

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Consideration of the tax impacts
associated with Tax Cuts and Jobs Act of 2017
for Florida Power & Light Company.

DOCKET NO. 20180046-EI
ORDER NO. PSC-2018-0342-CFO-EI
ISSUED: July 10, 2018

ORDER GRANTING FLORIDA POWER & LIGHT COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION
(DOCUMENT NO. 03207-2018)

On April 25, 2018, pursuant to Section 366.093, Florida Statutes (F.S.), and Rule 25-22.006, Florida Administrative Code (F.A.C.), Florida Power & Light Company (FPL) filed a Request for Confidential Classification (Request) for its responses to Office of Public Counsel's (OPC) First Request for Production of Documents, No. 5 (Document No. 03207-2018).

Request for Confidential Classification

FPL contends that its responses to OPC's First Request for Production of Documents, No. 5, as more specifically described in Exhibit C attached to its Request, constitute proprietary confidential business information entitled to protection under Section 366.093, F.S., and Rule 25-22.006, F.A.C. Exhibit C, attached to FPL's Request, contains a detailed matrix providing justification and support for confidential classification of the information on a line-by-line, column-by-column basis. FPL asserts that this information is intended to be and is treated by FPL as private and has not been publicly disclosed.

The information contained in FPL's response to OPC's First Request for Production of Documents, No. 5, consists of internally prepared documents discussing the Tax Cuts and Jobs Act of 2017 and proposed ratemaking treatments to implement that act. More specifically, these responses include documents and analyses prepared by FPL's auditing service provider, Deloitte, whose disclosure FPL contends would violate its agreement with Deloitte as well as Securities and Exchange Commission regulations. Given these facts, FPL argues that this material is protected by Sections 366.093(3)(e), F.S. FPL requests confidential classification for this information for a period of 18 months.

Ruling

Section 366.093(1), F.S., provides that records the Florida Public Service Commission (Commission) has found to contain proprietary business information shall be kept confidential and shall be exempt from Chapter 119, F.S. Section 366.093(3), F.S., defines proprietary confidential business information as information that is intended to be and is treated by the company as private, in that disclosure of the information would cause harm to the company's ratepayers or business operations, and has not been voluntarily disclosed to the public. Sections 366.093, F.S., provide that proprietary confidential business information includes, but is not limited to:

(e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.

Upon review, it appears the above-referenced information satisfies the criteria set forth in Section 366.093(3)(e), F.S., for classification as proprietary confidential business information. The information described above and in Exhibit C, attached to FPL's Request, appears to be information developed by Deloitte regarding different treatments of protected and unprotected deferred income taxes the disclosure of which would harm FPL's competitive business interests. Thus, the information contained in Document No. 03207-2018 shall be granted confidential classification.

Pursuant to Section 366.093(4), F.S., the information for which confidential classification is granted herein shall remain protected from disclosure for a period of up to 18 months from the date of issuance of this Order. At the conclusion of the 18-month period, the confidential information will no longer be exempt from Section 119.07(1), F.S., unless FPL or another affected person shows, and the Commission finds, that the records continue to contain proprietary confidential business information.

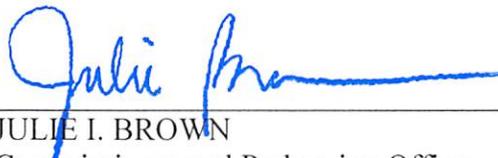
Based on the foregoing, it is hereby

ORDERED by Commissioner Julie I. Brown, as Prehearing Officer, that Florida Power & Light Company's Request for Confidential Classification of Document No. 03207-2018 is granted, as set forth herein. It is further

ORDERED that the information contained in Document No. 03207-2018, for which confidential classification has been granted, shall remain protected from disclosure for a period of up to 18 months from the date of issuance of this Order. 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 Julie I. Brown, as Prehearing Officer, this 10th day of July, 2018.



JULIE I. BROWN

Commissioner and Prehearing Officer
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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), 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.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

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 25-22.0376, Florida Administrative Code; or (2) 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 Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, 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.