

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-**

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**DATE:** May 20, 2016  
**TO:** Angela M. Charles, Commission Deputy Clerk II, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Clerical Error

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Due to clerical error, the attachments filed with the memorandum on April 27, 2016 and given document number 02540-16, were not included in the scanning of the documents. Those attachments along with the memorandum are attached to this memo.

RECEIVED-FPSC  
2016 MAY 20 PM 4: 12  
COMMISSION  
CLERK

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-**

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**DATE:** April 27, 2016  
**TO:** Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 160001-EI  
Company Name: Gulf Power Company  
Company Code: EI804  
Audit Purpose: Capacity Cost Recovery Clause  
Audit Control No: 16-020-1-2

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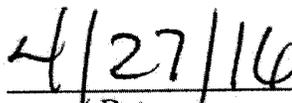
Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held April 27, 2016.

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

cc: Bureau of Auditing (File copy)

RECEIVED-FPSC  
2016 APR 27 PM 12:33  
COMMISSION  
CLERK

  
Received By

  
Date

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

STATE OF FLORIDA



OFFICE OF  
AUDITING & PERFORMANCE ANALYSIS  
DALE MAILHOT  
DIRECTOR  
(850) 413-6854

## Public Service Commission

April 27, 2016

Mr. Robert L. McGee, Jr.  
Regulatory and Pricing Manager  
Gulf Power Company  
One Energy Place  
Pensacola, FL 32520-0780

**Re: Capacity Cost Recovery Clause Audit; Docket 160001-EI; ACN: 16-020-1-2; Courtesy Copy of Confidential Documents Provided to Company**

Dear Mr. McGee:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and fax the sheet to me at (850) 413-6417 as soon as possible. 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.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6416.

Sincerely,

A handwritten signature in cursive script that reads "Lynn M. Deamer".

Lynn M. Deamer  
Chief of Auditing

LMD

Received by:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Enclosures

cc: File//Audit Work papers (1)

**INDEX OF CONFIDENTIAL WORKPAPERS**  
**Gulf Power Company**  
**Capacity Cost Recovery Clause Audit**  
**Docket 160001-EI; Audit Control Number 16-020-1-2**

Item No	Description	Pages	# of Pages
1	Select Items from General Ledger	12-2, 12-3, 12-4, 12-4.1	4
2	Transmission Expenses (Auditor)	43	1
3	Transmission Expense Schedule and Invoices	43 series	60
4	Cost/Revenue/Payments by Contract	44.1 and 44.2	2
5	Amortization of Capacity Sold report	44.3	1
6	Capacity Expense Reports	44-1, 44-2, 44-3, 44-4, 44-5, 44-6, 44-7, 44-8, 44-9, 44-10, 44-11, and 44-12	12
7	Detail of Contract Charges by Type Report	44-1.4, 44-2.4, 44-3.4, 44-4.4, 44-5.4, 44-6.4, 44-7.4, 44-8.4, 44-9.4, 44-10.4, 44-11.4, and 44-12.4	12
8	Pool Bill Variance	44-1.5, 44-1.5.1, 44-1.5.2	3
9	Capacity Expense Variance	44-3.5, 44-3.5.1, 44-3.5.2, 44-3.5.3, 44-3.5.4	5
10	PPA Expenses (Auditor)	46	1
11	PPA invoices	46 series	12

**Total Pages 113**