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(LICENSED IN NEW YORK ONLY)

November 21, 2007

E-FILING

Ann Cole, Commission Clerk
OFFICE OF COMMISSION CLERK
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No.: 060260-WS; Application for increase in water and wastewater rates in
Highlands County by Lake Placid Utilities, Inc.
Our File No.: 30057.120

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the Final Actual Rate Case Expense
Incurred, pursuant to Rule 25-30.436(6), Florida Administrative Code.

Should you have any questions, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF:CM/mp
Enclosure

cc: Ms. Kirsten Weeks (w/enclosure) (via email)

M:\1 ALTAMONTE\UTILITIES INC\LAKE PLACID\(.120) 2005 RATE CASE\PSC Clerk 19 (Final Rate Case Expense Update).ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for Increase in Water
and Wastewater Rates in Highlands County
by Lake Placid Utilities, Inc.

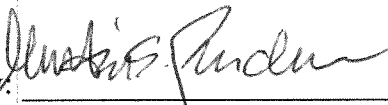
Docket No. 060260-WS

NOTICE OF FILING

LAKE PLACID UTILITIES, INC., by and through its undersigned attorneys, hereby gives notice of filing of its Final Actual Rate Case Expense Incurred, pursuant to Rule 25-30.436(6), Florida Administrative Code.

Respectfully submitted on this 21st day of
November, 2007, by:

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By: 

MARTIN S. FRIEDMAN
For the Firm

Company: Lake Placid Utilities, Inc.

Docket No.: 060260-WS

Explanation: Provide the total amount of rate case expense incurred in the above referenced docket. Provide a list of each firm providing services for the applicant and the total charges incurred by each firm, as well as a description of the type of services provided.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Total of Charges by Firm	(4) Type of Service Rendered
1	Virchow Krause	CPA	\$ 22,438	Accounting
2	Management & Regulatory Consultants Inc.	Consultant	4,570	Regulatory Consulting
3	Rose, Sundstrom & Bentley	Attorney	30,984	Legal
4	Water Service Corporation	Management Co.	20,338	Mgmt & Administrative Services
5	Water Service Corporation	Management Co.	1,369	Expenses
6	Public Service Commission	Filing Fee	1,000	Filing Fee
7 Total expense incurred			<u>\$ 80,699</u>	