

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for certificate to provide  
wastewater service in Charlotte  
County by Environmental Utilities, LLC

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Docket NO. 20200226-SU

REBUTTAL TESTIMONY

OF

DEBORAH D. SWAIN

on behalf of

Environmental Utilities, LLC

- 1 **Q. Please state your, name profession and address.**
- 2 A. My name is Deborah D. Swain. I am Vice President of Milian, Swain & Associates, Inc. and  
3 head up the firm's finance, accounting and management team. My business address is 2025  
4 SW 32<sup>nd</sup> Ave., Suite 110, Miami, Florida 33145.
- 5 **Q. Have you previously filed direct testimony in this proceeding?**
- 6 A. Yes
- 7 **Q. Do you have any changes to your direct testimony or exhibits?**
- 8 A. Yes, I have three changes to my Exhibit DDS-1.
- 9 1) When responding to discovery, it was determined that I had used the incorrect asset  
10 life in the calculation of depreciation expense associated with gravity mains. In the  
11 original exhibit, I had used 38 years instead of 45. I have corrected the original exhibit  
12 to use 45 years.
- 13 2) As a result of the Infrastructure and Jobs Act, CIAC is no longer taxable when  
14 collected. I have corrected the original exhibit to remove any tax impact associated  
15 with the collection of CIAC.
- 16 3) During discovery, I was asked to explain the calculation of laterals in my exhibit, and  
17 why the amount was different than that used in Exhibit JC-1, and I discovered that I  
18 had used the incorrect per unit cost in the calculation of the lateral fee on Schedule 5  
19 (Exhibit DDS-1, page8 of 28)
- 20 **Q. Where do you show those changes?**
- 21 A. I have attached revised pages to Exhibit DDS-1, and indicated in the title of the pages that  
22 they are revised. These revised pages are my Exhibit DDS-2.
- 23 **Q. What is the purpose of your rebuttal testimony?**
- 24 A. My rebuttal testimony addresses issues brought up in intervenor direct testimony in this case.
- 25 **Q. What issues are you addressing in your testimony?**

1 A. Specifically I am addressing certain issues brought up by Sheri Schultz with respect to her  
2 “analysis” of financial information included in my Exhibit DDS-1, and her misunderstanding  
3 and therefore her misuse of that financial information with resulted in an incorrect conclusion  
4 that the income statement demonstrates that the Utility is unable to service debt from its  
5 income. It is that issue that I will address.

6 **Q. Please explain Witness Schultz’ analysis as you understand it.**

7 A. In Table 3 of SFS-1 performs a calculation to determine what Witness Schultz titles “Working  
8 Capital Surplus (Deficit)” of \$(4,021,595). She then goes on to use this as the estimated  
9 amount that would be needed by Mr. John Boyer to finance the construction. She explains that  
10 if loaned \$4,025,000 over a 10-year term at 3%, the annual payments would be \$402,500.  
11 Witness Schultz goes on to state that because the utility is only showing an annual net income  
12 of \$241,077, there is not adequate income to cover the debt service. As a result of this  
13 calculated shortfall and her review of the Boyer’s personal financial statements, she concludes  
14 that “the parties do not have the requisite economic resources to undertake and complete the  
15 proposed infrastructure project.”

16 **Q. Please explain why you find that conclusion to be incorrect.**

17 A. First, let me state that I have not reviewed the Boyers’ personal financial statement, and am  
18 making no characterizations of their financial situation. I am looking only at the utility  
19 financial schedules I prepared and presented in Exhibit DDS-1.

20 Witness Schultz’ indicates that the utility shows that it will generate net income of \$241,077,  
21 the only source of utility funds which would be available to the Boyers to pay the debt they  
22 incurred. The flaw in this presumption is that net income does not constitute the entirety of the  
23 cash generated by the utility that is available to the owners.

24 CIAC

1 Witness Schultz only includes the CIAC generated from collection from only the first 860  
2 connections that are expected to be connected by 2024, or a total of \$11,257,951. However,  
3 the CIAC fees will continue to be collected from connections after those first 860, and the  
4 utility estimates that there will be 17 new connections each year. Using the utility's requested  
5 fee of \$11,927.85, this would generate \$202,790 per year that is available to the Boyer's to  
6 pay down their loan. Added to the net income of \$241,077 this would provide \$443,867 to  
7 cover debt service of \$402,500, using Witness Schwartz' number.

8 Depreciation and Amortization

9 The annual depreciation expense shown on the utility's income statement is a reduction to net  
10 income but is not a cash expense. In other words, when one is analyzing cash available for  
11 debt service by looking at net income, they should add back depreciation expense. On the  
12 utility's income statement (DDS-1 p 26 of 28), the depreciation expense net of amortization  
13 of CIAC is \$232,177 and amortization expense is \$17,217. This means that in addition to the  
14 net income of \$241,077 and the CIAC of \$202,790, with the depreciation expense, the  
15 estimated cash available to the Boyers from the utility for debt service is \$693,261 annually.

16 **Q. What is your conclusion from this analysis?**

17 A. Of course, income and expense components will change each year as more customers connect,  
18 and the available cash amount will obviously change. However, using basic principles, it can  
19 be seen that the utility is well-positioned to generate adequate cash to provide funds to the  
20 utility owners to pay off their debt, if needed.

21 **Q. Are you sponsoring any exhibits in connection with your rebuttal testimony?**

22 A. Yes, I am. I have attached Exhibit DDS-2, which are the revised pages to which I refer in  
23 the beginning of my testimony which primarily corrects errors found during discovery.

24 I have also attached exhibit DDS-3, which is my response to Staff's Fourth Interrogatories,  
25 Number 12.b. in which I explain why the calculation of accumulated deferred taxes for the

1 determination of initial rates in an Original Certificate application is not appropriate or  
2 warranted.

3 **Q. Does that conclude your rebuttal testimony?**

4 A. Yes, it does.

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**Schedule 1 Summary**  
**REVISED**

**Environmental Utilities, LLC**  
**Initial Rates and Charges**  
**Projected Rate Base at 100% and 80% of Designed Capacity**

<b>Line No</b>	<b>Description</b>	<b>2047 100%</b>	<b>2033 80%</b>	<b>Referenced Schedule No.</b>
1	<b>Wastewater Rate Base</b>			
2				
3	Utility Plant in Service	\$ 21,958,148	\$ 21,958,148	1 B
4	Accumulated Depreciation	(15,787,541)	(6,681,684)	1 B Support
5	Contributions in Aid of Construction	(16,499,431)	(13,392,567)	1 B Support
6	Accumulated Amortization of CIAC	11,343,138	4,193,947	1 B Support
7	Working Capital Allowance	203,577	174,443	
8	Wastewater Rate Base	<u>\$ 1,217,891</u>	<u>\$ 6,252,287</u>	

**Schedule 1 B**  
**REVISED**

**Environmental Utilities, LLC**  
**Initial Rates and Charges**  
**Pro Forma Wastewater Utility Plant**  
**Projected December 2033**

Line No.	NARUC Acct.	Description	Wastewater	Accumulated Depreciation
1	351	Organization*	\$ 522,000	\$ 130,500
2	352	Franchises		
3	353	Land and Land Rights	800,000	
4	354	Structures and Improvements	15,581,130	4,869,103
5	355	Power Generation Equipment		
6	360	Collecting Wastewater - Force	3,466,813	1,155,604
7	361	Collecting Wastewater - Gravity	1,228,205	272,935
8	361	Manholes	-	-
9	362	Special Collecting Structures		
10	363	Services to Customers		
11	364	Flow Measuring Devices		
12	365	Flor Measuring Installations		
13	370	Receiving Wells		
14	371	Pumping Equipment		
15	374	Reuse Distribution Reservoirs		
16	375	Reuse T & D		
17	380	Treatment and Disposal Equipment		
18	381	Plant Sewers		
19	382	Outfall Wastewater Lines		
20	389	Other Plant and Miscellaneous Equipment		
21	390	Office Furniture and Equipment	5,000	3,333
22	391	Transportation Equipment	180,000	120,000
23	393	Tools, Shop and Garage Equipment	75,000	46,875
24	395	Power Operated Equipment	100,000	83,333
25	397	Miscellaneous		
26			<u>\$ 21,958,148</u>	<u>\$ 6,681,684</u>
27				
28		Treatment Capacity (gpd)		N/A
29		Line Capacity		1,248 ERCs
30		ERC =		90 GPD

\*Includes additional cost of \$275,000 to attend/prepare for Hearing if contested.

Schedule 2  
REVISÉD

Environmental Utilities, LLC  
Initial Rates and Charges  
Pro Forma Balance Sheet at 100% Design  
Projected December 2047

Line No.	NARUC Acct.	Assets and Other Debits	
1	101	Utility Plant In Service	\$ 21,958,148
2	103	Property Held For Future Use	
3	104	Utility Plant Purchased or Sold	
4	105	Construction Work in Progress	
5	108	Accumulated Depreciation and Amortization of UPIS	(15,787,541)
6	114	Utility Plant Acquisition Adjustments	
7	115	Accumulated Amortization of Utility Plant Acquisition Adjustments	
8	121	Nonutility Property	
9	122	Accumulated Depreciation and Amortization of Nonutility Property	
10	124	Utility Investments	
11	131	Cash	154,591
12	132	Special Deposits	
13	141	Customer Accounts Receivable	100,516
14	143	Accumulated Provision of Uncollectible Accounts - CR	
15	151	Plant Material and Supplies	
16	174	Miscellaneous Current and Accrued Assets	
17	186	Miscellaneous Deferred Debits	
18	190	Accumulated Deferred Income Taxes	
19		<b>Total Assets and Other Debits</b>	<b>\$ 6,425,714</b>
20			
21		Equity Capital	
22	201	Common Stock Issued	
23	204	Preferred Stock Issued	
24	211	Other Paid In Capital	15,029,329
25	215	Retained Earnings	442,960
26	218	Proprietary Capital	
27		Liabilities and Other Credits	
28	224	Long Term Debt	
29	231	Accounts Payable	51,530
30	232	Notes Payable	
31	235	Customer Deposits	100,516
32	236	Accrued Taxes	
33	237	Accrued Interest	
34	241	Miscellaneous Current and Accrued Liab.	
35	252	Advances for Construction	
36	253	Other Deferred Credits	
37	255	Accumulated Deferred Investment Tax Credits	
38	265	Accumulated Deferred Investment Tax Credits	
39	271	Contributions in Aid of Construction (CIAC)	(13,392,567)
40	272	Accumulated Amortization of CIAC	4,193,947
41	281	Accumulated Deferred Income Taxes -Accelerated Amortization	
42	282	Accumulated Deferred Income Taxes -Liberalized Depreciation	
43	283	Accumulated Deferred Income Taxes - Other	\$ -
44		<b>Total Equity, Liabilities and Other Credits</b>	<b>\$ 6,425,714</b>

**Schedule 3 B**  
**REVISED**

**Environmental Utilities, LLC**  
**Initial Rates and Charges**  
**Wastewater System**  
**Pro Forma Expenses for Wastewater Utility based on projections at 80% Design Capacity**  
**Projected December 2033**

Line No.	NARUC Acct. No.	Description	Wastewater
1	701	Salaries and Wages - Employees	\$ 164,808
2	703	Salaries and Wages - Other	85,330
3	704	Employees Pensions and Benefits	86,215
4	710	Purchased Wastewater Treatment	524,684
5	711	Sludge Removal Expense	212,349
6	715	Purchased Power	18,285
7	716	Fuel for Power Production	-
8	718	Chemicals	-
9	720	Materials and Supplies	14,628
10	731	Contract Services - Engineering	-
11	732	Contract Services - Accounting	-
12	733	Contract Services - Legal	-
13	734	Contract Services - Mgmt. Fees	-
14	735	Contract Services - Testing	-
15	736	Contract Services - Billing	29,197
16	741	Rental of Building/Real Property	13,897
17	742	Rental of Equipment	-
18	750	Transportation Expense	19,016
19	756	Insurance - Vehicle	7,314
20	757	Insurance - General Liability	19,504
21	758	Insurance - Workers Comp	22,489
22	759	Insurance - Other	-
23	760	Advertising Expense	-
24	766	Regulatory Commission Expense	-
25	767	Regulatory Commission Expense - Other	-
26	770	Bad Debt Expense	-
27	775	Miscellaneous Expense	19,016
28	403	Depreciation - Net of CIAC Amortization	219,664
29	407	Amortization Expense - Org Cost	13,050
30	407	Amortization Expense - Billing Software Update	4,167
31	408	Taxes Other Than Income (1)	346,015
32		Total Expenses	<u>\$ 1,819,628</u>
33			
34		Average cost per customer per month	<u>\$ 97.20</u>
35			
36	(1)	Taxes other than Income	
37		Property Taxes (net tangible plant X 2019 millage 14.2897)	\$ 218,296
38		Payroll Taxes	19,136
39		Regulatory Assessment Fees	108,584
40		Total	<u>\$ 346,015</u>

**Schedule 4B**  
**REVISED**

**Environmental Utilities, LLC**  
**Initial Rates and Charges**  
**Service Availability Charge Analysis for Wastewater**  
**Projected December 2047**

Line No.	Description	Wastewater		
1	Gross Book Value	\$ 21,958,148		
2	Land	\$ 800,000		
3	Depreciable Plant	\$ 21,158,148		
4	Accumulated Depreciation to Date	\$ -		
5	Accumulated Depreciation at Design Capacity	\$ 15,787,541		
6	Net Plant at Design Capacity (includes land)	\$ 4,757,307		
7	Transmission & Distribution / Collection Systems	\$ 14,885,957		
8	Minimum Level of C.I.A.C.	67.79%		
9	C.I.A.C. to Date	\$ -		
10	Accumulated Amortization of C.I.A.C. to Date	\$ -		
11	Accumulated Amortization of C.I.A.C. at Design Capacity	\$ -		
12	Future Customers (ERC) to be Connected	1,248		
13	Composite Depreciation Rate	3.39%		
14	Number of Years to Design Capacity	24		
15	Existing Service Availability Charge Per ERC	\$ -		
16	Level of C.I.A.C. at Design Capacity	0.00%		
17	Requested Service Availability Charge Per ERC	\$ 11,927.85		
18	Level of C.I.A.C. at Design Capacity	83.56%		
19	Minimum Service Availability Charge Per ERC	\$ 4,364.00		
20	Level of C.I.A.C. at Design Capacity	67.79%		
21	Maximum Service Availability Charge Per ERC	\$ 4,828.00	<b>Plant</b>	<b>Main</b>
22	Level of C.I.A.C. at Design Capacity	75.00%	<b>Capacity</b>	<b>Capacity</b>
23	Requested Service Availability Charge Per ERC	<u>\$ 11,928</u>		<u>\$ 11,928</u>
24	Requested Service Availability Charge Gallon Per Day	<u>\$ 55.22</u>	<u>\$ -</u>	<u>\$ 55.22</u>
25				
26				

Schedule 5  
REVISED

Environmental Utilities, LLC  
Initial Rates and Charges  
Cost Justification for Service Installation Fees  
Projected December 2047

Line No.	Description		Wastewater
1	Sewer Lateral Installation Fee		
2	Sewer Lateral Cost	\$ 1,228,205	
3	Future Customers (ERC) to be Connected	950	
4	Sewer Lateral Installation Fee		\$ 1,292.85
5			

**Schedule 7  
 REVISED**

**Environmental Utilities, LLC  
 Initial Rates and Charges  
 Proof of Revenue  
 Projected December, 2033**

Line No		Rates for Revenue Requirement	Total ERCs	Total Gallons	Revenue Required Annual Revenue
1	<b>Revenue Proof For Wastewater</b>				
2	<b>Requested Rates - Residential - Monthly</b>				
3	Base Facility Charge	\$ 112.78	11,981		\$ 1,351,134.72
4	Gallorage Charge, 10,000 gallons cap	\$ 35.97		29,518	\$ 1,061,751.53
5	<b>Total Residential Revenues</b>				<b>\$ 2,412,886.25</b>
6	<b>Average Residential Bill</b>				<b>\$ 201.40</b>
7					
8	<b>Requested Rates - General Service</b>				
9	5/8" x 3/4"	\$ 112.78	0		\$ -
10	3/4"	169.16	0		-
11	1"	281.94	0		-
12	1-1/2" Turbine	563.88	0		-
13	2" Turbine	902.20	0		-
14	3" Turbine	1,973.56	0		-
15	Charge per 1,000 gallons	\$ 43.16		0	\$ -
16	<b>Total General Service Revenues</b>				<b>\$ -</b>
17	<b>Average General Service Bill</b>				<b>N/A</b>
18					
19	<b>Requested Rates - Reclaimed Water</b>				
20	Charge per 1,000 gallons	\$ -		0	\$ -
21					
22	Revenues from Miscellaneous Charges	\$ 30.00	17		\$ (510.00)
23					
24	<b>Total Wastewater Revenue at 80% Design Capacity</b>				<b>\$ 2,412,376.25</b>

**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	Regulatory		2024	2025	2026	2027	2028
			Asset Life	Depr Expense					
10" LP Sewer Main PVC - 3,677 LF		183,850	30	6,128	6,128	6,128	6,128	6,128	6,128
12" LP Sewer Main PVC 4,250 LF		255,000	30	8,500	8,500	8,500	8,500	8,500	8,500
10" Directional Drill for Water Crossings HDPE 1,171 LF		93,680	30	3,123	3,123	3,123	3,123	3,123	3,123
16" Directional Drill for Water Crossings HDPE 700 LF		87,500	30	2,917	2,917	2,917	2,917	2,917	2,917
Asphalt Roads		278,400	30	9,280	9,280	9,280	9,280	9,280	9,280
Concrete Driveways		64,900	30	2,163	2,163	2,163	2,163	2,163	2,163
Main Line Road Crossings PVC 45 LF		9,450	30	315	315	315	315	315	315
Overhead / Miscellaneous Giffels Webster Engineers		785,281	30	26,176	26,176	26,176	26,176	26,176	26,176
Total 360Force Main		3,466,813		115,560	115,560	115,560	115,560	115,560	115,560
Accumulated Depreciation					115,560	231,121	346,681	462,242	577,802
<b>361 GRAVITY MAIN</b>									
On Site Lateral Connection		950,000	45	21,111	21,111	21,111	21,111	21,111	21,111
Overhead / Miscellaneous Giffels Webster Engineers		278,205	45	6,182	6,182	6,182	6,182	6,182	6,182
Total 361 Gravity Main		1,228,205		27,293	27,293	27,293	27,293	27,293	27,293
Accumulated Depreciation				27,293	54,587	81,880	109,174	136,467	
<b>390 OFFICE FURNITURE AND EQUIPMENT</b>									
2 Computers		2,000	6	333	333	333	333	333	333
PROFORMA RETIREMENT		(2,000)							
Proforma Replacement: 2 Computers		2,000	6	333					
Other office furniture		3,000	15	200	200	200	200	200	200
Total 341 Office Furniture & Equipment		5,000		867	533	533	533	533	533
Accumulated Depreciation					533	1,067	1,600	2,133	2,667
<b>391 TRANSPORTATION EQUIPMENT</b>									
2 Service Trucks		100,000	6	16,667	16,667	16,667	16,667	16,667	16,667
Service boat		40,000	6	6,667	6,667	6,667	6,667	6,667	6,667
Dump Trailer		10,000	6	1,667	1,667	1,667	1,667	1,667	1,667
2 Side by side		30,000	6	5,000	5,000	5,000	5,000	5,000	5,000
PROFORMA RETIREMENT		(180,000)							
Proforma Replacement: 2 Service Trucks		100,000	6	16,667					
Proforma Replacement: Service boat		40,000	6	6,667					
Proforma Replacement: Dump Trailer		10,000	6	1,667					
Proforma Replacement: 2 Side by side		30,000	6	5,000					
Total 341 Transportation		180,000		60,000	30,000	30,000	30,000	30,000	30,000
Accumulated Depreciation					30,000	60,000	90,000	120,000	150,000

**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	Regulatory		2024	2025	2026	2027	2028
			Asset Life	Depr Expense					
<b>393 TOOLS, SHOP &amp; GARAGE EQUIPMENT</b>									
Tools		50,000	16	3,125	3,125	3,125	3,125	3,125	3,125
Inventory		25,000	16	1,563	1,563	1,563	1,563	1,563	1,563
Total 397 Miscellaneous Equipment		75,000		4,688	4,688	4,688	4,688	4,688	4,688
Accumulated Depreciation				4,688	9,375	14,063	18,750	23,438	
<b>395 POWER OPERATED EQUIPMENT</b>									
2 Trackhoes		100,000	12	8,333	8,333	8,333	8,333	8,333	8,333
Total 396 Power Operated Equipment		100,000		8,333	8,333	8,333	8,333	8,333	8,333
Accumulated Depreciation				8,333	16,667	25,000	33,333	41,667	
<b>TOTAL UPIS - WASTEWATER</b>		<b>21,958,148</b>		<b>716,702</b>	<b>686,368</b>	<b>686,368</b>	<b>686,368</b>	<b>686,368</b>	<b>686,368</b>
					<b>686,368</b>	<b>1,372,737</b>	<b>2,059,105</b>	<b>2,745,473</b>	<b>3,431,842</b>

**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	2029	2030	2031	2032	2033	2034	2035
10" LP Sewer Main PVC - 3,677 LF		183,850	6,128	6,128	6,128	6,128	6,128	6,128	6,128
12" LP Sewer Main PVC 4,250 LF		255,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500
10" Directional Drill for Water Crossings HDPE 1,171 LF		93,680	3,123	3,123	3,123	3,123	3,123	3,123	3,123
16" Directional Drill for Water Crossings HDPE 700 LF		87,500	2,917	2,917	2,917	2,917	2,917	2,917	2,917
Asphalt Roads		278,400	9,280	9,280	9,280	9,280	9,280	9,280	9,280
Concrete Driveways		64,900	2,163	2,163	2,163	2,163	2,163	2,163	2,163
Main Line Road Crossings PVC 45 LF		9,450	315	315	315	315	315	315	315
Overhead / Miscellaneous Giffels Webster Engineers		785,281	26,176	26,176	26,176	26,176	26,176	26,176	26,176
<b>Total 360Force Main</b>		<b>3,466,813</b>	<b>115,560</b>	<b>115,560</b>	<b>115,560</b>	<b>115,560</b>	<b>115,560</b>	<b>115,560</b>	<b>115,560</b>
<b>Accumulated Depreciation</b>			<b>693,363</b>	<b>808,923</b>	<b>924,484</b>	<b>1,040,044</b>	<b>1,155,604</b>	<b>1,271,165</b>	<b>1,386,725</b>
<b>361 GRAVITY MAIN</b>									
On Site Lateral Connection		950,000	21,111	21,111	21,111	21,111	21,111	21,111	21,111
Overhead / Miscellaneous Giffels Webster Engineers		278,205	6,182	6,182	6,182	6,182	6,182	6,182	6,182
<b>Total 361 Gravity Main</b>		<b>1,228,205</b>	<b>27,293</b>	<b>27,293</b>	<b>27,293</b>	<b>27,293</b>	<b>27,293</b>	<b>27,293</b>	<b>27,293</b>
<b>Accumulated Depreciation</b>			<b>163,761</b>	<b>191,054</b>	<b>218,348</b>	<b>245,641</b>	<b>272,935</b>	<b>300,228</b>	<b>327,521</b>
<b>390 OFFICE FURNITURE AND EQUIPMENT</b>									
2 Computers		2,000	333						
PROFORMA RETIREMENT		(2,000)		(2,000)					
Proforma Replacement: 2 Computers		2,000		333	333	333	333	333	333
Other office furniture		3,000	200	200	200	200	200	200	200
<b>Total 341 Office Furniture &amp; Equipment</b>		<b>5,000</b>	<b>533</b>	<b>(1,467)</b>	<b>533</b>	<b>533</b>	<b>533</b>	<b>533</b>	<b>533</b>
<b>Accumulated Depreciation</b>			<b>3,200</b>	<b>1,733</b>	<b>2,267</b>	<b>2,800</b>	<b>3,333</b>	<b>3,867</b>	<b>4,400</b>
<b>391 TRANSPORTATION EQUIPMENT</b>									
2 Service Trucks		100,000	16,667						
Service boat		40,000	6,667						
Dump Trailer		10,000	1,667						
2 Side by side		30,000	5,000						
PROFORMA RETIREMENT		(180,000)		(180,000)					
Proforma Replacement: 2 Service Trucks		100,000	16,667	16,667	16,667	16,667	16,667	16,667	16,667
Proforma Replacement: Service boat		40,000	6,667	6,667	6,667	6,667	6,667	6,667	6,667
Proforma Replacement: Dump Trailer		10,000	1,667	1,667	1,667	1,667	1,667	1,667	1,667
Proforma Replacement: 2 Side by side		30,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total 341 Transportation</b>		<b>180,000</b>	<b>30,000</b>	<b>(150,000)</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Accumulated Depreciation</b>			<b>180,000</b>	<b>30,000</b>	<b>60,000</b>	<b>90,000</b>	<b>120,000</b>	<b>150,000</b>	<b>180,000</b>

**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	2029	2030	2031	2032	2033	2034	2035
<b>393 TOOLS, SHOP &amp; GARAGE EQUIPMENT</b>									
Tools		50,000	3,125	3,125	3,125	3,125	3,125	3,125	3,125
Inventory		25,000	1,563	1,563	1,563	1,563	1,563	1,563	1,563
Total 397 Miscellaneous Equipment		75,000	4,688	4,688	4,688	4,688	4,688	4,688	4,688
Accumulated Depreciation			28,125	32,813	37,500	42,188	46,875	51,563	56,250
<b>395 POWER OPERATED EQUIPMENT</b>									
2 Trackhoes		100,000	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Total 396 Power Operated Equipment		100,000	8,333	8,333	8,333	8,333	8,333	8,333	8,333
Accumulated Depreciation			50,000	58,333	66,667	75,000	83,333	91,667	100,000
<b>TOTAL UPIS - WASTEWATER</b>		<b>21,958,148</b>	<b>686,368</b>	<b>504,368</b>	<b>686,368</b>	<b>686,368</b>	<b>686,368</b>	<b>686,368</b>	<b>686,368</b>
			<b>4,118,210</b>	<b>4,622,579</b>	<b>5,308,947</b>	<b>5,995,315</b>	<b>6,681,684</b>	<b>7,368,052</b>	<b>8,054,420</b>



**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	2036	2037	2038	2039	2040	2041	2042
<b>393 TOOLS, SHOP &amp; GARAGE EQUIPMENT</b>									
Tools		50,000	3,125	3,125	3,125	3,125			
Inventory		25,000	1,563	1,563	1,563	1,563			
Total 397 Miscellaneous Equipment		75,000	4,688	4,688	4,688	4,688	-	-	-
Accumulated Depreciation			60,938	65,625	70,313	75,000	75,000	75,000	75,000
<b>395 POWER OPERATED EQUIPMENT</b>									
2 Trackhoes		100,000							
Total 396 Power Operated Equipment		100,000	-	-	-	-	-	-	-
Accumulated Depreciation			100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL UPIS - WASTEWATER</b>		<b>21,958,148</b>	<b>647,702</b>	<b>647,702</b>	<b>647,702</b>	<b>647,502</b>	<b>642,814</b>	<b>642,814</b>	<b>642,814</b>
			<b>8,702,122</b>	<b>9,349,824</b>	<b>9,997,525</b>	<b>10,645,027</b>	<b>11,287,841</b>	<b>11,930,655</b>	<b>12,573,470</b>

**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	2043	2044	2045	2046	2047	Accumulated Depreciation
10" LP Sewer Main PVC - 3,677 LF		183,850	6,128	6,128	6,128	6,128	6,128	147,080
12" LP Sewer Main PVC 4,250 LF		255,000	8,500	8,500	8,500	8,500	8,500	204,000
10" Directional Drill for Water Crossings HDPE 1,171 LF		93,680	3,123	3,123	3,123	3,123	3,123	74,944
16" Directional Drill for Water Crossings HDPE 700 LF		87,500	2,917	2,917	2,917	2,917	2,917	70,000
Asphalt Roads		278,400	9,280	9,280	9,280	9,280	9,280	222,720
Concrete Driveways		64,900	2,163	2,163	2,163	2,163	2,163	51,920
Main Line Road Crossings PVC 45 LF		9,450	315	315	315	315	315	7,560
Overhead / Miscellaneous Giffels Webster Engineers		785,281	26,176	26,176	26,176	26,176	26,176	628,225
Total 360Force Main		3,466,813	115,560	115,560	115,560	115,560	115,560	2,773,451
Accumulated Depreciation			2,311,209	2,426,769	2,542,330	2,657,890	2,773,451	
<b>361 GRAVITY MAIN</b>								
On Site Lateral Connection		950,000	21,111	21,111	21,111	21,111	21,111	506,667
Overhead / Miscellaneous Giffels Webster Engineers		278,205	6,182	6,182	6,182	6,182	6,182	148,376
Total 361 Gravity Main		1,228,205	27,293	27,293	27,293	27,293	27,293	655,043
Accumulated Depreciation			545,869	573,162	600,456	627,749	655,043	
<b>390 OFFICE FURNITURE AND EQUIPMENT</b>								
2 Computers		2,000						2,000
PROFORMA RETIREMENT		(2,000)						(2,000)
Proforma Replacement: 2 Computers		2,000						2,000
Other office furniture		3,000						3,000
Total 341 Office Furniture & Equipment		5,000	-	-	-	-	-	5,000
Accumulated Depreciation			5,000	5,000	5,000	5,000	5,000	
<b>391 TRANSPORTATION EQUIPMENT</b>								
2 Service Trucks		100,000						100,000
Service boat		40,000						40,000
Dump Trailer		10,000						10,000
2 Side by side		30,000						30,000
PROFORMA RETIREMENT		(180,000)						(180,000)
Proforma Replacement: 2 Service Trucks		100,000						100,000
Proforma Replacement: Service boat		40,000						40,000
Proforma Replacement: Dump Trailer		10,000						10,000
Proforma Replacement: 2 Side by side		30,000						30,000
Total 341 Transportation		180,000	-	-	-	-	-	180,000
Accumulated Depreciation			180,000	180,000	180,000	180,000	180,000	

**Environmental Utilities, LLC**  
**Wastewater Plant and Depreciation**  
**Schedule 1B Support (Schedule C) REVISED**

	Date In Service	Cost	2043	2044	2045	2046	2047	Accumulated Depreciation
<b>393 TOOLS, SHOP &amp; GARAGE EQUIPMENT</b>								
Tools		50,000						50,000
Inventory		25,000						25,000
Total 397 Miscellaneous Equipment		75,000	-	-	-	-	-	75,000
Accumulated Depreciation			75,000	75,000	75,000	75,000	75,000	
<b>395 POWER OPERATED EQUIPMENT</b>								
2 Trackhoes		100,000						100,000
Total 396 Power Operated Equipment		100,000	-	-	-	-	-	100,000
Accumulated Depreciation			100,000	100,000	100,000	100,000	100,000	
<b>TOTAL UPIS - WASTEWATER</b>		<b>21,958,148</b>	<b>642,814</b>	<b>642,814</b>	<b>642,814</b>	<b>642,814</b>	<b>642,814</b>	<b>15,787,541</b>
			<b>13,216,284</b>	<b>13,859,098</b>	<b>14,501,912</b>	<b>15,144,726</b>	<b>15,787,541</b>	

Environmental Utilities, LLC  
 CIAC and Amortization  
 Schedule 1B Support (Schedule D) - REVISED

CIAC Annual Additions										
CIAC Fee	\$ 11,927.85									
Charlotte County Impact Fee	\$ 2,251.00									
Total cost Year 2047	21,958,148	Schedule 1B								
Total Factored ERCs	1,248	Capacity								
Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Factored ERCs	860	17	17	17	17	17	17	17	17	17
Annual - Service Availability (not incl CC)	\$10,257,951	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773
Lateral Installation Fee	\$1,293									
Annual Lateral Installation Fee	\$1,111,849	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978
Annual CIAC by Year	\$11,369,800	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752
Total CIAC	\$11,369,800	\$11,594,552	\$11,819,304	\$12,044,056	\$12,268,808	\$12,493,560	\$12,718,311	\$12,943,063	\$13,167,815	\$13,392,567

Collection System Annual Amortization

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Composite Rate										
3.39%	\$ 385,136	\$ 392,749	\$ 400,362	\$ 407,975	\$ 415,588	\$ 423,201	\$ 430,814	\$ 438,428	\$ 446,041	\$ 453,654

Collection System Accumulated Amortization

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	\$ 385,136	\$ 777,884	\$ 1,178,246	\$ 1,586,221	\$ 2,001,809	\$ 2,425,011	\$ 2,855,825	\$ 3,294,253	\$ 3,740,293	\$ 4,193,947

Environmental Utilities, LLC  
 CIAC and Amortization  
 Schedule 1B Support (Schedule D) - REVISED

CIAC Annual Additions										
CIAC Fee										
Charlotte County Impact Fee										
Total cost Year 2047										
Total Factored ERCs										
Year	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Factored ERCs	17	17	17	17	17	17	17	17	17	17
Annual - Service Availability (not incl CC)	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773	\$202,773

Lateral Installation Fee										
Annual Lateral Installation Fee	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978	\$21,978
Annual CIAC by Year	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752	\$224,752
Total CIAC	\$13,617,319	\$13,842,071	\$14,066,823	\$14,291,574	\$14,516,326	\$14,741,078	\$14,965,830	\$15,190,582	\$15,415,334	\$15,640,086

Collection System Annual Amortization

		2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Composite Rate											
3.39%	\$	461,267	468,880	476,493	484,106	491,720	499,333	506,946	514,559	522,172	529,785

Collection System Accumulated Amortizat

	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	
	\$	4,655,214	5,124,094	5,600,588	6,084,694	6,576,414	7,075,746	7,582,692	8,097,251	8,619,423	9,149,209

Environmental Utilities, LLC  
 CIAC and Amortization  
 Schedule 1B Support (Schedule D) - REVISED

CIAC Annual Additions				
CIAC Fee				
Charlotte County Impact Fee				
Total cost Year 2047				
Total Factored ERCs				
Year	2044	2045	2046	2047
Factored ERCs	17	17	17	14
Annual - Service Availability (not incl CC)	\$202,773	\$202,773	\$202,773	\$166,990

Lateral Installation Fee				
Annual Lateral Installation Fee	\$21,978	\$21,978	\$21,978	\$18,100
Annual CIAC by Year	\$224,752	\$224,752	\$224,752	\$185,090
Total CIAC	\$15,864,838	\$16,089,589	\$16,314,341	\$16,499,431

Collection System Annual Amortization

	2044	2045	2046	2047
Composite Rate				
3.39%	\$ 537,398	\$ 545,012	\$ 552,625	\$ 558,894

Collection System Accumulated Amortizat

	2044	2045	2046	2047
	\$ 9,686,607	\$ 10,231,619	\$ 10,784,243	\$ 11,343,138

Schedule 7 (Support)  
 Page 1  
 REVISED

Environmental Utilities, LLC  
 Initial Rates and Charges  
 Projected Net Operating Income  
 Projected Year 2033

Line No.	Projected Costs	Additional Revenues and RAFs	Required Revenues
1	<b>Wastewater</b>		
2	Operating Revenue	\$ 2,412,970	\$ 2,412,970
3			
4	Operating Expenses		
5	Operation & Maintenance Expenses	\$ 1,236,731	\$ 1,236,731
6	Depreciation net of CIAC Amortization	219,664	219,664
7	Amortization	17,217	17,217
8	Taxes Other Than Income	237,432	346,015
9	Income Taxes*	150,383	150,383
10	Total Operating Expenses	\$ 1,711,044	\$ 1,970,010
11			
12	Net Operating Income (Loss)	\$ (1,711,044)	\$ 442,960
13			
14	Rate Base	\$ 6,252,287	\$ 6,252,287
15			
16	Rate of Return		7.08%

Environmental Utilities, LLC  
 Initial Rates and Charges  
 Wastewater System  
 Calculation of Rates for Wastewater Utility based on projections at 80% Design Capacity  
 Projected 2033

Line No.	NARUC Acct. No.	Description	Total Revenue Requirement	Allocation Percentage		Allocation Amount	
				Base Facility Charge	Gallonge Charge	Base Facility Charge	Gallonge Charge
1		<b>Operations &amp; Maintenance Expenses</b>					
2	701	Salaries and Wages - Employees	164,808	56%	44%	92,293	72,516
3	703	Salaries and Wages - Other	85,330	56%	44%	47,785	37,545
4	704	Employees Pensions and Benefits	86,215	56%	44%	48,280	37,935
5	710	Purchased Wastewater Treatment	524,684	56%	44%	293,823	230,861
6	711	Sludge Removal Expense	212,349	56%	44%	118,915	93,433
7	715	Purchased Power	18,285	56%	44%	10,240	8,045
8	716	Fuel for Power Production					
9	718	Chemicals		56%	44%	-	-
10	720	Materials and Supplies	14,628	56%	44%	8,192	6,436
11	731	Contractual Services - Engineering		56%	44%	-	-
12	732	Contractual Services - Accounting		56%	44%	-	-
13	733	Contractual Services - Legal		56%	44%	-	-
14	734	Contractual Services - Mgmt. Fees		56%	44%	-	-
15	735	Contractual Services - Testing		56%	44%	-	-
16	736	Contractual Services - Billing	29,197	56%	44%	16,351	12,847
17	740	Rents	13,897	56%	44%	7,782	6,114
18	750	Transportation Expense	19,016	56%	44%	10,649	8,367
19	756	Insurance - Vehicle	7,314	56%	44%	4,096	3,218
20	757	Insurance - General Liability	19,504	56%	44%	10,922	8,582
21	758	Insurance - Workers Comp	22,489	56%	44%	12,594	9,895
22	759	Insurance - Other		56%	44%	-	-
23	766	Regulatory Commission Expense				-	-
24		Amortization of Rate Case Expense					
25	767	Regulatory Commission Expense- Other					
26	770	Bad Debt Expense					
27	775	Miscellaneous Expense	19,016	56%	44%	10,649	8,367
28		<b>Total Operations &amp; Maintenance Expenses</b>	<b>\$ 1,236,731</b>			<b>\$ 692,570</b>	<b>\$ 544,161</b>
29							
30	403	<b>Depreciation - Net of CIAC Amortization</b>	219,664	56%	44%	123,012	96,652
31							
32	407	<b>Amortization Expense - Org Cost</b>	13,050	56%	44%	7,308	5,742
33							
34	407	<b>Amortization Expense - Billing Software</b>	4,167	56%	44%	2,333	1,833
35							
36	408	<b>Taxes Other Than Income</b>	346,015	56%	44%	193,769	152,247
37							
38		<b>Income Taxes</b>	150,383	56%	44%	84,214	66,168
39							
40		<b>Net Operating Income</b>	<b>442,960</b>	56%	44%	<b>248,057</b>	<b>194,902</b>
41							
42		<b>Less: Revenues from Miscellaneous Charges</b>	<b>(128)</b>	100%		<b>(128)</b>	<b>-</b>
43							
44		<b>Total Revenue Requirement from Rates</b>	<b>\$ 2,412,842</b>			<b>\$ 1,351,135</b>	<b>\$ 1,061,705</b>
45							
46		Factored Bills (Monthly factored bills X 12)				11,981	
47		Annual Billable Gallons					29,518
48							
49		<b>Base Facility Charge</b>				<b>\$ 112.78</b>	
50							
51		<b>Gallonge Charge (per 1,000) - Residential</b>				<b>\$ 35.97</b>	
52		<b>Gallonge Charge (per 1,000) - General Service</b>				<b>\$ 43.16</b>	
53							
54							
55		<b>Monthly factored bills</b>					
56							
57		5/8" (Res)	1	998	998	1,248	1,248
58		5/8" (Comm)	1	0	0	0	0
59		3/4"	1.5	0	0	0	0
60		1"	2.5	0	0	0	0
61		1-1/2" Turbine	5	0	0	0	0
62		2" Turbine	8	0	0	0	0
63		3" Turbine	17.5	0	0	0	0
64							
65							
66							
67		<b>Annual billable gallons</b>	<b>10% Depression</b>	<b>Adjusted</b>		<b>Annual</b>	
68		Residential Gallons	29,518	23,614		32,797	
69		General Service Gallons	0	0		0	
70			<b>29,518</b>	<b>23,614</b>		<b>32,797</b>	

\*For Income Tax purposes, the Utility opted to be taxed as a C Corporation.

**Environmental Utilities, LLC**  
**Initial Rates and Charges**  
**Projected Capital Structure When Utility Reaches 80% Capacity - REVISED**

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Rate Base (Schedule 1) Year 2033 - 80%	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$ -			
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	6,246,167	99.90%	7.09%	7.08%
5	Customer Deposits	6,120	0.10%	2.00%	0.00%
6	Tax Credits - Zero Cost				
7	Tax Credits - Weighted Cost				
8	Accumulated Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)				
10					
11	Total	<u>\$ 6,252,287</u>	<u>100.00%</u>		<u>7.08%</u>

Note: The cost of equity is based on the leverage formula per Docket No. 20210006-WS

Outstanding Customer Deposit Balance	Residential	General Service
New Customers connected 2032 and 2033	34	
Average monthly bill	\$ 201.40	
Deposit requested	\$ 180.00	
Deposit balance 2033 from new customers	\$ 6,120	\$ -
		\$ 6,120

## **RESPONSES TO STAFF'S FOURTH INTERROGATORIES**

12. In response to OPC's first production of documents, the Utility provided work papers that included its calculation of the accumulated deferred income taxes (ADITs) in its capital structure. The following items relate to this calculation.

- b. Please explain why corresponding ADITs associated with the Utility's plant investment were not included and provide a calculation of the corresponding ADITs.

*RESPONSE:* The only deferred taxes that may be generated would be related to timing differences associated with depreciation. To our knowledge there have not been any initial rate applications that included deferred taxes due to depreciation timing differences. In the many applications for initial rates that Milian, Swain & Associates, Inc. has filed, deferred income taxes due to depreciation have not been included in the projected capital structure, the Florida Public Service Commission has never indicated that it is an omission, and it is not specifically identified as a required component in the instructions or rules for the Accounting and Rate Information portion of the application. A search through records available online has not resulted in finding any application for Initial Rates that included Deferred Income Taxes due to depreciation. Our interpretation is that Commission policy is to not include them.

Additionally, the financial information provided in support of initial rates is significantly different than that which is provided in Minimum Filing Requirements (MFRs) for a full rate case proceeding. MFRs are filed using a combination of actual historical data, and proforma adjustments based upon supportable near-term estimates. Actual deferred taxes and deferred taxes associated with allowed proforma plant adjustments are included. However, the financial data required for an initial rate application is based entirely on estimates, often for costs not to be incurred for many years. These filings are purely and completely estimates based on professional judgment. To add ADITs into consideration is a level of detail that is burdensome, and does not significantly impact the results.

### **Examples of Dockets Reviewed where a capital structure was explicitly provided, excluding those filed by Milian, Swain & Associates, Inc.**

- Docket No. 090459-WS – Application for original certificates for proposed water and wastewater system and request for initial rates and charges in St. Lucie County by Bluefield Utilities, LLC.
- Docket No. 110022-WU – Application for certificate to operate water utility in Pasco County by HV Utility Systems, L.L.C.
- Docket No. 110298-SU – Application for certificate to provide wastewater service in Volusia and Brevard Counties by Farmton Water Resources LLC.

- Docket No. 130180-WS – Application for original certificates to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.
- PAA Order PSC-2020-0059-PAA-WS approving initial rates, charges and customer deposits for River Grove Utilities, Inc.

A calculation of possible accumulated deferred taxes for timing differences has not been performed, and in our opinion is burdensome and immaterial. Unlike a filing of MFRs for a full rate case, the basis of initial rates is usually far into the future, and based upon preliminary construction estimates. This level of detail is minute when viewing the overall filing. For example, the period on which this initial rate request is based is 2033, eleven years from now.

This burdensome calculation was performed for Docket No. 20200139WS, a full rate case, and the difference between book depreciation and tax depreciation was calculated to be \$12,554 related to proforma additions of \$29,367,105. Using an effective tax rate of 25.35%, the resulting accumulated deferred taxes were \$3,182, or less than .1% of the related assets.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing prefiled testimony has been furnished by E-mail to the following parties this 3<sup>rd</sup> day of January, 2022:

Brad Kelsky, Esquire  
1250 S. Pine Island Road, Suite 250  
Plantation, FL 33324  
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