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

DATE: May 7, 2015 Marguerite McLean, Records Technician, Office of Commission Clerk TO: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis FROM: Docket No.: 150001-EI RE: Company Name: Gulf Power Company Company Code: EI804 Audit Purpose: Fuel Cost Recovery Clause Audit Control No: 15-023-1-1

Volume 3 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, volume 1 and volume 2 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held May 7,2015.

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

Bureau of Auditing (File copy) cc:

COMMISSIONERS: ART GRAHAM, CHAIRMAN LISA POLAK EDGAR RONALD A. BRISÉ JULIE I. BROWN JIMMY PATRONIS

STATE OF FLORIDA



Office of Auditing & Performance Analysis Dale Mailhot Director (850) 413-6854

Hublic Service Commission

May 7, 2015

Mr. Robert L. McGee, Jr. Regulatory and Pricing Manager Gulf Power Company One Energy Place Pensacola, FL 32520-0780

Re: Fuel and Purchased Power Cost Recovery Clause Audit; Docket 150001-EI; ACN: 15-023-1-1; Confidential Documents Returned to Company

Dear Mr. McGee:

We have completed our field work in the above referenced audit. Included with this letter are the documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials and fax this sheet to me at (850) 413-6417 as soon as possible.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6416.

Sincerely,

Lynn M. Deamer Chief of Auditing

LMD

Received by:

Signature:

.

Title: _____

Date: _____

Enclosures

cc: File//Audit Work papers (1)

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