

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Nuclear Cost                    )  
Recovery Clause                    )

Docket No. 20190009-EI  
Filed: December 9, 2019

**FLORIDA POWER & LIGHT COMPANY'S  
THIRD REQUEST FOR EXTENSION OF CONFIDENTIAL CLASSIFICATION  
OF AUDIT CONTROL NO. 14-007-4-1 WORK PAPERS**

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") requests continued confidential classification of Audit Control No. 14-007-4-1 Work Papers (the "Audit Work Papers"). In support of its request, FPL states as follows:

1. On January 8, 2016, in Docket No. 160009-EI, FPL filed its First Request for Extension of Confidential Classification of the Audit Work Papers (Confidential Document No. 03295-14 (cross reference no. 02781-14)). FPL's request was granted by Order No. PSC-16-0223-CFO-EI, issued June 6, 2016.

2. On December 6, 2017 FPL filed its Second Request for Confidential Classification which included Second Revised Exhibits C and D ("December 6, 2017 Request"). By Order No. PSC-2018-0295-CFO-EI dated June 8, 2018 ("Order 0295") the Commission granted FPL's December 6, 2017 Request. FPL adopts and incorporates by reference the December 6, 2017 Request and Order 0295.

3. The period of confidential treatment by Order 0295 will soon expire. The Confidential Information that was subject of FPL's December 6, 2017 Request and Order 0295 warrants continued treatment as proprietary and confidential business information within the meaning of Section 366.093(3).

4. Accordingly, FPL hereby submits its Third Request for Extension of Confidential Classification. Exhibits A and B from FPL's June 25, 2014 filing are incorporated herein by reference. Included herewith is Third Revised Exhibit C and Third Revised Exhibit D.

5. Third Revised Exhibit C is a table containing the specific line, column and page references to the confidential information, and references to the specific statutory basis or bases for the claim of confidentiality and to the declaration in support of the continued confidential classification. Third Revised Exhibit C is revised only to identify a new affiant. Third Revised Exhibit D includes the declarations of Lisa Fuca and Antonio Maceo in support of FPL's request.

6. The information that was granted confidential treatment by Order No. 0295 continues to be confidential business information within the meaning of Section 366.093(3), Florida Statutes. This information is intended to be and is treated by FPL as private in that the disclosure of the information would cause harm to customers or FPL's business operations, and its confidentiality has been maintained. Pursuant to Section 366.093, such information is entitled to confidential treatment and it is 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.

3. As the declarations included in Third Revised Exhibit D indicates, the information included in Exhibit A continues to be proprietary, confidential business information. Certain information contained in the Audit Work Papers is information related to reports of FPL's internal auditors. This information is protected from public disclosure by Section 366.093(3)(b), Florida Statutes. The Audit Work Papers also contain information related to bids or contractual data, such as pricing or other terms, the public disclosure of which would violate nondisclosure provisions of

FPL's contracts with certain vendors and impair FPL's ability to contract for goods or services on favorable terms in the future. Such information is protected from public disclosure by Section 366.093(3)(d), Florida Statutes. The Audit Work Papers also contain competitively sensitive information which, if disclosed, could impair the competitive interests of the provider of the information. Such information is protected from public disclosure by Section 366.093(3)(e), Florida Statutes. A few documents include competitively sensitive information related to certain employees' compensation. Public disclosure of compensation information would enable competing employers to meet or beat the compensation currently offered, resulting in the loss of talented employees, or conversely, the need to increase the level of compensation already paid in order to retain these employees and attract new talent. The quality of service and the cost of service implications would be detrimental to FPL and its customers. Such information is also protected by Section 366.093(3)(e), Florida Statutes. Lastly, included on these documents are employee cellular phone numbers. This employee information is unrelated to compensation, duties, qualifications, or responsibilities and is therefore protected from public disclosure pursuant to Section 366.093(3)(f), Florida Statutes.

5. Nothing has changed since the issuance of Order No. 0295 to render the confidential information stale or public, such that continued confidential treatment would not be appropriate.

6. Upon a finding by the Commission that the information referenced in FPL's Third Revised Exhibit C continues to be proprietary confidential business information, the information should not be declassified for a period of at least an additional 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* § 366.093(4), Fla. Stat.

**WHEREFORE**, for the above and foregoing reasons, as supported by the materials and declarations included herewith, Florida Power & Light Company respectfully requests that its Third Request for Extension of Confidential Classification be granted.

Respectfully submitted,

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By: s/ David M. Lee  
David M. Lee  
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**CERTIFICATE OF SERVICE  
DOCKET NO. 20190009-EI**

I HEREBY CERTIFY that a true and correct copy of the foregoing\* was served by electronic mail this 6th day of December, 2019 to the following:

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\*Exhibits are not included with the service copies, but Third Revised Exhibits C and D are available upon request.

**Third Revised Exhibit C**  
**Company: Florida Power and Light Company**  
**Title: List of Confidential Workpapers Audit Control No. 14-007-4-1**  
**Docket No. 20190009-EI**

**Bold denotes revision to reduce the amount of confidential classification previously requested or a new declarant**

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
Index	Confidentiality Index	2	N			
9-1	List of Internal Audits	4	Y	All	(b)	Antonio Maceo
9-1/1	Internal Audit Notes	12	Y	All	(b)	Antonio Maceo
12-1	Trial Balance	5	N			
12-1/1	Reconciliation of GL to CATS CWIP	1	N			
12-1/1-1	Reconciliation of EPU CWIP Beginning Balance to Power Plant	2	N			
12-1/1-2	Power Plant Balances	1	N			
12-1/1-2/1	Reconciliation of EPU Power Plant CWIP to Filing	2	N			
12-1/2	Reconciliation of Trial Balance to O&M	1	N			
12-2	Reconciliation of G/L Transaction Detail to Filing	1	N			
12-2/1	Transmission Reconciliation Discrepancies Explanation	8	N			
12-3	Transmission CWIP G/L Transaction Detail	2	N			
12-4	Gen CWIP G/L Transaction Detail	3	N			
12-5	O&M G/L Transaction Detail	2	N			
15-2/1-3	Plant Split Summary	1	N			
15-2/2-1/1	Reconciliation of PTN #4 Post In Service Cost to Books	1	N			
15-2/6	Per Diem Adjustment	2	N			
15-2/7	Salvage Adjustment	1	N			
15-2/8	Salvage Adjustment	2	N			
16-2/1	Power Plant Balances as of Month Placed In Service	2	N			

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
16-2/2	Power Plant Balances as of Month Placed In Service - Accruals and Unfunded	1	N			
16-2/2-1	PSL 2 Participant Credit Error	1	N			
16-4	PSL 2 Beginning Balance Adjustment to Accruals for Participation	4	N			
16-4/1	Staff's Recalculation of PSL 2 Accrual Participation Adjustment	1	N			
18-2	AFUDC Rates	1	N			
19-1/1	1/2 Month Carrying Charge Adjustment	2	N			
19-1/1-1	Power Plant Balance for Month Placed in Service	1	N			
<b>19-1/3</b>	<b>T-3 Beginning Balance Adjustment: Salvage</b>	<b>3</b>	<b>Y</b> N	<b>Page 1 Line 1</b> Pages 2-3	<b>(f)</b>	<b>Lisa Fuca</b>
19-1/4	T-3 Beginning Balance Adjustment: Guidant	2	N			
<b>19-1/5</b>	<b>T-3 Beginning Balance Adjustment: Per Diem</b>	<b>3</b>	<b>Y</b>	<b>Page 1, Lns. 1-4</b> <b>Pg. 2, Lns. 1, 2, 4-6</b> <b>Line 3</b> <b>Page 3 Lines 1-40</b>	<b>(d)(e)</b> <b>(d)(e)</b> <b>(f)</b> <b>(d)(e)</b>	<b>Lisa Fuca</b>
<b>19-1/6</b>	<b>T-3 Beginning Balance Adjustment: Per Diem</b>	<b>2</b>	N <b>Y</b>	Page 1 <b>Page 2, Line 1</b>	<b>(f)</b>	<b>Lisa Fuca</b>
19-2/1	Construction Costs Pivot	3	N			
<b>19-2/1-1</b>	<b>Gen Construction Cost Testing</b>	<b>8</b>	N <b>Y</b> N <b>Y</b> N <b>Y</b> N <b>Y</b>	Page 1 <b>Page 2, Lns. 1-20</b> Page 3 <b>Page 4 Lns. 1-10</b> Page 5 <b>Page 6 Lines 1-17</b> Page 7 <b>Page 8 Lines 1-5</b>	<b>(d)(e)</b> <b>(d)(e)</b> <b>(d)(e)</b> <b>(d)(e)</b>	<b>Lisa Fuca</b>
19-2/1-1/1	Sample #17 Support	4	N			
19-2/1-1/2	Sample #19 Support	4	N			



Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
19-2/1-1/3	Sample #35 Support	4	Y	Page 1 Lns 1-29 Page 2 Lns 1-10 Pages 3-4 Lns 1-6	(d)(e)	Lisa Fuca
19-2/1-1/4	Catering Cost Reclassified Out of EPU	3	Y	Page 1 Lns 1-5 Page 2 Lns 1-11 Page 3 Lns 1-6	(d)(e)	Lisa Fuca
19-2/1-1/5	Follow Up Response	1	N			
19-2/1-2	Trans Construction Cost Testing	1	Y	Line 1	(e)	Lisa Fuca
19-2/1-2/1	Follow Up Response	1	N			
19-2/1-3	Gen Construction Payroll	5	Y	Pgs 1-5, Cols A-E	(e)	Lisa Fuca
19-2/1-4	Trans Construction Payroll	3	Y	Page 1 Cols A-C Pgs 2-3, Cols A-B	(e)	Lisa Fuca
19-2/2	Unfunded Adjustment Participation Recalculation	3	N			
19-2/3	Participant Credit Calculation	1	N			
20-1/1-1	2012 Tax Return	4	Y	Page 1 Lns 1-2  Pgs 2-3, Cols A-D  Page 4, Cols A-C	(d)(e)	Lisa Fuca
20-1/1-2	2012 Tax Deduction True-up Carrying Cost Adjustment	2	N			
20-1/2-1	2012 Ending Balance at 2013 Jurisdictional Factor Calculation	6	N			
20-2/4-1	Jurisdictional Plant Balance for CPI	1	N			
21-1	Open Contracts at 12/2013 and Equal to or Greater than \$250,000	3	Y	Pages 1-3 Columns A-B	(d)(e)	Lisa Fuca
21-2	Schedule T-7A	8	Y	Pgs 1-8, Cols A-D	(d)(e)	Lisa Fuca
21-2/1	Schedule T-7B Sample	8	Y	Pages 1-8, Line 1	(d)(e)	Lisa Fuca
23-1/4	Base Rate Increase Initial True-Up	1	N			
25-1	Affiliate Charges Pivot	1	N			
25-2	Affiliate Charges Per SAP	2	Y	Page 1, Cols A-F and Lns 1-4 Page 2, Cols A-G	(d)(e)	Lisa Fuca
25-2/1	Affiliate Employees' Job Title	1	Y	Column A	(d)(e)	Lisa Fuca

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Declarant
25-2/1-1	Affiliate Employees' Job Description	1	Y	Lines 1-5	(d)(e)	Lisa Fuca
25-3	Breakdown of Affiliate Charges	2	Y	Page 1, Cols A-J and Lns 1-2 Page 2, Cols A-J	(d)(e)	Lisa Fuca
25-3/1	Loader Rates	7	Y  N Y	Page 1, Cols A-D and Lns 1-4 Page 2, Cols A-D Page 3 Lns 1-5 Page 4, Cols A-B Page 5, Cols A-D and Lns 1-2  Page 6  Page 7, Cols A-C and Lns 1-10	(d)(e)          (d)(e)	Lisa Fuca
25-3/2	Loader Rates Overstatement	1	Y	Lines 1-3	(d)(e)	Lisa Fuca
25-3/3	Loader Rates Adjusting Entry	7	N			
25-4	Lower of Cost Versus Market Analysis	1	Y	Lines 1-5	(d)(e)	Lisa Fuca
25-4/1	Rate Support	2	Y	Page 1 Lines 1-18 Page 2 Lines 1-12	(d)(e)	Lisa Fuca
25-4/1-1	Job Description for Market Rates	4	Y	Page 1 Lines 1-5 Page 2 Lines 1-4 Page 3 Lines 1-2 Page 4 Lines 1-4	(d)(e)	Lisa Fuca
43-1/1	O&M Costs Pivot	1	N			
43-1/1-1	O&M Testing	6	N Y	Page 1 Page 2 Lines 1-13 Page 3 Lines 1-2 Page 4 Lines 1-7 Page 5 Line 1 Page 6 Lines 1-3	(d)(e)	Lisa Fuca
43-1/1-1/1	Inventory Write-off Explanation	1	N			
43-1/1-2	O&M Payroll	1	Y	Lines A-E	(e)	Lisa Fuca

<b>Document</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf. Y/N</b>	<b>Line No./Col. No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Declarant</b>
<b>43-1/2</b>	<b>Participant Credit Recalculation</b>	<b>2</b>	N Y	Page 1 <b>Page 2 Lines 1-3</b>	(d)(e)	<b>Lisa Fuca</b>
43-1/2-1	Participant Credit Calculation	1	N			
43-1/3	30 Day Financial Paper Rates	1	N			
45-1	Separate and Apart Policy	1	N			
45-2	Incremental Labor Guidelines	2	N			
48-1	Generation Jurisdictional Factor	1	N			
48-2	Transmission Jurisdictional Factor	1	N			
48-3/1	Transmission Other Factor	1	N			
48-4	Jurisdictional Separation Factors Footnote Error	1	N			

**THIRD REVISED EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Nuclear Cost Recovery Clause

Docket No: 20190009-EI

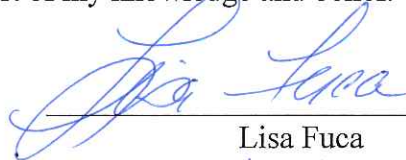
**DECLARATION OF LISA FUCA**

1. My name is Lisa Fuca. I am currently employed by Florida Power & Light Company ("FPL") as Principal Business Analyst, Nuclear Business Operations. I have personal knowledge of the matters stated in this written declaration.

2. I have reviewed the documents referenced and incorporated in FPL's Third Request for Extension of Confidential Classification of Information Obtained in Connection with Audit No. 14-007-4-1 for which I am identified as the declarant. The documents that I have reviewed contain proprietary confidential business information, including contractual data and competitively sensitive data. Disclosure of this information would violate FPL's contracts with its vendors, work to the detriment of FPL's competitive interests, impair the competitive interests of its vendors and/or impair FPL's efforts to enter into contracts on commercially favorable terms. Additionally, certain of these materials contain competitively sensitive information related to certain employees' compensation. Public disclosure of compensation information for particular positions would enable competing employers to meet or beat the compensation offered by FPL, resulting in the loss of talented employees, or conversely, the need to increase the level of compensation already paid in order to retain these employees and attract new talent. The quality of service and the cost of service implications would be detrimental to FPL and its customers. Finally, these documents include employee cellular phone numbers, which FPL maintains as confidential. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. No significant changes have occurred since the issuance of Order No. PSC-2018-0295-CFO-EI to render the information stale or public, such that continued confidential treatment would not be appropriate. Therefore, the information should remain confidential for a period of not less than 18 months. In addition, they 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.

  
\_\_\_\_\_  
Lisa Fuca

Date: \_\_\_\_\_

11/13/19

**THIRD REVISED EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Nuclear Cost Recovery Clause

Docket No: 20190009-EI

**DECLARATION OF ANTONIO MACEO**

1. My name is Antonio Maceo. I am currently employed by Florida Power & Light Company ("FPL") as Manager of Internal Auditing. I have personal knowledge of the matters stated in this declaration.

2. I have reviewed the documents referenced and incorporated in FPL's Third Request for Extension of Confidential Classification of Information Obtained in Connection with Audit No. 14-007-4-1 for which I am identified as the declarant. The documents that I have reviewed contain information related to reports of internal auditors. 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. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. No significant changes have occurred since the issuance of Order No. PSC-2018-0295-CFO-EI to render the information stale or public, such that continued confidential treatment would not be appropriate. Therefore, the information should remain confidential for a period of not less than 18 months. In addition, they 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.



Antonio Maceo

Date: \_\_\_\_\_

4/13/15