State of Florida



Hublic Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

September 23, 2013

TO:

Marguerite McLean, Records Technician, Office of Commission Clerk

FROM:

Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis

RE:

Docket No.: 130001-EI

Company Name: Gulf Power Company

Company Code: EI804

Audit Purpose: A3a Hedging Activities

Audit Control No: 13-102-1-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held September 20, 2013.

LD

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Bureau of Auditing (File copy)

CUMMISSION

13 SEP 23 AM II: 27

Received By

Date

INDEX OF CONFIDENTIAL WORKPAPERS Gulf Power Company DKT 130001-EI; ACN 13-102-1-1 Hedging Activities Audit

Item	Description	Page	Number of Pages
1	Unredacted Hedging Information Reports Filed April 5, 2013 and August 16, 2013 Provided by company	10-2.2, 10-2.3. 10-2.4, 10-2.5, 10- 2.6, 10-2.7, 10-2.8, 10-2.9, 10- 2.10, 10-2.11, 10-2.12, 10-2.13, 10-2.14, 10-2.15, 10-2.16, 10- 2.17, 10-2.18, 10-2.19, 10-2.20	19
2	Summarized GL from August 2012 to July 2013	12, 12.1	2
3	Monthly Hedging Reconciliation Prepared by auditor	48-1, 48-2, 48-3, 48-4, 48-5, 48-6, 48-7, 48-8, 48-9, 48-10, 48-11, 48-12	12
4	Hedging Limits Prepared by auditor	48-13.6, 48-13.7, 48-13.8, 48- 13.9	4
5	Gulf Year-to-date Settlements January – December 2012 Provided by company	48-14, 48-14.1, 48-14.2, 48-14.3	4
6	Gulf Year-to-date Settlements January – July 2013 Provided by company	48-14.4, 48-14.5	2
7	OPCO Settlement by Business Objective July 2013 Provided by company	48-15, 48-15.1, 48-15.2, 48-15.3, 48-15.4	5
8			

Total Pages 48