

State of Florida



# Public 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:** April 30, 2018  
**TO:** Nickalus Holmes, Commission Deputy Clerk I, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 20180001-EI  
Company Name: Gulf Power Company  
Company Code: EI804  
Audit Purpose: A3a: Fuel Cost Recovery Clause  
Audit Control No: 2018-019-1-1

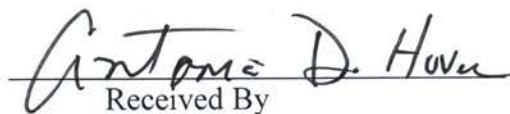
---

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 April 27, 2018.

LMD/cmm

Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

  
Received By

  
Date

RECEIVED-PSC  
MAY 01 2018  
COMMISSION CLERK

COMMISSIONERS:  
ART GRAHAM, CHAIRMAN  
JULIE I. BROWN  
DONALD J. POLMANN  
GARY F. CLARK  
ANDREW GILES FAY

STATE OF FLORIDA



OFFICE OF  
AUDITING & PERFORMANCE ANALYSIS  
DALE MAILHOT  
DIRECTOR  
(850) 413-6854

## Public Service Commission

April 27, 2018

Ms. Rhonda J. Alexander  
Regulatory and Pricing Manager  
Gulf Power Company  
One Energy Place  
Pensacola, FL 32520-0780

**Re: Docket No. 20180001-EI; A3a: Fuel Cost Recovery Clause; Audit Control No. 2018-019-1-1; Courtesy Copy of Confidential Documents Provided to Company**

Dear Ms. Alexander:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and fax the sheet to me at (850) 413-6805 as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

A handwritten signature in black ink, appearing to read "Marisa Glover".

Marisa Glover  
Regulatory Analyst Supervisor

MG

Received by:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Gulf Power Company

Fuel Cost Recovery Clause Audit

Docket 20180001-EI, Audit Control Number 2018-019-1-1

Item	Description	Page	Number of Pages
1	General Ledger	12, 12-1, 12-1.1, 12-2, 12-2.1, 12-3, 12-4, 12-4.1, 12-5, and 12-6	10
2	Energy Purchases	43-3.1, 43-3.1.4, 43-3.1.5, 43-3.1.6, 43-3.1.7, 43-3.1.8, 43-3.1.9, 43-3.1.10, 43-3.1.11, 43-3.2, 43-3.2.4, 43-3.2.5, 43-3.2.6, 43-3.2.7, 43-3.2.8, 43-3.2.9, 43-3.2.10, 43-3.3, 43-3.3.4, 43-3.3.5, 43-3.3.6, 43-3.3.7, 43-3.3.8, 43-3.3.9, 43-3.3.10, 43-3.3.11, 43-3.4, 43-3.4.4, 43-3.4.5, 43-3.4.6, 43-3.4.7, 43-3.4.8, 43-3.4.9, 43-3.4.10, and 43-3.4.11	35
3	Purchased Power	43-5, 43-5.1, 43-5.2, 43-5.2.1, 43-5.2.2, 43-5.3, 43-5.3.1, 43-5.3.2, 43-5.3.3, and 43-5.4	10
4	Gains of Economy Sales	43-6.1, 43-6.1.1, 43-6.1.2, 43-6.2, 43-6.2.1, 43-6.2.2, 43-6.3, 43-6.3.1, 43-6.3.2, 43-6.4, 43-6.4.1, and 43-6.4.2	12
5	Firm Transportation Service Charges	44-1, 44-1.1, 44-2, 44-2.1, 44-2.2, 44-2.3, 44-2.4, 44-2.5, 44-2.6, 44-3, 44-3.1, 44-3.2, 44-3.3, 44-3.4, 44-4, 44-4.1, 44-5, 44-6, 44-6.1, 44-6.2, 44-7, 44-7.1, 44-7.2, 44-7.3, 44-7.4, 44-7.5, 44-7.6, 44-8, 44-8.1, 44-8.2, 44-8.3, 44-8.4, 44-8.5, 44-8.6, 44-8.7, 44-8.8, 44-9, 44-10, 44-10.1, 44-10.2, 44-10.3, 44-10.4, 44-10.5, 44-10.6, 44-10.7, 44-10.8, 44-10.9, 44-11, 44-11.1, 44-11.2, 44-11.3, 44-	96



		11.4, 44-11.5, 44-11.6, 44-12, 44-12.1, 44-12.2, 44-12.3, 44-12.4, 44-12.5, 44-12.5.1, 44-12.5.2, 44-13, 44-14, 44-14.1, 44-14.2, 44-14.3, 44-14.4, 44-14.4.1, 44-14.4.2, 44-15, 44-15.1, 44-15.2, 44-15.3, 44-15.4, 44-15.5, 44-15.6, 44-16, 44-16.1, 44-16.2, 44-16.3, 44-17, 44-17.1, 44-17.2, 44-17.3, 44-17.4, 44-17.5, 44-17.6, 44-18, 44-18.1, 44-18.2, 44-18.3, 44-18.4, 44-18.5, 44-18.6, and 44-18.7	
6	Coal Inventory Adjustments	45-1.1 and 45-2.1	2
7	Prepared by auditor	46	1
8	Coal and Oil Reconciliation	46-8, 46-8.1, 46-8.2, 46-8.3, 46-8.4, 46-8.5, 46-8.6, 46-8.7, 46-8.8, 46-8.9, 46-9, 46-9.1, 46-9.2, 46-9.3, 46-9.4, 46-9.5, 46-9.6, 46-9.7, 46-9.8, 46-9.9, 46-9.10, 46-10, 46-11, 46-12, 46-12.1, 46-12.2, 46-13, 46-13.1, 46-14, 46-14.1, and 46-14.2	31
9	Wholesale Power Sales	49-2 and 49-5	2
10	Natural Gas Storage Expense	50, 50.1, 50-1, 50-2, 50-2.1, 50-3, and 50-4	7
11	Waterborne and Rail Transportation Expense	57-2, 57-2.1, 57-2.2, 57-3, 57-3.1, 57-4, 57-5, 57-5.1, 57-6, 57-6.1	10

**Total Pages 216**