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June 24, 2010

RECEIVED FPUC
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COMMISSION
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VIA HAND DELIVERY

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 100004-GU: Natural Gas Conservation Cost Recovery

Dear Ms. Cole:

Enclosed for filing, please find the original and 7 copies of Florida Public Utilities Company's Request for Confidential Treatment of information contained in staff's audit work papers. Along with this request, FPUC includes one highlighted and two redacted copies of the referenced audit workpapers from Audit Control No. 09-350-4-4.

Thank you for your assistance with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,

Beth Keating
AKERMAN SENTERFITT
106 East College Avenue, Suite 1200
Tallahassee, FL 32302-1877
Phone: (850) 224-9634
Fax: (850) 222-0103

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Enclosures

DOCUMENT NUMBER-DATE
5252 JUN 24 2010
FPUC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Natural Gas Conservation)
 Cost Recovery)
_____) Docket No: 100004-GU
) Filed: June 24, 2010

FLORIDA PUBLIC UTILITIES COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION

Florida Public Utilities Company ("FPUC" or "the Company"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, hereby submits this Request for Confidential Classification of Volume 3 of 3 of the Commission Staff's Audit work papers (cross-referenced: PSC Document No. 04815-10) for Audit Control No. 09-350-4-4. These audit work papers contain confidential, proprietary information, including specific account information and employee compensation information. FPUC maintains this information as confidential information, and attests that it has not otherwise been publicly disclosed. In support of this request, FPUC states:

1. Subsection 366.093(1), Florida Statutes, provides that upon request, records received by the Commission which are "found by the commission to be proprietary confidential business information shall be kept confidential and shall be exempt from s. 119.07(1)."

2. "Proprietary confidential business information" is defined as meaning "information, regardless of form or characteristics, which is owned or controlled by the ... company, is intended to be and is treated by the ... company as private in that the disclosure of the information would cause harm to the ratepayers or the 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." Section 366.093(3), Florida Statutes.

3. Proprietary confidential business information includes, but is not limited to, information concerning:

- (a) Trade secrets.
- (b) Internal auditing controls and reports of internal auditors.
- (c) Security measures, systems, or procedures.
- (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 interests, the disclosure of which would impair the competitive business of the provider of the information.
- (f) Employee personnel information unrelated to compensation, duties, qualifications, or responsibilities.

Section 366.093(3), Florida Statutes.

4. The confidential portions of the information being provided to the Commission fall within these statutory definitions, and therefore constitute proprietary confidential business information entitled to protection under Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code.

5. The confidential information in these work papers is treated by the Company as highly confidential information, the disclosure of which could have significant impacts directly upon the Company's ability to compete for services, as well as its ability to retain qualified employees while protecting employee morale.

6. Specifically, FPUC seeks confidential treatment of Volume 3 of 3 of the Audit Work Papers (WP 45-4: Payroll Adjustment) associated with Audit Control No. 09-350-4-4, in its entirety, which consists of 4 pages total, excluding the non-confidential cover page. The information contained in these work papers includes specific payroll allocations and payout amounts associated with a specific employee.

7. The Company maintains salary, compensation, and employee account information as strictly confidential information in an effort to prevent other entities from raiding FPUC for its highly qualified, skilled employees. The Company also protects this information to preserve morale among employees, and believes that disclosure of such information could result in difficulties and potential inefficiencies associated with reduced employee satisfaction and lowered morale. As such, the information, if disclosed, could impair FPUC's competitive interests by impacting its ability to retain qualified employees, and by harming its operations if employee morale is adversely impacted.

8. Along with this request, FPUC is submitting one highlighted, and two redacted copies of the referenced audit work papers, in accordance with Rule 25-22.006(4), Florida Administrative Code. Pursuant to Section 366.093(4), Florida Statutes, and Rule 25-22.006(9), Florida Administrative Code, FPUC requests that the information described above as proprietary confidential business information be protected from disclosure for a period of at least 18 months and asks that all information be returned to the Company as soon as the information is no longer necessary for the Commission to conduct its business.

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Respectfully submitted this 24th day of June, 2010.

By: 
Beth Keating
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Attorneys for Florida Public Utilities Company

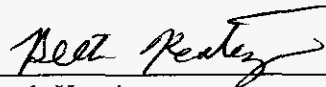
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida Public Utilities Company's REQUEST FOR CONFIDENTIAL CLASSIFICATION, has been furnished by U.S. Mail to the following parties of record this 24th day of June, 2010:

Florida Public Utilities Company Cheryl Martin P.O. Box 3395 West Palm Beach, FL 33402-3395	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Messer Law Firm Norman H. Horton, Jr. P.O. Box 15579 Tallahassee, FL 32317	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Stuart L. Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
TECO Energy, Inc. Matthew Costa P.O. Box 111 Tampa, FL 33601-0111	AGL Resources Inc. Elizabeth Wade/David Weaver Ten Peachtree Place Location 1470 Atlanta, GA 30309
Florida City Gas Melvin Williams 933 East 25 th Street Hialeah, FL 33013-3498	Katherine Fleming Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

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Florida Division of Chesapeake Utilities Corporation Thomas A. Geoffroy P.O. Box 960 Winter Haven, FL 33882-0960	Indiantown Gas Company Brian J. Powers P.O. Box 8 Indiantown, FL 34956-0008
Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870	Robert Scheffel Wright/ John T. LaVia 225 South Adams Street, Suit 200 Tallahassee, FL 32301



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State of Florida



Public Service Commission
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Re: Acknowledgement of Confidential Filing in Docket No. 100004-GU

This will acknowledge receipt by the Florida Public Service Commission, Office of Commission Clerk, of a CONFIDENTIAL DOCUMENT filed on June 24, 2010, in the above-referenced docket.

Document Number 05253-10 has been assigned to this filing, which will be maintained in locked storage.

If you have any questions regarding this document, please contact Kim Peña, Records Management Assistant, at (850) 413-6393.