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Pensacola, Florida 32520

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February 21, 2002

Ms. Blanca S. Bayo, Director  
Division of the Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 010949-EI

Enclosed are an original and fifteen copies of Gulf Power Company's Amended Request for Confidential Classification regarding certain specified portions of the Rate Case Audit Report and the Staff working papers to be filed in the above docket.

Sincerely,

A handwritten signature in cursive script that reads "Susan D. Ritenour".

Susan D. Ritenour  
Assistant Secretary and Assistant Treasurer

lw

Enclosure

cc: Beggs and Lane  
Jeffrey A. Stone, Esquire

DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Request for Rate Increase by Gulf  
Power Company

Docket No.: 010949-EI  
Date: February 21, 2002

AMENDED REQUEST FOR CONFIDENTIAL CLASSIFICATION

GULF POWER COMPANY ["Gulf Power", "Gulf", or "the Company"], by and through its undersigned attorney and pursuant to Rule 25-22.006, Florida Administrative Code, hereby amends the Company's request that the Florida Public Service Commission ("Commission", or "FPSC") enter an order protecting from public disclosure certain specified portions of the Rate Case Audit Report, [Audit Control Number 01-255-1-1] and the Staff working papers related thereto. As grounds for this request, the Gulf Power Company states:

1. On January 29, 2002, Gulf Power filed a request for specified confidential classification regarding certain specified portions of the Rate Case Audit Report, [Audit Control Number 01-255-1-1] ("Audit Report") and the Staff working papers ("Working Papers") related thereto. Further review of the documents addressed by that request has been conducted and Gulf amends its request for specified confidential classification as stated herein.

2. Gulf Power withdraws its request for specified confidential classification regarding the Audit Report at page 8 consisting of the entire last paragraph of Staff's statement of facts for Disclosure No. 4 and the Working Papers at pages 41-2.2. In addition, the Company withdraws its request for specified confidential classification with regard to Working papers at pages 9.1 through 9.6, 9.8 through 9.15, 9.51, 9.67 through 9.72, 9.75, and 9.81 through 9.87.

3. Gulf Power amends its request for specified confidential classification with regard to the Working Papers at page 9.7. The Company asserts that the information at page 9.7 of the Working Papers is entitled to confidential classification pursuant to §366.093(3)(d) and (e), Florida Statutes, as information, the public disclosure of which would cause irreparable harm to the competitive interests of Gulf and would reveal specific contract provisions regarding one or more contracts to which Gulf is a party. The information consists of a discussion about coal contract provisions between Gulf and one or more of its suppliers. If this information is made public, Gulf's ability to enter into similar contracts for coal would be significantly impaired. This would significantly impact Gulf's competitive position. Contractual provisions and details are afforded confidential classification pursuant to §366.093(3)(d), Florida Statutes.

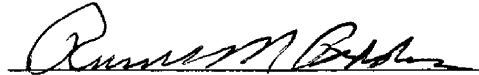
4. Gulf Power asserts that the information contained in the Working Papers at pages 9-16 through 9-50, 9.52 through 9.66, 9.73 through 9.74, 9.76 through 9.80 and 9.88 through 9.100 in their entirety, are entitled to confidential classification pursuant to §366.093(3)(a) and (e), Florida Statutes, as information, the public disclosure of which would cause irreparable harm to the competitive interests of Gulf. These working papers consist of excerpts and actual pages from the working papers of an accounting firm retained by Gulf to conduct an audit. This information is considered confidential work product by that audit firm and contains competitively sensitive work plans and audit strategies of that audit firm. In addition, the information contains competitively sensitive business information with regard to Gulf's business operations. This proprietary and commercially sensitive information is not otherwise publicly available and its disclosure would impair the competitive business of Gulf Power.

5. Those portions of the request for specified confidential classification filed on January 29, 2002, regarding the Working Papers at pages 54-1 through 54-51 and 54-53 through 54-58 are not amended by this request and remain unchanged. To the extent necessary the request filed on January 29, 2002, is incorporated by reference.

6. Submitted herewith is an amended Exhibit "C" to replace the Exhibit "C" originally filed on January 29, 2002. This revised Exhibit "C" lists the justifications for the specific requests for confidential classification. The portions of Exhibit "A" to the January 29, 2002, request for specified confidential classification for which the request for confidential classification is hereby being withdrawn can be made available to the general public.

WHEREFORE, Gulf Power Company respectfully requests that the Commission enter an order protecting the information specified in the January 29, 2002 request for specified confidential classification, as amended herein, from public disclosure as proprietary confidential business information.

Respectfully submitted this 21<sup>st</sup> day of February, 2002.



**JEFFREY A. STONE**

Florida Bar No. 325953

**RUSSELL A. BADDERS**

Florida Bar No. 007455

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**Attorneys for Gulf Power Company**

EXHIBIT "C" (Amended)

**Field/Line**

**Justification**

Audit Report Page 8, last full paragraph of Staff's statement of facts for Disclosure No. 4, in its entirety

Not confidential

Working Papers at pages 41-2.2, last full paragraph in its entirety

Working papers at pages 9.1 through 9.6, 9.8 through 9.15, 9.51, 9.67 through 9.72, 9.75, and 9.81 through 9.87

Working Papers at pages 9-7

Gulf Power asserts that this information is entitled to confidential classification pursuant to §366.093(3)(d) and (e), Florida Statutes, as information, the public disclosure of which would cause irreparable harm to the competitive interests of Gulf and would reveal specific contract provisions regarding one or more contracts to which Gulf is a part. The basis for confidentiality is more fully set forth in paragraph 3 of this Request.

Working Papers at pages 9-16 through 9-50, 9.52 through 9.66, 9.73 through 9.74, 9.76 through 9.80 and 9.88 through 9.100 in their entirety

Gulf Power asserts that this information is entitled to confidential classification pursuant to §366.093(3)(a) and (e), Florida Statutes, as information, the public disclosure of which would cause irreparable harm to the competitive interests of Gulf and the accounting firm retained by Gulf to conduct an audit. The basis for confidentiality is more fully set forth in paragraph 4 of this Request.

Working Papers at pages 54-1 through 54-51, in their entirety

Gulf Power asserts that this information is entitled to confidential classification pursuant to §366.093(3)(e), Florida Statutes, as information, the public disclosure of which would cause irreparable harm to the competitive interests of Gulf Power. These work papers contain detailed information taken from Gulf's tax returns. The basis for confidentiality is more fully set forth in paragraphs 5 of this Request.

Working Papers at pages 54-53 through 54-58, in their entirety

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request for rate increase by )  
Gulf Power Company )  
\_\_\_\_\_ )

Docket No. 010949-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished  
this 21<sup>st</sup> day of February 2002 by U.S. Mail to the following:

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