

**Diamond Williams**

100426-WS

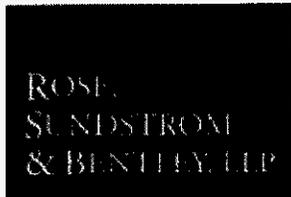
**From:** Michele Parks [michele@RSBattorneys.com]  
**Sent:** Tuesday, June 28, 2011 4:53 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Steve Lubertozzi; JRStover@uiwater.com; Kirsten Weeks; Durham, Rick; Patrick Flynn; jdwilliams@uiwater.com; frank seidman; dswain@milianswain.com; Keino Young; Bart Fletcher; Dale Buys; reilly.steve@leg.state.fl.us; Martin Friedman; Christian W. Marcelli  
**Subject:** Docket No.: 100426-WS; Lake Utility Services, Inc.  
**Attachments:** PSC Clerk 25 (Supplemental Response to Staff's 7th Data Request).ltr.06-28-2011.pdf

- a. Christian W. Marcelli, Esquire  
 Rose, Sundstrom & Bentley, LLP  
 766 N. Sun Drive, Suite 4030  
 Lake Mary, FL 32746  
 PHONE: (407) 830-6331  
 FAX: (407) 830-8522  
[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)
- b. Docket No.: 100426-WS; Application for Increase in Water and Wastewater Rates in Lake County by Lake Utility Service, Inc.
- c. Lake Utility Services, Inc.
- d. 2 page letter and 2 page attachment
- e. Supplemental Response to Staff's Seventh Data Request Item Nos. 3(a) and 3(e)

**MICHELE PARKS**

*PARALEGAL for Martin S. Friedman, Christian W. Marcelli and Bridget M. Grimsley*  
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04465 JUN 28 =

6/28/2011

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LAW OFFICES  
**ROSE, SUNDSTROM & BENTLEY, LLP**

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Please Respond to the Lake Mary Office

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MARTIN S. FRIEDMAN, P.A.  
JOHN J. FUMERO, P.A.  
BRIDGET M. GRIMSLEY  
JOHN R. JENKINS, P.A.  
KYLE L. KEMPER

CHRISTIAN W. MARCELLI  
STEVEN T. MINDLIN, P.A.  
THOMAS E. MULLIN  
CHASITY H. O'STEEN  
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DIANE D. THEMOR, P.A.  
JOHN L. WHARTON

June 28, 2011

ROBERT M.C. ROSE, (1924-2006)

**E-FILING**

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

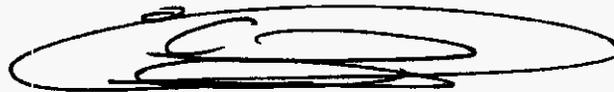
Re: Docket No. 100426-WS; Application for increase in water and wastewater rates in  
Lake County by Lake Utility Services, Inc.  
Our File No.: 30057.194

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is a supplemental response of  
Lake Utility Services, Inc. to Staff's seventh data request, Items No. 3(a) and No. 3(e)  
updating rate case expense. The revised Schedule B-10 should supplant the revised  
Schedule B-10 filed with the Utility's response on June 24, 2011. The estimate to  
complete enclosed herein supports the revisions to the revised Schedule B-10.

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  
For the Firm

CWM/tlc  
Enclosures

DOCUMENT NUMBER - DATE

04465 JUN 28 =

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Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
June 28, 2011  
Page 2

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cc: Steven M. Lubertozi, Executive Director of Regulatory Accounting & Affairs  
(w/enclosures) (via e-mail)  
John Stover, Vice President and Secretary (w/enclosures) (via e-mail)  
Kirsten Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)  
Rick Durham, Regional Vice President (w/enclosures) (via e-mail)  
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)  
John Williams, Director of Governmental Affairs (w/enclosures) (via e-mail)  
Frank Seidman (w/enclosures) (via e-mail)  
Deborah Swain (w/enclosures) (via e-mail)  
Keino Young, Office of General Counsel (w/enclosures) (via e-mail)  
Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)  
Dale Buys, Division of Economic Regulation (w/enclosures) (via e-mail)  
Steve Reilly, Esquire, Office of Public Counsel (w/enclosures) (via e-mail)

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Lake Utility Services, Inc.  
Docket No.  
Test Year Ended: 6/30/10

Schedule: B-10  
Page 1 of 1  
Preparer: Dan Ciecierski

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Actual Hours Incurred as of 6/9/2011	Actual Charges Incurred as of 6/9/2011	Estimated Remaining Hours Through PAA	Estimated Remaining Charges Through PAA	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	\$ 200.00	12	2,400	26.50	5,300.00	5.00	1,000	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	300	45,000	95.50	14,325.00	2.00	300	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	1,450	217,500	465.75	69,862.50	38.00	5,700	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	305.00	120	36,600	37.2	11,972.06	-	-	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	0	-	84.6	31,381.25	23.75	7,481	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	Bridget M. Grimsley	315.00	0	-	0.5	157.50	-	-	Legal Fees
7	Rose, Sundstrom & Bentley, LLP	Martin Friedman	330.00	90	29,700	2	594.00	-	-	Legal Fees
8	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	0	-	17	5,610.00	23.75	8,075	Legal Fees
9	Rose, Sundstrom & Bentley, LLP	William Sundstrom	345.00	0	-	1	345.00	-	-	Legal Fees
10	M&R Consultants	Frank Seidman	150.00	120	18,150	51	7,650	12	1,800	US&A Analyst, Assist w/ MFRs, data requests, audit facilitation
11	Public Service Commission		n/a	n/a	4,000	n/a	7,000	n/a	-	Filing Fee
12	Water Service Corp.	Barrett, Jason	38.00	40	1,520	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Barrett, Jason	40.00	0	-	98	3,920	75	3,000	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Chandler, Jacqueline	39.36	0	-	2	79	-	-	Billing Analyst, implementation of Rates
15	Water Service Corp.	Casados, Jim	65.00	40	2,600	82	2,460	40	2,600	Billing Analyst, implementation of Rates
16	Water Service Corp.	Ciecierski, Daniel	30.00	325	9,750	280	8,680	75	2,325	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Ciecierski, Daniel	33.00	0	-	1,357	-	-	-	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	DiPasquale, Susan	39.34	0	-	27	1,062	13	511	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	DiPasquale, Susan	113.80	20	2,276	1	57	20	2,219	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Durham, Rick	39.36	200	7,872	72	2,824	-	-	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Flynn, Patrick	39.64	0	-	41	1,605	-	-	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Flynn, Patrick	81.00	0	-	21	1,661	67	5,447	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Gongre, Bryan	39.36	50	1,968	35	1,378	-	-	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Gongre, Bryan	37.09	0	-	18	668	5	185	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.	Hanks, Peggy	39.36	20	787	46	1,811	35	1,378	Assist w/MFRs, data requests, audit facilitation
26	Water Service Corp.	Hoy, John	114.00	40	4,560	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
27	Water Service Corp.	Hoy, John	127.00	0	-	2	254	-	-	Assist w/MFRs, data requests, audit facilitation
28	Water Service Corp.	Hoy, John	128.00	0	-	3	384	35	4,480	Assist w/MFRs, data requests, audit facilitation
29	Water Service Corp.	Krugler, Adrienne	43.00	10	410	-	-	10	410	Billing Analyst, implementation of Rates
30	Water Service Corp.	Lubertozi, Steve	89.00	0	-	15	1,291	-	-	Assist w/MFRs, data requests, audit facilitation
31	Water Service Corp.	Lubertozi, Steve	90.00	0	-	2	135	29	2,565	Assist w/MFRs, data requests, audit facilitation
32	Water Service Corp.	McLean, Pam	39.00	0	-	4	156	-	-	Assist w/MFRs, data requests, audit facilitation
33	Water Service Corp.	Nedved, Spencer	28.00	125	3,500	295	8,260	-	-	Assist w/MFRs, data requests, audit facilitation
34	Water Service Corp.	Nedved, Spencer	29.00	0	-	269	7,801	75	2,175	Assist w/MFRs, data requests, audit facilitation
35	Water Service Corp.	Povich, Erin	41.00	350	14,350	1	21	-	-	Assist w/MFRs, data requests, audit facilitation
36	Water Service Corp.	Povich, Erin	42.00	0	-	436	18,302	-	-	Assist w/MFRs, data requests, audit facilitation
37	Water Service Corp.	Povich, Erin	44.00	0	-	55	2,398	150	6,600	Assist w/MFRs, data requests, audit facilitation
38	Water Service Corp.	Raponi, Ann	38.67	0	-	1	39	-	-	Assist w/MFRs, data requests, audit facilitation
39	Water Service Corp.	Sasik, Karen	39.36	0	-	1	39	10	394	Assist w/MFRs, data requests, audit facilitation
40	Water Service Corp.	Schioppa, Miroca	23.00	20	460	-	-	20	460	Customer notices, mailings, etc.
41	Water Service Corp.	Valrie, Lawanda	24.00	100	2,400	47	1,116	-	-	Assist w/MFRs, data requests, audit facilitation
42	Water Service Corp.	Valrie, Lawanda	25.00	0	-	24	600	30	738	Assist w/MFRs, data requests, audit facilitation
43	Water Service Corp.	Valrie, Lawanda	50.00	250	12,500	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
44	Water Service Corp.	Weeks, Kirsten	53.00	0	-	247	13,091	-	-	Assist w/MFRs, data requests, audit facilitation
45	Water Service Corp.	Weeks, Kirsten	54.00	0	-	96	5,184	-	-	Assist w/MFRs, data requests, audit facilitation
46	Water Service Corp.	Weeks, Kirsten	56.00	0	-	66	3,696	40	2,240	Assist w/MFRs, data requests, audit facilitation
47	Water Service Corp.	Williams, John III	60.00	30	1,800	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
48	Water Service Corp.	Williams, John III	61.00	0	-	21	1,281	9	549	Assist w/MFRs, data requests, audit facilitation
49	Water Service Corp.	Winans, Nicole Denise	43.33	200	8,666	-	-	-	-	Assist w/MFRs, data requests, audit facilitation
50	Water Service Corp.	Winans, Nicole Denise	40.00	0	-	235	9,400	75	3,000	Assist w/MFRs, data requests, audit facilitation
51	Water Service Corp.		n/a	n/a	3,000	n/a	7,720	n/a	-	Customer notices, postage
52	Water Service Corp.		n/a	n/a	375	n/a	-	n/a	-	Customer notices, stock
53	Water Service Corp.		n/a	n/a	1,200	n/a	273	n/a	927	Travel, Airfare
54	Water Service Corp.		n/a	n/a	1,600	n/a	-	n/a	1,600	Travel, Hotel/Accommodation
55	Water Service Corp.		n/a	n/a	400	n/a	80	n/a	320	Travel, Rental Car
56	Water Service Corp.		n/a	n/a	-	n/a	-	n/a	-	Printing Services, copies
57	Water Service Corp.		n/a	n/a	-	n/a	2,707	n/a	500	Temp Services
58	Water Service Corp.		n/a	n/a	-	n/a	22,514	n/a	-	Rate Case Mapping
59	CPH Engineers, Inc.		n/a	n/a	12,000	n/a	75	n/a	11,925	Fed Ex & other misc.
60	Water Service Corp.		n/a	n/a						
61										
62	Estimate Through				\$ 448,701		\$ 287,216.77		\$ 80,903.53	
63										
64	Incorrectly Booked M, S & A Invoice								275	
65										
66	Booked costs to LUSI rate case. See "Item 3(b) - Project 2010283 GL 2011.06.09.xls", Line 707, column H						\$ 287,493.77			
67	RSB invoice 4509L received not yet paid in the amount of						\$ 11,707.99			
68							299,200		80,504	
69	(x) PAA									
70	( ) Commission Hearing									
71										
72	Amortization Period 4 Years									
73	Explanation if different from Section 367.0816, Florida									
74										
75	Amortization of Rate Case Expense:									
76			(A)	(B)	(C)					
77			Water	Wastewater	Total					
78			224,972	74,228	299,200					
79	Current rate case expense		285,804	94,300	380,103					
80	Total projected current rate case expense		\$ 21,451	\$ 23,575	\$ 95,026					
81	Annual Amortization									
82										
83	Method of allocation between systems:									
84										
85	Customers (based on ERC Counts 6/30/10)		9,188.80	3,031.80	12,220.60					
86										
87	Percentage of average customers		75.19%	24.81%	100.00%					
88										
89	Average amount to include in Working Capital:									
90	Beginning Rate Case Expense				\$ -					
91	End - Rate Case Expense				\$ 448,701					
92	Average Rate Case to be included in Working Capital				\$ 224,351					

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Lake Utility Services, Inc.  
Docket No. 100426-WS  
Response to Staff's Seventh Data Request - Milian, Swain & Associates, Inc.

**Actual hours not billed:**

In addition to the invoices already provided, additional actual time has already been spent as of June 9, 2011 and will be billed as part of the July 2011 Invoice:

<u>Hours</u>	<u>Description</u>	
8.5	Review OPC Interrogatories, researching and preparing response, discussion with client and legal and follow-up.	
3.75	Providing support to client for response to Staff's Seventh Data Request	
	Principal: Deborah Swain – 1.25 hour @ \$200.00	= \$ 250.00
	Senior Staff Accountant: Maria Bravo – 11 hours @ \$150.00	= <u>\$1,650.00</u>
	Total	= \$1,900.00

**Estimate of additional hours and cost to complete:**

<u>Hours</u>	<u>Description</u>	
5.0	Provide support and necessary documentation to client in preparation for Agenda.	
40.0	Provide support with responses to PSC staff and OPC; review staff recommendations, review PAA Order; discussion with client and legal regarding recommendations and PAA Order. Testing final approved revenue requirements and resulting staff proposed rates, including suppression calculations.	
<hr/>		
45.0	Total Hours to Complete	
	Principal: Deborah Swain - 5 hours @ \$200.00	= \$ 1,000.00
	Senior Staff Accountant: Maria Bravo - 38 hours @ \$150.00	= \$ 5,700.00
	Senior Staff Accountant: Cynthia Yapp – 2 hours @ \$150.00	= <u>\$ 300.00</u>
	Total	= \$ 7,000.00