



# 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: Tampa Electric Company  
 Company Code: EI806  
 Audit Purpose: A3a: Hedging Activities  
 Audit Control No.: 2017-048-2-2

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 18, 2017

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

cc: Bureau of Auditing (File copy)

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

  
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9/21/2017  
\_\_\_\_\_  
Date

STATE OF FLORIDA

COMMISSIONERS:  
JULIE I. BROWN, CHAIRMAN  
ART GRAHAM  
RONALD A. BRISÉ



TAMPA DISTRICT OFFICE  
1313 N. TAMPA STREET  
SUITE 220  
TAMPA, FL 33602-3328  
(813) 637-8660

DONALD POLMANN

## Public Service Commission

September 18, 2017

Mrs. Sloan Lewis  
Tampa Electric Company  
702 N. Franklin Street  
Tampa, FL 33602

RE: Tampa Electric Company – Hedging Activities  
Docket No. 170001-EI – Audit Control No. 17-048-2-2

We have completed our fieldwork in the above referenced audit. Attached is the audit report.

Please sign and date a copy of this letter and return it to me indicating that you have received the confidential copy of the audit report.

Sincerely,

Intesar Terkawi  
Audit Manager

Received by:

Advenne Austin  
Tampa Electric Company

9/18/17

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

Item	Description	Work-paper Number	# of Pages
1	Company's Filing	2 to 2.26	28
2	General Ledger	12 to 12.23	25
3	Monthly Transactions	44 to 44.11	13
4	Invoices	45 to 45-1.25	28
5	Gas Hedging Activities Testing	46 to 46.1	3
6	Variences	56	2
7	Risk Management Plan	57-57.9	11
8	Seperation of Duties	58 to 58.2	4

*Total Pages 114*