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FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 AND -\$149,999.99 TO -\$25,000.01
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 554000

PAGE 1

ACCOUNT	LOCATION INVOICE	SOURCE PAYER	COPY INVOICE	REF CV	REF REEL	AMOUNT REF INV.	BATCH PLANT TRANS	DESCRIPTION PO EAC	DESC2 DELIVERY	DELIVERYST	VENDOR
554000	0937	51450	200812			\$28,593.00	008337				
				008337	450	\$28,593.00	00000000	4500441082		916	561198229
							005000179623	0676	000		
AMOUNT TOTAL						\$28,593.00					
554000	0935	51450	200803			\$31,970.32	008086				
				008086	450	\$31,970.32	00000000	4500406062		926	582980245
							005000044538	0662	000		
AMOUNT TOTAL						\$31,970.32					
554000	0935	51450	200804			\$36,559.04	008113				
				008113	450	\$36,559.04	00000000	4500406064		926	222749540
							005000059354	0662	000		
AMOUNT TOTAL						\$36,559.04					
554000	0935	51450	200803			\$50,945.69	008085				
				008085	450	\$50,945.69	00000000	4500406064		926	222749540
							005000043626	0662	000		
AMOUNT TOTAL						\$50,945.69					
554000	0935	51450	200804			\$72,979.00	008113				
				008113	450	\$72,979.00	00000000	4500408005		926	651065607
							005000059355	0662	000		
AMOUNT TOTAL						\$72,979.00					
GRAND TOTALS						\$221,047.05					

3 Sensitide Sigs Units
 Control Breaker Rref
 Total Contract 47200

44-11/1-1

582980245 Labor Turkey Point 5
 outage

222749540 Labor T Point Fossil
 Plant

222749540 Labor T Point Fossil

651065607 Labor to Calibrate
 instruments, do
 eq. inspections, etc
 TP units 5A-D

44-11/1

P2

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44-16A.D.2

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Summary of Additional Unrecoverable Provision Account (\$4,800)

Provision was calculated for potential write-off items not taken into consideration by our current reserve methodology.

Date	Account	Total Provision	On Cycle Paid End > 180 days	Large Cases/ Individual Cases	On's Accounts	Security Bond LC's	Common Deposits	MEP	Excess	Financial Hardship	Hazards Check/Pass Through 06/06	Delayed First Due to items Comments 04-09
Dec-07	1004000	3,112,718.82	0.00	2,212,186.82	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(26,488.54)		(26,488.54)								
Jan-08	1002000	3,117,200.36	0.00	2,186,730.36	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(130,488.54)		(130,488.54)								
Feb-08	3002000	3,865,384.87	0.00	1,855,164.87	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(88,821.98)		(88,821.98)								
Mar-08	3002000	3,865,383.41	0.00	1,875,433.41	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-08	4002000	3,865,383.41	0.00	1,875,433.41	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-08	8002000	3,865,383.41	0.00	1,875,433.41	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(48,266.88)		(48,266.88)								
Jun-08	8002000	3,730,086.11	0.00	1,789,556.11	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jul-08	1002000	3,730,086.11	0.00	1,789,556.11	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(7,823.83)		(7,823.83)								
Aug-08	8002000	3,722,486.18	0.00	1,781,836.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(28,288.83)		(28,288.83)								
	CL 104-000, Dc 144-000	(77,818.38)		(77,818.38)								
Sept-08	8002000	3,671,871.39	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(12,711.87)										
Oct-08	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)		(8,218.73)								
Nov-08	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Dec-08	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jan-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Feb-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Mar-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Apr-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
May-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jun-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jul-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Aug-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Sept-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Oct-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Nov-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Dec-09	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jan-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Feb-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Mar-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Apr-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
May-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jun-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jul-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Aug-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Sept-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Oct-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Nov-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Dec-10	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jan-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Feb-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Mar-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Apr-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
May-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jun-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Jul-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Aug-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Sept-11	1002000	3,609,109.81	0.00	1,688,756.18	117,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CL 104-000, Dc 144-000	(8,218.73)										
Oct-11	1002000	3,609,109.81	0.00	1,688,756.18								

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2008 Total Special Provision Balance with New Allocation for Customers at Risk										
Note: There was a change in methodology for the regular provision in 2007. This change is a percentage of write-off in reserves, lagged by five months, for the previous year.										
1. On-cycle Payment Extension (PEXT) amount outstanding > 180 days (8%)										
An on-cycle past payment removes the outstanding receivable and creates a new receivable with a current status. If the past payment, the receivable is calculated in the aging as if was before the past was granted. The on-cycle past payment on the receivable > 180 days outstanding are not reflected in the provision calculation since the calculation only considers revenues in the last 9 months. The last year that this was part of the special provision was 2004.										
PEXT on 180+ Balance										
Special Provision Balance for following year (7% of AR) Balance										
	Jan-04	Nov-05	Oct-06	Nov-07	Dec-08					
	\$ 1,100,390	\$ 2,830,828	\$ -	\$ 1,104,108	\$ 947,888					
	\$ 6,829	\$ 141,581	\$ -	\$ -	\$ -					
2. Customers at Risk hot exposure										
At the member of households members to business, exposure and risk are heightened as credit conditions in the market in recent years by not allowing FPL to bill adequate past payment deposits. Past exceptions include [redacted] In addition, Non-DIP accounts > \$100K and a FICO Score < 650 where a risk has been assessed are also included. FPL has identified the following totals for customers at risk (provision interest & interest sources for evaluation)										
Non-DIP (on which bill)										
	Jan-04	Nov-05	Oct-06	Nov-07	Dec-08					
	\$ 18,742,737	\$ 18,121,344	\$ 18,218,864	\$ 17,147,119	\$ 173,348,473					
DIP (Other in Payment: a) member has filed bankruptcy and account is in a trustee name)										
	\$ 1,872,254	\$ 1,112,805	\$ 3,888,142	\$ 208,000	\$ 31,000					
		\$ 1,000,000								
				\$ 131,565						
				\$ 108,815						
				\$ 148,000						
TOTAL	\$ 18,416,821	\$ 19,234,149	\$ 22,106,866	\$ 17,355,119	\$ 173,348,473					
Special Provision Balance 1.5% Non-DIP, 30% DIP, Specific Compensate 100%										
	\$ 2,512,187	\$ 2,387,236	\$ 2,148,889	\$ 2,312,190	\$ 1,880,448	\$ 1,880,448	\$ (1,882)	\$ 1,004,368	\$ 2,879,935	
Actual Provision Balance for Following Year										
			\$ 2,132,868	\$ 2,312,190						
Special Provision Balance Requested Due to Increased Write-offs from Economic Changes										
				\$ 3,068,818	\$ 8,308					
Actual Write-offs in this year										
	Nov-08	Dec-08								
	\$ 180,485	\$ 188,834	\$ 238,103	\$ 118,212	\$ 358,190					
	\$ -	\$ 8,438	\$ 31,043	\$ -	\$ 164,241					
TOTAL	\$ 180,485	\$ 197,272	\$ 269,146	\$ 118,212	\$ 522,431					
Estimated Remaining Provision Balance										
			\$ 288,746	\$ 118,212	\$ 623,431					
% Change in Write-offs from previous year (A)										
		8.80%	35.8%	-43.2%	238.1%					
% Write-off Coverage (write-offs/provision balance from previous year)										
		8.38%	8.19%	8.80%	22.88%					
3. Governmental accounts exposure (50%) Governmental accounts deemed to be uncollectible due to age of dispute amount										
	Jan-04	Nov-05	Oct-06	Nov-07	Dec-08					
Balance 180-179 days	\$ 42,208	\$ 18,482	\$ 25,950	\$ 48,887	\$ 120,178					
Balance > 180 days	\$ 120,311	\$ 342,000	\$ 28,919	\$ 88,021	\$ 147,378					
Final (W/FBI)	\$ 66,722	\$ 84,345	\$ 84,367	\$ 131,410	\$ 86,817					
TOTAL	\$ 229,239	\$ 244,747	\$ 139,187	\$ 236,918	\$ 294,471					
Special Provision Balance for Following Year	\$ 114,620	\$ 122,374	\$ 70,094	\$ 117,409	\$ 147,236	\$ 117,809	\$ (1,704)	\$ 82,431	\$ 198,296	
Actual Write-offs in that year										
		\$ 25,000	\$ 38,000	\$ 22,814	\$ 1,769					
Estimated Remaining Provision Balance										
				\$ 81,879	\$ 118,000					
% Change in Write-offs from previous year (A)										
			52.0%	-38.1%	-82.8%					
% Write-off Coverage (write-offs/provision balance)										
		22%	21.58%	31.21%	1.45%					
4. Medically Essential Service Program (MESP)										
	Jan-04	Nov-05	Oct-06	Nov-07	Dec-08					
of customers with medically essential equipment where balance in 180+. The MESP portion was established in 7/2004.										
	\$ 1,838,961	\$ 1,228,271	\$ 1,228,271	\$ 1,828,041	\$ 2,864,877					
Special Provision Balance for Following Year (100% of balance)	\$ 752,531	\$ 612,836	\$ 612,836	\$ 812,821	\$ 1,180,188	\$ 809,619	\$ (12,299)	\$ 832,212	\$ 1,318,532	
Adjustments										
Actual Write-offs in that year										
		\$ 181,828	\$ 248,847	\$ 277,838	\$ 291,042					
Estimated Remaining Provision Balance										
				\$ 702,832						
% Change in Write-offs from previous year (A)										
			37%	82%	-23%					
Estimated Remaining Provision Balance										
% Write-off Coverage (write-offs/provision balance)										
		22.85%	40.59%	81.82%	35.80%					
1 Provision Methodology was changed in Dec 2004 from reserving 50% of 90+ balances to 100% of 100+ balances.										

2008 Special Provision Balance Calculation - current method

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Rationale: take a ratio of the current special provision balance for large customers at risk and apply it for the <100k and >25k group.

3	(a)	>\$100k	Deposit Exposure	\$ 130,327,225
4	(b)	>\$25k		\$ 173,583,855
5		Exclude		
6	(c)	>\$100k		\$ 130,113,043
7	(d)	>\$25k		\$ 173,349,473
8	(e)	Current Special Reserve Balance for Large Accounts >\$100k		\$ 1,472,832
9	(f)	Same as above, but exclude		\$ 1,296,733
10	(g)	Ratio of f to c (current coverage ratio)		1.00%
11	(h)	Reserve for >\$25k (d x g)		\$ 1,727,836
12	(i)	Incremental Reserve		
13		New Ratio (Commercial accounts in the >\$25k and <\$100k are a little more likely to write-off than the		
14	(j)	>\$100k. This is a guestimate, but we know that it should be above 1%).		1.40%
15	(k)	Reserve for >\$25k		\$ 2,426,893
16	(l)	Incremental Reserve		

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Special Provision Scenario 25k (2).xls Summary
RATE CASE AUDIT REQUEST NO. 27

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Commercial Accounts with Deposit Exposure > \$25k

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	A		B		C	D	E	F	G
	SAMS Grp No	SAMS Group Name	Freq Count	Sum Deposits	Sum Estimate d Guides	Estimated Exposure	Account Manager		
3	1136	GR00000811	6	\$0	\$25,440	\$25,440			
4	1137	GR00003901	10	\$49,017	\$74,449	\$25,432	TP LEE		
5	1138	GR000044118	1	\$0	\$25,408	\$25,408			
6	1139	GR000062994	2	\$21,045	\$46,410	\$25,365	MARK A THOMSON		
7	1140	GR000042401	13	\$0	\$25,355	\$25,355			
8	1141	GR000040329	1	\$0	\$25,354	\$25,354			
9	1142	GR00003518	1	\$45,576	\$70,917	\$25,341	JOHN M DANIEL		
10	1143	GR00003532	1	\$0	\$25,305	\$25,305			
11	1144	GR00008126	1	\$0	\$25,293	\$25,293			
12	1145	GR00015908	2	\$0	\$25,291	\$25,291			
13	1146	GR00013039	1	\$0	\$25,290	\$25,290			
14	1147	GR000062998	8	\$80,000	\$105,283	\$25,283	BILLY M NEWBERRY		
15	1148	GR00003910	2	\$1,270	\$26,515	\$25,245			
16	1149	GR00003656	1	\$3,500	\$28,740	\$25,240	IDANIA GONZALEZ		
17	1150	GR00003316	1	\$24,870	\$50,095	\$25,225	K F GERWE		
18	1151	GR00003489	1	\$0	\$25,198	\$25,198	G D SODDERS		
19	1152	GR000062094	2	\$200	\$25,391	\$25,191	B F CARLYLE		
20	1153	GR000082818	2	\$29,415	\$54,585	\$25,170	MORTON FRIEDRICH		
21	1154	GR000043557	1	\$0	\$25,161	\$25,161			
22	1155	GR000021710	3	\$0	\$25,142	\$25,142			
23	1156	GR00003178	1	\$79,540	\$104,863	\$25,123	OSCAR J DIAZ		
24	1157	GR00010790	5	\$0	\$25,110	\$25,110			
25	1158	GR00052281	1	\$0	\$25,075	\$25,075			
26	1159	GR00034898	1	\$0	\$25,052	\$25,052			
27	1160	GR00003188	3	\$35,570	\$80,597	\$25,027	OSCAR J DIAZ		
28	1161	GR00002882	1	\$0	\$25,013	\$25,013			
29	1162					\$173,563,855			

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CONFIDENTIAL

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RATE CASE AUDIT REQUEST NO. 27

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CONFIDENTIAL

A

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Commercial Accounts with Deposit Exposure >\$100k

C D E F

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	A	B	C	D	E	F	G	H
	SAMS Grp. No	SAMS Group Name	Frcd Count	Sum Deposits	Sum Estimated Guides	Estimated Exposure	% Cov	Account Manager
174	GR00000207		137	\$438,324	\$583,857	\$148,533	75%	R. P. TRENDLE
175	GR000002074		6	\$64,470	\$208,520	\$144,050	31%	C. J. WEBB
176	GR0000020643		7	\$336,907	\$480,207	\$143,300	70%	LUCIANO GARCIA
177	GR000001963		19	\$143,854	\$287,052	\$143,086	50%	T. P. LEE
178	GR000002797		335	\$237,240	\$379,812	\$142,572	82%	R. D. WISNER
179	GR000002394		4	\$0	\$141,600	\$141,600	0%	P. RODRIGUEZTRIANA
180	GR000002670		21	\$34,718	\$174,133	\$138,415	20%	STANLEY B. THORNTON
181	GR000001485		34	\$0	\$138,148	\$138,148	0%	MARK A. THOMSON
182	GR000004055		41	\$0	\$138,712	\$138,712	0%	MARILYN L. ARNALL
183	GR000001008		15	\$335	\$138,086	\$137,754	0%	B. F. CARLYLE
184	GR0000015405		8	\$0	\$137,148	\$137,148	0%	
185	GR000002672		3	\$39,800	\$199,285	\$136,995	30%	C. J. WEBB
186	GR000004058		5	\$44,100	\$136,777	\$136,577	24%	G. D. SODDERS
187	GR000005259		1	\$58,980	\$195,296	\$136,316	30%	G. D. SODDERS
188	GR000002385		1	\$50,820	\$196,949	\$136,138	27%	G. D. SODDERS
189	GR000003831		26	\$17,174	\$151,970	\$134,795	11%	MARILYN L. ARNALL
190	GR000001468		10	\$73,250	\$209,817	\$134,567	36%	PETER C. BLOCH
191	GR000001571		7	\$28,899	\$180,578	\$133,687	17%	MICHEL J. KHOURY
192	GR0000059471		86	\$165,865	\$298,984	\$133,119	55%	C. J. WEBB
193	GR000002574		8	\$159,518	\$290,635	\$131,117	55%	JORGE J. LAMELAS
194	GR000005427		17	\$0	\$130,923	\$130,923	0%	
195	GR000003179		1	\$200,000	\$330,720	\$130,720	80%	OSCAR J. DIAZ
196	GR000001458		11	\$0	\$128,448	\$128,448	0%	PETER C. BLOCH
197	GR000002297		5	\$0	\$128,448	\$128,448	0%	K. F. GERWE
198	GR000003280		3	\$21,400	\$148,817	\$128,417	14%	G. D. SODDERS
199	GR000002208		12	\$0	\$127,570	\$127,570	0%	MARTHA M. DIPIETRO
200	GR000002008		1	\$4,808	\$131,835	\$127,230	3%	K. F. GERWE
201	GR000002578		1	\$118,000	\$243,995	\$123,995	48%	JORGE J. LAMELAS
202	GR000001853		50	\$1,400,140	\$1,525,520	\$123,300	82%	RAFAEL A. CALLEJA
203	GR0000059700		10	\$48,789	\$172,982	\$124,203	28%	PETER C. BLOCH
204	GR000003674		9	\$5,985	\$129,322	\$123,727	4%	THA C. LANDERVILLE
205	GR000009022		2	\$0	\$123,084	\$123,084	0%	C. J. WEBB
206	GR000005332		1	\$0	\$121,485	\$121,485	0%	B. T. GROUT
207	GR0000047133		28	\$194,225	\$215,818	\$121,393	82%	ELLIS A. ADGER
208	GR000007418		21	\$236,530	\$357,784	\$121,254	86%	STANLEY B. THORNTON
209	GR0000017304		1	\$10,250	\$130,647	\$120,397	8%	ANNETTE M. DANN
210	GR0000045488		3	\$0	\$120,198	\$120,198	0%	CLIVE A. CAMPBELL
211	GR000003688		3	\$73,059	\$193,185	\$120,108	36%	G. D. SODDERS
212	GR000004008		91	\$100,482	\$220,578	\$120,086	46%	
213	GR000001798		475	\$46,455	\$196,061	\$119,009	29%	L. G. COPE
214	GR000001908		1	\$870,000	\$789,302	\$118,302	85%	MICHEL J. KHOURY
215	GR000002968		9	\$99,850	\$219,051	\$118,201	48%	JOHN M. DANIEL
216	GR000002874		4	\$142,870	\$281,408	\$118,918	55%	T. P. LEE
217	GR0000019988		33	\$8,900	\$128,732	\$118,932	8%	
218	GR000003973		3	\$0	\$118,859	\$118,859	0%	MICHEL J. KHOURY
219	GR000002970		5	\$36,525	\$153,305	\$117,790	23%	G. D. SODDERS
220	GR000003048		5	\$124,315	\$241,879	\$117,584	51%	JORGE J. LAMELAS
221	GR000007886		26	\$377,735	\$494,759	\$117,024	78%	P. RODRIGUEZTRIANA
222	GR000002997		4	\$64,585	\$181,573	\$116,982	36%	BILLY W. NEWBERRY
223	GR000003277		6	\$154,855	\$271,103	\$116,248	57%	MARIA G. BASHNEVO
224	GR000008040		23	\$108,840	\$234,082	\$113,252	48%	R. D. WISNER
225	GR0000012479		15	\$46,155	\$160,981	\$114,808	29%	CLIVE A. CAMPBELL
226	GR000003312		3	\$53,370	\$167,899	\$114,329	32%	ORLANDO CARR
227	GR0000054585		15	\$75,712	\$188,242	\$113,530	40%	L. G. COPE
228	GR000002635		11	\$38,870	\$171,875	\$113,305	34%	B. F. CARLYLE
229	GR000003198		8	\$42,870	\$155,775	\$112,905	26%	ANNETTE M. DANN
230	GR000002675		18	\$78,580	\$187,303	\$111,723	40%	RAFAEL A. CALLEJA
231	GR000003618		1	\$0	\$111,117	\$111,117	0%	R. D. WISNER
232	GR000002742		20	\$122,770	\$233,148	\$110,378	53%	MARILYN L. ARNALL
233	GR000004811		34	\$141,130	\$250,864	\$108,734	56%	JORGE J. LAMELAS
234	GR0000025701		11	\$21,780	\$130,428	\$108,649	17%	G. D. SODDERS
235	GR000002771		12	\$225,528	\$342,871	\$107,145	99%	K. F. GERWE
236	GR0000011868		1	\$103,210	\$208,844	\$108,834	49%	NELSON A. GONZALEZ
237	GR000009851		3	\$0	\$105,128	\$105,128	0%	LUCIANO GARCIA
238	GR000003129		1	\$27,285	\$133,315	\$105,030	20%	MORTON FRIEDRICH
239	GR000001758		1	\$1,000	\$106,840	\$105,840	1%	MARK A. THOMSON
240	GR000002558		20	\$24,948	\$130,290	\$103,350	19%	
241	GR0000040310		7	\$21,880	\$128,864	\$104,894	17%	JOHN M. DANIEL
242	GR000007821		8	\$106,358	\$208,423	\$104,085	50%	MARIA G. BASHNEVO
243	GR0000041568		22	\$75,722	\$178,774	\$104,052	42%	ELLIS A. ADGER
244	GR000003095		5	\$5,000	\$109,028	\$104,028	5%	HECTOR J. MASTRI
245	GR000002845		3	\$0	\$103,888	\$103,888	0%	MARTHA M. DIPIETRO
246	GR000003302		81	\$28,320	\$131,910	\$103,395	22%	JOSEPH P. ACQUAVIVA
247	GR0000019818		124	\$749,963	\$853,205	\$103,302	86%	OSCAR J. DIAZ
248	GR000003328		5	\$0	\$101,897	\$101,897	0%	NELSON A. GONZALEZ
249	GR000003236		2	\$75,255	\$178,393	\$101,096	43%	B. W. GAETJENS
250	GR0000032520		4	\$64,020	\$184,448	\$100,438	36%	P. RODRIGUEZTRIANA
251	GR000001841		91	\$1,185,880	\$1,298,018	\$100,398	82%	MICHEL J. KHOURY
252						\$130,327,225		

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RATE CASE AUDIT REQUEST NO. 27

44-16 R

A B C D E F

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

Between \$1,000 & \$149,999.99. ^{PAGE} 1 negative same

ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
904000	0679	65015	200802	000000	00000000	02	44	WRITE-OFFS FEB	2008	00.000-0679	0697
		000	0000	000000	000000000000			A 001	05097-090-0		
71	AMOUNT TOTAL					\$140,162.78-					
12	904000	0679	65015	200801	00000000	01	44	WRITE-OFFS JAN	2008	00.000-0679	0697
		000	0000	000000	000000000000			A 001	05097-090-0		
15	AMOUNT TOTAL					\$136,355.79-					
16	904000	0679	65000	200803	00000000	05	08	REV DEF. PROV A	CCTS 04-08	00.010-0679	0697
		000	0000	000000	000000000000			B 001	02703-091-0		
19	AMOUNT TOTAL					\$131,681.69-					
20	904000	0679	65000	200802	00000000	02	08	COMM/IND		00.010-0679	0697
		000	0000	000000	000000000000			A 001	02703-091-0		
23	AMOUNT TOTAL					\$130,496.54-					
24	904000	0679	65000	200812	00000000	12	08	SPEC RES.ADJ CO	MMERICAL	00.010-0679	0697
		000	0000	000000	000000000000			A 001	02703-091-0		
27	AMOUNT TOTAL					\$125,801.00-					
28	904000	0679	65015	200811	00000000	11	44	TOTAL FRANCH W/	OFFS-11/08	00.000-0679	0697
		000	0000	000000	000000000000			001	05097-090-0		
31	AMOUNT TOTAL					\$117,536.60-					
32	904000	0679	65015	200803	00000000	03	44	TOTAL FRANCH W/OF	FS-MAR 08	00.000-0679	0697
		000	0000	000000	000000000000			A 001	05097-090-0		
35	AMOUNT TOTAL					\$106,898.13-					
36	904000	0679	65000	200802	00000000	02	08	COMM/IND		00.010-0679	0697
		000	0000	000000	000000000000			A 001	02703-091-0		
39	AMOUNT TOTAL					\$100,779.27-					

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- Item 274 - Record February 2008 franchise write-offs.
Item 275 - adjust provision for IAR Receivable based on % of write off to current revenue special reserve for commercial cust.
Item 276 - To record franchise write-offs.
Item 277 - To record franchise write-offs for March 2008.

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A B C D E F G H

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REV	COPY REV TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
904000	0679	65000	200806	00000	00000000	\$75,874.30-	000001	REDUCE SPEC W/O A 001	PROVISION 05097-090-0	00.000-0679	0697
11	AMOUNT TOTAL					\$75,874.30-					
904000	0679	65000	200809	00000	00000000	\$74,320.50-	000001	TOTAL FRAM W/O A 001	FS SEPT 08 05097-090-0	00.000-0679	0697
15	AMOUNT TOTAL					\$74,320.50-					
904000	0679	65015	200806	00000	00000000	\$69,894.29-	000001	TOTAL WRITE-OFF 001	S-JUN 2008 05097-090-0	00.000-0679	0697
19	AMOUNT TOTAL					\$69,894.29-					
904000	0679	65015	200807	00000	00000000	\$66,760.60-	000001	TOTAL WRITE-OFF 001	S-JUL 08 05097-090-0	00.000-0679	0697
23	AMOUNT TOTAL					\$66,760.60-					
904000	0679	65000	200804	00000	00000000	\$60,707.83-	000001	REV DEF. PROV A B 001	CCTS 03-08 02703-091-0	00.010-0679	0697
24	AMOUNT TOTAL					\$60,707.83-					
904000	0679	65015	200808	00000	00000000	\$51,799.52-	000001	TOTAL W/OFFS-AU 001	G 2008 05097-090-0	00.000-0679	0697
31	AMOUNT TOTAL					\$51,799.52-					
904000	0679	65000	200806	00000	00000000	\$40,268.86-	000001	COMM/IND A 001	02703-091-0	00.010-0679	0697
35	AMOUNT TOTAL					\$40,268.86-					
904000	0679	65000	200806	00000	00000000	\$35,605.44-	000001	COMM/IND A 001	02703-091-0	00.010-0679	0697
39	AMOUNT TOTAL					\$35,605.44-					

40 Item 278 - To write-off franchise fees for July 2008

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A B C D E F G H

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	INVOICE KAC
8 904000	0679	65000	200801	00000	0000000	\$25,459.54-	000001 08	RECORD AMT SPEC C 001	IAL PROV 05097-090-0	00.000-0679	0697
11 904000	0679	65000	200801	00000	0000000	\$25,459.54-	000001 08	RECORD AMT SPEC C 001	IAL PROV 02703-091-0	00.010-0679	0697
14 AMOUNT TOTAL						\$50,919.08-					
15 904000	0679	65000	200809	00000	0000000	\$25,260.63-	000001 08	REDUCE SPEC W/O A 001	PROVISION 05097-090-0	00.000-0679	0697
18 904000	0679	65000	200809	00000	0000000	\$25,260.63-	000001 08	COMM/IND A		00.010-0679	0697
21 AMOUNT TOTAL						\$50,521.26-					
22 904000	0679	65000	200801	00000	0000000	\$22,459.50-	000001 08	REDUCE SPEC W/O A 001	PROVISION 05097-090-0	00.000-0679	0697
25 904000	0679	65000	200801	00000	0000000	\$22,459.50-	000001 08	COMM/IND A		00.010-0679	0697
28 904000	0679	65000	200801	00000	0000000	\$22,459.50-	000001 08	REVER LINE JV08 C 001	A PGI 1/08 05097-090-0	00.000-0679	0697
31 AMOUNT TOTAL						\$67,378.50-					
32 904000	0679	65000	200810	00000	0000000	\$12,711.87-	000001 08	REDUCE SPEC W/O A 001	PROV MESP 05097-090-0	00.000-0679	0697
35 904000	0679	65000	200810	00000	0000000	\$12,711.87-	000001 08	MESP-VARIOUS A 001	02703-091-0	00.010-0679	0697
38 AMOUNT TOTAL						\$25,423.74-					
39 904000	0679	65000	200812	00000	0000000	\$12,298.51-	000001 08	REDUCE SPEC W/O A 001	PROV MESP 05097-090-0	00.000-0679	0697
42 904000	0679	65000	200812	00000	0000000	\$12,298.51-	000001 08	MESP VARIOUS A 001	02703-091-0	00.010-0679	0697
45 AMOUNT TOTAL						\$24,597.02-					

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A B C D E F G H

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DRSC2 BUCS	INVOICE BUCS	EAC
8	904000	0679	65000	200811	000000	\$8,310.73-	000001	REDUCE SPEC W/O	L/C	00.000-0679	0697
			000	0000	000000		08	A	001	05097-090-0	
			00000000000000								
11	904000	0679	65000	200811	000000	\$8,310.73-	000001	LARGE COMMERCIA	L VARIOUS	00.010-0679	0697
			000	0000	000000		08	A	001	02703-091-0	
			00000000000000								
14	AMOUNT TOTAL					\$16,621.46-					
15	904000	0679	65000	200808	000000	\$7,623.93-	000001	REDUCE SPEC W/O	PROVISION	00.000-0679	0697
			000	0000	000000		08	A	001	05097-090-0	
			00000000000000								
18	904000	0679	65000	200808	000000	\$7,623.93-	000001	COMM/IND		00.010-0679	0697
			000	0000	000000		08	A	001	02703-091-0	
			00000000000000								
21	AMOUNT TOTAL					\$15,247.86-					
22	904000	0679	65000	200812	000000	\$4,951.75-	000001	REDUCE SPEC W/O	PROVISION	00.000-0679	0697
			000	0000	000000		08	A	001	05097-090-0	
			00000000000000								
25	904000	0679	65000	200812	000000	\$4,951.75-	000001	REDUCE SPEC W/O	PROVISION	00.010-0679	0697
			000	0000	000000		08	A	001	02703-091-0	
			00000000000000								
28	AMOUNT TOTAL					\$9,903.50-					
29	904000	0679	65000	200811	000000	\$4,213.74-	000001	REDUCE SPEC W/O	PROV MESP	00.000-0679	0697
			000	0000	000000		08	A	001	05097-090-0	
			00000000000000								
32	904000	0679	65000	200811	000000	\$4,213.74-	000001	MESP-VARIOUS		00.010-0679	0697
			000	0000	000000		08	A	001	02703-091-0	
			00000000000000								
35	AMOUNT TOTAL					\$8,427.48-					
36	904000	0679	65000	200812	000000	\$1,704.07-	000001	GOVERNMENT WRIT	E OFFS	00.010-0679	0697
			000	0000	000000		08	A	001	02703-091-0	
			00000000000000								
39	AMOUNT TOTAL					\$1,704.07-					
40	904000	0679	65000	200812	000000	\$1,704.07	000001	GOVERNMENT WRIT	E OFFS	00.000-0679	0697
			000	0000	000000		08	A	001	05097-090-0	
			00000000000000								
43	AMOUNT TOTAL					\$1,704.07					

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FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	BUCS	INVOICE EAC
8 904000	0679	65000	200811	00000	0000000	\$4,213.74	000001	MESP-VARIOUS	05097-090-0	00.000-0679	0697
		000	0000	00000	0000000	11	08	A 001			
		00000000000000									
11 AMOUNT TOTAL						\$4,213.74					
12 904000	0679	65000	200812	00000	0000000	\$4,951.75	000001	REDUCE SPEC W/O	PROVISION	00.000-0679	0697
		000	0000	00000	0000000	12	08	A 001	05097-090-0		
		00000000000000									
15 AMOUNT TOTAL						\$4,951.75					
16 904000	0679	65000	200808	00000	0000000	\$7,623.93	000001	COMM/IND		00.000-0679	0697
		000	0000	00000	0000000	08	08	A 001	05097-090-0		
		00000000000000									
19 AMOUNT TOTAL						\$7,623.93					
20 904000	0679	65000	200811	00000	0000000	\$8,310.73	000001	LARGE COMMERCIAL	L VARIOUS	00.000-0679	0697
		000	0000	00000	0000000	11	08	A 001	05097-090-0		
		00000000000000									
23 AMOUNT TOTAL						\$8,310.73					
24 904000	0679	65000	200812	00000	0000000	\$12,298.51	000001	MESP VARIOUS		00.000-0679	0697
		000	0000	00000	0000000	12	08	A 001	05097-090-0		
		00000000000000									
27 AMOUNT TOTAL						\$12,298.51					
28 904000	0679	65000	200810	00000	0000000	\$12,711.87	000001	MESP-VARIOUS		00.000-0679	0697
		000	0000	00000	0000000	10	08	A 001	05097-090-0		
		00000000000000									
31 AMOUNT TOTAL						\$12,711.87					
32 904000	0679	65000	200801	00000	0000000	\$22,499.50	000001	COMM/IND		00.000-0679	0697
		000	0000	00000	0000000	01	08	A 001	05097-090-0		
		00000000000000									
35 904000	0679	65000	200801	00000	0000000	\$22,455.50	000001	REVER LINE JV08	A PGI 1/08	00.000-0679	0697
		000	0000	00000	0000000	01	08	C 001	05097-090-0		
		00000000000000									
38 904000	0679	65000	200801	00000	0000000	\$22,455.50	000001	REVER LINE JV08	A PGI 1/08	00.010-0679	0697
		000	0000	00000	0000000	01	08	C 001	02703-091-0		
		00000000000000									
41 AMOUNT TOTAL						\$67,378.50					

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A B C D E F G H I

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REV	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	BUCS	INVOICE EAC
8 904000	0679	65000	200809	00000	00000000	\$25,260.63	000001 08	COMM/IND -	001 05097-090-0	00.000-0679	0697
11	AMOUNT TOTAL					\$25,260.63					
12 904000	0679	65000	200801	00000	00000000	\$25,459.54	000001 08	RECORD AMT SPEC	IAL PROV	00.000-0679	0697
15	AMOUNT TOTAL					\$25,459.54					
16 904000	0679	65000	200806	00000	00000000	\$35,605.44	000001 08	COMM/IND -	001 05097-090-0	00.000-0679	0697
19	AMOUNT TOTAL					\$35,605.44					
20 904000	0679	65000	200806	00000	00000000	\$40,268.86	000001 08	COMM/IND -	001 05097-090-0	00.000-0679	0697
23	AMOUNT TOTAL					\$40,268.86					
24 904000	0679	65000	200803	00000	00000000	\$60,707.83	000001 08	DEFERRED PROV A	CCTS 03-08	00.010-0679	0697
27	AMOUNT TOTAL					\$60,707.83					
28 904000	0679	65000	200802	00000	00000000	\$77,832.44	000001 08	DEFERRED PROV A	CCTS 02-08	00.010-0679	0697
31	AMOUNT TOTAL					\$77,832.44					
32 904000	0679	65000	200809	00000	00000000	\$77,915.36	000001 08	REDUCE SPEC -LI	NEWS N THI	00.000-0679	0697
35	AMOUNT TOTAL					\$77,915.36					
36 904000	0679	65000	200803	00000	00000000	\$80,021.16	000001 08	COMM/IND -	001 05097-090-0	00.000-0679	0697
38	AMOUNT TOTAL					\$80,021.16					

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6/11-6/17

A B C D E F G H

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008
ACCOUNT 904000

PAGE 8

ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	KAC
8 219 904000	0679	65000	200812	00000	0000000	\$82,430.00	000001	SPEC RES.ADJ GO	VERNDMENTAL	00.010-0679	0697
		000	0000	00000	0000000		08	A	001		
11	AMOUNT TOTAL					\$82,430.00					
12 904000	0679	65000	200809	00000	0000000	\$97,476.81	000001	MESP - VARIOUS	05097-090-0	00.000-0679	0697
		000	0000	00000	0000000		08	A	001		
15	AMOUNT TOTAL					\$97,476.81					
16 904000	0679	65000	200802	00000	0000000	\$100,779.27	000001	COMM/IND		00.000-0679	0697
		000	0000	00000	0000000		08	A			
19	AMOUNT TOTAL					\$100,779.27					
20 904000	0679	65000	200802	00000	0000000	\$130,496.54	000001	COMM/IND		00.000-0679	0697
		000	0000	00000	0000000		08	A	001	05097-090-0	
23	AMOUNT TOTAL					\$130,496.54					
24 904000	0679	65000	200804	00000	0000000	\$131,681.69	000001	DEFERRED PROV A	CCTS 04-08	00.010-0679	0697
		000	0000	00000	0000000		08	B	001	02703-091-0	
27	AMOUNT TOTAL					\$131,681.69					
28	GRAND TOTALS					\$1,523,025.03-					

29 Item 279 - Adj. provision for VAR Rec. based
30 on % of write offs to current revenue
31 279 → based write offs govt customers.
32 Governmental accounts - are accounts
33 deemed to be uncollectable due to
34 age or dispute amount.

44-16
8/11/08

A B C D E F G H I J

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL FROM \$10,000.00 TO \$24,999.99
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916028 PAYROLL SAMPLE SC 30'S

PAGE 1

WMT 6/10/09

Sum: 12330
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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DEKSC2	CREW	TOTAL
PAY	PAY	JULIAN	REF	PLANT	EMPLOYEE	OVERTIME	OT	REG	
REG	RAC	REF	REF						
916028	0022	36000	200801	\$617.69	00 801			0000	9.60
9	00000001	000023	00000 000 0000	00000 00000000	47319	0000000000	00000000000000	9.60	
11	00000001	000023	00000 000 0000	\$600.00	00 801			0000	24.00
11	00000001	000722	00000 000 0000	00000 00000000	51443	0000000000	00000000000000	24.00	
12	00000001	000722	00000 000 0000	\$1,400.45	00 801			0000	36.00
13	00000001	000722	00000 000 0000	00000 00000000	86203	0000000000	00000000000000	36.00	
14	00000001	000722	00000 000 0000	1400.45	0803	00000000000000			
15	00000002	000023	00000 000 0000	\$617.69	00 801			0000	9.60
16	00000002	000023	00000 000 0000	00000 00000000	47319	0000000000	00000000000000	9.60	
17	00000002	000722	00000 000 0000	\$600.00	00 801			0000	24.00
18	00000002	000722	00000 000 0000	00000 00000000	51443	0000000000	00000000000000	24.00	
19	00000002	000722	00000 000 0000	\$1,400.45	00 801			0000	36.00
20	00000002	000722	00000 000 0000	00000 00000000	86203	0000000000	00000000000000	36.00	
21	00000002	000722	00000 000 0000	\$785.45	000000			0000	20.88
22	00000002	000023	00000 000 0000	00000 00000000				20.88	
23	00000002	000023	00000 000 0000	\$785.45	000000			20.88	
24	00000002	000023	00000 000 0000	00000 00000000				20.88	
25	00000002	000023	00000 000 0000	\$617.69	00 801			0000	9.60
26	00000003	000722	00000 000 0000	\$600.00	00 801			0000	24.00
27	00000003	000722	00000 000 0000	00000 00000000	51443	0000000000	00000000000000	24.00	
28	00000003	000722	00000 000 0000	\$2,800.90	00 801			0000	72.00
29	00000003	000722	00000 000 0000	00000 00000000	86203	0000000000	00000000000000	72.00	
30	00000004	000023	00000 000 0000	\$617.69	00 801			0000	9.60
31	00000004	000023	00000 000 0000	00000 00000000	47319	0000000000	00000000000000	9.60	
32	00000004	000722	00000 000 0000	\$600.00	00 801			0000	24.00
33	00000004	000722	00000 000 0000	00000 00000000	51443	0000000000	00000000000000	24.00	
34	00000004	000722	00000 000 0000	\$2,800.90	00 801			0000	72.00
35	00000004	000722	00000 000 0000	00000 00000000	86203	0000000000	00000000000000	72.00	
36	00000004	000722	00000 000 0000	\$1,406.51	000000			36.96	
37	00000004	000023	00000 000 0000	00000 00000000				36.96	
38	00000004	000023	00000 000 0000	\$1,406.51	000000			36.96	
39	00000004	000023	00000 000 0000	00000 00000000				36.96	
40	00000004	000023	00000 000 0000	1406.51	0617	00000000000000			

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Total sample \$10,152.72

Docket#080677-EL AL#09-110-4-1
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A B C D E F G H I J

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL FROM \$10,000.00 TO \$24,999.99
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916028 PAYROLL SAMPLE SC 30'S

PAGE 3

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	TOTAL
PAY	PAY	JULIAN	REF	REF	PLANT	EMPLOYEE	OT	REG	
REG	KAC	TRANS							
8	916028	0022	36000	200805		\$671.92 00 801		0000	9.60
9	0000010	000023	00000	000	0000	00000000 47319		9.60	
10	671.92	0803	00000000000000						
11	916028	0022	36000	200805		\$2,912.96 00 801		0000	72.00
12	0000010	000722	00000	000	0000	00000000 86203		72.00	
13	2912.96	0803	00000000000000						
14	916028	0022	36000	200805		\$671.92 00 801		0000	9.60
15	0000011	000023	00000	000	0000	00000000 47319		9.60	
16	671.92	0803	00000000000000						
17	916028	0022	36000	200805		\$600.00 00 801		0000	24.00
18	0000012	000722	00000	000	0000	00000000 51443		24.00	
19	600.00	0803	00000000000000						
20	916028	0022	36000	200805		\$2,912.96 00 801		0000	72.00
21	0000011	000722	00000	000	0000	00000000 86203		72.00	
22	2912.96	0803	00000000000000						
23	916028	0022	36000	200805		\$627.73 000000		15.84	15.84
24	0000010	000023	00000	000	0000	00000000 47319		15.84	
25	627.73	0617	00000000000000						
26	916028	0022	36000	200805		\$627.73 000000		15.84	15.84
27	0000011	000023	00000	000	0000	00000000 47319		15.84	
28	627.73	0617	00000000000000						
29	916028	0022	36000	200806		\$671.92 00 801		0000	9.60
30	0000012	000023	00000	000	0000	00000000 47319		9.60	
31	671.92	0803	00000000000000						
32	916028	0022	36000	200806		\$600.00 00 801		0000	24.00
33	0000012	000722	00000	000	0000	00000000 51443		24.00	
34	600.00	0803	00000000000000						
35	916028	0022	36000	200806		\$2,912.96 00 801		0000	72.00
36	0000012	000722	00000	000	0000	00000000 86203		72.00	
37	2912.96	0803	00000000000000						
38	916028	0022	36000	200806		\$671.92 00 801		0000	9.60
39	0000013	000023	00000	000	0000	00000000 47319		9.60	
40	671.92	0803	00000000000000						
41	916028	0022	36000	200806		\$600.00 00 801		0000	24.00
42	0000013	000722	00000	000	0000	00000000 51443		24.00	
43	600.00	0803	00000000000000						
44	916028	0022	36000	200806		\$2,912.96 00 801		0000	72.00
45	0000013	000722	00000	000	0000	00000000 86203		72.00	
46	2912.96	0803	00000000000000						
47	916028	0022	36000	200806		\$1,046.22 000000		26.40	26.40
48	0000012	000023	00000	000	0000	00000000 47319		26.40	
49	1046.22	0617	00000000000000						
50	916028	0022	36000	200806		\$1,046.22 000000		26.40	26.40
51	0000013	000023	00000	000	0000	00000000 47319		26.40	
52	1046.22	0617	00000000000000						
53	916028	0022	36000	200807		\$671.92 00 801		0000	9.60
54	0000014	000023	00000	000	0000	00000000 47319		9.60	
55	671.92	0803	00000000000000						

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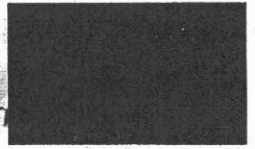
A B C D E F G H I

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL FROM \$10,000.00 TO \$24,999.99
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916028 PAYROLL SAMPLE SC 30'S

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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	TOTAL
FAY	FAY	JULIAN	REF	PLANT	EMPLOYEE	OVERTIME	OT	REG	
REG	EAC	TRANS							
916028	0022	36000	200809	\$1,618.31	00 801			0000	40.00
0000019	090722	00000	000 0000	00000	0000000	86203	00000000{	000000000000{	
1618.31	0803	00000000000000							
916028	0022	36000	200809	\$700.00	00 801			0000	28.00
0000019	000722	00000	000 0000	00000	0000000	51443	00000000{	000000000000{	
700.00	0803	00000000000000							
916028	0022	36000	200809	\$727.91	00 801			0000	10.40
0000018	000023	00000	000 0000	00000	0000000	47319	00000000{	000000000000{	
727.91	0803	00000000000000							
916028	0022	36000	200809	\$600.00	00 801			0000	24.00
0000018	000722	00000	000 0000	00000	0000000	51443	00000000{	000000000000{	
600.00	0803	00000000000000							
916028	0022	36000	200809	\$1,456.48	00 801			0000	36.00
0000018	000722	00000	000 0000	00000	0000000	86203	00000000{	000000000000{	
1456.48	0803	00000000000000							
916028	0022	36000	200809	\$727.91	00 801			0000	10.40
0000020	000023	00000	000 0000	00000	0000000	47319	00000000{	000000000000{	
727.91	0803	00000000000000							
916028	0022	36000	200809	\$700.00	00 801			0000	28.00
0000020	000722	00000	000 0000	00000	0000000	51443	00000000{	000000000000{	
700.00	0803	00000000000000							
916028	0022	36000	200809	\$1,618.31	00 801			0000	40.00
0000020	000722	00000	000 0000	00000	0000000	86203	00000000{	000000000000{	
1618.31	0803	00000000000000							
916028	0022	36000	200810	\$1,618.31	00 801			0000	40.00
0000021	000722	00000	000 0000	00000	0000000	86203	00000000{	000000000000{	
1618.31	0803	00000000000000							
916028	0022	36000	200810	\$700.00	00 801			0000	28.00
0000021	000722	00000	000 0000	00000	0000000	51443	00000000{	000000000000{	
700.00	0803	00000000000000							
916028	0022	36000	200810	\$727.91	00 801			0000	10.40
0000021	000023	00000	000 0000	00000	0000000	47319	00000000{	000000000000{	
727.91	0803	00000000000000							
916028	0022	36000	200810	\$727.91	00 801			0000	10.40
0000022	000023	00000	000 0000	00000	0000000	47319	00000000{	000000000000{	
727.91	0803	00000000000000							
916028	0022	36000	200810	\$700.00	00 801			0000	28.00
0000022	000722	00000	000 0000	00000	0000000	51443	00000000{	000000000000{	
700.00	0803	00000000000000							
916028	0022	36000	200810	\$1,618.31	00 801			0000	40.00
0000022	000722	00000	000 0000	00000	0000000	86203	00000000{	000000000000{	
1618.31	0803	00000000000000							
916028	0022	36000	200811	\$727.91	00 801			0000	10.40
0000023	000023	00000	000 0000	00000	0000000	47319	00000000{	000000000000{	
727.91	0803	00000000000000							
916028	0022	36000	200811	\$700.00	00 801			0000	28.00
0000023	000722	00000	000 0000	00000	0000000	51443	00000000{	000000000000{	
700.00	0803	00000000000000							



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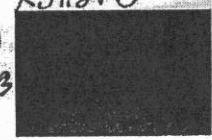
A B C D E F G

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL FROM \$10,000.00 TO \$24,999.99
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916028 PAYROLL SAMPLE SC 30'S

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ACCOUNT	LOCATION	SOURCE	COPY	REF	REF	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	REG	TOTAL
PAY	PAY	JULIAN	REF	REF	REF	PLANT	EMPLOYEE	OVERTIME	OT				
REG	EAC	TRANS											
8284	916028	0078	36000	200803			\$1,414.05	00 500			0000	36.00	36.00
	916028	0000007	001894	00000	000	0000	000000	00000000	04060	00000000[	000000000000[		
	916028	1414.05	0803	00000000000000									
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	916028	0000007	001894	00000	000	0000	000000	00000000	04060	00000000[	000000000000[		
12	916028	1178.38	0803	00000000000000									
14	916028	0078	36000	200803			\$916.98	00 500			0000	23.00	23.00
	916028	0000007	001894	00000	000	0000	000000	00000000	04060	00000000[	000000000000[		
15	916028	916.98	0803	00000000000000									
17	916028	0078	36000	200803			\$797.37	00 500			0000	20.00	20.00
	916028	0000007	001894	00000	000	0000	000000	00000000	04060	00000000[	000000000000[		
20	916028	797.37	0803	00000000000000									
21	916028	0078	36000	200803			\$846.16	00 801			0000	20.00	20.00
	916028	0000007	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
22	916028	846.16	0803	00000000000000									
23	916028	0078	36000	200804			\$559.15	00 500			0000	10.00	10.00
	916028	0000008	001890	00000	000	0000	000000	00000000	57931	00000000[	000000000000[		
24	916028	550.15	0803	00000000000000									
26	916028	0078	36000	200804			\$962.86	00 500			0000	18.00	18.00
	916028	0000008	000814	00000	000	0000	000000	00000000	68946	00000000[	000000000000[		
27	916028	962.86	0803	00000000000000									
29	916028	0078	36000	200804			\$846.16	00 801			0000	20.00	20.00
	916028	0000008	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
30	916028	846.16	0803	00000000000000									
32	916028	0078	36000	200804			\$525.66	00 500			0000	9.50	9.50
	916028	0000008	001890	00000	000	0000	000000	00000000	94428	00000000[	000000000000[		
33	916028	525.66	0803	00000000000000									
35	916028	0078	36000	200804			\$550.15	00 500			0000	10.00	10.00
	916028	0000009	001890	00000	000	0000	000000	00000000	57931	00000000[	000000000000[		
36	916028	550.15	0803	00000000000000									
38	916028	0078	36000	200804			\$846.16	00 801			0000	20.00	20.00
	916028	0000009	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
39	916028	846.16	0803	00000000000000									
40	916028	0078	36000	200805			\$846.15	00 801			0000	20.00	20.00
	916028	0000010	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
41	916028	846.15	0803	00000000000000									
44	916028	0078	36000	200805			\$846.16	00 801			0000	20.00	20.00
	916028	0000011	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
45	916028	846.16	0803	00000000000000									
47	916028	0078	36000	200806			\$846.15	00 801			0000	20.00	20.00
	916028	0000012	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
48	916028	846.15	0803	00000000000000									
50	916028	0078	36000	200806			\$846.16	00 801			0000	20.00	20.00
	916028	0000013	000587	00000	000	0000	000000	00000000	41010	00000000[	000000000000[		
53	916028	846.16	0803	00000000000000									
	916028	0078	36000	200807			\$1,444.28	00 500			0000	27.00	27.00
	916028	0000014	000814	00000	000	0000	000000	00000000	68946	00000000[	000000000000[		
	916028	1444.28	0803	00000000000000									

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Florida Power & Light Company
Docket No. 080677-EI
Staff's Audit - MFR
Request No. 59
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6 Q.
7 Please answer the questions on request 26 on the attached sheet.

8 A.

9 Response for item #37 & #27

10 Q. Why is this contract with FPLES and [REDACTED] recorded in the utility expense? It
11 appears to be related to installing gas. Total contract [REDACTED] Why sales expense?

12 A. This is not an FPLES contract. This is a contract between [REDACTED] and [REDACTED]
13 [REDACTED] supporting the [REDACTED] The
14 [REDACTED] project is not related to the installation of gas. Instead,
15 this project is a Development and Construction Project (sometimes referred to as the
16 Performance Contracting business). The Performance Contracting Business is a Base
17 Revenue Enhancement activity. Turnkey services designed to increase the energy efficiency
18 of the customers' facilities are provided to customers through this program. The cost of labor
19 and material for this project are recorded in FERC Misc Sales Account 916 to offset revenues
20 generated from the [REDACTED] as described in the Uniform
21 System of Accounts capturing Misc Sale Expenses.

Response for item #41

22 Q. Why is this contract with FPLES and [REDACTED] for an air
23 conditioning unit in utility sales expense? If it was utility, wouldn't it go through
24 conservation?

25 A. This is not an FPLES contract. This is a contract between [REDACTED] and [REDACTED]
26 [REDACTED] supporting the [REDACTED] This is not a utility
27 conservation activity. Instead, the [REDACTED] is a
28 Development and Construction Project (sometimes referred to as the Performance
29 Contracting business). The Performance Contracting Business is a Base Revenue
30 Enhancement activity. Turnkey services designed to increase the energy efficiency of the
31 customers' facilities are provided to customers through this program. The cost of labor and
32 material for this project are recorded in FERC Misc Sales Account 916 to offset revenues
33 generated from the [REDACTED] as described in the Uniform
34 System of Accounts capturing Misc Sale Expenses.

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P2

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A.R. #59
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A B C D
1 Response for item #14

2 Q. Why is this contract with FPLES and [REDACTED] in utility sales expense? If it
3 was utility, why not conservation? HVAC

4 A. This is not an FPLES contract. This is a contract between [REDACTED] and [REDACTED]
5 [REDACTED] supporting the [REDACTED]
6 This is not a utility conservation activity. Instead, the [REDACTED] is a
7 Development and Construction Project (sometimes referred to as the Performance
8 Contracting business). The Performance Contracting Business is a Base Revenue
9 Enhancement activity. Turnkey services designed to increase the energy efficiency of the
10 customers' facilities are provided to customers through this program. The cost of labor and
11 material for this project are recorded in FERC Misc Sales Account 916 to offset revenues
12 generated from the [REDACTED] as described in the Uniform System of
13 Accounts capturing Misc Sale Expenses.

14 Response for item #17

15 Q. Why is this contract with FPLES and [REDACTED] in utility sales expense? If it
16 was utility, why not conservation? Meters

17 A. This is not an FPLES contract. The contract is between [REDACTED] and [REDACTED]
18 [REDACTED] supporting the [REDACTED] This is not a utility conservation
19 activity. Instead, the [REDACTED] is a Development and Construction
20 Project (sometimes referred to as the Performance Contracting business). Turnkey services
21 designed to increase the energy efficiency of the customers' facilities are provided to
22 customers through this program. The cost of labor and material for this project are recorded
23 in FERC Misc Sales Account 916 to offset revenues generated from the [REDACTED]
24 [REDACTED] as described in the Uniform System of Accounts capturing Misc Sale Expenses.

25 Response for item #23

26 Q. Why is this contract with FPLES and [REDACTED] for Low Water
27 Conservation fixtures in utility sales expense?

28 A. This is not an FPLES contract. The contract is between [REDACTED] and [REDACTED]
29 [REDACTED] supporting the [REDACTED]
30 The [REDACTED] is a Development and Construction Project
31 (sometimes referred to as the Performance Contracting business). The Performance
32 Contracting Business is a Base Revenue Enhancement activity. Turnkey services designed to
33 increase the energy efficiency of the customers' facilities are provided to customers through
34 this program. The cost of labor and material for this project are recorded in FERC Misc Sales

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- 1 Account 916 to offset revenues generated from the [REDACTED]
2 [REDACTED] described in the Uniform System of Accounts capturing Misc Sale Expenses.

3 Response for item #69

- 4 Q. Why is this contract with FPLES and [REDACTED] for Low Water
5 Conservation fixtures in utility sales expense?

6 A. Refer to Item #23 for response.

7 Response for item #77

- 8 Q. Why is this contract with FPLES and [REDACTED] for Low Water
9 Conservation fixtures in utility sales expense?

10 A. Refer to Item #23 for response.

11 Response for item #33

- 12 Q. Why is this contract with [REDACTED] for the [REDACTED]
13 [REDACTED] here and not in conservation?

14 A. This is not a utility conservation activity. Instead, the [REDACTED]
15 [REDACTED] is a Development and Construction Project (sometimes referred to as the Performance
16 Contracting business). The Performance Contracting Business is a Base Revenue
17 Enhancement activity. Turnkey services designed to increase the energy efficiency of the
18 customers' facilities are provided to customers through this program.

19 Response for item #84

- 20 Q. Why is this contract with [REDACTED] for the [REDACTED]
21 [REDACTED] here and not in conservation?

22 A. Refer to Item #33 for response.

23 Response for item #36

- 24 Q. Why is this contract between FPLES and [REDACTED] for the [REDACTED]
25 [REDACTED] in utility sales expense? If it is utility, why not in conservation?

26 A. This is not an FPLES contract. The contract is between [REDACTED] and [REDACTED]
27 [REDACTED] supporting the [REDACTED] This is not a utility
28 conservation activity. Instead, the [REDACTED] is a Development and

44-18/1-1 p4

p4

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CONFIDENTIAL
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A.R.#59
PAGE 4 OF 4

A B C
1 Construction Project (sometimes referred to as the Performance Contracting business). The
2 Performance Contracting Business is a Base Revenue Enhancement activity. Turnkey
3 services designed to increase the energy efficiency of the customers' facilities are provided to
4 customers through this program. The cost of labor and material for this project are recorded
5 in FERC Misc Sales Account 916 to offset revenues generated from the [REDACTED]
6 [REDACTED] as described in the Uniform System of Accounts capturing Misc
7 Sale Expenses.

8 Response for item #53

9 Q. Why is this contract with FPLES and [REDACTED] for the [REDACTED]
10 [REDACTED] utility sales expense? If it is utility, why not in conservation?

11 A. Refer to Item #36 for response.

12 Response for item #67

13 Q. Why is this contract with FPLES and [REDACTED] for the [REDACTED]
14 [REDACTED] in utility sales expense? If it is utility, why not in conservation?

15 A. Refer to Item #36 for response.

16 Response for item #48, #78, #79, #82

17 The transactions in question are reclassification entries processed in December 2008 to
18 properly classify FPL Well Health Centers charges to a new FERC translation account. This
19 entry was done so that all expenses for the Health Centers be translated to FERC account
20 926.730, versus the prior FERC account of 923.100. The On-Demand Query Report that was
21 submitted with Rate Case request 26 shows the credits to 923.100 and the resulting debits to
22 926.730. This transaction was done so that 100% of Health Center charges would translate to
23 a different FERC account, however, the transactions were a zero net effect on expenses.
24 Therefore, no invoices are associated with this entry. Please refer to the detailed report
25 attached below for a list of the supporting reclassification entries, the charge and the vendor
26 name.

See 44-27/1

44-18/1-1 p5
P5

FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
JANUARY 2008 TO DECEMBER 2008

[illegible]
$$\begin{array}{r} 44-18 \\ \hline 26 \end{array}$$

44-1982-2

FP&L
Rate Case
Docket#080677-El Audit#09-110-4.1
TYE 12/31/08
Title: Small PR over 150000
last 41,000

Source: Reg 1232A

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1-23-75

Florida Power & Light Company
Docket No. 080677-EI
Staff's Audit - MFR
Interrogatory No. 60
Page 1 of 1

6 Q.
7

Please answer the questions on request 27 on the attached sheet.

8 A.

CONFIDENTIAL

9 Item #35

10 Q. Why was work done by [REDACTED] for [REDACTED] recorded in sales expense?
11 The invoice says it is for FPL Services. Why is it charged to Utility? If it is for the Utility,
12 why isn't it a conservation program?

13 A. This is a contract between [REDACTED] and [REDACTED]
14 supporting the [REDACTED]

15 This is not a utility conservation activity. Instead, the [REDACTED] is
16 related to the Development and Construction program (sometimes referred to as the
17 Performance Contracting business). This is a Base Revenue Enhancement activity. Turnkey
18 services designed to increase the energy efficiency of the customers' facilities are provided to
19 customers through this program. Refer to AG 2nd Set Interrogatory Q #59 for a description of
20 this program. The cost of labor and material for this project are recorded in FERC Misc
21 Sales Account 916 to offset revenues generated from the [REDACTED]

22 Item #38

23 Q. Why is the [REDACTED] project application for payment for [REDACTED]
24 charged to FPL sales expense?

25 A. The [REDACTED] project is related to the Development and
26 Construction program (sometimes referred to as the Performance Contracting program.) This
27 is a Base Revenue Enhancement activity. Turnkey services designed to increase the energy
28 efficiency of the customers' facilities are provided to customers through this program. Refer
29 to AG 2nd Set Interrogatory Q #59 for a description of this program. The cost of labor and
30 material for this project are recorded in FERC Misc Sales Account 916 to offset revenues
31 generated from the [REDACTED]

32 Item #80

33 Q. What is the [REDACTED] and why is it charged to sales expense?

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2-1 p. 2
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1 What is measurement and verification? What is FPLES' role in this project and how were the
2 costs allocated between the two?

3 A. The [REDACTED] project is related to the Development and
4 Construction program (sometimes referred to as the Performance Contracting program). This
5 is a Base Revenue Enhancement activity. Turnkey services designed to increase the energy
6 efficiency of the customers' facilities are provided to customers through this program. Refer
7 to AG 2nd Set Interrogatory Q #59 for a description of this program. The cost of labor and
8 material for this project are recorded in FERC Misc Sales Account 916 to offset revenues
9 generated from the [REDACTED]

10 Measurement and verification is the means of monitoring and measuring energy and water
11 performance as a condition of the performance contract to demonstrate to the customer that
12 the savings guarantee is met. This is a service that is provided through the Performance
13 Contracting Program. Refer to AG 2nd Set Interrogatory Q #59 for a description of this
14 program.

15 The [REDACTED] project encompasses customers' facilities that are
16 within and outside of FPL's service territory. Costs related to the customers' facilities within
17 FPL's territory are recorded at FPL, while costs corresponding to the customers' facilities
18 outside of FPL's service territory are recorded at FPL Energy Services.

19 Item #81

CONFIDENTIAL *rw*

20 Q. Why is this contract with FPLES and [REDACTED] for the air conditioner handler at [REDACTED]
21 [REDACTED] recorded in utility sales expense? If it is utility, why not in
22 conservation?

23 A. This is not an FPLES contract. This is a contract between [REDACTED]
24 [REDACTED] supporting the [REDACTED]

25 This is not a utility conservation activity. Instead, the [REDACTED]
26 [REDACTED] is related to the Development and Construction program (sometimes referred to as the
27 Performance Contracting business). The Performance Contracting Business is a Base
28 Revenue Enhancement activity. Turnkey services designed to increase the energy efficiency
29 of the customers' facilities are provided to customers through this program. Refer to AG 2nd
30 Set Interrogatory Q #59 for a description of this program.

31 The cost of labor and material for this project are recorded in FERC Misc Sales Account 916
32 to offset revenues generated from the [REDACTED]

33 Item # 145

34 FAS 106 Expense is provided by the actuaries. A copy of the letter from the actuaries
35 supporting the 2008 expense has been attached. There was no true-up in 2008. Based upon

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2-1 p3

PB

1 the documentation attached to the entry as well as Page 2 and Attachment C of the Hewitt
2 report attached, FPL's portion of FAS 106 expense is based upon active eligible headcount of
3 5541 / 7197 total which equates to 76.99% and agrees with the entry recorded.

4 Item # 147

5 FPL is self insured with regards to medical. The \$2,441,290 represents the FPL bargaining
6 unit medical contribution for July of 2008. The company contribution is governed by the
7 Bargaining Unit Stipulation of Agreement dated 10/16/2007 (please see attached document)
8 between Florida Power and Light Company and the union (System Council U-4 IBEW). The
9 agreement contains the per employee premium as well as the required company contribution
10 by plan type. On a monthly basis, enrollment is generated for active employees out of SAP.
11 HR updates an Excel spreadsheet (attached) which calculates the bargaining unit employer
12 contribution expense for the month. Note: The rates in the Bargaining Unit Stipulation of
13 Agreement are bi-weekly rates. In 2008 FPL had premium contributions for 24 pay periods.
14 Thus, the rates in the agreement are doubled to equate to the monthly rates in the file
15 attached.

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21 p.4
ou

A B C D E F G H I J

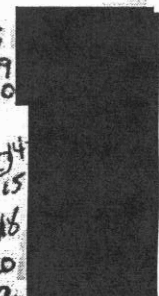
FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL FROM \$ 1,000.00 TO \$25,000.00
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916060
 PROGRAM FPSC018 PAYROLL SAMPLE SC 30'S

PAGE 1

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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	REG	TOTAL
PAY	PAY	JULIAN	REF	REF	PLANT	EMPLOYEE	OVERTIME			
REG	REG	EAC	TRANS							
916060	0897	31000	200805	\$1,232.91	00 500			0000	65.50	65.50
00000010	001893	00000	000 0000	00000	00000000	ALVAR	000000000{	0000000000000{		
11	1232.91	0802	00000000000000							
916060	0897	31000	200811	\$1,129.39	00 500			0000	60.00	60.00
00000024	001895	00000	000 0000	00000	00000000	ALVAR	000000000{	0000000000000{		
14	1129.39	0802	00000000000000							
916060	0897	31000	200812	\$1,646.59	00 500			0000	61.00	61.00
00000025	001895	00000	000 0000	00000	00000000	RODRI	000000000{	0000000000000{		
16	1646.59	0802	00000000000000							
916060	0897	36000	200801	\$1,185.67	00 500			0000	44.00	44.00
00000002	001893	00000	000 0000	00000	00000000	37958	000000000{	0000000000000{		
19	1185.67	0803	00000000000000							
916060	0897	36000	200802	\$1,793.88	00 500			0000	64.00	64.00
00000003	001893	00000	000 0000	00000	00000000	79486	000000000{	0000000000000{		
21	1793.88	0803	00000000000000							
916060	0897	36000	200803	\$1,348.32	00 500			0000	48.00	48.00
00000005	001893	00000	000 0000	00000	00000000	13178	000000000{	0000000000000{		
24	1348.32	0803	00000000000000							
916060	0897	36000	200803	\$1,488.77	00 500			0000	53.00	53.00
00000006	001893	00000	000 0000	00000	00000000	13178	000000000{	0000000000000{		
27	1488.77	0803	00000000000000							
916060	0897	36000	200804	\$1,157.23	00 500			0000	40.00	40.00
00000008	001893	00000	000 0000	00000	00000000	79486	000000000{	0000000000000{		
30	1157.23	0803	00000000000000							
916060	0897	36000	200808	\$1,300.00	00 500			0000	52.00	52.00
00000016	001893	00000	000 0000	00000	00000000	55790	000000000{	0000000000000{		
33	1300.00	0803	00000000000000							
916060	0897	36000	200812	\$2,025.16	00 500			0000	70.00	70.00
00000026	001895	00000	000 0000	00000	00000000	79486	000000000{	0000000000000{		
36	2025.16	0803	00000000000000							
39	GRAND TOTALS			\$14,297.92						

18,823.39
18,823
26,993.44
26,947.16
27,873.30
28,089.9
28,089.9
28,930
25.00
28,930



Rate Case
 Docket#080677-El Audit#09-110-4-1
 TVE 12/31/08
 File: Sample PR C001911010

Source: Reg 12530

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P1

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P1

A B C D E F G H I J K L

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 AND -\$149,999.99 TO -25,000.01
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916060

PAGE 1

ACCOUNT	LOCATION	SOURCE	COPY	REF	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
7 INVOICE	8	PAYEE	INVOICE	CV	REEL	REF INV.	PLANT	FO	DELIVERYST	
							TRANS	RAC	DELIVERY	
9 916060	0897	50000	200809			\$57,077.72-	000474	WARRANTY REPAIR		00000000
10					000	0000 000000	00000000	0000000000	000	
11				009998	474	01/01/0001	000000000000	0692		
12 916060	0897	51450	200809			\$57,077.72-	008263		XP	592377544
13					000	0000 000000	00000000	4500447199	897	
14				008263	450	09/16/2008	005000141000	0692	000	
15						\$114,155.44-				
16										
17 916060	0897	51450	200809			\$55,776.76-	008269		XP	592377544
18					000	0000 000000	00000000	4500447199	897	
19				008269	450	09/16/2008	005000144912	0692	000	
20						\$55,776.76-				
21 916060	0897	51450	200809			\$52,596.00-	008269		XP	592377544
22					000	0000 000000	00000000	4500447199	897	
23				008269	450	09/16/2008	005000144648	0692	000	
24						\$52,596.00-				
25										
26 916060	0897	50000	200801			\$41,918.56-	000233			00000000
27					000	0000 000000	00000000	0000000000	000	
28				009998	233	01/01/0001	000000000000	0692		
29						\$41,918.56-				
30										
31 916060	0897	51450	200806			\$40,968.75-	008150	APPL 4		202338350
32					000	0000 000000	00000000	4500413529	897	
33				008150	450	05/24/2008	005000078987	0692	000	
34						\$40,968.75-				
35										
36 916060	0897	50000	200805			\$36,300.49-	000487			00000000
37					000	0000 000000	00000000	0000000000	000	
38				009998	487	01/01/0001	000000000000	0676		
39						\$36,300.49-				
40										
41 916060	0897	52450	200806			\$30,812.00-	008164			592043490
42					000	0000 000000	00000000	4500337425	897	
43				008164	450	04/23/2008	005100034227	0692	000	
44						\$30,812.00-				
45										
46 916060	0897	51450	200806			\$29,909.22-	008161			132762488
47					000	0000 000000	00000000	4500325673	897	
48				008161	450	06/09/2008	005000084470	0692	000	
49						\$29,909.22-				

FP&L
 Rate Case
 Docket#080677-EI Audit#09-110-4-1
 Title: Sample Cash Vouchers 1/14/08
 Date: 9/16/08

11/10/08
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A B C D E F G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
 2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 3 AND \$149,999.99 TO \$25,000.01
 4 JANUARY 2008 TO DECEMBER 2008
 5 ACCOUNT 916060

PAGE 2

ACCOUNT	LOCATION INVOICE	SOURCE PAYEE	COPY INVOICE	REF CV	REF RREL	AMOUNT REF INV.	BATCH PLANT TRANS	DESCRIPTION PO EAC	DESC2 DELIVERY	VENDOR
9 916060	0897	51450	200808			\$25,271.51	008225 APPL 1			841444616
11				008225	450	08/11/2008	0000000 4500415503	0692	000	897
12	AMOUNT TOTAL					\$25,271.51	005000120612	0692	000	
13 916060	0897	51450	200811			\$25,647.16	008329			202338350
14				008329	450	11/19/2008	0000000 4500463038	0692	000	897
16	AMOUNT TOTAL					\$25,647.16	005000177284	0692	000	
18 916060	0897	51450	200811			\$27,015.37	008329			591891811
20				008329	450	11/24/2008	0000000 4500457801	0676	000	897
21	AMOUNT TOTAL					\$27,015.37	005000177285	0676	000	
22 916060	0897	51450	200810			\$28,433.54	008288			770559191
23				008288	450	10/13/2008	0000000 4500445692	0676	000	897
25	AMOUNT TOTAL					\$28,433.54	005000154427	0676	000	
26 319 916060	0897	51450	200812			\$29,090.48	008346			591891811
27				008346	450	12/10/2008	0000000 4500457801	0676	000	897
29	AMOUNT TOTAL					\$29,090.48	005000185316	0676	000	
30 916060	0897	51450	200803			\$29,110.43	008067 APPL 6			202338350
31				008067	450	03/04/2008	0000000 4500395107	0692	000	897
33	AMOUNT TOTAL					\$29,110.43	005000034135	0692	000	
320 916060	34 0897	51450	200809			\$29,600.00	008270		EMERGENCY	010766653
33				008270	450	09/26/2008	0000000 45000145799	0692	000	897
34	AMOUNT TOTAL					\$29,600.00	005000145799	0692	000	
37 916060	0897	51450	200801			\$29,653.55	008014 APPL 3 FINAL			593474725
38				008014	450	01/14/2008	0000000 4500365211	0692	000	897
40	AMOUNT TOTAL					\$29,653.55	005000005686	0692	000	

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A B C D E F G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
3 AND - \$149,999.99 TO -25,000.01
4 JANUARY 2008 TO DECEMBER 2008
ACCOUNT 916060

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ACCOUNT	LOCATION	SOURCE	COPY	REF	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	VEKNDOR
INVOICE	INVOICE	PAYEE	INVOICE	CV	REF	REF	PLANT	PO	DELIVERY	
					REEL	INV.	TRANS	EAC	DELIVERY	
9 916060	0897	51450	200806		000	\$29,909.22	008161	APPL 5		132762488
				008161	450	06/09/2008	005000084294	0692	000	897
12 AMOUNT TOTAL						\$29,909.22				
13 916060	0897	50000	200806		000	\$30,223.46	000362		#4	00000000
				009998	362	01/01/0001	000000000000	0692	000	
14 AMOUNT TOTAL						\$30,223.46				
17 916060	0897	50000	200802		000	\$30,739.89	000350		#6	00000000
				009998	350	01/01/0001	000000000000	0692	000	
20 AMOUNT TOTAL						\$30,739.89				
21 916060	0897	52450	200806		000	\$30,812.00	008164			592043490
				008164	450	04/23/2008	000015995888	0692	000	897
24 AMOUNT TOTAL						\$30,812.00				
25 916060	0897	52450	200801		000	\$31,131.50	008028		#2	364278619
				008028	450	01/07/2008	001900007831	0750	000	897
28 AMOUNT TOTAL						\$31,131.50				
29 916060	0897	51450	200804		000	\$32,090.00	008119			592043490
				008119	450	04/28/2008	005000062203	0692	000	897
32 AMOUNT TOTAL						\$32,090.00				
33 916060	0897	50000	200803		000	\$32,554.73	000357	LIS APPL#1		00000000
				009998	357	01/01/0001	000000000000	0692		
36 AMOUNT TOTAL						\$32,554.73				
321 916060	0897	50000	200812		000	\$32,654.17	000641	ADVANCE#3		00000000
				009998	641	01/01/0001	000000000000	0692	000	897
AMOUNT TOTAL						\$32,654.17				

Total contract
\$1065375.88

4/11/08

A B C D E F G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
3 AND -\$149,999.99 TO -\$25,000.01
4 JANUARY 2008 TO DECEMBER 2008
5 ACCOUNT 916060

PAGE 4

ACCOUNT	LOCATION INVOICE	SOURCE PAYEE	COPY INVOICE	REF CV	REF REEL	AMOUNT REF INV.	BATCH PLANT TRANS	DESCRIPTION FO EAC	DESC2 DELIVERYST DELIVERY	VENDOR
9 916060	0897	51450	200811			\$33,653.50	008303			133473472
				008303	450	0000 00000 10/29/2008	0000000 4500420653		897	
12	AMOUNT TOTAL					\$33,653.50	005000163072	0676	000	
13 916060	0897	51450	200812			\$33,763.79	008353			650712145
				008353	450	0000 00000 12/18/2008	0000000 4500412607		897	
16	AMOUNT TOTAL					\$33,763.79	005000189582	0692	000	
17 916060	0897	50000	200811			\$34,017.63	000464		C#2	0000000
				009998	464	0000 00000 01/01/0001	0000000 0000000000	0692	000	
20	AMOUNT TOTAL					\$34,017.63	00000000000000			
21 916060	0897	51450	200804			\$35,100.00	008114	APPL 3		202338350
				008114	450	0000 00000 04/21/2008	0000000 4500413529		897	
24	AMOUNT TOTAL					\$35,100.00	005000060092	0692	000	
25 916060	0897	51450	200808			\$35,367.52	008231		COMMERCIAL	591302311
				008231	450	0000 00000 08/16/2008	0000000 4500413006		897	
28	AMOUNT TOTAL					\$35,367.52	005000123753	0676	000	
29 916060	0897	51450	200804			\$35,848.79	008119			593437691
				008119	450	0000 00000 04/28/2008	0000000 4500363863		897	
32	AMOUNT TOTAL					\$35,848.79	005000062202	0692	000	
33 916060	0897	50000	200805			\$36,300.49	000447			0000000
				009998	447	0000 00000 01/01/0001	0000000 0000000000	0676	000	
36	AMOUNT TOTAL					\$36,300.49	00000000000000			
37 916060	0897	50000	200812			\$37,943.74	000692	FROM 253200 TO	COGS	0000000
				009998	692	0000 00000 01/01/0001	0000000 0000000000	0692	000	
40	AMOUNT TOTAL					\$37,943.74	00000000000000			

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A B C D E F G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
 2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 3 AND - \$149,999.99 TO -25,000.01
 4 JANUARY 2008 TO DECEMBER 2008
 5 ACCOUNT 916060

PAGE 5

ACCOUNT	LOCATION INVOICE	SOURCE PAYEE	COPY INVOICE CV	REF REF RKKL	AMOUNT REF INV.	BATCH PLANT TRANS	DESCRIPTION PO KAC	DESC2 DELIVERY DELIVERY	VENDOR
7 916060	0897	50000	200802	000	\$38,288.92	000350		\$5	0000000
				009998	350	01/01/0001	000000000000	0692	000
12 AMOUNT TOTAL					\$38,288.92				
15 916060	0897	51450	200807	000	\$38,814.64	008203			330672983
				008203	450	07/21/2008	0000000 4500412102	000	897
18 AMOUNT TOTAL					\$38,814.64		005000108277	0676	
21 916060	0897	51450	200812	000	\$39,590.99	008353			591452203
				008353	450	12/17/2008	0000000 4500459858	000	897
24 AMOUNT TOTAL					\$39,590.99		005000189999	0676	
27 916060	0897	50000	200809	000	\$40,917.90	000439			0000000
				009998	439	01/01/0001	0000000 0000000000	0692	000
30 AMOUNT TOTAL					\$40,917.90				
31 916060	0897	51450	200805	000	\$40,968.75	008148	APPL 4		202338350
				008148	450	05/14/2008	0000000 4500413529	000	897
34 AMOUNT TOTAL					\$40,968.75		005000077213	0692	
35 916060	0897	50000	200801	000	\$41,918.56	000233			0000000
				009998	233	01/01/0001	0000000 0000000000	0692	000
38 AMOUNT TOTAL					\$41,918.56				
39 916060	0897	51450	200801	000	\$42,790.00	008009	EXTENDED WARRANT	Y	241656701
				008009	450	01/09/2008	0000000 4500273454	000	897
42 916060	0897	51450	200811	000	\$42,790.00	008311			241656701
				008311	450	11/04/2008	0000000 005000167087	0692	000
45 AMOUNT TOTAL					\$85,580.00				
46 916060	0897	51450	200803	000	\$44,616.01	008067	APPL 3 FINAL		592094232
				008067	450	03/04/2008	0000000 4500369707	000	897
50 AMOUNT TOTAL					\$44,616.01		005000034134	0692	

Contract #142,300

Completion of
 Contract to install
 Remote Annunciator
 for contract for
 a diesel generator

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A B C D E F G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
AND -\$149,999.99 TO -25,000.01
3 JANUARY 2008 TO DECEMBER 2008
4 ACCOUNT 916060

PAGE 6

6	ACCOUNT	7	LOCATION	SOURCE	COPY	REF	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
			INVOICE	PAYEE	INVOICE	CV	REEL	REV	PLANT	PO	DELIVERY	
								INV.	TRANS	EAC		
9	916060	0897	51450	200804				\$44,700.00	008114	PAPB METERING		650956189
10					000		0000	000000	00000000	4500399088	897	
11				008114	450		04/21/2008		005000060093	0692	000	
12	AMOUNT TOTAL							\$44,700.00				
18	916060	0897	51450	200804				\$45,000.00	008115	APPL 12		592094232
19					000		0000	000000	00000000	4500328070	897	
20				008115	450		04/24/2008		005000060828	0692	000	
21	916060	0897	51450	200805				\$45,000.00	008133	APPL 13		592094232
22					000		0000	000000	00000000	4500328070	897	
23				008133	450		05/12/2008		005000069767	0692	000	
24	916060	0897	51450	200809				\$45,000.00	008266	APPL 5		202338350
25					000		0000	000000	00000000	4500439574	897	
26				008266	450		09/22/2008		005000142087	0692	000	
27	AMOUNT TOTAL							\$135,000.00				
28	916060	0897	51450	200803				\$46,306.74	008067	APPL 5		202338350
29					000		0000	000000	00000000	4500395107	897	
30				008067	450		03/04/2008		005000034130	0692	000	
31	AMOUNT TOTAL							\$46,306.74				
32	916060	0897	51450	200811				\$46,428.62	008303			133473472
33					000		0000	000000	00000000	4500420653	897	
34				008303	450		10/29/2008		005000163073	0676	000	
35	AMOUNT TOTAL							\$46,428.62				
36	916060	0897	51450	200806				\$46,465.75	008168			650956189
37					000		0000	000000	00000000	4500399088	897	
38				008168	450		06/14/2008		005000088070	0692	000	
39	AMOUNT TOTAL							\$46,465.75				
40	916060	0897	51450	200809				\$48,663.83	008252			650712145
41					000		0000	000000	00000000	4500445131	897	
42				008252	450		09/08/2008		005000134073	0692	000	
43	AMOUNT TOTAL							\$48,663.83				
44	916060	0897	51450	200807				\$49,149.05	008203			592767499
45					000		0000	000000	00000000	4500411602	897	
46				008203	450		07/21/2008		005000108276	0676	000	
47	AMOUNT TOTAL							\$49,149.05				

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A B C D E F G H I J K L M

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 AND -\$149,999.99 TO -\$25,000.01
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916060

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ACCOUNT	LOCATION INVOICE	SOURCE PAYEE	COPY INVOICE	CV	REF RREL	REF INV.	BATCH PLANT TRANS	DESCRIPTION PO EAC	DESC2 DELIVERY	DELIVERYST	VENDOR
9 916060	0897	51450	200803			\$51,058.06	008081 APPL 2				202338350
				008081	450	0000 03/20/2008	0000000 4500413529	0692	000	897	
12	AMOUNT TOTAL					\$51,058.06	005000041575	0692			
13 916060	0897	51450	200807			\$52,131.37	008210 APPL 2				202338350
				008210	450	0000 07/26/2008	0000000 4500439574	0692	000	897	
16	AMOUNT TOTAL					\$52,131.37	005000111605	0692			
17 916060	0897	51450	200809			\$52,596.00	008266		XP		592377544
				008266	450	0000 09/16/2008	0000000 4500447199	0692	000	897	
20	AMOUNT TOTAL					\$52,596.00	005000142088	0692			
21 3 20 916060	0897	51450	200806			\$53,500.00	008168 FINAL APPL 14				592094232
				008168	450	0000 06/14/2008	0000000 4500328070	0692	000	897	
24	AMOUNT TOTAL					\$53,500.00	005000088071	0692			
27 916060	0897	51450	200808			\$54,496.06	008234				770559191
				008234	450	0000 08/20/2008	0000000 4500435698	0676	000	897	
30	AMOUNT TOTAL					\$54,496.06	005000125831	0676			
33 916060	0897	51450	200809			\$55,776.76	008269				592377544
				008269	450	0000 09/16/2008	0000000 4500447199	0692	000	897	
36	AMOUNT TOTAL					\$55,776.76	005000144764	0692			
39 916060	0897	51450	200806			\$55,987.20	008177 APPL 1				590841945
				008177	450	0000 06/25/2008	0000000 4500418519	0692	000	897	
42	AMOUNT TOTAL					\$55,987.20	005000094737	0692			
41 3 21 916060	0897	51450	200809			\$56,277.72	008269				592377544
				008269	450	0000 09/16/2008	0000000 4500447199	0692	000	897	
47	AMOUNT TOTAL					\$56,277.72	005000144942	0692			

Total Contract

44-18/44

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A B C D E F G H I J K L M

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 AND -\$149,999.99 TO -\$25,000.01
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916060

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ACCOUNT	LOCATION INVOICE PAYER	SOURCE	COPY INVOICE CV	REF REEL	REF INV.	AMOUNT	BATCH PLANT TRANS	DESCRIPTION PO EAC	DESC2 DELIVERYST DELIVERY	VENDOR
9 916060	0897	51450	200809	000	0000	\$57,077.72	008261	4500447199	897	592377544
12			008261	450	09/16/2008	\$57,077.72	005000139433	0692	000	
13 916060	0897	51450	200806	000	0000	\$58,929.20	008177	4500413006	897	591302311
16			008177	450	06/25/2008	\$58,929.20	005000094738	0692	000	
17 916060	0897	51450	200803	000	0000	\$60,240.95	008080	4500411602	897	592767499
20			008080	450	03/20/2008	\$60,240.95	005000040731	0676	000	
21 916060	0897	51450	200803	000	0000	\$60,784.20	008086	APPL 8 4500370106	897	010769994
24			008086	450	03/26/2008	\$60,784.20	005000044710	0692	000	
25 916060	0897	51450	200807	000	0000	\$60,816.07	008203	APPL 11 4500386503	897	592727253
28			008203	450	07/11/2008	\$60,816.07	005000108275	0692	000	
29 916060	0897	51450	200807	000	0000	\$65,525.55	008210	APPL 3 4500439574	897	202338350
32			008210	450	07/26/2008	\$65,525.55	005000111604	0692	000	
33 916060	0897	51450	200809	000	0000	\$65,838.01	008248	APPL 4 4500412706	897	591236903
36			008248	450	09/03/2008	\$65,838.01	005000132185	0692	000	
37 916060	0897	51450	200805	000	0000	\$69,195.31	008133	APPL 9 4500386503	897	592727253
40			008133	450	05/12/2008	\$69,195.31	005000069766	0692	000	

See Sample over \$150,000

A B C D E F G H I J K L M

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 AND -\$149,999.99 TO -\$25,000.01
 JANUARY 2008 TO DECEMBER 2008
 ACCOUNT 916060

PAGE 9

ACCOUNT	LOCATION	SOURCE	COPY	REF	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
7	8	INVOICE	INVOICE	CV	REEL	INV.	PLANT	PO	DELIVERY	DELIVERYST
		PAYEE					TRANS	EAC		
6 916060	0897	51450	200803		000	\$69,300.24	008081		DRY ECOMMERCIAL	591302311
				008081	450	0000 000000	00000000	4500413006	897	
						03/20/2008	005000041571	0692	000	
12 AMOUNT TOTAL						\$69,300.24				
13 916060	0897	51450	200804		000	\$71,837.28	008106	APPL 3		650712145
				008106	450	0000 000000	00000000	4500412607	897	
						04/15/2008	005000054765	0692	000	
18 AMOUNT TOTAL						\$71,837.28				
19 916060	0897	51450	200805		000	\$71,848.79	008133	APPL 3		241656701
				008133	450	0000 000000	00000000	4500421991	897	
						05/12/2008	005000069768	0692	000	
22 AMOUNT TOTAL						\$71,848.79				
23 916060	0897	51450	200812		000	\$72,666.99	008350			202338350
				008350	450	0000 000000	00000000	4500463038	897	
						12/10/2008	0050000187091	0692	000	
26 AMOUNT TOTAL						\$72,666.99				
27 916060	0897	51450	200804		000	\$72,900.00	008115	APPL 11		592094232
				008115	450	0000 000000	00000000	4500328070	897	
						04/24/2008	005000060830	0692	000	
30 AMOUNT TOTAL						\$72,900.00				
31 916060	0897	51450	200804		000	\$73,277.84	008099	APPL 8		592727253
				008099	450	0000 000000	00000000	4500386503	897	
						04/08/2008	005000050749	0692	000	
34 AMOUNT TOTAL						\$73,277.84				
35 916060	0897	51450	200803		000	\$73,673.81	008081	APPL 4 FINAL		592094232
				008081	450	0000 000000	00000000	4500365889	897	
						03/20/2008	005000041574	0692	000	
38 AMOUNT TOTAL						\$73,673.81				
39 916060	0897	51450	200808		000	\$74,160.61	008231	APPL 5		650712145
				008231	450	0000 000000	00000000	4500412607	897	
						08/16/2008	005000124057	0692	000	
42 AMOUNT TOTAL						\$74,160.61				

Waste/Ext

4418/41

44-18
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A B C D E F G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
 2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 3 AND -\$149,999.99 TO -\$25,000.01
 4 JANUARY 2008 TO DECEMBER 2008
 5 ACCOUNT 916060

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4	ACCOUNT	LOCATION INVOICE	SOURCE PAYEE	COPY INVOICE	REF CV	REF REEL	REF INV.	BATCH PLANT TRANS	DESCRIPTION PO EAC	DESC2 DELIVERYST DELIVERY	VENDOR	
330	916060	0897	50000	200806	000	0000	00000	000362			000	
13	AMOUNT TOTAL				009998	362	01/01/0001	000000000000	0692			
							\$75,762.41					
16	916060	0897	51450	200808	000	0000	00000	008231	APPL 4		LEONARD BL	202338350
19	AMOUNT TOTAL				008231	450	08/16/2008	0000000	4500439574		897	
							\$76,500.00					
20	916060	0897	51450	200802	000	0000	00000	008045	APPL 12		591956486	
23	AMOUNT TOTAL				008045	450	02/13/2008	0000000	4500367452		897	
							\$77,998.50					
24	916060	0897	51450	200810	000	0000	00000	008277	MD GSA AIRPORT		770559191	
27	AMOUNT TOTAL				008277	450	10/03/2008	0000000	4500445692		897	
							\$81,238.68					
28	916060	0897	51450	200806	000	0000	00000	008177	APPL 3		591236903	
31	AMOUNT TOTAL				008177	450	06/25/2008	0000000	4500412706		897	
							\$91,943.99					
32	916060	0897	50000	200803	000	0000	00000	000351		45-412607	00000000	
35	AMOUNT TOTAL				009998	351	01/01/0001	000000000000	0692			
							\$96,236.72					
36	916060	0897	51450	200807	000	0000	00000	008210	APPL 2		590841945	
39	AMOUNT TOTAL				008210	450	07/28/2008	0000000	4500418519		897	
							\$108,374.40					
40	916060	0897	51450	200812	000	0000	00000	008352			590841945	
43	AMOUNT TOTAL				008352	450	12/16/2008	0000000	4500418519		897	
							\$109,117.44					

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A B C D E G H I J K L M

1 FLORIDA POWER AND LIGHT COMPANY
 2 SAMPLE OF CASH VOUCHERS FROM \$25,000.01 TO \$149,999.99
 3 AND -\$149,999.99 TO -\$25,000.01
 4 JANUARY 2008 TO DECEMBER 2008
 5 ACCOUNT 916060

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ACCOUNT	LOCATION INVOICE	SOURCE PAYER	COPY INVOICE	REF CV	REF REEL	AMOUNT REF INV.	BATCH PLANT TRANS	DESCRIPTION PO EAC	DESC2 DELIVERYST DELIVERY	VENDOR
9 916060	0897	51450	200812			\$129,510.00	008353	4500421991	897	241656701
			008353	450	12/17/2008	\$129,510.00	005000189341	0692	000	
12	AMOUNT TOTAL									
12 916060	0897	51450	200809			\$138,600.00	008270	APPL 12	897	592727253
			008270	450	09/26/2008	\$138,600.00	005000145560	0692	000	
16	AMOUNT TOTAL									
17 916060	0897	51450	200810			\$141,222.60	008302	APPL 8	897	241656701
			008302	450	10/28/2008	\$141,222.60	005000162140	0692	000	
20	AMOUNT TOTAL									
21 916060	0897	51450	200806			\$143,238.36	008168	APPL 10	897	592727253
			008168	450	06/14/2008	\$143,238.36	005000088073	0692	000	
24	AMOUNT TOTAL									
25 338 916060	0897	51450	200803			\$149,500.00	008080	4500412607	897	650712145
			008080	450	03/20/2008	\$149,500.00	005000040785	0692	000	
28	AMOUNT TOTAL									
31	GRAND TOTALS					\$4,070,043.85				

Sample \$823,711.21 47-18

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E
CONFIDENTIAL

3 Q. Why are you allocating 30% to FPL? (916.028; \$1,035.94)

4 A. The employee supported both FPLES and FPL Base Revenue Enhancement activities, of
5 which 30% was attributed to FPL Base Revenue Enhancement activities.

6 Response for item #319

7 Q. Why is a contract with FPLES in utility sale expense? If utility, why not in
8 conservation? (916.060; \$29,090.48)

9 A. This is not an FPLES contract. The contract is between [REDACTED]
10 [REDACTED] supporting the [REDACTED]

11 This is not a utility conservation activity. Instead, the [REDACTED] is a
12 Development and Construction Project (sometimes referred to as the Performance Contracting
13 business). Turnkey services designed to increase the energy efficiency of the customers' facilities
14 are provided to customers through this program. Refer to AG 2nd Set Interrogatory Q #59 for a
15 description of this program.

16 The cost of labor and material for this project are recorded in FERC Misc Sales Account 916 to
17 offset revenues generated from the [REDACTED] as described in the
18 Uniform System of Accounts capturing Misc Sale Expenses.

19 Response for item #326

20 Q. Why is FPLES contract to [REDACTED] locations in sales
21 expense? (916.060; \$53,500.00)

22 A. This is not an FPLES contract. The contract is between [REDACTED]
23 [REDACTED] supporting the [REDACTED]

24 The [REDACTED] is a Development and Construction Project (sometimes referred to
25 as the Performance Contracting business). Turnkey services designed to increase the energy
26 efficiency of the customers' facilities are provided to customers through this program. Refer to
27 AG 2nd Set Interrogatory Q #59 for a description of this program.

28 The cost of labor and material for this project are recorded in FERC Misc Sales Account 916 to
29 offset revenues generated from the [REDACTED] as described in the Uniform System
30 of Accounts capturing Misc Sale Expenses.

CONFIDENTIAL

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1 Response for item #329

2 Q. Why is FPLES contract to [REDACTED] considered
3 sales expense? If it is utility, why not in conservation? Is this gas? (916.060; \$69,300.24)

4 A. This is not an FPLES contract. The contract is between [REDACTED]
5 [REDACTED] supporting the Florida Department of Corrections Phase II Project.

6 This is not a utility conservation activity. Instead, the [REDACTED]
7 [REDACTED] is a Development and Construction Project (sometimes referred to as the Performance
8 Contracting business). Turnkey services designed to increase the energy efficiency of the
9 customers' facilities are provided to customers through this program. Refer to AG 2nd Set
10 Interrogatory Q #59 for a description of this program.

11 The cost of labor and material for this project are recorded in FERC Misc Sales Account 916 to
12 offset revenues generated from the [REDACTED] as
13 described in the Uniform System of Accounts capturing Misc Sale Expenses.

14 This project is not related to gas.

15 Response for item #341

16 Q. What is this for? No real backup provided. (916.061; \$2,487.22)

17 A. This is an affiliate charge from FPLES to FPL. The item selected is for marketing
18 professional services supporting the Performance Contracting business which is part of the FPL
19 Base Revenue Enhancement activities within the FPL service territory. Refer to AG 2nd Set
20 Interrogatory Q #59 for a description of this program.

21 Response for item #342

22 Q. Why isn't this a conservation advertising expense? (916.061; \$5,211.00)

23 A. The invoice selected is for marketing professional services supporting the Performance
24 Contracting business which is part of the FPL Base Revenue Enhancement program. Refer to AG
25 2nd Set Interrogatory Q #59 for a description of this program. This expense is not part of the
26 utility conservation program.

27 Response for item #287

28 Q. What were these FPLES employees working on for FPL? (916.028; \$13,192.76)

29 A. These FPLES employees provide administration, management and support of the FPL Base
30 Revenue Enhancement programs. Refer to AG 2nd Set Interrogatory Q #59 for a description to the
31 FPL Base Revenue Enhancement programs.

A B C D E F G H

1
2 FLORIDA POWER AND LIGHT COMPANY
3 STATISTICAL SAMPLE OF TOTAL POPULATION
4 JANUARY 2008 TO DECEMBER 2008
ACCOUNT 916060

FP&L
Rate Case
Docket#080677-EI Audit#09-110-4-1
TYE 12/31/08
Title: Sample JV acct 916060

ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REV	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
916060	8	0897	65000	200801		\$3,018.54	000430		MATERIAL CREDIT		
			000	0000	000000	00000000	01	79	04537-094-0	00.200-0897	0676
916060	11	0897	65000	200803		\$3,209.00	000131		CCRUAL		
			000	0000	000000	00000000	03	79	04593-094-0	00.200-0897	0676
916060	14	0897	65000	200803		\$1,349.00	000135		ATER#7106		
			000	0000	000000	00000000	03	79	04631-094-0	00.200-0897	0692
916060	17	0897	65000	200804		\$3,018.54	000055	AC-REV	MATERIAL CREDIT		
			000	0000	000000	00000000	04	79	04537-094-0	00.200-0897	0676
916060	20	0897	65000	200804		\$5,282.00	000471				
			000	0000	000000	00000000	04	79	04576-094-0	00.200-0897	0692
916060	23	0897	65000	200806		\$18,038.74	000305	SIEMENS			
			000	0000	000000	00000000	06	79	04382-094-0	00.200-0897	0692
916060	310	0897	65000	200806		\$3,529.68	000382				
			000	0000	000000	00000000	06	79	04382-094-0	00.200-0897	0692
916060	0897		65000	200807		\$2,171.00	000490				
			000	0000	000000	00000000	07	79	04496-094-0	00.200-0897	0692
916060	0897		65000	200812		\$1,684.36	000612		AL		
			000	0000	000000	00000000	12	79	04423-094-0	00.200-0897	0692
916060	311	0897	65000	200812		\$7,184.15	000705		AL		
			000	0000	000000	00000000	12	79	04423-094-0	00.200-0897	0692
GRAND TOTALS						\$48,485.01					

Sample # 522,771.83

44-18/5

Source: Reg 12930

5/14/08

KW
6/16/08

A B C D E F

1 FLORIDA POWER AND LIGHT COMPANY
 2 STATISTICAL SAMPLE OF TOTAL POPULATION
 3 JANUARY 2008 TO DECEMBER 2008
 4 ACCOUNT 916060

PAGE 1

ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	BUCS	INVOICE EAC
8 916060	0897	65000	200801		\$149,500.00-	000185	AC-REV		185 04542-094-0	00.200-0897	0692
	9	000	0000	00000	0000000	01	79				
	10	0000000000000									
11 916060	0897	65000	200802		\$149,500.00-	000249	AC-REV		249 04542-094-0	00.200-0897	0692
	12	000	0000	00000	0000000	02	79				
	13	0000000000000									
14 916060	0897	65000	200803		\$149,500.00-	000061	AC-REV		061 04542-094-0	00.200-0897	0692
	15	000	0000	00000	0000000	03	79				
		0000000000000									
17 AMOUNT TOTAL					\$448,500.00-						
18 916060	0897	65000	200812		\$143,900.00-	000269	AC-REV		269 04496-094-0	00.200-0897	0692
	19	000	0000	00000	0000000	12	79				
	20	0000000000000									
21 AMOUNT TOTAL					\$143,900.00-						
22 916060	0897	65000	200811		\$121,242.00-	000123	AC-REV		123 04542-094-0	00.200-0897	0692
	23	000	0000	00000	0000000	11	79				
	24	0000000000000									
25 916060	0897	65000	200812		\$121,242.00-	000022	AC-REV		022 04542-094-0	00.200-0897	0692
	26	000	0000	00000	0000000	12	79				
	27	0000000000000									
28 AMOUNT TOTAL					\$242,484.00-						
29 916060	0897	65000	200810		\$121,241.60-	000156	AC-REV		156 04542-094-0	00.200-0897	0692
	30	000	0000	00000	0000000	10	79				
	31	0000000000000									
32 AMOUNT TOTAL					\$121,241.60-						
33 916060	0897	65000	200810		\$120,722.00-	000227	AC-REV		227 04542-094-0	00.200-0897	0692
	34	000	0000	00000	0000000	10	79				
	35	0000000000000									
34 916060	0897	65000	200811		\$120,722.00-	000123	AC-REV		123 04542-094-0	00.200-0897	0676
	36	000	0000	00000	0000000	11	79				
	37	0000000000000									
37 916060	0897	65000	200812		\$120,722.00-	000022	AC-REV		022 04542-094-0	00.200-0897	0676
	38	000	0000	00000	0000000	12	79				
	39	0000000000000									
40 AMOUNT TOTAL					\$362,166.00-						
41 916060	0897	65000	200807		\$120,416.00-	000101	AC-REV		101 04542-094-0	00.200-0897	0692
	42	000	0000	00000	0000000	07	79				
	43	0000000000000									
44 AMOUNT TOTAL					\$120,416.00-						

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2 FLORIDA POWER AND LIGHT COMPANY
3 STATISTICAL SAMPLE OF TOTAL POPULATION
4 JANUARY 2008 TO DECEMBER 2008
ACCOUNT 916060

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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REV TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	INVOICE EAC
8 916060	0897	65000	200809	00000	00000000	83,174.40	000027	AC-REV [REDACTED]	027 04542-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
11 AMOUNT TOTAL						83,174.40-					
12 916060	0897	65000	200807	00000	00000000	82,400.68	000101	AC-REV [REDACTED]	101 04542-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
15 916060	0897	65000	200808	00000	00000000	82,400.68	000201	AC-REV [REDACTED]	201 04542-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
18 AMOUNT TOTAL						164,801.36-					
19 916060	0897	65000	200804	00000	00000000	81,419.82	000264	AC-REV [REDACTED] APPL#8	264 04423-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
22 AMOUNT TOTAL						81,419.82-					
23 916060	0897	65000	200810	00000	00000000	81,238.66	000156	AC-REV [REDACTED]	156 04542-094-0	00.200-0897	0676
		000	0000	00000	00000000		79				
26 AMOUNT TOTAL						81,238.66-					
27 916060	0897	65000	200803	00000	00000000	76,883.67	000174	AC-REV [REDACTED]	174 04423-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
30 AMOUNT TOTAL						76,883.67-					
31 916060	0897	65000	200803	00000	00000000	73,673.81	000062	AC-REV [REDACTED]	062 04578-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
34 AMOUNT TOTAL						73,673.81-					
35 916060	0897	65000	200809	00000	00000000	73,613.08	000079	AC-REV [REDACTED]	079 04496-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				
38 AMOUNT TOTAL						73,613.08-					
39 916060	0897	65000	200801	00000	00000000	72,900.00	000185	AC-REV [REDACTED]	185 04570-094-0	00.200-0897	0692
		000	0000	00000	00000000		79				

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1 FLORIDA POWER AND LIGHT COMPANY
 2 STATISTICAL SAMPLE OF TOTAL POPULATION
 3 JANUARY 2008 TO DECEMBER 2008
 4 ACCOUNT 916060

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5 ACCOUNT	6 LOCATION INVOICE 7 CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
8 916060	0897	65000	200802	00000	0000000	\$72,900.00- 02	000249	AC-REV [REDACTED]	11 RE-ACCRUAL 249 04570-094-0	00.200-0897	0692
11 916060	0897	65000	200803	00000	0000000	\$72,900.00- 03	000061	AC-REV [REDACTED]	11 RE-ACCRUAL 061 04570-094-0	00.200-0897	0692
14 916060	0897	65000	200804	00000	0000000	\$72,900.00- 04	000040	AC-REV [REDACTED]	11 RE-ACCRUAL 040 04570-094-0	00.200-0897	0692
17 AMOUNT TOTAL						\$291,600.00-					
18 916060	0897	65000	200806	00000	0000000	\$62,208.00- 06	000269	AC-REV [REDACTED]	269 04542-094-0	00.200-0897	0692
21 AMOUNT TOTAL						\$62,208.00-					
22 916060	0897	65000	200807	00000	0000000	\$57,923.74- 07	000101	AC-REV [REDACTED]	101 04496-094-0	00.200-0897	0692
25 AMOUNT TOTAL						\$57,923.74-					
26 916060	0897	65000	200804	00000	0000000	\$56,022.12- 04	000074	AC-REV [REDACTED]	INV#CDE0812 074 04423-094-0	00.200-0897	0692
29 916060	0897	65000	200805	00000	0000000	\$56,022.12- 05	000169	AC-REV [REDACTED]	123 169 04423-094-0	00.200-0897	0692
32 AMOUNT TOTAL						\$112,044.24-					
33 916060	0897	65000	200808	00000	0000000	\$54,471.06- 08	000246	AC-REV [REDACTED]	780 246 04650-094-0	00.200-0897	0676
36 AMOUNT TOTAL						\$54,471.06-					
37 916060	0897	65000	200802	00000	0000000	\$51,451.94- 02	000249	AC-REV [REDACTED]	5 249 04637-094-0	00.200-0897	0692
40 916060	0897	65000	200803	00000	0000000	\$51,451.94- 03	000061	AC-REV [REDACTED]	5 061 04637-094-0	00.200-0897	0692
43 AMOUNT TOTAL						\$102,903.88-					

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2 FLORIDA POWER AND LIGHT COMPANY
3 STATISTICAL SAMPLE OF TOTAL POPULATION
4 JANUARY 2008 TO DECEMBER 2008
5 ACCOUNT 916060

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5 ACCOUNT	6 LOCATION	7 INVOICE	8 SOURCE	9 CDSY	10 REF	11 PLANT	12 AMOUNT	13 BATCH	14 DESCRIPTION	15 DESC2	16 INVOICE
			REF	REF	REF		JV	VOUCHER	JV	BUCS	EAC
8 916060	0897	10	65000	200803	00000	00000000	\$50,000.00-	000723	AC-REV	APPL#12	
			000	0000	00000	00000000	03	79	123	04570-094-0	00.200-0897 0692
11 916060	0897	12	65000	200804	00000	00000000	\$50,000.00-	000038	AC-REV	APPL#12	
			000	0000	00000	00000000	04	79	038	04570-094-0	00.200-0897 0692
14 916060	0897	13	65000	200804	00000	00000000	\$50,000.00-	000219	AC-REV		
			000	0000	00000	00000000	04	79	219	04570-094-0	00.200-0897 0692
17 916060	0897	15	65000	200805	00000	00000000	\$50,000.00-	000169	AC-REV	14586	
			000	0000	00000	00000000	05	79	169	04570-094-0	00.200-0897 0692
20 AMOUNT TOTAL							\$200,000.00-				
21 916060	0897	22	65000	200811	00000	00000000	\$46,428.62-	000123	AC-REV		
			000	0000	00000	00000000	11	79	123	04542-094-0	00.200-0897 0676
24 AMOUNT TOTAL							\$46,428.62-				
25 916060	0897	26	65000	200804	00000	00000000	\$44,700.00-	000264	AC-REV	#6096	
			000	0000	00000	00000000	04	79	264	04636-094-0	00.200-0897 0692
28 AMOUNT TOTAL							\$44,700.00-				
29 916060	0897	30	65000	200803	00000	00000000	\$44,616.01-	000062	AC-REV	3	
			000	0000	00000	00000000	03	79	062	04569-094-0	00.200-0897 0692
32 AMOUNT TOTAL							\$44,616.01-				
33 916060	0897	34	65000	200801	00000	00000000	\$42,790.00-	000209	AC-REV	EXTENDED WARRA	
			000	0000	00000	00000000	01	79	209	04600-094-0	00.200-0897 0692
36 AMOUNT TOTAL							\$42,790.00-				
37 916060	0897	38	65000	200810	00000	00000000	\$33,763.79-	000227	AC-REV		
			000	0000	00000	00000000	10	79	227	04542-094-0	00.200-0897 0692
40 916060	0897	41	65000	200811	00000	00000000	\$33,763.79-	000123	AC-REV		
			000	0000	00000	00000000	11	79	123	04542-094-0	00.200-0897 0692
43 916060	0897	42	65000	200812	00000	00000000	\$33,763.79-	000022	AC-REV		
			000	0000	00000	00000000	12	79	022	04542-094-0	00.200-0897 0692
46 AMOUNT TOTAL							\$101,291.37-				

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2 FLORIDA POWER AND LIGHT COMPANY
3 STATISTICAL SAMPLE OF TOTAL POPULATION
4 JANUARY 2008 TO DECEMBER 2008
ACCOUNT 916060

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5	ACCOUNT	6	LOCATION INVOICE 7 CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
8	916060	0897	12	65000	200811	00000	00000000	\$33,653.50- 11	000123 79	AC-REV [REDACTED] 123	04542-094-0	00.200-0897	0676
11	AMOUNT TOTAL							\$33,653.50-					
12	916060	0897	13	65000	200803	00000	00000000	\$32,344.92- 03	000062 79	AC-REV [REDACTED] 062	04637-094-0	00.200-0897	0692
15	AMOUNT TOTAL							\$32,344.92-					
16	916060	0897	17	65000	200801	00000	00000000	\$29,653.55- 01	000185 79	AC-REV [REDACTED] 185	04578-094-0	00.200-0897	0692
19	AMOUNT TOTAL							\$29,653.55-					
20	916060	0897	21	65000	200801	00000	00000000	\$28,881.00- 01	000185 79	AC-REV [REDACTED] RE-ACCRUAL 185 04593-094-0	00.200-0897	0676	
23	916060	0897	24	65000	200802	00000	00000000	\$28,881.00- 02	000249 79	AC-REV [REDACTED] RE-ACCRUAL 249 04593-094-0	00.200-0897	0676	
26	916060	0897	28	65000	200803	00000	00000000	\$28,881.00- 03	000061 79	AC-REV [REDACTED] RE-ACCRUAL 061 04593-094-0	00.200-0897	0676	
29	916060	0897	30	65000	200804	00000	00000000	\$28,881.00- 04	000040 79	AC-REV [REDACTED] RE-ACCRUAL 040 04593-094-0	00.200-0897	0676	
32	AMOUNT TOTAL							\$115,524.00-					
33	916060	0897	34	65000	200810	00000	00000000	\$28,433.54- 10	000156 79	AC-REV [REDACTED] 156 04542-094-0	00.200-0897	0676	
34	AMOUNT TOTAL							\$28,433.54-					
37	916060	0897	38	65000	200808	00000	00000000	\$28,079.46- 08	000269 79	[REDACTED] 269 04542-094-0	00.200-0897	0692	
40	AMOUNT TOTAL							\$28,079.46-					
41	916060	0897	42	65000	200811	00000	00000000	\$25,000.00- 11	000209 79	AC-REV [REDACTED] 209 04496-094-0	00.200-0897	0692	
44	AMOUNT TOTAL							\$25,000.00-					

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FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
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ACCOUNT 916060

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5	ACCOUNT	6	LOCATION	SOURCE	COPY	REF	PLANT	AMOUNT	BATCH	DESCRIPTION	DESC2	INVOICE
7	INVOICE	7	CUSTOMER	REF	REF	TRANS	JV	JV	VOUCHER	JV	BUCS	EAC
8	916060	0897		65000	200810	00000000000000	00000	\$25,000.00	000458	79	458	04496-094-0 00.200-0897 0692
11	AMOUNT TOTAL							\$25,000.00				
12	916060	0897		65000	200812	00000000000000	00000	\$26,080.00	000612	79	612	04651-094-0 00.200-0897 0692
15	AMOUNT TOTAL							\$26,080.00				
16	916060	0897		65000	200807	00000000000000	00000	\$28,079.46	000448	79	448	04542-094-0 00.200-0897 0692
19	AMOUNT TOTAL							\$28,079.46				
20	916060	0897		65000	200809	00000000000000	00000	\$28,433.54	000391	79	391	04542-094-0 00.200-0897 0676
23	AMOUNT TOTAL							\$28,433.54				
24	916060	0897		65000	200801	00000000000000	00000	\$28,881.00	000661	79	661	CCRUAL 04593-094-0 00.200-0897 0676
27	916060	0897		65000	200802	00000000000000	00000	\$28,881.00	000790	79	790	CCRUAL 04593-094-0 00.200-0897 0676
29	916060	0897		65000	200803	00000000000000	00000	\$28,881.00	000131	79	131	CCRUAL 04593-094-0 00.200-0897 0676
32	AMOUNT TOTAL							\$86,643.00				
33	916060	0897		65000	200802	00000000000000	00000	\$32,344.92	000791	79	791	04637-094-0 00.200-0897 0692
36	AMOUNT TOTAL							\$32,344.92				
37	916060	0897		65000	200810	00000000000000	00000	\$33,653.50	000366	79	366	04542-094-0 00.200-0897 0676
40	AMOUNT TOTAL							\$33,653.50				

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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	INVOICE
6	INVOICE	REF	REF	JV	VOUCHER	JV	BUCS	EAC
7	CUSTOMER	TRANS	REF	PLANT				
8 916060	0897	65000	200809	\$33,763.79	000456			
	9	000	0000	000000	79	456	04542-094-0	00.200-0897 0692
	10	00000000000000						
11 916060	0897	65000	200810	\$33,763.79	000366			
	12	000	0000	000000	79	366	04542-094-0	00.200-0897 0692
	13	00000000000000						
14 916060	0897	65000	200811	\$33,763.79	000443			
	15	000	0000	000000	79	443	04542-094-0	00.200-0897 0692
	16	00000000000000						
17 AMOUNT TOTAL				\$101,291.37				
18 916060	0897	65000	200802	\$44,616.01	000791			
	19	000	0000	000000	79	791	04569-094-0	00.200-0897 0692
	20	00000000000000						
21 AMOUNT TOTAL				\$44,616.01				
22 916060	0897	65000	200803	\$44,700.00	000343			
	23	000	0000	000000	79	343	04636-094-0	00.200-0897 0692
	24	00000000000000						
25 AMOUNT TOTAL				\$44,700.00				
26 916060	0897	65000	200810	\$46,428.62	000366			
	27	000	0000	000000	79	366	04542-094-0	00.200-0897 0676
	28	00000000000000						
29 AMOUNT TOTAL				\$46,428.62				
30 916060	0897	65000	200812	\$46,565.38	000705			
	31	000	0000	000000	79	705	04650-094-0	00.200-0897 0692
	32	00000000000000						
33 AMOUNT TOTAL				\$46,565.38				
33.6								
34 916060	0897	65000	200802	\$50,000.00	000499		APPL#12	
	35	000	0000	000000	79	499	04570-094-0	00.200-0897 0692
	36	00000000000000						
37 916060	0897	65000	200803	\$50,000.00	000128		APPL#12	
	37	000	0000	000000	79	128	04570-094-0	00.200-0897 0692
	38	00000000000000						
40 916060	0897	65000	200803	\$50,000.00	000297			
	39	000	0000	000000	79	297	04570-094-0	00.200-0897 0692
	40	00000000000000						
43 916060	0897	65000	200804	\$50,000.00	000471		14586	
	41	000	0000	000000	79	471	04570-094-0	00.200-0897 0692
	42	00000000000000						
44 AMOUNT TOTAL				\$200,000.00				

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FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
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5	ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	INVOICE
6	INVOICE	7	REF	REF	JV	VOUCHER	JV	BUCS	EAC
7	CUSTOMER		TRANS	REF	PLANT				
8	916060	0897	65000	200801	\$51,451.94	000661		04637-094-0	00.200-0897 0692
			000	0000	0000000	01	79	661	
			00000000000000	000000					
11	916060	0897	65000	200802	\$51,451.94	000790		04637-094-0	00.200-0897 0692
			000	0000	0000000	02	79	790	
			00000000000000	000000					
14	AMOUNT TOTAL				\$102,903.88				
15	916060	0897	65000	200807	\$54,471.06	000490		04650-094-0	00.200-0897 0676
			000	0000	0000000	07	79	490	
			00000000000000	000000					
18	AMOUNT TOTAL				\$54,471.06				
19	916060	0897	65000	200803	\$56,022.12	000176		#CDE08123 04423-094-0	00.200-0897 0692
			000	0000	0000000	03	79	176	
			00000000000000	000000					
22	916060	0897	65000	200804	\$56,022.12	000471		123 04423-094-0	00.200-0897 0692
			000	0000	0000000	04	79	471	
			00000000000000	000000					
25	AMOUNT TOTAL				\$112,044.24				
26	916060	0897	65000	200806	\$57,923.74	000384		04496-094-0	00.200-0897 0692
			000	0000	0000000	06	79	384	
			00000000000000	000000					
29	AMOUNT TOTAL				\$57,923.74				
30	916060	0897	60000	200805	\$59,420.00	000403		04576-094-0	00.200-0897 0692
			000	0000	0000000	99	98	403	
			00000000000000	000000					
33	AMOUNT TOTAL				\$59,420.00				
34	916060	0897	60000	200811	\$60,402.62	000462		04576-094-0	00.200-0897 075
			000	0000	0000000	99	98	462	
			00000000000000	000000					
37	AMOUNT TOTAL				\$60,402.62				
38	916060	0897	65000	200805	\$62,208.00	000552		04542-094-0	00.200-0897 0692
			000	0000	0000000	05	79	552	
			00000000000000	000000					
41	AMOUNT TOTAL				\$62,208.00				

Partial Payment
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FLORIDA POWER AND LIGHT COMPANY
STATISTICAL SAMPLE OF TOTAL POPULATION
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ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
5	8 916060	0897	65000 200801 000 0000 0000000000000	00000	0000000	\$72,900.00 01	000661	RE- 661	ACC RUAL 04570-094-0	00.200-0897	0692
11	11 916060	0897	65000 200802 000 0000 0000000000000	00000	0000000	\$72,900.00 02	000790	RE- 790	ACC RUAL 04570-094-0	00.200-0897	0692
14	14 916060	0897	65000 200803 000 0000 0000000000000	00000	0000000	\$72,900.00 03	000131	RE- 131	ACC RUAL 04570-094-0	00.200-0897	0692
17	AMOUNT TOTAL					\$218,700.00					
18	18 916060	0897	65000 200808 000 0000 0000000000000	00000	0000000	\$73,613.08 08	000344	344	04496-094-0	00.200-0897	0692
21	AMOUNT TOTAL					\$73,613.08					
22	22 916060	0897	65000 200802 000 0000 0000000000000	00000	0000000	\$73,673.81 02	000791	791	04578-094-0	00.200-0897	0692
25	AMOUNT TOTAL					\$73,673.81					
26	26 916060	0897	65000 200804 000 0000 0000000000000	00000	0000000	\$76,883.67 04	000478	478	04423-094-0	00.200-0897	0692
29	AMOUNT TOTAL					\$76,883.67					
30	30 916060	0897	65000 200803 000 0000 0000000000000	00000	0000000	\$78,992.00 99	000118	118	04437-094-0	00.200-0897	0692
33	AMOUNT TOTAL					\$78,992.00					
34	34 916060	0897	65000 200809 000 0000 0000000000000	00000	0000000	\$81,238.68 09	000391	391	04542-094-0	00.200-0897	0676
37	AMOUNT TOTAL					\$81,238.68					
38	38 916060	0897	65000 200803 000 0000 0000000000000	00000	0000000	\$81,419.82 03	000343	343	APPL#8 04423-094-0	00.200-0897	0692
41	AMOUNT TOTAL					\$81,419.82					

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1 FLORIDA POWER AND LIGHT COMPANY
2 STATISTICAL SAMPLE OF TOTAL POPULATION
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5 ACCOUNT	6 LOCATION INVOICE 7 CUSTOMER	SOURCE REF	COPY REF TRANS	REF	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	EAC
8 916060	0897	65000	200806	00000	00000000	\$82,400.68	000384		5	00.200-0897	0692
		18 000	0000	00000	00000000		79	384	04542-094-0		
11 916060	0897	65000	200807	00000	00000000	\$82,400.68	000450			00.200-0897	0692
		12 000	0000	00000	00000000		79	450	04542-094-0		
14 AMOUNT TOTAL		13 0000000000000				\$164,801.36					
15 916060	0897	65000	200808	00000	00000000	\$83,174.40	000294			00.200-0897	0692
		16 000	0000	00000	00000000		79	294	04542-094-0		
18 AMOUNT TOTAL		17 0000000000000				\$83,174.40					
19 916060	0897	60000	200802	00000	00000000	\$114,594.00	000393			00.200-0897	0692
		20 000	0000	00000	00000000		98	393	04564-094-0		
22 AMOUNT TOTAL		21 0000000000000				\$114,594.00					
23 916060	0897	65000	200806	00000	00000000	\$120,416.00	000384			00.200-0897	0692
		24 000	0000	00000	00000000		79	384	04542-094-0		
26 AMOUNT TOTAL		25 0000000000000				\$120,416.00					
27 916060	0897	65000	200809	00000	00000000	\$120,722.00	000456			00.200-0897	0692
		28 000	0000	00000	00000000		79	456	04542-094-0		
30 916060	0897	65000	200810	00000	00000000	\$120,722.00	000366			00.200-0897	0676
		31 000	0000	00000	00000000		79	366	04542-094-0		
33 916060	0897	65000	200811	00000	00000000	\$120,722.00	000443			00.200-0897	0676
		32 000	0000	00000	00000000		79	443	04542-094-0		
36 916060	0897	65000	200812	00000	00000000	\$120,722.00	000705			00.200-0897	0692
		33 000	0000	00000	00000000		79	705	04542-094-0		
39 AMOUNT TOTAL		34 0000000000000				\$482,888.00					
40 916060	0897	65000	200809	00000	00000000	\$121,241.60	000391	HILL YORK#3		00.200-0897	0692
		41 000	0000	00000	00000000		79	391	04542-094-0		
43 AMOUNT TOTAL		42 0000000000000				\$121,241.60					

11/8 9/10

A B C D E F

21 FLORIDA POWER AND LIGHT COMPANY
 3 STATISTICAL SAMPLE OF TOTAL POPULATION
 3 JANUARY 2008 TO DECEMBER 2008
 4 ACCOUNT 916060

PAGE 11

ACCOUNT	LOCATION INVOICE CUSTOMER	SOURCE REF	COPY REF TRANS	REV	PLANT	AMOUNT JV	BATCH VOUCHER	DESCRIPTION JV	DESC2 BUCS	INVOICE BUCS	INVOICE KAC
8 916060	0897	65000	200810	00000	0000000	\$121,242.00	000366		366	04542-094-0	00.200-0897 0692
		000	0000	00000	0000000		79				
11 916060	0897	65000	200811	00000	0000000	\$121,242.00	000443		443	04542-094-0	00.200-0897 0692
		000	0000	00000	0000000		79				
14 AMOUNT TOTAL						\$242,484.00					
15 916060	0897	65000	200811	00000	0000000	\$143,900.00	000503		503	04496-094-0	00.200-0897 0692
		000	0000	00000	0000000		79				
18 AMOUNT TOTAL						\$143,900.00					
19 916060	0897	65000	200801	00000	0000000	\$149,500.00	000661		661	241192	04542-094-0 00.200-0897 0692
		000	0000	00000	0000000		79				
22 916060	0897	65000	200802	00000	0000000	\$149,500.00	000790		790	241192	04542-094-0 00.200-0897 0692
		000	0000	00000	0000000		79				
25 AMOUNT TOTAL						\$299,000.00					
26 GRAND TOTALS						\$183,051.45					

9/1/18
 P12

FP&L

Rate Case

Docket#080677-EI Audit#09-110-4-1

TYE 12/31/08

Title: Question on Sample

YW
6/2/09

1 Rate Case Audit Request # 63

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CONFIDENTIAL

2 Response for item #302

44-18/6

3 Q. Where is [REDACTED] and what is the contract between [REDACTED]

4 [REDACTED] (916.028; \$3,234.49)

5 A. [REDACTED] is located in Stuart, Florida and is within the FPL service territory.

6 [REDACTED]

8 Response for item #303

9 Q. Why is FPL paying for an [REDACTED]

10 [REDACTED] (916.028; \$1,544.25)

11 A. [REDACTED]

12 [REDACTED]

14 Response for item #306

15 Q. Is Sarasota in FPL's service territory? Was the whole \$120,931 in 2008 regulated

16 expenses for this contract? (916.028; \$18,104.00)

17 A. Sarasota is in FPL's service territory. The contract is between [REDACTED]

18 [REDACTED] supporting the [REDACTED]

19 The whole \$120,931 referenced in the purchase order supporting the invoice selected was

20 recorded in 2007 and 2008 coinciding with the duration of the project.

21 Response for item #308

22 Q. What are these oil filters and ring kits for and why would it be in sales expense? :

23 (916.028; \$2,385.94)

24 A. [REDACTED]

25 [REDACTED] is a

26 Development and Construction Project (sometimes referred to as the Performance Contracting

27 business). The Performance Contracting Business is a Base Revenue Enhancement activity.

28 Turnkey services designed to increase the energy efficiency of the customers' facilities are

29 provided to customers through this program. Refer to AG 2nd Set Interrogatory Q #59 for a

30 description of this program.

31 The cost of labor and material for this project are recorded in FERC Misc Sales Account 916 to

32 offset revenues generated from the [REDACTED] as

33 described in the Uniform System of Accounts capturing Misc Sale Expenses.

34

Source: RATE CASE AUDIT REQUEST NO. 63

44-18
6-1

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CONFIDENTIAL p24

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CONFIDENTIAL p24

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CONFIDENTIAL p24

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CONFIDENTIAL p24



44-19
2-3

Source: RATE CASE AUDIT REQUEST NO. 63

$$\begin{array}{r} 44-19 \\ \hline 25 \end{array}$$

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1 Rate Case Audit Request # 63

~~CONFIDENTIAL~~ *g25*

2 Response for item #343

3 Q. What is the project? (916.061; \$84,493.05)

44-19/3 P1

4 A. The US Department of Energy (DOE) Energy Services Performance Contracts
5 (ESPC) is awarded to companies to pursue energy services at any federal government
6 facility. This activity supports the Performance Contracting business expansion plan.
7 The expense selected in the audit sample was incurred in pursuit of this award.

8 Response for item #344

9 Q. What do they do for you? What is ESCO? How did you get split %? (916.061;
10 \$3,613.20)

44/19/3

11 A. [REDACTED]
12 This expense was incurred in pursuit of the US Department of Energy (DOE)
13 Energy Services Performance Contract (ESPC) award. This award allows companies to
14 pursue energy services at any federal government facility in the world.
15 [REDACTED]
16 [REDACTED]

17 Response for item #345

44-19/3 P1

18 Q. What is the [REDACTED] How was the split determined? What does
19 this firm do for you related to the Counsel? (916.061; \$1,500.00)

20 A. [REDACTED]
21 [REDACTED]
22 [REDACTED]
23 [REDACTED]
24 [REDACTED]
25 [REDACTED]

A B C D E F G

1 Rate Case Audit Request # 63

CONFIDENTIAL *826*

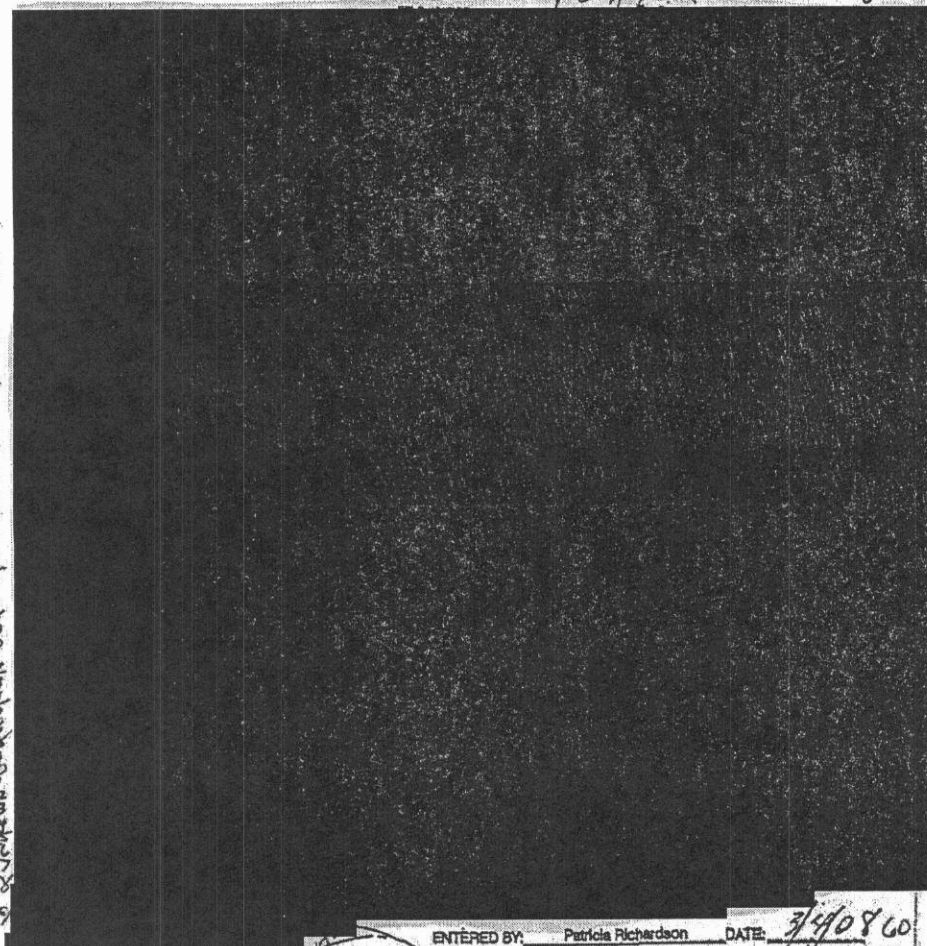
2 Response for Item #351

3 Q. Need  Invoice for December. (916.061; \$3,841.21)

4 A. See below for the invoice for  as requested.

PD # 4500329678

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ENTERED BY: Patricia Richardson DATE: 3/4/08 *60*
PHONE: 581-891-7287 COMPANY CODE: 1001 *61*
AUTHORIZED BY: *[Signature]* *62*
REQUIRED IF UNDER \$250.00 *63*
SAP DOCUMENT #(S): 1000652216 *64*
ACCT NUMBER: *65*
66

67 The sum of 1 = \$3,841.21

44-19
3-1
27

P.2

A

FLORIDA POWER AND LIGHT COMPANY
SAMPLE OF PAYROLL FROM \$ 1,000.00 TO \$25,000.00
JANUARY 2008 TO DECEMBER 2009
ACCOUNT 920000
PROGRAM FPSC018 PAYROLL SAMPLE SC 30'S

Sala...

367-368 "change Basic Pay" wkst. - recalculated salary per hour times hrs above.
(provided annual salary) also determined if position/title from Attorney's list applies to relate to A's salary.

367 - Sr 38 - accrued payroll - see $\frac{44-20}{22}$

43-4

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FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL OVER \$150,000.00 AND UNDER \$150,000.00
 JANUARY 2008 TO DECEMBER 2008

Florida Power & Light Co.
 Dekt# 080677-ET Audit# 09-110-4-1
 Title: 920 Sample

SAMPLE ITEM #	ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	CREW	TOTAL	PAY	PAY	JULIAN	REF	REF	PLANT	EMI	P	QTYE	12/31/08	S	REG	EAC	TRANS
11	920000	0001	1	36000	200801	00	G01	0000	0.00	0000002	000101	00000	000	0000	00000	00000000			0		0820	000000000000
12	920000	0001	2	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0		0820	000000000000
	920000	0001	3	30000	200805	000333			0.00	0000000	005525	00000	000	0000	00000	00000000			0.00		0820	000000000000
	920000	0001	4	30000	200805	000333			0.00	0000000	006110	00000	000	0000	00000	00000000			0.00		0820	000000000000
13	920000	0001	5	36000	200802	00	560	0000	0.00	0000041	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
15	920000	0001	6	36000	200802	00	H37	0000	0.00	0000004	005475	00000	000	0000	00000	00000000			0.00		0822	000000000000
17	920000	0001	7	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
18	920000	0001	8	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
19	920000	0017	9	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
20	920000	0001	10	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
21	920000	0001	11	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
22	920000	0001	12	36000	200802	00	560	0000	0.00	0000041	000011	00000	000	0000	00000	00000000			0.00		0822	000000000000
23	920000	0001	13	36000	200811	00	G01	0000	0.00	0000023	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
24	920000	0053	14	36000	200801	00	C09	0000	0.00	0000001	005348	00000	000	0000	00000	00000000			0.00		0821	000000000000
25	920000	0001	15	36000	200805	00	T41	0000	0.00	0000011	000101	00000	000	0000	00000	00000000			0.00		0821	000000000000
27	920000	0001	16	36000	200802	00	H37	0000	0.00	0000011	000101	00000	000	0000	00000	00000000			0.00		0821	000000000000
30	920000	0001	17	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
32	920000	0001	18	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0822	000000000000
33	920000	0001	19	36000	200802	00	560	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
34	920000	0001	20	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0822	000000000000
35	920000	0004	21	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
36	920000	0001	22	36000	200812	00	G01	0000	0.00	0000025	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
	920000	0004	23	36000	200806	00	G01	0000	0.00	0000012	000045	00000	000	0000	00000	00000000			0.00		0820	000000000000
38	920000	0007	24	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
39	920000	0001	25	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
40	920000	0001	26	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
41	920000	0055	27	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
42	920000	0802	28	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
43	920000	0001	29	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
44	920000	0001	30	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
45	920000	0001	31	36000	200803	00	C09	0000	0.00	0000005	000101	00000	000	0000	00000	00000000			0.00		0821	000000000000
46	920000	0001	32	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
47	920000	0001	33	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
48	920000	0642	34	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
49	920000	0001	35	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
50	920000	0020	36	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
51	920000	0001	37	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
52	920000	0001	38	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
53	920000	0001	39	36000	200802	00	H37	0000	0.00	0000004	000101	00000	000	0000	00000	00000000			0.00		0820	000000000000
54	920000	0001	40	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
55	920000	0001	41	36000	200801	00	C09	0000	0.00	0000002	000017	00000	000	0000	00000	00000000			0.00		0821	000000000000
56	920000	0081	42	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
58	920000	0023	43	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
61	920000	0001	44	36000	200802	00	H37	0000	0.00	0000004	000011	00000	000	0000	00000	00000000			0.00		0820	000000000000
62	920000	0053	45	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
63	920000	0009	46	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
66	920000	0047	47	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
67	920000	0051	48	30000	200803	000211			0.00	0000000	000000	00000	000	0000	00000	00000000			0.00		0820	000000000000
920000 Total																						

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FLORIDA POWER AND LIGHT COMPANY
SAMPLE OF PAYROLL OVER \$150,000 AND UNDER - \$150,000.00
JANUARY 2008 TO DECEMBER 2008

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	TOTAL
FAY	FAY	JULIAN	REF	PLANT	EMPLOYEE	OVERTIME	OT	REG	
REG	REG	EAC	TRAMS						
524000	0929	30000	200809		000487				
0000000	00000	00000	000	0000	00000	000000000	000000000000	.00	.00
524000	0951	30000	200810		000066				
0000000	00000	00000	000	0000	00000	000000000	000000000000	.00	.00
517000	0929	30000	200812		000000				
0000074	00000	00000	000	0000	00000	000000000	000000000000	3,896.30-	3,896.30-
517000	0929	30000	200801		000000				
0000026	00000	00000	000	0000	00000	000000000	000000000000	3,914.29-	3,914.29-
528000	0001	30000	200802		000000				
0000001	00000	00000	000	0000	00000	000000000	000000000240M	1,283.34-	1,283.34-
517000	0929	30000	200812		000000				
0000023	00000	00000	000	0000	00000	000000000	000000000000	3,844.95-	3,844.95-
517000	0929	30000	200807		000000				
0000012	00000	00000	000	0000	00000	000000000	000000000000	3,762.33-	3,762.33-
517000	0929	30000	200801		000000				
0000025	00000	00000	000	0000	00000	000000000	000000000196M	3,833.61-	3,833.61-
517000	0929	30000	200807		000000				
0000013	00000	00000	000	0000	00000	000000000	000000000047K	3,712.68-	3,712.68-
520000	0001	30000	200805		000333				
0000000	00000	00000	000	0000	00000	000000000	000000000000	.00	.00
517000	0951	30000	200803		000362				
0000000	00000	00000	000	0000	00000	000000000	000000000000	.00	.00
528000	0001	30000	200805		000333				
0000000	00000	00000	000	0000	00000	000000000	000000000000	.00	.00
528000	0001	30000	200805		000333				
0000000	00000	00000	000	0000	00000	000000000	000000000000	.00	.00
520000	0001	30000	200808		000000				
0000014	00000	00000	000	0000	00000	000000000	0000000001619	1,123.20-	1,123.20-
528000	0001	30000	200808		000000				
0000015	00000	00000	000	0000	00000	000000000	00000000027917	1,082.00-	1,082.00-
524000	0929	30000	200808		000000				
0000015	00000	00000	000	0000	00000	000000000	00000000045962M	3,489.35-	3,489.35-
520000	0001	30000	200801		000000				
0000002	00000	00000	000	0000	00000	000000000	000000000000	.00	.00

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signing bonus
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PAGE 2

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$\frac{24-20}{3} = 1.33$

FLORIDA POWER AND LIGHT COMPANY SAMPLE OF PAYROLL OVER \$150,000 AND UNDER \$150,000.00 JANUARY 2008 TO DECEMBER 2008														
PAGE 5														
A	B	C	D	E	F	G	H	I	J	K	L	M		
ACCOUNT	LOCATION	SOURCE	COPY	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	REG				
PAY	PAY	REG	REG	TRANS	REF	PLANT	EMPLOYEE	OVERTIME	OT	REG				
(18) 320000	1	0001	36000	200802										
		000000	000101	00000	000	0000								
		000000	000101	00000	000	0000								
517000	4	0929	38000	200811										
		000000	000101	00000	000	0000								
320000	2	0001	36000	200801										
		000000	000011	00000	000	0000								
517000	10	0929	38000	200811										
		000000	000011	00000	000	0000								
320000	11	0000024	005345	00000	000	0000								
		000000	000011	00000	000	0000								
517000	12	0929	38000	200811										
		000000	000011	00000	000	0000								
320000	13	0017	30000	200803										
		000000	000000	00000	000	0000								
524000	14	0929	30000	200810										
		000000	000115	00000	000	0000								
524000	15	0931	30000	200803										
		000000	000115	00000	000	0000								
320000	21	0001	36000	200801										
		000000	000011	00000	000	0000								
517000	22	0929	38000	200801										
		000000	000011	00000	000	0000								
320000	23	0001	36000	200802										
		000000	000101	00000	000	0000								
517000	24	0929	38000	200801										
		000000	000041	00000	000	0000								
320000	31	0001	36000	200802										
		000000	000101	00000	000	0000								
517000	32	0929	38000	200801										
		000000	000041	00000	000	0000								
320000	33	0001	36000	200802										
		000000	000101	00000	000	0000								
517000	34	0929	38000	200801										
		000000	000041	00000	000	0000								
320000	41	0001	36000	200802										
		000000	000101	00000	000	0000								
517000	42	0929	38000	200801										
		000000	000041	00000	000	0000								
320000	43	0001	36000	200811										
		000000	000101	00000	000	0000								
517000	44	0929	38000	200807										
		000000	000101	00000	000	0000								
320000	45	0001	36000	200801										
		000000	000041	00000	000	0000								
517000	46	0929	38000	200801										
		000000	000041	00000	000	0000								
320000	47	0001	36000	200801										
		000000	000041	00000	000	0000								
517000	48	0929	38000	200807										
		000000	000101	00000	000	0000								
320000	49	0001	36000	200807										
		000000	000101	00000	000	0000								
517000	50	0929	38000	200807										
		000000	000101	00000	000	0000								

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3,896.30
3,896.30
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4,327.05
4,085.49
4,396.32
4,401.22

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Signify bowl
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FLORIDA POWER AND LIGHT COMPANY												PAGE	6
SAMPLE OF PAYROLL OVER \$150,000 AND UNDER - \$150,000.00													
JANUARY 2008 TO DECEMBER 2008													
A	B	C	D	E	F	G	H	I	J	K	L	M	
ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	CHRW	TKG	TOTAL			
PAY	PAY	RNG	RNG	REF	REF	PLANT	EMPLOYEE	OVERTIME					

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FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL OVER \$150,000 AND UNDER - \$150,000.00
 JANUARY 2008 TO DECEMBER 2008

ACCOUNT	LOCATION	PAY	SOURCE	COST	REF	REF	REF	AMOUNT	DATE	EMPLOYEE	DESCRIPTION	OVERTIME	DESC2	J	K	L	M
		REG	REG	REG	TRANS			PLANT					OF	CRKW	REG	TOTAL	

PAGE 7

517000	1	0914	38000	200807													
2	0000015	005345	00000	000	0000												
920000	2	0001	36000	200802													
5	0000004	000011	00000	000	0000												
8	0000004	000011	00000	000	0000												
8	0000004	000011	00000	000	0000												
920000	10	0004	30000	200803													
11	0000000	000000	00000	000	0000												
11	0000000	000000	00000	000	0000												
517000	15	0914	38000	200801													
17	0000002	005345	00000	000	0000												
17	0000002	005345	00000	000	0000												
517000	18	0929	38000	200802													
17	0000004	005345	00000	000	0000												
517000	18	0914	38000	200807													
20	0000014	005345	00000	000	0000												
920000	21	0001	36000	200812													
23	0000025	000011	00000	000	0000												
24	0000000	000000	00000	000	0000												
920000	17	0004	36000	200806													
26	0000012	000045	00000	000	0000												
27	0000000	000000	00000	000	0000												
517000	28	0914	38000	200802													
29	0000004	005345	00000	000	0000												
30	0000000	000000	00000	000	0000												
517000	31	0914	38000	200801													
32	0000001	009147	00000	000	0000												
33	0000000	000000	00000	000	0000												
920000	34	0007	30000	200803													
35	0000000	000000	00000	000	0000												
920000	36	0001	36000	200802													
38	0000004	000011	00000	000	0000												
920000	40	0001	36000	200802													
41	0000004	000101	00000	000	0000												
42	0000000	000000	00000	000	0000												
920000	43	0055	30000	200803													
44	0000000	000000	00000	000	0000												
517000	45	0914	38000	200802													
47	0000003	005345	00000	000	0000												
48	0000000	000000	00000	000	0000												
920000	49	0602	30000	200803													
50	0000000	000000	00000	000	0000												
5	0000000	000000	00000	000	0000												

000049960 0000000584368 4,460.21 4,460.21
 Wmp Sum Supp
 000000000 0000000000000 0000
 Ex Incentu Supp
 000000000 0000000000000 0000

PERP Dist - Regulatory Affairs Bus Unit.
 Revised in 44-21/4-1/1.

00005711Y 000000000112B 4,875.95 5,447.11
 000000000 000000000776A 5,675.04 5,683.09

00006660X 0000000092074F 4,663.74 5,319.42
 000000000 0000000000000 0000
 Scrny Bonus

000000000 0000000000000 0000
 000000000 0000000000000 0000
 00006466B 000000102144B 4,981.69 5,628.31

00009592Q 000000128766F 4,714.28 5,673.55
 PERP Dist - Internal Audit B.U. - Revised in 44-21/4-1/1.

000000000 0000000000000 0000
 Ex Incentu Supp
 000000000 0000000000000 0000

PERP Dist - Resource Planning B.U. See 47-21/4-1/1

00007572I 000000325971B 5,532.08 6,289.37
 PERP Dist - External Affairs B.U. - 47-21/4-1/1

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FLORIDA POWER AND LIGHT COMPANY
SAMPLE OF PAYROLL OVER \$150,000 AND UNDER -\$150,000.00
JANUARY 2008 TO DECEMBER 2008

A	B	C	D	E	F	G	H
ACCOUNT	LOCATION	SOURCE	COST	REF	REF	AMOUNT	DESCRIPTION
PAY	REG	JULIAN	REF	TRANS	EMPLOYEE	PLANT	OVERTIME

PAGE 8

J	k	L
CHEN		TOTAL

✓ 44-20

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF PAYROLL OVER \$150,000 AND UNDER - \$150,000.00
 JANUARY 2008 TO DECEMBER 2008

ACCOUNT	LOCATION	SOURCE	COPY	REF	REF	REF	AMOUNT	PLANT	EMPLOYEE	DESCRIPTION	DESC2	OT	TOTAL	M
PAY	PAY	PAY	REG	REG	TRANS	REF	PLANT	EMPLOYEE	DESCRIPTION	DESC2	OT	TOTAL	M	

PAGE 9

44-20
3-5 0

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3-3

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3-5

				REC	EAC	TRANS		PLANT		
54	220000	1	0001	36000	200802					
	2	000004	000011	000000	000	0000	\$957,600.00	00	H37	
55	220000	3	000002	000017	000000	000000000000		000000		
	4	0001	0000	0000	200801					
	5	000002	000017	000000	000000	000000000000		000000	00	C09
56	220000	6	0001	36000	200803					603
	7	000000	000000	000000	000	0000		000000		
57	220000	8	000000	000000	000000	000	000000	000000		000211
	9	0613	36000	200803						
58	220000	10	000000	000000	000	0000		000000		000149
	11	0613	36000	200803						
59	220000	12	000000	000000	000	0000		000000		000211
	13	0023	36000	200803						
60	220000	14	000000	000000	000000	000	000000	000000		000362
	15	0014	36000	200803						
61	220000	16	000000	000000	000000	000	000000	000000		000362
	17	000000	000000	000000	000	0000		000000		
62	220000	18	000000	000000	000000	000	000000	000000		000211
	19	0023	36000	200803						
63	220000	20	000000	000000	000000	000	000000	000000		000362
	21	0001	0000	200802						
64	220000	22	000004	000011	000000	000000		000000	00	H37
	23	000000	000000	000000	000	0000		000000		
65	220000	24	000000	000000	000000	000	000000	000000		000211
	25	000000	000000	000000	000	0000		000000		
66	220000	26	000000	000000	000000	000	000000	000000		000211
	27	000000	000000	000000	000	0000		000000		
67	220000	28	000000	000000	000000	000	000000	000000		000362
	29	000000	000000	000000	000	0000		000000		
68	220000	30	000000	000000	000000	000	000000	000000		000362
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69	220000	32	000000	000000	000000	000	000000	000000		000362
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70	220000	34	000000	000000	000000	000	000000	000000		000362
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71	220000	36	000000	000000	000000	000	000000	000000		000211
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72	220000	38	000000	000000	000000	000	000000	000000		000211
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77	220000	48	000000	000000	000000	000	000000	000000		000211
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81	220000	56	000000	000000	000000	000	000000	000000		000211
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82	220000	58	000000	000000	000000	000	000000	000000		000211
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83	220000	60	000000	000000	000000	000	000000	000000		000211
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84	220000	62	000000	000000	000000	000	000000	000000		000211
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85	220000	64	000000	000000	000000	000	000000	000000		000211
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87	220000	68	000000	000000	000000	000	000000	000000		000211
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89	220000	72	000000	000000	000000	000	000000	000000		000211
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91	220000	76	000000	000000	000000	000	000000	000000		000211
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92	220000	78	000000	000000	000000	000	000000	000000		000211
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94	220000	82	000000	000000	000000	000	000000	000000		000211
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95	220000	84	000000	000000	000000	000	000000	000000		000211
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109	220000	112	000000	000000	000000	000	000000	000000		000211
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110	220000	114	000000	000000	000000	000	000000	000000		000211
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111	220000	116	000000	000000	000000	000	000000	000000		000211
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112	220000	118	000000	000000	000000	000	000000	000000		000211
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113	220000	120	000000	000000	000000	000	000000	000000		000211
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114	220000	122	000000	000000	000000	000	000000	000000		000211
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115	220000	124	000000	000000	000000	000	000000	000000		000211
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116	220000	126	000000	000000	000000	000	000000	000000		000211
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Prototype Edit Goto Extras System Help

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEGrp [A] Exempt-Fixed PA [8891] Florida Power & Lig. SSN [REDACTED]

ESGrp [EX] Executive PSubarea [8891] Executive Status [3] Active

Chng [01/08/2008] LADSRPL

Additional Variables

Value type [3375] [REDACTED]

Amount [159,999.98] USD [REDACTED]

Number units [REDACTED]

Date of origin [01/07/2008]

Reason for change [REDACTED]

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Prints Window Contents

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Source:
RATE CASE AUDIT REQUEST NO. 25

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P1

A B C D E F G H I J

InfoType Edit Goto Extras System Help

SAP

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEGrp [A] Exempt-Fixed PA [8883] FPL Group, Inc SSN [REDACTED]

ESGrp [EX] Executive PSubarea [8881] Executive Status [3] Active

Chng [11/01/2000] [LAD8RPL]

Additional Payments

Wage Type [3375] ☒ Signing Bonus

Amount [250,000.00] USD

Start Date [11/01/2000]

End Date [REDACTED]

Assignment Number [REDACTED]

Reason for Change [REDACTED]

44-20
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$$\$250,000 \times 76\% = \$190,000.00$$

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A B C D E F G H I J

InfoType Edit Get Extra System Help

SAP

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEGrp [A] Exempt-Fixed PA [9883] FPL Group, Inc. SSN [REDACTED]

ESGrp [EX] Executive PSubarea [9881] Executive Status [3] Active

Chng [12/82/2888] CX680RQ

Additional Payments

Wage Type: 3375 Signing Bonus

Amount: 250,000.00 USD

Number of Payments: [REDACTED]

Date of Award: 12/81/2888

Assignment Number: [REDACTED]

Reserve Change: [REDACTED]

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Title: Sample 13

A B C D E F G H I J

Change Additional Off-Cycle Payments

Pers No. Name

EEgrp A Exempt-Fnd PA 9991 Florida Power & Lg. SSN

EEgrp EX Executive PSubarea 9991 Executive Status T Inactive

Chge 02/20/2000 VVC8574

Additional Off-Cycle Payments

Wage Type 9902 Lump Sum Supp

Amount 159,700.00 USD

Number of

Payment date 02/27/2000

Assignment Number

Reason for Change

Off-Cycle Pmts 9901 9902 Pmts

Payroll Yrs

Payroll Calendar 0

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381

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PA30 sappp1004 OVR

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Source:
RATE CASE AUDIT REQUEST NO. 25

44-20
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A B C D E F G H I J

InfoType Edit Go Edit System Help SAP

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEOrp [A] Exempt-Fixed PA [8981] Florida Power & Lig. SSN [REDACTED]

ESGrp [FT] Full Time PSubarea [3501] General Counsel Status [8] Withdrawn

Chng [01/04/2008] LXC88FO

Additional Payments

Wage Type [3201] Amount [100,982.00] USD

Date of Birth [01/04/2008]

Assignment Number [REDACTED]

Reason for Change [REDACTED]

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Print Window Contents PA30 t3 saps01004 OVR

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A B C D E F G H I J

Info type Edit Go to Extras System Help

Change Additional Payments

Para.No. [REDACTED] Name [REDACTED]

EEOrd [A] Exempt/Fixed PA [8891] Florida Power & Lig. SSN [REDACTED]

ESOrd [EX] Executive PSubord [8891] Executive Status [9] Withdrawn

Chng [88/81/2887] CXV6Y1R

Additional Payments

Week No. [P291] Sequence [1]

Amount [355,284.88] USD

Assignment Date [02/28/2008]

Assignment Number [REDACTED]

Reason for Change [REDACTED]

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Infotype Edit Data Extras System Help

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEGrp ☐ Exempt-Fixed PA 0001 Florida Power & Lg. SSN [REDACTED]

ESgrp ☒ Executive PSubarea 0001 Executive Status ☐ Inactive

Chng 01/16/2009 LXC09FQ

Additional Payments

Wage Type 0291 Severance Pay

Amount 1,000,000.00 USD

Number of Payments

Date of Origin 01/11/2009

Disbursement Date

Assignment Number

Reason for Change

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2 Request No. 88

4 Item No. 24, 45, 55

Page 1 of 1

7 A. These payments were made pursuant to severance agreements for:

Item 24 -

Item 45 -

Item 55 -

44-20
3-2

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Title: Sample 25

11/8/19
11/19

SAP

InfoType Edit Goto Extras System Help

Change Additional Payments

Pers.No.	Name
EEOrp A Exempt-Fixed	PA 9991 Florida Power & Lig. SSN [REDACTED]
ESgrp EX Executive	PSubarea 9991 Executive Status 0 Withdrawn
Chng 95/21/2099 LXC09FQ	

Addtional Payment
Amount 199,159.06 USD
Date of origin 95/23/2099
Debit sales
Assignment number
Person to change

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Source:
RATE CASE AUDIT REQUEST NO. 25

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INTEGRITY BUSINESS FORMS, INC. Phone: (847) 556-2528 Fax: (847) 556-4528 Email: info@ibf.com

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A B C D E F G H I J

InfoType Edit Data Entry System Help SAP

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]
 EEOGrp ☐ A Exempt-Fixed PA ☐ 9991 Florida Power & Lig. SSN [REDACTED]
 EEOGrp ☐ EX Executive PSubarea ☐ 9991 Executive Status ☐ 3 Active
 Chng 02/15/2008 COR8J68

Additional Payments

Wage Type	3254	Amount	551,788.00	USD
Number				
Start Date	02/02/2008			
End Date				
Assignment Number				
Reason for Change				

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A B C D E F G H I J

Interface Edit Cont. Extras System Help SAP

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEGrp [A] Exempt-Fixed PA [9999] FPL Group, Inc. SSN [REDACTED]

ESGrp [EX] Executive PSubarea [9991] Executive Status [X] Active

Chng [02/15/2008] CD9J99.

Additional Payments

Wage type [3254] Exempt-Fixed

Amount [957,889.89] USD

Number [REDACTED]

Date of origin [02/02/2008]

Document [REDACTED]

Document Number [REDACTED]

Reason for change [REDACTED]

Prints Window Contents PA30 P2 sepsp1004 OVR

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A B C D E F G H I J

File Edit Go Help SAP

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]
 EEOrp [A] Exempt-Fixed PA [9993] FPL Group, Inc SSN [REDACTED]
 ESgrp [EX] Executive PSubarea [9991] Executive Status [9] Active
 Chng [92/15/2008] [CDR9J68]

Additional Payments

Payment No. [9254] Payment Type [S] [REDACTED]
 Amount [2,889,889.88] USD [REDACTED]
 Payment Unit [REDACTED]
 Date of Origination [92/02/2008]
 Reason for Change [REDACTED]
 Reason for Change [REDACTED]

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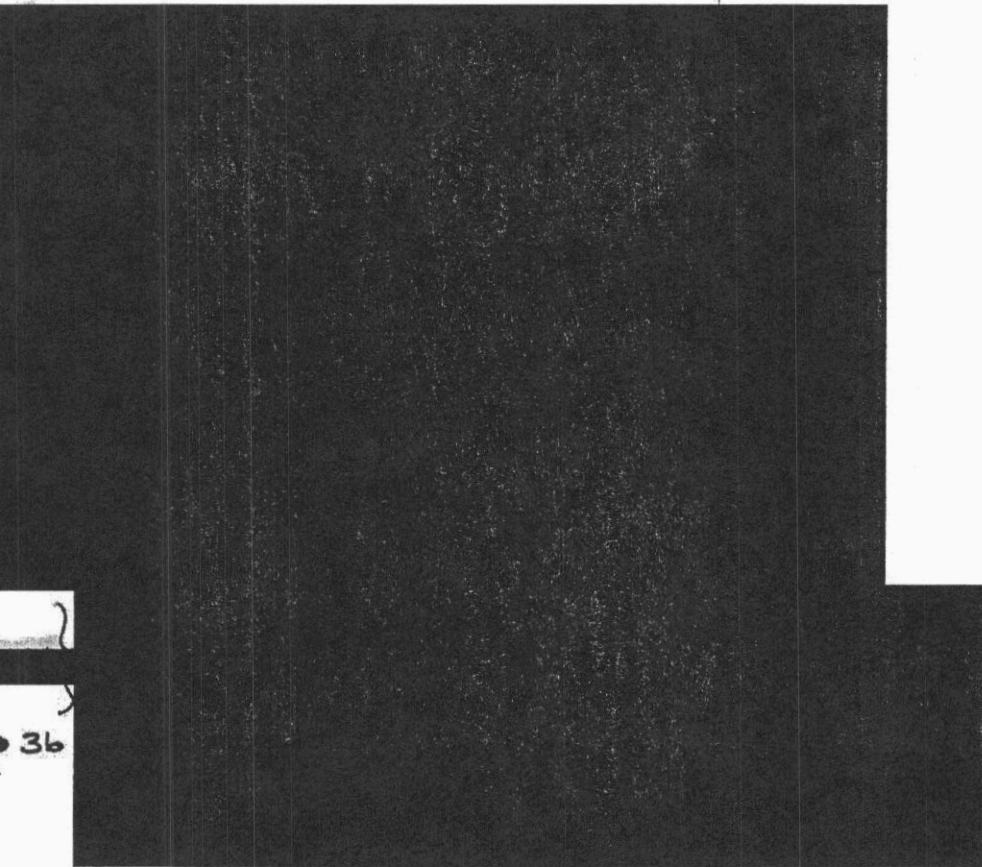
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1 FPSC Rate Case Audit
2 Request No. 88
3 Questions on request 25
4 Item No. 32, 53, 54, 61
5 Page 1 of 1

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Q. Explain the policy for the Ex Incentv Supp, explain who is eligible and provide the calculation.



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Source: Reg 88 #5

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FLORIDA POWER AND LIGHT COMPANY SAMPLE OF PAYROLL FROM \$10,000.00 TO \$149,999.99 JANUARY 2008 TO DECEMBER 2008 ACCOUNT 920100 PAYROLL SAMPLE SC 30'S												
A	B	C	D	E	F	G	H	I	J	K	L	M
ACCOUNT	LOCATION	SOURCE	COPY	REF	REF	AMOUNT	BATCH	DESCRIPTION	DESC2	CREW	REG	TOTAL
PAY	PAY	REG	JULIAN	REF	REF	PLANT	EMPLOYEE	OVERTIME	OT			
372 920100	1	0001	36000	200801								
2	0000061	000011	00000	000	0000	00000	00000000	00 D21		0000		
373 920100	3	0001	36000	200801						99999	0000000000	0000 .00
5	0000061	000011	00000	000	0000	00000	00000000	00 D21		0000		
374 920100	6	0001	36000	200801						99999	0000000000	0000 .00
8	0000061	000011	00000	000	0000	00000	00000000	00 D21		0000		
375 920100	9	0001	36000	200801						99999	0000000000	0000 .00
11	0000061	000011	00000	000	0000	00000	00000000	00 D21		0000		
376 920100	13	0001	36000	200801						99999	0000000000	0000 .00
14	0000061	000011	00000	000	0000	00000	00000000	00 D21		0000		
15	0000061	000011	00000	000	0000	00000	00000000	00 D21		0000		
GRAND TOTALS	6		0809	00000000000000						20367	0000000000	0000 .00
\$225,426.82												

17 Amounts agreed to "Payroll Results Adjt."

A	B	C	D	E	F	G	H	I	J	K	L	M
18 372												
19 373												
20 374												
21 375												
22 376												
23												

94-20
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A B C D E F G H I J K

44-20 A 12

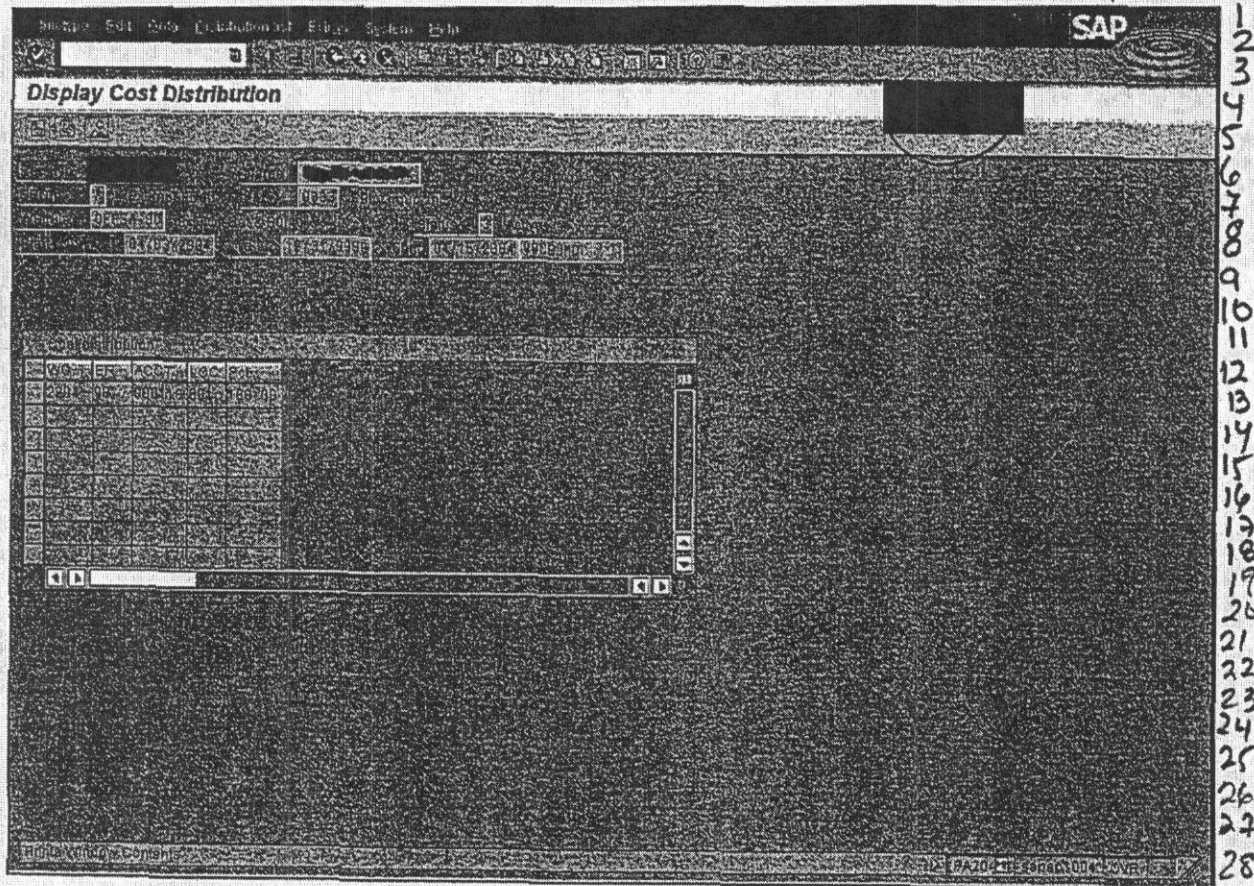
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44-20A
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p258

*44-201
1-1*

p2 p.2

A B C D E F G H I J K

Display Payroll Results Adjustment

Menu: File Edit View Window Help

Toolbar: [Icons]

Form Fields:

- Personnel Number: [Redacted]
- Personnel Subnumber: [Redacted]
- Personnel Type: [Redacted]
- Personnel Category: [Redacted]
- Personnel Subcategory: [Redacted]
- Personnel Subcategory 2: [Redacted]
- Personnel Subcategory 3: [Redacted]
- Personnel Subcategory 4: [Redacted]
- Personnel Subcategory 5: [Redacted]
- Personnel Subcategory 6: [Redacted]
- Personnel Subcategory 7: [Redacted]
- Personnel Subcategory 8: [Redacted]
- Personnel Subcategory 9: [Redacted]
- Personnel Subcategory 10: [Redacted]
- Personnel Subcategory 11: [Redacted]
- Personnel Subcategory 12: [Redacted]
- Personnel Subcategory 13: [Redacted]
- Personnel Subcategory 14: [Redacted]
- Personnel Subcategory 15: [Redacted]
- Personnel Subcategory 16: [Redacted]
- Personnel Subcategory 17: [Redacted]
- Personnel Subcategory 18: [Redacted]
- Personnel Subcategory 19: [Redacted]
- Personnel Subcategory 20: [Redacted]
- Personnel Subcategory 21: [Redacted]
- Personnel Subcategory 22: [Redacted]
- Personnel Subcategory 23: [Redacted]
- Personnel Subcategory 24: [Redacted]
- Personnel Subcategory 25: [Redacted]
- Personnel Subcategory 26: [Redacted]
- Personnel Subcategory 27: [Redacted]
- Personnel Subcategory 28: [Redacted]
- Personnel Subcategory 29: [Redacted]
- Personnel Subcategory 30: [Redacted]
- Personnel Subcategory 31: [Redacted]
- Personnel Subcategory 32: [Redacted]

Buttons: [Icons]

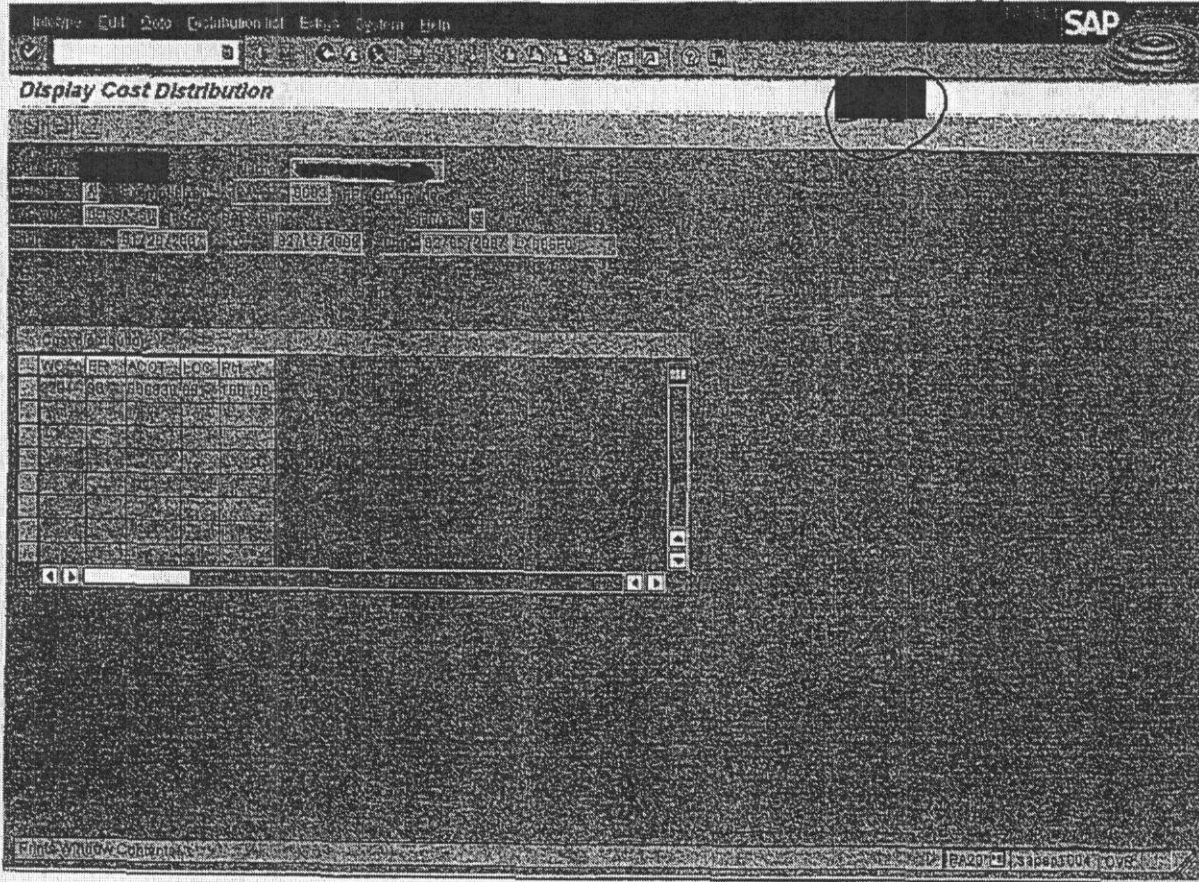
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44-20
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p260

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p.4

[illegible]

44-20
1-1 A P

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P 261

44-20A

5 p.5

The screenshot displays the SAP 'Display Cost Distribution' (PA20) screen. The interface includes a menu bar at the top with options like 'Program', 'Edit', 'Data', 'Distribution', 'Edit', 'System', and 'Help'. The SAP logo is visible in the top right corner. Below the menu bar, the title 'Display Cost Distribution' is shown. The main area contains a table with the following columns: 'Year', 'ER', 'AD', 'OC', 'R', and 'Ret'. The table data is as follows:

Year	ER	AD	OC	R	Ret
2000	50	50	50	50	50
2001	50	50	50	50	50
2002	50	50	50	50	50
2003	50	50	50	50	50
2004	50	50	50	50	50

The status bar at the bottom of the screen shows 'PA20 - SAP 004 - NOV 04'.

8262

44-201
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[illegible]

44-20
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9263

44-202

p. 7

[illegible]

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RATE CASE AUDIT REQUEST NO. 30

44-20A
1-1 p.8

[illegible]

44-20 A P 6

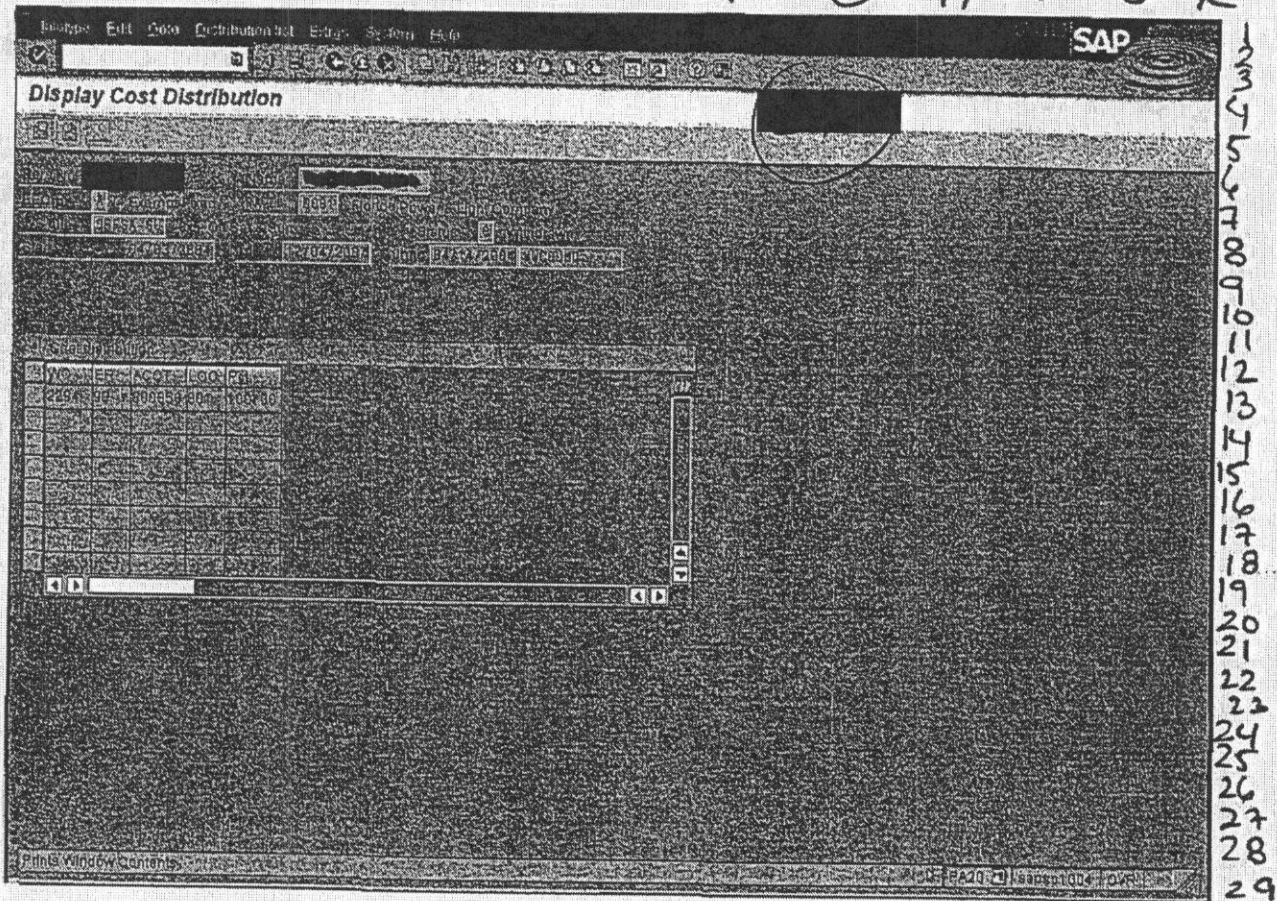
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44-20A

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A B C D E F G H I J K



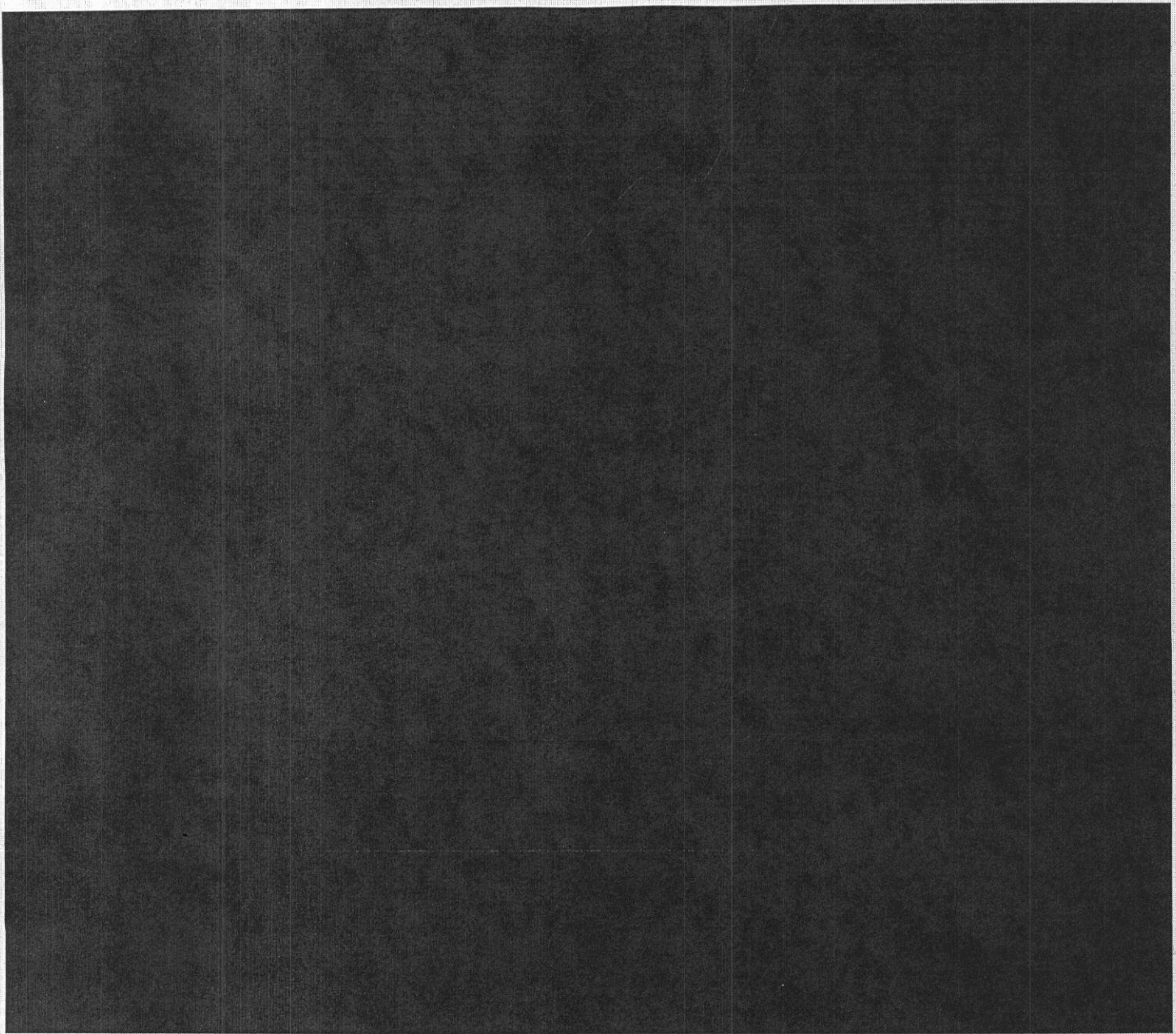
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44-20 A
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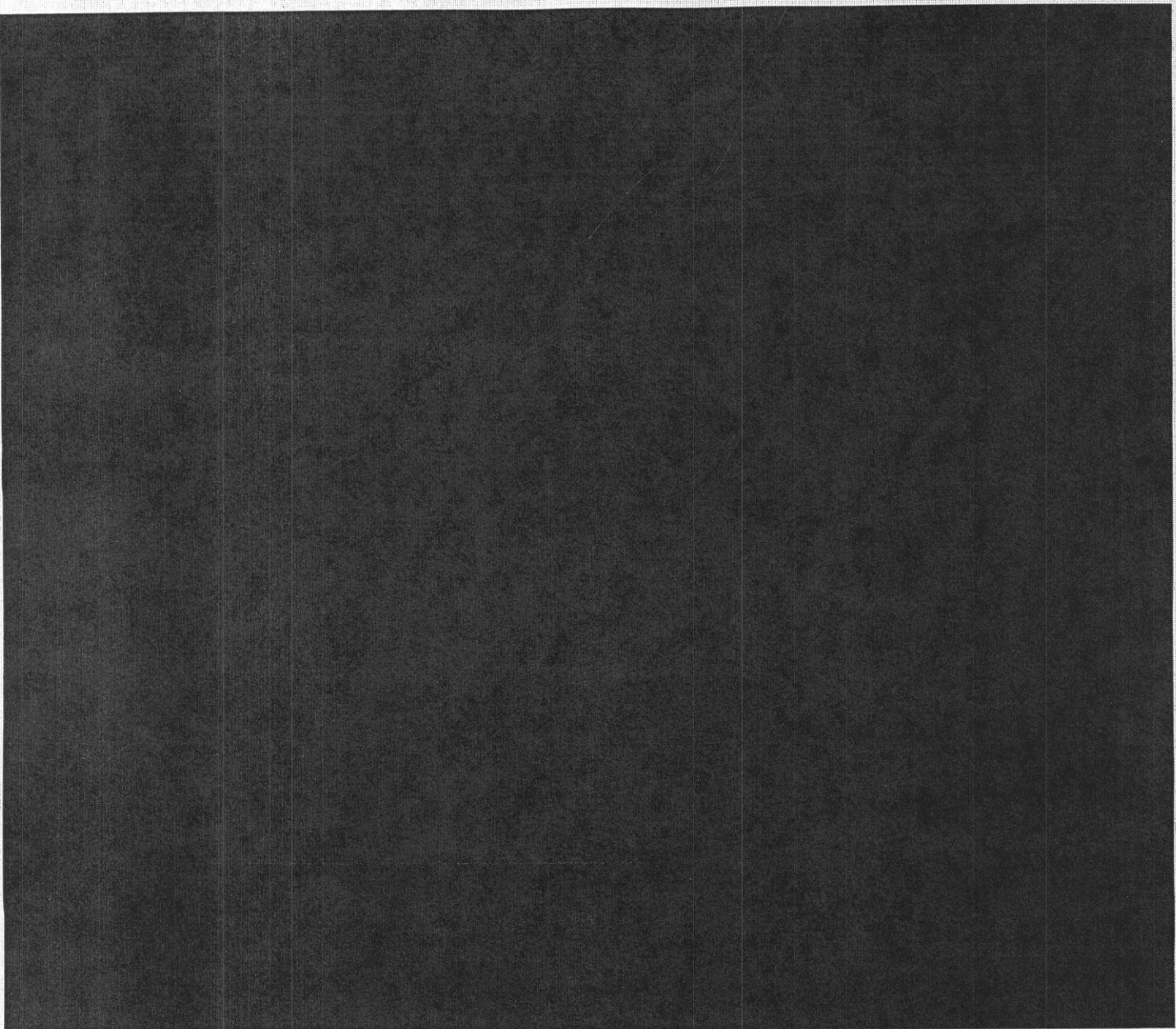


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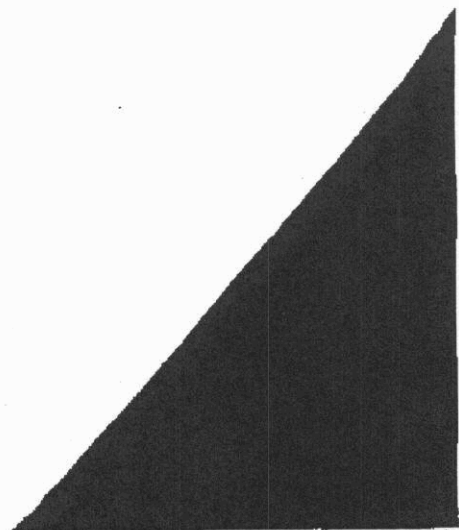
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1 FPSC Rate Case Audit

2 Request No. 80

3 Questions on request 30

4 Item No. 390

5 Page 1 of 1

6 Q. Provide the backup for the severance calculation.

7 A. The severance payment was for the [REDACTED]
8 [REDACTED] This was an individually negotiated agreement based on the sensitivity of the position and the value placed on obtaining the release and non-compete and non-disclosure agreement. As indicated in the documents previously provided, the value of the severance package was \$65,000 which was roughly equivalent to the value of a standard severance package grossed up for taxes.

44-20 A
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44-20 A
2-6

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D

... (faint text) ...

CONFIDENTIAL

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392

10F2

—COL & NOT IN PRINT RANGE—

FPL - EMPLOYERS DEFERRALS OF BASE PAY AND INCENTIVES
AG # 253.503 / SAP 3749100 SYAT ORDER 10559
1st Quarter 2005 Article booked in April 2005

$$PL = (DR) / CR$$

—COL. A NOT IN PRINT RANGE—

[illegible][illegible]

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CONFIDENTIAL

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COL A NOT IN PRINT RANGE

FPL - EMPLOYEES DEFERRALS OF BASE PAY AND INCENTIVES
 AIC 8 263.503 / S&P 8748100 STAT ORDER 10458
 1st Quarter 2005 Actuals booked in April 2005

PL - (P) / CR
 DR - (C) / (C)

COL A NOT IN PRINT RANGE

FIDELITY DEFERRED COMP PLAN	BALANCES			MARKET VALUE PER	
	REG BAL PRINC. & INT.	EARNINGS	TOTAL	FIDELITY STMT AS OF 3-31-05	FIRST QTR EARNINGS
1	(281,218.10)	(8,318.35)	(289,536.45)	(281,830.79)	(19,444.71)
2	113,843.84	8.00	113,851.84	8.00	8.00
3	0.00	0.00	0.00	0.00	(451.54)
4	(83,261.84)	(1,338.37)	(84,600.21)	0.00	0.00
5	24,839.37	0.00	24,839.37	0.00	0.00
6	0.00	0.00	0.00	0.00	0.00
7	(88,437.81)	(881,543.10)	(969,980.91)	0.00	0.00
8	1,871,780.88	0.00	1,871,780.88	0.00	0.00
9	(18,000.00)	(2,440.20)	(20,440.20)	(18,088.90)	1,800.00
10	(191,425.00)	(18,188.10)	(209,613.10)	(114,091.49)	(818.58)
Total	10,145,878.79	(7,009,494.30)	(3,136,626.51)	(14,486,772.43)	713,386.71
Net pay Group 01 20	(14,118,176.14)				
Net pay GL 3-31-05	(14,118,176.03)				
Variances	(0.11)				

(14,486,772.43)

713,386.71

don't
submit
until
before

Engineering & Construction	CHST	CHST, Engineering & Construction	1,980.00
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191,838.04

HOMEOWNERS DEFERRAL

MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)
 MHC_Member (H Lending)

8,841.00
 -
 -
 81,200.00
 47,443.65
 1,980.00
 42,708.15

101,882.04

MHC-0

MHC_Member (H Lending)
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 MHC_Member (H Lending)
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 MHC_Member (H Lending)

MHC 47% 4,014.27
 MHC 47% -
 MHC 47% -
 MHC 47% -
 MHC 47% 37,332.85
 MHC 47% 33,444.10
 MHC 47% 1,980.00
 MHC 47% 30,827.48

87,053.08

CAPITALIZED PORTION

MHC-0

MHC
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MHC 47% 4,014.27
 MHC 47% 37,332.85
 MHC 47% 33,444.10
 MHC 47% 1,980.00
 MHC 47% 30,827.48

87,053.08

MHC-0

62
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 10/21/05
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44-20
 2-8

InfoType Edit Goto Extras System Help

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]
 EGrp [A] Exempt-Fixed PA [9991] Florida Power & Lig. SSN [REDACTED]
 ESgrp [FT] Full Time PSubares [9991] Reg Affairs Status [3] Active
 Chng [02/22/2008] JXD058

Additional Payments
 Wage Type 3217 (S) Perf Bonus
 Amount 15,239.88 USD
 Number of [REDACTED]
 Date of origin 02/18/2008
 Default Date [REDACTED]
 Assignment Number [REDACTED]
 Reason for Change 04 Merit Bonus

44-21
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Prints Window Contents FA30 sapsp1003 OVR

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Explain policy of perf bonus.
and calculation.
Same for 398.

Source:
RATE CASE AUDIT REQUEST NO. 30

44-21
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P.1

A B C D E F G H I J

File Edit Tools Extras System Help

SAP

Change Additional Payments

Pers. No. [REDACTED] Name [REDACTED]

EEGrp [A] Exempt-Fixed PA [8907] Florida Power & Lig. SSN [REDACTED]

ESSgr [FT] Full Time PGubarea [6381] Distrib NB Status [3] Active

Chng [84/30/2889] XF86CS

Additional Payments

Page type 3217 Personals

Amount 35,598.12 USD

Number [REDACTED]

Date of orig 02/16/2008

Reason for Change 84 Merit Bonus

CONFIDENTIAL
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Print Window Contents PA30-23 Sep08 1003 OVR

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44-21
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44-21
1-2 P.1
01

The screenshot shows the SAP user interface. At the top is a menu bar with options: Integrate, Edit, Query, Extras, System, Help. To the right of the menu bar is the SAP logo. Below the menu bar is a toolbar containing various icons for document management and navigation. The main window has a title bar that reads "List Cost Distribution". A large black rectangular redaction box covers the majority of the screen content below the title bar.

Start Date	End Date	WQ	ER	ACCT	LOC	Print	WQ	ER	ACCT	LOC	Print	WQ
01/17/2003	2/1/1999	9478	90	000000	785	100.00						0.00
02/22/2007	01/18/2008	1891	92	000000	123	100.00						2.00
06/28/2007	08/08/2007	8672	92	000000	759	100.00						0.00
02/18/2008	03/16/2007	9549	92	000000	057	100.00						0.00
03/05/2005	04/03/2005	8689	92	000000	135	100.00						0.00
01/08/2009	03/04/2005	8889	92	000000	785	100.00						0.00
08/28/2004	01/07/2005	8970	92	000000	785	100.00						0.00
12/18/2002	06/11/2004	9340	90	000000	828	100.00						0.00

P270

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A B C D E F G H

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]
 EEGrp [A] Exempt-Fixed PA [888T] Florida Power & Lig. SSN [REDACTED]
 ESGrp [FT] Full Time PSubarea [519T] Cust Serv NB Status [3] Active
 Chng [02/22/2008] JXD0590

Additional Payments
 Wage Type [3217] Per Order
 Amount [4,948.24] USD
 Notification [REDACTED]
 Date of origin [02/15/2008]
 Debit Date [REDACTED]
 Assignment Number [REDACTED]
 Reason for Change [04] Merit Bonus

4421
2-1 p1

Process Spec I

CONFIDENTIAL
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Prints Window Contents PA30 PR sapst1003 OVR

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1 2	EXT LOCN	BW MO	SEQ CONT NUM	*ACCOUNT *NUMBER	CHG LOC	PERCENT
3	3930	B	0	9318920000000	393	1
4	3930	M	0	9318920000000	393	1

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A B C D E F G H I J

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]

EEGrp ☒ Exempt-Fixed PA ☒ Florida Power & Lig. SSN [REDACTED]

ESGrp ☒ Full Time PSubarea 3101 Nuclear NB Status ☒ Active

Chng 02/22/2008 JXD8580

Additional Payments

Wage Type 0217 ☒ Com Bonus

Amount 7,488.00 USD

Number [REDACTED]

Date of Birth 02/18/2008

Death Date [REDACTED]

Assignment Number [REDACTED]

Reason for Change 04 Merit Bonus

44-21
2-1
P2

CONFIDENTIAL
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Print Window Contents PA30 P8 saps01003 OVR

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44-21
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P3

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2	EXT	BW	SEQ CONT	*ACCOUNT	CHG	PERCENT	
3	LOCN	MO	NUM	*NUMBER	LOC		
4	9104	B	0	8442900000040	929	1	
5	9104	M	0	8442900000040	929	1	

P/A

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44-21
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34

A B C D E F G H I J

Change Additional Payments

Para.No. [REDACTED] Name [REDACTED]

EEGrp [A] Exempt-Fixed PA [8981] Florida Power & Up. SSN [REDACTED]

ESGrp [FT] Full Time PSubarea [5688] POD FPL Opns NB Status [3] Active

Chng [82/22/2988] JXD8580

Additional Payments

Wage Type [3217] Part Bonus

Amount [13,782.88] USD

Number of Payments [REDACTED]

Date of Change [02/18/2008]

Default Code [REDACTED]

Assignment Number [REDACTED]

Reason for Change [04] Merit Bonus

Prints Window Contents

PA30 sapsp1003 OVR

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2-1

P5

List Cost Distribution

Pers.No.	[REDACTED]	Name	[REDACTED]
EGrp	A	Exempt-Fixed PA	9989 Florida Power & Light Company
WS rule	DFFSA-SU	SxS, Off Sat & Sun	Status 3 Active
No Choose	St/Bt/188G	To 12/31/9999	Sty.. []

Start Date	End Date	WO#	ER	ACST	LOC	Prct%	WO#	ER	ACST	LOC	Fact	WO #
03/22/00	12/31/9999	1095	BZ	000000	911	100.00					0.00	

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[1 of 1]

Print Window Contents

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A B C D E F G H I J

Change Additional Payments

Pers.No. [REDACTED] Name [REDACTED]
 EEGrp [A] Exempt-Fixed PA [9991] Florida Power & Lig. SSN [REDACTED]
 E8Grp [FT] Full Time PSubarea [5381] Distrib NB Status [9] Active
 Chng 02/22/2008 JX08590

Additional Payments
 Wage Type [B214] Per Bonus 40 Wk Pen
 Amount [2,898.24] USD
 Number of [REDACTED]
 Date of Origin [02/16/2008]
 Default Date [REDACTED]
 Assignment Number [REDACTED]
 Reason for Change [94] Maint Bonus

44-21
2-1 P4

CONFIDENTIAL
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Print Window Contents PA30 SAP003 DWR

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p.2

48-1/3
p. 3

48-1/3
p.4

48-1/3
p.5

48-1/3
P.6

48-3/1-1
p. 3

CONFIDENTIAL

RATE CASE AUDIT REQUEST No. 45

Work Order / Matter	Description	Amount
Charges to FERC Account 923.2 Outside Services Legal		

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A	B	C
09000013	LEGAL FEES QF'S	6,738
42129		
09001324	LEGAL SERVICES-GENERAL COUNSEL	445,217
042292		
042545		
09001326	MANAGEMENT & ADMINISTRATION - GO	247,256
056397		
056487		
055773		
055455		
55439		
09001560	REGULATORY ISSUES MANAGEMENT	213
053841		
09001701	CORPORATE FINANCE	22,682
042551		
042824		
042679		
09001711	PLANNING/GENERAL	222,597
053182		
052759		
09002001	CORPORATE ACCOUNTING	216
052708		
09004922	ADMINISTRATION-General Real Estate	451,591
029258		
029905		
054796		
051897		
054109		
054142		
55667		
09006129	PROCUREMENT SERVICES.	110,206

Source: Reg 45

Requested list of cases and descriptions to determine if it appears they are utility related (reg).

A

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RATE CASE AUDIT REQUEST No. 45

055905				1
055245				2
051499				3
29299				4
29456				5
				6
09007714	CLAIMS DEPARTMENT		(22)	7
				8
09007779	CORPORATE & EXTERNAL AFFAIRS		49,320	9
053890				10
				11
09008436	TAX DEPARTMENT EXPENSES RELATED TO THE UTILITY		98,322	12
021329				13
42267				14
09105669	ELECTRIC AND MAGNETIC FIELDS		38,872	15
026754				16
026760				17
09106191	MANAGEMENT UTILITY - VP'S ADMIN EXP		183	18
055386				19
09109464	ENVIRONMENTAL SERVICES		34,917	20
050353				21
055209				22
09200776	RCS-INTERNET CHANNEL		150	23
042872				24
09203901	FLORIDA COST BASED BROKER SYSTEMS		17,783	25
054445				26
09204551	ALL COMPANIES LEGAL SERVICES - Affiliate Management Fee		763,519	27
055619				28
017114				29
026718				30
042198				31
050937				32
051496	49-1			33
026237				34
054233	49-1			35
051151				36
09204563	CORPORATE TAX PUR		43,588	37
				38
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A

CONFIDENTIAL

B

C
RATE CASE Audit Request No. 45

051346				1
051720				2
051721				3
				4
09204735	O&M EXPENSES FOR THE WIRELESS SERVICES DEPT STAFF	24,182		5
052875				6
				7
09205471	EMT-SYSTEMS & OPERATIONS	116,892		8
056341				9
054813				10
055488				11
				12
09207824	CAPITAL PROJECT CANCELLATIONS	39,290		13
056570				14
				15
09207830	TRADEMARKS, PATENTS, AND COPYRIGHTS	12,960		16
056508				17
051930				18
				19
09207837	CLAIMS LITIGATION EXPENSE	94,068		20
053018				21
				22
				23
09207958	GC'S LEGAL SUPPORT FOR CUSTOMER SERVICE	4,695		24
				25
				26
				27
09209410	GC-LEGAL SUPPORT FOR ENGINEERING & CONSTRUCTION	59,890		28
056511				29
053572				30
				31
09300666	PROJECT NOMBRE DE VISTA	4,319		32
				33
				34
09301400	CLIMATE CHANGE DISCLOSURE	21,029		35
55697				36
				37
09301480	FPL PROJECT DEVELOPMENT O&M LEGAL SUPPORT	3,648		38
				39
				40
09301944	FPL COMMERCIAL PAPER PROGRAM	20,617		41
056394				42
				43
00000000		130,768		44
		3,085,706		45

3,247,503 Per TB

p.3
49 2

CONFIDENTIAL

1 Florida Power & Light Company
2 Docket No. 080677-EI
3 Staff's Audit - MFR
4 Request No. 55
5 Page 1 of 1

6 Q.

7 Please provide a detail description of the selected legal matters. See Attachment.

8 A.

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12

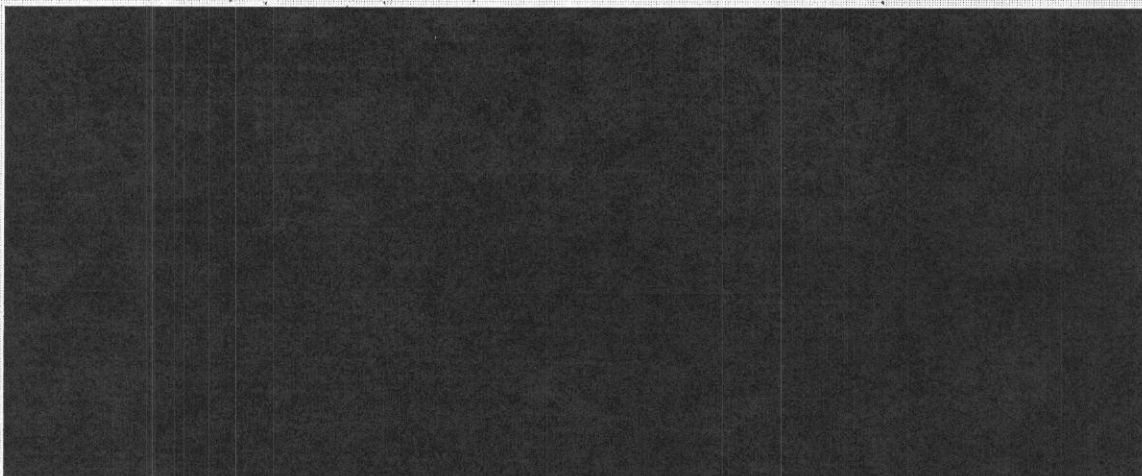
13

14

15

16

17



49-1 p 1

A B C D E F G H

FLORIDA POWER AND LIGHT
SAMPLE OF CHARGES TO PPL FROM AFFILIATES
TEST YEAR ENDED DECEMBER 31, 2004
KATHY WELCH
MAY 10, 2006
SOURCE: REQUEST 11 AND 18
WORKPAPER 44-4

2004 AFFILIATE TRANSACTION CASH VOUCHER REPORT

Source: Req 11 & 18
58-5/1

TRF	GL	Yr	Amnt	Ref	Desc	TRF	GL	Yr	Amnt	Ref	Desc	TRF	GL	Yr	Amnt	Ref	Desc	TRF	GL	Yr	Amnt	Ref	Desc
1	10217775	232.64	0	250001	1	0	10	0	52450	(820,248.34)	780	0	FLORIDA POWER & LIGHT	8017 8017 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
2	10217775	232.64	0	250002	1	0	10	0	52450	(180,248.34)	780	0	FLORIDA POWER & LIGHT	8334 8334 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
3	10217775	188.1	0	250012	1	0	10	0	52450	1,704.07	687	0	FLORIDA POWER & LIGHT	8017 8017 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
4	10217775	143.124	0	250041	1	0	23	0	52450	62,004.69	782	0	FLORIDA POWER & LIGHT	8017 8017 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
5	10217775	143.128	0	250042	1	0	23	0	52450	484,244.67	782	0	FLORIDA POWER & LIGHT	8334 8334 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
6	10217775	143.128	0	250041	1	0	23	0	52450	484,244.67	782	0	FLORIDA POWER & LIGHT	8017 8017 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
7	10217775	143.128	0	250041	1	0	23	0	52450	734,042.25	782	0	FLORIDA POWER & LIGHT	8017 8017 450	01/04/04	CHMEDCLAMPFLORIDA POWER & LIGHT	1800005567	SA01	1800005567	0			
8	80047502	234.78	0	200011	1	0	10	0	52450	(1,808,295.41)	790	0	FPL ENERGY LLC	8325 8325 450	01/04/04	FPL Chargeback to FPL ENERGY LLC	1800005567	SA01	1800005567	0			
9	80047502	234.78	0	200010	1	0	10	0	52450	(9,082.82)	790	0	FPL ENERGY LLC	8284 8284 450	01/04/04	TAKES FOR STOCK OF FPL ENERGY LLC	1800005567	SA01	1800005567	0			
10	80047502	234.78	0	200007	1	0	10	0	52450	29,517.07	790	0	FPL ENERGY LLC	8196 8196 450	01/04/04	Stock Option Taxes FPL ENERGY LLC	1800005567	SA01	1800005567	0			
11	80047502	107.4	0	200008	1	0	10	0	52450	61,381.89	821	0	FPL ENERGY LLC	8177 8177 450	01/04/04	FPL Chargeback to FPL ENERGY LLC	1800005567	SA01	1800005567	0			
12	80047502	234.78	0	200001	1	0	10	0	52450	324,183.17	790	0	FPL ENERGY LLC	8023 8023 450	01/04/04	FPL Chargeback to FPL ENERGY LLC	1800005567	SA01	1800005567	0			
13	80047502	234.78	0	200008	1	0	10	0	52450	(12,835,711.87)	790	0	FPL ENERGY SERVICES	8228 8228 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
14	80047502	234.78	0	200007	1	0	10	0	52450	229,050.00	854	0	FPL ENERGY SERVICES	8219 8219 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
15	80047502	234.78	0	200010	1	0	10	0	52450	11,354,728.54	790	0	FPL ENERGY SERVICES	8254 8254 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
16	80047502	234.78	0	200008	1	0	10	0	52450	12,835,711.87	790	0	FPL ENERGY SERVICES	8228 8228 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
17	80047502	234.78	0	200004	1	0	10	0	52450	(2,444,613.54)	790	0	FPL ENERGY SERVICES	8115 8115 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
18	80047502	234.78	0	200011	1	0	10	0	52450	1,864.24	841	0	FPL ENERGY SERVICES	8222 8222 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
19	80047502	146.68	0	200004	1	0	10	0	52450	6,204.18	829	0	FPL ENERGY SERVICES	8108 8108 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
20	80047502	821.05	0	200008	1	0	10	0	52450	8,506,208.28	812	0	FPL ENERGY SERVICES	8227 8227 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
21	80047502	234.61	0	200004	1	0	10	0	52450	2,484,611.54	790	0	FPL ENERGY SERVICES	8115 8115 450	01/04/04	FPL Chargeback to FPL ENERGY SERVICES	1800005567	SA01	1800005567	0			
22	80047502	234.7	0	200008	1	0	10	0	52450	(8,051,118.88)	790	0	FPL GROUP INC	8178 8178 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
23	80047502	146.68	0	200006	1	0	10	0	52450	77,238.88	754	0	FPL GROUP INC	8178 8178 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
24	80047502	823.1	0	200007	1	0	10	0	52450	46,170.00	682	0	FPL GROUP INC	8207 8207 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
25	80047502	232.2	0	200005	1	0	10	0	52450	17,371.63	790	0	FPL GROUP INC	8120 8120 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
26	80047502	236.11	0	200011	1	0	15	0	52450	346,279.08	790	0	FPL GROUP INC	8130 8130 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
27	80047502	232.2	0	200005	1	0	10	0	52450	81,102.25	790	0	FPL GROUP INC	8130 8130 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
28	80047502	234.3	0	200007	1	0	10	0	52450	1,842,131.31	790	0	FPL GROUP INC	8207 8207 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
29	80047502	236.11	0	200012	1	0	15	0	52450	37,500,000.00	790	0	FPL GROUP INC	8130 8130 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
30	80047502	107.1	0	200012	1	0	15	0	52450	30,500.00	678	0	FPL GROUP INC	8134 8134 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
31	80047502	234.812	0	200010	1	0	10	0	52450	132,581.68	790	0	FPL GROUP INC	8200 8200 450	01/04/04	FPL Chargeback to FPL GROUP INC	1800005567	SA01	1800005567	0			
32	79079807	232.68	0	200006	1	0	10	0	52450	(2,544,185.88)	790	0	FPL RECOVERY FUNDING	8141 8141 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
33	79079807	234.554	0	200006	1	0	10	0	52450	421,316.47	790	0	FPL RECOVERY FUNDING	8258 8258 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
34	79079807	234.151	0	200012	1	0	10	0	52450	890,843.18	790	0	FPL RECOVERY FUNDING	8048 8048 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
35	25000532	908.17	0	200012	1	0	10	0	52450	8,917.00	789	0	FPL RECOVERY FUNDING	8158 8158 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
36	450473202	232.68	0	200003	1	0	10	0	52450	(964,887.22)	790	0	FPL RECOVERY FUNDING	8074 8074 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
37	450473202	234.78	0	200002	1	0	10	0	52450	(106,190.34)	790	0	FPL RECOVERY FUNDING	8041 8041 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
38	450473202	232.68	0	200009	1	0	10	0	52450	286,517.44	790	0	FPL RECOVERY FUNDING	8068 8068 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
39	510351477	234.18	0	200004	1	0	10	0	52450	1,264,263.81	790	0	FPL RECOVERY FUNDING	8109 8109 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
40	510351477	232.18	0	200002	1	0	10	0	52450	2,174,290.34	790	0	FPL RECOVERY FUNDING	8053 8053 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
41	5500420119	504.1	0	200011	1	0	10	0	52450	68,154.05	602	0	FPL RECOVERY FUNDING	8287 8287 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
42	800041419	232.58	0	200001	1	0	10	0	52450	(7,426,681.00)	790	0	FPL RECOVERY FUNDING	8022 8022 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
43	800041419	165.312	0	200001	1	0	10	0	52450	61,133.95	790	0	FPL RECOVERY FUNDING	8022 8022 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
44	800041419	242.428	0	200009	1	0	10	0	52450	1,154,351.48	790	0	FPL RECOVERY FUNDING	8228 8228 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
45	800041419	162.314	0	200001	1	0	10	0	52450	1,872,231.00	790	0	FPL RECOVERY FUNDING	8022 8022 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
46	800041419	168.213	0	200001	1	0	10	0	52450	4,502,798.00	790	0	FPL RECOVERY FUNDING	8022 8022 450	01/04/04	FPL Chargeback to FPL RECOVERY FUNDING	1800005567	SA01	1800005567	0			
47	20015188	232.64	0	200010	1	0	10	0	52450	111,825.00	790	0	WNEOLOGIES INC	8284 8284 450	01/04/04	FPL Chargeback to WNEOLOGIES INC	1800005567	SA01	1800005567	0			

58 (A) see 58-5/2 - Filenext charges not audited
59 were audited several years ago in a
60 separate audit. Should be updated.
61 (B) see 58-5/3

FP&L
Rate Case
Docket#080677-El Audit#09-1104-1
TYE 12/31/08
Title: Sample ER9 to El from affiliates

KAC
6/25/09
JLP
7/16/09

half

A

B C D E F G 22, 23



Reply to: c/o Post Office Box 122100
Miami, FL 33102-0100

May-08

Invoice
Number: 2048

What ethics?
Why not
Charged in
Mgmt fee?
Need more B/U?
What exp acc?
What is FETOW

Approved Sharon Prince, Supervisor of Cash Control

See Testing of
58, 5/3

58-5/1-2 p1

58-5

72 p.

1 REPORT: 0X43-001-090521

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 006

3 COMPANY : 01

4 LEDGER

5 DATE JV# PAGE# SRC STATUS -- POSTED -- ACCRUAL SCHEDULED INFORMATION --
6 200805 31 0089 65000 POSTED 06/03/2008 CYC REVERSE START DATE STOP DATE FREQUENCY
NO (NOT SCHEDULED)

7 APPROVAL INFORMATION

8 DATE TIME PERSON ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION
9 2008-06-03 18.49 SHAVAGN HEGLEY 2008-06-03 16.58 NICOLE MAXWELL LOC SECT DATE TIME PERSON
0009 0007

10 REMARKS: TO RECORD FORFEITURE ADJUSTMENT FOR MAY 2008

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SEL D/C		-ACCOUNT-				PAY		NOTE: THIS IS A PSEUDO TRANSLATION								
WO	ER	CMF	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL ACCT	WO	ER	LOC	FL ACCT	EAC	PERCNT	TYPE
***> D	00000	000	234	3000	0999	790			920.100	00000	000	0001	000.0000	***	100.00	OPER
***> C	09395	090	000	2000	0001	809			517.100	00000	000	0951	000.0000	***	100.00	OPER
***> C	03990	091	000	0010	0951	809			920.100	00000	000	0001	000.0000	***	100.00	OPER
***> D	00000	000	234	3000	0999	790			920.100	00000	000	0001	000.0000	***	100.00	OPER
***> C	09463	090	000	2000	0001	809			920.100	00000	000	0023	000.0000	***	100.00	OPER
***> D	00000	000	234	3000	0999	790										
***> C	09463	090	000	1500	0023	809										

24 BATCH TOTAL: 102,124.00 TOTAL ENTRIES: 7

58-5/1-2
P.S.

22+23
P.S.

REPORT: 0X43-001-090521

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 007

3 COMPANY : 01

4 LEDGER

	DATE	JVM	PAGE#	SRC	STATUS	POSTED	ACCRUAL	SCHEDULED INFORMATION			
5						DATE	CYC	REVERSE	START	DATE STOP	DATE FREQUENCY
6	200805	80A	0001	65000	POSTED	06/03/2008	A	NO			(NOT SCHEDULED)

7 ——— APPROVAL INFORMATION

DATE			TIME PERSON			DATE			TIME PERSON		
2008-06-03	20.16	SHAVAUGH HEGLEY	2008-06-03	12.12	STINA DALY						

LOC	SECT	DATE	TIME	PERSON
0009	0007			

10 REMARKS: TO RECORD DB SERP, DC SERP, FOR FPL AND FPL GRP. TO REC'D INDIVID FPL
11 GRP SERP AND FPL SERP FUND INT AND PYMNTS. FPL GRP COSTS ARE RC'D AT GRP &
12 EXP BACK TO FPL THROUGH I/C PYBL/REC.

	--ACCOUNT--						PAY		NOTE: THIS IS A PSEUDO TRANSLATION							
	SEL D/C NO	ER	CMP	SEC/O	LOC	AMOUNT	EAC	LOC	DESCRIPTION	BUCCS TRANSLATION						
										GL ACCT NO	ER	LOC	PL ACCT	EAC	PERCENT	TYPE
13	***> C	00000	000	128	6000	0001										
14	***> D	00000	000	128	6000	0001										
15	***> C	00000	000	228	3100	0999										
16	***> D	00000	000	228	3110	0998										
17	***> C	00000	000	228	3110	0999										
18	***> D	00000	000	228	3110	0998										
19	***> C	00000	000	228	3110	0999										
20	***> D	00000	000	228	3110	0998										
21	***> C	00000	000	228	3110	0999										
22	***> D	00000	000	228	3110	0998										
23	***> C	00000	000	234	3000	0999										
24	***> D	00000	000	234	3000	0998										
25	***> C	00000	000	234	3000	0999										
26	***> D	00000	000	234	3000	0998										
27	***> C	00000	000	926	1100	0001										
28	***> D	00000	000	926	1100	0001										
29	***> C	00000	000	926	1110	0001										
30	***> D	00000	000	926	1110	0001										
31	***> C	09167	090	000	2000	0001										
32	***> D	09167	090	000	2000	0001										
33	***> C	06272	091	000	0000	0001				926.110	00000	000	0001	000.0000	***	100.00 OPER
34	***> D	06272	091	000	0000	0001				926.110	00000	000	0001	000.0000	***	100.00 OPER
35	***> C	04597	092	000	8000	0001				126.600	00000	000	0001	000.0000	***	100.00 NOOP
36	***> D	04597	092	000	8000	0001				126.600	00000	000	0001	000.0000	***	100.00 NOOP
37	***> C	04597	092	000	8000	0001				926.110	00000	000	0001	000.0000	***	100.00 OPER
38	***> D	04597	092	000	8000	0001				926.110	00000	000	0001	000.0000	***	100.00 OPER
39	***> C	04597	092	000	8000	0001				926.110	00000	000	0001	000.0000	***	100.00 OPER
40	***> D	04597	092	000	8000	0001				926.110	00000	000	0001	000.0000	***	100.00 OPER

36

BATCH TOTAL:

340,391.89

TOTAL ENTRIES:

20

58-5/1-2
p.6

22423
Pl

1 REPORT: 0X43-001-090521

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 008

3 COMPANY : 01

4 LEDGER

5 DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL
6 200805 80B 0001 65000 POSTED 06/03/2008 A NO
----- SCHEDULED INFORMATION -----
START DATE STOP DATE FREQUENCY
(NOT SCHEDULED)

7 APPROVAL INFORMATION

8 DATE TIME PERSON
9 2008-06-03 19.45 SHAVAUGHN HEGLEY

ENTERED/LAST CHANGED INFORMATION

DATE TIME PERSON
2008-06-03 18.43 NICOLE MAXWELL

LOC SECT DATE
0009 0007

EXCEPTION APPROVAL INFORMATION
DATE TIME PERSON

10 REMARKS: TO ACCRUE EXPENSES TO BE CHARGED TO FPL BY GROUP NEXT MONTH. SEE
11 IMAGED SUPPORT OF THE SAP PAYMENT NEXT MONTH.

12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
		-ACCOUNT-				PAY				NOTE: THIS IS A PSEUDO TRANSLATION																			
		SEL	D/C	NO	ER	CTP	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	BUCS TRANSLATION																
													GL	ACCT	NO	ER	LOC	PL	ACCT	EAC	PERCENT	TYPE							
		***>	D	09463	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09463	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09463	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09463	090	000	1500	0023		809			920.100	00000	000	0023	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09463	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	03990	091	000	0010	0951		809			517.100	00000	000	0951	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09395	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09395	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	00000	000	228	3310	0999		790																			
		***>	D	00000	000	234	3000	0999		790																			
		***>	D	04597	092	000	2100	0053		745			930.200	00000	000	0053	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	D	09601	092	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		790																			
		***>	C	09601	092	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									
		***>	D	00000	000	234	3000	0999		809																			
		***>	D	03990	091	000	0010	0951		809			517.100	00000	000	0951	000.0000	***	100.00	OPER									
		***>	C	00000	000	234	3000	0999		809																			
		***>	D	09395	090	000	2000	0001		809			920.100	00000	000	0001	000.0000	***	100.00	OPER									

58-5/1-2

22423
P7

PAGE 009

-----NOTE: THIS IS A PSEUDO TRANSLATION-----
-----BUCS TRANSLATION-----
GL ACCT NO ER LOC PL ACCT EAC PERCENT TYPE

BATCH TOTAL: 3,486,873.16 TOTAL ENTRIES: 28

58-5/1-2

22
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$$\frac{58-5}{3} \text{ p. 1}$$

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68-5/3-3
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FPL GROUP
JOURNAL VOUCHER

B C D E F G H
Doc # 1894

(K)

Grp JV 35

JV 05-35

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MAY 2008

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Source: CONFIDENTIAL AUDIT REQUEST NO. 19C

GENERAL LEDGER		ACCOUNT NUMBER					DEBIT AMOUNT	CREDIT AMOUNT
DESCRIPTION		CONT	SUB	SAP#	STAT ORDER	TRADING PARTNER		
		920	310	5240100			955,680.08 P3	
				3812000	10552	1500		547,614.29 P3
				3812000	10552	1500		5,499.60
				3812000	10552			312,780.07
				3812000	10552			5,373.15
				3812000	10552			39,206.38
				3812000	10552			4,781.28
				3812000	10552			17,687.68
				3812000	10552			3,742.22
				3812000	10552			18,778.69
				3812000	10552			216.72
INTERCOMPANY RECEIVABLE - FPL UTILITY LOC 23 *		146	100	2000205		1500	547,614.29 P3	
INTERCOMPANY RECEIVABLE - FPL UTILITY FPL LOC 1 FOR GRP EMPLO		146	100	2000205		1500	5,499.60	
INTERCOMPANY RECEIVABLE -		146		2000205			312,780.07	
INTERCOMPANY RECEIVABLE -		146		2000205			5,373.15	
INTERCOMPANY RECEIVABLE -		146		2000205			39,206.38	
INTERCOMPANY RECEIVABLE -		146		2000205			4,781.28	
INTERCOMPANY RECEIVABLE -		146		2000205			17,687.68	
INTERCOMPANY RECEIVABLE -				2000205			3,742.22	
INTERCOMPANY RECEIVABLE -				2000205			18,778.69	
		920	310	5240100			216.72	
								955,680.08 P3
				3812000	10552	1500	8,924.04 P4	
				3812000	10552		1,748.70	
				3812000	10552		699.48	
EXEC COMP - PSA FORFEITURES APIC				3812000	10552		28,294.38	
				3812100				39,666.60 P4
TOTAL							1,951,026.77	1,951,026.77

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58-5/3
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TO RECORD EQUITY METHOD EXPENSE FOR EMPLOYEE PERF SHARES

33

58-5
3-6 P1

A

1 REMARKS:

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1.

GrpJV 35 PSA Equity Employees.xls

4

2. TO ALLOCATE TO FPL UTILITY, [REDACTED] FPL GROUP RESOURCES & [REDACTED] THE AMOUNT RECORDED IN A/C 920.310 ABOVE.

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* FPL TO DEBIT PERFORMANCE SHARES WORK-ORDER FOR NEW LOCATION: 9463-90-000.150-023-809 = FERC A/C 920.100 VIA FPL JV 80B, PAGE 1

6

** FPL TO DEBIT PERFORMANCE SHARES WORK-ORDER FOR GROUP EMPLOYEES: 9463-90-000.200-1-809 = FERC A/C 920.100 VIA FPL JV 80B, PAGE 1

7

THE SUBSIDIARIES WILL BE BILLED VIA THE GROUP INTER-COMPANY BILL NEXT MONTH

8

3. RECLASS EXPENSE FORFEITED TO THE ALLOWANCE ACCOUNT SET-UP IN JAN '06; FEB FORFEITURES 2008: LOC23 = 950, [REDACTED]

9

PREPARED BY:

10

NA Maxwell 6/2/08

11

NICOLE MAXWELL

AUTHORIZED BY:

[Signature] 6/2/08
SHAVAUGHN HESLEY

CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-6 p2

P2

A B C D E F G H I J K L M N O P Q R S

GROUP JV 35, FPL JV 86B, PO 1
 ADDITIONAL PAID IN CAPITAL AVG 381-2008-10552
 AS OF 5-31-08

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 TEST TEST

A B C D E F G H I J K L M N O P Q R S

COMPANY

FPL LOC 23
 FPL LOC 23
 FPL LOC 23
 FPL LOC 23

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 GROUP

CONFIDENTIAL AUDIT REQUEST NO. 19C

Prepared By: Benefits Accounting Dept.

R:\Group JV\1Grp.JVs 2008\Grp.JV 35

5/2/2008 8:45 AM

58-5/3-7 p.1

CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5
3-7

CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-7

p2

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CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-7

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FPL GROUP
JOURNAL VOUCHER

Doc 4.1894

GrpJV 37 RSA Amort Employees.xls

MAY 2008

JV 05-37

GENERAL LEDGER		ACCOUNT NUMBER						
DESCRIPTION	CONT	SUB	SAP#	STAT ORDER	TRADING PARTNER	DEBIT AMOUNT	CREDIT AMOUNT	
	920	310	6240100					
	214	500	3891000					
INTERCOMPANY RECEIVABLE - FPL UTILITY NUCLEAR (A)	148	100	2000205		1500	188,733.51		
INTERCOMPANY RECEIVABLE - FPL UTILITY LOC 1 & GRP	148	100	2000205		1500	1,180,001.89		
INTERCOMPANY RECEIVABLE	148		2000205			347,341.57		
INTERCOMPANY RECEIVABLE	148		2000205			76,812.85		
INTERCOMPANY RECEIVABLE	148		2000205			5,066.30		
INTERCOMPANY RECEIVABLE	148		2000205			19,581.13		
INTERCOMPANY RECEIVABLE	148		2000205			18,598.81		
INTERCOMPANY RECEIVABLE	148		2000205			6,287.60		
	920	310	6240100			2,660.83		
	920	310	6240100					
	214	500	3891000					
INTERCOMPANY RECEIVABLE - FPL UTILITY LOC 1 & GRP	148	100	2000205		1500	178,722.07		
	920	310	6240100					
TOTAL						4,071,589.12	4,071,589.12	

M

58-5/3

1,369,723.96 58-5/3

CONFIDENTIAL AUDIT REQUEST NO. 19C

22 REMARKS:

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PREPARED BY:

NAMaxwell 6/2/08

NICOLE MAXWELL

REVIEWED AND APPROVED BY:

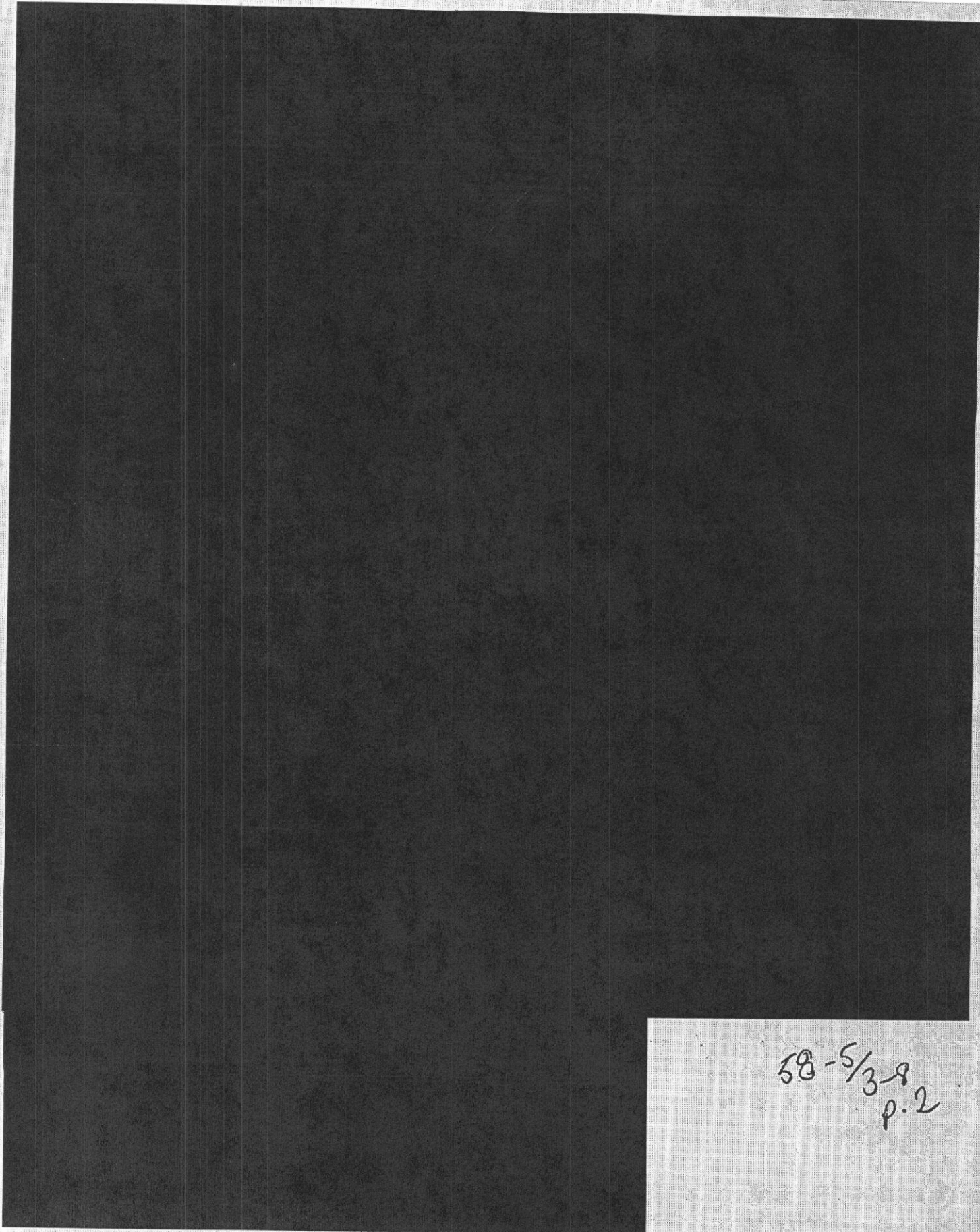
SHAVAN HEGLEY 6/2/08

P1

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58-5/3

58-5/3



58-5/3-8
p. 2

p2

CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-8
p. 3

p3

58-5/3-8
p.4

CONFIDENTIAL AUDIT REQUEST NO. 19C

p4

58-5/3-E
p.5

CONFIDENTIAL AUDIT REQUEST NO. 19C

p.5

CONFIDENTIAL AUDIT REQUEST NO. 19C

SB-5/3-8
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Source: CONFIDENTIAL AUDIT REQUEST NO. 19C

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3-9 p.1

CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5
3-9 p.2

Source: CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5

3-10 p1

CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5
3-10

P2

**FPL GROUP
JOURNAL VOUCHER**

MAY 2008

GrpJV 38 PSA Equity Executives.xls

SV 05-38
14

GENERAL LEDGER		ACCOUNT NUMBER						
DESCRIPTION	CONT	SUB	SAP#	STAT ORDER	TRADING PARTNER	DEBIT AMOUNT	CREDIT AMOUNT	
	920	310	5240100					
			3812000	10553	1500			
			3812000	10553	1500			
			3812000	10553				
			3812000	10553				
			3812000	10553				
			3812000	10553				
			3812000	10553				
			3812000	10553				
			3812000	10553				
			3812000	10553				
INTERCOMPANY RECEIVABLE - FPL UTILITY LOC 1*	146	100	2000205		1500	384,882.95		
INTERCOMPANY RECEIVABLE - (FOR GROUP) FPL UTILITY LOC 1*	146	100	2000205		1500	504,270.18		
INTERCOMPANY RECEIVABLE -	146	200	2000205			140,863.14		
INTERCOMPANY RECEIVABLE -	146	200	2000205			10,920.28		
INTERCOMPANY RECEIVABLE -	146	200	2000205			6,035.63		
INTERCOMPANY RECEIVABLE -	146	200	2000205			10,474.00		
INTERCOMPANY RECEIVABLE -	146	200	2000205			3,858.70		
INTERCOMPANY RECEIVABLE -	146	200	2000205			3,265.24		
	920	310	5240100				1,234,570.08	
TOTAL						2,469,140.17	2,469,140.17	

Source: CONFIDENTIAL AUDIT REQUEST NO. 19C

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REMARKS:

[REDACTED]

2. TO ALLOCATE TO FPL UTILITY, FPLE, FIBERNET THE AMOUNT RECORDED IN A/C 920,310 ABOVE.

* FPL TO DEBIT PERFORMANCE SHARE'S WORK-ORDER 9463-00-000.200-001-809 = FERC A/C 920.100 (VIA FPL JV B08, PAGE 1)
THE SUBSIDIARIES WILL BE BILLED VIA THE GROUP INTER-COMPANY BILL NEXT MONTH.

PREPARED BY:

14 N Maxwell 5/2/08
15 NICOLE MAXWELL

REVIEWED AND APPROVED BY:

[Signature] 6/2/08
SHAVAUGH HEGLEY

Grp JV 38 PSA Equity Executives.xls

CONFIDENTIAL AUDIT REQUEST NO. 19C

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CONFIDENTIAL AUDIT REQUEST NO. 19C

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CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-11

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CONFIDENTIAL AUDIT REQUEST NO. 19C

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CONFIDENTIAL AUDIT REQUEST NO. 19C

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CONFIDENTIAL AUDIT REQUEST NO. 19C

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"Source:

CONFIDENTIAL AUDIT REQUEST NO. 19C

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CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-13
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CONFIDENTIAL AUDIT REQUEST NO. 19C

58-5/3-13

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J

1 FLORIDA POWER AND LIGHT
 2 SAMPLE OF FPL ITEMS CHARGED TO OTHER AFFILIATES
 3 TEST YEAR ENDED DECEMBER 31, 2008
 4 KATHY L. WELCH
 5 MAY 13, 2009
 6 SOURCE: REQUEST 11 AND REQUEST 20
 7 WORKPAPER 58-6

8	COMPANY	LOC	EAC	DOLLARS	HOURS	RATE	RATE X HOURS	LOADING RATE	PAYROLL W/LOADING
9	FPL GROUP CAPITAL	7	803	3,611.93	48	44.23	2,123.04	1.7013	3,611.93
10	FPL LEGAL PMI	53	803	3,023.11	22	80.77	1,776.94	1.7013	3,023.11
11	FPL ENERGY	424	803	3,851.82	47	45.67	2,146.49	1.7013	3,851.82
12	FPL ENERGY	53	803	8,019.62	53	88.94	4,713.82	1.7013	8,019.62
13	FPL ENERGY	68	803	5,476.69	72	44.71	3,219.12	1.7013	5,476.69
14	FPLES HOLDINGS	40	803	5,299.89	80	38.94	3,115.20	1.7013	5,299.89
15	FPLES HOLDINGS	22	803	2,633.82	40	47.12	1,884.80	(A) 1.3974	2,633.82
16	POINT BEACH	24	803	3,729.25	80	27.4	2,182.00	1.7013	3,729.25
17	POINT BEACH	645	803	11,512.19	80		6,766.70	1.7013	11,512.19
18	FIBER NET	71	802	3,010.62	80	22.12	1,769.60	1.7013	3,010.62
19	FIBER NET	53	803	1,803.60	15.75	67.31	1,060.13	1.7013	1,803.60
20	FIBER NET	879	807	3,175.44	58		1,866.48	1.7013	3,175.44
21	FPL CAPITAL	7	803	4,060.66	68	35.1	2,386.80	1.7013	4,060.66
22	FPL ENERGY INC	25	803	3,873.52	32	71.15	2,276.80	1.7013	3,873.52
23	FPL ENERGY INC	635	803	4,122.45	58	43.27	2,423.12	1.7013	4,122.45
24	FPL ENERGY INC	635	803	4,367.92	60	42.79	2,567.40	(A) 1.7013	4,367.92
25	FPLES HOLDINGS	78	803	4,439.37	58	56.73	3,176.88	(A) 1.3974	4,439.37
26	AR FPL NEW ENG DIV	689	660	3,158,491.00	ACCRAUL FOR CONTRACTOR WORK FOR WORK PERFORMED THRU DEC. 08 FOR NED CAPITAL WORK				
27	DUANE ARNOLD ENERGY	607	641	38,710.02	16.5% OF INVOICE FROM FPL FOR PACKAGE UPGRADE TO MODEL 570 HARDWARE FOR FPL'S INFO MANAGEMENT BUSINESS UNIT.				
28	POINT BEACH	24	684	110,345.69					
29	FIBER NET	404	736	3,500.00	to Reimburse FPL for Painting Hallways. Paid to CBRE CB Richard Ellis				
30	FPL CAPITAL	53	691	76,401.89	Legal fees for the matter called FPL Group Capital \$400 million Equity Units.				
31	FPLE POWER MKTNG INC.	613	876	90,184.00	EMT back office billing. See 58-6/1 & 58-9				
32	FPLE PROJ MGMT. INC.	635	876	256,114.00	PGBU SERVICE AGREEMENT FEE FOR DEC. 2008				
33	FPL ENERGY INC	999	839	348,409.18	SPACE CHARGE TO FPL ENERGY SEE WP 60-1/8				
34	FPL ENERGY INC	343	645	45,666.51	charges to FPL Energy for Aircraft use. Based on each flight and distance. See 58-6/1				
35	FPL ENERGY INC	662	750	101,184.83	3.68% of AEGIS Excess General Liability and Loss Surcharge				

36 (A) - See response 58-6/1
 37 (B) See response 58-6/1

58-6 p.1

58-6

A B C D E F G H I J K L

CONFIDENTIAL

CONFIDENTIAL

MASSACHUSETTS FORMULA COMPONENTS

2008 Current Budget					Massachusetts Formula Calculation				
	2008 Current Budget BB Gross PP&E (1)	2008 Current Budget YE Gross PP&E (1)	2008 Current Budget Gross Revenues (2)	2008 Current Budget Gross Payroll (3)	2008 Avg PP&E	2008 Revenues	2008 Gross Payroll	2008 Mass. %	
FPL Utility (Less NED)	25,840,410,250	27,015,122,736	12,234,307,915	924,236,214	28,427,766,493	64.71	12,234,307,915	71.75	924,236,214
FPL-NED	30,790,711	31,146,920	9,806,091	183,873	30,869,816	0.08	9,806,091	0.06	183,873
FPL Utility Total Consolidated	25,871,200,961	27,046,269,656	12,244,114,006	924,420,087					
	59.6	59.6	59.6						
2010 Forecast					2010 Forecast				
	2010 Forecast BB Gross PP&E (1)	2010 Forecast YE Gross PP&E (1)	2010 Forecast Gross Revenues (2)	2010 Forecast Gross Payroll (3)	2010 Avg PP&E	2010 Revenues	2010 Gross Payroll	2010 Mass. %	
FPL Utility (Less NED)	28,705,808,235	31,257,949,515	13,075,320,962	1,053,846,400	29,981,876,675	61.31	13,075,320,962	66.54	1,053,846,400
FPL-NED	30,817,760	30,833,390	5,492,168	220,000	30,875,676	0.08	5,492,168	0.03	220,000
FPL Utility Total Consolidated	28,736,625,995	31,288,782,905	13,080,813,130	1,054,066,400					

59 p. 2

Rate Case
Docket#030677-EI Audi#09-110-4-1
TVE 12/31/08
Title: 2008 Mass Formula
10/10/10

CONFIDENTIAL

F30

A B C D E F G H I J K L M N

See emails below detailing premiums paid to Palms for FPL utility programs. These premiums were omitted from the Corporate Budget schedules in error as Risk Management, who reports the budget, excluded it as they only process the payment...the premiums are charged to the various BU's. RM assumed the BU's would report it but while the BU's did budget for these costs they did not report them as affiliate expenses as since the charges come from RM they are not aware that the premiums are sent to Palms. RM provided the dollars below as the premium amounts that will be sent to Palms for 2010 programs.

Employee W/C
Contractor W/C
Fleet

6,435,459

1,757,669

1,960,718

10,172,359

(59)

Obtained from Risk Mgmt

Source: Reg 11

59-1
17
P1

P1

P3

A B C D E F G H I J K L M N

Microsoft Outlook

RE: 2009 FPL Premiums to Palms Message (HTML)

Message

You replied on 3/20/2009 10:56 AM

From: Parish, Megan D
 To: Randell, Christine; McVabb, Erica A
 Cc: Casarus, Norma
 Subject: RE: 2009 FPL Premiums to Palms

Sent: Friday, March 20, 2009 10:46 AM

Christine,

There are three other programs that Palms writes for FPL. Palms participates in a quota share arrangement with the commercial insurance market for [REDACTED] of excess property insurance above a \$150M deductible. Palms began writing Solar Builder's Risk Insurance this January and has enrolled the DeSoto project for premium of [REDACTED]. We anticipate enrolling Martin Solar and Kennedy Space Center in the second quarter. Palms also participates in a quota share arrangement for [REDACTED] of the West County Builder's Risk Insurance, but premium was billed in 2007.

	2008 Premium	2009 Forecast	2010	2011
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

2
 3 Regards,
 4 Megan
 5

6 From: Parish, Megan D
 7 Sent: Thursday, March 19, 2009 4:19 PM
 8 To: Randell, Christine; McVabb, Erica A
 9 Cc: Casarus, Norma
 10 Subject: RE: 2009 FPL Premiums to Palms

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Source Page 11

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P3

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61
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Florida Power & Light Company
Docket No. 080677-EI
Staff's Audit - MFR
Interrogatory No. 76
Page 1 of 1

6 Q.

- 7 1. The FPLES rent calculation provided in request 18 shows a cost per office and cubicle at the
8 different office locations. Please show how these rates were developed including and reconcile
9 the rent rate used to develop the cost to the Juno rated of \$23.26 and GO rates of \$ 20.
- 10 2. Provide how many square feet FPL ES uses
- 11 3. Provide how many square feet Fibernet uses

CONFIDENTIAL p1

12 A.

- 13 1. Calculation of Juno Beach rate of [REDACTED] was attached in Audit #18 in file "Rental rates Actual
14 2006 Analysis.xls" and GO rate based on valuation report previously provided in OPC's Ninth
15 POD #230 (see attached documents). For pre 2008, all other buildings were based on internal
16 market study performed for the various areas. The other buildings were not material in space
17 occupied and did not warrant expending dollars for full valuation reports.

- 18 2. FPL Energy Services' square footage is 8,162 as of 12/08. $\times 44.28 \text{ (Juno)} = 3,614 \times 72,280$
19 $\times 55.72 \text{ (Juno)} = 4,548 \times = 105,786.4$
20 3. Fibernet's square footage is 21,030 as of 12/08. $\frac{105,786.4}{178,066.4}$

60-1/10

60-1/4-1 p1

Source: Reg 76

p1

Florida Power & Light Company
Social System Reporting
For the Year Ended December 2004

FPL Energy Services Space Billing Calculation for the Year (12 months) 2008
 # of Offices & Cubes Supplied by ES, Sq FTEs by CRE, Leases Calculated by
 Prepared from CRE Space Report by Scott Velasco 1/1/08.

Prepared from CRE Space Report by Scott Vanecko 1/1/08

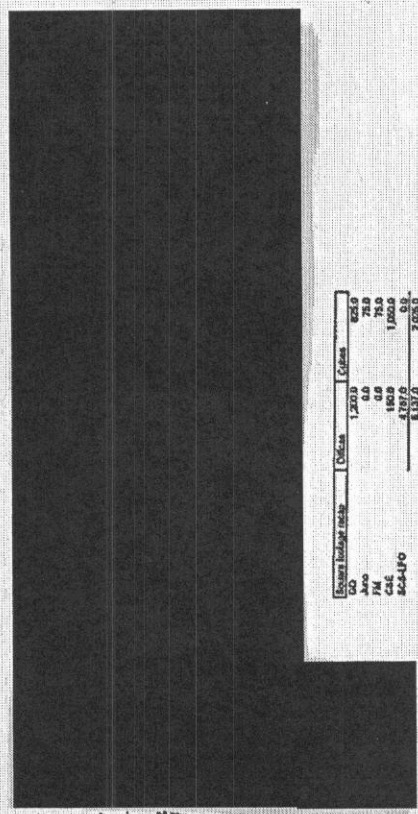
CONFIDENTIAL

68-1/4-1
p.3

A B C D E F G H I J

PPS, Limited Services Space Billing Calculation for the Year 1997 (including 2000)
 Prepared from CDE Space Reporting Form (Form 1100)

Private Power & Light Company
 Space Reporting Form
 of the Year Ending December 31, 2000



4 2000-12-31 12:00:00 AM

Space Billing Rate	Costs	Costs
Base	1,200.0	825.0
Area	6.0	75.0
Per	1.00	75.0
2000-12-31	4,200.0	1,000.0
	5,125.0	2,000.0
PPS, Total SP		5,125.0

CONFIDENTIAL p4

60-1/4-1
 p.4

p4