

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery
clause with generating performance incentive
factor.

DOCKET NO. 100001-EI
ORDER NO. PSC-10-0089-CFO-EI
ISSUED: February 22, 2010

ORDER GRANTING FLORIDA POWER & LIGHT COMPANY'S
SECOND REQUEST FOR EXTENSION OF CONFIDENTIAL CLASSIFICATION
(DOCUMENT NOS. 03798-05, 03799-05, AND 04083-05)

This Order addresses the continuation of confidential treatment for certain material Florida Power & Light Company (FPL) provided Florida Public Service Commission Staff ("staff") pursuant to Audit Control No. 05-031-4-1 (Document Nos. 03798-05, 03799-05, and 04083-05). These documents consist of selected portions of staff's working papers prepared during the "Florida Power & Light Capacity Cost Recovery Clause Audit for the Year Ended December 31, 2004." By Order No. PSC-05-0727-CFO-EI, issued July 6, 2005, in Docket No. 050001-EI, the Commission initially granted confidential classification of the documents for a period of 18 months. On January 5, 2007, pursuant to Section 366.093(4), Florida Statutes (F.S.), and Rule 25-22.006(9), Florida Administrative Code (F.A.C.), FPL requested that confidential treatment of the information contained in Document Nos. 03798-05, 03799-05, and 04083-05 be extended for an additional 18 months; that request was granted by Order PSC-07-0884-CFO-EI, issued October 31, 2007, in Docket No. 070001-EI. In the instant Request for Second Extension of Confidential Classification ("2nd request"), FPL now requests that confidentiality of portions of the documents be extended for an additional 18 months. In its 2nd request, FPL states that the period of confidential classification granted by Order No. PSC-07-0884-CFO-EI will soon expire and that a reduced portion of the information covered by that Order warrants continued treatment as proprietary and confidential business information within the meaning of Section 366.093, F.S. FPL has provided a new justification matrix and affidavits to clearly describe which portions of the material previously granted confidential classification it believes merit continued confidential classification. This 2nd request was filed in Docket No. 090001-EI.

FPL contends that the information covered by its 2nd request includes internal auditing controls and reports of internal auditors as defined by Section 366.093(3)(b), F.S. FPL also submits that certain information concerns security measures, systems or procedures (paragraph (c)); bids or other contractual data (paragraph (d)); and competitive interests, the disclosure of which would impair the competitive business of the provider of information (paragraph (e)). FPL further contends that some of the information is related to customer specific account information, the disclosure of which may harm some customers' competitive interests, and that it is FPL's policy to protect sensitive customer information from public disclosure. FPL states that no significant changes have occurred since the issuance of Order No. PSC-07-0884-CFO-EI to render the information stale or public. In addition, FPL states that it has maintained the confidentiality of the documents and materials. As a result, FPL requests that portions of the information previously granted confidential classification by Order No. PSC-07-0884-CFO-EI be

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accorded continued confidential classification for an additional 18-month period. A Table specifically identifying the information for which FPL seeks continued confidential classification is attached hereto as Attachment A.

Ruling

Upon review, it appears the above-referenced information, specifically described in the table in Attachment A, satisfies the criteria set forth in Section 366.093(3), F.S., for continued classification as proprietary confidential business information. The information constitutes “internal auditing controls and reports of internal auditors;” “security measures, systems or procedures;” “information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms;” and/or “information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information” as described by Section 366.09.3(3)(b),(c),(d), and (e), F.S. The information has not become stale or public. Further, the Commission’s records retention policy requires audit documents be retained by the Commission for a period of 25 years; thus, the documents cannot be returned to the source. Finally, none of the documentation discussed herein contains any information regarding the compensation of FPL executives. Accordingly, FPL’s request for an extension of confidential treatment of specified portions of the information contained in Document Nos. 03798-05, 03799-05, and 04083-05, as detailed in Attachment A, shall be granted.

Pursuant to Section 366.093(4), F.S., the information for which confidential classification is granted herein shall remain protected from disclosure for a period of 18 months from the date of issuance of this Order. At the conclusion of the 18-month period, the confidential information will no longer be exempt from Section 119.07(1), F.S., unless FPL or another affected person shows, and the Commission finds, that the records continue to contain proprietary confidential business information.

Based on the foregoing, it is

ORDERED by Commissioner Nathan A. Skop, as Prehearing Officer, that Florida Power & Light Company’s Request for Extended Confidential Classification of information contained in Document Nos. 03798-05, 03799-05, and 04083-05, as specifically described in Attachment A, is granted. It is further

ORDERED that the information in Document Nos. 03798-05, 03799-05, and 04083-05 for which confidential classification has been granted shall remain protected from disclosure for a period of 18 months from the date of issuance of this Order. It is further

ORDERED that this Order shall be the only notification by the Commission to the parties of the date of declassification of the materials discussed herein.

By ORDER of Commissioner Nathan A. Skop, as Prehearing Officer, this 22nd day of February, 2010.



NATHAN A. SKOP
Commissioner and Prehearing Officer

(S E A L)

LCB

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

ATTACHMENT A
FPL 2004 Capacity Cost Recovery Clause
Audit Control No 05-031-4-1

Workpaper No.	Description	No. of Pages	Line No. / Col No.
9	List of Internal Audits	1	All
41-2/1	Account numbers on capacity revenue calculation	17	p. 1, Col. A, lines 1-30 p. 2, Col. A, lines 1-17 p. 3, Col. A, lines 1-30 p. 4, Col. A., line 1 p. 5, Col. A., lines 1-30 p. 6, Col. A, lines 1-30 p. 7, Col. A, lines 1-30 p. 8, Col. A, lines 1-30 p. 9, Col. A, lines 1-28 p. 10, Col. A, lines 1-3 p. 11, Col. A, lines 1-30 p. 12, Col. A, lines 1-30 p. 13, Col. A, lines 1-17 p. 14, Col. A, lines 1-7 p. 15, Col. A, lines 1-23 p. 16, Col. A, lines 1-3 p. 17, Col. A, lines 1-2
41-2/2	Billing Statements	16	p. 1, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A- 28A Col. F, lines 8-9, 19A-31A, line 31 p. 2, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31 p. 3, Col. A, line 3, Col. B Col. B, line 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, line 8-9, 19A-31A, line 31 p. 4, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31

Workpaper No.	Description	No. of Pages	Line No. / Col No.
			<p>p. 6, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 7, Col. A, line 3, Col. B Col. B, line 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 8, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28a Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 9, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, liens 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 10, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 11, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A- 28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 12, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31</p> <p>p. 13, Col. A, line 3, Col. B Col. B, lines 5-30</p>

Workpaper No.	Description	No. of Pages	Line No. / Col No.
			Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, line 31 p. 14, Col. A, line 3, Col. B Col. B, lines 5-30 Col. C, lines 3, 6, 10-12, 15-16 Col. D, lines 8-9, 21A-28A Col. E, lines 8-9, 21A-28A Col. F, lines 8-9, 19A-31A, line 31
42-1	QF-Actual Purchased Power & Other Billing Summary	1	All
42-2	QF-Actual Purchased Power & Other Billing Summary	1	All
43-1	1988 Agreement	2	All
43-1/1-1	Actual Purchased Power & Other Billing Summary	1	All
43-2	1988 Agreement	2	All
43-2/1-1	Check Request	2	p. 2, All
43-2/1-2	Actual Purchased Power & Other Billing Summary	1	All
44-1	SJRPP Purchased Power Actual	3	p. 1, All p. 2 Col. A, lines 8-10 Col. C, lines 12-20 Col. D, lines 12-19 p. 3, All
44-1/1	Billing No. 205	1	All
44-1/1-1	Invoice No. 205	1	Col. B, line 9 Col. C, lines 12-20 Col. D, lines 12-19
44-1/2	Debit Service	2	p. 1 Col. A, lines 2-4, 20-21 Col. B, lines 5-6, 20-22 Col. D, lines 5-6 p. 2 Col. A, lines 2-4 21-22 Col. B, lines 6-7, 23 Col. D, lines 6-7
44-1/2-1	SJRPP Revenue Requirements	3	All
44-1/2-2	Debit Service	2	All
44-1/2-2/1	Check Request	2	p. 1, lines 7-10 p. 2, lines 7-10
44-1/3	Transmission Capability	1	Col. A, lines 2-4, 20-21 Col. B, lines 6, 20-22 Col. C, line 5 Col. E, lines 6
44-1/3-1	Semi-Annual	2	All

Workpaper No.	Description	No. of Pages	Line No. / Col No.
	Transmission Billing		
44-1/3-1/1	Check Request	2	p. 1, lines 6-10 p. 2, lines 6-10
44-1/4	CCRA Payment Schedule	1	Col. A, lines 2-4, 13-14
44-1/4-1	CCRA Payment Schedule	2	All
44-1/4-1/1	Check Request	2	p. 1, line 6-9 p. 2, line 6-9
44-1/5	Property Taxes	2	p. 1, Col. A, line 5 Col. B, line 5 p. 2, All
44-1/5-1	Property Taxes	1	Line 8
44-1/6	Cost of Operations	1	All
44-1/6-1	Check Request	2	p. 1, lines 6-9 p. 2, lines 6-9
44-1/6-2	Billing #206	1	All
44-1/6-2/1	Fuel Inventory Analysis	4	All
44-1/6-2/1-1	Reimbursement of JEA's Cost of Coal & Petcoke	3	All
44-1/6-2/1-1/1	Check Request	2	p. 1, lines 6-9 p. 2, lines 6-9
44-1/6-3	Interest Received	2	All
44-2	SJRPP Purchased Power Accrual	3	p. 1, All p. 2, line 10, Col. C, Lines 13-21, Col. D, Lines 13-20 p. 3, All
44-2/1	Cost of Operations #208	1	All
44-2/1-1	Billing #208	1	Col. B, line 9 Col. C, lines 12-20 Col. D, lines 12-19
44-2/2	Cost of Operations #209	1	All
44-2/2-1	Check Request	2	p. 1, lines 6-9 p. 2, lines 6-9
44-2/2-2	Actual Billing #209	1	All
44-2/2-2/1	Fuel Inventory Analysis	4	All
44-2/2-2/1-1	JEA's Cost of Coal & Petcoke	3	All
44-2/2-2/1-1/1	Payment Coupon	1	Col. A, lines 1, 23 Col. C, line 6 Col. D, line 18
44-2/2-2/1-1/2	Check Request	1	Lines 6-9
44-2/2-3	Interest Received	2	All
44-3/1-1	SJRPP Suspension Accrual	1	All

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44-3/1-1/1	Deferred Interest	1	Col. A, lines 1-3, Col. C, line 5, Lines 20-28
45-1	S-T Capacity Journal Voucher	1	Col. A, lines 1-18
45-1/1	Invoice	2	p. 1, lines 8-12, Col. C. lines 23-46, Col. D, lines 23-46, Col. G, lines 20-47, Col. I, lines 20-46, Col. J, lines 20-47 p. 2, line 4, Col. B, lines 15-16, Col. C, lines 15, 17-18, Col. D, line 15, Col. E, lines 15, 17-18, 20-22, 24-26
45-1/1-1	Purchase Statement	1	Line 4, Col. B, lines 14-16, Col. E, lines 14, 17-18
45-1/1-2	Invoice	2	p. 1, Col. F, lines 10-12, Col. I, lines 10-15, p. 2, line 1, Col. A, lines 6-43, 46-47
45-1/2	Invoice	1	Col. B, lines 13-15, Col. C, lines 17, 24-25, Col. D, lines 17, 24-25, 30-34, 36-40
45-1/2-1	Purchase Statement	3	p. 1, line 4, Col. B, lines 14-22, Col. C, lines 14, 20, Col. D, lines, 14,20, Col. E, lines 14, 20, 23-24, 31-33 p. 2, line 4, Col. B, lines 14-31, 34-36, Col. C, lines 14, 29, 32, 38, Col. D, line 29, Col. E, lines 14, 20, 23, 26, 29, 32, 34, 37-38, Col. A, lines 40-42, Col. B, lines 40-42 p. 3, line 3, Col. F, lines 7-30
45-1/3	Invoice	1	Col. C, line 14-20, Col. D, lines 13-20, Col. E, lines 14-21, 24-26, 30, 33, 38-39, 42
45-1/3-1	Purchase Statement	4	p. 1, line 4, Col. B, lines 15-17, Col. C, lines 16, 19-20, Col. D, line 15, Col. E lines 15, 18-20, Col A, lines 22-24, lines 27-29 p. 2, line 4, Col. B, lines 15-17, Col. C, lines 15, 19-20,

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			Col. D, line 15, Col. E, lines 15, 18-20, 22-24 p. 3, line 4, Col. B, lines 15-18, Col. C, lines 15, 17, 19-20 Col. D, lines 15, 17, Col. E, lines 15, 17, 19-20, 22-24 p.4, line 1, Col. F, lines 6-25, 27, 29
45-1/4	Invoice	1	Col. A, line 18, Col. B, Lines 15, 17, Col. C, Lines 15, 17-20, 38-39
45-1/4-1	Purchase Statement	3	p. 1, line 5, Col. B, lines 16-18, Col. C, lines 16, Col. D, lines 16, 19, 21-22, Col. A, lines 24-26, 29 p. 2, line 5, Col. B, lines 15-17, Col. C, lines 15, 18-19, Col. D, line 15, Col. E, lines 15, 18-19, 21-23 p. 3, line 1, Col. F, lines 5-60
45-1/5	Invoice	3	p. 1, Col. B, lines 8-11 Col. C, lines 8-10, Col. D, lines 8-12, 17-18, 25-29 p. 2 line 3, Col. B, lines 12-14, Col. C, lines 12, 16-17, Col. D, line 12, Col. E, lines 12, 15-17, 19-21 p. 3 line 1, Col. F, lines 5-33
45-1/6	Invoice	5	p. 1, Col. A, lines 4, 10, 14-17, Col. B, lines 5, 20-21,27-28, Col. C, lines 6-8, 35- 39 p. 2, Col. A, lines 14-28, 36-37 p. 3, Col. A, lines 14-23 p. 4, line 3, Col. B, lines 10-29, Col. C, lines 10, 25, 28, 31 - 32, Col. D, lines 10, 25, 28, Col. E, lines 10, 16, 19, 22, 25, 28, 30-32,37 p. 5, line 1, Col. F, lines 5-18,20, 22
45-1/7	Invoice	3	p. 1, Col. B, lines 8-11, 14-16, Col. C, lines 8-11, 14-16, Col. D, lines 8-11, 14-18, 29, 30, 32, 34-38 p. 2, line 3, Col. B, lines 13-30, Col. C, lines 13, 25, 28, 32-33, Col. D, lines 13, 25, 28, Col. E, lines 13, 19, 22, 25, 28, 31-33, 38-40

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			p. 3, line 1, Col. F, lines 5-32
45-1/8	Invoice	3	p. 1, Col. A, line 8, Col. B, lines 8, 10-11, 17-18, Col. C, lines 8, 12, 26 p. 2, line 3. Col. B, lines 14-15, Col. C, lines 14, 17-18, Col. D, line 14, Col. E, lines 14, 16-18, 20-22 p. 3, line 1, Col. F, lines 5-33
45-1/9	Actual S-T Capacity Purchase	1	Lines 5, 8, 11, 14, Col. A, lines 1-4, 6-7, 9-10, 12-13, 15-19, 21-22, 23-29, 31-49, Col. B, lines 1-4, 6-7, 9-10, 12-13, 15-19, 21-29, 31-49, Col. C, Lines 9-10, 15-19, 21, 23-29, 39, 42-43,45, 47-49
45-2	S-T Capacity Journal Voucher	3	p. 1 , Col. A, lines 1-6 p. 2, Col. A, lines 23-48, Col. AA, lines 20-21, Col. B, lines 8-10, 20-48, Col. C, lines 20-48, Col. D, lines 20-48 p. 3, Col. B, lines 8-9, Col. E, lines 8-13, Col. G, lines 8-9, Col. H, Lines 8-13
45-2/1	L-T Capacity Payment	1	Col. A, lines 1-11
45-2/1-1	Invoice	6	p.1, Col. A, lines 1-3, Col. B, lines 9-11, 16-18, Col. C, lines 14, 21-22, Col. D, lines 14, 21-22, 27, 30, 32-34 p. 2, Col. A, lines 13, 15, 18, Col. B lines 13, 15, 18, Col. C, Lines 13, 15, 18, 24-25, 29, 32, 41 p. 3, Col. A, lines 13, 16, Col. B, lines 13, 16, Col. C, lines 13, 16-17, 22, 25, 35 p. 4, Col. B, line 27, Col. C, lines 11, 16, 19-23, Col. D, lines 13, 18, 26, 33-34, 38, 40, Col. E, lines 6-8 p. 5, Col. B, lines 9-12, 15-17, Col. C, lines 9-12, 15-17, Col D, lines 9-12, 15-17, 19 p. 6, Col, A, lines 14, 17, 20, 23, Col. B, Lines 9-10, 12-13, 15-16, 18-19, 21-22, 24-25, 27, 29, 31-32, 35-37, 40- 41,44-45,47-49, 51-52, 55-57, 59-61, 63- 68, Col. C, Lines 9-10, 12-13, 15-16, 18-19,

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			21-22,24-25, 27, 29, 31-32, 35-37, 40-41, 44-45, 47, 49, 51-52, 55-60, 63-64, 68, Col. D, lines 18-19, 24-25, 31-32, 35-37, 40-41, 44-45, 51-52, 55-57, 63-65, 68, Col. E, lines 18-19, 24-25, 31, 36, 50, 57, 63
45-3	Invoice	3	p. 1, line 14 p.2, Col. B, lines 8-10, Col. C, lines 23-44, Col. E, lines 20-46, Col. F, lines, 20, 23-44, Col. G. lines 20-46 p. 3, Col. F, lines 8-9, Col. G, lines 8-9
45-3/1	Invoice	6	p. 1, Col. A, lines 1-5 p. 2, Col. B, lines 9-11, 16-18, Col. C, lines 14, 21-22, 33-34, Col. D, lines 9, 14, 21-22 p. 3, Col. A, lines 14, 17, 20, Col. B, lines 14, 16, 19, Col. C, Lines 14, 16, 19, 24-25, 42 p. 4, Col. A, lines 16, 18, Col. B, lines 16, 18, Col. C, lines 16, 18-19, 25, 28, 37 p. 5, Col. B, lines 7, 15-18, Col. C, lines 9, 21, 29-30, 37-40 p. 6, lines 7, 10-13, Col. B, lines 17-19, Col. C, lines 23-25, Col. D, lines 17-20, 23-25, Col. E. lines 17-19, 23-27, 36-37
45-4	Invoice	2	p. 1, line 11 p. 2, Col. B, lines 8-12, Col. C, lines 23-27, Col. D, lines 20-31, Col. E, lines 20, 23-27, Col. F, lines 20-31
45-4/1	Invoice	6	p. 1, Col. A, lines 1-5 p. 2, Col. B, lines 9-11, 16-18, Col. C, line 14, Col. D, lines 9, 14, 21-22, Col. A, lines 32-37 p. 3, Col. B, lines 16, 18-19, Col. C, lines 16, 18-19, Col. D, Lines 16, 18-19, 25-26, 31, 34, 42 p. 4, Col. A, lines 24, 27, Col. B, lines 16, 18, Col. C, lines 16, 18, Col. D, lines 16, 18-19, 35, p. 5, Col. A, line 27, Col. B, lines 11, 19-22, Col. C, lines 13, 25-26, 32-33,

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			Col. D, Lines 1-4, 37, 39 p. 6, lines 7, 11-14,16, Col. B, lines 18-21, 24-26, Col. C, lines 18-21,24-26, Col. D, Lines 18-21,24-29, 40-41
47-1/1	Journal Voucher	3	p. 2, line 5 p. 3, lines 11-12
47-1/1-1	Payment Coupon	1	Line 2, Col. A, lines 27, 29-31, 33-34, Col. B, Line 10, Col. C, lines 19, 28, 33, Col. D. Lines 28, 33, 36
47-1/1-1/1	Invoice	5	p. 1, line 4, Col. A, lines 9-48, Col. B. lines 9, 14, 19, 24, 29, 34, 39, 44, Col. C, Lines 9, 14, 19, 24, 29, 34, 39, 44, Col. D, lines 9, 14, 19,24,29, 34,39,44 p. 2, line 4, Col. A, lines 5-53, Col. B, lines 5, 10, 15, 20, 25, 30, 35, 40, 45, 50, Col. C, lines 5, 10, 15, 20, 25, 30, 35, 40,45, 50, Col. D, lines 5, 10, 15, 20, 25, 30, 35, 40, 45, 50 p. 3, line 4, Col. A, lines 5-47, Col. B, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, 42, 45, Col. C, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, 42, 45, Col. D, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, 42, 45 p. 4, line 4, Col. A, lines 5-48, Col. B, lines 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47, Col. C, lines 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47, Col. D, lines 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47 p. 5 line 4, Col. A, lines 5-34, 37-39, Col. B, lines 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 36, Col. C, lines 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 36, Col. D, lines 5, 8, 11, 14, 17, 20, 23, 26, 29, 32, 35, 36
47-1/1-1/1-1	Walker Revenue Client	1	Line 0, Col. A, lines 1-36, Col. B, lines 1-36, Col. C, line 1-36
47-1/1-4	Payment Coupon	1	Line 2, Col. A, lines 26, 29-38,

Workpaper No.	Description	No. of Pages	Line No. / Col No.
			Col. B, lines 10, 18A, 28, 31, 35, Col. C, lines 28, 31, 35, Col. D, lines 43-48, line 40
47-1/1-4/1	Invoice	2	p. 1, line 4, Col. A, lines 15-17, 23-25, Col. B, lines 15, 20-21, Col. C, line 15, Col. D, lines 15, 19-21 p. 2 Col. A, line 4, Col. B, lines 14-16, 22-24, Col. C, lines 14, 19-20, Col. D, line 14, Col. E, lines 14, 17, 19-20
47-1/1-4/2	Invoice	7	p. 1, line 4, Col. A, lines 14-49, Col. B, lines 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47, Col. C, lines 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47, Col. D, lines 14, 17, 20, 23, 26, 29, 32, 35, 38, 41, 44, 47 p. 2, line 4, Col. A, lines 7-48, Col. B, lines 7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37, 40, 43, 46, Col. C, lines 7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37, 40, 43, 46, Col. D, Lines 7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37, 40, 43, 46, p. 3, lines 4, Col. A, lines 6-49, Col. B, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, 42, 45, 48, Col C, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 39, 42, 45, 48, Col. D, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36 39, 42, 45, 48, p. 4, line 4, Col. A. lines 7-48, Col B, lines 7, 10, 13, 16, 19 22, 25, 28, 31, 34, 37, 40, 43, 46, Col. C, lines 7, 10, 13, 16, 19, 22,25,28,31, 34,37, 40,43, 46, Col. D, lines 7, 10, 13, 16, 19, 22, 25, 28, 31, 34, 37, 40, 43, 46 p. 5, line 4, Col. A, lines 6-34, 38-40, Col. B, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, 36, 36A, Col. C, 6, 9, 12, 15, 18, 21, 24, 27, 30, 33, Col. D, lines 6, 9, 12, 15, 18, 21, 24, 27, 30, 33

Workpaper No.	Description	No. of Pages	Line No. / Col No.
			p. 6, lines 2, 5, 9, 18, 26, 28-30, 32 p. 7, lines 2, 5, 9, 18, 26, 28-30, 32
47-1/1-4/3	Walker Revenue Client	1	Line 0, Col. A, lines 1-36, Col. B, lines 1-36, Col. C, lines 1-3
47-2/1	Journal Voucher	2	p. 2, Col. F, lines 1-2
47-2/1-1	Payment Coupon	1	lines 3, 6, 12, 20, Col. A, lines 28, 31-36, Col. B, lines 20, 30, 34, Col. C, lines 30, 34, 38
47-2/1-1/1	Invoice	5	p. 1, line 4, Col. A, lines 14-52, Col. B, lines 14, 18, 23, 28, 33, 38, 43, 48, Col. C, lines 14, 18, 23, 28, 33, 38, 43, 48, Col. D, lines 14, 18, 23, 28, 33, 38, 43, 48 p. 2, line 4, Col. A, lines 6-55, Col. B, lines 6, 11, 16, 21, 26, 31, 36, 41, 46, 51, Col. C, lines 6, 11, 16, 21, 26, 31, 36, 41, 46, 51, Col. D, lines 6, 11, 16, 21, 26, 31, 36, 41, 46, 51 p. 3, line 4, Col. A, lines 7-44, Col. B, lines 7, 12, 17, 19, 21 23, 25, 27, 29, 31, 33, 35, 37, 39, 41,43, Col. C, lines 7, 12, 17, 19, 21, 23, 25 ,27, 29, 31, 33, 35, 37, 39, 41, 43, Col. D, lines 7, 12, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37,39, 41, 43 p. 4, line 4, Col. A, lines 6-43, Col. B, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. C, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. D, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42 p. 5, line 4, Col. A, lines 6-33, Col. B, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 35, Col. C, lines 6, 8, 10, 2, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, Col. D, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32
47-2/1-1/1-1	Walker Revenue Client	1	Line 0, Col. A, lines 1-36,

Workpaper No.	Description	No. of Pages	Line No. / Col No.
			Col. B, lines 1-36, Col. C, lines 1-36
47-2/1-4	Payment Coupon	2	p.1, lines 2, 5, 10, Col. A. lines 27, 29-36, Col. B, lines 20, Col. C, lines 29, 33, Col. D, lines 29, 33, 38, 41, 42, 43, 44, 46, 48A p. 2, line 4, Col. A, lines 15-19, 23-25, Col. B, lines 15, 20, 21, Col. C, line 15, Col. D, lines 15, 18, 20-21
47-2/1-4/1	Daily Energy Sale Transaction	3	All
47-2/1-4/2	Invoice	6	p. 1, line 4, Col. A, lines 14-44, Col. B, lines, 14, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, 39, 41, 43, Col. C, lines 14, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, 39, 41, 43, Col. D, line 14, 17, 19, 21, 23, 25, 27, 29, 31, 33, 35, 37, 39, 41, 43 p. 2 line 4, Col. A, lines 6-43, Col. B, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. C, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. D, line 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42 p. 3, line 4, Col. A, lines 6-43, Col. B, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. C, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. D, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42 p. 4, line 4, Col. A, lines 6-43, Col. B, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. C, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, Col. D, lines 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42 p. 5, line 4, Col. A, 6-20, 26-28, Col. B lines 6, 8, 10, 12, 14, 16, 18, 23, 24, Col. C, lines 6, 8, 10, 12, 14, 16, 18,

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			Col. D, lines 6, 8, 10, 12, 14, 16, 18, 21, 23, 24 p. 6 line 4, Col. A, lines 15-17, 21-23, Col. D, lines 15, 18-19
47-2/1-4/3	Walker Revenue Client	1	Line 1, Col. A, lines 1-38, Col. B, lines 1-38, Col. C, lines 1-38
47-2/1-4/4	Payment Coupon/Walker Revenue Client	2	p. 1, line 2, Col. A, lines 5, 27, 30-32, Col. B, lines 9, 19, Col. C, line 29, Col. D, lines 29, 34 p. 2, line 1 , Col. A, lines 3-38, Col. B, lines 3-38, Col. C, lines 3-38
48-1	Transmission of Electric by Others	1	Col. A, lines 1-11
48-1/1	Transmission of Electric by Others	1	Col. A, line 1, lines 4-13, Col. B, lines 2-13
48-1/1-1	Florida Power Corp.	2	p. 1, Col. A, lines 1-2, Col. F, lines 5-60 p. 2, Col. A, lines 1-2, 5, 17, Col. E, lines 5-13
48-1/2	Transmission of Electric by Others	2	p. 1, Col. A, lines 1-39, Col. B, lines 1-39 p. 2, Col. A, line 1-24A, 29-34A
48-1/2-1	JEA Invoice	1	Col. A, lines 1, 29-30, Col. B, lines 6-27
48-1/3	LG & E Energy Marketing Invoice	1	Col. A, lines 18, 20 Col. B, lines 5-17
48-1/4	EMT Transmission	1	Col. A, lines 4-15, Col. B, lines 4-15, Col. D, Lines 15-21, 25-28 Col. E, lines 28, Col. F, Lines 29-36
48-1/4-1	Reliant Energy Service	1	Col. A, line 1, Col. B, lines 5-62
48-1/5	EMT Transmission	2	p. 1, Col. E, lines 4-12, Col. F, lines 4-12, Col. D, lines 24-27 p. 2, Col. A, lines 2-8
52-1/2	Security Sample Testing	19	p.1 , Col. A, lines 2- 12, 14-22, 27-29, Col. B, Lines 2-12, 14-22, 27- 29, Col. C, lines 2-12, 14-22, 26-29 p. 2, Col. A, lines 2-8, 13-23, 27-28, 30-38, Col. B, lines 2-8, 13-23, 27-28, 30-38, Col. C, lines 2-8, 13-23, 27, 28, 30-38, Col. D, lines 27-30

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			<p>p. 3, Col. A, lines 2-10, 14-18, 20-25, 27-34 Col. B, lines 2-10, 14-18, 20-25, 27-34, Col. C, lines 2-10, 14-18, 20-25, 27-34 p. 4, Col. A, lines 2-25, 27-36, Col. B, lines 2-25, 27-36, Col. C, lines 2-25, 27-36, Col. B, line 42, Col. C, lines 40,42 p. 5, Col. A, lines 3, 5-7, 9-10, 12, 14-15, 17, 19-24, 29, Col. B, lines 3, 5-7, 9-10, 12, 14-15, 17, 19-24, 28, Col. C, lines 3-7, 10, 12, 14-15, 17, 19-24 p. 6, Col. A, lines 3, 5-6, 8, 10-26, 30-36 Col. B, lines 3, 5-6, 8, 10-26, 30-36, Col. C lines 3, 5-6, 8, 10-26, 30-36 p. 7, Col. A, lines 2-14, 16-30, 32-46, Col. B, lines 2-14, 16-30, 32-46, Col. C, lines 2-14, 16-30, 32-46 p. 8, Col. A, lines 2-4, 6-12, 14-16, 18-20, 24-28, 30-38, Col. B, 2-4, 6-12, 15-16, 18-20, 24-28, 30-38, Col. C, lines 2-4, 6-12, 14-16, 18-20, 24-28, 30-38 p. 9, Col. A, lines 2-9, 11-22, 26-30, 32-35, 37-38, Col. B, lines 2-9, 11-22, 26-30, 32-35, 37-38, Col. C, lines 2-9, 11-22, 26-30, 32-35, 37-38, Col. D, lines 18-25 p. 10, Col. A, lines 1-39, Col. B, lines 1-39, Col. C, lines 1-39 p. 11, Col. A, lines 1 - 31, Col. B, lines 1-31, Col. C, lines 1-31 p. 12, Col. A, lines 1-7, 9-19, 21-45, Col. B Lines 1-7, 9-19, 21-45, Col. C, lines 1-5, 9-19, 21-45 p. 13, Col. A, lines 2-6, 8-20, 22-26, 30-35, 37-40, Col. B, lines 8- 20, 22-26, 30-35, 37- 40, Col. C, lines 8-20, 22-26, 30-35, 37-40 p. 14, Col. A, lines 1-4, 6-8, 10-11, 13-22, 24- 29, 31-38, Col. B, Lines 1-4, 6-8, 10-11, 13-22, 24-29, 31-38, Col. C, lines 1-4, 6-8-10- 11, 13-22, 24-29, 31-38</p>

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			<p>p. 15, Col. A, lines 2-21, 23-24, 26-36,38-39, 41-42, Col. B, lines 2-21, 23-24, 26-36, 38-39, 41-42, Col. C, lines 2-21, 23-24, 26-36, 38-39, 41-42 p. 16, Col. A, lines 2-5, 9-31, 33-38, 40-42, Col. B, lines 2-5,9-2, lines 2-5, 9-3 1, 31, 33-38, 40-42, Col. C, lines 2-5, 9-31 33-38, 40-42 p. 17, Col. A, lines 2-23, 25-30, 32-46, Col. B, lines 2-23, 25-30, 32-46, Col. C, lines 2-23, 25-30, 32-46 p. 18, Col. A, lines 1-6 8-20, 22, 24, 26-37, 39, Col. B, lines 1-6, 8-20, 22, 24, 26-37, 39, Col. C, lines 1-6, 8-20, 22, 24, 26-37, 39, Col. D, lines 1-4 p. 19, Col. A, lines 1-9, 11, Col. B, lines 1-9, 11-12, 14-15, Col. C lines 1-9, 12-15, Col. D, lines 11-17</p>
52-1/3-1	SJRPP Security Project	2	<p>p. 1, lines 5-9, 17, 22 28, 31, 33, 35-40 p. 2, Col. A, lines 2, 4, Col. B, lines 2, 4, Col. C, lines 2, 4, Col. D, Lines 3, 5, Col. E, lines 8-9</p>
52-1/3-1/1	SJRPP Security Project	1	<p>Line 2, Col. A, lines 1- 9, 11, Col. B, lines 1-11</p>
52-1/3-1/2	SJRPP Security Project	3	<p>p. 1, lines 1-3, 6 p. 2, lines 1-5 p. 3, Col. A, lines 2, 5, 10, 12, 17, 19, 21-25, 27, 29, 32-36, 38, 40, Col. B, lines 2, 5, 10, 12, 17, 19, 21-25, 29, 32-35, 38, 40, Col. C, Lines 2, 5, 10, 12, 17, 19, 21-23, 25, 29, 32- 35, 38, 40, Col. D, Lines 2, 5, 10, 12, 17, 19, 21-23, 25, 29, 32- 35, 38, 40, Col. E Lines 2, 5, 10, 19, 21-23, 25, 29, 32-35, 38, 40, Col. F, lines 2, 5, 10, 12, 17, 19, 21-23, 25, 27, 29, 32-36, 38, 40</p>
52-1/3-1/3	SJRPP Security Project	3	<p>p. 1, Col. A, lines 1-10, Col. B, lines 1-9, 11- 13 p. 2, lines 3-16, 18-21 p. 3, Col. A, lines 1-10 Col. B, lines 1-9, 11 -13</p>
52-1/5	Security Sample Testing	4	<p>p. 1, Col. A, lines 1-6, 8, 10, 14-15, 17-20,</p>

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