

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase  
in wastewater rates in Monroe  
County by K W Resort Utilities Corp.

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Docket No. 150071-SU

Exhibit DDS-3 to  
DIRECT TESTIMONY  
OF  
DEBORAH D. SWAIN  
on behalf of  
K W Resort Utilities Corp.

K W Resort Utilities Corp.  
Docket No. 150071-SU  
Friedman & Friedman, P.A.

- Actual Attorney Fees through May 31, 2016 (Invoices & WIP Ledger Attached): \$37,008.00 (**Includes** \$1,188.00 to correct deficiencies)
- Actual Costs through May 31, 2016 (Invoices & WIP Ledger Attached): \$3,190.27
- Filing Fee: \$4,500.00

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
25.0 hrs.	Assist in the preparation of, and responses to discovery from Staff, OPC and other Intervenors, depositions and miscellaneous correspondence and telephone conferences with client concerning same; Issues identification teleconference with parties;
15.0 hrs.	Consult with various consultants and client and assist in preparation of Prefiled Direct and Rebuttal testimony;
20.0 hrs.	Draft Prehearing statement; Travel to and from Tallahassee; Prepare for and attend prehearing conference, discuss with client.
47.0 hrs.	Travel to and from Key West for final hearing; preparation with witnesses and three days in final hearing and preparing for next day;
20.0 hrs.	Assist in research and draft of Statement of Issues and Positions;
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation;
15.0 hrs.	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client.
1.0 hrs.	Review Final Order; conference with client and consultants regarding Final Order.
3.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
148.5 hrs. \$360/hr.	@ <b>\$53,460.00 – TOTAL ESTIMATED ATTORNEYS FEES</b>

Estimate of costs to complete:

\$ 3,307.95 Attend Final Hearing & Prehearing and Agenda Conference: travel/meals/hotel

\$ 800.00 Estimated photocopier costs

\$ 4,107.95 **TOTAL ESTIMATED AND UNBILLED COSTS**

**TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$90,468.00**

**TOTAL ACTUAL AND ESTIMATED COSTS: \$7,298.22**

**TOTAL ACTUAL FILING FEE: \$4,500.00**

**Friedman & Friedman, P.A.**

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

F.E.I.: 46-4480334

February 3, 2015

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

Invoice No.: 1445  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$576.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
01/28/15	MSF	Review prior rate Order and preparation for and participation in rate case kickoff conference with client and consultants	0.90 \$324.00
01/29/15	MSF	Begin research and draft of Test Year Request letter; Letter to Mr. Smith and others concerning same;	0.70 \$252.00
		Total Fees	1.60 \$576.00
		<b>Total Fees &amp; Disbursements</b>	<b>\$576.00</b>

**Friedman & Friedman, P.A.**

766 North Sun Drive, Suite 4030  
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Phone: (407) 830-6331

F.E.I.: 46-4480334

March 3, 2015

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

Invoice No.: 1572  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$180.00**

**FEES**

			<u>Hours</u>	<u>Amount</u>
02/05/15	MSF	Research and draft letter to Mr. Johnson regarding additional engineering requirements	0.30	\$108.00
02/26/15	MSF	Finalize and file test year request	0.20	\$72.00
		Total Fees	0.50	\$180.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$180.00</b>

**Friedman & Friedman, P.A.**

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E.E.I.: 46-4480334

April 1, 2015

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

Invoice No.: 1694  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$72.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>	
03/16/15	MSF	Review test year approval letter from PSC Chairman and letter to Mr. Johnson and others concerning same;	0.20	\$72.00
	Total Fees	0.20	\$72.00	
	<b>Total Fees &amp; Disbursements</b>		<b>\$72.00</b>	

**Friedman & Friedman, P.A.**  
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F.F.I. 46-4480334

May 5, 2015

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

Invoice No.: 1789  
File No.: 34000.01

**Attention:** Christopher A. Johnson, President

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$360.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
04/09/15	MSF	1.00	\$360.00
	Prepare for and participate in conference call to discuss limited proceeding;		
	Total Fees	1.00	\$360.00
	<b>Total Fees &amp; Disbursements</b>		<b>\$360.00</b>

**Friedman & Friedman, P.A.**  
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Lake Mary, Florida 32746  
Phone: (407) 830-6331

FILE 46-4480334

June 8, 2015

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

Invoice No.: 1890  
File No.: 34000.01

**Attention:** Christopher A. Johnson, President

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$216.00**

**FEES**

			<u>Hours</u>	<u>Amount</u>
05/07/15	MSF	Review and comment upon Mr. Seidman's U&U analysis; Review Follow-up Correspondence;	0.20	\$72.00
05/19/15	MSF	Telephone Conference with attorney Smith who telephoned;	0.20	\$72.00
05/28/15	MSF	Telephone Conference with Bill Smith who telephoned; letter to Mr. Smith;	0.20	\$72.00
		Total Fees	0.60	\$216.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$216.00</b>

**Friedman & Friedman, P.A.**

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F.E.L. 46-4480334

July 6, 2015

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

Invoice No.: 1984  
File No.: 34000.01

**Attention:** Christopher A. Johnson, President

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2014 TY RATE CASE

**Balance Due Now**

**\$8,861.73**

**FEES**

			<u>Hours</u>	<u>Amount</u>
06/01/15	MSF	Review correspondence from Mr. Wright and maps; letter to Mr. Wright; Follow-up correspondence with Mr. Wright regarding WWTP improvements	0.40	\$144.00
06/15/15	MSF	Telephone Conference with Mr. Johnson who telephoned regarding various filing matters;	0.50	\$180.00
06/16/15	MSF	Correspondence with Bart Smith;	0.20	\$72.00
06/18/15	MSF	Review and comment upon applicable MFR schedules and correspondence with Bart Smith; Follow-up correspondence with Ms. Yapp and Ms. Swain;	0.40	\$144.00
06/23/15	MSF	Review correspondence and engineering schedules and other expense and comment upon same;	0.30	\$108.00
06/24/15	MSF	Prefiling conference call to wrap up last minute items	0.80	\$288.00

**INTERROGATORY 15**



06/25/15	MSF	Research and draft Revised Tariff Sheets; Letter to Ms. Swain; Review, research and respond to correspondence from Mr. Johnson regarding additional engineering documents; Review and comment upon draft MFR's	1.10	\$396.00
06/26/15	MSF	Review additional engineering documents and oversee compiling; Correspondence with Ms. Swain and Mr Seidman, and with Mr. Johnson;	0.50	\$180.00
06/29/15	MSF	Review documents related to pro forma project and telephone conference with Mr. Johnson and correspondence with Mr. Seidman concerning same; Correspondence with Mr. Johnson and Ms. Swain regarding miscellaneous service charges;	0.80	\$288.00
06/30/15	MSF	Final review of MFR's; Correspondence with Ms. Swain and Mr. Seidman regarding changes; Finalize Application and Revised Tariff Sheets; Letter to PSC Clerk; Letter to County Administrator; Letter to City Manager; Letter to Mr. Johnson; Telephone Conference with Mr. Johnson who telephoned and correspondence with Mr. Johnson regarding miscellaneous service charges and customer complaints; Review and respond to correspondence from attorney Smith;	3.60	\$1,296.00
		Total Fees	8.60	\$3,096.00

**DISBURSEMENTS**

		<u>Amount</u>
06/04/15	Binders	\$366.14
06/09/15	Binding Supplies	\$8.34
06/30/15	Filing Fee	\$4,500.00
	Photocopies	\$891.25
	Total Disbursements	<u>\$5,765.73</u>
	<b>Total Fees &amp; Disbursements</b>	<u><b>\$8,861.73</b></u>

**INTERROGATORY 15**

**Friedman & Friedman, P.A.**

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

F.E.I.: 46-4480334

August 4, 2015

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

Invoice No.: 2064  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$456.02**

**FEES**

		<u>Hours</u>	<u>Amount</u>
07/01/15	MSF Correspondence with Mr. Johnson regarding customer involvement; Correspondence with Mr. Johnson regarding miscellaneous service charges;	0.50	\$180.00
07/10/15	MSF Review OPC letter to Clerk and letter to Mr. Johnson concerning same; Review and respond to Letter from Ms. Merchant;	0.20	\$72.00
07/14/15	MSF Review audit requests; Correspondence with attorney Smith, Mr. Johnson and Ms. Swain regarding Auditor questions;	0.20	\$72.00
	Total Fees	0.90	\$324.00

**DISBURSEMENTS**

	<u>Amount</u>
Photocopies	\$0.75

**Friedman & Friedman, P.A.**

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

F.F.I. 46-4480334

September 1, 2015

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

Invoice No.: 2134  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now**

**\$1,274.64**

**FEES**

			<u>Hours</u>	<u>Amount</u>
08/01/15	MSF	Review deficiency letter and letter to Mr. Johnson and others concerning same;	0.10	\$36.00
08/12/15	MSF	Review staff's first Data Request and letter to Mr. Johnson and others concerning same;	0.20	\$72.00
08/13/15	MSF	Follow-up correspondence regarding Staff's data request; Review staff recommendation on suspending rates and letter to Mr. Johnson and Mr. Smith concerning same; Telephone Conference with Mr. Hill at PSC staff regarding maps; Telephone Conference with Mr. Johnson;	0.40	\$144.00
	MSF	Begin draft of deficiency response; Correspondence with Mr. Johnson	0.20	\$72.00
08/14/15	MSF	Review digital map and letter to Mr. Hill at PSC concerning same; conference call regarding staff's 1st data request	1.10	\$396.00

**INTERROGATORY 15**

08/28/15	MSF	Review proposed responses to deficiency letter and documents and prepare responses;	1.20	\$432.00
		Total Fees	3.20	\$1,152.00

**DISBURSEMENTS**

				<u>Amount</u>
08/25/15		FedEx		\$15.91
08/31/15		Reimburse Expenses-Color Copies		\$106.73
		Total Disbursements		\$122.64
		<b>Total Fees &amp; Disbursements</b>		<b>\$1,274.64</b>

**Friedman & Friedman, P.A.**

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

F.I.L. 46-4480334

October 6, 2015

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

Invoice No.: 2242  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now**

**\$3,804.75**

**FEES**

		<u>Hours</u>	<u>Amount</u>
09/02/15	MSF telephone conference with Ms. Thompson of PSC Staff who telephoned; Review response and follow-up telephone conference with Ms. Thompson; Telephone Conference with Ms. Swain and respond to Ms. Thompson	0.40	\$144.00
09/08/15	MSF Begin draft of 1st data request responses; Correspondence from PSC attorney Barrera and letter to Mr. Johnson and others; Review and revise proposed responses	1.60	\$576.00
09/10/15	MSF Correspondence with attorney Smith and Ms. Swains; Review and continue draft of responses to 1st Data Request; Review OPC letter to PSC and letter to Mr. Johnson and others concerning same;	0.90	\$324.00
09/11/15	MSF Continue review, research and draft of responses to 1st data request	0.90	\$324.00

**INTERROGATORY 15**

09/12/15	MSF	Continue review, and draft responses to Staff's 1st data request;	0.50	\$180.00
09/14/15	MSF	Finalize and file responses to Staff's 1st Data Request	1.20	\$432.00
09/16/15	MSF	Review correspondence from Ms. Swain and revised Schedules and letter to PSC Clerk concerning same; Review Second Deficiency Letter and letter to Mr. Johnson and others concerning same;	0.40	\$144.00
09/17/15	MSF	Correspondence with attorney Smith, Mr. Seidman and Ms. Swain; Conference call with staff; telephone conference with attorney Smith who telephoned;	1.00	\$360.00
09/18/15	MSF	Correspondence with Mr. Seidman and attorney Smith regarding responses to OPC questions; follow-up correspondence with Mr. Swain and Mr. Seidman	0.30	\$108.00
	MSF	Correspondence with Ms. Swain and review documents in response to second deficiency letter; Correspondence with PSC attorney Barerra; Telephone Conference with attorney Smith who telephoned;	0.40	\$144.00
09/19/15	MSF	Review and comment upon proposed deficiency responses;	0.10	\$36.00
	MSF	Correspondence with Mr. Seidman and Ms. Swain;	0.10	\$36.00
09/21/15	MSF	Review and comment upon responses to Second Deficiencies and correspondence with attorney Smith and Ms. Swain concerning same;	0.20	\$72.00
09/22/15	MSF	Finalize and file responses to Second Deficiencies	0.30	\$108.00
09/25/15	MSF	Review letter from PSC acknowledging Official Filing Date and letter to Mr. Johnson and others concerning same; Follow-up correspondence with attorney Smith	0.20	\$72.00
09/26/15	MSF	Review proposed responses to OPC's "concerns" and	0.20	\$72.00

**INTERROGATORY 15**

begin draft of response; Letter to all concerning same;

09/28/15	MSF	Review and incorporate Mr. Seidman's and Ms. Swain's comments to OPC response; Begin draft of Synopsis; Letter to PSC Staff with Synopsis; Review, finalize and file responses to OPC questions.	1.80	\$648.00
		Total Fees	10.50	\$3,780.00

**DISBURSEMENTS**

	<u>Amount</u>
Photocopies	\$24.75
Total Disbursements	\$24.75
<b>Total Fees &amp; Disbursements</b>	<b>\$3,804.75</b>

**Friedman & Friedman, P.A.**

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

F.F.I.: 46-4480334

November 4, 2015

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

Invoice No.: 2351  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$1,672.44**

**FEES**

			<u>Hours</u>	<u>Amount</u>
10/02/15	MSF	Correspondence with PSC attorney Barrera; Draft letter to PSC clerk waiving statutory deadline;	0.20	\$72.00
10/07/15	MSF	Review PSC Docket and letter to Ms. Norris at PSC regarding customer meeting; Telephone Conference with Ms. Norris who telephoned; letter to Mr. Johnson;	0.30	\$108.00
10/15/15	MSF	Review comments from Staff on the Synopsis and revise accordingly; Draft letters to City Manager and County Administrator with Synopsis; Letters to Librarian and Mr. Johnson pursuant to PSC Noticing Rules; Research and draft Customer Meeting Notice; Research and draft Affidavits of Mailing initial Customer Notice and Customer Meeting Notice;	2.30	\$828.00
10/19/15	MSF	Review staff Audit and correspondence concerning same;	0.40	\$144.00

**INTERROGATORY 15**



10/20/15	MSF	Review staff revisions to initial customer notice, draft affidavit of mailing and letter to Mr. Johnson concerning same;	0.40	\$144.00
10/28/15	MSF	Telephone Conference with Mr. Maurey who telephoned; Letter to Mr. Johnson; Follow-up correspondence with attorney Smith and Mr. Johnson; Review and comment upon Ms. Swain's proposed audit response	0.40	\$144.00
10/29/15	MSF	Call with attorney Smith and Mr. Johnson; Telephone Conference with Mr. Maurey; Correspondence with Mr. Johnson and Ms. Swain;	0.60	\$216.00
		Total Fees	4.60	\$1,656.00

**DISBURSEMENTS**

		<u>Amount</u>
10/19/15	UPS-Shipping	\$16.44
	Total Disbursements	\$16.44
	<b>Total Fees &amp; Disbursements</b>	<b>\$1,672.44</b>

**Friedman & Friedman, P.A.**

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

F.E.I., 46-4480334

December 2, 2015

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

Invoice No.: 2426  
File No.: 34000.01

**Attention:** Christopher A. Johnson, President

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$972.00**

**FEES**

			<u>Hours</u>	<u>Amount</u>
11/02/15	MSF	Research, draft and file Notice of Filing Affidavit of Mailing Initial Customer Notice	0.20	\$72.00
11/05/15	MSF	Review and comment upon proposed audit responses and comments from others;	0.30	\$108.00
11/06/15	MSF	Letter to Mr. Maurey at PSC regarding customer meeting; Telephone Conference with Ms. Norris who telephoned; Revise Customer Notice and Draft Affidavit of Mailing and letter to Mr. Johnson concerning same;	0.30	\$108.00
11/09/15	MSF	Review Audit responses and letter to PSC Clerk concerning same; Correspondence with Ms. Swain regarding other Audit Findings	0.30	\$108.00
11/16/15	MSF	Review Affidavit of Mailing and Draft and File Notice of Filing same;	0.20	\$72.00

**INTERROGATORY 15**

11/17/15	MSF	Telephone Conference with Ms. Norris of PSC Staff who telephoned and draft responses to Audit Findings 2-17 and letter to Mr. Johnson and others concerning same::	0.40	\$144.00
11/23/15	MSF	Telephone Conference with Mr. Johnson regarding upcoming customer meeting:	0.40	\$144.00
11/27/15	MSF	Review Staff's second data request and letter to Mr. Johnson and others concerning same; Follow-up correspondence with attorney Smith:	0.30	\$108.00
11/30/15	MSF	Review BOCC agenda items and emails and telephone Conference with attorney Smith who telephoned:	0.30	\$108.00
		Total Fees	2.70	\$972.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$972.00</b>

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

F.E.I.: 46-4480334

January 5, 2016

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

Invoice No.: 2515  
File No.: 34000.01

**Attention:** Christopher A. Johnson, President

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$7,165.37**

**FEES**

			<u>Hours</u>	<u>Amount</u>
12/02/15	MSF	Telephone Conference with attorney Smith who telephoned; Correspondence to attorney Smith; Conference call with Monroe County personal;	1.60	\$576.00
12/09/15	MSF	Begin draft of second data request responses and letter to Mr. Johnson concerning same; telephone conference with attorney Smith who telephoned; Telephone Conference with Mr. Johnson who telephoned;	0.80	\$288.00
12/10/15	MSF	Travel to Key West; Pre-meeting Conference with Mr. Johnson and attorney Smith; Attend customer meeting; post meeting conference with Mr. Johnson and attorney Smith;	7.60	\$2,736.00
12/11/15	MSF	Telephone Conference with attorneys Smith who telephoned; Letter to OPC attorney	0.20	\$72.00
12/12/15	MSF	Return to Lake Mary office	3.60	\$1,296.00

**INTERROGATORY 15**

12/14/15	MSF	Begin research and draft of second data request responses;	0.40	\$144.00
12/15/15	MSF	Finalize and file responses to second data request;	2.10	\$756.00
12/18/15	MSF	Telephone Conference with Ms. Norris from PSC Staff who telephoned; Letter to Mr. Johnson concerning same;	0.30	\$108.00
12/21/15	MSF	Review correspondence and documents responsive to staff's informal request and letter to Ms. Norris at PSC concerning same;	0.20	\$72.00
12/27/15	MSF	Review Staff's Third Data Request and letter to Mr. Johnson and others concerning same;	0.20	\$72.00
12/29/15	MSF	Telephone Conference with attorney Smith who telephoned; Letter to Ms. Norris at PSC regarding 3rd Data Request Responses;	0.20	\$72.00
12/30/15	MSF	Correspondence regarding conference with staff and telephone conference with Ms. Norris concerning same;	0.10	\$36.00
		Total Fees	17.30	\$6,228.00

**DISBURSEMENTS**

		<u>Amount</u>
12/15/15	Travel	\$937.37
	Total Disbursements	\$937.37
	<b>Total Fees &amp; Disbursements</b>	<b>\$7,165.37</b>

**Friedman & Friedman, P.A.**

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

F.E.L. 46-4480334

February 5, 2016

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

Invoice No.: 2593  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$2,232.00**

**FEES**

			<u>Hours</u>	<u>Amount</u>
01/04/16	MSF	Correspondence with Mr. Johnson and Ms. Norris	0.10	\$36.00
01/08/16	MSF	Telephone Conference with Mr. Johnson and Mr. Wright who telephoned to discuss upcoming PSC conference call; Conference with PSC Staff; Follow-up telephone conference with attorney Smith who telephoned;	0.90	\$324.00
01/11/16	MSF	Begin preparation of third data request responses;	1.00	\$360.00
01/12/16	MSF	Continue review of documents and draft of responses to staff's 3rd data request;	1.40	\$504.00
01/13/16	MSF	Telephone Conference with Mr. Johnson who telephoned; Review, revise, finalize and file response to staff's third data request;	0.80	\$288.00

01/15/16	MSF	Review Recommended Order and letter to PSC Staff concerning same;	0.40	\$144.00
01/18/16	MSF	Review responses and documents and revise, finalize and file final responses to staff's third data request;	0.80	\$288.00
01/19/16	MSF	Telephone Conference with Ms. Norris of PSC who telephoned; Letter to Mr. Johnson; Correspondence from Ms. Thompson and follow-up to Mr. Johnson, Follow-up correspondence with Mr. Johnson and PSC Staff	0.60	\$216.00
01/22/16	MSF	Correspondence with Ms. Thompson and Ms. Swain regarding MSCs	0.20	\$72.00
		Total Fees	6.20	\$2,232.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$2,232.00</b>

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

F.E.L. 46-4480334

March 3, 2016

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

Invoice No.: 2651  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$5,076.00**

**FEES**

			<u>Hours</u>	<u>Amount</u>
02/01/16	MSF	Conference call with company and consultants regarding last minute staff questions; Telephone Conference with Ms. Daniel from PSC who telephoned; Follow-up correspondence regarding rate structure and future connections; Follow-up conference call;	1.60	\$576.00
02/04/16	MSF	Telephone Conference with Ms. Daniel of PSC staff who telephoned; letter to attorney Smith;	0.10	\$36.00
02/08/16	MSF	Telephone Conference with Ms. Norris and Ms. Fletcher of PSC who telephoned; Telephone Conference with Mr. Johnson and attorney Smith and follow up telephone conference with Ms. Norris; draft proposed response to Staff and letter to attorney Smith;	0.50	\$180.00
02/09/16	MSF	Correspondence with attorney Smith; Several	0.60	\$216.00

**INTERROGATORY 15**



		telephone conference with Ms. Norris of PSC staff; follow-up correspondence to attorney Smith		
02/10/16	MSF	Review correspondence and consumption data from Ms. Swain and follow up responses; Draft and efile letter to PSC Clerk;	0.20	\$72.00
02/17/16	MSF	Telephone Conference with Ms. Norris of PSC Staff who telephoned; Review PSC filing; letter to Mr. Johnson and others concerning same; follow-up call from attorney Smith who telephoned; Follow-up correspondence;	0.40	\$144.00
02/18/16	MSF	Review staff recommendation and letter to client concerning same ; Follow-up correspondence;	0.40	\$144.00
02/19/16	MSF	Another review of Staff Recommendation; Review correspondence from consultants; Telephone Conference with Ms. Daniel at PSC; Letter to all; Telephone Conference with Bart Smith who telephoned; Follow-up correspondence with Mr. Johnson	1.10	\$396.00
02/22/16	MSF	Review revised billing analysis and draft and efile letter to PSC Clerk concerning same; Follow-up correspondence from and to Mr. Johnson and attorney Smith; Review correspondence from PSC Staff regarding alleged billing discrepancies and letter to Mr. Johnson concerning same; Telephone Conference with attorney Smith who telephoned; Review documents in response to staff's request and letter to staff concerning same;	1.60	\$576.00
02/24/16	MSF	Review outline of arguments from attorney Smith and telephone conference with attorney Smith who telephoned; Review Last Stand Final Order and letter to PSC Staff concerning same; Pull portions of RO related to capacity;	0.90	\$324.00
02/26/16	MSF	Telephone Conference with attorney Smith who telephoned regarding County comments; Miscellaneous correspondence with PSC staff and company on last minute issues;	0.60	\$216.00
02/28/16	MSF	Review comments from attorney Smith,	0.60	\$216.00

**INTERROGATORY 15**

Mr. Seidman and Ms. Swain and begin draft outline of agenda argument;

02/29/16	MSF	Complete review and outline of agenda argument; Miscellaneous correspondence; Telephone Conference with PSC Chairman's aid who telephoned; Telephone Conference with County's attorney; Travel to Tallahassee for PSC Agenda; Review OPC agenda arguments;	5.50	\$1,980.00
		Total Fees	14.10	\$5,076.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$5,076.00</b>

**Friedman & Friedman, P.A.**

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

F.E.I.: 46-4480334

April 6, 2016

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

Invoice No.: 2743  
File No.: 34000.01

**Attention:** Christopher A. Johnson, President

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2014 TY RATE CASE

**Balance Due Now** **\$4,735.32**

**FEES**

			<u>Hours</u>	<u>Amount</u>
03/01/16	MSF	Pre-Agenda conference with Mr. Johnson; Prepare for and attend Public Service Commission agenda and return to central Florida ;	8.00	\$2,880.00
03/03/16	MSF	Review, research and respond to correspondence from attorney Smith regarding implementation of PAA rates	0.10	\$36.00
03/08/16	MSF	Correspondence with Ms. Swain and attorney regarding rate structure issue	0.10	\$36.00
03/09/16	MSF	Correspondence with Ms. Swain and attorney Smith;	0.10	\$36.00
03/11/16	MSF	Telephone Conference with OPC attorney Sayler and letter to Mr. Johnson; follow-up correspondence with attorney Smith;	0.30	\$108.00
03/13/16	MSF	Review and revise initial responses to staff's billing	0.20	\$72.00

**INTERROGATORY 15**

inquiry.

03/16/16	MSF	Review Contract and draft and file letter to PSC concerning same;	0.20	\$72.00
03/17/16	MSF	Review and respond to correspondence from OPC attorney; Follow-up correspondence with attorney Smith and others; Review construction documents;	0.30	\$108.00
03/20/16	MSF	Review and comment upon proposed billing issues response; review, research and respond to correspondence from attorney Smith;	0.30	\$108.00
03/21/16	MSF	Telephone Conference with Mr. Johnson regarding responses to staff billing inquiries; Review additional responses and finalize and e-file responses with PSC;	0.90	\$324.00
03/23/16	MSF	Review Proposed Agency Action Order and letter to client and others concerning same	0.30	\$108.00
03/25/16	MSF	Review correspondence from Harbor Shores Condominium and follow-up correspondence with KWRU and draft response to PSC attorney Barrera	0.20	\$72.00
03/28/16	MSF	Telephone Conference with Patti Daniel, Jennifer Crawford and Kelly Thompson who telephoned regarding Harbor Shores billing; Letter to Mr. Johnson and others concerning same;	0.30	\$108.00
03/29/16	MSF	Telephone Conference with attorney Smith who telephoned; Letter to PSC staff	0.20	\$72.00
		Total Fees	11.50	\$4,140.00

**DISBURSEMENTS**

		<u>Amount</u>
03/02/16	Travel	\$595.32
	Total Disbursements	\$595.32

**Friedman & Friedman, P.A.**

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

FF 1: 46-4480334

May 3, 2016

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

Invoice No.: 2861  
File No.: 34000.01

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Christopher A. Johnson, President

**RE:** 2014 TY RATE CASE

**Balance Due Now**

**\$3,996.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
04/01/16	MSF Correspondence from Ms. Daniel at PSC and follow-up telephone call from her; correspondence with attorney Smith and review of documents; Follow-up correspondence with staff and company	0.50	\$180.00
04/04/16	MSF Review PAA Order and draft Customer Notice and Revised Tariff Sheets; Letter to PSC Staff concerning same; Telephone Conference with attorney Smith who telephoned;	1.20	\$432.00
04/05/16	MSF Correspondence with attorney Smith, Mr. Johnson and PSC Staff regarding new implementation date and revise documents accordingly;	0.50	\$180.00
04/11/16	MSF Telephone Conference with Ms. Daniel who telephoned regarding Harbor Shores billing; Letter to Mr. Johnson concerning same; Review revised customer notice, draft affidavit of mailing and letter to Mr. Johnson concerning same;	0.50	\$180.00

**INTERROGATORY 15**

04/14/16	MSF	Review OPC Protest and County Protest and letter to Mr. Johnson and others concerning same; Revise Customer Notice and letter to Ms. Hudson at PSC concerning same; Draft Escrow Agreement and letter to PSC attorney concerning same; Telephone conference with attorney Smith who telephoned; follow-up correspondence with Mr. Johnson and attorney Smith; Telephone Conference with Ms. Hudson at PSC;	1.20	\$432.00
04/16/16	MSF	Review Affidavit of Mailing and Draft and E-File Notice of Filing; review, research PSC Rules and Tariff, and respond to correspondence regarding Harbor Shores billing;	0.50	\$180.00
04/18/16	MSF	Research and draft Cross-Petition; letter to Mr. Johnson and others concerning same; Follow-up telephone conference with attorney Smith who telephoned and finalize cross-petition; Letter to Mr. Johnson concerning same;	1.30	\$468.00
04/19/16	MSF	Correspondence with PSC attorney Barrera who telephoned regarding escrow and letter to Mr. Johnson concerning same;	0.20	\$72.00
04/20/16	MSF	Review and respond to correspondence from Mr. Johnson regarding Escrow account	0.10	\$36.00
04/21/16	MSF	Review Harbor Shores protest and letter to Mr. Johnson and others concerning same; Correspondence with attorney Smith and finalize and file Cross-Petition; Correspondence and telephone conference with Mr. Johnson regarding Harbor Shores billing and further follow-up review and comments	0.90	\$324.00
04/22/16	MSF	Correspondence with Mr. Wright and others regarding billing issues; Telephone Conference with PSC attorney Barrera who telephoned; Telephone Conference with attorney Smith regarding same; Review and comment upon draft letter to Monroe County	0.80	\$288.00
04/25/16	MSF	Telephone Conference with Mr. Johnson and Mr. Wright regarding test year issue; Telephone Conference with attorney Smith, Mr. Johnson	0.70	\$252.00

**INTERROGATORY 15**

and Mr. Wright in preparation for upcoming call with PSC);

04/26/16	MSF	Telephone Conference with OPC and PSC Staff regarding procedure; Follow-up telephone conference with attorney Smith and Mr. Johnson; telephone conference with PSC attorney Barrera; Letter to attorney Smith and Mr. Johnson concerning same; Telephone Conference with OPC attorney Saylor who telephoned and letter to attorney Smith and Mr. Johnson concerning same; Telephone call from OPC attorney Saylor regarding customer notices;	1.60	\$576.00
04/27/16	MSF	Review correspondence from OPC attorney Saylor regarding customer notices and letter to Mr. Johnson concerning same; Follow-up correspondence with PSC staff and Mr. Johnson	0.30	\$108.00
04/28/16	MSF	Correspondence with Mr. Johnson and from Harbor Shores lady complaining as usual; Review, research and respond to correspondence from Mr. Johnson regarding Harbor Shores and customer deposits; Telephone Conference with PSC attorney Crawford and Patti Daniel who telephoned; letter to Mr. Johnson;	0.60	\$216.00
04/29/16	MSF	Review new Tariff and letter to Mr. Johnson concerning same;	0.20	\$72.00
		Total Fees	11.10	\$3,996.00
		<b>Total Fees &amp; Disbursements</b>		<b>\$3,996.00</b>

Date	Part To/Fee/Time	Explanation	Check/In	Retainer	Disbursement	Fee/Time	Current A/R Bal.	Current Trust Bal.
Entry#								
Client: 80		KW Resort Utilities Corp						0.00
Matter: 34000.01		2014 TY RATE CASE						0.00
May/ 2/2016	33826	Lawyer: MSF 0.80 Hrs X 360.00 Telephone Conference with Mr. Maurey of PSC Staff who telephoned and letter to Mr. Johnson and others concerning same; Correspondence with Mr. Johnson regarding Harbor Shores Billing; Telephone Conference with PSC attorney Crawford and Ms. Daniel regarding Harbor Shores and letter to Mr. Johnson concerning same; Telephone Conference with attorney Smith who telephoned and follow-up correspondence with Ms. Smith who telephoned and follow-up correspondence with PSC staff;				288.00		
May/ 3/2016	33496	Lawyer: MSF 0.20 Hrs X 360.00 Correspondence regarding Agreement and Lease Agreement and letter to Mr. Swain;				72.00		
May/ 4/2016	33972	Lawyer: MSF 0.60 Hrs X 360.00 Telephone Conference with Mr. Maurey of PSC staff who telephoned; letter to Mr. Johnson; Draft letter to Clerk waiving deadline; correspondence with Mr. Johnson; Correspondence with Ms. Swain;				216.00		
May/ 5/2016	34047	Lawyer: MSF 0.20 Hrs X 360.00 Brief review of discovery to OPC and Monroe County and file same;				72.00		
May/10/2016	34203	Lawyer: MSF 0.40 Hrs X 360.00 Telephone Conference with Mr. Johnson and Mr. Wright who telephoned regarding Billing matters;				144.00		
May/13/2016	34284	Lawyer: MSF 0.40 Hrs X 360.00 Correspondence from and to Mr. Johnson regarding Escrow Account and telephone conference with PSC Clerk's office concerning same; follow-up correspondence;				144.00		
May/16/2016	34304	Lawyer: MSF 0.20 Hrs X 360.00 Review OPC's First Discovery and correspondence from attorney Smith concerning same;				72.00		
May/17/2016	34308	Lawyer: MSF 0.20 Hrs X 360.00 Review MSF and calendar;				72.00		
May/18/2016	34312	Lawyer: MSF 1.30 Hrs X 360.00 Conference call to discuss OEP and OPC discovery response responsibilities;				468.00		
May/19/2016	34317	Lawyer: MSF 2.10 Hrs X 360.00 Begin research and draft of Prefiled Testimony; Research and draft Request for Official Recognition of Last Status Final Order;				756.00		
May/22/2016	34339	Lawyer: MSF 1.30 Hrs X 360.00 Continue research and draft of pre-filed testimony and letter to Mr. Johnson and others concerning same;				468.00		
May/23/2016	34357	Lawyer: MSF 0.20 Hrs X 360.00 Continue work on prefiled testimony;				72.00		
May/24/2016	34519	Lawyer: MSF 0.20 Hrs X 360.00 Correspondence with Mr. Seidman regarding prefiled testimony;				72.00		
May/25/2016	34530	Expense Recovery Photocopies	X0138			96.00		
May/26/2016	34683	Lawyer: MSF 0.10 Hrs X 360.00 Review and comment upon correspondence from Mr. Johnson				36.00		
Last Entry	May/26/2016	Unbilled Hours	Current	31-60 Days	61-90 Days	91-120 Days	>=121 Days	Total
Last Bill	May/ 4/2016	Hours	8.20	0.00	0.00	0.00	0.00	8.20
		+ Fees	2952.00	0.00	0.00	0.00	0.00	2952.00
		+ Disbs	96.00	0.00	0.00	0.00	0.00	96.00
		- Retainers	0.00	0.00	0.00	0.00	0.00	0.00
		Total:	3048.00	0.00	0.00	0.00	0.00	3048.00

\*\*\* Work In Progress - Summary by Working Lawyer: \*\*\*

MSF	Unbilled	Current	31-60 Days	61-90 Days	91-120 Days	>120 Days	Total	Percent
1	8.20	0.00	0.00	0.00	0.00	0.00	8.20	100.00
1	2952.00	0.00	0.00	0.00	0.00	0.00	2952.00	100.00
1	96.00	0.00	0.00	0.00	0.00	0.00	96.00	100.00
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	3048.00	0.00	0.00	0.00	0.00	0.00	3048.00	100.00

\*\*\* Work In Progress - Firm Summary \*\*\*

Unbilled	Current	31-60 Days	61-90 Days	91-120 Days	>120 Days	Total
8.20	0.00	0.00	0.00	0.00	0.00	8.20

**INTERROGATORY 15**



# Confirmation Page Silver Airways booking

Congratulations, your trip has been booked

Reservation Code  
PVSXSI

Trip from  
Orlando (MCO) to Key West (EYW)

Travel Dates  
Sat Nov 05 to Thu Nov 10

## Flights

Flight 3M 127 Orlando (MCO) > Key West (EYW)

Departing 05 Nov - 11:45  
AM Arriving 05 Nov - 01:10  
PM Duration 00hr 25min Class Economy  
Aircraft Saab SF340A/B \* Operated  
by

**Silver Airways**

Martin S Friedman  
SEAT 3A Standard Seat Frequent Flyer  
#  
**United - TL290314**  
BAGS  
x0(0included)

Flight 3M 76 Key West (EYW) > Orlando (MCO)

Departing 10 Nov - 12:57  
PM Arriving 10 Nov - 02:24  
PM Duration 01hr 27min Class Economy  
Aircraft Saab SF340A/B \* Operated  
by

**Silver Airways**

Martin S Friedman  
SEAT 3A Standard Seat Frequent Flyer  
#  
**United - TL290314**  
BAGS  
x0(0included)

## Payment

### Payment Summary

Type  
Credit Card

Flights

Total Paid \$ 582.19 MasterCard ending \*4143

Fare \$ 459.53 Taxes \$ 62.67

Extras \$ 59.99

**Total: \$ 582.19**

- Checked Bags
- Carry-on

1st Bag 2nd Bag

Checked Bags USD 30 USD 40

Weight and size limitations

1st Bag

- Up to 50 POUNDS, or 23 KILOGRAMS
- Up to 62 LINEAR INCHES, or 158 LINEAR CENTIMETERS, in overall dimensions (i.e., length + width + height)

2nd Bag

- Up to 50 POUNDS, or 23 KILOGRAMS
- Up to 62 LINEAR INCHES, or 158 LINEAR CENTIMETERS, in overall dimensions (i.e., length + width + height)

OPTIONAL TEXT HERE

Bag fees are subject to change. Please check bag fee information here

additional allowances and/or discounts may apply

**Martin S. Friedman**

---

**From:** Greg Wright <greg@kwru.com>  
**Sent:** Tuesday, May 10, 2016 9:10 AM  
**To:** Martin S. Friedman  
**Cc:** Chris Johnson  
**Subject:** FW: Your Reservation Confirmation

Marty,

Here are your reservations. I put the first nights deposit down and we have until 10 days prior to check-in for a full refund. We will pay in full closer to the dates and prior to you checking in. Any questions, let me know.

Greg

**From:** resinquiry@crm.data2gold.com [mailto:resinquiry@crm.data2gold.com] **On Behalf Of** The Marker Waterfront Resort  
**Sent:** Monday, May 09, 2016 4:58 PM  
**To:** greg@kwru.com  
**Subject:** Your Reservation Confirmation

[View in Browser](#)



Dear Marty Friedman,

We are delighted that you have chosen to stay at The Marker Resort, the newest waterfront hotel in the Key West Historic Seaport and Marina

**RESERVATION INFORMATION**

**Confirmation Number** 57278

Guest Name	Marty Friedman
Arrival Date	Saturday, November 5, 2016
Departure Date	Thursday, November 10, 2016
Room Type	The Marker Classic Balcony King
Nightly Rate	\$426.31 on November 5 \$271.15 from November 6 - November 7 \$305.15 on November 8 \$373.15 on November 9

The above rate(s) do not include taxes, \$33.75 per night resort fee, or additional applicable or requested charges. Advance Purchase, Last Minute Luxury, and other rates that require full payment as deposit are non-refundable. Please visit [Hotel Policies](#) for more information.

\$ 1,375.76

**CHECK FOR UPGRADE OPTIONS**

If you have any questions regarding your upcoming stay at The Marker Resort, please call us at 855-923-7413 or email us at [reservations@markerkeywest.com](mailto:reservations@markerkeywest.com)

Thank you again for choosing The Marker Resort in Key West, FL. We are looking forward to seeing you on "check-in day".



The Marker Waterfront Resort 200 William Street Key West, FL  
Ph: 855-923-7413 [www.themarkerkeywest.com](http://www.themarkerkeywest.com)



Hotel Internet Marketing by  
[Digital Alchemy](#)

K W Resort Utilities Corp.  
Docket No. 150071-SU  
Smith Oropeza Hawks, P.L.

- Actual Attorney Fees through June 15, 2015 (Invoices and Report Attached): \$52,137.75
- Actual Costs through June 15, 2015 (Invoices and Report Attached): \$722.06

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
100 hrs.	Assist in the preparation of, and responses to discovery from Staff, OPC and other Intervenors, depositions and miscellaneous correspondence and telephone conferences with client concerning same
2.0 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation.
102 hrs. @ \$350.00/hr. <sup>1</sup>	<b>\$35,700.00 – TOTAL ESTIMATED ATTORNEYS FEES</b>

**TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$87,837.75**  
**TOTAL ACTUAL AND ESTIMATED COSTS: \$722.76**

<sup>1</sup> Barton W. Smith, Esq., Ashley Sybesma, Esq. and Nick Batty, Esq. have each spent time assisting in preparing discovery requests and responding to discovery due to the voluminous nature of discovery in this matter. Their respective billing rates are \$400.00, \$350.00 per hour and \$275.00 per hour, respectively. A blended rate was derived to estimate total attorney's fees.

**INTERROGATORY 15**

# Smith | Oropeza, P. L.

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

# Invoice

Invoice #: 7571

Invoice Date: 1/16/2015

Due Date: Due on Receipt

**Bill To:**

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS5.5	1/8/2015	Conference call with D. Swain, C. Yapp and CJ	0.5	367.50	183.75
BWS5.5	1/9/2015	Telephone call with F. Siedman regarding used and useful calculations; Email F. Siedman regarding same; Telephone call with M. Friedman regarding rate case	0.7	367.50	257.25

**Total** \$441.00

**Payments/Credits** \$0.00

**Balance Due** \$441.00

# Smith | Oropeza, P. L.

# Invoice

138-142 Simonton Street  
Key West, FL 33040  
(305)296.7227 (305)296.8448  
Bart@SmithOropeza.com  
www.SmithOropeza.com

Invoice #: 7732  
Invoice Date: 2/16/2015  
Due Date: Due on Receipt

**Bill To:**  
KWRU - Rate Case  
Chris Johnson  
6630 Front Street  
Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	1/20/2015	Email from and to M. Friedman regarding rate case; Email CJ regarding Swain rate agreement	0.2	385.00	77.00
NB3	1/28/2015	Conference call re: rate case parameters and strategy; Brief research re: rate case v. PAA.	0.9	250.00	225.00
BWS6	1/28/2015	Conference call for rate case with M. Friedman, D. Swain, C. Yapp, F. Siedman, CJ and E. Castle	0.8	385.00	308.00

**Total** \$610.00

**Payments/Credits** \$0.00

<b>Balance Due</b>	<b>\$610.00</b>
--------------------	-----------------

# Smith | Oropeza, P. L.

# Invoice

138-142 Simonton Street  
Key West, FL 33040  
(305)296.7227 (305)296.8448  
Bart@SmithOropeza.com  
www.SmithOropeza.com

Invoice #: 7896  
Invoice Date: 3/16/2015  
Due Date: Due on Receipt

**Bill To:**  
KWRU - Rate Case  
Chris Johnson  
6630 Front Street  
Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	2/19/2015	Telephone call with J. Allen regarding ghost A/R; Telephone call with WS regarding same	0.4	385.00	154.00
BWS6	2/24/2015	Email M. Friedman regarding rate case request letter	0.1	385.00	38.50
BWS6	3/5/2015	Meet with J. Allen and C. Johnson regarding balance sheet for accounting as compared to rate case	0.7	385.00	269.50
BWS6	3/13/2015	Review balance sheet and identify discrepancies; Email D. Swain to obtain documents; Meet with JA to discuss same;	0.9	385.00	346.50
<b>Total</b>					<b>\$808.50</b>
<b>Payments/Credits</b>					<b>\$0.00</b>
<b>Balance Due</b>					<b>\$808.50</b>



# Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

# Invoice

Invoice #: 8078

Invoice Date: 4/16/2015

Due Date: Due on Receipt

**Bill To:**

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	3/16/2015	Meet with J. Allen regarding balance sheet	0.5	385.00	192.50
BWS6	3/17/2015	Telephone call with JA regarding status of balance sheet	0.1	385.00	38.50
BWS6	4/9/2015	Review criteria for limited rate proceeding	0.2	385.00	77.00
BWS6	4/9/2015	Conference call with M. Friedman, F. Siedman and D. Swain.	0.9	385.00	346.50
BWS6	4/13/2015	Review plans and requirements for minor conditional use	0.4	385.00	154.00
BWS6	4/15/2015	Email from and to D. Swain regarding meters	0.1	385.00	38.50

**Total** \$847.00

**Payments/Credits** \$0.00

**Balance Due** \$847.00

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

# Invoice

Invoice #: 8240

Invoice Date: 5/18/2015

Due Date: Due on Receipt

**Bill To:**

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	5/7/2015	Email from and to F. Seidman regarding used and useful	0.2	385.00	77.00
BWS6	5/8/2015	Emails from and to F. Seidman regarding used and useful	0.2	385.00	77.00
	5/4/2015	Global Crossing Conferencing's for conference call on 4/9/15		543.62	543.62

**Total** \$697.62

**Payments/Credits** \$0.00

**Balance Due** \$697.62

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

# Invoice

Invoice #: 8377

Invoice Date: 6/16/2015

Due Date: Due on Receipt

**Bill To:**

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	5/19/2015	Telephone call with F. Seidman regarding used and useful; Email C. Johnson regarding Capacity Agreements and flows; Email F. Seidman regarding same	1.1	385.00	423.50
BWS6	5/20/2015	Email from and to F. Seidman regarding used and useful	0.1	385.00	38.50

**Total** \$462.00

**Payments/Credits** \$0.00

**Balance Due** \$462.00

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 8448  
 Invoice Date: 7/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	6/16/2015	Emails with M. Friedman regarding expenditures for costs of appeal.	0.2	385.00	77.00
BWS6	6/16/2015	Email from and to M. Friedman regarding Last Stand expenditures.	0.1	385.00	38.50
BWS6	6/23/2015	Emails from and to F. Seidman and M. Friedman regarding permit appeal legal fees amortization and used and useful calculation.	0.4	385.00	154.00
BWS6	6/24/2015	Conference call to discuss Used and Usefull calculations and relation to current capacity.	0.8	385.00	308.00
BWS6	6/25/2015	Review MFRs; Email from and to D. Swain regarding same.	0.4	385.00	154.00
BWS6	6/29/2015	Conference call with D. Swain and CJ regarding remaining figures for MFRs; Emails from and to F. Seidman regarding same.	0.5	385.00	192.50
LR	7/14/2015	Review e-mail message from BWS; download DropBox documents and save to file re: Developers Agreements and Promissory Notes, etc.	1.3	120.00	156.00
BWS6	7/14/2015	Provide responses to rate case.	0.3	385.00	115.50
LR	7/17/2015	Meet with BWS re: Audit Responses; review e-mail message and save to file.	0.8	120.00	96.00

**Total** \$1,291.50

**Payments/Credits** \$0.00

**Balance Due** \$1,291.50

# Smith | Oropeza | Hawks, PL

# Invoice

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

Invoice #: 8694  
 Invoice Date: 8/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	7/20/2015	Review e-mail messages from BWS and save to file.	0.9	0.00	0.00
LR	7/21/2015	Review e-mail messages from BWS and save to file.	0.9	0.00	0.00
LR	7/23/2015	Review e-mail messages from BWS; meet with BWS re: same; save documents to file.	1.8	0.00	0.00
BWS6	7/24/2015	Emails from and to D. Swain regarding tax returns	0.1	385.00	38.50
Paralegal	7/24/2015	Review e-mail messages from BWS; save to file.	2.3	0.00	0.00
LR	7/27/2015	Review e-mail messages from BWS and save to file.	2.3	0.00	0.00
Paralegal	7/28/2015	Review e-mail messages from BWS; save to file	1.8	0.00	0.00
LR	7/29/2015	Review e-mail messages from BWS; save to file.	1.8	0.00	0.00
LR	7/30/2015	Review e-mail messages from BWS and save to file.	2.3	0.00	0.00
LR	7/31/2015	Review e-mail messages from BWS and save to file.	2.8	0.00	0.00
BWS6	8/3/2015	Conference call regarding rate case and remaining items	0.8	385.00	308.00
LR	8/3/2015	Review e-mail messages from BWS; download documents and save documents and e-mail messages to file.	2.3	0.00	0.00
LR	8/4/2015	Review e-mail messages from BWS; download documents and save documents and e-mail messages to file.	3.1	0.00	0.00
LR	8/5/2015	Review e-mail messages from BWS and save to file.	0.9	0.00	0.00
LR	8/7/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	3.5	0.00	0.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 8694  
 Invoice Date: 8/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	8/9/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	1.8	0.00	0.00
NB3	8/10/2015	Draft response to litigation inquiry; E-mail to TNG re: current billing; Multiple E-mails to BWS re: same and "charges" definition; e-mail to G. Wright.	4.3	250.00	1,075.00
BWS6	8/10/2015	Review response to LS litigation inquiry	0.2	385.00	77.00
LR	8/10/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	1.8	0.00	0.00
NB3	8/11/2015	E-mails to/from CJ; Review invoices; Draft summary of charges for request no. 27; Discuss same with BWS; Phone call and e-mails to CJ.	1.4	250.00	350.00
BWS6	8/11/2015	Revise response to inquiry 27	0.4	385.00	154.00
LR	8/11/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	1.8	0.00	0.00
BWS6	8/13/2015	Revise response to Inquiry 13; Review questions regarding Monroe County litigation; Email from and to client regarding rate case and easements; Review official request from PSC;	1	385.00	385.00
LR	8/13/2015	Review e-mail messages from BWS; save documents and e-mail messages to file; calendar deadline date.	1.6	0.00	0.00
BWS6	8/14/2015	Conference call with team regarding PSC request for information	1.2	385.00	462.00
LR	8/14/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	0.8	0.00	0.00

**Total** \$2,849.50

**Payments/Credits** \$0.00

**Balance Due** \$2,849.50



**Smith | Oropeza | Hawks, PL**

**Invoice**

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

Invoice #: 8855  
 Invoice Date: 9/17/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	8/17/2015	Review e-mail messages from BWS re: audit requests and save documents and e-mail messages to file.	1.3	120.00	156.00
ANS	8/17/2015	Telephone conference with Chris Johnson to discuss response to audit request.	0.1	300.00	30.00
BWS6	8/17/2015	Meet with ANS to discuss drafting response to PSC.	0.1	385.00	38.50
ANS	8/18/2015	Review of Audit Request No. 37, the complaint that was filed relative to the matter, and settlement agreement reached to prepare our response to the audit request, and prepare same.	1.2	300.00	360.00
ANS	8/18/2015	Prepare correspondence to Chris Johnson to provide him with the complaint and settlement agreement to respond to Audit Request No. 37.	0.1	300.00	30.00
BWS6	8/18/2015	Review and revise response regarding Monroe County litigation; email to CJ	0.6	385.00	231.00
BWS6	8/20/2015	Review adjustments to 2007 - 2009 to CIAC; Email CJ regarding same	0.3	385.00	115.50
BWS6	8/27/2015	Draft response to audit question 34	0.8	385.00	308.00
BWS6	8/28/2015	Finish drafting response to audit question 34; Emails to and from CJ regarding same	0.7	385.00	269.50
BWS6	9/3/2015	Emails from and to D. Swain regarding KWRU legal for Monroe County Jail; Review file and respond to same; Emails from and to D. Swain regarding confidential information and legal bills	1	385.00	385.00
BWS6	9/4/2015	Email from and to D. Swain regarding documents; Telephone call with CJ regarding same; Emails from and to E. Castle regarding same	0.7	385.00	269.50

**Total**

**Payments/Credits**

<b>Balance Due</b>
--------------------

**Smith | Oropeza | Hawks, PL**

**Invoice**

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

Invoice #: 8855  
 Invoice Date: 9/17/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	9/8/2015	Review legal breakdown for Monroe County funds; Emails from and to D. Swain regarding same; Review items needed for PSC audit request	0.3	385.00	115.50
BWS6	9/10/2015	Review responses to data request; revise responses; Review OPC deficiency letter; Email M. Friedman regarding same	1.4	385.00	539.00
BWS6	9/14/2015	Review response to data request and revise same; Email to M. Friedman	0.5	385.00	192.50
BWS6	9/15/2015	Emails from and to D. Swain, CJ and J. Allen regarding remaining items to be compiled; Provide permit and other information requested	0.4	385.00	154.00

**Total** \$3,194.00

**Payments/Credits** \$0.00

<b>Balance Due</b>	<b>\$3,194.00</b>
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# Smith | Oropeza | Hawks, PL

# Invoice

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

Invoice #: 9015  
 Invoice Date: 10/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	9/16/2015	Review e-mail messages from BWS and save documents and e-mail messages to file.	0.6	0.00	0.00
BWS6	9/16/2015	Review deficiency letter and attachment; Email M. Friedman regarding same	0.3	385.00	115.50
BWS6	9/17/2015	Attend conference call with PSC regarding rate case; Telephone call with M. Friedman regarding same; Email from and to F. Seidman regarding same	1.3	385.00	500.50
LR	9/17/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.6	0.00	0.00
BWS6	9/18/2015	Draft responses to OPC	1.5	385.00	577.50
LR	9/18/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.3	0.00	0.00
BWS6	9/21/2015	Revise responses to OPC; Multiple correspondence with D. Swain regarding affiliates; Emails from and to F. Seidman regarding used and useful calculations	1.5	385.00	577.50
LR	9/22/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.7	0.00	0.00
BWS6	9/22/2015	Multiple emails from and to team regarding OPC and responses to same; Review revisions to plant in service	0.4	385.00	154.00
BWS6	9/23/2015	Review reconciliation of Weiler invoices; Telephone call with C. Johnson regarding same;	0.5	385.00	192.50
NB3	9/24/2015	Review litigation summary for potential privilege.	0.1	250.00	25.00
BWS6	9/24/2015	Emails from and to client regarding Siemens invoicing	0.1	385.00	38.50

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 9015  
 Invoice Date: 10/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	9/24/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.2	0.00	0.00
LR	9/24/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	1.6	0.00	0.00
LR	9/25/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.9	0.00	0.00
LR	9/30/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.8	0.00	0.00
LR	10/2/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.6	0.00	0.00
LR	10/12/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.7	0.00	0.00

**Total** \$2,181.00

**Payments/Credits** \$0.00

**Balance Due** \$2,181.00

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
Key West, FL 33040  
(305)296.7227 (305)296.8448  
Bart@SmithOropeza.com  
www.SmithOropeza.com

## Invoice

Invoice #: 9187  
Invoice Date: 11/17/2015  
Due Date: Due on Receipt

**Bill To:**  
KWRU - Rate Case  
Chris Johnson  
6630 Front Street  
Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	10/20/2015	Review e-mail messages from BWS; save documents to file.	0.4	120.00	48.00
BWS6	10/28/2015	Review D. Swain analysis of work papers; Emails from and to M. Friedman regarding moving meeting	0.6	385.00	231.00
BWS6	10/29/2015	Conference call with CJ, M. Friedman and D. Swain regarding audit and continuing hearing date	0.6	385.00	231.00
BWS6	11/5/2015	Review response to audit; Email questions on same	0.3	385.00	115.50
LR	11/10/2015	Review e-mail messages from BWS; save documents and e-mail messages to file.	0.6	120.00	72.00

**Total** \$697.50

**Payments/Credits** \$0.00

**Balance Due** \$697.50

Please remit your payments to:  
Smith Oropeza Hawks, P.L.  
138 Simonton Street, Key West, FL 33040.

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 9343  
 Invoice Date: 12/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	11/30/2015	Draft responses to PSC 2nd audit; Email M. Friedman 2nd audit updates of expenditures	0.8	385.00	308.00
LR	11/30/2015	Review BOCC agenda for 12/09/2015; download agenda items and save to file; prepare e-mail message to C.Johnson, G.Wright, and Martin Friedman; schedule GoToMeeting conference call for 12/02/2015 and send e-mail message to all participants regarding same. (NO Charge)	0.4	0.00	0.00
BWS6	11/30/2015	Review County proposal to intervene in rate case to litigate; Email clients regarding same; Telephone call with WLS and CJ regarding same; Email M. Friedman and D. Swain regarding issue with County; Telephone call with D. Swain regarding same; Telephone call with M. Friedman regarding same; Telephone call with B. Shillinger at Monroe County attorney's office regarding issue with County's intent to intervene; Map proposed course of action; Review FCAA rates; Prepare for meeting	3	385.00	1,155.00
BWS6	12/1/2015	Prepare for meeting County; Discuss documents needed for meeting with County with ANS; Telephone call with WLS regarding same	1	385.00	385.00
LR	12/1/2015	Meet with BWS re: preparation for meeting on 12/02/2015; print and assemble documents for meeting; review file and save Audit Requests, Responses and backup data to flash drive.	4.4	120.00	528.00
LR	12/2/2015	Continue review of file and save Audit Requests, responses and backup data to flash drive; review Audit Requests for confidential information; prepare e-mail message to D.Swain and C.Yapp re: signed Responses.	3.3	120.00	396.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 9343  
 Invoice Date: 12/16/2015  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	12/2/2015	Prepare for meeting with County; Meet at County offices and provide presentation on rate case and costs associated with rates; Discuss with client	5.5	385.00	2,117.50
BWS6	12/4/2015	Telephone call from Newspaper to discuss rate case;	0.4	385.00	154.00
BWS6	12/8/2015	Telephone call with C. Hall regarding agreement for County to not intervene; Confirm in writing; Review email from Last Stand attorney and respond to County attorney regarding same; Provide information to County	0.6	385.00	231.00
LR	12/8/2015	Meet with BWS; review file; prepare e-mail to D.Swain re: confidential documents; prepare privileged log of documents; prepare e-mail message to C.Hall forwarding copy of Privileged Log.	3.4	120.00	408.00
LR	12/9/2015	Monitor MCTV for agenda withdrawal; prepare e-mail/text message to BWS re: same. (NO Charge)	0.3	0.00	0.00
BWS6	12/9/2015	Multiple emails from and to County; Telephone call with C. Hall regarding agenda item not being pulled; Telephone call to M. Friedman regarding meeting today	0.4	385.00	154.00
BWS6	12/10/2015	Telephone call with M. Friedman regarding customer meeting, status of response to second data request; Attend customer meeting	2.5	385.00	962.50
BWS6	12/11/2015	Telephone call with M. Friedman regarding PAA and potential for challenge;	0.4	385.00	154.00
BWS6	12/14/2015	Telephone call with WLS regarding response to Green Fairway inquiries; Review CJ responses; Telephone call with CJ to discuss same; Revise responses	2	385.00	770.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

# Invoice

138-142 Simonton Street  
Key West, FL 33040  
(305)296.7227 (305)296.8448  
Bart@SmithOropeza.com  
www.SmithOropeza.com

Invoice #: 9343  
Invoice Date: 12/16/2015  
Due Date: Due on Receipt

**Bill To:**  
KWRU - Rate Case  
Chris Johnson  
6630 Front Street  
Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6	12/15/2015	Review and revise 2nd data request responses	0.7	385.00	269.50
LR	12/15/2015	Review e-mail messages from BWS; download documents from DropBox and save to file.	0.3	120.00	36.00
	11/30/2015	GotoMeeting's fee for Conference call		25.80	25.80

**Total** \$8,054.30

**Payments/Credits** \$0.00

**Balance Due** \$8,054.30

Please remit your payments to:  
Smith Oropeza Hawks, P.L.  
138 Simonton Street, Key West, FL 33040.



# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
Key West, FL 33040  
(305)296.7227 (305)296.8448  
Bart@SmithOropeza.com  
www.SmithOropeza.com

# Invoice

Invoice #: 9495  
Invoice Date: 1/16/2016  
Due Date: Due on Receipt

**Bill To:**  
KWRU - Rate Case  
Chris Johnson  
6630 Front Street  
Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
LR	12/16/2015	Review e-mail message from BWS; save response to PSC Second Data Request to file.(No Charge)	0.1	0.00	0.00
BWS6	12/28/2015	Review rate case 3rd data request; Email from and to M. Friedman regarding same	0.5	385.00	192.50
BWS6	12/29/2015	Update rate case fees and expenses; Assist client in drafting responses to 3rd data request	0.8	385.00	308.00
LR	1/12/2016	Review e-mail message from BWS re: response to PSC 3rd Data Request; download documents from DropBox and save to file. (No Charge)	0.8	0.00	0.00

**Total** \$500.50

**Payments/Credits** \$0.00

**Balance Due** \$500.50

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
138 Simonton Street, Key West, FL 33040.

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

# Invoice

Invoice #: 9663

Invoice Date: 2/16/2016

Due Date: Due on Receipt

**Bill To:**

KWRU - Rate Case

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	1/16/2016	Meet with CJ and revise responses to rate case	1	400.00	400.00
BWS6.1	1/18/2016	Review spreadsheet as to expenses for AWT	0.3	400.00	120.00
LR	1/18/2016	Review e-mail messages from BWS and save documents to file re: PSC 3rd Data Request. (No Charge)	0.3	0.00	0.00
LR	1/19/2016	Review material downloaded from DropBox and save to file. (No Charge)	0.7	0.00	0.00
BWS6.1	1/20/2016	Telephone call with CJ to discuss rate solution for marinas	0.2	400.00	80.00
LR	1/25/2016	Review e-mail messages from BWS re: Marinas KWRU and Marina Consumptive; save documents to file. (No Charge)	0.3	0.00	0.00
LR	1/27/2016	Review PSC docket sheet; download and save filings to file. (No Charge)	2.8	0.00	0.00
LR	1/29/2016	Continue download and saving of documents from PSC docket to file. (No Charge)	1.8	0.00	0.00
BWS6.1	1/30/2016	Email from and to County regarding status of rate case and update to County Commission;	0.5	400.00	200.00
BWS6.1	1/31/2016	Email spreadsheets from reconciliation with County to G. Wright and CJ	0.3	400.00	120.00

**Total**

**Payments/Credits**

**Balance Due**



# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 9663  
 Invoice Date: 2/16/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	2/1/2016	Conference call with CJ and GW regarding converting to EDU base rate; Conference call with M. Friedman, D. Swain, F. Seidman, CJ and GW regarding used and useful information to be provided and switching to EDU base rate; Review DOAH order on injection wells and pull language regarding sufficiency of sizing for five year period; Conference call with M. Friedman, D. Swain, F. Seidman, CJ and GW regarding information necessary to revise marinas and multifamily for consistency with meter sizes;	2.8	400.00	1,120.00
BWS6.1	2/2/2016	Review documentation provided by D. Swain on marinas and multifamily rates	0.3	400.00	120.00
LR	2/3/2016	Save Future Development documents to file; review e-mail message from BWS re: Marina Consumptive and save documents to file.	0.6	120.00	72.00
LR	2/4/2016	Review e-mail messages from BWS; save documents to file. (No Charge)	0.3	0.00	0.00
BWS6.1	2/5/2016	Review disconnect documentation and marina meters to be provided	0.3	400.00	120.00
BWS6.1	2/8/2016	Telephone call with M. Friedman regarding equity investment; Telephone call with WLS regarding same; Email M. Friedman regarding same	0.4	400.00	160.00
BWS6.1	2/9/2016	Emails from and to M. Friedman regarding interim rates	0.3	400.00	120.00
LR	2/9/2016	Review e-mail messages from BWS re: E-2 schedule; billable meters and private lift stations; save documents to file. (No Charge)	0.6	0.00	0.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
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 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 9663  
 Invoice Date: 2/16/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	2/10/2016	Conference call with WLS and CJ regarding finalizing contract with Wharton Smith; Email from and to WLS regarding Wharton Smith contract; Review D. Swain numbers	0.6	400.00	240.00
LR	2/11/2016	Review e-mail messages from BWS re: updated construction schedule for Bernstein Park; save document to file. (No Charge)	0.1	0.00	0.00

**Total** \$2,872.00

**Payments/Credits** \$0.00

**Balance Due** \$2,872.00

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 9824  
 Invoice Date: 3/16/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	2/17/2016	Review correspondence with PSC; Telephone call with C. Hall at County to discuss same	0.4	400.00	160.00
BWS6.1	2/18/2016	Review staff's recommendations and take notes on same	2	400.00	800.00
BWS6.1	2/22/2016	Telephone call with M. Friedman to discuss Used and Useful and responses to A. Hill's inquiry; Discuss same with CJ; Review previous order in 2009 and email M. Friedman regarding same	1.2	400.00	480.00
BWS6.1	2/23/2016	Telephone call with WLS regarding options for hearing; Telephone call with CJ regarding same; Draft summary of recommended options; Email client regarding same; Email M. Friedman, D. Swain and F. Seidman regarding same	1.3	400.00	520.00
BWS6.1	2/29/2016	Multiple emails from and to G. Wright regarding EDUs since 2007; Telephone call with C. Hall at County; Review OPC memorandum on issues; Review issues identified by County; Review comments of Harbor Shores; Email M. Friedman analysis on Used and Useful; Meet with CJ to discuss analysis and talking points for PSC	2	400.00	800.00
BWS6.1	3/1/2016	Discuss with G. Wright EDU count; Telephone call with CJ regarding same; telephone call with WLS regarding results; Telephone call with M. Friedman, CJ, and WLS	0.8	400.00	320.00
BWS6.1	3/11/2016	Multiple emails from and to M. Friedman regarding continuing to request CIAC and appealing rate case regarding same	0.3	400.00	120.00
	3/14/2016	Global Conference call fees		50.20	50.20

**Total** \$3,250.20

**Payments/Credits** \$0.00

**Balance Due** \$3,250.20

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.

# Smith | Oropeza | Hawks, PL

# Invoice

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

Invoice #: 9966  
 Invoice Date: 4/18/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - Rate Case  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	3/18/2016	Discuss response to PSC inquiry on billing; Review response; Email comments to CJ	0.3	400.00	120.00
BWS6.1	3/25/2016	Multiple emails from and to M. Friedman regarding Harbor Shores and billing	0.4	400.00	160.00
BWS6.1	3/28/2016	Review PAA order; Email WLS rate increases; Emails from and to M. Friedman regarding Harbor Shores billing	1.8	400.00	720.00
BWS6.1	3/29/2016	Telephone call with M. Friedman and CJ regarding billing inside Harbor Shore and meters on units and status of A. Aktabowski	0.4	400.00	160.00
LR	4/11/2016	Review e-mail messages from BWS and save documents to file. (No Charge)	0.1	0.00	0.00

**Total** \$1,160.00

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.

**Payments/Credits** \$0.00

**Balance Due** \$1,160.00

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 10052  
 Invoice Date: 4/20/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - R.C. Evidentiary Hearing  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	4/13/2016	Review appeal of PAA by OPC; Review appeal of PAA by Monroe County; Multiple emails to CJ and WLS; Telephone call with WLS regarding same	0.8	400.00	320.00
NB4	4/14/2016	Discuss appeal with BWS; Review County and OPC appeals and PAA order; View MC meeting agenda item; Review relevant F.A.C. provisions in anticipation of drafting response.	2	275.00	550.00
BWS6.1	4/14/2016	Telephone call with M. Friedman regarding dividing up work; Review issues to contest based on discussions with client; Review Monroe County Petition; Review settlement with Monroe County regarding capacity; Create list of issues; Email M. Friedman same	1.8	400.00	720.00
LR	4/14/2016	Review e-mail message from BWS; create new submatter; transfer documents	0.1	120.00	12.00
NB4	4/15/2016	Review of relevant F.A.C. provisions.	0.6	275.00	165.00
ANS	4/20/2016	Review and analysis of Citizens of the State of Florida's petition in this matter to draft discovery; commence drafting interrogatories to petitioner Citizens of the State of Florida.	1.4	300.00	420.00

**Total** \$2,187.00

**Payments/Credits** \$0.00

**Balance Due** \$2,187.00

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 10133  
 Invoice Date: 5/16/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - R.C. Evidentiary Hearing  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
NB4	4/18/2016	E-mail to BWS; Continue research.	0.7	275.00	192.50
BWS6.1	4/18/2016	Review cross-petition; Telephone call with M. Friedman regarding same and allocating tasks; Email CJ regarding amounts for PAA	1.4	400.00	560.00
NB4	4/19/2016	Attorney conference to discuss procedures and task load with ANS and BWS.	0.2	275.00	55.00
BWS6.1	4/19/2016	Discuss with ANS discovery responses	0.3	400.00	120.00
ANS	4/19/2016	Meeting with BWS and NB regarding this new matter and discovery that should be propounded relative to the two petitions.	0.2	300.00	60.00
ANS	4/20/2016	Commence review of Monroe County's petition.	0.6	300.00	180.00
BWS6.1	4/21/2016	Review petition; Provide all costs of Last Stand litigation	0.8	400.00	320.00
ANS	4/21/2016	Detailed review and analysis of the petition filed by the office of public counsel and the petition filed by Monroe County to commence discovery in this matter; detailed review and analysis of the PAA Order at issue in this matter to draft discovery to the petitioners.	5.4	300.00	1,620.00
ANS	4/21/2016	Commence drafting interrogatories to Petitioner Citizens of Florida (office of public counsel).	2.2	300.00	660.00
BWS6.1	4/22/2016	Discuss with ANS discovery; Discuss with M. Friedman agreeing to pro forma rate case or staying with test year with pro forma adjustments	0.8	400.00	320.00

**Total**

**Payments/Credits**

**Balance Due**



# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 10133  
 Invoice Date: 5/16/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - R.C. Evidentiary Hearing  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
ANS	4/22/2016	Discuss discovery strategy with BWS and the number of interrogatories to propound to each petitioner; finalize interrogatories to petitioner citizens of Florida.	1.4	300.00	420.00
ANS	4/22/2016	Draft interrogatories to Petitioner Monroe County.	4.4	300.00	1,320.00
ANS	4/22/2016	Commence draft of first request for petitioner citizens of Florida.	1.2	300.00	360.00
BWS6.1	4/25/2016	Telephone call with M. Friedman regarding position on pro forma test year as opposed to historic test year; Discuss discovery with ANS	0.8	400.00	320.00
NB4	4/26/2016	Receive and brief review discovery documents. (No Charge)	0.2	0.00	0.00
ANS	4/26/2016	Commence draft of request for production to petitioner Monroe County, FL	1.2	300.00	360.00
ANS	4/26/2016	Email BWS re completed discovery in this matter for review and discussion.	0.1	300.00	30.00
ANS	4/26/2016	Discussion with BWS regarding timing of this matter, discovery, and affidavits of testimony.	0.2	300.00	60.00
BWS6.1	4/26/2016	Attend conference call on pro forma vs. historic test year; Telephone call with M. Friedman regarding same	0.7	400.00	280.00
BWS6.1	5/2/2016	Discuss hearing dates with M. Friedman; Telephone call with A. Maurey regarding same; work on discovery	0.5	400.00	200.00
ANS	5/4/2016	Discussion with BWS regarding discovery and motion for leave and providing same to Marty Friedman.	0.3	300.00	90.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 10133  
 Invoice Date: 5/16/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - R.C. Evidentiary Hearing  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
ANS	5/4/2016	Review of Florida Rule of Civil Procedure 1.340(a) and prepare motion for leave to exceed standard number of interrogatories.	0.8	300.00	240.00
ANS	5/4/2016	Prepare notice of serving discovery; give direction to LR to change certificates of service and provide all materials to M. Friedman for filing.	0.3	300.00	90.00
LR	5/4/2016	Review e-mail message from ANS; revise and finalize Notice, Motion and discovery requests; prepare e-mail to BWS re: same.	0.8	120.00	96.00
LR	5/5/2016	Review e-mail message from ANS; revise and finalize Motion, Notice and discovery to Petitioners; prepare e-mail message to M.Friedman forwarding documents for e-filing and service.	0.7	120.00	84.00
ANS	5/5/2016	Amend notice of discovery and motion for leave to ask for 75 interrogatories; give direction to LR for filing.	0.4	300.00	120.00
ANS	5/6/2016	Discussion with BWS regarding providing documents in word format to opposing counsel; prepare correspondence to co-counsel enclosing all discovery in word format.	0.3	300.00	90.00
BWS6.1	5/9/2016	Email client regarding documentation of costs associated with expansion since PAA	0.1	400.00	40.00
BWS6.1	5/10/2016	Email M. Friedman regarding additional evidence as to plant cost and vac tank	0.3	400.00	120.00
Office	5/15/2016	Office Supplies		47.25	47.25

**Total** \$8,454.75

**Payments/Credits** \$0.00

**Balance Due** \$8,454.75

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.



# Smith | Oropeza | Hawks, PL

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

# Invoice

Invoice #: 10213  
 Invoice Date: 5/27/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - R.C. Evidentiary Hearing  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	5/16/2016	Review discovery requests; Email client regarding same	0.3	400.00	120.00
LR	5/17/2016	Meet with BWS re: meeting with C.Johnson; assemble and print documents for meeting; review e-mail messages from BWS re: discovery requests, Order Establishing Procedure and conference call; calendar dates; circulate dial-in number to attendees for conference call.	0.9	120.00	108.00
BWS6.1	5/18/2016	Conference call with client, M. Friedman, F. Siedman, and C. Yapp regarding discovery, OEP and requirements for rate case	1.7	400.00	680.00
LR	5/18/2016	Review Order Establishing Procedure and calendar dates.	0.5	120.00	60.00
LR	5/19/2016	Review e-mail messages from BWS; save Request to Take Official Notice to file; calendar additional dates per Order Establishing Procedure	0.6	120.00	72.00
LR	6/1/2016	Review e-mail messages from BWS re: filings with PSC; update PSC docket and save documents to file.	1.3	120.00	156.00
BWS6.1	6/2/2016	Conference call with OPC and County regarding rates; Telephone call with M. Friedman regarding same; Email utility and D. Swain regarding same; Discuss D. Swain calculations needed for response; Telephone call with WLS regarding same	2.5	400.00	1,000.00
LR	6/3/2016	Download documents from flash drive	0.3	120.00	36.00
LR	6/6/2016	Review e-mail messages from BWS and save discovery responses to file.	0.6	120.00	72.00
NB4	6/7/2016	Continue review of action documents and pleadings to date; Discovery compilation.	1.2	275.00	330.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

Bart@SmithOropeza.com

www.SmithOropeza.com

# Invoice

Invoice #: 10213

Invoice Date: 5/27/2016

Due Date: Due on Receipt

**Bill To:**

KWRU - R.C. Evidentiary Hearing

Chris Johnson

6630 Front Street

Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	6/7/2016	Review comparison between rate case and actual expenses	0.3	400.00	120.00
NB4	6/8/2016	E-mails to/ from KWRU re: discovery; Discuss outstanding issues with BWS for transmission to opposing counsel; Discovery matters.	1.3	275.00	357.50
BWS6.1	6/8/2016	Discuss with NB discovery and topics for settlement discussion	0.3	400.00	120.00
LR	6/8/2016	Review e-mail messages from BWS and save documents to file re: responses to OPC discovery.	0.3	120.00	36.00
NB4	6/9/2016	E-mail to C. Johnson; Discovery compilation; Phone call with C.J.	6.2	275.00	1,705.00
LR	6/9/2016	Review e-mail messages from BWS and save documents to file re: OPC discovery requests.	0.6	120.00	72.00
NB4	6/10/2016	Continue compiling/drafting response to OPC interrogatories; Phone call and multiple e-mails to J. Allen; E-mail to C. Johnson;	5.5	275.00	1,512.50
JR	6/10/2016	Review e-mail message from BWS; save Answers to Interrogatories from Monroe County and Affidavit of P.Merchant to file re: Answers to Interrogatories.	0.1	120.00	12.00
BWS6.1	6/10/2016	Email opposing counsel documents for settlement discussions	0.4	400.00	160.00
LR	6/10/2016	Review e-mail message from BWS; save Affidavit of Merchant to file	0.1	120.00	12.00
NB4	6/13/2016	E-mails to/from J. Allen; Discovery compilation/drafting; E-mails to/from G. Wright; Receive thumb drives and review same to amend/update previously drafted responses;	5.7	275.00	1,567.50

**Total**

**Payments/Credits**

**Balance Due**

# Smith | Oropeza | Hawks, PL

# Invoice

138-142 Simonton Street  
 Key West, FL 33040  
 (305)296.7227 (305)296.8448  
 Bart@SmithOropeza.com  
 www.SmithOropeza.com

Invoice #: 10213  
 Invoice Date: 5/27/2016  
 Due Date: Due on Receipt

**Bill To:**  
 KWRU - R.C. Evidentiary Hearing  
 Chris Johnson  
 6630 Front Street  
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	6/13/2016	Multiple emails from and to OPC regarding annual report and other requested documents; Prepare for meeting tomorrow	0.8	400.00	320.00
NB4	6/14/2016	Discovery matters and phone call with J. Allen; Conference call with OC to discuss settlement; Discuss interrogatory responses with BWS and additional phone call with J. Allen; Phone call with C. Johnson;	5	275.00	1,375.00
BWS6.1	6/14/2016	Prepare for conference call with OPC regarding settlement; Conference call with OPC and County regarding settlement; Discuss numbers with M. Friedman and D. Swain; Revise same; Telephone call with J. Allen regarding rate case expense; Draft response to interrogatory 15 which was not done by N. Batty; Email G. Wright inquiry	5.3	400.00	2,120.00
	6/13/2016	Global Crossing Conferencing Calling's fee for Conference Call on May 18th, 2016		102.44	102.44

**Total** \$12,225.94

**Payments/Credits** \$0.00

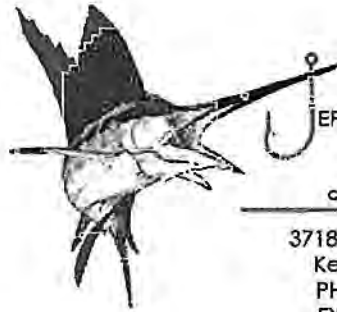
**Balance Due** \$12,225.94

Please remit your payments to:  
**Smith Oropeza Hawks, P.L.**  
 138 Simonton Street, Key West, FL 33040.

**Jeffrey E. Allen, CPA**  
**Rate Case Expense**

<b>Rate Case Expense to Date</b>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Discovery, Review & Analysis - 2015	5.0	250.00	1,250.00
Discovery, Review & Analysis - 2016	1.5	300.00	<u>450.00</u>
<b>Rate Case Expense to Date</b>			<b>1,700.00</b>
<b>Additional Through Hearing</b>			
Discovery, Review & Analysis - 2016	10.0	300.00	<u>3,000.00</u>
<b>Total Rate Case Expense</b>			<b><u><u>4,700.00</u></u></b>

# Invoice



JEFFREY E. ALLEN, P.A.

Certified Public Accountants

3718 N. Roosevelt Blvd.  
 Key West, FL 33040  
 PH: (305) 296-6591  
 FX: (305) 296-6598

**PAID**  
 05/27/2015

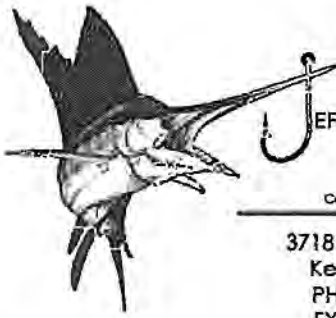
Date	Invoice #
4/30/2015	219752

<b>Bill To</b>
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

<b>Due Date</b>
4/30/2015

Description	Hours	Rate	Amount
Professional services performed in April		525.00	525.00
Telephone discussion with Cynthia Yapp re: Misc Income and Water Testing Income	0.5	250.00	125.00
Conference Call re: Rate Case and Limited Proceeding	1	250.00	250.00
Review 2014 Preliminary Final Annual Report	1	250.00	250.00
E-Mail Cynthia Yapp and Chris Johnson re: Discrepancies in Utility Plant and Depreciation Schedules on Preliminary Final Annual Report	0.5	250.00	125.00
Prepare JE to reclass Rate Case Expenses to Utility Plant per C. Johnson Analysis	0.5	250.00	125.00
Adjust 2014 Depreciation entry for corrected Depreciation Schedules	0.5	250.00	125.00
Review Revised Final 2014 Annual Report	1	250.00	250.00
Provide Debbie Swain requested General Ledgers and account data for MFR	0.5	250.00	125.00
		<b>Total</b>	<b>\$1,900.00</b>

*Please remit your payments to: Jeffrey E Allen P.A., 3718 N. Roosevelt Blvd, Key West, FL 33040  
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



JEFFREY E. ALLEN, P.A.

Certified Public Accountants

3718 N. Roosevelt Blvd.  
 Key West, FL 33040  
 PH: (305) 296-6591  
 FX: (305) 296-6598

**PAID**  
**07/31/2015**

# Invoice

Date	Invoice #
6/30/2015	219905

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

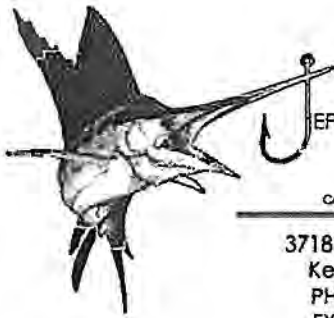
Due Date
6/30/2015

Description	Hours	Rate	Amount
Monthly accounting services performed in June		525.00	525.00
Complete Schedule D-5, Cost of Long Term Debt	0.5	250.00	125.00
Prepare Smith Oropceza 2014 Legal Fee Invoicing Spreadsheet	0.5	250.00	125.00
Prepare Detailed Spreadsheet for B-11 Capital Expense	0.5	250.00	125.00
		<b>Total</b>	<b>\$900.00</b>

*Please remit your payments to: Jeffrey E Allen P.A., 3718 N. Roosevelt Blvd, Key West, FL 33040  
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*

# Invoice

Date	Invoice #
8/31/2015	220046



JEFFREY E. ALLEN, P.A.

Certified Public Accountants

3718 N. Roosevelt Blvd.  
 Key West, FL 33040  
 PH: (305) 296-6591  
 FX: (305) 296-6598

**PAID**  
**09/18/2015**

<b>Bill To</b>
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

<b>Due Date</b>
8/31/2015

Description	Hours	Rate	Amount
Professional services performed in August		525.00	525.00
Provide Billing Summaries per D. Swain request	0.5	250.00	125.00
Response to Request KW 15	1	250.00	250.00
		<b>Total</b>	\$900.00

*Please remit your payments to: Jeffrey E Allen P.A., 3718 N. Roosevelt Blvd, Key West, FL 33040  
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*



**FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT**

**TO:** Debbie Swain **UTILITY:** KW Resort Utilities Corp.  
**AUDIT MANAGER:** Iliana Piedra **PREPARED BY:** Jeff Small  
**REQUEST NUMBER:** KW 15 **DATE OF REQUEST:** 07/16/2015  
**REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY:** 07/27/2015  
**AUDIT PURPOSE** File & Suspend rate Case Docket No. 150071-SU  
**REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS**  **INCIDENT TO INQUIRY**  **OUTSIDE OF AN**  
**MADE:** **INQUIRY**

**ITEM DESCRIPTION:**

Attached is audit staffs sample of CIAC activity from the general ledgers.

For new customer/developer connections:

Provide copies of original invoice for each item.

If the connection was provided under an executed contract, provide a copy of the contract.

Include a schedule that details the calculation of the posted amount based on the Utility's authorized service availability tariff.

For Journal Entries(JE):

Provide a copy of the complete accounting JE in a debit/credit format.

Provide a detailed explanation for each JE item.

Provide supporting documents that were used to determine/generate the JE.

If the JE was to correct an original connection, provide the documentation requested for new customer/developer connections listed above.

TO: AUDIT MANAGER

DATE: \_\_\_\_\_

**THE REQUESTED RECORD OR DOCUMENTATION:**

1.  HAS BEEN PROVIDED TODAY
2.  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: \_\_\_\_\_
3.  AND IN MY OPINION, ITEM(S) \_\_\_\_\_ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
4.  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

\_\_\_\_\_  
(Signature of respondent)

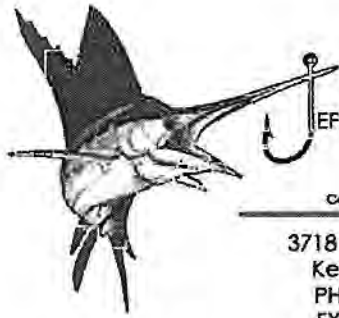
\_\_\_\_\_  
(Title)

(IF INFORMATION REQUESTED IS CONFIDENTIAL - DO NOT SEND VIA EMAIL ATTACHMENT)

**INTERROGATORY 15**



# Invoice



JEFFREY E. ALLEN, P.A.

Certified Public Accountants

3718 N. Roosevelt Blvd.  
 Key West, FL 33040  
 PH: (305) 296-6591  
 FX: (305) 296-6598

**PAID**  
**10/16/2015**

Date	Invoice #
9/30/2015	220164

<b>Bill To</b>
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

<b>Due Date</b>
9/30/2015

Description	Hours	Rate	Amount
Monthly accounting services performed in September		525.00	525.00
Discussions re: Conversion from S-Corp to LLC for Bill Smith Estate Planning purposes	0.75	250.00	187.50
Respond to Request 20: Payroll	1	250.00	250.00
Staff Training re: Chart of Accounts and GL	2	250.00	500.00
Respond to Request 5: Contract Services Accounting	0.5	250.00	125.00
		<b>Total</b>	\$1,587.50

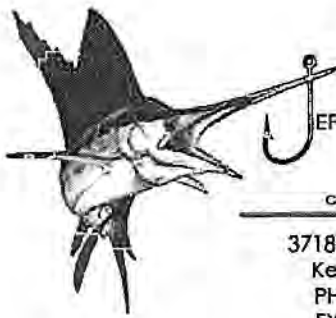
*Please remit your payments to: Jeffrey E Allen P.A., 3718 N. Roosevelt Blvd, Key West, FL 33040  
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*

**FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT**

**TO:** Debbie Swain **UTILITY:** KW Resort Utilities Corp.  
**AUDIT MANAGER:** Iliana Piedra **PREPARED BY:** Iliana Piedra  
**REQUEST NUMBER:** KW No. 20 follow up 1 **DATE OF REQUEST:** 09/01/2015  
**REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY:** 09/04/2015  
**AUDIT PURPOSE** File & Suspend rate Case Docket No. 150071-SU  
**REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE:**  INCIDENT TO INQUIRY  OUTSIDE OF AN INQUIRY

**ITEM DESCRIPTION:**

1. Please provide the payroll tax returns for 2014 (Form 941), not provided in Request 20.
2. Provide the W-2 for Mr. Waddell.
3. Explain the differences from the salaries on Request 20 and salaries on W-2s. See attached.



JEFFREY E. ALLEN, P.A.

Certified Public Accountants

3718 N. Roosevelt Blvd.  
 Key West, FL 33040  
 PH: (305) 296-6591  
 FX: (305) 296-6598

**PAID**  
**05/13/2016**

# Invoice

Date	Invoice #
4/30/2016	4705

<b>Bill To</b>
KW Resort Utilities P.O. Box 2125 Key West, FL 33045

<b>Due Date</b>
4/30/2016

Description	Hours	Rate	Amount
Compile Rate case expenditure spreadsheet per Bart Smith request	1.5	300.00	450.00
Reclass 2015 fixed assets posted to expense accounts	0.5	300.00	150.00
Provide MSA with preliminary 2015 Trial Balance	1.25	300.00	375.00
Prepare Schedule of Legal & Professional Fees associated with Last Stand per Bart Smith request	0.75	300.00	225.00
Respond to Cynthia Yapp request for depreciation, amortization and retirements	0.5	300.00	150.00
Update NARUC Fixed Asset spreadsheet	4.75	300.00	1,425.00
Update 2015 CIAC Schedules	2	300.00	600.00
Add 2015 CIAC Legal to CIAC Schedules	1	300.00	300.00
Discuss City of KW 2015 invoicing not posted, change date to 12/18/15.	1	300.00	300.00
Research and respond to Cynthia Yapp inquiries, Change in RE and Miscellaneous Income, Nov & Dec Water Testing Income adjustment	1.5	300.00	450.00
Communications with Glen Almcrantz, Franklin Street Valuation	1	300.00	300.00

**Total** \$4,725.00

*Please remit your payments to: Jeffrey E Allen P.A., 3718 N. Roosevelt Blvd, Key West, FL 33040  
 Accounts not paid within 60 days of the invoice date are subject to a \$25 monthly late fee.*

**Milian, Swain & Associates, Inc.**  
**Rate Case Expense**

MFRs to date	Name	Hours	Rate	Total
Preparation of MFRs				
Audit, discovery, review reco				
	C Yapp	320.25	150.00	48,037.50
	D Swain	247.50	200.00	49,500.00
	G Milian	1.00	108.92	108.92
<b>MFRs to date</b>				<b>97,646.42</b>
Additional Through Hearing				
Preparation for hearing				
Testimony				
	C Yapp	40	150	6,000.00
	D Swain	200	200	40,000.00
<b>Total Rate Case Expense for Hearing</b>				<b>46,000.00</b>
<b>TOTAL RATE CASE EXPENSE</b>				<b>143,646.42</b>

<b>Excluded from Rate Case Expense (not included in above amounts)</b>				
Time spent correcting deficiencies	C Yapp	20.75	150	3,112.50
	D Swain	28.5	200	5,700.00
				<b>8,812.50</b>

*Milian, Swain & Associates, Inc*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42007  
February 3, 2015  
Page 1, Billing #1

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through January 31, 2015 in connection with  
application to increase rates (MFR's)

**Application to Increase rates**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	1.00	200.00	200.00
Senior Staff Accountant			
Cynthia Yapp	14.25	150.00	2,137.50
<b>Total Due for invoice 42007</b>			<b>\$2,337.50</b>

**Total Amount Due \$2,337.50**

Total authorization amount \$48,000.00  
Total billed amount 2,337.50  
Previously billed amount .00  
This billing 2,337.50  
Amount Remaining \$45,662.50

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42049  
March 4, 2015  
Page 1, Billing #2

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through February 28, 2015 in connection with application to increase rates (MFR's)

**Application to Increase rates**

	Hours	Rate	Amount
Principal			
Deborah Swain	.75	200.00	150.00
Senior Staff Accountant			
Cynthia Yapp	4.75	150.00	712.50
<b>Total Due for invoice 42049</b>			<b>\$862.50</b>

**Total Amount Due \$862.50**

Total authorization amount \$48,000.00  
Total billed amount 3,200.00  
Previously billed amount 2,337.50  
This billing 862.50  
Amount Remaining \$44,800.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42086  
March 31, 2015  
Page 1, Billing #3

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through March 27, 2015 in connection with application to increase rates (MFR's)

**Application to Increase rates**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	2.00	200.00	400.00
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Total Due for invoice 42086</b>			<b>\$400.00</b>

**Total Amount Due \$400.00**

Total authorization amount \$48,000.00  
Total billed amount 3,600.00  
Previously billed amount 3,200.00  
This billing 400.00  
Amount Remaining \$44,400.00

*Aged Receivables:*  
*Invoice # 42049-\$862.50*

Please make check payable to *Milian Swain & Associates, Inc.*



*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42122  
April 27, 2015  
Page 1, Billing #4

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through April 24, 2015 in connection with application to increase rates (MFR's)

**Application to Increase rates**

	Hours	Rate	Amount
Principal			
Deborah Swain	2.75	200.00	550.00
Senior Staff Accountant			
Cynthia Yapp	1.75	150.00	262.50
<b>Total Due for invoice 42122</b>			<b>\$812.50</b>

**Total Amount Due \$812.50**

Total authorization amount \$48,000.00  
Total billed amount 4,412.50  
Previously billed amount 3,600.00  
This billing 812.50  
Amount Remaining \$43,587.50

*Aged Receivables:*  
*Invoice # 42049-\$862.50*

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42174  
June 3, 2015  
Page 1, Billing #5

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through May 29, 2015 in connection with application to increase rates (MFR's)

**Application to Increase rates**

	Hours	Rate	Amount
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp	17.25	150.00	2,587.50
<b>Total Due for invoice 42174</b>			<b>\$2,587.50</b>

**Total Amount Due \$2,587.50**

Total authorization amount \$48,000.00  
Total billed amount 7,000.00  
Previously billed amount 4,412.50  
This billing 2,587.50  
Amount Remaining \$41,000.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42223  
June 30, 2015  
Page 1, Billing #6

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through June 26, 2015 in connection with application to increase rates (MFR's)

**Application to Increase rates**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	13.25	200.00	2,650.00
Senior Staff Accountant			
Cynthia Yapp	126.50	150.00	18,975.00
<b>Total Due for invoice 42223</b>			<b>\$21,625.00</b>

**Total Amount Due \$21,625.00**

Total authorization amount \$48,000.00  
Total billed amount 28,625.00  
Previously billed amount 7,000.00  
This billing 21,625.00  
Amount Remaining \$19,375.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42257  
August 4, 2015  
Page 1, Billing #7

**Barton W Smith, Esq**  
**Smith Oropeza, P.L.**  
138-142 Simonton Street  
Key West, Florida 33040

**For Professional services rendered through July 31, 2015 in connection with application to increase rates (MFR's)**

**Application to Increase rates**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	54.00	200.00	10,800.00
Senior Staff Accountant			
Cynthia Yapp	96.25	150.00	14,437.50
<b>Total Due for invoice 42257</b>			<b>\$25,237.50</b>

**Total Amount Due \$25,237.50**

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42312  
September 1, 2015  
Page 1, Billing #8

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through August 31, 2015 in connection with application to increase rates (MFR's)

**General Rate Case**

	Hours	Rate	Amount
Principal			
Deborah Swain	34.50	200.00	6,900.00
Senior Staff Accountant			
Cynthia Yapp	43.00	150.00	6,450.00
<b>General Rate Case</b>			<b>\$13,350.00</b>

**Deficiencies**

	Hours	Rate	Amount
Principal			
Deborah Swain	2.75	200.00	550.00
Senior Staff Accountant			
Cynthia Yapp	15.00	150.00	2,250.00
<b>Deficiencies</b>			<b>\$2,800.00</b>

Total Amount Due invoice #42312                      \$16,150.00

Aged Receivables:  
Invoice # 42257- \$25,237.50

Please make check payable to *Milian Swain & Associates, Inc.*

*Millian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42174  
Revised Invoice  
**September 9, 2015**  
June 3, 2015  
Page 1, Billing #5

**Barton W Smith, Esq**  
**Smith Oropeza, P.L.**  
138-142 Simonton Street  
Key West, Florida 33040

**For Professional services rendered through May 29, 2015 in connection with application to increase rates (MFR's)**

**Application to Increase rates**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	17.25	200.00	3,450.00
Previously Billed and Paid			
Senior Staff Accountant			
Cynthia Yapp	(17.25)	150.00	(2,587.50)
<b>Total Due for invoice 42174Revised</b>			<b>\$862.50</b>

**Total Amount Due \$862.50**

Please make check payable to *Millian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42355  
September 29, 2015  
Page 1, Billing #9

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through September 25, 2015 in connection with application to increase rates (MFR's)

**General Rate Case**

	Hours	Rate	Amount
Principal			
Deborah Swain	33.00	200.00	6,600.00
Senior Staff Accountant			
Cynthia Yapp	3.75	150.00	562.50
<b>General Rate Case</b>			<b>\$7,162.50</b>

**Deficiencies**

	Hours	Rate	Amount
Principal			
Deborah Swain	25.75	200.00	5,150.00
Senior Staff Accountant			
Cynthia Yapp	5.75	150.00	862.50
<b>Deficiencies</b>			<b>\$6,012.50</b>

Total Amount Due invoice #42355

\$13,175.00

*Aged Receivables:*  
Invoice #42312-\$16,150.00  
Invoice #42174R- \$862.50

Please make check payable to *Milian Swain & Associates, Inc.*



*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42395  
November 2, 2015  
Page 1, Billing #10

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through October 30, 2015 in connection with application to increase rates (MFR's)

**General Rate Case**

	Hours	Rate	Amount
Principal			
Deborah Swain	18.25	200.00	3,650.00
Senior Staff Accountant			
Cynthia Yapp	6.00	150.00	900.00
<b>General Rate Case</b>			<b>\$4,550.00</b>

**Deficiencies**

	Hours	Rate	Amount
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			<b>\$ .00</b>

Total Amount Due invoice #42395 \$4,550.00

*Aged Receivables:*  
Invoice #42355- \$13,175.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42435  
December 1, 2015  
Page 1, Billing #11

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through November 27, 2015 in connection with application to increase rates (MFR's)

**General Rate Case**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	1.50	200.00	300.00
Staff Engineer			
Gabriel Milian	1.00	108.00	108.00
Senior Staff Accountant			
Cynthia Yapp	12.50	150.00	1,875.00
<b>General Rate Case</b>			<b>\$2,283.00</b>

**Deficiencies**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			<b>\$ .00</b>

Total Amount Due invoice #42435                      \$2,283.00

*Aged Receivables:*  
Invoice #42355- \$13,175.00  
Invoice #42395- \$4,550.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42471  
January 4, 2016  
Page 1, Billing #12

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through December 25, 2015 in connection with application to increase rates (MFR's)

**General Rate Case**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	7.50	200.00	1,500.00
Staff Engineer			
Gabriel Milian		108.00	
Senior Staff Accountant			
Cynthia Yapp	5.00	150.00	750.00
<b>General Rate Case</b>			<b>\$2,250.00</b>

**Deficiencies**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			<b>\$0.00</b>

Total Amount Due invoice #42471                      \$2,250.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42505  
February 1, 2016  
Page 1, Billing #13

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through January 31, 2016 in connection with application to increase rates (MFR's)

**General Rate Case**

	Hours	Rate	Amount
Principal			
Deborah Swain	4.00	200.00	800.00
Staff Engineer			
Gabriel Milian		108.00	
Senior Staff Accountant			
Cynthia Yapp	4.50	150.00	675.00
<b>General Rate Case</b>			<b>\$1,475.00</b>

**Deficiencies**

	Hours	Rate	Amount
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			

**Total Amount Due invoice #42505**

**\$1,475.00**

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42548  
March 1, 2016  
Page 1, Billing #14

**Barton W Smith, Esq**  
**Smith Oropeza, P.L.**  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through February 26 2016 in connection with application to increase rates (MFR's)

**General Rate Case**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	52.0	200.00	10,400.00
Staff Engineer			
Gabriel Milian		108.00	
Senior Staff Accountant			
Cynthia Yapp	.50	150.00	75.00
<b>General Rate Case</b>			<b>\$10,475.00</b>

**Deficiencies**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	44.50	200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			<b>\$0.00</b>

**Total Amount Due invoice #42548**

**\$10,475.00**

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42576  
March 28, 2016  
Page 1, Billing #15

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through March 25, 2016 in connection with application to increase rates (MFR's)

**General Rate Case**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	1.00	200.00	200.00
Staff Engineer			
Gabriel Milian		108.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>General Rate Case</b>			<b>\$200.00</b>

**Deficiencies**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			<b>\$0.00</b>

Total Amount Due invoice #42576                      \$200.00

Please make check payable to *Milian Swain & Associates, Inc.*

*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42620  
May 2, 2016  
Page 1, Billing #16

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through April 30, 2016 in connection with application to increase rates (MFR's)

**General Rate Case**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	3.00	200.00	600.00
Staff Engineer			
Gabriel Milian		108.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>General Rate Case</b>			<b>\$600.00</b>

**Deficiencies**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain		200.00	
Senior Staff Accountant			
Cynthia Yapp		150.00	
<b>Deficiencies</b>			<b>\$0.00</b>

Total Amount Due invoice #42620                      **\$600.00**

Please make check payable to *Milian Swain & Associates, Inc.*



*Milian, Swain & Associates, Inc.*  
2025 S. W. 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
Tel.: 305-441-0123 Fax: 305-441-0688

**INVOICE**

Invoice No 42665  
May 31, 2016  
Page 1, Billing #17

Barton W Smith, Esq  
Smith Oropeza, P.L.  
138-142 Simonton Street  
Key West, Florida 33040

For Professional services rendered through May 27, 2016 in connection with application to increase rates (MFR's)

**General Rate Case**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Principal			
Deborah Swain	1.75	200.00	350.00
Staff Engineer			
Gabriel Milian		108.00	
Senior Staff Accountant			
Cynthia Yapp	1.50	150.00	225.00
<b>General Rate Case</b>			<b>\$575.00</b>

Total Amount Due invoice #42665                      \$575.00

Please make check payable to *Milian Swain & Associates, Inc.*

Management & Regulatory Consultants, Inc.  
 Summary of Rate Case Expense from Invoices through May 31, 2016  
 Key West Resort Utilities

**BILLED EXPENSE**

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Related to Hearing & Process	Expenses	Totals
Frank Seidman	Hours	48.50	18.25		1.50		68.25
Billing Rate: \$125/hr	Amount	\$6,062.50	\$2,281.25	\$0.00		\$658.21	\$9,001.96
	Hours				2.50		2.50
Billing Rate: \$150/hr	Amount				\$375.00		\$375.00

**PROJECTED REMAINING EXPENSE THROUGH HEARING PROCESS**

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Prepare for Agenda	Related to Hearing & Process	Exp. (est.)	Totals
Frank Seidman	Hours		0.00	0.00	320.00		320.00
Billing Rate: \$150/hr	Amount		\$0.00	\$0.00	\$40,000.00	\$1,600.00	\$41,600.00

Cumulative Total, Billed and Remaining

36 Yacht Club Dr. #403  
North Palm Beach, FL 33408  
Phone or Fax (561) 207-6083  
e-mail: frankdenjup@att.net

**Management & Regulatory Consultants, Inc.**

CHRISTOPHER JOHNSON  
KW RESORT UTILITIES CORP.  
6630 FRONT STREET  
KEY WEST, FL 33040

6/1/16  
21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 1125.00

<u>Week of:</u>		<u>HOURS</u>	
05/16/16	FS CONSULTING - CONFERENCE CALL W/CLIENT & CONSULTANTS RE HEARING PHASE.	<u>1.50</u>	<u>225.00</u>
05/23/16	FS CONSULTING - ASSIST W/RESPONSE TO OPC DISCOVERY.	<u>1.00</u>	<u>150.00</u>
	FOR CURRENT SERVICES RENDERED	<u>2.50</u>	<u>\$ 225.00</u>
PAYMENTS AND CREDITS, 3-14-16			<u>1125.00</u>
BALANCE DUE			<u>\$ 375.00</u>

SEE PRODUCTION #13 FOR BACK UP DOCUMENTS AND DESCRIPTIONS OF CHARGES

Date	Num	Name	Type	Memo/Description	Amount	Necessary
03/01/2016		B.J's Restaurant	Other charges/fees	Rate Case lunch/dinner for CJ	\$ 17.39	PSC mtg in Tallahassee
03/16/2016	4754	Christopher Johnson	Other charges/fees	Reimbursement to eat lunch on plane for trip back to Key West from PSC Tallahassee, FL meeting on 3/1/2016	\$ 5.30	PSC mtg in Tallahassee
02/29/2016		City Taxi	Other charges/fees	Airport to Fairfield Inn hotel in Tallahassee, FL for PSC Rate Case mtg	\$ 34.50	PSC mtg in Tallahassee
03/02/2016		City Taxi	Other charges/fees	Rate Case hotel to airport for CJ	\$ 37.00	PSC mtg in Tallahassee
03/03/2016		Fairfield Inn & Suites	Other charges/fees	Rate Case hotel for PSC mtg in Tallahassee, FL	\$ 425.26	PSC mtg in Tallahassee
02/17/2015	2-941-03204	Federal Express	Other charges/fees	FRANK SAIDMAN - RATE CASE	\$ 21.50	Sending docs to legal team for rate case
06/15/2015	5-080-05311	Federal Express	Other charges/fees	Frank Seidman Management & Regulatory Consultants - Rate Case	\$ 33.22	Sending docs to legal team for rate case
06/15/2015	5-080-05311	Federal Express	Other charges/fees	Friedman & Friedman - Rate Case	\$ 43.41	Sending docs to legal team for rate case
06/15/2015	5-080-05311	Federal Express	Other charges/fees	General Service connection map - Rate Case	\$ 75.70	Sending docs to legal team for rate case
06/18/2015		Federal Express	Other charges/fees	Rate Case maps	\$ 876.80	Sending docs to legal team for rate case
02/03/2015	1445	Friedman & Friedman, P.A.	Legal	RATE CASE	\$ 576.00	Typical legal fee for utility of this size.
03/03/2015	1572	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 180.00	Typical legal fee for utility of this size.
04/01/2015	1694	Friedman & Friedman, P.A.	Legal	Rate case-Reviewed last year approval letter from PSC	\$ 72.00	Typical legal fee for utility of this size.
05/05/2015	1789	Friedman & Friedman, P.A.	Legal	Rate case	\$ 360.00	Typical legal fee for utility of this size.
06/08/2015	1890	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 216.00	Typical legal fee for utility of this size.
07/06/2015	1984	Friedman & Friedman, P.A.	Legal	2014 TY RATE CASE	\$ 8,861.73	Typical legal fee for utility of this size.
08/04/2015	2064	Friedman & Friedman, P.A.	Legal	2014 TY Rate Case	\$ 456.02	Typical legal fee for utility of this size.
09/01/2015	2134	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 1,274.84	Typical legal fee for utility of this size.
10/06/2015	2242	Friedman & Friedman, P.A.	Legal	2014 Test Year Rate Case work	\$ 3,780.00	Typical legal fee for utility of this size.
10/06/2015	2242	Friedman & Friedman, P.A.	Legal	Photocopies	\$ 24.75	Typical legal fee for utility of this size.
11/04/2015	2351	Friedman & Friedman, P.A.	Legal	UPS mailings for Rate Case	\$ 16.44	Typical legal fee for utility of this size.
11/04/2015	2351	Friedman & Friedman, P.A.	Legal	Work for Rate Case	\$ 1,656.00	Typical legal fee for utility of this size.
12/02/2015	2426	Friedman & Friedman, P.A.	Legal	Rate Case. Services from 11-2-15 through 11-30-15	\$ 872.00	Typical legal fee for utility of this size.
01/05/2016	2515	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 7,165.37	Typical legal fee for utility of this size.
02/05/2016	2593	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 2,232.00	Typical legal fee for utility of this size.
03/03/2016	2651	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 5,076.00	Typical legal fee for utility of this size.
04/06/2016	2743	Friedman & Friedman, P.A.	Legal	Rate Case	\$ 4,735.32	Typical legal fee for utility of this size.
05/03/2016	2861	Friedman & Friedman, P.A.	Legal	Rate Case: Correspondence, reviews by PSC, BAA order, Customer Notice, Harbor Shores billing, Calls w/PSC and OPC, Tariff reviews.	\$ 3,096.00	Typical legal fee for utility of this size.
04/30/2015	219752	Jeffrey E. Allen CPA	Accounting	Rate Case	\$ 250.00	Typical acct fee
06/30/2015	219605	Jeffrey E. Allen CPA	Accounting	Complete Long term debt schedule, prepare Smith Oropeza 2014 spreadsheet, prepare spreadsheet for B-11 Capital Expense	\$ 375.00	Typical acct fee
07/31/2015	219975	Jeffrey E. Allen CPA	Accounting	CIAC tax references, copies of tax forms for rate case	\$ 1,000.00	Typical acct fee
08/31/2015	220046	Jeffrey E. Allen CPA	Accounting	Rate Case	\$ 375.00	Typical acct fee
09/30/2015	220164	Jeffrey E. Allen CPA	Accounting	Respond to Request 5 Contract Services Accounting	\$ 125.00	Typical acct fee
09/30/2015	220164	Jeffrey E. Allen CPA	Accounting	Respond to Request 20 Payroll	\$ 250.00	Typical acct fee
01/31/2016	45288	Jeffrey E. Allen CPA	Accounting	Respond to PSC Inquiry re: Monroe County reimbursement of El Mar	\$ 125.00	Typical acct fee
03/05/2015	21,510,10	Management & Regulatory Consultants, Inc.	Other consultant	Capital Rate Case - Reviewed PSC & Documents provided	\$ 625.00	Typical engineering fee
04/01/2015	21,510,10	Management & Regulatory Consultants, Inc.	Other consultant	Consulting - rate case \$1828.13 & travel expenses \$654.21	\$ 2,486.34	Typical engineering fee
06/30/2015	21510,10-2	Management & Regulatory Consultants, Inc.	Other consultant	Rate Case Used & Useful	\$ 2,937.50	Typical engineering fee
10/01/2015	21,510,10	Management & Regulatory Consultants, Inc.	Other consultant	Consulting w/PSC staff regarding rate case from 9/7/15-9/21/15 (\$812.50). Balance of \$671.87 from a previously corrected invoice from 4/1/15.	\$ 1,484.37	Typical engineering fee
12/11/2015	21,510,10	Management & Regulatory Consultants, Inc.	Other consultant	Rate Case	\$ 187.50	Typical engineering fee
02/03/2016	21,510,10	Management & Regulatory Consultants, Inc.	Other consultant	Rate Case 1-11-16 Input staff data request No. 3	\$ 31.25	Typical engineering fee
03/05/2016	21,510,10	Management & Regulatory Consultants, Inc.	Other consultant	Rate Case	\$ 1,125.00	Typical engineering fee
02/27/2016	MWS-11-16	Megan Wise	Other charges/fees	Shipped package to Tallahassee, FL for PSC meeting	\$ 114.14	Typical engineering fee
02/03/2015	42007	Milian Swain & Associates, Inc.	Accounting	SERVICES THROUGH JAN 31, 2015 RATE CASE	\$ 2,337.50	Typical acct fee
03/04/2015	42049	Milian Swain & Associates, Inc.	Accounting	In connection with application to increase rates	\$ 862.50	Typical acct fee
03/31/2015	42086	Milian Swain & Associates, Inc.	Accounting	Professional services in connection with application to rate increase	\$ 400.00	Typical acct fee
04/27/2015	42122	Milian Swain & Associates, Inc.	Accounting	Services in regard to Increase rates	\$ 812.50	Typical acct fee
06/03/2015	42174	Milian Swain & Associates, Inc.	Accounting	Services in regard to application for increased rates	\$ 2,587.50	Typical acct fee
06/30/2015	42223	Milian Swain & Associates, Inc.	Accounting	Services - Application to increase rates	\$ 21,625.00	Typical acct fee
08/01/2015	42257	Milian Swain & Associates, Inc.	Accounting	Professional services with application to increase rates (MFR's)	\$ 25,237.50	Typical acct fee
09/01/2015	42312	Milian Swain & Associates, Inc.	Accounting	Professional services through August 31, 2015 to increase MFR's (General Rate Case and Deficiencies)	\$ 16,150.00	Typical acct fee
09/09/2015	42174B	Milian Swain & Associates, Inc.	Accounting	Professional services through May 29, 2015 to increase MFR's (revised bill from June 3, 2015)	\$ 862.50	Typical acct fee

09/29/2015	42355	Milan Swain & Associates, Inc.	Accounting	Services through September 25, 2015 for Rate Case	\$ 13,175.00	Typical acct fee
11/02/2015	42395	Milan Swain & Associates, Inc.	Accounting	Services through October 30, 2015 for Rate Case	\$ 4,550.00	Typical acct fee
12/01/2015	42435	Milan Swain & Associates, Inc.	Accounting	Services through November 27, 2015 for Rate Case	\$ 2,263.00	Typical acct fee
01/04/2016	42471	Milan Swain & Associates, Inc.	Accounting	For professional services rendered through December 25, 2015 in connection with application to increase rates (MFR's)	\$ 2,250.00	Typical acct fee
02/01/2016	42505	Milan Swain & Associates, Inc.	Accounting	Rate Case For professional services rendered through January 31, 2016 in connection with application to increase rates (MFR's)	\$ 1,475.00	Typical acct fee
03/01/2016	42548	Milan Swain & Associates, Inc.	Accounting	Rate Case and deficiencies	\$ 10,475.00	Typical acct fee
03/28/2016	42576	Milan Swain & Associates, Inc.	Accounting	Rate Case	\$ 200.00	Typical acct fee
05/07/2016	42620	Milan Swain & Associates, Inc.	Accounting	Rate Case For Professional services rendered through April 30, 2016 in connection with application to increase rates (MFR's)	\$ 800.00	Typical acct fee
10/23/2015		Office Depot	Other charges/fees	Labels, envelopes, paper for Rate Case mailing	\$ 162.98	Mailing to inform customers of rate increase
10/29/2015		Office Depot	Other charges/fees	Labels and envelopes for 2nd rate case mailing	\$ 134.12	Mailing to inform customers of rate increase
03/23/2016		Office Depot	Other charges/fees	Rate Case customer notification letters, labels, envelopes, paper, glue stick	\$ 219.40	Mailing to inform customers of rate increase
06/18/2015		Office Max	Other charges/fees	Rate Case Presentation maps	\$ 321.69	Sending docs to legal team for rate case
01/16/2015	7571	Smith Oropeza Hawks P.L.	Legal	RATE CASE PSC	\$ 441.00	Typical legal fee for utility of this size.
02/16/2015	7732	Smith Oropeza Hawks P.L.	Legal	PSC Rate Case	\$ 610.00	Typical legal fee for utility of this size.
03/16/2015	7896	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 808.50	Typical legal fee for utility of this size.
04/16/2015	8078	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 847.00	Typical legal fee for utility of this size.
05/18/2015	8240	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 697.62	Typical legal fee for utility of this size.
06/18/2015	8377	Smith Oropeza Hawks P.L.	Legal	Call w/Seidman, emails regarding rate case	\$ 462.00	Typical legal fee for utility of this size.
07/16/2015	8448	Smith Oropeza Hawks P.L.	Legal	Emails w/Friedman, conference call, provide responses, review emails, met w/BWS	\$ 1,291.50	Typical legal fee for utility of this size.
08/16/2015	8694	Smith Oropeza Hawks P.L.	Legal	Review emails from BWS and Swain, draft responses, conference call	\$ 2,849.50	Typical legal fee for utility of this size.
09/17/2015	8855	Smith Oropeza Hawks P.L.	Legal	Review emails, calls, prepare correspondence, review adjustments	\$ 3,194.00	Typical legal fee for utility of this size.
10/16/2015	9015	Smith Oropeza Hawks P.L.	Legal	Review emails/letters, draft responses, review reconciliation, review litigation summary	\$ 2,181.00	Typical legal fee for utility of this size.
11/17/2015	9187	Smith Oropeza Hawks P.L.	Legal	Review emails, conference calls for Rate Case	\$ 697.50	Typical legal fee for utility of this size.
12/16/2015	9343	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 8,054.30	Typical legal fee for utility of this size.
01/16/2016	9495	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 500.50	Typical legal fee for utility of this size.
02/16/2016	9663	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 2,872.00	Typical legal fee for utility of this size.
03/16/2016	9824	Smith Oropeza Hawks P.L.	Legal	Rate Case	\$ 3,250.20	Typical legal fee for utility of this size.
04/18/2016	9906	Smith Oropeza Hawks P.L.	Legal	Rate Case Discuss response to PSC inquiry on billing, emails w/CJ.Friedman, Review PAA order, Billing regarding Harbor Shores.	\$ 1,160.00	Typical legal fee for utility of this size.
04/20/2016	10052	Smith Oropeza Hawks P.L.	Legal	Rate Case Evidentiary Hearing Review appeal of PAA by OPC and Monroe County, emails w/CJ and WLS, Review petition settlement, emails/calls w/Friedman	\$ 2,187.00	Typical legal fee for utility of this size.
03/01/2016		Subway	Other charges/fees	Dinner on 2/29-16 at Tallahassee, FL PSC Rate Case mtg.	\$ 6.18	PSC mtg in Tallahassee
10/29/2015		U.S. Postmaster	Other charges/fees	11 rolls of stamps for Rate Case mailing Customer Notice of rate increases	\$ 539.00	Mailing to inform customers of rate increase
10/29/2015		U.S. Postmaster	Other charges/fees	12 rolls of stamps for 2nd rate case mailing	\$ 588.00	Mailing to inform customers of rate increase
10/29/2015		U.S. Postmaster	Other charges/fees	Rolls of stamps for customer notice of rate increases mailing	\$ 49.00	Mailing to inform customers of rate increase
03/23/2016		U.S. Postmaster	Other charges/fees	Rate Case customer notification letters 13 rolls of stamps	\$ 637.00	Mailing to inform customers of rate increase
12/11/2015		United Airlines	Other charges/fees	Rate Case - Chns to travel to Tallahassee FL	\$ 480.20	PSC mtg in Tallahassee
10/01/2014	44491	Weiler Engineering	Engineering	Rate Case	\$ 2,067.50	Typical engineering fee
11/06/2014	44550	Weiler Engineering	Engineering	Valuation & PSC	\$ 717.50	Typical engineering fee
02/04/2015	44886	Weiler Engineering	Engineering	CAPITAL - RATE CASE	\$ 285.00	Typical engineering fee
05/08/2015	44831	Weiler Engineering	Engineering	Rate case	\$ 660.00	Typical engineering fee
06/08/2015	44854	Weiler Engineering	Engineering	Rate Case	\$ 402.50	Typical engineering fee
07/01/2015	44939B	Weiler Engineering	Engineering	Rate Case	\$ 846.25	Typical engineering fee
08/10/2015	44997	Weiler Engineering	Engineering	Rate Case	\$ 47.50	Typical engineering fee
09/02/2015	45035	Weiler Engineering	Engineering	Rate Case	\$ 95.00	Typical engineering fee
09/30/2015	45081	Weiler Engineering	Engineering	Rate Case	\$ 355.00	Typical engineering fee
01/08/2016	45207	Weiler Engineering	Engineering	Rate Case response to PSC data request #2	\$ 142.50	Typical engineering fee
02/03/2016	45239	Weiler Engineering	Engineering	Rate Case: KWRRU, PSC, call w/CJ, discuss projected construction admin costs, table of percentages on 1/13/16	\$ 47.50	Typical engineering fee
					<u>\$ 201,521.89</u>	