

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase  
in wastewater rates in Charlotte  
County by Utilities, Inc. of Sandalhaven

Docket No. 150102-SU

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COMMISSION  
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**REDACTED**

**UTILITIES, INC. OF SANDALHAVEN'S  
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Utilities, Inc. of Sandalhaven (the "Utility"), by and through its undersigned counsel, files this Request for Confidential Classification in relation to portions of tax returns filed in response to #21b of Staff's First Data Request (as of this filing it has not been assigned a document number).

1. Pursuant to 367.156, Florida Statutes, this Commission has the authority to classify certain material as proprietary confidential business information. This classification exempts the material from public disclosure under Section 119.07(1), Florida Statutes.

2. The Utility requests that the portions of the tax returns be classified as proprietary confidential business information under Section 367.156(2), Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said portions of the tax returns will be exempt from Section 119.07(1), Florida Statutes. Attached hereto as Exhibit "A" is a Justification Matrix providing a justification for the Utility's request. The information is attached hereto both in highlighted and redacted format, although only the redacted copy is provided with the Certificate of Service.

3. The portions of the tax returns are intended to be and are treated by the Utility as private and confidential and has not been disclosed externally and has been strictly controlled internally. It is the Commission's policy to keep federal and state tax returns confidential. PSC Order No. PSC-99-0462-CFO-EI, issued March 5, 1999.

WHEREFORE, Utilities, Inc. of Sandalhaven requests this Commission enter of an Order treating the information identified in this Motion as confidential and exempt from disclosure.

Respectfully submitted this 4th day of August, 2015, by:

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Lake Mary, FL 32746  
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MARTIN S. FRIEDMAN  
BRIDGET M. FRIEDMAN  
For the Firm

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification, and redacted copy of the document have been furnished by E-Mail to the following parties this 4th day of August 2015:

Erik Sayler, Esquire,  
Office of Public Counsel  
111 W. Madison Street, Room 812  
Tallahassee, FL 32399-1400

Suzanne Brownless, Esquire  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850



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MARTIN S. FRIEDMAN  
For the Firm

## JUSTIFICATION MATRIX

Location (Document name and location of information)	Justification
<p><b><u>Tax Returns:</u></b></p> <p><b><u>Location:</u></b>            Form 1120 (2006), Page 5 - All amounts            2006 Federal Statements, Page 1 - All amounts            Schedule M-3 (Form 1120) 2007, Pages 2 &amp; 3 – All amounts            Schedule M-3 (Form 1120) 2008, Pages 2 &amp; 3 – All amounts            Schedule M-3 (Form 1120) 2009, Pages 2 &amp; 3 – All amounts</p>	<p>§367.156(3)(a),(b),(d) &amp; (e): Disclosure of the tax returns of Utilities Inc. of Sandalhaven, which is not a public company and is not subject to public disclosure of its financial matters would impair its competitive interests, could be used to discern trade secrets, or harm its ability to contract for goods and services on a favorable basis. Utilities, Inc. of Sandalhaven keeps this information strictly confidential also to prevent competitors and prospective counterparties from information which could be used in future negotiations to the disadvantage of Utilities, Inc. of Sandalhaven and its related parties. Tax returns have been traditionally held to a high standard of privacy.</p>

Note: The corporation is not required to complete Schedules L, M-1 and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach schedule) See St. 4				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach schedule)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation				
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (attach schedule) See St. 5				
15 Total assets				
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach sch) See St. 6				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach schedule) See St. 7				
22 Capital stock: a Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings - Approp (att sch)				
25 Retained earnings - Unappropriated				
26 Adjmt to shareholders' equity (att sch)				
27 Less cost of treasury stock				
28 Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)	
1 Net income (loss) per books	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$
2 Federal income tax per books	
3 Excess of capital losses over capital gains	
4 Income subject to tax not recorded on books this year (itemize): <u>Statement 8</u>	8 Deductions on this return not charged against book income this year (itemize): a Depreciation \$ b Charitable contribs \$ <u>See Stmt 10</u>
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ b Charitable contributions \$ c Travel & entertainment \$ <u>Statement 9</u>	
6 Add lines 1 through 5	9 Add lines 7 and 8
	10 Income (page 1, line 28) - line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)	
1 Balance at beginning of year	5 Distributions a Cash
2 Net income (loss) per books	b Stock c Property
3 Other increases (itemize)	6 Other decreases (itemize)
	7 Add lines 5 and 6
4 Add lines 1, 2, and 3	8 Balance at end of year (line 4 less line 7)

Client 3564971

Utilities, Inc. of Sandalhaven

59-3564971

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Statement 1  
Form 1120, Line 10  
Other Income

Other Income.....	\$	
Service line & Meter fees.....		
Total	\$	

Statement 2  
Form 1120, Line 26  
Other Deductions

Amortization.....	\$	
Insurance.....		
Miscellaneous expense.....		
Office maintenance.....		
Office supplies.....		
Office utilities.....		
Other services.....		
Regulatory commission expense.....		
Total	\$	

Statement 3  
Form 1120, Schedule A, Line 5  
Other Cost of Goods Sold

Chemicals.....	\$	
Electric.....		
Maintenance.....		
Purchased water.....		
Testing.....		
Transportation.....		
Total	\$	

Statement 4  
Form 1120, Schedule L, Line 6  
Other Current Assets

	<u>Beginning</u>	<u>Ending</u>
Other assets.....	\$	\$
Total	\$	\$

Statement 5  
Form 1120, Schedule L, Line 14  
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Deferred charges.....	\$	\$
Organizational expense.....		
Total	\$	\$

CONFIDENTIAL

Name of corporation (common parent, if consolidated return)

Employer identification number

**HYDRO STAR, LLC**

**30-0317405**

Check applicable box(es): (1)  Consolidated group (2)  Parent corp (3)  Consolidated eliminations (4)  Subsidiary corp (5)  Mixed 1120/LPC group

Check if a sub-consolidated: (6)  1120 group (7)  1120 eliminations

Names of subsidiary (if consolidated return)

Employer identification number

**UTILITIES, INC. OF SANDALHAVEN**

**59-3564971**

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)**

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>Income (Loss) Items</b> (Attach schedules for lines 1 through B)				
1	Income (loss) from equity method foreign corporations . . . . .			
2	Gross foreign dividends not previously taxed . . . . .			
3	Subpart F, QEF, and similar income inclusions . . . . .			
4	Section 78 gross-up . . . . .			
5	Gross foreign distributions previously taxed . . . . .			
6	Income (loss) from equity method U.S. corporations . . . . .			
7	U.S. dividends not eliminated in tax consolidation . . . . .			
8	Minority interest for includible corporations . . . . .			
9	Income (loss) from U.S. partnerships (attach schedule) . . . . .			
10	Income (loss) from foreign partnerships (attach schedule) . . . . .			
11	Income (loss) from other pass-through entities (attach schedule) . . . . .			
12	Items relating to reportable transactions (attach details) . . . . .			
13	Interest income (attach Form 9916-A) . . . . .			
14	Total accrual to cash adjustment . . . . .			
15	Hedging transactions . . . . .			
16	Mark-to-market income (loss) . . . . .			
17	Cost of goods sold (attach Form 9916-A) . . . . .			
18	Sale versus lease (for sellers and/or lessors) . . . . .			
19	Section 481(a) adjustments . . . . .			
20	Unearned/deferred revenue . . . . .			
21	Income recognition from long-term contracts . . . . .			
22	Original issue discount and other imputed interest . . . . .			
23a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .			
	b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .			
	c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .			
	d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .			
	e Abandonment losses . . . . .			
	f Worthless stock losses (attach details) . . . . .			
	g Other gain/loss on disposition of assets other than inventory . . . . .			
24	Capital loss limitation and carryforward used . . . . .			
25	Other income (loss) items with differences (attach schedule) . . . . .			
26	Total income (loss) items. Combine lines 1 through 25 . . . . .			
27	Total expense/deduction items (from Part III, line 35) . . . . .			
28	Other items with no differences . . . . .			
29a	Mixed groups, see instructions. All others, add lines 26 through 28 . . . . .			
	b PC insurance subgroup reconciliation totals . . . . .			
	c Life insurance subgroup reconciliation totals . . . . .			
30	Reconciliation totals. Combine lines 29a through 29c . . . . .			

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return)				Employer identification number	
HYDRO STAR, LLC				30-0317405	
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group		(2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations		(4) <input checked="" type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		Name of subsidiary (if consolidated return)			
UTILITIES, INC. OF SANDALHAVEN				Employer identification number	
				59-3564971	

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Interest expense (attach Form 8916-A) . . . . .				
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .				
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
14 Parachute payments . . . . .				
15 Compensation with section 162(m) limitation . . . . .				
16 Pension and profit-sharing . . . . .				
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Domestic production activities deduction . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
24 Current year acquisition or reorganization legal and accounting fees . . . . .				
25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization/impairment of goodwill . . . . .				
27 Amortization of acquisition, reorganization, and start-up costs . . . . .				
28 Other amortization or impairment write-offs . . . . .				
29 Section 198 environmental remediation costs . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .				
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Other expense/deduction items with differences (attach schedule) . . . . .				
36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line Z7 . . . . .				



Name of corporation (common parent, if consolidated return) **HYDRO STAR, LLC** Employer identification number **30-0317405**

Check applicable box(es): (1)  Consolidated group (2)  Parent corp (3)  Consolidated eliminations (4)  Subsidiary corp (5)  Mixed 1120/L/PC group

Check if a sub-consolidated: (6)  1120 group (7)  1120 eliminations

Name of subsidiary (if consolidated return) **UTILITIES, INC. OF SANDALHAVEN** Employer identification number **59-3564971**

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)**

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations . . . . .				
2 Gross foreign dividends not previously taxed . . . . .				
3 Subpart F, QEF, and similar income inclusions . . . . .				
4 Section 78 gross-up . . . . .				
5 Gross foreign distributions previously taxed . . . . .				
6 Income (loss) from equity method U.S. corporations . . . . .				
7 U.S. dividends not eliminated in tax consolidation . . . . .				
8 Minority interest for includible corporations . . . . .				
9 Income (loss) from U.S. partnerships . . . . .				
10 Income (loss) from foreign partnerships . . . . .				
11 Income (loss) from other pass-through entities . . . . .				
12 Items relating to reportable transactions (attach details) . . . . .				
13 Interest income (attach Form 9916-A) . . . . .				
14 Total accrual to cash adjustment . . . . .				
15 Hedging transactions . . . . .				
16 Mark-to-market income (loss) . . . . .				
17 Cost of goods sold (attach Form 9916-A) . . . . .				
18 Sale versus lease (for sellers and/or lessors) . . . . .				
19 Section 481(e) adjustments . . . . .				
20 Unearned/deferred revenue . . . . .				
21 Income recognition from long-term contracts . . . . .				
22 Original issue discount and other imputed interest . . . . .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
e Abandonment losses . . . . .				
f Worthless stock losses (attach details) . . . . .				
g Other gain/loss on disposition of assets other than inventory . . . . .				
24 Capital loss limitation and carryforward used . . . . .				
25 Other income (loss) items with differences (attach schedule) . . . . .				
26 Total income (loss) items. Combine lines 1 through 25 . . . . .				
27 Total expense/deduction items (from Part III, line 35) . . . . .				
28 Other items with no differences . . . . .				
29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .				
b PC insurance subgroup reconciliation totals . . . . .				
c Life insurance subgroup reconciliation totals . . . . .				
30 Reconciliation totals. Combine lines 29a through 29c . . . . .				

Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return)		Employer identification number
HYDRO STAR, LLC		30-0317405
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Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number
UTILITIES, INC. OF SANDALHAVEN		59-3564971

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Interest expense (attach Form 6916-A) . . . . .				
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .				
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
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15 Compensation with section 162(m) limitation . . . . .				
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21 Charitable contribution limitation/carryforward . . . . .				
22 Domestic production activities deduction . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
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25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization/impairment of goodwill . . . . .				
27 Amortization of acquisition, reorganization and start-up costs . . . . .				
28 Other amortization or impairment write-offs . . . . .				
29 Section 196 environmental remediation costs . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .				
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Other expense/deduction items with differences (attach schedule) . . . . .				
36 Total expense/deduction items. Combine lines 1 through 35. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

Name of corporation (common parent, if consolidated return) **HYDRO STAR, LLC** Employer identification number **30-0317405**

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b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
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27 Total expense/deduction items (from Part III, line 36) . . . . .				
28 Other items with no differences . . . . .				
29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .				
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
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Check applicable box(es): (1)  Consolidated group (2)  Parent corp (3)  Consolidated eliminations (4)  Subsidiary corp (5)  Mixed 1120/L/PC group

Check if a sub-consolidated: (6)  1120 group (7)  1120 eliminations

Name of subsidiary (if consolidated return) **UTILITIES, INC. OF SANDALHAVEN** Employer identification number **59-3564971**

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)**

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29 Section 198 environmental remediation costs . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .				
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