



**Maria Jose Moncada**  
Assistant General Counsel  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420  
(561) 304-5795  
(561) 691-7135 (Facsimile)  
Email : maria.moncada@fpl.com

March 3, 2025

**VIA HAND DELIVERY**

Mr. Adam Teitzman  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

**REDACTED**

RECEIVED-FPSC  
2025 MAR -3 PM 3:33  
COMMISSION  
CLERK

**Re: Docket No. 20250011-EI**

Dear Mr. Teitzman:

I enclose for filing in the above docket Florida Power & Light Company's ("FPL") Request for Confidential Classification of Information contained in its responses to the Office of Public Counsel's ("OPC") First Set of Interrogatories (Nos. 6, 60) and First Request for Production of Documents (Nos. 20, 27, 31). The request includes Exhibits A, B (two copies), C and D.

Exhibit A consists of the documents containing confidential information, on which the confidential information has been highlighted. Exhibit A is submitted for filing in an envelope marked "EXHIBIT A" – CONFIDENTIAL. Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. For those documents in Exhibit A are confidential in their entirety, FPL has included only an identifying cover page in Exhibit B. Exhibit C is a justification table in support of FPL's Request for Confidential Classification. Exhibit D contains the declarations in support of FPL's Request. In accordance with Rule 25-22.006(3)(d), Florida Administrative Code, FPL requests confidential treatment of the information in Exhibit A pending disposition of FPL's Request for Confidential Classification.

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

Sincerely,

/s/ Maria Jose Moncada  
Maria Jose Moncada  
Fla. Bar No. 0773301

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ECO \_\_\_\_\_  
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GCL \_\_\_\_\_ Enclosure  
IDM \_\_\_\_\_  
CLK \_\_\_\_\_

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

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition by Florida Power & Light  
Company for Base Rate Increase

Docket No: 20250011-EI

Date: March 3, 2025

**FLORIDA POWER & LIGHT COMPANY'S REQUEST FOR CONFIDENTIAL  
CLASSIFICATION OF INFORMATION PROVIDED IN RESPONSE TO  
THE OFFICE OF PUBLIC COUNSEL'S FIRST SET OF INTERROGATORIES  
(NOS. 6, 60) AND FIRST REQUEST FOR PRODUCTION OF  
DOCUMENTS (NOS. 20, 27, 31)**

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") hereby requests confidential classification of certain documents and information provided in its responses to the Office of Public Counsel's ("OPC") First Set of Interrogatories (Nos. 6, 60) and First Request for Production of Documents (Nos. 20, 27, 31) ("Confidential Information"). In support of its request, FPL states as follows:

1. FPL served responses to OPC's First Set of Interrogatories (Nos. 6, 60) and First Request for Production of Documents (Nos. 20, 27, 31) on March 3, 2025. Consistent with Rule 25-22.006, Florida Administrative Code, this request is being filed contemporaneously with the service of those responses to request confidential classification of certain information contained therein.

2. The following exhibits are attached to and made a part of this Request:

- a. Exhibit A consists of a copy of the confidential documents on which all information that FPL asserts is confidential has been highlighted.
- b. Exhibit B is a redacted version of the confidential documents. For documents that are confidential in their entirety, FPL has only included identifying cover pages in Exhibit B.

- c. Exhibit C is a table that identifies the information for which confidential treatment is being sought and references the specific statutory basis for the claim of confidentiality and identifies the declarants who support the requested classification.
- d. Exhibit D consists of the declarations in support of this Request.

3. FPL submits that the Confidential Information is intended to be and has been treated and maintained by FPL as confidential business information, and its disclosure would cause harm to FPL and its customers. Pursuant to Section 366.093, Florida Statutes, 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 more fully in the declarations included in Exhibit D, the Confidential Information includes information concerning internal auditing controls and reports of internal auditors. This information is protected by Section 366.093(3)(b), Florida Statutes. Additionally, the Confidential Information includes information concerning bids or contractual data, the disclosure of which would impair the efforts of FPL to contract for goods or services on favorable terms. This information is protected by Section 366.093(3)(d), Florida Statutes. The Confidential Information also contains proprietary confidential business information regarding competitive business interests of FPL. This information is protected by Section 366.093(3)(e), Florida Statutes.

5. Upon a finding by the Commission that the Confidential Information is proprietary and confidential business information, the information should not be declassified for at least

eighteen (18) month period and should be returned to FPL as soon as it is no longer necessary for the Commission to conduct its business. *See* Section 366.093(4), Florida Statutes.

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

Respectfully submitted this 3rd day of March, 2025,

By: /s/ Maria Jose Moncada  
John T. Burnett  
Vice President and General Counsel  
Florida Bar No. 173304  
john.t.burnett@fpl.com  
Maria Jose Moncada  
Assistant General Counsel  
Florida Bar No. 0773301  
maria.moncada@fpl.com  
Christopher T. Wright  
Managing Attorney  
Fla. Auth. House Counsel No. 1007055  
chrisopher.wright@fpl.com  
William P. Cox  
Senior Counsel  
Florida Bar No. 0093531  
will.p.cox@fpl.com  
Joel T. Baker  
Senior Attorney  
Florida Bar No. 0108202  
joel.baker@fpl.com  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420  
Phone: 561-304-5253

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 3rd day of March, 2025:

Shaw Stiller  
Timothy Sparks  
**Office of General Counsel**  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850  
sstiller@psc.state.fl.us  
tsparks@psc.state.fl.us  
discovery-gcl@psc.state.fl.us

Walt Trierweiler  
Mary A. Wessling  
Office of Public Counsel  
The Florida Legislature  
111 W. Madison Street, Room 812  
Tallahassee, Florida 32399  
trierweiler.walt@leg.state.fl.us  
wessling.mary@leg.state.fl.us  
**Attorneys for the Citizens of the State of  
Florida**

*/s/ Maria Jose Moncada* \_\_\_\_\_  
Maria Jose Moncada  
Assistant General Counsel  
Florida Bar No. 0773301

*Attorney for Florida Power & Light Company*

**EXHIBIT B**

**REDACTED**

The document responsive to OPC's First Set of Interrogatories No. 6, Bates No.000489, is confidential in its entirety.

QUESTION:

**Uncertain tax positions.** Do FPL or NEE have any uncertain tax positions as of December 31, 2023 or December 31, 2024? If so, identify, quantify, and explain each uncertain tax position, as of each date for each company.

RESPONSE:

Please see FPL's objections served on March 3, 2025. Notwithstanding, and without waiver of those objections, FPL responds as follows:

Yes. The balances of FPL's uncertain tax positions (UTP) are shown below:

<u>Category</u>	<u>Dec 2023</u>	<u>Dec 2024</u>
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[REDACTED]		
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[REDACTED]		
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The document responsive to OPC's First Request for Production of Documents No. 20, Bates No.000488, is confidential in its entirety.

The document responsive to OPC's First Request for Production of Documents No. 27, Bates No.000487, is confidential in its entirety.

The documents responsive to OPC's First Request for  
Production of Documents No. 31, Bates Nos.  
000001-000484, are confidential in their entirety.

# **EXHIBIT C**

## **JUSTIFICATION TABLE**

**EXHIBIT C**

**COMPANY:** Florida Power & Light Company  
**TITLE:** Petition by Florida Power & Light Company for Base Rate Increase  
**DOCKET NO.:** 20250011-EI  
**DATE:** March 3, 2025

Int/POD No.	Begin Bates Number	End Bates Number	Description	No. of Pages	Confidential	Line/Col	Florida Statute 366.093(3) Subsection	Declarant
OPC's 1 <sup>st</sup> INT, No. 6	000489	000489	Asset Class Return Assumptions	1	Y	All	(e)	Jessica Buttress
OPC's 1 <sup>st</sup> INT, No. 60	000485	000485	FPL Uncertain Tax Position Balances	1	Y	Lines 1-3, Cols. A-C	(e)	Liz Fuentes
OPC's 1 <sup>st</sup> POD, No. 20	000488	000488	List of FPL Internal Audit Reports 2022 - present	1	Y	All	(b)	Amy Marante
OPC's 1 <sup>st</sup> POD, No. 27	000487	000487	FPL Corporate Service Charges Billed to Affiliates 2024	1	Y	All	(d)	Keith Ferguson
OPC's 1 <sup>st</sup> POD, No. 31	000001	000019	FPL Florida State Tax Return	19	Y	All	(e)	Liz Fuentes
OPC's 1 <sup>st</sup> POD, No. 31	000020	000484	FPL Federal Tax Return	446	Y	All	(e)	Liz Fuentes

# **EXHIBIT D**

# **DECLARATIONS**

**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition by Florida Power & Light Company  
for Base Rate Increase

Docket No: 20250011-EI

**DECLARATION OF JESSICA BUTTRESS**

1. My name is Jessica Buttress. I am currently employed by Florida Power & Light Company ("FPL") as Senior Director, Executive Services and Compensation. I have personal knowledge of the matters stated in this written declaration.

2. I have reviewed the documents referenced and incorporated in FPL's Request for Confidential Classification, specifically the materials provided in FPL's response to the Office of Public Counsel's First Set of Interrogatories, No. 6. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary competitive business information contain non-public forecasts. Specifically, the material contains forecasted asset class return assumptions from a vendor's capital market forecast. To the best of my knowledge, FPL 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.

  
\_\_\_\_\_  
Jessica Buttress

Date: 3/3/2025

**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition by Florida Power & Light Company  
for Base Rate Increase

Docket No: 20250011-EI

**DECLARATION OF LIZ FUENTES**

1. My name is Liz Fuentes. I am currently employed by Florida Power & Light Company (“FPL”) as Executive 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 FPL’s Request for Confidential Classification, specifically the materials provided in FPL’s response to OPC’s First Set of Interrogatories No. 60. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain competitive business information regarding corporate taxes. Specifically, the material contains balances of uncertain tax positions, which is confidential pursuant to 26 U.S.C. § 6103. To the best of my knowledge, FPL 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*

\_\_\_\_\_  
Liz Fuentes

Date: 3/3/2025



**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

Petition by Florida Power & Light Company  
for Base Rate Increase

Docket No: 20250011-EI

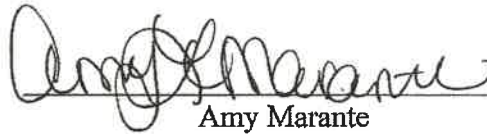
**DECLARATION OF AMY MARANTE**

1. My name is Amy Marante. I am currently employed by Florida Power & Light Company ("FPL") as Director, Internal Audit. I have personal knowledge of the matters stated in this declaration.

2. I have reviewed the documents referenced and incorporated in FPL's Request for Confidential Classification, specifically the materials provided in FPL's response to OPC's First Request for Production of Documents, No. 20. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information, contain or constitute internal auditing controls, reports or notes of internal auditors, or information relating to internal auditing reports issued in 2022-2025. 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 impact 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. 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.

  
\_\_\_\_\_  
Amy Marante

Date: 3/3/2025

**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

Petition by Florida Power & Light Company for  
Base Rate Increase

Docket No: 20250011-EI

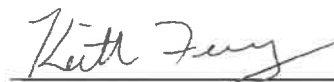
**DECLARATION OF KEITH FERGUSON**

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

2. I have reviewed the documents referenced and incorporated in FPL’s Request for Confidential Classification, specifically the materials provided in FPL’s response to OPC’s First Request for Production of Documents, No. 27. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms. Specifically, the information contains service charges billed to affiliates. To the best of my knowledge, FPL 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.



\_\_\_\_\_  
Keith Ferguson

Date: March 3, 2025

**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition by Florida Power & Light Company  
for Base Rate Increase

Docket No: 20250011-EI

**DECLARATION OF LIZ FUENTES**

1. My name is Liz Fuentes. I am currently employed by Florida Power & Light Company (“FPL”) as Executive 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 FPL’s Request for Confidential Classification, specifically the materials provided in FPL’s response to OPC’s First Request for Production of Documents No. 31. The documents or materials that I have reviewed and which are asserted by FPL 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 FPL’s tax return, which is confidential pursuant to 26 U.S.C. § 6103. To the best of my knowledge, FPL 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: 3/3/2025