

Utilities, Inc. of Florida
 Docket No. 160101-WS
 Coenson Friedman, P.A.

- Actual Attorney Fees through April 12, 2017 (Invoices not provided in response to Staff's First Set of Interrogatories, and Rebuttal Testimony, and WIP Ledger are attached): \$112,716.00 (**Includes** \$1,404.00 to correct deficiencies)
- Actual Costs through April 12, 2017 (Invoices not provided in response to Staff's First Set of Interrogatories are attached): \$10,086.24
- Filing Fee: \$9,000.00

ESTIMATE TO COMPLETE RATE CASE THROUGH FINAL ORDER

<u>Hours</u>	<u>Description</u>
90.0 hrs.	Assist in the preparation of and responses to discovery from Staff and OPC, travel and attend depositions and miscellaneous correspondence and telephone conferences with client and consultants concerning same; Draft cross-examination of OPC and Staff witnesses and research and general preparation concerning same
4.0 hrs.	Prepare for and attend prehearing conference; discussions with client
128.0 hrs.	Travel to and from Tallahassee for Final Hearing (1 attorney); one day preparation with witnesses and five days of final hearing and evening preparation (2 attorneys);
50.00 hrs.	Research and Draft Post-Hearing Statement of Issues and Positions
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation;
5.0 hrs.	Prepare for and attend Agenda conference, discuss Agenda with client.
1.0 hrs.	Review Final Order; conference with client and consultants regarding Final Order.
3.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
283.5 hrs. @ \$360/hr.	\$102,060.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 1,759.63 Attend Final Hearing: travel/meals/hotel
 \$ 550.00 Estimated photocopier/discovery response costs
\$ 2,309.63 TOTAL ESTIMATED AND UNBILLED COSTS

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$214,776.00
TOTAL ACTUAL AND ESTIMATED COSTS: \$10,552.97
TOTAL ACTUAL FILING FEE: \$9,000.00

Client Ledger
ALL DATES

Date	Received From/Paid To	Chq#	General		Bld	Trust Activity				
Entry #	Explanation	Rec#	Rpts	Disbs	Fees	Inv#	Acc	Rpts	Disbs	Balance
5	Utilities, Inc.									
30057.227	2016 UIF CONSOLIDATED RATE CASE									Resp Lawyer: MSF
		UNBILLED		BILLED		BALANCES				
TOTALS	CHE +	RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST
PERIOD	0.00	5.35	10080.00	10085.35	19080.89	102636.00	0.00	99065.32	22651.57	0.00
END DATE	0.00	5.35	10080.00	10085.35	19080.89	102636.00	0.00	99065.32	22651.57	0.00

		UNBILLED		BILLED		BALANCES				
FIRM TOTAL	CHE +	RECOV	+ FEES	= TOTAL	DISBS	+ FEES	+ TAX	- RECEIPTS	= A/R	TRUST
PERIOD	0.00	5.35	10080.00	10085.35	19080.89	102636.00	0.00	99065.32	22651.57	0.00
END DATE	0.00	5.35	10080.00	10085.35	19080.89	102636.00	0.00	99065.32	22651.57	0.00

REPORT SELECTIONS - Client Ledger

- Layout Template: Default
- Advanced Search Filter: None
- Requested by: MSF
- Finished: Thursday, April 13, 2017 at 05:33:57 PM
- Ver: 14.1 (14.1.20150324)
- Matters: 30057.227
- Clients: All
- Major Clients: All
- Client Intro Lawyer: All
- Matter Intro Lawyer: All
- Responsible Lawyer: All
- Assigned Lawyer: All
- Type of Law: All
- Select From: Active, Inactive, Archived Matters
- Matters Sort by: Default
- New Page for Each Lawyer: No
- New Page for Each Matter: No
- No Activity Date: Dec/31/2199
- Firm Totals Only: No
- Totals Only: Yes
- Entries Shown - Billed Only: No
- Entries Shown - Disbursements: Yes
- Entries Shown - Receipts: Yes
- Entries Shown - Time or Fees: Yes
- Entries Shown - Trust: Yes
- Incl. Matters with Retainer Bal: No
- Incl. Matters with Neg Unbld Disb: No
- Trust Account: All
- Working Lawyer: All
- Include Corrected Entries: No
- Show Check # on Paid Payables: No
- Show Client Address: No
- Consolidate Payments: No
- Show Trust Summary by Account: No
- Show Interest: No
- Interest Up To: Apr/13/2017
- Show Invoices that Payments Were Applied to: No
- Display Entries in: Date Order

Wyr Date Entry #	Lawyer Matter	Client Matter Description	Law Type	Hours	Rate	Total
Task	Explanation					
MSF Apr 3/2017 43790 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Review, comment, finalize and file prefiled testimony; Continue preparation of outstanding discovery responses; Miscellaneous correspondence; Begin research and draft of Motion for Protective Order with regard to Salary information;	util	2.90	360.00	1044.00
MSF Apr 4/2017 43946 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Telephone Conference with Mr. Deason regarding discovery responses; Several Telephone Conferences with Mr. Hoy; Meeting at PSC on hearing procedural issues; Miscellaneous document review and correspondence; Continue preparation of confidentiality Motion;	util	3.70	360.00	1332.00
MSF Apr 5/2017 43983 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Continue preparation and filing of responses to outstanding discovery; Telephone Conference with OPC attorney Saylor; Correspondence with PSC attorney Trierweiler; Continue to work on Prehearing Statement; Research and draft proposed Customer Notice; Review Comprehensive Exhibit List and latest iteration of Issues; Telephone Conference with Mr. Deason who telephoned; Miscellaneous correspondence and telephone conferences with parties;	util	4.20	360.00	1512.00
MSF Apr 6/2017 44035 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Research and draft Justification Matrix for confidential documents; Miscellaneous telephone conferences and correspondence regarding outstanding discovery; Continue responses to outstanding discovery; Review and comment on Issues List; Correspondence regarding deposition scheduling. Review and comment on Staff's new discovery and begin preparing response;	util	4.10	360.00	1476.00
MSF Apr 7/2017 44056 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Correspondence, telephone conferences and miscellaneous preparation; Updating Prehearing Statement;	util	3.90	360.00	1404.00
MSF Apr 8/2017 44095 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Continue preparation of discovery responses; Miscellaneous correspondence and	util	0.50	360.00	180.00
MSF Apr 9/2017 44099 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Review and incorporate Ms Swain's comments, continue draft of Prehearing Statement and correspondence concerning same;	util	1.00	360.00	360.00
MSF Apr 10/2017 44138 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Correspondence, telephone conferences and review, revise and finalize Prehearing Statement; Continue review, revisions and responses to outstanding discovery; Finalize con=identiality Motion; Review and comment on OPC and Staff Prehearing Statements; Review new discovery from Staff and OPC and begin responses;	util	4.90	360.00	1764.00
MSF Apr 11/2017 44155 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Continue review revisions and filing responses to outstanding discovery; Telephone Conferences and correspondence with UIF regarding various matters; Review OPC discovery responses and correspondence concerning same;	util	2.10	360.00	756.00
MSF Apr 12/2017 44197 No Hold	Martin S. Friedman 30057.227	Utilities, Inc. 2016 UIF CONSOLIDATED RATE CASE Correspondence regarding discovery responses; General Prehearing preparation	util	0.70	360.00	252.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	28.00	10080.00
Total Billable	28.00	10080.00
Total:	28.00	10080.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	28.00	10080.00
Total:	28.00	10080.00

Coenson Friedman, P.A.
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 322-8000

F.E.I.: 46-4480334

April 5, 2017

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 3664
File No.: 30057.227

Attention: John Stover

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

RE: 2016 UIF CONSOLIDATED RATE CASE

Balance Due Now **\$22,651.57**

FEES

		<u>Hours</u>	<u>Amount</u>
03/01/17	MSF Continue responses to outstanding discovery;	0.90	\$324.00
03/02/17	MSF Continue responses to outstanding discovery; Review and respond to correspondence from attorney Trierweiler; Telephone Conference with OPC attorney Sayler who telephoned;	3.30	\$1,188.00
03/03/17	MSF Discovery cleanup matters; Review, research and respond to correspondence from Mr. Flynn regarding staff's 9th Interrogatories; Correspondence with PSC attorney Trierweiler; Additional review, research and respond to correspondence from OPC and PSC attorneys; Conference with DEP attorney at PSC; Correspondence with Mr. Flynn and Mr Deason regarding upcoming discovery responses;	1.20	\$432.00
03/04/17	MSF Review, research and respond to Mr. Hoy and others regarding correspondence from PSC attorney; Research and draft Request for Confidential Classification of response to PSC 7th Interrogatories;	2.40	\$864.00

Miscellaneous correspondence regarding upcoming discovery requests and continue review, revise and draft responses to Staff's 8th Interrogatories;

03/06/17	MSF	Miscellaneous correspondence; Initial review of OPC prefiled testimony and preliminary telephone conference with Mr. Hoy concerning same; Correspondence regarding OPC prefiled;	1.20	\$432.00
	MSF	Some work in responses to Staff's 8th Interrogatories; Conference regarding OPC Prefiled Testimony; Research PSC Order Frank referenced and letter to all;	3.30	\$1,188.00
03/08/17	MSF	Correspondence with Ms. Swain; Correspondence PSC attorney Trierweiler; Review analysis from Ms. swain; Conference call to discuss Staff revenue requirements;	2.10	\$756.00
03/09/17	MSF	Correspondence with Ms. Swain, Mr. Hoy and others, and conference with Mr. Hoy and Mr. Flynn in preparation for meeting Meeting	5.90	\$2,124.00
	MSF	Correspondence with Ms. Swain, Mr. Hoy and others, Continue meeting Post meeting conference; correspondence regarding outstanding discovery and revise accordingly; Review OPC 10th discovery and letter to client concerning same;	4.30	\$1,548.00
03/11/17	MSF	Preparation for responses to OPC 10th discovery and letter to Mr. Hoy concerning same;	0.30	\$108.00
03/12/17	MSF	Research and draft proposal and letter to Mr. Hoy concerning same;	0.60	\$216.00
03/13/17	MSF	Finalize responses to staff's 8th Interrogatories; Conference call; Telephone Conference with Ms. Norris who telephoned; Correspondence regarding Affidavits	1.10	\$396.00
03/14/17	MSF	Review and comment on Mr. Seidman's prefiled testimony and revised prefiled testimony and review comments of others; Follow-up correspondence; Miscellaneous correspondence; and review of financial schedules; Review pro forma document	1.70	\$612.00

updates and letter to PSC attorney Saylor concerning same;

03/15/17	MSF	Telephone Conference with Mr. Hoy who telephoned; Revise format and letter to Mr. Hoy concerning same; review revised bid and letter to attorney Saylor concerning same; Follow-up correspondence; Review and comment on Mr. Seidman's revised prefiled testimony;	1.50	\$540.00
03/16/17	MSF	Miscellaneous correspondence and analysis; Revise document and conference call; Review and complete discovery responses; Review interim rate report and draft letter to PSC Clerk; follow-up telephone conference with Mr. Hoy and Mr. Flynn	1.80	\$648.00
03/17/17	MSF	Miscellaneous correspondence; Review OPC 11th discovery and correspondence concerning same; Conference call	1.10	\$396.00
03/20/17	MSF	Telephone conference with Mr. Deason who telephoned; Review and prepare response to OPC 11th discovery; Review and comment on Staff testimony;	1.20	\$432.00
03/21/17	MSF	Miscellaneous correspondence with Ms. Vandiver regarding discovery and with Mr. Deason;	0.30	\$108.00
03/22/17	MSF	Several telephone conferences with PSC attorney Trierweiler; oversea revising prefiled testimony exhibits accordingly	0.40	\$144.00
03/23/17	MSF	Review Staff's new discovery and letter to Mr. Hoy and others concerning same; Miscellaneous correspondence with Ms. Yapp, Mr. Guastella, Mr. Deason, Ms. Vandiver and others; Miscellaneous preparation; Telephone Conference with OPC attorney Saylor who telephoned; Telephone Conference with Mr. Hoy; preparation; Additional correspondence;	3.20	\$1,152.00
03/24/17	MSF	Begin research and draft of discovery to OPC; Begin Research and draft of responses to most recent OPC and Staff discovery; miscellaneous correspondence and discovery preparation; Rebuttal testimony'	3.30	\$1,188.00

03/25/17	MSF	Review and assist in drafting Deason and Flynn prefiled rebuttal testimony; Revise and efile prefiled direct testimony; Research and draft response to OPC motion for more interrogatories; miscellaneous correspondence;	3.20	\$1,152.00
03/26/17	MSF	Review and assist in drafting Hoy and Swain rebuttal testimony; Begin responses to discovery served by Staff last week and correspondence concerning same; Begin research and draft of discovery to OPC and letter to Mr. Hoy and others concerning same;	1.90	\$684.00
03/27/17	MSF	Miscellaneous correspondence regarding rebuttal testimony, discovery, and discovery responses; Review and comment on rebuttal testimony; Review and comment on Staff's most recent discovery and begin response; Telephone Conference with PSC attorney who telephoned;	2.40	\$864.00
03/28/17	MSF	Continue work on rebuttal testimony; Telephone Conference with PSC attorney Trierweiler who telephoned and follow-up and correspondence with attorney Trierweiler; Review and comment on OPC issues; Review Staff's new interrogatories, begin preparation of response and letter to Mr. Hoy and others concerning same; Review and comment on OPC discovery to Commission Staff	2.80	\$1,008.00
03/29/17	MSF	Continue preparation of discovery to OPC and correspondence concerning same; Meeting at PSC of issues and hearing procedures; Review subsequent correspondence and discovery and follow-up correspondence concerning same;	4.60	\$1,656.00
03/30/17	MSF	Review PSC discovery to OPC and UIF and letter to Mr. Hoy and others concerning same; Review, finalize and file discovery responses	0.90	\$324.00
03/31/17	MSF	Continue review, revise and preparation of rebuttal testimony and discovery responses; Telephone Conference with Mr. Hoy and Mr. Flynn and miscellaneous correspondence;	1.60	\$576.00
	MSF	Continue preparation of rebuttal testimony and correspondence concerning same; Begin research and draft of Prehearing Statement	3.30	\$1,188.00

Total Fees	61.80	\$22,248.00
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DISBURSEMENTS

		<u>Amount</u>
03/02/17	USB Drive	\$5.35
03/04/17	Overnight Delivery	\$10.66
	Courier Service	\$31.36
	Overnight Delivery	\$12.81
03/07/17	Photocopies	\$96.25
03/14/17	FedEx-Overnight Delivery	\$6.73
03/29/17	Meeting Downtown	\$240.41
	Total Disbursements	<hr/> \$403.57
	Total Fees & Disbursements	<hr/> \$22,651.57

Coenson Friedman, P.A.
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 322-8000

F.E.I.: 46-4480334

March 6, 2017

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 3630
File No.: 30057.227

Attention: John Stover

PLEASE REFER TO
INVOICE NUMBER WHEN
REMITTING.

RE: 2016 UIF CONSOLIDATED RATE CASE

Balance Due Now **\$20,247.37**

FEES

		<u>Hours</u>	<u>Amount</u>
02/01/17	MSF	Attend service hearings in Leesburg and Clermont; Telephone Conference with and correspondence with OPC attorney Saylor who called regarding discovery;	9.10 \$3,276.00
	MSF	Attend service hearings in Altamonte Springs and Lakeland; Also continue discovery responses and Affidavits; Review OPC 5th Discovery and letter to Mr. Hoy and others concerning same; Provide additional discovery responses to OPC;	9.70 \$3,492.00
	MSF	Correspondence and continue discovery responses; Return to Tallahassee	4.80 \$1,728.00
02/06/17	MSF	Review, research and respond to correspondence from OPC attorney Saylor and PSC attorney Trierweiler; continue prepare and supplement discovery responses and Affidavits;	3.30 \$1,188.00
02/07/17	MSF	Review, revise and continue to work on discovery responses;	0.80 \$288.00

02/08/17	MSF	Continue discovery responses and correspondence concerning same;	2.20	\$792.00
02/09/17	MSF	Correspondence with OPC attorney Saylor; Draft Affidavits for Interrogatories and correspondence concerning same; Correspondence with PSC attorney Trierweiler;	1.10	\$396.00
02/10/17	MSF	Correspondence with Mr. Deason and Ms. Swain regarding Interrogatory Affidavits; Review new OPC and Staff discovery and correspondence concerning same;	0.40	\$144.00
02/12/17	MSF	Download and review document responsive to OPC POD; Upload to drop box and to USB drive and letter to attorneys Saylor and Trierweiler concerning same;	0.20	\$72.00
02/13/17	MSF	Continue preparing discovery responses and Affidavits	2.20	\$792.00
02/14/17	MSF	Correspondence with PSC attorney Trierweiler; Conference call on discovery responses;	1.30	\$468.00
02/15/17	MSF	Review and provided redacted discovery documents; Correspondence with Mr. Drennan concerning same; Review interim rate report and draft letter to PSC Clerk;	0.80	\$288.00
02/16/17	MSF	Correspondence with OPC and PSC staff regarding redacted documents; Draft discovery responses;	1.90	\$684.00
02/17/17	MSF	Review and respond to correspondence from PSC attorney Trierweiler; Continue correspondence and discovery responses; telephone conference with Mr. Hoy who telephoned;	2.40	\$864.00
02/20/17	MSF	Continue correspondence and responses to outstanding discovery; Research, draft and efile Motion for Protective Order regarding employee salaries;	2.20	\$792.00
02/21/17	MSF	Telephone Conference with Ms. Daniel who telephoned and letter to Mr. Flynn concerning same; Review and respond to correspondence from OPC	1.80	\$648.00

attorney Saylor; Follow-up correspondence with Mr. Deason, Mr. Flynn and Ms. Daniel; Review supplemental documents to OPC and letter to OPC attorney concerning same; Review new discovery from PSC Staff and letter to Mr. Hoy and others concerning same; Continue responses to outstanding discovery; Miscellaneous correspondence;

02/22/17	MSF	Continue discovery responses; Review and respond to correspondence regarding rate structure;	1.50	\$540.00
02/23/17	MSF	Review and respond to correspondence from Ms. Hanks; Draft and file supplemental interrogatory response; conference call regarding rate structure; Continue preparation of discovery responses and Affidavits.	2.30	\$828.00
02/24/17	MSF	Correspondence regarding discovery responses and other matters; telephone conference with Mr. Hoy who telephoned; Review Staff's new discovery and letter to John Hoy and others concerning same; Draft response format; Telephone Conference with Mr. Hoy who telephoned regarding scheduling; Complete and serve OPC 8th POD responses;	1.10	\$396.00
02/25/17	MSF	Complete and file responses to OPC's 8th PODs including correspondence with Mr. Flynn; research and draft Motion to Temporary Protective Order; Correspondence with responses; Follow-up on OPC Interrogatory Affidavits;	1.50	\$540.00
02/27/17	MSF	Finalize and file two Supplemental responses to OPC's 8th Discovery;	0.50	\$180.00
02/28/17	MSF	Review, revise and continue response to outstanding discovery and Interrogatory Affidavits;	1.10	\$396.00
		Total Fees	<u>52.20</u>	<u>\$18,792.00</u>

DISBURSEMENTS

		<u>Amount</u>
02/06/17	USB Drives (2)	\$16.04

02/07/17	Travel Expenses	\$1,423.28
02/10/17	USB Storage	\$5.35
02/16/17	USB Drive -Storage	\$5.35
02/27/17	USB Drive	\$5.35
	Total Disbursements	<hr/> \$1,455.37
	Total Fees & Disbursements	<hr/> \$20,247.37