Marguerite McLean

090462-WS

From:	Dana Rudolf [DRudolf@RSBattorneys.com]
Sent:	Friday, July 30, 2010 12:08 PM
То:	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

LAW OFFICES

Rose, Sundstrom & Bentley, LLP

www.rsbattorneys.com

Please Respond to the Longwood Office

FREDERICK L. ASCHAUER, JR. CHBIS H. BENTLEY, P.A. ROBERT C. BEANNAN F. MARSHALL DETERDING MAKTIN S. PRIEDMAN, P.A. JOHN J. FUMERO, P.A. BRIDGET M. GRIMSLEY JOHN R. JENKINS, P.A. KYLE L. KEMPER

July 30, 2010

<u>E-FILING</u>

CHRISTIAN W. MARCELLI STEVEN T. MINDLIN, P.A. THOMAS F. MULLIN CHASITY H. O'STEEN WILLIAM E. SUNDSTROM, P.A. DIANE D. TREMOR, P.A. JOHN 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:

FPSC-CONTIGUES CLEE

C‡

ല്ല

늵

 \sim

 \sim

S

 \odot

2180 WEST STATE ROAD 434, SUITE 2118, LONGWOOD, FLORIDA 32779 (407) 830-6331 FAX (407) 830-8522 2548 BLAIRSTONE PINES DRIVE, TALLAHASSEE, FLORIDA 32301 (850) 877-6555 FAX (850) 656-4029 950 PENINSULA CORPORATE CIRCLE, SUITE 2020, BOCA RATON, FLORIDA 33487 (561) 982-7114 FAX (561) 982-7116

Actual charges paid as of 05/31/2010:	\$28,822.50
Actual charges paid 06/01/2010 to present:	\$21,214.00*
Actual (unbilled) time from July 2010:	<u>\$ 2,051.00</u>
Total actual legal fees:	\$ 52,087.50
Estimate to complete through PAA	\$ 6,600.00**
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 Staff's recommended consulting expense was \$174,650 and included matter. 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
Estimate to complete through PAA:	<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.

Verv 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):

Hours Description

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>	Description
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 c	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 I

F.E.I.# 59-2783536

Υ a · · ·

. **)**

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES. 1		RECEIVED		$\mathbf{P} + 2\mathbf{v}$	83756	
ATTN: JOHN 2335 SANDERS NORTHBROOK,	S RD	MAY 1 3 2010	MAY 9, 2010 INVOICE #	42357 Doc	266399	
		2010156,2406	FILE # 30057 PAGE 1 DOLO 1			
	MATTER:	UTILITIES, INC OF FLORIDA/2	2009 RATE CASE	17	2,668,24)
4/01/10 CWM	STAFF RE CUSTOMER SHEETS: INITIAL (E CONFERENCE WITH RICK WRIGH GARDING RATE CASE SYNOPSIS, NOTICE, INTERIM RATE AGENDA REVIEW AND REVISE RATE CASE CUSTOMER NOTICE IN ACCORDANC COMMENTS: DRAFT CORRESPONDEN S SAME	INITIAL A AND TARIFF SYNOPSIS AND CE WITH	2.30	701.50	
4/02/10 CWM	REVIEW CO RESPONSES INFORMATI REVISE PE REQUESTS REGARDING FLETCHER REQUESTS CLERK REG INFORMAL RESPONSE PSC CLERK	DRRESPONDENCE FROM CLIENT RE S TO STAFF AND OPC'S INFORMA ION REGARDING WSC ISSUES; RE ROPOSED RESPONSES TO STAFF A TELEPHONE CONFERENCES WITH S SAME; TELEPHONE CONFERENCE REGARDING RESPONSE TO STAFF DRAFT CORRESPONDENCE TO CO GARDING RESPONSES TO STAFF A REQUESTS FOR INFORMATION; P AND SUPPORTING DOCUMENTS FO I; DRAFT CORRESPONDENCE TO S IG SUPPORTING FILES IN ADVANCE	L REQUEST FOR VIEW AND ND OPC'S I CLIENT WITH BART AND OPC'S MMISSION ND OPC'S REPARE R FILING WITH TAFF AND OPC	1.10	335.50	
4/05/10 CWM	TELEPHONE STAFF'S R PREPARE S CONFERENC CORRESPON CLIENT AN SAME: REV	CONFERENCE WITH BART FLETCH EQUEST FOR AN EXTENSION OF TAFF'S RECOMMENDATION; TELEF E WITH CLIENT REGARDING SAME DENCE TO AND REVIEW CORRESPO D CONSULTANT FRANK SEIDMAN F IEW SUPPORTING DOCUMENTATION EVIEW AND REVISE UTILITY'S F	TIME TO PHONE E: DRAFT ONDENCE FROM REGARDING N FROM	. 70	213.50	
	STAFF AND REVIEW COU REGARDING OPC'S INFO	OPC'S INFORMAL REQUEST FOR RRESPONDENCE FROM DENISE VAN SAME: FINALIZE RESPONSE TO DRMAL REQUEST FOR INFORMATIO EXPENSE UPDATE: FILE RESPON	INFORMATION; IDIVER OF OPC STAFF AND IN INCLUDING	Approved	by Logal	

ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

1 ,

.

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

U	T	I	L	ľ	T.	I	ES	Ī	NC	

Invoice #:	42357	PAGE	2	
4/06/10 CWM	CLERK. REVIEW AND REVISE RATE CASE SYNOPS CORRESPONDENCE TO AND REVIEW CORRE RICK WRIGHT OF PSC STAFF REGARDING DATES FOR CUSTOMER HEARINGS; DRAFT TO KEINO YOUNG OF PSC STAFF'S GENE OFFICE REGARDING SAME; DRAFT LETTE CEO'S AND LIBRARIANS REGARDING RAT SYNOPSIS; DRAFT CORRESPONDENCE TO	SPONDENCE FROM SYNOPSIS AND CORRESPONDENCE RAL COUNSEL RS TO MUNICIPAL E CASE	1.80	549.00
4/07/10 CWM	CONSULTANTS REGARDING CUSTOMER HEA TELEPHONE CONFERENCE WITH KEINO YO STAFF REGARDING REVIEW AND APPROVA SYNOPSIS: DRAFT CORRESPONDENCE TO LIBRARY REGARDING APPLICATION, MFR DRAFT CORRESPONDENCE TO PASCO COUN REGARDING SAME: DRAFT CORRESPONDEN COUNTY LIBRARY REGARDING SAME: DRA CORRESPONDENCE TO MARION COUNTY LI SAME; DRAFT CORRESPONDENCE TO CEO PINELLAS, PASCO, ORANGE AND SEMINO	RING DATES. UNG OF PSC L OF RATE CASE ORANGE COUNTY S AND SYNOPSIS; TY LIBRARY CE TO PINELLAS FT BRARY REGARDING DF MARION,	1.80	549.00
4/08/10 CWM	REGARDING RATE CASE SYNOPSIS. REVIEW STAFF'S REVISED INTERIM RAT RECOMMENDATION; DRAFT CORRESPONDEN AND CONSULTANTS REGARDING SAME; RE CORRESPONDENCE FROM MARIA BRAVO REC RECOMMENDATION.	CE TO CLIENT /IEW	.70	213.50
4/09/10 CWM	RAFT CORRESPONDENCE TO AND REVIEW FROM CLIENT REGARDING CORPORATE UNI CORPORATE GUARANTY REQUIRED TO SECU RATES; PREPARE INITIAL DRAFT OF UNI GUARANTY.	DERTAKING AND DRE INTERIM	. 80	244.00
4/13/10 CWM	TELEPHONE CONFERENCE WITH BART FLET STAFF REGARDING MFR SCHEDULE A-3: T CONFERENCE WITH CLIENT REGARDING SA MFR SCHEDULE A-3 IN LIGHT OF BART F TELEPHONE CONFERENCE; DRAFT CORRESP REVIEW CORRESPONDENCE FROM CLIENT R TELEPHONE CONFERENCE WITH BART FLET STAFF REGARDING FLOW METER PRO FORM TELEPHONE CONFERENCE WITH PATRICK F	ELEPHONE ME; REVIEW OF LETCHER ONDENCE TO AND EGARDING SAME; CHER OF PSC A UPDATE;	. 70	213.50

ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

UTILITIES, INC

1

.

•

.

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

Invoice #:	42357	PAGE	3		
	SAME: REVIEW CORRESPONDENCE FROM CLIENT RE INVOICES NEEDED IN RESPONSE TO STAFF'S REQ FOR SAME: DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	GARDING UEST			
4/13/10 CWM	TELEPHONE CONFERENCE WITH BART FLETCHER OF STAFF REGARDING MFR SCHEDULE A-3 INQUIRIES TELEPHONE CONFERENCE WITH CLIENT REGARDING			. 60	183.00
4/19/10 MSF 4/20/10 MSF	TRAVEL TO TALLAHASSEE FOR PSC AGENDA PREPARE FOR AND ATTEND PUBLIC SERVICE COMMI AGENDA AND REPORT OUTCOME TO CLIENT AND RET CENTRAL FLORIDA ATTEND PUBLIC SERVICE COMMI AGENDA AND REPORT OUTCOME TO CLIENT AND RET CENTRAL FLORIDA	ISSION TURN TO ISSION		.00 50	1,320.00 2,805.00
4/20/10 CWM	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPO FROM STAFF REGARDING INTERIM RATE TARIFFS, INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTO MEETING: REVIEW AND REVISE INTERIM RATE TAR IN ACCORDANCE WITH REVISED STAFF RECOMMENDA AND STAFF'S COMMENTS: DRAFT INITIAL CUSTOME NOTICE; REVIEW AND REVISE INITIAL CUSTOMER IN ACCORDANCE WITH STAFF'S COMMENTS; DRAFT OF CUSTOMER MEETING FOR EACH COUNTY; DRAFT OF INTERIM RATES; REVIEW AND REVISE NOTICE	OMER RIFFS TION R NOTICE NOTICE NOTICE	3.	20	976.00
4/21/10 CWM	INTERIM RATES IN LIGHT OF STAFF'S COMMENTS. REVIEW CORRESPONDENCE FROM STAFF REGARDING INITIAL CUSTOMER NOTICE, NOTICE OF INTERIM NOTICE OF CUSTOMER MEETING AND INTERIM RATE TARIFF SHEETS; REVIEW AND REVISE NOTICE DOC IN ACCORDANCE WITH STAFF'S COMMENTS; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME; REV AND REVISE CORPORATE UNDERTAKING AND GUARAN LIGHT OF CLIENT'S RESPONSES TO WHETHER OUTSTANDING UNDERTAKINGS EXIST; DRAFT	UMENTS IEW	2.	10	640.50
/23/10 CWM	CORRESPONDENCE TO CLIENT REGARDING SAME. REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED REVISIONS TO COMBINED INITIAL CUSTO NOTICE, NOTICE OF INTERIM RATES AND CUSTOMEF HEARING NOTICES; TELEPHONE CONFERENCE WITH PATRICK FLYNN AND ERIN POVICH REGARDING SAME REVIEW AND REVISE COMBINED NOTICE IN LIGHT C	₹ :;	1.8	80	549.00

F.E.I.# 59-2783538

.

.

. .

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER

UTILITIES, INC

Invoice #:	42357	PAGE	4	
4/26/10 CWM	CLIENT'S COMMENTS; DRAFT CORRESPONDENCE T REGARDING REVIEW AND APPROVAL OF REVISED NOTICE; REVIEW CORRESPONDENCE FROM CLIENT REGARDING EXECUTED CORPORATE UNDERTAKING GUARANTY; REVIEW EXECUTED DOCUMENTS FOR COMPLIANCE WITH INTERIM RATE ORDER. TELEPHONE CONFERENCE WITH TONYA LINN AND DEASON OF PSC STAFF REGARDING REVIEW AND OF REVISED INITIAL CUSTOMER NOTICE; REVIE CORRESPONDENCE FROM RICK WRIGHT OF PSC ST REGARDING REVIEW AND APPROVAL OF SAME; RE CORRESPONDENCE FROM AND DRAFT CORRESPONDE CLIENT REGARDING COMBINED INITIAL CUSTOME NOTICE/NOTICE OF INTERIM RATES; DRAFT	COMBINED AND JARED APPROVAL W AFF VIEW NCE TO	1.20	366.00
4/27/10 CWM	CORRESPONDENCE TO CLIENT REGARDING INTERI TARIFF SHEETS. REVIEW EXECUTED CORPORATE UNDERTAKING AND GUARANTY; DRAFT NOTICE OF FILING REGARDIN DRAFT CORRESPONDENCE TO PSC CLERK REGARDIN PREPARE DOCUMENTS AND FILE WITH PSC CLERK	G SAME; NG SAME;	. 50	152.50
4/28/10 CWM	E-FILING SYSTEM. TELEPHONE CONFERENCE WITH RICK WRIGHT OF I STAFF REGARDING PROPOSED INTERIM RATE TAR MAILING OF CUSTOMER NOTICES; REVIEW CORRESPONDENCE FROM STAFF REGARDING COMMEN REVISIONS TO PROPOSED TARIFFS; REVIEW AND TARIFFS IN ACCORDANCE WITH SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENC CLIENT REGARDING SAME; DRAFT CORRESPONDENC STAFF REGARDING UPDATED PROPOSED TARIFF SH	PSC IFFS AND NTS AND REVISE CE FROM CE TO	1.60	488.00
4/29/10 CWM	AND EFFECTIVE DATE FOR INTERIM RATES. TELEPHONE CONFERENCE WITH RICK WRIGHT OF P STAFF REGARDING REVIEW AND APPROVAL OF CUS NOTICES; DRAFT CORRESPONDENCE TO CLIENT RE SAME; REVIEW CORRESPONDENCE FROM RICK WRIG PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICES AND REVISED TARIFF SHEETS REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT REGARDING PROPOSE TARIFF SHEETS AND CUSTOMER NOTICES; DRAFT	PSC TOMER GARDING HT OF	1.70	518.50

F.E.I.# 59-2783538

•

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER

UTILITIES. INC Invoice #: 42357 PAGE 5 CORRESPONDENCE TO CLIENT REGARDING EFFECTIVE DATE OF INTERIM RATES. 4/30/10 CWM REVIEW AFFIDAVIT OF MAILING REGARDING INITIAL . 50 152.50 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. TOTAL HOURS 35.60 PROFESSIONAL FEES \$ 11,170.50 MARTIN S FRIEDMAN 4,125.00 12.50 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

F.E.I.# 59-2783536

.

. •

. .

(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

	366	1118
--	-----	------

•-

		30	61118		5L <u>_</u>
		ROSE, SUNDSTR	OFFICES OM & BENTLEY, L BOX 1587 FLORIDA 32302-1587	.LP	SL L Ku
F.E.I.# 59-278353	3		877-8555	PLEASE REFER TO INVI WHEN REMITTING	
UTILITIES,		RE ALD	2010156	2.390600	QU
ATTN: JOHN 2335 SANDERS	RD	JUL: 1 4-2010	JUNE 9, 2	010 Data	85195
NORTHBROOK	IL 60062		INVOICE # FILE # 30 PAGE		271764
(MATTER: UTILI	TIES, INC OF FLORI	DA/2009 RATE CASE	>	
5/03/10 CWM	DRAFT NOTICE C CERTIFICATE OF INVOLVEMENT);	/IT OF MAILING AND O FFILING REGARDING SERVICE REGARDING DRAFT CORRESPONDENC G SAME; PREPARE DOC	SAME; DRAFT SAME (RE OPC CE TO COMMISSION	. 60	183.00
5/05/10 CWM	WITH PSC CLERK TELEPHONE CONF OF STAFF'S AUD STAFF REGARDIN STAFF REGARDIN CLIENT REGARDI	SE-FILING SYSTEM ERENCE WITH CLIENT IT REPORT: DRAFT CO G SAME: REVIEW CORF G SAME; DRAFT CORRE NG LIKELY DUE DATE ENSION OF TIME TO F	REGARDING STATUS DRRESPONDENCE TO RESPONDENCE FROM ESPONDENCE TO FOR STAFF AUDIT	. 30	91.50
5/06/10 CWM	REVIEW STAFF-A COMMISSION-APP	PPROVED TARIFF SHEE ROVED INTERIM RATES TO CLIENT REGARDIN	TS AGAINST 5: DRAFT	. 50	152.50
5/06/10 CWM	DRAFT CORRESPO REGARDING CUST CUSTOMER MEETIN WEEKLY: REVIEW REGARDING SAME CUSTOMER MEETIN SEMINOLE/ORANGE WITH STAFF'S CO MAILING FOR EAC CLIENT REGARDIN	NDENCE TO RICK WRIG OMER NOTICES AND PU NG NOTICE IN FLORID CORRESPONDENCE FRO ; REVIEW AND REVISE VG FOR PINELLAS/PAS E AND MARION COUNTI OMMENTS; DRAFT AFFI CH NOTICE; DRAFT CO VG MAILING OF NOTIC	HT OF PSC STAFF BLICATION OF M ADMINISTRATIVE M STAFF NOTICES OF CO. ES IN ACCORDANCE DAVITS OF RRESPONDENCE TO	. 80	244.00
5/06/10 CWM	STAFF REGARDING REQUESTED THERE CUSTOMER MEETIN SEMINOLE/ORANGE	AILING. ERENCE WITH RICK WR CUSTOMER NOTICES / TO: REVIEW AND REV G FOR PINELLAS/PASC AND MARION COUNTIE DITIONAL COMMENTS.	AND REVISIONS ISE NOTICES OF CO.	. 60	183.00
5/06/10 CWM	REVIEW PSC ORDE	R ACKNOWLEDGING INT ESPONDENCE TO CLIEN		. 20	61.00

Approved by Legal

.

•••••

ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

• •

••

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

Invoice	#:	42562	PAGE	2	
5/10/10 (CWM	SAME. REVIEW ORDER GRANTING INTERIM RATES: REVI STAFF-APPROVED TARIFFS AGAINST ORDER: DRA CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING SAME.	EW	. 40	122.00
5/10/10 (CWM	REVIEW ORDER GRANTING INTERIM RATES; TELE CONFERENCE WITH CLIENT REGARDING SAME.	PHONE	.80	244.00
5/11/10 (CWM	TELEPHONE CONFERENCE WITH BART FLETCHER O STAFF REGARDING CORPORATE UNDERTAKING, ST. REVISED INTERIM RATE RECOMMENDATION AND O INTERIM RATE RECOMMENDATION.	AFF'S	. 30	91.50
5/14/10 C	CWM	REVIEW STAFF'S FIRST DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANTS REGARDING SAME; TELEPHONE CONFERENCE WITH POVICH REGARDING INFORMATION ASSIGNMENTS; CORRESPONDENCE FROM CLIENT REGARDING SAME AFFIDAVITS OF MAILING FOR CUSTOMER MEETING MARION, PINELLAS/PASCO AND SEMINOLE/ORANGE CORRESPONDENCE TO PSC CLERK REGARDING AFFI DRAFT NOTICE OF FILING REGARDING SAME; PRE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILI SYSTEM.	REVIEW ; REVIEW GS IN E; DRAFT IDAVITS; EPARE	1.60	488.00
5/20/10 M 5/20/10 C		REVIEW AUDIT REPORT REVIEW CORRESPONDENCE FROM STAFF REGARDING CORRECTED TARIFF SHEET; DRAFT CORRESPONDEN CLIENT REGARDING SAME; REVIEW CORRESPONDEN STAFF REGARDING AUDIT REPORT; REVIEW AUDIT REPORT; DRAFT CORRESPONDENCE TO CLIENT REG AUDIT REPORT.	ice to Ice from	.20 1.30	66.00 396.50
5/25/10 MS	SF	ATTEND CUSTOMER MEETING IN ALTAMONTE SPRIN LETTER TO CLIENT REGARDING SAME	GS:	1.10	363.00
5/26/10 CV	WM	PREPARE FOR CUSTOMER HEARING: TRAVEL TO AN WEST PASCO GOVERNMENT CENTER TO ATTEND HEA ATTEND HEARING FOR PINELLAS AND PASCO COUN AND MEET WITH STAFF REGARDING SAME.	RING;	7.30	2,226.50
5/28/10 CW		TELEPHONE CONFERENCE WITH CLIENT AND CONSUL REGARDING RESPONSE TO STAFF'S FIRST DATA RI REVIEW AND REVISE CLIENT'S PROPOSED RESPONS AUDIT REPORT: DRAFT CORRESPONDENCE TO PSC (REGARDING SAME; DRAFT NOTICE OF FILING REGA	EQUEST; SES TO CLERK	1.30	396.50

F.E.I.# 59-2783538

1

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER

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

F.E.I.# 59-2783536

. .

(850) 877-6555

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:

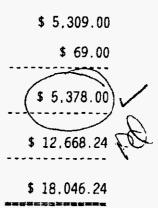
CURRENT FEES:

CURRENT COSTS:

TOTAL CHARGES FOR THIS INVOICE:

OUTSTANDING ACCOUNTS RECEIVABLE:

TOTAL AMOUNT DUE THIS MATTER:



00 1118

SL JC

ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

Approved by Legal

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

JUL 25 ZUID

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

	Bhtch	87027
JULY 14, 2010 INVOICE # 427 FILE # 30057-00 PAGE 1	749)179 Doc	278155

MATTER: UTILITIES, INC OF FLORIDA/2009 RATE CASE

The tyroid

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

F.E.I.# 59-2783536

30 j

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

UTILITIES, INC

Invoice	# :	42749	PAGE	2	
6/21/10	CWM	TELEPHONE CONFERENCE WITH RICK WR. STAFF REGARDING STAFF'S REQUEST FO IN SUPPORT OF TELEPHONE SYSTEM IM TELEPHONE CONFERENCE WITH KIRSTEN SAME; REVIEW UTILITY RESPONSE TO S FOR SUPPORT DOCUMENTATION.	OR DOCUMENTATION PROVEMENTS; WEEKS REGARDING	.70	213.50
		TOTAL HOURS		14.90	
		PROFESSIONAL FEES	\$ 4,73	4.50	
		'IN S FRIEDMAN STIAN W MARCELLI	7.60 7.30	2,508.00 2,226.50	
	CINC		7.30	2,220.50	
		LONG DISTANCE CALLS FEDERAL EXPRESS TRAVEL EXPENSE PHOTOCOPIES	132 136	5.20 2.92 6.04 7.25	
		TOTAL COSTS ADVANCED	\$ 361	L.41	
		TOTAL STATEMENT	\$ 5,095	5.91	
		20101	56.2906	- 009D1	

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):

- Hours Description
- 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
 = \$4,350.00

 Total
 = \$4,550.00

Estimate of costs to complete:

Hours	Description

- 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.
- 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
 = \$ 5,700.00

 Total
 = \$ 6,700.00

Milian, 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 Milian Swain & Associates, Inc.

Milian, 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 Milian Swain & Associates, Inc.

Milian, Swain & Associates, Inc. 2025 S. W. 32rd 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 Milian Swain & Associates, Inc.

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - All Counties Docket No: 090462-WS Test Year Ended: December 31, 2009

Florida Public Service Commission

Revised Schedule: B-10 (7/29/2010) Page 1 of 1 Preparer: Erin Povich

** 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)	(0)	(7)	(8)	(4)	(10)
					0					
				Out-to-1	Original Total	A		4.43.55	Additional	
		Contract Contract	N	Original	Estimate of	Actual Hours	Actual Charges	Additional Hours	Charges Est. To	
		Counsel, Consultant or	Hourly Rate	Estimated	Charges by	Paid as of	Paid as of	Est. to Complete as	Complete as of	
Line #	Firm or Vendor Name	Witness	Per Person	Hours	Firm	7/15/2010	7/15/2010	of 7/15/2010	7/15/2010	Type of Service Rendered
	Vater Service Corp.	Barrett, Jason Owen	37.00	-		6.00	222.00	•	-	Assist w/MFRs, data requests, sudit facilitation
	Vater Service Corp.	Barrett, Jason Owen	38.00			4.00	152.00			Assist w/MFRs, data requests, audit facilitation
	Vater Service Corp.	Casados, Jim	62.00	40.00	2,480.00	0.50	31.00	8.00	496.00	Billing Analyst, Implimentation of Rates
	Vater Service Corp	Casados, Jim	63.00	-	•	4.00	252.00		•	Billing Analyst, Implimentation of Rates
	Vater Service Corp.	Casados, Jim	65 00			1.50	97.50			Billing Analyst, Implimentation of Rates
	Vater Service Corp.	Ciecierski, Daniel	28.00	350.00	9,800.00	218.66	6,122.48	40,00	1,120.00	Assist w/MFRs, data requests, audit facilitation
	Vater Service Corp.	Ciccienski, Daniel	29.00	-	•	355.00	10,295.00	•	-	Assist w/MFRs, date requests, audit facilitation
	Vater Service Corp.	Ciecierski, Daniel	30.00	-	•	115.00	3,450.00	-	-	Assist w/MFRs, data requests, audit facilitation
	Vater Service Corp.	DiPasquale, Susan	37,93	50.00	1,896.50	38.00	1,441.34	8.00	303.44	Assist w/MFRs, data requests, audit facilitation
	Vater Service Corp.	DiPasquate, Susan	37.94	•	-	1.50	56.91	•		Assist w/MFRs, data requests, audit facilitation
	Valer Service Corp.	DiPasquale, Susan	38.60	•	-	67.50	2,605.50	•	-	Assist w/MFRs, data requests, audit facilitation
12 W	Vater Service Corp.	Durham, Rick	106.24	20.00	2,124.80	-	•	2.00	212.48	Assist w/MFRs, data requests, audit facilitation
13 W	Vater Service Corp.	Flynn, Patrick	37.93	350.00	13,275.50	46.00	1,744.78	40.00	1,517.20	Assist w/MFRs, data requests, audit facilitation
14 W	Vater Service Corp.	Flynn, Patrick	38.60	-	•	41.25	1,592.25	•	•	Assist w/MFRs, data requests, sudit facilitation
15 W	Vater Service Corp.	Flynn, Patrick	39.36	•	•	37.50	1,476.00	•	•	Assist w/MFRs, data requests, audit facilitation
16 W	Vater Service Corp.	Gongre, Bryan	37.93	50.00	1,896.50	1.50	\$6.90	4.00	151.72	Assist w/MFRs, data requests, audit facilitation
17 W	Vater Service Corp.	Gongre, Bryan	38.60	-	-	6.00	231.60	-	•	Assist w/MFRs, data requests, audit facilitation
18 W	Vater Service Corp.	Gongre, Bryan	39.36			17.00	669.12		-	Assist w/MFRs, data requests, audit facilitation
19 W	Vater Service Corp.	Granite, Deborah	35.00	40.00	1,400.00	18.00	630.00		-	Billing Analyst, Implimentation of Rates
20 W	Vator Service Corp.	Hanks, Peggy	33.92		-	8.00	271.36	8.00	271.36	Assist w/MFRs, data requests, audit facilitation
21 3	Vater Service Corp.	Hanks, Peggy	37.93	10.00	379.30	90.00	3,413.70	-	-	Assist w/MFRs, data requests, sudit facilitation
22 V	Vater Service Corp.	Hanks, Peggy	38.60			55.50	2,142.30		-	Assist w/MFRs, data requests, sudit facilitation
23 W	Vater Service Corp.	Hoy, John	111.00	80.00	8,880.00	2.00	222.00	2.00	222.00	Assist w/MFRs, data requests, audit facilitation
24 W	Vater Service Corp.	Krugler, Adrienne	-	10.00				2.00		Billing Analyst, Implimentation of Rates
25 W	Valer Service Corp.	Marzouk, Michelle	15.00	40,00	600.00	21.25	318.75	•		Assist w/MFRs, data requests, audit facilitation
26 W	Valer Service Corp.	McLean, Pamela	36.00	-		2.00	72.00			Assist w/MFRs, data requests, audit facilitation
27 W	Vater Service Corp.	Nedved, Spencer	27.00	500.00	13,500.00	188.00	5,076.00	40.00	1,080.00	Assist w/MFRs, data requests, audit facilitation
28 W	Vater Service Corp	Netved, Spencer	28.00	-	•	118.00	3,304.00		-	Assist w/MFRs, data requests, audit facilitation
29 W	Vater Service Corp	Povich, Erin	36.00	500.00	18,000.00	30,00	1,080.00	40.00	1,440.00	Assist w/MFRs, data requests, audit facilitation
30 ¥	Vater Service Corp	Povich, Erin	39.00	-		206.66	8,059.74	-		Assist w/MFRs, data requests, audit facilitation
31 W	Vater Service Corp	Povich, Erin	40.00	-		207.00	8,280.00	-	-	Assist w/MFRs, data requests, audit facilitation
32 W	Vater Service Corp.	Povich, Erin	41.00	-		95.00	3,895.00	-		Assist w/MFRs, data requests, audit facilitation
33 W	Vater Service Corp.	Povieh, Erin	42.00	-		7,50	315.00	-		Assist w/MFRs, data requests, audit facilitation
	Vater Service Corp.	Sesic, Karon Loc	37.92			0.25	9.48			Customer Notices, Mailings, etc.
34 V	Vater Service Corp.	Shrake, Brian W	31.00			3.00	93.00			Assist w/MFRs, data requests, audit facilitation
	Vater Service Corp.	Schiopu, Mircea	-	40.00				8.00		Customer Notices, Mailings, etc.
	Water Service Corp.	Valrie, Lawanda	22.00	200.00	4,400.00	10 76	236.72	20.00	440.00	Assist w/MFRs, data requests, audit facilitation
37 V	Vater Service Corp.	Valrie, Lawanda	23.00		-	30.75	707.25		-	Assist w/MFRs, data requests, sudit facilitation
	Vater Service Corp.	Valrie, Lawanda	24 00		-	5.00	120.00			Assist w/MFRs, data requests, sudit facilitation
	Water Service Corp.	Weeks, Kirsten	49 00	400.00	19,600.00	486.50	23,838.50	40.00	1,960.00	Assist w/MFRs, data requests, sudit facilitation
	Water Service Corp.	Weeks, Kirsten	50.00		-	96.00	4,800.00		-	Assist w/MFRs, data requests, sudit facilitation
	Water Service Corp.	Weeks, Kirsten	51.00			9.00	459.00	-	-	Assist w/MFRs, data requests, sudit facilitation
	Water Service Corp.	Williams, John III		\$0.00			-			Assist w/MFRs, data requests, sudit facilitation
	Water Service Corp.	Wilson, Michael A	39.36	-		14.00	551.04			Assist w/MFRs, data requests, audit facilitation
	Water Service Corp.	Winans, Nicole Denise	43.33	-		17.00	736.61	20.00	866.60	Assist w/MFRs, data requests, sudit facilitation
43										
	atimate Through				\$ 98,232.60		\$ 99,127.83		\$ 10,080.80	
	······									

45 46 [x] PAA 47 [] Commission Henring 48