



Florida Power & Light Company, P. O. Box 14000, Juno Beach, FL 33408-0420
Law Department

(561) 691-3441

ORIGINAL

March 10, 1998

VIA HAND DELIVERY

Ms. Blanca S. Bayó, Director
Division of Records and Reporting
Florida Public Service Commission
4075 Esplanade Way, Room 110
Tallahassee, Florida 32399-0850

**RE: Florida Power & Light Company's First Amended
Request for Confidential Classification in the Review of
1996 Earnings - Docket No. 971298 EI;
Audit Control No. 97-125-4-1**

Dear Ms. Bayó:

Florida Power & Light Company ("FPL") hereby submits for filing:

The original and fifteen (15) copies of FPL's First Amended Request For Confidential Classification in the Review of 1996 Earnings, including the following exhibits:

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEC _____
- LI _____
- LO _____
- LP _____
- SEC _____
- WAS _____

One copy of Exhibit A, the confidential documents referred to in FPL's Request, submitted for filing in a separate, sealed folder marked "EXHIBIT A - CONFIDENTIAL;"

Two (2) copies of Exhibit B, the same documents referred to in FPL's Request in which the information contended by FPL to be confidential has been redacted, submitted for filing in two separate folders marked "EXHIBIT B;"

The original and fifteen (15) copies of Exhibit C, FPL's justification and identification matrix, submitted for filing as an attachment to FPL's Request;

The originals and fifteen (15) copies of Exhibits D, E, F and G, affidavits in support of FPL's Request, submitted for filing as attachments to FPL's Request; and

One copy of Exhibit H, a computer diskette containing FPL's identification and justification matrix (in WordPerfect 6.0/6.1), submitted for filing as an attachment to FPL's request.

DOCUMENT NUMBER-DATE
MAR 10 86
FPSC-RECORDS/REPORTING

RECEIVED & FILED

FPSC-BUREAU OF RECORDS 03036 MAR 10 86

DOCUMENT NUMBER-DATE

03037 MAR 10 86

an FPL Group company

FPSC-RECORDS/REPORTING

FPSC-RECORDS/REPORTING


X-114 0210769

Ms. Blanca S. Beyó, Director
Division of Records and Reporting
Florida Public Service Commission
March 10, 1998
Page 2

Pursuant to Rule 25-22.006(3)(d), FPL requests confidential treatment of these documents pending resolution of FPL's First Amended Request for Confidential Classification.

If you or your Staff have any questions regarding this filing, please contact me.

Respectfully submitted,



Patrick M. Bryan
11760 U. S. Hwy One
Suite 600
No. Palm Beach, Florida 33408
(561) 691-3441

Attorney for Florida Power
& Light Company

PMB/ak

Enclosures

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of Florida Power &)
Light Company's Request for)
Confidential Classification in)
the Review of 1996 Earnings)
_____)

DOCKET NO. 971298-EI

FILED: March 10, 1998

**FIRST AMENDED REQUEST FOR CONFIDENTIAL CLASSIFICATION
OF CERTAIN MATERIAL OBTAINED DURING
THE REVIEW OF 1996 EARNINGS**

Florida Power & Light Company ("FPL") hereby files this its First Amended Request for Confidential Classification of certain material obtained during the Review of 1996 Earnings (the "Audit")(Audit Control No. 97-125-4-1). FPL filed its original Request for Confidential Classification in this matter on October 20, 1997. Since then, FPL has reconsidered its request for confidential classification specifically with regard to certain workpapers of FPL's outside independent auditors, Deloitte & Touche. Accordingly, FPL has modified the justification matrix, attached hereto as Exhibit C, to reflect its reconsiderations. This amended request is filed pursuant to section 25-22.006 of the Florida Administrative Code and section 366.093 of the Florida Statutes. FPL further states:

1. Petitioner's name and address are:

Florida Power & Light Company
P.O. Box 029100
Miami, Florida 33102-9100

Orders, notices, or other pleadings related to this request should be served on:

Patrick M. Bryan, Esquire
Florida Power & Light Company
700 Universe Boulevard
Building D-3
Juno Beach, Florida 33408-0420

2. During the Audit, Commission Staff requested access to various FPL documents related to FPL's competitive interests and other contract data and pricing information.

DOCUMENT NUMBER-DATE

~~03036~~ MAR 10 1998

FPSC-RECORDS/REPORTING

3. The following exhibits are attached hereto or are being filed separately, but contemporaneously herewith:

a. Composite Exhibit A to this First Amended Request for Confidential Classification consists of those workpapers of FPL's outside independent auditors, Deloitte & Touche, for which FPL seeks confidential treatment. All information contended by FPL to be entitled to confidential treatment has been highlighted in Composite Exhibit A. Composite Exhibit A is being filed separately in a sealed envelope marked "CONFIDENTIAL." For all other workpapers, Exhibit A to the original Request for Confidential Classification remains unchanged.

b. Composite Exhibit B, attached, consists of those workpapers of FPL's outside independent auditors, Deloitte & Touche, for which FPL seeks confidential treatment. All information contended by FPL to be entitled to confidential treatment has been redacted in Composite Exhibit B. For all other workpapers, Exhibit A to the original Request for Confidential Classification remains unchanged.

c. Exhibit C, attached, is a line by line and page by page justification matrix including identification of information for which confidential treatment is sought, and correlation of the confidential information with the specific justification for the claim of confidentiality. The changes from the original matrix are indicated by bold print.

d. Exhibit D, attached is the affidavit of Jan A. Umbaugh
Exhibit E, attached is the affidavit of Donald L. Babka
Exhibit F, attached is the affidavit of Dennis P. Coyle
Exhibit G, attached is the affidavit of Nancy Brock

e. Exhibit H is a computer diskette containing FPL's justification matrix (Exhibit C).

4. The material in Exhibit A for which FPL seeks confidential treatment should not be declassified for a period of at least 18 months and should be returned to FPL in accordance with section 366.093(4) of the Florida Statutes as soon as the information is no longer necessary for the Commission to conduct its business. Since the materials include documents which are derived from or are related to contractual data and pricing information, and other documents related to FPL's competitive interests, the materials should remain confidential while at the Commission and should be returned to FPL so that FPL can maintain the confidential nature of the documents.

5. FPL seeks confidential protection for this information pursuant to section 366.093(3)(d) (contractual data and pricing information), and section 366.093(3)(e) (data, the disclosure of which has the potential to cause competitive harm). Pursuant to section 366.093, such materials are entitled to

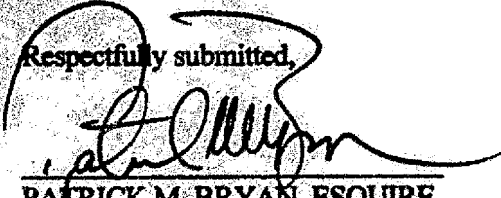
confidential treatment and exempt from the mandatory disclosure provisions of the public records law. Thus, once the Commission determines that the information is encompassed by sections 366.093(d) and (e), the Commission is not required to balance the danger of disclosure against the public interest in access.

6. Within the justification matrix (Exhibit C) the column marked "FLORIDA STATUTE 366.093(3)" is keyed to justifications for confidentiality contained within the referenced statute. For lines marked "(d)", the justification for confidentiality is that the referenced material is related to or derived from contractual data and pricing information within the meaning of section 366.093(3)(d) of the Florida Statutes, and the disclosure of which would impair FPL's ability to enter into similar types of contracts in the future on favorable terms. For lines marked "(e)", the justification for confidentiality is that the referenced material is related to competitive interests of FPL and disclosure would impair FPL's competitive business within the meaning of section 366.093(3)(e) of the Florida Statutes. The justification for confidentiality of the referenced material is more fully set forth in the affidavits of Jan A. Umbaugh, Donald L. Babka, Dennis P. Coyle and Nancy Brock (Exhibit D, E, F, and G respectively).

CONCLUSION

FPL requests confidentiality protection as to the material set out and described in the attached confidentiality justification matrix (Exhibit C).

Respectfully submitted,



PATRICK M. BRYAN, ESQUIRE
11760 U. S. Hwy One
Suite 600
No. Palm Beach, Florida 33408
(561) 691-3441

Attorney for Florida Power
& Light Company

Exhibit A

CONFIDENTIAL DOCUMENTS

(SUBMITTED SEPARATELY)

Exhibit B

REDACTED DOCUMENTS

(SUBMITTED SEPARATELY)

**Amended
Exhibit C**

Justification Matrix

LIST OF CONFIDENTIAL WORKPAPERS

REVIEW OF 1996 EARNINGS

FP&L 1996 Earnings Review	DESCRIPTION	NUMBER OF PAGES	CONF Y/N	Line No./ Col. No./ Page No.	Fin. Statu te 366.0 93 Secti on	Applicab le Affidavit 's Exhibit No.
AFA 97- 125-4-1						
1	Disclosures 1, 2 and 8	8	Y	pgs. 1,2,8	e	E
4-1/1	E-mail Discussion bet J. Revell & I. Piedra	1	Y	lines 43,44,75	e	E
8	List of Board of Directors meetings	1	Y	Entire Page	e	F
8-1, p 1	Notes from BOD meeting minutes	1	Y	Entire Page	e	F
8-1, p 2	Con't of notes from BOD meeting minutes	1	Y	Entire Page	e	F
8-1, p 3	Con't of notes from BOD meeting minutes	1	Y	Entire Page	e	F
8-1, p 4	Con't of notes from BOD meeting minutes	1	Y	Entire Page	e	F
8-1, pp 5-9	Notes from BOD meeting minutes	5	Y	pgs. 5-9	e	F
8-2, pp 1-5	Notes from BOD meeting - finance committee	5	Y	pgs. 1-5	e	F
8-2, p 6	Con't of notes from finance committee	1	Y	Entire Page	e	F
8-2, p 7	Con't of notes from finance committee	1	Y	Entire Page	e	F
8-2, p 8	Con't of notes from finance committee	1	Y	Entire Page	e	F
8-2, p 9	Con't of notes from finance committee	1	Y	Entire Page	e	F
8-2, p 10	Con't of notes from finance committee	1	Y	Entire Page	e	F
8-2/1-1	Secretary of State listing	5	N	--	--	--
8-2/1-1/1	Fax cover sheet	1	N	--	--	--
8-3	BOD meeting - compensation committee	4	Y	pgs. 1-4	e	F
8-3/1	Document request - item #49	1	Y	Entire Page	e	F
8-3/1-1	Acct. review for rsa's	1	Y	Entire Page	e	F
8-3/1-2	Restricted stock award	3	Y	pgs. 1-3	e	F
8-3/2	Document request - item #61	1	Y	pg. 1	e	F
8-3/2-1	Restricted stock award	2	Y	pgs. 1&2	e	F
8-3/2-1/1	1996- RSA for specific employees	1	Y	Entire Page	e	F
8-3/2-1/2	Inter-office correspondence {RSA}	7	Y	pgs. 1-7	e	F

8-3/2-2	Ref to item #61 - 1996 Merit Program	1	Y	Entire Page	e	F
8-3/2-3	1996 Performance awards	1	Y	Entire Page	e	F
8-3/2-3/1	Accrual for performance shares	4	Y	pgs. 1-4	e	F
8-4	Notes from minutes for FPL Group, Inc. BOD meeting	11	Y	pgs. 1-11	e	F
8-5, p 1	Notes from minutes for BOD-employees benefits committee	1	Y	Entire Page	e	F
8-5, p 2	Con't notes from employees benefits committee	1	Y	Entire Page	e	F
8-5, p 3	Con't notes from employees benefits committee	1	Y	Entire Page	e	F
8-5, p 4	Con't notes from employees benefits committee	1	Y	Entire Page	e	F
8-6, p 1	BOD minutes - Audit committee/ FPL Group	1	Y	Entire Page	e	F
8-6, p 2	Con't notes from audit committee	1	Y	Entire Page	e	F
8-6, p 3	Con't notes from audit committee	1	Y	Entire Page	e	F
8-6, p 4	Con't notes from audit committee	1	Y	Entire Page	e	F
8-7	Document request - item #5	1	Y	Entire Page	e	F
9 A	Authorization letter from FPL to D&T	1	Y	Entire Page	e	E & D
9, pp 1-16	Review of outside auditor wp's	16	Y	pgs. 1-7 & 10-16	e	E & D
9, pp 17-22	Notes from external auditor wp's - Acct #5400	6	Y	pg. 18, line 1; pg. 19-22	e	E & D
9, pp 23-27	Review of D&T wp's	5	Y	pg. 25 & 26	e	E & D
9, pp 28-34	Con't review of D&T wp's	7	Y	pg. 28	e	E & D
9, pp 35-41	Notes to consolidation financial statements	7	Y	pgs. 40 & 41	e	E & D
9, pp 42-44	Review external audit wp's - Acct # 5300	3	N			
9, pp 45-46	Review external audit wp's - Acct # 6300	2	Y	pg. 46	e	E & D
9, pp 47-49	Review external audit wp's - Acct # 6400	3	N			
9, p 50	Con't review of external audit wp's	1	N			
9, pp 51-56	Review of D&T wp's	6	Y	pgs. 51-55	e	E & D
9, p 57	Request #73	1	N			
9, pp 58-66	FPL mortg bonds & Deeds of trust	9	N			

9, pp 67-107	Copies of D&T schedules	41	Y	pg 67, col. m; pg 68, col m; pg 69, col m; pg 70, col. m, line 11; pg 71, col. c, d & e; pg 72, 73, 74 entire pages; pg 76, 78, 79, 80, 81 entire pages; pg 87, entire page; pg 88, col. L; pg 89, line 1; pg 107, col. C	e	E & D
9, pp 108-112	Copies of D&T schedules	5	Y	pgs. 110-112	e	E & D
9, pp 113-120	FPL memo in re to environmental sites	8	Y	pgs. 113-120	e	E & D
9, pp 121-131	Notes to consolidation financial statements	11	Y	pgs. 127-131	e	E & D
9-1, pp 1-16	AuditSystem/2: document Index	16	Y	pgs. 1-16	e	E & D
9-2	Additional pension reserve	1	Y	Entire Page	e	E & D
9-2/1	Copies on notes on pension plan	3	Y	pgs. 1-3	e	E & D
16-7/1	CIS Sample	3	Y	pgs. 1-3	d-e	G
16-7/2	Contract FPL and Andersen Consulting	4	Y	pgs. 1-4	d-e	G
16-7/2-1	CIS Base Requirements	3	Y	pgs. 1-3	d-e	G
19	CWIP	3	N	--	--	--
19-3/1	CWIP from D & T workpapers	1	Y	Entire Page	e	E & D
19-3/2	D&T AFUDC workpapers	9	Y	pgs. 1-9	e	E & D
21-6/5	D&T Decommissioning	2	N			
21-6/6	Decommissioning from D&T workpapers	7	N			
21-7	Orimulsion project - Discussion	2	Y	pgs. 1-2	e	E
21-7/3-2	CWIP from D & T workpapers	1	Y	Entire Page	e	E & D

21-7/7	FPLC/FPLs Point Accts - #930.200	6	Y	pg.2/ col. 11 & 14/pg.5/co l. 12/pg. 6/col. 13	e	E
21-7/8	Journal voucher entry	3	Y	pg.2	e	E
21-7/8-1	Notes from D & T workpapers	1	Y	Entire Page	e	E & D
22-1/1	D & T workpapers on Amortization Exp.	5	Y	pgs. 1-5	e	E & D
22-1/1-1	D & T workpapers Depreciation Exp.	4	Y	pgs. 1-4	e	E & D
41-1	Revenue from D & T workpapers	1	N			
41-2	Revenue from D & T workpapers	1	N			
44-1	FPLC/FPLs Point Accts - #930.200	6	Y	pg. 5/col. 13 & 14/pg.6/ln s. 3, 4, 5 & 6	e	E

Exhibit D

**AFFIDAVIT OF
JAN A. UMBAUGH**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

STATE OF FLORIDA)

COUNTY OF PALM BEACH)

AFFIDAVIT OF Jan A. Umbaugh

Before me, the undersigned authority personally appeared , who being first duly sworn by me testified and said:

1. My name is Jan A. Umbaugh. I am currently employed by Deloitte & Touche LLP as a Partner. My business address is Deloitte & Touche LLP, Suite 900, 1645 Palm Beach Lakes Blvd, West Palm Beach, Florida 33402-2221. I have personal knowledge of the matters stated in this affidavit.

2. This affidavit is in support of FPL's "Request for Confidential Classification" ("FPL's Request") of certain audit workpapers in Audit Control No. 97-125-4-1, Review of 1996 earnings.

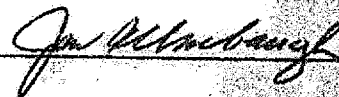
3. The information for which FPL seeks confidential treatment consists of workpapers of FPL's outside, independent auditors Deloitte & Touche. Deloitte & Touche asserts that the information consists of confidential and proprietary business information of FPL and Deloitte & Touche within the meaning of Section 366.093(3).

4. All matters identified as exempt from disclosure pursuant to 366.093 (3)(e) Florida Statutes, consist of audit workpapers containing information relating to competitive interests of FPL and Deloitte & Touche, the disclosure of which would impair the competitive business of such entities.

5. The confidentiality of the information has been maintained by Deloitte & Touche.

6. The obtained materials should remain confidential for a period of not less than 18 months and 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 maintain the confidential nature of these documents.

7. Affiant says nothing further.



Jan A. Umbaugh

SWORN TO AND SUBSCRIBED before me this 15th day of October, by
Jan A. Umbaugh, who is personally known to me or who has produced
personally known (type of identification) as identification and who did take an oath.

Veronica A. Alexander

Notary Public, State of Florida

My Commission Expires:



VERONICA ALEXANDER
COMMISSION # CC 672489
EXPIRES AUG 17, 2001
BONDED BY
ATLANTIC BONDING CO., INC.

Exhibit E

**AFFIDAVIT OF
DONALD L. BABKA**

EXHIBIT E

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

STATE OF FLORIDA)
)
COUNTY OF DADE)

AFFIDAVIT OF DONALD L. BABKA

Before me the undersigned authority personally appeared Donald L. Babka who, being first duly sworn, deposes and says:

1. My name is Donald L. Babka. I am currently employed by Florida Power & Light Company (FPL) as Manager of Regulatory and Tax Accounting. My business address is 9250 W. Flagler Street, Miami, Florida 33102-9100. I have personal knowledge of the matters stated in this affidavit.

2. This affidavit is in support of FPL's "Request for Confidential Classification" of certain audit workpapers in Audit Control No. 97-125-4-1, Review of 1996 Earnings.

3. The information pertinent to this affidavit for which FPL seeks confidential treatment consists of workpapers of FPL's outside, independent auditors, Deloitte & Touche and other workpapers containing information related to FPL's competitive interests. The information contained in the workpapers is confidential and proprietary business information of FPL within the meaning of Section 366.093(3).

4. All matters identified as exempt from disclosure pursuant to 366.093(3)(e), Florida Statutes, consist of audit workpapers containing information relating to competitive interests of FPL, the disclosure of which would impair the competitive business of FPL.


5. Deloitte & Touche has asserted that the information contained in the workpapers pertinent to it includes confidential and proprietary information of Deloitte & Touche. (See separate affidavit of Deloitte & Touche representative, Exhibit D to FPL's Request for Confidential Classification).

6. The confidentiality of all the information pertinent to this affidavit has been maintained by FPL.

7. The obtained materials should remain confidential for a period of not less than 18 months and 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 maintain the confidential nature of these documents.

8. Affiant says nothing further.


Donald L. Babka

SWORN TO AND SUBSCRIBED before me this 16 day of October, 1997, by Donald L. Babka, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.


Notary Public, State of Florida

My Commission Expires:



Maria Hernandez
MY COMMISSION # CC328888 EXPIRES
May 25, 2000
BONDED THIRD PARTY FARM REVENUE, INC.

Exhibit F

**AFFIDAVIT OF
DENNIS P. COYLE**

EXHIBIT F

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

STATE OF FLORIDA)
)
COUNTY OF PALM BEACH)

AFFIDAVIT OF DENNIS P. COYLE

Before me the undersigned authority personally appeared Dennis P. Coyle who, being first duly sworn, deposes and says:

1. My name is Dennis P. Coyle. I am General Counsel and Secretary of Florida Power & Light Company (FPL) and FPL Group, Inc. My business address is 700 Universe Boulevard, Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

2. This affidavit is in support of FPL's "Request for Confidential Classification" of certain audit workpapers in Audit Control No. 97-125-4-1, Review of 1996 Earnings.

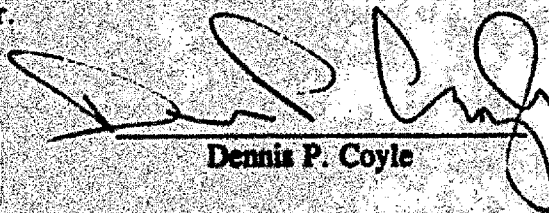
3. The audit workpapers pertinent to this affidavit consist of or derive from information from (i) the minutes of certain meetings of the Board of Directors of FPL Group, Inc.; (ii) the minutes of certain committee meetings of the Board of Directors of FPL Group, Inc.; and (iii) certain Florida Power & Light Company Unanimous Consents of Directors in Lieu of Meetings.

4. As such, the information contained in the pertinent workpapers, and identified as exempt from disclosure pursuant to Section 366.093(3)(e), consists of confidential and proprietary information relating to the competitive interests of FPL and FPL Group, Inc. The disclosure of such information would impair the competitive business of FPL and FPL Group, Inc. respectively.

5. The confidentiality of the information has been maintained by FPL Group, Inc. and FPL.

6. The obtained materials should remain confidential for a period of not less than 18 months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that the provider of the information can maintain the confidential nature of the documents.

7. Affiant says nothing further.



Dennis P. Coyle

SWORN TO AND SUBSCRIBED before me this 15th day of October, 1997, by
Dennis P. Coyle, who is personally known to me or who has produced _____
(type of identification) as identification and who did take an oath.

Dorothy A. Graston
Notary Public, State of Florida
DOROTHY A. GRASTON

My Commission Expires:

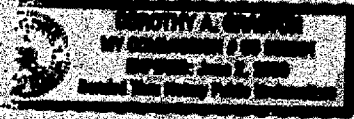


Exhibit G

**AFFIDAVIT OF
NANCY BROCK**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

STATE OF FLORIDA)
)
DADE COUNTY)

AFFIDAVIT OF NANCY BROCK

Before me the undersigned authority personally appeared Nancy Brock, who, being first duly sworn, deposes and says:

1. My name is Nancy Brock. I am currently employed by Florida Power & Light Company (FPL) as Director of I/M Operations. I have personal knowledge of the matters stated in this affidavit.

2. All matters identified as exempt from disclosure pursuant to 366.093(3)(d) and (e), Florida Statutes, consist of information concerning contractual data and pricing information, the disclosure of which would impair FPL's ability and efforts to enter into similar type contracts in the future on favorable terms. The information relates also to FPL's competitive interests. The disclosure of such information would impair the competitive business of FPL.

3. The confidentiality of the information has been maintained by FPL.

4. The obtained materials should remain confidential for a period of not less than 18 months and 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 maintain the confidential nature of these documents.

5. Affiant says nothing further.



Nancy Brock

SWORN TO AND SUBSCRIBED before me this 16 day of October, 1997, by Nancy Brock, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.



Notary Public, State of Florida

My Commission Expires:

NOTARY PUBLIC
MY COMMISSION # 07265888 EXPIRES
May 25, 2000
BROOKHOLM FARM INSURANCE, INC.

Exhibit H

COMPUTER DISKETTE

OF

FPL'S

IDENTIFICATION AND JUSTIFICATION MATRIX