

**Diamond Williams**

---

**From:** Michele Parks [michele@RSBattorneys.com]  
**Sent:** Thursday, October 06, 2011 3:19 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** Hyma Vedula; Kirsten Weeks  
**Subject:** Docket No.: 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rates in Lee County

**Attachments:** PSC Clerk 19 (Revised Justification Table).ltr.pdf

- a. Christian W. Marcelli, Esquire  
 Rose, Sundstrom & Bentley, LLP  
 766 N. Sun Drive, Suite 4030  
 Lake Mary, FL 32746
- b. Docket No.: 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rates in Lee County
- c. Utilities, Inc. of Eagle Ridge

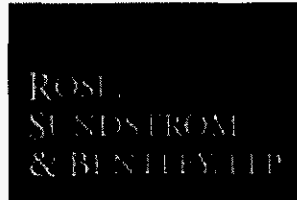
1 page letter/3 page attachment

- e. Response to Staff's September 16, 2011, request for a revised Justification Table in connection with the Utility's May 7, 2009, Request for Confidential Treatment

**MICHELE PARKS**

*PARALEGAL for Martin S. Friedman, Christian W. Marcelli and Bridget M. Grimsley*  
Rose, Sundstrom & Bentley, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, Florida 32746  
T: 407.830.6331  
F: 407.830.8522  
[www.rsbattoorneys.com](http://www.rsbattoorneys.com)

**Tallahassee • Lake Mary • Boca Raton**



ATTORNEYS | COUNSELORS

Notice: This email message, and any attachments hereto, contains confidential information that is legally privileged. If you are not the intended recipient, you must not review, transmit, convert to hard copy, copy, use or disseminate this email or any attachments to it. If you have received this email in error, please notify us immediately by return mail or by telephone at (888)- 877-6555 and delete the original and all copies of this transmission, including any attachments. Thank you.

IRS CIRCULAR 230 DISCLAIMER: To ensure compliance with the requirements imposed on us by IRS Circular 230 (31 C.F.R. 10.33 - 10.37, et. seq.), we inform you that to the extent this communication, including attachments, mentions any federal tax matter, it is not intended or written and cannot be used for the purpose of avoiding Federal Tax penalties. In addition, this communication may not be used by anyone in promoting, marketing or recommending the transaction or matter addressed herein.

DOCUMENT NUMBER-DATE

07310 OCT-6 =

10/6/2011

FPSC-COMMISSION CLERK

LAW OFFICES

**ROSE, SUNDBSTROM & BENTLEY, LLP**

www.rsbatorneys.com

Please Respond to the Lake Mary Office

FREDERICK L. ASCHAUER, JR.  
CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
F. MARSHALL DETERDING  
MARTIN S. FRIEDMAN, P.A.  
JOHN J. FUMERO, P.A.  
BRIDGET M. GRIMSLEY  
JOHN R. JENKINS, P.A.  
KYLE L. KEMPER

October 6, 2011

E-FILING

CHRISTIAN W. MARCELLI  
STEVEN T. MINDLIN, P.A.  
THOMAS F. MULLIN  
CHASITY H. O'STEEN  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON

ROBERT M.C. ROSE, (1924-2006)

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No. 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in Wastewater Rates in Lee County, Florida  
Our File No.: 30057.158

Dear Ms. Cole:

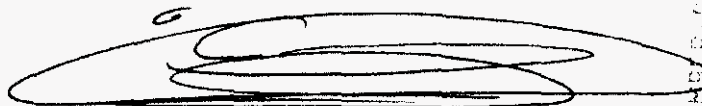
By e-mail dated September 16, 2011, Staff requested a revised Justification Table in connection with the Company's May 7, 2009 Request for Confidential Treatment.

The Company requests the return of the documents for which confidential treatment was requested. The audited financial statements, debt agreement and short term debt statements are no longer relied upon by the Company or Staff in this docket. This would obviate the need to address the Company's Request for Confidential Treatment.

In the alternative, I am attaching a revised Justification Table, per Staff's request. The workpaper numbers and page references cited thereon refer to Staff's numbering as indicated in the Affiliate Audit Confidential Index, attached hereto for ease of reference.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



CHRISTIAN W. MARCELLI  
For the Firm

CWM/der  
Enclosure

DOCUMENT NUMBER DATE  
07310 OCT-6 =  
FPSC-COMMISSION CLERK

Justification Table (revised)

Required by Rule 25-22.006(4)(c)

Item No.	Description	Page No./Line (Page numbers refer to Audit Staff's handwritten numbers)	Justification pursuant to Section 367.156(3) or Harm to Utility and to Rate Payers
31-1/4	Audited Financial Statements	<p>p. 3, all of columns labeled "December 31, 2007" and "December 31, 2006"</p> <p>p. 4, all of columns labeled "2007" and "2006"</p> <p>p. 5, all of columns labeled "December 31, 2007" and "December 31, 2006"</p> <p>p. 6, all of columns labeled "December 31, 2007" and "December 31, 2006"</p> <p>p. 7, all of columns labeled "Common Shares", "Paid-In Capital", "Retained Earnings", "Notes Receivable From Parent", "Accumulated Other Comprehensive Income", "Total" and "Total Comprehensive Income" to the extend not included in the MFRs.</p> <p>p. 8, all of columns labeled "December 31, 2007" and "December 31, 2006"</p> <p>pp. 9-13, all of Note 1</p> <p>pp. 13-14, all of Note 2</p> <p>p. 14, all of Note 3 and Note 4</p> <p>pp. 14-15, all of Note 5</p> <p>p. 15, all of Note 7</p> <p>pp. 15-16, all of Note 8, Note 9 and Note 10</p> <p>pp. 16-18, all of Note 11</p> <p>p. 18, all of Note 12</p>	<p><b>Confidential because the information consists of:</b></p> <ol style="list-style-type: none"> <li>1. Information relating to the competitive interests of UI, the disclosure of which would impair the competitive businesses of UI;</li> <li>2. Information not contained in annual reports concerning bids or other contractual data, the disclosure of which would impair the efforts of UI to contract for goods or services on favorable terms;</li> <li>3. Information relating to UI and/or its subsidiaries, which UI considers proprietary and confidential and which would not be disseminated to the public in the ordinary course of business; and</li> <li>4. Information which UI treats as confidential and privileged, and which the courts of this state would, but for the use in this proceeding, treat as confidential and privileged as a matter of course. Please note that Utilities, Inc. is not a publicly traded company, and therefore audited financial statements are not public record.</li> </ol> <p><b>Harm to UI and ratepayers because:</b></p> <ol style="list-style-type: none"> <li>1. Disclosure would impair UI's ability to negotiate for goods and services competitively with other utilities both locally and on a national basis;</li> <li>2. Unfairly disclose confidential and privileged information which is irrelevant to, and have no impact on, the outcome of this proceeding; and</li> <li>3. Provide prospective sellers and buyers of utility systems owned by UI with an unfair advantage in that they could determine how much UI would be willing to pay for a utility system, or sell a utility system for, thus impair UI's ability to sell and buy utility systems at reasonable prices. The harm caused is not solely limited to disclosure of purchase prices for utilities and would be caused by the revelation of input details, which are not publicly disclosed, that go into determining the price for a utility system.</li> </ol>

DOCUMENT NUMBER-DATE

07310 OCT-6 =

FPSC-COMMISSION CLERK

31-1/1	Memorandum of Closing Documents	All of pages 8-40	<p><b>Confidential because the information consists of:</b></p> <ol style="list-style-type: none"> <li>1. Information relating to UI and/or its subsidiaries, none of which are publicly traded, which UI considers proprietary and confidential and which would not be disseminated to the public in the ordinary course of business; and</li> <li>2. Information which UI treats as confidential and privileged, and which the courts of this state would, but for the use in this proceeding, treat as confidential and privileged as a matter of course.</li> <li>3. Information concerning bids or other contractual data, the disclosure of which would impair the efforts of UI to obtain credit or issue debt on favorable terms. The debt agreement contains detailed information regarding terms and conditions for which UI contracts to sell securities, the disclosure of which would impair its ability to borrow money and seek favorable terms;</li> </ol> <p><b>Harm to UI and ratepayers because:</b></p> <ol style="list-style-type: none"> <li>1. Disclosure would impair UI's ability to negotiate for goods and services competitively with other utilities both locally and on a national basis; and</li> <li>2. Unfairly disclose confidential and privileged information which is irrelevant to, and have no impact on, the outcome of this proceeding, which has already concluded.</li> </ol>
31-1/2	Short Term Debt Statements	pp. 1-2, all of columns labeled "Transaction Amount", "Principle Balance" and "Interest/Fees"	<p><b>Confidential because the information consists of:</b></p> <ol style="list-style-type: none"> <li>1. Information relating to the competitive interests of UI, the disclosure of which would impair the competitive businesses of UI;</li> <li>2. Information concerning bids or other contractual data, the disclosure of which would impair the efforts of UI to contract for goods or services on favorable terms;</li> <li>3. Information relating to UI, none of which are publicly traded, which UI considers proprietary and confidential and which would not be disseminated to the public in the ordinary course of business; and</li> <li>4. Information which UI treats as confidential and privileged, and which the courts of this state would, but for the use in this proceeding, treat as confidential and privileged as a matter of course. Please note that Utilities, Inc. is not a publicly traded company, and therefore audited financial statements are not public record.</li> </ol> <p><b>Harm to UI and ratepayers because:</b></p> <ol style="list-style-type: none"> <li>1. Disclosure would impair UI's ability to negotiate for goods and services competitively with other utilities both locally and on a national basis; and</li> <li>2. Unfairly disclose confidential and privileged information which is irrelevant to, and have no impact on, the outcome of this proceeding.</li> </ol>

UTILITIES, INC.  
AFFILIATE AUDIT CONFIDENTIAL INDEX  
TEST YEAR ENDED DECEMBER 31, 2007  
KATHY L. WELCH

WORKPAPER NUMBER	TITLE	PAGES
31-1/1	DEBT AGREEMENT	74
31-1/2	SHORT TERM DEBT STATEMENTS	2
31-1/3	LIST OF LONG TERM DEBT	1
31-1/4	AUDITED FINANCIAL STATEMENTS	18
31-1/4-1	JANUARY FS	3
31-1/4-2	FEBRUARY FS	3
31-1/4-3	MARCH FS	3
31-1/4-4	APRIL FS	3
31-1/4-5	MAY FS	3
31-1/4-6	JUNE FS	3
31-1/4-7	JULY FS	3
31-1/4-8	AUGUST FS	3
31-1/4-9	SEPTEMBER FS	3
31-1/4-10	OCTOBER FS	3
31-1/4-11	NOVEMBER FS	2