



Joel T. Baker
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May 31, 2022

VIA HAND DELIVERY

Mr. Adam Teitzman
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

REDACTED

Re: Docket No. 20220069-GU
Florida City Gas's Request for Confidential Classification

Dear Mr. Teitzman:

I enclose for filing in the above docket Florida City Gas's ("FCG") Request for Confidential Classification of Information contained in Minimum Filing Requirements (MFR) schedules C-27, C-28 and C-29. The request includes Exhibits A, B (two copies), C, and D.

Exhibit A consists of the confidential documents, wherein all the information that FCG 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. Exhibit D contains the declaration in support of FCG's Request.

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

Sincerely,

/s/ Joel T. Baker
Joel T. Baker
Fla. Bar No. 0108202

- COM _____
- AFD _____
- APA _____
- ECO _____
- ENG 1 *clh "B"*
- GCL _____
- IDM _____
- CLK _____

Enclosures

cc: Counsel for Florida Public Service Commission
Counsel for the Office of Public Counsel

RECEIVED-FPSC
2022 MAY 31 PM 2:30
COMMISSION
CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Florida City Gas for Base
Rate Increase.

Docket No. 20220069-GU

Filed: May 31, 2022

**FLORIDA CITY GAS'S REQUEST FOR CONFIDENTIAL CLASSIFICATION OF
CERTAIN INFORMATION CONTAINED IN MINIMUM FILING REQUIREMENTS
SCHEDULES C-27, C-28, AND C-29**

Pursuant to Section 366.093, Florida Statutes ("F.S."), and Rule 25-22.006, Florida Administrative Code, Florida City Gas ("FCG") hereby requests confidential classification of certain information provided in Schedules C-27, C-28, and C-29 of the Minimum Filing Requirements ("MFR") filed contemporaneously in this proceeding (referred to herein as the "Confidential Information"). In support of its Request, FCG states as follows:

1. On May 31, 2022, FCG filed its Petition for a base rate increase, along with pre-filed testimonies of its witnesses and the requisite MFRs. Portions of MFR schedules C-27 (Income Tax Returns), C-28 (Interest Deduction), and C-29 (Consolidated Return) contain the Confidential Information.

2. The following exhibits are included with and made a part of this request:

a. Exhibit A consists of a copy of the confidential material on which all of the information that FCG asserts is entitled to confidential treatment has been highlighted. Documents that are confidential in their entirety are printed on yellow pages.

b. Exhibit B consists of a copy of the confidential documents, on which all the information that is entitled to confidential treatment under Florida law has been redacted. For documents that are confidential in their entirety, FCG has added an insert page indicating so.

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

d. Exhibit D contains the declaration of Liz Fuentes in support of this Request.

3. The Confidential Information is intended to be and has been treated by FCG as private, its confidentiality has been maintained, and its disclosure would cause harm to FCG and its customers. Pursuant to Section 366.093, F.S., 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.

4. As described in the declaration included in Exhibit D, the Confidential Information containing information relating to competitive interests, the disclosure of which would cause harm to the provider of the information. Specifically, the material contains tax returns and schedules, including pro forma tax documentation incorporated into NextEra Energy Inc.'s tax return, which is confidential pursuant to 26 U.S.C. § 6103. This information is protected by Section 366.093(3)(e), F.S.

5. 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 FCG as soon as the information is no longer necessary for the Commission to conduct its business. *See* Section 366.093(4), F.S.

WHEREFORE, for the above and foregoing reasons, as more fully set forth in the supporting materials, Florida City Gas respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted this 31st day of May 2022.

Joel T. Baker
Principal Attorney
Florida Power & Light Company
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Phone: 561-691-7255
Fax: 561-691-7135
Email: joel.baker@fpl.com

By: /s/ Joel T. Baker
Joel T. Baker
Fla. Bar No. 0108202

CERTIFICATE OF SERVICE

20220069-GU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 31st day of May 2022 to the following parties:

<p>Ashley Weisenfeld Walt Trierweiler Florida Public Service Commission Office of the General Counsel 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 awaisenf@psc.state.fl.us wtrierwe@psc.state.fl.us</p>	<p>Office of Public Counsel Richard Gentry Patricia A. Christensen c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Gentry.richard@leg.state.fl.us christensen.patty@leg.state.fl.us <i>Attorneys for the Citizens of the State of Florida</i></p>
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By: /s/ Joel T. Baker
Joel T. Baker
Fla. Bar No. 0108202

EXHIBIT B

REDACTED

**MFR C-27 Attachments
1 and 2
are confidential in
their entirety**

Florida Public Service Commission

Explanation: Provide the answers to the following questions.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.

1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? See response to Schedule C-29 for method used for tax allocation.

2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 2018 through 2020

3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? No

4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? No

5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? No

6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?

Federal Income Tax Paid(Received)	<u>2016</u> (\$968) (A)	<u>2017</u> (\$3,892) (A)	<u>2018</u> \$1,058,793	<u>2019</u> \$868,300	<u>2020</u> \$495,504
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7 HOW WERE THE AMOUNTS IN (6) TREATED?

For 2016 through July 2018, Florida City Gas was owned by Southern Company Gas, a wholly-owned subsidiary of Southern Company, and any estimated income tax payments were remitted to Southern Company.

For 2018 through 2020, FCG was owned by Florida Power & Light (FPL) (parent) and its income tax payments were calculated on a separate company basis and remitted to FPL. FPL in turn remitted the payment to NextEra Energy who remitted the consolidated payment to the IRS. These payments are treated as payments of federal income taxes by FCG.

8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?

Interest Deduction (Parent Only) (000's)	<u>2016</u> (\$2,068) (A)	<u>2017</u> NONE (A)	<u>2018</u> \$534,533	<u>2019</u> \$581,053	<u>2020</u> \$588,616
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9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

	BOOK BASIS		INCOME (LOSS) (000's)		
	(A)	(A)	2018	2019	2020
	2016	2017			
10 PARENT ONLY	\$100	\$3,995	\$2,051,121	\$2,206,049	\$2,532,534
11 APPLICANT ONLY	12,310	10,086	6,574	5,322	7,075
12 TOTAL GROUP	49,595	70,215	2,170,815	2,333,840	2,650,145
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	37,185	56,134	113,120	122,469	110,536

NOTE (A): Amounts provided by Southern Company Gas.

**MFR C-29 Attachment
1 is confidential in its
entirety**

EXHIBIT C

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida City Gas
TITLE: Petition by Florida City Gas for Base Rate Increase
DOCKET NO.: 20220069-GU
DATE: May 31, 2022

MFR No.	Description	No. of Pages	Conf. Y/N	Line / Column	Florida Statute 366.093(3) Subsection	Declarant(s)
C-27, Attachment 1	Income Tax Return Documentation	64	Y	All	(e)	Liz Fuentes
C-27, Attachment 2	Income Tax Return Documentation	20	Y	All	(e)	Liz Fuentes
C-28	Tax Basis Information	1	Y	Lines 9-13	(e)	Liz Fuentes
C-29	Income Tax Allocation Agreement	27	Y	All	(e)	Liz Fuentes

EXHIBIT D

DECLARATION

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by Florida City Gas for Base Rate
Increase.

Docket No: 20220069-GU

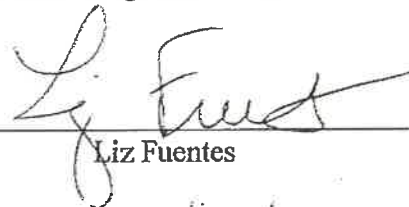
DECLARATION OF LIZ FUENTES

1. My name is Liz Fuentes. I am currently employed by Florida Power & Light Company as Senior Director, Regulatory Accounting. I have personal knowledge of the matters stated in this written declaration.

2. I have reviewed the documents referenced and incorporated in Florida City Gas's ("FCG") Request for Confidential Classification. The documents or materials that I have reviewed and which are asserted by FCG to be proprietary confidential business information contain competitive business information regarding corporate income taxes. Specifically, the material contains tax returns and schedules, including pro forma tax documentation incorporated into Nextera Energy Inc.'s tax return, which is confidential pursuant to 26 U.S.C. § 6103. The disclosure of this information would impair the competitive business of the company. To the best of my knowledge, FCG has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials 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.



Liz Fuentes

Date: 5/31/2022