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December 9, 1997

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center
Room 110
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re: Docket No. 970003-GU

Dear Ms. Bayo:

Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents

1. Original and five copies of FPU's Request for Confidential Classification, and
2. An envelope containing a copy of the material considered "Confidential"

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing

Sincerely,


William B. Willingham

WBW/rl

cc: All Parties of Record
Trib. 3x2

DOCUMENT NUMBER-DATE

12564 DEC-96

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 970003-GU
Filed: December 9, 1997

FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this its Request for Confidential Classification of portions of the Commission Staff's audit work papers pertaining to the Commission Staff's purchased gas adjustment ("PGA") Audit for the twelve-month period ending September 1997. In support thereof, FPU states as follows:

1. The Commission Staff's audit work papers at issue identify the names of the gas suppliers from which FPU has purchased gas and the price and invoice number of each purchase. With the exception of the purchases from the Florida Gas Transmission Company, these purchases were made pursuant to negotiated gas supply contracts.

2. FPU requests that certain information¹ in the Commission Staff's audit work papers be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue is intended to be and is treated by FPU as proprietary and confidential. The Commission previously has determined that this information is entitled to the protection of Section 366.093(3), Florida Statutes. See, e.g., Order Nos. PSC-96-0532-CFO-GU, issued April 15, 1996, and PSC-96-0343-CFO-GU, issued March 11, 1996. Attached hereto as exhibit "A" is a detailed explanation of the information and material for which confidential treatment is requested and justification for the requested confidential treatment

¹ The vendor's name, invoice number and price paid for purchases from suppliers other than the Florida Gas Transmission Company.

DOCUMENT NUMBER-DATE

12564 DEC-96

FPSC-RECORDS/REPORTING

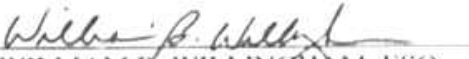
of the highlighted portions of the Commission Staff's audit work papers.

3. An unedited version of the Commission Staff's audit work papers has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.

4. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts on favorable terms.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,


WILLIAM B. WILLINGHAM, ESQ.
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& HOFFMAN, P.A.
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Attorneys for Florida Public
Utilities Company

CERTIFICATE OF SERVICE

I HEREBY certify that a copy of the foregoing was furnished by United States Mail this 9th day of December, 1997 to:

Robert V. Elias, Esq.
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Florida Public Service
Commission
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By: 
WILLIAM B. WILLINGHAM, ESQ.

Exhibit "A"
FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's PGA/True-up filings for the twelve (12) months ended September 1997 under Docket NO. 970003-GU:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
AUDITOR'S WORK PAPERS (Purchased Gas Cost)	43 P1:	22-25	A, B, D&F	see below
		40-46	A, B, D&F	see below
		61-66	A, B, D&F	see below
	43 P2:	21-27	A, B, D&F	see below
		41-49	A, B, D&F	see below
	43 P3:	23-29	A, B, D&F	see below
		44-51	A, B, D&F	see below
		66-73		
	43 P4:	23-32	A, B, D&F	see below
		47-62	A, B, D&F	see below
	43 P5:	23-29	A, B, D&F	see below
	43 P6:	23-29	A, B, D&F	see below
		45-56	A, B, D&F	see below

The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning the totals paid to gas suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. The item also represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Exhibit "A"
FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's PGA/True-up filings for the twelve (12) months ended September 1996 under Docket NO. 960003-GU / AFAD NO. 96-151-4-2:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
AUDITOR'S WORK PAPERS (COST OF GAS BY SUPPLIER AND PERIOD)	43-1/1 P1:	30-37	A, C&D	see below
		56-63	A, C&D	see below
	43-1/1 P2:	31-36	A, C&D	see below
		52-61	A, C&D	see below
	43-1/1 P3:	30-36	A, C&D	see below
		52-59	A, C&D	see below
	43-1/2 P1:	29-32	A, C&D	see below
		49-57	A, C&D	see below
	43-1/2 P2:	30-36	A, C&D	see below
		52-61	A, C&D	see below
	43-1/2 P3:	30-36	A, C&D	see below
		52-54	A, C&D	see below

The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning the totals paid to gas suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. The item also represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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 2
 3 Company: FPUC
 4 Title: Purchased Gas Cost
 5 Auditor: Raymond Grant
 6 Workpaper: 43
 7 Date: 11-14-96
 8
 9
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11 Invoice Invoice Contract Amount
 12 Date No No
 13
 14

15 October

17	FGT CO	10/31/96	13739	5009	\$127,071.69	18
18	FGT CO	10/31/96	13727	3624	\$103,023.42	19
19	FGT CO	11/10/96	10910	5009	\$10,067.50	20
20	FGT CO	11/10/96	13907	3624	\$5,139.86	21
21	[REDACTED]	11/8/96	[REDACTED]	[REDACTED]	[REDACTED]	22
22	[REDACTED]	11/8/96	[REDACTED]	157115	[REDACTED]	23
23	[REDACTED]	11/12/96	[REDACTED]	[REDACTED]	[REDACTED]	24
24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	25
25	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	26
26	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	27

27 Per Invoices \$919,404.20
 28 Per Schedule A1 \$919,404.00
 29
 30 Difference Due to Rounding \$0.20
 31
 32

33 November 1996

34	FGT CO	11/30/96	14196	5009	\$333,015.01	35
35	FGT CO	11/30/96	14197	3624	\$231,437.58	36
36	FGT CO	12/10/96	14404	5009	\$12,244.92	37
37	FGT CO	12/10/96	14393	3624	\$8,113.64	38
38	[REDACTED]	12/8/96	[REDACTED]	[REDACTED]	[REDACTED]	39
39	[REDACTED]	12/11/96	[REDACTED]	157115	[REDACTED]	40
40	[REDACTED]	12/5/96	[REDACTED]	N/A	[REDACTED]	41
41	[REDACTED]	12/10/96	[REDACTED]	[REDACTED]	[REDACTED]	42
42	[REDACTED]	12/5/96	[REDACTED]	N/A	[REDACTED]	43
43	[REDACTED]	12/5/96	[REDACTED]	N/A	[REDACTED]	44
44	[REDACTED]	12/5/96	[REDACTED]	N/A	[REDACTED]	45
45	[REDACTED]	12/5/96	[REDACTED]	N/A	[REDACTED]	46
46	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	47

47 Per Invoices \$1,850,221.40
 48 Per Schedule A1 \$1,850,221.00
 49
 50 Difference Due to Rounding \$0.40
 51
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53 December 1996

54	FGT CO	12/31/96	14580	5000	\$368,577.81	55
55	FGT CO	12/31/96	14569	3624	\$240,009.68	56
56	FGT CO	1/10/97	14745	5009	\$11,180.04	57
57	FGT CO	1/10/97	14734	3624	\$11,513.09	58
58	[REDACTED]	1/8/97	[REDACTED]	[REDACTED]	[REDACTED]	59
59	[REDACTED]	1/10/97	[REDACTED]	157115	[REDACTED]	60
60	[REDACTED]	1/8/97	[REDACTED]	N/A	[REDACTED]	61
61	[REDACTED]	1/13/97	[REDACTED]	PU 6-01	[REDACTED]	62
62	[REDACTED]	1/7/97	[REDACTED]	N/A	[REDACTED]	63
63	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	64
64	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	65
65	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	66
66	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	67

67 Per Invoices \$2,544,789.68
 68 Per Schedule A1 \$2,544,789.00
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 70 Difference Due to Rounding (\$0.32)
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A B C D E F T

Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

	Invoice Date	Invoice No	Contract No	Amount
January 1997				
FGT CO	1/31/97	14985	5009	\$368,701.92
FGT CO	1/31/97	14974	3624	\$248,003.63
FGT CO	2/10/97	15453	5009	\$13,692.33
FGT CO	2/10/97	15442	3624	\$11,649.18
[REDACTED]	2/7/97	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	2/11/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	2/6/97	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	2/6/97	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	2/7/97	[REDACTED]	N/A	[REDACTED]
[REDACTED]	1/9/97	[REDACTED]	N/A	[REDACTED]

Per Invoices \$2,715,816.18
 Per Schedule A1 \$2,715,816.00
 Difference Due to Rounding \$0.18

12p1

February 1997				
FGT CO	2/28/97	15677	5009	\$327,731.86
FGT CO	2/28/97	15666	3624	\$224,003.26
FGT CO	3/10/97	15862	5009	\$9,282.78
FGT CO	3/10/97	15851	3624	\$10,519.81
Enron Corp Shipper Refund Ck. 467	2/6/97	15320		(\$1,661.98)
[REDACTED]	3/10/97	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	3/12/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	3/12/97	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	3/7/97	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	3/5/97	[REDACTED]	92111110	[REDACTED]
[REDACTED]	2/4/97	[REDACTED]	N/A	[REDACTED]
[REDACTED]	10/14/96	[REDACTED]	N/A	[REDACTED]

Per Invoices 1,809,458.62
 Per Schedule A1 \$1,809,460.00
 Difference Due to Rounding \$1.48

12p1

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A B C D E F

Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

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	Invoice Date	Invoice No	Contract No	Amount
March 1997				
FGT CO	3/31/97	18123	5009	\$398,460.06
FGT CO	3/31/97	18112	3624	\$267,128.70
FGT CO	4/10/97	18366	5009	\$10,317.90
FGT CO	4/10/97	18355	3624	\$5,088.55
FGT CO For 9/96	4/10/97	18305		\$2,756.16
FGT CO For 8/96	3/31/97	18070		\$14,075.36

[REDACTED]	3/11/97	[REDACTED]		[REDACTED]
[REDACTED]	3/11/97	[REDACTED]		[REDACTED]
[REDACTED]	4/7/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	4/9/97	[REDACTED]		[REDACTED]
[REDACTED]	4/10/97	[REDACTED]		[REDACTED]
[REDACTED]	12/96	[REDACTED]		[REDACTED]
Per Invoices				\$1,458,274.18
Per Schedule A1				\$1,458,274.00
Difference Due to Rounding				\$0.18

4/30/97 12PI

April 1997				
FGT CO	4/30/97	18708	5009	\$397,166.54
FGT CO	4/30/97	18698	3624	\$258,511.64
FGT CO	5/10/97	18656	5009	\$12,743.76
FGT CO	5/10/97	18955	5002	(\$131.03)
FGT CO	5/10/97	18945	3624	\$3,644.85
[REDACTED]	4/14/97	[REDACTED]		[REDACTED]
[REDACTED]	5/9/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	5/7/97	[REDACTED]		[REDACTED]
[REDACTED]	5/9/97	[REDACTED]		[REDACTED]
[REDACTED]	5/9/97	[REDACTED]		[REDACTED]
[REDACTED]	5/12/97	[REDACTED]		[REDACTED]
[REDACTED]	3/20/97	[REDACTED]		[REDACTED]

Per Invoices				\$1,402,926.34
Per Schedule A1				\$1,402,926.00
Difference Due to Rounding				\$0.34

4/30/97 12PI

May 1997				
FGT CO	5/31/97	17217	5009	\$123,768.68
FGT CO	5/31/97	17207	3624	\$113,233.84
FGT CO	6/10/97	17478	5009	\$6,128.85
FGT CO	6/10/97	17467	3624	\$1,643.33
FGT CO	6/10/97	17478		

Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

	Invoice Date	Invoice No	Contract No	Amount
June 1997				
FGT CO	6/30/97	17767	5009	\$118,276.14
FGT CO	6/30/97	17757	3624	\$109,581.14
FGT CO	7/10/97	17943	5009	\$5,950.28
FGT CO	7/10/97	17922	3624	\$1,598.55
FGT CO	7/10/97	17932	5002	(\$86.99)
FGT CO - Net Receipt Imbalance	6/30/97	17707		\$1,007.44

[REDACTED]	6/9/97	[REDACTED]		[REDACTED]
[REDACTED]	7/10/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	7/8/97	[REDACTED]		[REDACTED]
[REDACTED]	7/7/97	[REDACTED]		[REDACTED]
[REDACTED]	7/10/97	[REDACTED]		[REDACTED]
[REDACTED]	6/11/97	[REDACTED]		[REDACTED]
[REDACTED]	5/15/97	[REDACTED]		[REDACTED]
[REDACTED]	10/96	[REDACTED]		[REDACTED]
[REDACTED]	10/96	[REDACTED]		[REDACTED]

Per Invoices 450944.12
 Per Schedule A1 950,994.92

Difference Due to Rounding 0

July 1997				
FGT CO	7/31/97	18140	5009	\$123,148.88
FGT CO	7/31/97	18130	3624	\$113,233.84
FGT CO	8/10/97	18381	5009	\$6,345.38
FGT CO	8/10/97	18370	3624	\$1,600.39
FGT CO	8/10/97	18380	5002	(\$259.39)
[REDACTED]	4/30/97	[REDACTED]		[REDACTED]
[REDACTED]	8/9/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	8/11/97	[REDACTED]		[REDACTED]
[REDACTED]	7/17/97	[REDACTED]		[REDACTED]
[REDACTED]	7/17/97	[REDACTED]		[REDACTED]
[REDACTED]	7/97	[REDACTED]		[REDACTED]
[REDACTED]	8/6/97	[REDACTED]		[REDACTED]
[REDACTED]	8/6/97	[REDACTED]		[REDACTED]
[REDACTED]	7/24/97	[REDACTED]		[REDACTED]
[REDACTED]	8/12/97	[REDACTED]		[REDACTED]
[REDACTED]	8/10/97	[REDACTED]		[REDACTED]
[REDACTED]	7/3/97	[REDACTED]		[REDACTED]
[REDACTED]	7/10/97	[REDACTED]		[REDACTED]

Per Invoices 894,745.95
 Per Schedule A1 894,745.00

Difference Due to Rounding \$0.95

43-1 (129)

43-1 (129)

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A B C D E F
 Company: FPUC
 Title: Purchased Gas Cost
 Auditor: Raymond Grant
 Workpaper: 43
 Date: 11-14-96

	Invoice Date	Invoice No	Contract No	Amount
Aug. 97				
FGT CO	8/31/97	18659	5009	\$121,908.68
FGT CO	8/31/97	18649	3624	\$113,233.84
FGT CO	9/10/97	18922	5009	\$4,682.00
FGT CO	9/10/97	18911	3624	\$1,651.83
FGT CO	9/10/97	18921	5002	(\$47.50)
FGT CO-Net Receipt Imbalance	8/31/97	18828		\$24,542.19
[REDACTED]	8/18/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	9/10/97	[REDACTED]		[REDACTED]
[REDACTED]	9/8/97	[REDACTED]		[REDACTED]
[REDACTED]	9/11/97	[REDACTED]		[REDACTED]
[REDACTED]	7/24/97	[REDACTED]		[REDACTED]
				\$916,426.04
				\$916,426.04
Per Schedule A1				\$0.87
Difference Due To Rounding				\$0.87

Sep 97
Adj 97

FGT CO	9/30/97	19257	5009	\$126,031.14
FGT CO	9/30/97	19247	3624	109581.14
FGT CO	10/10/97	19452	5009	\$4,598.21
FGT CO	10/10/97	19441	3624	\$1,588.64
FGT CO	10/10/97	19451	5002	(\$118.22)
[REDACTED]	8/21/97	[REDACTED]	157115	[REDACTED]
[REDACTED]	10/9/97	[REDACTED]	20282	[REDACTED]
[REDACTED]	10/10/97	[REDACTED]		[REDACTED]
[REDACTED]	10/3/97	[REDACTED]		[REDACTED]
[REDACTED]	9/5/97	[REDACTED]		[REDACTED]
[REDACTED]	9/8/97	[REDACTED]		[REDACTED]
				\$979,342.34
				\$979,342.00
Per Schedule A1				\$0.34
Difference Due To Rounding				\$0.34