

Milian, Swain & Associates, Inc

K W Resort Utilities Corp

Summary of Rate Case Expense Billed through December 31 2017 and Estimated Cost to Complete

**** These costs exclude the cost to correct deficiencies**

Response to Item 20 Staff 1st Set ROGs

	Cynthia Yapp	Debbie Swain	Total
MFRs preparation, client communication, coordination and review of MFRs, Responses to Audit and Data Requests			
Billing # 1 - May 30, 2017	26.25	2.00	28.25
Billing # 2 - July 5, 2017		1.00	1.00
Billing # 3 - July 31, 2017	13.00	11.00	24.00
Billing # 4 - August 28, 2017	81.75	5.25	87.00
Billing # 5 - October 2, 2017	132.00	16.25	148.25
Billing # 6 - October 30, 2017	83.75	39.00	122.75
Billing # 7 -November 24, 2017	120.00	34.50	154.50
Billing # 8 - January 3, 2017	20.00	7.50	27.50
Actual Hours Billed	476.75	116.50	593.25
Billing Rate	\$ 150.00	\$ 200.00	
Amount Invoiced	\$ 71,512.50	\$ 23,300.00	\$ 94,812.50

Estimate - Additional Hours through PAA:

1. Provide support to client - Response to Data Requests, including updates to rate case expense	24	60	84.00
2. Review Interim Order, test interim rates and consult with client	8	4	12.00
3. Review audit, discuss issues with client	8	8	16.00
4. Review direct testimony other parties, prepare rebuttal	24	40	64.00
5. Hearing preparation: depositions, review documents, prepare materials	8	40	48.00
5. Hearing attendance including travel & client meetings	0	40	40.00
6. Review Final Order, testing final approved revenue requirements and resulting final rates and discuss with client	16	8	24.00
Estimated Hours to Complete	88	200	288
Billing Rate	\$ 150.00	\$ 200.00	
Total Estimate to Complete	\$ 13,200.00	\$ 40,000.00	\$ 53,200.00

MSA TOTAL RATE CASE EXPENSE (Actual and Estimated Hours and Cost to Completion):

MSA Total Projected Hours	564.75	316.50	881.25
Rate	\$ 150.00	\$ 200.00	
MSA Total Projected Consultant Fees	\$ 84,712.50	\$ 63,300.00	\$ 148,012.50
Project expenses: travel, photocopies, etc.			\$ 2,000.00
MSA Total Projected Rate Case Expense	\$ 84,712.50	\$ 63,300.00	\$ 150,012.50