

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 21, 2017

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.: 20170001-EI
 Company Name: Duke Energy Florida LLC
 Company Code: EI801
 Audit Purpose: A3a: Hedging Activities
 Audit Control No.: 2017-048-2-1

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 19, 2017.

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

cc: Bureau of Auditing (File copy)



Received By



Date

RECEIVED-FPSC
2017 SEP 21 AM 9:05
COMMISSION
CLERK

COMMISSIONERS:
JULIE IMANUEL BROWN, CHAIRMAN
RONALD A. BRISE,
ART GRAHAM
DONALD J. POLMANN

STATE OF FLORIDA



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

Public Service Commission

September 19, 2017

Duke Energy Florida
299 Ist Avenue North
St Petersburg, FL 33701

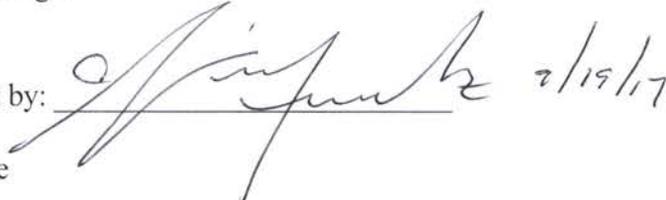
Dear Mr. Menendez:

RE: 2017 Hedging Activities, Docket No.20170001-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:  2/19/17

Enclosure

cc: Audit File

INDEX OF CONFIDENTIAL WORKPAPERS
DUKE ENERGY FLORIDA, LLC.
DKT 20170001-EI ACN 2017-068-2-1
HEDGING ACTIVITIES

Item	Description	Work-paper Number	# of Pages
1	Hedging Result Report Filed	2	43
2	Risk Management Plan	30, 30-1 to 30-2	3
3	Tolling Invoices paid and supporting documentation	45, 45-1 to 45-13	14
4	Segregation of Duties	46	6
5	Gas Hedging Activities Testing	47, 47-1 to 47-10	160

Total Pages 226