

Exhibit B

REDACTED

090007-EI

REDACTED DOCUMENTS

COM _____
ECR _____
GCL _____
OPC _____
RCP 1 _____
SSC _____
SGA _____
ADM _____
CLK _____

DOCUMENT NUMBER-DATE

06537 JUN 30 8

FPSC-COMMISSION CLERK

41-2

ppc

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING MONTH	RATE CODE	ECRC REVENUES	BILLING KWH	ECRC FACTOR PER ORDER cents/kWh	CALCULATED ECRC REVENUES (Column (6)/100)*Column (5)
	200811	165	\$469.91	1,342,600	0.035	\$469.91 X
	200811	165	\$313.60	896,000	0.035	\$313.60
	200811	165	\$354.76	1,013,600	0.035	\$354.76
	200811	165	\$365.26	1,043,600	0.035	\$365.26
	200811	165	\$459.34	1,312,400	0.035	\$459.34
	200811	165	\$390.88	1,116,800	0.035	\$390.88
	200811	165	\$311.64	890,400	0.035	\$311.64
	200811	165	\$451.92	1,291,200	0.035	\$451.92
	200811	165	\$416.22	1,189,200	0.035	\$416.22
	200811	165	\$464.52	1,327,200	0.035	\$464.52
	200811	165	\$473.20	1,352,000	0.035	\$473.20
	200811	165	\$1,557.22	4,449,200	0.035	\$1,557.22 X
	200811	165	\$646.24	1,845,400	0.035	\$646.24 X
	200811	165	\$956.48	2,732,800	0.035	\$956.48
	200811	165	\$353.22	1,009,200	0.035	\$353.22
	200811	165	\$380.52	1,067,200	0.035	\$380.52
	200811	165	\$329.20	940,560	0.035	\$329.20
	200811	165	\$440.02	1,257,200	0.035	\$440.02
	200811	165	\$1,000.72	2,859,200	0.035	\$1,000.72
	200811	165	\$513.91	1,468,320	0.035	\$513.91
	200811	165	\$282.10	806,000	0.035	\$282.10
	200811	165	\$371.91	1,062,600	0.035	\$371.91
	200811	165	\$436.52	1,247,200	0.035	\$436.52
	200811	165	\$387.10	1,105,000	0.035	\$387.10
	200811	165	\$536.90	1,534,000	0.035	\$536.90
	200811	165	\$1,902.35	5,435,280	0.035	\$1,902.35
	200811	165	\$552.47	1,578,480	0.035	\$552.47
	200811	165	\$303.49	867,120	0.035	\$303.49
	200811	165	\$454.86	1,299,600	0.035	\$454.86
	200811	165	\$372.82	1,065,200	0.035	\$372.82
	200811	165	\$792.96	2,265,600	0.035	\$792.96 X
	200811	165	\$437.56	1,250,160	0.035	\$437.56 X
	200811	165	\$527.02	1,505,760	0.035	\$527.02
	200811	165	\$903.56	2,581,600	0.035	\$903.56
	200811	165	\$239.12	683,200	0.035	\$239.12
	200811	165	\$2,328.48	6,652,800	0.035	\$2,328.48 X
	200811	165	\$343.00	980,000	0.035	\$343.00
	200811	165	\$240.24	686,400	0.035	\$240.24
	200811	165	\$370.86	1,059,600	0.035	\$370.86
	200811	165	\$441.84	1,262,400	0.035	\$441.84
	200811	165	\$870.02	2,485,760	0.035	\$870.02
	200811	165	\$348.88	986,800	0.035	\$348.88
	200811	165	\$805.56	2,301,600	0.035	\$805.56
	200811	165	\$454.44	1,298,400	0.035	\$454.44
	200811	165	\$531.16	1,517,600	0.035	\$531.16
	200811	165	\$309.12	883,200	0.035	\$309.12
	200811	165	\$608.86	1,739,600	0.035	\$608.86
	200811	165	\$301.56	881,600	0.035	\$301.56
	200811	165	\$162.54	464,400	0.035	\$162.54
	200811	165	\$418.54	1,195,831	0.035	\$418.54
	200811	165	\$454.30	1,298,000	0.035	\$454.30
	200811	165	\$497.84	1,422,400	0.035	\$497.84
	200811	165	\$395.22	1,129,200	0.035	\$395.22
	200811	165	\$358.40	1,024,000	0.035	\$358.40
	200811	165	\$597.10	1,706,000	0.035	\$597.10 X
	200811	165	\$1,095.08	3,128,800	0.035	\$1,095.08 X

X Recalculated

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CONFIDENTIAL

DOCUMENT NUMBER - DATE

06537 JUN 30 8

FPSC-COMMISSION CLERK

A

WWS 511269

COMPANY: FPL
TITLE: SAMPLE OF SOURCE CODES 50'S
PERIOD: TYE 12/31/08
DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29
AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
1	\$ (103,853.00)	Item 1 and Item 3 total \$129,817.000 The \$129,817.00 is to reclass charges to comply with audit request 10PSC-04-0987-PAA-EI asking FPL to net study cost included in Environmental related studies included in base rates.	X	X	X	X
2	\$ (53,023.00)	Journal entry to remove ECRC costs related to a FPSC audit adjustment for research and development expenses.	X	X	X	X
3	\$ (25,993.78)	Item 1 and Item 3 total \$129,817.000 The \$129,817.00 is to reclass charges to comply with audit request 10PSC-04-0987-PAA-EI asking FPL to net study cost included in Environmental related studies included in base rates.	X	X	X	X
4	\$ [REDACTED]	Vendor: ESI GROUP INC. Vendor charges related to providing scaffolding services to conduct the NDE (Non-destructive Examination) Condition Assessment of the Finishing Superheat Section of the Boiler for the MW Cycling Project. This Condition Assessment Inspection uses non-destructive examination to determine tube condition, potential for failure under cycling conditions and the need for repairs. This condition assessment activity must be done to maintain reliability prior to tube bundle replacement.	X	X	X	X
5	\$ [REDACTED]	Vendor: TREATED WATER OUTSOURCE Items on invoice are related to costs incurred in complying with environmental rules or regulations under the Consumptive Use Permit issued by the St. Johns River Water Management District for Sandford Plant when the plant was repowered in 2003. The permit conditions are intended to preserve Florida's groundwater, which is an important environmental resource. In order to comply with the Consumptive Use Permit, both ground water and surface water from the Sandford Plant Cooling Pond are used as sources of water to the RO system. Surface water, which is of lower quality than groundwater, requires pretreatment prior to the RO process. The purpose of the pretreatment is to remove solids, harness and organics from the surface water. Without pretreatment the impurities would foul the RO membranes and cause premature failure of the system. See attached supporting documentation to the Florida Public Service Commission, Docket 030007-EI. In order to support the requirement a spreadsheet was developed to determine percentage of water used each month based on gallonage plus total surface rate then expenses to the Environmental Cost Recovery Clause. Traced to invoice.	X	X	X	X
6	\$ [REDACTED]	Vendor: GE Energy These invoices are to pay for the 24 hour, 7 day a week support of the software component of the Continuous Emissions Monitoring System that is required by 40 CFR Part 75, as well as State and local rules and regulations. This contract is one of the methods used to ensure the systems are compliant with said agencies requirements, so that FPL can provide accurate and complete information to said agencies as required. This support and maintenance is described under Project Accomplishments CEMS 24/7 Software Support contract with General Electric (CEMS NETDAHS) continues to be maintained to ensure integrity of the CEMS System and to ensure compliance with EPA and State Agencies. Additionally the software support is listed in the Project Summary for January 1, 2008 - December 31, 2008. Ft. Myers 2	X	X	X	X
7	\$ [REDACTED]	Vendor: GE Energy These invoices are to pay for the 24 hour, 7 day a week support of the software component of the Continuous Emissions Monitoring System that is required by 40 CFR Part 75, as well as State and local rules and regulations. This contract is one of the methods used to ensure the systems are compliant with said agencies requirements, so that FPL can provide accurate and complete information to said agencies as required. This support and maintenance is described under Project Accomplishments CEMS 24/7 Software Support contract with General Electric (CEMS NETDAHS) continues to be maintained to ensure integrity of the CEMS System and to ensure compliance with EPA and State Agencies. Additionally the software support is listed in the Project Summary for January 1, 2008 - December 31, 2008. Ft. Myers 2	X	X	X	X
8	\$ [REDACTED]	Vendor: TREATED WATER OUTSOURCE Items on invoice are related to costs incurred in complying with environmental rules or regulations under the	X	X	X	X

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2-1

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2-1

CONFIDENTIAL

ATTRIBUTES:

- 1) Correct Amount
- 2) Correct Account Source Req 6
- 3) Proper test year
- 4) Correct Allocation to take

43-4 P.
2

A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29
 AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		Consumptive Use Permit issued by the St. Johns River Water Management District for Sandford Plant when the plant was repowered in 2003. The permit conditions are intended to preserve Florida's groundwater, which is an important environmental resource. In order to comply with the Consumptive Use Permit, both ground water and surface water from the Sandford Plant Cooling Pond are used as sources of water to the RO system. Surface water, which is of lower quality than groundwater, requires pretreatment prior to the RO process. The purpose of the pretreatment is to remove solids, harness and organics from the surface water. Without pretreatment the impurities would foul the RO membranes and cause premature failure of the system. See attached supporting documentation to the Florida Public Service Commission, Docket 030007-EI, in order to support the requirement a spreadsheet was developed to determine percentage of water used each month based on gallonage plus total surface rate then expenses to the Environmental Cost Recovery Clause. Traced to invoice.				
9	\$ [REDACTED]	Vendor: EMERSON PROCESS MANAGEMENT Vendor invoice is related to providing on-site tuning services on the Unit 1 and 2 Reburn boiler controls. Maintenance and fine tuning of this control equipment is required so that the Reburn Combustion system operates efficiently and meets emission reductions.	X	X	X	X
10	\$ [REDACTED]	Vendor: TREATED WATER OUTSOURCE Items on invoice are related to costs incurred in complying with environmental rules or regulations under the Consumptive Use Permit issued by the St. Johns River Water Management District for Sandford Plant when the plant was repowered in 2003. The permit conditions are intended to preserve Florida's groundwater, which is an important environmental resource. In order to comply with the Consumptive Use Permit, both ground water and surface water from the Sandford Plant Cooling Pond are used as sources of water to the RO system. Surface water, which is of lower quality than groundwater, requires pretreatment prior to the RO process. The purpose of the pretreatment is to remove solids, harness and organics from the surface water. Without pretreatment the impurities would foul the RO membranes and cause premature failure of the system. See attached supporting documentation to the Florida Public Service Commission, Docket 030007-EI, in order to support the requirement a spreadsheet was developed to determine percentage of water used each month based on gallonage plus total surface rate then expenses to the Environmental Cost Recovery Clause.	X	X	X	X
11	\$ [REDACTED]	Vendor: TREATED WATER OUTSOURCE Items on invoice are related to costs incurred in complying with environmental rules or regulations under the Consumptive Use Permit issued by the St. Johns River Water Management District for Sandford Plant when the plant was repowered in 2003. The permit conditions are intended to preserve Florida's groundwater, which is an important environmental resource. In order to comply with the Consumptive Use Permit, both ground water and surface water from the Sandford Plant Cooling Pond are used as sources of water to the RO system. Surface water, which is of lower quality than groundwater, requires pretreatment prior to the RO process. The purpose of the pretreatment is to remove solids, harness and organics from the surface water. Without pretreatment the impurities would foul the RO membranes and cause premature failure of the system. See attached supporting documentation to the Florida Public Service Commission, Docket 030007-EI, in order to support the requirement a spreadsheet was developed to determine percentage of water used each month based on gallonage plus total surface rate then expenses to the Environmental Cost Recovery Clause. Traced to invoice.	X	X	X	X
12	\$ [REDACTED]	Vendor: Overland Contracting Purchase Order 4500428016 Design and install maintain facility drainage system, including oil water separators, to prevent a discharge to surface waters as required by SPCC rule 40 CFR 112.5	X	X	X	X
13	\$ [REDACTED]	Vendor: FOSTER WHEELER CONST INC. Vendor charges related to providing support services for the Unit 1 NDE (Nondestructive Examination) Condition Assessment of the FSH (Finishing Superheat) Section of the Boiler and Boiler Corrosion Fatigue Inspections for the 800 MW Cycling Project. This Condition Assessment Inspection uses nondestructive examination to determine tube condition, potential for failure under cycling conditions and the need	X	X	X	X

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12- P2

A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/98
 DATE: MARCH 8, 2009, MARCH 16, 2000, March 20, 2009, April 26-29

AUDITOR: *Gabriela Leon*

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		for repairs. This condition assessment activity and tube replacement must be done to maintain reliability prior to tube bundle replacement.				
14	S	Vendor: ENSR Corporation These are expenses for consultant ENSR labor and expenses for the sampling and analysis of a biological study. The Clean Water Act, Section 316(b) Phase II Rule requires that the biological data obtained from the study be collected, analyzed, and submitted to the Florida Department of Environmental Protection FPL hired ENSR to conduct the biological sampling program and develop the 316(b) response for the FDEP at multiple Power Plants. This is work at the Cape Canaveral Power Plant; this work is specific to the biological data sampling and collection, as well as the associated engineering and technology analysis for program compliance. Traced to invoice.	X	X	X	X
15	S	26,751.84 Vendor: AHERN WELDING SERVICE Pit valve at Port Manatee berth #9 was located at the low point which allows the storm water end up into the pit and caused corrosion. A drainage system was constructed around the valve pit to collect the storm water. This project is subject to ECRC because corrosion due to trapped water inside the pit could cause the oil piping inside the pit fails and contaminate the Tampa Bay with released oil. Traced to Purchase Order 4500461751 Traced to invoice.	X	X	X	X
16	S	26,975.00 Vendor: ENVIRONMENTAL ENERGY SERVICES Purchase Order 4500362473 This invoice is associated with purchase of equipment for testing of Wet Sorbent injection into the Electrostatic Precipitator (ESP). The ESP installation and maintenance was a requirement of our Title V Air Operating Permit, Port Everglades ESP Technology Traced to invoice.	X	X	X	X
17	S	Vendor: ENERGY ERECTORS Energy Erectors removed an isophase bus as part of regasketing leaking transformers 1A and 1B located at the Manatee Power Plant. Purchase Order 4500430959 Traced work done and amount to above Purchase Order. Traced work done and amount to invoice.	X	X	X	X
18	S	Vendor: WAUKESHA ELECTRIC Waukesha Electric performed a full regasketing on leaking transformers located at Ranch and Cedar Substations. Traced work done and amount to invoice.	X	X	X	X
19	S	Vendor: WAUSESHA ELECTRIC Waukesha Electric performed a full regasketing on leaking transformers located at Ranch and Cedar Substations. Traced work done and amount to invoice.	X	X	X	X
20	S	Vendor: CLASSIC CONTROLS, INC. Purchase Order 4500417061 Material purchased from vendor for the replacement of failed Return System Fuel Oil Recirculation Valves. Maintenance and good operation of these fuel oil valves is required so that the Return System operates efficiently and meets emission reductions.	X	X	X	X
21	S	Vendor: FOSTER WHEELER CONST. INC. Vendor charges related to providing support services for the Unit 1 NDE (Nondestructive Examination) Condition Assessment of the FSH (Finishing Superheat) Section of the Boiler and Boiler Corrosion Fatigue Inspections for the 800 MW Cycling Project. This Condition Assessment inspection uses nondestructive examination to determine tube condition, potential for failure under cycling conditions and the need for repairs. This condition assessment activity and tube replacement must be done to maintain reliability prior to tube bundle replacement.	X	X	X	X
22	S	Vendor: FOSTER WHEELER CONST. INC. Purchase Order 4500001875 This Purchase Order is to furnish the necessary supervision, labor, equipment, consumables and materials to provide supplemental labor services to support fossil maintenance work. Vendor invoice is related to providing tube replacement services Unit 1 Return System NOFA (Nose Over-Fired)	X	X	X	X

CONFIDENTIAL

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2 P3

A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 29-29
 AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
23	\$	Vendor: NORTH AMERICAN SUBSTATION SERVICES North American Substation Services performed a full regasking on leaking transformers 1A and 1B located at the Manatee Power Plant. Purchase Order 460003893 Per Purchase Order - to provide all the necessary labor, materials (other than that provided by FPL), tools, equipment, and supervision to perform system-wide Substation equipment installation and maintenance services for FPL Company's transmission operations department. Traced work and amount to invoice- Manatee Plant Unit 1B	X	X	X	X
Account 570,199 Substation Pollution Prevention - EORC			Program 19A Substation Pollutant Discharge Prevention & Removal - Dist.			
24	\$	Vendor: NORTH AMERICAN SUBSTATION SERVICES North American Substation Services performed a full regasking on leaking transformers 1A and 1B located at the Manatee Power Plant. Purchase Order 460003893 Per Purchase Order - to provide all the necessary labor, materials (other than that provided by FPL), tools, equipment, and supervision to perform system-wide Substation equipment installation and maintenance services for FPL Company's transmission operations department. Traced work and amount to invoice- Unit 1A	X	X	X	X
Account 570,199 Substation Pollution Prevention - EORC			Program 19A Substation Pollutant Discharge Prevention & Removal - Dist.			
25	\$	Vendor: ASSETS REPAIR AND COMMISSIONING performed a full regasking on a leaking transformer at Rice Substation. Purchase Order 460003892 Per Purchase Order - provide all the necessary labor, materials, tools, equipment, and supervision to perform system-wide Substation equipment installation and maintenance services for FPL Company's Transmission Operations Department. Traced amount and work to the invoice.	X	X	X	X
26	\$	32,245.66 Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution.				
27	\$	Vendor: VALKESHA ELECTRIC performed a full regasking on a leaking transformer located at South Bay Substation. Traced to invoice	X	X	X	X
28	\$	33,232.04 Vendor: PPM Purchase Order 4500405218 Contract 4600033095 Invoice: 84680, date 4/25/08 Per 49 CFR 195 requirements, there will be at least 38" cover on the pipeline to ensure the integrity of the pipeline. In routine patrolling the line, an area with not enough cover was discovered which per 49 CFR 195 it was needed to be addressed.	X	X	X	X
29	\$	Vendor: Coastal Air Consulting Purchase Order 4500432623 Under the requirements of the CAIR Rule, FPL has tested several GT's in order to develop a realistic emission factor and hence more realistic emission rates. The invoice is for the actual field sampling and analysis conducted by Coastal Air Consulting. Emissions testing was conducted to demonstrate compliance with CAIR regulations under 40 CFR Part 75.	X	X	X	X
30	\$	Vendor: Walker Contracting Group Purchase Order: 45004723763 Contract # 460003707 These are Maintenance of Stationary Above Ground Fuel Storage Tanks Terminals projects regarding construction of secondary containments around the equipments having oil more than 55 gallons and also repainting tanks of the	X	X	X	X

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B

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2003, April 26-29
 AUDITOR: *Gabriela Leon*

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		secondary containment of PPE day tanks and Tanks 903 and 904 to eliminate release of free oil to environment due to the oil spill. invoice description: Day Tank Sealing of Cracks and Joints [REDACTED] invoice # 3969 date: 12/15/2008 The invoice amount agrees with the Purchase Order allowance for this type of job. Work agrees with contract.				
31	\$ [REDACTED]	Vendor: Walker Contracting Group Purchase Order: 46004723703 Contract # 460003707 These are Maintenance of Stationary Above Ground Fuel Storage Tanks Terminals projects regarding construction of secondary containments around the equipments having oil more than 55 gallons and also repairing cracks of the secondary containment of PPE day tanks and Tanks 903 and 904 to eliminate release of free oil to environment due to the oil spill. invoice description: Tank 903 and 904 sealing of cracks and joints The invoice amount agrees with the Purchase Order allowance for this type of job. Work agrees with contract.	X	X	X	X
32	\$ [REDACTED]	Vendor: GE Energy These invoices are to pay for the 24 hour, 7 day a week support of the software component of the Continuous Emissions Monitoring System that is required by 40 CFR Part 75, as well as State and local rules and regulations. This contract is one of the methods used to ensure the systems are compliant with said agencies requirements, so that FPL can provide accurate and complete information to said agencies as required. This support and maintenance is described under Project Accomplishments CEMS 24/7 Software Support contract with General Electric (CEMS NETDAHS) continues to be maintained to ensure integrity of the CEMS System and to ensure compliance with EPA and State Agencies. Additionally the software support is listed in the Project Summary for January 1, 2003 - December 31, 2008. Sanford 4 and 5.	X	X	X	X
33	\$ [REDACTED]	Vendor: GE Energy These invoices are to pay for the 24 hour, 7 day a week support of the software component of the Continuous Emissions Monitoring System that is required by 40 CFR Part 75, as well as State and local rules and regulations. This contract is one of the methods used to ensure the systems are compliant with said agencies requirements, so that FPL can provide accurate and complete information to said agencies as required. This support and maintenance is described under Project Accomplishments CEMS 24/7 Software Support contract with General Electric (CEMS NETDAHS) continues to be maintained to ensure integrity of the CEMS System and to ensure compliance with EPA and State Agencies. Additionally the software support is listed in the Project Summary for January 1, 2003 - December 31, 2008. Sanford 4 and 5.	X	X	X	X
34	\$ 34,386.41	Vendor: PPM Industrial Maintenance & Support Services Purchase Order: 460002964 This purchase is to furnish all the necessary supervision, labor, equipment, consumables, and materials to provide supplementary labor services to support fossil plant maintenance work for FPL.	X	X	X	X
35	\$ [REDACTED]	Vendor: APTECH ENGINEERING SERVICES, INC. Purchase Order 4500470580 Vendor invoice is related to providing engineering services for Unit 1 and 2 Reburn System NOFA (Nose Over-Fired Air) Ports. High heat zones in the furnace from the Reburn System is contributing to the premature failures of the boiler tubes. Vendor provided a condition assessment of the tubes around the area of the NOFA Ports to determine the need for tube replacement before more failures could occur. Maintenance and repair of these tubes is required so that the Reburn system and Boiler continue to operate efficiently and meet emission reductions.	X	X	X	X
36	\$ 35,437.10	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Parts C & M), The Clean Air Act Amendments	X	X	X	X

CONFIDENTIAL

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A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 59'S
 PERIOD: TYE 12/31/09
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 20-29
 AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST 8

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution.				
37	\$ [REDACTED]	Vendor: CLASSIC CONTROLS INC. Purchase Order: 4500417399 Vendor provided material and installation services for the replacement of failed Reburn System Fuel Regulators. Maintenance and good operation of these fuel regulators is required so that the Reburn System operates efficiently and meets emission reductions.	X	X	X	X
38	\$ 36,956.59	Vendor: PPM INDUSTRIAL AND SUPPORT SERVICES Purchase Order 4603002844 This contract is to provide Civil, Mechanical, and Industrial Heavy Haul and Transportation services for FPL Company.	X	X	X	X
39	\$ [REDACTED]	Vendor: FOSTER WHEELER CONST. INC Purchase Order 4602001875 This Purchase Order is to furnish the necessary supervision, labor, equipment, consumables and materials to provide supplemental labor services to support fossil maintenance work.	X	X	X	X
40	\$ [REDACTED]	Vendor invoice is related to providing tube inspection support and tube replacement services for the Unit 1 Boiler: Bull Nose and Finishing Superheat Sections. High heat zones in the furnace from the Reburn System is contributing to the premature failures of the Bull Nose and Finishing Superheat tubes. Maintenance and repair of these tubes is required so that the Reburn system and Boiler continue to operate efficiently and meet emission reductions. Vendor: ENSR Corporation These are expenses for consultant ENSR labor and expenses for the sampling and analysis of a biological study. The Clean Water Act, Section 316(B) Phase II Rule requires that the biological data obtained from the study be collected, analyzed, and submitted to the Florida Department of Environmental Protection FPL hired ENSR to conduct the biological sampling program and develop the 316(B) response for the FDEP at multiple Power Plants. This is for work for the Ft. Myers Power Plant, this work is for the biological data sampling, collection and technology analysis for program compliance. Traced to invoice.	X	X	X	X
41	\$ [REDACTED]	Vendor: Orange Industrial Purchase Order: 4500460338 This invoice is for charges for maintenance (dry vacuum services) of equipment associated with the Electrostatic Precipitator ESP for Port Everglades Power Plant Unit 4. The ESP installation and maintenance was a requirement of the Title V Air Operating Permit. Traced the amount to the Purchase Order.	X	X	X	X
42	\$ [REDACTED]	Vendor: ENSR Corporation These are expenses for consultant ENSR labor and expenses for the sampling and analysis of a biological study. The Clean Water Act, Section 316(B) Phase II Rule requires that the biological data obtained from the study be collected, analyzed, and submitted to the Florida Department of Environmental Protection FPL hired ENSR to conduct the biological sampling program and develop the 316(B) response for the FDEP at multiple Power Plants. This is work at the Cape Canaveral Power Plant; this work is specific to the biological data sampling and collection, as well as the associated engineering and technology analysis for program compliance. Traced to invoice and purchase order. Purchase Order: 4500341717	X	X	X	X
43	\$ [REDACTED]	Vendor: ENSR Corporation These are expenses for consultant ENSR labor and expenses for the sampling and analysis of a biological study. The Clean Water Act, Section 316(B) Phase II Rule requires that the biological data obtained from the study be collected, analyzed, and submitted to the Florida Department of Environmental Protection FPL hired ENSR to conduct the biological sampling program and develop the 316(B) response for the FDEP at multiple Power Plants. This is for work for the Riviera Plant; this work is for the technology analysis associated with program compliance. Traced to invoice and purchase order: 450034356.	X	X	X	X
44	\$ 39,548.00	Vendor: Overland Contracting	X	X	X	X

CONFIDENTIAL

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2 P6

A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29

AUDITOR: *Gabriela Leon*

SOURCE DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		Purchase Order 4500428015 Install secondary containment around equipment containing oil, to prevent discharge to surface waters as required by SPCC rule 40 CFR 112.7.				
		Design and install maintain facility drainage system, including oil water separators, to prevent a discharge to surface waters, as required by SPCC rule 40 CFR 112.8.				
45	\$ 40,573.01	Vendor: FOSTER WHEELER CONST. INC. Purchase Order 450001875 This Purchase Order is to furnish the necessary supervision, labor, equipment, consumables and materials to provide supplemental labor services to support fossil maintenance work. Mandate Plant Unit 1	X	X	X	X
46	\$ [REDACTED]	Vendor: LISEGA Invoice: 080227, date: 2/20/09 Per invoice quantity 10 support for 30' above ground pipeline. Purchase Order 450039743 There is no contract with this vendor. The repair was accomplished on part of DOT regulated 30 inch pipeline which come off grade at the Martin Terminal and runs on the pipe supports to the breakout tanks 1271/A 1271/B. The line was stripped for inspection, and severe corrosion was identified on the pipe and pipe-shoes in the area where pipe sits on the pipe-supports. Per 49CFR 195 when corrosion is discovered on the pipe it should be repaired to ensure the integrity of the pipeline. Saddles were welded in those locations to restore the strength of the line and corroded pipeshoes were replaced with the custom made pipe-shoes received from "Lisega".	X	X	X	X
47	\$ [REDACTED]	Vendor: Underwater Construction Corp. Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-096 Purchase Order: 00125518 Traced to invoice.	X	X	X	X
48	\$ [REDACTED]	Vendor: AVALOTIS CORPORATION Purchase Order 4500462361 PWR personnel in their routine inspection identified severe corrosion on the roof and entire area of Unit 8 UO Tank 1/A which per Florida 62-762 has to be addressed to eliminate failure of the tank and oil spill. Per invoice, Paint West Unit 8 Liquid Fuel Tank Traced amount and description to P.O. and invoice	X	X	X	X
49	\$ [REDACTED]	Vendor: CL COATINGS External coating of above ground oil piping over the Port Everglades Terminal was deteriorated over the years which may cause the line to fail and oil spill. To remedy this concern the line need to be recoated.	X	X	X	X
50	\$ [REDACTED]	Vendor: SWS FIRST RESPONSE TPE Tank 895 was due for API out of service inspection in April 2008. To be in compliance with Florida 62-752 FAC and API codes and regulations we had to empty, clean and gas free the tank, so API certified inspector can get into the tank to perform the inspection. Also per API recommendation the strapping table of the tank was revised at the same time. Purchase Order 4500418610	X	X	X	X
51	\$ 46,955.25	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution.	X	X	X	X
52	\$ [REDACTED]	Vendor: Underwater Construction Corp. Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-096 Purchase Order: 00105518 Traced to invoice.	X	X	X	X
53	\$ [REDACTED]	Vendor: CL COATINGS External coating of above ground oil piping over the Port Everglades Terminal was deteriorated over the years which may cause the line to fail and oil spill. To remedy this concern the line needs to be recoated. Mechanization and Demobilization Section 1 entire length of the 3 cargo receiving	X	X	X	X

CONFIDENTIAL

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 P4

A

B

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/09
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29

AUDITOR: *Gabriela Leon*

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		pipes. Section 2 piping within the pump transfer area Section 3 20" pipe that runs along the east fence painting of the walkway above the piping. Traced to invoice.				
54	\$ [REDACTED]	Vendor: Underwater Construction Corp. Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-085. Purchase Order 00105518 Traced to invoice.	X	X	X	X
55	\$ 60,113.09	Vendor: FOSTER WHEELER CONSTRUCTION The invoice is associated with contractor charges to support inspection and repairs of equipment with Electrostatic Precipitator ESP, some components of this equipment are ESP Hopper Mod., ESP Hopper walls, Ash handling system, ESP Penthouse Roof Expansion Joints, Inlet EGG Grate Modification, Miggl Rappars insulators, etc. The ESP installation and maintenance was a requirement of our Title V Air Operating Permit. Purchase Order: 4500439395	X	X	X	X
56	\$ [REDACTED]	Vendor: DACA, LLC Upon API out of service inspection conducted on TPE Tank 805, due to the severe active corrosion especially on the bottom course of shell plate, painting Tank 805 became in action to satisfy inspector's recommendation and Florida 62-762 F.A.C. and API codes and regulations	X	X	X	X
57	\$ [REDACTED]	Vendor: APTECH ENGINEERING SERVICES, INC. Vendor supplied engineering services for the Unit 1 and 2 Boiler Corrosion Fatigue Inspection which is part of 800 MW Cycling Project. This Condition Assessment uses non-destructive examination to determine tube condition and potential failure under cycling conditions.	X	X	X	X
59	\$ [REDACTED]	Vendor: FOSTER WHEELER CONSTRUCTORS, INC. Vendor charges related to providing tube cleaning and replacement services for the Unit 2 NDE (Non-destructive Examination) Condition Assessment of the FSH (Finishing Superheat) Section of the Boiler for the 800 MW Cycling Project. This Condition Assessment Inspection uses non-destructive examination to determine tube condition potential for failure under cycling conditions and the need for repairs. This condition assessment activity and tube replacement must be done to maintain reliability prior to tube bundle replacement. Manatee Plant Unit 2 Purchase Order 4500399767	X	X	X	X
59	\$ [REDACTED]	Vendor: APTECH & OTT Aptech performed an inspection of Heat Recovery Area to determine how to mitigate for being able to cycle to 800 MW units.	X	X	X	X
60	\$ [REDACTED]	Vendor: SIMS CRANE AND EQUIPMENT CO 260 ton crane bare rental monthly mobilization de-mobilization sales tax	X	X	X	X
61	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-085. Purchase Order 00105518 Traced to invoice.	X	X	X	X
62	\$ [REDACTED]	Vendor: ENSR Corporation These are expenses for consultant ENSR labor and expenses for the sampling and analysis of a biological study. The Clean Water Act, Section 316(B) Phase II Rule requires that the biological data obtained from the study be collected, analyzed, and submitted to the Florida Department of Environmental Protection FPL hired ENSR to conduct the biological sampling program and develop the 316(B) response for the FDEP at multiple Power Plants. This is work at the Cape Canaveral Power Plant, this work is specific to the biological data sampling and collection, as well as the associated engineering and technology analysis for program compliance. Traced work and amount to Vendor's invoice.	X	X	X	X
63	\$ [REDACTED]	Vendor: APTECH & OTT Aptech performed an inspection of Heat Recovery Area to determine how to mitigate for being able	X	X	X	X

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A

B

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29

AUDITOR: *Gabriela Leon*

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		to cycle to 800 MW Units				
64	\$ [REDACTED]	Vendor: CL COATINGS External coating of above ground oil piping over the Port Everglades Terminal was deteriorated over the years which may cause the line to fail and oil spill. To remedy this concern the line need to External coating of above ground oil piping over the Port Everglades Plant	X	X	X	X
65	\$ [REDACTED]	Vendor: APTECH ENGINEERING SERVICES, INC. Vendor supplied engineering services for the Unit 1 and 2 Boiler Corrosion Fatigue inspection which is part of 800 MW Cycling Project. This Condition Assessment uses non-destructive examination to determine tube condition and potential failure under cycling conditions.	X	X	X	X
67	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518	X	X	X	X
68	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105516	X	X	X	X
69	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518 Traced to invoice.	X	X	X	X
70	\$ 109,321.00	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Lauderdale Plant	X	X	X	X
71	\$ [REDACTED]	Vendor: FOSTER WHEELER CONSTRUCTION These invoices are associated with contractor charges to support inspection and repairs of equipment associated with the Electrostatic Precipitator (ESP), some components of this equipment are ESP Hopper Mod, ESP Hopper Walls Ash handling system, ESP Penthouse Roof Expansion Joints, Inlet EGG Grate Modification, Miggi Rappers insulators, etc. The ESP installation and maintenance was a requirement of our Title V Air Operating Permit. Purchase Order: 4500439395 Traced to invoice.	X	X	X	X
72	\$ 115,429.71	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Port Everglades Plant	X	X	X	X
73	\$ 115,429.72	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2009, as paid to the Florida Dept. of Environmental Protection in February 2009 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Port Everglades Plant	X	X	X	X
74	\$ [REDACTED]	Vendor: Avelonis Corporation Invoice: 48152 Invoice date: 7-16-08 Fuel Oil Storage Tank #1 [REDACTED] Fuel Oil Storage Tank #2 [REDACTED] Purchase Order: 4500425250 PTF 1 metering tank was out of compliance with Florida 62-762 F.A.C. and API codes and regulations due to the chime area of the tank which was totally corroded in some spots. This was identified during an in-service inspection which was conducted by a certified API inspector. Shell to bottom plate joint (chime area) is the most important joint in fuel storage tank.	X	X	X	X

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A

B

COMPANY: FPL
TITLE: SAMPLE OF SOURCE CODES 50'S
PERIOD: TYE 12/31/08
DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29

AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		where is subject to highest value of hoop stress.				
		The Purchase Order is to provide painting for Tanks 1 and 2 Purchase Order total is [REDACTED]				
75	\$ [REDACTED]	Vendor: SWS FIRST RESPONSE TPE Tank 806 was due for API out of service inspection in April 2008. To be in compliance with Florida 62-762 FAC and API codes and regulations we had to empty, clean and gas free the tank, so API certified inspector can get into the tank to perform the inspection. Also per API recommendation the strapping table of the tank was revised at the same time. Purchase Order 4500419510	X	X	X	X
76	\$ 133,987.43	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Port Everglades Plant	X	X	X	X
77	\$ [REDACTED]	Vendor: POSTER WHEELER CONSTRUCTION These invoices are associated with contractor charges to support inspection and repairs of equipment associated with the Electrostatic Precipitator (ESP), some components of this equipment are ESP Hopper Mod, ESP Hopper Walls Ash handling system, ESP Penthouse Roof Expansion Joints, Inlet EGG Grate Modification, Miggl Rappers insulators, etc. The ESP installation and maintenance was a requirement of our Title V Air Operating Permit. Purchase Order 4500439365 Traced to invoice.	X	X	X	X
78	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC.C-095. Purchase Order 00105518 Traced to invoice.	X	X	X	X
79	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC.C-095. Purchase Order 00105518 Traced to invoice.	X	X	X	X
80	\$ 215,975.45	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Martin Plant	X	X	X	X
81	\$ 230,232.12	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Turkey Point Plant	X	X	X	X
82	\$ 230,520.19	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Riviera Plant	X	X	X	X
83	\$ 257,454.22	Vendor: State of Florida This is for the payment of the Title V Air Permit Fee Payment year 2007, as paid to the Florida Dept. of Environmental Protection in February 2008 (Project 1, Air Operating Permit Fees-O & M). The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual emission fee payments for major sources of pollution. Manatee Plant	X	X	X	X
84	\$ [REDACTED]	Vendor: Underwater Construction Corporation	X	X	X	X

CONFIDENTIAL

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COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODES 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 8, 2009, MARCH 16, 2009, March 26, 2009, April 26-29
 AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST 6

SAMPLE ITEM	AMOUNT	DESCRIPTION				
		Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518 Traced to invoice.				
85	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518 Traced to invoice and purchase order.	X	X	X	X
86	\$ [REDACTED]	Vendor: Mid-State Machine and Fabricating Corp. Invoice 30391, date 5/12/08 Interior Bottom of Tank with Steel Seam Coating Work Included: Remove/relocate any internal tank components which may hinder coating work and reinstall at the completion of the project. Abrasive blast clean floor and lower 24" of walls. Provide dehumidification equipment if required. Apply epoxy lining system per manufacturers instruction and this document and any conflicts between these instructions shall be brought to FPL's rep. Perform necessary inspections and testing including documentation and repair all defects. Remove all non-hazardous waste products, such as spent abrasive to an appropriately licensed disposal site after approval by the FPL Company Representative. Any identified hazardous waste will be disposed by FPL.	X	X	X	X
87	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518 Traced to invoice.	X	X	X	X
88	\$ [REDACTED]	Vendor: Mid-State Machine and Fabricating Corp. Purchase Order: 4500414314 Invoice 030391, Date 5/12/08 PTF 1 metering tank was out of compliance with Florida 62.762 F.A.C. and API codes and regulations due to the chime area of the tank which was totally corroded in some spots. This was identified during an in-service inspection which was conducted by a certified API Inspector. Shell to bottom plate joint (chime area) is the most important joint in tank storage tank where is subject to highest value of hoop stress.				
		Difference between the invoice and purchase order				
89	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518 Traced to invoice.	X	X	X	X
90	\$ [REDACTED]	Vendor: Underwater Construction Corporation Perform the work required to complete the ocean intake pipe and velocity cap cleaning in accordance with SPEC-C-095. Purchase Order 00105518 Traced to invoice. Description per invoice: [REDACTED]	X	X	X	X

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(Confidential)

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5/12/09*

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODE 60'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 7, 2009, MARCH 16, 2009, April 2009
 AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST #5

SAMPLE ITEM	AMOUNT	DESCRIPTION	ATTRIBUTES			
			2	3	4	
1	\$ (279,500.04)	Air Permit Fee 2007 Reversal of the accrual for Manatee 1/2	X	X	X	X
2	\$ (242,670.00)	Air Permit Fee 2007 Reversal of the accrual for Turkey Point 1/2	X	X	X	X
3	\$ (232,500.00)	Air Permit Fee 2007 Reversal of the accrual for Riviera	X	X	X	X
4	\$ (201,000.00)	Air Permit Fee 2007 Reversal of the accrual for Martin 1/2	X	X	X	X
5	\$ (153,099.96)	Air Permit Fee 2007 Reversal of the accrual for Cape Canaveral	X	X	X	X
6	\$ [REDACTED]	O & M PTF transportation and disposal of hydraulic test water reversal of accrual for 2007.	X	X	X	X
7	\$ (147,249.96)	Air Permit Fee 2007 Reversal of the accrual for Port Everglades	X	X	X	X
8	\$ (147,249.96)	Air Permit Fee 2007 Reversal of the accrual for Port Everglades	X	X	X	X
9	\$ (124,500.00)	Air Permit Fee 2007 Reversal of accrual for Lauderdale	X	X	X	X
10	\$ (105,999.96)	Air Permit Fee 2007 Reversal of accrual for Sandford	X	X	X	X
11	\$ (97,700.00)	Air Permit Fee 2007 Reversal of accrual for PESL Projects December 2007 O & M ECRC accruals services rendered payment pending for ocean intake pipe cleaning project	X	X	X	X
12	\$ (93,830.04)	Air Permit Fee 2007 Reversal of accrual for Martin 2/4	X	X	X	X
13	\$ (65,939.30)	To record sale of allowances				
14	\$ (65,851.00)	AC-REV UCC Flow Monitor & Pili Reversal of accrual for PESL Projects December 2007 O & M ECRC accruals services rendered payment pending for ocean intake pipe cleaning project	X	X	X	X
15	\$ (62,000.04)	Air Permit Fee 2007 Reversal of accrual for Ft. Myers	X	X	X	X
16	\$ (54,012.05)	AC-REV ENCR 31 6b project Reversing entry for December 2007 Traced to the original entry	X	X	X	X
17	\$ [REDACTED]	AC-REV Biological Sampling 316 AC-REV ENCR 31 6b project Reversing entry for December 2007 Traced to the original entry	X	X	X	X
18	\$ (31,510.05)	To record sale of allowances				
19	\$ (31,238.00)	To record sale of allowances Reversal of accrual entry for 2007 Traced to the original entry	X	X	X	X
20	\$ (29,535.33)	To record sale of allowances - reversal	X	X	X	X
21	\$ (29,363.62)	To record sale of allowances				
22	\$ (27,732.31)	To record sale of allowances				
23	\$ 25,000.00	AC-REV SIMS CRA NE inv 161970				
24	\$ 26,262.00	Air Permit Fees - December 2008 1/12 OT Monthly Title V, 2008 Air Permit Fee 12/2008. Entire 12/12 amount will be reversed and paid.	X	X	X	X
25	\$ 26,262.00	Air Permit Fees November 2008 1/12 OT Monthly Title V, 2008 Air Permit Fee 11/2008. Entire 12/12 will be reversed and paid.	X	X	X	X
26	\$ [REDACTED]	Vendor: PPM December O & M accrual. Annual ash pond processing by vendor Traced to Purchase Order and invoice	X	X	X	X
27	\$ 27,700.00	Air Permit Fees January 2009- Manatee 1/2 1/12 OT Monthly Title V, 2008 Air Permit Fee 1/08 - in Feb. 2009 entire 12/12 amount will be reversed and paid	X	X	X	X

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A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODE 50'S
 PERIOD: TYE 12/31/08
 DATE: MARCH 7, 2009, MARCH 15, 2009, April 2009
 AUDITOR: Gabriela Leon

SOURCE: DOCUMENT RECORD REQUEST #5

SAMPLE ITEM	AMOUNT	DESCRIPTION	ATTRIBUTES			
			1	2	3	4
28	\$ 31,614.00	1/12 OT Monthly Title V, 2008 Air Permit Fee 1/08 - in Feb. 2009 entire 12/12 amount will be reversed and paid.	X	X	X	X
29	\$ 31,614.00	Air Permit Fees November 2008 1/12 OT Monthly Title V, 2008 Air Permit Fee 11/2008. Entire 12/12 will be reversed and paid.	X	X	X	X
30	\$ [REDACTED]	Accrue Waukesha This is an estimated accrual of ten (10) invoices from Waukesha Electric. Waukesha Electric performed various equipment leak, repair and regasketing work at substations located in FPL's central area. Purchase Order 460003725	X	X	X	X
31	\$ 53,472.47	Pt. Everglades U3				depreciation expense- not audited the depreciation expense for the was audited. See Vlp. 51. dep. 50
32	\$ 53,637.46	Manatee U2				same as above
33	\$ 53,637.46	Manatee U2				same as above
34	\$ 53,637.46	Manatee U2				same as above
35	\$ 53,637.46	Manatee U2				same as above
36	\$ 53,637.46	Manatee U2				same as above
37	\$ 53,637.46	Manatee U2				same as above
38	\$ 53,637.46	Manatee U2				same as above
39	\$ 53,637.46	Manatee U2				same as above
40	\$ 53,637.46	Manatee U2				same as above
41	\$ 53,637.46	Manatee U2				same as above
42	\$ 53,637.46	Manatee U2				same as above
43	\$ 53,637.46	Manatee U2				same as above
44	\$ 53,652.72	Pt. Everglades U3				same as above
45	\$ 53,896.40	Pt. Everglades U3				same as above
46	\$ 53,942.36	Pt. Everglades U3				same as above
47	\$ 53,943.12	Pt. Everglades U3				same as above
48	\$ 53,962.52	Pt. Everglades U3				same as above
49	\$ 53,981.69	Pt. Everglades U3				same as above
50	\$ 53,982.09	Pt. Everglades U3				same as above
51	\$ 58,002.69	Pt. Everglades U3				same as above
52	\$ 58,092.37	Pt. Everglades U1				same as above
53	\$ 58,092.37	Pt. Everglades U1				same as above
54	\$ 58,092.37	Pt. Everglades U1				same as above
55	\$ 58,092.37	Pt. Everglades U1				same as above
56	\$ 58,092.37	Pt. Everglades U1				same as above
57	\$ 58,092.37	Pt. Everglades U1				same as above
58	\$ 58,092.37	Pt. Everglades U1				same as above
59	\$ 58,092.37	Pt. Everglades U1				same as above
60	\$ 58,092.37	Pt. Everglades U1				same as above
61	\$ 58,092.37	Pt. Everglades U1				same as above
62	\$ 58,092.37	Pt. Everglades U1				same as above
63	\$ 58,092.37	Pt. Everglades U1				same as above
64	\$ 59,700.36	Pt. Everglades U3				same as above
65	\$ 59,700.36	Pt. Everglades U3				same as above

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A

COMPANY: FPL
 TITLE: SAMPLE OF SOURCE CODE 60'S
 PERIOD: TYE 12/31/03
 DATE: MARCH 7, 2009, MARCH 16, 2009, April 2009
 AUDITOR: *Gabriela Leon*

SOURCE: DOCUMENT RECORD REQUEST #5

SAMPLE ITEM	AMOUNT	DESCRIPTION	ATTRIBUTES			
			1	2	3	4
66	\$	59,703.30 Pt. Everglades U3				
67	\$	60,896.96 Pt. Everglades U2	same as above			
68	\$	60,896.96 Pt. Everglades U2	same as above			
69	\$	60,896.96 Pt. Everglades U2	same as above			
70	\$	60,896.96 Pt. Everglades U2	same as above			
71	\$	60,896.96 Pt. Everglades U2	same as above			
72	\$	60,896.96 Pt. Everglades U2	same as above			
73	\$	60,896.96 Pt. Everglades U2	same as above			
74	\$	60,896.96 Pt. Everglades U2	same as above			
75	\$	60,896.96 Pt. Everglades U2	same as above			
76	\$	60,896.96 Pt. Everglades U2	same as above			
77	\$	60,896.96 Pt. Everglades U2	same as above			
78	\$	67,085.23 Manatee U1	same as above			
79	\$	67,085.23 Manatee U1	same as above			
80	\$	67,085.23 Manatee U1	same as above			
81	\$	61,161.73 Pt. Everglades U4	same as above			
82	\$	67,085.23 Manatee U1	same as above			
83	\$	67,085.23 Manatee U1	same as above			
84	\$	67,085.23 Manatee U1	same as above			
85	\$	67,085.23 Manatee U1	same as above			
86	\$	67,085.23 Manatee U1	same as above			
87	\$	67,085.23 Manatee U1	same as above			
88	\$	67,085.23 Manatee U1	same as above			
89	\$	67,085.23 Manatee U1	same as above			
90	\$	67,085.23 Manatee U1	same as above			
91	\$	67,085.23 Manatee U1	same as above			
92	\$	67,085.23 Manatee U1	same as above			
93	\$	67,085.23 Manatee U1	same as above			
94	\$	63,230.02 Pt. Everglades U4	same as above			
95	\$	74,594.16 Pt. Everglades U4	same as above			
96	\$	74,594.16 Pt. Everglades U4	same as above			
97	\$	74,698.09 Pt. Everglades U4	same as above			
98	\$	75,058.60 Pt. Everglades U4	same as above			
99	\$	75,316.61 Pt. Everglades U4	same as above			
100	\$	75,352.67 Pt. Everglades U4	same as above			
101	\$	75,353.15 Pt. Everglades U4	same as above			
102	\$	75,370.59 Pt. Everglades U4	same as above			
103	\$	Vendor: Orbital Tools Accrual for repair of throttle valves for 2008 600MW project. Onsite disassemble, inspect, repair and reassemble four throttle valves. Traced to Purchase 4500487523 Traced to invoice	X	X	X	X

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