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A Professional Association

Post Office Box 1876
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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. 060004-GU

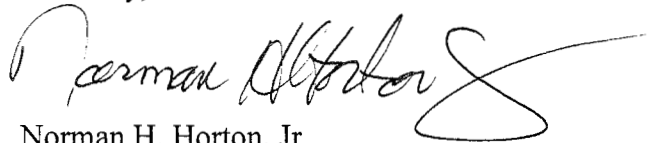
Dear Ms. Bayo:

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

DOCUMENT NUMBER-DATE
06107 JUL 12 06

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Natural Gas Conservation)
Cost Recovery Clause.)
_____)

Docket No. 060004-GU
Filed: July 12, 2006

**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 described below which were 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, 2005 identified as RCA No. 06-076-4-4. In support of this Request for Confidential Classification, FPU states as follows:

1. On June 21, 2006, FPUC was notified by Staff that the field work associated with the audit of the Conservation Cost Recovery Clause for the year ended December 31, 2005 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 private customer information and considers to be proprietary and confidential and thus should not be publicly disclosed, FPUC requests that the Commission grant confidential treatment to these documents.

2. A list of the audit workpapers for which FPUC requests confidential treatment is attached hereto as Exhibit "A."

3. Each of the identified workpapers contains information which FPUC considers to be private customer information and proprietary and confidential. Specifically the documents which are subject to this request are invoices which contain customer specific information, including names, addresses, account numbers, services, usage, bill amounts and similar information specific to individual customers. FPUC does not, as a matter of policy, release or reveal customer specific information unless required to do so by law or unless the release is authorized by customer. This information is personal and sensitive to the individual customers and release of such private, personal information would be detrimental to the interests of the customers.

Disclosure of customer specific information such as is included on individual invoices, not only is harmful to the individual customer, but such information is also of value to competitors. The public release of individual invoices reveals specific locations and usage information that would provide valuable marketing information to competitors. The disclosure of such competitive information is protected by Section 366.093(3)(e), Florida Statutes and disclosure would harm the individual customers, the Company and customers generally.

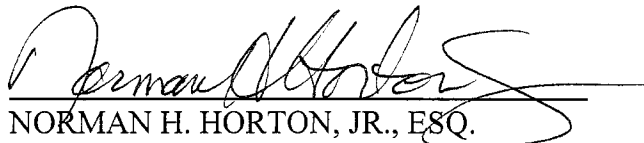
4. The Commission has previously considered and granted requests from FPUC and others for confidential treatment to customer specific information in Orders 00-15669-CFO-GU, 02-1210-CFO-GU, and 04-1075-CFO-GU, among others.

6. Accompanying this request as Attachment "B" are redacted copies of the identified documents. Under separate cover, FPUC is providing a copy of the unedited documents with the confidential information highlighted pursuant to the requirements of the Commission.

7. 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 Statutes, and Rule 25-22.006, Florida Administrative Code.

Dated this 12th day of July 2006.

MESSER, CAPARELLO & SELF, P.A.
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Post Office Box 1876
Tallahassee, FL 32302-1876
(850) 222-0720


NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for Florida Public Utilities Company

WORK PAPER	PAGE NUMBER	LINES
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41-3/3	2	Columns A-F Lines 1-35
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41-3/3	4	Columns A-F Lines 1-35
41-3/4	1	Columns A-F Lines 1-35
41-3/4	2	Columns A-F Lines 1-35
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41-3/6	1	Columns A-F Lines 1-35
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41-3/6	3	Columns A-F Lines 1-36
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41-3/8	4	Columns A-F Lines 1-36
41-3/9	1	Columns A-F Lines 1-36
41-3/9	2	Columns A-F Lines 1-36
41-3/9	3	Columns A-F Lines 1-36

41-3/9	4	Columns A-F Lines 1-36
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41-3/10	1	Columns A-F Lines 1-36
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	<p style="text-align: center;"><i>FAC Gas Conserv</i></p> <p>EFUC Gas Conservation RCA: 06-076-4-4 Dkt: 060004-GU TYE: 12/31/05</p> <p>Title: <i>Index</i></p>			
	CURRENT FILES			
	ORIGINAL WORK PAPERS - FILE MAINTENANCE IN DIVISION AUDIT FINANCE CONTROL FILE			
	PLANNING AND CONTROL			
1	AUDIT REPORT			
2	COMPANY FILING			
3	MANAGEMENT REPRESENTATION LETTER			
4	AUDIT SERVICE REQUEST			
5	PLANNING			
6	AUDIT PROGRAM			
7	ANALYTICAL REVIEW			
8	REVIEW NOTES BOARD OF DIRECTORS/ LIST OF DIRECTORS AND AFFILIATES			
9	REVIEW NOTES EXTERNAL/INTERNAL/FPSC AUDIT			
10	DOCUMENT REQUESTS AND CONTROL LOG			
11	CONFIDENTIAL DOCUMENTS CONTROL LOG			
12	TRIAL BALANCE			
13	ADJUSTMENT / RECLASSIFICATION SUMMARY			
14	SUPERVISORS REVIEW OF AUDIT			
	RATE BASE			
15	RATE BASE			
16	UTILITY PLANT			
17	LAND			
18	PLANT HELD FOR FUTURE USE			
19	CONSTRUCTION WORK IN PROCESS			
20	CONTRIBUTIONS IN AID OF CONSTRUCTION			
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22	ACCUMULATED DEPRECIATION			
23	ACCUMULATED AMORTIZATION OF CLAC			
24	WORKING CAPITAL			
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				COST OF CAPITAL
				31 COST OF CAPITAL
				32 EQUITY
				33 LONG TERM DEBT
				34 SHORT TERM DEBT
				35 CUSTOMER DEPOSITS
				36 DEFERRED TAXES
				37 TAX CREDITS
				38
				39
				NET OPERATING INCOME
				40 NET OPERATING INCOME
				41 OPERATING REVENUES
				42
				43 OPERATING EXPENSES
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				OTHER INCOME
				61 OPERATING INCOME
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FLORIDA PUBLIC UTILITIES
 CONSERVATION
 CONFIDENTIAL INDEX
 AS OF DECEMBER 31, 2005

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41-3/2-2	CUSTOMER BILL DATA	1
41-3/2-3	CUSTOMER BILL DATA	1
41-3/2-4	CUSTOMER BILL DATA	1
41-3/2-5	CUSTOMER BILL DATA	1
41-3/2-6	CUSTOMER BILL DATA	1
41-3/3-1	CUSTOMER BILL DATA	1
41-3/3-2	CUSTOMER BILL DATA	1
41-3/3-3	CUSTOMER BILL DATA	1
41-3/3-4	CUSTOMER BILL DATA	1
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41-3/6-4	CUSTOMER BILL DATA	1
41-3/6-5	CUSTOMER BILL DATA	1
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41-3/10-2	CUSTOMER BILL DATA	1
41-3/10-3	CUSTOMER BILL DATA	1
41-3/10-4	CUSTOMER BILL DATA	1

FPUC
Gas Conservation
RCA: 06-076-44 Dkt: 060004-GU
TYE: 12/31/05

DRB
Title: *Cust. Bills*

*Call
6/21/06
RT*

** DUPLICATE BILL **

Date Printed 5/30/06
Time Printed 3:33 pm
Printed By LGALVIN

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

A B C D E F

Account Number: _____ Please pay by May 31, 2005

CONF

Service from Mar 30 to Apr 29, 2005
Billing Date May 09, 2005

Meter no.	Rate	Days	New read	Last read	Mult	Factor	Units
██████	██████	██████	██████	██████	1	██████	██████

5

Your meter was read On Apr 29, 2005

Previous Balance ████

Payments/Adjustments as of Apr 29, 2005 ████

Balance Forward ████

Energy charges:

Customer Charge ████

Schedule - ████ Therms x ████

Transportation Admin Charge ████ x ████

Total energy charges ████

Other charges ████

Total other charges ████

Total Balance ████

Please pay by May 31, 2005

15

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Your pool manager is _____

20

21 Your average cost of
22 electricity during this
23 period was \$ _____
per day before taxes.

Bill Energy No. KWh
date used days per day

May	████████████████████
Apr	████████████████████
Mar	████████████████████
Feb	████████████████████
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Empty grid table for calculations or additional data.

**** DUPLICATE BILL ****

Date Printed 5/30/06
 Time Printed 3:42 pm
 Printed By LGALVIN

Florida Public Utilities Co
 P O Box 3395
 West Palm Beach FL 33402-3395

A B C D E F
 Account Number: _____ Please pay by Jun 09, 2005

 Service from Apr 13 to May 16, 2005
 Billing Date May 20, 2005.

Meter no.	Rate	Days	New read	Last read	Mult	Factor	Units
_____	_____	_____	_____	_____	1	_____	_____

Your meter was read On May 16, 2005

5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Previous Balance Payments/Adjustments as of May 16, 2005 Balance Forward Energy charges: Customer Charge Schedule - _____ Therms x _____ PGA - _____ Therms x _____ PGA - _____ Therms x _____ Total energy charges Other charges Taxes: PB County Municipal Tax Florida Gross Receipts Tax Total other charges Total Balance	_____ _____
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21 Your average cost of electricity during this
 22 period was _____
 23 per day before taxes.

Bill date	Energy used	No. days	KWh per day
May	[REDACTED]		
Apr			
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Sep			
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Jul			

www.fpb.com
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41-3
 6-1

(Handwritten) 6/21/06
 (Handwritten) 21

FPUC
 Gas Conservation
 RCA: 06-07644 Dkt: 060004-GU
 TYE: 12/31/05
 Title: Cust. Bills

** DUPLICATE BILL **

Date Printed
 Name Printed
 Printed By

5/30/06
 3:43 pm
 LGALVIN

Florida Public Utilities Co
 P O Box 3395
 West Palm Beach FL 33402-3395

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1 Account Number: [REDACTED] Please pay by Jun 08, 2005 [REDACTED]
 2 [REDACTED]
 3 [REDACTED]
 4 [REDACTED] Service from Apr 12 to May 12, 2005
 Billing Date May 19, 2005

Meter no.	Rate	Days	New read	Last read	Mult	Factor	Units
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	[REDACTED]	[REDACTED]

6 Your meter was read On May 12, 2005

7 Previous Balance [REDACTED]
 8 Payments/Adjustments as of May 12, 2005 [REDACTED]
 9 Balance Forward [REDACTED]
 10 Energy charges:
 11 Customer Charge [REDACTED]
 12 Schedule - [REDACTED] Therms x [REDACTED]
 13 PGA [REDACTED] Therms x [REDACTED]
 14 PGA - [REDACTED] Therms x [REDACTED]
 15 Total energy charges [REDACTED]
 16 Other charges [REDACTED]
 17 Taxes: 6.5% Sales Tax (Utility Srvc) [REDACTED]
 18 Boca Raton Franchise Fee [REDACTED]
 19 Boca Raton Municipal Tax [REDACTED]
 20 Florida Gross Receipts Tax [REDACTED]
 21 Total other charges [REDACTED]
 22 Total Balance [REDACTED]
 23 Please pay by Jun 08, 2005 [REDACTED]

24 Your average cost of
 25 electricity during this
 26 period was \$ [REDACTED]
 27 per day before taxes.

Bill date	Energy used	No. days	KWh per day
May	[REDACTED]	[REDACTED]	[REDACTED]
Apr	[REDACTED]	[REDACTED]	[REDACTED]
Mar	[REDACTED]	[REDACTED]	[REDACTED]
Feb	[REDACTED]	[REDACTED]	[REDACTED]
Jan	[REDACTED]	[REDACTED]	[REDACTED]
Dec	[REDACTED]	[REDACTED]	[REDACTED]
Nov	[REDACTED]	[REDACTED]	[REDACTED]
Oct	[REDACTED]	[REDACTED]	[REDACTED]
Sep	[REDACTED]	[REDACTED]	[REDACTED]

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 (Handwritten) 6-3
 (Handwritten) 41-3
 (Handwritten) 6-3

FPUC
Gas Conservation
RCA: 06-076-4-4 Dkt: 060004-GU
TYE: 12/31/05

Handwritten initials/signature in top right corner.

Header section with lines for account information and title.

Title: *Art. Bills*

** DUPLICATE BILL **

Date Printed 5/30/06
Time Printed 3:49 pm
Printed By LGALVIN

ZZ

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

A B C D E F
Account Number: [Redacted] Please pay by Jun 13, 2005

2 [Redacted]
3 [Redacted]
4 [Redacted]

Service from Apr 18 to May 16, 2005
Billing Date May 24, 2005

Meter no.	Rate	Days	New read	Last read	Mult	Factor	Units
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	1	[Redacted]	[Redacted]

Your meter was read On May 16, 2005

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Previous Balance [Redacted]
Payments/Adjustments as of May 16, 2005 [Redacted]
Balance Forward [Redacted]
Energy charges:
Customer Charge [Redacted]
Schedule [Redacted] Therms x [Redacted]
PGA [Redacted] Therms x [Redacted]
PGA [Redacted] Therms x [Redacted]
Total energy charges [Redacted]
Other charges [Redacted]
Taxes: Sanford Municipal Tax [Redacted]
Florida Gross Receipts Tax [Redacted]
Total other charges [Redacted]
Total Balance [Redacted]
Please pay by Jun 13, 2005

Base
Cons.
Per tariff

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

Bill date	Energy used	No. days	KWh per day
May	[Redacted]	[Redacted]	[Redacted]
Apr	[Redacted]	[Redacted]	[Redacted]
Mar	[Redacted]	[Redacted]	[Redacted]
Feb	[Redacted]	[Redacted]	[Redacted]
Jan	[Redacted]	[Redacted]	[Redacted]
Dec	[Redacted]	[Redacted]	[Redacted]
Nov	[Redacted]	[Redacted]	[Redacted]
Oct	[Redacted]	[Redacted]	[Redacted]
Sep	[Redacted]	[Redacted]	[Redacted]
Aug	[Redacted]	[Redacted]	[Redacted]
Jul	[Redacted]	[Redacted]	[Redacted]

41-3
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41-3
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Grid section at the bottom of the page.

FPUC
 Gas Conservation
 RCA: 06-076-44 Dkt: 060004-GU
 TYE: 12/31/05
 Title: *Cost. Bills*

** DUPLICATE BILL **
 Date Printed 5/30/06
 Time Printed 3:50 pm
 Printed By LGALVIN

Florida Public Utilities Co
 P O Box 3395
 West Palm Beach FL 33402-3395

Account Number: [REDACTED] Please pay by Jun 27, 2005 [REDACTED]

Service from Apr 28 to May 27, 2005
 Billing Date Jun 06, 2005

Meter no.	Rate	Days	New read	Last read	Mult	Factor	Units
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	[REDACTED]	[REDACTED]

Your meter was read On May 27, 2005

Previous Balance [REDACTED]
 Payments/Adjustments as of May 27, 2005 [REDACTED]
 Balance Forward [REDACTED]
 Energy charges:
 Customer Charge [REDACTED]
 Schedule - [REDACTED] Therms x [REDACTED] #
 PGA - [REDACTED] Therms x [REDACTED]
 PGA - [REDACTED] Therms x [REDACTED]
 Total energy charges [REDACTED]
 Other charges [REDACTED]
 Taxes: Palm Beach Franchise Fee [REDACTED]
 Palm Beach Municipal Tax [REDACTED]
 Florida Gross Receipts Tax [REDACTED]
 Total other charges [REDACTED]
 Total Balance [REDACTED]

Base .48340
07531
55877
be tariff

Please pay by Jun 27, 2005
 THIS IS NOT A BILL. The amount due on the statement will be drafted from

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

Bill date	Energy used	No. days	KWh per day
May	[REDACTED]	[REDACTED]	[REDACTED]
May	[REDACTED]	[REDACTED]	[REDACTED]
Apr	[REDACTED]	[REDACTED]	[REDACTED]
Mar	[REDACTED]	[REDACTED]	[REDACTED]
Feb	[REDACTED]	[REDACTED]	[REDACTED]
Jan	[REDACTED]	[REDACTED]	[REDACTED]
Dec	[REDACTED]	[REDACTED]	[REDACTED]
Nov	[REDACTED]	[REDACTED]	[REDACTED]
Oct	[REDACTED]	[REDACTED]	[REDACTED]

www.fpl.com
 1-800-45-FPL
 1-800-45-3395

41-3
 9

41-3
 9-1

Handwritten notes: (W) 106, 6/2/06, 24

FPUC
Gas Conservation
RCA: 06-076-4-4 Dkt: 060004-GU
TYE: 1231/05
Title: Cost. Bills

Handwritten initials: ABC

**** DUPLICATE BILL ****

Date Printed 5/30/06
Time Printed 3:47 pm
Printed By LGALVIN

Florida Public Utilities Co
P O Box 3395
West Palm Beach FL 33402-3395

A B C D E F
Account Number: [Redacted] Please pay by Jun 20, 2005 [Redacted]

1
2
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[Redacted]

Service from Apr 21 to May 23, 2005
Billing Date May 31, 2005

Meter no.	Rate	Days	New read	Last read	Mult	Factor	Units
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	1	[Redacted]	[Redacted]

Your meter was read On May 23, 2005

per tariff
[Redacted]
[Redacted]
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170
41-3
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Previous Balance [Redacted]
Payments/Adjustments as of May 23, 2005 [Redacted]
Balance Forward [Redacted]
Energy charges:
Customer Charge [Redacted]
Schedule - [Redacted] Therms x \$ [Redacted]
PGA [Redacted] Therms x [Redacted]
PGA - [Redacted] Therms x [Redacted]
Total energy charges [Redacted]
Other charges [Redacted]
Taxes: 6.5% Sales Tax (Utility Srvc) [Redacted]
Boca Raton Franchise Fee [Redacted]
Boca Raton Municipal Tax [Redacted]
Florida Gross Receipts Tax [Redacted]
Total other charges [Redacted]
Total Balance [Redacted]
Please pay by Jun 20, 2005

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36
Your average cost of electricity during this period was [Redacted] per day before taxes.

Bill date	Energy used	No. days	KWh per day
May	[Redacted]	[Redacted]	[Redacted]
Apr	[Redacted]	[Redacted]	[Redacted]
Mar	[Redacted]	[Redacted]	[Redacted]
Feb	[Redacted]	[Redacted]	[Redacted]
Jan	[Redacted]	[Redacted]	[Redacted]
Dec	[Redacted]	[Redacted]	[Redacted]
Nov	[Redacted]	[Redacted]	[Redacted]
Oct	[Redacted]	[Redacted]	[Redacted]
Sep	[Redacted]	[Redacted]	[Redacted]

41-3
43-4
10-3

