

Diamond Williams

100426-WS

From: Dana Rudolf [DRudolf@RSBattorneys.com]
Sent: Tuesday, July 05, 2011 4:26 PM
To: Filings@psc.state.fl.us
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Subject: Docket No. 100426-WS - Lake Utility Services, Inc. - Our File No.: 30057.194
Attachments: PSC Clerk 27 (Justification Matrix 4-11-11 Confid Req).ltr.pdf

- a) Christian W. Marcelli, Esquire
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- b) Docket No. 100426-WS
Application for increase in water and wastewater rates in Lake County by Lake Utility Services, Inc.
- c) Lake Utility Services, Inc.
- d) 4 pages
- e) Revised Justification Matrix for Audit Staff's Workpaper 48-1/1, in support of the Utility's April 11, 2011 Request for Confidential Treatment

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July 5, 2011

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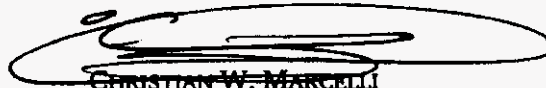
Re: Docket No. 100426-WS; Application for increase in water and wastewater rates in
Lake County by Lake Utility Services, Inc.
Our File No.: 30057.194

Dear Ms. Cole:

Enclosed for inclusion in the above-referenced docket is a revised Justification Matrix providing a line-by-line justification, including the justification for Audit Staff's Workpaper 48-1/1, in support of the Utility's April 11, 2011 Request for Confidential Treatment.

Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/der
Enclosures

cc: Steven M. Lubertozi, Executive Dir. of Regulatory Accounting & Affairs (w/enclosures) (via e-mail)
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JUSTIFICATION MATRIX

<p><u>Location</u> (Specific request w/page number)</p>	<p><u>Justification</u> <i>Please note: All information for which the Utility requests confidential treatment has been kept confidential by the Utility, and intends to keep such information confidential.</i></p>
<p>Workpaper 31-1/3 pp. 4-6, Column A and Column B p. 7, Columns A – F pp. 8 – 9, Column A and Column B pp. 10 – 19, ¶¶ 1 – 10</p>	<p>§367.156(3)(a), §367.156(3)(b), §367.156(3)(d), §367.156(3)(e) These are the Utility's audited Consolidated Financial Statements prepared by its internal auditors, and constitute a report of the internal auditor and present the scope of the audit and origin of the auditors. These highly sensitive documents also contain confidential information that could be used to discern trade secrets, damage competitive interests, or harm the company's ability to contract for goods and services on favorable terms.</p>
<p>Workpaper 48-1 pp. 1-4, Columns A – J</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power & Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

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JUSTIFICATION MATRIX (continued)

<p>Workpaper 48-1/1 pp. 1-4, Columns A – J (except the aggregate totals on line 167)</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power & Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>
<p>Workpaper 48-1/3-1 pp. 1-4, Columns A – H (except the aggregate totals on line 167)</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power & Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

JUSTIFICATION MATRIX (continued)

<p>Workpaper 48-1/4 pp. 1-3, Columns A – H (except aggregate totals on line 167)</p> <p>p. 3 under the heading "New Employees", Columns D – H</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power & Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>
<p>Workpaper 48-2/1 pp. 1-2, Columns A – K (except aggregate totals on page 2)</p> <p>p. 2, Staff Calculations (hand written)</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power & Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>