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Writer's Direct Dial Number: 850-521-1708
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December 1, 2011

VIA HAND DELIVERY

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

claim of confidentiality
 notice of intent
 request for confidentiality
 filed by OPC

For DN 08727-11, which
is in locked storage. You must be
authorized to view this DN.-CLK

Re: Docket No. 110000-OT – Undocketed Filings for 2011

Dear Ms. Cole:

Enclosed is Birch Communications, Inc.'s Request for Confidential Classification of Audit Workpapers and seven copies of said Request. Also included with this filing, Birch Communications, Inc. submits one highlighted and two redacted copies of the information for which confidential treatment is requested.

Should you have any questions, please don't hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Matthew J. Feil
MJF/ccg

Enclosures

COM _____
APA _____
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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Undocketed filings for 2011)
)
_____)

Docket No. 110000-OT

Filed: December 1, 2011

**BIRCH COMMUNICATIONS, INC.'S REQUEST FOR
CONFIDENTIAL CLASSIFICATION OF AUDIT WORKPAPERS**

Birch Communications, Inc. ("Birch" or "Company") by and through its undersigned counsel, pursuant to Section 364.183, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, hereby submits its Request for Confidential Classification for information contained in the Staff Audit Workpapers (ACN 11-160-4-4 and ACN 11-160-4-3) associated with a regulatory assessment fee audit conducted by the staff. In support thereof, Birch hereby states that:

1. Certain specified information included in the Staff's Audit Workpapers includes financial information and corporate strategic information that has not otherwise been publicly disclosed. If disclosed, particularly out of context, this information could both harm the Company's ability to continue to obtain financing on favorable terms and impair the Company's ability to contract for goods and services on favorable terms, which would ultimately have detrimental impacts on the Company and its Company's business operations.

2. The information for which Birch seeks confidential classification is information that the Company treats as confidential, and that meets the definition of "proprietary confidential business information" as set forth in Section 364.183(3), Florida Statutes, which provides:

(3) The term "proprietary confidential business information" means information, regardless of form or characteristics, which is owned or controlled by the person or company, is intended to be and is treated by the person or company as private in that the disclosure of the information would cause harm

to the ratepayers or the person's or company's business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that provides that the information will not be released to the public. The term includes, but is not limited to:

- (a) Trade secrets.
- (b) Internal auditing controls and reports of internal auditors.
- (c) Security measures, systems, or procedures.
- (d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the company or its affiliates to contract for goods or services on favorable terms.
- (e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.
- (f) Employee personnel information unrelated to compensation, duties, qualifications, or responsibilities.

3. Attached as Exhibit A to this Request is a matrix identifying the specific portions of the Audit Workpapers for which the Company is seeking confidential treatment, along with the specific justification for each item specified in this request. Birch has also included as Exhibit B, a separate envelope labeled "Confidential" which contains one highlighted copy of the Audit Workpapers. Also, included with this filing are two redacted copies of the information, as Exhibit C.

4. Birch asks that confidential classification be granted for a period of at least 18 months. Should the Commission no longer find that it needs to retain the information, Birch respectfully requests that the confidential information be returned to the Company.

5. Exhibit B to this Request is one highlighted copy of the referenced Staff Audit Workpapers, contained in a separate envelope marked "Confidential." Exhibit C to this Request is two redacted copies of the referenced Staff Audit Workpapers.

WHEREFORE, Birch respectfully requests that the highlighted information contained in Staff's Audit Workpapers associated with Audit Control Nos. 11-160-4-4 and 11-160-4-3 be

classified as "proprietary confidential business information," and thus, exempt from Section 119.07, Florida Statutes.

RESPECTFULLY SUBMITTED this 1st day of December, 2011.

A handwritten signature in black ink, appearing to read "Matthew J. Feil", written over a horizontal line.

Matthew J. Feil
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

EXHIBIT AJustification Matrix

Page	Columns	Rows	Reason
ACN-11-160-4-3, Workpaper #12, pages 1-6, "Trial Balance @ 12/31/10"	All columns after "Trial Balance" heading, including auditor's handwritten notes.	All rows after "Trial Balance" heading, including auditor's handwritten notes.	Birch Communications, Inc. ("BCI") is a privately held company, not a public company. As such, <u>all</u> of the financial and accounting information of BCI and its affiliates, including the subject information regarding revenue, expense, profitability, areas of operation, account coding and methods, etc., is kept private and is not publicly disclosed. Also, the subject information relates to the competitive interests of BCI and its affiliates. Disclosure would harm BCI's market position as competitors could use the subject information to assess BCI's relative strengths and weaknesses in the market and gain unfair advantage on BCI.
ACN-11-160-4-3, Workpaper #12-1, page 1, "2010 Revenue by State"	All columns after "2010 Revenue" heading, including auditor's handwritten notes.	All rows after "2010 Revenue" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-3, Workpaper #12-1/1, pages 1-4, "Florida GL Balances"	All columns after "Revenue from G/L Fla." heading.	All rows after "Revenue from G/L Fla." heading.	Same as above
ACN-11-160-4-3, Workpaper #12-2, pages 1-3, "Co. First GL Detail"	(landscape view) Last four columns on the right side of page after "1 st GL Detail" heading, including all account numbers in column two and auditor's	(landscape view) All rows in last four columns on the right side of page after "1 st GL Detail" heading, including all account numbers	Same as above

Page	Columns	Rows	Reason
	handwritten notes.	and auditor's handwritten notes.	
ACN-11-160-4-3, Workpaper #12-3, page 3, "Financials"	"2010 and 2009" columns	All rows after "2010 and 2009" headings.	Same as above
ACN-11-160-4-3, Workpaper #12-3, page 4, "Financials"	(landscape view) All columns beginning with "January".	(landscape view) All rows below headings.	Same as above
ACN-11-160-4-3, Workpaper #41-1, page 1, "Co. RAF Backup"	"Revenue" column, including auditor's handwritten notes.	All rows after "Revenue" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-3, Workpaper #41-1/1, pages 1-6, "Revenue by Type Jan-Aug"	"Revenue" column, including auditor's handwritten notes.	All rows after "Revenue" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-3, Workpaper #41-1/2, pages 1-3, "Revenue by Type Sept-Dec"	Revenue column	All rows after "Revenue" heading.	Same as above
ACN-11-160-4-3, Workpaper #41-1/3, page 1, "1 st LD Response"	(landscape view) All columns beginning with "January".	(landscape view) All rows below headings.	Same as above
ACN-11-160-4-3, Workpaper #41-2, page 1, "2 nd LD Response"	(landscape view) Ten columns on the right side of page beginning with "IntraCalls".	(landscape view) All rows below category headings beginning with "IntraCalls".	Same as above

Page	Columns	Rows	Reason
ACN-11-160-4-3, Workpaper #44, page 1, "Summary Relay"	(landscape view) Five columns on the right side of page beginning with "Accrued".	(landscape view) All rows below category headings beginning with "Accrued".	Same as above
ACN-11-160-4-4, Workpaper #12, pages 1-6, "Trial Balance @ 12/31/10"	All columns after "Trial Balance" heading, including auditor's handwritten notes.	All rows after "Trial Balance" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-4, Workpaper #12-1, page 1, "2010 Revenue by State"	All columns after "2010 Revenue" heading, including auditor's handwritten notes.	All rows after "2010 Revenue" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-4, Workpaper #12- 1/1, pages 1-4, "Florida GL Balances"	All columns after "Fla Revenue Accounts" heading.	All rows after "Fla Revenue Accounts" heading.	Same as above
ACN-11-160-4-4, Workpaper #12-2, pages 1-3, "Co. First GL Detail"	(landscape view) Last four columns on the right side of page after "1 st GL Detail" heading, including all account numbers in column two and auditor's handwritten notes.	(landscape view) All rows in last four columns on the right side of page after "1 st GL Detail" heading, including all account numbers and auditor's handwritten notes.	Same as above
ACN-11-160-4-4, Workpaper #12-3, pages 3, "Financials"	"2010 and 2009" columns	All rows after "2010 and 2009" headings.	Same as above
ACN-11-160-4-4,	(landscape view)	(landscape view)	Same as above

Page	Columns	Rows	Reason
Workpaper #12-3, pages 4, "Financials"	All columns beginning with "January".	All rows below headings.	
ACN-11-160-4-4, Workpaper #41-1, page 1, "Co. RAF Backup"	"Revenue" column, including auditor's handwritten notes.	All rows after "Revenue" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-4, Workpaper #41- 1/1, pages 1-6, "Revenue by Type Jan-Aug"	"Revenue" column, including auditor's handwritten notes.	All rows after "Revenue" heading, including auditor's handwritten notes.	Same as above
ACN-11-160-4-4, Workpaper #41- 1/2, pages 1-3, "Revenue by Type Sept-Dec"	Revenue column	All rows after "Revenue" heading.	Same as above
ACN-11-160-4-4, Workpaper #41- 1/3, page 1, "1 st LD Response"	(landscape view) All columns beginning with "January".	(landscape view) All rows below headings.	Same as above
ACN-11-160-4-4, Workpaper #41-2, page 1, "2 nd LD Response"	(landscape view) Ten columns on the right side of page beginning with "IntraCalls".	(landscape view) All rows below category headings beginning with "IntraCalls".	Same as above

CERTIFICATE OF SERVICE

I HEREBY ATTEST that a true and correct copy of the foregoing Request has been served upon the following by U.S. Mail this 1st Day of December, 2011:

Adam Teitzman, Esquire
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850



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