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May 10, 1996

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

05368 MAY 10 #

FPSC-RECORDS/REPORTING

HAND DELIVERY

Re: Docket No. 950495-WS

Dear Ms. Bayo:

FPSC-RECORDS/REPORTING

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

- Original and fifteen copies of SSU's Sixth Request for Confidential Classification;
- 2. One copy of Attachment "A", which is an unedited version documents for which confidential classification is the requested, on which the information asserted to be confidential has been highlighted in yellow; and
- of the

	<ol> <li>A disk in Word Perfect 6.0 containing a copy of the document entitled "Confidnt.6".</li> </ol>
ACK	Please acknowledge receipt of these documents by stamping the
AFA	extra copy of this letter "filed" and returning the same to me.
APP	Thank you for your assistance with this filing.
CAF	mank you for your assistance with this fiffing.
СМИ	Sincerely,
CTR	
EAG	wheth p. willy
LEG	William B. Willingham
LIN	WBW/rl
OPC	CC: All Parties of Record
RCH	DOCUMENT DIUMBER-DATE DOCUMENTUMBER-DATE
SEC	05367 MAY 10 % 05368 MAY 10 9

### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application by Southern States Utilities, Inc. for rate increase and increase in service availability charges for Orange-Osceola Utilities, Inc. in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Hernando, High-) Docket No. 950495-WS lands, Hillsborough, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Polk, Putnam, Filed: May 10, 1996 Seminole, St. Johns, St. Lucie Volusia and Washington Counties.

# SSU'S SIXTH REQUEST FOR CONFIDENTIAL CLASSIFICATION

Southern States Utilities, Inc. ("SSU"), by and through its undersigned counsel, and pursuant to Rule 25-22.006(4), Florida Administrative Code, hereby files its Sixth Request for Confidential Classification with respect to documents produced in response to the Commission Staff's ("Staff") Twelfth Request for Production of Documents to SSU in the above-referenced docket. In support of its Sixth Request for Confidential Classification, SSU states as follows:

1. On April 22, 1996, SSU produced documents responsive to Staff's Twelfth Request for Production of Documents to SSU, specifically Document Request Nos. 81, 82, 83 and 84. SSU's response to Staff's Document Request No. 81 includes Appendix DR81-

DOCUMENT NUMBER-DATE

A, which contains SSU's computation of entries needed to adjust State Net Operating Losses ("NOLs") to 35% for SSU's 1993 Corporate Federal Income Tax Return. SSU's response to Staff's Document Request No. 82 includes Appendix DR82-A, which contains Schedules and other documents related to SSU's 1994 Corporate Federal Income Tax return. SSU's response to Staff's Document Request No. 83 includes Appendix DR83-A, which contains Schedules and other documents related to the 1994 Corporate Federal Income Tax return of SSU's parent company, Minnesota Power and Light Company ("MPL"). SSU's response to Staff's Document Request No. 84 includes Appendix DR84-A, which contains documents related to adjustments to the income statements of Lehigh Acquisition Corporation Subsidiaries, including M-1 adjustments. At the time these documents were produced, SSU filed its Fifth Notice of Intent to Request Confidential Classification, thereby notifying Staff and the parties of its intent to seek confidential classification of these documents.

2. SSU requests that the documents attached hereto and submitted to the Division of Records and Reporting as Attachment "A" be classified as "proprietary confidential business information" within the meaning of Section 367.156, Florida Statutes (1995). Attachment "A" is an edited version of the

documents on which the information asserted to be confidential has been blocked out by the use of an opaque marker. An unedited version of the document included in Attachment "A" has been submitted to the Division of Records and Reporting on this date under a separate cover and with the information asserted to be confidential highlighted in yellow.

3. Section 367.156(3), Florida Statutes, provides that "proprietary confidential business information" includes information

[W] hich is owned or controlled by the ... company, is intended to be and is treated by the ... company as private in that the disclosure of the information would cause harm to the ... company's business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or a private agreement that provides that the information will not be released to the public.

4. The information at issue is intended to be and is treated by SSU as proprietary and confidential. This information has been disclosed only to the Commission Staff pursuant to SSU's notice of intent to request confidential classification.

#### TAX RETURNS AND SUPPORTING DOCUMENTATION

5. The information contained in Appendices DR81-A, DR82-A, DR83-A and DR84-A consists of portions of Federal Income Tax Returns that have been filed by SSU and MPL, documents that support

and describe the information contained in the tax returns, and documents created in response to Staff's request to describe the tax returns and documents created to generate the tax returns. SSU maintains that the information requested by Staff is entitled to the protection of Section 367.156(3), Florida Statutes (1995).

- 6. The Commission previously has determined that income tax information and related documents constitute proprietary confidential business information as defined by Section 367.156(3), Florida Statutes (1995). See, e.g., Docket No. 900239-WS, Order No. 23838, issued December 7, 1990. In Order No. PSC-92-1073-CFO-WS, issued September 28, 1992 in Docket No. 920199-WS, the Commission specifically determined that the state and federal income tax returns of SSU and MPL, including related correspondence and supporting documentation, are entitled to confidential treatment. The documents at issue in Order No. PSC-92-1073-CFO-WS were produced in response to the following document request:
  - (30) Provide a complete copy of all Federal and state income tax returns for the years 1988, 1989, 1990 and 1991, including a complete copy of any and all consolidating schedules, workpapers and Schedule M.

The Commission determined that the information provided in response to Document Request No. 30 "shall be treated as proprietary confidential business information within the meaning of Section

367.156, Florida Statutes, and protected from public disclosure as required therein."<sup>1</sup> SSU maintains that the documents and information included in Appendices DR81-A, DR82-A, DR83-A and DR84-A is within the realm of the information that was requested in the above-referenced Document Request No. 30, which the Commission previously determined to be confidential proprietary information. In addition, in this proceeding the Commission has determined that the Federal income tax returns for MPL, including copies of "schedules, workpapers, and consolidating schedules" are entitled to a temporary protective order.<sup>2</sup>

7. Accordingly, the Commission should exercise its discretion by determining that the information in Appendices DR81-A, DR82-A, DR83-A and DR84-A constitutes "proprietary confidential business information."

<sup>1</sup>Order No. PSC-92-1073-CFO-WS at 6.

<sup>&</sup>lt;sup>2</sup>Order No. PSC-95-1286-CFO-WS at 2, issued October 17, 1995.

WHEREFORE, for the foregoing reasons, SSU respectfully requests that its Sixth Request for Confidential Classification be granted.

Respectfully submitted,

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### CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing SSU's Sixth Request for Confidential Classification was furnished by hand delivery(\*) and/or U. S. Mail to the following on this 10th day of May, 1996:

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