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 21, 2012

TO:

Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk

FROM:

Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance

Analysis

RE:

Docket No.: 120007-EI

Company Name: Gulf Power Company

Company Code: EI804

Audit Purpose: A3d Environmental Cost Recovery Clause

Audit Control No: 12-019-1-1

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 volumes 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held May 21, 2012.

CJP/klh

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Bureau of Auditing (File copy)

DLV 5/16/12

INDEX OF CONFIDENTIAL WORKPAPERS Gulf Power Company DKT 120007-EI; ACN 12-019-1-1 Environmental Cost Recovery Clause

Item	Description	Page	Number of Pages
1	FERC 506 Sub 106 O&M Sample	WP 43-2 to 43-2.2	3
2	FERC 506 Sub 122 O&M Sample	WP 43-3 to 43-3.1	2

5 Total Pages