State of Florida



Hublic 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 25, 2012

TO:

Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk

FROM:

Clarence J. Prestwood, Chief of Additing, Office of Auditing and Performance

Analysis

RE:

Docket No.: 120001-EI

Company Name: Gulf Power Company

Company Code: EI804

Audit Purpose: A3a Capacity Cost Recovery Clause

Audit Control No: 12-013-1-1

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 May 25, 2012.

CJP/klh

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Bureau of Auditing (File copy)

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