BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchased Power) DOCKET NO. 950001-E. In Re: Cost Recovery Clause and Generating Performance Incentive) ISSUED: January 24, 1995 Factor

) ORDER NO. PSC-95-0110-CFO-EI

ORDER GRANTING IN PART AND DENYING IN PART CONFIDENTIAL CLASSIFICATION

On June 24, 1994, Tampa Electric Company (TECO or the Company) filed a Request for Confidential Classification and on October 6, 1994, filed a Supplemental Justification for Confidentiality for certain portions of the documents provided the Commission staff in their performance of its annual fuel expense audit ending March 31, 1994. Document No. 6289-94 was assigned to the documents for which confidential treatment is sought. Document 6111-94 is a set of staff audit workpapers which correspond to this request.

Florida law provides, in Section 119.01, Florida Statutes, that documents submitted to governmental agencies shall be public The only exceptions are those granted by governmental records. agencies pursuant to the specific terms of a statutory provision. This law derives from the concept that government should operate in the "sunshine." In the instant matter, the value that all parties would receive by examining and utilizing the information contained in this document must be weighed against the legitimate concerns of TECO regarding disclosure of business information which it considers proprietary.

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, TECO has the burden to show that the material submitted is qualified for confidential classification. Rule 25-22.006, Florida Statutes, provides that the company may fulfill its burden by demonstrating that the information falls under one of the statutory examples set out in Section 366.093, Florida Statutes, or by demonstrating that the information is proprietary confidential business information, the disclosure of which will cause the company or its ratepayer harm.

Section 366.093(3), Florida Statutes, provides several examples of proprietary confidential business information. Included in this list are "information concerning bids or other contractual data" and "information relating to competitive interests."

TECO asserts that the information for which it seeks confidential status as proprietary business information is intended

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to be and is treated by TECO and its affiliates as private and has not been disclosed publicly.

TECO requests confidential classification of various workpapers, shown on Chart 1 below, which involve the rate per barrel and dollar amounts of No. 2 and No. 6 fuel oil. TECO asserts that disclosure of this information could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for the oil. As such, TECO claims disclosure of the information in question could adversely affect it's ability to contract for the oil on favorable terms and, therefore, should be protected. In addition, TECO argues, these workpapers are entitled to confidential treatment because if disclosed, one could readily compute the value of No. 2 oil and No. 6 oil by subtracting the beginning inventory from the total available line.

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Workpaper No.	(pg 1)	Lines	<u>Column</u>
Page 10-12/1-1		2,3,4	(c)(d)
Page 10-12/1-1		3	(g)(h)
Page 10-12/1-1		8-16	(g)
Page 10-12/1-1		8,11,12	(h)
Page 10-12/1-1		2	(c) (d)
Page 10-12/1-1		2	(g) (h)
Page 10-12/1-1		8,10	(c) (d)
Page 10-12/1-1		8,10,11	(g) (h)
Page 10-12/1-1	(pg 5)	2	(c) (d)
Page 10-12/1-1		2	(g) (h)
Page 10-12/1-1		8,10	(c) (d)
Page 10-12/1-1		8,10,11	(g) (h)
Page 10-12/2-3		2,3,4	(c) (d)
Page 10-12/2-3		3	(g) (h)
Page 10-12/2-3		8-16	(g)
Page 10-12/2-3		8,11,12	(h)
Page 10-12/2-4		2,3,4	(c) (d)
Page 10-12/2-4		3	(g) (h)
Page 10-12/2-4		8-16	(g)
Page 10-12/2-4		8,11,12	(h)

Upon review, it is found that the referenced workpapers in Chart 1 contain proprietary business information and thus, should be given confidential classification.

The workpapers listed in Chart 2 involve the rate per gallon and dollar amount of lube oil. TECO asserts similar rationale as that asserted for workpapers involving No. 2 and No. 6 fuel oil. In addition, the workpapers need confidential treatment because if disclosed, one could readily compute the value of the rate per gallon and the dollar amounts by subtracting the monthly accounting from current month credit balance.

<u>CHART 2</u> Workpaper No.		Lines	<u>Column</u>
Page 10-12/1-1 Page 10-12/1-1 Page 10-12/1-1 Page 10-12/1-1 Page 10-12/1-1 Page 10-12/1-1 Page 10-12/1-1	(pg 2) (pg 2) (pg 2) (pg 2) (pg 2)	4,13,16,19 25,28,29 4,13,16,19 25,28,29 1,3,6,8,10,12 15,18,21,24, 27,31,36	(e) (k) (k) (m) (m) (m)

Upon review, it is found that the referenced workpapers in Chart 2 contain proprietary business information and thus, should be given confidential treatment.

Certain workpapers, as shown in Chart 3 below, reflect the price per ton of rail coal. TECO asserts the price per ton of rail coal involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. Disclosure of this data, according to TECO, would provide details of Gatliff's costs per ton information contained of coal from on FPSC Forms 423. Consequently, TECO's ability to contract for coal supplies on favorable terms would be adversely affected. In addition, TECO argues disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on FPSC Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. Such disclosure would also be contrary to the requirements of the Staggers Rail Act.

CHART 3 Wo

Workpaper No.		Lines	<u>Columns</u>
Page 10-13/1-1 Page 10-13/1-1	(pg 1) (pg 1) (pg 1) (pg 1) (pg 2) (pg 2) (pg 2) (pg 2) (pg 3) (pg 3) (pg 3) (pg 3) (pg 4) (pg 4) (pg 4) (pg 5) (pg 5) (pg 5) (pg 6)	1,2,5,9 4 7,8,10-13 14 15 16 1,2,8 6,7,9-11 5 1,2,8 6,7,9,11 5 1,2,8 6,7,9,11 5 1,2,10 8,9,11,13,14 7 1,2,11 9,10,12-15	(b) (c) (d) (d) (b) (d) (a) (b) (b) (c) (a) (b) (c) (a) (b) (c) (a) (b) (c) (a) (c) (a) (b) (c)
Page 10-13/1-1	(pg 6)	8	(c)

Upon review, it is found that confidential treatment of the data reflected on workpaper 10-13/1-1, page 1, column (b) and pages 2-6, column (a) is not warranted. These columns represent tons of Without the associated cost data, calculations cannot be coal. made of unit price. Thus, disclosure of this information does not reveal sensitive price information and should not harm future company negotiations. The remaining workpapers listed in Chart 3 contain proprietary business information and thus, should be confidential.

TECO asserts the dollar amounts shown on workpaper no. 10-26/1, page 1, line 1 columns (c), (f) and (g), when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, TECO argues this information is entitled to confidential protection. Protection of this information will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates

and thereby driving up the cost of coal transportation to Tampa Electric.

The information contained on workpaper no. 10-26/1, page 1, line 2, columns (c), (d), (f), and (o) represents the actual rate and amounts for transloading and ocean barging. TECO argues disclosure of the total transportation charges would impair its efforts to contract for goods and services on favorable terms and would impair its contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid.

With respect to workpaper no. 10-26/1, page 1, line 3, column (1) and (0), TECO offers similar rationale as that for workpaper 10-13/1-1. Line 4, columns (1) and (0), reflects the dollars for rail freight. TECO argues these amounts can be divided by the tons in line 3, columns (k) and (n), to derive the rail rate per ton and disclosure would impair the ability of the Company and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of its coal suppliers.

With regard to workpaper no. 10-26/1, page 1, lines 5-8, columns (b) through (i) and (n) and (o), TECO argues the information contained in these lines and columns can be used to compute the charge-out price (total available minus beginning balance for each coal pile). The charge-out price, when used with FPSC Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric.

On workpaper no. 10-26/1, page 1, line 12, columns (c), (e), (g), (i), and (o), the segmented river transportation charges are shown. TECO argues disclosure of these charges would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Such disclosure could result in higher transportation rates and ultimately lead to an increase in electric rates.

With regard to workpaper no. 10-26/1, page 1, lines 13-17, columns (b) through (i), (n) and (o), TECO asserts this information, when used in conjunction with FPSC Forms 423, would allow one to compute segmented transloading and ocean barging transportation costs per ton. Subtracting line 13 from line 17 would enable one to compute the chargeout price per ton as shown on

line 18. The information contained in line 18, columns (c), (e), (g), (i), and (o), when used in conjunction with FPSC Forms 423 would also disclose the segmented transloading and ocean barging transportation costs per ton. Consequently, TECO asserts disclosure of this information would impair its ability to contract for goods and services on favorable terms by enabling competitors to determine segmented transportation charges.

Workpaper no. 10-26/1, page 1, lines 19-22 and 25-28, columns (b) and (c) reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. TECO offers similar rationale for this data as that asserted for workpaper 10-13/1-1.

Workpaper no. 10-26/1, page 1, line 24, column (i) reveals the in-transit water barge transportation dollars associated with the tons shown in line 17, column (n). TECO contends dividing the dollars by the tonnages would enable one to compute the segmented transloading and ocean barging transportation rate per ton between the Company and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect its ability to contract for goods or services on favorable terms. Line 25, column (i) reveals the in-transit rail transportation dollars associated with the tons shown in line 27, column (b). TECO also contends that dividing the dollars by the tonnages would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons offered for the price per ton of rail coal discussed above.

Upon review of workpaper no. 10-26/1, page 1, TECO's request as to lines 5-8 and 13-17, columns (b), (d), (f), (h), and (n) ; and lines 19-22 and 25-28, column (b) is denied. These workpapers represent tons of coal. Without the associated cost data, calculations cannot be made of unit price. Thus, disclosure of this information should not harm future company negotiations by disclosing price sensitive information. The remaining data as discussed above is found to contain proprietary business information, thus this data should be granted confidential classification.

With regard to workpaper no. 10-26/1, page 5, column (b), lines 17, 21, 24-27, 41, 44-47, 54 and 56; column (c), lines 17, 21, 24, 27-29 and 39; and column (d), lines 28, 29, 39, TECO offers the following argument: Column (c) discloses segmented transportation costs and column (b) could be used in conjunction with column (a) to derive segmented transportation costs for Electro-Coal Transfer and Gulfcoast Transit. Column (d) is the

dollar amount derived from the rate per ton in column (c) times the tons in column (a). This segmented transportation cost is contractual information the disclosure of which could adversely affect Electro-Coal Transfer's and Gulfcoast Transit's ability to negotiate contracts with other shippers on favorable terms. In addition, this information could be used with other available information in the FPSC Forms 423 to develop the effective purchase price per ton delivered to the Big Bend and Gannon stations. This, likewise, could have an adverse effect on Tampa Electric's ability to negotiate coal supply agreements on favorable terms.

It is found that the referenced information contained on workpaper no. 10-26/1, page 5, is proprietary business information, therefore TECO's request as to this workpaper should be granted.

Workpaper no. 10-26/1, page 8, lines 1-54, column (a), is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. TECO argues voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor which can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. Workpaper no. 10-26/1, page 8, lines 1-25, 29-33 and 36-51, column (d) reflects the actual price per ton paid to the coal suppliers listed. TECO also argues this cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company.

Workpaper no. 10-26/1, page 8, lines 1-25, 29-33, 36-51 and 55, column (h), are the dollars related to the voucher numbers in column (a). When this information is used in conjunction with FPSC Form 423-2, TECO argues, it enables one to derive the price per ton paid for coal purchases and segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

Upon review of workpaper no. 10-26/1, page 8, it is found that the information contained in column (a) is not entitled to confidential status. Column (a) reflects voucher numbers, without the corresponding dollar amounts, no calculations can be made which would indicate prices paid to vendors. As to column (b), this information is found to be proprietary, therefore, confidential classification should be granted.

Workpaper no. 10-26/1, page 9, contains similar information as that contained on page 8. As such, TECO asserts the same rationale for the confidential classification of page 9 as used for page 8.

The specific workpapers are column (a) of lines 1-22, 23-25, 26-32, 33-37 and 38-50; column (d) of lines 1-19, 24-33, 35-37, 39, 40 and 42-50; column (h) of lines 1-21, 22a, 24, 25, 25a, 26-32, 32a, 33, 35, 36, 37a, 39, 40 and 42-51.

Upon review of workpaper no. 10-26/1, page 9, it is found that the information contained in column (a) is not entitled to confidential status. Column (a) reflects voucher numbers, without the corresponding dollar amounts, no calculations can be made which would indicate prices paid to vendors. As to column (d), this information is found to be proprietary, therefore, confidential classification should be granted.

On workpaper no. 10-26/1, page 10, column (a), lines 1-18 designates pile numbers and identifies the particular supplier. TECO asserts disclosure could facilitate the ability of competing suppliers to use information contained in workpapers 10-26/1, page 1 and 57-7/3B, to determine the price paid to a particular supplier. Disclosure of this information, according to TECO, would adversely affect its ability to contract for coal on favorable terms. Column (g), lines 1-18 identifies the actual price per ton paid to the coal suppliers listed. Column (h), lines 1, 3, 4, 6-16, and 18 reflects the dollars related to the tons in column (f) and the price per ton in column (g). TECO argues this information, when used in conjunction with FPSC Form 423, would enable one to derive the price per ton paid for coal purchases and segmented transportation costs, including transloading and ocean barging.

Workpaper no. 10-26/1, page 10, is found to contain proprietary business information, therefore TECO's request for confidential classification as to the referenced columns and lines should be granted.

Workpaper no. 10-26/1, pages 11 and 12, contains similar data as that found on page 10. As such, it is found that page 11 and page 12 should be granted confidential classification for the same reasons as those pertaining to page 10. The specific information on page 11 which should be kept confidential is: column (a), lines 2, 9, 16 and 31, the pile number; column (b), lines 3, 9-14, 17, 23, 33-38 the price per ton; and column (d), lines 3, 4, 9-14, 16-27 and 31-38, the dollars related to the tons in column (c) and the price per ton in column (b). Column (e), lines 3, 4, 9-14, 21, 27 and 31-38 also reflect the dollars related to the tons in column (c) and the price per ton in column (b). The specific information on page 12 which should be kept confidential is: column (a), lines 2, 6, 11, and 29, the pile number; column (b), lines 3, 7, 12, 16, and 29, the price per ton; and column (d), lines 2, 6-8, 11-19, and

29-31, the dollars related to the tons in column (c) and the price per ton in column (b).

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Line 1, columns (a) through (h) on workpaper no. 10-26/1, page 13, reflects each pile number at Electro-Coal Transfer storage and identifies the particular coal type/name which, TECO contends, could facilitate the ability of competing suppliers to use information contained in workpaper no. 10-26/1, page 1 and no. 57-7/3B, to determine the price per ton paid to a particular supplier. In addition, the cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented river transportation and transloading transportation cost per ton. As a consequence, TECO asserts disclosure of this data would adversely affect its ability to contract for coal supplies on favorable terms and, thus, should be protected.

Upon review of workpaper no. 10-26/1, page 13, the columns and lines delineated above are found to contain proprietary business information, thus confidential classification should be granted.

For columns (a) and (b), lines 1-4, and 7-12 on workpaper 10-26/1, page 14, TECO argues this data reflects the price of rail coal, which involves permissible cost allocations between Tampa Electric and an affiliate, Gatliff Coal Company. Disclosure of this data would provide details of Gatliff's costs per ton of coal from information contained on FPSC Forms 423 and would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms. Disclosure of the rail rate per ton would ultimately reveal the rail transportation rate per ton paid to CSX as shown on FPSC Forms 423 and would impair the Company's ability to contract for rail transportation services on favorable terms. TECO further argues that disclosure would be contrary to the requirements of the Staggers Rail Act.

Having reviewed workpaper no. 10-26/1, page 14, it is found that column (b) contains proprietary business information, thus confidential classification is justified. However, confidential status is denied for column (a), which represents tons of coal. Without the associated cost data, calculations cannot be made of unit price, therefore, disclosure of this information should not harm future company negotiations by disclosing sensitive price information.

For columns (a), lines 1-3, 7, 19, 20, 23, 25, 26, 28, and 29; column (c), lines 1-3, 7 and 23; and column (d), lines 1-3, 7, 9, 10, 19, 20, 23, 25, 26, 28, and 29 on workpaper 10-26/1, page 15, TECO offers similar rationale as that for workpaper 10-26/1, page 15.

Upon review of workpaper 10-26/1, page 15, the information set forth above, except column (a), is found to proprietary. Column (a) represents tons of coal. Without the associated cost data, calculations cannot be made of unit price, therefore, disclosure of this information should not harm future company negotiations by disclosing sensitive price information. Thus, TECO's request is denied as to column (a) and granted as to columns (c) and (d).

The information on workpaper no. 10-26/1, page 16, column (d), lines 1-17, 19 and 20, reflects the price per ton for the segmented and waterborne transportation charges. TECO argues the transportation charges could be deducted from total coal charges, including transportation, set forth in FPSC Forms 423 to "back into" the effective purchase price per ton for each individual supplier. Public disclosure of this contractual information according to TECO would remove the competitive advantage the Company has in negotiating coal supply agreements with suppliers who do not know how much the Company is willing to pay for a particular type of coal.

TECO argues that the amounts in column (i), lines 2, 4-17, 19, 20, 26, 28-32, 35, and 38 and column (l), lines 23-26 and 31 could be used with column (h) to determine a segmented river transportation cost per ton. In addition, column (i), lines 42, 43, 47, 49, and 51 and column (d), lines 42, 43 and 47 reflect the segmented ocean barging and transloading rate per ton and total charges. The data contained in these columns should not be disclosed, TECO argues, because the ability of Tampa Electric and its transportation affiliate to contract for transportation services on favorable terms would be severely impacted.

Column (j), lines 1-17, 19-22 and column (k), lines 23-26 designates each pile number and identifies the particular supplier which, according to TECO, could facilitate the ability of competing suppliers to use information contained in workpaper no. 10-26/1, page 1 and no. 57-7/3B, to determine the price paid to a particular supplier. Per TECO, disclosure of this information would also adversely affect its ability to contract for coal on favorable terms and can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. Ultimately, such disclosure would adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms.

Workpaper no. 10-26/1, page 16, is found to contain proprietary business information, therefore, the referenced information should be kept confidential.

With regard to workpaper no. 45-3 A, TECO argues column (d), lines 2-4 needs confidential treatment because one could determine the amount on line 1, column (e) (the transloading and ocean barging segmented transportation cost) by mathematical calculation of the amounts in the remaining columns. With respect to column (e), lines 1-6, TECO argues this information, when used in conjunction with the units in column (c) or with the units on FPSC Forms 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. TECO argues the in-transit rail coal information in columns (g), lines 1, 5, and 6 can be used with information publicly disclosed in column (f) to compute the actual price per ton paid for Gatliff coal. In addition, TECO argues the rail transportation information in column (h) at lines 1, 5, and 6 can be used with information publicly disclosed in column (f) to determine the actual CSX rail transportation cost per ton. As previously argued by TECO, this would adversely affect Tampa Electric's ability to contract for goods and services on favorable terms and would be contrary to the policy set forth in the Staggers Rail Act.

Upon review of workpaper no. 45-3 A, it is found that TECO has demonstrated that the specified columns and lines contain proprietary business information. Therefore, TECO's request for confidential status should be granted.

Workpaper no. 45-3 B, column (d), line 3; column (e), lines 1-6, column (g), lines 1, 2, and 4-6; and column (h), lines 1, 2, and 4-6, is found to be entitled to confidential classification for the same reasons as those offered by TECO for workpaper no. 45-3 A.

On workpaper no. 48 A, page 1, columns (a)-(g), lines 3-6, 12-14, and 18 and columns (c), (d), (f), and (g), line 15 disclose the amounts paid to Tampa Electric's affiliates, Gatliff Coal, Mid-South Towing, Electro-Coal Transfer and Gulfcoast Transit. It also discloses amounts paid to CSX for rail freight and for limestone/iron ore purchases. It is TECO's position that disclosure of this information, when used in conjunction with FPSC Forms 423, enables one to obtain the costs per ton for coal, coal transportation and transloading, rail freight transportation and limestone/iron ore. Per TECO, such disclosure would adversely affect the ability of the Company and its affiliates to contract for goods and services (or in the case of the affiliates, to provide goods and services) on favorable terms.

Upon review of workpaper no. 48 A, page 1, the specified columns and lines are found to contain proprietary business information. Thus, TECO's request should be granted.

With respect to columns (a)-(g), lines 3-6, 12-14, and 18 and columns (a) and (g), line 15, of workpaper no. 48 B, page 1, TECO offers the same rationale as that for workpaper no. 48 A, page 1. Accordingly, workpaper no. 48 B, page 1 is found to contain proprietary business information. Thus, TECO's request as to columns (a) - (g) should be granted.

On workpaper no. 48-1 A, page 1, column (a), lines 1-7, 9, 14-42, and 44-63 lists the voucher numbers for coal pile additions at Electro-Coal Transfer. TECO argues voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company and could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms. Column (d), lines 1-4, 6, 7, 14, 17-27, 29-37, 39-42, and 44-62 lists the actual price per ton paid to the coal suppliers listed. TECO argues the cost per ton can also be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. Column (e), lines 1-4, 6, 7, 9, 14, 17-27, 29-37, 39-42, and 44-63 are the dollars related to the voucher numbers in column (a) discussed above. Some amounts represent transactions between Tampa Electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. TECO argues the information, when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. Column (f), lines 7, 9, 11, 42, 63, and 65, TECO asserts are the same total dollars as those shown on workpaper 48 A, column (a), and should confidential for the same reasons. In addition, TECO argues, the amounts in column (e), line 69 are the same amounts as those on lines 11 and 65, column (f) and should be confidential for the same reasons.

Upon review of workpaper 48-1 A, page 1, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is

denied as to column (a) and granted as to the remaining columns discussed above.

For workpaper no. 48-1 Å, page 2, column (a), lines 1-6, 8, 13-32, and 34-44; column (d), lines 1-3, 5, 6, 13-32, and 34-44; and column (e), lines 1-3, 5, 6, 13-32, and 34-44, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 Å, page 1. TECO argues that the amounts on column (f), lines 6, 8, 10, 32, 44, and 46 are the same total dollars as those shown on workpaper 48 Å, column (a), and should confidential for the same reasons. TECO further argues the amounts on line 49, column (e), are the same amounts as those on lines 10 and 46, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 A, page 2, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns discussed above.

For workpaper no. 48-1 A, page 3, column (a), lines 1-7, 9, 14-41, 43-54, 56 and 57; column (d), lines 1-7, 14, 16-25, 28-41, 43-53, 56, and 57; and column (e), lines 1-7, 9, 14, 16-25, 28-41, 43-54, 56, and 57, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 7, 9, 11, 41, 54, 57, and 59 are the same total dollars as those shown on workpaper 48 A, column (a), and should confidential for the same reasons. In addition, TECO argues, the amounts on line 63, column (e), are the same amounts on lines 11 and 59, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 A, page 3, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns discussed above.

For workpaper no. 48-1 A, page 4, column (a), lines 1-9, 11, 16-39, 41-46, and 48; column (d), lines 1-4, 7-9, 16-19, 21-35, 37, 41-45, and 48; and column (e), lines 1-4, 7-9, 11, 16-19, 21-35, 37, 41-46, and 48, TECO offers the same rationale as that for the

corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 9, 11, 13, 39, 46, 48, and 50 are the same total dollars as those shown on workpaper 48 A, column (a), and should confidential for the same reasons. In addition, TECO argues, the amounts on line 54, column (e), are the same amounts as those on lines 13 and 50, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 A, page 4, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns discussed above.

For workpaper no. 48-1 A, page 5, column (a), lines 1-6, 8, 13-24, and 26-35; column (d), lines 1-6, 14-16, 19-22, 24, and 26-34; and column (e), lines 1-6, 8, 14-16, 19-22, 24, and 26-35, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 6, 8, 10, 24, 35, and 37 are the same total dollars as those shown on workpaper 48 A, column (a), and should confidential for the same reasons. In addition, TECO argues, the amounts on line 41, column (e), are the same amounts as shown on lines 10 and 37, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 A, page 5, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 A, page 6, column (a), lines 1-8, 10, 15-38, 40-54, and 56; column (d), lines 1-8, 15-23, 27, 28, 30, 34-37, 40-53, and 56; and column (e), lines 1-8, 10, 15-23, 27, 28, 30, 34-37, 40-54, and 56, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 8, 10, 12, 38, 54, 56, and 58 are the same total dollars as those shown on workpaper 48 A, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 62, column (e), are the same amounts as those on lines 12 and 58, column (f) and should be confidential for the same total be confidential for the same total be confidential for the same reasons.

Upon review of workpaper no. 48-1 A, page 6, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 1, column (a), lines 1-6, 8, 13-33, 36-44, 47, and 50-51; column (d), lines 1-6, 14, 16, 18-24, 30, 32, 33, 36-43, and 47; and column (e), lines 1-6, 8, 14, 16, 18-24, 30, 32, 33, 36-44, and 47, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 6, 8, 10, 33, 44, 47, and 53 are the same total dollars as those shown on workpaper 48 B, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 57, column (e), are the same amounts as those on lines 10 and 53, column (f) and should be confidential for the same should be confidential for the same should be confidential for the same reasons.

Upon review of workpaper no. 48-1 B, page 1, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 2, column (a), lines 1-5, 7, 12-65, and 68-74; column (d), lines 1-5, 12-45, 47, 48, 50-52, 56-61, 65, and 68-73; and column (e), lines 1-5, 7, 12-45, 47, 48, 50-52, 56-61, 65, and 68-74, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 5, 7, 9, 65, 74, and 76 are the same total dollars as those shown on workpaper 48 B, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 80, column (e), are the same amounts as those on lines 9 and 76, column (f) and should be confidential for the same total be confidential for the same total be confidential for the same reasons.

Upon review of workpaper no. 48-1 B, page 2, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is

denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 3, column (a), lines 1-8, 10, 15-61, and 63-71; column (d), lines 1, 2, 5, 6, 15-27, 29, 32, 34, 35, 37-39, 45-53, 60, 61, and 63-71; and column (e), lines 1, 2, 5, 6, 10, 15-27, 29, 32, 34, 35, 37-39, 45-53, 60, 61, and 63-71, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 8, 10, 12, 61, 71, and 73 are the same total dollars as those shown on workpaper 48 B, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 77, column (e), are the same amounts as those on lines 12 and 73, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 B, page 3, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 4, column (a), lines 1-8, 10, 15-46, 49-55, and 57; column (d), lines 1-8, 15-18, 20-23, 26-35, 38-42, 44, 46, and 49-55; and column (e), lines 1-8, 10, 15-18, 20-23, 26-35, 38-42, 44, 46, and 49-55, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 8, 10, 12, 46, 55, and 59 are the same total dollars as those shown on workpaper 48 B, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 63, column (e), are the same amounts as those on lines 12 and 59, column (f) and should be confidential for the same should be confidential f

Upon review of workpaper no. 48-1 B, page 4, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 5, column (a), lines 1-6, 8, 13-30, and 33-47; column (d), lines 1-6, 14-19, 21, 22, 26-30, and

33-40; and column (e), lines 1-6, 8, 14-19, 21, 22, 26-30, and 33-47, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 6, 8, 10, 30, 47, and 49 are the same total dollars as those shown on workpaper 48 B, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 53, column (e), are the same amounts as those on lines 10 and 49, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 B, page 5, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 6, column (a), lines 1-8, 10, 14-84; column (d), lines 1, 2, 5-8, 14-44, 46-56, 62-84, 40-53, and 56; and column (e), lines 1, 2, 5-8, 10, 14-44, 46-56, and 62-84, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 8, 10, and 12 are the same total dollars as those shown on workpaper 48 A, column (a), and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 B, page 6, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

For workpaper no. 48-1 B, page 7, column (a), lines 85-111, 114-134; column (d), lines 85-87, 89-110, 114-118, 120-127, and 129-134; and column (e), lines 85-87, 89-110, and 114-134, TECO offers the same rationale as that for the corresponding columns on workpaper 48-1 A, page 1. TECO argues that the amounts in column (f), lines 111, 134, and 136 are the same total dollars as those shown on workpaper 48 B, column (a), and should be confidential for the same reasons. In addition, TECO argues, the amounts on line 140, column (e), are the same amounts as those on lines 12 and 136, column (f) and should be confidential for the same reasons.

Upon review of workpaper no. 48-1 B, page 7, it is found that, except as to column (a), the specified columns and lines contain proprietary business information which should be kept confidential. Column (a) shows voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (a) and granted as to the remaining columns as discussed above.

With regard to workpaper 57-7/3 B, line 3, columns (c), (d), (f), and (o); line 4, columns (l) and (o); line 5, columns (l) and (o); lines 16-19, columns (b) through (i) and (n) and (o); line 23, columns (c), (e), (g), (i), and (o); lines 24 and 28, columns (b) through (i), and (n) and (o); line 26, columns (f) through (i) and (n) and (o); line 27, columns (b), (c), (n), and (o); line 29, columns (c), (e), (g), (n), and (o); lines 30-33 and 36-39, columns (b) and (c); and line 35, column (i), TECO offers similar rationale as that offered for the corresponding columns at workpaper no. 10-26/1.

Upon review of workpaper no. 57-7/3 B, it is found that TECO has demonstrated that the specified information, except as to lines 16-19, columns (b), (d), (f), (h) and (n), and lines 24, 27, and 28, columns (b), (d), (f), (h) and (n), is proprietary business information which should be kept confidential. Columns (b), (d), (f), (h) and (n) represent tons of coal. Without the associated cost data, calculations cannot be made of unit price. Thus, disclosure of this information should not harm future company negotiations by disclosing price sensitive information. Therefore, TECO's request is denied as to columns (b), (d), (f), (h), and (n) and granted as to the remaining columns discussed above.

Regarding workpaper no. 58-1 B, TECO requests confidential classification of lines 3-577, column (b) on page 1; lines 581-624, column (b) on page 2; and lines 32-698, column (b) on page 3 show voucher numbers for coal pile additions at Electro-Coal Transfer. TECO argues voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. Per TECO, this price can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. Therefore, TECO argues disclosure could adversely affect its ability to contract for coal supplies on favorable terms. Also, column (c) at the same lines and page number as discussed above lists the dollars related to the voucher numbers in column (b). TECO contends that if the voucher numbers are referenced in any other audit workpapers, they could be crossreferenced with the dollars shown on workpaper 58-1 to compute a

cost per ton by coal supplier. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. Thus, TECO argues, this is contractual data the disclosure of which would impair its efforts to contract for goods and services on favorable terms.

Lines 1-15, column (a) on page 4 is a list of voucher numbers for oil purchases. TECO argues voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per barrel by vendor. Column (b) of the same line and page number are the dollars related to the voucher numbers in column (a) and, TECO argues, when used in conjunction with the FPSC Forms 423, one could compute the cost per barrel. If the voucher numbers are referenced in any other audit workpapers, they could be crossreferenced with the dollars shown on workpaper 58-1 to compute a TECO argues column (a) and (b) are contractual cost per barrel. data, the disclosure of which would indirectly affect bidding suppliers. TECO asserts suppliers would be reluctant to provide significant price concessions to an individual utility if prices were disclosed because other purchasers would seek similar concessions.

Upon review of workpaper 58-1 B, the specified information, except column (b) on pages 1-3 and column (a) on page 4, is found to be proprietary information which should be given confidential status. Column (b) on pages 1-3 and column (a) on page 4 show voucher numbers. Without the associated dollar amounts, no calculations can be made which would indicate prices paid to vendors, only total vouchers. Thus, TECO's request is denied as to column (b) on pages 1-3 and column (a) on page 4 and granted as to the remaining columns discussed above.

TECO requests confidential classification of information found at workpaper no. 58-2 B, page 1. With respect to lines 1-23, column (a) and lines 1, 4, 6, 7, 12, and 14, column (b) on page 1; and lines 1-9, 23 and 29, column (a) and lines 1, 3, 5, and 9, column (b) on page 2, TECO argues as follows: This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms.

Upon review of workpaper no. 58-2 B, the above referenced information is found to be proprietary business information.

Accordingly, the specified columns and lines shall be given confidential classification.

Finally, TECO requests confidential classification of information found at workpaper no. 58-3 B. With respect to lines 2-14, and 33, column (a); lines 2-4 and 14, column (b); line 1, column (c) on page 1; lines 4, 12, 13, and 24, column (a); lines 2-7, 11, 18, and 19, column (b); lines 2, 3, 5-9 and 11, column (c); and lines 1, 9, and 10, column (d) of page 2; lines 1-4, 18, 21, and 25, column (a), lines 3-5 and 22, column (b) on page 3; lines 1-7, and 25-27, column (a) of page 4, TECO offers the following rationale: The referenced data is the actual contract pricing information, both pricing and annual tonnage requirements. This pricing information can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company and could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms.

Upon review of workpaper no. 58-3 B, the above referenced information is found to be proprietary business information. Accordingly, the specified columns and lines shall be given confidential classification.

DECLASSIFICATION

TECO seeks protection of the coal and coal transportation contract information specified as confidential for a minimum period of two years. The need for two or more years of confidentiality is vital not only to the company and its ratepayers, but to the vendors of coal and coal transportation services as well. The company set forth the following justification for this position:

Bidders for the sale of coal seek to optimize their profit margin. Disclosure of the prices paid by the utility for coal enables the bidder to increase price bids, which would ultimately bring detriment to the ratepayers. TECO firmly believes that the disclosure of information concerning prices paid within the last two years will increase the price TECO must pay for coal, which would be detrimental to its ratepayers.

Recent bids received by TECO contained a \$4.17 per ton spread between the bids. The low bid undoubtedly would have been higher had the bidders had full knowledge of prices paid by TECO. Bidders will always seek to optimize their profits by submitting bids that are as high as the market will bear. If market data is disclosed, this would discourage suppliers from bidding competitively, because

the suppliers would increase their bids to the level of past payments made by TECO to its suppliers.

Gatliff Coal and TECO Transport and Trade sell coal and bulk commodity transportation services in the open non-regulated marketplace. The prices at which their goods and services are sold are not publicly disclosed anywhere by publication or voluntary dissemination because it would materially lessen their competitive posture with customers other than TECO. Outside customers who negotiate for coal or coal transportation services are placed at a competitive advantage for these goods or services if they know the cost of the goods or services.

An analyst for an outside customer of Gatliff or TECO Transport who reads the written transcripts of public fuel hearings or reads the written orders of the FPSC can easily discover that until November 1, 1988, Tampa Electric paid cost for coal from Gatliff and for coal transportation from TECO Transport. Further, the publication of the stipulation agreement between the parties in 1988 indicated that the initial benchmark price was close to cost and subsequent testimony indicates the revised contract escalates from cost.

As long as an outside customer does not know how such an escalation clause changes price, the cost cannot be calculated. However, publicizing the price of coal or coal transportation services will tell an outside customer how much the escalation has been and make it easy for him to calculate cost.

Because of the seasonality of costs in both businesses, a full year's cost data is necessary for an accurate cost measurement. A second year must pass before one full year can be compared with a second year to measure the escalation accurately. So a perceptive vendor seeks two years of data to make his cost estimates. The competitive industries recognize that data beyond two years is not helpful to them, as enough factors may change in that time frame for costs to be much different from what was incurred. Any date less than two full years old is extremely valuable to outside customers in contracting for services with Gatliff or TECO Transport. The difference of small amounts per ton can mean millions of dollars' difference in cost.

A loss of outside business by Gatliff or TECO Transport will affect not only Gatliff or TECO Transport but, if large enough, it could affect the credibility of the companies. The prices negotiated with Tampa Electric by these vendors took into consideration their costs and revenues at the time of negotiation, including their costs and revenues at the time of negotiation,

including the revenues form outside customers. A significant loss of outside business could cause Gatliff or TECO Transport to fail, since under market pricing regulation TECO will not make up the difference to them in cost. In turn, a failure of these vendors would leave TECO and its customers with only higher cost alternatives for Blue Gem coal and for coal transportation to Tampa, a higher cost that would be paid by TECO's ratepayers. So the continued credibility of Gatliff and TECO Transport is important to protect the company's ratepayers from higher cost alternatives.

In addition, TECO requests that the confidential information relating to fuel oil contract data also not be declassified until at least two years after it is classified confidential. TECO argues that ideally, TECO's interests would be best protected by adopting a declassification date which is at least six months beyond the expiration of the contract pursuant to which the prices in question were determined.

TECO's ability to negotiate future contracts for No. 2 and No. 6 oil would reasonably likely be impaired if pricing information as described above were disclosed during the contract period or prior to the negotiation of a new contract. TECO typically renegotiates its No.2 and No. 6 fuel oil contracts and fuel related services contracts prior to the end of such contracts. On occasion some contracts are renegotiated after the end of the current contract period. In this situation, renegotiations are normally completed within six months. Therefore, it is necessary to maintain the confidentiality of the information for six months after the end of the individual contract period to which the information relates.

TECO'S No. 2 contract was renegotiated effective October 1, 1990 and its No. 6 contract was renegotiated effective September 1, 1990. In many instances the declassification date proposed above would be beyond two years from the date the information is classified. Therefore, and in order to simplify the determination of a date of declassification date, TECO states that it is willing to settle for a declassification date which is two years from the date the material in question is initially classified. TECO claims this will avoid having to refer to contract expiration dates which vary from contract to contract. At the same time, it will afford the company some minimum period of protection from having this sensitive information disclosed publicly.

It is found that TECO has shown good cause to extend the period for confidential classification beyond the statutory 18 month limit. Accordingly, the proprietary business information

detailed above shall be confidential for a period of two years from the date of this Order.

It is, therefore

ORDERED by Commissioner J. Terry Deason, as Prehearing Officer, that confidential classification is granted in part and denied in part for Document No. 6289-94 and corresponding staff audit workpapers (Document No. 6111-94) filed by Tampa Electric Company, as discussed in the body of this Order. It is further

ORDERED that confidential classification granted to the proprietary business information specified herein shall expire two years from the date of issuance of this Order in the absence of a renewed request for confidentiality pursuant to Section 366.093, Florida Statutes. It is further

ORDERED that this Order will be the only notification by the Commission to the parties concerning the expiration of the confidentiality time period.

By ORDER of Commissioner J. Terry Deason, as Prehearing Officer, this 24th day of <u>January</u>, <u>1995</u>.

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J. TERRY DEASON, Commissioner and Prehearing Officer

(SEAL)

VDJ

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer: (2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or (3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.