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August 29, 2011

BY HAND DELIVERY

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

claim of confidentiality
 notice of intent
 request for confidentiality
 filed by OPC
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COMMISSION
CLERK

Re: Docket No. 110133-GU: **Petition for approval of acquisition adjustment and recovery of regulatory assets, and request for consolidation of regulatory filings and records of Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation.**

Dear Ms. Cole:

Enclosed for filing in the above-referenced Docket, please find the original and seven (7) copies of Florida Public Utilities Company's Request for Confidential Classification of certain information contained in Staff's Audit Workpapers associated with the audit conducted in this Docket (Audit Control No. 11-129-4-1). In accordance with the Rule 25-22.006(4), Florida Administrative Code, a copy of the referenced documents with the confidential information highlighted is included with this filing in a separate envelope marked Confidential. The Company has also included two redacted copies of the referenced document.

Thank you for your assistance with this filing. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Beth Keating

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

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DOCUMENT NUMBER - DATE
06225 AUG 29 =
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of acquisition)
adjustment and recovery of regulatory)
assets, and request for consolidation of)
regulatory filings and records of Florida)
Public Utilities Company and Florida)
Division of Chesapeake Utilities)
Corporation.)
_____)

Docket No. 110133-GU

Filed: August 29, 2011

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

Florida Public Utilities Company ("FPU" or "Company") by and through its undersigned counsel, pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, hereby submits its Request for Confidential Classification for information contained in the Staff Audit Workpapers associated with the audit conducted in this Docket (Audit Control No. 11-129-4-1) (cross-referenced Document No. 05685-11). In support thereof, FPU hereby states that:

1. Certain specified information included in the Staff's Audit workpapers includes financial information and corporate strategic information that has not otherwise been publicly disclosed. If disclosed, particularly out of context, this information could both harm the Company's ability to continue to obtain financing on favorable terms and impair the Company's ability to contract for goods and services on favorable terms, which would ultimately have detrimental impacts on the Company's ratepayers, as well as the Company's business operations.
2. The information for which FPU seeks confidential classification is information that the Company treats as confidential, and that meets the definition of "proprietary confidential business information" as set forth in Section 366.093(3), Florida Statutes, which provides:

(3) 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:

- (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.

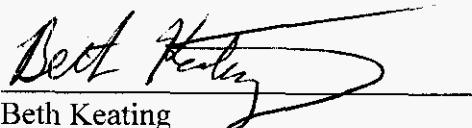
3. Attached as Exhibit A to this Request is a matrix identifying the specific portions of the Audit Workpapers for which FPU is seeking confidential treatment, along with the specific justification for each item specified in this request. The Company has also included a separate envelope labeled "Confidential" which contains a highlighted copy of the Audit Workpapers. Also, included with this filing are two redacted copies of the information.

4. FPU asks that confidential classification be granted for a period of at least 18 months. Should the Commission no longer find that it needs to retain the information, FPU respectfully requests that the confidential information be returned to the Company.

WHEREFORE, FPU respectfully requests that the highlighted information contained in Staff's Audit Workpapers associated with Audit Control No. 11-129-4-1 be classified as

“proprietary confidential business information,” and thus, exempt from Section 119.07, Florida Statutes.

RESPECTFULLY SUBMITTED this 29th day of August, 2011.

A handwritten signature in black ink, appearing to read "Beth Keating", is written over a horizontal line.

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

CERTIFICATE OF SERVICE

I HEREBY ATTEST that a true and correct copy of the foregoing Request has been served upon the following by U.S. Mail this 29th Day of August, 2011:

| | |
|--|--|
| Patricia Christensen Office of the Public Counsel c/o The Florida Legislature 111 West Madison St., Rm. 812 Tallahassee, FL 32399-1400 | Keino Young, Esquire Office of the General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 |
|--|--|



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EXHIBIT A**Justification Matrix**

| Page | Paragraph | Lines | Reason |
|-------------|--|--|---|
| 8 p1 | 4 (April 13, 2009: Special Directors' Meeting) | Highlighted portions of lines 2 and 3. | Reveals internal strategic information, the disclosure of which could adversely impact corporate operations to the detriment of ratepayers. |
| 8 p2 | 1 (June 10, 2009: Special Directors' Meeting) | Highlighted portions of lines 3 – 5. | Reveals internal budgetary projections and strategy the disclosure of which, particularly out of context, could impair the Company's ability to contract for goods and services at favorable rates and terms. |
| 8 p3 | 3 (November 4, 2009: Directors' Meeting) | Highlighted portions of lines 6 and 7. | Reveals internal strategies, the disclosure of which could impair the Company's ability to negotiate favorable terms in future dealings, and thus, impair the Company's ability to operate in the market effectively. |
| 8 p3 | 8 (December 15, 2009: Directors' Meeting) | Highlighted portions of lines 2 – 4. | Reveals internal strategies, the disclosure of which could impair the Company's ability to negotiate favorable terms in future dealings, and thus, impair the Company's ability to operate in the market effectively. |

| Page | Paragraph | Lines | Reason |
|------|--|--|--|
| 8 p3 | 10 (December 15, 2009: Directors' Meeting) | Highlighted portions of lines 1-2. | Reveals internal financial projections, the disclosure of which could impair the Company's ability to negotiate for goods, services, and financing at the best possible terms, which would impair the Company's operations to the detriment of the ratepayers. |
| 8 p4 | 1 (Carry over from previous paragraph headed: December 15: 2009: Directors' Meeting) | Highlighted portion of line 1. | Reveals internal financial strategy information, the disclosure of which could impair the Company's ability to compete for, and retain, the services of corporate executives |
| 8 p4 | 12 (May 5, 2010: Directors' Meeting) | Highlighted portion of line 3. | Reveals strategic planning information, the disclosure of which, particularly out of context, could cause unwarranted speculation and have unintended, detrimental impacts on the Company's financial status. |
| 8 p4 | 13 (June 15-16, 2010: Directors' Meeting) | Highlighted portions of lines 3 and 4. | Reveals internal financial information and investment strategies, the disclosure of which could impair the Company's ability to negotiate future deals and contract for goods and services under favorable terms and |

| Page | Paragraph | Lines | Reason |
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| | | | conditions. |
| 8 p5 | 2 (September 15, 2010: Directors' Meeting) | Highlighted portions of lines 3 and 4. | Reveals forward-looking financial information, the disclosure of which could adversely impact the Company's financing to the detriment of ratepayers. |
| 8 p5 | 5 (March 2, 2011: Directors' Meeting) | Highlighted portion of line 4. | Reveals internal corporate financing and allocation information, the disclosure of which could impair the Company's efforts to contract for goods and services at favorable rates and terms, which would ultimately be to the detriment of Florida ratepayers. |
| 8 p5 | 6 (May 4, 2011: Directors' Meeting) | Highlighted portions of lines 3, 7, and 8. | Reveals internal corporate strategies and planning, the disclosure of which could impair the Company's ability to engage in competitive negotiations. |
| 9 p1 | 5 – 7 (March 1, 2011: Operational Review – Purchasing Report 2010.02) | Highlighted lines in all three paragraphs. | Reveals internal corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely |

| Page | Paragraph | Lines | Reason |
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| | | | impact ratepayers. |
| 9 p1 | 8 (May 27, 2010: Accounts Payable, 1 st Phase 2010) | Highlighted portions of lines 6 – 11) | Reveals internal corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |
| 9 p2 | 1 (Carry over paragraph from previous page, titled: November 19, 2010 (Accounts Payable, 2 nd Phase 2010) | Highlighted portions of lines 3 – 6. | Reveals internal corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |
| 9 p2 | 2 (June 28, 2010: Fixed Assets) | Highlighted portions of lines 5 – 9. | Reveals internal corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |
| 9 p2 | 3 (April 15, 2010: | Highlighted portions | Reveals internal |

| Page | Paragraph | Lines | Reason |
|------|---|--|--|
| | Information Technology) | of lines 1 – 4. | corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |
| 9 p2 | 4 (October 6, 2010: Information Technology) | Highlighted portions of lines 4 – 10. | Reveals internal corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |
| 9 p2 | 5 (June 20, 2010: Material Inventory) | Highlighted portions of lines 3 and 4. | Reveals internal corporate information and review process for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |
| 9 p2 | 6 (November 2, 2010: Revenue) | Highlighted portions of lines 4 and 5. | Reveals internal corporate information and review process |

| Page | Paragraph | Lines | Reason |
|------|-----------|-------|--|
| | | | for Sarbanes-Oxley, the disclosure of which, out of context, could have unintended, detrimental impacts on the Company's financing and operations that would, ultimately, adversely impact ratepayers. |