

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. **202010101-WS**

**K W RESORT UTILITIES CORP.'S RESPONSES TO
STAFF'S REQUESTS DATED JUNE 4, 2021**

K W Resort Utilities Corp. ("KWRU") by and through undersigned counsel, hereby responds to the Staff of the Florida Public Service Commission's Requests dated June 4, 2021.

REQUEST 1:

In its application, KWRU stated that it has already incurred \$28,987 of rate case expense associated with the appeal of Docket No. 20170141-SU. The following questions relate to this expense.

REQUEST 2:

- a. Has any of that amount been expensed in the respective year it was incurred? Please provide support documentation of the accounting treatment, including, but not limited to, trial balance(s) and/or general ledger detail with journal entries referencing NARUC account names and numbers.
- b. The invoices included in the application add up to only \$1,710. Please provide invoices for all \$28,987 of rate case expense.

KWRU RESPONSE:

- a. A draft form of KW Resort Utilities Corp.'s Motion for Appellate and Remand Rate Case Expense and to Treat Such Expense as a Regulatory Asset was inadvertently filed on May 18, 2021, without the correct total amount of rate case appeal expense. Please see KW Resort Utilities Corp.'s Amended Motion for Appellate and Remand Rate Case Expense And To Treat Such Expense As A Regulatory Asset filed July 7, 2021 ("Amended Motion"). The Amended Motion reflects the corrected amount and corrected exhibit containing the supporting invoice, attached hereto as **Exhibit A**.
- b. No rate case amounts have been expensed in the year it was occurred. Please find attached as **Composite Exhibit B**, including the trial balance and general ledger.

REQUEST 3:

The Utility also referenced that it expected to incur an additional estimated \$7,500 of rate case expense. Please provide a break down of this estimate, along with any updates to this amount.

KWRU RESPONSE:

KWRU's expected expenses are related to responding to inquiries regarding the rate case expense including the current staff requests. To date, \$2,323.00 has been expended. This amount does not include this response. Please see attached invoices attached as **Composite Exhibit C**.

I HEREBY CERTIFY that a true and correct copy of the foregoing has been filed with the Commission via the Clerk's Office and Electronic Web Form and has been furnished via

Email to the following parties this 7th day of **July, 2021**:

Stephanie Morse, Esquire
Richard Gentry, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
Primary Email: Morse.Stephanie@leg.state.fl.us
Gentry.Richard@leg.state.fl.us

Kathryn Cowdery, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Primary Email: KCowdery@psc.state.fl.us
Secondary Email: Crawfor@psc.state.fl.us

Robert Scheffel Wright, Esquire
John T. LaVia, III, Esquire
Gardner, Bist, Bowden, Bush, Dee, LaVia &
Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
Primary Email: Schef@gbwlegal.com
JLavia@gbwlegal.com

Robert B. Shillinger/Cynthia Hall
Monroe County Attorney's Office
1111 12th Street, Suite 408
Key West, FL 33040
Primary Email: Shillinger-Bob@monroecounty-fl.gov
Secondary Email: Hall-Cynthia@monroecounty-fl.gov

Respectfully submitted,

SMITH HAWKS, PL
138 Simonton Street
Key West, FL 33040
Telephone: (305) 296-7227
Primary Email: Bart@SmithHawks.com
Secondary Email: Brandi@SmithHawks.com

/s/ *Barton W. Smith*

Barton W. Smith, Esquire
Fla. Bar No.: 20169

AND

Dean, Mead,
420 S. Orange Ave., Ste. 7000
Orlando, FL 32801
Telephone: (407) 310-2077
Primary Email: MFriedman@DeanMead.com

/s/ *Martin S. Friedman*

Martin S. Friedman, Esquire
Fla. Bar. No.: 199060

EXHIBIT A

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Application for Increase in Wastewater
Rates in Monroe County by K W Resort
Utilities Corp.

Docket No. **20170141-SU**

**KW RESORT UTILITIES CORP.'S AMENDED MOTION FOR APPELLATE AND
REMAND RATE CASE EXPENSE AND TO TREAT SUCH EXPENSE
AS A REGULATORY ASSET**

Applicant, KW RESORT UTILITIES CORP. ("KWRU") by and through its undersigned counsel, moves that the Commission allow it to recover its appellate and remand rate case expense and to treat such expense as a regulatory asset and states as follows:

1. KWRU was granted a rate increase pursuant to Order No. PSC-2018-0446-FOF-SU, which was issued September 4, 2018. Monroe County and the Office of Public Counsel appealed the Commission's Order.
2. KWRU prevailed in its defense of the appeal brought forth by the Office of Public Counsel and Monroe County.
3. To date, KWRU has incurred appellate and remand expenses of \$47,012.07, and is expected to incur additional rate case expense of \$7,500.00, for a total of \$54,512.07 (See attached **Rate Case Expense Exhibit**).
4. This Commission long ago recognized that rate case expense in connection with an appeal and/or remand is authorized by law, subject to the same test of reasonableness as other rate case expense. Order No.: PSC-94-0738-FOF-WU (June 15, 1994); and PSC Order No PSC-99-0691-FOF-SU (April 8, 1999).

5. KWRU's rate case expense in the rate case was approved to be amortized over a four-year period, which four-year amortization period will end in less than 18 months. Due to the short time frame for the underlying rate case expense to complete its amortization, KWRU believes it is more prudent to create a regulatory asset to allow KWRU to seek recovery of the expense in its next rate proceeding. This has been done previously in "ORDER NO. PSC-2019-0363-PAA-WS, issued August 27, 2019, Docket No. 20160101-WS, *In re: Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.*"

KW RESORT UTILITIES CORP. requests this Commission award KWRU appellate and remand rate case expenses in the amount of \$54,512.07 and establish a regulatory asset to recover the rate case expense in the Utility's next proceeding.

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by E-mail to the following parties this 7th day of **July, 2021**.

Stephanie Morse, Esquire
Richard Gentry, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
Primary Email: Morse.Stephanie@leg.state.fl.us
Gentry.Richard@leg.state.fl.us

Kathryn Cowdery, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
Primary Email: KCowdery@psc.state.fl.us
Secondary Email: Crawfor@psc.state.fl.us

Robert Scheffel Wright, Esquire
John T. LaVia, III, Esquire
Gardner, Bist, Bowden, Bush, Dee, LaVia &
Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
Primary Email: Schef@gbwlegal.com
JLavia@gbwlegal.com

Robert B. Shillinger/Cynthia Hall
Monroe County Attorney's Office
1111 12th Street, Suite 408
Key West, FL 33040
Primary Email: Shillinger-Bob@monroecounty-fl.gov
Secondary Email: Hall-Cynthia@monroecounty-fl.gov

Respectfully submitted,

SMITH HAWKS, PL
138 Simonton Street
Key West, FL 33040
Telephone: (305) 296-7227
Primary Email: Bart@SmithHawks.com
Secondary Email: Brandi@SmithHawks.com

/s/ Barton W. Smith
Barton W. Smith, Esquire
Fla. Bar No.: 20169

AND

Dean, Mead,
420 S. Orange Ave., Ste. 7000
Orlando, FL 32801
Telephone: (407) 310-2077
Primary Email: MFriedman@DeanMead.com

/s/ Martin S. Friedman
Martin S. Friedman, Esquire
Fla. Bar. No.: 199060

RATE CASE EXPENSE EXHIBIT

DEAN
MEAD

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
P.O. Box 2346 (ZIP 32802-2346)
Orlando, Florida 32801

407-841-1200
407-423-1831 Fax
www.deanmead.com
Fed Tax ID# 59-2049716

Orlando
Fort Pierce
Viera
Tallahassee
Tampa

K W RESORT UTILITIES CORP
chris@kwru.com

February 18, 2019
ID: 037184.070337
INVOICE # 348420
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$304.00
TOTAL CURRENT AMOUNT DUE	\$304.00
TOTAL AMOUNT DUE	\$304.00

REMITTANCE

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K W RESORT UTILITIES CORP
chris@kwru.com

February 18, 2019
ID: 037184.070337
INVOICE # 348420
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

ITEMIZED ATTORNEY FEES

<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
INITIAL REVIEW OF OPC AND MONROE COUNTY INITIAL BRIEFS AND TELEPHONE CONFERENCE WITH ATTORNEY SMITH WHO TELEPHONED CONCERNING SAME;	02/12/19	MSF	0.80	380.00	304.00
	SUBTOTAL:				\$304.00
TOTAL CURRENT AMOUNT DUE					\$304.00
TOTAL AMOUNT DUE					\$304.00

DEAN
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K W RESORT UTILITIES CORP
chris@kwru.com

May 20, 2019
ID: 037184.070337
INVOICE # 352503
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$494.00
TOTAL CURRENT AMOUNT DUE	\$494.00
TOTAL AMOUNT DUE	\$494.00

REMITTANCE

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Tallahassee

K W RESORT UTILITIES CORP
chris@kwru.com

May 20, 2019
ID: 037184.070337
INVOICE # 352503
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
SEVERAL TELEPHONE CONFERENCES WITH MS. GREEN IN BART'S OFFICE; REVIEW 1ST DCA ADMINISTRATIVE ORDER AND LETTER TO OPPOSING ATTORNEYS REGARDING EXTENSION OF TIME;	05/02/19	MSF	0.20	380.00	76.00
TELEPHONE CALL FROM ATTORNEY COWDERY AT PSC; MISCELLANEOUS CORRESPONDENCE WITH ATTORNEYS; RESEARCH AND DRAFT NOTICE OF EXTENSION OF TIME;	05/03/19	MSF	0.40	380.00	152.00
CONFERENCE CALL WITH ATTORNEY COWDERY OF PSC, AND WITH ATTORNEY SMITH;	05/10/19	MSF	0.70	380.00	266.00
SUBTOTAL:					\$494.00
TOTAL CURRENT AMOUNT DUE					\$494.00
TOTAL AMOUNT DUE					\$494.00

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Viera
Tallahassee

K W RESORT UTILITIES CORP
037184.070337
May 20, 2019
Page 2

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K W RESORT UTILITIES CORP
chris@kwru.com

June 21, 2019
ID: 037184.070337
INVOICE # 354134
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$836.00
TOTAL CURRENT AMOUNT DUE	\$836.00
TOTAL AMOUNT DUE	\$836.00

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Fort Pierce
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K W RESORT UTILITIES CORP
chris@kwru.com

June 21, 2019
ID: 037184.070337
INVOICE # 354134
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
REVIEW PSC STAFF ANSWER BRIEF AND LETTER TO MR. JOHNSON CONCERNING SAME; TELEPHONE CALL WITH ATTORNEY LAVIA, AND PSC ATTORNEY CIBULA REGARDING EXTENSION OF TIME; LETTER TO OPC REGARDING EXTENSION OF TIME; BEGIN DRAFT OF OFFER OF SETTLEMENT; LETTER TO PSC GENERAL COUNSEL;	06/12/19	MSF	2.20	380.00	836.00
	SUBTOTAL:				\$836.00
TOTAL CURRENT AMOUNT DUE					\$836.00
TOTAL AMOUNT DUE					\$836.00

**DEAN
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Tallahassee

K W RESORT UTILITIES CORP
chris@kwru.com

July 17, 2019
ID: 037184.070337
INVOICE # 355140
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$76.00
TOTAL CURRENT AMOUNT DUE	\$76.00
TOTAL AMOUNT DUE	\$76.00

REMITTANCE

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Orlando
 Fort Pierce
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 Tallahassee

K W RESORT UTILITIES CORP
 chris@kwru.com

July 17, 2019
 ID: 037184.070337
 INVOICE # 355140
 MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
REVIEW KWRU ANSWER BRIEF AND LETTER TO ATTORNEY SMITH CONCERNING SAME;	06/19/19	MSF	0.20	380.00	76.00
SUBTOTAL:					\$76.00
TOTAL CURRENT AMOUNT DUE					\$76.00
TOTAL AMOUNT DUE					\$76.00

Smith Hawks, PL
 Key West, FL 33040

Invoice

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
05/31/2019

Invoice #: 15101
 Invoice Date: 5/16/2019
 Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD6	4/18/2019	Research issues re: record.	2.9	400.00	1,160.00
CBD6	4/29/2019	Additional work re: procedural posture, research on controlling case and possibility of motion to dismiss and/or notice of authority.	3.9	400.00	1,560.00
CBD6	4/30/2019	Resolve issues re: consolidation and rate case; docket; review issues re: record for answer brief.	5.3	400.00	2,120.00
BG	5/1/2019	Telephone conference with MF re: extension of time; confer with CBD - per statute we are entitled to 30 more days; MF to send email to all parties; update BWS and CBD.	0.6	125.00	75.00
CBD6	5/2/2019	Confer re: motion for extension of time for appeal; issues re: 1st DCA and rule re: same.	0.6	400.00	240.00
BG	5/2/2019	Confer with CBD and BWS; Pull all pleadings from 1st DCA - update file.	1.2	125.00	150.00
BG	5/3/2019	Receipt of notice of agreed extension of time; update calendar; forward same to BWS and CBD; update file.	0.4	125.00	50.00
BWS9	5/10/2019	Conference call regarding appeal.	0.8	500.00	400.00
CBD6	5/10/2019	Conferral with BS, MF, outside counsel re: appeal; additional research re: Makar's opinion in 1D17-4425 for appeal and preclusive effect on arguments.	3.2	400.00	1,280.00
CBD6	5/11/2019	Research on First DCA case law on horizontal stare decisis and preclusive effect on this action.	2.4	400.00	960.00

Total \$7,995.00

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

Payments/Credits -\$7,995.00

Balance Due	\$0.00
--------------------	---------------

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
06/28/2019

Invoice

Invoice #: 15236
 Invoice Date: 6/17/2019
 Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD7	5/30/2019	Review record on appeal; review transcripts of hearing; review customer service hearing issues and possible due process issues; go through timeline of events re: due process.	6.8	400.00	2,720.00
BWS9	6/10/2019	Discuss with CBD.	0.4	500.00	200.00
CBD7	6/10/2019	Lay out arguments re: due process, testimony of commissioners. Add in section re: testimony of commissioners.	5.3	400.00	2,120.00
CBD7	6/11/2019	Review answer brief in UI appeal. Incorporate thoughts and arguments from same.	3.2	400.00	1,280.00
CBD7	6/12/2019	Review answer brief filed by PSC.	3.9	400.00	1,560.00
CBD7	6/12/2019	Research due process cases in administrative appeal; review and research prior cases cited in briefs.	5.3	400.00	2,120.00
BG	6/12/2019	Draft unopposed motion for extension of time for 3 business days; telephone conference with MF re: same; forward to CBD for final review; finalize; file and serve via eportal; update file; email correspondence re: correction from MF; update forward to CBD for review; finalize; file and served amended motion; update file; receipt of Monroe County's Answer Brief; update file.	1.4	125.00	175.00
BWS9	6/13/2019	Review PSC response brief.	0.7	500.00	350.00
CBD7	6/13/2019	Add additional facts from record, add additional case law re: primacy of UI.	3.8	400.00	1,520.00
CBD7	6/14/2019	Finalize factual section re: commissioner testimony; review statement of case and statements of facts re: conformity with answer brief of PSC.	8.3	400.00	3,320.00

Total

Payments/Credits

Balance Due

Smith Hawks, PL

Invoice

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
 06/28/2019

Invoice #: 15236
Invoice Date: 6/17/2019
Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD7	6/16/2019	Review and edit UI section;change verbiage and add additional case law re: due process and distinguishing.	7.2	400.00	2,880.00
Office		Office Supplies	127	0.25	31.75
Westlaw		Westlaw research		14.30	14.30

Total \$18,291.05

Payments/Credits -\$18,291.05

Balance Due \$0.00

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

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
 08/01/2019

Invoice

Invoice #: 15487
Invoice Date: 7/15/2019
Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD7	6/17/2019	Research additional case law; add additional legal argument re: County.	5.3	400.00	2,120.00
CBD7	6/17/2019	Include additional argument and case law to buttress argument about waiver and UIF.	3.6	400.00	1,440.00
BWS9	6/18/2019	Review of final appeal.	1.2	500.00	600.00
CBD7	6/18/2019	Review appellate brief; streamline arguments and remove extraneous arguments; make brief as short, succinct, and dismissive as possible by re-ordering and emphasizing dispositive caselaw.	7.4	350.00	2,590.00
CBD7	6/18/2019	Finalize appellate brief, review for typos and issue; review for consistency and file same.	3.2	400.00	1,280.00
CBD7	6/18/2019	Research any new cases re: utilities, add final caselaw re: Fla. S. Ct.	3.2	400.00	1,280.00
BG	6/18/2019	Finalize KWRU Answer Brief; create TOC; TOA; forward same to BWS and CBD for final review; e-file and e-serve all parties, update file	1.2	125.00	150.00
BG	6/28/2019	Receipt of Record on appeal and attachment (full record); download same; update file.	0.4	125.00	50.00
Westlaw		Westlaw research		186.02	186.02

Total \$9,696.02

Payments/Credits -\$9,696.02

Balance Due \$0.00

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

Smith Hawks, PL

Invoice

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
 09/03/2019

Invoice #: 15586
 Invoice Date: 8/16/2019
 Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD7	7/24/2019	Review reply brief of OPC; research cases and arguments to determine if anything further needs to be done regarding appeal.	4.1	400.00	1,640.00
CBD7	7/25/2019	Review Monroe County brief; research cases and arguments to determine if anything needs to be filed; research issue of related cases and use in brief.	4.4	400.00	1,760.00

Total \$3,400.00

Payments/Credits -\$3,400.00

Balance Due \$0.00

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

Smith Hawks, PL

Invoice

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
 09/30/2019

Invoice #: 15751
 Invoice Date: 9/16/2019
 Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
BWS9	8/29/2019	Review order.	0.1	500.00	50.00

Total \$50.00

Payments/Credits -\$50.00

Balance Due \$0.00

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

Smith Hawks, PL

Invoice

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
 05/13/2019

Invoice #: 14728
 Invoice Date: 3/14/2019
 Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD7	2/20/2019	Initial review of appellate issues and record.	2.8	400.00	1,120.00
CBD7	2/21/2019	Review document and record; look into issues re: related cases and mootng appeal.	4.6	400.00	1,840.00
BWS9	3/13/2019	Review opinion in UIF.	0.7	500.00	350.00

Total \$3,310.00

Payments/Credits -\$3,310.00

Balance Due \$0.00

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

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

PAID
 05/13/2019

Invoice

Invoice #: 14904
 Invoice Date: 4/16/2019
 Due Date: Due on Receipt

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

Item	Date	Description	Hours	Rate	Amount
CBD7	4/1/2019	Research issues with OPC's lost appeal and relevance to current appeal and possible abandonment issues.	3.1	400.00	1,240.00
CBD7	4/14/2019	Initial research and issues re: appeal and other collateral action re: docket and procedural history.	3.3	400.00	1,320.00

Total \$2,560.00

Payments/Credits -\$2,560.00

Balance Due \$0.00

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

**COMPOSITE
EXHIBIT B**

DOCKET NO. 202010101-WS
KWRU'S RESPONSES TO STAFF'S REQUESTS
COMPOSITE EXHIBIT B
Page 1 of 2

1/1

KW Resort Utilities
 Transaction Report
 January - December 2019

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Deferred Rate Case Expenses							
Deferred Rate Case Expenses - 2017							
Beginning Balance							
02/15/2019	Bill	14574	No	Smith Hawks PL	Review appeal filed by MC and OPC; call w/Friedman re: appeal.	675.00	436,049.00
03/14/2019	Bill	14728	No	Smith Hawks PL	Appeal rate case	3,310.00	436,724.00
04/16/2019	Bill	14904	No	Smith Hawks PL	Appeal of 2017 Rate Case	2,560.00	440,034.00
05/16/2019	Bill	15101	No	Smith Hawks PL	Appeal 2017 Rate Case	7,985.00	442,594.00
05/20/2019	Bill	352503	No	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	Appeal 2017 Rate Case	494.00	450,589.00
06/17/2019	Bill	15236	No	Smith Hawks PL	Appeal 2017 Rate Case	18,291.05	451,083.00
06/21/2019	Bill	354134	No	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	Appeal 2017 Rate Case	836.00	470,210.05
07/15/2019	Bill	15487	No	Smith Hawks PL	Appeal 2017 Rate Case	9,696.02	479,906.07
07/17/2019	Bill	355140	No	Dean, Mead, Egerto, Bloodworth, Capouano & Bozarth, PA	Appeal 2017 Rate Case	76.00	479,982.07
08/16/2019	Bill	15586	No	Smith Hawks PL	Appeal of 2017 Rate Case	3,400.00	483,382.07
09/16/2019	Bill	15751	No	Smith Hawks PL	Appeal 2017 Rate Case	50.00	483,432.07
12/31/2019	Journal Entry	12,148	Yes		Reclass 2017 Rate case expense in excess of approved amount	-47,383.07	436,049.00
Total for Deferred Rate Case Expenses - 2017						\$0.00	
TOTAL						\$0.00	\$0.00

Accrual Basis Friday, July 2, 2021 06:39 AM GMT-04:00

Rate case expense recovery expense

	Amount	Date
Friedman	\$ 273.00	5/18/2021
Smith	\$ 230.00	3/16/2021
Smith	\$ 1,270.00	5/17/2021
Smith	\$ 550.00	6/16/2021

\$ 2,323.00

**COMPOSITE
EXHIBIT C**

**DEAN
MEAD**

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.
420 S. Orange Avenue, Suite 700
P.O. Box 2346 (ZIP 32802-2346)
Orlando, Florida 32801

407-841-1200
407-423-1831 Fax
www.deanmead.com
Fed Tax ID# 59-2049716

Orlando
Fort Pierce
Vero Beach
Viera
Tallahassee

K W RESORT UTILITIES CORP
chris@kwru.com

May 18, 2021
ID: 037184.070337
INVOICE # 383265
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$273.00
TOTAL CURRENT AMOUNT DUE	\$273.00
TOTAL AMOUNT DUE	\$273.00

REMITTANCE

THIS INVOICE IS PAYABLE UPON RECEIPT.

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**DEAN
MEAD**

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Orlando
Fort Pierce
Vero Beach
Viera
Tallahassee

K W RESORT UTILITIES CORP
chris@kwru.com

May 18, 2021
ID: 037184.070337
INVOICE # 383265
MSF

RE: APPEAL

FOR PROFESSIONAL SERVICES RENDERED:

ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MR. JOHNSON AND ATTORNEY SMITH REGARDING APPELLATE RATE CASE EXPENSE OVER SEVERAL DAYS;	05/08/21	MSF	0.40	390.00	156.00
REVIEW AND COMMENT ON MOTION FOR APPELLATE AND REMAND RATE CASE EXPENSE, INCLUDING INVOICES;	05/10/21	MSF	0.30	390.00	117.00
	SUBTOTAL:				\$273.00
TOTAL CURRENT AMOUNT DUE					\$273.00
TOTAL AMOUNT DUE					\$273.00

Smith Hawks, PL

Key West, FL 33040

(305) 296-7227
Karolina@Smithhawks.com
www.SmithHawks.com

PAID
04/02/2021

Invoice

Invoice #: 18704

Invoice Date: 3/16/2021

Due Date: Due on Receipt

Bill To:

KWRU - 2017 Rate Case
Chris Johnson
6630 Front Street
Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS11	3/8/2021	Review order of 3rd DCA; Discuss with client next steps.	0.4	575.00	230.00

Total \$230.00

Payments/Credits -\$230.00

Balance Due \$0.00

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Smith Hawks, PL

Key West, FL 33040

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 Karolina@Smithhawks.com
 www.SmithHawks.com

Invoice

Invoice #: 19048
 Invoice Date: 5/17/2021
 Due Date: Due on Receipt

PAID
 06/21/2021

Bill To:
 KWRU - 2017 Rate Case
 Chris Johnson
 6630 Front Street
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BWS11	5/5/2021	Email from M. Friedman; Review same and provide analysis to CJ.	0.5	575.00	287.50
BG1	5/7/2021	Draft KWRU Motion for Appellate and Remand Rate Case Expense; forward same to BWS for review/edits.	0.8	150.00	120.00
BWS11	5/10/2021	Revise motion for attorneys fees; Finalize same.	1.5	575.00	862.50

Total \$1,270.00

Payments/Credits -\$1,270.00

Balance Due \$0.00

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Smith Hawks, PL
 138 Simonton Street, Key West, FL 33040.

Smith Hawks, PL

Invoice

Key West, FL 33040

(305) 296-7227
 Karolina@Smithhawks.com
 www.SmithHawks.com

Invoice #: 19220
Invoice Date: 6/16/2021
Due Date: Due on Receipt

Bill To:
 KWRU - 2017 Rate Case
 Chris Johnson
 6630 Front Street
 Key West, FL 33040

Item	Date	Description	Hours	Rate	Amount
BG1	5/17/2021	Confer with BWS concerning rate case; implement final changes; forward for final approval.	0.4	150.00	60.00
BG1	5/18/2021	Telephone conference with M. Friedman; confer with BWS; Finalize Motion for Appellate and Remand Rate case; file with the State of Florida Public Service Commission; serve all parties via e-serve; forward same to client.	1.6	150.00	240.00
BWS11	5/26/2021	Review docket letter.	0.2	575.00	115.00
BG1	6/10/2021	Receipt and review of KW Data Request dated 06.04.2021; update deadlines; confer with BWS as to who is handling.	0.3	150.00	45.00
BG1	6/15/2021	Draft form KWRU Responses to Staff's requests dated June 4, 2021; forward same to BWS for edits.	0.6	150.00	90.00
BWS11	6/15/2021	Review data request template.	0.2	575.00	115.00

Total \$665.00

Payments/Credits \$0.00

Balance Due	\$665.00
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Smith Hawks, PL
138 Simonton Street, Key West, FL 33040.