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March 13, 2009

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.: 070695-WS; Miles Grant Water and Sewer Company  
2007 General Rate Increase Application  
Our File No. 30057.149

Dear Ms. Cole:

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

Should you 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  
Enclosure

cc: Ms. Kirsten Weeks (w/enclosure) (via e-mail)

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Miles Grant Water & Sewer Co.  
 Docket No: 070695-WS  
 Test Year Ended: 06/30/07

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

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 service

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line #	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Estimated Hours	Total Estimate of Charges by Firm	Actual Hours Worked as of	Actual Charges Incurred 3.2.09	Estimate of Hours to Complete Case	Estimate of Charges to Complete Case	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	180.00	4.5	810	23.0	4,140	0.0	-	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	140.00	333.0	46,620	349.5	48,923	0.0	-	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	140.00	11.8	1,645	6.0	840	0.0	-	Assist w/MFRs, data requests, audit facilitation
4	Milian, Swain & Associates	Sandra Castillo	50.00	2.0	100	2.0	100	0.0	-	Assist w/MFRs, data requests, audit facilitation
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	290.00	156.0	45,240	30.9	13,192	0.0	-	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	Martin Friedman	295.00	0.0	-	0.0	-	0.0	-	Legal Fees
7	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	225.00	0.0	-	4.3	968	0.0	-	Legal Fees
8	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	275.00	0.0	-	59.8	16,445	2.0	550	Legal Fees
9	M&R Consultants	Frank Saidman	135.00	50.0	6,900	91.6	12,366	0.0	-	U&A Analysis, Assist w/ MFRs, data requests, audit facilitation
10	CPH Engineers	Various Personnel	n/a	n/a	-	0.0	6,067	0.0	-	Filing Fee
11	Public Service Commission	n/a	n/a	n/a	4,000	0.0	-	0.0	-	Filing Fee
12	Water Service Corp.	John Williams	33.92	0.0	-	2.0	68	0.0	-	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	John Williams	81.50	0.0	-	7.0	571	1.0	82	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	John Hoy	96.00	50.0	4,800	17.0	1,632	0.0	-	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	John Hoy	106.00	0.0	-	4.0	424	0.0	-	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	John Hoy	111.00	0.0	-	0.0	-	1.0	111	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Kirsten Weeks	46.00	300.0	13,800	192.0	8,832	0.0	-	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	Kirsten Weeks	49.00	0.0	-	4.0	196	10.0	490	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Coates, Bill	33.92	0.0	-	13.5	458	0.0	-	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Eskew, James	33.92	0.0	-	8.0	271	0.0	-	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Scotty L Haws	33.92	0.0	-	0.5	17	0.0	-	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Patrick Flynn	33.92	100.0	3,392	54.5	1,849	0.0	-	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Patrick Flynn	37.93	0.0	-	2.0	76	3.0	114	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Michael Willson	33.92	0.0	-	10.0	339	0.0	-	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.	Michelle Rochow	34.00	450.0	15,300	296.5	10,081	0.0	-	Assist w/MFRs, data requests, audit facilitation
26	Water Service Corp.	Michelle Rochow	33.00	0.0	-	4.0	132	0.0	-	Assist w/MFRs, data requests, audit facilitation
27	Water Service Corp.	Erin Povich	31.00	450.0	13,950	336.8	10,439	0.0	-	Assist w/MFRs, data requests, audit facilitation
28	Water Service Corp.	Erin Povich	36.00	0.0	-	1.5	54	15.0	540	Assist w/MFRs, data requests, audit facilitation
29	Water Service Corp.	Dipasquale, Susan M	33.92	100.0	3,392	11.0	373	0.0	-	Assist w/MFRs, data requests, audit facilitation
30	Water Service Corp.	Durham, Rick	96.49	50.0	4,825	20.8	2,002	0.0	-	Assist w/MFRs, data requests, audit facilitation
31	Water Service Corp.	Durham, Rick	106.24	0.0	-	0.0	-	1.0	106	Assist w/MFRs, data requests, audit facilitation
32	Water Service Corp.	Marzouk, Michelle	14.00	100.0	1,400	46.8	655	0.0	-	Assist w/MFRs, data requests, audit facilitation
33	Water Service Corp.	Valerie, LaWanda	43.01	50.0	2,151	71.5	3,075	4.0	172	Assist w/MFRs, data requests, audit facilitation
34	Water Service Corp.	Cieclerski, Daniel	29.00	0.0	-	0.0	-	20.0	580	Assist w/MFRs, data requests, audit facilitation
35	Water Service Corp.	n/a	n/a	na	1,779	na	-	na	-	Customer notices, postage
36	Water Service Corp.	n/a	n/a	na	228	na	-	na	-	Customer notices, stock
37	Water Service Corp.	n/a	n/a	na	-	na	3,215	-	-	Temp Services
38	Water Service Corp.	n/a	n/a	na	1,200	na	-	na	-	Travel, Airfare
39	Water Service Corp.	n/a	n/a	na	1,600	na	2,394	na	-	Travel, Hotel/Accommodation
40	Water Service Corp.	n/a	n/a	na	400	na	-	na	-	Travel, Rental Car
41	Water Service Corp.	n/a	n/a	na	12,000	na	1,395	na	-	Fed Ex, copies & other misc.
42	Estimate Through				\$ 185,531		\$ 151,588		\$ 2,745	
43	[x] PAA									
44	[] Commission Hearing									
45	Amortization Period 4 Years									
46	Explanation if different from Section 367.0816, Florida									
47	Amortization of Rate Case Expense:									
48	Pror unamortized rate case expenses	(A)	(B)	(C)						
49	Total rate case expense	0	0	\$	0	0	0	0	0	0
50	Total projected rate case expense	79,531	74,801		154,333					
51	Annual Amortization	79,531	74,801		154,333					
		\$ 19,883	\$ 18,700		\$ 38,583					
52	Method of allocation between systems:									
53	Customers (based on ERC Counts 06/30/07)	1118.1	1051.6		2169.7					
54	Percentage of average customers	52%	48%		100%					