

State of Florida



# Public Service Commission

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

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

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**DATE:** November 9, 2017

**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk

**FROM:** Martha A. Golden, Regulatory Supervisor/Consultant, Division of Accounting & Finance *mg*

**RE:** Docket No. 20160176-WS – Application for staff-assisted rate case in Polk County by Four Lakes Golf Club, Ltd. – Supplemental Information for Rate Case Expense

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Please file the attached documents that were provided by the Utility in the above-referenced docket per staff's request. The documents include supplemental information related to the Utility's rate case expense for this docket. Thank you for your assistance with this matter. Please do not hesitate to contact me if you have any questions.

Attachment

RECEIVED-FPSC  
2017 NOV -9 PM 4:37  
COMMISSION  
CLERK

## Martha Golden

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**From:** Martin S. Friedman <mfriedman@ff-attorneys.com>  
**Sent:** Sunday, October 01, 2017 4:51 PM  
**To:** Martha Golden  
**Cc:** Brian Altman  
**Subject:** Four Lakes Golf Club SARC  
**Attachments:** Legal Rate Case Expense (9-30-17).pdf

Martha,

Pursuant to our telephone conference on Friday, attached is the documentation supporting the legal rate case expense, as well as for Mr. Altman travelling to the Agenda. Let me know if you need anything else.

Marty

### **MARTIN S. FRIEDMAN, ESQ.**

*Shareholder*



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Suite 4030  
Lake Mary, FL 32746  
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[mfriedman@ff-attorneys.com](mailto:mfriedman@ff-attorneys.com)  
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Four Lakes Golf Club, Ltd.  
Docket No. 20170176-WS  
Friedman & Friedman, P.A.

- Actual Legal Expense through September 30, 2017 (Invoices attached): \$4,188.00. Of that amount \$1,413 was prior to Preliminary Staff Report, for a net of \$2,775.00.
- Costs in connection with legal services (Invoice attached): \$451.98

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
1.0 hrs.	Review, Respond and comment on drafts of Informal Data Requests
1.0 hrs.	Review Staff recommendation; Conference with client regarding recommendation; Conference with Staff regarding recommendation.
4.5 hrs.	Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
.5 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
1.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
8.0 hrs. @ \$370/hr.	<b>\$2,960.00 – TOTAL ESTIMATED ATTORNEYS FEES</b>

Estimate of costs to complete:

\$ 0.00

**\$ 0.00 TOTAL ESTIMATED AND UNBILLED COSTS**

**COMPANY COSTS to attend Agenda [mileage (\$286), meals (\$55) & hotel (167)]: \$508.00**

**TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$5,735.00**

**TOTAL ACTUAL AND ESTIMATED LEGAL COSTS: \$452.00**

**TOTAL ACTUAL AND ESTIMATED COMPANY COSTS: \$508.00**

Client Ledger  
ALL DATES

Date	Received From/Paid To	Chq#	General			Bld	Trust Activity			
Entry #	Explanation	Rec#	Rcpts	Diabs	Fees	Inv#	Acc	Rcpts	Diabs	Balance
207	Four Lakes Golf Club, Ltd.									
45027.02	2016 SARC									

Resp Lawyer: MSF

UNBILLED					BILLED					BALANCES	
TOTALS	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST	
PERIOD	0.00	0.00	0.00	0.00	451.98	4188.00	0.00	4639.98	0.00	0.00	
END DATE	0.00	0.00	0.00	0.00	451.98	4188.00	0.00	4639.98	0.00	0.00	

  

UNBILLED					BILLED					BALANCES	
FIRM TOTAL	CHE	+ RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST	
PERIOD	0.00	0.00	0.00	0.00	451.98	4188.00	0.00	4639.98	0.00	0.00	
END DATE	0.00	0.00	0.00	0.00	451.98	4188.00	0.00	4639.98	0.00	0.00	

REPORT SELECTIONS - Client Ledger

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Sunday, October 01, 2017 at 04:39:04 PM
Ver	14.1 (14.1.20150324)
Matters	45027.02
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Assigned Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Matters Sort by	Default
New Page for Each Lawyer	No
New Page for Each Matter	No
No Activity Date	Dec/31/2199
Firm Totals Only	No
Totals Only	Yes
Entries Shown - Billed Only	No
Entries Shown - Disbursements	Yes
Entries Shown - Receipts	Yes
Entries Shown - Time or Fees	Yes
Entries Shown - Trust	Yes
Incl. Matters with Retainer Bal	No
Incl. Matters with Neg Unbld Disb	No
Trust Account	All
Working Lawyer	All
Include Corrected Entries	No
Show Check # on Paid Payables	No
Show Client Address	No
Consolidate Payments	No
Show Trust Summary by Account	No
Show Interest	No
Interest Up To	Oct/ 1/2017
Show Invoices that Payments Were Applied to	No
Display Entries in	Date Order



766 North Sun Drive, Suite 4030  
Lake Mary, Florida 32746  
Phone: (407) 830-6331

F.E.I.: 46-4480334

June 3, 2016

Four Lakes Golf Club, Ltd.  
500 S. Florida Ave.  
Suite 700  
Lakeland, FL 33801

Invoice No.: 2911  
File No.: 45027.02

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Brian Altman

**RE:** 2016 SARC

**Balance Due Now** **\$504.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
05/03/16 MSF	Review PSC Annual Report, prior PSC dockets and Water Management District on-line files; Conference with Mr. Altman;;	1.40	\$504.00
	Total Fees	1.40	\$504.00

**Total Fees & Disbursements** **\$504.00**



766 North Sun Drive, Suite 4030  
Lake Mary, Florida 32746  
Phone: (407) 830-6331

F.E.I.: 46-4480334

August 3, 2016

Four Lakes Golf Club, Ltd.  
500 S. Florida Ave.  
Suite 700  
Lakeland, FL 33801

Invoice No.: 3081  
File No.: 45027.02

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Brian Altman

**RE:** 2016 SARC

**Balance Due Now** **\$576.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
07/20/16	MSF Research and Draft Application for SARC and letter to Mr. Altman concerning same;	1.10	\$396.00
07/27/16	MSF Telephone Conference with Mr. Altman who telephoned; Draft and e-file letter to PSC Clerk and Application; follow-up correspondence with Ms. Daniel at PSC and with Mr. Altman	0.50	\$180.00
	Total Fees	1.60	\$576.00
	<b>Total Fees &amp; Disbursements</b>		<b>\$576.00</b>



766 North Sun Drive, Suite 4030  
Lake Mary, Florida 32746  
Phone: (407) 830-6331

F.E.I.: 46-4480334

February 3, 2017

Four Lakes Golf Club, Ltd.  
500 S. Florida Ave.  
Suite 700  
Lakeland, FL 33801

Invoice No.: 3519  
File No.: 45027.02

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Brian Altman

**RE:** 2016 SARC

**Balance Due Now** **\$148.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
01/04/17 MSF	Review and comment upon Audit Report; Telephone Conference with Mr. Altman who telephoned;	0.40	\$148.00
	Total Fees	0.40	\$148.00
	<b>Total Fees &amp; Disbursements</b>		<b>\$148.00</b>



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F.E.I.: 46-4480334

June 3, 2017

Four Lakes Golf Club, Ltd.  
500 S. Florida Ave.  
Suite 700  
Lakeland, FL 33801

Invoice No.: 3868  
File No.: 45027.02

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**Attention:** Brian Altman

**RE:** 2016 SARC

**Balance Due Now** **\$185.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
05/23/17	MSF Telephone Conference with Mr. Altman who telephoned; Research and draft letter to Clerk with Audit exception and research and draft Request for Confidential Classification;	0.50	\$185.00
	Total Fees	0.50	\$185.00
	<b>Total Fees &amp; Disbursements</b>		<b>\$185.00</b>





766 North Sun Drive, Suite 4030  
 Lake Mary, Florida 32746  
 Phone: (407) 830-6331

F.E.I.: 46-4480334

July 6, 2017

Four Lakes Golf Club, Ltd.  
 500 S. Florida Ave.  
 Suite 700  
 Lakeland, FL 33801

Invoice No.: 3942  
 File No.: 45027.02

**Attention:** Brian Altman

PLEASE REFER TO  
 INVOICE NUMBER WHEN  
 REMITTING.

**RE:** 2016 SARC

**Balance Due Now** **\$3,078.98**

**FEES**

		<u>Hours</u>	<u>Amount</u>
06/12/17	MSF Review Preliminary Staff Report and telephone conference with Mr. Altman concerning same;	0.90	\$333.00
06/19/17	MSF Research rate structure base facility charges and letter to Mr. Altman; Telephone Conference with Mr. Altman	1.00	\$370.00
06/29/17	MSF Travel to Winter Haven, meeting with Mr. Altman and attend customer meeting; Return to Tallahassee; (travel split with another client)	5.20	\$1,924.00
	Total Fees	7.10	\$2,627.00

**DISBURSEMENTS**

		<u>Amount</u>
06/29/17	Travel to Winter Haven for Customer Meeting	\$451.98

Total Disbursements

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\$451.98

Total Fees & Disbursements

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\$3,078.98



766 North Sun Drive, Suite 4030  
Lake Mary, Florida 32746  
Phone: (407) 830-6331

F.E.I.: 46-4480334

August 7, 2017

Four Lakes Golf Club, Ltd.  
500 S. Florida Ave.  
Suite 700  
Lakeland, FL 33801

Invoice No.: 4064  
File No.: 45027.02

**Attention:** Brian Altman

PLEASE REFER TO  
INVOICE NUMBER WHEN  
REMITTING.

**RE:** 2016 SARC

**Balance Due Now** **\$148.00**

**FEES**

		<u>Hours</u>	<u>Amount</u>
07/03/17	MSF Review, revise and efile responses to Staff's Third Data request;	0.20	\$74.00
07/10/17	MSF Review documents from Mr. Altman and correspondence with Mr. Altman and with Ms. Golden of PSC Staff.	0.20	\$74.00
	Total Fees	0.40	\$148.00
	<b>Total Fees &amp; Disbursements</b>		<b>\$148.00</b>