

K W Resort Utilities Corp.
Docket No. 20170141-SU
Friedman & Friedman, P.A.

- Actual Billed and Unbilled Attorney Fees through January 21, 2018 (Invoices and Client Ledger Attached): \$9,472.00 (**Includes** \$629.00 to correct deficiencies)
- Actual Billed and Unbilled Costs through January 21, 2018 (Invoices and Client Ledger): \$250.37.
- Filing Fee: \$4,500.00

ESTIMATE TO COMPLETE RATE CASE THROUGH FINAL ORDER

<u>Hours</u>	<u>Description</u>
3.0 hrs.	Assist in the preparation of and responses to discovery from Staff, OPC and HOA, depositions and miscellaneous correspondence and telephone conferences with client concerning same (primarily handled by Bart Smith);
3.0 hrs.	Prepare for, travel to and attend prehearing conference; discussions with client
38.0 hrs.	Travel to and from Key West for Final Hearing; preparation with witnesses and three days of final hearing and evening preparation;
5.0	Assist in preparation of the Post-Hearing Brief (primarily handled by Bart Smith);
1.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation;
3.5.0 hrs.	Prepare for and attend Agenda conference, discuss Agenda with client.
1.0 hrs.	Review Final Order; conference with client and consultants regarding Final Order.
3.0 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.
58 hrs. @ \$370/hr.	\$21,460.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 3,000.00 Attend Final Hearing & Prehearing and Agenda Conference: travel/meals/hotel
\$ 150.00 Estimated photocopier and other miscellaneous costs
\$ 3,150.00 TOTAL ESTIMATED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$30,932.00

TOTAL ACTUAL AND ESTIMATED COSTS: \$3,400.37

TOTAL ACTUAL FILING FEE: \$4,500.00

Client Ledger
From Jan/ 1/2018

Date	Entry #	Received From/Paid To Explanation	Chq# Rec#	General		Fees	Bld		Trust Activity		Balance
				Rcpts	Disbs		Inv#	Acc	Rcpts	Disbs	
80		KW Resort Utilities Corp.									
34000.04		2017 Rate Case									
Jan 3/2018	54219	Billing on Invoice 4482									
	54219	FEEs 1739.00			0.00			4482			
Jan 3/2018	54844	Lawyer: MSF 0.60 Hrs X 370.00 Research and draft Initial Customer Notice and letter to Staff concerning same;				222.00					
Jan 15/2018	54777	Expense Recovery Copies	X0421		23.75						
Jan 19/2018	54984	KW Resort Utilities Corp. PMT - Payment	19440	1739.00							
Jan 19/2018	55055	Lawyer: MSF 0.20 Hrs X 370.00 Review Staff's Second Interrogatories and First Requests to Produce and letter to Mr. Johnson concerning same;				74.00					

Resp Lawyer: MSF

TOTALS	UNBILLED				= TOTAL	BILLED				BALANCES	
	CHE	+	RECOV	+ FEES		DISBS	+	FEES	+ TAX	- RECEIPTS	= A/R
PERIOD	0.00		23.75	296.00	319.75	0.00	0.00	0.00	1739.00	-1739.00	0.00
END DATE	0.00		23.75	296.00	319.75	4726.62	9176.00	0.00	13902.62	0.00	0.00

FIRM TOTAL	UNBILLED				= TOTAL	BILLED				BALANCES	
	CHE	+	RECOV	+ FEES		DISBS	+	FEES	+ TAX	- RECEIPTS	= A/R
PERIOD	0.00		23.75	296.00	319.75	0.00	0.00	0.00	1739.00	-1739.00	0.00
END DATE	0.00		23.75	296.00	319.75	4726.62	9176.00	0.00	13902.62	0.00	0.00

REPORT SELECTIONS - Client Ledger

Layout Template Default
Advanced Search Filter None
Requested by MSF
Finished Monday, January 22, 2018 at 11:54:50 AM
Ver 14.1 (14.1.20150324)
Matters 34000.04
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 No
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 Unbl'd 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 Jan/22/2018
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

January 3, 2018

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 4482
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,739.00**

FEES

		<u>Hours</u>	<u>Amount</u>
12/07/17	MSF Telephone Conference with Mr. Maurey who telephoned; Review deficiency letter and letter to Mr. Johnson and others concerning same; Follow-up correspondence; Telephone Conference with Mr. Maurey who telephoned;	0.70	\$259.00
12/08/17	MSF Correspondence to Mr. Johnson regarding staff's deficiency letter; Telephone Conference with Mr. Maurey who telephoned regarding deficiency letter	0.40	\$148.00
12/10/17	MSF Begin draft of Deficiency Responses and letter to Mr. Johnson concerning same;	0.20	\$74.00
12/11/17	MSF Telephone Conference with Ms. Swain and Ms. Yapp who telephoned regarding deficiency responses; Review responses and finalize response to deficiency letter	0.70	\$259.00
12/13/17	MSF Telephone Conference with Mr Maurey of PSC who telephoned; Review 2nd Deficiency Letter and letter	0.40	\$148.00

to Mr.. Johnson concerning same; Review and incorporate responses in letter to Clerk and e-file;

12/18/17	MSF	Review Staff's First Interrogatories and correspondence concerning same;	0.10	\$37.00
12/20/17	MSF	research and draft Synopsis and letter to client for review and comments; Review comments and revise	0.70	\$259.00
12/22/17	MSF	Review OPC Second Discovery and miscellaneous correspondence concerning same;	0.20	\$74.00
12/27/17	MSF	Research and draft responses to Staff's First Interrogatories and letter to Mr. Johnson concerning same;	1.00	\$370.00
12/28/17	MSF	Review comments and revise responses to staff's first Interrogatories accordingly and e-file;	0.30	\$111.00
		Total Fees	4.70	\$1,739.00
		Total Fees & Disbursements		\$1,739.00



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F.E.I.: 46-4480334

December 4, 2017

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 4424
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,521.06**

FEES

			<u>Hours</u>	<u>Amount</u>
11/13/17	MSF	Telephone Conference with concerning rate case issues	0.20	\$74.00
11/15/17	MSF	Research PSC Orders regarding year end rate base and correspondence concerning same;	0.30	\$111.00
11/17/17	MSF	Review various revisions to MFR's and engineering information and correspondence concerning same;	0.40	\$148.00
11/20/17	MSF	Telephone Conference with Mr. Johnson regarding Mr. Johnson' Pre-Filed Testimony; Finalize Prefiled Testimony and Exhibits for Ms. Swain and Mr. Seidman; General compilation of documents and Tariff Sheets; Finalize Application and letter to Clerk. E-file and delivery of letter/check/maps	2.80	\$1,036.00
11/28/17	MSF	Telephone Conference with OPC attorney Saylor who telephoned; Review OPC First Discovery and letter to Mr. Johnson concerning same;	0.20	\$74.00

11/29/17	MSF	Telephone Conference with Ms. Friedrich of PSC who telephoned; Telephone Conference with Ms. Swain and follow-up telephone conference with Ms. Friedrich; Telephone Conference with attorney Smith who telephoned;	0.20	\$74.00
		Total Fees	4.10	\$1,517.00

DISBURSEMENTS

				<u>Amount</u>
11/30/17		Mailing		\$4.06
		Total Disbursements		\$4.06
		Total Fees & Disbursements		\$1,521.06



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F.E.I.: 46-4480334

November 3, 2017

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 4348
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,719.23**

FEES

			<u>Hours</u>	<u>Amount</u>
10/09/17	MSF	Review and comment on correspondence related to U&U; Telephone Conference with Ms. Swain who telephoned;	0.20	\$74.00
10/10/17	MSF	Conference call with attorney Smith and Mr. Seidman; Research prior PSC Orders and letter to Mr. Seidman; Follow-up correspondence;	0.70	\$259.00
10/11/17	MSF	Miscellaneous correspondence with Mr. Seidman, Mr. Wright and Ms. Swain; Review and comment on Ms. Swain's prefiled testimony;	0.30	\$111.00
10/13/17	MSF	Review and comment on revised MFR's	0.30	\$111.00
10/17/17	MSF	Telephone Conference with Mr. Johnson and attorney Smith who telephoned; Letter to Mr. Johnson; Follow-up telephone conference; Review and comment on Mr. Johnson's prefiled testimony;	0.70	\$259.00

10/18/17	MSF	Review and comment on additional engineering information documents; Review, research and respond to correspondence from Ms. Bianchi; Follow-up telephone conference; Telephone Conference with Mr. Maurey regarding filing schedule;	0.40	\$148.00
10/19/17	MSF	Review additional engineering documents from Ms. Bianchi and incorporate in filing;	0.20	\$74.00
10/20/17	MSF	Review Reconciliation Schedules and Billing Analysis and incorporate in filing.	0.20	\$74.00
10/24/17	MSF	Review and finalize comments to Seidman and Swain Prefiled Direct Testimony and correspondence concerning same; Review additional documents and correspondence regarding finalizing filing;	0.40	\$148.00
10/26/17	MSF	Telephone Conference with Ms. Swain who telephoned; Review and comment on draft MFR's;	0.60	\$222.00
10/28/17	MSF	Research, draft and e-file request for extension of deadline to file MFR's;	0.20	\$74.00
10/30/17	MSF	Telephone Conference with Mr. Maurey at PSC who telephoned; Telephone Conference with Ms. Swain and follow-up correspondence to Mr. Maurey; Follow-up correspondence with Ms. Swain;	0.30	\$111.00
		Total Fees	4.50	\$1,665.00

DISBURSEMENTS

		<u>Amount</u>
08/25/17	Index Maker Clear Label Tab Dividers	\$54.23
	Total Disbursements	<hr/> \$54.23
	Total Fees & Disbursements	<hr/> \$1,719.23



766 North Sun Drive, Suite 4030
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F.E.I.: 46-4480334

October 5, 2017

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 4258
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$528.25**

FEES

		<u>Hours</u>	<u>Amount</u>
09/09/17	MSF Correspondence with Ms. Swain and attorney Smith and with Mr. Maurey of PSC	0.20	\$74.00
09/19/17	MSF Correspondence with Mr. Seidman and attorney Smith regarding hurrican repair costs & review PSC cases concerning same;	0.50	\$185.00
09/21/17	MSF Correspondence with Mr. Johnson and attorney Smith regarding billing issue;	0.20	\$74.00
09/25/17	MSF Correspondence from Ms. Yapp and telephone conferences with Mr. Maurey and Mr. Fletcher; Letter to Ms. Yopp;	0.30	\$111.00
	Total Fees	1.20	\$444.00

DISBURSEMENTS

Amount

09/07/17

Copier Expense 337 copies

\$84.25

Total Disbursements

\$84.25

Total Fees & Disbursements

\$528.25



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F.E.I.: 46-4480334

September 8, 2017

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 4171
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$5,694.08**

FEES

			<u>Hours</u>	<u>Amount</u>
08/20/17	MSF	Correspondence with attorney Smith and review revisions to pre-filed testimony;	0.20	\$74.00
08/21/17	MSF	Correspondence with everyone regarding MFR questions; Conference call;	0.80	\$296.00
08/23/17	MSF	Review F Schedules and Review, research and respond to correspondence from attorney Smith concerning same;	0.30	\$111.00
08/24/17	MSF	Review, research and comment on F Schedules; Telephone Conference with Mr. Maurey who telephoned; Begin research and draft of revised Interim and Final Tariff Sheets; Draft letter to Clerk; Review and comment on Mr. Seidman's prefiled testimony;	1.10	\$407.00
	MSF	Continue work on prefiled testimony and exhibits;	0.60	\$222.00

Total Fees	3.00	<u>\$1,110.00</u>
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DISBURSEMENTS

		<u>Amount</u>
08/21/17	Filing Fee	\$4,500.00
08/25/17	Index Maker Clear Label Tab Dividers	\$42.04
	Index Maker Clear Label Tab Dividers	\$42.04
	Total Disbursements	<u>\$4,584.08</u>
	Total Fees & Disbursements	<u>\$5,694.08</u>



766 North Sun Drive, Suite 4030
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F.E.I.: 46-4480334

August 7, 2017

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 4073
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$925.00**

FEES

		<u>Hours</u>	<u>Amount</u>
07/01/17	MSF Review OPC and County supplemental response to test year letter and letter to attorney Smith concerning same;	0.20	\$74.00
07/09/17	MSF Begin research and draft of prefiled direct testimony for Ms. Swain and Mr. Johnson and correspondence concerning same;	1.10	\$407.00
07/10/17	MSF Review documents from and telephone conference with attorney Smith; Review correspondence from Staff to OPC'	0.30	\$111.00
07/17/17	MSF Research and draft Application and Affidavit and letter to attorney Smith concerning same;	0.90	\$333.00
	Total Fees	2.50	\$925.00
	Total Fees & Disbursements		\$925.00



766 North Sun Drive, Suite 4030
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F.E.I.: 46-4480334

July 6, 2017

KW Resort Utilities Corp.
 6630 Front Street
 Key West, FL 33040 USA

Invoice No.: 3932
 File No.: 34000.04

Attention: Christopher A. Johnson, President

PLEASE REFER TO
 INVOICE NUMBER WHEN
 REMITTING.

RE: 2017 Rate Case

Balance Due Now **\$1,776.00**

FEES

		<u>Hours</u>	<u>Amount</u>
05/03/17	MSF Conference call with Mr. Johnson, attorney Smith and Ms. Swain; Follow-up telephone conference with Ms. Swain; draft proposed test year request letter; Letter to Mr. Johnson & attorney Smith;	0.80	\$296.00
05/25/17	MSF Conference call with attorney Smith and Mr. Johnson	0.70	\$259.00
06/02/17	MSF Telephone Conference with attorney Smith who telephoned; Revise test year request letter and letter to Mr. Johnson concerning same; follow-up correspondence from attorney Smith	0.20	\$74.00
06/12/17	MSF Telephone Conference with attorney Smith who telephoned;	0.20	\$74.00
06/14/17	MSF Informal conference with staff; Follow-up telephone conference with attorney Smith;	0.70	\$259.00

06/21/17	MSF	Review OPC and County's BS Motion and telephone conference with attorney Smith concerning same;	0.30	\$111.00
06/22/17	MSF	Attend informal meeting at PSC; Post-meeting conference with staff; Telephone Conference with attorney Smith; Revise test year request letter and letter to attorney Smith concerning same;	1.90	\$703.00
		Total Fees	4.80	\$1,776.00
		Total Fees & Disbursements		\$1,776.00