

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for approval of) DOCKET NO. 881340-WS
 transfer of Certificates Nos. 306-W and)
 255-S in Lee County from Burnt Store) ORDER NO. 21013
 Utilities, Inc. to Southern States)
 Utilities, Inc.) ISSUED: 4-10-89

ORDER GRANTING REQUEST FOR CONFIDENTIALITY

On October 12, 1988, this Commission received an application seeking the approval of the transfer of Certificates Nos. 336-W and 255-S from Burnt Store Utilities, Inc. to Southern States Utilities, Inc.

By letter dated January 27, 1989, Burnt Store Utilities, Inc. (Punta Gorda Isles) requested that its consolidated federal tax returns for the years ended December 31, 1986 and 1987 be specified confidential. Income tax returns and related tax information are considered to be proprietary business information and confidential according to federal law. Title 25 USC §6103(a) states, in part:

Returns and return information shall be confidential, and except as authorized by this title . . . no officer or employee of any state . . . who has or had access to returns or return information under this section, . . . shall disclose any return or return information obtained by him in any manner

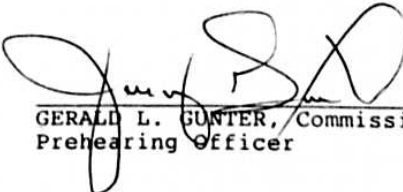
Section 367.156(1), Florida Statutes, states, ". . . Upon request of the utility, any records received by the commission which are shown to be proprietary confidential business information shall be kept confidential and shall be exempt from s. 119.07(1)." Upon review of the request, I find that the tax returns satisfy the requirements of Section 367.156, Florida Statutes, and should be classified confidential and exempt from public disclosure.

It is, therefore,

ORDERED by Gerald L. Gunter, Commissioner and Prehearing Officer, that the 1986, and 1987 federal income tax returns of Burnt Store Utilities, Inc. (Punta Gorda Isles) shall be classified, subject to appropriate protest proceedings, as specified confidential. It is further

ORDERED that if a protest is not filed within 14 days of the date of this Order, the Order will become final and effective. If a protest is filed, it will be resolved by the appropriate Commission panel pursuant to Rule 25-22.006(3)(d), Florida Administrative Code.

By ORDER of Gerald L. Gunter, Commissioner and Prehearing Officer, this 10th, day of April, 1989.



 GERALD L. GUNTER, Commissioner and
 Prehearing Officer

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