



Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.  
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Attorneys and Counselors at Law  
Orlando  
Fort Pierce  
Naples  
Viera/Melbourne  
Vero Beach

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

May 9, 2025  
via efilng

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.*

3. Based on KWRU's response to Staff's Third Data Request, Question #4 regarding the transportation expenses, KWRU's response identified \$457 as associated with the replacement of a damaged windshield. Was this cost reimbursed by the company's vehicle insurance?

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

4. Based on KWRU's response to Staff's Third Data Request, Question #10 regarding overtime, please provide a breakdown of the scheduled overtime and the emergency-based overtime for 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 |

5. Please provide the most recent actual and estimated rate case expense, in addition to detailed explanations and calculations to justify estimated expense to complete this rate case.

*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.*

6. In the previous rate case, capitalized labor was calculated for WWTP projects. Please provide the amount of capitalized labor calculated during KWRU's test year, and please indicate if this is representative of on-going capitalized labor costs.

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

7. Please provide KWRU's total advertising expenses from 2017-2024. Also please clarify if all of the advertising was for employment purposes or if any of the expenses were for any other purposes.

*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

| Estimated Hours  | Description  |
|------------------|--|
| 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

| Date  | SM/Task | Attorney Name      | Staff Level | Description | Rate | Orig Hrs | Orig Amt | Orig Rate | Rev Hrs | Rev Amt | Rev Rate | Service | Activity | Invoice | 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 |         |                    |             |             |      |          |          |           |         |         |          |         |          |         |          |
| Report Totals:  |         |                    |             |             |      | 1.90     | 826.50   |           | 1.90    | 826.50  |          |         |          |         |          |



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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

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## 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

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



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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

Client No.: 037184  
Matter No.: 1002737

August 19, 2024  
Invoice No. 458832

## PROFESSIONAL SERVICES

| Date               | Atty | Description  | Hours | Rate   | Amount    |
|--------------------|------|--|-------|--------|-----------|
| 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    |
| TOTAL FEES         |      |  |       |        | \$ 738.00 |
| TOTAL THIS INVOICE |      |  |       |        | \$ 738.00 |



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Fed Tax ID#59-2049716

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

August 19, 2024  
Invoice No. 458832  
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**

**\$ 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

| Date | Description               | Amount             |
|------|---------------------------|--------------------|
|      | 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

---

## 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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Please reference: Invoice No. 468349, Client.Matter No.: 037184.1002737

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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

| Date     | Atty | Description  | Hours | Rate   | Amount |
|----------|------|--|-------|--------|--------|
| 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 |

**TOTAL FEES** **\$ 2,132.00**

**TOTAL THIS INVOICE** **\$ 2,132.00**



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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*Please reference: Invoice No. 470124, Client.Matter No.: 037184.1002737*

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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

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## 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> |

# DEAN|MEAD

Client No.: 037184  
Matter No.: 1002737

January 17, 2025  
Invoice No. 473158

## PROFESSIONAL SERVICES

| Date       | Atty | Description  | Hours | Rate   | Amount    |
|------------|------|--|-------|--------|-----------|
| 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    |
| TOTAL FEES |      |  |       |        | \$ 205.00 |

## EXPENSES

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



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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

---

## 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

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## 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

| Date               | Atty | Description   | Hours | Rate   | Amount      |
|--------------------|------|---|-------|--------|-------------|
| 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      |
| TOTAL FEES         |      |   |       |        | \$ 1,348.50 |
| TOTAL THIS INVOICE |      |   |       |        | \$ 1,348.50 |



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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

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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**All checks should be made payable to:**  
(Please return this advice with payment.)

Dean Mead  
ATTN: Accounts Receivable  
P.O. Box 2346  
Orlando, Florida 32802-2346

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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

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## 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

Client No.: 037184  
Matter No.: 1002737

March 18, 2025  
Invoice No. 478287

## PROFESSIONAL SERVICES

| Date               | Atty | Description   | Hours | Rate   | Amount    |
|--------------------|------|---|-------|--------|-----------|
| 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     |
| TOTAL FEES         |      |   |       |        | \$ 783.00 |
| TOTAL THIS INVOICE |      |   |       |        | \$ 783.00 |



ORLANDO | FORT PIERCE | NAPLES | VERO BEACH | VIERA

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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

---

## 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:**

(Please return this advice with payment.)

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

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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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

Client No.: 037184  
Matter No.: 1002737

March 18, 2025  
Invoice No. 478287

## PROFESSIONAL SERVICES

| Date               | Atty | Description  | Hours | Rate   | Amount    |
|--------------------|------|--|-------|--------|-----------|
| 2/23/25            | MSF  | Research, draft and efile Notice of Filing Rate Case Synopsis;<br>Research and draft letters to City Manager and County<br>Administrator regarding Rate Case Synopsis; research, draft and<br>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<br>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<br>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<br>Mr. Johnson;  | .20   | 435.00 | 87.00     |
| TOTAL FEES         |      |  |       |        | \$ 783.00 |
| TOTAL THIS INVOICE |      |  |       |        | \$ 783.00 |



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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:**

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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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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 |

## TOTAL FEES

**\$ 4,089.00**

## 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

|                       |                 |
|-----------------------|-----------------|
| <b>TOTAL EXPENSES</b> | <b>\$ 12.94</b> |
|-----------------------|-----------------|

|                           |                    |
|---------------------------|--------------------|
| <b>TOTAL THIS INVOICE</b> | <b>\$ 4,101.94</b> |
|---------------------------|--------------------|





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

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

---

## REMITTANCE ADVICE

Client.Matter No.: 037184.1002737

RE: 2024 Rate Case

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**BALANCE DUE THIS INVOICE**

**\$ 4,101.94**

---

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

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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       | <u>\$ 4,560</u> |

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<br>Amount |
|---------------|-------|--------|------------------|
| Deborah Swain | 5.00  | 290.00 | 1,450.00         |
| Invoice total |       |        | 1,450.00         |

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 |
|------|-------|------|--------|
|------|-------|------|--------|

| Units | Amount |
|-------|--------|
|-------|--------|

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                                       |            | 5.00 |        | 1,450.00 | 5.00 | 1,450.00 |
| Labor total                                    |            | 5.00 |        | 1,450.00 | 5.00 | 1,450.00 |



**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<br>Amount |
|---------------|-------|--------|------------------|
| Cynthia Yapp  | 13.50 | 190.00 | 2,565.00         |
| Deborah Swain | 0.75  | 290.00 | 217.50           |
| Invoice total |       |        | <b>2,782.50</b>  |

| K08-17 KW 2024 Rate Case.   |           |        |           |                  |          |         |      |              |          |
|---|-----------|--------|-----------|------------------|----------|---------|------|--------------|----------|
| Professional Services   |           |        |           |                  |          |         |      |              |          |
| Date Range from: 7/1/2024 to 7/31/2024  |           |        |           | Work In Progress |          |         |      | Non Billable | Writeoff |
| Activity  | Total     | Billed | Total WIP | Billable         | Deferred | Hold    |      |              |          |
| Cynthia Yapp  | 13.50     | 13.50  |           |                  |          |         |      |              |          |
| Project Labor   | 13.50     | 13.50  |           |                  |          |         |      |              |          |
|   | Date      | Total  | Billed    | WIP Total        | Billable | Defered | Hold | Non Billable | Writeoff |
| Review prior rate case, begin setting up MFR schedules  | 7/5/2024  | 1.00   | 1.00      |                  |          |         |      |              |          |
| Complete setting up MFR schedules; download Annual Reports from FPSC website; begin updating AR to MFR schedule | 7/8/2024  | 6.50   | 6.50      |                  |          |         |      |              |          |
| Update MFR schedules with annual balances since last rate case  | 7/9/2024  | 3.25   | 3.25      |                  |          |         |      |              |          |
| Project Kickoff Meeting   | 7/11/2024 | 0.75   | 0.75      |                  |          |         |      |              |          |
| Prepare/submit detailed rate case data request to client.   | 7/16/2024 | 2.00   | 2.00      |                  |          |         |      |              |          |
| Total   |           | 13.50  | 13.50     |                  |          |         |      |              |          |

|  |  |                       |        |           |          |          |      |              |          |
|--|--|-----------------------|--------|-----------|----------|----------|------|--------------|----------|
| K08-17                                 |  | KW 2024 Rate Case.    |        |           |          |          |      |              |          |
|  |  | Professional Services |        |           |          |          |      |              |          |
| Date Range from: 7/1/2024 to 7/31/2024 |  | Work In Progress      |        |           |          |          |      |              |          |
| Activity                               |  | Total                 | Billed | Total WIP | Billable | Deferred | Hold | Non Billable | Writeoff |
| Deborah Swain                          |  | 0.75                  | 0.75   |           |          |          |      |              |          |
| Project Labor                          |  | 0.75                  | 0.75   |           |          |          |      |              |          |
| Date                                   |  | Total                 | Billed | WIP Total | Billable | Defered  | Hold | Non Billable | Writeoff |
| Coordination for rate case             |  | 7/11/2024             | 0.75   | 0.75      |          |          |      |              |          |
| Total                                  |  | 0.75                  | 0.75   |           |          |          |      |              |          |



**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<br>Amount |
|---------------|-------|--------|------------------|
| Cynthia Yapp  | 64.25 | 190.00 | 12,207.50        |
| Deborah Swain | 1.00  | 290.00 | 290.00           |
| Invoice total |       |        | <b>12,497.50</b> |



|  |           |                       |        |           |          |          |      |              |          |
|--|-----------|-----------------------|--------|-----------|----------|----------|------|--------------|----------|
| K08-17   |           | KW 2024 Rate Case.    |        |           |          |          |      |              |          |
|  |           | Professional Services |        |           |          |          |      |              |          |
| Date Range from: 7/27/2024 to 8/30/2024            |           | Work In Progress      |        |           |          |          |      |              |          |
| Activity   |           | Total                 | Billed | Total WIP | Billable | Deferred | Hold | Non Billable | Writeoff |
| Cynthia Yapp                                       |           | 64.25                 | 64.25  |           |          |          |      |              |          |
| Project Labor                                      |           | 64.25                 | 64.25  |           |          |          |      |              |          |
|  | Date      | Total                 | Billed | WIP Total | Billable | Defered  | Hold | Non Billable | Writeoff |
| Telephone conversation w/Johnson re: Harbor Shores | 7/30/2024 | 0.25                  | 0.25   |           |          |          |      |              |          |
| Begin preparing MFR A Schedules                    | 8/19/2024 | 9.50                  | 9.50   |           |          |          |      |              |          |
| Continue preparing MFR A Schedules                 | 8/20/2024 | 8.00                  | 8.00   |           |          |          |      |              |          |
| Continue preparing MFR A Schedules                 | 8/21/2024 | 8.25                  | 8.25   |           |          |          |      |              |          |
| Continue preparing MFR A Schedules                 | 8/22/2024 | 5.75                  | 5.75   |           |          |          |      |              |          |
| Continue preparing MFR A Schedules                 | 8/23/2024 | 5.00                  | 5.00   |           |          |          |      |              |          |
| Continue preparing MFR schedules                   | 8/26/2024 | 7.00                  | 7.00   |           |          |          |      |              |          |
| Continue preparing MFR schedules                   | 8/27/2024 | 6.75                  | 6.75   |           |          |          |      |              |          |
| Continue preparing MFR schedules                   | 8/28/2024 | 4.00                  | 4.00   |           |          |          |      |              |          |
| Continue preparing MFR schedules                   | 8/29/2024 | 6.75                  | 6.75   |           |          |          |      |              |          |
| Continue preparing MFR schedules                   | 8/30/2024 | 3.00                  | 3.00   |           |          |          |      |              |          |
| Total  |           | 64.25                 | 64.25  |           |          |          |      |              |          |

|   |           |                       |        |           |          |          |      |              |          |
|---|-----------|-----------------------|--------|-----------|----------|----------|------|--------------|----------|
| K08-17                                  |           | KW 2024 Rate Case.    |        |           |          |          |      |              |          |
|   |           | Professional Services |        |           |          |          |      |              |          |
| Date Range from: 7/27/2024 to 8/30/2024 |           | Work In Progress      |        |           |          |          |      |              |          |
| Activity                                |           | Total                 | Billed | Total WIP | Billable | Deferred | Hold | Non Billable | Writeoff |
| Deborah Swain                           |           | 1.00                  | 1.00   |           |          |          |      |              |          |
| Project Labor                           |           | 1.00                  | 1.00   |           |          |          |      |              |          |
|   | Date      | Total                 | Billed | WIP Total | Billable | Defered  | Hold | Non Billable | Writeoff |
| Coordination RC filing requirements     | 8/12/2024 | 0.25                  | 0.25   |           |          |          |      |              |          |
| Coordination                            | 8/13/2024 | 0.25                  | 0.25   |           |          |          |      |              |          |
| Coordination                            | 8/14/2024 | 0.50                  | 0.50   |           |          |          |      |              |          |
| Total                                   |           | 1.00                  | 1.00   |           |          |          |      |              |          |



**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<br>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                                |           |                       |        |                  |          |          |      |              |          |
| Activity  |           | Total                 | Billed | Work In Progress |          |          |      | Non Billable | Writeoff |
|   |           |                       |        | Total WIP        | Billable | Deferred | Hold |              |          |
| Cynthia Yapp  |           | 85.00                 | 85.00  |                  |          |          |      |              |          |
| Project Labor   |           | 85.00                 | 85.00  |                  |          |          |      |              |          |
|   | 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   |                  |          |          |      |              |          |
| Total   |           | 85.00                 | 85.00  |                  |          |          |      |              |          |

|   |           |                       |        |                  |          |          |      |              |          |
|---|-----------|-----------------------|--------|------------------|----------|----------|------|--------------|----------|
| K08-17  |           | KW 2024 Rate Case.    |        |                  |          |          |      |              |          |
|   |           | Professional Services |        |                  |          |          |      |              |          |
| Date Range from: 9/1/2024 to 9/30/2024                        |           |                       |        |                  |          |          |      |              |          |
| Activity  |           | Total                 | Billed | Work In Progress |          |          |      | Non Billable | Writeoff |
|   |           |                       |        | Total WIP        | Billable | Deferred | Hold |              |          |
| Deborah Swain   |           | 7.75                  | 7.75   |                  |          |          |      |              |          |
| Project Labor   |           | 7.75                  | 7.75   |                  |          |          |      |              |          |
|   | Date      | Total                 | Billed | WIP Total        | Billable | Defered  | Hold | Non Billable | Writeoff |
| Estimate rate case expense                                    | 9/3/2024  | 0.50                  | 0.50   |                  |          |          |      |              |          |
| Review billing analysis data, coordination                    | 9/4/2024  | 0.50                  | 0.50   |                  |          |          |      |              |          |
| Coordination re: amortization                                 | 9/6/2024  | 0.25                  | 0.25   |                  |          |          |      |              |          |
| Coordination  | 9/17/2024 | 0.25                  | 0.25   |                  |          |          |      |              |          |
| Coordination and discussion re status of MFRs                 | 9/20/2024 | 0.50                  | 0.50   |                  |          |          |      |              |          |
| Review MFRs, first review                                     | 9/23/2024 | 3.00                  | 3.00   |                  |          |          |      |              |          |
| Review MFRs   | 9/24/2024 | 1.25                  | 1.25   |                  |          |          |      |              |          |
| Review and coordination of MFRs                               | 9/25/2024 | 1.00                  | 1.00   |                  |          |          |      |              |          |
| Coordination re E-2 and E-3, gallons reconciliation w Seidman | 9/30/2024 | 0.50                  | 0.50   |                  |          |          |      |              |          |
| Total   |           | 7.75                  | 7.75   |                  |          |          |      |              |          |

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

Debbie



Milian, 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

Professional Services

|               | Hours | Rate   | Billed<br>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 |            |                       |        |                  |          |          |      |              |          |
| Activity                                 |            | Total                 | Billed | Work In Progress |          |          |      | Non Billable | Writeoff |
|  |            |                       |        | Total WIP        | Billable | Deferred | Hold |              |          |
| Cynthia Yapp                             |            | 29.00                 |        | 29.00            | 29.00    |          |      |              |          |
| Project Labor                            |            | 29.00                 |        | 29.00            | 29.00    |          |      |              |          |
|  | Date       | Total                 | Billed | WIP Total        | Billable | Defered  | 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     |          |      |              |          |
| Total                                    |            | 29.00                 |        | 29.00            | 29.00    |          |      |              |          |



|   |            |                       |        |           |          |          |      |              |          |
|---|------------|-----------------------|--------|-----------|----------|----------|------|--------------|----------|
| K08-17  |            | KW 2024 Rate Case.    |        |           |          |          |      |              |          |
|   |            | Professional Services |        |           |          |          |      |              |          |
| Date Range from: 10/1/2024 to 10/31/2024                |            | Work In Progress      |        |           |          |          |      |              |          |
| Activity  |            | Total                 | Billed | Total WIP | Billable | Deferred | Hold | Non Billable | Writeoff |
| Deborah Swain   |            | 8.50                  | 8.50   |           |          |          |      |              |          |
| Project Labor   |            | 8.50                  | 8.50   |           |          |          |      |              |          |
|   | Date       | Total                 | Billed | WIP Total | Billable | Defered  | 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   |           |          |          |      |              |          |
| Total   |            | 8.50                  | 8.50   |           |          |          |      |              |          |



**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      51138  
Date                    12/03/2024  
  
Project   KW 2024 Rate Case.

For professional services through November 29, 2024

Professional Services

|                   | Hours | Rate   | Billed<br>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 |
| Carolina Bastidas                        |            | 2.00                  | 2.00   |           |          |          |      |              |          |
| Administration                           |            | 2.00                  | 2.00   |           |          |          |      |              |          |
| Date                                     |            | Total                 | Billed | WIP Total | Billable | Defered  | Hold | Non Billable | Writeoff |
| Reviewing Schedules                      | 11/18/2024 | 2.00                  | 2.00   |           |          |          |      |              |          |
| Total                                    |            | 2.00                  | 2.00   |           |          |          |      |              |          |

|  |            |                       |        |           |          |          |      |              |          |
|--|------------|-----------------------|--------|-----------|----------|----------|------|--------------|----------|
| 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 |
| Cynthia Yapp                             |            | 32.00                 | 32.00  |           |          |          |      |              |          |
| Project Labor                            |            | 32.00                 | 32.00  |           |          |          |      |              |          |
|  | 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   |           |          |          |      |              |          |
| Total                                    |            | 32.00                 | 32.00  |           |          |          |      |              |          |

KW 2024 Rate Case.

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

## Work In Progress

| Activity                                     | Total      | Billed | Total WIP | Billable  | Deferred | Hold    | Non Billable | Writeoff     |          |
|--|------------|--------|-----------|-----------|----------|---------|--------------|--------------|----------|
| Deborah Swain                                | 15.50      | 15.50  |           |           |          |         |              |              |          |
| Project Labor                                | 15.50      | 15.50  |           |           |          |         |              |              |          |
|  | Date       | Total  | Billed    | WIP Total | Billable | Defered | 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      |           |          |         |              |              |          |
| Total  |            | 15.50  | 15.50     |           |          |         |              |              |          |



**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      51193  
Date                    02/03/2025  
  
Project   KW 2024 Rate Case.

For professional services through January 31, 2025

Professional Services

|               | Hours | Rate   | Billed<br>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 |
|------|-------|------|--------|
|------|-------|------|--------|

| Units | Amount |
|-------|--------|
|-------|--------|

Labor WIP Status: Billable

Principal

Deborah Swain

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

Senior Accountant

Cynthia Yapp

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



**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<br>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 &amp; 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>                            |           |              |             |                 |
| <u><b>Labor</b></u>                                |           |              |             |                 |
| 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 &amp; 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                     |           |              |             |               |
| Employee type total  |           |              |             | 10,165.00     |
| Labor total  |           |              |             | 11,687.50     |
| Phase total  |           |              |             | 11,687.50     |
| Total  |           |              |             | 11,687.50     |
| Project total  |           |              |             | 11,687.50     |
| Invoice total  |           |              |             | 11,687.50     |



**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      51165  
Date                    01/02/2025  
  
Project   KW 2024 Rate Case.

For professional services through December 31, 2024

Professional Services

|               | Hours | Rate   | Billed<br>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 |  | Work In Progress      |        |           |          |          |      |              |          |
| Activity                                 |  | Total                 | Billed | Total WIP | Billable | Deferred | Hold | Non Billable | Writeoff |
| Cynthia Yapp                             |  | 0.50                  | 0.50   |           |          |          |      |              |          |
| Project Labor                            |  | 0.50                  | 0.50   |           |          |          |      |              |          |
|  |  |                       |        |           |          |          |      |              |          |
| Date                                     |  | Total                 | Billed | WIP Total | Billable | Defered  | Hold | Non Billable | Writeoff |
| Update MFR Schedules                     |  | 12/2/2024             | 0.50   | 0.50      |          |          |      |              |          |
| Total                                    |  | 0.50                  | 0.50   |           |          |          |      |              |          |

|  |            |                       |        |           |          |          |      |              |          |
|--|------------|-----------------------|--------|-----------|----------|----------|------|--------------|----------|
| K08-17                                   |            | KW 2024 Rate Case.    |        |           |          |          |      |              |          |
|  |            | Professional Services |        |           |          |          |      |              |          |
| Date Range from: 12/1/2024 to 12/31/2024 |            | Work In Progress      |        |           |          |          |      |              |          |
| Activity                                 |            | Total                 | Billed | Total WIP | Billable | Deferred | Hold | Non Billable | Writeoff |
| Deborah Swain                            |            | 4.50                  |        | 4.50      | 4.50     |          |      |              |          |
| Project Labor                            |            | 4.50                  |        | 4.50      | 4.50     |          |      |              |          |
|  | Date       | Total                 | Billed | WIP Total | Billable | Defered  | 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     |          |      |              |          |
| Total                                    |            | 4.50                  |        | 4.50      | 4.50     |          |      |              |          |

**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@millianswain.com](mailto:dswain@millianswain.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

| Estimated Hours     | Description   |
|---------------------|---|
| 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**

## Key West, FL 33040

www.SmithHawks.com

**Due Date: Due on Receipt**

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

|                    |                 |
|--------------------|-----------------|
| <b>Balance Due</b> | <b>\$405.00</b> |
|--------------------|-----------------|

**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

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

Payments/Credits \$0.00

Balance Due \$940.00

# 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

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

**Payments/Credits** \$0.00

**Balance Due** \$1,642.50

# 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

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

Payments/Credits \$0.00

Balance Due \$1,215.00

# 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

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

Payments/Credits \$0.00

Balance Due \$1,687.50

# 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

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

Payments/Credits \$0.00

Balance Due \$1,080.00

## Key West, FL 33040

www.SmithHawks.com

**Due Date: Due on Receipt**

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

|                    |                   |
|--------------------|-------------------|
| <b>Balance Due</b> | <b>\$2,362.50</b> |
|--------------------|-------------------|

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

## Key West, FL 33040

www.SmithHawks.com

**Due Date: Due on Receipt**

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

|                    |                 |
|--------------------|-----------------|
| <b>Balance Due</b> | <b>\$270.00</b> |
|--------------------|-----------------|

**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

## Key West, FL 33040

www.SmithHawks.com

**Due Date: Due on Receipt**

KW Resort Utilities  
Chris Johnson, President  
6630 Front Street  
Key West, FL 33040  
- KWRU 2022 Rate Case

|                    |                 |
|--------------------|-----------------|
| <b>Balance Due</b> | <b>\$405.00</b> |
|--------------------|-----------------|

**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

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

Payments/Credits \$0.00

Balance Due \$1,080.00

## Key West, FL 33040

www.SmithHawks.com

**Due Date: Due on Receipt**

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

|                    |                   |
|--------------------|-------------------|
| <b>Balance Due</b> | <b>\$2,362.50</b> |
|--------------------|-------------------|

**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

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

**Payments/Credits** \$0.00

**Balance Due** \$1,642.50

# 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

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

Payments/Credits \$0.00

Balance Due \$940.00

# 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

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

Payments/Credits \$0.00

Balance Due \$1,215.00

## Key West, FL 33040

www.SmithHawks.com

**Due Date: Due on Receipt**

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

|                    |                   |
|--------------------|-------------------|
| <b>Balance Due</b> | <b>\$1,687.50</b> |
|--------------------|-------------------|

**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

**Bill To:**

KW Resort Utilities

Chris Johnson, President

6630 Front Street

Key West, FL 33040

- KWRU 2024 Rate Case

**PAID**  
**05/01/2025**

| 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

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

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

**Balance Due** \$0.00