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December 15, 2000

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> Re: Docket No. 000768-GU -- CONFIDENTIAL DOCUMENTS ENCLOSED

Dear Ms. Bayo:

On December 12, 2000, our firm filed a request for confidential classification of portions of workpapers and documents in connection with staff's audit of City Gas Company of Florida. (Audit Control No. 00-264-4-1). A copy of the confidential workpapers and documents was filed with the request and were assigned Document No. 15876-00.

We have now discovered that we inadvertently failed to highlight the information for which confidentiality has been requested on the copy filed with the Commission.

Attached hereto in an envelope marked "CONFIDENTIAL" is a set of the pages containing confidential information on which the appropriate material has been highlighted. Please include this highlighted copy with the confidential materials previously filed on December 12.

If you have any questions, please call.

Very truly yours, Pies 01

Richard D. Melson

RDM/mee

Enclosure

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