

State of Florida



Public Service Commission

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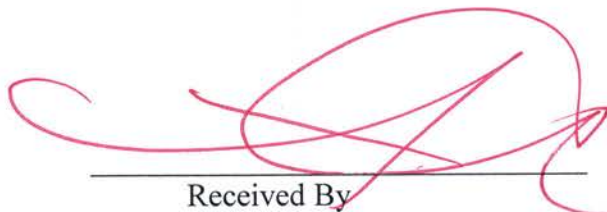
DATE: June 10, 2015
TO: Marguerite McLean, Records Technician, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 150007-EI
Company Name: Florida Power & Light
Company Code: EI802
Audit Purpose: Environmental Cost Recovery Clause
Audit Control No: 15-014-4-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 9, 2015.

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

cc: Bureau of Auditing (File copy)

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June 10th 2015

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STATE OF FLORIDA



MIAMI DISTRICT OFFICE
3625 NW 82ND AVENUE
SUITE 400
MIAMI, FL 33166-7602
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Public Service Commission

June 9, 2015

Mashinda Kazadi, Regulatory Analyst
Florida Power & Light Company
9250 West Flagler Street
Miami, FL 33174

**Re: Florida Power & Light Company
Environmental Cost Recovery Clause
Docket No. 150007-EI
Audit Control No. 15-014-4-1**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter is an index and copies of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing by workpaper reference. Please sign and date a copy of this letter indicating that you have received these documents. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F. A. C. in order to maintain this confidentiality. This request must be filed with the Commission Clerk within twenty-one days from today or these workpapers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)513-7820.

Sincerely,

Bety Maitre
Bety Maitre – Audit Manager
Public Utility Analyst III, APA

Supervisors Review: *[Signature]*

Received by: *[Signature]* Date: 6/9/15

Title: SI. Accountant

enclosures

cc: w/o Lynn M. Deamer, Chief of Auditing, APA
w/o Jeffery A. Small, Regulatory Analyst Supervisor, APA

INDEX OF CONFIDENTIAL WORKPAPERS
Florida Power & Light Company
Environmental Cost Recovery Clause
Docket No. 150007-EI, Audit Control No. 15-014-4-1

Item	Document Description	Type	WorkPaper Location	Pages
1	Internal Audit Notes	A	9	1
2	Sample Testing of Items 1 -5, 12 & 13	A	16-3/2	3
3	Sample # 1 Explanation	C	16-3/2-1	1
4	Sample # 2 Explanation	C	16-3/2-2	1
5	Printer Reclass	C	16-3/2-2/1	1
6	Sample # 3 to 5 Explanation	C	16-3/2-3	1
7	ESI Invoice: 3% Discount Issue	C	19-4/2-1	3
8	Siemens CCO #6 Invoice and Justification	C	19-4/2-2	12
9	FERC Form 1 SO2 and NOx	C	21-2	4
10	Revenue Rec. to Books	A	41-1	1
11	O&M Costs Per SAP	A	43-1	6
12	O&M Costs by Account	A	43-1/1	2
13	O&M Testing w/o Scherer	A	43-2	6
14	Salinity Reduction Costs Testing	A	43-2/1	4
15	O&M Explanations for #1-3 and #53-57	C	43-2/2	1
16	O&M Explanations for #42-49 and #51	C	43-2/3	2
17	Plant Scherer O&M Expenses	C	43-3	12
18	Plant Scherer Cost Summary for Sample Items # 12-32, 50, 60-75	A	43-3/1	1
19	Scherer O&M Testing	A	43-3/2	2
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Explanation for document type:

- A The document was created by the auditor from information provided by the company.
- C The document was provided by the company.