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May 11, 2016

VIA HAND DELIVERY

Ms. Carlotta S. Stauffer
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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COMMISSION
CLERK

Re: Docket No. 160001-EI

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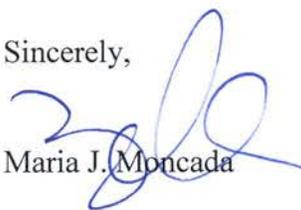
Dear Ms. Stauffer:

I enclose for filing in the above docket Florida Power & Light Company's ("FPL") Request for Confidential Classification of Gas Reserves Accounting Internal Audit Report. The request includes Exhibits A, B (two copies), C and D.

Exhibit A consists of the confidential documents, and all the information that FPL asserts is entitled to confidential treatment has been highlighted. Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. Exhibit C is a justification table in support of FPL's Request for Confidential Classification. Exhibit D contains the declaration in support of FPL's Request for Confidential Classification.

Please contact me if you or your Staff has any questions regarding this filing.

Sincerely,


Maria J. Moncada

Enclosure

cc: Counsel for Parties of Record
(w/ copy of FPL's Request for Confidential Classification)

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery
clause with generating performance incentive
factor

Docket No. 160001-EI

Filed: May 11, 2016

**FLORIDA POWER & LIGHT COMPANY'S REQUEST FOR CONFIDENTIAL
CLASSIFICATION OF GAS RESERVES ACCOUNTING INTERNAL AUDIT REPORT**

Pursuant to Section 366.093, Florida Statutes ("Section 366.093"), and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") hereby requests confidential classification of its Gas Reserves Accounting Internal Audit Report. In support of this Request, FPL states:

1. By Order No. PSC-15-0038-FOF-EI, the Florida Public Service Commission ("Commission") approved FPL's request to recover its investment in the Woodford gas reserves Project in the fuel clause (the "Woodford Project"). In its Order (page 7), the Commission directed FPL to "utilize an independent auditor in performing the audits provided in the [Woodford Drilling and Development Agreement]" and to "work with Commission staff to develop the scope of the audits." Staff has held two duly noticed informal meetings, the purpose of which was "to discuss issues related to the Woodford Project." During the meetings, FPL explained that FPL's Internal Audit department would be performing a gas reserves accounting audit. Commission Staff has requested a copy of FPL's Gas Reserves Accounting Internal Audit Report ("Gas Reserves IA Report").

2. FPL's Gas Reserves IA Report is confidential, and it is treated as such by both FPL and Weaver. Accordingly, FPL files this Request for Confidential Classification to maintain continued confidential handling of the information contained in the Report.

3. The following exhibits are included with this Request:

a. Exhibit A is a copy of the Gas Reserves IA Report on which all of the information that FPL asserts is entitled to confidential treatment has been highlighted.

b. Exhibit B is a copy of the Gas Reserves IA Report on which all information that FPL asserts is entitled to confidential treatment has been redacted. Because the Report is confidential in its entirety, Exhibit B consists of an identifying cover page.

c. Exhibit C is a table that identifies the information for which confidential treatment is sought and references the specific statutory bases for the claim of confidentiality. Exhibit C also identifies the declarant who supports the requested classification.

d. Exhibit D is the declaration of Kim Ousdahl support of this request.

4. The Confidential Information is intended to be and has been treated by FPL as private, its confidentiality has been maintained, and its disclosure would cause harm to FPL and its customers. Pursuant to Section 366.093, such materials are entitled to confidential treatment and are exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review such as weighing the harm of disclosure against the public interest in access to the information.

5. The Gas Reserves IA Report consists of a report by FPL's Internal Auditors. As set forth in the declaration included as Exhibit D, full and frank disclosure of information to the Internal Auditing department is essential for the department to fulfill its role, and the confidential status of internal auditing scope, process, findings, and reports supports such disclosure. The release of information related to reports of internal auditors would be harmful to FPL and its customers because it may affect the effectiveness of the Internal Auditing department itself. This information is protected by Section 366.093(3)(b), Fla. Stat.

6. Upon a finding by the Commission that the Confidential Information is proprietary confidential business information, the information should not be declassified for a period of at least eighteen (18) months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. *See* § 399.093(4), Fla.Stat.

WHEREFORE, for the above and foregoing reasons, as more fully set forth in the supporting materials and declaration included herewith, Florida Power & Light Company respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted.

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By: 

Maria J. Moncada
Florida Bar No. 0773301

CERTIFICATE OF SERVICE
Docket 160001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing* has been furnished
by electronic service this 11th day of May 2016 to the following persons:

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By: _____



Maria J. Moncada
Florida Bar No. 0773301

* The exhibits to this Request are not included with the service copies, but copies of Exhibits B, C and D are available upon request.

EXHIBIT A

CONFIDENTIAL

**FILED UNDER SEPARATE
COVER**

EXHIBIT B

REDACTED COPIES

Exhibit B

FPL Gas Reserves Accounting Audit
Pages 1 – 10

CONFIDENTIAL IN ITS ENTIRETY

EXHIBIT C

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Exhibits
DOCKET TITLE: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor
DOCKET NO: 160001-EI
DATE: May 11, 2016

				
FPL Gas Reserves Accounting Internal Audit	10	ALL	(b)	K. Ousdahl

EXHIBIT D

DECLARATIONS

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchase Power Cost Recovery
Clause with Generating Performance Incentive
Factor

Docket No: 160001-EI

STATE OF FLORIDA)
)
COUNTY OF PALM BEACH)

DECLARATION OF KIM OUSDAHL

1. My name is Kim Ousdahl. I am currently employed by Florida Power & Light Company ("FPL") as Vice President, Controller and Chief Accounting Officer. I have personal knowledge of the matters stated in this written declaration.

2. I have reviewed Exhibit C and the documents that are included in FPL's Request for Confidential Classification of the FPL Gas Reserves Accounting Internal Audit Report. Full and frank disclosure of information to the Internal Auditing department is essential for the department to fulfill its role, and the confidential status of internal auditing scope, process, findings, and reports supports such disclosure. The release of information related to reports of internal auditors would be harmful to FPL and its customers because it may affect the effectiveness of the Internal Auditing department itself.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of eighteen (18) months. In addition, the materials should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Under penalties of perjury, I declare that I have read the foregoing declaration and that the facts stated in it are true to the best of my knowledge and belief.



KIM OUSDAHL

Date: May 10, 2016