

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: June 16, 2015
TO: Marguerite McLean, Records Technician, Office of Commission Clerk
FROM: Lynn M. Deamef, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 150002-EG
Company Name: Florida Power & Light
Company Code: EI802
Audit Purpose: Energy Conservation Cost Recovery Clause
Audit Control No: 15-013-4-1

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 June 15, 2015.

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

cc: Bureau of Auditing (File copy)

RECEIVED FPSC
15 JUN 16 AM 10:20
COMMISSION
CLERK

MMcLean
Received By

6/16/15
Date

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

STATE OF FLORIDA



MIAMI DISTRICT OFFICE
3625 NW 82ND AVENUE
SUITE 400
MIAMI, FL 33166-7602
(305) 513-7816

Public Service Commission

June 15, 2015

Mashinda Kazadi, Regulatory Analyst
Florida Power & Light Company
9250 West Flagler Street
Miami, FL 33174


**Re: Florida Power & Light Company
Energy Conservation Cost Recovery Clause
Docket No. 150002-EG
Audit Control No. 15-013-4-1**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter is an index and copies of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing by workpaper reference. Please sign and date a copy of this letter indicating that you have received these documents. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F. A. C. in order to maintain this confidentiality. This request must be filed with the Commission Clerk within twenty-one days from today or these workpapers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)513-7825.

Sincerely,


Gabriela Leon – Audit Manager
Professional Accountant Specialist, APA

Supervisors Review: 

Received by: Mashinda Kazadi

Date: 6.15.2015

Title: RAD Analyst

enclosures

cc: w/o Lynn M. Deamer, Chief of Auditing, APA
w/o Jeffery A. Small, Regulatory Analyst Supervisor, APA

INDEX OF CONFIDENTIAL WORKPAPERS
Florida Power & Light Company
Conservation Cost Recovery Clause
Docket No. 150002-EG, Audit Control No. 15-013-4-1

Item	Document Description	Type	WorkPaper Location	Pages
1	Reconciliation of Investment to Filing	C	16-2/1-1	1
2	Reconciliation of Investment to Filing	C	16-3	2
3	Reconciliation of Investment to Filing	C	16-5/1	1
4	Common Expenses	C	45-1	1
5	Common Expenses	C	45-1/1	3
6	Common Expenses	C	45-1/2	3
7	Common Expenses	C	45-1/3	1
8	Common Expenses	C	45-1/3-1	9
9	Common Expenses	C	45-1/3-2	1
10	Common Expenses	C	45-1/4	5
11	Advertising Expenses	C	44-1/1	1
12	Advertising Expenses	C	44-1/2	1
13	Advertising Expenses	C	44-1/3	3
14	Advertising Expenses	C	44-1/4-1	3
15	Advertising Expenses	C	44-1/5	1
16	Advertising Expenses	C	44-1/7	1
17	Advertising Expenses	C	44-1/8	1
18	Advertising Expenses	C	44-1/8-1	23
19	Advertising Expenses	C	44-1/9	2
20	Advertising Expenses	C	44-1/10	1
21	Incentives	C	46-1	9
22	Incentives	C	46-1/1	2
23	Incentives	C	46-1/1-1	2
24	Incentives	C	46-2/1	2
25	Incentives	C	46-2/1-1	1
26	Incentives	C	46-2/1-2	6
27	Incentives	C	46-2/2	2
28	Incentives	C	46-2/3	1
29	Investment Sample	A	16-2/2	1
30	Investment Sample	C	16-2/2-1	3
31	Expense Sample	C	43-2	1
32	Expense Sample	A	43-2/1	3
33	Expense Sample	C	43-2/4	2
34	Expense Sample	C	43-2/6	10
35	Expense Sample	C	43-2/7	8
36	Expense Sample	C	43-2/8	3
37	Expense Sample	C	43-2/9	2

Explanation for document type:

- A The document was created by the auditor from information provided by the company.
- C The document was provided by the company.

38	Expense Sample	C	43-2/10	2
39	Total Pages			125
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				

Explanation for document type:

- A The document was created by the auditor from information provided by the company.
- C The document was provided by the company.