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STATE OF FLORIDA



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# Public Service Commission

April 30, 2025

## STAFF'S FIFTH DATA REQUEST

*via email*

Martin S. Friedman, Esquire  
Dean Mead Law Firm  
420 S. Orange Ave., Suite 700  
Orlando, FL 32801  
[mfriedman@deanmead.com](mailto:mfriedman@deanmead.com)

RE: Docket No. 20240108-SU – Application for increase in wastewater rates in Monroe County by K W Resort Utilities, Corp.

Dear Mr. Friedman:

By this letter, the Commission staff requests that KW Resort Utilities, Corp. (KWRU) provide responses to the following data requests:

1. Based on KWRU's response to Staff's Third Data Request, Question #2 (b) regarding the number of computers utilized by the company, KWRU's response was eleven computers. Per an invoice dated 3/18/2024 from Information Technology Solutions, LLC, fourteen ESET PROTECT annual license subscriptions were purchased. Please provide an explanation for the difference.
2. Based on KWRU's response to Staff's Third Data Request, Question #2 (c) regarding the number of cell phones utilized by the company, KWRU's response was thirteen cell phones. Per AT&T Mobility monthly invoices, KWRU is currently paying for fourteen cell phone lines. Please provide an explanation for the difference.
3. Based on KWRU's response to Staff's Third Data Request, Question #4 regarding the transportation expenses, KWRU's response identified \$457 as associated with the replacement of a damaged windshield. Was this cost reimbursed by the company's vehicle insurance?

4. Based on KWRU's response to Staff's Third Data Request, Question #10 regarding overtime, please provide a breakdown of the scheduled overtime and the emergency-based overtime for the each year from 2017-2024. (Total overtime costs for years 2017-2024 were provided in KWRU's response to Staff's Second Data Request, Question #4.)
5. Please provide the most recent actual and estimated rate case expense, in addition to detailed explanations and calculations to justify estimated expense to complete this rate case.
6. In the previous rate case, capitalized labor was calculated for WWTP projects. Please provide the amount of capitalized labor calculated during KWRU's test year, and please indicate if this is representative of on-going capitalized labor costs.
7. Please provide KWRU's total advertising expenses from 2017-2024. Also please clarify if all of the advertising was for employment purposes or if any of the expenses were for any other purposes.
8. The pro forma adjustment for 704 Employee Pensions & Benefits includes two separate lines, one of which is for an "additional 1% cost of traditional pension times the total salaries". The 23.36% times the pro forma salaries already includes the profit sharing percentage for the additional pro forma salaries and wages for employees and officers. What does this additional 1% represent, and why is it needed?

Please file all responses electronically no later than Monday, May 12, 2025, through the Commission's website at [www.floridapsc.com](http://www.floridapsc.com), by selecting the Clerk's Office tab and Electronic Filing Web Form. *In addition, please email the filed response to [discovery-gcl@psc.state.fl.us](mailto:discovery-gcl@psc.state.fl.us).*

Please feel free to call me at (850) 413-6218 if you have any questions.

Sincerely,

*/s/ Suzanne Brownless*  
Suzanne Brownless  
Special Counsel

SBr/ds

cc: Office of Commission Clerk