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July 16, 2003

BY HAND DELIVERY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Florida Public Utilities Company; Docket No. 030003-GU

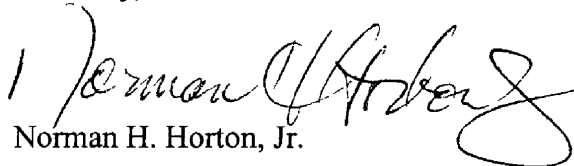
Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in this docket are an original and 10 copies of the Florida Public Utilities Company's Request for Confidential Classification of Audit Workpapers in the above referenced docket.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Sincerely,


Norman H. Horton, Jr.

NHH/amb
Enclosures

cc: Ms. Cheryl Martin
Parties of Record

DOCUMENT ACCEPTED
JUL 16 2003
6350
FPSC-SUPPLEMENTAL CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment (PGA))
True-Up)
_____)

Docket No. 030003-GU
Filed: July 16, 2003

**FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST
FOR CONFIDENTIAL CLASSIFICATION OF AUDIT WORKPAPERS**

Florida Public Utilities Company ("FPUC"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(3)(a)2. and (4), Florida Administrative Code, submits this Request for Confidential Classification of the documents and information described below provided to the Florida Public Service Commission Staff in connection with the staff audit of FPU's purchased gas adjustment for the period ending December 31, 2002 identified as Audit Control No. 03-063-4-2. In support of this Request for Confidential Classification, FPU states as follows:

1. On June 25, 2003, FPUC was notified by Staff that the field work associated with the audit of the Purchased Gas Adjustment for the year ended December 31, 2002 was complete. During the course of this audit, Staff was provided work papers and documents containing information which FPU considers to be "proprietary confidential business information" under Section 366.093(3), Florida Statutes. These workpapers and documents were incorporated with the audit workpapers filed with the Commission and treated as temporarily confidential and proprietary pursuant to the rules of the Commission. Since these documents contain information which FPUC treats as and considers to be proprietary and confidential thus should not be publicly disclosed, FPUC requests that the Commission grant confidential treatment to these documents.

2. The specific workpapers which are part of the audit report for which FPUC requests confidential treatment are listed below. On each, columns and lines have been handwritten for reference.

- 1) WP No. 41-5/1 consisting of 1 page -
 - Col. A, lines 1 - 5;
 - Col. B, lines 1 - 5;
 - Col. D, lines 1 -5, and 16;
 - Col. E, lines 1 - 5;
 - Col. F, lines 1 - 5, 16, and 17;
 - Col. G, lines 1 - 5;
 - Col. H, lines 1 - 5, 16, and 17;
 - Col. I, lines 1 - 5;
 - Col. J, lines 1 - 5, and 16
 - Col. K, lines 1 - 5;
 - Col. L, lines 1 - 5, and 16;
 - Col. M, lines 1 - 5;
 - Col. N, lines 1 - 5, and 16;

- 2) WP No. 41-5/2 consisting of 1 page -
 - Col. A, lines 1 - 19;
 - Col. B, lines 1 - 4;
 - Col. C, lines 5 - 14, and 15 - 19;
 - Col. D, lines 5 - 14, and 15 - 19;
 - Col. E, lines 5 - 14;

- 3) WP No. 41-5/2-1 consisting of 7 pages - All lines and all columns;

- 4) WP No. 41-5/2-2/1 consisting of 1 page -
 - Col. A, line 1;
 - Col. B, lines 2, 5, 8, 11, 14, 17, 20, and 23;
 - Col. C, lines 2 - 25;
 - Col. E, lines 4, 7, 10, 13, 16, 19, 22, and 25;
 - Col. I, lines 2, 5, 8, 11, 14, 17, 20, and 23;
 - Col. J, lines 2, 5, 8, 11, 14, 17, 20, and 23;
 - Col. K, lines 2, 5, 8, 11, 14, 17, 20, and 23;

- 5) WP No. 41-5/2-2/2 consisting of 1 page -
 - Col. B, lines 1 and 4;
 - Col. C, lines 1 - 6;
 - Col. E, lines 3 and 6;
 - Col. I, lines 1, 4, 7, and 8;
 - Col. J, lines 1, 4, 7, and 8;
 - Col. K, lines 1, 4, 7, and 8;

- 6) WP No. 41-5/2-2/1 consisting of 1 page - Col. A, lines 4 - 15;
Col. B, lines 4 - 15;
Col. C, lines 2 - 15;
Col. D, lines 1, 2, and 4 - 15;
Col. E, lines 4 - 15;
Col. F, lines 1, and 4 - 15;
Col. G, lines 4 - 15;
- 7) WP No. 41-2/2-2/2 consisting of 1 page - Col. A, lines 4 - 15;
Col. B, lines 4 - 15;
Col. C, lines 2 - 15;
Col. D, lines 1, 2, and 4 - 15;
Col. E, lines 4 - 15;
Col. F, lines 1, and 4 - 15;
Col. G, lines 4 - 15;
- 8) WP No. 41-5/2-2/3 consisting of 1 page - Col. A, lines 4 - 15;
Col. B, lines 4 - 15;
Col. C, lines 2 - 15;
Col. D, lines 1, 2, and 4 - 15;
Col. E, lines 4 - 15;
Col. F, lines 1, and 4 - 15;
Col. G, lines 4 - 15;
- 9) WP No. 41-5/2-3 consisting of 1 page - Col. A, line 1;
Col. B, lines 2, 5, 8, 11, 15, 18, and 20;
Col. C, lines 3, 6, 9, 12, 13, 16, 19, 22, 23, and 24;
Col. D, lines 3, 6, 9, 12, 13, 16, 19, 22, 23, and 24;
Col. E, lines 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 19, 20, 22, 23, and 24;
Col. F, lines 4, 7, 10, 14, 17, 20, and 24;
Col. G, lines 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 19, 20, 22, 23, and 24;
Col. H, lines 4, 7, 10, 14, 17, 20, and 24;
Col. I, lines 4, 7, 10, 14, 17, 20, and 24;
Col. J, lines 4, 7, 10, 14, 17, 20, and 24;
- 10) WP 41-5/2-4 consisting of 1 page - Entire document;
- 11) WP 41-5/2-5 consisting of 1 page - Entire document; and

12) WP 41-5/3 consisting of 1 page - Entire document.

Each of these documents was provided by FPUC to the Staff auditor during the course of the audit and utilized by Staff.


3. Each of the identified workpapers contains information which FPUC considers to be proprietary and confidential and of value to other businesses. Documents (1) - (9) contain information relative to customers, pool managers, accounts, locations, usage and revenues which if publicly available would provide information of competitive interest and impair the ability of FPUC to contract on favorable terms. Documents (10) - (12) are copies of Agreements or exhibits to Agreements which contain customer, account, usage and revenue information which would be of value to competitors and contractual information which if disclosed would interfere with the ability of FPUC to contract on favorable terms. Public disclosure of the information in the identified documents would enable competitors and vendors to discern information about FPUC which could be used to the disadvantage of FPUC and its customers. The information which FPUC requests be treated as confidential and proprietary is not disclosed or published by FPUC and is the type of information which is covered by section 366.093(3), Florida Statutes, as confidential and not subject to disclosure.

4. Accompanying this request as Attachment "A" is an edited version of the identified documents with the customer names and/or addresses redacted. Under separate cover, FPUC is providing a copy of the unedited documents with the confidential information highlighted pursuant to the requirements of the Commission.

5. FPUC requests that the Commission grant this request for confidential treatment for the specified information and that the material be treated as confidential pursuant to section 366.093, Florida States, and Rule 25-22.006, Florida Administrative Code.

Dated this 16th day of July, 2002.

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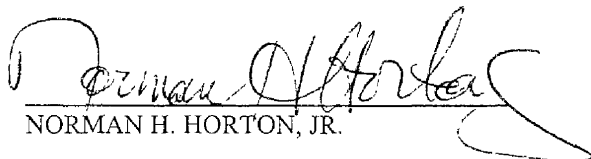
Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by hand delivery (*) and/or U. S. Mail this 16th day of July, 2003 upon the following:

Cochran Keating, Esq.*
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd., Room 370
Tallahassee, FL 32399-0850

Rob Vandiver, Esq.
Deputy Public Counsel
Office of the Public Counsel
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400


NORMAN H. HORTON, JR.