

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Annual Reports for)	
Calendar Year 2021 for the Fiscal)	Case No. 22-01-AU-RPT
Assessment of All Regulated Entities)	

**MOTION FOR LEAVE TO SUBMIT
ANNUAL REPORT FOR CALENDAR YEAR 2020 AND 2021**

Sandelwood Water, LLC (“Sandelwood”) requests the Public Utilities Commission of Ohio to allow it to submit its Annual Report for 2020 and Supplemental Annual Report for 2021. At the time the report was due, Sandelwood had recently hired a new accounting firm, Novogradac & Company, LLP to replace its prior accounting firm, BDO USA, LLP who historically prepared and filed the Annual Reports. It was not until the recent filings by the PUCO in this case that it came to the attention of Sandelwood that its 2020 Annual Report and Supplemental Report for 2021 remain outstanding. Sandelwood submits further details supporting this Motion for Leave in the attached Memorandum in Support.

Respectfully submitted,

/s/ Stephen J. Pruneski

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MEMORANDUM IN SUPPORT

Sandelwood Water, LLC (“Sandelwood”) is a waterworks company authorized to provide competitive retail water services in Ohio which holds Certificate No. 89-7030, originally issued in 1978.

Sandelwood is a small private water utility originally formed to provide water to the Woodland Pointe Apartments (86 units) and the Sandelwood Condominiums (62 units) via a well. Sandelwood is currently in discussions with the Portage County Water Resources Department to discuss the appropriate procedure to connect the Woodland Pointe Apartments and Sandelwood Condominiums to Portage County Water Resources system allowing Sandelwood to cease operations. Those discussions are ongoing.

Pursuant to the Commission’s directive in its January 26, 2022 and July 29, 2022 Entries in this docket, the PUCO ordered Sandelwood to submit its Annual Report for Fiscal Assessment for calendar year 2021. Sandelwood timely submitted that Annual Report. However, Sandelwood failed to timely file the Supplemental Schedules to the 2021 Annual Report. Sandelwood recently hired a new accounting firm due to various and numerous performance issues and errors by its prior accountants. Two of the errors discovered by Sandelwood are the failure to file its Annual Reports for 2020 and the Supplemental Schedules for 2021. Sandelwood discovered this error upon receiving service of the PUCO’s Finding and Order dated June 29, 2022 on July 17, 2022. Upon receipt of that Finding and Order, Sandelwood’s Controller, Melody Yerkey, immediately contacted the PUCO to determine how they could correct their error. The PUCO provided guidance regarding the issue at that time. The PUCO also notified Sandelwood that they had failed to file its Annual Report for 2020.

Through this Motion, Sandelwood requests leave to submit its 2020 Annual Report and Supplemental Schedules to the 2021 Annual Report. Upon approval of this Motion and the unlocking of that report form in the PUCO Community, Sandelwood will promptly proceed to submit the 2020 and Supplemental Schedules to the 2021 Annual Report through the Commission's PUCO Community. In addition, Sandelwood will process and remit any standard assessment and penalty fee in a timely manner. However, Sandelwood also requests the PUCO to consider a rescission of any and all assessments and penalty fees. Sandelwood operates on "razor-thin margins" and needs any and all available funds to successfully pursue and obtain connection of the Sandelwood Condominiums and Woodland Pointe Apartments to the Portage County Water Resources system to allow Sandelwood to cease operations and close down its aging well.

WHEREFORE, Sandelwood respectfully requests the Commission to grant its Motion and allow it to submit its Annual Report for Fiscal Assessment for calendar years 2020 and Supplemental Schedules to the Annual Report for 2021.

Respectfully submitted,

/s/ Stephen J. Pruneski

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Summary: Motion for Leave to Submit Annual Report for Calendar Year 2020 and
2021 electronically filed by Mr. Stephen J Pruneski on behalf of Sandelwood Water,
LLC