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April 26, 2018

VIA E-PORTAL

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

Re: Docket No. 20180002-EG – Energy Conservation Cost Recovery Clause

Dear Ms. Stauffer:

Attached for filing, please find Florida Public Utilities Company's Request for Extension of Confidential Classification for the Audit Workpapers associated with Audit Control No. 16-019-1-8.

Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Pert Kel Beth Keating

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

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In re: Energy Conservation Cost Recovery Clause Docket No. 20180002-EG Filed: April 26, 2018

FLORIDA PUBLIC UTILITIES COMPANY'S REQUEST FOR EXTENSION OF 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 Extension of Confidential Classification for information contained in the Staff Audit Workpapers associated with the audit conducted in this ongoing Docket (Audit Control No. 16-019-1-8.) (cross-referenced Document No. 05100-2016). This information was previously granted confidential classification by Order No. PSC-2016-0463-CFO-GU. In support of this Request for Extension, FPU hereby states that:

1. In July 2016, the Company requested confidential classification of Staff Audit Workpapers associated with Staff Audit conducted in this Docket (Audit Control No. 16-019-1-8). Certain specified information included in those Staff's Audit Workpapers included detailed information regarding payroll and allocations of payroll expense within FPUC and other Florida affiliates. FPUC maintains salary, compensation, and employee account information confidential in order to prevent other entities from raiding FPUC for its highly qualified, skilled employees. This information, if disclosed, would impair the efforts of FPUC to compete for services, as well as its ability to attract and retain qualified employees. The information therein is therefore proprietary confidential business information and is entitled to continued and ongoing protection under Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code. The same holds true today. If this information is disclosed, it would impair the efforts of FPUC to compete

for services, as well as its ability to attract and retain qualified employees. The Company continues to treat this information as confidential, and it has not otherwise been disclosed.

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. In its initial July 15, 2016 Request regarding this information, the Company specified that it sought confidential treatment of all highlighted names, amounts, and auditor notes in each column on each page of the Audit Workpapers, Volume 2, pages 44-4, 44-5, 44-5, 1, 44-6, 44-6.1, 44-7, 44-7.1, 44- 8, 44-8.1, 44-8.2, 44-8.3, 44-9, 44-9.1, 44-9.2, 44-9.3, 44-9.4, 44-9.5, 44-9.6, 44-9.7, 44-9.8, and 44-9.9, which consists of 21 pages total, on the basis that the information at issue falls squarely under Section 366.093(3)(e), Florida Statutes. Nothing has changed since the Company's July 15, 2016, Request for Confidential Classification.

4. As such, FPU asks that confidential classification be extended for an additional 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. 16-019-1-8, which was originally afforded confidential classification by Order No. PSC-2016-0463-CFO-GU, be allowed to retain classification as "proprietary confidential business information," and thus, exempt from Section 119.07, Florida Statutes, for an additional period of 18 months.

RESPECTFULLY SUBMITTED this 26th day of April, 2018.

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 for Extension of Confidential Classification has been served upon the following by Electronic Mail this 26th Day of April, 2018:

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