



Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.  
420 South Orange Avenue, Suite 700  
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Orlando  
Fort Pierce  
Naples  
Viera/Melbourne  
Vero Beach

**MARTIN FRIEDMAN**  
407-310-2077  
mfriedman@deanmead.com

May 9, 2025  
via e filing

Adam Teitzman, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

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

Dear Mr. Teitzman:

On behalf of K W Resort Utilities Corp. (“KW” or “Utility”) this letter is the response to  
Staff’s Fifth Data Request dated April 30, 2025.

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.

*RESPONSE: The Utility has identified two servers running ESET that were not included  
in the initial response. The Utility’s IT consultant also confirmed that the 14th license is  
assigned to a laptop used exclusively for housing the SCADA programming. This device is  
utilized by IT consultants or the SCADA contractor/programmers and was initially  
overlooked, as it is not regularly accessed by Utility personnel and is solely intended to  
store the SCADA program backup.*

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.

*RESPONSE: The Utility had an extra phone in the Test Year and the \$658.41 expense for this phone can be removed.*

- 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?

*RESPONSE: This was not reimbursed by the Utility’s insurance as the deductible was \$500.*

- 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 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.)

*RESPONSE:*

Year	2017	2018	2019	2020	2021	2022	2023	2024
Total OT Hours	901.17	1096.82	1578.85	1237.12	882.75	1307.5	1445.25	1530
Scheduled	464	464	464	464	470	476	482	482
Unscheduled	437.17	632.82	1114.85	773.12	412.75	831.5	963.25	1048

- 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.

*RESPONSE: The rate case expense documents previously provided in response to 3<sup>rd</sup> Data Request #11 for the Company, for Mr. Seidman are unchanged. Updates for Attorneys Smith and Friedman, and for Ms. Swain are attached.*

- 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.

*RESPONSE: There is no labor capitalized during KWRU’s test year. The Utility doesn’t have plans to capitalize labor in the future.*

- 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.

May 9, 2025  
Page 3

*RESPONSE: Total Advertising Expense from 2017 to 2024 was \$30,372. \$29,047 was for employment purposes and \$1,325 in expense was for other purposes, namely website hosting and for labor to maintain and update the information on the website.*

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?

*RESPONSE: The additional 1% pension increase on all salaries was not implemented, and can be removed.*

Should you or Staff have any questions regarding this response please do not hesitate to contact me.

Very truly yours,

/s/ Martin S. Friedman  
Martin Friedman

MSF:

Cc: Suzanne Brownless (via email)  
[discovery-gcl@psc.state.fl.us](mailto:discovery-gcl@psc.state.fl.us).

**ATTACHMENT 5DR #5**

**K W Resort Utilities Corp.**

**Docket No. 20240108-SU**

**Actual and Estimated Rate Case Expense**

- Billed and Unbilled Attorney Fees through April 30, 2025 (Invoices and Unbilled Report Attached): \$10,090.00 [includes \$205.00 to address deficiencies – see January 17, 2025, Invoice]
- Billed and Unbilled Costs through April 30, 2025 (Invoices Attached): \$715.93
- Filing Fee: \$4,500.00

<u>Estimated Hours</u>	<u>Description</u>
12.0	Research and respond to formal and informal data requests from Staff and miscellaneous correspondence and calls with client and consultants
1.5	Review Staff recommendation; Conference with client regarding recommendation; Conference with Staff regarding recommendation.
10.5	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.5	Review PAA Order; conference with client and consultants regarding PAA Order.
2.0	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft and revise customer notice, obtain Staff approval; Coordinate mailing of customer notices and implementation of tariffs and filing Affidavit; Prepare, review and filing of post-Order requirements
27.5 @ \$435/hr.	\$11,962.50 total estimated attorneys' fees through PAA

Estimate of costs to complete:

\$ 688.00 Estimated travel expense to PSC Agenda

**\$ 688.00 Total Estimated Costs**

**SUMMARY:**

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$22,052.50

TOTAL ACTUAL AND ESTIMATED LEGAL COSTS: \$1,403.93

FILING FEE: \$4,500.00

**TOTAL RATE CASE EXPENSE: \$27,956.43**

# Time Report

Unbilled

K W Resort Utilities Corp / 2024 Rate Case (037184-1002737)

05/04/2025

Date	SM/Task	Attorney Name	Staff Level	Description	Rate	Orig Hrs	Orig Amt	Orig Rate	Rev Hrs	Rev Amt	Rev Rate	Service	Activity	Invoiced	Status
04/16/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.60	261.00	435.00	0.60	261.00	435.00	10000	0		Unbilled
Prepare for and attend telephonic customer service hearing and follow-up analysis with client;															
04/17/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.80	348.00	435.00	0.80	348.00	435.00	10000	0		Unbilled
Research response to Staff's Third Data Request; format, compile and efile responses to Staff's Third Data Request;															
04/18/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.20	87.00	435.00	0.20	87.00	435.00	10000	0		Unbilled
Review and comment on OPC's Response to Rule Waiver Petition; follow-up Correspondence with attorney Smith;															
04/30/2025	0351	Martin S. Friedman	20	Of Counsel	1	0.30	130.50	435.00	0.30	130.50	435.00	10000	0		Unbilled
Review Staff's Fifth Data Request; Research and draft template for response and correspondence to Mr. Johnson et al; follow-up correspondence															
<b>Report Totals:</b>						<b>1.90</b>	<b>826.50</b>		<b>1.90</b>	<b>826.50</b>					



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deanmead.com  
Fed Tax ID#59-2049716

K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

July 17, 2024  
Invoice No. 456605  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through July 15, 2024

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 328.00
Total Expenses	<u>    \$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 328.00</b>

# DEAN|MEAD

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Client No.: 037184  
Matter No.: 1002737

July 17, 2024  
Invoice No. 456605

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/11/24	MSF	Rate cvase kick-off Zoom conference;	.80	410.00	328.00
<b>TOTAL FEES</b>					<b>\$ 328.00</b>
<b>TOTAL THIS INVOICE</b>					<b>\$ 328.00</b>



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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

July 17, 2024  
Invoice No. 456605  
Billing Attorney: MSF

---

## REMITTANCE ADVICE

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

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**BALANCE DUE THIS INVOICE**

**\$ 328.00**

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*Please reference: Invoice No. 456605, Client.Matter No.: 037184.1002737*

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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

August 19, 2024  
Invoice No. 458832  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through August 15, 2024

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 738.00
Total Expenses	<u>          \$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 738.00</b>

# DEAN|MEAD

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Client No.: 037184  
Matter No.: 1002737

August 19, 2024  
Invoice No. 458832

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/18/24	MSF	Research and draft test year request letter and correspondence to Mr. Johnson and others;	.30	410.00	123.00
7/29/24	MSF	Revise, format and correspondence to Chairman LaRosa and efile Test Year Request Letter;	.20	410.00	82.00
8/14/24	MSF	Prepare checklists and correspondence to Mr. Johnson regarding required engineering information; begin Research and draft of Application and correspondence to team; follow-up correspondence;	1.30	410.00	533.00
<b>TOTAL FEES</b>					<b>\$ 738.00</b>
<b>TOTAL THIS INVOICE</b>					<b>\$ 738.00</b>



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K W Resort Utilities Corp  
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Key West, FL 33040

August 19, 2024  
Invoice No. 458832  
Billing Attorney: MSF

---

## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 738.00**

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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

November 19, 2024  
Invoice No. 468349  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through November 15, 2024

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ .00
Total Expenses	<u>\$ 4,500.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 4,500.00</b>

# DEAN|MEAD

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Client No.: 037184  
Matter No.: 1002737

November 19, 2024  
Invoice No. 468349

## EXPENSES

<b>Date</b>	<b>Description</b>	<b>Amount</b>
	FILING FEES	4,500.00
	<b>TOTAL EXPENSES</b>	<b>\$ 4,500.00</b>
	<b>TOTAL THIS INVOICE</b>	<b>\$ 4,500.00</b>



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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

November 19, 2024  
Invoice No. 468349  
Billing Attorney: MSF

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## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 4,500.00**

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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

December 17, 2024  
Invoice No. 470124  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through December 15, 2024

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 2,132.00
Total Expenses	<u>          \$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,132.00</b>

# DEAN|MEAD

Client No.: 037184  
Matter No.: 1002737

December 17, 2024  
Invoice No. 470124

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
11/26/24	MSF	Review current draft of financial MFRs and correspondence concerning same and timing of filing;	.20	410.00	82.00
11/27/24	MSF	Review and comment on recent draft MFRs;	.30	410.00	123.00
12/06/24	MSF	Review correspondence from parties, draft Noticing Statement, revise Application and correspondence to all;	.30	410.00	123.00
12/09/24	MSF	Review and confirmation with Ms. Swain of final financial MFRs; correspondence to Mr. Johnson regarding engineering MFRs; review engineering MFRs and Correspondence with Mr. Johnson; format and compile in Engineering Exhibit;	1.10	410.00	451.00
12/10/24	MSF	Correspondence with Mr. Johnson and Mr. Smith regarding finalizing filing; Download and format Vol. III engineering documents including pro forma;	1.10	410.00	451.00
12/11/24	MSF	Continue formatting and compiling documents for filing; draft required letter to City and County; draft letter to PSC Clerk; Telephone conference with Mr. Johnson who telephoned regarding finalize filing documents; follow-up Correspondence with Mr. Johnson; continue filing preparation;	1.20	410.00	492.00
12/12/24	MSF	Begin compiling and binding MFRs (time adjusted to paralegal rate);	.40	410.00	164.00
12/13/24	MSF	Efiling Application, draft cover letter for MFRs and efile;Correspondence with Mr. Johnson; correspondence to staff;	.60	410.00	246.00
<b>TOTAL FEES</b>					<b>\$ 2,132.00</b>
<b>TOTAL THIS INVOICE</b>					<b>\$ 2,132.00</b>



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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

December 17, 2024  
Invoice No. 470124  
Billing Attorney: MSF

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## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 2,132.00**

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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

January 17, 2025  
Invoice No. 473158  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through January 15, 2025

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 205.00
Total Expenses	<u>\$ 702.99</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 907.99</b>

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Client No.: 037184  
Matter No.: 1002737

January 17, 2025  
Invoice No. 473158

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
1/13/25	MSF	Review staff deficiency letter and draft template for response; Correspondence with team;	.20	410.00	82.00
1/15/25	MSF	Review documents from Ms. Swain responsive to deficiencies letter, Correspondence and Telephone conferences with Ms. Swain; draft letter to PSC clerk with deficiencies responses;	.30	410.00	123.00
<b>TOTAL FEES</b>					<b>\$ 205.00</b>

## EXPENSES

<b>Date</b>	<b>Description</b>	<b>Amount</b>
	FREIGHT (EXPRESS DELIVERY)	56.92
12/16/24	copies and binders for MFR hard copy filing 037184/1002737	646.07
<b>TOTAL EXPENSES</b>		<b>\$ 702.99</b>
<b>TOTAL THIS INVOICE</b>		<b>\$ 907.99</b>



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January 17, 2025  
Invoice No. 473158  
Billing Attorney: MSF

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## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 907.99**

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Please reference: Invoice No. 473158, Client.Matter No.: 037184.1002737

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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

February 18, 2025  
Invoice No. 475430  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through February 15, 2025

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 1,348.50
Total Expenses	<u>    \$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,348.50</b>

# DEAN|MEAD

Client No.: 037184  
Matter No.: 1002737

February 18, 2025  
Invoice No. 475430

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
1/18/25	MSF	Research and draft Rate Case Synopsis and Initial Customer Notice and correspondence to Ms. Swain;	1.20	435.00	522.00
1/25/25	MSF	Review letter from PSC Clerk setting official filing date and Correspondence with Mr. Johnson and others; follow-up correspondence; finalize Synopsis and Initial Customer Notice and correspondence to PSC attorney Brownless;	.40	435.00	174.00
2/04/25	MSF	Review AFUDC schedules from Ms. Swain; Correspondence with client; Research and draft letter to PSC Clerk requesting AFUDC rate; Correspondence with staff;	.30	435.00	130.50
2/11/25	MSF	Review case schedule, calculate critical dates and correspondence to Mr. Smith; correspondence to PSC attorney Brownless regarding Initial Customer Notice and Synopsis;	.30	435.00	130.50
2/13/25	MSF	Various Correspondence with staff and utility regarding noticing; Telephone conference with PSC attorney Brownless who telephoned;	.30	435.00	130.50
2/14/25	MSF	Incorporate customer meeting provisions into initial customer notice and correspondence to PSC staff;	.60	435.00	261.00
<b>TOTAL FEES</b>					<b>\$ 1,348.50</b>
<b>TOTAL THIS INVOICE</b>					<b>\$ 1,348.50</b>



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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

February 18, 2025  
Invoice No. 475430  
Billing Attorney: MSF

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## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 1,348.50**

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Please reference: Invoice No. 475430, Client.Matter No.: 037184.1002737

**INVOICES ARE PAYABLE UPON RECEIPT**



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.  
420 S. Orange Avenue, Suite 700  
Orlando, Florida 32801

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

K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

March 18, 2025  
Invoice No. 478287  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through March 15, 2025

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 783.00
Total Expenses	<u>    \$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 783.00</b>

# DEAN|MEAD

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Client No.: 037184  
Matter No.: 1002737

March 18, 2025  
Invoice No. 478287

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
2/23/25	MSF	Research, draft and efile Notice of Filing Rate Case Synopsis; Research and draft letters to City Manager and County Administrator regarding Rate Case Synopsis; research, draft and efile Notice of Filing Certification of Mailing letters;	1.00	435.00	435.00
3/03/25	MSF	Review Staff's First Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	.30	435.00	130.50
3/05/25	MSF	Review Staff's Second Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	.30	435.00	130.50
3/13/25	MSF	Research and draft Affidavit of Mailing and correspondence to Mr. Johnson;	.20	435.00	87.00
<b>TOTAL FEES</b>					<b>\$ 783.00</b>
<b>TOTAL THIS INVOICE</b>					<b>\$ 783.00</b>



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

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Fed Tax ID#59-2049716

K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

March 18, 2025  
Invoice No. 478287  
Billing Attorney: MSF

---

## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 783.00**

---

**All checks should be made payable to:**

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth,  
PA.

(Please return this advice with payment.)

ATTN: Accounts Receivable

P.O. Box 2346

Orlando, Florida 32802-2346

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Please reference: Invoice No. 478287, Client.Matter No.: 037184.1002737

**INVOICES ARE PAYABLE UPON RECEIPT**



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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

March 18, 2025  
Invoice No. 478287  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through March 15, 2025

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 783.00
Total Expenses	<u>    \$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 783.00</b>

# DEAN|MEAD

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Client No.: 037184  
Matter No.: 1002737

March 18, 2025  
Invoice No. 478287

## PROFESSIONAL SERVICES

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
2/23/25	MSF	Research, draft and efile Notice of Filing Rate Case Synopsis; Research and draft letters to City Manager and County Administrator regarding Rate Case Synopsis; research, draft and efile Notice of Filing Certification of Mailing letters;	1.00	435.00	435.00
3/03/25	MSF	Review Staff's First Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	.30	435.00	130.50
3/05/25	MSF	Review Staff's Second Data Request, Research and draft response template and correspondence to Mr. Johnson et al;	.30	435.00	130.50
3/13/25	MSF	Research and draft Affidavit of Mailing and correspondence to Mr. Johnson;	.20	435.00	87.00
<b>TOTAL FEES</b>					<b>\$ 783.00</b>
<b>TOTAL THIS INVOICE</b>					<b>\$ 783.00</b>



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K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

March 18, 2025  
Invoice No. 478287  
Billing Attorney: MSF

---

## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

---

**BALANCE DUE THIS INVOICE**

**\$ 783.00**

---

**All checks should be made payable to:**

(Please return this advice with payment.)

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PA.

ATTN: Accounts Receivable

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Orlando, Florida 32802-2346

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Please reference: Invoice No. 478287, Client.Matter No.: 037184.1002737

**INVOICES ARE PAYABLE UPON RECEIPT**



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

K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

April 17, 2025  
Invoice No. 480817  
Billing Attorney: MSF

---

## INVOICE SUMMARY

For Professional Services Rendered through April 15, 2025

**Client.Matter No.: 037184.1002737**

**RE: 2024 Rate Case**

Total Fees	\$ 4,089.00
Total Expenses	<u>\$ 12.94</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 4,101.94</b>

# DEAN|MEAD

Client No.: 037184  
Matter No.: 1002737

April 17, 2025  
Invoice No. 480817

## PROFESSIONAL SERVICES

Date	Atty	Description	Hours	Rate	Amount
3/17/25	MSF	Review affidavit of mailing, research, draft and efile Notice of Filing AOM with Affidavit; Research and draft response to staff first Date request and correspondence to Mr. Wright;	1.00	435.00	435.00
3/19/25	MSF	Review staff audit and correspondence regarding it; begin Research and draft of response to Audit;	.90	435.00	391.50
3/20/25	MSF	Revise Audit Response letter and correspondence to team;	.40	435.00	174.00
3/21/25	MSF	Review comments from others and revise Audit Response;	.20	435.00	87.00
3/23/25	MSF	Review and comment on draft responses to Staff's First Data Request;	.30	435.00	130.50
3/24/25	MSF	Finalize response to Staff's First Data Request, format with exhibits and efile;	.40	435.00	174.00
3/25/25	MSF	Finalize, format and efile response to PSC Audit;	.20	435.00	87.00
3/26/25	MSF	Miscellaneous Correspondence with Mr. Johnson and Mr. Write regarding Second Data Request Response; convert and compile documents; Research and draft Request for Confidential Classification as to salaries, redact and highlight document and draft letter to PSC Clerk;	2.20	435.00	957.00
3/27/25	MSF	Finalize formatting attachments and finalize and efile responses to Staff's Second Data Request;	.80	435.00	348.00
3/31/25	MSF	Telephone conference with PSC attorney Brownless who telephoned regarding Rule Waiver and Telephone conference with attorney Smith;	.20	435.00	87.00
4/02/25	MSF	Research, draft and efile Motion for Rule Waiver and correspondence concerning same; review comments and revise Petition;	1.30	435.00	565.50
4/10/25	MSF	Review staff's Third Data Request, draft response template and correspondence to Mr. Johnson and others: Telephone conference with PSC attorney Brownless; follow-up review and Correspondence regarding responses; redraft response template	.90	435.00	391.50
4/15/25	MSF	Correspondence with Mr. Johnson, Ms. Swain and attorney Smith regarding upcoming customer meeting and 3rd Data Request Responses; follow-up correspondence;	.60	435.00	261.00
<b>TOTAL FEES</b>					<b>\$ 4,089.00</b>

## EXPENSES

Date	Description	Amount
	FREIGHT (EXPRESS DELIVERY)	12.94

# DEAN|MEAD

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Client No.: 037184  
Matter No.: 1002737

April 17, 2025  
Invoice No. 480817

**TOTAL EXPENSES** **\$ 12.94**

**TOTAL THIS INVOICE** **\$ 4,101.94**



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deanmead.com  
Fed Tax ID#59-2049716

K W Resort Utilities Corp  
6630 Front St.  
Key West, FL 33040

April 17, 2025  
Invoice No. 480817  
Billing Attorney: MSF

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## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 4,101.94**

---

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Please reference: Invoice No. 480817, Client.Matter No.: 037184.1002737

**INVOICES ARE PAYABLE UPON RECEIPT**

Estimated Rate Case Expense - Milian, Swain & Associates, Inc.

Company: K W Resort Utilities Corp

Docket No.:20240108

Test Year Ended: 06/30/2024

PER MFRS

Deborah Swain	\$	290	84	\$ 24,360	MFRs, data requests, audit facilitation
Cynthia Yapp	\$	190	350	\$ 66,500	MFRs, data requests, audit facilitation
Carolina Bastidas	\$	125	16	\$ 2,000	MFRs Review
Expenses				<u>\$ 390</u>	Various Expenses (photocopies, phone calls)
Total				\$ 93,250	

Actual through April 30, 2025

Deborah Swain	\$	290	66	\$ 19,140	
Cynthia Yapp	\$	190	299.25	\$ 56,858	
Carolina Bastidas	\$	125	2	\$ 250	
Expense				<u>\$ -</u>	
				\$ 76,248	

Remaining

Deborah Swain

Audit & audit report responses			-		
Data Requests			16		
Review & Analyze Recommendation			8		
Coordination with KWRU			<u>8</u>		
Total Deborah Swain	\$	290	32	\$ 9,280	

Cynthia Yapp

Audit & audit report responses					
Data Requests			8		
Review & Analyze Recommendation			8		
Coordination with KWRU			<u>8</u>		
Total Cynthia Yapp	\$	190	24	\$ 4,560	

Revised Estimate \$ 90,088

**NOTE: time spent to cure deficiencies in not included in the totals above, and were invoiced separately.**



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51273  
Date 04/30/2025

Project KW 2024 Rate Case.

For professional services through April 30, 2025

---

Professional Services

	Hours	Rate	Billed Amount
Deborah Swain	5.00	290.00	1,450.00
Invoice total			<b>1,450.00</b>

**Pre-Billing Worksheet**

**K08-17 KW 2024 Rate Case.**

**Professional Services**

Phase Status: Active

**WIP - Bill As Time & Expense**

**Billing Cutoff: 04/30/2025**

**To Bill**

**Billing Type: Time & Expense**

Date	Units	Rate	Amount
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Units	Amount
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**Labor**

WIP Status: Billable

Principal

Deborah Swain

Project Labor	04/02/2025	0.50	290.00	145.00	0.50	145.00
<i>Petition re: salvage</i>						
Project Labor	04/10/2025	1.50	290.00	435.00	1.50	435.00
<i>Respond to date request</i>						
Project Labor	04/15/2025	1.00	290.00	290.00	1.00	290.00
<i>Review DR, Review rate case adjustments</i>						
Project Labor	04/17/2025	0.50	290.00	145.00	0.50	145.00
<i>Research data request 4</i>						
Project Labor	04/29/2025	0.50	290.00	145.00	0.50	145.00
<i>4th data request review</i>						
Project Labor	04/30/2025	1.00	290.00	290.00	1.00	290.00
<i>Discovery DR 4</i>						

Subtotal	<b>5.00</b>		<b>1,450.00</b>		<b>5.00</b>	<b>1,450.00</b>
Labor total	<b>5.00</b>		<b>1,450.00</b>		<b>5.00</b>	<b>1,450.00</b>



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51019  
Date 7/31/2024

Project KW 2024 Rate Case.

For professional services through July 26, 2024

---

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	13.50	190.00	2,565.00
Deborah Swain	0.75	290.00	217.50

Invoice total **2,782.50**







**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51057  
Date 09/04/2024

Project KW 2024 Rate Case.

For professional services through August 30, 2024

---

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	64.25	190.00	12,207.50
Deborah Swain	1.00	290.00	290.00

Invoice total **12,497.50**







**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51081  
Date 10/01/2024

Project KW 2024 Rate Case.

For professional services through September 30, 2024

---

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	85.00	190.00	16,150.00
Deborah Swain	7.75	290.00	2,247.50
Invoice total			<b>18,397.50</b>

K08-17 KW 2024 Rate Case.

Professional Services

Date Range from: 9/1/2024 to 9/30/2024

Work In Progress

Activity	Total	Billed	Total WIP	Billable	Deferred	Hold	Non Billable	Writeoff	
<b>Cynthia Yapp</b>	<b>85.00</b>	<b>85.00</b>							
<b>Project Labor</b>	<b>85.00</b>	<b>85.00</b>							
	Date	Total	Billed	WIP Total	Billable	Defered	Hold	Non Billable	Writeoff
Billing Analysis	9/2/2024	2.50	2.50						
Billing Analysis	9/3/2024	7.75	7.75						
Continue MFR Schedules	9/4/2024	7.50	7.50						
Continue MFR Schedules	9/5/2024	5.00	5.00						
Continue MFR Schedules	9/6/2024	4.50	4.50						
Continue MFR Schedules	9/9/2024	6.75	6.75						
Continue preparing MFRs	9/10/2024	5.00	5.00						
Continue preparing MFRs	9/11/2024	7.50	7.50						
Continue preparing MFRs	9/12/2024	6.25	6.25						
Continue preparing MFRs	9/13/2024	1.25	1.25						
Continue preparing MFRs	9/16/2024	3.50	3.50						
Continue preparing MFRs	9/17/2024	9.00	9.00						
Continue preparing MFRs	9/18/2024	2.00	2.00						
Continue preparing MFRs	9/19/2024	3.00	3.00						
Continue preparing MFRs	9/20/2024	7.00	7.00						
Phone Conversation with client Johnson / Wright Uupdate MFR Schedules	9/25/2024	3.50	3.50						
Update MFR Schedules	9/26/2024	1.75	1.75						
Update MFRs	9/27/2024	1.25	1.25						
<b>Total</b>		<b>85.00</b>	<b>85.00</b>						



See attached and let me know if you have any questions.  
Debbie



Milan, Swain & Associates, Inc.

**Deborah Swain**  
**Vice President**

2025 SW 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
(305) 496-2374 (Cell)  
(305) 441-0123 (Ofc)  
(305) 441-0688 (Fax)

[dswain@milianswain.com](mailto:dswain@milianswain.com)



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51114  
Date 11/01/2024

Project KW 2024 Rate Case.

For professional services through October 31, 2024

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Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	29.00	190.00	5,510.00
Deborah Swain	8.50	290.00	2,465.00
Invoice total			<b>7,975.00</b>

**K08-17**      **KW 2024 Rate Case.**  
Professional Services  
**Date Range from: 10/1/2024 to 10/31/2024**

**Work In Progress**

Activity	Total	Billed	Work In Progress			Non Billable	Writeoff	
			Total WIP	Billable	Deferred			Hold
<b>Cynthia Yapp</b>	<b>29.00</b>		<b>29.00</b>	<b>29.00</b>				
<b>Project Labor</b>	<b>29.00</b>		<b>29.00</b>	<b>29.00</b>				
	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Update MFR Schedules	10/3/2024	0.75	0.75	0.75				
Update Billing Analysis, E-2, E-3	10/8/2024	3.25	3.25	3.25				
Zoom Status update meeting w/client	10/11/2024	0.50	0.50	0.50				
Update MFR Schedules	10/11/2024	1.50	1.50	1.50				
Update MFR Schedules	10/14/2024	2.50	2.50	2.50				
Update MFR Schedules	10/15/2024	4.00	4.00	4.00				
Revised Billing Analysis	10/16/2024	4.50	4.50	4.50				
Revised Billing Analysis	10/17/2024	4.50	4.50	4.50				
Revised E-2; E-3, E-14	10/18/2024	2.25	2.25	2.25				
Update MFRs F-Schedules	10/24/2024	1.25	1.25	1.25				
Update MFRs Schedules	10/25/2024	2.25	2.25	2.25				
Update MFR Schedules	10/30/2024	1.75	1.75	1.75				
<b>Total</b>	<b>29.00</b>		<b>29.00</b>	<b>29.00</b>				

K08-17 KW 2024 Rate Case.

Professional Services

Date Range from: 10/1/2024 to 10/31/2024

Work In Progress

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff	
			Total WIP	Billable	Deferred	Hold			
<b>Deborah Swain</b>	<b>8.50</b>	<b>8.50</b>							
<b>Project Labor</b>	<b>8.50</b>	<b>8.50</b>							
	Date	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Billed gallons, coordination re MFRs & staff workpapers	10/2/2024	1.00	1.00						
Coordination	10/3/2024	0.50	0.50						
Coordination, review	10/8/2024	0.25	0.25						
Coordination E schedules, etc.	10/11/2024	0.75	0.75						
Coordination re billing data	10/15/2024	0.50	0.50						
Coordination re billing data, update E-14	10/16/2024	1.75	1.75						
Coordination E schedules	10/17/2024	1.00	1.00						
Billing data review	10/18/2024	0.50	0.50						
E schedule coordination	10/21/2024	0.25	0.25						
E schedule coordination	10/22/2024	0.25	0.25						
Coordination	10/24/2024	0.25	0.25						
Review salary proforma	10/25/2024	0.50	0.50						
Review MFRs	10/29/2024	1.00	1.00						
<b>Total</b>		<b>8.50</b>	<b>8.50</b>						



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51138  
Date 12/03/2024

Project KW 2024 Rate Case.

For professional services through November 29, 2024

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Professional Services

	Hours	Rate	Billed Amount
Carolina Bastidas	2.00	125.00	250.00
Cynthia Yapp	32.00	190.00	6,080.00
Deborah Swain	15.50	290.00	4,495.00

Invoice total **10,825.00**



**K08-17**      **KW 2024 Rate Case.**  
Professional Services  
**Date Range from: 11/1/2024 to 11/30/2024**

**Work In Progress**

Activity	Total	Billed	Total WIP	Billable	Deferred	Hold	Non Billable	Writeoff	
<b>Cynthia Yapp</b>	<b>32.00</b>	<b>32.00</b>							
<b>Project Labor</b>	<b>32.00</b>	<b>32.00</b>							
	Date	Total	Billed	WIP Total	Billable	Defered	Hold	Non Billable	Writeoff
Update MFR schedules	11/6/2024	5.00	5.00						
Update MFR schedules	11/14/2024	6.50	6.50						
Update MFR Schedules	11/15/2024	1.75	1.75						
Update MFR schedules	11/17/2024	1.25	1.25						
Update MFR schedules	11/19/2024	6.50	6.50						
Update MFR schedules	11/20/2024	4.25	4.25						
Update MFR schedules	11/21/2024	1.75	1.75						
Update MFR schedules	11/22/2024	2.25	2.25						
Update MFR schedules	11/24/2024	1.00	1.00						
Update MFR Schedules	11/25/2024	1.00	1.00						
Update MFR schedules	11/26/2024	0.75	0.75						
<b>Total</b>		<b>32.00</b>	<b>32.00</b>						

K08-17 KW 2024 Rate Case.

Professional Services

Date Range from: 11/1/2024 to 11/30/2024

Work In Progress

Activity	Total	Billed	Total WIP	Billable	Deferred	Hold	Non Billable	Writeoff	
<b>Deborah Swain</b>	<b>15.50</b>	<b>15.50</b>							
<b>Project Labor</b>	<b>15.50</b>	<b>15.50</b>							
	Date	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Coordination - D Schedules	11/6/2024	0.50	0.50						
Review, update, coordination	11/12/2024	0.50	0.50						
Review, update, coordination	11/13/2024	1.00	1.00						
Review, update, coordination	11/14/2024	1.00	1.00						
Review, update, coordination	11/15/2024	1.50	1.50						
Review	11/18/2024	3.00	3.00						
Review & coordination	11/21/2024	2.50	2.50						
REview, update, coordinate draft review copy	11/22/2024	1.75	1.75						
Coordinate	11/25/2024	0.25	0.25						
Update schedules, review draft	11/26/2024	1.25	1.25						
Review MFRs	11/27/2024	2.25	2.25						
<b>Total</b>		<b>15.50</b>	<b>15.50</b>						



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51193  
Date 02/03/2025

Project KW 2024 Rate Case.

For professional services through January 31, 2025

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Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	19.00	190.00	3,610.00
Deborah Swain	4.50	290.00	1,305.00
Invoice total			<b>4,915.00</b>

**Pre-Billing Worksheet**

**K08-17 KW 2024 Rate Case.**

**Professional Services**

Phase Status: Active

WIP - Bill As Time & Expense

Billing Cutoff: 01/31/2025

To Bill

Billing Type: Time & Expense

Date	Units	Rate	Amount
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Units	Amount
-------	--------

Labor

WIP Status: Billable

Principal

Deborah Swain

Project Labor	01/17/2025	0.50	290.00	145.00	0.50	145.00
<i>Coordination re: audit requests</i>						
Project Labor	01/22/2025	0.25	290.00	72.50	0.25	72.50
<i>Audit response coordination/review</i>						
Project Labor	01/30/2025	1.75	290.00	507.50	1.75	507.50
<i>DR 20 response</i>						
Project Labor	01/31/2025	2.00	290.00	580.00	2.00	580.00
<i>AFUDC, Audit</i>						
Subtotal		<b>4.50</b>		<b>1,305.00</b>	<b>4.50</b>	<b>1,305.00</b>

Senior Accountant

Cynthia Yapp

Project Labor	01/20/2025	2.50	190.00	475.00	2.50	475.00
<i>Prepare response to Audit Document/ Record Request 1 - 6</i>						
Project Labor	01/21/2025	2.25	190.00	427.50	2.25	427.50
<i>Prepare response to Audit Document/ Record Request 1 - 6</i>						
Project Labor	01/22/2025	6.00	190.00	1,140.00	6.00	1,140.00
<i>Prepare response to Audit Document/ Record Request 1 - 6; Review Synopsis/ Customer Notice</i>						
Project Labor	01/26/2025	0.75	190.00	142.50	0.75	142.50
<i>Prepare response to Audit Document/ Record Request 1 - 6; Review Synopsis/ Customer Notice</i>						
Project Labor	01/28/2025	3.50	190.00	665.00	3.50	665.00
<i>Prepare responses to Audit Document/ Record Request 10 item 2. CIAC balances; 16 Customer deposit</i>						
Project Labor	01/30/2025	4.00	190.00	760.00	4.00	760.00
<i>Prepare response to Audit Document/ Record Request 9 Depreciation / accumulated Depr</i>						
Subtotal		<b>19.00</b>		<b>3,610.00</b>	<b>19.00</b>	<b>3,610.00</b>
Labor total		<b>23.50</b>		<b>4,915.00</b>	<b>23.50</b>	<b>4,915.00</b>



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51216  
Date 03/03/2025

Project KW 2024 Rate Case.

For professional services through February 28, 2025

Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	53.50	190.00	10,165.00
Deborah Swain	5.25	290.00	1,522.50
Invoice total			<b>11,687.50</b>



Milian, Swain & Associates, Inc.

Monday, March 3, 2025  
Page 1 of 2

Date range: from: 02/01/2025 to 02/28/2025

**KW Resort Utilities**

Invoice Date: 03/03/2025

Invoice Number: 51216

	Date	Billed Units	Billed Rate	Billed Amount
<b>Professional Services</b>				
<b>Time and Expense</b>				
<b>Labor</b>				
Principal				
Project Labor				
Deborah Swain	2/3/2025	0.75	290.00	217.50
Audit				
Deborah Swain	2/4/2025	1.00	290.00	290.00
Audit				
Deborah Swain	2/5/2025	0.25	290.00	72.50
Audit				
Deborah Swain	2/6/2025	0.50	290.00	145.00
Audit				
Deborah Swain	2/19/2025	0.50	290.00	145.00
Audit				
Deborah Swain	2/20/2025	0.25	290.00	72.50
Audit				
Deborah Swain	2/26/2025	1.00	290.00	290.00
Audit				
Deborah Swain	2/25/2025	0.50	290.00	145.00
audit				
Deborah Swain	2/27/2025	0.25	290.00	72.50
Audit				
Deborah Swain	2/28/2025	0.25	290.00	72.50
Audit				
			<b>Employee type total</b>	<b>1,522.50</b>
Senior Accountant				
Project Labor				
Cynthia Yapp	2/3/2025	3.75	190.00	712.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/4/2025	8.50	190.00	1,615.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/5/2025	7.00	190.00	1,330.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/6/2025	2.00	190.00	380.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/7/2025	2.50	190.00	475.00
Prepare response to Audit Document/ Record Request				



Milian, Swain & Associates, Inc.

Monday, March 3, 2025  
Page 2 of 2

Date range: from: 02/01/2025 to 02/28/2025

**KW Resort Utilities**

**Invoice Date: 03/03/2025**

**Invoice Number: 51216**

	Date	Billed Units	Billed Rate	Billed Amount
Cynthia Yapp	2/10/2025	0.25	190.00	47.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/11/2025	3.50	190.00	665.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/12/2025	0.25	190.00	47.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/13/2025	7.00	190.00	1,330.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/14/2025	1.00	190.00	190.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/17/2025	5.00	190.00	950.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/18/2025	1.50	190.00	285.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/19/2025	1.00	190.00	190.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/20/2025	1.50	190.00	285.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/21/2025	0.25	190.00	47.50
Conference call w/ Thurmond (FPSC) re: plant adjustment reconciliaiton				
Cynthia Yapp	2/24/2025	3.75	190.00	712.50
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/25/2025	4.50	190.00	855.00
Prepare response to Audit Document/ Record Request				
Cynthia Yapp	2/26/2025	0.25	190.00	47.50
Prepare response to Audit Document/ Record Request				
			<b>Employee type total</b>	<b>10,165.00</b>
			<b>Labor total</b>	<b>11,687.50</b>
			<b>Phase total</b>	<b>11,687.50</b>
			<b>Total</b>	<b>11,687.50</b>
			<b>Project total</b>	<b>11,687.50</b>
			<b>Invoice total</b>	<b>11,687.50</b>



**Milian, Swain & Associates, Inc.**

Milian, Swain & Associates, Inc.  
2025 SW 32 Avenue  
Suite 110  
Miami, FL 33145

KW Resort Utilities  
Christopher Johnson  
6630 Front Street  
Key West, FL 33040

Invoice number 51165  
Date 01/02/2025

Project KW 2024 Rate Case.

For professional services through December 31, 2024

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Professional Services

	Hours	Rate	Billed Amount
Cynthia Yapp	0.50	190.00	95.00
Deborah Swain	4.50	290.00	1,305.00
Invoice total			<b>1,400.00</b>



K08-17 KW 2024 Rate Case.

Professional Services

Date Range from: 12/1/2024 to 12/31/2024

Activity	Total	Billed	Work In Progress				Non Billable	Writeoff		
			Total WIP	Billable	Deferred	Hold				
<b>Deborah Swain</b>	<b>4.50</b>		<b>4.50</b>	<b>4.50</b>						
<b>Project Labor</b>	<b>4.50</b>		<b>4.50</b>	<b>4.50</b>						
		Date	Total	Billed	WIP Total	Billable	Deferred	Hold	Non Billable	Writeoff
Review and update draft MFRs		12/4/2024	1.50		1.50	1.50				
Coordinate files for filing		12/6/2024	0.50		0.50	0.50				
Update final MFRs and resend.		12/7/2024	0.75		0.75	0.75				
Coordinate filing documents		12/9/2024	1.00		1.00	1.00				
Coordination final documents		12/10/2024	0.75		0.75	0.75				
<b>total</b>	<b>4.50</b>				<b>4.50</b>	<b>4.50</b>				

**Deborah Swain**

**Vice President**

2025 SW 32<sup>nd</sup> Avenue

Miami, Florida 33145

(305) 496-2374 (Cell)

(305) 441-0123 (Ofc)

(305) 441-0688 (Fax)

[dswain@milianswain.com](mailto:dswain@milianswain.com)

**ATTACHMENT 5DR #5**

**K W Resort Utilities Corp.**

**Docket No. 20240108-SU**

**Actual and Estimated 2024 Rate Case Expenses**

- Actual Billed Attorney Fees through March 15, 2025 (*Invoices Attached*): \$ 22,755.45
- Actual Billed Costs through March 15, 2025: \$33.69

<b>Estimated Hours</b>	<b>Description</b>
2.0	Research and respond to formal and informal data requests from Staff.
4.0	Prepare for and participate in virtual customer service meeting and follow-up conference with client.
2.0	Attend Agenda conference.
4.0	Review PAA Order; conference with client and consultants regarding PAA Order.
12.0 @ \$500.00/hr.	\$6,000.00 <i>total estimated attorneys' fees through FAA.</i>

Estimate of costs to complete: \$0.00

**SUMMARY:**

*Total Actual and Estimated Legal Fees: \$28,755.45*

*Total Actual and Estimated Legal Costs: \$33.69*

**TOTAL RATE CASE EXPENSE: \$33,100.00**

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 26563

Invoice Date: 6/14/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	6/3/2024	Email D. Swain regarding rate case.	0.6	675.00	405.00

**Total** \$405.00

**Payments/Credits** \$0.00

**Balance Due** \$405.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 26764

Invoice Date: 7/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/3/2024	Review matter history and appeal of KWRU for process of upcoming rate case. (No Client Charge)	2.5	0.00	0.00
BG2	7/3/2024	Schedule zoom with Marty re: rate case; update BWS/KJB calendar; forward evite.	0.2	200.00	40.00
KB1	7/10/2024	Review KWRU file as to previous rate increases. (No Client Charge)	2.6	0.00	0.00
BWS13	7/11/2024	Conference call regarding rate case.	1	675.00	675.00
KB1	7/11/2024	Meeting with the clients to determine status of the rate case for 2024.	0.6	375.00	225.00
KB1	7/15/2024	Review CMOM list, guide, and previous rate case. (No Client Charge)	1.6	0.00	0.00

**Total** \$940.00

**Payments/Credits** \$0.00

**Balance Due** \$940.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 26949

Invoice Date: 8/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/18/2024	Review draft letters provided by client and edits. Review citations.	0.3	375.00	112.50
KB1	7/22/2024	Review correspondence from the client.	0.1	375.00	37.50
BWS13	7/22/2024	Reply to CJ comments.	0.3	675.00	202.50
KB1	7/25/2024	Review correspondence from the most recent draft letter regarding rate case.	0.1	375.00	37.50
BWS13	7/29/2024	Final review of test year letter.	0.3	675.00	202.50
KB1	8/13/2024	Review Correspondence from Public Service Commission .	0.1	375.00	37.50
BWS13	8/13/2024	Review preaudit checklist.	0.3	675.00	202.50
BWS13	8/14/2024	Telephone call with CJ regarding rate index; Emails regarding U&U and checklist.	0.5	675.00	337.50
BWS13	8/15/2024	Emails with F. Seidman; Telephone call with F. Seidman regarding used and useful and build out.	0.7	675.00	472.50

**Total** \$1,642.50

**Payments/Credits** \$0.00

**Balance Due** \$1,642.50

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27145

Invoice Date: 9/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	8/16/2024	Review shallow well study by Penn State; Email M. Friedman regarding same.	0.7	675.00	472.50
BWS13	8/20/2024	Emails with F. Sediman and E. Castle regarding U&U.	0.5	675.00	337.50
BWS13	9/4/2024	Respond to E. Castle question.	0.3	675.00	202.50
BWS13	9/5/2024	Review memorandum from E. Castle.	0.3	675.00	202.50

**Total** \$1,215.00

**Payments/Credits** \$0.00

**Balance Due** \$1,215.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27332

Invoice Date: 10/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/1/2024	Multiple emails and calls regarding U&U and I&I.	0.5	675.00	337.50
BWS13	10/2/2024	Review revised calculations; Emails regarding 100% return of general service; discuss with GW same.	1	675.00	675.00
BWS13	10/3/2024	Multiple discussions and reviews of E and F sheets and F. Seidman work.	1	675.00	675.00

**Total** \$1,687.50

**Payments/Credits** \$0.00

**Balance Due** \$1,687.50

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27526

Invoice Date: 11/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/18/2024	Review F. Seidman responses and respond to same.	0.5	675.00	337.50
BWS13	11/1/2024	Emails with team regarding interest rates and bids.	0.3	675.00	202.50
BWS13	11/8/2024	Review bid analysis; Discuss with GW.	0.5	675.00	337.50
BWS13	11/13/2024	Telephone call with GW regarding bids and breakdown.	0.3	675.00	202.50
KB1	11/15/2024	Research on Rate Case Procedures and Engineer Forms pursuant to 25-30.437. (No Client Charge)	5.6	0.00	0.00

**Total** \$1,080.00

**Payments/Credits** \$0.00

**Balance Due** \$1,080.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27712

Invoice Date: 12/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	11/26/2024	Final review of MFRs.	1	675.00	675.00
BWS13	12/4/2024	Review MFRs; email to client.	1	675.00	675.00
BWS13	12/6/2024	Correspondence with D. Swain and team; final review of MFRs.	1	675.00	675.00
BWS13	12/9/2024	MFR matters.	0.5	675.00	337.50

**Total** \$2,362.50

**Payments/Credits** \$0.00

**Balance Due** \$2,362.50

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27891

Invoice Date: 1/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	1/13/2025	Review deficiencies; Email with team.	0.4	675.00	270.00

**Total** \$270.00

**Payments/Credits** \$0.00

**Balance Due** \$270.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG0	1/21/2025	Confer with KB re: status; forward documents received for review; update file. (No Client Charge).	0.9	0.00	0.00
BWS15	1/23/2025	Review and discuss audit requests with client.	0.3	750.00	225.00
BG3	1/24/2025	Telephone conference with Tony Nguyen confirming all parties to copy for service of answers to DR requests; confer with CJ; receipt of documents; serve state responses to DR request 7; update file.	0.6	225.00	135.00
BG3	1/24/2025	Confer with CJ re: responses to DR requests no. 1,2,3,4,5, & 6; update file.	0.2	225.00	45.00
BG3	1/27/2025	Confer with CJ; download documents for Response to DR requests 1, 2, 3, 4, 5, & 6 from dropbox; serve state (6 separate emails); update file.	0.8	225.00	180.00
BWS15	1/29/2025	Review audit requests 8 - 20.	0.5	750.00	375.00
BG3	1/29/2025	Confer with CJ/BWS re: Responses to DR 18 & 19; and 8-17; forward evitse; update calendar.	0.4	225.00	90.00
BG3	1/30/2025	Confer with CJ/BWS re: Responses to DR 20; forward evite; update calendar.	0.3	225.00	67.50
BWS15	2/3/2025	Review audit response on bad debt; review audit requests.	0.5	750.00	375.00
BG3	2/3/2025	Confer with CJ; receipt of documents for Response to DR request 20 from dropbox; create onedrive folder/link; serve state; update file.	0.3	225.00	67.50
BWS15	2/4/2025	Review audit responses.	1	750.00	750.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/4/2025	Confer with CJ; download documents for Response to DR request 21 from dropbox; create onedrive folder/link; serve state; update file.	0.7	225.00	157.50
BWS15	2/5/2025	Review requests due today; Contact CJ regarding error in request 17 and information for AFDUC.	0.5	750.00	375.00
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 8, 9, 10, 11, 12, 13, 14, 15, 16, & 17 from dropbox; create onedrive folder/link; serve state; update file.	1.1	225.00	247.50
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 13 & 17 from dropbox; create onedrive folder/link; serve state; update file.	0.4	225.00	90.00
BWS15	2/6/2025	Email from and to CJ regarding allocations.	0.3	750.00	225.00
BG3	2/6/2025	Confer with CJ; download documents for Response to DR requests 23, 24, 27, 28, 29, & 30 from dropbox; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/7/2025	Confer with CJ; download documents for Response to DR requests 18, 19, 25 & 26 from dropbox; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00
BWS15	2/10/2025	Email from and to auditor regarding reuse sales; Review responses provided feedback on response.	0.5	750.00	375.00
BG3	2/10/2025	Confer with CJ; download documents for Response to DR requests 31, 32, 33, 34, 35, 36, & 37 from dropbox; create onedrive folder/link; serve state; update file.	1.3	225.00	292.50

**Total**

**Payments/Credits**

**Balance Due**

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/11/2025	Confer with CJ; download documents for additional and corrected Response to DR requests 33 & 36 from dropbox; and Response to Request 38; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/12/2025	Confer with CJ; download additional documents for Response to DR requests 39 & 40 from dropbox; create onedrive folder/link; serve state; update file.	0.6	225.00	135.00
BWS15	2/13/2025	Review audit responses.	0.5	750.00	375.00
BG3	2/14/2025	Confer with CJ; download documents for Response to DR requests 41 & 43 from dropbox; and re-serve Responses to DR 39 & 40; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00

**Total** \$5,347.50

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

**Payments/Credits** \$0.00

**Balance Due** \$5,347.50

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28308

Invoice Date: 3/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/17/2025	Email correspondence with Commission; update link; forward same; update file.	0.2	225.00	45.00
BG3	2/19/2025	Confer with BWS/CJ re: responses to DR 42 and 44; and additional DR 19, download responses from Dropbox; upload to onedrive; cannot serve (Internet down). (No Client Charge)	0.6	0.00	0.00
BG0	2/20/2025	EServe responses via link; update file. (No Client Charge)	0.3	0.00	0.00
BWS15	2/26/2025	Review audit requests; Emails with team.	0.4	750.00	300.00
BG3	2/27/2025	Confer with BWS/CJ re: responses to DR 45 and 46; and additional DR 19, download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.6	225.00	135.00
BWS15	2/28/2025	Review responses to DR 47 and 48.	0.3	750.00	225.00
BG3	2/28/2025	Confer with BWS/CJ re: responses to 47 and 48; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.6	225.00	135.00
BWS15	3/3/2025	Revise response to DR 52.	0.3	750.00	225.00
BG3	3/3/2025	Confer with BWS/CJ re: responses to DR 51 and 54; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.4	225.00	90.00
BG3	3/4/2025	Confer with BWS/CJ re: responses to DR 49, 50, and 52; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.8	225.00	180.00
BWS15	3/5/2025	Review responses.	0.5	750.00	375.00
BWS15	3/5/2025	Review and revise response 50.	0.3	750.00	225.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28308

Invoice Date: 3/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	3/5/2025	Confer with BWS/CJ re: responses to DR 48; download responses from Dropbox; upload to onedrive; eServe responses via link; update file.	0.4	225.00	90.00
BWS15	3/6/2025	Emails regarding salvage value and inapplicability; Review second data request and conference call with utility regarding response.	1	750.00	750.00
BG3	3/7/2025	Confer with CJ/BWS re: responses to DR 55 and 53; download from dropbox and upload to onedrive; forward links in separate emails to state; update file.;	0.6	225.00	135.00
BWS15	3/11/2025	Review response to DR 53.	0.2	750.00	150.00
BG3	3/12/2025	Confer with CJ; download additional information for insurance; create one-drive; upload documents; email link to Curt Mouring; update file.	0.4	225.00	90.00

**Total** \$3,150.00

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

**Payments/Credits** \$0.00

**Balance Due** \$3,150.00

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 26563

Invoice Date: 6/14/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2022 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	6/3/2024	Email D. Swain regarding rate case.	0.6	675.00	405.00

**Total** \$405.00

**Payments/Credits** \$0.00

**Balance Due** \$405.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27526

Invoice Date: 11/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/18/2024	Review F. Seidman responses and respond to same.	0.5	675.00	337.50
BWS13	11/1/2024	Emails with team regarding interest rates and bids.	0.3	675.00	202.50
BWS13	11/8/2024	Review bid analysis; Discuss with GW.	0.5	675.00	337.50
BWS13	11/13/2024	Telephone call with GW regarding bids and breakdown.	0.3	675.00	202.50
KB1	11/15/2024	Research on Rate Case Procedures and Engineer Forms pursuant to 25-30.437. (No Client Charge)	5.6	0.00	0.00

**Total** \$1,080.00

**Payments/Credits** \$0.00

**Balance Due** \$1,080.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27712

Invoice Date: 12/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	11/26/2024	Final review of MFRs.	1	675.00	675.00
BWS13	12/4/2024	Review MFRs; email to client.	1	675.00	675.00
BWS13	12/6/2024	Correspondence with D. Swain and team; final review of MFRs.	1	675.00	675.00
BWS13	12/9/2024	MFR matters.	0.5	675.00	337.50

**Total** \$2,362.50

**Payments/Credits** \$0.00

**Balance Due** \$2,362.50

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG0	1/21/2025	Confer with KB re: status; forward documents received for review; update file. (No Client Charge).	0.9	0.00	0.00
BWS15	1/23/2025	Review and discuss audit requests with client.	0.3	750.00	225.00
BG3	1/24/2025	Telephone conference with Tony Nguyen confirming all parties to copy for service of answers to DR requests; confer with CJ; receipt of documents; serve state responses to DR request 7; update file.	0.6	225.00	135.00
BG3	1/24/2025	Confer with CJ re: responses to DR requests no. 1,2,3,4,5, & 6; update file.	0.2	225.00	45.00
BG3	1/27/2025	Confer with CJ; download documents for Response to DR requests 1, 2, 3, 4, 5, & 6 from dropbox; serve state (6 separate emails); update file.	0.8	225.00	180.00
BWS15	1/29/2025	Review audit requests 8 - 20.	0.5	750.00	375.00
BG3	1/29/2025	Confer with CJ/BWS re: Responses to DR 18 & 19; and 8-17; forward evitse; update calendar.	0.4	225.00	90.00
BG3	1/30/2025	Confer with CJ/BWS re: Responses to DR 20; forward evite; update calendar.	0.3	225.00	67.50
BWS15	2/3/2025	Review audit response on bad debt; review audit requests.	0.5	750.00	375.00
BG3	2/3/2025	Confer with CJ; receipt of documents for Response to DR request 20 from dropbox; create onedrive folder/link; serve state; update file.	0.3	225.00	67.50
BWS15	2/4/2025	Review audit responses.	1	750.00	750.00

**Total**

**Payments/Credits**

**Balance Due**

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/4/2025	Confer with CJ; download documents for Response to DR request 21 from dropbox; create onedrive folder/link; serve state; update file.	0.7	225.00	157.50
BWS15	2/5/2025	Review requests due today; Contact CJ regarding error in request 17 and information for AFDUC.	0.5	750.00	375.00
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 8, 9, 10, 11, 12, 13, 14, 15, 16, & 17 from dropbox; create onedrive folder/link; serve state; update file.	1.1	225.00	247.50
BG3	2/5/2025	Confer with CJ; download documents for Response to DR requests 13 & 17 from dropbox; create onedrive folder/link; serve state; update file.	0.4	225.00	90.00
BWS15	2/6/2025	Email from and to CJ regarding allocations.	0.3	750.00	225.00
BG3	2/6/2025	Confer with CJ; download documents for Response to DR requests 23, 24, 27, 28, 29, & 30 from dropbox; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/7/2025	Confer with CJ; download documents for Response to DR requests 18, 19, 25 & 26 from dropbox; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00
BWS15	2/10/2025	Email from and to auditor regarding reuse sales; Review responses provided feedback on response.	0.5	750.00	375.00
BG3	2/10/2025	Confer with CJ; download documents for Response to DR requests 31, 32, 33, 34, 35, 36, & 37 from dropbox; create onedrive folder/link; serve state; update file.	1.3	225.00	292.50

**Total**

**Payments/Credits**

**Balance Due**

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28087

Invoice Date: 2/15/2025

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BG3	2/11/2025	Confer with CJ; download documents for additional and corrected Response to DR requests 33 & 36 from dropbox; and Response to Request 38; create onedrive folder/link; serve state; update file.	0.9	225.00	202.50
BG3	2/12/2025	Confer with CJ; download additional documents for Response to DR requests 39 & 40 from dropbox; create onedrive folder/link; serve state; update file.	0.6	225.00	135.00
BWS15	2/13/2025	Review audit responses.	0.5	750.00	375.00
BG3	2/14/2025	Confer with CJ; download documents for Response to DR requests 41 & 43 from dropbox; and re-serve Responses to DR 39 & 40; create onedrive folder/link; serve state; update file.	0.8	225.00	180.00

**Total** \$5,347.50

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

**Payments/Credits** \$0.00

**Balance Due** \$5,347.50

# Smith Hawks, PL

Key West, FL 33040

(305) 296-7227

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 26949

Invoice Date: 8/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/18/2024	Review draft letters provided by client and edits. Review citations.	0.3	375.00	112.50
KB1	7/22/2024	Review correspondence from the client.	0.1	375.00	37.50
BWS13	7/22/2024	Reply to CJ comments.	0.3	675.00	202.50
KB1	7/25/2024	Review correspondence from the most recent draft letter regarding rate case.	0.1	375.00	37.50
BWS13	7/29/2024	Final review of test year letter.	0.3	675.00	202.50
KB1	8/13/2024	Review Correspondence from Public Service Commission .	0.1	375.00	37.50
BWS13	8/13/2024	Review preaudit checklist.	0.3	675.00	202.50
BWS13	8/14/2024	Telephone call with CJ regarding rate index; Emails regarding U&U and checklist.	0.5	675.00	337.50
BWS13	8/15/2024	Emails with F. Seidman; Telephone call with F. Seidman regarding used and useful and build out.	0.7	675.00	472.50

**Total** \$1,642.50

**Payments/Credits** \$0.00

**Balance Due** \$1,642.50

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 26764

Invoice Date: 7/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
KB1	7/3/2024	Review matter history and appeal of KWRU for process of upcoming rate case. (No Client Charge)	2.5	0.00	0.00
BG2	7/3/2024	Schedule zoom with Marty re: rate case; update BWS/KJB calendar; forward evite.	0.2	200.00	40.00
KB1	7/10/2024	Review KWRU file as to previous rate increases. (No Client Charge)	2.6	0.00	0.00
BWS13	7/11/2024	Conference call regarding rate case.	1	675.00	675.00
KB1	7/11/2024	Meeting with the clients to determine status of the rate case for 2024.	0.6	375.00	225.00
KB1	7/15/2024	Review CMOM list, guide, and previous rate case. (No Client Charge)	1.6	0.00	0.00

**Total** \$940.00

**Payments/Credits** \$0.00

**Balance Due** \$940.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27145

Invoice Date: 9/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	8/16/2024	Review shallow well study by Penn State; Email M. Friedman regarding same.	0.7	675.00	472.50
BWS13	8/20/2024	Emails with F. Sediman and E. Castle regarding U&U.	0.5	675.00	337.50
BWS13	9/4/2024	Respond to E. Castle question.	0.3	675.00	202.50
BWS13	9/5/2024	Review memorandum from E. Castle.	0.3	675.00	202.50

**Total** \$1,215.00

**Payments/Credits** \$0.00

**Balance Due** \$1,215.00

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 27332

Invoice Date: 10/15/2024

Due Date: Due on Receipt

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS13	10/1/2024	Multiple emails and calls regarding U&U and I&I.	0.5	675.00	337.50
BWS13	10/2/2024	Review revised calculations; Emails regarding 100% return of general service; discuss with GW same.	1	675.00	675.00
BWS13	10/3/2024	Multiple discussions and reviews of E and F sheets and F. Seidman work.	1	675.00	675.00

**Total** \$1,687.50

**Payments/Credits** \$0.00

**Balance Due** \$1,687.50

**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

Pete@Smithhawks.com

www.SmithHawks.com

# Invoice

Invoice #: 28527

Invoice Date: 4/15/2025

Due Date: Due on Receipt

**PAID**  
05/01/2025

**Bill To:**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2024 Rate Case

Item	Date	Description	Hours	Rate	Amount
BWS15	3/19/2025	Review audit report; Draft response to first audit comment; Correspondence regarding same.	0.7	750.00	525.00
BWS15	3/24/2025	Review responses to first RFI; Correspondence regarding same.	0.5	750.00	375.00
BG3	3/26/2025	Confer with BWS; pull all previous invoices; forward to BWS; edits/format/finalize attachment 2DR #21 (Case Expenses); forward same to MF/CJ; update file.	0.8	225.00	180.00
BWS15	3/27/2025	Review response to data request 2; Emails with client.	1	750.00	750.00
BWS15	3/31/2025	Telephone call with M. Friedman regarding rule waiver; Email update to client.	0.5	750.00	375.00
BWS15	4/10/2025	Review PSC staff data request 3; Draft responses to same.	1.5	750.00	1,125.00
BWS15	4/14/2025	Review response to 3rd data request.	0.3	750.00	225.00
	3/14/2025	Fedex trk# 772704413416		33.69	33.69

**Total** \$3,588.69

**Payments/Credits** -\$3,588.69

**Balance Due** \$0.00

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