

Diamond Williams

From: Dana Rudolf [DRudolf@RSBattorneys.com]
Sent: Thursday, December 09, 2010 4:33 PM
To: Filings@psc.state.fl.us
Cc: ewallace@niamerica.com; bwilkinson@niamerica.com; donald.clayton@tangibl.com; Jared Deason; merchant.tricia@leg.state.fl.us; rmelcher@niamerica.com; Christian W. Marcelli
Subject: Docket No. 100149; Application for increase in water rates in Lee County by Ni Florida, LLC.
Attachments: PSC Clerk 15 (Filing Response to OPC's 12-17-10 ltr to Deason and Update for actual & estimated rate case expense).ltr.pdf

- a) Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
(407) 830-6331
cmarcelli@rsbattorneys.com
- b) Docket No. 100149-WU; Application for increase in water rates in Lee County by Ni Florida, LLC - Tamiami
- c) Ni Florida, LLC
- d) 31 pages
- e) Utility's response to the Office of Public Counsel's November 17, 2010 letter to Deason and the Utility's update for actual and estimated rate case expenses.

12/9/2010

DOCUMENT NUMBER DATE
09849 DEC-9 9
FPSC-COMMISSION CLERK

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

www.rsbatlorneys.com

Please Respond to the Lake Mary Office

December 9, 2010

E-FILING

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. GRIMSLEY
JOHN R. JENKINS, P.A.
KYLE L. KEMPER

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.
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. 100149-WU; Ni Florida, LLC - Tamiami
Application for an Increase in Water Rates in Lee County, Florida
Our File No.: 43053.04

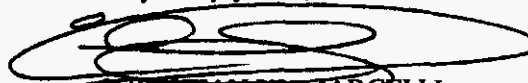
Dear Ms. Cole:

Enclosed for filing in the above-referenced docket are:

1. The Utility's response to the Office of Public Counsel's November 17, 2010 letter to Mr. Jared Deason.
2. The Utility's update for actual and estimated rate case expense.

Should you or members of the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: Ed Wallace, President (w/enclosures) (via e-mail)
Mr. Benny Wilkinson (w/enclosures) (via e-mail)
Mr. Rick Melcher (w/enclosures) (via e-mail)
Mr. Donald Clayton (w/enclosures) (via e-mail)
Mr. Jared Deason, Division of Economic Regulation (w/enclosures) (via e-mail)
Tricia Merchant, Esquire, Office of Public Counsel (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\NI FLORIDA, LLC (43053)\(.04) 12-31-09 TY Rate Case (Lee County)\PSC Clerk 15 (Filing Response to OPC's 12-17-10 ltr to Deason and Update for actual & estimated rate case expense).ltr.doc

DOCUMENT NUMBER DATE
09849 DEC -9 0
FPSC-COMMISSION OF FEE

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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

Ni America received the Office of Public Counsel's (OPC's) letter to the Florida Public Service Commission dated November 17, 2010 regarding the Ni Florida – Tamiami rate filing in Docket No. 100149-WU related to corporate allocations and Bad Debt Expense and would like to address the following issues raised in the letter:

❖ **Salary Overhead Concerns—**

- **Non-recurring and materially changed personnel**-Ni America reduced its staffing level in January 2009 as a direct result of the economic downturn. The Audit Staff recommended disallowing the severance costs associated with the staffing reduction, and Ni America did not contest that recommendation, although it would have been more appropriate to amortize that expense over five (5) years. Thus, this staffing reduction reduced the on-going level of expenses which would have otherwise been included in the corporate overhead allocation.
- **High payroll**-Ni America has a management team with many years of utility and other industry experience. The company believes in having qualified employees and that the salaries for all of its employees compare favorably to the market for such qualified individuals. The staffing reduction mainly affected staff-level employees, so the average salary for the remaining employees was higher than it would have been otherwise.
- **Employees involved in mergers and acquisitions**-While some employees spent time on due diligence and other work related to mergers and acquisitions, Ni America only has one employee committed full-time to such work. In calculating the 47.0898% of time spent on utility matters, Ni America thereby excluded from the corporate overhead allocation any time employees spent on mergers and acquisition activities.
- **Employee responsibilities**-Several comments made in the OPC letter related to the responsibilities of the Ni America employees. These employees work full-time with day to day responsibilities. They do not have outside jobs and their salaries are not Directors Fees, but for actual work done for Ni America.
- **Turn-key operation**-While the technical operations, billing, collection, and customer service are performed by FUGH under a contract, Ni America continues to manage all other aspects of the utility. FUGH does not have experience in managing assets, nor does it provide capital (debt or equity) for Tamiami. Ni America lists the benefits it provides to its systems in response to Question 1 of the Staff's Sixth Data Request in Docket No. 100149-WU.

- ❖ **Corporate Accounting/Tax**—OPC questions whether the expenses incurred for corporate accounting and tax are exacerbated due to Ni America's complicated accounting and tax situations. Of the \$130,212 expense, \$101,697 was for an annual audit by PriceWaterhouseCoopers, \$27,484 was for contract accounting help, and \$1,031 was for preparation of the Federal and state of Florida income tax returns. \$10,424 of the \$130,212 was allocated to Tamiami. Ni America believes that all of these expenses are reasonable and justifiable.

❖ **Corporate Rent and Travel—**

- **Two offices**—OPC questions why Ni America needs two offices. These expenses include Ni America's corporate office where all employees are housed, except for one. One employee rents space in College Station, Texas where he lives. The monthly rent for the single office space he rents is \$750/month, or \$9,000, for 2009. The rent for the corporate office is \$2,000/month, plus property taxes, or \$24,972.17. The corporate office rent is for office space in a warehouse in Houston, Texas. Also included in this category are expenses for leased computer equipment of \$7,459.56 for 2009 and rental for a postage machine of \$885.81 for 2009. The total corporate offices and other expenses noted above allocated to Tamiami is \$3,641.
- **Living Expenses paid for former chairman**—Ni America paid for a corporate apartment for the former CEO to live. In 2009, only one month of this expense, or \$1,512, was incurred for all of 2009. Ni America feels that it is reasonable to pay for temporary living expense for a person who brings much experience to our business. \$127 of this amount was allocated to Tamiami.
- **Travel**—Ni America incurred \$37,330 of corporate travel for 2009. \$3,159 of travel was allocated to Tamiami. Ni America believes that this level of travel expense is reasonable and necessary.

❖ **Crime and D&O Insurance—**OPC questions the reasonableness of charging ratepayers for the cost of crime and D&O insurance. Risk management through crime and D&O insurance is a reasonable and necessary cost for any business. Ni America believes the expense is a reasonable and necessary cost for a company to charge its ratepayers. \$275 for Crime and D&O insurance was allocated to Tamiami.

❖ **Telephone, Utilities, and Computer Services—**OPC questions the recurring nature and prudence of such expenses due to employee turnover and due diligence work. The utilities are fixed office costs. Telephone and computer services are related to communications, efficiency, and the ability of management to oversee operations. Ni America believes these expenses are reasonable and necessary. \$5,854 of telephone, utilities and computer service costs were allocated to Tamiami.

❖ **Ni America Capital Management—**OPC characterizes these as investor related expenses and questions the reasonableness and prudence of passing any portion of them to ratepayers. Ni America incurs these corporate governance expenses to assure that its capital is deployed appropriately. Ni America believes these expenses are reasonable and necessary and each utility and ratepayer benefits from quality corporate governance and capital management through ready access to affordable funding and stable ownership and experience. \$19,413 related to Ni Capital Management was allocated to Tamiami.

❖ **Allocation Issues—**

- **Informal Survey for Allocation Methodology**—OPC questions the 47.0898% of expenses for the corporate overhead allocation. The calculation itself is the support for the percentage. Annually, every employee estimates his or her time spent directly on utility operations. Ni America uses that estimate of time for each employee to allocate expenses, excluding due diligence related expenses, to the utilities.
- **Expenses for employees who left the company are non-recurring**—There is very little expense for these employees in 2009. They were severed on January 23rd, 2009. Their severance pay was excluded as one of the *Audit Staff's* recommendations. Ni America did not contest this adjustment. Any remaining expenses would be subject to the 47.0898% allocation to the utilities.
- **Additional Systems purchased in 2009 and 2010**—Ni America allocated corporate expenses to the owned utilities each month. Since Brighton was not purchased until May 2009, corporate overhead expenses were not allocated to it until May 2009 and forward. Since Palmetto was not purchased until January 2010, no corporate overhead expenses were allocated to it until January 2010. Ni America believes this methodology is correct and consistent with allocations used in previous rate cases. Prior to 2009, Ni America was in an acquisition stage with the stated goal of acquiring enough systems to reach a critical mass consistent with its current level of overhead. Beginning in 2010, Ni America has begun including all corporate expenses into its allocable corporate overhead, including those expenses incurred for business development and due diligence. Ni believes that going forward, the 2010 allocation is appropriate because the acquisition of Palmetto Utilities in January 2010 has created revenue consistent with our current level of overhead. Any consideration of allocating expenses to Palmetto customers in the test year should follow the same line of reasoning.

- ❖ **Bad Debt Expense**—OPC says the company has not provided sufficient support to show that the pro forma bad debt expense is representative or reasonable. The company believes that the rate increase will potentially result in a higher level of bad debts expense. However, since there is a reasonable range of what that expectation would be, the company is agreeable to compromise on a percentage that reflects a reasonable level of bad debt expense.

- ❖ **Summary of Company Position**—OPC and others have challenged the level of overhead allocated to the utility systems, specifically those included in the Tamiami rate case. Our review of companies of a similar size to Tamiami suggests that any utility with over 500 customers generally incurs certain overhead expenses such as office costs, utilities, phone charges, insurance, and salaries associated with an owner and accountant/bookkeeper. Our informal review suggests that those costs range between \$130,000 and \$200,000 for a utility of that size. Ni America was very careful to determine what level of allocation was appropriate in the circumstances so as not to overburden any single utility at a level that was inconsistent with its peers.

Ni Florida, LLC - Tamiami
Rate Case Fees and Costs
Actual thru November 30, 2010 and Estimated

Tangibl, LLC

Actual Costs incurred through September 30, 2010	\$ 25,330.00	
Estimated Costs to be incurred through completion	<u>9,670.00</u>	See estimate previously s
Total Tangibl, LLC	<u><u>\$ 35,000.00</u></u>	

Rose, Sundstrom & Bentley, LLP

Actual Costs incurred through November 30, 2010	\$35,380.32	see attached documentat
Estimated Costs to be incurred through completion	<u>17,990.00</u>	See attached estimate
Total Rose, Sundstrom & Bentley, LLP	<u><u>\$ 53,370.32</u></u>	

Key Engineering Associates, Inc.

Actual Costs incurred through September 30, 2010	\$ 420.97	See previous documentat
Estimated Costs to be incurred through completion	<u>-</u>	
Total Key Engineering Associates, Inc.	<u><u>\$ 420.97</u></u>	

Florida Utility Group - Customer Mailings

Estimated Costs to be incurred for customer mailings	<u>\$ 6,804.00</u>	3 Mailings @ \$3 for 756
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TOTAL DEFERRED RATE CASE EXPENSES - NI FLORIDA - TAMIAMI

Actual Costs incurred through November 30, 2010	\$ 61,131.29
Estimated Costs to be incurred through completion	<u>34,464.00</u>
TOTAL	<u><u>\$ 95,595.29</u></u>

RSB Rate Case Expense Estimate

Docket No. 100149-WU

As of December 8, 2010

Actual billed legal fees and costs to date (see attached invoices for description): \$29,822.57
Actual unbilled fees and costs to date (see attached time and cost reports): \$ 5,557.75
\$35,380.32

Estimate to Complete:

<u>Hours</u>	<u>Description</u>
16.0	Respond to formal and informal interrogatories from Staff and/or Office of Public Counsel
6.0	Review Staff recommendation; conference with client and consultants regarding recommendation; conference with Staff regarding recommendation.
15.0	Prepare for and attend final rates Agenda conference, discuss Agenda with client and Staff.
6.0	Review PAA Order; conference with client and consultants regarding PAA Order.
3.5	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft and revise customer notice, Interact with Staff regarding review and approval of tariffs and notice; Coordinate mailing of customer notices and implementation of tariffs.
4.0	Consult with client and assist with post PAA filing requirements, including Commission Ordered Adjustments, Rate Case expense update and other filing requirements.
<u>50.5</u>	@ \$330/hour= \$16,665.00

Estimated Costs:

\$500.00 Round trip travel to customer meeting, lodging and meals.
\$500.00 Round trip travel to Agenda Conference, lodging and meals.
\$125.00 Photocopies
\$100.00 Long distance teleconference services
\$100.00 Fedex/courier services
\$1,325.00

Total actual fees and costs: \$35,380.32
Estimate to complete: \$17,990.00
Total: \$53,370.32

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

APRIL 9, 2010
INVOICE # 42154
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

3/11/10	CONFERENCE CALL WITH BENNY, ED, NATHAN AND DON REGARDING UPCOMING RATE FILING; BEGIN RESEARCH AND DRAFT OF TEST YEAR LETTER	1.10
3/18/10	REVIEW CORRESPONDENCE AND PRO FORMAS FROM MR. WILKINSON AND REVISE TEST YEAR LETTER ACCORDINGLY	.20
	TOTAL HOURS	1.30

PROFESSIONAL FEES \$ 429.00

FEDERAL EXPRESS 18.46
PHOTOCOPIES 3.25

TOTAL COSTS ADVANCED \$ 21.71

TOTAL STATEMENT \$ 450.71

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HOUSTON, TX 77943-2201

APRIL 9, 2010
INVOICE # 42154
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 429.00
CURRENT COSTS:	\$ 21.71

TOTAL CHARGES FOR THIS INVOICE:	\$ 450.71

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 450.71
	=====

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JUNE 10, 2010
INVOICE # 42664
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

4/30/10	DRAFT APPLICATION FOR INCREASE IN RATES; PREPARE DRAFTS OF PROPOSED TARIFF SHEETS AND SUPPORTING DOCUMENTATION.	1.60
5/12/10	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING STATUS OF MFRS; DRAFT APPLICATION AND SUPPORTING AFFIDAVITS FOR RATE CASE; DRAFT CORRESPONDENCE TO CLIENT REGARDING AFFIDAVITS.	2.50
5/13/10	REVIEW CORRESPONDENCE FROM CLIENT REGARDING AFFIDAVIT OF UTILITY OFFICER; REVIEW AND REVISE APPLICATION IN LIGHT OF SAME.	.50
5/17/10	REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING CLASS B MFRS; DRAFT CORRESPONDENCE TO CONSULTANT REGARDING SAME.	.30

TOTAL HOURS 4.90

PROFESSIONAL FEES \$ 1,494.50

FEDERAL EXPRESS 24.81

TOTAL COSTS ADVANCED \$ 24.81

TOTAL STATEMENT -----
\$ 1,519.31

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
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HOUSTON, TX 77943-2201

JUNE 10, 2010
INVOICE # 42664
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 1,494.50
CURRENT COSTS:	\$ 24.81

TOTAL CHARGES FOR THIS INVOICE:	\$ 1,519.31

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 1,519.31
	=====

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JULY 14, 2010
INVOICE # 42869
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

6/16/10	INITIAL REVIEW OF MFRS; REVIEW AND COMMENT UPON PROPOSED APPLICATION	.60
6/16/10	DRAFT APPLICATION FOR INCREASE IN WATER RATES; REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING MFRS; REVIEW MFR SCHEDULES AND SUPPORTING INFORMATION; DRAFT INTERIM AND FINAL TARIFF SHEETS; PREPARE AFFIDAVITS FOR INCLUSION WITH APPLICATION; DRAFT CORRESPONDENCE TO DON CLAYTON REGARDING SAME; REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING REVISIONS TO MFRS.	2.80
6/17/10	REVIEW AND REVISE APPLICATION FOR INCREASE IN WATER RATES; CONTINUED REVIEW AND MARKUP OF MFR SCHEDULES; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING MFRS; DRAFT LATE FEE AND NSF CHARGE TARIFFS; REVISE APPLICATION TO INCLUDE COST JUSTIFICATION FOR MISCELLANEOUS SERVICE CHARGES, NSF FEES AND LATE FEES; RESEARCH LOCATION OF LIBRARY IN SERVICE TERRITORY; DRAFT CORRESPONDENCE TO CLIENT REGARDING LOCATION OF OFFICE IN SERVICE TERRITORY (OFFICE IS ONLY IN PASCO); CONTINUED PREPARATION OF MFRS FOR REPRODUCTION.	3.30
6/18/10	REVIEW AND REVISE MFR SCHEDULES; REVIEW CORRESPONDENCE FROM DON CLAYTON REGARDING REVISIONS TO MFRS; DRAFT CORRESPONDENCE TO DON CLAYTON REGARDING SAME.	1.00
6/18/10	REVIEW CORRESPONDENCE FROM CLIENT REGARDING CUSTOMER COMPLAINT FILES; REVIEW COMPLAINT FILES; PREPARE COMPLAINT FILES FOR FILING WITH ADDITIONAL ENGINEERING INFORMATION; LEGAL RESEARCH REGARDING INCREASING FIRE SERVICE RATES; DRAFT CORRESPONDENCE TO DON CLAYTON REGARDING SAME.	1.10
6/20/10	REVIEW AND COMMENT UPON APPLICATION AND MFR'S.	.30

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WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 42869

PAGE 2

6/21/10	REVIEW AND REVISE APPLICATION, MFRS AND ADDITIONAL ENGINEERING INFORMATION; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF SAME; PREPARE ALL DOCUMENTS FOR FILING WITH PSC CLERK.	4.00
6/23/10	TELEPHONE CONFERENCE WITH MR. FLETCHER WHO TELEPHONED REGARDING INTERIM RATE AGENDA AND LETTER TO MR. WALLACE AND MR. WILKINSON; DRAFT WAIVER LETTER	.40
	TOTAL HOURS	13.50

PROFESSIONAL FEES \$ 4,150.00

FILING FEE	2,000.00
PHOTOCOPIES	261.75
LONG DISTANCE CALLS	.20
OUTSIDE PHOTOCOPIES	587.76

TOTAL COSTS ADVANCED \$ 2,849.71

TOTAL STATEMENT \$ 6,999.71

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

JULY 14, 2010
INVOICE # 42869
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 4,150.00
CURRENT COSTS:	\$ 2,849.71

TOTAL CHARGES FOR THIS INVOICE:	\$ 6,999.71

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 6,999.71
	=====

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PLEASE REFER TO INVOICE NUMBER
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HOUSTON, TX 77943-2201

AUGUST 10, 2010
INVOICE # 43096
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

7/23/10	REVIEW STAFF'S DEFICIENCY LETTER; DRAFT CORRESPONDENCE TO CLIENT REGARDING DEFICIENCY LETTER.	.20
7/23/10	REVIEW STAFF'S FIRST DATA REQUEST; REVIEW MFRS IN LIGHT OF QUERIES IN DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING RESPONSE TO STAFF'S FIRST DATA REQUEST.	.50
7/26/10	REVIEW MFR SCHEDULES IN LIGHT OF STAFF'S DEFICIENCY LETTER; REVIEW 2009 ANNUAL REPORT; TELEPHONE CONFERENCE WITH DON CLAYTON REGARDING RESPONSE TO DEFICIENCIES; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT AND CONSULTANT REGARDING DEFICIENCY LETTER ISSUES; REVIEW REVISED TARIFF SHEETS IN RESPONSE TO DEFICIENCY LETTER.	1.80
7/27/10	REVIEW DEFICIENCY LETTER AND DATA REQUEST AND CONFERENCE CALL REGARDING SAME	.80
7/27/10	TELEPHONE CONFERENCE WITH CLIENT AND CONSULTANT REGARDING RESPONSE TO DEFICIENCY LETTER; REVIEW MFRS AND DEFICIENCY LETTER; DRAFT RESPONSE TO STAFF'S DEFICIENCY LETTER; REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING RESPONSES TO STAFF'S DEFICIENCY LETTER; REVIEW REVISED SCHEDULES IN RESPONSE TO DEFICIENCY LETTER.	3.60
7/28/10	REVIEW AND REVISE RESPONSE TO STAFF'S DEFICIENCY NOTICE; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING SAME; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME; PREPARE DOCUMENTS FOR FILING WITH PSC CLERK'S E-FILING SYSTEM.	1.70
	TOTAL HOURS	8.60

PROFESSIONAL FEES

\$ 2,643.00

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 43096

PAGE 2

FEDERAL EXPRESS	56.99
PHOTOCOPIES	11.75
TOTAL COSTS ADVANCED	\$ 68.74

TOTAL STATEMENT	----- \$ 2,711.74 =====
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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

AUGUST 10, 2010
INVOICE # 43096
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

C U R R E N T I N V O I C E S U M M A R Y

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 2,643.00
CURRENT COSTS:	\$ 68.74

TOTAL CHARGES FOR THIS INVOICE:	\$ 2,711.74

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 2,711.74
	=====

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

SEPTEMBER 10, 2010
INVOICE # 43318
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

8/05/10	REVIEW STAFF'S FIRST DATA REQUEST; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; PREPARE ESTIMATE TO COMPLETE CASE IN RESPONSE TO DATA REQUEST.	.80
8/09/10	REVIEW STAFF'S FIRST DATA REQUEST REGARDING RATE CASE EXPENSE; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; PREPARE INVOICES AND TIME REPORTS; DRAFT ESTIMATE TO COMPLETE CASE; DRAFT CORRESPONDENCE TO CLIENT REGARDING RATE CASE EXPENSE QUERY IN STAFF'S FIRST DATA REQUEST.	1.50
8/10/10	REVIEW CORRESPONDENCE FROM STAFF REGARDING ENGINEERING INFORMATION AND CONTACT INFORMATION FOR OPERATIONS; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO STAFF REGARDING SAME; TELEPHONE CONFERENCE WITH STAFF REGARDING ENGINEERING INFORMATION, LOCATION OF FIELD STAFF AND WATER TREATMENT PLANT ISSUES (PURCHASED WATER - NO WTP).	.70
8/10/10	RESEARCH AND REVIEW MFR DATA IN PREPARATION FOR DRAFTING INITIAL CUSTOMER NOTICE; DRAFT INITIAL CUSTOMER NOTICE; DRAFT CORRESPONDENCE TO JARED DEASON OF PSC STAFF REGARDING DEADLINE TO MAIL INITIAL CUSTOMER NOTICE AND COMMENTS AND REVISIONS ON NOTICE.	1.10
8/16/10	REVIEW CORRESPONDENCE FROM STAFF REGARDING THE UTILITY'S OPERATIONS CONTACT; TELEPHONE CONFERENCE WITH JAY WILLIAMS OF PSC STAFF; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING JOHN WITTENZELLNER AS THE OPERATIONAL CONTACT FOR STAFF'S ENGINEERS.	.60
8/17/10	REVIEW CORRESPONDENCE FROM CLIENT REGARDING DRAFT RESPONSES TO STAFF'S FIRST DATA REQUEST; REVIEW AND REVISE PROPOSED RESPONSES; REVIEW AND REVISE	1.10

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

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WHEN REMITTING

NI FLORIDA, LLC

Invoice #: 43318

PAGE 2

8/18/10	CORRESPONDENCE TO PSC CLERK REGARDING SAME. DRAFT RESPONSE TO STAFF'S FIRST DATA REQUEST; REVIEW PROPOSED ANSWERS FROM CLIENT; REVISE PROPOSED ANSWERS; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING RESPONSE; REVIEW AND REVISE ESTIMATE TO COMPLETE CASE; REVIEW ACTUAL BILLING IN PREVIOUS RATE CASE TO REVISE ESTIMATE IN CURRENT RATE CASE; DRAFT CORRESPONDENCE TO DON CLAYTON REGARDING SUPPORT FOR BAD DEBT EXPENSE.	1.20
8/19/10	REVIEW STAFF RECOMMENDATION AND LETTER TO CLIENT CONCERNING SAME	.40
8/23/10	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED RESPONSES TO STAFF'S AUDIT REPORT; REVIEW PROPOSED RESPONSES; DRAFT CORRESPONDENCE TO CLIENT ADVISING ON PROPOSED RESPONSES; REVIEW PROPOSED RESPONSES TO STAFF'S FIRST DATA REQUEST; PREPARE CORRESPONDING RESPONDING TO STAFF'S FIRST DATA REQUEST.	1.80
8/24/10	DRAFT REQUEST FOR APPROVAL OF LATE FEES AND NSF CHECK CHARGES; LEGAL RESEARCH REGARDING APPROVAL OF LATE FEES AND CHECK FEES; PREPARE LEGAL CITATIONS IN SUPPORT OF REQUEST; DRAFT REVISED TARIFF SHEETS FOR LATE FEES AND NSF CHECK CHARGES; PREPARE AND FILE REQUEST AND SUPPORTING DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM.	2.20
8/26/10	REVIEW MFRS, PAST RATE CASE ORDERS, APPLICATION AND STAFF RECOMMENDATION IN PREPARATION FOR DRAFTING RATE CASE SYNOPSIS; DRAFT RATE CASE SYNOPSIS; DRAFT CORRESPONDENCE TO JARED DEASON OF PSC STAFF REGARDING SAME; TELEPHONE CONFERENCE WITH JARED DEASON REGARDING COMMENTS AND REVISIONS TO SYNOPSIS; REVIEW AND REVISE SYNOPSIS; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM JARED DEASON REGARDING APPROVAL OF RATE CASE SYNOPSIS; DRAFT CORRESPONDENCE TO COUNTY MANAGER AND LIBRARIAN REGARDING RATE CASE SYNOPSIS.	2.60
8/30/10	TRAVEL TO TALLAHASSEE FOR PSC AGENDA	4.00
8/31/10	PREPARE FOR AND ATTEND PUBLIC SERVICE COMMISSION AGENDA AND REPORT OUTCOME TO CLIENT AND RETURN TO	5.30

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NI FLORIDA, LLC

Invoice #: 43318 PAGE 3

8/31/10	CENTRAL FLORIDA DRAFT CORRESPONDENCE TO CLIENT REGARDING APPROVAL OF INTERIM RATES; DRAFT REVISED INTERIM RATE TARIFF SHEETS; DRAFT CUSTOMER NOTICE OF INTERIM RATE INCREASE; DRAFT CORRESPONDENCE TO JARED DEASON OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICE AND TARIFF SHEETS; DRAFT CORRESPONDENCE TO CLIENT REGARDING ESCROW AGREEMENT; REVIEW AND UPDATE ESCROW AGREEMENT ON FILE FOR CURRENT RATE CASE; DRAFT CORRESPONDENCE TO STAFF REGARDING REVIEW AND APPROVAL OF ESCROW AGREEMENT; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING INTERIM RATES AND ESCROW AGREEMENT.	2.30
	TOTAL HOURS	25.60
	PROFESSIONAL FEES	\$ 8,050.50
	PHOTOCOPIES	44.75
	TOTAL COSTS ADVANCED	\$ 44.75
	TOTAL STATEMENT	----- \$ 8,095.25 -----

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

SEPTEMBER 10, 2010
INVOICE # 43318
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

C U R R E N T I N V O I C E S U M M A R Y

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 8,050.50
CURRENT COSTS:	\$ 44.75

TOTAL CHARGES FOR THIS INVOICE:	\$ 8,095.25

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 8,095.25
	=====

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

OCTOBER 12, 2010
INVOICE # 43540
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

9/01/10	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM JARED DEASON OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICE; TELEPHONE CONFERENCE WITH JARED DEASON REGARDING SAME; REVIEW AND REVIEW CUSTOMER NOTICE IN ACCORDANCE WITH STAFF'S REVISIONS; RESUBMIT SAME FOR STAFF APPROVAL.	.40
9/07/10	REVIEW CORRESPONDENCE FROM JARED DEASON OF PSC STAFF REGARDING REVIEW AND APPROVAL OF CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; DRAFT CORRESPONDENCE TO BENNY WILKINSON AND DAVID DILENA (FUG) REGARDING MAILING OF NOTICES; DRAFT AFFIDAVIT OF MAILING REGARDING CUSTOMER NOTICES.	.60
9/08/10	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM DAVID DILENA REGARDING RATE CASE NOTICES AND AFFIDAVIT OF MAILING.	.20
9/09/10	REVIEW CORRESPONDENCE FROM DAVID DILENA REGARDING RATE CASE NOTICES AND AFFIDAVIT OF MAILING.	.20
9/14/10	REVIEW STAFF'S SECOND DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; DRAFT PROPOSED RESPONSE TO MISCELLANEOUS SERVICE CHARGE QUERIES; RESEARCH COST JUSTIFICATION FOR MISCELLANEOUS SERVICE CHARGES.	1.00
9/15/10	REVIEW INTERIM RATE ORDER; REVIEW AND REVISE NOTICE OF INTERIM RATES IN ACCORDANCE WITH STAFF COMMENT; REVIEW AND REVISE ESCROW AGREEMENT IN LIGHT OF STAFF COMMENTS; DRAFT CORRESPONDENCE TO CLIENT REGARDING INTERIM RATE ORDER AND APPROVED NOTICE OF INTERIM RATES; DRAFT AFFIDAVIT OF MAILING REGARDING SAME.	.80
9/15/10	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING AFFIDAVIT OF MAILING FOR INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF	.40

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Invoice #: 43540

PAGE 2

9/16/10	SAME; PREPARE DOCUMENTS FOR FILING WITH PSC CLERK'S E-FILING SYSTEM. REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO CLIENT REGARDING AFFIDAVIT OF MAILING, ESCROW AGREEMENT AND CUSTOMER NOTICE ISSUES; REVIEW CORRESPONDENCE FROM AND DRAFT CORRESPONDENCE TO DAVID DILENA REGARDING MAILING OF NOTICE OF INTERIM RATES; REVIEW AFFIDAVIT OF MAILING FOR INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING; DRAFT NOTICE OF FILING; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF SAME; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	.80
9/17/10	REVIEW STAFF'S THIRD DATA REQUEST; REVIEW PSC TRANSFER ORDER; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.	.50
9/20/10	TELEPHONE CONFERENCE WITH CLIENT REGARDING AUDIT REPORT RESPONSES, ESCROW ACCOUNT, NOTICE OF INTERIM RATES AND MISC. RATE CASE ISSUES; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING MAILING OF NOTICE AND IMPLEMENTATION OF INTERIM RATES.	.40
9/21/10	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT AND CONSULTANT REGARDING RESPONSE TO STAFF'S AUDIT REPORT; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING SAME; LEGAL RESEARCH REGARDING DEPRECIATION ISSUE AND TRANSFER COSTS.	.50
9/29/10	TRAVEL FORT MYERS AND ATTEND CUSTOMER MEETING.	7.60
9/30/10	REVIEW AND COMMENT UPON CUSTOMER MEETING COMMENTS	.20
9/30/10	TRAVEL FROM FORT MYERS AFTER ATTENDING CUSTOMER MEETING; DRAFT MEMORANDUM TO CLIENT AND CONSULTANT REGARDING CONTENT OF CUSTOMER MEETING; REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME.	4.20
	TOTAL HOURS	17.80

PROFESSIONAL FEES

\$ 5,434.00

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NI FLORIDA, LLC

Invoice #: 43540

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TRAVEL EXPENSE	470.14
PHOTOCOPIES	46.50
TOTAL COSTS ADVANCED	\$ 516.64

TOTAL STATEMENT	----- \$ 5,950.64 =====
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NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

OCTOBER 12, 2010
INVOICE # 43540
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 5,434.00
CURRENT COSTS:	\$ 516.64

TOTAL CHARGES FOR THIS INVOICE:	\$ 5,950.64

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 5,950.64
	=====

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NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

NOVEMBER 10, 2010
INVOICE # 43777
FILE # 43053-00004
PAGE 1

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

10/04/10	REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING PROPOSED RESPONSES TO STAFF'S SECOND AND THIRD DATA REQUESTS; REVIEW AND REVISE DRAFT OF RESPONSE TO PSC IN LIGHT OF SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING CUSTOMER MEETING ISSUES.	.70
10/11/10	REVIEW AND COMMENT UPON PROPOSED RESPONSES TO STAFF'S SECOND DATA REQUEST	.30
10/11/10	REVIEW CORRESPONDENCE AND PROPOSED RESPONSES TO STAFF'S SECOND DATA REQUEST FROM CLIENT; REVIEW AND REVISE PROPOSED RESPONSES; DRAFT CORRESPONDING TO PSC CLERK RESPONDING TO STAFF'S SECOND DATA REQUEST; FINALIZE RESPONSE TO DATA REQUEST AND PREPARE DOCUMENTS AND EXHIBITS FOR FILING WITH PSC CLERK'S E-FILING SYSTEM.	2.70
10/12/10	REVIEW CORRESPONDENCE FROM CLIENT REGARDING CUSTOMER MEETING; DRAFT CORRESPONDENCE TO CUSTOMER REGARDING CUSTOMER MEETING ISSUES; TELEPHONE CONFERENCE WITH BART FLETCHER OF PSC STAFF REGARDING STAFF'S POSITION ON RESERVE FUND ISSUE AND STAFF'S POSITION ON NOTICE FOR THE COMPANY'S INTERNAL CUSTOMER MEETING.	.80
10/15/10	DRAFT RESPONSE TO STAFF'S THIRD DATA REQUEST; REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSES TO STAFF'S THIRD DATA REQUEST; REVIEW CORRESPONDENCE FROM CONSULTANT REGARDING SAME; REVIEW ATTACHMENTS PROVIDED BY CLIENT; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	1.20
10/15/10	REVIEW CORRESPONDENCE FROM CLIENT REGARDING ESCROW AGREEMENT; REVIEW ESCROW AGREEMENT.	.20
10/19/10	REVIEW STAFF'S FOURTH DATA REQUEST; DRAFT CORRESPONDENCE TO STAFF REGARDING QUICK (ERRONEOUS?) DEADLINE FOR RESPONSE TO STAFF'S	.80

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Invoice #: 43777

PAGE 2

	FOURTH DATA REQUEST; TELEPHONE CONFERENCE WITH BART FLETCHER REGARDING SAME; DRAFT CORRESPONDENCE TO CLIENT REGARDING STAFF'S FOURTH DATA REQUEST.	
10/20/10	REVIEW CORRESPONDENCE/COMPLAINT FROM CUSTOMER TO PSC; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME.	.20
10/20/10	TELEPHONE CONFERENCE WITH PSC STAFF REGARDING STATUS OF INTERIM RATES AND CUSTOMER NOTICE; REVIEW DOCKET AND FILE FOR OUTSTANDING ITEMS; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM DAVID DILENA OF FUG REGARDING CUSTOMER NOTICE AND AFFIDAVIT OF MAILING.	.50
10/21/10	TELEPHONE CONFERENCE WITH CLIENT REGARDING WAIVER OF DEADLINE TO PROCESS CASE AND ISSUES TO BE ADDRESSED IN UPCOMING DATA REQUESTS; TELEPHONE CONFERENCE WITH JARED DEASON OF PSC STAFF REGARDING SAME; DRAFT CORRESPONDENCE TO STAFF REGARDING WAIVER; DRAFT CORRESPONDENCE TO PSC CLERK WAIVING DEADLINE TO PROCESS CASE.	1.30
10/25/10	DRAFT CORRESPONDENCE TO FLORIDA UTILITY GROUP REGARDING CUSTOMER NOTICE AND AFFIDAVIT OF SERVICE TO BE FILED WITH PSC CLERK; REVIEW CORRESPONDENCE FROM FUG REGARDING SAME; REVIEW NOTICE AND AFFIDAVIT; DRAFT NOTICE OF FILING REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF DOCUMENTS; PREPARE AND FILE DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM.	.50
10/26/10	DRAFT CORRESPONDENCE TO COREY WITTENZELLNER REGARDING STATUS OF AFFIDAVIT AND CUSTOMER NOTICE; REVIEW CORRESPONDENCE REGARDING SAME; DRAFT NOTICE OF FILING REGARDING AFFIDAVIT; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING; PREPARE AND FILE DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM.	.80
10/29/10	REVIEW CORRESPONDENCE FROM CLIENT INCLUDING RESPONSES TO STAFF'S FOURTH DATA REQUEST; REVIEW PROPOSED RESPONSES; DRAFT CORRESPONDENCE TO CLIENT REGARDING PROPOSED RESPONSES; DRAFT CORRESPONDENCE TO PSC STAFF RESPONDING TO STAFF'S	2.20

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PAGE 3

FOURTH DATA REQUEST; REVIEW STAFF'S FIFTH DATA
REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND
CONSULTANTS REGARDING STAFF'S FIFTH DATA REQUEST;
REVIEW STAFF'S ACKNOWLEDGMENT OF EXTENSION OF
TIME.

TOTAL HOURS 12.20

PROFESSIONAL FEES \$ 3,728.50

TRAVEL EXPENSE 354.96

PHOTOCOPIES 11.75

TOTAL COSTS ADVANCED \$ 366.71

TOTAL STATEMENT \$ 4,095.21

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NI FLORIDA, LLC
BENNY WILKINSON
10913 METRONOME
HOUSTON, TX 77943-2201

NOVEMBER 10, 2010
INVOICE # 43777
FILE # 43053-00004

MATTER: 12/31/09 TY RATE CASE - LEE COUNTY

CURRENT INVOICE SUMMARY

SUMMARY OF CHARGES RENDERED ON THIS INVOICE:

CURRENT FEES:	\$ 3,728.50
CURRENT COSTS:	\$ 366.71

TOTAL CHARGES FOR THIS INVOICE:	\$ 4,095.21

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 4,095.21
	=====

Time Report

Unbilled

NI FLORIDA, LLC / 12/31/09 TY RATE CASE - LEE COUNTY (43053-4)

12/08/2010

Date	SM/Task	Attorney Name	Rate	Hours	Amount	Rev Hrs	Rev Amt	Service	Activity	Status
11/01/2010	0046	CHRISTIAN W MARCELLI	A	0.80	244.00	0.80	244.00	10000	REVIEW OF PROPOSED PRESENTATION TO CUSTOMERS; CONTINUED REVIEW AND COMMENT UPON RESPONSE TO STAFF'S FOURTH DATA REQUEST.	Unbilled
11/01/2010	0046	CHRISTIAN W MARCELLI	A	0.50	152.50	0.50	152.50	10000	REVIEW PROPOSED RESPONSE TO STAFF'S FOURTH DATA REQUEST FROM CLIENT; REVIEW AND REVISE RESPONSE TO STAFF'S FOURTH DATA REQUEST.	Unbilled
11/02/2010	0046	CHRISTIAN W MARCELLI	A	0.80	244.00	0.80	244.00	10000	REVIEW CORRESPONDENCE AND ATTACHMENT FROM CLIENT DETAILING O&M EXPENSES AS REQUESTED BY STAFF; TELEPHONE CONFERENCE WITH CLIENT REGARDING O&M JUSTIFICATION; REVIEW PROPOSED CUSTOMER MEETING PRESENTATION FROM CLIENT; DRAFT CORRESPONDENCE TO CLIENT REGARDING PROPOSED REVISIONS TO PRESENTATION.	Unbilled
11/03/2010	0046	CHRISTIAN W MARCELLI	A	1.00	305.00	1.00	305.00	10000	DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSE TO STAFF'S FOURTH DATA REQUEST; REVIEW AND REVISE RESPONSE TO FOURTH DATA REQUEST IN LIGHT OF SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING RESPONSE; PREPARE DOCUMENTS AND FILE WITH PSC CLERK'S E-FILING SYSTEM.	Unbilled
11/08/2010	0046	CHRISTIAN W MARCELLI	A	1.80	549.00	1.80	549.00	10000	REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROPOSED RESPONSES TO STAFF'S FIFTH DATA REQUEST; PREPARE RESPONSE STAFF'S QUERY; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME; PREPARE CORRESPONDENCE AND SUPPORTING DOCUMENTATION FOR FILING WITH PSC CLERK'S E-FILING SYSTEM.	Unbilled
11/08/2010	0046	CHRISTIAN W MARCELLI	A	2.00	610.00	2.00	610.00	10000	DRAFT RESPONSE TO STAFF'S FIFTH DATA REQUEST; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING RESPONSES TO STAFF'S FIFTH DATA REQUEST; REVIEW FILING IN NI FLORIDA HUDSON CASE FOR CONSISTENCY; REVIEW AND REVISE RESPONSE IN LIGHT OF ABOVE.	Unbilled
11/09/2010	0046	CHRISTIAN W MARCELLI	A	2.00	610.00	2.00	610.00	10000	DRAFT RESPONSE TO STAFF'S FIFTH DATA REQUEST; REVIEW RESPONSES AND SUPPORTING DOCUMENTS FROM CLIENT; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME.	Unbilled
11/10/2010	0046	CHRISTIAN W MARCELLI	A	0.80	244.00	0.80	244.00	10000	REVIEW CORRESPONDENCE FROM RICK MELCHER REGARDING CUSTOMER MEETING ISSUES; REVIEW STAFF AUDIT REPORT REGARDING ISSUES RAISED AT CUSTOMER MEETING; TELEPHONE CONFERENCE WITH CLIENT REGARDING RESPONSE TO ISSUES RAISED AT CUSTOMER MEETING.	Unbilled
11/12/2010	0046	CHRISTIAN W MARCELLI	A	0.70	213.50	0.70	213.50	10000	REVIEW STAFF'S SIXTH DATA REQUEST; TELEPHONE CONFERENCE WITH JARED DEASON OF PSC STAFF REGARDING STAFF'S SIXTH DATA REQUEST; DRAFT CORRESPONDENCE TO CLIENT AND CONSULTANT REGARDING STAFF'S SIXTH DATA REQUEST.	Unbilled
11/17/2010	0046	CHRISTIAN W MARCELLI	A	2.10	640.50	2.10	640.50	10000	REVIEW LETTER FROM OPC ADDRESSING RATE CASE ISSUES; TELEPHONE CONFERENCE WITH CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING STAFF'S SIXTH DATA REQUEST; REVIEW RESPONSES SUBMITTED BY CLIENT; DRAFT CORRESPONDENCE TO PSC CLERK RESPONDING TO STAFF'S SIXTH DATA REQUEST; REVIEW AND REVISE RESPONSES IN LIGHT OF CLIENT COMMENTS.	Unbilled
11/18/2010	0046	CHRISTIAN W MARCELLI	A	0.80	244.00	0.80	244.00	10000		Unbilled

Time Report

Unbilled

NI FLORIDA, LLC / 12/31/09 TY RATE CASE - LEE COUNTY (43053-4)

12/08/2010

Date	SM/Task	Attorney Name	Rate	Hours	Amount	Rev Hrs	Rev Amt	Service	Activity	Status
CONTINUED REVIEW AND DISCUSSION WITH CLIENT REGARDING RESPONSE TO STAFF'S SIXTH DATA REQUEST AND OPC'S LETTER REGARDING ALLOCATED EXPENSES AND OTHER ISSUES.										
11/19/2010	0046	CHRISTIAN W MARCELLI	A	2.50	762.50	2.50	762.50	10000		Unbilled
TELEPHONE CONFERENCE WITH CLIENT REGARDING RESPONSE TO STAFF'S SIXTH DATA REQUEST, OPC'S LETTER CRITIQUING OVERHEAD ALLOCATIONS AND DOCUMENTATION REQUIRED TO RESPOND THERETO; REVIEW AND REVISE CLIENT'S PROPOSED RESPONSES TO STAFF'S SIXTH DATA REQUEST; DRAFT CORRESPONDENCE TO AND REVIEW CORRESPONDENCE FROM CLIENT REGARDING SAME; DRAFT CORRESPONDENCE TO PSC CLERK REGARDING FILING OF DOCUMENTS; PREPARE AND FILE DOCUMENTS WITH PSC CLERK'S E-FILING SYSTEM.										
11/19/2010	0003	MARTIN S FRIEDMAN	A	1.00	330.00	1.00	330.00	10000		Unbilled
REVIEW PUBLIC COUNSEL LETTER TO THE PSC STAFF AND PROPOSED RESPONSES TO STAFF'S DATA REQUEST; PARTICIPATE IN CONFERENCE CALL WITH CLIENT										
11/22/2010	0046	CHRISTIAN W MARCELLI	A	0.80	244.00	0.80	244.00	10000		Unbilled
REVIEW AND REVISE RESPONSE TO STAFF'S SIXTH DATA REQUEST; TELEPHONE CONFERENCE WITH JARED DEASON REGARDING STAFF'S FOCUS ON OPC LETTER; DRAFT CORRESPONDENCE TO CLIENT REGARDING SAME.										
11/30/2010	0046	CHRISTIAN W MARCELLI	A	0.50	152.50	0.50	152.50	10000		Unbilled
REVIEW SECOND REVISION OF RESPONSE TO OPC FROM CLIENT; PREPARE COMMENTS ON CLIENT'S DRAFT; REVIEW AUDIT REPORT, PAA ORDER IN HUDSON RATE CASE, AND TRANSFER ORDER; DRAFT CORRESPONDENCE TO CLIENT REGARDING COMMENTS.										
Report Totals:				18.10	5,545.50	18.10	5,545.50			

Cost Report

Unbilled

NI FLORIDA, LLC / 12/31/09 TY RATE CASE - LEE COUNTY (43053-4)

12/08/2010

Date	SM/Task	Service Code	Description	Attorney	Quantity	Amount	Rev Qty	Rev Amt	Status
11/15/2010 PHOTOCOPIES		00020	PHOTOCOPIES	COST	49.00	12.25	49.00	12.25	Unbilled
Report Totals:					49.00	12.25	49.00	12.25	