

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:** October 6, 2008  
**TO:** Marguerite H. McLean, Commission Deputy Clerk II, Office of Commission Clerk  
**FROM:** Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance  
**RE:** Docket No: 080001-EI; Company Name: Gulf Power Company;  
Audit Purpose: Hedging Transactions for January – July 2008;  
Company Code: EI804; Audit Control No: 08-221-1-1;

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Binder 2 of 2 of the audit work papers if forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and Volume 1 has been filed unclassified in RCP files.

The audit exit conference will be held October 8, 2008.

An attached index lists all confidential material.

DNV/tbm

Attachments: Confidential Document Index  
Binder 2

09431-08  
09432-08

CC: Office of General Counsel  
Robert Freeman

RMcLean  
Received By

10-6-08  
Date

DOCUMENT NUMBER-DATE

09431 OCT-6 8

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<b>INDEX OF CONFIDENTIAL WORKPAPERS</b>
<b>Gulf Power Company</b>
<b>DKT 080001-EI; ACN 08-221-1-1</b>
<b>Review of Hedging Information Report</b>

<b>Item</b>	<b>Description</b>	<b>Page</b>	<b>Number of Pages</b>
1	Summary of Period Hedging Reconciliation prepared by auditor	48.1	1
2	Monthly Hedging Reconciliation prepared by auditor	48-1, 48-2, 48-3, 48-4, 48-5, 48-6, 48-7	7
3	Monthly Hedging support provided by company	48-2.1, 48-3.1, 48-3.2, 48-3.3, 48-4.1, 48-4.2, 48-5.1, 48-5.2, 48-6.1, 48-6.3, 48-7.2	11
4	2008 Hedging Information Report_electronic.xls Provided by company Printed 9 pages	48-1.1, 48-1.2, 48-1.3, 48-1.4, 48-1.5, 48-2.2, 48-2.3, 48-6.2, 48-7.1	9
5	Hedge vs. Burn Schedules Provided by company	48-8, 48-8.1, 48-8.2, 48-8.3, 48-8.4, 48-8.5	6
6	Hedging Limits Prepared by auditor	48-9, 48-9.1	2
7	Electronic Version of items 1, 2 and 6 above	Cd containing one excel file: 9 spreadsheets within	

*Total Pages 36*

DOCUMENT NUMBER-DATE

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