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February 15, 2017

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2017 FEB 15 PM 12:40
COMMISSION
CLERK

-VIA HAND DELIVERY -

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Private Letter Ruling ("PLR") Request of Florida Power & Light Company ("FPL")

Dear Ms. Stauffer:

Pursuant to Rule 25-14.011(4)(b), F.A.C., FPL is providing the Commission a copy of the PLR Request that FPL filed with the Internal Revenue Service on February 10, 2017. FPL considers the PLR Request to be confidential and accordingly enclosed is a Request for Confidential Classification. The PLR Request is Exhibit A to the Request for Confidential Classification.

Should you have any questions or concerns, please do not hesitate to contact my office at 561-304-5639.

Sincerely,

John T. Butler

REDACTED

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Enclosures

cc: Andrew Maurey (w/o encl.)
Suzanne Brownless (w/o encl.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Private Letter Ruling Request Relating to the Application of the Depreciation Normalization Rules of §168(i)(9) of the Internal Revenue Code of 1986

Docket No. 17 _____-EI

Filed: February 15, 2017

FLORIDA POWER & LIGHT COMPANY'S REQUEST FOR CONFIDENTIAL CLASSIFICATION OF PRIVATE LETTER RULING

Pursuant to Section 366.093, Florida Statutes ("Section 366.093"), and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") hereby requests confidential classification of its Private Letter Ruling Request Relating to the Application of the Depreciation Normalization Rules of §168(i)(9) of the Internal Revenue Code of 1986. In support of this Request, FPL states:

1. Rule 25-17.011(4)(b), Florida Administrative Code, provides that a utility must file with the Commission any ruling request with the Internal Revenue Service ("IRS") related to a normalization issue related to section 168 of the Internal Revenue Code. On February 10, 2017, FPL submitted to the IRS its Private Letter Ruling Request Relating to the Application of the Depreciation Normalization Rules of § 168(i)(9) of the Internal Revenue Code of 1986 ("PLR Request").

2. FPL's PLR Request contains confidential information. Accordingly, FPL files this Request for Confidential Classification to maintain continued confidential handling of the information contained in the PLR Request.

3. The following exhibits are included herewith:

a. Exhibit A is a copy of the PLR Request on which all of the information that FPL asserts is entitled to confidential treatment has been highlighted.

b. Exhibit B is a copy of the PLR Request on which all information that FPL asserts is entitled to confidential treatment has been redacted. Because the PLR Request is confidential in its entirety, Exhibit B consists of an identifying cover page.

c. Exhibit C is a table that identifies the information for which confidential treatment is sought and references the specific statutory basis for the claim of confidentiality. Exhibit C also identifies the declarant who supports the requested classification.

d. Exhibit D is the supporting declaration of Elizabeth Fuentes.

4. The Confidential Information is intended to be and has been treated by FPL as private, its confidentiality has been maintained, and its disclosure would cause harm to FPL and its customers. Pursuant to Section 366.093, such materials are entitled to confidential treatment and are exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review such as weighing the harm of disclosure against the public interest in access to the information.

5. The PLR request contains private tax payer information that is subject to Sections 192.0105(4) and 213.015(9), Florida Statutes, which set forth the Florida Tax Payers' Bill of Rights and provide that tax payers have the right to keep their tax information confidential. Additionally, the PLR contains names, addresses, identification numbers, locations, dates, amounts and other taxpayer identifying information that subject to protection under Section 6110(c)(1) of the Internal Revenue Code. This information is protected against public disclosure by Section 366.093(3)(e), Fla. Stat.

6. Upon a finding by the Commission that the Confidential Information is proprietary confidential business information, the information should not be declassified for a

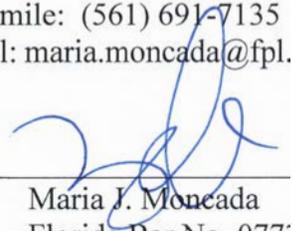
period of at least eighteen (18) months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. *See* § 399.093(4), Fla.Stat.

WHEREFORE, for the above and foregoing reasons, Florida Power & Light Company respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted.

John T. Butler, Esq.
Assistant General Counsel-Regulatory
Maria J. Moncada
Principal Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408
Telephone: (561) 304-5795
Facsimile: (561) 691-7135
Email: maria.moncada@fpl.com

By: _____


Maria J. Moncada
Florida Bar No. 0773301

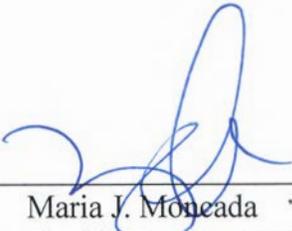
CERTIFICATE OF SERVICE
Docket 17 _____ -EI

I HEREBY CERTIFY that a true and correct copy of the foregoing* has been furnished

by hand-delivery this 15th day of February 2017 to:

Suzanne Brownless, Esq.
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
sbrownle@psc.state.fl.us

By: _____


Maria J. Moncada
Florida Bar No. 0773301

* The exhibits to this Request are not included with the service copies, but copies of Exhibits B, C and D are available upon request.

EXHIBIT A

CONFIDENTIAL

**FILED UNDER SEPARATE
COVER**

EXHIBIT B

REDACTED

Private Letter Ruling Request

Pages 1 - 40

ARE CONFIDENTIAL IN

THEIR ENTIRETY

EXHIBIT C

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida Power & Light Company

TITLE: Private Letter Ruling (PLR) Request

DATE: February 15, 2017

Description	Page Number	Conf. Y/N	Line/Column	366.093(3) F.S.	Affiant
PLR Request	40	Y	Pages: 1-40	(e)	Elizabeth Fuentes

EXHIBIT D

DECLARATION

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Private Letter Ruling Request Relating to the
Application of the Depreciation Normalization
Rules of §168(i)(9) of the Internal Revenue Code of
1986

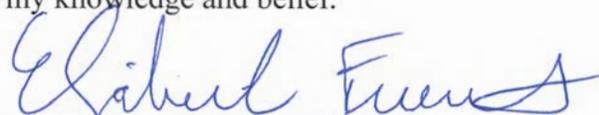
DECLARATION OF ELIZABETH FUENTES

1. My name is Elizabeth Fuentes. I am currently employed by Florida Power & Light Company ("FPL") as Senior Director of Regulatory Accounting. My business address is 9250 W. Flagler Street, Miami, Florida 33174. I have personal knowledge of the matters stated in this written declaration.

2. I have reviewed the documents and information included in Exhibit A to FPL's Request for Confidential Classification filed this date. The documents that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information. Specifically, the information consists of FPL's request for a private letter ruling ("PLR") submitted to the Internal Revenue Service. The PLR request contains private tax payer information that is subject to Sections 192.0105(4) and 213.015(9), Florida Statutes, which set forth the Florida Tax Payers' Bill of Rights and provide that tax payers have the right to keep their tax information confidential. Additionally, the PLR contains names, addresses, identification numbers, locations, dates, amounts and other taxpayer identifying information that subject to protection under Section 6110(c)(1) of the Internal Revenue Code. To the best of my knowledge, FPL has maintained the confidentiality of this information.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of eighteen (18) months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Under penalties of perjury, I declare that I have read the foregoing declaration and that the facts stated in it are true to the best of my knowledge and belief.


Elizabeth Fuentes

Date: 2/13/17