

**Exhibit B**

090007-EI  
**REDACTED**

**REDACTED DOCUMENTS**

**COM** \_\_\_\_\_  
**ECR** \_\_\_\_\_  
**GCL** \_\_\_\_\_  
**OPC** \_\_\_\_\_  
**RCP** | \_\_\_\_\_  
**SSC** \_\_\_\_\_  
**SGA** \_\_\_\_\_  
**ADM** \_\_\_\_\_  
**CLK** \_\_\_\_\_

DOCUMENT NUMBER-DATE

10558 OCT 14 8

FPSC-COMMISSION CLERK

*Copy*

COMPANY: FLORIDA POWER AND LIGHT  
TITLE: SAMPLE OF FEBRUARY 2008 CAIR PROJECT  
PERIOD: TYE 12/31/08  
DATE: AUGUST 5, 2009  
WORKPAPER:

REQUEST 6, CAIR PROJECT TEST OF FEBRUARY 2008

sample item No.	amount	description	ATTRIBUTES			
			1	2	3	4
1 2 3	\$ 1,584,235.49	The costs are related to SCR Installation for SJRPP Units 1 and 2 for compliance with CAIR and approved for ECRC recovery.	X	X	X	X
4 5 6 7 8 9 10 11 12 13	\$ 287,621.93	01/08 charges Scrubber All these technological controls are required to comply with the State of Georgia Multi-Pollutant Rule. The Baghouse will be used to control mercury emissions. The SCR to meet reductions for nitrogen oxide (Nox) and the Scrubber will meet necessary reductions for sulfur dioxide (SO2) This Purchase Order is to provide engineering services, labor and material for the installation of the Unit 2 Baghouse at Plant Scherer	X	X	X	X
14 15	\$ 3,055,500.00	U1 Superhtr Tube RPL [REDACTED] [REDACTED] provided the labor to replace the Finishing Super Heat Tubes in the Boiler, which is a job that was performed under the CAIR-800 MW Cycling project. The CAIR Project was initiated to implement strategies to comply with CAIR Annual Ozone Season Nox emissions requirements. Invoice: FPL Martin Plant Unit 1 Final Superheater Tube Replacement  Per Purchase Order: Invoice Schedule: \$3,055,500 upon delivery of materials to supplier's fabrication shop (PMR1)  \$3,055,500 upon delivery of materials to supplier's fabrication shop (PMR2)	X	X	X	X
4	\$ 144,010.15	The costs are related to SCR Installation for SJRPP Units 1 and 2 for compliance with CAIR and approved for ECRC recovery.	X	X	X	X
5	\$ 129,450.61	The costs are related to SCR Installation for SJRPP Units 1 and 2 for compliance with CAIR and approved for ECRC recovery.  01/08 charges Scrubber All these technological controls are required to comply with the State of Georgia Multi-Pollutant Rule. The Baghouse will be used to control mercury emissions. The SCR to meet reductions	X	X	X	X

16-17  
4-1

Source: Request 6

DOCUMENT NUMBER-DATE  
10558 OCT 14 08

COMPANY: FLORIDA POWER AND LIGHT  
 TITLE: SAMPLE OF CAIR OF PROJECT MARCH 2008  
 PERIOD: TYE 12/31/08  
 DATE: AUGUST 31, 2008  
 AUDITOR: Gabriela Leon

1 2 3 4 5 6 7 8 9 10 11 12 13 14	SAMPLE ITEM	AMOUNT	DESCRIPTION
	15	63,511.39	Payroll expense: Central Maintenance Long Term/Tactical Planner for all the 800MW Cycling ECRC Projects. The Long Term planning function that he provides on the 800 MW Cycling Project is the responsibility of gathering scope from the engineers, putting an estimate of labor materials together, and provide a schedule for execution. He also would take care of any long lead material purchase that would be needed. The tactical planning function he is responsible for providing the step-by- step procedures to perform the work. He is also responsible for refining the estimates with bidding and procurement and taking care of any other material purchases.
15 16 17	16 \$	13,009.53	<i>P.O. provide labor, supervision and equipment to perform insulation/scaffolding services at Manatee Unit 1</i> X X X X
18 19 20 21 22 23	17 \$	15,448.00	Heater Installation Total invoice is for \$14,550. The difference is taxes, according to Robert Leyva Purchase Order #4500405466 Appendix A -HP Turbine Heating Blankets Scope of Work and Specifications for Manatee Unit 1 (Rev. 1/28/08)
24			Internal Account Number 06382 070 314000 0917 0676
25	18 \$	36,711.61	<i>Same as 16</i> X X X X
26 27 28 29	19	\$59,191.00	Purchase Order 4500401958 Provide labor, supervision and equivalent to perform insulation/scaffolding services at the Manatee Plant Unit 1 Spring outage 2008 as per quotation dated December 2007. Outage is scheduled to start February 16, 2008. Purchase Contract [REDACTED] purchase Order
30 31 32			

54 / 16-17  
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 32

Company: Florida Power and Light  
 Title: Sample of the CAIR Project costs for the month of November 2008  
 Period: TYE 12/31/08  
 Date: August 1, 2009, August 13, 2009, August 26, 2009  
 Auditor: *Gabriela Leon*

Sample Item	Amount	Description	ATTRIBUTES			
			1	2	3	4

SOURCE: DOCUMENT RECORD REQUEST 5

1	4	\$ 604,984.57	same as sample 2	WP 16-17 6-1 +	X	X	X	X
2	5	\$ 1,724,550.08	same as sample 2		X	X	X	X
3	6	\$ 180,476.05	same as sample 2		X	X	X	X
4	7	\$ 248,887.07	same as sample 2		X	X	X	X
5	8		<p>provided the engineering of the materials to Upgrade the boiler and main steam drains, which is a job that was performed under the CAIR 800 MW cycling project. The CAIR project was initiated to implement strategies to comply with CAIR annual and Ozone Season Nox emission requirements.</p> <p>Per Purchase Order:            This PO is engineer's authority to provide Design and Engineering services for FPL's Martin and Manatee Station Boiler and Main Steam Drain Systems Upgrades</p>		X	X	X	X
	9	\$ 3,110,514.20	same as sample 2	WP 16-17 6-1 +	X	X	X	X
	10	\$ 65,479.17	same as sample 2		X	X	X	X
	11	\$ 69,685.59	same as sample 2		X	X	X	X

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 16-17  
 6-1

COMPANY:  
 TITLE:  
 PERIOD:  
 DATE:  
 AUDITOR:  
 WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS  
 TYE 12/31/08  
 JULY 31, 2009  
 GABRIELA LEON

A B C

DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
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	1	\$ 369,750.43	FROM 183.545 description of jv ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWIP. E and C Site Preparation Desoto sec site preparation contract	X	X	X	X
	2	\$ 1,384,583.00	Desoto Solar Energy Center Nov 2008 accruals Payment upon limited notice to proceed milestone Engineering and Construction for the DeSoto Solar Energy Center. This payment is for payment upon limited notice to proceed. Traced to the Contract.	X	X	X	X
	3	\$ 169,741.84	FROM 183.545 description of jv ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWIP. Greenfield Solar PV Environmental Desoto Solar PV Environmental	X	X	X	X
			The \$169,741.84 consisted of several items as shown on Wp. therefore, a sample was taken of 17 items as follows:				

Per Detail Transactions Report

1	\$	[REDACTED]	[REDACTED]	X	X	X	X
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COMPANY:  
 TITLE:  
 PERIOD:  
 DATE:  
 AUDITOR:  
 WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS  
 TYE 12/31/08  
 JULY 31, 2009  
 GABRIELA LEON

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	Item	amount	description				ATTRIBUTES			
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[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]

3	\$	885.48	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			Employee Payroll						X	X X X X
			Payroll for [REDACTED]							
			Traced to Change Basic Pay Printout and to Time Sheet							
			Data Entry View							

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	X	X X X X

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	X	X X X X

6	\$	2,500.00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			not tested immaterial							

7	\$	2,016.40	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
			not tested immaterial							
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	X	X X X X

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P2  
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COMPANY:

TITLE:

PERIOD:

DATE:

AUDITOR:

WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS

TYE 12/31/08

JULY 31, 2009

GABRIELA LEON

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES
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9 \$ 4,500.00

not tested immaterial

10 \$ 2,500.00

not tested immaterial

X X X X

X X X

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P3

COMPANY:  
 TITLE: SAMPLE RELATED TO ALL SOLAR PROJECTS  
 PERIOD: TYE 12/31/08  
 DATE: JULY 31, 2009  
 AUDITOR: GABRIELA LEON  
 WORKPAPER #:

A B C  
 DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
17	\$	3,450.00	not tested immaterial				
	\$	155,453.47					
4	\$	529,254.00	FROM 183,545 description of JV ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWIP. Greenfield Solar PV Engineering and Const Desoto Solar PV Eng and Const Support	X	X	X	X

Request 25, item 4 additional items

4	\$	529,254.00	is made up of several amounts and I decided to sample 22 items				
				X	X	X	X
				X	X	X	X

$\frac{16-25}{2}$

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COMPANY:

TITLE:

PERIOD:

DATE:

AUDITOR:

WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS

TYE 12/31/08

JULY 31, 2009

GABRIELA LEON

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

ATTRIBUTES

month	item	amount	description	ATTRIBUTES			
			[REDACTED]				
3	\$	1,634.62	Charges for FPL employee charges. Employee name: [REDACTED] same as above	X	X	X	X
4	\$	28,791.83	FPLE charges  Performance evaluations, bidding, engineering site development support, bid analysis and contracting. Audited the contractor environmental safety and health processes recommended improvement opportunities to management.	X	X	X	X
5	\$	24,783.80	FPLE charges  Engineering support for the solar PV project.	X	X	X	X
6	\$	15,046.41	FPLE charges  Provided cost monitoring and reporting; maintained and updated the project schedule.  Performance evaluations, bidding, engineering site development support, bid analysis and contracting.  Provided review of scope and project estimate. Participated in the review of scope and technical requirements for prospective contractors.	X	X	X	X
7	\$	28,980.74	FPLE charges Provided cost monitoring and reporting; maintained and updated the project schedule.	X	X	X	X
8	\$	25,744.45	FPLE charges  Performance evaluations, bidding, engineering, site development Provided direction and reviewed work products of assigned PC Specialist Provided costs monitoring and reporting; maintained and updated the Project schedule. Provided engineering support for the project schedule.	X	X	X	X
			[REDACTED]	X	X	X	X

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COMPANY:

TITLE:

PERIOD:

DATE:

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SAMPLE RELATED TO ALL SOLAR PROJECTS

TYE 12/31/08

JULY 31, 2009

GABRIELA LEON

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES
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[REDACTED]

X X X X

[REDACTED]

X X X X

[REDACTED]

X X X X

Professional services from August 9, 2008 to September 2008  
 Purchase Order 4500424566  
 PER INVOICE TASK 2 \$24,179.00  
 CHARGED PRIOR \$29,820.75 AND THE LIMIT IS \$54,000

[REDACTED]

X X X X

X X X X

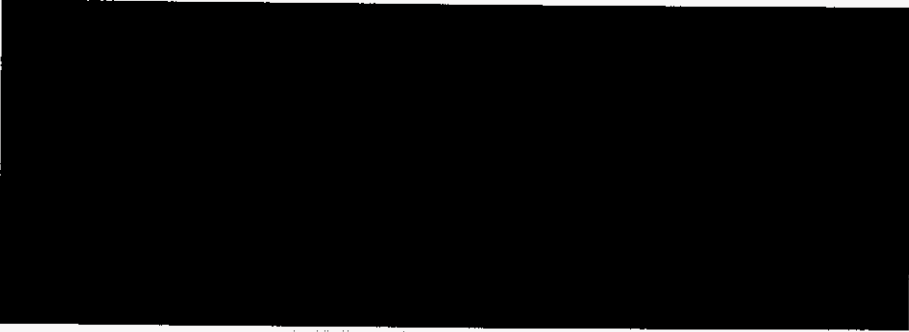
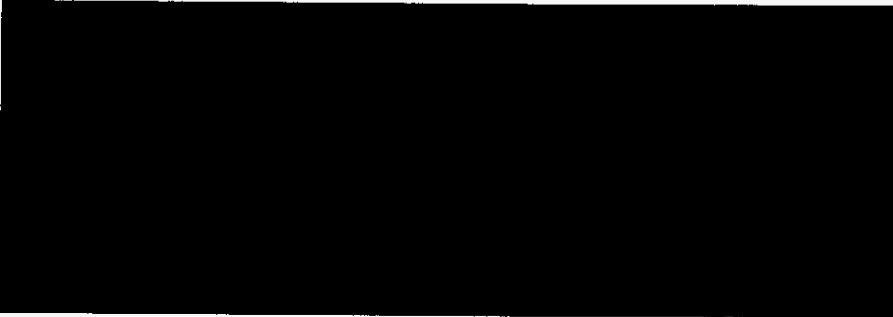

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P6

**COMPANY:**  
**TITLE:** SAMPLE RELATED TO ALL SOLAR PROJECTS  
**PERIOD:** TYE 12/31/08  
**DATE:** JULY 31, 2009  
**AUDITOR:** GABRIELA LEON  
**WORKPAPER #:**

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DOCUMENT RECORD REQUEST 4, 25, 28, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
			Order and deemed correct.				
15	\$	3,529.73	FPLE charges	X	X	X	X
			Involved in the negotiation of project contracts, purchase orders and change orders. Helped to target and evaluate key suppliers as needed. Audited the contractor environmental, safety and health processes recommended improvement opportunities to management,				
				X	X	X	X
17	\$	2,017.93	FPLE charges	X	X	X	X
			Provided cost monitoring and reporting maintained and updated the project schedule. Performance evaluations, bidding, engineering, site development support, bid analysis and contracting.				
18	\$	214.12	decided not to sample-immaterial	X	X	X	X
							
20	\$	4,230.77	Charges for FPL employee charges. Employee name: 	X	X	X	X
			Solar project payroll				
21	\$	35,272.27	FPLE charges	X	X	X	X
			Contributed to the identification of design criteria for hurricane wind loading and reviewed the resulting designs. Reviewed the predicted electrical output from the project and worked with the EPC contractor to agree upon testing criteria and procedures.				
22	\$	11,008.46	FPLE charges				
	\$	388,684.55					
			Provided cost monitoring and reporting; maintained and updated the project schedule. Involved in negotiations of project contracts, purchase orders, and change orders. Helped to target and evaluate key suppliers as needed.				

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COMPANY:

TITLE:

PERIOD:

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AUDITOR:

WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS

TYE 12/31/08

JULY 31, 2009

GABRIELA LEON

A B C

DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
			Prepare Martin County submittal documents and package.				
	2	\$ 83,067.38	Legal services Martin Plant Expansion Martin Plant Expansion	X	X	X	X
13	\$ 923,124.32		ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWIP.				
			Since this item is made up of several charges I took a sample of what makes up the \$923,124.32 request 29, has 23 sample items				
	1	\$ 23,103.22	FPLE charges 16, 3, 5, 20, 9, 19, 22, 12 Performance evaluations, bidding, engineering, site development support, bid analysis, contracting. Reviewed major material contracts. Reviewed major equipment vendors.				
	2	\$ 33,941.06	FPLE charges  Provided cost monitoring and reporting; maintained and updated the Project Schedule. Involved in negotiation of project contracts, purchase orders, and change orders. Helped to target and evaluate key suppliers as needed. Performance evaluations, bidding, engineering, site development support, bid analysis and contracting.				
	3	\$ 4,809.62	not tested immaterial				
	4	\$ 39,649.58	FPLE charges  Performed process model review and process design reviews Provided direction and reviewed work products of assigned PC specialist. Performance evaluation, bidding, engineering, site development support bid analysis and contracting. Involved in negotiation of project contracts, purchase orders and change orders. Helped to target and evaluate key suppliers as needed.	X	X	X	X
	5	\$ 4,443.72	Employee Expense Report Air Fare -Juno Beach Martin Solar Guardian Meeting	X	X	X	X
				X	X	X	X
	7	\$ 118.34	not tested immaterial				
	6	\$ 1,198.13	Employee expense Report- for Airline Tickets meeting with solar providers	X	X	X	X
				X	X	X	X
	10	\$ 4,809.62	not tested immaterial				
	11	\$ 22,072.27	FPLE charges  Performance evaluations, bidding, engineering and development support	X	X	X	X

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**COMPANY:**  
**TITLE:** SAMPLE RELATED TO ALL SOLAR PROJECTS  
**PERIOD:** TYE 12/31/08  
**DATE:** JULY 31, 2009  
**AUDITOR:** GABRIELA LEON  
**WORKPAPER #:**

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
			bid analysis and contracting. Provided direction and reviewed work products of assigned PC Specialist. Involved in negotiation of project contracts, purchase orders, and change orders. Helped to target and evaluate key suppliers as needed. Provided cost monitoring and reporting, maintained and updated the Project Schedule.				
12	\$	1,534.00	not tested immaterial				
13	\$	37,241.02	FPLE charges	X	X	X	X
			Reviewed the predicted electrical output from the project and worked with the EPC contractor to agree upon testing criteria and procedures. Provided cost monitoring and reporting; maintained and updated the Project Schedule. Reviewed major material contracts.				
			[REDACTED]	X	X	X	X
			[REDACTED]	X	X	X	X
			[REDACTED]	X	X	X	X
			[REDACTED]	X	X	X	X
17	\$	37,275.41	<b>FPLE CHARGEBACKS</b>  Negotiated contract terms with Construction contractor and major equipment vendors. Reviewed major material contracts. Performance evaluations, bidding, engineering, site development support, bid analysis and contracting. Provided review of scope and project estimate. Participated in the review of scope and technical requirements for prospective contracts.	X	X	X	X
18	\$	30,386.22	FPLE charges	X	X	X	X

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COMPANY:

TITLE:

PERIOD:

DATE:

AUDITOR:

WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS

TYE 12/31/08

JULY 31, 2009

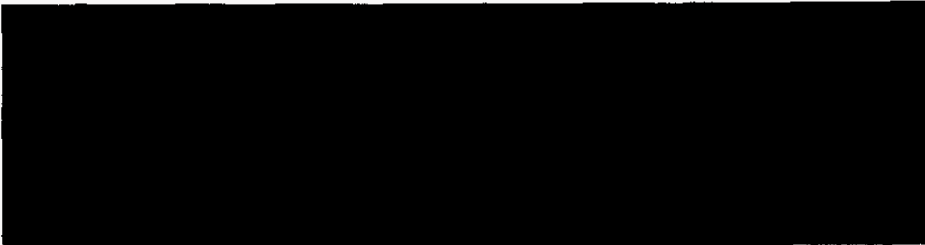

GABRIELA LEON

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
			Legal assistance. Performed process model review and process design reviews. Processed invoices. Provided direction and reviewed work products of assigned PC Specialists.				
19	\$	4,809.62	not tested immaterial				
20	\$	31,884.99	FPLE charges	X	X	X	X
			Performance evaluations, bidding, engineering, site development support, bid analysis and contracting. Performed process model review and process design.				
				X	X	X	X
22	\$	2,814.00	Air Fare- for Martin Solar Kick Off Meeting, Meeting on Martin Mirror Selection, and meeting on Solar Team Building	X	X	X	X
				X	X	X	X

16-25  
2

P11

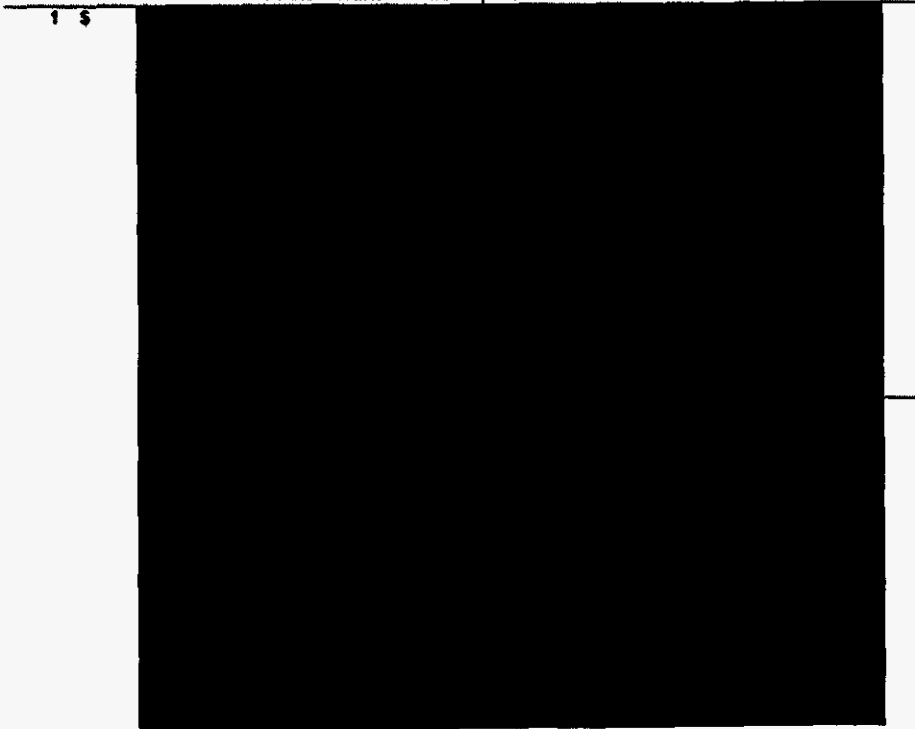
COMPANY:  
 TITLE:  
 PERIOD:  
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 AUDITOR:  
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SAMPLE RELATED TO ALL SOLAR PROJECTS  
 TYE 12/31/08  
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A B C

DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	Item	amount	description	ATTRIBUTES			
	1	\$ 369,750.43	FROM 183.545 description of jv ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWIP. E and C Site Preparation Desoto sec site preparation contract	X	X	X	X
	2	\$ 1,384,583.00	Desoto Solar Energy Center Nov 2006 accruals Payment upon limited notice to proceed milestone Engineering and Construction for the DeSoto Solar Energy Center. This payment is for payment upon limited notice to proceed. Traced to the Contract.	X	X	X	X
	3	\$ 169,741.84	FROM 183.545 description of jv ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWIP. Greenfield Solar PV Environmental Desoto Solar PV Environmental	X	X	X	X
			The \$169,741.84 consisted of several items as shown on Wp. therefore, a sample was taken of 17 items as follows:				
			Per Detail Transactions Report	X	X	X	X



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 2

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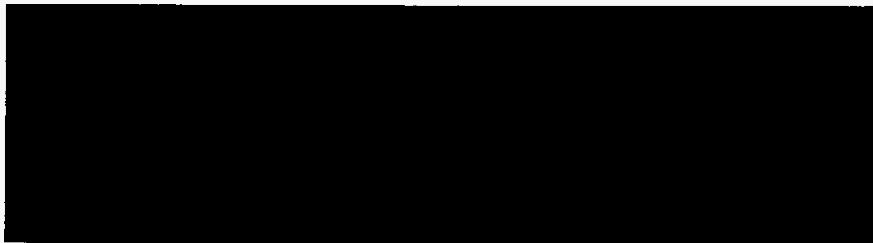
COMPANY:  
 TITLE: SAMPLE RELATED TO ALL SOLAR PROJECTS  
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 AUDITOR: GABRIELA LEON  
 WORKPAPER #: A B C

DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	Item	amount	description	ATTRIBUTES
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3	\$	885.46	Employee Payroll Payroll for [redacted] Traced to Change Basic Pay Printout and to Time Sheet Data Entry View	X X X X
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6	\$	2,500.00	not tested immaterial	X X X X
7	\$	2,016.40	not tested immaterial	X X X X



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COMPANY:

TITLE:

PERIOD:

DATE:

AUDITOR:

WORKPAPER #:

SAMPLE RELATED TO ALL SOLAR PROJECTS

TYE 12/31/08

JULY 31, 2009

GABRIELA LEON

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES
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9 \$ 4,500.00

not tested immaterial

10 \$ 2,500.00

not tested immaterial

X X X X

X X X X

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COMPANY: TITLE: SAMPLE RELATED TO ALL SOLAR PROJECTS  
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 WORKPAPER #: A B C

DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X

17 \$ 3,460.00

not tested immaterial

\$ 155,463.47

4 \$ 529,254.00

FROM 183.545  
 description of yr  
 ECRC approval granted 12/08. 183 Deferred Debit  
 account transferred to Capital for CWIP.  
 Greenfield Solar PV Engineering and Cnst  
 Desoto Solar PV Eng and Cnst Support

X X X X

Request 25, Item 4 additional items

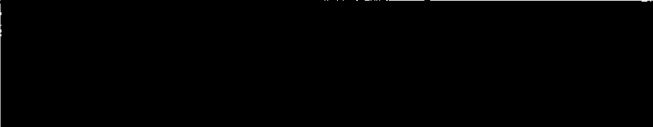

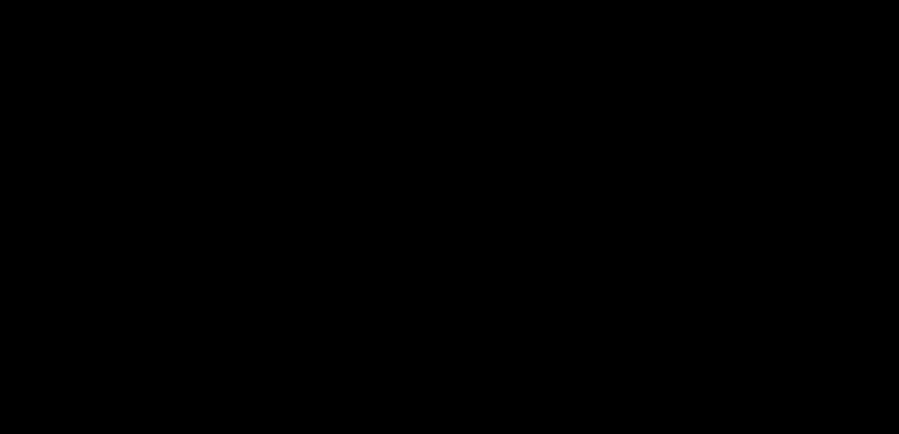
4 \$ 529,254.00 is made up of several amounts  
and I decided to sample 22 items

				X	X	X	X
				X	X	X	X

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 P.1

COMPANY:  
 TITLE: SAMPLE RELATED TO ALL SOLAR PROJECTS  
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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	item	amount	description	ATTRIBUTES			
							
3	\$	1,634.62	Charges for FPL employee charges. Employee name:  same as above	X	X	X	X
4	\$	28,791.83	FPLE charges  Performance evaluations, bidding, engineering site development support, bid analysis and contracting. Audited the contractor environmental safety and health processes recommended improvement opportunities to management.	X	X	X	X
5	\$	24,783.80	FPLE charges  Engineering support for the solar PV project.	X	X	X	X
6	\$	15,046.41	FPLE charges  Provided cost monitoring and reporting; maintained and updated the project schedule.  Performance evaluations, bidding, engineering site development support, bid analysis and contracting.  Provided review of scope and project estimates. Participated in the review of scope and technical requirements for prospective contractors.	X	X	X	X
7	\$	28,080.74	FPLE charges Provided cost monitoring and reporting; maintained and updated the project schedule.	X	X	X	X
8	\$	25,744.45	FPLE charges  Performance evaluations, bidding, engineering, site development Provided direction and reviewed work products of assigned PC Specialist Provided costs monitoring and reporting; maintained and updated the Project schedule. Provided engineering support for the project schedule.	X	X	X	X
				X	X	X	X

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SAMPLE RELATED TO ALL SOLAR PROJECTS

TITLE:

TYE 12/31/08

PERIOD:

JULY 31, 2009

DATE:

GABRIELA LEON

AUDITOR:

WORKPAPER #:

A

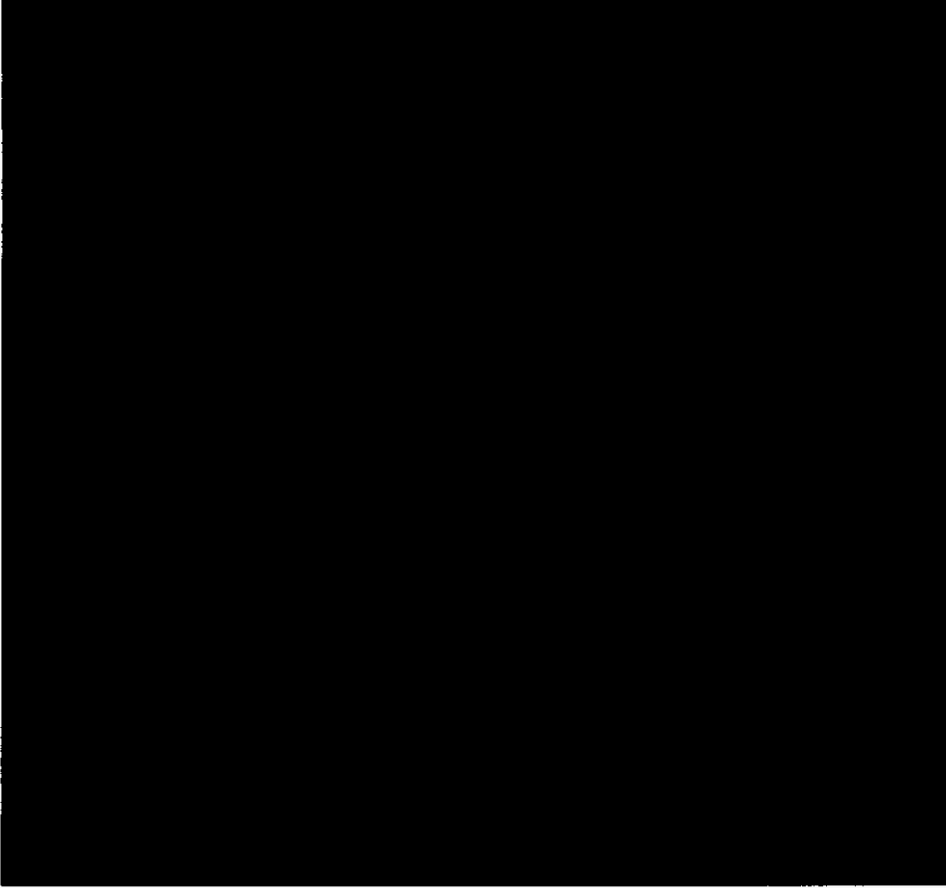
B

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

ATTRIBUTES

month	item	amount	description	attributes
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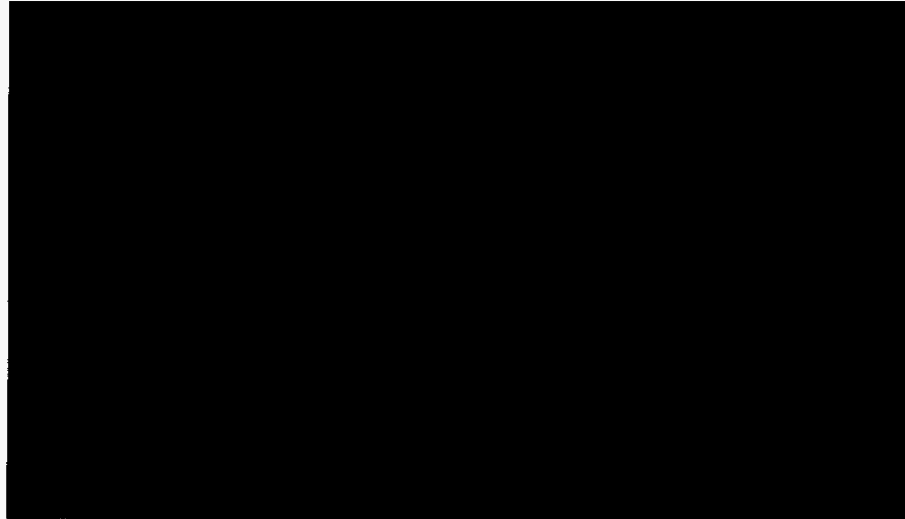


X X X X

X X X X

X X X X

Professional services from August 8, 2008 to September 2008  
 Purchase Order 4506424565  
 PER INVOICE TASK 2 \$24,179.00  
 CHARGED PRIOR \$29,820.75 AND THE LIMIT IS \$54,000



X X X X

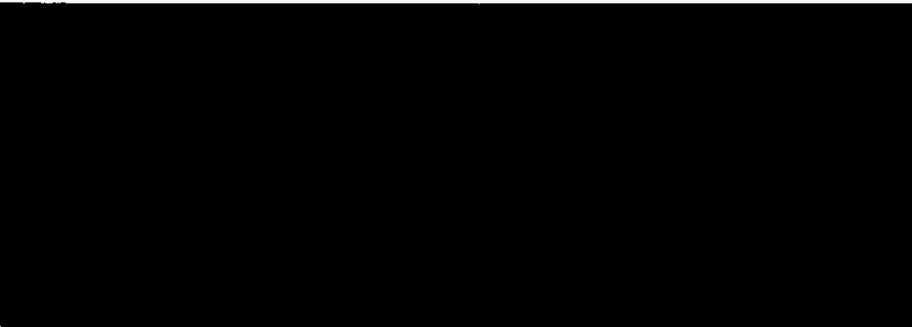
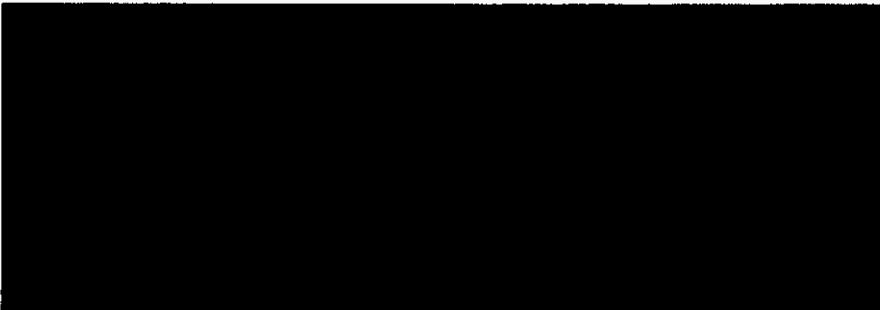
X X X X

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**COMPANY:**  
**TITLE:** SAMPLE RELATED TO ALL SOLAR PROJECTS  
**PERIOD:** TYE 12/31/08  
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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	Item	amount	description	ATTRIBUTES			
			Order and deemed correct.				
15	\$	3,529.73	FPLE charges	X	X	X	X
			Involved in the negotiation of project contracts, purchase orders and change orders. Helped to target and evaluate key suppliers as needed. Audited the contractor environmental, safety and health processes recommended improvement opportunities to management,				
				X	X	X	X
17	\$	2,017.93	FPLE charges	X	X	X	X
			Provided cost monitoring and reporting maintained and updated the project schedule. Performance evaluations, bidding, engineering, site development support, bid analysis and contracting.				
18	\$	214.12	decided not to sample-immaterial				
				X	X	X	X
20	\$	4,230.77	Charges for FPL employee charges. Employee name: John D H Solar project payroll	X	X	X	X
21	\$	35,272.27	FPLE charges	X	X	X	X
			Contributed to the identification of design criteria for hurricane wind loading and reviewed the resulting designs. Reviewed the predicted electrical output from the project and worked with the EPC contractor to agree upon testing criteria and procedures.				
22	\$	11,008.46	FPLE charges				
	\$	388,684.65					
			Provided cost monitoring and reporting; maintained and updated the project schedule. involved in negotiations of project contracts, purchase orders, and change orders. Helped to target and evaluate key suppliers as needed.				

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				ATTRIBUTES			
month	item	amount	description				
	5	\$295,741.43	Engineering Construction NASA Solar PV NASA Solar PV Engineering and Construction Development Support	X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
				X	X	X	X
	1	\$ 73,740.84	Professional services FPL Martin Plant Final revision of submittal exhibits to match revised Plan Conceptual drainage engineering	X	X	X	X

Request 28, item 12 decided to sample two items since the \$338,844.82 was made up of several items.

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month	Item	amount	description	ATTRIBUTES			
			Prepare Martin County submittal documents and package.				
	2	\$ 83,067.38	Legal services Martin Plant Expansion Martin Plant Expansion	X	X	X	X
13	\$	923,124.32	ECRC approval granted 12/08. 183 Deferred Debit account transferred to Capital for CWMP.				
Since this item is made up of several charges I took a sample of what makes up the \$923,124.32 request 29, has 23 sample items							
1	\$	23,103.22	FPLE charges 16, 3, 5, 20, 9, 19, 22, 12 Performance evaluations, bidding, engineering, site development support, bid analysis, contracting. Reviewed major material contracts. Reviewed major equipment vendors.				
2	\$	33,941.06	FPLE charges  Provided cost monitoring and reporting; maintained and updated the Project Schedule. Involved in negotiation of project contracts, purchase orders, and change orders. Helped to target and evaluate key suppliers as needed. Performance evaluations, bidding, engineering, site development support, bid analysis and contracting.				
3	\$	4,809.62	not tested immaterial				
4	\$	39,649.56	FPLE charges  Performed process model review and process design reviews Provided direction and reviewed work products of assigned PC specialist. Performance evaluation, bidding, engineering, site development support bid analysis and contracting. Involved in negotiation of project contracts, purchase orders and change orders. Helped to target and evaluate key suppliers as needed.	X	X	X	X
5	\$	4,443.72	Employee Expense report Air Fare -Juno Beach Martin Solar Guardian Meeting	X	X	X	X
				X	X	X	X
7	\$	118.34	not tested immaterial				
8	\$	1,198.13	Employee expense Report- for Airline Tickets meeting with solar providers	X	X	X	X
				X	X	X	X
10	\$	4,809.62	not tested immaterial				
11	\$	22,072.27	FPLE charges  Performance evaluations, bidding, engineering and development support	X	X	X	X

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month	item	amount	description	ATTRIBUTES			
			bid analysis and contracting. Provided direction and reviewed work products of assigned PC Specialist. Involved in negotiation of project contracts, purchase orders, and change orders. Helped to target and evaluate key suppliers as needed. Provided cost monitoring and reporting, maintained and updated the Project Schedule.				
12	\$	1,534.00	not tested immaterial				
13	\$	37,241.02	FPLE charges		X	X	X X
			Reviewed the predicted electrical output from the project and worked with the EPC contractor to agree upon testing criteria and procedures. Provided cost monitoring and reporting; maintained and updated the Project Schedule. Reviewed major material contracts.				
			[REDACTED]		X	X	X X
			[REDACTED]		X	X	X X
			[REDACTED]				
			[REDACTED]		X	X	X X
			[REDACTED]				
17	\$	37,275.41	FPLE CHARGEBACKS		X	X	X X
			Negotiated contract terms with Construction contractor and major equipment vendors. Reviewed major material contracts. Performance evaluations, bidding, engineering, site development support, bid analysis and contracting. Provided review of scope and project estimates. Participated in the review of scope and technical requirements for prospective contracts.				
18	\$	30,386.22	FPLE charges		X	X	X X

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DOCUMENT RECORD REQUEST 4, 25, 26, 27, 28, 29, 30, 31

month	Item	amount	description	ATTRIBUTES			
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Legal assistance. Performed process model review and process design reviews.  
 Processed invoices.  
 Provided direction and reviewed work products of assigned PC Specialists.

19 \$ 4,809.62

not tested immaterial

20 \$ 31,864.99

FPLE charges

X X X X

Performance evaluations, bidding, engineering, site development support, bid analysis and contracting.  
 Performed process model review and process design.



X X X X

22 \$ 2,814.00

Air Fare- for Martin Solar Kick Off Meeting, Meeting on Martin Mirror Selection, and meeting on Solar Team Building

X X X X



X X X X

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