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a

# RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION  
ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA  
KENNETH A. HOFFMAN  
THOMAS W. KONRAD  
R. DAVID PRESCOTT  
HAROLD F. X. PURNELL  
GARY R. RUTLEDGE  
R. MICHAEL UNDERWOOD  
WILLIAM B. WILLINGHAM

POST OFFICE BOX 551, 32302-0551  
215 SOUTH MONROE STREET, SUITE 420  
TALLAHASSEE, FLORIDA 32301-1841

GOVERNMENTAL CONSULTANTS:  
PATRICK R. MALOY  
AMY J. YOUNG

TELEPHONE (904) 681-6788  
TELECOPIER (904) 681-6515

December 15, 1995

**ORIGINAL  
FILE COPY**

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center  
Room 110  
Tallahassee, Florida 32399-0850

**HAND DELIVERY**

Re: Docket No. 950495-WS

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Southern States Utilities, Inc. ("SSU") are the following documents:

1. Original and fifteen copies of SSU's Motion for Reconsideration of Order No. PSC-95-1504-PCO-WS;
2. Original and fifteen copies of SSU's Motion for Reconsideration of Order No. PSC-95-1503-PCO-WS;
3. Original and fifteen copies of SSU's Request for Oral Argument; and
4. A disk in Word Perfect 6.0 containing a copy of the document entitled "SSU-RCN1.MOT."

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely,

*Kenneth A. Hoffman*  
Kenneth A. Hoffman

ACK

AFA 3

APP

CAF

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CPC

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SEC 1

WAS William

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KAH/rl  
cc: All Parties of Record  
Trib.3

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FPSC-RECORDS/REPORTING

Motion PSC 95-1504    Motion PSC 95-1503  
DOCUMENT NUMBER-DATE    DOCUMENT NUMBER-DATE

12672 DEC 15 95    12673 DEC 15 95

FPSC-RECORDS/REPORTING    FPSC-RECORDS/REPORTING

DOCUMENT NUMBER-DATE  
*12674* DEC 15 95  
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

RECEIVED  
DEC 15 1995

In Re: Application by Southern )  
States Utilities, Inc. for rate )  
increase and increase in service )  
availability charges for Osceola )  
Utilities, Inc., in Osceola )  
County, and in Bradford, Brevard, )  
Charlotte, Citrus, Clay, Collier, )  
Duval, Highlands, Lake, Lee, )  
Marion, Martin, Nassau, Orange, )  
Osceola, Pasco, Putnam, Seminole, )  
St. Johns, St. Lucie, Volusia, )  
and Washington Counties. )

Docket No. 950495-WS

Filed: December 15, 1995

SSU'S MOTION FOR RECONSIDERATION  
OF ORDER NO. PSC-95-1504-PCO-WS

SOUTHERN STATES UTILITIES, INC., ("SSU") by and through its undersigned counsel, and pursuant to Rules 25-22.0376 and 25-22.037(2)(b), Florida Administrative Code, hereby moves the full Commission to reconsider the hereinbelow identified portion of Order No. PSC-95-1504-PCO-WS, entered by Commissioner Diane K. Kiesling, as Prehearing Officer, and issued in this docket on December 5, 1995. In support of this Response, SSU states as follows:

1. Order No. PSC-95-1504-PCO-WS, entered by Commissioner Diane K. Kiesling, as Prehearing Officer, and issued in this docket on December 5, 1995 (hereinafter "the Order"), granted the Office of Public Counsel's ("OPC") Fifth Motion to Compel requiring SSU to provide OPC with copies of portions of documents responsive to OPC Document Request No. 71, from OPC's First Set of Document Requests, served July 18, 1995, (hereinafter "the tax return documents"). The salient facts underlying the dispute are adequately described in SSU's September 29 Response to OPC's Fifth

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

Motion to Compel and Motion for Protective Order ("Motion for Protective Order"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

2. The Commission must reconsider the subject Order as set forth herein for the following reasons: (1) the Order is premised on a mistake of law as to a utility's ability to request and the Commission's authority to grant relief other than a temporary exemption from Chapter 119.07(1), Florida Statutes, through a motion for temporary protective order filed pursuant to Rule 25-22.006(5)(c), Florida Administrative Code; (2) the Order contains a mistake of law and fact as to the question of OPC's waiver of its right to copy the tax return documents; and (3) the Order contains a mistake of law and fact insofar as it ignores the relevancy arguments SSU made in its Motion for Protective Order. Each of these errors is addressed in detail below.

3. The Order correctly points out that at the time SSU allowed OPC to inspect the tax return documents, SSU filed a motion for temporary protective order pursuant to Rule 25-22.006(5)(c), Florida Administrative Code. Order at p. 2. However, the Order then erroneously concludes that as a result of SSU's filing:

SSU could have, and should have, requested such protection [from the copying of the documents] at the time it filed for a temporary protective order . . . at which time SSU already knew that copying of the documents was at issue.

Order at p. 2.

4. Nowhere in Rule 25-22.006, Florida Administrative Code, is a utility authorized to request or the Commission authorized to

grant relief other than an exemption from Chapter 119.07(1), Florida Statutes. Rule 25-22.006(5)(c), Florida Administrative Code, regarding temporary exemptions of the type involved here specifically states:

**When a utility or other person agrees to allow Public Counsel to inspect or take possession of utility information for the purpose of determining what information is to be used in a proceeding before the Commission, the utility may request a temporary protective order exempting the information from Section 119.07(1), F.S.**

(Emphasis supplied.) In this case, SSU agreed to allow OPC to inspect, but not take possession of, by copying, the subject documents. The rule contemplates such alternatives, as it applies if a utility allows OPC inspection "or" possession. More importantly, however, utility requests for a temporary exemption from Chapter 119.07(1), Florida Statutes, are required in either case since OPC may extract and take notes of confidential information which is merely inspected, and a temporary protective order is needed to preserve the exemption for the extracted information -- hence the procedure SSU followed in this case. The sole focus and intent of Rule 25-22.006 is to provide a procedure for establishing exemptions from Section 119.07(1). Further, the particular focus of Rule 25-22.006(5)(c) is to expedite such exemptions so that OPC may obtain exempt information more quickly. Neither 25-22.006(5)(c) nor any part of Rule 25-22.006, nor the statutory authority for said rules, Section 367.156, Florida Statutes, have anything to do with protection from the discovery itself, which is the issue here. Rule 25-22.006(5)(c),

specifically, provides only a mechanism for a temporary exemption from Section 119.07(1), Florida Statutes, not a temporary exemption from complying with a discovery demand, as the Order erroneously concludes. That flawed conclusion, SSU maintains, appears to be a material rationale for the Order. Accordingly, the Commission should reverse the Order and ascribe no significance whatsoever to SSU's motion for temporary protective order for the tax return documents.

5. OPC waived its right to copy the tax return documents, and the Order contains a mistake of law and fact by not considering all of the facts establishing same and thereby making an erroneous conclusion of law.

6. In SSU's Motion for Protective Order, Exhibit A hereto, SSU presented detailed facts establishing the factual basis for establishing that OPC waived its right under Rule 1.350 of the Florida Rules of Civil Procedure to copy the subject documents. Briefly stated, SSU established not only that its written response to OPC's document request clearly stated copying of the requested documents would not be permitted, but also that OPC consented to such **three times**. On September 1, 1995, in the presence of SSU's counsel and two SSU officers, OPC's counsel and a senior OPC staff accountant **expressly** consented that copying would not take place. Further, twice thereafter before the inspection took place, once in writing and once by telephone, OPC tacitly consented that copying would not take place because OPC voiced no concern with what it already consented to. SSU relied on this consent and produced the

documents for inspection on short notice. None of those facts can be disputed by OPC, and none timely were in the way of a response to SSU's Motion for Protective Order. As such, any response thereto has been waived by OPC. The Order simply neglects these facts and states,

Neither **merely informing** a party of the intent to produce, but to deny copying, nor prior practice in that regard, will provide protection . . . under the discovery rules.

Order at p. 2 (emphasis added). There was, to say the least, no merely informing OPC that copying was not permitted. OPC consented that copying would not take place. The Order overlooks that very critical point of fact. In addition, there could not have been any circumstances known to OPC at the time of inspection which were either not known or which could not have been known to OPC during each of the three times OPC consented that copying would not take place. Thus, OPC's consent could not somehow have been mistaken.

7. The law on waiver is clear.

A waiver is the intentional relinquishment of a known right and may be express or implied. A party may waive any rights to which he or she is legally entitled, by actions or conduct warranting an inference that a known right has been relinquished (citations omitted).

Torres v. K-Site 500 Associates, 632 So.2d 110, 112 (Fla. 3d DCA 1994) and cases cited therein. In Davis v. Davis, 123 So.2d 377 (Fla. 1st DCA 1960), the court held

Waiver . . . may be inferred from conduct or acts **putting one off his guard and leading him to believe** that the demanding party has waived the right sought to be enforced.

123 So.2d at 381 (emphasis added) (footnote omitted).

8. In this case, OPC knew or must be charged with knowledge that it had the right to copy the documents requested pursuant to the rules of discovery. As explained above and in SSU's Motion for Protective Order, OPC, by its actions and conduct, knowingly, intentionally, and overtly waived that right and put SSU "off its guard" by suddenly proposing to change course on the day the inspection of the subject documents took place. Such conduct is not permitted under the law. A right, once waived, cannot be reclaimed without the consent of the opposing party. See e.g. Thomas N. Carlton Estate, Inc. v. Keller, 52 So.2d 131 (Fla. 1951). OPC, having waived its right to copy the subject documents, cannot, as a matter of law, now reclaim that right without SSU's consent. SSU does not give that consent. Further, as a matter of practice, such conduct by OPC should not be permitted. The instant Order leaves SSU no choice but to have refused any inspection at all or to truncate the inspection as soon as it became known that OPC would revoke its consent. Had SSU done this, OPC may have had no information at all from the tax return documents prior to having to file its testimony under the original case schedule. SSU instead allowed the inspection to take place and even made an extra effort to resolve OPC's complaint. As a matter of practice, the Order sends the signal to the utility that it should not cooperate with OPC even as to the extent of those matters agreed to in discovery because OPC is not accountable for its acts.

9. The flawed conclusion in the Order concerning OPC's waiver of its right to copy the subject documents is clearly a material

rationale for the Order. Accordingly, the Commission should reverse the Order and grant SSU's Motion for Protective Order.

10. The Order contains a mistake of law and fact insofar as it ignores the relevancy arguments SSU made in its Motion for Protective Order, apparently in favor of a rule of all-encompassing relevancy, with documents protected by confidentiality procedures. SSU notes here as above, OPC has waived its right to counter SSU's arguments as to relevancy, as well as to SSU's even raising said arguments because OPC did not file a timely response to SSU's Motion for Protective Order.

11. As indicated in SSU's Motion for Protective Order, a great deal of the information in the tax return documents has absolutely nothing to do with this case or with SSU. For instance, Schedules Nos. 36, 37, and 36 of MPL's 1994 consolidated federal tax return pertain exclusively to the Lehigh Corporation group. The same is true for Schedules Nos. 31, 32, and 33 of MPL's 1993 consolidated federal tax return. Thus, the overly broad request seeks information which is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. See Calderbank v. Cazares, 435 So.2d 377 (Fla. 5th DCA 1993), Krypton Broadcasting v. MGM-Pathe Communications Co., 629 So.2d 852 (Fla. 1st DCA 1994). Only to the extent of the tax return documents' containing information pertinent to SSU exclusively and to SSU as part of a larger whole would the requested information be discoverable at all. See Cooper v. Fulton, 117 So.2d 33 (Fla. 3rd DCA 1960) (where plaintiff sought defendant corporation's books and



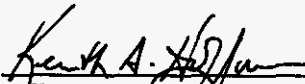
records, plaintiff only entitled to books and records related to business at issue and not to books and records of defendant's related businesses). In addition, as stated in SSU's Motion for Protective Order, the income statements and balance sheets of those corporations related to SSU only by virtue of having the same ultimate parent corporation, Minnesota Power and Light ("MPL"), are contained in the U-3A-2 Securities and Exchange Commission reports already given OPC, and the book/tax differences applicable to SSU operations are detailed in the C Schedules in the MFRs and the workpapers already provided to OPC. The Order errs by not taking these facts into consideration and by failing to weigh the tenuous probative value of the documents which OPC demands copies of against MPL's interest in maintaining the integrity and security of its tax returns. See e.g. Ernst & Ernst v. Reedus, 260 So.2d 258 (Fla. 3rd DCA 1972). The Order seem to indicate that balancing these interests, and the test of relevancy as a whole, both undisputed parameters and criteria for discovery, are done away with and now replaced by the Commission's confidentiality rule. SSU submits that this apparent conclusion is a mistake of law, which the Commission must reverse.

12. As required to preserve its rights, SSU will not produce copies of the tax return documents as required by the Order pending the disposition of this Motion and any further litigation concerning this dispute. However, prior to filing this Motion, counsel for SSU contacted counsel for OPC and stated SSU's desire to resolve this dispute. SSU represents that it will undertake its

best efforts to continue to work with OPC to effect such a resolution, and SSU will inform the Commission of any results.

WHEREFORE, in consideration of the foregoing, Southern States Utilities, Inc. moves that the full Commission reconsider Order No. PSC-95-1504-PCO-WS and grant its Motion for Protective Order.

Respectfully submitted,

  
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KENNETH A. HOFFMAN, ESQ.  
WILLIAM B. WILLINGHAM, ESQ.  
Rutledge, Eckenia, Underwood,  
Purnell & Hoffman, P.A.  
P. O. Box 551  
Tallahassee, FL 32302-0551  
(904) 681-6788

and

BRIAN P. ARMSTRONG, ESQ.  
MATTHEW FEIL, ESQ.  
Southern States Utilities, Inc.  
1000 Color Place  
Apopka, FL 32703  
(407) 880-0058

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished by U.S. Mail to the following this 15th day of December, 1995:

Lila Jaber, Esq.  
Division of Legal Services  
2540 Shumard Oak Boulevard  
Gerald L. Gunter Building  
Room 370  
Tallahassee, FL 32399-0850

W. Allen Case, President  
Sugarmill Woods Civic Assoc.  
91 Cypress Boulevard West  
Homosassa, FL 34446

Charles J. Beck, Esq.  
Office of Public Counsel  
111 W. Madison Street  
Room 812  
Tallahassee, FL 32314-5256

Kjell W. Pettersen  
Chairman, MIFWRDFC  
P.O. Box 712  
Marco Island, FL 33969

Michael B. Twomey, Esq.  
P. O. Box 5256  
Tallahassee, FL 32314-5256

Robert Bruce Snow  
20 N. Main St.  
Brooksville, FL 34601-2850

Donald R. Odom  
Chief Asst. County Atty.  
Hillsborough County  
P.O. Box 1110  
Tampa, FL 33601

Arthur I. Jacobs, Esq.  
Jacobs & Peters  
P.O. Box 1110  
Fernandina Beach, FL  
32305-1110

Mary E. Harlan  
Assistant County Attorney  
Polk County  
P.O. Box 1110  
Bartow, FL 33831

Mr. Morty Miller  
President  
Spring Hill Civic Assoc.  
P.O. Box 3092  
Spring Hill, FL 34606

Mr. Paul Mauer  
11364 Woodson Loop N  
Jacksonville, FL 32225

Mr. Frank E. Kane  
1208 E. Third Avenue  
Lehigh Acres, Florida 33936

  
\_\_\_\_\_  
KENNETH A. HOFFMAN, ESQ.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application by Southern )  
States Utilities, Inc. for rate )  
increase and increase in service )  
availability charges for Osceola )  
Utilities, Inc., in Osceola ) Docket No. 950495-WS  
County, and in Bradford, Brevard, )  
Charlotte, Citrus, Clay, Collier, ) Filed: September 29, 1995  
Duval, Hernando, Highlands, )  
Hillsborough, Lake, Lee, Marion, )  
Martin, Nassau, Orange, Osceola, )  
Pasco, Polk, Putnam, Seminole, )  
St. Johns, St. Lucie, Volusia, )  
and Washington Counties. )  
\_\_\_\_\_ )

SSU'S RESPONSE TO CITIZENS' FIFTH MOTION TO COMPEL,  
FIFTH MOTION TO POSTPONE DATE FOR FILING INTERVENOR TESTIMONY  
AND SSU'S MOTION FOR PROTECTIVE ORDER

SOUTHERN STATES UTILITIES, INC., ("SSU") by and through its undersigned counsel, and pursuant to Rule 25-22.037(2)(b), Florida Administrative Code, hereby files this Response to the Citizens' Fifth Motion to Compel and Fifth Motion to Postpone Date for Filing Intervenor Testimony (collectively referred to herein as the "Motion") which was filed by the Office of Public Counsel ("OPC") on September 22, 1995. Pursuant to Rule 25-22.034, Florida Administrative Code and Rule 1.280(c), Florida Rules of Civil Procedure, SSU also moves for a protective order as set forth herein below. In support of this Response and Motion for Protective Order, SSU states as follows:

1. OPC's Motion should be denied and SSU's Motion for Protective Order granted because OPC consented to SSU's manner of producing the documents which are the subject of OPC's Motion.
2. The subject of this OPC Motion is SSU's Response to

EXHIBIT "A"

Document Request No. 71 from OPC's First Set of Document Requests, served July 18, 1995. Document Request No. 71 states as follows:

Provide a copy of all federal income tax returns for MPL for each of the years 1992, 1993, and 1994, including a complete copy of any and all schedules, workpapers, and consolidating schedules.

By response served September 7, 1995, OPC was notified of the manner in which SSU's ultimate parent, Minnesota Power & Light ("MPL"), would make available the requested tax returns, schedules, and workpapers ("tax return documents"). That Response, a copy of which is attached hereto as Exhibit A, states as follows:

The consolidated federal income tax returns for MPL, related workpapers and IRS correspondence will be made available for on-site review at the SSU offices in Apopka, FL with one weeks notice or may be reviewed at the offices of Minnesota Power in Duluth, MN.

Since these items are confidential, they will be available for review but may not be copied.

At no time prior to OPC's on-site review of the requested tax return documents did OPC express any disagreement whatsoever with SSU's proposed manner of inspection. SSU's proposed manner of inspection of tax return documents in this case is consistent with the accepted practice SSU and OPC have employed in the past for all SSU rate filings since MPL became the ultimate parent to SSU.

3. More importantly, however, before the response to Document Request No. 71 was served, SSU representatives met with OPC representatives in Apopka on September 1, 1995, to discuss various pending document requests which SSU agreed to produce on site. Present at this September 1 meeting were counsel for SSU,

SSU's Controller, SSU's Assistant Vice President of Finance and Administration, counsel for OPC, and a senior OPC staff accountant. During the course of the discussion, OPC's accountant mentioned the tax return documents and described the procedure for inspection which had been used in the past, noting that the tax return documents were available for review in the presence of an MPL employee but that no copies were allowed. At the conclusion of the accountant's statement, counsel for OPC responded to the effect that that was acceptable as long as the tax return documents could be inspected. OPC's accountant expressed agreement with counsel's statement, adding that the procedure did not trouble him particularly and he only wanted the procedure to be clear to counsel. At no time during that meeting did counsel for OPC express any disagreement with the manner of inspection proposed for the tax return documents. Counsel for OPC consented to the proposed method for inspection. OPC's representatives were also told that one week's advance notice would be needed prior to inspection of the tax return documents.

4. After a period of several days where counsel for SSU and counsel for OPC were unable to reach one another, a conference call among counsel for SSU, SSU's Assistant Vice President of Finance and Administration, counsel for OPC, and two senior OPC staff accountants took place on September 15, 1995. Prior to that date, counsel for OPC sent counsel for SSU a letter delineating items which OPC sought to inspect on-site in Apopka the following Monday, September 19, 1995. A copy of the aforementioned letter is

attached hereto and marked Exhibit B. Nowhere in the letter does OPC express disagreement with the manner for inspecting the tax return documents, and at no time during the conversation on the 15th did OPC express disagreement with the manner for inspecting the tax return documents.

5. Because of difficulties in coordinating PSC Staff participation in the tax return documents inspection, OPC requested during the same September 15 conference that SSU endeavor to make arrangements for OPC to inspect the tax return documents early in the week beginning September 18. This request was made even though the statement in the Response to Document Request No. 71 indicated that one week's notice would be needed. Fortunately, the MPL employee in charge of preparing the tax return documents and the C Schedules filed in the MFRs for this rate proceeding was available to travel to Apopka on short notice. As stated in OPC's Motion, OPC representatives inspected the tax return documents on September 19. It was on September 19 that OPC representatives for the first time expressed disagreement with the consent described hereinabove. Disagreement with the consent was expressed by OPC representatives to the MPL employee, who in turn called the disagreement to the attention of SSU counsel. On the morning of September 20, counsel for OPC informed SSU counsel that OPC intended to file a motion to compel SSU to provide copies of the tax return documents. After reaffirming SSU's position that copies of the tax return documents in their entirety would not be provided, SSU counsel suggested that OPC reexamine the documents in an attempt to identify those

specific items which OPC believed essential to copy. The clear intent of this suggestion was for OPC to limit what it needed in order to avoid yet another motion to compel. To accommodate this plan, the MPL employee cancelled his return travel plans so OPC's representatives could have a second inspection of the tax return documents. During that second inspection, OPC representatives compiled lists of the materials which they believed were essential to be copied. Those lists are attached hereto as Exhibit C. SSU submits that the items identified on Exhibit C are clearly not limited in scope.

6. Pursuant to Rule 25-22.034, Florida Administrative Code, the presiding officer may issue appropriate orders to effectuate the purposes of discovery. Pursuant to Rule 1.280(c), Florida Rules of Civil Procedure, for good cause shown, the presiding officer may enter an order protecting a party or person from annoyance, embarrassment, oppression, or undue burden or expense imposed upon the party or person by the discovery requests of another. In consideration of the above described facts, where OPC not only changed its position but had two opportunities to inspect the tax return documents, the Commission should deny OPC's Motion and enter a protective order restricting OPC from obtaining copies of the tax return documents.

7. The Commission should also weigh the following additional factors which demonstrate how OPC's request for copies would



constitute annoyance, embarrassment and oppression.<sup>1</sup> The tax returns of a corporation the size of MPL are highly confidential, and the strictest of controls are placed on the dissemination of any portion of the returns. SSU submits that the probitive value of all of the requested tax return documents to the issues in this case is extremely limited for the following reasons:

(a) SSU is only one of a host of MPL subsidiaries included in the consolidated tax returns, so information directly related to SSU in the tax return documents is minimal;

(b) All of the book/tax differences applicable to SSU operations are already detailed in the C Schedules which are included in the MFRs, and the C Schedule workpapers have now been provided to OPC pursuant to an outstanding discovery request;

(c) OPC has yet to identify the specific relevant evidence to which the information sought bears a reasonably calculated causal connection. OPC only suggests by this discovery its interest in issues which the Commission or the courts have already conclusively decided, e.g. acquisition adjustments for utility transfers which took place by the transfer of shares of utility stock and proper regulatory treatment of a gain on the sale of utility assets when the utility recovered no depreciation on the sold assets from current customers. If OPC intends to raise these issues, OPC

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<sup>1</sup>SSU should not be foreclosed from making these arguments at this time rather than during the time allowed for objections. As stated above, OPC withdrew its consent to the inspection method SSU suggested for this case and which had consistently been employed in the past. SSU should therefore be held to no higher a standard of consistency than OPC is held to.

should be required to explain how the facts in the present case are at least facially different from past precedent;

(d) The income statements and balance sheets for all MPL subsidiaries are included in the form U-3A-2 reports which MPL files with the Securities Exchange Commission ("SEC"). Those reports are public record with the SEC, and copies of those reports have already been provided to OPC. Thus, to the extent OPC seeks book income and balance sheet figures for MPL subsidiaries from the tax returns, OPC already has the information in the U-3A-2 reports; and

(e) Standard practice in the industry among the larger utilities in the State of Florida is to allow OPC to inspect but not copy tax returns. OPC has followed that practice with SSU and MPL in the past. Now OPC has singled out SSU and MPL for disparate treatment based on what appears to be nothing other than another opportunity for harassment.

8. Upon weighing the possible probity of the documents which OPC demands copies of against MPL's interest in maintaining the integrity and security of its tax returns, the Commission should grant SSU's motion for a protective order. See e.g. Ernst & Ernst v. Reedus, 260 So.2d 258 (Fla. 3rd DCA 1972).

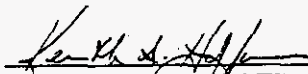
9. In consideration of the foregoing, SSU should not be compelled to respond further to OPC's Document Request No. 71, and OPC's Motion for More Time to File Testimony should be rejected. Even if SSU is required to produce copies of the tax return documents, OPC's request for additional time to file its testimony

should still be denied because no authority entitles a party to a comprehensive presumption of prejudice arising from each and every discovery dispute and because OPC has already twice inspected the tax return documents, so prejudice to OPC from withholding copies should be minimal.

10. For the reasons stated in SSU's prior responses to OPC's Motions, oral argument should not be granted.

WHEREFORE, for the foregoing reasons, SSU respectfully requests that OPC's Motion be denied and SSU's Motion for Protective Order is requested hereinabove be granted.

Respectfully submitted,

  
KENNETH A. HOFFMAN, ESQ.  
WILLIAM B. WILLINGHAM, ESQ.  
Rutledge, Ecenia, Underwood,  
Purnell & Hoffman, P.A.  
P. O. Box 551  
Tallahassee, FL 32302-0551  
(904) 681-6788

and

BRIAN P. ARMSTRONG, ESQ.  
MATTHEW FEIL, ESQ.  
Southern States Utilities, Inc.  
1000 Color Place  
Apopka, FL 32703  
(407) 880-0058

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing SSU's Response Citizens' Fifth Motion to Compel, Fifth Motion to Postpone Date for Filing Intervenor Testimony and SSU's Motion for Protective Order was furnished by U.S. Mail to the following this 29th day of September, 1995:

Lila Jaber, Esq.  
Division of Legal Services  
2540 Shumard Oak Boulevard  
Gerald L. Gunter Building  
Room 370  
Tallahassee, FL 32399-0850

Charles J. Beck, Esq.  
Office of Public Counsel  
111 W. Madison Street  
Room 812  
Tallahassee, FL 32314-5256

Michael B. Twomey, Esq.  
P. O. Box 5256  
Tallahassee, FL 32314-5256

Mr. W. Allen Case  
President  
Sugarmill Woods Civic Asso.  
91 Cypress Blvd., West  
Homosassa, FL 34446

Joseph Coriaci, Pres.  
Marco Island Civic Asso.  
413 S. Barfield Drive  
Marco Island, FL 33937

Mr. Morty Miller  
President  
Spring Hill Civic Asso., Inc.  
P. O. Box 3092  
Spring Hill, FL 34606

  
\_\_\_\_\_  
KENNETH A. HOFFMAN, ESQ.

EXHIBIT     A    

PAGE     1     OF     1    

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SOUTHERN STATES UTILITIES, INC.  
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS  
DOCKET NO.: 950495-WS

REQUESTED BY: OPC  
SET NO: 1  
DOCUMENT REQUEST NO: 71  
ISSUE DATE: 07/18/95  
WITNESS: BRUCE E. GANGNON  
RESPONDENT: Bruce E. Gangnon

DOCUMENT REQUEST: 71

Provide a copy of all Federal income tax returns for MPL for each of the years 1992, 1993, and 1994, including a complete copy of any and all schedules, workpapers, and consolidating schedules.

RESPONSE: 71

The consolidated federal income tax returns for MP&L, related workpapers and IRS correspondence will be made available for on-site review at the SSU offices in Apopka, FL with one week's notice or may be reviewed at the offices of Minnesota Power in Duluth, MN.

Since these items are confidential, they will be available for review but may not be copied.

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EXHIBIT BPAGE 2 OF 3

- #57.
- #63. Could we please set up a time to review the Price Waterhouse workpapers on either Monday, September 18, Tuesday, September 19, or Wednesday, September 20. I left a message to this effect on Morris Bencini's voice mail Tuesday morning.
- #70 and #71. I have left a message with Ann Cassseaux to try to coordinate the review of these documents with staff. We would like to review these materials some time next week in Apopka.
- #91. You have asked if we would review the invoices and vouchers in stages. I propose that the first third of these materials be available at 8:00 a.m. Monday; we will finish the review of those materials by the end of the day. If you would provide the second third at 8:00 a.m. Tuesday and the final third at 8:00 a.m. Wednesday, we will finish the review at the end of each day.
- #93 and #94. I propose that we follow the same procedure outlined for the materials responsive to request #91. If you provide one third of the materials at the beginning of each day Monday through Wednesday, we will complete our review of the respective materials by the end of each day.
- #97.
- #143. All of the documents listed in your response to interrogatories 8, 9 and 10 should be available as responsive to this request for production of documents.

EXHIBIT     B    

PAGE     3     OF     3    

• #155.

Thank you. Please call if you have any questions or would like to discuss the matters further.

Sincerely,

*Charlie Beck*

Charles J. Beck  
Deputy Public Counsel

CJB:bsr

EXHIBIT

C

PAGE

1

OF

3

MPL 1994 CONSOLIDATED RETURN

- ① Schedules 2, 23, 30, 34, 35, 36, 37, 38

MPL 1993 CONSOLIDATED RETURN

- ② Schedules 2, 7, 19, 26, 29, 30, 31, 32, 33

SSU INCOME TAX RETURN 1994FROM INDEX OF "K" SECTION WORKPAPERS

- ③ K, K-0, K-1.

SSU INCOME TAX RETURN 1993

- ④ Schedules 3, 8, 10

- ⑤ Form 1120

- ⑥ Notes to Return - 3 pages

- ⑦ From INDEX ~~OF~~ FOR SUBSIDIARIES - SSU

A (adjusting entries), B-3/6, B-4, B-8, B-12, B-14

B-17, B-20, B-22, E-2, E-4, E-7, J, P, T

U-17, U-18



E. ~~with~~ <sup>high</sup> ~~foot~~ K HOFFMAN

front of C

EXHIBIT

HA Form 1120

1. Sched 10 - ~~Some~~ Main + Losses (1994) PAGE 2 OF 3
2. Sched 11 - Time & Salary (1994)
3. Sched 12 - Other assets & Liab (1994)
4. Sched 13 p. 3, 4 (M-1)
5. Sched 14 - defer gain
6. Sched 9 - Asset Acq.
7. Notes ~~to~~ for 94 + 95 return (8 pages)
8. Book to tax T/B - 7 pages
9. C/R report - 18 pages
10. B-3 p. 1, 2 - Amort. of Acq.  
of B-3/1, 2, 3
11. B-3/9 VGU Acq. Adj.
12. B-3/12
13. B-6/14 sale of VGU
14. B-8 - Ref. debits
15. ~~B-8/6~~ ~~Debt~~ prop.  
B-8/6
16. & p. 2
17. B-8/6-2, 3, 4, 5, 6, 7 (Debt & Collier)
18. B-8/7 & B-8/7-1, 2 (Mapping)
19. B-8/8 & B-8/1, 2
20. B-8/2-3 - vt useful 94 EA015 collin pit  
20A. B-8/9
21. B-14/1, 2 Lobbying
22. B-17 penalties
23. B-19/1, 2 sub. allocat.
23. B-22 POI prepared stock
24. B-22/2 (B-22/2)
25. B-23/1 rate & can corp.
26. I, I-1, I-2 elimination (over)

27. P-4 Sale of Aubrey's land

28. P-5 Seaboard Blvd.

29. P-5/1, 2, 3, 4, 5

30. P-5/6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 Seaboard

31. B-25 Litch grants