

MCWHIRTER & DAVIDSON, P.A.
A T T O R N E Y S A T L A W
400 NORTH TAMPA STREET, SUITE 2450
TAMPA, FLORIDA 33602-5126

April 5, 2008

Mr. Bradley Williams
Floridian Natural Gas Storage, LLC
1000 Louisiana
Suite 4361
Houston, TX 77002

Dear Mr. Williams:

I represent an independent group of large companies that pay about \$400 million a year for electricity. The group known as Florida Industrial Power Users Group [FIPUG] is deeply concerned about soaring fuel costs included in their electric bills. In response to your request I asked a representative number of the group whether they would endorse your company's proposed above ground storage facility as a prudent expenditure for Florida regulated utilities. They said that if the storage facility is reasonably priced and the costs are fairly allocated to customers it sounds like a very good idea for at least three reasons.

1. **It will provide greater reliability for emergency fuel supply.** ... [details omitted]
2. **Gas storage is a hedging program that will provide savings.** ...[details omitted]
3. **The storage facility is available to several electric utilities and local gas distribution companies.** ...[details omitted]

Today's energy market requires energy providers and regulators to be proactive and diligent in maintaining system reliability and affordable prices on behalf of Florida's consumers. While companies have appropriately taken advantage of storage outside of Florida, we also need in-state storage to prevent an unforeseen circumstance where the supply from outside Florida is restricted. The Floridian Natural Gas Storage Project proposed in South Florida will provide a strategic reserve of natural gas for power generators to use during emergencies and that will help avoid price spikes during peak days. As long as the storage price is reasonable and fairly allocated to the customers that benefit from the service FIPUG supports the efforts of your company to provide innovative new tools to Florida users to help manage the changing energy marketplace.

Sincerely yours,
John W. McWhirter, Jr.
John W. McWhirter, Jr.