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ORIGINAL  
FILE COPY

December 21, 1995

Blanca Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

HAND DELIVERY

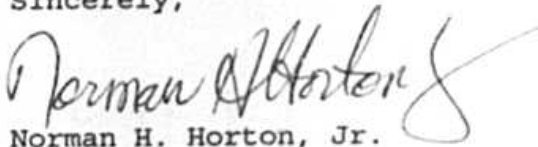
Re: FPSC Docket No. 950003-GU

Dear Ms. Bayo:

On behalf of Florida Public Utilities Company ("FPU"), enclosed for filing in the above-referenced docket are an original and ten copies of FPU's Request for Confidential Information Classification of portions of the workpapers supplied to the Commission Staff as a part of the PGA true-up audit. The information for which confidential treatment is sought is submitted in a sealed envelope and has been highlighted in yellow.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter. Thank you for your assistance in processing this filing.

Sincerely,



Norman H. Horton, Jr.

NHH:amb

Enclosures

cc: Parties of Record

Mr. George Bachman (without enclosures)

Mr. Marc L. Schneidermann (without enclosures)

DOCUMENT NUMBER-DATE

12924 DEC 21 95

FPSC-RECORDS/REPORTING

ORIGINAL  
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas )  
Adjustment Cost Recovery )  
\_\_\_\_\_ )

Docket No. 950003-GU  
Filed: December 21, 1995

FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST  
FOR CONFIDENTIAL INFORMATION CLASSIFICATION

Florida Public Utilities Company ("FPU"), pursuant to section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, herewith submits its Request for Confidential Classification of portions of the workpapers provided to Florida Public Service Commission ("Commission") Staff auditors. In support thereof, FPU states:

1. As part of the Commission's purchased gas adjustment ("PGA") true-up audit, FPU provided to the Commission's Staff auditor various schedules, invoices, and workpapers to be used by the auditors as part of their review of the purchased gas adjustment (PGA) schedules prepared by FPU. These documents contain information deemed by FPU to be proprietary and confidential business information. In addition to the documents prepared or provided by FPU, the auditors took notes or created documents which repeat or reveal the confidential material.

DOCUMENT NUMBER-DATE  
12924 DEC 21 95  
FPSC-RECORDS/REPORTING

2. A copy of the confidential information provided to or generated by Staff is attached hereto in a sealed envelope as Exhibit "B", with the confidential information highlighted in yellow. Also attached is a redacted copy of Exhibit "B".

3. Attached hereto as Exhibit "A" is a detailed justification for the requested confidential treatment of the highlighted portions of FPU's documents contained in Exhibit "B".

4. The material for which confidential classification is sought is intended to be and is treated by FPU as proprietary and has not been publicly disclosed with the exception of some auditor-created workpapers or handwritten notes. The information is the same information contained in FPU's prior PGA filings, which have been granted confidential classification in prior Commission orders. Specifically, confidential treatment has been granted to the schedules and invoices to which these workpapers apply by the following orders:

<u>Schedule Month</u>	<u>Order No.</u>
Oct. 1994	94-1497-CFO-GU
Nov. 1994	95-0053-CFO-GU
Dec. 1994	95-0254-CFO-GU
Jan. 1995	95-0493-CFO-GU
Feb. 1995	95-0455-CFO-GU
Mar. 1995	95-0726-CFO-GU
Apr. 1995	95-0775-CFO-GU

May	1995	95-0996-CFO-GU
June	1995	95-1077-CFO-GU
July	1995	Pending
Aug.	1995	Pending
Sept.	1995	Pending

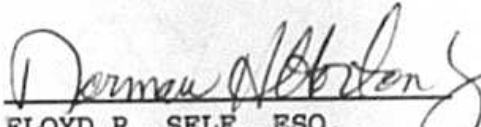
The auditor-created documents extract data from one or more schedules and invoices which have been granted confidential treatment and the handwritten notes reference specific data from confidential documents.

5. FPU requests that the information for which it seeks confidential classification not be declassified for a period of 18 months as provided in section 366.093(4), Florida Statutes. The time period requested is necessary to allow FPU to negotiate future gas purchase contracts with its suppliers/competitors, and publicly disclosing this information would adversely affect the ability of FPU to negotiate such future contracts on favorable terms.

WHEREFORE, Florida Public Utilities Company respectfully requests the Commission grant its Request for Confidential Information Classification of the information identified in Exhibit "B".

Dated this 21st of December, 1995.

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

Attorneys for Florida Public Utilities  
Company

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of the foregoing Florida Public Utilities Company's Request for Confidential Information Classification have been served by hand delivery (\*) and/or U. S. Mail this 21st day of December, 1995 upon the following:

Robert V. Elias, Esq.\*  
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Florida Public Service  
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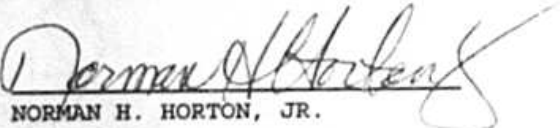
  
NORMAN H. HORTON, JR.

Exhibit "A"  
FLORIDA PUBLIC UTILITIES COMPANY

Justification for Confidentiality Data Obtained During a PSC Audit of Florida Public Utilities Company's PGA/True-up filings for the twelve (12) months ended September 1995 under Docket NO. 950003-GU / AFAD NO. 95-233-4-2:

<u>SCHEDULES</u>	<u>PAGE(S)</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-4:	AUDIT-27	1-28	SEE BELOW	SEE BELOW
	AUDIT-40	1-16	SEE BELOW	SEE BELOW
			PRODUCER NAME,	(1)
			RECEIPT POINT,	(1)
			GROSS AMOUNT,	(1)
			NET AMOUNT,	(1)
			MONTHLY GROSS,	(1)
			MONTHLY NET,	(1)
			WELLHEAD PRICE,	(1)
			CITYGATE PRICE	(1, 2)
GAS INVOICES:	AUDIT-1	1-80	ALL	(3)
	AUDIT-2	1-80	ALL	(3)
	AUDIT-3	1-80	ALL	(3)
	AUDIT-4	1-80	ALL	(3)
	AUDIT-5	1-80	ALL	(3)
	AUDIT-6	1-80	ALL	(3)
	AUDIT-15	1-80	ALL	(3)
	AUDIT-16	1-80	ALL	(3)
	AUDIT-17	1-80	ALL	(3)
	AUDIT-18	1-80	ALL	(3)
	AUDIT-19	1-80	ALL	(3)
	AUDIT-20	1-80	ALL	(3)
	AUDIT-29	1-80	ALL	(3)
	AUDIT-31	1-80	ALL	(3)
	AUDIT-32	1-80	ALL	(3)
	AUDIT-33	1-80	ALL	(3)
	AUDIT-34	1-80	ALL	(3)
DETAIL OF SCHEDULE A-1 SUPPORTING DETAIL....	AUDIT-14	24-29	SEE BELOW	SEE BELOW
	AUDIT-30	23-29	SEE BELOW	SEE BELOW
			INVOICE NUMBER,	(1,2,3,4)
			VENDOR NAME,	(1,2,3,4)
			SYSTEM SUPPLY	(1,2,3,4)
			END USERS	(1,2,3,4)
			OSSS CURRENT**	(1,2,3,4)
			OSSS PRIOR PERIOD	(1,2,3,4)
			INVOICE TOTAL	(1,2,3,4)

Exhibit "A" (con't)  
FLORIDA PUBLIC UTILITIES COMPANY

<u>ITEMS</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
FPU OFF-	AUDIT-8:	10-13	A, B	(4)
SYSTEMS		19, 21, 25	E, F, G	(4)
SALES		23	E, G	(4)
INVOICES		27	G	(4)
		29, 31	B, C, D, E	(4)
	AUDIT-9:	11-15	A, B	(4)
		21, 22, 24	E, F, G	(4)
		26	E, G	(4)
		28	G	(4)
		31	A, B, C, D, E	(4)
	AUDIT-10:	11-14	A, B, C	(4)
		20, 26	A, B, C	(4)
		20-24, 26	E, F, G	(4)
		28	E, G	(4)
	AUDIT-11:	11-14	A, B	(4)
		20, 22	A, B, C, E, F, G	(4)
		23-24	E, F, G	(4)
		26	E, G	(4)
	AUDIT-21:	10-13	A, B	(4)
		15	C	(4)
		19, 20, 22	E, F, G	(4)
		24	E, G	(4)
		26	E, F, G	(4)
		28	G	(4)
		30-32	B, C, D, E	(4)
	AUDIT-22:	9-12	A, B	(4)
		18, 20, 24	E, F, G	(4)
		22	E, G	(4)
		26	G	(4)
		28, 30	B, C, D, E	(4)
	AUDIT-25	10-13	A, B	(4)
		19, 21, 25	E, F, G	(4)
		23	E, G	(4)
		27	G	(4)
		29, 31	B, C, D, E	(4)
	AUDIT-35	11-14	A, B	(4)
		20	E, F, G	(4)
		22	G	(4)
	AUDIT-36	11-14	A, B, C	(4)
		20	E, F, G	(4)
		22	E, G	(4)



Exhibit "A" (con't)  
FLORIDA PUBLIC UTILITIES COMPANY

	AUDIT-37	10-14	A, B, C	(4)
		20	E, F, G	(4)
		22	G	(4)
	AUDIT-39:	10-13	A, B	(4)
		15	C	(4)
		19, 20, 22	E, F, G	(4)
		24	E, G	(4)
		26	E, F, G	(4)
		28	G	(4)
		30-32	B, C, D, E	(4)
	AUDIT-42:	9-12	A, B	(4)
		18, 20, 24	E, F, G	(4)
		22	E, G	(4)
		26	G	(4)
		28, 30	B, C, D, E	(4)
	AUDIT-43:	10-13	A, B	(4)
		19, 21, 25	E, F, G	(4)
		23	E, G	(4)
		27	G	(4)
		29, 31	B, C, D, E	(4)
OFF-	AUDIT-7:	7, 9, 11, 13	A, C, E, G, I	(4)
SYSTEMS		15	C, E, G, I	(4)
SALES	AUDIT-12:	3	D, E, F	(4)
SUPPORTING		9-26	B-I	(4)
DOCUMENTATION		39	B, D, F, H, I	(4)
	AUDIT-13:	43	D, E, F	(4)
		44-69	B, C, D, E, F, G, H, I	(4)
		79	B, D, F, H, I	(4)
	AUDIT-23:	3, 4	D-G	(4)
		10	B, D, F	(4)
		12	B, D	(4)
		14, 18	B, D, F, H, J	(4)
		16	E, D, F, J	(4)
	AUDIT-24:	1	B-F, H-L, N-R, T-X, AA-AC	(4)
		6-39	B, D, F, H, J, L, N, P, R, T	(4)
		6-39	V, X, Z, AB, AD, AF, AH, AJ	(4)
		42-44	F-J	(4)

Exhibit "A" (con't)  
**FLORIDA PUBLIC UTILITIES COMPANY**

AUDIT-26:	3,4	D,E,F,G	(4)	
	10	B,D,F	(4)	
	12	B,D	(4)	
	14	B,D,F,H,J	(4)	
	16	B,D,F,J	(4)	
	18	B,D,F,H,J	(4)	
AUDIT-38:	3,4	D,E,F,G	(4)	
	10	B,D,F	(4)	
	12	B,D	(4)	
	14	B,D,F,H,J	(4)	
	16	B,D,F,J	(4)	
	18	B,D,F,H,J	(4)	
AUDITOR'S	AUDIT-28:	10	A	(1,2,3)
WORKPAPERS		10-16	B	(1,2,3)
COST OF GAS				
BY SUPPLIER	AUDIT-41:	10,20,29	A	(1,2,3)
AND PERIOD		10-34	B	(1,2,3)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

(3) It is necessary to keep all natural gas supply invoices and related transactions confidential with the exception of the Florida Gas Transmission Company invoices and transactions. The identity of the individual gas suppliers could be determined by any person familiar with the format, fonts and/or type sizes used by each gas supplier in constructing their invoices. As such, Florida Public Utilities is petitioning to keep every element of all gas supply invoices, with the exception of Florida Gas Transmission invoices, confidential. These invoices contain the following data which must be kept confidential to comply with the terms of the Company's gas supply contracts: the suppliers' identities, the period(s) the gas supply invoice(s) are for, the suppliers' account number(s) identifying FPU, the invoice number(s), the invoice date(s), payment due date(s), description(s) of service(s) provided, the pipeline(s) to which the gas was delivered, the amount(s) of gas delivered to the Company or to FGT for the Company's account detailed by FGT zone and/or receipt point name(s) and/or meter number(s) and/or upstream pipeline(s) name(s), the corresponding volumes and unit prices, the sub-totals of the charges, price computation methodologies based on contract terms between supplier(s) and FPU, the total invoice amount(s), payment instructions, suppliers' accounting and/or gas control representative(s) name(s) and telephone number(s). Release of any or all of the above data would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. Furthermore, Florida Public Utilities Company is contractually obligated to keep confidential all material terms of its gas supply agreements and transactions between its gas suppliers and the Company. Each gas invoices represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract.

Exhibit "A" (con't)

FLORIDA PUBLIC UTILITIES COMPANY

(4) The item represents transaction by Florida Public Utilities Company and affects it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's cash out program. Transactions of these types are with other pipeline customers. For competitive purposes only, FPU must be assured that no other pipeline customer will be able to ascertain the parties involved in this transaction with FPU nor the prices of the components of such transactions nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(5) The item represents revenue received by Florida Public Utilities Company and credited to it's PGA for imbalances traded and as an alternative to Florida Gas Transmission Company's relinquishment program. Transactions of these types can potentially be done with customers off and on FPU's gas distribution system. For competitive purposes only, FPU must be assured that no other firm capacity holder on FGT will be able to ascertain the customer(s) involved in this transaction with FPU nor the prices of the components of such transactions, except for the FGT commodity rate, nor the quantities involved in this transaction. Otherwise future transactions of this type may be put at undue risk. FPU is hereby requesting that the name(s) of the customer(s), the total units purchased and sold, all negotiable pricing information and commodity information be kept confidential. Of the pricing information only the FGT-1 usage charge should be made public since it is a non-negotiable tariff rate. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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EXHIBIT "B"

A.001T-1

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AUDIT-5



7 PUC  
Cost of Case Services

10/12/95  
11/12/95

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AUDIT-6

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	A	B	C	D	E	F	G	H	I
1	Breakdown of revenues credited to gas supply								
2	expenses during November 1994								
3									
4									
5					Commodity	Commodity			
6		Demand		(Pipeline)	(Other)				Total
7									
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**CONFIDENTIAL**

Oil Supply System Nov 94

11/15/94  
B-2/2/95

PBC



# FLORIDA

## PUBLIC UTILITIES COMPANY

### INVOICE

Date: December 1, 1994

Due Date: December 10, 1994

# CONFIDENTIAL

INVOICE NUMBER:	121120151201				
<u>Description</u>	<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>	
Commodity Cost of Gas *	MMBtu				(A)
FTS-1 Reservation Charge	MMBtu				
FTS-1 Usage Charge	MMBtu		\$0.1149		
FPU Administrative Charge	MMBtu				(B)
TOTAL DUE					
					(43-1) 2
Mail payment to:	Florida Public Utilities Company Attention: Christopher M. Snyder Post Office Box 3395 West Palm Beach, Florida 33402-3395				
Please enclose one copy of this invoice with payment.					

Σ (A) = 43,565.76

AUDIT - 8

(1)



**FLORIDA**  
**PUBLIC UTILITIES COMPANY**

**INVOICE**

Date: December 1, 1994  
Due Date: December 10, 1994

**FIDENTIAL**

INVOICE NUMBER:	121123561201				
<u>Description of Deliveries</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
Commodity Cost of Gas *	Tier #1	MMBtu			
	Tier #2	MMBtu			
FTS-1 Reservation Charges					
FTS-1 Usage Charges				\$0.1149	
TOTAL DUE					

43-1  
2

Mail payment to:	Wire transfer payment to:
Florida Public Utilities Company	SunBank/South Florida, NA
Attention: Christopher M. Snyder	501 East Las Olas Boulevard
Post Office Box 3395	Ft. Lauderdale, Florida 83301
West Palm Beach, Florida 33402-3395	ABA #
	For the credit of Florida Public Utilities Company
	General Account No.

Please enclose one copy of this invoice with payment.

AUDIT-9

(2)



# FLORIDA

## PUBLIC UTILITIES COMPANY

### INVOICE

Date: December 1, 1994  
 Due Date: December 10, 1994

# CONFIDENTIAL

INVOICE NUMBER: 121123551201

Description of Deliveries	POI	Basis	Units	Price	Amount
		MMBtu			
		MMBtu			
		MMBtu			
		MMBtu			
		MMBtu			
		MMBtu			

TOTALS

Mail payment to:	Wire transfer payment to:
Florida Public Utilities Company	SunBank/South Florida, NA
Attention: Christopher M. Snyder	501 East Las Olas Boulevard
Post Office Box 3395	Ft. Lauderdale, Florida 33301
West Palm Beach, Florida 33402-3395	ABA:
	For the credit of Florida Public Utilities Company
	General Account No. _____

43-1  
2/1

Please enclose one copy of this invoice with payment.

Broken down between Demand, Commodity (Pipeline)  
 + Commodity (Other) on  $\frac{43-1}{2-2} - \frac{43-1}{2-3}$

AUDIT-10

3

4800  
Off System Sales Invoice

1000/1/95  
11/21/95  
11/21/95

(3)

A	B	C	D	E	F	G	
1	FLORIDA						
2	PUBLIC UTILITIES COMPANY						
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7	INVOICE						
8							
9	Date: December 1, 1994						
10	Due Date: December 10, 1994						
11	<b>CONFIDENTIAL</b>						
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16	INVOICE NUMBER:		121123641201				
17							
18	Description of Deliveries		POI	Basis	Units	Price	Amount
19				MMBtu			
20				MMBtu			
21				MMBtu			
22				MMBtu			
23				MMBtu			
24				MMBtu			
25							
26	TOTALS						
27							
28							
29							
30	Mail payment to:			Wire transfer payment to:			
31							
32	Florida Public Utilities Company			SunBank/South Florida, NA			
33	Attention: Christopher M. Snyder			501 East Las Olas Boulevard			
34	Post Office Box 3395			FL Lauderdale, Florida 33301			
35	West Palm Beach, Florida 33402-3395			ABA			
36	For the credit of Florida Public Utilities Company						
37	General Account No.						
38							
39							
40							
41	Please enclose one copy of this invoice with payment.						
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Broken down between Demand,  
Commodity Pipeline - Commodity - Other  
on 43-1  
2-2 - ~~pg 2~~ pg 2

(4)

AUDIT

43-1  
2-1

RC

ADDIT-12

①

CONFIDENTIAL

	A	B	C	D	E	F	G	H	I
1					FTG Charge			Delay	
2					Rate 9-A			Rate	
3									
4					Pipeline	Pipeline			Pipeline
5		Delivery	Sales	Sales	Commodity	Commodity	Demand	Demand	Other
6		Volume	Price	Revenue	Unit Cost	Cost	Unit Cost	Cost	Cost
7		(MMBtu)	(\$/MMBtu)	(\$)	(\$/MMBtu)	(\$)	(\$/MMBtu)	(\$)	(\$)
8	Date	A	B	C=A*B	D	E=A*D	F	G=A*F	H=C-E-G
9	11/01/94								
10	11/02/94								
11	11/03/94								
12	11/04/94								
13	11/05/94								
14	11/06/94								
15	11/07/94								
16	11/08/94								
17	11/09/94								
18	11/10/94								
19	11/11/94								
20	11/12/94								
21	11/13/94								
22	11/14/94								
23	11/15/94								
24	11/16/94								
25	11/17/94								
26	11/18/94								
27	11/19/94	0	0.0000	0.00	0.0000	0.00	0.2550	0.00	0.00
28	11/20/94	0	0.0000	0.00	0.0000	0.00	0.2550	0.00	0.00
29	11/21/94	0	0.0000	0.00	0.0000	0.00	0.2550	0.00	0.00
30	11/22/94	0	0.0000	0.00	0.0000	0.00	0.2550	0.00	0.00
31	11/23/94	0	0.0000	0.00	0.0000	0.00	0.2550	0.00	0.00
32	11/24/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
33	11/25/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
34	11/26/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
35	11/27/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
36	11/28/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
37	11/29/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
38	11/30/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
39	Totals					8,245.50			

	A	B	C	D	E	F	G	H	I
41							FVC Calc		
42							434		
43							2-3 p 5		
44				Pipeline	Pipeline				Pipeline
45	Delivery	Sales	Sales	Commodity	Commodity	Demand	Demand		Other
46	Volume	Price	Revenue	Unit Cost	Cost	Unit C...	Cost		Cost
47	(MMBtu)	(\$/MMBtu)	(\$)	(\$/MMBtu)	(\$)	(\$/MMBtu)	(\$)		(\$)
48	Date	A	B	C=A*B	D	E=A*D	F	G=A*F	H=C-E-G
49	11/01/94								
50	11/02/94								
51	11/03/94								
52	11/04/94								
53	11/05/94								
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66	11/18/94								
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68	11/20/94								
69	11/21/94								
70	11/22/94								
71	11/23/94	0	0.0000	0.00	0.0000	0.00	0.2550	0.00	0.00
72	11/24/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
73	11/25/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
74	11/26/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
75	11/27/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
76	11/28/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
77	11/29/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
78	11/30/94	0	0.0000	0.00	0.0000	0.00	0.2395	0.00	0.00
79	Totals								

ADDIT = 13  
~~43-1~~  
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CONFIDENTIAL

FVC  
 3000 System Sales  
 Cost 2 line  
 11/15/11/21/95



FLUC  
Detail of Cost of Gas June 95

11/27/95  
4/21/95

FLORIDA PUBLIC UTILITIES COMPANY  
DETAIL OF SCHEDULE A-1 SUPPORTING DETAIL  
AS REQUIRED BY MAX FULFORD, FLORIDA PUBLIC SERVICE COMMISSION

JUNE  
Commodity (Pipeline)

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current	OSSS Prior Period	Invoice Total
13	6305	Florida Gas Transmission Company	8,387.19	0.00	1,443.32	0.00	9,830.51
14	6293	Florida Gas Transmission Company	5,873.03	7,979.65	0.00	0.00	13,852.68
15	6294	Florida Gas Transmission Company	561.89	765.93	0.00	0.00	1,327.82
N/A	N/A	OSSS - Prior Period Adjustment	(0.01)	0.00	0.00	41,914.83	41,914.82
Totals			14,822.10	8,745.58	1,443.32	41,914.83	66,925.83

Commodity (Other)

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current **	OSSS Prior Period	Invoice Total
N/A	N/A	OSSS - Prior Period Adjustment	14,086.45	0.00	0.00	857,025.74	871,112.19
Totals			463,564.10	0.00	35,785.18	857,025.74	1,356,375.02

Demand & Other

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current	OSSS Prior Period	Invoice Total
10*	6267	Florida Gas Transmission Company	99,226.78	0.00	6,292.64	0.00	105,519.42
11*	6132	Florida Gas Transmission Company	90,566.09	125,942.04	0.00	0.00	216,508.13
12*	6133	Florida Gas Transmission Company	8,664.00	12,088.44	0.00	0.00	20,752.44
N/A	N/A	OSSS - Prior Period Adjustment	48,244.60	0.00	0.00	136,867.54	185,112.14
Totals			246,701.47	138,030.48	6,292.64	136,867.54	527,892.13

Reservation Invoice Breakdown

Page Number	Invoice Number	Vendor Name	Reservation Charge	No-Notice Charge	Revenue Sharing	Invoice Total
10*	6267	Florida Gas Transmission Company	106,740.78	2,082.00	(1,221.36)	107,601.42
11*	6132	Florida Gas Transmission Company	218,635.20	0.00	(2,127.07)	216,508.13
12*	6133	Florida Gas Transmission Company	20,956.32	0.00	(203.88)	20,752.44
Totals			346,332.30	2,082.00	(3,552.31)	344,861.99

NOTE: No-Notice Service & Revenue Sharing Credits are invoiced on the Reservation Invoices.

NOTE: Placement of Off-Systems Sales does not indicate all supplies came from one supplier. OSSS is placed under one supplier for ease of calculations and for presentation purposes.

CONFIDENTIAL CONFIDENTIAL

$\Sigma \textcircled{A} = 1,953,275$  (43-2)

⊕ Prior Period City explanation on worksheet.  
 v = (sum of invoices) on 43-2  
 ⊖ Prior Period City 43-2  
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AUDIT-20

FLUC  
Cost of Gas Invoice

11/12/95  
to 11/1/95

A	B	C	D	E	F	G
1	<b>FLORIDA</b>					
2	<b>PUBLIC UTILITIES COMPANY</b>					
3	<b>INVOICE</b>					
8				Date:	July 3, 1995	
9				Due Date:	July 13, 1995	
15	ACCOUNT NUMBER:					
17	Description		Basis	Units	Price	Amount
19	Commodity Cost of Gas *		Tier 1	MMBtu		
20			Tier 2	MMBtu		
22	FTS-1 Reservation Charge			MMBtu		
24	FTS-1 Usage Charge			MMBtu	\$0.0717	
26	FPU Administrative Charge			MMBtu		
28	TOTAL DUE					
36	Mail payment to:		Florida Public Utilities Company Attention: Christopher M. Snyder Post Office Box 3395 West Palm Beach, Florida 33402-3395			
41	Please enclose one copy of this invoice with payment.					

CONFIDENTIAL

**CONFIDENTIAL**

(3)

AUDIT - 21 432



FLORIDA PUBLIC UTILITIES COMPANY

Post Office Box 3395

West Palm Beach, Florida 33402-3395

INVOICE

Date: November 1, 1994

Due Date: November 10, 1994

INVOICE NUMBER: 121120151101

Description	Basis	Units	Price	Amount
Commodity Cost of Gas *	MMBtu			
FTS-1 Reservation Charge	MMBtu			
FTS-1 Usage Charge	MMBtu		\$0.0717	
FPU Administrative Charge	MMBtu			
TOTAL DUE				

*Amount billed  
out of mying  
Oct 94 entry*  
 $\frac{442}{1.48^2}$

Please remit payment to: Florida Public Utilities Company  
 Attention: Christopher M. Snyder  
 Post Office Box 3395  
 West Palm Beach, Florida 33402-3395

Please enclose one copy of this invoice with payment.

CONFIDENTIAL

$\Sigma \textcircled{A} = 29,996.38$   
 $\frac{43.2}{3.591}$

AUDIT-22

p 2

AUDIT-23

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1				Florida Public Utilities Company											
2				Calculation of Off-Systems Sales Profit											
3															
4															
5															
6		Commodity		FTS-1		FTS-1		FPSC Tax							
7		Cost of		Reservation		Usage		on Fuel				FPUC		Customer	
8		Gas		Charge		Charge		Expenses		Totals		Profit		Profit	
9															
10		Units (MMBtu)						N/A		N/A		N/A		N/A	
11															
12		Unit Cost				\$0.0717		N/A		N/A		N/A		N/A	
13															
14		Cost (\$)										N/A		N/A	
15															
16		Revenues (\$)						\$0.00				N/A		N/A	
17															
18		Net Revenue (\$)										\$1,768.18		\$1,768.18	
19															
20															
21										FPSC Tax on Profit		\$6.63		\$6.63	
22															
23										Total		\$1,761.55		\$1,761.55	
24															

Cost referenced to  
 JE WP 43-2  
 1-4

**CONFIDENTIAL**

68K

11/27/95  
11/21/95

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(13)

40 Summary of FPUC on line to  
41 arrive at right way for month

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Invoice  
holder

44  - Agnew #1

CONFIDENTIAL  
drive

(13)  
pg 5

AUDIT - 24	1/3	2/3
	1	2

A	B	C	D	E	F	G
1	FLORIDA					
2	PUBLIC UTILITIES COMPANY					
3						
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6	<b>INVOICE</b>					
7						
8					Date:	February 1, 1995
9					Due Date:	February 10, 1995
10						
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14						
15	INVOICE NUMBER:	121120150201				
16						
17	<u>Description</u>		<u>Basis</u>	<u>Units</u>	<u>Price</u>	<u>Amount</u>
18						
19	Commodity Cost of Gas *	Tier 1	MMBtu			
20						
21	FTS-1 Reservation Charge		MMBtu			
22						
23	FTS-1 Usage Charge		MMBtu		\$0.1989	
24						
25	FPU Administrative Charge		MMBtu			
26						
27	TOTAL DUE					
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33						
34	Mail payment to:	Florida Public Utilities Company				
35		Attention: Christopher M. Snyder				
36		Post Office Box 3395				
37		West Palm Beach, Florida 33402-3395				
38						
39	Please enclose one copy of this invoice with payment.					
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**CONFIDENTIAL**

Σ (A) 52,317.47

27  
AUDIT - 25 (2)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1				Florida Public Utilities Company											
2				Calculation of Off-Systems Sales Profit											
3															
4															
5															
6		Commodity		FTS-1		FTS-1		FPSC Tax							
7		Cost of		Reservation		Usage		on Fuel				FPUC		Customer	
8		Gas		Charge		Charge		Expenses		Totals		Profit		Profit	
9															
10		Units (MMBtu)						N/A		N/A		N/A		N/A	
11															
12		Unit Cost				\$0.1989		N/A		N/A		N/A		N/A	
13															
14		Cost (\$)										N/A		N/A	
15															
16		Revenues (\$)						\$0.00				N/A		N/A	
17															
18		Net Revenue (\$)										\$929.92		\$929.92	
19															
20															
21										FPSC Tax on Profit		\$3.49		\$3.50	
22															
23										Total		\$926.43		\$926.42	
24															

AUDIT-26

13

13

# CONFIDENTIAL

FLUC

11/27/95  
12/1/95

SCHEDULE A-4  
FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION  
SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
FOR THE PERIOD: APRIL 1994 THROUGH MARCH 1995  
MONTH: JANUARY 1995

PRODUCER/SUPPLIER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RECEIPT POINT	GROSS AMOUNT MMBTU	NET AMOUNT MMBTU	MONTHLY GROSS MMBTU	MONTHLY NET MMBTU	WELLHEAD PRICE	CITYGATE PRICE

CONFIDENTIAL

TOTAL	16,544	16,232	614,062	603,188		
			WEIGHTED AVERAGE		\$1.587	\$1.621

NOTES: GROSS AMOUNT MMBTU AND NET AMOUNT MMBTU DO NOT REFLECT  
 THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY  
 THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES  
 ARE GROSSED UP ONLY FOR FUTURE FUEL RETENTION. TOTALS CHECK TO FUTURE INVOICE.

(4) *19/3/95*

✓ Column # x 6 = Result on  $\frac{452}{1-6}$  7  
Amount of Bill from Hecker  $\frac{1-6}{1-1}$

(4)

AUDIT-27

$\frac{432}{1-6}$

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COMPANY:  
TITLE:  
DATE:  
DATE:  
AUDITOR:

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FLORIDA PUBLIC UTILITIES  
COST OF GAS  
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NOV 8, 1995  
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*11/27/95*

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AUD T-28 *11/27/95*

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Invoice

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AUD T-29 43-2  
7-4  
11



*FEUC*  
*Detail & Cost of Gas*

*11/19/95*  
*11/21/95*

*PBC*

**FLORIDA PUBLIC UTILITIES COMPANY**  
**DETAIL OF SCHEDULE A-1 SUPPORTING DETAIL**  
**AS REQUIRED BY FLORIDA PUBLIC SERVICE COMMISSION**  
**JULY 1995**

**Commodity (Pipeline)**

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current	Invoice Total
13&14	6689	Florida Gas Transmission Company	8,194.38	180.33	2,000.43	✓ 10,375.14
12	6677	Florida Gas Transmission Company	5,850.26	8,245.85	0.00	✓ 14,095.91
13	6678	Florida Gas Transmission Company	580.59	791.45	0.00	✓ 1,372.04
			14,625.23	9,217.43	2,000.43	25,843.09

**Commodity (Other)**

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current **	Invoice Total
17						
18						
19						
20						
21						
22						
23						
24						
25						
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29						
30						
31			358,837.71	0.00	43,402.14	402,239.85

**Demand & Other**

Page Number	Invoice Number	Vendor Name	System Supply	End Users	OSSS Current	Invoice Total
10*	6608	Florida Gas Transmission Company	72,173.65	754.50	9,036.81	✓ 81,964.96
11*	6476	Florida Gas Transmission Company	90,789.62	130,140.11	0.00	✓ 220,929.73
12*	6477	Florida Gas Transmission Company	8,684.86	12,491.39	0.00	✓ 21,176.25
<b>Totals</b>			171,648.13	143,386.00	9,036.81	324,070.94

**Reservation Invoice Breakdown**

Page Number	Invoice Number	Vendor Name	Reservation Charge	No-Notice Charge	Revenue Sharing	Invoice Total
10*	6608	Florida Gas Transmission Company	84,327.01	2,151.40	(2,362.05)	84,116.36
11*	6476	Florida Gas Transmission Company	225,923.04	0.00	(4,993.31)	220,929.73
12*	6477	Florida Gas Transmission Company	21,654.86	0.00	(478.61)	21,176.25
			331,904.91	✓ 2,151.40	(7,833.97)	326,222.34

NOTE: No-Notice Service & Revenue Sharing Credits are invoiced on the Reservation Invoices.

NOTE: Placement of Off-Systems Sales does not indicate all supplies came from one supplier. OSSS is placed under one supplier for ease of calculations and for presentation purposes.

CONFIDENTIAL

✓ = Agreed with invoices on WP *FB-3*

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*g.p.c.  
Gas Invoices*

*11/21/95  
R. S. 11/21/95*

A	B	C	D	E	F	G
1	FLORIDA					
2	PUBLIC UTILITIES COMPANY					
3						
4						
5	INVOICE					
6						
7	Date: July 12, 1995					
8	Due Date: July 22, 1995					
9						
10						
11						
12						
13						
14						
15						
16	INVOICE NUMBER:	GS-9				
17						
18	Description	Basis	Units	Price	Amount	
19						
20	March 1995 imbalance Trading	MMBtu				
21						
22	TOTAL DUE					
23						
24						
25						
26						
27						
28	Please remit payment to:	Florida Public Utilities Company				
29		Attention: Christopher M. Snyder				
30		Post Office Box 3395				
31		West Palm Beach, Florida 33402-3395				
32						
33	Please enclose one copy of this invoice with payment.					
34						

*433  
1*

**CONFIDENTIAL**

**CONFIDENTIAL**

*14*

*AUDIT-37 43-3  
-1*



T	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Florida Public Utilities Company														
2	Calculation of Off-Systems Sales Profit														
3															
4															
5															
6		Commodity	FTS-1	FTS-1	FPSC Tax										
7		Cost of	Reservation	Usage	on Fuel							FPUC	Customer		
8		Gas	Charge	Charge	Expenses	Totals						Profit	Profit		
9															
10	Units (MMBtu)						N/A	N/A				N/A	N/A		
11	Unit Cost	(43.3)	(12.3)												
12					\$0.0717		N/A	N/A				N/A	N/A		
13															
14	Cost (\$)												N/A	N/A	
15	(45.7) Revenues (\$)														
16	(2.1)						\$0.00						N/A	N/A	
17															
18	Net Revenue (\$)												\$2,274.50	\$2,274.49	
19															
20															
21															
22															
23															
24															

1032

Calculation of Cost of Gas for 055  
 FPUC  
 11/11/95  
 11/1/95

**CONFIDENTIAL**

AUG 1-38

11/3

FPUC  
OSS Invoice

11/17/95  
8/11/95

PPC

A	B	C	D	E	F	G
1	FLORIDA					
2	PUBLIC UTILITIES COMPANY					
3						
4						
5						
6	INVOICE					
7						
8					Date:	August 1, 1995
9					Due Date:	August 10, 1995
10						
11						
12						
13						
14						
15	ACCOUNT NUMBER					
16						
17	Description		Basis	Units	Price	Amount
18	Commodity Cost of Gas *		Tier 1	MMBtu		
19			Tier 2	MMBtu		
20						
21	FTS-1 Reservation Charge			MMBtu		
22						
23	FTS-1 Usage Charge			MMBtu	\$0.0717	
24						
25	FPU Administrative Charge			MMBtu		
26						
27						
28	TOTAL DUE					
29						
30						
31						
32						
33						
34						
35						
36	Mail payment to:		Florida Public Utilities Company			
37			Attention: Christopher M. Snyder			
38			Post Office Box 3395			
39			West Palm Beach, Florida 33402-3395			
40						
41	Please note your account number on your remittance.					

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Σ (A) = 45,109.36  
43-3  
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CONFIDENTIAL

AUDIT-39  
43-2  
21



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COMPANY: FLORIDA PUBLIC UTILITIES  
TITLE: COST OF GAS  
DATE: JULY 95  
DATE: NOV 7, 1995  
AUDITOR: RRY

*kw 11/27/95*

WFO      WP 43-3/2-2/1

COL446  
43-3/2-2

SUPPLIER

$\frac{43-3}{1-1p.8}$

$\frac{43-3}{1-1p.9}$

$\frac{43-3}{1-1p.10}$

Audit-41

$\frac{43-3}{2-2}$

7PUC  
Invoice for OSS

11/21/94  
11/27/94

FLORIDA PUBLIC UTILITIES COMPANY				
Post Office Box 3395				
West Palm Beach, Florida 33402-3395				
INVOICE				
Date: November 1, 1994				
Due Date: November 10, 1994				
INVOICE NUMBER:	121120151101			
Description	Basis	Units	Price	
Commodity Cost of Gas *	MMBtu			
FTS-1 Reservation Charge	MMBtu			
FTS-1 Usage Charge	MMBtu		\$0.0717	
FPU Administrative Charge	MMBtu			
TOTAL DUE				
				$\frac{41.4}{1.4}$
Please remit payment to:	Florida Public Utilities Company Attention: Christopher M. Snyder Post Office Box 3395 West Palm Beach, Florida 33402-3395			
Please enclose one copy of this invoice with payment.				

~~CONFIDENTIAL~~  
**CONFIDENTIAL**

22

Σ (A) = 29,996.38

Calculation of this income audited  
on 4-3-95

ⓐ ⓑ

AUDIT-42  $\frac{41.4}{1.6}$

*FLUC*  
*Invoice for OSS*

*Ryab/ps*  
*10/1/93*

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<b>FLORIDA</b>					
<b>PUBLIC UTILITIES COMPANY</b>					
<b>INVOICE</b>					
				Date:	February 1, 1995
				Due Date:	February 10, 1995
INVOICE NUMBER:		121120150201			
Description	Basis	Units	Price	Amount	
Commodity Cost of Gas *	Tier 1	MMBtu			
FTS-1 Reservation Charge		MMBtu			
FTS-1 Usage Charge		MMBtu	\$0.1989		
FPU Administrative Charge		MMBtu			
TOTAL DUE					41.9 1.5
Mail payment to:	Florida Public Utilities Company Attention: Christopher M. Snyder Post Office Box 3395 West Palm Beach, Florida 33402-3395				
Please enclose one copy of this invoice with payment.					

**CONFIDENTIAL**

*Calculate 2 they*  
*remain available on 43-2*  
*1-6*

27

*P(2)*

*AVAIT-43*     *41.9*  
*1-6*