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November 7, 2002

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**BY HAND DELIVERY**

Ms. Blanca Bayó, Director  
The Commission Clerk and Administrative Services  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

021133-ET

Dear Ms. Bayó:

Enclosed for filing on behalf of Florida Public Utilities Company are an original and fifteen copies of Florida Public Utilities Company's Request for Confidential Classification of Audit Workpapers.

Please acknowledge receipt of this letter by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,

  
Norman H. Horton, Jr.

NHH/amb  
Enclosure  
cc: Mr. Curtis Young

Confidential  
DOCUMENT NUMBER - DATE  
12266 NOV - 7 8  
FPSC - COMMISSION CLERK

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FPSC-BUREAU OF RECORDS

Request  
DOCUMENT NUMBER - DATE  
12265 NOV - 7 8  
FPSC - COMMISSION CLERK

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Request by Florida Public Utilities )  
Company for Confidential Treatment )  
of Audit Workpapers )  
\_\_\_\_\_ )

Docket No.  
Filed: November 7, 2002

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

Florida Public Utilities Company ("FPUC"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006(3)(a)2. and (4), Florida Administrative Code, submits this Request for Confidential Classification of the documents and information described below provided to the Florida Public Service Commission Staff in connection with the staff earnings surveillance audit of FPU for the period ending December 31, 2001 and identified as Audit Control No. 02-1149-4-1. In support of this Request for Confidential Classification, FPUC states as follows:

1. The Staff of the FPSC recently concluded an earnings surveillance audit of FPUC during which the Staff was provided work papers and documents containing information which FPUC 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 some of these documents contain information which FPUC treats as and considers to be proprietary and confidential thus should not be publicly disclosed, FPUC now requests that the Commission grant confidential treatment to these documents.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

2. The specific workpapers which are part of the audit report for which FPUC requests confidential treatment are listed below.

WP No. 1 consisting of 5 pages - all lines;

WP No. 9 consisting of 1 page - all lines;

WP No. 9-1 consisting of 3 pages - all lines;

WP No. 9-2 consisting of 12 pages - all lines;

WP No. 9-3 consisting of 2 pages - all lines;

WP No. 25 consisting of 48 pages - all lines;

WP No. 25-1 consisting of 2 pages - all lines; and

WP No. 25-2 consisting of 4 pages - all lines.

Each of these documents was provided by FPUC to the Staff during the course of the audit and utilized by Staff, and each of the identified workpapers contains information which is considered to be proprietary and confidential.

3. Workpapers 1, 9, 9-1, 9-2 and 9-3 are workpapers of Deloitte & Touche the firm which conducts the annual audit of FPUC or notes made from review of the workpapers of Deloitte & Touche. These documents were provided to Deloitte & Touche as part of their audit and are not disclosed by either FPUC or Deloitte & Touche. These papers contain notes and discussions regarding gas purchase arrangements, asset purchases, nonregulated and consolidated operations, and internal procedures and plans and other matters, which, if disclosed would harm the company and its customers or impair the efforts of the company to conduct its businesses and are exempt from disclosure pursuant to section 366.093(3)(a)(b) and (c), Florida Statutes. These audit notes and

workpapers are used by Deloitte & Touche as part of their audit process and final report which is public.

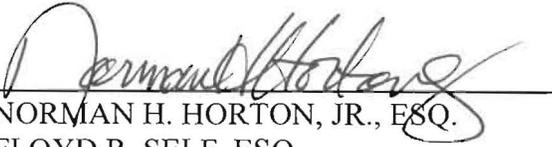
4. Workpapers 25, 25-1 and 25-2 contain information relative to the asset purchase arrangement which culminated with the asset purchase of South Florida Natural Gas in 2001. These documents contain contractual information relative to the initial and final negotiations for the purchase and disclosure of these documents would impair the efforts of FPUC to negotiate contracts on favorable terms in the future. Access to these documents would enable competitors or other parties to gather information relative to the negotiations which could be of value to them in future business activities and contrary to the interests of FPUC and its customers.

5. Under separate cover, FPUC is providing a copy of the unedited documents to the PSC. Since FPUC is requesting the entire document be considered proprietary and confidential, a separate, redacted version is not included.

6. FPUC requests that the Commission determine that the documents identified herein are confidential and proprietary and not subject to public disclosure.

Dated this 5th day of November, 2002.

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FLOYD R. SELF, ESQ.

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