

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Analysis of UTILITIES, INC.'S  
financial accounting and customer service  
computer system

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Docket No.: 120161-WS

NOTICE OF FILING

UTILITIES, INC., by and through its undersigned counsel, hereby gives notice of filing in the above-referenced docket, the Direct Testimony of Sharon Wiorek.

CERTIFICATE OF SERVICE

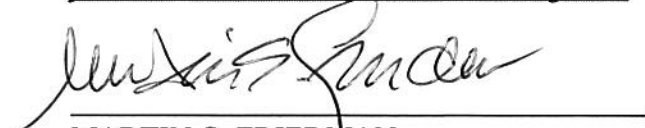
I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via e-mail this 14<sup>th</sup> day of February, 2014, to:

Erik Saylor, Esquire  
OFFICE OF PUBLIC COUNSEL  
c/o The Florida Legislature  
111 West Madison Street  
Room 812  
Tallahassee, FL 32399-1400  
SAYLER.ERIK@leg.state.fl.us

Martha Barrera, General Counsel  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
MBARRERA@PSC.STATE.FL.US

Respectfully submitted this 14<sup>th</sup> day of  
February, 2014, by:

FRIEDMAN, FRIEDMAN & LONG, P.A.  
766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
Phone: (407) 830-6331  
Fax: (407) 878-2178  
[mfriedman@ffllegal.com](mailto:mfriedman@ffllegal.com)  
[drudolf@friedmanfriedmanandlong.com](mailto:drudolf@friedmanfriedmanandlong.com)  
[jhamel@friedmanfriedmanandlong.com](mailto:jhamel@friedmanfriedmanandlong.com)



MARTIN S. FRIEDMAN  
Florida Bar No.: 474797  
For the Firm

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Analysis of UTILITIES, INC.'S  
financial accounting and customer service  
computer system

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Docket No.: 120161-WS

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DIRECT TESTIMONY

OF

Sharon Wiorek

on behalf of

Utilities, Inc.

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1 **Q. Please state your, name profession and address.**

2 A. My name is Sharon Wiorek. I am employed as a Regulatory Accountant II at Utilities, Inc., 2335  
3 Sanders Road, Northbrook, Illinois 60062.

4 **Q. State briefly your educational background and experience.**

5 A. I am a Registered Certified Public Accountant, licensed in the State of Illinois. I have a Bachelor  
6 of Science degree, in Accounting, from Loyola University of Chicago. I have been employed by  
7 Utilities, Inc. since September of 2012. Prior to joining Utilities, Inc., I spent over 20 years in the  
8 cable television industry where eight years were in the regulatory department. Since joining  
9 Utilities, Inc. I have been involved in several phases of rate-making in many regulatory  
10 jurisdictions. My responsibilities include: financial analysis of individual subsidiaries of Utilities,  
11 Inc., preparation of rate applications, facilitation of regulatory audits, and the submission of  
12 testimony and exhibits to support rate applications.

13 **Q. What is the purpose of your direct testimony?**

14 A. The purpose of my direct testimony is to present information supporting the factual basis for  
15 Utilities, Inc. rate case expense incurred and to be incurred as a result of this proceeding.

16 **Q. Are you sponsoring any exhibits?**

17 A. Yes, I am sponsoring two exhibits. Exhibit SW-1 is the Contract with Deloitte Consulting, LLP,  
18 and Exhibit SW-2 is a schedule and documentation supporting the appropriate amount of rate  
19 case expense for this proceeding.

20 **Q. Does that conclude your direct testimony?**

21 A. Yes, it does.

22

23

24

25



Deloitte Consulting LLP  
100 Kimball Drive  
Parasippany, NJ 07054  
USA

Tel: 973-602-6000  
www.deloitte.com

March 26, 2012

**PRIVILEGED & CONFIDENTIAL**  
**WORK PRODUCT PREPARED**  
**FOR COUNSEL**

Martin S. Friedman, Esq.  
Sundstrom, Friedman & Fumero, LLP  
766 N. Sun Drive  
Suite 4030  
Lake Mary, FL 32746

Re: Docket No. 110153-SU; Application for increase in wastewater rates in Lee County by Utilities, Inc. of Eagle Ridge

Dear Mr. Friedman:

**UNDERSTANDING OF ROLE**

This letter sets forth the agreement between Sundstrom, Friedman & Fumero, LLP ("Counsel") and Deloitte Consulting LLP ("Deloitte Consulting"), effective as of March 26, 2012, whereby Deloitte Consulting personnel will provide to Counsel the services described herein (this "Engagement"). We understand that such services are being requested by Counsel in connection with Counsel's representation of Utilities, Inc. and its subsidiaries (the "Company") in the above-entitled matter and related matters. We agree that Larry Danielson (the "Expert Witness") will be prepared to testify as to his work and opinions in the above-entitled matter.

We understand that the work product and files of the Expert Witness may be subject to discovery; however until such material are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof.

Counsel agrees that it will advise Deloitte Consulting in a timely manner of any applicable legal requirements concerning the services to be provided by Deloitte Consulting, including, without limitation, the identification of any reports to be provided by Deloitte Consulting, the formats of, and filing deadlines for, such reports, and the legal requirements, if any, concerning the retention of our notes, draft reports, or other work product. Deloitte Consulting does not, in advance of obtaining sufficient relevant information and completing its analyses, provide any assurance that it will be able to support any position.

Deloitte Consulting is prepared to assist Counsel in its evaluation of the "Phoenix Project" in connection with this matter. The specific procedures to be performed by Deloitte Consulting will be mutually established based on discussions with you as the Engagement progresses and additional information is obtained during the course of the Engagement. Deloitte Consulting is also prepared to provide mutually agreeable assistance in any other areas that may be identified during the course of this Engagement.

Martin S. Friedman, Esq.  
Sundstrom, Friedman & Fumero, LLP  
March 26, 2012

Counsel and the Company each agree that, without Deloitte Consulting's prior written permission, any reports, schedules, documents, or other materials provided by Deloitte Consulting ("Deloitte Consulting Work product") are not to be used, in whole or in part, by Counsel or the Company for any purpose other than in connection with the resolution or disposition of the disputed matters or controversies that are the subject of this Engagement (the "Dispute"), and are not to be disclosed, quoted or referenced, in whole or in part, to any other person or entity ("third party") other than those third parties that are adverse to the Company in the Dispute, their legal counsel, other consultants to legal counsel in this matter and any court or other tribunal in which the Dispute is then pending. This Engagement shall not create privity between Deloitte Consulting and any third party. Neither the Deloitte Consulting Work product nor the services provided hereunder are intended for the express or implied benefit of any third party.

### CONFLICTS

We performed an internal search for any potential client conflicts (the "Conflicts Search") based upon the names of the parties that you have provided (the "Involved Parties"). Nothing has come to our attention that, in our judgment, would impair our ability to objectively serve you in this Engagement. Except for the Conflicts Search, we have not undertaken any process to identify any other relationships with the Involved Parties. Counsel agrees that it will inform us promptly of additional parties to this matter or of name changes for those parties whose names were provided by Counsel.

As you know, Deloitte Consulting and its affiliates have many clients and we are engaged by new clients every day. Therefore, we cannot assure that, following the completion of our Conflicts Search, an engagement relating to one or more of the Involved Parties will not be accepted. You can assist us in monitoring any potential future conflicts by promptly disclosing our retention to the other side, but of course only if consistent with your case strategy. Should any potential conflict come to the attention of our Engagement Principal, we will endeavor to resolve such potential conflict and will determine what action needs to be taken.

Any counsel representing parties involved in this matter may have in the past engaged, represented or opposed, and may currently or in the future engage, represent or oppose, Deloitte Consulting and/or its affiliates and their respective personnel in connection with matters unrelated to this Engagement. Also, any insurance carrier providing coverage to parties involved in this matter may have provided, may currently be providing, or may in the future provide coverage to a party, or may itself be a party, involved in a matter unrelated to this Engagement where Deloitte Consulting and/or its affiliates have provided, are currently providing, or may in the future provide consultation or other services, or where Deloitte Consulting or its affiliates may be a party.

### ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Principal, maintaining overall responsibility for the engagement on behalf of Deloitte Consulting. Technical support may also be provided by other professionals who will be identified during the course of the Engagement.

Martin S. Friedman, Esq.  
Sundstrom, Friedman & Fumero, LLP  
March 26, 2012

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. Our per-hour billing rates are as follows:

Principal	\$684
Senior Manager	\$584
Manager	\$536

Hourly charges for other appropriate professional employees of Deloitte Consulting will range from \$316 to \$448 per hour. Our hourly rates are adjusted from time to time; we will advise you promptly if a rate adjustment is being made by Deloitte Consulting. Engagement related expenses, will be billed in addition to the fees. Expenses will be stated separately on the invoices.

Our normal practice is to obtain a retainer, and we are herewith requesting such a retainer of \$50,000. We may require additional amounts to be paid to us as a retainer from time to time. The retainer will be held against the final invoice for this Engagement; any unused retainer will, of course, be refunded.

The scope of our services, as well as the complexity and duration of this Engagement, can vary greatly due to circumstances which may not be anticipated. Our fees and expenses are not contingent upon the final resolution of the matters that are the subject of this Engagement. It is our normal practice that we are paid in full for all work performed to date prior to our issuance of any report and/or providing testimony.

In addition, we will be compensated for any time and expenses (including, without limitation, reasonable legal fees and expenses) that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings (including, without limitation, those unrelated to the matters that are the subject of this Engagement) as a result of Deloitte Consulting's performance of these services.

The attached General Business Terms are incorporated by reference into this engagement letter. For the purposes of the attached General Business Terms, "Client" shall mean, individually and collectively, the Company and Counsel. Utilities, Inc. represents and warrants that it has the power and authority to execute this letter on behalf of, and to bind, itself and its subsidiaries to the terms of this Engagement.

Martin S. Friedman, Esq.  
Sundstrom, Friedman & Fumero, LLP  
March 26, 2012

If you and your client agree to the terms of this letter and the attached General Business Terms, please sign and have your client sign the enclosed copy of this letter in the space provided and return it to me. If you have any questions, please call me at (908) 625-7826. We appreciate the opportunity to work with you and look forward to your prompt response.


Very truly yours,

*DELOITTE CONSULTING LLP*


By:   
Larry Danielson, Principal

Encl.

Accepted by: Sundstrom, Friedman &  
Fumero, LLP

By:   
Title: PARTNER  
Date: 3.28.12

Accepted by: Utilities, Inc. on behalf of  
itself and its subsidiaries

By:   
Title: CEO  
Date: 3/30/12

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Actual Hours	Total Actual of Charges by Firm	Estimated Remaining Hours	Total Estimated of Charges Remaining	Total Estimated And Actual Charges by Firm	Type of Service Rendered
1	Deloitte Consulting, LLP	Principal	684.00	21.0	14,364	56	38,304	52,668	Consultant/Expert Witness Fees
2	Deloitte Consulting, LLP	Manager	524.00	90.6	47,452	-	-	47,452	Consultant/Expert Witness Fees
3	Deloitte Consulting, LLP	Expenses	n/a	-	8	-	1,200	1,208	Various Expenses (travel, photocopies, phone calls) associated with Consultant/Expert Witness Fees
4	Friedman, Friedman & Long, P.A.	Partner	340.00	10.5	3,570	-	-	3,570	Legal Fees
5	Friedman, Friedman & Long, P.A.	Partner	350.00	26.2	9,170	75	26,250	35,420	Legal Fees
6	Friedman, Friedman & Long, P.A.	Expenses	n/a	-	693	0	1,640	2,333	Various Expenses (travel, photocopies, phone calls) associated with Legal Fees
7	Water Service Corp.	In-house Staff	n/a	96.5	4,603	120	5,724	10,326	Assist with data requests, pre-filed testimony, trial preparation, testimony and post-hearing brief
8	Water Service Corp.	In-house Staff	n/a	n/a	-	n/a	12,000	12,000	Travel, Hotel/Accommodation, Rental Care, Airfare
9								-	
10								-	
11					<u>\$ 79,860</u>			<u>\$ 164,978</u>	
12									
13									
14	[ ] PAA								
15	[ X ] Commission Hearing								
16								\$41,245	
17	Amortization Period 4 Years								
18	Explanation if different from Section 367.0816, Florida								
19									



Utilities, Inc.

**Docket No. 120161-WS    GENERIC PROJECT PHOENIX DOCKET**  
**Friedman, Friedman & Long, P.A. – Actual and Estimated Rate Case Expense**

Actual Billed and Unbilled: \$13,433.40 – attorneys’ fees and costs through January 31, 2014  
(Invoices and Reports Attached)

Estimated:

<u>Hours</u>	<u>Description</u>
10.0 hrs	Respond to OPC discovery and objections and Motions related thereto;
6.0 hrs	Preparation of Prefiled Rebuttal Testimony and Exhibits
10.0 hrs	Travel to Tallahassee and attend Pre-Hearing Conference
28.0 hrs	Travel to Tallahassee & Preparation and attend hearing
10.0 hrs	Research and Draft Post-Hearing Brief
1.0 hrs	Review Staff Recommendation and conference with Client
10.0 hrs	Attend Commission Conference on Final Action
75.0 hrs @ \$350/hr	\$26,250.00

\$ 1,500.00    Attend Commission Conferences, Prehearing & Final Hearing  
\$    50.00    Estimated photocopier costs  
\$    90.00    Estimated courier costs  
\$ 1,640.00    TOTAL Estimated Costs

**TOTAL ATTORNEYS’ FEES AND COSTS: \$ 41,323.40**



# INVOICE

Docket No. 120161-WS  
UI Accounting & Computer System  
Exhibit SW-2, Page 3 of 26

Deloitte Consulting LLP  
Taxpayer ID No. 061454513  
Billing Office:  
Parsippany  
100 Kimball Drive  
PARSIPPANY NJ 07054-0319

Date: September 27, 2012

Invoice Number: **8001747840**

Payment instructions:

**Please reference all 10 digits of the invoice number with your check or wire transfer. You may also include a copy of our invoice along with the payment.**

Billing Address:

Martin S. Friedman  
Sundstrom, Friedman & Fumero, LLP  
776 N. Sun Dr.  
Suite 4030  
LAKE MARY FL 32746

Electronic payment submission information:

Bank Name: CITIBANK  
ABA #: [REDACTED]  
Account Name: Deloitte Consulting LLP  
Account #: [REDACTED]

Check payment mailing address:  
Deloitte Consulting LLP  
PO Box 7247-6447  
PHILADELPHIA PA 19170-6447  
USA

Payment Terms: Per Contract or Upon Receipt

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Fees

For professional services rendered to-date for  
the Utilities Witness Inc. Expert Witness Engagement \$ 61,816.00

Expenses

\$ 8.00

**Amount Due**

**\$ 61,824.00**

**All amounts represent USD**

May include fees and expenses from affiliated and related entities.

Utilities Inc. Litigation Support - Deloitte Services Breakdown					
Period	Date	Hours Charged			Services Provided
		Larry Danielson	Jeff LaBelle	Sury Bhattacharya	
Week 1	14-May-12	1	1	-	Information Gathering & Research
	15-May-12	1	2	-	Information Gathering & Research
	16-May-12	1	1	-	Information Gathering & Research
	17-May-12	1		8	Information Gathering & Research
	18-May-12	3		8	Information Gathering & Research
Week 2	21-May-12	2		8	Analysis
	22-May-12	1		8	Analysis
	23-May-12	1		8	Documentation Development
	24-May-12	1		8	Documentation Development
	25-May-12	1		8	Documentation Development
Week 3	28-May-12			-	-
	29-May-12			8	Documentation Development
	30-May-12			8	Documentation Review & Update
	31-May-12	1		8	Documentation Review & Update
	1-Jun-12			8	Documentation Review & Update
<b>Total</b>		<b>14</b>	<b>4</b>	<b>88</b>	

Utilities, Inc.

**Docket No. 120161-WS    GENERIC PROJECT PHOENIX DOCKET**  
**Friedman, Friedman & Long, P.A. – Actual and Estimated Rate Case Expense**

Actual Billed and Unbilled: \$13,433.40 – attorneys' fees and costs through January 31, 2014  
(Invoices and Reports Attached)

Estimated:

<u>Hours</u>	<u>Description</u>
10.0 hrs	Respond to OPC discovery and objections and Motions related thereto;
6.0 hrs	Preparation of Prefiled Rebuttal Testimony and Exhibits
10.0 hrs	Travel to Tallahassee and attend Pre-Hearing Conference
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10.0 hrs	Research and Draft Post-Hearing Brief
1.0 hrs	Review Staff Recommendation and conference with Client
10.0 hrs	Attend Commission Conference on Final Action
75.0 hrs @ \$350/hr	\$26,250.00

\$ 1,500.00    Attend Commission Conferences, Prehearing & Final Hearing  
\$    50.00    Estimated photocopier costs  
\$    90.00    Estimated courier costs  
\$ 1,640.00    TOTAL Estimated Costs

**TOTAL ATTORNEYS' FEES AND COSTS: \$ 41,323.40**

LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**  
2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

JUNE 15, 2012  
INVOICE # 47729  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

5/22/12 MSF	RESEARCH AND DRAFT MOTION TO ESTABLISH GENERIC DOCKET; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MR. BHATTACHARYA, MR. DANIELSON AND MR. LUBERTOZZI REGARDING DELOITTE PRE-FILED TESTIMONY; LETTER TO ALL WITH BACKGROUND;	2.70	918.00
5/23/12 MSF	FINALIZE AND FILE PETITION TO ESTABLISH GENERIC DOCKET	.40	136.00
	TOTAL HOURS	3.10	

PROFESSIONAL FEES \$ 1,054.00

MARTIN S FRIEDMAN 3.10 1,054.00

FEDERAL EXPRESS 37.16  
PHOTOCOPIES 22.25

TOTAL COSTS ADVANCED \$ 59.41

TOTAL STATEMENT -----  
\$ 1,113.41  
=====

LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**

2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

JULY 11, 2012  
INVOICE # 47964  
FILE # 30057-00209  
PAGE 1

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

6/05/12 MSF	TELEPHONE CONFERENCE WITH MR. BHATTACHARYA. WHO TELEPHONED REGARDING PRE-FILED TESTIMONY	.50	170.00
6/06/12 MSF	REVIEW AND COMMENT UPON PROPOSED TESTIMONY FOR MR. DANIELSON	.40	136.00
6/07/12 MSF	REVIEW MR. DANIELSON'S PRE-FILED TESTIMONY AND PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH MR. DANIELSON AND OTHERS REGARDING SAME; TELEPHONE CONFERENCE WITH MR. LUBERTOZZI AND MR. BARENBROOK REGARDING POTENTIAL TESTIMONY	1.60	544.00
6/11/12 MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEY SAYLER WHO TELEPHONED; REVIEW MOTION TO ENLARGE ISSUES AND LETTER TO CLIENT CONCERNING SAME	.50	170.00

TOTAL HOURS 3.00

PROFESSIONAL FEES \$ 1,020.00

MARTIN S FRIEDMAN 3.00 1,020.00

TOTAL COSTS ADVANCED \$ .00

TOTAL STATEMENT \$ 1,020.00  
=====

LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**  
2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

AUGUST 10, 2012  
INVOICE # 48204  
FILE # 30057-00209  
PAGE 1

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

7/03/12 MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEY SAYLOR WHO TELEPHONED; CORRESPONDENCE WITH COMPANY; REVIEW ISSUES LIST FROM PSC STAFF; PARTICIPATE IN CONFERENCE CALL WITH PSC STAFF, OPC, AND COMPANY; FOLLOW-UP TELEPHONE CONFERENCE WITH MS. AQUILINO WHO TELEPHONED	1.10	374.00
7/07/12 MSF	REVIEW AND COMMENT TO MR. BHATTACHARYA ON MR. DANIELSON'S PRE-FILED DIRECT TESTIMONY	.30	102.00
7/31/12 MSF	TELEPHONE CONFERENCE WITH MS. VANDIVER FROM OPC WHO TELEPHONED; REVIEW OPC LIST OF QUESTIONS AND FORWARD TO MS. AQUILINO AND OTHERS; DRAFT LETTER REGARDING MR. DANIELSON'S PRE-FILED TESTIMONY	.80	272.00
	TOTAL HOURS	2.20	
	PROFESSIONAL FEES		\$ 748.00

MARTIN S FRIEDMAN 2.20 748.00

TOTAL COSTS ADVANCED \$ .00

TOTAL STATEMENT \$ 748.00

LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**  
2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

OCTOBER 10, 2012  
INVOICE # 48622  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

9/20/12 MSF TELEPHONE CONFERENCE WITH MR. FLETCHER; LETTER TO .20 68.00  
CLIENT

TOTAL HOURS .20

PROFESSIONAL FEES \$ 68.00

MARTIN S FRIEDMAN .20 68.00

TOTAL COSTS ADVANCED \$ .00

TOTAL STATEMENT -----  
\$ 68.00  
=====



LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**  
2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

NOVEMBER 8, 2012  
INVOICE # 48854  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

10/15/12 MSF	RESEARCH AND DRAFT JOINT MOTION FOR ABEYANCE OF DOCKET AND LETTER TO OPC ATTORNEY SAYLER CONCERNING SAME	.80	272.00
10/17/12 MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEYS AND STAFF WHO TELEPHONED; REVISED JOINT MOTION AND LETTER TO ATTORNEY	.50	170.00
	TOTAL HOURS	1.30	

PROFESSIONAL FEES \$ 442.00

MARTIN S FRIEDMAN 1.30 442.00

PHOTOCOPIES 5.25

TOTAL COSTS ADVANCED \$ 5.25

TOTAL STATEMENT -----  
\$ 447.25  
=====

LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**

2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

DECEMBER 12, 2012  
INVOICE # 49060  
FILE # 30057-00209  
PAGE 1

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

11/06/12 MSF	REVIEW PSC ORDER APPROVING EXTENSION OF INFORMAL INVESTIGATORY PERIOD AND LETTER TO CLIENT CONCERNING SAME	.20	68.00
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TOTAL HOURS		.20	
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PROFESSIONAL FEES		\$ 68.00	
-------------------	--	----------	--

MARTIN S FRIEDMAN		.20	68.00
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PHOTOCOPIES		.75	
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TOTAL COSTS ADVANCED		\$ .75	
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TOTAL STATEMENT		----- \$ 68.75 =====	
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LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**

2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

JANUARY 10, 2013  
INVOICE # 49266  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

12/20/12 MSF	REVIEW AND COMMENT UPON RESPONSES TO OPC QUESTIONS; FOLLOW-UP CORRESPONDENCE WITH MS. MARKWELL AND MS. AQUILINO	.50	170.00
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TOTAL HOURS		.50	
-------------	--	-----	--

PROFESSIONAL FEES		\$ 170.00	
-------------------	--	-----------	--

MARTIN S FRIEDMAN		.50	170.00
-------------------	--	-----	--------

TOTAL COSTS ADVANCED		\$ .00	
----------------------	--	--------	--

TOTAL STATEMENT		----- \$ 170.00 =====	
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LAW OFFICES  
**SUNDSTROM, FRIEDMAN & FUMERO, LLP**  
2548 BLAIRSTONE PINES DR  
TALLAHASSEE, FLORIDA 32301

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

MARCH 11, 2013  
INVOICE # 49722  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

2/05/13 MSF	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH STAFF COMPANY AND OPC	1.70	595.00
2/07/13 MSF	REVIEW OPC FOLLOW-UP QUESTIONS AND LETTER TO MS. MERCHANT AT OPC CONCERNING SAME	.30	105.00
2/17/13 MSF	REVIEW SECOND MOTION TO EXTEND DEADLINE AND LETTER TO OPC ATTORNEY SAYLER CONCERNING SAME	.20	70.00
	TOTAL HOURS	2.20	

PROFESSIONAL FEES \$ 770.00

MARTIN S FRIEDMAN 2.20 770.00

PHOTOCOPIES 1.75

TOTAL COSTS ADVANCED \$ 1.75

TOTAL STATEMENT -----  
\$ 771.75  
=====

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

APRIL 10, 2013  
INVOICE # 49934  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

3/04/13 MSF TELEPHONE CONFERENCE WITH MR. LUBERTOZZI WHO .60 210.00  
TELEPHONED; CORRESPONDENCE WITH MR. DANIELSON;  
CORRESPONDENCE MS. MARKWELL; LETTER TO OPC AND  
STAFF

TOTAL HOURS .60

PROFESSIONAL FEES \$ 210.00

MARTIN S FRIEDMAN .60 210.00

PHOTOCOPIES 1.25

TOTAL COSTS ADVANCED \$ 1.25

TOTAL STATEMENT -----  
\$ 211.25  
=====

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

MAY 9, 2013  
INVOICE # 50196  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

4/17/13 MSF CORRESPONDENCE WITH OPC ATTORNEY SAYLOR AND MS. MARKWELL REGARDING FOLLOW-UP QUESTIONS .20 70.00

TOTAL HOURS .20

PROFESSIONAL FEES \$ 70.00

MARTIN S FRIEDMAN .20 70.00

TOTAL COSTS ADVANCED \$ .00

TOTAL STATEMENT \$ 70.00  
=====

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WHEN REMITTING

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

JUNE 11, 2013  
INVOICE # 50410  
FILE # 30057-00209  
PAGE 1

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

5/10/13 MSF	REVIEW PROPOSED RESPONSES TO OPC FOLLOW-UP QUESTIONS NAND LETTER TO OPC	.30	105.00
5/17/13 MSF	REVIEW PSC ORDER EXTENDING INFORMAL INVESTIGATORY PERIOD AND LETTER T MS. MARKWELL AND OTHERS CONCERNING SAME	.10	35.00
5/21/13 MSF	REVIEW RESPONSES TO FOLLOW-UP QUESTIONS FROM OPC AND COMMENT TO MS. MARKWELL CONCERNING SAME	.40	140.00
5/24/13 MSF	TELEPHONE CONFERENCE WITH MS. MARKWELL; FINALIZE ADDITIONAL RESPONSES TO OPC FOLLOW-UP QUESTIONS	.30	105.00
	TOTAL HOURS	1.10	

PROFESSIONAL FEES \$ 385.00

MARTIN S FRIEDMAN 1.10 385.00

PHOTOCOPIES 1.00

TOTAL COSTS ADVANCED \$ 1.00

TOTAL STATEMENT -----  
\$ 386.00  
-----

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

JULY 10, 2013  
INVOICE # 50648  
FILE # 30057-00209  
PAGE 1

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

6/24/13 MSF	REVIEW AND COMMENT UPON OPC'S SECOND SET OF FOLLOW-UP QUESTIONS	.20	70.00
6/26/13 MSF	CORRESPONDENCE WITH MS. MARKWELL, PSC AND OPC ATTORNEYS; REVIEW AND COMMENT UPON FOURTH AMENDMENT AND LETTER TO OPC ATTORNEY SAYLOR CONCERNING SAME;	.50	175.00
6/27/13 MSF	CORRESPONDENCE WITH OPC ATTORNEY; REVIEW AND COMMENT UPON ON REVISIONS TO FOURTH MOTION;	.30	105.00

TOTAL HOURS 1.00

PROFESSIONAL FEES \$ 350.00

MARTIN S FRIEDMAN 1.00 350.00

PHOTOCOPIES 1.00

TOTAL COSTS ADVANCED \$ 1.00

TOTAL STATEMENT -----  
\$ 351.00  
=====



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WHEN REMITTING

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

AUGUST 13, 2013  
INVOICE # 50877  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

7/10/13 MSF	REVIEW NOTICE OF HEARING AND CORRESPONDENCE WITH MR. FLYNN; RESEARCH AND DRAFT MOTION FOR CONTINUANCE AND LETTER TO OPC AND STAFF ATTORNEYS CONCERNING SAME; SEVERAL TELEPHONE CONFERENCE WITH PSC ATTORNEY BARRERA WHO TELEPHONED; LETTER TO MS. MARKWELL;	.70	245.00
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TOTAL HOURS		.70	
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PROFESSIONAL FEES			\$ 245.00
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MARTIN S FRIEDMAN		.70	245.00
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PHOTOCOPIES			2.00
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TOTAL COSTS ADVANCED			\$ 2.00
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TOTAL STATEMENT			----- \$ 247.00 =====
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WHEN REMITTING

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

SEPTEMBER 11, 2013  
INVOICE # 51078  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

8/05/13 MSF	REVIEW AND REVISE THE LATEST RESPONSES TO OPC INFORMAL QUESTIONS; LETTER TO OPC ATTORNEY SAYLOR CONCERNING SAME;	.80	280.00
8/06/13 MSF	REVIEW AND FINALIZE REMAINING RESPONSES TO OPC INFORMAL QUESTIONS;	.30	105.00
8/12/13 MSF	TRAVEL TO TALLAHASSEE FOR PSC HEARING; FINAL PREPARATION AND ATTEND HEARING; RETURN TO LAKE MARY OFFICE;	9.30	3,255.00
8/13/13 MSF	RESEARCH AND DRAFT LETTER TO MS. MARKWELL	.20	70.00
	TOTAL HOURS	10.60	

PROFESSIONAL FEES \$ 3,710.00

MARTIN S FRIEDMAN 10.60 3,710.00

TRAVEL EXPENSE 344.55  
PHOTOCOPIES 5.25

TOTAL COSTS ADVANCED \$ 349.80

TOTAL STATEMENT \$ 4,059.80  
=====

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TALLAHASSEE, FLORIDA 32301

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PLEASE REFER TO INVOICE NUMBER  
WHEN REMITTING

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

OCTOBER 9, 2013  
INVOICE # 51250  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

9/02/13 MSF REVIEW PSC ORDER GRANTING FOURTH EXTENSION AND .20 70.00  
LETTER TO MS. MARKWELL AND OTHERS CONCERNING  
SAME;

TOTAL HOURS .20

PROFESSIONAL FEES \$ 70.00

MARTIN S FRIEDMAN .20 70.00

TOTAL COSTS ADVANCED \$ .00

TOTAL STATEMENT -----  
\$ 70.00  
=====

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UTILITIES, INC  
ATTN: JOHN STOVER  
2335 SANDERS RD  
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NOVEMBER 12, 2013  
INVOICE # 51542  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

10/08/13 MSF	REVIEW FILE AND DRAFT ISSUES; LETTER TO MR. LUBERTOZZI CONCERNING SAME;	.30	105.00
10/14/13 MSF	RESEARCH AND DRAFT NOTICE OF ISSUES	.40	140.00
10/15/13 MSF	SEVERAL TELEPHONE CONFERENCES WITH OPC ATTORNEY SAYLER WHO TELEPHONED; REVIEW OPC MOTION TO ALLOW LATE FILED LIST OF ISSUES AND LETTER TO CLIENT CONCERNING SAME;	.50	175.00
10/20/13 MSF	REVIEW AND COMMENT UPON OPC PROPOSED STIPULATIONS	.20	70.00
10/25/13 MSF	REVIEW AND REVISE PROPOSED STIPULATION AND LETTER TO MS. MARKWELL CONCERNING SAME;	.30	105.00
10/30/13 MSF	FINALIZE COMMENTS TO OPC'S PROPOSED STIPULATIONS AND LETTER TO OPC ATTORNEY SAYLER CONCERNING SAME; TELEPHONE CONFERENCE WITH OPC ATTORNEY SAYLER, MS. MERCHANT AND MS. VANDIVER WHO TELEPHONED;	.70	245.00

TOTAL HOURS 2.40

PROFESSIONAL FEES \$ 840.00

MARTIN S FRIEDMAN 2.40 840.00

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WHEN REMITTING

UTILITIES, INC

Invoice #: 51542

PAGE 2

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PHOTOCOPIES .50

TOTAL COSTS ADVANCED \$ .50

TOTAL STATEMENT -----  
\$ 840.50  
=====

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WHEN REMITTING

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

DECEMBER 11, 2013  
INVOICE # 51655  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

11/01/13 MSF	REVIEW "FINAL" SETTLEMENT AND LETTER TO MS. MARKWELL AND OTHERS CONCERNING SAME;	.30	105.00
11/06/13 MSF	REVIEW PROPOSED STIPULATION FROM OPC AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME;	.30	105.00
11/07/13 MSF	REVIEW AND REVISE JOINT MOTION TO APPROVE SETTLEMENT AGREEMENT AND LETTER TO ATTORNEY SAYLER AT OPC CONCERNING SAME;	.40	140.00

TOTAL HOURS 1.00

PROFESSIONAL FEES \$ 350.00

MARTIN S FRIEDMAN 1.00 350.00

TOTAL COSTS ADVANCED \$ .00

TOTAL STATEMENT \$ 350.00  
-----  
=====

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TALLAHASSEE, FLORIDA 32301

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WHEN REMITTING

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

JANUARY 10, 2014  
INVOICE # 51893  
FILE # 30057-00209  
PAGE 1

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MATTER: GENERIC DOCKET ON PROJECT PHOENIX

12/06/13 MSF	REVIEW STAFF RECOMMENDATION ON SETTLEMENT STIPULATION WITH OPC AND LETTER TO CLIENT CONCERNING SAME	.30	105.00
12/10/13 MSF	REVIEW AND RESPOND TO CORRESPONDENCE FROM MR. DURHAM;	.10	35.00
	TOTAL HOURS	.40	

PROFESSIONAL FEES \$ 140.00

MARTIN S FRIEDMAN .40 140.00

PHOTOCOPIES 11.50

TOTAL COSTS ADVANCED \$ 11.50

TOTAL STATEMENT -----  
\$ 151.50  
=====



# WebTime Query Report

0003 - MARTIN S FRIEDMAN

02/08/2014

Date	Client	Client Name	Matter	Matter Description	SM/Task	Service	Hours	Rate
01/06/2014	30057	UTILITIES, INC	209	GENERIC DOCKET ON PROJECT PHOENIX TRAVEL TO TALLAHASSEE FOR PSC AGENDA (TIME AND TRAVEL SPLIT WITH UIF RATE CASE DOCKET)		10000	2.00	A
<b>Date Total (01/06/2014):</b>							<b>2.00</b>	
01/07/2014	30057	UTILITIES, INC	209	GENERIC DOCKET ON PROJECT PHOENIX PREPARE FOR AND ATTEND PUBLIC SERVICE COMMISSION AGENDA AND REPORT OUTCOME TO CLIENT AND RETURN TO CENTRAL FLORIDA (TIME AND TRAVEL SPLIT WITH UIF RATE CASE DOCKET)		10000	2.70	A
<b>Date Total (01/07/2014):</b>							<b>2.70</b>	
01/16/2014	30057	UTILITIES, INC	209	GENERIC DOCKET ON PROJECT PHOENIX REVIEW PSC ORDER ESTABLISHING PROCEDURE AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME;		10000	0.30	A
<b>Date Total (01/16/2014):</b>							<b>0.30</b>	
01/22/2014	30057	UTILITIES, INC	209	GENERIC DOCKET ON PROJECT PHOENIX REVIEW PSC ORDER APPROVING STIPULATION AND LETTER TO MR. LUBERTOZZI AND OTHERS CONCERNING SAME		10000	0.20	A
<b>Date Total (01/22/2014):</b>							<b>0.20</b>	
01/30/2014	30057	UTILITIES, INC	209	GENERIC DOCKET ON PROJECT PHOENIX REVIEW OPC DISCOVERY AND RESEARCH CONCERNING SAME; LETTER TO MR. DANIELSON; LETTER TO MR. LUBERTOZZI AND OTHERS;		10000	0.60	A
<b>Date Total (01/30/2014):</b>							<b>0.60</b>	
<b>Report Totals:</b>							<b>5.80</b>	<b>x 5250</b>

2,038



# Cost Report

Unbilled

UTILITIES, INC / GENERIC DOCKET ON PROJECT PHOENIX (30057-209)

02/08/2014

Date	SM/Task	Service Code	Description	Attorney	Orig Qty	Orig Amt	Rev Qty	Rev Amt	Vendor	Voucher Status
01/14/2014		00003	TRAVEL EXPENSE	COST	0.00	252.69	0.00	252.69	Martin S. Friedman	12059 Unbilled
			TRAVEL EXPENSE - MSF 1/6-7/14							
01/27/2014		00020	PHOTOCOPIES	COST	26.00	6.50	26.00	6.50		0 Unbilled
			PHOTOCOPIES							
<b>Report Totals:</b>					<b>26.00</b>	<b>259.19</b>	<b>26.00</b>	<b>259.19</b>		