

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:** August 25, 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: Florida Power & Light Company  
Company Code: EI802  
Audit Purpose: A3a - Hedging Activities  
Audit Control No: 16-068-4-1

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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 exit conference was held August 24, 2016.

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

cc: Bureau of Auditing (File copy)

Ashley Quick  
Received By

8/25/16  
Date

RECEIVED-PPSC  
2016 AUG 25 AM 10:06  
COMMISSION  
CLERK

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

STATE OF FLORIDA



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

## Public Service Commission

August 22, 2016

Ms. Mashinda Kazadi  
9250 West Flagler Street  
Attn: RAD/GO  
Miami, FL 33174

**Re: Docket 160001-EI; A1a: Hedging Audit; ACN: 16-068-4-1; Confidential Documents Returned to Company**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter are the confidential documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials and email this sheet to me at [ldeamer@psc.state.fl.us](mailto:ldeamer@psc.state.fl.us) as soon as possible.

In addition, included with this letter are the non-confidential documents provided by the Utility that we are not retaining as part of our audit work papers.

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 black ink that reads "Lynn M. Deamer".

Lynn M. Deamer  
Chief of Auditing

LMD

Received by:

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

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

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

Enclosures

cc: File//Audit Work papers (1)

List of Items Returned:

Florida Power and Light Company  
Hedging Audit  
Docket 160001-EI, Audit Control Number 16-068-4-1  
Confidential Documents

Item No	Description	Number of Pages	Document Request #
1	Derivative Settlement Reports Aug 2015- June 2016	CD1	DR1
2	Derivative Settlement Report July 2016	12	DR1
3	Fuel Procurement Hedging Policy & Procedure, March Filing, August Filing	16 pages and CD 2	DR 2
4	Billing Invoice Summary (DR response 3, 4, 5, 9)	CD 3	DR 3
5	Billing Invoice Summary July 2016	2	DR 3
6	Transaction Types and Costs (DR response 3, 4, 5, 9)	CD 3	DR 4
7	Hedge vs Burn Schedule (DR response 3, 4, 5, 9)	CD 3	DR 5
8	Projected Burn (DR response 3, 4, 5, 9)	CD 3	DR 9
9	Transaction Cost and Brokerage Fees (DR Response 11, 12, 14)	CD 4	DR 11
10	Sarbanes Oxley Process Narrative	CD 4	DR 12
11	Tested Invoices/ Purchase Statements	CD 4	DR 14
12	Deal Tickets/ Gas Daily Support/ Confirmation Notices	CD 5	DR 15
13	Gas closing reports/ sales summary/ price worksheet	CD 6	DR 16

**30 Pages**

**6 CDs**

COMMISSIONERS:  
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ART GRAHAM  
LISA POLAK EDGAR  
RONALD A. BRISÉ  
JIMMY PATRONIS

STATE OF FLORIDA



OFFICE OF  
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DALE MAILHOT  
DIRECTOR  
(850) 413-6854

## Public Service Commission

August 24, 2016

Ms. Mashinda Kazadi  
9250 West Flagler Street  
Attn: RAD/GO  
Miami, FL 33174

**Re: Docket 160001-EI; A1a: Hedging Audit; ACN: 16-068-4-1; Courtesy Copy of Confidential Documents Provided to Company**

Dear Ms. Kazadi:

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 email this sheet to me at [ldeamer@psc.state.fl.us](mailto:ldeamer@psc.state.fl.us) 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 black ink, appearing to read "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

Florida Power & Light

Hedging Audit

Docket 160001-EI, Audit Control Number 16-068-4-1

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