

070432-EI
REDACTED

EXHIBIT B

DOCUMENT NUMBER-DATE

09577 OCT 1968

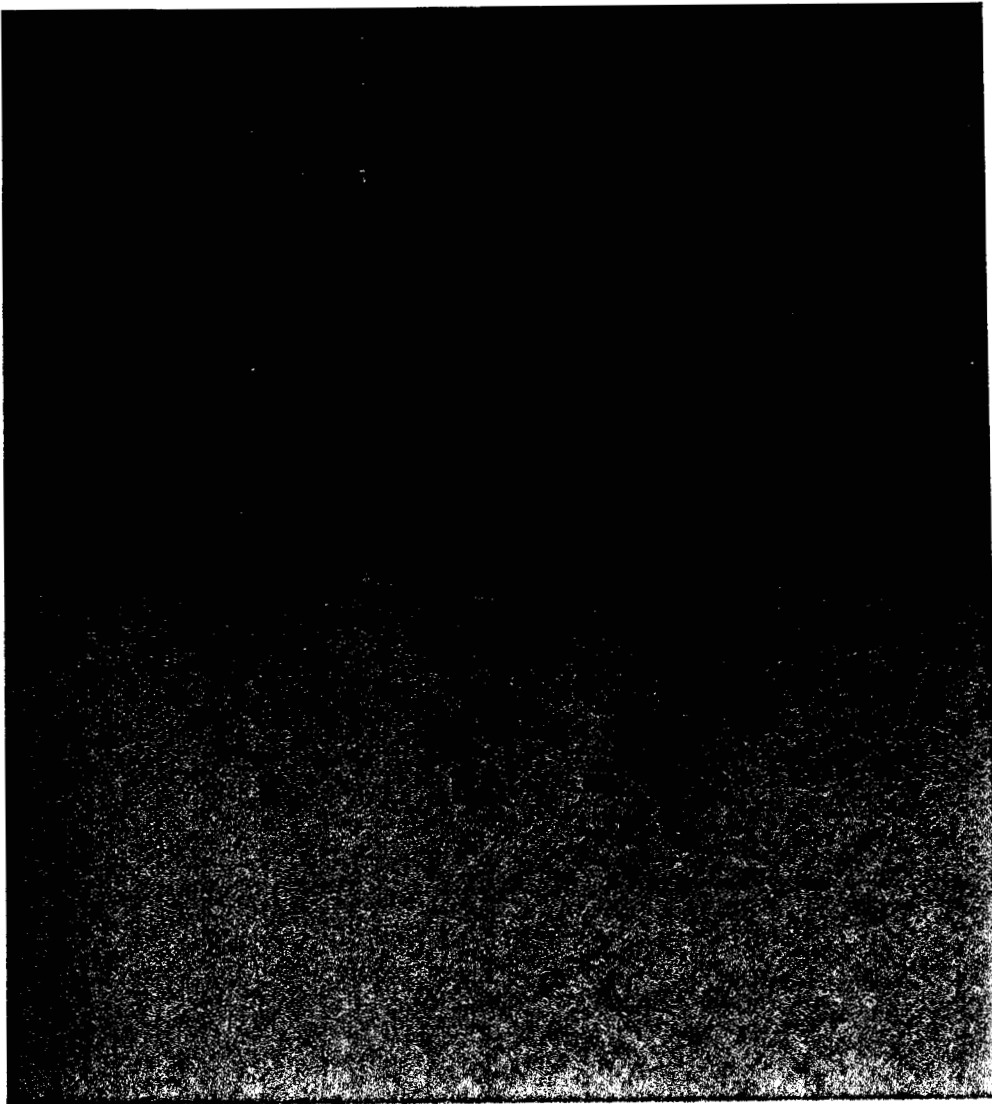
FPSC-COMMISSION CLERK

II. AUDIT FINDINGS

43-3/3-6

AUDIT FINDING NO. 1

SUBJECT: TERMINATION FEE



AUDIT FINDING NO. 2

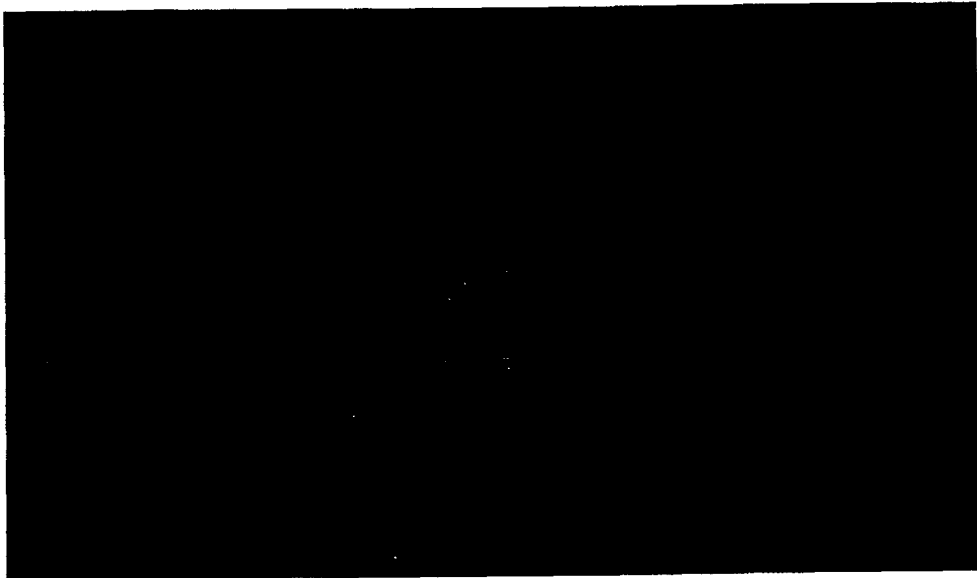
43-3/21

SUBJECT: PAYROLL AND RELOCATION COSTS

AUDIT ANALYSIS: Included in the \$34.5 million of the Glades Power Park Project was \$1,858,346.29 of Florida Power & Light payroll and \$126,314.83 of relocation costs for the hiring of two new employees, [REDACTED]. The costs are as follows:

Description	Payroll
Engineering/Construction - Power Plant	892,737.66
Engineering/Construction - Transmission	28,677.57
	<u>921,415.23</u>
Site Certification/Permitting - Corp. Communications	166,512.58
Site Certification/Permitting - Environmental	142,487.50
Site Certification/Permitting - Legal	39,559.07
Site Certification/Permitting - Other	151,260.18
Site Certification/Permitting - Transmission	150,537.03
Site Certification/Permitting - E&C Proj. Management	286,574.70
Site Certification/Permitting - Engineering Support	-
	<u>936,931.06</u>
Total	<u>1,858,346.29</u>
Relocation - [REDACTED]	52,029.40
Relocation - [REDACTED]	14,059.50
Relocation - [REDACTED]	5,992.96
Relocation - [REDACTED]	12,000.00
Relocation - [REDACTED]	27,168.12
Relocation - [REDACTED]	15,064.85
	<u>126,314.83</u>
Total	<u>126,314.83</u>
Vice President of Engineer Travel Expense	
The primary vendor for the advanced technology considered at the FGPP project are located in Japan. The trip to Japan was taken by Vice-president of Engineering & Construction to solicit competitive, favorable equipment pricing for three major pieces of equipment: the boiler, steam turbine & pollution control equipment.	4,148.14
Total	<u>4,148.14</u>

These employees were hired to work on the Glades Power Park Project, thus the majority of the relocation costs were allocated to this particular project. [REDACTED] was the project construction director. [REDACTED] was the project construction manager. Although the Glades Power Park Project did not materialize, these employees are still on the company's payroll, which indicates that they are currently



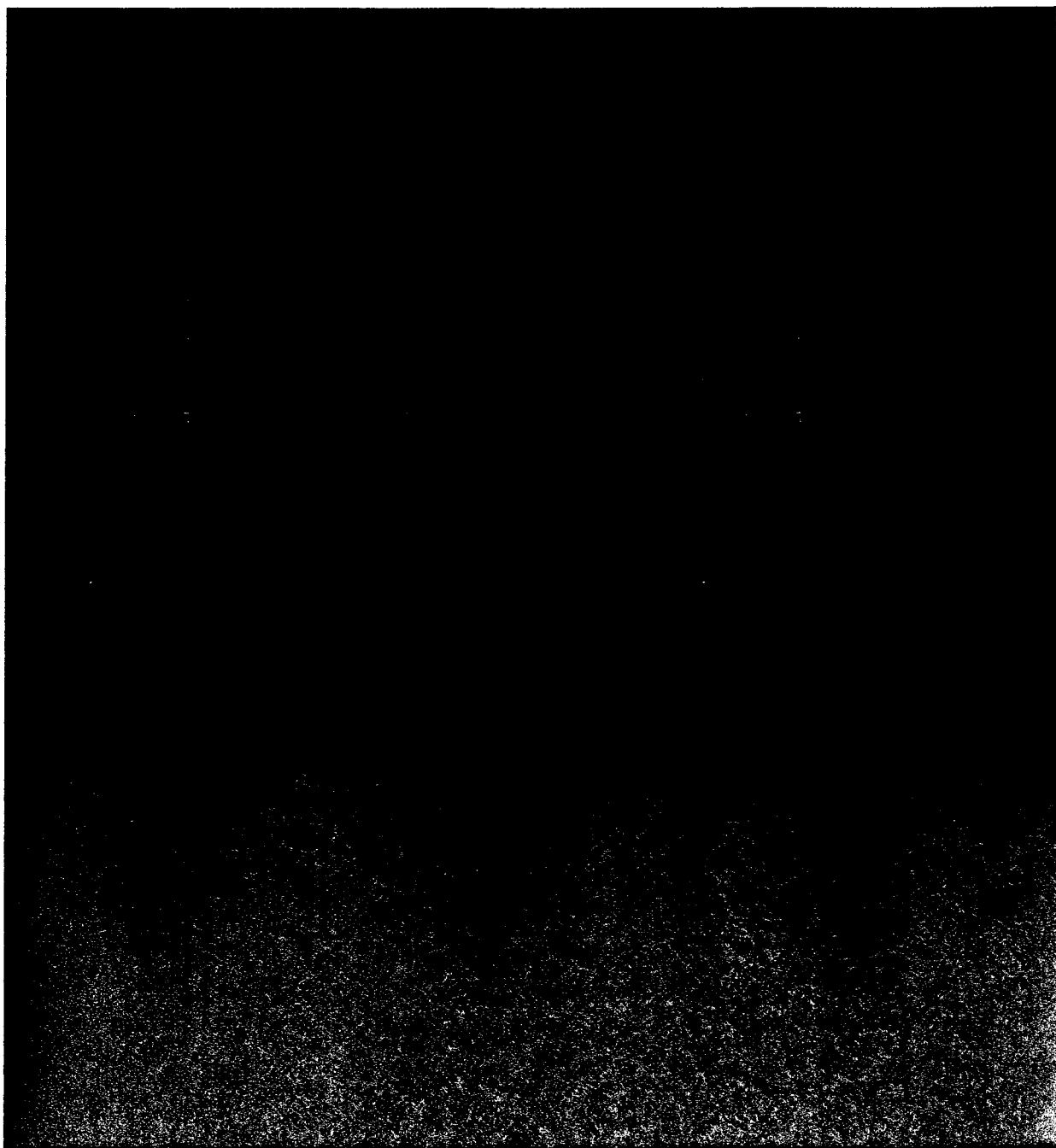
EFFECT ON LEDGER: This finding is for informational purpose only.

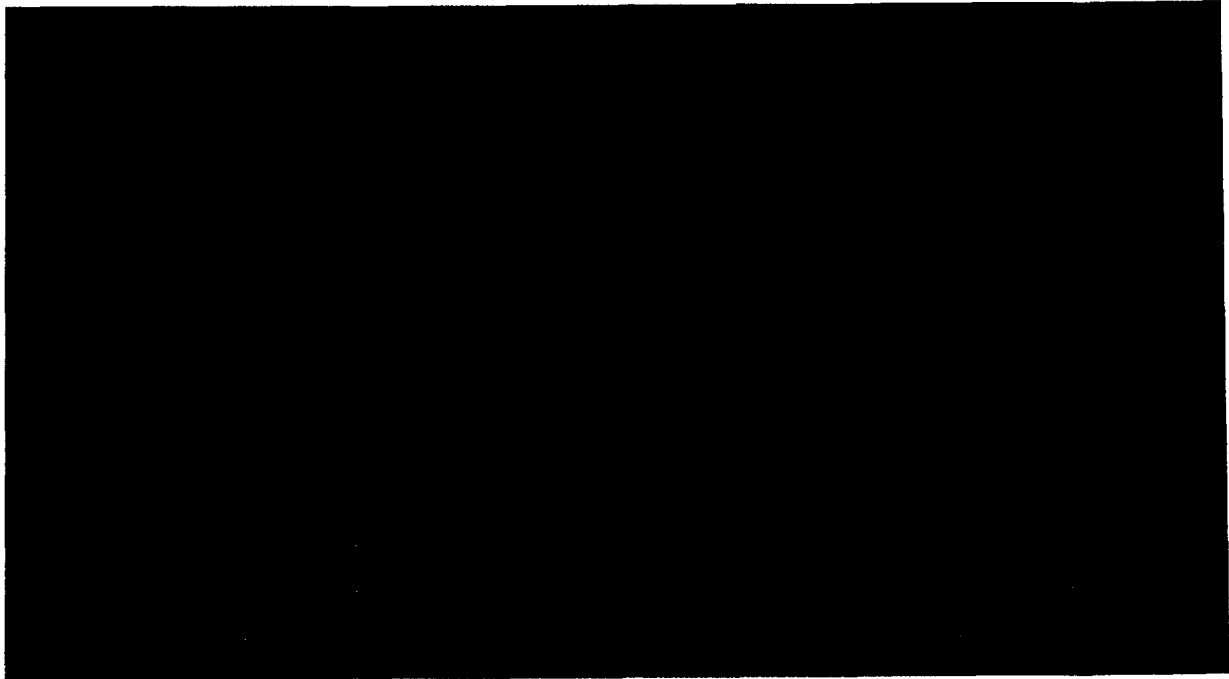
EFFECT ON THE FILING: This finding is for informational purpose only.

II. AUDIT FINDINGS

AUDIT FINDING NO. 1

SUBJECT: TERMINATION FEE





EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

AUDIT FINDING NO. 2

SUBJECT: PAYROLL AND RELOCATION COSTS

AUDIT ANALYSIS: Included in the \$34.5 million of the Glades Power Park Project was \$1,858,346.29 of Florida Power & Light payroll and \$126,314.83 of relocation costs for the hiring of two new employees, [REDACTED]. The costs are as follows:

Description	Payroll
Engineering/Construction - Power Plant	892,737.66
Engineering/Construction - Transmission	28,677.57
	<u>921,415.23</u>
Site Certification/Permitting - Corp. Communications	166,512.58
Site Certification/Permitting - Environmental	142,487.50
Site Certification/Permitting - Legal	39,559.07
Site Certification/Permitting - Other	151,260.18
Site Certification/Permitting -Transmission	150,537.03
Site Certification/Permitting - E&C Proj. Management	286,574.70
Site Certification/Permitting - Engineering Support	-
	<u>936,931.06</u>
Total	<u>1,858,346.29</u>
Relocation - [REDACTED]	52,029.40
Relocation - [REDACTED]	14,059.50
Relocation - [REDACTED]	5,992.96
Relocation - [REDACTED]	12,000.00
Relocation - [REDACTED]	27,168.12
Relocation - [REDACTED]	15,064.85
	<u>126,314.83</u>
Total	<u>126,314.83</u>
Vice President of Engineer Travel Expense	
The primary vendor for the advanced technology considered at the FGPP project are located in Japan. The trip to Japan was taken by Vice-president of Engineering & Construction to solicit competitive, favorable equipment pricing for three major pieces of equipment: the boiler, steam turbine & pollution control equipment.	4,148.14
Total	<u>4,148.14</u>

These employees were hired to work on the Glades Power Park Project, thus the majority of the relocation costs were allocated to this particular project. [REDACTED] was the project construction director. [REDACTED] was the project construction manager. Although the Glades Power Park Project did not materialize, these employees are still on the company's payroll, which indicates that they are currently

working other construction projects. Therefore, all or part of the relocation costs should be allocated to the project they are currently working on.

EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

AUDIT FINDING NO. 3

SUBJECT: LEGAL SERVICES, LOBBYING, COMMUNITY OUTREACH, & PUBLIC RELATION

AUDIT ANALYSIS: Florida Power & Light incurred legal services, lobbying, community outreach, & public relation costs for the Glades Power Park Project.

Lobbying - Bracewell & Patterson LLP
TOTAL

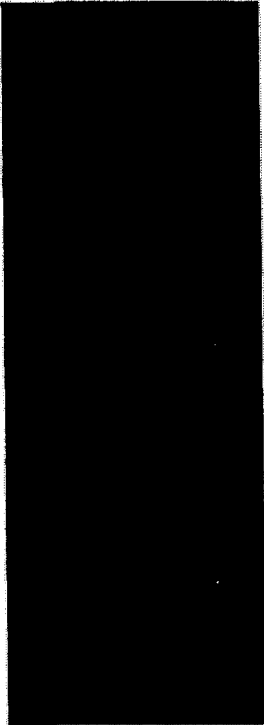
Customer Survey - McLaughlin and Associates, Inc.
TOTAL

Outreach- McNeal Consulting SE
TOTAL

Outreach & Community Coordinator - Wragg & Co
TOTAL

Copy of Educational Materials for Community Outreach
TOTAL

Legal Services - FPL ENERGY
TOTAL



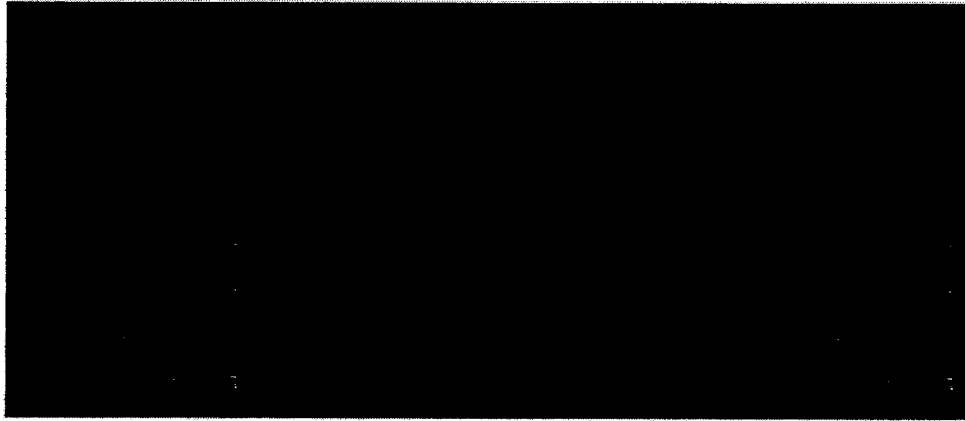
EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

III. EXHIBITS

APPENDIX A

**FPL Glades Power Park
Project Cost Analysis**
(in millions of dollars)



Total Project Cost

34.5

working other construction projects. Therefore, all or part of the relocation costs should be allocated to the project they are currently working on.

EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

AUDIT FINDING NO. 3

43-3/22

SUBJECT: LEGAL SERVICES, LOBBYING, COMMUNITY OUTREACH, & PUBLIC RELATION

AUDIT ANALYSIS: Florida Power & Light incurred legal services, lobbying, community outreach, & public relation costs for the Glades Power Park Project.

Lobbying - Bracewell & Patterson LLP
TOTAL

Customer Survey - McLaughlin and Associates, Inc.
TOTAL

Outreach- McNeal Consulting SE
TOTAL

Outreach & Community Coordinator - Wragg & Co
TOTAL

Copy of Educational Materials for Community Outreach
TOTAL

Legal Services - FPL ENERGY
TOTAL



EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

III. EXHIBITS

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

TO: Bert Gonzalez UTILITY: Florida Power & Light
 AUDIT MANAGER: Yen Ngo PREPARED BY: _____
 REQUEST NUMBER: 5 DATE OF REQUEST: September 10, 2007
 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: September 13, 2007
 AUDIT PURPOSE Glades Power Park Project

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide support documentation for the following (see attachment):

DESCRIPTION

CONFIDENTIAL

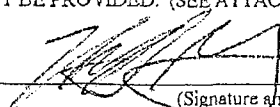
- 1 Need job description and percentage of allocation of Glades Project for employee [REDACTED]
- 2 Not provided.
- 3 Not provided.
- 4 Not provided.
- 5 Need job description and percentage of allocation of Glades Project for employee [REDACTED]
- 6 Not provided.
- 7 Not provided.
- 8 Not provided.
- 9 Need the description of the work performed and name of employees that the payroll was charged to.
- 14 What does SCA stand for?
- 23 Description of work perform.
- 24 Description of work perform.
- 25 Job description & all invoices related to the allocation.
- 26 How was this amount traced to the invoice?
- 27 How was this amount traced to the invoice?
- 28 Need invoices & explanation of C&A.
- 32 Description of the service provided and invoices.
- 33 Description of the service provided.
- 40 Need PO.
- 41 Need Ashley Pinnock's, Pamela Rauch's, & Alex Rubio's job descriptions & work performed for Glades Project, hourly rate..
- 42 Need the same information as item #41 for Pamela Rauch & Alex Rubio.
- 43 Need the same information as item #41 for Barbara J. Washington, Pamela Rauch, Charles S. Schultz, France B. Drainville, Alex Rubio, Ashley F. Pinnock, William F. Brannen, Pamela A. Penta, Todd, J. Lester.
- 50 Reconcile the dollar amount from the invoice to the sample item.

TO : AUDIT MANAGER

DATE: 9-14-2007

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) 2, 4, 8, 23, 25, 26, 27, 32-41, 43, 50 IS (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

P. 8

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

TO: Bert Gonzalez UTILITY: Florida Power & Light
AUDIT MANAGER: Yen Ngo PREPARED BY: _____
REQUEST NUMBER: 5 DATE OF REQUEST: September 10, 2007
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: September 13, 2007
AUDIT PURPOSE Glades Power Park Project

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide support documentation for the following (see attachment):

DESCRIPTION

- 1 Need job description and percentage of allocation of Glades Project for employee [REDACTED]
- 2 Not provided.
- 3 Not provided.
- 4 Not provided.
- 5 Need job description and percentage of allocation of Glades Project for employee [REDACTED]
- 6 Not provided.
- 7 Not provided.
- 8 Not provided.
- 9 Need the description of the work performed and name of employees that the payroll was charged to.
- 14 What does SCA stand for?
- 23 Description of work perform.
- 24 Description of work perform.
- 25 Job description & all invoices related to the allocation.
- 26 How was this amount traced to the invoice?
- 27 How was this amount traced to the invoice?
- 28 Need invoices & explanation of C&A.
- 32 Description of the service provided and invoices.
- 33 Description of the service provided.
- 40 Need PO.
- 41 Need Ashley Pinnock's, Pamela Rauch's, & Alex Rubio's job descriptions & work performed for Glades Project, hourly rate..
- 42 Need the same information as item #41 for Pamela Rauch & Alex Rubio.
- 43 Need the same information as item #41 for Barbara J. Washington, Pamela Rauch, Charles S. Schultz, France B. Drainville, Alex Rubio, Ashley F. Pinnock, William F. Brannen, Pamela A. Penta, Todd, J. Lester.
- 50 Reconcile the dollar amount from the invoice to the sample item.

*Provided Today:
Job descriptions
ONLY*


CONFIDENTIAL

TO : AUDIT MANAGER

DATE: 9-19-2007

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) _____ IS (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.
- 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

P-9

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

TO: Bert Gonzalez UTILITY: Florida Power & Light
 AUDIT MANAGER: Yen Ngo PREPARED BY: _____
 REQUEST NUMBER: 6 DATE OF REQUEST: September 11, 2007
 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: September 17, 2007
 AUDIT PURPOSE Glades Power Park Project

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide support documentation for the following:

- | Item # | DESCRIPTION |
|--------|--|
| 57 | Job description & all invoices for the relocation cost. |
| 58 | Job description & all invoices for the relocation cost. |
| 59 | What was the legal ad for? Also, need copy of the ad. |
| 69 | Job description of Kathy Salvador & allocation (if applicable) |
| 79 | Description of service provided. |
| 86 | Why was this amount credited twice? |
| 87 | Why was this amount credited twice? |
| 89 | What were the color copies for? |
| 90 | What were the collateral copies for? |
| 92 | What were the color copies for? |
| 93 | Explanation of trip to Japan. |
| 94 | What were the collateral copies for? |
| 95 | Provide Sargent Lundy invoice. |
| <hr/> | |
| 97 | Show support documentation when this amount was offset. |

CONFIDENTIAL

46 page

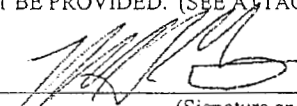
95, 96, 97

TO: AUDIT MANAGER

DATE: 9-19-2007

THE REQUESTED RECORD OR DOCUMENTATION:

- 1) HAS BEEN PROVIDED TODAY EXCEPT ITEMS 57 & 58.
- 2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- 3) AND IN MY OPINION, ITEM(S) 57, 58, 79, 95, 96, 97 (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

P.11

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

TO: Bert Gonzalez UTILITY: Florida Power & Light
 AUDIT MANAGER: Yen Ngo PREPARED BY: _____
 REQUEST NUMBER: 6 DATE OF REQUEST: September 11, 2007
 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: September 17, 2007
 AUDIT PURPOSE Glades Power Park Project

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide support documentation for the following:

Provided Today
in support of relocation

- | Item # | DESCRIPTION |
|--------|--|
| 57 | Job description & all invoices for the relocation cost. |
| 58 | Job description & all invoices for the relocation cost. |
| 59 | What was the legal ad for? Also, need copy of the ad. |
| 69 | Job description of Kathy Salvador & allocation (if applicable) |
| 79 | Description of service provided. |
| 86 | Why was this amount credited twice? |
| 87 | Why was this amount credited twice? |
| 89 | What were the color copies for? |
| 90 | What were the collateral copies for? |
| 92 | What were the color copies for? |
| 93 | Explanation of trip to Japan. |
| 94 | What were the collateral copies for? |
| 95 | Provide Sargent Lundy invoice. |

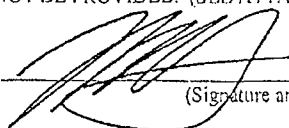
97 Show support documentation when this amount was offset.

TO: AUDIT MANAGER

DATE: 9-24-2007

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) described IS (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.
- 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

9-10

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

TO: Bert Gonzalez UTILITY: Florida Power & Light
AUDIT MANAGER: Yen Ngo PREPARED BY:
REQUEST NUMBER: 7 DATE OF REQUEST: September 13, 2007
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: September 19, 2007
AUDIT PURPOSE Glades Power Park Project

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

CONFIDENTIAL

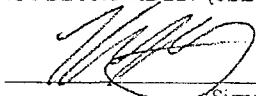
14 pages

TO: AUDIT MANAGER

DATE: 9-19-2007

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) 1,2,3 IS (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.
- 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

P.12

Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

KW
9/28/07

SW

9/25/07

Title: Summary of Land



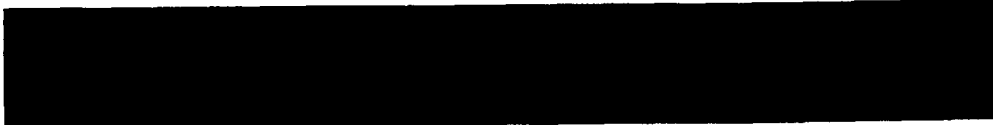
**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Bert Gonzalez UTILITY: Florida Power & Light
AUDIT MANAGER: Yen Ngo PREPARED BY: _____
REQUEST NUMBER: 8 DATE OF REQUEST: September 18, 2007
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: September 21, 2007
AUDIT PURPOSE Glades Power Park Project

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the journal entries for



4 pages

TO : AUDIT MANAGER

DATE: 9-21-2007

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) _____ IS (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

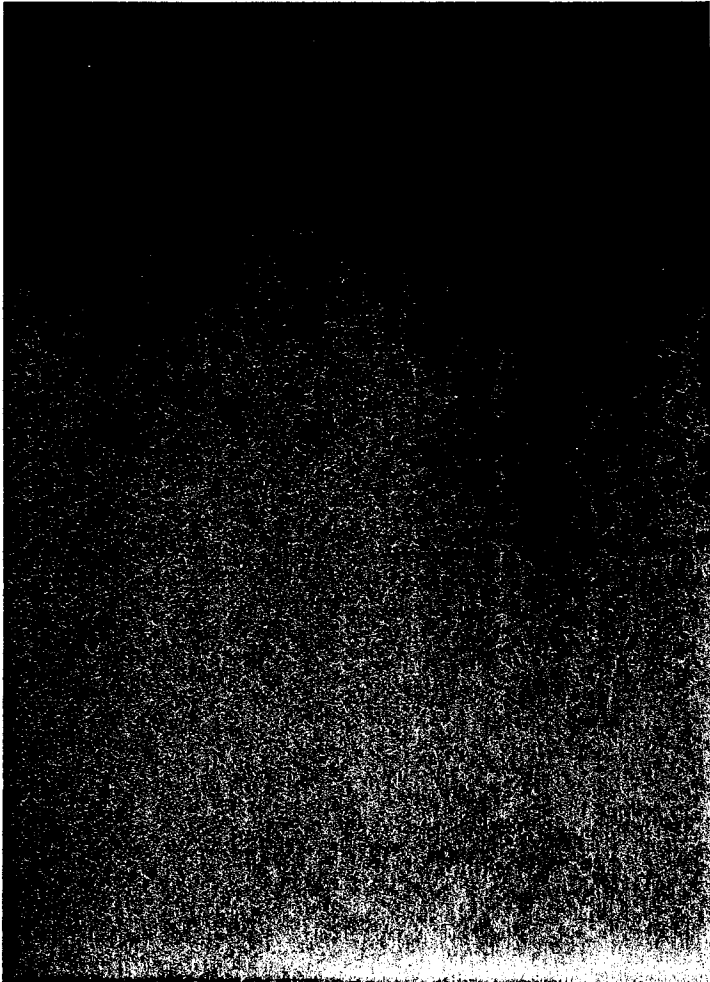
P.7

LOCATION 404
ACCOUNT 186.1
JUNE 2007

AMOUNT	DESCRIPTION	AMOUNT	REMARKS	ACCOUNT DISTRIBUTION
--------	-------------	--------	---------	----------------------

[186.1 Balance in Location 404 0.00]

LOCATION 404
ACCOUNT 186.5
JUNE 2007



10/10/18

PBC

SOURCE DR #1

CONFIDENTIAL

CONFIDENTIAL 1

Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

Handwritten: 9/24/07
Handwritten: 8/21/07

Title:

Handwritten: Sand

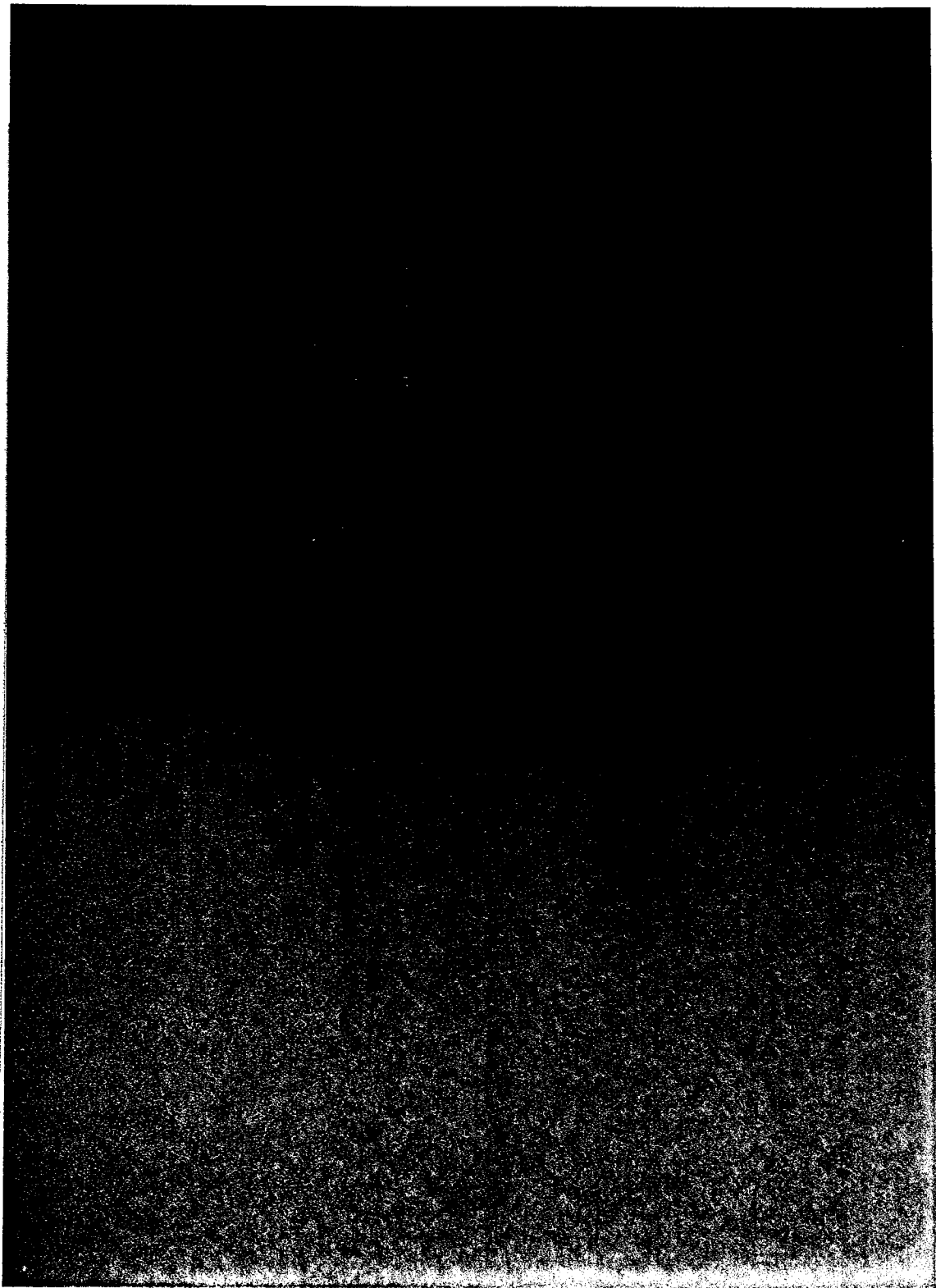
Handwritten: 8/16/07

CONFIDENTIAL P.1

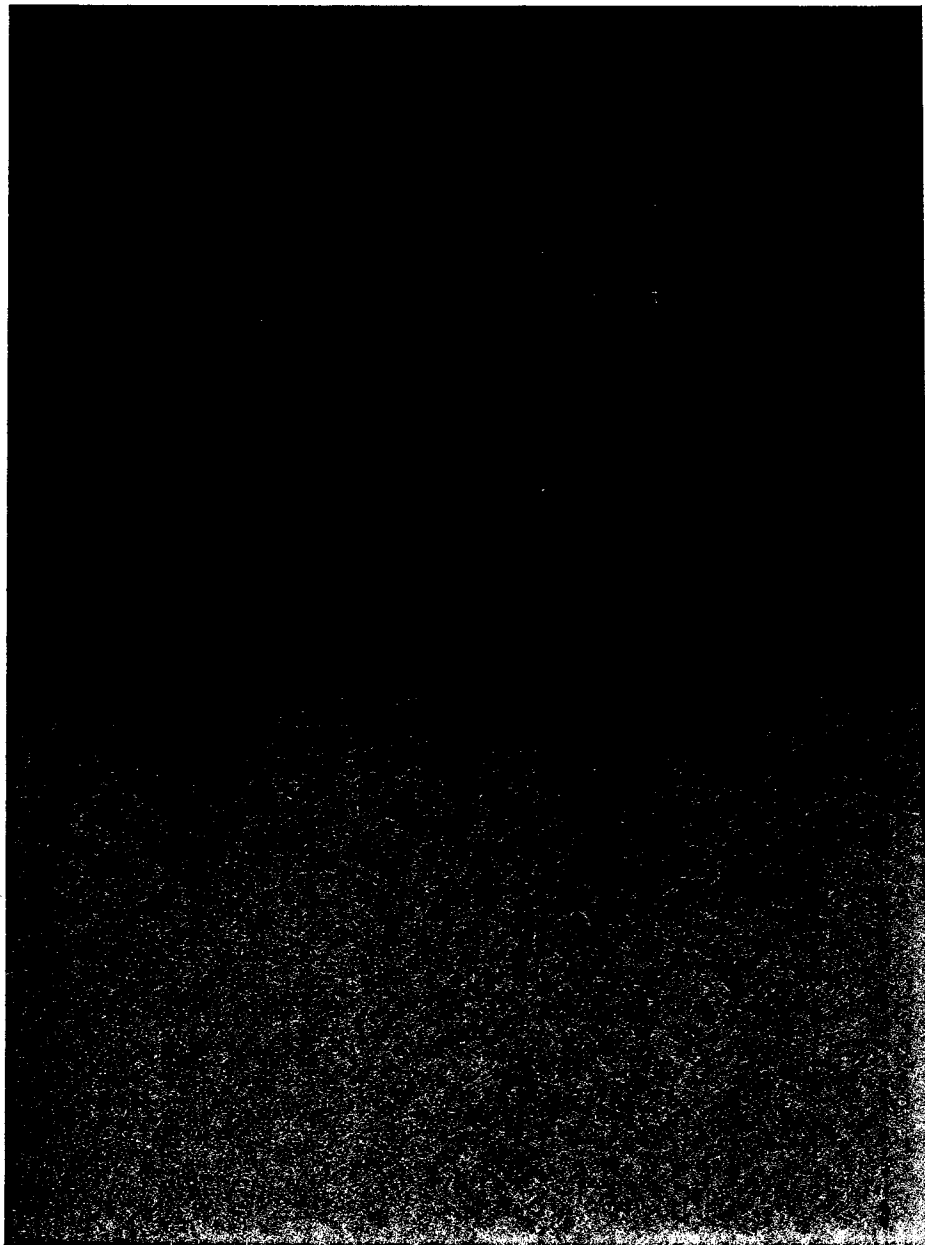


SOURCE DR-41

Handwritten: P.



PBC

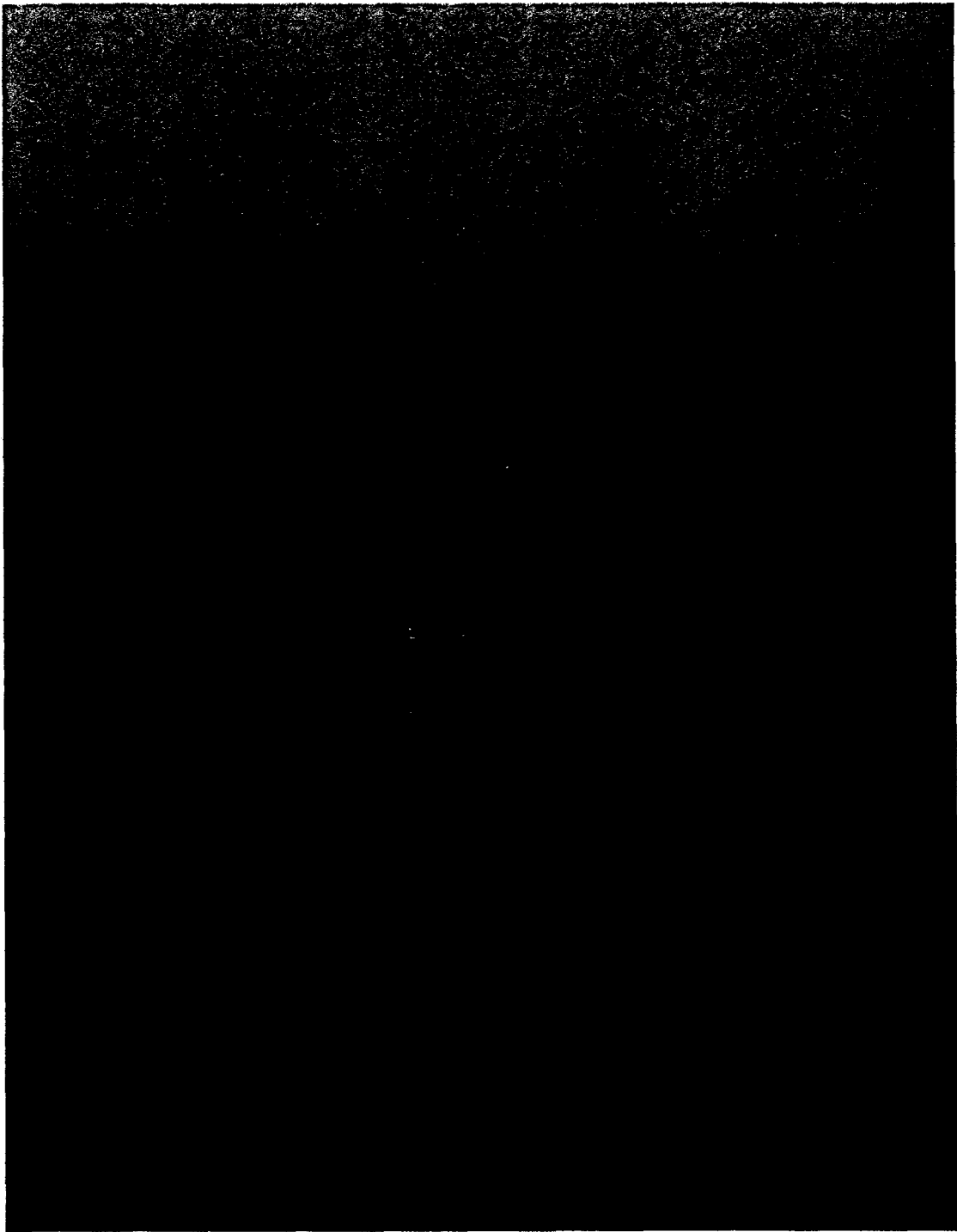


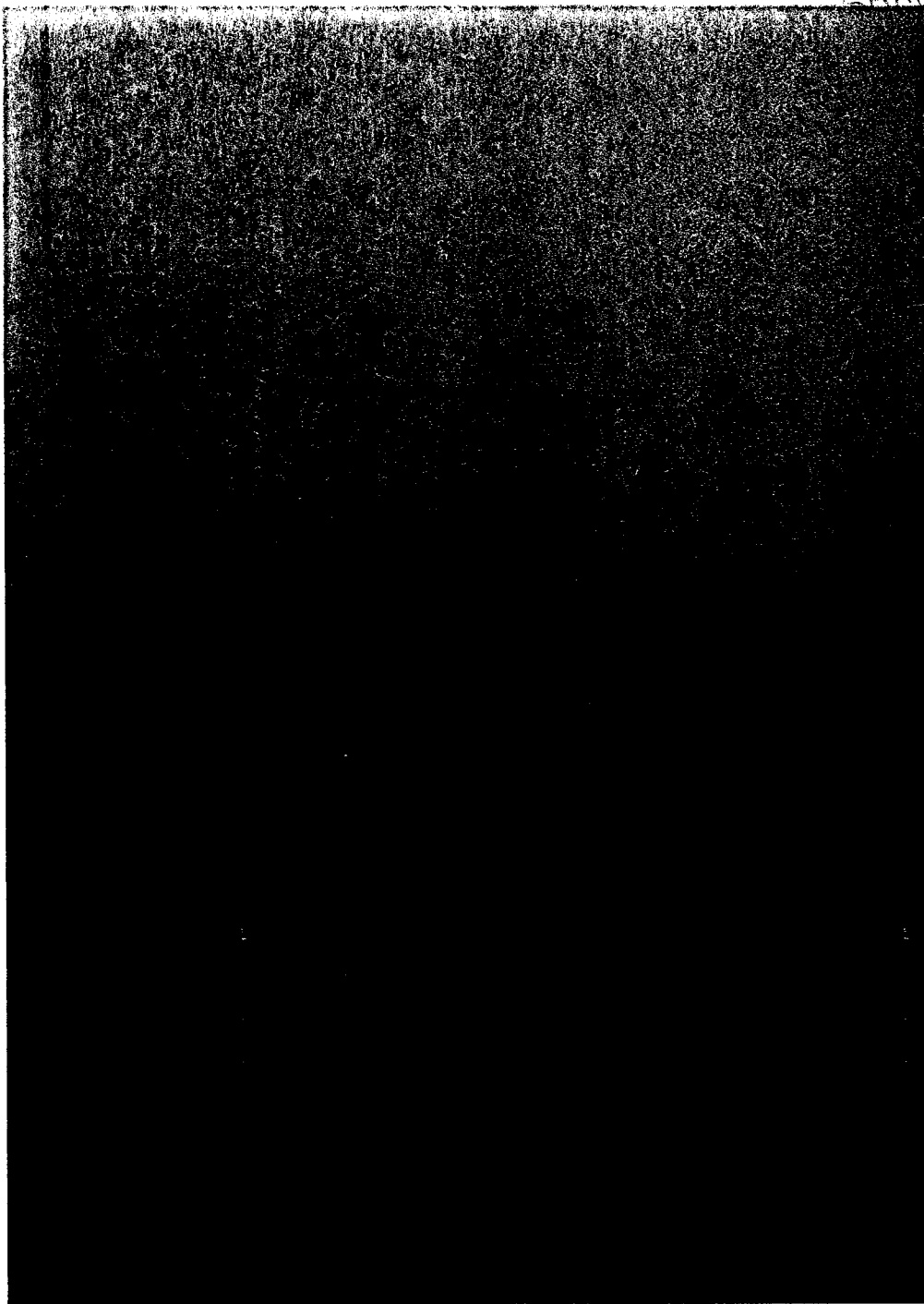
kw 9/24/07 YN 8/21/07

pk

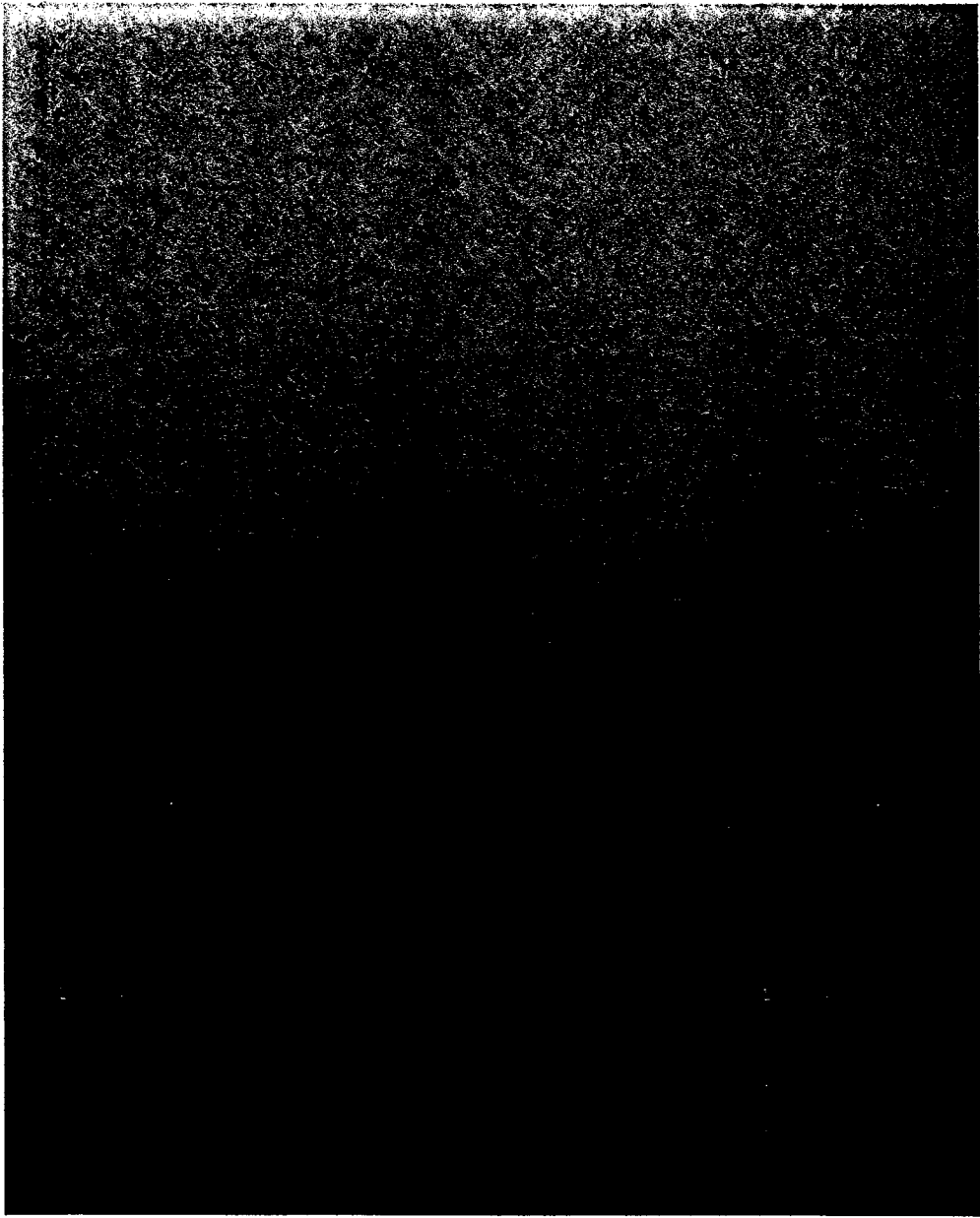
Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

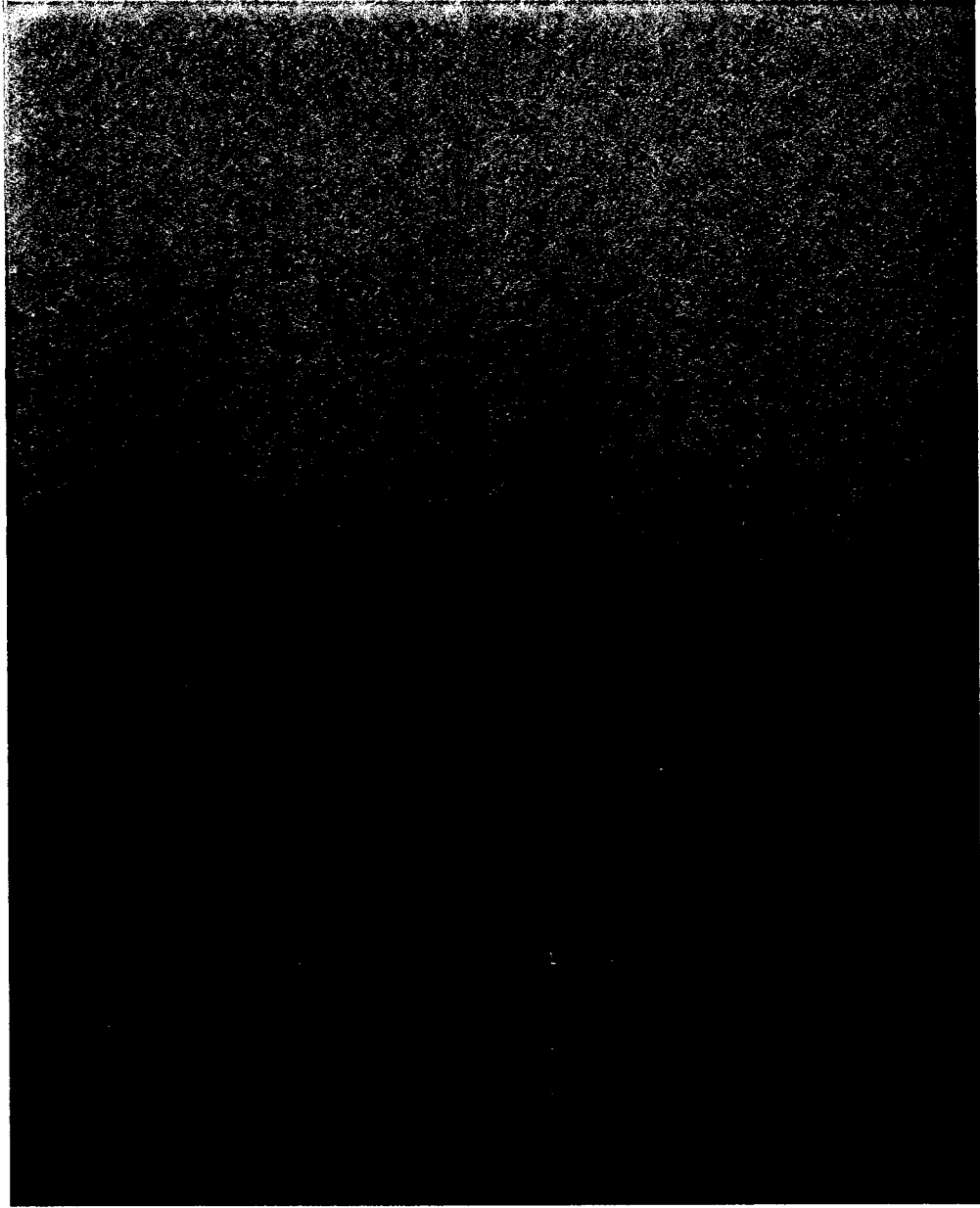
Title: Option Agreement '07

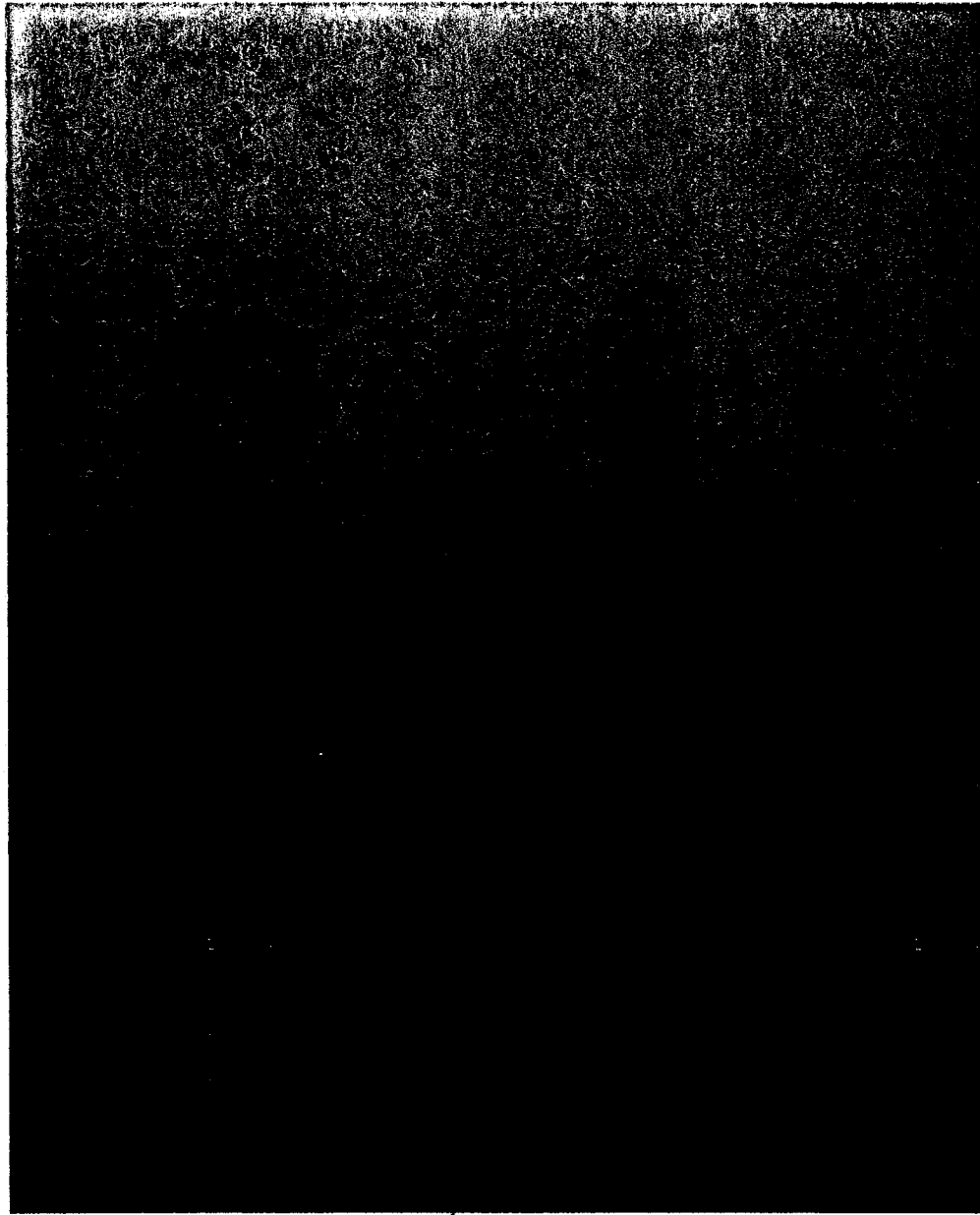


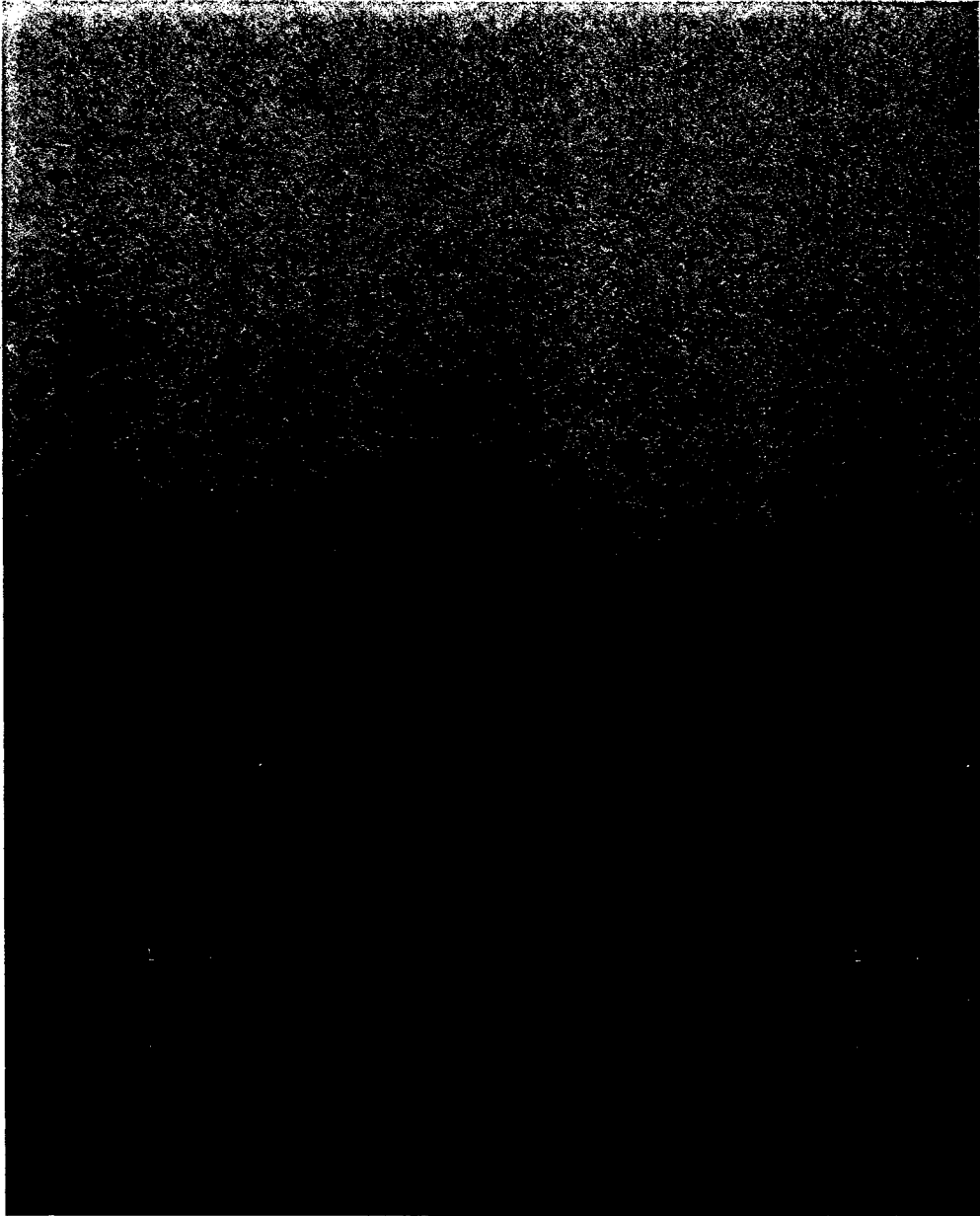


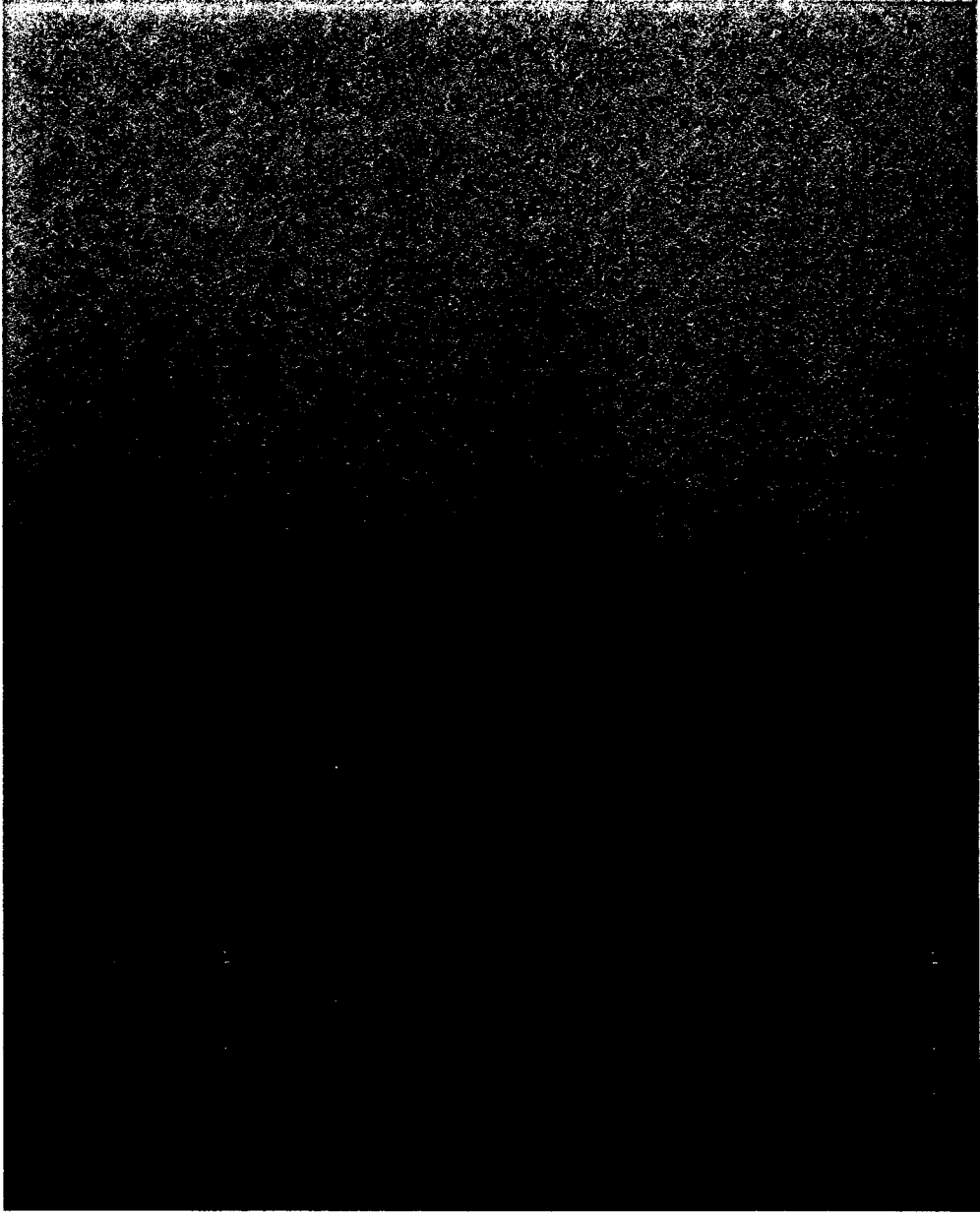
P.1

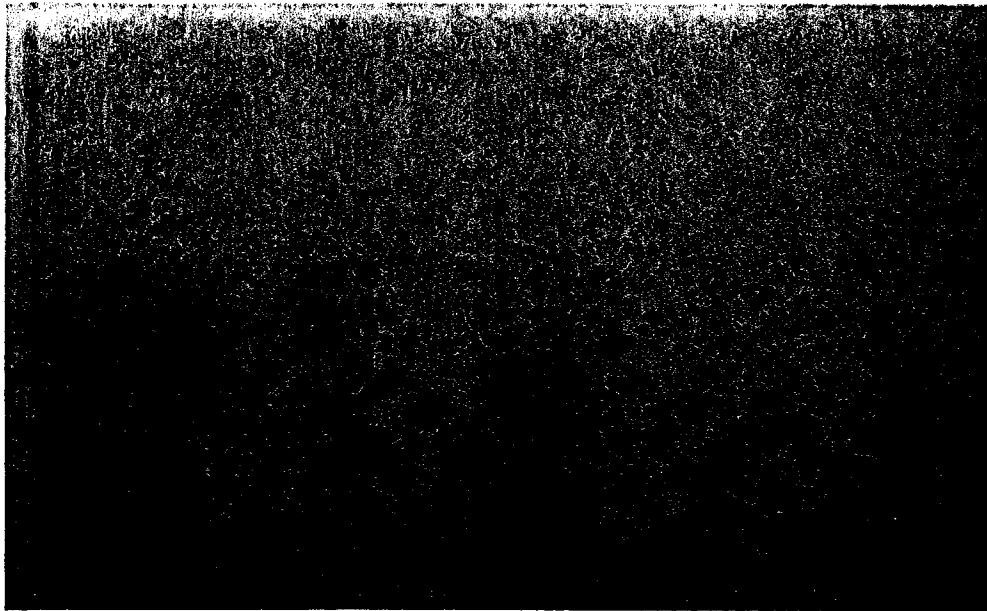


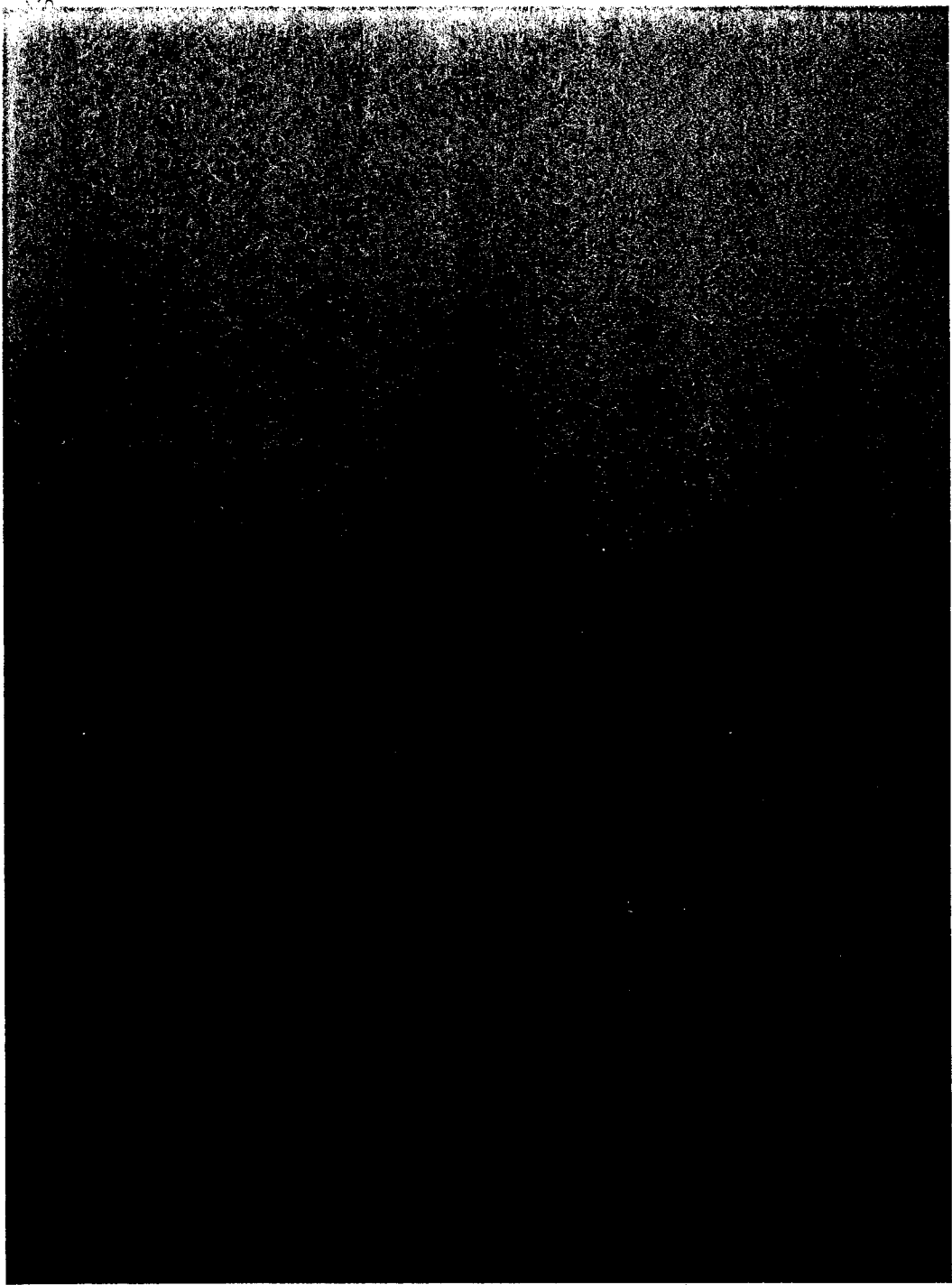




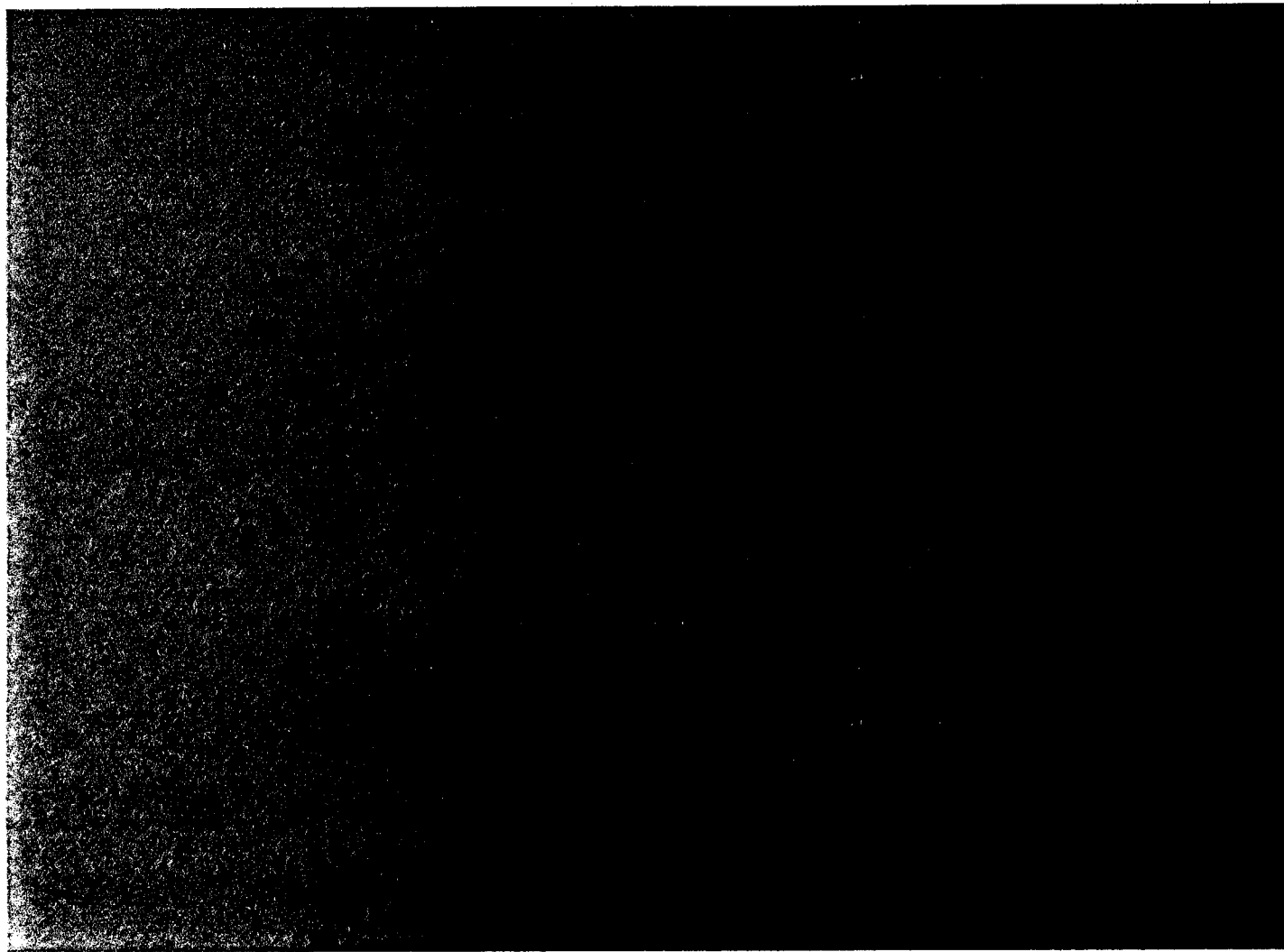








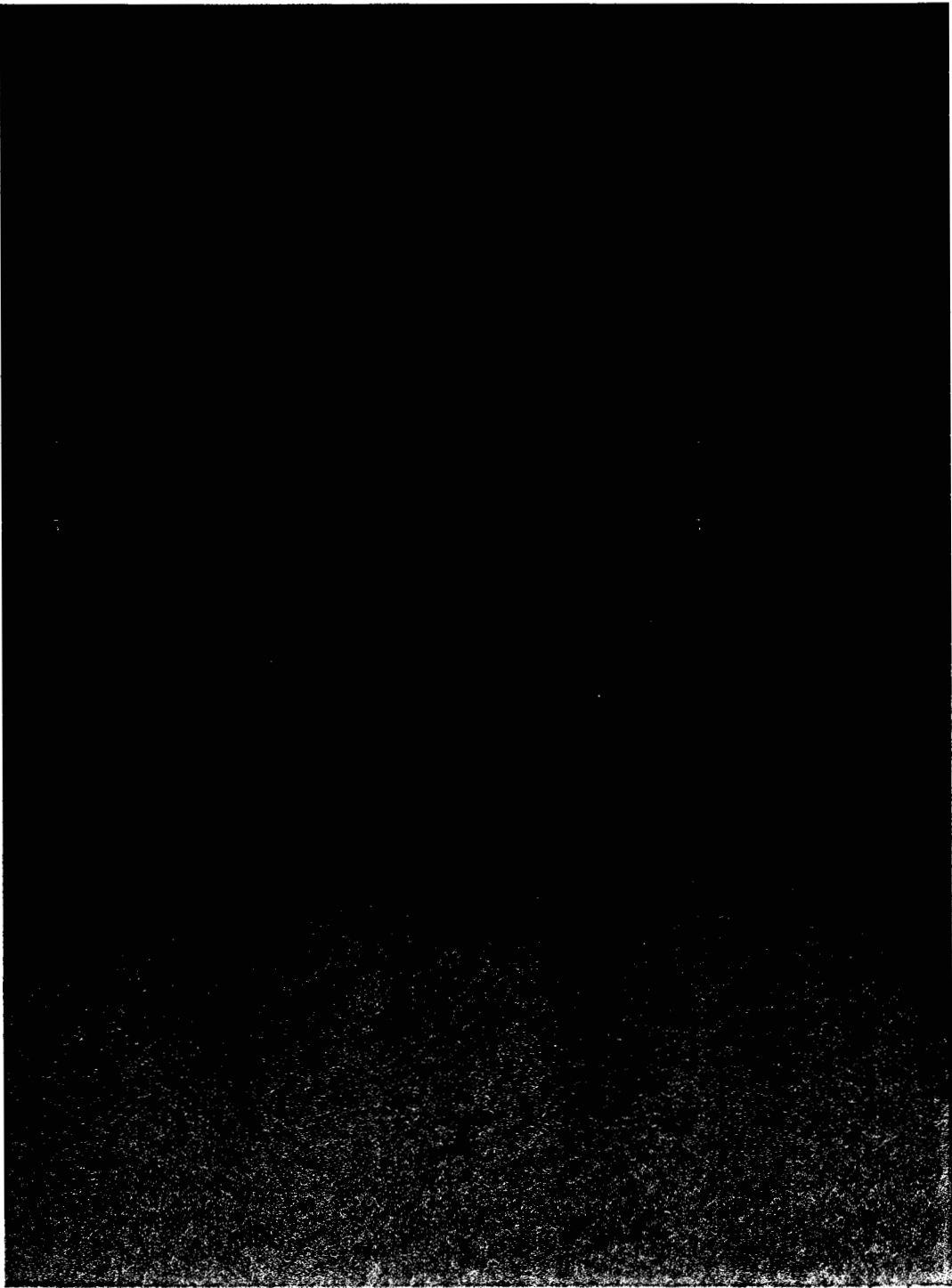
22

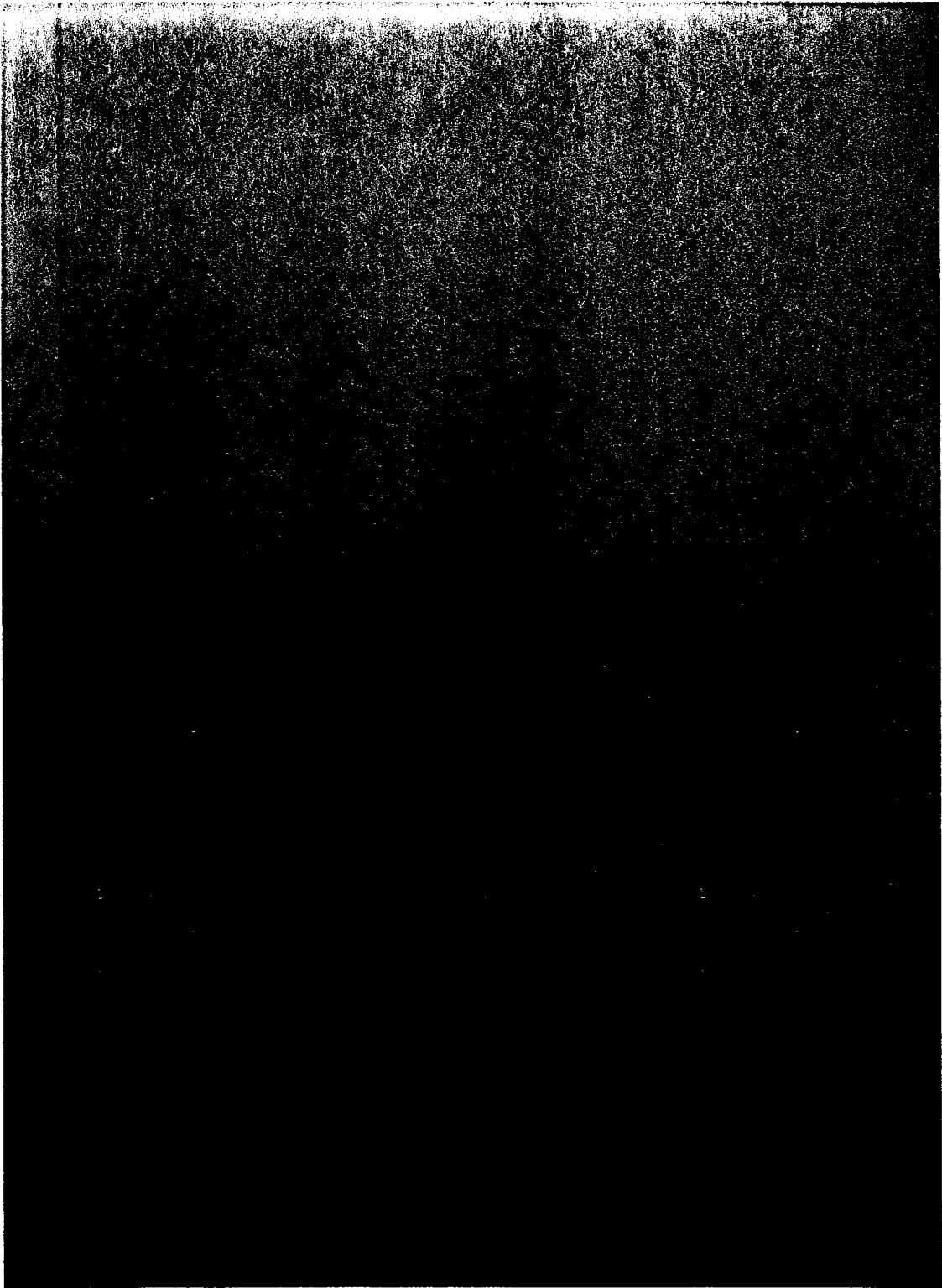


Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-E1
TYE 6/30/07

YN
8/25/07

Title: *Memorandum of Understanding*

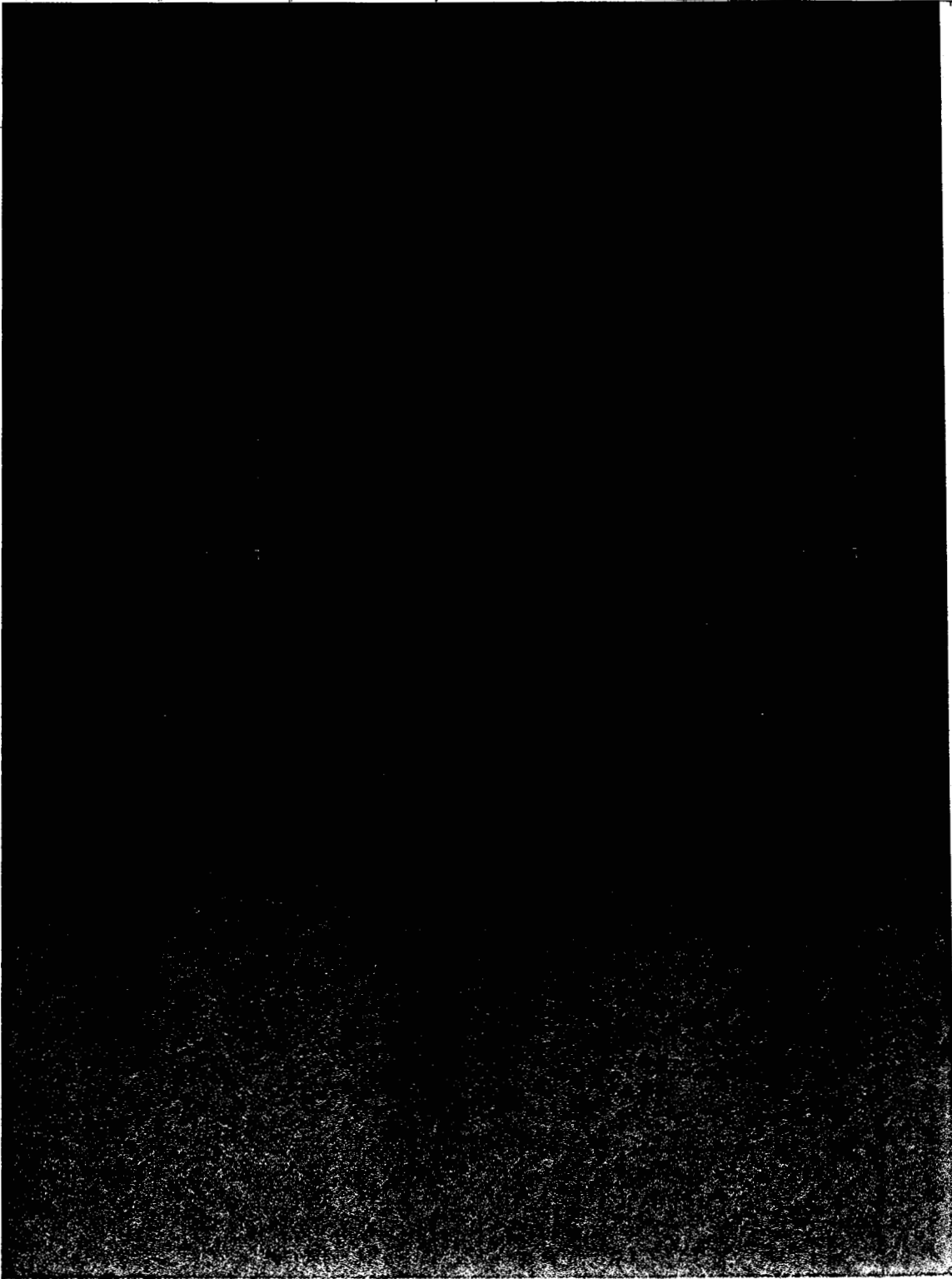




Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-E1
TYE 6/30/07

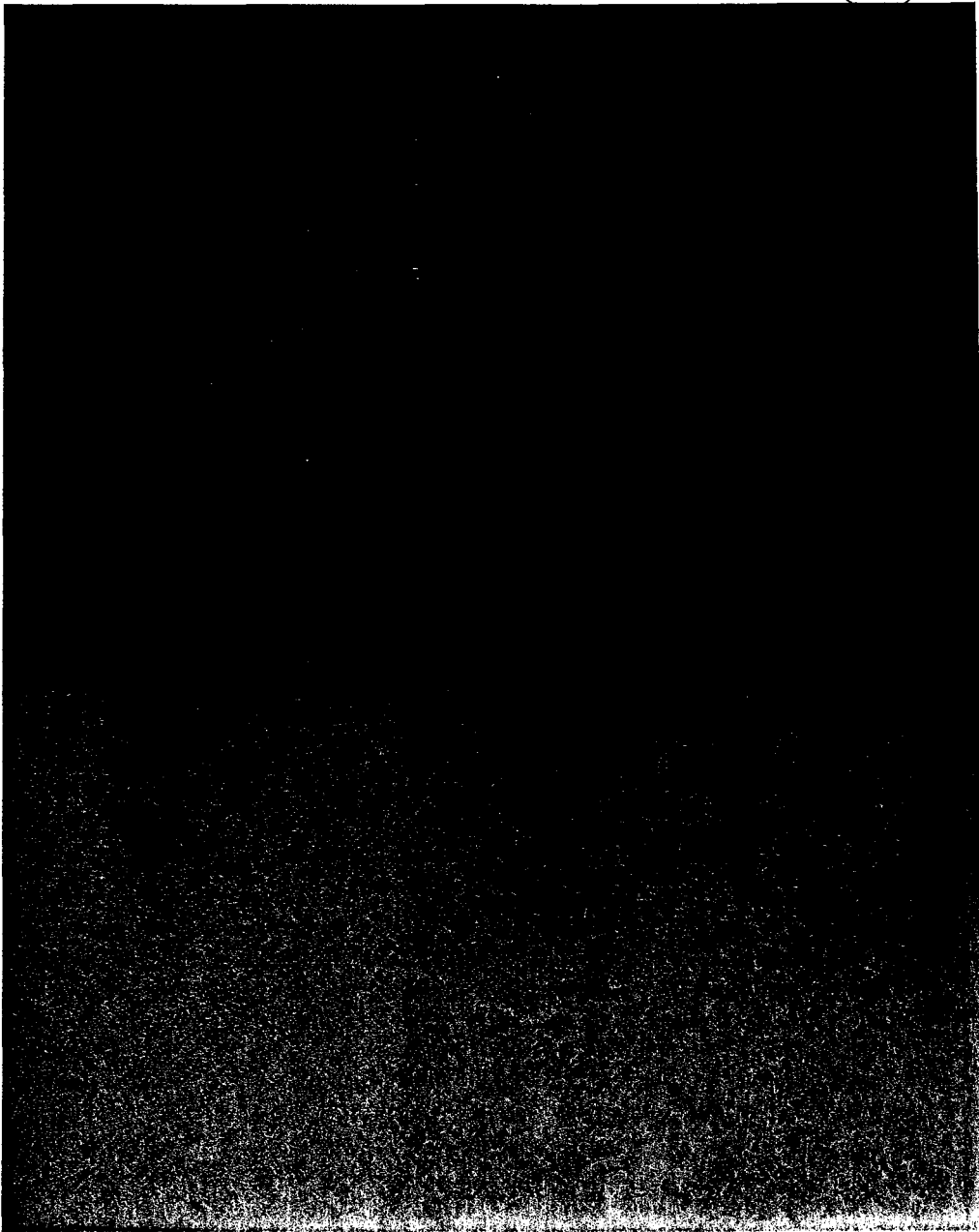
*Keel
9/24/07
8/31/07*

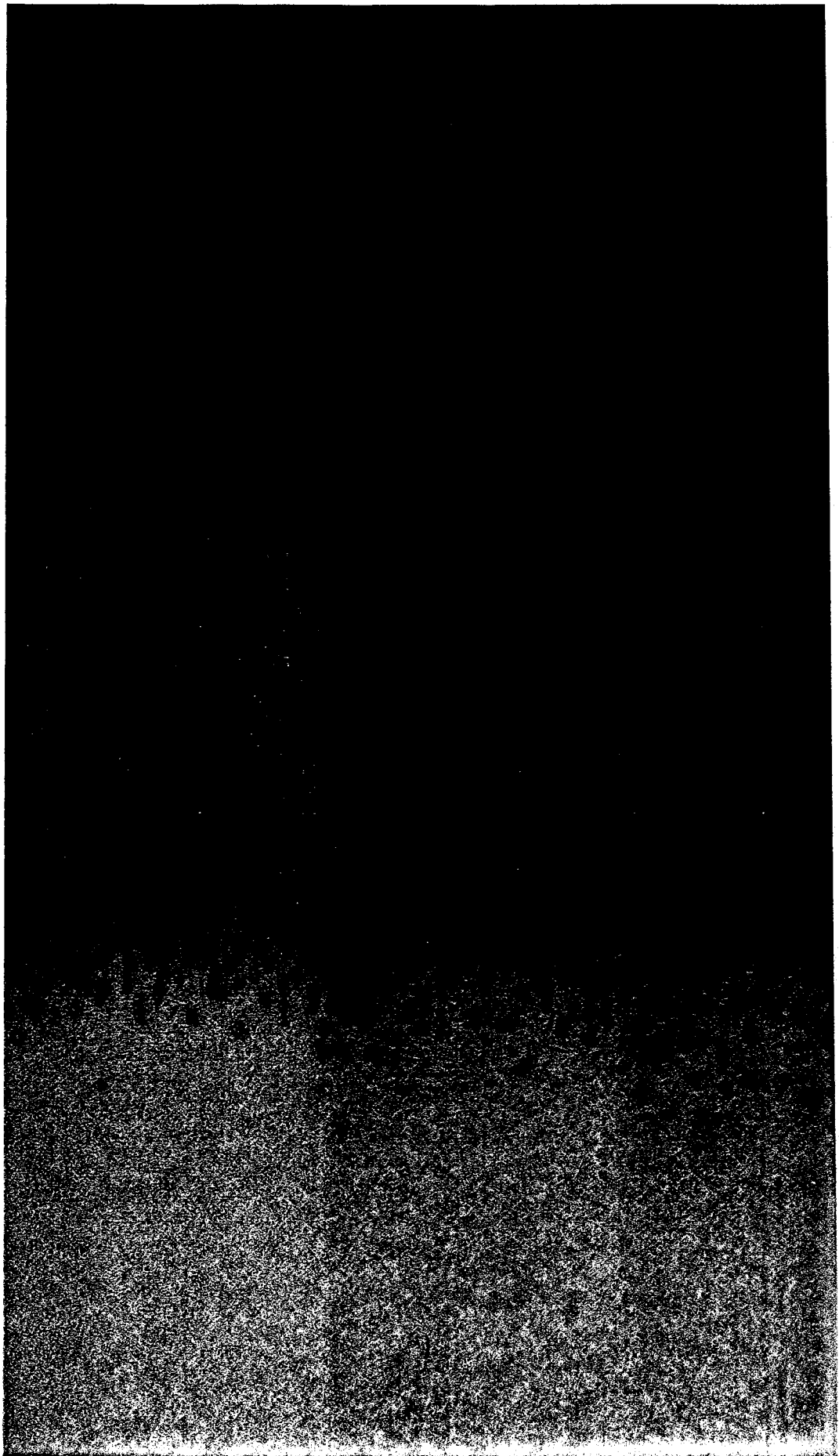
Title: *Paym't*



17-3
2

PBC



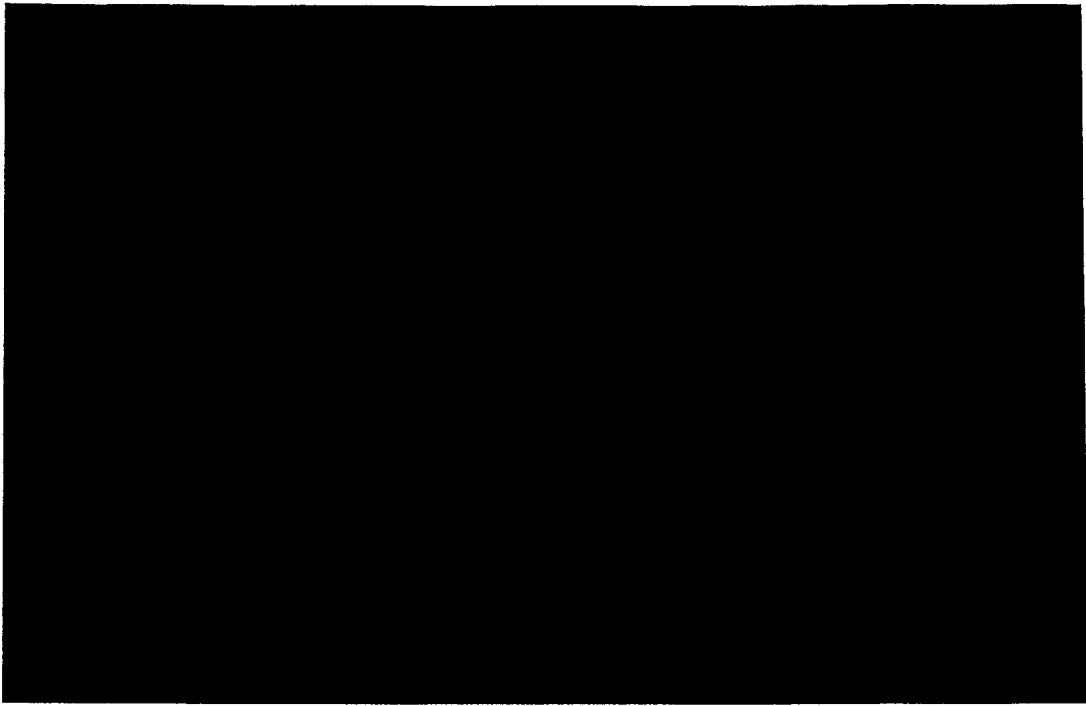




EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

DRAFT



WP 43

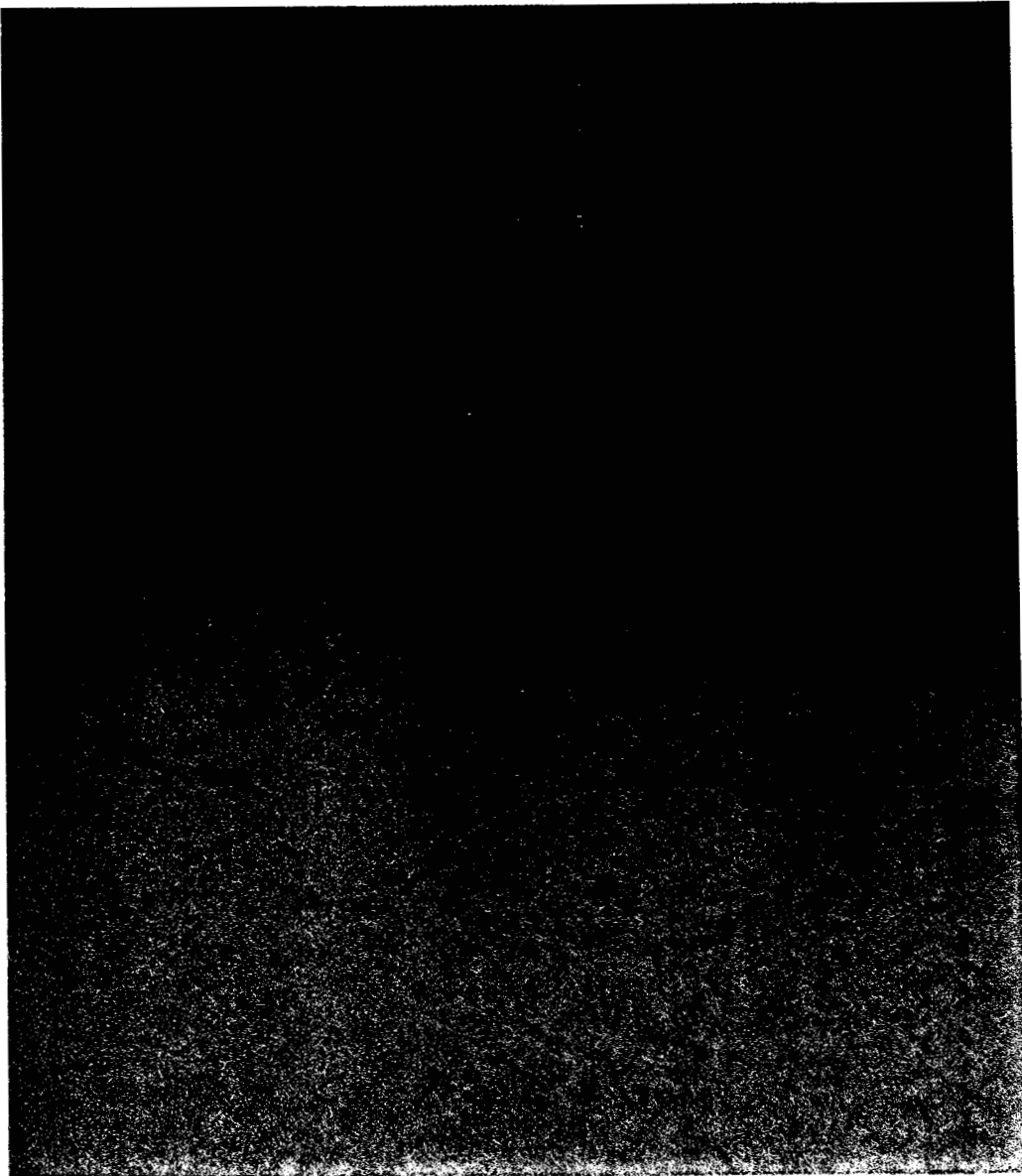
P.2

H3-3/3-6

II. AUDIT FINDINGS

CONFIDENTIAL

AUDIT FINDING NO. 1



H3-3/21

AUDIT FINDING NO. 2

SUBJECT: PAYROLL AND RELOCATION COSTS

AUDIT ANALYSIS: Including in the \$34.5 million of the Glades Power Park Project was \$1,858,346.29 of Florida Power & Light payroll and \$126,314.83 of relocation costs for the hiring of two new employees [REDACTED]. The costs are as follows:

Description	Payroll
Engineering/Construction - Power Plant	892,737.86
Engineering/Construction - Transmission	28,677.97
	<u>921,415.23</u>
Site Certification/Permitting - Corp. Communications	166,512.58
Site Certification/Permitting - Environmental	142,487.50
Site Certification/Permitting - Legal	39,559.07
Site Certification/Permitting - Other	151,260.18
Site Certification/Permitting - Transmission	150,537.03
Site Certification/Permitting - E&C Proj. Management	286,574.70
Site Certification/Permitting - Engineering Support	-
	<u>936,931.06</u>
Total	<u>1,858,346.29</u>
Relocation [REDACTED]	52,029.40
Relocation [REDACTED]	14,059.50
Relocation [REDACTED]	5,992.96
Relocation [REDACTED]	12,000.00
Relocation [REDACTED]	27,168.12
Relocation [REDACTED]	15,064.85
	<u>126,314.83</u>
Vice President of Engineer Travel Expense	
The primary vendor for the advanced technology considered at the FGPP project are located in Japan. The trip to Japan was taken by Vice-president of Engineering & Construction to solicit competitive, favorable equipment pricing for three major pieces of equipment: the boiler, steam turbine & pollution control equipment.	4,148.14
Total	<u>4,148.14</u>

These employees were hired to work mainly on the Glades Power Park Project, thus the majority of the relocation costs were allocated to this particular project. [REDACTED] was the project construction director. [REDACTED] was the project construction manager. Although the Glades Power Park Project did not materialize, these employees are still on the company's payroll, which indicates that they are currently

P-5

working other construction projects. Therefore, all or part of the relocation costs should be allocated to the project they are currently working on.

EFFECT ON LEDGER: This finding is for informational purpose only.

EFFECT ON THE FILING: This finding is for informational purpose only.

DRAFT

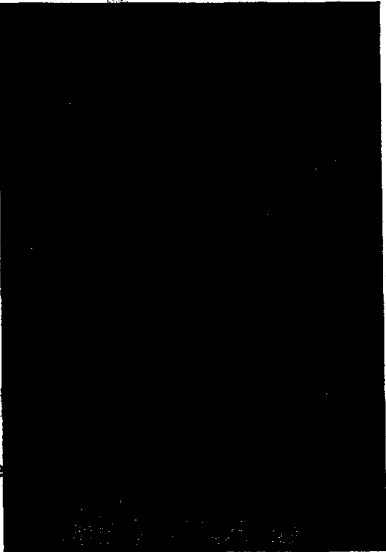
43-3/92

AUDIT FINDING NO. 3

SUBJECT: LEGAL SERVICES, LOBBYING, COMMUNITY OUTREACH, & PUBLIC RELATION

AUDIT ANALYSIS: Florida Power & Light incurred legal services, lobbying, community outreach, & public relation for the Glades Power Park Project.

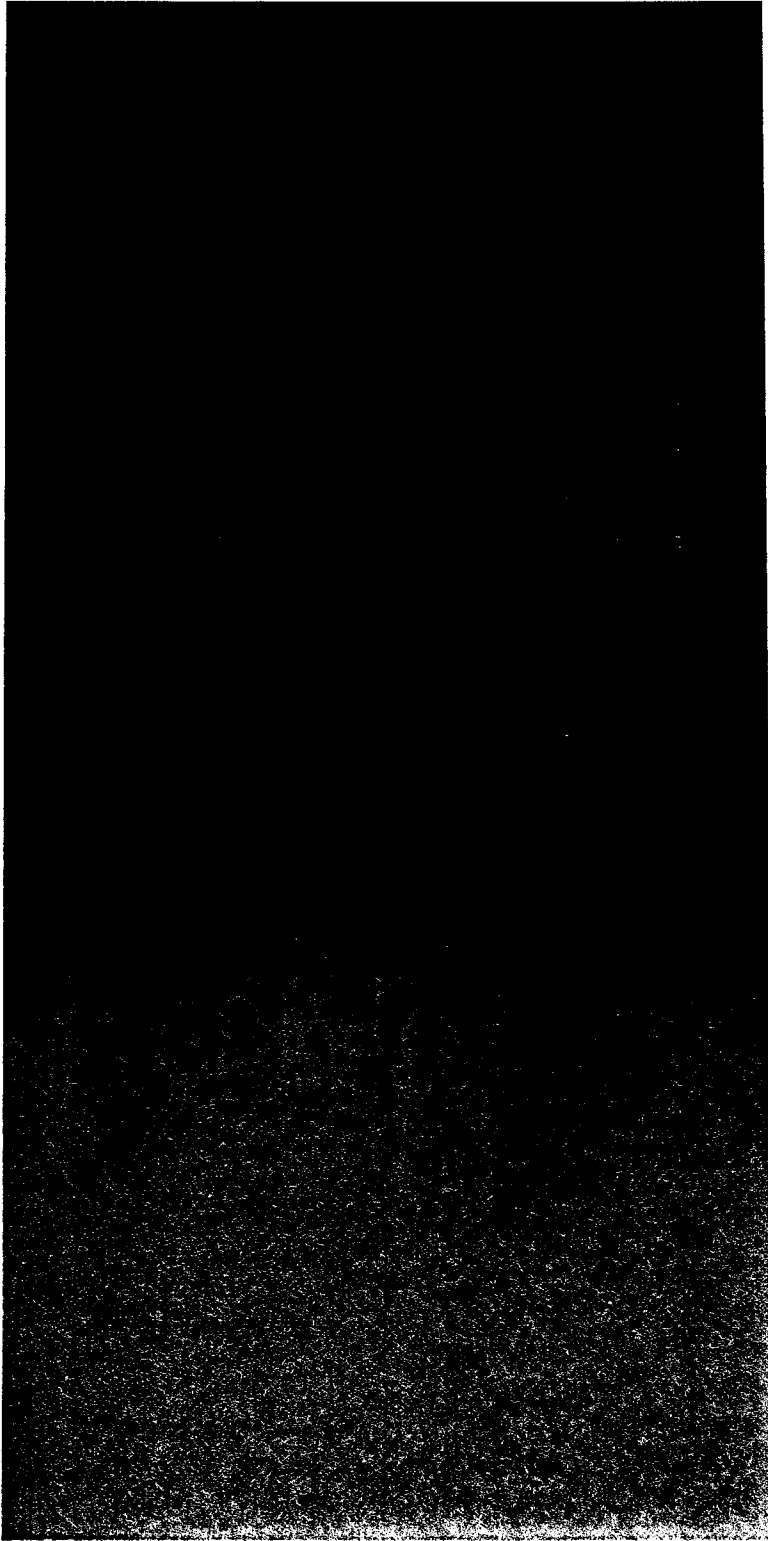
<u>Description</u>	
Lobbying - Strat Comm Report Bracewell	
TOTAL	
Customer Survey - McLaughlin	
TOTAL	
Outreach- McNeal Consulting SE	
TOTAL	
Outreach & Community Coordinator - Wragg & Co	
TOTAL	
Copy of Educational Materials for Community Outre	
TOTAL	
Legal Services - Fplc chg back	
TOTAL	
	<u>404,867.20</u>



Community outreach and customer surveys are image enhancing. Lobbying has not been allowed by the Commission in prior rate cases.

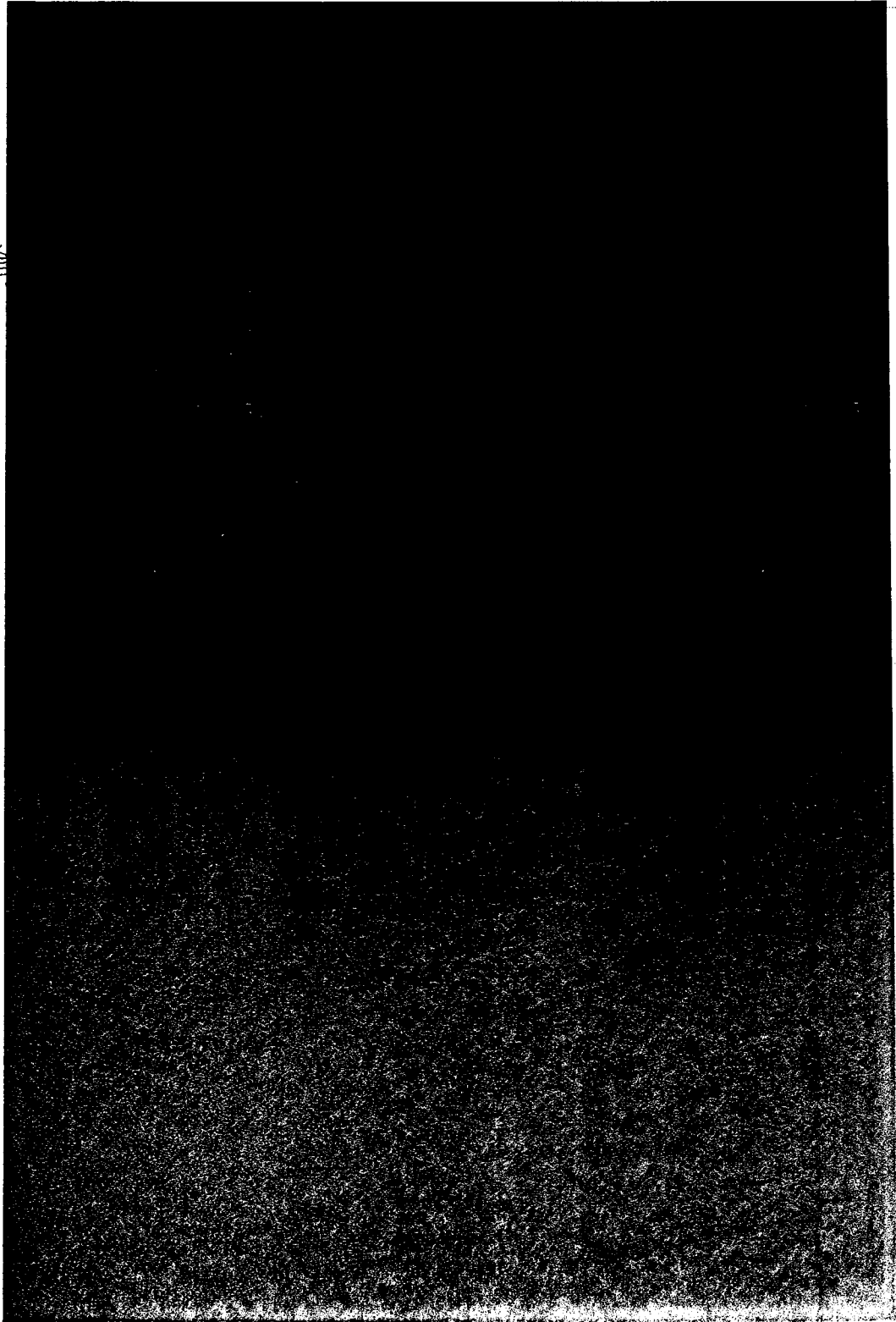
EFFECT ON LEDGER: This finding is for informational purpose only.

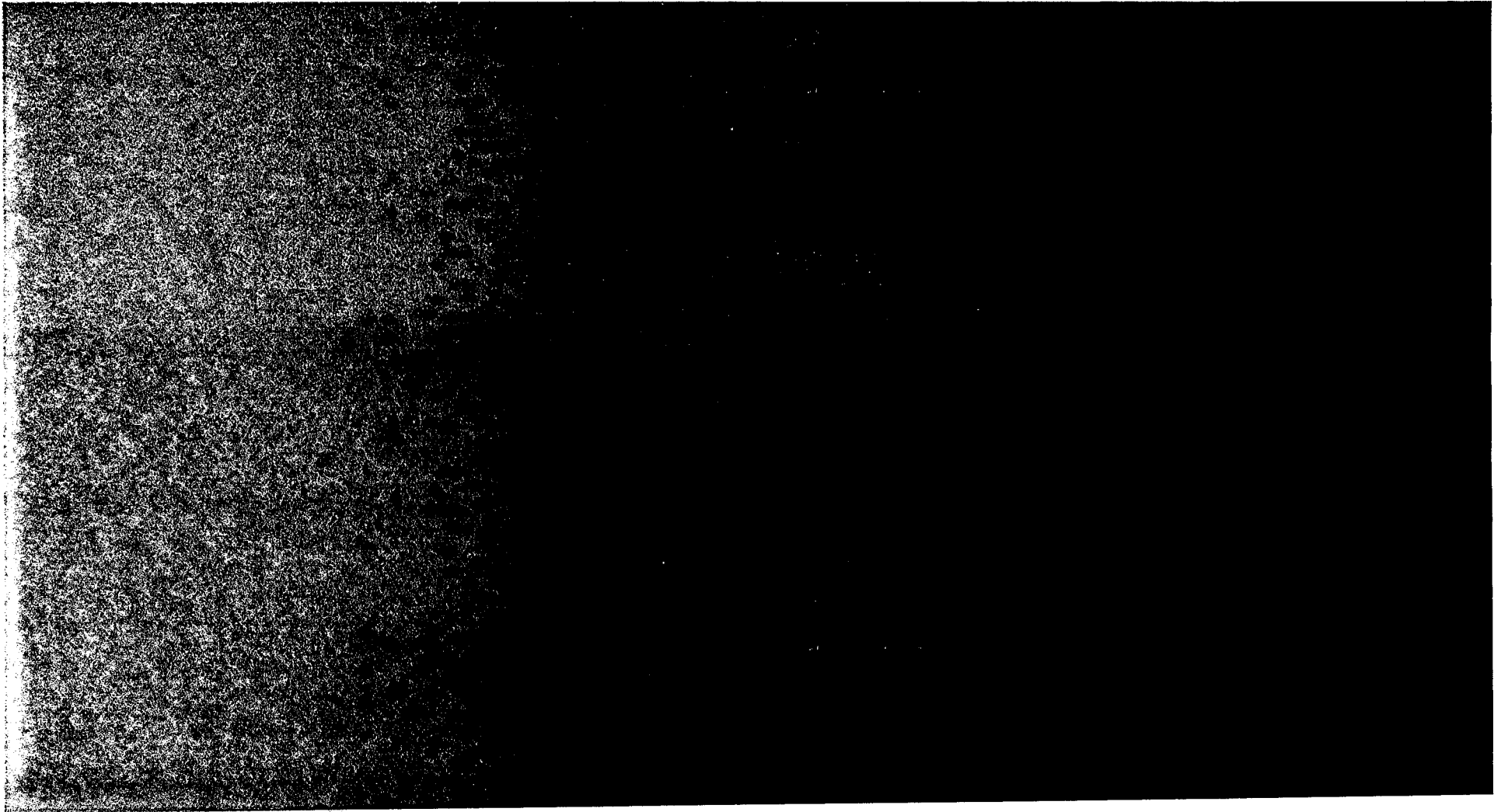
EFFECT ON THE FILING: This finding is for informational purpose only.

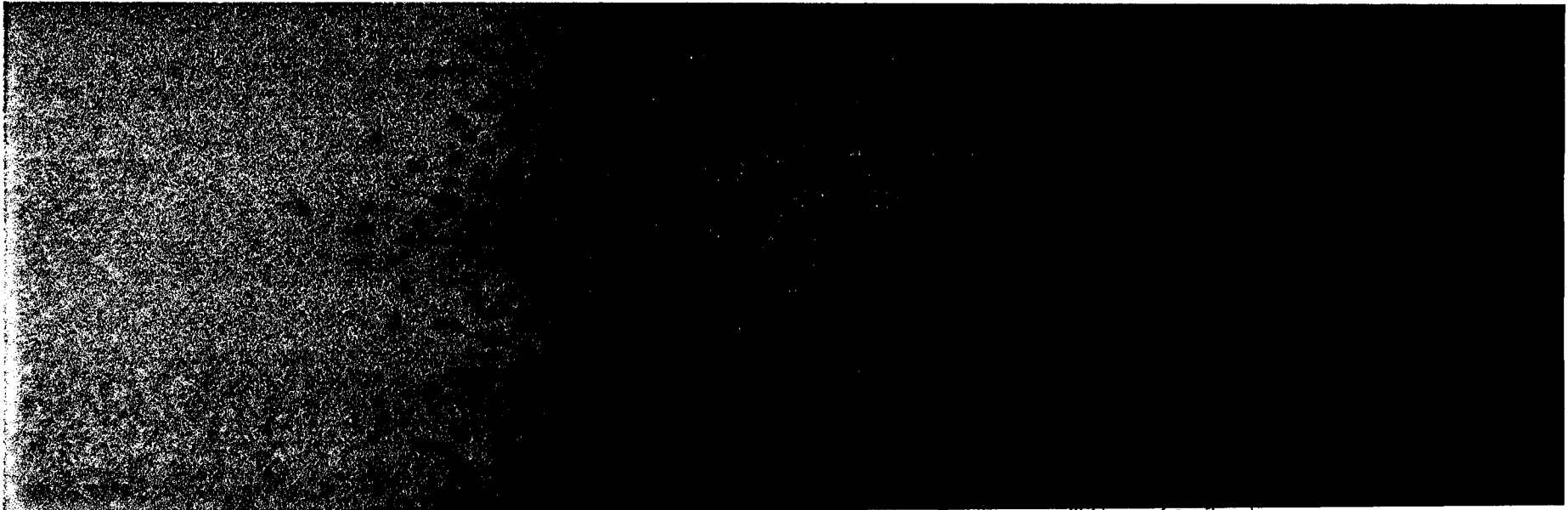


43-1

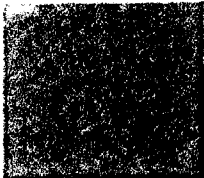
Y 12/107







Relocation -
 Relocation -
 Relocation -
 Relocation -
 Relocation -
 Relocation -
 Total



49

43

43-3
21-3

52,029.40
 14,059.50
 5,992.96
 12,000.00
 27,168.12
 15,064.85
 126,314.83

Per CD
 Difference

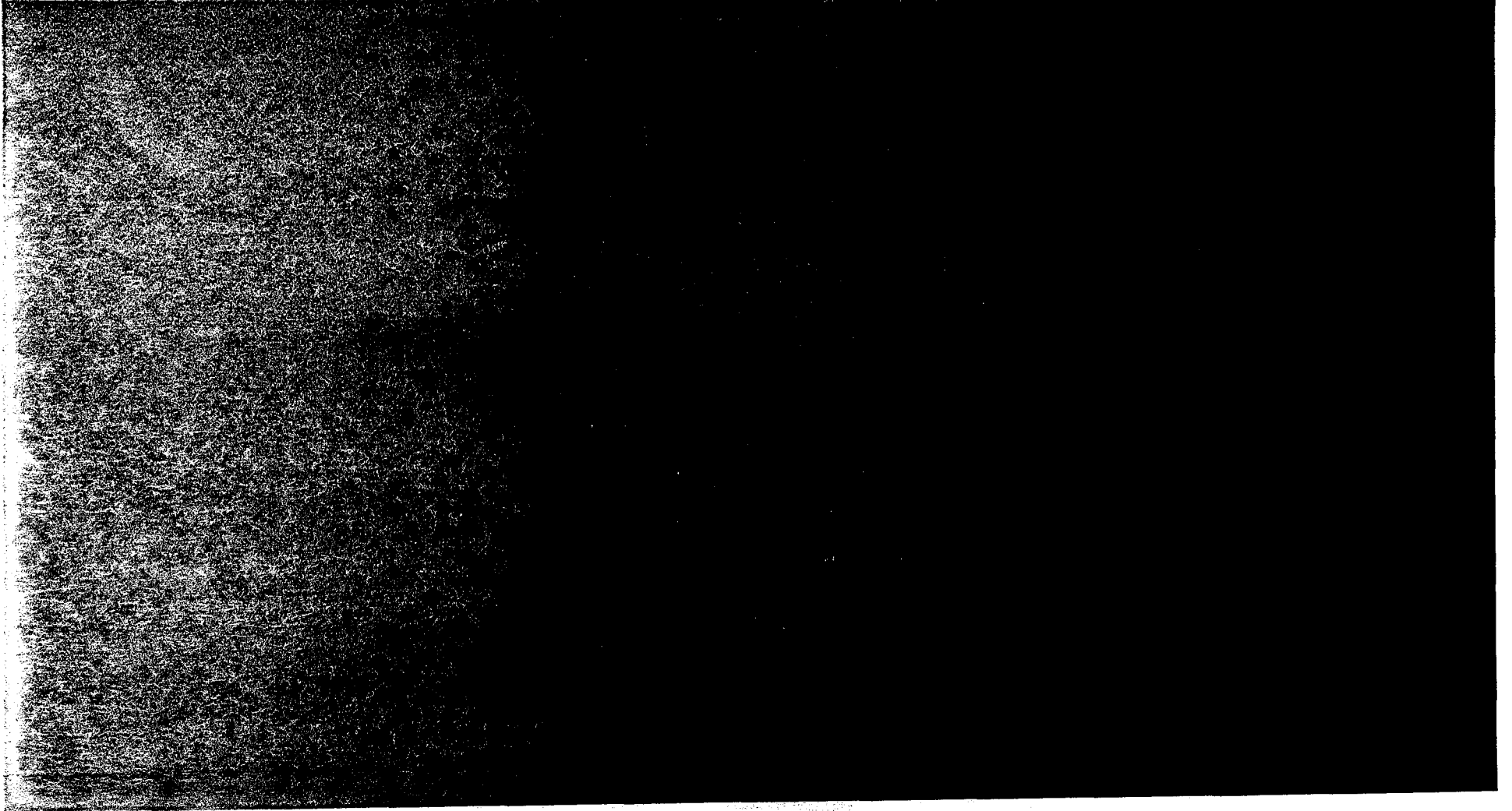
12,935,251.73	12,918,159.00	17,092.73	1,984,661.12
(12,935,251.73)			(1,984,661.12)
Difference in Percentage		0.1323%	

43-3
1

SOURCE DL#1 WP43-3 file: sort by Category

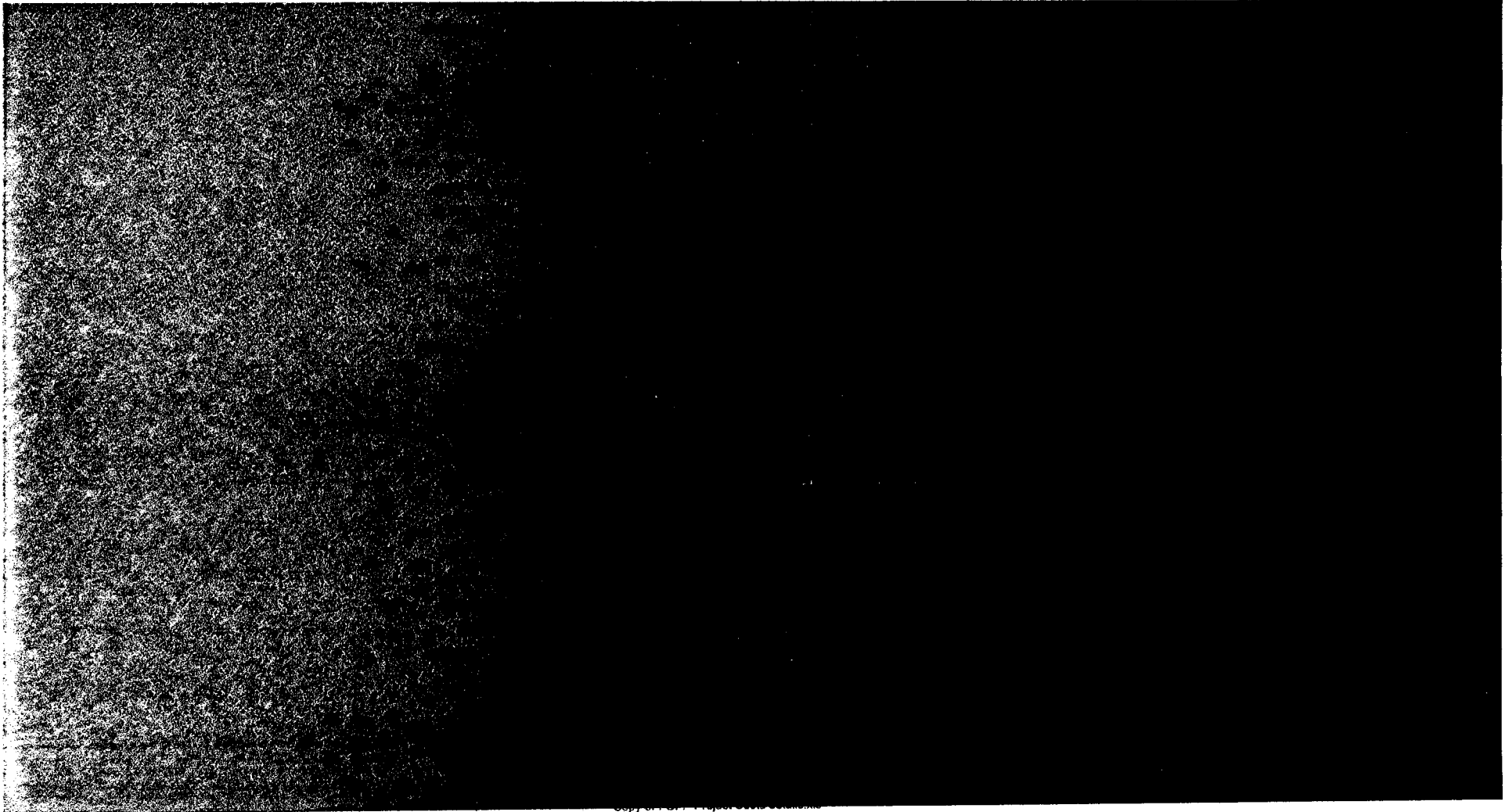
GLADES POWER PARK PROJECT SAMPLE TESTING

Attribute1: Proper Amount



GLADES POWER PARK PROJECT SAMPLE TESTING

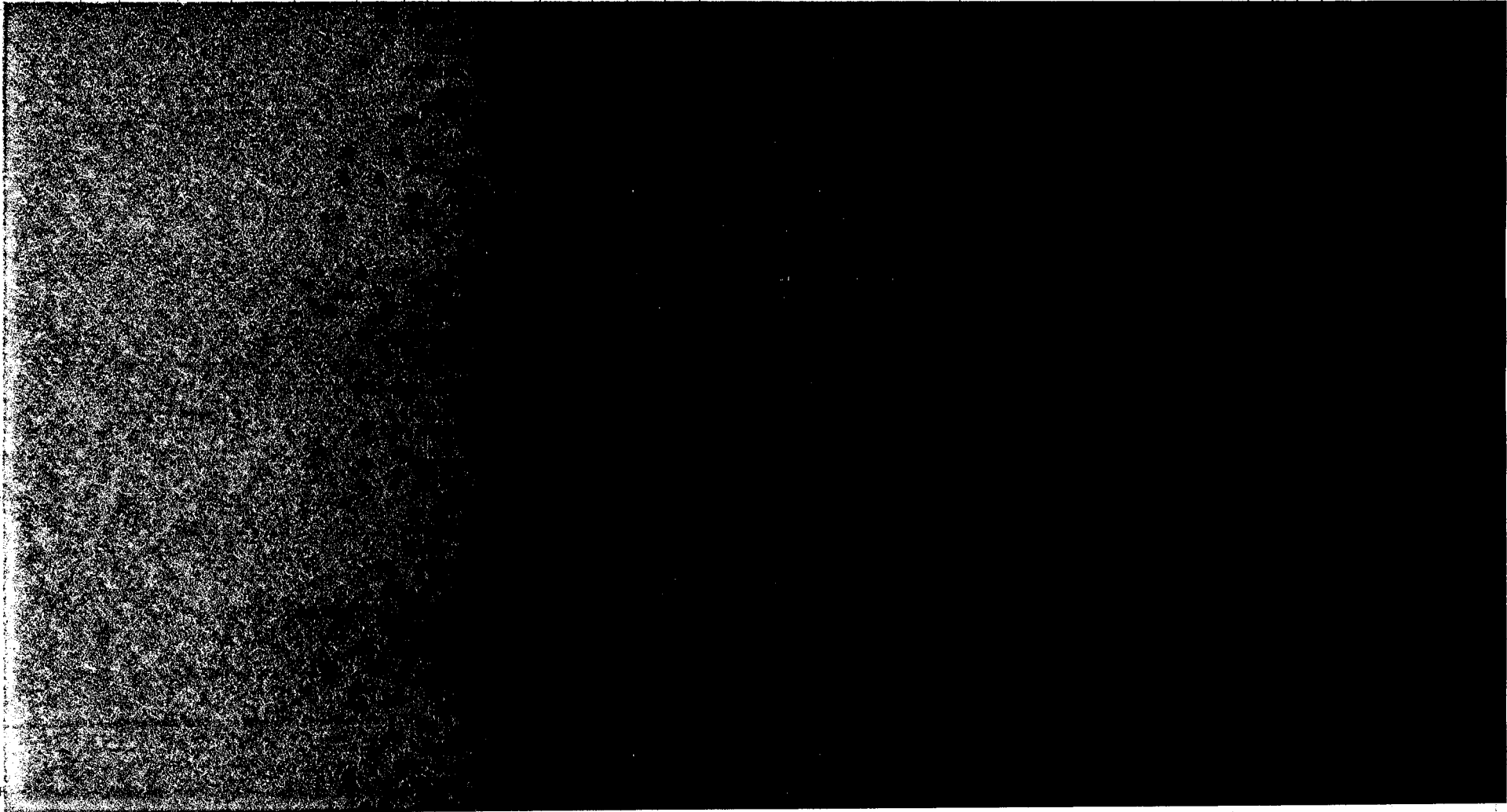
Attribute 1: Proper Amount
Attribute 2: Proper Period
Attribute 3: Proper Support Documentation



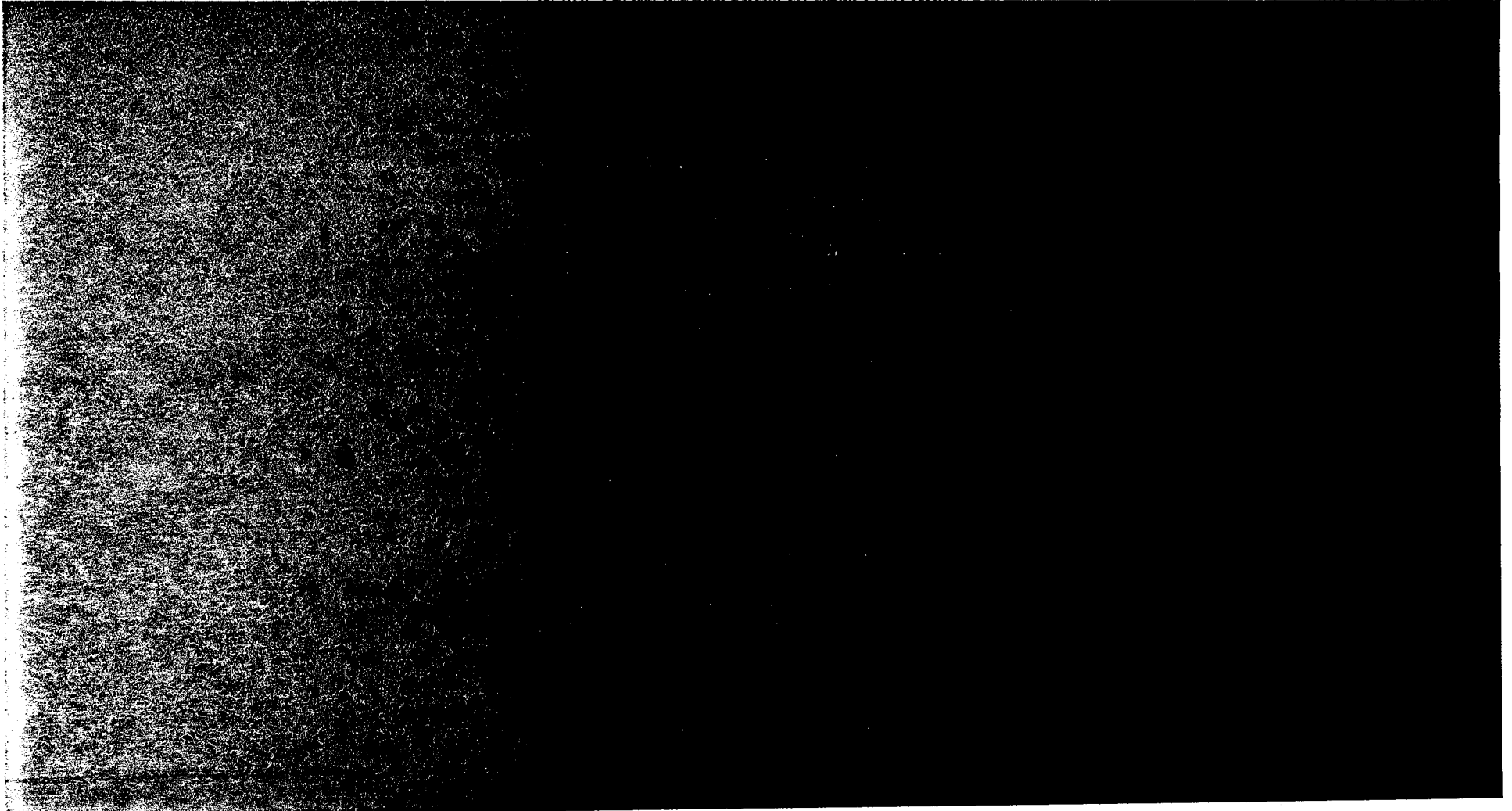
GLADES POWER PARK PROJECT SAMPLE TESTING

Attribute 1: Proper Amount
 Attribute 2: Proper Period
 Attribute 3: Proper Support Documentation

Item #	Dalc	SRC	SA	From ER	From WO	From LOC	To LOC	UC	ET	Amount	Quantity	W_NEW_G	Vendor	Description	1	2	3
--------	------	-----	----	---------	---------	----------	--------	----	----	--------	----------	---------	--------	-------------	---	---	---

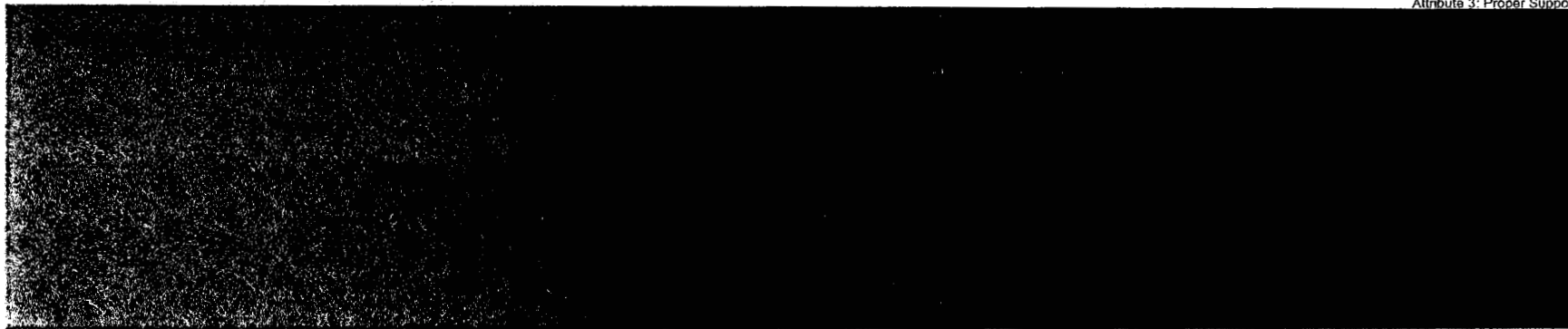


WH

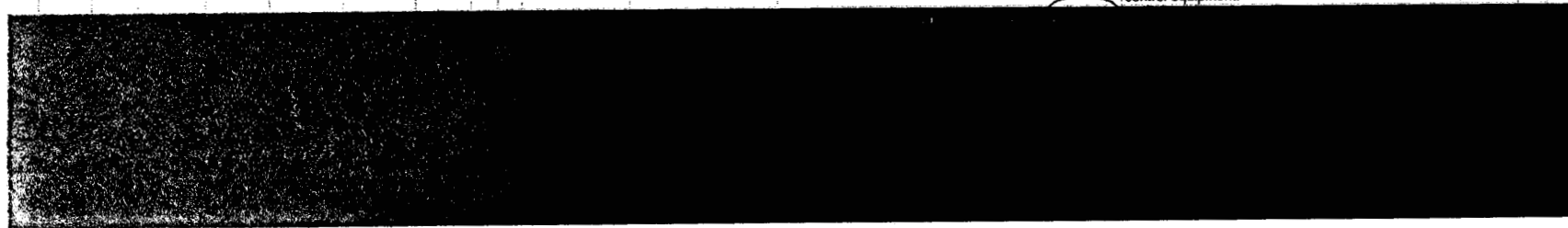


GLADES POWER PARK PROJECT SAMPLE TESTING

Attribute 1: Proper Amount
 Attribute 2: Proper Period
 Attribute 3: Proper Support Documentation

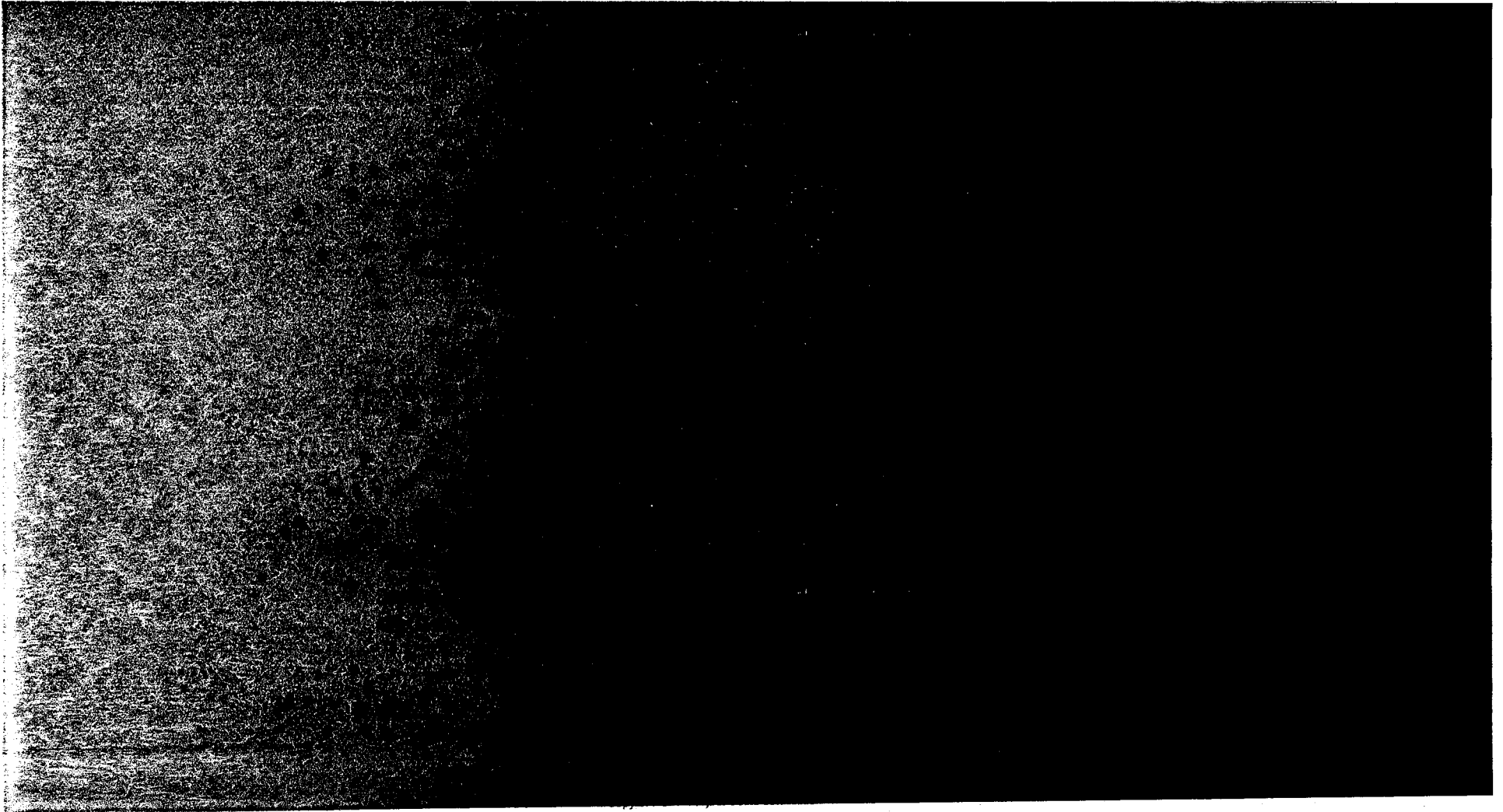


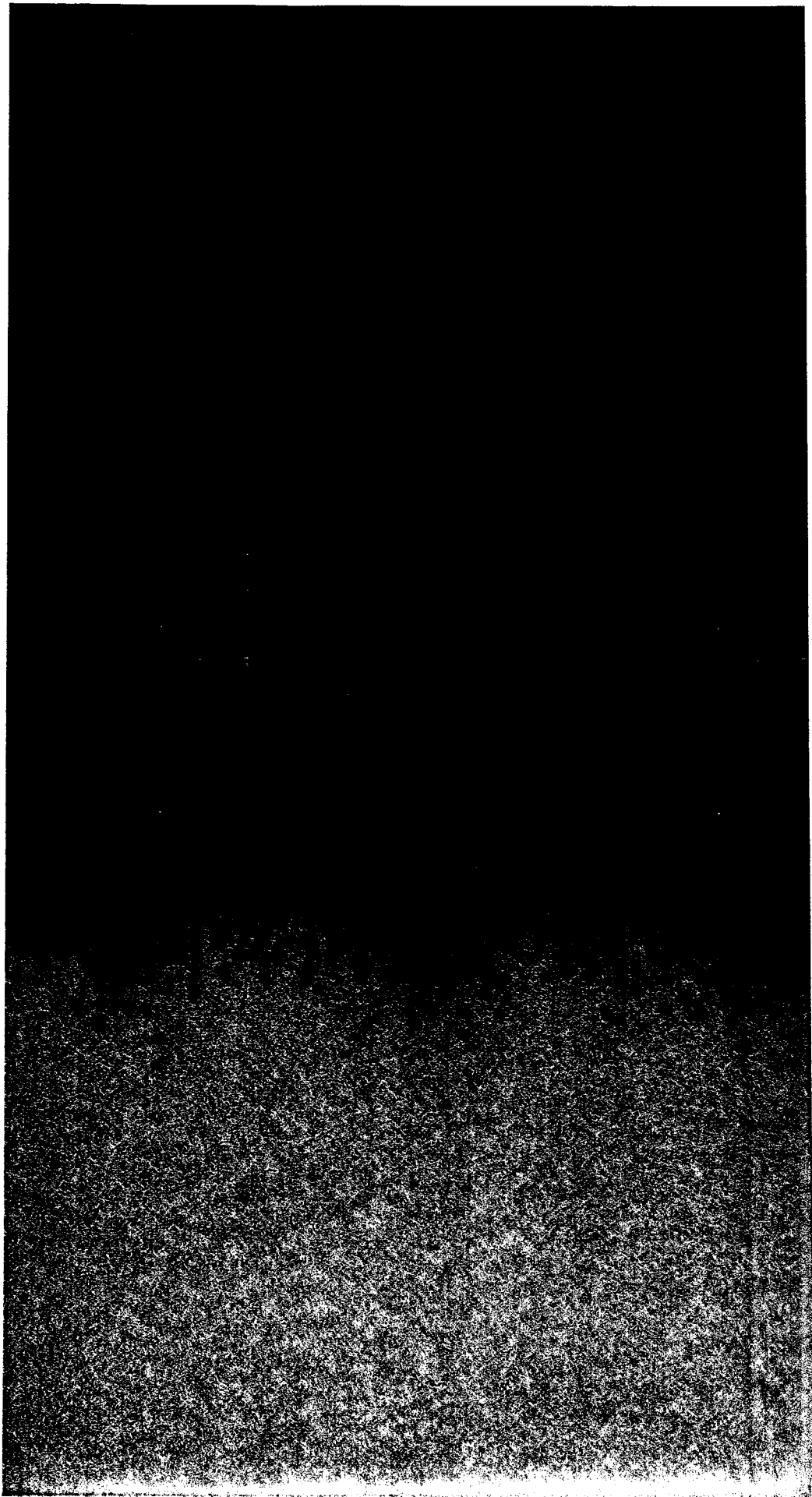
89	200703	60000	CCDEVX	98	1473	620	620	0	M	1,792.00	0.183675	COLOR COPIES-K DEPP	43-3 92	This cost was charged by the internal copy center for the printing of education materials for community outreach initiatives to share information and answer questions about the proposed Glades Power Park.	X	X	X
90	200702	60000	CCDEVX	98	1473	620	620	0	M	2,300.00	0.183675	GLADES COLLATERAL COPIES	43-3 22	This cost was charged by the internal copy center for the printing of education materials for community outreach initiatives to share information and answer questions about the proposed Glades Power Park.	X	X	X
91	200708	65000	UTDEVP	98	1654	620	620	0	M	2,370.70	0.183675	LEIGHTON EXP REPORT JULY		Coal project support meal for 20 people.	X	X	X
92	200705	60000	CCDEVX	98	1473	620	620	0	M	3,404.00	0.183675	COLOR COPIES-M BLANCO	43-3 22	This cost was charged by the internal copy center for the printing of education materials for community outreach initiatives to share information and answer questions about the proposed Glades Power Park.	X	X	X
93	200610	65000	ECJUNO	98	1492	606	620	0	M	4,148.14	0.183675	VISA-YEAGER		The primary vendor for the advanced technology, considered at the FGPP project are located in Japan. The trip to Japan was taken by Vice-president of Engineering & Construction to solicit competitive, favorable equipment pricing for three major pieces of equipment; the boiler, steam turbine & pollution control equipment.	X	X	X

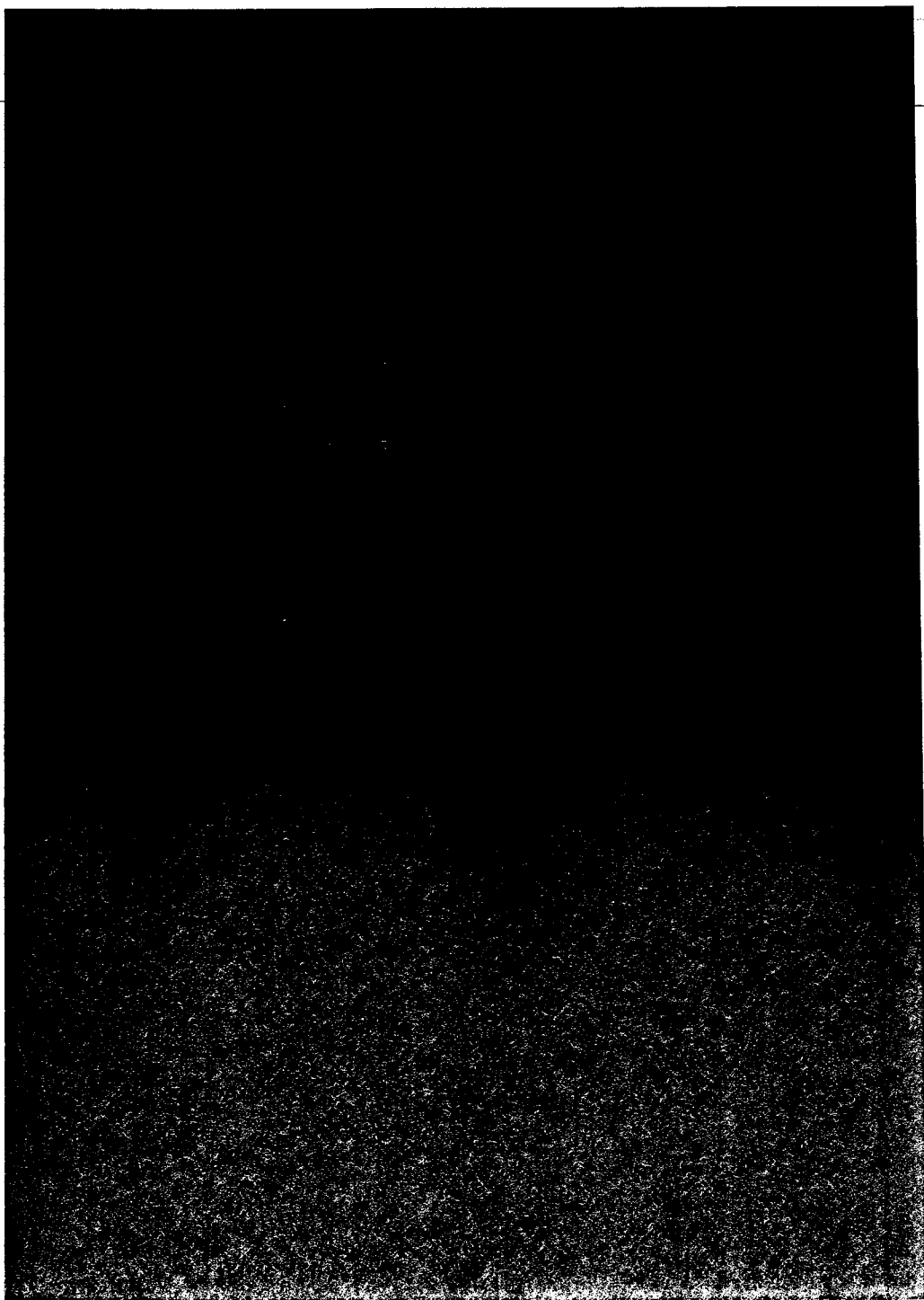


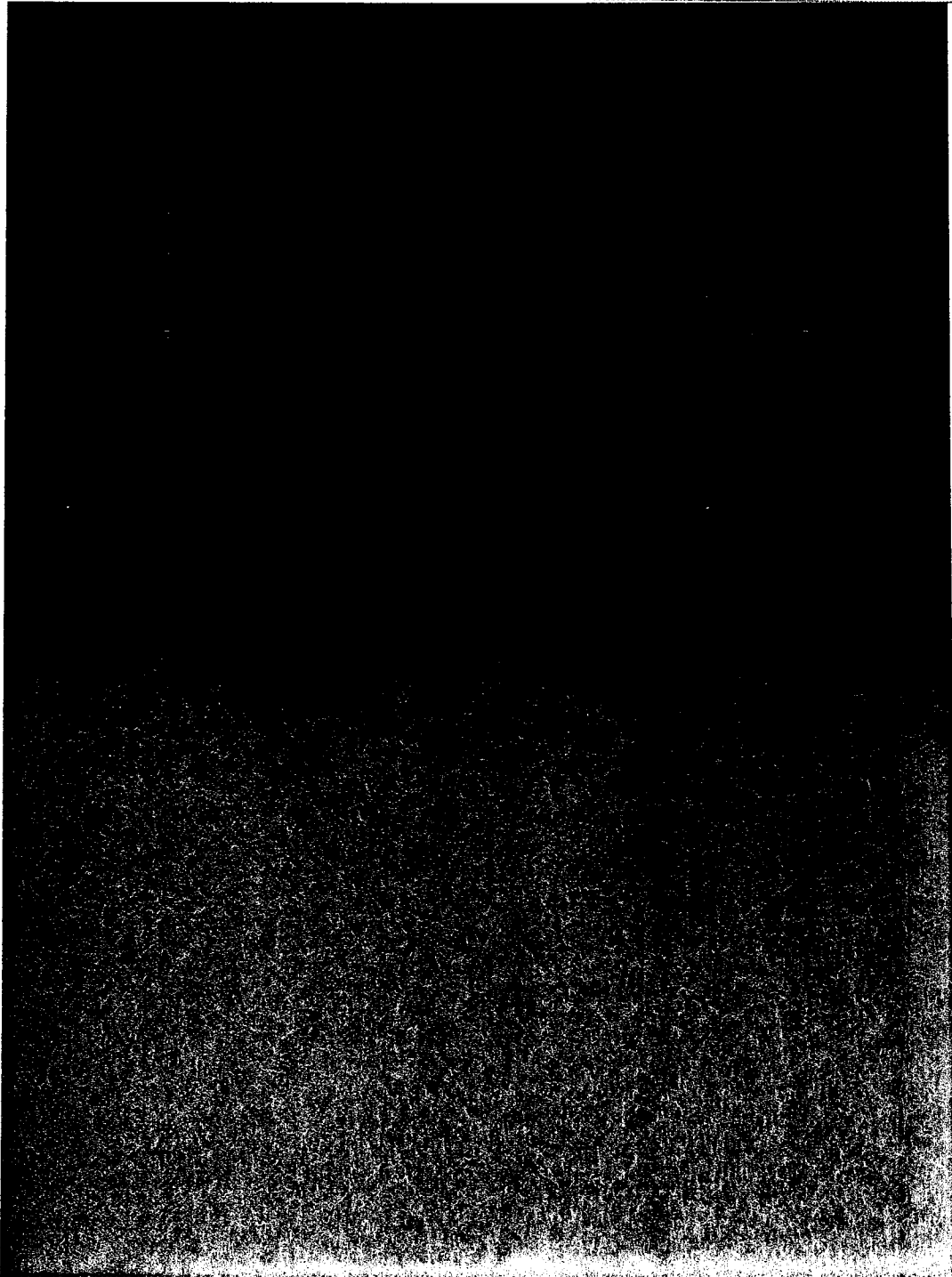
GLADES POWER PARK PROJECT SAMPLE TESTING

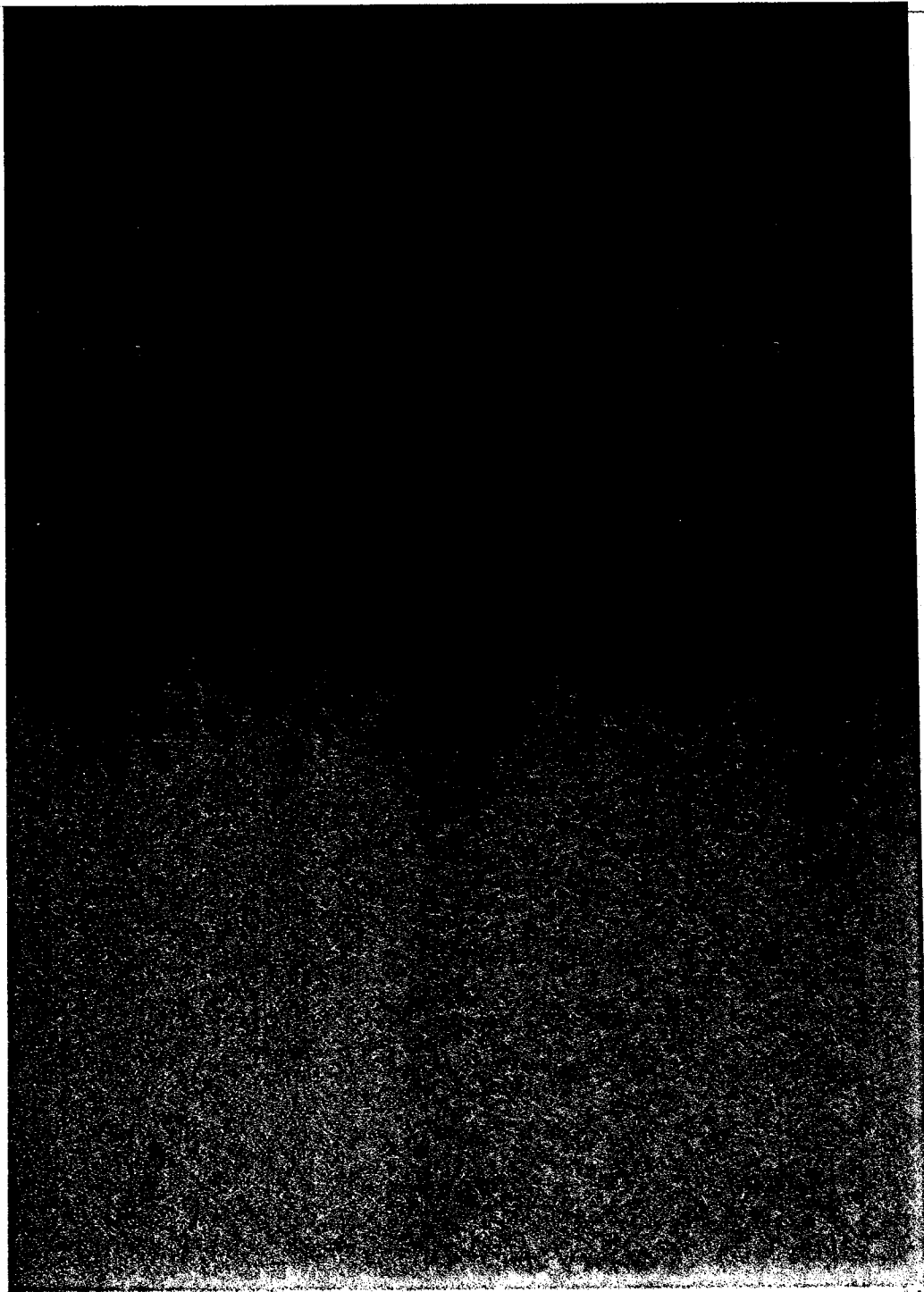
Attribute 1: Proper Amount
Attribute 2: Proper Period
Attribute 3: Proper Support Documentation

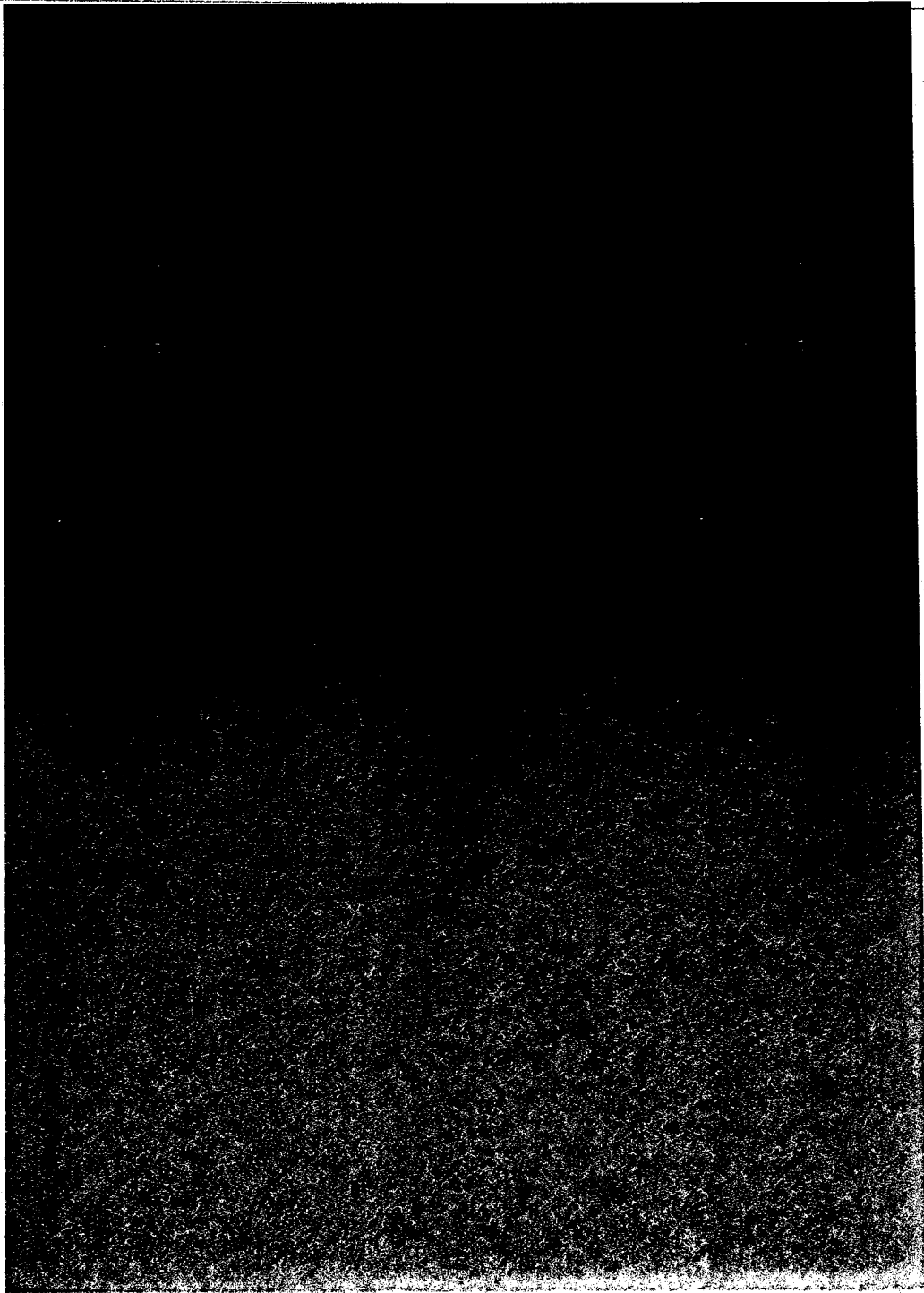


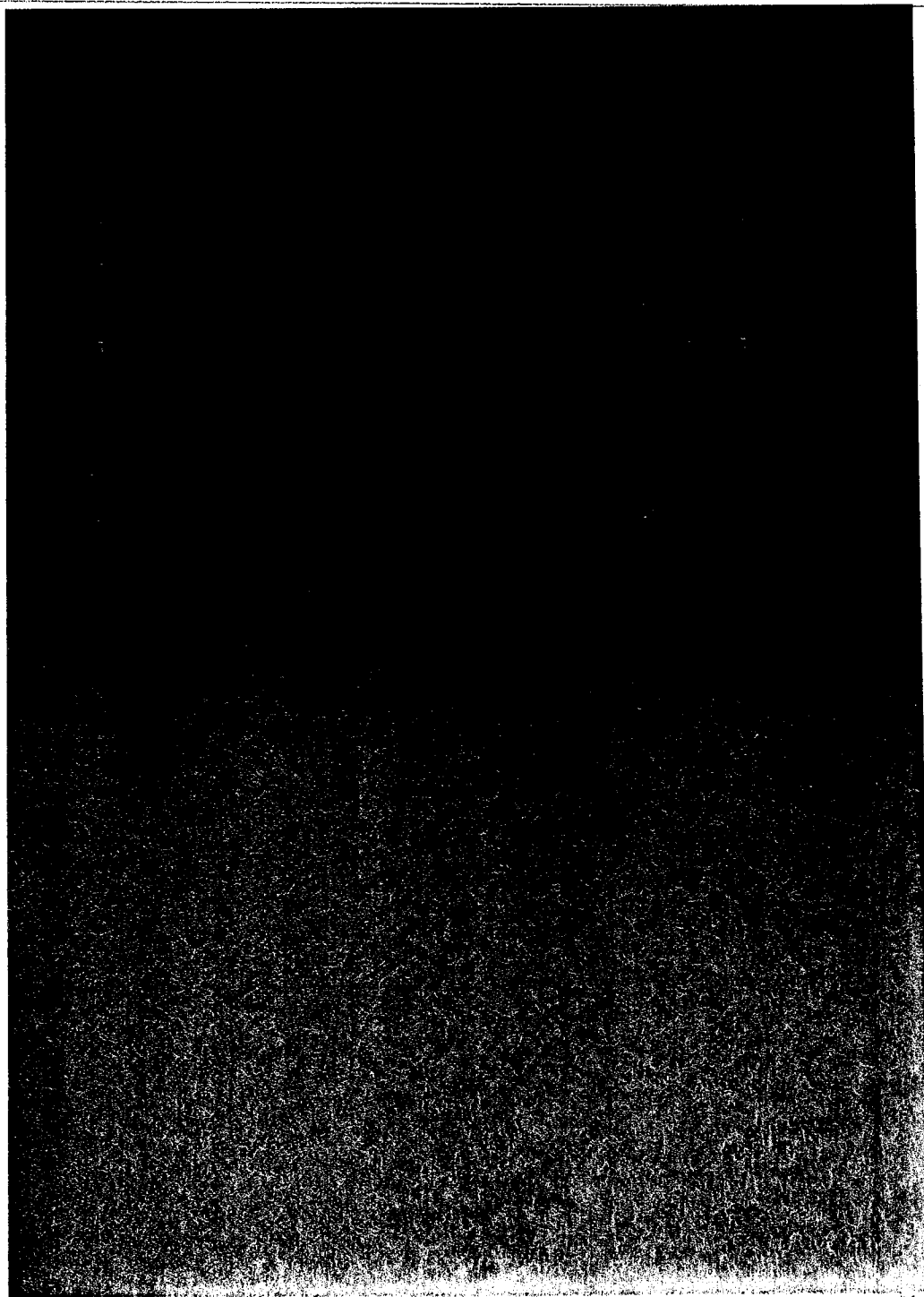










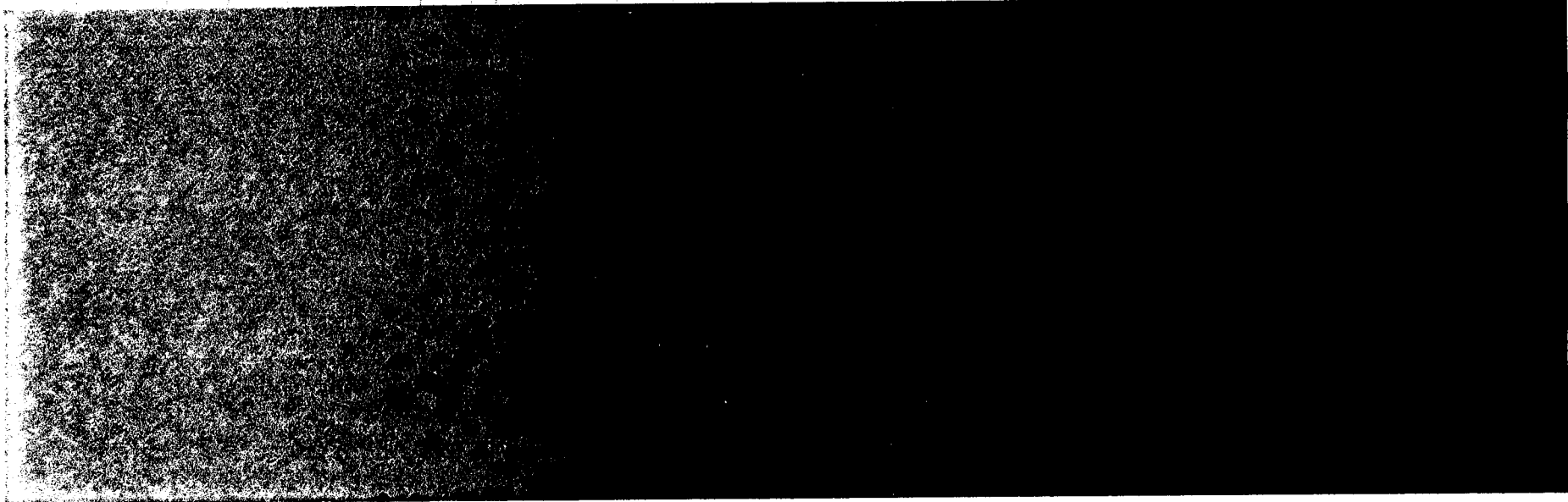


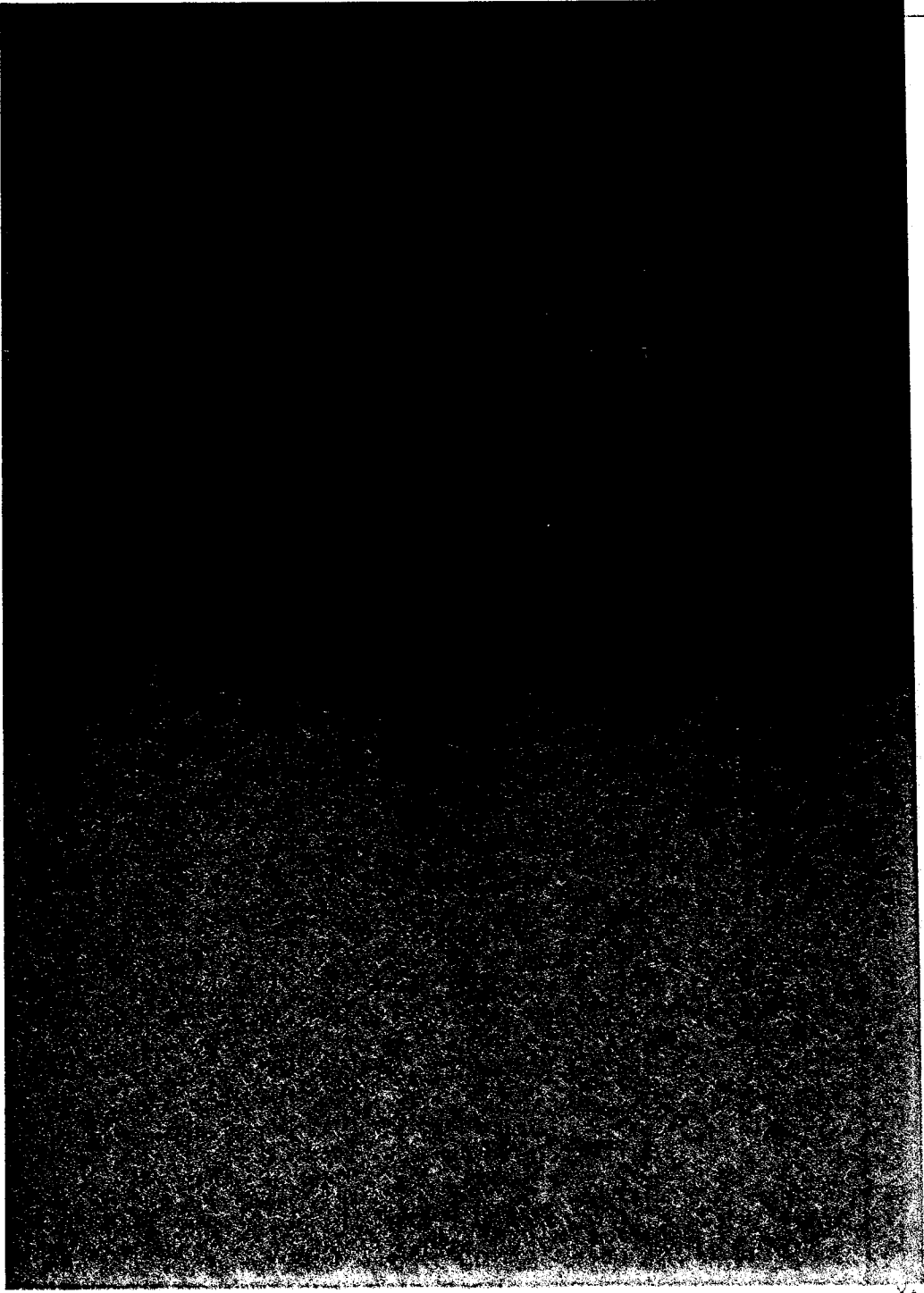
GLADES POWER PARK PROJECT SAMPLE TESTING

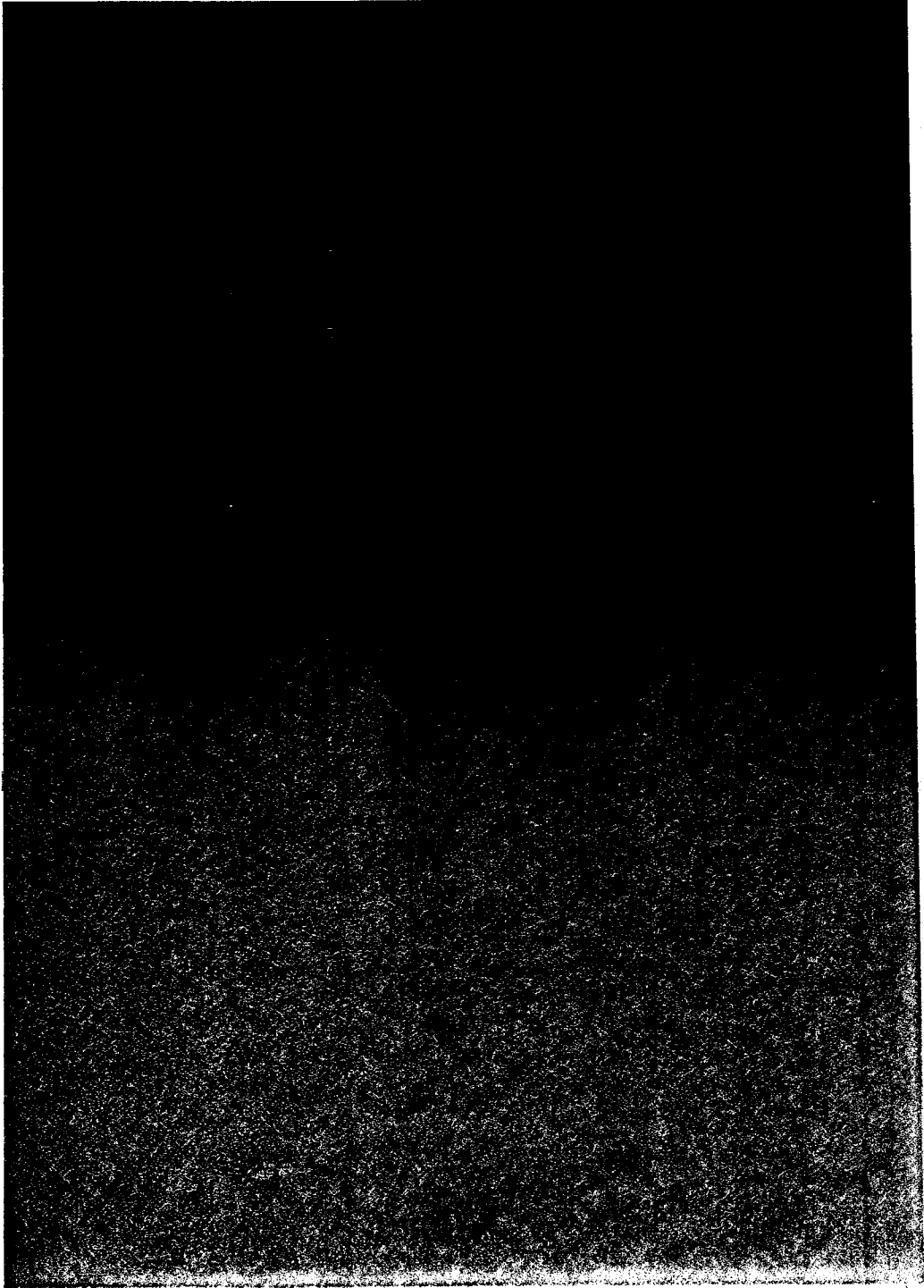
Attribute 1: Proper Amount
 Attribute 2: Proper Period
 Attribute 3: Proper Support Documentation

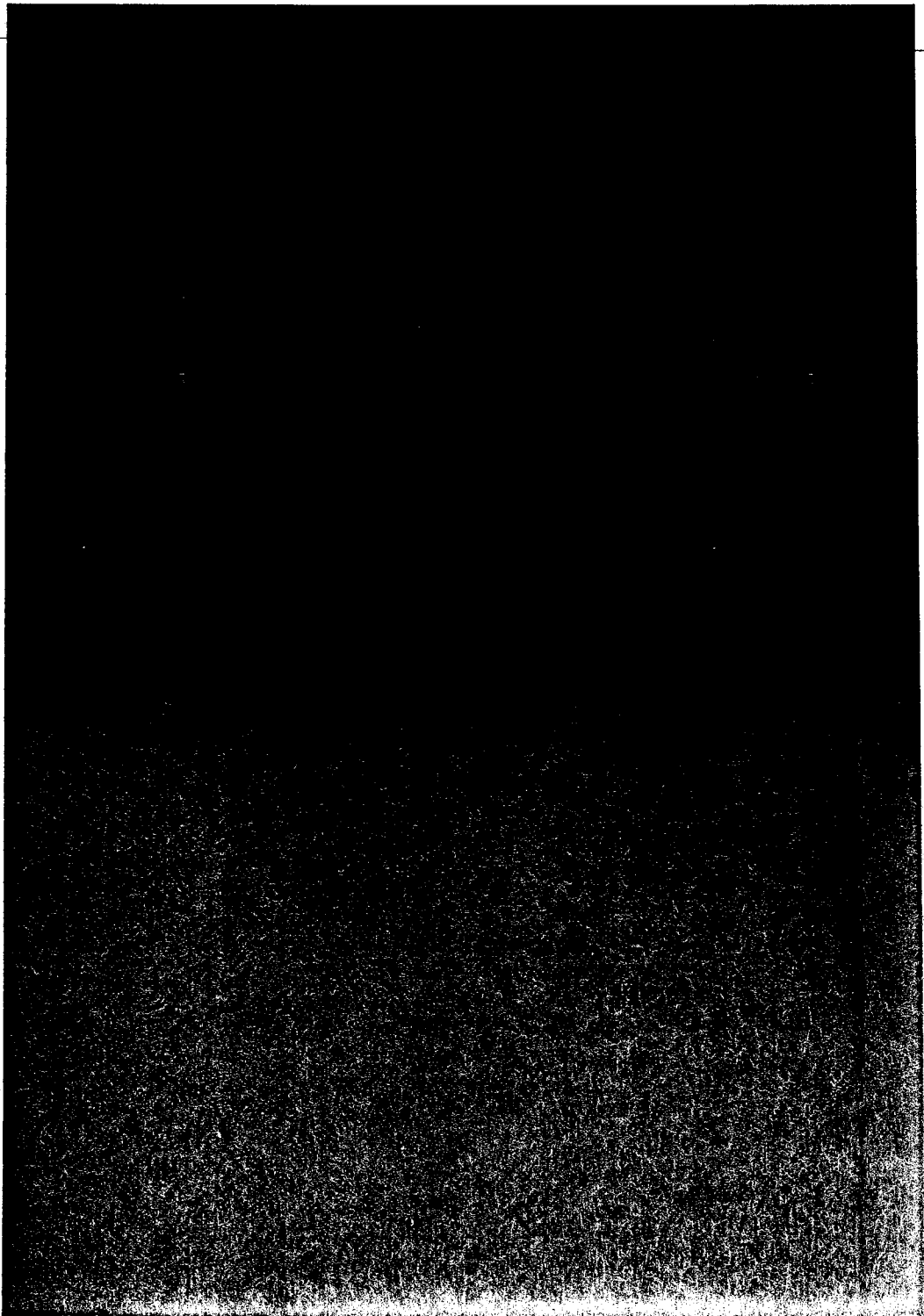


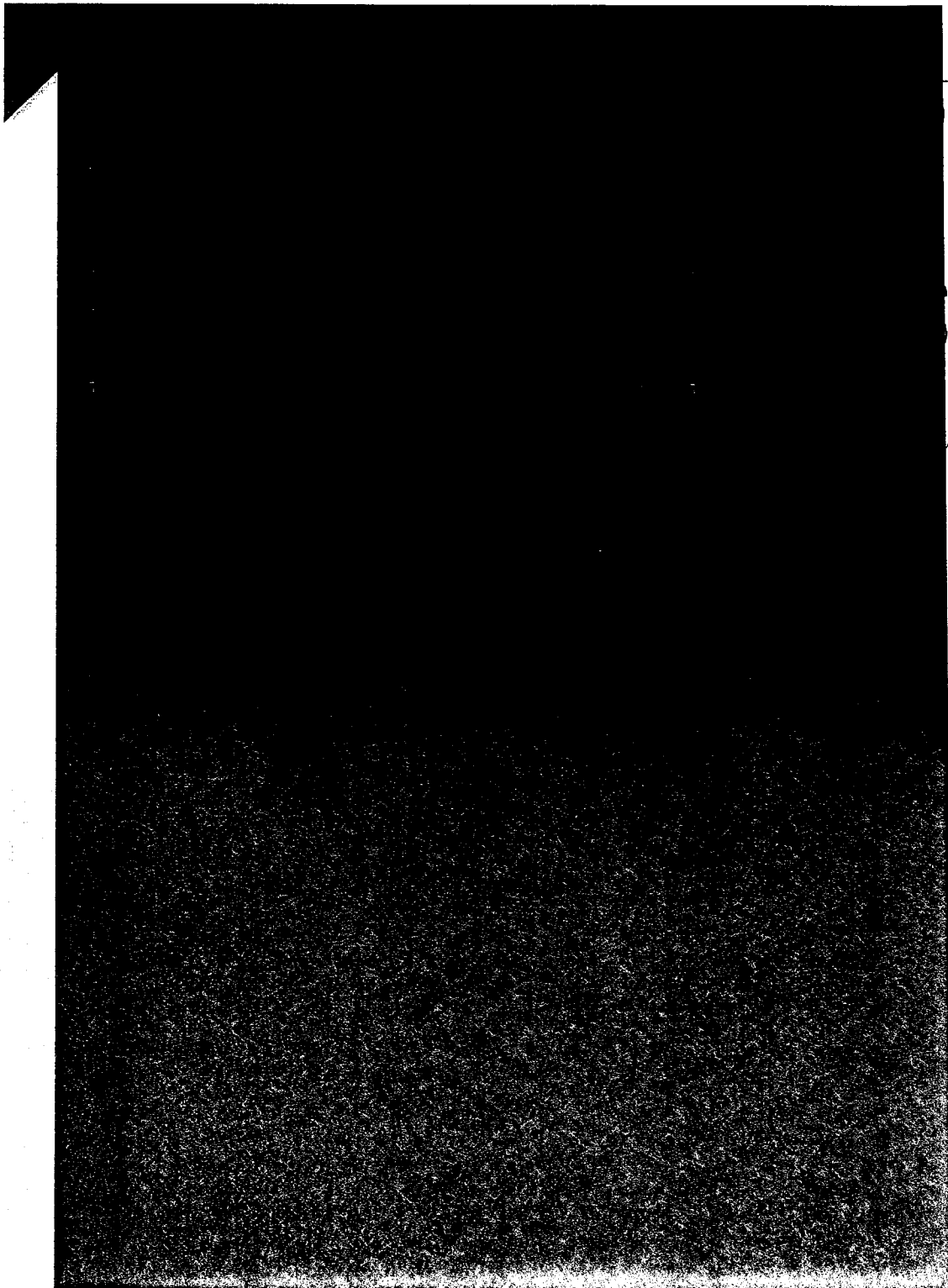
71	200412	02450	JESDEV	08	1486	620	620.0	M	200,000.00	0.183675	41	STATE OF FLORIDA	STATE OF F	SCA application check.	X	X	X
----	--------	-------	--------	----	------	-----	-------	---	------------	----------	----	------------------	------------	------------------------	---	---	---









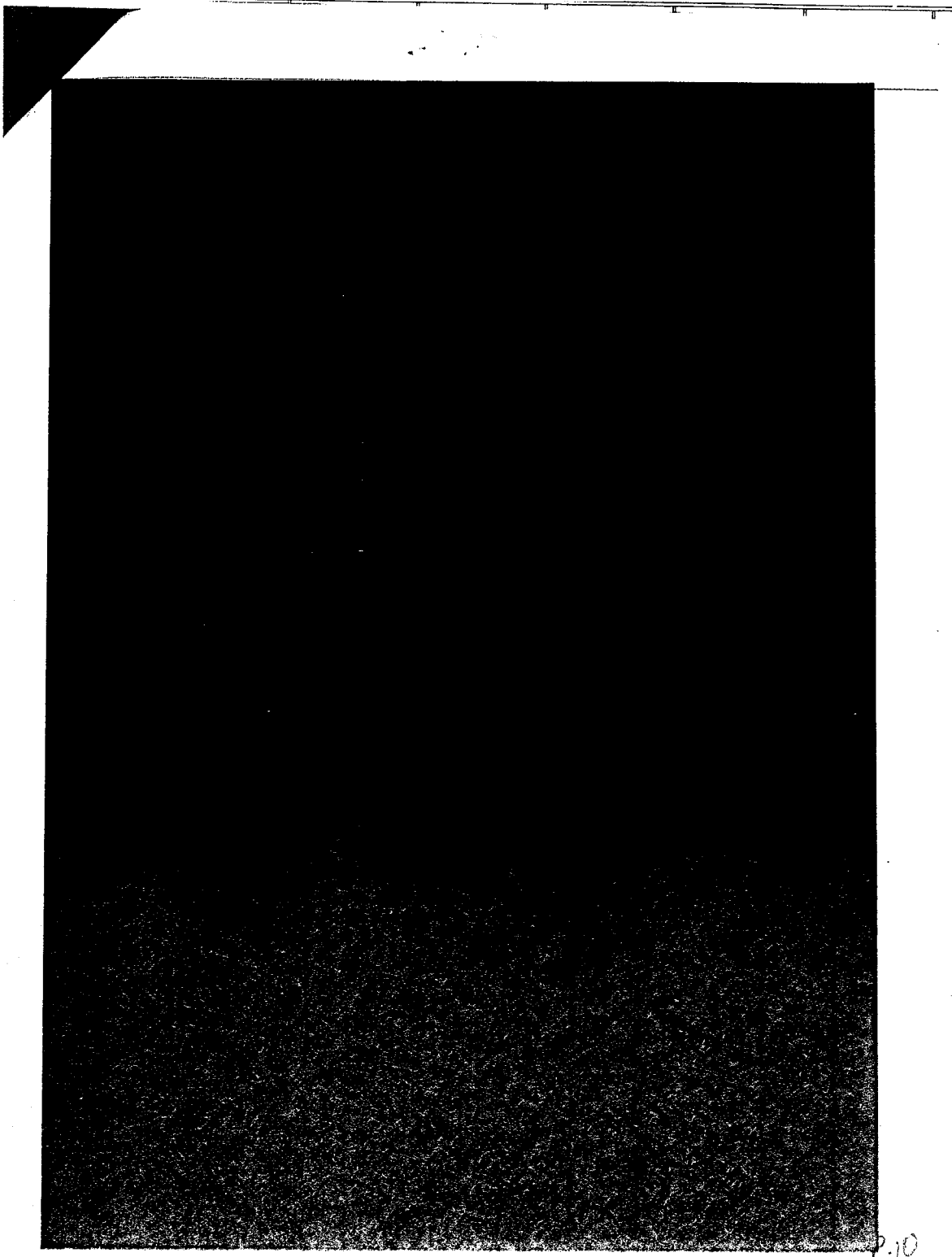


ppr

Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

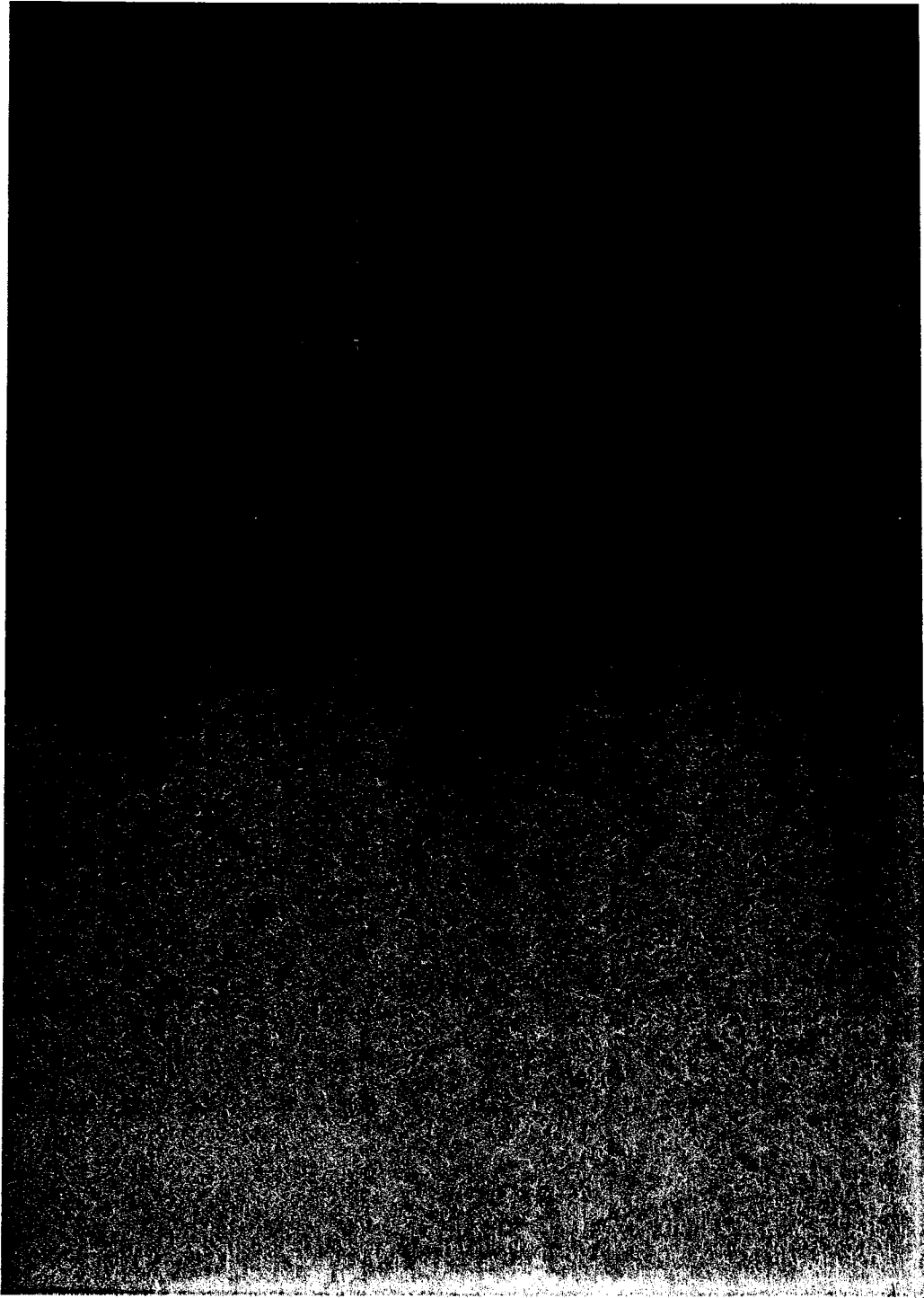
KW 8/24/07 8/27/07

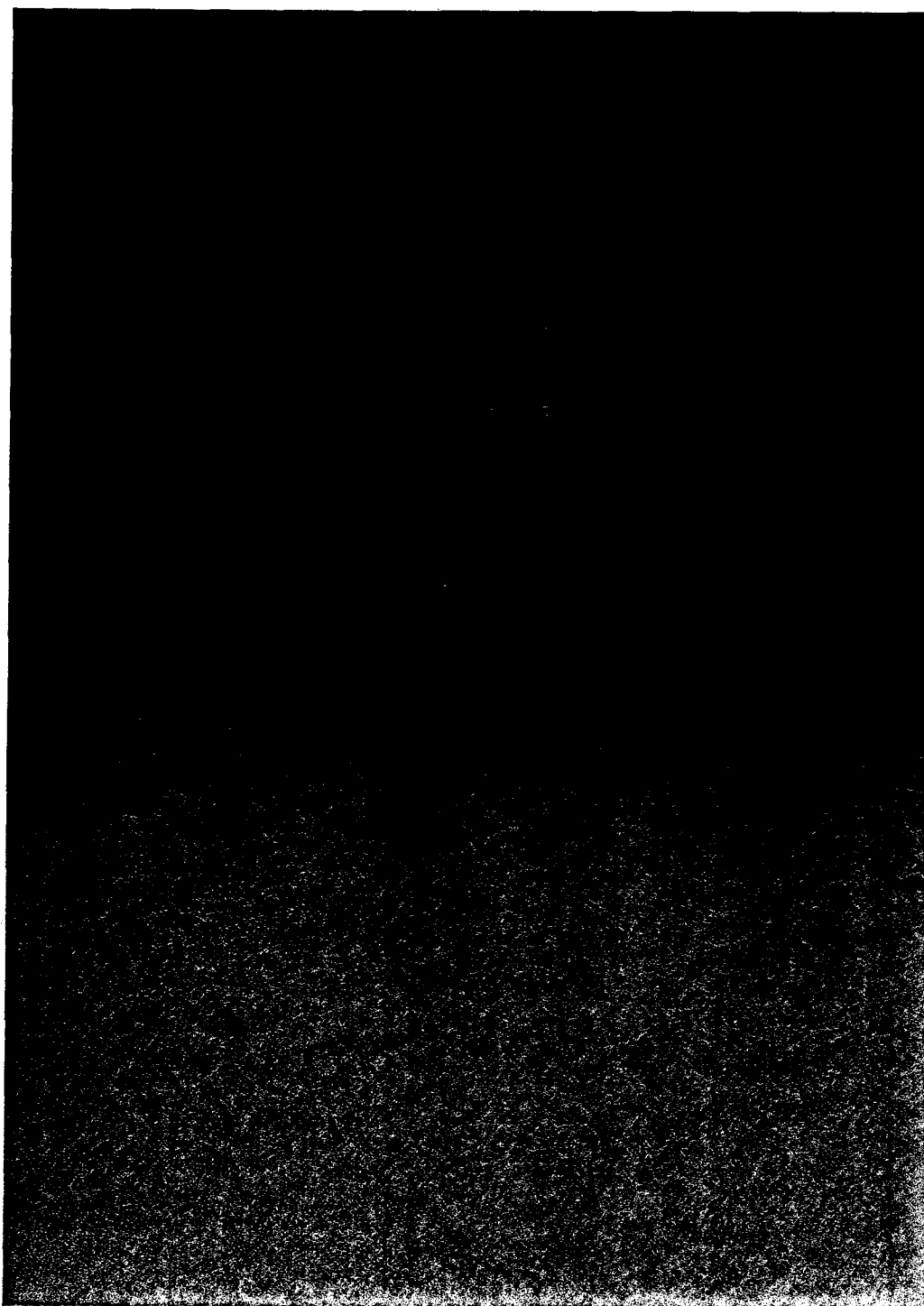
Title: *Mitsubishi*



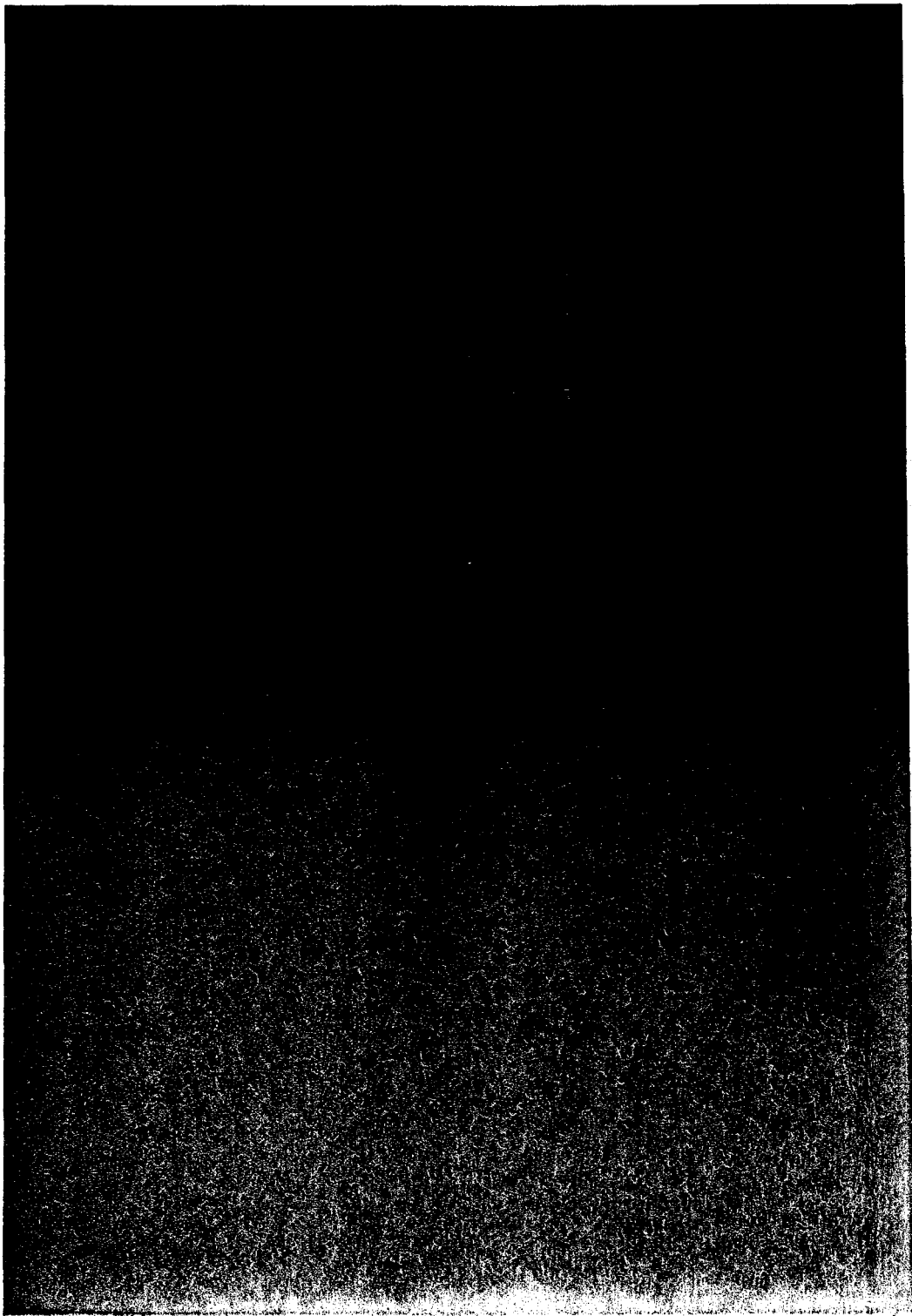
P-10

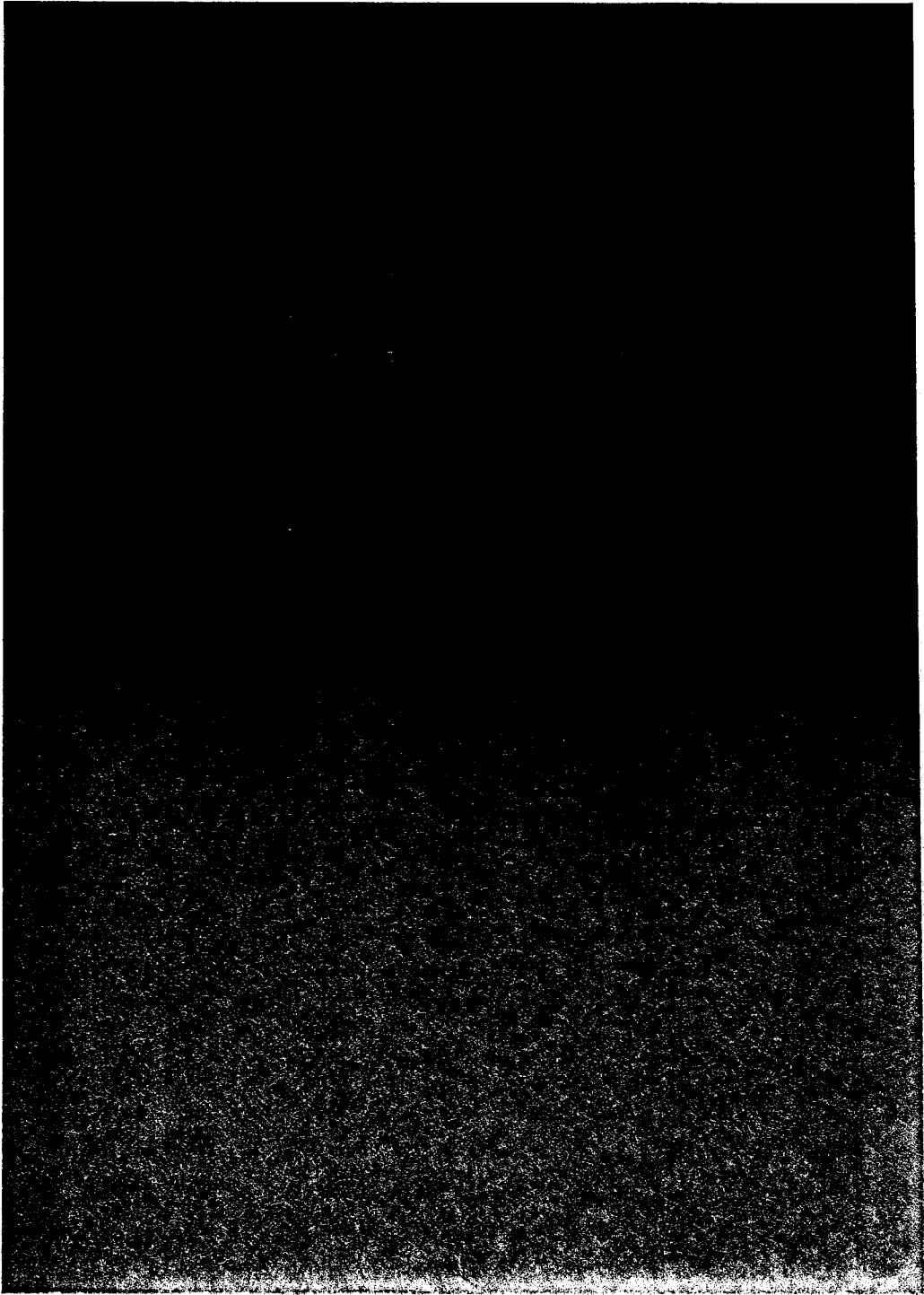
			SOURCE DR. #1		43-3
					1

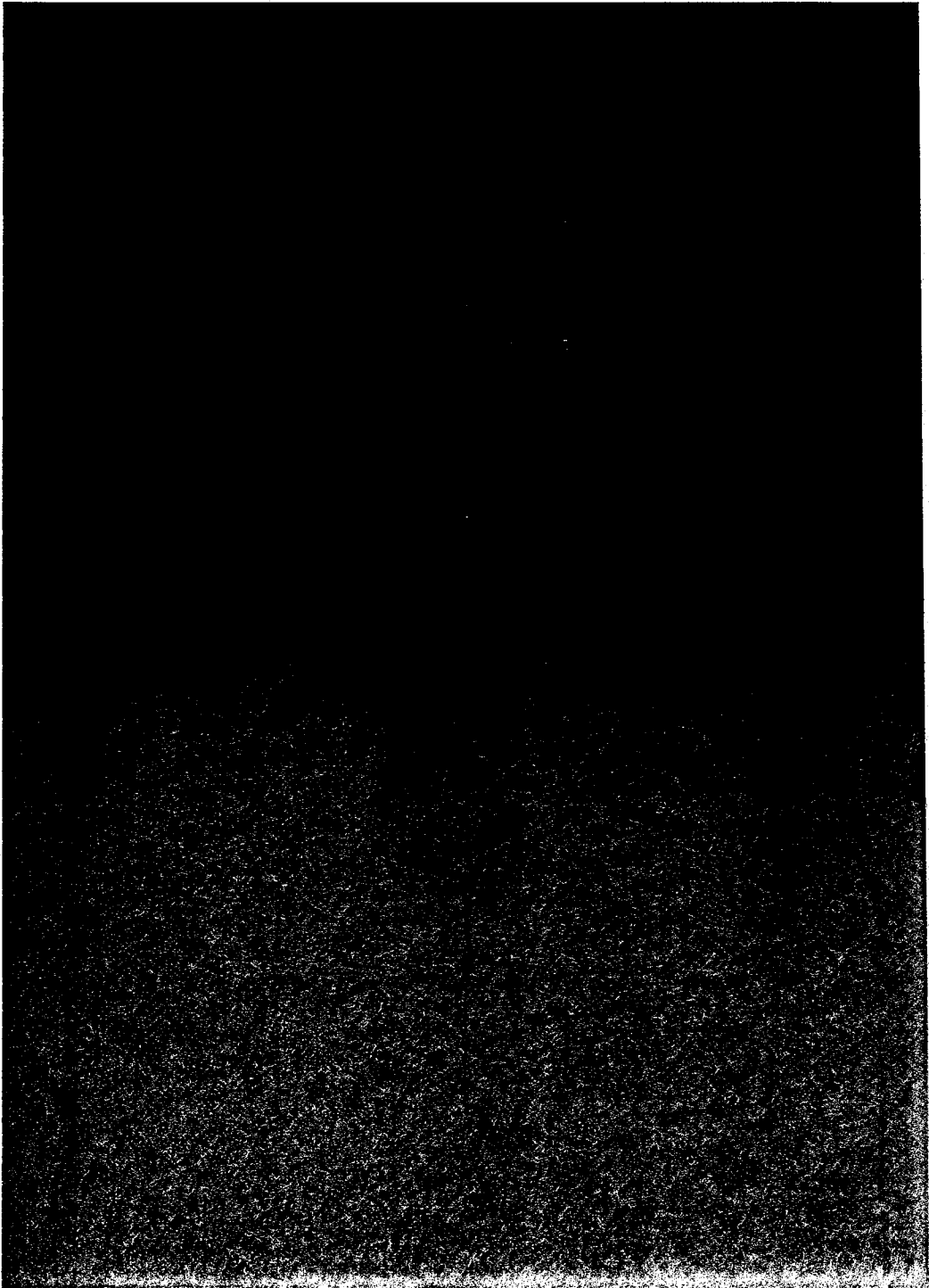




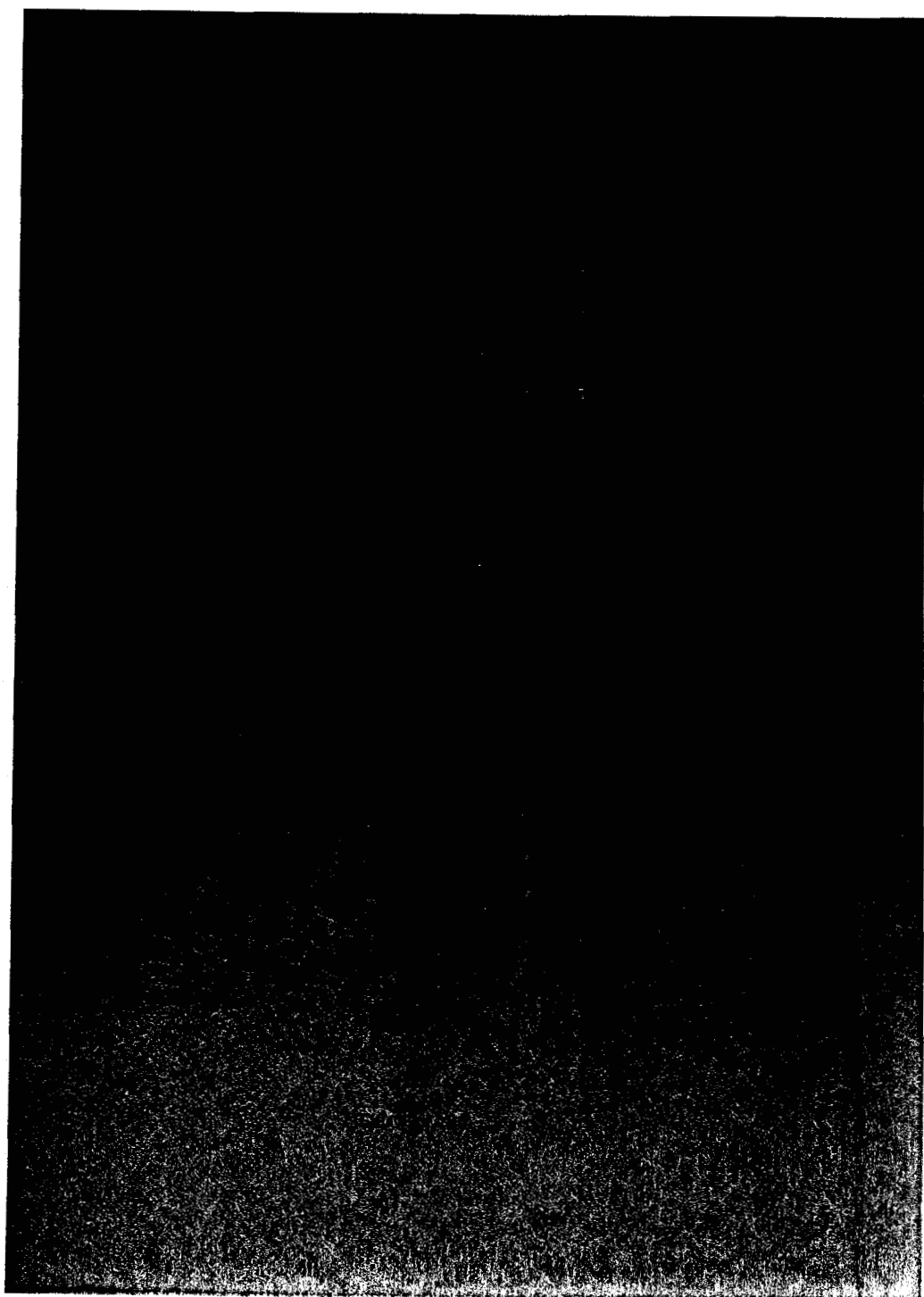
P.1



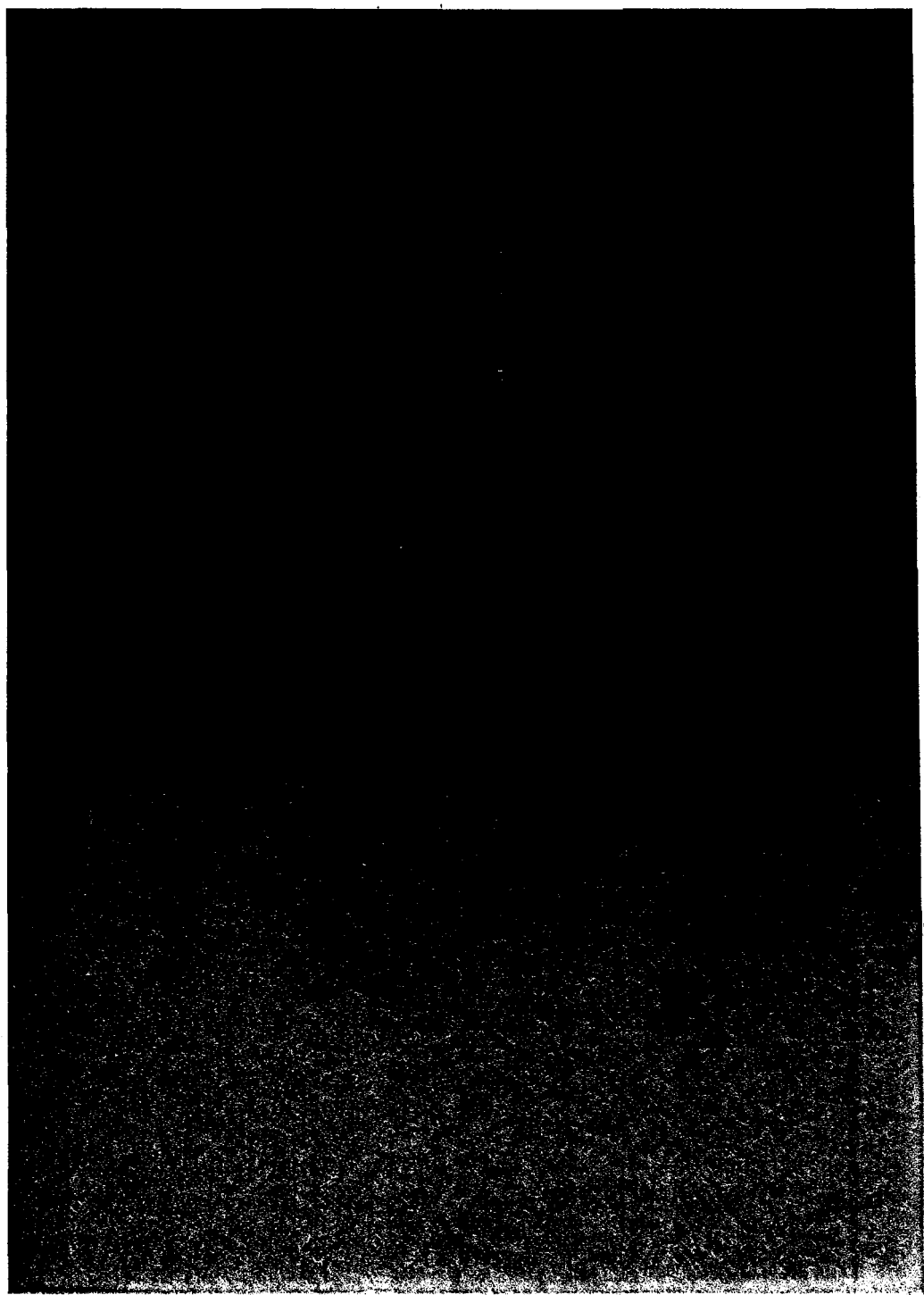




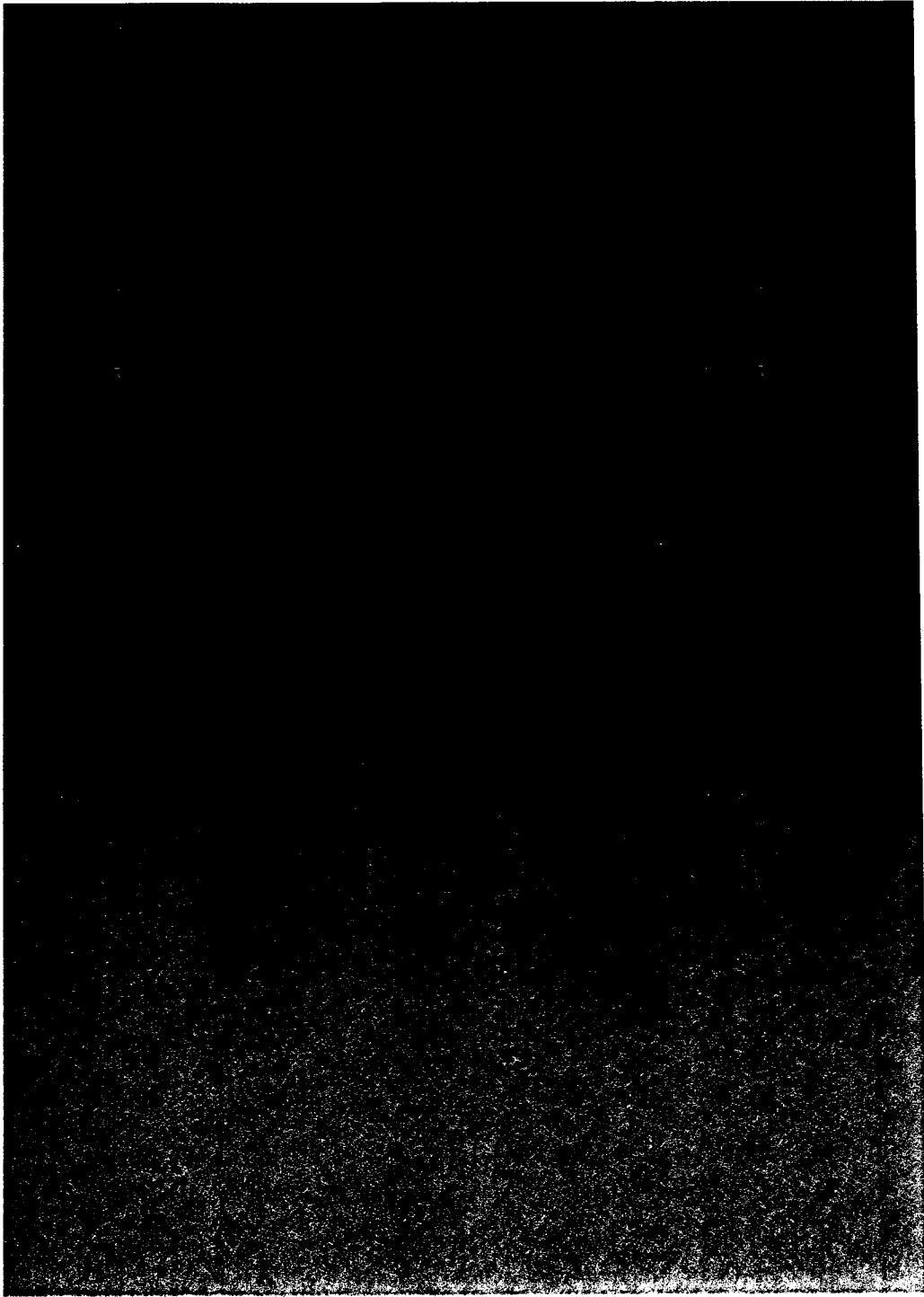
P.H



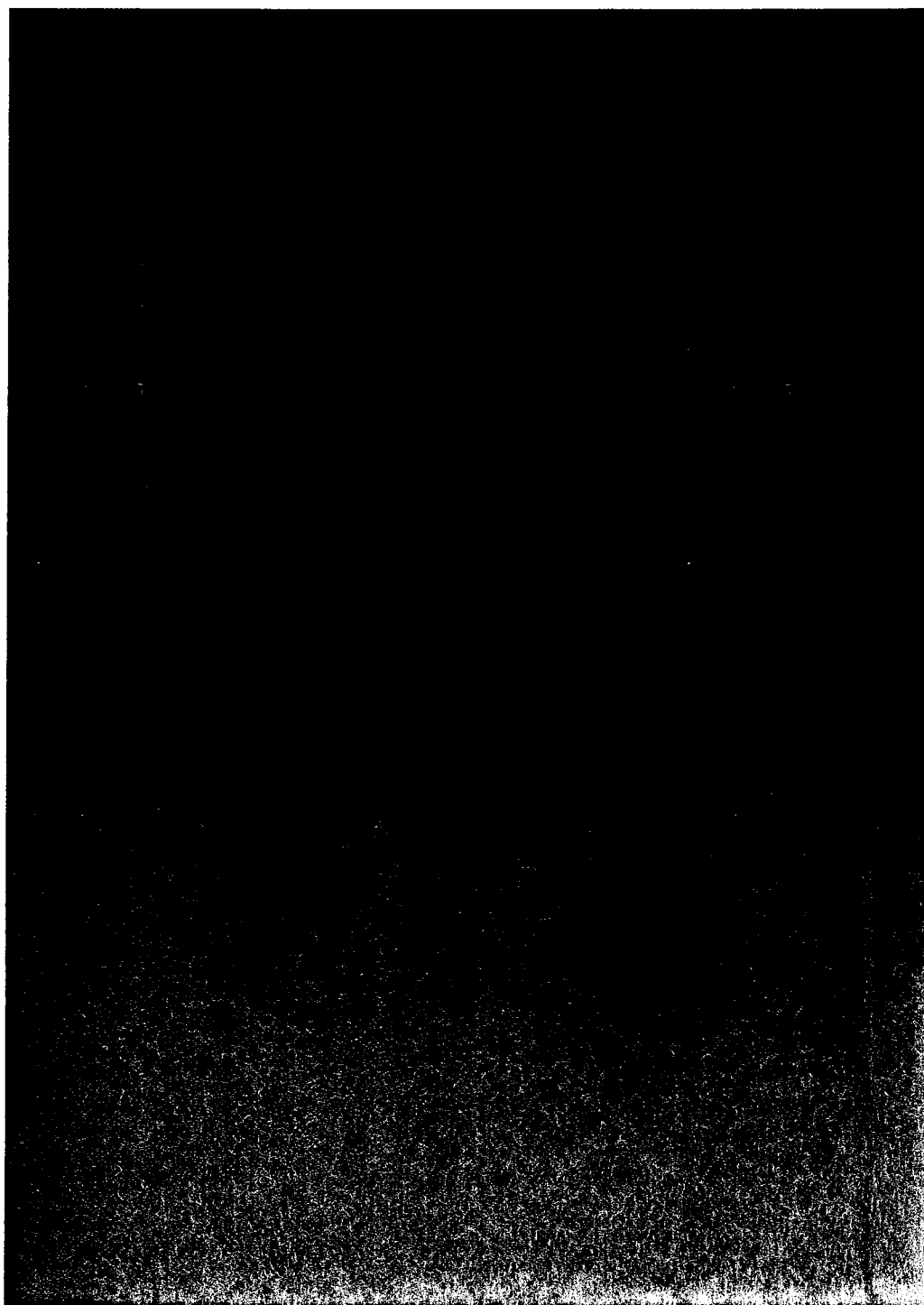
P. 5



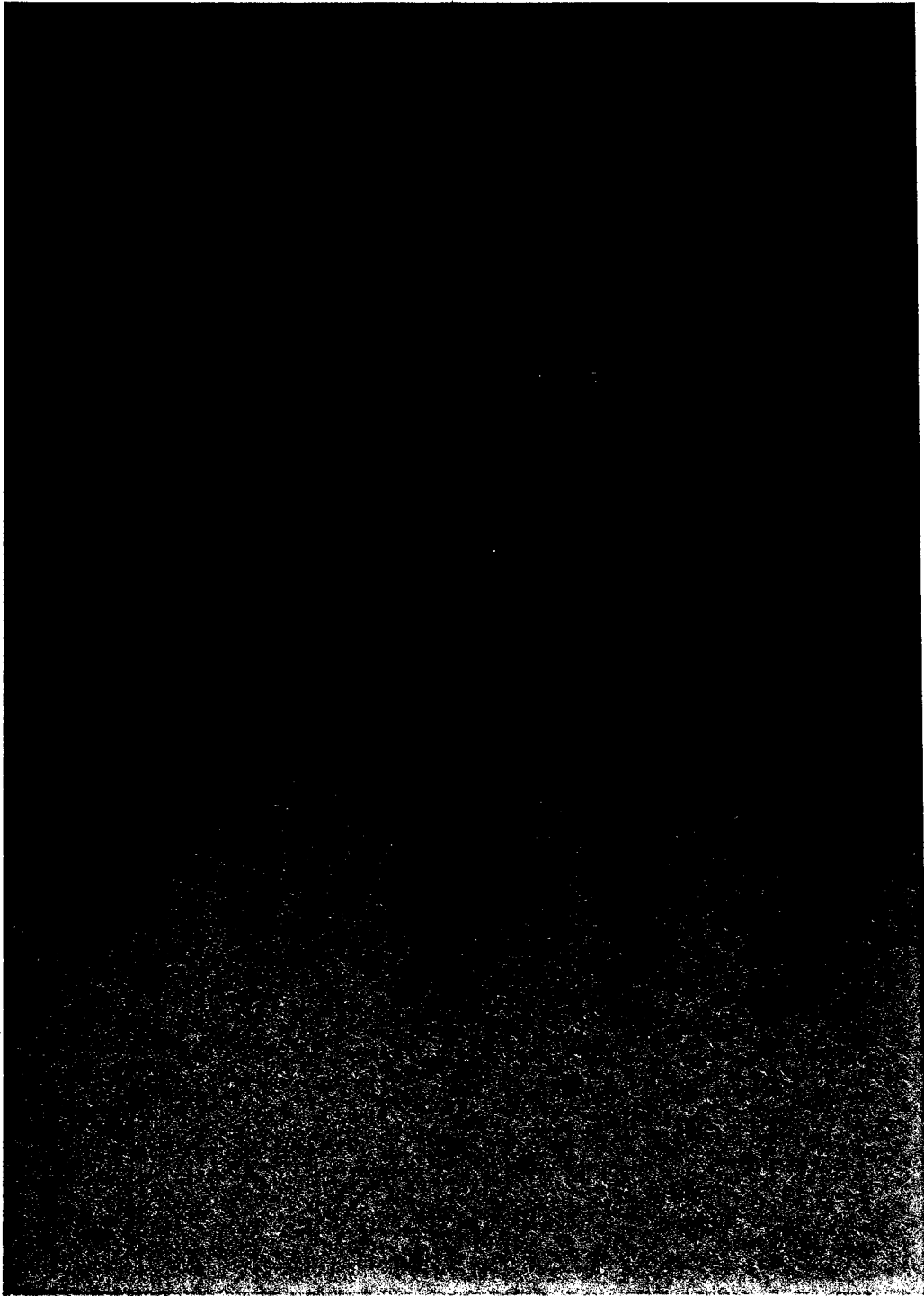
8-15



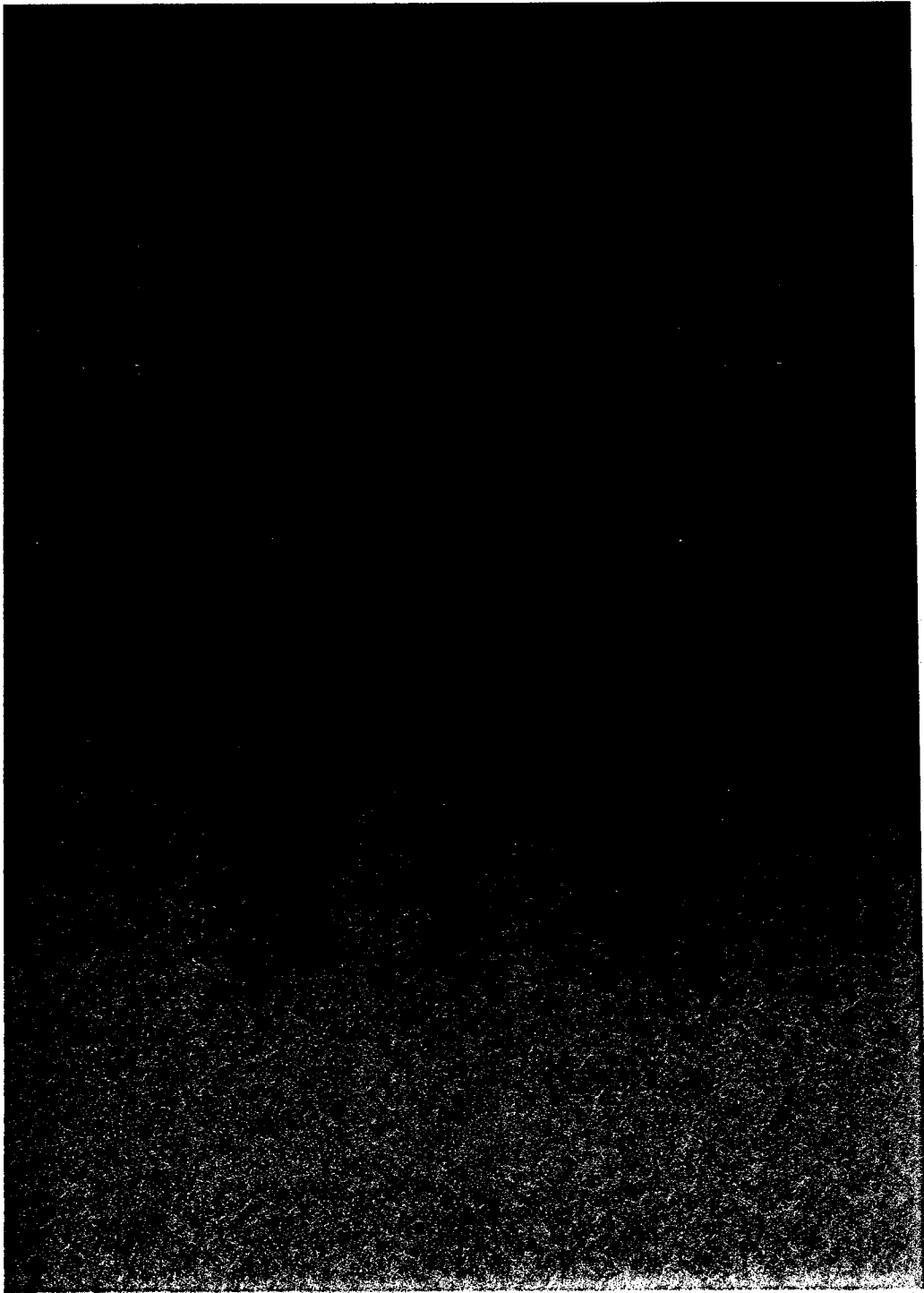
P.7



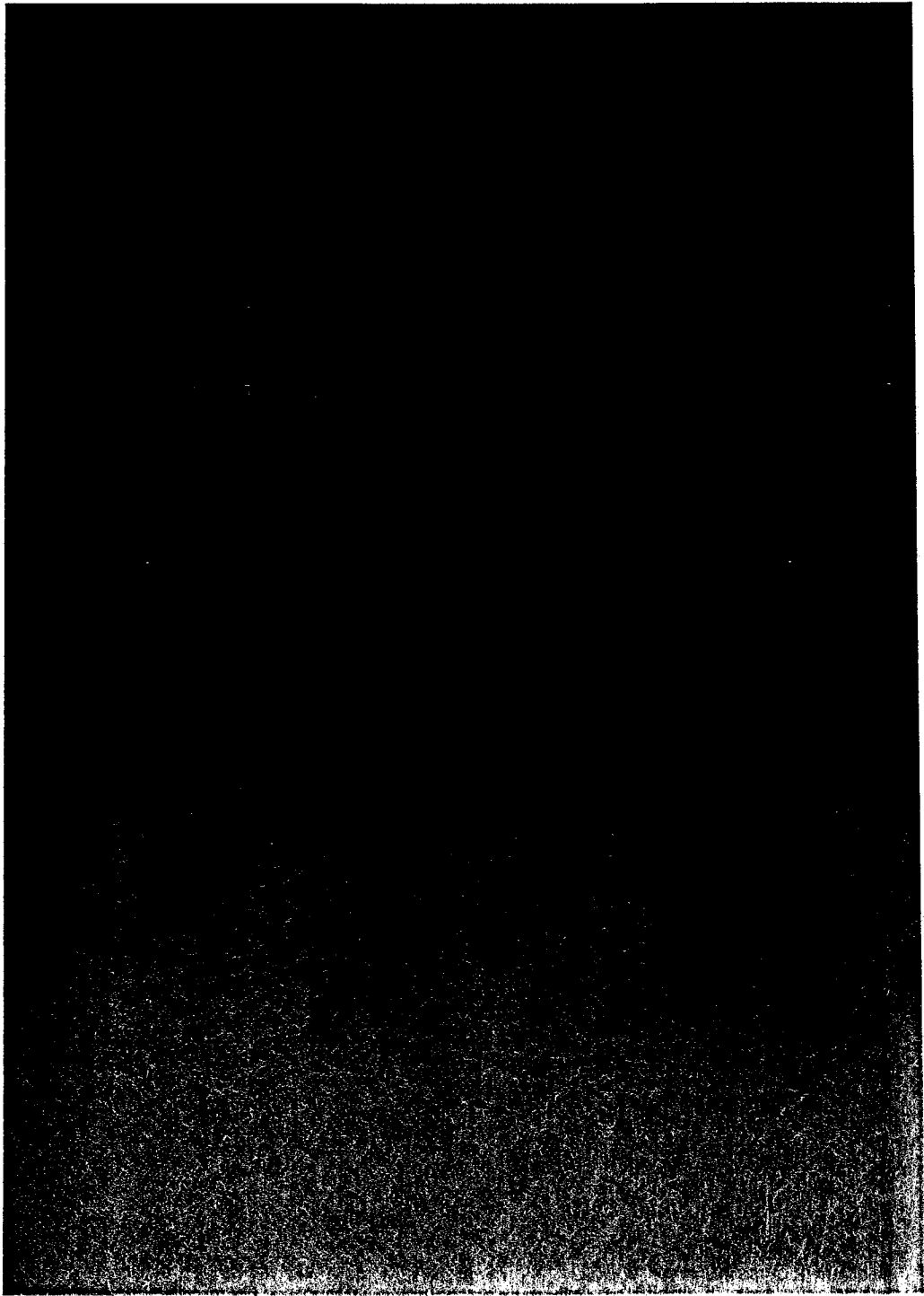
2-3



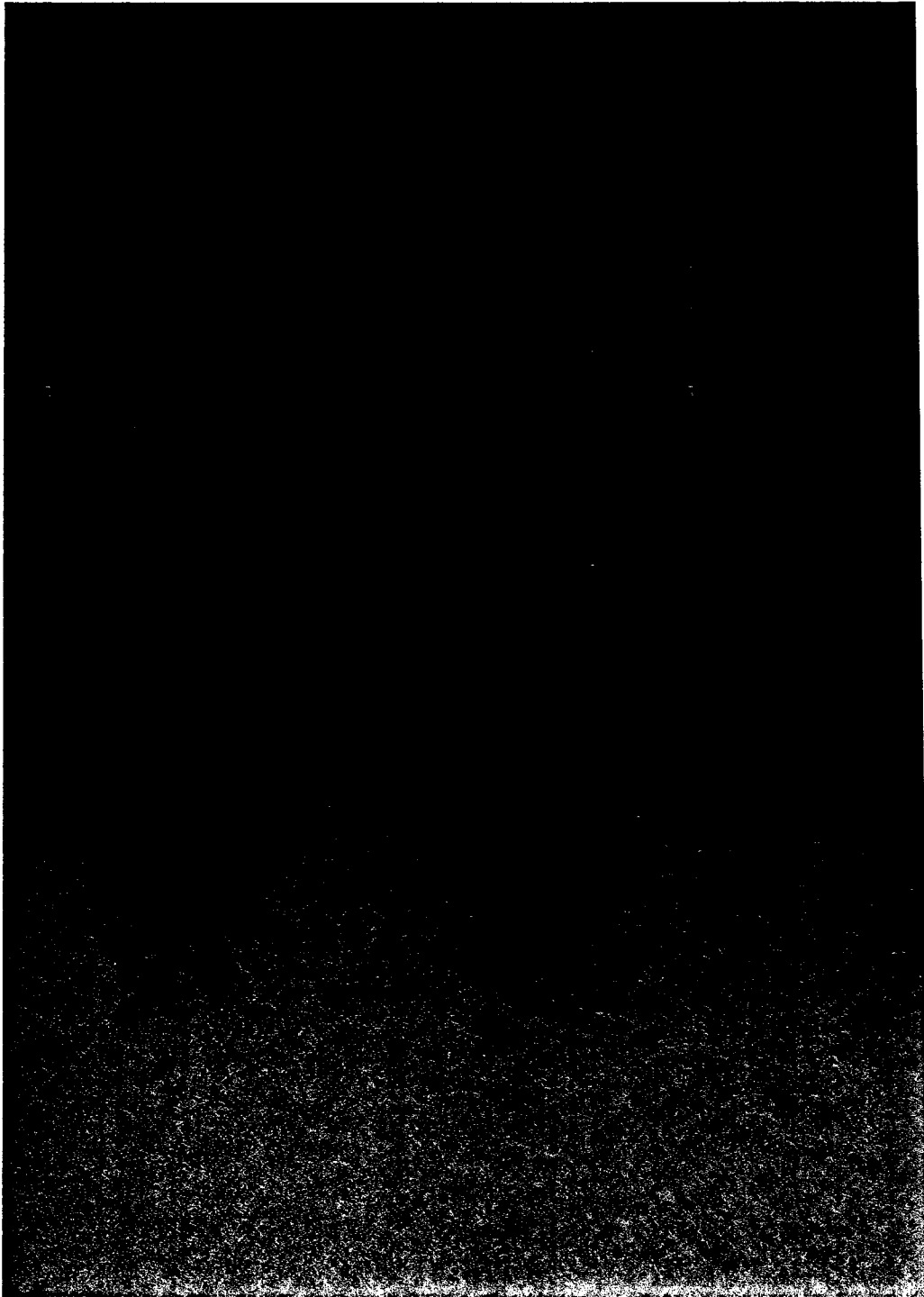
P-9



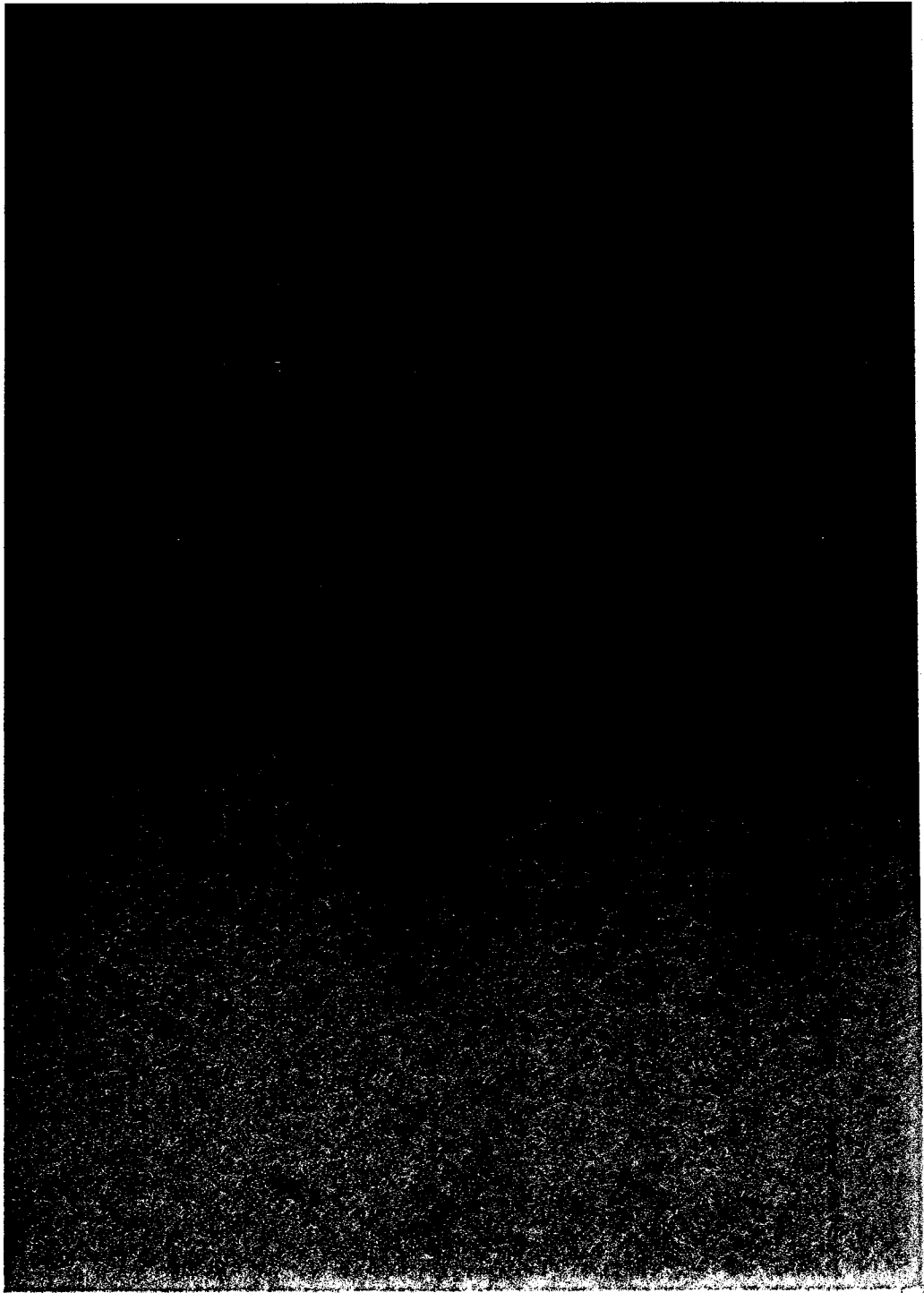
P.10



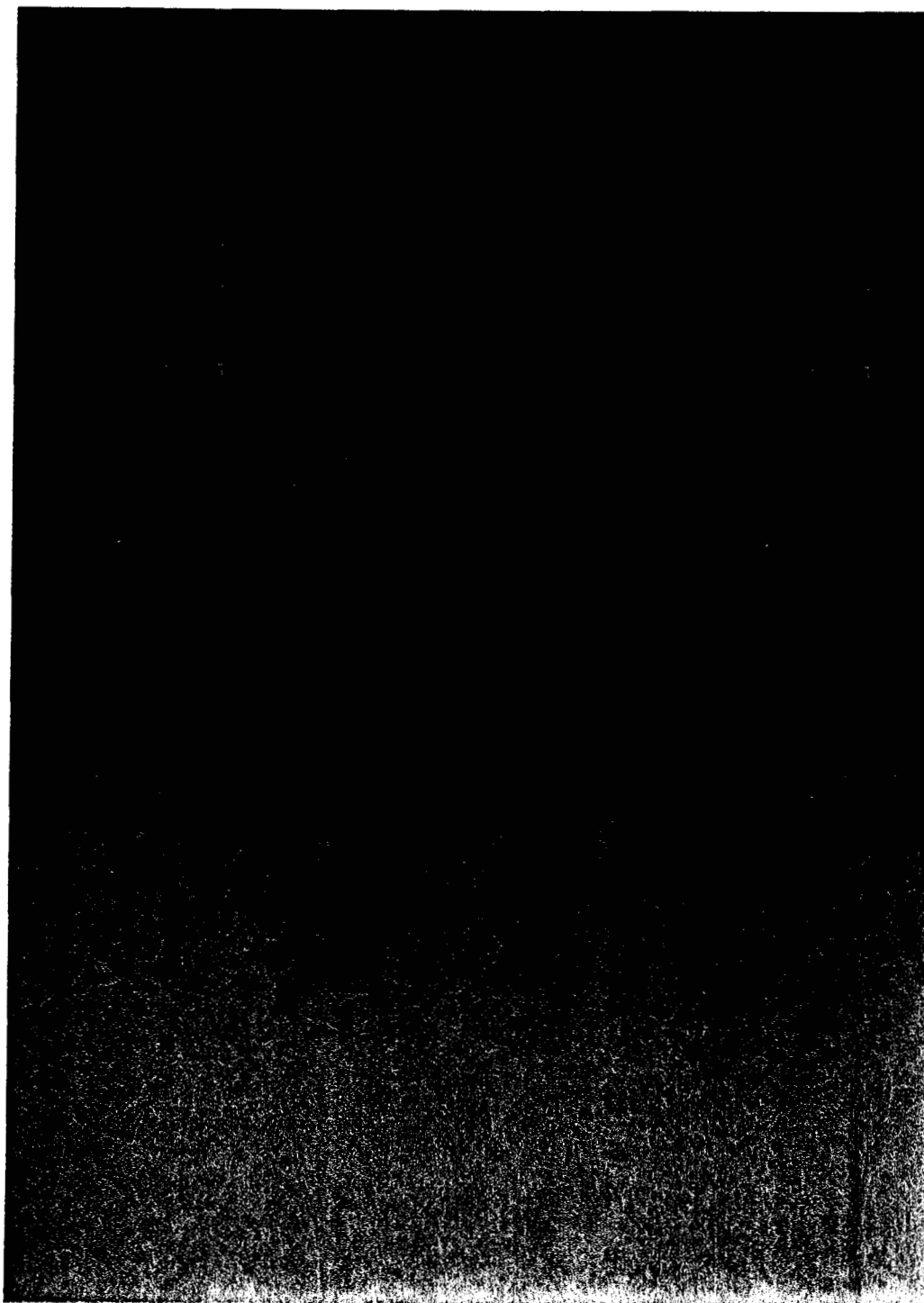
P.11



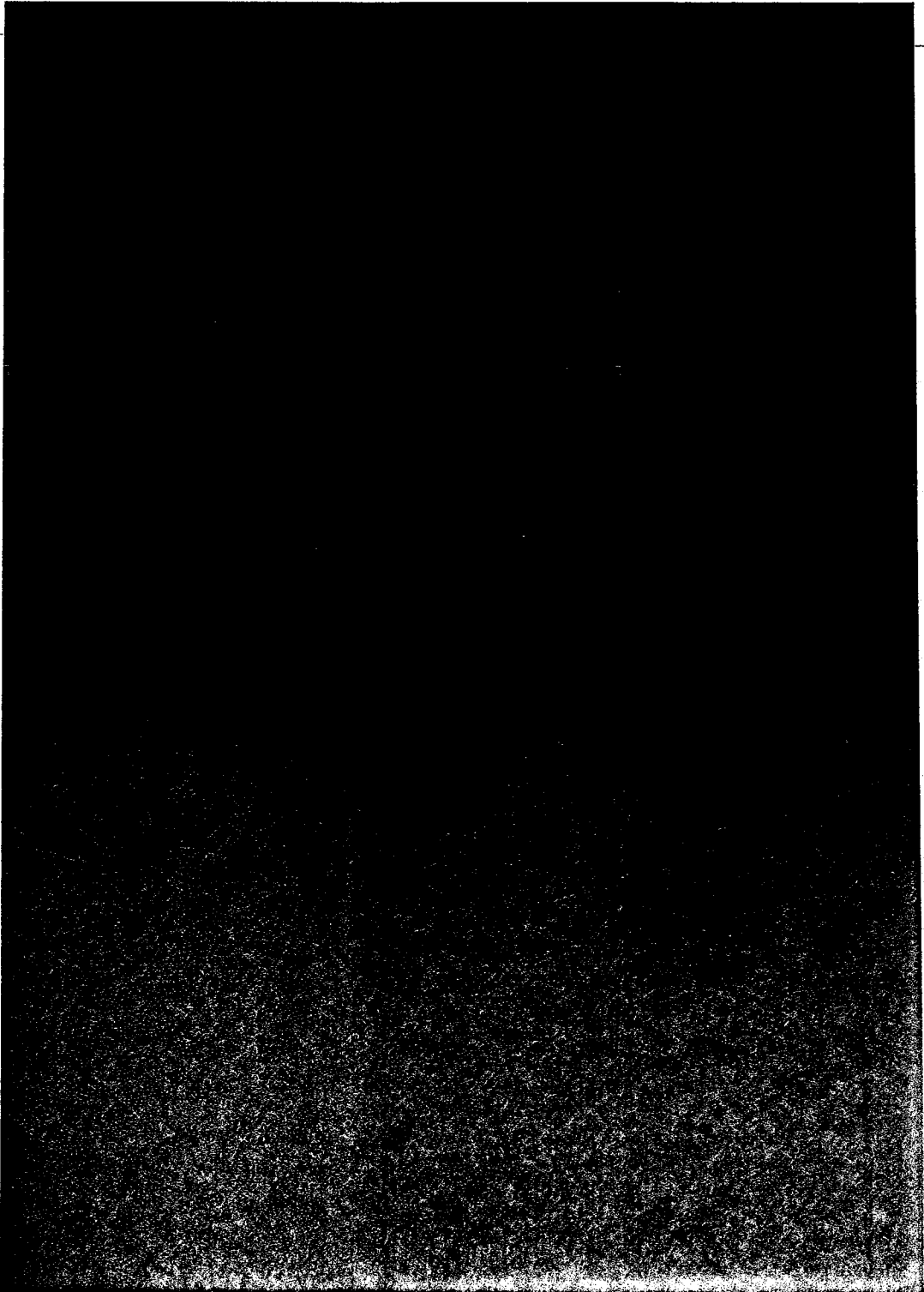
9.12

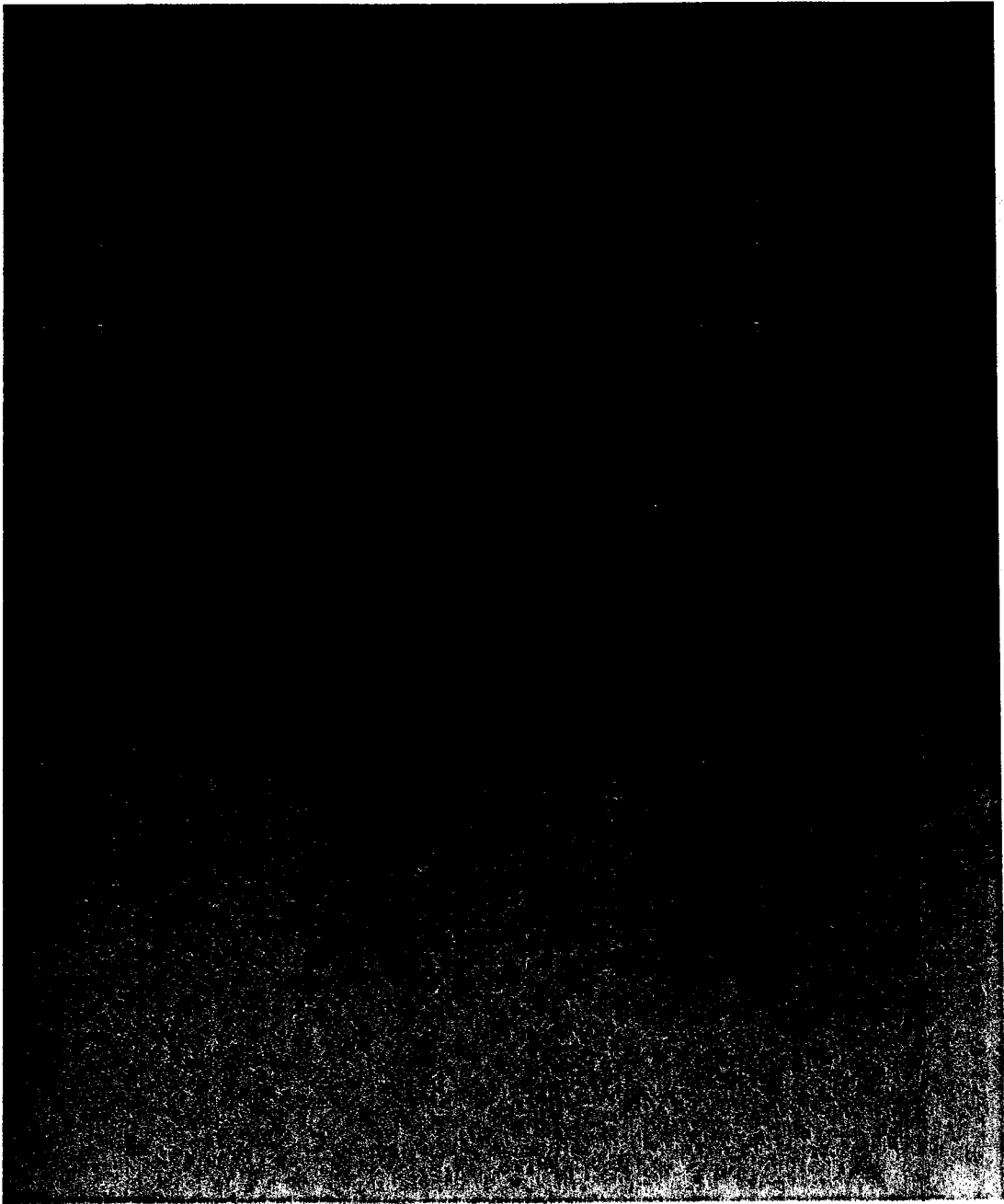


P. 15

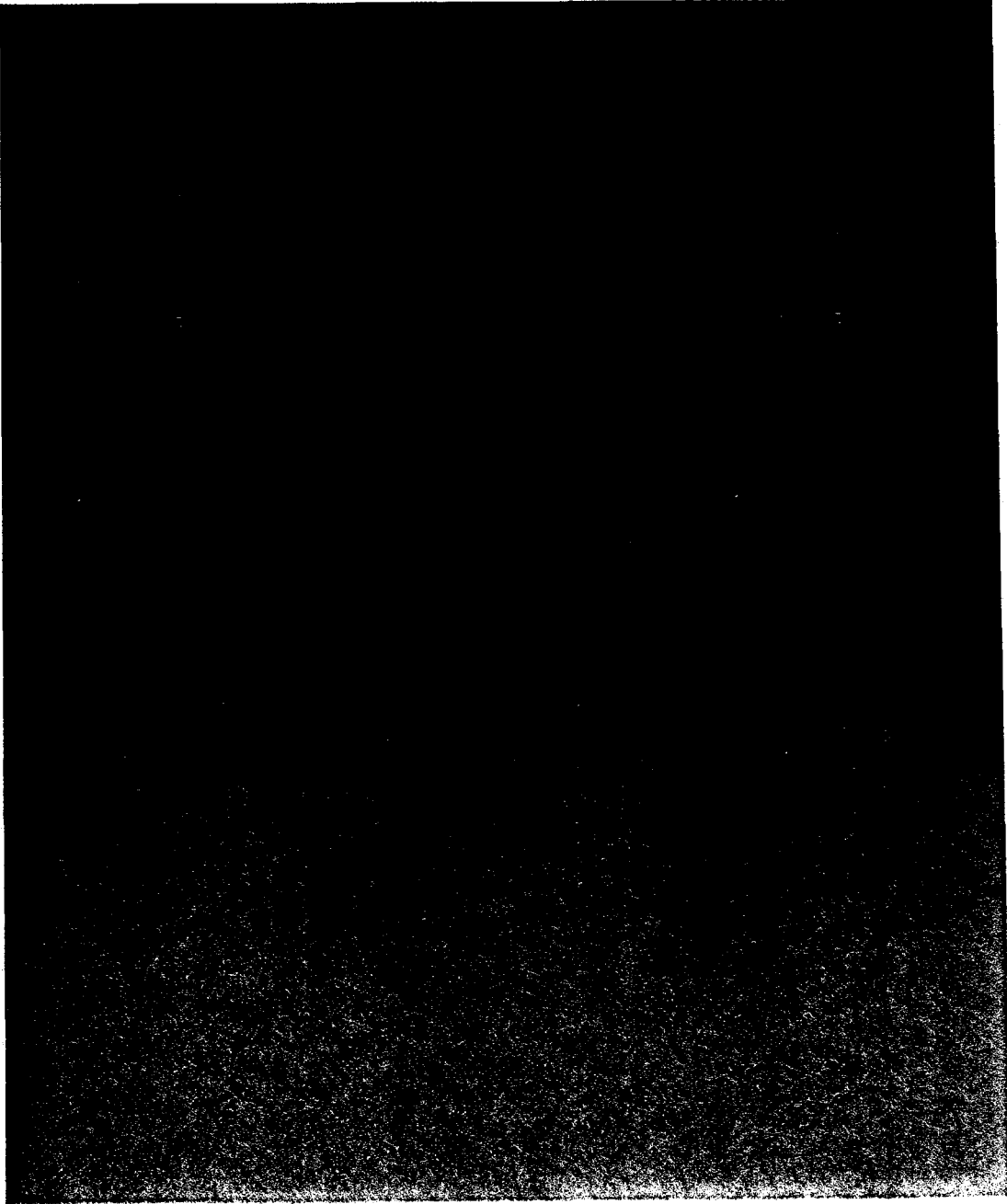


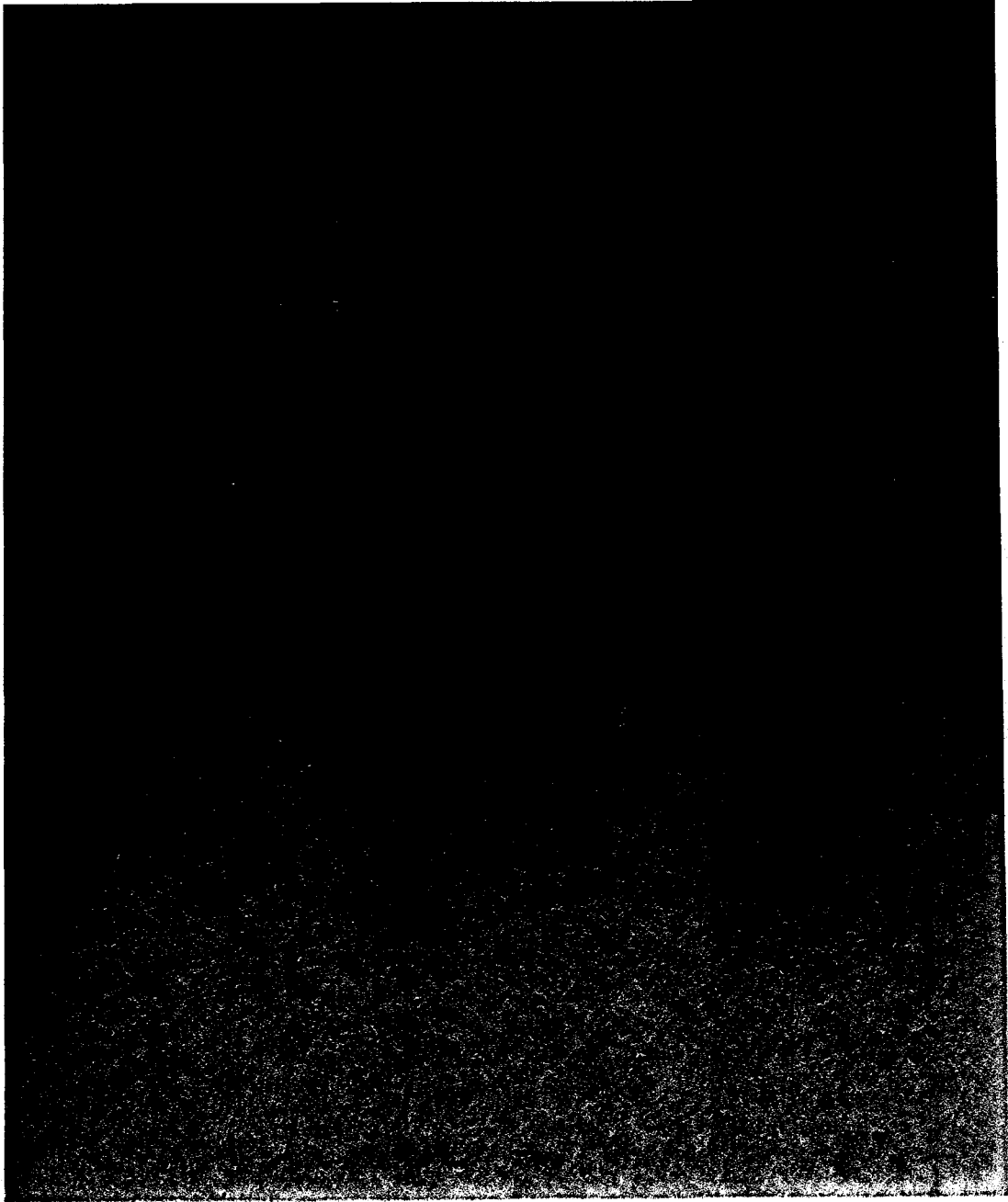
P-4



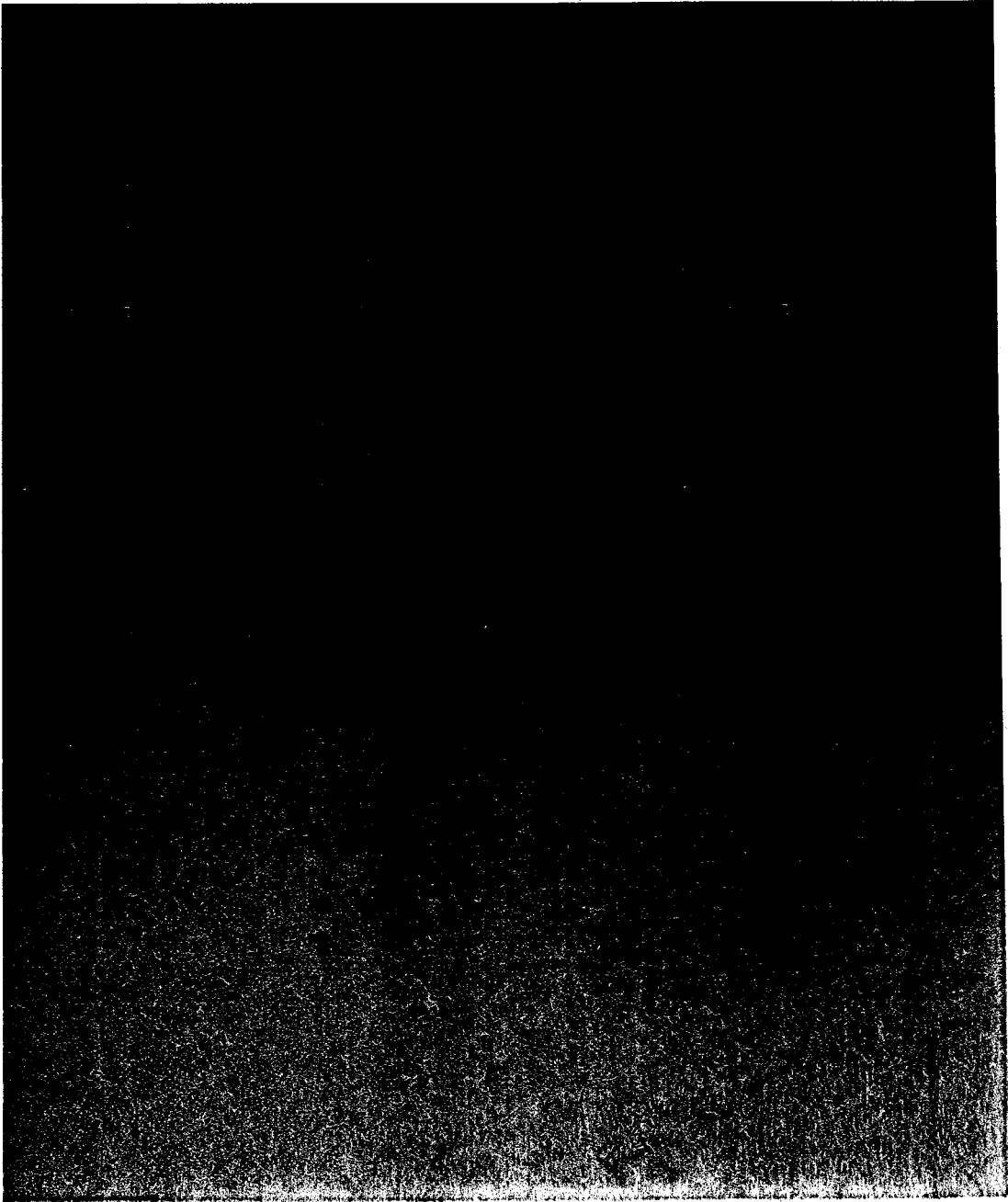


CONFIDENTIAL

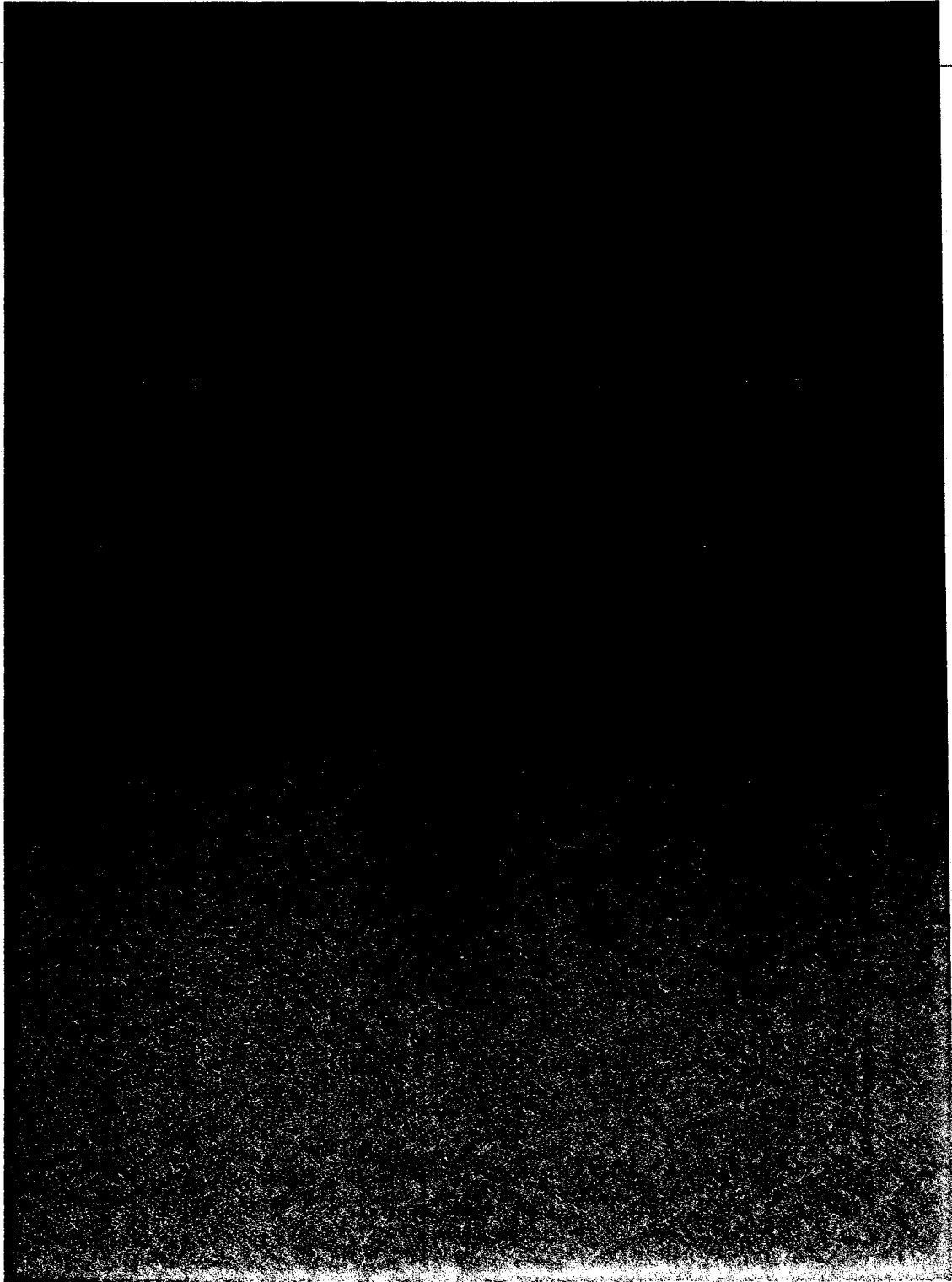


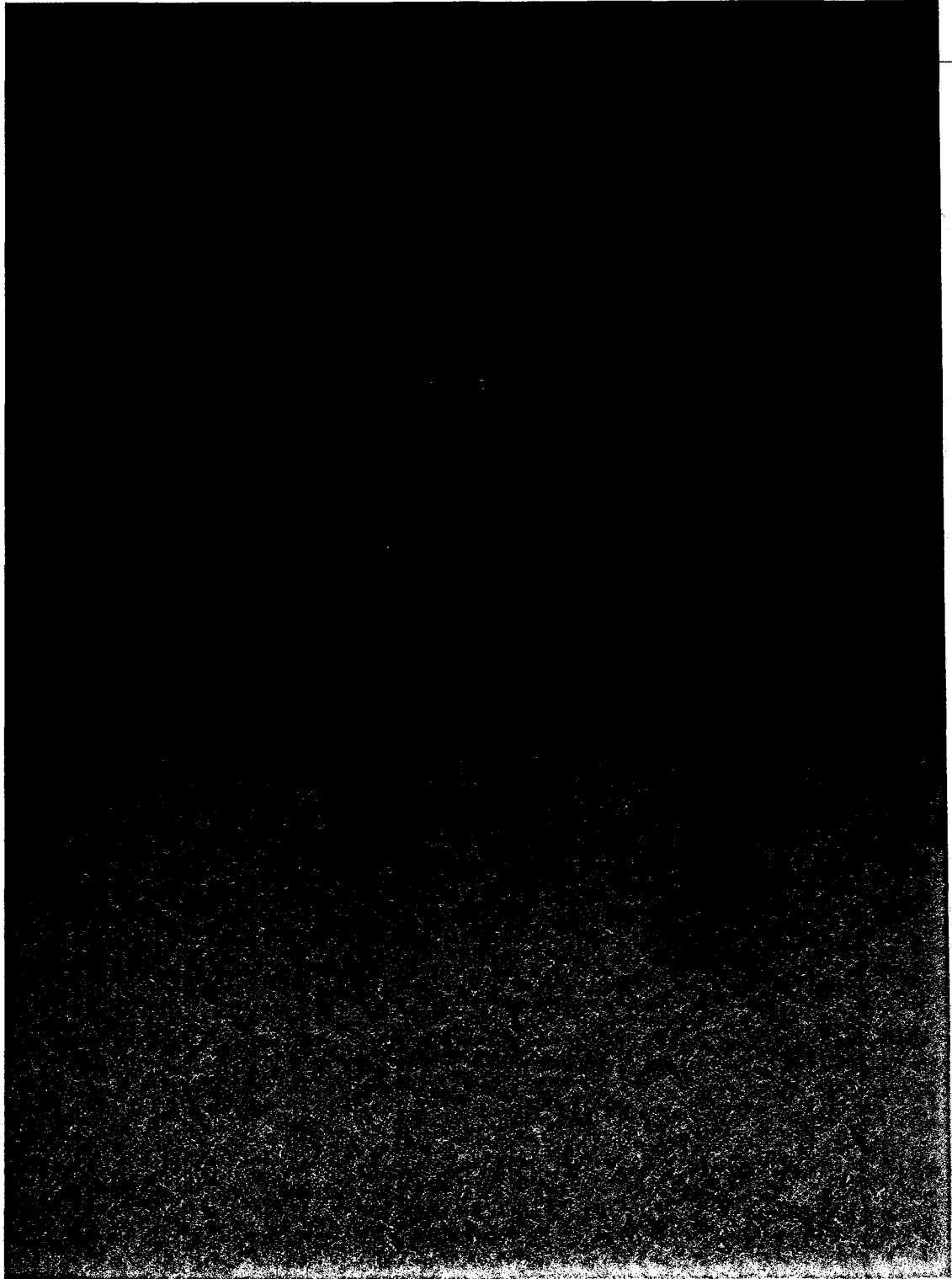


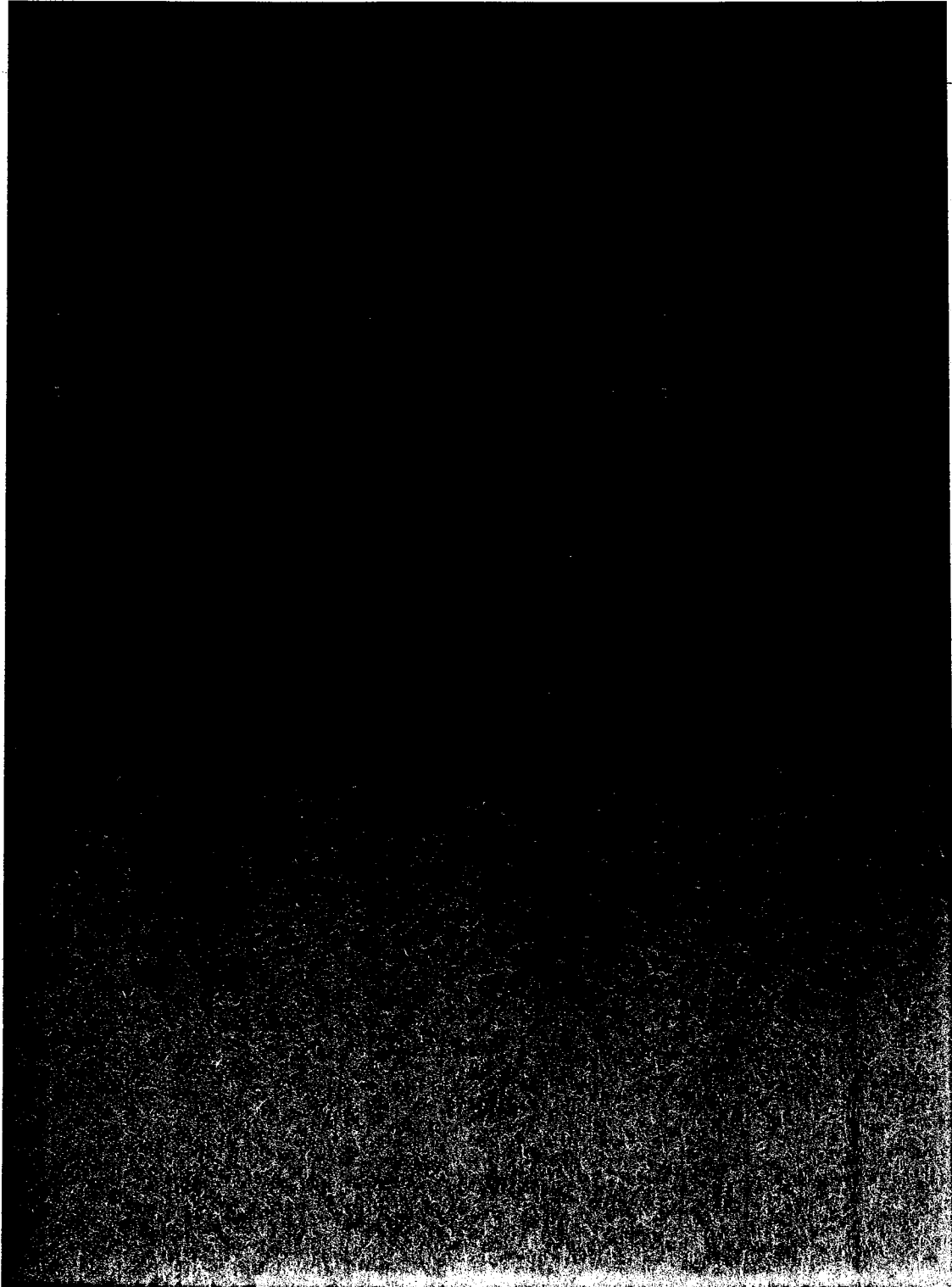
PA

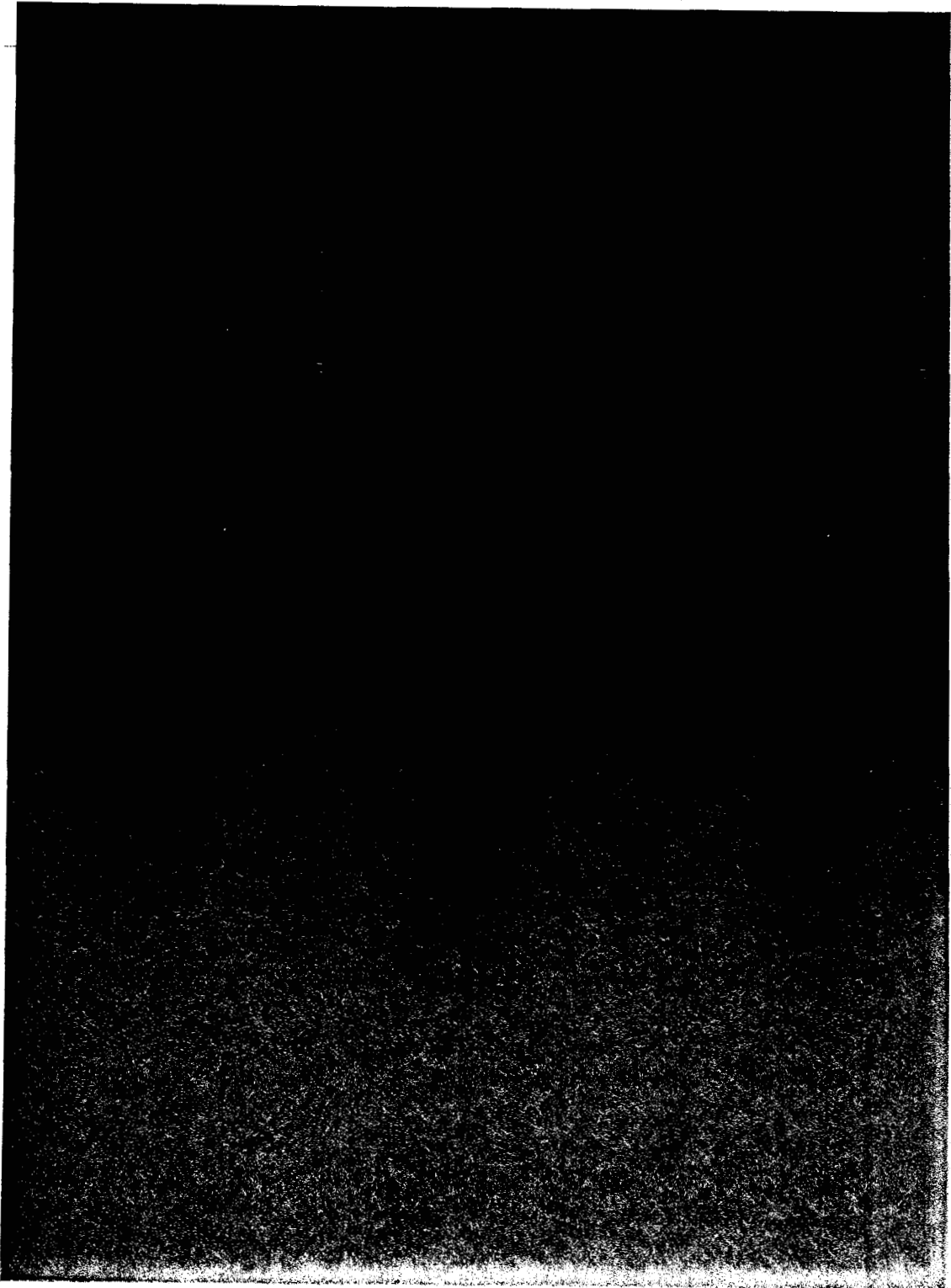


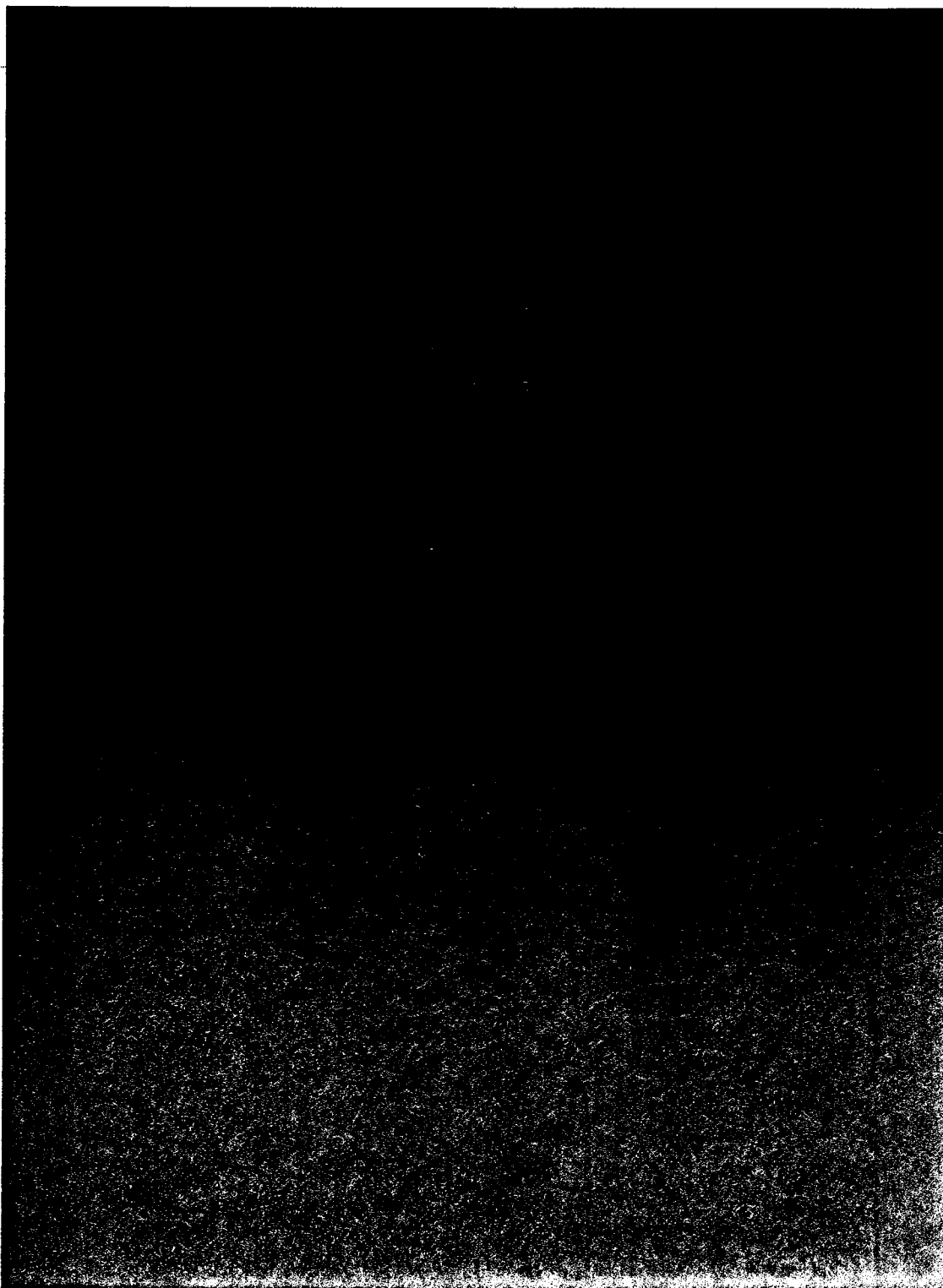
P.5

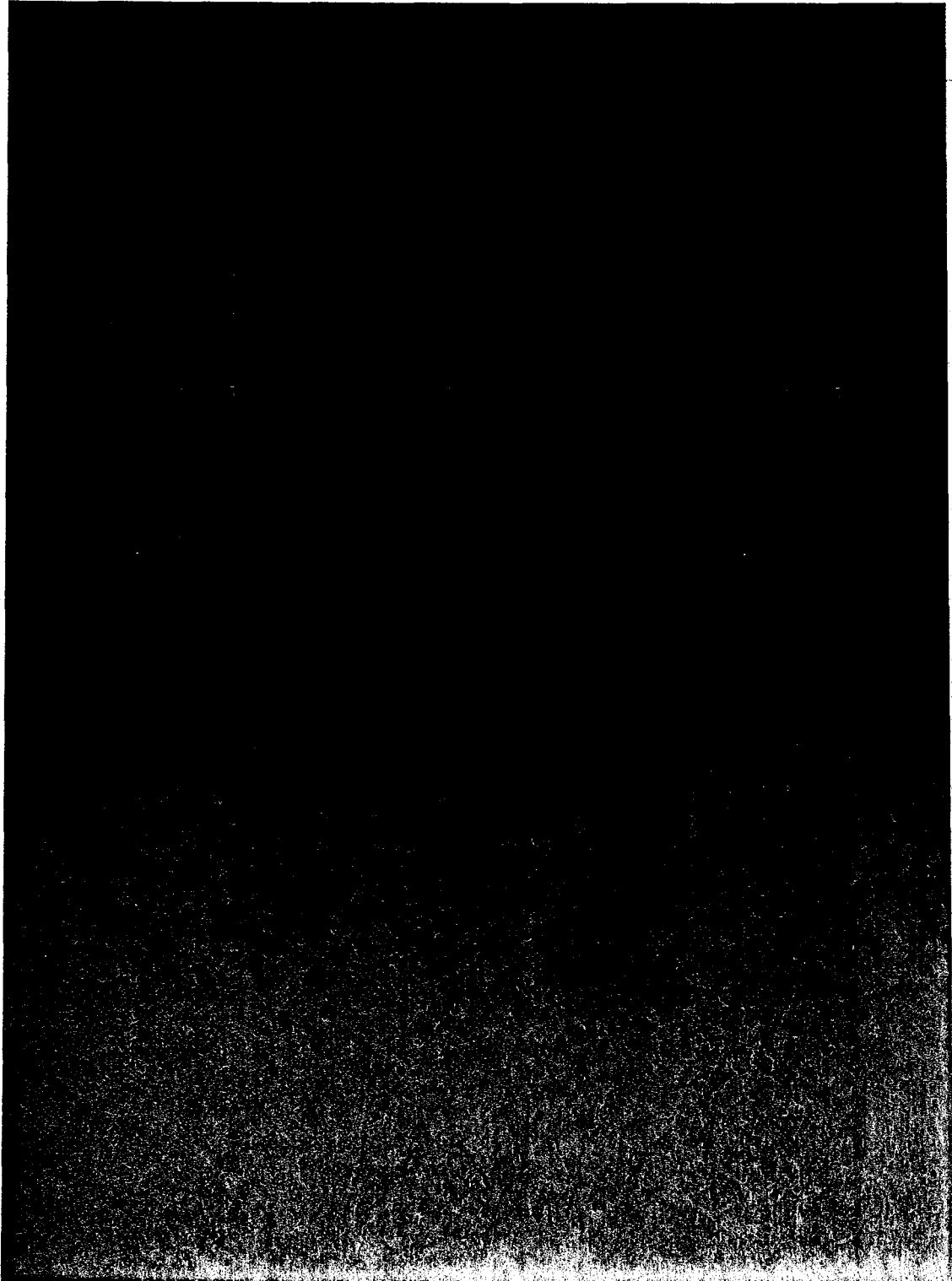


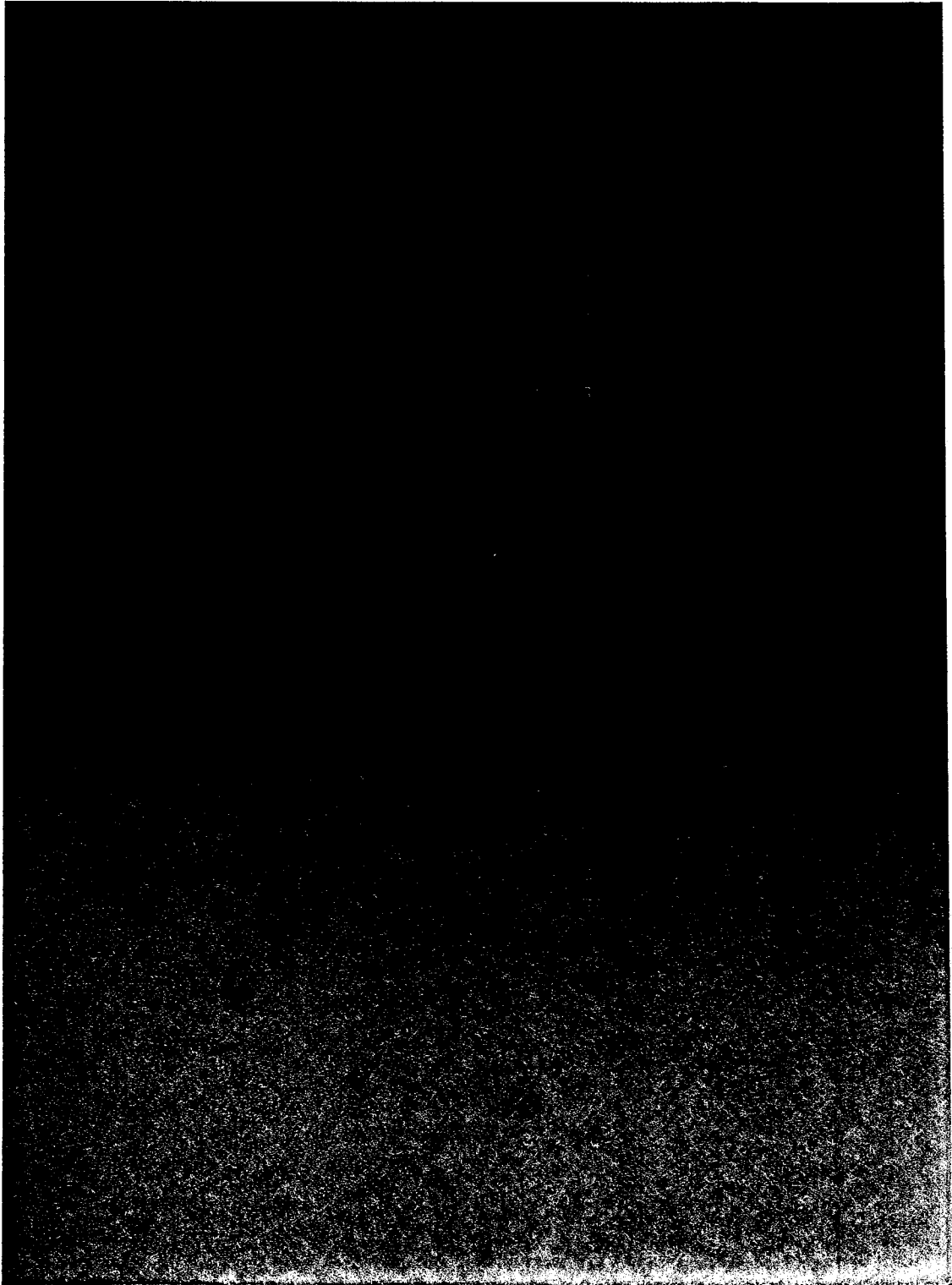


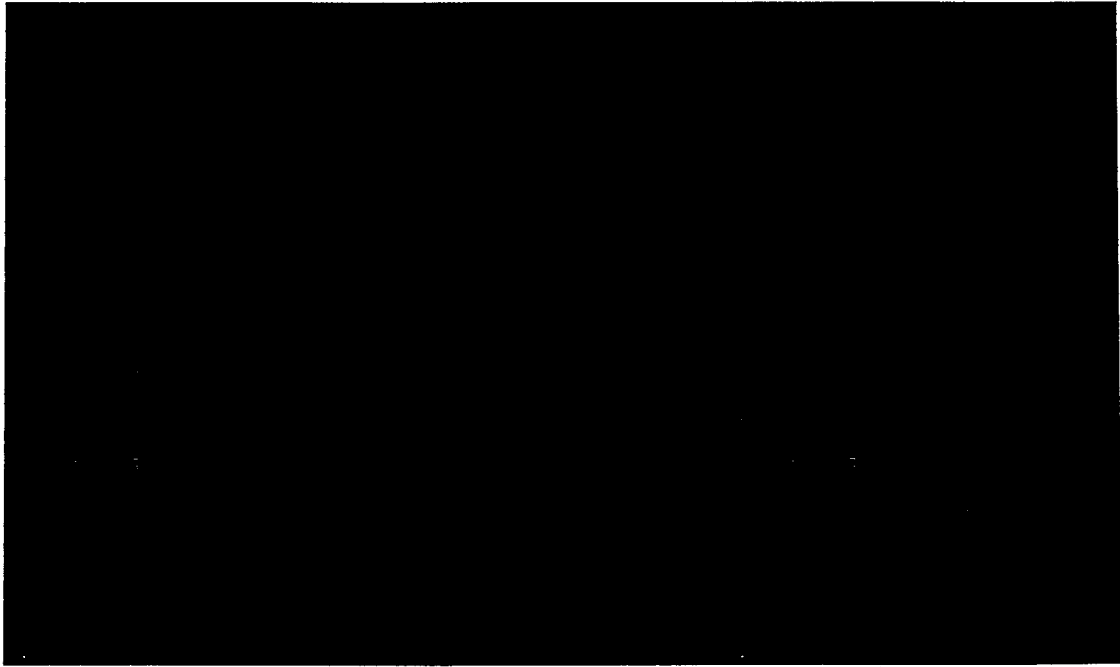


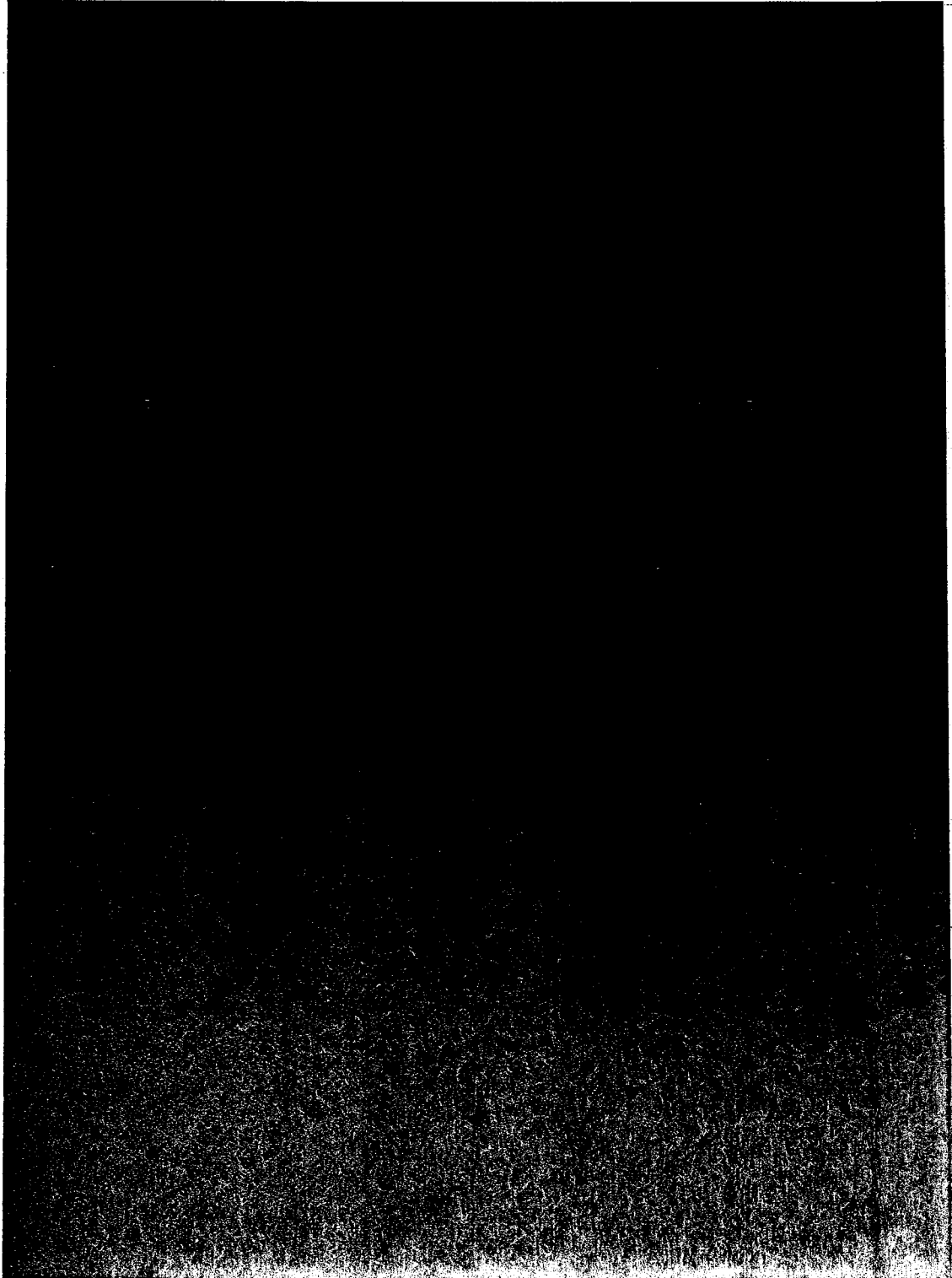






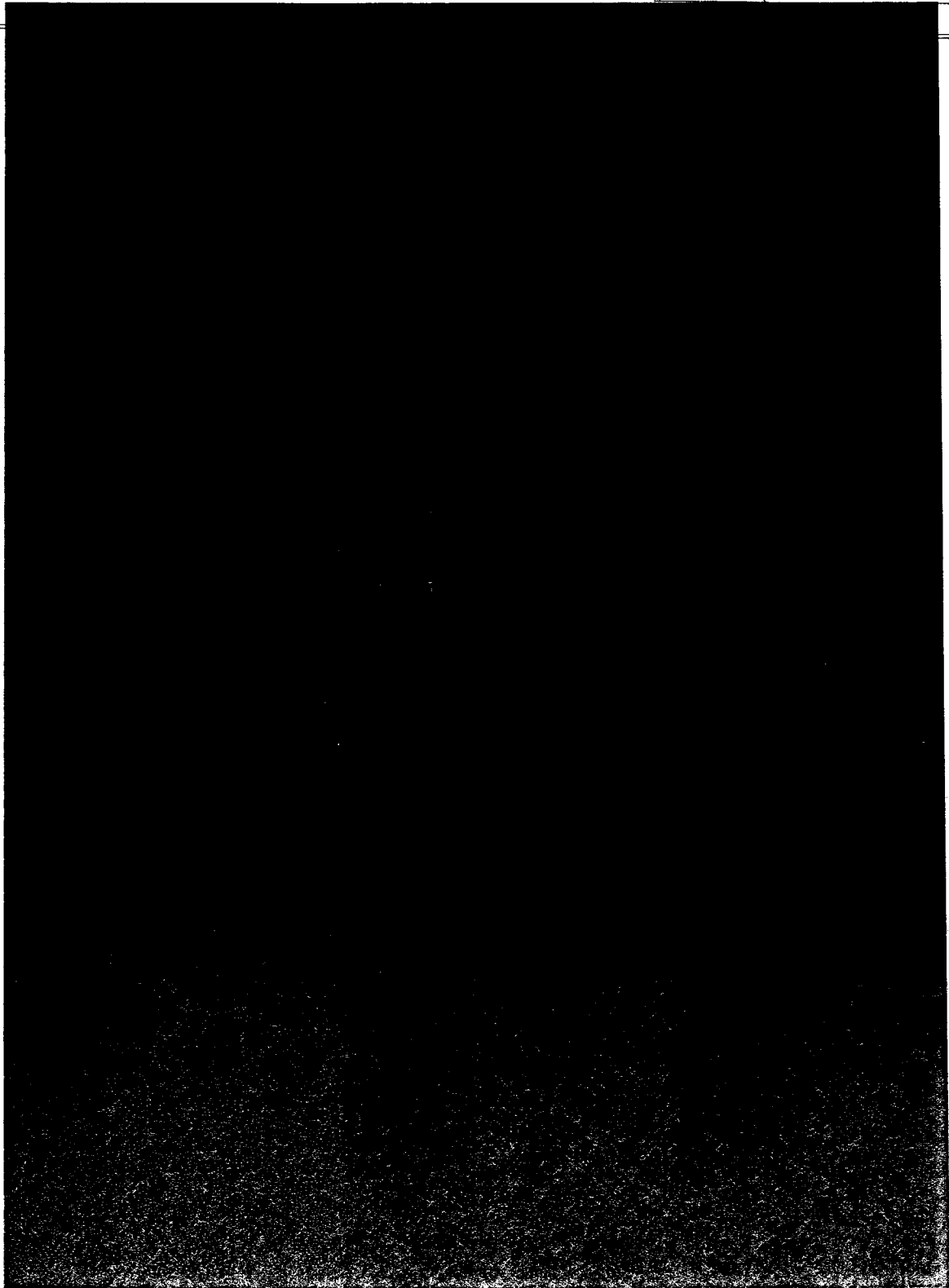






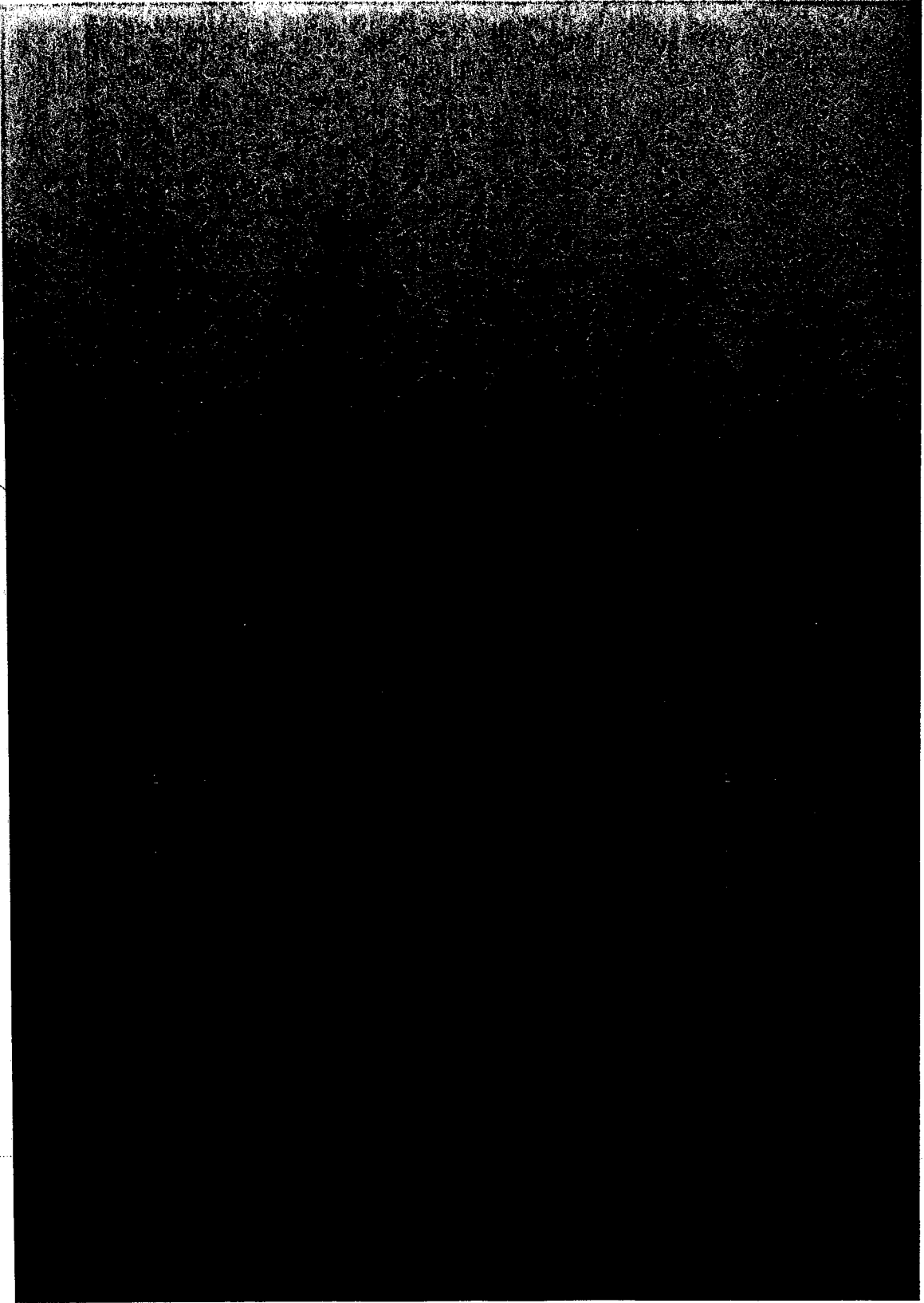
Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EJ
TYE 6/30/07

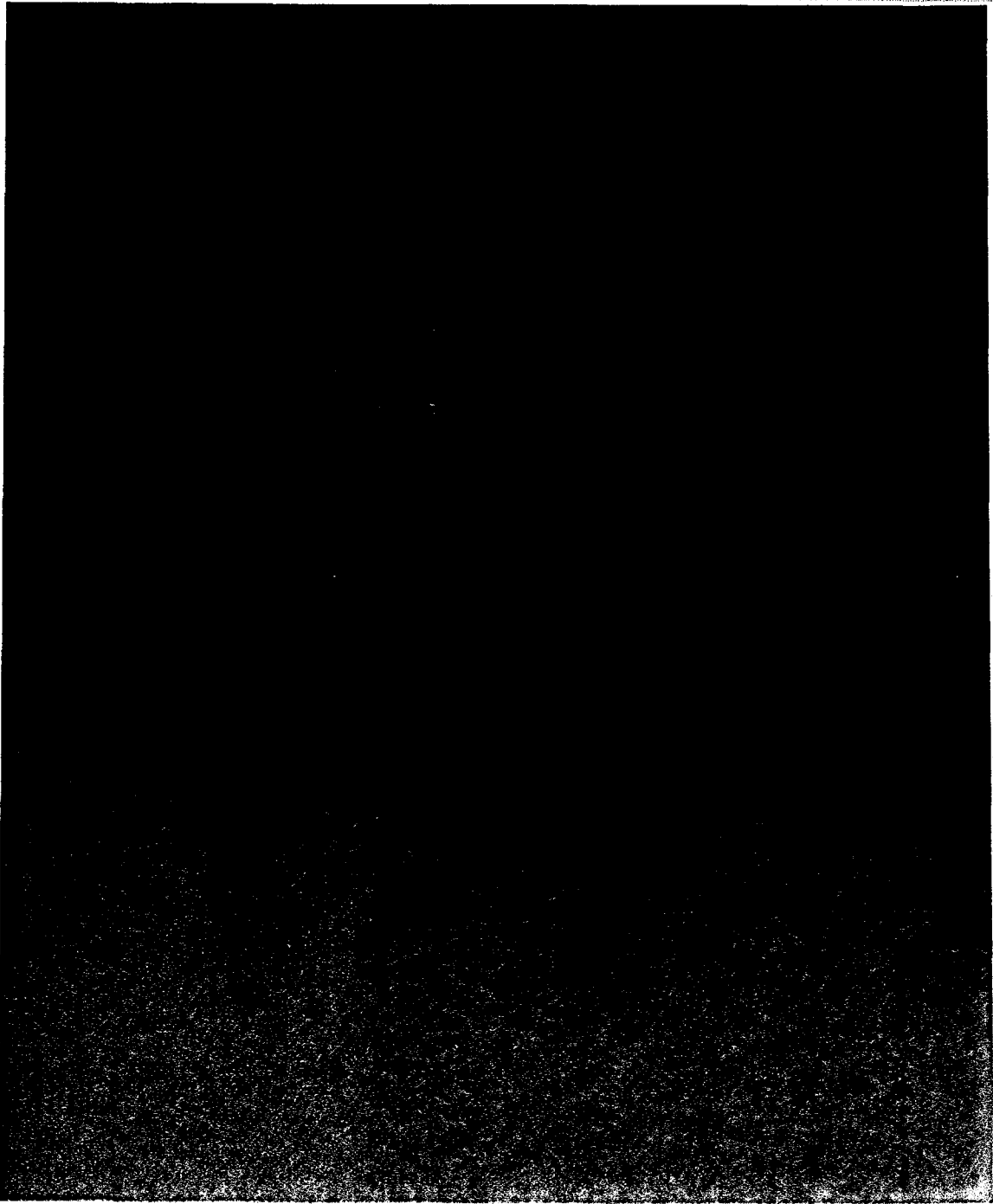
YU
RW 9/18/07
4/21/07



23-3
3-4

1.8





Page 1

SOURCE DR #6

P.1

CONFIDENTIAL

Accounting Research Request Form

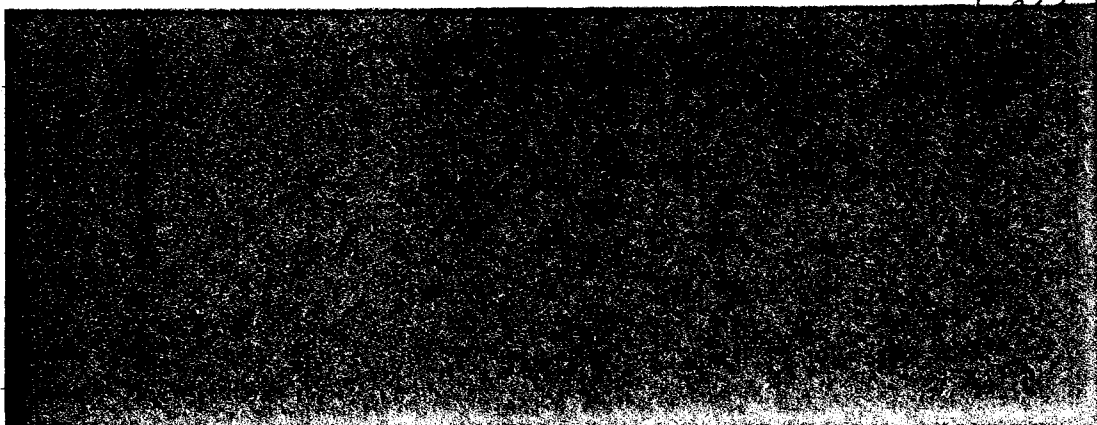
AR 2007-037
PBC
u2

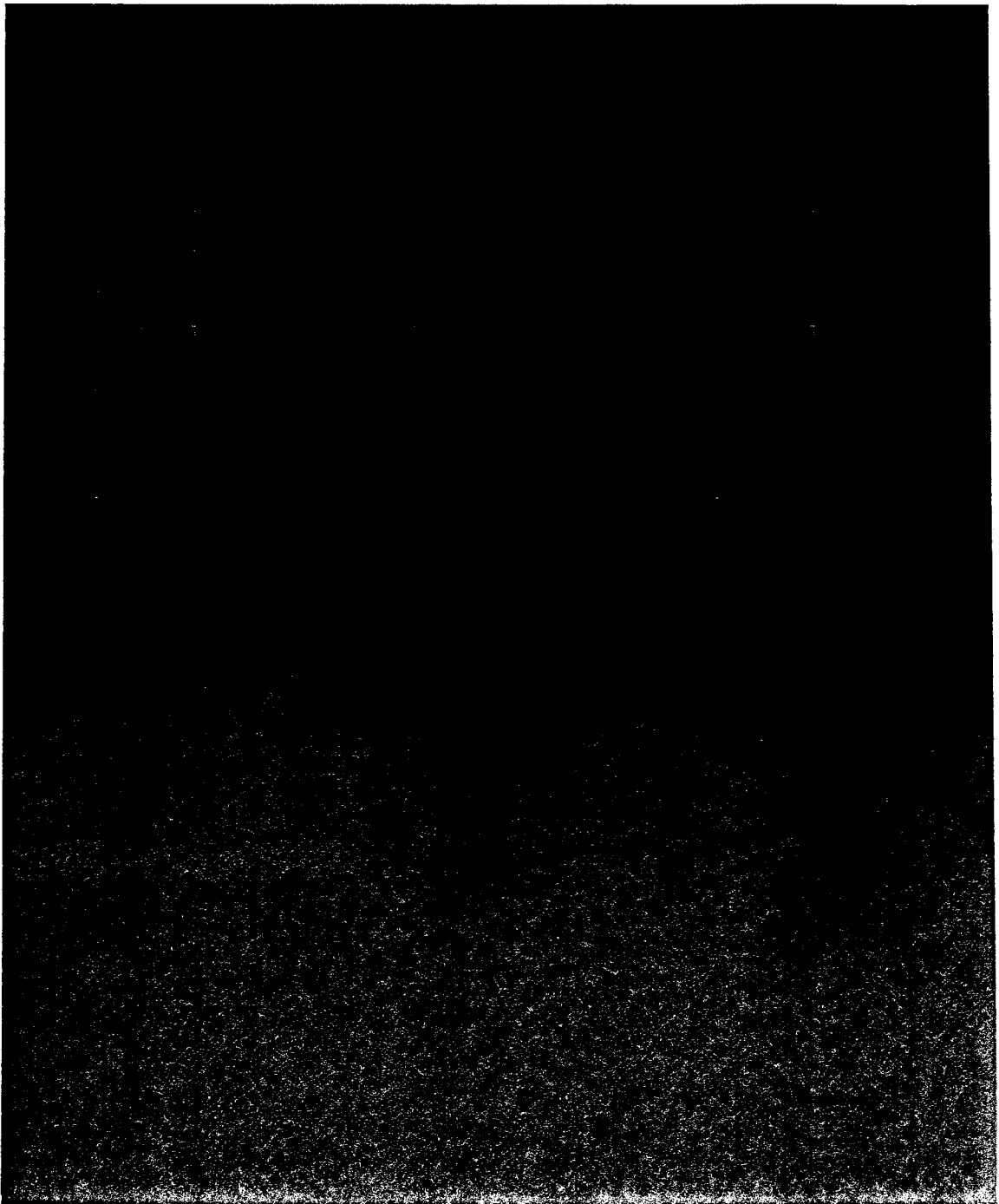
Page 7 of 11

Issue description:	Accounting for coal plant termination fee with concurrent adjustment of another contract	
Accounting Research Topic:	Contract Restructuring	
Requested from:	K.M. Davis	
Requester's contact number:	694-6250	
Company relates to:	FPL	Other:
Date of request:	7/12/07	
Date reviewed with Beth Farr:	7/19/07 <i>Mary Beth Farr</i>	
Date of response:	Tony Cuba 7/25; K.M. Davis 8/2/07	
Prepared By:	Peaches Libkie <i>PL</i>	
Relevant GAAP:	FAS 71, <i>Accounting for Effects of Certain Types of Regulation</i> EITF 00-21, <i>Revenue Arrangements with Multiple Deliverables</i> (43-4)	
Corporate policy amendment/addition?	no	

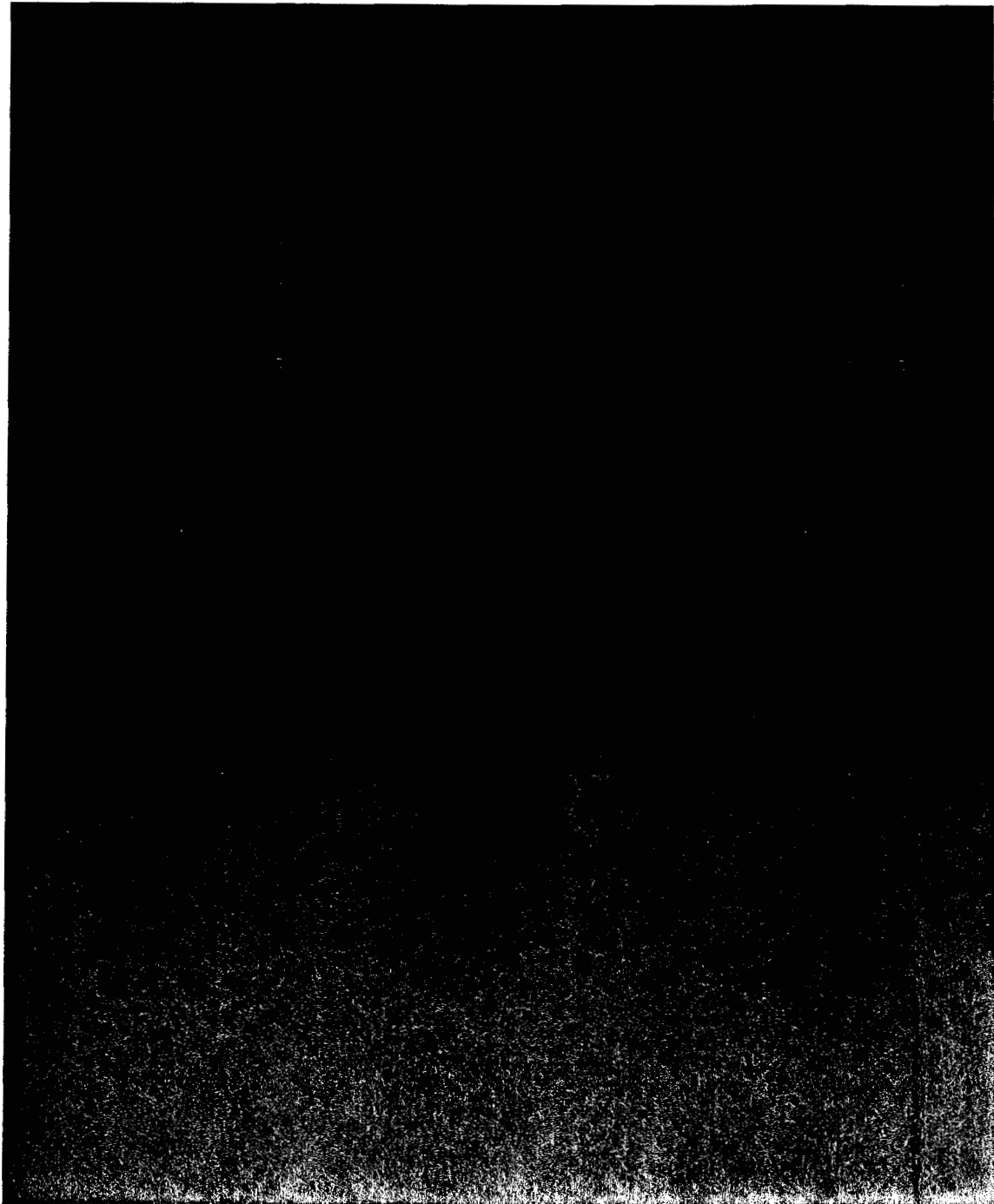
Description of Issue:

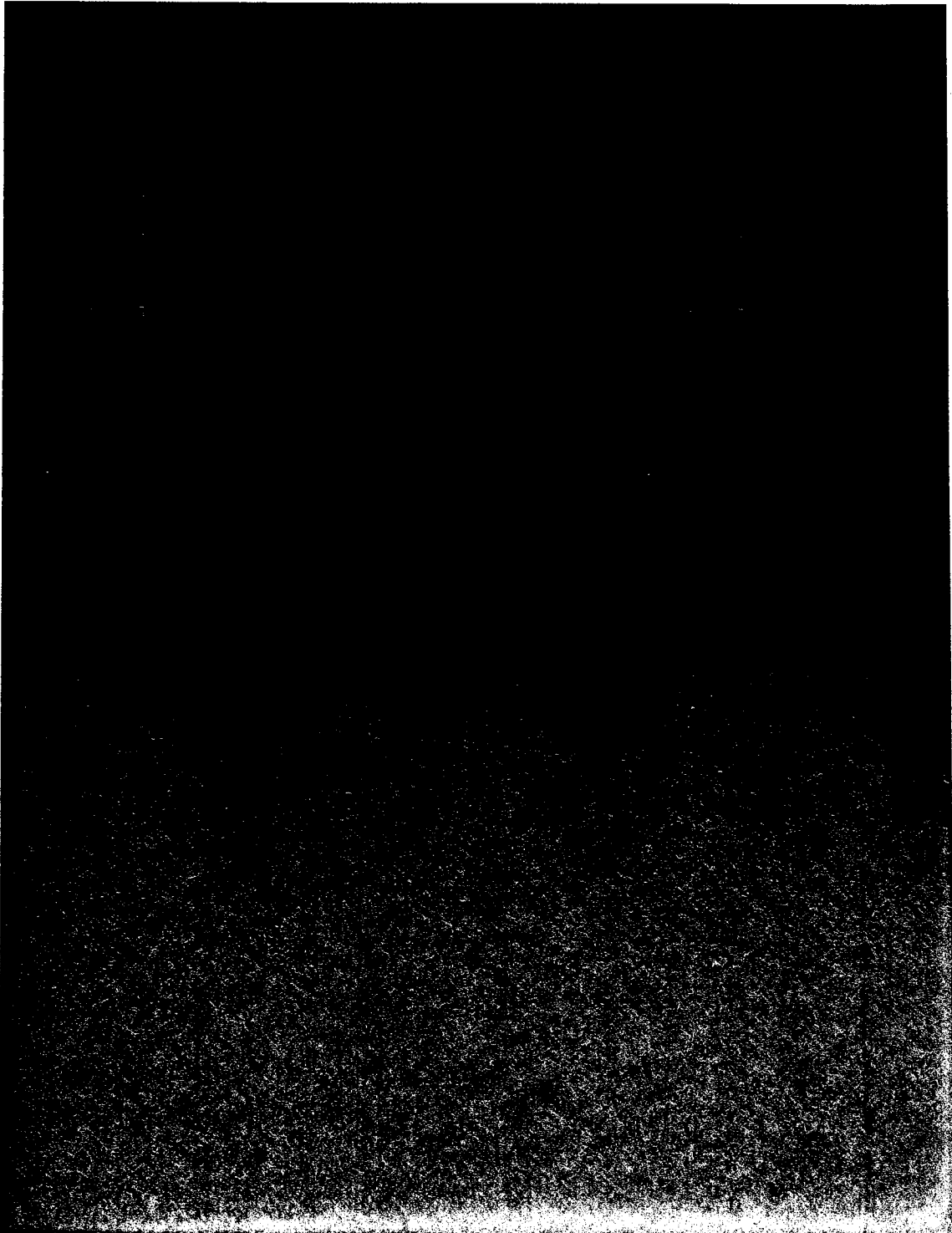
FPL has accumulated approximately \$34.5 million of costs which have been deferred related to a proposed \$5.7 billion coal-fired power plant in Glades County. In June 2007, the Florida Public Service Commission (FPSC) denied FPL's need petition for the plant stating that the proposal was not the most cost-effective alternative. The accumulated costs include accrued termination fees on major equipment contracts. FPL is negotiating to reduce these termination fees from the contracted amounts.

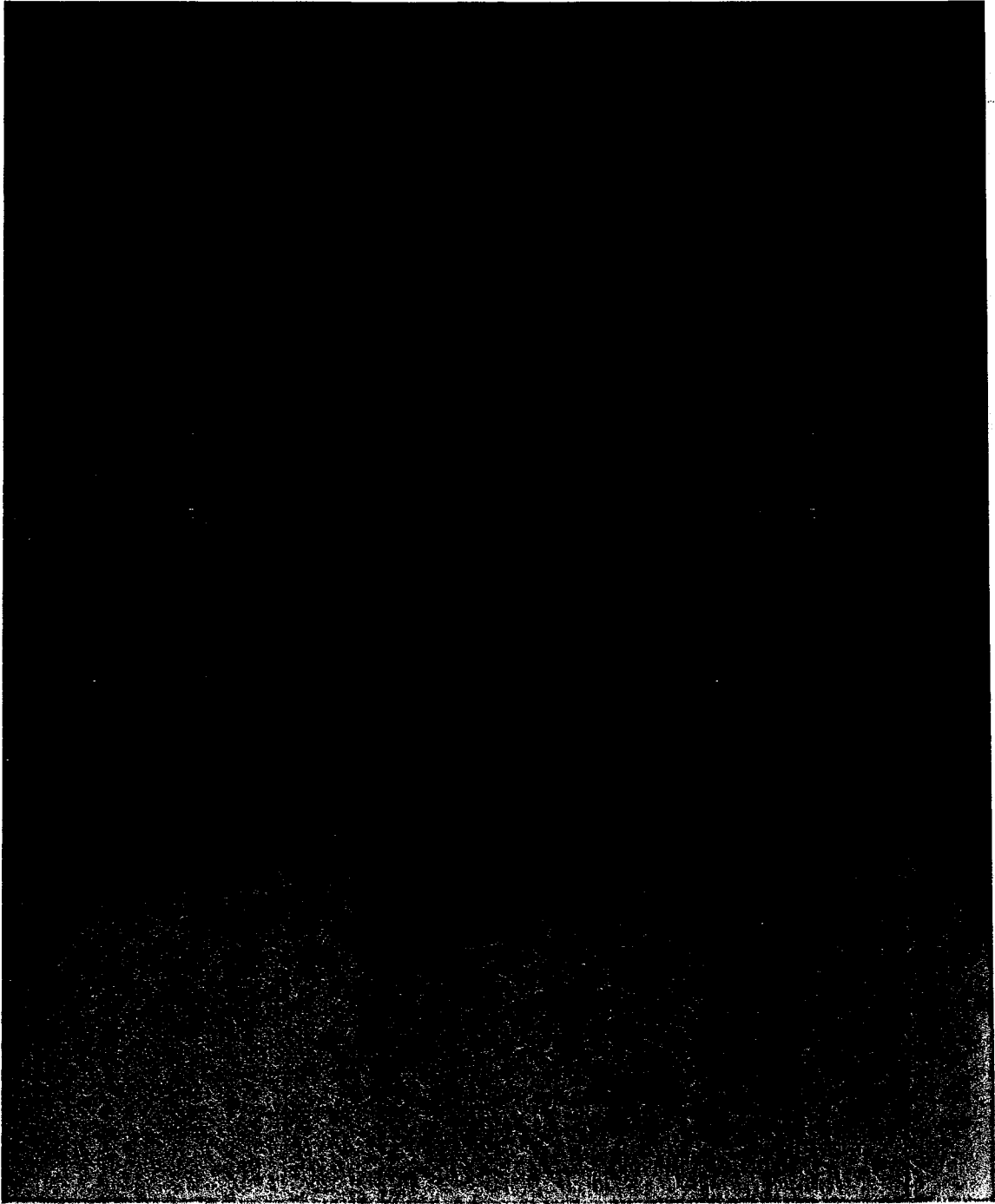


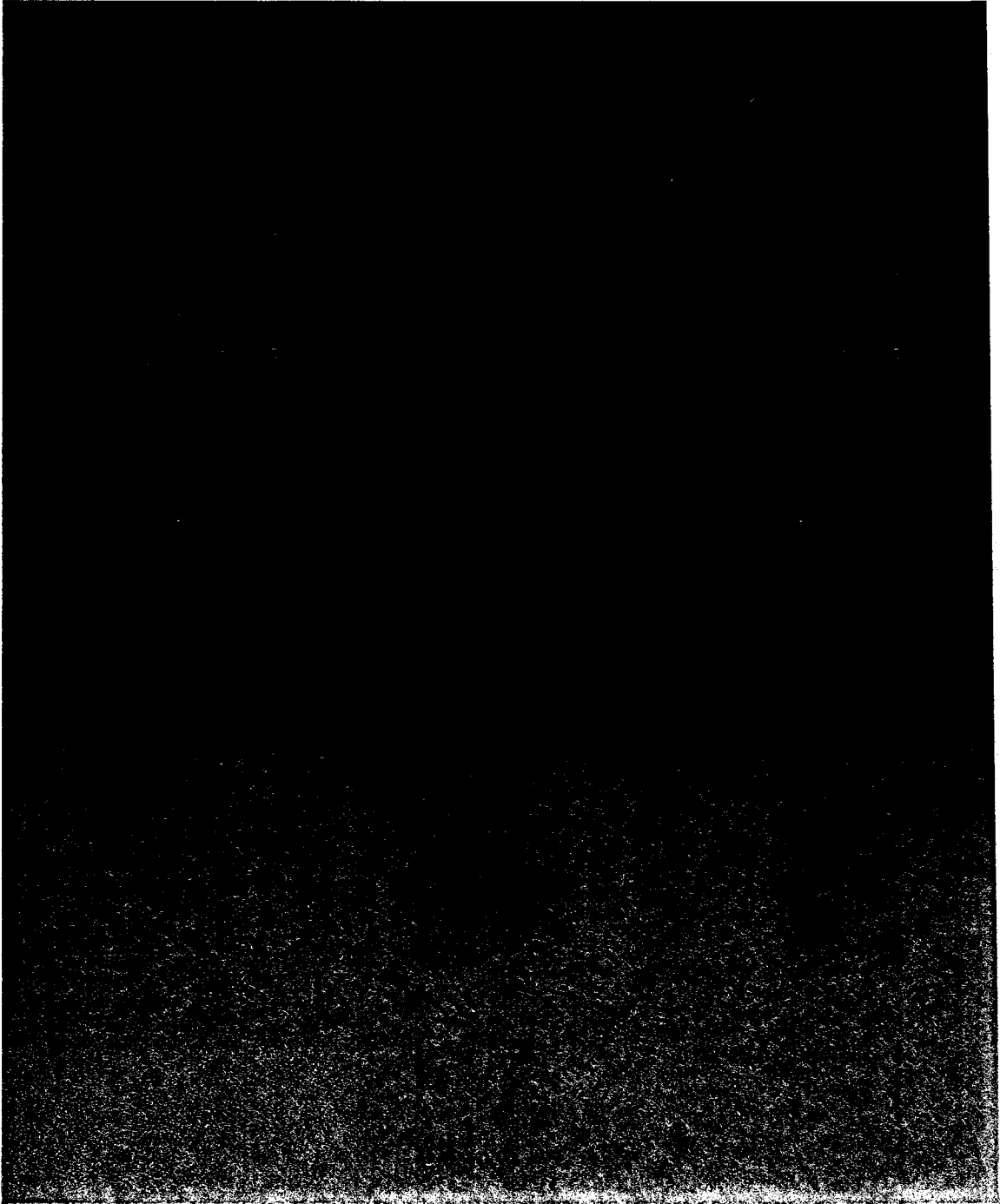


92

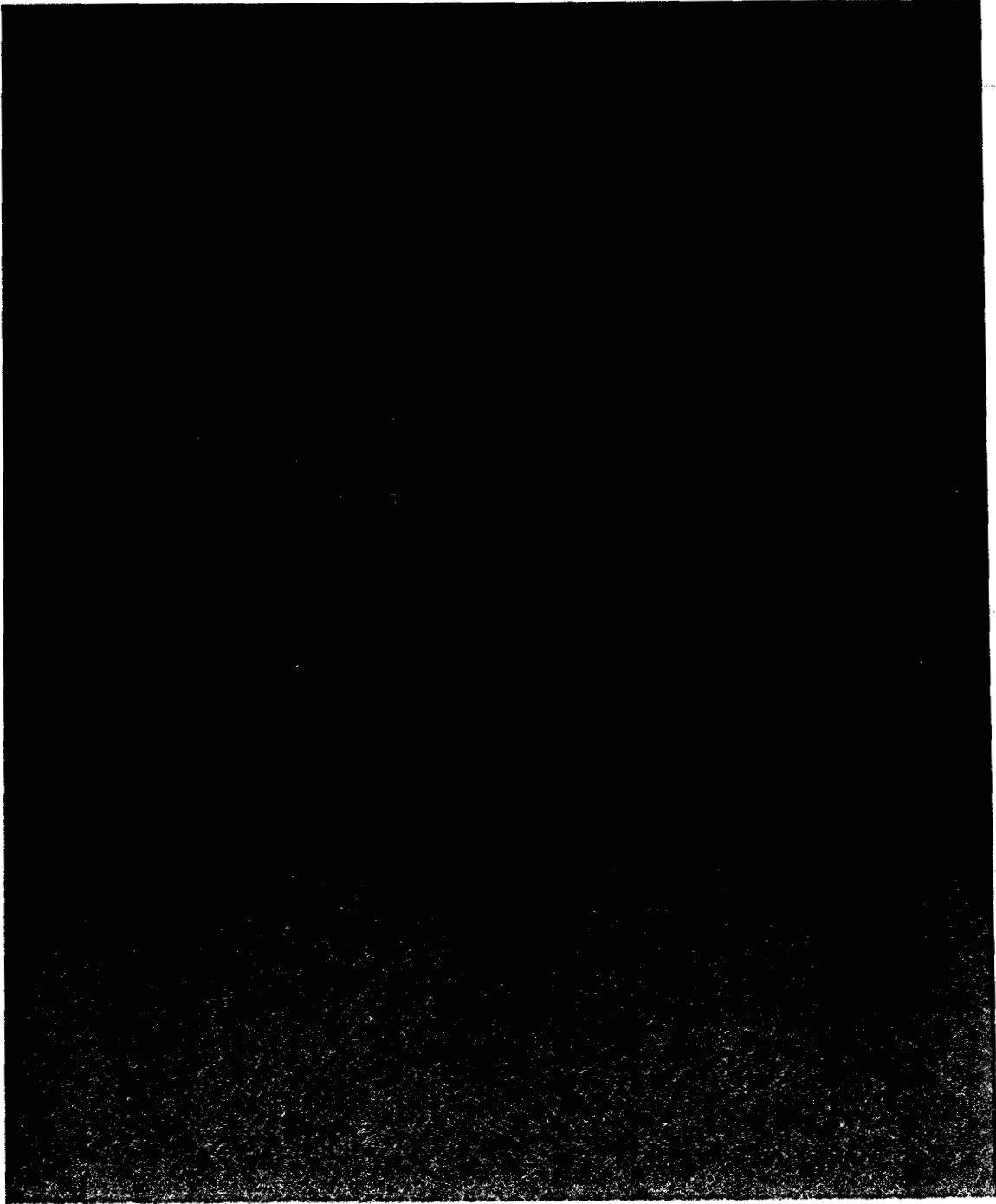


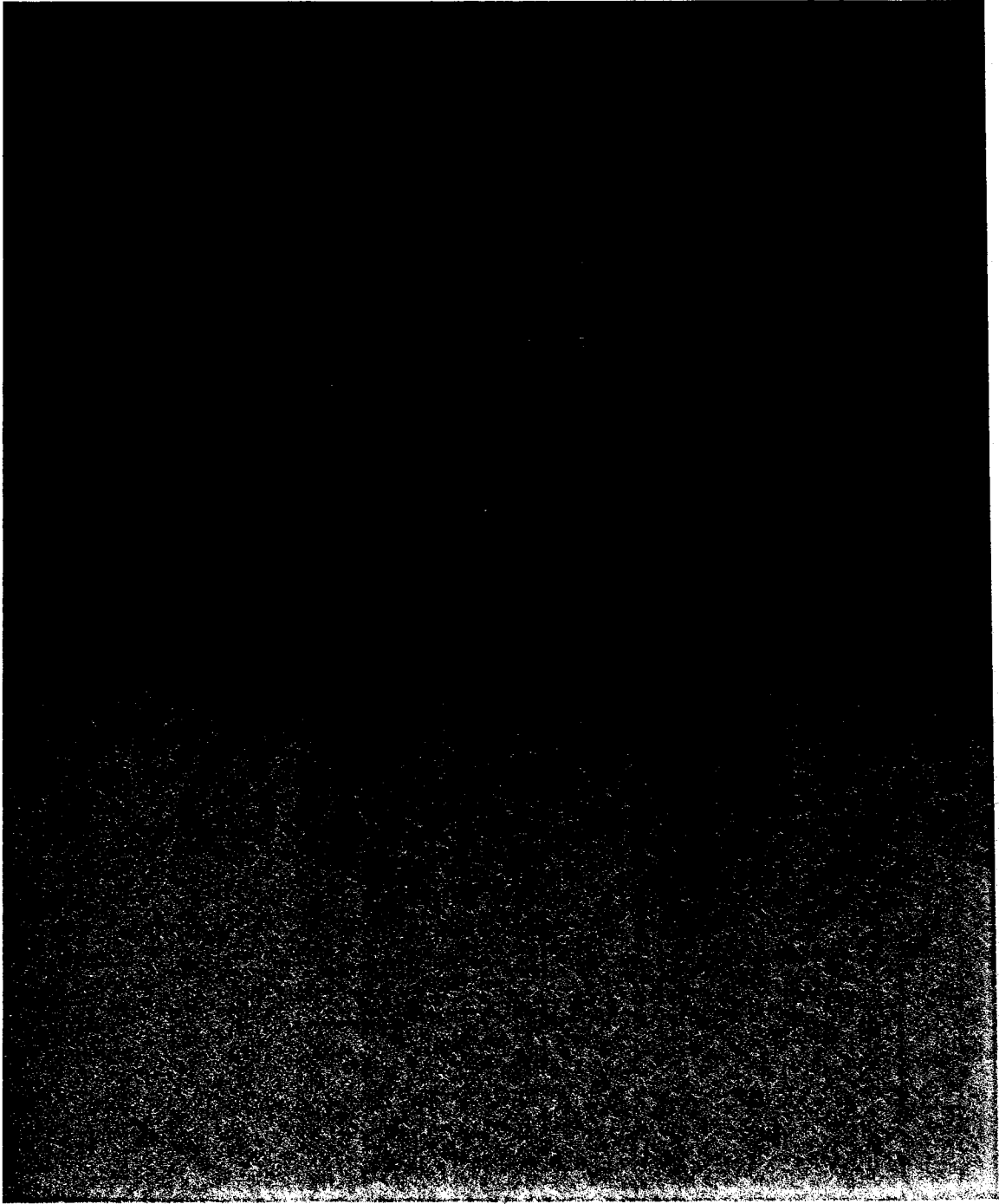


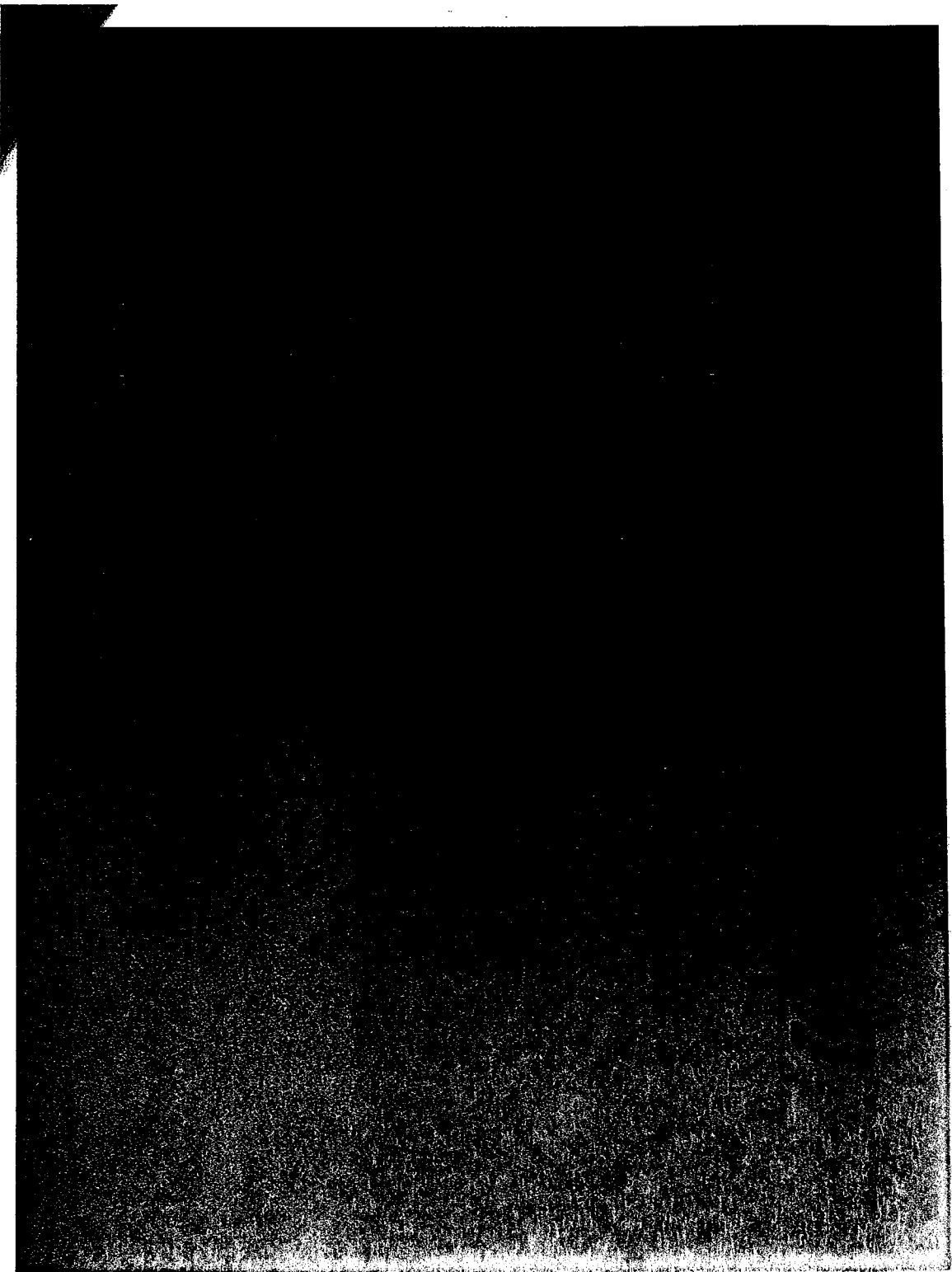


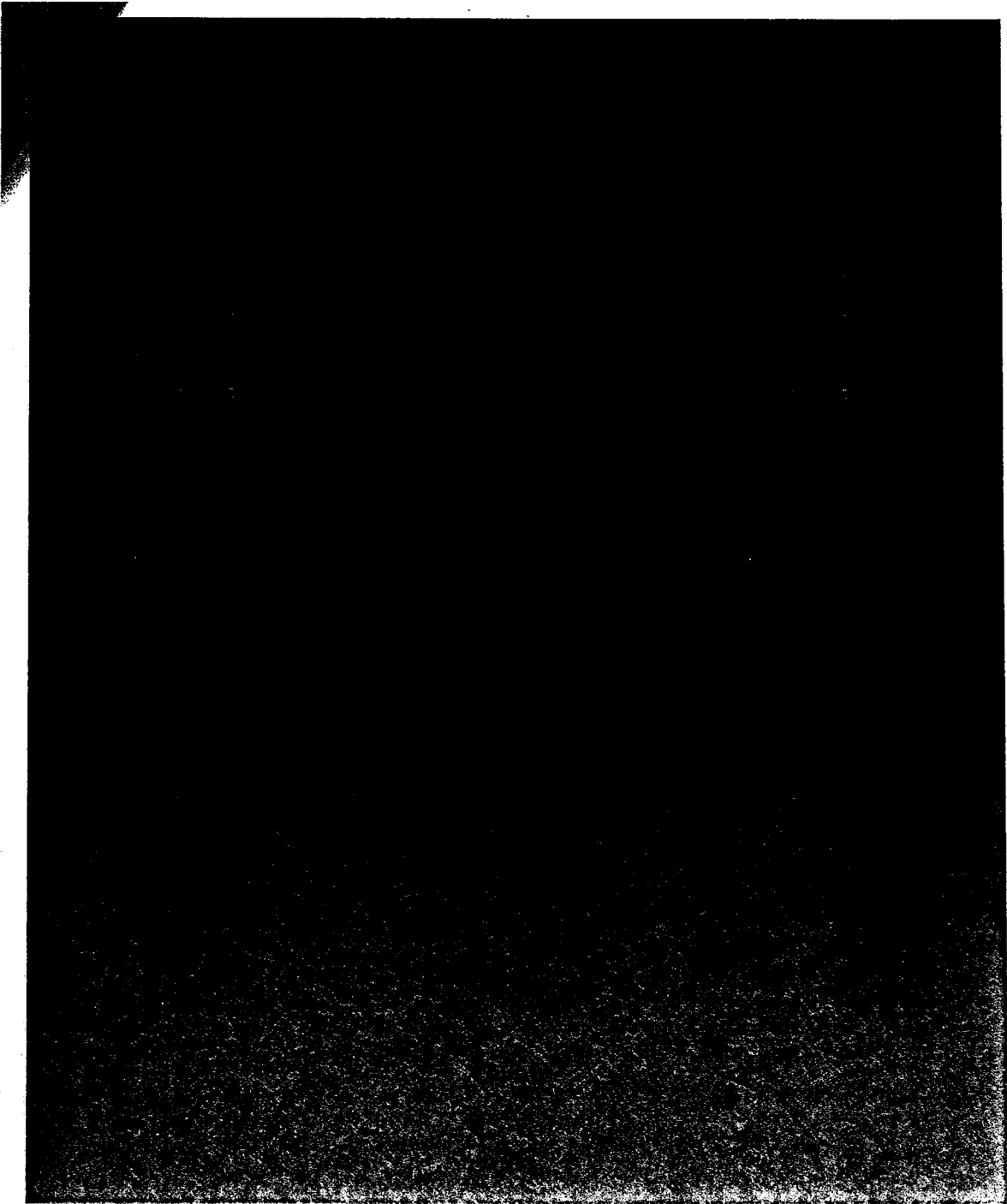


P. 2



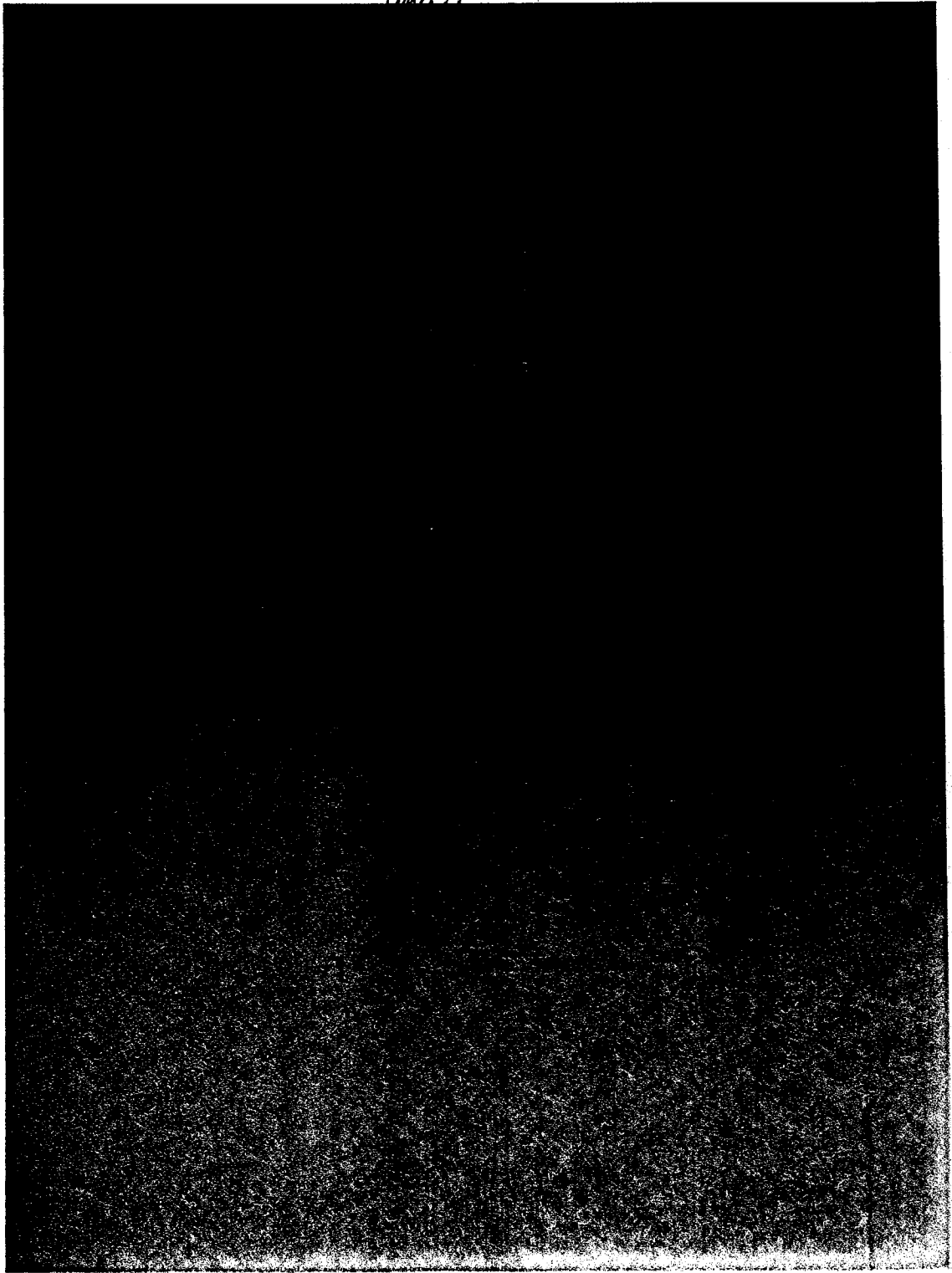


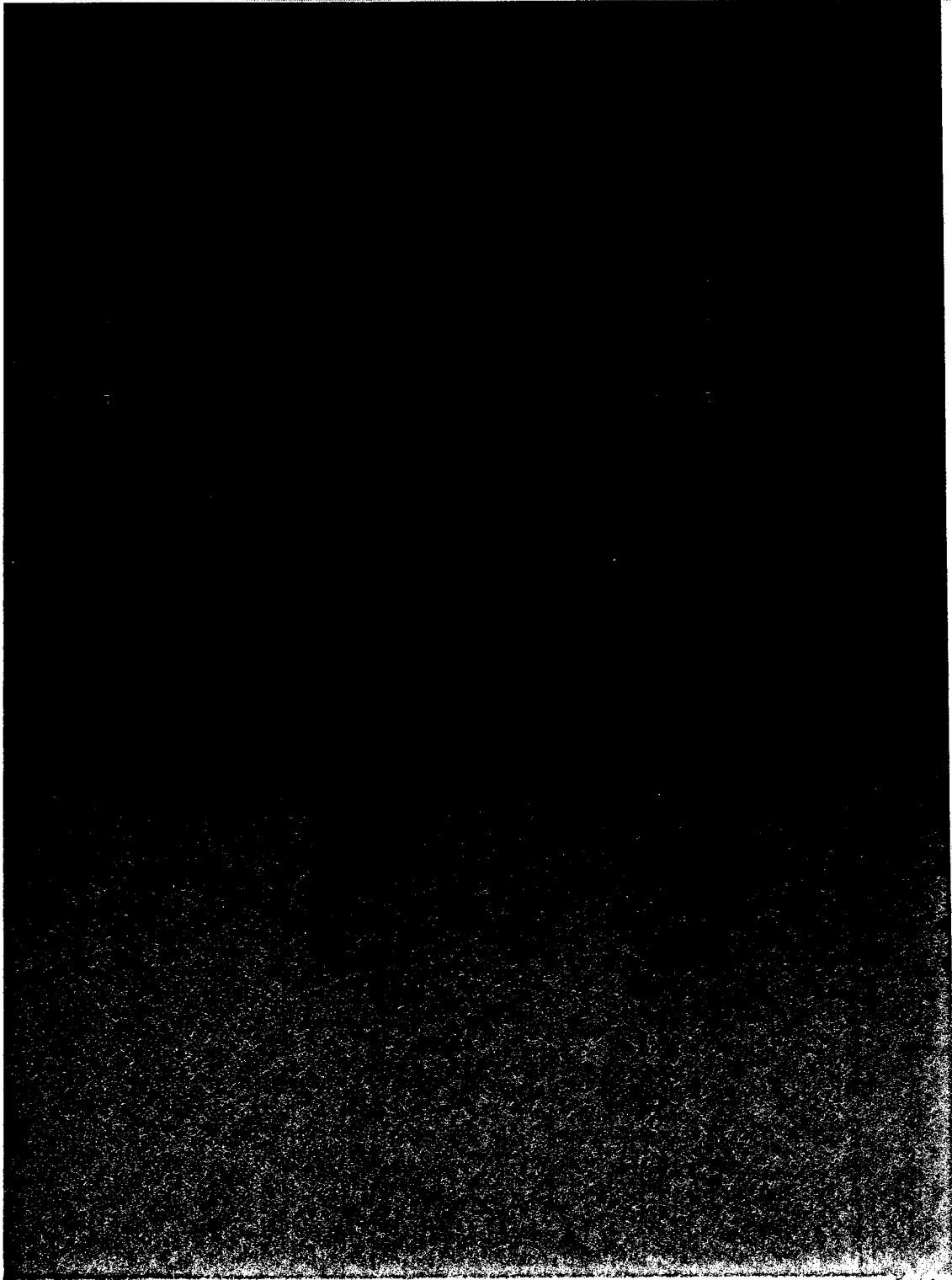




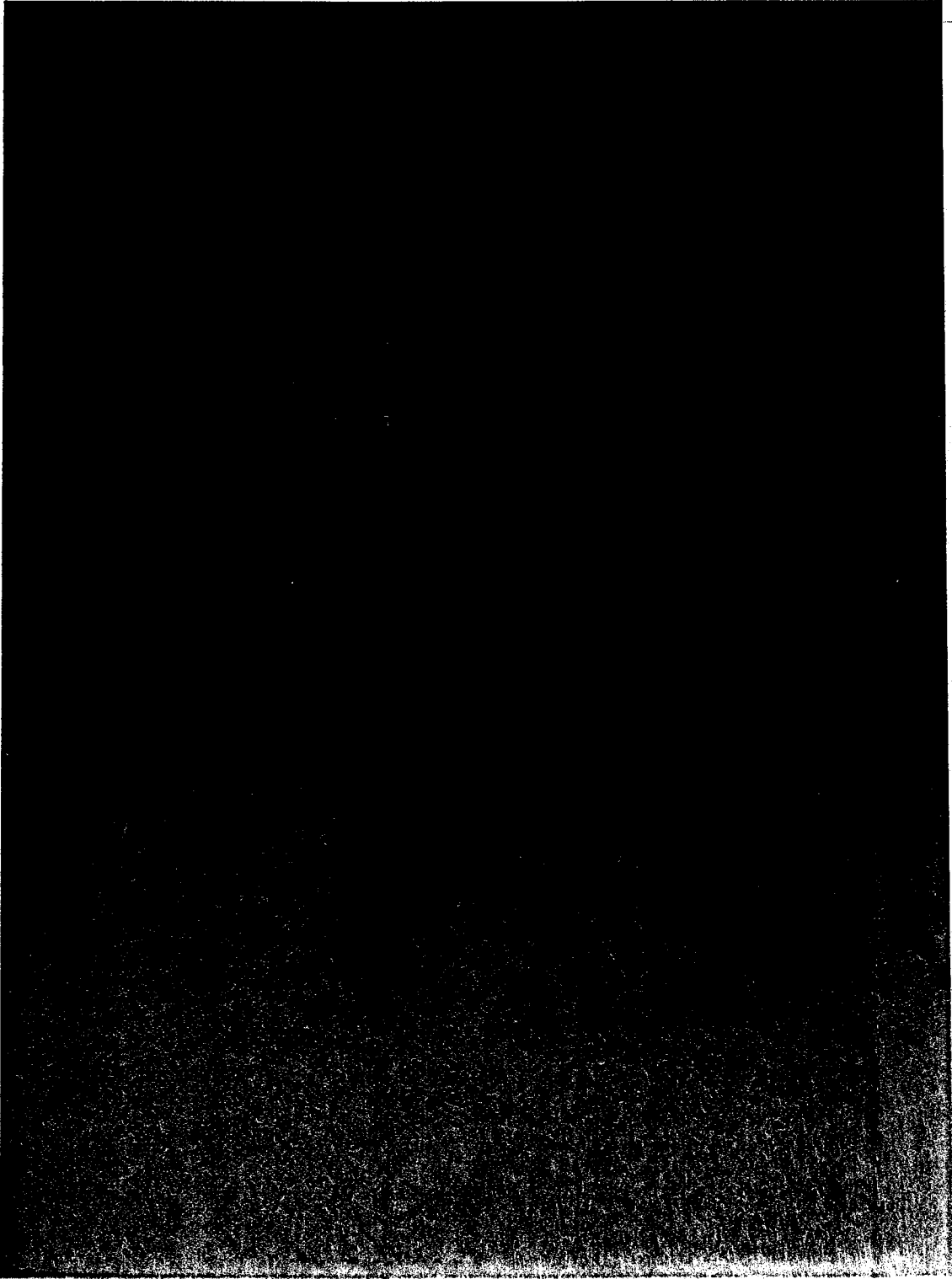
P.2

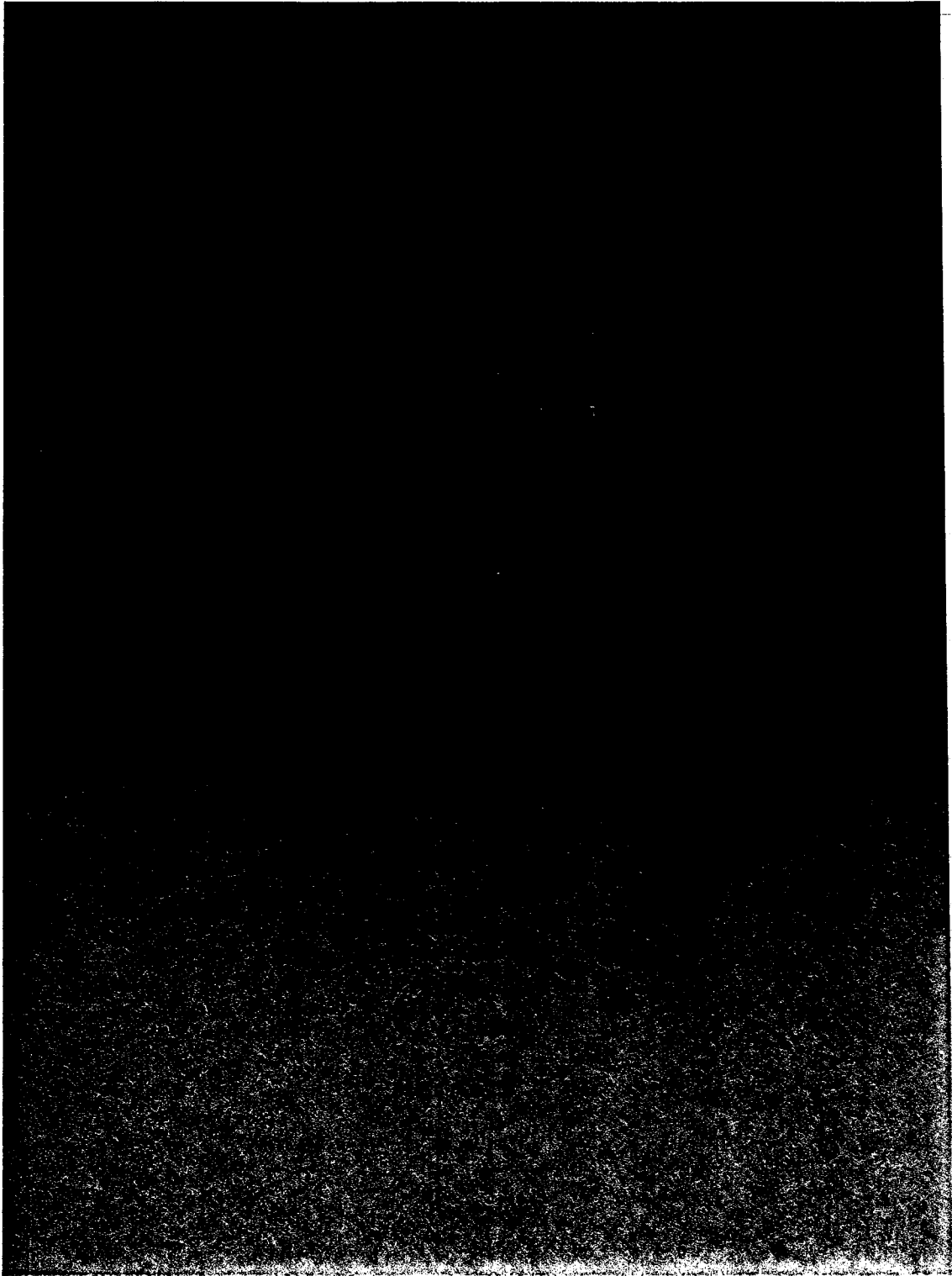
Unit 1



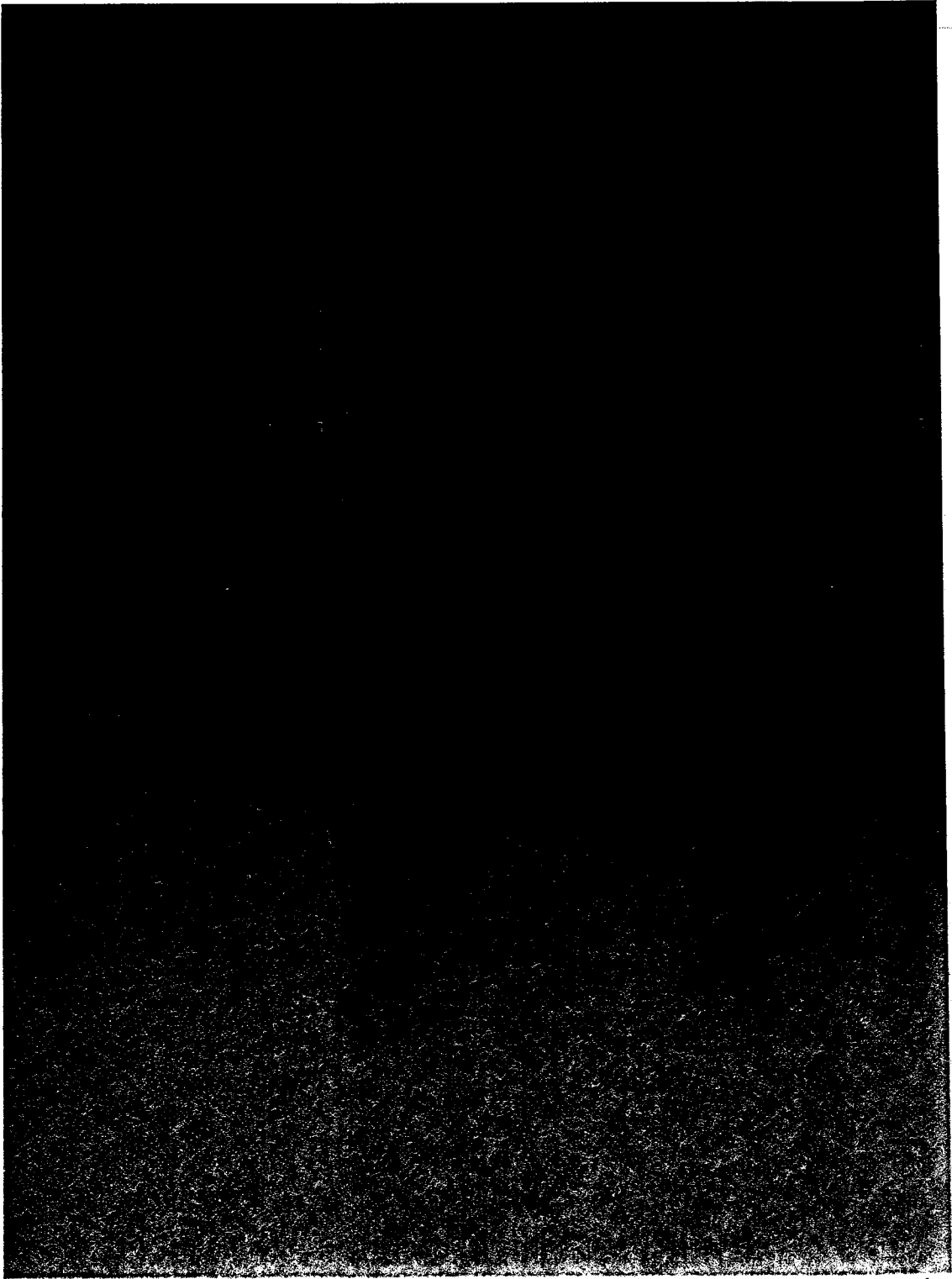


1-6

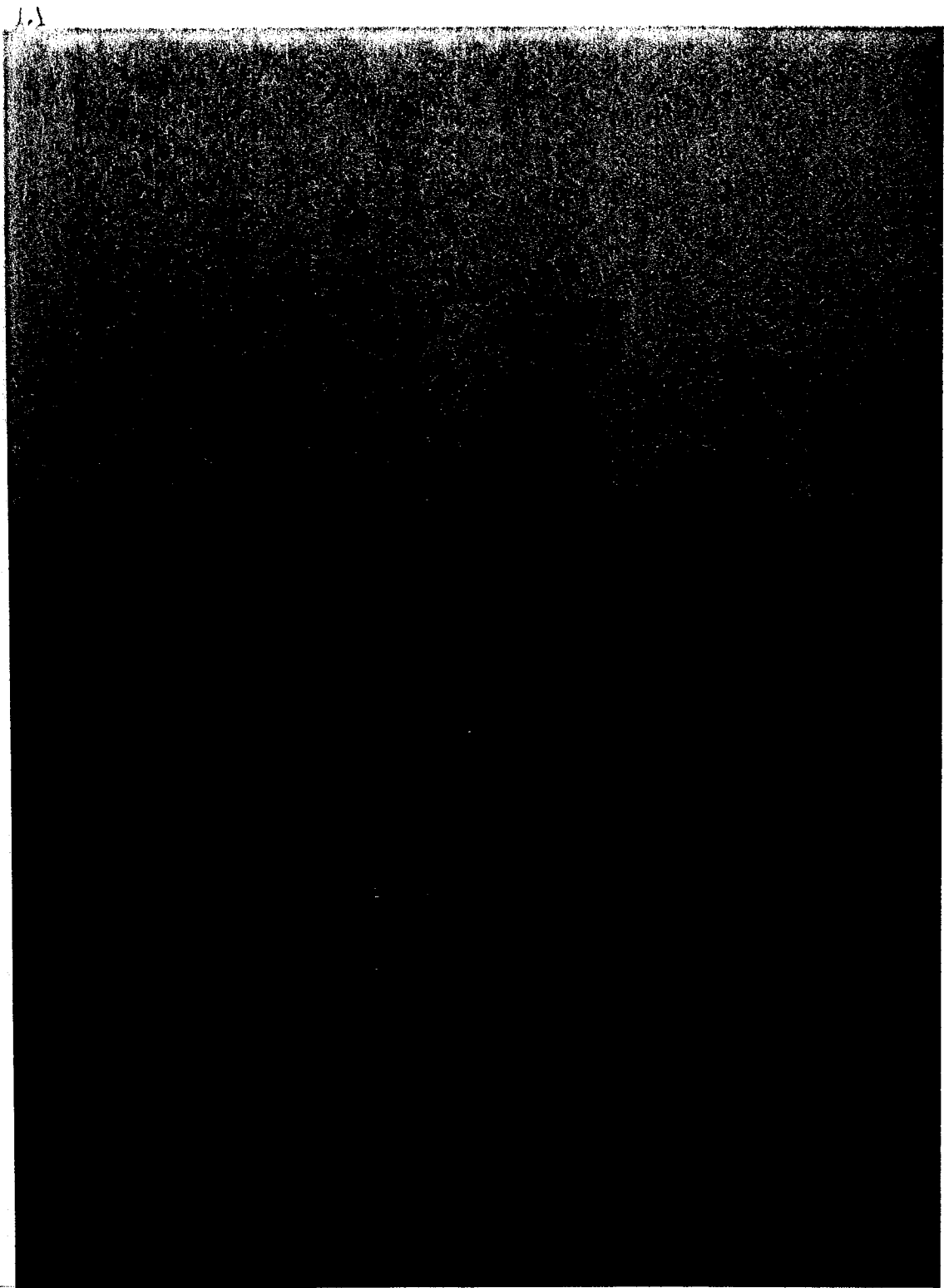


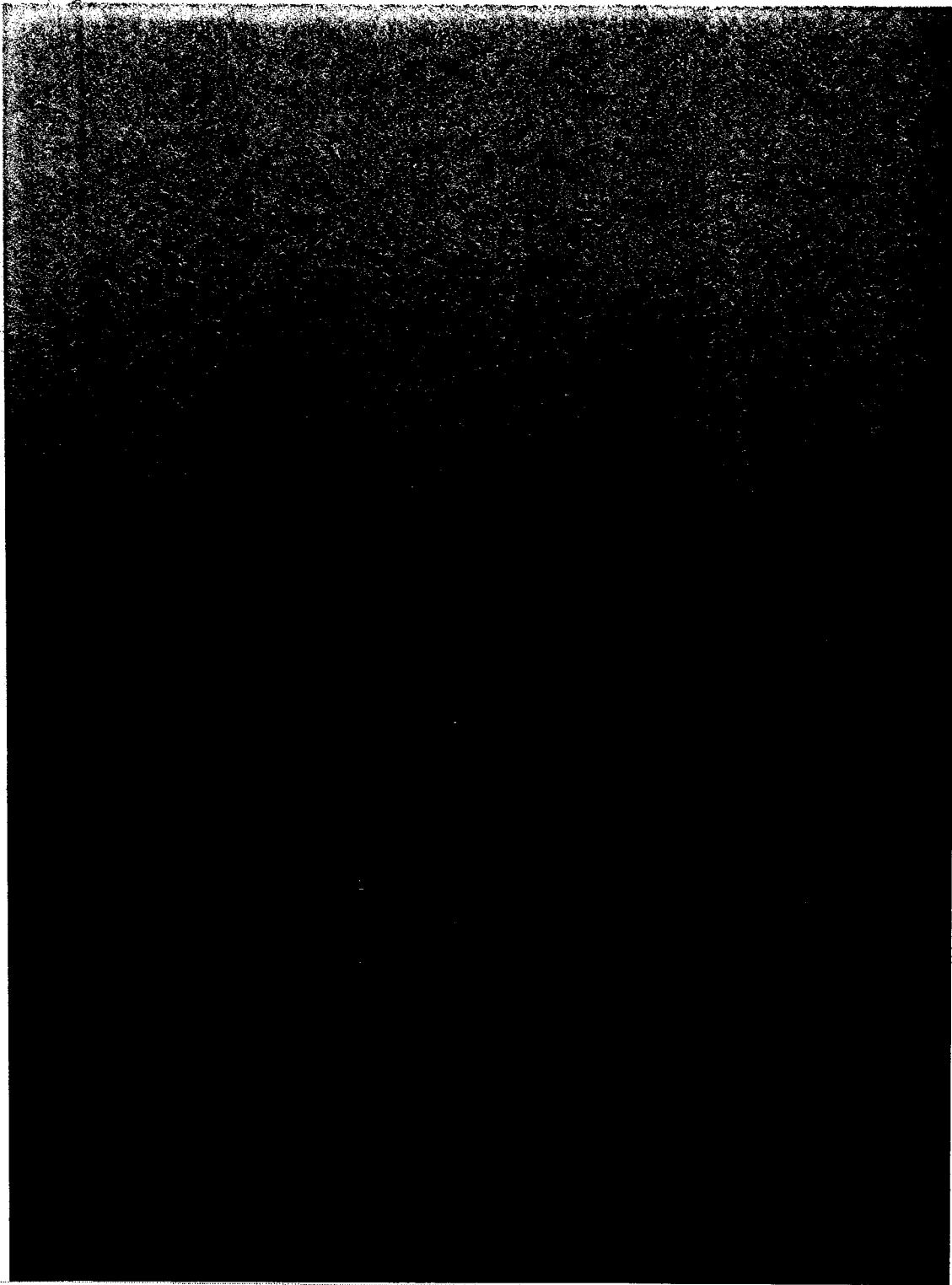


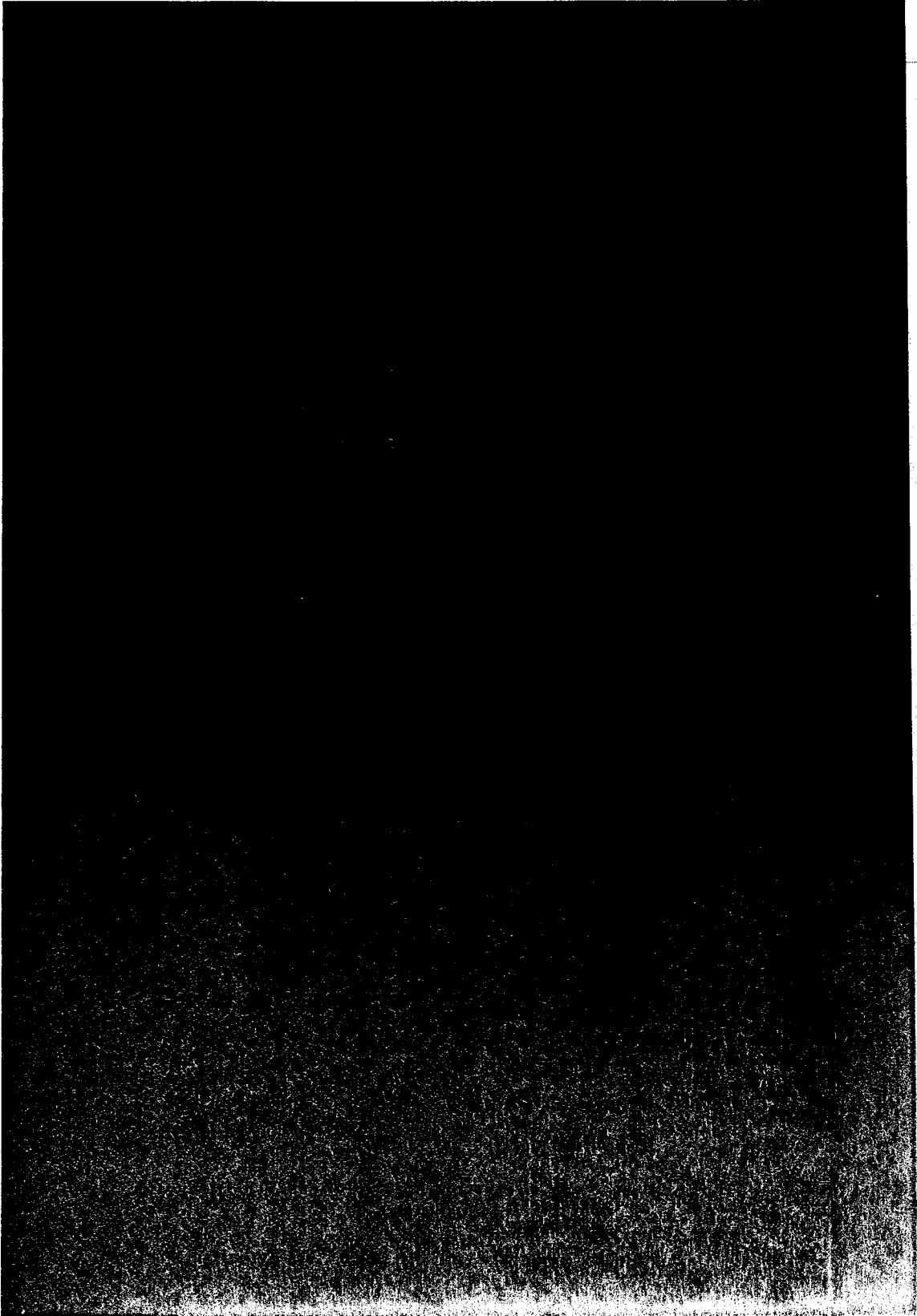
P.4

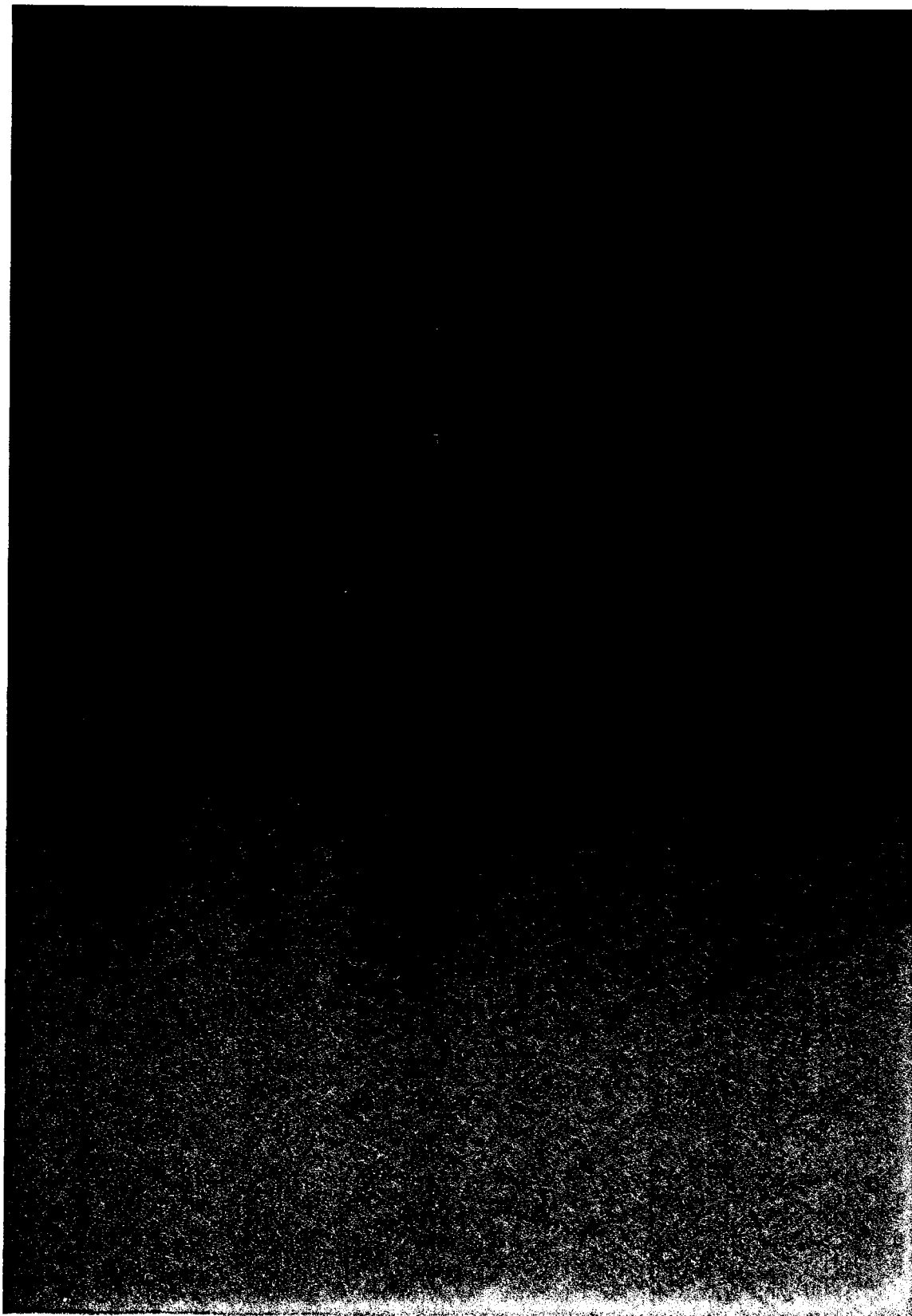


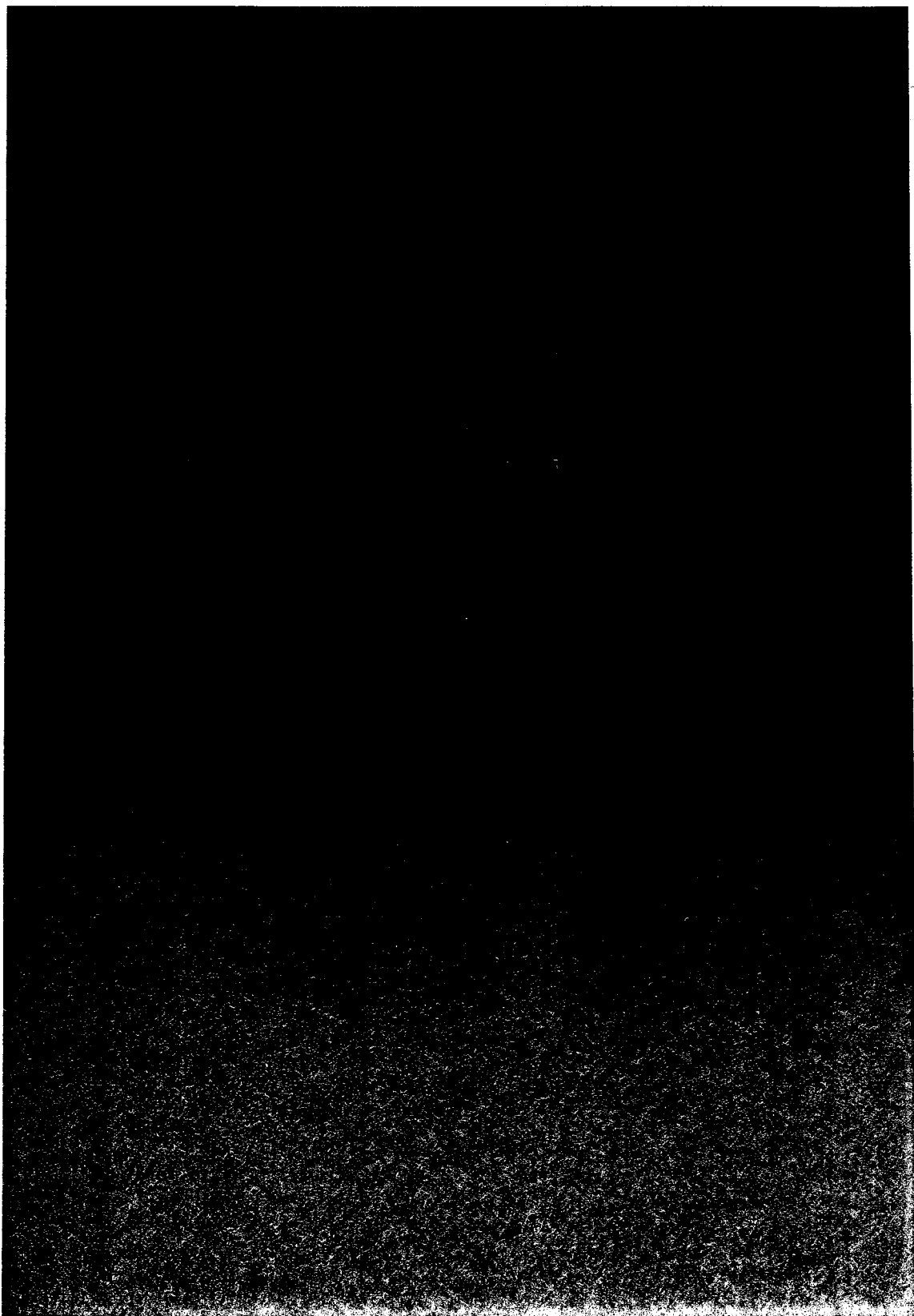
95

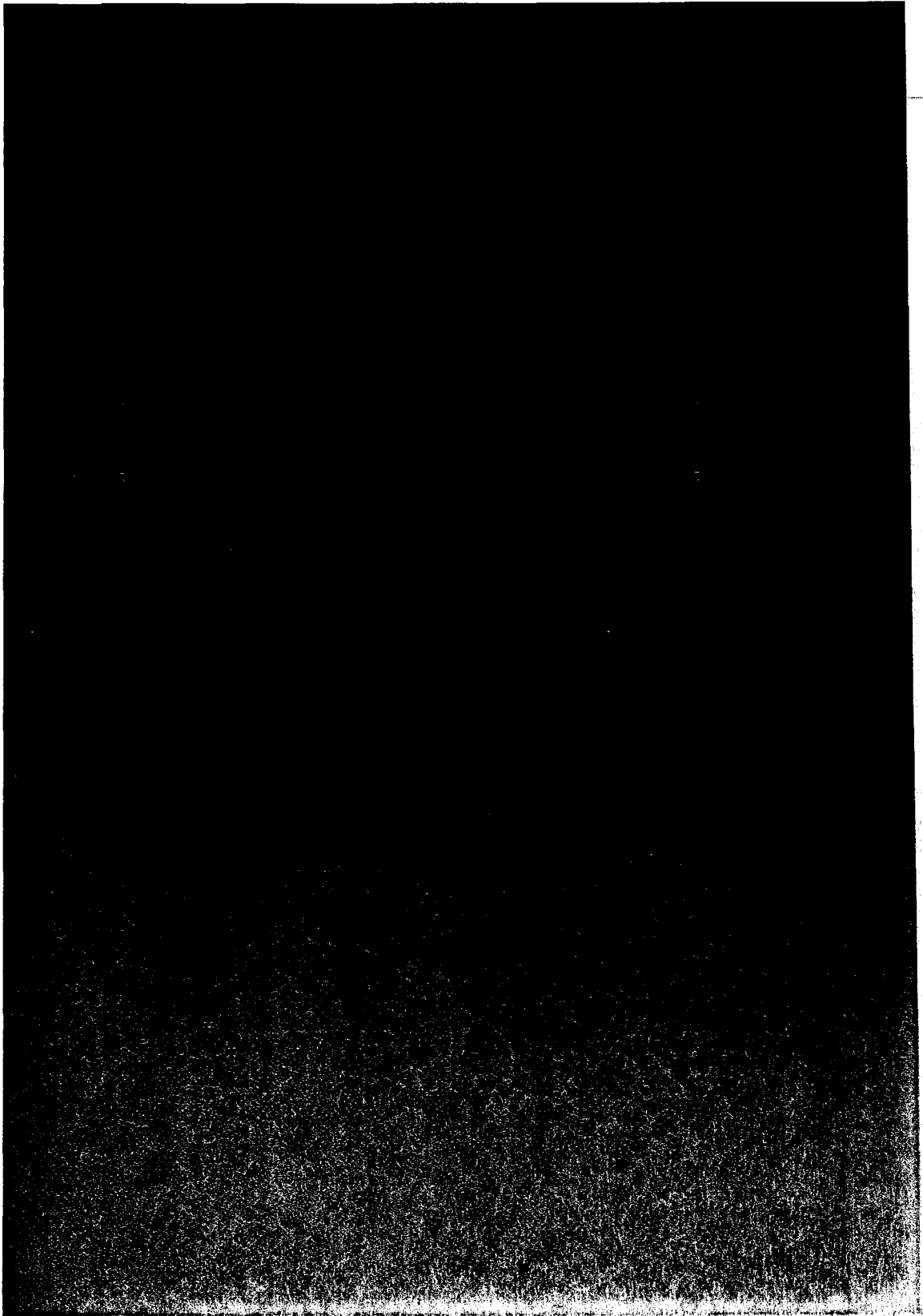


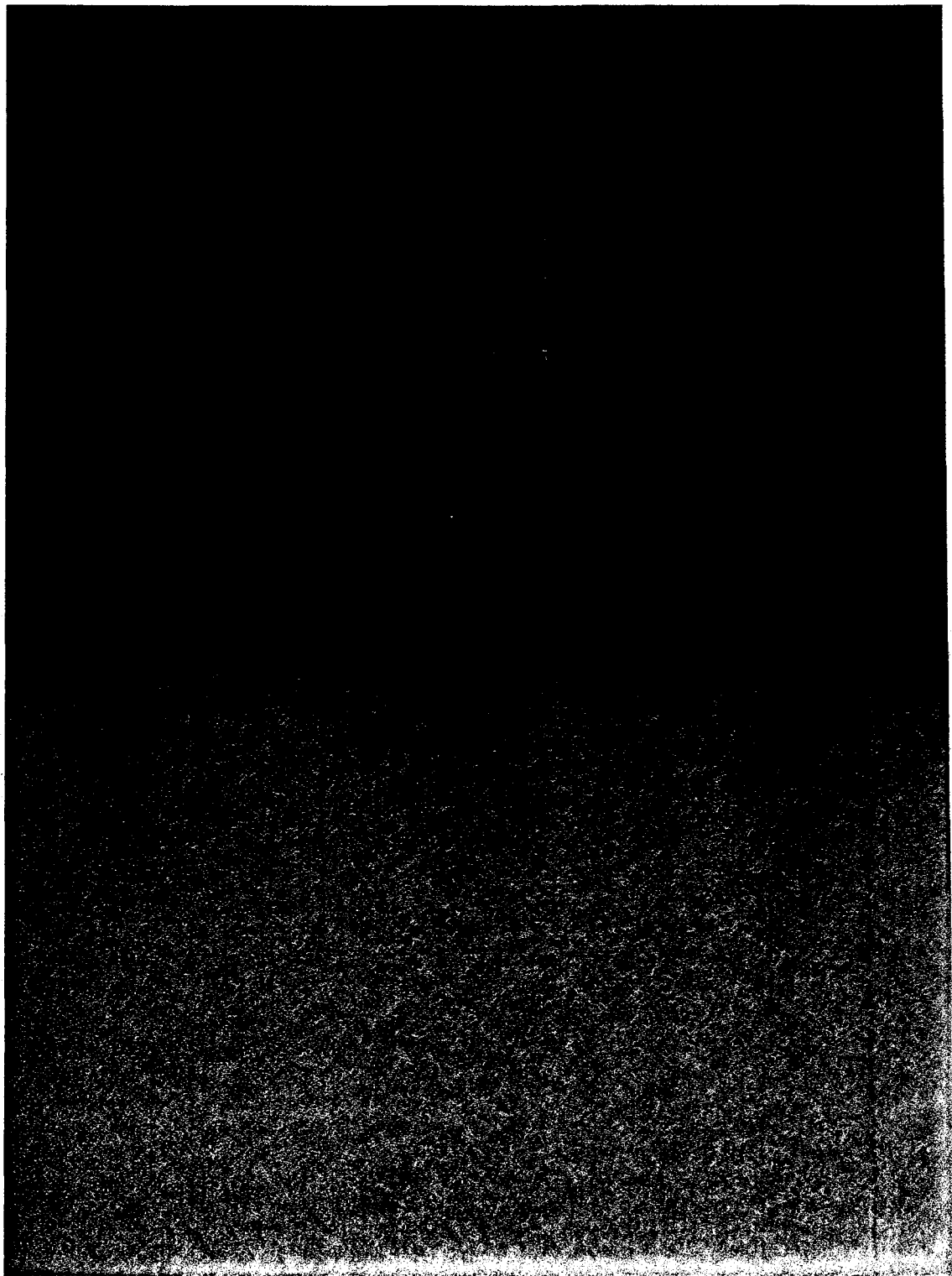


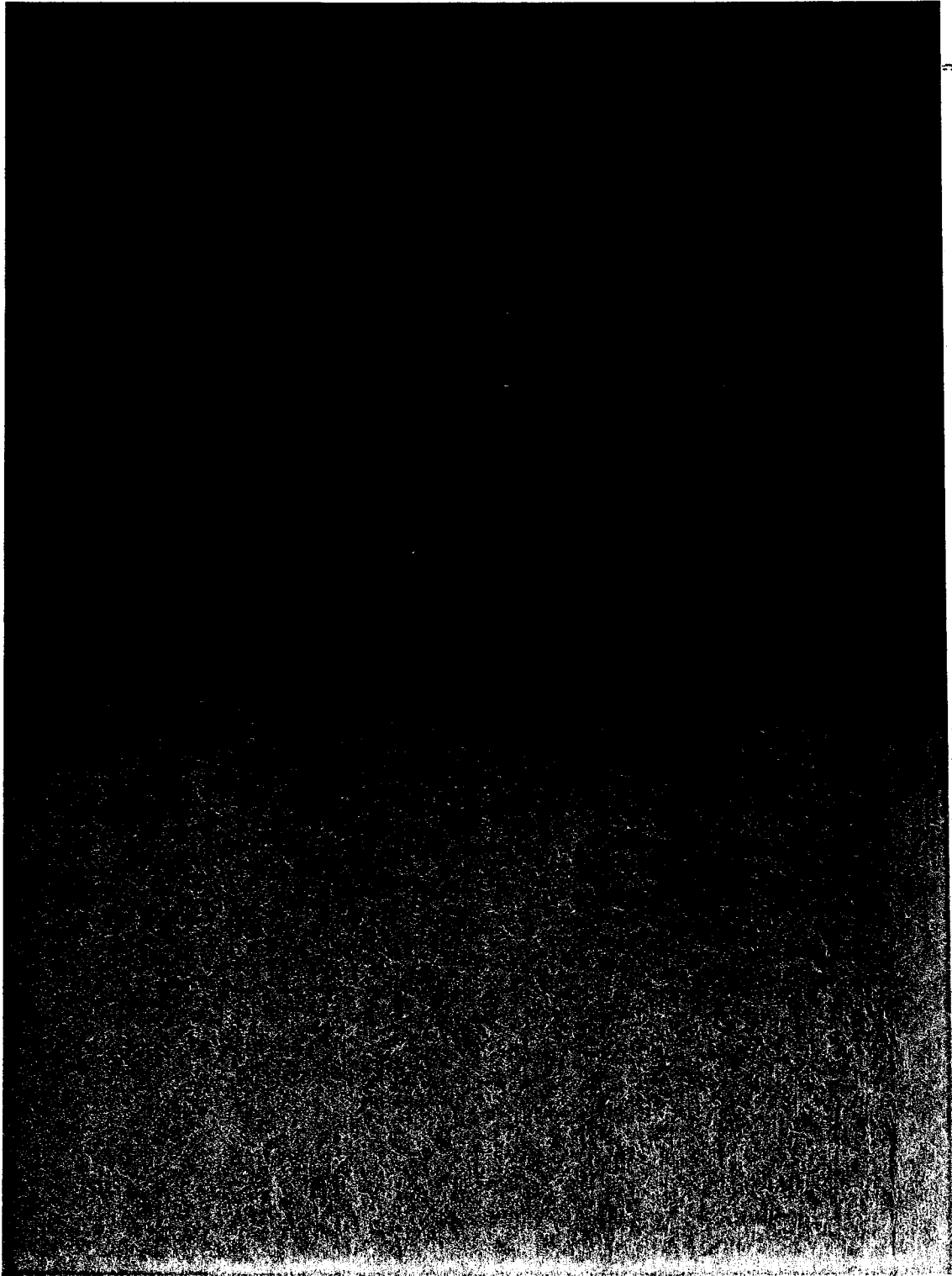


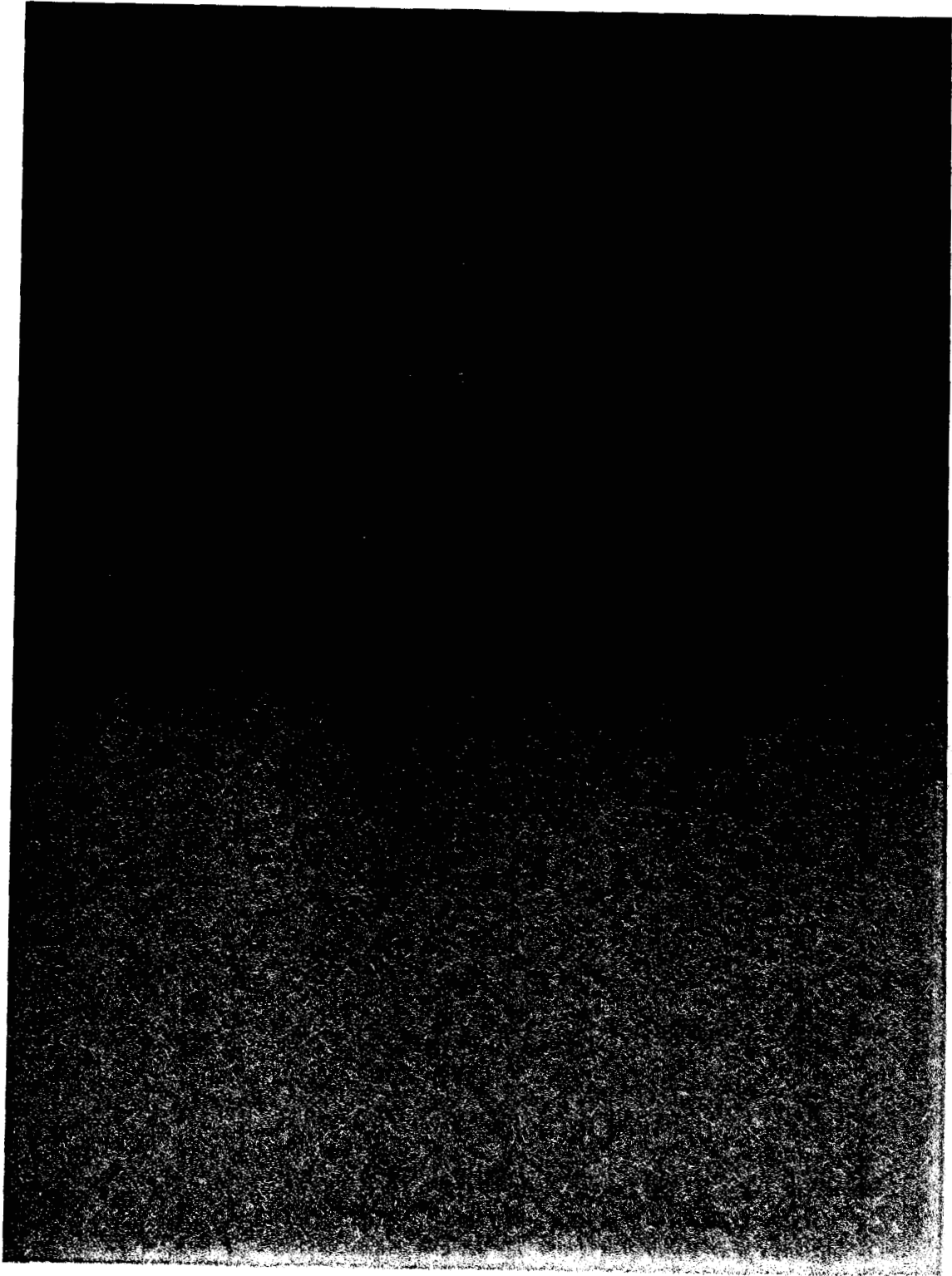


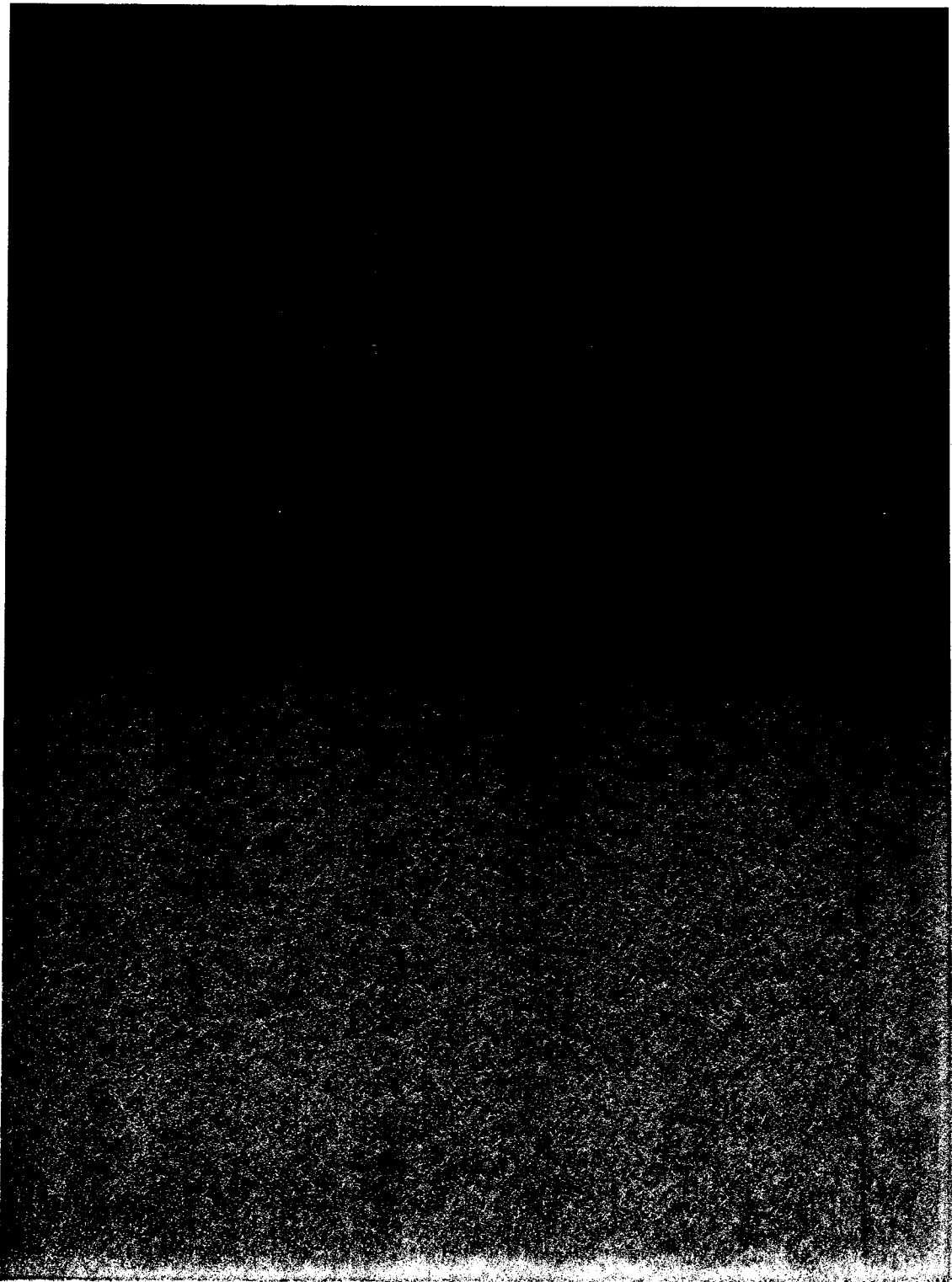


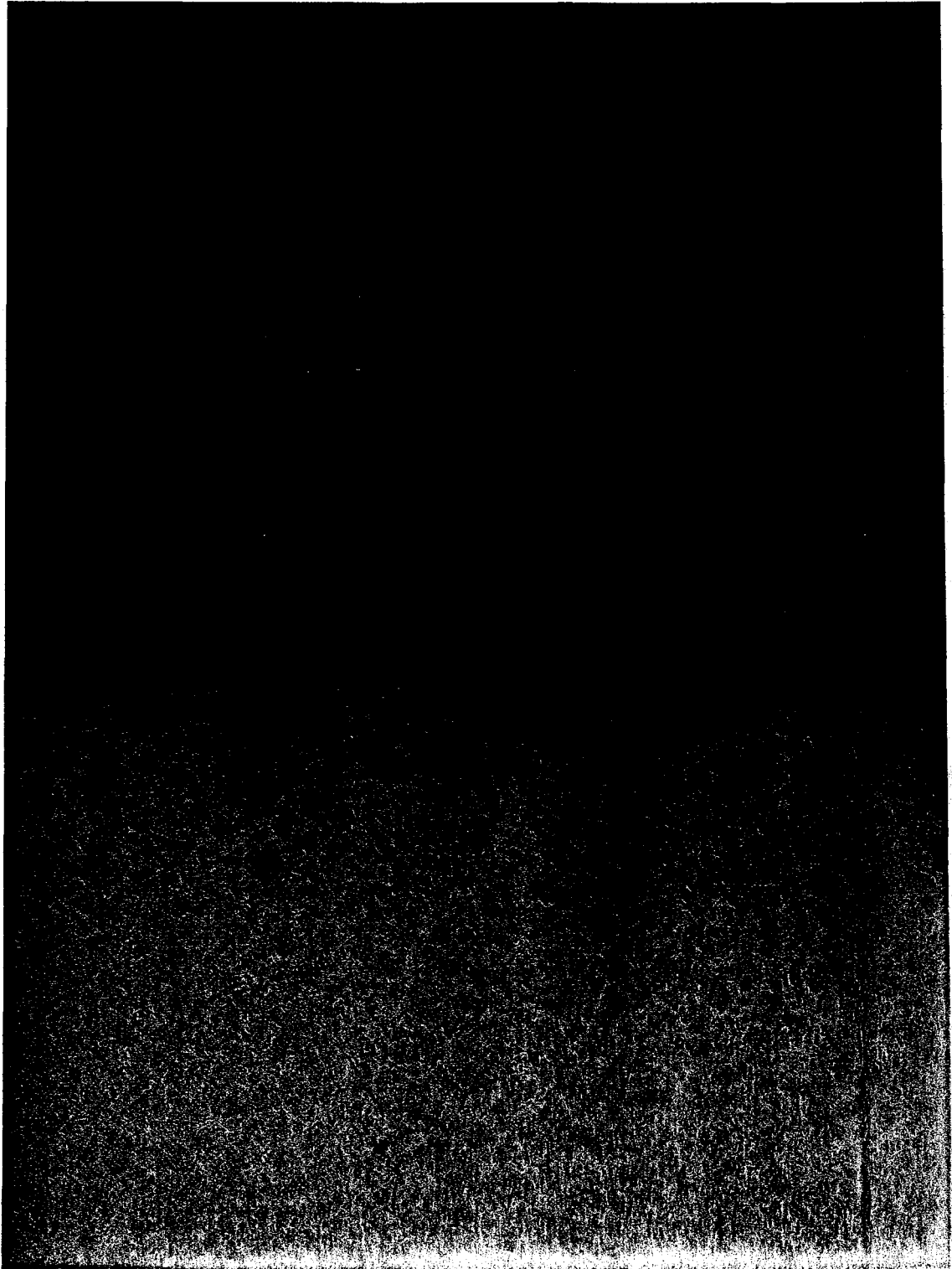


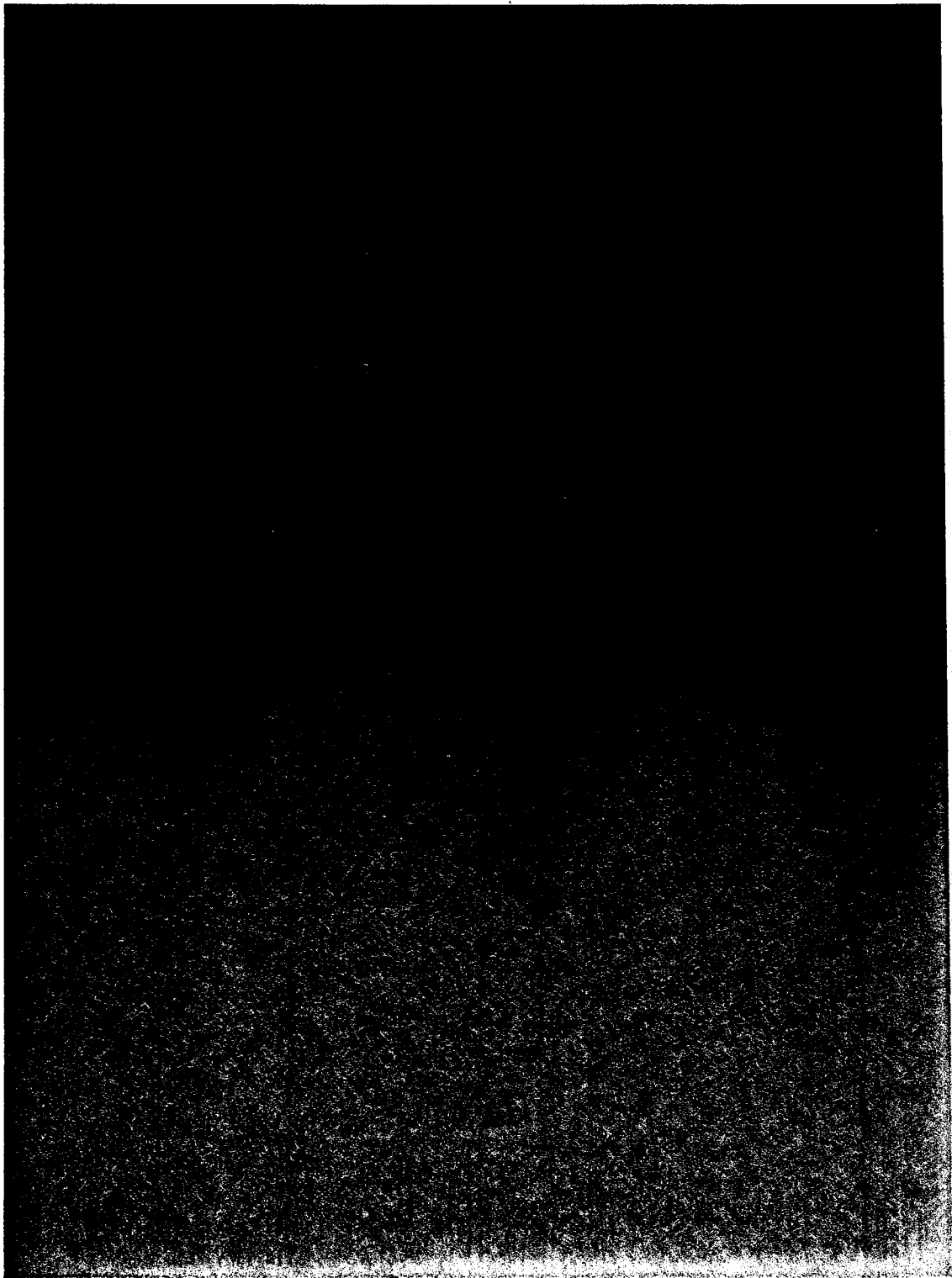


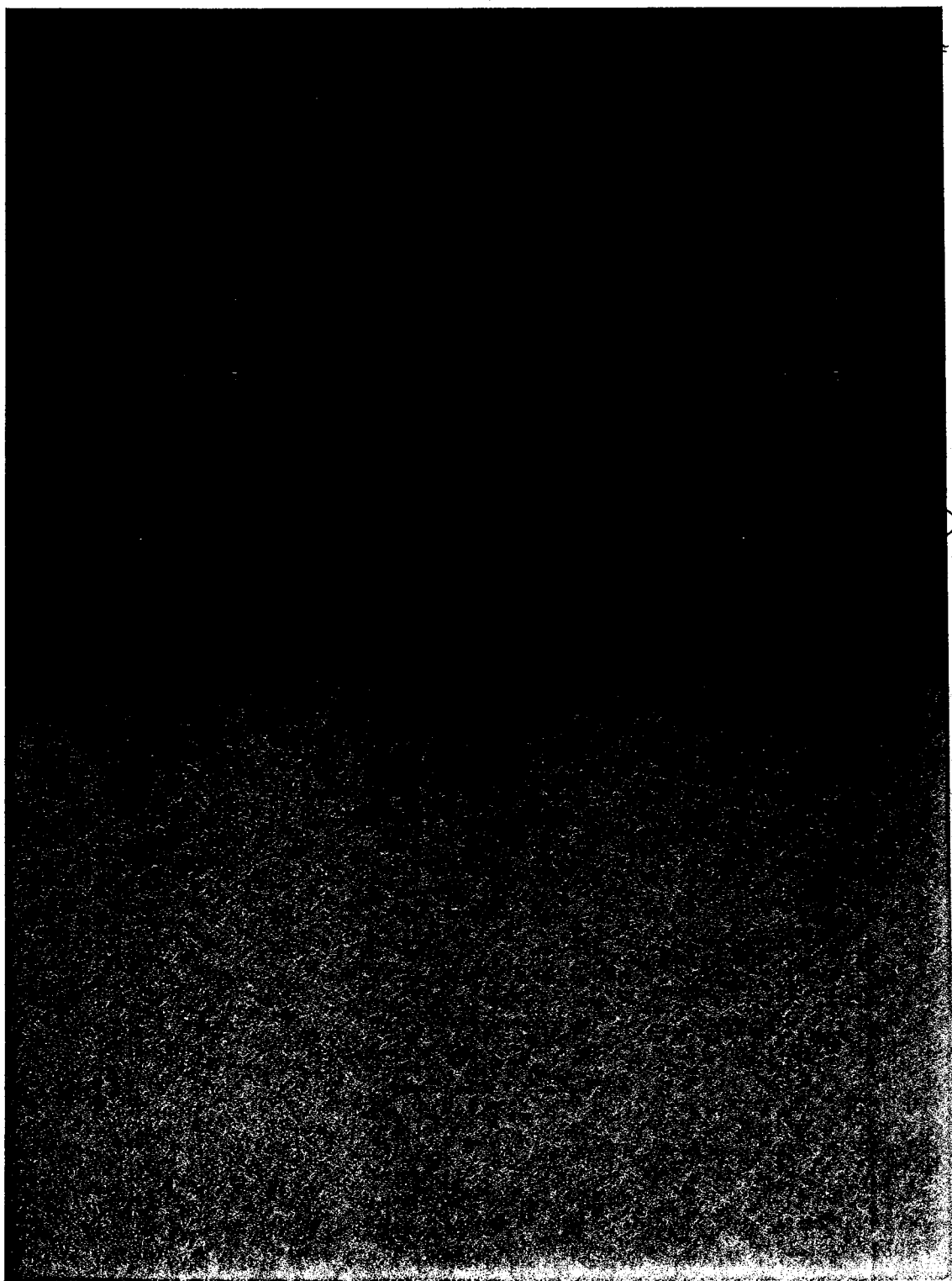


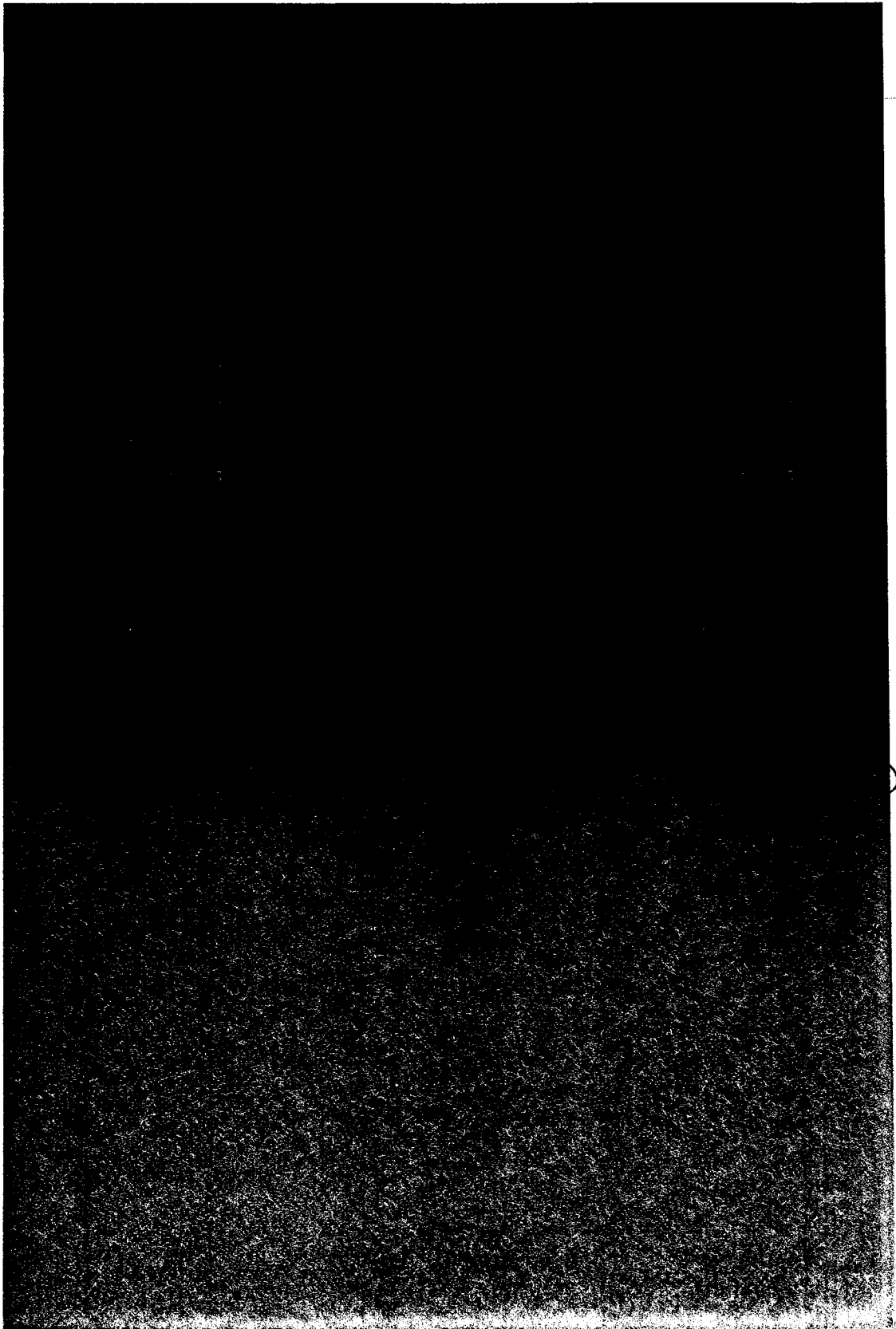


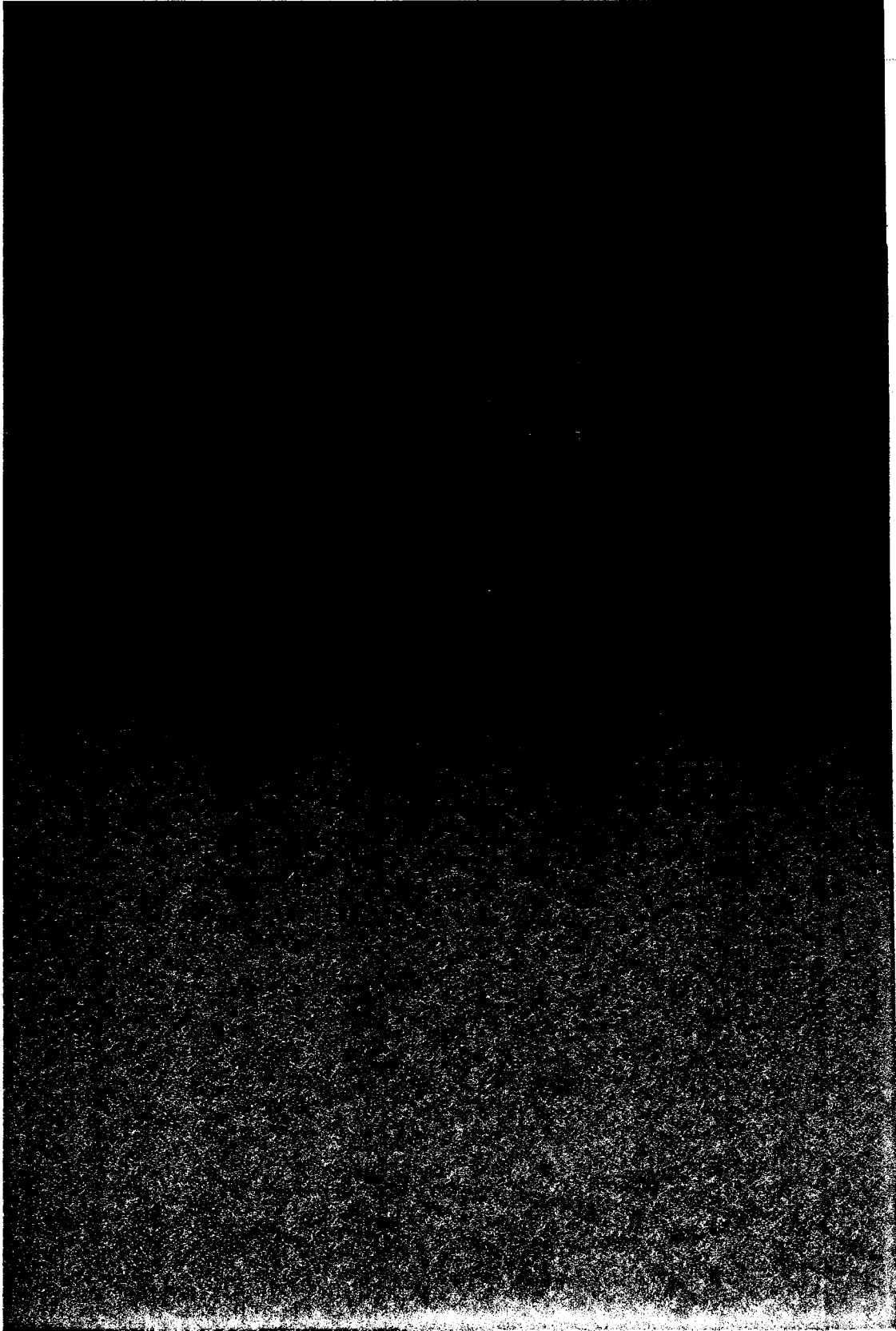


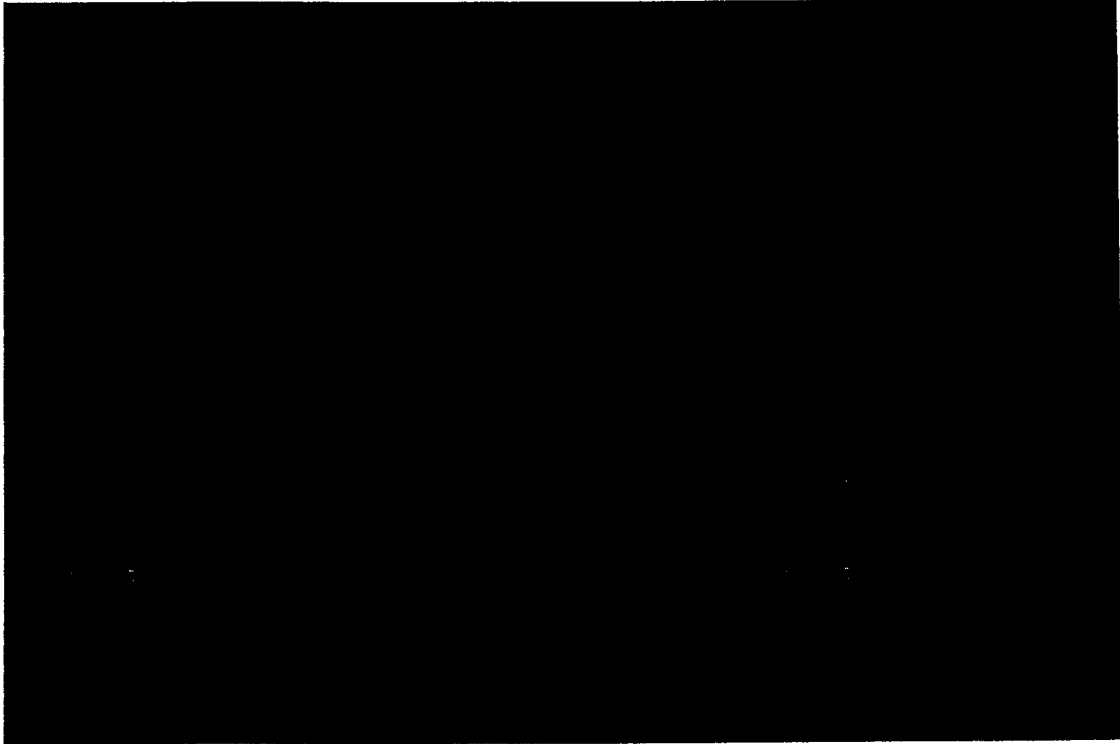


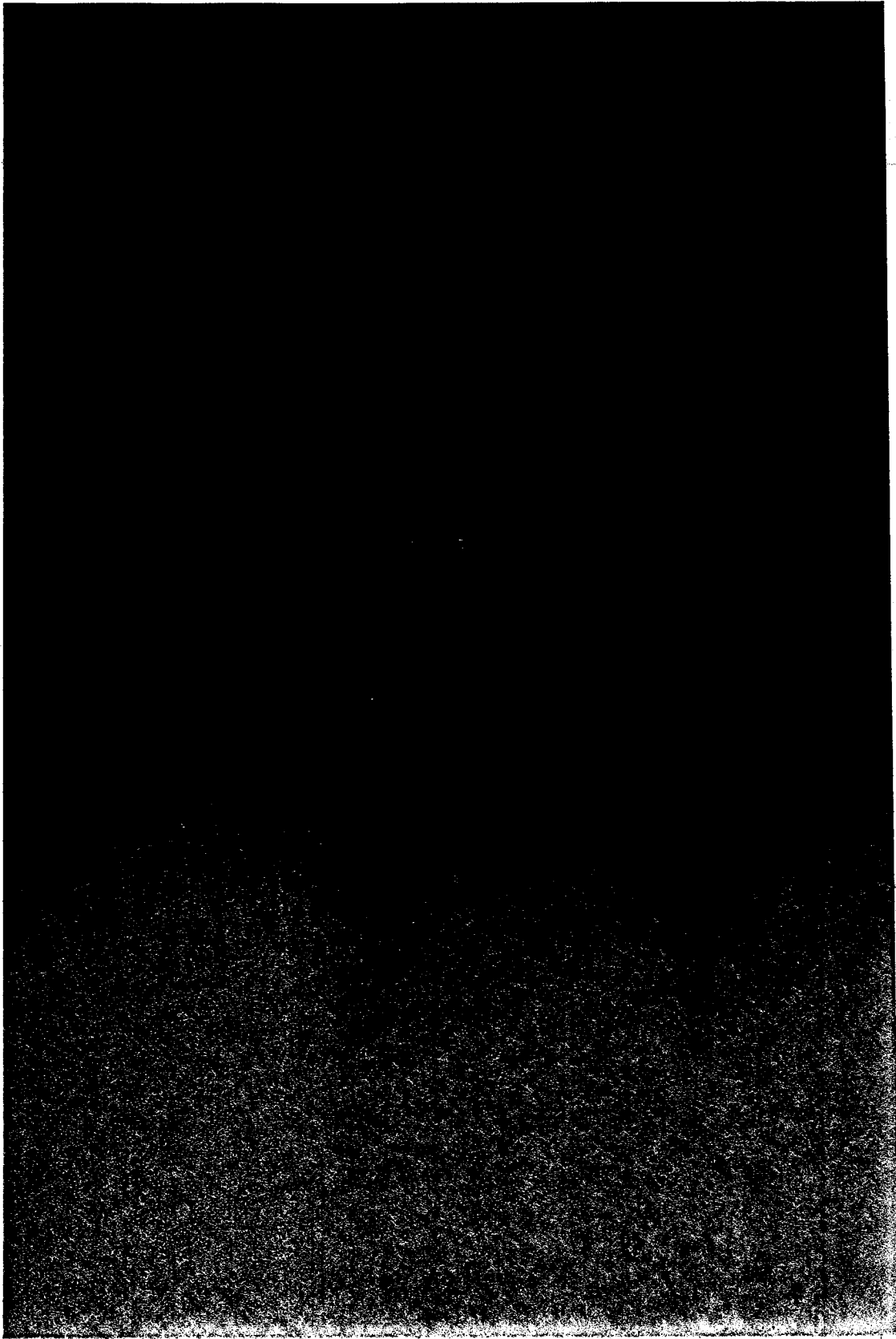




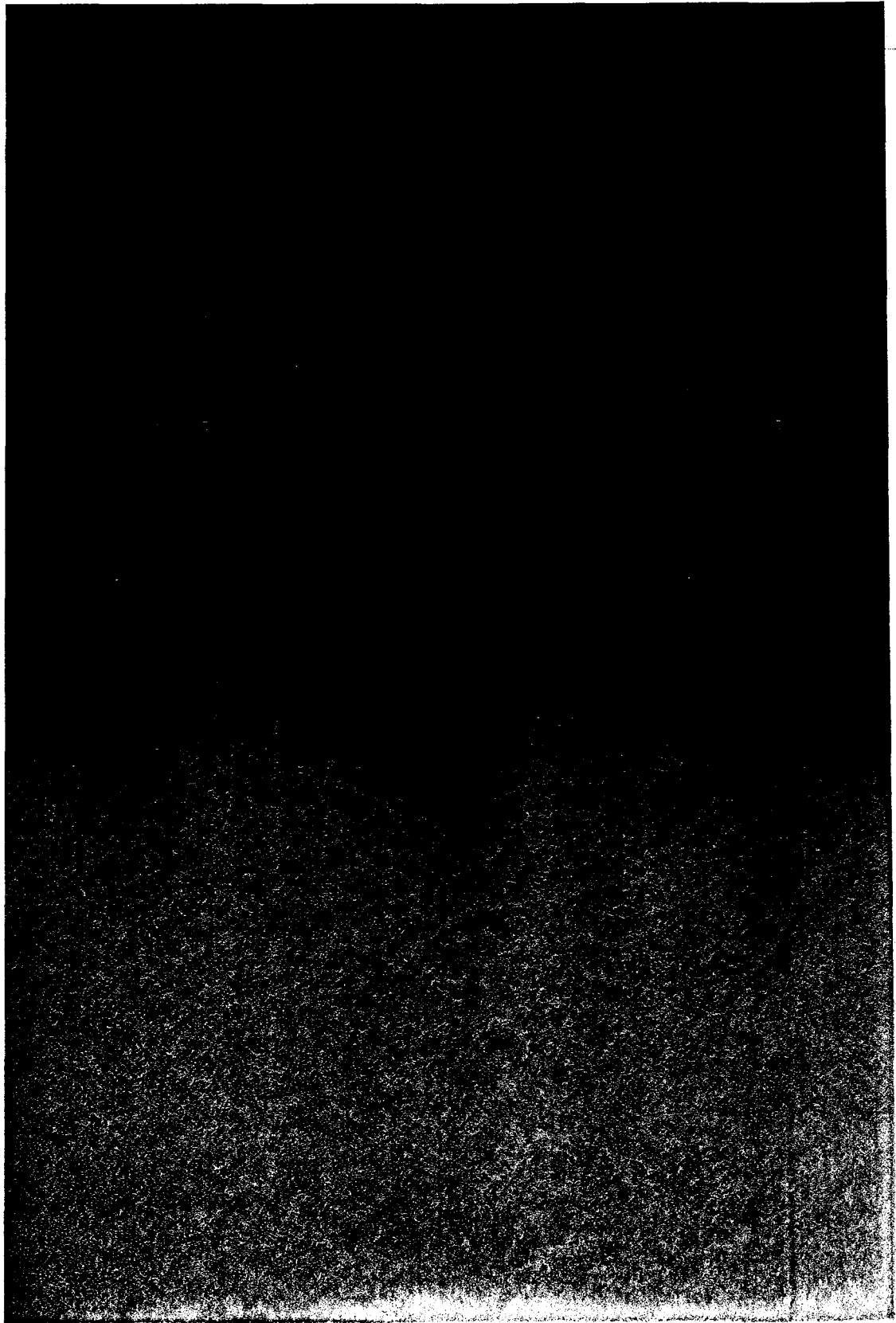


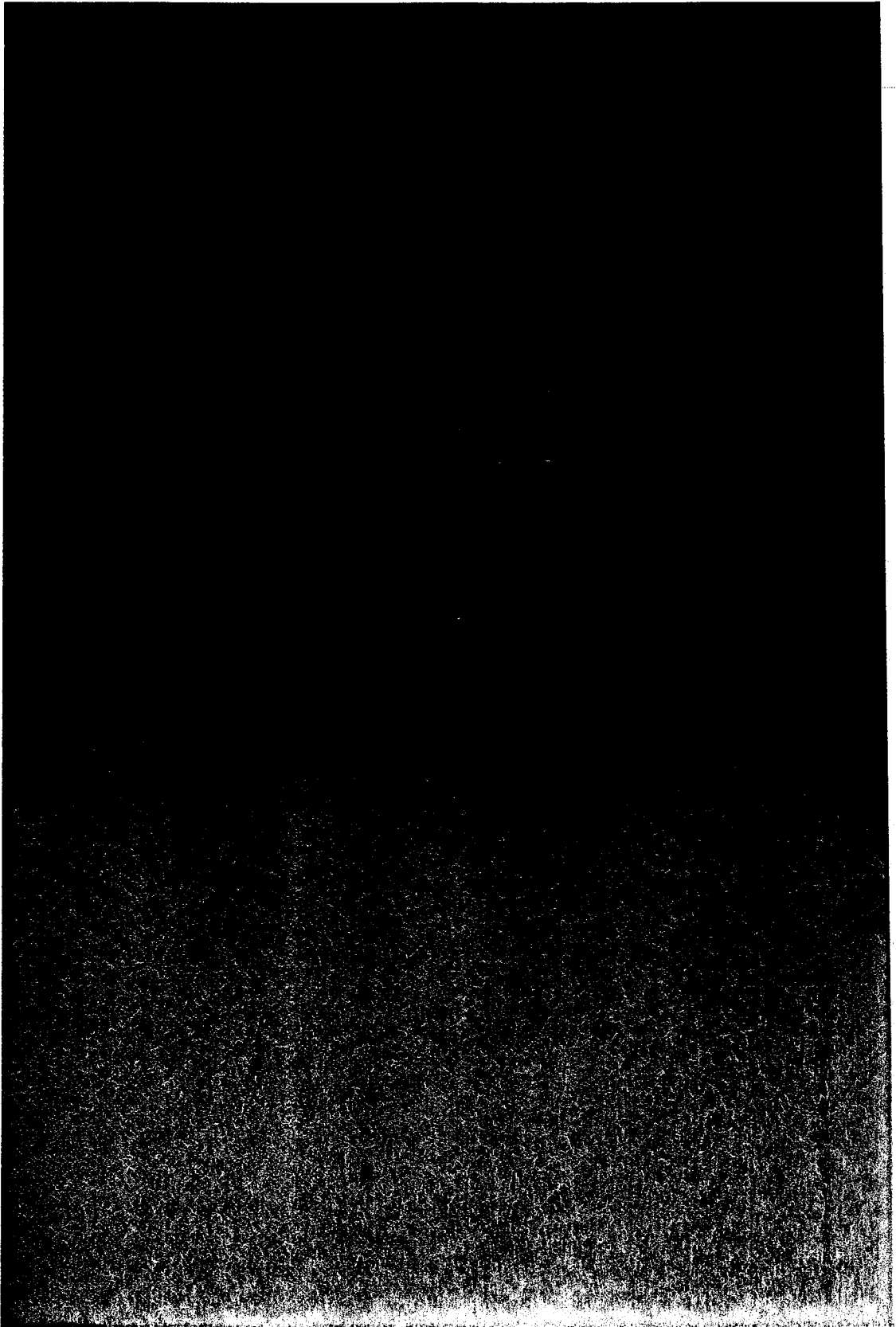


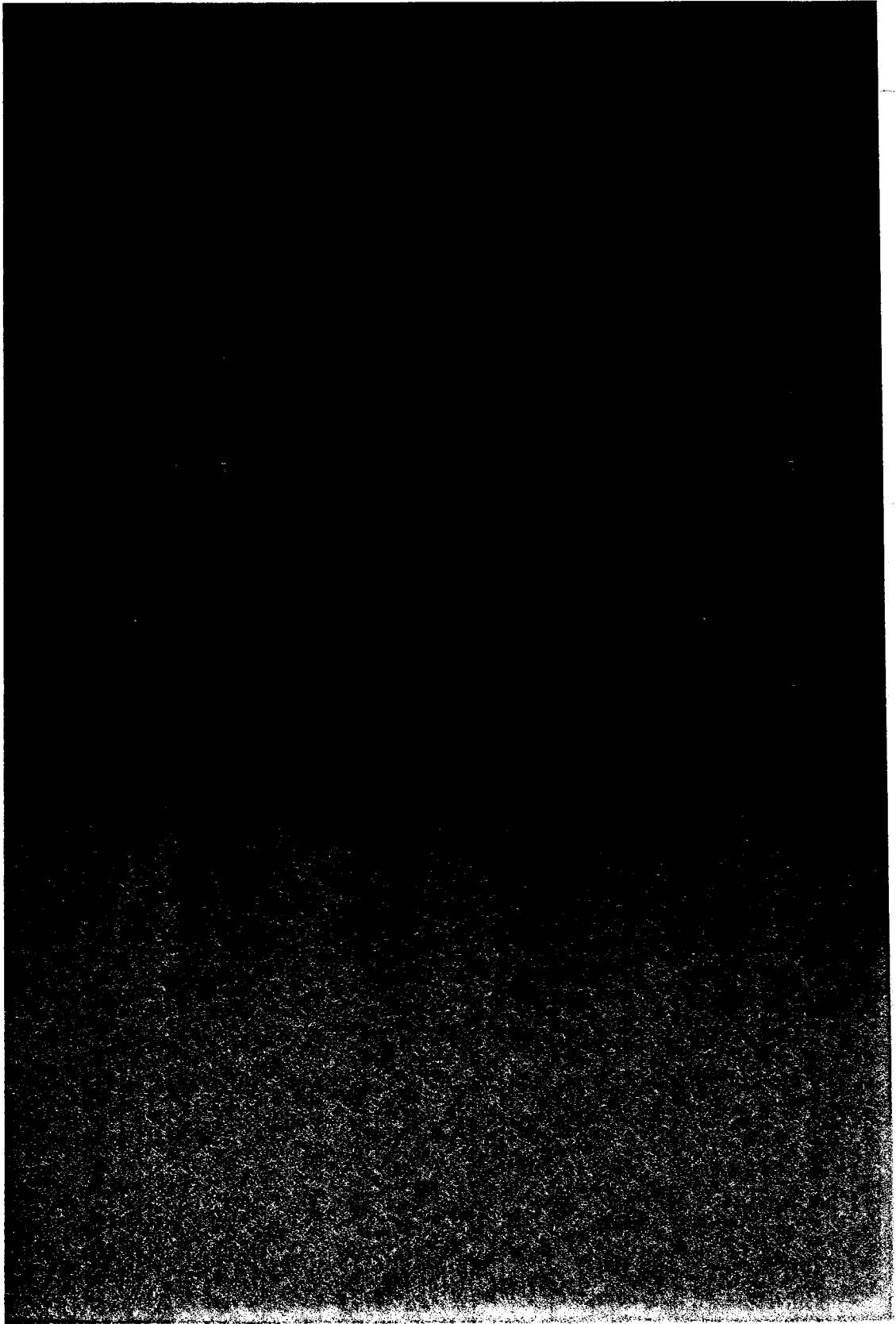


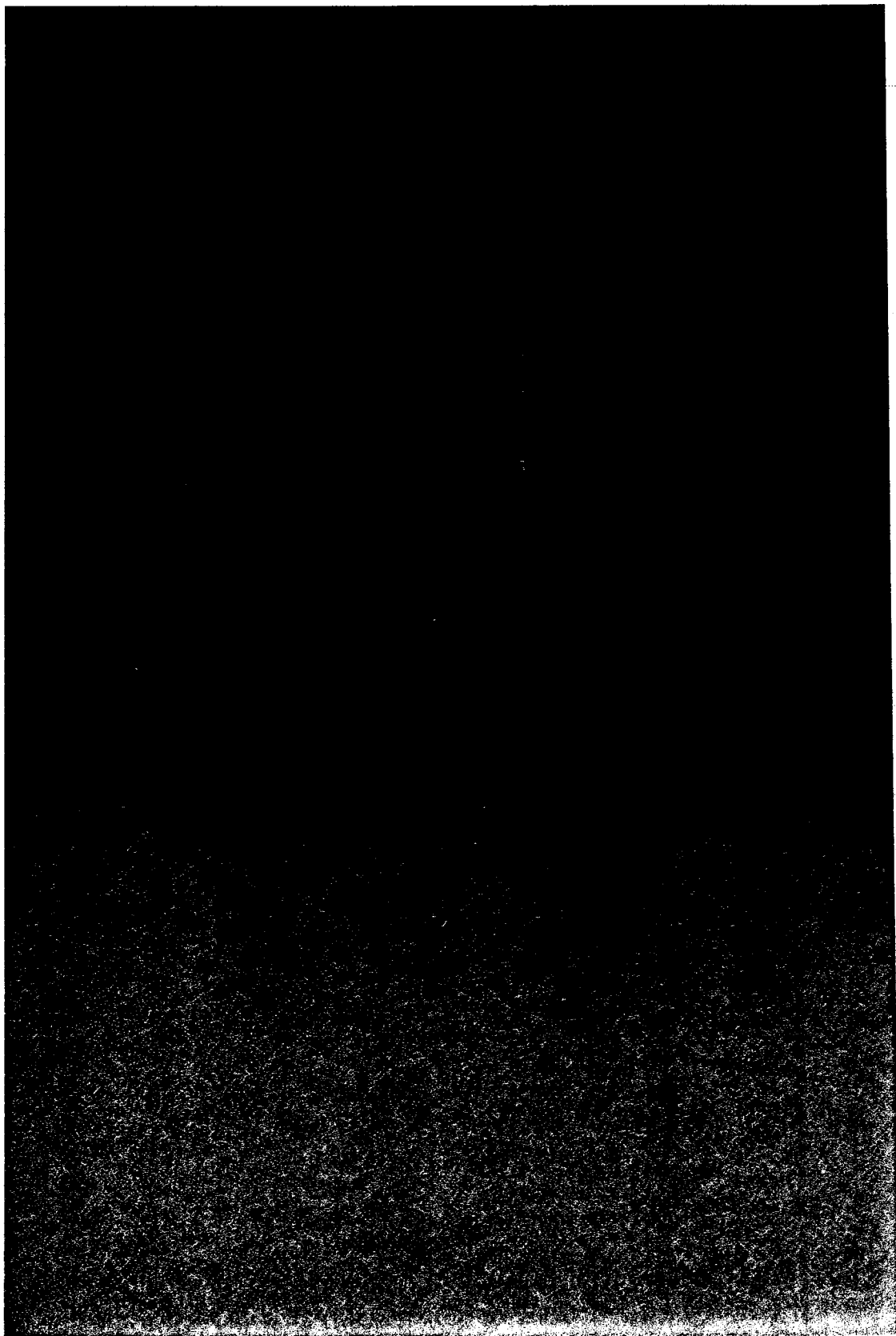


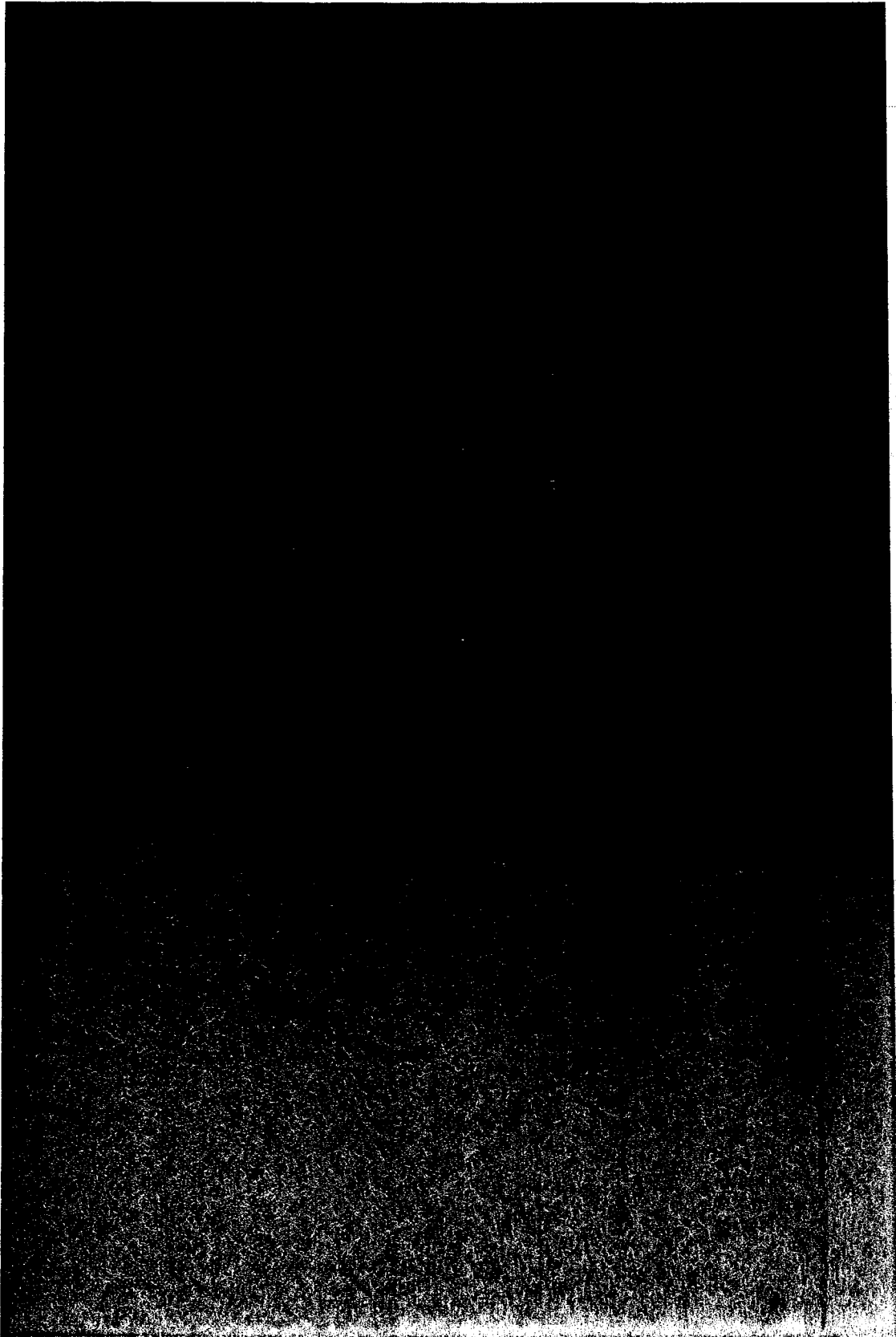
PA

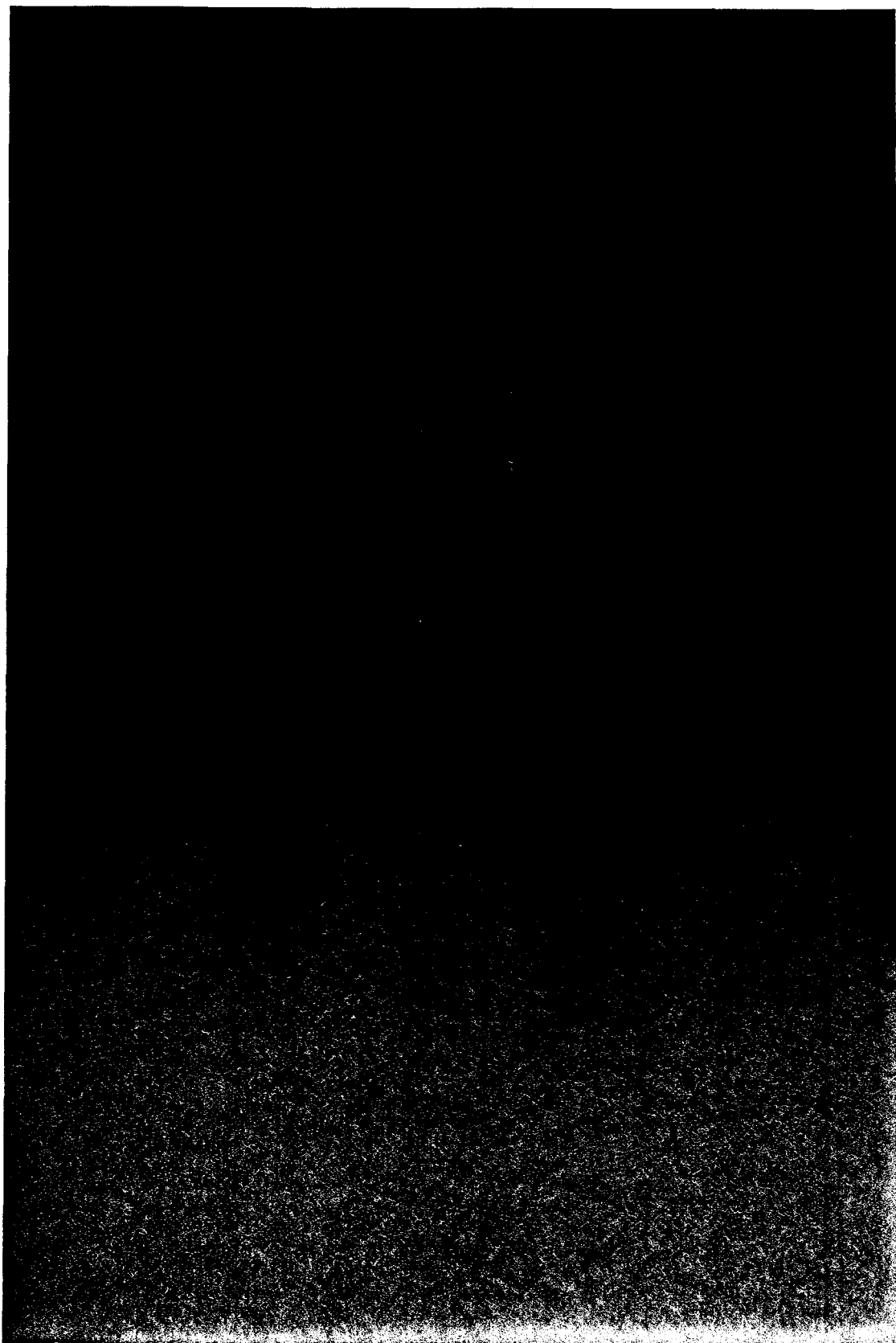


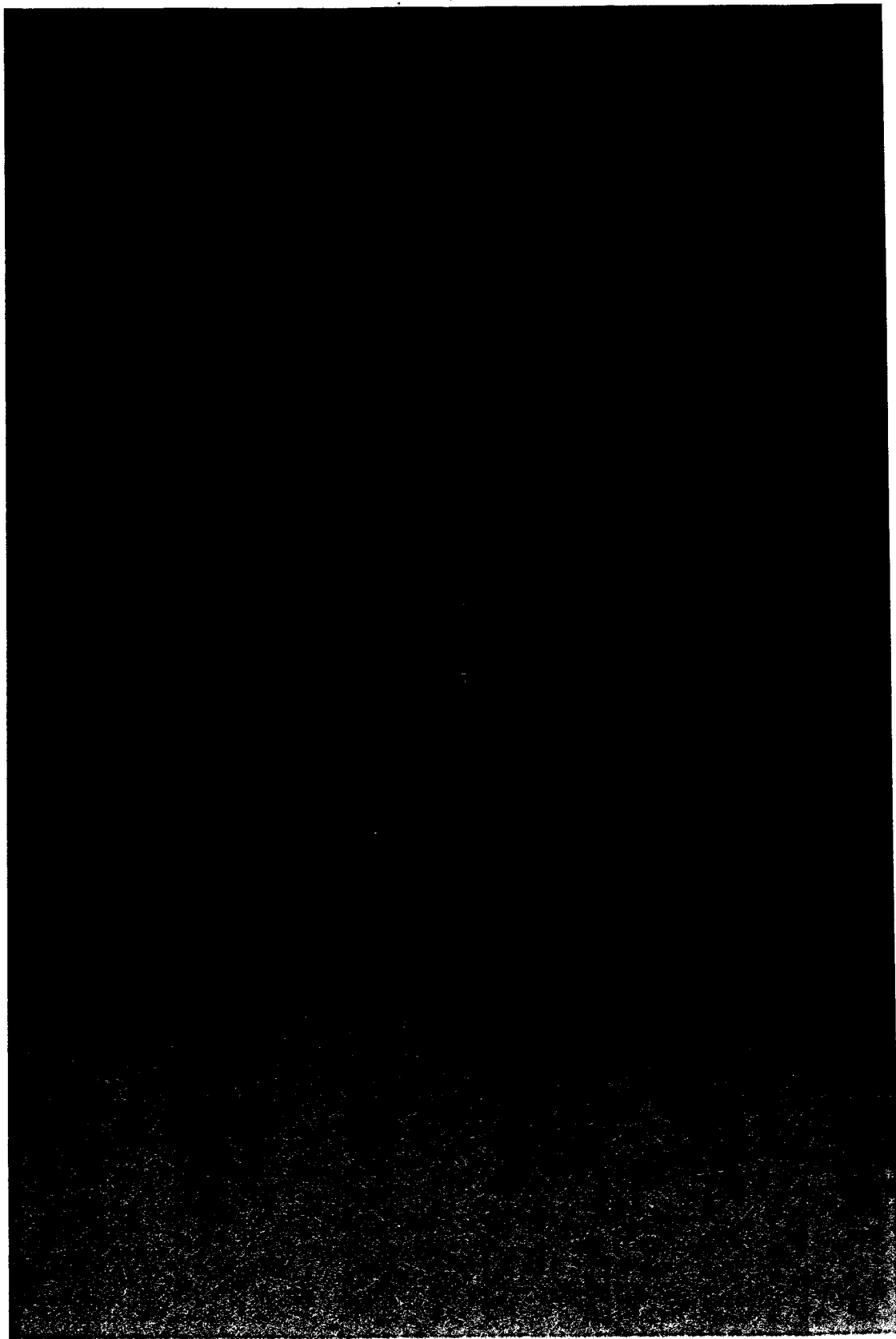


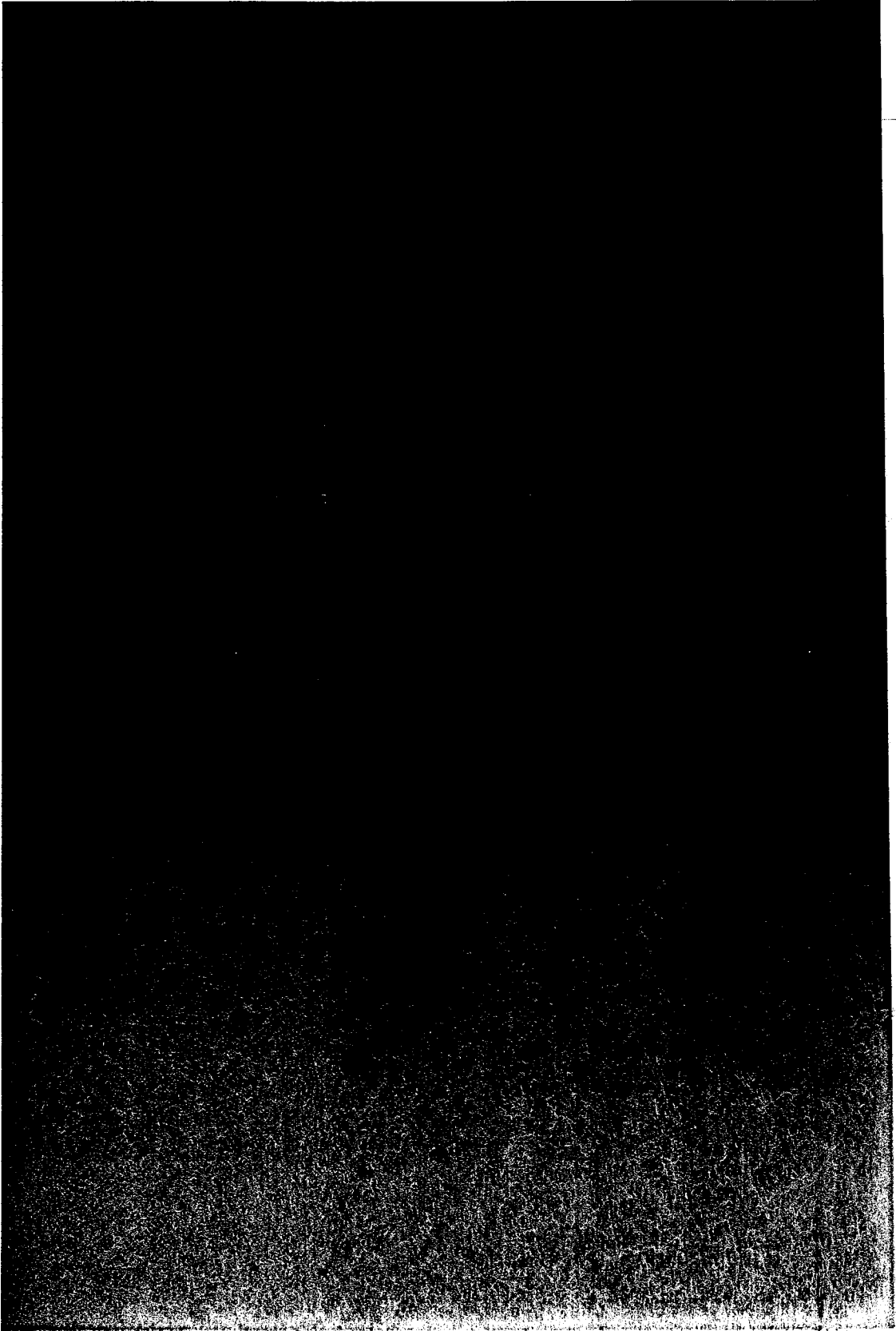




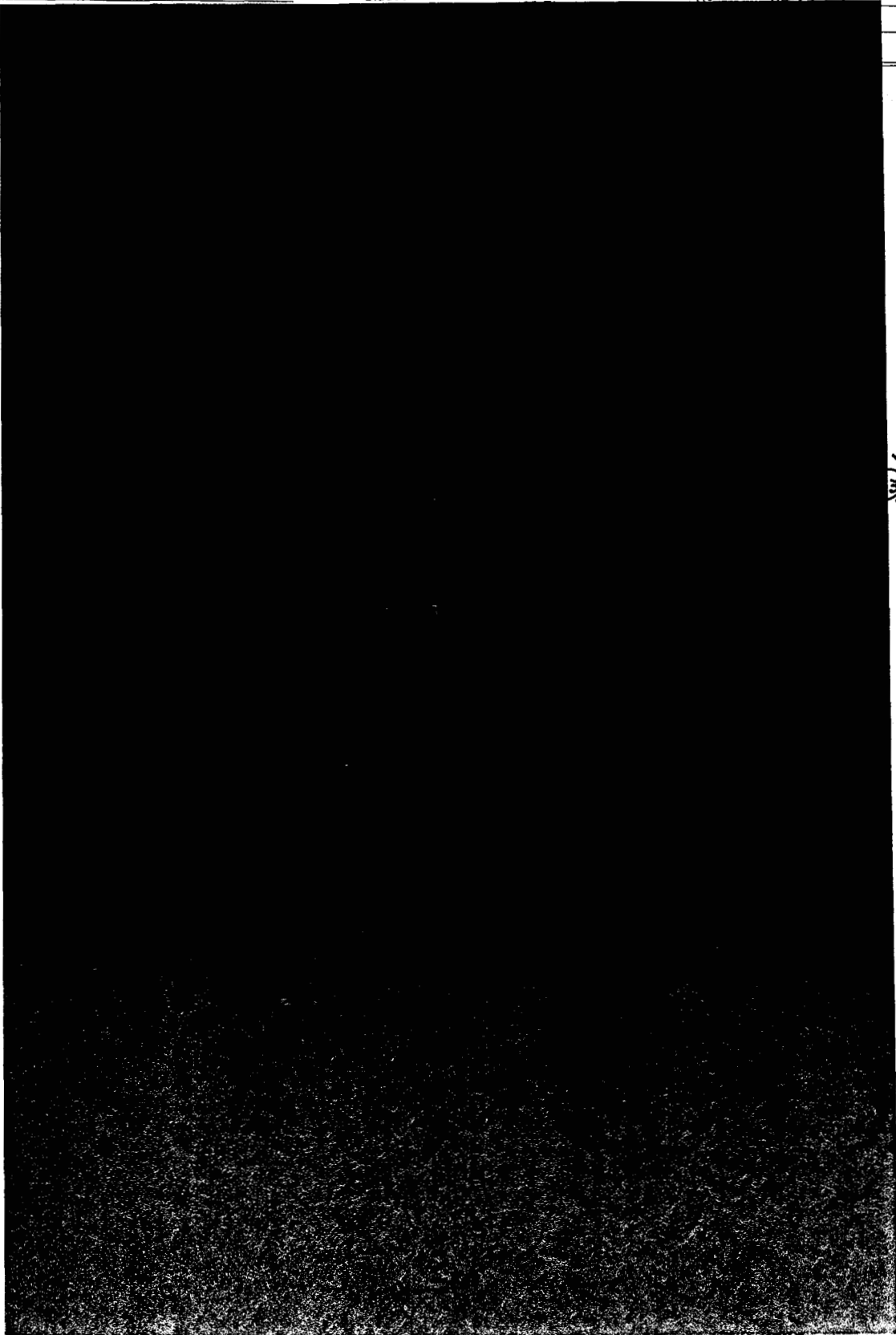








VW
9/24/07
9/21/07



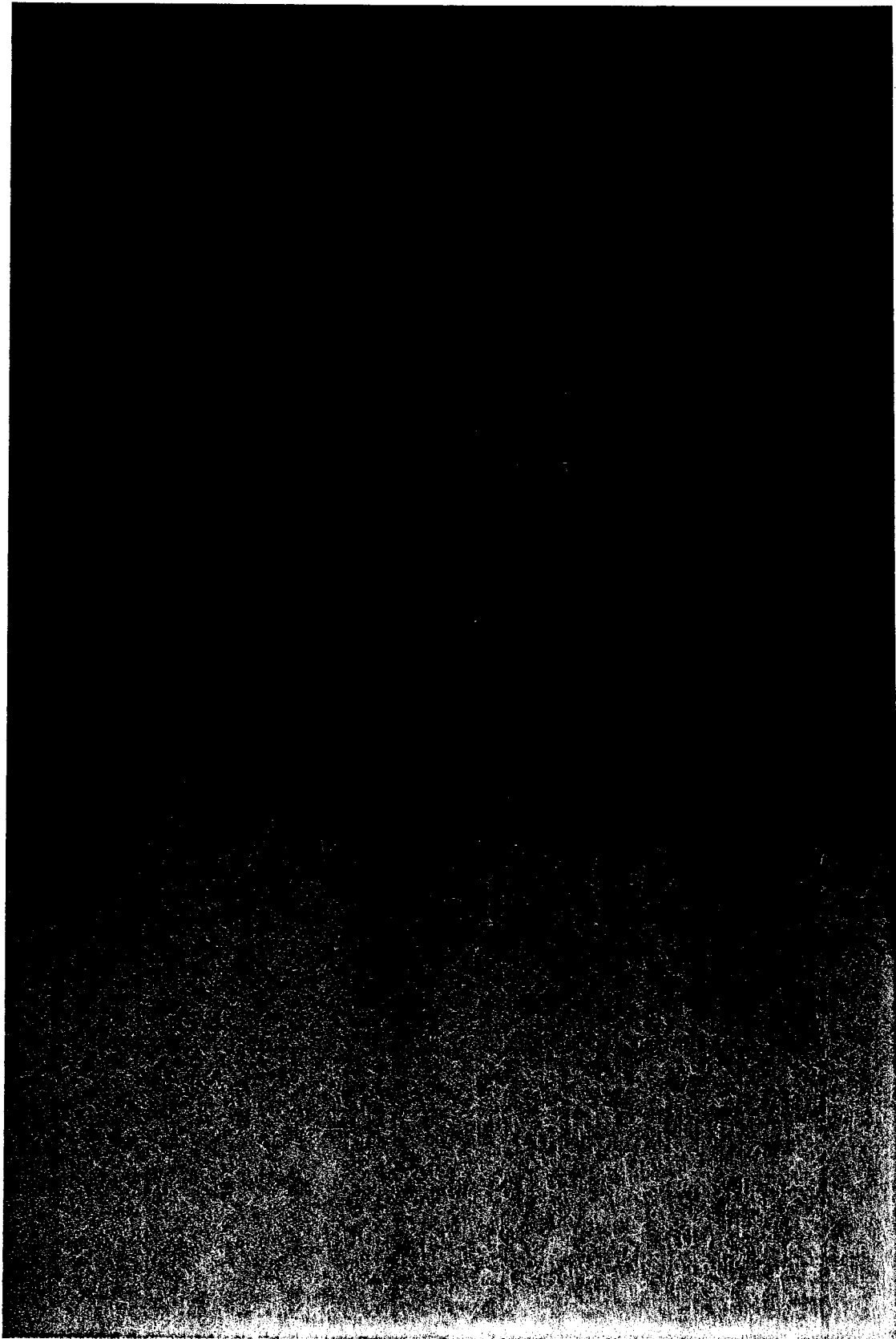
(3)

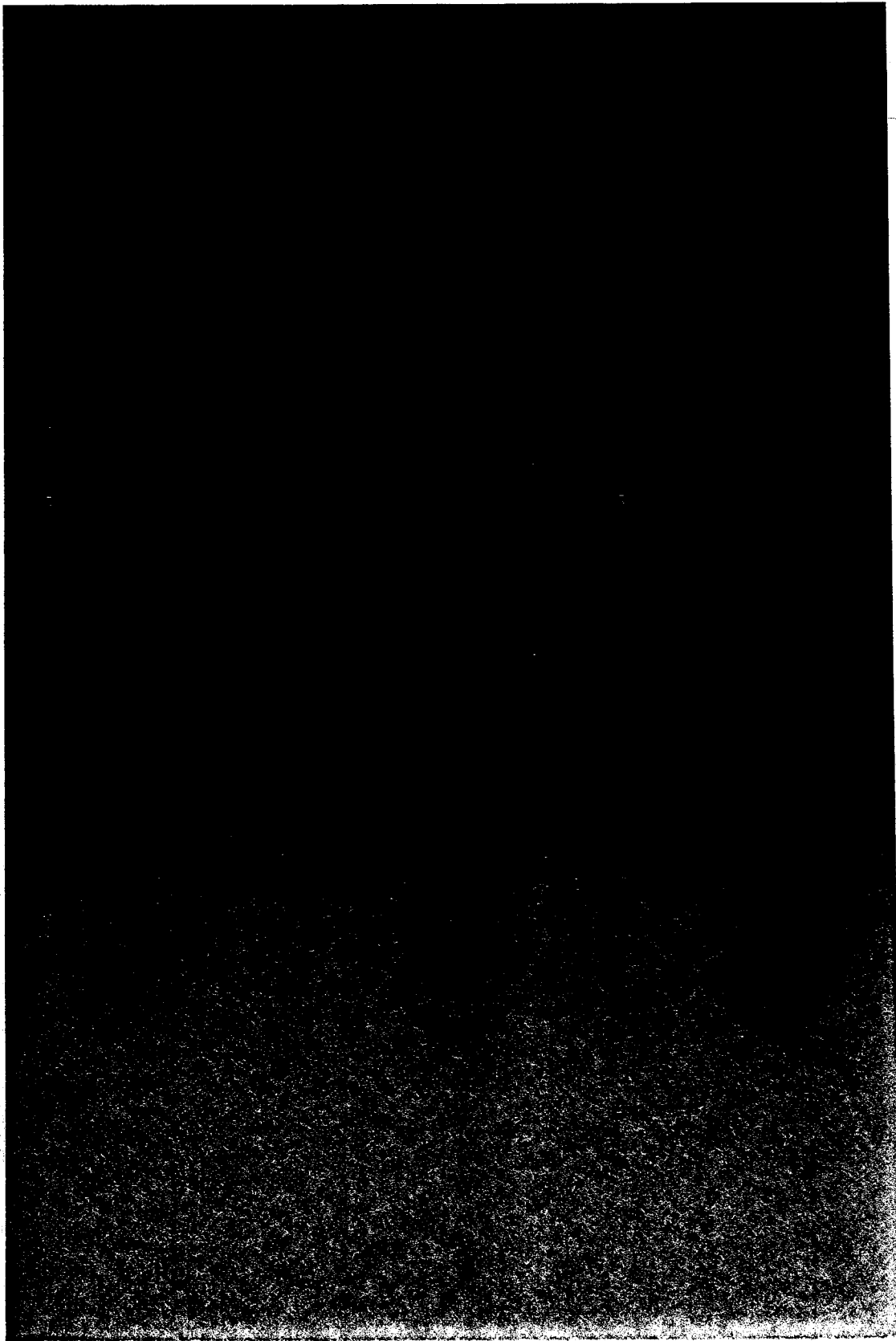
(A)

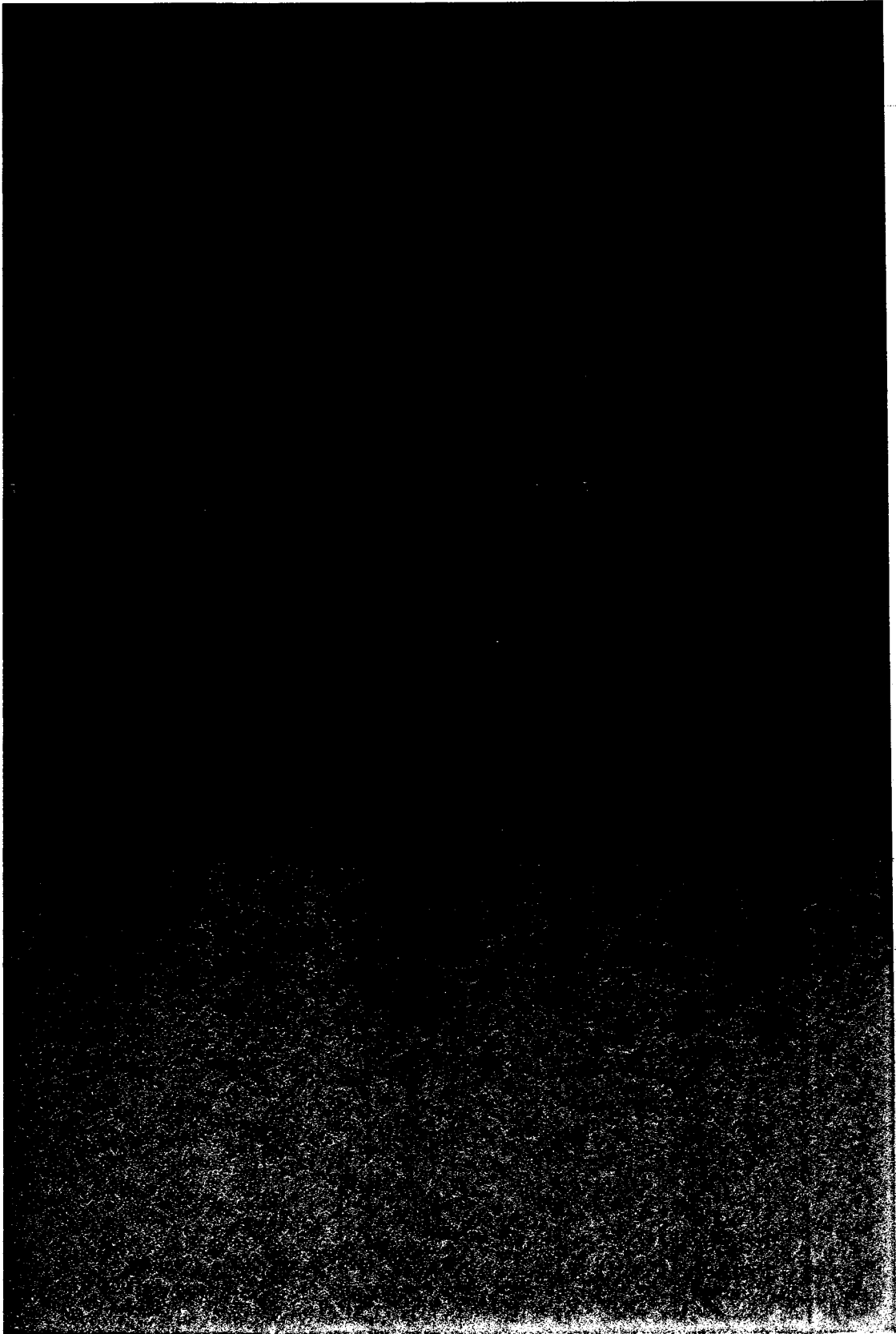
SOURCE 0247

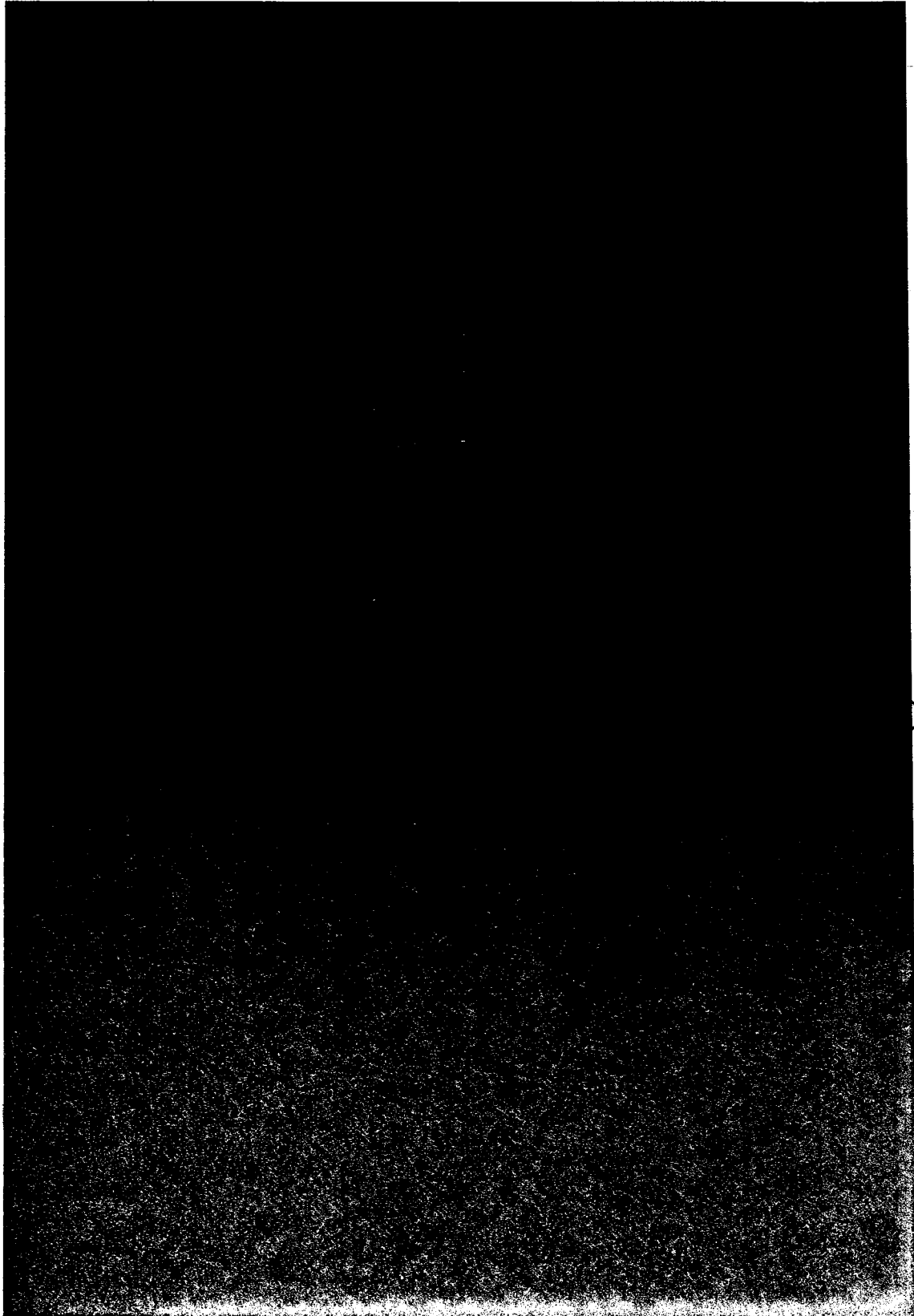
113-3

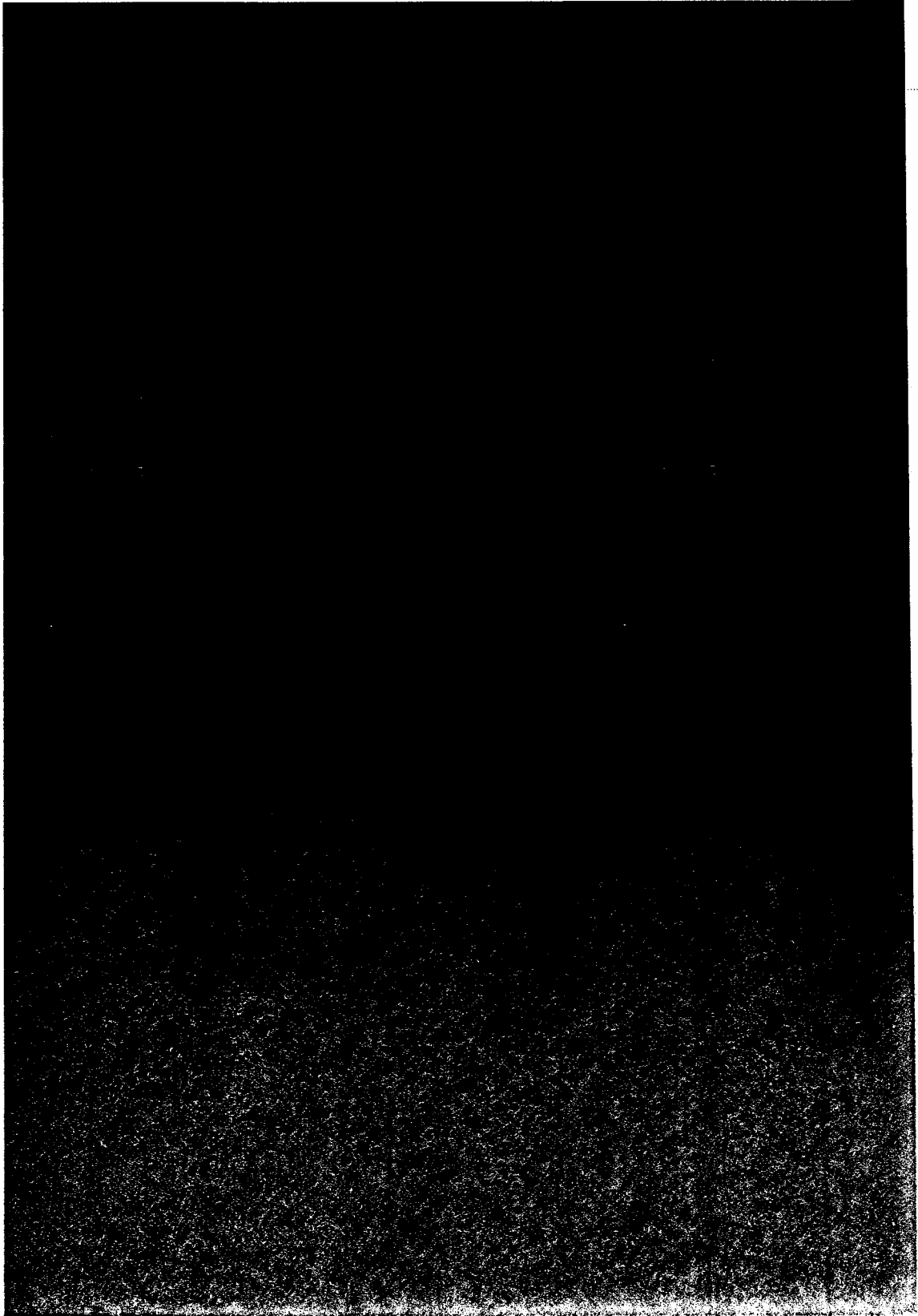
0-1



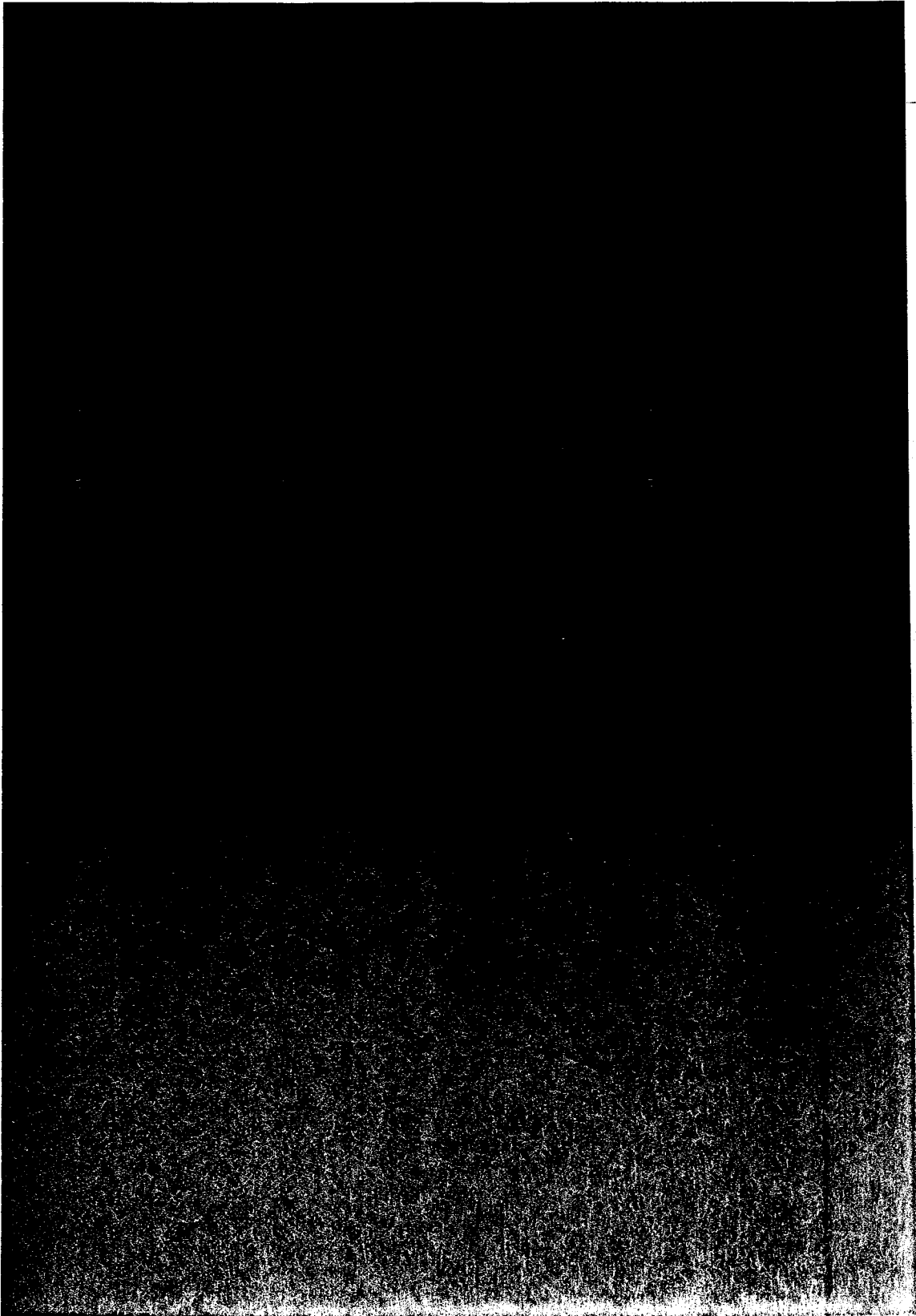


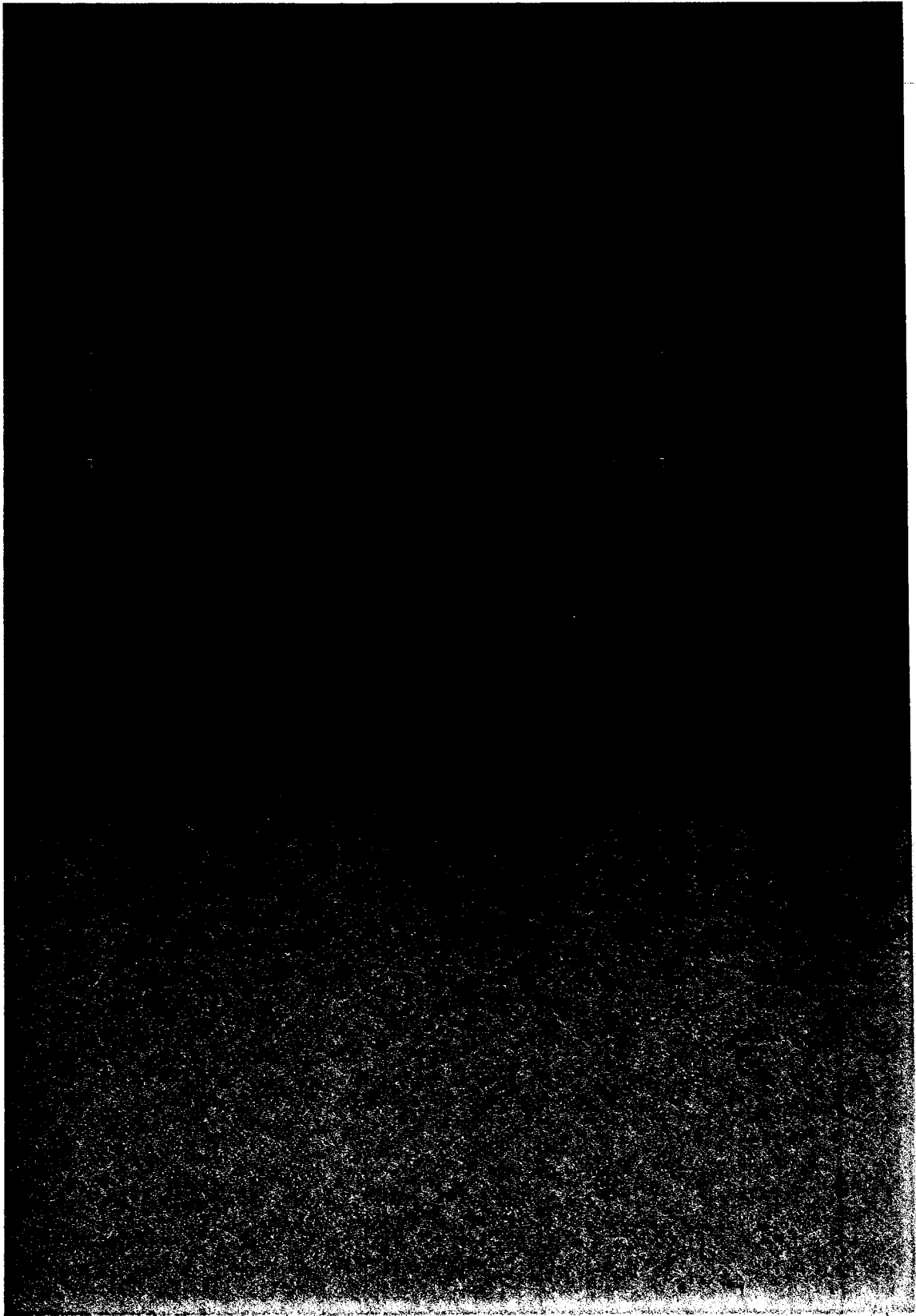


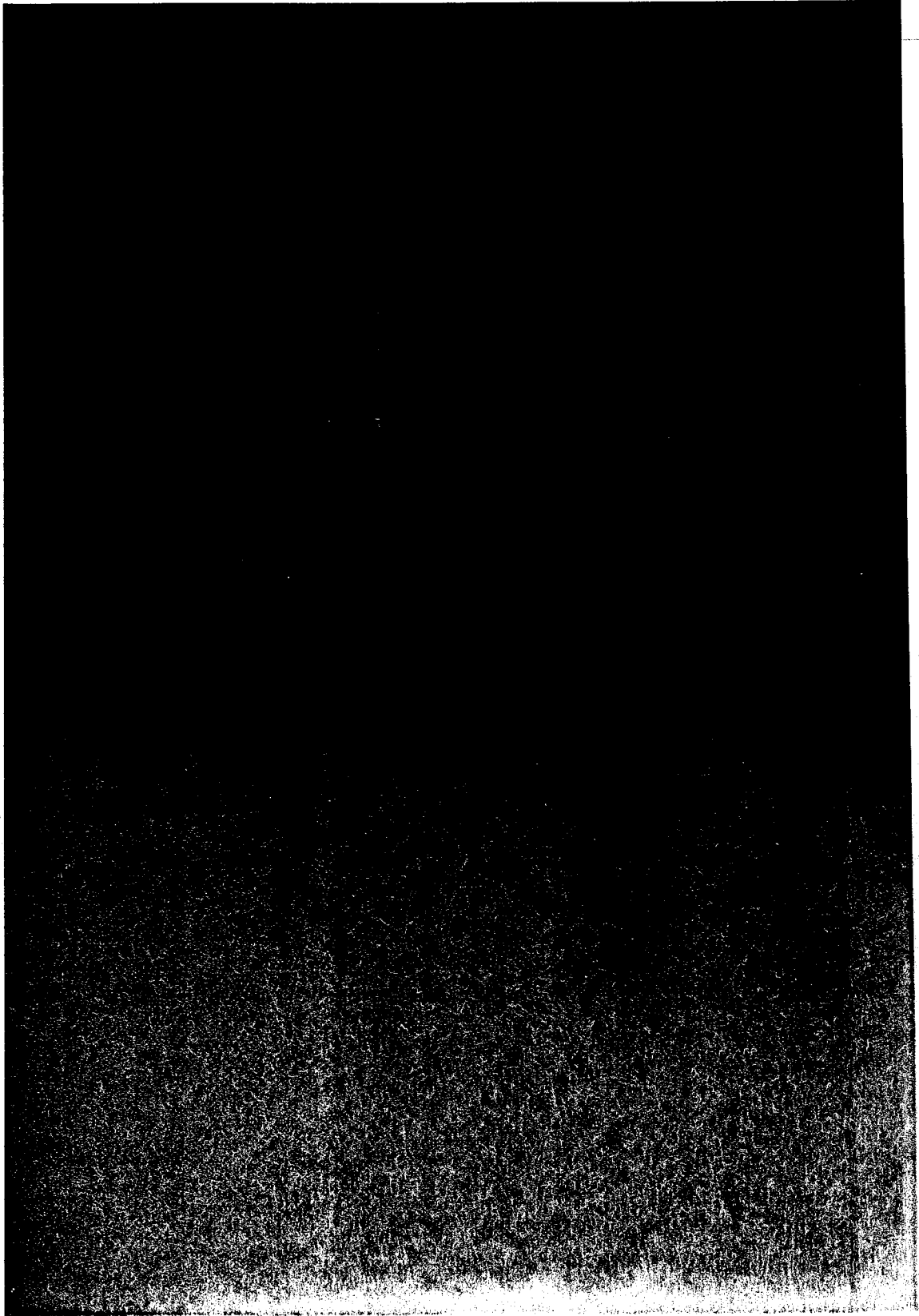


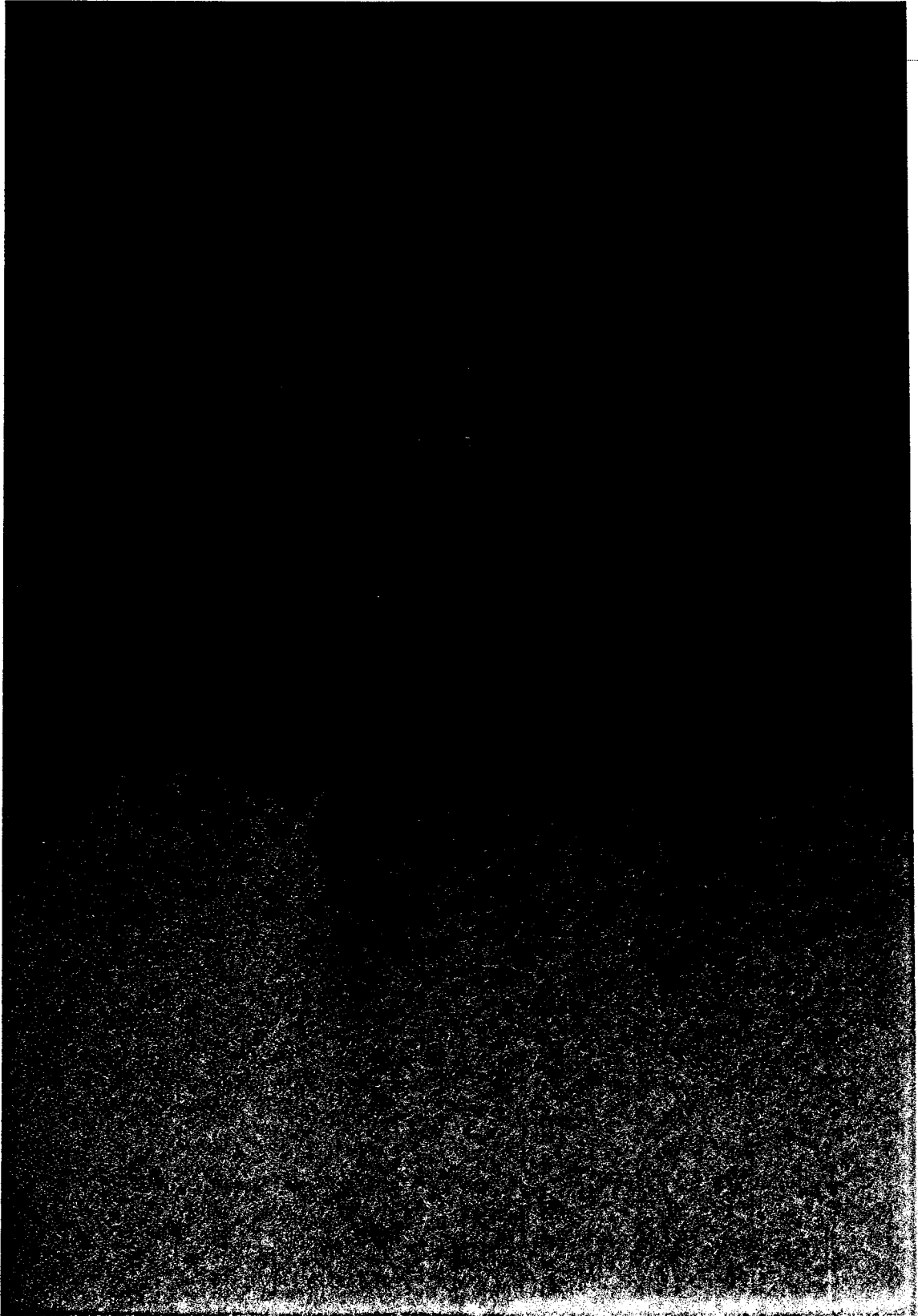


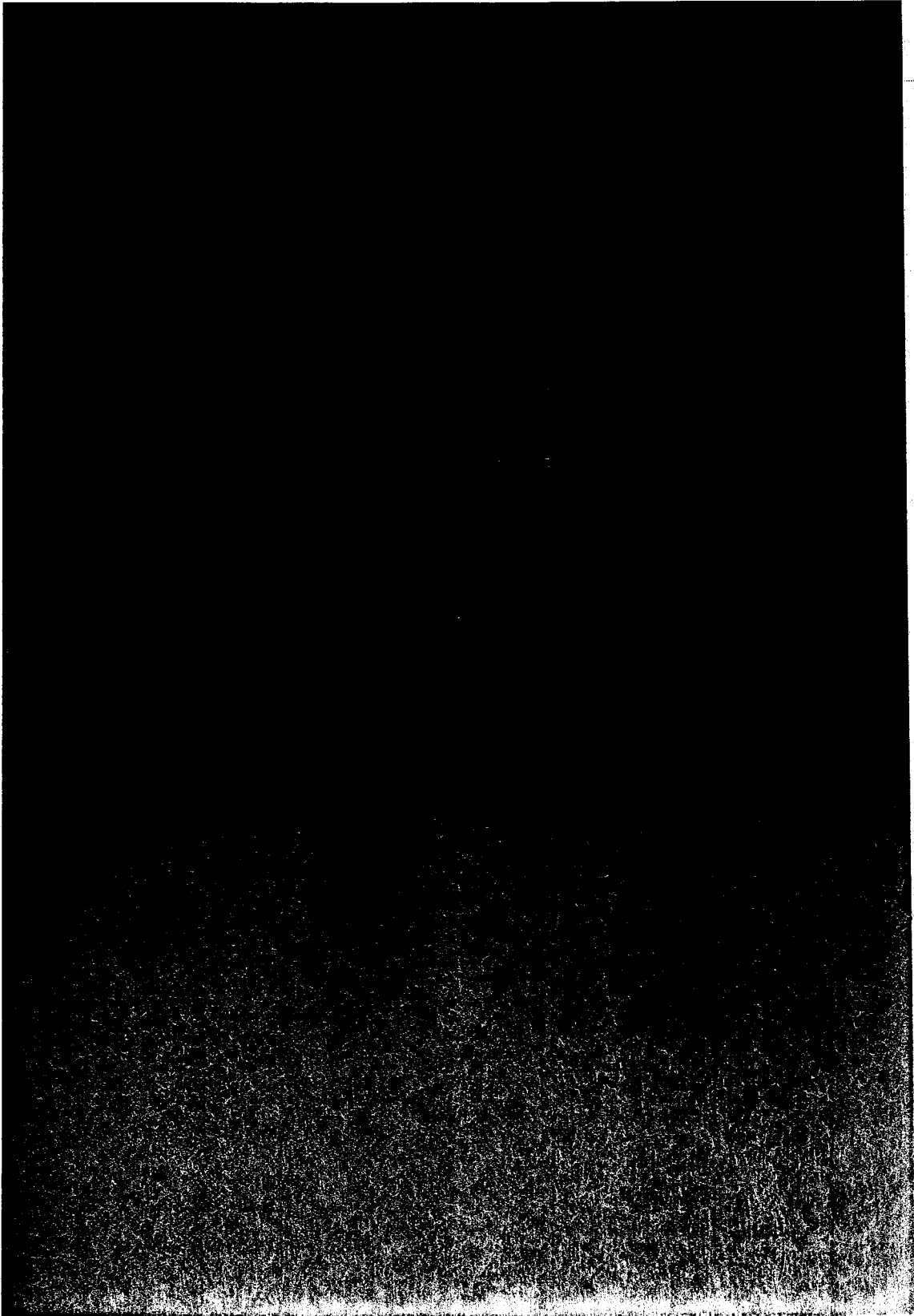
82

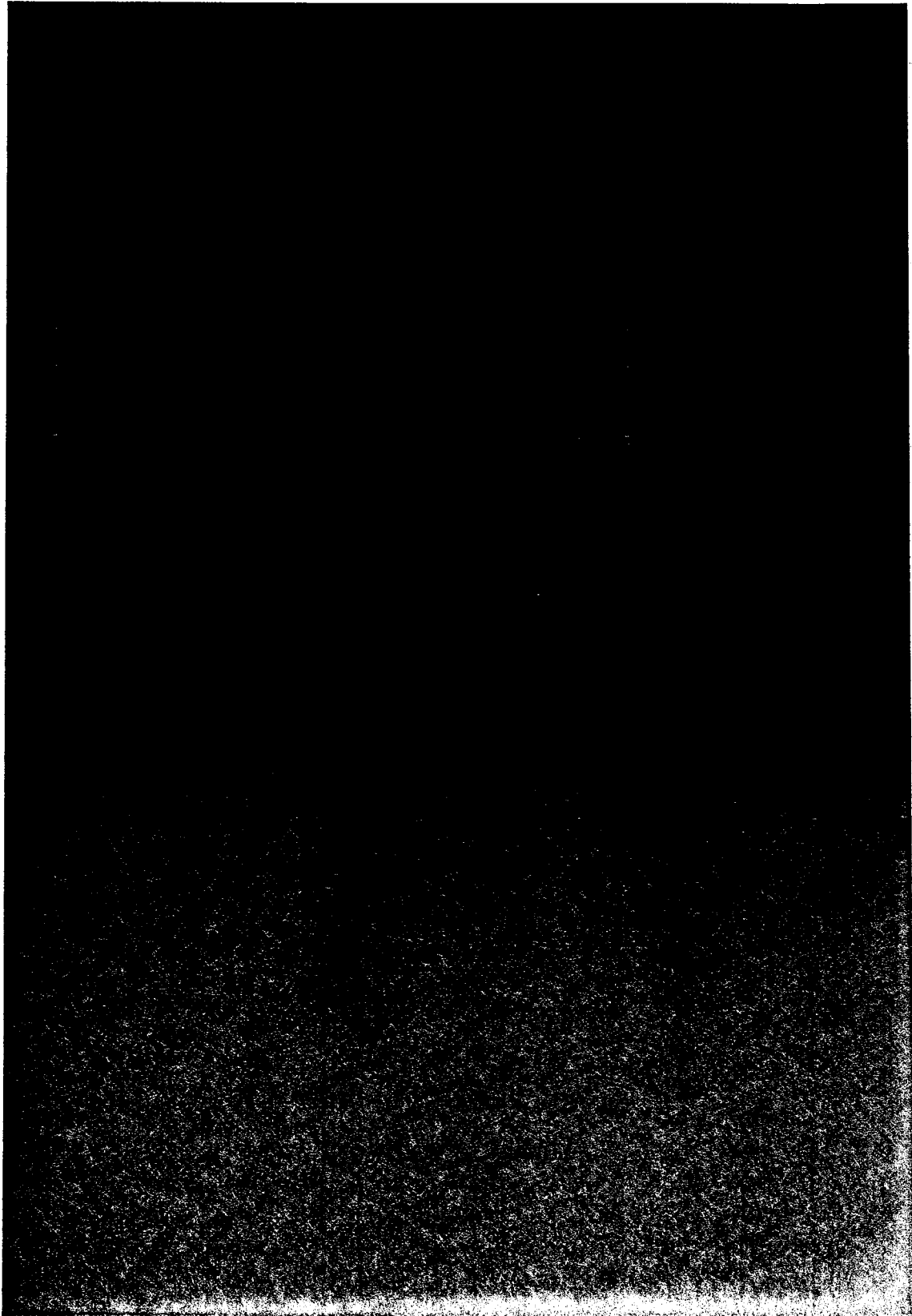


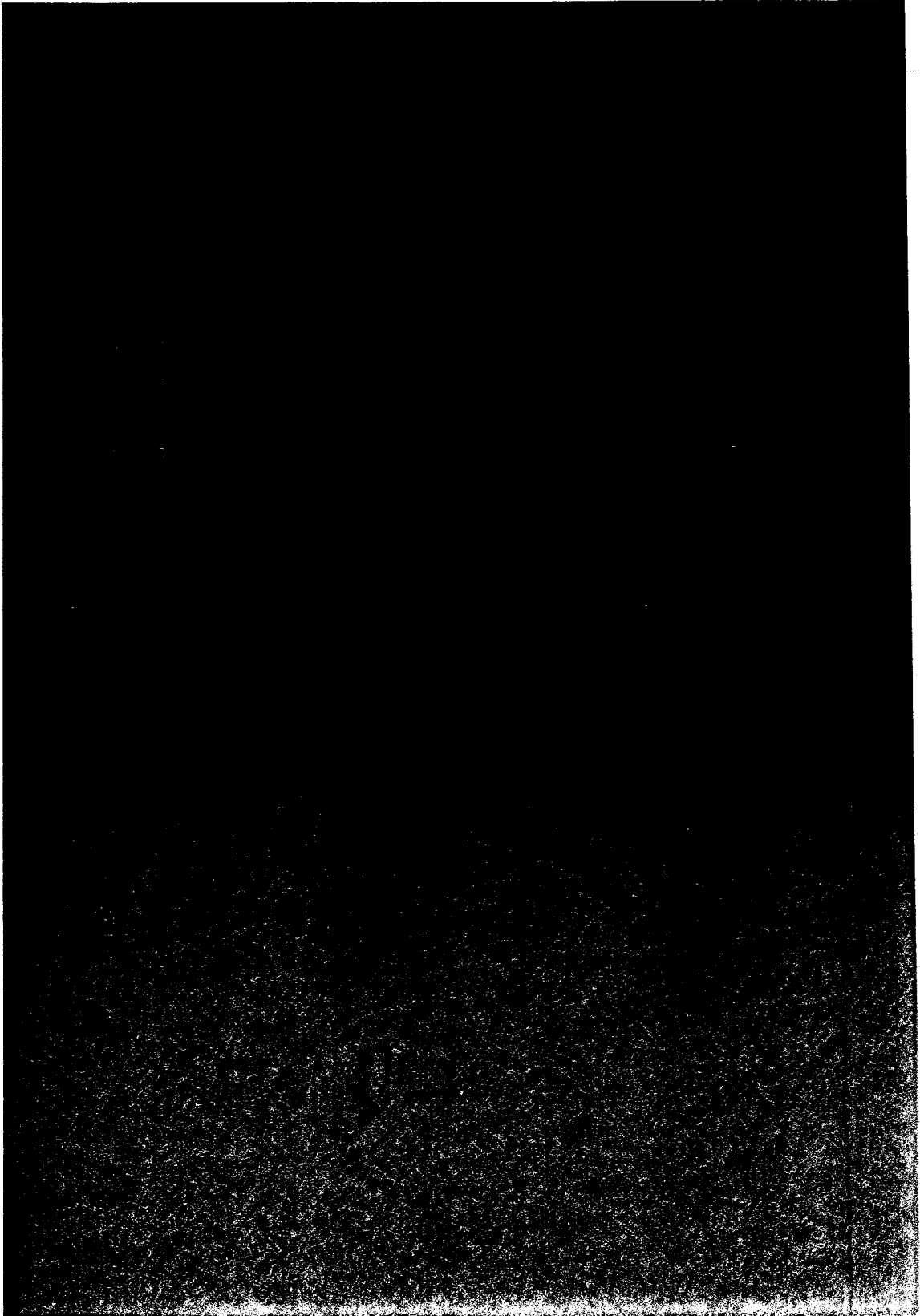






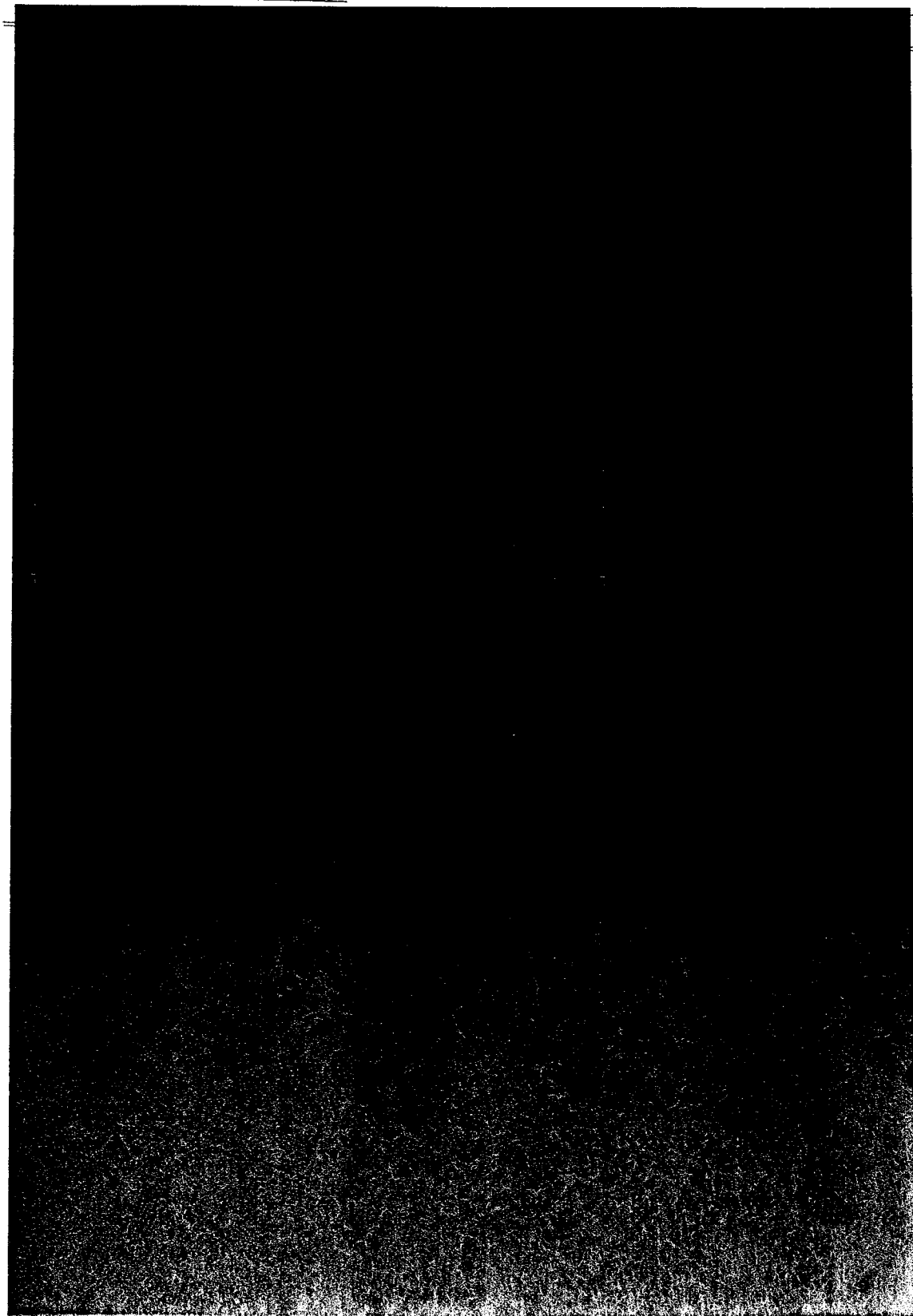




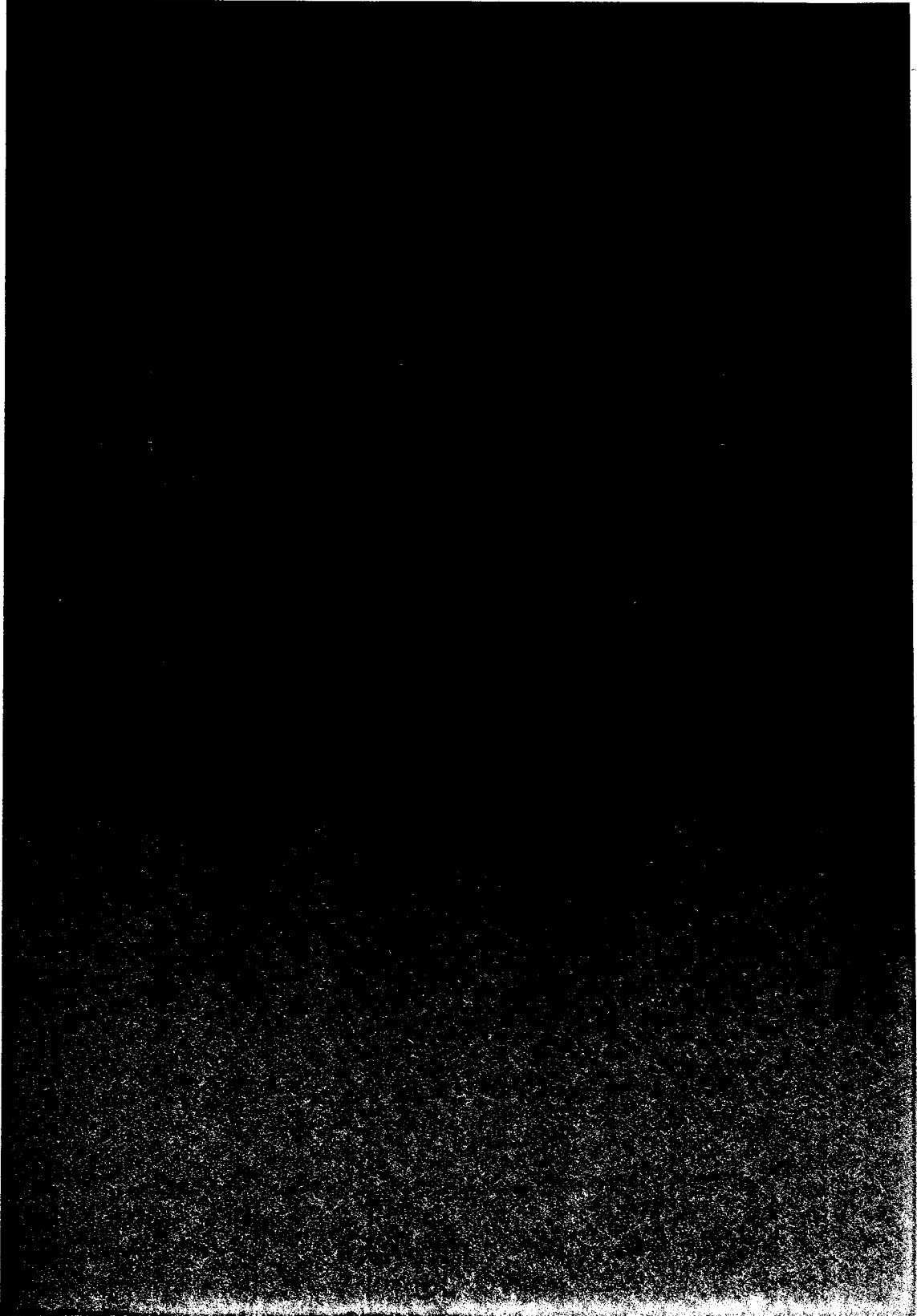


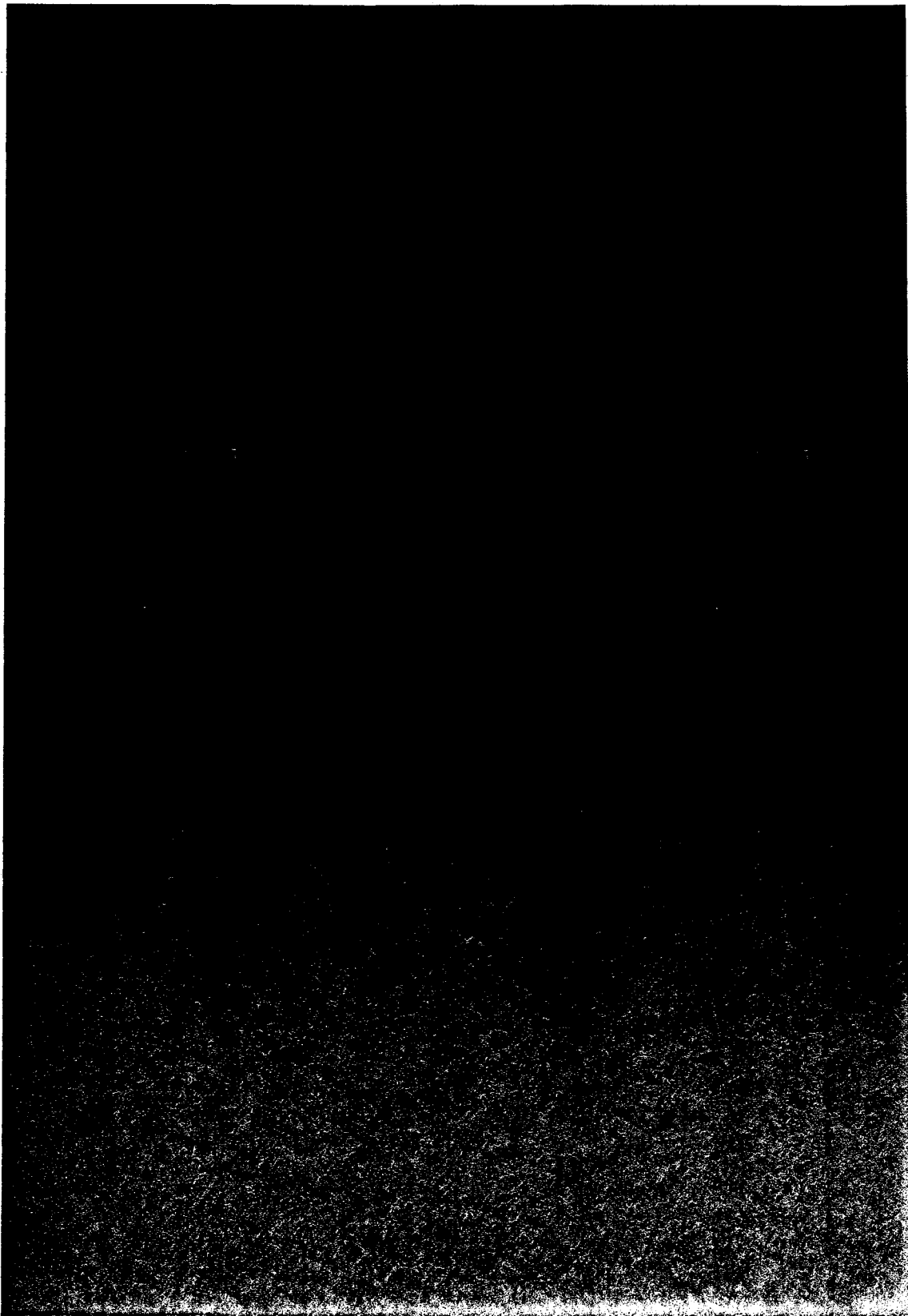
Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

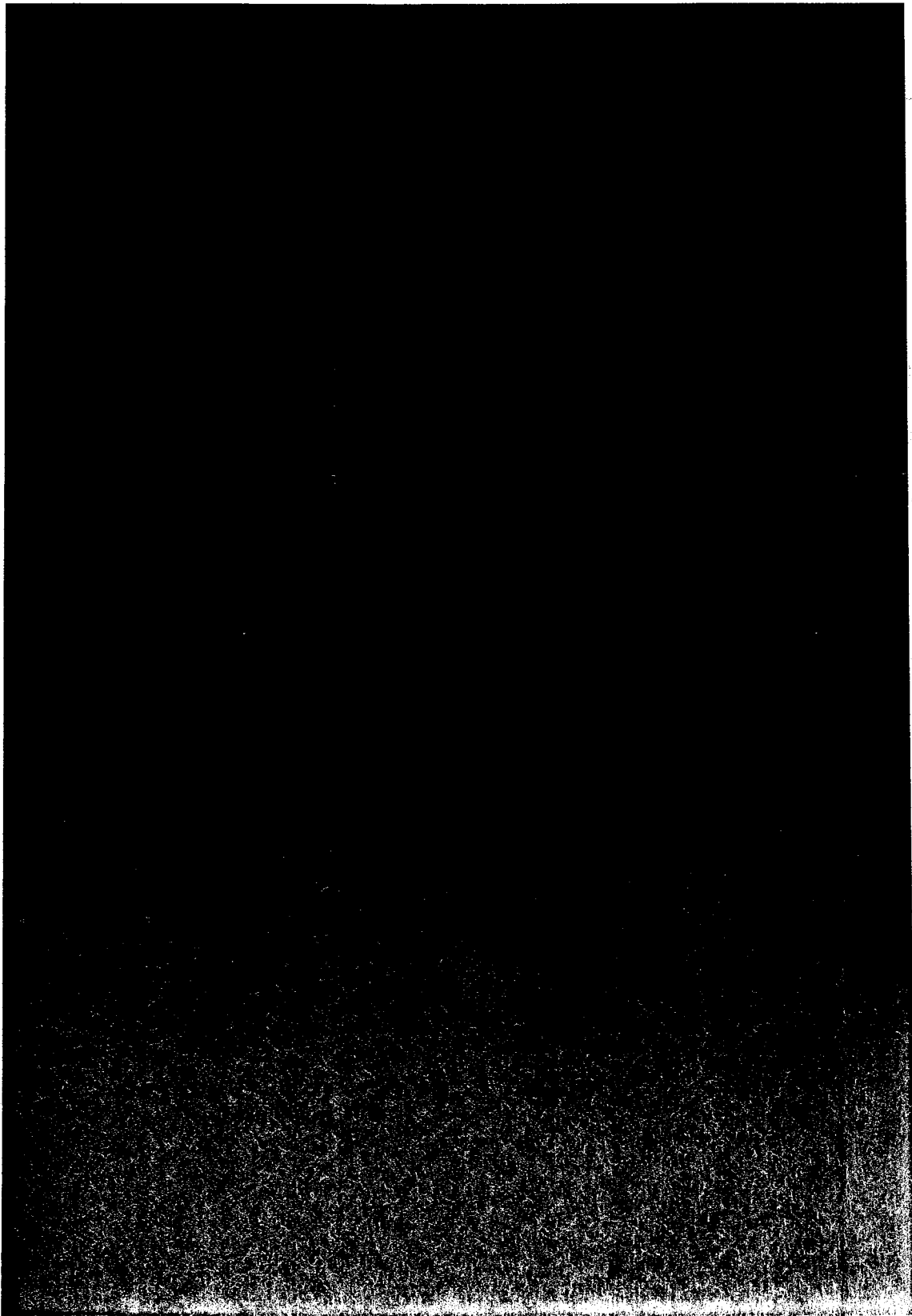
kw
9/24/07
JK
9/12/07



A			
B			
C			4B-3 9

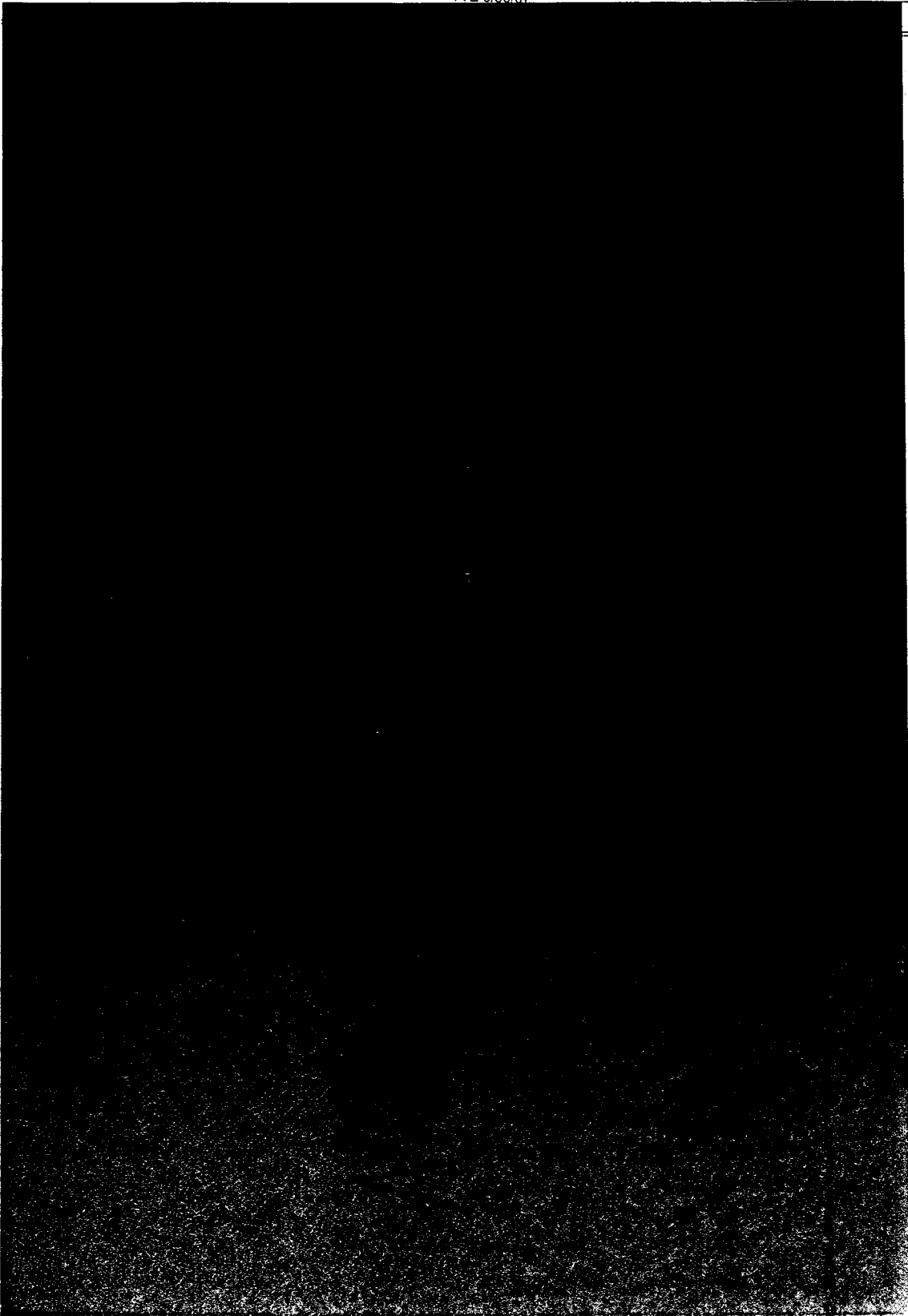






Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

KW
9/22/07
FD
9/22/07



11										43-3
12										10-1
13										



9/12/07 PBC

Writer's Direct Dial
561-691-7085

August 11, 2006

Sample # 14, 15, 16

Peter Cunningham, Esq.
Hopping Green & Sams
123 S. Calhoun Street
P.O. Box 6526
Tallahassee, FL 32314

CONFIDENTIAL

Re: *Glades County (SFSFP)*
Matter # 053970

Dear Peter:

While we do not wish to be overly formal in our engagement of outside counsel, we want to inform you and Hopping Green & Sams (the "Firm") of our policies concerning the engagement of the Firm, fees and billing arrangements, and to otherwise confirm our understanding as to the terms and conditions under which the Firm will provide legal services, as requested, for Florida Power & Light Company, ("FPL") relating to the above matter.

As a condition to its engagement by FPL, the Firm agrees to perform the requested legal services in accordance with the FPL Policies and Procedures for Outside Counsel (as of May 1, 2006) and attached hereto as Exhibit A (the "Policies and Procedures") and as the same may be revised and issued periodically in the future. Charges for all professional services, including representation initiated in prior years, will be based on the new Policies and Procedures as of its effective date. The undersigned has been designated as FPL's "responsible legal staff member" for purposes of supervising your Firm's engagement and assuring the Firm's compliance with the Policies and Procedures.

Please complete the Firm's Proposed Rate Schedule (using the form attached hereto as Exhibit B) listing the attorneys and paralegals who you propose will work on this matter and indicating their respective proposed hourly rates. No other attorneys or paralegals shall work on this matter without approval of the undersigned. Our expectation is that your quoted rates are for the duration of the matter assigned. Any request for permission to change hourly rates or billing structure prior to the conclusion of a matter must be made in writing to me along with a revised Proposed Rate Schedule.

[For new outside counsel only: Also, a Form W-9 is attached for your completion and return to me.]

All services should be billed on a monthly basis and the bills sent to the following address:

Jack Leon, Senior Attorney
Florida Power & Light Company
P.O. Box 029100
Miami, FL 33102-9100

SOURCE QR #1

P1

Peter Cunningham, Esq.
August 11, 2006
Page 2

Bills should provide a concise description of services for which time is billed, the lawyer or other professional at your Firm performing the services (initials and a key is sufficient), and the time expended on that task, all in accordance with the attached Policies and Procedures. Also, all invoices must show the above-referenced matter name and Project or Cost Center number. Please do not use a general matter number to lump together matters that are for different affiliate entities. If you have more than one mailer representing FPL and/or its affiliates, please submit separate invoices for each matter and for each company.

We also request you provide within one week a monthly budget of your expected fees and expenses to be incurred during your engagement in this matter. We will also be requesting, on a quarterly basis, that you provide us with a listing of any outstanding invoices as of the close of any calendar quarter.

If you have any questions regarding the terms of your engagement, please call me. We will appreciate your signing and returning a copy of this letter and the Proposed Rate Schedule at your earliest convenience.

We are pleased to establish this relationship with the Firm and look forward to working with you.

Very truly yours,



Harris Rosen

AGREED and ACCEPTED by:

By: 

Print Name: Peter C. Cunningham

Date: 10/19/06

Attachments

FPL - ENGAGEMENT LETTER FOR OUTSIDE COUNSEL

J:\New\HMR\Retainer Letters\Hopping Green retainer ltr (Glades County SFSFP) doc



Vendor Number: 14886	Information:
Address	PO Number 4400001886
HOPPING GREEN & SAMS P A	Date 08/28/2007
P O BOX 6526	Incoterms Not Applicable
TALLAHASSEE FL 32314	Validity Start Date 01/01/2007
	Validity End Date 12/31/2007

Ship To:
JUNO BEACH OFFICE
JUNO BEACH
700 UNIVERSE BLVD.
JUNO BEACH FL 33408

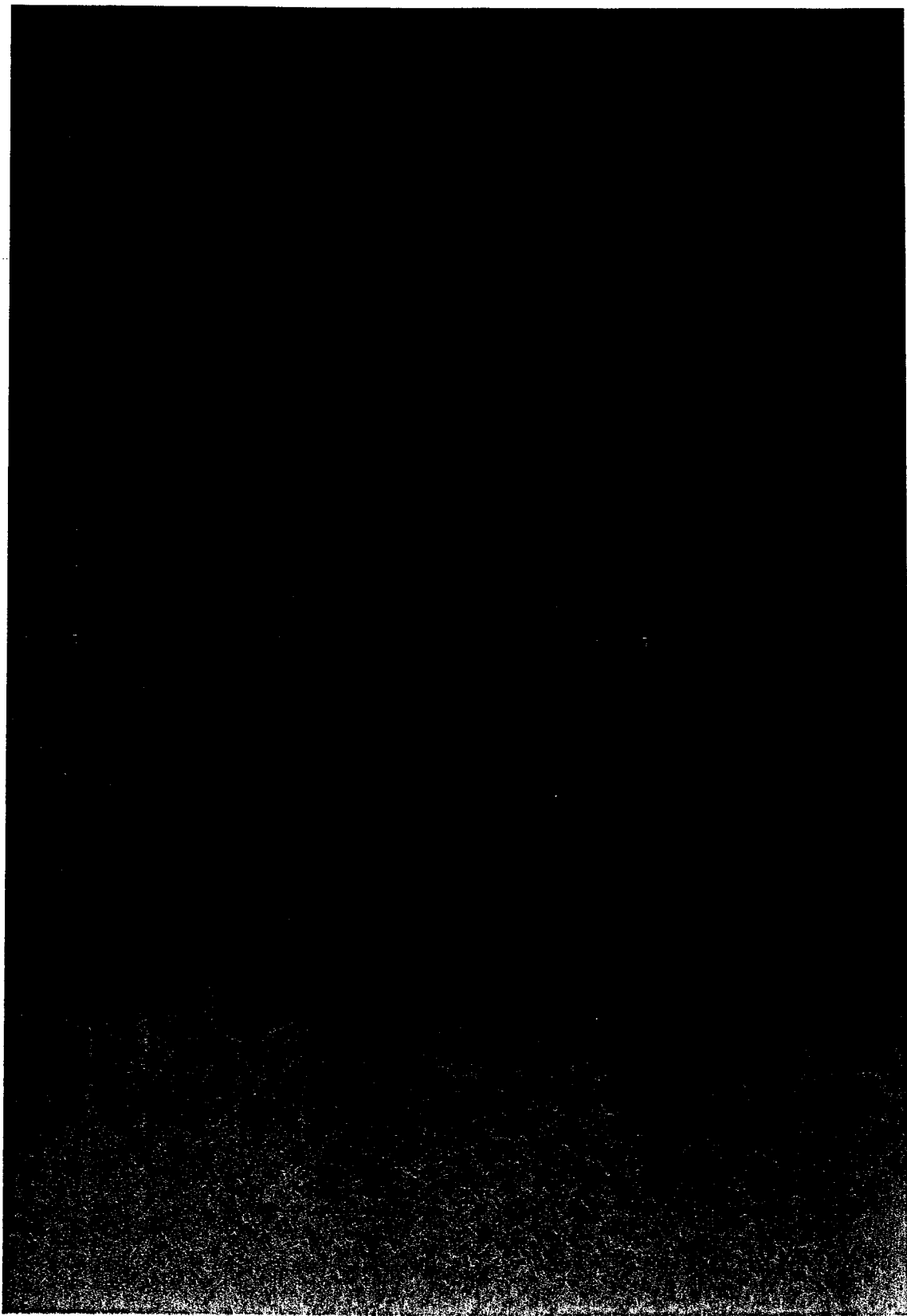
Tax Code: 30 - No tax applies
Payment Terms
Net 45 Days

SOURCE _____

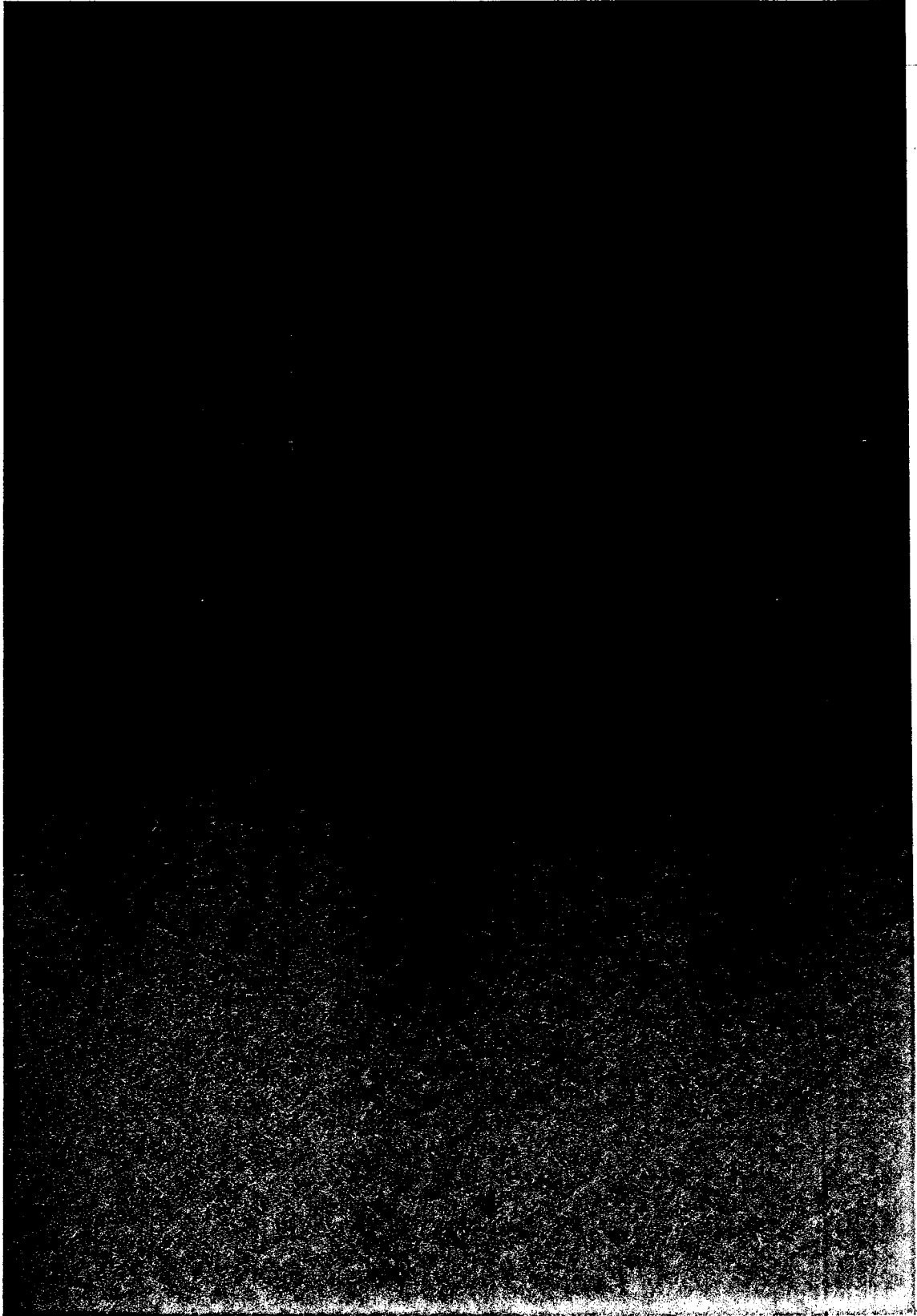
CONFIDENTIAL

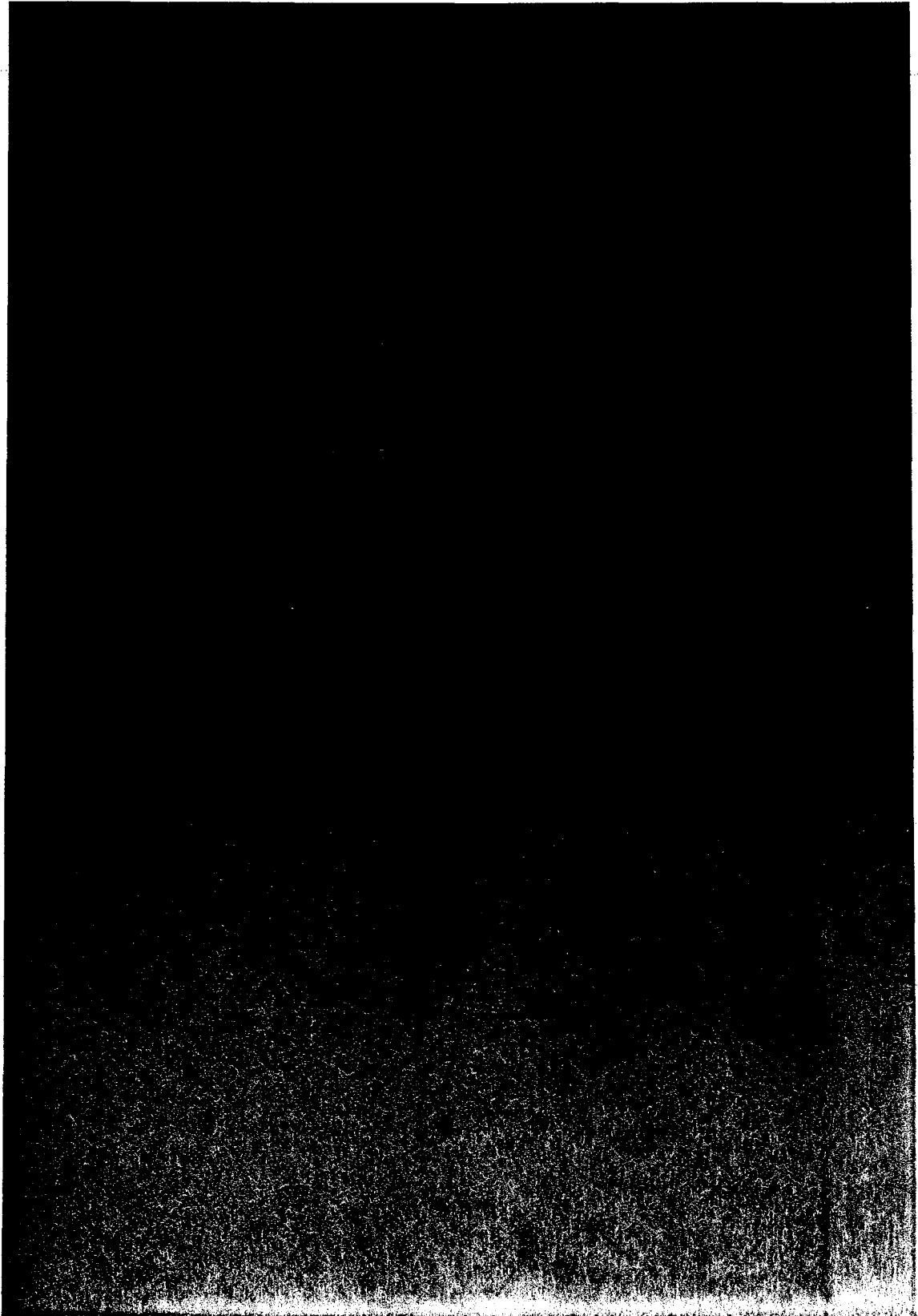
Item	Description	Quantity	Unit Price
	<p>****INTERNAL ONLY****</p> <p>This Contract Change Order is being issued to add additional funding from \$800,000.00 to \$1,500,000.00 an increase of \$700,000.00. This additional funding is to process invoicing for legal services through the end of the purchase order expiration date of 12/31/07</p> <p>All other terms and conditions remain the same.</p> <p>keh7/5/074000038376</p>		
0010	LEGAL SERVICES-ACCOUNTING PURPOSES ONLY		1,500,000.00
<p><i>Total fee = \$ 594,265.01 Per C.O</i></p> <p><i>Deleted Sample items 14, 15, & 16 (43-3)</i></p>			
<p>If further information is required call Agent: KAREN HOUSE Phone: 561-691-7820</p>		<p>AUTHORIZED SIGNATURE: _____ DATE: _____</p>	
<p>This Purchase Order is subject to the attached, or previously provided, terms and conditions. Shipment of the goods or commencement of work by the supplier will constitute acceptance of all of these terms and conditions.</p>			

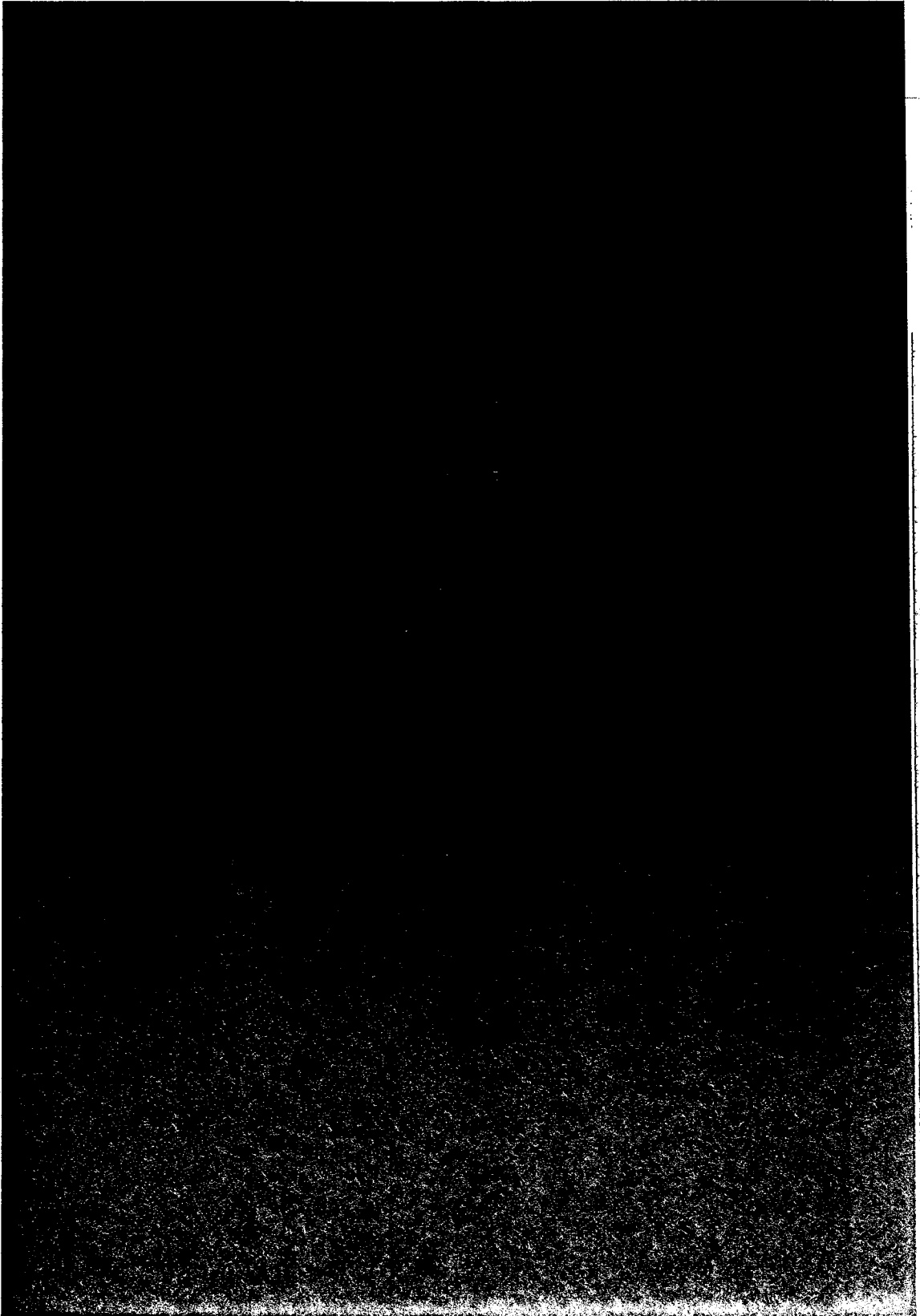
Q.3

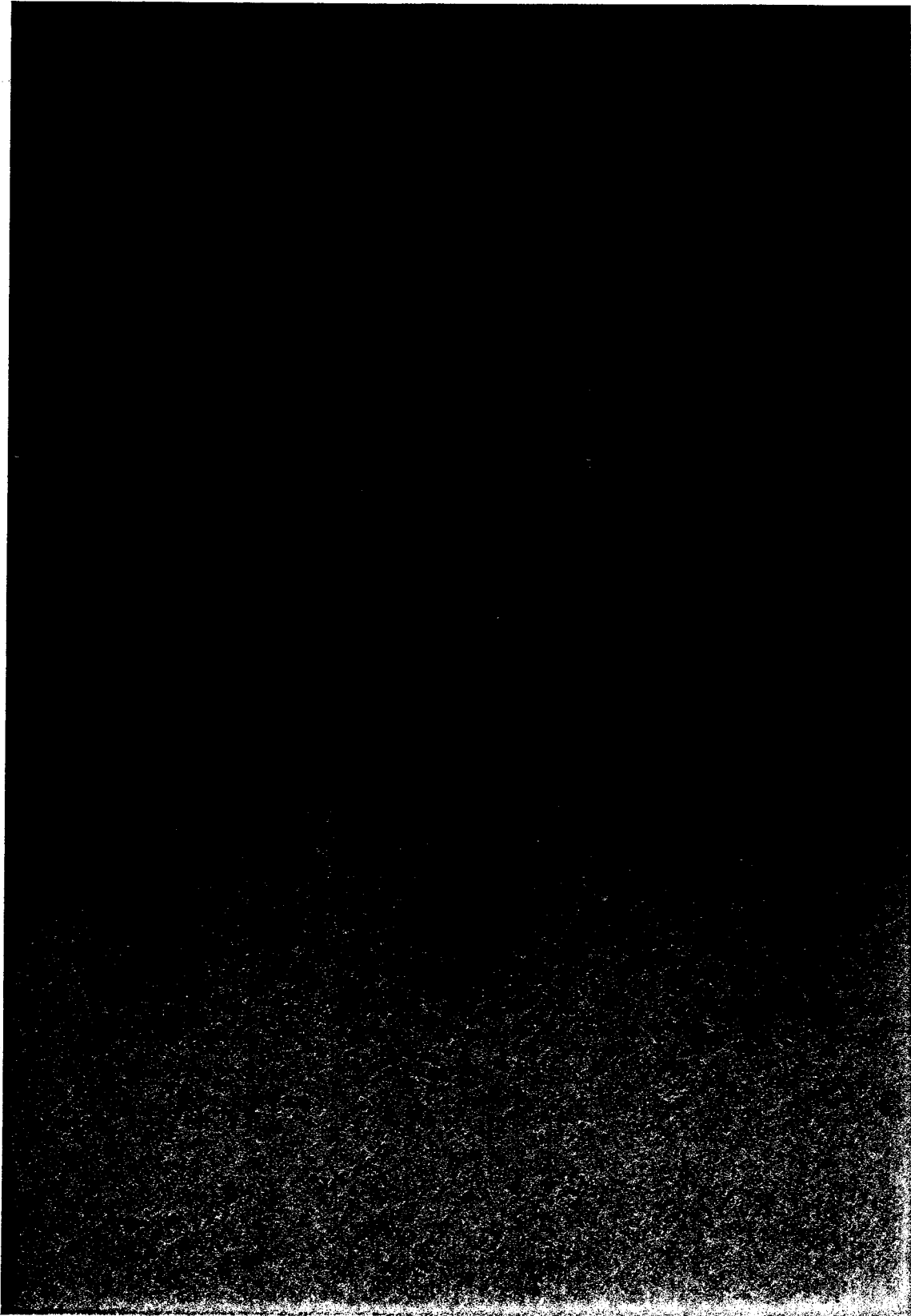


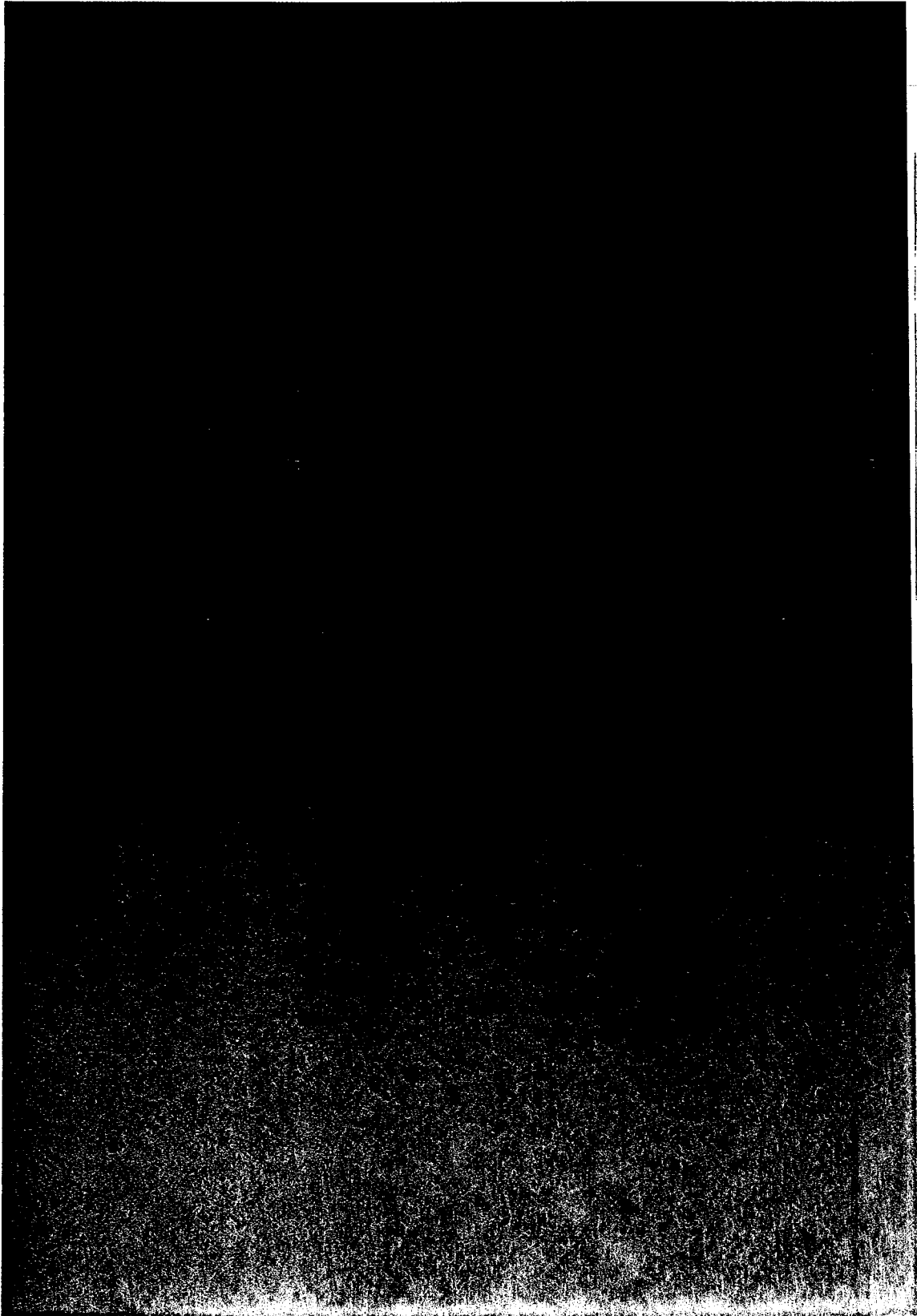
P.4

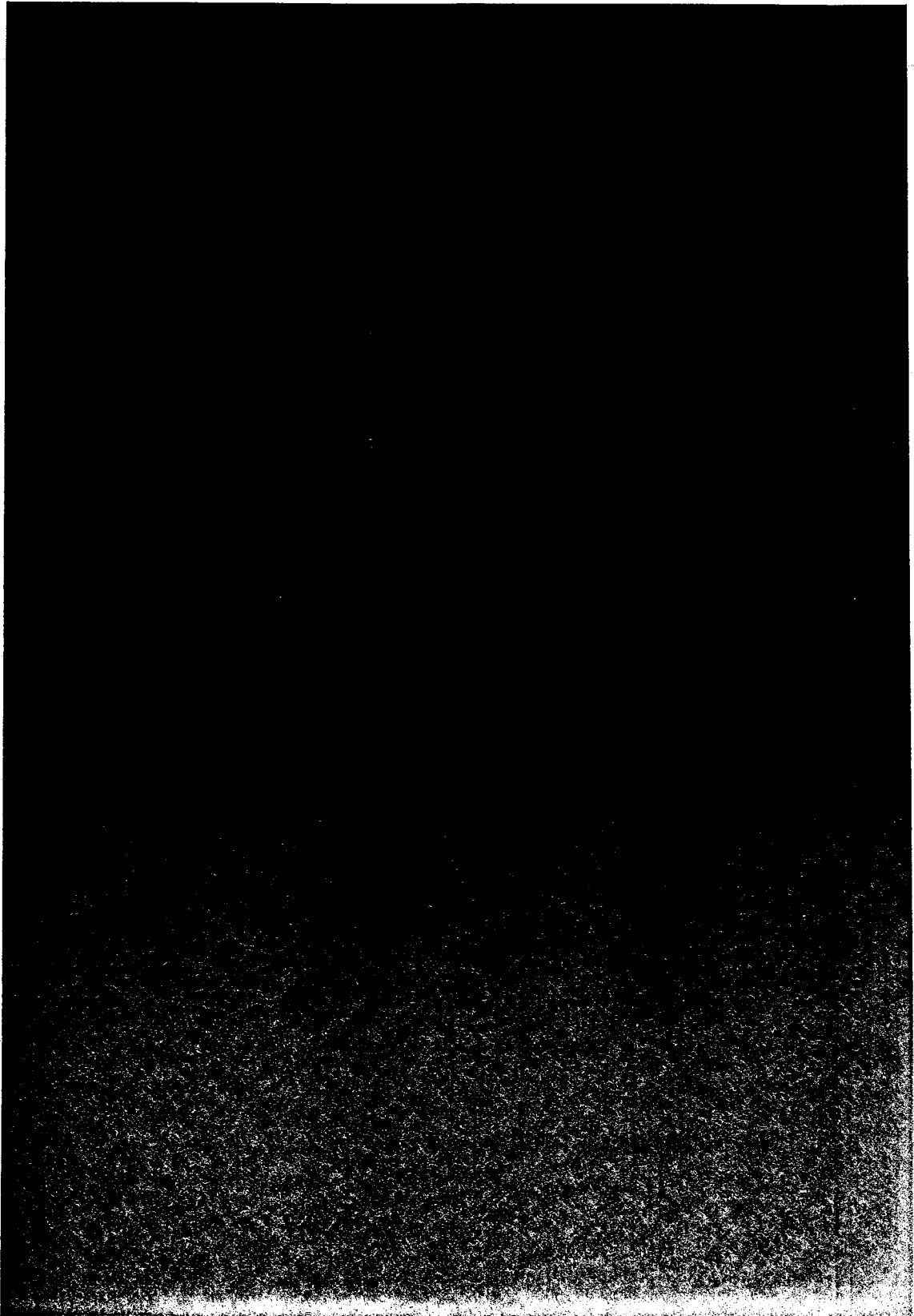


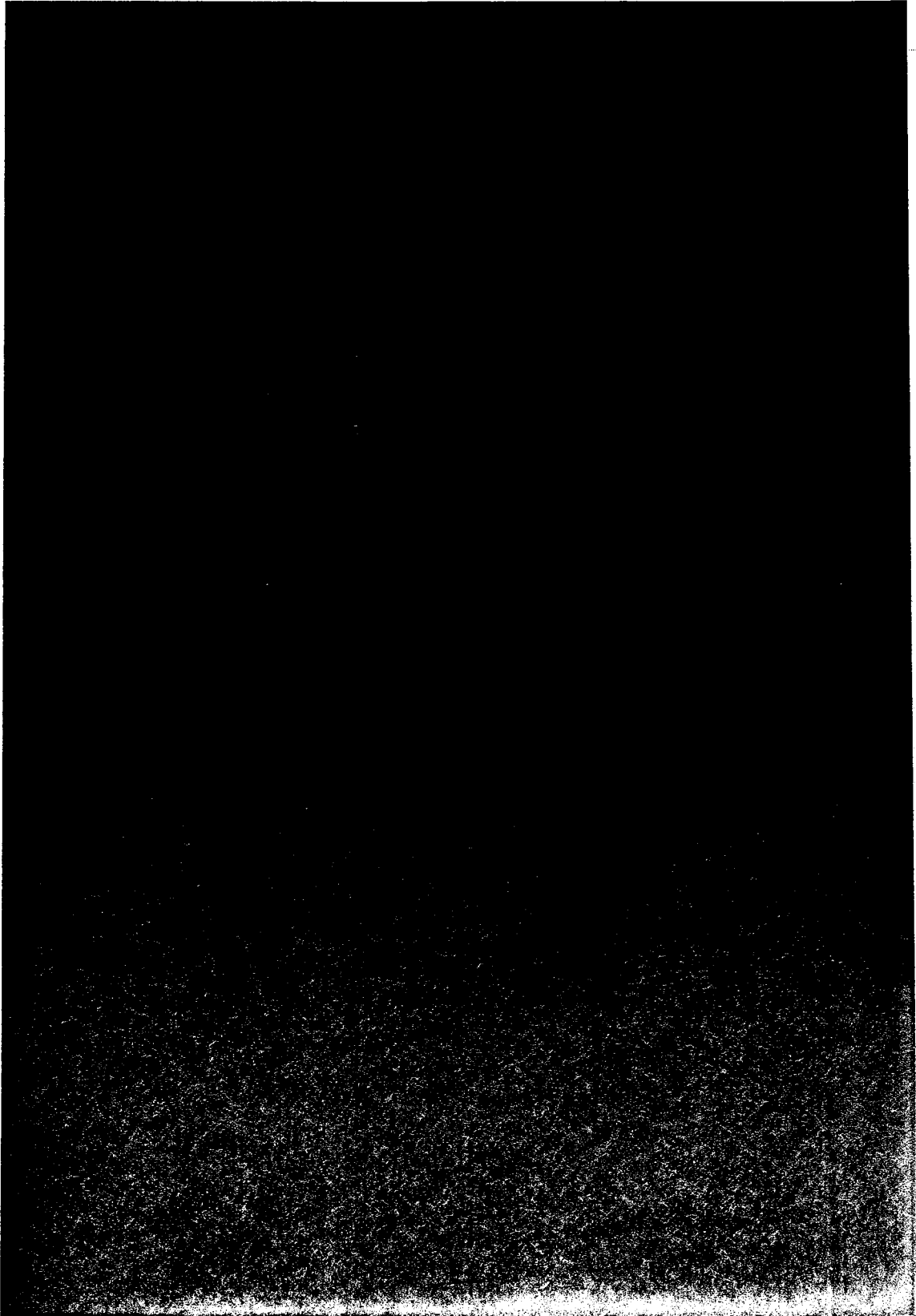


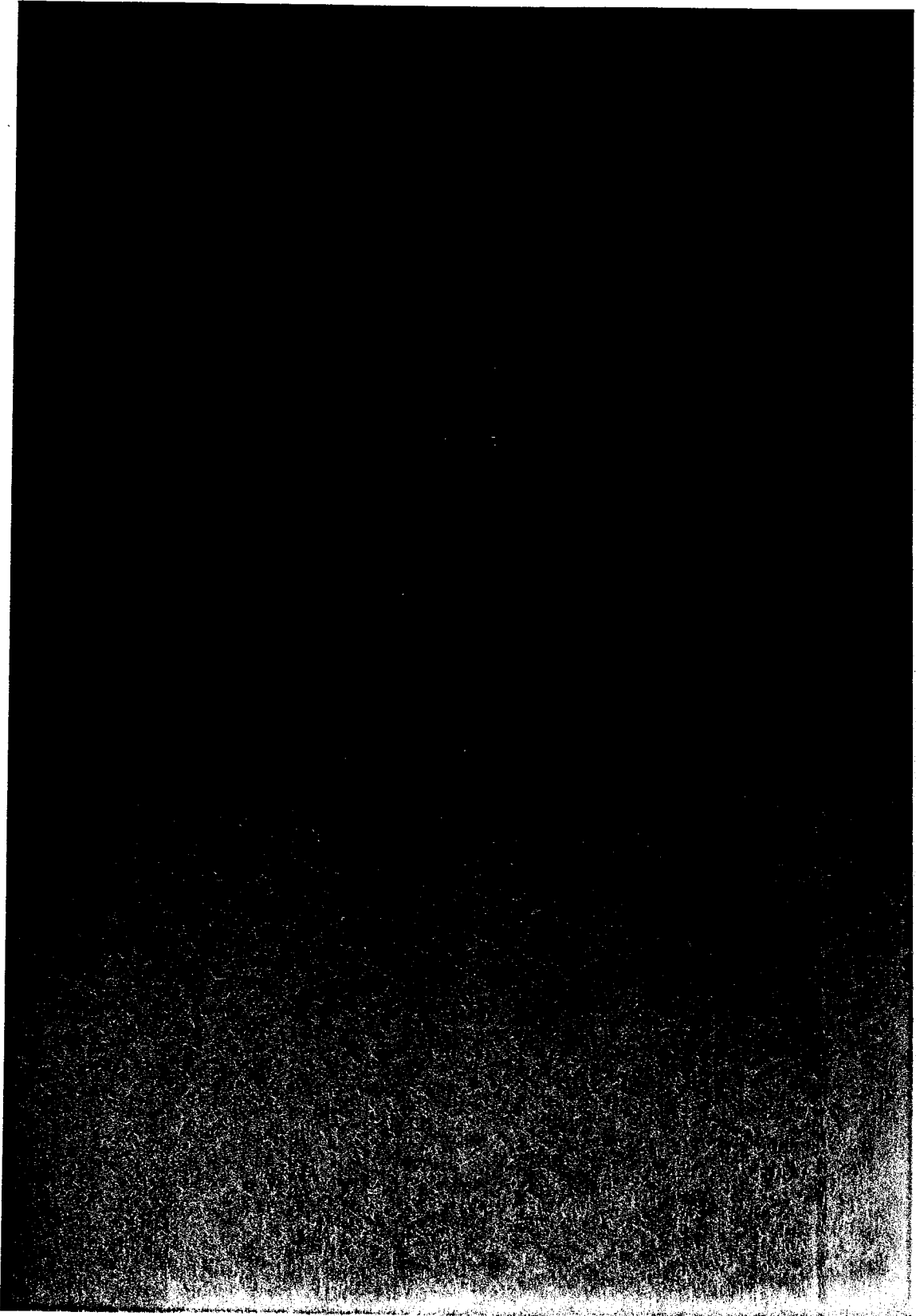


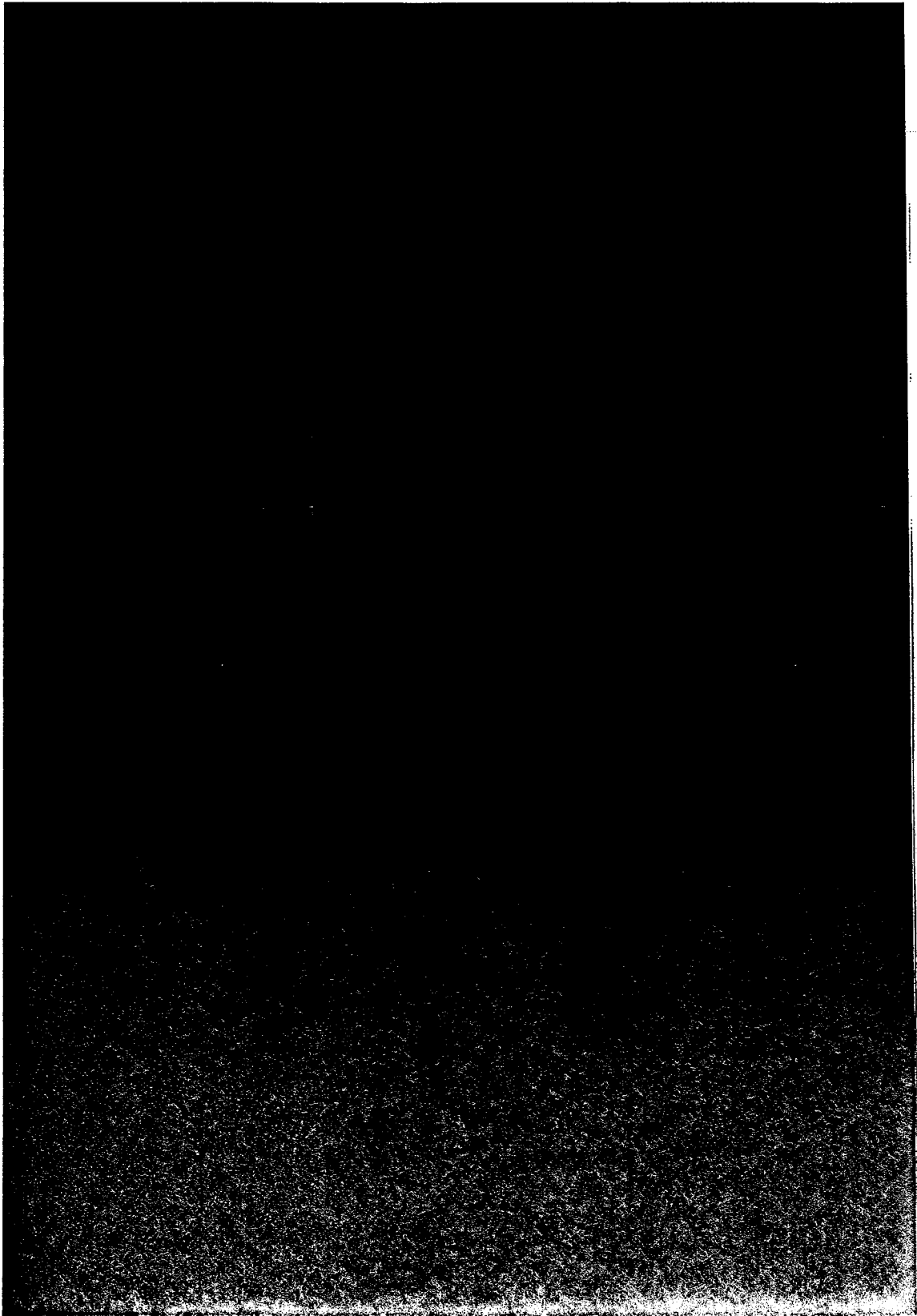


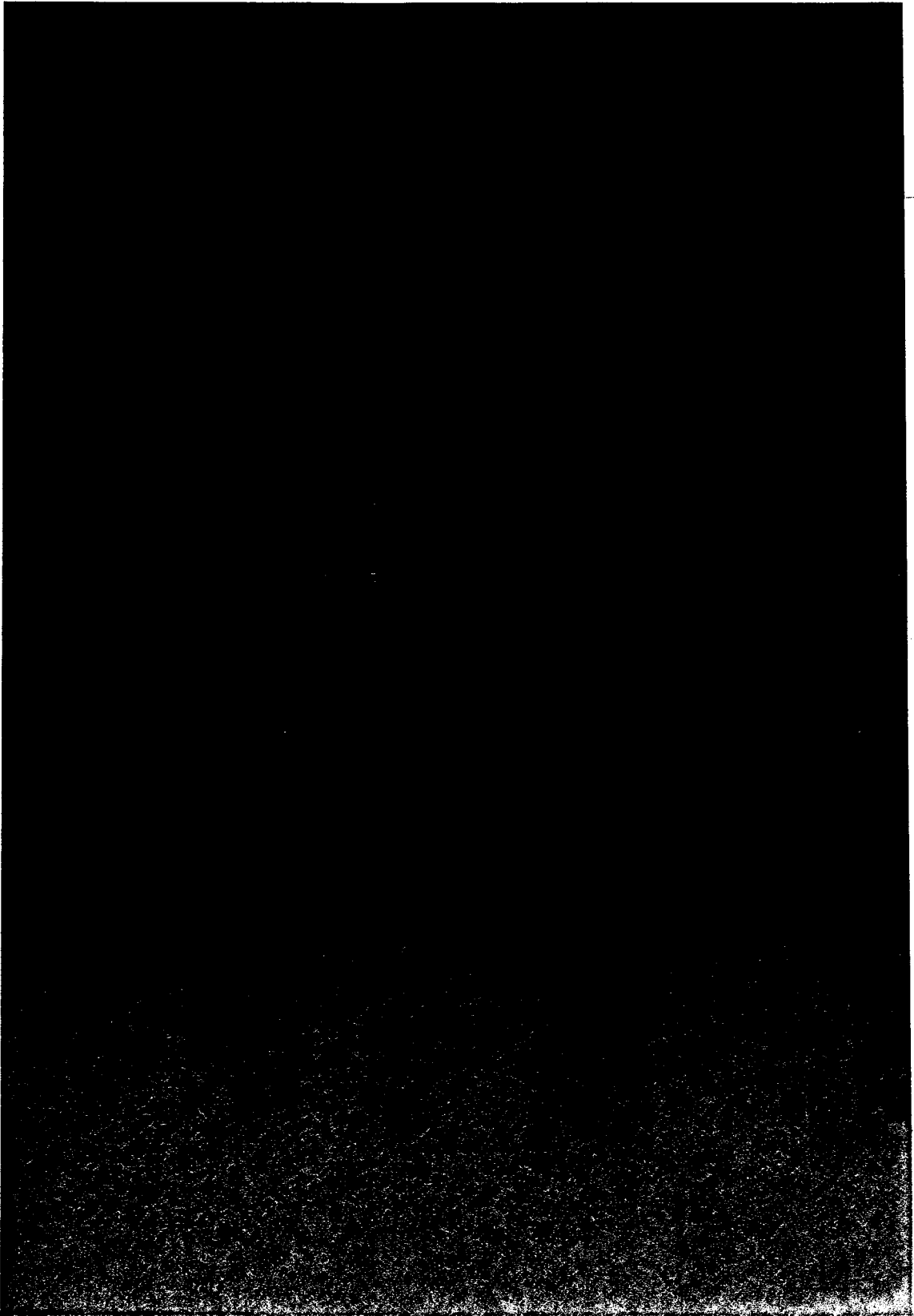


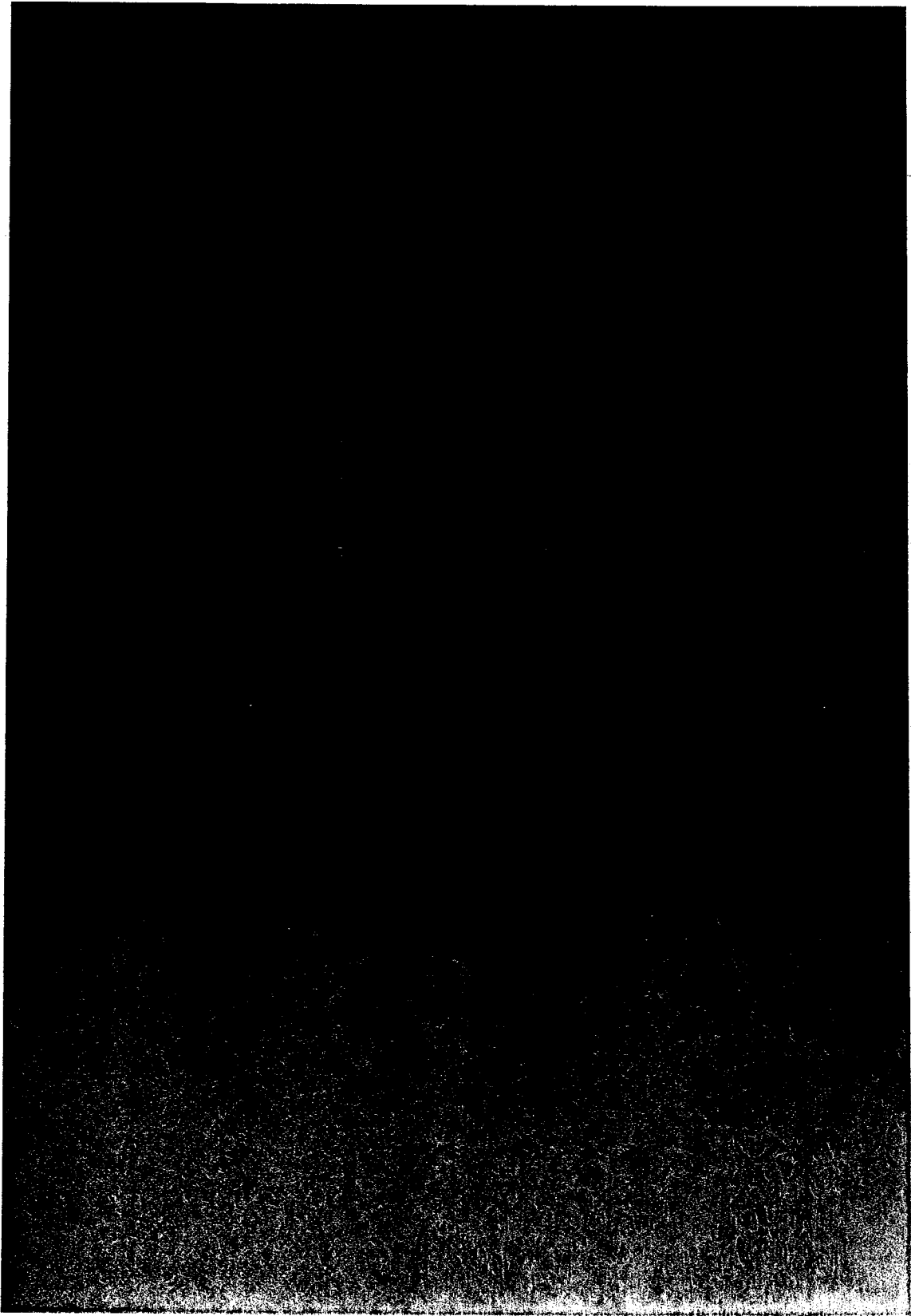


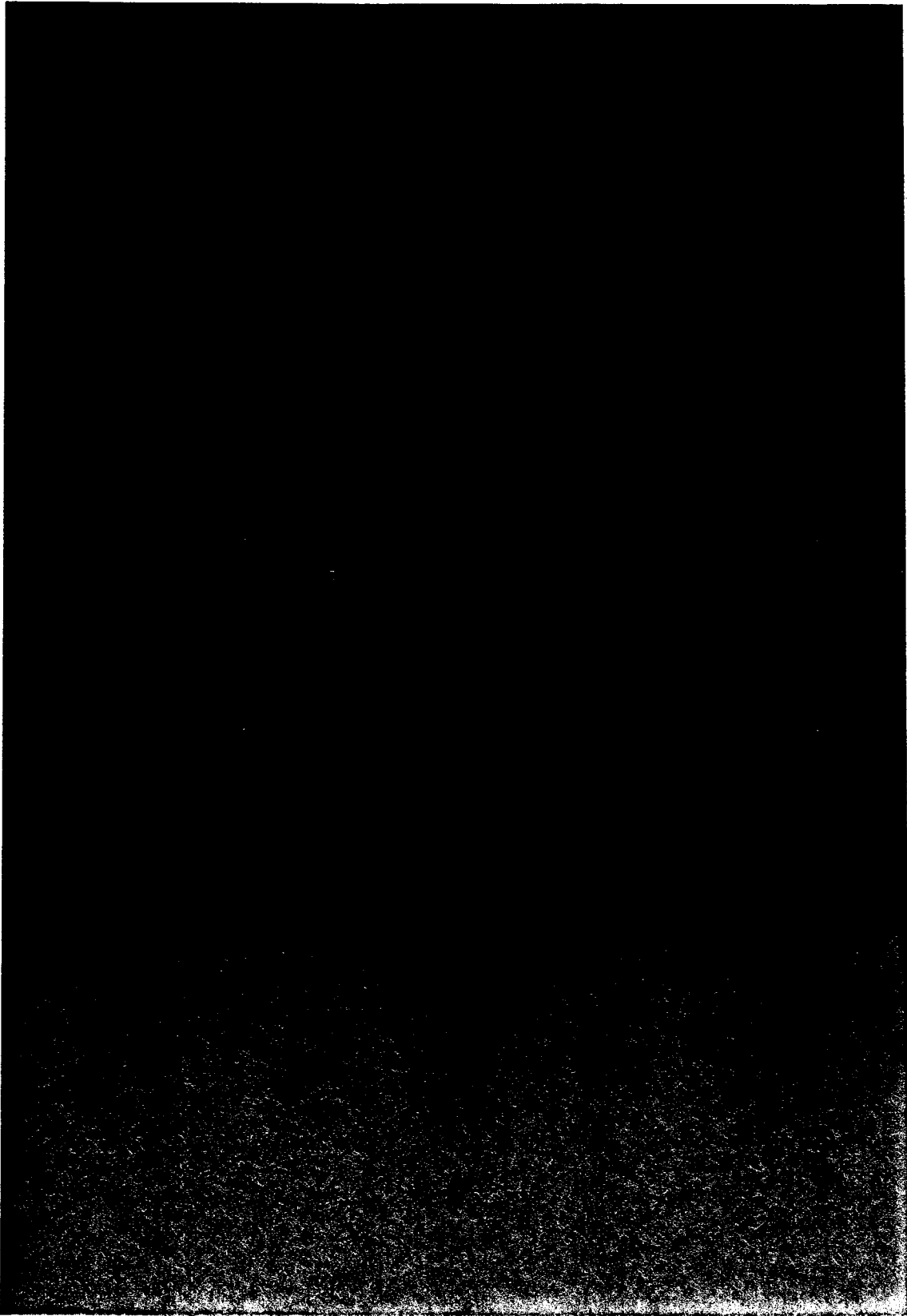






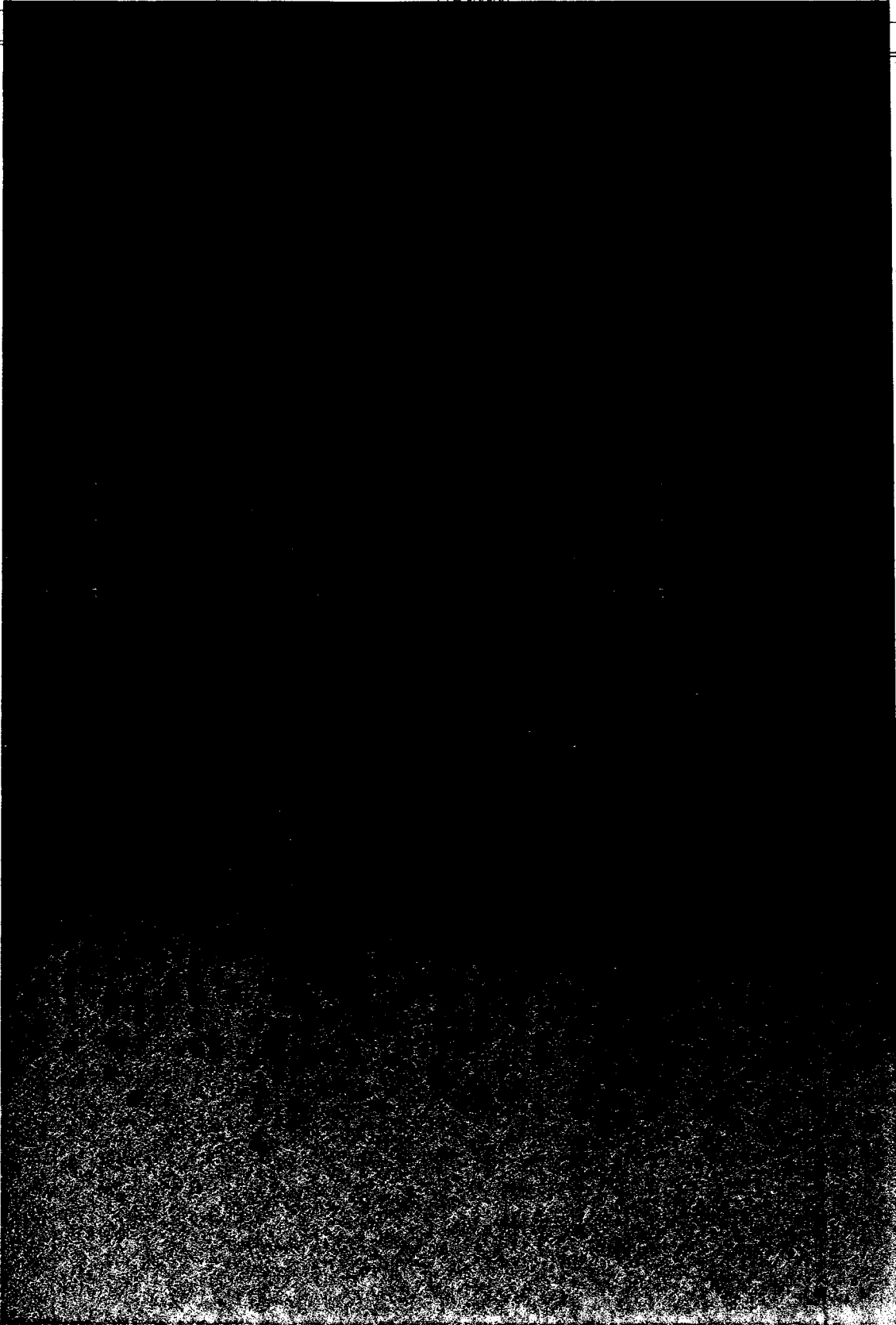




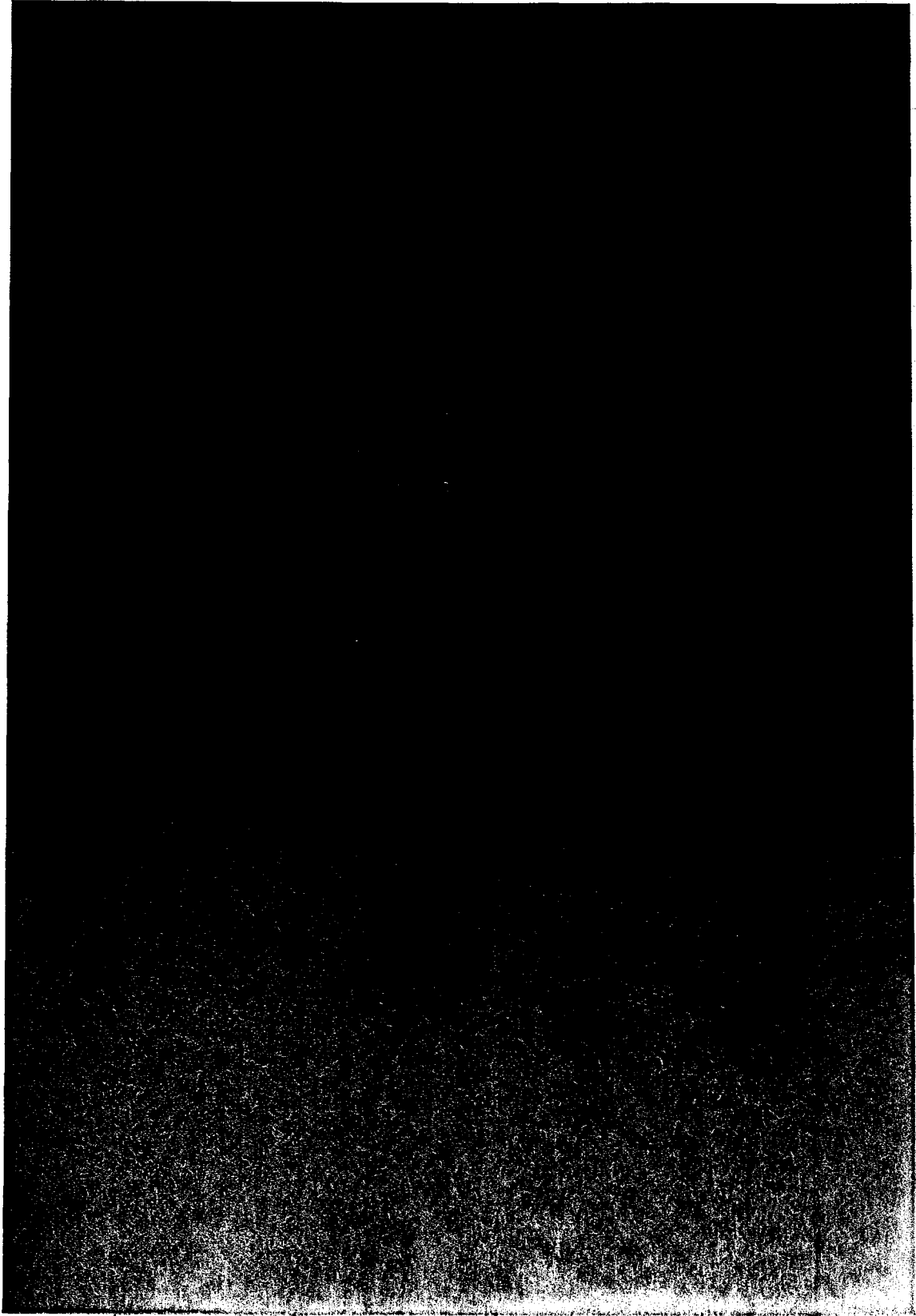


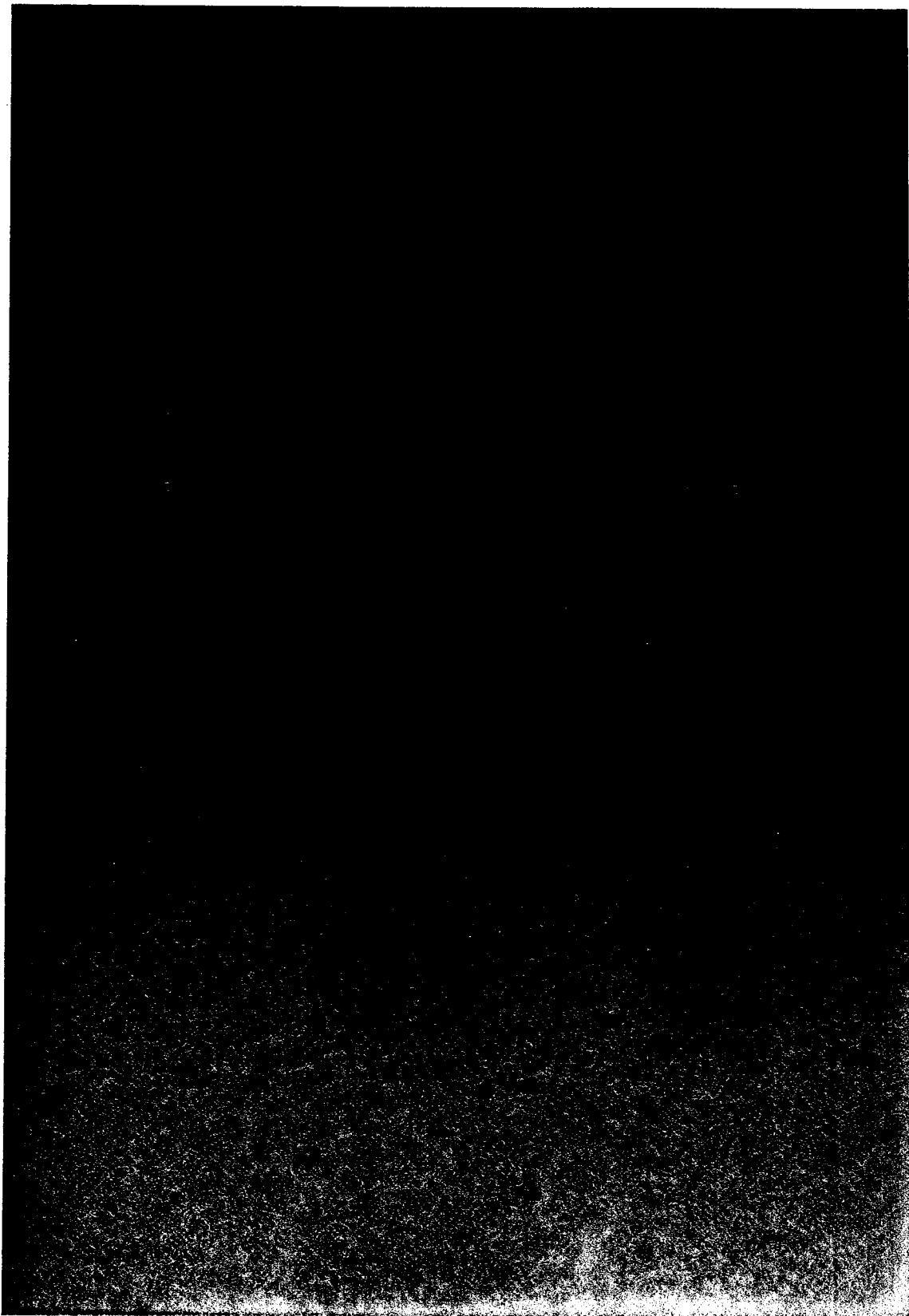
Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

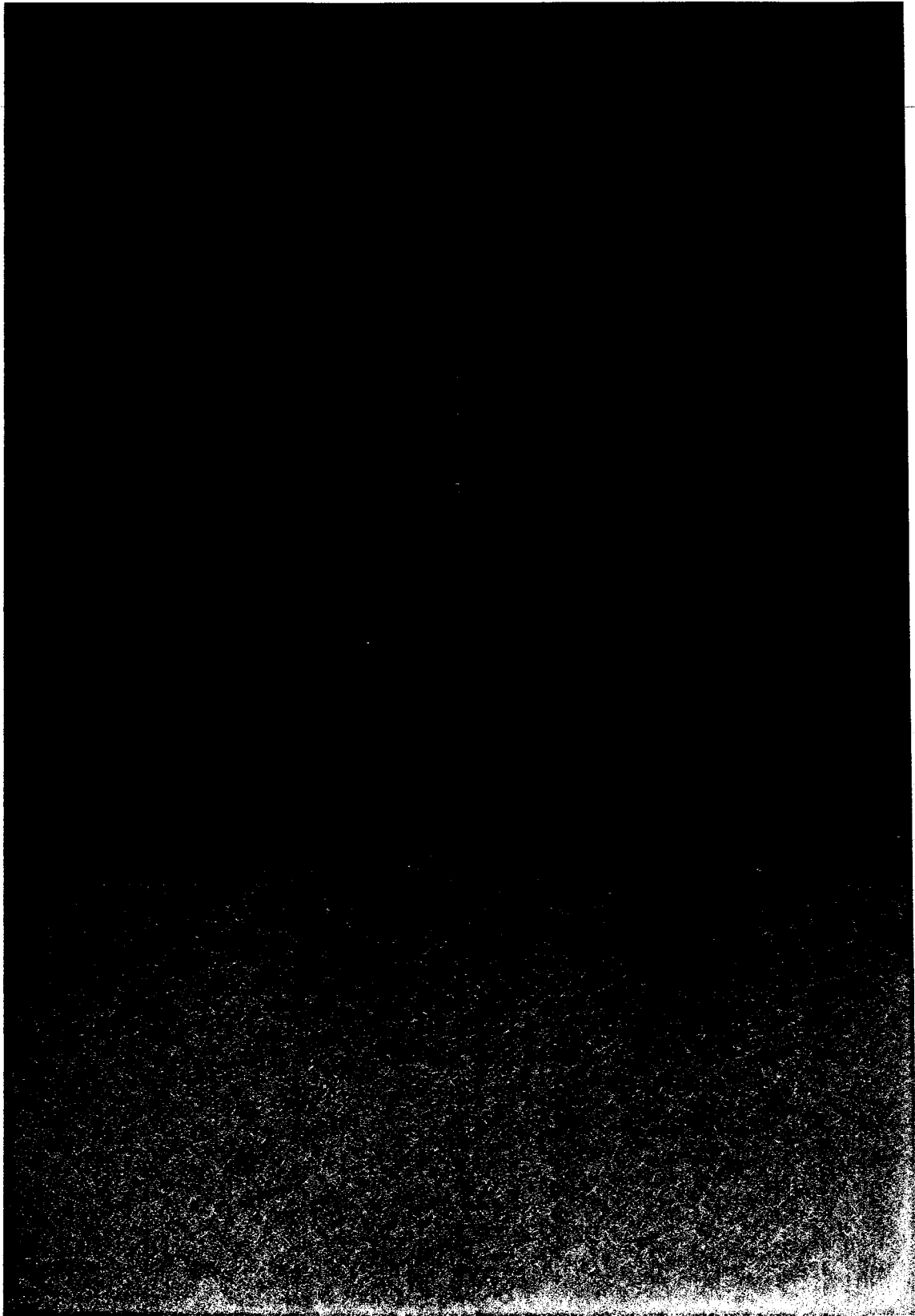
W
9/24/07 YW
9/12/07

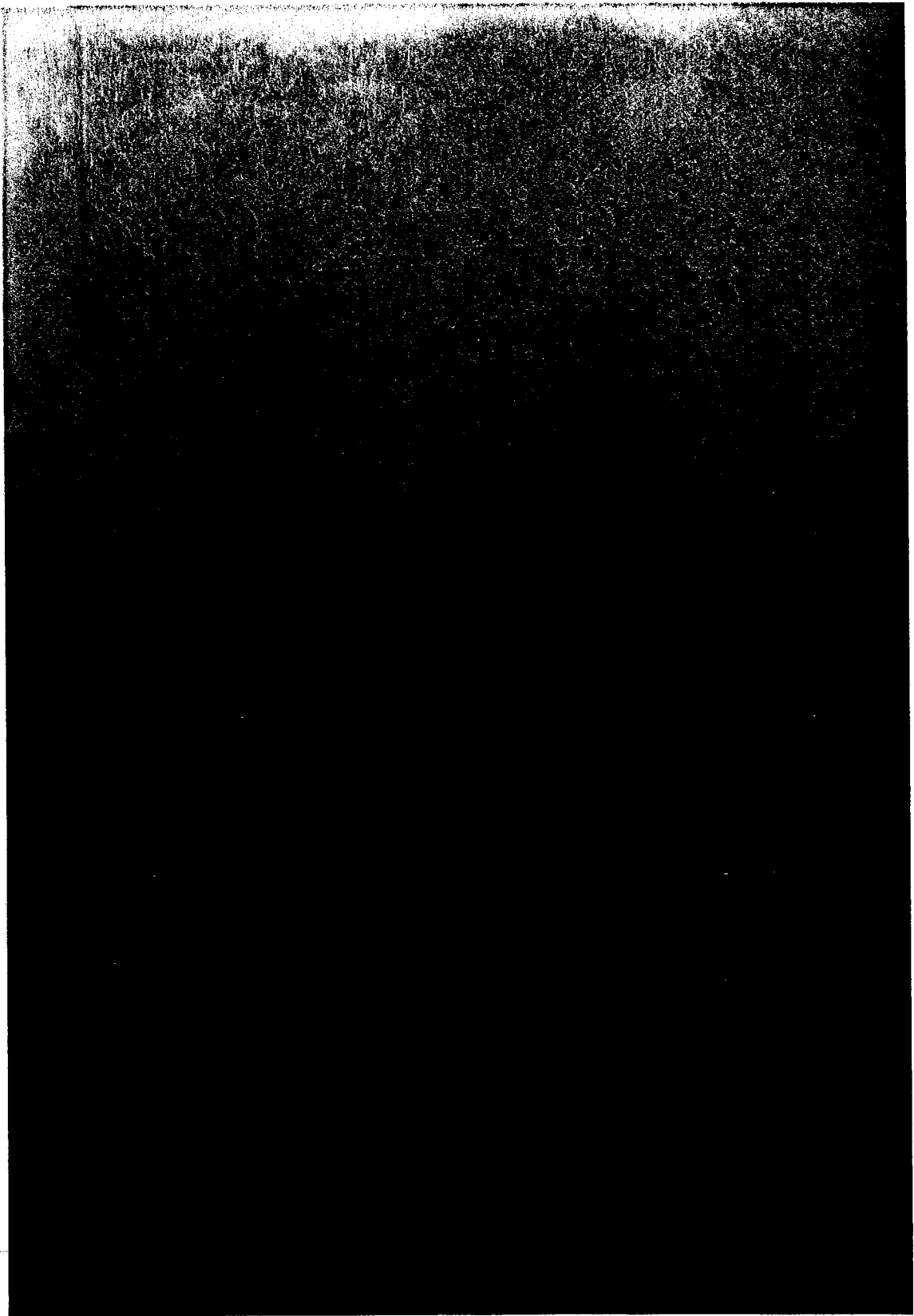


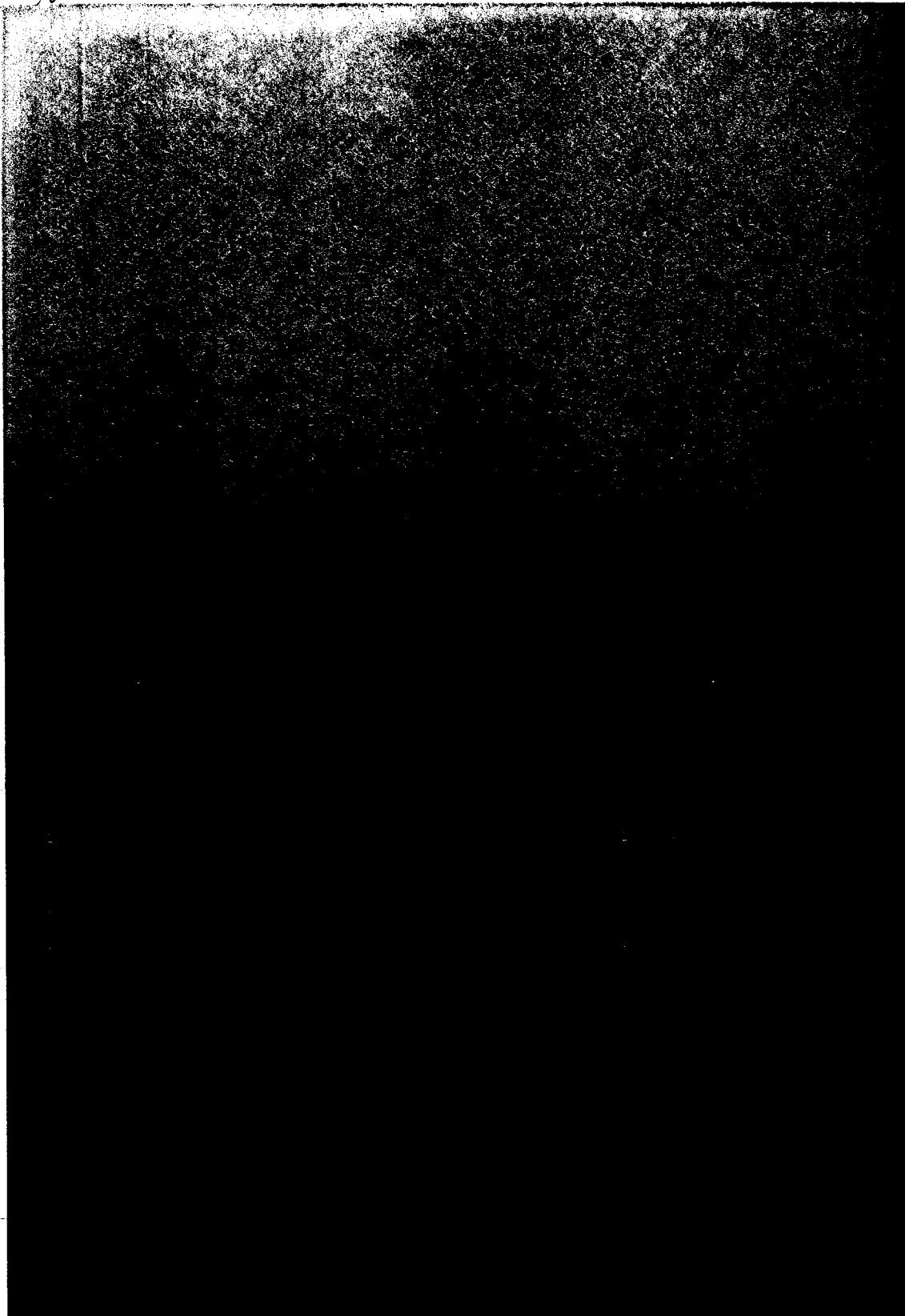
43-3
13

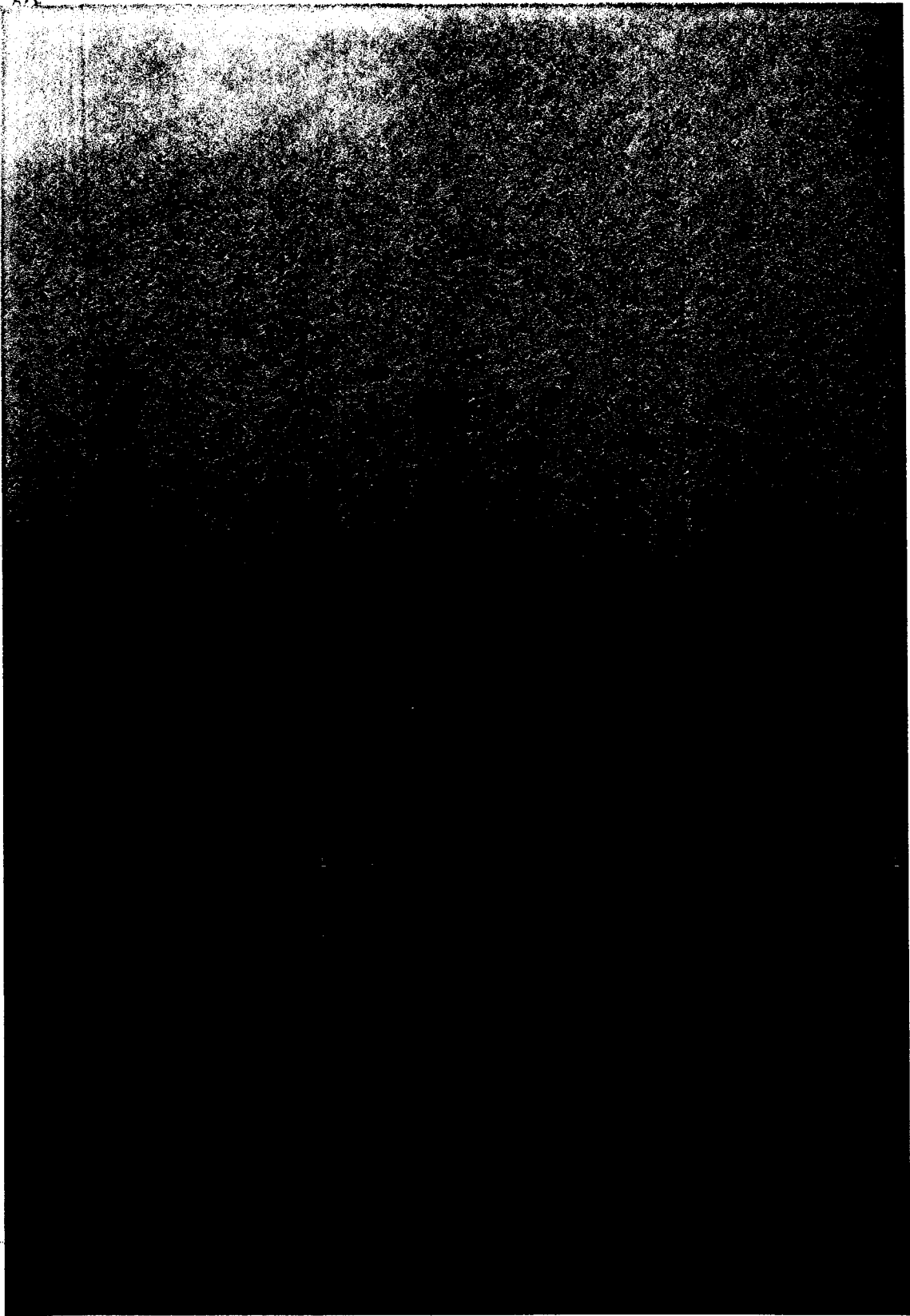








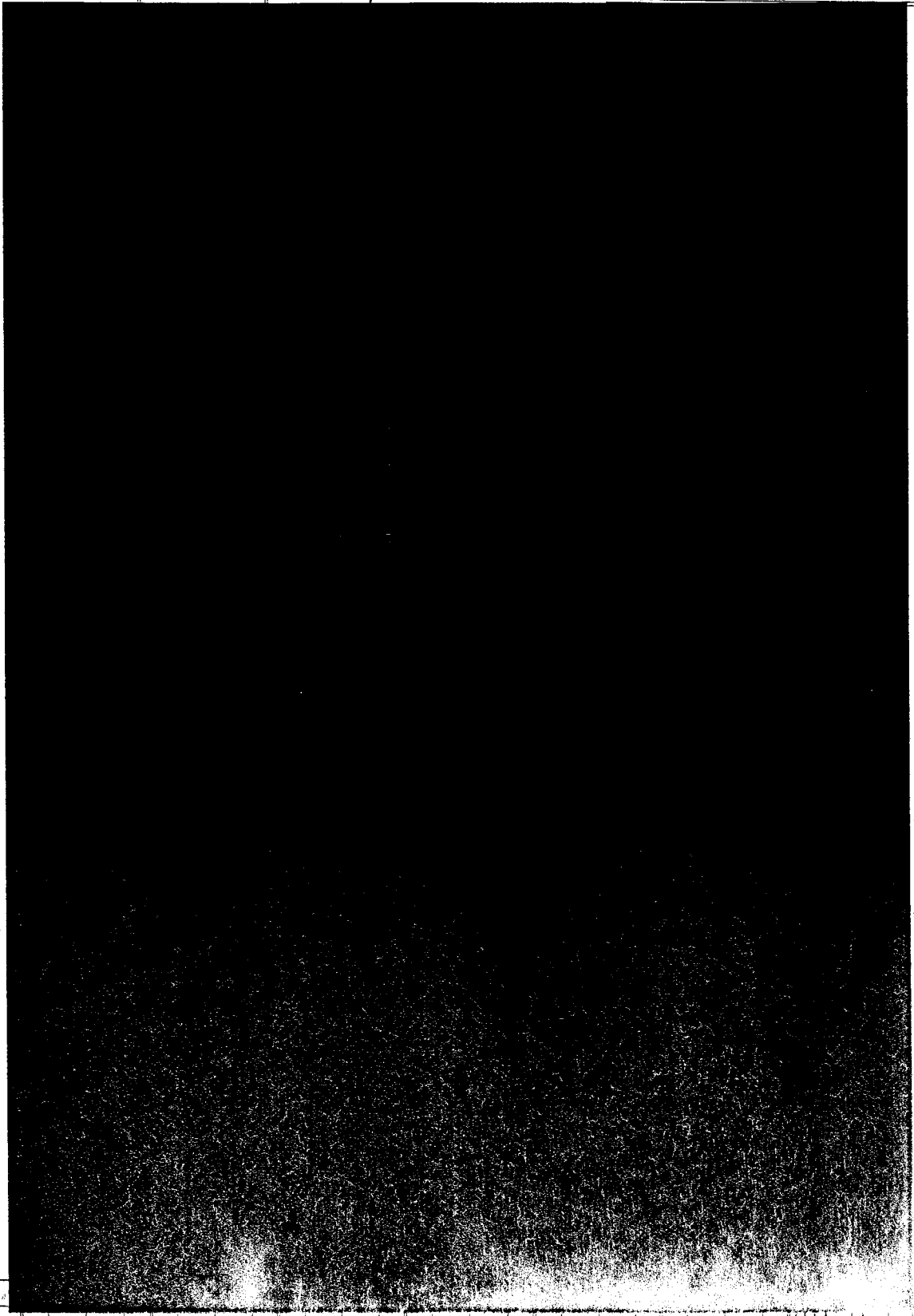




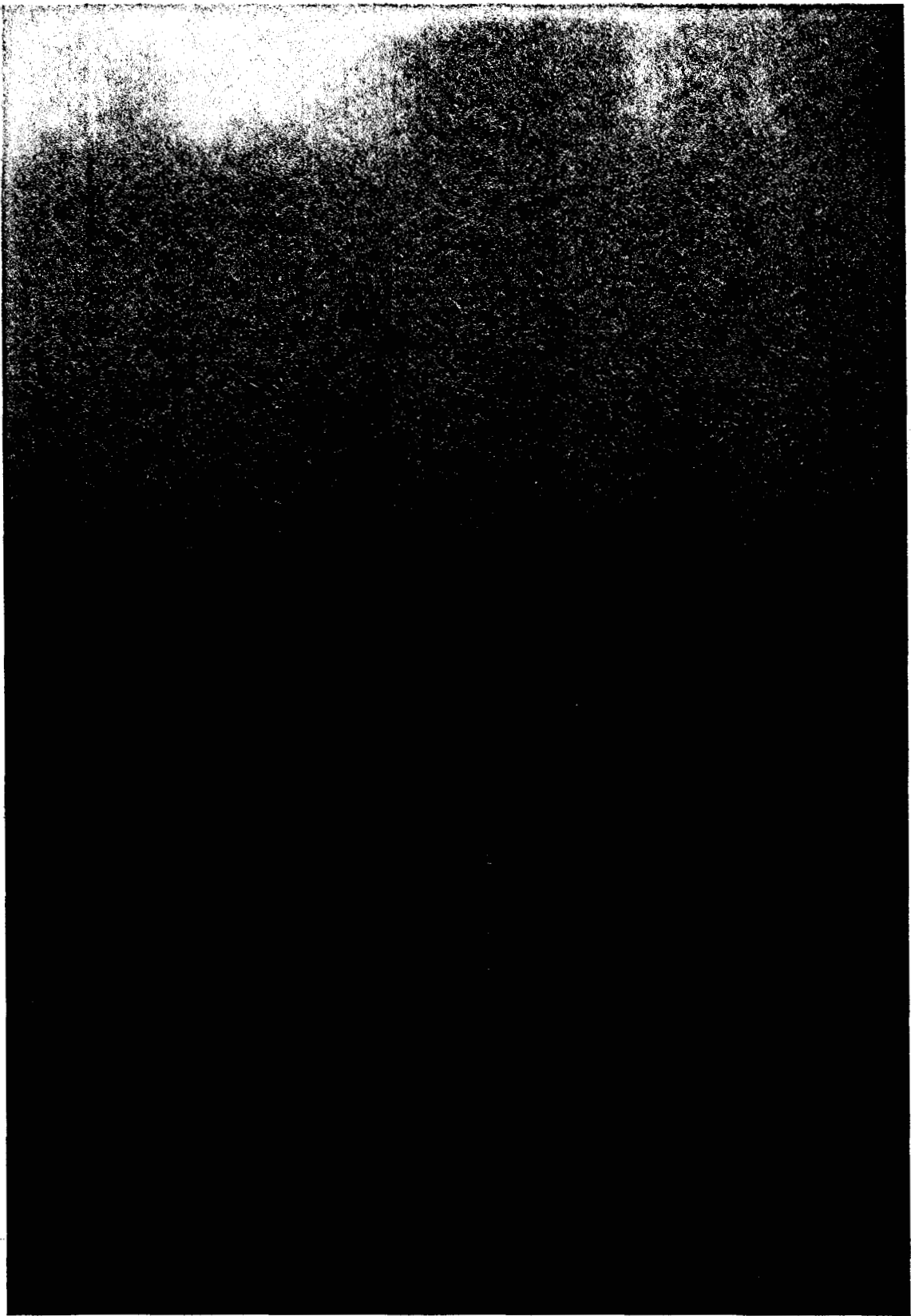
Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

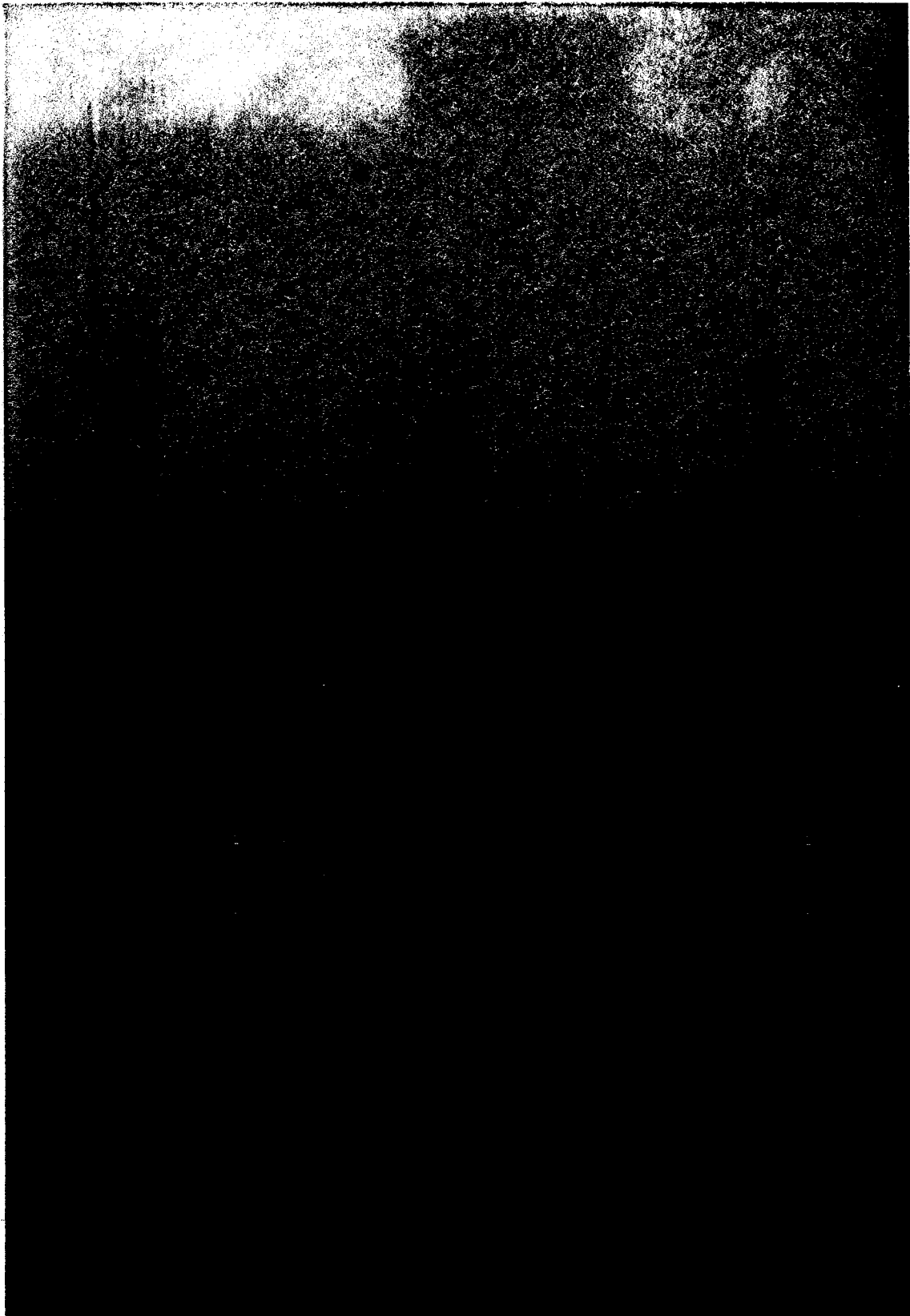
10/24/07
YN
9/12/07

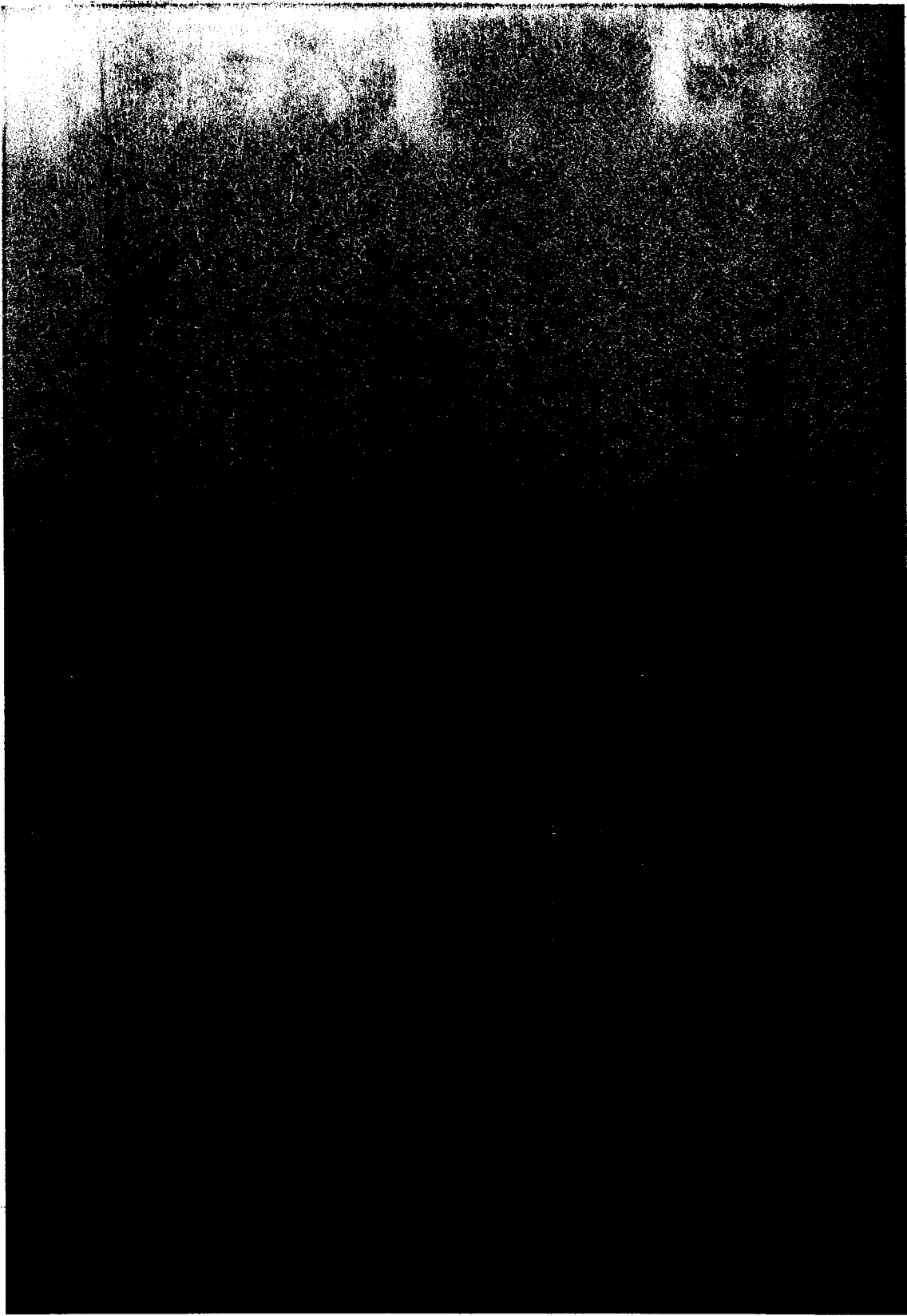
Title: *Optimal Schematics Inc.*

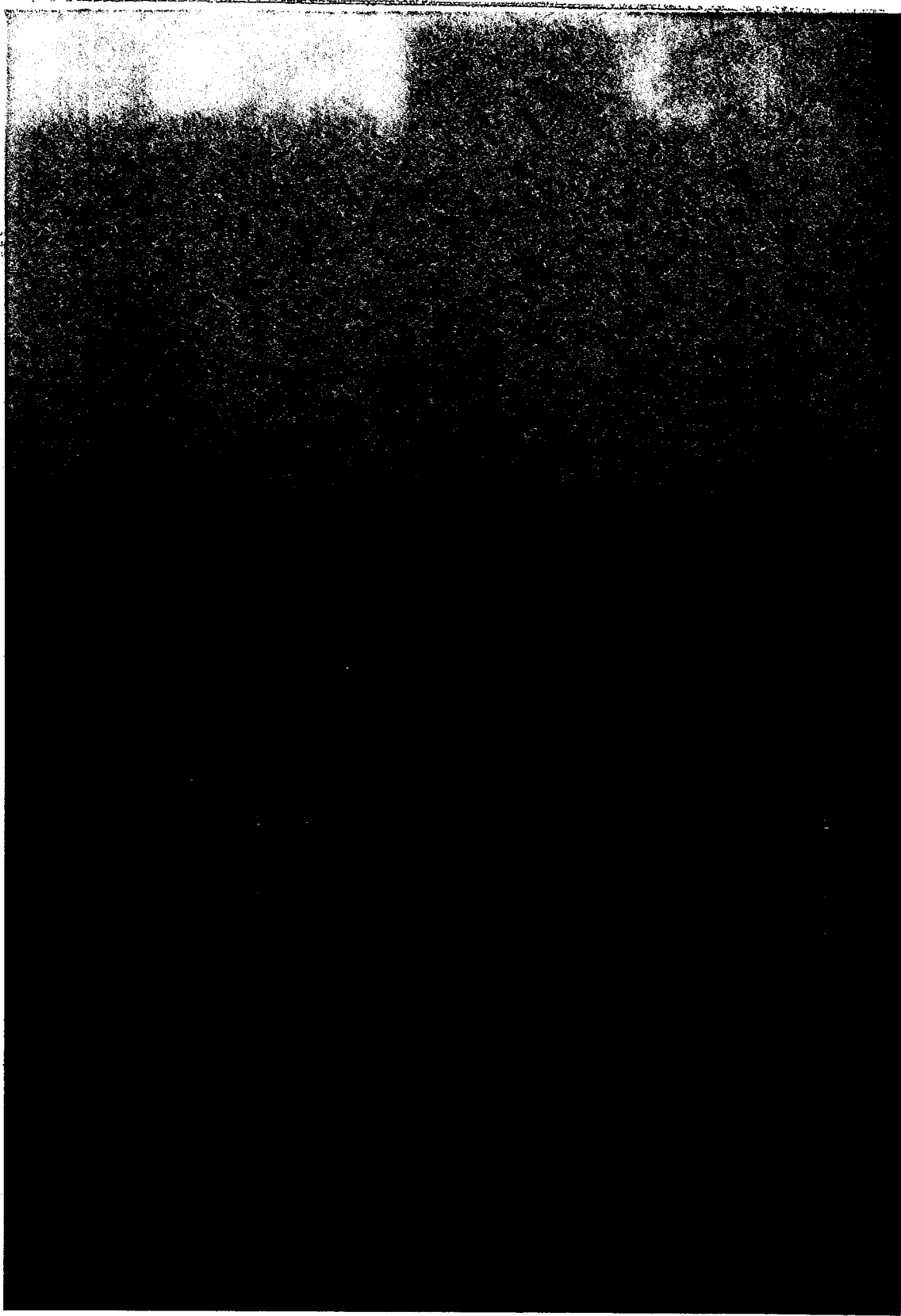


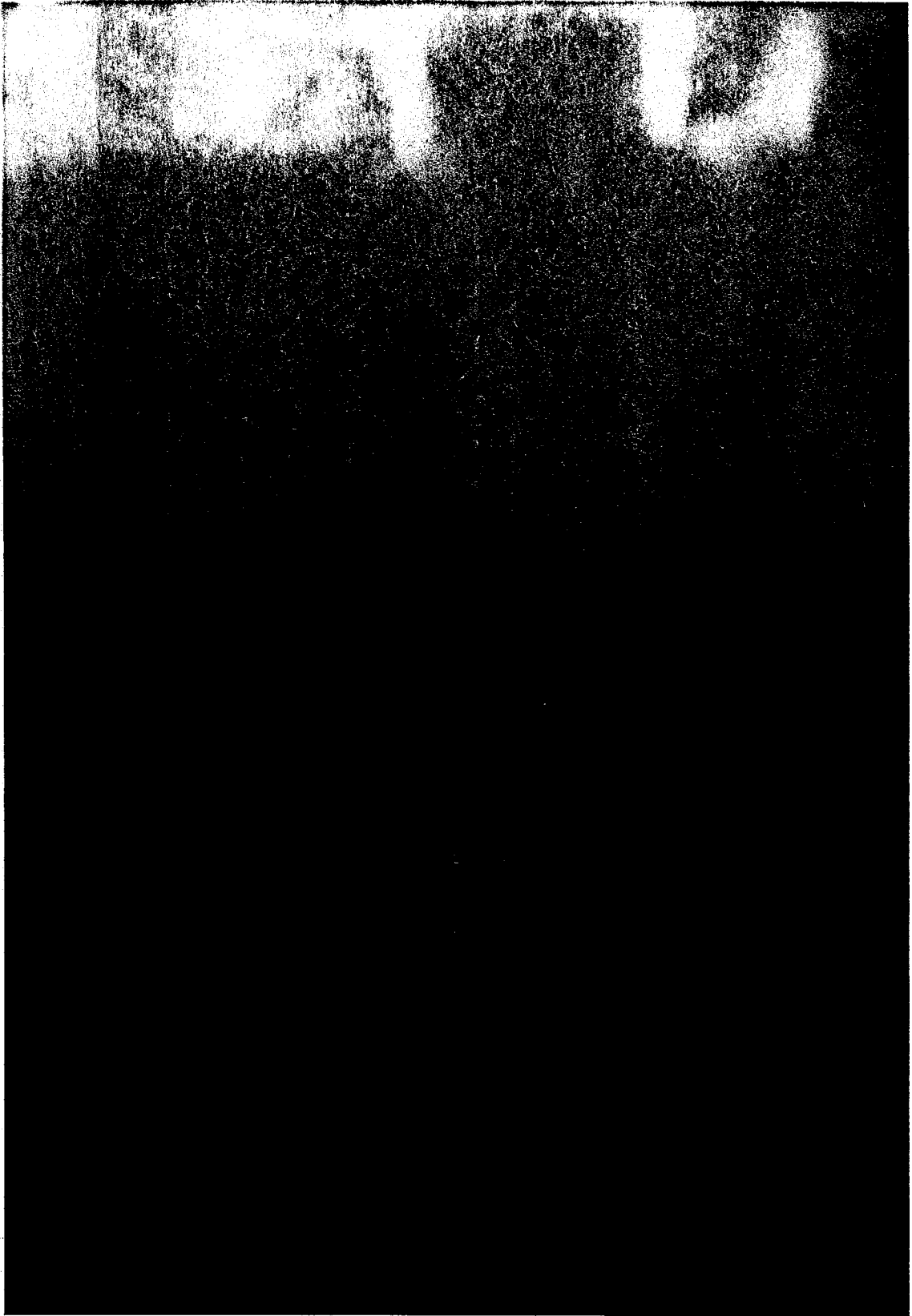
40 ±
14

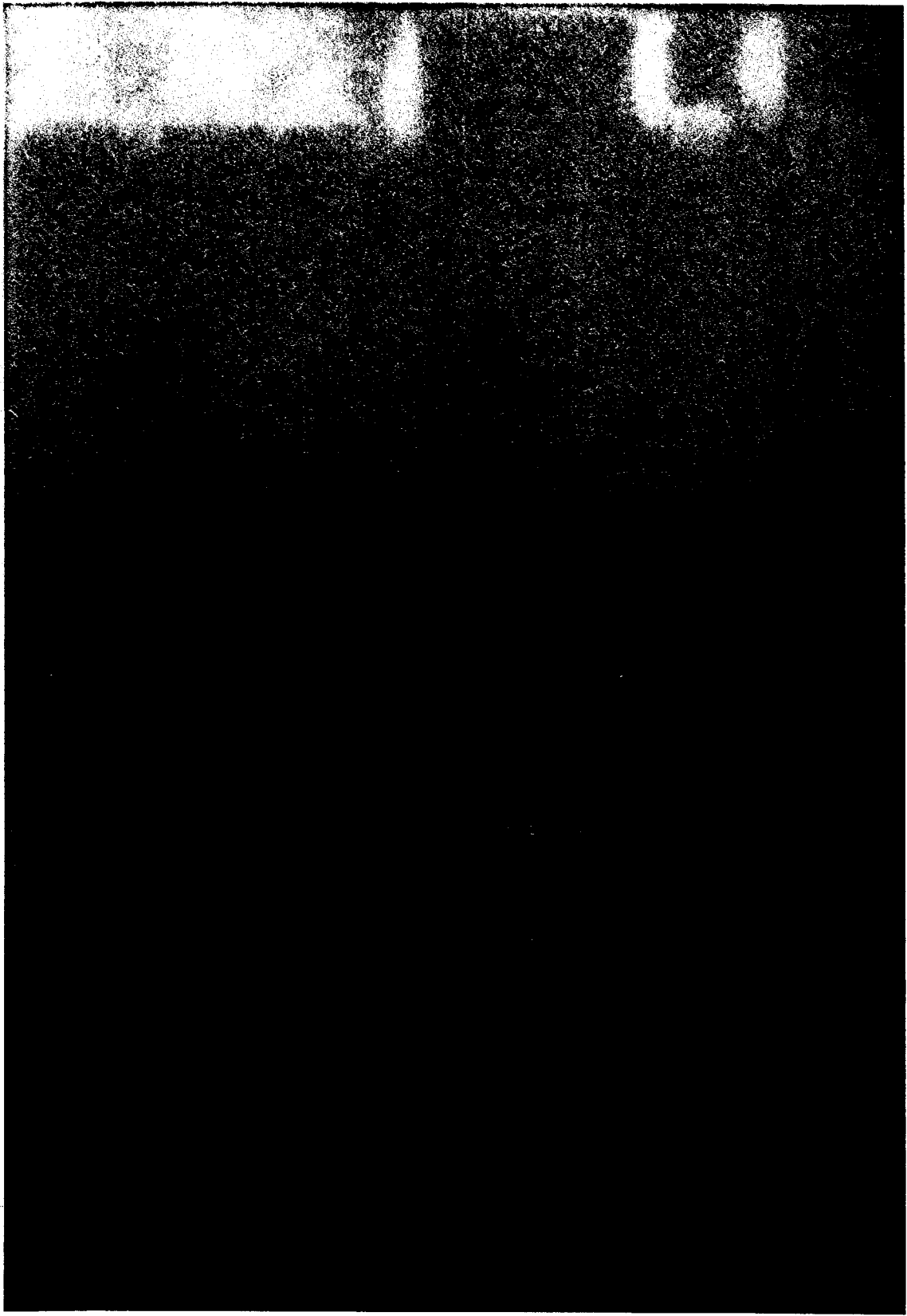


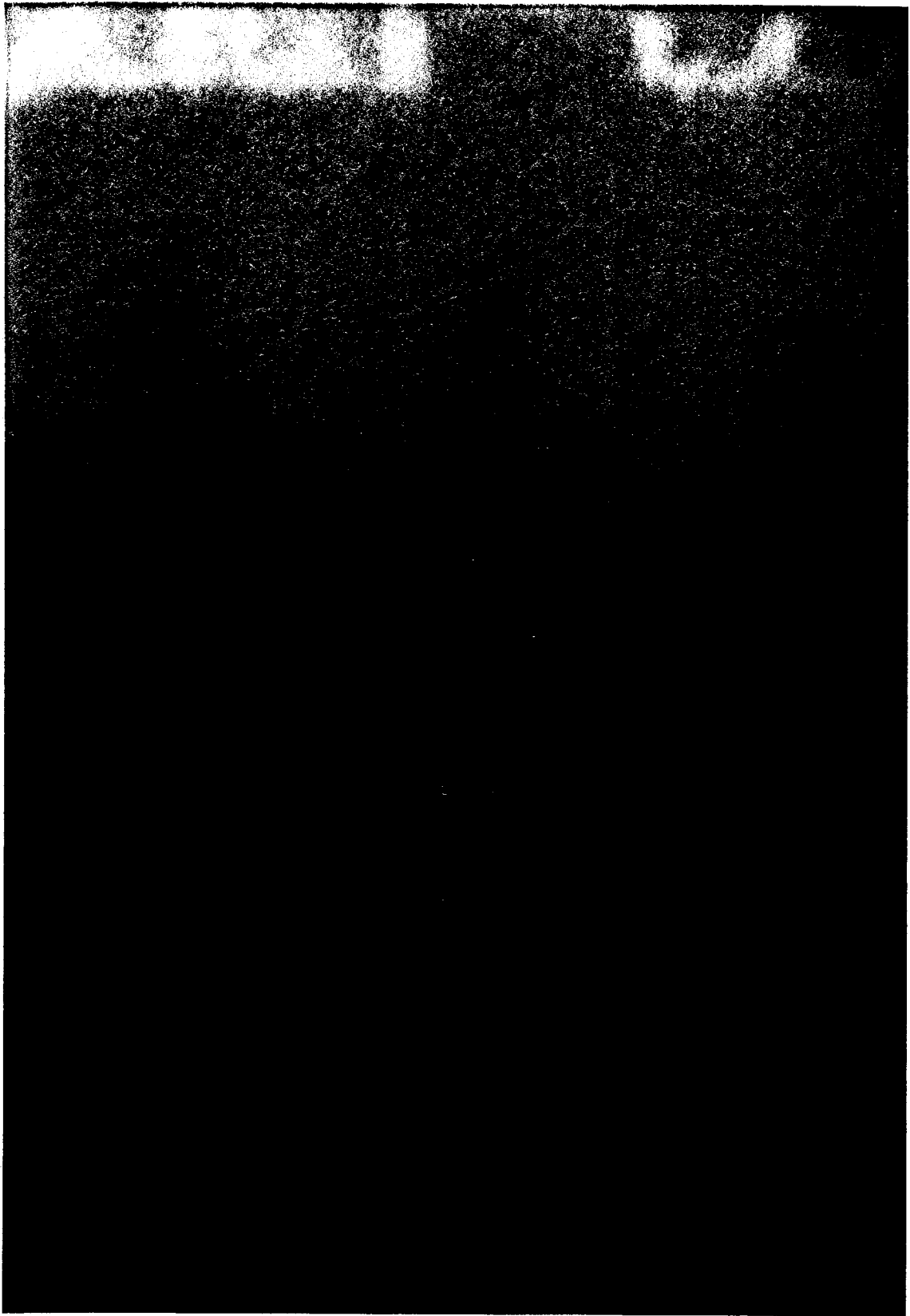


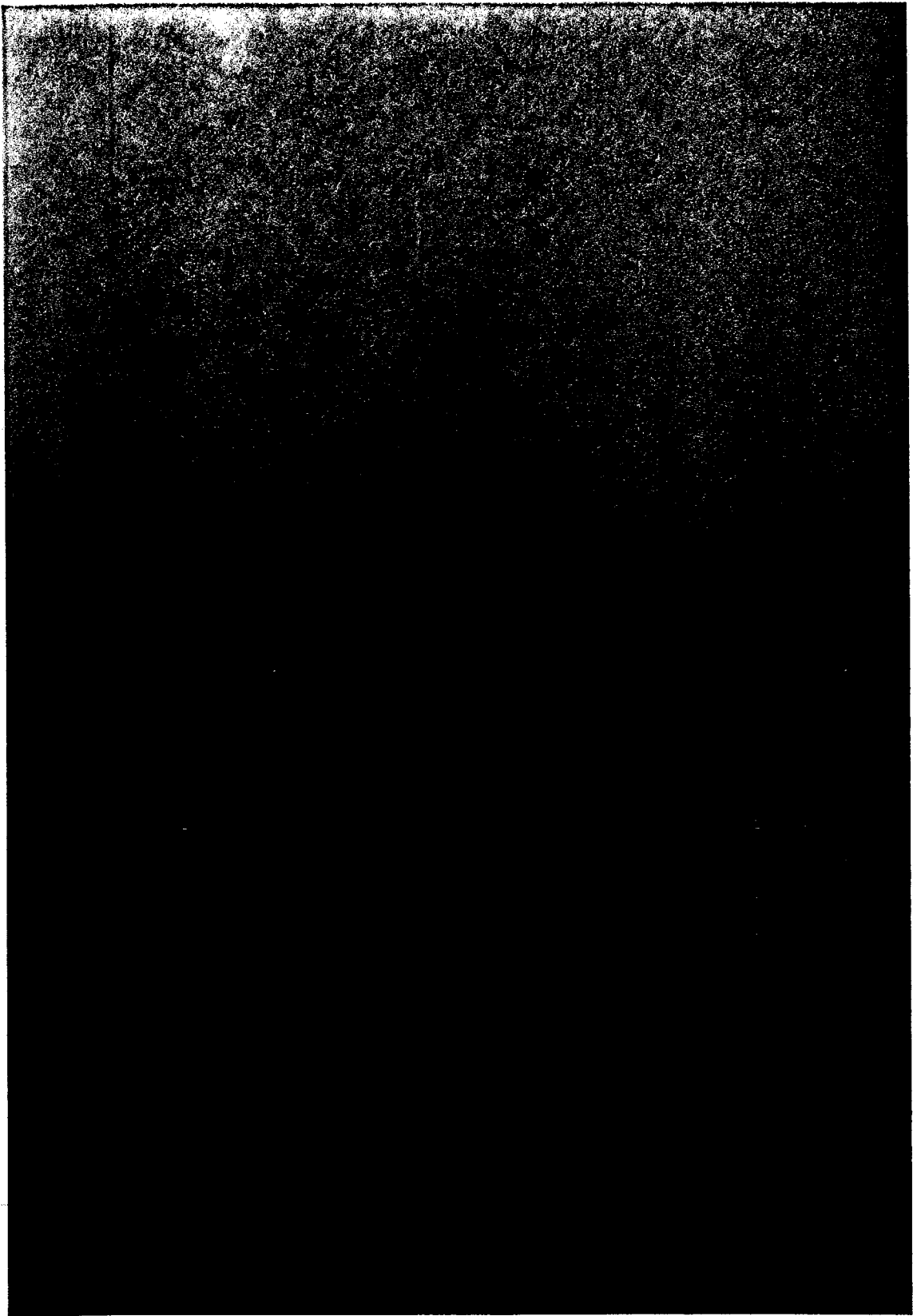


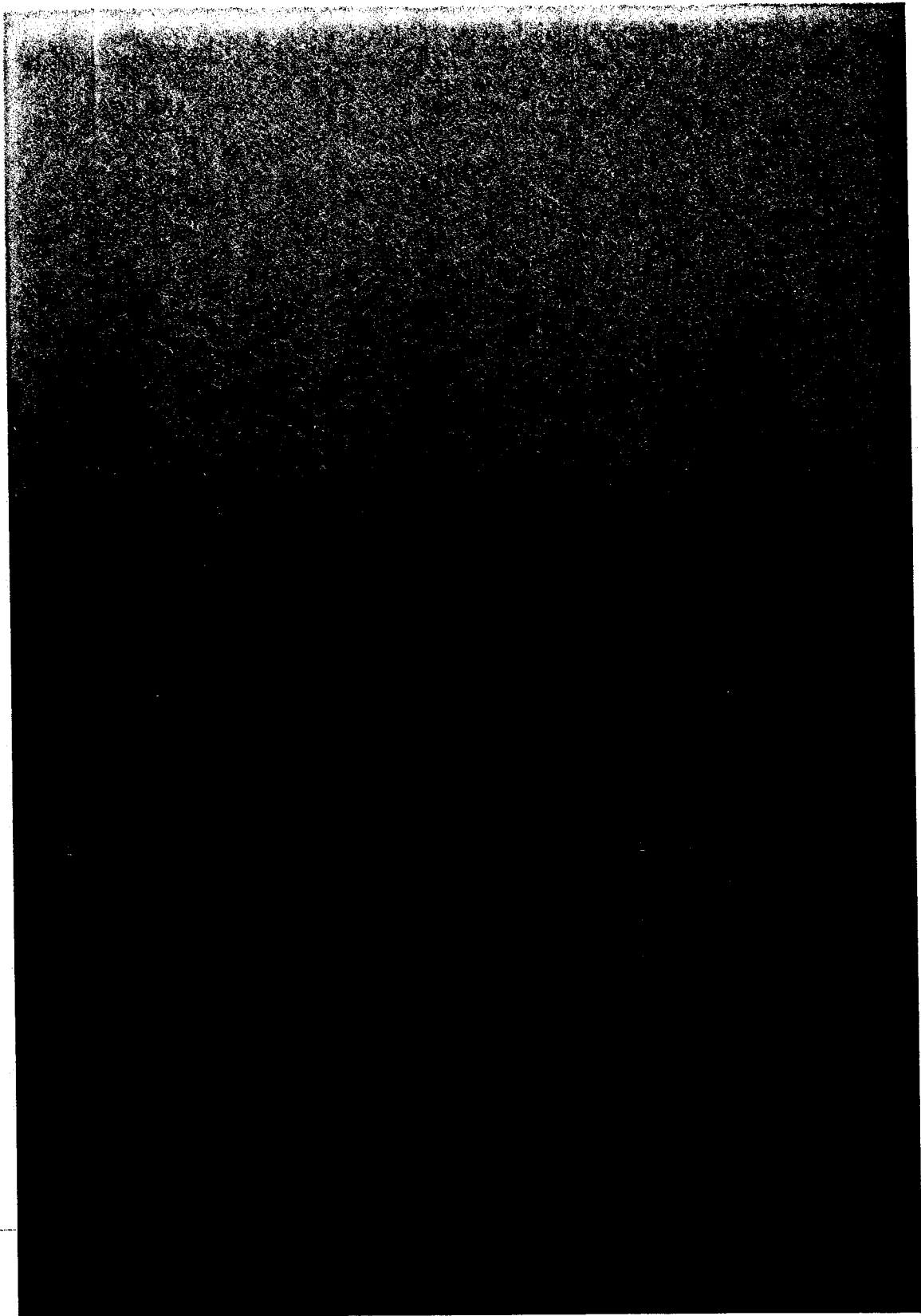


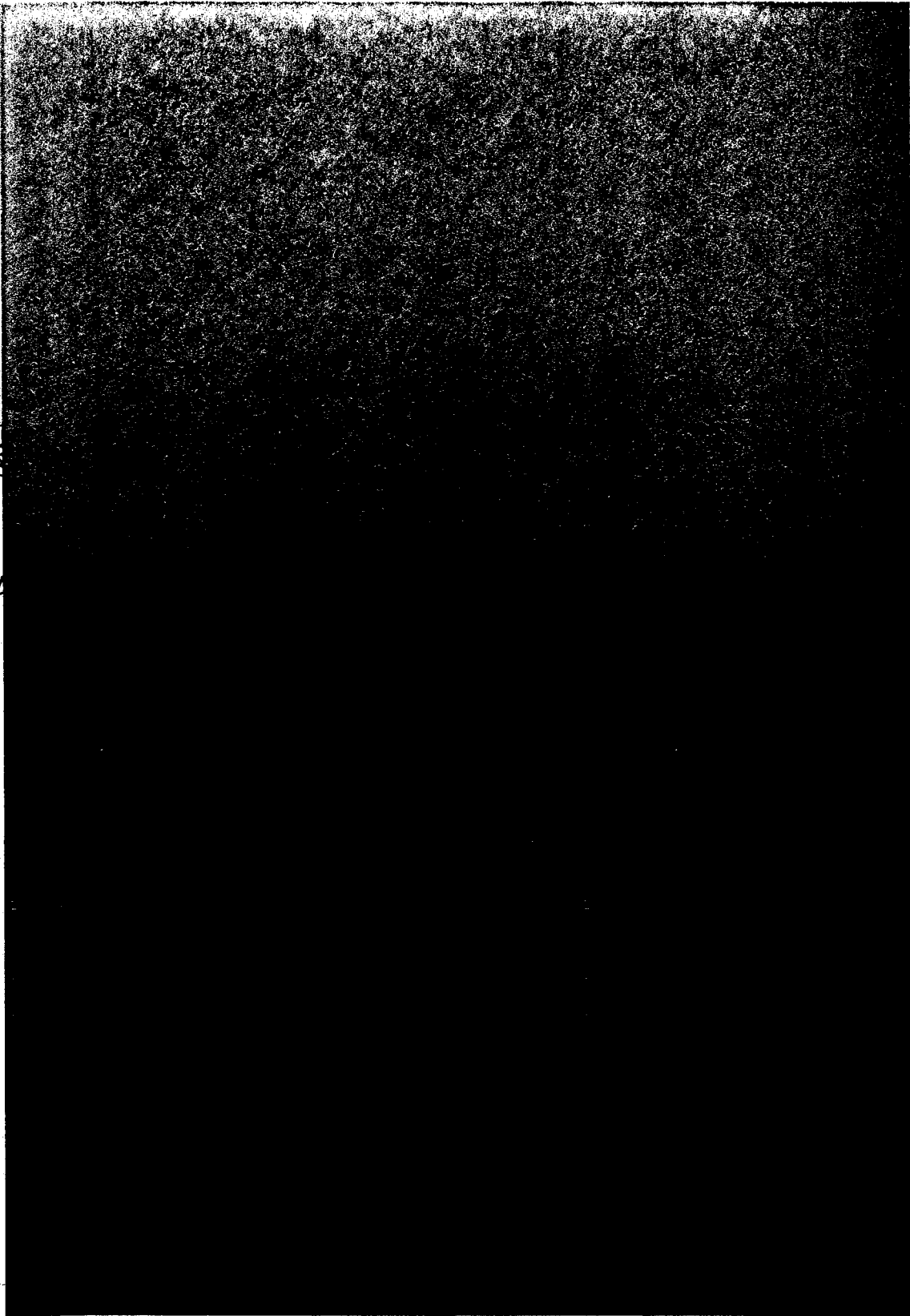


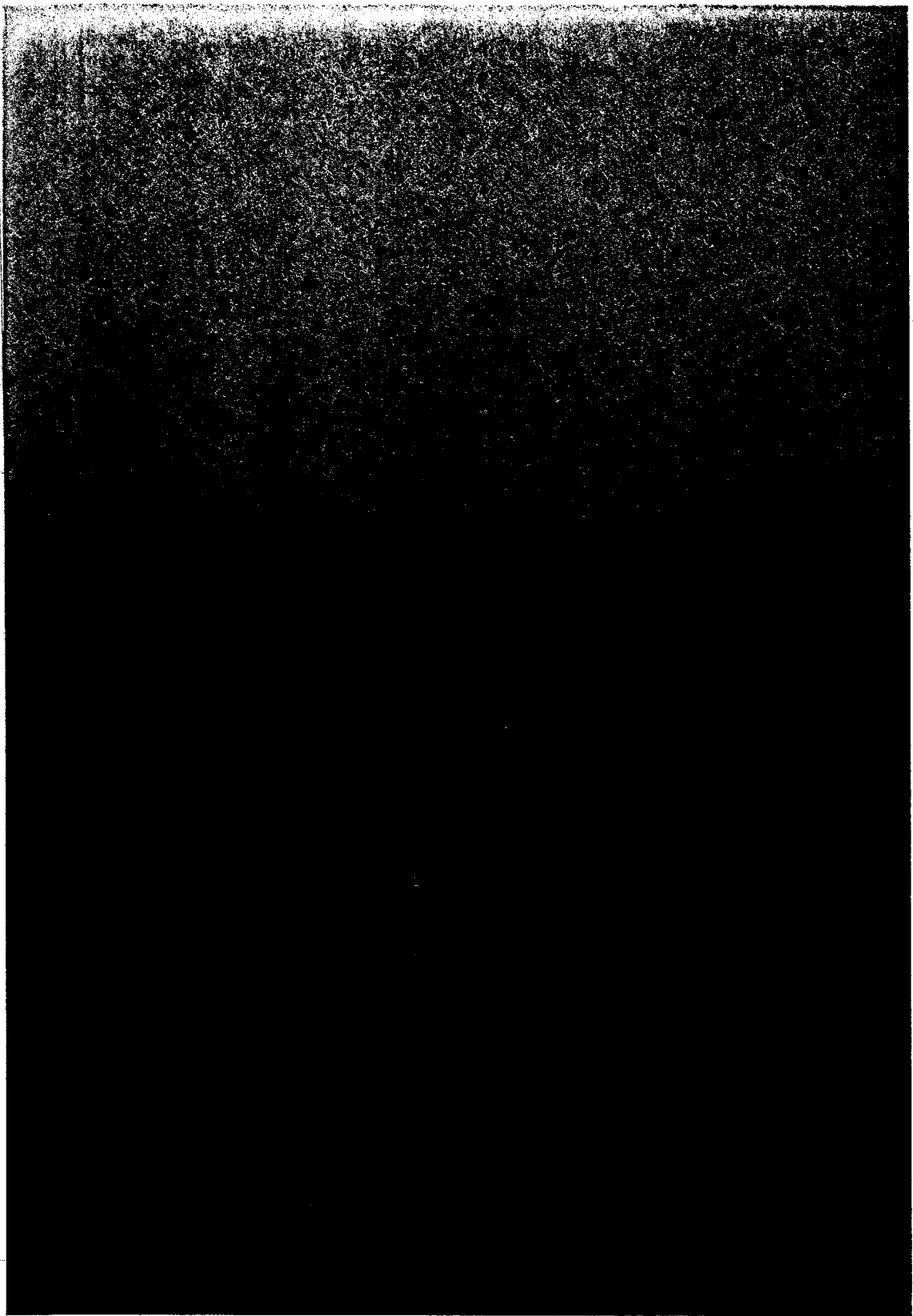


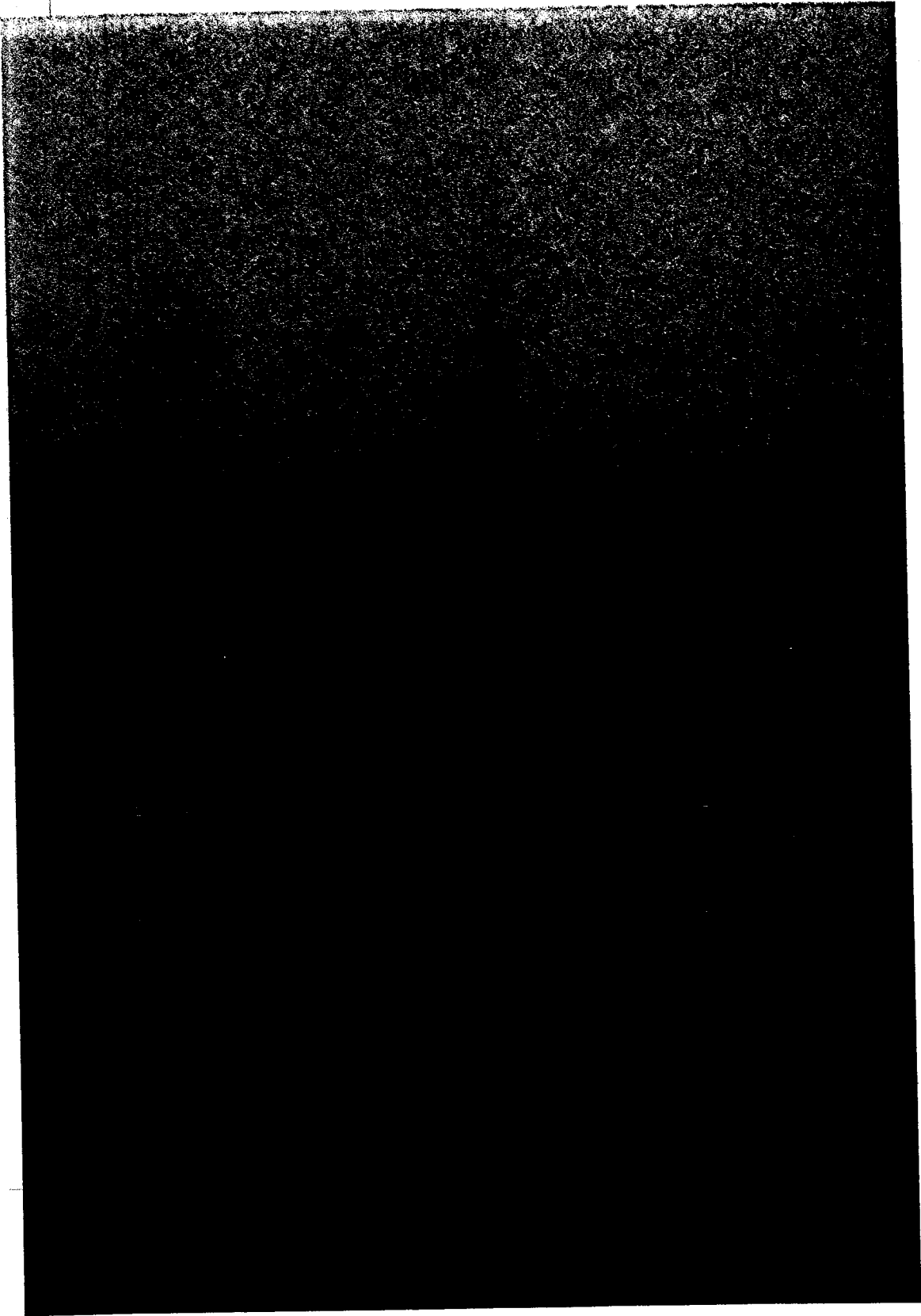


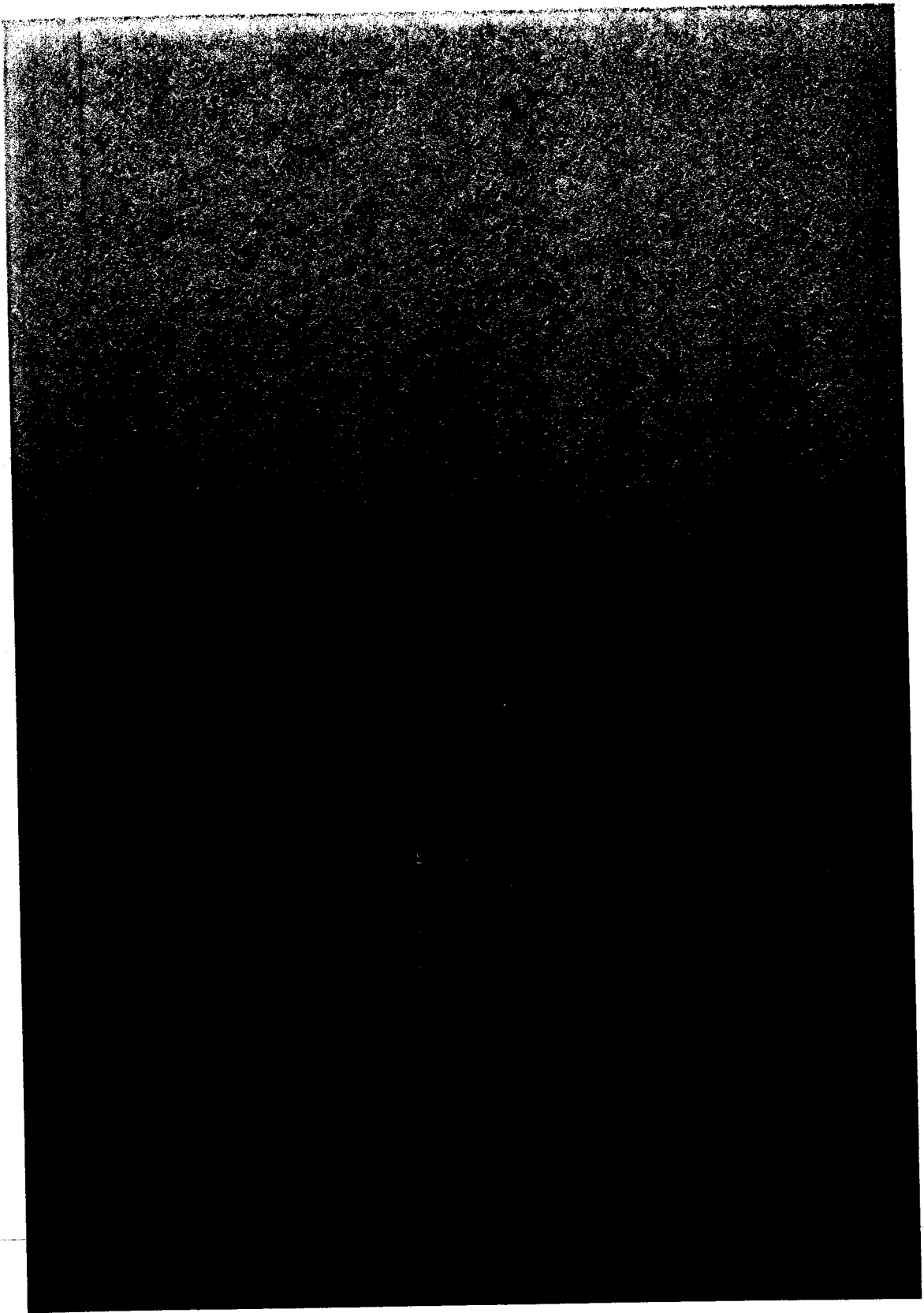




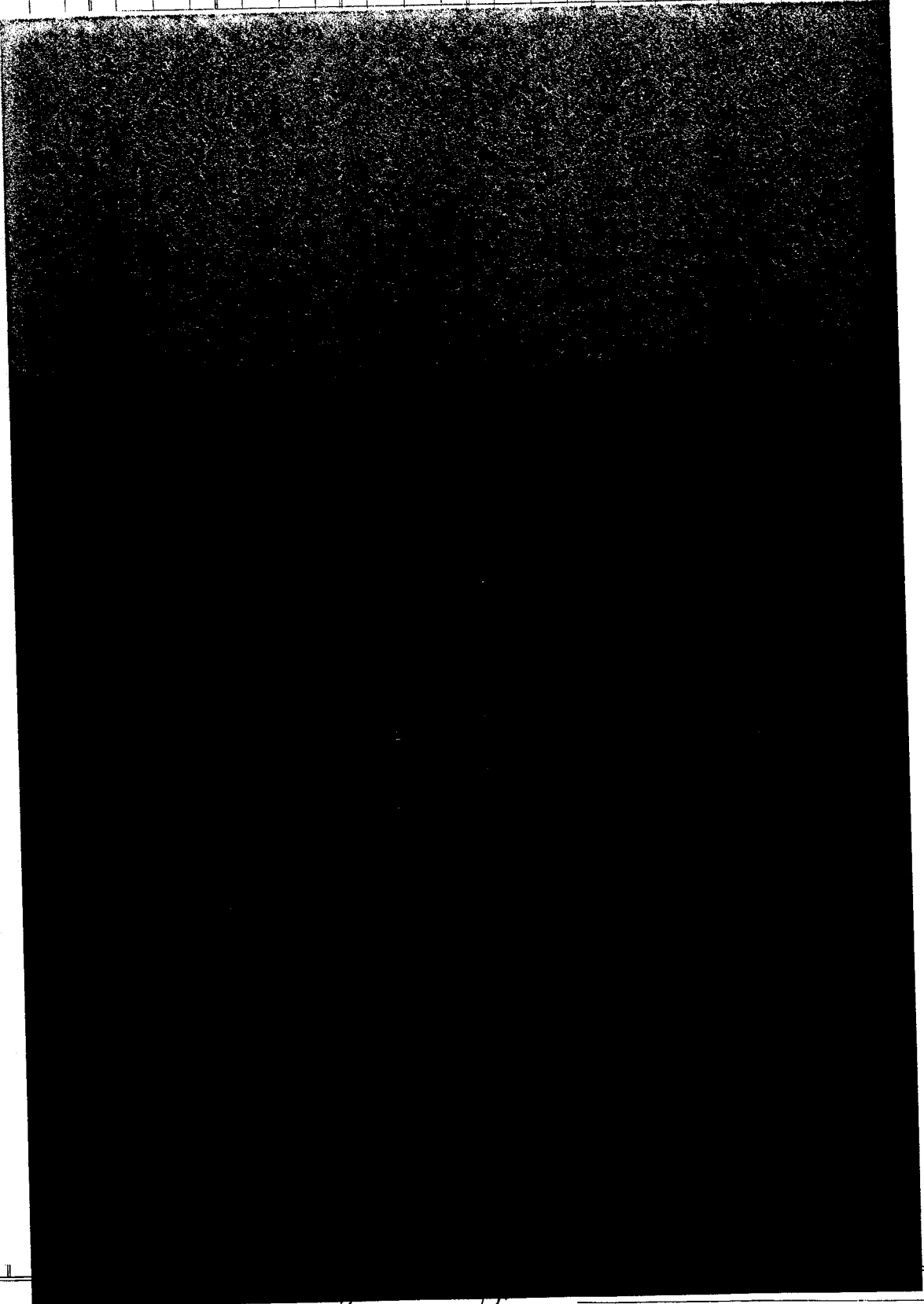






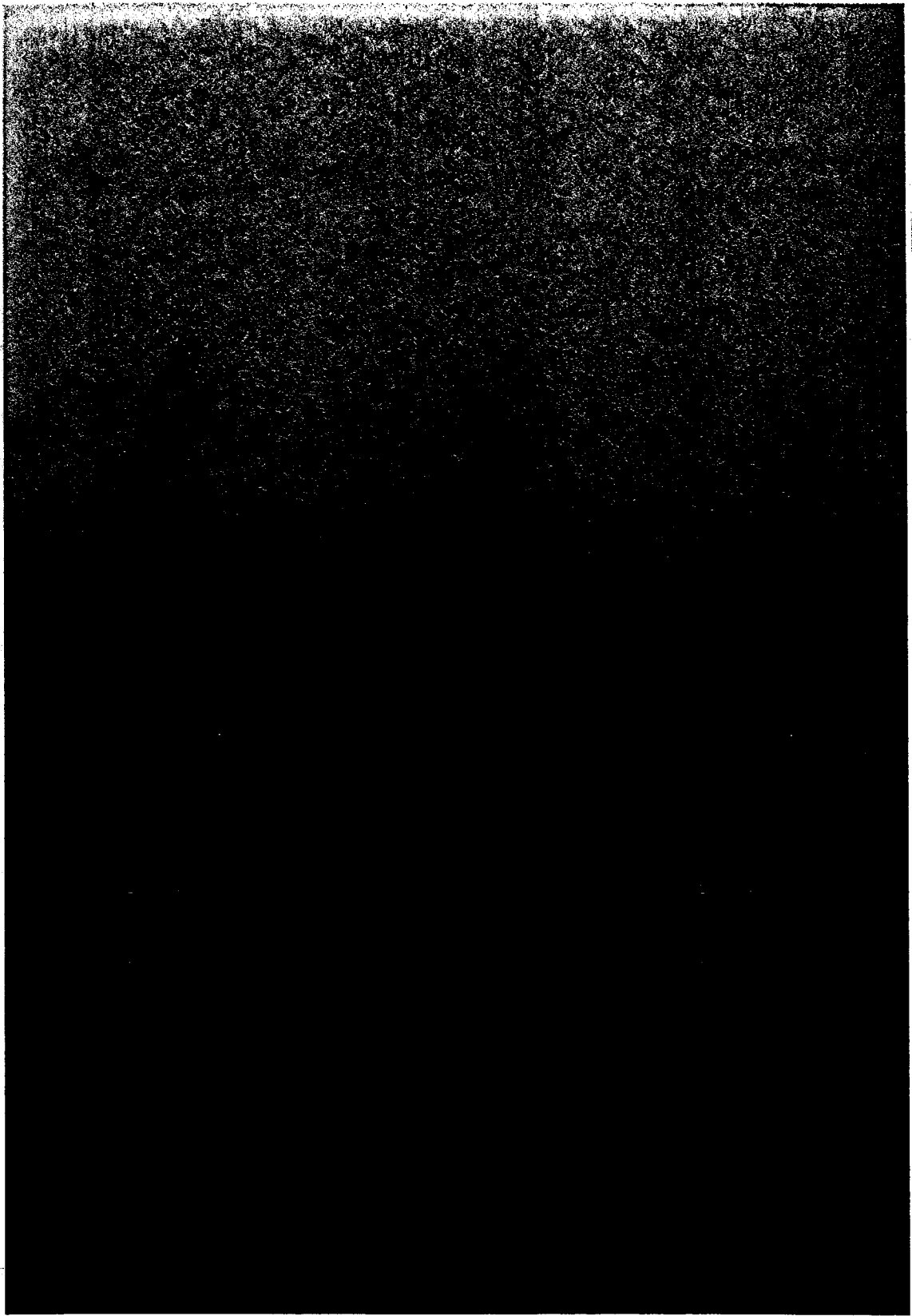


43-3
16

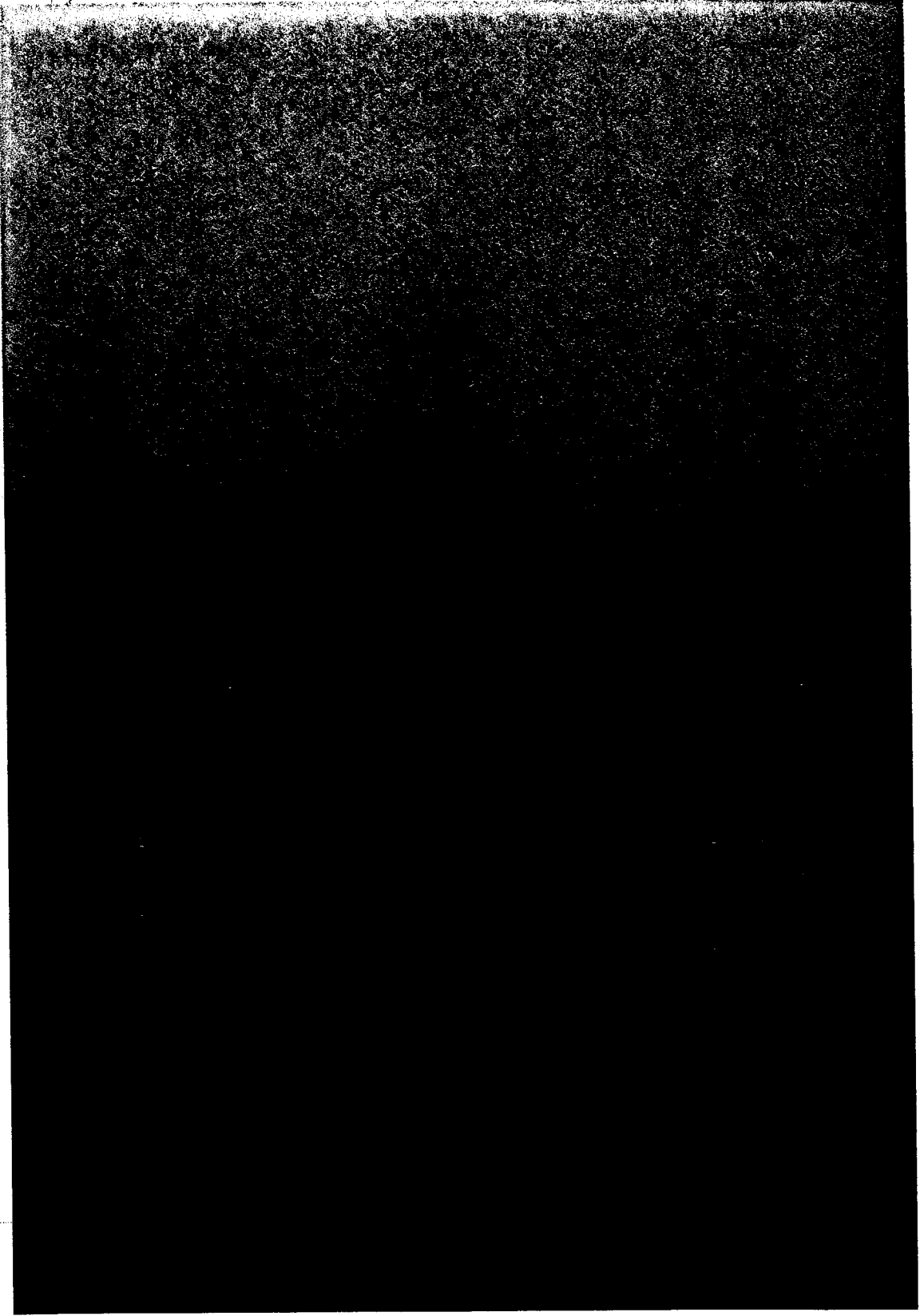


9/12/07
JAL

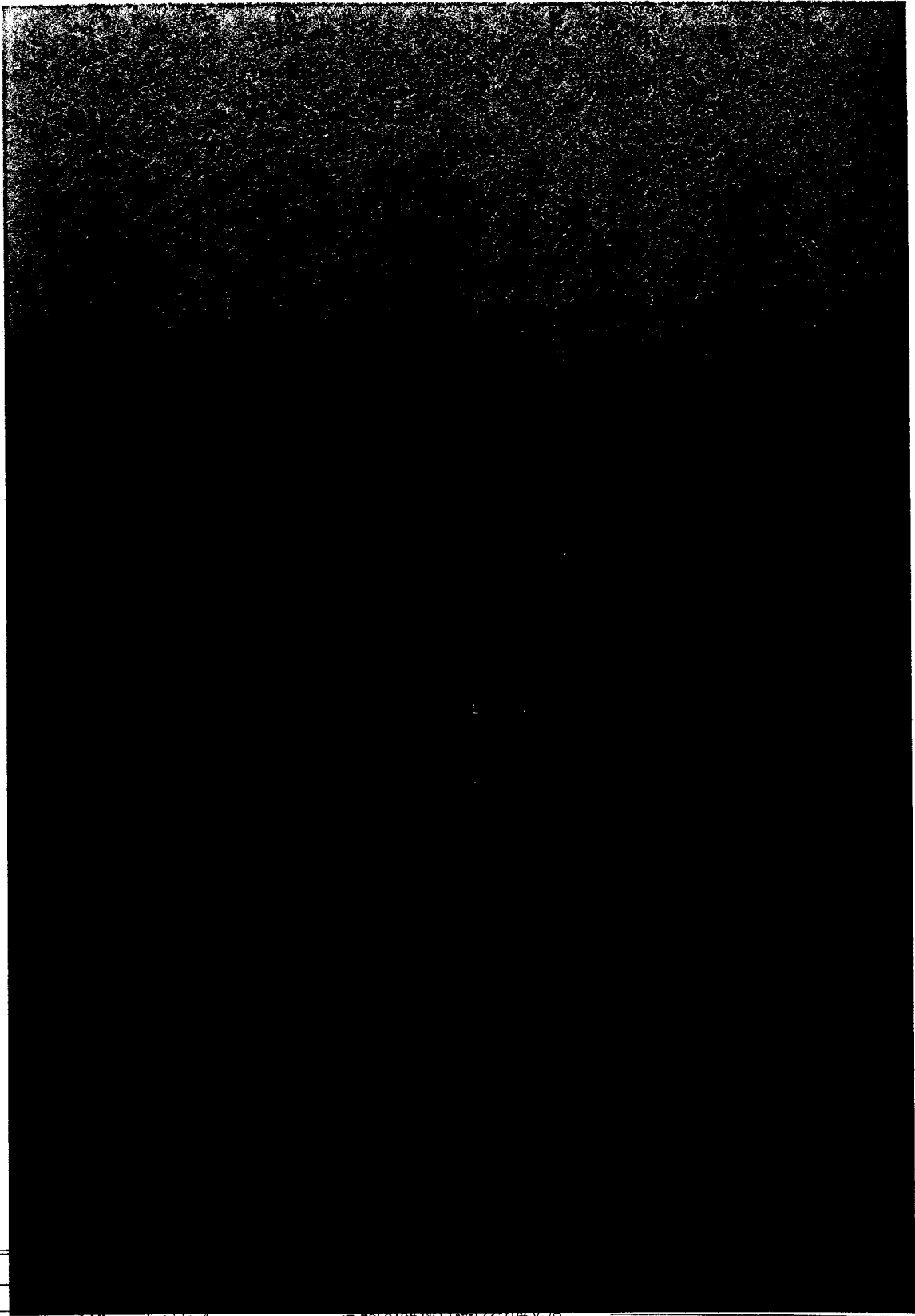
Flonda Power & Light
Glades Power Park Project
RCA #07-2214-1 Dkt #070432-EI
TYE 6/30/07



1-1

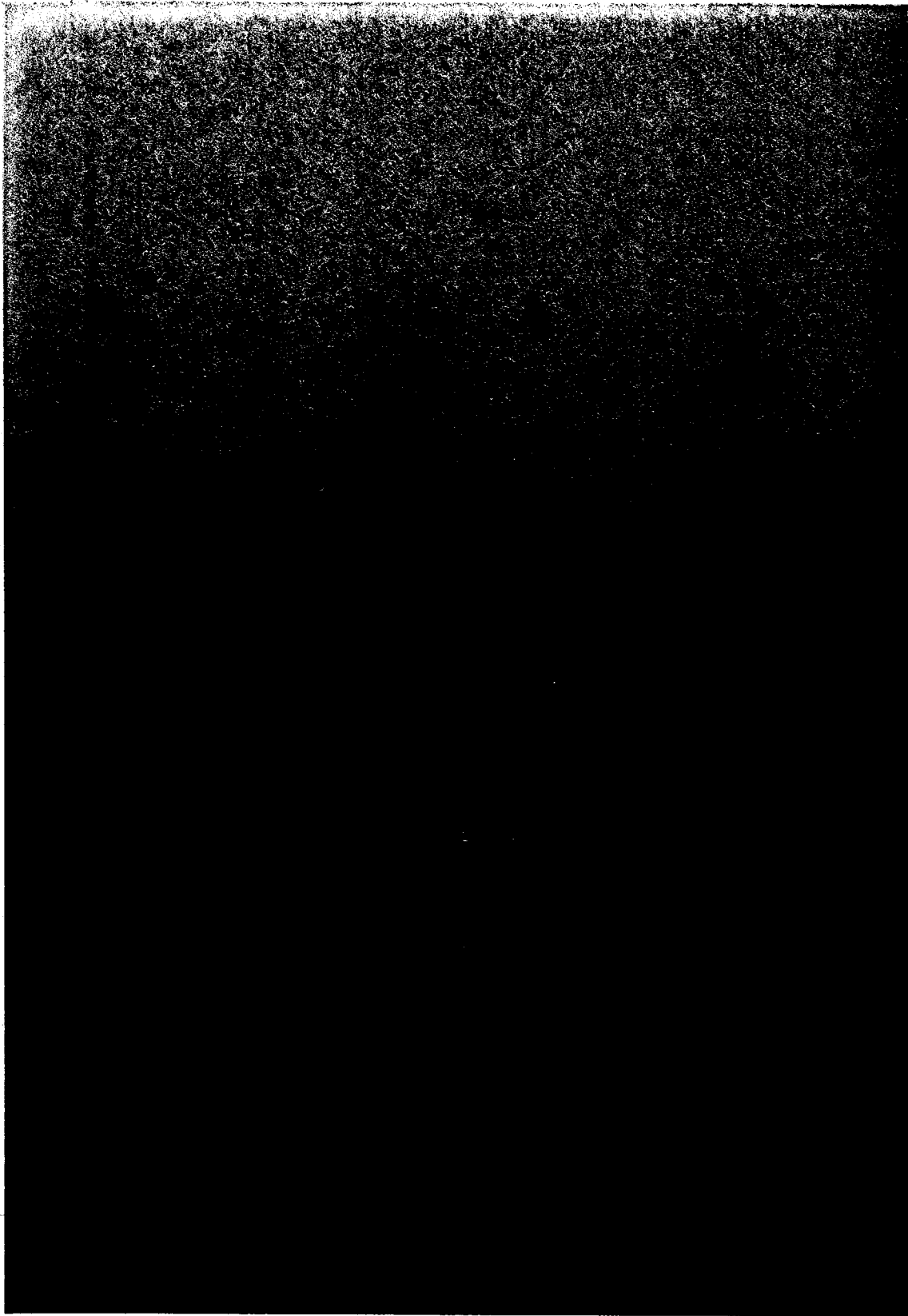


INTEGRITY BUSINESS FORMS, INC. (947) 699-2899 FAX (947) 699-4908	
13	
13	
13	
13	
13	

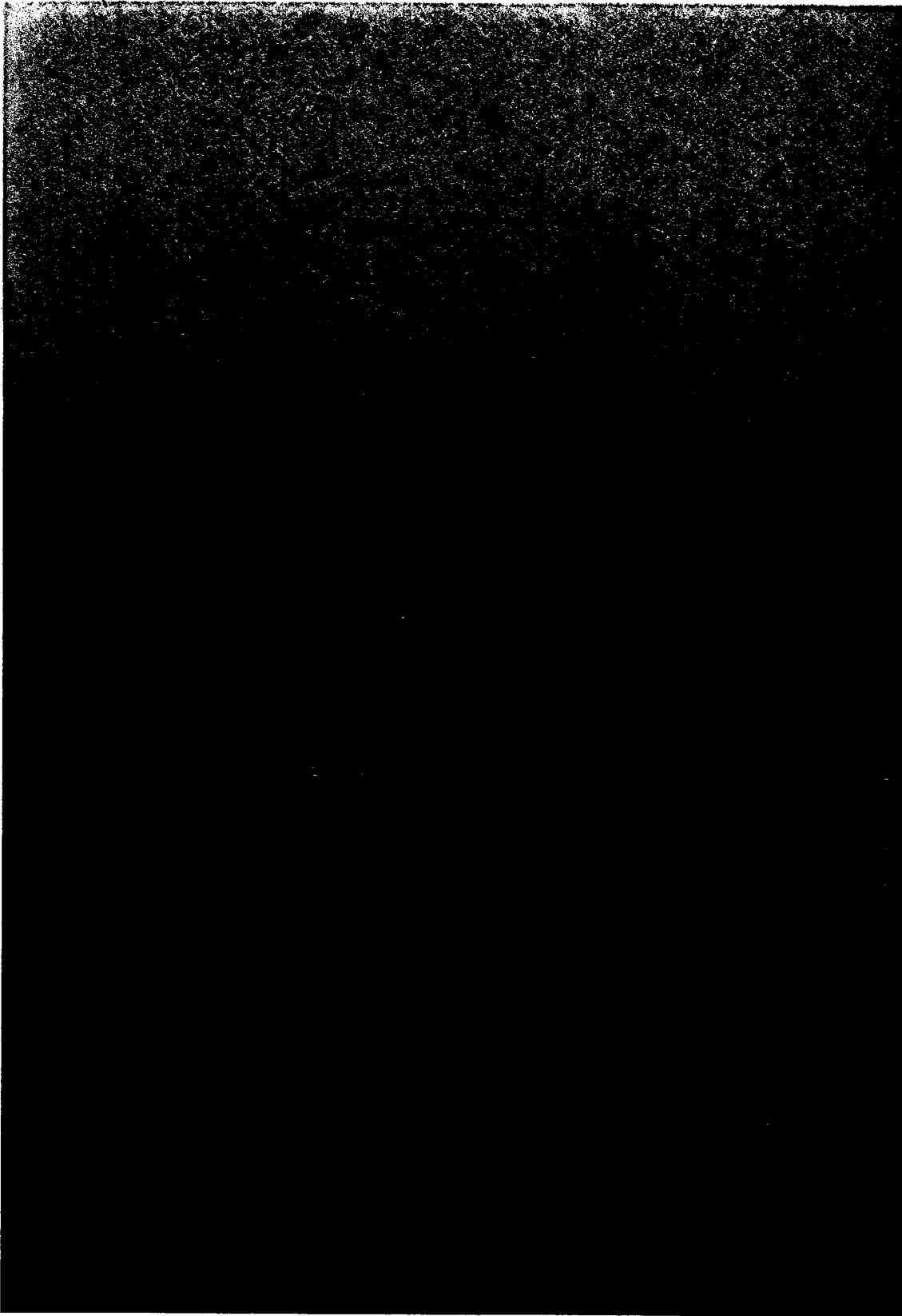


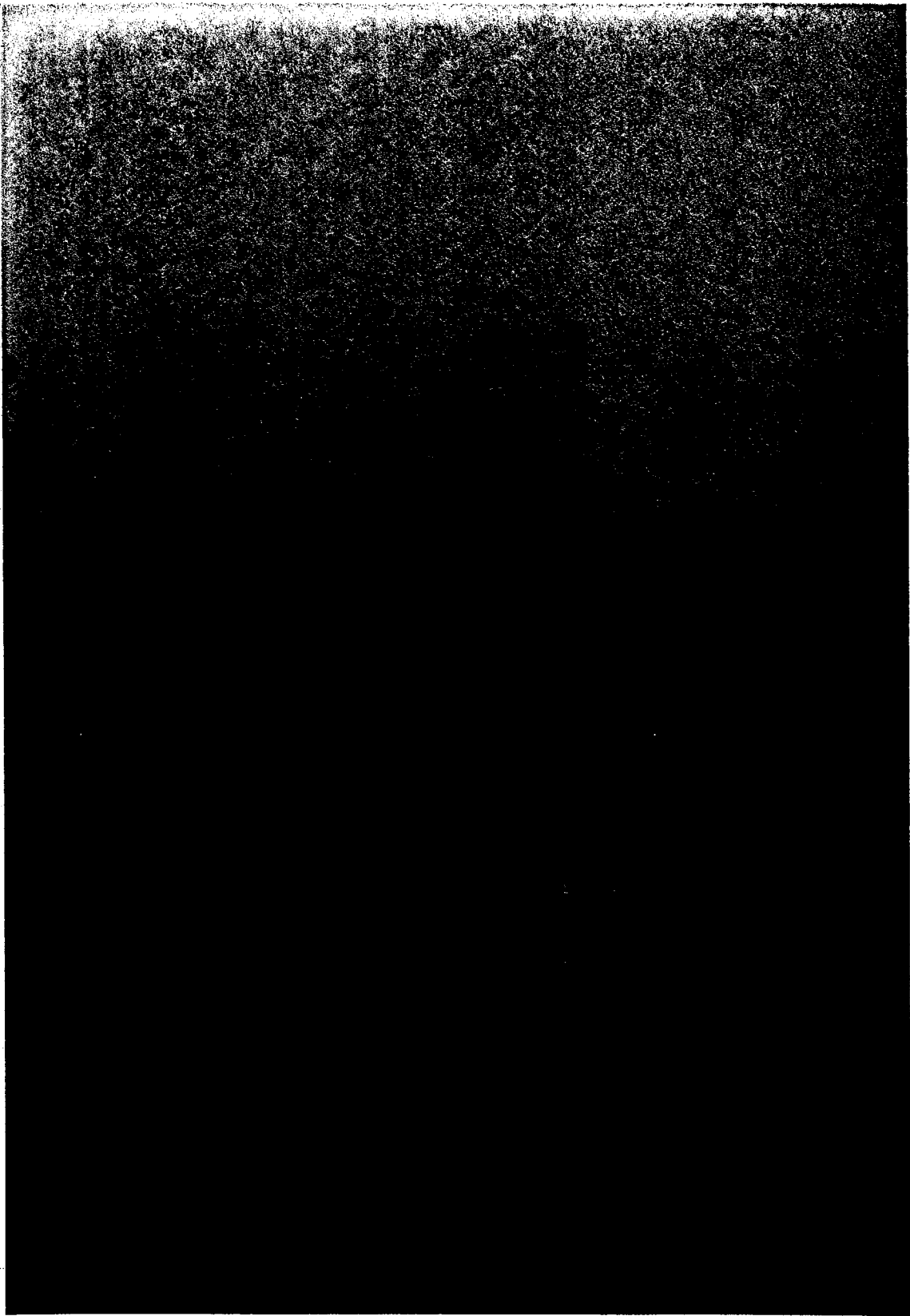
12/19/07
 12/19/07
 12/19/07

Florida Power & Light
 Glades Power Park Project
 BCA #07-221-A-1 Dkt #070432-EI

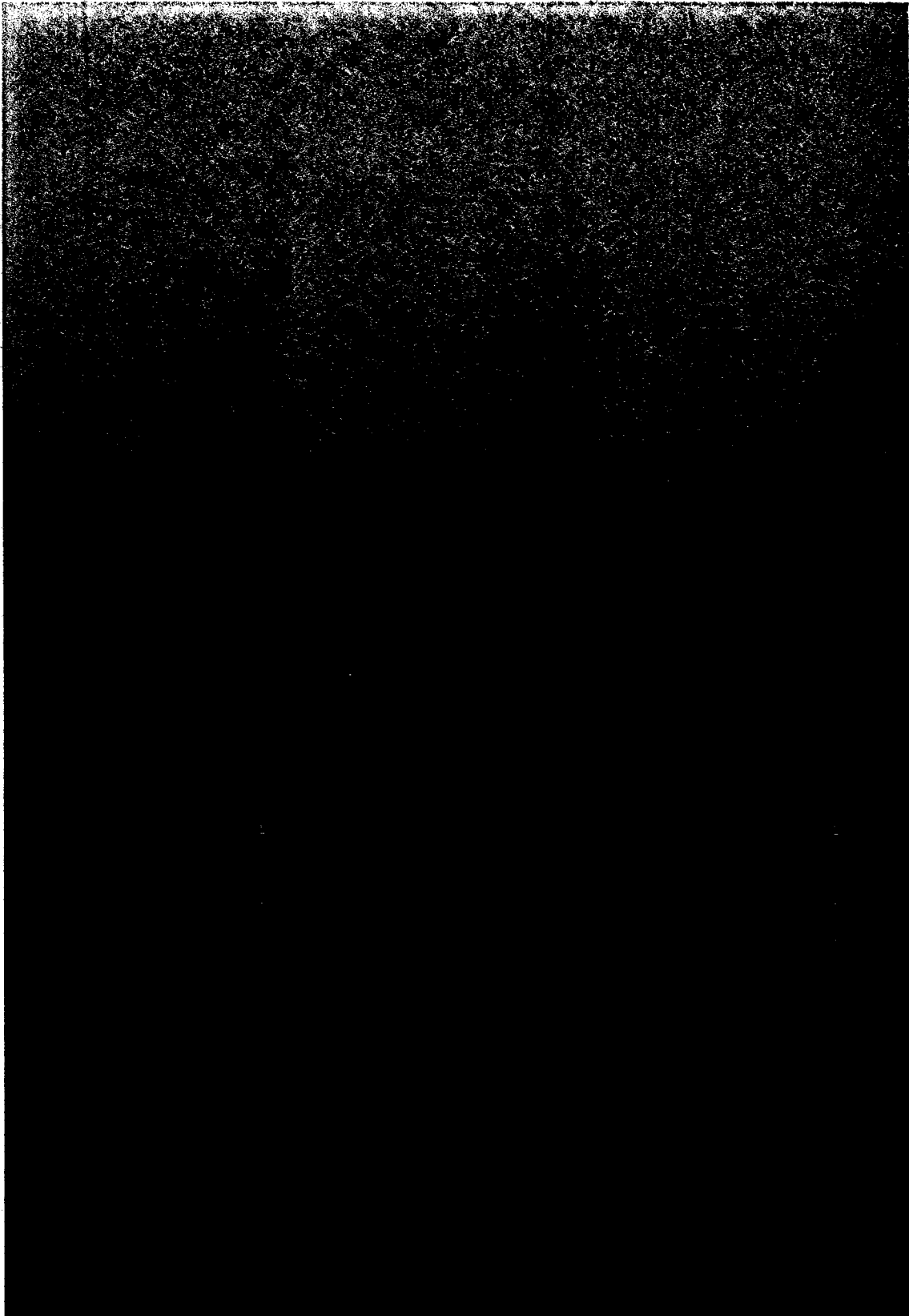


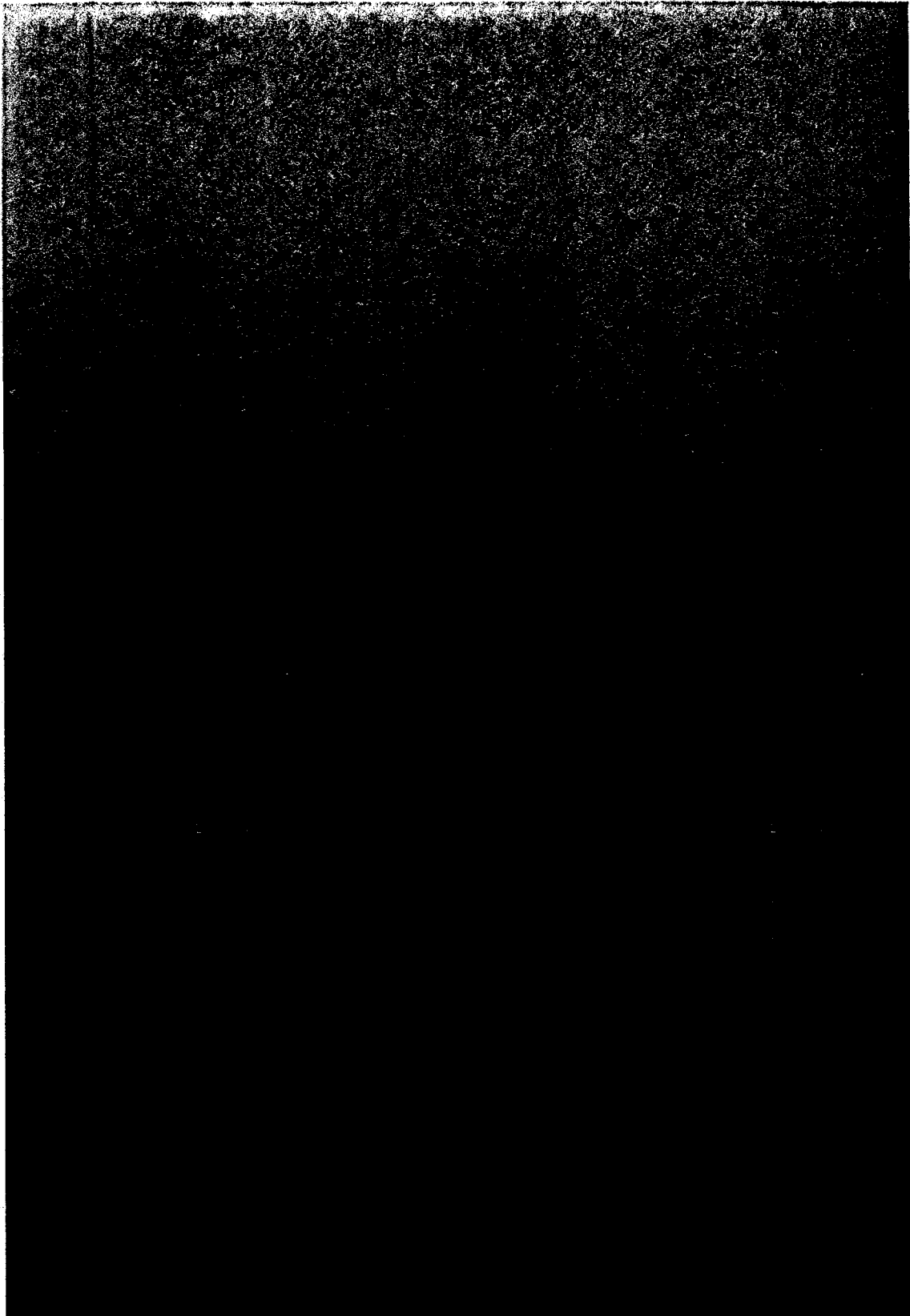
9.2





28

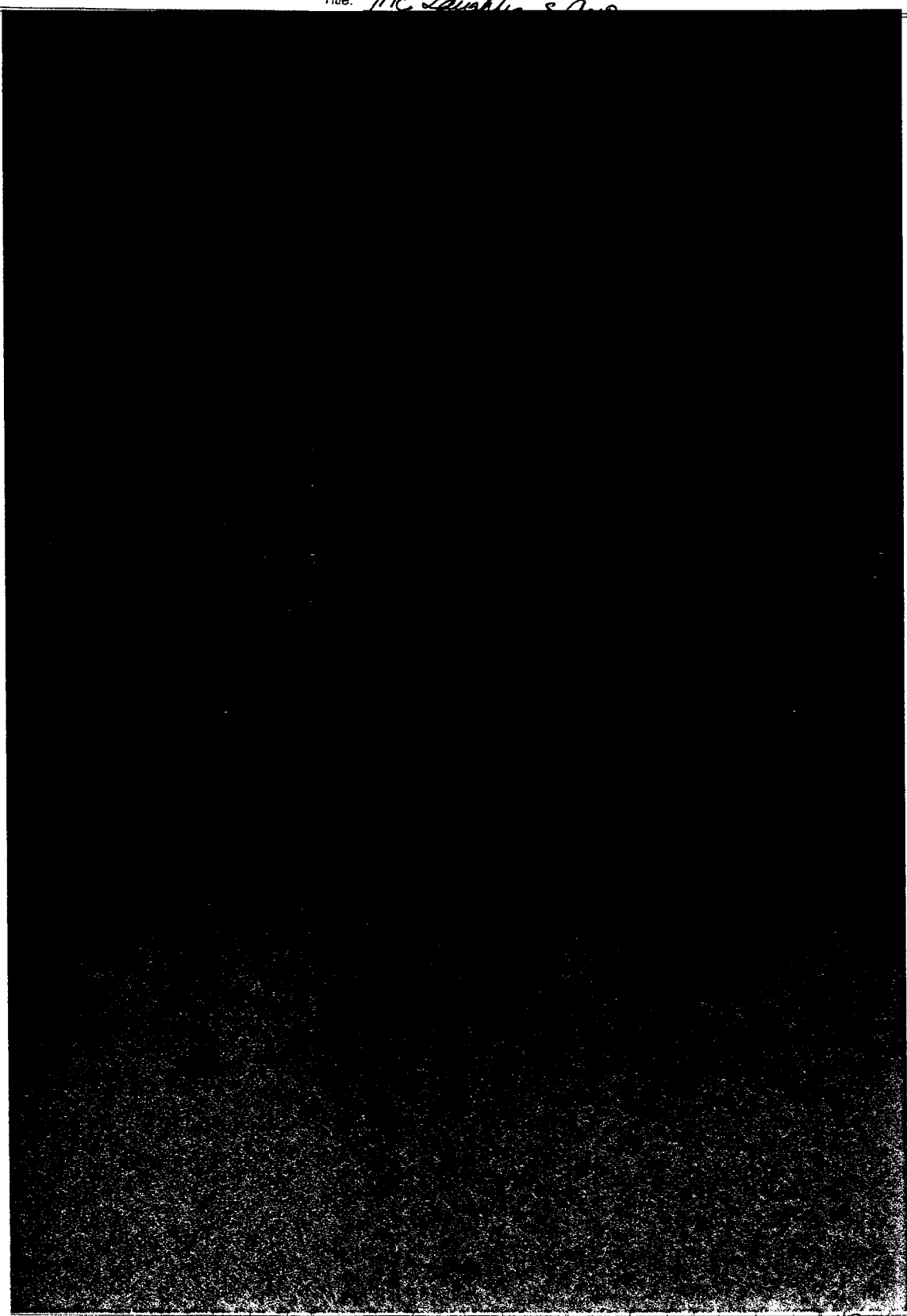




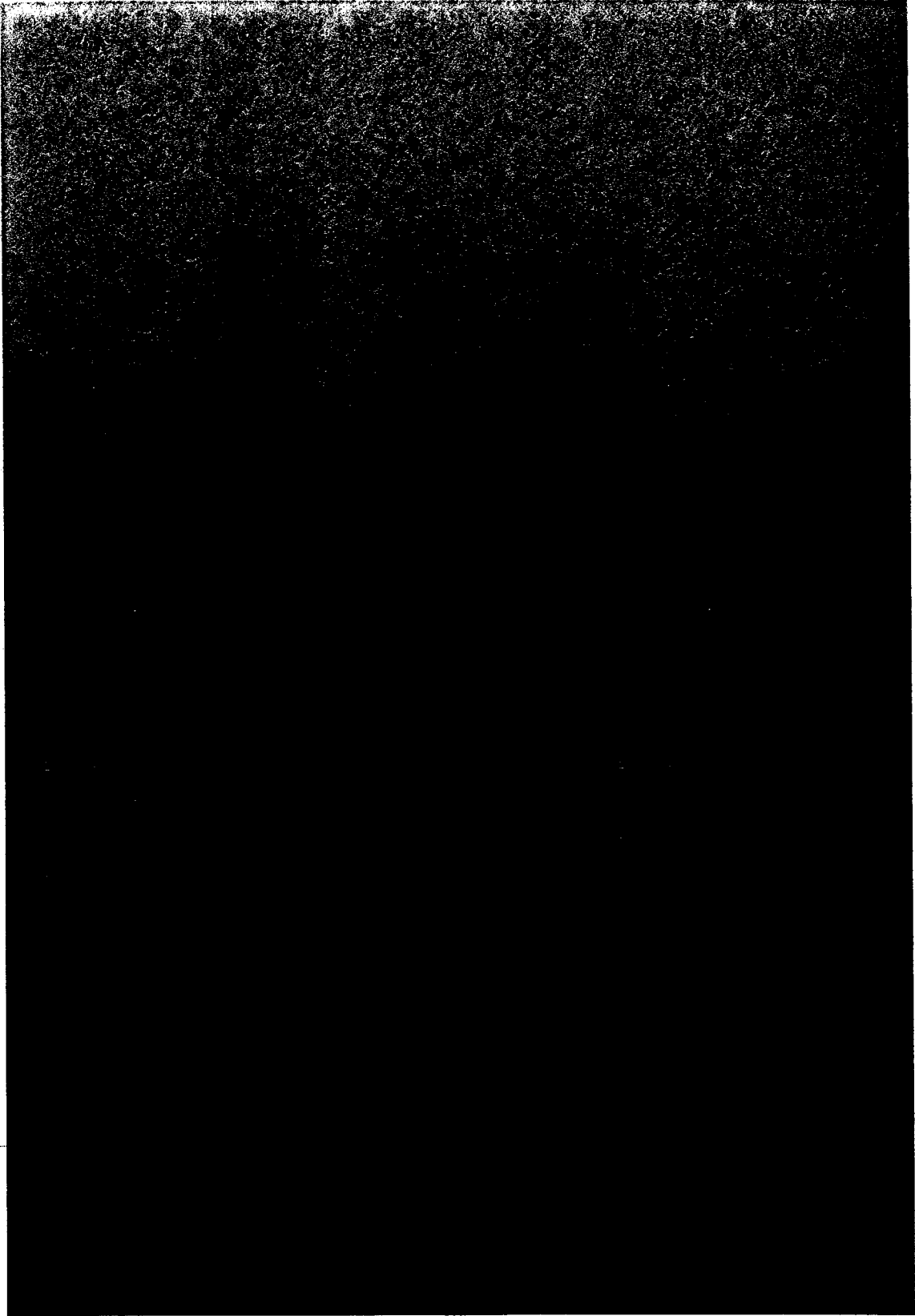
Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

rw
9/24/07
3/19/07

Title: *McLaughlin's Ave*

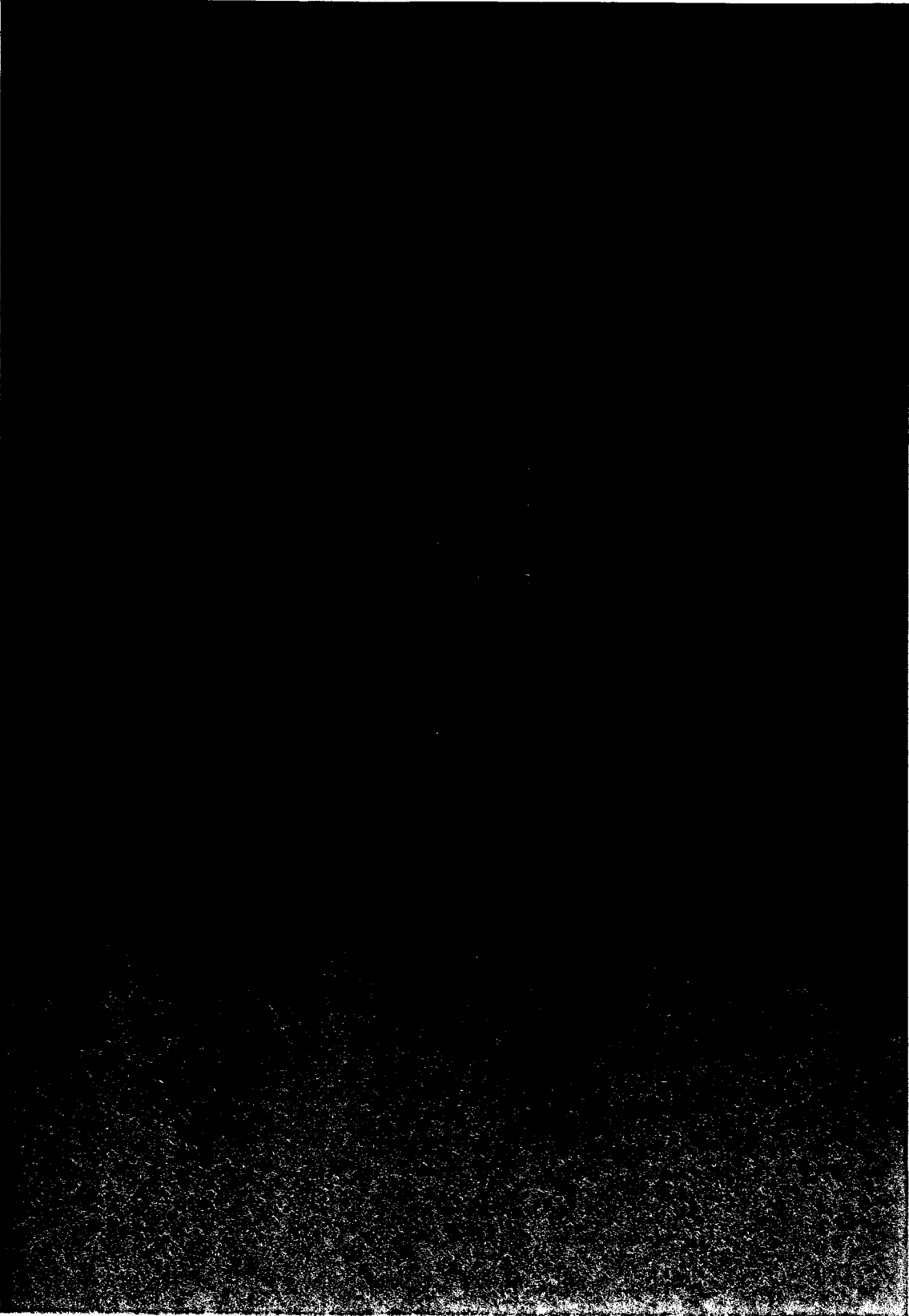


43-P
19



Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-EI
TYE 6/30/07

YN
9/27/07



43-3
821

Using the previous payroll analysis and based on current projection, [redacted] will be spending approximately 80% of her time on the Solid Fuel Project. Accordingly, 80% of relocation charges are allocated to this project as outlined below with the balance (20%) charged to O&M.

CONFIDENTIAL

Relocation Charges:

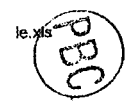
\$ 15,368.70 → *Yaan Processing Fee*
\$ 1,732.18
\$ 1,732.18

\$18,831.06

\$ 15,064.85 ←----- 983 0 98 606

SOURCE JK #6

Sample #58



A.A.

#157

04/03/2006

Dynamic List Display

1

Name	Pers.No.	A/AType	WD	ACCT	ER	LOC	Hours	Date
*							135	19.1%
*				856	0	98 606	44	8.2%
*				864	0	98 606	141 * excluded	
*				963	0	98 606	527	74.6%
*				4087	0	99 606	233 * excluded	
**							1,080.00	100.0%

Payroll hours posted from 09/26/2005 through 03/31/2006.

Based on existing payroll allocation for the above time period along with planned work on Coal/GCC Projects, the relocation expenditures will be allocated as follows (excludes time spent on FPLE Projects and Closed Project which were short term assignments).

Relocation expenditures to allocate

0858-98-000-000-806 : Martin IGCC Project
0983-99-000-000-806 Home Office Support - Coal
6842-92-000-000-806 Eng O&M
Total Relocation expenditures allocated

\$36,395.00

held home

2,268.31

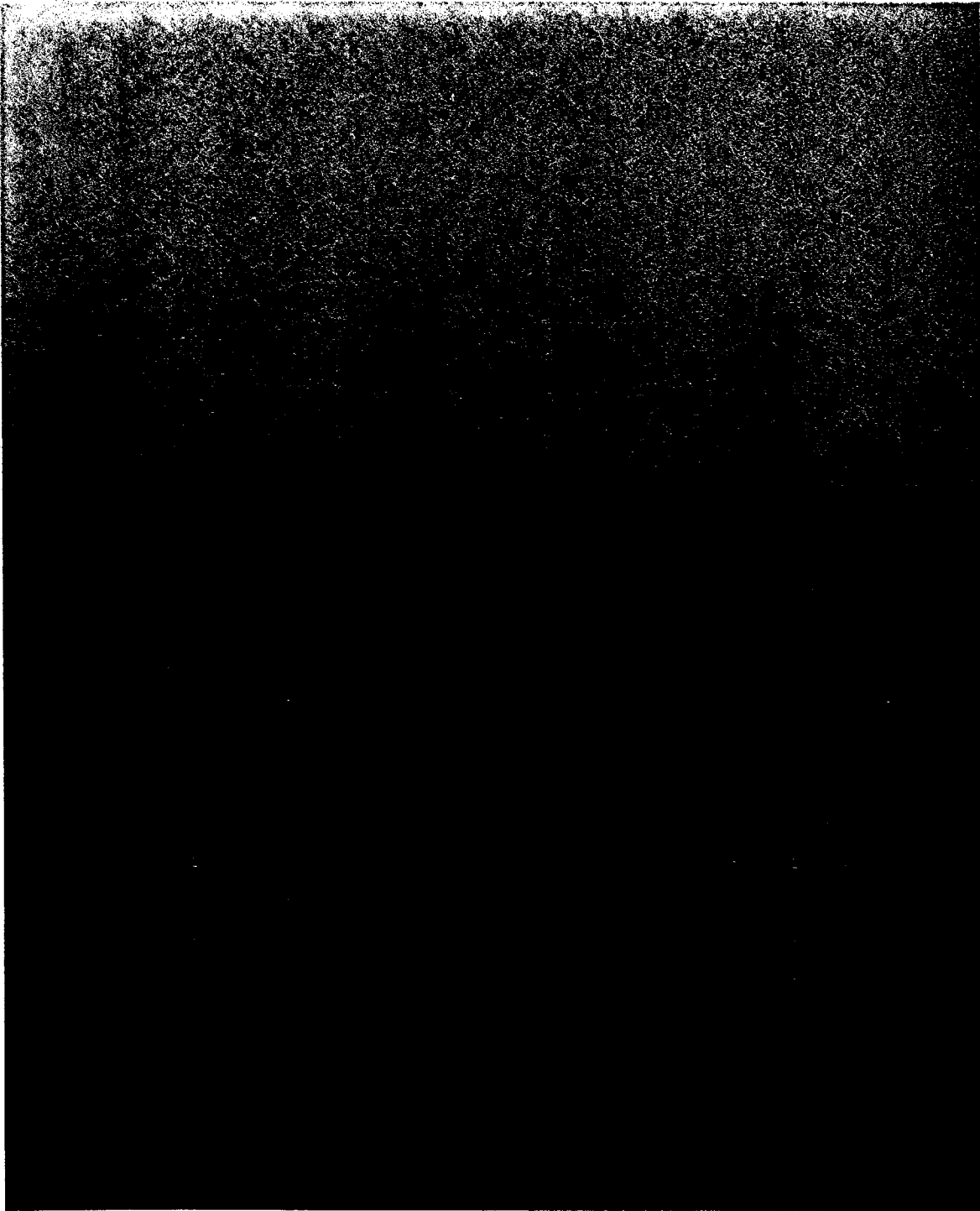
27,158.12

6,959.59

36,395.01

no

1-18



REPORT: 0X43-001-070829

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 002

COMPANY : 01

LEDGER DATE	JV#	PAGE#	SRC	STATUS	DATE	POSTED	CYC	ACCRUAL REVERSE	SCHEDULED INFORMATION START DATE	STOP DATE	FREQUENCY
200604	998	0024	50000	POSTED	04/13/2006		F	RU			(NOT SCHEDULED)

APPROVAL INFORMATION			ENTERED/LAST CHANGED INFORMATION			EXCEPTION APPROVAL INFORMATION				
DATE	TJLGE	PERSON	DATE	TIME	PERSON	LOC	SECT	DATE	TIME	PERSON
2006-04-07	11.58	T O HARRY	2006-04-04	15.13	LINDLEY GRAVES	0606	0000	2006-04-13	14.47	CHRISTINE RANDALL

BUSINESS MONTH CORRECTED: JAN-MAR 2006

REMARKS: TO PROPERLY ALLOCATE RELOCATION EXPENDITURES IN ACCORDANCE WITH EACH PERSONNEL'S PAST & PRESENT & FUTURE PAYROLL CHARGES.

Σ(A) = 52,029.40

SEL	D/C	NO	ER	CMF	SEC/U	LOC	AMOUNT	EAC	LCC	DESCRIPTION	GL ACCT	NO	ER	LOC	DL ACCT	EAC	PERCENT	TYPE
***>	D	00982	098	000	0000	0606	52,029.40	684		RELOCATION	183.520	00000	000	0606	000.0000	***	100.00	NOOP
***>	D	06841	092	000	0000	0606	-1,500.00	684	330	DOC#1900002214	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	-1,799.47	684	230	DOC#1900014300	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	35.00	684	220	DOC#5000015807	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	-582.40	684	150	DOC#1900009536	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	-26,935.38	684	700	DOC#1900024635	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	832.88	684	600	DOC#1900019964	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	19,205.77	684	300	DOC#1900019939	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	06841	092	000	0000	0606	1,078.50	684	500	DOC#1900005032	506.100	00000	000	0606	000.0000	***	100.00	OPER
***>	D	00856	098	000	0000	0606	2,268.31	684		RELOCATION	183.530	00000	000	0620	000.0000	***	100.00	NOOP
***>	D	00983	098	000	0000	0606	27,168.12	684		RELOCATION	183.520	00000	000	0606	000.0000	***	100.00	NOOP
***>	D	06841	092	000	0000	0606	29,436.43	684		RELOCATION	506.100	00000	000	0606	000.0000	***	100.00	OPER

BATCH TOTAL: 81,465.83 TOTAL ENTRIES: 12

30a Moving Exp.
 15a Exp. for house hunting in WPB
 23a Temporary Living expenses
 33a 2 trucks
 7a Home purchasing exp.

SOURCE DR #5

CONFIDENTIAL

Sample # 25

Title: Relocation Costs
 Florida Power & Light
 Glades Power Park Project
 RCA #07-2214-1 Dkt #070432-E1
 TYE 6/30/07

PBC

ST

YH
4/26/07

VISITOR BUSINESS FORMS, INC. Phone (817) 658-3838 Fax (817) 658-4828 Email info@visitors.com

43-3
21-8

YN
2/25/07

43-2/1

200604	50000	ECJUNO	00898	0684	98	983	606	606.0	M	12,028.40	0.0	183520	RELOCATION	9999	DC110240024	183520	606	14-Apr-06
200604	50000	ECJUNO	00898	0684	98	983	606	606.0	M	1,029.30	0.0	183520	RELOCATION	9999	DC114480148	183520	606	28-Apr-06
200708	50000	ECJUNO	00148	0684	98	983	606	606.0	M	6,962.86	0.0	183575	RELO:WELLS	9999	DC111280128	183575	606	21-May-07

72,071.76

CONFIDENTIAL

200512	50000	ECJUNO	00898	0684	98	983	606	606.0	M	16,064.85	0.0	183520	LE THUY RELOCATION					
200512	50000	ECJUNO	00898	0684	98	983	606	606.0	M	12,000.00	0.0	183520	RELOCATION					
200603	50000	ECJUNO	00898	0684	98	983	606	606.0	M	2,413.79	0.0	183520	200602 FPLE CHARGEBACK					
200603	50000	ECJUNO	00898	0831	98	983	606	606.0	M	1,184.88	0.0	183520	200602 FPLE CHARGEBACK					
200604	50000	ECJUNO	00898	0684	98	983	606	606.0	M	27,468.12	0.0	183520	LE RELOCATION					

43-2/1

43-2/1

43-3
21

TOTAL 126,314.83

43-2/1

43-3/82-1

Florida Power & Light
Glades Power Park Project
RCA #07-221-4-1 Dkt #070432-E1
TYE 6/30/07

Title: Relocation

SOURCE DR #1

43-3
21-3

YU
9/26/07

Title: *Audit Finding*

CONFIDENTIAL

43-3

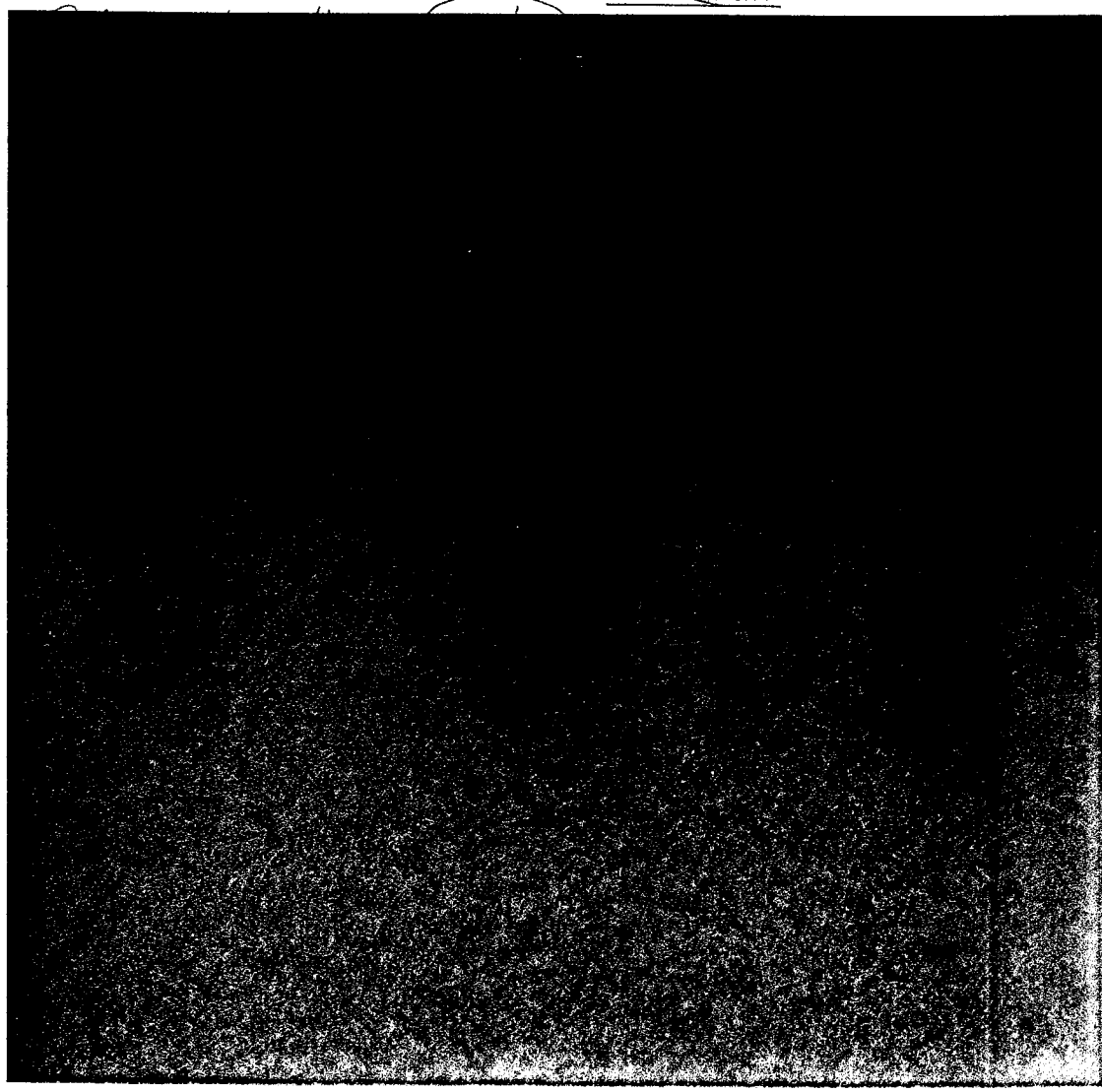
<u>Item #</u>	<u>Description</u>	<u>Amount</u>
25	Relocation	52,029.40
CD	Relocation	14,059.50
CD	Relocation	12,000.00
CD	Relocation	5,992.96
57	Relocation	27,168.12
58	Relocation	15,064.85
		<u>126,314.83</u>

43-2/1

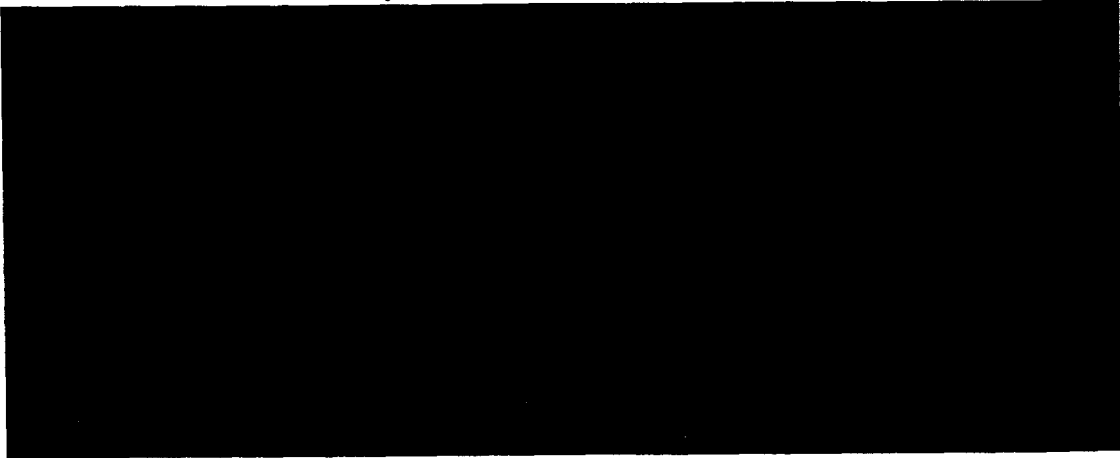
<u>Item #</u>	<u>Description</u>	<u>Amount</u>
Vice President of Engineer Travel Expense		
93	The primary vendor for the advanced technology considered at the FGPP project are located in Japan. The trip to Japan was taken by Vice-president of	4,148.14
94	Engineering & Construction to solicit competitive, favorable equipment pricing for three major pieces of equipment: the boiler, steam turbine & pollution control equipment.	4,900.00
	TOTAL	<u>9,048.14</u>

43-3 43-3/29-2

43-4



Outreach & Community Coordinator



	Copy of Educational Materials for Community Outreach		
89	Color Copies-K DEPP	1,792.00	43-3 p.7
90	Glades Collateral Copies	2,300.00	43-3 p.7
92	Color Copies-K DEPP	3,404.00	43-3 p.7
94	Glades Collateral Copies	4,900.00	43-3 p.7
	TOTAL	<u>(D) 12,396.00</u>	

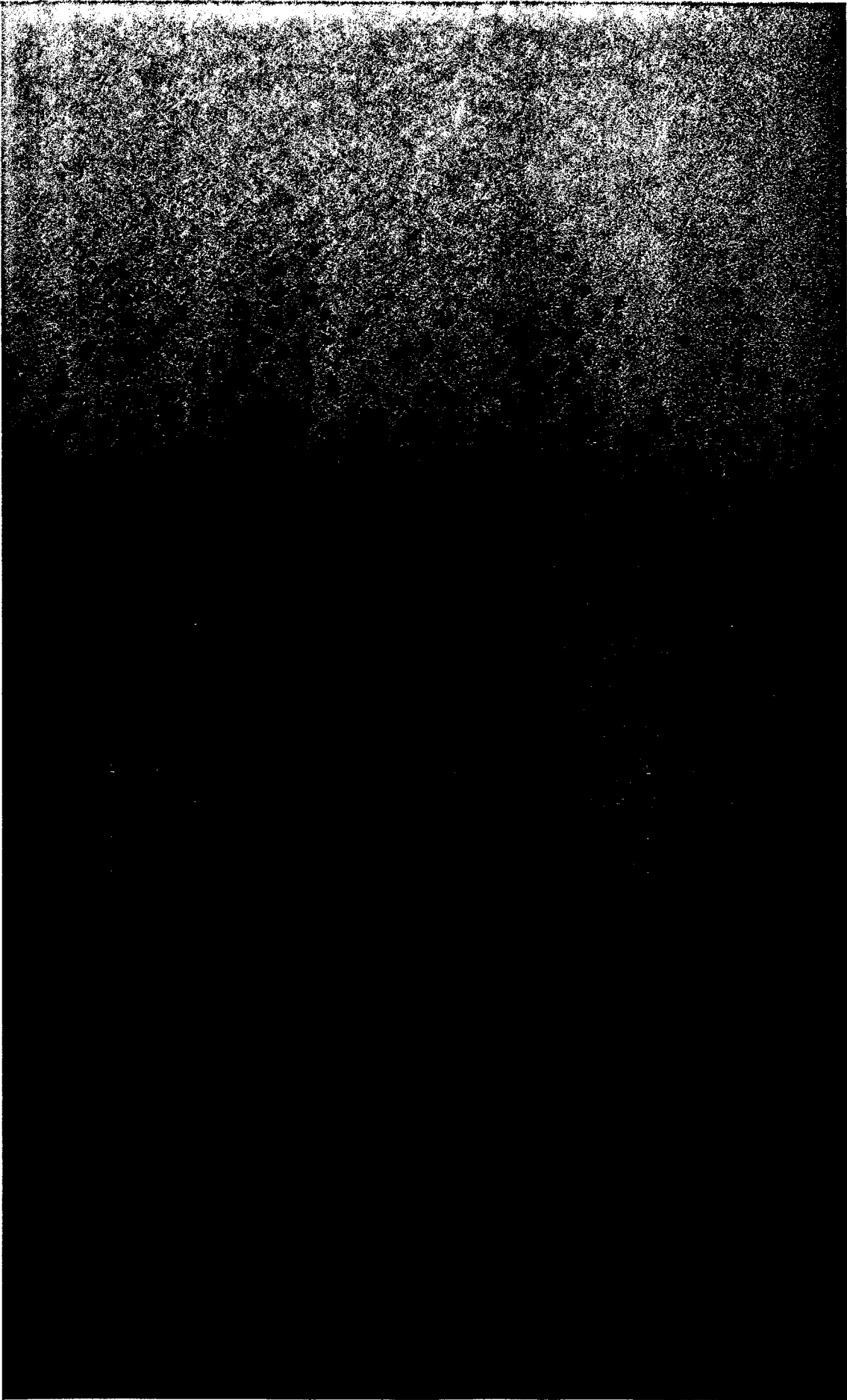
	Legal Services,		
41	Legal Services	23,883.40	43-3/20
42	Legal Services	23,375.22	43-3/20
43	Legal Services	43,080.85	43-3/20
CD	Fple chg back Jan 06FPL ENERGY	2,811.02	
CD	Fple chg back Mar 06FPL ENERGY	3,490.37	
CD	Fple chg back Aug 06FPL ENERGY	3,492.25	
CD	Fple chg back Jun 06FPL ENERGY	4,050.77	
CD	Fple chg back Sep 06FPL ENERGY	4,237.55	
CD	Fple chg back Jan 07FPL ENERGY	4,505.19	
CD	Fple chg back Oct 06FPL ENERGY	5,239.65	
CD	Fple chg back June 0FPL ENERGY	5,406.34	
CD	Fple chg back Feb 07FPL ENERGY	5,412.31	
CD	Fple chg back May 07FPL ENERGY	5,723.78	
CD	Fple chg back Apr 06FPL ENERGY	6,308.03	
CD	Fple chg back Aug 06FPL ENERGY	6,980.56	
CD	Fple chg back Apr 07FPL ENERGY	7,072.40	
CD	Fple chg back Feb 06FPL ENERGY	7,223.43	
CD	Fple chg back Mar 07FPL ENERGY	7,992.38	
CD	FPLE CHG BACK ACCRUAL	8,599.54	
CD	Fple chg back Apr 07FPL ENERGY	8,679.57	
CD	Fple chg back Jul 06FPL ENERGY	9,175.95	
CD	Fple chg back Dec 06FPL ENERGY	9,966.28	
CD	Fple chg back Mar 06FPL ENERGY	10,274.40	
CD	Fple chg back Jan 07FPL ENERGY	10,389.00	
CD	Fple chg back Nov 06FPL ENERGY	11,025.11	
CD	Fple chg back Mar 07FPL ENERGY	11,348.77	
CD	Fple chg back Jun 06FPL ENERGY	12,111.00	
CD	Fple chg back June 0FPL ENERGY	12,149.62	
CD	Fple chg back Sep 06FPL ENERGY	12,985.00	
CD	Fple chg back Feb 07FPL ENERGY	13,063.57	
CD	Fple chg back Nov 06FPL ENERGY	13,171.10	
CD	Fple chg back Jul 06FPL ENERGY	14,012.17	
CD	Fple chg back Mar 07FPL ENERGY	14,502.95	

43-3
227
P. 2

CD	Fple chg back June 0FPL ENERGY	17,250.00	
CD	Fple chg back Dec 06FPL ENERGY	20,321.94	
CD	Fple chg back May 07FPL ENERGY	25,555.73	
	TOTAL	<u>(B) 404,867.20</u>	43-3/22-2

43-3
99-1

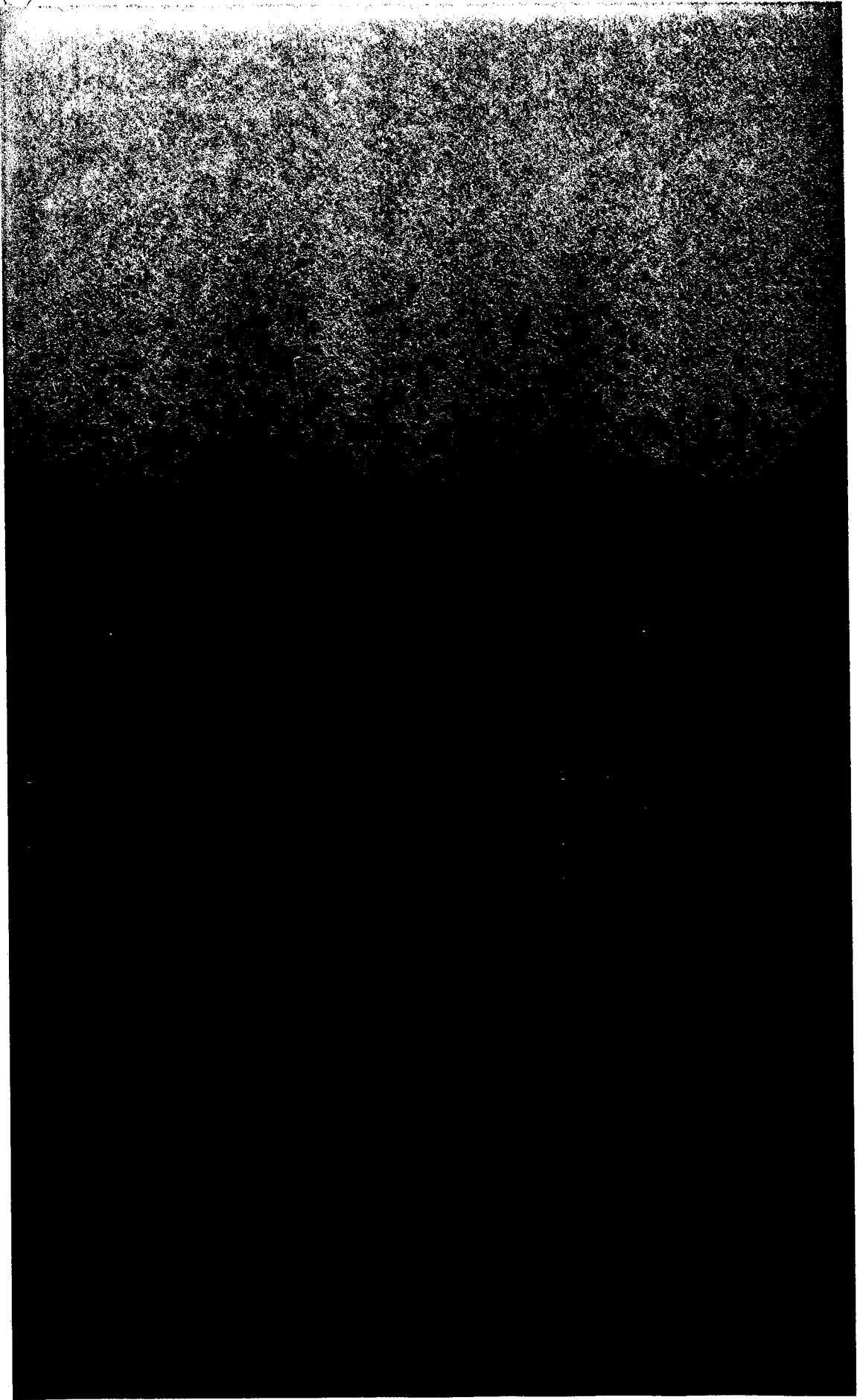
10
28



Book's D...

141
57

12/1



43-3
2-22
P.3

C:\Data Files\Glada Power\COPY of EGPP Project Costs details.xls P.3

