

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: May 1, 2019

TO: Nickalus Holmes, Commission Deputy Clerk I, Office of Commission Clerk

FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis

RE: Docket No.: 20190001-EI
 Company Name: Gulf Power Company
 Company Code: EI804
 Audit Purpose: A3a: Capacity Cost Recovery Clause
 Audit Control No: 2019-017-1-2

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 April 30, 2019.

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

cc: Bureau of Auditing (File copy)

RECEIVED-FPSC
 2019 MAY -2 AM 8:26
 COMMISSION
 CLERK

Tom Hovan
 Received By

5/2/2019
 Date

COMMISSIONERS:
ART GRAHAM, CHAIRMAN
JULIE I. BROWN
DONALD J. POLMANN
GARY F. CLARK
ANDREW GILES FAY

STATE OF FLORIDA



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

Public Service Commission

April 29, 2019

Ms. Rhonda J. Alexander
Regulatory and Pricing Manager
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0780

Re: Docket No. 20190001-EI; A3a: Capacity Cost Recovery Clause; Audit Control No. 2019-017-1-2; Courtesy Copy of Confidential Documents Provided to Company

Dear Ms. Alexander:

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) 413-6805 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) 413-6804.

Sincerely,

A handwritten signature in black ink, appearing to read "McGlover".

Marisa Glover
Regulatory Analyst Supervisor

MG

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 20190001-EI, Audit Control Number 2019-017-1-2

Item	Description	Page	Number of Pages
1	General Ledger	12, 12-1, 12-2, 12-3, 12-3.1, 12-4	6
2	Auditor Created Schedule	43	1
3	Transmission Expenses	43-1 to 43-12.6	82
4	2018 Capacity Contracts	44.1	1
5	Auditor Created Schedule	44.2	1
6	Capacity Expense Reports	44-1, 44-1.4, 44-2, 44-2.4, 44-3, 44-3.4, 44-4, 44-4.4, 44-5, 44-5.4, 44-6, 44-6.4, 44-7, 44-7.4, 44-8, 44-8.4, 44-9, 44-9.4, 44-10, 44-10.4, 44-11, 44-11.4, 44-12, 44-12.4, 44-13-.1	25
7	Auditor Created Schedule	46	1
8	Purchased Power Invoices	46-1, 46-2, 46-3, 46-4, 46-5, 46-6, 46-7, 46-8, 46-9, 46-10, 46-11, 46-12	12

Total Pages 129

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One Energy Place
Pensacola, FL 32520-0780

Re: Docket No. 20190001-EI; A3a: Capacity Cost Recovery Clause; Audit Control No. 2019-017-1-2; Confidential Documents Returned to Company

Dear Ms. Alexander:

We have completed our field work in the above referenced audit. Included with this letter are the 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 fax this sheet to me at (850) 413-6805 as soon as possible.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Glover".

Marisa Glover
Regulatory Analyst Supervisor

MG

Received by: _____

Signature: _____

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

List of Items Returned:

Gulf Power Company

Capacity Cost Recovery Clause Audit

Docket 20190001-EI, Audit Control Number 2019-017-1-2

Item No	Description	Number of Pages	Document Request
1	Detail of Contract Charges by Type Report and Capacity Expense Reports for 2018, Cost/revenue/payments by contract, and Internal Audit Reports	DVD # CAP 1	CCR 2 and CCR 7
2	Detail of Purchased Power Documentation associated with JV 20136 for 2018	DVD # CAP 2	CCR 1
3			

2 DVDs