

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for rate) DOCKET NO. 950495-WS
increase and increase in service) ORDER NO. PSC-96-0823-CFO-WS
availability charges by Southern) ISSUED: June 26, 1996
States Utilities, Inc. for)
Orange-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.)
_____)

ORDER GRANTING CONFIDENTIAL CLASSIFICATION
OF COMMISSION DOCUMENT NO. 05368-96

On April 22, 1996, Southern States Utilities, Inc., (SSU or utility) filed its Fifth Notice of Intent to Request Confidential Classification of Commission Staff's Document Request Nos. 81 through 84. On May 10, 1996, SSU filed its Sixth Request for Confidential Classification. No parties have responded to SSU's request.

The documents at issue are Appendices DR81-A, DR82-A, DR83-A, DR84-A, contained in Commission Document No. 05368-96. Appendix DR81-A consists of SSU's computation of entries needed to adjust State Net Operating Losses to 35 percent for SSU's 1993 Corporate Federal Income Tax Return; Appendix DR82-A consists Schedules and other documents related to SSU's 1994 Corporate Federal Income Tax return; Appendix DR83-A consists of Schedules and other documents related to the 1994 Corporate Federal Income Tax return of SSU's parent company, Minnesota Power and Light Company (MPL); and Appendix DR84-A consists of documents related to adjustments to the income statements of Lehigh Acquisition Corporation and Subsidiaries, including M-1 adjustments.

Section 367.156(2), Florida Statutes, provides that proprietary confidential business information shall be exempt from disclosure under Section 119.07(1), Florida Statutes. Section 367.156(3), Florida Statutes, provides that proprietary confidential business information is:

[I]nformation . . . which is owned or controlled by the . . . company, is intended to be and is treated by . . . the company as

DOCUMENT NUMBER-DATE

06871 JUN 26 86

FPSC-REGISTRATION-REPORTING

ORDER NO. PSC-96-0823-CFO-WS
DOCKET NO. 950495-WS
PAGE 2

private in that the disclosure of the information would cause harm to the ratepayers . . . or 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.

SSU states that the information at issue is intended to be and is treated by SSU as proprietary and confidential and that this information has been disclosed only to the Commission staff pursuant to SSU's notice of intent to request confidential classification. The information contained in Document 05368-96 consists of tax information and related documents for SSU and MPL. SSU contends that the Commission has specifically determined in the past that these type of documents are confidential.

This Commission has recognized that federal income tax returns and the materials associated with the filing of those returns are confidential under federal law, specifically, 26 U.S.C. Section 6103(a), and therefore exempt from Section 119.07(1), Florida Statutes.

Based on the foregoing, SSU's Sixth Request for Confidential Classification is hereby granted. The documents at issue, federal income tax returns and workpapers related to those returns, are recognized as confidential materials. The confidential information discussed in this Order shall be classified as proprietary confidential business information for a period not longer than 18 months, and shall be returned to SSU according to the procedures found in Section 367.156(4), Florida Statutes, and Rule 25-22.006, Florida Administrative Code.

Based on the foregoing, it is

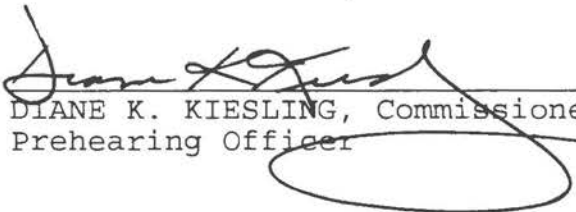
ORDERED by Commissioner Diane K. Kiesling, as Prehearing Officer, that Southern States Utilities, Inc.'s, Sixth Request for Confidential Classification is granted as to Appendices DR81-A, DR82-A, DR83-A, and DR84-A. It is further

ORDERED that, in accordance with Section 367.156(4), Florida Statutes, and Rule 25-22.006, Florida Administrative Code, any confidentiality granted to the documents specified herein shall expire 18 months from the date of this Order in the absence of a renewed request for confidential classification. It is further

ORDER NO. PSC-96-0823-CFO-WS
DOCKET NO. 950495-WS
PAGE 3

ORDERED that this Order shall be the sole notice of the expiration of confidentiality.

By ORDER of Commissioner Diane K. Kiesling, as Prehearing Officer, this 26th day of June, 1996.


DIANE K. KIESLING, Commissioner and
Prehearing Officer

(S E A L)

MEO

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.