



FRIEDMAN,  
FRIEDMAN & LONG, P.A.  
ATTORNEYS & COUNSELORS

February 26, 2014

VIA E FILING

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in  
Polk County by Cypress Lakes Utilities, Inc.  
Our File No.: 30057.212

Dear Ms. Stauffer:

Enclosed please find Cypress Lakes Utilities, Inc.'s revised Justification Matrix correcting a typographical error on page 5 of the one originally submitted with its Request for Confidential Classification (Docket No. 00906-14).

If you have any questions or require additional information, please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Martin S. Friedman", written in a cursive style.

MARTIN S. FRIEDMAN  
For the Firm

MSF/jh  
Enclosure

REVISED  
JUSTIFICATION MATRIX

Location (Document name and location of information)	Justification
<p><b>Salaries:</b></p> <p>44-1, 44-1.1 &amp; 44-1.2; All of columns with salary information with the exception of the final totals at the end of the respective columns</p> <p>44-1.3, 44-1.4 &amp; 44-1.5; All of columns with payroll tax information with the exception of the final totals at the end of the respective columns</p> <p>44-1.6, 44-1.7 &amp; 44-1.8; All of columns with benefits information with the exception of the final totals at the end of the respective columns</p> <p>44-2, 44-2.1 &amp; 44-2.2; All of columns with allocated salary information with the exception of the final totals at the end of the respective columns</p> <p>44-2.3, 44-2.4 &amp; 44-2.5; ; All of columns with allocated payroll tax information with the exception of the final totals at the end of the respective columns</p> <p>44-2.6, 44-2.7 &amp; 44-2.8; All of columns with allocated benefits information with the exception of the final totals at the end of the respective columns</p> <p>44-3, 44-3.1 &amp; 44-3.2; All of columns with allocated salary information with the exception of the final totals at the end of the respective columns</p> <p>44-3.3, 44-3.4 &amp; 44-3.5; ; All of columns with allocated payroll tax information with the exception of the final totals at the end of the respective columns</p> <p>44-3.6, 44-3.7 &amp; 44-3.8; All of columns with allocated benefits information with the exception of the final totals at the end of the respective columns</p>	<p>§367.156(3)(d) Disclosure of compensation data, tax data, benefits 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 <i>Florida Power &amp; Light Company et al. v. Public Service Commission</i>, 31 So. 3d 860 (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><b><u>Consolidated Financial Statements:</u></b></p> <p><b><u>Location:</u></b>  9-3, 9-4 &amp; 9-6; The amounts under columns headings 2011 and 2012  9-5; The amounts under columns headings Paid-in Capital, Retained Earnings &amp; Total  9-10; Note 2, 1st paragraph under Income Taxes  9-11; Note 3, 1st paragraph, and Note 4, 1st paragraph  9-12; Note 4, 3<sup>rd</sup> &amp; 4<sup>th</sup> paragraphs  9-12 &amp; 9-13; Notes 5, 6 &amp; 8, The amounts under columns headings 2011 and 2012  9-14; Notes 9 &amp; 10  9-15; Note 11  9-16 &amp; 9-17; Note 14, The amounts under columns headings 2011 and 2012  9-18; Note 15, the last sentence of the first paragraph, and the amounts in the table  9-20 &amp; 9-21; Note 17</p>	<p>§367.156(3)(a),(b),(d) &amp; (e): Disclosure of the financial statements of Utilities Inc., which is not a public company and is not subject to public disclosure of its financial statements would impair Utilities, Inc.'s 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. 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. and its affiliates.</p>
---	--