

Exhibit B

REDACTED

070001-EI

REDACTED DOCUMENTS

1 RCA

DOCUMENT NUMBER-DATE

09764 OCT 26 5

FPSC-COMMISSION CLERK

1 AUDIT FINDING NO. 1

2 SUBJECT: OPERATION AND MAINTENANCE COSTS

3 AUDIT ANALYSIS: A factor for operation and maintenance expense is added in to the
4 cost for each transaction which is used to determine the gain on the transaction. The
5 variable operating and maintenance amounts that are included in the transactions are
6 developed by the Power Generation Division. As support for the factor, FPL provided
7 the "Cost of Operations Methodology Review" which is a study that outlines the process
8 used to develop the cost breakdown by specific unit. This study was developed on
9 March 12, 2003 and calculated the cost using seven years of data ending 2002 for each
10 plant. The costs are broken down by [REDACTED]
11 [REDACTED]
12 [REDACTED] For the [REDACTED] we reviewed
13 the calculation of the factor and recalculated the cost per megawatt hour for specific
14 units based on the numbers in the study. However, we were not able to verify the
15 dollars used in the calculation because the employee that was most directly involved in
16 this study left FPL. The utility was not able to locate the documentation used to
17 determine the operating and maintenance and capital values used in the calculation.
18 FPL ran a report of megawatt hours for the seven years ending in 2002 and the
19 documentation provided was similar to the megawatt hours used in the study. For the
20 [REDACTED] factor the company explained they were not able to find the
21 documentation. The [REDACTED] factor was not requested because it was not
applicable to the unit that we were recalculating.

The "Cost of Operations Methodology Review" study should be updated since it has not been revised since March 12, 2003 and averaged the seven years prior.

EFFECT ON THE GENERAL LEDGER: An increase in operation and maintenance costs would reduce the gain recorded in Account 447.116 – Revenues Gain on Non Broker Sales. A decrease in costs would increase the gain. A change in the account also changes the sharing which is recorded in account 447.110 – Sales for Resale.

EFFECT ON THE FILING: A change in the operation and maintenance costs would change the costs removed from the fuel filing for the sales and the sharing calculation.

DOCUMENT NUMBER-DATE

09764 OCT 26 5

FPSC-COMMISSION CLERK

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6-3-463
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463
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6-3-463
3-1 3-4

[REDACTED] For the [REDACTED] we reviewed the calculation of the factor and recalculated the cost per megawatt hour for specific units based on the numbers in the study. However, we were not able to verify the dollars used in the calculation because the employee that was most directly involved in this study left FPL. The utility was not able to locate the documentation used to determine the operating and maintenance and capital values used in the calculation. FPL ran a report of megawatt hours for the seven years ending in 2002 and the documentation provided was similar to the megawatt hours used in the study. For the [REDACTED] factor the company explained they were not able to find the documentation. The [REDACTED] factor was not requested because it was not applicable to the unit that we were recalculating.

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1-1

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

1 TO: Carlos Diaz UTILITY: FPL
2 AUDIT MANAGER: Iliana Piedra PREPARED BY: _____
3 REQUEST NUMBER: 4a DATE OF REQUEST: 8/24/07
4 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 8/29/07
5 AUDIT PURPOSE A-6 audit
6 REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

7 ITEM DESCRIPTION:

8 Provide the actual \$/mwh for July 2007 Provide source documentation (Invoice) We need to compare this to the [REDACTED]
9 Please explain why the wrong amount was used [REDACTED] How often is this estimate changed?

TO : AUDIT MANAGER

DATE: 9/5/07

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3) AND IN MY OPINION, ITEM(S) ALL (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22 006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F A C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)



(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

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FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

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9 Please explain why the wrong amount was used [REDACTED]. How often is this estimate changed?

1 page
log in

TO : AUDIT MANAGER

DATE: 9/10/07

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY *Follow Up*
(2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
(3) AND IN MY OPINION, ITEM(S) AK (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
(Signature and title of respondent)

10

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

12

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Carlos Diaz UTILITY: FPL
AUDIT MANAGER: Iliana Piedra PREPARED BY: _____
REQUEST NUMBER: 16 DATE OF REQUEST: 9/17/07
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 9/20/07
AUDIT PURPOSE A-6 audit
REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

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ITEM DESCRIPTION:

1. Please provide documentation for the [REDACTED] shown on the attached schedule.
2. Please prepare/provide documentation to support the Avg O&M + Capital dollars. See attached schedule.
3. Please provide the 1192's for 2002 for PMR 01 and 02. See attached schedule.

AUDIT MANAGER

DATE: 9/21/07

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3) AND IN MY OPINION, ITEM(S) No. 3 IS ~~(THE)~~ PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)



(Signature and title of respondent)

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Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

27

Florida Power & Light
Fuel A-6 Audit
Docket 070001-EI
Audit Control No. 07-164-4-1
Title: Summary GenTrader Trans

KW
9/17/07

- 1 The company was asked to provide the transactions for July 30th and July 31st.
- 2 For the GenTrader System the company explained one day ahead transaction was applicable for July 31st.
- 3 See wp 45-1 page 1 for the mw and cost per hour. This total mw and cost was agreed to the transaction print screen
- 4 wp 45-1 page 2. The hourly generation related to this transaction is shown on wp 45-1 page 3.
- 5 The energy usage was reconciled to wp 45-1 page 4.
- 6 The total cost shown on wp 45-1 page 2 of [redacted] includes the fuel costs [redacted] O&M costs [redacted] and UPS cost
- 7 [redacted]
- 8 The mw and price was agreed to the Power Deal Ticket. Wp 45-1/1.
- 9 A reconciliation of the energy, MW, purchased was made from the print screens which show
- 10 generation with and without the deal on wp 45-1 page 3 and energy usage shown on wp 45-1 page 4.
- 11 The Fuel and O&M cost documentation reviewed is discussed in Wp 46.
- 12 The total [redacted] attributable to the Scherer 3 component (UPS Cost), was calculated using the
- 13 140 MW Scherer contribution and the unit cost of the unit [redacted]. The source documentation
- 14 provided to document the unit price indicates the amount should be [redacted]. The company
- 15 explained this is an input error for [redacted] and has already been corrected in the GenTrader Program.
See wp 45-1/3.

the diff for this trans is $140 \times 2.90 = \$406$.

. this was not

disclosed because we cannot determine
other transactions that may have these charges
and also because it has been corrected in
the program.

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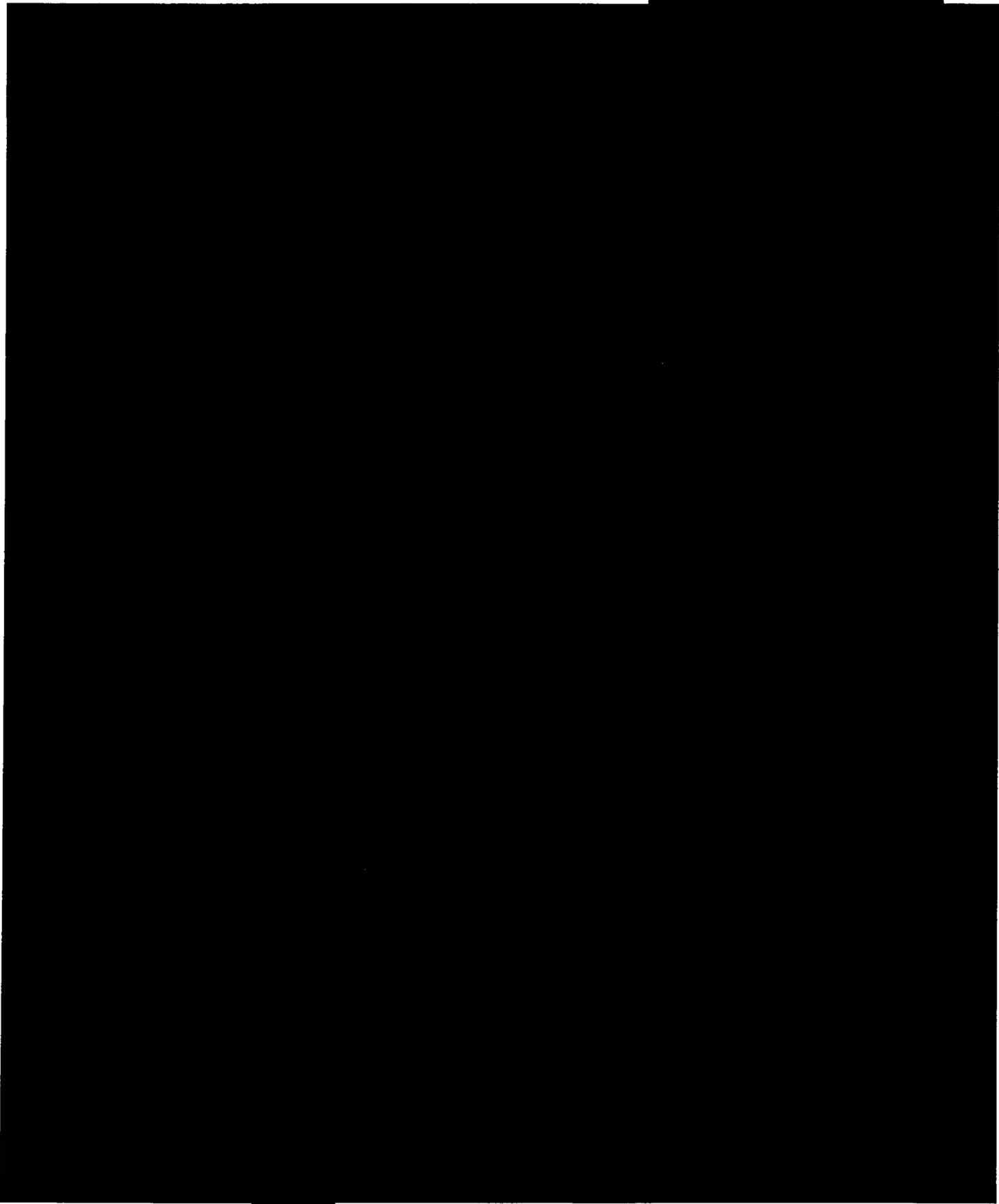
CONFIDENTIAL

45-102 G

CONFIDENTIAL

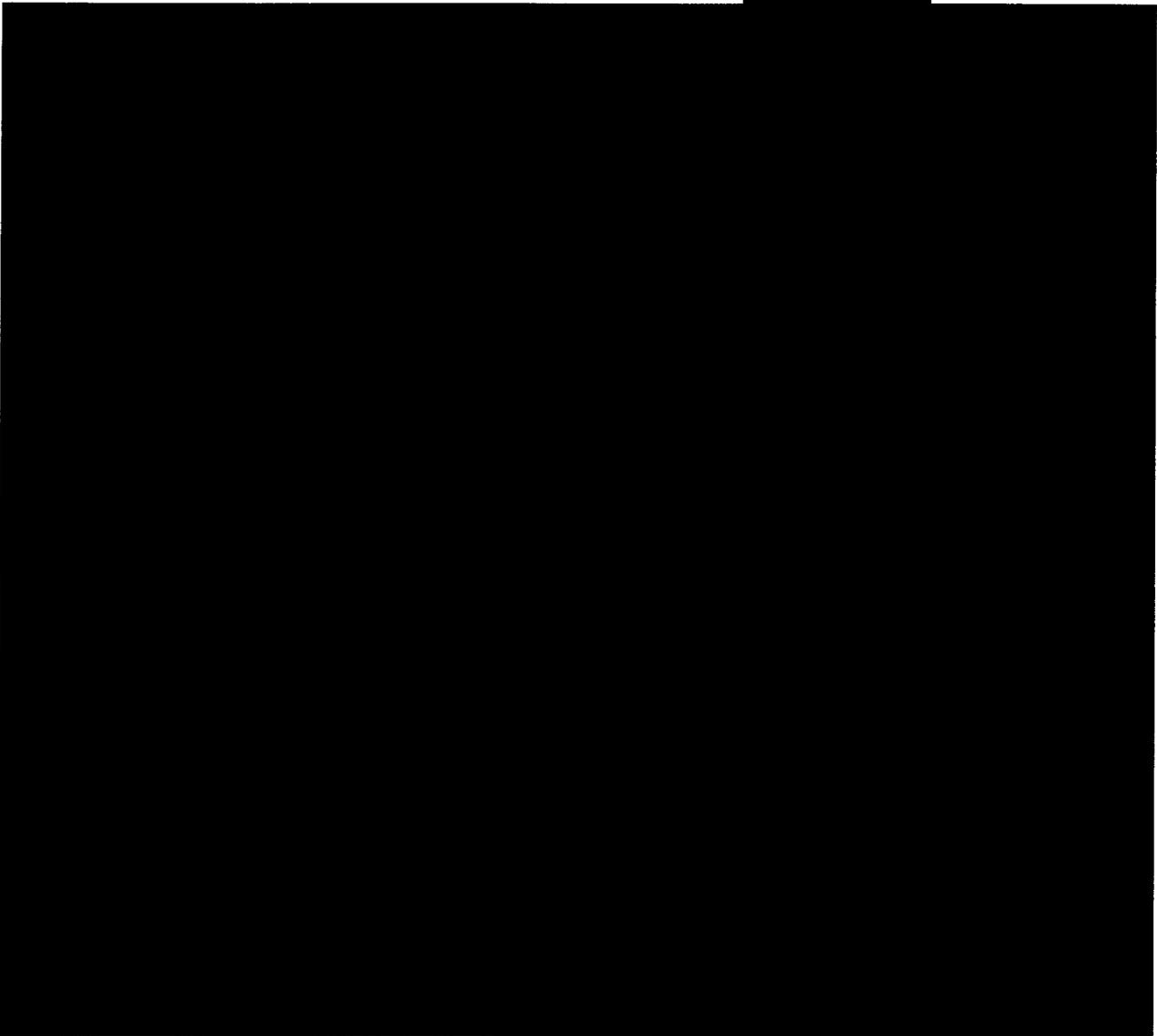
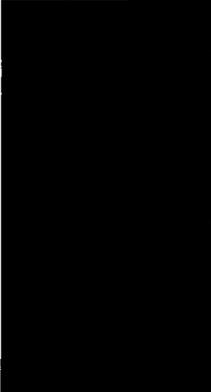
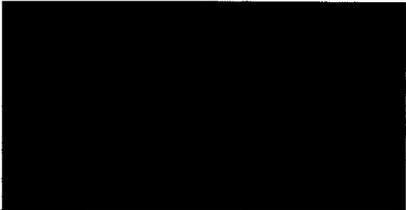
45-1p3 (u)

CONFIDENTIAL



45-184 ①

CONFIDENTIAL



45-105 ①

CONFIDENTIAL

Power Deal Ticket

FPC COST MODEL-
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

PBC

Trade Date: 1/4/59

Ticket: 102548

Trader: PATRICK

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Buy From: ALBD Sell To: [REDACTED]

Contact: PATRICK Contact: HEIDI GUSTAFSON

Source: PLBD/IRL Delivery Point: [REDACTED]

Product: Non Firm Firm System Firm

Portfolio:

FPL Sales FPL Purchases

FRCC, On System FRCC, Off System

FRCC, 3rd Party

Nucleus Numbers:

Buy: 215698 Sell: 215699

Buy: [REDACTED] Sell: [REDACTED]

Buy: [REDACTED] Sell: [REDACTED]

Ramp: Tag Number: [REDACTED]

Integrated ___ Minutes

Blocked FPL to tag: N

Time Zone: EPT CPT MPT PPT

H.E.	Buy Price	MW	Sale Price	MW
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
16	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
17	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
18	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
19	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
20	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
21	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
22	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
24	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Comments: [REDACTED]

Begin Day: [REDACTED] End Day: [REDACTED]

48

Path: [REDACTED]

CA / TP / PSE	Bill POR?	MW In / MW Out	Loss \$ or %	OASIS	Nucleus	Product	\$/MWh
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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45-1 (1)

CONFIDENTIAL

Deal ticket Support (Trader)

Fpsc COST MODEL-
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

PBC

1 2 3 4

(1)



(45-1P2)

Effective Date: 7/31/2007
Sale

(2)

45-1
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(2)

INTEGRITY BUSINESS FORMS, INC. Phone: (847) 598-2826 Fax: (847) 598-4888 Email: integrity@ibf.com

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Source: Reg 2

A B C D

COMPANY: FPL
 TITLE: RECONCILIATION OF ENERGY PURCHASED
 PERIOD: 7/31/2007
 DATE: 8-Aug-07
 AUDITOR: Gabriela Leon

	HE	PER WP. 45-1 P.4 Energy MWH	PER WP. 45-1 PAGE 3
Ft. LAUDERDALE 4			
FT. LAUDERDALE 5			
FT. LAUDERDALE 5			
SANDFORD			on Schedule WP 45-1 P.3 A
FT. MYERS CC			on Schedule A
FT. MYERS CC			
ST. JOHNS 1			
ST. JOHNS 2			
ST. JOHNS 2			
SCHERER 4			
SCHERER 4			
CEDAR BAY			I can't see Cedar Bay on Schedule A
CEDAR BAY			I can't see Cedar Bay on Schedule I
CEDAR BAY			I can't see Cedar Bay on Schedule I
ICL			
ICL			
MARTIN 8			I can't see Martin 8 on Schedule A

A The company did not print out while scrolling down. Since this is a real time screen we cannot go back and obtain this. The ones we were able to see were correct.

2/5/07

PBL

UPS

CONFIDENTIAL

1 Audit of Fuel Schedule A6 Sales No. 4

2 Q: Please provide support for the dollar rate for the Scherer costs and provide backup to
3 invoice.

4 A: The total dollars of [redacted] attributable to the Scherer 3 component of the sale are
5 calculated as shown (Please see (A)) by multiplying the MW contribution of Scherer 3
6 [redacted] While compiling this
7 documentation, FPL discovered that the [redacted] value for Scherer 3 was incorrect.
8 The correct value is [redacted] Supporting documentation for the [redacted] value is
9 included - please see (B). This error has been corrected in the GenTrader program.

45-1 pt

45-1 ps

P2
P3.

10 See $\frac{45-1}{3-1}$ for co. explanation
11 (input error)

12
13
14

[redacted] [redacted]
mw

diff for this
trans.

A

B

July-07

FPL UPS/R SCHEDULES WORKSHEET

DATE:

		24	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23
CENTRAL		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
EASTERN																									
UPS/R																									
[REDACTED]																									
76 - 185																									
[REDACTED]																									
76 - 185																									
[REDACTED]																									
77 - 186																									
[REDACTED]																									
77 - 186																									
[REDACTED]																									
72 - 188																									
[REDACTED]																									
UPS																									
[REDACTED]																									
SOCO-FPLT 0001A-FPL REV#																									
R																									
SOCO-FPLT 0002A-FPL REV#																									

(B)

3/25/07

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CONFIDENTIAL

45-1
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FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST No. 4a

CONFIDENTIAL

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Ozzie J Lom
08/29/2007 11:01 AM

To: Andy Dillman/EMT/FPL@FPL
cc:
Subject: Scherer 3 Actual Rates for July 2007

4

— Forwarded by Ozzie J Lom/RAP/FPL on 08/29/2007 11:01 AM —

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"Poole, Janice (SCS)"
<JMPOOLE@southern
co.com>
08/29/2007 10:55 AM

To: "Ozzie J Lom (FPL)" <ozzie_j_lom@fpl.com>
cc:
Subject: Scherer 3 Actual Rates for July 2007

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Ozzie,
Below are the Actual UPS energy rates for July 2007. At this time we have not completed monthly billing, so I do not have the reports you have requested at this time. We will send your invoice with the detail reports by Friday, September 7th, as customary.

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Rates w/o Emission Cost
BASE

NORMALIZED SO2 NOX
Emission Emission

ENERGY
<?xml:namespace prefix = st1 ns =
"urn:schemas-microsoft-com:office:smarts" />RATE
UNIT (\$/MWH)
NAME

ENERGY ENERGY
RATE with Losses with
Losses
(\$/MWH) (\$/MWH) (\$/MWH)

20 SCHERER 3



See cost documentation on 45-1
3-1
Please let me know if you need any other information.
Thanks!

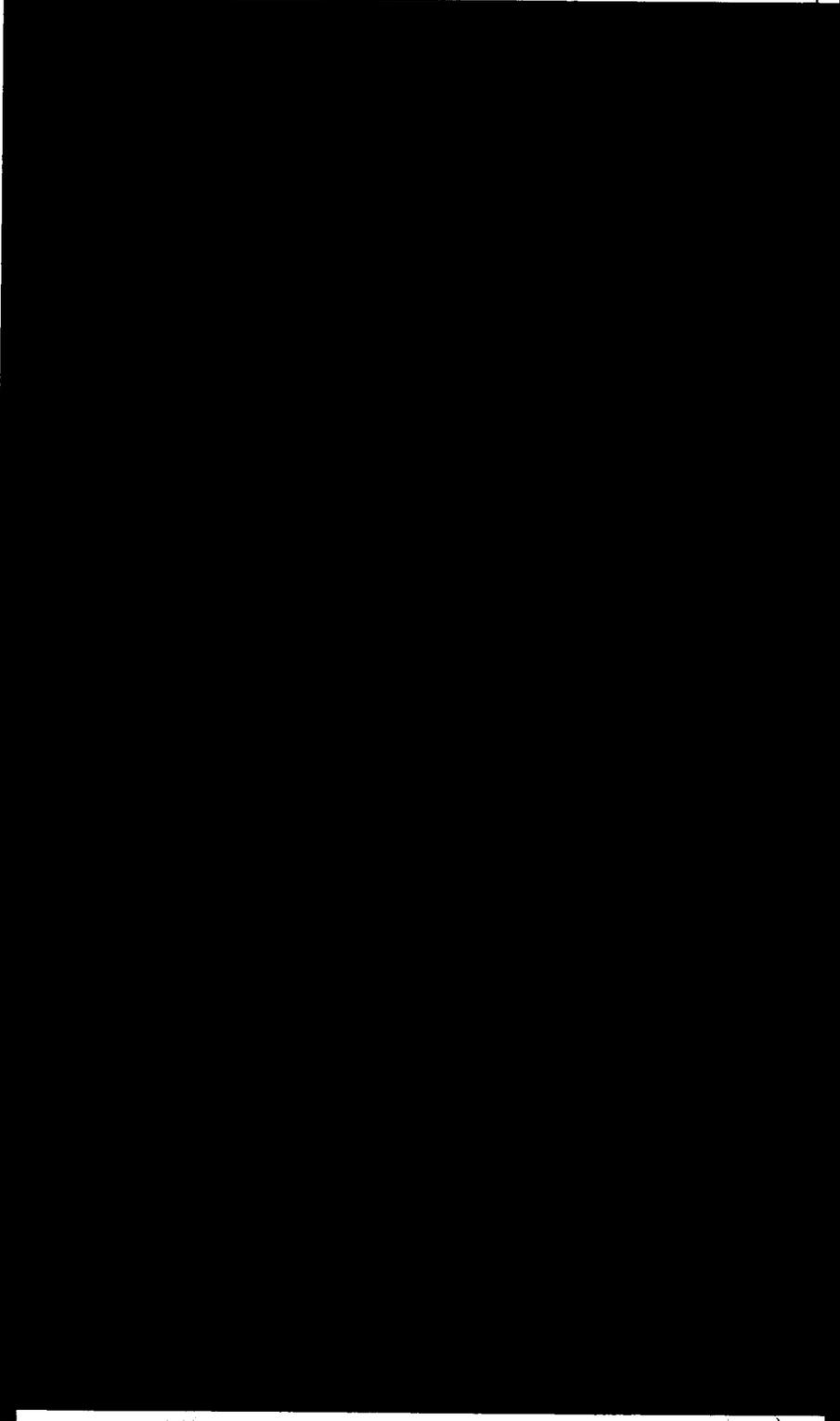
Janice

Janice M. Poole
Southern Company Generation
Financial & Contract Services
GS-8256, APC Corporate Headquarters
(205) 257-3308
jmpoole@southernco.com

45-1
3-1

2

CONFIDENTIAL



45-1
3-1
1

Fuel Costs.

CONFIDENTIAL

45-1 p4

Req. 3a
45-1
4-1
Audit of Fuel Schedule A6 Sales No. 3

Source: Reg 3

1 Q: Please reconcile the fuel costs for Sanford 4 and Ft. Myers \$6,746 on FPL page 6, to the backup schedule attached FPL page 8 of your support for fuel and gas prices.

2 A: The variance between the calculated fuel costs noted on FPL page 6 for Sanford 4 and Ft. Myers CC (6.74) and the price of fuel noted on FPL page 8 (6.72) is due to rounding that occurs within the Gentrader program.
3 This rounding variance has been confirmed by the vendor.

4 See 45-1/4-1 for conclusion.

5 Q: How do we convert from energy sold to fuel needed on FPL page 4. Please write an explanation.

6 A: To convert energy sold (MWs) to fuel needed, *other costs.* calculation is made for each unit, using unit heat rates as well as the MW output levels of that unit. In the scenario, several units were moving to meet the demand on an hourly basis. As an example, part of the movement is summarized below.
7
8 The calculation for the amount of fuel needed for the movement is summarized below.

| | | |
|----|---------------------------------|--|
| 9 | Heat Input Calculation: | |
| 10 | Heat Rate Coefficients: | |
| 11 | | |
| 12 | | |
| 13 | X=Output Level (MW): | |
| 14 | Fuel Adjustment Factor Formula: | |
| 15 | Gas Fuel Adjustment Factor: | |

| | Output Level (MW) | Heat Input Calculation ** | Fuel Consumption (mmbtu/hour) | Net Fuel Consumption (mmbtu/hour) |
|----|--|---------------------------|-------------------------------|-----------------------------------|
| 16 | MW Output Before Sale | | | |
| 17 | MW Output After Sale | | | |
| 18 | MW Output Difference (amount needed to support sale) | | | |

45-1 p4

45-1 p4

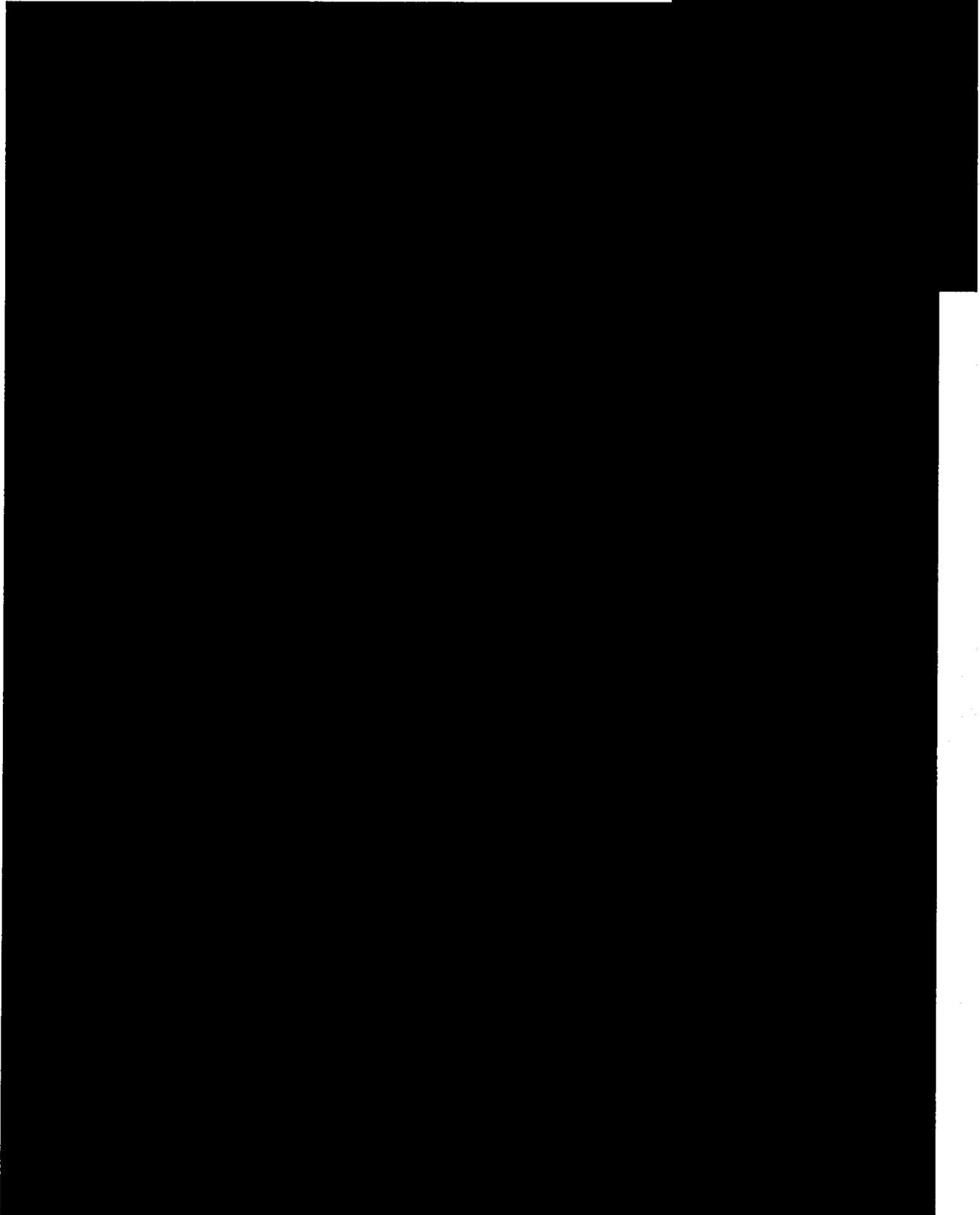
** Note: The Heat Input Calculation result must be divided by 1000 in order to convert the answer from a KWh basis to a MWh basis.

We will not audit how the utility determines fuel consumption from megawatt hours. The utility has recalculated one item for Sanford 4 on WP 45-1p4 on this schedule. An engineer should review this formula. †

EXHIBIT

45-1 p4

CONFIDENTIAL



CONFIDENTIAL

FPSC COST MODEL -
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C *p123*

Fuel Price Forecast & Gas Pipeline Data

| | Current Day | Next Day | Current Day | Next Day | | | | |
|--------------------|-------------|----------|-------------|-------------|-----------|-----------|-----------|--------------|
| | 7/31/2007 | 8/1/2007 | 7/31/2007 | 8/1/2007 | 7/31/2007 | 7/31/2007 | 7/31/2007 | 7/31/2007 |
| | Gas | Gas | Martin 1&2 | Martin 1&2 | Heavy Oil | 0.7% | Lite Oil | Coal/Nuclear |
| | \$/MMBTU | \$/MMBTU | 70/30 Blend | 70/30 Blend | \$/MMBTU | \$/MMBTU | \$/MMBTU | \$/MMBTU |
| FGT Firm | \$ 6.87 | \$ 6.98 | | | | | | |
| FGT Non-Firm | \$ 7.12 | \$ 7.23 | | | | | | |
| GS Firm | \$ 6.66 | \$ 6.77 | | | | | | |
| GS Non-Firm | \$ 7.25 | \$ 7.36 | | | | | | |
| GS Backhaul | \$ 7.87 | \$ 7.98 | | | | | | |
| Transco Zone 4 | \$ 6.55 | \$ 6.66 | | | | | | |
| Henry Hub | \$ 6.30 | \$ 6.41 | | | | | | |
| Florida City-Gates | \$ 7.08 | \$ 7.19 | | | | | | |
| Cape Canaveral | | | | | \$ 9.44 | | | |
| Desoto | | | | | | | \$ 15.97 | |
| Indian River | | | | | \$ 9.73 | | | |
| Lauderdale | | | | | | | \$ 16.24 | |
| Fort Myers | | | | | | | \$ 16.75 | |
| Manatee | | | | | \$ 9.42 | | | |
| Martin | | | \$ 8.68 | \$ 8.71 | \$ 9.45 | \$ 10.81 | \$ 16.46 | |
| Oleander | | | | | | | \$ 16.55 | |
| Port Everglades | | | | | \$ 9.43 | | \$ 16.24 | |
| Putnam | | | | | | | \$ 16.59 | |
| Riviera | | | | | \$ 9.43 | | | |
| Sanford | | | | | \$ 10.08 | | | |
| Turkey Point (Oil) | | | | | \$ 9.50 | | \$ 16.68 | |
| Cedar Bay | | | | | | | | \$ 2.23 |
| ICL | | | | | | | | \$ 3.07 |
| St. John | | | | | | | | \$ 1.71 |
| Scherer | | | | | | | | \$ 2.31 |
| St. Lucie 1 | | | | | | | | \$ 0.61 |
| St. Lucie 2 | | | | | | | | \$ 0.47 |
| Turkey Point 3 | | | | | | | | \$ 0.41 |
| Turkey Point 4 | | | | | | | | \$ 0.44 |

| | | |
|-------------------------|---------|-----------|
| FGT | | Gas Alert |
| Schedule ending 10am | 898,616 | |
| Schedule beginning 10am | 900,312 | 35% |

| | | |
|-------------------------|---------|-----------|
| GULFSTREAM | | Gas Alert |
| Schedule ending 10am | 573,328 | |
| Schedule beginning 10am | 521,036 | |

| | |
|---------|--|
| STORAGE | |
| | |
| | |

| | |
|-----------------------------|-----------|
| TOTALS | |
| | |
| | |
| Gas Schedule beginning 10am | 1,421,348 |

| GAS OPERATIONS INFORMATION | | | | |
|----------------------------|------------|----------|----------|-------------------------|
| Imbalances | | | | |
| Begin Imbal | Est. Daily | MTD Est | | |
| FGT | | | | |
| GS | | | | |
| Oleander | | | Under | (included in FGT imbal) |
| Gulfstream Breakout | | | | |
| Manatee | Martin | Backhaul | | |
| ending 10am | | | | |
| begin 10am | | | | |
| GAS DAILY PRICES | | | | |
| Area | Yesterday | Today | Delta | vs. HH |
| FGT Zone 1 | \$7.46 | \$7.46 | (\$0.00) | vs. HH |
| FGT Zone 2 | \$6.90 | \$6.90 | (\$0.00) | vs. HH |
| FGT Zone 3 | \$6.36 | \$6.36 | (\$0.00) | vs. HH |
| Henry Hub | \$5.78 | \$5.78 | (\$0.00) | vs. HH |
| Sonata | \$5.85 | \$5.85 | (\$0.00) | vs. HH |
| Transco Z4 | \$5.92 | \$5.92 | (\$0.00) | vs. HH |
| Florida GC | \$6.99 | \$6.99 | (\$0.00) | vs. HH |

Index
ⓐ Traced to Gas Daily

467/2

46-1
22 - agreed to
Platts

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

46-1
22
dollars per barrel

| | | Sulfur (\$/mmBTU) |
|--------|------|-------------------|
| PRV | 1.0% | 9.4303
(46-1) |
| PCC | 1.0% | 9.4363
(46-1) |
| PSN | 1.0% | 10.0822
(46-1) |
| PMT | 1.0% | 9.4162
(46-1) |
| PTF | 1.0% | 9.5015
(46-1) |
| PPE | 1.0% | 9.4289
(46-1) |
| Margin | | |
| PMR | 0.7% | 10.8254 |
| | 1.0% | 9.4459 |

| % Sulfur | \$ Per Sulfur SO2 Adj | \$ SO2 per mmBtu |
|----------|-----------------------|------------------|
| 1 | 2.07 | 0.3237 |
| 1.1 | 2.28 | 0.3560 |
| 1.2 | 2.49 | 0.3884 |
| 1.3 | 2.69 | 0.4208 |
| 1.4 | 2.80 | 0.4531 |
| 1.5 | 3.11 | 0.4855 |
| 1.6 | 3.31 | 0.5179 |
| 1.7 | 3.52 | 0.5502 |
| 1.8 | 3.73 | 0.5826 |
| 1.9 | 3.94 | 0.6150 |
| 2 | 4.14 | 0.6473 |
| 2.1 | 4.35 | 0.6797 |
| 2.2 | 4.56 | 0.7121 |
| 3 | 6.21 | 0.9710 |

Cost per Allowance = $\frac{46-1}{21} \times 20,000 = \5.30
0.828125

premium to NYH 7-1.0 spread

SO2
0.002466
0.002466
0.002466

dollars per ton
as explained
in ORR# 9

CONFIDENTIAL

FRSC COST MODEL -
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

1
2015/07/01

46-1
22

PRR

CONFIDENTIAL

Oil Pricing Support

FPSC COST MODEL-
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

P125

1 INPUTS 8/1/2007

Sulfur Content

No. 6 Fuel Oil



Indian River
Spot 6 API Spot NYH

+ 70 sulfur

1
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Light Oil - OPIS Rack Avg Postings, No. 2 LS RD (RED DYE0)

SO2 Allowances \$530.00

0.38575

Miami
Tampa
Orlando

SO2 Indian River \$705.00

Natural Gas Price \$7.25

Nuclear

SL#1
SL#2
TP#3
TP#4

Coal

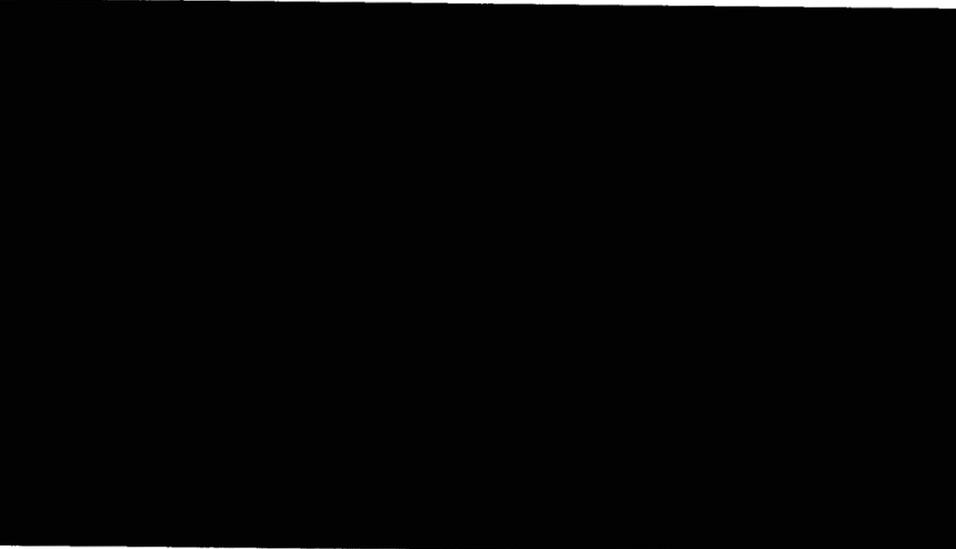
SJR #1
Scherer #4

** Adjust 1% USGC 6 API as appropriate
*** Fill in ALL Values that have dark blue bold font

46-1
202

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

| | Sulfur | (\$/mmBTU) |
|-----|--------|------------|
| PRV | 1.0% | 9.4303 |
| PCC | 1.0% | 9.4363 |
| PSN | 1.0% | 10.0822 |
| PMT | 1.0% | 9.4162 |
| PTF | 1.0% | 9.5015 |
| PPE | 1.0% | 9.4289 |
| PMR | 0.7% | 10.8254 |
| | 1.0% | 9.4459 |



| % Sulfur | \$ Per Barrel SO2 Adj | \$ SO2 per mmBtu |
|----------|-----------------------|------------------|
| 1 | 2.07 | 0.3237 |
| 1.1 | 2.28 | 0.3590 |
| 1.2 | 2.49 | 0.3884 |
| 1.3 | 2.69 | 0.4208 |
| 1.4 | 2.80 | 0.4531 |
| 1.5 | 3.11 | 0.4655 |
| 1.6 | 3.31 | 0.5179 |
| 1.7 | 3.52 | 0.5502 |
| 1.8 | 3.73 | 0.5626 |
| 1.9 | 3.94 | 0.6150 |
| 2 | 4.14 | 0.6473 |
| 2.1 | 4.35 | 0.6797 |
| 2.2 | 4.56 | 0.7121 |
| 3 | 6.21 | 0.6710 |

Cost per Allowance = \$50.00

467
21

\$5.30
0.628125

CONFIDENTIAL

DLR #6

1
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8



Premium to NYH .7-1.0 spread

SO2
0.002466
0.002466
0.002466



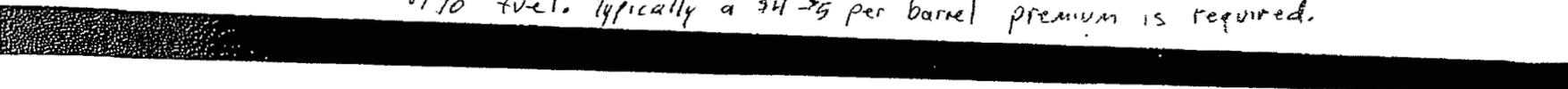
(A) [redacted]
(B) [redacted]

Request #6

FPSG COST MODEL.
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

FPSG COST MODEL.
ECONOMY SALES AUDIT
REQUEST NO. 6

* NOTE: FPL's .7% Emergency fuel oil specifications are much stricter than the market's specifications. Therefore, FPL must pay a premium, over market, to obtain the higher quality .7% fuel. Typically a \$4-\$5 per barrel premium is required.



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pic

CHECK ITEMS IN BLUE
DO NOT OVERWRITE FORMULAS (HIGHLIGHTED IN GREEN)
UPDATE DAILY PRICING IN ORANGE SECTION

UPDATED FOR APRIL RATE CHANGE ON FGT

E
- This sheet supports
"Fuel Price Forecast + Gas
Pipeline Data"
- the daily sheet is not saved,
this schedule
supports 8/1/2007
Gas Data

| | | |
|----------------------|-----------|---|
| FGT Forward IT Rate | | |
| FGT Fuel | 3.78% | X |
| FTS-1 Usage | \$ 0.0345 | X |
| FTS-2 Usage | \$ 0.0070 | X |
| Unit Fuel Surcharge | \$ 0.0199 | X |
| Backhaul Fuel | 0.25% | X |
| FGT Backhaul IT Rate | | |
| GS Fuel | 1.33% | X |
| GS IT Commodity | \$ 0.6938 | X |
| GS FT Commodity | \$ 0.0071 | X |

FGT Zone 3
\$ 6.840 X

D

| | | |
|----------------------|------|---------|
| FGT Firm | | |
| FTS-1 Usage | \$ X | 0.0345 |
| FTS-1 GRI | \$ | - |
| FTS-1 ACA | \$ X | 0.0016 |
| FTS-1 UFS | \$ X | 0.0199 |
| Comp Fuel | \$ X | 0.2687 |
| FTS-1 Total Expenses | \$ X | 0.3247 |
| FTS-1 Weight | | 34% |
| FTS-2 Usage | | |
| FTS-2 GRI | \$ | 0.00700 |
| FTS-2 ACA | \$ | 0.0016 |
| FTS-2 UFS | \$ | 0.0199 |
| Comp Fuel | \$ | 0.2687 |
| FTS-2 Total Expenses | \$ | 0.2972 |
| FTS-2 Weight | | 66% |
| FGT Firm Price | \$ | 7.16 |

THESE ARE FORMULAS:

| | | | |
|-------------|----|---|------|
| | \$ | X | 7.16 |
| | \$ | X | 6.94 |
| Backhaul FT | \$ | X | 7.58 |

Cut/Paste to Gentrader--these are formulas

| | | |
|-------------------|---|--------|
| FGT Firm | X | \$7.16 |
| GS Firm | X | \$6.94 |
| Transco Z 4 | X | \$6.63 |
| Henry Hub | X | \$6.52 |
| Florida CityGates | X | \$7.35 |

| | | |
|-----------------------|----|---------|
| GS Firm | | |
| Usage | \$ | 0.00550 |
| GRI | \$ | - |
| ACA | \$ | 0.0016 |
| System Balancing Adj. | \$ | - |
| Comp Fuel | \$ | 0.0922 |
| Total Expenses | \$ | 0.0993 |
| GS Firm Price | \$ | 6.94 |

If using 9000831= enter neg rate);
otherwise, use .60

Updates all prices on the Pricing and Daily sheet

| GAS DAILY PRICES | | |
|-------------------|-----------|---------|
| | Yesterday | Today |
| FGT Zone 1 | \$6.250 | \$8.430 |
| FGT Zone 2 | \$6.330 | \$8.500 |
| FGT Zone 3 | \$6.560 | \$8.840 |
| Henry Hub | \$8.300 | \$6.520 |
| Sonal | \$8.430 | \$8.555 |
| Transco Zone 4 | \$6.545 | \$6.625 |
| Florida Citygates | \$7.075 | \$7.345 |

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FRG COST MODEL-
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

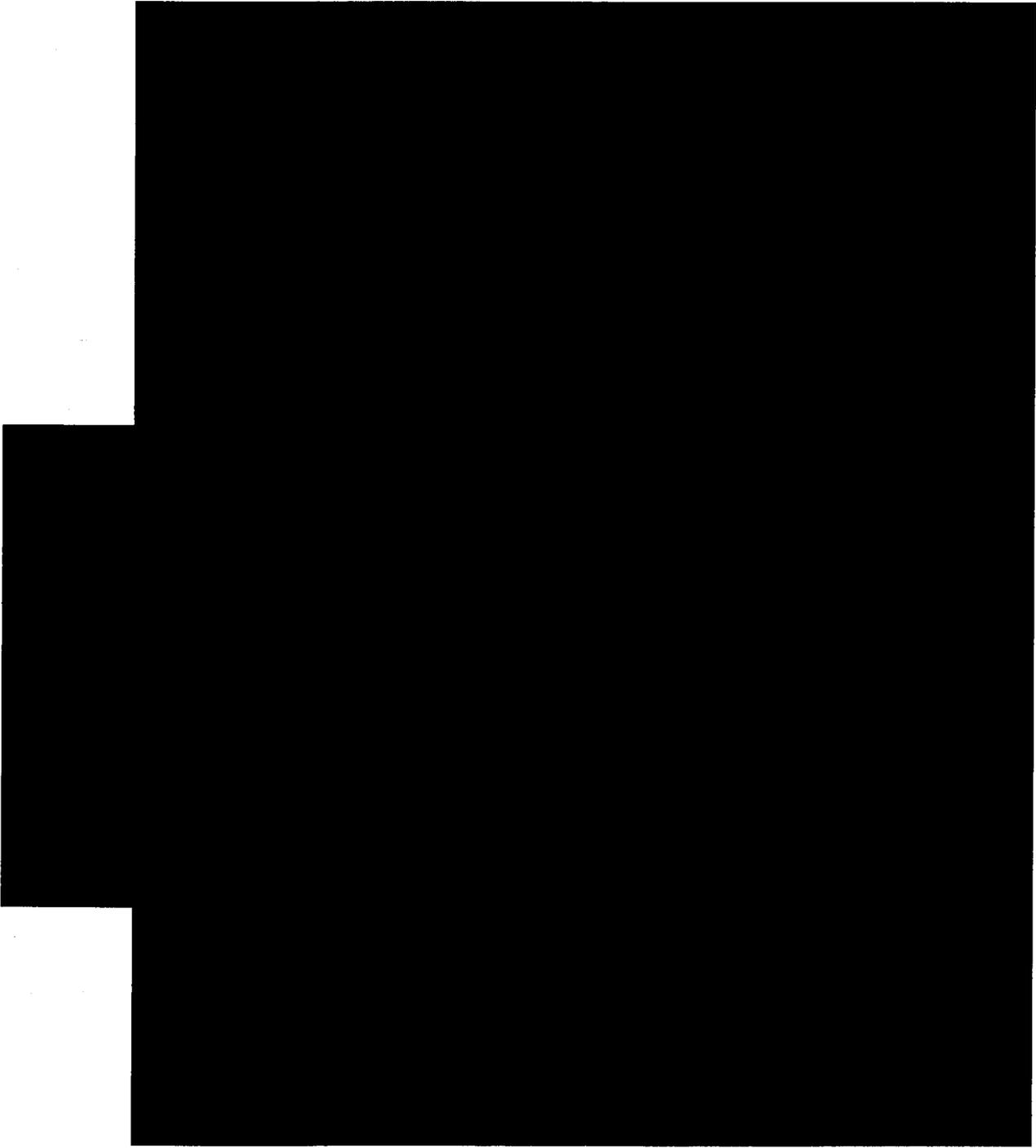
4/6/07

8/12/07

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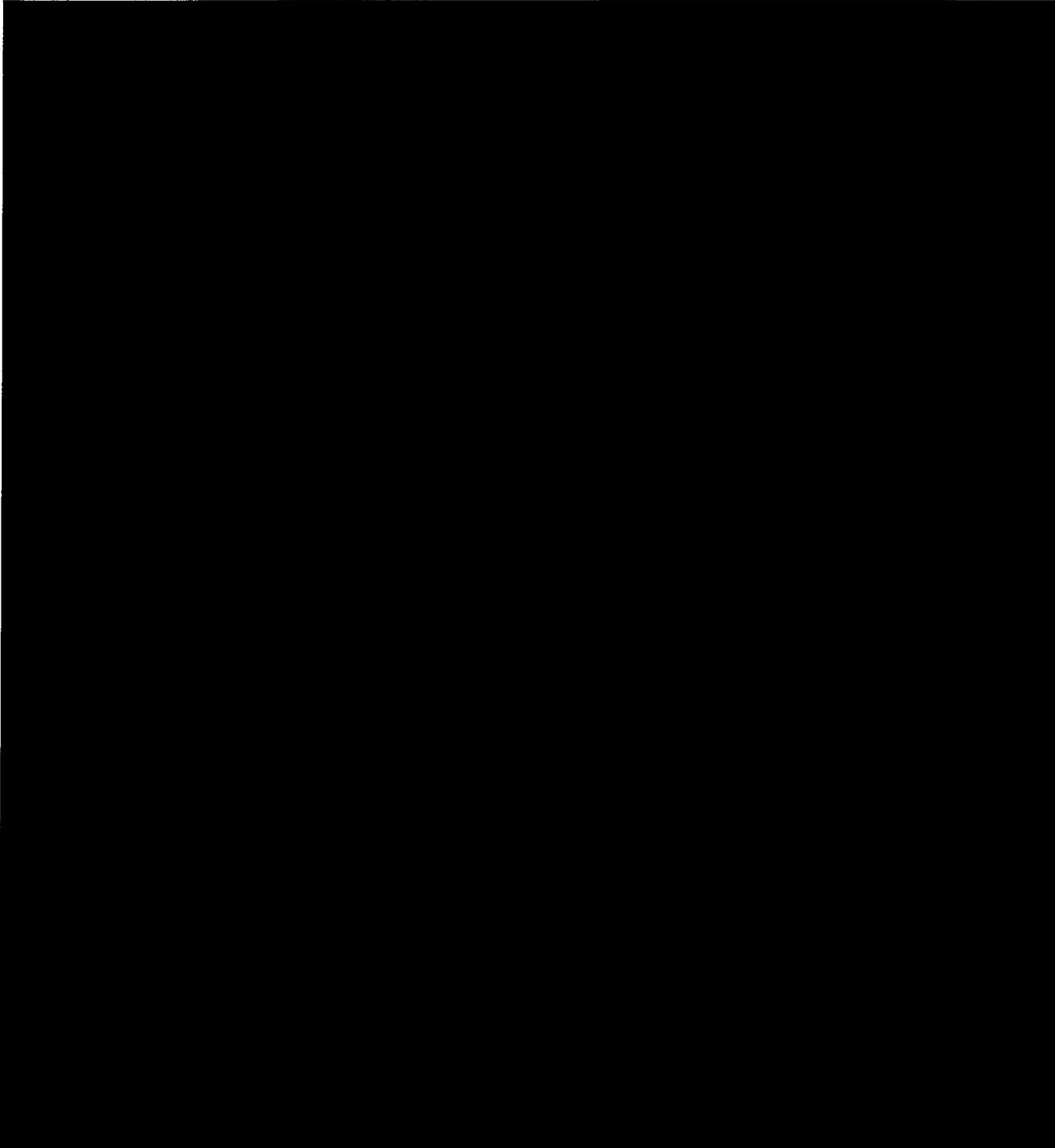
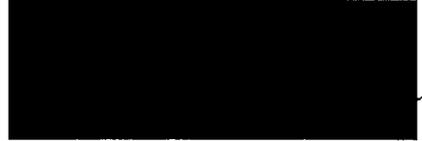
PBC



46-2 P.

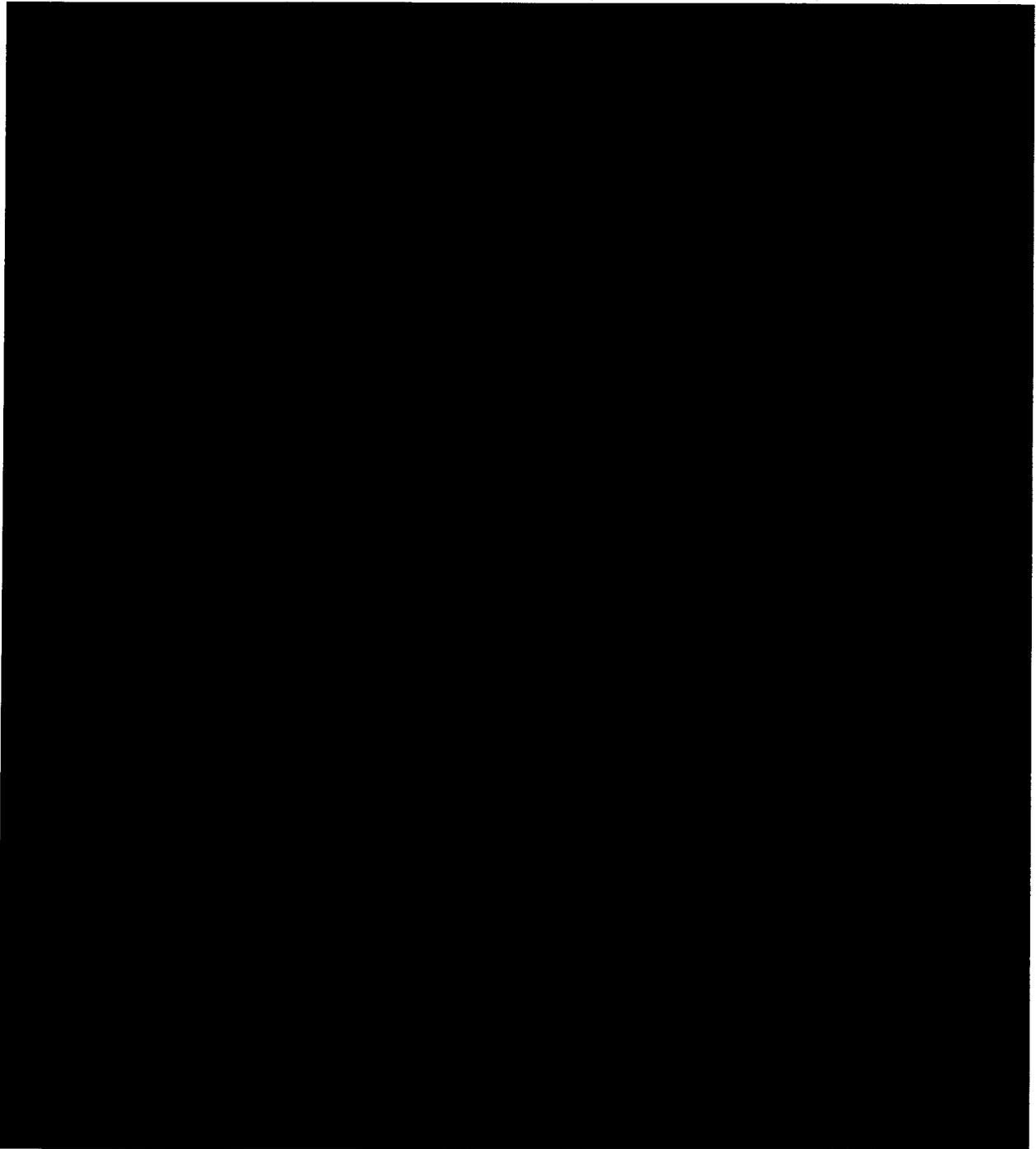


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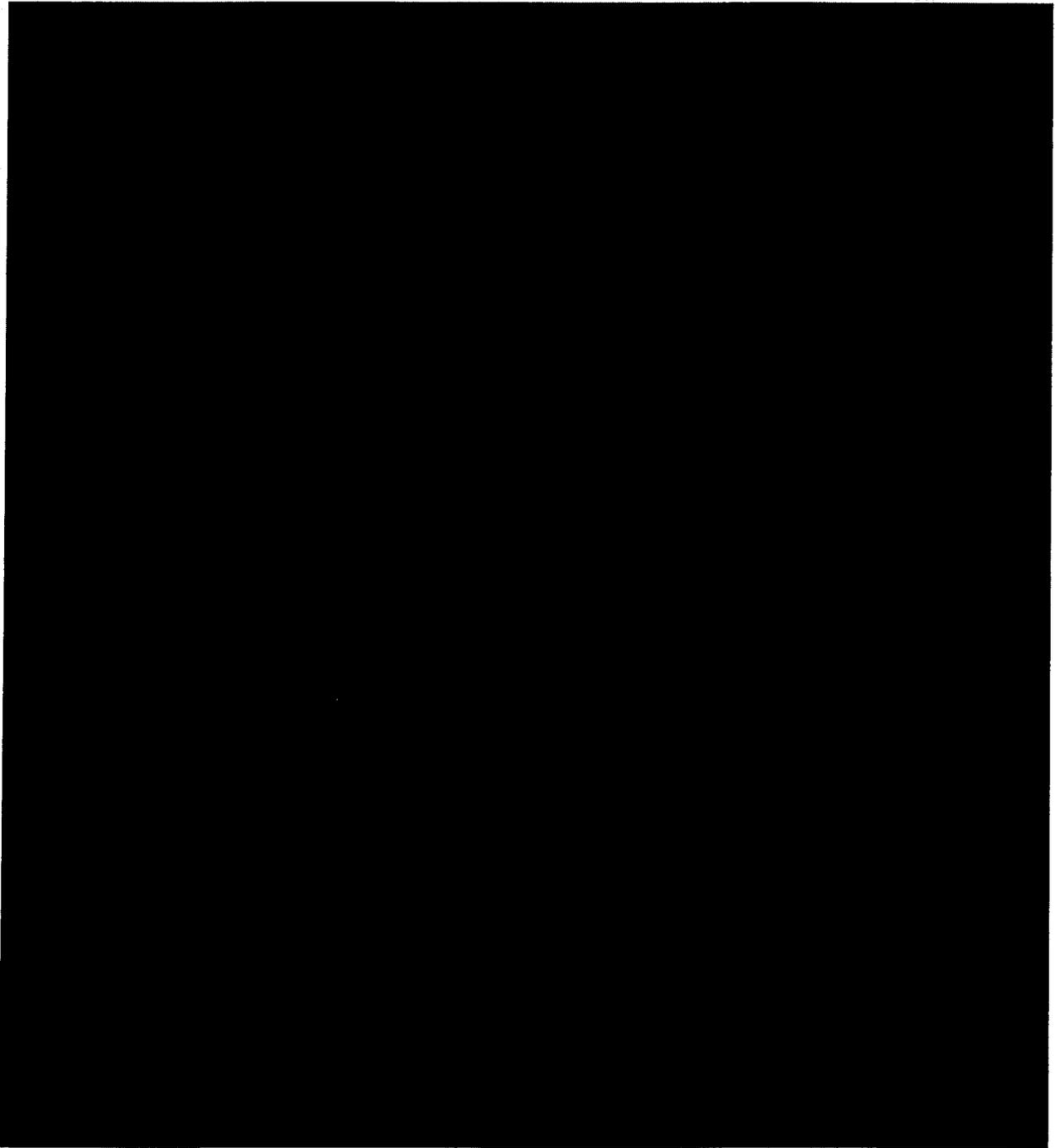
46-282

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46-3 p. ③

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46-3p



Power Generation
Cost of Operations Discussion

CONFIDENTIAL

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST #7

PBC

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2

46-3
2

46-3
3

The VOM figures identified in the audit were developed and provided by the Power Generation Division (PGD) team. Attached to this narrative is one matrix showing the cost breakdown by specific unit in the fleet. The matrix header is "All costs = [redacted] The second document, "Cost of Operations Methodology Review", is a presentation outlining the process used for the analysis.

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The concept behind the VOM calculation in the cost of operation analysis is to quantify the total costs to operate each unit based on information from several sources:

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- Historical O&M and capital costs for our existing fleet
- Input and analysis from equipment subject matter experts
- Review of industry literature on the cost of operation
- Review of information from industry consultants
- Input and analysis from plant operations personnel

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By using all this information, the team was able to analyze and further define the cost of operations (expressed on a \$/MWh basis) by equipment component within the fleet and size of unit within the fleet. [redacted]

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18
19

[redacted] These component costs were then added up for each unit, depending on the type and size of the components used for that unit. .

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46-3
2

For example, Turkey Point Unit 1 has [redacted] The appropriate [redacted] for the size of equipment used at Turkey Point Unit 1. Since this unit does not have a combustion turbine, no CT costs are included. The total cost for this unit thus becomes [redacted] The same methodology was used to derive the costs for each unit in our fleet.

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46-3
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$\frac{46-3}{2}$

$\frac{46-3}{1}$

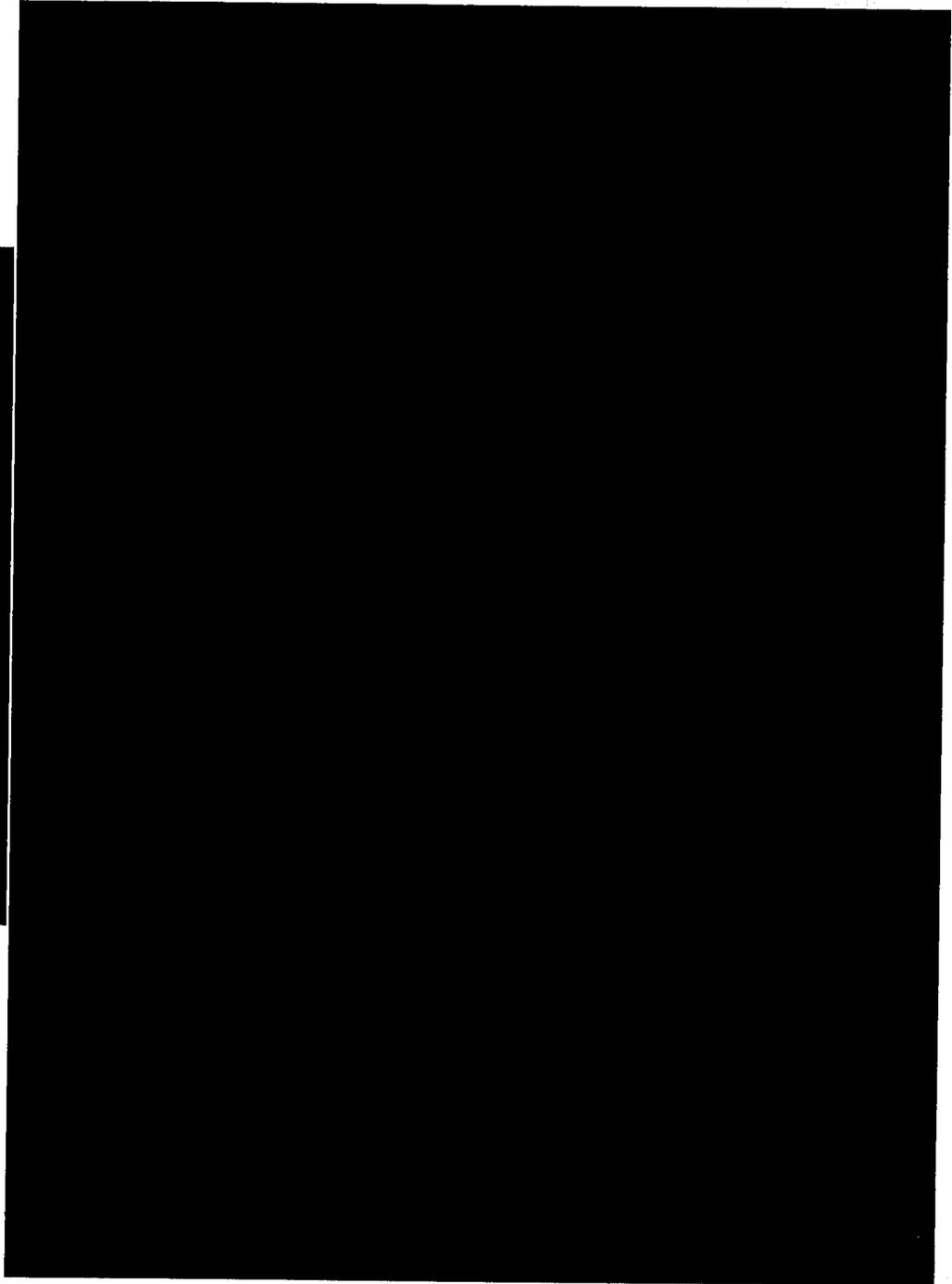
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46-3
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18



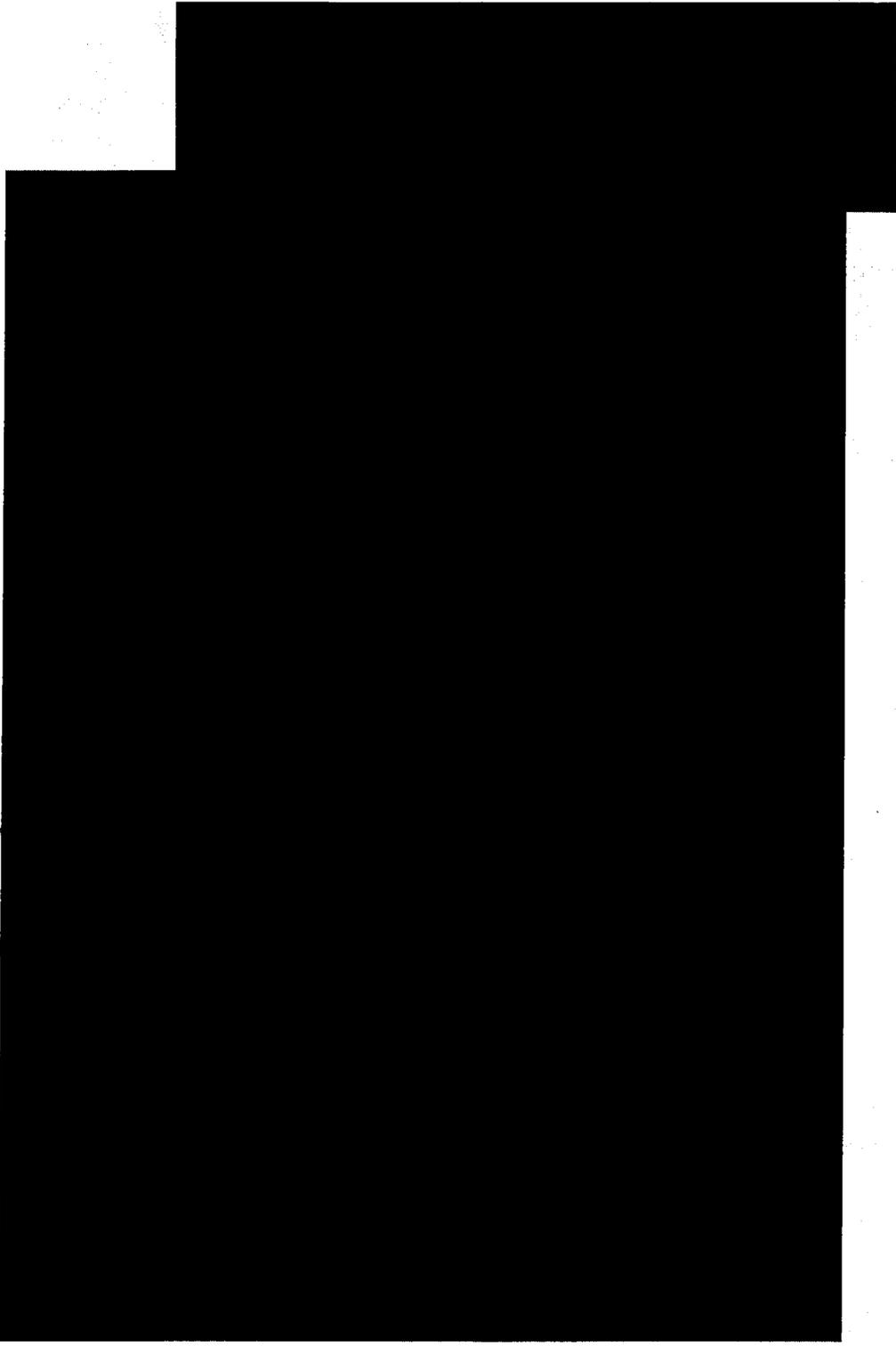
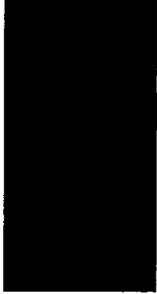
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46-3
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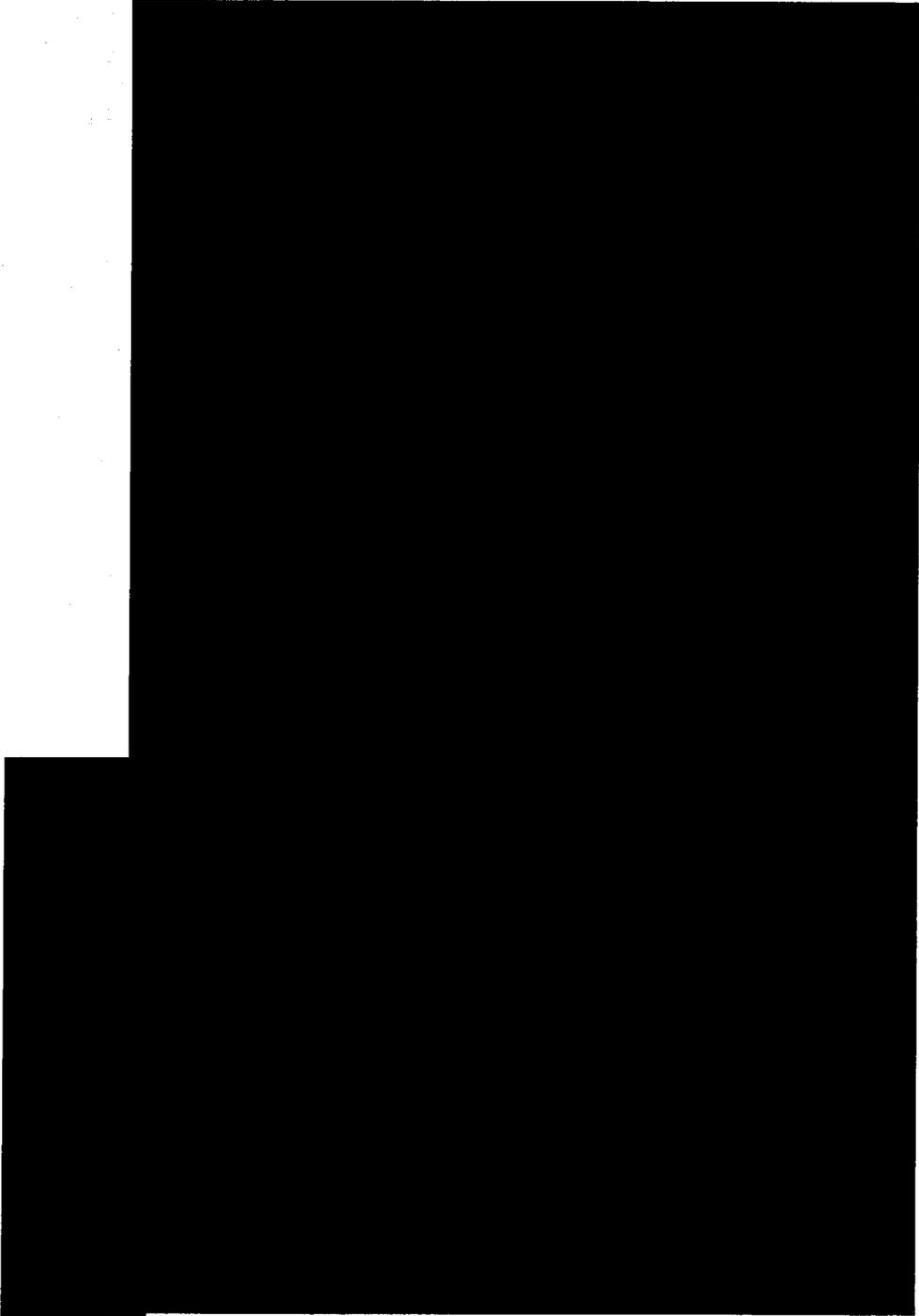
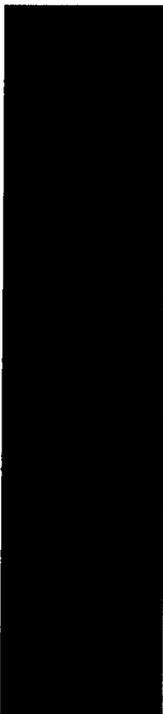


46-3
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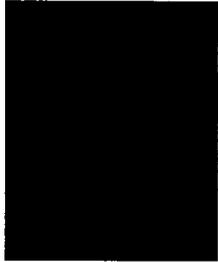


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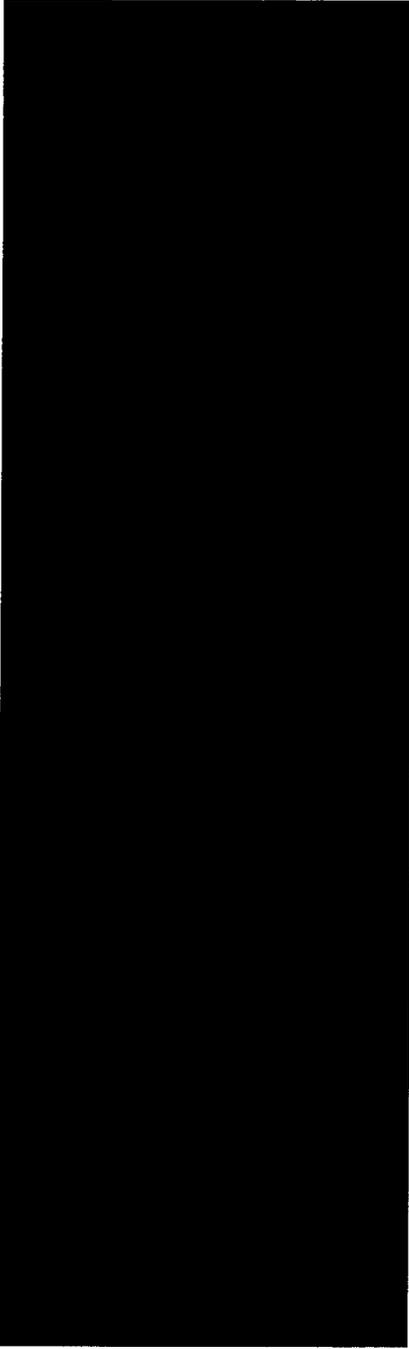


46-3
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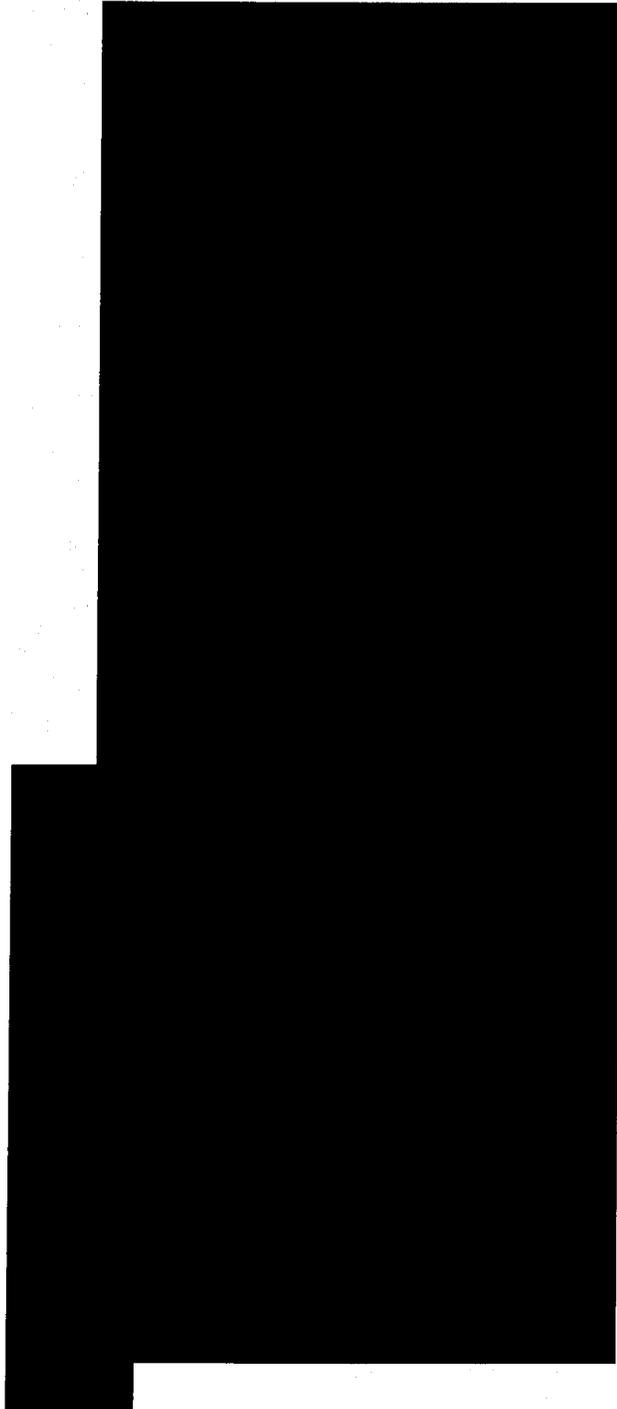
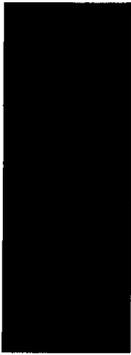
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$\frac{46-3}{3}$

↓ ↗

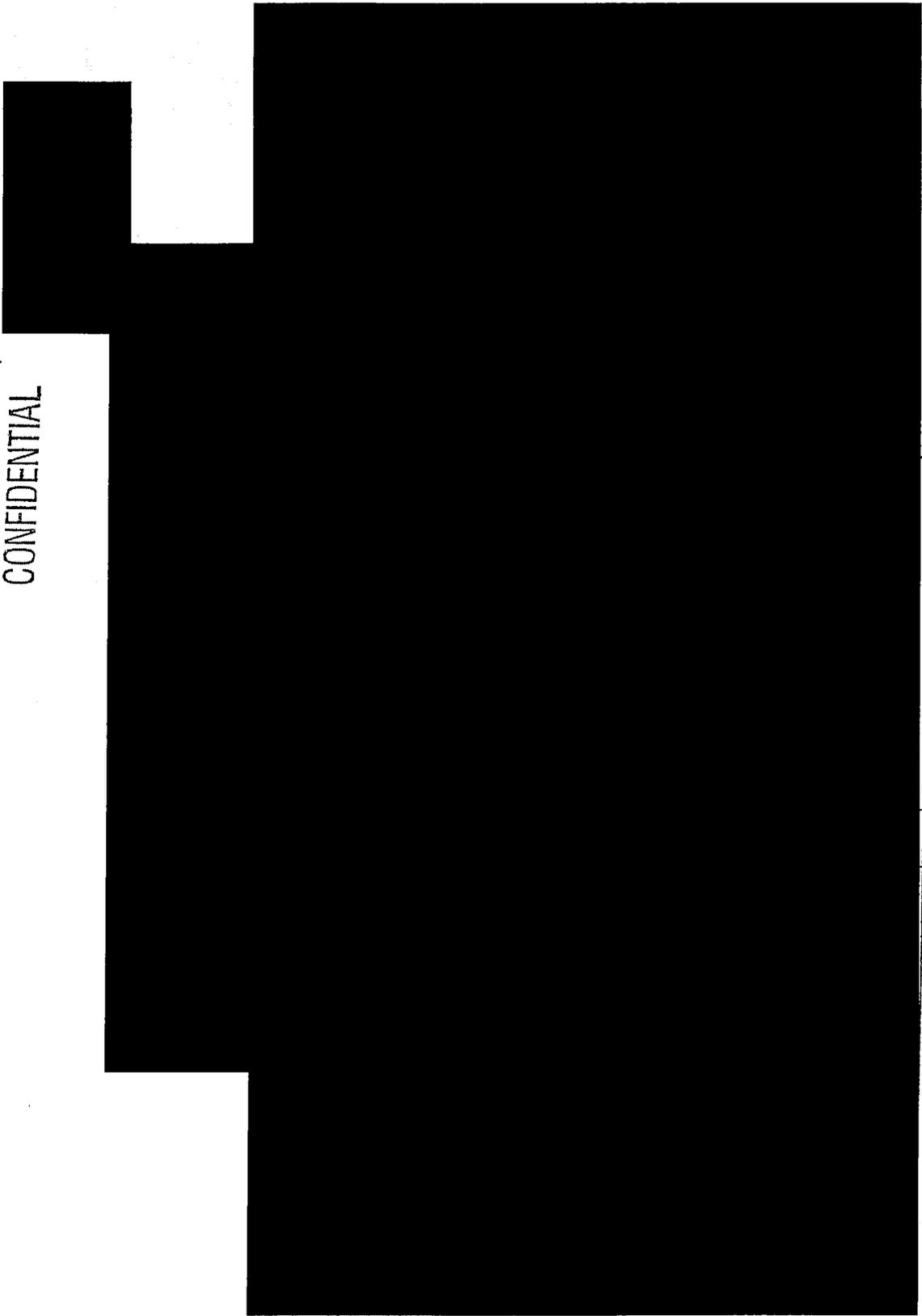
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$\frac{46-3}{3}$

6 ~~8~~

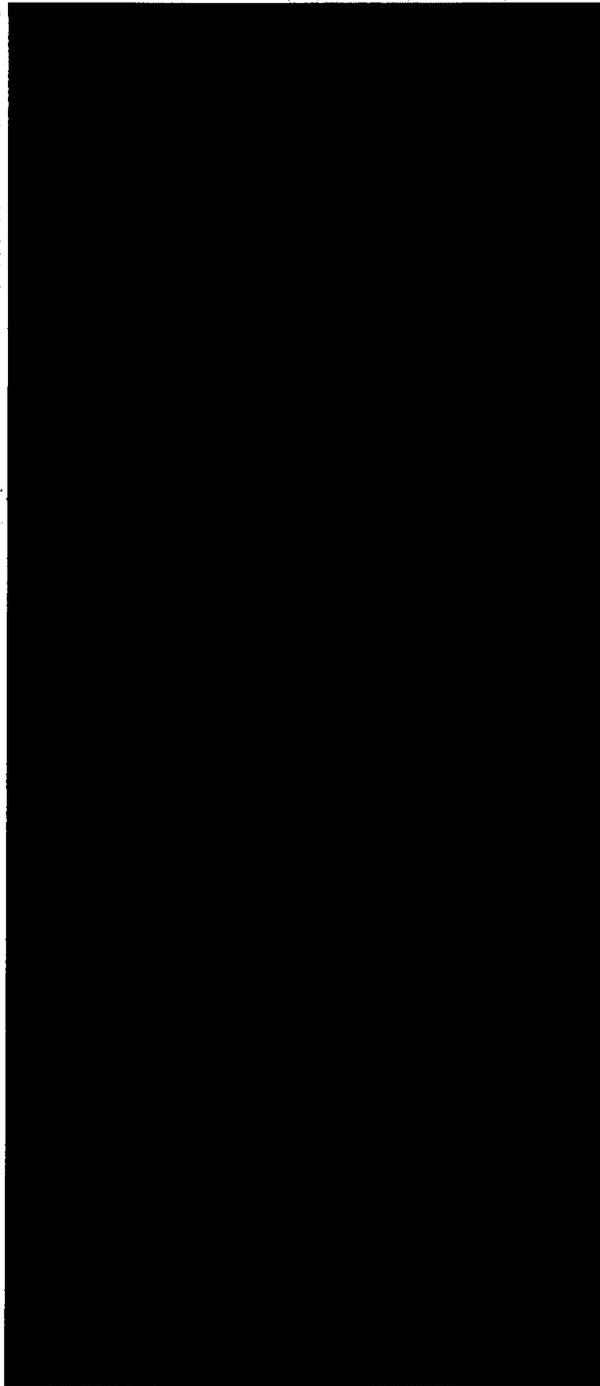
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$\frac{46-3}{3-2}$

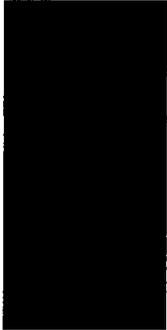
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$\frac{46-3}{3-2}$

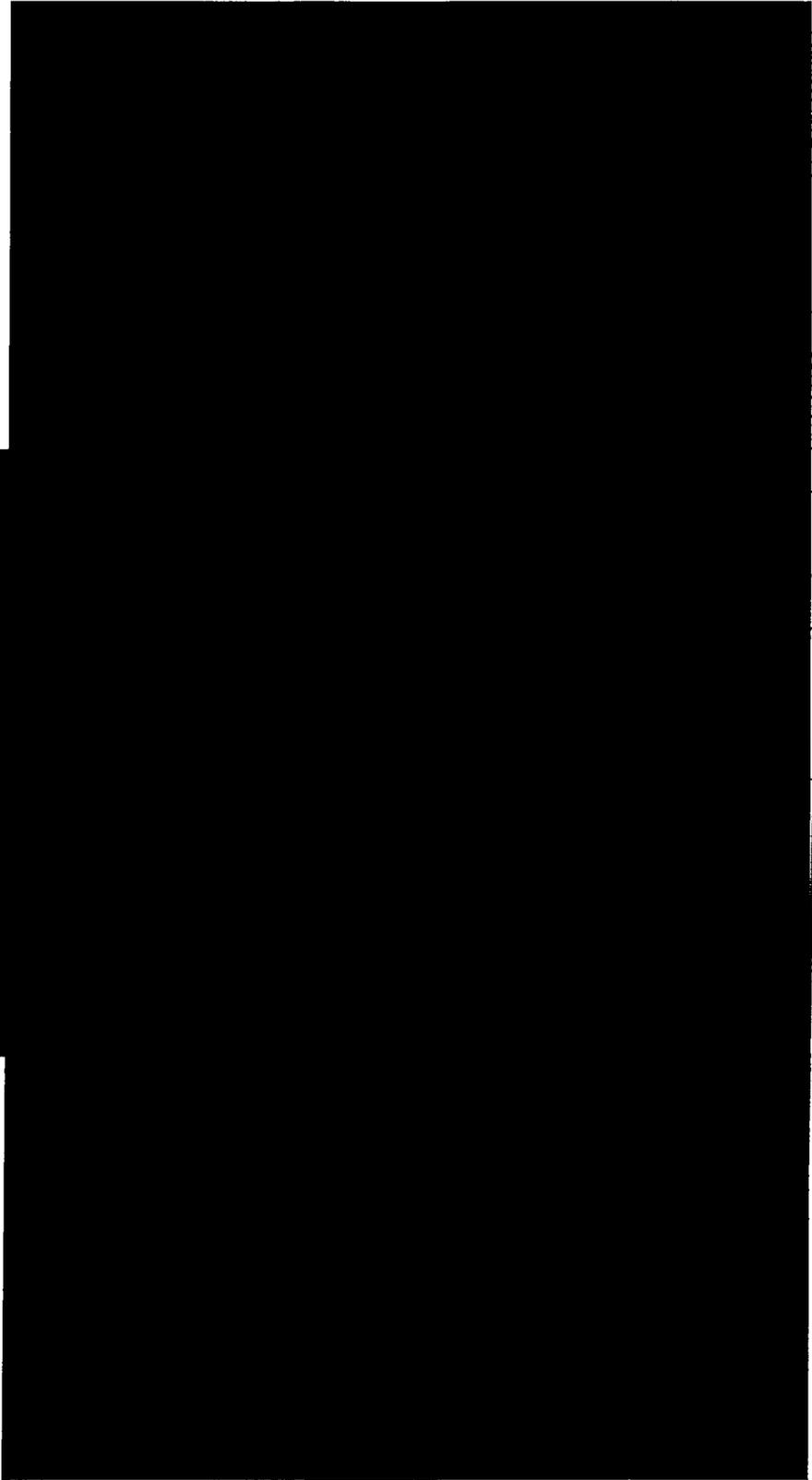
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$\frac{46-3}{3}$

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b6
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46-3

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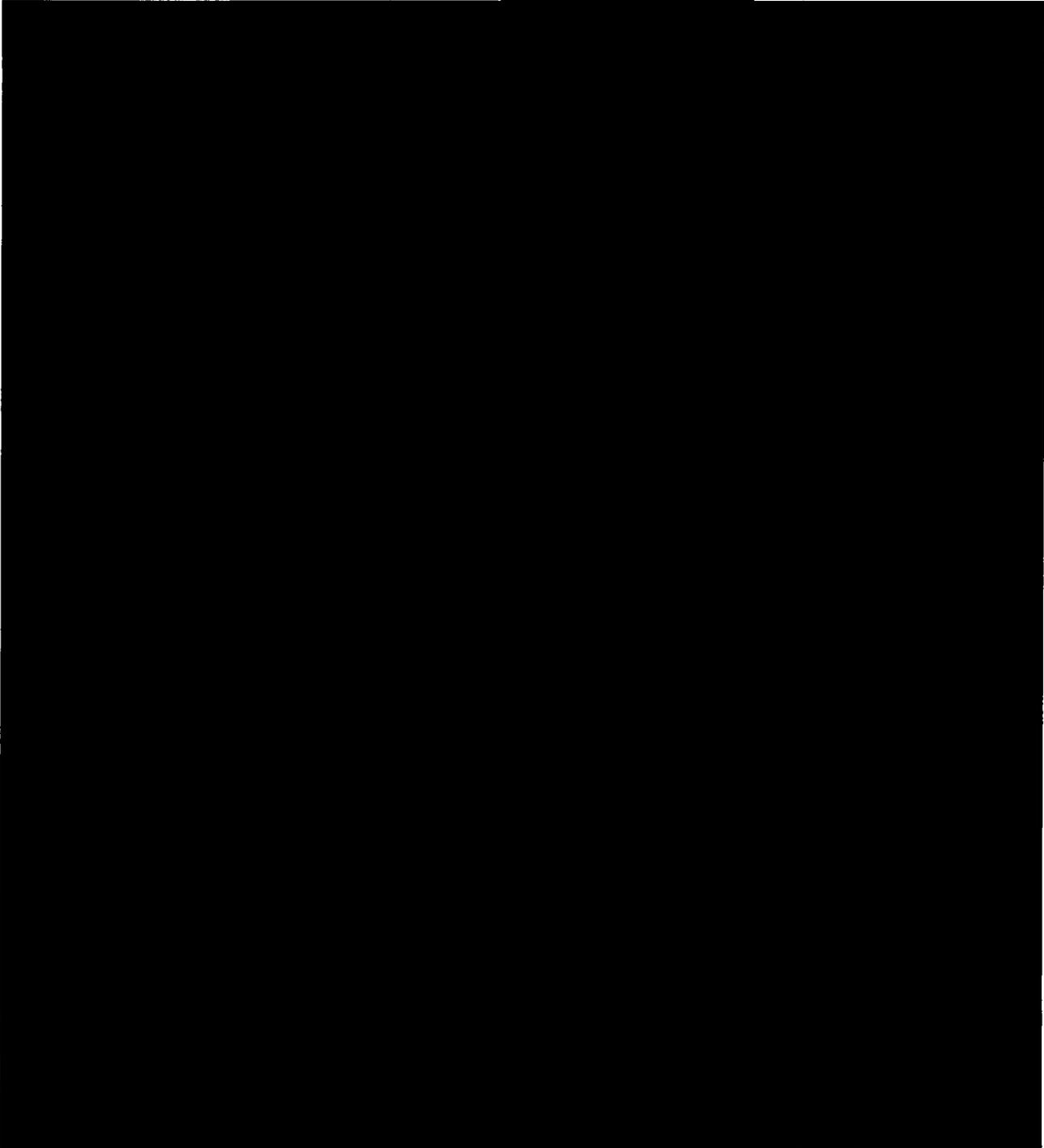
PBC

- 1 Reference to request 7. Please explain how often the study is performed.
- 2 The current study was performed in 2003. The study is not updated routinely; however,
- 3 we believe the values are still reasonable.
- 4 Provide the work papers used to generate the numbers that show the data for 7
- 5 years.
- 6 Exhibit 1 shows the cumulative seven year average figures used as part of the study. $\frac{46-3}{3-2}$
- 7 Since the employee most directly involved in the study left the company, we can't
- 8 determine exactly which seven year period was used. However, in Exhibit 2 and 3, we are
- 9 providing seven years of data from 1/1/1996 to 12/31/2002. The figures for this seven
- 10 year time period [REDACTED] $\frac{46-3}{3-3}$
- 11 [REDACTED] $\frac{46-3}{3-4}$

$$\frac{46-3}{3-1}$$



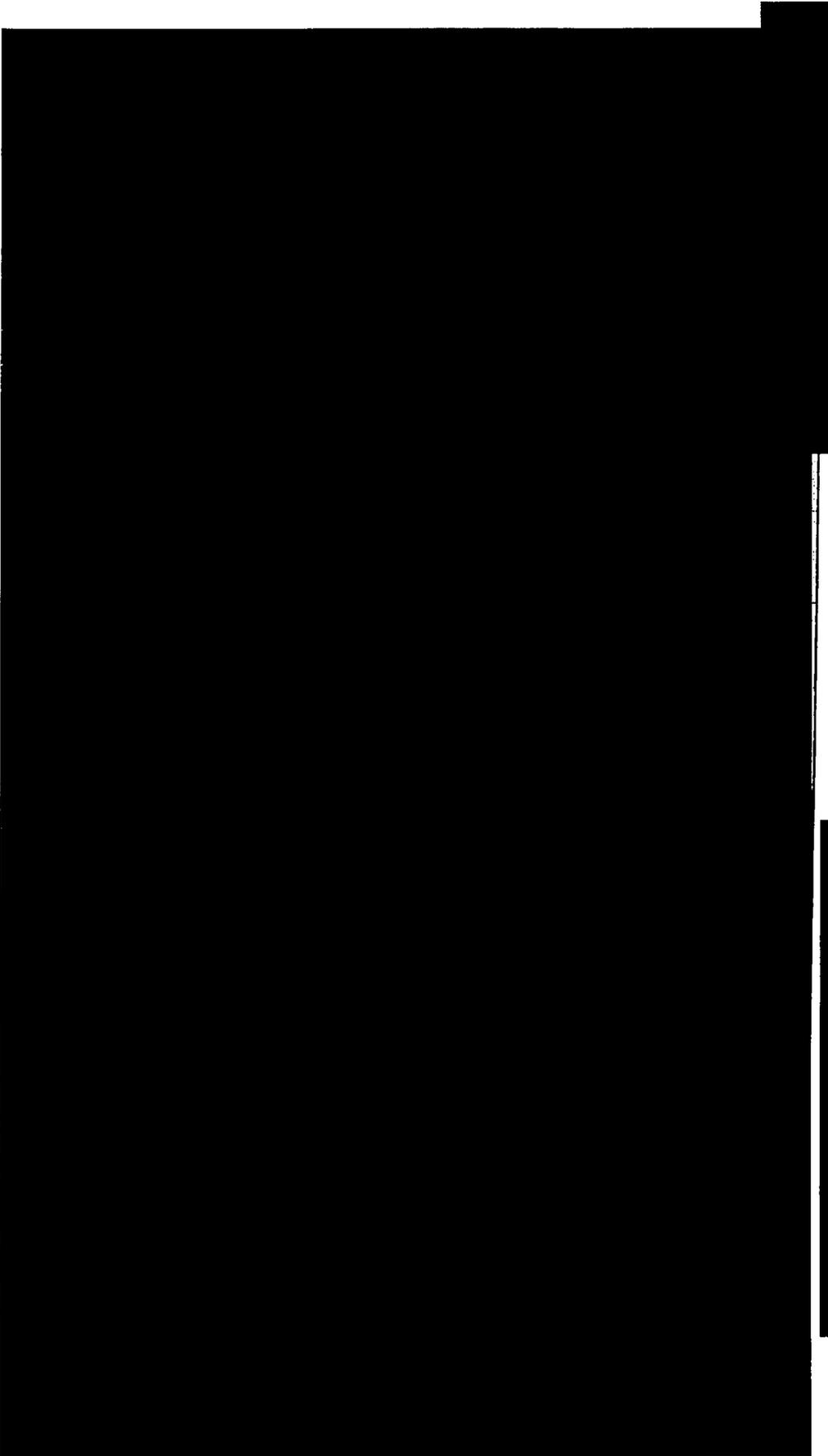
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46-3
3-2

Source: Page 15

3



CONFIDENTIAL



$\frac{46-3}{3-2}$

plc

CONFIDENTIAL

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST #15

1 1. On Exhibit 1, methodology item no. 3, please explain the system wide O&M cost of
 2 \$ 2.60 per MW-hr.
 3 The system wide O&M cost of \$2.60/mwh was Power Generation's goal, back when the
 4 study was performed, for the fossil system total O&M cost per mwh produced. The \$2.60
 5 figure was not used in the calculations to derive any of the figures on Exhibit 1, but rather
 6 was used as a "sanity check" as mentioned on page 9 of Exhibit 4. In other words, it was
 7 used to review the individual power plant cost per mwh against the system total cost.
 8 Furthermore, as shown on Exhibit 5, the \$2.60/mwh goal is in-line with the system's
 9 actual cost prior to the study being completed.

46-3
3-2
2

46-3
3 P10

10 2. Explain:
 11 a. average # cycles in column " C "
 12 b. derived \$/MW-hr in column " E "
 13 c. derived \$ /cycle in column " G "
 14 a. One cycle is one start-up and shut-down of a particular unit. The average # of
 15 cycles in column "C" is the total number of cycles of the unit during the seven year
 16 period divided by seven.
 17 b. The derived \$/mwh in column "E" was calculated using the following formula:

18 [Redacted] $\frac{46-3}{3-2}$ P10
 19 [Redacted] $\frac{46-3}{3-2}$
 20 [Redacted]
 21 This [Redacted] was used as the representative or derived cost for the [Redacted]
 22 class of units. As mentioned of page 9 of Exhibit 4, the [Redacted] represents the
 23 assumption made that, for these units, [Redacted] of the cost is due to [Redacted]
 24 [Redacted] $\frac{46-3}{3-2}$ P10
 25 [Redacted] $\frac{46-3}{3-2}$ $\frac{46-3}{3-2}$
 26 [Redacted] = [Redacted] = [Redacted] = [Redacted]
 27 [Redacted]
 28 This [Redacted] was used as the representative or derived cost for the [Redacted]
 29 [Redacted] As mentioned on page 9 of Exhibit 4, the [Redacted] represents the
 30 assumption made that, for these units, [Redacted] of the cost is due to [Redacted]
 31 [Redacted]

These were recalculated using the 7 year avg
 provided on $\frac{46-3}{3-3}$ and a higher amt (more o+h)
 resulted. See $\frac{46-3}{3-2}$ 1
 $\frac{46-3}{3-2}$ 1
 $\frac{46-3}{3-2}$ 1

Source: Reg 15

1
2 c. The individual units' derived \$/cycle in column "G" was calculated using the following formula:

3
4 [Redacted]
5
6 [Redacted] $\frac{46-3}{3-2}$

7 [Redacted] derived \$/cycle in column "G" was calculated by averaging the
8 derived \$/cycle for this class of unit. [Redacted]
9 [Redacted]

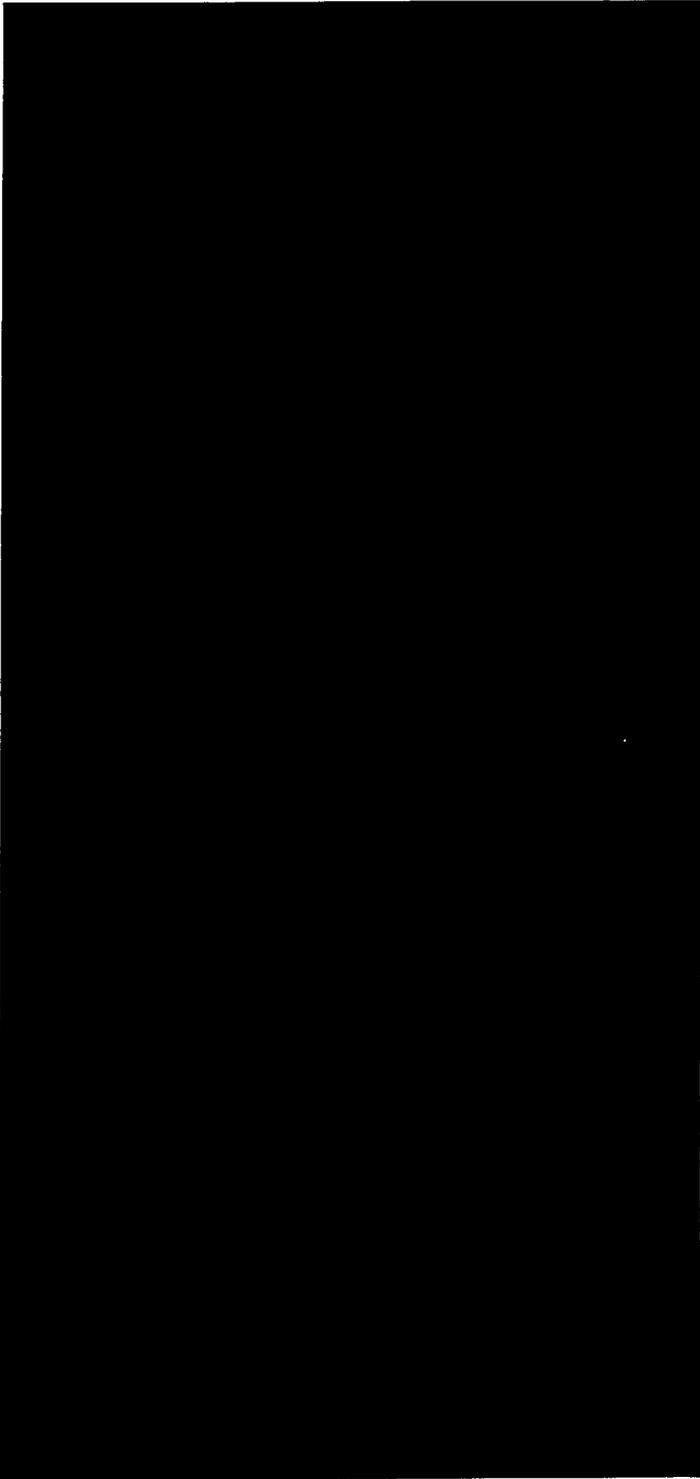
10 [Redacted] derived \$/cycle in column "G" was calculated by averaging the
11 derived \$/cycle for this class of unit. [Redacted]
12 [Redacted]

13 [Redacted] derived \$/cycle in column "G" was calculated by averaging the
14 derived \$/cycle for this class of unit. [Redacted]
15 [Redacted]

$\frac{46-3}{3-2}$
 $\frac{46-3}{3-2}$
 $\frac{46-3}{3-2}$

$\frac{46-3}{3-2}$
 $\frac{46-3}{3-2}$
 $\frac{46-3}{3-2}$

2

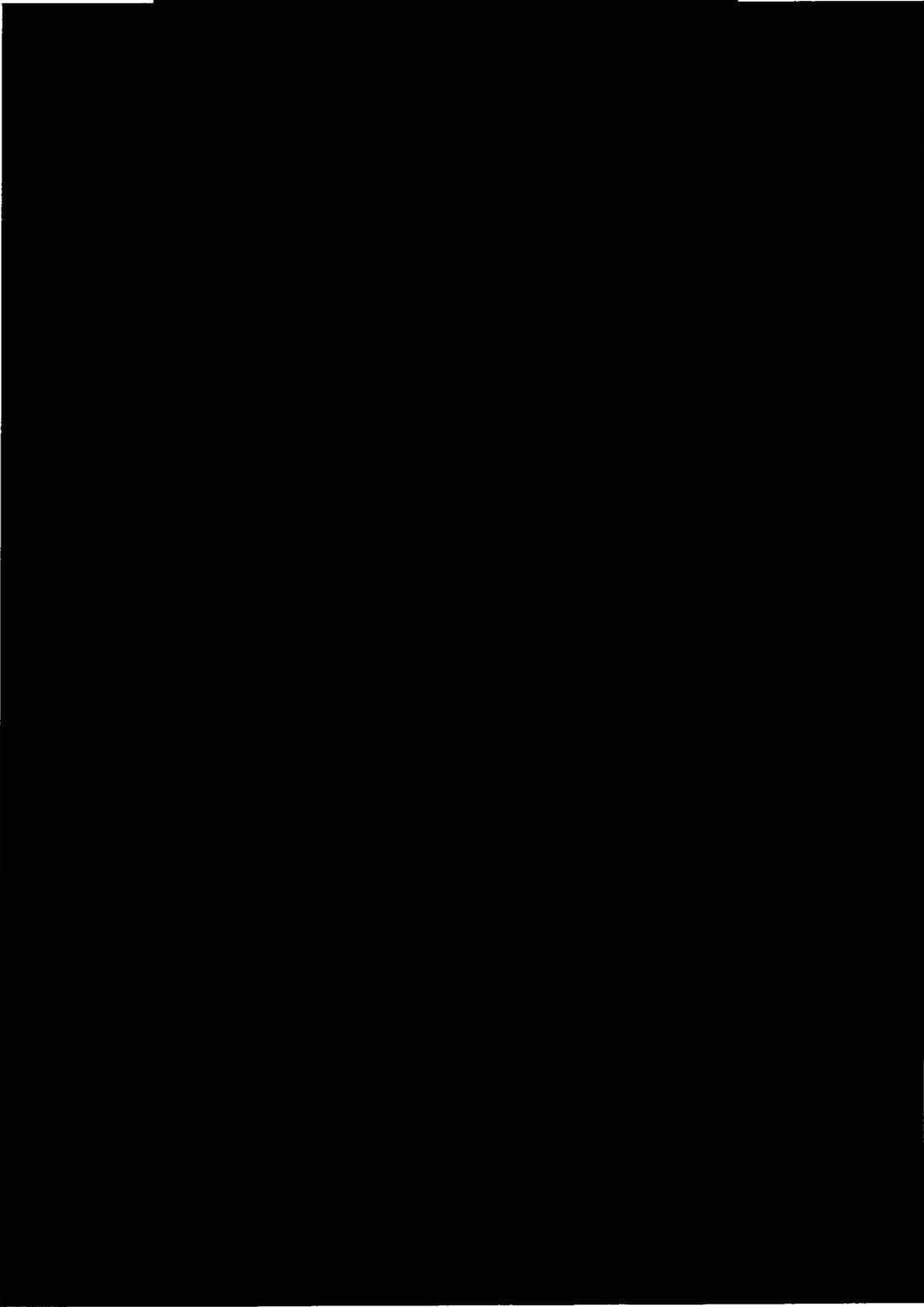
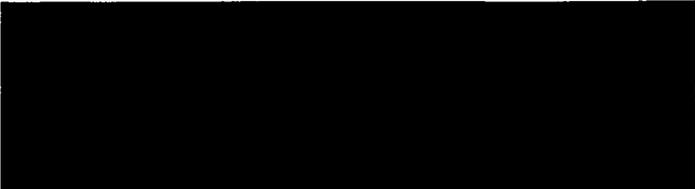


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3-2

1-1

CONFIDENTIAL



46-3
3-2
3

~~3~~

CONFIDENTIAL

46-3
3-4

5

Florida Power & Light
Fuel A-6 Audit
Docket 070001-EI
Audit Control No. 07-164-4-1
Title: Summary Lambda Report

KW
9/17/07
IHP

- 1 Deals from the July 2007 - Power Deal Lambda Report for July 30th and July 31st were agreed to the
- 2 Economy A transaction logs with the corresponding single hour deal forms or to the deal tickets for the day
- 3 ahead transactions. Wp 48, 48-1, 48-1/1, 48-1/2
- 4 One Economy A transaction was agreed to real time basis documentaion provided. Wp 48-2, 48-2/2
(Gevharder)
- 5 The total volume , lambda cost , energy cost and profit/loss from the Lambda Report was reconciled to the transaction on A6 schedule. Wp 48 p. 6., wp 48-4, 48-5.

48 p 1

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D E F
FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST #2 PART E

G H I J K
Power Deal Lambda Report
07/01/2007 - 07/31/2007

L M N
1

Company: %
Direction: SALE
Point Code: %
Spec / Hedge: Both

| Company Name | Port. | Day | Deal # | T.Z. | Point Code | Spec / Hedge | Sale Price | Lambda Charges | Volume | Lambda Cost | Energy Cost | Profit / (Loss) | |
|--|-----------|------------|--------|------|------------|--------------|------------|----------------|------------|--------------|---------------|-----------------|------------|
| CONOCO
ConocoPhillips
Company | FPL Sales | [REDACTED] | 214038 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | (18) | (\$735.66) | \$936.00 | \$200.34 | |
| | | | Totals | | | | | | (18) | (\$735.66) | \$936.00 | \$200.34 | |
| | | | Totals | | | | | | (200) | (\$8,413.00) | \$11,200.00 | \$2,787.00 | |
| FMFA
Florida Municipal
Power Agency | FPL Sales | [REDACTED] | 215378 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | (200) | (\$8,413.00) | \$11,200.00 | \$2,787.00 | |
| | | | Totals | | | | | | (200) | (\$8,413.00) | \$11,200.00 | \$2,787.00 | |
| | | | Totals | | | | | | (200) | (\$8,413.00) | \$11,200.00 | \$2,787.00 | |
| FPC
Florida Power
Corp d/b/a
Progress Energy
Florida, Inc. | FPL Sales | [REDACTED] | 215758 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | (125) | (\$4,982.50) | \$6,875.00 | \$1,892.50 | |
| | | | Totals | | | | | | (125) | (\$4,982.50) | \$6,875.00 | \$1,892.50 | |
| | | | Totals | | | | | | (125) | (\$4,982.50) | \$6,875.00 | \$1,892.50 | |
| HST
Homestead, City
of | FPL Sales | [REDACTED] | 213898 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | |
| | | | 213991 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214036 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214085 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214298 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214419 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214524 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214625 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214660 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214692 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214767 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214916 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 215001 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 215064 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 215087 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 215117 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 215752 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | | | | | | | Totals: | (461) | (\$19,242.80) | \$26,026.00 | \$6,783.20 |
| | | | | | | | | | Totals: | (461) | (\$19,242.80) | \$26,026.00 | \$6,783.20 |
| NSB
New Smyrna
Beach Utilities
Commission, City
of | FPL Sales | [REDACTED] | 213894 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | |
| | | | 214011 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214027 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214062 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214071 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214073 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214081 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214110 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214294 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214411 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214417 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214773 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | 214859 | EPT | [REDACTED] | D | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| | | | | | | | | | Totals: | (461) | (\$19,242.80) | \$26,026.00 | \$6,783.20 |

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D E F G H I J K L M N
FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST A2 PART E

Power Deal Lambda Report
07/01/2007 - 07/31/2007

Company: %
Direction: SALE
Point Code: %
Spec / Hedge: Both

| Company Name | Port. | Day | Deal # | T.Z. | Point Code | Spec / Hedge | Price | Lambda | Charges | Volume | Lambda Cost | Sale Energy Cost | Profit / (Loss) | |
|---|-----------|--------|--------|------|------------|--------------|-------|--------|---------|----------------------|-------------|------------------|-----------------|--------------|
| SEC
Seminole Electric
Cooperative, Inc. | FPL Sales | | 214044 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214080 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214069 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214050 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214079 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214093 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214190 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214194 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214300 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214306 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214415 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214470 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214434 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214528 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214557 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214557 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214557 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214839 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214845 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214918 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214993 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214999 | EPT | | D | | | | | | | | |
| | FPL Sales | | 215058 | EPT | | D | | | | | | | | |
| | FPL Sales | | 215085 | EPT | | D | | | | | | | | |
| | FPL Sales | | 215374 | EPT | | D | | | | | | | | |
| | FPL Sales | | 215376 | EPT | | D | | | | | | | | |
| | FPL Sales | | 215440 | EPT | | D | | | | | | | | |
| | FPL Sales | | 215442 | EPT | | D | | | | | | | | |
| FPL Sales | | 215492 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215541 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215560 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215585 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215597 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215605 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215691 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215750 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215766 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215812 | EPT | | D | | | | | | | | | |
| FPL Sales | | 215879 | EPT | | D | | | | | | | | | |
| | | | | | | | | | | Purchase/Sale Totals | (24,664) | (\$1,113,437.84) | \$1,370,830.00 | \$257,392.16 |
| | | | | | | | | | | Company Totals | (24,664) | (\$1,113,437.84) | \$1,370,830.00 | \$257,392.16 |
| TEA
Energy Authority,
Inc. (The) | FPL Sales | | 213604 | EPT | | D | | | | | | | | |
| | FPL Sales | | 213886 | EPT | | D | | | | | | | | |
| | FPL Sales | | 213958 | EPT | | D | | | | | | | | |
| | FPL Sales | | 213989 | EPT | | D | | | | | | | | |
| | FPL Sales | | 214001 | EPT | | D | | | | | | | | |

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FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST #2 PART E

Power Deal Lambda Report
07/01/2007 - 07/31/2007

4

Company: %
Direction: SALE
Point Code: %
Spec/Hedge: Both

| Company Name | Port. | Day | Deal # | T.Z. | Point Code | Spec /Hedge | Price | Lambda | Charges | Volume | Lambda Cost | Energy Cost | Profit / (Loss) |
|--|-----------|--------|--------|------|------------|-------------|-------|--------|---------|---------|----------------|----------------|-----------------|
| TEA
Energy Authority,
Inc. (The) | FPL Sales | | 214014 | EPT | | | | | | | | | |
| | FPL Sales | | 214030 | EPT | | D | | | | | | | |
| | FPL Sales | | 214032 | EPT | | D | | | | | | | |
| | FPL Sales | | 214087 | EPT | | D | | | | | | | |
| | FPL Sales | | 214112 | EPT | | D | | | | | | | |
| | FPL Sales | | 214215 | EPT | | D | | | | | | | |
| | FPL Sales | | 214304 | EPT | | D | | | | | | | |
| | FPL Sales | | 214354 | EPT | | D | | | | | | | |
| | FPL Sales | | 214423 | EPT | | D | | | | | | | |
| | FPL Sales | | 214681 | EPT | | D | | | | | | | |
| | FPL Sales | | 214920 | EPT | | D | | | | | | | |
| | FPL Sales | | 214922 | EPT | | D | | | | | | | |
| | FPL Sales | | 214991 | EPT | | D | | | | | | | |
| | FPL Sales | | 214997 | EPT | | D | | | | | | | |
| | FPL Sales | | 215005 | EPT | | D | | | | | | | |
| | FPL Sales | | 215012 | EPT | | D | | | | | | | |
| | FPL Sales | | 215060 | EPT | | D | | | | | | | |
| | FPL Sales | | 215079 | EPT | | D | | | | | | | |
| | FPL Sales | | 215083 | EPT | | D | | | | | | | |
| | FPL Sales | | 215112 | EPT | | D | | | | | | | |
| | FPL Sales | | 215432 | EPT | | D | | | | | | | |
| | FPL Sales | | 215434 | EPT | | D | | | | | | | |
| | FPL Sales | | 215539 | EPT | | D | | | | | | | |
| | FPL Sales | | 215549 | EPT | | D | | | | | | | |
| | FPL Sales | | 215553 | EPT | | D | | | | | | | |
| | FPL Sales | | 215593 | EPT | | D | | | | | | | |
| | FPL Sales | | 215599 | EPT | | D | | | | | | | |
| | FPL Sales | | 215693 | EPT | | D | | | | | | | |
| FPL Sales | | 215764 | EPT | | D | | | | | | | | |
| FPL Sales | | 215810 | EPT | | D | | | | | | | | |
| FPL Sales | | 215817 | EPT | | D | | | | | | | | |
| FPL Sales | | 215819 | EPT | | D | | | | | | | | |
| FPL Sales | | 215877 | EPT | | D | | | | | | | | |
| <i>Purchase/Sale Totals:</i> | | | | | | | | | | (4,995) | (\$193,161.90) | \$252,769.00 | \$59,607.10 |
| <i>Company Totals:</i> | | | | | | | | | | (4,995) | (\$193,161.90) | \$252,769.00 ✓ | \$59,607.10 |
| TEC
Tampa Electric
Company | FPL Sales | | 213577 | EPT | | D | | | | | | | |
| | FPL Sales | | 213595 | EPT | | D | | | | | | | |
| | FPL Sales | | 213602 | EPT | | D | | | | | | | |
| | FPL Sales | | 213637 | EPT | | D | | | | | | | |
| | FPL Sales | | 213680 | EPT | | D | | | | | | | |
| | FPL Sales | | 213686 | EPT | | D | | | | | | | |
| | FPL Sales | | 213644 | EPT | | D | | | | | | | |
| | FPL Sales | | 213797 | EPT | | D | | | | | | | |
| | FPL Sales | | 213802 | EPT | | D | | | | | | | |
| | FPL Sales | | 213814 | EPT | | D | | | | | | | |
| FPL Sales | | 213816 | EPT | | D | | | | | | | | |

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FPSC COST MODEL
 ECONOMY SALES AUDIT
 REQUEST #2 PART E

Power Deal Lambda Report
 07/01/2007 - 07/31/2007

5
 Company: %
 Direction: SALE
 Point Code: %
 Spec / Hedge: Both

| Company Name | Port. | Day | Deal # | T.Z. | Point Code | Spec / Hedge | Price | Lambda | Charges | Volume | Lambda Cost | Energy Cost | Profit / (Loss) |
|------------------------|-----------|-----|--------|------|------------|--------------|-------|--------|---------|--------|-------------|-------------|-----------------|
| TEC | FPL Sales | | 213821 | EPT | | | | | | | | | |
| Tampa Electric Company | FPL Sales | | 213825 | EPT | | D | | | | | | | |
| | FPL Sales | | 213860 | EPT | | D | | | | | | | |
| | FPL Sales | | 213890 | EPT | | D | | | | | | | |
| | FPL Sales | | 213896 | EPT | | D | | | | | | | |
| | FPL Sales | | 213902 | EPT | | D | | | | | | | |
| | FPL Sales | | 213956 | EPT | | D | | | | | | | |
| | FPL Sales | | 213976 | EPT | | D | | | | | | | |
| | FPL Sales | | 213907 | EPT | | D | | | | | | | |
| | FPL Sales | | 213995 | EPT | | D | | | | | | | |
| | FPL Sales | | 213999 | EPT | | D | | | | | | | |
| | FPL Sales | | 214034 | EPT | | D | | | | | | | |
| | FPL Sales | | 214042 | EPT | | D | | | | | | | |
| | FPL Sales | | 214067 | EPT | | D | | | | | | | |
| | FPL Sales | | 214077 | EPT | | D | | | | | | | |
| | FPL Sales | | 214089 | EPT | | D | | | | | | | |
| | FPL Sales | | 214091 | EPT | | D | | | | | | | |
| | FPL Sales | | 214188 | EPT | | D | | | | | | | |
| | FPL Sales | | 214192 | EPT | | D | | | | | | | |
| | FPL Sales | | 214224 | EPT | | D | | | | | | | |
| | FPL Sales | | 214290 | EPT | | D | | | | | | | |
| | FPL Sales | | 214227 | EPT | | D | | | | | | | |
| | FPL Sales | | 214292 | EPT | | D | | | | | | | |
| | FPL Sales | | 214352 | EPT | | D | | | | | | | |
| | FPL Sales | | 214337 | EPT | | D | | | | | | | |
| | FPL Sales | | 214413 | EPT | | D | | | | | | | |
| | FPL Sales | | 214461 | EPT | | D | | | | | | | |
| | FPL Sales | | 214465 | EPT | | D | | | | | | | |
| | FPL Sales | | 214468 | EPT | | D | | | | | | | |
| | FPL Sales | | 214522 | EPT | | D | | | | | | | |
| | FPL Sales | | 214444 | EPT | | D | | | | | | | |
| | FPL Sales | | 214448 | EPT | | D | | | | | | | |
| | FPL Sales | | 214618 | EPT | | D | | | | | | | |
| | FPL Sales | | 214622 | EPT | | D | | | | | | | |
| | FPL Sales | | 214559 | EPT | | D | | | | | | | |
| | FPL Sales | | 214590 | EPT | | D | | | | | | | |
| | FPL Sales | | 214592 | EPT | | D | | | | | | | |
| | FPL Sales | | 214694 | EPT | | D | | | | | | | |
| | FPL Sales | | 214702 | EPT | | D | | | | | | | |
| | FPL Sales | | 214704 | EPT | | D | | | | | | | |
| | FPL Sales | | 214820 | EPT | | D | | | | | | | |
| | FPL Sales | | 214822 | EPT | | D | | | | | | | |
| | FPL Sales | | 214847 | EPT | | D | | | | | | | |
| | FPL Sales | | 214853 | EPT | | D | | | | | | | |
| | FPL Sales | | 214855 | EPT | | D | | | | | | | |
| | FPL Sales | | 214931 | EPT | | D | | | | | | | |

USP. 16

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

FPCS COST MODEL
 ECONOMY SALES AUDIT
 REQUEST #2 PART F

Power Deal Lambda Report
 07/01/2007 - 07/31/2007

Company: %
 Direction: SALE
 Point Code: %
 Spec / Hedge: Both

| Company Name | Port. | Day | Deal # | T.Z. | Point Code | Spec /Hedge | Price | Lambda | Charges | Volume | Lambda Cost | Energy Cost | Profit / (Loss) |
|------------------------------|-----------|-----|--------|------|------------|-------------|-------|--------|---------|----------|------------------|----------------|-----------------|
| TEC | FPL Sales | | 215056 | EPT | | D | | | | | | | |
| Tampa Electric Company | FPL Sales | | 215062 | EPT | | D | | | | | | | |
| | FPL Sales | | 215077 | EPT | | D | | | | | | | |
| | FPL Sales | | 215104 | EPT | | D | | | | | | | |
| | FPL Sales | | 215106 | EPT | | D | | | | | | | |
| | FPL Sales | | 215108 | EPT | | D | | | | | | | |
| | FPL Sales | | 215110 | EPT | | D | | | | | | | |
| | FPL Sales | | 215119 | EPT | | D | | | | | | | |
| | FPL Sales | | 215430 | EPT | | D | | | | | | | |
| | FPL Sales | | 215494 | EPT | | D | | | | | | | |
| | FPL Sales | | 215551 | EPT | | D | | | | | | | |
| | FPL Sales | | 215555 | EPT | | D | | | | | | | |
| | FPL Sales | | 215558 | EPT | | D | | | | | | | |
| | FPL Sales | | 215603 | EPT | | D | | | | | | | |
| | FPL Sales | | 215449 | EPT | | D | | | | | | | |
| | FPL Sales | | 215695 | EPT | | D | | | | | | | |
| | FPL Sales | | 215724 | EPT | | D | | | | | | | |
| | FPL Sales | | 215699 | EPT | | D | | | | | | | |
| | FPL Sales | | 215754 | EPT | | D | | | | | | | |
| | FPL Sales | | 215774 | EPT | | D | | | | | | | |
| | FPL Sales | | 215814 | EPT | | D | | | | | | | |
| Purchase/Sale Totals: | | | | | | | | | | (43,257) | (\$2,090,764.22) | \$2,666,331.00 | \$575,566.78 |
| Company Totals: | | | | | | | | | | (43,257) | (\$2,090,764.22) | \$2,666,331.00 | \$575,566.78 |
| Report Totals: | | | | | | | | | | -77374 | (\$3,601,257.37) | \$4,552,853.50 | \$951,596.13 |

48-4 →
 Contractor
 trans.

Ⓐ All agree to 7/30 doc, except [redacted] volume [redacted]
 warranty for r12 doc. - 48-1
 2

48-5 → 477,739 A6
 97,828 Transm.
 575,567 Ⓐ

45-1/1
 44P1

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A B
CONFIDENTIAL

C D E F

FPSC COST MODEL-
ECONOMY SALES AUDIT
REQUEST NO. 8

DATE: [REDACTED]

| HOUR ENDING | TIE POINT/TYPE/COUNTERPARTY | MW | (BUY/SELL \$) | GENERATION COST | TAG # | TRANS. # |
|-------------|-----------------------------|----|---------------|-----------------|---------|------------|
| 0100 | [REDACTED] | | | | | |
| 0300 | [REDACTED] | | | | 4255 | ✓ N/A |
| 0400 | [REDACTED] | | | | | |
| 0600 | [REDACTED] | | | | 4260 | ✓ N/A |
| 0700 | [REDACTED] | | | | 4261 | ✓ N/A |
| 0800 | [REDACTED] | | | | 0004267 | ✓ |
| 0800 | [REDACTED] | | | | FEM2148 | ✓ 71524764 |
| 0900 | [REDACTED] | | | | 0004273 | ✓ NA |
| | | | | | TOI3969 | ✓ 71524778 |
| | | | | | 001304E | ✓ 71524786 |
| 1800 | [REDACTED] | | | | J50731H | 71525720 |
| 1900 | [REDACTED] | | | | 1304J | 71525789 |
| 2400 | [REDACTED] | | | | 0841085 | 71526037 |
| | | | | | | 71526044 |

purchases
48-2 →
4

MW

1 SEC - [REDACTED]
X REC - [REDACTED]
FEA
WUC
DOPC

48-1

on Lambda
same on Lambda } 48-1
" " }

48-2

Verification of Previous Day
Transaction Completed By:

David Dowdell

letters above are referenced in 48-1

DFC

Hourly trans. have no deal tickets, the trans is logged here and is part of the nucleus system

W

A B C D E F G H I ✓ - agrees to Lambda

| OUR ENDING | TIE POINT/TYPE/COUNTERPARTY | MW | (BUY)/SELL \$ | GENERATION COST | TAG # | TRANS. # | TRANS. # | NOTES | | | |
|------------|-----------------------------|----|---------------|-----------------|----------|----------|----------|---------|----------|--|------------|
| 0100 | [REDACTED] | | | | 088 | | | | | | |
| | | | | | DD0731A | 71526088 | | | | | |
| | | | | | 1304M | 71526081 | | SEC = | | | |
| | | | | | 39831 | 71526096 | | HST = | | | |
| | | | | | REG1887 | 71526102 | | | | | |
| | | | | | DD0731B | 71526105 | | | | | |
| 0200 | | | | | | | | 096 | | | TEA = |
| | | | | | | | | 1304M | 71526157 | | |
| | | | | | | | | DD0731C | 71526162 | | TEC = |
| 0300 | | | | | | | | DD0731D | 71526192 | | |
| 0400 | | | | | | | | 0120 | 71526260 | | |
| 0500 | | | | | | | | TOI4094 | 71526316 | | |
| | | | | | | | | 0121 | | | |
| 0600 | | | | | | | | TOI4096 | 71526344 | | → 48-2 p 2 |
| | | | | | | | | 0125 | | | |
| | | | | | | | | 0126 | 71526352 | | |
| 0700 | | | | | | | | 13040 | 71526369 | | |
| | | | | | | | | 0128 | | | |
| | | | | | | | | 0131 | 71526382 | | |
| 0800 | | | | | | | | TOI4108 | 71526398 | | |
| | | | | 00135 | N/A | | | | | | |
| | | | | 1304P | 71526416 | | | | | | |
| 0900 | | | | TOI4112 | 71526471 | | | | | | |
| 1000 | | | | TFE8906 | 71527269 | | | | | | |
| 1100 | | | | FEH2155 | 71527451 | | | | | | |
| 1200 | | | | FEH2156 | 71527507 | | | | | | |
| 1300 | | | | FX0731A | 71527550 | | | | | | |
| 1400 | | | | 0601 | 71527705 | | | | | | |
| 1500 | | | | | | | | | | | |
| 1600 | | | | | | | | | | | |
| 1700 | | | | | | | | | | | |
| 1800 | | | | | | | | | | | |
| 1900 | | | | | | | | | | | |
| 2000 | | | | | | | | | | | |

CONFIDENTIAL

FPSC COST MODEL -
ECONOMY SALES AUDIT
REQUEST NO. 8

2
1-84 =
2200

Single Hour Deal Form

Deal Template: []

1 Deal Template []

2 **Single Hour** [] Prev 0600 Next Copy Next Day ACTUALIZE Print Confirms

3

| Supply | Market | From Point | To Point | Supply Price | Market Price | Supply Volume | Market Volume |
|--|--|------------|----------|--------------|--------------|---------------|---------------|
| Counterparty: []
Generation Dk: FPL-ADM-02 | Counterparty: []
Hourly Desk: T197-012 | POBUIFPL | POBUIFPL | [] | [] | [] | [] |

Comments: NO TRANSMISSION @ THE BUS

4

| WHEELS | Chilly | Deal | Con Pty | Oasis | From Point | To Point | Charge | Based On | Loss | Loss | Gross Loss |
|------------|--------|------|---------|-------|------------|----------|--------|-----------|---------|------|------------|
| Sync Trans | | | | | | | | Rept Divy | \$0.000 | [] | [] |

5

| | | |
|--|--|---|
| SUPPLY
Deal: 215604
Counterparty: []
Contact: []
Contract: FPL-ADM-02-1176
Fixed Index: []
Point Code: POBUIFPL Pool: FRCC | Hourly Deal # 150323
Portfolio: FPL Sales
Agent For: []
Source: SYSTEM
Trans Type: HOURLY
Time Zone: EPT
Holidays: NONE
Currency: USD | MARKET
Deal: 215605
Counterparty: []
Contact: []
Contract: T197-012
Fixed Index: []
Point Code: POBUIFPL Pool: FRCC |
|--|--|---|

6

7

FPSC COST MODEL
 ECONOMY SALES AUDIT
 REQUEST 12

CONFIDENTIAL

48-1
1

2
13

Single-Hour Deal Form

Deal Template: [Redacted]

1 **Single-Hour** [Redacted] Prev 0700 Next Copy Next Day ACTUALIZE Print Confirms

3 **SUPPLY** Counterparty: [Redacted] Contract: FPL-ADM-02 **MARKET** Counterparty: [Redacted] Contract: Hourly Desk IT197-012 From Point: FGBU/FPL To Point: FGBU/FPL MW: [Redacted] Supply Price: [Redacted] Market Price: [Redacted] Supply Volume: [Redacted] Market Volume: [Redacted]

Comments: NO TRANSMISSION @ THE BUS Confirm Comments: [Redacted] Hourly Total: 1.00 1.00 All

4 **WHEELS** Utility: [Redacted] Deal: [Redacted] CntrPty: [Redacted] Basis: [Redacted] From Point: [Redacted] To Point: [Redacted] Charge: [Redacted] Based On: [Redacted] Loss: [Redacted] Loss: [Redacted] Gross: [Redacted] Gross: [Redacted]

5 **SUPPLY** Deal #: 215604 **PURCHASE** Hourly Deal #: 150329 **MARKET** Deal #: 215605

6 Counterparty: FGBU/FPL Portfolio: FPL Sales Broker: [Redacted] Counterparty: [Redacted] Contact: Generation Director Agent: [Redacted] Contact: Hourly Desk Contract: FPL-ADM-02 Source: SYSTEM Priority: NON FIRM Contract: IT197-012 Trans Type: HOURLY Service: ENERGY Fixed Index: [Redacted] Point Code: FGBU/FPL Pool: FRCC Line: EPT Cont: POWER EAST Point Code: [Redacted] Pool: FRCC Holiday: NONE UoM: MW Hour Type: HOURLY

7 Ticker: [Redacted] Status: PWROPERATE Ticker: [Redacted] Status: PWROPERATE Delivery: Probable FAS Hedge Acct: [Redacted] \$/M: 1 Trader: JWDONF1 D: [Redacted] Delivery: Probable FAS Hedge Acct: [Redacted]

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 12

CONFIDENTIAL

48-1
1

3
H

Single Hour Deal Form

Deal Template: [] Credit Limit: [] Credit Available: []

Single Hour [] Prev D800 Next Copy Next Day ACTUALIZE Print Confirms

| Deal | Counterparty | Contract | Generation Dt | Contract | Counterparty | Contract | From Point | To Point | Supply Price | Market Price | Supply Volume | Market Volume |
|------|--------------|---------------------------|---------------|-------------|--------------|----------|------------|----------|--------------|--------------|---------------|---------------|
| 0900 | POBU | Generation Dt: FPL-ADM-02 | | ACES Hourly | | T197-012 | FPL/SEC | FPL/SEC | | | | |
| 0900 | | Generation Dt: FPL-ADM-02 | | Hourly Desk | | T197-021 | POBU/FPL | FPL/LOC | | | | |

Comments: SOLD @ BUS NO TRANSMISSION Confirm Comments: [] Hourly Total: 125 124 All

| Utility | Deal | CtrPty | Basis | From Point | To Point | Charge | Based On | Loss | Cost | Gross | Loss |
|------------|------|--------|-------|------------|----------|--------|----------|---------|------|-------|------|
| Sync Trans | | | | | | | Rep. Div | \$0.000 | | | |

Break Out Charge Components

Deal # 215690 PURCHASE

Counterparty: []

Contact: []

Contract: []

Fixed Index: []

Point Code: [] Pool: FRCC

Deal Ticks: []

Delivery: Probable Hedge Accr: []

Hourly Deal # 150332

Portfolio: FPL Sales

Agent For: []

Source: SYSTEM

Trans Type: HOURLY

Line: EPT

Holiday: NONE

Currency: USD

Trader: SCHWPK

Deal # 215691 SALE

Counterparty: []

Contact: []

Contract: []

Fixed Index: []

Point Code: [] Pool: FRCC

Deal Ticks: []

Delivery: Probable Hedge Accr: []

FPSC COST MODEL
 ECONOMY SALES AUDIT
 REQUEST 12

CONFIDENTIAL

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 1

4
 15

Single Hour Deal Form

Deal Template: []

Single Hour: [] Prev 0900 Next Copy Next Day ACTUALIZE Print Confirms

| Deal # | Counterparty | Contract | Generation Ds | Hourly Desk | Contract | From Point | To Point | Supply Price | Market Price | Supply Volume | Market Volume |
|--------|--------------|---------------------------|---------------|-------------|----------|------------|----------|--------------|--------------|---------------|---------------|
| 1 | POBU | Generation Ds: FPL-ADM-02 | | Hourly Desk | T197-001 | POBU/FPL | FPL/TEC | | | 1000 | |
| 2 | POBU | Generation Ds: FPL-ADM-02 | | Hourly Desk | T197-033 | POBU/FPL | FPL/OVL | | | 1000 | |
| 3 | POBU | Generation Ds: FPL-ADM-02 | | ACES Hourly | T197-012 | FPL/SEC | FPL/SEC | | | 1000 | |

Comments: [] Confirm Comments: [] Hourly Total: 200 250 All

| Deal # | Counterparty | Oasis # | From Point | To Point | Charge | Based On | Loss | Gross | Loss |
|--------|--------------|---------|------------|----------|----------|----------|--------|--------|------|
| 6 | FPL | 52253 | FPL | 71524786 | POBU/FPL | FPL/TEC | \$3.46 | \$0.00 | |

Break Out Charge Components

| Deal # | Counterparty | Contract | Generation Ds | Hourly Desk | Contract | From Point | To Point | Supply Price | Market Price | Supply Volume | Market Volume |
|--------|--------------|---------------------------|---------------|-------------|----------|------------|----------|--------------|--------------|---------------|---------------|
| 7 | POBU | Generation Ds: FPL-ADM-02 | | Hourly Desk | T197-001 | POBU/FPL | FPL/TEC | | | 1000 | |

Hourly Deal # 150374

Portfolio: FPL Sales Broker: [] Agent: []

Source: SYSTEM Priority: NON FIRM

Trans Type: HOURLY Service: ENERGY

Time: 40 EPT Confirm: POWER EAST

Holiday: NONE Flow: MW

Currency: USD Hour Type: ALL DAY

Deal # 215694 PURCHASE Deal # 215695 PURCHASE

Counterparty: POBU Counterparty: []

Contract: FPL-ADM-02-176 Contract: []

Index: [] Index: []

Point Code: POBU/FPL Pool: FRCC Point Code: [] Pool: FRCC

Deal # [] Strategy: PWOPERATE Deal # [] Strategy: PWOPERATE

Delivery: Probable Hedge Accr: [] Delivery: Probable Hedge Accr: []

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 12

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1

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16

Single Hour Deal Form

Deal Template: [Redacted]

Single Hour [Redacted] Prev 1900 Next Copy Next Day ACTUALIZE Print Confirms

| Counterparty | Contract | Counterparty | Contract | From Point | To Point | Supply Price | Market Price | Supply Volume | Market Volume |
|--------------|-----------------------|--------------|----------------------------|------------|----------|--------------|--------------|---------------|---------------|
| [Redacted] | Hourly Desk OSP92-005 | [Redacted] | Generation Dis: FPL-ADM-02 | OUC/FPL | FPL/PGBU | [Redacted] | [Redacted] | [Redacted] | [Redacted] |

Comments: [Redacted] Confirm Comments: [Redacted] Hourly Total: 100 100

| Utility | Deal # | Ctr Ppty | Obis # | From Point | To Point | Charge | Based On | Loss | Loss | Gross | Loss |
|------------|------------|------------|------------|------------|------------|------------|-----------|---------|------------|------------|------------|
| [Redacted] | Repl Divy | \$0,000 | [Redacted] | [Redacted] | [Redacted] |

Deal # 215865 PURCHASE

Counterparty: [Redacted]

Contact: Hourly Desk

Contract: OSP92-005

Fixed Index: [Redacted]

Point Code: [Redacted] Pool: FRCC

Deal Broker: [Redacted] Strategy: PWROPERATE

Delivery: Probable Hedge Accr: [Redacted]

Hourly Deal # 150381

Portfolio: FPL Purchases

Broker: [Redacted]

Agent For: [Redacted]

Source: SYSTEM

Trans Type: HOURLY

Time: DEPT

Holidays: NONE

Currency: USD

Hour Type: ALL DAY

Trade Date: [Redacted]

Trader: XBCAVH

Deal # 215866 SALE

Counterparty: [Redacted]

Contact: Generation Dispatch

Contract: FPL-ADM-02-176

Fixed Index: [Redacted]

Point Code: FPL/PGBU Pool: FRCC

Deal Broker: [Redacted] Strategy: PWROPERATE

Delivery: Probable Hedge Accr: [Redacted]

Fpsc COST MODEL
 ECONOMY SALES AUDIT
 REQUEST 12

CONFIDENTIAL

48-1
1

8
19

Single Hour Deal Form

Deal Template: [Redacted] Credit Limit: [Redacted] Credit Available: [Redacted]

1 **Single Hour** [Redacted] Prev 1500 Next Copy Next Day ACTUALIZE Print Confirms

2

3

| SUPPLY | | | MARKET | | | From Point | | To Point | | Supply Price | Market Price | Supply Volume | Market Volume |
|--------------|-------------|-----------|--------------|---------------|------------|------------|----------|----------|--|--------------|--------------|---------------|---------------|
| Counterparty | Contact | Contract | Counterparty | Contact | Contract | Point | Point | MW | | | | | |
| [Redacted] | Hourly Desk | OSP92-005 | [Redacted] | Generation Dk | FPL-ADM-02 | CUC/FPL | FPL/PCBU | | | (A0) | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Comments: [Redacted] Confirm Comments: [Redacted] Hourly Totals: 100 100 All

4

| Utility | Deal # | Counterparty | Oasis # | From Point | To Point | Charge | Based On | Loss | Loss | Gross | Loss | Break Out Charge Components |
|------------|--------|--------------|---------|------------|----------|--------|-----------|---------|------|-------|------|-----------------------------|
| Sync Trans | | | | | | | Repr Divy | \$0.000 | | | | |
| | | | | | | | Repr Divy | | | | | |
| | | | | | | | Repr Divy | | | | | |

5

| SUPPLY | | MARKET | |
|--------------------------|--------------------------|--------------------------|------------------------|
| Deal # | Hourly Deal # | Deal # | Hourly Deal # |
| 215865 | 150351 | 215866 | |
| PURCHASE | | SALE | |
| Counterparty: [Redacted] | Portfolio: FPL Purchases | Counterparty: [Redacted] | Portfolio: [Redacted] |
| Contact: [Redacted] | Agent For: [Redacted] | Contact: [Redacted] | Agent For: [Redacted] |
| Contract: OSP92-005 | Source: SYSTEM | Contract: [Redacted] | Source: [Redacted] |
| Fixed Index: [Redacted] | Trans Type: HOURLY | Fixed Index: [Redacted] | Trans Type: [Redacted] |
| Point Code: [Redacted] | Time: EPT | Point Code: [Redacted] | Time: [Redacted] |
| Pool: FRCC | Holidays: NONE | Pool: FRCC | Holidays: [Redacted] |
| Deal: [Redacted] | Currency: USD | Deal: [Redacted] | Currency: [Redacted] |
| Ticket: [Redacted] | Hour Type: ALL DAY | Ticket: [Redacted] | Hour Type: [Redacted] |
| Delivery: Probable | Priority: NON FIRM | Delivery: Probable | Priority: [Redacted] |
| Hedge Accr: [Redacted] | Service: ENERGY | Hedge Accr: [Redacted] | Service: [Redacted] |
| \$AUS: 1 | CONFIRM: POWER EAST | \$AUS: [Redacted] | CONFIRM: [Redacted] |
| Trader: FXBDVH | Dom: MW | Trader: [Redacted] | Dom: [Redacted] |
| Trade Date: [Redacted] | Hour Type: ALL DAY | Trade Date: [Redacted] | Hour Type: [Redacted] |

6

7

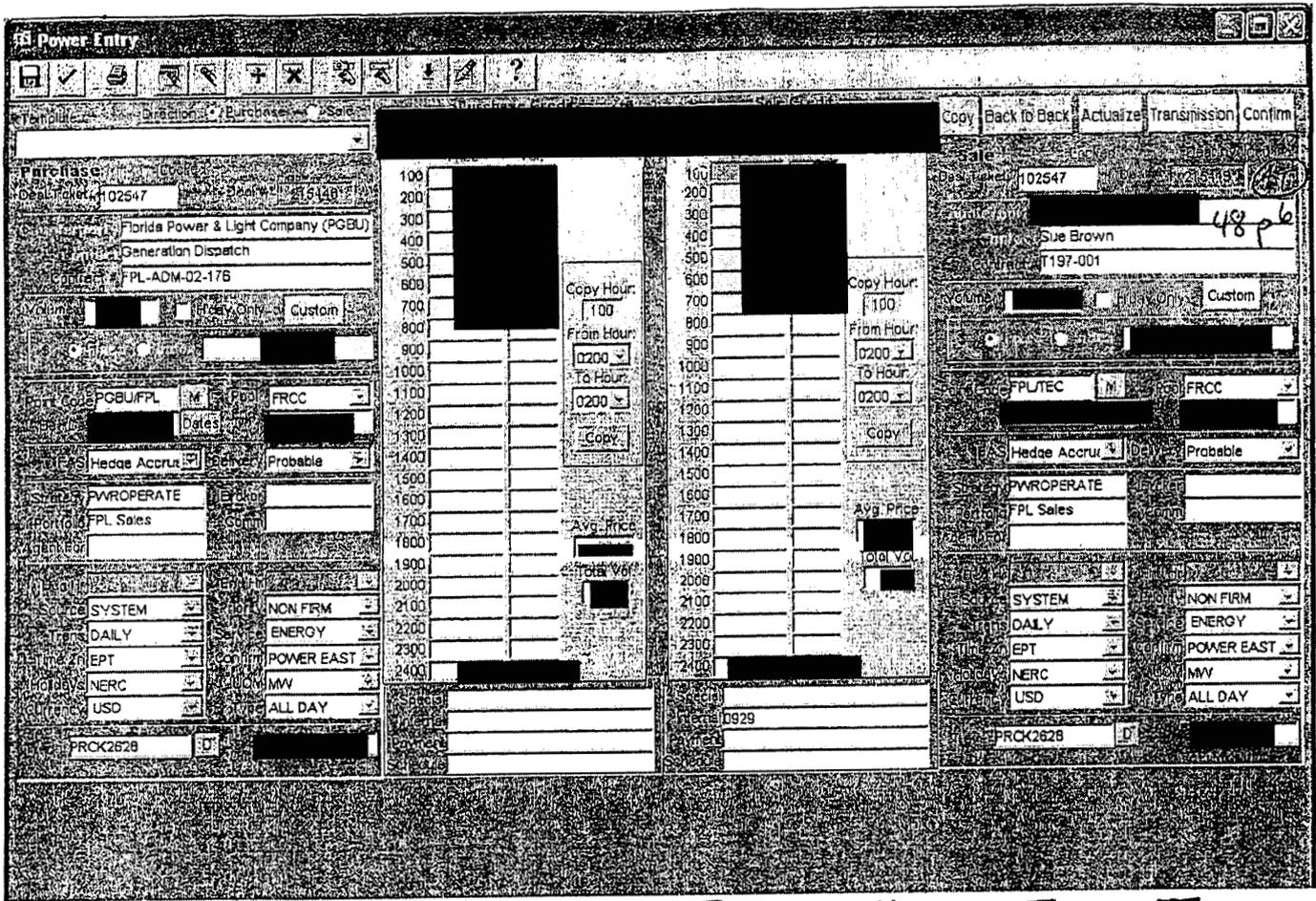
8

Fpsc COST MODEL
 ECONOMY SALES AUDIT
 REQUEST 12

CONFIDENTIAL

48-1
 1

9
 20



A B C D E F G H I J

CONFIDENTIAL

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 12

Day ahead

48-1
2

21

CONFIDENTIAL

Power Deal Ticket

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 12

Trade Date: 0929

Ticket: 102547

Trader: PATRICK

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26

Buy From: PG&E

Sell To: [Redacted]

Contact: PATRICK

Contact: SUE BROWN

Source: PG&E/FPL

Delivery Point: [Redacted]

Product: Non Firm Firm System Firm

Portfolio:

FPL Sales FPL Purchases

FRCC, On System FRCC, Off System

FRCC, 3rd Party

Nucleus Numbers:

| | |
|-------------|--------------|
| Buy: 215448 | Sell: 215449 |
| Buy: | Sell: |
| Buy: | Sell: |

(AT)

48 p6
48 p6

Ramp: Integrated ___ Minutes

Blocked

Tag Number: [Redacted]

FPL to tag: N

Comments:

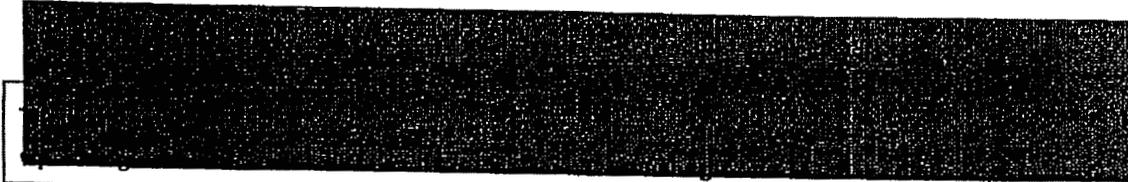
[Redacted] 48 p6

Path: [Redacted]

| CA / TP / PSE | Bill POR? | MW In / MW Out | Loss \$ or % | OASIS | Nucleus | Product | \$/MWh |
|---------------|------------|----------------|--------------|------------|------------|------------|------------|
| [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] |
| [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | [Redacted] | 48-1 | 2 |

2

22



| Base Dispatch Conditions | | | | | | |
|--------------------------|-------|-----------------------|---|----|-------------|-----------|
| Load: | 18800 | Dynamic Interchange: | S | 0 | Incr. Cost: | 78.59 |
| Load Incr: | 0 | Net Interchange: | P | 77 | Prod. Cost: | 379130.63 |
| | | Net Interchange Incr: | S | 0 | | |

| - Sell To | | FPC | - Purchase From | | FPC | |
|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| \$/MWH From Base | GT MWH From Base | \$/MWH This Incr | MW From Net Load | \$/MWH From Base | GT MWH From Base | \$/MWH This Inc |
| | 0.0 | | | | 0.0 | |
| | | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |
| | 0.0 | | | | 0.0 | |

the increment over 100 of the previous block

FPC COST to sell per MWH

Sale HE 19 7/30

*73.61
73.28
146.89 ÷ 2 = 73.45*

48-2/1

*48-2
old 100 at one time just 50 + 100*

48-1 p1

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

Request # 8

CONFIDENTIAL

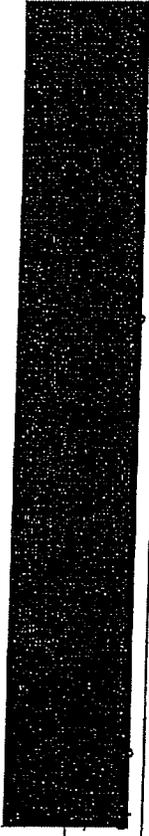
FPC COST MODEL -
ECONOMY SALES AUDIT
REQUEST NO. 8
FPC COST MODEL -
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

FPC

CONFIDENTIAL

FPSC COST MODEL-
ECONOMY SALES AUDIT
REQUEST NO. 2, ITEM B & C

REQUEST # 8



| Base Dispatch Conditions | | | |
|--------------------------|-------|---|-----------|
| Load: | 10850 | 5 | 0 |
| Load Incr: | 0 | 5 | 224 |
| | | 8 | 0 |
| | | 0 | 23.58 |
| | | | 625888.13 |

- Sell To FPC - Purchase From FPC -

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| \$/MWH From Base | [Redacted] |
| GT MWE From Base | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| \$/MWH This Incr | [Redacted] |
| MW From Net Load | [Redacted] |
| \$/MWH From Base | [Redacted] |
| GT MWE From Base | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| \$/MWH This Incr | [Redacted] |

6090
311
2/29
7/31

⑨ $2.65 = .53 \times 2$
 ⑩ $2.65 + 22.08 = 22.35$
 ⑪ $1.99 = 1.98 / 2$
 ⑫ $.99 + 25.60 = 26.59$

48-2

48-2

CONFIDENTIAL

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 13a

1

| Economy A Sell Price | | |
|----------------------|-----------|-----------|
| 2 | Total | from base |
| 3 | increment | \$/MW |
| 4 | 0 | |
| | 10 | |

5

| Sell price form EA PC | | |
|-----------------------|------------|-----------|
| 6 | EA | |
| 7 | Production | from base |
| 8 | Cost | \$/MW |
| | | Increment |
| | | \$/MW |

48-2
2-2
7
8
9
10
11
12
13

48-2
23

9

| Calculation of Sell Price for First Sell block for 10 MW (from Base) - based on EA PC | | |
|---|---|------------|
| 10 | (Production Cost _{increment} - Production Cost _{base}) / (MW _{increment} - MW _{base}) | |
| 11 | | (10 - 0) |
| 12 | | (10) |
| 13 | | |

14

| Price derived from based Manual Calculation | | |
|---|---------|-----------|
| 15 | PC from | |
| 16 | MT Unit | from base |
| 17 | data | \$/MW |
| | | Increment |
| | | \$/MW |

18

| Manual calculation of Sell Price for First Sell block (from Base) - based on Heat rate of MT2 unit data | | |
|---|---|------------|
| 19 | (Production Cost _{increment} - Production Cost _{base}) / (MW _{increment} - MW _{base}) | |
| 20 | | (10 - 0) |
| 21 | | (10) |
| 22 | | |

48-2
2

Production Cost Calculation of Manatee #2

| | | | |
|---|---------------|-----|--|
| 1 | MT2 MW | 500 | |
| 2 | [REDACTED] | | |
| 3 | MBTU MT2 used | | |
| 4 | Cost of MT2 | | |

| | | | |
|---|---------------|-----|--|
| 5 | MT2 MW | 510 | |
| 6 | [REDACTED] | | |
| 7 | MBTU MT2 used | | |
| 8 | Cost of MT2 | | |

| | | | |
|----|------------|-----|-----|
| 9 | | GAS | OIL |
| 10 | Fuel Cost | | |
| 11 | % Mixture | | |
| 12 | Efficiency | | |

48-2/2-2/1
48-2/2-2/3
agree to PG
(running on at that time)

UPS Production Cost Calculation

| UPS Name | UPS MW | UPS Price | Cost |
|----------------------|--------|-----------|------|
| Miller 1 | 185 | | |
| Miller 2 | 186 | | |
| Miller 3 | 186 | | |
| Miller 4 | 186 | | |
| Scherer 3 | 188 | | |
| O_IND_RV 1 | 77 | | |
| O_IND_RV 2 | 179 | | |
| O_IND_RV 3 | 311 | | |
| Total UPS | 1498 | | |
| Total Cost MT2 + UPS | MT2 @ | | |
| Total Cost MT2 + UPS | MT2 @ | | |

agrees with invoice which was part of a best trader transaction.

(C) [REDACTED]
(D) [REDACTED]

27
28
48-2/2-3
Dieb 1 and 2
48-2/2

Manatee was the only variable unit for this transaction.

48-2
2-2

Fuel Price Forecast & Gas Pipeline Data

| | Current Day | Next Day | Current Day | Next Day | | | | |
|----|--------------------|----------|-------------|-------------|-----------|----------|----------|--------------|
| | 9/6/2007 | 9/7/2007 | 9/6/2007 | 9/7/2007 | 9/6/2007 | 9/6/2007 | 9/6/2007 | 9/6/2007 |
| | Gas | Gas | Martin 1&2 | Martin 1&2 | Heavy Oil | 0.7% | Lite Oil | Coal/Nuclear |
| | \$/MMBTU | \$/MMBTU | 70/30 Blend | 70/30 Blend | \$/MMBTU | \$/MMBTU | \$/MMBTU | \$/MMBTU |
| 1 | FGT Firm | \$ | | | | | | |
| 2 | FGT Non-Firm | \$ | | | | | | |
| 3 | GS Firm | \$ | | | | | | |
| 4 | GS Non-Firm | \$ | | | | | | |
| 5 | Transco Zone 4 | \$ | | 48 2/2 | | | | |
| 6 | Henry Hub | \$ | | | | | | |
| 7 | Florida City-Gates | \$ | | | | | | |
| 8 | Cape Canaveral | \$ | | | \$ | | | |
| 9 | Indian River | \$ | | | \$ | | | |
| 10 | Lauderdale | | | | | | \$ | |
| 11 | Fort Myers | | | | | | \$ | |
| 12 | Manatee | | | | \$ | | | |
| 13 | Martin | | \$ | | \$ | 10.25 | \$ | |
| 14 | Oleander | | | | | | \$ | |
| 15 | Port Everglades | | | | \$ | | | |
| 16 | Putnam | | | | | | \$ | |
| 17 | Riviera | | | | \$ | | | |
| 18 | Sanford | | | | \$ | | | |
| 19 | Turkey Point (Oil) | | | | \$ | | \$ | |
| 20 | Cedar Bay | | | | | | | \$ |
| 21 | ICL | | | | | | | \$ |
| 22 | St. John | | | | | | | \$ |
| 23 | Scherer | | | | | | | \$ |
| 24 | St. Lucie 1 | | | | | | | \$ |
| 25 | St. Lucie 2 | | | | | | | \$ |
| 26 | Turkey Point 3 | | | | | | | \$ |
| 27 | Turkey Point 4 | | | | | | | \$ |

| | | | |
|----|-------------------------|-----------|-----------|
| 28 | FGT | | Gas Alert |
| 29 | Schedule ending 10am | 1,054,595 | 25% |
| 30 | Schedule beginning 10am | 1,098,447 | |
| 31 | | | |
| 32 | GULFSTREAM | | Gas Alert |
| 33 | Schedule ending 10am | 596,143 | |
| 34 | Schedule beginning 10am | 600,251 | |
| 35 | | | |
| 36 | STORAGE | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |

| GAS OPERATIONS INFORMATION | | | |
|----------------------------|--------|---------|--------|
| Imbalances | | | |
| Begin | End | Day | MMBtu |
| | | | |
| Upstream Breakouts | | | |
| Manatee | Martin | Sanford | |
| | | | |
| GAS DAILY PRICES | | | |
| 9/6/07 | 9/7/07 | 9/6/07 | 9/6/07 |
| FGT Zone 1 | 5.480 | 5.565 | 5.500 |
| FGT Zone 2 | 5.600 | 5.680 | 5.600 |
| FGT Zone 3 | 5.730 | 5.810 | 5.740 |
| Henry Hub | 5.800 | 5.880 | 5.800 |
| Sanford | 5.885 | 5.960 | 5.900 |
| Transco Z4 | 5.905 | 5.970 | 5.900 |
| Florida City | 5.980 | 6.060 | 6.000 |

| | | |
|----|-----------------------------|-----------|
| 40 | TOTALS | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | Gas Schedule beginning 10am | 1,698,898 |

46 Recalculate the oil pricing for reasonableness

47 MT oil pricing per WP 46-1/2 p1 [redacted] (Hood) value

48 [redacted] This is from a transaction in the Contrador system on

49 7/30 and it only represents a diff of \$.02. Appears that the

50 above amount of [redacted] is reasonable.

48-2
2-2
1

A
EFFECTIVE

B

C
Weekly Dispatch Schedule
9/6/2007

D

E

F

G

H

CONFIDENTIAL

PBC

| UNIT | FUEL TYPE | COI COST (\$/MMBTU) | BASE | DELTA | BARREL PRICE | COAL | GAS EQUIV |
|---------------|-----------|---------------------|------|-------|--------------|------|-----------|
| 1 TP#1 | 1.0%S | 9.43 | | 0.27 | 60.35 | | |
| 2 TP#2 | 1.0%S | 9.43 | | 0.27 | 60.35 | | |
| 3 TP#5 | NO.2 | 17.23 | | 0.11 | 100.83 | | |
| 4 | | | | | | | |
| 5 CU#5 | Gas Only | N/A | | | | | |
| 6 CU#6 | Gas Only | N/A | | | | | |
| 7 | | | | | | | |
| 8 FL#4 | NO.2 | 16.79 | | 0.11 | 97.89 | | |
| 9 FL#5 | NO.2 | 16.79 | | 0.11 | 97.89 | | |
| 10 FLGT | NO.2 | 16.79 | | 0.11 | 97.89 | | |
| 11 | | | | | | | |
| 12 PE#1 | 1.0%S | 9.36 | | 0.27 | 59.88 | | |
| 13 PE#2 | 1.0%S | 9.36 | | 0.27 | 59.88 | | |
| 14 PE#3 | 1.0%S | 9.36 | | 0.27 | 59.88 | | |
| 15 PE#4 | 1.0%S | 9.36 | | 0.27 | 59.88 | | |
| 16 PEGT | NO.2 | 16.79 | | 0.11 | 97.89 | | |
| 17 | | | | | | | |
| 18 RV#3 | 1.0%S | 9.36 | | 0.27 | 59.89 | | |
| 19 RV#4 | 1.0%S | 9.36 | | 0.27 | 59.89 | | |
| 20 | | | | | | | |
| 21 MR#1 | 0.7%S | 10.63 | | 0.38 | 68.02 | | |
| 22 MR#2 | 0.7%S | 10.63 | | 0.38 | 68.02 | | |
| 23 MR # 1 | 1% S | 9.37 | | 0.27 | 59.99 | | |
| 24 MR # 2 | 1% S | 9.37 | | 0.27 | 59.99 | | |
| 25 | | | | | | | |
| 26 MG#3 | Gas Only | N/A | | | | | |
| 27 MG#4 | Gas Only | N/A | | | | | |
| 28 MR#8 | NO.2 | 17.01 | | 0.11 | 99.17 | | |
| 29 | | | | | | | |
| 30 CC#1 | 1.0%S | 9.36 | | 0.27 | 59.93 | | |
| 31 CC#2 | 1.0%S | 9.36 | | 0.27 | 59.93 | | |
| 32 | | | | | | | |
| 33 SN#3 | 1.0%S | 10.01 | | 0.27 | 61.09 | | |
| 34 SN#4 | Gas Only | N/A | | | | | |
| 35 SN#5 | Gas Only | N/A | | | | | |
| 36 | | | | | | | |
| 37 PN#1 | NO.2 | 17.15 | | 0.08 | 99.98 | | |
| 38 PN#2 | NO.2 | 17.15 | | 0.08 | 99.98 | | |
| 39 | | | | | | | |
| 40 FM#2 | Gas Only | N/A | | | | | |
| 41 FMGT | NO.2 | 17.29 | | 0.11 | 100.83 | | |
| 42 FMCT | NO.2 | 17.29 | | 0.11 | 100.83 | | |
| 43 | | | | | | | |
| 44 MT#1 | 1.0%S | 9.34 | | 0.27 | 59.80 | | |
| 45 MT#2 | 1.0%S | 9.34 | | 0.27 | 59.80 | | |
| 46 MT#3 | Gas Only | N/A | | | | | |
| 47 | | | | | | | |
| 48 TP#3 | NUC | 0.56 | | -0.01 | | | |
| 49 TP#4 | NUC | 0.43 | | -0.01 | | | |
| 50 SL#1 | NUC | 0.46 | | 0.00 | | | |
| 51 SL#2 | NUC | 0.47 | | 0.00 | | | |
| 52 SJR#1 | COAL | 2.31 | | 0.00 | | | |
| 53 SJR#2 | COAL | 2.31 | | 0.00 | | | |
| 54 SCHERER #4 | COAL | 2.09 | | 0.00 | | | |
| 55 | | | | | | | |
| 56 OLR | NO.2 | 17.10 | | 0.08 | 99.22 | | |
| 57 IR | 1% S | 9.85 | | 0.27 | 59.02 | | |

FPSC COST MODEL
 ECONOMY SALES AUDIT
 REQUEST No. 17

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48-2
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48-2
 2-2

CONFIDENTIAL

1 Q1: Please provide source documentation for the gas and oil price in the attached
2 schedule (Attech. 1). I have included an example of the oil pricing support that was
3 provided for the transaction we sampled from the GenTrader system (Attech. 2).

4 A1: Source documentation for the gas and oil prices can be found on the Fuel Price
5 Forecast & Gas Pipeline Data report included as part of this response.

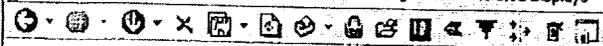
6 Q2: Please provide the invoice in order to verify the UPS price selected (attach 1).

7 A2: The PPA cost of oil [redacted] is noted on the Weekly Dispatch Schedule included as
8 part of this response. The oil cost is one component of the total energy cost that has been
9 selected [redacted]

$$\frac{48-2}{2-2}$$

$$\frac{48-2}{2-2}$$

$$\frac{2-2}{2}$$



1 1 TPL TAB [Icons] SUM LS [Icons] V8 DBG E M

Generation Study

STUDY ECONOMYA

STUDY

1- Snap RT Data 2- Get RT Data

Limits Units IN Fuel Cost Fuel Mix

AGC Data: 07-Sep-2007 10:29:52

Sys Load 20148

ECONOMYA

Messages

Base Efficiency

Net Intchg 41

Run Economy A Analysis

\$ Results

Units Out

Tariff \$ 0.00

EASTUDY
[Buttons]

Run: 07-Sep-2007 10:41:14

| | |
|----------------|---------|
| Generation MW | 20659.1 |
| GT MW | 0.0 |
| COGF + COGA MW | 258.0 |
| High Margin MW | 269.9 |
| Low Margin MW | 1261.1 |

Prod. Cost 124334.8 $\frac{48-2}{2}$

A

Save Case Create/Retrieve

UPS BLOCK SIZE GT

EXTERNAL UNITS

| AREA | PLANT | UNIT | Dispatch High | Dispatch Low | Price \$/MW | Fixed Flag | Fixed MW | Base MW |
|------|----------|------|---------------|--------------|-------------|------------|----------|---------|
| SCS | MILLER | 1 | 185 | 0 | | | 0 | 185 |
| SCS | MILLER | 2 | 186 | 0 | | | 0 | 186 |
| SCS | MILLER | 3 | 186 | 0 | | | 0 | 186 |
| SCS | MILLER | 4 | 186 | 0 | | | 0 | 186 |
| SCS | SCHERER | 3 | 188 | 0 | | | 0 | 188 |
| SCS | IPC | 1 | 0 | 0 | | | 0 | 0 |
| FMPP | O_IND_RV | 1 | 177 | 50 | | | 77 | 77 |
| FMPP | O_IND_RV | 2 | 179 | 80 | | | 179 | 179 |
| FMPP | O_IND_RV | 3 | 311 | 150 | | | 311 | 311 |

$\frac{48-2}{2}$
 $\frac{22-0}{2}$

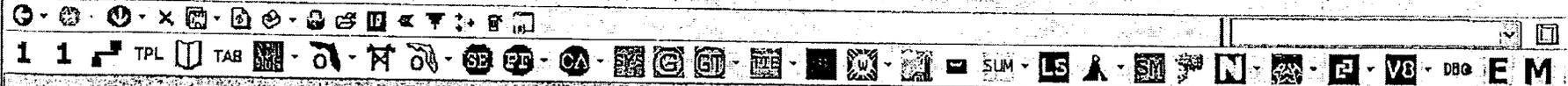
CONFIDENTIAL

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 13

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PBC

A B C D E F G



Economy A Study
STUDY ECONOMYA

Economy A Study 47 At 07-Sep-2007 10:41:14

Time of Analysis: 06-Sep-2007 15:55:40 Transacting Area: FPC
Operating Area Studied: FPL Wheeling Area:

Directory »

CONFIDENTIAL

1
2
3
4

Base Dispatch Conditions

| | | | |
|----------------------|-----------------------|---|------------|
| Dynamic Interchange: | S | 0 | |
| Load: 20148 | Net Interchange: | S | 41 |
| Load Incr: 0 | Net Interchange Incr: | S | 0 |
| | Incr. Cost: | | [REDACTED] |
| | Prod. Cost: | | [REDACTED] |

185

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST 13a

Sell To: FPC Purchase From: FPC

| \$/MWH From Base | GT MWH From Base | \$/MWH This Incr | MW From Net Load | \$/MWH From Base | GT MWH From Base | \$/MWH This Inc |
|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|

48-2
22

| | | | | | | |
|------------|-----|------------|-----|------------|-----|------------|
| [REDACTED] | 0.0 | [REDACTED] | 10 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 20 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 30 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 40 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 50 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 60 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 70 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 80 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 90 | [REDACTED] | 0.0 | [REDACTED] |
| [REDACTED] | 0.0 | [REDACTED] | 100 | [REDACTED] | 0.0 | [REDACTED] |

48-2
22-3

185

CONFIDENTIAL

Power Deal Ticket

FPSC COST MODEL
ECONOMY SALES AUDIT
REQUEST # 11

Trade Date: 1/4/59

Ticket: 102548

Trader: PATRICK

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Buy From: PLBD Sell To: [Redacted]

Contact: PATRICK Contact: HELPI GUSTIAO

Source: PLBD/RPL Delivery Point: [Redacted]

Product: Non Firm Firm System Firm

Portfolio:
 FPL Sales FPL Purchases
 FRCC, On System FRCC, Off System
 FRCC, 3rd Party

Nucleus Numbers:
Buy: 215698 Sell: 215699 (A)
Buy: Sell:
Buy: Sell:

Ramp: Integrated ___ Minutes Blocked
Tag Number: [Redacted]
FPL to tag: N

Comments: [Redacted] 48 pg

Path: [Redacted]

| CA / TP / PSE | Bill POR? | MW In / MW Out | Loss \$ or % | OASIS | Nucleus | Product | \$/MWh |
|---------------|-----------|----------------|--------------|-------|---------|---------|--------|
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |
| [Redacted] | | | | | | | |

Time Zone: EP CPT MPT PPT

| H.E. | Buy Price | MW | Sale Price | MW |
|------|--------------|----|--------------|----|
| 1 | [Redacted] | | | |
| 2 | [Redacted] | | | |
| 3 | [Redacted] | | | |
| 4 | [Redacted] | | | |
| 5 | [Redacted] | | | |
| 6 | [Redacted] | | | |
| 7 | [Redacted] | | | |
| 8 | <u>48 pg</u> | | <u>48 pg</u> | |
| 9 | | | | |
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| 22 | | | | |
| 23 | (C) | | (B) | |
| 24 | [Redacted] | | [Redacted] | |

48-4

Exhibit C

Justification Table

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Work Papers
AUDIT: Audit of FPL Cost Model for Economy Sales
AUDIT CONTROL NO: 07-164-4-1
DOCKET NO. 070001- EI

| Work paper No. | Description | No. of Pages | Conf. Y/N | Line No./Col. No. | Florida Statute 366.093(3) Subsection | Affiant |
|----------------|----------------------------------|--------------|-----------------------|--|---------------------------------------|------------------------------------|
| 1 | Finding | 1 | Y | Pg. 1, Lns. 10-12, 20-21 | (e) | F. Irizarry |
| 1-1 | Finding - annotated | 1 | Y | Pg. 1, Lns. 10-12, 20-21 | (e) | F. Irizarry |
| 5 | Meeting Notes | 3 | N | | | |
| 5-1 | Meeting Notes | 1 | N | | | |
| 10 | Requests | 6 | N
Y
Y
N
Y | Pgs. 8-9
Pg. 11, Lns. 8-9
Pg. 12, Lns. 8-9
Pg. 17
Pg. 27, Ln 8 | (d)

(e) | G. Yupp

F. Irizarry |
| 45 | Summary of Transactions | 1 | Y | Pg. 1, Lns 6-7, 12-15 | (d) | G. Yupp |
| 45-1 | Deal # 215699 | 5 | Y
Y | Pg. 1, Lns. 2-10
Pgs. 2-5, ALL | (d), (e) | G. Yupp |
| 45-1/1 | Power Deal Ticket | 2 | Y
Y | Pg. 1, Lns. 1-7, 12-13, 21, 24, 26, 27, 31
Pg. 2, Lns. 2-4 | (d) | G. Yupp |
| 45-1/2 | Reconciliation of Energy Purcha. | 1 | Y | Pg. 1, Cols B-D | (e) | G. Yupp |
| 45-1/3 | Scherer Cost | 3 | Y
Y
Y | Pg. 1, Lns. 4, 6-8, 12-14
Pg. 2, Cols A & B
Pg. 3, ALL | (d) | G. Yupp |
| 45-1/3-1 | Scherer Cost | 2 | N
Y | Pg. 1
Pg. 2, Ln. 20 | (e) | O. Lom |
| 45-1/3-1/1 | Scherer Cost | 1 | Y | Pg. 1, ALL | (e) | O. Lom |
| 45-1/4 | Fuel Cost | 1 | Y | Pg. 1, Lns. 6-15, 17-19 | (d), (e) | G. Yupp |
| 45-1/4-1 | Fuel Cost | 3 | N | | | |
| 46 | Summary of Fuel and O& M | 1 | N | | | |
| 46-1 | Fuel Cost | 1 | Y | Pg. 1, ALL | (e) | G. Yupp |
| 46-1/1 | Fuel Price Data | 2 | Y
Y | Pg. 1, Lns. 1-3, 6, 8-10, 12-14
Pg. 2, Lns. 1-3, 6, 8-10, 12-14 | (e) | G. Yupp |
| 46-1/2 | Oil Pricing | 3 | Y
Y
N | Pg. 1, Cols A-L, Lns. 1-9
Pg. 2, Lns. 2a-11, 13-15
Pg. 3 | (e) | G. Yupp |

| Work paper No. | Description | No. of Pages | Conf. Y/N | Line No./Col. No. | Florida Statute 366.093(3) Subsection | Affiant |
|----------------|-------------------------|--------------|-----------|--|---------------------------------------|-------------|
| 46-1/2-1 | SO2 Allowance | 1 | N | | | |
| 46-1/2-2 | SO2 Allowance | 2 | Y
N | Pg. 1, Cols A-L, Lns. 1-11
Pg. 2 | (e) | G. Yupp |
| 46-1/3 | Gas Prices | 2 | Y
Y | Pg. 1, Lns. 1-2, 5, 7-9,
11-13
Pg. 2, Cols A-E | (e) | G. Yupp |
| 46-2 | Peak Sale | 2 | Y | Pgs. 1-2, ALL | (e) | G. Yupp |
| 46-3 | O&M Charge | 2 | Y | Pgs. 1-2, All | (e) | G. Yupp |
| 46-3/1 | O&M Charge | 1 | Y | Pg. 1, Lns. 6, 18-20, 22-
23, 26 | (e) | F. Irizarry |
| 46-3/2 | O&M Charge | 1 | Y | Pg. 1, ALL | (e) | F. Irizarry |
| 46-3/3 | O&M Charge | 9 | Y | Pgs. 1-9, ALL | (e) | F. Irizarry |
| 46-3/3-1 | O&M Charge | 1 | Y | Pg. 1, Lns. 10-11 | (e) | F. Irizarry |
| 46-3/3-2 | O&M Charge | 2 | Y | Pgs. 1-2, ALL | (e) | F. Irizarry |
| 46-3/3-2/1 | O&M Charge | 2 | Y | Pg. 1, Lns. 18-31
Pg. 2, Lns. 3-15 | (e) | F. Irizarry |
| 46-3/3-2/1-1 | O&M Charge | 1 | Y | Pg. 1, ALL | (e) | F. Irizarry |
| 46-3/3-2/2 | O&M Charge | 1 | N | | | |
| 46-3/3-2/3 | O&M Charge | 1 | Y | Pg. 1, ALL | (e) | F. Irizarry |
| 46-3/3-3 | O&M Charge | 1 | N | | | |
| 46-3/3-3/1 | O&M Charge | 1 | N | | | |
| 46-3/3-4 | O&M Charge | 1 | Y | Pg.1, All | (e) | F. Irizarry |
| 47-1 | Emissions | 1 | N | | | |
| 47-1/1 | Emissions | 1 | N | | | |
| 47-2 | Emissions | 3 | N | | | |
| 47-2/1 | Emissions | 2 | N | | | |
| 48 | Summary & Lambda Report | 7 | Y | Pg.1, Ln. 5
Pg. 2, Cols C, F, H-N
Pg. 3, Cols C, F, H-N
Pg. 4, Cols C, F, H-N
Pg. 5, Cols C, F, H-N
Pg. 6, Cols C, F, H-N
Pg. 7, Cols C, F, H-N | (d) | G. Yupp |
| 48-1 | Economy A Trans | 3 | Y | Pg. 1, Cols A-F
Pg. 2, Cols B-E, I
Pg. 3, Cols B-E | (d) | G. Yupp |
| 48-1/1 | Deal Forms | 9 | Y | Pg. 1, Lns. 1-7
Pg. 2, Lns. 1-7
Pg. 3, Lns. 1-7
Pg. 4, Lns. 1-9
Pg. 5, Lns. 1-10
Pg. 6, Lns. 1-8
Pg. 7, Lns. 1-8
Pg. 8, Lns. 1-8
Pg. 9, Lns. 1-8 | (d) | G. Yupp |
| 48-1/2 | Deal Entry | 2 | Y | Pg. 1, Cols A-J
Pg. 2, Lns. 1-7, Lns. 21,
24-28 | (d) | G. Yupp |

Exhibit D

AFFIDAVITS

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery)
Clause with Generating Performance)
Incentive Factor)
_____)

DOCKET NO. 070001-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF FRANK IRIZARRY

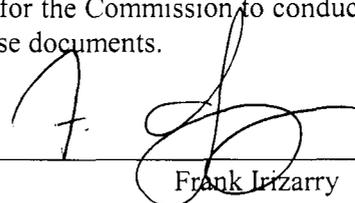
BEFORE ME, the undersigned authority, personally appeared Frank Irizarry who, being first duly sworn, deposes and says:

1. My name is Frank Irizarry. I am currently employed by Florida Power & Light Company ("FPL") as Director of Production Assurance and Business Services in the Power Generation Division. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents and information for which I am listed as an affiant in Exhibit C and which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 07-164-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain competitively sensitive data, the disclosure of which would impair the competitive interests of FPL and its vendors. Certain of the information would also place FPL at a disadvantage when coupled with other information that is publicly available. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

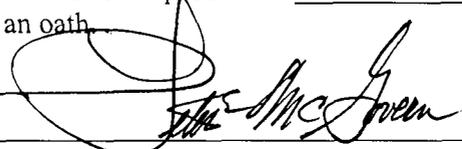
3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.



Frank Irizarry

SWORN TO AND SUBSCRIBED before me this 24 day of October 2007, by Frank Irizarry, who is personally known to me or who has produced FPL ID (type of identification) as identification and who did take an oath.



Notary Public, State of Florida

My Commission Expires:

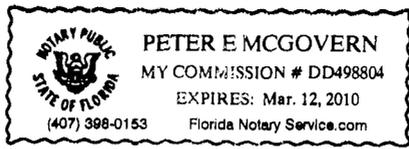


EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery)
Clause with Generating Performance) DOCKET NO. 070001-EI
Incentive Factor)
_____)

STATE OF FLORIDA)
) AFFIDAVIT OF GERARD J. YUPP
PALM BEACH COUNTY)

BEFORE ME, the undersigned authority, personally appeared Gerard J. Yupp who, being first duly sworn, deposes and says:

1. My name is Gerard J. Yupp. I am currently employed by Florida Power & Light Company ("FPL") as Director of Wholesale Operations in the Energy Marketing and Trading Division. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents and information for which I am listed as an affiant in Exhibit C and which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 07-164-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute contractual data such as pricing and other terms, payment records, and vendor and supplier rates, the disclosure of which would impair the efforts of FPL to contract for gas and oil procurement on favorable terms for the benefit of its customers, and would also impair the competitive interests of FPL and its vendors. Certain of the information would also place FPL at a disadvantage when coupled with other information that is publicly available. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

[Handwritten signature of Gerard J. Yupp]
Gerard J. Yupp

SWORN TO AND SUBSCRIBED before me this 23rd day of October 2007, by Gerard J. Yupp, who is personally known to me or who has produced personally known (type of identification) as identification and who did take an oath.

[Handwritten signature of Monica M. Schaefer]
Notary Public, State of Florida

My Commission Expires: 5/1/2010

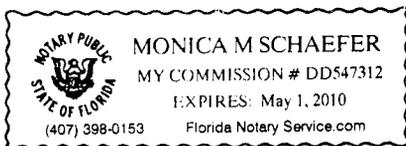


EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery)
Clause with Generating Performance) DOCKET NO. 070001-EI
Incentive Factor)
_____)

STATE OF FLORIDA)
) AFFIDAVIT OF ROBERT A. BIRCH
MIAMI-DADE COUNTY)

BEFORE ME, the undersigned authority, personally appeared Robert A. Birch who, being first duly sworn, deposes and says:

1. My name is Robert A. Birch. I am currently employed by Florida Power & Light Company ("FPL") as Manager of System Operation and Transmission Billing. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents and information for which I am listed as an affiant in Exhibit C and which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 07-164-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain competitively sensitive transmission service data that, if disclosed, would place FPL at a competitive disadvantage as well as harm the competitive interests of FPL's transmission customers. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

[Handwritten signature of Robert A. Birch]
Robert A. Birch

SWORN TO AND SUBSCRIBED before me this 23 day of October 2007, by Robert A. Birch, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.

[Handwritten signature of Lourdes V. Wongden]
Notary Public, State of Florida

My Commission Expires:

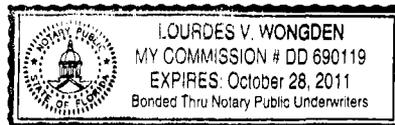


EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchase Power Cost Recovery)
Clause with Generating Performance)
Incentive Factor)
_____)

DOCKET NO. 070001-EI

STATE OF FLORIDA)
MIAMI-DADE COUNTY)

AFFIDAVIT OF OSVALDO J. LOM

BEFORE ME, the undersigned authority, personally appeared Osvaldo J. Lom who, being first duly sworn, deposes and says:

1. My name is Osvaldo J. Lom. I am currently employed by Florida Power & Light Company ("FPL") as Supervisor of Purchased Power Contracts. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents and information for which I am listed as an affiant in Exhibit C and which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 07-164-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain competitively sensitive data that, if disclosed, would place FPL at a competitive disadvantage. Certain proprietary confidential information concerns billing statements for purchase power from several entities, and the disclosure of this information would injure those entities in the marketplace. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

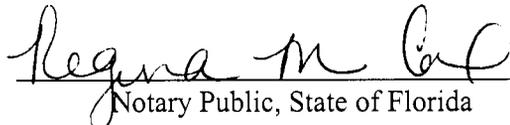
3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.



Osvaldo J. Lom

SWORN TO AND SUBSCRIBED before me this 23rd day of October 2007, by Osvaldo J. Lom, who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.



Notary Public, State of Florida

My Commission Expires:

