

WATER & WASTEWATER INDUSTRY QUARTERLY REPORT

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Keeping You Informed About Florida

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RADEY | THOMAS | YON | CLARK

Attorneys & Counselors at Law

FPSC Undocketed Matter

By Susan Clark

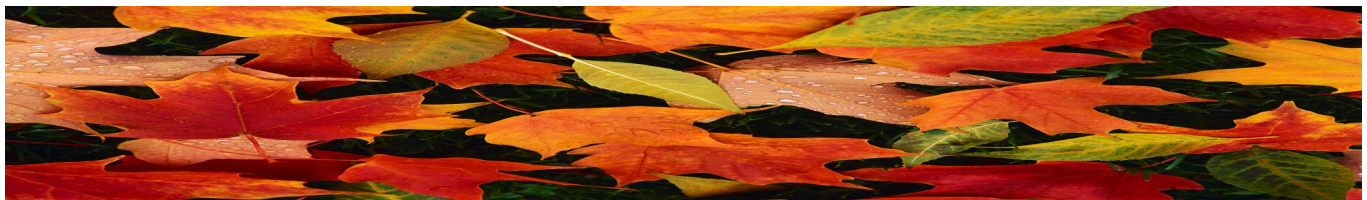
The Florida Public Service Commission (FPSC) held a public workshop on Water and Wastewater Industry Issues on September 29, 2011, at the City Council Chambers in Orlando, Florida. The purpose of the workshop was to seek ways to hold down customers' water and wastewater rates and to "explore solutions for the many financial and environmental challenges facing small, privately-owned water and wastewater systems. FPSC Chairman Art Graham noted that

(continued on Page 2)

Approval of Transfers of Facilities to Governmental Authorities

By Susan Clark

At the September 21, 2011, Internal Affairs Meeting, the FPSC approved a change to the FPSC's Administrative Procedures Manual (APM) granting the staff administrative authority to approve the sale or transfer of water or wastewater facilities to a governmental authority. However, if it appears to staff that the sale or transfer is controversial or unique in nature, it will be brought to the Commissioners for consideration. The Executive Director and all Commissioners are to be notified two weeks prior to the issuance of an order approving a sale or transfer.



Firm News

By Terry Deason

Terry Deason, Special Consultant with Radey Thomas Yon & Clark (RTYC), has joined the faculty of the Eastern Utility Rate School sponsored by the National Association of Regulatory Utility Commissioners (NARUC). NARUC, founded in 1889, is the national association representing the State Public Service Commissioners who regulate essential utility services, including energy, telecommunications, and water. NARUC provides a venue to set and influence public policy, share best practices, and foster innovative solutions to improve regulation. For the last 39 years, NARUC has sponsored the Eastern Utility Rate School to educate participants on the fundamentals of rate-making for public utilities. NARUC administers the rate school jointly with the Institute of Public Utilities at Michigan State University.

The 39th Eastern Utility Rate School will be held October 31, 2011 through November 4, 2011, in Clearwater, Florida. The week long school will cover the economic and legal bases for the regulation of public utilities, the development of a public utility's rate base, the determination of eligible expenses, methods to determine a public utility's cost of capital, cost allocation methods, and rate design principles. The school utilizes small group break-out sessions to analyze a mock rate case and covers emerging trends and issues affecting public utilities. Mr. Deason will cover expenses, depreciation, taxes and cost trackers during the second day of the school and will assist participants during the mock rate case phases of the school.

*PSC
selects
Braulio
Baez as its
Executive
Director*



PSC Executive Director By Lisa Scoles

On September 7, 2011, all of the PSC Commissioners interviewed the top three candidates for the position of PSC Executive Director: (1) Aster Adams, Director at Ohio Consumers' Counsel; (2) Braulio Baez, former PSC staffer and Commissioner and attorney; and (3) Charles "Chris" Hart, a consultant and CEO of Hart Enterprises.

At the September 8, 2011, Internal Affairs meeting, the Commissioners discussed each of the three final candidates. After the discussion, Mr. Baez was selected as the new Executive Director. Mr. Baez is scheduled to begin in this position on October 1, 2011.

FPSC Undocketed Matter (continued from Page 1)

small systems do not "benefit from the efficiencies of large municipal systems" and some systems "need to replace or upgrade pipes, pumps and treatment equipment driving up costs even more."

A follow-up workshop will be held November 3, 2011, at the PSC's Tallahassee headquarters to further consider promising ideas for holding down costs.



Trivia By Pam Keillor

Groundwater can take a human lifetime just to traverse a mile.

www.lenntech.com/water-trivia-facts





Upcoming Events - Mark Your Calendars

Date	Event Name	Event	Location
10/3/11 1:30 pm	Prehearing	<i>Docket No. 080562-WU—Request for approval of amendment to connection/transfer sheets, increase in returned check charge, amendment to miscellaneous service charges, increase in meter installation charges, and imposition of new tap-in fee, in Marion County, by East Marion Sanitary Systems, Inc.</i>	Rm 148, FPSC
10/11/11 10:00 am	Service Hearing	<i>Docket No. 100330-WS—Aqua Rate Increase</i>	Spartan Manor, 6121 Massachusetts Ave., New Port Richey
10/12/11 10:00 am	Service Hearing	<i>Docket No. 100330-WS—Aqua Rate Increase</i>	Magnolia Bldg., 702 E Orange St, Lakeland
10/13/11 10:00 am	Service Hearing	<i>Docket No. 080562-WU—East Marion Sanitary Systems, Inc.</i>	Growth Management Zoning Division, 2710 E Silver Springs Blvd., Ocala
11/2/11 6:00 pm	Customer Meeting	<i>Docket No. 110141-WS—SARC in Polk County by Grenelefe Resort Utility, Inc.</i>	Haines City
11/3/11 1:00 pm	Workshop	<i>Undocketed—W&W Workshop</i>	Rm 148, FPSC
11/8/11 9:30 am	Prehearing	<i>Docket No. 100330-WS—Aqua Rate Increase</i>	Rm 148, FPSC
11/8/11 6:00 pm	Customer Meeting	<i>Docket No. 110130-WS—SARC in Lake County by Shangri-La By The Lake Utilities</i>	Leesburg
11/9/11 6:00 pm	Customer Meeting	<i>Docket No. 110042-WS—SARC in Okeechobee County by Pine Ridge Management Corporation.</i>	Douglas Brown Community Center, 826 NE 16th Ave, Okeechobee
11/13-16/11	NARUC	<i>National Association of Regulatory Utility Commissioners 123rd Annual Meeting</i>	Renaissance Grand, St. Louis, MO
11/15/11 6:00 pm	Customer Meeting	<i>Docket No. 110140-WS—SARC in Polk County by River Ranch Water Management, L.L.C.</i>	Polk County
11/16/11 6:00 pm	Customer Meeting	<i>Docket No. 110165-SU—SARC in Highlands County by Utility Corporation of Florida, Inc.</i>	Sebring
11/29-12/11 9:30 am	Hearing	<i>Docket No. 100330-WS—Aqua Rate Increase</i>	Rm 148, FPSC
12/7-8/11 9:30 am	Hearing	<i>Docket No. 110330-WS—Aqua Rate Increase</i>	Rm 148, FPSC
12/15/11 6:00 pm	Customer Meeting	<i>Docket No. 110208-WS— SARC in Highlands County, by L.P. Utilities</i>	Lake Placid

Summaries of PSC Orders filed since July 2011

By Susan F. Clark

PSC-11-0287-PAA-WS—Filed 7/5/2011

PAA Order establishes the authorized range of returns on common equity for water and wastewater utilities and caps the return on equity (ROE) at 11.16 percent for water and wastewater utilities with less than 40 percent equity ratios. The docket remains open to allow staff to monitor changes in capital market conditions and to readdress the reasonableness of the leverage formula as conditions warrant.

PSC-11-0309-PCA-WS—Filed 7/25/2011

Order Establishing Procedure (OEP) for the rate case filed by Aqua Utilities of Florida (AUF) for water and wastewater customers in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington Counties. Technical hearings are set for November 29 and 30 and December 1, 7 and 8, 2011.

PSC-11-0326-CO-WS—Filed 8/2/2011

Consummating Order makes Order PSC-11-0287-PAA-WS, establishing the leverage formula to calculate a reasonable range of ROE for water and wastewater utilities, effective and final.

PSC-11-0333-PCO-WU—Filed 8/5/2011

Order grants Equity LifeStyle Properties, Inc. (ELS), Hacienda Village's motion for extension of time to file a motion to dismiss the objections to ELS's application for a certificate to operate a water utility in Pasco County by the City of New Port Richey and Pasco County. The extension of time was granted until September 15, 2011, to allow for the continuation of ongoing efforts to resolve the issues raised by the City and County.

PSC-11-0336-PCO-WS—Filed 8/10/2011

Order acknowledges the implementation of PAA rates subject to refund because protests have been filed to Order PSC-11-0256-WS, the Commission's decision granting in part Aqua Utilities of Florida's (AUF) request for a rate increase for water and wastewater customers in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia and Washington Counties.

PSC-11-0341-FOF-SU—Filed 8/15/2011

Order acknowledges the transfer of Highlands Utilities Corporation (HUC), a class B wastewater utility located in Central Highlands County, to the Town of Lake Placid as a matter of right, pursuant to Section 367.071(4)(a), F.S.

PSC-11-0345-PAA-WS—Filed 8/16/2011

PAA Order approves an increase in rates and charges for water and wastewater customers of Tymber Creek Utilities in Volusia County (Utility) in a staff-assisted rate case (SARC). The overall quality of the service was determined to be satisfactory; the water distribution system, wastewater treatment plant and wastewater collection system were determined to be 100% used and useful; long-term loans from utility officers and shareholders were treated as common equity and the ROE was set at 9.27 percent. Several adjustments were made to operating expenses. The base facilities charge (BFC) for water service was increased and a three-tier inclining block rate structure was approved. The BFC for wastewater service was also increased and a uniform gallonage charge rate structure was approved. A Phase II rate increase was also authorized to be implemented once all pro forma items have been completed. Rates are to be reduced after four years by the amount of rate case expense allowed and rates may be implemented on an interim bases in the event of a protest.

PSC-11-0351-PCO-WU—Filed 8/23/2011

Order acknowledges the intervention of the Office of Public Counsel (OPC) in East Marion Sanitary System's request for approval of changes to various fees and charges for water and wastewater customers in Marion County. (See Order No. PSC-11-0353-PCO-WU regarding mandatory status conference).

PSC-11-0353-PCO-WU—Filed 8/23/2011

Order sets a status conference for East Marion Sanitary System's (East Marion) request for approval of changes to

Summaries of PSC Orders filed since July 2011 (continued)

various fees and charges. East Marion had protested part of a PAA Order requiring certain customers be provided irrigation meters at the old tariff rate. Several extensions of hearing dates were granted to allow for discussion of settlement options; however, no settlement has been reached so a mandatory status conference was scheduled for September 14, 2011.

PSC-11-0356-PCO-WS—Filed 8/25/2011

Order grants Aqua Utilities of Florida's (AUF) motion for temporary protective order relating to materials and information requested by YES Companies d/b/a Arredondo Farms (YES). If YES seeks to use the materials and information in the proceeding, AUF may seek a permanent protective order for such materials and information.

PSC-11-0357-PCO-WS—Filed 8/25/2011

Order grants Aqua Utilities of Florida's (AUF) motion for temporary protective order relating to materials and information requested by the Office of Public Counsel (OPC). If OPC seeks to use such information or materials in the proceeding, AUF may seek a permanent protective order for that material and information.

PSC-11-0358-PCO-WU—Filed 8/26/2011

Order suspends Sunshine Utilities of Central Florida's proposed final rates for water service in Marion County and grants interim rates subject to refund with interest.

PSC-11-0364-PCO-WS—Filed 8/29/2011

Order grants intervention to Pasco County in the rate case filed by Aqua Utilities of Florida. Intervention is granted to the County; however, if County seeks to represent its citizens that are customers of Aqua it must first comply with the provisions of Section 120.52(13(d), F.S. by passing a resolution authorizing such representation.

PSC-11-0366-PAA-WU—Filed 8/31/2011

PAA Order, granting C.F.A.T. H20, Inc.'s (C.F.A.T.) application for water rate increase in Marion County and final order refunding interim rates and approving a rate reduction after four years. The quality of service was found to be satisfactory; adjustments were made to rate base and net operating income (NOI); and working capital was established using the one-eighth of O&M expenses method pursuant to FPSC rule. The water treatment plant was determined to be 65% used and useful (U & U), the storage tanks 86% U & U and the distribution system 100% U & U. The ROE included in the utility's filing was 10.85%, but 11.16% was found to be appropriate based on the current FPSC-approved leverage formula; and monies loaned to the C.F.A.T. by shareholders were treated as common equity. Pro forma adjustments were made for salary increases and bad debt expense, and rate case expense was allowed although the FPSC noted the utility could have used the staff-assisted rate case (SARC) process. A three-tier inclining block rate structure was approved for residential customers; a base facilities charge (BFC)/uniform gallonage charge was approved for general service customers; and there were increase to miscellaneous service charges. A repression adjustment was made, and the utility was required to file semi-annual reports on customer consumption so the FPSC can monitor the effect of rate changes.

PSC-11-0368-PAA-WU—Filed 9/1/2011

PAA Order grants Lighthouse Company's application for water rate increase in Gulf County. Lighthouse, a Class B utility, had requested 36% permanent rate increase, an increase of 12.82% was approved. Interim rates were not requested. The overall quality of service was considered to be satisfactory. Utility Plant Inc Service (UPIS) had to be reconstructed due to loss of utility records in 2004 hurricane; the water treatment plant and storage were found to be 100% used and useful (U&U), and the distribution system was considered to be 82% U&U. Working capital was established using the 1/8 of O&M expenses method pursuant to FPSC rule. The utility had requested an ROE of 21.29%; the Commission used the current leverage formula and set the ROE at 11.16%. Reductions were made to O&M expenses to reflect adjustments for building rental, salaries and benefits and contractual services; and rate case expense was reduced. The FPSC approved a continuation of the BFC/uniform gallonage charge for residential customers and general service customers and miscellaneous service charges were increased. Also approved was a

Summaries of PSC Orders filed since July 2011 (continued)

bifurcation of the service availability charge into a charge for plant capacity and a charge for main installation. The utility was required to file semi-annual reports on monthly consumption to monitor the effect of the rate change.

PSC-11-0374-CO-WS—Filed 9/8/2011

Consummating Order makes Order PSC-11-0345-PAA-WS approving a rate increase in a staff-assisted rate case for water and wastewater customers of Tymber Creek Utilities in Volusia County final.

PSC-11-0377-PAA-WS—Filed 9/12/2011

PAA Order approves the transfer of Horizon Homes of Central Florida, Inc. and Five Land Group, LLC's Jumper Creek water and wastewater facilities in Sumter County to Aqua Utilities of Florida (AUF). The transfer is effective December 31, 2007. An original application for transfer was withdrawn by AUF in 2009, but was refilled in 2010 when attempts to unwind AUF's conditional acquisition of Jumper Creek failed. AUF did not object to the use of the new revision to the rule on acquisition adjustments in determining the appropriate adjustment. Based on the rule, a negative acquisition adjustment of \$197,095 for the water system and \$106,165 for the wastewater system were approved for ratemaking purposes. No changes to existing rates for water or wastewater service were approved; but rates for miscellaneous services, late payments and customer deposits were approved.

PSC-11-0384-PCO-WS—Filed 9/13/2011

Order grants Office of Public Counsel's (OPC) motion to compel discovery in Aqua Utilities of Florida's (AUF) pending rate case except with respect to discovery seeking attorney/client privileged and work product information. OPC and AUF were also directed to meet and attempt to resolve questions regarding responses to OPC's Sixth Set of Discovery requests.

PSC-11-0385-PAA-WS—Filed 9/13/2011

PAA Order approving in part the application by Tradewinds Utilities, Inc. (Tradewinds) a Class B utility, for increased water and wastewater rates in Marion County and requiring a partial refund of interim rates. The quality of service was found to be satisfactory. A number of adjustments to rate base and NOI were made pursuant to audit adjustments agreed to by the utility. The water and wastewater systems were found to be 100% and used and useful. Working capital was established using the 1/8 of O&M expenses as provided by FPSC rule. The utility had requested a 10.85% ROE, but an 11.16% ROE was approved based on the current leverage formula. Pro forma adjustments were made for salary increases and bad debt expenses. For residential water service, the FPSC approved a three-tier inclining block rate structure with a base facilities charge (BFC) designed to recover 36.75% of annual revenues. This rate design places virtually all of the rate increase granted into the gallonage charge. The rate design for nonresidential customers remains the same. The rate design approved for wastewater was a continuation of the BFC/gallonage charge structure. A repression adjustment was only applied to water consumption above 5,000 gallons per month. Increases in miscellaneous service charges were approved. The utility was required to file semi-annual reports on customer consumption so the FPSC could monitor the effect of rate changes.

PSC-11-0388-PCO-SU—Filed 9/13/2011

Order suspends proposed final rates and approves interim rates for wastewater customers of Utilities, Inc. of Eagle Ridge in Lee County. In calculating the interim rates, the FPSC made adjustments consistent with the utility's last rate case to rate base U&U, working capital and cost of capital. An interim increase of 13.43% was approved.

PSC-11-0398-PCO-WU—Filed 9/21/2011

Order grants Equity LifeStyle Properties, Inc. (ELS) Hacienda Village's second unopposed motion for an extension of time to file a motion to dismiss Pasco County's and City of New Port Richey's objections to ELS's application for a certificate to operate a water system in Pasco County. The additional time, until December 15, 2011, is to allow for continuation of ongoing efforts to resolve issues raised by the City and County.

Summaries of PSC Orders filed since July 2011 (continued)

PSC-11-0408-FOF-WU—Filed 9/23/2011

Order approves Utilities, Inc. of Florida's quick take application to amend certificate 2780-W in Seminole County in order to expand its territory to include three single family residences adjacent to its territory. The residences were previously using private wells for water service.

PSC-11-0412-PCO-WS—Filed 9/26/2011

Order grants the Florida Attorney General's petition to intervene in the rate case filed by Aqua Utilities of Florida, noting the Attorney General has status to represent the state as a consumer.

PSC-11-0413-CFO-WS—Filed 9/26/2011

Order grants Aqua Utilities of Florida's (AUF) request for confidential classification of certain audit workpapers containing employee compensation information, or sensitive internal assessments of active litigation.

PSC-11-0414-CO-WU—Filed 9/26/2011

Consummating Order makes Order No. PSC_11-0366-PAA-WU approving a rate increase for water customers of C.F.A.T. H20, Inc. in Marion County final.

PSC-11-0415-CO-WU—Filed 9/26/2011

Consummating Order makes Order No. PSC-11-0368-PAA-WU approving a rate increase for water customers of Lighthouse Utilities Company, Inc. in Gulf County final.

PSC-11-0418-FOF-WS—Filed 9/28/2011

Order grants request by Equity LifeStyle Properties Inc. on behalf of its subsidiary, COL Utility Systems, LLC, for certificates to provide water and wastewater service in Lee County. The utility was previously exempt from FPSC jurisdiction because the cost of water and wastewater was included in lot rental fees; the utility now intends to charge for water and wastewater service separate from the lot rental.

PSC-11-0435-PCO-WU—Filed 9/29/2011

Order holds in abeyance the Prehearing Conference and the Hearing scheduled in East Marion Sanitary System, Inc.'s (East Marion) protest of the FPSC decision directing East Marion to provide irrigation meters at the old tariff rates to customers who had requested the meters prior to the FPSC-approved meter charge increase. Holding the Prehearing and Hearing in abeyance will allow consideration of the settlement agreement entered into by East Marion, the OPC and a majority of the intervenors.

PSC-11-0436-PAA-WS—Filed 9/29/2011

PAA Order granting a rate increase in a SARC for water and wastewater customers of Heather Hills Estates Utilities, LLC in Manatee County. The overall quality of service was found to be satisfactory, the water distribution and wastewater collection systems were found to be 100% U&U; the working capital allowance was established using the 1/8 of O&M expenses; using the current FPSC-approved leverage formula the ROE was set at 11.16%; and several adjustments were made to operating expenses. The FPSC employed "the operating ratio methodology as an alternative means to set wastewater rates," because it was determined the traditional calculation of revenue requirements was insufficient to protect against potential variances in revenues and expense. The utility was authorized to retain its quarterly billing system; the rate structure for both residential and non-residential classes remained unchanged, and no repression adjustment was made. Quarterly reports on water consumption were required.



110216-WU—Docketed: 7/1/2011
Application for amendment of Certificate No. 347-W to delete territory in Marion County by Marion Utilities, Inc.

110226-WS—Docketed: 7/15/2011
Application for increase in water and wastewater rates by Aqua Utilities Florida, Inc. for Chuluota systems in Seminole County.

110237-WS—Docketed: 7/27/2011
Request for Regulatory Assessment Fee installment payment plan by Water Management Services, Inc.



110238-WU—Docketed: 7/29/2011
Application for staff-assisted rate case in Polk County by Sunrise Utilities, LLC.

110254-WS—Docketed: 8/17/2011
Initiation of show cause proceedings against Four Points Utility Corporation in Polk County for violation of Commission rules and regulations as outlined in the Florida Public Service Commission’s management audit for Four Points Utility Corporation and Bimini Bay Utilities Corporation issued June 2011.

110255-WU—Docketed: 8/18/2011
Application for approval of transfer of Brendenwood Water System, Inc., and application for certificate to operate water utility in Lake County, by Brendenwood Utilities, LLC.



110257-WS—Docketed: 8/25/2011
Application for increase in water and wastewater rates in Seminole County Sanlando Utilities Corporation.

110260-WS—Docketed: 8/29/2011
Application for staff-assisted rate case in Lee County by Useppa Island Utilities Co., Inc.



110264-WS—Docketed: 8/31/2011
Application for increase in water and wastewater rates in Pasco County by Labrador Utilities, Inc.

110266-WS—Docketed: 9/9/2011
Application for staff-assisted rate case in Highlands County by Country Club Utilities, Inc.

080121-WS—Date Opened: 2/29/08—Date Closed: 7/13/11

Application for an increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc.

090346-WU—Date Opened: 6/25/2009—Date Closed: 7/12/2011

Application for staff-assisted rate case in Lake County by **BRENDENWOOD WATER SYSTEM, INC.**

090402-WS—Date Opened: 8/12/2009—Date Closed: 07/19/2011

Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation.

090462-WS—Date Opened: 9/30/2009—Date Closed: 7/19/2011

Application for increase in water and wastewater rates in Marion, Orange, Pasco, Pinellas and Seminole Counties by Utilities, Inc. of Florida

090477-WU—Date Opened: 10/14/2009—Date Closed: 9/8/2011

Application for staff-assisted rate case in Polk County by Alturas Utilities, L.L.C.

110075-SU—Date Opened: 3/18/2011—Date Closed: 8/15/2011

Application for transfer of wastewater facilities in Highlands County from Highland Utilities Corporation to Town of Lake Placid and cancellation of Certificate No. 361-S.

110142-WU—Date Opened: 5/10/2011—Date Closed: 9/23/2011

Application for quick-take amendment of Certificate No. 278-W in Seminole County by Utilities, Inc. of Florida

110226-WS—Dated Opened: 7/15/2011—Date Closed: 8/18/2011

Application for increase in water and wastewater rates by Aqua Utilities, Florida, Inc. for Chuluota systems in Seminole County.



We're on the Web at
www.radeylaw.com

301 South Bronough Street
Suite 200
Tallahassee, FL 32301
850-425-6654 - Phone
850-425-6694 - Fax

Editors & Contributors



Susan F. Clark
sclark@radeylaw.com
850-425-6661



Terry Deason*
tdeason@radeylaw.com
850-425-6658



Lisa C. Scoles
lscoles@radeylaw.com
850-425-6652

Pam Keillor*
pkeillor@radeylaw.com
850-425-6663

*not an attorney

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e-mail Pam Keillor at
pkeillor@radeylaw.com

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Attorneys & Counselors at Law

Experience.Service.Success.

Radey Thomas Yon & Clark, P.A. believes that service to clients must be efficient and dedicated. Our location in Tallahassee, Florida, provides us the opportunity to be at the heart of the regulatory, legislative, and judicial arenas. The Water & Wastewater Industry Quarterly Report is provided to our clients and friends in a condensed summary format and should not be relied upon as a complete report nor be considered legal advice or opinion.

RTYC Family News



Radey Thomas Yon & Clark, P.A. announced that *Florida Trend* magazine ranked it among the Top 100 Best Companies to Work for in Florida. *Florida Trend* annually ranks the "Best Companies to Work for in Florida," and its August issue lists the 2011 winners. The firm is one of only four Tallahassee companies to appear on this year's list.

The annual "Best Companies to Work for in Florida" review considers Florida-based employers in all categories, including for-profit, not-for-profit and governmental entities. Participating companies are evaluated based on their responses to a comprehensive questionnaire regarding company benefits and policies in categories such as benefits, career development, training and retention. Companies' employees then are contacted individually and surveyed with more than 70 questions relating to their satisfaction and their companies' policies. As a testament to the dedication of its employees, the response rate of Radey Thomas Yon & Clark's employees doubled the required number for organizations of its size.

"We are proud of this recognition because it is based on the participation and responses of all of our employees," said firm president Travis Miller. "We have received many accolades individually and as a firm for our legal work, but being named one of the Best Companies to Work for in Florida is a special honor because it reflects our firm's work environment and culture."

Radey Thomas Yon & Clark employees cited the firm's collegial working environment, family-friendly atmosphere and strong commitment to employee benefits as key factors in their job satisfaction. In addition, Radey Thomas Yon & Clark supports employee wellness through walking teams and sponsoring wellness fairs. The firm also participates in many charitable initiatives through the active involvement of its employees and through its financial support.

"As a firm, our employees are dedicated to helping others. This extends not only to the work environment we create for ourselves but also to our surrounding community," Miller said.