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HAROLD F. X. PURNELL

September 12, 2013

Ann Cole
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

RE: Ni Florida Response to Staff Data Request
Docket No. 130010-WS

Dear Ms. Cole:

Ni Florida hereby provides the enclosed response to Staff's data request regarding rate case expense, dated September 5, 2013.

Please feel free to contact me if you have any questions or concerns.

Sincerely,


for Martin P. McDonnell

Attachments

cc: Bart Fletcher

1. The following items relate to Ni Florida's requested rate case expense.
 - (a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.
 - (b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.
 - (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.
 - (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.
 - ~~(e) Please provide an itemized list of all other costs estimated to be incurred through the PAA process.~~

Response:

- (a) Ni Florida has incurred \$141,302.28 to date for rate case expenses in this docket. This includes expenses of \$4,508.97 for InfoProducts Corp. for the customer notice imaging and mailing (including postage), \$81,000.00 for Don Clayton for preparing the rate filing and assisting in providing responses to data requests, and \$55,793.31 for Rutledge Ecenia, P.A. Don Clayton performed his work for a lump sum quote, not on an hourly basis. Rutledge Ecenia, P.A. has billed 162.9 hours through July 31, 2013, at rates of \$300/hour to \$335/hour. Marty McDonnell billed 1.75 hours at \$325/hour and 139.20 hours at \$300/hour. Marsha Rule billed .7 hours at \$335/hour and 21.25 hours at \$300/hour. Rutledge Ecenia, P.A. advises that the next billing statement to Ni Florida will include a credit of \$68.25 for hours billed in excess of \$300/hour. A description of the work performed is detailed on the attached invoices. Additionally, there were expenses for a filing fee of \$5,500.00 and other miscellaneous expenses (copying, binding, FedEx, etc.) of \$1,355.06.
- (b) Invoices for all actual expenses are attached.
- (c) See attached Rutledge Ecenia, P.A. invoices for descriptions of duties performed for each hour or portion thereof.
- (d) Rutledge Ecenia has 27.85 unbilled hours at \$300/hour, or \$8,355.00, through September 12, 2013, plus \$32.72 for miscellaneous expenses (FedEx). Additionally, Rutledge Ecenia estimates that it will work 18 hours on this rate filing from now through the PAA process for an estimated cost of \$5,400.00, with all of these hours

worked by Marty McDonnell or Marsha Rule. Don Clayton should not have any additional expenses.

- (e) Ni Florida will once again utilize InfoProducts Corp. to image and mail the second customer notice for an estimated cost of \$4,500.00.

The total actual rate case expenses incurred to date of \$141,302.28, plus unbilled costs for Rutledge Ecenia of \$8,387.72, plus the estimated costs for Rutledge Ecenia, P.A. of \$5,400.00, less a credit of (\$68.25), and the InfoProducts Corp. estimated costs of \$4,500.00, result in total rate case expenses of \$159,521.75 cumulatively through the PAA process.

Prepared by: Benny Wilkinson

**Ni Florida, LLC
Rate Case Expenses
Docket No. 130010-WS**

<u>Vendor</u>	<u>Actual *</u>	<u>Unbilled</u>	<u>Estimated</u>	<u>Total</u>
InfoProducts Corp.	\$ 4,508.97	\$ -	\$ 4,500.00	\$ 9,008.97
Don Clayton	81,000.00	-	-	81,000.00
Rutledge Ecenia, P.A.	55,793.31	8,387.72	5,400.00	69,581.03
Credit Adjustment	-	-	(68.25)	(68.25)
TOTAL	\$ 141,302.28	\$ 8,387.72	\$ 9,831.75	\$ 159,521.75

* Invoices attached.

Credit Adjustment Calculation

	<u>Hours</u>	<u>Rate Difference</u>	<u>Credit Amount</u>
Marty McDonnell	1.75	(25.00)	\$ (43.75)
Marsha Rule	0.70	(35.00)	(24.50)
Credit Adjustment for Hours Charged at > \$300/Hour			\$ (68.25)

Rutledge Ecenia, P.A., estimates that the following to complete the rate case:

27.85	Unbilled hours through September 12, 2013
2.0	Review Staff recommendation; conference with client and consultant regarding recommendation; conference with Staff regarding recommendation
11.5	Prepare for and attend Agenda conference; Conference with client regarding presentation at Agenda; discuss Agenda with Staff
2.0	Review PAA Order; Conference with client and consultant regarding PAA Order
2.5	Prepare revised tariff sheets; Obtain Staff approval of tariffs; Draft and revise customer notice; Obtain Staff approval of notice; Coordinate mailing of notices and implementation of tariffs
<u>45.85</u>	@ 300/hour = \$13,755.00 unbilled/estimated hours
+	\$ 32.72 unbilled miscellaneous expenses
Total	\$13,787.72 unbilled/estimated expenses

**Ni Florida, LLC
Rate Case Expenses**

186.1 - Deferred Rate Case Expense	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
	Bill	07/29/2013	21714	InfoProducts Corp.	Imaging and mailing of Rate Case Notices	4,508.97
	Bill	11/15/2012	111512	Don Clayton	Professional Services for Ni Florida Base Rate Case	40,000.00
	Bill	01/22/2013	012213	Don Clayton	Professional Services for Ni Florida Base Rate Case	25,000.00
	Bill	04/30/2013	05032013	Don Clayton	Ni Florida Base Rate Case - Responses to audit data requests - 03/15/13 - 04/30/13	16,000.00
	Bill	09/01/2012	36973	Rutledge Ecenia, P.A.	Professional legal services for combined rate case - August 2012	568.75
	Bill	10/01/2012	37147	Rutledge Ecenia, P.A.	Professional legal services for combined rate case - September 2012	487.50
	Bill	10/31/2012	37390	Rutledge Ecenia, P.A.	Professional legal services for combined rate case - October 2012	3,052.50
	Bill	12/01/2012	37548	Rutledge Ecenia, P.A.	Professional legal services for combined rate case - November 2012	5,880.00
	Bill	01/01/2013	37617	Rutledge Ecenia, P.A.	Professional legal services for combined rate case - December 2012	2,250.00
	Bill	01/22/2013	Rate Case	Rutledge Ecenia, P.A.	Filing Fee for combined water/wastewater Rate Case	5,500.00
	Bill	02/01/2013	37853	Rutledge Ecenia, P.A.	Professional legal services for combined Rate Case	6,780.00
	Bill	02/28/2013	37871	Rutledge Ecenia, P.A.	Professional legal services for Florida Rate case - February 2013	5,173.04
	Bill	04/01/2013	38092	Rutledge Ecenia, P.A.	Professional legal services for Florida Rate Case - March 2013	1,687.51
	Bill	05/01/2013	38305	Rutledge Ecenia, P.A.	Professional legal services for Florida Rate Case - April 2013	4,986.19
	Bill	06/01/2013	38517	Rutledge Ecenia, P.A.	Legal - Rate Case - May 2013	7,840.50
	Bill	06/01/2013	38518	Rutledge Ecenia, P.A.	Legal - Rate Case - May 2013	1,110.00
	Bill	07/01/2013	38677	Rutledge Ecenia, P.A.	Legal services for Rate Case - June 2013	6,202.32
	Bill	08/01/2013	38776	Rutledge Ecenia, P.A.	Professional Services for Rate Case - July 2013	4,275.00
Total 186.1 - Deferred Rate Case Expense						141,302.28

InfoProducts Corp

10220 Woodview Circle
 Charlotte, NC 28277-8783
 704-846-8199 FAX 704-846-5144

E-mail RGrebner@InfoProductsCorp.net

Email Invoice

Date	Invoice No.
7/29/2013	21714

Sold To

Palmetto Utilities
 10913 Metronome Drive
 Houston, TX 77043

Ship To

USPS
 Charlotte, NC

Your Purchase Order No.	Terms	Remit By	Date Shipped	FOB
	Net 15	8/13/2013	7/26/2013	Plant Prepaid

Form No.	Description	Quantity	Price Each	Extension
IMAGE	Imaging and Mailing - Hudson and Tamiami Letters	3,482	1.19271	4,153.00
POSTAGE	Postage for mailing (Prepaid \$1,367.85, actual \$1,422.72) 4.75% NC + 2.5% Mecklenburg County Sales Tax RATE CASE NOTICES POSTED 8/9/13 RATE CASE QB 7/29/13		54.87	54.87
			7.25%	301.10

Thank you for your business!

Original

Total

\$4,508.97

Clayton Consulting
2492 Matterhorn Dr.
Wexford, PA 15090
724-934-1936

INVOICE

Invoice #: 111512
Date: November 15, 2012
Tax payer ID #: 078481197

To:
Ni America
10913 Metronome Dr.
Houston, TX 77043

POSTED
11/15/12
RATE CASE

Attn: Carey Thomas

SCOPE OF SERVICES: Ni Florida Base Rate Case

PROFESSIONAL SERVICES

TIME PERIOD: 8/1/12 to 11/15/12

	<u>AMOUNTS</u>
Lump Sum Quote	\$65,000.00
Previous Amount Billed	0.00
Amount Due	40,000.00
Remaining Amount	<u>0.00</u>

TOTAL AMOUNT DUE THIS INVOICE: **\$40,000.00**

Please make check payable to Don Clayton

THANK YOU!

OK to pay.
BFW

Clayton Consulting
2492 Matterhorn Dr.
Wexford, PA 15090
724-934-1936

INVOICE

Invoice #: 012213
Date: January 22, 2013
Tax payer ID #: 078481197

To:
Ni America
10913 Metronome Dr.
Houston, TX 77043

POSTED
2/13
DEF. RATE CASE

Attn: Carey Thomas

SCOPE OF SERVICES: Preparation of Ni Florida Base Rate Case

PROFESSIONAL SERVICES

TIME PERIOD: 11/16/12 to 1/22/13

	<u>AMOUNTS</u>
Lump Sum Quote	\$65,000.00
Previous Amount Billed	40,000.00
Amount Due	25,000.00
Remaining Amount	<u>0.00</u>

TOTAL AMOUNT DUE THIS INVOICE: \$25,000.00

Please make check payable to Don Clayton

THANK YOU!

OK to pay.
BFW
Ni Florida, LLC
Deferred Rate
Case Expenses

Clayton Consulting
2492 Matterhorn Dr.
Wexford, PA 15090
724-934-1936

INVOICE

Invoice #: 05032013
Date: May 3, 2013
Tax payer ID #: 078481197

To:
Ni America
10913 Metronome Dr.
Houston, TX 77043

POSTED
5/6/13

Attn: Carey Thomas

DEF. RATE CASE EXP.
OR 4/30/13

SCOPE OF SERVICES: Ni Florida Base Rate Case – Responses to audit data requests.

PROFESSIONAL SERVICES

TIME PERIOD: 3/15/13 to 4/30/13

	<u>Hours</u>	<u>Rate/Hr.</u>	<u>AMOUNTS</u>
Don Clayton	80	\$200	<u>\$16,000.00</u>

TOTAL AMOUNT DUE THIS INVOICE: * \$16,000.00 *

Please make check payable to Don Clayton

THANK YOU!

OK to pay.
BFW
Ni Florida rate
case expense

Rutledge, Ecenia & Purnell, P.A.

P.O. Box 551
Tallahassee, Fl 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

September 12, 2012

NI AMERICA/NI AMERICA OPERATING, LLC
ATTN: MICHAEL J. ASHFIELD
VP ACQUISITIONS
NI AMERICA
10913 METRONOME
HOUSTON, TX 77043

Invoice # 36973
Client # 2626-00001
Billed through 08/31/2012

HUDSON WASTEWATER SYSTEM

Balance forward as of invoice dated: 05/22/2012	\$195.00
Payments received since last invoice	\$195.00
Net balance forward	\$0.00

PROFESSIONAL SERVICES

08 23 2012	MER	NO CHARGE - REVIEW EMAIL CORRESPONDENCE FROM BENNY WILKINSON RE: RATE CASE FILING ISSUES	0.00 hrs	N/C
08 24 2012	MPM	DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING JOINT FILING OF RATE CASE; TELEPHONE CONFERENCES (2) WITH FLORIDA PUBLIC SERVICE COMMISSION STAFF REGARDING PREFERENCE FOR SINGLE FILING AND MINIMUM FILING REQUIREMENTS	0.50 hrs	\$162.50

POSTED

08|27|2012

MPM

TELEPHONE CONFERENCE WITH STAFF AT
 FLORIDA PUBLIC SERVICE COMMISSION
 REGARDING ACCEPTANCE OF PAST TEST
 YEAR OF DECEMBER 2011 AND SINGLE
 COMBINED RATE CASE REGARDING TWO
 SEPARATE WATER AND WASTEWATER
 FACILITIES; REVIEW CORRESPONDENCE
 FROM BENNY WILKINSON REGARDING
 STATUS OF RATE CASE FILING AND PRO
 FORMA ADJUSTMENTS TO 2011 TEST YEAR;
 REVIEW RULE 25-30.430 FLORIDA
 ADMINISTRATIVE CODE REGARDING PRIOR
 NOTIFICATION OF TEST YEAR TO BE FILED
 AS A PRECEDENT FOR RATE CASE FILING;
 DRAFT AND REVISE CORRESPONDENCE TO
 THE CHAIRMAN OF THE FLORIDA PUBLIC
 SERVICE COMMISSION REGARDING NI
 FLORIDA'S GENERAL RATE INCREASE
 APPLICATION AND REQUEST FOR TEST
 YEAR INCLUDING PRO FORMA
 ADJUSTMENTS

1.25 hrs

\$406.25

Total Fees

\$568.75

BILLING SUMMARY

Total professional services

\$568.75

Total of new charges for this invoice

\$568.75

Total balance now due

\$568.75

OK to pay
 BFW
 Deferred Rate Case Expenses

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-3788 (Office)
850-681-6615 (Fax)
FEIN: 69-8142228

October 12, 2012

NI AMERICA/NI AMERICA OPERATING, LLC
ATTN: MICHAEL J. ASHFIELD
VP ACQUISITIONS
NI AMERICA
10913 METRONOME
HOUSTON, TX 77043

Invoice # 37147
Client # 2626-00001
Billed through 09/30/2012

HUDSON WASTEWATER SYSTEM

Balance forward as of invoice dated: 09/12/2012	\$568.75
Payments received since last invoice	\$0.00
<u>Net balance forward</u>	<u>\$568.75</u>

PROFESSIONAL SERVICES

09/17/2012	MPM	REVIEW FLORIDA PUBLIC SERVICE COMMISSION DOCKET NO. 090182 REGARDING RATE CASE FOR WASTEWATER FACILITY IN PASCO COUNTY; REVIEW PSC DOCKET NO. 100149 REGARDING RATE CASE PROCEEDING FOR WATER SYSTEMS IN LEE COUNTY IN PREPARATION FOR FILING OF GENERAL RATE INCREASE APPLICATION; REVISE LETTER TO CHAIRMAN OF THE FLORIDA PUBLIC SERVICE COMMISSION REGARDING TEST YEAR, PRO FORMA ADJUSTMENTS AND FILING OF GENERAL RATE INCREASE APPLICATION	1.50 hrs	\$487.50
Total Fees				<u>\$487.50</u>

POSTED

BILLING SUMMARY

Total professional services	\$487.50
Total of new charges for this invoice	<u>\$487.50</u>
Plus net balance forward	\$568.75
Total balance now due	<u><u>\$1,056.25</u></u>

OK to pay
Charge to Florida
Deferred Rate Case Expenses
BFW

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223



November 15, 2012

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 37390
Client # 2912-00001
Billed through 10/31/2012

POSTED
12/3/12
RATE CASE

2012 RATE CASE

Prepaid cash balance

\$487.50

PROFESSIONAL SERVICES

09/17/2012	MPM	REVIEW FLORIDA PUBLIC SERVICE COMMISSION DOCKET NO. 090182 REGARDING RATE CASE FOR WASTEWATER FACILITY IN PASCO COUNTY; REVIEW PSC DOCKET NO. 100149 REGARDING RATE CASE PROCEEDING FOR WATER SYSTEMS IN LEE COUNTY IN PREPARATION FOR FILING OF GENERAL RATE INCREASE APPLICATION; REVISE LETTER TO CHAIRMAN OF THE FLORIDA PUBLIC SERVICE COMMISSION REGARDING TEST YEAR, PRO FORMA ADJUSTMENTS AND FILING OF GENERAL RATE INCREASE APPLICATION	1.50 hrs	\$450.00
10/03/2012	MPM	DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING CORRESPONDENCE FROM PSC STAFF ADDRESSING NI FLORIDA'S REQUEST FOR A 2011 TEST YEAR	0.30 hrs	\$90.00
10/10/2012	MER	RECEIVE AND REVIEW EMAIL FROM RICK MELCHER RE: OUT OF STATE RECORDS; REVIEW HUDSON ACQUISITION ORDER AND RESPOND TO EMAIL	0.30 hrs	\$90.00
10/10/2012	MER	RECEIVE AND REVIEW EMAIL FROM CAREY THOMAS RE: ONLINE BILL PAYMENT; REVIEW FPSC WATER & WASTEWATER AND TARIFF RULES AND RELEVANT ORDERS; EMAIL TO CAREY THOMAS ADVISING RE: ACCEPTANCE OF ONLINE BILL PAYMENTS IF NOT IN CONFLICT WITH TARIFF	0.40 hrs	\$120.00

10 15 2012	MER	TELEPHONE CONFERENCE WITH FPSC STAFF KATHY WELCH RE: STAFF'S AUDIT REQUESTS; EMAIL TO BENNY WILKINSON ADVISING THAT AUDIT REQUESTS WERE SENT IN ANTICIPATION OF RATE CASE FILINGS AND NEED NOT BE ANSWERED AT THIS TIME	0.30 hrs	\$90.00
10 15 2012	MER	PREPARE DRAFT REQUEST TO KEEP RECORDS OUT OF STATE; EMAIL TO BENNY WILKINSON SEEKING APPROVAL OF SAME; EDITS TO DRAFT REQUEST PER BENNY WILKINSON	1.00 hrs	\$300.00
10 15 2012	MER	REVIEW CURRENT TARIFFS TO DETERMINE WHETHER ACCEPTING ONLINE PAYMENTS WOULD REQUIRE REVISION TO SAME; EMAIL TO BENNY WILKINSON RE: SAME	0.50 hrs	\$150.00
10 16 2012	MER	REVIEW EDITS TO REQUEST TO MAINTAIN RECORDS OUTSIDE OF FLORIDA; FINALIZE SAME FOR FILING	0.30 hrs	\$90.00
10 23 2012	MPM	TELEPHONE CONFERENCES (2) WITH PSC STAFF REGARDING COMPLIANCE WITH FLORIDA ADMINISTRATIVE CODE RULE REQUIRING CUSTOMER COMPLAINTS TO BE SUBMITTED WITH NI FLORIDA'S MFR'S; REVIEW PERTINENT FLORIDA ADMINISTRATIVE CODE SECTIONS RE: SAME; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; COMMENCE REVIEW OF NI FLORIDA MFR'S 2011 A THROUGH E	1.80 hrs	\$540.00
10 24 2012	MPM	TELEPHONE CONFERENCES (2) WITH PSC STAFF REGARDING COMPLIANCE WITH FLORIDA ADMINISTRATIVE CODE RULE REQUIRING CUSTOMER COMPLAINTS TO BE SUBMITTED WITH NI FLORIDA'S MFR'S; REVIEW PERTINENT FLORIDA ADMINISTRATIVE CODE SECTIONS RE: SAME; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; COMMENCE REVIEW OF NI FLORIDA MFR'S 2011 A THROUGH E	1.70 hrs	\$510.00
10 26 2012	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING CUSTOMER COMPLAINTS AND THEIR RESOLUTIONS; REVIEW COMPLAINTS AND RESOLUTIONS; REVIEW FLORIDA ADMINISTRATIVE CODE RULES REGARDING REQUIREMENTS	0.50 hrs	\$150.00
10 27 2012	MPM	CONTINUE TO REVIEW MFR's PREPARED BY DONALD J. CLAYTON TO BE FILED WITH PSC RATE CASE; COMMENCE DRAFTING AND REVISING FORMAL PETITION FOR RATE RELIEF	2.20 hrs	\$660.00

10/30/2012 MPM REVIEW CORRESPONDENCE FROM PUBLIC SERVICE COMMISSION REGARDING APPROVAL OF HISTORICAL TEST YEAR DECEMBER 2011 AND PRO FORMA PLANT AND OPERATING EXPENSE ADJUSTMENTS; DRAFT CORRESPONDENCE TO CLIENT RE: SAME; REVIEW MFR'S REGARDING COMPLIANCE WITH DEMAND AND LETTER THAT ANNUAL REPORT AND MFR'S RECONCILE

1.00 hrs

\$300.00

Total Fees \$3,540.00

BILLING SUMMARY

Total professional services	\$3,540.00
Total of new charges for this invoice	<u>\$3,540.00</u>
Less prepaid cash applied to this invoice*	(\$487.50)
Total balance now due	<u><u>\$3,052.50</u></u>

*Prepaid cash remaining balance is \$0.00

OK to pay.
FL rate case exp.
BFW

Rutledge Ecenia, P.A.

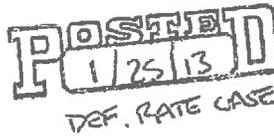
P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223



December 07, 2012

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 37548
Client # 2912-00001
Billed through 11/30/2012



2012 RATE CASE

Balance forward as of invoice dated: 11/15/2012	\$3,052.50
Payments received since last invoice	\$3,052.50
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

11 01 2012	MPM	NI FLORIDA - REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING LATEST PRO FORMA ADJUSTMENTS; REVIEW REVISED SPREAD SHEET REGARDING LIFT STATIONS AND ELDER VALVE INSTALLATIONS; REVIEW PERTINENT FLORIDA ADMINISTRATIVE CODE RULES; IN HOUSE CONFERENCE RE; SAME	0.50 hrs	\$150.00
11 02 2012	MPM	NI FLORIDA - REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING MAPS; REVIEW PERTINENT PORTIONS OF FLORIDA ADMINISTRATIVE CODE RELATING TO SAME AND COVER PAGE FOR FILING SAME; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING ITEMS NEEDED TO COMPLETE FLORIDA RATE FILING INCLUDING NUMBERS IN 2011 REPORT AND TEST YEAR AMOUNTS, ADDITIONAL ENGINEERING DATA, DECISION REGARDING INTERIM RATES, FORMATTING FOR NATURE OF COMPLAINT TO BE FILED WITH MINIMUM FILING REQUIREMENTS AND NECESSARY REVISED TARIFF SHEETS	1.80 hrs	\$540.00

11 05 2012	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING REVISED MINIMUM FILING REQUIREMENTS FROM DON CLAYTON; REVIEW REVISED MFR SCHEDULES A, B, C, D, E AND F	1.20 hrs	\$360.00
11 07 2012	MPM	TELEPHONE CONFERENCE WITH PUBLIC SERVICE COMMISSION COUNSEL STAFF REGARDING INQUIRY ADDRESSING PARAMETERS OF INFORMATION NECESSARY FOR CUSTOMER COMPLAINTS IN SUPPORT OF MFR'S; DRAFT CORRESPONDENCE TO MR. WILKINSON REGARDING FILING WITH MFR'S AND UNDERLYING WORK NECESSARY TO PERFECT FILING	0.50 hrs	\$150.00
11 08 2012	MPM	TELEPHONE CONFERENCE WITH BEN WILKINSON REGARDING INFORMATION PERTINENT TO FILING PERFECTED MFR'S; TELEPHONE CONFERENCE WITH DONALD CLAYTON RE: SAME; REVIEW DRAFT MFR'S IN THIS FIRM'S POSSESSION FOR FINAL PREPARATION, COVER PAGES, COPIES, ETC; TELEPHONE CONFERENCE WITH DONALD CLAYTON REGARDING ENGINEERING REQUIREMENTS FOR MFR'S WHEN REQUESTING UTILITY IS CONTROLLED BY PARENT CORPORATION AND SAME IMPLICATES FINANCIAL RECORDS; REVIEW REVISED MFR'S FROM DONALD CLAYTON REGARDING MFR B 12	2.50 hrs	\$750.00
11 12 2012	MPM	REVIEW LATEST MINIMUM FILING REQUIREMENTS RECEIVED FROM OUTSIDE ENGINEER REVISING PERTINENT RATES; DRAFT CORRESPONDENCE TO CLIENT REGARDING INTERIM RATE ISSUES; CONTINUE TO REVISE MFR'S REQUIRED BY RULE 25-30.440 F.A.C.; REVIEW CORRESPONDENCE FROM CLIENT	1.50 hrs	\$450.00
11 13 2012	MER	TELEPHONE CONFERENCE AND EMAIL CORRESPONDENCE WITH RICK MELCHER RE: CUSTOMER COMPLAINT AND REQUEST FOR NI FLORIDA CONTACT INFO, STATUS OF ELDER VALVE COST RECOVERY IN SOUTH CAROLINA PER PSC RULE AND NI TARIFF	0.40 hrs	\$120.00

11 13 2012	MPM	IN HOUSE CONFERENCE REGARDING ADDITIONAL ISSUE TO BE RAISED IN RATE PROCEEDING REGARDING RECOVERY OF COSTS NECESSARY TO SHUT OFF CUSTOMERS IN HUDSON SERVICE TERRITORY FOR FAILURE TO PAY; REVIEW CORRESPONDENCE FROM BENNY WILKINSON RE: SAME; REVIEW DRAFT MFR'S FOR POTENTIAL REVISIONS; REVISE MFR'S IN PROPOSED VOLUME 3 TO BE SUBMITTED WITH APPLICATION; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING STATUS OF MATTER AND FILING; COMMENCE REVIEW OF DRAFT TARIFFS AND PROPOSED ORGANIZATIONAL CHART	3.00 hrs	\$900.00
11 14 2012	MER	EMAIL CORRESPONDENCE WITH RICK MELCHER AND BENNY WILKINSON RE: REGULATORY TREATMENT OF ELDER VALVES IN SOUTH CAROLINA	0.30 hrs	\$90.00
11 14 2012	MPM	CONFERENCE WITH MARSHA RULE REGARDING RICK MELCHER CONVERSATION ADDRESSING REGULATORY TREATMENT OF ELDER VALVES AND COSTS OF INSTALLATION; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING ADDITIONAL PRO FORMA ADJUSTMENTS FOR UNDERGROUND CAMERA AND CLEANING WORK AND HUDSON SERVICE AREA; RESEARCH FLORIDA PUBLIC SERVICE COMMISSION RULINGS REGARDING REVISED PRO FORMA ADJUSTMENTS AND NECESSITY TO FILE SAME PRIOR TO FILING MFR'S WITH RATE CASE; REVIEW DRAFT TARIFFS RECEIVED FROM MR. WILKINSON; DRAFT CORRESPONDENCE TO MR. WILKINSON RE: SAME; REVIEW CORRESPONDENCE BETWEEN MR. WILKINSON AND DONALD CLAYTON REGARDING REVISED TARIFF AND REVISED FILINGS TO ADDRESS ELDER VALVE	3.80 hrs	\$1,140.00
11 19 2012	MER	EMAIL CORRESPONDENCE WITH RICK MELCHER RE: ELDER VALVE CHARGES IN SOUTH CAROLINA AND INCLUSION OF SIMILAR CHARGE IN FLORIDA RATE CASE	0.20 hrs	\$60.00
11 20 2012	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING REVISIONS TO TEST YEAR AND PRO FORMA ADJUSTMENTS; REVIEW FLORIDA PSC RULES REGARDING SAME; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING NEW TEST YEAR AND STRATEGIES GOING FORWARD; COMMENCE DRAFTING CORRESPONDENCE TO FLORIDA PSC REGARDING SAME	1.00 hrs	\$300.00

11/26/2012	MPM	REVIEW FLORIDA ADMINISTRATIVE CODE RULES REGARDING RATE CASE FILINGS AND WITHDRAWAL FROM DOCKET; TELEPHONE CONFERENCE WITH MONICA BROWN OF PSC STAFF REGARDING NI FLORIDA'S WITHDRAWAL OF REQUEST FOR RATE CASE FILING AND BASIS THEREFOR; DRAFT AND REVISE NOTICE OF WITHDRAWAL OF RATE CASE FILING; REVIEW PUBLIC SERVICE COMMISSION WEBPAGE FOR HISTORICAL PLEADINGS, COMMISSION FILES AND RESPONSE TO NOTICE	1.50 hrs	\$487.50 450.00
11/28/2012	MER	OFFICE CONFERENCE RE: FPSC STAFF QUESTIONS IN CONNECTION WITH RATE CASE WITHDRAWAL	0.20 hrs	\$60.00
11/28/2012	MPM	TELEPHONE CONFERENCES (2) WITH ANDREW MAUREY, CHIEF OF PUBLIC SERVICE COMMISSION'S BUREAU OF RATE FILINGS WITH THE DIVISION OF ECONOMIC REGULATION ADDRESSING POTENTIAL CONCERNS REGARDING NI FLORIDA'S WITHDRAWAL OF REQUEST FOR RATE CASE FILING; REVIEW PSC OFFICE OF PUBLIC COUNSEL'S OBJECTIONS TO HISTORICAL TEST YEAR UTILIZED BY UTILITY'S INC. AND UTILITY'S INC. RESPONSE THERETO IN ANTICIPATION OF EARLY 2013 RATE CASE FILING BY NI FLORIDA	1.20 hrs	\$360.00

Total Fees

~~\$5,917.50~~

5880.00⁰⁰

BILLING SUMMARY

Total professional services

~~\$5,917.50~~

Total of new charges for this invoice

\$5,917.50

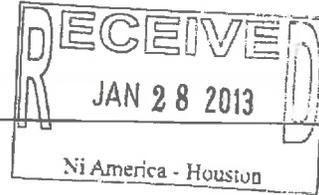
Total balance now due

\$5,917.50

OK to pay
Deferred Rate Case Exp
Ni Florida, LLC
BFW

Rutledge Ecenia, P.A.

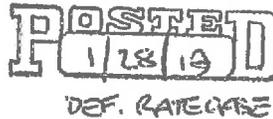
P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223



January 14, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 37617
Client # 2912-00001
Billed through 12/31/2012



2012 RATE CASE

Balance forward as of invoice dated: 12/07/2012	\$5,917.50
Payments received since last invoice	\$0.00
Net balance forward	<u>\$5,917.50</u>

PROFESSIONAL SERVICES

12 05 2012	MER	EMAIL CORRESPONDENCE AND TELEPHONE CONFERENCE WITH RICK MELCHER RE: ELDER VALVE CHARGES; REVIEW MISSOURI AND SOUTH CAROLINA REGULATORY TREATMENT OF SAME	1.00 hrs	\$300.00
12 05 2012	MPM	REVIEW CORRESPONDENCE FROM MELCHER REGARDING STATUS OF PERTINENT REGULATORY ISSUES ADDRESSING REIMBURSEMENT FOR ELDER VALVES BY FLORIDA PUBLIC SERVICE COMMISSION; REVIEW CORRESPONDENCE FROM MARSHA RULE RE: SAME; CONFERENCE WITH MARSHA RULE REGARDING REGULATORY TREATMENT OF REIMBURSEMENT FOR ELDER VALVE AND DETERMINATION AS TO SAME SHOULD BE ADDRESSED IN UPCOMING RATE CASE	0.50 hrs	\$150.00
12 06 2012	MER	RECEIVE AND REVIEW EMAIL CORRESPONDENCE FROM CAREY THOMAS RE: COMPARATIVE WATER/WASTEWATER RATES IN FLORIDA; TELEPHONE CONFERENCE WITH CAREY THOMAS AND LAUREN BURGESS RE: SAME	0.80 hrs	\$240.00
12 07 2012	MER	RECEIVE AND REVIEW ORDER GRANTING REQUEST FOR AUTHORIZATION TO MAINTAIN RECORDS OUT OF STATE; EMAIL TO BENNY WILKINSON RE: SAME	0.30 hrs	\$90.00

12 12 2012	MER	EMAIL TO RICK MELCHER RE: STATUS OF ELDER VALVE ISSUE; TELEPHONE CONFERENCE WITH RICK MELCHER RE: SAME; TELEPHONE CONFERENCE WITH REPRESENTATIVE FOR AQUA UTILITIES RE: COMPANY'S CHARGES FOR INSTALLATION OF ELDER VALVES FOR NON-PAYMENT OF WASTEWATER-ONLY SERVICE AND RECENT IMPLEMENTATION OF TARIFF FOR WASTEWATER-ONLY SERVICE; FOLLOW-UP EMAIL TO RICK MELCHER RE: ELDER VALVE ISSUES	1.80 hrs	\$540.00
12 12 2012	MPM	REVIEW CORRESPONDENCE FROM MARSHA RULE TO CLIENT REGARDING REGULATORY JURISDICTION OF PSC FOR ELDER VALVE ISSUE; CONFERENCE WITH MARSHA RULE RE: SAME	0.30 hrs	\$90.00
12 18 2012	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING STATUS OF FLORIDA RATE CASE FILING; DRAFT CORRESPONDENCE TO MR. WILKINSON RE: SAME	0.30 hrs	\$90.00
12 23 2012	MPM	REVIEW CORRESPONDENCE FROM DONALD CLAYTON, REVIEW MER'S FOR HISTORICAL TEST YEAR SEPTEMBER 30, 2012 AND SCHEDULES	1.20 hrs	\$360.00
12 26 2012	MPM	REVIEW CORRESPONDENCE FROM DONALD CLAYTON REGARDING REVISIONS TO MFRS INCORPORATING COMMENTS OF BENNY WILKINSON; COMMENCE DRAFTING HISTORICAL TEST YEAR LETTER TO COMMISSION AND PRO FORMA ADJUSTMENTS FROM TEST YEAR; DRAFT CORRESPONDENCE TO DON CLAYTON RE: SAME; REVIEW CORRESPONDENCE FROM DON CLAYTON RE: SAME	0.80 hrs	\$240.00
12 27 2012	MPM	DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING DRAFT PRO FORMA ADJUSTMENTS FROM TEST YEAR; REVIEW MFRS TO ESTABLISH ACCURATE PRO FORMA ADJUSTMENTS TO BE FILED WITH TEST YEAR LETTER	0.50 hrs	\$150.00
			Total Fees	<u>\$2,250.00</u>

BILLING SUMMARY

Total professional services	\$2,250.00
Total of new charges for this invoice	<u>\$2,250.00</u> ✓
Plus net balance forward	\$5,917.50
Total balance now due	<u><u>\$8,167.50</u></u>

OK to pay.
BFW
Ni Florida, LLC
Deferred Rate
Case Expenses

Benny Wilkinson

From: Marty McDonnell <Marty@reuphlaw.com>
Sent: Tuesday, January 22, 2013 10:57 AM
To: Benny Wilkinson
Subject: Florida rate case filing fee

Benny,

As we discussed, the filing fee for the combined water/wastewater rate case in Florida is \$5500. That fee is due at the time the application is filed. It would be greatly appreciated if you could please forward to this office a check made out to our law firm in that amount. We will place those monies in a trust account on your behalf and send a check to the commission along with the application.

Thanks,
Marty

Martin P. McDonnell, Esq.
Rutledge Ecenia
119 South Monroe Street, Suite 202
Tallahassee, Florida 32301
(850) 681-6788 (office)
(850) 681-6515 (fax)
marty@reuphlaw.com

POSTED
1/22/13
DEF. RATE CASE

1/22/13
Kevin,
Please send a check
for \$5,500 to Rutledge
Ecenia today or
tomorrow.

Confidentiality Note: This email is intended only for the person or entity to which it is addressed and may contain information that is privileged, confidential or otherwise protected from disclosure. Dissemination, distribution, or copying of this email or the information herein by anyone other than the intended recipient, or an employee or agent responsible for delivering the message to the intended recipient, is prohibited. If you have received this email in error, please call the receptionist at Rutledge, Ecenia & Purnell, P.a. at (850) 681-6788, and destroy the original message and all copies.

BENNY
Charge Deferred Rate Case
Expenses - Ni Florida

NI Florida, LLC

1937

Rutledge, Ecenia & Purnell, P.A.					1/22/2013	
Date	Type	Reference	Original Amt.	Balance	Discount	Payment
1/22/2013	Bill	Rate Case Filing Fee	5,500.00	5,500.00		5,500.00
					Check Amount	5,500.00

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

February 21, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 37853
Client # 2912-00001
Billed through 01/31/2013

POSTED
2/21/13
RATE CASE

2012 RATE CASE

Balance forward as of invoice dated: 01/14/2013	\$8,167.50
Payments received since last invoice	\$5,880.00
Net balance forward	<u>\$2,287.50</u>

PROFESSIONAL SERVICES

01 02 2013	MPM	CONTINUE TO REVIEW MFRS RECEIVED FROM DON CLAYTON IN PREPARATION FOR FILING SAME; REVISE DRAFT PRO FORMA ADJUSTMENTS TO BE FILED WITH THE COMMISSION ALONG WITH HISTORICAL TEST YEAR REQUEST; DRAFT CORRESPONDENCE TO CLIENT; TELEPHONE CONFERENCE WITH CLIENT; REVISE PRO FORMA ADJUSTMENTS; REVISE AND FILE LETTER TO CHAIRMAN BRISE REQUESTING HISTORIC TEST YEAR ENDING SEPTEMBER 30, 2012; TELEPHONE CONFERENCE WITH PSC STAFF REGARDING FILING OF TEST YEAR LETTER AND ANTICIPATION OF FILING RATE CASE	1.80 hrs	\$540.00
01 04 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING DRAFT CUSTOMER COMPLAINTS; REVIEW DRAFT CUSTOMER COMPLAINTS; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	0.50 hrs	\$150.00
01 05 2013	MER	REVIEW NI FLORIDA REPORT OF CUSTOMER COMPLAINTS; OFFICE CONFERENCE RE: SAME	0.20 hrs	\$60.00

01 07 2013	MPM	CONFERENCE WITH MARSHA RULE REGARDING STATUS OF FLORIDA PSC TARIFF DESIGNED TO ALLOW NI FLORIDA TO RECOVER COSTS OF INSTALLATION OF ELDER VALVES IN HUDSON SERVICE TERRITORY; DRAFT REVISIONS TO PROPOSED CUSTOMER COMPLAINTS TO BE FILED WITH MINIMUM FILING REQUIREMENTS IN RATE CASE FILING; TELEPHONE CONFERENCE WITH CLIENT REGARDING CUSTOMER COMPLAINTS; REVIEW CORRESPONDENCE FROM CLIENT REGARDING PROJECTED DATE OF FILING MFRS; DRAFT CORRESPONDENCE TO CLIENT RE: SAME	1.50 hrs	\$450.00
01 08 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING USE OF ¾ INCH METERS FOR WATER SERVICE IN LEE COUNTY FOR RESIDENTIAL CUSTOMERS; REVIEW PERTINENT TARIFFS THAT EMANATED FROM 2010 RATE CASE REGARDING METER SIZES; COMMENCE REVIEW OF 2010 PETITION FOR RATE INCREASE TO ASCERTAIN AUTHORITY FOR <u>BILLING AND FACILITY CHARGE ON ¾ INCH METERS IN LEE COUNTY</u>	1.10 hrs	\$330.00
01 09 2013	MER	CONFERENCE WITH MARTY MCDONNELL RE: NEW DATA REQUESTS FROM FPSC AUDIT STAFF BASED ON TEST YEAR LETTER	0.20 hrs	\$60.00
01 09 2013	MPM	- REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING AUDIT REQUESTS RECEIVED FROM PUBLIC SERVICE COMMISSION; REVIEW AUDIT REQUESTS ; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; TELEPHONE CONFERENCE WITH KATHY WELCH OF PSC STAFF REGARDING RESPONSES; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME; CONTINUE TO REVIEW PREVIOUS TARIFFS IN LEE COUNTY RELATING TO REQUESTS FOR TARIFFS REGARDING ¾ INCH METER SIZE TO DETERMINE COMPLIANCE WITH CURRENT TARIFF SCHEDULES; REVIEW 2010 RATE CASE FILING BY CLIENT TO ASCERTAIN STATUS OF ¾ INCH METERS; REVIEW MFR'S FILED IN MATTER; REVIEW PSC RULES REGARDING REGULATION OVER TARIFF RATES	2.50 hrs	\$750.00
01 15 2013	MPM	TELEPHONE CONFERENCES (2) WITH BENNY WILKINSON REGARDING STATUS OF FILING AND DOCUMENTS TO BE FILED THEREWITH	0.50 hrs	\$150.00

01 16 2013	MER	EMAIL CORRESPONDENCE FROM BENNY WILKINSON RE: TARIFF ISSUES ASSOCIATED WITH ELDER VALVE INSTALLATION CHARGE; REVIEW FPSC RULES RE: DISCONTINUANCE OF SERVICES; REVIEW CURRENT HUDSON TARIFF AND PREPARE REVISIONS TO SAME TO REFLECT IMPLEMENTATION OF ELDER VALVE CHARGE	0.80 hrs	\$240.00
01 16 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING REVISING TARIFF IN HUDSON SERVICE TERRITORY TO INCLUDE RECOVERY OF COSTS FOR ELDER VALVE INSTALLATION; TELEPHONE CONFERENCES (2) WITH MARSHA RULE REGARDING SAME; REVIEW ADDITIONAL CORRESPONDENCE REGARDING NECESSITY OF REVISIONS PRIOR TO FILING RATE CASE APPLICATION; REVIEW DRAFT LANGUAGE FOR REVISING MISCELLANEOUS SERVICE CHARGES TO INCLUDE ELDER VALVE INSTALLATION AS WELL AS TECHNICAL TERMS AND ABBREVIATIONS TO INCLUDE DEFINITION OF ELDER VALVE	1.20 hrs	\$360.00
01 17 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING PSC RULES ADDRESSING THE REQUIREMENT THAT ENTIRE PROPOSED TARIFF BE FILED WITH APPLICATION FOR INCREASE IN RATES ; IN HOUSE CONFERENCE RE: SAME; RESEARCH FLORIDA ADMINISTRATIVE CODE RULES REGULATING EQUIPMENT TARIFFS AND COPIES THEREOF TO BE FILED WITH RATE CASE APPLICATION; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	0.60 hrs	\$180.00
01 18 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING FILING APPLICATION FOR INCREASE IN RATES IN WATER AND WASTEWATER; COMMENCE REVIEW OF DOCUMENTS RECEIVED FROM MR. WILKINSON INCLUDING FINANCIAL AND ENGINEERING DATA FOR FILING WITH APPLICATION, BILLING ANALYSIS AND OTHER MISCELLANEOUS DOCUMENTS; REVIEW PERTINENT RULES OF FLORIDA ADMINISTRATIVE CODE ADDRESSING ALL DOCUMENTS THAT MUST BE FILED WITH RATE CASE APPLICATION; CONTINUE TO RESEARCH RECENT FLORIDA PSC INTERIM ORDERS AND FINAL ORDERS REGARDING PENDING APPLICATIONS AT COMMISSION FOR WATER AND OR WASTEWATER INCREASE IN RATES	4.20 hrs	\$1,260.00

01 21 2013	MPM	CONTINUE REVIEW OF DOCUMENTS RECEIVED FROM CLIENT FOR COMPILING RATE CASE APPLICATIONS, EXHIBITS AND ATTACHMENTS; REVIEW PERTINENT RULES OF FLORIDA ADMINISTRATIVE CODE TO ENSURE MFRS ARE IN COMPLIANCE; REVIEW MFR'S	1.70 hrs	\$510.00
01 22 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING STATUS OF RATE CASE FILING AND REVISIONS TO MFR'S BY DON CLAYTON; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING STATUS OF RATE CASE FILING AND REVISIONS TO MFR'S BY DON CLAYTON; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING AFFIDAVIT OF ED WALLACE TO ENSURE COMPLIANCE WITH NOTICE PROVISIONS OF FLORIDA ADMINISTRATIVE CODE; REVISE WALLACE AFFIDAVIT; CONTINUE TO DRAFT AND REVISE TABLE OF CONTENTS FOR VOLUME 1 AND VOLUME 3 OF MFR'S IN LIGHT OF MFR'S RECEIVED FROM CLIENT; REVISE APPLICATION FOR RATE CASE	2.60 hrs	\$780.00
01 25 2013	MPM	REVIEW AFFIDAVIT OF ED WALLACE IN SUPPORT OF FILING AT FLORIDA PSC; REVISE FLORIDA PSC FILING; COMMENCE PREPARATION OF LETTERS TO PERTINENT PARTIES IN ACCORDANCE WITH NOTICE REQUIREMENTS OF FLORIDA PSC RULES; DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING OFFICE PRESENCE FOR HUDSON UTILITIES AND LEE COUNTY FACILITIES; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING REVISIONS TO SCHEDULES; TELEPHONE CONFERENCE WITH MR. WILKINSON REGARDING CITIES AND COUNTIES OF RESIDENTS OF EACH CUSTOMER OF PASCO COUNTY AND LEE COUNTY SYSTEMS; REVIEW CORRESPONDENCE FROM MR. WILKINSON RE: SAME	2.20 hrs	\$660.00
01 31 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING THE FLORIDA RATE CASE AND POTENTIAL ADDITIONAL PRO FORMA ADJUSTMENTS; REVIEW FLORIDA PSC RULES REGARDING REVISED OR AMENDED PRO FORMA ADJUSTMENTS FROM TEST YEAR AND NOTICE REQUIREMENT; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	1.00 hrs	\$300.00

Total Fees

\$6,780.00

BILLING SUMMARY

Total professional services	\$6,780.00
Total of new charges for this invoice	\$6,780.00
Plus net balance forward	\$2,287.50
Total balance now due	<u>\$9,067.50</u>

OK to pay.
Ni Florida Deferred
Rate Case Expenses
BFW

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

March 12, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 37871
Client # 2912-00001
Billed through 02/28/2013



3/18/13
DEF. RATE CASE EXP.
CR 2/28/13

2012 RATE CASE

Balance forward as of invoice dated: 02/21/2013	\$6,817.50
Payments received since last invoice	\$6,780.00
Net balance forward	\$37.50

PROFESSIONAL SERVICES

02 08 2013	MPM	REVIEW CORRESPONDENCE TO DONALD CLAYTON REGARDING REVISED MFR'S; REVIEW CORRESPONDENCE FROM BENNY WILKINSON RE: SAME; COMMENCE REVIEW OF NI FLORIDA LATEST MFR'S	1.70 hrs	\$510.00
02 11 2013	MER	RECEIVE AND REVIEW FPSC NOTICE OF RULE DEVELOPMENT HEARING RE: BACKBILLING AND ESTIMATED BILLING; EMAIL CORRESPONDENCE TO RICK MELCHER RE: SAME	0.20 hrs	\$60.00
02 12 2013	MPM	RESEARCH PERTINENT RULES IN FLORIDA ADMINISTRATIVE CODE REGARDING PSC REQUIREMENT TO FILE PRO FORMA ADJUSTMENTS RELATING TO TEST YEAR PRIOR TO FILING MINIMUM FILING REQUIREMENTS; REVIEW REVISED PRO FORMA ADJUSTMENTS RECEIVED FROM MR. WILKINSON ; IN HOUSE CONFERENCE REGARDING NECESSITY OF DRAFTING AND FILING ADDITIONAL CORRESPONDENCE TO COMMISSION IN LIGHT OF REVISED PRO FORMA ADJUSTMENTS; COMMENCE DRAFTING SAME; FINALIZE AND FILE SAME AT COMMISSION; CONTINUE TO COMPILE MFRS FOR FILING PURPOSES	3.40 hrs	\$1,020.00
02 15 2013	MPM	CONTINUE REVIEW OF LATEST MFRS RECEIVED FROM CLIENT; CONTINUE TO COLLATE AND PREPARE SAME FOR FILING	1.20 hrs	\$360.00

02 16 2013	MPM	CONTINUE COMPILING MFR'S FOR FILING; CONTINUE TO DRAFT INDEX TO VOLUME 1; REVIEW PERTINENT RULES IN CHAPTER 25-30 FLORIDA ADMINISTRATIVE CODE TO ENSURE COMPLIANCE	1.50 hrs	\$450.00
02 20 2013	MPM	CONTINUE TO REVIEW LATEST MFRS RECEIVED FROM CLIENT AND PREPARE PERTINENT SUPPORTING DOCUMENTATIONS IN PREPARATION FOR FILING MINIMUM FILING REQUIREMENTS; REVISE FORMAL APPLICATION IN LIGHT OF REVISED MFR'S; REVIEW AMENDED REVISED MFR RECEIVED FROM CLIENT ADDRESSING INCREASED CHARGES FOR PURCHASED SEWER TREATMENT FROM PASCO COUNTY	1.50 hrs	\$450.00
02 22 2013	MPM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING STATUS OF RATE CASE FILING; DRAFT CORRESPONDENCE TO CLIENT RE: SAME; MAKE REVISIONS TO APPLICATION AND MFR VOLUMES 1-3 FOR FILING PURPOSES	1.00 hrs	\$300.00
02 25 2013	MER	EDITS AND REVISIONS TO NI FLORIDA RATE CASE APPLICATION	0.50 hrs	\$150.00
02 25 2013	MPM	TELEPHONE CONFERENCE WITH PSC STAFF REGARDING REVISED ADJUSTMENTS TO TEST YEAR NUMBERS AND IMPLICATION ON FILING MFR'S DURING MONTH OF FEBRUARY	0.30 hrs	\$90.00
02 26 2013	MPM	TELEPHONE CONFERENCE WITH STAN RIEGER AND MELISSA LAMOREAUX OF PSC STAFF REGARDING FILING OF MFR'S AND SCHEDULING OF MATTERS GOING FORWARD; REVISE VOLUME 1 TABLE OF CONTENTS; REVISE FINAL PETITION; REVISE COVER LETTER TO COMMISSION; REVIEW FINAL COPIES OF VOLUMES AND EXHIBITS FOR FILING PURPOSES AND FILE MFR'S WITH COMMISSION	2.30 hrs	\$690.00
02 27 2013	MPM	TELEPHONE CONFERENCE WITH STAN RIEGER OF PSC STAFF; REVISE VOLUME 1 TABLE OF CONTENTS; REVISE FINAL PETITION; REVISE COVER LETTER TO COMMISSION; CONTINUE REVIEW OF FINAL COPIES OF VOLUMES AND EXHIBITS FOR FILING PURPOSES AND FILE MFR'S WITH COMMISSION	2.20 hrs	\$660.00
			Total Fees	\$4,740.00

EXPENSES

02 27 2013	BINDING/COPYING OF APPLICATION FOR PSC FILING	\$404.74
02 28 2013	PHOTOCOPIES	\$28.30

Total Expenses \$433.04**BILLING SUMMARY**

Total professional services	\$4,740.00
Total expenses incurred	\$433.04
Total of new charges for this invoice	<u>\$5,173.04</u>
Plus net balance forward	\$37.50
Total balance now due	<u><u>\$5,210.54</u></u>

OK to pay.
BFW.
Deferred Rate
Case Expenses
Ni Florida, LLC

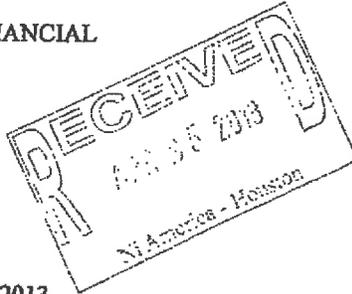
Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-8142228

April 19, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 38092
Client # 2912-00001
Billed through 03/31/2013



RATE CASE EXP
03 4/1/13

2012 RATE CASE

Balance forward as of invoice dated: 03/12/2013	\$5,210.54
Payments received since last invoice	\$5,173.04
A/R Adjustments made since last invoice	-\$37.50
Net balance forward	\$0.00

PROFESSIONAL SERVICES

Date	MPM	Description	Hours	Amount
03 08 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON TO KATHY WELCH REGARDING RESPONSES TO AUDIT REQUEST QUESTION 3 (WITH ATTACHMENT); AND QUESTION 4 (WITH ATTACHMENTS)	0.50 hrs	\$150.00
03 12 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON TO PSC STAFF KATHY WELCH; REVIEW RESPONSES TO PSC AUDIT REQUEST 2-6, RESPONSE TO AUDIT REQUEST 2-2 AND ATTACHMENTS TO RESPONSE TO 2-6; REVIEW GENERAL LEDGERS FOR 2012 NI AMERICA OPERATING, LLC AND NI AMERICA CAPITAL MANAGEMENT REGARDING OVERHEAD ALLOCATION AND REVISED HUDSON GENERAL LEDGER FOR 2009	2.30 hrs	\$690.00
03 17 2013	MPM	REVIEW DISCOVERY RESPONSE TO AUDIT QUESTION 2; 3 REGARDING AMORTIZATION OF CIAC AND DEPRECIATION WORKSHEETS	0.50 hrs	\$150.00
03 18 2013	MPM	REVIEW RESPONSE TO AUDIT REQUEST OF PSC STAFFER KATHY WELCH AND MINUTES FOR BOARD OF DIRECTORS MEETING 2010, 2011 AND 2012	0.50 hrs	\$150.00
03 27 2013	MPM	REVIEW CLIENT RESPONSE TO AUDIT REQUEST 4; QUESTION 8	0.30 hrs	\$90.00

Total Fees	<u>\$1,230.00</u>
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EXPENSES

03/12/2013	FEDERAL EXPRESS TO B. WILKINSON	\$52.77
03/12/2013	BINDING/COPYING OF APPLICATION FOR PSC FILING	\$404.74
	Total Expenses	<u>\$457.51</u>

BILLING SUMMARY

Total professional services	\$1,230.00
Total expenses incurred	\$457.51
Total of new charges for this invoice	<u>\$1,687.51</u>
Total balance now due	<u><u>\$1,687.51</u></u>

OK to pay.
BFW
N: Florida
Rode Case Expense

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, Fl 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 69-3142223

May 09, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 38305
Client # 2912-00001
Billed through 04/30/2013

2012 RATE CASE

Balance forward as of invoice dated: 04/19/2013	\$1,687.51
Payments received since last invoice	\$1,687.51
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

04 01 2013	MPM	REVIEW DEFICIENCY LETTER RECEIVED FROM PSC STAFF ADDRESSING PREVIOUSLY FILED MINIMUM FILING REQUIREMENTS AND MANDATORY REVISIONS TO SAME; REVIEW PREVIOUSLY FILED MFR'S ADDRESSED IN LETTER; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	0.70 hrs	\$210.00
04 03 2013	MPM	DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING DEFICIENCY LETTER RECEIVED FROM PUBLIC SERVICE COMMISSION RELATING TO PREVIOUSLY FILED MFR'S IN SUPPORT OF RATE CASES; REVIEW CORRESPONDENCE FROM BENNY WILKINSON RE: SAME	0.30 hrs	\$90.00

POSTED
5/30/13

RATE CASE
GS 5/1/13

RECEIVED
MAY 25 2013
Ni America - Houston

04/17/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON TO GABRIELLA LEON AND KATHY WELCH, PSC STAFF REGARDING RESPONSE TO REQUEST 12 ON DEBT AND CAPITAL STRUCTURE; REVIEW NI AMERICA CAPITAL STRUCTURE REGARDING LONG TERM DEBT AND EQUITY; REVIEW PSC STAFF RECOMMENDATION REGARDING SUSPENSION OF NI FLORIDA'S PROPOSED FINAL WATER AND WASTEWATER RATES; REVIEW PERTINENT SECTIONS OF FLORIDA STATUTES REGARDING 60 DAY REQUIREMENT AND FIVE MONTH REQUIREMENT FOR COMMISSION TO RULE ON NI FLORIDA'S PROPOSED FINAL WATER AND WASTEWATER RATES; CONFERENCE WITH MARSHA RULE RE: SAME	1.20 hrs	\$360.00
04/23/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING REVISED MFR'S AND RESPONSE TO PSC STAFF LETTER; COMMENCE REVIEW OF SCHEDULES; DRAFT CORRESPONDENCE TO CLIENT REGARDING POINTS RAISED BY PSC STAFF IN DEFICIENCY LETTER AND OUR PROPOSED RESPONSES TO ENSURE COMPLIANCE: REVIEW CORRESPONDENCE FROM CLIENT RE: SAME	1.20 hrs	\$360.00
04/24/2013	MPM	TELEPHONE CONFERENCE WITH PSC STAFF REGARDING STATUTORY INTERPRETATION BY GENERAL COUNSEL'S OFFICE OF STATUTORY DEFINITIONS FOR DATE OF FILING APPLICATION IN PREPARATION FOR SCHEDULED AGENDA CONFERENCE; REVIEW PERTINENT STATUTES AND RULES OF FLORIDA ADMINISTRATIVE CODE; IN HOUSE CONFERENCE RE: SAME	0.80 hrs	\$240.00
04/24/2013	MPM	REVIEW CORRESPONDENCE FROM DENISE VANDIVER OF OFFICE OF PUBLIC COUNSEL DATED APRIL 25, 2013 EXPRESSING OPC'S PRELIMINARY CONCERNS WITH NI FLORIDA'S MFR'S FILED FEBRUARY 27, 2013; REVIEW MFR'S ADDRESSED IN LETTER; DRAFT CORRESPONDENCE TO CLIENT RE: SAME; REVIEW CORRESPONDENCE FROM CLIENT REGARDING CONCERNS OF OPC AND STRATEGIES GOING FORWARD	1.00 hrs	\$300.00
04/24/2013	MPM	TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING STATUS OF COMPLETION OF REVISED MFR'S IN COMPLIANCE WITH PSC STAFF CORRESPONDENCE; COMMENCE REVIEW OF REVISED MFR'S AND COMPARE SAME TO ORIGINAL MFR'S; REVIEW CORRESPONDENCE FROM PSC STAFF TO ENSURE REVISED MFR'S ARE RESPONSIVE	1.70 hrs	\$510.00

04 25 2013	MPM	CONTINUE PREPARATION FOR AGENDA CONFERENCE; REVIEW STAFF RECOMMENDATION AND PERTINENT PROVISIONS OF FLORIDA STATUTES AND FLORIDA ADMINISTRATIVE CODE REGARDING DEFINITION OF FILING DATE OF APPLICATION IN RATES; TRAVEL TO AND PARTICIPATE IN AGENDA CONFERENCE; CONFERENCE WITH PSC STAFF REGARDING OFFICE OF PUBLIC COUNSEL AND INTERVENTION BY SAME	1.40 hrs	\$420.00
04 25 2013	MPM	REVIEW CORRESPONDENCE FROM BEN WILKINSON REGARDING REVISIONS TO MINIMUM FILING REQUIREMENTS; REVIEW REVISED MFR'S AND COLLATE SAME IN PREPARATION FOR FILING; DRAFT CORRESPONDENCE TO CLIENT REGARDING REVISIONS TO MFR'S; REVIEW STAFF DEFICIENCY LETTER IN PREPARATION FOR RESPONSE; CONTINUE TO REVISE RESPONSE TO DEFICIENCY LETTER	1.50 hrs	\$450.00
04 26 2013	MER	LEGAL RESEARCH RE: PRECEDENT FOR CLAIMING DUE DILIGENCE ACQUISITION EXPENSES AS BENEFICIAL TO RATEPAYER AND FPSC HISTORY OF REFUSAL TO CONSIDER SAME; OFFICE CONFERENCE RE: SAME	1.30 hrs	\$390.00
04 26 2013	MPM	REVIEW ADDITIONAL REVISED MFR'S RECEIVED FROM CLIENT AND COLLATE SAME; REVIEW OPC LETTER OF CONCERN TO COMMISSION ADDRESSING NI FLORIDA'S ORIGINAL MFR'S; REVIEW THE PRIOR COMMISSION ORDERS IN NI FLORIDA'S TWO PREVIOUSLY FILED RATE CASES; TELEPHONE CONFERENCE WITH BEN WILKINSON AND ED WALLACE REGARDING REVISED MFR'S AND STRATEGIES GOING FORWARD; CONTINUE TO REVISE RESPONSE TO COMMISSION DEFICIENCY LETTER; REVIEW PRIOR RESPONSE OF CLIENT TO OFFICE OF PUBLIC COUNSEL CONCERNS IN PREVIOUS RATE CASE; DRAFT CORRESPONDENCE TO CLIENT RE: SAME	2.80 hrs	\$840.00
04 29 2013	MER	OFFICE CONFERENCE RE: PENDING DEFICIENCY FILING AND UPCOMING DISCOVERY RESPONSES	0.20 hrs	\$67.00

04/29/2013	MPM	CONTINUE TO REVIEW REVISED MFR'S AND PREPARE SAME FOR FILING; REVISE DISCOVERY RESPONSE TO PSC STAFF; IN HOUSE RE: FILING SAME; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; REVIEW CORRESPONDENCE FROM PSC REGULATORY ANALYST BETTY MAITRE TO CLIENT; REVIEW CLIENT REQUEST TO ATTACHMENT NO. 14 REGARDING WITHLACOOCHEE ELECTRIC ACCOUNTS; DRAFT CORRESPONDENCE TO CLIENT REGARDING PSC STAFF'S DISCOVERY REQUESTS AND POSSIBLE MOTION FOR EXTENSION OF TIME TO RESPOND TO SAME; REVIEW CORRESPONDENCE FROM CLIENT RE: SAME	1.50 hrs	\$450.00
04/30/2013	MER	EDITS TO RESPONSE TO STAFF DEFICIENCY NOTICE AND NOTICE OF FILING REVISED MFRS; TELEPHONE CONFERENCE WITH FPSC STAFF RE: DEFICIENCY FILING AND DRAFT OF RATE CASE SYNOPSIS	0.50 hrs	\$167.50
			Total Fees	<u>\$4,854.50</u>

EXPENSES

04/30/2013	BINDING CHARGES (PSC REVISED FILING)			\$131.69
			Total Expenses	<u>\$131.69</u>

BILLING SUMMARY

Total professional services	\$4,854.50
Total expenses incurred	\$131.69
Total of new charges for this invoice	<u>\$4,986.19</u> ✕
Total balance now due	<u>\$4,986.19</u>

OK to pay
 Florida Rate
 Case Expenses
 BFW

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, Fl 32302
850-681-6788 (Office)
850-681-6615 (Fax)
FEIN: 59-3142223

June 28, 2013

RECEIVED
JUL 05 2013
Houston

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 38517
Client # 2912-00001
Billed through 05/31/2013

2012 RATE CASE

Balance forward as of invoice dated: 05/09/2013	\$4,986.19
Payments received since last invoice	\$4,986.19
Net balance forward	<u>\$0.00</u>

PROFESSIONAL SERVICES

05/01/2013	MER	TELEPHONE CONFERENCE AND EMAIL CORRESPONDENCE WITH FPSC STAFF RE: EXTENSION OF TIME TO RESPOND TO PENDING DATA REQUESTS; EMAIL TO BENNY WILKINSON CONFIRMING SAME	0.30 hrs	\$90.00
05/01/2013	MPM	REVIEW CORRESPONDENCE FROM CLIENT REGARDING RATE CASE REQUEST ADDRESSING ALLOCATION OF EXPENSES OF EACH VENDOR TO NI FLORIDA; DRAFT CORRESPONDENCE TO CLIENT RE: SAME	0.20 hrs	\$60.00
05/02/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING PSC STAFF DATA REQUEST NUMBER 9; DRAFT CORRESPONDENCE TO MR. WILKINSON RE: SAME; REVIEW PERTINENT PSC RULES ADDRESSING OBLIGATION ON RATE CASE APPLICANT TO CREATE DOCUMENTS TO RESPOND TO DISCOVERY REQUESTS; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; REVIEW DRAFT RESPONSE TO STAFF'S FIRST DATA REQUEST NUMBER 6; CONFERENCE WITH MR. WILKINSON RE: SAME	1.10 hrs	\$330.00

POSTED
7/16/13
DEF. RATE CASE
OB 6/1/13

05 03 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING NI AMERICA'S CORPORATE OVERHEAD ALLOCATION AND DRAFT RESPONSE TO PUBLIC COUNSEL'S LETTER TO PSC; MAKE RECOMMENDED REVISIONS TO SAME; REVIEW PRIOR TAMAMI RATE CASE TO DETERMINE ALLOCATION OF CORPORATE OVERHEAD AND COMMISSION'S POSITION RE: SAME; REVIEW OPC LETTER TO DETERMINE APPROPRIATE RESPONSE TO ISSUE RAISED THEREIN REGARDING ACCOUNTING PRACTICES OF NI FLORIDA AND PARENT COMPANY; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME	1.40 hrs	\$420.00
05 06 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING PSC STAFF DATA REQUESTS; REVIEW DRAFT RESPONSES TO DATA REQUESTS NUMBER 2, 3, 4, 5 AND 6; MAKE RECOMMENDED REVISIONS TO SAME; CONFERENCE WITH BENNY WILKINSON RE: SAME	1.50 hrs	\$450.00
05 08 2013	MPM	REVIEW CORRESPONDENCE FROM LINDA STRUMSKI REGARDING PASCO COUNTY PETITION TO INTERVENE; DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING PASCO COUNTY PETITION AND THEIR ASSERTION THAT NI FLORIDA HAS NOT ADEQUATELY ADDRESSED THE PROBLEM WITH THE CHLORIDE LEVELS IN THE WASTEWATER; REVIEW CORRESPONDENCE FROM BENNY WILKINSON RE: SAME; RESEARCH PERTINENT FLORIDA STATUTES AND CASE LAW INTERPRETING SAME REGARDING STANDING OF PASCO COUNTY TO INTERVENE IN RATE CASE; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING TELEPHONE CONFERENCE WITH ANDY THOMAS, ED WALLACE AND KEITH BACKMANN AND JOHN WITTENZELNER	1.20 hrs	\$360.00
05 13 2013	MER	OFFICE CONFERENCE RE: RATE CASE STRATEGY AND RESPONSES TO STAFF DATA REQUESTS	0.20 hrs	\$60.00

05 13 2013	MPM	DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING STATUS OF PROCEEDING IN RATE CASE; REVIEW CORRESPONDENCE FROM BENNY WILKINSON RE: SAME; TELEPHONE CONFERENCES (3) WITH PSC STAFF REGARDING REQUEST FOR ADDITIONAL TIME TO FILE FORMAL RESPONSES TO STAFF'S DATA REQUESTS; DRAFT AND REVISE DATA RESPONSES TO COMMISSION; COLLATE AND FILE ALL PERTINENT DOCUMENTS AND WRITTEN RESPONSES TO REQUESTS; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME	2.30 hrs	\$690.00
05 15 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING RESPONSE TO PSC STAFF DATA REQUEST NO. 8; REVIEW ATTACHED CONTRACT SERVICES DETAIL AND RESPONSE TO REQUEST PERTAINING TO TAMiami SYSTEM AND PASCO SYSTEM; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING RESPONSE TO PSC DATA REQUEST NO. 1; REVIEW ATTACHMENTS THERETO REGARDING HIGHWAY 19 PROJECT UPDATE, IN SERVICE DATES AND ACCOUNT REPORTS; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME	1.00 hrs	\$300.00
05 16 2013	MER	TELEPHONE CONFERENCE WITH FPSC COUNSEL RE: PASCO COUNTY PETITION TO INTERVENE IN RATE CASE PROCEEDING	0.20 hrs	\$60.00
05 16 2013	MPM	REVIEW REVISED CORRESPONDENCE FROM BENNY WILKINSON REGARDING DRAFT RESPONSE TO PSC STAFF'S DATA REQUEST NUMBERS 1 AND 8; REVIEW DOCUMENTS SUPPORTING RESPONSES TO NUMBERS 1 AND 13; PREPARE SAME FOR FILING; TELEPHONE CONFERENCE WITH PSC STAFF REGARDING AGREEMENT TO EXTEND FOR 1 WEEK DEADLINE FOR FILING ADDITIONAL DISCOVERY RESPONSES; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	1.20 hrs	\$360.00
05 17 2013	MPM	REVIEW CORRESPONDENCE FROM PSC STAFF DATED MAY 16, 2013 REGARDING PURPORTED DEFICIENCIES IN REVISED AND ORIGINALLY FILED MFR'S ; REVIEW PERTINENT SCHEDULES IN MFR'S REGARDING PURPORTED DEFICIENCIES	1.30 hrs	\$390.00
05 20 2013	MER	TELEPHONE CONFERENCE WITH FPSC COUNSEL RE: REQUEST TO EXTEND TIME TO RESPOND TO STAFF'S DATA REQUEST NO. 13 AND CONFIRM THAT NI FLORIDA WILL FILE RESPONSES TO REMAINING REQUESTS TODAY; EMAIL CONFIRMATION TO STAFF RE: SAME	0.20 hrs	\$60.00

05 20 2013	MPM	CONTINUE PREPARATION OF RESPONSE TO STAFF DATA REQUESTS NUMBERS 1, 2, 8 AND 12 TO BE FILED THIS DATE; TELEPHONE CONFERENCES (2) WITH SUZANNE BROWNLESS, PSC ATTORNEY, REGARDING REQUESTED EXTENSION UNTIL MAY 28 TO RESPOND TO STAFF'S DATA REQUEST NO. 13; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; FINALIZE AND FILE REPOSSES TO DATA REQUEST 1, 2, 8 AND 12	1.50 hrs	\$450.00
05 22 2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING STAFF'S DEFICIENCY LETTER DATED MAY 16 AND COMMENTS FROM DON CLAYTON RE: SAME; REVIEW ATTACHED DOCUMENTS INCLUDING SUMMARY PAGE FROM PSC ORDER, RESPONSE TO MAY 16 DEFICIENCY LETTER AND NI FLORIDA MFR'S SCHEDULES A B C D E AND F AS REVISED BY DON CLAYTON; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	1.20 hrs	\$360.00

05 28 2013	MPM	<p>DRAFT CORRESPONDENCE TO CLIENT REGARDING THE FILING OF RESPONSE TO STAFF'S DATA REQUEST NO. 13; COMMENCE REVIEW OF LATEST REVISED MINIMUM FILING REQUIREMENTS PREPARED BY DON CLAYTON; REVIEW WRITTEN RESPONSE FROM DON CLAYTON TO STAFF'S DEFICIENCY LETTER DATED MAY 16, 2013; REVIEW DRAFT LETTER FROM ED WALLACE TO PASCO COUNTY REGARDING STEPS TAKEN BY NI FLORIDA TO ADDRESS CHLORINE LEVELS IN THE HUDSON SERVICE TERRITORY; REVIEW ATTENDANT DOCUMENTS INCLUDING COPY OF NI FLORIDA'S PROPOSED PROJECTS, FRWA LETTER, UGFL LETTER AND CHLORIDE TESTING RESULTS; COMMENCE REVISIONS TO DRAFT LETTER OF ED WALLACE TO COUNTY IN ORDER TO PRESENT SAME TO PSC STAFF IN RESPONSE TO STAFF'S DATA REQUEST NO. 13; TELEPHONE CONFERENCE WITH BENNY WILKINSON AND DON CLAYTON REGARDING STAFF'S MAY 16 DEFICIENCY LETTER AND PROPOSED RESPONSES THERETO; TELEPHONE CONFERENCE WITH PSC STAFF MEMBER</p>	5.80 hrs	\$1,740.00
<hr/> <p>SONICA BRUCE REGARDING PURPORTED DEFICIENCIES REGARDING SCHEDULE E-14 RELATING TO REVERSE BILLS; TELEPHONE CONFERENCE WITH DON CLAYTON RE: SAME; TELEPHONE CONFERENCES (2) WITH PSC STAFF REGARDING REQUEST FOR EXTENSION OF TIME FOR FILING FORMAL RESPONSE TO STAFF'S FINAL DATA REQUEST; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME ; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING DRAFT LETTER OF ED WALLACE</p>				
05 30 2013	MER	<p>REVIEW DRAFT RESPONSE TO STAFF-IDENTIFIED MFR DEFICIENCIES; REVIEW FPSC ORDER NO. PSC-10-0168-PAA-SU AND SCHEDULES TO SAME TO ATTEMPT IDENTIFY DISCREPANCY CLAIMED BY STAFF; OFFICE CONFERENCE RE: SAME; PREPARE RESPONSE TO DEFICIENCY NOTICE EXPLAINING THAT NI FLORIDA'S O&M REVENUE REQUIREMENT FIGURE IS MATHEMATICALLY CORRECT AND CONSISTENT WITH LAST RATE CASE ORDER</p>	0.50 hrs	\$150.00

05 30 2013	MPM	CONTINUE REVIEW OF MFRS REVISED MAY 22, 2013 IN RESPONSE TO STAFF'S DEFICIENCY LETTER DATED MAY 16, 2013; COMMENCE DRAFTING WRITTEN RESPONSES REGARDING PERCEIVED ERRORS IN STAFF PURPORTED CLAIM THAT NI FLORIDA'S FILED MFR'S DO NOT COMPORT WITH THE AMOUNT APPROVED IN PREVIOUS RATE CASE ORDER; IN HOUSE CONFERENCE RE: SAME; TELEPHONE CONFERENCE WITH CLIENT REGARDING RESPONSE TO STAFF DATA REQUEST NO. 13; CONTINUE TO REVISE RESPONSE	1.70 hrs	\$510.00
05 31 2013	MER	TELEPHONE CONFERENCE WITH NI FLORIDA TEAM RE: CHLORIDE DISCHARGE INTO WASTEWATER SYSTEM POSSIBLE ISSUES ASSOCIATED WITH TARIFF REVISIONS TO PROHIBIT DISCHARGE FROM WATER SOFTENERS AND SALTWATER POOL FLUSHING s	0.50 hrs	\$150.00
05 31 2013	MPM	TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING QUESTIONS OF ED WALLACE ADDRESSING RIGHT TO DISCONNECT A CUSTOMER IF CUSTOMER'S PROPERTY IS ALLOWING SALT WATER TO ENTER COLLECTION SYSTEM AND PROPOSED TARIFF REVISIONS TO CONTROL MATTERS; DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING RESPONSES TO MR. WALLACE'S CONCERNS; IN HOUSE CONFERENCE REGARDING STRATEGIES GOING FORWARD TO ADDRESS SALT WATER INTRUSION; DRAFT MULTIPLE CORRESPONDENCE TO BENNY WILKINSON TO COMPLY WITH STAFF'S DATA REQUEST NO. 13; DRAFT COVER LETTER TO PSC RE: SAME; REVIEW PARTIAL RESPONSE TO STAFF'S FIRST DATA REQUEST; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME; REVIEW DRAFT LETTER TO BRUCE KENNEDY, ASSISTANT COUNTY ADMINISTRATOR IN PASCO COUNTY REGARDING SALT WATER INTRUSION ; IN HOUSE CONFERENCE RE: SAME; COMBINE SAME TO FILE RESPONSE TO PSC STAFF'S DATA REQUEST; TELEPHONE CONFERENCE WITH PSC STAFF REGARDING RESPONSIVE FILING	2.40 hrs	\$720.00

Total Fees	<u>\$7,710.00</u>
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EXPENSES

05 31 2013	PHOTOCOPIES		\$130.50
Total Expenses			<u>\$130.50</u>

BILLING SUMMARY

Total professional services	\$7,710.00
Total expenses incurred	\$130.50
Total of new charges for this invoice	<u>\$7,840.50</u>
Total balance now due	<u>\$7,840.50</u>

OK to pay.
BFW
N: FL Rate
Case Expense

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

JUL 05 2013

June 28, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 38518
Client # 2912-00002
Billed through 05/31/2013

GENERAL REGULATORY

PROFESSIONAL SERVICES

05/31/2013 MER EMAIL CORRESPONDENCE WITH BENNY WILKINSON RE: COMPLETE NI FLORIDA WASTEWATER TARIFF; RECEIVE AND REVIEW FORMER HUDSON TARIFF AND REVISIONS TO ORIGINAL NI FLORIDA WASTEWATER TARIFF; REVIEW FILES FOR ORIGINAL NI FLORIDA WASTEWATER TARIFF AND UPDATE SAME WITH REVISED PAGES SUPPLIED BY BENNY WILKINSON; REVIEW FPSC RULES AND TARIFF RE: MAINTENANCE OF SERVICE LATERAL; EMAIL CORRESPONDENCE WITH NI FLORIDA TEAM RE: SAME; RESEARCH PENDING AND CLOSED PASCO COUNTY COURT CASES RE: LIEN FORECLOSURE ON CONDO PROPERTY AND PASCO COUNTY TAX RECORDS RE: OWNERSHIP OF CONDO PROPERTY; TELEPHONE CONFERENCES AND EMAIL CORRESPONDENCE WITH CAREY THOMAS AND ANDY THOMAS RE: SAME TELEPHONE CONFERENCE WITH NI FLORIDA TEAM RE: CHLORIDE DISCHARGE INTO WASTEWATER SYSTEM POSSIBLE ISSUES ASSOCIATED WITH TARIFF REVISIONS TO PROHIBIT DISCHARGE FROM WATER SOFTENERS AND SALTWATER POOL FLUSHING 3.70 hrs \$1,110.00

POSTED
7/16/13

RATE CASE
GS 6/1/13

Total Fees \$1,110.00

BILLING SUMMARY

Total professional services	\$1,110.00
Total of new charges for this invoice	<u>\$1,110.00</u>
Total balance now due	<u>\$1,110.00</u>

OK to pay.
BFW
Ni FL Rate
Case Expense

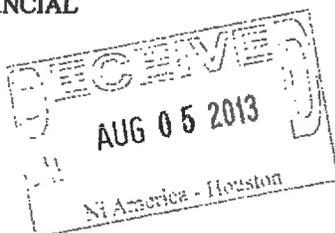
Rutledge Ecenia, P.A.

P.O. Box 551
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850-681-6788 (Office)
850-681-6515 (Fax)
FEIN: 59-3142223

July 23, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 38677
Client # 2912-00001
Billed through 06/30/2013



2012 RATE CASE

Balance forward as of invoice dated: 06/28/2013	\$7,840.50
Payments received since last invoice	\$0.00
Net balance forward	<u>\$7,840.50</u>

PROFESSIONAL SERVICES

06/17/2013	MER	EMAIL CORRESPONDENCE WITH MIKE ASHFIELD RE: RESPONSIBILITY OF "SATELLITE SYSTEM" OWNERS TO MAINTAIN SYSTEM; REVIEW LETTER AND REGULATIONS RE: SAME AS PROVIDED BY MIKE ASHFIELD	0.40 hrs	\$120.00
06/17/2013	MPM	REVIEW PRIOR EMAILS REGARDING PASCO COUNTY INTERVENTION IN DOCKET; IN HOUSE CONFERENCE REGARDING STRATEGIES GOING FORWARD; TELEPHONE CONFERENCE WITH CLIENT REGARDING PASCO COUNTY INTERVENTION AND OTHER RELATED ISSUES IN RATE CASE; REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING RESPONSE TO OPC CONCERNS EXPRESSED IN PRIOR LETTER AND RESPONSE THERETO; REVIEW TALKING POINTS OF CLIENTS ADDRESSING CONCERNS OF OPC; DRAFT CORRESPONDENCE TO CLIENT RE: SAME; COMMENCE REVIEW OF OFFICE OF AUDITING AND PERFORMANCE ANALYSIS REGARDING NI FLORIDA AUDIT; DRAFT CORRESPONDENCE TO CLIENT RE: SAME; COMMENCE FORMULATING RESPONSE TO OPC CONCERNS	3.25 hrs	\$975.00

POSTED
8/8/13

DEF. RATE
CASE
QB 7/1/13

06 18 2013	MER	REVIEW TARIFF PRIOR TO TELEPHONE CONFERENCE; TELEPHONE CONFERENCE WITH MIKE ASHFIELD, ANDY THOMAS AND JOHN WITTENZBELLNER RE: CUSTOMER RESPONSIBILITY TO INSPECT AND MAINTAIN SATELLITE SYSTEMS TO ENSURE THAT SUCH SYSTEMS ARE NOT INTRODUCING CHLORIDES OR POLLUTANTS INTO NI FLORIDA SYSTEM AND APPLICABLE TARIFF RULES RE: SAME	1.25 hrs	\$375.00
06 18 2013	MER	EMAIL CORRESPONDENCE WITH FPSC STAFF RE: NI FLORIDA CURRENT TARIFF	0.20 hrs	\$60.00
06 18 2013	MPM	REVIEW CORRESPONDENCE FROM PSC STAFF REGARDING SYNOPSIS TO BE DISTRIBUTED WITH MFR'S; COMMENCE DRAFTING SYNOPSIS; REVIEW DRAFT INITIAL CUSTOMER NOTICE AND NOTICE OF CUSTOMER MEETING AND COMMENCE DRAFTING FINAL FOR PSC APPROVAL	1.25 hrs	\$375.00
06 19 2013	MPM	TELEPHONE CONFERENCE WITH PSC STAFF MEMBER STAN RIEGER REGARDING CUSTOMER NOTICE AND GOVERNMENTAL ENTITY NOTICES TO BE SUBMITTED TO COMMISSION FOR STAFF APPROVAL PRIOR TO MAILING; TELEPHONE CONFERENCE WITH PSC COUNSEL SUZANNE BROWNLESS REGARDING STATUTORY DEADLINES AND POTENTIAL WAIVER OF DEADLINES BY CLIENT; COMMENCE DRAFTING NOTICE AND CASE STATUS FOR SUBMISSION TO COMMISSION; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING STRATEGIES GOING FORWARD, RESPONSE TO LETTER FROM FLORIDA OFFICE OF PUBLIC COUNSEL, RESPONSE TO PSC STAFF AUDIT AND PASCO COUNTY PETITION TO INTERVENE; REVIEW PRIOR PSC ORDERS IN RATE CASES AND MFRS IN PREPARATION FOR DRAFTING CUSTOMER NOTICE AND RESPONSES TO OPC IN PASCO COUNTY	4.20 hrs	\$1,260.00
06 20 2013	MER	RECEIVE AND REVIEW NI FLORIDA WASTEWATER TARIFF; EMAIL TO MIKE ASHFIELD RE: SAME	0.20 hrs	\$60.00
06 21 2013	MPM	TELEPHONE CONFERENCE WITH COUNSEL FOR THE AGENCY REGARDING AGENCY'S REQUEST FOR REQUIREMENT THAT ORDER BE FINAL WITHIN 5 MONTHS OF OFFICIAL FILING DATE; REVIEW PERTINENT FLORIDA RULE OF THE ADMINISTRATIVE CODE RE: SAME	0.50 hrs	\$150.00

06/24/2013	MPM	REVIEW COMMENTS OF CLIENT TO BE INCORPORATED INTO FORMAL RESPONSE TO STAFF AUDIT; COMMENCE DRAFTING COMPANY RESPONSE; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME ; REVIEW CORRESPONDENCE FROM BENNY WILKINSON RE: SAME	1.00 hrs	\$300.00
06/24/2013	MPM	DRAFT CORRESPONDENCE TO BENNY WILKINSON REGARDING RESPONSE TO PSC AUDIT REPORT OF BOTH NI FLORIDA AND NI AMERICA, CUSTOMER NOTICE, GOVERNMENTAL ENTITY NOTICE AND RESPONSE TO OPC CONCERNS, REVIEW BENNY WILKINSON'S COMMENTS REGARDING PSC STAFF AUDIT; COMMENCE DRAFTING COMPANY RESPONSE TO PSC AUDIT; CONTINUE TO DRAFT CUSTOMER NOTICE AND RATE CASE ANALYSIS FOR DISTRIBUTION AND SUBMISSION TO COMMISSION; TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING WAIVER OF MANDATORY TIME PERIODS FOR COMMISSION TO RULE IN LIGHT OF MINIMAL NUMBER OF AGENDA CONFERENCES WITHIN REQUIRED TIME FRAME; IN HOUSE CONFERENCE REGARDING STRATEGIES GOING FORWARD; REVIEW PSC AUDIT OF NI FLORIDA AND NI AMERICA; DRAFT REVISIONS TO RESPONSE TO AUDIT AND CUSTOMER NOTICE	3.50 hrs	\$1,050.00
06/25/2013	MPM	CONTINUE TO DRAFT AND REVISE RESPONSE TO PSC AUDIT ON BEHALF OF NI FLORIDA AS WELL AS NI AMERICA; REVISE COMBINED DRAFT NOTICE AND CUSTOMER LETTER	0.75 hrs	\$225.00
06/26/2013	MER	REVIEW DRAFT RATE CASE SYNOPSIS; TELEPHONE CONFERENCE AND EMAIL CORRESPONDENCE WITH BENNY WILKINSON RE: SAME; EDITS AND REVISIONS TO DRAFT SYNOPSIS PER BENNY WILKINSON	0.75 hrs	\$225.00
06/26/2013	MPM	CONTINUE TO REVISE DRAFT NI FLORIDA SYNOPSIS TO BE SUBMITTED TO COMMISSION FOR COMMISSION APPROVAL; IN HOUSE CONFERENCE RE: SAME	1.50 hrs	\$450.00
06/27/2013	MER	TELEPHONE CONFERENCE WITH FPSC STAFF RE: STAFF'S EDITS TO DRAFT RATE CASE SYNOPSIS; REVISE DRAFT PER STAFF EDITS; EMAIL CORRESPONDENCE WITH BENNY WILKINSON RE: SAME; EMAIL REVISED DRAFT TO STAFF FOR REVIEW	0.50 hrs	\$150.00

06/28/2013	MER	EMAIL CORRESPONDENCE WITH BENNY WILKINSON RE: ADDITIONAL INFORMATION REQUIRED FOR RATE CASE SYNOPSIS; TELEPHONE CONFERENCE WITH FPSC STAFF RE: RATE OF RETURN CALCULATION; EMAIL CORRESPONDENCE WITH BENNY WILKINSON RE: SAME	0.75 hrs	\$225.00
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	Total Fees	\$6,000.00
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EXPENSES

06/03/2013	OUTSIDE COPYING CHARGES		\$202.32
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	Total Expenses	\$202.32
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BILLING SUMMARY

Total professional services	\$6,000.00
Total expenses incurred	\$202.32
Total of new charges for this invoice	\$6,202.32
Plus net balance forward	\$7,840.50
Total balance now due	\$14,042.82

OK to pay.
 BFW
 Deferred Rate
 Case Expense

Rutledge Ecenia, P.A.

P.O. Box 551
Tallahassee, FL 32302
850-681-6788 (Office)
850-681-6616 (Fax)
FEIN: 69-8142223

August 21, 2013

NI AMERICA OPERATING, LLC
ATTN: BENNY WILKINSON, V.P. OF FINANCIAL
DUE DILIGENCE
10913 METRONOME DRIVE
HOUSTON, TX 77043

Invoice # 38776
Client # 2912-00001
Billed through 07/31/2013

AUG 24 2013

POSTED
9/4/13
RATE CASE
OR 8/1/13

2012 RATE CASE

Balance forward as of invoice dated: 07/23/2013	\$14,042.82
Payments received since last invoice	\$7,840.50
Net balance forward	<u>\$6,202.32</u>

PROFESSIONAL SERVICES

07/01/2013	MER	OFFICE CONFERENCE RE: DISTRIBUTION OF RATE CASE SYNOPSIS	0.20 hrs	\$60.00
07/02/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING RATE CASE SYNOPSIS; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	0.30 hrs	\$90.00
07/03/2013	MER	EDITS AND REVISIONS TO DRAFT RESPONSE TO OPC LETTER; EMAIL TO BENNY WILKINSON RE: SAME; EMAIL CORRESPONDENCE FROM BENNY WILKINSON RE: SAME	0.40 hrs	\$120.00
07/03/2013	MPM	REVISE DRAFT RESPONSE TO OPC'S LETTER TO THE COMMISSION OF APRIL 24 ADDRESSING NI FLORIDA ACCOUNTING PRACTICES, INCLUSION OF DUE DILIGENCE COSTS INTO OVERHEARD AND ASSOCIATED ALLOCATION OF OVERHEARD AS FILED IN NI FLORIDA'S MFR'S; REVIEW CORRESPONDENCE FROM BENNY WILKINSON; MAKE RECOMMENDED REVISIONS TO RESPONSE TO OPC LETTER	1.50 hrs	\$450.00
07/05/2013	MPM	MAKE FINAL REVISIONS TO RESPONSE TO OPC CONCERNS IN LETTER TO PSC; DRAFT COVER LETTER TO PSC AND FILE SAME	0.30 hrs	\$90.00

07/08/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING RESPONSE TO FLORIDA OFFICE OF PUBLIC COUNSEL'S CONCERNS WITH NI FLORIDA'S FILING; CONTINUE TO REVISE RESPONSE TO PSC STAFF AUDIT REPORTS; CONTINUE TO DRAFT PROPOSED LETTER TO CUSTOMERS IN ACCORDANCE WITH FLORIDA ADMINISTRATIVE CODE	2.00 hrs	\$600.00
07/09/2013	MPM	CONTINUE TO REVISE RESPONSE TO PSC STAFF AUDIT REPORTS; CONTINUE TO DRAFT PROPOSED LETTER TO CUSTOMERS IN ACCORDANCE WITH FLORIDA ADMINISTRATIVE CODE	2.00 hrs	\$600.00
07/10/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING RESPONSE TO FLORIDA OFFICE OF PUBLIC COUNSEL'S CONCERNS WITH NI FLORIDA'S FILING; CONTINUE TO REVISE RESPONSE TO PSC STAFF AUDIT REPORTS; CONTINUE TO DRAFT PROPOSED LETTER TO CUSTOMERS IN ACCORDANCE WITH FLORIDA ADMINISTRATIVE CODE	2.00 hrs	\$600.00
07/10/2013	MPM	CONTINUE TO REVISE CUSTOMER NOTICE; REVIEW PREVIOUSLY FILED MFR'S TO INSERT PERTINENT INFORMATION INTO CUSTOMER LETTER	0.50 hrs	\$150.00
07/11/2013	MPM	FINALIZE DRAFT RESPONSE TO FLORIDA PSC AUDIT CONCERNING NI FLORIDA AND NI AMERICA; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME; FINALIZE DRAFT OF CUSTOMER NOTICE AND PERTINENT BACKGROUND INFORMATION REGARDING RATE CASE; DRAFT CORRESPONDENCE TO BENNY WILKINSON RE: SAME	1.40 hrs	\$420.00
07/12/2013	MPM	DRAFT CORRESPONDENCE TO PSC STAFF REGARDING PROPOSED CUSTOMER NOTICE; REVIEW CORRESPONDENCE FROM PSC STAFF REGARDING CUSTOMER NOTICE AND AUDIT RESPONSE; DRAFT CORRESPONDENCE TO PSC STAFF REGARDING RATE CASE SYNOPSIS TO NOTICE OF SAME; IN HOUSE CONFERENCE RE: SAME	0.50 hrs	\$150.00
07/16/2013	MPM	TELEPHONE CONFERENCE WITH PSC STAFF REGARDING PROPOSED CUSTOMER MEETING NOTICE; REVIEW CORRESPONDENCE FROM PSC STAFF RE: SAME; REVISE NI FLORIDA'S CUSTOMER MEETING NOTICE; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME	0.80 hrs	\$240.00

07/17/2013	MPM	TELEPHONE CONFERENCE WITH PSC STAFF REGARDING REVISIONS TO CUSTOMER NOTICE AND APPROVAL OF SAME; TELEPHONE CONFERENCES (2) WITH PSC GENERAL COUNSEL'S OFFICE REGARDING LETTER OF NI FLORIDA PRESIDENT TO PASCO COUNTY ADDRESSING "BP WISH LIST" DATED MARCH 28, 2013; REVISE AFFIDAVIT OF MAILING FOR CLIENT	0.50 hrs	\$150.00
07/18/2013	MPM	REVIEW FINAL CUSTOMER NOTICE AND AFFIDAVIT OF MAILING; TELEPHONE CONFERENCE WITH BENNY WILKINSON RE: SAME; DISCUSS WITH MR. WILKINSON PSC STAFF'S REQUEST TO SEE BP WISH LIST AND OUR RESPONSE TO THAT REQUEST	0.05 hrs	\$15.00
07/23/2013	MPM	REVIEW AFFIDAVIT OF MAILING RECEIVED FROM CAREY THOMAS ALONG WITH COPY OF NOTICE AS MAILED TO EACH NI FLORIDA CUSTOMER; DRAFT NOTICE OF FILING AND COVER LETTER TO COMMISSION	0.50 hrs	\$150.00
07/24/2013	MPM	REVIEW CORRESPONDENCE FROM BENNY WILKINSON REGARDING NI FLORIDA'S PROPOSED PROJECTS IN THE HUDSON SERVICE AREA TO IMPROVE WATER QUALITY AND RESPONSE TO REQUEST FROM LETTER FROM PSC STAFF; TELEPHONE CONFERENCE WITH PSC STAFF RE: SAME	0.30 hrs	\$90.00
07/31/2013	MPM	- TELEPHONE CONFERENCE WITH BENNY WILKINSON REGARDING CORRESPONDENCE RECEIVED ADDRESSING HUDSON'S PROPOSED PROJECTS SENT TO PASCO COUNTY AND BP; TELEPHONE CONFERENCE WITH PSC COUNSEL REGARDING RESPONSE TO INFORMAL REQUEST; DRAFT CORRESPONDENCE TO PSC COUNSEL WITH PROPOSED PROJECT LIST	1.00 hrs	\$300.00

Total Fees \$4,275.00

BILLING SUMMARY

Total professional services	\$4,275.00
Total of new charges for this invoice	\$4,275.00 *
Plus net balance forward	\$6,202.32
Total balance now due	<u>\$10,477.32</u>

OK to pay.
 BFW
 Ni Florida
 Rate Case Expense