## 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 24, 2012

TO:

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

FROM:

Patricia Daniel, Chief of Auditing, Office of Auditing and Performance Analy

RE:

Docket No.: 120001-EI

Company Name: FPL Company Code: EI802

Audit Purpose: A3a Hedging Audit Control No: 12-130-4-1

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 September 21, 2012.

PD/th

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