

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** April 8, 2019

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Dylan Andrews, Public Utility Analyst I, Division of Accounting & Finance *DA*

**RE:** Docket No. 20 180202-SU: Application for staff-assisted rate case in Polk County by West Lakeland Wastewater, LLC.

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Please place the attached documents into the docket file.

## Amber Norris

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**From:** Jeff Small <jeffsmall@ocboa.net>  
**Sent:** Friday, April 05, 2019 11:33 AM  
**To:** Bart Fletcher; Amber Norris  
**Cc:** Jeff Small  
**Subject:** WLU Legal Fees  
**Attachments:** WLU legal fees.xlsx

Bart and Amber,  
After speaking with Mike I have become aware that there are additional legal fees that were incurred after the deferred cost order was issued. Attached is a schedule of invoices totaling \$27,324. The highlighted ones have been provided.  
We are working on getting you copies of the remaining invoices by next week.  
Sorry for the confusion.

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**Jeffery Small**  
OCBOA Consulting, LLC  
407-377-5400

*Associate Member of the Florida Rural Water Association*

Account	Year	Date	Num	Name	GL Amount	Inv Amount
186.1 · Deferred Cost - Legal	2014	10/31/14	14754	Eduardo F. Morrell, Esq	\$285.00	\$285.00
186.1 · Deferred Cost - Legal	2014	11/30/14	14803	Eduardo F. Morrell, Esq	\$541.50	\$541.50
186.1 · Deferred Cost - Legal	2014	12/31/14	14862	Eduardo F. Morrell, Esq	\$114.00	\$120.48
186.1 · Deferred Cost - Legal	2015	01/31/15	14965	Eduardo F. Morrell, Esq	\$427.50	\$427.50
186.1 · Deferred Cost - Legal	2015	02/28/15	15024	Eduardo F. Morrell, Esq	\$145.00	\$145.00
186.1 · Deferred Cost - Legal	2015	04/30/15	15107	Eduardo F. Morrell, Esq	\$406.00	\$421.48
186.1 · Deferred Cost - Legal	2015	05/21/15	15150	Eduardo F. Morrell, Esq	\$1,098.50	\$1,098.50
186.1 · Deferred Cost - Legal	2015	06/30/15	15209	Eduardo F. Morrell, Esq	\$2,032.25	\$2,032.25
186.1 · Deferred Cost - Legal	2015	07/31/15	15265	Eduardo F. Morrell, Esq	\$703.00	\$1,172.99
186.1 · Deferred Cost - Legal	2015	08/31/15	15309	Eduardo F. Morrell, Esq	\$328.00	\$328.00
186.1 · Deferred Cost - Legal	2015	09/30/15	15333	Eduardo F. Morrell, Esq	\$955.50	\$955.50
186.1 · Deferred Cost - Legal	2015	10/31/15	15372	Eduardo F. Morrell, Esq	\$1,639.00	\$1,639.00
186.1 · Deferred Cost - Legal	2016	01/31/16	15468	Eduardo F. Morrell, Esq	\$90.00	\$90.00
186.1 · Deferred Cost - Legal	2016	02/28/16	15491	Eduardo F. Morrell, Esq	\$1,484.50	\$1,484.50
186.1 · Deferred Cost - Legal	2016	04/30/16	15570	Eduardo F. Morrell, Esq	\$587.00	\$587.00
186.1 · Deferred Cost - Legal	2016	05/31/16	15604	Eduardo F. Morrell, Esq	\$375.50	\$375.50
186.1 · Deferred Cost - Legal	2016	07/31/16	15657	Eduardo F. Morrell, Esq	\$219.50	\$219.50
186.1 · Deferred Cost - Legal	2016	08/31/16	15678	Eduardo F. Morrell, Esq	\$3,450.00	\$3,450.00
186.1 · Deferred Cost - Legal	2016	09/30/16	15725	Eduardo F. Morrell, Esq	\$1,188.50	\$1,188.50
186.1 · Deferred Cost - Legal	2016	10/31/16	15769	Eduardo F. Morrell, Esq	\$991.00	\$991.00
186.1 · Deferred Cost - Legal	2016	11/30/16	15794	Eduardo F. Morrell, Esq	\$1,661.00	\$1,661.00
186.1 · Deferred Cost - Legal	2017	01/31/17	15864	Eduardo F. Morrell, Esq	\$3,230.00	\$3,230.00
186.1 · Deferred Cost - Legal	2017	02/28/17	15896	Eduardo F. Morrell, Esq	\$346.50	\$346.50
186.1 · Deferred Cost - Legal	2017	03/31/17	15929	Eduardo F. Morrell, Esq	\$1,102.50	\$1,102.50
186.1 · Deferred Cost - Legal	2017	04/30/17	15955	Eduardo F. Morrell, Esq	\$1,354.50	\$1,354.50
186.1 · Deferred Cost - Legal	2017	05/31/17	15989	Eduardo F. Morrell, Esq	\$508.50	\$508.50
186.1 · Deferred Cost - Legal	2017	06/30/17	16007	Eduardo F. Morrell, Esq	\$1,114.00	\$1,114.00
186.1 · Deferred Cost - Legal	2017	08/31/17	16051	Eduardo F. Morrell, Esq	\$264.50	\$264.50
186.1 · Deferred Cost - Legal	2017	11/30/17	16134	Eduardo F. Morrell, Esq	\$189.00	\$189.00
					\$26,831.75	\$27,323.70