

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 18, 2015  
**TO:** Marguerite McLean, Records Technician, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 150001-EI  
Company Name: Duke Energy Florida, Inc.  
Company Code: EI801  
Audit Purpose: Hedging Activities  
Audit Control No: 15-051-2-1

---

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 15, 2015.

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

cc: Bureau of Auditing (File copy)

RECEIVED - FPSC  
15 SEP 18 PM 2:34  
COMMISSION  
CLERK

  
\_\_\_\_\_  
Received By

  
\_\_\_\_\_  
Date

STATE OF FLORIDA



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

TAMPA DISTRICT OFFICE  
1313 N TAMPA STREET  
SUITE 220  
TAMPA, FL 33602  
(813) 637-8660

## Public Service Commission

September 15, 2015

Duke Energy Florida  
299 1st Avenue North  
St Petersburg, FL 33701

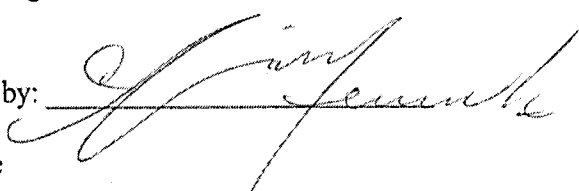
Dear Mr. Menendez:

**RE: 2015 Hedging Activities, Docket No.150001-EI.**

We have completed our field work in the above-referenced audit. Included with this letter is a copy of the audit work-papers which the Commission is maintaining in a Temporary Confidential Status and a listing of these work-papers. Please sign and date a copy of this letter indicating that you have received these copies. 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 within twenty-one days from today or these work-papers will become public documents.

Sincerely,

Simon O. Ojada  
Audit Manager

Received by: 

Enclosure

cc: Audit File

<b>INDEX OF CONFIDENTIAL WORKPAPERS</b>
<b>DUKE ENERGY FLORIDA, LLC.</b>
<b>DKT 150001-EI ACN 15-051-2-1</b>
<b>HEDGING ACTIVITIES</b>

Item	Description	Work-paper Number	# of Pages
1	Hedging Result Report Filed	2	43
2	Risk Management Plan	30, 30/1, 30-1 to 30-18	20
3	Tolling Invoices paid and supporting documentation	45, 45-1, 45-2, 45-3	29
4	Separation of Duties	46, 46 -1	20
5	Gas Hedging Activities Testing	47, 45-1 to 47-11	226

**Total Pages 338**