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June 24, 1994

HAND DELIVERED

IN REPLY REFER TO:

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

Re: Request for Specified Confidential Treatment
FPSC Docket No. 940001-EI

Dear Ms. Bayo:

In connection with a routine Commission Staff audit of fuel expense for the period ended March 31, 1994, Tampa Electric Company has provided the Commission's local audit staff access to the company's books and records including information pertaining to companies affiliated with Tampa Electric. Transmitted herewith are certain of those documents for which Tampa Electric requests specified confidential treatment pursuant to Section 366.093, Fla. Stat.

Enclosed herewith as Exhibit "A" is a confidential version of the documents which are the subject of this request. On this confidential version the sensitive information has been highlighted in yellow on those pages where confidential treatment is sought for only a portion of the information contained on the page. It is requested that this information not be disclosed publicly but, instead, be maintained as confidential proprietary business information pursuant to Section 366.093, Fla. Stat.

Enclosed as Exhibit "B" are two copies of a public version of the subject documents. The pages in Exhibit "B" have the sensitive information blacked out rather than highlighted.

The enclosed Exhibit "C" is a narrative detailing the nature of the sensitivity of each of these documents with an explanation of how Tampa Electric can be harmed in the event that Exhibit "A" is publicly disclosed.

With respect to the period of time during which these documents will be confidential, Tampa Electric asserts that, at the

DOCUMENT NUMBER-DATE

06288 JUN 24 94

FPSC-RECORDS/REPORTING

Ms. Blanca S. Bayo
June 24, 1994
Page Two

very least, these documents should be classified for a period of two years from the date they are classified confidential by the Commission, after which Tampa Electric requests an opportunity to reevaluate the need for continuing confidential treatment and to make a request at that time if it is warranted. Attached hereto as Exhibit "D" is a written justification for the requested duration of the confidential classification.

This letter will also confirm that all of the material which is the subject of this request for confidential classification is intended to be and is treated by Tampa Electric and its affiliates as private and has not been disclosed publicly.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
encls.

TAMPA ELECTRIC COMPANY

Docket No. 940001-EI

Justification for Confidentiality of Audit Workpapers
for the Twelve Months Ended March 31, 1994:

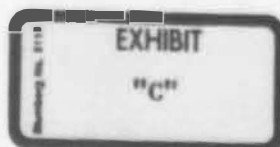
Preliminary Comment:

Virtually all of the types of information sought to be protected herein have been recognized on numerous recent occasions by the Commission to constitute proprietary business information the confidentiality of which is entitled to protection under Section 366.093, Fla. Stat. See, for example, Order No. 22042 issued in Docket No. 900001-EI on December 28, 1990; Order No. 24043 issued in Docket No. 910001-EI on January 29, 1991; Order No. 24294 issued March 27, 1991 in Docket No. 910001-EI; Order No. 24615, issued in Docket No. 910001-EI on June 5, 1991; and Order No. PSC-94-0628-CFO-EI issued in Docket No. 940001-EI on May 24, 1994. A copy of the last mentioned order is attached hereto as Exhibit "A" and by reference made a part hereof.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-12/1-1 (pg 1)	2,3,4	(c)(d)	(1)
Page 10-12/1-1 (pg 1)	3	(g)(h)	(1)
Page 10-12/1-1 (pg 1)	8-16	(g)	(2)
Page 10-12/1-1 (pg 1)	8,11,12	(h)	(2)

Rationale for Confidentiality:

- (1) The information sought to be protected discloses the rate per barrel in column (c) and dollar amount in column (d) for No. 2 fuel oil as shown on FPSC Commission Forms 423, and if disclosed, could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for No. 2 fuel oil. As such the information in question could adversely affect Tampa Electric's ability to contract for No. 2 fuel oil on favorable terms and, therefore, should be protected.
- (2) The amounts in question need confidential treatment because if disclosed, one could readily compute the value of the amounts discussed in rationale (1) above by subtracting the beginning inventory (line 1) from the total available line (line 8).



DOCUMENT NUMBER-DATE
06288 JUN 24 1994
FPSC-RECORDS/REPORTING

<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 10-12/1-1 (pg 2)	4,13,16,19	(e)	(1)
Page 10-12/1-1 (pg 2)	25,28,29	(e)	(1)
Page 10-12/1-1 (pg 2)	4,13,16,19	(k)	(1)
Page 10-12/1-1 (pg 2)	25,28,29	(k)	(1)
Page 10-12/1-1 (pg 2)	1,3,6,8,10,12,	(m)	(2)
Page 10-12/1-1 (pg 2)	15,18,21,24,	(m)	(2)
Page 10-12/1-1 (pg 2)	27,31,36	(m)	(2)

- (1) The information sought to be protected discloses the rate per gallon in column (e) and dollars in column (k) for lube oil, and if disclosed, could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for lube oil. As such the information in question could adversely affect Tampa Electric's ability to contract for lube oil on favorable terms and, therefore, should be protected.
- (2) The amounts in question need confidential treatment because if disclosed, one could readily compute the value of the amounts discussed in rationale (1) above by subtracting the monthly accounting from current month credit balance.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 10-12/1-1 (pg 4)	2	(c)(d)	(1)
Page 10-12/1-1 (pg 4)	2	(g)(h)	(1)
Page 10-12/1-1 (pg 4)	8,10	(c)(d)	(2)
Page 10-12/1-1 (pg 4)	8,10,11	(g)(h)	(2)

Rationale for Confidentiality:

- (1) The information sought to be protected discloses the rate per barrel in columns (c) and (g) and dollar amounts in columns (d) and (h) for No. 6 fuel oil as shown on FPSC Commission Forms 423, and if disclosed, could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for No. 6 fuel oil. As such the information in question could adversely affect Tampa Electric's ability to contract for No. 6 fuel oil on favorable terms and, therefore, should be protected.
- (2) The amounts in question need confidential treatment because if disclosed, one could readily compute the value of the amounts discussed in rationale (1) above by subtracting the beginning inventory (line 1) from the total available line (line 8).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 10-12/1-1 (pg 5)	2	(c)(d)	(1)
Page 10-12/1-1 (pg 5)	2	(g)(h)	(1)
Page 10-12/1-1 (pg 5)	8,10	(c)(d)	(2)
Page 10-12/1-1 (pg 5)	8,10,11	(g)(h)	(2)

Rationale for Confidentiality:

- (1) The information sought to be protected discloses the rate per barrel in columns (c) and (g) and dollar amounts in columns (d) and (h) for No. 6 fuel oil as shown on FPSC Commission Forms 423, and if disclosed, could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for No. 6 fuel oil. As such the information in question could adversely affect Tampa Electric's ability to contract for No. 6 fuel oil on favorable terms and, therefore, should be protected.
- (2) The amounts in question need confidential treatment because if disclosed, one could readily compute the value of the amounts discussed in rationale (1) above by subtracting the beginning inventory (line 1) from the total available line (line 8).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 10-12/2-3	2,3,4	(c)(d)	(1)
Page 10-12/2-3	3	(g)(h)	(1)
Page 10-12/2-3	8-16	(g)	(2)
Page 10-12/2-3	8,11,12	(h)	(2)

Rationale for Confidentiality:

- (1) The information sought to be protected discloses the rate per barrel in column (c) and dollar amount in column (d) for No. 2 fuel oil as shown on FPSC Commission Forms 423, and if disclosed, could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for No. 2 fuel oil. As such the information in question could adversely affect Tampa Electric's ability to contract for No. 2 fuel oil on favorable terms and, therefore, should be protected.
- (2) The amounts in question need confidential treatment because if disclosed, one could readily compute the value of the amounts discussed in rationale (1) above by subtracting the beginning inventory (line 1) from the total available line (line 8).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 10-12/2-4	2,3,4	(c)(d)	(1)
Page 10-12/2-4	3	(g)(h)	(1)
Page 10-12/2-4	8-16	(g)	(2)
Page 10-12/2-4	8,11,12	(h)	(2)

Rationale for Confidentiality:

- (1) The information sought to be protected discloses the rate per barrel in column (c) and dollar amount in column (d) for No. 2 fuel oil as shown on FPSC Commission Forms 423, and if disclosed, could discourage offers by potential suppliers that might significantly lower the price currently paid by Tampa Electric for No. 2 fuel oil. As such the information in question could adversely affect Tampa Electric's ability to contract for No. 2 fuel oil on favorable terms and, therefore, should be protected.
- (2) The amounts in question need confidential treatment because if disclosed, one could readily compute the value of the amounts discussed in rationale (1) above by subtracting the beginning inventory (line 1) from the total available line (line 8).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 10-13/1-1 (pg 1)	1,2,5,9	(b)(c)(d)	(1)
Page 10-13/1-1 (pg 1)	4	(d)	(1)
Page 10-13/1-1 (pg 1)	7,8,10-13	(b)(d)	(1)
Page 10-13/1-1 (pg 1)	14	(a)(b)	(1)
Page 10-13/1-1 (pg 1)	15	(b)(c)	(1)
Page 10-13/1-1 (pg 1)	16	(a)(b)	(1)
Page 10-13/1-1 (pg 2)	1,2,8	(a)(b)(c)	(1)
Page 10-13/1-1 (pg 2)	6,7,9-11	(a)(c)	(1)
Page 10-13/1-1 (pg 2)	5	(c)	(1)
Page 10-13/1-1 (pg 3)	1,2,8	(a)(b)(c)	(1)
Page 10-13/1-1 (pg 3)	6,7,9,11	(a)(c)	(1)
Page 10-13/1-1 (pg 3)	5	(c)	(1)
Page 10-13/1-1 (pg 4)	1,2,8	(a)(b)(c)	(1)
Page 10-13/1-1 (pg 4)	6,7,9,11	(a)(c)	(1)
Page 10-13/1-1 (pg 4)	5	(c)	(1)
Page 10-13/1-1 (pg 5)	1,2,10	(a)(b)(c)	(1)
Page 10-13/1-1 (pg 5)	8,9,11,13,14	(a)(c)	(1)
Page 10-13/1-1 (pg 5)	7	(c)	(1)
Page 10-13/1-1 (pg 6)	1,2,11	(a)(b)(c)	(1)
Page 10-13/1-1 (pg 6)	9,10,12-15	(a)(c)	(1)
Page 10-13/1-1 (pg 6)	8	(c)	(1)

Rationale for Confidentiality:

- (1) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 1)	1	(c)(f)(o)	(1)
Page 10-26/1 (pg 1)	2	(c)(f)(o)	(2)
Page 10-26/1 (pg 1)	2	(d)	(2)
Page 10-26/1 (pg 1)	3	(l)(o)	(3)
Page 10-26/1 (pg 1)	4	(l)(o)	(4)
Page 10-26/1 (pg 1)	5-8	(b)(c)(d)(e)(f)	(5)
Page 10-26/1 (pg 1)	5-8	(g)(h)(i)(n)(o)	(5)
Page 10-26/1 (pg 1)	12	(c)(e)(g)(i)(o)	(6)
Page 10-26/1 (pg 1)	13-17	(b)(c)(d)(e)(f)	(7)
Page 10-26/1 (pg 1)	13-17	(g)(h)(i)(n)(o)	(7)
Page 10-26/1 (pg 1)	18	(c)(e)(g)(i)(o)	(8)
Page 10-26/1 (pg 1)	19-22	(b)(c)	(9)
Page 10-26/1 (pg 1)	25-28	(b)(c)	(9)
Page 10-26/1 (pg 1)	24	(i)	(10)
Page 10-26/1 (pg 1)	25	(i)	(11)

Rationale for Confidentiality:

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.

- (2) The subject information represents the actual rate and amounts for transloading and ocean barging. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (4) The dollars in line 4, columns (l) and (o), rail freight, can be divided by the tons in line 3, columns (k) and (n), to derive the rail rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) The information contained in these lines and columns can be used to compute the charge-out price (total available minus beginning balance for each coal pile). The charge-out price, when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (6) These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.
- (7) This information when used in conjunction with Commission Forms 423 would allow one to compute segmented transloading and ocean barging transportation costs per ton. Line 17 minus line 13 enables one to compute the chargeout price per ton as shown on line 18. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms. As is discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.

- (8) This information when used in conjunction with Commission Forms 423 would disclose segmented transloading and ocean barging transportation costs per ton. As discussed in rationale (7) for this same workpaper, the dollars from line 13 minus line 17 divided by the tons from line 13 minus line 17, allows one to compute the chargeout price per ton shown on line 18. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms by enabling competitors to determine segmented transportation charges. As is discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.
- (9) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (10) This data is the in-transit water barge transportation dollars associated with the tons shown in line 17, column (n) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (11) This data is the in-transit rail transportation dollars associated with the tons shown in line 27, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 5)	17,21,24-27	(b)	(1)
Page 10-26/1 (pg 5)	41	(b)	(1)
Page 10-26/1 (pg 5)	44-47	(b)	(1)
Page 10-26/1 (pg 5)	54,56	(b)	(1)
Page 10-26/1 (pg 5)	17,21,24	(c)	(1)
Page 10-26/1 (pg 5)	27-29,39	(c)	(1)
Page 10-26/1 (pg 5)	28,29,39	(d)	(1)

Rationale for Confidentiality:

- (1) Column (c) discloses segmented transportation costs and column (b) could be used in conjunction with column (a) to derive segmented transportation costs for Electro-Coal Transfer and Gulfcoast Transit. Column (d) is the dollar amount derived from the rate per ton in column (c) times the tons in column (a). This segmented transportation cost is contractual information the disclosure of which could adversely affect Electro-Coal transfer's and Gulfcoast transit's ability to negotiate contracts with other shippers on favorable terms. In addition, this information could be used with other available information in the Commission's Forms 423 to develop the effective purchase price per ton delivered to Big Bend and Gannon stations. This, likewise, could have an adverse effect on Tampa Electric's ability to negotiate coal supply agreements on favorable terms. Therefore, the information is entitled to protection pursuant to Section 366.093(3)(d), Fla. Stat.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 8)	1-54	(a)	(1)
Page 10-26/1 (pg 8)	1-25,29-33	(d)	(2)
Page 10-26/1 (pg 8)	36-51	(d)	(2)
Page 10-26/1 (pg 8)	1-25,29-33	(h)	(3)
Page 10-26/1 (pg 8)	36-51,55	(h)	(3)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). The information when used in conjunction with FPSC Form 423-2, would enable one to derive the price per ton paid for coal purchases and segmented transportation costs, including transloading and

ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 9)	1-22,23-25	(a)	(1)
Page 10-26/1 (pg 9)	26-32,33-37	(a)	(1)
Page 10-26/1 (pg 9)	38-50	(a)	(1)
Page 10-26/1 (pg 9)	1-19,24,25	(d)	(2)
Page 10-26/1 (pg 9)	26-32,33	(d)	(2)
Page 10-26/1 (pg 9)	35-37,39,40	(d)	(2)
Page 10-26/1 (pg 9)	42-50	(d)	(2)
Page 10-26/1 (pg 9)	1-21,22a,24,25	(h)	(3)
Page 10-26/1 (pg 9)	25a,26-32,32a,33	(h)	(3)
Page 10-26/1 (pg 9)	35,36,37a,39,40	(h)	(3)
Page 10-26/1 (pg 9)	42-51	(h)	(3)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa Electric and an affiliate, Gatliff Coal for coal purchases. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the contract coal purchase price per ton and segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 10)	1-18	(a)	(1)
Page 10-26/1 (pg 10)	1-18	(g)	(2)
Page 10-26/1 (pg 10)	1,3,4	(h)	(3)
Page 10-26/1 (pg 10)	6-16,18	(h)	(3)

Rationale for Confidentiality:

- (1) This column designates each pile number and identifies the particular supplier which could facilitate the ability of competing suppliers to use information contained in workpapers 10-26/1 (pg 1) and 57-7/3B, to determine the price paid to a particular supplier. This would adversely affect Tampa Electric's ability to contract for coal on favorable terms. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This also would adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the tons in column (f) and the price per ton in column (g) in rationale (1). The information when used in conjunction with FPSC Form 423-2, would enable one to derive the price per ton paid for coal purchases and segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 11)	2,9,16,31	(a)	(1)
Page 10-26/1 (pg 11)	3,9-14,17	(b)	(2)
Page 10-26/1 (pg 11)	23,33-38	(b)	(2)
Page 10-26/1 (pg 11)	3,4,9-14	(d)	(3)
Page 10-26/1 (pg 11)	16-27,31-38	(d)	(3)
Page 10-26/1 (pg 11)	3,4,9-14	(e)	(3)
Page 10-26/1 (pg 11)	21,27,31-38	(e)	(3)

Rationale for Confidentiality:

- (1) This column designates each pile number and identifies the particular supplier which could facilitate the ability of competing suppliers to use information contained in workpapers 10-26/1 (pg 1) and 57-7/3B, to determine the price paid to a particular supplier. This would adversely affect Tampa Electric's ability to contract for coal on favorable terms. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This also would adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the tons in column (c) and the price per ton in column (b) in rationale (2). The information when used in conjunction with FPSC Form 423-2, would enable one to derive the price per ton paid for coal purchases and segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 12)	2,6,11,29	(a)	(1)
Page 10-26/1 (pg 12)	3,7,12,16,29	(b)	(2)
Page 10-26/1 (pg 12)	2,6-8,11-19	(d)	(3)
Page 10-26/1 (pg 12)	29-31	(d)	(3)
Page 10-26/1 (pg 12)	2,6-8,12,14-18	(e)	(3)
Page 10-26/1 (pg 12)	29-31	(e)	(3)

Rationale for Confidentiality:

- (1) This column designates each pile number and identifies the particular supplier which could facilitate the ability of competing suppliers to use information contained in workpapers 10-26/1 (pg 1) and 57-7/3B, to determine the price paid to a particular supplier. This would adversely affect Tampa Electric's ability to contract for coal on favorable terms. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This also would adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the tons in column (c) and the price per ton in column (b) in rationale (2). The information when used in conjunction with FPSC Form 423-2, would enable one to derive the price per ton paid for coal purchases and segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 13)	1	(a)(b)(c)(d)	(1)
Page 10-26/1 (pg 13)	1	(e)(f)(g)(h)	(1)

Rationale for Confidentiality:

- (1) This column designates each pile number at Electro-Coal Transfer storage and identifies the particular coal type/name which could facilitate the ability of competing suppliers to use information contained in workpapers 10-26/1 (pg 1) and 57-7/3B, to determine price per ton paid to a particular supplier. This would adversely affect Tampa Electric's ability to contract for coal on favorable terms. This cost per ton can be used in conjunction with Forms 423 to derive the segmented river transportation and transloading transportation cost per ton. This also would adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 14)	1-4,7-12	(a)(b)	(1)

Rationale for Confidentiality:

- (1) This data reflects the price of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide detail of Gatliff's costs per ton of coal from information contained on FPSC Commission Forms 423. This would adversely affects Tampa Electric's ability to contract for coal supplies on favorable terms. In addition, disclosure of the rail rate per ton would ultimately disclose

the rail transportation rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for rail transportation services on favorable terms. Disclosure would be contrary to the requirements of the Staggers Rail Act.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 15)	1-3,7,19,20	(a)	(1)
Page 10-26/1 (pg 15)	23,25,26,28,29	(a)	(1)
Page 10-26/1 (pg 15)	1-3,7,23	(c)	(1)
Page 10-26/1 (pg 15)	1-3,7,9,10	(d)	(1)
Page 10-26/1 (pg 15)	19,20,23	(d)	(1)
Page 10-26/1 (pg 15)	25,26,28,29	(d)	(1)

Rationale for Confidentiality:

- (1) This information reveals the rail transportation rate per ton for CSX rail coal, which disclosed would allow one to determine the effective purchase price per ton for Gatliff Coal using information shown on the Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and as discussed above would contravene the intent of the Staggers Rail Act. Therefore, the information is protected pursuant to Section 366.093(3)(d), Fla. Stat.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-26/1 (pg 16)	1-17,19,20	(d)	(1)
Page 10-26/1 (pg 16)	2,4-17,19,20	(i)	(2)
Page 10-26/1 (pg 16)	26,28-32,35,38	(i)	(2)
Page 10-26/1 (pg 16)	42,43,47,49,51	(i)	(3)
Page 10-26/1 (pg 16)	42,43,47	(d)	(3)
Page 10-26/1 (pg 16)	1-17,19-22	(j)	(4)
Page 10-26/1 (pg 16)	23-26	(k)	(4)
Page 10-26/1 (pg 16)	23-26,31	(l)	(2)

Rationale for Confidentiality:

- (1) This information reflects the price per ton for the segmented and waterborne transportation charges. In addition, the transportation charges could be deducted from total coal charges including transportation set forth in FPSC Forms 423 to "back into" the effective purchase price per ton for each individual supplier. Public disclosure of this information would remove the competitive advantage which Tampa Electric has in negotiating coal supply agreements with suppliers who do not know how much Tampa Electric is willing to pay for

a particular type of coal. This is contractual data the disclosure of which can adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, is entitled to confidential protection pursuant to Section 366.093(3)(d), Fla. Stat.

- (2) The amounts in columns (i) and (l) for each line reference could be used with column (h) to determine a segmented river transportation cost per ton. This would adversely affect the ability of Tampa Electric and its transportation affiliate from contracting for transportation services on favorable terms and, thus, the information in question is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (3) The segmented oceanbarging and transloading rate per ton and total charges should not be disclosed because the ability of Tampa Electric and its transportation affiliate to contract for transportation services on favorable terms would be severely impacted and, thus, the information in question is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (4) This column designates each pile number and identifies the particular supplier which could facilitate the ability of competing suppliers to use information contained in workpapers 10-26/1 (pg 1) and 57-7/3B, to determine the price paid to a particular supplier. This would adversely affect Tampa Electric's ability to contract for coal on favorable terms. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This also would adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 45-3 A	2-4	(d)	(1)
Page 45-3 A	1-6	(e)	(2)
Page 45-3 A	1,5,6	(g)	(3)
Page 45-3 A	1,5,6	(h)	(4)

Rationale for Confidentiality:

- (1) The information needs confidential treatment because one could determine the amount on line 1, column (e) (transloading and ocean barging segmented transportation) by subtracting the amounts in the remaining columns from the total shown on line 1, column (j). Segmented transportation data has long been determined by the Commission to constitute proprietary confidential business information for which Tampa Electric is entitled to confidential treatment.
- (2) The information set forth, when used in conjunction with units in column (c) or with units on FPSC Forms 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which

would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

- (3) The in-transit rail coal information in columns (g) can be used with information publicly disclosed in column (f) to compute the actual price per ton paid for Gatliff coal. This would adversely affect Tampa Electric's ability to contract for goods and services on favorable terms and, as the Commission has found, would be contrary to the policy set forth in the Staggers Rail Act.
- (4) The rail transportation information in column (h) can be used with information publicly disclosed in column (f) to determine the actual CSX rail transportation cost per ton. As previously discussed, this would adversely affect Tampa Electric's ability to contract for goods and services on favorable terms and, as the Commission has found, would be contrary to the policy set forth in the Staggers Rail Act.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 45-3 B	3	(d)	(1)
Page 45-3 B	1-6	(e)	(2)
Page 45-3 B	1,2,4-6	(g)	(3)
Page 45-3 B	1,2,4-6	(h)	(4)

Rationale for Confidentiality:

- (1) The information needs confidential treatment because one could determine the amount on line 1, column (e) (transloading and ocean barging segmented transportation) by subtracting the amounts in the remaining columns from the total shown on line 1, column (j). Segmented transportation data has long been determined by the Commission to constitute proprietary confidential business information for which Tampa Electric is entitled to confidential treatment.
- (2) The information set forth, when used in conjunction with units in column (c) or with units on FPSC Forms 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (3) The in-transit rail coal information in columns (g) can be used with information publicly disclosed in column (f) to compute the actual price per ton paid for Gatliff coal. This would adversely affect Tampa Electric's ability to contract for goods and services on favorable terms and, as the Commission has found, would be contrary to the policy set forth in the Staggers Rail Act.

- (4) The rail transportation information in column (h) can be used with information publicly disclosed in column (f) to determine the actual CSX rail transportation cost per ton. As previously discussed, this would adversely affect Tampa Electric's ability to contract for goods and services on favorable terms and, as the Commission has found, would be contrary to the policy set forth in the Staggers Rail Act.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48 A (Pg 1)	3-6	(a)(b)(c)(d)	(1)
Page 48 A (Pg 1)	3-6	(e)(f)(g)	(1)
Page 48 A (Pg 1)	12-14,18	(a)(b)(c)(d)	(1)
Page 48 A (Pg 1)	12-14,18	(e)(f)(g)	(1)
Page 48 A (Pg 1)	15	(c)(d)	(1)
Page 48 A (Pg 1)	15	(f)(g)	(1)

Rationale for Confidentiality:

- (1) The information in question discloses amounts paid to Tampa Electric's affiliates, Gatliff Coal, Mid-South Towing, Electro-Coal Transfer and Gulfcoast Transit. It also discloses amounts paid to CSX for rail freight and for limestone/iron ore purchases. When used in conjunction with FPSC Forms 423 this information would enable one to obtain the costs per ton for coal, coal transportation and transloading, rail freight transportation and limestone/iron ore. Such disclosure would adversely affect the ability of Tampa Electric and its affiliates to contract for goods and services (or in the case of the affiliates to provide goods and services) on favorable terms. As such, the information in question should be protected pursuant to Section 366.093(3)(d), Fla. Stat.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48 B (Pg 1)	3-6	(a)(b)(c)(d)	(1)
Page 48 B (Pg 1)	3-6	(e)(f)(g)	(1)
Page 48 B (Pg 1)	12-14,18	(a)(b)(c)(d)	(1)
Page 48 B (Pg 1)	12-14,18	(e)(f)(g)	(1)
Page 48 B (Pg 1)	15	(a)(g)	(1)

Rationale for Confidentiality:

- (1) The information in question discloses amounts paid to Tampa Electric's affiliates, Gatliff Coal, Mid-South Towing, Electro-Coal Transfer and Gulfcoast Transit. It also discloses amounts paid to CSX for rail freight and for limestone/iron ore purchases. When used in conjunction with FPSC Forms 423 this information would enable one to obtain the costs per ton for coal, coal transportation and transloading, rail freight transportation and

limestone/iron ore. Such disclosure would adversely affect the ability of Tampa Electric and its affiliates to contract for goods and services (or in the case of the affiliates to provide goods and services) on favorable terms. As such, the information in question should be protected pursuant to Section 366.093(3)(d), Fla. Stat.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale:</u>
Page 48-1 A (Pg 1)	1-7,9,14-42	(a)	(1)
Page 48-1 A (Pg 1)	44-63	(a)	(1)
Page 48-1 A (Pg 1)	1-4,6,7	(d)	(2)
Page 48-1 A (Pg 1)	14,17-27,29-37	(d)	(2)
Page 48-1 A (Pg 1)	39-42,44-62	(d)	(2)
Page 48-1 A (Pg 1)	1-4,6,7,9	(e)	(3)
Page 48-1 A (Pg 1)	14,17-27	(e)	(3)
Page 48-1 A (Pg 1)	29-37,39-42	(e)	(3)
Page 48-1 A (Pg 1)	44-63	(e)	(3)
Page 48-1 A (Pg 1)	7,9,11,42	(f)	(4)
Page 48-1 A (Pg 1)	63,65	(f)	(4)
Page 48-1 A (Pg 1)	69	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and

services on favorable terms.

- (4) These are the same total dollars as shown on workpaper 48 A, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 69, column (e), are the same amounts on lines 11 and 65, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 A (Pg 2)	1-6,8,13-32	(a)	(1)
Page 48-1 A (Pg 2)	34-44	(a)	(1)
Page 48-1 A (Pg 2)	1-3,5,6	(d)	(2)
Page 48-1 A (Pg 2)	13-32,34-44	(d)	(2)
Page 48-1 A (Pg 2)	1-3,5,6	(e)	(3)
Page 48-1 A (Pg 2)	13-32,34-44	(e)	(3)
Page 48-1 A (Pg 2)	6,8,10,32	(f)	(4)
Page 48-1 A (Pg 2)	44,46	(f)	(4)
Page 48-1 A (Pg 2)	50	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive these segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the

disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

- (4) These are the same total dollars as shown on workpaper 48 A, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 49, column (e), are the same amounts on lines 10 and 46, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 A (Pg 3)	1-7,9,14-41	(a)	(1)
Page 48-1 A (Pg 3)	43-54,56,57	(a)	(1)
Page 48-1 A (Pg 3)	1-7,14,16-25	(d)	(2)
Page 48-1 A (Pg 3)	28-41,43-53,56,57	(d)	(2)
Page 48-1 A (Pg 3)	1-7,9,14,16-25	(e)	(3)
Page 48-1 A (Pg 3)	28-41,43-54	(e)	(3)
Page 48-1 A (Pg 3)	56,57	(e)	(3)
Page 48-1 A (Pg 3)	7,9,11,41	(f)	(4)
Page 48-1 A (Pg 3)	54,57,59	(f)	(4)
Page 48-1 A (Pg 3)	63	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented

transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

- (4) These are the same total dollars as shown on workpaper 48 A, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 63, column (e), are the same amounts on lines 11 and 59, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 A (Pg 4)	1-9,11,16-39	(a)	(1)
Page 48-1 A (Pg 4)	41-46,48	(a)	(1)
Page 48-1 A (Pg 4)	1-4,7-9,16-19	(d)	(2)
Page 48-1 A (Pg 4)	21-35,37	(d)	(2)
Page 48-1 A (Pg 4)	41-45,48	(d)	(2)
Page 48-1 A (Pg 4)	1-4,7-9,11	(e)	(3)
Page 48-1 A (Pg 4)	16-19,21-35	(e)	(3)
Page 48-1 A (Pg 4)	37,41-46,48	(e)	(3)
Page 48-1 A (Pg 4)	9,11,13,39	(f)	(4)
Page 48-1 A (Pg 4)	46,48,50	(f)	(4)
Page 48-1 A (Pg 4)	54	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal

purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

- (4) These are the same total dollars as shown on workpaper 48 A, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 54, column (e), are the same amounts on lines 13 and 50, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 A (Pg 5)	1-6,8,13-24	(a)	(1)
Page 48-1 A (Pg 5)	26-35	(a)	(1)
Page 48-1 A (Pg 5)	1-6,14-16,24	(d)	(2)
Page 48-1 A (Pg 5)	19-22,26-34	(d)	(2)
Page 48-1 A (Pg 5)	1-6,8,14-16	(e)	(3)
Page 48-1 A (Pg 5)	19-22,24	(e)	(3)
Page 48-1 A (Pg 5)	26-35	(e)	(3)
Page 48-1 A (Pg 5)	6,8,10,24	(f)	(4)
Page 48-1 A (Pg 5)	35,37	(f)	(4)
Page 48-1 A (Pg 5)	41	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 A, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 41, column (e), are the same amounts on lines 10 and 37, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 A (Pg 6)	1-8,10,15-38	(a)	(1)
Page 48-1 A (Pg 6)	40-54,56	(a)	(1)
Page 48-1 A (Pg 6)	1-8,15-23	(d)	(2)
Page 48-1 A (Pg 6)	27,28,30,34-37	(d)	(2)
Page 48-1 A (Pg 6)	40-53,56	(d)	(2)
Page 48-1 A (Pg 6)	1-8,10,15-23	(e)	(3)
Page 48-1 A (Pg 6)	27,28,30,34-37	(e)	(3)
Page 48-1 A (Pg 6)	40-54,56	(e)	(3)
Page 48-1 A (Pg 6)	8,10,12,38	(f)	(4)
Page 48-1 A (Pg 6)	54,56,58	(f)	(4)
Page 48-1 A (Pg 6)	62	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa

Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 A , page 1, column (a), and should confidential for the same reasons.
- (5) The amounts on line 62, column (e), are the same amounts on lines 12 and 58, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 1)	1-6,8,13-33	(a)	(1)
Page 48-1 B (Pg 1)	36-44,47	(a)	(1)
Page 48-1 B (Pg 1)	50-51	(a)	(1)
Page 48-1 B (Pg 1)	1-6,14,16	(d)	(2)
Page 48-1 B (Pg 1)	18-24,30,32,33	(d)	(2)
Page 48-1 B (Pg 1)	36-43,47	(d)	(2)
Page 48-1 B (Pg 1)	1-6,8,14,16	(e)	(3)
Page 48-1 B (Pg 1)	18-24,30,32,33	(e)	(3)
Page 48-1 B (Pg 1)	36-44,47	(e)	(3)
Page 48-1 B (Pg 1)	6,8,10,33,44	(f)	(4)
Page 48-1 B (Pg 1)	47,53	(f)	(4)
Page 48-1 B (Pg 1)	57	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 B, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 57, column (e), are the same amounts on lines 10 and 53, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 2)	1-5,7,12-65	(a)	(1)
Page 48-1 B (Pg 2)	68-74	(a)	(1)
Page 48-1 B (Pg 2)	1-5,12-45	(d)	(2)
Page 48-1 B (Pg 2)	47,48,50-52	(d)	(2)
Page 48-1 B (Pg 2)	56-61,65	(d)	(2)
Page 48-1 B (Pg 2)	68-73	(d)	(2)
Page 48-1 B (Pg 2)	1-5,7,12-45	(e)	(3)
Page 48-1 B (Pg 2)	47,48,50-52	(e)	(3)
Page 48-1 B (Pg 2)	56-61,65	(e)	(3)
Page 48-1 B (Pg 2)	68-74	(e)	(3)
Page 48-1 B (Pg 2)	5,7,9,65	(f)	(4)
Page 48-1 B (Pg 2)	74,76	(f)	(4)
Page 48-1 B (Pg 2)	80	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor.

This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 B, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 80, column (e), are the same amounts on lines 9 and 76, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 3)	1-8,10,15-61	(a)	(1)
Page 48-1 B (Pg 3)	63-71	(a)	(1)
Page 48-1 B (Pg 3)	1,2,5,6,15-27	(d)	(2)
Page 48-1 B (Pg 3)	29,32,34,35	(d)	(2)
Page 48-1 B (Pg 3)	37-39,45-53	(d)	(2)
Page 48-1 B (Pg 3)	60,61,63-71	(d)	(2)
Page 48-1 B (Pg 3)	1,2,5,6,10	(e)	(3)
Page 48-1 B (Pg 3)	15-27,29,32,34	(e)	(3)
Page 48-1 B (Pg 3)	35,37-39	(e)	(3)
Page 48-1 B (Pg 3)	45-53,60,61	(e)	(3)
Page 48-1 B (Pg 3)	63-71	(e)	(3)
Page 48-1 B (Pg 3)	8,10,12,61	(f)	(4)
Page 48-1 B (Pg 3)	71,73	(f)	(4)
Page 48-1 B (Pg 3)	77	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 B, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 77, column (e), are the same amounts on lines 12 and 73, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 4)	1-8,10,15-46	(a)	(1)
Page 48-1 B (Pg 4)	49-55,57	(a)	(1)
Page 48-1 B (Pg 4)	1-8,15-18	(d)	(2)
Page 48-1 B (Pg 4)	20-23,26-35	(d)	(2)
Page 48-1 B (Pg 4)	38-42,44,46	(d)	(2)
Page 48-1 B (Pg 4)	49-55	(d)	(2)
Page 48-1 B (Pg 4)	1-8,10,15-18	(e)	(3)
Page 48-1 B (Pg 4)	20-23,26-35	(e)	(3)
Page 48-1 B (Pg 4)	38-42,44,46	(e)	(3)
Page 48-1 B (Pg 4)	49-55	(e)	(3)

Page 48-1 B (Pg 4)	8,10,12,46	(f)	(4)
Page 48-1 B (Pg 4)	55,59	(f)	(4)
Page 48-1 B (Pg 4)	63	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 B, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 63, column (e), are the same amounts on lines 12 and 59, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 5)	1-6,8,13-30	(a)	(1)
Page 48-1 B (Pg 5)	33-47	(a)	(1)
Page 48-1 B (Pg 5)	1-6,14-19,21	(d)	(2)
Page 48-1 B (Pg 5)	22,26-30	(d)	(2)
Page 48-1 B (Pg 5)	33-40	(d)	(2)

Page 48-1 B (Pg 5)	1-6,8,14-19	(e)	(3)
Page 48-1 B (Pg 5)	21,22,26-30	(e)	(3)
Page 48-1 B (Pg 5)	33-47	(e)	(3)
Page 48-1 B (Pg 5)	6,8,10,30	(f)	(4)
Page 48-1 B (Pg 5)	47,49	(f)	(4)
Page 48-1 B (Pg 5)	53	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 B, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 53, column (e), are the same amounts on lines 10 and 49, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 6)	1-8,10,14-84	(a)	(1)
Page 48-1 B (Pg 6)	1,2,5-8,14-44	(d)	(2)

Page 48-1 B (Pg 6)	46-56,62-84	(d)	(2)
Page 48-1 B (Pg 6)	40-53,56	(d)	(2)
Page 48-1 B (Pg 6)	1,2,5-8,10	(e)	(3)
Page 48-1 B (Pg 6)	14-44,46-56	(e)	(3)
Page 48-1 B (Pg 6)	62-84	(e)	(3)
Page 48-1 B (Pg 6)	8,10,12	(f)	(4)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 A, column (a), and should be confidential for the same reasons.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1 B (Pg 7)	85-111	(a)	(1)
Page 48-1 B (Pg 7)	114-134	(a)	(1)
Page 48-1 B (Pg 7)	85-87,89-110	(d)	(2)
Page 48-1 B (Pg 7)	114-118	(d)	(2)
Page 48-1 B (Pg 7)	120-127	(d)	(2)

Page 48-1 B (Pg 7)	129-134	(d)	(2)
Page 48-1 B (Pg 7)	85-87,89-110	(e)	(3)
Page 48-1 B (Pg 7)	114-134	(e)	(3)
Page 48-1 B (Pg 7)	111,134,136	(f)	(4)
Page 48-1 B (Pg 7)	140	(e)	(5)

Rationale for Confidentiality:

- (1) This is a list of voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (3) These are the dollars related to the voucher numbers in rationale (1). Some amounts represent transactions between Tampa electric and an affiliate, Gatliff Coal for coal purchases and with the transportation affiliates, Midsouth Towing, Electro-coal Transfer and Gulfcoast Transit, for segmented transportation costs. The information when used in conjunction with FPSC Form 423-2, would enable one to derive the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.
- (4) These are the same total dollars as shown on workpaper 48 B, column (a), and should be confidential for the same reasons.
- (5) The amounts on line 140, column (e), are the same amounts on lines 12 and 136, column (f) and should be confidential for the same reasons as in rationale (4).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 57-7/3 B	2	(c)(f)(o)	(1)
Page 57-7/3 B	3	(c)(d)(f)(o)	(2)
Page 57-7/3 B	4	(l)(o)	(3)
Page 57-7/3 B	5	(l)(o)	(4)

Page 57-7/3 B	16-19	(b)(c)(d)(e)(f)	(5)
Page 57-7/3 B	16-19	(g)(h)(i)(n)(o)	(5)
Page 57-7/3 B	23	(c)(e)(g)(i)(o)	(6)
Page 57-7/3 B	24,28	(b)(c)(d)(e)(f)	(7)
Page 57-7/3 B	24,28	(g)(h)(i)(n)(o)	(7)
Page 57-7/3 B	26	(f)(g)(h)(i)	(7)
Page 57-7/3 B	26	(n)(o)	(7)
Page 57-7/3 B	27	(b)(c)(n)(o)	(7)
Page 57-7/3 B	29	(c)(e)(g)(i)(o)	(8)
Page 57-7/3 B	30-33	(b)(c)	(9)
Page 57-7/3 B	36-39	(b)(c)	(9)
Page 57-7/3 B	35	(i)	(10)
Page 57-7/3 B	36	(i)	(11)

Rationale for Confidentiality:

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) The subject information represents the actual rate and amounts for transloading and ocean barging. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (4) The dollars in line 5, columns (l) and (o), rail freight, can be divided by the tons in line 4, columns (k) and (n), to derive the rail rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) The information contained in these lines and columns can be used to compute the charge-out price (total available minus beginning balance for each coal pile). The charge-out price, when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (6) These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.
- (7) This information when used in conjunction with Commission Forms 423 would allow one to compute segmented transloading and ocean barging transportation costs per ton. Line 28 minus line 24 enables one to compute the chargeout price per ton as shown on line 29. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms. As is discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.
- (8) This information when used in conjunction with Commission Forms 423 would disclose segmented transloading and ocean barging transportation costs per ton. As discussed in rationale (7) for this same workpaper, the dollars from line 13 minus line 17 divided by the tons from line 13 minus line 17, allows one to compute the chargeout price per ton shown on line 18. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms by enabling competitors to determine segmented transportation charges. As is discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.
- (9) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate

per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (10) This data is the in-transit water barge transportation dollars associated with the tons shown in line 28, column (n) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (11) This data is the in-transit rail transportation dollars associated with the tons shown in line 38, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-1 B (pg 1)	3-577	(b)	(1)
Page 58-1 B (pg 1)	3-577	(c)	(2)
Page 58-1 B (pg 2)	581-624	(b)	(1)
Page 58-1 B (pg 2)	581-624	(c)	(2)
Page 58-1 B (pg 3)	32-608	(b)	(1)
Page 58-1 B (pg 3)	32-608	(c)	(2)
Page 58-1 B (pg 4)	1-15	(a)	(3)
Page 58-1 B (pg 4)	1-15	(b)	(4)

Rationale for Confidentiality:

- (1) These data list voucher numbers for coal pile additions at Electro-Coal Transfer. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per ton by vendor. This cost per ton can be used in conjunction with Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (2) These are the dollars related to the voucher numbers in rationale (1). If the voucher numbers are referenced in any other audit workpapers, they could be cross-referenced with the dollars shown on workpaper 58-1 to compute a cost per ton by coal supplier. The information when used in conjunction with FPSC Form 423-2, would enable one to derive

the segmented transportation costs, including transloading and ocean barging. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

- (3) This is a list of voucher numbers for oil purchases. Voucher numbers are confidential because they may be used with dollar amounts by voucher number to disclose the price paid to individual suppliers. This produces a cost per barrel by vendor. This could adversely affect the ability of Tampa Electric to contract for fuel oil supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
- (4) These are the dollars related to the voucher numbers in rationale (4) and, when used in conjunction with the FPSC Forms 423, one could compute the cost per barrel. If the voucher numbers are referenced in any other audit workpapers, they could be cross-referenced with the dollars shown on workpaper 58-1 to compute a cost per barrel. This is contractual data, the disclosure of which would indirectly affect bidding suppliers. Suppliers would be reluctant to provide significant price concessions to an individual utility if prices were disclosed because other purchasers would seek similar concessions. This would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-2 B (pg 1)	1-23	(a)	(1)
Page 58-2 B (pg 1)	1,4,6,7	(b)	(1)
Page 58-2 B (pg 1)	12,14	(b)	(1)
Page 58-2 B (pg 1)	23,39	(a)	(1)
Page 58-2 B (pg 2)	1-9	(a)	(1)
Page 58-2 B (pg 2)	1,3,5,9	(b)	(1)

Rationale for Confidentiality:

- (1) This is the actual price per ton paid to the coal suppliers listed. This cost per ton can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.
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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-3 B (pg 1)	3,(2),(3),(4)	(a)	(1)
Page 58-3 B (pg 1)	(5),(6),(7),(8)	(a)	(1)
Page 58-3 B (pg 1)	(9),(10),(11),33	(a)	(1)
Page 58-3 B (pg 1)	(12),(13),(14)	(a)	(1)
Page 58-3 B (pg 1)	(2),(3),(4),(14)	(b)	(1)
Page 58-3 B (pg 1)	(1)	(c)	(1)
Page 58-3 B (pg 2)	(4),13,24,(12)	(a)	(1)
Page 58-3 B (pg 2)	(2),(3),(4),(5)	(b)	(1)
Page 58-3 B (pg 2)	18,19,(6)	(b)	(1)
Page 58-3 B (pg 2)	(7),(11)	(b)	(1)
Page 58-3 B (pg 2)	(2),(3),(5),(6)	(c)	(1)
Page 58-3 B (pg 2)	(7),(8),(9),(11)	(c)	(1)
Page 58-3 B (pg 2)	(1),9,(10)	(d)	(1)
Page 58-3 B (pg 3)	(1),(2),(3),(4)	(a)	(1)
Page 58-3 B (pg 3)	3,4,18,21,25	(a)	(1)
Page 58-3 B (pg 3)	(3),(4),(5)	(b)	(1)
Page 58-3 B (pg 3)	22	(b)	(1)
Page 58-3 B (pg 4)	(1),(2),(3),(4)	(a)	(1)
Page 58-3 B (pg 4)	(5),(6),(7)	(a)	(1)
Page 58-3 B (pg 4)	6,25,26,27	(a)	(1)

Rationale for Confidentiality:

- (1) This is the actual contract pricing information, both pricing and annual tonnage requirements. This pricing information can be used in conjunction with FPSC Forms 423 to derive the segmented transportation costs per ton for Mid-South Towing Company. This could adversely affect the ability of Tampa Electric to contract for coal supplies on favorable terms and, thus, should be protected under Section 366.093(3)(d), Fla. Stat.

Declassification of Specified Confidential Workpapers for Audit Period April 1993 through March 1994

The following workpapers do not require specified confidential classification.

Workpaper No.

Page 10-12/1
Page 10-12/1-1 page 3
Page 10-12/2
Page 10-12/2-1
Page 10-13/1
10-26/1 pages 2,3,4,6,7
Page 41A
Page 41B
Page 41-1A
Page 41-1B
Page 43A
Page 43B
Page 43/1A
Page 43/1B
Page 43-1A
Page 43-1B
Page 43-1/1A
Page 43-1/1B
Page 43-2A
Page 43-2B
Page 43-2/1A
Page 43-2/1B
Page 43-3A
Page 43-3B
Page 43-3/1A
Page 43-3/1B
Page 43-4/1B
Page 43-4/2B
Page 43-4/2-1B
Page 43-4/3B
Page 43-4/3-1B
Page 43-4/4B
Page 43-4/4-1B
Page 43-4/5B
Page 43-4/5-1B
Page 44A
Page 44B
Page 45A

Declassification - continued

Workpaper No.

Page 45B
Page 45-1A
Page 45-1B
Page 45-2
Page 45-2B
Page 45-3/1A
Page 45-3/1B
Page 46B
Page 57A
Page 57B
Page 57-1A
Page 57-1B
Page 57-1/1A
Page 57-1/2A
Page 57-2A
Page 57-2B
Page 57-3A
Page 57-3B
Page 57-4A
Page 57-4B
Page 57-5A
Page 57-5B
Page 57-5/1A
Page 57-5/1B
Page 57-5/2A
Page 57-5/2B
Page 57-5/2-1A
Page 57-5/2-1B
Page 57-5/2-2A
Page 57-5/2-2B
Page 57-5/3B
Page 57-5/4B
Page 57-5/4-1B
Page 57-6A
Page 57-6B
Page 57-6/1A
Page 57-6/2A
Page 57-6/2-1A
Page 57-7B
Page 57-7/1B
Page 57-7/2B

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ORDER NO. PSC-94-0628-CFO-EI
DOCKET NO. 940001-EI
PAGE

In Re: Fuel and Purchased Power) DOCKET NO. 940001-EI
Cost Recovery Clause and) ORDER NO. PSC-94-0628-CFO-EI
Generating Performance Incentive) ISSUED: May 24, 1994
Factor.)

ORDER ON TAMPA ELECTRIC COMPANY'S REQUEST FOR CONFIDENTIAL
TREATMENT OF PORTIONS OF ITS FEBRUARY 1994 FORMS 423

Tampa Electric Company (TECO) has requested specified confidential treatment of its FPSC forms 423-1(a), 423-1(b), 423-2, 423-2(a), 423-2(b), and 423-2(c) for the month of February, 1994.

DATE	FORM	DOCUMENT NO.
February, 1994	423-1(a), 423-1(b) 423-2, 423-2(a), 423-2(b)	3603-94

TECO argues, pursuant to Section 366.093(3)(d), Florida Statutes, that lines 1-6 of column H, Invoice Price, on Form 423-1(a) contain contractual information which, if made public, would impair the efforts of TECO to contract for goods or services on favorable terms. The information indicates the price which TECO has paid for No. 2 fuel oil per barrel for specific shipments from specific suppliers. If disclosed, this information would allow suppliers to compare an individual supplier's price with the market for that date of delivery and thereby determine the contract pricing formula between TECO and that supplier. Disclosure of the Invoice Price would allow suppliers to determine the contract price formula of their competitors. Knowledge of each other's prices would give suppliers information with which to actually control the pricing in No. 2 oil by either all quoting a particular price or adhering to a price offered by a major supplier. This could reduce or eliminate any opportunity for a major buyer, like TECO, to use its market presence to gain price concessions from any individual supplier. The result of such disclosure, TECO argues, is reasonably likely to be increased No. 2 fuel oil prices and increased electric rates.

TECO argues that lines 1-6 of columns I, Invoice Amount; J, Discount; K, Net Amount; L, Net Price; M, Quality Adjustment; N, Effective Purchase Price; and O, Transport to Terminal, on Form 423-1(a) are entitled to confidential treatment because the contract information therein are algebraic functions of column H, Invoice Price. The publication of these columns together or

independently, therefore, TECO argues, could allow a supplier to derive the Invoice Price of No. 2 oil paid by TECO. As to lines 1-2 of column M, TECO further argues that for fuel that does not meet contract requirements, TECO may reject the shipment, or accept the shipment and apply a quality adjustment. This, TECO argues, is a pricing term as important as the price itself rendering the rationale to classify relating to price concessions applicable. As to lines 1-6 of column M, TECO further argues that the information in this column is as entitled to confidential treatment as the invoice price due to the relatively few times quality or discount adjustments are applied. In other words, column M, Effective Purchase Price, will typically equal column H, Invoice Price. I find that lines 1-2 of columns M-O on Form 423-1(a) are entitled to confidential classification.

TECO also requests confidential treatment of lines 1 in column I, Old Value, and column J, New Value, on Form 423-1(b). TECO asserts that the information in these columns contains old and new values from Form 423-1(a) for the month of August, 1993, which was already the subject of a request for specified confidential treatment when it appeared for the first time. These values are algebraic functions of the invoice price. Thus, TECO maintains, the publication of these columns together or independently could allow a supplier to derive the invoice price paid by TECO. I agree.

TECO has requested confidential treatment of lines 1-9 of column G, Effective Purchase Price, on Form 423-2 relating to Electro-Coal Transfer Facility - Big Bend Station, arguing disclosure would impair TECO's efforts to contract for goods or services on favorable terms. Additionally, one could ascertain the Total Transportation Charges by subtracting a disclosed Effective Purchase Price, column I, from the Delivered price at the Transfer Facility. A competitor with knowledge of the Total Transportation Charges could use that information in conjunction with the published Delivered Price at the Electro-Coal Transfer facility to determine the segmented transportation costs, i.e., the breakdown of transportation charges for river barge transport and for deep water transportation across the Gulf of Mexico from the transfer facility to Tampa. TECO argues it is this segmented transportation cost data which is entitled to confidential treatment in that disclosure would adversely affect TECO's future fuel and transportation contracts by informing potential bidders of current prices paid for services provided. Disclosure of fuel oil prices would indirectly affect bidding suppliers. Suppliers would be reluctant to provide significant price concessions to an individual utility if prices were disclosed because other purchasers would seek similar concessions. TECO further argues the information

DOCUMENT NUMBER-DATE

05061 MAY 24 2

FPSC-RECORDS/REPORTING

Exhibit "A"

would inform other potential suppliers as to the price TECO is willing to pay for coal. This would provide present and potential coal suppliers information which could adversely affect TECO's ability to negotiate coal supply agreements.

TECO requests confidential treatment of lines 1-9 of column M, Total Transport Charges, on Form 423-2, relating to Electro-Coal Transfer Facility - Big Bend Station, arguing that their disclosure would also impair its efforts to contract for goods or services on favorable terms because, as discussed above, both columns G and H, if disclosed, would enable competitors to determine segmented transportation charges. I find that columns G and H of Form 423-2, relating to Electro-Coal Transfer Facility - Big Bend Station, which reflect the F.O.B. Mine Prices resulting from negotiations with unaffiliated third-parties are entitled to confidential treatment.

TECO requests confidential treatment of lines 1-9 of column H, Original Invoice Price, on Form 423-2(a) relating to Electro-Coal Transfer Facility - Big Bend Station, because disclosure would enable one to subtract that price from the publicly disclosed Delivered Price at the Electro-Coal Transfer Facility and thereby determine the segmented river transportation cost. Such disclosure, TECO argues, would impair its efforts to contract for goods or services on favorable terms due to rationale similar to that offered for confidential treatment of column O, Effective Purchase Price, of Form 423-2 (Electro-Coal Transfer Facility - Big Bend Station).

TECO similarly requests confidential treatment of lines 1-9 of column J, Base Price, on Form 423-2(a), relating to Electro-Coal Transfer Facility - Big Bend Station, in that disclosure would enable a competitor to "back-into" the segmented transportation cost using the publicly disclosed Delivered Price at the transfer facility; one could subtract column J, Base Price Per Ton, from the Delivered Price at the transfer facility, to obtain the River Barge Rate.

TECO also contends that lines 1-9 of column L, Effective Purchase Price, on Form 423-2(a), relating to Electro-Coal Transfer Facility - Big Bend Station, are entitled to confidentiality since, if disclosed, they would enable a competitor to back into the segmented waterborne transportation costs using the already disclosed Delivered Price of coal at the transfer facility. Such disclosure, TECO argues, would impair its efforts to contract for goods or services on favorable terms for the reasons discussed in relation to column G, Form 423-2 (Electro-Coal Transfer Facility - Big Bend Station). I agree that the numbers in lines 1-9 of

columns H, J, and L, reflect actual costs negotiated and obtained in arms-length transactions with unaffiliated third parties which, if disclosed, could cause harm to TECO's customers.

TECO requests confidential treatment of lines 1-9 of columns G, Effective Purchase Price; I, Rail Rate; K, River Barge Rate; L, Transloading Rate; M, Ocean Barge Rate; N, Other Water Charges; O, Other Related Charges; and P, Total Transportation Charges on Form 423-2(b) relating to the Electro-Coal Transfer Facility - Big Bend Station. TECO argues that disclosure of the Effective Purchase Price per ton would impair its ability to contract for goods or services on favorable terms by enabling a competitor to back into the segmented transportation costs by using the publicly disclosed Delivered Price for coal at the transfer facility; one could obtain the River Barge Rate by subtracting the Effective Purchase Price per ton from the price per ton delivered at Electro-Coal. I find that the waterborne costs contained in columns G, I, K, L, M, N, O, and P involve acceptable cost allocation between TECO and its waterborne affiliates, Mid-South Towing, Electro-Coal Transfer, and Gulf Coast Transit, and, as such, are entitled to confidentiality.

TECO also requests confidential treatment of lines 1-2 of columns G, Effective Purchase Price, and H, Total Transportation Charges on Form 423-2; lines 1-2 of columns H, Original Invoice Price; J, Base Price, and L, Effective Purchase Price, on Form 423-2(a); and lines 1-3 of columns G, Effective Purchase Price; I, Rail Rate; K, River Barge Rate; L, Transloading Rate; M, Ocean Barge Rate; N, Other Water Charges; O, Other Related Charges; and P, Total Transportation Charges, on Form 423-2(b), all relating to the Electro-Coal Transfer Facility - Gannon Station. TECO offers rationale identical to that offered in relation to those columns on Forms 423-2, 2(a), and 2(b) relating to the Electro-Coal Transfer Facility - Big Bend Station. I find that the referenced information in Forms 423-2, 2(a), and 2(b) relating to the Electro-Coal Transfer Facility - Gannon Station is entitled to confidential treatment for the same reasons provided for the Electro-Coal Transfer Facility - Big Bend Station.

TECO requests confidential treatment of line 1 of columns G, Effective Purchase Price; and H, Total Transportation Charges on Form 423-2 relating to the Big Bend Station and lines 1-2 of the same columns on the same form relating to the Gannon Station. TECO contends that disclosure of the Effective Purchase Price in both cases would impair its efforts to contract for goods and services on favorable terms, because if one subtracts the information in this column from that in column I, F.O.B. Plant Price, one can obtain the segmented transportation cost, including transloading and ocean barging. TECO also argues that disclosure of the Total

Transport Charges would similarly impair its contracting ability by enabling a competitor to determine segmented transportation charges.

TECO similarly argues that line 1 of columns H, Original Invoice Price; J, Base Price; and L, Effective Purchase price of Forms 423-2(a) relating to the Big Bend Station and line 1 of the same columns of the same form relating to Gannon Station are entitled to confidential treatment in that disclosure would allow a competitor to deduce the segmented terminating and ocean barge transportation cost and terminating and ocean barge rate on rail rate, respectively.

TECO similarly requests confidential treatment of line 1 of columns G, Effective Purchase Price; I, Rail Rate; K, River Barge Rate; L, Transloading Rate; M, Ocean Barge Rate; N, Other Water Charges; O, Other Related Charges; and P, Total Transportation Charges, on Form 423-2(b), relating to Big Bend Station, and line 1 of the same columns for the same form relating to Gannon Station. TECO argues that disclosure of either Effective Purchase Price per ton would enable a competitor to back into the segmented transportation cost of termination and Ocean Barge Rates by subtracting that price per ton from the F.O.B. Plant Price per ton. The information presented in these columns relating to Gannon Station simply involves permissible cost allocation between TECO and an affiliate, Gatliff Coal. I find, therefore, disclosure of line 1 of columns G and H on Form 423-2 relating to Big Bend Station, and line 1 of the same columns on the same form relating to Gannon Station; line 1 of columns H, J, and L on Form 423-2(a) relating to Big Bend Station and lines 1-2 of the same columns on the same form relating to Gannon Station; and line 1 of columns G, I, K, L, M, N, O, and P on Form 423-2(b) relating to Big Bend Station and line 1 of the same columns on the same form relating to Gannon Station, would impair TECO's ability to contract for similar goods or services on favorable terms and the information is entitled to confidential treatment.

TECO further argues that disclosure of its Rail Rate per ton in column I on all its Forms 423-2(b) would impair the ability of TECO and its affiliate to negotiate favorable rail rates with the various railroads serving areas in the vicinity of TECO's coal suppliers. Gatliff has other coal buying customers with other railway options; disclosure of railrates, therefore, would impair the contracting ability of a TECO affiliate and could ultimately adversely affect TECO's ratepayers.

TECO asserts that the material for which it seeks classification is intended to be and is treated by TECO and its affiliates as private and has not been disclosed.

I find TECO's request to be reasonable, and, therefore, I find the lines listed above to be confidential proprietary business information.

DECLASSIFICATION

TECO further requests the following proposed declassification dates:

FORMS	LINES	COLUMN	DATE
423-1(a)	1 - 6	H - O	04-18-96
423-1(b)	1	I - J	04-18-96
423-2	1 - 9	G - M	04-18-96
423-2(a)	1 - 9	H, J, L	04-18-96
423-2(b)	1 - 9	G, I, K, L, M, N, O, P	04-18-96

Prior to October 1, 1989, Section 366.093, Florida Statutes, governing the confidential treatment of utility records, was silent as to the period of time for which a finding of confidentiality was effective. Rule 25-22.006(4)(a), Florida Administrative Code, simply provided that the justification shall include a date after which the material is no longer proprietary confidential business information or a statement that such a date cannot be determined and the reasons therefore. Effective October 1, 1989, subsection 366.093(4), Florida Statutes, was enacted to provide that:

[a]ny finding by the commission that records contain proprietary confidential business information is effective for a period set by the commission not to exceed 18 months, unless the commission finds, for good cause, that the protection from disclosure shall be for a specified longer period.

As to the fuel oil contract data in DW-3603-94, TECO explains that its interests would be best protected by classifying the material until at least six months after the contracts expire, because future contract negotiations would be impaired if such material, which contains pricing information, were disclosed prior to the negotiation of a new contract. TECO states negotiations are normally completed within six months. TECO further indicates that a two year classification period generally will account for this six month negotiation period.

As to the coal and coal transportation information contained in DW-3603-94, TECO explains that the disclosure of that information before the passage of two years could affect the viability of its affiliates which provide those services to TECO and to outside non-regulated customers, which in turn could affect the price TECO ultimately pays for those services. TECO further explains this potential effect as follows:

An analyst for an outside customer of Gatliff or TECO Transport who reads the written transcripts of public fuel hearings or reads the written orders of the FPSC can easily discover that until November 1, 1988, Tampa Electric paid cost for coal from Gatliff and for coal transportation from TECO Transport. Further, the publication of the stipulation agreement between the parties in 1988 indicated that the initial benchmark price was close to cost and subsequent testimony indicates the revised contract escalates from cost.

As long as an outside customer does not know how such an escalation clause changes price, the cost cannot be calculated. However, publicizing the price of coal or coal transportation services will tell an outside customer how much the escalation has been and make it easy for him to calculate cost. Because of the seasonality of costs in both businesses, a full year's cost data is necessary for an accurate cost measurement.

A second year must pass before one full year can be compared with a second year to measure the escalation accurately. So a perceptive vendor seeks two years of data to make his cost estimates. The competitive industries recognize that data beyond two years is not helpful to them, as enough factors may change in that time frame for costs to be much different from what was incurred. Any data less than two full years old is extremely valuable to outside customers in contracting for services with Gatliff or TECO Transport. The difference of small amounts per ton can mean millions of dollars' difference in cost.

A loss of outside business by Gatliff or TECO Transport will affect not only Gatliff or TECO Transport, but, if large enough, it could affect the credibility of the companies. The prices negotiated with Tampa Electric by these vendors took into consideration their costs and revenues at the time of negotiation, including the revenues from outside customers. A significant loss of

outside business could cause Gatliff or TECO Transport to fail, since under market pricing regulation Tampa Electric will not make up the difference to them in cost. In turn, a failure of these vendors would leave Tampa Electric and its customers with only higher cost alternatives for Blue Gem coal and for coal transportation to Tampa, a higher cost that would be paid by Tampa Electric's ratepayers. So the continued credibility of Gatliff and TECO Transport is important to protect Tampa Electric's ratepayers from higher cost alternatives.


I find that TECO has shown good cause for an extended period of classification. The material in DW-3603-94 as discussed above, will remain classified until two years from the dates of the respective requests for classification, as listed in the revised chart.

In consideration of the foregoing, it is

ORDERED that Tampa Electric Company's request for confidential treatment of the above specified information in Forms 423-1(a), 423-1(b), 423-2, 423-2(a), and 423-2(b) as discussed in the body of this Order is granted. It is further

ORDERED that the declassification dates for Forms 423-1(a), 423-1(b), 423-2, 423-2(a), and 423-2(b) as discussed in the text of this Order is hereby granted.

By ORDER of Chairman J. Terry Deason, as Prehearing Officer, this 24th day of May, 1994.


J. TERRY DEASON, Chairman and
Prehearing Officer

(S E A L)
SLE:bml

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

ORDER NO. PSC-94-0628-CFO-EI
DOCKET NO. 940001-EI
PAGE 9

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.

**JUSTIFICATION FOR REQUESTED
DURATION OF CONFIDENTIAL CLASSIFICATION**

Set forth below is Tampa Electric's justification for the company's request that the fuel and fuel transportation data in question be treated as confidential for a period of at least two years after the date on which it is declared to be confidential:

Coal and Coal Transportation Data

1. Tampa Electric seeks protection of the coal and coal transportation contract information specified as confidential for a minimum period of two years. The need for two or more years of confidentiality is vital not only to Tampa Electric and its ratepayers, but to the vendors of coal and coal transportation services as well.

2. Bidders for the sale of coal will always seek to optimize their profit margin. Full knowledge of the prices paid by the utility for coal enables the bidder to increase the price bid and thereby optimize the bid from the viewpoint of the seller and to the detriment of the ratepayer. Tampa Electric firmly believes that the disclosure of information on prices paid within the last two years will increase the price Tampa Electric will be required to pay for coal and will be detrimental to ratepayers.

3. Recent bids received by Tampa Electric contained a \$4.17 per ton spread between the bids. The low bid undoubtedly would have been higher had the bidders had full knowledge of prices paid by Tampa Electric. Bidders will always seek to optimize their profits by submitting bids that are as high as the market will bear. If market data is disclosed which discourages suppliers from



bidding competitively, they will increase their bids to the level of past payments to other suppliers by the buyer.

4. Gatliff Coal and TECO Transport and Trade sell coal and bulk commodity transportation services in the open non-regulated marketplace. The prices at which their goods and services are sold are not publicly disclosed anywhere by publication or voluntary dissemination because it would materially lessen their competitive posture with customers other than Tampa Electric. Outside customers who negotiate for coal or coal transportation services are placed at a competitive advantage for these goods or services if they know the cost of the goods or services.

5. An analyst for an outside customer of Gatliff or TECO Transport who reads the written transcripts of public fuel hearings or reads the written orders of the FPSC can easily discover that until November 1, 1988, Tampa Electric paid cost for coal from Gatliff and for coal transportation from TECO Transport. Further, the publication of the stipulation agreement between the parties in 1988 indicated that the initial benchmark price was close to cost and subsequent testimony indicates the revised contract escalates from cost.

6. As long as an outside customer does not know how such an escalation clause changes price, the cost cannot be calculated. However, publicizing the price of coal or coal transportation services will tell an outside customer how much the escalation has been and make it easy for him to calculate cost.

7. Because of the seasonality of costs in both businesses,

a full year's cost data is necessary for an accurate cost measurement. A second year must pass before one full year can be compared with a second year to measure the escalation accurately. So a perceptive vendor seeks two years of data to make his cost estimates. The competitive industries recognize that data beyond two years is not helpful to them, as enough factors may change in that time frame for costs to be much different from what was incurred. Any date less than two full years old is extremely valuable to outside customers in contracting for services with Gatliff or TECO Transport. The difference of small amounts per ton can mean millions of dollars' difference in cost.

8. A loss of outside business by Gatliff or TECO Transport will affect not only Gatliff or TECO Transport but, if large enough, it could affect the credibility of the companies. The prices negotiated with Tampa Electric by these vendors took into consideration their costs and revenues at the time of negotiation, including the revenues from outside customers. A significant loss of outside business could cause Gatliff or TECO Transport to fail, since under market pricing regulation Tampa Electric will not make up the difference to them in cost. In turn, a failure of these vendors would leave Tampa Electric and its Customers with only higher cost alternatives for Blue Gem coal and for coal transportation to Tampa, a higher cost that would be paid by Tampa Electric's ratepayers. So the continued credibility of Gatliff and TECO Transport is important to protect Tampa Electric's ratepayers from higher cost alternatives.

Fuel Oil Contract Data

9. Tampa Electric requests that the confidential information relating to fuel oil contract data also not be declassified until at least two years after it is classified confidential. Ideally, Tampa Electric's interests would be best protected by adopting a declassification date which is at least six months beyond the expiration of the contract pursuant to which the prices in question were determined.

10. Tampa Electric's ability to negotiate future contracts for No. 2 and No. 6 oil would reasonably likely be impaired if pricing information as described above were disclosed during the contract period or prior to the negotiation of a new contract.

11. Tampa Electric typically renegotiates its No. 2 and No. 6 fuel oil contracts and fuel related services contracts prior to the end of such contracts. On occasion some contracts are renegotiated after the end of the current contract period. In this situation, renegotiations are normally completed within six months. Therefore, it is necessary to maintain the confidentiality of the information identified as confidential in workpaper No. 49 for six months after the end of the individual contract period to which the information relates.

12. Tampa Electric's No. 2 contract was renegotiated effective October 1, 1990 and its No. 6 contract was renegotiated effective September 1, 1990.

13. In many instances the declassification date proposed above would be beyond two years from the date the information is

classified. Therefore, and in order to simplify the determination of a date of declassification date, Tampa Electric is willing to settle for a declassification date within two years from the date the material in question is initially classified. This will avoid having to refer to contract expiration dates which vary from contract to contract. At the same time, it will afford Tampa Electric some minimum period of protection from having this sensitive information disclosed publicly.