

Marguerite McLean

090462 - WS

From: Dana Rudolf [DRudolf@RSBattorneys.com]
Sent: Friday, July 30, 2010 12:08 PM
To: Filings@psc.state.fl.us
Cc: Christian W. Marcelli; smlubertozzi@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; JDWilliams@uiwater.com; frankdenjup@att.net; dswain@milianswain.com; Bart Fletcher; Rick Wright; Keino Young; reilly.steve@leg.state.fl.us
Subject: Docket No. 090462-WS; Application for an Increase in Water and Wastewater Rates in Marion, Orange, Pasco, Pinellas and Seminole County by Utilities, Inc. of Florida
Attachments: PSC Clerk 016 (Request to revise Staff Recommendation).ltr.pdf

- a) Christian W. Marcelli, Esquire
 Rose, Sundstrom & Bentley, LLP
 2180 West State Road 434, Suite 2118
 Longwood, FL 32779
 (407) 830-6331
 cmarcelli@rsbattorneys.com
- b) Docket No. 090462-WS
 Application for an Increase in Water and Wastewater Rates in Marion, Orange, Pasco, Pinellas and Seminole County by Utilities, Inc. of Florida
- c) Utilities, Inc. of Florida
- d) 21 pages
- e) Request to Staff to Revise Staff Recommendation

7/30/2010

DOCUMENT NUMBER DATE
 06221 JUL 30 2010
 FPSC-COMMISSION CLERK

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

www.rsattorneys.com

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
MARTIN S. FRIEDMAN, P.A.
JOHN J. FUMERO, P.A.
BRIDGET M. GREMSLEY
JOHN R. JENKINS, P.A.
KYLE L. KEMPER

Please Respond to the Longwood Office

July 30, 2010

E-FILING

CHRISTIAN W. MARCELLI
STEVEN T. MINDLIN, P.A.
THOMAS F. MULLIN
CHASITY H. O'STEEN
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOEL L. WHARTON

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

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

Re: Docket No. 090462-WS; Application for Increase in Water and Wastewater Rates in Marion, Orange, Pasco, Pinellas, and Seminole County by Utilities, Inc. of Florida
Our File No.: 30057.179

Dear Ms. Cole:

The purpose of this letter is to request that Staff revise the Staff Recommendation in the above referenced docket. Utilities, Inc. of Florida (the "Utility") believes that Issue 14 (Rate Case Expense) is understated for the reasons stated herein.

LEGAL FEES

The Utility requests that rate case expense for legal fees be revised to \$58,687.50 to reflect actual billing combined with Staff's estimate to complete this matter. As you recall, Staff's legal fee calculation (\$46,704, p. 41 of the Recommendation) started with the \$28,822.50 in actual billings as of May 2010. The invoices supporting this amount were supplied with the Utility's response to Staff's First Data Request. In order to fill the gap between May 2010 and the end of the case, Staff used the Utility's estimate of time to complete through PAA from the Sanlando rate case. However, the UIF rate case is much more complicated than the Sanlando rate case for a number of reasons (e.g., the Utility is made up of several systems spanning several counties). As a result, the actual expenses incurred have already exceeded the estimates prepared for the Sanlando rate case. As such, the Utility requests that Staff revise the legal fees portion of Issue 14 per the following actual and estimated charges:

2010 JUL 30 06 21
FPSC-COMMISSION CLERK

Actual charges paid as of 05/31/2010:	\$28,822.50
Actual charges paid 06/01/2010 to present:	\$21,214.00*
<u>Actual (unbilled) time from July 2010:</u>	<u>\$ 2,051.00</u>
Total actual legal fees:	\$ 52,087.50
<u>Estimate to complete through PAA</u>	<u>\$ 6,600.00**</u>
Total requested revised legal fees	\$ 58,687.50

* Please see the attached invoices from Rose, Sundstrom & Bentley, LLP. Please note that the invoices attached hereto also include \$1,928.15 in costs that should be included with rate case expense.

**Please see the attached estimate to complete for Rose, Sundstrom & Bentley, LLP.

In preparing this request, I have estimated the time to complete this matter using Staff's Table 14-1 from the Recommendation and removing the items that have already been completed. I would point out that the estimates are conservative given that UIF's issues are more complex both at the Agenda Conference and post-PAA Order stages

CONSULTING FEES

The Utility requests that rate case expense for consulting be revised to \$211,325.00 to reflect actual billing combined with Staff's estimate to complete this matter. Staff's recommended consulting expense was \$174,650 and included adjustments that were based on the premise that the Utility's last rate case was more complex, *i.e.*, involved many more issues, data requests and audit findings. However, the current docket only appeared to be less complex because the consultants at Milian Swain, in conjunction with the Utility, spent significant time preparing the MFRs in such a way that negated the need for numerous data requests. If you recall, at the outset of this case the Utility requested an extension of time to file its MFRs. This was done in order to prepare a filing that anticipated a number of the issues that have historically arisen in other cases. The Utility believes that Staff's recommendation penalizes the Utility for preparing a cleaner, more efficient filing that made for a more efficient Audit Report and saved Staff numerous hours in requesting and reviewing data. As such, the Utility requests that Staff revise the consulting fees portion of Issue 14 per the following actual and estimated charges:

Actual charges paid as of 06/25/2010:	\$ 200,075.00*
Actual (unbilled) time from July 2010:	\$ 4,550.00
<u>Estimate to complete through PAA:</u>	<u>\$ 6,700.00**</u>
Total requested revised consulting fees	\$ 211,325.00

*Please see the attached invoices from Milian Swain & Associates

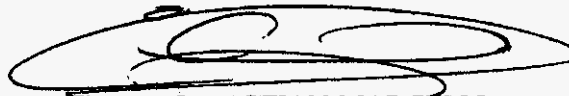
**Please see the attached estimate to complete for Milian Swain & Associates.

IN-HOUSE EXPENSES

Staff Recommended \$35,008 for in-house or WSC rate case expense. As shown on the attached Revised Schedule B-10, the Utility's actual expenses are much higher (\$99,128 as of 7/15/2010). Given that the actual expenses are significantly higher, the Utility objects to Staff's method of limiting the rate case expense in the current matter to the amount allowed in previous rate cases. First, this case is no less complex than prior rate cases. The Utility spent time and effort in preparing a filing that not only met the minimum filing requirements, but also led to fewer data requests and a more efficient audit. The Utility should not be penalized for this effort. Second, the Utility believes that Staff's adjustment to in-house expense based on the Utility's level of support documentation is too extreme given the actual expenses incurred and the additional time and effort spent prior to filing this matter. As such, the Utility requests that its rate case expense for in-house employees be revised from \$35,008 to \$109,208.63 in accordance with the attached Schedule B-10.

Given that the actual expenditures already exceed the estimates based on data from April are inaccurate, the Utility requests that Issue 14 be updated to account for current data. Please feel free to contact me if you have any questions or concerns.

Very truly yours,



CHRISTIAN MARCELLI
For The Firm

Enclosures

cc: Steven M. Lubertozzi, Executive Director of Reg. Acct and Affairs (w/encs.)
(via e-mail)
Ms. Kirsten E. Weeks (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)
Mr. Frank Seidman (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Mr. Bart Fletcher, Division of Economic Regulation (w/enclosures) (via e-mail)
Mr. Richard Wright, Division of Economic Regulation (w/enclosures) (via e-mail)
Keino Young, Esq., Office of General Counsel (w/enclosures) (via e-mail)
Stephen C. Reilly, Associate Public Counsel (w/enclosures) (via e-mail)

Utilities, Inc. of Florida
Docket No. 090462-WS

Rose, Sundstrom & Bentley, LLP

Actual time spent as of July 29, 2010 (to be billed in August 2010 Invoice):

<u>Hours</u>	<u>Description</u>
6.7	Review Staff recommendation; discuss Staff Recommendation with client and consultant regarding recommendation; Prepare response to issues raised in Staff Recommendation; Review MFRs, Response to Data Request and Audit Report in light of Staff Recommendation; Review quality of service issues; Discuss quality of service issues with client.

Martin Friedman – .3 hrs. @ \$330.00	= \$ 99.00
Christian Marcelli – 6.4 hrs. @ \$305.00	= <u>\$1,952.00</u>
	Total = \$2,051.00

Estimate of time to complete:

<u>Hours</u>	<u>Description</u>
2.0	Review Staff recommendation; Conference with client and consultant regarding recommendation and Agenda Conference issues
12.0	Prepare for and attend Agenda conference; discuss Agenda with client and Staff
2.0	Review PAA Order; Conference with client and consultant regarding PAA Order
4.0	Prepare revised tariff sheets; Obtain Staff approval of tariffs; Draft and revise customer notice; Obtain Staff approval of notice; Coordinate mailing of notices and implementation of tariffs; Facilitate compliance with Order

20.0 @ \$330/hour = \$6,600

Estimate of costs to complete:

\$500.00	Attend Agenda Conference, travel/lodging/meals
\$200.00	Estimated photocopier costs
\$ 60.00	Estimated long distance telephone costs
<u>\$ 60.00</u>	Estimated courier costs
\$820.00	

3001118

SL ✓
KW ✓

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

F.E.I.# 59-2783538

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD.
NORTHBROOK, IL 60062

RECEIVED

MAY 13 2010

MAY 9, 2010
INVOICE # 42357 Doc
FILE # 30057-00179
PAGE 1

83756
266399

2010156, 2906, 00901

MATTER: UTILITIES, INC OF FLORIDA/2009 RATE CASE

12,668.24

4/01/10 CWM	TELEPHONE CONFERENCE WITH RICK WRIGHT OF PSC STAFF REGARDING RATE CASE SYNOPSIS, INITIAL CUSTOMER NOTICE, INTERIM RATE AGENDA AND TARIFF SHEETS; REVIEW AND REVISE RATE CASE SYNOPSIS AND INITIAL CUSTOMER NOTICE IN ACCORDANCE WITH STAFF'S COMMENTS; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME.	2.30	701.50
4/02/10 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSES TO STAFF AND OPC'S INFORMAL REQUEST FOR INFORMATION REGARDING WSC ISSUES; REVIEW AND REVISE PROPOSED RESPONSES TO STAFF AND OPC'S REQUESTS; TELEPHONE CONFERENCES WITH CLIENT REGARDING SAME; TELEPHONE CONFERENCE WITH BART FLETCHER REGARDING RESPONSE TO STAFF AND OPC'S REQUESTS; DRAFT CORRESPONDENCE TO COMMISSION CLERK REGARDING RESPONSES TO STAFF AND OPC'S INFORMAL REQUESTS FOR INFORMATION; PREPARE RESPONSE AND SUPPORTING DOCUMENTS FOR FILING WITH PSC CLERK; DRAFT CORRESPONDENCE TO STAFF AND OPC FORWARDING SUPPORTING FILES IN ADVANCE OF FILING WITH PSC CLERK.	1.10	335.50
4/05/10 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER REGARDING STAFF'S REQUEST FOR AN EXTENSION OF TIME TO PREPARE STAFF'S RECOMMENDATION; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT AND CONSULTANT FRANK SEIDMAN REGARDING SAME; REVIEW SUPPORTING DOCUMENTATION FROM CLIENT; REVIEW AND REVISE UTILITY'S RESPONSE TO STAFF AND OPC'S INFORMAL REQUEST FOR INFORMATION; REVIEW CORRESPONDENCE FROM DENISE VANDIVER OF OPC REGARDING SAME; FINALIZE RESPONSE TO STAFF AND OPC'S INFORMAL REQUEST FOR INFORMATION INCLUDING RATE CASE EXPENSE UPDATE; FILE RESPONSE WITH PSC	.70	213.50

Approved by Legal

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 58-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 42357

PAGE 2

4/06/10 CWM	CLERK. REVIEW AND REVISE RATE CASE SYNOPSIS; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM RICK WRIGHT OF PSC STAFF REGARDING SYNOPSIS AND DATES FOR CUSTOMER HEARINGS; DRAFT CORRESPONDENCE TO KEINO YOUNG OF PSC STAFF'S GENERAL COUNSEL OFFICE REGARDING SAME; DRAFT LETTERS TO MUNICIPAL CEO'S AND LIBRARIANS REGARDING RATE CASE SYNOPSIS; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING CUSTOMER HEARING DATES.	1.80	549.00
4/07/10 CWM	TELEPHONE CONFERENCE WITH KEINO YOUNG OF PSC STAFF REGARDING REVIEW AND APPROVAL OF RATE CASE SYNOPSIS; DRAFT CORRESPONDENCE TO ORANGE COUNTY LIBRARY REGARDING APPLICATION, MFRS AND SYNOPSIS; DRAFT CORRESPONDENCE TO PASCO COUNTY LIBRARY REGARDING SAME; DRAFT CORRESPONDENCE TO PINELLAS COUNTY LIBRARY REGARDING SAME; DRAFT CORRESPONDENCE TO MARION COUNTY LIBRARY REGARDING SAME; DRAFT CORRESPONDENCE TO CEO OF MARION, PINELLAS, PASCO, ORANGE AND SEMINOLE COUNTIES REGARDING RATE CASE SYNOPSIS.	1.80	549.00
4/08/10 CWM	REVIEW STAFF'S REVISED INTERIM RATE RECOMMENDATION; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING SAME; REVIEW CORRESPONDENCE FROM MARIA BRAVO REGARDING REVISED RECOMMENDATION.	.70	213.50
4/09/10 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING CORPORATE UNDERTAKING AND CORPORATE GUARANTY REQUIRED TO SECURE INTERIM RATES; PREPARE INITIAL DRAFT OF UNDERTAKING AND GUARANTY.	.80	244.00
4/13/10 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING MFR SCHEDULE A-3; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME; REVIEW OF MFR SCHEDULE A-3 IN LIGHT OF BART FLETCHER TELEPHONE CONFERENCE; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING FLOW METER PRO FORMA UPDATE; TELEPHONE CONFERENCE WITH PATRICK FLYNN REGARDING	.70	213.50

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 42357

PAGE 3

	SAME; REVIEW CORRESPONDENCE FROM CLIENT REGARDING INVOICES NEEDED IN RESPONSE TO STAFF'S REQUEST FOR SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.		
4/13/10 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING MFR SCHEDULE A-3 INQUIRIES; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME.	.60	183.00
4/19/10 MSF	TRAVEL TO TALLAHASSEE FOR PSC AGENDA	4.00	1,320.00
4/20/10 MSF	PREPARE FOR AND ATTEND PUBLIC SERVICE COMMISSION AGENDA AND REPORT OUTCOME TO CLIENT AND RETURN TO CENTRAL FLORIDA ATTEND PUBLIC SERVICE COMMISSION AGENDA AND REPORT OUTCOME TO CLIENT AND RETURN TO CENTRAL FLORIDA	8.50	2,805.00
4/20/10 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM STAFF REGARDING INTERIM RATE TARIFFS, INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; REVIEW AND REVISE INTERIM RATE TARIFFS IN ACCORDANCE WITH REVISED STAFF RECOMMENDATION AND STAFF'S COMMENTS; DRAFT INITIAL CUSTOMER NOTICE; REVIEW AND REVISE INITIAL CUSTOMER NOTICE IN ACCORDANCE WITH STAFF'S COMMENTS; DRAFT NOTICE OF CUSTOMER MEETING FOR EACH COUNTY; DRAFT NOTICE OF INTERIM RATES; REVIEW AND REVISE NOTICE OF INTERIM RATES IN LIGHT OF STAFF'S COMMENTS.	3.20	976.00
4/21/10 CWM	REVIEW CORRESPONDENCE FROM STAFF REGARDING INITIAL CUSTOMER NOTICE, NOTICE OF INTERIM RATES, NOTICE OF CUSTOMER MEETING AND INTERIM RATE TARIFF SHEETS; REVIEW AND REVISE NOTICE DOCUMENTS IN ACCORDANCE WITH STAFF'S COMMENTS; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME; REVIEW AND REVISE CORPORATE UNDERTAKING AND GUARANTY IN LIGHT OF CLIENT'S RESPONSES TO WHETHER OUTSTANDING UNDERTAKINGS EXIST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	2.10	640.50
4/23/10 CWM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED REVISIONS TO COMBINED INITIAL CUSTOMER NOTICE, NOTICE OF INTERIM RATES AND CUSTOMER HEARING NOTICES; TELEPHONE CONFERENCE WITH PATRICK FLYNN AND ERIN POVICH REGARDING SAME; REVIEW AND REVISE COMBINED NOTICE IN LIGHT OF	1.80	549.00

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 42357

PAGE 4

4/26/10 CWM	CLIENT'S COMMENTS: DRAFT CORRESPONDENCE TO STAFF REGARDING REVIEW AND APPROVAL OF REVISED COMBINED NOTICE; REVIEW CORRESPONDENCE FROM CLIENT REGARDING EXECUTED CORPORATE UNDERTAKING AND GUARANTY; REVIEW EXECUTED DOCUMENTS FOR COMPLIANCE WITH INTERIM RATE ORDER. TELEPHONE CONFERENCE WITH TONYA LINN AND JARED DEASON OF PSC STAFF REGARDING REVIEW AND APPROVAL OF REVISED INITIAL CUSTOMER NOTICE; REVIEW CORRESPONDENCE FROM RICK WRIGHT OF PSC STAFF REGARDING REVIEW AND APPROVAL OF SAME; REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT REGARDING COMBINED INITIAL CUSTOMER NOTICE/NOTICE OF INTERIM RATES; DRAFT CORRESPONDENCE TO CLIENT REGARDING INTERIM RATE TARIFF SHEETS.	1.20	366.00
4/27/10 CWM	REVIEW EXECUTED CORPORATE UNDERTAKING AND GUARANTY; DRAFT NOTICE OF FILING REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50	152.50
4/28/10 CWM	TELEPHONE CONFERENCE WITH RICK WRIGHT OF PSC STAFF REGARDING PROPOSED INTERIM RATE TARIFFS AND MAILING OF CUSTOMER NOTICES; REVIEW CORRESPONDENCE FROM STAFF REGARDING COMMENTS AND REVISIONS TO PROPOSED TARIFFS; REVIEW AND REVISE TARIFFS IN ACCORDANCE WITH SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO STAFF REGARDING UPDATED PROPOSED TARIFF SHEETS AND EFFECTIVE DATE FOR INTERIM RATES.	1.60	488.00
4/29/10 CWM	TELEPHONE CONFERENCE WITH RICK WRIGHT OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICES; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW CORRESPONDENCE FROM RICK WRIGHT OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICES AND REVISED TARIFF SHEETS; REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT REGARDING PROPOSED TARIFF SHEETS AND CUSTOMER NOTICES; DRAFT	1.70	518.50

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783538

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES. INC

Invoice #: 42357

PAGE 5

4/30/10 CWM	CORRESPONDENCE TO CLIENT REGARDING EFFECTIVE DATE OF INTERIM RATES. REVIEW AFFIDAVIT OF MAILING REGARDING INITIAL CUSTOMER NOTICE AND NOTICE OF INTERIM RATES; DRAFT NOTICE OF FILING REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF AFFIDAVIT AND NOTICE OF FILING; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.50	152.50
-------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----	--------

TOTAL HOURS 35.60

PROFESSIONAL FEES \$ 11,170.50

MARTIN S FRIEDMAN	12.50	4,125.00
CHRISTIAN W MARCELLI	23.10	7,045.50

OPERATOR CONFERENCE CALL	57.72
FEDERAL EXPRESS	103.69
LONG DISTANCE CALLS	4.40
PHOTOCOPIES	63.50
TRAVEL EXPENSE	515.42
OUTSIDE PHOTOCOPIES	753.01

TOTAL COSTS ADVANCED \$ 1,497.74

TOTAL STATEMENT

\$ 12,668.24

2010156.2908.00901

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 58-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

MAY 9, 2010
INVOICE # 42357
FILE # 30057-00179

MATTER: UTILITIES, INC OF FLORIDA/2009 RATE CASE

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 11,170.50
CURRENT COSTS:	\$ 1,497.74

TOTAL CHARGES FOR THIS INVOICE:	\$ 12,668.24

OUTSTANDING ACCOUNTS RECEIVABLE:	\$ 7,003.15

TOTAL AMOUNT DUE THIS MATTER:	\$ 19,671.39

3061118

SL ✓

Ku ✓

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

P.O. BOX 1587
TALLAHASSEE, FLORIDA 32302-1587

F.E.I.# 59-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

RECEIVED

JUN 14 2010

2010156.290600901

JUNE 9, 2010
INVOICE # 42562
FILE # 30057-00179
PAGE 1

85195
271764
Doc

MATTER: UTILITIES, INC OF FLORIDA/2009 RATE CASE

5/03/10 CWM	REVIEW AFFIDAVIT OF MAILING AND CUSTOMER NOTICES; DRAFT NOTICE OF FILING REGARDING SAME; DRAFT CERTIFICATE OF SERVICE REGARDING SAME (RE OPC INVOLVEMENT); DRAFT CORRESPONDENCE TO COMMISSION CLERK REGARDING SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.60	183.00
5/05/10 CWM	TELEPHONE CONFERENCE WITH CLIENT REGARDING STATUS OF STAFF'S AUDIT REPORT; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME; REVIEW CORRESPONDENCE FROM STAFF REGARDING SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING LIKELY DUE DATE FOR STAFF AUDIT REPORT AND EXTENSION OF TIME TO RESPOND TO SAME.	.30	91.50
5/06/10 CWM	REVIEW STAFF-APPROVED TARIFF SHEETS AGAINST COMMISSION-APPROVED INTERIM RATES; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.50	152.50
5/06/10 CWM	DRAFT CORRESPONDENCE TO RICK WRIGHT OF PSC STAFF REGARDING CUSTOMER NOTICES AND PUBLICATION OF CUSTOMER MEETING NOTICE IN FLORIDA ADMINISTRATIVE WEEKLY; REVIEW CORRESPONDENCE FROM STAFF REGARDING SAME; REVIEW AND REVISE NOTICES OF CUSTOMER MEETING FOR PINELLAS/PASCO, SEMINOLE/ORANGE AND MARION COUNTIES IN ACCORDANCE WITH STAFF'S COMMENTS; DRAFT AFFIDAVITS OF MAILING FOR EACH NOTICE; DRAFT CORRESPONDENCE TO CLIENT REGARDING MAILING OF NOTICES AND AFFIDAVITS OF MAILING.	.80	244.00
5/06/10 CWM	TELEPHONE CONFERENCE WITH RICK WRIGHT OF PSC STAFF REGARDING CUSTOMER NOTICES AND REVISIONS REQUESTED THERETO; REVIEW AND REVISE NOTICES OF CUSTOMER MEETING FOR PINELLAS/PASCO, SEMINOLE/ORANGE AND MARION COUNTIES IN ACCORDANCE WITH STAFF'S ADDITIONAL COMMENTS.	.60	183.00
5/06/10 CWM	REVIEW PSC ORDER ACKNOWLEDGING INTERVENTION OF OPC; DRAFT CORRESPONDENCE TO CLIENT REGARDING	.20	61.00

Approved by Legal

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P.O. BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

UTILITIES, INC

Invoice #: 42562

PAGE 2

	SAME.		
5/10/10 CWM	REVIEW ORDER GRANTING INTERIM RATES; REVIEW STAFF-APPROVED TARIFFS AGAINST ORDER; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING SAME.	.40	122.00
5/10/10 CWM	REVIEW ORDER GRANTING INTERIM RATES; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME.	.80	244.00
5/11/10 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING CORPORATE UNDERTAKING, STAFF'S REVISED INTERIM RATE RECOMMENDATION AND ORIGINAL INTERIM RATE RECOMMENDATION.	.30	91.50
5/14/10 CWM	REVIEW STAFF'S FIRST DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING SAME; TELEPHONE CONFERENCE WITH ERIN POVICH REGARDING INFORMATION ASSIGNMENTS; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; REVIEW AFFIDAVITS OF MAILING FOR CUSTOMER MEETINGS IN MARION, PINELLAS/PASCO AND SEMINOLE/ORANGE; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING AFFIDAVITS; DRAFT NOTICE OF FILING REGARDING SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	1.60	488.00
5/20/10 MSF	REVIEW AUDIT REPORT	.20	66.00
5/20/10 CWM	REVIEW CORRESPONDENCE FROM STAFF REGARDING CORRECTED TARIFF SHEET; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; REVIEW CORRESPONDENCE FROM STAFF REGARDING AUDIT REPORT; REVIEW AUDIT REPORT; DRAFT CORRESPONDENCE TO CLIENT REGARDING AUDIT REPORT.	1.30	396.50
5/25/10 MSF	ATTEND CUSTOMER MEETING IN ALTAMONTE SPRINGS; LETTER TO CLIENT REGARDING SAME	1.10	363.00
5/26/10 CWM	PREPARE FOR CUSTOMER HEARING; TRAVEL TO AND FROM WEST PASCO GOVERNMENT CENTER TO ATTEND HEARING; ATTEND HEARING FOR PINELLAS AND PASCO COUNTIES; AND MEET WITH STAFF REGARDING SAME.	7.30	2,226.50
5/28/10 CWM	TELEPHONE CONFERENCE WITH CLIENT AND CONSULTANT REGARDING RESPONSE TO STAFF'S FIRST DATA REQUEST; REVIEW AND REVISE CLIENT'S PROPOSED RESPONSES TO AUDIT REPORT; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING SAME; DRAFT NOTICE OF FILING REGARDING	1.30	396.50

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 42562

PAGE 3

SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S
E-FILING SYSTEM.

TOTAL HOURS 17.30

PROFESSIONAL FEES \$ 5,309.00

MARTIN S FRIEDMAN	1.30	429.00
CHRISTIAN W MARCELLI	16.00	4,880.00

PHOTOCOPIES 69.00

TOTAL COSTS ADVANCED \$ 69.00

TOTAL STATEMENT

\$ 5,378.00

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

P.O. BOX 1587
TALLAHASSEE, FLORIDA 32302-1587

(850) 877-6555

F.E.I.# 59-2783536

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

JUNE 9, 2010
INVOICE # 42562
FILE # 30057-00179

MATTER: UTILITIES, INC OF FLORIDA/2009 RATE CASE

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES: \$ 5,309.00

CURRENT COSTS: \$ 69.00

TOTAL CHARGES FOR THIS INVOICE: \$ 5,378.00 ✓

OUTSTANDING ACCOUNTS RECEIVABLE: \$ 12,668.24

TOTAL AMOUNT DUE THIS MATTER: \$ 18,046.24

300 1118

SL ✓
KW ✓

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-8655
Approved by Legal

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

JUL 25 2010

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

7/14/10

JULY 14, 2010
INVOICE # 42749
FILE # 30057-00179
PAGE 1

Batch 87027
Doc 278155

MATTER: UTILITIES, INC OF FLORIDA/2009 RATE CASE

6/02/10 MSF	REVIEW CORRESPONDENCE FROM MS. WEEKS AND BEGIN DRAFT OF NOTICE OF INTENT TO REQUEST CONFIDENTIAL CLASSIFICATION AND MOTION SEEKING SUCH CLASSIFICATION	.80	264.00
6/04/10 MSF	REVIEW CONFIDENTIAL DOCUMENTS AND FINALIZE NOTICE OF INTENT TO REQUEST CONFIDENTIAL CLASSIFICATION AND MOTION PROTECTIVE ORDER AND CONFIDENTIAL CLASSIFICATION	1.00	330.00
6/09/10 MSF	TRAVEL TO OCALA FOR CUSTOMER MEETING AND RETURN TO CENTRAL FLORIDA OFFICE	5.80	1,914.00
6/11/10 CWM	REVIEW AND REVISE RESPONSE TO STAFF'S FIRST DATA REQUEST; REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; TELEPHONE CONFERENCE WITH KIRSTEN WEEKS AND ERIN POVICH REGARDING SAME; REVIEW SUPPORTING DOCUMENTATION PROVIDED BY CLIENT; PREPARE SUPPORTING DOCUMENTATION ON DATA DISC; DRAFT MOTION FOR CONFIDENTIAL STATUS OF EMPLOYEE SALARY INFORMATION; PREPARE SUPPORT DOCUMENTS FOR SAID MOTION; PREPARE DOCUMENTS AND FILE WITH PSC CLERK.	5.00	1,525.00
6/14/10 CWM	DRAFT CORRESPONDENCE TO CLIENT REGARDING FILING OF RESPONSE TO STAFF'S DATA REQUEST; TELEPHONE CONFERENCE WITH PSC CLERK REGARDING FORMAT OF DATA DISC INCLUDED WITH FILING.	.30	91.50
6/15/10 CWM	REVIEW CORRESPONDENCE FROM DENISE VANDIVER OF OPC REGARDING REQUEST FOR DOCUMENTATION; DRAFT CORRESPONDENCE TO OPC REGARDING REQUEST; REVIEW OPC'S REQUEST FOR CONFIDENTIAL DOCUMENTATION (RE SALARIES); DRAFT CORRESPONDENCE TO OPC REGARDING SAME.	1.10	335.50
6/17/10 CWM	REVIEW ORDER ACKNOWLEDGING INTERVENTION BY THE OFFICE OF PUBLIC COUNSEL; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.20	61.00

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

P.O. BOX 1587
TALLAHASSEE, FLORIDA 32302-1587

F.E.I.# 59-2783538

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 42749

PAGE 2

6/21/10 CWM	TELEPHONE CONFERENCE WITH RICK WRIGHT OF PSC STAFF REGARDING STAFF'S REQUEST FOR DOCUMENTATION IN SUPPORT OF TELEPHONE SYSTEM IMPROVEMENTS; TELEPHONE CONFERENCE WITH KIRSTEN WEEKS REGARDING SAME; REVIEW UTILITY RESPONSE TO STAFF'S REQUEST FOR SUPPORT DOCUMENTATION.	.70	213.50
-------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----	--------

TOTAL HOURS	14.90
-------------	-------

PROFESSIONAL FEES	\$ 4,734.50
-------------------	-------------

MARTIN S FRIEDMAN	7.60	2,508.00
CHRISTIAN W MARCELLI	7.30	2,226.50

LONG DISTANCE CALLS	5.20
FEDERAL EXPRESS	132.92
TRAVEL EXPENSE	136.04
PHOTOCOPIES	87.25

TOTAL COSTS ADVANCED	\$ 361.41
----------------------	-----------

TOTAL STATEMENT

\$ 5,095.91

2010156.2906.00901

Utilities, Inc. of Florida
Docket No. 090462-WS

Milian, Swain & Associates, Inc.

Actual time spent as of July 29, 2010 (to be billed in July 2010 Invoice):

<u>Hours</u>	<u>Description</u>
30.0	Reviewed Staff recommendation; discussion with client and legal regarding recommendation. Testing revenue requirement and staff proposed rates for five different counties.

Principal: Deborah Swain - 1 hour @ \$200.00	= \$ 200.00
Senior Staff Accountant: Maria Bravo - 29 hours @ \$150.00	= <u>\$4,350.00</u>
Total	= \$4,550.00

Estimate of costs to complete:

<u>Hours</u>	<u>Description</u>
5.0	Provide support and necessary documentation to client in preparation for Agenda.
38.0	Review PAA Order; discussion with client and legal regarding PAA Order. Testing final approved revenue requirements for five different counties and resulting staff proposed rates, including suppression calculations.
<hr/>	
43.0	Total Hours to Complete

Principal: Deborah Swain - 5 hours @ \$200.00	= \$ 1,000.00
Senior Staff Accountant: Maria Bravo - 38 hours @ \$150.00	= <u>\$ 5,700.00</u>
Total	= \$ 6,700.00

Millan, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.30114
May 6, 2010
Page 1, Billing #13

John Hoy
Chief Regulatory Officer
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through April 30, 2010 in connection with rate case for UIF 2008

	Hours	Rate	Amount
Principal			
Deborah Swain	1.50	200.00	300.00
Senior Staff Accountant:			
Maria Bravo	25.50	150.00	3,825.00
Total Due for invoice 30114			\$4,125.00

Total Amount Due \$4,125.00

Please make check payable to *Millan Swain & Associates, Inc.*

Millan, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.30149
June 2, 2010
Page 1, Billing #14

John Hoy
Chief Regulatory Officer
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through May 28, 2010 in connection with rate case for UIF 2008

	Hours	Rate	Amount
Principal			
Deborah Swain	.50	200.00	100.00
Senior Staff Accountant:			
Maria Bravo	2.00	150.00	300.00
Total Due for invoice 30149			\$400.00

Total Amount Due \$400.00

Aged Receivables:
Invoice #30114- \$4,125.00

Please make check payable to *Millan Swain & Associates, Inc.*

Millan, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.30182
June 30, 2010
Page 1, Billing #15

John Hoy
Chief Regulatory Officer
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062-6196

For Professional services rendered through June 25, 2010 in connection with rate case for UIF 2008

	Hours	Rate	Amount
Senior Staff Accountant:			
Maria Bravo	.50	150.00	75.00
Total Due for invoice 30182			\$75.00

Total Amount Due \$75.00

Aged Receivables:
Invoice #30114- \$4,125.00
Invoice #30149- \$400.00

Total Amount Due \$4,600.00

Please make check payable to *Millan Swain & Associates, Inc.*

