

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 15, 2016

TO: Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk

FROM: Curtis M. Mouring, Public Utilities Supervisor, Division of Accounting & Finance *CM*

RE: Docket No. 150269-WS - Application for limited proceeding water rate increase in Marion, Pasco, and Seminole Counties, by Utilities, Inc. of Florida.

Please add the following emails and attachments to the above-referenced docket file.

RECEIVED-FPSC
2016 JUN 15 AM 8:55
COMMISSION
CLERK

Curt Mouring

From: Martin S. Friedman <mfriedman@ff-attorneys.com>
Sent: Tuesday, June 14, 2016 1:30 PM
To: Curt Mouring
Cc: John Hoy ; Patrick Flynn ; Christie H. Kincaid; Jared Deason
Subject: UIF LIMP

Curt,
The water service lines that were replaced in the Golden Hills (Marion County) proforma project in the Limited Proceeding were developer contributed when the system was built beginning in the mid-1970's. Since the lines were contributed and not in rate base, there would not have been any depreciation expense in rates. Thus, no adjustment to depreciation expense, or accumulated depreciation is appropriate. There would be an adjustment to CIAC, but that would have no revenue impact.

Please do not hesitate to give me a call if you have any questions. Regards, Marty

MARTIN S. FRIEDMAN, ESQ.
Shareholder



766 North Sun Drive
Suite 4030
Lake Mary, FL 32746
T: 407.830.6331
F: 407.878.2178
C: 407.310.2077
mfriedman@ff-attorneys.com
[Facebook](#) | ff-attorneys.com

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From: Martin S. Friedman [<mailto:mfriedman@ff-attorneys.com>]
Sent: Tuesday, June 14, 2016 11:54 AM
To: John Hoy <JPHoy@uiwater.com>; Patrick Flynn <PCFlynn@uiwater.com>; Christie H. Kincaid <CHKincaid@uiwater.com>; Jared Deason <JDeason@uiwater.com>
Subject: UIF LP

John,
I got a call from Curt Mouring who is working on the Staff Recommendation. His issue at this point is depreciation expense in connection with the retirement of the lines that were replaced by the pro forma project. He agrees that since they would have been fully depreciated that there would be no change in rate base, but he assumes that depreciation expense was included in the last UIF-Marion County rate case (which would have been with 12/31/08 TY), so he is proposing an adjustment to reduce depreciation expense by the depreciation on 75% of the retired plant, unless we can come up with some basis to dispute that.

My initial thought is that if the lines were originally contributed then UIF would not have been receiving depreciation expense in rates. I did not see anything in my cursory review of the rate base discussion in the PAA Order (attached) that edifies this issue. Obviously, Curt needs a response soon. Any thoughts?

Marty

MARTIN S. FRIEDMAN, ESQ.
Shareholder



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Curt Mouring

From: Martin S. Friedman <mfriedman@ff-attorneys.com>
Sent: Friday, June 10, 2016 2:52 PM
To: Curt Mouring
Cc: John Hoy ; Patrick Flynn ; Christie H. Kincaid; Jared Deason
Subject: UIF Limited proceeding
Attachments: Updated Rate Case Expense.pdf

Curt,

Pursuant to your request attached is the updated rate case expense schedule, and legal backup documents. Let me know if you need anything else.

Marty

MARTIN S. FRIEDMAN, ESQ.

Shareholder



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UTILITIES, INC. of FLORIDA
 WATER LIMITED PROCEEDING
 SCHEDULE OF RATE CASE EXPENSE

Rate Case Expense

	(a)	(b)	(c)			
Line No.	Firm	Person	Hourly Rate/Person	Hours	Total	Notes
1	Public Service Commission		n/a	n/a	\$ 2,250	Filing Fee This reflects the amount of Legal Fees this far incurred
2	Friedman & Friedman P.A.		\$360	n/a	\$ 11,958	Legal Fees - actual This reflects the amount of Legal Costs this far incurred
3	Friedman & Friedman P.A.		n/a	n/a	\$ 976	Legal Costs - actual
4	Friedman & Friedman P.A.		\$360	n/a	\$ 7,715	Legal Fees & Costs - estimated This amount reflects the estimated amount of Legal Fees and Costs to complete the rate case
5	Utilities, Inc. of Florida		n/a	n/a	\$ 3,963	Customer Notices, Postage This amount reflects the postage for 4,833 customer receiving 2 notices
6	Utilities, Inc. of Florida		n/a	n/a	\$ 508	Customer Notices, Stock This amount reflects the paper stock for 4,4835 customer receiving 2 notices
7	Utilities, Inc. of Florida		n/a	n/a	\$ -	Travel, Airfare
8	Utilities, Inc. of Florida		n/a	n/a	\$ 300	Travel, Hotel/Accommodation This amount reflects the estimated hotel charges for UIF employees to attend agenda conference
9	Utilities, Inc. of Florida		n/a	n/a	\$ 443	Travel, Mileage This amount reflects the mileage cost for UIF employees to attend customer meetings
10	Utilities, Inc. of Florida		n/a	n/a	\$ 288	Travel, Mileage This amount reflects the mileage cost for UIF employees to attend agenda conference
11	Utilities, Inc. of Florida		n/a	n/a	\$ 245	Travel, Meals This amount reflects the estimated meal cost for UIF employees to attend customer meetings and agenda conference
12	Utilities, Inc. of Florida		n/a	n/a	\$ 103	Fed Ex, Copies Invoice previously provided
14	Total				<u>\$ 28,779</u>	
					<u>4 Year Amortization</u>	<u>\$ 7,195</u>

Utilities, Inc. of Florida
Docket No. 150269-WS
Friedman & Friedman, P.A.

- Actual Attorney Fees through June 9, 2016 (Invoices & Report Attached): \$11,988.00.
- Actual Costs through June 9, 2016 (Invoices Attached): \$976.04
- Filing Fee: \$2,250.00 (not included in costs above)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
1.5 hrs.	Respond to formal and informal data requests from Staff and OPC and miscellaneous correspondence and telephone conferences with client;
1.0 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
15.0 hrs.	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
.5 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
2.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
20.0 hrs. @ \$360/hr.	\$7,200.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 510.00 Attend Agenda Conference (travel/meals/hotel)
\$ 5.00 Estimated photocopier costs
\$ 515.00 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$19,188.00
TOTAL ACTUAL AND ESTIMATED COSTS: \$1,491.04
FILING FEE: \$2,250.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

May 5, 2015

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 1806
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now **\$108.00**

FEES

		<u>Hours</u>	<u>Amount</u>
04/13/15	MSF	Review, research and respond to correspondence from Ms. DiPasquale regarding legal description format	0.30 \$108.00
		Total Fees	0.30 \$108.00
		Total Fees & Disbursements	\$108.00

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

January 5, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2527
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now

\$2,891.49

FEES

			<u>Hours</u>	<u>Amount</u>
12/27/15	MSF	Review Prior PSC Orders and letter to Mr. Hoy and others regarding loss of irrigation revenues; Review SAPs in various Tariffs and letter to Mr. Deason and others concerning same;	0.70	\$252.00
	MSF	Review and revise Application and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
12/29/15	MSF	Review and comment upon draft MFRs; Telephone Conference with Mr. Hoy who telephoned concerning same; Finalize application and letter to Mr. Deason;	0.70	\$252.00
		Total Fees	1.70	\$612.00

DISBURSEMENTS

Amount

12/16/15	Filing Fee	\$2,250.00
12/22/15	FedEx	\$29.49
	Total Disbursements	<hr/> \$2,279.49
	Total Fees & Disbursements	<hr/> \$2,891.49

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

February 5, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2605
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now **\$1,396.20**

FEES

			<u>Hours</u>	<u>Amount</u>
01/23/16	MSF	Research and draft letters to County Administrator of Marion, Pasco and Seminole Counties; Correspondence with Mr. Flynn; Research and draft separate Initial Customer Notices; Letter to Mr. Mouring at PSC concerning same;	2.10	\$756.00
01/26/16	MSF	Review Staff's first data request and letter to Mr. Hoy and others concerning same; Correspondence with Mr Mouring at PSC Staff regarding notice;	0.20	\$72.00
01/27/16	MSF	Finalize Customer Notices and draft Affidavits of Mailing and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
01/28/16	MSF	Research and draft letters to librarians; Letter to Mr. Mouring at PSC;	0.30	\$108.00
01/29/16	MSF	Finalize and mail letters to librarians; correspondence with PSC attorney; letter to Mr. Flynn;	0.30	\$108.00

Total Fees

3.20

\$1,152.00

DISBURSEMENTS

Amount

01/29/16

Legal Advertisement

\$244.20

Total Disbursements

\$244.20

Total Fees & Disbursements

\$1,396.20

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

March 4, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2705
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now **\$1,745.06**

FEES

			<u>Hours</u>	<u>Amount</u>
02/12/16	MSF	Review proposed responses and documents from Mr. Flynn and begin draft of response to staff's first data request;	0.60	\$216.00
02/14/16	MSF	Review and incorporate customer complaints into response	0.20	\$72.00
02/15/16	MSF	Review documents and responses from Mr. Deason and incorporate in first data request responses;	0.80	\$288.00
02/24/16	MSF	Begin research and draft of responses to OPC's concerns; Research and draft Customer Meeting Notices and letter to PSC Staff concerning same;	0.80	\$288.00
02/25/16	MSF	Telephone Conference with Mr. Deason who telephoned regarding responses to OPC Issues; Review Staff's 2nd Data Request and letter to Mr. Hoy and other concerning same; Review, revise and	0.80	\$288.00

incorporate Mr. Deason's responses response to OPC
Issues and Concerns;

02/29/16	MSF	Review comments from PSC Staff on Customer Meeting Notices, and revise Notices accordingly; Draft Affidavit of Mailing and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
		Total Fees	3.50	\$1,260.00

DISBURSEMENTS

		<u>Amount</u>
	Photocopies	\$59.25
02/05/16	Legal Notice-Seminole	\$49.50
02/15/16	Legal Notice-Pasco	\$49.50
02/18/16	Advertise Legal Notice	\$244.20
02/23/16	FedEx-Overnight Delivery	\$45.70
	FedEx-Overnight Delivery	\$36.91
	Total Disbursements	\$485.06
	Total Fees & Disbursements	\$1,745.06

Friedman & Friedman, P.A.
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

March 11, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2717
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now

367.80
~~5244.20~~

FEES

			<u>Hours</u>	<u>Amount</u>
03/02/16	MSF	Review, revised and incorporate Mr. Flynn's responses to OPC's First Concerns and letter to all concerning same;	0.30	\$108.00
03/06/16	MSF	Review customer correspondence filed in docket and staff responses and letter to Mr. Hoy and others concerning same;	0.10	\$36.00
03/08/16	MSF	Begin review, revise, research and draft of responses to staff's 2nd data request;	0.70	\$252.00
03/09/16	MSF	Correspondence from PSC attorney and with Mr. Deason; Letter to PSC Clerk with revised Pasco County Schedules; Correspondence with Mr. Flynn regarding data request responses;	0.40	\$144.00
03/10/16	MSF	Finalize and file responses to Staff's Second Data request	0.20	\$72.00

Total Fees

1.70

~~50.00~~
612.00

DISBURSEMENTS

Amount

03/11/16

Refund of overpayment for advertising legal notice

(\$244.20)

Total Disbursements

(\$244.20)

Total Fees & Disbursements

5244.20
367.80

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

April 6, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2757
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now **\$880.25**

FEES

			<u>Hours</u>	<u>Amount</u>
03/11/16	MSF	Telephone Conference with Mr. Hoy and Mr. Flynn who telephoned;	0.40	\$144.00
03/15/16	MSF	Telephone Conference with PSC attorney Crawford who telephoned ; Correspondence with Mr. Deason; follow-up call from attorney Crawford, revise Notice and follow-up correspondence to Mr. Deason	0.40	\$144.00
03/16/16	MSF	Telephone Conference with Ms. Thompson of PSC who telephoned; review on-line map and letter to Mr. Hoy and others concerning same; Letter to Ms. Thompson;	0.40	\$144.00
03/18/16	MSF	Review affidavit of mailing, draft notice of filing and review file and follow-up letter to Mr. Deason;	0.20	\$72.00
03/21/16	MSF	Review Affidavits of Mailing Initial Customer Notices and Customer Meeting Notices and the Notices; Draft and e-file Notices of Filing each;	0.30	\$108.00

03/25/16	MSF	Review OPC Notice of Intervention and letter to Mr. Hoy and others concerning same;	0.10	\$36.00
03/29/16	MSF	Conference call with Mr. Hoy and Mr. Flynn regarding various matters;	0.50	\$180.00
03/31/16	MSF	Review Staff's 3rd Data Request and letter to Mr. Hoy and others concerning same;	0.10	\$36.00
		Total Fees	2.40	\$864.00

DISBURSEMENTS

	<u>Amount</u>
Photocopies	\$16.25
Total Disbursements	\$16.25
Total Fees & Disbursements	\$880.25

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

May 3, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2869
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now

\$7,537.24

FEES

		<u>Hours</u>	<u>Amount</u>
04/07/16	MSF Telephone Conference with Mr. Hoy and Mr. Flynn regarding upcoming customer meetings; Review Chairman's letter to legislators and recent customer letter and letter to Mr. Hoy concerning same;	0.20	\$72.00
04/08/16	MSF Correspondence and telephone conference with Mr. Hoy who telephoned regarding upcoming customer meetings;	0.20	\$72.00
04/12/16	MSF Travel to Pasco County and attend customer meeting and conference with client in between; Return to Lake Mary office	15.00	\$5,400.00
04/13/16	MSF Travel to Ocala and attend customer meeting; Return to Lake Mary office	3.70	\$1,332.00
04/14/16	MSF Review responses to Staff's Third Data Request, draft and e-file responses with PSC Clerk	0.20	\$72.00

04/16/16	MSF	Review miscellaneous correspondence and comment on Pasco County issue;	0.20	\$72.00
04/26/16	MSF	Letter to PSC Clerk with additional responses to Staff's Third Data request;	0.20	\$72.00
		Total Fees	19.70	\$7,092.00

DISBURSEMENTS

			<u>Amount</u>	
04/18/16		Travel		\$240.93
		Travel		\$204.31
		Total Disbursements		\$445.24
		Total Fees & Disbursements		\$7,537.24

Friedman & Friedman, P.A.

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Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

June 3, 2016

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2927
File No.: 30057.224

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: John Stover

RE: UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING

Balance Due Now **\$108.00**

FEES

		<u>Hours</u>	<u>Amount</u>	
05/04/16	MSF	Review Staff's 4th Data Request and letter to Mr. Hoy concerning same;	0.10	\$36.00
05/13/16	MSF	Review, finalize and file responses to Staff's Fourth Data Request	0.20	\$72.00
		Total Fees	0.30	\$108.00
		Total Fees & Disbursements		\$108.00

Lwyr Date	Lawyer Matter	Client Matter Description	Law Type	Hours	Rate	Total
Entry #	Task	Explanation				
MSF Jun 8/2016 35025 No Held	Martin S. Friedman 30057.224 BWM	Utilities, Inc. UTILITIES INC. OF FLORIDA 2015 LIMITED PROCEEDING Telephone Conference with Mr. Hoy who telephoned; Research and draft letter to PSC Clerk to bifurcate the rate increases	util	0.50	360.00	180.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	0.50	180.00
Total Billable	0.50	180.00
Total:	0.50	180.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	0.50	180.00
Total:	0.50	180.00

REPORT SELECTIONS - Time Listing

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Friday, June 10, 2016 at 11:38:56 AM
Ver	14.1 (14.1.20150324)
Date Range	Jun/ 1/2016 To Jun/10/2016
Matters	30057.224
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Working Lawyer	All
Task	All
Summarize by Type of Law	No
Sorted by	Order Entered
Time/Fee	Both
Include Daily totals	No
Include Held Items only	No
Matter Security Enabled	No
Printed from	Register