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CHRISTIAN W. MARCELLI, OF COUNSEL (LICENSED IN NEW YORK ONLY)

E-FILING

March 12, 2009

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

RE: Docket No. 080248-SU; Tierra Verde Utilities, Inc.'s Application for an Increase in

Wastewater Rates Increase in Pinellas County, Florida

Our File No.: 30057.156

Dear Ms. Cole:

In response to Staff's request for supplemental rate case expense information, Tierra Verde Utilities, Inc., submits the attached schedules of estimated rate case expense to complete the above-referenced matter through the PAA Order.

Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

CHRISTIAN W. MARCELLI

Of Counsel

CWM/tlc Enclosures

cc: John P. Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)

Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)

Ms. Deborah Swain (w/enclosures) (via e-mail)

Mr. Frank Seidman (w/enclosures) (via e-mail)

Mr. Dale Buys, Division of Economic Regulation (w/enclosures) (via e-mail)

Keino Young, Esq., Office of General Counsel (w/enclosures) (via e-mail)

Estimate to complete case:

Rose, Sundstrom & Bentley, LLP

<u>Hours</u>	Description
10.1	Unbilled time through date of filing.
16.0	Respond to formal interrogatories from Staff and informal requests for information from Staff.
2.0	Review Staff recommendation; conference with client and consultants regarding recommendation; conference with Staff regarding recommendation.
15.0	Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
2.0	Review PAA Order; conference with client and consultants regarding PAA Order.
2.5	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft and revise customer notice, obtain Staff approval; Coordinate mailing of customer notices and implementation of tariffs.
47.6	@ \$325/hour= \$15,470

Unbilled costs through date of filing: \$1,001.69. Of this, \$999.44 pertains to legal advertisements.

Tierra Verde Utilities, Inc. Docket No. 080248-SU

Estimate to Complete Through PAA

Management & Regulatory Consultants

Frank Seidman	<u>Hours</u>	Hourly Rate	<u>Total</u>
Assist with responses to data requests	9.0	\$145.00	\$1,305.00
Prepare for and attend agenda conference	4.0	\$145.00	\$580.00
Expenses (travel, etc.)			\$250.00
Total estimate to complete	13.0		\$2,135.00

Milian Swain : Associates

Tierra Verde Utilities, Inc. Docket No. 080248-SU

Estimate to Complete Through PAA

Respond to Staff's data requests; review Staff's recommendations, review PAA Order.

	Hours	Rate	Total
Principal: Deborah Swain Senior Staff Accountants:	0.5	\$ 180.00	\$ 90.00
Cynthia Yapp	2.0	140.00	280.00
Total Estimate to Complete	\$ 370.00		