State of Florida Hublic Serbice Commission CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850 -M-E-M-O-R-A-N-D-U-M-EIVED-FPSO 26 DATE: September 26, 2012 AM Pamela H. Page, Attorney, Office of the General Counsel TO: Kevin R. Carpenter, Regulatory Analyst II, Office of Auditing and Performance FROM:

RE: Docket 120200-EI - Gulf's Request for Confidential Classification of portions of audit staff's workpapers pertaining to a Review of Investor-owned Utilities' Payment Arrangement Programs.

Audit staff has reviewed the Request for Confidentiality (06292-12) submitted by Gulf Power Company requesting that certain portions of the workpapers as identified in **EXHIBIT C**, be classified as confidential under §366.093(3)(e), F.S. We concur and the official workpapers will include these redactions.

Carl Vinson cc: Terry Holdnak Office of Commission Clerk

Analysis

DOCUMENT NUMBER-DATE 06453 SEP 26 9 FPSC-COMMISSION CLERK