



September 4, 2015

**E-FILING**

Carlotta S. Stauffer, Director  
Division of Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 140060-WS; Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation  
Our File No.: 30057.214

Dear Ms. Stauffer:

Pursuant to Commission Rule 25-30.436(6), enclosed is the revised Schedule B-10 showing the final rate case expense.

Please feel free to contact me if you or Staff have any questions or concerns.

Very truly yours,

A handwritten signature in blue ink that reads "Martin S. Friedman".

MARTIN S. FRIEDMAN  
For the Firm

MSF/

cc: John Hoy (via email)  
Patrick C. Flynn (via e-mail)  
Darrien Pitts (via email)  
Keino Young, Esquire (via e-mail)  
John Truitt, Esquire (via email)

Company: Sanlando Utilities Corp.  
 Docket No.: 140060-WS  
 Test Year Ended: 12/31/2013

Schedule: B-10  
 Page 1 of 1  
 Preparer: Christie Kincaid

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)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200	65.75	13,150	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150	367.00	55,050	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
3	Milian, Swain & Associates	Mario Bravo	150	18.00	2,700	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
3	Friedman, Friedman & Long, P.A.	Martin Friedman	350	94.30	33,005	Legal Fees
4	Friedman, Friedman & Long, P.A.	n/a	-	-	4,500	Various Expenses (travel, photocopies, phone calls) associated with legal fees
5	M&R Consultants	Frank Seidman	150	21.25	3,188	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
6	CPH Inc.		n/a	n/a	2,126	Maps
7	Public Service Commission		n/a	n/a	9,000	Filing Fee
8	Water Service Corp.	WSC In-house Staff	n/a	1068	51,284	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.		n/a	n/a	26,450	Customer notices, postage
10	Water Service Corp.		n/a	n/a	519	Travel, Hotel/Accommodation, Rental Care, Airfare
11	Water Service Corp.		n/a	n/a	-	Fed Ex & other misc.
12						
13					\$ 200,971	
14						
15						
16	[x] PAA					
17	[ ] Commission Hearing					
18						
19	Amortization Period 4 Years					
20	Explanation if different from Section 367.0816, Florida					
21						
22	Amortization of Rate Case Expense:					
23						
24			(A)	(B)	(C)	
25			Water	Wastewater	Total	
26	Prior unamortized rate case expenses		\$ -	\$ -	\$ -	
27	Current rate case expense		112,333	88,638	200,971	
28	Total projected rate case expense		112,333	88,638	200,971	
29	Annual Amortization		\$ 28,083	\$ 22,160	\$ 50,243	
30						
31	Method of allocation between systems:					
32						
33	Customers (based on ERC Counts 12/31/10)		11,827.10	9,332.40	21,159.50	
34						
35	Percentage of average customers		56%	44%	100%	
36						
37	Resulting %		55.89%	44.11%	100%	