



Public Service Commission

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COMMISSION CLERK

-M-E-M-O-R-A-N-D-U-M-

DATE: December 2, 2004

TO: Katherine Fleming, Attorney, General Counsel

FROM: Division of Regulatory Compliance and Consumer Affairs (Freeman, Vandiver) *F a AM*

RE: Docket 040003-GU, Recommendation concerning the City Gas Company of Florida, a Division of NUI Corporation (NUI/City Gas), request for confidential classification concerning staff's audit report and working papers prepared during the audit entitled "City Gas Company Purchased Gas Adjustment Audit for the Year Ended December 31, 2003", Audit Control No. 04-043-4-1, Documents Numbered 09869-04, 09870-04, 09871-04, 09872-04, 09873-04, 10225-04, and 12228-04

On August 31, 2004, at the audit exit conference, NUI/City Gas requested that certain portions of staff's audit report and working papers prepared during the audit entitled "City Gas Company Purchased Gas Adjustment Audit for the Year Ended December 31, 2003", be held in a temporary confidential status in accordance with Rule 25-22.006(3)(a)2., Florida Administrative Code (FAC).

On September 9, 2004, staff filed those working papers with the Commission's Bureau of Records and Reporting Services (documents 09870-04, 09871-04, 09872-04, and 09873-04).

On September 22, 2004, NUI/City Gas filed its request for confidential classification for certain portions of the working papers pursuant to Section 366.093, Florida Statutes (F.S.) and Rule 25-22.006(3)(a)2. and (4), F.S. The NUI/City Gas request included redacted copies of the response for public use (Document 10226-04) and copies with the sensitive portions highlighted (Document 10225-04).

On September 24, 2004, NUI/City Gas filed a supplement to their request to demonstrate cause why their request for confidentiality was filed a day late.

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On November 16, 2004, after conversations with the staff, NUI/City Gas corrected its filing to include a formal request that portions of the final version of the staff audit report be treated as confidential. The initial NUI/City Gas request, through a technical error, did not cover the final version of staff's audit report. Staff recommends that NUI/City Gas be allowed to correct this technical error. The NUI/City Gas revision includes redacted copies of staff's final audit report for public use (document 10227-04) as well as copies with the sensitive information highlighted (document 12228-04).

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Documents 09869-04, 09870-04, 09871-04, 09872-04, 09873-04, 10225-04, and 12228-04 are currently held by the Commission's Division of the Commission Clerk and Administrative Services as confidential pending resolution of FPL's request for confidential classification.

Pursuant to Section 119.07, F.S., documents submitted to this Commission are public records. The only exceptions to this law are specific statutory exemptions and exemptions granted by governmental agencies pursuant to the specific items of a statutory provision. Subsections 366.093(3)(b),(d) and (e), F.S., provide the following exemptions.

Subsection 366.093, F.S., provides; "Proprietary confidential business information means information, regardless of form or characteristics, which is owned or controlled by the person or company, is intended to be and is treated by the person or company as private in that the disclosure of the information would cause harm to the ratepayers or the person's or company's business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that provides that the information will not be released to the public. Proprietary confidential business information includes but is not limited to:

....

(b) Internal auditing controls and reports of internal auditors

....

(d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms.

(e) Information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider of the information...."

According to Section 366.093, F.S., and Rule 25-22.006, FAC, the utility has the burden of demonstrating that materials qualify for confidential classification. According to Rule 25-22.006, FAC, the utility must meet this burden by demonstrating that the information is proprietary confidential business information, the disclosure of which will cause the utility, the provider of the information or the ratepayer harm.

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Staff Analysis of the Request

The utility has filed cause as to why their request was one day out of time. According to NUI/City Gas, the messenger who was filing the report arrived at the Commission after working hours on the date the request was due. The utility filed its request early on the following day and asks that the request be considered. The Office of the General Counsel has the responsibility of determining whether a request is properly filed. Technical staff has no objection to allowing this request to be considered.

Reading the NUI/City Gas filing reveals the sensitive material consists of:

1. Customer Specific Account Information

NUI/City Gas pleads that customer names, customer locations and/or customer addresses, telephone numbers, and rates charged should not be disclosed as release of this information would harm the competitive businesses of NUI/City Gas, its affiliates, as well as their customers. NUI/City Gas asserts the following Commission decisions have granted a confidential classification to customer-specific information: Order No. PSC-02-1248-CFO-GU, issued October 25, 2002 in Docket 02-003-GU, and Order No. PSC-00-1569-CFO-EG, issued August 31, 2000, in Docket No. 000002-EG.

Sensitive information is identified as reported upon working papers entitled: "Billing Register", "Customer Bills", "Deal Sheet", "Deal Change Sheet", and "Gas Supplier Invoice."

Staff Analysis:

Section 366.093(3)(e), F.S., provides that the Commission may grant a confidential classification to sensitive competitive business information if release of this information will impair the competitive business of the provider of that information. The Commission has followed a long standing policy to grant a confidential classification to customer-specific account information associated with usage. After reading the material here, staff agrees this is customer-specific account information which may be protected on the basis that release of this information may harm the competitive businesses of NUI/City Gas and its affiliates, customers, and eventually the ratepayer. Staff therefore recommends that this information be granted a confidential classification.

2. Banking Information

NUI/City Gas pleads that certain staff working papers report sensitive banking information release of which could facilitate unauthorized access to these accounts and other abuses. City Gas cites the following Commission decision which supports allowing banking information to be granted a confidential classification: Order No. 03-1421-CFO-EI, issued December 16, 2003 in Docket No. 030001-EG.

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NUI/City Gas identifies the following staff working papers as reporting banking information: "FGT Invoices", "NUI Check", "FGT Check", "Gas Supplier Invoice", and "Transaction Confirmation/Contract".

Staff Analysis:

Section 119.07(1)(dd), F.S., provides that bank account numbers per se qualify for a confidential classification. After reading the confidential materials identified here, we agree the material is bank account information and therefore recommend it be granted a confidential classification.

3. Gas Supplier/Customer Information

NUI/City Gas pleads that these documents, which contain invoices from gas suppliers, staff notes, requests for information, names of gas suppliers, names of customers, gas volumes and cost of gas, should be granted a confidential classification on the basis that release of this information would provide competing gas suppliers with a business advantage over City Gas and its affiliates making suppliers less likely to make price concessions. In addition, City Gas claims release of this information would enable a third party to calculate the cost of gas from individual suppliers. Release of this data would impair the ability of the company to purchase goods and services and would eventually lead to higher gas costs which would be passed to the customers. The Commission has held that it is necessary to keep the entire gas supplier invoice confidential since any person familiar with the format, fonts and/or type sizes of the vendor invoices, would be able to determine the identity of the gas supplier. NUI/City Gas claims the following Commission decisions support this position: Order No. PSC-02-0379-CFO-GU, issued March 21, 2000, in Docket No. 020003-GU, and Order No. PSC-01-1186-CFO-GU issued May 25, 2001 in Docket No. 010003-GU.

NUI/City Gas identifies the following staff working papers as reporting this supplier/customer information: "Audit Report -- Audit Disclosure No. 5: Transaction", "Staff Notes on Gas Contracts", "Staff Record Request", "Gas Supplier Invoice", "Trading Deal Sheet", "Trading Deal Change Sheet", "Deal Change Sheet", "Deal Sheet", "Staff Work Paper Including Gas Supplier Identity, Rate and Total Cost Information", "WP 63 - Audit Disclosure 5: Transaction", "Staff Work Paper" and "Schedule of Negotiated Amounts".

Staff Analysis:

Section 366.093(3)(d), F.S., provides that a confidential classification may be provided to sensitive contractual information if release of that information would impair the ability of the utility or its affiliate to contract favorably.

Based upon reading the information, staff agrees with the utility that release of this sensitive contractual information concerning natural gas supplies and customer information would impair the ability of the utility company and its affiliates to contract favorably.

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4. Contractual Data Concerning Gas Supplies

NUI/City Gas pleads release of contractual data concerning identity of gas suppliers, customers, rates, total costs, and other contractual terms, concerning gas purchased or sold would place the company at a competitive disadvantage in future contract negotiations. This information could be used either alone or with other available information to impair the ability of NUI/City Gas to favorably contract. In addition, some of the material listed here contains confidentiality provisions prohibiting disclosure of the documents in whole or in part.

NUI/City Gas identifies the following staff audit working papers as disclosing sensitive contractual information: "Transaction Confirmation", "Transaction Confirmation/Contact", "Gas Supply Contract(s)."

Staff Analysis:

Section 366.093(3)(d), F.S., provides that the Commission may grant a confidential classification to sensitive contractual information if release of that information would impair the ability of the utility or its affiliates to contract favorably.

Presence of contractual non disclosure agreements do not assure that material will qualify for a confidential classification. The Commission must assess the sensitivity of the information based upon the nature of the material as to whether its disclosure would affect the ability of the utility to favorably contract or impair the competitive business of the provider of the information. The presence of non disclosure provisions, while providing evidence that the material is sensitive, are not conclusive to the point that the affected information will be granted a confidential classification.

After reading the material identified here, staff recommends that a confidential classification be granted on the basis that release of this sensitive information would impair the ability of NUI/City Gas to favorably contract.

5. Audit Committee Investigation (Stier Anderson)

NUI/City Gas asserts this material includes a final report, working papers and staff notes concerning an investigation undertaken by Stier Anderson, LLC, a law firm, engaged by the audit committee of the NUI Board of Directors as a result of allegations of improper conduct by employees of NUI's wholly owned subsidiary, NUI Energy Brokers (NUIEB). The Audit Committee commissioned the investigations as part of the company's internal control structure. NUI/City Gas asserts that since this is an investigation of the company's internal controls this information should be granted a confidential classification based upon the exemption provided by Section 366.093(3)(b), F.S. which pertains to internal auditing controls and the reports of internal auditors.

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Further, NUI/City Gas asserts the Stier Anderson report includes the names of individuals who are under the investigation by the State of New Jersey and a confidentiality agreement was signed with the State of New Jersey prohibiting the release of certain information within the report. NUI/City Gas also asserts the Stier Anderson work papers include proprietary commercial and financial information, and sensitive contractual information which would harm the competitive business of the provider of the information and harm the ability of the utility and its affiliates to contract favorably.

The sensitive information concerning the Stier Anderson report is found within staff working papers entitled "Audit Report – Audit Disclosure No. 2 – Off System Sales and Purchases, Gas Supply Purchases", "Audit Report – Audit Disclosure No. 3 -- Co-Op Sales", "Summary of Findings", "Summary of Staff Meetings with Stier Anderson", "Summary of Staff Interviews with Liberty and Stier Anderson", "Staff Memorandum Regarding Liberty and Stier Anderson Reports", "Staff Memorandum Regarding CGC PGA Audit", "Staff Questions for Liberty and Stier Anderson", "Staff Notes from Liberty and Stier Anderson Reports", "Working paper 60 -- Audit Disclosure 2 – OSS Sales and Purchases", "Staff Summary of Interviews with Liberty and Stier Anderson", "Working Paper 61 – Audit Disclosure 3 – Description of Liberty and Stier Anderson Methodologies", "Staff Notes – Description of Stier Anderson and Liberty Methodologies", "Staff Summaries of Interviews with Liberty and Stier Anderson", "Stier Anderson Work Paper", "Excerpt from Stier Anderson Report" and "Stier Anderson Final Report."

Staff Analysis:

Staff disagrees with the utility that this information may be granted a confidential classification pursuant to Section 366.093(3)(b), F.S., on the basis that this information pertains to internal audit controls and the reports of internal auditors. The Commission has defined this exemption as pertaining to the operations of a Company's Internal Auditor and not to the concept of a special review of certain company operations. In this case, the audit committee of the Company's Board of Directors has requested a special investigation of the Company which appears to be beyond the scope of a routine internal audit process or program. Therefore, we recommend that this information not be granted a confidential classification on the basis that this information pertains to internal auditing controls and reports of an internal auditor because the information pertains to a special investigation at the request of a committee of the Company Board of Directors.

NUI/City Gas has also requested that this information be granted a confidential classification on the basis that the information includes sensitive contractual information pertaining to NUI/City Gas as well as sensitive competitive business information pertaining to the provider of the information. The utility also reports some of the information is subject further investigations and subject to confidentiality provisions established with the State of New Jersey.

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We have read the sensitive material concerning the audit committee investigation performed by Stier Anderson and find that the information reports sensitive contractual and competitive information and may be granted a confidential classification based upon the exemptions granted by Sections 366.093(3)(d) and (e), F.S., which have been previously described. Furthermore, we also recommend the information is also "Proprietary Confidential Business Information" as defined by Section 366.093(3), F.S., in that release of this information may cause harm to the provider of the information as evidenced by the sensitive commercial and contractual nature of the material and the protective concern by the State of New Jersey and the possibility of future investigations which may use portions of this material.

6. Deloitte and Touche Internal Audit

NUI/City Gas asserts this material is a report and associated working papers prepared by Deloitte and Touche as part of an internal audit regarding trading operations of NUI Energy Brokers (NUIEB) and the related risk management activities. NUI/City Gas also asserts the material contains sensitive competitive business information the release of which would harm the competitive business of the provider of the information.

The sensitive Deloitte and Touch internal audit information is contained in working papers entitled: "Internal Audit."

Staff Analysis:

Deloitte and Touche perform the internal audits for NUI/City Gas on a contractual basis; therefore, this material is considered to disclose internal auditing controls and reports of internal auditors which may be granted a confidential classification pursuant to the exemption provided by Section 366.093(3)(b), Florida Statutes. Staff also agrees this material discloses sensitive competitive business information about the energy trading performed by the utility and its affiliates which is eligible for a confidential classification pursuant to the exemption granted by Section 366.093(e), Florida Statutes. We therefore recommend that the material identified in this category be granted a confidential classification.

7. State of New Jersey Investigation (Liberty)

NUI/City Gas reports Liberty Consulting Group (Liberty) was hired by the New Jersey Board of Public Utilities to audit the transactions of affiliates of City Gas (Elizabethtown Gas company, NUI Utilities, Inc., and NUI corporation (collectively "NUI")). Staff obtained access to the documents and retained several documents related to this Liberty Consulting Group audit. NUI/City Gas asserts this information was disclosed pursuant to a confidentiality agreement executed by NUI, Liberty and the Attorney General of New Jersey, as the attorney for the New Jersey Board of Public Utilities.

Further NUI/City Gas asserts the Liberty audit information discloses sensitive information which may impair the ability of NUI/City Gas or its affiliates to favorably contract and also discloses sensitive competitive business information which may impair the competitive business of the provider of that information. This information is identified within staff's working papers entitled: "Audit Report – Audit Disclosure No. 2 – Off System Sales and Purchases, Gas Supply Purchases", "Audit Report – Audit Disclosure No. 3 – Co-Op Sales", "Summary of Findings", "Summary of Staff Meetings with Liberty Consulting", "Summary of Staff Interviews with Liberty and Stier Anderson", "Summary Memorandum Regarding Liberty and Stier Anderson Reports", "Staff Memorandum Regarding CGC PGA Audit", "Staff Questions for Liberty and Stier Anderson", "Staff Notes from Liberty and Stier Anderson Reports", "WP 60 Audit Disclosure 2 – OSS Sales and Purchases", "Staff Summary of Interviews with Liberty and Stier Anderson", "Staff Calculations Based Upon Liberty Report", "WP 61 Audit Disclosure 3 – Description of Liberty and Stier Anderson Methodologies", "Staff Notes – Description of Liberty and Stier Anderson Methodologies", "Staff Audit Request", "Liberty Workpaper(s)", "Liberty Record Request", "Answers to Liberty Data Requests."

Staff Analysis:

Sensitive contractual information and sensitive competitive business information may be granted a confidential classification pursuant to the exemptions provided by Sections 366.093(3)(d) and (e), F.S., respectively as described previously within this recommendation. We have read the material associated with the Liberty Audit and agree with NUI/City Gas that this sensitive material revealing contractual and competitive business information should be granted a confidential classification.

8. Internal Management Policies and Procedures

NUI/City Gas asserts staff's working papers contain confidential business policies and procedures used by the utility and its affiliates to conduct trading and risk management activities. NUI/City Gas asserts disclosure of this information would provide competitors an advantage by providing access to NUI's decision-making process and related business practices, and therefore, the material would qualify for a confidential classification pursuant to the exemption provided by Section 366.093(e), F.S.

NUI/City Gas identifies this sensitive information is found upon staff working papers entitled: "NUI Internal Control procedures for OSS System Sales and Capacity Release Transactions", "NUI Policy Statement – Brokering, Trading, & Risk Management Activities", and "NUI Trading Risk Management Policy."

Staff Analysis:

Sensitive competitive business information may be granted a confidential classification pursuant to the exemption provided by Section 366.093 (e), F.S., if disclosure of the material will impair the competitive business of the provider of that information. We have read the sensitive material identified here and agree with NUI/City Gas that this material should be granted a confidential classification.

Material held as Confidential

NUI/City Gas states this material is intended to be, has been, and is held as proprietary and confidential.

Duration of the Confidential Classification Period

NUI/City Gas requests that this material be granted a confidential classification for at least 18 months.

According to the provisions of Section 366.093(4), F.S., absent good cause shown, confidential classification is limited to 18 months. Without cause shown for a longer period, we recommend that the period of confidential classification be set as 18 months. As deemed necessary, the utility may request an extension of the confidential classification before the period tolls.

Staff Recommendation

Based upon reading the filing, and for the reasons presented above, we recommend the utility's request be granted and that the identified material be granted a confidential classification for 18 months. A detailed summary recommendation, as found, follows:

Detailed Summary Recommendation, As Found

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09869-04 and 12228-04					
1	Audit Disclosure No. 2: Off System Sales and Purchases, Gas Supply Purchases	6	1-9	Grant	Sensitive contractual and competitive business information
1	Audit Disclosure No. 2: Off System Sales and Purchases, Gas Supply Purchases	7	1-19	Grant	Sensitive contractual and competitive business information
1	Audit Disclosure No. 3: Co-Op Sales	8	1-9	Grant	Sensitive contractual and competitive business information
1	Audit Disclosure No. 3: Co-Op Sales	9	1-3	Grant	Sensitive contractual and competitive business information
1	Audit Disclosure No. 5: Transaction	11	1-8	Grant	Gas supplier/customer information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
41-4/1	Billing Register	1	1-12	Grant	Customer specific account information
41-4/1-1	Customer Bills	1-13	1-3	Grant	Customer specific account information
41-4/2	Billing Register	1	1-12	Grant	Customer specific account information
41-4/2-1	Customer Bills	1-12	1-3	Grant	Customer specific account information
41-4/3	Billing Register	1	1-12	Grant	Customer specific account information
41-4/3-1	Customer Bills	1-12	1-3	Grant	Customer specific account information
41-4/4	Billing Register	1	1-11	Grant	Customer specific account information
41-4/4-1	Customer Bills	1-12	1-3	Grant	Customer specific account information
41-4/5	Billing Register	1	1-8	Grant	Customer specific account information
41-4/5-1	Customer Bills	1-12	1-3	Grant	Customer specific account information
41-4/5-2	Customer Bill	1	1-3	Grant	Customer specific account information
41-4/6	Billing Register	1	1-10	Grant	Customer specific account information
41-4/6-1	Customer Bills	1-12	1-3	Grant	Customer specific account information
41-4/7	Billing Register	1	1-12	Grant	Customer specific account information
41-4/7-1	Customer Bills	1-12	1-3	Grant	Customer specific account information
41-4/7-2	Customer Bill	1	1-3	Grant	Customer specific account information
41-4/8	Billing Register	1	1-9	Grant	Customer specific account information
41-4/8-1	Customer Bills	1-16	1-3	Grant	Customer specific account information
43-2/1	FGT Invoices	1-6	1-4	Grant	Banking Information
43-2/2	FGT Invoices	1-3	1-4	Grant	Banking Information
43-2/4	Gas Supplier Invoice	1	All	Grant	Banking and gas supplier/customer information
43-2/5	Gas Supplier Invoice	1	All	Grant	Banking and gas supplier/customer information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
43-2/5-1	Staff Notes on Gas Contracts	1	1-17	Grant	Gas supplier/customer information
43-2/5-1/1	Staff Record Request	1	1-4	Grant	Gas supplier/customer information
43-2/5-1/2	Answer to Staff Record Request	1	1-11	Grant	Gas supplier/customer information
43-2/5-1/2	Answer to Staff Record Request	2	1-10	Grant	Gas supplier/customer information
43-2/5-1/5	Transaction Confirmation	1	1	Grant	Contractual data concerning gas supplies
43-2/5-1/5	Transaction Confirmation	2	1	Grant	Contractual data concerning gas supplies
43-2/5-1/5	Transaction Confirmation	3	1-18	Grant	Contractual data concerning gas supplies
43-2/5-1/5	Transaction Confirmation	4	1-13	Grant	Contractual data concerning gas supplies
43-2/5-1/5	Transaction Confirmation	5	1-22	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	1	1	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	2	1-5	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	3	1-2	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	4	1-14	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	5	1-23	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	6	1-12	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	7	1-6	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	8	1-3	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	9-10	1	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	11	1-6	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	12-14	1	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	15	1-18, 24,32	Grant	Contractual data concerning gas supplies
43-2/5-1/6	Transaction Confirmation/Contract	15	19-23	Grant	Banking information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
43-2/5-1/6	Transaction Confirmation/Contract	16	1-5	Grant	Contractual data concerning gas supplies
43-2/6	FGT Invoice	1	1-4	Grant	Banking information
43-2/8	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/9	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-2/10	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/11	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-2/12	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/13	Gas Supplier Invoice	1-3	All	Grant	Banking information and gas supplier/customer information
43-2/14	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-2/15	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-2/16	Gas Supplier Invoice	1-4	All	Grant	Banking information and gas supplier/customer information
43-2/17	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/18	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/19	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
43-2/20	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
43-2/24	Gas Supplier Invoice	1-2	All	Grant	Gas supplier/customer information
43-2/29	Gas Supplier Invoice	1-2	All	Grant	Gas supplier/customer information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
43-2/30	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/31	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
43-2/32	Gas Supplier Invoice	1-2	All	Grant	Banking information and gas supplier/customer information
43-2/33	Gas Supplier Invoice	1-2	All	Grant	Gas supplier/customer information
43-3/5	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-4/20	Gas Supplier Invoice	1-3	All	Grant	Banking information and gas supplier/customer information
43-4/21	FGT Check	5	1	Grant	Banking information
43-4/21-1	NUI Check	1	1	Grant	Banking information
43-4/21-1	FGT Check	6	1	Grant	Banking information
43-5/1-1	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-1/1	Trading Deal Sheet	1	1-3	Grant	Gas supplier/customer information
43-5/1-1/2	Trading Deal Change Sheet	1	1-5	Grant	Gas supplier/customer information
43-5/1-2	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-3	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-4	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-4/1	Deal Change Sheet	1	1-2	Grant	Gas supplier/customer information
43-5/1-4/2	Deal Sheet	1	1-5	Grant	Gas supplier/customer information
43-5/1-4/3	Deal Change Sheet	1	1-3	Grant	Gas supplier/customer information
43-5/1-5	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
43-5/1-6	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-7	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-8	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-9	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-9/1	Deal Change Sheet	1	1-4	Grant	Gas supplier/customer information
43-5/1-9/2	Deal Change Sheet	1	1-2	Grant	Gas supplier/customer information
43-5/1-11	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
43-5/1-14	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-15	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-16	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-17	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-18	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-19	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
43-5/1-20	Gas Supplier Invoice	1	All	Grant	Banking information and gas supplier/customer information
44-1/1-1	Gas Supplier Invoice	1-3	All	Grant	Banking information, customer account information, and gas supplier/customer information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
44-1/1-2	Deal Sheet	1	1-5	Grant	Customer account information and gas supplier/customer information
44-1/1-3	Gas Supplier Invoice	1	All	Grant	Banking information, customer account information, and gas supplier/ customer information
44-1/1-4	Deal Sheet	1	1-8	Grant	Customer account information and gas supplier/customer information
44-1/1-4	Deal Change Sheet	2	1-4	Grant	Gas supplier/customer information
44-1/1-5	Deal Sheet	1	1-8	Grant	Customer account information and gas supplier/customer information
44-1/1-5	Deal Change Sheet	2	1-3	Grant	Customer account information and gas supplier/customer information
44-1/2-1	Gas Supplier Invoice	1-3	All	Grant	Banking information and gas supplier/ customer information
44-1/2-2	Gas Supplier Invoice	1-4	All	Grant	Banking information and gas supplier/ customer information
44-1/2-2/1	Deal Sheet	1	1-4	Grant	Customer account information and gas supplier/customer information
44-1/2-2/2	Deal Sheet	1	1-5	Grant	Customer account information and gas supplier/customer information
44-1/2-2/2	Deal Sheet	2	1-4	Grant	Customer account information and gas supplier/customer information
44-1/2-3	Gas Supplier Invoice	1	All	Grant	Customer account information and gas supplier/customer information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09870-04 and 10225-04					
44-1/2-3/1	Deal Sheet	1	1-4	Grant	Customer account information and gas supplier/customer information
45-1/1	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/2	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/3	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/4	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/5	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/6	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/7	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/8	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/9	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/10	Gas Supplier Invoice	1	All	Grant	Gas supplier/customer information
45-1/11	Deal Sheet	1	1-6	Grant	Gas supplier/customer information
45-1/11	Deal Sheet	2-6	1-3	Grant	Gas supplier/customer information
Documents 09871-04 and 10225-04					
57	Summary of Findings	1-5	All	Grant	Sensitive contractual and competitive business information
57-1	Summary of Staff Meetings with Stier Anderson	1-4	All	Grant	Sensitive contractual and competitive business information
57-2	Summary of Meeting with Liberty Consulting	1-3	All	Grant	Sensitive contractual and competitive business information
57-3	Summary of Staff Meetings with Liberty and Stier Anderson	1	1-21	Grant	Sensitive contractual and competitive business information
57-3	Summary of Staff Meetings with Liberty and Stier Anderson	2	1-28	Grant	Sensitive contractual and competitive business information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09871-04 and 10225-04					
57-3	Summary of Staff Meetings with Liberty and Stier Anderson	3	1-21	Grant	Sensitive contractual and competitive business information
57-3	Summary of Staff Meetings with Liberty and Stier Anderson	4	1-31	Grant	Sensitive contractual and competitive business information
57-3	Summary of Staff Meetings with Liberty and Stier Anderson	5	1-24	Grant	Sensitive contractual and competitive business information
57-3	Summary of Staff Meetings with Liberty and Stier Anderson	6	1-12	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	1-3	All	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	4	1-30	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	5	All	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	6	1-30	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	7	1-29	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	8	1-29	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	9	1-30	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	10	1-30	Grant	Sensitive contractual and competitive business information
57-4	Staff Memorandum Regarding Liberty and Stier Anderson Reports	11	All	Grant	Sensitive contractual and competitive business information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09871-04 and 10225-04					
57-5	Memorandum Regarding CGC-PGA audit – Includes Discussion of Liberty and Stier Anderson Methodologies	1	1-12	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
57-5	Memorandum Regarding CGC-PGA audit – Includes Discussion of Liberty and Stier Anderson Methodologies	2	1-19	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
57-5	Memorandum Regarding CGC-PGA audit – Includes Discussion of Liberty and Stier Anderson Methodologies	3	1-25	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
57-5	Memorandum Regarding CGC-PGA audit – Includes Discussion of Liberty and Stier Anderson Methodologies	4	1-7	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
57-6	Staff Questions for Liberty and Stier Anderson	3	1	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
57-6	Staff Questions for Liberty and Stier Anderson	5	1-2	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
57-7	Notes from Liberty and Stier Anderson Reports	1-60	All	Grant	Gas supplier/customer information and sensitive contractual and competitive business information
60	Audit Disclosure 2 – OSS Sales and Purchases	1	1-13	Grant	Sensitive contractual and competitive business information
60	Audit Disclosure 2 – OSS Sales and Purchases	2	1-15	Grant	Sensitive contractual and competitive business information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09871-04 and 10225-04					
60	Audit Disclosure 2 – OSS Sales and Purchases	5	1-2	Grant	Sensitive contractual and competitive business information
60-1	Staff Summary of Interviews with Liberty and Stier Anderson	1	1-24	Grant	Sensitive contractual and competitive business information
60-1	Staff Summary of Interviews with Liberty and Stier Anderson	2	1-31	Grant	Sensitive contractual and competitive business information
60-1	Staff Summary of Interviews with Liberty and Stier Anderson	3	All	Grant	Sensitive contractual and competitive business information
60-1/1	Liberty Work Paper	1	All	Grant	Sensitive contractual and competitive business information
60-1/2	Stier Anderson Work Paper	1-2	All	Grant	Sensitive contractual and competitive business information
60-2	Excerpt from Stier Anderson Report	1	All	Grant	Sensitive contractual and competitive business information
60-2/1	Stier Anderson Work Paper	1	All	Grant	Sensitive contractual and competitive business information
60-2/2	Stier Anderson Work Paper	1	All	Grant	Sensitive contractual and competitive business information
60-2/3	Stier Anderson Work Paper	1-6	All	Grant	Sensitive contractual and competitive business information
60-3/1	Stier Anderson Work Paper	1-10	All	Grant	Sensitive contractual and competitive business information
60-3/2	Liberty Work Paper	1-10	All	Grant	Sensitive contractual and competitive business information
60-4	Staff Calculations Based Upon Liberty Report	1-2	All	Grant	Sensitive contractual and competitive business information
60-4/1	Stier Anderson Work Paper	1-23	All	Grant	Sensitive contractual and competitive business information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09871-04 and 10225-04					
60-4/2	Stier Anderson Work Paper	1-12	All	Grant	Sensitive contractual and competitive business information
60-4/3	Stier Anderson Work Paper	1-12	All	Grant	Sensitive contractual and competitive business information
60-5	Staff Calculations Based Upon Liberty Report	1-2	All	Grant	Sensitive contractual and competitive business information
60-5/1	Stier Anderson Work Paper	1-14	All	Grant	Sensitive contractual and competitive business information
60-5/2	Stier Anderson Work Paper	1-8	All	Grant	Sensitive contractual and competitive business information
60-5/3	Stier Anderson Work Paper	1-9	All	Grant	Sensitive contractual and competitive business information
60-6	Staff Calculations Based Upon Liberty Report	1	All	Grant	Sensitive contractual and competitive business information
60-6/1	Stier Anderson Work Paper	1-14	All	Grant	Sensitive contractual and competitive business information
60-6/2	Stier Anderson Work Paper	1-10	All	Grant	Sensitive contractual and competitive business information
60-6/3	Stier Anderson Work Paper	1-9	All	Grant	Sensitive contractual and competitive business information
Documents 09872-04 and 10225-04					
60-7/1	NUI Internal Control Procedures for OSS System Sales and Capacity Release Transactions	1-10	All	Grant	Sensitive competitive business information
60-7/2	NUI Policy Statement— Brokering, Trading & Risk Management Activities	1-8	All	Grant	Sensitive competitive business information
60-7/3	NUI Trading Risk Management Policy	1-15	All	Grant	Sensitive competitive business information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09872-04 and 10225-04					
60-7/4	Internal Audit	1-65	All	Grant	Internal auditing controls and reports of internal auditors
60-8	Gas Supply Contract	1-43	All	Grant	Contractual data concerning gas supplies
60-8/1	Liberty Record Request	1	1-2	Grant	Sensitive contractual and competitive business information
60-8/1	Gas Supply Contract	2-33	All	Grant	Contractual data concerning gas supplies
61	Audit Disclosure 3 – Description of Liberty and Stier Anderson Methodologies	1	1-11	Grant	Sensitive contractual and competitive business information
61-1	Staff Notes -- Description of Liberty and Stier Anderson Methodologies	1	1-3	Grant	Sensitive contractual and competitive business information
61-1	Staff Notes -- Description of Liberty and Stier Anderson Methodologies	2	1-24	Grant	Sensitive contractual and competitive business information
61-2	Stier Anderson Work Paper	1	All	Grant	Sensitive contractual and competitive business information
61-2/1	Liberty Work Paper	1-4	All	Grant	Sensitive contractual and competitive business information
61-2/2	Staff Workpaper – Includes Supplier Identity and Rate and Total Cost Information	1	1-14	Grant	Gas supplier/customer information
61-2/3	Stier Anderson Work Paper	1-5	All	Grant	Sensitive contractual and competitive business information
61-3	Stier Anderson Work Paper	1	All	Grant	Sensitive contractual and competitive business information
61-4	Stier Anderson Work Paper	1-2	All	Grant	Sensitive contractual and competitive business information
61-5	Liberty Record Request	1	All	Grant	Sensitive contractual and competitive business information

Working Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 09872-04 and 10225-04					
61-5	Gas Supply Contract	2-21	All	Grant	Contractual data concerning gas supplies
61-6	Answers to Liberty Data Requests	1-5	All	Grant	Sensitive contractual and competitive business information
62-2	Staff Audit Request	1	1-3	Grant	Sensitive contractual and competitive business information
63	Audit Disclosure 5 – Transaction	1	1-9	Grant	Gas supplier/customer Information
63-1	Staff Workpaper – Includes Supplier Identity	1	1-5	Grant	Gas supplier/customer information
63-2	Schedule of Negotiated Amounts	1	All	Grant	Sensitive contractual and competitive business information
Documents 09873-04 and 10225-04					
65-1	Stier Anderson Final Report	1-205	All	Grant	Sensitive contractual and competitive business information

A temporary copy of this recommendation will be held at I:10225-04.cityraf.doc for a short period.

CC: Division of Regulatory Compliance and Consumer Affairs (Welch)
Division of Commission Clerk and Administrative Services (Flynn)