

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: May 7, 2008
TO: Marguerite H. McLean, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance & Consumer Assistance *W*
RE: Docket No: 070001-EI; Company Name: Gulf Power Company;
Audit Purpose: 2007 Hedging Activities; Company Code: EI801;
Audit Control No: 07-353-1-1;

Binder 2 of 2 of the audit work papers is forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and Volume 1 has been filed as unclassified in RCA files.

The audit exit conference will be held May 8, 2008.

An attached index lists all confidential material.

Attachments: Confidential Document Index
Binder 2

03774-08

Cc: Office of General Counsel
Robert Freeman

MH McLean

Received By

5/7/08

Date

DOCUMENT NUMBER - DATE

03773 MAY-78

FPSC - COMMISSION CLERK

INDEX OF CONFIDENTIAL WORKPAPERS
Gulf Power Company
DKT 070001-EI ;ACN 07-353-1-1
Hedging Costs Audit

Item	Description	Page	Number of Pages
1	Summary of Internal Audits	10-5.1,10-5.2,10-5.3	3
2	Year Summary of Hedging Reconciliation prepared by auditor	48-1	1
3	Monthly Hedging Reconciliation prepared by auditor	48-2,48-3, 48-4,48-5,48-6, 48-7,48-8,48-9, 48-10,48-11,48-12,48-13	12
4	Monthly Hedging support provided by company	48-2.1,48-2.2, 48-3.1,48-3.2, 48-4.1,48-5.1, 48-6.1,48-7.1,48-8.1, 48-9.1,48-10.1,48-11.1, 48-12.1, 48-13.14,8-13.2,48-13.3	16
5	Contract Schedule prepared by auditor	48-14	1
6	Electronic Version of items 2, 3 and 5 above	Cd containing one excel file:14 spreadsheets within	

Total Pages 33

DOCUMENT NUMBER-DATE
03773 MAY -7 88
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