



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

September 8, 2022

Ms. Ruth H. Soucy  
Deputy Chief Counsel for Open Records  
Texas Comptroller of Public Accounts  
P.O. Box 13528  
Austin, Texas 78711-3528

OR2022-27379

Dear Ms. Soucy:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 968081 (Comptroller ID#: 45319).

The Texas Comptroller of Public Accounts (the "comptroller") received a request for information pertaining to a specified contract. You state you will release some information. Although you take no position as to whether the submitted information is excepted under the Act, you inform us release of the submitted information may implicate the proprietary interests of Deloitte Consulting, LLP ("Deloitte"). Accordingly, you notified Deloitte of the request and of the right to submit arguments to this office as to why the submitted information should not be released. *See* Gov't Code § 552.305(d); *see also* Open Records Decision No. 542 (1990) (statutory predecessor to section 552.305 permits governmental body to rely on interested third party to raise and explain applicability of exception in the Act in certain circumstances). We have received comments from Deloitte. We have considered the submitted arguments and reviewed the submitted information.

Section 552.110(c) of the Government Code excepts from disclosure "commercial or financial information for which it is demonstrated based on specific factual evidence that disclosure would cause substantial competitive harm to the person from whom the information was obtained[.]" Gov't Code § 552.110(c). Deloitte argues some of its information consists of commercial or financial information subject to section 552.110(c). Upon review, we find Deloitte has demonstrated the information at issue constitutes commercial or financial information, the release of which would cause substantial competitive harm. Accordingly, the comptroller must withhold the information we indicated under section 552.110(c) of the Government Code; however, to the extent the client information pertaining to Deloitte is made available to the public, including but not

limited to on the company's website or social media accounts, it may not be withheld under section 552.110(c) of the Government Code.<sup>1</sup> The comptroller must release the remaining information.

This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at <https://www.texasattorneygeneral.gov/open-government/members-public/what-expect-after-ruling-issued> or call the OAG's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Public Information Act may be directed to the Cost Rules Administrator of the OAG, toll free, at (888) 672-6787.

Sincerely,

D. Michelle Case  
Assistant Attorney General  
Open Records Division

DMH/jxd

Ref: ID# 968081

Enc. Submitted documents

c: Requestor  
(w/o enclosures)

Third Party  
(w/o enclosures)

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<sup>1</sup> As our ruling is dispositive, we need not address Deloitte's remaining arguments against disclosure of this information.