

State of Florida



Public Service Commission

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DATE: September 27, 2010
TO: Kimberly Pena, Records Management Assistant, Office of Commission Clerk
FROM: Clarence Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 100001-EI
Company Name: Gulf Power Company
Company Code: EI804
Audit Purpose: Hedging Activities – August 2009 – July 2010
Audit Control No: 10-130-1-1

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 22, 2010. An attached index lists all confidential material.

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Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Office of General Counsel
Robert Freeman

Diamond Williams
Received By

9/27/10
Date

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AB

INDEX OF CONFIDENTIAL WORKPAPERS
Gulf Power Company
DKT 100001-EI; ACN 10-130-1-1
Review of Hedging Information Report

Item	Description	Page	Number of Pages
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, 48-8, 48-9, 48-10, 48-11, 48-12 to 48-12.1	13
3	Monthly Hedging support provided by company	48-1.1 to 48-1.11, 48-2.1, 48-3.1, 48-4.1, 48-5.1, 48-6.1 to 48-6.6, 48-9.1, 48-10.1, 48-11.1, 48-12.2	25
4	Hedge vs. Burn Schedules Provided by company	48-13, 48-13.1	2
5	Hedging Limits Prepared by auditor	48-13.2, 48-13.3	2
6	Electronic Version of items 1, 2 and 5 above	Cd containing one excel file: 14 spreadsheets within	
7			

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