

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 8, 2014  
**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.: 140001-EI  
Company Name: Tampa Electric Company  
Company Code: EI806  
Audit Purpose: Hedging Activities  
Audit Control No: 14-083-2-2

---

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 August 27, 2014.

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

cc: Bureau of Auditing (File copy)

RECEIVED-FPSC  
14 SEP - 8 PM 1:33  
COMMISSION  
CLERK

M McLean  
Received By

9-8-14  
Date

Company Name: TECO  
 Docket No: 140001-EI  
 Audit Purpose: Hedging Activities

Date: 8/225/2014

Confidential Document Log

Item No.	Document Description	Receipt of Materials				Disposition of Materials				Work Paper Locator
		No. of Pages	Document Request #	Received From	Received By	Date Received	Returned to	Date Returned	Received By	
1	General Ledger & Filing ✓	51	1	Sara Heikkinen	Intesar Terkawi	6/24/2014	Sara Heikkinen	8/28/14	ASL	2&12
2	Risk Management Plan ✓	11	2	Sara Heikkinen	Intesar Terkawi	6/17/2014	Sara Heikkinen			57
3	Tolling Arrangements ✓	4	3	Sara Heikkinen	Intesar Terkawi	6/17/2014	Sara Heikkinen			47
4	Swap Transactions ✓	14	4	Sara Heikkinen	Intesar Terkawi	6/26/2014	Sara Heikkinen			44
6	Accounting Narrative ✓	1	6	Sara Heikkinen	Intesar Terkawi	7/1/2014	Sara Heikkinen			46
7	Sampling ✓	125	7	Sara Heikkinen	Intesar Terkawi	7/1/2014	Sara Heikkinen			45
8	Swap Confirmation ✓	14	8	Sara Heikkinen	Intesar Terkawi	7/1/2014	Sara Heikkinen			44
9	Hedging Details ✓	104	9	Sara Heikkinen	Intesar Terkawi	7/1/2014	Sara Heikkinen	8/27/14		Returned
10	Hedging Percentage Range ✓	1	9	Sara Heikkinen	Intesar Terkawi	7/1/2014	Sara Heikkinen			57
11	Hedging Filing 2014 ✓	1	11	Sara Heikkinen	Intesar Terkawi	8/14/2014	Sara Heikkinen			2

Att. To Confidential Letter

Tampa Electric Company  
Index of Confidential Workpapers

Docket No. 140001-EI

Audit Control No. 14-083-2-1

<u>WP No.</u>	<u>Description / Title of Workpapers</u>	<u>No. of Pages</u>
2 Series	Natural Gas and Oil Hedging Detail	9
12 Series	General Ledger	15
44 Series	Monthly Filing Details	61
45 Series	Samples of Two Months	13
57 Series	Contracts and contracts related Documents	162
58 Series	Seperation of Duties	7