

K W Resort Utilities Corp.
Docket No. 20170141-SU
Friedman & Friedman, P.A.

- Actual Billed and Unbilled Attorney Fees through April 17, 2018 (Invoices and Client Ledger Attached): \$17,020.00 (**Includes** \$629.00 to correct deficiencies)
- Actual Billed and Unbilled Costs through January 21, 2018 (Invoices and Client Ledger attached): \$261.92.
- Filing Fee: \$4,500.00

ESTIMATE TO COMPLETE RATE CASE THROUGH FINAL ORDER

<u>Hours</u>	<u>Description</u>
6.0 hrs.	Assist in the preparation of and responses to discovery from Staff, OPC and County, deposition of Ms. Swain and miscellaneous correspondence and telephone conferences with client concerning same (primarily handled by Bart Smith);
4.0 hrs.	Preparation of Cross Examination and research concerning same;
3.0 hrs.	Prepare for, travel to and attend prehearing conference; discussions with client
38.0 hrs.	Travel to and from Key West for Final Hearing; one day preparation with witnesses and three days of final hearing and evening preparation;
5.0	Assist in preparation of the Post-Hearing Brief (primarily handled by Bart Smith);
1.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation;
3.5 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.
65 hrs. @ \$370/hr.	\$24,050.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 2,199.00 Attend Final Hearing: air fare (\$484)/meals (\$400)/hotel (\$1,315)
\$ 150.00 Estimated photocopier and other miscellaneous costs
\$ 2,349.00 TOTAL ESTIMATED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$41,070.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$2,610.92

TOTAL ACTUAL FILING FEE: \$4,500.00

Client Ledger

ALL DATES

Date	Received From/Paid To	Chq#	General		Fees	Bld	Trust Activity		Balance
Entry #	Explanation	Rec#	Rpts	Disbs		Inv#	Acc	Rcpts	Disbs

80 KW Resort Utilities Corp.
 34000.04 2017 Rate Case

Resp Lawyer: MSF

UNBILLED				BILLED				BALANCES		
CHE	+	RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST
PERIOD	0.00	0.00	2072.00	2072.00	4761.92	17020.00	0.00	19635.92	2146.00	0.00
END DATE	0.00	0.00	2072.00	2072.00	4761.92	17020.00	0.00	19635.92	2146.00	0.00

UNBILLED				BILLED				BALANCES		
CHE	+	RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST
FIRM TOTAL	0.00	0.00	2072.00	2072.00	4761.92	17020.00	0.00	19635.92	2146.00	0.00
PERIOD	0.00	0.00	2072.00	2072.00	4761.92	17020.00	0.00	19635.92	2146.00	0.00
END DATE	0.00	0.00	2072.00	2072.00	4761.92	17020.00	0.00	19635.92	2146.00	0.00

REPORT SELECTIONS - Client Ledger

Layout Template Default
 Advanced Search Filter None
 Requested by MSF
 Finished Wednesday, April 18, 2018 at 09:48:06 AM
 Ver 14.1 (14.1.20150324)
 Matters 34000.04
 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 Apr/18/2018
 Show Invoices that Payments Were Applied to No
 Display Entries in Date Order

Lwyr Date Entry #	Lawyer Matter	Client Matter Description Explanation	Law Type	Hours	Rate	Total
MSF Apr 3/2018 57025 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case meeting with PSC attorney Mapp and Correspondence with Mr. Johnson regarding deposition; correspondence with attorney Batty regarding rebuttal; telephone conference with attorney Smith regarding allocation of responsibilities; review bid variances in UIF projects;	util	0.70	370.00	259.00
MSF Apr 5/2018 57088 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case Review and comment on Staff discovery to KWRU, OPC and County; follow-up correspondence	util	0.30	370.00	111.00
MSF Apr 8/2018 57217 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case Review and comment on Ms. Swain's Rebuttal Testimony	util	0.40	370.00	148.00
MSF Apr 12/2018 57502 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case Comment on Prehearing Statement drafts from Debbie and Frank; Miscellaneous correspondence regarding County's new issues;	util	0.20	370.00	74.00
MSF Apr 13/2018 57517 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case Telephone Conference with attorney Smith in preparation for informal issues identification meeting; Attend issues identification issues meeting at PSC: review and comment on County's second discovery	util	3.10	370.00	1147.00
MSF Apr 16/2018 57581 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case Review and respond to correspondence from Mr. Johnson; Follow-up correspondence regarding Ms. Swain's deposition	util	0.30	370.00	111.00
MSF Apr 17/2018 57589 No Hold	Martin S. Friedman 34000.04	KW Resort Utilities Corp. 2017 Rate Case Review and comment on Prehearing Statement; Review and comment on Prehearing Statements of Staff OPC and Monroe County;	util	0.60	370.00	222.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	5.60	2072.00
Total Billable	5.60	2072.00
Total:	5.60	2072.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	5.60	2072.00
Total:	5.60	2072.00

REPORT SELECTIONS - Time Listing

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Wednesday, April 18, 2018 at 09:54:06 AM
Ver	14.1 (14.1.20150324)
Date Range	Apr/ 1/2018 To Apr/18/2018
Matters	34000.04
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



600 Rinehart Road, Suite 2100
 Lake Mary, Florida 32746
 Phone: (407) 830-6331

F.E.I.: 46-4480334

April 4, 2018

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

Invoice No.: 4710
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$2,146.00**

FEES

			<u>Hours</u>	<u>Amount</u>
03/06/18	MSF	Review Staff's discovery;	0.20	\$74.00
03/07/18	MSF	Correspondence with PSC audit staff and obtain audit work papers and correspondence with Ms. Yapp concerning same; Assist in responses to PSC 3rd interrogatories; Correspondence with Mr. Johnson regarding scheduling;	0.50	\$185.00
03/08/18	MSF	Assist in preparation of responses to Staff's 3rd Interrogatories;	0.50	\$185.00
03/15/18	MSF	Review OPC and Monroe County Prefiled Testimony; Correspondence concerning same;	1.20	\$444.00
03/17/18	MSF	Research and draft Hearing Notice and letter to Staff concerning same;	0.30	\$111.00
03/20/18	MSF	Telephone Conference with OPC attorney Saylor;	0.20	\$74.00

Telephone correspondence with attorney Smith regarding rebuttal testimony;

03/26/18	MSF	Review County additional issues and research and draft response to PSC attorney Mapp; Correspondence regarding prefiled rebuttal	0.20	\$74.00
03/27/18	MSF	Correspondence regarding rebuttal testimony; Review and comment on Staff's testimony;	0.50	\$185.00
03/28/18	MSF	Review, research and respond to several emails from attorney Beatty; Additional correspondence regarding Monroe County argument; correspondence with Mr. Johnson regarding noticing hearing	0.60	\$222.00
03/29/18	MSF	Review OPC and Monroe County Issues and letter to Mr. Johnson concerning same; correspondence with Ms. Swain regarding rebuttal testimony; Review County Interrogatories;	0.30	\$111.00
03/30/18	MSF	Review and comment on Swain rebuttal testimony and those of others; Review, research and respond to correspondence from attorney Beatty regarding Castle rebuttal and review and comment on Caste rebuttal' Review and comment on revised Swain testimony;	1.30	\$481.00
		Total Fees	5.80	\$2,146.00
		Total Fees & Disbursements		\$2,146.00



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F.E.I.: 46-4480334

March 2, 2018

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

Invoice No.: 4638
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$3,341.55**

FEES

			<u>Hours</u>	<u>Amount</u>
02/01/18	MSF	Telephone Conference with Mr. Maurey who telephoned; Correspondence with Mr. Johnson and follow-up correspondence with Mr. Maurey;	0.20	\$74.00
02/02/18	MSF	Review Affidavit of Mailing, draft and e-file Notice of Filing	0.20	\$74.00
02/04/18	MSF	Travel to PSC for Agenda on interim rates; Letter to Mr. Johnson regarding outcome of agenda; Follow-up correspondence; Letter to staff for implementation of interim rates; Review and comment on OPC's 4th discovery	3.90	\$1,443.00
02/08/18	MSF	Review and respond to correspondence from Mr. Johnson regarding implementation of interim rates; Review approved interim rate notice, draft affidavit of mailing and letter to Mr. Johnson concerning same;	0.40	\$148.00

02/14/18	MSF	Several strategy telephone conferences with attorney Smith; Correspondence regarding audit and with auditors; Review and respond to correspondence from Mr. Johnson regarding implementation of interim rates; correspondence with attorney Saylor regarding exceeding discovery limits;	1.00	\$370.00
02/15/18	MSF	Correspondence from and Telephone Conference with OPC attorney Rehwinkel; Review OPC Motion and letter to OPC regarding incomplete filing; correspondence and telephone conference with attorney Smith;	0.30	\$111.00
02/16/18	MSF	Telephone Conference with attorney Smith; Conference with attorneys Rehwinkel and Saylor; telephone conference with attorney Saylor and PSC attorney Mapp; telephone conference with attorney Smith who telephoned; Letter to attorney Wright;	1.50	\$555.00
02/19/18	MSF	Research and draft Motion to Revise MFR Schedules; Review and comment on Motion and Stipulation prepared by OPC;	1.00	\$370.00
02/20/18	MSF	Review OPC's revised 4th and 5th discovery and telephone conference with client concerning same; Correspondence with Ms. Swain regarding audit responses'	0.30	\$111.00
02/22/18	MSF	Research, draft and efile Notice of Filing Affidavit of Mailing Interim Rate Customer Notice;	0.20	\$74.00
		Total Fees	9.00	\$3,330.00

DISBURSEMENTS

		<u>Amount</u>
02/27/18	Outside Mailing Cost	\$11.55
	Total Disbursements	<u>\$11.55</u>
	Total Fees & Disbursements	<u>\$3,341.55</u>



600 Rinehart Road, Suite 2100
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

February 8, 2018

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

Invoice No.: 4600
File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$481.00**

FEES

		<u>Hours</u>	<u>Amount</u>
01/12/18	MSF		
	Correspondence from Mr. Maurey at PSC; Review OEP and letter to Mr. Johnson concerning same; Revise Synopsis and draft letters to City manager. County Administrator and Librarian; Letter to Mr. Johnson; Review Amended Discovery response and draft and e-file Notice of service with copies;	1.30	\$481.00
	Total Fees	1.30	\$481.00
	Total Fees & Disbursements		\$481.00



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Phone: (407) 830-6331

F.E.I.: 46-4480334

February 2, 2018

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

Invoice No.: 4580
File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,910.75**

FEES

			<u>Hours</u>	<u>Amount</u>
01/03/18	MSF	Research and draft Initial Customer Notice and letter to Staff concerning same;	0.60	\$222.00
01/19/18	MSF	Review Staff's Second Interrogatories and First Requests to Produce and letter to Mr. Johnson concerning same;	0.20	\$74.00
01/22/18	MSF	Preparation of responses to PSC discovery	0.80	\$296.00
01/25/18	MSF	Review staff recommendation and letter to Mr. Johnson and others concerning same; review follow-up correspondence; Review OPC's Third discovery and letter to Mr. Johnson concerning same;	0.40	\$148.00
01/26/18	MSF	Telephone Conference with PSC attorney Mapp and letter to Mr. Johnson; Follow-up correspondence;	0.20	\$74.00
01/29/18	MSF	Travel to PSC and attend issues identification meeting;	1.60	\$592.00

KWRU 020270

01/30/18	MSF	Research and correspondence regarding implementation of interim rates and security therefore; Research and draft Customer Notice and Revised Tariff Sheets; Letter to Staff;	1.10	\$407.00
01/31/18	MSF	Correspondence with Mr. Johnson and Staff regarding implementation of interim rates;	0.20	\$74.00
		Total Fees	5.10	\$1,887.00

DISBURSEMENTS

				<u>Amount</u>
01/15/18		Copies		\$23.75
		Total Disbursements		<u>\$23.75</u>
		Total Fees & Disbursements		<u>\$1,910.75</u>



600 Rinehart Road, Suite 2100
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F.E.I.: 46-4480334

January 3, 2018

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

Invoice No.: 4482
File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,739.00**

FEES

		<u>Hours</u>	<u>Amount</u>
12/07/17	MSF Telephone Conference with Mr. Maurey who telephoned; Review deficiency letter and letter to Mr. Johnson and others concerning same; Follow-up correspondence; Telephone Conference with Mr. Maurey who telephoned;	0.70	\$259.00
12/08/17	MSF Correspondence to Mr. Johnson regarding staff's deficiency letter; Telephone Conference with Mr. Maurey who telephoned regarding deficiency letter	0.40	\$148.00
12/10/17	MSF Begin draft of Deficiency Responses and letter to Mr. Johnson concerning same;	0.20	\$74.00
12/11/17	MSF Telephone Conference with Ms. Swain and Ms. Yapp who telephoned regarding deficiency responses; Review responses and finalize response to deficiency letter	0.70	\$259.00
12/13/17	MSF Telephone Conference with Mr Maurey of PSC who telephoned; Review 2nd Deficiency Letter and letter	0.40	\$148.00

KWRU 020272

to Mr.. Johnson concerning same; Review and incorporate responses in letter to Clerk and e-file;

12/18/17	MSF	Review Staff's First Interrogatories and correspondence concerning same;	0.10	\$37.00
12/20/17	MSF	research and draft Synopsis and letter to client for review and comments; Review comments and revise	0.70	\$259.00
12/22/17	MSF	Review OPC Second Discovery and miscellaneous correspondence concerning same;	0.20	\$74.00
12/27/17	MSF	Research and draft responses to Staff's First Interrogatories and letter to Mr. Johnson concerning same;	1.00	\$370.00
12/28/17	MSF	Review comments and revise responses to staff's first Interrogatories accordingly and e-file;	0.30	\$111.00
		Total Fees	4.70	\$1,739.00
		Total Fees & Disbursements		\$1,739.00



600 Rinehart Road, Suite 2100
 Lake Mary, Florida 32746
 Phone: (407) 830-6331

F.E.I.: 46-4480334

December 4, 2017

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

Invoice No.: 4424
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,521.06**

FEES

			<u>Hours</u>	<u>Amount</u>
11/13/17	MSF	Telephone Conference with concerning rate case issues	0.20	\$74.00
11/15/17	MSF	Research PSC Orders regarding year end rate base and correspondence concerning same;	0.30	\$111.00
11/17/17	MSF	Review various revisions to MFR's and engineering information and correspondence concerning same;	0.40	\$148.00
11/20/17	MSF	Telephone Conference with Mr. Johnson regarding Mr. Johnson' Pre-Filed Testimony; Finalize Prefiled Testimony and Exhibits for Ms. Swain and Mr. Seidman; General compilation of documents and Tariff Sheets; Finalize Application and letter to Clerk. E-file and delivery of letter/check/maps	2.80	\$1,036.00
11/28/17	MSF	Telephone Conference with OPC attorney Saylor who telephoned; Review OPC First Discovery and letter to Mr. Johnson concerning same;	0.20	\$74.00

KWRU 020274

11/29/17	MSF	Telephone Conference with Ms. Friedrich of PSC who telephoned; Telephone Conference with Ms. Swain and follow-up telephone conference with Ms. Friedrich; Telephone Conference with attorney Smith who telephoned;	0.20	\$74.00
		Total Fees	4.10	\$1,517.00

DISBURSEMENTS

			<u>Amount</u>
11/30/17		Mailing	\$4.06
		Total Disbursements	\$4.06
		Total Fees & Disbursements	\$1,521.06



600 Rinehart Road, Suite 2100
 Lake Mary, Florida 32746
 Phone: (407) 830-6331

F.E.I.: 46-4480334

November 3, 2017

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

Invoice No.: 4348
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,719.23**

FEES

			<u>Hours</u>	<u>Amount</u>
10/09/17	MSF	Review and comment on correspondence related to U&U; Telephone Conference with Ms. Swain who telephoned;	0.20	\$74.00
10/10/17	MSF	Conference call with attorney Smith and Mr. Seidman; Research prior PSC Orders and letter to Mr. Seidman; Follow-up correspondence;	0.70	\$259.00
10/11/17	MSF	Miscellaneous correspondence with Mr. Seidman, Mr. Wright and Ms. Swain; Review and comment on Ms. Swain's prefiled testimony;	0.30	\$111.00
10/13/17	MSF	Review and comment on revised MFR's	0.30	\$111.00
10/17/17	MSF	Telephone Conference with Mr. Johnson and attorney Smith who telephoned; Letter to Mr. Johnson; Follow-up telephone conference; Review and comment on Mr. Johnson's prefiled testimony;	0.70	\$259.00

10/18/17	MSF	Review and comment on additional engineering information documents; Review, research and respond to correspondence from Ms. Bianchi; Follow-up telephone conference; Telephone Conference with Mr. Maurey regarding filing schedule;	0.40	\$148.00
10/19/17	MSF	Review additional engineering documents from Ms. Bianchi and incorporate in filing;	0.20	\$74.00
10/20/17	MSF	Review Reconciliation Schedules and Billing Analysis and incorporate in filing.	0.20	\$74.00
10/24/17	MSF	Review and finalize comments to Seidman and Swain Prefiled Direct Testimony and correspondence concerning same; Review additional documents and correspondence regarding finalizing filing;	0.40	\$148.00
10/26/17	MSF	Telephone Conference with Ms. Swain who telephoned; Review and comment on draft MFR's;	0.60	\$222.00
10/28/17	MSF	Research, draft and e-file request for extension of deadline to file MFR's;	0.20	\$74.00
10/30/17	MSF	Telephone Conference with Mr. Maurey at PSC who telephoned; Telephone Conference with Ms. Swain and follow-up correspondence to Mr. Maurey; Follow-up correspondence with Ms. Swain;	0.30	\$111.00
		Total Fees	4.50	\$1,665.00

DISBURSEMENTS

		<u>Amount</u>
08/25/17	Index Maker Clear Label Tab Dividers	\$54.23
	Total Disbursements	<u>\$54.23</u>
	Total Fees & Disbursements	<u>\$1,719.23</u>



600 Rinehart Road, Suite 2100
 Lake Mary, Florida 32746
 Phone: (407) 830-6331

F.E.I.: 46-4480334

October 5, 2017

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

Invoice No.: 4258
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$528.25**

FEES

		<u>Hours</u>	<u>Amount</u>
09/09/17	MSF Correspondence with Ms. Swain and attorney Smith and with Mr. Maurey of PSC	0.20	\$74.00
09/19/17	MSF Correspondence with Mr. Seidman and attorney Smith regarding hurrican repair costs & review PSC cases concerning same;	0.50	\$185.00
09/21/17	MSF Correspondence with Mr. Johnson and attorney Smith regarding billing issue;	0.20	\$74.00
09/25/17	MSF Correspondence from Ms. Yapp and telephone conferences with Mr. Maurey and Mr. Fletcher; Letter to Ms. Yopp;	0.30	\$111.00
	Total Fees	1.20	\$444.00

DISBURSEMENTS

Amount

KWRU 020278

09/07/17

Copier Expense 337 copies

\$84.25

Total Disbursements

\$84.25

Total Fees & Disbursements

\$528.25



600 Rinehart Road, Suite 2100
 Lake Mary, Florida 32746
 Phone: (407) 830-6331

F.E.I.: 46-4480334

September 8, 2017

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

Invoice No.: 4171
 File No.: 34000.04

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

Attention: Christopher A. Johnson, President

RE: 2017 Rate Case

Balance Due Now **\$5,694.08**

FEES

			<u>Hours</u>	<u>Amount</u>
08/20/17	MSF	Correspondence with attorney Smith and review revisions to pre-filed testimony;	0.20	\$74.00
08/21/17	MSF	Correspondence with everyone regarding MFR questions; Conference call;	0.80	\$296.00
08/23/17	MSF	Review F Schedules and Review, research and respond to correspondence from attorney Smith concerning same;	0.30	\$111.00
08/24/17	MSF	Review, research and comment on F Schedules; Telephone Conference with Mr. Maurey who telephoned; Begin research and draft of revised Interim and Final Tariff Sheets; Draft letter to Clerk; Review and comment on Mr. Seidman's prefiled testimony;	1.10	\$407.00
	MSF	Continue work on prefiled testimony and exhibits;	0.60	\$222.00

Total Fees	3.00	<u>\$1,110.00</u>
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DISBURSEMENTS

		<u>Amount</u>
08/21/17	Filing Fee	\$4,500.00
08/25/17	Index Maker Clear Label Tab Dividers	\$42.04
	Index Maker Clear Label Tab Dividers	\$42.04
	Total Disbursements	<u>\$4,584.08</u>
	Total Fees & Disbursements	<u>\$5,694.08</u>



600 Rinehart Road, Suite 2100
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 Phone: (407) 830-6331

F.E.I.: 46-4480334

August 7, 2017

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

Invoice No.: 4073
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$925.00**

FEES

		<u>Hours</u>	<u>Amount</u>
07/01/17	MSF Review OPC and County supplemental response to test year letter and letter to attorney Smith concerning same;	0.20	\$74.00
07/09/17	MSF Begin research and draft of prefiled direct testimony for Ms. Swain and Mr. Johnson and correspondence concerning same;	1.10	\$407.00
07/10/17	MSF Review documents from and telephone conference with attorney Smith; Review correspondence from Staff to OPC'	0.30	\$111.00
07/17/17	MSF Research and draft Application and Affidavit and letter to attorney Smith concerning same;	0.90	\$333.00
	Total Fees	2.50	\$925.00
	Total Fees & Disbursements		\$925.00

KWRU 020282



600 Rinehart Road, Suite 2100
 Lake Mary, Florida 32746
 Phone: (407) 830-6331

F.E.I.: 46-4480334

July 6, 2017

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

Invoice No.: 3932
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,776.00**

FEES

		<u>Hours</u>	<u>Amount</u>
05/03/17	MSF Conference call with Mr. Johnson, attorney Smith and Ms. Swain; Follow-up telephone conference with Ms. Swain; draft proposed test year request letter; Letter to Mr. Johnson & attorney Smith;	0.80	\$296.00
05/25/17	MSF Conference call with attorney Smith and Mr. Johnson	0.70	\$259.00
06/02/17	MSF Telephone Conference with attorney Smith who telephoned; Revise test year request letter and letter to Mr. Johnson concerning same; follow-up correspondence from attorney Smith	0.20	\$74.00
06/12/17	MSF Telephone Conference with attorney Smith who telephoned;	0.20	\$74.00
06/14/17	MSF Informal conference with staff; Follow-up telephone conference with attorney Smith;	0.70	\$259.00

06/21/17	MSF	Review OPC and County's BS Motion and telephone conference with attorney Smith concerning same;	0.30	\$111.00
06/22/17	MSF	Attend informal meeting at PSC; Post-meeting conference with staff; Telephone Conference with attorney Smith; Revise test year request letter and letter to attorney Smith concerning same;	1.90	\$703.00
		Total Fees	4.80	\$1,776.00
		Total Fees & Disbursements		\$1,776.00