

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No.: 120161-WS

NOTICE OF RE-FILING

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

CERTIFICATE OF SERVICE

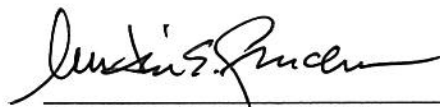
I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via e-mail this 18th day of February, 2014, to:

Erik Sayler, 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 18th 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
drudolf@friedmanfriedmanandlong.com
jhamel@friedmanfriedmanandlong.com



MARTIN S. FRIEDMAN
Florida Bar No.: 0199060
For the Firm

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No.: 120161-WS

DIRECT TESTIMONY

OF

Sharon Wiorek

on behalf of

Utilities, Inc.

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
Parcipany, 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.

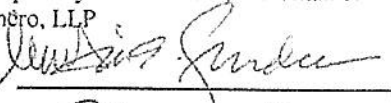
Very truly yours,

DELOITTE CONSULTING LLP

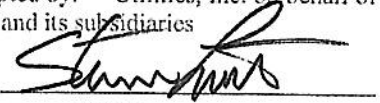
By: 
Larry Danielson, Principal

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: CRD
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.

| Line No. | (1) Firm or Vendor Name | (2) Counsel, Consultant or Witness | (3) Hourly Rate Per Person | (4) Actual Hours | (5) Total Actual of Charges by Firm | (6) Estimated Remaining Hours | (7) Total Estimated of Charges Remaining | (8) Total Estimated And Actual Charges by Firm | (9) 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 | | 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. | | n/a | n/a | - | n/a | 12,000 | 12,000 | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 9 | | | | | | | | - | |
| 10 | | | | | | | | | |
| 11 | | | | | <u>\$ 79,860</u> | | | <u>\$ 164,976</u> | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | [] PAA | | | | | | | | |
| 15 | [X] Commission Hearing | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | Amortization Period 4 Years | | | | | | | | \$41,245 |
| 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



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

Billing Address:

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

INVOICE

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

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.



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

Payment Terms: Per Contract or Upon Receipt

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

| | | |
|----------|--|---------|
| Expenses | | |
| | | \$ 8.00 |

| | |
|--|--------------|
| | \$ 61,824.00 |
| | \$ 61,824.00 |

All amounts represent USD

| 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 |
| Total | | 14 | 4 | 88 | |

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

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP

2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI# 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

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

FEI# 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) 877-6555

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

FEI # 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

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

FEI# 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

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

FEI# 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 .20 68.00
INVESTIGATORY PERIOD AND LETTER TO CLIENT
CONCERNING SAME

TOTAL HOURS .20

PROFESSIONAL FEES \$ 68.00

MARTIN S FRIEDMAN .20 68.00

PHOTOCOPIES .75

TOTAL COSTS ADVANCED \$.75

TOTAL STATEMENT -----
\$ 68.75
=====

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

FEI# 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

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 |
|--------------|---|-----|--------|

| | | | |
|-------------|--|-----|--|
| TOTAL HOURS | | .50 | |
|-------------|--|-----|--|

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

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

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

| | | | |
|-----------------|--|-----------|--|
| TOTAL STATEMENT | | \$ 170.00 | |
|-----------------|--|-----------|--|

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

FEI# 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

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

=====

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

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

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
=====

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP

2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

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

TOTAL HOURS .20

PROFESSIONAL FEES \$ 70.00

MARTIN S FRIEDMAN .20 70.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 70.00
=====

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP

2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
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 NAD 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
=====

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

FEI# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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
=====

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

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

7/10/13 MSF REVIEW NOTICE OF HEARING AND CORRESPONDENCE WITH .70 245.00
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;

TOTAL HOURS .70

PROFESSIONAL FEES \$ 245.00

MARTIN S FRIEDMAN .70 245.00

PHOTOCOPIES 2.00

TOTAL COSTS ADVANCED \$ 2.00

TOTAL STATEMENT -----
\$ 247.00
=====

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP

2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

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
=====

LAW OFFICES
SUNDSTROM, FRIEDMAN & FUMERO, LLP

2548 BLAIRSTONE PINES DR
TALLAHASSEE, FLORIDA 32301

FEI # 59-2783536

(850) 877-6555

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

MATTER: GENERIC DOCKET ON PROJECT PHOENIX

| | | | |
|-------------|---|-----|----------|
| 9/02/13 MSF | REVIEW PSC ORDER GRANTING FOURTH EXTENSION AND LETTER TO MS. MARKWELL AND OTHERS CONCERNING SAME; | .20 | 70.00 |
| | TOTAL HOURS | .20 | |
| | PROFESSIONAL FEES | | \$ 70.00 |

| | | |
|-------------------|-----|-------|
| MARTIN S FRIEDMAN | .20 | 70.00 |
|-------------------|-----|-------|

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

| | |
|-----------------|----------------------------|
| TOTAL STATEMENT | ----- \$ 70.00 ----- |
|-----------------|----------------------------|

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

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

NOVEMBER 12, 2013
INVOICE # 51542
FILE # 30057-00209
PAGE 1

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

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

FEI # 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

UTILITIES, INC

Invoice #: 51542

PAGE 2

PHOTOCOPIES .50

TOTAL COSTS ADVANCED \$.50

TOTAL STATEMENT \$ 840.50
=====

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

FEI# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

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

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

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
=====

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

FEI # 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, 2014
INVOICE # 51893
FILE # 30057-00209
PAGE 1

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 |
| Date Total (01/06/2014): | | | | | | | 2.00 | |
| 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 |
| Date Total (01/07/2014): | | | | | | | 2.70 | |
| 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 |
| Date Total (01/16/2014): | | | | | | | 0.30 | |
| 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 |
| Date Total (01/22/2014): | | | | | | | 0.20 | |
| 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 |
| Date Total (01/30/2014): | | | | | | | 0.60 | |
| Report Totals: | | | | | | | 5.80 | |

Docket No. 120161-WS-
 PJ Accounting & Computer System
 Exhibit SW-2, Page 25 of 26

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 | | | | | | | | |
| Report Totals: | | | | | 26.00 | 259.19 | 26.00 | 259.19 | | | |