## Messer, Caparello & Self

A Professional Association

Post Office Box 1876
Tallahassee, Florida 32302-1876
Internet: www.lawfla.com

July 12, 2006

## BY HAND DELIVERY

Ms. Blanca Bayó, Director Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Re: Florida Public Utilities Company; Docket No. 060003-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.

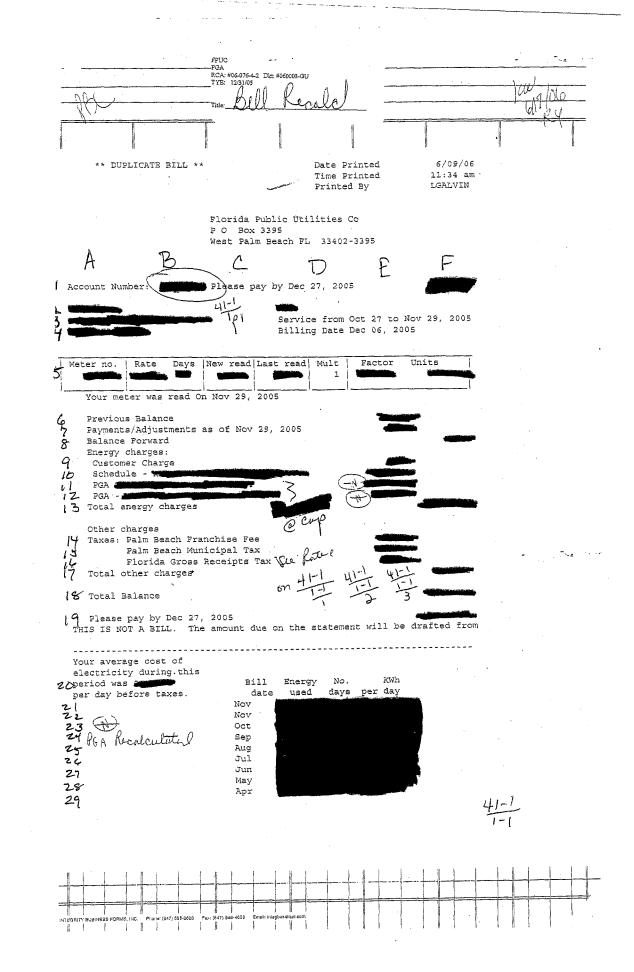
Thank you for your assistance.

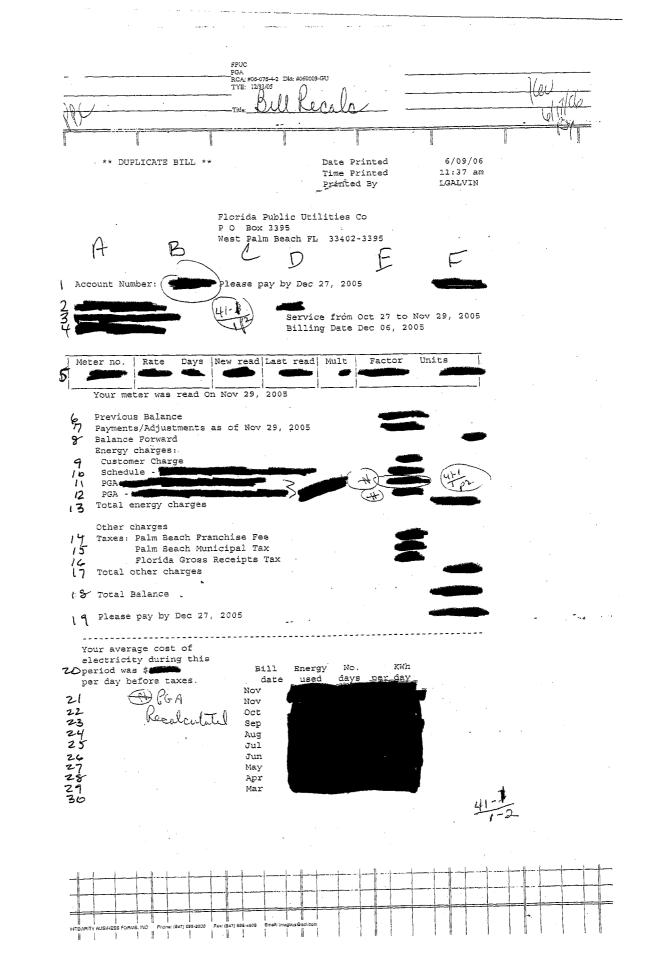
Sincerely,

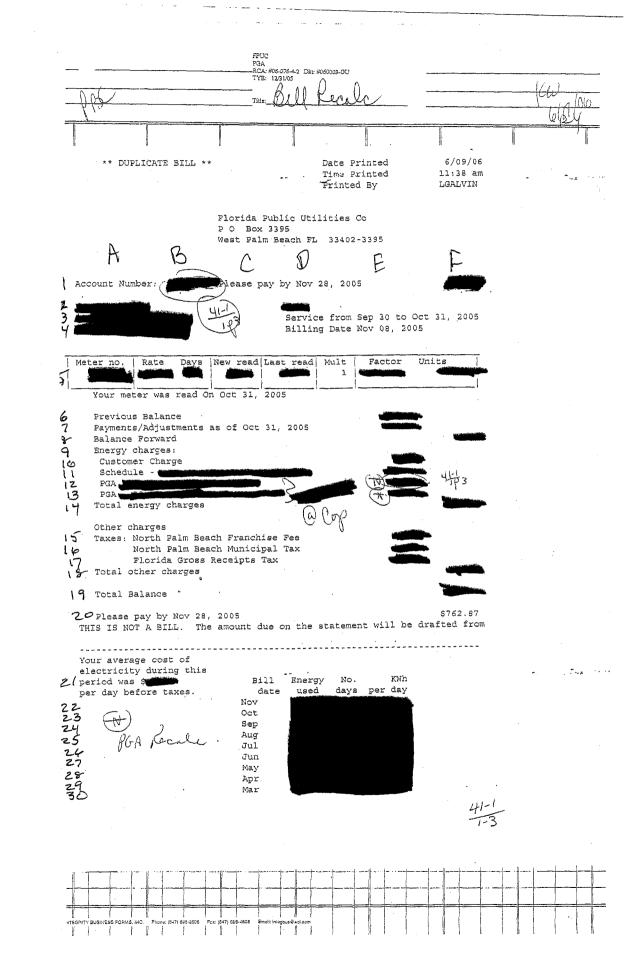
Norman H. Horton, Jr.

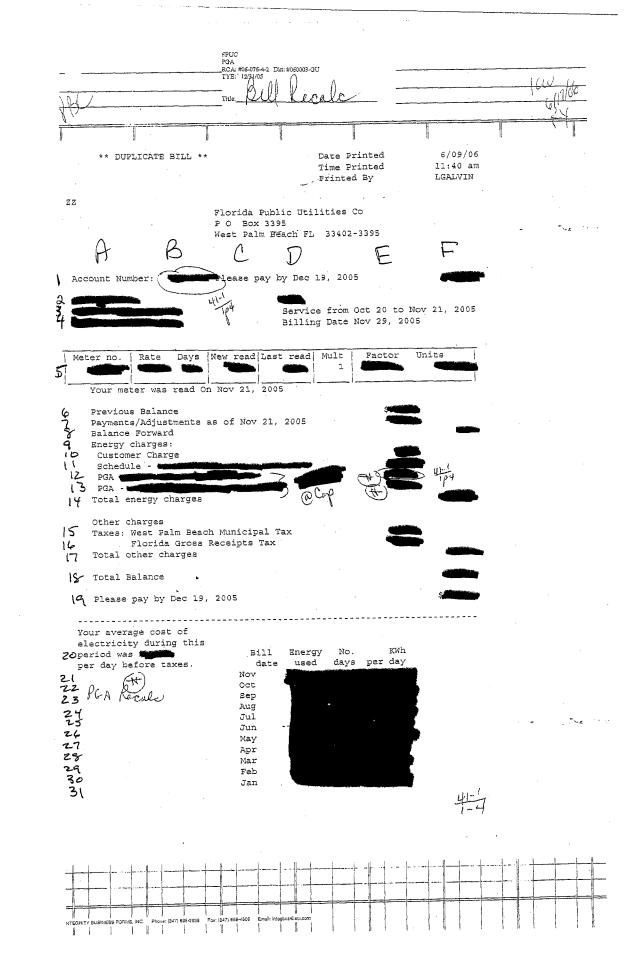
NHH/amb Enclosures

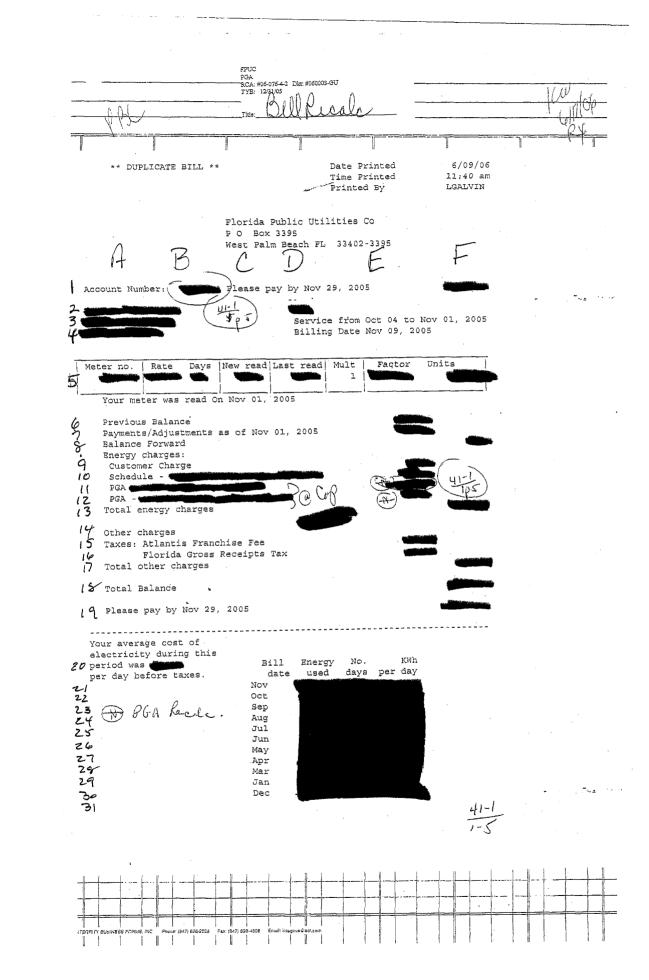
cc: Ms. Cheryl Martin

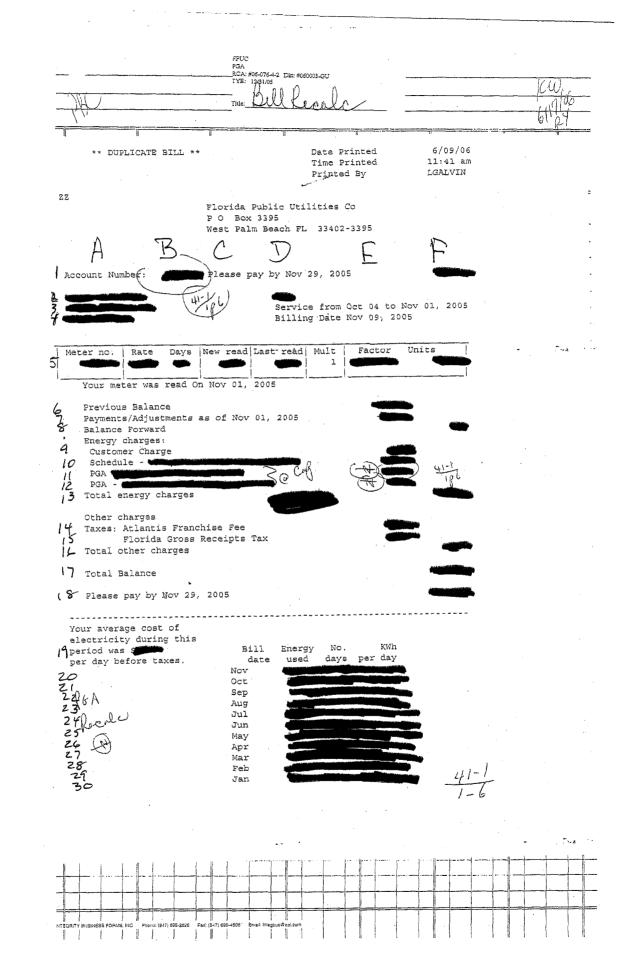


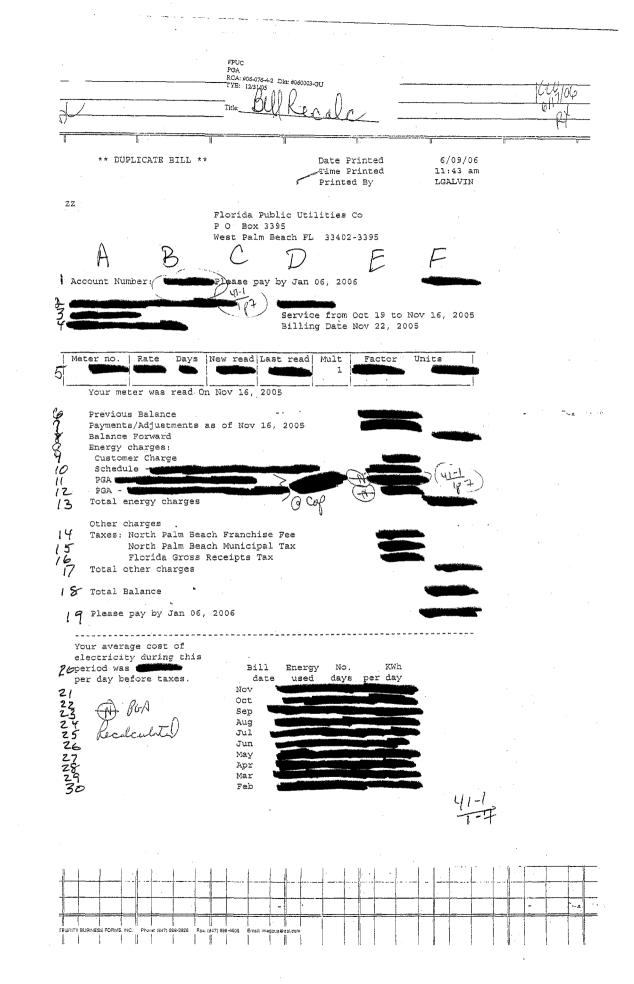


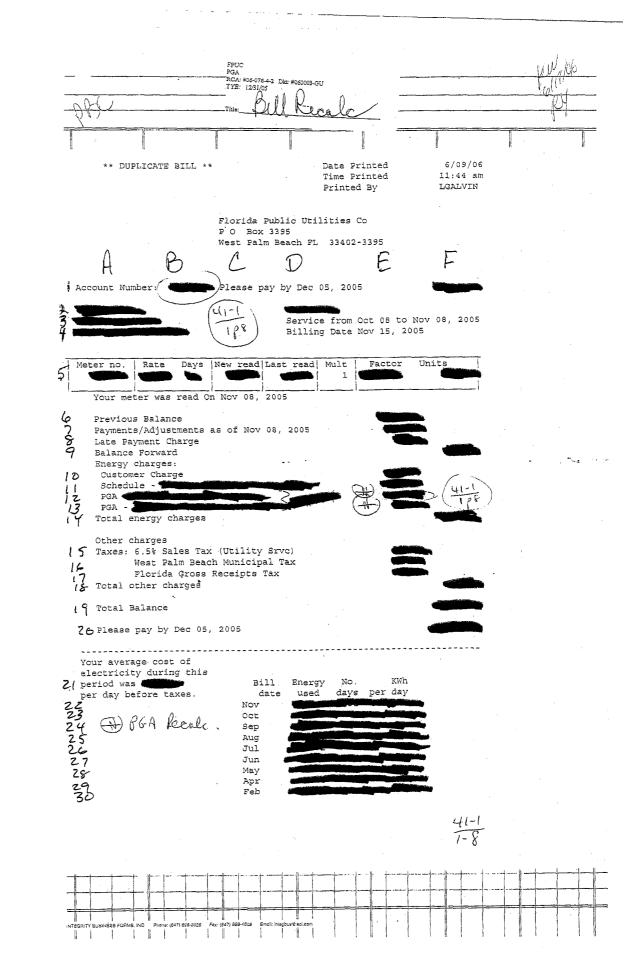


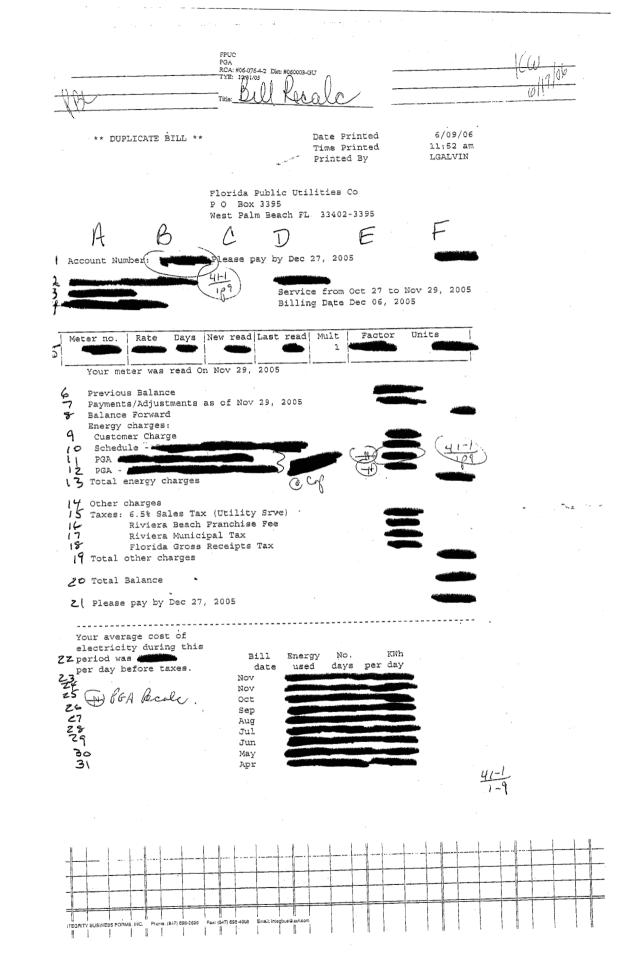


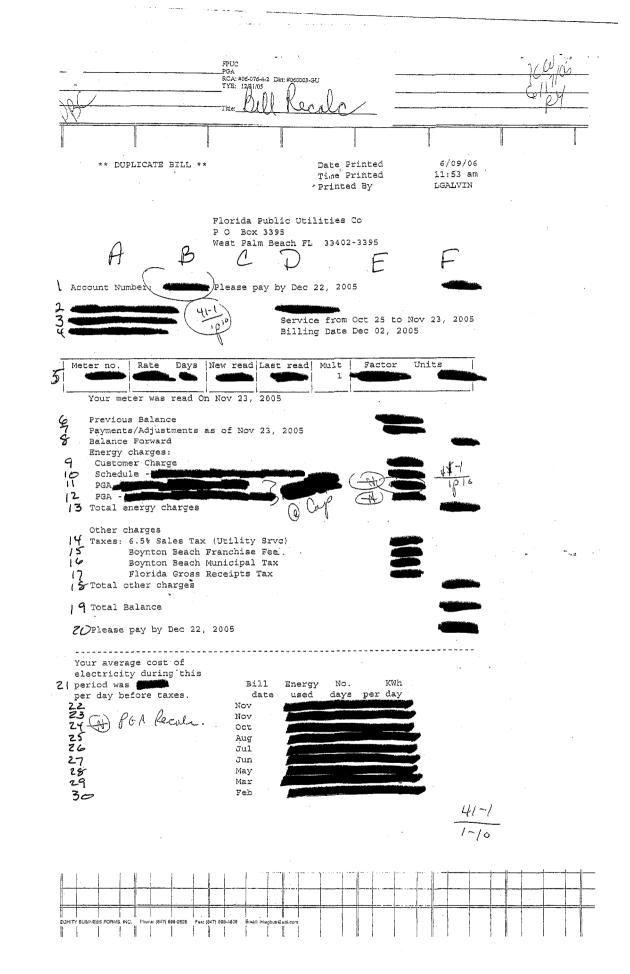


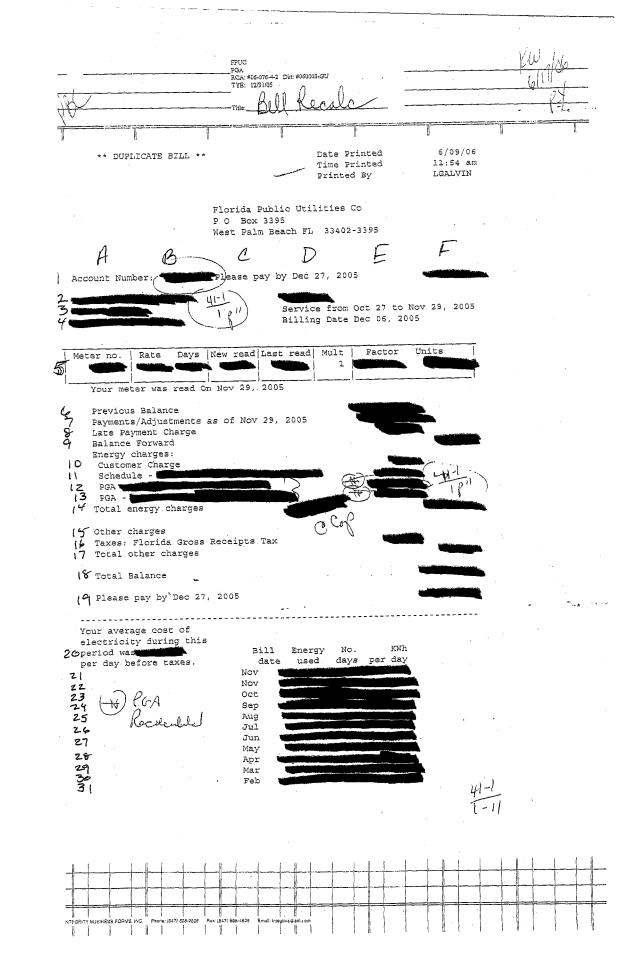


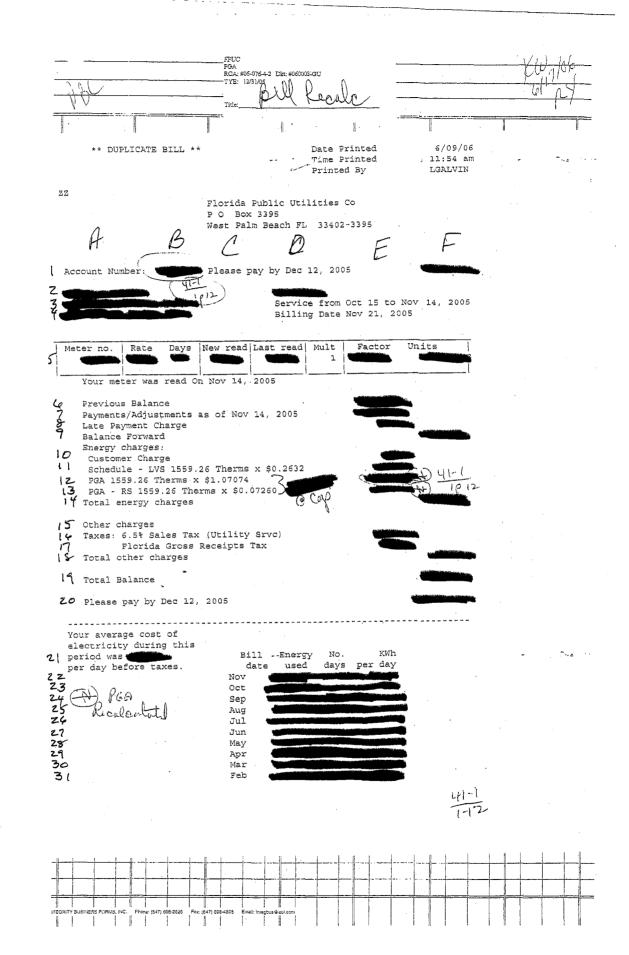


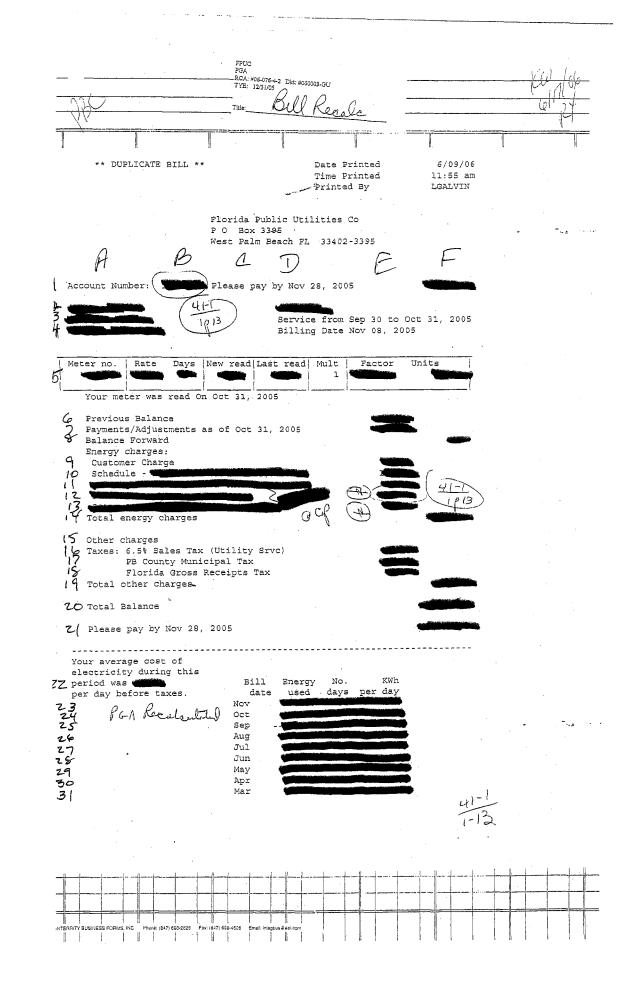


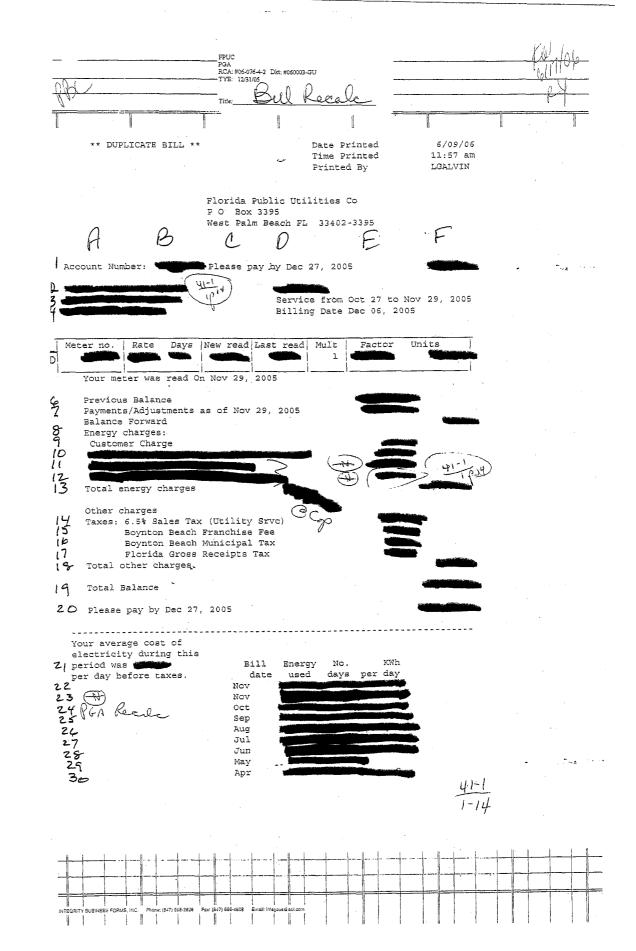


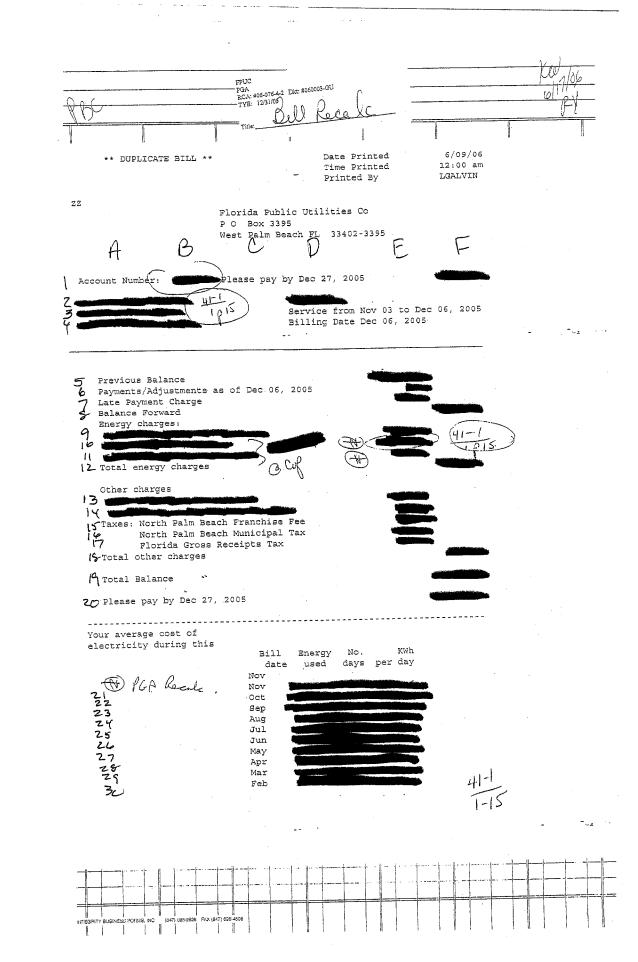


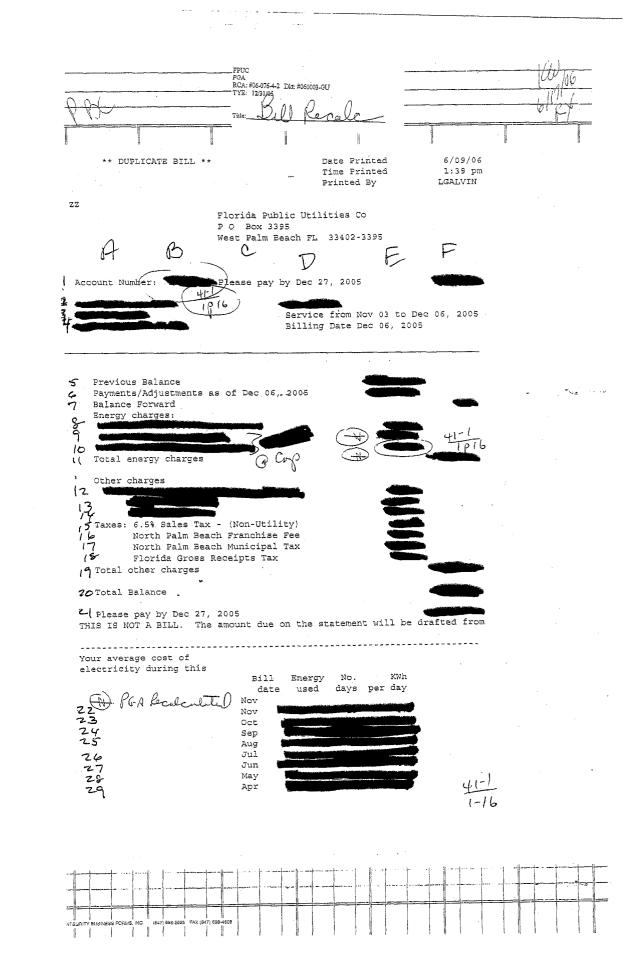


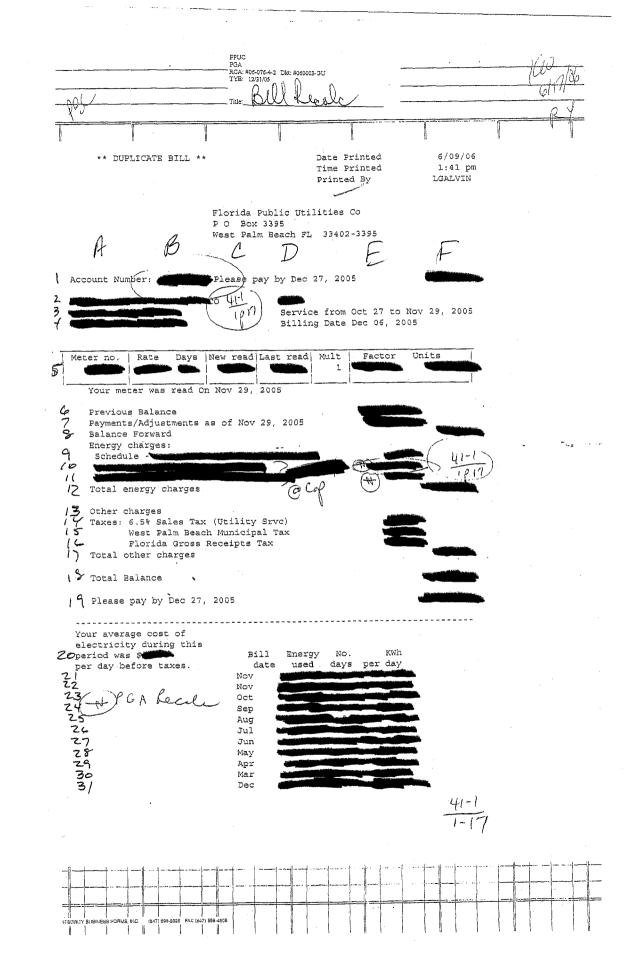


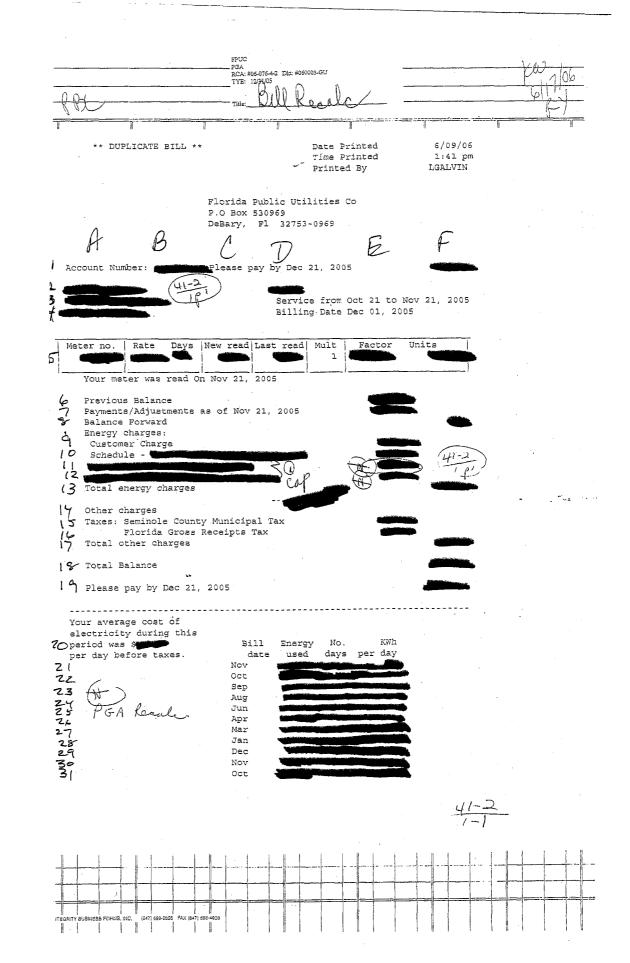


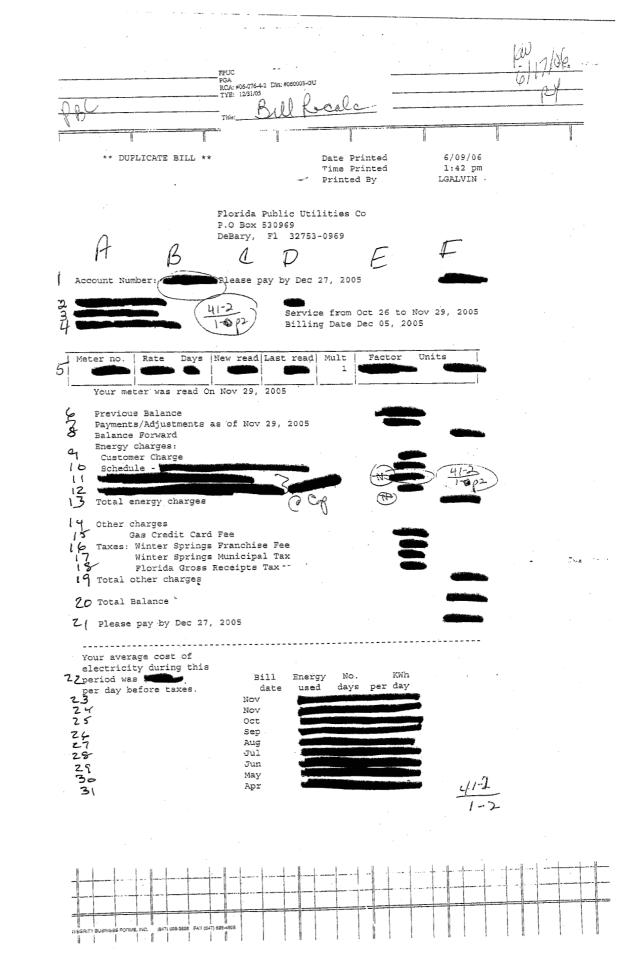


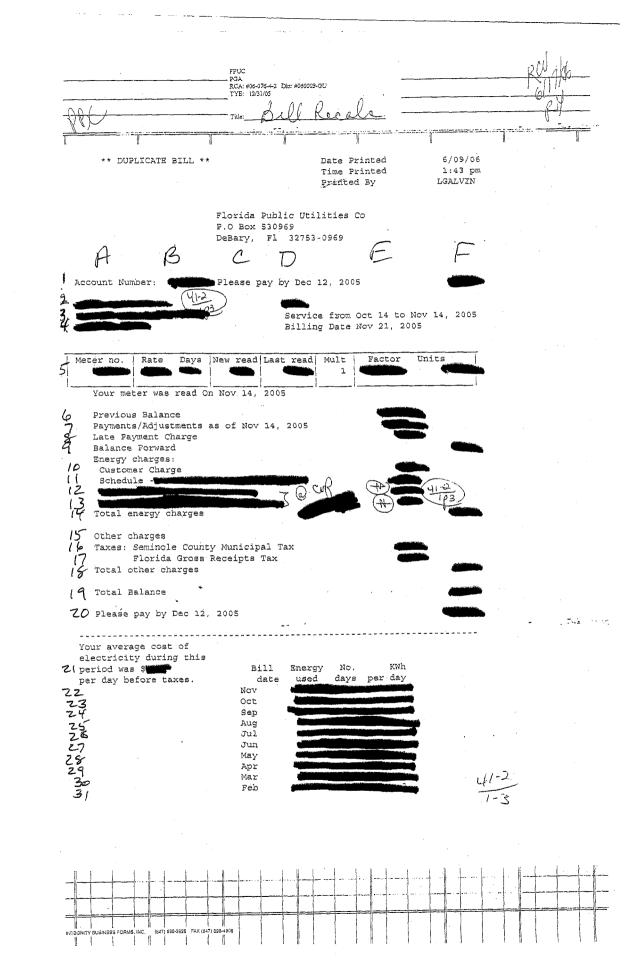


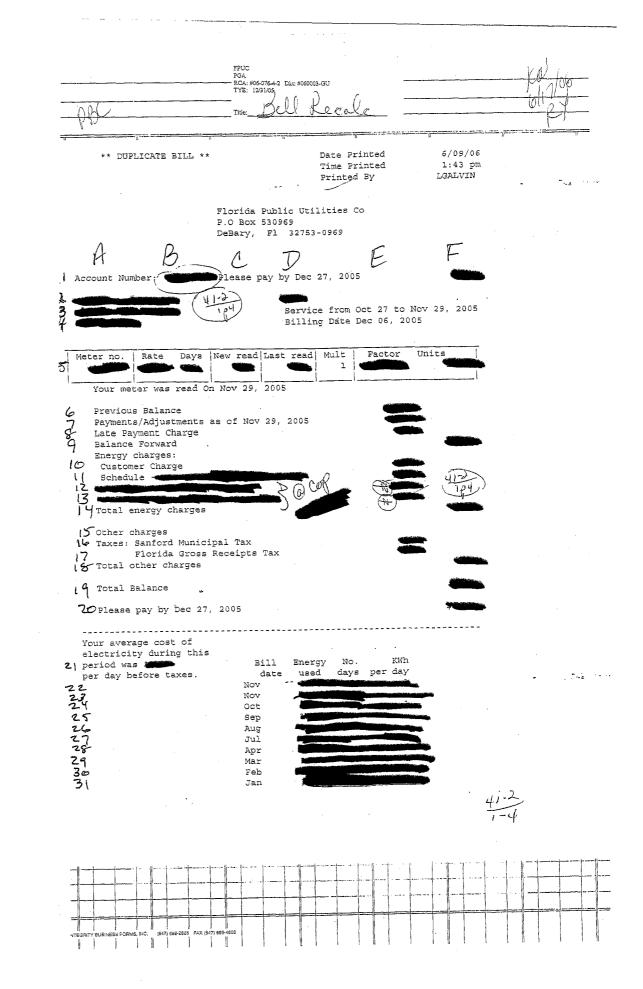


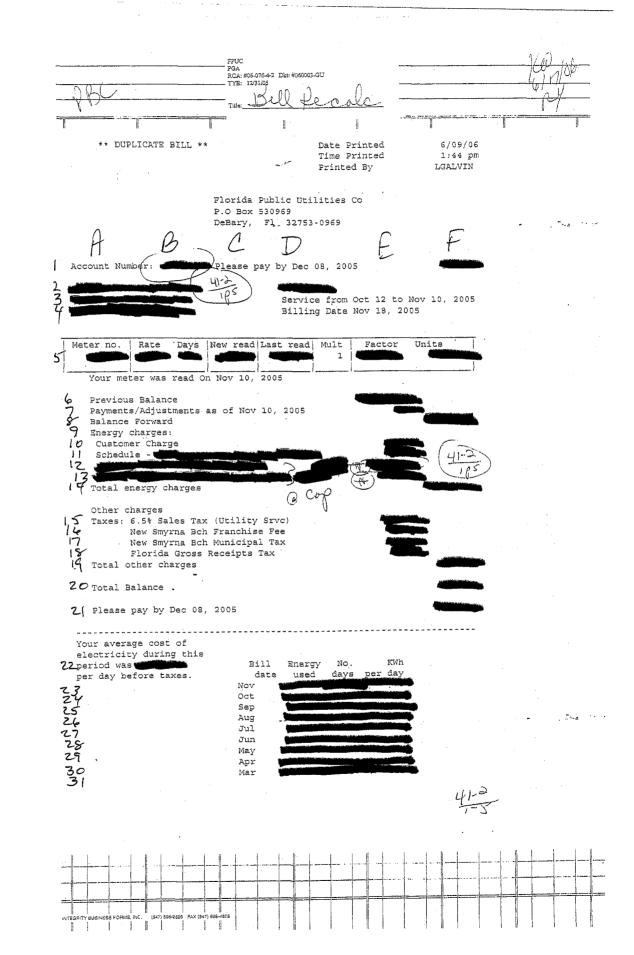


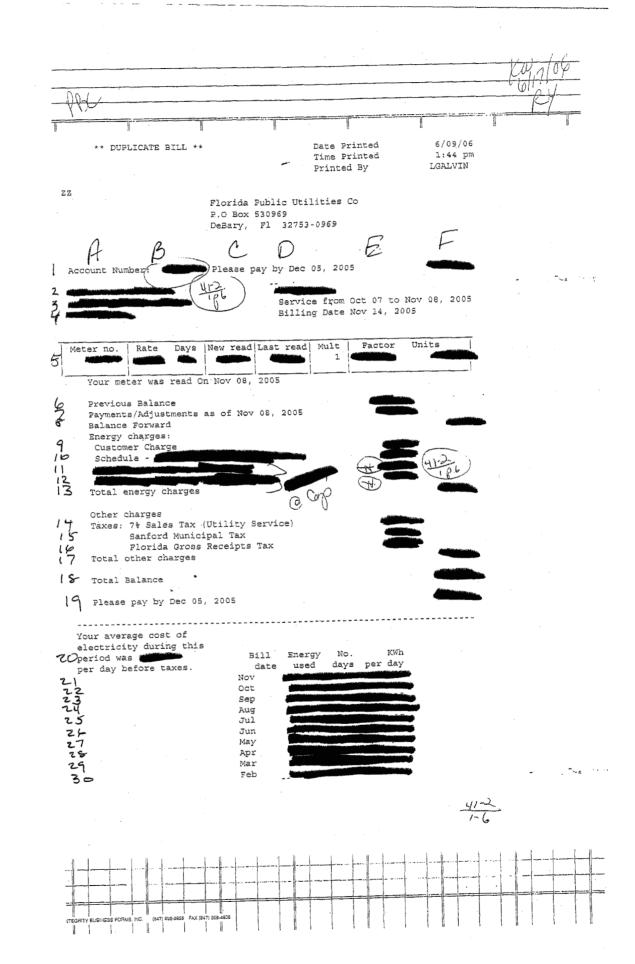


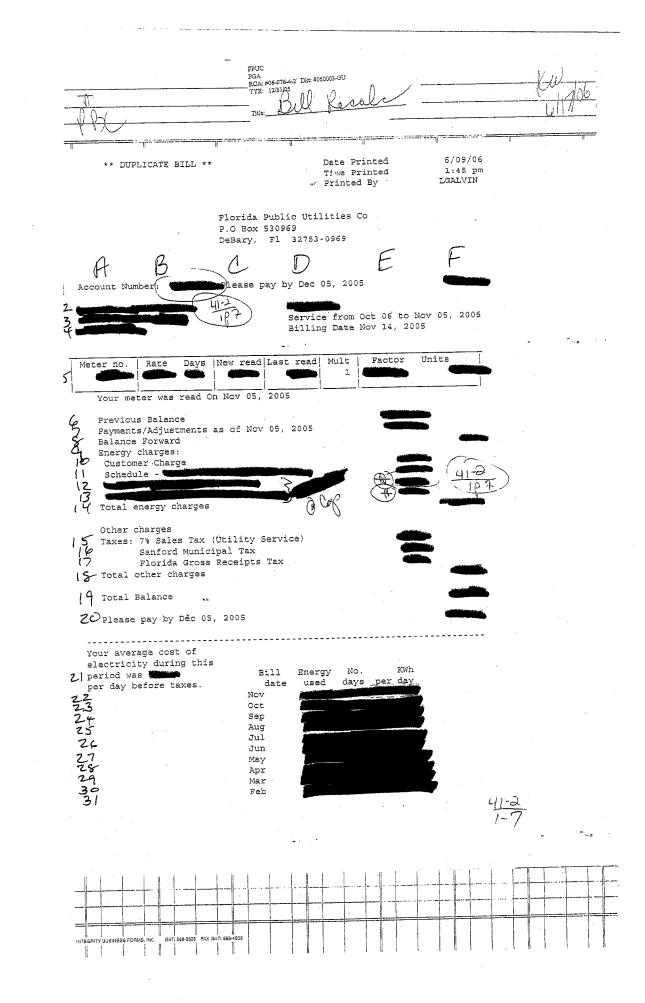


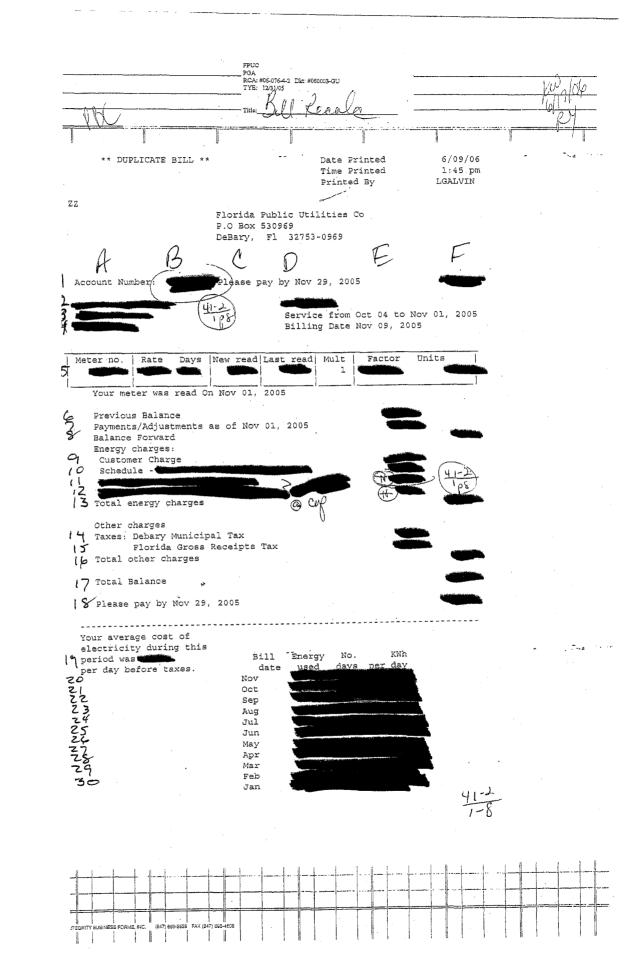


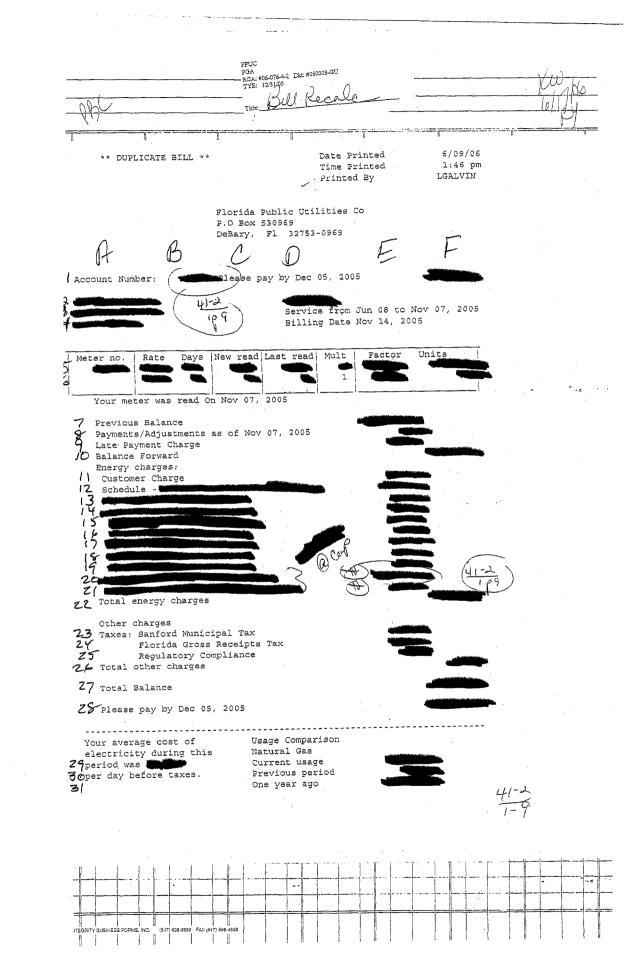


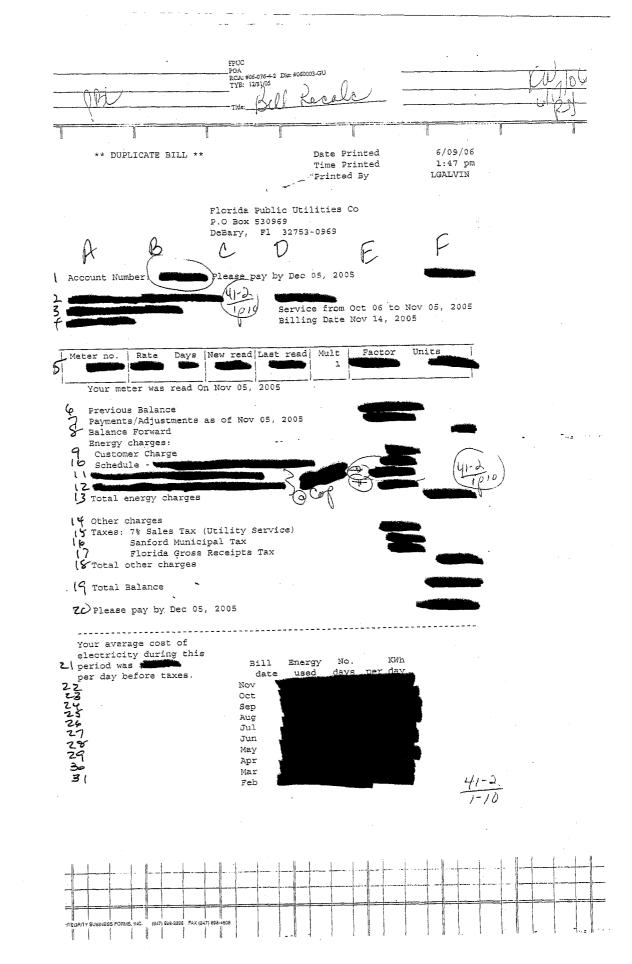


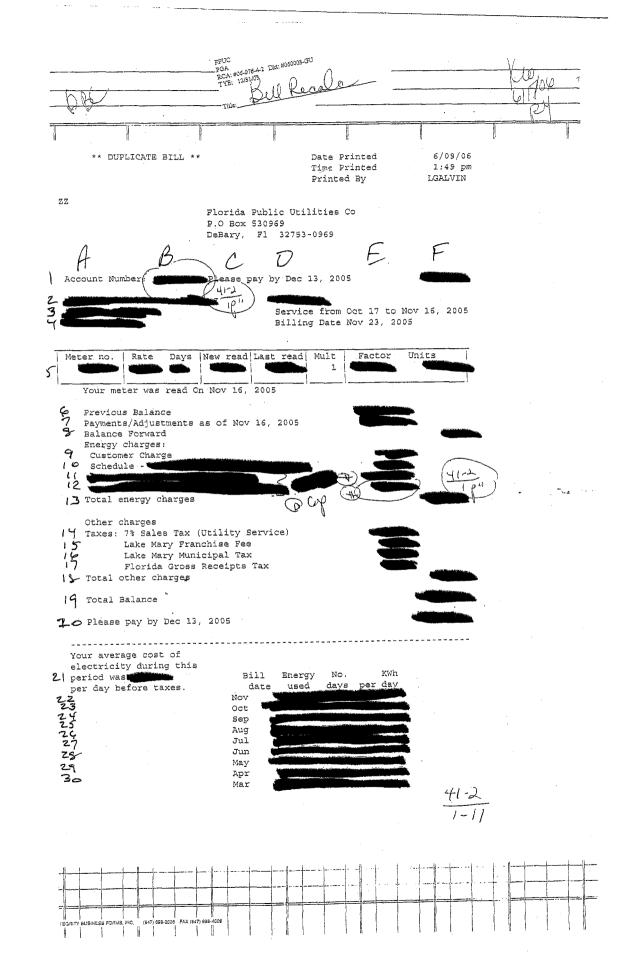


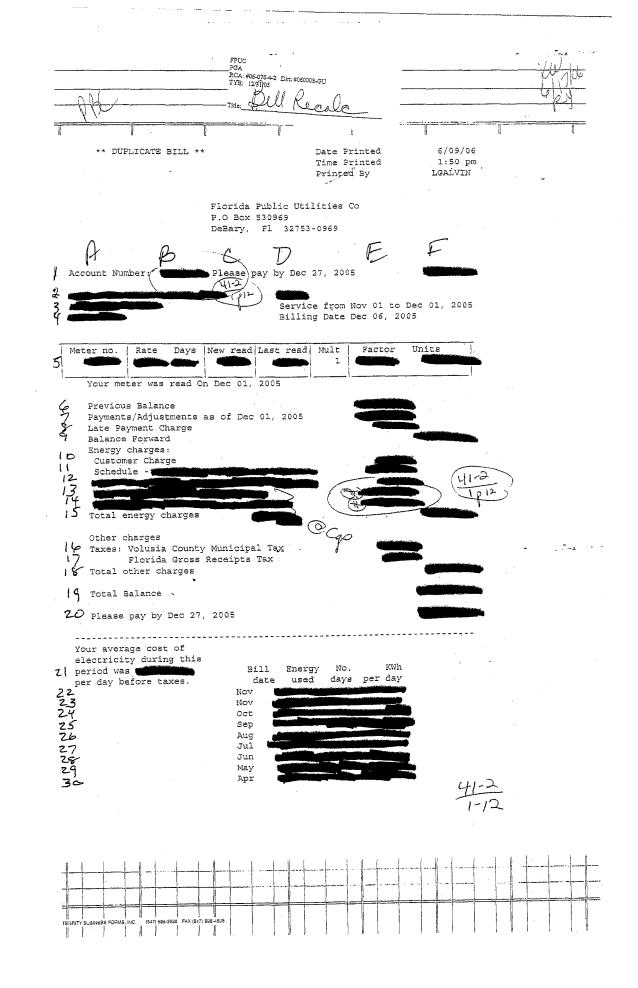


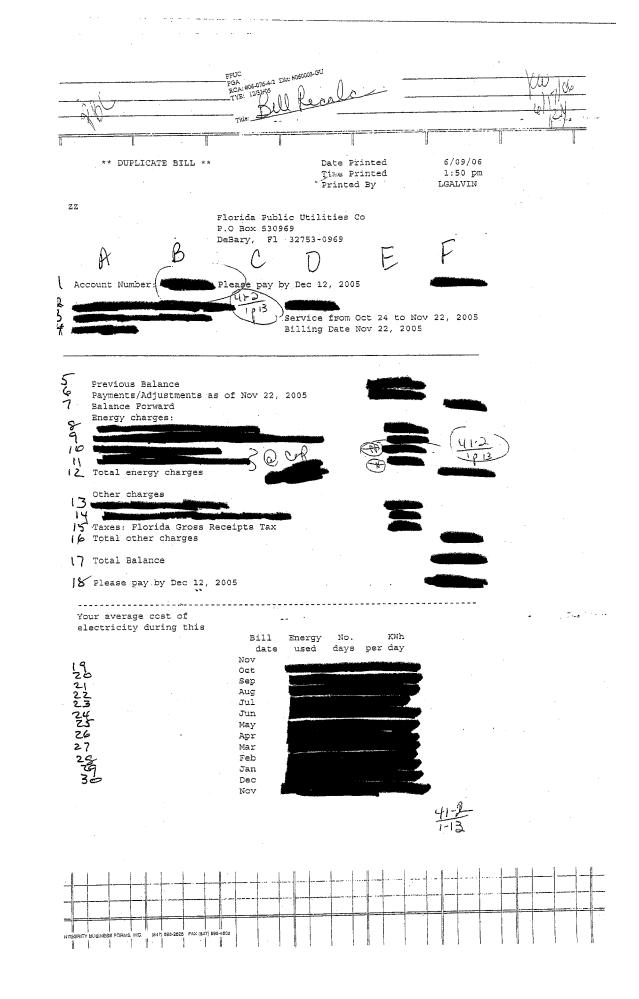




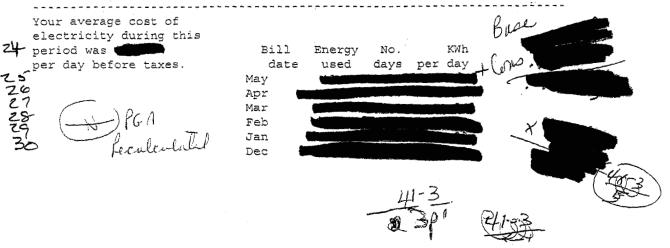








Date Printed 5/30/06 \*\* DUPLICATE BILL \*\* Time Printed 3:38 pm Printed By LGALVIN Closing Bill Florida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969 Account Number: Please pay by May 31, 2005 Service from Apr 02 to Apr 19, 2005 Billing Date May 09, 2005 Closing Bill Units Days | New read | Last read | Mult Factor Rate Meter no. Your meter was read On Apr 19, 2005 Previous Balance Payments/Adjustments as of Apr 19, 2005 Balance Forward Energy charges: Customer Charge Schedule - 4 Total energy charges Other charges 18581 Taxes: 6.5% Sales Tax (Utility Srvc) Debary Municipal Tax Florida Gross Receipts Tax 7 Total other charges 22 Total Balance **7.3** Please pay by May 31, 2005 Your average cost of electricity during this Bill Energy No. KWh per day before taxes. per day date days



\*\* DUPLICATE BILL \*\*

Date Printed · Time Printed Printed By

5/30/06 3:39 pm LGALVIN

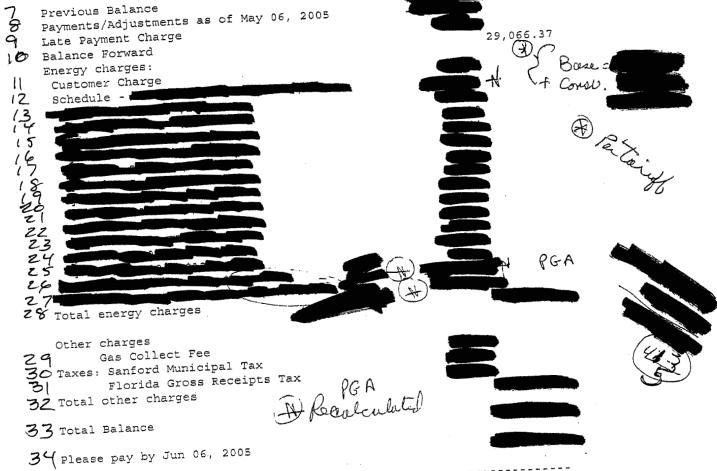
Florida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969

Please pay by Jun 06, 2005

Account Number:

Service from Jun 08 to May 06, 2005 Billing Date May 16, 2005

Meter no. Rate	Days New read	-	Mult Facto	r Units
7 Provious Balar				



\*\* DUPLICATE BILL \*\* Date Printed 5/30/06 Time Printed 3:39 pm Printed By LGALVIN Florida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969 Account Number: Please pay by Jun 06, 2005 Service from Apr 08 to May 06, 2005 Billing Date May 16, 2005 Units Meter no. New read Last read Mult Factor Rate Days Your meter was read On May 06, 2005 Previous Balance Payments/Adjustments as of May 06, 2005 Late Payment Charge Balance Forward Energy charges: Customer Charge Schedule -Total energy charges Other charges Taxes: Sanford Municipal Tax Florida Gross Receipts Tax Total other charges

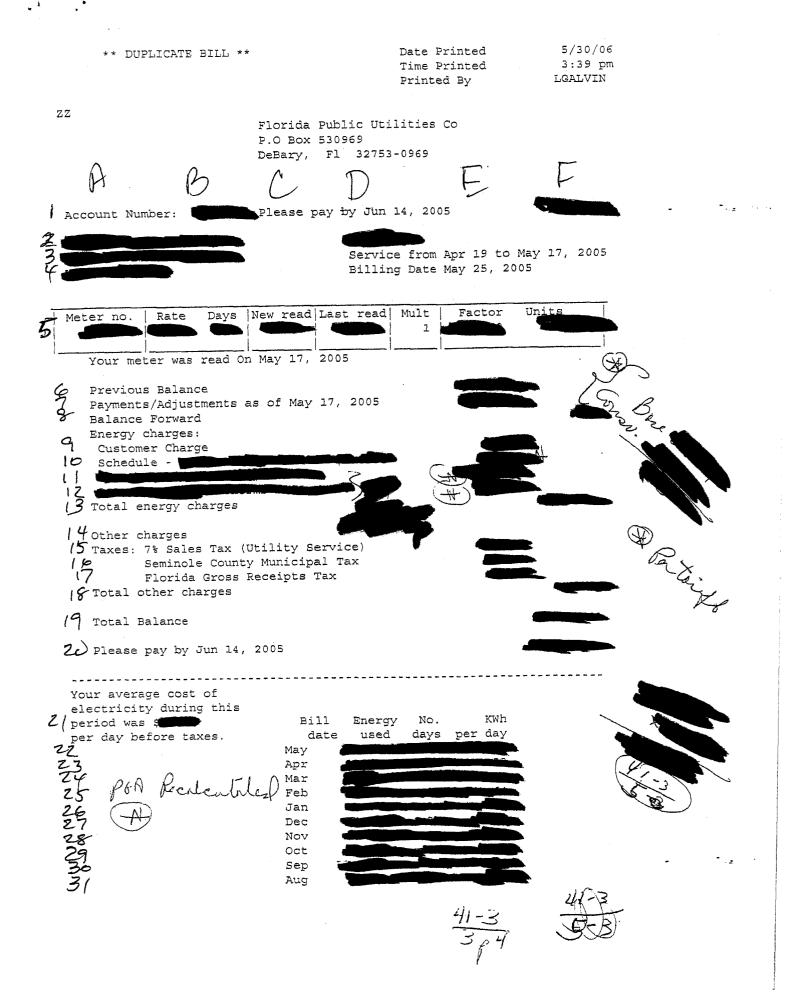
Your average cost of electricity during this period was per day before taxes.

Zo Please pay by Jun 06, 2005

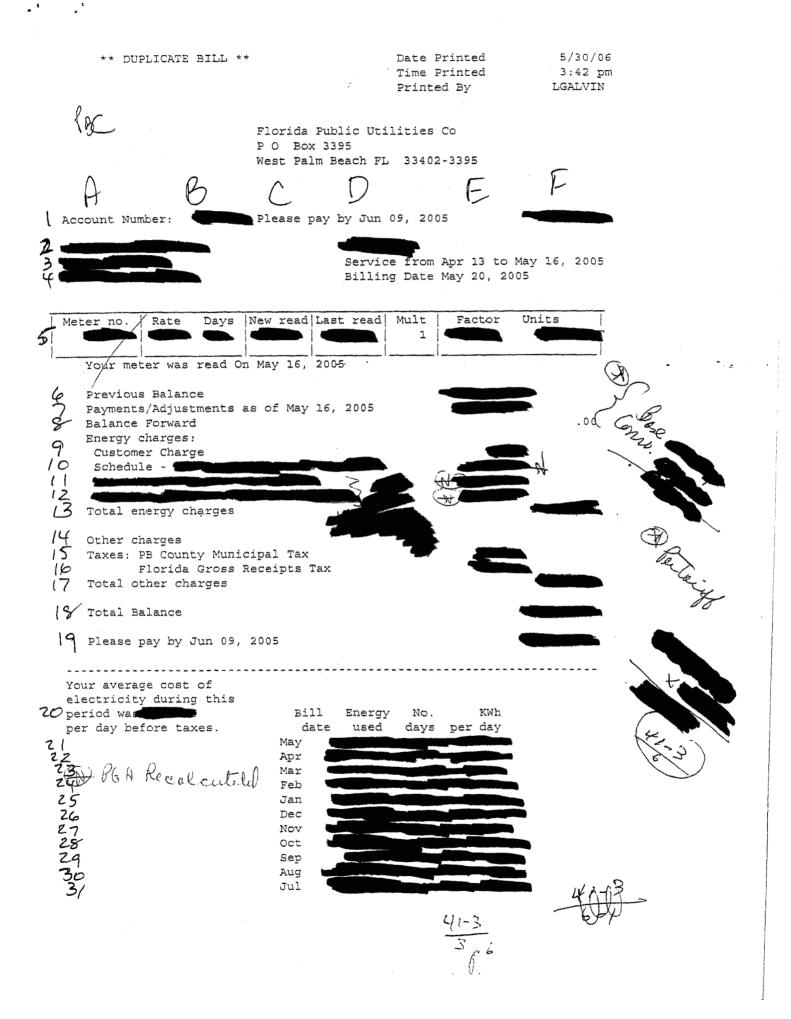
Total Balance

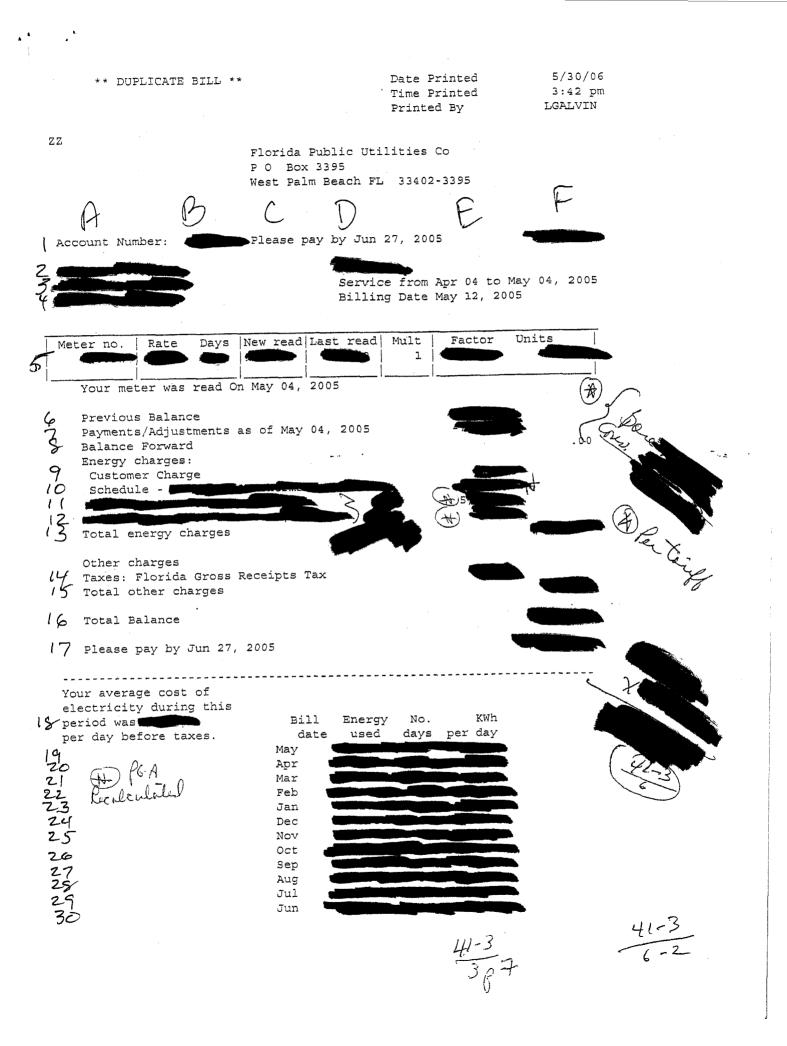
Energy Bill No. date per day used days May Apr Mar Feb Jan Dec Nov Oct Sep Aug

> 11-3 303



5/30/06 Date Printed \*\* DUPLICATE BILL \*\* Time Printed 3:42 pm LGALVIN Printed By Florida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969 Please pay by Jun 14, 2005 Account Number: Service from Apr 19 to May 17, 2005 Billing Date May 25, 2005 Units Factor |New read | Last read | Mult Days Rate Meter no. Your meter was read On May 17, 2005 Previous Balance Payments/Adjustments as of May 17, 2005 Balance Forward Energy charges: . Customer Charge Schedule -Total energy charges Other charges 14 Taxes: 7% Sales Tax (Utility Service)
Lake Mary Franchise Fee Lake Mary Franchise Fee 13 Lake Mary Municipal Tax Florida Gross Receipts Tax 18 Total other charges 19 Total Balance 20 Please pay by Jun 14, 2005 Your average cost of electricity during this KWh Energy No. 27 PGA Reculeuti
29
30 Z/period was Bill \_per day date used days \_ May Apr Mar Feb A) PGA Reculental Jan Dec Nov Oct Sep



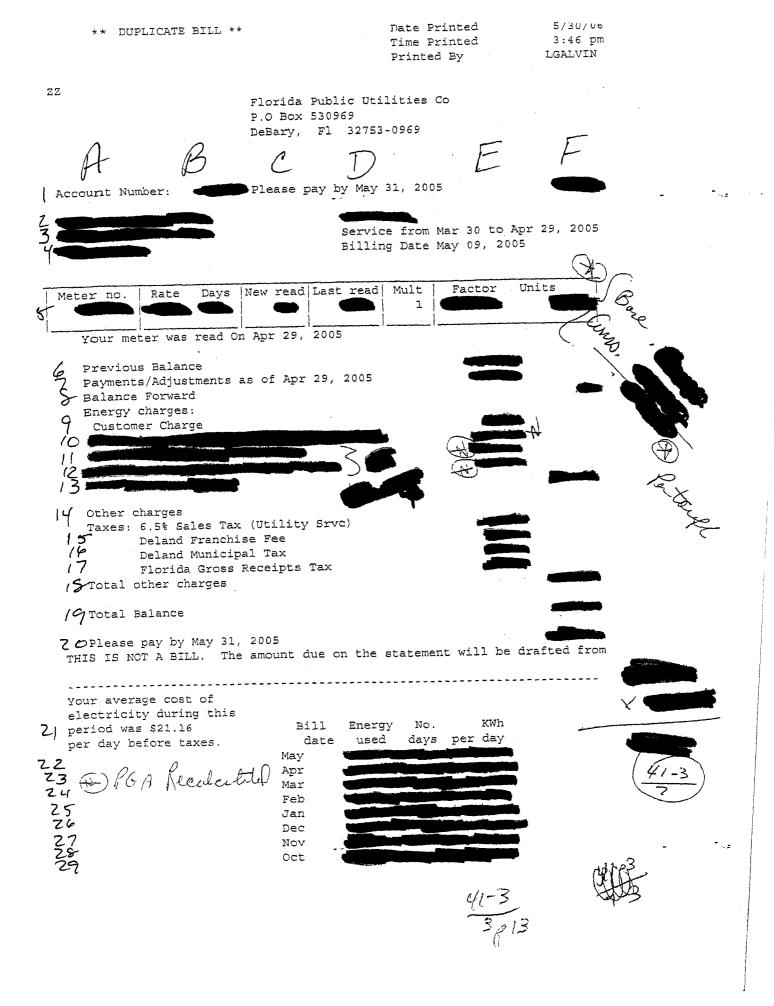


5/30/06 \*\* DUPLICATE BILL \*\* Date Printed Time Printed 3:43 pm LGALVIN Printed By Florida Public Utilities Co P O Box 3395 West Palm Beach FL 33402-3395 Please pay by Jun 08, 2005 Account Number: Service from Apr 12 to May 12, 2005 Billing Date May 19, 2005 Units Days | New read | Last read | Mult Factor Meter no. Rate Your meter was read On May 12, 2005 Previous Balance Payments/Adjustments as of May 12, 2005 Balance Forward Energy charges: Customer Char Schedule -Customer Charge PGA 🗬 PGA -/ 3 Total energy charges Other charges / Y Taxes: 6.5% Sales Tax (Utility Srvc) Boca Raton Franchise Fee 16 Boca Raton Mi
17 Florida Gross
18 Total other charges Boca Raton Municipal Tax Florida Gross Receipts Tax [9 Total Balance 20 Please pay by Jun 08, 2005 Your average cost of electricity during this 2 period was Bill KWh Energy No. per day before taxes. date used days 234567890 May PGA Rocalentold Apr Mar Feb Jan Dec Nov Oct Sep

5/30/06 Date Printed \*\* DUPLICATE BILL \*\* 3:43 pm Time Printed LGALVIN Printed By Florida Public Utilíties Co P O Box 3395 West Palm Beach FL 33402-3395 Please pay by Jun 16, 2005 Account Number: Service from Apr 21 to May 23, 2005 Billing Date May 27, 2005 Units Factor Days | New read | Last read | Mult Rate Meter no. 1 Your meter was read On May 23, 2005 Previous Balance Payments/Adjustments as of May 23, 2005 Balance Forward Energy charges: Customer Charge 10 Schedule -Total energy charges Other charges / 
 Taxes: 6.5% Sales Tax (Utility Srvc) PB County Municipal Tax Florida Gross Receipts Tax--Total other charges 18 Total Balance 19 Please pay by Jun 16, 2005 Your average cost of electricity during this 20 period was KWh Bill Energy No. used days per day date per day before taxes. May • Apr Mar Feb Jan Dec Nov 28 Oct Sep Aug

5/30/06 \*\* DUPLICATE BILL \*\* Date Printed Time Printed 3:44 pm LGALVIN Printed By ZZFlorida Public Utilities Co P O Box 3395 West Palm Beach FL 33402-3395 Account Number: Please pay by Jun 08, 2005 Service from Apr 08 to May 11, 2005 Billing Date May 19, 2005 Units Days | New read | Last read | Mult Factor Rate Meter no. Your meter was read On May 11, 2005 Previous Balance Payments/Adjustments as of May 11, 2005 🗲 Balance Forward Energy charges: Customer Cha Customer Charge Total energy charges Other charges 15 16 PB County Municipal Tax Florida Gross Receipts Tax 17 Total other charges 18 Total Balance 19 Please pay by Jun 08, 2005 Your average cost of electricity during this KWh 2 period was Bill Energy No. per day before taxes. days per day date used 21 22 23 24 250 Contentitud 26 27 28 29 29 May Apr Mar Feb Jan Dec Nov Oct Sep Aug

\*\* DUPLICATE BILL \*\* Date Printed 5/30/06 Time Printed 3:45 pm Printed By LGALVIN Florida Public Utilities Co P.O Box 530969 DeBarv, Fl 32753-0969 Account Number: Please pay by Jun 24, 2005 Service from Mar 31 to May 02, 2005 Billing Date May 10, 2005 Days | New read | Last read | Mult Meter no. Rate Factor Units Your meter was read On May 02, 2005 Previous Balance Payments/Adjustments as of May 02, 2005 S Balance Forward Energy charges: Customer Charge Schedule - GS 5418.00 Therms x \$0.35602 PGA 5418.00 Therms x \$0.71740 PGA - RS 5418.00 Therms x \$0.07260 /2 PGA - RS 5418.00 The
/3 Total energy charges Other charges Taxes: Florida Gross Receipts Tax 15 Total other charges /6 Total Balance 17 Please pay by Jun 24, 2005 \_\_\_\_\_ Your average cost of electricity during this 18 period was Bill Energy No. KWh per day before taxes. date days per day 19 May 20 Apr Mar Feb Jan Kecalculote ) Dec Nov Oct Sep Aug Jul Jun



5/30/06 Pate Printed \*\* DUPLICATE BILL \*\* 3:46 pm Time Printed LGALVIN Printed By Florida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969 Please pay by Jun 01, 2005 Account Number: Service from Apr 04 to May 05, 2005 Billing Date May 12, 2005 Units Factor Days | New read | Last read | Mult Meter no. Rate Your meter was read On May 05, 2005 Previous Balance Payments/Adjustments as of May 05, 2005 Balance Forward Energy charges: 910 Customer Charge Schedule -11 12 Total energy charges Other charges Taxes: 6.5% Sales Tax (Utility Srvc) New Smyrna Bch Franchise Fee New Smyrna Bch Municipal Tax Florida Gross Receipts Tax (% Total other charges 19 Total Balance 20 Please pay by Jun 01, 2005 Your average cost of electricity during this KWh No. Bill Energy 7/ period was \$ days per day per day before taxes. date used 22 23 25 Recl 25 26 Recl 27 28 May Apr Mar Recle. Feb Jan Dec Nov Oct Sep

5/30/06 \*\* DUPLICATE BILL \*\* Date Printed 3:48 pm Time Printed LGALVIN Printed By Florida Public Utilities Co P.O Box 530969

DeBary, Fl 32753-0969

Account Number:

Please pay by Jun 13, 2005

Service from Apr 13 to May 13, 2005 Billing Date May 23, 2005

			·
Meter no. Rate Days New Your meter was read On Ma	read Last read Mult 1	Factor Units	
Previous Balance Payments/Adjustments as of Balance Forward Energy charges: Customer Charge Schedule - Total energy charges			FRANCE
Other charges  15 Taxes: New Smyrna Bch Fra  New Smyrna Bch Mun  Florida Gross Rece  7 Total other charges	icipal Tax	=_	
S Total Balance	5		
Your average cost of electricity during this ZOperiod was \$13.91 per day before taxes.  21 22 (A) PGA Reedle.	Bill Energy No. date used days May Apr	KWh per day	13. C3. C3. C3. C3. C3. C3. C3. C3. C3. C



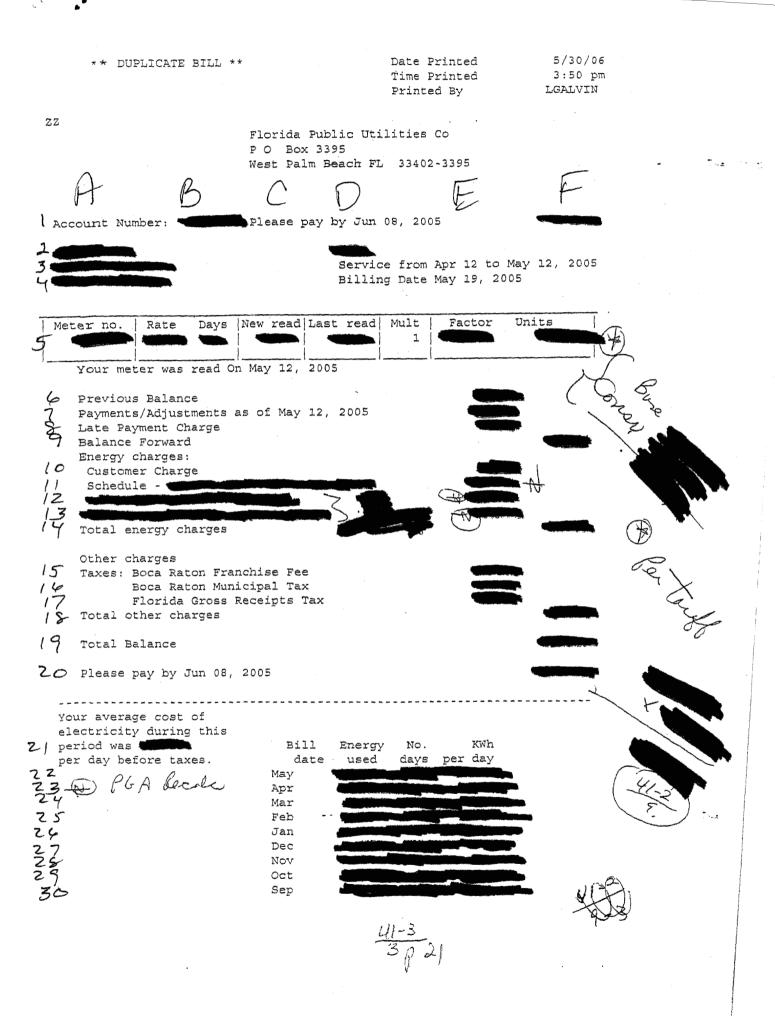
5/30/06 \*\* DUPLICATE BILL \*\* Date Printed Time Printed 3:49 pm LGALVIN Printed By Florida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969 Account Number: Please pay by Jun 20, 2005 Service from Apr 25 to May 20, 2005 Billing Date May 31, 2005 Units Days | New read | Last read | Mult Factor Meter no. Rate Your meter was read On May 20, 2005 Previous Balance Payments/Adjustments as of May 20, 2005 Late Payment Charge Balance Forward Energy charges: Customer Charge 14 Total energy charges Other charges 15 Taxes: Seminole County Municipal Tax Florida Gross Receipts Tax 17 Total other charges /S Total Balance / 9 Please pay by Jun 20, 2005 Your average cost of electricity during this Zcperiod was Bill Energy No. KWh 21 22 234) ft/1 Result. 25 26 27 28 29 per day before taxes. date days per day used May Apr Mar Feb Jan Dec Nov Oct Sep Aug

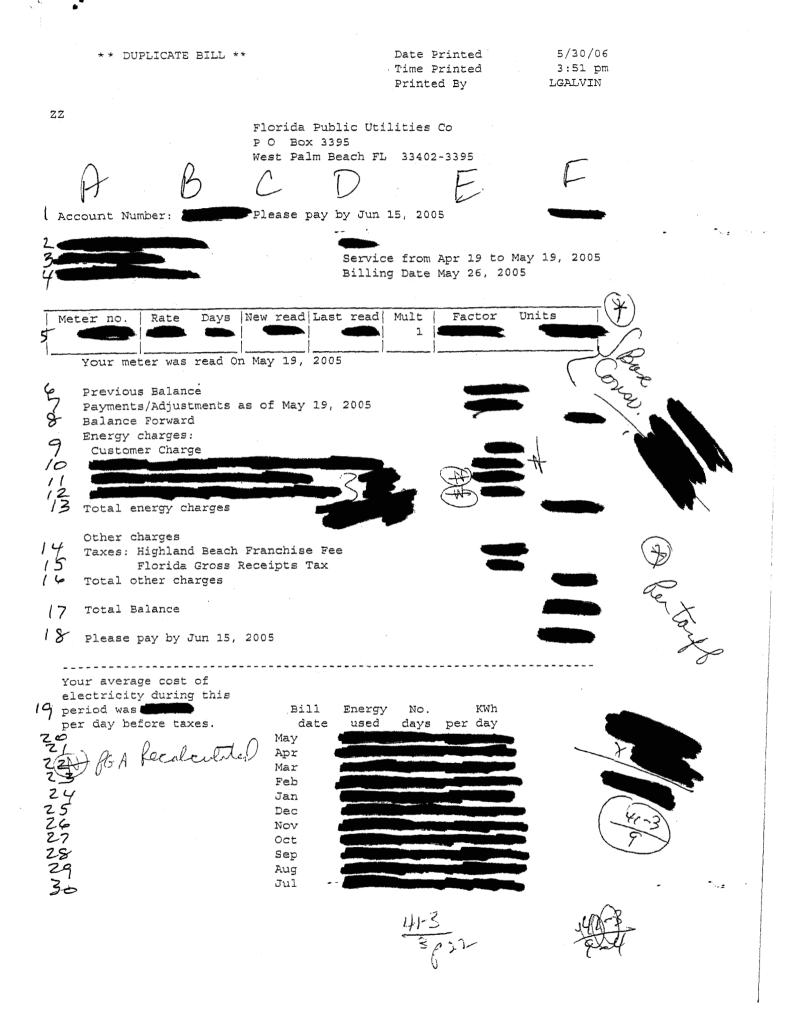
5/30/06 Date Printed \*\* DUPLICATE BILL \*\* 3:49 pm Time Printed LGALVIN Printed By zzFlorida Public Utilities Co P.O Box 530969 DeBary, Fl 32753-0969 Please pay by Jun 13, 2005 Account Number: Service from Apr 18 to May 16, 2005 Billing Date May 24, 2005 Days | New read | Last read | Mult Factor Meter no. Your meter was read On May 16, 2005 Previous Balance Payments/Adjustments as of May 16, 2005 Balance Forward Energy charges: Customer Charge 10 Schedule -13 Total energy charges Other charges Taxes: Sanford Municipal Tax

Florida Gross Receipts Tax / Total other charges (7 Total Balance / Please pay by Jun 13, 2005 Your average cost of electricity during this Bill Energy No. KWh Period was per day before taxes. date days per day May 20 Apr Mar Feb Jan Dec Nov Oct Sep Aug Jul

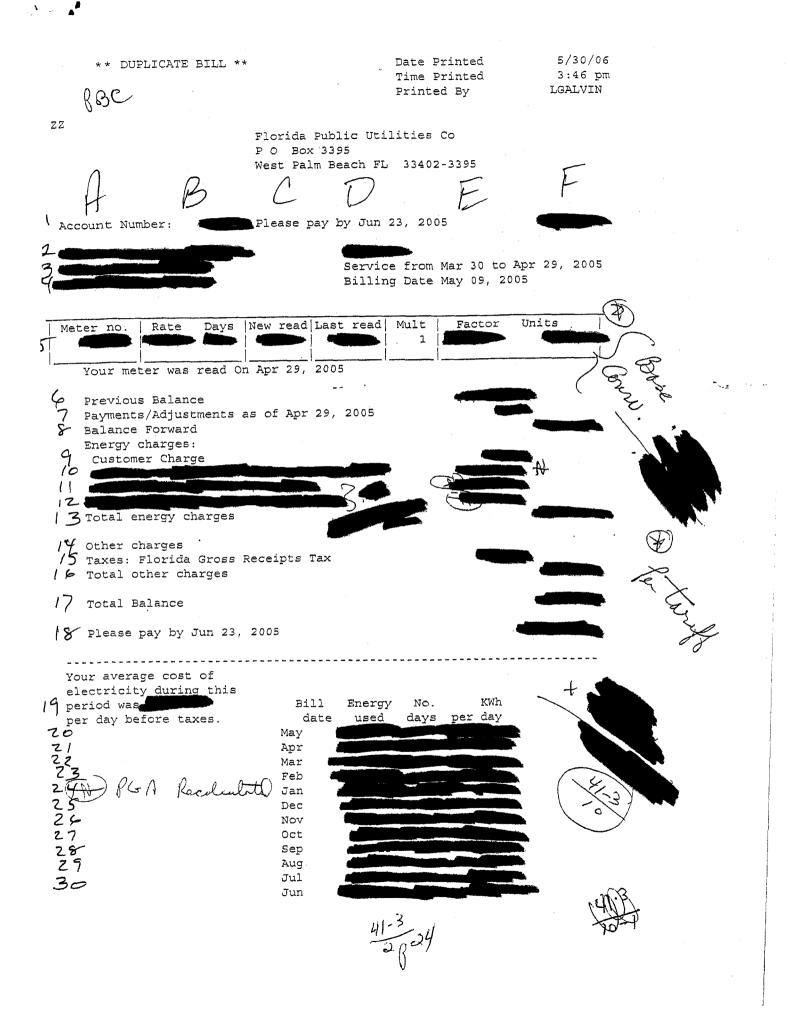
\*\* DUPLICATE BILL \*\* 5/30/06 Date Printed Time Printed 3:50 pm LGALVIN Printed By Florida Public Utilities Co P 0 Box 3395 West Palm Beach FL 33402-3395 Please pay by Jun 27, 2005 Account Number: Service from Apr 28 to May 27, 2005 Billing Date Jun 06, 2005 Meter no. Rate Days New read Last read Mult Factor Units Your meter was read On May 27, 2005 Previous Balance Payments/Adjustments as of May 27, 2005
Balance Forward Energy charges:
Customer Charge
Schedule - RS 2690.74 Therms x \$0.55870 // PGA 2690.74 Therms x \$0.71740
// PGA - RS 2690.74 Therms x \$0.07260 13 Total energy charges 14 Other charges 5 Taxes: Palm Beach Franchise Fee Palm Beach Municipal Tax Florida Gross Receipts Tax 18 Total other charges 19 Total Balance ZoPlease pay by Jun 27, 2005 THIS IS NOT A BILL. The amount due on the statement will be drafted from Your average cost of Z/period was Bill Energy No. per day before taxes. date used days per day May May Apr Mar Feb Jan Dec Nov Oct

5/30/06 \*\* DUPLICATE BILL \*\* Date Printed Time Printed 3:50 pm LGALVIN Printed By Florida Public Utilities Co P O Box 3395 West Palm Beach FL 33402-3395 Please pay by May 31, 2005 Account Number: Service from Apr 01 to May 04, 2005 Billing Date May 11, 2005 Meter no. New read Last read Mult Units Rate Days Factor Your meter was read On May 04, 2005 Previous Balance Payments/Adjustments as of May 04, 2005 Balance Forward Energy charges: Customer Charge Schedule -Total energy charges Other charges Taxes: Manalapan Franchise Fee
Manalapan Municipal Tax
Florida Gross Receipts Florida Gross Receipts Tax Total other charges 18 Total Balance 19 Please pay by May 31, 2005 Your average cost of electricity during this ZO period was Bill Energy No. per day before taxes. date used days per day マーマス May 23 A PGA Recolculated
25
26
27
28
29
29 Apr Mar Feb Jan Dec Nov Oct Sep Aug





5/30/06 \*\* DUPLICATE BILL \*\* Date Printed · Time Printed 3:51 pm LGALVIN Printed By ZZFlorida Public Utilities Co P O Box 3395 West Palm Beach FL 33402-3395 Account Number: Please pay by Jun 20, 2005 Service from Apr 20. to May 23, 2005 Billing Date May 31, 2005 Factor |New read |Last read | Mult Units Rate Days Meter no. Your meter was read On May 23, 2005 Previous Balance Payments/Adjustments as of May 23, 2005 Late Payment Charge Balance Forward Energy charges: 10 Customer Charge 12 14 Total energy charges Other charges 15 Taxes: Palm Beach Franchise Fee 162 Palm Beach Municipal Tax. Florida Gross Receipts Tax / % Total other charges 19 Total Balance Z Please pay by Jun 20, 2005 Your average cost of electricity during this Z/period was Bill Energy No. KWh per day before taxes. date used per day 2.2 66 A Rocalc. May Apr Mar 201890 Feb Jan Dec Nov Oct Sep



5/30/06 \*\* DUPLICATE BILL \*\* Date Printed 3:47 pm Time Printed LGALVIN Printed By Florida Public Utilities Co P O Box 3395 West Palm Beach FL 33402-3395 Please pay by Jun 20, 2005 L Account Number: Service from Apr 21 to May 23, 2005 Billing Date May 31, 2005 Units |New read |Last read | Mult Factor Days Your meter was read On May 23, 2005 Previous Balance Payments/Adjustments as of May 23, 2005 Balance Forward Energy charges: Customer Charge 10 11 /3 Total energy charges Other charges / Taxes: 6.5% Sales Tax (Utility Srvc) 1547 Boca Raton Franchise Fee Boca Raton Municipal Tax Florida Gross Receipts Tax 18 Total other charges 19 Total Balance 20 Please pay by Jun 20, 2005 Your average cost of electricity during this Bill Energy KWh Z | period was No. per day before taxes. date used days per day May 23 Apr Mar Feb Jan Dec Nov Oct Sep

regulators - 493623 regulators - 493623 | 6 Taxes: 6.5% Sales Tax (Utility Srvc) 6.5% Sales Tax - (Non-Utility) Delray Beach Franchise Fee Delray Beach Municipal Tax Florida Gross Receipts Tax Z( Total other charges **ZZ** Total Balance Z3Please pay by Jun 13, 2005 Your average cost of electricity during this ZUperiod was Bill Energy KWh No. per day before taxes. date per day days Z5 May EN BGA lecula. Apr Mar Feb Jan