



August 21, 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. 140135-WS; Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc.
Our File No.: 30057.216

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)
Kyesha Mapp, Esquire (via e-mail)
Erik Sayler, Esquire (via email)

Company: Labrador Utilities, Inc.
 Docket No.: 140135-WS
 Test Year Ended: 12/31/2013

Schedule: B-10
 Page 1 of 1
 Preparer: Ckincaid

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	200.00	49	9,850	Assist w/MFRs, Data Requests and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150.00	196	29,363	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
3	Milian, Swain & Associates	Maria Bravo	150.00	159	23,888	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
4	Friedman, Friedman & Long, P.A.	Martin Friedman	350.00	74	25,856	Legal Fees
5	Friedman, Friedman & Long, P.A.	n/a	-	-	3,113	Various Expenses (travel, photocopies, phone calls) associated with legal fees
6	M&R Consultants	Frank Seidman	150.00	17	2,588	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	WSC In-house Staff	n/a	505	23,966	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.		n/a	n/a	1,879	Customer notices, postage
10	Water Service Corp.		n/a	n/a	38	Travel, Hotel/Accommodation, Rental Care, Airfare
12	Water Service Corp.		n/a	n/a	-	Fed Ex & other misc.
13						
14					\$ 124,540	
15						
16						
17	[x] PAA					
18	[] Commission Hearing					
19						
20	Amortization Period 4 Years					
21	Explanation if different from Section 367.0816, Florida					
22						
23	Amortization of Rate Case Expense:					
24						
25			(A)	(B)	(C)	
26			Water	Wastewater	Total	
27	Prior unamortized rate case expenses (See Note 1)					
28			\$ -	\$ -	\$ -	
28	Current rate case expense					
29			62,768	61,772	124,540	
29	Total projected rate case expense					
30			\$ 15,692	\$ 15,443	\$ 31,135	
30	Annual Amortization					
31						
32	Method of allocation between systems:					
33						
34	Customers (based on ERC Counts 12/31/31)					
35			764.10	751.10	1,515.20	
36	Percentage of average customers					
			50.43%	49.57%	100.00%	