



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-

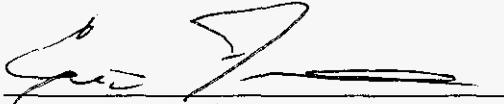
DATE: May 31, 2012
TO: Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 120001-EI
Company Name: Gulf Power Company
Company Code: EI804
Audit Purpose: A3a Fuel Cost Recovery Clause
Audit Control No: 12-013-1-2

Volume 3 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1 and 2 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held May 31, 2012.

CJP/klh

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

cc: Bureau of Auditing (File copy)


Received By

5/31/12
Date

APPLICATION NUMBER-DAMP

03481 MAY 31 2012

FPSC-COMMISSION CLERK

INDEX OF CONFIDENTIAL WORKPAPERS
Gulf Power Company
DKT 120001-EI; ACN 12-013-1-2
Fuel Adjustment Clause

Item	Description	Page	Number of Pages
1	Summarized General Ledgers and Transaction File	12-4 to 12-4.5, and 44-1	7
2	Documentation for Gulf Centralized bill for May and Gas transpiration charges for Oct.	10-36.1 to 10-36.15	15
3	Invoices for Chelco for January, May, August, and November	10-38.2 to 10-38.6	5
4	Generation Fuel Costs for each month	43-1.13 to 43-1.24.1	24
5	Report 69550 IIC Financial Charges	43-6.1.5, 43-6.2.5, 43-6.3.5, 43-6.4.5, and 43-6.5.5	5
6	Gas JVs Gas Accrual – Bay Gas Storage Report	44-2.2 to 44-3.2	2
7	Plant Fuel Reports for June and November	44-2.3 to 44-2.3.1, and 44-3.4 to 44-3.5	4
8	Gulf Cost and OPCO Breakdown for May and October	44-2.4 to 44-2.5 and 44-3.3	3
9	Support for tariff rates or negotiated prices to show natural gas transportation costs	44-4 to 44-4.38	40
10	AP Analysis Report for January, June, and November	44-2 to 44-2.1, 44-3. to 44-3.1, 46-8. to 46-8.1, 46-16 to 46-16.1, and 46-28 to 46-28.1	10
11	(Old JV 2052) – Fuel Rcpts & Accruals	46-1.2 to 46-1.4, 46-2.2 to 46-2.4, 46-2.6 to 46-2.2.12.1, 46-10.6 to 46-10.12.1, and 46-18.6 to 46-22.1	155
12	Interchange Analysis Schedule for May and August	49 and 49-3	2
13	Reconciliation of gas storage expense for February and June to the Bay Gas and Southern Pine storage contracts	50-1	1

273 Total Pages