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REPLY TO CENTRAL FLORIDA OFFICE

January 8, 2008

E-FILE

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(LICENSED IN NEW YORK ONLY)

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No.: 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate
Increase in Polk County, Florida
Our File No.: 30057.113

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 or the Staff have any questions or concerns regarding this matter,
please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/cwm
Enclosures

cc: Ms. Kirsten Weeks, Utilities, Inc. (w/enclosures) (via email)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
CYPRESS LAKES UTILITIES, INC.
for an increase in water and wastewater
rates in Polk County, Florida

DOCKET NO. 060257-WS

NOTICE OF FILING

CYPRESS LAKES 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 8th day of
January, 2008, by:

ROSE, SUNDSTROM & BENTLEY, LLP
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mfriedman@rsbattorneys.com

By: 

MARTIN S. FRIEDMAN
For the Firm

Company: CYPRESS LAKES UTILITIES, INC.

Docket No.: 060257-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 & Company	CPA	\$ 22,435	Accounting
2	Management & Regulatory Consulting	Consultant	3,049	Regulatory Consulting
3	Rose, Sundstrom & Bentley	Attorney	58,654	Legal and filing fees
4	Water Service Corporation	In house	23,537	Assist w/ MFR, data requests, audit facilitation
5	Water Service Corporation	In house	675	Fed Ex, copies & other misc.
6	Water Service Corporation	In house	1179	Customer notices, postage

7	Total expense incurred		\$ 109,529	