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REPLY TO CENTRAL FLORIDA OFFICE

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

March 6, 2007

HAND DELIVERY

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

RECEIVED-HRSC
07 MAR -6 AM 11:41
COMMISSION
CLERK

RE: Docket No. 060246-WS; Gold Coast Utility Corp.'s Application for an Increase in Water and Wastewater Rates in Polk, County, Florida
Our File No.: 40057.05

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Gold Coast Utility Corp. (*Utility*) to Staff's data request dated February 19, 2007.

1. The following items relate to the utility's requested rate case expense.
 - (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 composite Exhibit 1 attached hereto.

- (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 composite Exhibit 1 attached hereto.

- (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.

02033 MAR-6 5

FPSC-COMMISSION CLERK

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
March 6, 2007
Page 2

RESPONSE: Please refer to composite Exhibit 1 attached hereto.

- (d) Please provide an estimate of costs to complete the rate 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 composite Exhibit 1 attached hereto.

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

RESPONSE: Please refer to composite Exhibit 1 attached hereto.

2. With regard to Questions 1(a) through (e), please provide an update of actual expenses incurred to date and an estimate to complete the case.

RESPONSE: Please refer to Composite Exhibit 1 attached hereto.

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

Very truly yours,



VALERIE L. LORD

For the Firm

VLL/tlc
Enclosures

cc: Katherine Fleming, Esquire, Office of General Counsel (w/o enc. - by hand delivery)
Ms. Cheryl Bulecza-Banks, Div. of Economic Regulation (w/o enc. - by hand delivery)
Mr. Gerald Edwards, Division of Economic Regulation (w/o enc. - by hand delivery)
Ms. Tracey Biggins, Division of Economic Regulation (w/o enc. - by hand delivery)
Mr. Troy Rendell, Division of Economic Regulation (w/o enc. - by hand delivery)
Mr. Keith Burge (w/enclosures - by U.S. Mail)
Mr. Frank Seidman (w/enclosures - by U.S. Mail)
Robert C. Nixon, CPA (w/enclosures - by U.S. Mail)

EXHIBIT
Composite
1

tabbles

SUMMARY OF FEES AND EXPENSES

	Actual	Estimated	Total
Utility	\$5,240.27	\$3,199.30	\$8,439.57
Legal	\$22,108.51	\$14,804.00	\$36,912.51
Consulting - Engineering	\$6,804.22	\$7,344.22	\$14,148.44
Consulting - Accounting	\$22,166.00	\$24,204.00	\$46,730.00

**GOLD COAST UTILITY CORP.
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE EXPENSE**

ACTUAL FEES AND EXPENSES INCURRED AS OF 02/28/07

Fees

<u>Name</u>	<u>Hourly Rate</u>	<u>No. of Hours</u>	<u>Total</u>	<u>Description</u>
Keith Burge	\$34.62	92	\$3,185.00	Compilation of information for rate case - 12 hours Securing letter of credit - 3 hours Responding to audit requests 7 days @ 8 hours/day Answering Staff's data requests; meeting with engineer and attorneys re same - 21 hours
David Pearce	\$27.55	35	\$964.25	Responding to audit requests - 21 hours Preparation of Customer notices - 8 hours Meeting with engineer, preparing for customer meeting - 6 hours
Total			\$4,149.29	

Expenses

Postage	\$136.50		
Federal Express	\$735.81		
Photocopying	\$218.67		
Total			\$1,090.98

Total Fees and Expenses **\$5,240.27**

ESTIMATED FEES AND EXPENSES THROUGH PAA PROCESS

Fees

<u>Name</u>	<u>Hourly Rate</u>	<u>No. of Hours</u>	<u>Total</u>	<u>Description</u>
Keith Burge	\$34.62	51	\$1,765.62	Respond to Staff's data requests - 20 hours Telephone conferences and communications with legal counsel and rate case consultants re same - 10 hours Review Staff's Recommendations - 1 hour Telephone conferences and communications with legal counsel and rate case consultants re same - 2 hours Travel to Tallahassee to attend Agenda 14 hours Telephone conferences and communications with legal counsel and rate case consultants re same - 2 hours Review PAA Order - 1 hour Telephone conferences and communications with legal counsel and rate case consultants re same - 1 hour
David Pearce	\$27.55	15	\$413.25	Respond to Staff's data requests - 10 hours Telephone conferences and communications with legal counsel and rate case consultants re same - 5 hours
Total			\$2,178.87	

Expenses

Postage	\$68.25		
Federal Express*	\$250.00		
Photocopying*	\$102.18		
Travel and Accommodation	\$600.00		
Total			\$1,020.43

* Estimated

Total Estimated Fees and Expenses

\$3,199.30

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$4,149.29
Actual Disbursements	\$1,090.98
Estimated Fees	\$2,187.87
Estimated Disbursements	\$1,020.43
TOTAL	\$8,448.57

FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jul 25, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment.
- Distance Based Pricing, Zone 2

USAB		Sender	
Tracking ID	857351684319	KEITH BURGE	
Service Type	FedEx Priority Overnight	BURKIMENTERPRISES INC	
Package Type	FedEx Envelope	2340 NE DIXIE HWY	
Zone	02	JENSEN BEACH FL 34957-5952 US	
Packages	1		
Rated Weight	N/A		
Delivered	Jul 26, 2006 09:42		
Svc Area	A2		
Signed By	R.TAYLOR		
FedEx Use	020604164/0000186/_		

Recipient
BOB NIXON
CRONIN NIXON JACKSON & WILSON
2560 GULF-TO BAY BLVD STE 200
CLEARWATER FL 33765 US

Transportation Charge	13.70
Fuel Surcharge	2.19
Total Charge	USD \$15.89

Dropped off: Aug 10, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment.
- Distance Based Pricing, Zone 4
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Pak was rated as Customer Packaging.

USAB		Sender	
Tracking ID	857168061930	E KEITH BURGE	
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP	
Package Type	Customer Packaging	2340 NE DIXIE HWY	
Zone	04	JENSEN BEACH FL 34957-5952 US	
Packages	1		
Rated Weight	3.0 lbs, 1.4 kgs		
Delivered	Aug 11, 2006 15:53		
Svc Area	AM		
Signed By	R.DELLOSSO		
FedEx Use	022203561/0001327/_		

Recipient
MR RALPH DELLOSSO
83 MARIE CIR
CRAWFORDVILLE FL 32327 US

Transportation Charge	28.60
Direct Signature	2.25
Residential Delivery	2.10
Delivery Area Surcharge	2.10
Fuel Surcharge	4.58
Total Charge	USD \$39.63

Dropped off: Aug 14, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment.
- Distance Based Pricing, Zone 7

USAB		Sender	
Tracking ID	005527591521	KEVIN BURGE	
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP	
Package Type	FedEx Envelope	2340 NE DIXIE HWY	
Zone	07	JENSEN BEACH FL 34957-5952 US	
Packages	1		
Rated Weight	N/A		
Delivered	Aug 15, 2006 10:21		
Svc Area	A1		
Signed By	D.GARCIA		
FedEx Use	022602986/0000255/_		

Recipient
MEP TRADITIONAL REPAIR RMA 110
450 BUTTERFIELD TRL MOTOROLA
EL PASO TX 79906 US

Transportation Charge	17.45
Fuel Surcharge	2.79
Total Charge	USD \$20.24



Invoice Number 1-189-31222	Invoice Date Aug 22, 2006	Account Number 2931-4098-7	Page 4 of 4
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Dropped off: Aug 16, 2006

Cust. Ref.: NO REFERENCE INFORMATION

Ref. #2:

Payor: Shipper

Ref. #3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33853 zip code

USAB
Tracking ID 855574586323
Service Type FedEx Priority Overnight
Package Type FedEx Envelope
Zone 02
Packages 1
Rated Weight N/A
Delivered Aug 17, 2006 08:54
Svc Area A2
Signed By T. COLLINS
FedEx Use 022804077/0000186/

Sender
DAVID K PEARCE
GOLD COAST UTILITY CORP
2340 NE DIXIE HWY
JENSEN BEACH FL 34957-5952 US

Recipient
MR MARTIN FRIEDMAN AA
ROSE SUNDSTROM & BENTLEY LLP
2180 W STATE RD 434 STE 2118
LONGWOOD FL 32779 US

Transportation Charge
Fuel Surcharge
Total Charge

13.70
2.19
\$15.89

Shipper Subtotal	USD	\$91.65
Total FedEx Express	USD	\$91.65



Invoice Number	8-549-13732
Invoice Date	Nov 28, 2006
Account Number	2931-4098-7

FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Nov 01, 2006
 Payer: Shipper
 Ref. #3: Cust. Ref.: NO REFERENCE INFORMATION
 Ref. #2:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33853 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

Sender: DAVID K PEARCE
 Recipient: MR MARTIN FRIEDMAN
 2180 W ST RD 434 STE 2118
 ROSE SUNDBTRUM & BENTLEY LLP
 LONGWOOD FL 32779 US

Tracking ID: 85574586356
 Service Type: FedEx Priority Overnight
 Package Type: FedEx Tube
 Zone: 02

Rated Weight: 2.0 lbs, 0.9 kgs
 Delivered: Nov 02, 2006 08:48
 Svc Area: A2
 Signed By: T COLLINS
 FedEx Use: 030501774/0001486/

Total Charge: USD \$20.85
 Transportation Charge: 17.90
 Fuel Surcharge: 2.95

Dropped off: Nov 01, 2006
 Payer: Shipper
 Ref. #3: Cust. Ref.: NO REFERENCE INFORMATION
 Ref. #2:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
- Business Closed or Adult Recipient Unavailable - Delivery Not Completed.
- Distance Based Pricing, Zone 2
- 1st attempt Nov 02, 2006 at 01:20 PM.
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Envelope was rated as FedEx Pak.

Sender: KEITH BURGE
 Recipient: I TERKAWI
 FLORIDA PUBLIC SERVICE COMMISS
 679 BELNHEIM LOOP
 WINTER SPRINGS FL 32708 US

Tracking ID: 857167959489
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Pak
 Zone: 02

Rated Weight: 1.0 lbs, 0.5 kgs
 Delivered: Nov 03, 2006 13:21
 Svc Area: A2
 Signed By: I TERKAWI
 FedEx Use: 030504918/0001283/

Total Charge: USD \$20.66
 Transportation Charge: 14.00
 Fuel Surcharge: 2.31
 Direct Signature: 2.25

Dropped off: Nov 07, 2006
 Payer: Shipper
 Ref. #3: Cust. Ref.: NO REFERENCE INFORMATION
 Ref. #2:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- The package weight exceeds the maximum for the packaging type, therefore, FedEx Envelope was rated as FedEx Pak.

Sender: KEITH BURGE
 Recipient: I TERKAWI
 FLORIDA PUBLIC SERVICE COMMISS
 679 BELNHEIM LOOP
 WINTER SPRINGS FL 32708 US

Tracking ID: 857168055967
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Pak
 Zone: 02

Rated Weight: 2.0 lbs, 0.9 kgs
 Delivered: Nov 08, 2006 14:00
 Svc Area: A2
 Signed By: I TERKAWI
 FedEx Use: 031105224/0001283/

Total Charge: USD \$21.39
 Transportation Charge: 15.15
 Fuel Surcharge: 1.89
 Direct Signature: 2.25
 Residential Delivery: 2.10



Invoice Number 8-549-13732	Invoice Date Nov 28, 2006	Account Number 2931-4098-7	Page 4 of 5
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Dropped off: Nov 09, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Business Closed or Adult Recipient Unavailable - Delivery Not Completed.
- Distance Based Pricing, Zone 2
- 1st attempt Nov 10, 2006 at 01:44 PM.

USAB		Sender	Recipient	
Tracking ID	855378482792	KEITH BURGE	I TERKAWI	
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP	FLORIDA PUBLIC SERVICE COMMISS	
Package Type	FedEx Envelope	2340 NE DIXIE HWY	679 BLENHEIM LOOP	
Zone	02	JENSEN BEACH FL 34957-5952 US	WINTER SPRINGS FL 32708 US	
Packages	1			
Rated Weight	N/A	Transportation Charge		11.80
Delivered	Nov 13, 2006 13:17	Fuel Surcharge		1.48
Svc Area	A2	Direct Signature		2.25
Signed By	J.TERKAWI	Residential Delivery		2.10
FedEx Use	031304955/0000200/_	Total Charge	USD	\$17.63

Dropped off: Nov 10, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33853 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Package Delivered to Recipient Address - Release Authorized

USAB		Sender	Recipient	
Tracking ID	855574586367	DAVID K PEARCE	MR KEITH BURGE	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP	-	
Package Type	FedEx Pak	2340 NE DIXIE HWY	12292 FLORIDA AVE	
Zone	02	JENSEN BEACH FL 34957-5952 US	STUART FL 34994 US	
Packages	1			
Rated Weight	1.0 lbs, 0.5 kgs	Transportation Charge		17.00
Delivered	Nov 11, 2006 10:48	Residential Delivery		2.10
Svc Area	AA	Fuel Surcharge		2.13
Signed By	9999999999999	Total Charge	USD	\$21.23
FedEx Use	031404685/0001486/02			

Dropped off: Nov 10, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33853 zip code
- Package Delivered to Recipient Address - Release Authorized

USAB		Sender	Recipient	
Tracking ID	855574586378	DAVID K PEARCE	MR KARTH BURGE	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP	-	
Package Type	FedEx Envelope	2340 NE DIXIE HWY	12292 FLORIDA AVE	
Zone	02	JENSEN BEACH FL 34957-5952 US	STUART FL 34994 US	
Packages	1			
Rated Weight	N/A	Transportation Charge		13.70
Delivered	Nov 11, 2006 10:48	Residential Delivery		2.10
Svc Area	AA	Fuel Surcharge		1.71
Signed By	9999999999999	Total Charge	USD	\$17.51
FedEx Use	031404685/0000186/02			



Invoice Number	8-549-13732
Invoice Date	Nov 28, 2006
Account Number	2931-4098-7

Dropped off: Nov 13, 2006
 Recipient: KEITH BURGE
 Sender: KEITH BURGE
 Tracking ID: 85891356878
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Pak
 Zone: 02
 Packages: 1
 Rated Weight: 1.0 lbs, 0.5 kgs
 Delivered: Nov 14, 2006 13:42
 Svc Area: A2
 Signed By: 9999999999999999
 FedEx Use: 031702967/0001283/02

• Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment
 • Distance Based Pricing, Zone 2
 • FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount
 • Package Delivered to Recipient Address - Release Authorized
 • The package weight exceeds the maximum for the packaging type, therefore, FedEx Envelope was rated as FedEx Pak

Dropped off: Nov 14, 2006
 Recipient: KEITH BURGE
 Sender: KEITH BURGE
 Tracking ID: 856036599760
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Pak
 Zone: 02
 Packages: 1
 Rated Weight: 1.0 lbs, 0.5 kgs
 Delivered: Nov 15, 2006 10:54
 Svc Area: A2
 Signed By: 1.TENKAWI
 FedEx Use: 031804441/0001283/

• Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment
 • Distance Based Pricing, Zone 2
 • FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount
 • The package weight exceeds the maximum for the packaging type, therefore, FedEx Envelope was rated as FedEx Pak

Dropped off: Nov 21, 2006
 Recipient: KEITH BURGE
 Sender: KEITH BURGE
 Tracking ID: 858913565790
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Envelope
 Zone: 02
 Packages: 1
 Rated Weight: N/A
 Delivered: Nov 22, 2006 14:09
 Svc Area: A2
 Signed By: 9999999999999999
 FedEx Use: 032504768/0000200/02

• Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment
 • Distance Based Pricing, Zone 2
 • Package Delivered to Recipient Address - Release Authorized

Shipper Subtotal USD \$174.85
 Recipient: INTOSAK TARKAWI
 Sender: KEITH BURGE
 Tracking ID: 858913565790
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Envelope
 Zone: 02
 Packages: 1
 Rated Weight: N/A
 Delivered: Nov 22, 2006 14:09
 Svc Area: A2
 Signed By: 9999999999999999
 FedEx Use: 032504768/0000200/02

Total FedEx Express USD \$174.85

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Invoice Number 8-602-25684	Invoice Date Dec 26, 2006	Account Number 2931-4098-7	Page 4 of 7
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Nov 27, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Distance Based Pricing, Zone 2
- The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited to the appropriate activity summary enclosed. Payments and/or adjustments that could not be applied to a specific shipment have been credited against the total amount due on this invoice.
- Package Delivered to Recipient Address - Release Authorized

USAB		Sender	Recipient
Tracking ID	859948627598	KEITH BURGE	FLORIDA PUBLIC SERVICE COMISSI
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP	679 BLENHEIM LOOP
Package Type	FedEx Envelope	2340 NE DIXIE HWY	WINTER SPRINGS FL 32708 US
Zone	02	JENSEN BEACH FL 34957-5952 US	
Packages	1		
Rated Weight	N/A		
Delivered	Nov 28, 2006 13:07	Transportation Charge	11.80
Svc Area	A2	Fuel Surcharge	1.48
Signed By	99999999999999	Residential Delivery	2.10
FedEx Use	033104222/0000200/02	Total Charge	USD \$15.38

Dropped off: Nov 29, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Distance Based Pricing, Zone 2
- The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited to the appropriate activity summary enclosed. Payments and/or adjustments that could not be applied to a specific shipment have been credited against the total amount due on this invoice.

USAB		Sender	Recipient
Tracking ID	860582749711	KEITH BURGE	INTESAR TERKAWI
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP	FLORIDA PUBLIC SERVICE COMMISS
Package Type	FedEx Envelope	2340 NE DIXIE HWY	679 BLENHEIM LOOP
Zone	02	JENSEN BEACH FL 34957-5952 US	WINTER SPRINGS FL 32708 US
Packages	1		
Rated Weight	N/A	Transportation Charge	11.80
Delivered	Nov 30, 2006 11:38	Fuel Surcharge	1.48
Svc Area	A2	Residential Delivery	2.10
Signed By	I.TERKAWI	Direct Signature	2.25
FedEx Use	033304059/0000200/_	Total Charge	USD \$17.63

Dropped off: Nov 29, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 12.50% to this shipment.
- Distance Based Pricing, Zone 2
- The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited to the appropriate activity summary enclosed. Payments and/or adjustments that could not be applied to a specific shipment have been credited against the total amount due on this invoice.
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

USAB		Sender	Recipient
Tracking ID	860582749870	KEITH BURGE	INTESAR TERKAWI
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP	FLORIDA PUBLIC SERVICE COMMISS
Package Type	FedEx Box	2340 NE DIXIE HWY	679 BLENHEIM LOOP
Zone	02	JENSEN BEACH FL 34957-5952 US	WINTER SPRINGS FL 32708 US



Invoice Number	8-602-25684
Invoice Date	Dec 26, 2006
Account Number	2931-4098-7

Dropped off: Dec 14, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:** **Ref. #3:**

• Fuel Surcharge - FedEx has applied a fuel surcharge of 11.50% to this shipment
 • Distance Based Pricing, Zone 2
 • The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited against the total amount due on this invoice.
 • Package Delivered to Recipient Address - Release Authorized

Sender
 KEITH BURGESS
 GOLD COAST UTILITY CORP
 2340 NE DIXIE HWY
 JENSEN BEACH FL 34957-5952 US
Recipient
 INTESAR TERKAWI
 FLORIDA PUBLIC SERVICE COMMISS
 679 BLEHNHEIM LOOP
 WINTER SPRINGS FL 32708 US

Tracking ID: 860582742923
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Envelope
 Zone: 02
 Packages: 1
 Rated Weight: N/A
 Delivered: Dec 15, 2006 15:00
 Svc Area: A2
 Signed By: 9999999999999999
 FedEx Use: 034804544/0000200/02

Total Charge **USD**
 11.80

Dropped off: Dec 15, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:** **Ref. #3:**

• Fuel Surcharge - FedEx has applied a fuel surcharge of 11.50% to this shipment
 • Distance Based Pricing, Zone 2
 • Package sent from: 33853 zip code
 • The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited against the total amount due on this invoice.
 • FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount
 • Package Delivered to Recipient Address - Release Authorized

Sender
 DAVID K PEARCE
 GOLD COAST UTILITY CORP
 2340 NE DIXIE HWY
 JENSEN BEACH FL 34957-5952 US
Recipient
 INTESAR TERKAWI
 679 BLEHNHEIM LOOP
 WINTER SPRINGS FL 32708 US

Tracking ID: 855574586390
 Service Type: FedEx Priority Overnight
 Package Type: FedEx Tube
 Zone: 02
 Packages: 1
 Rated Weight: 2.0 lbs, 0.9 kgs
 Delivered: Dec 16, 2006 09:59
 Svc Area: A2
 Signed By: 9999999999999999
 FedEx Use: 034901886/0001486/02

Total Charge **USD**
 17.90

Dropped off: Dec 19, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:** **Ref. #3:**

• Fuel Surcharge - FedEx has applied a fuel surcharge of 11.50% to this shipment
 • The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited to the appropriate activity summary enclosed. Payments and/or adjustments that could not be applied to a specific shipment have been credited against the total amount due on this invoice.
 • This transaction was previously rated incorrectly. It has been re-rated and the resulting credit is indicated below.

Sender
 KEITH A BINGE
 GOLD COAST UTILITY CORP
 2340 NE DIXIE HWY
 JENSEN BEACH FL 34957-5952 US
Recipient
 MARK MANNIO
 HOME DEPOT-MARK MANNIO
 3000 NE 30TH PL STE 311
 FORT LAUDERDALE FL 33306 US

Tracking ID: 860582743724
 Service Type: FedEx Standard Overnight
 Package Type: FedEx Envelope
 Packages: 1
 Rated Weight: N/A
 Delivered: Dec 20, 2006 13:15
 Svc Area: A1
 Signed By: L.MARTUCCI
 FedEx Use: 035307091/0000001/

Total Charge **USD**
 14.00



Invoice Number 8-602-25684	Invoice Date Dec 26, 2006	Account Number 2931-4098-7	Page 7 of 7
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Dropped off: Dec 19, 2006

Cust. Ref.: NO REFERENCE INFORMATION

Ref. #2:

Payor: Shipper

Ref. #3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 11.50% to this shipment.
- The amount due shown on the remittance advice reflects the invoice balance due and includes only those items still outstanding. Any payment which could be applied to a specific shipment has been credited to the appropriate activity summary enclosed. Payments and/or adjustments that could not be applied to a specific shipment have been credited against the total amount due on this invoice.
- This transaction was previously rated incorrectly. It has been re-rated and the resulting credit is indicated below.

USAB		Sender		Recipient	
Tracking ID	860582743735	KEITH BURGE		INTESAR TENKAWI	
Service Type	FedEx Standard Overnight	GOLD COAST UTILITY CORP		FLORIDA PUBLIC SERVICE COMMISS	
Package Type	FedEx Envelope	2340 NE DIXIE HWY		679 BLENHEIM LOOP	
Packages	1	JENSEN BEACH FL 34957-5952 US		WINTER SPRINGS FL 32708 US	
Rated Weight	N/A				
Delivered	Dec 20, 2006 12:56	Transportation Charge			14.00
Svc Area	A2	Fuel Surcharge			1.61
Signed By	T.TEKWAI	Residential Delivery			2.10
FedEx Use	035307569/0000001/_	Direct Signature			2.25
		Credit			-2.45
		Total Charge		USD	\$17.51

Shipper Subtotal	USD	\$180.28
Total FedEx Express	USD	\$180.28



Invoice Number 8-486-04813	Invoice Date Oct 24, 2006	Account Number 2931-4098-7	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Oct 05, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33853 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

USAB		Sender		Recipient	
Tracking ID	855574586334	DAVID K PEARCE		MR MARTIN FRIEDMAN	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP		ROSE SUNDSTRUM & BENTLEY LLP	
Package Type	FedEx Tube	2340 NE DIXIE HWY		2180 W STATE RD 434 STE 2118	
Zone	02	JENSEN BEACH FL 34957-5952 US		LONGWOOD FL 32779 US	
Packages	1				
Rated Weight	2.0 lbs, 0.9 kgs				
Delivered	Oct 06, 2006 09:19				
Svc Area	A2	Transportation Charge			17.90
Signed By	T. COLLINS	Fuel Surcharge			2.95
FedEx Use	027804429/0001486/_	Total Charge		USD	\$20.85

Dropped off: Oct 05, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 33853 zip code
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

USAB		Sender		Recipient	
Tracking ID	855574586345	DAVID K PEARCE		MR MARTIN FRIEDMAN PA	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP		ROSE SANDSTRUM & BENTLEY LLP	
Package Type	FedEx Pak	2340 NE DIXIE HWY		2180 W STATE RD 434 STE 2118	
Zone	02	JENSEN BEACH FL 34957-5952 US		LONGWOOD FL 32779 US	
Packages	1				
Rated Weight	1.0 lbs, 0.5 kgs				
Delivered	Oct 06, 2006 09:19				
Svc Area	A2	Transportation Charge			17.00
Signed By	T. COLLINS	Fuel Surcharge			2.81
FedEx Use	027804791/0001486/_	Total Charge		USD	\$19.81

Shipper Subtotal	USD	\$40.66
Total FedEx Express	USD	\$40.66



Invoice Number 1-137-86505	Invoice Date Jul 25, 2006	Account Number 2931-4098-7	Page 3 of 3
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jun 28, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment.
- Distance Based Pricing, Zone 4
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- Package Delivered to Recipient Address - Release Authorized

USAB		Sender	Recipient
Tracking ID	857345441749	KEITH BURGE	FRANK SEIDMANN
Service Type	FedEx First Overnight	BURKIM ENTERPRISES INC	UTILITY CONSULTANTS
Package Type	FedEx Pak	2340 NE DIXIE HWY	8130 MAHAN DR
Zone	04	JENSEN BEACH FL 34957-5952 US	TALLAHASSEE FL 32309 US
Packages	1		
Rated Weight	1.0 lbs, 0.5 kgs		
Delivered	Jun 29, 2006 07:39	Transportation Charge	50.70
Svc Area	A2	Residential Delivery	2.10
Signed By	99999999999999	Fuel Surcharge	8.11
FedEx Use	017904169/0000010/02	Total Charge	USD \$60.91

Picked up: Jul 19, 2006 **Cust. Ref.: NO REFERENCE INFORMATION** **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment.
- Distance Based Pricing, Zone 3
- Package sent from: 33853 zip code
- Package Delivered to Recipient Address - Release Authorized

USAB		Sender	Recipient
Tracking ID	855574586312	DAVID K PEARCE	MR FRANK SEIDMAN
Service Type	FedEx Standard Overnight	BURKIM ENTERPRISES INC	MANAGEMENT & REGULAROTYR CONSU
Package Type	FedEx Envelope	2340 NE DIXIE HWY	8130 MAHAN DR
Zone	03	JENSEN BEACH FL 34957-5952 US	TALLAHASSEE FL 32309 US
Packages	1		
Rated Weight	N/A	Transportation Charge	13.75
Delivered	Jul 20, 2006 09:26	Courier Pickup Charge	4.00
Svc Area	A2	Residential Delivery	2.10
Signed By	99999999999999	Fuel Surcharge	2.20
FedEx Use	020001168/0000211/02	Total Charge	USD \$22.05

Shipper Subtotal	USD	\$82.96
Total FedEx Express	USD	\$82.96

FedEx Express Shipment Detail By Payor Type (Original)

Invoice Number	8-434-10029
Invoice Date	Sep 26, 2006
Account Number	2931-4098-7

Dropped off: Aug 25, 2006
 Cust Ref: NO REFERENCE INFORMATION
 Payor: Shipper
 Ref. #2:
 Ref. #1:

• Fuel Surcharge - FedEx has applied a fuel surcharge of 16.00% to this shipment
 • Distance Based Pricing, Zone 2

USAB
 Tracking ID 003294514086
 Service Type FedEx Priority Overnight
 Package Type FedEx Envelope
 Zone 02
 Packages 1
 Rated Weight N/A
 Delivered Aug 23, 2006 09:20
 Svc Area A2
 Signed By T. COLLINS
 FedEx Use 023405625/0000186/

Sender
 KETH BURGE
 GOLD COAST UTILITY CORP
 2340 NE DIXIE HWY
 JENSEN BEACH FL 34957-5952 US

Recipient
 ROSE SUNDSTROM
 2180 W STATE RD #34 STE 2118
 LONGWOOD FL 32779 US

Transportation Charge 13.70
 Fuel Surcharge 2.19
 Total Charge USD \$15.89

Shipper Subtotal	USD	\$15.89
Total FedEx Express	USD	\$15.89



Invoice Number 8-006-36429	Invoice Date Nov 08, 2006	Account Number 2931-4098-7
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Oct 31, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	849767307369	Sender	Recipient	
Service Type	FedEx Intl Priority	KEITH BURGE	REGINALD BURGE	
Package Type	FedEx Pak	GOLD COAST UTILITY CORP	GOLD COAST UTILITY CORP	
Zone	B	2340 NE DIXIE HWY	406 NIXON SETTLEMENT RD	
Packages	1	JENSEN BEACH FL 34957 US	COLPITTS SETTLEMENT NB E4J 3L3 CA	
Rated Weight	0.9 lbs			
Declared Value	USD 1.00			
Orig./Dest.	FPR/YQM			
Delivered	Nov 02, 2006 12:30			
Signed By	R.BURGE			
FedEx Use	G5993/US0010/_	Transportation Charge		42.25
Customs		Fuel Surcharge		6.97
Entry Date	Nov 01, 2006	Total Transportation Charges	USD	\$49.22

Shipper Subtotal USD \$49.22

Dropped off: Nov 02, 2006 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Recipient **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 16.50% to this shipment.
- FedEx has audited this airbill for correct pieces, weight, and service. Any changes made are reflected in the invoice amount.

Tracking ID	849767307358	Sender	Recipient	
Service Type	FedEx Intl Priority	REG BURGE	GINA BURKE	
Package Type	FedEx Pak	GOLD COAST UTILITY CORP	FIDELITY FEDERAL BANK & TRUST	
Zone	A	2340 NE DIXIE HWY	205 OATURA STREET	
Packages	1	JENSEN BEACH NB CA	WEST PALM BEACH FL 33401 US	
Rated Weight	0.7 lbs			
Declared Value	CAD 1.00			
Orig./Dest.	YQM/PBI			
Delivered	Nov 03, 2006 09:18	Nov 02, 2006 - Conversion Rate CAD-USD 0.9043640560		
Signed By	J.WILLIAMS	Transportation Charge		42.14
FedEx Use	G3926/CAD010/_	Fuel Surcharge		6.66
Customs		Drop Off Discount		-1.81
Entry Date	Nov 02, 2006	Total Transportation Charges	USD	\$46.99

Recipient Subtotal USD \$46.99
Total FedEx Express USD \$96.21



Invoice Number 8-649-48156	Invoice Date Jan 23, 2007	Account Number 2931-4098-7
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FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jan 03, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**
 • Fuel Surcharge - FedEx has applied a fuel surcharge of 9.50% to this shipment.
 • Distance Based Pricing, Zone 2
 • Package sent from: 33853 zip code

USAB		Sender		Recipient	
Tracking ID	859286335394	DAVID K PEARCE		VALERIE L LORD ESQ	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP		ROSE SANDSTRUM & BENTLEY LLP	
Package Type	FedEx Envelope	2340 NE DIXIE HWY		2180 W ST RD 434 STE 2118	
Zone	02	JENSEN BEACH FL 34957-5952 US		LONGWOOD FL 32779 US	
Packages	1				
Rated Weight	N/A				
Delivered	Jan 04, 2007 08:40				
Svc Area	A2	Transportation Charge			14.50
Signed By	M.ROSE	Fuel Surcharge			1.38
FedEx Use	000304570/0000186/_	Total Charge		USD	\$15.88

Dropped off: Jan 08, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**
 • Fuel Surcharge - FedEx has applied a fuel surcharge of 9.50% to this shipment.
 • Distance Based Pricing, Zone 2
 • FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

USAB		Sender		Recipient	
Tracking ID	859948752569	KEITH BURGE		VALERIE LORD	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP		ROSE SUNDTROM & BENTLEY	
Package Type	FedEx Pak	2340 NE DIXIE HWY		2180 W STATE RD 434 STE 2118	
Zone	02	JENSEN BEACH FL 34957-5952 US		LONGWOOD FL 32779 US	
Packages	1				
Rated Weight	1.0lbs, 0.5 kgs				
Delivered	Jan 09, 2007 09:32				
Svc Area	A2	Transportation Charge			17.40
Signed By	T.COLLINS	Direct Signature			2.50
FedEx Use	000804690/0001486/_	Fuel Surcharge			1.65
		Total Charge		USD	\$21.55

Dropped off: Jan 18, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**
 • Fuel Surcharge - FedEx has applied a fuel surcharge of 9.50% to this shipment.
 • Distance Based Pricing, Zone 2
 • Package sent from: 33853 zip code

USAB		Sender		Recipient	
Tracking ID	859286335328	DAVID K PEARCE		VALERIE L LORD ESQ	
Service Type	FedEx Priority Overnight	GOLD COAST UTILITY CORP		ROSE SUADSTROM & BENTLEY LLP	
Package Type	FedEx Envelope	2340 NE DIXIE HWY		2180 ST RD 434 STE 2118	
Zone	02	JENSEN BEACH FL 34957-5952 US		LONGWOOD FL 32779 US	
Packages	1				
Rated Weight	N/A				
Delivered	Jan 19, 2007 08:44				
Svc Area	A2	Transportation Charge			14.50
Signed By	M.FRIEDMAN	Fuel Surcharge			1.38
FedEx Use	001805388/0000186/_	Total Charge		USD	\$15.88

Shipper Subtotal	USD	\$53.31
Total FedEx Express	USD	\$53.31



"We Mean Business"

RIDGE PRINTING CO.

Since 1963

Account # 325

Ridge Printing Co
234 E. Bullard Avenue
Lake Wales, FL 33853
863-676-5117

Invoice

Number
8014

Invoice Date:

12/12/2006

PO Number:

Gold Coast Utility Corp.
P.O. Box 9076
Lakeshore FL 33854

Account Type: Charge

Quantity	Item Description	Amount
175	Notice of Customer Meeting Letter	102.18
175	Notice of Initial Customer Notice Letter	102.18

SUBTOTAL 204.36

TAX 14.31

SHIPPING

TOTAL 218.67

AMOUNT DUE 218.67

Received By _____

Check No. _____ Date _____

GOLD COAST UTILITY CORP.
SCHEDULE OF ACTUAL AND ESTIMATED RATE CASE LEGAL EXPENSE

ROSE, SUNDSTROM & BENTLEY, LLP

ESTIMATED \$30,000

ACTUAL BILLINGS

<u>Month of Service</u>	<u>Invoice Date</u>	<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
January '06 to August '06	09/22/06	\$3,094.00	\$4,206.18	\$7,300.18
September '06	10/19/06	\$234.00**	\$1,133.04	\$1,367.04**
October '06	11/20/06	\$4,030.00**	\$630.65	\$4,660.65**
November '06	12/18/06	\$1,742.00**	\$135.34	\$1,877.34**
December '07	01/23/07	\$364.00	\$25.44	\$389.44
January '07	02/22/07	\$3,354.00	\$290.86	\$3,644.86
Total		\$12,818.00	\$6,421.51	\$19,239.51

TOTAL ACTUAL BILLINGS THROUGH 12/29/06 \$19,008.51

* Includes filing fee of \$4,000.00

** Fees relating to curing deficiencies in MFRs are not included in these amounts.

TOTAL UNBILLED FEES AND DISBURSEMENTS THROUGH 02/01/07

<u>Fees</u>	<u>Disbursements</u>	<u>Total</u>
\$2,600.00***	\$500.00***	\$3,100.00***

*** Estimated

ESTIMATE TO COMPLETE THROUGH PAA PROCESS

Estimated Fees

Description	Hours	Fees
Travel to/from and attend customer meeting including conference with client and view of service area	8.00	\$2,080.00
Respond to Staff's data requests	15.00	\$3,900.00
Telephone conferences and communications with client and rate case consultants re same	3.00	\$780.00
Review Staff's Recommendations	1.00	\$260.00
Telephone conferences and communications with Commission Staff, client and rate case consultants re same	2.00	\$520.00
Travel to Tallahassee to attend Agenda	14.0	\$3,640
Telephone conferences and communications with client and rate case consultants re same	.80	\$208.00
Review PAA Order	1.00	\$260.00
Draft notice to customers	1.00	\$260.00
Telephone conferences and communications with Commission Staff re same	.50	\$130.00
Draft revised tariff sheets	1.00	\$260.00
Letter, telephone conferences and communications with Commission Staff re same	.60	\$156.00
Total estimated fees		\$12,454.00

Estimated Disbursements

Description	
Telephone and facsimile	\$500.00
Travel and Accommodation (1 trip to attend Agenda Conference, trip to Polk County for customer meeting)	\$600.00
Photocopying	\$1,000.00
Federal Express	\$250.00
Total estimated disbursements	\$2,350.00

TOTAL ACTUAL & ESTIMATED LEGAL EXPENSE:

Actual Fees	\$12,818.00
Actual Disbursements	\$6,421.51
Unbilled Fees	\$2,600.00
Unbilled Disbursements	\$500.00
Estimated Fees	\$12,454.00
Estimated Disbursements	\$2,350.00
TOTAL	\$37,143.51

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP
KEITH A BURGE
2340 NE DIXIE HIGHWAY
JENSEN BEACH, FL 34957INVOICE # 33821
SEPTEMBER 22, 2006
FILE # 40057-0005

PAGE

1

MATTER

2005 RATE CASE

01/05/06	CONFERENCE CALL WITH MR. BURGE AND MR. NIXON RE: TEST YEAR AND INFORMATION REQUIREMENTS.	0.80
01/06/06	REVIEW LEASE AND LETTER TO MR. NIXON RE: LEASE.	0.30
02/02/06	REVIEW AND RESPOND TO REQUESTS FROM MR. NIXON IN PREPARATION FOR RATE FILINGS.	0.20
02/20/06	REVIEW MR. NIXON'S LETTER AND 2005 ANNUAL REPORT AND COMMENT UPON SAME.	0.50
02/27/06	CONFERENCE WITH MR. REG; KEITH BURGE AND MR. DODRILL; TELEPHONE CONFERENCE WITH MR. SEIDMAN.	2.00
02/28/06	TELEPHONE CONFERENCE WITH THE BURGES AND MR. NIXON AND MR. DECHARIO.	0.40
03/15/06	REVIEW CORRESPONDENCE FROM MR. BURGE RE: PRO FORMA PLANT; RESEARCH AND DRAFT TEST YEAR REQUEST LETTER.	0.80
04/07/06	REVIEW MEMO FROM STAFF AND PROPOSED TEST YEAR LETTER; LETTER TO MR. BURGE CONCERNING SAME.	0.40
06/14/06	REVIEW TARIFF AND PRIOR PSC ORDER RE: CUSTOMER BILLING.	0.50
06/21/06	REVIEW, RESEARCH AND RESPOND TO VARIOUS CORRESPONDENCE RE: USED AND USEFUL.	0.80
06/28/06	PREPARE APPLICATION FOR RATE INCREASE, TARIFF SHEETS, AFFIDAVIT; RESEARCH PSC WEBSITE RE: PRIOR RATE ORDERS. DEPARTMENT OF STATE WEBSITE RE: CORPORATE INFORMATION; LETTER TO MR. BURGE RE: AFFIDAVIT.	2.00
07/06/06	REVIEW DRAFT OF USED AND USEFUL SCHEDULES AND COMMENT UPON SAME.	0.20
08/10/06	REVIEW DRAFT FINANCIAL MFR'S.	0.20
08/16/06	PREPARE APPLICATION; TELEPHONE CONFERENCE WITH MR. BURGE RE: AFFIDAVIT	0.80

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 89-2783536

SOLD COAST UTILITY CORP

INVOICE # 33821
SEPTEMBER 22, 2006
FILE # 40057-0005

PAGE 2

	OF COMPLIANCE; PREPARE AFFIDAVIT, TARIFF SHEETS; COMMUNICATIONS WITH MR. BURGE RE: AFFIDAVIT.		
08/17/06	PREPARE APPLICATION FOR RATE INCREASE, TARIFF SHEETS; TELEPHONE CONFERENCE WITH MR. BURGE RE: AFFIDAVIT OF COMPLIANCE; RESEARCH GOVERNMENTAL ENTITIES IN SERVICE AREA.	1.00	
08/18/06	LETTER TO PSC RE: AFFIDAVIT OF COMPLIANCE WITH NOTICING REQUIREMENTS.	0.20	
08/22/06	TELEPHONE CONFERENCE WITH MR. RENDELL (PSC) RE: CUSTOMER MEETING.	0.20	
08/24/06	TELEPHONE CONFERENCE WITH PSC ATTORNEY FLEMING WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. BURGE; LETTER TO PSC CLERK WAIVING 60 DAYS.	0.60	
		11.90	
			3,094.00
	LONG DISTANCE CALLS	4.00	
	FEDERAL EXPRESS	90.76	
	FILING FEE	4,000.00	
	OPERATOR CONFERENCE CALL	23.42	
	PHOTOCOPIES	88.00	
	TOTAL COSTS ADVANCED		4,206.18
	TOTAL STATEMENT		57,300.16

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP
KEITH A BURGE
2340 NE DIXIE HIGHWAY
JENSEN BEACH, FL 34957

INVOICE # 34015
OCTOBER 19, 2006
FILE # 40057-0005

PAGE 1

MATTER 2005 RATE CASE

09/13/06	REVIEW DEFICIENCY LETTER AND LETTER TO MR. BURGE CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. BURGE WHO TELEPHONED; REVIEW CORRESPONDENCE FROM MR. NIXON AND MR. SEIDMAN CONCERNING SAME.	0.60
09/14/06	PREPARE RESPONSES TO STAFF'S DEFICIENCY LETTER; COMMUNICATIONS WITH MR. BURGE RE: SAME.	0.50
09/26/06	TELEPHONE CONFERENCE WITH MS. GRAHAM WHO TELEPHONED TO DISCUSS LETTER OF CREDIT.	0.90

234.04
~~234.04~~
~~87.50~~
364.00

140.9

FEDERAL EXPRESS
PHOTOCOPIES

25.04
1,108.00

TOTAL COSTS ADVANCED

1,133.04

TOTAL STATEMENT

~~\$1,497.04~~

1367.04

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP
KEITH A BURGE
2340 NE DIXIE HIGHWAY
JENSEN BEACH, FL 34957

INVOICE # 34175
NOVEMBER 20, 2006
FILE # 40057-0005

PAGE 1

MATTER 2005 RATE CASE

10/05/06	TELEPHONE CONFERENCE WITH MR. PIERCE RE: MAPS, OTHER INFORMATION REQUIRED TO RESPOND TO DEFICIENCY LETTER.	0.20
10/06/06	PREPARE RESPONSES TO DEFICIENCY LETTER; INTRA-OFFICE CONFERENCE RE: SAME; TELEPHONE CONFERENCE WITH MR. PIERCE RE: MAPS.	1.00
10/12/06	REVIEW STAFF RECOMMENDATION IN INTERIM RATES; LETTER TO MR. BURGE CONCERNING SAME.	0.50
10/16/06	TELEPHONE CONFERENCE WITH MR. RENDELL AND MR. PEARCE RE: MAPS OF SERVICE AREA SHOWING CLASSES AND LOCATION OF SERVICE.	0.40
10/17/06	TELEPHONE CONFERENCE WITH MR. BURGE WHO TELEPHONED RE: VARIOUS MATTERS.	0.30
10/23/06	TRAVEL TO TALLAHASSEE FOR PSC AGENDA ON INTERIM RATES.	4.00
10/24/06	ATTEND PSC AGENDA; TELEPHONE CONFERENCE WITH MR. BURGE CONCERNING SAME; RETURN TO CENTRAL FLORIDA OFFICE.	5.00
10/24/06	REVIEW STAFF'S RECOMMENDATIONS; PREPARE INTERIM RATE NOTICE, TARIFF SHEETS; TELEPHONE CONFERENCE WITH MR. BURGE RE: FORM OF SECURITY FOR REFUND; LETTER TO MS. BULECZA-BANKS RE: TARIFF SHEETS AND FORM OF NOTICE OF INTERIM RATES.	2.00
10/25/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. GRAHAM, MR. WILLIS AND MS. BULECZA-BANKS RE: LETTER OF CREDIT, MAILING OF NOTICES AND IMPLEMENTATION DATE; COMMUNICATIONS WITH MR. BURGE RE: SAME; PREPARE LETTER OF CREDIT.	1.50
10/26/06	COMMUNICATIONS WITH MS. GRAHAM RE: FORM OF LETTER OF CREDIT; COMMUNICATIONS WITH MS. BULECZA-BANKS RE: SAME; TARIFF	0.60

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 677-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 99-2783536

GOLD COAST UTILITY CORP

INVOICE # 34175
NOVEMBER 20, 2006
FILE # 40057-0005

PAGE 2

10/27/06	SHEETS AND NOTICE OF INTERIM RATE INCREASE; PREPARE LETTER OF CREDIT. COMMUNICATION WITH MR. RENDELL RE: LETTER OF CREDIT, NOTICES OF CUSTOMERS RE: INTERIM RATES; PREPARE LETTER OF CREDIT; INTRA-OFFICE CONFERENCE RE: SAME.	0.20
10/30/06	TELEPHONE CONFERENCE AND LETTER TO MR. BURGE RE: DEFICIENCY LETTER, MAPS; TELEPHONE CONFERENCE WITH MS. TERKER (PSC AUDIT STAFF) RE: CONDUCTING AUDIT.	0.20
10/31/06	COMMUNICATIONS WITH MR. BURGE RE: AUDIT DOCUMENT REQUESTS, MAPS; COMMUNICATIONS WITH MR. BURGE RE: NOTICES TO CUSTOMERS, EFFECTIVE DATE OF INTERIM RATES; COMMUNICATIONS WITH MS. GRAHAM RE: LETTER OF CREDIT; COMMUNICATIONS WITH MS. BULECZA-BANKS RE: LETTER OF CREDIT, SENDING CUSTOMER NOTICE.	1.00
10/31/06		0.00

LONG DISTANCE CALLS	2.50
TRAVEL EXPENSE	420.40
TELECOPIER	1.50
PHOTOCOPIES	206.25

TOTAL COSTS ADVANCED

TOTAL STATEMENT

PLEASE REFER TO INVOICE # WHEN REMITTING

4030
~~387500~~
~~420050~~
4394.00

~~16.50~~
15.5

650.65
630

\$5,024.50
4660.65

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP
KEITH A BURGE
2340 NE DIXIE HIGHWAY
JENSEN BEACH, FL 34957

INVOICE # 34308
DECEMBER 18, 2006
FILE # 40057-0005

PAGE 1

MATTER 2005 RATE CASE

11/01/06	LETTER TO MR. BURGE RE: SECOND DEFICIENCY LETTER (MAPS); PREPARE TARIFF SHEETS AND CUSTOMER NOTICE (NEW EFFECTIVE DATES); COMMUNICATIONS WITH MS. BULECZA-BANKS RE: SAME;	0.70	.50
11/02/06	COMMUNICATIONS WITH MR. BURGE RE: MAPS. TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. BULECZA-BANKS, MS. BIGGINS AND ATTORNEY FLEMING RE: LETTER OF CREDIT; LETTER TO PSC RE: SAME; FAX LETTER OF CREDIT TO MS. BULECZA-BANKS; TELEPHONE CONFERENCE WITH MR. BURGE RE:	0.60	.40
11/02/06	MAPS; LETTER TO PSC RESPONDING TO SECOND DEFICIENCY LETTER; INTRA-OFFICE CONFERENCE RE: LINE SIZES, METER SIZES AND CUSTOMER LOCATIONS FOR MAPS.	0.00	
11/07/06	REVIEW ORDER ON INTERIM RATES AND LETTER TO MR. BURGE CONCERNING SAME.	0.30	
11/08/06	REVIEW AND RESPONSE TO LETTER FROM PSC ATTORNEY FLEMING REQUESTING WAIVER OF FIVE MONTH DEADLINE; DRAFT LETTER TO PSC CLERK RE: SAME.	0.40	
11/10/06	LETTER TO MR. BURGE RE: LETTER OF CREDIT, NOTICES TO CUSTOMERS.	0.10	
11/15/06	REVIEW APPROVED INTERIM RATE TARIFF AND LETTER TO MR. BURGE CONCERNING SAME.	0.30	
11/17/06	TELEPHONE CONFERENCE WITH MS. BIGGINS OF PSC RE: CUSTOMER MEETING; PREPARE NOTICE OF RATE ADJUSTMENT, NOTICE OF CUSTOMER MEETING.	0.40	
11/27/06	COMMUNICATIONS WITH MR. RENDELL REQUESTING COPY OF CUSTOMER COMPLAINT.	0.10	
11/28/06	PREPARE INITIAL CUSTOMER NOTICE, SYNOPSIS AND NOTICE OF CUSTOMER MEETING; COMMUNICATIONS WITH MS. BANKS RE: SAME.	3.00	

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP

INVOICE # 34308
DECEMBER 18, 2006
FILE # 40057-0005

PAGE 2

11/29/06	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MS. BIGGINS AND MS. BANKS RE: SYNOPSIS, INITIAL NOTICE AND NOTICE OF HEARING; PREPARE SAME; TELEPHONE CONFERENCE WITH MR. BURGE RE: CONSUMER NOTICES; LETTER TO MR. BURGE RE: CUSTOMER COMPLAINT.	1.00	
11/29/06		0.00	
11/30/06	COMMUNICATIONS WITH MS. BANKS AND MS. BIGGINS RE: CUSTOMER NOTICES.	0.20	

1742.00
~~*1675.00*~~
~~*1700.00*~~
1,846.00

FEDERAL EXPRESS	35.24
TELECOPIER	9.50
PHOTOCOPIES	48.60
PHOTOCOPIES	42.00

~~*2.10*~~
~~*6.30*~~

TOTAL COSTS ADVANCED 135.34

TOTAL STATEMENT ~~*91,981.34*~~

~~*48,105.34*~~
1877.34

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 677-6555

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WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP
KEITH A BURGE
2340 NE DIXIE HIGHWAY
JENSEN BEACH, FL 34957

INVOICE # 34555
JANUARY 23, 2007
FILE # 40057-0005

PAGE 1

MATTER	2005 RATE CASE		
12/18/06	COMMUNICATIONS WITH MR. BURGE RE: STAFF'S FIRST DATA REQUEST; REVISED SAME; LETTER TO MR. BURGE RE: STAFF'S FIRST DATA REQUEST.	0.40	
12/19/06	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. NIXON REGARDING SERVICE AVAILABILITY CHARGES.	0.40	
12/19/06	TELEPHONE CONFERENCE WITH MR. PEARCE RE: MAILING CUSTOMER NOTICE, AFFIDAVITS OF MAILING; PREPARE SAME; COMMUNICATIONS WITH MR. PEARCE RE: AFFIDAVITS OF MAILING.	0.60	
		1.40	
			364.00
	LONG DISTANCE CALLS	0.75	
	FEDERAL EXPRESS	24.69	
	TOTAL COSTS ADVANCED		25.44
	TOTAL STATEMENT		\$389.44

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783538

GOLD COAST UTILITY CORP.
KEITH A BURGE
2340 NE DIXIE HIGHWAY
JENSEN BEACH, FL 34957INVOICE # 34745
FEBRUARY 22, 2007
FILE # 40057-0005

PAGE 1

MATTER 2005 RATE CASE

01/02/07	TELEPHONE CONFERENCE WITH MR. BURGE WHO TELEPHONED RE: STAFF DATA REQUEST; DRAFT PORTION OF RESPONSE.	0.50
01/02/07	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MR. BURGE, MR. PEARCE RE: SAME; TELEPHONE CONFERENCE WITH MR. PEARCE RE: SAME AND AFFIDAVIT OF MAILING CUSTOMER NOTICES; PREPARE AFFIDAVIT OF MAILING.	2.00
01/03/07	PREPARE RESPONSES TO STAFF'S FIRST DATA REQUEST; COMMUNICATIONS WITH MR. PORTER RE: SAME; TELEPHONE CONFERENCE WITH MR. BURGE RE: ATTACHMENTS TO RESPONSES; COMMUNICATIONS WITH MS. BANKS RE: EXTENSION OF TIME TO RESPOND.	1.50
01/04/07	COMMUNICATIONS WITH MR. BURGE RE: RESPONSES TO STAFF'S FIRST DATA REQUESTS; COMMUNICATIONS WITH MR. RENDELL RE: EXTENSION OF TIME TO RESPOND.	2.00
01/05/07	PREPARE SCHEDULE OF PRO FORMA PLANT, RESPONSES TO STAFF'S FIRST DATA REQUEST.	1.50
01/08/07	PREPARE RESPONSES TO STAFF'S DATA REQUESTS; COMMUNICATIONS WITH MR. BURGE RE: SAME.	2.50
01/09/07	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. BURGE RE: RESPONSES TO STAFF'S FIRST DATA REQUEST; PREPARE SAME.	1.00
01/10/07	COMMUNICATIONS WITH MR. BURGE RE: RESPONSES TO DATA RESPONSES TO DATA REQUESTS; INTRA-OFFICE CONFERENCE RE: SAME.	0.10
01/16/07	COMMUNICATIONS WITH MR. BURGE RE: ESTIMATES FOR METERS NEEDED TO COMPLETE DATA REQUESTS.	0.10

Continued

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

GOLD COAST UTILITY CORP.

INVOICE # 34745
FEBRUARY 22, 2007
FILE # 40057-0005

PAGE 2

01/20/07	REVIEW AUDIT REPORT AND LETTER TO MR. BURGE CONCERNING SAME.	0.50	
01/23/07	TELEPHONE CONFERENCE WITH MR. BURGE RE: PRO FORMA PROJECTS REVISION;	0.20	
	COMMUNICATIONS WITH MR. NIXON RE: SAME.		
01/25/07	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. BURGE RE: PRO FORMA EXPENSE UPDATE.	0.20	
01/29/07	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. BURGE RE: INVOICES FOR PRO. FORMA EXPENSES.	0.20	
01/30/07	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. BURGE AND MR. PEARCE RE: INVOICES FOR PRO FORMA PLANT; LETTER TO PSC RE: SUPPLEMENTAL RESPONSE TO FIRST DATA REQUEST.	0.30	
01/31/07	TELEPHONE CONFERENCE AND COMMUNICATIONS WITH MR. BURGE RE: SUPPLEMENTAL TO STAFF'S FIRST DATA REQUEST; LETTER TO PSC RE: SAME.	0.30	
		12.90	
			3,354.00
	LONG DISTANCE CALLS	1.75	
	FEDERAL EXPRESS	66.36	
	TELECOPIER	2.00	
	PHOTOCOPIES	220.75	
	TOTAL COSTS ADVANCED		290.86
	TOTAL STATEMENT		53,644.96

PLEASE REFER TO INVOICE # WHEN REMITTING



Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense - as of 2/21/07
 Docket No. 060246-WS; Gold Coast Utility Corp.

BILLED EXPENSE

		Prepare U&U and Related MFRs	Assist w/ & Respond to Data Req. & New Info.	Respond to Deficiency Letter	Respond to OPC Discovery	Expenses	Totals
Frank Seidman	Hours	51.50	0.00	0.00			51.50
Billing Rate 1: \$125/hr	Amount	\$6,437.50	\$0.00	\$0.00		\$366.72	\$6,804.22

PROJECTED REMAINING EXPENSE THROUGH PAA

		Assist w/ & Respond to Data Req. & New Info.	Prepare for and Attend Agenda	Respond to OPC Discovery	Exp. (est.)	Totals
Frank Seidman	Hours	0.00	4.00	0.00	0.00	4.00
Billing Rate: \$135/hr	Amount	\$0.00	\$540.00		\$0.00	\$540.00
Cumulative Total, Billed and Remaining						\$7,344.22

	A	B	C	D
1	Management & Regulatory Consultants, Inc.			
2				
3	Summary of Rate Case Expense from Invoices through			
4				
5				
6		Hours/Expenses		
7	Bill Date/Wk		Total	ck
23				
24	Total, Hrs	51.50	51.50	6,437.50
25	Total, Exp.	366.72	366.72	
26				
27	* Time spent responding to MFR deficiency letters.			
28	+ Time spent responding to data requests and new i			
29	+ + Time spent responding to discovery requests from			
30	** Prepare for and attend Agenda			
31				

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

Management & Regulatory Consultants, Inc.

MR. KEITH BURGE
GOLD COAST UTILITY CORP.
2340 N.E. DIXIE HIGHWAY
JENSEN BEACH, FL 34957

07/24/06
06015.00

CONSULTING - DOCKET NO. 060246-WS - USED & USEFUL

PREVIOUS BALANCE \$ 0.00

<u>Week of:</u>		HOURS	
05/15/06	FS CONSULTING - PREPARE MEMO TO K. BURGE RE DATA REQUIREMENTS.	0.50	62.50
05/29/06	FS CONSULTING - TRAVEL T/F PLANT SITE; MEET W/BURGE'S & PEARCE; TOUR PLANT SITES AND SERVICE AREA.	13.00	1625.00
06/26/06	FS CONSULTING - COMMENCE U&U ANALYSIS AND "F" SCHEDULES. FOR CURRENT SERVICES RENDERED	<u>6.00</u> 19.50	<u>750.00</u> \$2437.50

EXPENSES

06/01/06	TALL/L.WALES/TALL; 603 MI. @ \$0.45/MI.	271.35
06/01/06	TOLLS	2.50
06/01/06	LODGING	67.54
05/31/06	MEALS	12.74
06/01/06	MEALS	<u>12.59</u>
		366.72

PAYMENTS AND CREDITS FOR EXPENSES

07/24/06	PAYMENT, as of	- 0.00
		=====
	BALANCE DUE	\$2804.22

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

Management & Regulatory Consultants, Inc.

MR. KEITH BURGE
GOLD COAST UTILITY CORP.
2340 N.E. DIXIE HIGHWAY
JENSEN BEACH, FL 34957

08/22/06
06015.00

CONSULTING - DOCKET NO. 060246-WS - USED & USEFUL

<u>Week of:</u>	PREVIOUS BALANCE	HOURS	
			\$2804.22
07/01/06	FS CONSULTING - U&U ANALYSIS AND "F" SCHEDULES.	4.00	500.00
07/03/06	FS CONSULTING - U&U ANALYSIS AND "F" SCHEDULES.	25.00	3125.00
07/10/06	FS CONSULTING - U&U ANALYSIS AND "F" SCHEDULES.	0.50	62.50
07/17/06	FS CONSULTING - U&U ANALYSIS AND "F" SCHEDULES; ENGINEERING DATA. FOR CURRENT SERVICES RENDERED	<u>2.50</u> 32.00	<u>312.50</u> \$4000.00

EXPENSES

PAYMENTS AND CREDITS FOR EXPENSES

08/22/06	PAYMENT, as of	-	0.00
	BALANCE DUE		===== \$6804.22

Gold Coast Utility Corp.
 Analysis of Rate Case Accounting Expense
 Cronin, Jackson, Nixon & Wilson CPA's, P.A.

Line No.	Month of Service	Invoice Date	Time Charges	Out of Pocket Exp.	Total
1	<u>Actual expense</u>				
2	June, 2006	7-10-06	\$ 3,205	\$ 3	\$ 3,208
3	July, 2006	8-02-06	5,777	38	5,815
4	August, 2006	9-13-06	9,334	1,313	10,647
5	September, 2006	10-12-06	190	-	190
6	November, 2006	11-29-06	1,398	11	1,409
7	December, 2006	1-09-07	865	32	897
8	Total actual expense		<u>20,769</u>	<u>1,397</u>	<u>22,166</u>
9	<u>Estimate to complete</u>				
10	Respond to final Staff information requests:				
11	R. Nixon 3 Hrs. @ \$195.		585		585
12	J. Porter 2 Hrs. @ \$90		180		180
			<u>765</u>		<u>765</u>
13	Review Staff Recommendation:				
14	R. Nixon 2.5 Hrs. @ \$195		488		488
15	J. Porter 3 Hrs. @ \$90		270		270
16	Out of Pocket expense		-	50	50
17			<u>758</u>	<u>50</u>	<u>808</u>
18	Review PAA Order & Proof Revenue:				
19	R. Nixon 1.5 Hrs. @ \$190		285		285
20	J. Porter 2 Hrs. @ \$90		180		180
21			<u>465</u>	<u>-</u>	<u>465</u>
22	Total estimate to complete		<u>1,988</u>	<u>50</u>	<u>2,038</u>
23	Total actual & estimated rate case expense		<u>\$ 22,757</u>	<u>\$ 1,447</u>	<u>\$ 24,204</u>

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

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
PAUL E. DECHARIO, C.P.A.
KATHERINE U. JACKSON, C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
JEANETTE SUNG, C.P.A.
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e-mail
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INVOICE

July 10, 2006

Gold Coast Utility Corp.
2340 N.E. Dixie Highway
Jensen Beach, FL 34957

#1448

For professional services rendered during June 2006, as follows:

1. Preparation of Rate Case Minimum Filing Requirements as set forth on the enclosed detailed worksheet.	\$ 3,205.00
2. Telephone charges.	<u>3.37</u>
	<u>\$ 3,208.37</u>

Client: 1448 GOLD COAST UTILITY CORP
Alpha: GOLD COAST

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

Engage: GEN Professional Services
Contract Amount: \$0.00

Bill: ALL Staff
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice Status
Engagement Balance Forward	06/01/06		77.00	10,578.84	6,219.08	0.00	4,359.76	
Jun 2006								
<i>Work Code 901 TELEPHONE</i>								
ALL Staff	06/13/06	BX	0.00	3.37			3.37	
<i>Work Code 901 TELEPHONE Total:</i>			0.00	3.37	0.00	0.00	3.37	
<i>Work Code 2251 RATE CASE-BILLING ANALYSIS (HIS</i>								
PED DeCHARIO	06/26/06	BT	8.00	1,040.00			1,040.00	Rate: 130.00
JSP PORTER	06/28/06	BT	1.75	122.50			122.50	Rate: 70.00
JSP PORTER	06/29/06	BT	0.75	52.50			52.50	Rate: 70.00
PED DeCHARIO	06/29/06	BT	4.00	520.00			520.00	Rate: 130.00
<hr/>								
JSP PORTER	06/30/06	BT	3.50	245.00			245.00	Rate: 70.00
<i>Work Code 2251 RATE CASE-BILLING ANALYS</i>			18.00	1,980.00	0.00	0.00	1,980.00	
<i>Work Code 2252 RATE CASE-NUMBER OF CUSTOME</i>								
JSP PORTER	06/28/06	BT	1.25	87.50			87.50	Rate: 70.00
JSP PORTER	06/29/06	BT	2.00	140.00			140.00	Rate: 70.00
<i>Work Code 2252 RATE CASE-NUMBER OF CU</i>			3.25	227.50	0.00	0.00	227.50	
<i>Work Code 2255 RATE CASE-OTHER RATE SCHEDUL</i>								
JSP PORTER	06/29/06	BT	1.25	87.50			87.50	Rate: 70.00
<i>Work Code 2255 RATE CASE-OTHER RATE SC</i>			1.25	87.50	0.00	0.00	87.50	
<i>Work Code 2310 RATE CASE-PROJECTED PLANT</i>								
JSP PORTER	06/20/06	BT	5.25	367.50			367.50	Rate: 70.00
JSP PORTER	06/21/06	BT	5.75	402.50			402.50	Rate: 70.00
JSP PORTER	06/22/06	BT	2.00	140.00			140.00	Rate: 70.00
<i>Work Code 2310 RATE CASE-PROJECTED PLA</i>			13.00	910.00	0.00	0.00	910.00	
<i>Work Code PROG Progress Billing</i>								
ALL Staff	06/19/06	BI	0.00	0.00	2,561.92		-2,561.92	44851 P
<i>Work Code PROG Progress Billing Total:</i>			0.00	0.00	2,561.92	0.00	-2,561.92	
Jun 2006 Total:			35.50	3,208.37	2,561.92	0.00	646.45	
Client 1448 Total:			112.50	13,787.21	8,781.00	0.00	5,006.21	

*Card - auto bill
1797.84 so
BB is used for
Bill on last*

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

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
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SUITE 200
CLEARWATER, FLORIDA 33765-4432
(727) 791-4020
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e-mail
cpas@cinw.net

INVOICE

August 2, 2006

Gold Coast Utility Corp.
2340 N.E. Dixie Highway
Jensen Beach, FL 34957

#1448

For professional services rendered during July 2006, as follows:

1. Work completed on the Rate Case Minimum Filing Requirements as set forth on the enclosed detailed worksheet.	\$ 5,777.50
2. Telephone and copies.	<u>37.64</u>
	<u>\$ 5,815.14</u>

Client: 1448

GOLD COAST UTILITY CORP

Alpha: GOLD CO

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

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff
Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	07/01/06		112.50	13,787.21	11,989.37	-1,797.84	0.00		R
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	07/13/06	BX	0.00	0.84			0.84		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	0.84	0.00	0.00	0.84		
<i>Work Code 904 XEROX</i>									
ALL Staff	07/31/06	BX	0.00	36.80			36.80		
<i>Work Code 904 XEROX Total:</i>			0.00	36.80	0.00	0.00	36.80		
<i>Work Code 2210 RC-REV/ADJ PLANT (H)</i>									
JSP PORTER	07/06/06	BT	3.75	262.50			262.50	Rate:	70.00
JSP PORTER	07/07/06	BT	3.75	262.50			262.50	Rate:	70.00
JSP PORTER	07/10/06	BT	4.50	315.00			315.00	Rate:	70.00
JSP PORTER	07/11/06	BT	3.25	227.50			227.50	Rate:	70.00
JSP PORTER	07/19/06	BT	2.75	192.50			192.50	Rate:	70.00
<i>Work Code 2210 RC-REV/ADJ PLANT (H) Total:</i>			18.00	1,260.00	0.00	0.00	1,260.00		
<i>Work Code 2211 RC-REV/ADJ DEPREC (H)</i>									
JSP PORTER	07/03/06	BT	1.50	105.00			105.00	Rate:	70.00
<i>Work Code 2211 RC-REV/ADJ DEPREC (H) Tot</i>			1.50	105.00	0.00	0.00	105.00		
<i>Work Code 2251 RATE CASE-BILLING ANALYSIS (HIS</i>									
JSP PORTER	07/03/06	BT	2.25	157.50			157.50	Rate:	70.00
<i>Work Code 2251 RATE CASE-BILLING ANALYS</i>			2.25	157.50	0.00	0.00	157.50		
<i>Work Code 2310 RATE CASE-PROJECTED PLANT</i>									
JSP PORTER	07/14/06	BT	0.50	35.00			35.00	Rate:	70.00

Client ID: 1448 GOLD COAST UTILITY CORP

Engagement: GEN Professional Services

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
JSP PORTER	07/17/06	BT	3.50	245.00			245.00		
								Rate:	70.00
JSP PORTER	07/18/06	BT	2.00	140.00			140.00		
								Rate:	70.00
<i>Work Code 2310 RATE CASE-PROJECTED PLA</i>			6.00	420.00	0.00	0.00	420.00		
<i>Work Code 2320 RATE CASE-PROJECTED REVENUE</i>									
JSP PORTER	07/03/06	BT	2.50	175.00			175.00		
								Rate:	70.00
JSP PORTER	07/05/06	BT	2.75	192.50			192.50		
								Rate:	70.00
JSP PORTER	07/10/06	BT	1.50	105.00			105.00		
								Rate:	70.00
JSP PORTER	07/11/06	BT	1.75	122.50			122.50		
								Rate:	70.00
JSP PORTER	07/18/06	BT	1.50	105.00			105.00		
								Rate:	70.00
JSP PORTER	07/28/06	BT	0.75	52.50			52.50		
								Rate:	70.00
<i>Work Code 2320 RATE CASE-PROJECTED RE</i>			10.75	752.50	0.00	0.00	752.50		
<i>Work Code 2321 RATE CASE-PROJECTED O & M EXP</i>									
JSP PORTER	07/20/06	BT	2.50	175.00			175.00		
								Rate:	70.00
JSP PORTER	07/26/06	BT	1.00	70.00			70.00		
								Rate:	70.00
JSP PORTER	07/27/06	BT	1.25	87.50			87.50		
								Rate:	70.00
JSP PORTER	07/28/06	BT	2.25	157.50			157.50		
								Rate:	70.00
<i>Work Code 2321 RATE CASE-PROJECTED O &</i>			7.00	490.00	0.00	0.00	490.00		
<i>Work Code 2322 RATE CASE-PROJECTED NET DEPR</i>									
JSP PORTER	07/17/06	BT	2.00	140.00			140.00		
								Rate:	70.00
<i>Work Code 2322 RATE CASE-PROJECTED NET</i>			2.00	140.00	0.00	0.00	140.00		
<i>Work Code 2343 RATE CASE-PROJECTED COMMON</i>									
JSP PORTER	07/18/06	BT	0.50	35.00			35.00		
								Rate:	70.00
<i>Work Code 2343 RATE CASE-PROJECTED CO</i>			0.50	35.00	0.00	0.00	35.00		
<i>Work Code 2352 RATE CASE-PROJECTED BILLING A</i>									
JSP PORTER	07/05/06	BT	4.00	280.00			280.00		
								Rate:	70.00
<i>Work Code 2352 RATE CASE-PROJECTED BIL</i>			4.00	280.00	0.00	0.00	280.00		
<i>Work Code 2354 RATE CASE-PROOF OF PROJECTE</i>									
JSP PORTER	07/05/06	BT	1.00	70.00			70.00		
								Rate:	70.00
JSP PORTER	07/06/06	BT	2.50	175.00			175.00		
								Rate:	70.00
<i>Work Code 2354 RATE CASE-PROOF OF PROJ</i>			3.50	245.00	0.00	0.00	245.00		
<i>Work Code 2380 RATE CASE-REVIEW SECTION "A"</i>									
PED DeCHARIO	07/13/06	BT	3.00	450.00			450.00		
								Rate:	150.00
JSP PORTER	07/31/06	BT	2.50	175.00			175.00		
								Rate:	70.00
<i>Work Code 2380 RATE CASE-REVIEW SECTIO</i>			5.50	625.00	0.00	0.00	625.00		

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
<i>Work Code 2381 RATE CASE-REVIEW SECTION "B"</i>									
PED DeCHARIO	07/19/06	BT	2.50	375.00			375.00		
								Rate:	150.00
JSP PORTER	07/31/06	BT	3.00	210.00			210.00		
								Rate:	70.00
<i>Work Code 2381 RATE CASE-REVIEW SECTIO</i>			5.50	585.00	0.00	0.00	585.00		
<i>Work Code 2383 RATE CASE-REVIEW SECTION "D"</i>									
JSP PORTER	07/31/06	BT	0.50	35.00			35.00		
								Rate:	70.00
<i>Work Code 2383 RATE CASE-REVIEW SECTIO</i>			0.50	35.00	0.00	0.00	35.00		
<i>Work Code 2384 RATE CASE-REVIEW SECTION "E"</i>									
JSP PORTER	07/31/06	BT	2.00	140.00			140.00		
								Rate:	70.00
<i>Work Code 2384 RATE CASE-REVIEW SECTIO</i>			2.00	140.00	0.00	0.00	140.00		
<i>Work Code 2385 RATE CASE-REVIEW SECTION "F"</i>									
JSP PORTER	07/25/06	BT	4.50	315.00			315.00		
								Rate:	70.00
JSP PORTER	07/26/06	BT	1.75	122.50			122.50		
								Rate:	70.00
JSP PORTER	07/31/06	BT	0.50	35.00			35.00		
								Rate:	70.00
<i>Work Code 2385 RATE CASE-REVIEW SECTIO</i>			6.75	472.50	0.00	0.00	472.50		
<i>Work Code 2387 RATE CASE-REVIEW OTHER ENGIN</i>									
JSP PORTER	07/26/06	BT	0.50	35.00			35.00		
								Rate:	70.00
<i>Work Code 2387 RATE CASE-REVIEW OTHER</i>			0.50	35.00	0.00	0.00	35.00		
Client 1448 Total:			188.75	19,602.35	11,989.37	-1,797.84	5,815.14		

Cronin, Jackson, Nixon & Wilson
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e-mail
cpas@cinw.net

INVOICE

September 13, 2006

Gold Coast Utility Corp.
2340 N.E. Dixie Highway
Jensen Beach, FL 34957

#1448

For professional services rendered during August 2006, as follows:

1. Final preparation and review of the rate case minimum filing requirements as set forth on the enclosed detailed worksheets.	\$ 9,334.00
2. Postage, copies, Federal Express charges, and binding supplies.	<u>1,312.67</u>
	<u>\$ 10,646.67</u>

Client: 1448

GOLD COAST UTILITY CORP

Alpha: GOLD COAST

Owner: RCN NIXON

Bill: RCN NIXON

Office: MAIN Main Office

Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	08/01/06		188.75	19,602.35	17,804.51	-1,797.84	0.00		R
Aug 2006									
<i>Work Code 197 TYPING</i>									
DID DeCHARIO	08/09/06	BT	0.25	9.50			9.50		Rate: 38.00
JLG GROGAN	08/09/06	BT	1.00	38.00			38.00		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>									
DID DeCHARIO	08/09/06	BT	0.25	9.50			9.50		Rate: 38.00
DID DeCHARIO	08/15/06	BT	7.00	266.00			266.00		Rate: 38.00
JLG GROGAN	08/15/06	BT	2.00	76.00			76.00		Rate: 38.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			9.25	351.50	0.00	0.00	351.50		
<i>Work Code 902 POSTAGE</i>									
ALL Staff	08/31/06	BX	0.00	5.60			5.60		
<i>Work Code 902 POSTAGE Total:</i>			0.00	5.60	0.00	0.00	5.60		
<i>Work Code 904 XEROX</i>									
ALL Staff	08/31/06	BX	0.00	1,042.00			1,042.00		
<i>Work Code 904 XEROX Total:</i>			0.00	1,042.00	0.00	0.00	1,042.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	08/10/06	BX	0.00	13.70			13.70		
ALL Staff	08/10/06	BX	0.00	13.70			13.70		
ALL Staff	08/10/06	BX	0.00	13.70			13.70		
ALL Staff	08/10/06	BX	0.00	19.74			19.74		
ALL Staff	08/16/06	BX	0.00	35.77			35.77		
ALL Staff	08/16/06	BX	0.00	16.84			16.84		
ALL Staff	08/16/06	BX	0.00	21.47			21.47		

Client ID: 1448 GOLD COAST UTILITY CORP

Engagement: GEN Professional Services

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	134.92	0.00	0.00	134.92		
<i>Work Code 907 OTHER:</i>									
PED DeCHARIO	08/15/06	BX	0.00	130.15			130.15		
<i>Work Code 907 OTHER Total:</i>			0.00	130.15	0.00	0.00	130.15		
<i>Work Code 2380 RATE CASE-REVIEW SECTION "A"</i>									
JSP PORTER	08/01/06	BT	1.25	87.50			87.50	Rate:	70.00
PED DeCHARIO	08/01/06	BT	1.75	262.50			262.50	Rate:	150.00
JSP PORTER	08/02/06	BT	1.25	87.50			87.50	Rate:	70.00
PED DeCHARIO	08/02/06	BT	0.75	112.50			112.50	Rate:	150.00
RCN NIXON	08/02/06	BT	2.00	380.00			380.00	Rate:	190.00
JSP PORTER	08/03/06	BT	1.50	105.00			105.00	Rate:	70.00
PED DeCHARIO	08/03/06	BT	2.00	300.00			300.00	Rate:	150.00
JSP PORTER	08/07/06	BT	2.50	175.00			175.00	Rate:	70.00
JSP PORTER	08/09/06	BT	1.75	122.50			122.50	Rate:	70.00
JSP PORTER	08/11/06	BT	0.50	35.00			35.00	Rate:	70.00
<i>Work Code 2380 RATE CASE-REVIEW SECTIO</i>			15.25	1,667.50	0.00	0.00	1,667.50		
<i>Work Code 2381 RATE CASE-REVIEW SECTION "B"</i>									
JSP PORTER	08/01/06	BT	1.50	105.00			105.00	Rate:	70.00
PED DeCHARIO	08/01/06	BT	1.75	262.50			262.50	Rate:	150.00
JSP PORTER	08/02/06	BT	1.50	105.00			105.00	Rate:	70.00
PED DeCHARIO	08/02/06	BT	0.75	112.50			112.50	Rate:	150.00
RCN NIXON	08/02/06	BT	2.00	380.00			380.00	Rate:	190.00
JSP PORTER	08/03/06	BT	2.00	140.00			140.00	Rate:	70.00
PED DeCHARIO	08/03/06	BT	4.00	600.00			600.00	Rate:	150.00
PED DeCHARIO	08/04/06	BT	2.00	300.00			300.00	Rate:	150.00
JSP PORTER	08/07/06	BT	3.00	210.00			210.00	Rate:	70.00
PED DeCHARIO	08/07/06	BT	6.50	975.00			975.00	Rate:	150.00
JSP PORTER	08/08/06	BT	2.00	140.00			140.00	Rate:	70.00
<i>Work Code 2381 RATE CASE-REVIEW SECTIO</i>			27.00	3,330.00	0.00	0.00	3,330.00		
<i>Work Code 2382 RATE CASE-REVIEW SECTION "C"</i>									
PED DeCHARIO	08/01/06	BT	0.50	75.00			75.00	Rate:	150.00

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
JSP PORTER	08/02/06	BT	0.25	17.50			17.50		
								Rate:	70.00
PED DeCHARIO	08/08/06	BT	2.00	300.00			300.00		
								Rate:	150.00
<i>Work Code 2382 RATE CASE-REVIEW SECTIO</i>			2.75	392.50	0.00	0.00	392.50		
<i>Work Code 2383 RATE CASE-REVIEW SECTION "D"</i>									
PED DeCHARIO	08/01/06	BT	1.00	150.00			150.00		Rate: 150.00
JSP PORTER	08/02/06	BT	0.75	52.50			52.50		Rate: 70.00
PED DeCHARIO	08/02/06	BT	0.50	75.00			75.00		Rate: 150.00
RCN NIXON	08/02/06	BT	1.50	285.00			285.00		Rate: 190.00
JSP PORTER	08/03/06	BT	1.00	70.00			70.00		Rate: 70.00
JSP PORTER	08/08/06	BT	0.25	17.50			17.50		Rate: 70.00
JSP PORTER	08/11/06	BT	0.50	35.00			35.00		Rate: 70.00
JSP PORTER	08/14/06	BT	0.50	35.00			35.00		Rate: 70.00
<i>Work Code 2383 RATE CASE-REVIEW SECTIO</i>			6.00	720.00	0.00	0.00	720.00		
<i>Work Code 2384 RATE CASE-REVIEW SECTION "E"</i>									
JSP PORTER	08/01/06	BT	1.75	122.50			122.50		Rate: 70.00
PED DeCHARIO	08/01/06	BT	1.00	150.00			150.00		Rate: 150.00
JSP PORTER	08/02/06	BT	1.50	105.00			105.00		Rate: 70.00
PED DeCHARIO	08/02/06	BT	1.50	225.00			225.00		Rate: 150.00
PED DeCHARIO	08/02/06	BT	1.50	225.00			225.00		Rate: 150.00
RCN NIXON	08/02/06	BT	2.00	380.00			380.00		Rate: 190.00
JSP PORTER	08/03/06	BT	1.75	122.50			122.50		Rate: 70.00
JSP PORTER	08/07/06	BT	1.00	70.00			70.00		Rate: 70.00
JSP PORTER	08/08/06	BT	1.50	105.00			105.00		Rate: 70.00
PED DeCHARIO	08/08/06	BT	2.00	300.00			300.00		Rate: 150.00
JSP PORTER	08/11/06	BT	0.25	17.50			17.50		Rate: 70.00
JSP PORTER	08/14/06	BT	0.75	52.50			52.50		Rate: 70.00
<i>Work Code 2384 RATE CASE-REVIEW SECTIO</i>			16.50	1,875.00	0.00	0.00	1,875.00		
<i>Work Code 2385 RATE CASE-REVIEW SECTION "F"</i>									
JSP PORTER	08/01/06	BT	0.25	17.50			17.50		Rate: 70.00
JSP PORTER	08/02/06	BT	1.25	87.50			87.50		Rate: 70.00

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
JSP PORTER	08/03/06	BT	0.75	52.50			52.50	Rate:	70.00
JSP PORTER	08/07/06	BT	0.50	35.00			35.00	Rate:	70.00
JSP PORTER	08/10/06	BT	0.50	35.00			35.00	Rate:	70.00
JSP PORTER	08/14/06	BT	0.50	35.00			35.00	Rate:	70.00
<i>Work Code 2385 RATE CASE-REVIEW SECTIO</i>			3.75	262.50	0.00	0.00	262.50		
<i>Work Code 2391 RATE CASE-POST REVIEW UPDATE</i>									
JSP PORTER	08/15/06	BT	1.25	87.50			87.50	Rate:	70.00
<i>Work Code 2391 RATE CASE-POST REVIEW U</i>			1.25	87.50	0.00	0.00	87.50		
<i>Work Code 2392 RATE CASE-FINAL (LETTER/COPIES</i>									
PED DeCHARIO	08/15/06	BT	4.00	600.00			600.00	Rate:	150.00
<i>Work Code 2392 RATE CASE-FINAL (LETTER/C</i>			4.00	600.00	0.00	0.00	600.00		
Aug 2006 Total:			87.00	10,646.67	0.00	0.00	10,646.67		
Client 1448 Total:			275.75	30,249.02	17,804.51	-1,797.84	10,646.67		

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2560 GULF-TO-BAY BOULEVARD
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CLEARWATER, FLORIDA 33765-4432
(727) 791-4020
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(727) 797-3602
e-mail
cpas@cinw.net

INVOICE

October 12, 2006

Gold Coast Utility Corp.
2340 N.E. Dixie Highway
Jensen Beach, FL 34957

#1448

For professional services rendered during September 2006, as follows:

1. Review Staff deficiency letter and compare to original filing; e-mails to client and attorney regarding same.	\$ 190.00
2. Work related to the regulatory assessment fee deficiency notice and discussion with PSC Staff to determine they had not credited the payments made after the name change of the utility.	367.50
3. Copies.	<u>.80</u>
	<u>\$ 558.30</u>

Client: 1448

GOLD COAST UTILITY CORP

Alpha: GOLD COAST

Owner: PED DeCHARIO

Bill: PED DeCHARIO

Office: MAIN Main Office

Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	09/01/06		275.75	30,249.02	28,451.18	-1,797.84	0.00		R
Sep 2006									
<i>Work Code 904 XEROX</i>									
ALL Staff	09/30/06	BX	0.00	0.80	0.80		0.00	45189	F
<i>Work Code 904 XEROX Total:</i>			0.00	0.80	0.80	0.00	0.00		
<i>Work Code 2501 RATE CASE-REVIEW/COMPILE DOC</i>									
RCN NIXON	09/13/06	BT	1.00	190.00	190.00		0.00	45189	F
								Rate: 190.00	
<i>Work Code 2501 RATE CASE-REVIEW/COMPIL</i>									
			1.00	190.00	190.00	0.00	0.00		
<i>Work Code 2620 INDEX AND PASS THROUGH ADJUS</i>									
JSP PORTER	09/25/06	BT	0.75	67.50	67.50		0.00	45189	F
								Rate: 90.00	
<i>Work Code 2620 INDEX AND PASS THROUGH</i>									
			0.75	67.50	67.50	0.00	0.00		
<i>Work Code 2735 OTHER-RAF RETURN</i>									
PED DeCHARIO	09/21/06	BT	1.00	150.00	150.00		0.00	45189	F
								Rate: 150.00	
PED DeCHARIO	09/22/06	BT	1.00	150.00	150.00		0.00	45189	F
								Rate: 150.00	
<i>Work Code 2735 OTHER-RAF RETURN Total:</i>			2.00	300.00	300.00	0.00	0.00		
Sep 2006 Total:			3.75	558.30	558.30	0.00	0.00		
Client 1448 Total:			279.50	30,807.32	29,009.48	-1,797.84	0.00		

Cronin, Jackson, Nixon & Wilson
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e-mail
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INVOICE

November 29, 2006

Gold Coast Utility Corp.
2340 N.E. Dixie Highway
Jensen Beach, FL 34957

#1448

For professional services rendered during November 2006, as follows:

1. Responses to Staff audit requests.	\$ 1,397.50
2. Telephone and faxes, etc.	<u>11.36</u>
	<u>\$ 1,408.86</u>

Client: 1448

GOLD COAST UTILITY CORP

Alpha: GOLD COAST

Owner: PED DeCHARIO
 Biller: PED DeCHARIO
 Office: MAIN Main Office
 Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Biller: ALL Staff
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	10/01/06		279.50	30,807.32	29,009.48	-1,797.84	0.00		R
Oct 2006									
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	10/31/06	BX	0.00	3.79	3.79		0.00	45307	F
<i>Work Code 901 TELEPHONE Total:</i>			0.00	3.79	3.79	0.00	0.00		
<i>Work Code 2391 RATE CASE-POST REVIEW UPDATE</i>									
JSP PORTER	10/23/06	BT	0.50	45.00	45.00		0.00	45307	F
<i>Work Code 2391 RATE CASE-POST REVIEW U</i>			0.50	45.00	45.00	0.00	0.00		Rate: 90.00
Oct 2006 Total:			0.50	48.79	48.79	0.00	0.00		
Nov 2006									
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	11/30/06	BX	0.00	5.07	5.07		0.00	45307	F
<i>Work Code 901 TELEPHONE Total:</i>			0.00	5.07	5.07	0.00	0.00		
<i>Work Code 909 FAXES</i>									
ALL Staff	11/14/06	BX	0.00	2.50	2.50		0.00	45307	F
<i>Work Code 909 FAXES Total:</i>			0.00	2.50	2.50	0.00	0.00		
<i>Work Code 2510 RATE CASE-REVIEW/ANSWER STAF</i>									
JSP PORTER	11/09/06	BT	0.75	67.50	67.50		0.00	45307	F
								Rate: 90.00	
RCN NIXON	11/13/06	BT	1.00	190.00	190.00		0.00	45307	F
								Rate: 190.00	
PED DeCHARIO	11/14/06	BT	1.00	150.00	150.00		0.00	45307	F
								Rate: 150.00	
JSP PORTER	11/27/06	BT	0.50	45.00	45.00		0.00	45307	F
								Rate: 90.00	
JSP PORTER	11/30/06	BT	1.50	135.00	(135.00)		0.00	45336	F
								Rate: 90.00	
<i>Work Code 2510 RATE CASE-REVIEW/ANSWE</i>			4.75	587.50	587.50	0.00	0.00		
<i>Work Code 2550 RATE CASE-REVIEW/RESPOND STA</i>									
JSP PORTER	11/13/06	BT	2.25	202.50	202.50		0.00	45307	F
								Rate: 90.00	
JSP PORTER	11/15/06	BT	1.50	135.00	135.00		0.00	45307	F
								Rate: 90.00	
JSP PORTER	11/16/06	BT	0.75	67.50	67.50		0.00	45307	F
								Rate: 90.00	
JSP PORTER	11/20/06	BT	4.75	427.50	427.50		0.00	45307	F
								Rate: 90.00	
JSP PORTER	11/21/06	BT	0.75	67.50	67.50		0.00	45307	F
								Rate: 90.00	
<i>Work Code 2550 RATE CASE-REVIEW/RESPO</i>			10.00	900.00	900.00	0.00	0.00		

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

JAMES L. CARLSTEDT, C.P.A.
PAUL E. DECHARIO, C.P.A.
KATHERINE U. JACKSON, 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.
JAMES L. WILSON, C.P.A.

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e-mail
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INVOICE

January 9, 2007

Gold Coast Utility Corp.
2340 N.E. Dixie Highway
Jensen Beach, FL 34957

#1448

For professional services rendered during November and December 2006, as follows:

1. Review and compile document requests.	\$ 190.00
2. Review and respond to Staff audit requests	562.50
3. Respond to Staff audit.	<u>112.50</u>
	865.00
Telephone	<u>31.61</u>
	<u>\$ 896.61</u>

Client: 1448

GOLD COAST UTILITY CORP

Alpha: GOLD COAST

Owner: PED DeCHARIO
 Biller: PED DeCHARIO
 Office: MAIN Main Office
 Group: ALL

Engage: GEN

Professional Services

Contract Amount: \$0.00

Bill: ALL Staff
 Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Nov 2006									
<i>Work Code 2510 RATE CASE-REVIEW/ANSWER STAF</i>									
JSP PORTER	11/30/06	BT	1.50	135.00			135.00		
								Rate:	90.00
<i>Work Code 2510 RATE CASE-REVIEW/ANSWE</i>			1.50	135.00	0.00	0.00	135.00		
Nov 2006 Total:			1.50	135.00	0.00	0.00	135.00		
Dec 2006									
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	12/31/06	BX	0.00	31.61			31.61		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	31.61	0.00	0.00	31.61		
<i>Work Code 2501 RATE CASE-REVIEW/COMPILE DOC</i>									
RCN NIXON	12/20/06	BT	1.00	190.00			190.00		
								Rate:	190.00
<i>Work Code 2501 RATE CASE-REVIEW/COMPIL</i>			1.00	190.00	0.00	0.00	190.00		
<i>Work Code 2510 RATE CASE-REVIEW/ANSWER STAF</i>									
JSP PORTER	12/04/06	BT	1.25	112.50			112.50		
								Rate:	90.00
JSP PORTER	12/12/06	BT	1.25	112.50			112.50		
								Rate:	90.00
JSP PORTER	12/13/06	BT	0.50	45.00			45.00		
								Rate:	90.00
JSP PORTER	12/18/06	BT	1.75	157.50			157.50		
								Rate:	90.00
<i>Work Code 2510 RATE CASE-REVIEW/ANSWE</i>			4.75	427.50	0.00	0.00	427.50		
<i>Work Code 2512 RATE CASE-RESPOND STAFF AUDI</i>									
JSP PORTER	12/19/06	BT	1.25	112.50			112.50		
								Rate:	90.00
<i>Work Code 2512 RATE CASE-RESPOND STAF</i>			1.25	112.50	0.00	0.00	112.50		
Dec 2006 Total:			7.00	761.61	0.00	0.00	761.61		
Client 1448 Total:			8.50	896.61	0.00	0.00	896.61		