

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 150071-SU

**K W RESORT UTILITIES CORP.'S
AMENDED MOTION FOR LEAVE TO FILE LATE-FILED EXHIBIT**

K W Resort Utilities Corp. (“KWRU”), by and through undersigned counsel, hereby moves the Commission for leave to file a late-filed exhibit, and in support thereof states as follows:

1. On or about October 27, 2016, KWRU served its responses to the Public Service Commission’s (“Commission”) Second Set of Interrogatories to KWRU and Second Request for Production of Documents to KWRU.

2. The Second Set of Interrogatories, No. 47, requested that KWRU provide “the most recent actual rate case expense, in addition to detailed explanations and calculations to justify the estimated expense to complete this case” and the Second Request for Production of Documents, No. 31, requested “any and all documents supporting, related to, or identified in the response to Interrogatory No. 47.”

3. In response to Request for Production of Documents No. 31, KWRU provided invoices for rate case expenses through that date, but failed to provide an estimated expense to complete this case for counsel Smith Oropeza Hawks, P.L, Milian, Swain & Associates, Inc., Weiler Engineering Corp., and Jeffrey E. Allen, P.A. Friedman and Friedman, P.A. and Management & Regulatory Consultants, Inc. provided estimates of rate case expense through completion of the case.

4. At final hearing in this matter, the Commission did not request an update to rate case expenses be filed by KWRU. As such, the record does not reflect the actual amounts expended in this action for the period since the last expense update to the Commission.

5. In the interest of justice and fairness, and in order that the record may accurately reflect the expenses incurred in this case so that the Commission may adjudge the appropriate amount, KWRU desires to enter into the record invoices for rate case expenses incurred since the last update to the Commission, KWRU's October 27, 2016 discovery responses. Such invoices are attached hereto and incorporated herein as Exhibit "A".

6. These invoices relate to the final hearing and drafting of the post hearing statement, with the exception of Jeffrey E. Allen, P.A.'s invoice, which relates to discovery.

7. This Motion has been amended to include within Exhibit "A", actual expenses of Weiler Engineering Corp. and Jeffrey E. Allen, P.A.

WHEREFORE, K W Resort Utilities Corp., prays this Commission enter an Order granting it leave to file a late-filed exhibit, consisting of invoices detailing expenses which were incurred by KWRU after the last submission of rate case expense documentation, and for such other, further relief as the Commission finds just, equitable and proper.

CERTIFICATION OF CONFERRAL

Undersigned counsel conferred as to the original of this motion with the other parties in the case. Counsel for PSC took no position with respect to the Motion. Counsel for OPC and Monroe County, and Representative for Harbor Shores Condominium Unit Owners Association, Inc. objected to the Motion.

CERTIFICATE OF SERVICE
DOCKET NO. 150071-SU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by

E-mail to the following parties this 9th day of December, 2016:

Erik L. Sayler, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
Email: SAYLER.ERIK@leg.state.fl.us

Kyesha Mapp, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
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Robert Scheffel Wright, Esquire
John T. LaVia, III, Esquire
Gardner, Bist, Bowden, Bush, Dee, LaVia &
Wright, P.A.
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Robert B. Shillinger/Cynthia Hall
Monroe County Attorney's Office
1111 12th Street, Suite 408
Key West, FL 33040
Email: hall-cynthia@monroecounty-fl.gov

Harbor Shores Condominium Unit Owners
Association, Inc.
Ann M. Aktabowski
6800 Maloney Avenue, Unit 100
Key West, FL 33040
Email: HarborShoresHOA@gmail.com

Respectfully submitted,

SMITH OROPEZA HAWKS, P.L.
138-142 Simonton Street
Key West, FL 33040
Telephone: (305) 296-7227
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bart@smithoropeza.com

/s/ Barton W. Smith
Barton W. Smith, Esquire
For the Firm

AND

FRIEDMAN & FRIEDMAN, P.A.
766 North Sun Drive, Suite 4030
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mfriedman@ff-attorneys.com

/s/ Martin S. Friedman

Martin S. Friedman, Esquire
For the Firm

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www.SmithOropeza.com

Invoice

Invoice #: 10992

Invoice Date: 11/15/2016

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
LR	10/19/2016	Review file for Exhibit 4 to E.Castle Direct Testimony; prepare e-mail message to E.Castle re: costs for air vacuum tank replacement exhibit; assemble documents for deposition of C.Johnson	2.6	120.00	312.00
LR	10/20/2016	Review e-mail message from BWS; assemble and forward Direct and Rebuttal Testimony of E.Castle to E.Castle; review e-mail message from E.Castle re: Exhibit ERC-04; prepare Notice of Filing Exhibit ERC-4 and forward to BWS; with PSC telephone call to Key West Citizen re: proof of publication; assemble documents for continued deposition of C.Johnson.	0.8	120.00	96.00
LR	10/21/2016	Follow-up with court reporter re: 10/19/2016 and 10/20/2016 transcripts from C.Johnson deposition.	0.1	120.00	12.00
LR	10/21/2016	Assist with documents for D.Swain deposition; redact BB&T wire advice, save to file and forward to NB; save Staff's 3d discovery requests to file and forward to NB; revise Notice of Filing Exhibit ERC-4, scan and save to file; file Notice of Filing Exhibit ERC-4 with PSC and forward to opposing parties.	0.8	120.00	96.00
BWS6.1	10/24/2016	Telephone call with D. Swain prior to deposition; Attend deposition of D. Swain; Telephone call with M. Friedman and D. Swain regarding updating testimony	4.4	400.00	1,760.00
NB4	10/25/2016	Continue review/drafting of discovery for OPC 5th and PSC 2nd requests; E-mail to SP; E-mails to E. Castle and C. Johnson; Phone call with C. Johnson; E-mail to BWS; E-mails to/from D. Swain; E-mail from BWS/K. Mapp re: discovery formatting; E-mails to/from J. Allen; Phone call with K. Mapp; Final review responses with BWS.	4.9	275.00	1,347.50

Total

Payments/Credits

Balance Due

EXHIBIT A

Smith | Oropeza | Hawks, PL

138-142 Simonton Street

Key West, FL 33040

(305)296.7227 (305)296.8448

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Item	Date	Description	Hours	Rate	Amount
BWS6.1	10/25/2016	Review K. Mapp proposed prehearing order; Emails from and to M. Friedman; Review discovery responses	1.3	400.00	520.00
NB4	10/26/2016	E-mail to/from C. Johnson; E-mail to LR; Final revisions to responses and review expert provided material.	4.7	275.00	1,292.50
BWS6.1	10/26/2016	Provide revisions to proposed order; Provide information for discovery requests	1.5	400.00	600.00
LR	10/26/2016	Revise and finalize KWRU Responses to OPC Fifth Set of Interrogatories and Request to Produce; assemble and organize documents; prepare Notice of Service of Responses to OPC's 5th Discovery Requests and file with PSC; prepare-mail messages to opposing parties forwarding copies of Notice of Service of Responses to OPC Fifth Set of Interrogatories and Request to Produce, Response to 5th Interrogatories and 5th Request to Produce; prepare e-mail message to opposing parties forwarding documents; review delivery failure message; prepare DropBox link for documents and forward e-mail message to parties with link to documents produced.	4.2	120.00	504.00
NB4	10/27/2016	Review provided documents; Draft discovery; Multiple e-mails with CJ, D. Swain, E. Castle; Final review discovery; Review Aktabowski motions; Draft responses to PSC 3d Interrogatories.	7.2	275.00	1,980.00
BWS6.1	10/27/2016	Review and revise discovery requests; Assist in compiling documents to be produced and organizing same;	1.1	400.00	440.00

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Item	Date	Description	Hours	Rate	Amount
LR	10/27/2016	Review e-mail messages re: DropBox documents; download documents; prepare Notice of Service of KWRU Responses to Staff's Second Discovery Requests; scan and save to file; revise and finalize KWRU Responses to Staff's 2d Interrogatories and 2d Request for Production and save to file; file Notice of Service with PSD; prepare e-mail message to opposing parties forwarding copies of Notice of Service and Responses; save responsive documents to flash drives; prepare FedEx envelopes to parties; travel to FedEx facility to delivery packages.	3.4	120.00	408.00
LR	10/27/2016	Review e-mail messages and download documents from DropBox; forward Acknowledgment Page to C.Johnson; save Notice of Intent to Use Deposition to file.	0.9	120.00	108.00
NB4	10/28/2016	Draft discovery responses; E-mails to/from CJ, K. Bianchi, E. Castle, J. Allen, D. Swain; Final review with BWS.	3.2	275.00	880.00
BWS6.1	10/28/2016	Communications with M. Friedman during prehearing conference; Review testimony of witnesses to revise prehearing order positions of KWRU; Email D. Swain regarding information needed	3.2	400.00	1,280.00
LR	10/28/2016	Prepare Notice of Service of KWRU's Responses to Staff's Third Discovery Requests; scan and save to file; file Notice of Service with PSC; revise and finalize KWRU's Responses to Staff's Third Discovery Requests; scan and save to file; prepare e-mail message to opposing parties forwarding Notice of Service and Responses to Staff's Third Discovery Requests; upload responsive documents to flash drives; prepare FedEx envelopes to parties; travel to FedEx facility to deliver FedEx envelopes.	3.8	120.00	456.00

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Item	Date	Description	Hours	Rate	Amount
NB4	10/31/2016	Draft opposition to OPC Motion to strike; Draft written objection to Atkabowski notice of intent to use deposition; Discuss same with BWS; E-mails to/from F. Seidman and C. Johnson; E-mail to G. Wright.	5.2	275.00	1,430.00
BWS6.1	10/31/2016	Revise opposition to motion to strike; Revise objection to Atkabowski notice of intent to rely upon deposition of C. Johnson; Telephone call with M. Friedman regarding remaining outstanding items; Revise prehearing order per request of PSC; Review emails from PSC regarding exhibits; Begin discovery review of exhibits	5	400.00	2,000.00
LR	10/31/2016	Follow-up with reporter for 10/19/2016 deposition transcript; forward KWRU Responses to Staff 2d and 3d Interrogatories and deposition transcripts for 10/19/2016 and 10/20/2016 to C. Johnson; forward all deposition transcripts to M. Friedman; save Errata Sheet; revise and finalize KWRU's Written Notice of Objection to Harbor Shores' Notice of Intent to Use Deposition and Response in Opposition to motion to Strike Portions of Rebuttal Testimony and Exhibits filed by KWRU; scan and save pleadings to file; file pleadings with PSC and forward copies to opposing parties.	2.1	120.00	252.00
NB4	11/1/2016	Various e-mails re: final hearing preparation and discovery completion; Discuss discovery response categorization and evidence entry with BWS.	1.6	275.00	440.00

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Item	Date	Description	Hours	Rate	Amount
BWS6.1	11/1/2016	Revise prehearing order; Email from and to G. Wright; Telephone call with G. Wright; Emails from and to client regarding potential financing to lower claim below initial request and other outcomes; Review discovery from PSC and responses; Emails from and to K. Mapp regarding stipulating to same; Review Exhibit list proposed by K. Mapp; Telephone call with K. Mapp; Discuss with M. Friedman and N. Batty	4.5	400.00	1,800.00
LR	11/1/2016	Review e-mail messages from BWS; save various documents to file;	1.9	120.00	228.00
NB4	11/2/2016	All hands trial preparation phone call; Brief document review; Exhibit work and update exhibit list.	0.9	275.00	247.50
BWS6.1	11/2/2016	Discuss potential outcomes of case with D. Swain; Telephone call with K. Mapp regarding same; Telephone call with WLS regarding potential outcome scenarios; Conference call with team to discuss trial strategy and things needed for trial; Email from and to S. Wright regarding settlement offer; Discuss with NB sponsoring exhibits	2	400.00	800.00
LR	11/2/2016	Meet with BWS re: Staff Discovery Requests to D.Swain; upload Responses to Staff Discovery Requests with attendant documents; prepare e-mail to D.Swain re: same; prepare Notice of Filing Affidavit of Publication; scan and save to file; file with PSC and forward copy to opposing parties; save Summary Statements to file.	1.8	120.00	216.00
BWS6.1	11/3/2016	Review PSC orders requested for judicial notice; Discuss trial with CJ; Prepare questions CJ may be questioned about; Review testimony of Woodcock for cross examination; Review Santamaria testimony for excusing from testimony	2.5	400.00	1,000.00

Total

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Item	Date	Description	Hours	Rate	Amount
NB4	11/4/2016	Discuss examination strategy/final hearing preparation with BWS; E-mail from K. Mapp; E-mails from/to M. Friedman; E-mails from/to BWS.	1	275.00	275.00
BWS6.1	11/4/2016	Review and revise exhibit list; Review comprehensive exhibit; Telephone call with M. Friedman to discuss exhibits; Work on CJ questions and discuss with NB	2.8	400.00	1,120.00
LR	11/4/2016	Prepare Notice of Filing Errata Sheet to C.Johnson October 20, 2016 deposition transcript; scan and save to file; file Notice of Filing with PSC and forward to opposing parties; save Comprehensive Exhibit List to file; assist in preparation for PSC hearings.	1.3	120.00	156.00
BWS6.1	11/5/2016	Meet with CJ regarding testimony	1.3	400.00	520.00
LR	11/6/2016	Assist in preparation for PSC hearings.	0.6	120.00	72.00
NB4	11/7/2016	E-mail from/to BWS; Pull loan documentation from discovery and transmit same for hearing; E-mails from/to BWS re: interrogatory 69, draft response, e-mail to LR; Review correspondence; Discuss same with LR; Prepare supplemental response; Prepare documents for hearing.	1.2	275.00	330.00
BWS6.1	11/7/2016	Prepare for and attend rate case evidentiary hearing and public comment portion	11.5	400.00	4,600.00
LR	11/7/2016	Prepare Notice of Service of Supplemental Response to Interrogatory No. 69; revise and finalize Supplemental Response to Interrogatory No. 69; scan and save Notice of Service and Supplemental Response to file; file Notice of Service with PSC; forward Notice of Service and Supplemental Response to opposing parties.	0.8	120.00	96.00

Total

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Due Date: Due on Receipt

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Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	11/8/2016	Prepare for and attend rate case evidentiary hearing; Post hearing organization of file	8.5	400.00	3,400.00
Reimb G...	10/28/2016	2 (8GB) Flashes drives for Case.		64.48	64.48
	10/31/2016	Accurate Stenotype Reporters' fee for copy of Transcript from deposition taken October 24, 2016.		315.20	315.20
	10/31/2016	Premier Reporting's fee for Deposition transcript of Patricia Merchant		229.60	229.60
	11/14/2016	Accurate Stenotype Reporters' fee for Copy of Transcript of Deposition of Christopher Johnson		389.20	389.20
	11/14/2016	2 more Flash Drives for Case		24.70	24.70
FedEx	11/14/2016	(10) FedEx mailings		122.88	122.88
Office	11/14/2016	Office Supplies		815.50	815.50
		Total Reimbursable Expenses			1,961.56

Total \$33,036.06

Payments/Credits \$0.00

Balance Due \$33,036.06

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

Smith | Oropeza | Hawks, PL

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Invoice

Invoice #: 11071

Invoice Date: 12/6/2016

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	11/16/2016	E-mail re: post-hearing statement; Review documentation on same; Discuss with BWS and outline responses; Begin compiling documentation/addressing items.	1.6	275.00	440.00
BWS6.1	11/16/2016	Meet with NB to divide prehearing argument drafts	1.3	400.00	520.00
NB4	11/17/2016	Discuss responses with BWS; Begin testimony review; Draft responses.	1.5	275.00	412.50
NB4	11/18/2016	Review testimony and draft responses; Detailed testimony and PAA review;	3.5	275.00	962.50
LR	11/21/2016	Download and save hearing transcripts to file.	0.1	120.00	12.00
NB4	11/21/2016	Draft post hearing positions; E-mails to/from LR; Detailed testimony review.	4.1	275.00	1,127.50
NB4	11/22/2016	Draft post-hearing statement.	6.6	275.00	1,815.00
LR	11/22/2016	Download and save Recommendation for 12-06-2016 agenda to file	0.1	120.00	12.00
NB4	11/23/2016	Draft post hearing statement.	4.6	275.00	1,265.00
NB4	11/26/2016	Review testimony and draft post-hearing statement.	2.2	275.00	605.00
NB4	11/28/2016	Draft post hearing order.	6.3	275.00	1,732.50
NB4	11/29/2016	Continue drafting post-hearing statement; Meet with BWS re: same.	7	275.00	1,925.00

Total

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Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS6.1	11/29/2016	Discuss with NB certain Issues in post hearing statement and additional information to be added; Review and revise post hearing statement	2.9	400.00	1,160.00
NB4	11/30/2016	E-mail from BWS; Review revisions and revisions to post-hearing statement; Detailed precedent research.	5.1	275.00	1,402.50
BWS6.1	11/30/2016	Revise post hearing statement; Meet with NB to discuss same	1.6	400.00	640.00
LR	11/30/2016	Scan Staff Hearing Exhibits to file.	0.5	120.00	60.00
NB4	12/1/2016	Discuss with BWS and revisions to post-hearing statement; E-mail to witnesses; E-mails to/from D. Swain and case research.	3	275.00	825.00
NB4	12/2/2016	E-mails and incorporate D. Swain changes to post-hearing brief; Revisions to post=hearing brief; E-mails to C. Johnson; E-mails to/from F. Seidman.	3.7	275.00	1,017.50
BWS6.1	12/2/2016	Meet with NB regarding revisions to post hearing statement	0.3	400.00	120.00
NB4	12/3/2016	Continue incorporation of D. Swain comments into post-hearing brief; Review and incorporate input of F. Seidman and M. Friedman.	1.8	275.00	495.00
BWS6.1	12/4/2016	Revise post-hearing brief	2.1	400.00	840.00
NB4	12/5/2016	Discuss revisions with BWS; Additional revisions and research.	4.4	275.00	1,210.00
BWS6.1	12/5/2016	Review final portions of rate case needing information and obtain same from transcript; Discuss with NB finalizing post hearing statement	1.3	400.00	520.00

Total

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Item	Date	Description	Hours	Rate	Amount
NB4	12/6/2016	Discuss attorney's fees with BWS; Attempted call to M. Friedman and phone call with D. Swain.	0.3	275.00	82.50
BWS6.1	12/6/2016	Phone calls with N. Batty and D. Swain.	0.2	400.00	80.00
BWS6.1	12/6/2016	Telephone call with NB and M. Friedman regarding remaining items on post hearing statement	0.4	400.00	160.00
NB4	12/7/2016	Draft/reconcile rate case expense; Discuss same with BWS; Revisions to posthearing statement.	2.6	275.00	715.00
BWS6.1	12/7/2016	Discuss with NB Issue 25 rate case expense; Telephone call with M. Friedman regarding same	0.4	400.00	160.00
NB4	12/8/2016	Draft motion for leave to file late-filed exhibit; Conferral e-mail; E-mails to D. Swain and F. Seidman.	1.2	275.00	330.00

Total \$20,646.50

Payments/Credits \$0.00

Balance Due \$20,646.50

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

EXHIBIT A

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

Estimate to Complete Rate Case as of 12/8/2016 (Additional Expenses)

<u>Hours</u>	<u>Description</u>
2.5	Review Post-Hearing Briefs
7	Review Final Order, Conference with client
9.5 hours @ \$350.00 ¹ per hour	\$3,325.00

¹ The billing rates of Barton W. Smith, Esq., Ashley Sybesma, Esq. and Nick Batty, Esq. are \$400.00/hour, \$350.00/hour, and \$275.00/hour, respectively. A blended rate was derived to arrive at this number.

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

- Actual Attorney Fees through December 7, 2016 (Invoices and WIP Ledger Attached or included in Exhibit DDS-3 and responses to Staff's second discovery): \$68,040.00 (**Includes** \$1,188.00 to correct deficiencies)
- Actual Costs through October 22, 2016 (Invoices Attached or included in DDS-3 and responses to Staff's second discovery): \$5,036.23
- Filing Fee: \$4,500.00

ESTIMATE TO COMPLETE RATE CASE THROUGH FINAL ORDER

<u>Hours</u>	<u>Description</u>
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation;
4.0 hrs.	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.
10.5 hrs. @ \$360/hr.	\$3,780.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 0.00

\$ 0.00 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$71,820.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$5,036.23

TOTAL ACTUAL FILING FEE: \$4,500.00

Date	Received From/Paid To	Chq#	General		Fees	Bld		Trust Activity		Balance
			Rcpts	Disbs		Inv#	Acc	Rcpts	Disbs	
80	KW Resort Utilities Corp.									
34000.01	2014 TY RATE CASE									
										Resp Lawyer: MSF
		UNBILLED			BILLED			BALANCES		
TOTALS	CHE + RECOV + FEES = TOTAL	DISBS + FEES + TAX - RECEIPTS	= A/R	TRUST						
PERIOD	0.00 0.00 360.00 360.00	9536.23 68040.00 0.00 64884.99	12691.24	0.00						
END DATE	0.00 0.00 360.00 360.00	9536.23 68040.00 0.00 64884.99	12691.24	0.00						
		UNBILLED			BILLED			BALANCES		
FIRM TOTAL	CHE + RECOV + FEES = TOTAL	DISBS + FEES + TAX - RECEIPTS	= A/R	TRUST						
PERIOD	0.00 0.00 360.00 360.00	9536.23 68040.00 0.00 64884.99	12691.24	0.00						
END DATE	0.00 0.00 360.00 360.00	9536.23 68040.00 0.00 64884.99	12691.24	0.00						

REPORT SELECTIONS - Client Ledger

Layout Template Default
Advanced Search Filter None
Requested by MSF
Finished Thursday, December 08, 2016 at 11:24:25 AM
Ver 14.1 (14.1.20150324)
Matters 34000.01
Clients All
Major Clients All
Client Intro Lawyer All
Matter Intro Lawyer All
Responsible Lawyer All
Assigned Lawyer All
Type of Law All
Select From Active, Inactive, Archived Matters
Matters Sort by Default
New Page for Each Lawyer No
New Page for Each Matter No
No Activity Date Dec/31/2199
Firm Totals Only No
Totals Only Yes
Entries Shown - Billed Only No
Entries Shown - Disbursements Yes
Entries Shown - Receipts Yes
Entries Shown - Time or Fees Yes
Entries Shown - Trust Yes
Incl. Matters with Retainer Bal No
Incl. Matters with Neg Unbld Disb No
Trust Account All
Working Lawyer All
Include Corrected Entries No
Show Check # on Paid Payables No
Show Client Address No
Consolidate Payments No
Show Trust Summary by Account No
Show Interest No
Interest Up To Dec/ 8/2016
Show Invoices that Payments Were Applied to No
Display Entries in Date Order

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

November 4, 2016

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

Invoice No.: 3271
File No.: 34000.01

Attention: Christopher A. Johnson, President

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

RE: 2014 TY RATE CASE

Balance Due Now **\$9,206.72**

FEES

			<u>Hours</u>	<u>Amount</u>
10/03/16	MSF	Prepare for and participate in informal conference on issues identification; Correspondence with Ms. Swain;	2.80	\$1,008.00
10/04/16	MSF	Review and comment upon correspondence from Ms. Yopp; Review Notice from Staff and draft letter to Mr. Johnson and attorney Smith concerning same;	0.40	\$144.00
10/05/16	MSF	Correspondence with Mr. Johnson and attorney Smith; Telephone Conference with attorney Smith who telephoned;	0.20	\$72.00
10/08/16	MSF	Correspondence with attorney Smith; Research and draft Prehearing Statement and letter to all concerning same;	1.80	\$648.00
10/10/16	MSF	Review and incorporate Mr. Seidman's comments to Prehearing Statement; Telephone Conference with attorney Smith who telephoned;	0.40	\$144.00

EXHIBIT A

10/11/16	MSF	Review and comment upon responses to staff discovery and prehearing statement;	0.20	\$72.00
10/12/16	MSF	Review revised proposed Stipulations;;Conference call regarding stipulations; Follow-up correspondence; Revise Prehearing Statement to incorporate Rebuttal Testimony and Stipulations; Letter to Ms. Swain concerning same;	1.60	\$576.00
10/13/16	MSF	Telephone Conference with Ms. Swain and finalize Prehearing Statement; Letter to other attorneys regarding another stipulation; Review interim rate report and draft letter to PSC Clerk	0.90	\$324.00
10/14/16	MSF	Correspondence with attorney Smith regarding HOA proposed Motion;	0.20	\$72.00
10/17/16	MSF	Review Harbor Shores Motion for Extension of Time and Prefiled Testimony and letter to attorney Smith concerning same; Review and comment upon response to HOA Motion	0.40	\$144.00
10/18/16	MSF	Telephone Conference with attorney Smith and Mr. Johnson; Miscellaneous correspondence related to PSC and new OPC discovery;	0.60	\$216.00
10/20/16	MSF	Telephone Conference with attorney Smith who telephoned to discuss depositions;	0.10	\$36.00
10/21/16	MSF	Telephone Conference with attorney Smith who telephoned regarding upcoming deposition of Ms. Merchant; Draft Affidavit of Mailing hearing notice and correspondence with Mr. Johnson concerning same; Draft and efile Notice of Filing Affidavit of Mailing; Review, research and respond to correspondence from Ms. Swain regarding projected test year; Correspondence regarding staff discovery; telephone conference with attorney Smith who telephoned regarding Merchant deposition;	1.10	\$396.00
10/22/16	MSF	Telephone Conference with Mr. Seidman who telephoned; Correspondence to and telephone conference with attorney Smith regarding upcoming prehearing and trial preparation;	0.20	\$72.00

EXHIBIT A

10/23/16	MSF	Assist in PSC Staff 2nd discovery responses;	0.20	\$72.00
10/24/16	MSF	Telephone Conference with attorney Smith and Ms. Swain to discuss her deposition testimony	0.20	\$72.00
10/26/16	MSF	Review and provide comments to attorney Smith regarding draft Prehearing Order; Correspondence with Ms. Swain and Mr. Seidman; Review, research and respond to correspondence from Mr. Johnson regarding access to customers property;	0.40	\$144.00
10/27/16	MSF	Review, research and respond to correspondence from OPC attorney Saylor; Travel to Tallahassee for Prehearing conference at PSC;	4.00	\$1,440.00
10/28/16	MSF	Review revised Prehearing Order from PSC attorney Mapp; Attend Prehearing conference and telephone conference with attorney Smith afterwards; Return to Lake Mary office;	7.10	\$2,556.00
10/30/16	MSF	Research prior PSC Orders regarding Deason testimony;	0.80	\$288.00
10/31/16	MSF	Telephone Conference with attorney Smith regarding prehearing order and OPC Motions;	0.50	\$180.00
		Total Fees	24.10	\$8,676.00

DISBURSEMENTS

		<u>Amount</u>
10/31/16	Travel to Tallahassee for Prehearing	\$530.72
	Total Disbursements	<u>\$530.72</u>
	Total Fees & Disbursements	<u>\$9,206.72</u>

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, 2016

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

Invoice No.: 3354
File No.: 34000.01

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

Attention: Christopher A. Johnson, President

RE: 2014 TY RATE CASE

Balance Due Now

\$12,691.24

FEES

			<u>Hours</u>	<u>Amount</u>
11/01/16	MSF	Review correspondence regarding evidentiary stipulations, settlement, and prehearing order and telephone conference with attorneys Smith and Batty concerning same;	0.20	\$72.00
11/02/16	MSF	Telephone Conference with attorney Smith and witnesses regarding trial preparation; Review summaries and other miscellaneous correspondence	1.00	\$360.00
11/04/16	MSF	Telephone Conference with attorney Smith who telephoned; Letter to attorney Wright; Preparation for cross-examinations;	2.30	\$828.00
11/05/16	MSF	Travel to Key West for hearing	3.30	\$1,188.00
11/06/16	MSF	Trial preparation with attorney Smith. Mr. Johnson, Mr. Seidman and Ms. Swain; additional outline of argument and cross examination.	3.70	\$1,332.00

EXHIBIT A

11/07/16	MSF	Prepare cross examination of Ms. Merchant and Mr. Deason; Attend technical and customer service hearings	10.00	\$3,600.00
11/08/16	MSF	Final preparation and complete technical hearing;	6.40	\$2,304.00
	MSF	Review OPC's fourth discovery and letter to Mr. Hoy and others concerning same;	0.20	\$72.00
11/09/16	MSF	Return to Lake Mary office	3.00	\$1,080.00
11/10/16	MSF	Begin draft of Post Hearing Issues and Positions;	0.80	\$288.00
11/11/16	MSF	Finalize template for Post Hearing Statement of Issues and Positions and letter to attorney Smith concerning same;	0.30	\$108.00
11/14/16	MSF	Review interim rate report and draft letter to PSC Clerk	0.10	\$36.00
11/17/16	MSF	Telephone Conference with attorney Smith regarding post hearing brief	0.30	\$108.00
		Total Fees	31.60	\$11,376.00

DISBURSEMENTS

			<u>Amount</u>
11/09/16		Travel to Key West for Final Hearing (Includes Some for Seidman & Swain)	\$1,315.24
		Total Disbursements	\$1,315.24
		Total Fees & Disbursements	\$12,691.24

Lwyr Date Entry #	Lawyer Matter	Client Matter Description	Task Explanation	Law Type	Hours	Rate	Total
MSF Dec 2/2016 39749 No Hold	Martin S. Friedman 34000.01	KW Resort Utilities Corp. 2014 TY RATE CASE		util	1.00	360.00	360.00
	BWM	Review and comment on draft of Post Hearing Brief as well as comments by Ms. Swain and Mr. Seidman;					

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	1.00	360.00
Total Billable	1.00	360.00
Total:	1.00	360.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	1.00	360.00
Total:	1.00	360.00

REPORT SELECTIONS - Time Listing

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Thursday, December 08, 2016 at 11:22:54 AM
Ver	14.1 (14.1.20150324)
Date Range	Dec/ 1/2016 To Dec/ 8/2016
Matters	34000.01
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Working Lawyer	All
Task	All
Summarize by Type of Law	No
Sorted by	Order Entered
Time/Fee	Both
Include Daily totals	No
Include Held Items only	No
Matter Security Enabled	No
Printed from	Register

Production of Documents #3
Milian, Swain & Associates, Inc.
Rate Case Expense - Billed through September 30, 2016
Docket No.: 150071-SU

MFRs through PAA	Name	Hours	Rate	Total
Preparation of MFRs				
Audit, discovery, review reco				
	C Yapp	318.75	150.00	47,812.50
	D Swain	242.75	200.00	48,550.00
	G Milian	1.00	108.92	108.92
Total Rate Case Expense Through PAA				<u><u>96,471.42</u></u>

Protest - Hearing: Actual Billed through 11/30/2016

Preparation for hearing				
Direct Testimony				
Staff's 1st set Interrogatories				
Rebuttal Testimony				
	C Yapp	47.25	150.00	7,087.50
	D Swain	110.75	200.00	22,150.00
Deposition, Preparation for hearing, Hearing				
	C Yapp	7.5	150.00	1,125.00
Expenses (travel)	D Swain	85.75	200.00	17,150.00
				490.80
Post Hearing (additional)				
	D Swain	16	200.00	3,200.00
Total Rate Case Expense for Hearing				<u><u>51,203.30</u></u>

TOTAL RATE CASE EXPENSE

147,674.72

Excluded from Rate Case Expense

Time spent correcting deficiencies				
	C Yapp	20.75	150.00	3,112.50
	D Swain	28.5	200.00	5,700.00
				<u><u>8,812.50</u></u>

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

INVOICE

Invoice No 42874
November 1, 2016
Page 1, Billing #21

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

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

General Rate Case

	Hours	Rate	Amount
Principal			
Deborah Swain	36.00	200.00	7,200.00
Senior Staff Accountant			
Cynthia Yapp	6.25	150.00	937.50
General Rate Case			\$8,137.50

Total Amount Due invoice #42874 \$8,137.50

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

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

INVOICE

Invoice No 42895
 November 29,2016
 Page 1, Billing #22

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

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

General Rate Case

	Hours	Rate	Amount
Principal			
Deborah Swain	49.75	200.00	9,950.00
Senior Staff Accountant			
Cynthia Yapp	1.25	150.00	187.50
General Rate Case			\$8,137.50

			Amount
Direct Expense			
Mileage			138.40
Hotel			129.00
Meals			219.28
Tolls			4.12
Direct Expense			\$490.80
	Total for Invoice 42895		\$8,628.30

Total Amount Due invoice #42895 \$8,628.30

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

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through December 5, 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		\$1,134.20	\$9,477.95
	Hours		5.50		50.88		56.38
Billing Rate: \$150/hr	Amount		\$825.00		\$7,631.25	\$475.99	\$8,932.24

EXHIBIT A

PROJECTED REMAINING EXPENSE THROUGH HEARING PROCESS

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

Cumulative Total, Billed and Remaining \$18,410.19

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

12/5/16
21510.10

CONSULTING - RATE CASE USED & USEFUL

PREVIOUS BALANCE \$ 1575.00

<u>Week of:</u>		HOURS	
11/01/16	FS CONSULTING -		
	CONFERENCE CALL RE HEARINGS; PREPARATION & TRAVEL FOR HEARINGS.	11.50	1725.00
11/07/16	FS CONSULTING -		
	PREPARE FOR HEARINGS; ATTEND 2 DAYS OF HEARINGS; TRAVEL.	19.50	2925.00
11/28/16	FS CONSULTING -		
	ASSIST WITH POST-HEARING BRIEF.	1.50	225.00
	FOR CURRENT SERVICES RENDERED	32.50	\$4875.00

EXPENSES:

11/5, 11/9 - TRANSPORTATION - RENTAL & FUEL	265.10
11/5, 11/9 - TOLLS	14.60
11/5-11/9 - LODGING; pd directly by client	No charge
11/5/11/9 - PARKING & VALET ASSISTANCE	136.00
11/5-118 - MEALS; 3 BREAKFASTS, 2 LUNCHESES	60.29
TOTAL EXPENSES	<u>475.99</u>

PAYMENTS AND CREDITS, 10-24-16	-1575.00
BALANCE DUE	<u>\$5350.99</u>



KEY WEST RESORT UTILITIES
 6630 Front Street
 Key West, FL 33040

Invoice

Invoice Date: Nov 3, 2016

Invoice Num: 45788

Billing Through: Oct 31, 2016

PSC Rate Case (16013.001-170:011) - Managed by (Ed Castle)

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/5/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC Rates, work on production for Nic, send documents, call with Bart re interrogatories and production	3.25	\$190.00	\$617.50
10/14/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, put together documents for item #30 production for rate case	2.50	\$190.00	\$475.00
10/17/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, finish production for item #30, compress and email to Bart, copy to flash drive and send to Chris	0.75	\$190.00	\$142.50
10/17/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, review and mark up Chris's AWT narrative for rate case	0.50	\$190.00	\$95.00
10/19/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, work on responses to 5th interrogatories	1.25	\$190.00	\$237.50
10/20/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, continue work on responses to 5th interrogatories	4.25	\$190.00	\$807.50
10/24/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, work on responses to #53 & #55 and production for #30 & #36	2.25	\$190.00	\$427.50
10/25/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, review and update responses to Rogs, coordinate with Chris's responses	1.25	\$190.00	\$237.50
10/26/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, call with Chris to discuss interrogatory #55	0.25	\$190.00	\$47.50
10/26/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, draft response to Interrogatory #70, send to Nick	0.75	\$190.00	\$142.50
10/28/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, work on responses to #71 and #71, put together historical flow data and chart	2.75	\$190.00	\$522.50
10/28/2016	Steve Suggs	Contract:PSC Rate Case KWRU PSC- Modified flow graph for PSC and sent it to Ed.	0.50	\$115.00	\$57.50

Total Service Amount: \$3,810.00



KEY WEST RESORT UTILITIES
 6630 Front Street
 Key West, FL 33040

Invoice

Invoice Date: Nov 3, 2016
Invoice Num: 45788
Billing Through: Oct 31, 2016

PSC Rate Case (16013.001-170:011) - Managed by (Ed Castle)

Amount Due This Invoice: \$3,810.00

This invoice is due on 11/3/2016

Account Summary

Services BTD	Expenses BTD	Last Inv Num	Last Inv Date	Last Inv Amt	Last Pay Amt	Prev Unpaid Amt
\$3,810.00	\$0.00	--	--	\$0.00	\$0.00	\$0.00

Total Amount Due Including This Invoice: \$3,810.00

PAYABLE UPON RECEIPT



Invoice

KEY WEST RESORT UTILITIES
 6630 Front Street
 Key West, FL 33040

Invoice Date: Dec 2, 2016

Invoice Num: 45850

Billing Through: Nov 30, 2016

PSC Rate Case (16013.001-170:011) - Managed by (Ed Castle)

Professional Services

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/3/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, draft opening statement for direct testimony, send to Bart for review	0.50	\$190.00	\$95.00
11/7/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, prep for and attend PSC hearing, cross for direct testimony	2.50	\$190.00	\$475.00
11/8/2016	Ed Castle	Contract:PSC Rate Case KWRU, PSC, prep for and attend PSC hearing, cross for rebuttal testimony	1.75	\$190.00	\$332.50

Total Service Amount: \$902.50

Amount Due This Invoice: \$902.50

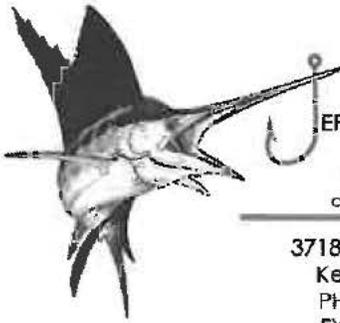
This invoice is due on 12/2/2016

Account Summary

<u>Services BTD</u>	<u>Expenses BTD</u>	<u>Last Inv Num</u>	<u>Last Inv Date</u>	<u>Last Inv Amt</u>	<u>Last Pay Amt</u>	<u>Prev Unpaid Amt</u>
\$4,712.50	\$0.00	45788	11/3/2016	\$3,810.00	\$3,810.00	\$0.00

Total Amount Due Including This Invoice: \$902.50

PAYABLE UPON RECEIPT



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
11/28/2016

Invoice

Date	Invoice #
10/31/2016	101315

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

Due Date
10/31/2016

Description	Hours	Rate	Amount
Review & Respond to PSC 2nd Request Interrogatory Items 22,29, 43, 46, 47 &50	9	300.00	2,700.00
Total			\$2,700.00

*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.*