

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: September 25, 2012
TO: Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Patricia Daniel, Chief of Auditing, Office of Auditing and Performance Analysis *PD*
RE: Docket No.: 120001-EI
Company Name: GPC
Company Code: EI804
Audit Purpose: A3a Hedging
Audit Control No: 12-130-1-1

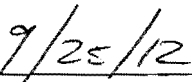
Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held September 24, 2012.

PD/th

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

cc: Bureau of Auditing (File copy)


Received By


Date

DOCUMENT NUMBER-DATE

06431 SEP 25 12

FPSC-COMMISSION CLERK

INDEX OF CONFIDENTIAL WORKPAPERS

Gulf Power Company

Hedging Activities Audit

Docket 120001-EI, Audit Control Number 12-130-1-1

Item	Description	Page	Number of Pages
1	Unredacted Hedging Information Report filed August 15, 2012	10-2.2 to 10-2.8	7
2	Unredacted Hedging Information Report filed April 1, 2012	10-9.1 to 10-9.5	5
3	Summarized GL August 2011 to July 2012	12 to 12.1	2
4	Monthly Hedging Reconciliations	48-1, 48-2, 48-3, 48-4, 48-5, 48-6, 48-7, 48-8, 48-9, 48-10, 48-11, and 48-12	12
5	Gulf Year to Date Settlement for January 2011 to May 2012 for Accounting Months	48-1.1 to 48-1.3	3
6	OPCO Settlement by Business Objective for OPCO Gulf and Accounting Months for August 2011 to May 2012	48-1.4 to 48-1.8, 48-2.1 to 48-2.4, 48-3.1 to 48-3.4, 48-4.1 to 48-4.3, 48-5.1 to 48-5.4, 48-6.3 to 48-6.6, 48-7.1 to 48-7.5, 48-8.1 to 48-8.4, 48-9.1 to 48-9.5, and 48-10.1 to 48-10.5	43

7	OPCO Invoices for August 2011 to May 2012	48-1.9 to 48-1.11, 48-4.4 to 48-4.8, 48-5.5, 48-6.7, 48-7.6, 48-8.5, 48-9.6, 48-10.6	14
8	Billing Summary update for June and July 2012	48-6.1 to 48-6.2, 48-11.1 to 48-11.6, 48-12.1, 48-12.2 to 48-12.7	15
9	Nymex Gulf Hedging Details - August 2011 through May 2012	48-13, 48-14 to 48-14.6, and 48-15	9
10	Nymex Gulf Hedging Details - August 2011 through May 2012	48-13.1 to 48-13.2, 48-14.7 to 48-14.8, and 48-15.1	5
11	Hedge versus burn schedules/limits	48-16.2 and 48-16.3	2

Total Pages 117