

ROSE, SUNDBSTROM & BENTLEY, LLP

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

October 13, 2008
VIA HAND DELIVERY

MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET
CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: K.W. Resort Utilities Corp.; PSC Docket 070293-SU
Late-Filed Exhibits 41-43
Our File No. 34000.05

RECEIVED-FPSC
08 OCT 13 PM 4:57
COMMISSION
CLERK

Dear Ms. Cole:

Attached in accordance with the agreement reached at hearings in the above-referenced matter on October 2, 2008, are 15 copies of combined Late-Filed Exhibits 41 through 43 prepared in order to update actual and estimated rate case expense and to provide additional supporting documentation to that provided in Exhibit No. 34 rendered at hearing.

Rather than provide these as separate exhibits, these three have been combined into one total exhibit, which includes all the requirements of 41 through 43 and provides the additional information necessary to update all rate case expense and provide a lead schedule reflecting those total costs.

Should you or any members of the staff have any questions in this regard, please let me know.

- COM
- ECR
- GCL
- OPC
- RCP
- SSC
- SGA
- ADM
- CLK

Sincerely,
ROSE, SUNDBSTROM & BENTLEY, LLP

F. Marshall Deterding
For The Firm

FMD/tms

cc: Ralph Jaeger, Esquire
Bart Fletcher
Steve Burgess, Esquire

DOCUMENT NUMBER-DATE

09729 OCT 13 08

FPSC-COMMISSION CLERK

KW RESORT UTILITIES CORP.
PSC Docket No. 070293-SU

LATE-FILED EXHIBITS 41, 42, AND 43
Updated Rate Case Expense Schedules and Source Documents

The Utility was requested to update rate case expenses and to include all source documents that were missing from PED_9 (Hearing Exhibit 34). Rather than provide these as separate exhibits, we have updated all of the supporting schedules and estimates and provided the summary schedule for all, as well as including all of the missing source documents from that earlier exhibit.

DOCUMENT NUMBER-DATE
09729 OCT 13 2008
FPSC-COMMISSION CLERK

KW Resort Utility
Late-Filed Exhibits 41-43
Docket No. 070293-SU
Total Actual and Estimated Rate Case Expense Through Hearing

Legal - Rose, Sundstrom & Bentley	\$ 314,483
Accounting - Carlstedt, Jackson, Nixon & Wilson CPA's	191,885
Engineering - Weiler Engineering (Ed Castle P.E.)	12,960
Company Time	80,450
Company Expense (Filing Fees \$2,000, Mailings, Copying, Notices \$8,000, Phone, Fed Ex, etc.)	<u>10,000</u>
	\$ 609,778.00

KW Resort Utilities Corp.
Docket No. 070293-SU
Actual and Estimated Rate Case Expense Through Hearing
Company Expense
Late-Filed Exhibits 41-43

Dates	Doug Carter		Gillian Siefert		Judy Irizarry		William L. Smith, Jr.		Total	
	Hours	Amount	Hours	Amount	Hours	Amount	Hours	Amount	Hours	Amount
February - March, 2007	20	\$ 1,000.00	36	\$ 1,440.00	20	\$ 400.00	\$ -	-	76	\$ 2,840.00
April - June, 2007	20	1,000.00	100	4,000.00	20	400.00	-	-	140	5,400.00
March - Jun, 2007	50	2,500.00	-	-	20	400.00	-	-	70	2,900.00
June - December, 2007	560	28,000.00	234	9,360.00	560	11,200.00	-	-	1354	48,560.00
November, 2007 - January, 2008	10	500.00	-	-	10	200.00	-	-	20	700.00
May - July, 2008	<u>24</u>	<u>1,200.00</u>	-	-	<u>0</u>	-	-	-	<u>24</u>	<u>1,200.00</u>
February 2007 - September 2008							100.50	\$10,050	100.5	\$10,050.00
September 30 - October 2, 2008							<u>24.00</u>	<u>\$2,400.00</u>	<u>24</u>	<u>\$ 2,400.00</u>
	684	34,200.00	370	14,800.00	630	12,600.00			1808.5	\$74,050.00
Estimate to Complete	<u>20</u>	<u>1,000.00</u>	<u>20</u>	<u>800.00</u>	<u>80</u>	<u>1,600.00</u>	<u>30.00</u>	<u>\$3,000.00</u>	<u>150</u>	<u>\$ 6,400.00</u>
Total Actual and Estimated Expense	<u>704</u>	<u>\$35,200.00</u>	<u>390</u>	<u>\$15,600.00</u>	<u>710</u>	<u>\$14,200.00</u>			<u>1958.5</u>	<u>\$80,450.00</u>

KW RESORT UTILITIES CORP.
October 9th
Doug Carter's time on FPSC rate case
Late-Filed Exhibits 41-43

February 2007 through March 2007 (Total 20 hours)

- Review and discuss all documents with William Smith that were provided to accountants for Rate case Feasibility Study

April 2007 through June 2007 (Total 20 hours)

- Review and discuss all documents and information provided to accountants for "Test Year" with William Smith that were provided to accountants

March 2007 through June 2007: (Total 50 hours)

- Obtained the water history of KWRU's customers from the Florida Keys Aqueduct Authority to determine each customer's class, meter size, and water usage
- Reviewed water history with accountants and William Smith to help determine the number of customers to be billed, customer type, meter size and actual consumption
- Review all bulk service agreements to determine if they will be necessary to continue or should the customer be billed according to consumption
- All data compiled and forwarded to accountants to develop a billing analysis

June 2007 through December 2007: (Total 560 hours, 20 hours per week for 7 months)

- Responded to hundreds of FPSC Staff and Citizen's Interrogatories and Request for Productions
- Complied thousands of records which included; pulling invoices and other documents from files, reviewing records, copying thousands files, shipping hundreds of pounds of records, numerous conference calls, emails and countless phone calls with William Smith, our attorneys and accountants to review and finalize all material submitted

November 2007 through January 2008 (Total 10 hours for depositions)

- Prepare for deposition, completed deposition and reviewed deposition

May 2008 through July 2008 (Total 24 hours)

- Continue to work on Interrogatories and Request for Production
- Finalize other miscellaneous rate case items

September 2008 (Total 20 hours)

- Finalize other miscellaneous rate case items
- Prepare for hearings

Estimate to Complete

October 2008 (Total 56 hours)

- Prepare and attend hearings
- Respond to customer comments and other hearing issues

November – December (Total 20 hours)

Total Actual Rate Case Time 704 hours

Total Actual and Estimated Rate case time 780 hours

KW RESORT UTILITIES CORP.
Late-Filed Exhibits 41-43
Judi Irizarry's estimated time on FPSC rate case

February 2007 through March 2007 (Total 20 hours)

Pulled documents from files, copied and forwarded to accountants, for Rate case Feasibility Study

April 2007 through June 2007 (Total 20 hours)

- Pulled documents from files, copied and forwarded information to accountants, for "Test Year"

March 2007 through June 2007: (Total 20 hours)

- Obtained the water history of KWRU's customers from the Florida Keys Aqueduct Authority to determine each customer's class, meter size, and water usage
- Reviewed water history with Doug Carter to help determine the number of customers to be billed, customer type, meter size and actual consumption
- Review all bulk service agreements with Doug Carter to determine if they will be necessary to continue or should the customer be billed according to consumption
- All data copied, compiled and forwarded to accountants to develop a billing analysis

June 2007 through December 2007: (Total 560 hours, 20 hours per week for 7 months)

- Assisted in gathering documents and information in response to hundreds of FPSC Staff and Citizen's Interrogatories and Request for Productions
- Complied thousands of records which included; pulling invoices and other documents from files, reviewing records, copying thousands files, and shipping hundreds of pounds of records

November 2007 through January 2008 (Total 10 hours for depositions)

- Prepare for deposition, completed deposition and reviewed deposition

Estimate to Complete

Time to complete rate case: (Total 80 hours)

- Return all files, documents and records to original filing cabinets

Total Rate case time 710 hours

KW RESORT UTILITIES CORP - TIME SPENT ON RATE CASE
Late-Filed Exhibits 41-43

GILLIAN SEIFERT		hours
2/07	Preparation & copy documents required by CJNW for Rate Case Feasibility Study and telephones/faxes/e-mails re same	8
3/07	Further information provided to CJNW Go over FKAA SI customer list	24 4
4/07	Provide Test Year information to CJNW	32
5/07	Information provided to CJNW/loans/tariffs/etc	32
6/07	Information provided to CJNW/Income/Contracts/KWGC charges/etc Conference calls/e-mails/faxes etc	32 4
7/07	Look over CJNW's MFR's Vol I /II/III/IV	8
8/07	Audit Request #1 - Documents and Response Telephone calls/docs/etc with CJNW & RSB Conference calls with Kathy Welch, Auditor, PSC re audit and doc requests, etc Request #2 - CJNW provided info re G/L's Pull items required for KW/PSC audit prior to her coming down to look things over in person	16 2 2 8
9/07	PSC Auditor Visit to Key West/pull requested information, provide and copy documentation, answer questions, etc. Audit Request #3 copy and send to PSC & CJNW 2 pages of proof of payment for various Capital Expense Items going back to 1999. Pulling old files out of storage (Maint Barn) (very very hot) Request #4 - more information requested by PSC Request #5 copy 2006 expenses proof of payment at requested/insurance policys/Weiler contracts/AirVac & KEI Contract/etc Peruse PSC Order Establishing Procedure Provide info as requested by CJNW Conference call on Discovery/CJNW/KWRU/RSB/WLS Arrange for Escrow account at BB&T Research and hunt for missing documentation per Discovery Look over and assist with response to 1st set of Interrogatories	16 20 8 12 1 8 1 1 3 2
9/07	Documents research copy/fax/e-mail to CJNW & RSB Interim Rate Increase work done to A/R system for billing at new rate/advise customers or rate increase/mailing prep etc	10 12

	Request #6- provide documentation	4
10/07	Respond to PSC Doc Request #7	3
	Respond to PSC Doc Request #8	8
	Respond to PSC Doc Request #9	2
	Respond to PSC Doc Request #10	4
	Respond to PSC Doc Request #11	1
	Respond to PSC Doc Request #12	1
	Respond to PSC Doc Request #13	1
	Respond to PSC Doc Request #14	1
	Respond to PSC Doc Request #15 (FKAA Flow Data CD)	
	Respond to PSC Doc Request #16 (depreciation schedules)	1
	Respond to Doc Requests #17-35 (working with CJNW)	12
	Respond to Kathy Welch re questions on plant sample/Interrog 64	2
	Other documents requested by K Welch PSC/copied/faxed etc	8
	Vehicle Schedule	2
	Customer Escrow Deposit Information provided to PSC	2
	Run & Fax G/L's to Paul Dechario	3
	Developer Agreements to PSC copied and faxed	2
	OPC's Request to Produce & Interrogatories	3
	Read final audit report	1
	Document request from RSB	5
	Telephone conversations/e-mails faxes documents copies for CJNW	10
11/07	Doc Request information collected/copied faxes to RSB	8
	Ongoing requests for information from CJNW re OPC etc	8
	Deposition with OPC	1
	Conference calls	1
	Communicate with Dan Burgess re upgrade of KWRU A/R billing system	1
12/07	Ongoing Documentation pulled/copied/faxed to RSB & CJNW	10

ACTUAL HOURS SPENT 371

ESTIMATED HOURS TO COMPLETE
REFILE PULLED DOCUMENTS/ETC 20
391

KW RESORT UTILITIES CORP.
Docket No. 070293-SU
William L. Smith, Jr. Actual and Estimate to Complete
Late-Filed Exhibit 41-43

	<u>Amount</u>
February 2007 through September 29, 2008 (100.5 hours)	\$ 10,050.00
<ul style="list-style-type: none">• Reviews and discussions with accountants, engineers and lawyers concerning filing; oversee preparation of rate case exhibits and filing; preparation of direct testimony; oversee and participate in numerous conference calls; review of correspondence related to rate case and discovery; participate and oversee in preparation of discovery responses; participate in depositions; review daily emails; attending depositions	
September 30, 2008 through October 7, 2008 (24 hours)	<u>\$ 2,400.00</u>
<ul style="list-style-type: none">• Participate in preparation for hearing; review prefiled testimonies; review rate case expense; review depositions; prepare for and participate in hearing	
Total Actual Costs Through October 2nd Hearing	\$ 12,450.00
Estimated Time to Complete Rate Case (Total 30 hours) October 3rd - End	\$ 3,000.00
<ul style="list-style-type: none">• Participate in preparation of late-filed exhibits; review other late-filed exhibits; review transcripts; review and assist in preparation of final statement of issues and positions; review other parties' statement of issues and positions; review staff recommendation; monitor Commission final action; review final Commission Order; oversee implementation of rates and noticing	
Total Actual and Estimated Through October 2nd Hearing	<u>\$15,450*</u>

*William Smith, Jr. normal billing rate for legal services is \$400 per hour. For management services related to this rate case, above and beyond those for day to day management services of the Utility which are covered by his Management Agreement, Mr. Smith charges a very conservative rate of \$100 per hour.

KEY WEST GOLF CLUB

6450 College Road • Key West, FL 33040 • Telephone (305) 294-5232 • Fax (305) 294-1212

October 8th, 2008

KW Resort Utilities Corp
6630 Front Street
Key West, FL 33040

INVOICE

To charge the Utility Company for the Customer Mailing on
September 12, 2008, notification re the Rate Case Hearing:

1192 pieces mailed:

Photocopying:	@ \$0.03/copy	\$ 107.28
Postage:	@ \$0.42 ea	\$ 500.64
Envelopes:		\$ 102.51
Paper:	7 reams @ \$4.99 ea	\$ 34.93
labels:		\$ 19.99
Postage Meter Cartridge		<u>\$ 38.37</u>
TOTAL COST OF MAILING		<u>\$ 803.72</u>



18441 NW 2nd Ave, Ste 101. Miami, FL 33169
T: 305.654.3344 F: 305.654.3340

INVOICE
#300

May 2, 2007

rec'd 05/03/07

Ship To: Key West Golf Club
6450 College Rd
Key West, FL 33040

QTY	ITEM #	DESCRIPTION	SERIAL #	UNIT PRICE	LINE TOTAL
1 bx		T-1000 Ink Cartridge <i>3 to a box = \$38.37 ea</i>		\$90.00	\$90.00
				SUBTOTAL	\$90.00
				TAX	\$6.30
				SHIPPING/EXPRESS	\$18.80
				TOTAL	\$115.10

and Advertising & Printing

Invoice

1203 Virginia
Key West, FL 33040
305-296-9803

Date	Invoice #
10/10/2007	9817452

Bill To
KW Resort Utilities Corporation P. O. Box 2125 Key West, FL 33045

*Rec'd
Julie*

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
3,000	#10 regular envelopes white black/0 Sales Tax	0.08 7.50%	240.00T 18.00

Thank you for your business.

Total

\$258.00

INVOICE



*all
Rec'd
TJ
05/21/08*

CUST. PURCHASE ORDER NO.	DATE ORDERED	DATE SHIPPED
JUD1	05/14/08	05/14/08

INVOICE DATE	INVOICE NUMBER	SHIPPED VIA
05/14/08	ZX830700	ROUTING TBD

Customer Number: 44398111

Order Department: 1-800-735-4000
Customer Service: 1-800-359-5000
Fax: 1-800-326-3233

Bill To:
MOG2005 0000855 2 MB 0494 09231S
KEY WEST COUNTRY CLUB
6450 COLLEGE RD
KEY WEST FL 33040

000855

Ship To:
KEY WEST COUNTRY CLUB
PRO SHOP JUD1
6450 COLLEGE RD
KEY WEST FL 33040

We have what you need to get organized! Take advantage of sale offers featured in the enclosed flyer.

Quantity Ordered	Quantity Shipped	Back Ordered	U/M	Stock Number	Description	Color	Unit Price	Amount	
1	0	0		087DL91101	BIC STIC/BRITE LINER DEAL		4.17	4.17	
					BUY 3DZ BIC STIC/GET BRITE				
					Deal Items Listed Below				
0	3	0	DZ	067BK10801	BIC STIC MED POINT PEN	BLACK	*	*	
					***Deal Item**087DL91101				
0	0	1	PK	087ZZ32317	BRITE LINER GRIP XL 4PK	YELLOW	FREE	FREE	
					***Deal Item**087DL91101				
1	1	0	DZ	067BK10529	YELLOW BIC BRITE LINER	YELLOW	5.76	5.76	
2	2	0	ST	067BK90326	BRITELINER HIGHLIGHTER	ASST	4.06	8.12	
1	1	0	EA	067SW54501	SWINGLINE STAPLER BLK	BLACK	5.29	5.29	
30	30	0	RM	067NR11200	MULTIPURPOSE PRR 98 BRIGT	WHITE	4.99	149.70	
1	1	0	CT	067OM97273	20LB COMPUTER PAPER	WHITE	54.99	54.99	
1	1	0	BX	067OM98124	#10 ECON WINDOW ENVELOPE	WHITE	18.79	18.79	
					MERCHANDISE TOTAL			246.82	
					HANDLING			1.48	
					TAX			18.62	
BUYING FROM RELIABLE SAVED YOU \$354.68 OFF LIST PRICES								TOTAL	266.92

Description	Page	STOCK#	AS
HP51645A TWO PACK		HP00245	PK
1000 SMOOTH PAPER CLIPS		OM99149	PK
8.5X11 WHITE BX COPY PPR		OM44015	CT

News & Updates

KEY WEST COUNTRY CLUB

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All the same great benefits of our catalog are on our website.
Our customers are guaranteed the BEST sale prices available!

Contact Us:

Order Department: 1-800-735-4000
Fax: 1-800-326-3233
Customer Service: 1-800-359-5000

RELIABLE Invoice #	RELIABLE Invoice Description	Check Date: 05/23/08	Invoice Date	Amount	Adjustments	Customer # Net Amount
ZXB30700			5/14/2008	\$266.92	\$0.00	1266.92
				<u>\$266.92</u>	<u>\$0.00</u>	<u>\$266.92</u>

Key West Golf Club Operating Account

RELIABLE Invoice #	RELIABLE Invoice Description	Check Date: 05/23/08	Invoice Date	Amount	Adjustments	Customer # Net Amount
ZXB30700			5/14/2008	\$266.92	\$0.00	1266.92
				<u>\$266.92</u>	<u>\$0.00</u>	<u>\$266.92</u>

048626

Key West Golf Club Operating Account

ORIGINAL CHECK HAS A COLORED BACKGROUND PRINTED ON CHEMICAL REACTIVE PAPER - SEE BACK FOR DETAILS

Key West Golf Club

Operating Account
6450 E. College Road
Key West, FL 33040

BB&T
Branch Banking & Trust Company
Key West Office
1010 Kennedy Drive
Key West, Florida 33040-4019

63-9138/2631

No. **048626**

DATE	CHECK NO.	AMOUNT
05/23/08	48626	\$ 266.92

PAY EXACTLY TWO HUNDRED SIXTY SIX AND 92/100 DOLLARS

PAY TO THE ORDER OF: **RELIABLE**
8001 INNOVATION WAY
CHICAGO, IL 60682-0080

[Signature] AUTHORIZED SIGNATURE **MP**

[Signature] AUTHORIZED SIGNATURE **MP**

⑈048626⑈

DOCUMENT NUMBER - DATE

09729 OCT 13 08

FPSC-COMMISSION CLERK

KW RESORT UTILITIES CORP.
Late-Filed Exhibit 41-43
Actual and Estimated Rate Case Expense
Engineering Expense

Date	Hours	Description
10/2/2008	4.00	Attend PSC rate hearing
10/1/2008	12.00	Meet with staff, attend PSC rate hearing
9/30/2008	8.00	Prep for and meet with Bill Smith, staff, prep for PSC rate hearings
9/29/2008	3.50	Print PSC document, begin prep for rate hearing
9/26/2008	3.50	Review URS report and prepare excerpts for PSC hearing
9/26/2008	2.50	Prep for and attend meeting with School Board, Hospital re connection of College Rd
9/24/2008	4.50	Confer with Doug, Paul re PSC rates, further Used and Useful researc and calcuations
9/17/2008	1.25	Attend Woodcock deposition via phone
9/8/2008	1.50	Research and copy documents for OPC request for PSC rate case
8/27/2008	0.75	Prep for and attend confernce call re PSC rebuttal
8/26/2008	2.50	Work on rebuttal for PSC, I&I rates, etc.
8/20/2008	2.00	Research I&I standards, analyze KWRU data for PSC rebuttal
8/19/2008	1.50	Time sheet for PSC expenses for 2007, 2008
7/14/2008	2.75	Review rebuttal questions, confernce call, review Woodcock, Johnson & Desmukes, draft rebuttal
7/9/2008	0.50	Emails re PSC rates, download questions for Ed
12/14/2007	1.00	Phone with Doug re PSC request, draft letter addressing vendor selection
12/7/2007	2.00	Write process selection description, modifications for PSC
11/26/2007	0.50	Phone with Doug re PSC rates, documents, upcoming meetings
11/26/2007	3.00	Meetings at KWGC and deposition re PSC rate case
11/12/2007	2.00	Calls with Doug and Paul, update capital projects spreadsheets and narrative, email
11/2/2007	3.75	Work on spreadsheets, modifications, phone conferences re capital projects costs for rate case
11/5/2007	3.50	Meet at KWRU with PSC engineer
10/18/2007	1.50	Revise PSC historical projects cost spreadsheet and mail to Doug
10/17/2007	2.00	Work on historical project cost narrative for PSC
10/12/2007	2.75	Review 84-99 capitals, research with Mark, discuss with Doug, research present worth for PSC
10/15/2007	3.00	Work on capitals for PSC audit request, meet with Mark, phone with Doug & CPA, etc.
10/16/2007	3.75	Work on historical capital projects costs for PSC
10/5/2007	1.50	Review equations for sludge, electricty and chemicals, email to Doug for PSC

Total Actual Hours 81.00

Total Cost \$12,960.00

Notes

- (1) No additional time estimated to complete
- (2) Weiler Engineering bills KWRU a monthly flat fee for Utility related service provided by Mr. Castle. Since no specific detail is provided on those bills, these actual costs are Mr. Castle's hours and costs for rate case activities from those bills.

KW Resort Utilities Corp.
Late Filed EXHIBIT PED____
Docket No. 070293-SU
Actual and Estimated Rate Case Expense
Accounting Expense

Line No.	Carlstedt, Jackson Nixon & Wilson, CPA's Actual Billed Expense -Month of Service	Invoice Date	Time Charges	Out of Pocket	Total
1	February, 2007	03/05/07	\$ 3,150	\$ -	\$ 3,150
2	March, 2007	04/09/07	2,378	-	2,378
3	April, 2007	05/07/05	1,885	4	1,889
3	May, 2007	06/06/07	5,757	25	5,782
4	June, 2007	07/16/07	23,310	551	23,861
5	July, 2007	08/08/07	12,087	860	12,947
6	August, 2007	09/05/07	4,937	858	5,795
7	September, 2007	10/12/07	15,032	2,241	17,273
8	October, 2007	11/12/07	25,988	1,560	27,548
9	November, 2007	12/10/07	19,207	573	19,780
10	December, 2007	01/17/08	18,205	781	18,986
11	January, 2008	02/07/08	9,148	94	9,242
12	June, 2008	07/16/08	5,876	40	5,916
13	July, 2008	08/11/08	1,120	34	1,154
14	August, 2008	09/25/08	6,497	141	6,638
15	September, 2008	10/08/08	11,834	1,019	12,853
16	Total actual billed through September 30, 2008		166,411	8,781	175,192
17	<u>Unbilled Through October 3, 2008</u>	<u>Hours</u>	<u>Rate</u>		
18	P.E. DeChario				
19	Attend hearing & return - 10/1 to 10/3/08	22	\$175	3,850	3,850
20	Meals, lodging & other			-	733
21	Total unbilled through 10-03-08			3,850	4,583
22	<u>Estimate to Complete</u>				
23	P.E. DeChario				
24	Prepare late filed hearing exhibits	8	175	1,400	1,400
25	Partial review of transcript; conferences				
26	with attorneys re. brief	16	175	2,800	2,800
27	Review of Staff Recommendation;				
28	analysis for attorneys & client	16	175	2,800	2,800
29	Proof of Staff proposed revenue	4	175	700	700
30	R.C. Nixon				-
31	Review of Staff Recommendation	8	220	1,760	1,760
32	Review & comment on brief	8	220	1,760	1,760
33				11,220	11,220
34	Administrative				
35	Clerical	16	40	640	640
36	Out of Pocket: Copies, Fed Ex, Postage, Etc			-	250
37				640	890
38	Total Estimate to complete			11,860	12,110
39	Total Actual, unbilled and estimated costs			\$ 182,121	\$ 191,885



Carlstedt, Jackson, Nixon & Wilson
 CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.
Paul E. DeChario, C.P.A.
Katherine U. Jackson, C.P.A.
Robert H. Jackson, C.P.A.
Cheryl T. Losee, C.P.A.
Robert C. Nixon, C.P.A.
Jeanette Sung, C.P.A.
Holly M. Towner, C.P.A.
James L. Wilson, C.P.A.

INVOICE

October 8, 2008

KW Resort Utilities Corporation
 Attn.: Ms. Gillian Seifert
 c/o Key West Golf Club
 6450 College Road
 Key West, Florida 33040

#525

For professional services rendered during September 2008, as follows:

1. Corrections made to 2007 PSC Annual Report requested by Staff	<u>\$ 128.00</u>
2. Work completed on the rate case as follows:	
(a) answer interrogatories	87.50
(b) prepare for and attend deposition in Tallahassee (Dismukes)	2,362.50
(c) review revised testimony (Dismukes) and deposition transcript (Dismukes)	1,210.00
(d) finish preparation of pre-filed rebuttal testimony	393.75
(e) prepare for hearing	7,700.00
(f) clerical	80.50
(g) out-of-pocket expense – telephone, copies, Federal Express charges and travel (Dismukes deposition)	<u>1,019.02</u>
Subtotal	<u>12,853.27</u>
Total	<u>\$12,981.27</u>

CLIENT: 525

K.W. RESORT UTILITIES CORP. (1120)

Alpha: K.W. RESOR

Owner: RCN NIXON
Bill: RCN NIXON
Office: MAIN Main Office
Group: ALL

Engage: GEN

General

Bill: RCN NIXON
Office: MAIN Main Office

Contract Amount: \$0.00

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	09/01/08		2,731.25	230,911.34	229,359.91	-1,410.36	141.07		R
Sep 2008									
<i>Work Code 197 TYPING</i>									
PAD DEALY	09/04/08	BT	0.75	34.50			34.50		Rate: 46.00
<i>Work Code 197 TYPING Total:</i>			0.75	34.50	0.00	0.00	34.50		
<i>Work Code 198 MISCELLANEOUS</i>									
PAD DEALY	09/25/08	BT	0.50	23.00			23.00		Rate: 46.00
PAD DEALY	09/25/08	BT	0.50	23.00			23.00		Rate: 46.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			1.00	46.00	0.00	0.00	46.00		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	09/13/08	BX	0.00	171.07			171.07		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	171.07	0.00	0.00	171.07		
<i>Work Code 903 TRAVEL</i>									

Client ID: 525 K.W. RESORT UTILITIES CORP. (1120)

Engagement: GEN General

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
CLH HOUGHTON	09/01/08	BX	0.00	120.00			120.00		
CLH HOUGHTON	09/01/08	BX	0.00	19.95			19.95		
CLH HOUGHTON	09/01/08	BX	0.00	143.84			143.84		
CLH HOUGHTON	09/01/08	BX	0.00	30.00			30.00		
CLH HOUGHTON	09/01/08	BX	0.00	489.00			489.00		
CLH HOUGHTON	09/01/08	BX	0.00	7.00			7.00		
<i>Work Code 903 TRAVEL Total:</i>			0.00	809.79	0.00	0.00	809.79		
<i>Work Code 904 XEROX</i>									
ALL Staff	09/30/08	BX	0.00	6.60			6.60		
<i>Work Code 904 XEROX Total:</i>			0.00	6.60	0.00	0.00	6.60		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	09/23/08	BX	0.00	14.77			14.77		
ALL Staff	09/23/08	BX	0.00	16.79			16.79		
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	31.56	0.00	0.00	31.56		
<i>Work Code 907 OTHER</i>									
PED DeCHARIO	09/08/08	BX	0.00	28.00			28.00		
<i>Work Code 907 OTHER Total:</i>			0.00	28.00	0.00	0.00	28.00		
<i>Work Code 2161 AR-CORRECTIONS</i>									
DAW WESSMAN	09/04/08	BT	1.25	100.00			100.00		Rate: 80.00
<i>Work Code 2161 AR-CORRECTIONS Total:</i>			1.25	100.00	0.00	0.00	100.00		
<i>Work Code 2500 RC-ANSWER INTERROGATORIES</i>									
PED DeCHARIO	09/15/08	BT	0.50	87.50			87.50		Rate: 175.00
<i>Work Code 2500 RC-ANSWER INTERROGATO</i>			0.50	87.50	0.00	0.00	87.50		
<i>Work Code 2521 RC-PREP FOR DEPOSITION</i>									
PED DeCHARIO	09/07/08	BT	4.50	787.50			787.50		Rate: 175.00
<i>Work Code 2521 RC-PREP FOR DEPOSITION T</i>			4.50	787.50	0.00	0.00	787.50		
<i>Work Code 2522 RC-ATTEND DEPOSITION</i>									
PED DeCHARIO	09/08/08	BT	8.00	1,400.00			1,400.00		Rate: 175.00
PED DeCHARIO	09/18/08	BT	1.00	175.00			175.00		Rate: 175.00
<i>Work Code 2522 RC-ATTEND DEPOSITION Tot</i>			9.00	1,575.00	0.00	0.00	1,575.00		
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>									
RCN NIXON	09/24/08	BT	2.00	440.00			440.00		Rate: 220.00
RCN NIXON	09/25/08	BT	3.50	770.00			770.00		Rate: 220.00
<i>Work Code 2523 RC-REVIEW TESTIMONY Tota</i>			5.50	1,210.00	0.00	0.00	1,210.00		
<i>Work Code 2525 RC-PREP PREFIL REBUTT TESTIMO</i>									

Detail Worksheet

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
PED DeCHARIO	09/03/08	BT	0.75	131.25			131.25		
								Rate: 175.00	
PED DeCHARIO	09/04/08	BT	1.50	262.50			262.50		
								Rate: 175.00	
<i>Work Code 2525 RC-PREP PREFIL REBUTT TE</i>			2.25	393.75	0.00	0.00	393.75		
<i>Work Code 2528 RC-PREPARE FOR HEARING</i>									
PED DeCHARIO	09/12/08	BT	0.50	87.50			87.50		
								Rate: 175.00	
PED DeCHARIO	09/22/08	BT	2.50	437.50			437.50		
								Rate: 175.00	
PED DeCHARIO	09/23/08	BT	4.00	700.00			700.00		
								Rate: 175.00	
PED DeCHARIO	09/24/08	BT	8.00	1,400.00			1,400.00		
								Rate: 175.00	
PED DeCHARIO	09/25/08	BT	8.00	1,400.00			1,400.00		
								Rate: 175.00	
PED DeCHARIO	09/26/08	BT	4.00	700.00			700.00		
								Rate: 175.00	
PED DeCHARIO	<i>Keyuist</i> 09/29/08	BT	8.00	1,400.00			1,400.00		
								Rate: 175.00	
PED DeCHARIO	<i>Keyuist</i> 09/30/08	BT	9.00	1,575.00			1,575.00		
								Rate: 175.00	
<i>Work Code 2528 RC-PREPARE FOR HEARING</i>			44.00	7,700.00	0.00	0.00	7,700.00		
Sep 2008 Total:			68.75	12,981.27	0.00	0.00	12,981.27		
Client 525 Total:			2,800.00	243,892.61	229,359.91	-1,410.36	13,122.34		



Carlstedt, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

James L. Carlstedt, C.P.A.
Paul E. DeChario, C.P.A.
Katherine U. Jackson, C.P.A.
Robert H. Jackson, C.P.A.
Cheryl T. Losee, C.P.A.
Robert C. Nixon, C.P.A.
Jeanette Sung, C.P.A.
Holly M. Towner, C.P.A.
James L. Wilson, C.P.A.

INVOICE

September 25, 2008

KW Resort Utilities Corporation
Attn.: Ms. Gillian Seifert
c/o Key West Golf Club
6450 College Road
Key West, Florida 33040

#525

For professional services rendered during August 2008, as follows:

1. Answer OPC interrogatories	\$ 875.00
2. Preparation and review of pre-filed rebuttal testimony (DeChario)	5,622.50
3. Telephone, copies and Federal Express charges	<u>140.62</u>
Total	<u>\$ 6,638.12</u>

Client: 525

K.W. RESORT UTILITIES CORP. (1120)

Owner: RCN NIXON
Bill: RCN NIXON
MAIN Main Office

Printed By CLH

Carlstedt, Jackson, Nixon & Wilson CPA's

Page 11

For the Dates: 1/01/1980 - 8/31/2008

Detail Worksheet

09/08/2008 9:06:32 AM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
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Engage: GEN

General

Bill: RCN NIXON

Contract Amount: \$0.00

Office: MAIN Main Office

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
Engagement Balance Forward	08/01/08		2,693.50	224,273.22	222,721.79	-1,410.36	141.07		R
Aug 2008									
<i>Work Code 197 TYPING</i>									
PAD DEALY	08/21/08	BT	1.25	57.50			57.50		
								Rate:	46.00
PAD DEALY	08/28/08	BT	0.50	23.00			23.00		
								Rate:	46.00
<i>Work Code 197 TYPING Total:</i>			1.75	80.50	0.00	0.00	80.50		
<i>Work Code 198 MISCELLANEOUS</i>									
PAD DEALY	08/12/08	BT	0.25	11.50			11.50		
								Rate:	46.00
PAD DEALY	08/22/08	BT	0.50	23.00			23.00		
								Rate:	46.00
<i>Work Code 198 MISCELLANEOUS Total:</i>			0.75	34.50	0.00	0.00	34.50		
<i>Work Code 901 TELEPHONE</i>									
ALL Staff	08/13/08	BX	0.00	37.92			37.92		
<i>Work Code 901 TELEPHONE Total:</i>			0.00	37.92	0.00	0.00	37.92		
<i>Work Code 904 XEROX</i>									
ALL Staff	08/31/08	BX	0.00	13.00			13.00		
ALL Staff	08/31/08	BX	0.00	31.00			31.00		
<i>Work Code 904 XEROX Total:</i>			0.00	44.00	0.00	0.00	44.00		
<i>Work Code 905 FEDERAL EXPRESS</i>									
ALL Staff	08/26/08	BX	0.00	14.77			14.77		
ALL Staff	08/26/08	BX	0.00	22.91			22.91		
ALL Staff	08/26/08	BX	0.00	21.02			21.02		
<i>Work Code 905 FEDERAL EXPRESS Total:</i>			0.00	58.70	0.00	0.00	58.70		
<i>Work Code 2500 RC-ANSWER INTERROGATORIES</i>									
PED DeCHARIO	08/12/08	BT	5.00	875.00			875.00		
<i>Work Code 2500 RC-ANSWER INTERROGATO</i>			5.00	875.00	0.00	0.00	875.00		Rate: 175.00
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>									
RCN NIXON	08/05/08	BT	1.00	220.00			220.00		
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>			1.00	220.00			220.00		Rate: 220.00
RCN NIXON	08/06/08	BT	1.50	330.00			330.00		
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>			1.50	330.00			330.00		Rate: 220.00
RCN NIXON	08/12/08	BT	1.00	220.00			220.00		
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>			1.00	220.00			220.00		Rate: 220.00
RHJ JACKSON	08/12/08	BT	0.25	55.00			55.00		
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>			0.25	55.00			55.00		Rate: 220.00
RCN NIXON	08/14/08	BT	1.00	220.00			220.00		
<i>Work Code 2523 RC-REVIEW TESTIMONY</i>			1.00	220.00			220.00		Rate: 220.00
<i>Work Code 2523 RC-REVIEW TESTIMONY Total:</i>			4.75	1,045.00	0.00	0.00	1,045.00		
<i>Work Code 2525 RC-PREP PREFIL REBUTT TESTIMO</i>									

For the Dates: 1/01/1980 - 8/31/2008

Detail Worksheet

09/08/2008 9:06:32 AM

Staff	Date	Type	Hours	Amount	Bill	Up/Down	Remaining	Invoice	Status
PED DeCHARIO	08/11/08	BT	0.50	87.50			87.50		Rate: 175.00
PED DeCHARIO	08/13/08	BT	8.00	1,400.00			1,400.00		Rate: 175.00
PED DeCHARIO	08/15/08	BT	2.00	350.00			350.00		Rate: 175.00
PED DeCHARIO	08/20/08	BT	5.00	875.00			875.00		Rate: 175.00
PED DeCHARIO	08/21/08	BT	6.50	1,137.50			1,137.50		Rate: 175.00
PED DeCHARIO	08/22/08	BT	2.50	437.50			437.50		Rate: 175.00
PED DeCHARIO	08/25/08	BT	1.00	175.00			175.00		Rate: 175.00
<i>Work Code 2525 RC-PREP PREFIL REBUTT TE</i>			25.50	4,462.50	0.00	0.00	4,462.50		
Aug 2008 Total:			37.75	6,638.12	0.00	0.00	6,638.12		
Client 525 Total:			2,731.25	230,911.34	222,721.79	-1,410.36	6,779.19		

KW RESORT UTILITIES CORPORATION
PSC Docket No. 070293
Late-Filed Exhibits 41-43
ACTUAL AND ESTIMATED LEGAL FEES

	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
<u>Expense Incurred to Date</u>	<u>\$213,525.00</u>	<u>\$17,618.31</u>	<u>\$231,143.31</u>
<u>Estimate to Complete</u>	<u>\$78,590.00</u>	<u>\$4,750.00</u>	<u>\$ 83,340.00</u>
TOTAL ACTUAL AND ESTIMATED	<u>\$292,115.00</u>	<u>\$22,368.31</u>	<u>\$314,483.31</u>

KW RESORT UTILITIES CORPORATION
PSC Docket No. 070293
LEGAL SERVICES
Rate Case Estimate to Complete
October 3, 2008 - end
LATE-FILED EXHIBITS 41-43

<u>Estimate to Complete</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
2 attorneys participate in 2 days of hearing; organization of files before and after hearings and evenings between hearings. 34 hours @ 290 Travel Expenses, Hotels, Rental Car, Document, Shipping, Telephone, Fed Ex, Photocopies, Postage	9,860	3,500	13,360
Review notes and transcripts and telephone conferences and other late-filed exhibits; participate in conferences; preparation of Utility late-filed exhibits and submit to the PSC 25 hours @ \$290 Telecopies, Fed-X, Photocopies, Postage	7,250	500	7,750
Review transcripts and exhibits and prepare statement of issues and positions and Brief 90 hours @ \$290 Telecopies, Fed-X, Photocopies, Postage	26,100	750	26,850
Review Briefs of other parties; review staff recommendation and attend final agenda conference; meetings and discussions with client re: all 30 hours @ \$290 Telecopies, Fed-X, Photocopies, Postage	8,700	-0-	8,700
Review of Final Order and discussion with client, engineers and accountants re: same and effect of same; discuss possibility of reconsideration or appeal 12 hours at \$290 Telecopies, Fed-X, Photocopies, Postage	3,480	-0-	3,480
Work on reconsideration; prepare petition and/or response to Petition for Reconsideration from OPC 40 hours at \$290	11,600	-0-	11,600
Review staff recommendation and attend PSC agenda conference and oral argument re: reconsideration and report to client re: same; review Final Order on reconsideration and report and discussions with client re: same 40 hours @ \$290	<u>11,600</u>	<u>-0-</u>	<u>11,600</u>
 Total Estimated Expense	 <u>\$ 78,590</u>	 <u>\$4,750</u>	 <u>\$83,340</u>

SCHEDULE OF ACTUAL LEGAL FEES AND COSTS
 KW RESORT UTILITIES CORP.
 DOCKET NO. 070293-SU
 LATE FILED EXHIBITS 41-43

<u>Invoice Date</u>	<u>Hours</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
5/21/2007	15.9	\$ 4,372.50	\$ 182.54	\$ 4,555.04
6/18/2007	5.4	\$ 1,485.00	\$ 13.64	\$ 1,498.64
8/15/2007	27	\$ 7,425.00	\$ -	\$ 7,425.00
9/13/2007	29.2	\$ 8,030.00	\$ 97.98	\$ 8,127.98
10/11/2007	49.6	\$ 13,640.00	\$ 518.06	\$ 14,158.06
11/13/2007	79.6	\$ 21,890.00	\$ 2,359.10	\$ 24,249.10
12/12/2007	108.8	\$ 28,970.00	\$ 2,586.27	\$ 31,556.27
1/14/2008	96.1	\$ 26,377.50	\$ 3,345.36	\$ 29,722.86
2/10/2008	47	\$ 13,630.00	\$ 1,039.44	\$ 14,669.44
3/14/2008	2.7	\$ 783.00	\$ 21.00	\$ 804.00
5/13/2008	6.6	\$ 1,914.00	\$ 4.00	\$ 1,918.00
5/14/2008	13.8	\$ 4,002.00	\$ 31.50	\$ 4,033.50
6/12/2008	12.4	\$ 3,596.00	\$ 63.25	\$ 3,659.25
7/11/2008	18.1	\$ 5,249.00	\$ 214.17	\$ 5,463.17
8/12/2008	27.8	\$ 8,062.00	\$ 56.70	\$ 8,118.70
9/12/2008	69.2	\$ 20,068.00	\$ 179.97	\$ 20,247.97
10/13/2008	<u>153.9</u>	<u>\$ 44,031.00</u>	<u>\$ 6,905.33</u>	<u>\$ 50,936.33</u>
	763.1	\$ 213,525.00	\$ 17,618.31	\$ 231,143.31

TOTAL FEES AND COSTS **\$ 231,143.31**

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

K.W. RESORT UTILITIES CORPORATION
C/O MR WILLIAM SMITH, JR
SMITH, HEMMESCH AND BURKE
11 E ADAMS, SUITE 1400
CHICAGO, IL 60603-6304

INVOICE # 35316
MAY 21, 2007
FILE # 34000-0005

PAGE 1

MATTER 2007 RATE PROCEEDING

03/22/07	TELEPHONE CONFERENCE WITH BILL SMITH; REVIEW NIXON SCHEDULES; EMAIL TO NIXON RE: ISSUES; BEGIN REVIEW OF STATUTE; SET UP CONFERENCE CALL; PARTICIPATE IN CONFERENCE CALL; ATTEMPT TO CONTACT STAFF RE: SAME.	2.40
03/23/07	TELEPHONE CONFERENCE WITH RENDELL; REVIEW STATUTE; LETTER TO CLIENT RE: REUSE OR OTHER RATE RELIEF METHODOLOGY.	1.80
03/30/07	WORK WITH STAFF TO SET UP CONFERENCE CALL ON KW RESORT.	0.30
04/02/07	REVIEW EMAIL FROM RENDELL AND PSC RE: SET UP OF CONFERENCE CALL AND RESPOND TO SAME.	0.60
04/03/07	TELEPHONE CONFERENCE WITH STAFF RE: ISSUES FROM UPCOMING RATE CASE AND REUSE PLAN; REVIEW STATUTE AND EMAILS AND RULES AND ORGANIZE CONFERENCE CALL.	1.90
04/04/07	TELEPHONE CONFERENCE WITH SMITH AND NIXON AND PARTICIPATE IN CONFERENCE CALL WITH STAFF; REVIEW NIXON FEASIBILITY STUDY; ADDITIONAL TELEPHONE CONFERENCE WITH SMITH; CHECK ON PRIOR RATE CASE ORDER AND WORKPAPERS AND TELEPHONE	2.50
04/04/07	CONFERENCE WITH STAFF RE: SAME; EMAILS RE: SAME.	0.30
04/05/07	REVIEW PSC STATUTE AND RULES AND DRAFT FIRST DRAFT OF TEST YEAR APPROVAL LETTER AND SEND TO NIXON AND SMITH.	3.10
04/06/07	REVIEW NIXON EMAIL RE: TEST YEAR LETTER AND LIST OF INFORMATION NEEDED; WORK ON REVISIONS TO TEST YEAR LETTER AND WORK ON OBTAINING INFORMATION NEEDED.	1.20
04/10/07	OBTAIN AND BRIEFLY REVIEW OLD RATE CASE WORKPAPERS AND SEND TO NIXON.	1.10

Fmb

30

Contin

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

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

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783536

K W RESORT UTILITIES CORPORATION

INVOICE # 35316
MAY 21, 2007
FILE # 34000-0005

PAGE 2

04/25/07	REVISE TEST YEAR LETTER AND FINISH FINAL DRAFT AND FORWARD TO SMITH AND REVIEW EMAIL.	0.50	
04/26/07	REVIEW NIXON COMMENTS ON TEST YEAR LETTER AND REPLY TO SAME.	0.50	
		15.90	4,372.11
	FEDERAL EXPRESS	25.84	
	PHOTOCOPIES	15.30	
	PHOTOCOPIES	48.50	
	COPIES FROM PSC	82.90	
	TOTAL COSTS ADVANCED		182.11
	TOTAL STATEMENT		\$4,555.11

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES
ROSE, SUNDBSTROM & 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

K W RESORT UTILITIES CORPORATION
C/O MR WILLIAM SMITH, JR
SMITH, HEMMESCH AND BURKE
11 E ADAMS, SUITE 1400
CHICAGO, IL 60603-6304

JUNE 18, 2007
INVOICE # 35570
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

5/02/07	REVIEW AND REVISE TEST YEAR APPROVAL LETTER TO PSC CHAIRMAN AND SEND FINAL DRAFT WITH COVER LETTER TO CLIENT; REVIEW NIXON EMAILS; CALL PSC RE: OLD WORKPAPERS.	1.80
5/03/07	GET FINAL APPROVAL FOR TEST YEAR APPROVAL; REVIEW RULE AND FILE FINAL VERSION OF LETTER.	1.70
5/09/07	REVIEW TEST YEAR LETTER RECEIVED AND SEND WITH COVER LETTER RE: DUE DATE AND PROCESS; REVIEW WORKPAPERS RECEIVED AND FORWARD.	1.90

TOTAL HOURS 5.40

PROFESSIONAL FEES \$ 1,485.00

OPERATOR CONFERENCE CALL 13.64

TOTAL COSTS ADVANCED \$ 13.64

TOTAL STATEMENT
\$ 1,498.64

FMD

LAW OFFICES
ROSE, SUNDBSTROM & 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

K W RESORT UTILITIES CORPORATION
C/O MR WILLIAM SMITH, JR
SMITH, HEMMESCH AND BURKE
11 E ADAMS, SUITE 1400
CHICAGO, IL 60603-6304

AUGUST 15, 2007
INVOICE # 36011
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

7/23/07	BEGIN REVIEW OF NIXON'S SCHEDULES AND RULES AND PRIOR CASES	1.60
7/24/07	CONTINUE REVIEW OF NIXON'S SCHEDULES AND RULES AND STATUTES; WORK ON DRAFT PLEADING	2.20
7/25/07	REVIEW NIXON DOCUMENTS; CONTINUE WORK ON DRAFT PLEADING; COMPLETE FIRST DRAFT; REVIEW RULES; REVISE DRAFT AND TELEPHONE CONFERENCE WITH PAUL DECHARIO	5.20
7/26/07	DRAFT PLEADING; REVIEW RULES AND STATUTES AND NOTICE RULES; DRAFT LETTER TO CLIENT REGARDING ALL AND FINALIZE SAME; SEND DRAFT PLEADING AND LETTER TO SMITH; TELEPHONE CONFERENCE WITH NIXON AND DECHARIO	5.40
7/27/07	TELEPHONE CONFERENCE WITH NIXON AND DECHARIO REGARDING ISSUES AND SOLUTIONS; REVIEW SCHEDULE; REVIEW RULES; REVIEW TEST YEAR APPROVAL LETTER AND TEST YEAR REQUEST LETTER; BEGIN DRAFT TESTIMONY FOR SMITH; REVIEW ANNUAL REPORT	4.40
7/30/07	CONTINUE REVIEW OF DOCUMENTS; WORK ON SMITH TESTIMONY; REVISE AND SEND DRAFT WITH COVER LETTER TO SMITH	4.90
7/31/07	CONTINUE REVIEW AND REVISION TO SMITH TESTIMONY AND TO PLEADING; REVIEW DECHARIO TESTIMONY AND OFFICE SUGGESTIONS; TELEPHONE CONFERENCE WITH DECHARIO AND NIXON REGARDING BOTH TESTIMONIES AND NEW SCHEDULES AND ISSUES	3.30
	TOTAL HOURS	27.00

PROFESSIONAL FEES

\$ 7,425.00

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

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

F.E.I.# 59-2783536

(850) 877-6555

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WHEN REMITTING

K W RESORT UTILITIES CORPORATION

Invoice #: 36011

PAGE 2

TELECOPIER	5.00
PHOTOCOPIES	29.25
COPIES OF MAPS	83.31
FILING FEE	2,000.00

TOTAL COSTS ADVANCED	\$ 2,117.56
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TOTAL STATEMENT	----- \$ 9,542.56 =====
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K W RESORT UTILITIES CORPORATION
C/O MR WILLIAM SMITH, JR
SMITH, HEMMESCH AND BURKE
11 E ADAMS, SUITE 1400
CHICAGO, IL 60603-6304

SEPTEMBER 13, 2007
INVOICE # 36211
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

8/01/07	WORK ON PLEADING; TELEPHONE CONFERENCE WITH DECHARIO REGARDING SCHEDULES AND CHANGES; REVISE SMITH TESTIMONY	2.40
8/02/07	TELEPHONE CONFERENCE WITH DECHARIO REGARDING ISSUES; EMAIL TO ALL REGARDING PLEADING AND TESTIMONY AND REVISIONS TO SAME; REVIEW PAUL DECHARIO TESTIMONY AND EMAILS; REVIEW REVISED SCHEDULES; ORGANIZE EXHIBITS; EMAIL WITH NIXON AND SMITH REGARDING PLEADING AND AFFIDAVIT; CONFERENCE CALL WITH ALL; REVIEW RULES REGARDING NOTICING AND WORK ON OBTAINING ADDRESSES	3.90
8/03/07	REVIEW RULES REGARDING NOTICE; DRAFT LETTER TO THE CITY AND COUNTY; FINALIZE PLEADING TESTIMONIES AND EXHIBITS; ORGANIZE ALL FOR FILING; SUBMIT TO PSC WITH COVER LETTER AND FILING FEE AND MAIL NOTICES REQUIRED	2.90
8/09/07	TELEPHONE CONFERENCE WITH REILLY OF OPC; SEND EMAIL REGARDING SAME TO ALL; BEGIN WORK ON RESPONSE TO SMITH REGARDING NOTICES AND REVIEW RULES REGARDING SAME	1.40
8/10/07	REVIEW EMAIL REGARDING NOTICES; REVIEW RULES AND FILE AND DRAFT LETTER TO BILL SMITH REGARDING NOTICE STATUS	2.70
8/13/07	REVIEW RULES AND STATUTES; DRAFT RATE CASE SYNOPSIS; ORGANIZE FILES; REVISE SYNOPSIS AND SEND DRAFT TO CLIENT WITH COVER LETTER	3.70
8/15/07	INTRA-OFFICE CONFERENCE REGARDING GOING STRAIGHT TO HEARING IN RECENT CASES; TELEPHONE CONFERENCE WITH STAFF ATTORNEY AND ANALYST REGARDING PLANNED SCHEDULE AND HEARING DATES AND EXTENSION OF TIME; EMAIL TO CLIENT NIXON REGARDING CHANGE AND PROPOSED DATES AND EXTENSION OF TIME	2.40
8/17/07	REVIEW RULES AND FILES AND PREPARE DRAFT INITIAL CUSTOMER NOTICE AND SEND TO CLIENT; REVIEW	3.20

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Invoice #: 36211

PAGE 2

	REVISED SCHEDULE E-1 AND COMPARE TO FILE; REVIEW NOTICE OF INTERVENTION AND FORWARD; TELEPHONE CONFERENCE WITH RENDELL REGARDING EXTENSION OF 8 MONTHS	
8/20/07	REVIEW INTERVENTION NOTICE, NIXON EMAIL AND REVISE CUSTOMER NOTICE; REVIEW EMAIL REGARDING STAFF DATA REQUEST AND NEW HEARING DATE INFORMATION	1.60
8/21/07	EMAILS WITH NIXON AND SMITH REGARDING INTERVENTION AND SEND PSC ORDER AUTHORIZING INTERVENTION; REVIEW NIXON EMAIL REGARDING REVISIONS TO SYNOPSIS AND REVISED SCHEDULE AND CORRECTION AND REPLY WITH NEW TARIFFS	2.20
8/22/07	TELEPHONE CONFERENCE WITH BART FLETCHER AT THE PSC REGARDING DEFICIENCY LETTER; REVIEW DEFICIENCY LETTER RECEIVED AND SEND TO SMITH AND DECHARIO AND NIXON WITH COVER LETTER	1.40
8/29/07	REVIEW CARTER EMAIL REGARDING NEEDED INFORMATION FOR RESPONSES AND TO STAFF DATA REQUEST; REVIEW DATA REQUEST ITSELF	.80
8/31/07	TELEPHONE CONFERENCE WITH STAFF REGARDING EXTENSION OF STATUTORY DEADLINES; REVIEW WEBSITE AND LETTER TO PSC REGARDING AUTHORIZING EXTENSION AND FILE SAME	.60
	TOTAL HOURS	29.20
	PROFESSIONAL FEES	\$ 8,030.00
	TELECOPIER	26.00
	COPIES OF MAPS	71.98
	TOTAL COSTS ADVANCED	\$ 97.98

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Invoice #: 36211

PAGE 3

TOTAL STATEMENT

\$ 8,127.98
=====

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SMITH, HEMMESCH AND BURKE
10 SOUTH LASALLE, SUITE 2660
CHICAGO, IL 60603

OCTOBER 11, 2007
INVOICE # 36367
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

9/05/07	ORGANIZE NEW HEARING DATES AND TELEPHONE CONFERENCE WITH STAFF AND EMAILS REGARDING SAME	.70
9/07/07	REVIEW LETTER FROM CARTER REGARDING FED EX; REVIEW DEFICIENCY LETTER AND BEGIN RESPONSE	1.20
9/10/07	REVIEW INFORMATION RELATED TO DEFICIENCY LETTER RECEIVED; REVIEW DEFICIENCY LETTER; TELEPHONE CONFERENCE WITH CARTER; DRAFT LETTER AND SEND OUT FOR COMMENT AND ADDITIONS	1.90
9/11/07	REVIEW PSC ORDER ON PROCEDURE AND DISTRIBUTE WITH COVER LETTER	1.50
9/12/07	REVIEW INFORMATION RECEIVED; ORGANIZE AND FINALIZE LETTER; RESPONSE TO DEFICIENCY LETTER AND FILE WITH ALL ATTACHMENTS; CONTACTS WITH STAFF REGARDING SAME AND REGARDING INTERIM	1.90
9/13/07	REVIEW STAFF INTERIM RECOMMENDATION AND FORWARD WITH EMAIL TO CLIENT; REVIEW AUDIT INQUIRY RESPONSES AND TELEPHONE CONFERENCE WITH DECHARIO REGARDING SAME	1.60
9/14/07	TELEPHONE CONFERENCE WITH MR. DECHARIO WHO TELEPHONED AND REVIEW PROPOSED AUDIT COMMENTS	.40
9/17/07	REVIEW EMAILS REGARDING EFFECTIVE DATE OF INTERIM AND RESPOND; BEGIN REVIEW OF DISCOVERY RECEIVED AND BEGIN REVIEW OF MOTION	1.70
9/18/07	PREPARE ESCROW AGREEMENT AND SEND TO CLIENT; EMAILS WITH DOUG CARTER REGARDING ISSUES ; TELEPHONE CONFERENCE WITH ALL AND EMAIL WITH NIXON REGARDING ARGUMENTS ON INTERIM	2.70
9/19/07	DRAFT LETTER TO PSC REGARDING INTERIM ISSUES; REVIEW INFORMATION FROM DOUG CARTER; REVISE AND SEND LETTER TO PSC REGARDING INTERIM ISSUES	1.90
9/20/07	EMAIL WITH CARTER REGARDING INTERIM; REVIEW DISCOVERY AND EMAILS REGARDING SAME; INTRA-OFFICE CONFERENCE REGARDING SAME AND EMAIL REGARDING ALL; WORK ON DRAFT SYNOPSIS AND INITIAL CUSTOMER	4.20

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PAGE 2

	NOTICE AND SEND TO PSC; EMAIL TO STAFF REGARDING SPEAKING AT AGENDA	
9/20/07	RESEARCH RE CITIZENS MOTION FOR ADDITIONAL DISCOVERY, TELEPHONE CONFERENCE WITH PSC STAFF COUNSEL. REVIEWING DISCOVERY FOR OBJECTIONS	3.50
9/24/07	PREPARE FOR AGENDA ON INTERIM; ORGANIZE NOTES REGARDING SAME; REVIEW DRAFT RESPONSES TO DISCOVERY AND MOTION RE ADDITIONAL DISCOVERY.	1.90
9/24/07	REVIEWING DISCOVERY AND RESEARCH RE SAME	2.50
9/25/07	GO TO PSC; PRESENT ARGUMENTS ON INTERIM AND RETURN; PARTICIPATE IN DISCOVERY; CONFERENCE CALL AND INTRA-OFFICE CONFERENCE REGARDING ALL; DRAFT CUSTOMER NOTICE AND TARIFFS AND INITIAL CUSTOMER LETTER AND SEND TO PSC WITH COVER LETTER	4.60
9/25/07	CONFERENCE CALL RE DISCOVERY AND DRAFTING OBJECTIONS	4.00
9/26/07	TELEPHONE CONFERENCE WITH STAFF; REVISE CUSTOMER NOTICE SYNOPSIS AND INTERIM NOTICE; FORWARD ALL TO CLIENT; TELEPHONE CONFERENCE WITH COLE REGARDING ESCROW STATUS AND NEED FOR QUICK RESPONSE	1.60
9/26/07	RESEARCH RE OBJECTIONS TO OPC'S DISCOVERY AND REVIEWING CONFIDENTIALITY PROVISIONS RE SAME	2.50
9/27/07	REVIEW EMAIL AND RESPONSE; GET SYNOPSIS OUT TO GOVERNMENT OFFICIALS; REVIEW ESCROW RECEIVED; TELEPHONE CONFERENCE WITH STAFF REGARDING FINALIZATION OF ESCROW; LETTER TO COLE AND DELIVER ESCROW; LETTER TO JAEGER WITH REVISED CUSTOMER NOTICE SYNOPSIS AND INTERIM NOTICE AND DELIVER; TELEPHONE CONFERENCE WITH COLE; REVIEW EMAIL REGARDING STAFF POSITION AND ADDITIONAL INSTRUCTIONS REGARDING ALL TO CLIENTS AND ASSISTANT; REVIEW ORDER ON DISCOVERY AND OPC REVISED DISCOVERY RECEIVED; TELEPHONE CONFERENCE WITH OPC AND REVIEW AND FORWARD EMAILS TO CLIENT	4.30
9/27/07	CONFERENCE AT PSC WITH STAFF COUNSEL RE OUTSTANDING OBJECTIONS	.50
9/28/07	REVIEW EMAIL FROM PSC AND EMAIL TO CLIENT REGARDING NEEDED ACTIONS MONDAY	1.00
9/28/07	REVIEW OF ORDER FROM PREHEARING OFFICER AND NEW	3.50

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Invoice #: 36367

PAGE 3

REVISED DISCOVERY FROM OPC

TOTAL HOURS 49.60

PROFESSIONAL FEES \$ 13,640.00

OPERATOR CONFERENCE CALL 7.48
FEDERAL EXPRESS 76.36
COPIES OF MAPS 7.97
PHOTOCOPIES 426.25

TOTAL COSTS ADVANCED \$ 518.06

TOTAL STATEMENT -----
\$ 14,158.06
=====

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SMITH, HEMMESCH AND BURKE
10 SOUTH LASALLE, SUITE 2660
CHICAGO, IL 60603

NOVEMBER 13, 2007
INVOICE # 36594
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

10/01/07	REVIEW LETTER FROM PSC REGARDING OFFICIAL DATE OF FILING AND FORWARD WITH COVER LETTER TO CLIENT; REVIEW TARIFFS RECEIVED FOR INTERIM; LETTER TO SMITH REGARDING TARIFFS	1.20
10/03/07	TELEPHONE CONFERENCE WITH DECHARIO REGARDING RESPONSES AND DISCOVERY; INTRA-OFFICE CONFERENCE REGARDING PROTECTIVE ORDER AND PSC CONFIDENTIAL TREATMENT RULE; REVIEW RULE AND EMAIL REGARDING DISCOVERY AND TELEPHONE CONFERENCE NEEDED TO ALL CONSULTANTS	1.10
10/03/07	RESEARCH CONFIDENTIALITY ISSUES, DRAFTING OBJECTIONS, REVIEW NEW DISCOVERY AND HEARING OFFICER'S ORDER	3.00
10/04/07	REVIEW DISCOVERY AND ORDER FROM PREHEARING OFFICER; INTRA-OFFICE CONFERENCE REGARDING SAME AND REGARDING NEEDED CONFERENCE CALL; ORGANIZE PROPOSED CONFERENCE CALL; REVIEW EMAILS REGARDING RESPONSE TO DISCOVERY; CONFERENCE CALL AND TELEPHONE CONFERENCE WITH DECHARIO REGARDING ALL AND AUDIT REQUIREMENTS AND NEW RESPONSES	1.90
10/04/07	INTRA-OFFICE CONFERENCE REGARDING LITIGATING CASE, ISSUES IN CASE, BEST WAY TO TRY CASE; INITIAL REVIEW OF PREHEARING ORDER AND INITIAL FILINGS.	3.00
10/05/07	REVIEW DISCOVERY; PARTICIPATE IN CONFERENCE CALL; INTRA-OFFICE CONFERENCE REGARDING ALL	2.40
10/05/07	REVIEWING AND CONFERENCE REGARDING DISCOVERY, RESEARCHING AND DRAFTING MOTION.	3.00
10/08/07	REVIEW OPC DISCOVERY; INTRA-OFFICE CONFERENCE; REVIEW AND REVISE MOTION; REVIEW DISCOVERY ISSUES WITH DECHARIO AND EMAIL	1.90
10/08/07	RESEARCHING AND REVIEWING DISCOVERY, DRAFTING AND FILING MOTION REGARDING SAME.	5.60
10/09/07	RESEARCHING, DRAFTING RESPONSES, ACCUMULATING	2.10

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Invoice #: 36594

PAGE 2

10/10/07	INFORMATION, ALL REGARDING DISCOVERY. REVIEW ORDER ON INTERIM; LETTER TO SMITH REGARDING SAME; PREPARE AFFIDAVIT AND SEND; TELEPHONE CONFERENCE WITH DECHARIO REGARDING RATES; REVIEW ORDER; 2 TELEPHONE CONFERENCES WITH STAFF COUNSEL REGARDING CONCERNS WITH ORDER; LETTER TO SMITH REGARDING ISSUE WITH INTERIM RATES	3.50
10/10/07	DRAFTING AND ACCUMULATING DISCOVERY RESPONSES.	2.20
10/12/07	DRAFTING AND ACCUMULATING DISCOVERY RESPONSES.	1.80
10/15/07	REVIEW DISCOVERY REGARDING OBJECTIONS DUE; INTRA-OFFICE CONFERENCE; TELEPHONE CONFERENCE WITH REILLY; REVIEW EMAILS REGARDING RESPONSES; TELEPHONE CONFERENCE WITH DOUG CARTER; REVIEW DECHARIO INFORMATION AND EMAILS ON SEVERAL INTERROGATORY RESPONSES AND AUDIT RESPONSES; REVIEW OPC RESPONSE TO MOTION; TELEPHONE CONFERENCE WITH REILLY; INTRA-OFFICE CONFERENCE; REVIEW SMITH EMAILS REGARDING DUE DATES; TELEPHONE CONFERENCE WITH STAFF REGARDING RECONSIDERATION OF INTERIM; TELEPHONE CONFERENCE WITH STAFF ATTORNEY AND ACCOUNTANT REGARDING ISSUE WITH INTERIM ESCROW AND PRIOR ORDERS ON SUBJECT; OBTAIN ORDER; REVIEW STATUTE; ADDITIONAL TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING ISSUE AND REVIEW ADDITIONAL EMAILS REGARDING SAME	4.10
10/16/07	TELEPHONE CONFERENCE WITH DECHARIO; TELEPHONE CONFERENCE WITH STAFF; EMAILS TO STAFF; INTERVIEW RESPONSES; INTRA-OFFICE CONFERENCE; REVIEW DISCOVERY; TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING CHANGE TO SCHEDULE; TELEPHONE CONFERENCE WITH REILLY; ADDITIONAL TELEPHONE CONFERENCES WITH DECHARIO REGARDING DISCOVERY	2.50
10/17/07	TELEPHONE CONFERENCE WITH STAFF ATTORNEY; DRAFT LETTER REGARDING AGREEMENT ON DISCOVERY; REVIEW EMAILS REGARDING SAME AND STAFF DATA REQUEST RESPONSES; TELEPHONE CONFERENCE WITH DECHARIO; INTRA-OFFICE CONFERENCE REGARDING SETTLEMENT AGREEMENT ON DISCOVERY AND REVISED ORDER ON	2.10

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PAGE 3

10/18/07	PROCEDURE; EMAIL TO ALL REGARDING SAME; SET UP CONFERENCE CALL REGARDING ISSUES REVIEW DISCOVERY RESPONSES RECEIVED VIA EMAIL; TELEPHONE CONFERENCE WITH DECHARIO; REVIEW CARTER EMAILS REGARDING GENERATOR ISSUE; FORWARD THE VARIOUS EMAILS REGARDING DISCOVERY RESPONSES RECEIVED BY EMAIL AND FED EX	1.20
10/19/07	DRAFTING AND WORKING ON DISCOVERY RESPONSES.	2.10
10/23/07	TELEPHONE CONFERENCE WITH CARTER AND DECHARIO; REVIEW EMAILS AND FED EXES REGARDING DISCOVERY; INTRA-OFFICE CONFERENCE REGARDING SAME	1.40
10/23/07	DRAFTING AND ACCUMULATING DISCOVERY RESPONSES.	1.90
10/24/07	REVIEW INTERROGATORIES; INTRA-OFFICE CONFERENCE; CONFERENCE CALL WITH DECHARIO; REVIEW EMAIL REGARDING DISCOVERY; TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING ORDER ON DISCOVERY; INTRA-OFFICE CONFERENCE REGARDING SAME	1.60
10/24/07	DRAFTING AND COORDINATING DISCOVERY RESPONSES.	7.30
10/25/07	GO THROUGH INTERROGATORY RESPONSES; REVIEW EMAILS REGARDING SAME	.90
10/25/07	DRAFTING DISCOVERY, REVIEWING DOCUMENTS TO BE PRODUCED, NUMEROUS CALLS AND EMAIL REGARDING SAME; REVIEW PSC'S ORDER REGARDING SAME.	7.30
10/26/07	REVIEW EMAIL REGARDING CONFIDENTIAL DOCUMENTS; INTRA-OFFICE CONFERENCE REGARDING SAME; REVIEW OF INTERROGATORY RESPONSES DUE	.90
10/26/07	FINALIZING AND FILE DISCOVERY RESPONSES, REVIEWING ORDER, REVIEWING SECOND INTERROGATORIES.	6.40
10/29/07	BEGIN WORK ON 2ND SET OF INTERROGATORIES AND CONFIDENTIAL TREATMENT AND RESPONSES	.80
10/30/07	REVIEW OF SECOND INTERROGATORIES FROM OPC; REVISE PROPOSED ANSWERS; REVIEW EMAIL REGARDING OTHER DISCOVERY AND CONFERENCE CALL REGARDING SAME; BEGIN REVIEW OF AUDIT AND EMAIL TO ALL	2.30
10/30/07	THREE CONFERENCE CALLS RE DISCOVERY AND RESPONSES	2.10
10/31/07	PREPARING INTERROGATORY RESPONSES FOR TOMORROW AND DOING THINGS NECESSARY TO COMPLY WITH DISCOVERY RESPONSES	2.00

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PAGE 4

TOTAL HOURS 79.60

PROFESSIONAL FEES \$ 21,890.00

OPERATOR CONFERENCE CALL 82.50

LONG DISTANCE CALLS .75

FEDERAL EXPRESS 18.55

PHOTOCOPIES 592.00

OUTSIDE PHOTOCOPIES 1,665.30

TOTAL COSTS ADVANCED \$ 2,359.10

TOTAL STATEMENT \$ 24,249.10

=====

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SMITH, HEMMESCH AND BURKE
10 SOUTH LASALLE, SUITE 2660
CHICAGO, IL 60603

DECEMBER 12, 2007
INVOICE # 36655
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

11/05/07	REVIEW NIXON EMAIL REGARDING SECOND INTERROGATORIES; INTRA-OFFICE CONFERENCE REGARDING WITNESSES AND OVERHEAD COST ISSUE; COPY RULE REGARDING OVERHEADS; TELEPHONE CONFERENCE WITH CARTER AND EMAILS REGARDING RULE; REVIEW OPC POSITION ON CONFIDENTIAL TREATMENT AND REQUEST FOR DOCUMENTS; REVIEW AND RESPOND TO EMAILS REGARDING STAFF ENGINEERING VISIT; REVIEW EMAILS REGARDING SECOND INTERROGATORIES AND RESPONSES TO SAME.	2.10
11/05/07	ARRANGING OPC VISITS; CONFERENCE CALL RE: DEPOSITION; REVIEW DISCOVERY.	1.40
11/05/07	EXAMINING COPIES OF DISCS TO DETERMINE IF THE COPIES WERE CORRECTLY COPIED FOR REQUEST FOR PRODUCTION	.70
11/06/07	REVIEW EMAILS REGARDING 2ND INTERROGATORIES AND REQUEST FOR PRODUCTION; REVIEW JOHNSON COMMENTS ON PSC ENGINEERS; REVIEW PAUL DECHARIO EMAILS REGARDING AUDIT RESPONSES.	1.00
11/06/07	REDACT ANY SOCIAL SECURITY NUMBERS IN FILES	1.30
11/07/07	REVIEW EMAILS REGARDING AUDIT RESPONSE.	.20
11/08/07	REVIEW EMAILS REGARDING PLANT TOUR AND INTERROGATORIES AND DISCOVERY AND DEPOSITIONS REGARDING EMAILS REGARDING VARIOUS MATTERS AND AUDIT RESPONSES AND BOB NIXON'S QUESTIONS REGARDING SAME.	.30
11/08/07	SETTING UP DEPOSITIONS; SEVERAL TELEPHONE CONFERENCES WITH OPC; SETTING UP TOUR OF OPC'S ENGINEER; SEVERAL TELEPHONE CONFERENCES AND REVIEW OF DOCUMENTS RE DISCOVERY	3.00
11/09/07	REVIEW OF DOCUMENTS AND SEVERAL TELEPHONE CONFERENCES RE DISCOVERY MATTERS, DEPOSITIONS; REVIEWING OPC'S NOTICE OF DEPOSITION, MAKING ARRANGEMENTS AND TELEPHONE CONFERENCES RE SAME	2.10

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Invoice #: 36655

PAGE 2

11/12/07	REVIEW OPC MOTION AND CALL WITH OPC;REVIEW TIMING REQUESTED BY OPC AND CALL WITH CLIENT;REVIEW DISCOVERY - 3RD ROUND.	1.90
11/13/07	INTRA-OFFICE CONFERENCE REGARDING DISCOVERY AND DEPOSITIONS; REVIEW NOTICE AND MAKE NOTES AND TRAVEL PLANS REGARDING DEPOS; INTRA-OFFICE CONFERENCE REGARDING SAME.	1.70
11/13/07	ARRANGING DEPOSITIONS;READING AND RESPONDING TO E-MAILS;REVIEW NEW ROUND OF DISCOVERY AND OPC MOTION TO EXPEDITE;SETTING UP CONFERENCE CALL ON SAME;ARRANGING FOR OPC ENGINEER VISIT AND TELEPHONE CONFERENCE WITH OUR OPERATOR	5.10
11/13/07	TRY TO FIND THE 2010 COMPREHENSIVE PLAN, SPECIFICALLY PROVISIONS RELATING TO TREATMENT STANDARDS.	2.00
11/14/07	REVIEW NOTICE OF DEPOSITION; INTRA-OFFICE CONFERENCE AND REVIEW REVISED LOCATION.	.70
11/14/07	REVIEW OPC LETTER DETAILING DISCOVERY CONCERNS, REVIEW OPC E-MAILS RE :DEPOSITIONS	1.40
11/15/07	REVIEW AMENDED NOTICE EMAIL AND SEND RESPONSE TO STEVE REILLY BY EMAIL; TELEPHONE CONFERENCE WITH STEVE REILLY REGARDING EMAIL AND RESPONSE RECEIVED AND FORWARD WITH COMMENTS REGARDING SCHEDULING OF DEPO; INTRA-OFFICE CONFERENCE REGARDING DISCOVERY RESPONSES AND CONFIDENTIAL FILING; REVIEW PRIOR CONFIDENTIAL FILINGS; ATTEMPT TO GET AVAILABILITY INFORMATION; REVIEW EMAIL AND ADDITIONAL EMAILS TO OPC REGARDING AVAILABILITY.	2.80
11/15/07	ARRANGING DEPOSITIONS; SEVERAL TELEPHONE CONFERENCES RE SAME; LOOKING AFTER DISCOVERY MATTERS; REVIEWING DRAFT RESPONSES RE DISCOVERY; DRAFTING REQUEST FOR CONFIDENTIAL TREATMENT	4.10
11/15/07	RESEARCH - RE: APPROPRIATE LANGUAGE FOR AFFIDAVIT ON INTERROGATORIES.	.50
11/16/07	FINALIZE AGREEMENT WITH STEVE REILLY; TELEPHONE CONFERENCES WITH REILLY ON DEPOSITION; REVIEW LATEST LETTER AND 2ND AMENDED NOTICE AND FORWARD WITH EMAIL TO ALL REGARDING PREPARATION AND SCHEDULING OF DEPOSITION.	1.60

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K W RESORT UTILITIES CORPORATION

Invoice #: 36655

PAGE 3

11/16/07	DRAFT REQUEST FOR CONFIDENTIAL TREATMENT; WORK ON VARIOUS MATTERS RELATED TO DISCOVERY; SEVERAL TELEPHONE CONFERENCES RE DEPOSITIONS; ARRANGING FOR SAME AND PREPARATION FOR SAME	3.90
11/19/07	TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING DEPOSITION; NEED FOR CALL IN FOR SAME; INTRA-OFFICE CONFERENCE REGARDING OUTSTANDING INTERROGATORIES AND REQUESTS FOR PRODUCTION; TELEPHONE CONFERENCE WITH BILL SMITH REGARDING ISSUES; MEETING WITH PAUL DECHARIO REGARDING AUDIT; ATTEMPT TO SET UP CONFERENCE CALL REGARDING DEPOSITION PREP.	1.80
11/19/07	MEETING IN OUR OFFICE WITH PAUL DECHARIO TO PREPARE FOR CASE AND RESPOND TO OPC DISCOVERY ISSUES.DRFA TING RESPONSES.	7.10
11/20/07	INTRA-OFFICE CONFERENCE; REVIEW EMAILS; CONTINUE TO SET UP CONFERENCE CALL REGARDING DEPOS; REVIEW EMAIL REGARDING PSC DISCOVERY; TELEPHONE CONFERENCE WITH BILL SMITH AND QUICK REVIEW OF STAFF'S 1ST DISCOVERY; REVIEW ESCROW REPORT AND FORWARD TO PSC WITH COVER LETTER.	2.10
11/20/07	NUMEROUS CALLS, REVIEW E-MAILS AND DOCUMENTS, AND DRAFTING RESPONSES AND COVER LETTERS, ALL RE : DISCOVERY; PREPARATION FOR DEPOSITIONS AND CALLS RE : SAME	6.60
11/21/07	INTRA-OFFICE CONFERENCE IN PREPARATION FOR CONFERENCE CALL ON DEPOS; REVIEW NOTICE OF DEPO AND OTHER DOCUMENTS; PARTICIPATE IN CONFERENCE CALL; TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING DOCUMENTS TO BE USED IN DEPOSITION; COPY AND QUICKLY REVIEW SAME AND FORWARD WITH EMAIL.	2.40
11/21/07	CALL WITH WITNESSES RE : DEPOSITIONS AND PREP, PREPARATION FOR SAME	2.20
11/26/07	ORGANIZE DOCUMENTS FOR DEPOSITION; REVIEW 1ST DRAFT RESPONSE TO 3RD INTERROGATORIES; TELEPHONE CONFERENCE REGARDING PHONE SET UP; TRAVEL AND MEETING WITH CLIENT REGARDING PREPARATION FOR DEPOSITION; BRIEFLY REVIEW MOTION TO COMPEL FROM OPC AND FORWARD; REVIEW PRIOR ORDERS.	8.40

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PAGE 4

11/26/07	PREP FOR TOMORROW'S DEPOSITIONS ; REVIEW DOCUMENTS AND RESPONDING TO OPC'S 3RD DISCOVERY, CALL WITH STAFF COUNSEL, SEND AND REVIEW SEVERAL E-MAILS.	3.50
11/27/07	FINALIZE PREPARATION AND PARTICIPATE IN DEPOSITION OF FIVE WITNESSES; REVIEW DOCUMENTS AND SEND EMAILS AND TELEPHONE CALLS REGARDING NEXT DAY PROCEDURE.	8.90
11/27/07	FINALIZING DISCOVERY RESPONSES AND CONVEY TO ALL PARTIES; REVIEWING OPC'S LAST MOTION; SEVERAL TELEPHONE CONFERENCES RE DEPOSITIONS	4.10
11/28/07	PARTICIPATE IN FINAL DAY OF DEPOSITIONS AND RETURN TRAVEL; BEGIN REVIEW OF DISCOVERY RESPONSES.	8.10
11/28/07	NUMEROUS TELEPHONES RE DEPOSITIONS AND DISCOVERY ISSUES; REVIEWING OPC'S OUTSTANDING MOTION AND RESEARCH AND REVIEW DOCUMENTS RE SAME	3.40
11/29/07	BEGIN WORK ON INTERROGATORY RESPONSES AND OUTLINE OF DEPOSITION LATE-FILED EXHIBITS; SET UP CONFERENCE CALL FOR FRIDAY.	1.60
11/29/07	DRAFTING AND REVIEWING RESPONSES; ACCUMULATING DOCUMENTS AND DOING ALL THINGS NECESSARY TO RESPOND TO OPC'S DISCOVERY	3.00
11/30/07	REVIEW LATEST DRAFT OF DISCOVERY AND SEND LATEST VERSION WITH CHANGES MARKED UP AND COMMENTS REGARDING ADDITIONAL ITEMS NEEDED; CONFERENCE CALL WITH BILL SMITH, DOUG CARTER, AND PAUL DECHARIO REGARDING ALL AND FOLLOW UP EMAIL REGARDING REVISED VERSIONS AND NEEDED ADDITIONAL INFORMATION; REVIEW ADDITIONAL INFORMATION AND EMAILS AND SCHEDULES; TELEPHONE CONFERENCE WITH PAUL DECHARIO AND DOUG CARTER; REVISE, FINALIZE AND FILE DISCOVERY; WORK ON DEPOSITION LATE-FILED OUTLINE AND BEGIN SUMMARY OF DEPOSITION ISSUES; INTRA-OFFICE CONFERENCE REGARDING INTERROGATORIES AND REQUESTS FOR PRODUCTION.	5.30
11/30/07	DOING ALL THINGS NECESSARY TO FINALIZE DISCOVERY RESPONSES TO OPC'S THIRD SET OF DISCOVERY	2.50

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PAGE 5

TOTAL HOURS 108.80

PROFESSIONAL FEES \$ 28,970.00

TELECOPIER 1.50
OPERATOR CONFERENCE CALL 69.96
OUTSIDE PHOTOCOPIES 171.27
PHOTOCOPIES 732.00
EXTRA CLERICAL SUPPORT 443.96
FEDERAL EXPRESS 32.24
TRAVEL EXPENSE 1,125.34
LONG DISTANCE CALLS 10.00

TOTAL COSTS ADVANCED \$ 2,586.27

TOTAL STATEMENT \$ 31,556.27
=====

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JANUARY 14, 2008
INVOICE # 36883
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

12/02/07	WORK ON LATE-FILED EXHIBIT LISTING AND KEY POINTS FROM DEPOSITIONS.	2.80
12/03/07	REVIEW PAUL DECHARIO'S RESPONSE TO INTERROGATORY NUMBER 93; INTRA-OFFICE CONFERENCE; REVIEW PRIOR RESPONSE REGARDING SAME; REVIEW RESPONSE TO MOTION; FINALIZE LIST OF LATE-FILED EXHIBITS AND LETTER TO CLIENT REGARDING SAME; WORK ON AND FINALIZE MEMO REGARDING ISSUES AND SEND TO CLIENT WITH COVER LETTER.	3.80
12/03/07	FINALIZING RESPONSE TO OPC MOTION, INCLUDING GATHERING OF ADDITIONAL DOCUMENTS AND RESPONSES	4.10
12/04/07	REVIEW DOUG CARTER COMMENTS ON ADDITIONAL ERUS; RESPOND TO SAME; REVIEW ADDITIONAL EMAILS REGARDING SAME; INTRA-OFFICE CONFERENCE REGARDING MOTION AND DISCOVERY AND STAFF POSITIONS; FORWARD ALL NEW DISCOVERY FROM OPC RECEIVED; INTRA-OFFICE CONFERENCE REGARDING INTERROGATORY 33 AND OPC REFERENCE TO SAME AT DEPOSITION.	1.80
12/04/07	TWO CALLS WITH STAFF COUNSEL, SEVERAL CALLS WITH CLIENT AND EXPERTS, ALL RE DISCOVERY AND FOLLOW-UPS TO DEPOSITIONS	2.20
12/05/07	CONTINUE REVIEW OF NEW DISCOVERY; TELEPHONE CONFERENCE WITH PAUL DECHARIO; INTRA-OFFICE CONFERENCE REGARDING ORDER ON DISCOVERY; REVIEW EMAILS REGARDING NEEDED RESPONSES; BEGIN REVIEW OF AUDIT RESPONSE.	1.50
12/05/07	CALL WITH STAFF COUNSEL, REVIEW COMMISSION ORDER, CALL WITH ALL EXPERTS RESPONSES, ORGANIZING CONFERENCE CALL, DRAFTING AND GOING THROUGH DOCUMENTS RE : SAME	2.90
12/06/07	REVIEW MOTION FROM OPC; REVIEW PAUL DECHARIO EMAIL ON ORDER TO COMPEL ANSWERS; INTRA-OFFICE CONFERENCE WITH JOHN WHARTON REGARDING SAME AND REGARDING DISCOVERY RESPONSE PREPARATION; REVIEW	1.70

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PAGE 2

	DRAFT RESPONSES.	
12/06/07	CONFERENCE CALL RE : RESPONSE TO PSC ORDER ; SEVERAL CALLS AND REVIEW OF DOCUMENTS RE :	3.90
12/07/07	RESPONDING TO PSC ORDER AND OPC DISCOVERY CONTINUE REVIEW OF PAUL DECHARIO RESPONSES TO MOTION TO COMPEL DISCOVERY; INTRA-OFFICE CONFERENCE REGARDING SAME; WORK ON ORGANIZATION OF RESPONSES.	.70
12/07/07	SEVERAL CALLS AND REVIEW OF DOCUMENTS RE :	3.10
12/10/07	RESPONDING TO PSC ORDER AND OPC DISCOVERY REVIEW DISCOVERY REQUIREMENTS AND ELECTRONIC INFORMATION; REVIEW RESPONSES RECEIVED; INTRA-OFFICE CONFERENCE REGARDING ALL AND REVIEW EMAILS REGARDING SAME; ASSIST IN ORGANIZING COMPLIANCE WITH ORDER.	.90
12/10/07	FINALIZING AND TRANSMITTING DISCOVERY , REVIEW OF DOCUMENTS AND RESPONSES RE : SAME, PREPARATION FOR RESPONSE TO STAFF'S DISCOVERY;CONFERENCE CALL RE : POSSIBILITY OF CONTINUANCE OR SETTLEMENT, SEVERAL CALLS RE: SAME	5.60
12/11/07	INTRA-OFFICE REGARDING CONTINUANCE; INTRA-OFFICE CONFERENCE; TELEPHONE CONFERENCE WITH BILL SMITH; ADDITIONAL INTRA-OFFICE CONFERENCE AND TELEPHONE CONFERENCE WITH STEVE REILLY.	.80
12/11/07	REVIEWING AND ORGANIZING RESPONSES TO BOTH SETS OF OUTSTANDING DISCOVERY; FOLLOW UP WITH OPC ON PRIOR DISCOVERY;DISCUSSION INTRA OFFICE RE : WITNESSES AND TIMING	3.10
12/12/07	REVIEWING AND PREPARING DISCOVERY RESPONSES, SETTING UP CONFERENCE CALL RE: SAME, CONVEYING ADDITIONAL INFO TO OPC AND STAFF AS REQUESTED, REVIEWING CRITICAL DATES AND DISCUSSING SAME WITH WITNESSES AND POTENTIAL WITNESSES	2.90
12/13/07	ORGANIZING WITNESSES AND REBUTTAL ISSUES;CALL RE PSC DISCOVERY;CONFERENCE INTRA OFFICE RE : POSSIBILITY OF SETTLEMENT AND CONTINUANCE, CALL WITH STAFF COUNSEL	3.10
12/14/07	REVIEW PRELIMINARY LIST OF ISSUES RECEIVED; INTRA-OFFICE CONFERENCE REGARDING SAME; FORWARD WITH EMAIL TO ALL; REVIEW INTERROGATORIES	.90

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PAGE 3

	REGARDING RATE CASE EXPENSE.	
12/14/07	REVIEWING PRELIMINARY ISSUES LISTS, CONFERENCE RE : SAME; ARRANGING FOR DISCOVERY RESPONSES, E-MAIL TO STAFF COUNSEL RE : SAME, ARRANGING DEPOSITIONS	2.10
12/17/07	WORK ON DISCOVERY RESPONSES; REVIEW EMAILS; DRAFT LETTER TO SMITH REGARDING RATE CASE EXPENSE AND NEED TO ORGANIZE COSTS; BRIEFLY REVIEW DISMUKES' TESTIMONY AND FORWARD TO ALL.	2.70
12/17/07	INITIAL REVIEW OF OPC TESTIMONY; CALLS AND DRAFTING DISCOVERY RESPONSES	2.90
12/18/07	REVIEW DISCOVERY RESPONSES RECEIVED AND FORWARD; REVIEW EMAILS REGARDING SAME AND REGARDING RATE CASE EXPENSE AND REVISIONS TO SCHEDULES REGARDING SAME.	1.10
12/18/07	REVIEW DOCUMENTS AND DISCOVERY RESPONSES; REVIEW OPC TESTIMONY	3.50
12/20/07	REVIEW INFORMATION REGARDING INTERIM BILLING AND FILE; WORK ON DISCOVERY RESPONSES; TELEPHONE CONFERENCE WITH BOB NIXON REGARDING NEED TO ORGANIZE CONFERENCE CALL REGARDING DISMUKES; WORK ON RATE CASE EXPENSE SCHEDULES; REVIEW NEXT OPC DISCOVERY RECEIVED AND FORWARD.	2.70
12/20/07	FIRST REVIEW OF LETTER FROM FREEMAN. CALL WITH CLIENTS AND CONSULTANTS AND E-MAILS ALL RE DISCOVERY, OPC NEW TESTIMONY, AND OUR RESPONSE. CONFERENCE INTRA OFFICE RE : OUR WITNESSES, AND DEPOSITION SCHEDULES.	3.90
12/20/07	RESEARCH - RE: NEGATIVE RATE BASE/NEGATIVE RATE OF RETURN	.50
12/21/07	INTRA-OFFICE CONFERENCE REGARDING DEPOSITION AND DISCOVERY FOR KW RESORT; WORK ON AUDIT RESPONSE AND SEND DRAFT AUDIT RESPONSE AROUND; REVIEW EMAIL RESPONSES AND REVISE SAME IN PREPARATION FOR FILING; REVIEW LETTER RECEIVED FROM PSC REGARDING CONFIDENTIAL TREATMENT AND INTRA-OFFICE EMAIL REGARDING SAME AND NEED TO DISTRIBUTE AND DEAL WITH ISSUES RAISED.	2.60
12/21/07	CALL WITH BOB FREEMAN RE : CONFIDENTIALITY REQUEST. CALL WITH STAFF COUNSEL. REVIEWING E-MAILS AND CALLS ALL RE : DISCOVERY RESPONSES.	4.60

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PAGE 4

	REVIEWING OPC TESTIMONY AND PREPARATION OF OUR CASE. SETTING UP CONFERENCE CALL ON NEXT SET OF OPC DISCOVERY.	
12/25/07	REVIEW REVISED AUDIT PAGE RECEIVED AND FORWARD; SEND AROUND MEMORANDUM REGARDING AUDIT RESPONSE, DISCOVERY RESPONSES, RATE CASE EXPENSE, AND ADDITIONAL WORK NEEDED ON RATE CASE EXPENSE SCHEDULE.	2.40
12/26/07	WORK ON DISCOVERY; INTRA-OFFICE CONFERENCE AND CONFERENCE CALL REGARDING SAME; INTRA-OFFICE CONFERENCE AND TELEPHONE CONFERENCE AND EMAILS REGARDING RATE CASE EXPENSE; DEVELOP ESTIMATES; ORGANIZE BILLS AND SCHEDULES; REVIEW THOSE FROM ACCOUNTANT AND ENGINEER; FINALIZE PREPARED ESTIMATE REGARDING SAME; TELEPHONE CONFERENCE WITH BILL SMITH; FINALIZE AND FILE DISCOVERY RESPONSES; REVIEW CONFIDENTIAL TREATMENT LETTER FROM PSC; INTRA-OFFICE CONFERENCE REGARDING SAME.	4.80
12/26/07	FINISH DRAFTING DISCOVERY AND FILE SAME, NUMEROUS CALLS, E-MAIL, DRAFTING AND REVIEW OF DOCUMENTS RE SAME. CALLS RE : TESTIMONY AND CRITICAL DATES	3.90
12/27/07	REVIEW ED CASTLE'S COMMENTS ON ENGINEERING TESTIMONY; REVIEW OPC ENGINEER TESTIMONY; REVIEW AUDIT RESPONSE AND ADDITIONAL TELEPHONE CONFERENCE REGARDING SAME; TELEPHONE CONFERENCE WITH DOUG CARTER, PAUL DECHARIO, AND BOB NIXON REGARDING TESTIMONY AND RESPONSES AND AUDIT RESPONSES.	3.50
12/27/07	WORKING ON DISCOVERY RESPONSES; GENERAL PREPARATION FOR CASE	3.10
12/28/07	REVIEW AND REVISE ALOHA AUDIT AND PREPARE COVER LETTER; REVIEW DOCUMENTS; FINALIZE AND SEND AUDIT RESPONSE.	1.90
12/28/07	WORKING ON DISCOVERY RESPONSES, REVIEWING TESTIMONY, AND DRAFTING AND WORKING ON RESPONSIVE TESTIMONY	4.10
	TOTAL HOURS	96.10

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PAGE 5

PROFESSIONAL FEES \$ 26,377.50

OPERATOR CONFERENCE CALL	30.47
LEXIS SERVICE	151.13
FEDERAL EXPRESS	176.70
EXTRA CLERICAL SUPPORT	507.02
PHOTOCOPIES	1,755.25
TRAVEL EXPENSE	724.79

TOTAL COSTS ADVANCED \$ 3,345.36

TOTAL STATEMENT \$ 29,722.86

=====

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FEBRUARY 10, 2008
INVOICE # 37044
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

1/02/08	DISCUSSION OF DEPO TIMING AND SET UP AND OTHER DISCOVERY AND TRANSCRIPTS OF PRIOR DEPOSITIONS AND OBTAINING SAME; OBTAIN STAFF TESTIMONY; QUICKLY REVIEW AND FORWARD.	1.60
1/03/08	REVIEW EMAILS REGARDING RESPONSES TO DISCOVERY AND ORGANIZATION OF DEPOSITIONS; INTRA-OFFICE CONFERENCE REGARDING ALL; BEGIN REVIEW OF STAFF ISSUES RECEIVED IN PREPARATION FOR THE FRIDAY MEETING.	1.20
1/03/08	SETTING UP DEPOS, REVIEWING DEPOS, DRAFTING DISCOVERY RESPONSES, PREPARING PREFILED TESTIMONY.	8.40
1/04/08	FINISH REVIEW OF STAFF ISSUES AND OPC COMBINED; INTRA-OFFICE CONFERENCE; GO TO PSC FOR ISSUES CONFERENCE; RETURN AND TELEPHONE CONFERENCE WITH BILL SMITH REGARDING ALL; REVIEW EMAILS AND TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING TESTIMONY.	3.20
1/04/08	PREPARATION FOR AND ATTEND PRELIMINARY ISSUES CONFERENCE AT PSC; REVIEWING LIST OF ISSUES; REVIEWING DEPOSITIONS, ARRANGING DEPOS, DRAFTING TESTIMONY, DOING ALL THINGS NECESSARY TO RESPOND TO DISCOVERY AND PREPARE FOR HEARING	7.10
1/06/08	DRAFT MEMO ON WOODCOCK ISSUES; REVIEW WOODCOCK TESTIMONY; REVIEW ED CASTLE'S RESPONSES.	1.20
1/06/08	DRAFTING PREFILED TESTIMONY AND REVIEW OF DEPOSITION TRANSCRIPTS	3.10
1/07/08	BEGIN REVIEW OF AUDITOR'S AND OTHER STAFF TESTIMONY; TELEPHONE CONFERENCE WITH STAFF ATTORNEY; TELEPHONE CONFERENCE WITH PAUL DECHARIO; REVIEW MOTION FOR CONTINUANCE AND INTRA-OFFICE CONFERENCE REGARDING SAME AND REGARDING DISCOVERY ISSUES.	1.60
1/07/08	CALL WITH BILL SMITH; DRAFTING PREFILED	8.70

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PAGE 2

1/08/08	TESTIMONY; CONFERENCE CALL WITH ED CASTLE, NUMEROUS CALLS RE : DISCOVERY AND PREFILED TESTIMONY; DRAFT AND FILE MOTION TO CONTINUE INTRA-OFFICE CONFERENCE REGARDING CONTINUANCE; TELEPHONE CONFERENCE WITH STAFF AND EMAIL TO ALL; REVIEW BILL SMITH'S EMAIL AND RESPONSE TO SMITH REGARDING INTERIM RATES AND REFUND OF SAME.	1.40
1/08/08	DOING ALL THINGS NECESSARY TO PREPARE FOR CASE, ENGAGE IN AND RESPOND TO DISCOVERY, PREPARE TESTIMONY, AND MONITOR OUTCOME OF PENDING MOTION	7.10
1/09/08	REVIEW ORDER AND EMAILS AND TELEPHONE CONFERENCE WITH PAUL DECHARIO.	.30
1/09/08	OBTAIN AND REVIEW ORDER ON CONTINUANCE; NUMEROUS CALLS SHUTTING MATTERS DOWN	2.10

TOTAL HOURS 47.00

PROFESSIONAL FEES \$ 13,630.00

FEDERAL EXPRESS	155.92
OPERATOR CONFERENCE CALL	73.48
PHOTOCOPIES	553.50
EXTRA CLERICAL SUPPORT	227.03
LEXIS SERVICE	29.51

TOTAL COSTS ADVANCED \$ 1,039.44

TOTAL STATEMENT -----
\$ 14,669.44
=====

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MARCH 14, 2008
INVOICE # 37330
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

2/04/08	REVIEW ORDER AND EMAIL TO CLIENT REGARDING STATUS REPORT DUE; INTRA-OFFICE CONFERENCE REGARDING SAME.	.40
2/05/08	REVIEW EMAILS FROM DOUG CARTER AND RESPONSE REGARDING SAME AND TELEPHONE CONFERENCE REGARDING SAME AND OTHER ISSUES.	.50
2/11/08	INTRA-OFFICE CONFERENCE AND EMAIL TO BILL SMITH; REVIEW RESPONSES AND ADDITIONAL INTRA-OFFICE CONFERENCE.	.50
2/12/08	TELEPHONE CONFERENCE WITH CLIENT RE: SALE AND CONSENT ORDER MATTERS.	.30
2/19/08	REVIEW REFUND REPORT AND FORWARD WITH COVER LETTER TO PSC CLERK.	.50
2/29/08	INTRA-OFFICE CONFERENCE REGARDING OPC CONCERNS AND RESPONSE TO SAME AND NEW ORDER ON DELAY IN CASE.	.50

TOTAL HOURS 2.70

PROFESSIONAL FEES \$ 783.00

PHOTOCOPIES 21.00

TOTAL COSTS ADVANCED \$ 21.00

TOTAL STATEMENT -----
\$ 804.00
=====

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MAY 13, 2008
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PAGE 1

MATTER: 2007 RATE PROCEEDING

3/13/08	REVIEW BOB NIXON'S EMAIL REGARDING ANNUAL REPORT AND SEND A REPLY; INTRA-OFFICE CONFERENCE REGARDING STATUS OF RATE CASE DELAY AND TELEPHONE CONFERENCE FROM OPC REGARDING SAME.	.70
3/20/08	TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING STATUS AND ANNUAL REPORTS; SEND EMAIL REGARDING SAME AND REGARDING STATUS OF RATE CASE; REVIEW INTERIM COLLECTION SCHEDULE RECEIVED AND FORWARD INFORMATION WITH COVER LETTER TO PSC.	1.20
3/20/08	STRATEGY AND REVIEW OF DOCUMENTS RE : STATUS, BEST WAY TO PROCEED, AND POSSIBLE WAYS TO SETTLE TO REDUCE COSTS	2.10
3/28/08	REVIEW EMAIL REGARDING STATUS OF CASE AND UPCOMING STATUS REPORT REQUIREMENT AND NEED TO MOVE FORWARD IF CASE IS TO BE RESUMED; INTRA-OFFICE CONFERENCE REGARDING SAME.	.30
3/28/08	EMAIL TO BILL SMITH RE : STRATEGY	.70
3/31/08	REVIEW EMAILS ON RATE CASE EXPENSE AND ISSUES AND NIXON EMAIL REGARDING SAME.	1.60
	TOTAL HOURS	6.60

PROFESSIONAL FEES

\$ 1,914.00

FMD 1102.00
JLW 812.00

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PAGE 2

TELECOPIER	4.00
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TOTAL COSTS ADVANCED	\$ 4.00
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TOTAL STATEMENT	----- \$ 1,918.00 =====
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MAY 14, 2008
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FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

4/01/08	CALL WITH BILL SMITH	.30
4/02/08	WORK ON ESTIMATE TO COMPLETE; REVIEW BOB NIXON'S INFORMATION; INTRA-OFFICE CONFERENCE REGARDING SAME.	1.10
4/02/08	WORKING ON COST TO COMPLETE AND FILING TO CONTINUE; CALL WITH BILL SMITH RE: SAME	1.10
4/03/08	REVIEW FILES AND PREPARE ESTIMATE OF RATE CASE EXPENSE AND SEND WITH EMAIL TO CLIENT WITH EXPLANATION REGARDING SAME AND REGARDING NEED FOR NEWEST STATUS REPORT AND DISCUSSION REGARDING SAME.	1.60
4/03/08	WORKING UP ESTIMATE AND CONFERENCE RE : MOST EFFECTIVE WAY TO PROCEED	.90
4/04/08	REVIEW JOHN WHARTON LETTER TO CLIENT REGARDING STATUS; TELEPHONE CONFERENCE WITH BILL SMITH REGARDING STATUS AND ISSUES; INTRA-OFFICE CONFERENCE REGARDING SAME AND REGARDING RATE CASE COST AND STATUS REPORT PREPARATION.	.60
4/07/08	REVIEW FILE AND PSC WEBSITE AND ORDERS AND PREVIOUS STATUS REPORT AND DRAFT NEW STATUS REPORT; INTRA-OFFICE CONFERENCE; REVISE, FINALIZE AND FILE STATUS REPORT.	1.90
4/07/08	FINALIZING AND FILING RESPONSE TO ORDER; CALL WITH STAFF COUNSEL; REVIEWING STATUS OF ALL TESTIMONY DUE DATES AND STATUS OF TESTIMONY COMPLETION	1.80
4/11/08	TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING SCHEDULE AND LETTER TO CLIENT REGARDING SAME; INTRA-OFFICE CONFERENCE REGARDING PREPARATION OF REBUTTAL AND TIMING OF ALL.	.50
4/21/08	CONFERENCE INTRAOFFICE RE: BEST WAY TO PROCEED, DISCOVERY ISSUES, HEARING DATES	.60
4/22/08	REVIEW ESCROW REPORT RECEIVED AND FILE WITH COVER LETTER.	.40

LAW OFFICES
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Invoice #: 37721

PAGE 2

4/28/08	CALL WITH STAFF COUNSEL AND REVIEW OF CONFIDENTIALITY STATUS	.90
4/29/08	CALL WITH STAFF COUNSEL; REVIEW LETTER RE: CONFIDENTIALITY AND ISSUES INVOLVED THEREIN	.60
4/30/08	REVIEW EMAIL AND STATUS OF PREHEARING PROCEDURE ORDER; CONFIDENTIAL TREATMENT; INTRA-OFFICE CONFERENCE REGARDING ALL AND STATUS OF CASE.	.40
4/30/08	EMAIL TO BILL SMITH RE : ISSUES; CALL FROM STAFF COUNSEL AND REVIEW OF DISMUKES TESTIMONY RE : SAME	1.10

TOTAL HOURS 13.80

PROFESSIONAL FEES \$ 4,002.00

PHOTOCOPIES 31.50

TOTAL COSTS ADVANCED \$ 31.50

TOTAL STATEMENT -----
===== \$ 4,033.50

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C/O MR WILLIAM SMITH, JR
SMITH, HEMMESCH AND BURKE
10 SOUTH LASALLE, SUITE 2660
CHICAGO, IL 60603

JUNE 12, 2008
INVOICE # 37978
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

5/08/08	TAKING CARE OF MATTERS RE : CONFIDENTIALITY REQUESTS; REVIEW OF STAFF'S POSITION RE :SAME	.90
5/14/08	TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING REBUTTAL TESTIMONY; REVIEW PROCEDURE ORDER AND LETTER TO BILL SMITH REGARDING DUE DATES AND ISSUES.	1.10
5/14/08	TWO CALLS WITH STAFF COUNSEL	.60
5/19/08	REVIEW ESCROW FUNDS REPORT AND FILE WITH COVER LETTER AT THE PSC.	.60
5/20/08	REVIEW EMAIL REGARDING DISCOVERY; REVIEW FILE; INTRA-OFFICE CONFERENCE REGARDING ALL AND REGARDING CONTACT WITH BURGESS FOR EXTENSION OF TIME; EMAIL TO CLIENT AND CONSULTANTS REGARDING CONFERENCE CALL NEEDED; REVIEW DISCOVERY.	1.50
5/20/08	EMAIL FROM OPC RE DISCOVERY, AND CALL WITH OPC; REVIEW DISCOVERY	1.10
5/21/08	FINISH REVIEW OF DISCOVERY FROM OPC; INTRA-OFFICE CONFERENCE REGARDING SAME; REVIEW EMAILS AND CONFERENCE CALL REGARDING ASSIGNMENT OF ITEMS; REVIEW FOLLOW UP EMAILS REGARDING ASSIGNMENTS.	1.60
5/21/08	PREPARE FOR CONFERENCE CALL AND CONFERENCE CALL RE :DISCOVERY; SECURE EXTENSION FROM OPC; FOLLOW UP WITH OPC ON CLARIFICATIONS	3.10
5/27/08	REVIEW EMAIL FROM DOUG CARTER AND RESPOND TO SAME; INTRA-OFFICE CONFERENCE; REVIEW EMAIL FROM STEPHEN BURGESS REGARDING ISSUE AND FORWARD TO DOUG CARTER.	1.10
5/28/08	RESPONDING TO ISSUES REGARDING DISCOVERY RESPONSES AND EMAILS RE : SAME	.80

TOTAL HOURS

12.40

PROFESSIONAL FEES

\$ 3,596.00

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Invoice #: 37978

PAGE 2

PHOTOCOPIES 63.25

TOTAL COSTS ADVANCED \$ 63.25

TOTAL STATEMENT -----
\$ 3,659.25
=====

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SMITH, HEMMESCH AND BURKE
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CHICAGO, IL 60603

JULY 11, 2008
INVOICE # 38166
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

6/02/08	REVIEW LATEST DRAFT DISCOVERY RESPONSES AND EMAILS REGARDING SAME.	.80
6/02/08	REVIEW LATEST DISCOVERY DRAFT AND EMAIL SAME TO EXPERTS AND CLIENT	.90
6/03/08	REVIEW DECHARIO ADDITION TO DISCOVERY AND REVISED VERSION AND EMAILS REGARDING SAME.	.90
6/03/08	WORKING ON DISCOVERY RESPONSES; CALL WITH ACCOUNTING EXPERT	1.30
6/04/08	REVIEW ADDITIONS AND REVISIONS FROM PAUL DECHARIO AND DECHARIO EMAILS REGARDING DISCOVERY RESPONSE CHANGES AND ADDITIONS.	.50
6/05/08	REVIEW DISCOVERY RESPONSES; INTRA-OFFICE CONFERENCE AND REVIEW EMAIL.	.70
6/09/08	REVIEW LATEST VERSION OF DISCOVERY; REVIEW DOUG CARTER EMAIL AND CRAIG JOHNSON ERRATA SHEET; INTRA-OFFICE CONFERENCE REGARDING ERRATA SHEET FROM DEPOSITION; REVIEW JOHNSON'S W-2S AND SCHEDULES.	1.50
6/09/08	FINALIZING DISCOVERY RESPONSES; EMAILS AND CALLS RE: SAME; REVIEWING CONFIDENTIALITY AGREEMENT RE: SAME	2.10
6/10/08	REVIEW DISCOVERY AND INTRA-OFFICE CONFERENCE; TELEPHONE CONFERENCE WITH PAUL DECHARIO; ORGANIZE AND PARTICIPATE IN CONFERENCE CALL REGARDING DISCOVERY ISSUES AND REVISE DISCOVERY RESPONSES.	2.60
6/10/08	FINALIZE AND TRANSMIT DISCOVERY, CALLS AND EMAILS RE: SAME; REVIEW CONFIDENTIALITY AGREEMENT AND LETTER RE: SAME; CONFERENCE CALLS RE: SAME	4.50
6/11/08	CONFERENCE INTRA OFFICE RE : PENDING ISSUES AND MATTERS AND BEST WAY TO PROCEED	2.00
6/19/08	REVIEW REFUND REPORT AND SEND WITH COVER LETTER.	.30
	TOTAL HOURS	18.10

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Invoice #: 38166

PAGE 2

PROFESSIONAL FEES \$ 5,249.00

OPERATOR CONFERENCE CALL 21.67
PHOTOCOPIES 192.50

TOTAL COSTS ADVANCED \$ 214.17

TOTAL STATEMENT -----
===== \$ 5,463.17

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AUGUST 12, 2008
INVOICE # 38231
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

7/01/08	REVIEWING OPC TESTIMONY AND DOCUMENTS RE : COMPLETION OF OUR REBUTTAL CASE	2.60
7/07/08	REVIEW EMAIL REGARDING CONFERENCE INFORMATION AND CONFIDENTIAL TESTIMONY AND REVIEW JOHNSON DEPO AND INTRA-OFFICE CONFERENCE REGARDING SAME AND EFFECT OF SAME AND RECOMMENDATION REGARDING SAME.	1.50
7/08/08	REVIEW JOHN WHARTON EMAILS LISTING OF ISSUES AND ED CASTLE DRAFT TESTIMONY; INTRA-OFFICE CONFERENCE REGARDING ALL.	1.30
7/08/08	E-MAILS AND CALLS RE: TESTIMONY; CALL WITH STAFF COUNSEL AND E-MAIL TO CLIENT RE: CONFIDENTIALITY REQUESTS	1.40
7/09/08	INTRA-OFFICE CONFERENCE REGARDING CONFIDENTIAL TREATMENT; REVIEW EMAIL REGARDING CONFIDENTIAL TREATMENT AND REVIEW EMAILS RE WITNESS TASKS AND PREPARATION.	1.40
7/09/08	GETTING IN TOUCH WITH ALL EXPERTS RE: COMPLETION OF TASKS; SEVERAL EMAILS AND CALLS RE: CONFIDENTIALITY ISSUES	3.00
7/10/08	REVIEW STAFF EMAIL AND RESPONSE REGARDING CONFIDENTIAL DEPOSITION; REVIEW JOHN WHARTON AND STAFF'S EMAILS REGARDING WITHDRAWAL OF CONFIDENTIAL REQUEST FOR DEPOSITION OF JOHNSON.	.50
7/10/08	TAKING CARE OF CONFIDENTIALITY ISSUE; ORGANIZING CONFERENCE WITH EXPERTS RE: REBUTTAL TESTIMONY	1.80
7/14/08	REVIEW SCHEDULE; INTRA-OFFICE CONFERENCE IN PREPARATION FOR CONFERENCE CALL; REVIEW DOCUMENTS AND FILE IN PREPARATION FOR CONFERENCE CALL; PARTICIPATE IN CONFERENCE CALL AND REVIEW EMAILS.	1.40
7/14/08	CONFERENCE CALL RE: TESTIMONY; SEVERAL CALLS RE: CONFIDENTIAL REQUESTS OUTSTANDING	2.10
7/21/08	REVIEW REPORT ON ESCROW AND FILE WITH COVER LETTER; REVIEW PSC MEMO RECEIVED REGARDING REMOVAL OF CONFIDENTIAL REQUEST; REVIEW PAUL	2.10

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Invoice #: 38231

PAGE 2

7/22/08	DECHARIO EMAIL REGARDING COST STUDY AND AUDIT RESPONSE; REVIEW FILES REGARDING COST STUDY.	
	REVIEW EMAIL FROM PAUL DECHARIO; BEGIN REVIEW OF TESTIMONY.	.80
7/22/08	REVIEWING ISSUES AND DRAFT PREFILED TESTIMONY	.90
7/24/08	REVIEWING REBUTTAL DRAFT TESTIMONY	1.70
7/25/08	REVIEW EMAIL REGARDING COST STUDY; BEGIN REVIEW OF PAUL DECHARIO TESTIMONY DRAFT; FINISH COST STUDY AND EMAIL TO ALL REGARDING NEED FOR TESTIMONY ON SAME.	1.70
7/29/08	REVIEWING PREFILED TESTIMONY AND SCHEDULING DEPOSITIONS	2.70
7/30/08	REVIEW EMAILS REGARDING STATUS OF ISSUES AND DISCOVERY; INTRA-OFFICE CONFERENCE; REVIEW DRAFT LETTER TO OPC.	.90

TOTAL HOURS 27.80

PROFESSIONAL FEES \$ 8,062.00

OPERATOR CONFERENCE CALL 4.95
PHOTOCOPIES 51.75

TOTAL COSTS ADVANCED \$ 56.70

TOTAL STATEMENT -----
\$ 8,118.70
=====

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CHICAGO, IL 60603

SEPTEMBER 12, 2008
INVOICE # 38569
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

7/30/08	CALL WITH STAFF COUNSEL; REVIEWING NOTES RE : ISSUES AND PREPARATION OF PROCEDURE ORDER; CONFERENCE INTRA OFFICE RE : ISSUES	1.40
8/01/08	REVIEWING OUTSTANDING DISCOVERY AND EMAILS RE : SAME; CONFERENCE INTRA OFFICE RE: TESTIMONY	1.10
8/05/08	CONFERENCE CALL RE : DISCOVERY AND TESTIMONY DRAFTS; REVIEW DISCOVERY; CALL WITH OPC'S OFFICE; CALL WITH STAFF COUNSEL	2.10
8/08/08	WORK ON REVIEW OF DRAFT TESTIMONY OF PAUL DECHARIO; REVIEW FILES AND REVISE TESTIMONY AND FORWARD PROPOSED REVISIONS TO PAUL DECHARIO WITH COVER EMAIL.	2.40
8/11/08	REVIEW DISCOVERY FROM STAFF AND EMAIL REGARDING SAME.	.60
8/12/08	REVIEW EMAILS REGARDING NUMBERED DISCOVERY AND TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING NUMBER OF INTERROGATORIES AND BILLS AND REVIEW AND REVISE RATE CASE EXPENSE FOR LEGAL; REVIEW RATE CASE EXPENSE FOR ACCOUNTING AND ENGINEERING; TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING INFLOW AND INFILTRATION ISSUE; REVIEW DRAFT TESTIMONY OF PAUL DECHARIO AND DISCUSS LENGTHY EMAIL REGARDING ISSUES.	3.80
8/13/08	REVIEW RULES AND MFR REQUIREMENTS FOR RATE PROCEEDINGS REGARDING I & I; TELEPHONE CONFERENCE WITH STAFF AND ENGINEER AND EMAIL TO ALL REGARDING BASIS FOR I & I PROCEDURE AND ANALYSIS.	1.50
8/14/08	REVIEW PAUL DECHARIO SCHEDULES ON UNDERLYING REASONS FOR RATE CASE COSTS; TELEPHONE CONFERENCE REGARDING SAME; REVIEW BILLS; MARK ALL TIME BY FUNCTION; REVIEW STAFF EMAIL REGARDING ISSUES; BEGIN REVIEW OF ATTACHED LIST.	2.40
8/15/08	REVIEW DOUG CARTER EMAIL; INTRA-OFFICE CONFERENCE AND SEND LIST OF ISSUES; SEND EMAIL REGARDING	1.70

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Invoice #: 38569

PAGE 2

	RATE CASE EXPENSE AND I & I ISSUES AND TESTIMONY NEEDED; TELEPHONE CONFERENCE WITH PAUL DECHARIO; ADDITIONAL EMAIL REGARDING ALL; FINISH REVIEW OF RATE CASE FUNCTION ANALYSIS AND SEND TO PAUL DECHARIO WITH COVER MEMO.	
8/15/08	REVIEW INTERROGATORY RESPONSES; CALL WITH STAFF COUNSEL; REVIEW EMAILS; PREPARING TESTIMONY	3.40
8/18/08	REVIEW PAUL DECHARIO'S REVISED TESTIMONY; REVIEW EMAIL REGARDING STAFF DISCOVERY; REVIEW JOHN WHARTON'S ADDITIONAL QUESTIONS TO ED CASTLE; INTRA-OFFICE CONFERENCE; REVISE QUESTIONS.	2.40
8/18/08	WORKING ON DRAFT TESTIMONY; FINALIZE AND FILE DISCOVERY RESPONSES; NUMEROUS EMAILS RE : SAME	2.00
8/19/08	REVIEW WILLIAM SMITH EMAIL; REVIEW PAUL DECHARIO'S DRAFT TESTIMONY; WORK ON RATE CASE EXPENSE EXHIBITS; INTRA-OFFICE CONFERENCE REGARDING ED CASTLE DISCUSSIONS; REVIEW DEPO SCHEDULES; REVIEW WILLIAM SMITH COMMENTS TO JOHN WHARTON REGARDING RATE CASE EXPENSE.	2.10
8/19/08	REVIEWING DRAFT TESTIMONY AND EMAILS TO WITNESSES; CALL WITH CLIENT; CALL FROM STAFF AND REVIEW RESPONSES RE : SAME	1.70
8/20/08	REVIEW TIME SHEETS FROM ED CASTLE REGARDING RATE CASE EXPENSE; REVIEW DOUG CARTER'S EMAIL AND RESPONSIVE EMAIL TO DOUG CARTER REGARDING ADDITIONAL INFORMATION NEEDED; ATTACH ESTIMATES; REVIEW ED CASTLE'S COSTS TO DATE; BEGIN REVIEW OF PRELIMINARY LIST OF ISSUES; REVIEW ESCROW REPORT AND FILE WITH COVER LETTER.	2.60
8/20/08	PREPARATION FOR DEPOSITIONS; CALLS RE : TESTIMONY	2.50
8/21/08	REVIEW EMAIL TO ED CASTLE REGARDING ADDITIONAL TESTIMONY; REVIEW NOTICE OF DEPOSITION; REVIEW PAUL DECHARIO'S RATE CASE EXPENSE EXHIBITS; TELEPHONE CONFERENCE REGARDING SAME AND REGARDING KIM DISMUKES DEPO SCHEDULING.	1.90
8/21/08	REVIEWING ISSUES AND STIPULATIONS; ASSISTING IN DRAFT OF TESTIMONY	2.70
8/22/08	REVIEW PAUL DECHARIO'S RATE CASE EXPENSE EMAIL AND ATTACHMENTS AND RESPOND TO ALL; REVISE TESTIMONY FROM PAUL DECHARIO.	2.10

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PAGE 3

8/22/08	SEVERAL CALLS AND EMAILS RE : PENDING MATTERS; ASSISTING IN REDRAFT OF ENGINEER'S TESTIMONY	2.70
8/25/08	REVIEW EMAIL REGARDING ED CASTLE'S TESTIMONY; REVIEW STAFF EMAIL REGARDING STIPULATIONS AND LIST AND FORWARD; REVIEW PAUL DECHARIO'S RESPONSE AND FORWARD TO STAFF WITH COMMENTS ON PROPOSED STIPULATION NUMBER 3.	1.70
8/25/08	PREPARING REBUTTAL AND SEVERAL CALLS AND EMAILS RE : SAME; WORKING WITH STIPULATIONS	2.10
8/26/08	REVIEW PAUL DECHARIO'S SUMMARY OF EXHIBITS AND RATE CASE EXPENSE ANALYSIS SCHEDULE; TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING ED CASTLE'S TESTIMONY AND REVIEW SAME; REVIEW PAUL DECHARIO AND KIM DISMUKE'S TESTIMONY ON ISSUE RAISED BY DECHARIO; DRAFT AND WORK WITH ED CASTLE ON REVISIONS AND EMAIL; REVIEW DECHARIO'S ADDITIONAL COMMENT REGARDING STIPULATION NUMBER 3 AND OUTLINE CONTINUING CONCERNS TO STAFF BY EMAIL.	2.40
8/27/08	REVIEW ADDITIONAL INTERROGATORY RECEIVED; INTRA-OFFICE CONFERENCE REGARDING SAME; TELEPHONE CONFERENCE WITH STAFF ATTORNEY; CONFERENCE CALL ED CASTLE; FORWARD DISCOVERY TO ALL AND REVIEW RESPONSES; INTRA-OFFICE CONFERENCE REGARDING ED CASTLE TESTIMONY; REVIEW CASTLE'S COMMENTS ON ISSUES; WORK UP TESTIMONY REVISIONS; REVISE DRAFT AND SEND OUT.	3.50
8/27/08	FINALIZING TESTIMONY; SEVERAL CALLS, EMAILS, AND DRAFTS RE : SAME; CALL WITH STAFF COUNSEL	4.70
8/28/08	REVIEW ED CASTLE'S CHANGES; REVIEW FINAL EXHIBITS TO PAUL DECHARIO TESTIMONY; REVIEW PROCEDURE ORDER; TELEPHONE CONFERENCE WITH DOUG CARTER REGARDING ADDITIONAL TESTIMONY; WORK WITH WILLIAM SMITH AND ED CASTLE TO DRAFT ADDITIONAL TESTIMONY AND FORWARD; REVIEW COMMENTS; FINALIZE ALL AND SEND ALL TESTIMONIES TO THE PSC WITH COVER LETTER.	5.30
8/28/08	ARRANGING DEPOSITIONS; FINALIZE AND FILE TESTIMONY; NUMEROUS CALLS AND EMAILS RE : SAME	5.70
8/29/08	REVIEW EMAIL FROM ED CASTLE AND RESPOND; REVIEW	.70

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Invoice #: 38569

PAGE 4

PAUL DECHARIO EXHIBITS DEALING WITH ENGINEERING
EXPENSE AND FORWARD WITH EMAIL TO ED CASTLE;
REVIEW CASTLE'S RESPONSE.

TOTAL HOURS 69.20

PROFESSIONAL FEES \$ 20,068.00

PHOTOCOPIES 75.50

MEAL 25.12

EXTRA CLERICAL SUPPORT 78.75

LONG DISTANCE CALLS .60

TOTAL COSTS ADVANCED \$ 179.97

TOTAL STATEMENT \$ 20,247.97

=====

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CHICAGO, IL 60603

SEPTEMBER 12, 2008
INVOICE # 38569
FILE # 34000-00005

MATTER: 2007 RATE PROCEEDING

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:	\$ 20,068.00
CURRENT COSTS:	\$ 179.97

TOTAL CHARGES FOR THIS INVOICE:	\$ 20,247.97

OUTSTANDING ACCOUNTS RECEIVABLE:	\$.00

TOTAL AMOUNT DUE THIS MATTER:	\$ 20,247.97
	=====

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CHICAGO, IL 60603

OCTOBER 13, 2008
INVOICE # 38741
FILE # 34000-00005
PAGE 1

MATTER: 2007 RATE PROCEEDING

9/02/08	REVIEW ORDERS AND ISSUES AND BEGIN WORK ON PREHEARING STATEMENT.	1.20
9/03/08	REVIEW ORDER ON PROCEDURE AND DOCUMENTS FROM STAFF REGARDING ISSUES; REVIEW FILE AND WORK ON PREHEARING STATEMENT; REVIEW EMAIL FROM STAFF REGARDING NOTICE; REVIEW NOTICE AND EMAIL TO STAFF ATTORNEY; FINALIZE AND SEND FIRST DRAFT OF PREHEARING STATEMENT TO CLIENT.	3.90
9/04/08	TELEPHONE CONFERENCE WITH PAUL DECHARIO AND DOUG CARTER; REVIEW EMAILS; REVISE PREHEARING STATEMENT; FINALIZE SAME AND FILE WITH THE PSC; REVIEW OPC PREHEARING STATEMENT AND FORWARD.	4.40
9/05/08	REVIEW OPC AND STAFF PREHEARING STATEMENTS IN DETAIL AND FORWARD; REVIEW DISCOVERY AND EMAIL FROM PAUL DECHARIO; TELEPHONE CONFERENCE REGARDING DEPOSITION AND PREPARATION FOR SAME.	3.50
9/07/08	CONTINUE REVIEW OF DOCUMENTS AND TESTIMONY OF KIM DISMUKES AND PREPARE FOR DEPOSITION; MEETING WITH PAUL DECHARIO REGARDING ALL AND ADDITIONAL CONCERNS AND ISSUES.	4.90
9/08/08	CONTINUE PREPARATION FOR DEPOSITION; MEETING WITH PAUL DECHARIO; PARTICIPATE IN DEPOSITION MEETINGS; REVIEW EMAILS REGARDING DISCOVERY RESPONSES AND ED CASTLE ISSUES.	5.10
9/08/08	CONFERENCE WITH OPC; PREPARE FOR DEPOSITION; ATTEND BRIEF PORTION OF DEPOSITION; GATHERING DOCUMENTS AND STAFF'S AND OPC'S REQUEST	3.90
9/09/08	REVIEW ED CASTLE EXHIBITS; INTRA-OFFICE CONFERENCE REGARDING SAME AND ADDITIONAL CONCERNS; REVIEW EMAIL FROM STAFF REGARDING STIPULATION AND ISSUES; FORWARD TO PAUL DECHARIO WITH COMMENTS; TELEPHONE CONFERENCE WITH PAUL DECHARIO; REVIEW FURTHER EMAILS FROM STAFF AND RESPOND.	2.80

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PAGE 2

9/09/08	PREPARATION FOR DEPOSITIONS; REVIEW EMAILS RE : PREHEARING; RESEARCH AND REVIEW ISSUE OF ORIGINAL COST	3.70
9/10/08	INTRA-OFFICE CONFERENCE REGARDING ENGINEERING DEPO ISSUES AND KEY EVIDENCE; REVIEW EMAIL TO OPC; REVIEW ADDITIONAL STIPULATIONS AND FORWARD TO PAUL DECHARIO AND BOB NIXON WITH COVER EMAIL.	.80
9/10/08	PREPARING FOR DEPOSITION OF WOODCOCK; REVIEWING PREHEARING STATEMENTS; CALLS WITH STAFF COUNSEL	3.60
9/11/08	REVIEW EMAILS REGARDING POSITIONS AND STIPULATIONS AND NEW LANGUAGE ON STIPULATIONS AND POSITIONS OF PARTIES REGARDING VARIOUS STIPULATIONS AND ISSUES; INTRA-OFFICE CONFERENCE AND CONFERENCE CALL WITH PAUL DECHARIO REGARDING ALL; REVIEW ALL AND EMAILS FROM STAFF AND OPC REGARDING STIPULATIONS, ADDITIONS, AND PREPARATION FOR PREHEARING CONFERENCE; INTRA-OFFICE CONFERENCES REGARDING SAME.	2.70
9/11/08	REVIEWING DRAFT PREHEARING ORDER; CALLS RE : ISSUES AND NEXT WEEK'S DEPOSITION; REVIEW DISCOVERY RESPONSES AND DOCUMENTS PRODUCED; CALL WITH OPC	2.10
9/12/08	REVIEW EMAILS REGARDING NOTICE; REVIEW NOTICE AND ORDER AND TELEPHONE CONFERENCE WITH BILL SMITH REGARDING EARLY NOTICING; REVIEW EMAILS REGARDING NEW OPC POSITIONS ON SEVERAL ISSUES; INTRA-OFFICE AND TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING SAME AND REGARDING REVISIONS TO SEVERAL POSITIONS; REVIEW DRAFT PREHEARING ORDER RECEIVED FROM STAFF WITH EMAIL AND FORWARD EMAIL TO PAUL DECHARIO REGARDING REVISIONS TO POSITIONS; PREPARATION FOR PREHEARING CONFERENCE.	3.60
9/12/08	REVIEW PREHEARING DRAFTS AND ADDITIONAL LANGUAGE; SEVERAL CALLS RE : SAME; TWO CALLS WITH STAFF COUNSEL	1.90
9/15/08	REVIEW PAUL DECHARIO'S NOTES AND ERROR CORRECTION ON SCHEDULE; PREPARE DOCUMENTS; INTRA-OFFICE CONFERENCE REGARDING PREHEARING ORDER; REVIEW AND REVISE LANGUAGE FOR BASIC POSITION AND POSITIONS ON ISSUES; INTRA-OFFICE CONFERENCE AND TELEPHONE	5.50

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PAGE 3

9/15/08	CONFERENCE WITH PAUL DECHARIO; ATTEND PREHEARING CONFERENCE AND RETURN; REVIEW AND FORWARD DEPOSITION OF KIM DISMUKES RECEIVED. PREPARE FOR AND ATTEND PREHEARING; SEVERAL CALLS RE : ISSUES AND TRIAL PREP; PREPARE FOR DEPOSITION	5.20
9/16/08	REVIEW NEWS ARTICLES REGARDING HEARING; REVIEW OPC POSITIONS ON ISSUES RECEIVED; REVIEW KIM DISMUKES' REVISED EXHIBITS AND FORWARD TO ALL; REVIEW DRAFT PREHEARING ORDER AND RESPOND TO STAFF ATTORNEY; EMAIL TO DOUG CARTER AND PAUL DECHARIO REGARDING ORGANIZATION OF POSITIONS; SEND ERRATA SHEET FOR CHRIS JOHNSON'S DEPO TO ALL WITH COVER LETTER; REVIEW OPC CHANGES AND EMAIL TO PAUL DECHARIO REGARDING SAME.	3.90
9/16/08	PREPARE FOR DEPOSITION; REVIEW DRAFT DOCUMENTS; GENERAL PREPARATION FOR TRIAL	3.80
9/17/08	REVIEW STAFF CHANGES AND PAUL DECHARIO'S COMMENTS; SEND EMAIL TO STAFF REGARDING AGREEMENT; REVIEW REQUEST FOR TOUR OF FACILITIES BY STAFF ENGINEER; REVIEW EMAILS FROM STAFF ATTORNEY AND STAFF ENGINEER; TELEPHONE CONFERENCE WITH STAFF; TELEPHONE CONFERENCE WITH PAUL DECHARIO; TELEPHONE CONFERENCE WITH BILL SMITH; FORWARD EMAIL TO DOUG CARTER.	2.60
9/17/08	PREPARATION FOR TOMORROW'S DEPOSITION	3.90
9/18/08	INTRA-OFFICE CONFERENCE REGARDING ANDREW WOODCOCK DEPOSITION; BEGIN PREPARING FOR HEARING; REVIEW ESCROW REPORT AND FORWARD WITH COVER LETTER TO PSC	1.80
9/18/08	TAKE DEPOSITION OF WOODCOCK; SEVERAL CALLS RE: CASE	4.00
9/19/08	READ TESTIMONY OF STAFF WITNESSES AND BEGIN WORK ON CROSS QUESTIONS; TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING SAME AND REVIEW FILES; INTRA-OFFICE CONFERENCE REGARDING HEARING PREPARATION.	1.20
9/22/08	REVIEW STIPULATION LIST OF EXHIBITS FROM STAFF; FINISH REVIEW OF TWO STAFF WITNESS TESTIMONIES AND EXHIBITS; TELEPHONE CONFERENCE WITH PAUL	3.10

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PAGE 4

	DECHARIO; DRAFT CROSS QUESTIONS FOR STAFF WITNESSES; TELEPHONE CONFERENCE WITH RALPH JAEGER REGARDING REQUIREMENT FOR PRESENCE OF AUDIT WITNESSES; INTRA-OFFICE CONFERENCE REGARDING ALL AND CONTINUE PREP.	
9/22/08	PREPARATION FOR TRAIL' REVIEW STAFF'S PROPOSED STIPULATIONS; SEVERAL CALLS RE : SAME; OUTLINING CROSS EXAMINATION QUESTIONS	5.10
9/23/08	TELEPHONE CONFERENCE WITH STAFF ATTORNEY REGARDING AUDITORS' PRESENCE; CONTINUE REVIEW OF TESTIMONY OF AUDITORS; TELEPHONE CONFERENCE WITH PAUL DECHARIO REGARDING ISSUES AND REGARDING AUDITORS NEEDED FOR HEARING; INTRA-OFFICE CONFERENCE REGARDING SAME; REVIEW EMAIL WITH STAFF ATTORNEY REGARDING REVISED SCHEDULE OF STAFF STIPULATED EXHIBITS; REVIEW GENERATOR ISSUE AND REVISE INTERROGATORY; INTRA-OFFICE CONFERENCE REGARDING SAME.	2.20
9/23/08	GENERAL PREPARATION FOR HEARING	3.90
9/24/08	REVIEW EMAIL REGARDING NOTICE; REVIEW RULE; DRAFT AFFIDAVIT REGARDING MAILED NOTICE TO CUSTOMERS; INTRA-OFFICE CONFERENCE; PUBLICATION NOTICE; REVIEW RULES REGARDING SAME; TELEPHONE CONFERENCE WITH STAFF; DRAFT PUBLICATION NOTICE; CONTACT NEWSPAPER; SEND DRAFT NOTICE TO PSC FOR APPROVAL; REVISE AND FINALIZE SAME AND SEND TO NEWSPAPER WITH COVER LETTER; FINISH DRAFT CROSS FOR PSC WITNESSES AND ORGANIZE NEW EXHIBITS; REVIEW NEW KIM DISMUKES' SCHEDULE 1; TELEPHONE CONFERENCE WITH BILL SMITH REGARDING ISSUES.	2.90
9/24/08	GENERAL PREPARATION FOR TRIAL	6.80
9/25/08	INTRA-OFFICE CONFERENCE REGARDING VARIOUS ISSUES; REVIEW KIM DISMUKES' NEW SCHEDULE AND DEPOSITION AND TESTIMONY AND ORIGINAL FILING AND OTHER DOCUMENTS; WORK ON DRAFT CROSS EXAMINATIONS FOR DISMUKES; MAKE CALCULATIONS REGARDING ALL; REVIEW EMAILS REGARDING LAWS OF FLORIDA AND RESOLUTIONS AND ORDER AND REVIEW 367.081 RE: USED AND USEFUL AND AWT; INTRA-OFFICE CONFERENCE REGARDING NEEDED EXHIBITS AND ISSUES IN STAFF EXHIBIT LIST.	4.40

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PAGE 5

9/25/08	RESEARCH REGARDING TEXT OF LAWS OF FLORIDA 99-395.	.50
9/26/08	REVIEW ORDINANCE AND SPECIAL ACT REGARDING REQUIREMENT OF AWT; INTRA-OFFICE CONFERENCE REGARDING SAME; REVIEW CASE LAW ON AFFILIATES; WORK ON KIM DISMUKES CROSS EXAMINATION AND ORGANIZE ALL MATERIALS FOR TRAVEL TO HEARING.	2.40
9/26/08	PREPARATION FOR TRAIL	6.60
9/26/08	RESEARCH REGARDING LEGISLATIVE HISTORY OF LAWS OF FLORIDA 99-395.	2.00
9/29/08	FINAL ORGANIZING OF FILES; TRAVEL TO KEY WEST; MEETING WITH DECHARIO RE: ISSUES AND MEETINGS AND PREPARE FOR HEARING.	7.70
9/29/08	TRAVEL TO KEY WEST, TRAIL PREPARATION	7.00
9/30/08	MEETINGS WITH ALL WITNESSES AND FINAL PREPARATION FOR TRIAL; ORGANIZE FILES AND EXHIBITS; MEETING WITH DECHARIO.	10.40
9/30/08	PREPARING FOR TRIAL	8.90

TOTAL HOURS 153.90

PROFESSIONAL FEES \$ 44,031.00

OPERATOR CONFERENCE CALL	19.47
TRANSCRIPT OF DEPOSITION	871.10
PHOTOCOPIES	1,991.00
LEGAL ADVERTISEMENTS	197.18
TRAVEL EXPENSE	3,826.58

TOTAL COSTS ADVANCED \$ 6,905.33

TOTAL STATEMENT \$ 50,936.33
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