

100077-ET

**Exhibit B**

**REDACTED**

**REDACTED DOCUMENTS**

DOCUMENT NUMBER-DATE

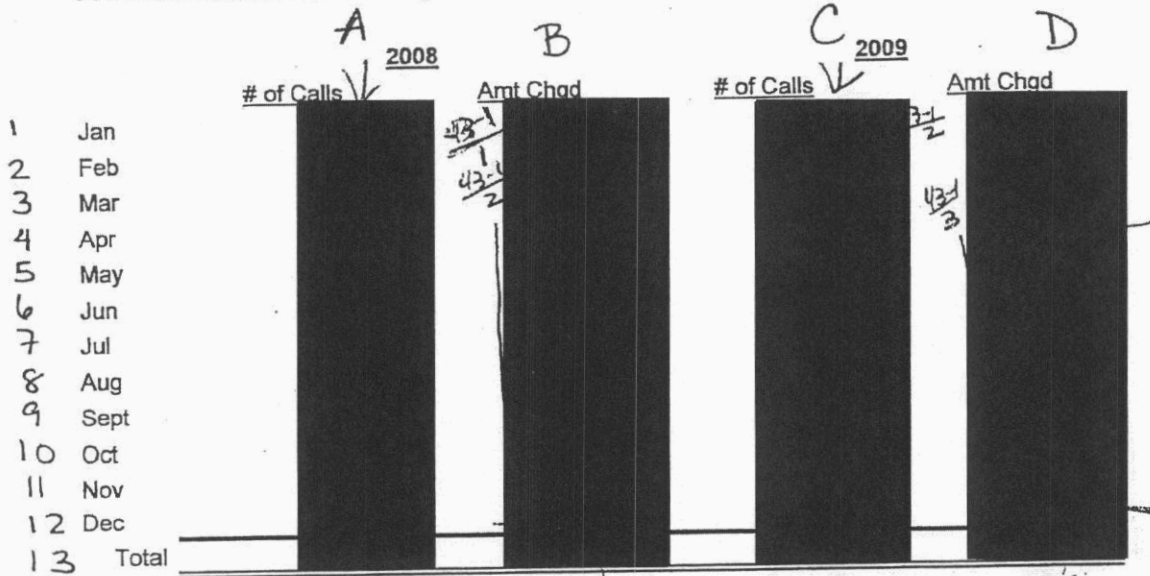
08988 OCT 28 9

FPSC-COMMISSION CLERK

Title: FPLES Charge

*(Carb)*  
 9/30/10  
 PBC  
 DHP

FPL Connect Services Charges to FPLES



14 Note: This activity is based on actuals so information is not available until  
 15 the following month. Therefore the actuals are billed one month in  
 16 arrears. This means that the dollars shown above for Jan-Dec 2008  
 17 reflect the actual activity for Dec 2007 through Nov 2008.

18

*(P)*

*(P)*

Jan 08 , represents Dec 07

Source: CD Reg 4

43-1  
 P2



# 2007 FPL Energy Services Service Fee Related to the Use of FPL Care Center

Activity for 2007

December

A

## Actual Payroll Costs:

|                                                    |    |
|----------------------------------------------------|----|
| Regular - Non-Exempt (EAC 802)                     | \$ |
| Overtime - Non-Exempt (EAC 805)                    | \$ |
| Regular - Mgmt (EAC 803)                           | \$ |
| Overtime - Mgmt (EAC 806)                          | \$ |
| <b>Sub-Total</b>                                   | \$ |
| Other Direct Charges                               | \$ |
| Other Direct Chrgs Differential from PM Est        | \$ |
| Other Direct Charges for Contractor CSRs (EAC 618) | \$ |
| <b>Total</b>                                       | \$ |

## Call Mix:

|                              |  |
|------------------------------|--|
| FPLES Handled Calls          |  |
| All Others FPL Handled Calls |  |
| <b>Sub-Total</b>             |  |
| Calls Handled by El Paso     |  |
| <b>Total</b>                 |  |

Total Cost Per Call

\$

Seconds to Transfer Call to an FPL ES Representative  
Average Seconds Per Call - FPL Care Center  
FPLES Percent of Average Call Transferred

Total Cost of FPLES Handled Calls  
(Amounts credited to Customer Service budget)  
(# of FPLES Handled Calls \* Total Cost Per Call \*  
Percentage of Average Call Transferred)

## Loadings\*:

Direct Charge Overhead Rate  
(excludes non-productive time)\*

\*Note: Don't need to include non-productive as it is embedded in the allocation of total payroll costs.

Total Cost to be Billed to FPLES

\$

Tested calculation/source  
for 2008 - 431/2  
for 2009 43-1/3.

Title:

Florida Power & Light  
FPLES AUDIT  
Docket # 100077-EI  
APA 10-207-4-1  
TYE 12/31/2009  
FPLES Chart

KW  
9/30/10  
P  
H  
2

43-1 p2

**2008 FPL Energy Services Service Fee Related to the  
Use of FPL Care Center**

USPT 341  
1/1/10 - WAG 2008

Activity for 2008

1 Actual Payroll Costs:  
2 Regular - Non-Exempt (EAC 802)  
3 Overtime - Non-Exempt (EAC 805)  
4 Regular - Mgmt (EAC 803)  
5 Overtime - Mgmt (EAC 806)  
6 Sub-Total  
7 Other Direct Charges  
8 Other Direct Charge Differential from PM Est  
9 Other Direct Charges for Contractor CSRs (EAC 808)  
10 Total

11 Call Mix:  
12 FPLES Handled Calls  
13 All Other FPL Handled Calls  
14 Sub-Total  
15 Calls Handled by El Paso  
16 Total

17 Total Cost Per Call  
18

19 Seconds to Transfer Call to an FPL ES Representative  
20 Average Seconds Per Call - FPL Care Center  
21 FPLES Percent of Average Call Transferred  
22  
23 Total Cost of FPLES Handled Calls  
24 (Amounts credited to Customer Service budget)  
25 (# of FPLES Handled Calls \* Total Cost Per Call)  
26 Percentage of Average Call Transferred

27 Loadings:  
28 Direct Charge Overhead Rate  
29 (excludes non-productive time)  
30

\*Note: Don't need to include non-productive as it is embedded in the allocation of total payroll costs.

31 Total Cost to be Billed to FPLES

A B C D E F G H I J K L M  
January February March April May June July August September October November December YTD Total

43-1  
2-1

43-1  
2-1  
2

43-2 43-2  
2 3

43-3  
2

43-4

Total

Title:

Florida Power & Light  
FPLES AUDIT  
Docket # 100077-EI  
APA 10-207-4-1  
FLE 12/31/2009  
FPLES Charge

43-1 p2  
2

44-10  
1

43-1 p2

of transfer (avg).

Represents the FPLES # of calls x cost per call x

Selected Dec 08 to verify components  
See 43-1/2-1 - Payroll components  
43-2 - call mix  
43-3 - Transfer call seconds, total %  
43-1/2-2 Loadings detailed in 09-43-4.

#-Rec by staff.

9/30/10  
KW  
HLS

43-1  
e

File Name - Dec009

2009 FPL Energy Services Service Fee Related to the  
Use of FPL Care Center

Activity for 2009

A B C D E F G H I J K L M  
January February March April May June July August September October November December YTD Total

1 Actual Payroll Costs:

Regular - Non-Exempt (EAC 802)  
Charge in NON BARG/REG PAY (EAC 302)  
Overtime - Non-Exempt (EAC 805)  
Charge in NON BARG/OT PAY (EAC 305)  
Regular - Mgmt (EAC 803)  
Charge in EXEMPT/REG PAY (EAC 303)  
Overtime - Mgmt (EAC 805)  
Sub-Total  
Other Direct Charges  
Other Direct Chrgs Differential from PM Est  
Other Direct Charges for Contractor CSRs (EAC 818)  
Total

14 Call Mix:

FPLES Handled Calls  
All Others FPL Handled Calls  
Sub-Total  
Calls Handled by El Paso  
Total

20 Total Cost Per Call  
20(a)

21 Seconds to Transfer Call to an FPL ES Representative

22 Average Seconds Per Call - FPL Care Center

23 FPLES Percent of Average Call Transferred

23(a)

24 Total Cost of FPLES Handled Calls

25 (Amounts credited to Customer Service budget)

26 (# of FPLES Handled Calls \* Total Cost Per Call \*  
27 Percentage of Average Call Transferred)

28 Loadings:

29 Direct Charge Overhead Rate  
30 (excludes non-productive time)\*

31 \*Note: Don't need to include non-productive as it is embedded in the allocation of total payroll costs.

32 Total Cost to be Billed to FPLES

43-1/3-1

43-1  
3-1 p2

43-2 143-2

Title:

Florida Power & Light  
FPLES AUDIT  
Docket # 100077-EI  
APA 10-207-4-1  
TYE 12/31/2009  
FPLES Charge

Total

43-1 p2

44-9 p2

44-3

# Rec by stat

Selected Dec 09 to verify components.

See 43-1/3-1 - payroll component.

43-2 call mix

43-4 Loadings.

43-3 Transfer call, %

W  
9/30/10

FPLES AUDIT  
Dock: 100077-EI  
AP: J-207-4-1  
TYE 12/31/2009

Title:

FPLES calls trans

W 9/30/10  
JAP  
PBL

35,789 ✓  
5,119 ✓

|   |                                         |        |
|---|-----------------------------------------|--------|
| 1 | Dec 2009 calls transferred              | Dec-09 |
| 2 | 2009 Residential Calls Offered          |        |
| 3 | 2009 Business Calls Offered             |        |
| 4 | 2009 1-877-Your-FPL Offered             |        |
| 5 | 2009 Dial FPL Calls Offered             |        |
| 6 | 2009 Bill Insert Campaign Calls Offered |        |
| 7 | 2009 Total Calls Offered                |        |

43-1  
3

Confidential Information

✓- traced to Performance by skill group Rept.

Need actual sr report - r/26, left message  
ok, reviewed Performance by skill group Report.

CONFIDENTIAL

Affiliate Audit  
Audit Request No. 13, Item No. 1

43-2  
1-1

A

Title:

FPL's calls trans.

(orb)  
KW 9/30/10

1  
2  
3  
4  
5

| Dec 2008 Calls Transferred     | Dec 08 |
|--------------------------------|--------|
| 2008 Residential Calls Offered |        |
| 2008 Business Calls Offered    |        |
| 2008 1-877-Your-FPL Offered    |        |
| 2008 Total Calls Offered       |        |

✓  
✓

43-1  
2

THP  
ABC

Confidential Information

✓ - See 43-2  
1-1

CONFIDENTIAL

43-2  
3-1

Title: FPLES Rep Observati

KW 9/30/10  
JAP.  
Cauf

1 Observation on 8/30/10

2 Customer Service Reps

3 FPLES

4 Ira Leia Morales Telmark Sales Re 111

5 Humberto Lopez " "

43-7  
3-9  
43-7  
3-3

6 Screen is called 'Sales Tracking Tool' and includes

7 Act #

8 Unique ID - (blank on screen)

9 BA phone

10 Atl phone

11 Connect Date

12 Rep ID

13 E mail

14 Name

15 Address

16 City, zip

Info on FPLES Screen.

17 [REDACTED] Does not relate to

18 receiving the customer from FPL

Greeting to customer identified that they work for FPL Energy Services.  
provided acct # and explained that an e-mail would be sent with the number.

Then, offered products

Example of 1 call

Ira - offered surgeshield, prompted as not interested  
then ADT and Century Link, prompted no time to discuss

We asked the rep and the supervisor if the information on the  
Sales Tracking Tool is stored in FPLES system. They explained  
only if products are sold. If no sales are made, no information is stored.

Example of 1 call

Humberto - offered Comcast, Miami Herald  
not interested

Why offering different products, he did not offer surgeshield?  
How can we find out if customer info is really not in FPLES system?

See 43-6  
4.  
set software  
req 38.

See 43-6  
3, Sales Tracking  
Tool (STT)



43-7  
1

43-7  
2



43-2  
3

TYE 12/31/2009  
customer transferred  
Title: Commission Rates

Florida Power & Light Company  
Docket No. 100077  
Audit Request No. 59  
Interrogatory No. 1  
Page 1 of 1

*Confidential*

1 Q.

2 For 2009, please:

- 3 1) Provide the number of customers transferred to FPLES that purchased a service offered by  
4 FPLES.  
5 2) Provide the commission rates that FPLES gets from each of the companies that it sells  
6 products for.

7 A.

8 1. The number of customers transferred to FPLES by FPL that purchased a product or service  
9 offered by FPLES' Connect Services Sales Center is [REDACTED]

2. There is not a correlation between FPLES' commission rates and FPL's transfer costs.

FPLES compensates FPL for the service FPL provides to FPLES, which is transferring the customer connect call to FPLES so that FPLES may offer the customer move-related products and services. The compensation to FPL is based on FPL's fully allocated costs for 10 seconds of call time. However, the actual call transfer time data tracked by FPL indicates that the average call transfer time ranged from 3.4 to 5.7 seconds during the January to December 2009 time period. This time is significantly less than the 10 seconds of time that is the basis of the compensation paid by FPLES to FPL, so FPL is being compensated for its fully allocated costs associated with the call transfer.

As described above, this compensation is based on FPL's fully allocated cost and not a market price. This method of compensation is appropriate and consistent with the Commission's affiliate transaction rule, Rule 25-6.1351(3)(b), Florida Administrative Code because there is a benefit to the retail customer for FPL providing this service to FPLES. As a result of the call transfer, FPLES confirms the customer's connect service transaction, ensuring that the completed transaction with the FPL Representative is accurate. As part of that confirmation task, FPLES provides the customer their confirmation number (or their FPL Bill Account number), which allows the FPL customer to transact in the future with FPL as needed. The costs associated with FPLES call time to perform this confirmation activity are not charged back to FPL.

FPL and its ratepayers benefit from this arrangement because they would otherwise bear the costs associated with the additional call time spent on confirming the connect service transaction if not for FPLES' role in that FPL's overall average call handle time associated with the connect service transaction would increase.

Based on the above, FPLES does not believe any comparison to market rates is appropriate and

Per discussion with Bert Gonzales on 10/5, only part  
1 of this answer is confidential.

43-8 p1

FPL  
Audit of Affiliated Transactions  
Jckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

**CONFIDENTIAL**

*fw 10/6/10 JWP PBC*

Account 146.905  
Non-Payroll Charges  
Cash Voucher  
Journal Voucher  
Total Non-Payroll Charges

Title: Interr #14  
2008 ) A ( 2009/ B

Reference to  
Reporting Sheet

F  
G

E

Total Payroll

Total Billings to 146.905

Account 146.906  
Non-Payroll Charges  
✓ Materials & Supplies  
Vehicle

F  
G

Cash Voucher:

Advanced Electric Payments  
Intelligent Con Payments  
Meter Treater Payments  
Stokes Mechanic Payments  
Strategic Energy  
Utility Lines C

F  
F  
F  
F  
F  
F  
F

Remaining CV Payments

Stores Exp (Surgeshield) → 44-1/1-1

Chargeback Expense [1] →

Care Center "Connect Svcs" [2] →

Care Center "Straggler Calls" [3] →

✓ Space & Equipment →

LFO Space Charges

RCL VAPS Complaints

System Charges [4] → 44-1/1-1

Bill Statement Revenue → 44-1/1-1

Trunk Seizure

Aviation

Other

44-1/1-2  
D  
A  
B  
B  
D  
D  
B  
A  
C  
B  
G  
G

Total Non-Payroll Charges

Total Payroll

(A)

E

Total Billings to 146.906

Total Billings to FPLES

44-1

(A) Some of this payroll was tested in section 43 & 46

44-2 pg shows amount per Interr. 14. which agrees.

Affiliate Audit  
Src: Audit Request No. 6. Item No. 1

44-1  
A

Line ↓ Col →

|                               | A   | B   | C   | D   | E   | F   | G   | H   | I   | J   | K   | L   | 44-1<br>Total | M |
|-------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------------|---|
|                               | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |               |   |
| 2008                          |     |     |     |     |     |     |     |     |     |     |     |     |               |   |
| Stores Exp (Surgeshield)      | 1   |     |     |     |     |     |     |     |     |     |     |     | 44-14         |   |
| Chargeback Expense            | 2   |     |     |     |     |     |     |     |     |     |     |     |               |   |
| Care Center "Connect Svcs"    | 3   |     |     |     |     |     |     |     |     |     |     |     |               |   |
| Care Center "Straggler Calls" | 4   |     |     |     |     |     |     |     |     |     |     |     | 44-16         |   |
| Space & Equipment             | 5   |     |     |     |     |     |     |     |     |     |     |     | 44-14         |   |
| System Charges                | 6   |     |     |     |     |     |     |     |     |     |     |     | 44-17         |   |
| Bill Statement Revenue        | 7   |     |     |     |     |     |     |     |     |     |     |     |               |   |

- (A) Represents rent for the Surgeshield Equipment.
- (B) Mailer, Printing, Billing
- (C) care center reviewed in section 43
- (D)
- (E) Rent. Equipment for FPL space occupied by FPLES employees
- (F) Miscellaneous, increase in pymt processing, correction of Billy, Hailey 2009 includes Billy Bar gas
- (G) Bill invert program, reviewed in section 50.

for 44-18, gas billy was not billed to FPLES for or.

Src:

Affiliate Audit Request  
Audit Request No. 14, Item No. 1

Audit of Affiliated Transp. "ions  
Dck# 100077-EI, Audit# 1L .J7-4-1  
TYE 12/31/2009

NTIAL

Page 1 of 2

44-1  
1-1

10/6/10  
KW

Line

cd →

M

2009

A

B

C

D

E

F

G

H

I

J

K

L

44-1

K1

ab

Jan

Feb

Mar

Apr

May

Jun

Jul

Aug

Sep

Oct

Nov

Dec

Total

Stores Exp (Surgeshield)

2 Chargeback Expense

3 Care Center "Connect Svcs"

4 Care Center "Straggler Calls"

5 Space & Equipment

6 System Charges

7 Bill Statement Revenue

44-5

44-3

44-3

44-9

44-9

44-10

44-11 p4

44-6

44-7

44-8

44-12

44-13

System Chg in 10/09 includes gas billing

Title: 09 Monthly Collections

Audit of Affiliated Transactions  
Dkt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

FPL  
CONFIDENTIAL

Src:

Affiliate Audit Request  
Audit Request No. 14, Item No. 1

44-1  
1-2

KW  
10/6/10



Acctg Mth: Nov-09  
Billing Mth: Dec-09

Florida Power & Light  
FPLES AUDIT  
Jacket # 100077-EI  
APA 10-207-4-1  
TYE 12/31/2009

Title: Care Center, Chybk

Accounting Entry

FPL Energy Services  
- Ms Johnson

Product Split for Costs to be Billed by FPL

Miami Herald  
Bellsouth  
Sarasota Herald Tribune  
Sun Sentinel  
Embarq  
Scripps Newspaper  
Commercial SurgeShield @ Connect  
Surgeshield @ Connect  
Bradenton Herald  
Direct TV  
Verizon  
AT&T Business  
Cable Product Sales

Credits for Costs  
(A) 0457-93-000000-326-EAC802  
(A) 0457-93-000000-326-EAC803  
(A) 0457-93-000000-326-EAC 302,303,305  
(A) 0458-93-000000-314-EAC692

Credit (A)  
Credit  
Credit

Debit 0070-99-000-340-078  
Debit 0075-99-000-340-078  
Debit 0076-99-000-340-078  
Debit 1070-99-000-340-078  
Debit 0268-99-000-340-078  
Debit 0084-99-000-340-078  
Debit 0269-99-000-340-078  
Debit 0214-99-000-340-078  
Debit 0260-99-000-340-078  
Debit 0216-99-000-340-078  
Debit 0272-99-000-340-078  
Debit 0352-99-000-340-078  
Debit 0361-99-000-340-078

Costs  
P & W 3099-91-000-000-010-760  
Other Loading 4677-92-000-370-010-876

Payment Power

Mailing Costs  
Pmt Processing

Debit 0066-99-000340-078-7942

Surge Combo

Mailing Costs  
Pmt Processing  
Mailing Costs  
Pmt Processing

Debit 0072-99-000340-078-7942

Appliance Protection Plus  
Effective 09/03

Mailing Costs  
Pmt Processing

Debit 0082-99-000340-078-7942

Surge Shield  
Effective 09/03

Mailing Costs  
Pmt Processing

Debit 0055-99-000340-078-7942

Utility Guard  
Single Bill

Mailing Costs  
Pmt Processing

2 products billed  
Utility Guard Combo

Mailing Costs  
Pmt Processing

2 products billed  
Power Surge Combo

Mailing Costs  
Pmt Processing

3 products billed  
PowerSurge/J Guard

Mailing Costs  
Pmt Processing

Debit 0065-99-000340-078-7942

Credit 1012-90-000030-042-790  
Credit 4476-92-000000-042-630

Mailing Costs  
Payment Processing



2009 FPL Energy Service Fee Related to the  
Use of FPL Care Center

A B C D E F G H I J K L M  
JANUARY FEBRUARY MARCH APRIL MAY JUNE JULY AUGUST SEPTEMBER OCTOBER NOVEMBER YEAR TOTAL

Actual Payroll Costs

Regular - Non-Exempt (EAC 802)  
Charge in NON BARGOET PAY (EAC 302)  
Overtime - Non-Exempt (EAC 803)  
Charge in NON BARGOET PAY (EAC 303)  
Regular - Mgmt (EAC 803)  
Charge in EXEMPTREG PAY (EAC 303)  
Overtime - Mgmt (EAC 803)  
Sub-Total  
Other Direct Charges  
Other Direct Chgs Differential from PM Est  
Other Direct Charges for Contractor CSRs (EAC 618)  
Total

Call Mix

FPLES Handled Calls  
At Others FPL Handled Calls  
Sub-Total  
Calls Handled by El Paso  
Total

Total Cost Per Call

Seconds to Transfer Call to an FPLES Representative  
Average Seconds Per Call - FPL Care Center  
FPLES Percent of Average Call Transferred

Total Cost of FPLES Handled Calls  
(Amounts credited to Customer Service budget)  
(\$ of FPLES Handled Calls \* Total Cost Per Call \*  
Percentage of Average Call Transferred)

Loadings:

Direct Charge Overhead Rate  
(excludes non-productive time)

\*Note: Don't need to include non-productive as it is

Total Cost to be Billed to FPLES

Amount of Loadings Credited to Location 10

Product Split for Costs to be Billed by FPL

Miami Herald  
Baltimore  
Kansas City Herald Tribune  
Sun Sentinel  
Enquirer  
Scraper Newspaper  
Pittsburgh  
PL Myers News Press  
Commercial Appeal/Field @ Connell  
Star Tribune @ Concord  
Birmingham Herald  
Orlando Times  
Verizon  
MVOX  
AT&T Business  
Cable Product Sales

Credits By EAC at FPL

Payroll - 0457-03-000-000-328  
Non-Exempt - (EAC 802)  
Exempt - (EAC 803)  
NON BARGOET PAY (EAC 302)  
NON BARGOET PAY (EAC 303)  
EXEMPTREG PAY (EAC 303)

Other Charges - 0458-03-000-000-814  
(EAC 802)  
Reconcile

Loadings - 4577-02-000-570-010

Workorders to charge

10/15/98-000-340-076  
0266-99-000-340-076  
0061-09-000-340-076  
0266-99-000-340-076  
0214-09-000-340-076  
0200-09-000-340-076  
0218-09-000-340-076  
0272-09-000-340-076  
0332-09-000-340-076  
0001-03-000-340-076

Title:

Case Lead

Florida Power & Light  
FPLES AUDIT  
Docket # 100077-EI  
APA 10-207-4-1  
TYE 12/31/2009

10/16/10  
Jed

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

Florida Power & Light  
FPLES AUDIT  
Docket # 100077-EI  
APA 10-207-4-1  
TYE 12/31/2009

Title: Charge back Exp.

10/16/10

JTP  
PDC

2009 FPLES Charge Back Summary

| FPL Billing Charge Back Expense                                                |       |                        |                                  |                     |                     |              |            |
|--------------------------------------------------------------------------------|-------|------------------------|----------------------------------|---------------------|---------------------|--------------|------------|
|                                                                                |       | Plus                   |                                  | Number of Billed    |                     | Payment      |            |
|                                                                                |       | Redistribution of      |                                  | Sales - Grand       |                     | Processing   |            |
|                                                                                |       | Other category         |                                  | Total               |                     | Expense      |            |
| Product Line                                                                   | Month | Number of Billed Sales | Redistribution of Other category | Sales - Grand Total | Work Order Number   | Mailing Cost | Total Cost |
| Payment Power<br>SINGLE BILL LINE ITEMS                                        | Jan   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Feb   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Mar   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Apr   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | May   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Jun   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Jul   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Aug   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Sep   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Oct   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Nov   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
|                                                                                | Dec   |                        |                                  |                     | 0068-99-000-340-078 |              |            |
| Power Surge<br>SINGLE BILL LINE ITEMS                                          | Jan   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Feb   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Mar   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Apr   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | May   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Jun   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Jul   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Aug   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Sep   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Oct   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Nov   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Dec   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
| Payment Power/Power<br>Surge Combo<br>BOTH PRODUCTS BILLED<br>ON THE SAME BILL | Jan   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Feb   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Mar   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Apr   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | May   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Jun   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Jul   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Aug   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Sep   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Oct   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Nov   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
|                                                                                | Dec   |                        |                                  |                     | 0072-99-000-340-078 |              |            |
| UtilityGard Single Bill<br>SINGLE BILL LINE ITEMS                              | Jan   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Feb   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Mar   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Apr   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | May   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Jun   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Jul   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Aug   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Sep   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Oct   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Nov   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Dec   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
| Payment<br>Power/UtilityGard Combo<br>BOTH PRODUCTS BILLED<br>ON THE SAME BILL | Jan   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Feb   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Mar   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Apr   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | May   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Jun   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Jul   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Aug   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Sep   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Oct   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Nov   |                        |                                  |                     | 0065-99-000-340-078 |              |            |
|                                                                                | Dec   |                        |                                  |                     | 0065-99-000-340-078 |              |            |

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Dec 09 belly:  
E (A) →  
total

44-3

Tried in  
44-2 P3

Customer Care Chargebacks Nov 2009.xls/Billing Chargeback Summary 10/1/00

44-3  
2 p1

2009 FPLES Charge Back Summary

| FPL Billing Charge Back Expense |                                               |      |   |   |              |                            |            |   |   |
|---------------------------------|-----------------------------------------------|------|---|---|--------------|----------------------------|------------|---|---|
| A                               |                                               | B    | C | D | E            | F                          | G          | H | I |
| 1                               | Power Surge/UtilityGard                       | Jan  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 2                               | Combo                                         | Feb  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 3                               | BOTH PRODUCTS BILLED<br>ON THE SAME BILL      | Mar  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 4                               |                                               | Apr  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 5                               |                                               | May  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 6                               |                                               | Jun  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 7                               |                                               | Jul  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 8                               |                                               | Aug  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 9                               |                                               | Sep  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 10                              |                                               | Oct  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 11                              |                                               | Nov  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 12                              |                                               | Dec  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 13                              |                                               |      |   |   |              |                            |            |   |   |
| 14                              |                                               |      |   |   |              |                            |            |   |   |
| 15                              | Payment PoweredPower                          | Jan  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 16                              | Surge/UtilityGard Combo                       | Feb  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 17                              | ALL THREE PRODUCTS BILLED<br>ON THE SAME BILL | Mar  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 18                              |                                               | Apr  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 19                              |                                               | May  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 20                              |                                               | Jun  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 21                              |                                               | Jul  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 22                              |                                               | Aug  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 23                              |                                               | Sep  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 24                              |                                               | Oct  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 25                              |                                               | Nov  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 26                              |                                               | Dec  |   |   |              | 0065-99-000-340-078        |            |   |   |
| 27                              |                                               |      |   |   |              |                            |            |   |   |
| 28                              |                                               |      |   |   |              |                            |            |   |   |
| 29                              | Appliance Protection Plus                     | Jan  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 30                              | & Appliance Guard                             | Feb  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 31                              | SINGLE BILL LINE ITEMS                        | Mar  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 32                              |                                               | Apr  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 33                              |                                               | May  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 34                              |                                               | Jun  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 35                              |                                               | Jul  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 36                              |                                               | Aug  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 37                              |                                               | Sep  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 38                              |                                               | Oct  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 39                              |                                               | Nov  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 40                              |                                               | Dec  |   |   |              | 0082-99-000-340-078        |            |   |   |
| 41                              |                                               |      |   |   |              |                            |            |   |   |
| 42                              |                                               |      |   |   |              |                            |            |   |   |
| 43                              | Surgeahoid                                    | Jan  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 44                              | SINGLE BILL LINE ITEMS                        | Feb  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 45                              |                                               | Mar  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 46                              |                                               | Apr  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 47                              |                                               | May  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 48                              |                                               | Jun  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 49                              |                                               | Jul  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 50                              |                                               | Aug  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 51                              |                                               | Sep  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 52                              |                                               | Oct  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 53                              |                                               | Nov  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 54                              |                                               | Dec  |   |   |              | 1055-99-000-340-078        |            |   |   |
| 55                              |                                               |      |   |   |              |                            |            |   |   |
| 56                              | Miami Herald billing                          | Jan  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 57                              | SINGLE BILL LINE ITEMS                        | Feb  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 58                              |                                               | Mar  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 59                              |                                               | Apr  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 60                              |                                               | May  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 61                              |                                               | Jun  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 62                              |                                               | Jul  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 63                              |                                               | Aug  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 64                              |                                               | Sep  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 65                              |                                               | Oct  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 66                              |                                               | Nov  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 67                              |                                               | Dec  |   |   |              | 0217-99-000-340-078        |            |   |   |
| 68                              |                                               |      |   |   |              |                            |            |   |   |
| 69                              |                                               | Jan  |   |   |              |                            |            |   |   |
| 70                              |                                               | Feb  |   |   |              |                            |            |   |   |
| 71                              |                                               | Mar  |   |   |              |                            |            |   |   |
| 72                              |                                               | Apr  |   |   |              |                            |            |   |   |
| 73                              |                                               | May  |   |   |              |                            |            |   |   |
| 74                              |                                               | June |   |   |              |                            |            |   |   |
| 75                              |                                               |      |   |   |              |                            |            |   |   |
| 76                              |                                               |      |   |   |              |                            |            |   |   |
| 77                              |                                               |      |   |   |              |                            |            |   |   |
| 78                              |                                               |      |   |   |              |                            |            |   |   |
| 79                              |                                               |      |   |   |              |                            |            |   |   |
| 80                              |                                               |      |   |   |              |                            |            |   |   |
| Grand Total - all expenses      |                                               |      |   |   |              |                            |            |   |   |
|                                 |                                               |      |   |   | Mailing Cost | Payment Processing Expense | Total Cost |   |   |

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44-3  
p 22

2009 FPLES Charge Back Summary

FPL Billing Charge Back Expense

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Notes:

1. Revised 2007 billing rates:

2. Payment Power/Power Surge combo represents the number of billed accounts for both services. Starting in 2002, power surge was assumed this expense since the ratio of single bills of each type is 80/20 (power surge to payment power respectively).
3. Appliance Protection Plus being replaced by Appliance Guard - both now combined until replacement complete.
4. Equiguard program added in October 2007

Customer Care Chargebacks Nov 2009.xls/Billing Chargeback Summary  
10/11/09

REPORT: 0X43-001-081219

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 002

COMPANY : 01

LEDGER  
DATE JV# PAGE# SRC STATUS  
200812 31 0090 65000 COMPLETED

POSTED  
DATE CYC

ACCRUAL  
REVERSE  
NO

SCHEDULED INFORMATION  
START DATE STOP DATE FREQUENCY  
(NOT SCHEDULED)

APPROVAL INFORMATION  
DATE TIME PERSON

ENTERED/LAST CHANGED INFORMATION  
DATE TIME PERSON  
2008-12-19 15.24 NELLY PALMA

EXCEPTION APPROVAL INFORMATION  
LOC SECT DATE TIME PERSON  
0009 0046

REMARKS: 2008 SURGESHIELD ANNUAL RENT EXPENSE

NOTE: THIS IS A PSEUDO TRANSLATION

| ACCOUNT |     |       |                   | BUCS TRANSLATION |       |     |               |
|---------|-----|-------|-------------------|------------------|-------|-----|---------------|
| SEL     | D/C | NO    | LOC               | GL ACCT NO       | ER    | LOC | PL ACCT       |
| ***>    | D   | 02706 | 099 000 3400 0078 | 146.906          | 00000 | 000 | 0078 000.0000 |
| ***>    | C   | 01612 | 092 000 0000 0503 | 163.000          | 00000 | 000 | 0503 000.0000 |
| ***>    | C   | 00000 | 000 241 3100 0999 |                  |       |     |               |

DESCRIPTION  
2008 SURGESHIELD RENT EXP  
2008 SURGESHIELD RENT EXP  
2008 SURGESHIELD RENT EXP

EAC PERCENT TYPE  
\*\*\* 100.00 NOOP  
\*\*\* 100.00 NOOP

BATCH TOTAL:

TOTAL ENTRIES:

3

12/08

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

rrl  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: Surgeshield rent exp

12/11/09  
PBC

P1 44-4

**2008 Annual Stores Expense Associated with Handling Surgeshield Device Inventory**  
 Information provided by Gus Dominquez, FPLES Surgeshield product Mgr, and Scott Velasco, FPL Acctg

Description - Expense related to FPL Storerooms, incurred by the Surgeshield program when FPL Storerooms store FPLES' Surgeshield devices.  
 Expense is determined by taking maximum storeroom space used to store devices and applying an annual rental fee and taxes  
 as instructed to be calculated using FPL Accounting methodology.

| A                                                                                                             | B                 | C                                                    | D                                                   | E                            | F                 | G           | H             |
|---------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------|-----------------------------------------------------|------------------------------|-------------------|-------------|---------------|
| Storeroom used in 2008                                                                                        | Location          | Max Space used during 2008<br>square footage, note 1 | Annual rental fee per<br>square footage -<br>note 2 | Calculated Rental<br>Expense | Tax Rate - note 3 | Tax Expense | Total Expense |
| 1 Flagler                                                                                                     | Flagler County    |                                                      | 9.75                                                | \$                           | 7.0%              | \$          | \$            |
| 2 West Dade                                                                                                   | Miami Dade County |                                                      | 17.13                                               | \$                           | 7.0%              | \$          | \$            |
| 3 Central Broward                                                                                             | Broward           |                                                      | 16.68                                               | \$                           | 6.0%              | \$          | \$            |
| 4 Gladiolus                                                                                                   | Lee County        |                                                      | 14.25                                               | \$                           | 6.0%              | \$          | \$            |
| 5 Royal Palm                                                                                                  | Palm Beach County |                                                      | 14.25                                               | \$                           | 6.5%              | \$          | \$            |
| Entry:<br>Dr. 2706-99-000-340-078-639 \$ 7,672.37<br>Cr. 1612-92-000-000-503-676 \$<br>Cr. 241-310-999-790 \$ |                   |                                                      |                                                     |                              |                   |             |               |

**Notes:**

- 1) Square footage space estimated by Gus Dominquez, PMO, email dated 12-11-08.
- 2) Annual rental fee per square footage provided by Scott Velasco, Acctg based on November 2008 CRE Space Allocation Report Industrial market per square foot annual rental rate received monthly from Corporate Real Estate.
- 3) Tax rate obtained from State of Florida web site. Includes surtax rate for specific county where storeroom resides.
- 4) Tax expense credited to Account Number "241-310"; Location "999"; EAC "790"; and Description "Space Util-Tax". Account number provided by Scott Velasco, FPL ACCTG. Total expense incurred by FPLES Surgeshield product charged against the Surgeshield work order.

See 44-4 for co's explanation  
 of difference with 2009 (44-5) square footage  
 and rates.

Audit of Affiliated Transactions  
 Dckt# 100077-El, Aud 10-207-4-1  
 TYE 12/31/2009  
 Title: Surgeshield Rent Exp

10/16/11  
 [Signature]

PZ-44-4



FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Title: Surgeshield Rent

Florida Power & Light Company  
Docket No. 100077  
Audit Request No. 57  
Interrogatory No. 1  
Page 1 of 1

11/26/10  
Confidential  
JHP  
PBC

Q.

1) The emails which document the square footage used. please explain why the 2009 square footage is much less than 2008.

2) The CRE Space Allocation Report, Industrial Market per square foot. Please explain why the fee is less for most of the counties in 2009 than in 2008.

A.

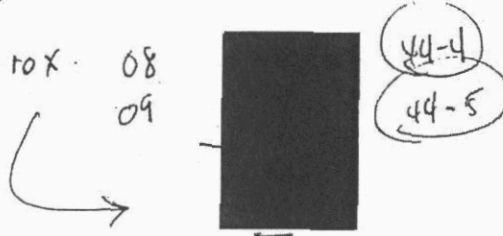
1. In 2008, the square footage assigned to the specific FPL Storerooms that house Surgeshield equipment was estimated. In 2009, a physical audit was conducted by FPL and FPLES of this storage space, resulting in revised square footage amounts for three out of the five FPL Storerooms used to house FPLES Surgeshield equipment.

2. When the space review was performed for 2009 it was discovered that the rental rate being used was the rate for office space, not warehouse space, which is type of space that houses the Surgeshield equipment. The rate was corrected for 2009 but due to the immateriality of the amount it was decided no prior year corrections would be processed.

44-4  
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44-5  
1.

Line

So 2008 was overstated.  
1 FPLES paid more approx. 08  
2 09  
3



Req 57

44-4  
2

COMPANY : 01

LEDGER  
DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY  
200912 31 0061 65000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2009-12-14 15.18 NELLY PALMA 0009 0046

REMARKS: 2009 ANNUAL STORES EXPENSE ASSOCIATED WITH HANDLING SURGESHIELD  
DEVICE INVENTORY/

-ACCOUNT-  
SEL D/C WO ER CMP SEC/U LOC  
\*\*\*> D 02706 099 000 3400 0078  
\*\*\*> C 01612 092 000 0000 0503  
\*\*\*> C 00000 000 241 3100 0999

A  
P2  
AMOUNT EAC LOC DESCRIPTION  
639 2009 STORES EXPENSE  
676 2009 STORES EXPENSE  
790 2009 STORES EXPENSE TAX

NOTE: THIS IS A PSEUDO TRANSLATION  
BUCS TRANSLATION  
GL ACCT WO ER LOC FL ACCT EAC PERCENT TYPE  
146.906 00000 000 0078 000.0000 \*\*\* 100.00 NOOP  
163.000 00000 000 0503 000.0000 \*\*\* 100.00 NOOP

44-5  
BATCH TOTAL:

TOTAL ENTRIES: 3

44-1  
1-7

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

PL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: 09 Surgeshield lent exp

10/16/10  
JAF  
PDC

P1  
44-5

**2009 Annual Stores Expense Associated with Handling Surgeshield Device Inventory**  
 Information provided by Luanda Lee, FPLES Surgeshield product Mgr, and Elizabeth Foudy, FPL CMA Acctg

Description - Expenses are incurred by FPLES' Surgeshield program when FPL Storerooms provide storage space for the Surgeshield program devices.  
 Annual expense is determined by taking maximum storeroom space used to store devices and applying an annual rental fee and related sales tax.  
 This process is standard FPL Cost Allocation methodology for charging for utility space utilized by affiliates.

| A                      | B         | C                 | D                                                    | E                                             | F                         | G                 | H           | I             |
|------------------------|-----------|-------------------|------------------------------------------------------|-----------------------------------------------|---------------------------|-------------------|-------------|---------------|
| Storeroom used in 2009 | Bldg Code | Location          | Max Space used during 2009 - square footage - note 1 | Annual rental fee per square footage - note 2 | Calculated Rental Expense | Tax Rate - note 3 | Tax Expense | Total Expense |
| 1 Flagler              | BN1       | Flagler County    |                                                      | 9.75                                          | \$                        | 7.0%              | \$          | \$            |
| 2 West Dade            | MWE02     | Miami Dade County |                                                      | 8.54                                          | \$                        | 7.0%              | \$          | \$            |
| 3 Sunrise              | FL402     | Broward County    |                                                      | 5.95                                          | \$                        | 6.0%              | \$          | \$            |
| 4 Gladiolus            | FM401     | Lee County        |                                                      | 7.10                                          | \$                        | 6.0%              | \$          | \$            |
| 5 Royal Palm           | RP101     | Palm Beach County |                                                      | 7.68                                          | \$                        | 6.5%              | \$          | \$            |
| 6                      |           |                   |                                                      |                                               | \$                        |                   | \$          | \$            |
| 7                      |           |                   |                                                      |                                               |                           |                   |             |               |
| 8                      |           |                   |                                                      |                                               |                           |                   |             |               |
| 9                      |           |                   |                                                      |                                               |                           |                   |             |               |
| 10                     |           |                   |                                                      |                                               |                           |                   |             |               |

Adjusting Journal Entry Recorded as JV 31:

|                             |    |    |    |
|-----------------------------|----|----|----|
| Dr. 2706-99-000-340-078-639 | \$ |    |    |
| Cr. 1612-92-000-000-503-676 |    | \$ |    |
| Cr. 241.310-999-790         |    |    | \$ |

PI

445

Notes:

1) Square footage space estimated by Luanda Lee, PMO, email dated 12-01-09.

See  $\frac{44-4}{2}$  for co's explanation of square footage, rates.

Reduced in 2009

Title: 09 Surgeshield Rent Exp.  
 Audit of Affiliate Transactions  
 Dckt# 100077-El, Audit# 10-207-4-1  
 TYE 12/31/2009

445  
 1

12/16/10  
 10/16/10



-----NOTE: THIS IS A PSEUDO TRANSLATION.

| -ACCOUNT- |     |       |     |     |       | PAY  |        | BUCS TRANSLATION |     |                     |         |        |     |      |          |     |         |      |
|-----------|-----|-------|-----|-----|-------|------|--------|------------------|-----|---------------------|---------|--------|-----|------|----------|-----|---------|------|
| SEL       | D/C | WO    | ER  | CMF | SEC/U | LOC  | AMOUNT | EAC              | LOC | DESCRIPTION         | GL ACCT | WO     | ER  | LOC  | PL ACCT  | EAC | PERCENT | TYPE |
| ***>      | D   | 04355 | 099 | 000 | 2200  | 0365 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0365 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02831 | 099 | 000 | 3400  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02831 | 099 | 000 | 3400  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02831 | 099 | 000 | 3400  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02831 | 099 | 000 | 3400  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02831 | 099 | 000 | 3400  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 | 099 | 000 | 2600  | 0078 |        | 639              |     | FPLES SPACE & EQUIP | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| ***>      | D   | 02830 |     |     |       |      |        |                  |     |                     |         |        |     |      |          |     |         |      |

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

ACCOUNT-  
SEL D/C NO ER CMP SEC/U LOC  
\*\*\*> D 02830 099 000 3400 0078  
\*\*\*> D 02830 099 000 3400 0078  
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\*\*\*> D 02830 099 000 3400 0078  
\*\*\*> D 00075 099 000 3400 0078  
\*\*\*> D 00070 099 000 3400 0078  
\*\*\*> D 00272 099 000 3400 0078  
\*\*\*> D 00076 099 000 3400 0078  
\*\*\*> D 01070 099 000 3400 0078  
\*\*\*> D 00216 099 000 3400 0078  
\*\*\*> D 00352 099 000 5000 0897  
\*\*\*> D 00214 099 000 3400 0078  
\*\*\*> D 00084 099 000 3400 0078  
\*\*\*> D 00251 099 000 3400 0078  
\*\*\*> D 00269 099 000 3400 0078  
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\*\*\*> D 00361 099 000 3400 0078  
\*\*\*> D 02830 099 000 3400 0078  
\*\*\*> D 02830 099 000 0100 0078  
\*\*\*> D 04435 099 000 2200 0365  
\*\*\*> D 02830 099 000 3400 0078  
\*\*\*> D 02831 099 000 3400 0078  
\*\*\*> D 02830 099 000 0100 0078  
\*\*\*> D 01350 099 000 1000 0897  
\*\*\*> D 00365 099 000 7500 0897

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PBC

Title: 09 Space + Equipment

Customer Service - FPL Energy Services  
FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

A B

GO  
Juni  
FM  
CSE  
AOB  
SCS-LFO

| 2009 Rates |
|------------|
| Office 1   |
| Cubicle 3  |
| Desktop 3  |
| Laptop 1   |

P1

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type               | Comment |
|---------------------|----------------------|--------------------|---------|
| 2830-99-000-340-078 | Dr                   | Jacqueline Cabrera |         |
| 2850-99-000-340-078 | Dr                   | Jacqueline Cabrera |         |
| 2851-99-000-340-078 | Dr                   | Jacqueline Cabrera |         |
| 2856-99-000-340-078 | Dr                   | Jacqueline Cabrera |         |
| 0081-99-000-340-078 | Dr                   | Jacqueline Cabrera |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type         | Comment |
|---------------------|----------------------|--------------|---------|
| 2830-99-000-340-078 | Dr                   | R P Graessel |         |
| 1201-99-000-340-078 | Dr                   | R P Graessel |         |
| 0206-99-000-340-078 | Dr                   | R P Graessel |         |
| 0077-99-000-340-078 | Dr                   | R P Graessel |         |
| 2845-99-000-340-078 | Dr                   | R P Graessel |         |
| 2872-99-000-340-078 | Dr                   | R P Graessel |         |
| 0033-99-000-340-078 | Dr                   | R P Graessel |         |
| 0231-99-000-340-078 | Dr                   | R P Graessel |         |
| 0204-99-000-340-078 | Dr                   | R P Graessel |         |
| 0256-99-000-340-078 | Dr                   | R P Graessel |         |
| 0324-99-000-340-078 | Dr                   | R P Graessel |         |
| 0276-99-000-340-078 | Dr                   | R P Graessel |         |
| 0246-99-000-340-078 | Dr                   | R P Graessel |         |
| 0245-99-000-340-078 | Dr                   | R P Graessel |         |
| 0331-99-000-340-078 | Dr                   | R P Graessel |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type       | Comment |
|---------------------|----------------------|------------|---------|
| 2706-99-000-340-078 | Dr                   | Joe Nestor |         |
| 0239-99-000-340-078 | Dr                   | Joe Nestor |         |
| 2830-99-000-340-078 | Dr                   | Joe Nestor |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type          | Comment |
|---------------------|----------------------|---------------|---------|
| 2831-99-000-340-078 | Dr                   | Jesse Revilla |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type             | Comment |
|---------------------|----------------------|------------------|---------|
| 2830-99-000-340-078 | Dr                   | Eduardo Cardenas |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type          | Comment |
|---------------------|----------------------|---------------|---------|
| 2830-99-000-340-078 | Dr                   | Jeffery Timor |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type         | Comment |
|---------------------|----------------------|--------------|---------|
| 2831-99-000-340-078 | Dr                   | Lori Pezzulo |         |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type      | Comment |
|---------------------|----------------------|-----------|---------|
| 4435-99-000-220-365 | Dr                   | Rob Riley |         |

P2

This was not audited because the (same methodology).  
2008 units were audited. See 44-11.

44-6

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

GO  
June  
FM  
CSE  
AOB  
SCS-LFO

2009 F  
Office  
Cubicle  
Desktop  
Laptop

92

A B

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 0   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 0   |
| Work Station             | 1   |
| Lap Top                  | 1   |
| Subtotal                 | 1   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 | 1   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   | Type | Comment      |
|----------------------|------|--------------|
| Account Distribution | Dr   | Janel Khoury |
| 2831-99-000-340-078  |      |              |

| Charge Information   | Type | Comment        |
|----------------------|------|----------------|
| Account Distribution | Dr   | Melanie Tucker |
| 2831-99-000-340-078  |      |                |

| Charge Information   | Type | Comment       |
|----------------------|------|---------------|
| Account Distribution | Dr   | Ana Castillon |
| 2831-99-000-340-078  |      |               |

| Charge Information   | Type | Comment       |
|----------------------|------|---------------|
| Account Distribution | Dr   | Gisela Barbal |
| 2831-99-000-340-078  |      |               |

| Charge Information   | Type | Comment    |
|----------------------|------|------------|
| Account Distribution | Dr   | Maria Baez |
| 2831-99-000-340-078  |      |            |

| Charge Information   | Type | Comment      |
|----------------------|------|--------------|
| Account Distribution | Dr   | Pedro Garcia |
| 2830-99-000-260-078  |      |              |

| Charge Information   | Type | Comment       |
|----------------------|------|---------------|
| Account Distribution | Dr   | Terri Tallala |
| 2830-99-000-260-078  |      |               |

| Charge Information   | Type | Comment          |
|----------------------|------|------------------|
| Account Distribution | Dr   | Gabriel Guiniana |
| 2830-99-000-260-078  |      |                  |

96  
41-6  
1  
82

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

GO  
June  
FIA  
CSE  
AOB  
SCS-LFO

| 2009 R  |    |
|---------|----|
| Office  | \$ |
| Cubicle | \$ |
| Desktop | \$ |
| Laptop  | \$ |

P2

| Vern Beck                |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Amalia Garcia            |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Reinaldo Vins            |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Kathleen McNamara        |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Luanda Woods-Lee         |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Joseph McMillan          |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Denna Campbell           |     |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   |      |           |
|----------------------|------|-----------|
| Account Distribution | Type | Comment   |
| 2830-99-000-260-078  | Dr   | Vern Beck |

| Charge Information   |      |               |
|----------------------|------|---------------|
| Account Distribution | Type | Comment       |
| 2830-99-000-260-078  | Dr   | Amalia Garcia |

| Charge Information   |      |               |
|----------------------|------|---------------|
| Account Distribution | Type | Comment       |
| 2830-99-000-260-078  | Dr   | Reinaldo Vins |

| Charge Information   |      |                   |
|----------------------|------|-------------------|
| Account Distribution | Type | Comment           |
| 2830-99-000-310-078  | Dr   | Kathleen McNamara |

| Charge Information   |      |                  |
|----------------------|------|------------------|
| Account Distribution | Type | Comment          |
| 2830-99-000-310-078  | Dr   | Luanda Woods-Lee |

| Charge Information   |      |                 |
|----------------------|------|-----------------|
| Account Distribution | Type | Comment         |
| 2831-99-000-310-078  | Dr   | Joseph McMillan |

| Charge Information   |      |                |
|----------------------|------|----------------|
| Account Distribution | Type | Comment        |
| 2830-99-000-310-078  | Dr   | Denna Campbell |
| 0324-99-000-310-078  | Dr   | Denna Campbell |
| 1201-99-000-310-078  | Dr   | Denna Campbell |
| 2815-99-000-310-078  | Dr   | Denna Campbell |
| 0077-99-000-310-078  | Dr   | Denna Campbell |
| 2872-99-000-310-078  | Dr   | Denna Campbell |
| 0245-99-000-310-078  | Dr   | Denna Campbell |
| 0231-99-000-310-078  | Dr   | Denna Campbell |
| 0013-99-000-310-078  | Dr   | Denna Campbell |
| 0204-99-000-310-078  | Dr   | Denna Campbell |
| 0205-99-000-310-078  | Dr   | Denna Campbell |
| 0275-99-000-310-078  | Dr   | Denna Campbell |
| 0255-99-000-310-078  | Dr   | Denna Campbell |
| 0241-99-000-310-078  | Dr   | Denna Campbell |
| 0331-99-000-310-078  | Dr   | Denna Campbell |

Subtotal  
Grand Total

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

|         | C | D | E | F | G |
|---------|---|---|---|---|---|
| GO      |   |   |   |   |   |
| June    |   |   |   |   |   |
| FM      |   |   |   |   |   |
| CSE     |   |   |   |   |   |
| ADB     |   |   |   |   |   |
| SCS-LFO |   |   |   |   |   |

|         |  |
|---------|--|
| 2009    |  |
| Office  |  |
| Cubicle |  |
| Desktop |  |
| Laptop  |  |

FPLES Connect Services LFO - SCS

Space  
  
Subtotal  
State & Local Tax Rate  
State & Local Tax Amount  
Annual Amount

| Charge Information  | Account Distribution | Type | Comment            |
|---------------------|----------------------|------|--------------------|
| 0076-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0070-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0272-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0076-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 1070-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0216-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0352-99-000-500-897 | Dr                   |      | FPLES Connect Syce |
| 0211-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0081-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0251-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0269-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0260-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0268-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| 0361-99-000-340-078 | Dr                   |      | FPLES Connect Syce |
| Subtotal            |                      |      |                    |
| Grand Total         |                      |      |                    |

| Item                     | Qty | CSE |
|--------------------------|-----|-----|
| Office                   | 0   |     |
| Cubicle                  | 1   |     |
| Space, Cubicle           | 1   |     |
| Work Station             | 0   |     |
| Lap Top                  | 0   |     |
| Subtotal                 |     |     |
| State & Local Tax Rate   |     |     |
| State & Local Tax Amount |     |     |
| Annual Amount            |     |     |

| Charge Information  | Account Distribution | Type | Comment      |
|---------------------|----------------------|------|--------------|
| 2831-99-000-340-078 | Dr                   |      | Lori Gardine |

| Item                     | Qty | CSE |
|--------------------------|-----|-----|
| Office                   | 0   |     |
| Cubicle                  | 1   |     |
| Space, Cubicle           | 1   |     |
| Work Station             | 1   |     |
| Lap Top                  | 0   |     |
| Subtotal                 |     |     |
| State & Local Tax Rate   |     |     |
| State & Local Tax Amount |     |     |
| Annual Amount            |     |     |

| Charge Information  | Account Distribution | Type | Comment         |
|---------------------|----------------------|------|-----------------|
| 3120-99-000-070-022 | Dr                   |      | Sebastian Loiza |

| Item                     | Qty | CSE |
|--------------------------|-----|-----|
| Office                   | 0   |     |
| Cubicle                  | 1   |     |
| Space, Office            | 1   |     |
| Work Station             | 0   |     |
| Lap Top                  | 0   |     |
| Subtotal                 |     |     |
| State & Local Tax Rate   |     |     |
| State & Local Tax Amount |     |     |
| Annual Amount            |     |     |

| Charge Information  | Account Distribution | Type | Comment           |
|---------------------|----------------------|------|-------------------|
| 2830-99-000-340-078 | Dr                   |      | Gustavo Dominguez |

| Item                     | Qty | CSE |
|--------------------------|-----|-----|
| Office (FPLES Supplied)  | 0   |     |
| Cubicle                  | 0   |     |
| Space, Office            | 1   |     |
| Work Station             | 0   |     |
| Lap Top                  | 0   |     |
| Subtotal                 |     |     |
| State & Local Tax Rate   |     |     |
| State & Local Tax Amount |     |     |
| Total Amount             |     |     |

| Charge Information  | Account Distribution | Type | Comment     |
|---------------------|----------------------|------|-------------|
| 2830-99-000-340-078 | Dr                   |      | Greg Hanlon |

Grand Total

| Item                     | Qty | CSE |
|--------------------------|-----|-----|
| Office                   | 0   |     |
| Cubicle                  | 1   |     |
| Space, Cubicle           | 1   |     |
| Work Station             | 1   |     |
| Lap Top                  | 0   |     |
| Subtotal                 |     |     |
| State & Local Tax Rate   |     |     |
| State & Local Tax Amount |     |     |
| Total Amount             |     |     |

| Charge Information  | Account Distribution | Type | Comment                |
|---------------------|----------------------|------|------------------------|
| 2830-99-000-340-078 | Dr                   |      | State & Local Tax Rate |

Grand Total

| Item                     | Qty | CSE |
|--------------------------|-----|-----|
| Office                   | 1   |     |
| Cubicle                  | 0   |     |
| Space, Office            | 1   |     |
| Work Station             | 0   |     |
| Lap Top                  | 0   |     |
| Subtotal                 |     |     |
| State & Local Tax Rate   |     |     |
| State & Local Tax Amount |     |     |
| Annual Amount            |     |     |

| Charge Information  | Account Distribution | Type | Comment    |
|---------------------|----------------------|------|------------|
| 2830-99-000-340-078 | Dr                   |      | James G OM |

C D E F G H

183

A B

| Charge Information   |             |      |            |
|----------------------|-------------|------|------------|
| Account              | Description | Type | Comment    |
| 2030-99-000-310-0178 |             | Dr   | Debye Reye |
| 0075-99-000-310-0178 |             | Dr   | Debye Reye |
| 0070-99-000-310-0178 |             | Dr   | Debye Reye |
| 0272-99-000-310-0178 |             | Dr   | Debye Reye |
| 0076-99-000-310-0178 |             | Dr   | Debye Reye |
| 1070-99-000-310-0178 |             | Dr   | Debye Reye |
| 0218-99-000-310-0178 |             | Dr   | Debye Reye |
| 0352-99-000-500-497  |             | Dr   | Debye Reye |
| 0214-99-000-310-0178 |             | Dr   | Debye Reye |
| 0000-99-000-310-0178 |             | Dr   | Debye Reye |
| 0261-99-000-310-0178 |             | Dr   | Debye Reye |
| 0260-99-000-310-0178 |             | Dr   | Debye Reye |
| 0280-99-000-310-0178 |             | Dr   | Debye Reye |
| 0268-99-000-310-0178 |             | Dr   | Debye Reye |
| 0351-99-000-310-0178 |             | Dr   | Debye Reye |

Grand Total

| Charge Information   |      |             |
|----------------------|------|-------------|
| Account Distribution | Type | Comment     |
| 2830-89-000-340-078  | Dr   | Diana Kirby |

| Charge Information   |      |             |
|----------------------|------|-------------|
| Account Distribution | Type | Comment     |
| 2831-99-000-340-078  | Dr   | Rick Deluga |

| Charge Information   |      |            |
|----------------------|------|------------|
| Account Distribution | Type | Comment    |
| 2830-89-000-340-078  | Dr   | Helen Eves |

Grand Total .

| Account Distribution | Type | Comment     |
|----------------------|------|-------------|
| 2430-88-000-340-078  | Dr   | Louis Moran |

Grand Total

44-62  
TIAL 1 P 5

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

|         | C | D | E | F | G | H |
|---------|---|---|---|---|---|---|
| GO      |   |   |   |   |   |   |
| June    |   |   |   |   |   |   |
| FM      |   |   |   |   |   |   |
| CSE     |   |   |   |   |   |   |
| AOB     |   |   |   |   |   |   |
| GCE-LFO |   |   |   |   |   |   |
| 2009    |   |   |   |   |   |   |
| Office  |   |   |   |   |   |   |
| Cubicle |   |   |   |   |   |   |
| Desktop |   |   |   |   |   |   |
| Laptop  |   |   |   |   |   |   |

P3

| Item                     | CSE |
|--------------------------|-----|
| Qty                      |     |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | CSE |
|--------------------------|-----|
| Qty                      |     |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | OC |
|--------------------------|----|
| Qty                      |    |
| Office                   | 0  |
| Cubicle                  | 1  |
| Space, Cubicle           | 1  |
| Work Station             | 0  |
| Lap Top                  | 0  |
| Subtotal                 | 0  |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | CSE |
|--------------------------|-----|
| Qty                      |     |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | OC |
|--------------------------|----|
| Qty                      |    |
| Office                   | 0  |
| Cubicle                  | 1  |
| Space, Cubicle           | 1  |
| Work Station             | 0  |
| Lap Top                  | 0  |
| Subtotal                 | 0  |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | CSE |
|--------------------------|-----|
| Qty                      |     |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | CSE |
|--------------------------|-----|
| Qty                      |     |
| Office                   | 0   |
| Cubicle                  | 0   |
| Space, Cubicle           | 0   |
| Space, Office            | 1   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | CSE |
|--------------------------|-----|
| Qty                      |     |
| Office                   | 0   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | OC |
|--------------------------|----|
| Qty                      |    |
| Office                   | 0  |
| Cubicle                  | 1  |
| Space, Cubicle           | 1  |
| Work Station             | 0  |
| Lap Top                  | 0  |
| Subtotal                 | 0  |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Charge Information   | Type | Comment     |
|----------------------|------|-------------|
| Account Distribution | Dr   | Jerry Boley |
| 2831-99-000-340-078  |      |             |

Grand Total

| Charge Information   | Type | Comment      |
|----------------------|------|--------------|
| Account Distribution | Dr   | Tim Morelino |
| 2831-99-000-340-078  |      |              |

Grand Total

| Charge Information   | Type | Comment        |
|----------------------|------|----------------|
| Account Distribution | Dr   | Barbara Jordan |
| 0075-99-000-340-078  |      |                |
| 0070-99-000-340-078  | Dr   | Barbara Jordan |
| 0272-99-000-340-078  | Dr   | Barbara Jordan |
| 0078-99-000-340-078  | Dr   | Barbara Jordan |
| 1070-99-000-340-078  | Dr   | Barbara Jordan |
| 0216-99-000-340-078  | Dr   | Barbara Jordan |
| 0352-99-000-500-897  | Dr   | Barbara Jordan |
| 0214-99-000-340-078  | Dr   | Barbara Jordan |
| 0084-99-000-340-078  | Dr   | Barbara Jordan |
| 0251-99-000-340-078  | Dr   | Barbara Jordan |
| 0269-99-000-340-078  | Dr   | Barbara Jordan |
| 0260-99-000-340-078  | Dr   | Barbara Jordan |
| 0268-99-000-340-078  | Dr   | Barbara Jordan |
| 0361-99-000-340-078  | Dr   | Barbara Jordan |

| Charge Information   | Type | Comment       |
|----------------------|------|---------------|
| Account Distribution | Dr   | Annual Amount |
| 2830-99-000-340-078  |      |               |

| Charge Information   | Type | Comment        |
|----------------------|------|----------------|
| Account Distribution | Dr   | Dennis Johnson |
| 2830-99-000-810-078  |      |                |

| Charge Information   | Type | Comment        |
|----------------------|------|----------------|
| Account Distribution | Dr   | Hector Samanie |
| 4435-99-000-220-365  |      |                |

Grand Total

| Charge Information   | Type | Comment         |
|----------------------|------|-----------------|
| Account Distribution | Dr   | Patrick McEhane |
| 2830-99-000-340-078  |      |                 |

Grand Total

| Charge Information   | Type | Comment      |
|----------------------|------|--------------|
| Account Distribution | Dr   | Marcos Salas |
| 2831-99-000-340-078  |      |              |

| Charge Information   | Type | Comment            |
|----------------------|------|--------------------|
| Account Distribution | Dr   | Marquinta McCauley |
| 2830-99-000-010-078  |      |                    |

P3



FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

|         | C | D | E | F | G       | H |
|---------|---|---|---|---|---------|---|
| GO      |   |   |   |   |         |   |
| June    |   |   |   |   |         |   |
| PM      |   |   |   |   |         |   |
| CSE     |   |   |   |   |         |   |
| AOB     |   |   |   |   |         |   |
| ECG-LFO |   |   |   |   |         |   |
|         |   |   |   |   | 2009    |   |
|         |   |   |   |   | Office  | 1 |
|         |   |   |   |   | Cubicle | 1 |
|         |   |   |   |   | Desktop | 1 |
|         |   |   |   |   | Laptop  | 1 |

A B

P3

| Requester                | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | AOB |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | AOB |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 | 1   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | GO  |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | GO  |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 | 1   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Requester                | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 0   |
| Space, Cubicle           | 0   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   | Type | Comment        |
|----------------------|------|----------------|
| Account Distribution | Dr   | Raquel Stiefes |
| 1350-99-000-100-497  |      |                |

| Charge Information   | Type | Comment       |
|----------------------|------|---------------|
| Account Distribution | Dr   | Rene Kichfeld |
| 0365-99-000-075-497  |      |               |

| Charge Information   | Type | Comment    |
|----------------------|------|------------|
| Account Distribution | Dr   | Alex Brito |
| 2631-99-000-010-078  |      |            |

| Charge Information   | Type | Comment      |
|----------------------|------|--------------|
| Account Distribution | Dr   | Marlon Nixke |
| 1350-99-000-100-497  |      |              |

| Charge Information   | Type | Comment     |
|----------------------|------|-------------|
| Account Distribution | Dr   | Jeff Barnes |
| 2630-99-000-340-078  |      |             |

| Charge Information   | Type | Comment     |
|----------------------|------|-------------|
| Account Distribution | Dr   | Gilsha Pell |
| 2630-99-000-340-078  |      |             |

| Charge Information   | Type | Comment       |
|----------------------|------|---------------|
| Account Distribution | Dr   | Emile Cavalos |
| 1350-99-000-340-078  |      |               |

| Charge Information   | Type | Comment |
|----------------------|------|---------|
| Account Distribution | Dr   |         |
| 2630-99-000-340-078  |      |         |

100-897

P11  
P4-6  
P7

B C D E F

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

A

| Combined               | All |
|------------------------|-----|
| Item                   | Qty |
| Office Furniture       | 9   |
| Cubicle Furniture      | 37  |
| Space, Offices & Cubes | 52  |
| Space - SCS - LFO      | 1   |
| Work Station           | 6   |
| Lap Top                | 5   |
| Subtotal               |     |

State & Local Tax Amount

GO  
June  
FH  
CSE  
AOB  
SCS-LFO

| 2009 Re    |
|------------|
| Office \$  |
| Cubicle \$ |
| Desktop \$ |
| Laptop \$  |

| Charge Information   | Type | Comment                          | Allocation |
|----------------------|------|----------------------------------|------------|
| Account Distribution |      |                                  |            |
| 4675-92-000-650-010  | Cr   | Office Furniture                 |            |
| 4675-92-000-850-010  | Cr   | Cubicle Furniture                |            |
| 4674-92-000-650-010  | Cr   | Space: Offices & Cubes           |            |
| 4674-92-000-650-010  | Cr   | Space - SCS - LFO                |            |
| 4675-92-000-650-010  | Cr   | Work Station                     |            |
| 4675-92-000-650-010  | Cr   | Lap Top                          |            |
|                      |      | Subtotal                         |            |
| 241-310              | Cr   | DaDe County Taxes                |            |
| 241-310              | Cr   | LEE County Taxes                 |            |
| 241-310              | Cr   | DaDe County Taxes - SCS LFO      |            |
| 241-310              | Cr   | Palm Beach/FL Myers County Taxes |            |
| Various - ABOVE      | Dr.  | FPLES-VAP                        |            |

check \$

4460

|                    |    |
|--------------------|----|
| DADE COUNTY        |    |
| Jacqueline Cabrera | GO |
| R.P. Ornesel       | GO |
| Joe Rioser         | GO |
| Jesse Revilla      | GO |
| Janet Khoury       | GO |
| Melanie Tucker     | GO |
| Natia Biles        | GO |
| Ana Castellon      | GO |
| Okasale Burial     | GO |
| Pedro Garcia       | GO |
| Toni Talala        | GO |
| Gabriel Quisiana   | GO |
| Vern Beck          | GO |
| Amalia Garcia      | GO |
| Reinaldo Vna       | GO |
| Dennis Johnson     | GO |
| Barbara Jordan     | GO |
| Emile Cervantes    | GO |

Taxable Base  
State & Local Tax Rate  
State & Local Tax Amount  
Annual Amount

|                     |     |
|---------------------|-----|
| PALM BEACH COUNTY   |     |
| Pernado Lori        | CSE |
| Katherine Woodard   | CSE |
| Joseph McElzhan     | CSE |
| Dorcas H Campbell   | CSE |
| Loel Glardon        | CSE |
| Sebastian Lealza    | CSE |
| Diana Kirby         | CSE |
| Helen Evans         | CSE |
| Mark P Wynn         | CSE |
| Jerry Bokey         | CSE |
| Tyn Moreine         | CSE |
| Mary E Terry        | CSE |
| Jeffery Timor       | CSE |
| Pat Richardson      | CSE |
| Hector Samario      | CSE |
| Race Kitchell       | CSE |
| Gekha Pell          | CSE |
| Jennifer Hutchinson | CSE |

Taxable Base  
State & Local Tax Rate  
State & Local Tax Amount  
Annual Amount

|                             |     |               |
|-----------------------------|-----|---------------|
| LEE COUNTY                  |     |               |
| Rob Riley - LEE COUNTY      | FM  | 6%, no surtax |
| Alex Billo - Broward County | AOB |               |
| Marlon Minko                | AOB |               |

Taxable Base  
State & Local Tax Rate  
State & Local Tax Amount  
Annual Amount

GRAND TOTAL - ALL COUNTIES  
Taxable Base  
State & Local Tax Rate - Average (Calculated)  
State & Local Tax Amount  
Annual Amount

W.O.  
4675

P4

W.O.  
4674

P4

DADE TAXES

P4

P12  
4460

COMPANY : 01

LEDGER  
DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY  
200912 31 0094 65000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2009-12-23 11.19 NELLY PALMA 0009 0046

REMARKS: TO RECORD SYSTEM AND CARE CENTER CHARGES TO AFFILIATES FOR THE MONTH OF NOV 2009

ABCDEF6 HIJ K

LMNOPQRSTU

NOTE: THIS IS A PSEUDO TRANSLATION

| SEL  | D/C | WO    | ER  | CHP | SEC/U | LOC  | EAC | LOC | DESCRIPTION         | GL      | ACCT   | WO  | ER   | LOC      | PL  | ACCT   | EAC  | PERC | TYPE |
|------|-----|-------|-----|-----|-------|------|-----|-----|---------------------|---------|--------|-----|------|----------|-----|--------|------|------|------|
| ***> | D   | 02830 | 099 | 000 | 3400  | 0078 | 790 |     | SYSTEM CHARGES      | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |      |      |
| ***> | C   | 04475 | 092 | 000 | 0000  | 0042 | 790 |     | SYSTEM CHARGES      | 903.000 | 000000 | 000 | 0042 | 000.0000 | *** | 100.00 | OPER |      |      |
| ***> | D   | 00600 | 099 | 000 | 2200  | 0897 | 790 |     | SYSTEM CHARGES      | 146.906 | 000000 | 000 | 0897 | 000.0000 | *** | 100.00 | NOOP |      |      |
| ***> | C   | 01012 | 090 | 000 | 0300  | 0042 | 790 |     | SYSTEM CHARGES      | 903.000 | 000000 | 000 | 0042 | 000.0000 | *** | 94.00  | OPER |      |      |
| ***> | C   | 01413 | 090 | 000 | 0500  | 0044 | 790 |     | SYSTEM CHARGES      | 903.300 | 000000 | 000 | 0042 | 000.0000 | *** | 6.00   | OPER |      |      |
| ***> | D   | 02831 | 099 | 000 | 6800  | 0078 | 790 |     | SYSTEM CHARGES      | 921.100 | 000000 | 000 | 0044 | 000.0000 | *** | 100.00 | OPER |      |      |
| ***> | C   | 01012 | 090 | 000 | 0300  | 0042 | 790 |     | SYSTEM CHARGES      | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |      |      |
| ***> | C   | 04475 | 092 | 000 | 0000  | 0042 | 790 |     | SYSTEM CHARGES      | 903.000 | 000000 | 000 | 0042 | 000.0000 | *** | 94.00  | OPER |      |      |
| ***> | C   | 04475 | 092 | 000 | 0000  | 0042 | 790 |     | SYSTEM CHARGES      | 903.300 | 000000 | 000 | 0042 | 000.0000 | *** | 6.00   | OPER |      |      |
| ***> | C   | 04475 | 092 | 000 | 0000  | 0042 | 790 |     | SYSTEM CHARGES      | 903.000 | 000000 | 000 | 0042 | 000.0000 | *** | 100.00 | OPER |      |      |
| ***> | D   | 00070 | 099 | 000 | 3400  | 0078 |     |     | CARE CENTER CHARGES | 146.906 | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |      |      |

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

Title: System Gas Billing

FPL  
Audit of Affiliated Transactions  
Dok# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

44-7/1  
44-7/1  
44-7/1

11/09 gas bill.  
Jan-Oct  
gas bill.

44-7/2

44-7/3

44-1/1-2



A

B

C

D

E

F

G

H

SYSTEM CHARGES

| Company / Systems | Item           | Quantity       | Unit Price | Extended Price | DR / CR | WO-ER-COMP-SEC/U-LOC-EAC | W/O Contact                 |
|-------------------|----------------|----------------|------------|----------------|---------|--------------------------|-----------------------------|
| FPLES<br>CARMS    | System Usage   |                |            |                | Credit  | 4475-92-000-000-042-790  |                             |
|                   | Pmt Processing | 44-7/8-1/1 P2  | 44-7/10    |                | Credit  | 4475-92-000-000-042-790  | Yanoi Nunez                 |
|                   |                |                |            |                | Debit   | 2830-99-000-340-078-790  | Dennis Johnson              |
| SAP               | Printing       | 44-7/5         |            |                | Credit  | 1012-90-000-030-042-790  | Sue Reed                    |
|                   | Mailing        |                |            |                | Credit  | 1413-90-000-050-044      | Larry Meador                |
|                   |                | 44-7/8-1/1 P1  |            |                | Debit   | 0600-99-000-220-897      | Jose Miranda email 12/04/09 |
| Gas Bills         | Printing       |                |            |                | Credit  | 1012-90-000-030-042-790  | Sue Reed                    |
|                   | Pmt Processing | 44-7/6         |            |                | Credit  | 4475-92-000-000-042-790  | Yanoi Nunez                 |
|                   |                | 44-7/8-1/1 P B |            |                | Debit   | 2831-99-000-680-078      | Marta Baez                  |

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

Nov 09

AT - Rec by staff

See 44-7/8-1

Title: System, Gas billing

FPL  
Audit of Affiliated Transaction.  
Dok# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

CONFIDENTIAL

P3

44-7/1

11/19/10  
JPC

COMPANY : 01

LEDGER  
DATE JV PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY  
200912 999 0117 69000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2009-12-21 16.36 ELIZABETH FOODY 0009 0046

BUSINESS MONTH CORRECTED: 2009-01 - 2009-10

REMARKS: TO BILL FPLES FOR THE PRINTING AND PMT PROCESSING OF GAS BILLS FOR JAN  
- OCT 2009

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

ACCOUNT-  
SEL D/C WO ER CMP SEC/U LOC AMOUNT EAC LOC DESCRIPTION  
\*\*\*> D 02831 099 000 5800 0078 PA 790 PRINT & PPC - GAS BILLS  
\*\*\*> C 01012 090 000 0300 0042 PA 790 PRINTING - GAS BILLS  
\*\*\*> C 04475 092 000 0000 0042 PA 790 PPC - GAS BILLS

BATCH TOTAL:

TOTAL ENTRIES:

3

44-7

NOTE: THIS IS A PSEUDO TRANSLATION  
GL ACCT WO ER LOC FL ACCT EAC PERCENT TYPE  
146.906 00000 000 0078 000.0000 \*\*\* 100.00 NOOP  
903.000 00000 000 0042 000.0000 \*\*\* 94.00 OPER  
903.300 00000 000 0042 000.0000 \*\*\* 6.00 OPER  
903.000 00000 000 0042 000.0000 \*\*\* 100.00 OPER

CONFIDENTIAL

44-7

Title: Gas Bule Jan-Oct 09

FPL  
Audit of Affiliated Transactions  
Dck# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

12/10/11  
FPL  
per



2009 System Charges

FPLES  
Printing

Gas Bills:

Qty  
Printing  
Billed

PPC

Gas Bills:

Qty  
PPC  
Billed

A B C D E F G H I J K L M  
Jan Feb March April May June July Aug Sept Oct Total Adjusted Pricing Dec Adjustment

[Redacted data for FPLES Printing and Gas Bills]

A [Redacted data for PPC Gas Bills]

$\frac{44-7}{9}$

$\frac{44-7}{10}$

Net Effect to FPLES

$\frac{44-7}{1}$

Tasled Dec 09 amount  $\frac{44-7}{1}$   
Same rates.

Jan - Oct 09  
Printing + Pmt Processing

44-7/18 shows Nov 09 amt.  
billed is broken  
since one with lag.  
The billing for Dec 08 should have  
been included.  
See 44-18. No billing for 08 done

Title: bus billing Jan-Oct 09

Audit of Affiliated Transactions  
Dck# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

FPL

Off 10/11/10  
pdc

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

$\frac{44-7}{2-1}$

COMPANY : 01

LEDGER  
DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY  
200912 999 0114 69000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOG SECT DATE TIME PERSON  
2009-12-21 15.08 ELIZABETH FOUDY 22 0009 0046

BUSINESS MONTH CORRECTED: 2009-01 - 2009-10

REMARKS: TO BILL AFFILIATES FOR THE INCREASED COST OF PROCESSING A MISC. REC.  
PAYMENT BASED ON COUNTS PREVIOUSLY BILLED IN 2009 (JAN - OCT)

NOTE: THIS IS A PSEUDO TRANSLATION

| -ACCOUNT- |       |     |               | PAY      |         | BUCS TRANSLATION        |            |        |          |                          |
|-----------|-------|-----|---------------|----------|---------|-------------------------|------------|--------|----------|--------------------------|
| SEL D/C   | WO    | ER  | CMP SEC/U LOC | AMOUNT   | EAC LOC | DESCRIPTION             | GL ACCT WO | ER LOC | PL ACCT  | EAC PERCENT TYPE         |
| ***> D    | 02830 | 099 | 000 3400 0078 | 790      |         | FFLES - PEC CARMS       | 146.906    | 00000  | 000 0078 | 000.0000 *** 100.00 NOOP |
| ***> C    | 04475 | 092 | 000 0000 0042 | 1,786.59 | 790     | FMT PROC MISC REC-CARMS | 903.000    | 00000  | 000 0042 | 000.0000 *** 100.00 OPER |

BATCH TOTAL:

1,786.59

TOTAL ENTRIES:

4

44-7

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

FPL  
Audit of Affiliated Transactions  
Dck# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: System Change 12/09

12/19/10  
FPL  
PDC

44-7

2009 System Charges

FPLES

PPC

Carms

Qty

PPC

Billed

| A   | B   | C     | D     | E   | F    | G    | H   | I    | J   | K     | L                | M              |
|-----|-----|-------|-------|-----|------|------|-----|------|-----|-------|------------------|----------------|
| Jan | Feb | March | April | May | June | July | Aug | Sept | Oct | Total | Adjusted Pricing | Dec Adjustment |

[Redacted data row]

44-7/10

94-1/9-1 p2

44-7  
3

✓ - agreed to "Carms Invoices for month"  
Quantity for each mth

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: System Charge 12/6/9

10/19/10  
JMP  
PBC  
3

44-7  
3-1

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

Title:

System Chgs  
Quantity.

Florida Power & Light Company  
Docket No. 100077  
Audit Request No. 61  
Interrogatory No. 1  
Page 1 of 1

KW 6/6/10  
*Confidential*  
JHP  
PBC

Q.

Regarding audit request 34:

- 1) Provide the bill to FPLES that includes system charges of [REDACTED] and [REDACTED] 44-7/3-1
- 2) Provide the source/calculation for the count and unit price for each.

A.

1. A PDF file has been attached titled "FPPLES bill pages showing selected system charges". The file includes the pages from the monthly bill to FPLES that shows the requested system charges.
2. The remaining PDF files are titled with the system charge type and the amounts for easy reference for the four system charge counts requested. An Excel file is also attached that shows the unit price for each type of system charge.

Reg 61

44-7  
8-1

A B C D

kw  
10/6/10  
carb  
JHP  
PBC

# Billing & Mailing Costs

## SAP Vendor Checks

SAP Vendor Checks are those checks printed by FPL on behalf of FPLES to be sent to FPLES vendors. All costs incurred by customer billing, including loaded payroll, paper and envelopes, equipment maintenance and supplies, software, equipment cost, space usage and postage, are accumulated on a per year basis, and in most cases, divided by the total number of items printed annually to determine a per check cost for each item. The per check cost for each item is then totaled to come up with the total cost per SAP check printed to be charged to FPLES.

| 2008 YTD average based on Jan - Jul actual counts of billing pages (each "sheet" of paper holds 2 "billing pages") | Annually   |           |            |           |
|--------------------------------------------------------------------------------------------------------------------|------------|-----------|------------|-----------|
|                                                                                                                    | Printed    |           | Inserted   |           |
|                                                                                                                    | High Speed | MICR 1572 | High Speed | Table Top |
| Utility bills                                                                                                      | 56,988,000 | -         | 56,988,000 | -         |
| SAP Vendor Checks                                                                                                  | -          | 103,048   | -          | 103,048   |
| Payroll Checks                                                                                                     | -          | 26,000    | -          | 26,000    |
|                                                                                                                    | 56,988,000 | 129,048   | 56,988,000 | 129,048   |

Tran 5

FPL

Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Title: Billing & Mailing Cost.

## Allocated Costs

Personnel Cost - Includes payroll loadings\*

| Yearly / Unit Cost       | Utility Bills | SAP Vendor Checks |
|--------------------------|---------------|-------------------|
| (6) Inserters/Operators  |               |                   |
| (3) Mail Prep            |               |                   |
| (2) Print Room Operators |               |                   |
| Supervisor               |               |                   |
| Personnel Cost per bill  |               |                   |

Forms - Unit costs all per 1,000 units

|                                                  |  |  |  |
|--------------------------------------------------|--|--|--|
| Mailing Envelopes (1634w)                        |  |  |  |
| Return Envelopes (1635r)                         |  |  |  |
| Mailing Envelopes (1605)                         |  |  |  |
| Freight envelopes (90,000 per pallet)            |  |  |  |
| Paper (Workflow One) - 2 bills printed per sheet |  |  |  |
| Paper (420N)                                     |  |  |  |
| Freight & tax (420N) paper (90,000 per pallet)   |  |  |  |
| Forms Cost per bill                              |  |  |  |

Maintenance - Yearly Costs

|                                             |  |  |  |
|---------------------------------------------|--|--|--|
| High-Speed Inserters (Pliney Bowes APS 22K) |  |  |  |
| Table-top Inserter                          |  |  |  |
| (2) High Speed Printers                     |  |  |  |
| (2) MICR 1572 Printers                      |  |  |  |
| High Speed Printer Usage Fee - Per 100 ft.  |  |  |  |
| Maintenance Cost per bill                   |  |  |  |

Printer Supplies - Unit costs

|                        |  |  |  |
|------------------------|--|--|--|
| Developer - High speed |  |  |  |
| Toner - High speed     |  |  |  |
| Toner - MICR 1572      |  |  |  |
| Supplies Cost per bill |  |  |  |

Software/Disaster Recovery - Yearly Costs

|                        |  |  |  |
|------------------------|--|--|--|
| Mail Guard - Dr. Site  |  |  |  |
| All software           |  |  |  |
| Software Cost per bill |  |  |  |

Equipment Cost (Includes property tax, property insurance, cost of capital and depreciation)

|                                             |  |  |  |
|---------------------------------------------|--|--|--|
| (3) High speed Inserters                    |  |  |  |
| (3) High-Speed Printers - Fully Depreciated |  |  |  |
| (2) MICR Printers                           |  |  |  |
| Equipment Cost per bill                     |  |  |  |

Space Usage

|                           |  |  |  |
|---------------------------|--|--|--|
| GO Sq. Ft.***             |  |  |  |
| Rate                      |  |  |  |
| Annual Charge             |  |  |  |
| Total Space Cost per bill |  |  |  |

Postage - Average for 1 oz. <

|                             |  |  |  |
|-----------------------------|--|--|--|
| Total Postage Cost per bill |  |  |  |
|-----------------------------|--|--|--|

Total Cost per bill

# of lines per standard FPL invoice

|                    |  |  |  |
|--------------------|--|--|--|
| 2009 Cost per line |  |  |  |
|--------------------|--|--|--|

FPLES - 1 product - 6 lines  
FPLES - 2 products - 9 lines

\*Every additional product adds 3 lines to base product number of lines\*

\* Payroll Loadings include Non-Productive Time, Administrative & General Payroll and Expense, Pension, Welfare, Taxes and Insurance. The overhead payroll loading rate is the latest final approved rate as of Jan 2008.

\*\*SAP work requires 2 hours per day of print room operator time (Print, insert, paperwork, delivery to mailroom) 1 Operator for task - 240 annual print days

\*\*\*Square Footage includes (Area Building Maintenance & Management, Property Insurance, Electricity usage)

Affiliate Audit  
Audit Request No. 61

✓ 44-7/1

do time to audit  
this schedule

44-7/1  
8

A      B      C      D

Customer Billing cost to print FPLES Gas Bills

FPLES bills its Retail Natural Gas customers using its own billing application. Gas bills to FPLES customers are then printed by the FPL customer billing department. All costs incurred by customer billing are accumulated on a per year basis, and in most cases, divided by the total number of items printed annually to determine a per bill cost for each item. Costs included are loaded payroll, paper and envelopes, equipment maintenance and supplies, software, equipment cost and space usage (postage for gas bills are direct charged to FPLES as incurred and are therefore not included in this calculation). The per bill cost for each item is then totaled to come up with the total cost per gas bill printed to be charged to FPLES.

*44-7/10*

*carb  
TAP  
PBC*

| 2009 YTD average based on Jan 09 - Oct 09 actual counts of billing pages (each "sheet" of paper holds 2 "billing pages") | Annually   |           |            |           |
|--------------------------------------------------------------------------------------------------------------------------|------------|-----------|------------|-----------|
|                                                                                                                          | Printed    |           | Inserted   |           |
|                                                                                                                          | High Speed | MICR 1572 | High Speed | Table Top |
| 2009 Utility bills                                                                                                       |            | -         | 53,453,033 | -         |
| 2009 Utility refund checks                                                                                               |            | -         | -          | 311,930   |
| 2009 SAP Vendor Checks                                                                                                   |            | 98,693    | -          | 98,693    |
| 2009 Payroll Checks                                                                                                      |            | 15,349    | -          | 15,349    |
| 2009 Payroll Direct Deposit Statements                                                                                   |            | -         | 300,911    | -         |
| 2009 CARMS Invoices                                                                                                      |            | -         | -          | -         |
| 2009 FPLES Gas Bills Printed Test Run (Simplex)                                                                          |            | -         | -          | -         |
| 2009 FPLES Gas Bills Production Run (Duplex)                                                                             |            | -         | 60,725     | -         |
|                                                                                                                          |            | 114,042   | 53,814,668 | 425,972   |

Allocated Costs

Yearly / Unit      Gas Bills  
Cost

Personnel Cost - Includes payroll loadings\*

|                                |  |  |
|--------------------------------|--|--|
| (6) Inserters/Operators        |  |  |
| (3) Mail Prep                  |  |  |
| (3) Print Room Operators       |  |  |
| (2) Address Correction Clerks  |  |  |
| Lead Operator - 80% of Salary  |  |  |
| Supervisor - 80% of Salary     |  |  |
| <b>Personnel Cost per bill</b> |  |  |

Forms - Unit costs all per 1,000 units

|                                                  |  |  |
|--------------------------------------------------|--|--|
| Mailing Envelopes (1634w)                        |  |  |
| Return Envelopes (1635r)                         |  |  |
| Mailing Envelopes (1634bt)                       |  |  |
| Mailing Envelopes (1605)                         |  |  |
| Mailing Envelopes (1634wo)                       |  |  |
| Freight all envelopes except Refund Chk Env      |  |  |
| Paper (Workflow One) - 2 bills printed per sheet |  |  |
| <b>Forms Cost per bill</b>                       |  |  |

FPLES  
purchases their  
own envelopes  
for these bills

Maintenance - Yearly Costs

|                                             |  |  |
|---------------------------------------------|--|--|
| High-Speed Inserters (Pitney Bowes APS 22K) |  |  |
| (3) High Speed Printers                     |  |  |
| High Speed Printer Usage Fee - Per 100 ft.  |  |  |
| <b>Maintenance Cost per bill</b>            |  |  |

Printer Supplies - Unit costs

|                               |  |  |
|-------------------------------|--|--|
| Developer - High speed        |  |  |
| Toner - High speed            |  |  |
| <b>Supplies Cost per bill</b> |  |  |

Equipment Cost - Yearly Costs

|                                             |  |  |
|---------------------------------------------|--|--|
| (3) High speed Inserters                    |  |  |
| (3) High-Speed Printers - Fully Depreciated |  |  |
| <b>Equipment Cost per bill</b>              |  |  |

Space Usage

|                                  |  |  |
|----------------------------------|--|--|
| GO Sq. Ft.                       |  |  |
| Rate                             |  |  |
| Annual Charge                    |  |  |
| <b>Total Space Cost per bill</b> |  |  |

**Total Cost per Gas Bill printed**

\* Payroll Loadings include Non-Productive Time, Administrative & General Payroll and Expense, Pension, Welfare, Taxes and Insurance. The overhead payroll loading rate is the latest final approved rates of Jan 2009.

Audit Request No. 61

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Title: Print gas bills

*no time to  
audit  
schedule.*

*44-7/1      44-7/2-1*

*44-7  
9*



A

B

FPL

C

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

KW 10/10  
10/10

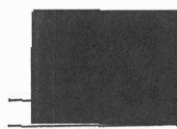
### Fully Loaded Cost for Manual Processing of Miscell

Title: Misc. Payment Proc

Conf  
JHP  
ABC

Certain payments received by FPL on behalf of affiliates must be processed manually which entails an FPL employee opening the envelope, determining the invoice(s) it should be applied to, receiving the payment in the appropriate financial system and preparing the check for deposit. Since this process is completed by one employee, the only payroll included in this calculation is that of the one employee manually processing the payment and a portion of payroll of the associated supervisors. Payroll, payroll loadings, and other direct costs associated with this process, including space usage and system maintenance are distributed over the total number of miscellaneous receivable payments received annually to determine a cost per payment received.

2009 Payment Processing Center Miscellaneous Receivables Desk Volumes  
FPLES Payments September 08 - September 09  
Misc Rec Payments September 08 - September 09 - Utility  
Fibernet Payments September 08 - September 09  
Total Miscellaneous receivables payments



Note: Approximate payments processed per hour 27 (56,335 payments / 2,080 hr per year)

|                                                   |                | Total Yearly<br>Cost   | Cost per<br>transaction |
|---------------------------------------------------|----------------|------------------------|-------------------------|
| Payroll*                                          |                |                        |                         |
| Costs:                                            |                |                        |                         |
| Miscellaneous Receivables Desk Salary             | \$             |                        |                         |
| Payroll Loadings*                                 |                |                        |                         |
| Cost for Processing a Misc Receivable             |                | \$                     | \$                      |
| Day shift Supervisor Salary                       |                |                        |                         |
| Divided by 18 FTEs                                |                |                        |                         |
| Salary per FTE (Misc. Rec. desk)                  |                |                        |                         |
| Payroll Loadings                                  | 35.15%         |                        |                         |
| Supervision Cost for Processing a Misc Receivable |                |                        |                         |
| PPC Supervisor Salary                             |                |                        |                         |
| percent allocated to daytime (18/31 FTEs)         |                |                        |                         |
| PPC Supervisor Salary for daytime employees       |                |                        |                         |
| Divided by 18 FTEs                                |                |                        |                         |
| Salary per FTE (Misc. Rec. desk)                  |                |                        |                         |
| Payroll Loadings                                  | 35.15%         |                        |                         |
| Supervision Cost for Processing a Misc Receivable |                |                        |                         |
| Space Usage**                                     | Sq Ft<br>75.00 | GO Cost/sq.ft<br>20.00 |                         |
| Maintenance Cost/DR Cost:                         |                |                        |                         |
| Unisys Maintenance (9/08 - 9/09)                  | \$             | 444,154                |                         |
| First Response yearly subscription                |                | 18,600                 |                         |
|                                                   |                | 462,754                |                         |

Divided by total number of payment processing center transactions\*\*\* 22,804,651 0.02

Total Miscellaneous Receivables Cost per transaction

\* Payroll costs are divided by the number of Misc. Rec. payments of 56,335. Payroll Loadings includes Administrative & General Payroll and Expense, Pension, Welfare, Taxes and Insurance. The overhead payroll loading rate is the latest final approved rate for 2009.

\*\* Space Usage Includes (Area Building Maintenance & Management, Property Insurance and Electricity Usage)

\*\*\*Maintenance Costs are divided by total number of PPC transactions from 9/08 - 9/09 of 22,804,651.

no time to audit schedule.

Affiliate Audit  
Audit Request No. 61

44-7  
70

44-7  
3-1  
44-7  
7  
44-7  
2-1

12/09

REPORT: 0X43-001-091211

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 002

1 COMPANY : 01

2 LEDGER  
3 DATE JY4 PAGE1 SRC STATUS DATE CYC ACCRUAL  
4 200912 998 0120 60000 COMPLETED NO  
----- SCHEDULED INFORMATION -----  
START DATE STOP DATE FREQUENCY  
(NOT SCHEDULED)

5 ----- APPROVAL INFORMATION ----- ENTERED/LAST CHANGED INFORMATION ----- EXCEPTION APPROVAL INFORMATION -----  
6 DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
7 2009-12-11 10.39 DENNIS JOHNSON 0078 0000  
8 BUSINESS MONTH CORRECTED: NOV 2009  
9 REMARKS: TO RECORD BILL STATEMENT REVENUES FOR NOV 2009 ACTUALS FROM FPLS FOR  
10 SURGESHIELD - [REDACTED]

-----NOTE: THIS IS A PSEUDO TRANSLATION-----  
BUCS TRANSLATION  
GL ACCT NO ER LOC FL ACCT EAC PERCENT TYPE  
456.026 00000 000 0897 000.0000 \*\*\* 100.00 NOOP

11 --ACCOUNT--  
12 SEL D/C WO ER CHP SEC/U LOC  
13 \*\*\*> C 00066 094 000 7900 0897  
14 \*\*\*> D 00000 000 146 9060 0078  
AMOUNT EAC LOC DESCRIPTION  
999 TO RECORD BILL STMT REV  
790 TO RECORD BILL STMT REV

15 BATCH TOTAL: [REDACTED] TOTAL ENTRIES: 2

44-8  
1  
44-1  
1-2

FPL  
Audit of Affiliated Transactions  
Dck# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: Billing Transfer

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

JV 998 P120  
P#1/2

44-8

44-8  
P120  
Kw 12/6/10

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

Johnson, Dennis

Title: Bully Inserts

rw  
10/6/10

From: Cabrera, Jacqueline  
Sent: Friday, December 11, 2009 10:08 AM  
To: Johnson, Dennis  
Subject: November Actual  
Attachments: image001.png

HJP  
PBC

Dennis,

Hi, Dennis,

The following are actual inserts for November's Bill Statement:

| FPLES                  |             |            |                |         |       |
|------------------------|-------------|------------|----------------|---------|-------|
| Month                  | Product     | Cycle Days | No. Insertions | Price/K | Total |
| November               | SurgeShield | 1-11       |                |         |       |
| Total Billed for FPLES |             |            |                |         |       |

| ALC                  |         |            |                |         |       |
|----------------------|---------|------------|----------------|---------|-------|
| Month                | Product | Cycle Days | No. Insertions | Price/K | Total |
| November             | Cushman | 1-21       |                |         |       |
| Total Billed for ALC |         |            |                |         |       |

TOTAL

50-1  
44-8  
#  
A Record Actual Revenues for Nov 2009 for Bill Insert Program. Estimate were recorded in NOV on JV 79 P267  
Dec 09  
50-1

Jacqueline Cabrera | Product Manager

FPL Energy Services  
o: (305) 552-3631  
c: (786) 338-8367  
e: [jacqueline.cabrera@fpl.com](mailto:jacqueline.cabrera@fpl.com)

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The above rates for inserts were tested in 50-1.

JV 998 P120  
P#2/2

44-8  
1

7/09

COMPANY : 01

LEDGER  
DATE JVI PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE SCHEDULED INFORMATION  
200907 31 0071 65000 COMPLETED NO START DATE STOP DATE FREQUENCY (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2009-07-21 09.55 NELLY PALMA 0009 0046

REMARKS: TO RECORD SYSTEM AND CARE CENTER CHARGES TO AFFILIATES FOR THE MONTH OF JUL 2009  
JUN

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

NOTE: THIS IS A PSEUDO TRANSLATION

| SEL  | D/C | WO    | ER  | CMF | SEC/U | LOC  | AMOUNT | EAC | LOC | DESCRIPTION         | GL ACCT | WO    | ER  | LOC  | PL       | ACCT | EAC    | PERCENT | TYPE |
|------|-----|-------|-----|-----|-------|------|--------|-----|-----|---------------------|---------|-------|-----|------|----------|------|--------|---------|------|
| ***> | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 790 |     | SYSTEM CHARGES      | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | C   | 04475 | 092 | 000 | 0000  | 0042 |        | 790 |     | SYSTEM CHARGES      | 903.000 | 00000 | 000 | 0042 | 000.0000 | ***  | 100.00 | OPER    |      |
| ***> | D   | 03120 | 099 | 000 | 0000  | 0013 |        | 790 |     | SYSTEM CHARGES      | 146.906 | 00000 | 000 | 0013 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | C   | 01012 | 090 | 000 | 0300  | 0042 |        | 790 |     | SYSTEM CHARGES      | 903.000 | 00000 | 000 | 0042 | 000.0000 | ***  | 94.00  | OPER    |      |
| ***> |     |       |     |     |       |      |        |     |     |                     | 903.300 | 00000 | 000 | 0042 | 000.0000 | ***  | 6.00   | OPER    |      |
| ***> | D   | 00070 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00075 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00076 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 01070 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00268 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00084 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00269 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00214 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |
| ***> | D   | 00260 | 099 | 000 | 3400  | 0078 |        | 794 |     | CARE CENTER CHARGES | 146.906 | 00000 | 000 | 0078 | 000.0000 | ***  | 100.00 | NOOP    |      |

FPL  
Audit of Affiliated Transactions  
Doc# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: 7/09 System Care Center  
ngbk.

CONFIDENTIAL

Sum (A) = 110.02 - System charges (44-1 / 1-2)  
44-9 / 1 PR

Tested in 12/09  
no time to test this model

10/16/10  
JPL  
PSC

| Company & System(s) | Product                           | Date Source / Project | Quantity | Unit Price | Extended Price | Accounting Entry |    |     |           |     | Description                     |
|---------------------|-----------------------------------|-----------------------|----------|------------|----------------|------------------|----|-----|-----------|-----|---------------------------------|
|                     |                                   |                       |          |            |                | WO               | ER | CMP | SECUR Loc | EAC |                                 |
| FPL Energy Services |                                   |                       |          |            |                |                  |    |     |           |     |                                 |
| CARMS               | Issue Billings & Process Payments | Carms System          | 27       | \$ 0.25    | \$ 6.75        |                  |    |     |           |     | Credit 4475-92-000-000-042-790  |
|                     |                                   |                       |          | \$         |                |                  |    |     |           |     | Debit 2830-98-000-040-078-780   |
| SAP                 |                                   | SAP                   | 159      | \$ 0.65    | \$ 103.95      |                  |    |     |           |     | Credit 1012-90-000-030-042-790  |
|                     |                                   |                       |          | \$ 0.65    | \$             |                  |    |     |           |     | Debit 3120-099-000-000-0613-780 |
| Sue Reed's Group    |                                   |                       |          |            |                |                  |    |     |           |     |                                 |

110-02 *Belling*  
not material  
tasted some in 12/09  
44-9

AFFILIATE AUDIT - AUDIT REQUEST No. 34

Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: 765 Sustentance lender  
Add.

14/16/10  
P.P.P.

FPL Energy Services  
Dennis Johnson

Miami Herald  
Bellsouth  
Sarasota Herald Tribune  
Sun Sentinel  
Embarq  
Scripps Newspaper  
Fia Today  
FL Myers News Press  
Commercial Surgeshield @ Connect  
Surgeshield @ Connect  
Bradenton Herald  
Direct TV  
Verizon  
NUVOX  
AT&T Business

| Credits for Costs |                           |             |
|-------------------|---------------------------|-------------|
| (A)               | 0457-93-000000-326-EAC802 | \$ 2,426.54 |
| (A)               | 0457-93-000000-326-EAC803 | \$ 437.30   |
| (A)               | 0456-93-000000-314-EAC692 | \$ 1,355.02 |

Credit (A)  
Credit  
Credit

0.00%

44-9

|        |       |                     |
|--------|-------|---------------------|
| \$     | Debit | 0070-89-000-340-078 |
| \$     | Debit | 0075-89-000-340-078 |
| \$     | Debit | 0076-89-000-340-078 |
| \$     | Debit | 1070-89-000-340-078 |
| \$     | Debit | 0268-89-000-340-078 |
| \$     | Debit | 0084-89-000-340-078 |
| \$     | Debit |                     |
| \$     | Debit |                     |
| \$     | Debit | 0269-89-000-340-078 |
| \$     | Debit | 0214-89-000-340-078 |
| \$     | Debit | 0260-89-000-340-078 |
| \$ 177 | Debit | 0216-89-000-340-078 |
| \$     | Debit | 0272-89-000-340-078 |
| \$     | Debit | 0251-89-000-340-078 |
| \$     | Debit | 0352-89-000-340-078 |

Costs  
P & W  
Other Loading

3099-31-000-000-010-760  
4677-32-000-370-010-876  
44-9  
(and other Exps.)  
43-7  
x 2

CONFIDENTIAL

$$\frac{49-9}{5-9}$$

4,218.86

A

FPL Energy Services  
Maria V. Besada

Payment Power Mailing Costs  
Pmt Processing

\$

\$

Debit 0068-99-000340-078-794 34,362.62

Surge Combo Mailing Costs  
Pmt Processing

\$

Power Surge Mailing Costs  
Pmt Processing

\$

Debit 0072-99-000340-078-794

Appliance Protection Plus  
Effective 09/03 Mailing Costs  
Pmt Processing

\$

Debit 0082-99-000340-078-794

Miami Herald Billing  
Effective 05/05 Mailing Costs  
Pmt Processing

\$

Debit 0217-99-000340-078-794

Surge Shield  
Effective 09/03 Mailing Costs  
Pmt Processing

\$

Debit 01055-99-000340-078-794

FPL Energy Services  
Maria V. Besada

Utility Guard  
Single Bill Mailing Costs  
Pmt Processing

2 products billed  
Utility Guard Combo Mailing Costs  
Pmt Processing

2 products billed  
Power Surge Combo Mailing Costs  
Pmt Processing

3 products billed  
Power Surge/U Guard Mailing Costs  
Pmt Processing

Debit 0065-99-000340-078-794

Equiguard Mailing Costs  
Pmt Processing

0

0

0 Debit

2830-99-000340-078-794

\$

\$

Credit 1012-80-000030-042-790  
Credit 4475-92-000000-042-630

Mailing Costs  
Payment Processing

\$

\$

Total

44-9  
Mailing  
Pmt Processing

This was tested in 10/09

CR  
44-9  
3

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL



2009 FPL Energy Service - Service Use of FPL Care Center

| A       | B        | C     | D     | E   | F    | G         |
|---------|----------|-------|-------|-----|------|-----------|
| January | February | March | April | May | June | YTD Total |
|         |          |       |       |     |      |           |

Call Mix:  
 FPLES Handled Calls  
 All Others FPL Handled Calls  
 Sub-Total  
 Calls Handled by El Paso  
 Total

Total Cost Per Call

Seconds to Transfer Call to an FPL ES Representative  
Average Seconds Per Call - FPL Care Center  
FPLES Percent of Average Call Transferred

Total Cost of FPLES Handled Calls  
(Amounts credited to Customer Service budget)  
(\$ of FPLES Handled Calls ÷ Total Cost Per Call =  
Percentage of Average Call Transferred)

Leadings:  
Direct Charge Overhead Rate  
(excludes non-productive time)\*

\*Note: Don't need to include non-productive as it is embedded in the allocation of total payroll costs.

Total Cost to be Billed to FPLES

Amount of Loadings Credited to Location 10

Product Split for Costs to be Billed by FPL

Miami Herald  
 SaltSouth  
 Gazette Herald Tribune  
 Sun Sentinel  
 Ensbury  
 Scripps Newspaper  
 Flo Today  
 Ft. Myers News Press  
 Commercial Sun Herald @ General  
 Sun Herald @ Connect  
 Bradenton Herald  
 Direct TV  
 Verizon  
 NUYOK  
 AT&T Business

| Workorders to charge |
|----------------------|
| 0070-99-000-340-078  |
| 0075-99-000-340-078  |
| 0076-99-000-340-078  |
| 1870-99-000-340-078  |
| 0208-99-000-340-078  |
| 0084-99-000-340-078  |
| 0268-99-000-340-078  |
| 0214-99-000-340-078  |
| 0200-99-000-340-078  |
| 0216-99-000-340-078  |
| 0272-99-000-340-078  |
| 0251-99-000-340-078  |
| 0352-99-000-340-078  |

Credits By EAC at FPL  
Payroll - 0457-92-000-000-326  
Non-Exempt - (EAC 802)  
Exempt - (EAC 802)

Other Charges - 0455-93-000-000-314  
(EAC 692)  
Reconcile

Loadings -4677-92-000-370-010

$$\begin{array}{r} 43 \\ \hline 3 \end{array}$$

FPL  
 Audit of Affiliated Transactions  
 Dck# 100077-EI, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Title: 7/15 Case budget  
 FBI

10/10/19  
JHE

AFFILIATE AUDIT - AUDIT REQUEST No. 34

**CONFIDENTIAL**

Title: 769 - Charge Back - belly  
managing  
pricing

KW  
10/6/10  
JHP  
ABC

2009 FPLES Charge Back Summary - Product Development and Management (PMD) Loch 0078

| FPL Billing Charge Back Expense                                                |       |                        |                                       |                                      |                     |              |                                       |
|--------------------------------------------------------------------------------|-------|------------------------|---------------------------------------|--------------------------------------|---------------------|--------------|---------------------------------------|
| Product Line                                                                   | Month | Number of Billed Sales | Plus Redistribution of Other category | Number of Billed Sales - Grand Total | Work Order Number   | Holding Cost | Payment Processing Expense Total Cost |
| Payment Power<br>SINGLE BILL LINE ITEMS                                        | Jan   |                        | 0                                     |                                      | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Feb   |                        | 0                                     |                                      | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Mar   |                        | 0                                     |                                      | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Apr   |                        | 0                                     |                                      | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | May   |                        | 0                                     |                                      | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Jun   |                        | 0                                     |                                      | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Jul   | 0                      | 0                                     | 0                                    | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Aug   | 0                      | 0                                     | 0                                    | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Sep   | 0                      | 0                                     | 0                                    | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Oct   | 0                      | 0                                     | 0                                    | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Nov   | 0                      | 0                                     | 0                                    | 0068-99-000-340-078 | \$           |                                       |
|                                                                                | Dec   | 0                      | 0                                     | 0                                    | 0068-99-000-340-078 | \$           |                                       |
| Power Surge<br>SINGLE BILL LINE ITEMS                                          | Jan   |                        |                                       |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Feb   |                        |                                       |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Mar   |                        |                                       |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Apr   |                        |                                       |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | May   |                        |                                       |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Jun   |                        |                                       |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Jul   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Aug   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Sep   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Oct   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Nov   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Dec   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
| Payment Power/Power<br>Surge Combo<br>BOTH PRODUCTS BILLED<br>ON THE SAME BILL | Jan   |                        | 94                                    |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Feb   |                        | 86                                    |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Mar   |                        | 82                                    |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Apr   |                        | 77                                    |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | May   |                        | 89                                    |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Jun   |                        | 81                                    |                                      | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Jul   | 0                      |                                       | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Aug   | 0                      |                                       | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Sep   | 0                      |                                       | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Oct   | 0                      | 0                                     | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Nov   | 0                      |                                       | 0                                    | 0072-99-000-340-078 | \$           |                                       |
|                                                                                | Dec   | 0                      |                                       | 0                                    | 0072-99-000-340-078 | \$           |                                       |
| UtilityGard Single Bill<br>SINGLE BILL LINE ITEMS                              | Jan   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Feb   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Mar   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Apr   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | May   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Jun   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Jul   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Aug   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Sep   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Oct   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Nov   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Dec   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
| Payment<br>Power/UtilityGard Combo<br>BOTH PRODUCTS BILLED<br>ON THE SAME BILL | Jan   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Feb   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Mar   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Apr   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | May   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Jun   |                        |                                       |                                      | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Jul   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Aug   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Sep   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Oct   | 0                      | 0                                     | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Nov   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |
|                                                                                | Dec   | 0                      |                                       | 0                                    | 0065-99-000-340-078 | \$           |                                       |

(A) total July ag \$ [redacted]

Tested in Dec 09.

Customer Care Chargebacks June 2009.xls/Billing Chargeback Summary 10/11/09

444  
3pl

2009 FPLES Charge Back Summary - Product Development and Management (PMD) Locn 0078

| FPL Billing Charge Back Expense                                                                 |     |   |   |   |   |                     |                            |         |             |             |
|-------------------------------------------------------------------------------------------------|-----|---|---|---|---|---------------------|----------------------------|---------|-------------|-------------|
|                                                                                                 |     | A | B | C | D | E                   | F                          | G       | H           | I           |
| Power Surge/UtilityGard<br>Combo<br>BOTH PRODUCTS BILLED<br>ON THE SAME BILL                    | Jan |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Feb |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Mar |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Apr |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | May |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jun |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jul | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Aug | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Sep | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Oct | 0 |   | 0 | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Nov | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Dec | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 |     |   |   |   |   |                     | \$ 6,707.67                | \$ -    | \$ 3,266.67 | \$ 8,964.26 |
| Payment Power/Power<br>Surge/UtilityGard Combo<br>ALL THREE PRODUCTS BILLED<br>ON THE SAME BILL | Jan |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Feb |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Mar |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Apr |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | May |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jun |   |   |   |   | 0065-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jul | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Aug | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Sep | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Oct | 0 |   | 0 | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Nov | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Dec | 0 |   |   | 0 | 0065-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 |     |   |   |   |   |                     | \$ 174.67                  | \$ -    | \$ 99.67    | \$ 274.34   |
| Appliance Protection Plus<br>& Appliance Guard<br>SINGLE BILL LINE ITEMS                        | Jan |   |   |   |   | 0082-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Feb |   |   |   |   | 0082-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Mar |   |   |   |   | 0082-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Apr |   |   |   |   | 0082-99-000-340-078 |                            |         |             |             |
|                                                                                                 | May |   |   |   |   | 0082-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jun |   |   |   |   | 0082-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jul | 0 |   |   | 0 | 0082-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Aug | 0 |   |   | 0 | 0082-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Sep | 0 |   |   | 0 | 0082-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Oct | 0 |   |   | 0 | 0082-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Nov | 0 |   |   | 0 | 0082-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Dec | 0 |   |   | 0 | 0082-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 |     |   |   |   |   |                     | \$ -                       | \$ -    | \$ -        | \$ -        |
| Surgeshield<br>SINGLE BILL LINE ITEMS                                                           | Jan |   |   |   |   | 1055-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Feb |   |   |   |   | 1055-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Mar |   |   |   |   | 1055-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Apr |   |   |   |   | 1055-99-000-340-078 |                            |         |             |             |
|                                                                                                 | May |   |   |   |   | 1055-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jun |   |   |   |   | 1055-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jul | 0 |   |   | 0 | 1055-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Aug | 0 |   |   | 0 | 1055-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Sep | 0 |   |   | 0 | 1055-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Oct | 0 |   |   | 0 | 1055-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Nov | 0 |   |   | 0 | 1055-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Dec | 0 |   |   | 0 | 1055-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 |     |   |   |   |   |                     | \$ -                       | \$ -    | \$ -        | \$ -        |
| Miami Herald billing<br>SINGLE BILL LINE ITEMS                                                  | Jan |   |   |   |   | 0217-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Feb |   |   |   |   | 0217-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Mar |   |   |   |   | 0217-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Apr |   |   |   |   | 0217-99-000-340-078 |                            |         |             |             |
|                                                                                                 | May |   |   |   |   | 0217-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jun |   |   |   |   | 0217-99-000-340-078 |                            |         |             |             |
|                                                                                                 | Jul | 0 |   |   | 0 | 0217-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Aug | 0 |   | 0 | 0 | 0217-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Sep | 0 |   | 0 | 0 | 0217-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Oct | 0 |   | 0 | 0 | 0217-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Nov | 0 |   | 0 | 0 | 0217-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 | Dec | 0 |   | 0 | 0 | 0217-99-000-340-078 | \$ -                       | \$ -    | \$ -        | \$ -        |
|                                                                                                 |     |   |   |   |   |                     | \$ -                       | \$ -    | \$ -        | \$ -        |
| Grand Total - all expenses                                                                      |     |   |   |   |   |                     | Payment Processing Expense |         |             |             |
|                                                                                                 |     |   |   |   |   |                     | Mailing Cost               | Expense | Total Cost  |             |

7  
2449  
3  
2

FPL Billing Charge Back Expense

12/11/09

Notes:  
 1. Revised 2007 billing rates:  
 Making costs / Product = 2 products = 6 lines  
 per bill  
 PPO costs:  
 2. Rates established in December 2007 by CMAA/Account Billing  
 3. Payment Power/Surge combo represent the number of billed accounts for both services. Starting in 2007, power surge will assume this expense since the ratio of surge bills of each type is 80/20 (power surge to payment power respectively).  
 4. Appliance Protection Pks being replaced by Appliance Guard - both now combined until replacement complete.  
 5. Equiguard program added in October 2007.

3 P 3

REPORT: 0X43-001-090721

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 002

COMPANY : 01

LEDGER

|           |      |       |           |        |        |         |                       |           |           |
|-----------|------|-------|-----------|--------|--------|---------|-----------------------|-----------|-----------|
| DATE      | JV#  | PAGE# | SRC       | STATUS | POSTED | ACCRUAL | SCHEDULED INFORMATION |           |           |
| 200907 31 | 0073 | 65000 | COMPLETED | DATE   | CYC    | REVERSE | START DATE            | STOP DATE | FREQUENCY |
|           |      |       |           |        |        | NO      | (NOT SCHEDULED)       |           |           |

|                      |      |        |                                  |       |             |                                |      |      |
|----------------------|------|--------|----------------------------------|-------|-------------|--------------------------------|------|------|
| APPROVAL INFORMATION |      |        | ENTERED/LAST CHANGED INFORMATION |       |             | EXCEPTION APPROVAL INFORMATION |      |      |
| DATE                 | TIME | PERSON | DATE                             | TIME  | PERSON      | LOC                            | SECT | DATE |
|                      |      |        | 2009-07-21                       | 10.47 | NELLY PAINA | 0009                           | 0046 |      |

REMARKS: TO REIMBURSE FPL CUSTOMER CARE FOR HANDLING CALLS ASSOCIATED WITH  
FPL'S INSURANCE PRODUCTS - 1ST QUARTER 2009

| SEL  | D/C | WO    | ER  | CMF | SEC/U | LOC  | EAC | LOC | DESCRIPTION        |
|------|-----|-------|-----|-----|-------|------|-----|-----|--------------------|
| ***> | D   | 00068 | 099 | 000 | 3400  | 0078 | 794 |     | 1ST QTR CHARGEBACK |
| ***> | D   | 00072 | 099 | 000 | 3400  | 0078 | 794 |     | 1ST QTR CHARGEBACK |
| ***> | D   | 00065 | 099 | 000 | 3400  | 0078 | 794 |     | 1ST QTR CHARGEBACK |
| ***> | D   | 00082 | 099 | 000 | 3400  | 0078 | 794 |     | 1ST QTR CHARGEBACK |
| ***> | D   | 01055 | 099 | 000 | 3400  | 0078 | 794 |     | 1ST QTR CHARGEBACK |
| ***> | D   | 00217 | 099 | 000 | 3400  | 0078 | 794 |     | 1ST QTR CHARGEBACK |
| ***> | C   | 00457 | 093 | 000 | 0000  | 0326 | 802 |     | 1ST QTR CHARGEBACK |
| ***> | C   | 00457 | 093 | 000 | 0000  | 0326 | 803 |     | 1ST QTR CHARGEBACK |
| ***> | C   | 00458 | 093 | 000 | 0000  | 0814 | 692 |     | 1ST QTR CHARGEBACK |
| ***> | C   | 04677 | 092 | 000 | 3700  | 0010 | 876 |     | 1ST QTR CHARGEBACK |

BATCH TOTAL:

TOTAL ENTRIES: 10

NOTE: THIS IS A PSEUDO TRANSLATION

| GL ACCT | WO    | ER  | LOC  | PL ACCT  | EAC | PERCENT | TYPE |
|---------|-------|-----|------|----------|-----|---------|------|
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00  | NOOP |
| 903.150 | 00000 | 000 | 0326 | 000.0000 | *** | 50.00   | OPER |
| 903.150 | 00000 | 000 | 0674 | 000.0000 | *** | 50.00   | OPER |
| 903.150 | 00000 | 000 | 0326 | 000.0000 | *** | 50.00   | OPER |
| 903.150 | 00000 | 000 | 0674 | 000.0000 | *** | 50.00   | OPER |
| 903.150 | 00000 | 000 | 0814 | 000.0000 | *** | 100.00  | OPER |
| 408.120 | 00000 | 000 | 0010 | 000.0000 | *** | .10     | NOOP |
| 408.115 | 00000 | 000 | 0010 | 000.0000 | *** | .20     | NOOP |
| 922.130 | 00000 | 000 | 0010 | 000.0000 | *** | 68.00   | OPER |
| 925.103 | 00000 | 000 | 0010 | 000.0000 | *** | 1.80    | OPER |
| 408.125 | 00000 | 000 | 0010 | 000.0000 | *** | 13.60   | NOOP |
| 926.122 | 00000 | 000 | 0010 | 000.0000 | *** | 16.30   | OPER |

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

Title: 109  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
offac calls, Jns Products

10/10/10  
10/10/10  
10/10/10  
10/10/10

109

P2 A

Stano  
2/4

44-1  
1-2

P1  
44-10

2009 FPL Care Center Chargeback Expense Calculation for Insurance Products, Surgeshield, Miami Herald, and Commercial SurgeShield  
Product Management & Operations

\$ 13,234.61

| Summary of Expense by Work Order |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
|----------------------------------|------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------------------|
|                                  | Payment Power<br>Work Order<br>0068-89-000-340-<br>078-794 | Power Surge<br>Work Order<br>0072-89-000-340-<br>078-794 | Utility/Gard Work<br>Order<br>0065-89-000-340-<br>078-794 | Appliance<br>Protection Work<br>Order<br>0082-89-000-340-<br>078-794 | SurgeShield Work<br>Order<br>1055-89-000-340-<br>078-794 | Mand Herald<br>Work Order 0217-<br>89-000-340-078-<br>794 | Water Header<br>Leasing From<br>Work Order 0253-<br>89-000-150-087-<br>794 | Commercial<br>SurgeShield Work<br>Order<br>0262-89-000-340-<br>078-794 |
| Total Expense                    |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Jen                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            | \$ -                                                                   |
| Feb                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            | \$ -                                                                   |
| Mar                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            | \$ -                                                                   |
| Apr                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| May                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Jun                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| July                             |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Aug                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Sep                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Oct                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Nov                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Dec                              |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |
| Total for 2009                   |                                                            |                                                          |                                                           |                                                                      |                                                          |                                                           |                                                                            |                                                                        |

Total

QTR 2                      QTR 3                      QTR 4

44-10  
p1

CONFIDENTIAL

G:\Indicators\Accounting\1st Qtr FPLES FPLCC Chargebacks.xls\Summary  
7/21/2009 10:16 AM



REPORT: 0x43-001-090723

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  
200907 31 0076 65000 COMPLETED NO START DATE STOP DATE FREQUENCY (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2009-07-23 10.25 NELLY PALMA 0009 0046

REMARKS: TO RECORD CHARGES FOR OFFICES, CUBES, FURNITURE AND EQUIPMENT FOR  
FPLES FOR JUL 2009. DETAIL PROVIDED BY DENNIS JOHNSON.

NOTE: THIS IS A PSEUDO TRANSLATION

| SEL D/C NO                     | ER  | CMF | SEC/U | LOC | EAC | LOC | DESCRIPTION         | GL ACCT NO                      | ER  | LOC    | PL ACCT | EAC | PERCENT | TYPE |
|--------------------------------|-----|-----|-------|-----|-----|-----|---------------------|---------------------------------|-----|--------|---------|-----|---------|------|
| ***> D 02830 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02850 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02851 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02856 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00081 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02830 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 01201 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00206 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00077 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02845 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02872 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00083 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00085 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00204 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00256 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00324 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00275 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00244 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00245 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02706 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 00239 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02830 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02831 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02830 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02830 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 02831 099 000 3400 0078 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0078 000.0000 | *** | 100.00 | NOOP    |     |         |      |
| ***> D 04435 099 000 2200 0365 | 639 |     |       |     |     |     | FPLES SPACE & EQUIP | 146.906 00000 000 0365 000.0000 | *** | 100.00 | NOOP    |     |         |      |

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

FPL  
Audit of Affiliated Transactions  
Doc# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: FPN - Space + Equipment

Tested in  
08 ~~for~~ in the (60-4)  
rate case  
Cont'd 09-110-4-1

JP  
10/6/10





A

REPORT: 0X43-001-090723

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 005

SEL D/C NO    -ACCOUNT-  
ER CMP SEC/U LOC  
\*\*\*> C 00000 000 241 3100 0999  
\*\*\*> C 00000 000 241 3100 0999  
\*\*\*> C 00000 000 241 3100 0999

PAY  
EAC LOC DESCRIPTION  
790    DADE COUNTY TAXES  
790    LEE COUNTY TAXES  
790    PALM BEACH TAXES

-----NOTE: THIS IS A PSEUDO TRANSLATION-----  
BUCS TRANSLATION  
GL ACCT NO    ER    LOC    FL ACCT    EAC PERCNT TYPE

BATCH TOTAL:

TOTAL ENTRIES:    124

*241*  
*1*

*44-1*  
*12*

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

*44-1*  
*84*

A B

C

for 10/6/10  
JHP  
PBC  
per month.

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

| Raquel Steffes           | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Bob Marziano             | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Alex Boie                | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Marion Manka             | CSE |
|--------------------------|-----|
| Item                     | Qty |
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 | 1   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

|         | OSce       | Cubicle    | 2009 Rate |
|---------|------------|------------|-----------|
| GO      | \$4,510.47 | \$2,265.24 | Office    |
| June    | \$5,673.79 | \$2,836.69 | Cubicle   |
| FBI     | \$2,823.60 | \$1,451.05 | Desktop   |
| CSE     | \$5,339.50 | \$2,812.75 | Laptop    |
| SCS-LFO | \$3,231.50 | \$1,615.75 |           |

| Charge Information  | Account Distribution | Type           | Comment | Allocation |
|---------------------|----------------------|----------------|---------|------------|
| 1350-99-000-100-697 | Dr                   | Raquel Steffes |         | 100%       |

| Charge Information  | Account Distribution | Type         | Comment | Allocation |
|---------------------|----------------------|--------------|---------|------------|
| 2631-99-000-010-078 | Dr                   | Bob Marziano |         | 100%       |

| Charge Information  | Account Distribution | Type      | Comment | Allocation |
|---------------------|----------------------|-----------|---------|------------|
| 2831-99-000-010-078 | Dr                   | Alex Boie |         | 100%       |

| Charge Information  | Account Distribution | Type         | Comment | Allocation |
|---------------------|----------------------|--------------|---------|------------|
| 1350-99-000-100-817 | Dr                   | Marion Manka |         | 100%       |

FPL

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

Title: for Space + Equipment

P 11  
44-11  
1 P1

FPLES Employee Detail for RENT CALCULATION 2009  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

GO  
June  
FM  
CSE  
SCS-LFO

2009  
Office  
Cubicle  
Desktop  
Laptop

| Combined               | All |
|------------------------|-----|
| Item                   | Qty |
| Office Furniture       | 8   |
| Cubicle Furniture      | 35  |
| Space, Offices & Cubes | 46  |
| Space - SCS - LFO      | 1   |
| Work Station           | 6   |
| Lap Top                | 9   |
| Subtotal               |     |

State & Local Tax Amount

| Charge Information  | Type | Comment                          | Allocation |
|---------------------|------|----------------------------------|------------|
| 4675-92-000-650-010 | Cr   | Office Furniture                 |            |
| 4675-92-000-650-010 | Cr   | Cubicle Furniture                |            |
| 4674-92-000-650-010 | Cr   | Space: Offices & Cubes           |            |
| 4674-92-000-650-010 | Cr   | Space - SCS - LFO                |            |
| 4675-92-000-650-010 | Cr   | Work Station                     |            |
| 4675-92-000-650-010 | Cr   | Lap Top                          |            |
|                     |      | Subtotal                         |            |
| 241-310             | Cr   | Dade County Taxes                |            |
| 241-310             | Cr   | LEE County Taxes                 |            |
| 241-310             | Cr   | Dade County Taxes - SCS LFO      |            |
| 241-310             | Cr   | Palm Beach VFL Myap County Taxes |            |
| Various - ABOVE     | Dr.  | FPLES-VAP                        |            |

check

|                          |    |
|--------------------------|----|
| DADE COUNTY              |    |
| Jacqueline Calvert       | GO |
| R.P. Grissel             | GO |
| Joe Nicks                | GO |
| Jessie Revilla           | GO |
| Janet Khoury             | GO |
| Melanie Tucker           | GO |
| Maria Bay                | GO |
| Ava Castanon             | GO |
| Glenn Barba              | GO |
| Pedro Garcia             | GO |
| Tami Tullale             | GO |
| Gabriel Cardana          | GO |
| Vern Beck                | GO |
| Amalia Garcia            | GO |
| Rafael Vira              | GO |
| Doreen Ryan              | GO |
| Scott Turner             | GO |
| Gregory Dwyer            | GO |
| Dennis Johnson           | GO |
| Edwin Carmona            | GO |
| Marjorie McCaskey        | GO |
| Van Moore                | GO |
| Barbara Jordan           | GO |
| Taxable Base             |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

|                          |     |
|--------------------------|-----|
| PALM BEACH COUNTY        |     |
| Glenn H. Brown           | CSE |
| Pezano, Lori             | CSE |
| Marjorie Smith           | CSE |
| Laura Woods-Lee          | CSE |
| Joseph Molinar           | CSE |
| Donna M. Campbell        | CSE |
| Lori Giardino            | CSE |
| Sebastian Loza           | CSE |
| Marlene O. G.            | CSE |
| Dana J. J.               | CSE |
| Dalga B.                 | CSE |
| Helen Enns               | CSE |
| Mark P. Wynn             | CSE |
| Jerri Boley              | CSE |
| Tim Moreno               | CSE |
| Misty E. Terry           | CSE |
| Jeffrey Tignor           | CSE |
| Pat Richardson           | CSE |
| Hector Ramirez           | CSE |
| Patricia McPherson       | CSE |
| Raymond M.               | CSE |
| Bob Mariano              |     |
| Taxable Base             |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

|                             |     |
|-----------------------------|-----|
| LEE COUNTY                  |     |
| Rob Rishy - LEE COUNTY      | FM  |
| Alex Brito - Broward County | AOB |
| Marlon Ninte                | AOB |
| Taxable Base                |     |
| State & Local Tax Rate      |     |
| State & Local Tax Amount    |     |
| Annual Amount               |     |

|                                               |  |
|-----------------------------------------------|--|
| GRAND TOTAL - ALL COUNTIES                    |  |
| Taxable Base                                  |  |
| State & Local Tax Rate - Average (Calculated) |  |
| State & Local Tax Amount                      |  |
| Annual Amount                                 |  |

012  
44-1  
1 p2



Palma, Nelly

From: Johnson, Dennis  
Sent: Thursday, July 23, 2009 9:56 AM  
To: Palma, Nelly  
Cc: Randell, Christine; Moran, Luis  
Subject: FPLES Rent File Updated for JULY 2009 - [REDACTED]  
Attachments: 2009 FPLES Rent employee detail for BS - [REDACTED]

Nely:

Please use the attached file to process the JULY 2009 FPLES Rent and Space charges [REDACTED]

Thanks,



FPL

Energy Services

*Dennis M. Johnson*

☎ 305-552-2885

Fax: 305-552-4121

✉ [dennis.johnson@fpl.com](mailto:dennis.johnson@fpl.com)

📍 Mail Station: ES/GO

*Q17*  
*24-41*  
*LP3*

7/09

1 REPORT: OX43-001-090710 FE FLORIDA POWER & LIGHT COMPANY PAGE 002  
2 ON-DEMAND QUERY REPORT

3 COMPANY : 01

4 LEDGER  
5 DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY  
6 200907 998 0057 60000 COMPLETED NO (NOT SCHEDULED)

7 APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
8 DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
9 2009-07-10 10.06 DENNIS JOHNSON 0078 0000  
10 *[Signature]* *[Signature]* *[Signature]*  
11 7/10/09

9 BUSINESS MONTH CORRECTED: JUNE 2009

10 REMARKS: TO RECORD BILL STATEMENT REVENUES FOR JUNE 2009 ACTUALS FROM FPPLS FOR  
11 - SURGESHIELD - [REDACTED] AND POWERSURGE - [REDACTED]

12 -ACCOUNT- PAY  
13 SEL D/C WO ER CMT SEC/U LOC AMOUNT EAC LOC DESCRIPTION  
14 \*\*\*> C 00066 094 000 7900 0897 999 TO RECORD BILL STMT REV  
15 \*\*\*> D 00000 000 146 9060 0078 790 TO RECORD BILL STMT REV  
16

NOTE: THIS IS A PSEUDO TRANSLATION  
BUCS TRANSLATION  
GL ACCT NO ER LOC PL ACCT EAC PERCENT TYPE  
456.026 00000 000 0897 000.0000 \*\*\* 100.00 NO02

BATCH TOTAL: TOTAL ENTRIES: 2

44-1  
1-2

revised in section 50.

JV 998 P57  
P#1/3

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

44-12

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYPE 12/31/2009  
Title: 7/09 Billing Insects

10/10/10  
FPL  
[Signature]

Title: 7/69 - Bellamy Trends

4/16/10  
JHP  
PDL

**From:** Cabrera, Jacqueline  
**Sent:** Tuesday, July 07, 2009 3:01 PM  
**To:** Johnson, Dennis  
**Subject:** Inserts for the month of June.  
**Attachments:** image003.jpg

Here are the numbers for June's inserts.

$$862,500 \times 21.50 = 17,253.75$$

| FILES |          |         |                |         |       |
|-------|----------|---------|----------------|---------|-------|
| Month | Product  | Ad Code | No. Insertions | Price/L | Total |
| 01-01 | Superman | SSW41   |                |         |       |
| 01-02 |          |         |                |         |       |
| 01-03 |          |         |                |         |       |
| 01-04 |          |         |                |         |       |
| 01-05 |          |         |                |         |       |
| 01-06 |          |         |                |         |       |
| 01-07 |          |         |                |         |       |
| 01-08 |          |         |                |         |       |
| 01-09 |          |         |                |         |       |
| 01-10 |          |         |                |         |       |
| 01-11 |          |         |                |         |       |
| 01-12 |          |         |                |         |       |
| 01-13 |          |         |                |         |       |
| 01-14 |          |         |                |         |       |
| 01-15 |          |         |                |         |       |
| 01-16 |          |         |                |         |       |
| 01-17 |          |         |                |         |       |
| 01-18 |          |         |                |         |       |
| 01-19 |          |         |                |         |       |
| 01-20 |          |         |                |         |       |
| 01-21 |          |         |                |         |       |
| 01-22 |          |         |                |         |       |
| 01-23 |          |         |                |         |       |
| 01-24 |          |         |                |         |       |
| 01-25 |          |         |                |         |       |
| 01-26 |          |         |                |         |       |
| 01-27 |          |         |                |         |       |
| 01-28 |          |         |                |         |       |
| 01-29 |          |         |                |         |       |
| 01-30 |          |         |                |         |       |
| 01-31 |          |         |                |         |       |
| 02-01 |          |         |                |         |       |
| 02-02 |          |         |                |         |       |
| 02-03 |          |         |                |         |       |
| 02-04 |          |         |                |         |       |
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| 02-16 |          |         |                |         |       |
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| 02-29 |          |         |                |         |       |
| 03-01 |          |         |                |         |       |
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| 03-27 |          |         |                |         |       |
| 03-28 |          |         |                |         |       |
| 03-29 |          |         |                |         |       |
| 03-30 |          |         |                |         |       |
| 03-31 |          |         |                |         |       |
| 04-01 |          |         |                |         |       |
| 04-02 |          |         |                |         |       |
| 04-03 |          |         |                |         |       |

FPL Energy Services  
o: (305) 552-3631  
c: (786) 338-8367  
e: [jacqueline\\_cabrera@fpl.com](mailto:jacqueline_cabrera@fpl.com)

567,326 x 26 = 401,750  
 (A) \$58,004.23 - Actuals  
 931 For  
 June 2009

(A) Record actuals for June 2009 Bill & Statement Revenue  
Estimates were recorded in June on JV 79 pg  
459.

The above rates were tested in 50-1.

JV998 P57  
P#2/3

1/09

REPORT: 0X43-001-090128

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT.

PAGE 002

COMPANY : 01

LEDGER  
DATE JVI PAGE SRC STATUS DATE CYC REVERSE START DATE STOP DATE FREQUENCY  
200901 998 0233 60000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOG SECT DATE TIME PERSON  
1/30/08 mBearden 2009-01-28 14.04 DENNIS JOHNSON 0078 0000

BUSINESS MONTH CORRECTED: DEC 2008

REMARKS: TO RECORD ACTUAL BILL STATEMENT REVENUES FOR POWER SURGE PROGRAM FOR  
DEC 2008, ESTIMATES WERE RECORDED IN DECEMBER

NOTE: THIS IS A PSEUDO TRANSLATION  
GL ACCT NO ER LOC PL ACCT EAC PERCENT TYPE  
456.026 00000 000 0897 000.0000 \*\*\* 100.00 NOOP  
TO RECORD BILL STMT REV  
TO RECORD BILL STMT REV

BATCH TOTAL:

TOTAL ENTRIES:

2

44-1  
1-2

Tested in Section 50 for December 09  
July 09.

JV 998 P233  
P# 2/4

Did not test. This represented  
belly inserts for Dec 08,  
belled in 1/09.

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: 1/09 Belly Inserts

WJ 1/16/10  
JFF  
PDC

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

44-13

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

KW  
10/6/10

Title: 1/09 Biller Inserts.

Johnson, Dennis

From: Cabrera, Jacqueline  
Sent: Monday, January 26, 2009 5:31 PM  
To: Johnson, Dennis  
Subject: Assurant December 2008, Bill Insert

JHP  
PBSC

| Month  | Company  | Ad Code     | No. Insertions | Price/K | Total |
|--------|----------|-------------|----------------|---------|-------|
| Dec-08 | Assurant | PowerSource |                |         |       |

(A)

Please ignore previous email. Thank you.

Jacqueline Cabrera | New Product Development

44-1  
1-2

FPL Energy Services  
o: (305) 552-3631  
c: (786) 338-8367  
e: [jacqueline\\_cabrera@fpl.com](mailto:jacqueline_cabrera@fpl.com)

per 1/6/09

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(A) RECORD ACTUAL REVENUES FOR  
BILL STATEMENT PROGRAM, ESTIMATES  
WERE RECORDED IN DEC 2008  
ON JV 79 P291

JV 79 P291

P# 2/B

44-1  
1

REPORT: 0X43-001-081218

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 002

COMPANY : 01

LEDGER  
DATE JVI PAGE SRC STATUS POSTED DATE CYC ACCRUAL REVERSE SCHEDULED INFORMATION  
200812 31 0070 65000 COMPLETED NO START DATE STOP DATE FREQUENCY (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2008-12-18 10.40 NELLY PALMA 0009 0046

REMARKS: TO RECORD SYSTEM AND CARE CENTER CHARGES TO AFFILIATES FOR THE MONTH OF NOV 2008

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

| -ACCOUNT- |     |       |     |     |       | FAY  |     | NOTE: THIS IS A PSEUDO TRANSLATION |        |     |      |          |     |        |      |         |      |
|-----------|-----|-------|-----|-----|-------|------|-----|------------------------------------|--------|-----|------|----------|-----|--------|------|---------|------|
| SEL       | D/C | NO    | ER  | CHG | SEC/U | LOC  | LOC | GL                                 | ACCT   | WO  | ER   | LOC      | PL  | ACCT   | EAC  | PERCENT | TYPE |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 | 790 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | C   | 04475 | 092 | 000 | 0000  | 0042 | 790 | 903.000                            | 000000 | 000 | 0042 | 000.0000 | *** | 100.00 | OPER |         |      |
| ***>      | D   | 03120 | 099 | 000 | 0000  | 0013 | 795 | 146.906                            | 000000 | 000 | 0013 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | C   | 01012 | 090 | 000 | 0300  | 0042 | 790 | 903.000                            | 000000 | 000 | 0042 | 000.0000 | *** | 94.00  | OPER |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 | 790 | 903.300                            | 000000 | 000 | 0042 | 000.0000 | *** | 6.00   | OPER |         |      |
| ***>      | D   | 00070 | 099 | 000 | 3400  | 0078 | 794 | 903.300                            | 000000 | 000 | 0042 | 000.0000 | *** | 6.00   | OPER |         |      |
| ***>      | D   | 00075 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00076 | 099 | 000 | 3400  | 0078 | 795 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 01070 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00268 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00084 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00088 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00086 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00269 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00214 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00260 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00216 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00272 | 099 | 000 | 3400  | 0078 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00352 | 099 | 000 | 5000  | 0897 | 794 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | C   | 00457 | 093 | 000 | 0000  | 0326 | 802 | 146.906                            | 000000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | C   | 00457 | 093 | 000 | 0000  | 0326 | 803 | 903.150                            | 000000 | 000 | 0326 | 000.0000 | *** | 50.00  | OPER |         |      |
| ***>      | C   | 00457 | 093 | 000 | 0000  | 0326 | 803 | 903.150                            | 000000 | 000 | 0674 | 000.0000 | *** | 50.00  | OPER |         |      |
| ***>      | C   | 00457 | 093 | 000 | 0000  | 0326 | 803 | 903.150                            | 000000 | 000 | 0326 | 000.0000 | *** | 50.00  | OPER |         |      |

Title: 12/8 System, Care Center  
Dck# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

SC 68  
FPL

ChgBk.

12/10/10  
FPL  
PDC

44-14  
1  
A # 89.25  
44-1  
1-1

CONFIDENTIAL 44-14



A

REPORT: 0X43-001-081218

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 003

NOTE: THIS IS A PSEUDO TRANSLATION

| SEL D/C NO | ER    | CHG | SEC/U | LOC  | AMOUNT | EAC | LOC | DESCRIPTION         |
|------------|-------|-----|-------|------|--------|-----|-----|---------------------|
| ***> C     | 00458 | 093 | 000   | 0000 | 0814   | 692 |     | CARE CENTER CHARGES |
| ***> C     | 03099 | 091 | 000   | 0000 | 0010   | 760 |     | CARE CENTER CHARGES |
| ***> C     | 04677 | 092 | 000   | 3700 | 0010   | 876 |     | CARE CENTER CHARGES |

| GL ACCT NO | ER    | LOC | FL ACCT | EAC      | PERCENT | TYPE        |
|------------|-------|-----|---------|----------|---------|-------------|
| 903.150    | 00000 | 000 | 0674    | 000.0000 | ***     | 50.00 OPER  |
| 903.150    | 00000 | 000 | 0814    | 000.0000 | ***     | 100.00 OPER |
| 926.122    | 00000 | 000 | 0010    | 000.0000 | ***     | 100.00 OPER |
| 926.122    | 00000 | 000 | 0010    | 000.0000 | ***     | 14.30 OPER  |
| 925.103    | 00000 | 000 | 0010    | 000.0000 | ***     | 2.00 OPER   |
| 408.120    | 00000 | 000 | 0010    | 000.0000 | ***     | .10 NOOP    |
| 408.115    | 00000 | 000 | 0010    | 000.0000 | ***     | .10 NOOP    |
| 922.130    | 00000 | 000 | 0010    | 000.0000 | ***     | 70.60 OPER  |
| 408.125    | 00000 | 000 | 0010    | 000.0000 | ***     | 12.90 NOOP  |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 146.906    | 00000 | 000 | 0078    | 000.0000 | ***     | 100.00 NOOP |
| 903.000    | 00000 | 000 | 0042    | 000.0000 | ***     | 94.00 OPER  |
| 903.300    | 00000 | 000 | 0042    | 000.0000 | ***     | 6.00 OPER   |
| 903.000    | 00000 | 000 | 0042    | 000.0000 | ***     | 100.00 OPER |

AFFILIATE AUDIT - A  
REQUEST NO. 34

BATCH TOTAL: 28,732.45 TOTAL ENTRIES: 41

44-14

3,959.32 - Care center chgs.

16,919.69  
7,356.97  
24276.66

44-1  
1-1

Billing  
Rmt Prock.  
Mailing

44-14  
1

CONFIDENTIAL

44-14  
P2

A

Florida Power & Light Company  
System Usage Charged to Affiliates

Acctg Mth: Nov-08  
Billing Mth: Dec-08

Worksheet Last Changed: 05/2005

|                     |                                   |                       |          |            |                | Accounting Entry |                         |                  |
|---------------------|-----------------------------------|-----------------------|----------|------------|----------------|------------------|-------------------------|------------------|
| Company & System(s) | Product                           | Date Source / Project | Quantity | Unit Price | Extended Price |                  | WO ER CMP SECU Lee EAC  | Description      |
| FPL Energy Services |                                   |                       |          |            |                |                  |                         |                  |
| CARMS               | Issue Billings & Process Payments | Carms System          | 22       | \$         | 0.25 \$        | Credit           | 4475-92-000-000-042-790 |                  |
|                     |                                   |                       |          |            |                | Debit            | 0475-92-000-000-042-790 |                  |
| SAP                 | SAP                               | SAP                   | 120      | \$         | 0.65 \$        | Credit           | 1012-90-000-000-042-790 | Sue Reed's Group |
|                     |                                   |                       |          |            |                | Debit            | 1012-90-000-000-042-790 |                  |

89.29  
44-14

similar audit  
not material  
similar audited in Dec 09 - 44-7

FPL Energy Services  
Dennis Johnson

Miami Herald  
Bellsouth  
Sarasota Herald Tribune  
Sun Sentinel  
Embargo  
Scripps Newspaper  
Fla Today  
Fl. Myers News Press  
Commercial Surgeshield @ Connect Connect  
Surgeshield at Connect  
Bradenton Herald  
Direct TV  
Verizon  
AT&T Business

|    |    |       |                     |
|----|----|-------|---------------------|
| \$ | P1 | Debit | 0070-99-000-340-078 |
| \$ |    | Debit | 0075-99-000-340-078 |
| \$ |    | Debit | 0076-99-000-340-078 |
| \$ |    | Debit | 1070-99-000-340-078 |
| \$ |    | Debit | 0268-99-000-340-078 |
| \$ |    | Debit | 0084-99-000-340-078 |
| \$ |    | Debit | 0088-99-000-340-078 |
| \$ |    | Debit | 0086-99-000-340-078 |
| \$ |    | Debit | 0269-99-000-340-078 |
| \$ |    | Debit | 0214-99-000-340-078 |
| \$ |    | Debit | 0260-99-000-340-078 |
| \$ |    | Debit | 0218-99-000-340-078 |
| \$ |    | Debit | 0272-99-000-340-078 |
| \$ |    | Debit | 0352-99-000-340-078 |
| \$ |    |       | 500 - 897           |

|                   |                           |          |        |
|-------------------|---------------------------|----------|--------|
| Credits for Costs |                           |          |        |
| (A)               | 0457-93-000000-326-EAC802 | 1,788.52 | Credit |
| (A)               | 0457-93-000000-326-EAC803 | 337.65   | Credit |
| (A)               | 0458-93-000000-814-EAC832 | 707.08   | Credit |
|                   |                           | 2,833.25 |        |

|           |                         |  |  |
|-----------|-------------------------|--|--|
| Costs & W |                         |  |  |
|           | 3091-91-000-000-010-760 |  |  |
|           | 4677-92-000-000-010-876 |  |  |
|           | Other Loading           |  |  |
|           | 0.00%                   |  |  |

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

CONFIDENTIAL

FPL  
Audit of Affiliated Transactions  
Dck# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: Lane Under 1208  
Change Bk.

10/10/10  
JAH  
p12

FPL Energy Services  
Marie V. Basoda

P3  
44-14  
1

A

|                                              |                |    |        |    |  |  |
|----------------------------------------------|----------------|----|--------|----|--|--|
| Payment Power                                | Mailing Costs  | \$ | 0.0770 | \$ |  |  |
|                                              | Pmt Processing | \$ | 0.0330 | \$ |  |  |
| <hr/>                                        |                |    |        |    |  |  |
| Surge Combo                                  | Mailing Costs  | \$ | 0.1230 | \$ |  |  |
|                                              | Pmt Processing | \$ | 0.0870 | \$ |  |  |
| Power Surge                                  | Mailing Costs  | \$ | 0.0770 | \$ |  |  |
|                                              | Pmt Processing | \$ | 0.0330 | \$ |  |  |
| <hr/>                                        |                |    |        |    |  |  |
| Appliance Protection Plus<br>Effective 06/03 | Mailing Costs  | \$ | 0.0770 | \$ |  |  |
|                                              | Pmt Processing | \$ | 0.0330 | \$ |  |  |
| <hr/>                                        |                |    |        |    |  |  |
| Miami Herald Billing<br>Effective 05/05      | Mailing Costs  | \$ | 0.0770 | \$ |  |  |
|                                              | Pmt Processing | \$ | 0.0330 | \$ |  |  |
| <hr/>                                        |                |    |        |    |  |  |
| Surge Shield<br>Effective 06/03              | Mailing Costs  | \$ | 0.0770 | \$ |  |  |
|                                              | Pmt Processing | \$ | 0.0330 | \$ |  |  |

Debt 0088-99-000340-078-794 24,276.86

Debt 0072-99-000340-078-794

Debt 0082-99-000340-078-794

Debt 0217-99-000340-078-794

Debt 0405-99-000340-078-794

FPL Energy Services  
Maria V Besada

|                                          |                |  |  |  |  |  |
|------------------------------------------|----------------|--|--|--|--|--|
| Utility Guard<br>Single Bill             | Mailing Costs  |  |  |  |  |  |
|                                          | Pmt Processing |  |  |  |  |  |
| 2 products billed<br>Utility Guard Combo | Mailing Costs  |  |  |  |  |  |
|                                          | Pmt Processing |  |  |  |  |  |
| 2 products billed<br>Power Surge Combo   | Mailing Costs  |  |  |  |  |  |
|                                          | Pmt Processing |  |  |  |  |  |
| 3 products billed<br>PowerSurge/U Guard  | Mailing Costs  |  |  |  |  |  |
|                                          | Pmt Processing |  |  |  |  |  |

Debt 0085-99-000340-078-794

|           |                |  |  |  |  |  |
|-----------|----------------|--|--|--|--|--|
| Equiguard | Mailing Costs  |  |  |  |  |  |
|           | Pmt Processing |  |  |  |  |  |

0  
0  
0 Debt

2830-99-000340-078-794

Credit 1012-99-000030-042-760 Mailing Costs  
Credit 4475-92-000000-042-630 Payment Processing

OR

44-14  
3

44-14 p 1  
08 chBK.

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

44-14  
1 p

2007 FPL Energy Service Service Fee Related to the  
Use of FPL Care Center

Actual Payroll Costs:  
Regular - Non-Exempt (EAC 802)  
Overtime - Non-Exempt (EAC 805)  
Regular - Mgmt (EAC 803)  
Overtime - Mgmt (EAC 806)  
Sub-Total  
Other Direct Charges  
Other Direct Chrgs Differential from PM Est  
Other Direct Charges for Contractor GSRs (EAC 807)  
Total

Call Mins

|                             |  |
|-----------------------------|--|
| FPLES Handled Calls         |  |
| All Other FPL Handled Calls |  |
| Sub-Total                   |  |
| Calls Handled by El Paso    |  |
| Total                       |  |

Total Cost Per Call

Seconds to Transfer Call to an FPLES Representative  
Average Seconds Per Call - FPL Care Center  
FPLES Percent of Average Call Transferred

Total Cost of FPLES Handled Calls  
(Amounts credited to Customer Service budget)  
 $(\# \text{ of FPLES Handled Calls} \times \text{Total Cost Per Call} \times \text{Percentage of Average Call Transferred})$

Loadings:  
Direct Charge Overhead Rate  
(excludes non-productive time)

\*Note: Don't need to include non-productive as it is embedded in the allocation of total payroll costs.

**Total Cost to be Billed to FPUS**

Amount of Loadings Credited to Location 10

Product Split for Costs to be Billed by EPL

Andrew Weiland  
 B. Weisberg  
 Dryden News Journal  
 Sarasota Herald Tribune  
 Sun Sentinel  
 Tampa Bay  
 Tampa News Journal  
 Fla Today  
 Ft. Myers News Press  
 Centralist Express  
 Centralist Express @ Centralist Express  
 Centralist Express  
 Charlotte Sun  
 Bradenton Herald  
 Kinetix TV  
 Veritas  
 AT&T Business

Credits By EAC at FPL  
Payroll - 0457-33-000-000-325  
Non-Exempt - (EAC 802)  
Exempt - (EAC 803)

Other Charges - 0454-93-000-000-814  
(EAC 692)  
Reconcile  
Loadings - 4677-92-000-370-010

FPL  
Audit of Affiliated Transactions  
Dck# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: D/08 - Case number

| Workers to charge   | % Alloc |
|---------------------|---------|
| 0070-09-000-340-078 | 10      |
| 0073-09-000-340-078 | 21      |
| 0076-09-000-340-078 | 41      |
| 0079-08-000-340-078 | 61      |
| 0080-09-000-340-078 | 91      |
| 0081-08-000-340-078 | 31      |
| 0082-09-000-340-078 | 21      |
| 0083-09-000-340-078 | 21      |
| 0084-09-000-340-078 | 21      |
| 0085-09-000-340-078 | 21      |
| 0086-09-000-340-078 | 21      |
| 0087-09-000-340-078 | 21      |
| 0088-09-000-340-078 | 21      |
| 0089-09-000-340-078 | 21      |
| 0090-09-000-340-078 | 21      |
| 0091-09-000-340-078 | 21      |
| 0092-09-000-340-078 | 21      |
| 0093-09-000-340-078 | 21      |
| 0094-09-000-340-078 | 21      |
| 0095-09-000-340-078 | 21      |
| 0096-09-000-340-078 | 21      |
| 0097-09-000-340-078 | 21      |
| 0098-09-000-340-078 | 21      |
| 0099-09-000-340-078 | 21      |
| 0100-09-000-340-078 | 21      |

|         | % Alloc |
|---------|---------|
| 63.13%  |         |
| 11.92%  |         |
| 24.95%  |         |
| 100.00% |         |

12/17/2008

Customer Care Chargebacks Nov 2008.xls November 2008

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

A B

C

Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4:  
D TYE 12/31/2009 F

G

H

I

1/4/10  
10/16/10JHP  
PBC

Title: 12/08 Charge Bk.

2008 FPLES Charge Back Summary - Product Development and Management (PMD) Locn 0078

| FPL Billing Charge Back Expense                                          |       |                        |                                       |                                      |                     | Payment Processing Expense |  | Total Cost |
|--------------------------------------------------------------------------|-------|------------------------|---------------------------------------|--------------------------------------|---------------------|----------------------------|--|------------|
| Product Line                                                             | Month | Number of Billed Sales | Plus Redistribution of Other category | Number of Billed Sales - Grand Total | Work Order Number   | Mailing Cost               |  |            |
| Payment Power<br>SINGLE BILL LINE ITEMS                                  | Jan   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Feb   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Mar   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Apr   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | May   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Jun   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Jul   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Aug   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Sep   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Oct   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Nov   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
|                                                                          | Dec   |                        |                                       |                                      | 0068-99-000-340-078 |                            |  |            |
| Power Surge<br>SINGLE BILL LINE ITEMS                                    | Jan   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Feb   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Mar   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Apr   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | May   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Jun   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Jul   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Aug   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Sep   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Oct   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Nov   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Dec   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
| Payment Power/Power Surge Combo<br>BOTH PRODUCTS BILLED ON THE SAME BILL | Jan   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Feb   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Mar   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Apr   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | May   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Jun   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Jul   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Aug   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Sep   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Oct   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Nov   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
|                                                                          | Dec   |                        |                                       |                                      | 0072-99-000-340-078 |                            |  |            |
| UtilityGard Single Bill<br>SINGLE BILL LINE ITEMS                        | Jan   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Feb   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Mar   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Apr   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | May   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Jun   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Jul   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Aug   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Sep   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Oct   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Nov   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Dec   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
| Payment Power/UtilityGard Combo<br>BOTH PRODUCTS BILLED ON THE SAME BILL | Jan   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Feb   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Mar   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Apr   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | May   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Jun   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Jul   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Aug   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Sep   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Oct   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Nov   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |
|                                                                          | Dec   |                        |                                       |                                      | 0065-99-000-340-078 |                            |  |            |

E (A) Charge Bk - 24,276 Total Dec 08

44-14  
18244-14  
3-1Customer Care Chargebacks NW 2003.11/2/09 Chargeback Summary  
10/11/0944-14  
3

A B C D E F G H I

2008 FPLES Charge Back Summary - Product Development and Management (PMD) Locn 0078

| FPL Billing Charge Back Expense                                                                 |      |  |  |  |  |  |  |                     |  |
|-------------------------------------------------------------------------------------------------|------|--|--|--|--|--|--|---------------------|--|
| Power Surges/UtilityGard<br>Combo<br>BOTH PRODUCTS BILLED<br>ON THE SAME BILL                   | Jan  |  |  |  |  |  |  | 0085-99-000-340-078 |  |
|                                                                                                 | Feb  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Mar  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Apr  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | May  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Jun  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Jul  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Aug  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Sep  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Oct  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Nov  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Dec  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
| Payment Power/Power<br>Surge/UtilityGard Combo<br>ALL THREE PRODUCTS BILLED<br>ON THE SAME BILL | Jan  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Feb  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Mar  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Apr  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | May  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Jun  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Jul  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Aug  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Sep  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Oct  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Nov  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
|                                                                                                 | Dec  |  |  |  |  |  |  | 0065-99-000-340-078 |  |
| Appliance Protection Plus<br>& Appliance Guard<br>SINGLE BILL LINE ITEMS                        | Jan  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Feb  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Mar  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Apr  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | May  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Jun  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Jul  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Aug  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Sep  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Oct  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Nov  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
|                                                                                                 | Dec  |  |  |  |  |  |  | 0082-99-000-340-078 |  |
| Surgeshield<br>SINGLE BILL LINE ITEMS                                                           | Jan  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Feb  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Mar  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Apr  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | May  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Jun  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Jul  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Aug  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Sep  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Oct  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Nov  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
|                                                                                                 | Dec  |  |  |  |  |  |  | 1055-99-000-340-078 |  |
| Miami Herald billing<br>SINGLE BILL LINE ITEMS                                                  | Jan  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Feb  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Mar  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Apr  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | May  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Jun  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Jul  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Aug  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Sep  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Oct  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Nov  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
|                                                                                                 | Dec  |  |  |  |  |  |  | 0217-99-000-340-078 |  |
| Equiguard                                                                                       | Jan  |  |  |  |  |  |  | 0210-99-000-340-078 |  |
|                                                                                                 | Feb  |  |  |  |  |  |  | 0210-99-000-340-078 |  |
|                                                                                                 | Mar  |  |  |  |  |  |  | 0210-99-000-340-078 |  |
|                                                                                                 | Apr  |  |  |  |  |  |  | 0210-99-000-340-078 |  |
|                                                                                                 | May  |  |  |  |  |  |  | 0210-99-000-340-078 |  |
|                                                                                                 | June |  |  |  |  |  |  | 2830-99-000-340-078 |  |
| Grand Total - all expenses                                                                      |      |  |  |  |  |  |  |                     |  |

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2008 FPLES Charge Back Summary -- Product Development and Management (PMD) Locn 0078

FPL Billing Charge Back Expense

Notes:  
1. Revised 2007 billing rates  
Billing costs: 1 product = 4, 2 products = 6  
per line  
PPO costs: 1 product  
2. Rates established in December 2007 by CMAA Assoc. Billing  
3. Payment Power/Surge combo represent the number of billed accounts for both services. Starting in 2008, power surge will assume the expense since the ratio of single bills of each type is 80/20 (power surge to payment power respectively).  
4. Appliance Protection Plan being replaced by Appliance Guard - both now combined until replacement complete.  
5. EquipGuard program added in October 2007



A B C D E F G H I J K

1 2008 Printing & Mailing of FPLES products listed on utility bill

2 FPLES - 1 product 5 lines \$ [REDACTED] >  $\frac{44-14}{3-1}$   
 3 FPLES - 2 products 8 lines \$ [REDACTED] >  $\frac{3-1}{2}$

2008 Payment Processing of FPLES products listed on utility bill

FPLES cost per line for 1 product (2 lines) \$ [REDACTED] >  $\frac{44-14}{3-1}$   
 FPLES cost per line for 2 products (4 lines) \$ [REDACTED] >  $\frac{3-1}{1}$

|    | Month Incurred | Month Charged | Work Order | Printing & Mailing                                                      |      |       | Payment Processing |      |       | Grand Total                                                             | Total By Work Order                                                     |
|----|----------------|---------------|------------|-------------------------------------------------------------------------|------|-------|--------------------|------|-------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
|    |                |               |            | Count                                                                   | Rate | Total | Count              | Rate | Total |                                                                         |                                                                         |
| 7  | November       | December      | 0065       | <div style="background-color: black; width: 100%; height: 100%;"></div> |      |       |                    |      |       | <div style="background-color: black; width: 100%; height: 100%;"></div> | <div style="background-color: black; width: 100%; height: 100%;"></div> |
| 8  | November       | December      | 0065       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 9  | November       | December      | 0065       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 10 | November       | December      | 0065       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 11 | November       | December      | 0068       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 12 | November       | December      | 0072       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 13 | November       | December      | 0072       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 14 | November       | December      | 0082       | <div style="background-color: black; width: 100%; height: 100%;"></div> |      |       |                    |      |       | <div style="background-color: black; width: 100%; height: 100%;"></div> | <div style="background-color: black; width: 100%; height: 100%;"></div> |
| 15 | November       | December      | 0217       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |
| 16 | November       | December      | 1055       |                                                                         |      |       |                    |      |       |                                                                         |                                                                         |

$\frac{44-14}{3}$

FPL  
 Audit of Affiliated Transactions  
 Dckt# 100077-EI, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Title: 08 charge b/c.

vul 10/11/10  
 (c) 08-08  
 PBC

log 64

$\frac{44-14}{3-1}$

A

10/6/10

Title: Rmt Processing <sup>68</sup>CD  
carbCost of Processing a Utility Payment <sup>B</sup>JHP  
PBC

- 1
- 2 2006 Payment Processing Center Actual Cost Data
- 3 Provided by: Luis Tavaréz, Customer Service
- 4 Direct Payroll Cost
- 5 Payroll Loadings\* 72.86%
- 6 Total Payroll Cost
- 7 Maintenance Cost
- 8 Other Expenses
- 9 Space Usage\*\* Sq Ft GO Cost/sq.ft  
14,971.60 17.50
- 10 Total PPC Costs - 2006
- 11 / Number of Transactions - 2006 Actual
- 12 Total Cost per Transaction - 2006
- 13 / # of standard electric use charge lines per current FPL invoice:
- 14 FPL payment processing transaction cost per line
- 15 FPLES cost per line for 1 product (2 lines)
- 16 FPLES cost per line for 2 products (4 lines)

• Payroll Loadings include Non-Productive Time, Administrative & General Payroll and Expense, Pension, Welfare, Taxes and Insurance

\*\*Square Footage Includes (Area Building Maintenance & Management, Property Insurance, Electricity usage)

This schedule was audited to 12/09

49-2

Reg 64✓ 44-14/3-1  
✓ "44-14  
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A B C D E F G H

FPL I

fw 10/6/10

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

CD  
conf

JHP  
PBC

2007 High Speed Inserting Cost - Simplex Printing No Special Handling Cost

Revised 08

Scenario 1 - Forms (paper, envelopes) and FULL Payroll Loader  
Provided by: Sue Reed, Customer Service 7/26/07

The assumption for this cost is based on all documents being inserted on High speed equipment and three pages or less per envel  
Assumes purchase of 3,000,000 envelopes - Mailing/Return 3,000,000 sheets of 20lb paper 1 to 4 pages per envelope

Title: 68 Printm + Mailing

Average number of billing pages printed per month

Average number of envelopes inserted per month

Personnel Cost (loaded with 2007 ST 72.86%)

|                                                                               | Monthly | (salaries/billing pages) | Total |
|-------------------------------------------------------------------------------|---------|--------------------------|-------|
| 3 Inserters/Operators + Lead Oper                                             |         |                          |       |
| 2 Print Room Operators                                                        |         |                          |       |
| 3 Mail Prep + Stop Time                                                       |         | Annual                   | Total |
| Loaded Management Costs per PA (Manager, Administrative, Supervisor) per year |         | \$116,405.65             | Total |

|                                                                              |  |  |       |
|------------------------------------------------------------------------------|--|--|-------|
| Forms                                                                        |  |  |       |
| Envelopes                                                                    |  |  |       |
| Mailing Envelope 1634W                                                       |  |  | Total |
| Return Envelope 1635R                                                        |  |  | Total |
| Paper                                                                        |  |  |       |
| Workflow One                                                                 |  |  | Total |
| 24lb White Woven (14 7/8 X 11 Cut in half to produce 2 individual documents) |  |  |       |

|                                                         |              |                |       |
|---------------------------------------------------------|--------------|----------------|-------|
| Maintenance                                             |              |                |       |
| Inserters                                               | Annual       |                |       |
| Pitney Bowes                                            |              | pages per year |       |
|                                                         |              |                | Total |
| Printers                                                |              | Annual         |       |
| Usage Fee                                               | \$0.3300 per |                | Total |
| Maintenance                                             |              |                | Total |
| Roll Systems Maintenance is part of the IBM overall EMA |              |                |       |

|                          |  |  |       |
|--------------------------|--|--|-------|
| Printer Supplies         |  |  |       |
| Developer                |  |  | Total |
| One Container per refill |  |  |       |
| Toner                    |  |  | Total |
|                          |  |  | State |

|                                                                              |            |  |  |
|------------------------------------------------------------------------------|------------|--|--|
| Software/Disaster Recovery Qtrly Fee                                         |            |  |  |
| MallGard - Dr Site Monthly Fee                                               | \$9,081.50 |  |  |
| All Software used A87for bill print creation, address cleansing, and sorting |            |  |  |

|                                         |                |             |                   |
|-----------------------------------------|----------------|-------------|-------------------|
| Equipment Cost (Depreciation, ROL, T&I) |                |             |                   |
| 3 Pitney Bowes APS Inserters            | Purchase Price | Useful Life | Annual Dep        |
|                                         | NBV            |             | Total Annual Cost |
| Property Taxes                          |                |             |                   |
| Property Insurance                      |                |             |                   |
| Cost of Capital                         |                |             |                   |

\*\* Validated with Brian Spaulding, Property Accounting 4/17/07

|                                                                     |       |      |                |
|---------------------------------------------------------------------|-------|------|----------------|
| Space Usage                                                         |       |      |                |
| Space of Inserting, Bursting, Mail Handling Area, Shared Management |       |      |                |
|                                                                     | Sq Ft | Rate | Annual Charges |
| GO Square Feet                                                      |       |      |                |
| Square Footage Incl                                                 |       |      |                |

|                                                   |  |      |  |
|---------------------------------------------------|--|------|--|
| Postage Cost                                      |  |      |  |
| 2007 Actual Postage Cost per bill & 1 oz envelope |  | Rate |  |

|                                                       |          |            |  |
|-------------------------------------------------------|----------|------------|--|
| Special Handling                                      |          |            |  |
| Special Handling (payroll loaded with 2007 ST 72.86%) |          | SpHd Total |  |
|                                                       | Biweekly | Annual     |  |
| 2 Operators                                           |          |            |  |
| Maintenance Cost for Bursting/Trim Vac                |          |            |  |
| Maintenance Meter Machines                            |          |            |  |
| Maintenance Folder                                    |          |            |  |

|                                                                                      |  |            |
|--------------------------------------------------------------------------------------|--|------------|
| Cost for one simplex billing page, one return envelope, one return envelope, postage |  |            |
| # of lines per standard current FPL Invoice (approved by Sue Reed 7/26/07)           |  |            |
| 2007 cost per invoice line                                                           |  |            |
| FPLES - 1 product # of lines                                                         |  | # of lines |
| FPLES - 2 products # of lines                                                        |  |            |

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Reg 64

This was audited for 12/09.

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08

REPORT: 0X43-001-081219

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 002

COMPANY : 01

LEDGER  
DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE SCHEDULED INFORMATION  
200812 31 0089 65000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
2008-12-19 15.14 NELLY PALMA 0009 0046

REMARKS: TO REIMBURSE FPL CUSTOMER CARE FOR HANDLING CALLS ASSOCIATED WITH  
FPLES INSURANCE PRODUCTS - 3RD QUARTER 2008

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

| SEL  | D/C | WO    | ER  | CHP | SEC/U | LOC  | EAC | LOC | DESCRIPTION        |
|------|-----|-------|-----|-----|-------|------|-----|-----|--------------------|
| ***> | D   | 00068 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | D   | 00072 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | D   | 00065 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | D   | 00082 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | D   | 01055 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | D   | 00217 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | D   | 00262 | 099 | 000 | 3400  | 0078 | 794 |     | 3RD QTR CHARGEBACK |
| ***> | C   | 00457 | 093 | 000 | 0000  | 0326 | 802 |     | 3RD QTR CHARGEBACK |
| ***> | C   | 00457 | 093 | 000 | 0000  | 0326 | 803 |     | 3RD QTR CHARGEBACK |
| ***> | C   | 00458 | 093 | 000 | 0000  | 0814 | 692 |     | 3RD QTR CHARGEBACK |
| ***> | C   | 04677 | 092 | 000 | 3700  | 0010 | 876 |     | 2ND QTR CHARGEBACK |

BATCH TOTAL:

TOTAL ENTRIES: 11

NOTE: THIS IS A PSEUDO TRANSLATION

| GL      | ACCT  | WO  | ER   | LOC      | PL  | ACCT   | EAC  | PERCENT | TYPE |
|---------|-------|-----|------|----------|-----|--------|------|---------|------|
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| 903.150 | 00000 | 000 | 0326 | 000.0000 | *** | 50.00  | OPER |         |      |
| 903.150 | 00000 | 000 | 0674 | 000.0000 | *** | 50.00  | OPER |         |      |
| 903.150 | 00000 | 000 | 0326 | 000.0000 | *** | 50.00  | OPER |         |      |
| 903.150 | 00000 | 000 | 0674 | 000.0000 | *** | 50.00  | OPER |         |      |
| 903.150 | 00000 | 000 | 0814 | 000.0000 | *** | 100.00 | OPER |         |      |
| 922.130 | 00000 | 000 | 0010 | 000.0000 | *** | 70.60  | OPER |         |      |
| 925.103 | 00000 | 000 | 0010 | 000.0000 | *** | 2.00   | OPER |         |      |
| 408.120 | 00000 | 000 | 0010 | 000.0000 | *** | .10    | NOOP |         |      |
| 408.115 | 00000 | 000 | 0010 | 000.0000 | *** | .10    | NOOP |         |      |
| 926.122 | 00000 | 000 | 0010 | 000.0000 | *** | 14.30  | OPER |         |      |
| 408.125 | 00000 | 000 | 0010 | 000.0000 | *** | 12.90  | NOOP |         |      |

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: 2408 FPLES INC calls.

CONFIDENTIAL

P1

44-15

Strangler  
Dec 08  
44-1  
1-1

12/16/10  
P2C

2008 FPL Care Center Chargeback Expense Calculation for Insurance Products, Surgeshield, Miami Herald, and Commercial SurgeShield  
Product Management & Operations

| A     | B                              | C                 | D               | E               | F               | G               | H | I | J | K | L |
|-------|--------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|---|---|---|---|---|
| 2008  | Number of Calls - All products | Expense to FPL CC | 1st Qtr Expense | 2nd Qtr Expense | 3rd Qtr Expense | 4th Qtr Expense |   |   |   |   |   |
| Jan   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Feb   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Mar   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Apr   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| May   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Jun   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| July  |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Aug   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Sep   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Oct   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Nov   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Dec   |                                |                   |                 |                 |                 |                 |   |   |   |   |   |
| Total |                                |                   |                 |                 |                 |                 |   |   |   |   |   |

\$ 54,595.90

Breakdown of Expense by Work Order

| 2008           | Total Expense | Payment Power Work Order 0068-99-000-340-078-794 | Power Surge Work Order 0072-99-000-340-078-794 | UtilityGard Work Order 0065-99-000-340-078-794 | Appliance Protection Work Order 0082-99-000-340-078-794 | Surgeshield Work Order 1055-99-000-340-078-794 | Miami Herald Work Order 0217-99-000-340-078-794 | Water Heater Leasing Prgm Work Order 0253-99-000-150-087-794 | Commercial Surgeshield Work Order 0262-99-000-340-078-794 | Total | Total for Qtr |
|----------------|---------------|--------------------------------------------------|------------------------------------------------|------------------------------------------------|---------------------------------------------------------|------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|-------|---------------|
| Jan            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Feb            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Mar            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Apr            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| May            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Jun            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| July           |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Aug            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Sep            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Oct            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Nov            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Dec            |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |
| Total for 2008 |               |                                                  |                                                |                                                |                                                         |                                                |                                                 |                                                              |                                                           |       |               |

Title: FPLES Ins calls

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

FPL

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

Payroll - 0457-93-000-000-325  
Non-Exempt - (EAC 802)  
Exempt - (EAC 803)

Other Charges - 0458-93-000-000-814  
(EAC 892)  
Reconcile

Loadings - 4677-92-000-370-010

Total

44-15  
1-1

| QTR 1 | QTR 2 | QTR 3 | QTR 4 |
|-------|-------|-------|-------|
|       |       |       |       |

44-15

CONFIDENTIAL





REPORT: 0X43-001-081218

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 003

—NOTE: THIS IS A PSEUDO TRANSLATION

- BUCS TRANSLATION

| -ACCOUNT- |     |       |     |     |       |      | PAY    |     | TRANSLATION |                     |         |       |     |      |          |     |        |      |         |      |
|-----------|-----|-------|-----|-----|-------|------|--------|-----|-------------|---------------------|---------|-------|-----|------|----------|-----|--------|------|---------|------|
| SEL       | D/C | WO    | ER  | CMP | SEC/C | LOC  | AMOUNT | EAC | LOC         | DESCRIPTION         | GL      | ACCT  | WO  | ER   | LOC      | PL  | ACCT   | EAC  | PERCENT | TYPE |
| ***>      | D   | 02856 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00081 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00066 | 094 | 000 | 5000  | 0897 |        | 639 |             | FILES SPACE & EQUIP | 916.022 | 00000 | 000 | 0897 | 000.0000 | *** | 100.00 | OPER |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02831 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 01201 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00324 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02845 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00077 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02872 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00245 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00087 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00085 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00083 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00204 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00206 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00275 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00256 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00244 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00075 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00070 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00272 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00076 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 01070 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00216 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00352 | 099 | 000 | 5000  | 0897 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00214 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00084 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00088 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00086 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00269 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00260 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00268 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 03120 | 099 | 000 | 0700  | 0022 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0022 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 03120 | 099 | 000 | 0700  | 0022 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0022 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02706 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 01201 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00244 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02830 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02845 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00077 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 02872 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |
| ***>      | D   | 00087 | 099 | 000 | 3400  | 0078 |        | 639 |             | FILES SPACE & EQUIP | 146.906 | 00000 | 000 | 0078 | 000.0000 | *** | 100.00 | NOOP |         |      |

**AFFILIATE AUDIT - AUDIT REQUEST No. 34**

**CONFIDENTIAL**

2d Qd-16



A

AFFILIATE AUDIT - AUDIT REQUEST NO. 34

| -ACCOUNT- |    |       |     |       | AMOUNT | EAC  | PAY<br>LOC | DESCRIPTION         | -NOTE: THIS IS A PSEUDO TRANSLATION- |         |     |      |          |         |        |         |
|-----------|----|-------|-----|-------|--------|------|------------|---------------------|--------------------------------------|---------|-----|------|----------|---------|--------|---------|
| SEL D/C   | NO | ER    | CMF | SEC/U |        |      |            |                     | LOC                                  | GL ACCT | WO  | ER   | LOC      | PL ACCT | EAC    | PERCENT |
| ***>      | D  | 00085 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00083 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00204 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00206 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00324 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00245 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00256 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00275 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02831 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02831 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02831 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02831 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 00221 | 099 | 000   | 2200   | 0365 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 0100   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0365 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |
| ***>      | D  | 02830 | 099 | 000   | 3400   | 0078 | 639        | FFLES SPACE & EQUIP | 146.906                              | 00000   | 000 | 0078 | 000.0000 | ***     | 100.00 | NOOP    |

BATCH TOTAL:

TOTAL ENTRIES:

94

\$92 difference.

44-1  
1-1

CONFIDENTIAL

44-16  
83

A B C D E

Customer Service - Product Management & Operations (PMO), Marketing and Field Operations  
 FPLES Employee Detail for RENT CALCULATION 2008  
 FPLES FLOOR SPACE AND EQUIPMENT USAGE

kw 10/6/10  
 Audit of Affiliated Transactions  
 Dckt# 100077-El, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Title: *not sent + signed*

FPL

| Item                     | GO |
|--------------------------|----|
| Office                   | 1  |
| Cubicle                  | 0  |
| Space, Office            | 1  |
| Work Station             | 0  |
| Lap Top                  | 0  |
| Subtotal                 |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | GO |
|--------------------------|----|
| Office                   | 1  |
| Cubicle                  | 0  |
| Space, Office            | 1  |
| Work Station             | 0  |
| Lap Top                  | 1  |
| Subtotal                 |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | GO |
|--------------------------|----|
| Office                   | 1  |
| Cubicle                  | 0  |
| Space, Office            | 1  |
| Work Station             | 0  |
| Lap Top                  | 0  |
| Subtotal                 |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | GO |
|--------------------------|----|
| Office                   | 1  |
| Cubicle                  | 0  |
| Space, Office            | 1  |
| Work Station             | 0  |
| Lap Top                  | 1  |
| Subtotal                 |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | GO |
|--------------------------|----|
| Office                   | 0  |
| Cubicle                  | 1  |
| Space, Cube              | 1  |
| Work Station             | 0  |
| Lap Top                  | 0  |
| Subtotal                 |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| Item                     | CSE |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | CSE |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | FM |
|--------------------------|----|
| Office                   | 0  |
| Cubicle                  | 1  |
| Space, Cube              | 1  |
| Work Station             | 0  |
| Lap Top                  | 1  |
| Subtotal                 |    |
| State & Local Tax Rate   |    |
| State & Local Tax Amount |    |
| Annual Amount            |    |

| GO      | Cubicle | 2008 Rates       |
|---------|---------|------------------|
| June    |         | Office \$ 731.68 |
| FM      |         | Cubicle          |
| CSE     |         | Desktop          |
| SCS-LFO |         | Laptop           |

| Charge Information   | Type | Comment            | Allocation |
|----------------------|------|--------------------|------------|
| Account Distribution | Dr   | Jacqueline Cabrera | 100%       |
| 0080-99-000-150-087  |      |                    |            |

| Charge Information   | Type | Comment       | Allocation |
|----------------------|------|---------------|------------|
| Account Distribution | Dr   | R. P. Grasset | 100%       |
| 0080-99-000-150-087  |      |               |            |

| Charge Information   | Type | Comment    | Allocation |
|----------------------|------|------------|------------|
| Account Distribution | Dr   | Joe Nestor | 100%       |
| 0080-99-000-150-087  |      |            |            |

| Charge Information   | Type | Comment       | Allocation |
|----------------------|------|---------------|------------|
| Account Distribution | Dr   | Jesse Revilla | 100%       |
| 2831-99-000-340-078  |      |               |            |

| Charge Information   | Type | Comment | Allocation |
|----------------------|------|---------|------------|
| Account Distribution | Dr   | Vaziri  | 100%       |
| 2831-99-000-340-078  |      |         |            |

| Charge Information   | Type | Comment       | Allocation |
|----------------------|------|---------------|------------|
| Account Distribution | Dr   | Jeffery Timor | 100%       |
| 2831-99-000-340-078  |      |               |            |

| Charge Information   | Type | Comment      | Allocation |
|----------------------|------|--------------|------------|
| Account Distribution | Dr   | Lori Pezzulo | 100%       |
| 3120-99-000-070-022  |      |              |            |

| Charge Information   | Type | Comment    | Allocation |
|----------------------|------|------------|------------|
| Account Distribution | Dr   | Rob Risley | 100%       |
| 0221-99-000-210-355  |      |            |            |

*44-16*  
*1*  
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FPLES Employee Detail for RENT CALCULATION 2008  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

A B C D E

GO  
June  
FM  
CSE  
SCS-LFO

| Office | Cubicle | 2008 Rates |
|--------|---------|------------|
| \$     | \$      | Office \$  |
| \$     | \$      | Cubicle \$ |
| \$     | \$      | Desktop \$ |
| \$     | \$      | Laptop \$  |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type         | Comment | Allocation |
|---------------------|----------------------|--------------|---------|------------|
| 2831-99-000-340-078 | Dr                   | Janet Khoury |         | 100%       |

| Charge Information  | Account Distribution | Type           | Comment | Allocation |
|---------------------|----------------------|----------------|---------|------------|
| 2831-99-000-340-078 | Dr                   | Melanie Tucker |         | 100%       |

| Charge Information  | Account Distribution | Type          | Comment | Allocation |
|---------------------|----------------------|---------------|---------|------------|
| 2831-99-000-340-078 | Dr                   | Ana Castellon |         | 100%       |

| Charge Information  | Account Distribution | Type           | Comment | Allocation |
|---------------------|----------------------|----------------|---------|------------|
| 2831-99-000-340-078 | Dr                   | Giselle Barbal |         | 100%       |

| Charge Information  | Account Distribution | Type       | Comment | Allocation |
|---------------------|----------------------|------------|---------|------------|
| 2831-99-000-340-078 | Dr                   | Marta Biez |         | 100%       |

| Charge Information  | Account Distribution | Type         | Comment | Allocation |
|---------------------|----------------------|--------------|---------|------------|
| 2830-99-000-260-078 | Dr                   | Pedro Garcia |         | 100%       |

| Charge Information  | Account Distribution | Type         | Comment | Allocation |
|---------------------|----------------------|--------------|---------|------------|
| 2830-99-000-260-078 | Dr                   | Terri Talala |         | 100%       |

| Charge Information  | Account Distribution | Type             | Comment | Allocation |
|---------------------|----------------------|------------------|---------|------------|
| 2830-99-000-260-078 | Dr                   | Gabriel Quintana |         | 100%       |

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FPLES Employee Detail for RENT CALCULATION 2008  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

GO  
June  
FM  
CSE  
SCS-LFO

| Office | Cubicle | 2008 Rates |
|--------|---------|------------|
| \$     | \$      | Office \$  |
| \$     | \$      | Cubicle \$ |
| \$     | \$      | Desktop \$ |
| \$     | \$      | Laptop \$  |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type       | Comment | Allocation |
|---------------------|----------------------|------------|---------|------------|
| 2630-99-000-260-078 | Dr                   | Beck, Vern |         | 100%       |
|                     |                      |            |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type          | Comment | Allocation |
|---------------------|----------------------|---------------|---------|------------|
| 2630-99-000-260-078 | Dr                   | Amalia Garcia |         | 100%       |
|                     |                      |               |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type          | Comment | Allocation |
|---------------------|----------------------|---------------|---------|------------|
| 2630-99-000-260-078 | Dr                   | Reinaldo Vira |         | 100%       |
|                     |                      |               |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type              | Comment | Allocation |
|---------------------|----------------------|-------------------|---------|------------|
| 2630-99-000-340-078 | Dr                   | Kathleen McNamara |         | 4%         |
| 2650-99-000-340-078 | Dr                   | Kathleen McNamara |         | 8%         |
| 2651-99-000-340-078 | Dr                   | Kathleen McNamara |         | 18%        |
| 2656-99-000-340-078 | Dr                   | Kathleen McNamara |         | 15%        |
| 0081-99-000-340-078 | Dr                   | Kathleen McNamara |         | 25%        |
| 0056-94-000-500-897 | DR                   | Kathleen McNamara |         | 25%        |
|                     |                      |                   |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type              | Comment | Allocation |
|---------------------|----------------------|-------------------|---------|------------|
| 2630-99-000-340-078 | Dr                   | Luzinda Woods-Lee |         | 100%       |
|                     |                      |                   |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type            | Comment | Allocation |
|---------------------|----------------------|-----------------|---------|------------|
| 2631-99-000-340-078 | Dr                   | Joseph McMillan |         | 100%       |
|                     |                      |                 |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type           | Comment | Allocation |
|---------------------|----------------------|----------------|---------|------------|
| 1201-99-000-340-078 | Dr                   | Donna Campbell |         | 16%        |
| 0324-99-000-340-078 | Dr                   | Donna Campbell |         | 4%         |
| 2630-99-000-340-078 | Dr                   | Donna Campbell |         | 8%         |
| 2645-99-000-340-078 | Dr                   | Donna Campbell |         | 28%        |
| 0077-99-000-340-078 | Dr                   | Donna Campbell |         | 2%         |
| 2672-99-000-340-078 | Dr                   | Donna Campbell |         | 5%         |
| 0245-99-000-340-078 | Dr                   | Donna Campbell |         | 1%         |
| 0057-99-000-340-078 | Dr                   | Donna Campbell |         | 1%         |
| 0085-99-000-340-078 | Dr                   | Donna Campbell |         | 1%         |
| 0083-99-000-340-078 | Dr                   | Donna Campbell |         | 1%         |
| 0204-99-000-340-078 | Dr                   | Donna Campbell |         | 11%        |
| 0206-99-000-340-078 | Dr                   | Donna Campbell |         | 11%        |
| 0275-99-000-340-078 | Dr                   | Donna Campbell |         | 2%         |
| 0256-99-000-340-078 | Dr                   | Donna Campbell |         | 1%         |
| 0244-99-000-340-078 | Dr                   | Donna Campbell |         | 3%         |
|                     |                      |                |         | 100%       |

subtotal  
Grand Total

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A B C D E

FPLES Employee Detail for RENT CALCULATION 2008  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

GO  
June  
FM  
CSE  
SCS-LFO

| Office | Cubicle | 2008 Rate |
|--------|---------|-----------|
| \$     |         | Office    |
| \$     |         | Cubicle   |
| \$     |         | Desktop   |
| \$     |         | Laptop    |

FPLES Connect Services LFO - SCS

Space  
  
Subtotal  
State & Local Tax Rate  
State & Local Tax Amount  
Annual Amount

| Charge Information   |      |                    |            |
|----------------------|------|--------------------|------------|
| Account Distribution | Type | Comment            | Allocation |
| 0075-99-000-340-078  | Dr   | FPLES Connect Svcs | 29%        |
| 0070-99-000-340-078  | Dr   | FPLES Connect Svcs | 20%        |
| 0272-99-000-340-078  | Dr   | FPLES Connect Svcs | 4%         |
| 0076-99-000-340-078  | Dr   | FPLES Connect Svcs | 2%         |
| 1070-99-000-340-078  | Dr   | FPLES Connect Svcs | 6%         |
| 0216-99-000-340-078  | Dr   | FPLES Connect Svcs | 12%        |
| 0352-99-000-340-078  | Dr   | FPLES Connect Svcs | 2%         |
| 0214-99-000-340-078  | Dr   | FPLES Connect Svcs | 14%        |
| 0084-99-000-340-078  | Dr   | FPLES Connect Svcs | 1%         |
| 0088-99-000-340-078  | Dr   | FPLES Connect Svcs | 1%         |
| 0086-99-000-340-078  | Dr   | FPLES Connect Svcs | 1%         |
| 0269-99-000-340-078  | Dr   | FPLES Connect Svcs | 1%         |
| 0260-99-000-340-078  | Dr   | FPLES Connect Svcs | 1%         |
| 0268-99-000-340-078  | Dr   | FPLES Connect Svcs | 6%         |
| Subtotal             |      |                    | 100%       |
| Grand Total          |      |                    |            |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   |      |                |            |
|----------------------|------|----------------|------------|
| Account Distribution | Type | Comment        | Allocation |
| 3120-99-000-070-022  | Dr   | Kenneth Frantz | 100%       |
| Subtotal             |      |                | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   |      |                  |            |
|----------------------|------|------------------|------------|
| Account Distribution | Type | Comment          | Allocation |
| 3120-99-000-070-022  | Dr   | Sebastian Lealza | 100%       |
| Subtotal             |      |                  | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   |      |                   |            |
|----------------------|------|-------------------|------------|
| Account Distribution | Type | Comment           | Allocation |
| 2705-99-000-340-078  | Dr   | Gustavo Dominguez | 100%       |
| Subtotal             |      |                   | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office (FPLES Supplied)  | 0   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Total Amount             |     |

| Charge Information   |      |             |            |
|----------------------|------|-------------|------------|
| Account Distribution | Type | Comment     | Allocation |
| 2630-99-000-340-078  | Dr   | Greg Hanlon | 100%       |
| Subtotal             |      |             | 100%       |
| Grand Total          |      |             | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Total Amount             |     |

| Charge Information   |      |                        |            |
|----------------------|------|------------------------|------------|
| Account Distribution | Type | Comment                | Allocation |
| 2630-99-000-340-078  | Dr   | State & Local Tax Rate | 100%       |
| Subtotal             |      |                        | 100%       |
| Grand Total          |      |                        | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information   |      |              |            |
|----------------------|------|--------------|------------|
| Account Distribution | Type | Comment      | Allocation |
| 2630-99-000-340-078  | Dr   | James O Gill | 100%       |
| Subtotal             |      |              | 100%       |

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A B C D E

FPLES Employee Detail for RENT CALCULATION 2008  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

GO  
Juno  
FKI  
CSE  
SCS-LFO

| Office | Cubicle | 2008 Rates |
|--------|---------|------------|
| \$     | \$      | Office     |
| \$     | \$      | Cubicle    |
| \$     | \$      | Desktop    |
| \$     | \$      | Laptop     |

| Charge Information  | Account Distribution | Type         | Comment | Allocation |
|---------------------|----------------------|--------------|---------|------------|
| 1201-99-000-340-078 | Dr                   | Deydre Reyes |         | 11%        |
| 0244-99-000-340-078 | Dr                   | Deydre Reyes |         | 3%         |
| 2830-99-000-340-078 | Dr                   | Deydre Reyes |         | 45%        |
| 2845-99-000-340-078 | Dr                   | Deydre Reyes |         | 18%        |
| 0077-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| 2872-99-000-340-078 | Dr                   | Deydre Reyes |         | 3%         |
| 0087-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| 0085-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| 0083-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| 0104-99-000-340-078 | Dr                   | Deydre Reyes |         | 7%         |
| 0106-99-000-340-078 | Dr                   | Deydre Reyes |         | 6%         |
| 0324-99-000-340-078 | Dr                   | Deydre Reyes |         | 2%         |
| 0245-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| 0256-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| 0276-99-000-340-078 | Dr                   | Deydre Reyes |         | 1%         |
| Grand Total         |                      |              |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type        | Comment | Allocation |
|---------------------|----------------------|-------------|---------|------------|
| 2830-99-000-340-078 | Dr                   | Diana Kirby |         | 100%       |
| Grand Total         |                      |             |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 0   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type        | Comment | Allocation |
|---------------------|----------------------|-------------|---------|------------|
| 2831-99-000-340-078 | Dr                   | Rick Deluga |         | 100%       |
| Grand Total         |                      |             |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cubicle           | 1   |
| Work Station             | 1   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type       | Comment | Allocation |
|---------------------|----------------------|------------|---------|------------|
| 2830-99-000-340-078 | Dr                   | Helen Eves |         | 100%       |
| Grand Total         |                      |            |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type            | Comment | Allocation |
|---------------------|----------------------|-----------------|---------|------------|
| 2830-99-000-340-078 | Dr                   | Richard Feldman |         | 100%       |
| Grand Total         |                      |                 |         | 100%       |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Charge Information  | Account Distribution | Type      | Comment | Allocation |
|---------------------|----------------------|-----------|---------|------------|
| 2830-99-000-340-078 | Dr                   | Mark Wynn |         | 100%       |
| Grand Total         |                      |           |         | 100%       |

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PT

FPLES Employee Detail for RENT CALCULATION 2008  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Cube              | 1   |
| Work Station             | 0   |
| Lap Top                  | 1   |
| Subtotal                 | 1   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 1   |
| Cubicle                  | 0   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Item                     | Qty |
|--------------------------|-----|
| Office                   | 0   |
| Cubicle                  | 1   |
| Space, Office            | 1   |
| Work Station             | 0   |
| Lap Top                  | 0   |
| Subtotal                 | 0   |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

| Office  | Cubicle | 2008 Rates |
|---------|---------|------------|
| GO      | \$      | Office     |
| June    | \$      | Cubicle    |
| FM      | \$      | Desktop    |
| CSE     | \$      | Laptop     |
| SCS-LFO | \$      |            |

| Charge Information   | Type | Comment     | Allocation |
|----------------------|------|-------------|------------|
| Account Distribution |      |             |            |
| 2631-99-000-340-078  | Dr   | Jerry Boley | 100%       |
| Grand Total          |      |             | 100%       |

| Charge Information   | Type | Comment      | Allocation |
|----------------------|------|--------------|------------|
| Account Distribution |      |              |            |
| 2631-99-000-340-078  | Dr   | Tim Morelino | 100%       |
| Grand Total          |      |              | 100%       |

| Charge Information   | Type | Comment            | Allocation |
|----------------------|------|--------------------|------------|
| Account Distribution |      |                    |            |
| 2630-99-000-340-078  | Dr   | Frank Vanderschuer | 100%       |
| Grand Total          |      |                    | 100%       |

| Charge Information   | Type | Comment           | Allocation |
|----------------------|------|-------------------|------------|
| Account Distribution |      |                   |            |
| 0221-99-000-220-365  | Dr   | Christina Lederma | 100%       |
| Grand Total          |      |                   | 100%       |

| Charge Information   | Type | Comment        | Allocation |
|----------------------|------|----------------|------------|
| Account Distribution |      |                |            |
| 2630-99-000-010-078  | Dr   | Dennis Johnson | 100%       |
| Grand Total          |      |                | 100%       |

| Charge Information   | Type | Comment   | Allocation |
|----------------------|------|-----------|------------|
| Account Distribution |      |           |            |
| 2630-99-000-340-078  | Dr   | Mark Wynn | 100%       |
| Grand Total          |      |           | 100%       |

| Charge Information   | Type | Comment   | Allocation |
|----------------------|------|-----------|------------|
| Account Distribution |      |           |            |
| 2630-99-000-340-078  | Dr   | Mark Wynn | 100%       |
| Grand Total          |      |           | 100%       |

40-16  
P. 6



FPLES Employee Detail for RENT CALCULATION 2008  
FPLES FLOOR SPACE AND EQUIPMENT USAGE

|         | Office | Cubicle | 2008 Rates |
|---------|--------|---------|------------|
| GO      | \$     | \$      | Office     |
| June    | \$     | \$      | Cubicle    |
| FM      | \$     | \$      | Desktop    |
| CSE     | \$     | \$      | Laptop     |
| SCS-LFO | \$     | \$      |            |

| Combined                 | All       |
|--------------------------|-----------|
| Item                     | Qty       |
| Office                   | 11        |
| Cubicle                  | 30        |
| Space, Offices & Cubes   | 42        |
| Space - SCS - LFO        | 12        |
| Work Station             | 10        |
| Lap Top                  | 105       |
| Subtotal                 |           |
| State & Local Tax Amount | 17,132.83 |

| Charge Information  | Type | Comment                          | Allocation |
|---------------------|------|----------------------------------|------------|
| 4675-92-000-650-010 | Cr   | Office Furniture                 |            |
| 4675-92-000-650-010 | Cr   | Cubicle Furniture                |            |
| 4674-92-000-650-010 | Cr   | Space: Offices & Cubes           |            |
| 4674-92-000-650-010 | Cr   | Space - SCS - LFO                |            |
| 4675-92-000-650-010 | Cr   | Work Station                     |            |
| 4675-92-000-650-010 | Cr   | Lap Top                          |            |
| 4675-92-000-650-010 | Cr   | Subtotal                         |            |
| 241-310             | Cr   | Dade County Taxes                |            |
| 241-310             | Cr   | LEE County Taxes                 |            |
| 241-310             | Cr   | Dade County Taxes - SCS LFO      |            |
| 241-310             | Cr   | Palm Beach/FL Myers County Taxes |            |
| Various - ABOVE     | Cr   | FPLES-VAP                        |            |

|                          |     |
|--------------------------|-----|
| DADE COUNTY              |     |
| Jacqueline Cabrera       | GO  |
| R.P. Grassel             | GO  |
| Joe Naylor               | GO  |
| Jesse Ravika             | GO  |
| Khouy, Janet             | GO  |
| Tucker, Melanie          | GO  |
| Beaz, Maria              | GO  |
| Ann Castellon            | GO  |
| Giselle Barbel           | GO  |
| Garcia, Pedro            | GO  |
| Toni Tialala             | GO  |
| Quintana, Gabriel        | GO  |
| Brooks, Maria            | GO  |
| Garcia, Amalia           | GO  |
| Vins, Reinaldo           | GO  |
| Deydre Reyes             | LFO |
| SCS                      | LFO |
| Gustavo Dominguez        | GO  |
| Dennis Johnson           | GO  |
| Various - ABOVE          | GO  |
| Taxable Base             |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

|                          |     |
|--------------------------|-----|
| PALM BEACH COUNTY        |     |
| Greg Hanlon              | CSE |
| Pezullo, Lori            | CSE |
| McMurray, Kathleen       | CSE |
| Woods-Lee, Luanda        | CSE |
| Joseph McMillan          | CSE |
| Carmel, Dennis M         | CSE |
| James O'Gib              | CSE |
| Diana Kirby              | CSE |
| Deluge, Rick             | CSE |
| Evas, Helen              | CSE |
| Feldman, Richard         | CSE |
| Wynn, Mark P             | CSE |
| Boley, Jerry             | CSE |
| Moreno, Tim              | CSE |
| Christina Ladezma        | CSE |
| Jeffery Timor            | CSE |
| Pat Richardson           | CSE |
| Taxable Base             |     |
| State & Local Tax Rate   |     |
| State & Local Tax Amount |     |
| Annual Amount            |     |

|                                               |    |               |
|-----------------------------------------------|----|---------------|
| LEE COUNTY                                    |    |               |
| Rob Risley - LEE COUNTY                       | FM | 5%, no surtax |
| Taxable Base                                  |    |               |
| State & Local Tax Rate                        |    |               |
| State & Local Tax Amount                      |    |               |
| Annual Amount                                 |    |               |
| GRAND TOTAL - ALL COUNTIES                    |    |               |
| Taxable Base                                  |    |               |
| State & Local Tax Rate - Average (Calculated) |    |               |
| State & Local Tax Amount                      |    |               |
| Annual Amount                                 |    |               |

check

Agrees to  
Rate Case  
Audit Amt.  
Tested for  
10/08. Sec'd  
60-1  
4.  
# 080677-6

08

REPORT: 0X43-001-081212

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

PAGE 002

COMPANY : 01

LEDGER  
DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY  
200812 998 0251 60000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON  
12/16/08 *M. Reseda* 2008-12-12 14.45 DENNIS JOHNSON 0078 0000

BUSINESS MONTH CORRECTED: NOV 2008

REMARKS: TO RECORD ACTUAL BILL STATEMENT REVENUES FOR POWER SURGE PROGRAM FOR  
NOV 2008, ESTIMATES WERE RECORDED IN NOVEMBER

NOTE: THIS IS A PSEUDO TRANSLATION  
BUCS TRANSLATION  
SEL D/C NO ER CMP SEC/U LOC EAC LOC DESCRIPTION GL ACCT NO ER LOC PL ACCT EAC PERCENT TYPE  
\*\*\*> C 00056 094 000 5000 0897 999 TO RECORD BILL STMT REV 456.026 00000 000 0897 000.0000 \*\*\* 100.00 NOOP  
\*\*\*> D 00000 000 146 9060 0078 790 TO RECORD BILL STMT REV

BATCH TOTAL:

TOTAL ENTRIES:

2

*This was taken in*  
*09 44-8*  
*44-12*  
*44-13.*

*See section 50*  
*for Bell inverts.*

*44-1*  
*1-1*

*JV 998 #251*  
*#1/5*

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: *1968 - Bell inverts.*

*WJL*  
*12/16/10*  
*PPC*

AFFILIATE AUDIT - AUDIT REQUEST No. 34

CONFIDENTIAL

*44-17*  
*81*

Johnson, Dennis

From: McNamara, Kathleen  
Sent: Friday, December 12, 2008 2:05 PM  
To: Johnson, Dennis  
Cc: Maria.Robbins@assurant.com; Cabrera, Jacqueline; Tracie.McMichen@assurant.com  
Subject: November Bill Insert Billing for Assurant

1 Hi Dennis,

2 Below is the billing for November bill inserts for Assurant:

3 ④ Power Surge => [REDACTED] ①  
4 [REDACTED] inserted at [REDACTED] these were leftovers from October due a shift in the calendar dates as discussed with  
5 Tracie M.

6 Maria,

7 FYI,

8 We also inserted [REDACTED] ApplianceGard inserts, which I will pick up the cost for - thought you would need that  
9 information/number for calculating the response rates.

10 Thanks

11 Kath

① Accrue actuals for November, estimates  
were recorded in November.

JV 998 P257

PH 2/5

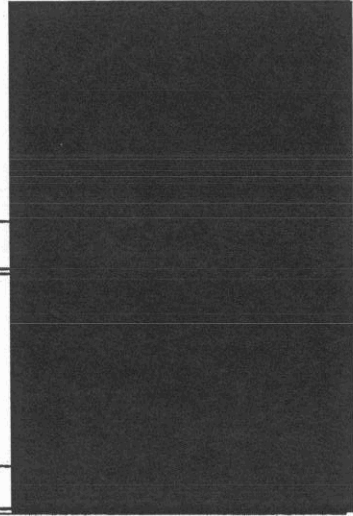
watch: calc

SL  
10/4/10

W  
10/5/10 Rev

Calculation of Estimated AMF Allocation to FPLES  
Using Affiliate Mass Formula Ratio  
Years 2008 and 2009

Title: AMF allocation

|                                   |           | A                                                                                  | B    |
|-----------------------------------|-----------|------------------------------------------------------------------------------------|------|
|                                   |           | 2008                                                                               | 2009 |
|                                   |           | (in thousands)                                                                     |      |
| Total AMF Charged Out             | a         |  |      |
| NextEra Mass Form. %              | b         |                                                                                    |      |
| FiberNet Mass Form. %             | c         |                                                                                    |      |
| FPLES Mass Form. %                | d         |                                                                                    |      |
| Other Affiliate Mass. Form. %     | e         |                                                                                    |      |
| Total Affiliate Mass. Form. %     | f         |                                                                                    |      |
| NextEra Share of Charges          | (b/f) x a |  |      |
| FiberNet Share of Charges         | (c/f) x a |                                                                                    |      |
| FPLES Share of Charges            | (d/f) x a |                                                                                    |      |
| Other Affiliates Share of Charges | (e/f) x a |                                                                                    |      |
| Total AMF Charged Out             |           |                                                                                    |      |
| Check total                       |           | 0                                                                                  | 0    |

wp47-3 wp47-2

(1)

Notes:

(1) - During the course of answering audit request #7, it was noted that a translation error was made while transferring data from this calculation file to the final file used in response to Staff's First Set of Interrogatories #14. The error is in the Notes section on that file and relates to the 2009 AMF estimate that was provided. The number provided was \$739K but the correct number should be \$789K as per above schedule (amount rounded up to nearest thousand). FPL intends to revise its' response to this Interrogatory to correct the error.

Reviewed in Section 47

10/5/10

10/5/10

1-5/10

Rev 7

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

well to AMF Fee

YL  
10/4/10

W  
10/5/10

Title: AMF Cost Pool

A

B

2008

2009

Data in AMF  
folders

AMF Total Cost Pool  
Total AMF Fee

Rounded for estimating -

**Note:**

The corporate staff support services represented and captured in the Affiliate Management Fee (AMF) are discussed in detail in Staff's Interrogatory No. 13. These charges initiate in shared cost pools that are allocated out of FPL using specific drivers whenever possible and the Massachusetts Formula (MF) when a specific driver cannot be identified. While FPLES is included in the specific driver and MF calculations, the AMF is not charged to individual affiliates, and therefore the AMF is not included as compensation in the exhibit. The AMF is charged in total to FPL Group Capital, the parent of FPLES. This is done because the primary goal of the AMF is to move the costs of corporate services provided to the affiliates out of the utility.

45-2

2097

100

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

WENT 2008 Mass Form

SL  
10/4/10

10/5/10

Title: AMF Formula

2008 AMF Mass Formula

Total Shared

|              | <b>A</b><br>Revenues | <b>B</b><br>Gross PP&E | <b>C</b><br>Total Payroll | Total Shared | FPL / Affiliate |
|--------------|----------------------|------------------------|---------------------------|--------------|-----------------|
| FPL Utility  | \$12,234,307,915     | \$26,427,766,493       | \$924,236,214             |              | 68.94%          |
| FPL NED      |                      |                        |                           | 0.05%        |                 |
| FPL Energy   |                      |                        |                           | 22.02%       |                 |
| Seabrook     |                      |                        |                           | 3.31%        |                 |
| Duane Arnold |                      |                        |                           | 1.53%        |                 |
| Point Beach  |                      |                        |                           | 3.14%        |                 |
| Fibernet     |                      |                        |                           | 0.59%        |                 |
| FPL ES       |                      |                        |                           | 0.35%        |                 |
| Palms Insur. |                      |                        |                           | 0.04%        |                 |
| Readi Power  |                      |                        |                           | 0.03%        | 31.06%          |
| Total        |                      |                        |                           |              | 100.00%         |

46-3

Rec 7

PBC

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

WSP - 2007 AMF Mass Formula

2009 AMF Mass Formula

Total Shared

FPL Utility  
FPL NED  
FPL Energy  
Seabrook  
Duane Arnold  
Point Beach  
Fibernet  
FPL ES  
Palms Insur.  
Readi Power  
Total

| Revenues         | Gross PP&E       | Total Payroll | Total Shared | FPL / Affiliate |
|------------------|------------------|---------------|--------------|-----------------|
| \$11,431,780,274 | \$27,585,444,200 | \$979,570,827 |              | 67.12%          |
|                  |                  |               | 0.06%        |                 |
|                  |                  |               | 23.54%       |                 |
|                  |                  |               | 3.41%        |                 |
|                  |                  |               | 1.52%        |                 |
|                  |                  |               | 3.21%        |                 |
|                  |                  |               | 0.67%        |                 |
|                  |                  |               | 0.40%        |                 |
|                  |                  |               | 0.06%        |                 |
|                  |                  |               | 0.01%        |                 |
|                  |                  |               |              | 32.88%          |
|                  |                  |               |              | 100.00%         |

wp 47-3  
wp 47-2

fresh

Req 7

PC



1 Staff reviewed the 2009 CSFO business unit cost allocation on WP 46-10. [REDACTED] of  
2 the business unit cost is allocated to FPLES and FPL Services. Because only 17% of the CSFO  
3 business unit is Customer Consultants and Senior Customer Consultants, a small population of  
4 the Business Unit was found promoting the Performance Contracting program to only the  
5 governmental and industrial customers. A [REDACTED] overhead cost allocation appears to be reasonable.

Florida Power and Light Company  
Interview Schedule: Audit Request Nos. 23 and 30

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

B Maitre

Title: Interview Schedule

Day 1: September 8, 2010

Day 2: September 9, 2010

| A B C D E F |                |                    |                   |                   |               | G H I J K L |                |              |                   |                  |         |
|-------------|----------------|--------------------|-------------------|-------------------|---------------|-------------|----------------|--------------|-------------------|------------------|---------|
| Slot No.    | Interview Time | Work Number        | Location G/O Tele | Employee          | Audit Request | Slot No.    | Interview Time | Work Number  | Location G/O Tele | Employee         | Request |
| 1           | 8:00 AM        | 305-228-5004       | Tele              | Kathleen Preshong | No. 23        | 12          | 8:00 AM        | 954-327-3133 | Tele              | Mark Celesti     | No. 23  |
| 2           | 8:20 AM        | 305-228-5004       | Tele              | Kathleen Preshong | No. 23        | 13          | 8:20 AM        | 954-327-3133 | Tele              | Mark Celesti     | No. 23  |
| 3           | 8:40 AM        | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        | 14          | 8:40 AM        | 386-254-2304 | Tele              | Michael Willems  | No. 23  |
| 4           | 9:00 AM        | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        | 15          | 9:00 AM        | 386-254-2304 | Tele              | Michael Willems  | No. 23  |
| 5           | 9:20 AM        | 321-690-5233       | Tele              | Steve Wong        | No. 23        | 16          | 9:20 AM        |              |                   |                  |         |
| 6           | 9:40 AM        | 321-690-5233       | Tele              | Steve Wong        | No. 23        | 17          | 9:40 AM        |              |                   |                  |         |
| 7           | 10:00 AM       | 561-640-2238       | Tele              | Greg Cope         | No. 23        | 18          | 10:00 AM       | 954-382-1789 | Tele              | Vivian Ruggles   | No. 23  |
| 8           | 10:20 AM       | 561-640-2238       | Tele              | Greg Cope         | No. 23        | 19          | 10:20 AM       | 306-552-2614 | G/O               | Nyasha Camichael | No. 23  |
| 9           | 10:40 AM       | 321-266-1158       | Tele              | Thomas Kunz       | No. 23        | 20          | 10:40 AM       |              |                   |                  |         |
| 10          | 11:00 AM       | 321-266-1158       | Tele              | Thomas Kunz       | No. 23        | 21          | 11:00 AM       |              |                   |                  |         |
| 11          | 11:20 AM       |                    |                   |                   |               | 22          | 11:20 AM       |              |                   |                  |         |
| 12          | 11:40 AM       |                    |                   |                   |               | 23          | 11:40 AM       |              |                   |                  |         |
| 13          | 12:00 PM       |                    |                   |                   |               | 24          | 12:00 PM       |              |                   |                  |         |
| 14          | 12:20 PM       |                    |                   |                   |               | 25          | 12:20 PM       |              |                   |                  |         |
| 15          | 12:40 PM       |                    |                   |                   |               | 26          | 12:40 PM       |              |                   |                  |         |
| 16          | 1:00 PM        | 386-254-2240 (Off) | Tele              | Dan Carlin        | No. 30        | 27          | 1:00 PM        |              |                   |                  |         |
| 17          | 1:20 PM        | 305-626-2793 (Off) | Tele              | Jose Cardoza      | No. 30        | 28          | 1:20 PM        |              |                   |                  |         |
| 18          | 1:40 PM        | 305-626-2793 (Off) | Tele              | Jose Cardoza      | No. 30        | 29          | 1:40 PM        |              |                   |                  |         |
| 19          | 2:00 PM        | 561-691-7867       | Tele              | Ana Lozada        | No. 23        | 30          | 2:00 PM        |              |                   |                  |         |
| 20          | 2:20 PM        | 561-691-7867       | Tele              | Ana Lozada        | No. 23        | 31          | 2:20 PM        |              |                   |                  |         |
| 21          | 2:40 PM        |                    |                   |                   |               | 32          | 2:40 PM        |              |                   |                  |         |
| 22          | 3:00 PM        |                    |                   |                   |               | 33          | 3:00 PM        |              |                   |                  |         |

13 (19) Note: Hamlet Herrera is no longer employee with FPL

Summaries for field reps interviewed is on 46-2/1  
Summaries for FPL Emp charging FPLES is on 46-7/1

Source: Reg # 9/5/10

CONFIDENTIAL

km  
9/13/10  
bm  
10/5/10

46-2

A

B

C

D

E

F

G

H  
9/10

Affiliate Audit  
Audit Request No. 24, Item No. 3

1 List of FPL Employees charging Payroll to FPL Energy Services, Inc.  
2 For the Year 2009

3 YEAR 2009

| PAYROLL EMP NAME | PERSONNEL # | POSITION TITLE                           | SAP JOB CODE | Data         |               | Payroll Charged<br>(based on MRP) | Loaders |
|------------------|-------------|------------------------------------------|--------------|--------------|---------------|-----------------------------------|---------|
|                  |             |                                          |              | Sum of HOURS | Sum of AMOUNT |                                   |         |
|                  | 19310       | Sr Sales Consultant                      | 3000972      | (B)          | \$            |                                   |         |
|                  | 15039       | Sr Customer Consultant                   | 3001063      | (B)          | \$            |                                   |         |
|                  | 28326       | Customer Care Systems Analyst - Assoc    | 3005179      |              | \$            |                                   |         |
|                  | 33201       | Accountant II                            | 3000086      |              | \$            |                                   |         |
|                  | 33744       | Account Specialist                       | 3001145      |              | \$            |                                   |         |
|                  | 10425       | Sr Engineer                              | 3000269      |              | \$            |                                   |         |
|                  | 14911       | Quality Assurance & Compl                | 3008427      |              | \$            |                                   |         |
|                  | 12495       | Customer Advocate Specialist             | 3005204      | (B)          | \$            |                                   |         |
|                  | 21080       | Customer Consultant                      | 3000964      | (B)          | \$            |                                   |         |
|                  | 14125       | Scheduler                                | 3008216      | (B)          | \$            |                                   |         |
|                  | 20877       | Quality Assurance & Compliance Inspector | 3008427      |              | \$            |                                   |         |
|                  | 25556       | Sr Business Spec                         | 3000957      | (B)          | \$            |                                   |         |
|                  | 21157       | Customer Care Technician                 | 3002251      | (B)          | \$            |                                   |         |
|                  | 16212       | Contractor Sales Specialist Associate    | 3001158      |              | \$            |                                   |         |

4,505.33 total hrs

[1] Reflects average loading rate for 2009. Employees received 2008 full loading rate for January, 2009 full loading rate for February - April, and reduced loading rate for May - December.  
Note that the current process is loading rate is updated in February so current year rate is applied from February to January of following year.

[2] Reflects average loading rate for 2009. Employees received 2008 full loading rate for January and 2009 full loading rate for February - December.

[3] Only January payroll charges, reflects 2008 reduced loading rate.

Source: Req # 24

(A) The payroll distribution was changed to charge a fixed % each pay period to FPLES because they were identified as long-term dedicated resources supporting FPLES. (46-5/5)

(B) Billing Rate is below actual hourly rate - 493.50 nows

✓ = Traced the hours to the timesheet

CONFIDENTIAL

6/11/10

Title: Payroll Sample

Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

FPL

CONFIDENTIAL

1 Q.

2 Please provide the following:

3 3. Please provide the following supporting documents for the employees selected on the  
4 confidential attachment.

5 a.) All the 2009 timesheets with timesheet code descriptions.

6 b.) The payroll allocation methodology with supporting documentation used to allocate hours to  
7 FPLES.

8 c.) A break down of the total billing amount for each employees showing direct pay amount and  
9 each overhead components amount and percent.

10 A.

11 The files are attached responding to the following requests:

12 a) A report provided by HR for all the employees selected sourced from SAP, indicating the  
13 employee name, personnel number, time exception code and description, hours reported, and  
14 account number associated with hours.

15 b) Among the employees selected, two payroll allocation methods are used to charge time to  
16 FPLES. Employees either charge FPLES directly for the time spent performing FPLES related  
17 activities as they are incurred, or charge time to FPLES based on a fixed payroll distribution. The  
18 allocation value of the fixed payroll distribution component assigned to FPLES was based upon  
19 professional judgement and experience gained by performing the relevant job functions that  
20 support the associated FPLES activity. Fixed payroll distributions are reviewed periodically to  
21 ensure that they accurately reflect allocation components. If additional information is needed for  
22 a specific employee selected, it can be provided.

23 The amount represented for employee # 21080 is related to a commission payment made to this  
24 employee for a Performance Contracting project. There is no allocation involved. (A)

25 c) See attached schdeule breaking out the total amount charged per employee selected by payroll  
26 and overhead amounts.

27 (A) Supported re [REDACTED] with facilities within and outside  
28 of FPL's service territory. WP 46-9

Source: Reg # 24

46-5  
1

A

B

C

D

E

F

G

H

FPL

Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

CONFIDENTIAL

1 Florida Power & Light Co  
2 Recalculation of Employee Charges to FPLES  
3 TYE 12/31/2009  
4 B Maltre

43-4

46-4

5 Employee : 19310

09 Full

| Components of Rate        | Loading Rates | Formula | Amount     |
|---------------------------|---------------|---------|------------|
| A Standard Hourly Rate    | 46-5/4        | A       |            |
| B Hours                   | 46-5/4        | B       |            |
| C Payroll                 |               | A*B     |            |
| D Non-Productive          |               | of C    |            |
| E Total Payroll +Non Prod |               | C+D     |            |
| F A&G Payroll             |               | of E    |            |
| G Total Payroll           |               | E+F     |            |
| H Taxes & Insurance       |               | of G    |            |
| I Pension & Welfare       |               | of G    |            |
| J A&G Expenses            |               | of E    |            |
| K Billing Rate/Amt        |               |         |            |
| Amount Charged            | 46-5          |         |            |
| Difference                |               |         | Immaterial |

Source:  
12  
13  
14  
15  
16  
17  
18  
19  
20

Title: Employee Charge Recaf

Employee : 15039

09 Full

| Components of Rate        | Loading Rates | Formula | Amount     |
|---------------------------|---------------|---------|------------|
| A Standard Hourly Rate    |               | A       |            |
| B Hours                   |               | B       |            |
| C Payroll                 |               | A*B     |            |
| D Non-Productive          |               | of C    |            |
| E Total Payroll +Non Prod |               | C+D     |            |
| F A&G Payroll             |               | of E    |            |
| G Total Payroll           |               | E+F     |            |
| H Taxes & Insurance       |               | of G    |            |
| I Pension & Welfare       |               | of G    |            |
| J A&G Expenses            |               | of E    |            |
| K Billing Rate/Amt        |               |         |            |
| Amount Charged            |               |         |            |
| Difference                |               |         | Immaterial |

21 Employee : 28326

09 Full

| Components of Rate        | Loading Rates | Formula | Amount     |
|---------------------------|---------------|---------|------------|
| A Standard Hourly Rate    |               | A       |            |
| B Hours                   |               | B       |            |
| C Payroll                 |               | A*B     |            |
| D Non-Productive          |               | of C    |            |
| E Total Payroll +Non Prod |               | C+D     |            |
| F A&G Payroll             |               | of E    |            |
| G Total Payroll           |               | E+F     |            |
| H Taxes & Insurance       |               | of G    |            |
| I Pension & Welfare       |               | of G    |            |
| J A&G Expenses            |               | of E    |            |
| K Billing Rate/Amt        |               |         |            |
| Amount Charged            |               |         |            |
| Difference                |               |         | Immaterial |

22  
23  
24  
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28  
29  
30  
31  
32  
33  
34  
35  
36  
37

2/5-46  
10

Employee : 14911

09 Full

| Components of Rate        | Loading Rates | Formula | Amount     |
|---------------------------|---------------|---------|------------|
| A Standard Hourly Rate    |               | A       |            |
| B Hours                   |               | B       |            |
| C Payroll                 |               | A*B     |            |
| D Non-Productive          |               | of C    |            |
| E Total Payroll +Non Prod |               | C+D     |            |
| F A&G Payroll             |               | of E    |            |
| G Total Payroll           |               | E+F     |            |
| H Taxes & Insurance       |               | of G    |            |
| I Pension & Welfare       |               | of G    |            |
| J A&G Expenses            |               | of E    |            |
| K Billing Rate/Amt        |               |         |            |
| Amount Charged            |               |         |            |
| Difference                |               |         | Immaterial |

Tested mathematical accuracy

KW  
10/5/10  
9/20/10

A

B

C

D

E

F

G

H

CONFIDENTIAL

1 Employee : 12495

|    |                           |
|----|---------------------------|
| 2  | Components of Rate        |
| 3  | A Standard Hourly Rate    |
| 4  | B Hours                   |
| 5  | C Payroll                 |
| 6  | D Non-Productive          |
| 7  | E Total Payroll +Non Prod |
| 8  | F A&G Payroll             |
| 9  | G Total Payroll           |
| 10 | H Taxes & Insurance       |
| 11 | I Pension & Welfare       |
| 12 | J A&G Expenses            |
| 13 | K Billing Rate/Amt        |
| 14 | Amount Charged            |
| 15 | Difference                |
| 16 |                           |
| 17 |                           |

09 Full  
Loading Rates

Formula

Amount

A  
B  
A\*B  
of C  
C+D  
of E  
E+F  
of G  
of G  
of E

Immaterial

Employee : 21157

|                           |
|---------------------------|
| Components of Rate        |
| A Standard Hourly Rate    |
| B Hours                   |
| C Payroll                 |
| D Non-Productive          |
| E Total Payroll +Non Prod |
| F A&G Payroll             |
| G Total Payroll           |
| H Taxes & Insurance       |
| I Pension & Welfare       |
| J A&G Expenses            |
| K Billing Rate/Amt        |
| Amount Charged            |
| Difference                |

09 Full  
Loading Rates

Formula

Amount

A  
B  
A\*B  
of C  
C+D  
of E  
E+F  
of G  
of G  
of E

Immaterial

18 Employee : 21080

|    |                           |
|----|---------------------------|
| 19 | Components of Rate        |
| 20 | A Standard Hourly Rate    |
| 21 | B Hours                   |
| 22 | C Payroll                 |
| 23 | D Additional Charge       |
| 24 | E Payroll + Add'l Charge  |
| 25 | F Non-Productive          |
| 26 | G Total Payroll +Non Prod |
| 27 | H A&G Payroll             |
| 28 | I Total Payroll           |
| 29 | J Taxes & Insurance       |
| 30 | K Pension & Welfare       |
| 31 | L A&G Expenses            |
| 32 | M Billing Rate/Amt        |
| 33 | Amount Charged            |
| 34 | Difference                |
| 35 |                           |
| 36 |                           |

09 Full  
Loading Rates

Formula

Amount

A  
B  
A\*B  
D  
C+D  
of E  
F+G  
of G  
G+H  
of I  
of I  
of G

Immaterial

Employee : 25556

|                           |
|---------------------------|
| Components of Rate        |
| A Standard Hourly Rate    |
| B Hours                   |
| C Payroll                 |
| D Non-Productive          |
| E Total Payroll +Non Prod |
| F A&G Payroll             |
| G Total Payroll           |
| H Taxes & Insurance       |
| I Pension & Welfare       |
| J A&G Expenses            |
| K Billing Rate/Amt        |
| Amount Charged            |
| Difference                |

08 Full  
Loading Rates

Formula

Amount

A  
B  
A\*B  
of C  
C+D  
of E  
E+F  
of G  
of G  
of E

Immaterial

46-5  
22



A

B

C

D

E

CONFIDENTIAL

H

I

Employee : 33201

|    |                           |         | Jan 09<br>08 Full |        | Feb-Apr 09<br>09 Full |        | May-Dec 09<br>09 Reduced |                |            |
|----|---------------------------|---------|-------------------|--------|-----------------------|--------|--------------------------|----------------|------------|
|    | Components of Rate        | Formula | Loading Rates     | Amount | Loading Rates         | Amount | Loading Rates            | Amount         | Total      |
| 5  | A Standard Hourly Rate    | A       |                   |        |                       |        |                          |                |            |
| 6  | B Hours                   | B       |                   |        |                       |        |                          |                |            |
| 7  | C Payroll                 | A*B     |                   |        |                       |        |                          |                |            |
| 8  | D Non-Productive          | of C    |                   |        |                       |        |                          |                |            |
| 9  | E Total Payroll +Non Prod | C+D     |                   |        |                       |        |                          |                |            |
| 10 | F A&G Payroll             | of E    |                   |        |                       |        |                          |                |            |
| 11 | G Total Payroll           | E+F     |                   |        |                       |        |                          |                |            |
| 12 | H Taxes & Insurance       | of G    |                   |        |                       |        |                          |                |            |
| 13 | I Pension & Welfare       | of G    |                   |        |                       |        |                          |                |            |
| 14 | J A&G Expenses            | of E    |                   |        |                       |        |                          |                |            |
| 15 | K Billing Rate/Amt        |         |                   |        |                       |        |                          |                |            |
| 16 |                           |         |                   |        |                       |        |                          | Amount Charged |            |
| 17 |                           |         |                   |        |                       |        |                          | Difference     |            |
| 18 |                           |         |                   |        |                       |        |                          |                | Immaterial |

Employee : 33744

|    |                           |         | Jan 09<br>08 Full |        | Feb-Apr 09<br>09 Full |        | May-Dec 09<br>09 Reduced |                |            |
|----|---------------------------|---------|-------------------|--------|-----------------------|--------|--------------------------|----------------|------------|
|    | Components of Rate        | Formula | Loading Rates     | Amount | Loading Rates         | Amount | Loading Rates            | Amount         | Total      |
| 23 | A Standard Hourly Rate    | A       |                   |        |                       |        |                          |                |            |
| 24 | B Hours                   | B       |                   |        |                       |        |                          |                |            |
| 25 | C Payroll                 | A*B     |                   |        |                       |        |                          |                |            |
| 26 | D Non-Productive          | of C    |                   |        |                       |        |                          |                |            |
| 27 | E Total Payroll +Non Prod | C+D     |                   |        |                       |        |                          |                |            |
| 28 | F A&G Payroll             | of E    |                   |        |                       |        |                          |                |            |
| 29 | G Total Payroll           | E+F     |                   |        |                       |        |                          |                |            |
| 30 | H Taxes & Insurance       | of G    |                   |        |                       |        |                          |                |            |
| 31 | I Pension & Welfare       | of G    |                   |        |                       |        |                          |                |            |
| 32 | J A&G Expenses            | of E    |                   |        |                       |        |                          |                |            |
| 33 | K Billing Rate/Amt        |         |                   |        |                       |        |                          |                |            |
| 34 |                           |         |                   |        |                       |        |                          | Amount Charged |            |
| 35 |                           |         |                   |        |                       |        |                          | Difference     |            |
| 36 |                           |         |                   |        |                       |        |                          |                | Immaterial |

46-5  
2/5-95



A

B

C

D

E

F

G

CONFIDENTIAL

Employee : 10425

Jan 09  
08 Full  
Loading Rates

Amount

Feb-Dec 09  
09 Full  
Loading Rates

Amount

Total

Components of Rate Formula

A Standard Hourly Rate A  
 B Hours B  
 C Payroll A\*B  
 D Non-Productive of C  
 E Total Payroll +Non Prod C+D  
 F A&G Payroll of E  
 G Total Payroll E+F  
 H Taxes & Insurance of G  
 I Pension & Welfare of G  
 J A&G Expenses of E  
 K Billing Rate/Amt

Amount Charged  
Difference

Immaterial

Employee : 14125

Jan 09  
08 Full  
Loading Rates

Amount

Feb-Dec 09  
09 Full  
Loading Rates

Amount

Total

Components of Rate Formula

A Standard Hourly Rate A  
 B Hours B  
 C Payroll A\*B  
 D Additional Charge D  
 E Payroll + Add'l Charge C+D  
 F Non-Productive of E  
 G Total Payroll +Non Prod F+G  
 H A&G Payroll of G  
 I Total Payroll G+H  
 J Taxes & Insurance of I  
 K Pension & Welfare of I  
 L A&G Expenses of G  
 M Billing Rate/Amt  
 Amount Charged  
 Difference

Amount Charged  
Difference

Immaterial

46.5  
294

A B C D E F G H I

CONFIDENTIAL

1 Employee : 20877

|    |                           |         | Feb 09<br>09 Full<br>Loading Rates | Amount | Mar-Dec 09<br>09 Full<br>Loading Rates | Amount | Total |
|----|---------------------------|---------|------------------------------------|--------|----------------------------------------|--------|-------|
| 2  | Components of Rate        | Formula |                                    |        |                                        |        |       |
| 3  | A Standard Hourly Rate    | A       |                                    |        |                                        |        |       |
| 4  | B Hours                   | B       |                                    |        |                                        |        |       |
| 5  | C Payroll                 | A*B     |                                    |        |                                        |        |       |
| 6  | D Non-Productive          | of C    |                                    |        |                                        |        |       |
| 7  | E Total Payroll +Non Prod | C+D     |                                    |        |                                        |        |       |
| 8  | F A&G Payroll             | of E    |                                    |        |                                        |        |       |
| 9  | G Total Payroll           | E+F     |                                    |        |                                        |        |       |
| 10 | H Taxes & Insurance       | of G    |                                    |        |                                        |        |       |
| 11 | I Pension & Welfare       | of G    |                                    |        |                                        |        |       |
| 12 | J A&G Expenses            | of E    |                                    |        |                                        |        |       |
| 13 | K Billing Rate/Amt        |         |                                    |        |                                        |        |       |
| 14 |                           |         |                                    |        |                                        |        |       |
| 15 |                           |         |                                    |        |                                        |        |       |
| 16 |                           |         |                                    |        |                                        |        |       |
| 17 |                           |         |                                    |        |                                        |        |       |
| 18 |                           |         |                                    |        |                                        |        |       |

Amount Charged Difference Immaterial

19 Employee : 16212

|    |                           |         | Jan 09<br>08 Full<br>Loading Rates | Amount | Feb-Oct 09<br>09 Full<br>Loading Rates | Amount | Nov-Dec 09<br>09 Full<br>Loading Rates | Amount | Total |
|----|---------------------------|---------|------------------------------------|--------|----------------------------------------|--------|----------------------------------------|--------|-------|
| 20 | Components of Rate        | Formula |                                    |        |                                        |        |                                        |        |       |
| 21 | A Standard Hourly Rate    | A       |                                    |        |                                        |        |                                        |        |       |
| 22 | B Hours                   | B       |                                    |        |                                        |        |                                        |        |       |
| 23 | C Payroll                 | A*B     |                                    |        |                                        |        |                                        |        |       |
| 24 | D Non-Productive          | of C    |                                    |        |                                        |        |                                        |        |       |
| 25 | E Total Payroll +Non Prod | C+D     |                                    |        |                                        |        |                                        |        |       |
| 26 | F A&G Payroll             | of E    |                                    |        |                                        |        |                                        |        |       |
| 27 | G Total Payroll           | E+F     |                                    |        |                                        |        |                                        |        |       |
| 28 | H Taxes & Insurance       | of G    |                                    |        |                                        |        |                                        |        |       |
| 29 | I Pension & Welfare       | of G    |                                    |        |                                        |        |                                        |        |       |
| 30 | J A&G Expenses            | of E    |                                    |        |                                        |        |                                        |        |       |
| 31 | K Billing Rate/Amt        |         |                                    |        |                                        |        |                                        |        |       |
| 32 |                           |         |                                    |        |                                        |        |                                        |        |       |
| 33 |                           |         |                                    |        |                                        |        |                                        |        |       |
| 34 |                           |         |                                    |        |                                        |        |                                        |        |       |
| 35 |                           |         |                                    |        |                                        |        |                                        |        |       |
| 36 |                           |         |                                    |        |                                        |        |                                        |        |       |

Amount Charged Difference Immaterial

46-5  
295

A

B

C

D

E

## Payroll and Billing Rates Submitted

poc

## Audit Question 39 Section III

| Personnel Number | Employee Name | Hourly rate as of<br>12/31/2009 | Billing Rate | Billing Rate<br>Changed | Rate Change                                              | Reason for Change |
|------------------|---------------|---------------------------------|--------------|-------------------------|----------------------------------------------------------|-------------------|
| 10425            |               | Diff<br>2.09                    |              | N                       |                                                          |                   |
| 25556            |               | (2.99)                          |              | N                       |                                                          |                   |
| 21080            |               | (.67)                           |              | N                       |                                                          |                   |
| 19310            |               | (2.13)                          |              | N                       |                                                          |                   |
| 15039            |               | (1.00)                          |              | N                       |                                                          |                   |
| 33744            |               | 4.88                            |              | N                       |                                                          |                   |
| 16212            |               | 3.68                            |              | Y                       | Jan thru Oct the rate was \$23.56. Nov thru Dec \$25.96. | MRP Changed       |
| 21157            |               | (2.80)                          |              | N                       |                                                          |                   |
| 28326            |               | 2.98                            |              | N                       |                                                          |                   |
| 12495            |               | (5.00)                          |              | N                       |                                                          |                   |
| 14125            |               | (2.64)                          |              | N                       |                                                          |                   |
| 14911            |               | 4.09                            |              | N                       |                                                          |                   |
| 20877            |               | 3.38                            |              | Y                       | Feb the rate was \$18.75. May thru Dec rate is \$22.12.  | MRP Changed       |
| 33201            |               | 7.69                            |              | N                       |                                                          |                   |

## Confidential Information

Difference ranges from \$7.69 to \$5.00  
 overcharge undercharge

. = Hourly rate exceeds billing rate

FPL  
 Audit of Affiliated Transactions  
 Dckt# 100077-EI, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Title: Payroll and Billing Rates

CONFIDENTIAL

46-5  
 3

CONFIDENTIAL

Source:

Affiliate Audit  
 Audit Request No. 39, Item No. 3

1/10/10  
 bml  
 1/20/10

A B C D E F G H I J K L M N O P Q R S T U

Employee 19310

182

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY | AMOUNT | CALC | AMT_FLAG | P_DESC                       | LD5  | PR | RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION TITLE      | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|-----|--------|------|----------|------------------------------|------|----|------|-------|--------|------|-------|---------------------|-------------|
| 912   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 10  |        | Y    |          | 001894 0002604060 0000010.00 | 4060 |    |      |       |        | 2009 | DEC   | Sr Sales Consultant | 19310       |
| 912   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 4   |        | Y    |          | 001894 0002604060 0000004.00 | 4060 |    |      |       |        | 2009 | DEC   | Sr Sales Consultant | 19310       |
| 912   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 22  |        | Y    |          | 001894 0002604060 0000022.00 | 4060 |    |      |       |        | 2009 | DEC   | Sr Sales Consultant | 19310       |
| 912   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 8   |        | Y    |          | 001894 0002604060 0000008.00 | 4060 |    |      |       |        | 2009 | DEC   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 20  |        | Y    |          | 001894 0002104060 0000020.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 30  |        | Y    |          | 001894 0002104060 0000030.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 18  |        | Y    |          | 001894 0002104060 0000018.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 4   |        | Y    |          | 001894 0002204060 0000004.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 6   |        | Y    |          | 001894 0002104060 0000006.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 10  |        | Y    |          | 001894 0002104060 0000010.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 24  |        | Y    |          | 001894 0002104060 0000024.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 910   | 146906 | 0    | 45   | 0  | 99 | 897  | 4435 | 803 | 20  |        | Y    |          | 001894 0002104060 0000020.00 | 4060 |    |      |       |        | 2009 | OCT   | Sr Sales Consultant | 19310       |
| 907   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 3   |        | Y    |          | 001894 0001504060 0000003.00 | 4060 |    |      |       |        | 2009 | JUL   | Sr Sales Consultant | 19310       |
| 905   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 22  |        | Y    |          | 001894 0001004060 0000022.00 | 4060 |    |      |       |        | 2009 | MAY   | Sr Sales Consultant | 19310       |
| 905   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 2   |        | Y    |          | 001894 0001004060 0000002.00 | 4060 |    |      |       |        | 2009 | MAY   | Sr Sales Consultant | 19310       |
| 904   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 4   |        | Y    |          | 001894 0000904060 0000004.00 | 4060 |    |      |       |        | 2009 | APR   | Sr Sales Consultant | 19310       |
| 904   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 28  |        | Y    |          | 001894 0000904060 0000028.00 | 4060 |    |      |       |        | 2009 | APR   | Sr Sales Consultant | 19310       |
| 904   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 2   |        | Y    |          | 001894 0000904060 0000002.00 | 4060 |    |      |       |        | 2009 | APR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 42  |        | Y    |          | 001894 0000604060 0000042.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 6   |        | Y    |          | 001894 0000604060 0000006.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 6   |        | Y    |          | 001894 0000604060 0000006.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 32  |        | Y    |          | 001894 0000604060 0000032.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 23  |        | Y    |          | 001894 0000604060 0000023.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 241  | 803 | 16  |        | Y    |          | 001894 0000604060 0000016.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 328  | 803 | 1   |        | Y    |          | 001894 0000604060 0000001.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 328  | 803 | 33  |        | Y    |          | 001894 0000604060 0000033.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 328  | 803 | 7   |        | Y    |          | 001894 0000604060 0000007.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 328  | 803 | 4   |        | Y    |          | 001894 0000604060 0000004.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 328  | 803 | 18  |        | Y    |          | 001894 0000604060 0000018.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 8   |        | Y    |          | 001894 0000604060 0000008.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |
| 903   | 146906 | 0    | 10   | 0  | 99 | 897  | 273  | 803 | 9   |        | Y    |          | 001894 0000604060 0000009.00 | 4060 |    |      |       |        | 2009 | MAR   | Sr Sales Consultant | 19310       |

CONFIDENTIAL

Staff interviewed employees to determine if time allocation was appropriate and compared to time billed on pages 10, 14, 16, 18, & 19

- (A) Work Order Description is on 46-5/4-4,
- (B) Section Description is on 46-5/4-1
- (C) Location Description is on 46-5/4-2
- (D) EE/company Description is on 46-5/4-3

442

46-5  
46-5/2

Title: EE Tran Report Sample

Audit of Affiliated Transactions  
Dckt# 100077-EE, Audit# 10-207-4-1  
TYE 12/31/2009

FPL

9/20/10

10/5/10

CONFIDENTIAL

Affiliate Audit  
Audit Request No. 40, Item No. 1

46-5  
4 pl

Employee 15039

A B C D E F G H I J K L M N O P Q R S T U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOGN | WO   | EAC | QTY  | AMOUNT | CALC_AMT_FLAG | P_DESC                       | LD5   | PR_RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION | TITLE   | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|------|--------|---------------|------------------------------|-------|---------|-------|--------|------|-------|----------|---------|-------------|
| 907   | 146906 | 0    | 79   | 0  | 99 | 697  | 2830 | 803 | 12.5 |        |               | 002250 0001492352 0000012.50 | 92352 |         |       |        | 2009 | JUL   | UNKNOWN  | UNKNOWN |             |

46-5  
46-5  
2

46-5  
4  
p2

CONFIDENTIAL

CONFIDENTIAL

Affiliate Audit  
Audit Request No. 40, Item No. 1

A B C D E F G H I J K L

M

N O P Q R S T U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO | EAC | QTY  | AMOUNT | CALC | AMT_FLAG | P_DESC                       | LD5 | PR | RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION | TITLE   | PERSONNEL # |
|-------|--------|------|------|----|----|------|----|-----|------|--------|------|----------|------------------------------|-----|----|------|-------|--------|------|-------|----------|---------|-------------|
| 912   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 10.5 |        | Y    |          | 008002 0002600504 0000010.50 | 504 |    |      |       |        | 2009 | DEC   | UNKNOWN  | UNKNOWN |             |
| 912   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 9    |        | Y    |          | 008002 0002500504 0000009.00 | 504 |    |      |       |        | 2009 | DEC   | UNKNOWN  | UNKNOWN |             |
| 911   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 8    |        | Y    |          | 008002 0002300504 0000008.00 | 504 |    |      |       |        | 2009 | NOV   | UNKNOWN  | UNKNOWN |             |
| 910   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 10   |        | Y    |          | 008002 0002200504 0000010.00 | 504 |    |      |       |        | 2009 | OCT   | UNKNOWN  | UNKNOWN |             |
| 910   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 7    |        | Y    |          | 008002 0002100504 0000007.00 | 504 |    |      |       |        | 2009 | OCT   | UNKNOWN  | UNKNOWN |             |
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 6.5  |        | Y    |          | 008002 0002000504 0000006.50 | 504 |    |      |       |        | 2009 | SEP   | UNKNOWN  | UNKNOWN |             |
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 803 | 3    |        | Y    |          | 008002 0001900504 0000003.00 | 504 |    |      |       |        | 2009 | SEP   | UNKNOWN  | UNKNOWN |             |

54 hrs

46-5  
46-5  
1/2

46-5  
4  
13

CONFIDENTIAL

CONFIDENTIAL

A B C D E F G H I J K L

m

N O P Q R S T U

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| TDATE      | ACCT | COMP | SECT | UC | ER  | LOCN | WO  | EAC  | QTY | AMOUNT | CALC_AMT_FLAG | P_DESC                       | LD5   | PR_RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION TITLE | PERSONNEL # |
|------------|------|------|------|----|-----|------|-----|------|-----|--------|---------------|------------------------------|-------|---------|-------|--------|----------|------|-------|----------------|-------------|
| 912 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 61.6 |     |        | Y             | 000722 0002651443 0000061.60 | 51443 |         |       |        | 35.15%   | 2009 | DEC   | Accountant II  | 33201       |
| 912 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 61.6 |     |        | Y             | 000722 0002551443 0000061.60 | 51443 |         |       |        | 35.15%   | 2009 | DEC   | Accountant II  | 33201       |
| 911 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 61.6 |     |        | Y             | 000722 0002451443 0000061.60 | 51443 |         |       |        | 35.15%   | 2009 | NOV   | Accountant II  | 33201       |
| 911 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 61.6 |     |        | Y             | 000722 0002351443 0000061.60 | 51443 |         |       |        | 35.15%   | 2009 | NOV   | Accountant II  | 33201       |
| 910 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 61.6 |     |        | Y             | 000722 0002251443 0000061.60 | 51443 |         |       |        | 35.15%   | 2009 | OCT   | Accountant II  | 33201       |
| 910 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 64   |     |        | Y             | 000722 0002151443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | OCT   | Accountant II  | 33201       |
| 909 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 64   |     |        | Y             | 000722 0001951443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | SEP   | Accountant II  | 33201       |
| 909 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 64   |     |        | Y             | 000722 0002051443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | SEP   | Accountant II  | 33201       |
| 908 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 64   |     |        | Y             | 000722 0001751443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | AUG   | Accountant II  | 33201       |
| 908 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 64   |     |        | Y             | 000722 0001851443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | AUG   | Accountant II  | 33201       |
| 908 146906 | 0    | 22   | 0    | 99 | 897 | 800  | 803 | 64   |     |        | Y             | 000722 0001851443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | AUG   | Accountant II  | 33201       |
| 907 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 64   |     |        | Y             | 000722 0001551443 0000064.00 | 51443 |         |       |        | 35.15%   | 2009 | JUL   | Accountant II  | 33201       |
| 907 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0001451443 0000052.00 | 51443 |         |       |        | 35.15%   | 2009 | JUL   | Accountant II  | 33201       |
| 906 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0001251443 0000052.00 | 51443 |         |       |        | 35.15%   | 2009 | JUN   | Accountant II  | 33201       |
| 906 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0001351443 0000052.00 | 51443 |         |       |        | 35.15%   | 2009 | JUN   | Accountant II  | 33201       |
| 905 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0001151443 0000052.00 | 51443 |         |       |        | 35.15%   | 2009 | MAY   | Accountant II  | 33201       |
| 905 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0001051443 0000052.00 | 51443 |         |       |        | 35.15%   | 2009 | MAY   | Accountant II  | 33201       |
| 904 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000951443 0000052.00 | 51443 |         |       |        | 65.71%   | 2009 | APR   | Accountant II  | 33201       |
| 904 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000851443 0000052.00 | 51443 |         |       |        | 65.71%   | 2009 | APR   | Accountant II  | 33201       |
| 903 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000751443 0000052.00 | 51443 |         |       |        | 65.71%   | 2009 | MAR   | Accountant II  | 33201       |
| 903 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000551443 0000052.00 | 51443 |         |       |        | 65.71%   | 2009 | MAR   | Accountant II  | 33201       |
| 902 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000451443 0000052.00 | 51443 |         |       |        | 65.71%   | 2009 | FEB   | Accountant II  | 33201       |
| 902 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000351443 0000052.00 | 51443 |         |       |        | 65.71%   | 2009 | FEB   | Accountant II  | 33201       |
| 901 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000251443 0000052.00 | 51443 |         |       |        | 70.13%   | 2009 | JAN   | Accountant II  | 33201       |
| 901 146906 | 0    | 7    | 0    | 99 | 22  | 3120 | 803 | 52   |     |        | Y             | 000722 0000151443 0000052.00 | 51443 |         |       |        | 70.13%   | 2009 | JAN   | Accountant II  | 33201       |

No of Hours

Jan - 104 hrs

Feb-Apr - 364 hrs

May-Dec - 1016 hrs

Total - 1484 hrs

46-5  
2

46-5

46-5  
14-97h



Employee 33744 - Interview # 18

A B C D E F G H I J K L M N O P Q R S T U V

| TDAT       | ACCT | COMP | SECT | UC | ER | LOCN     | WO  | EAC   | QTY | AMOUNT | CALC | AMT | FLAG | P_DESC           | LD5        | PR   | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION TITLE     | PERSONNEL # |
|------------|------|------|------|----|----|----------|-----|-------|-----|--------|------|-----|------|------------------|------------|------|------|-------|--------|----------|------|-------|--------------------|-------------|
| 912 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.27  |     | Y      |      |     |      | 001979 00025CARM | 0000000.18 | CARM |      |       |        | 35.19%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.27  |     | Y      |      |     |      | 001979 00025CARM | 0000000.18 | CARM |      |       |        | 35.19%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.36  |     | Y      |      |     |      | 001979 00026CARM | 0000000.24 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.36  |     | Y      |      |     |      | 001979 00026CARM | 0000000.24 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.405 |     | Y      |      |     |      | 001979 00025CARM | 0000000.27 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.405 |     | Y      |      |     |      | 001979 00025CARM | 0000000.27 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.405 |     | Y      |      |     |      | 001979 00025CARM | 0000000.27 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.54  |     | Y      |      |     |      | 001979 00026CARM | 0000000.36 | CARM |      |       |        | 35.11%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.54  |     | Y      |      |     |      | 001979 00026CARM | 0000000.36 | CARM |      |       |        | 35.11%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.54  |     | Y      |      |     |      | 001979 00026CARM | 0000000.36 | CARM |      |       |        | 35.11%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.675 |     | Y      |      |     |      | 001979 00025CARM | 0000000.45 | CARM |      |       |        | 35.16%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.9   |     | Y      |      |     |      | 001979 00025CARM | 0000000.60 | CARM |      |       |        | 35.13%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 0.945 |     | Y      |      |     |      | 001979 00025CARM | 0000000.63 | CARM |      |       |        | 35.17%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 1.26  |     | Y      |      |     |      | 001979 00026CARM | 0000000.84 | CARM |      |       |        | 35.13%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     | Y      |      |     |      | 001979 00025CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     | Y      |      |     |      | 001979 00026CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     | Y      |      |     |      | 001979 00028CARM | 0000001.80 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     | Y      |      |     |      | 001979 00025CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00026CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00025CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     | Y      |      |     |      | 001979 00026CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     | Y      |      |     |      | 001979 00025CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00026CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00025CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     | Y      |      |     |      | 001979 00026CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     | Y      |      |     |      | 001979 00025CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00026CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00025CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 9.855 |     | Y      |      |     |      | 001979 00025CARM | 0000006.57 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 13.14 |     | Y      |      |     |      | 001979 00026CARM | 0000006.76 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00026CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 912 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00025CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | DEC   | Account Specialist | 33744       |
| 911 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.12  |     | Y      |      |     |      | 001979 00023CARM | 0000000.08 | CARM |      |       |        | 35.26%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.12  |     | Y      |      |     |      | 001979 00023CARM | 0000000.08 | CARM |      |       |        | 35.26%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.18  |     | Y      |      |     |      | 001979 00023CARM | 0000000.12 | CARM |      |       |        | 35.04%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.18  |     | Y      |      |     |      | 001979 00023CARM | 0000000.12 | CARM |      |       |        | 35.04%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.18  |     | Y      |      |     |      | 001979 00023CARM | 0000000.12 | CARM |      |       |        | 35.04%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.3   |     | Y      |      |     |      | 001979 00023CARM | 0000000.20 | CARM |      |       |        | 35.13%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 0.42  |     | Y      |      |     |      | 001979 00023CARM | 0000000.28 | CARM |      |       |        | 35.17%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     | Y      |      |     |      | 001979 00024CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     | Y      |      |     |      | 001979 00023CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     | Y      |      |     |      | 001979 00024CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00023CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00024CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     | Y      |      |     |      | 001979 00024CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     | Y      |      |     |      | 001979 00023CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00023CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00024CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     | Y      |      |     |      | 001979 00024CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     | Y      |      |     |      | 001979 00023CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 4.38  |     | Y      |      |     |      | 001979 00023CARM | 0000002.92 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00024CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00023CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00023CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 911 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00024CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | NOV   | Account Specialist | 33744       |
| 910 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.18  |     | Y      |      |     |      | 001979 00022CARM | 0000000.12 | CARM |      |       |        | 35.04%   | 2009 | OCT   | Account Specialist | 33744       |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.18  |     | Y      |      |     |      | 001979 00022CARM | 0000000.12 | CARM |      |       |        | 35.04%   | 2009 | OCT   | Account Specialist | 33744       |
| 910 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.24  |     | Y      |      |     |      | 001979 00021CARM | 0000000.16 | CARM |      |       |        | 35.09%   | 2009 | OCT   | Account Specialist | 33744       |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.27  |     | Y      |      |     |      | 001979 00022CARM | 0000000.18 | CARM |      |       |        | 35.19%   | 2009 | OCT   | Account Specialist | 33744       |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.27  |     | Y      |      |     |      | 001979 00022CARM | 0000000.18 | CARM |      |       |        | 35.19%   | 2009 | OCT   | Account Specialist | 33744       |

CONFIDENTIAL

Affiliate Audit  
Audit Request No. 40, Item No. 1

A B C D E F G H I J K L

M

N O P Q R S T U

V

| TDATE      | ACCT | COMP | SECT | UC | ER | LOCN     | WO  | EAC   | QTY | AMOUNT | CALC | AMT | FLAG | P_DESC           | LD5        | PR   | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION           | TITLE | PERSONNEL # |
|------------|------|------|------|----|----|----------|-----|-------|-----|--------|------|-----|------|------------------|------------|------|------|-------|--------|----------|------|-------|--------------------|-------|-------------|
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.27  |     |        | Y    |     |      | 001979 00022CARM | 0000000.18 | CARM |      |       |        | 35.19%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.285 |     |        | Y    |     |      | 001979 00021CARM | 0000000.19 | CARM |      |       |        | 35.08%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.435 |     |        | Y    |     |      | 001979 00021CARM | 0000000.29 | CARM |      |       |        | 35.19%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.435 |     |        | Y    |     |      | 001979 00021CARM | 0000000.29 | CARM |      |       |        | 35.19%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.435 |     |        | Y    |     |      | 001979 00021CARM | 0000000.29 | CARM |      |       |        | 35.19%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.45  |     |        | Y    |     |      | 001979 00022CARM | 0000000.30 | CARM |      |       |        | 35.13%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 0.63  |     |        | Y    |     |      | 001979 00022CARM | 0000000.42 | CARM |      |       |        | 35.17%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.72  |     |        | Y    |     |      | 001979 00021CARM | 0000000.48 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 1.005 |     |        | Y    |     |      | 001979 00021CARM | 0000000.67 | CARM |      |       |        | 35.13%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     |        | Y    |     |      | 001979 00022CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     |        | Y    |     |      | 001979 00022CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     |        | Y    |     |      | 001979 00021CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     |        | Y    |     |      | 001979 00021CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     |        | Y    |     |      | 001979 00022CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     |        | Y    |     |      | 001979 00021CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     |        | Y    |     |      | 001979 00022CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     |        | Y    |     |      | 001979 00022CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     |        | Y    |     |      | 001979 00021CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     |        | Y    |     |      | 001979 00021CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     |        | Y    |     |      | 001979 00022CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     |        | Y    |     |      | 001979 00021CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     |        | Y    |     |      | 001979 00022CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     |        | Y    |     |      | 001979 00021CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 6.57  |     |        | Y    |     |      | 001979 00022CARM | 0000004.38 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 10.41 |     |        | Y    |     |      | 001979 00021CARM | 0000006.94 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     |        | Y    |     |      | 001979 00022CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 910 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     |        | Y    |     |      | 001979 00021CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | OCT   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.06  |     |        | Y    |     |      | 001979 00019CARM | 0000000.04 | CARM |      |       |        | 35.26%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.105 |     |        | Y    |     |      | 001979 00019CARM | 0000000.07 | CARM |      |       |        | 35.17%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.165 |     |        | Y    |     |      | 001979 00019CARM | 0000000.11 | CARM |      |       |        | 35.20%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.165 |     |        | Y    |     |      | 001979 00019CARM | 0000000.11 | CARM |      |       |        | 35.20%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.165 |     |        | Y    |     |      | 001979 00019CARM | 0000000.11 | CARM |      |       |        | 35.20%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.24  |     |        | Y    |     |      | 001979 00020CARM | 0000000.16 | CARM |      |       |        | 35.09%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.24  |     |        | Y    |     |      | 001979 00020CARM | 0000000.16 | CARM |      |       |        | 35.09%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.27  |     |        | Y    |     |      | 001979 00019CARM | 0000000.18 | CARM |      |       |        | 35.19%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.36  |     |        | Y    |     |      | 001979 00020CARM | 0000000.24 | CARM |      |       |        | 35.15%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.36  |     |        | Y    |     |      | 001979 00020CARM | 0000000.24 | CARM |      |       |        | 35.15%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 0.375 |     |        | Y    |     |      | 001979 00019CARM | 0000000.25 | CARM |      |       |        | 35.18%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.6   |     |        | Y    |     |      | 001979 00020CARM | 0000000.40 | CARM |      |       |        | 35.13%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 0.84  |     |        | Y    |     |      | 001979 00020CARM | 0000000.56 | CARM |      |       |        | 35.17%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     |        | Y    |     |      | 001979 00020CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     |        | Y    |     |      | 001979 00019CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     |        | Y    |     |      | 001979 00020CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     |        | Y    |     |      | 001979 00019CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     |        | Y    |     |      | 001979 00019CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     |        | Y    |     |      | 001979 00019CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     |        | Y    |     |      | 001979 00020CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     |        | Y    |     |      | 001979 00020CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     |        | Y    |     |      | 001979 00019CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     |        | Y    |     |      | 001979 00020CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 3.84  |     |        | Y    |     |      | 001979 00019CARM | 0000002.56 | CARM |      |       |        | 35.15%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     |        | Y    |     |      | 001979 00020CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     |        | Y    |     |      | 001979 00019CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | SEP   | Account Specialist | 33744 |             |
| 909 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     |        | Y    |     |      | 0                |            |      |      |       |        |          |      |       |                    |       |             |

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A B C D E F G H I J K L

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N O P Q R S T U V

| TDATE      | ACCT | COMP | SECT | UC | ER | LOCN     | WO  | EAC   | QTY | AMOUNT | CALC | AMT | FLAG | P_DESC           | LD5        | PR    | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION           | TITLE | PERSONNEL # |
|------------|------|------|------|----|----|----------|-----|-------|-----|--------|------|-----|------|------------------|------------|-------|------|-------|--------|----------|------|-------|--------------------|-------|-------------|
| 908 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.285 |     | Y      |      |     |      | 001979 00016CARM | 0000000.19 | CARMI |      |       |        | 35.08%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.3   |     | Y      |      |     |      | 001979 00018CARM | 0000000.20 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.3   |     | Y      |      |     |      | 001979 00016CARM | 0000000.20 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 805 | 0.3   |     | Y      |      |     |      | 001979 00018CARM | 0000000.20 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.345 |     | Y      |      |     |      | 001979 00017CARM | 0000000.23 | CARMI |      |       |        | 35.12%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.345 |     | Y      |      |     |      | 001979 00017CARM | 0000000.23 | CARMI |      |       |        | 35.12%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.345 |     | Y      |      |     |      | 001979 00017CARM | 0000000.23 | CARMI |      |       |        | 35.12%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.435 |     | Y      |      |     |      | 001979 00016CARM | 0000000.29 | CARMI |      |       |        | 35.19%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.435 |     | Y      |      |     |      | 001979 00016CARM | 0000000.29 | CARMI |      |       |        | 35.19%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.435 |     | Y      |      |     |      | 001979 00016CARM | 0000000.29 | CARMI |      |       |        | 35.19%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 805 | 0.45  |     | Y      |      |     |      | 001979 00018CARM | 0000000.30 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 805 | 0.45  |     | Y      |      |     |      | 001979 00018CARM | 0000000.30 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 805 | 0.45  |     | Y      |      |     |      | 001979 00018CARM | 0000000.30 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.57  |     | Y      |      |     |      | 001979 00017CARM | 0000000.38 | CARMI |      |       |        | 35.16%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.735 |     | Y      |      |     |      | 001979 00016CARM | 0000000.49 | CARMI |      |       |        | 35.17%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 805 | 0.75  |     | Y      |      |     |      | 001979 00018CARM | 0000000.50 | CARMI |      |       |        | 35.13%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 0.795 |     | Y      |      |     |      | 001979 00017CARM | 0000000.53 | CARMI |      |       |        | 35.17%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 1.02  |     | Y      |      |     |      | 001979 00016CARM | 0000000.68 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 805 | 1.05  |     | Y      |      |     |      | 001979 00018CARM | 0000000.70 | CARMI |      |       |        | 35.17%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     | Y      |      |     |      | 001979 00018CARM | 0000001.60 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 802 | 1.6   |     | Y      |      |     |      | 001979 00017CARM | 0000001.60 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     | Y      |      |     |      | 001979 00016CARM | 0000001.60 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     | Y      |      |     |      | 001979 00018CARM | 0000001.60 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 239  | 802 | 1.6   |     | Y      |      |     |      | 001979 00017CARM | 0000001.60 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00018CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     | Y      |      |     |      | 001979 00018CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2850 | 802 | 2.4   |     | Y      |      |     |      | 001979 00017CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00017CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00016CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2851 | 802 | 2.4   |     | Y      |      |     |      | 001979 00018CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00017CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2856 | 802 | 2.4   |     | Y      |      |     |      | 001979 00016CARM | 0000002.40 | CARMI |      |       |        | 35.14%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     | Y      |      |     |      | 001979 00018CARM | 0000004.00 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 207  | 802 | 4     |     | Y      |      |     |      | 001979 00017CARM | 0000004.00 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00018CARM | 0000005.60 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00017CARM | 0000005.60 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 81   | 802 | 5.6   |     | Y      |      |     |      | 001979 00016CARM | 0000005.60 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 8.22  |     | Y      |      |     |      | 001979 00017CARM | 0000005.48 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 10.68 |     | Y      |      |     |      | 001979 00016CARM | 0000007.12 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 805 | 10.95 |     | Y      |      |     |      | 001979 00018CARM | 0000007.30 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00016CARM | 0000058.40 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00018CARM | 0000058.40 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 908 146906 | 0    | 6    | 0    | 99 |    | 897 2706 | 802 | 58.4  |     | Y      |      |     |      | 001979 00017CARM | 0000058.40 | CARMI |      |       |        | 35.15%   | 2009 | AUG   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 239   | 805 | 0.15  |     | Y      |      |     |      | 001979 00015CARM | 0000000.10 | CARMI |      |       |        | 35.13%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.15  |     | Y      |      |     |      | 001979 00015CARM | 0000000.10 | CARMI |      |       |        | 35.13%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2830  | 805 | 0.195 |     | Y      |      |     |      | 001979 00014CARM | 0000000.13 | CARMI |      |       |        | 35.11%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 239   | 805 | 0.21  |     | Y      |      |     |      | 001979 00014CARM | 0000000.14 | CARMI |      |       |        | 35.17%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2856  | 805 | 0.225 |     | Y      |      |     |      | 001979 00015CARM | 0000000.15 | CARMI |      |       |        | 35.22%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2851  | 805 | 0.225 |     | Y      |      |     |      | 001979 00015CARM | 0000000.15 | CARMI |      |       |        | 35.22%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2850  | 805 | 0.225 |     | Y      |      |     |      | 001979 00015CARM | 0000000.15 | CARMI |      |       |        | 35.22%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2850  | 805 | 0.3   |     | Y      |      |     |      | 001979 00014CARM | 0000000.20 | CARMI |      |       |        | 35.13%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2856  | 805 | 0.3   |     | Y      |      |     |      | 001979 00014CARM | 0000000.20 | CARMI |      |       |        | 35.13%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907 146906 | 0    | 1    | 0    | 99 |    | 78 2851  | 805 | 0.3   |     | Y      |      |     |      | 001979 00014CARM | 0000000.20 | CARMI |      |       |        |          |      |       |                    |       |             |

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A B C D E F G H I J K L M N O P Q R S T U V

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WD   | EAC | QTY   | AMOUNT | CALC | AMT | FLAG | P_DESC           | LD5        | PR   | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION           | TITLE | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|-------|--------|------|-----|------|------------------|------------|------|------|-------|--------|----------|------|-------|--------------------|-------|-------------|
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 1.6   |        |      |     |      | 001979 00015CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 1.6   |        |      |     |      | 001979 00014CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6   |        |      |     |      | 001979 00015CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4   |        |      |     |      | 001979 00015CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4   |        |      |     |      | 001979 00014CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4   |        |      |     |      | 001979 00015CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4   |        |      |     |      | 001979 00014CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4   |        |      |     |      | 001979 00015CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4   |        |      |     |      | 001979 00014CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4     |        |      |     |      | 001979 00014CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4     |        |      |     |      | 001979 00015CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 805 | 5.475 |        |      |     |      | 001979 00015CARM | 0000003.65 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6   |        |      |     |      | 001979 00015CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6   |        |      |     |      | 001979 00014CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 805 | 7.395 |        |      |     |      | 001979 00014CARM | 0000004.93 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 58.4  |        |      |     |      | 001979 00014CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 907   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 58.4  |        |      |     |      | 001979 00015CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | JUL   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 805 | 0.075 |        |      |     |      | 001979 00013CARM | 0000000.05 | CARM |      |       |        | 35.40%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 805 | 0.09  |        |      |     |      | 001979 00013CARM | 0000000.06 | CARM |      |       |        | 35.04%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 805 | 0.12  |        |      |     |      | 001979 00013CARM | 0000000.08 | CARM |      |       |        | 35.26%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 805 | 0.12  |        |      |     |      | 001979 00013CARM | 0000000.08 | CARM |      |       |        | 35.26%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 805 | 0.12  |        |      |     |      | 001979 00013CARM | 0000000.08 | CARM |      |       |        | 35.26%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 805 | 0.21  |        |      |     |      | 001979 00013CARM | 0000000.14 | CARM |      |       |        | 35.17%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 805 | 0.285 |        |      |     |      | 001979 00013CARM | 0000000.19 | CARM |      |       |        | 35.08%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 1.6   |        |      |     |      | 001979 00013CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 1.6   |        |      |     |      | 001979 00012CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6   |        |      |     |      | 001979 00012CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6   |        |      |     |      | 001979 00013CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4   |        |      |     |      | 001979 00012CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4   |        |      |     |      | 001979 00013CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4   |        |      |     |      | 001979 00012CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4   |        |      |     |      | 001979 00013CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4   |        |      |     |      | 001979 00012CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 805 | 3.015 |        |      |     |      | 001979 00013CARM | 0000002.01 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4     |        |      |     |      | 001979 00013CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4     |        |      |     |      | 001979 00012CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6   |        |      |     |      | 001979 00013CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6   |        |      |     |      | 001979 00012CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 58.4  |        |      |     |      | 001979 00012CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 906   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 58.4  |        |      |     |      | 001979 00013CARM | 0000058.40 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 1.6   |        |      |     |      | 001979 00011CARM | 0000001.60 | CARM |      |       |        | 35.15%   | 2009 | JUN   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6   |        |      |     |      | 001979 00011CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6   |        |      |     |      | 001979 00010CARM | 0000001.60 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4   |        |      |     |      | 001979 00011CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4   |        |      |     |      | 001979 00010CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4   |        |      |     |      | 001979 00011CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4   |        |      |     |      | 001979 00010CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4   |        |      |     |      | 001979 00010CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4   |        |      |     |      | 001979 00011CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4     |        |      |     |      | 001979 00011CARM | 0000002.40 | CARM |      |       |        | 35.14%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4     |        |      |     |      | 001979 00010CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6   |        |      |     |      | 001979 00011CARM | 0000004.00 | CARM |      |       |        | 35.15%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6   |        |      |     |      | 001979 00010CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 8     |        |      |     |      | 001979 00010CARM | 0000005.60 | CARM |      |       |        | 35.15%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 52    |        |      |     |      | 001979 00010CARM | 0000008.00 | CARM |      |       |        | 35.15%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 905   | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 58.4  |        |      |     |      | 001979 00010CARM | 0000052.00 | CARM |      |       |        | 35.15%   | 2009 | MAY   | Account Specialist | 33744 |             |
| 904   | 146906 | 0    | 1    | 0  | 99 | 78   | 283  |     |       |        |      |     |      |                  |            |      |      |       |        |          |      |       |                    |       |             |

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A B C D E F G H I J K L M N O P Q R S T U V

| DATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY  | AMOUNT | CALC | AMT | FLAG | P_DESC           | LD5        | PR   | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION           | TITLE | PERSONNEL # |
|------|--------|------|------|----|----|------|------|-----|------|--------|------|-----|------|------------------|------------|------|------|-------|--------|----------|------|-------|--------------------|-------|-------------|
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4  |        | Y    |     |      | 001979 00008CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00008CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00008CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4  |        | Y    |     |      | 001979 00009CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00008CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00009CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6  |        | Y    |     |      | 001979 00009CARM | 0000005.60 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6  |        | Y    |     |      | 001979 00008CARM | 0000005.60 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 8    |        | Y    |     |      | 001979 00008CARM | 0000008.00 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 8    |        | Y    |     |      | 001979 00009CARM | 0000008.00 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 52   |        | Y    |     |      | 001979 00009CARM | 0000052.00 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 904  | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 52   |        | Y    |     |      | 001979 00008CARM | 0000052.00 | CARM |      |       |        | 65.71%   | 2009 | APR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6  |        | Y    |     |      | 001979 00005CARM | 0000001.60 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6  |        | Y    |     |      | 001979 00007CARM | 0000001.60 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6  |        | Y    |     |      | 001979 00006CARM | 0000001.60 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00007CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4  |        | Y    |     |      | 001979 00005CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4  |        | Y    |     |      | 001979 00007CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4  |        | Y    |     |      | 001979 00006CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4  |        | Y    |     |      | 001979 00005CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00006CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00005CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4  |        | Y    |     |      | 001979 00007CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4  |        | Y    |     |      | 001979 00006CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00007CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00006CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00005CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6  |        | Y    |     |      | 001979 00006CARM | 0000005.60 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6  |        | Y    |     |      | 001979 00007CARM | 0000005.60 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 802 | 5.6  |        | Y    |     |      | 001979 00005CARM | 0000005.60 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 8    |        | Y    |     |      | 001979 00006CARM | 0000008.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 8    |        | Y    |     |      | 001979 00005CARM | 0000008.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 8    |        | Y    |     |      | 001979 00007CARM | 0000008.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 52   |        | Y    |     |      | 001979 00007CARM | 0000052.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 802 | 52   |        | Y    |     |      | 001979 00005CARM | 0000052.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 903  | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 802 | 52   |        | Y    |     |      | 001979 00006CARM | 0000052.00 | CARM |      |       |        | 65.71%   | 2009 | MAR   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 805 | 0.06 |        | Y    |     |      | 001979 00003CARM | 0000000.04 | CARM |      |       |        | 65.85%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 805 | 0.09 |        | Y    |     |      | 001979 00003CARM | 0000000.06 | CARM |      |       |        | 65.85%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 805 | 0.09 |        | Y    |     |      | 001979 00003CARM | 0000000.06 | CARM |      |       |        | 65.85%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 805 | 0.09 |        | Y    |     |      | 001979 00003CARM | 0000000.06 | CARM |      |       |        | 65.85%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 805 | 0.15 |        | Y    |     |      | 001979 00003CARM | 0000000.10 | CARM |      |       |        | 65.58%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 81   | 805 | 0.21 |        | Y    |     |      | 001979 00003CARM | 0000000.14 | CARM |      |       |        | 65.66%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2706 | 805 | 0.3  |        | Y    |     |      | 001979 00003CARM | 0000000.20 | CARM |      |       |        | 65.72%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6  |        | Y    |     |      | 001979 00003CARM | 0000001.60 | CARM |      |       |        | 65.71%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 1.6  |        | Y    |     |      | 001979 00004CARM | 0000001.60 | CARM |      |       |        | 65.71%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 239  | 805 | 1.95 |        | Y    |     |      | 001979 00003CARM | 0000001.30 | CARM |      |       |        | 65.71%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4  |        | Y    |     |      | 001979 00003CARM | 0000002.40 | CARM |      |       |        | 65.70%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4  |        | Y    |     |      | 001979 00003CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2850 | 802 | 2.4  |        | Y    |     |      | 001979 00004CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00003CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2851 | 802 | 2.4  |        | Y    |     |      | 001979 00004CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 2856 | 802 | 2.4  |        | Y    |     |      | 001979 00004CARM | 0000002.40 | CARM |      |       |        | 65.72%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00003CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 902  | 146906 | 0    | 1    | 0  | 99 | 78   | 207  | 802 | 4    |        | Y    |     |      | 001979 00004CARM | 0000004.00 | CARM |      |       |        | 65.71%   | 2009 | FEB   | Account Specialist | 33744 |             |
| 9    |        |      |      |    |    |      |      |     |      |        |      |     |      |                  |            |      |      |       |        |          |      |       |                    |       |             |

CONFIDENTIAL

46-5-97

A B C D E F G H I J K L M N O P Q R S T U ✓

| TDATE      | ACCT | COMP | SECT | UC | ER | LOCN    | WO  | EAC  | QTY | AMOUNT | CALC | AMT_FLAG | P_DESC           | LD5        | PR   | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION TITLE     | PERSONNEL # |
|------------|------|------|------|----|----|---------|-----|------|-----|--------|------|----------|------------------|------------|------|------|-------|--------|----------|------|-------|--------------------|-------------|
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2851 | 802 | 0.8  |     |        | Y    |          | 001979 00001CARM | 0000000.80 | CARM |      |       |        | 70.12%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2856 | 802 | 0.8  |     |        | Y    |          | 001979 00001CARM | 0000000.80 | CARM |      |       |        | 70.12%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2830 | 802 | 1.6  |     |        | Y    |          | 001979 00002CARM | 0000001.60 | CARM |      |       |        | 70.14%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2856 | 802 | 2.4  |     |        | Y    |          | 001979 00002CARM | 0000002.40 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2850 | 802 | 2.4  |     |        | Y    |          | 001979 00002CARM | 0000002.40 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2851 | 802 | 2.4  |     |        | Y    |          | 001979 00002CARM | 0000002.40 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 81   | 802 | 4    |     |        | Y    |          | 001979 00001CARM | 0000004.00 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 207  | 802 | 4    |     |        | Y    |          | 001979 00002CARM | 0000004.00 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 239  | 802 | 4.8  |     |        | Y    |          | 001979 00001CARM | 0000004.80 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 81   | 802 | 5.6  |     |        | Y    |          | 001979 00002CARM | 0000005.60 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2706 | 802 | 8    |     |        | Y    |          | 001979 00002CARM | 0000008.00 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 207  | 802 | 9.6  |     |        | Y    |          | 001979 00001CARM | 0000009.60 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 239  | 802 | 52   |     |        | Y    |          | 001979 00002CARM | 0000052.00 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |
| 901 146906 | 0    | 1    | 0    | 99 |    | 78 2706 | 802 | 59.2 |     |        | Y    |          | 001979 00001CARM | 0000059.20 | CARM |      |       |        | 70.13%   | 2009 | JAN   | Account Specialist | 33744       |

Hours

Jan - 158.4 hrs  
Feb-Apr - 551.74 hrs  
May-Dec - 1472.08 hrs  
2182.22

$$\frac{46-5}{2}$$

$$\frac{46-5}{2}$$

Time appears to be all allocated to FPLES Agreis to  
what the interview said on WFP 46-7/1-5/1 p2.

$$\frac{46-5}{2}$$

CONFIDENTIAL

A B C D E F G H I J K L M N O P Q R S T U V

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO  | EAC | QTY | AMOUNT | CALC_AMT_FLAG | P_DESC                       | LD5   | PR_RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION    | TITLE   | PERSONNEL # |
|-------|--------|------|------|----|----|------|-----|-----|-----|--------|---------------|------------------------------|-------|---------|-------|--------|----------|------|-------|-------------|---------|-------------|
| 908   | 146906 | 0    | 20   | 0  | 99 | 897  | 354 | 803 | 3   |        | Y             | 007830 0001846397 0000003.00 | 46397 |         |       |        | 65.71%   | 2009 | AUG   | Sr Engineer | UNKNOWN |             |
| 908   | 146906 | 0    | 20   | 0  | 99 | 897  | 354 | 803 | 4   |        | Y             | 007830 0001746397 0000004.00 | 46397 |         |       |        | 65.71%   | 2009 | AUG   | Sr Engineer | UNKNOWN |             |
| 902   | 146906 | 0    | 30   | 0  | 99 | 897  | 330 | 803 | 8   |        | Y             | 007830 0000346397 0000008.00 | 46397 |         |       |        | 65.71%   | 2009 | FEB   | Sr Engineer | UNKNOWN |             |
| 901   | 146906 | 0    | 30   | 0  | 99 | 897  | 330 | 803 | 8   |        | Y             | 007830 0000246397 0000008.00 | 46397 |         |       |        | 70.13%   | 2009 | JAN   | Sr Engineer | UNKNOWN |             |

# of hrs

Jan - 8 hrs

Feb-Dec - 15 hrs

23 hrs

46-5

46-5  
2

46-5  
4  
p 11

CONFIDENTIAL



Employee 14911

A B C D E F G H I J K L M N O P Q R S T U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY | AMOUNT | CALC | AMT_FLAG | P_DESC                       | LD5   | PR | RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION | TITLE   | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|-----|--------|------|----------|------------------------------|-------|----|------|-------|--------|------|-------|----------|---------|-------------|
| 907   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 8   |        |      | Y        | 005602 00014HERRE 0000008.00 | HERRE |    |      |       |        | 2009 | JUL   | UNKNOWN  | UNKNOWN |             |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 16  |        |      | Y        | 005602 00013HERRE 0000016.00 | HERRE |    |      |       |        | 2009 | JUN   | UNKNOWN  | UNKNOWN |             |
| 905   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 32  |        |      | Y        | 005602 00011HERRE 0000032.00 | HERRE |    |      |       |        | 2009 | MAY   | UNKNOWN  | UNKNOWN |             |

56 hrs  
 (46-5)  
 (46-5)

No longer works for FPL

46-5  
 4  
 21912

CONFIDENTIAL

Employee 12495

A B C D E F G H I J K L m N O P Q R S T U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY | AMOUNT | CALC_AMT_FLAG | P_DESC            | LD5        | PR_RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION TITLE               | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|-----|--------|---------------|-------------------|------------|---------|-------|--------|------|-------|------------------------------|-------------|
| 912   | 146908 | 0    | 1    | 0  | 99 | 78   | 2830 | 802 | 52  |        | Y             | 000202 000251THIE | 0000052.00 | ITHIE   |       |        | 2009 | DEC   | Customer Advocate Specialist | UNKNOWN     |

46-5

46-5  
72

46-5  
48  
13

CONFIDENTIAL

A B C D E F G H I J K L

M N O P Q R S T U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO  | EAC | QTY | AMOUNT | CALC_AMT_FLAG | P_DESC                       | LD5   | PR | RATE | HOURS | AMOUNT | 1 | YEAR | MONTH | POSITION TITLE      | PERSONNEL # |
|-------|--------|------|------|----|----|------|-----|-----|-----|--------|---------------|------------------------------|-------|----|------|-------|--------|---|------|-------|---------------------|-------------|
| 908   | 146906 | 0    | 45   | 0  | 99 | 897  | 329 | 821 | 0   |        | Y             | 003542 0001628846 0000000.00 | 28846 |    |      |       |        |   | 2009 | AUG   | Customer Consultant | UNKNOWN     |

this was a commission payment for a performance contracting project. (46-5/1)

No hours were charged. However this was for a performance contracting which is also a service by FPL Services. Employee has a fixed allocation to FPL Services. Project was for facilities within and outside of FPL territory.

(46-9  
1-1  
1p2)

46-9  
1-1  
1p2

CONFIDENTIAL

Employee 14125 - Interview # 11

A B C D E F G H I J K L

M

N O P Q R S T U

✓

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY | AMOUNT | CALC_AMT_FLAG | P_DESC            | LD5        | PR   | RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION  | TITLE   | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|-----|--------|---------------|-------------------|------------|------|------|-------|--------|----------|------|-------|-----------|---------|-------------|
| 912   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002607312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | DEC   | Scheduler | UNKNOWN |             |
| 912   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002507312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | DEC   | Scheduler | UNKNOWN |             |
| 912   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002607312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | DEC   | Scheduler | UNKNOWN |             |
| 912   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002507312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | DEC   | Scheduler | UNKNOWN |             |
| 911   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002307312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | NOV   | Scheduler | UNKNOWN |             |
| 911   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002407312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | NOV   | Scheduler | UNKNOWN |             |
| 911   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002307312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | NOV   | Scheduler | UNKNOWN |             |
| 911   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002407312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | NOV   | Scheduler | UNKNOWN |             |
| 910   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002207312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | OCT   | Scheduler | UNKNOWN |             |
| 910   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002107312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | OCT   | Scheduler | UNKNOWN |             |
| 910   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002207312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | OCT   | Scheduler | UNKNOWN |             |
| 910   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002107312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | OCT   | Scheduler | UNKNOWN |             |
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001907312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | SEP   | Scheduler | UNKNOWN |             |
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0002007312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | SEP   | Scheduler | UNKNOWN |             |
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0002007312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | SEP   | Scheduler | UNKNOWN |             |
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001907312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | SEP   | Scheduler | UNKNOWN |             |
| 908   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001707312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | AUG   | Scheduler | UNKNOWN |             |
| 908   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001607312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | AUG   | Scheduler | UNKNOWN |             |
| 908   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001807312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | AUG   | Scheduler | UNKNOWN |             |
| 908   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001807312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | AUG   | Scheduler | UNKNOWN |             |
| 908   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001707312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | AUG   | Scheduler | UNKNOWN |             |
| 908   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001607312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | AUG   | Scheduler | UNKNOWN |             |
| 907   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001507312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | JUL   | Scheduler | UNKNOWN |             |
| 907   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001407312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | JUL   | Scheduler | UNKNOWN |             |
| 907   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001507312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | JUL   | Scheduler | UNKNOWN |             |
| 907   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001407312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | JUL   | Scheduler | UNKNOWN |             |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001307312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | JUN   | Scheduler | UNKNOWN |             |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001207312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | JUN   | Scheduler | UNKNOWN |             |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001307312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | JUN   | Scheduler | UNKNOWN |             |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001207312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | JUN   | Scheduler | UNKNOWN |             |
| 905   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001107312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | MAY   | Scheduler | UNKNOWN |             |
| 905   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0001007312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | MAY   | Scheduler | UNKNOWN |             |
| 905   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001107312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | MAY   | Scheduler | UNKNOWN |             |
| 905   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0001007312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | MAY   | Scheduler | UNKNOWN |             |
| 904   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000907312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | APR   | Scheduler | UNKNOWN |             |
| 904   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000807312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | APR   | Scheduler | UNKNOWN |             |
| 904   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000907312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | APR   | Scheduler | UNKNOWN |             |
| 904   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000807312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | APR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000507312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000707312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000607312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000607312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000707312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 820 | 0   |        |               | 006110 0000507312 | 0000000.00 | 7312 |      |       |        | 65.71%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 903   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000507312 | 0000000.00 | 7312 |      |       |        | 64.29%   | 2009 | MAR   | Scheduler | UNKNOWN |             |
| 902   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000407312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | FEB   | Scheduler | UNKNOWN |             |
| 902   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000307312 | 0000000.40 | 7312 |      |       |        | 65.74%   | 2009 | FEB   | Scheduler | UNKNOWN |             |
| 902   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000407312 | 0000000.00 | 7312 |      |       |        | 66.67%   | 2009 | FEB   | Scheduler | UNKNOWN |             |
| 902   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000307312 | 0000000.00 | 7312 |      |       |        | 66.67%   | 2009 | FEB   | Scheduler | UNKNOWN |             |
| 901   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000207312 | 0000000.40 | 7312 |      |       |        | 70.11%   | 2009 | JAN   | Scheduler | UNKNOWN |             |
| 901   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 803 | 0.4 |        |               | 006110 0000107312 | 0000000.40 | 7312 |      |       |        | 70.11%   | 2009 | JAN   | Scheduler | UNKNOWN |             |
| 901   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000107312 | 0000000.00 | 7312 |      |       |        | 70.37%   | 2009 | JAN   | Scheduler | UNKNOWN |             |
| 901   | 146906 | 0    | 34   | 0  | 99 | 78   | 2831 | 821 | 0   |        |               | 006110 0000207312 | 0000000.00 | 7312 |      |       |        | 70.37%   | 2009 | JAN   | Scheduler | UNKNOWN |             |

CONFIDENTIAL

A B C D E F G H I J K L

M

N O P Q R S T

U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY  | AMOUNT | CALC | AMT | FLAG | P. DESC                      | LD5   | PR | RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION TITLE                           | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|------|--------|------|-----|------|------------------------------|-------|----|------|-------|--------|------|-------|------------------------------------------|-------------|
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 1.8  |        | Y    |     |      | 005602 00013MEALI 0000001.60 | MEALI |    |      |       |        | 2009 | JUN   | Quality Assurance & Compliance Inspector | UNKNOWN     |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 12.8 |        | Y    |     |      | 005602 00012MEALI 0000012.80 | MEALI |    |      |       |        | 2009 | JUN   | Quality Assurance & Compliance Inspector | UNKNOWN     |
| 905   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 8.8  |        | Y    |     |      | 005602 00011MEALI 0000008.80 | MEALI |    |      |       |        | 2009 | MAY   | Quality Assurance & Compliance Inspector | UNKNOWN     |
| 902   | 146906 | 0    | 34   | 0  | 99 | 78   | 2706 | 802 | 15   |        | Y    |     |      | 005602 00003MEALI 0000015.00 | MEALI |    |      |       |        | 2009 | FEB   | Quality Assurance & Compliance Inspector | UNKNOWN     |

# of hrs  
 Feb - 15 hrs  
 May to Jun - 28.20 hrs  
 38.20 hrs  
 46-5  
 2

\* Timesheet Report shows a total of 15 hrs for the year. Interviewee estimated approximately 10 hrs a year on WP 46-7/1-3/1 p2. Do to time constraints the excess hours charged was not looked in.

910  
 4  
 5-17

CONFIDENTIAL

Employee 25556

A B C D E F G H I J K L

M

N O P Q R S T

U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO   | EAC | QTY  | AMOUNT | CALC_AMT_FLAG | P_DESC                        | LD5   | PR | RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION         | TITLE   | PERSONNEL # |
|-------|--------|------|------|----|----|------|------|-----|------|--------|---------------|-------------------------------|-------|----|------|-------|--------|------|-------|------------------|---------|-------------|
| 901   | 146906 | 0    | 15   | 0  | 99 | 87   | 2830 | 821 | 0    |        | Y             | 000587 0000131619 00000000.00 | 31619 |    |      |       |        | 2009 | JAN   | Sr Business Spec | UNKNOWN |             |
| 901   | 146906 | 0    | 15   | 0  | 99 | 87   | 2830 | 803 | 17.6 |        | Y             | 000587 0000131619 0000017.60  | 31619 |    |      |       |        | 2009 | JAN   | Sr Business Spec | UNKNOWN |             |

46-5

46-5  
2

46-5  
4  
17

CONFIDENTIAL

Affiliate Audit  
Audit Request No. 40, Item No. 1



Employee 21157 - Interview # 17

A B C D E F G H I J K L M N O P Q R S T U

| TDATE | ACCT   | COMP | SECT | UC | ER | LOCN | WO | EAC | QTY  | AMOUNT | CALC_AMT_FLAG | P_DESC                       | LD5   | PR | RATE | HOURS | AMOUNT | YEAR | MONTH | POSITION TITLE           | PERSONNEL # |
|-------|--------|------|------|----|----|------|----|-----|------|--------|---------------|------------------------------|-------|----|------|-------|--------|------|-------|--------------------------|-------------|
| 909   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 802 | 3.5  |        | N             | 001602 00020RUGGL 0000003.50 | RUGGL |    |      |       |        | 2009 | SEP   | Customer Care Technician | UNKNOWN     |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 805 | 3.75 |        | N             | 001602 00012RUGGL 0000002.50 | RUGGL |    |      |       |        | 2009 | JUN   | Customer Care Technician | UNKNOWN     |
| 906   | 146906 | 0    | 34   | 0  | 99 | 78   | 56 | 805 | 3.75 |        | N             | 001602 00013RUGGL 0000002.50 | RUGGL |    |      |       |        | 2009 | JUN   | Customer Care Technician | UNKNOWN     |

11 hrs

46-5

46-5  
2

\* Time is not frequent and not fixed  
agrees to interview on 46-7/1-4/1 p2.

46-5  
4  
p 18

CONFIDENTIAL

A B C D E F G H I J K L

M N O P Q R S T U

V

| TDATE      | ACCT | COMP | SECT | UC | ER | LOCN | WO  | EAC | QTY | AMOUNT | CALC | AMT_FLAG | P_DESC           | LD5        | PR_RATE | HOURS | AMOUNT | LOADINGS | YEAR | MONTH | POSITION TITLE                        | PERSONNEL # |
|------------|------|------|------|----|----|------|-----|-----|-----|--------|------|----------|------------------|------------|---------|-------|--------|----------|------|-------|---------------------------------------|-------------|
| 912 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00026WONG | 0000004.00 | WONG    |       |        | 65.71%   | 2009 | DEC   | Contractor Sales Specialist Associate | UNKNOWN     |
| 912 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00025WONG | 0000004.00 | WONG    |       |        | 65.71%   | 2009 | DEC   | Contractor Sales Specialist Associate | UNKNOWN     |
| 911 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 2   |     |        |      |          | 008602 00024WONG | 0000002.00 | WONG    |       |        | 65.72%   | 2009 | NOV   | Contractor Sales Specialist Associate | UNKNOWN     |
| 911 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00023WONG | 0000004.00 | WONG    |       |        | 65.71%   | 2009 | NOV   | Contractor Sales Specialist Associate | UNKNOWN     |
| 910 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00022WONG | 0000004.00 | WONG    |       |        | 65.72%   | 2009 | OCT   | Contractor Sales Specialist Associate | UNKNOWN     |
| 910 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 8   |     |        |      |          | 008602 00021WONG | 0000008.00 | WONG    |       |        | 65.71%   | 2009 | OCT   | Contractor Sales Specialist Associate | UNKNOWN     |
| 909 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 6   |     |        |      |          | 008602 00020WONG | 0000006.00 | WONG    |       |        | 65.71%   | 2009 | SEP   | Contractor Sales Specialist Associate | UNKNOWN     |
| 909 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 8   |     |        |      |          | 008602 00019WONG | 0000008.00 | WONG    |       |        | 65.71%   | 2009 | SEP   | Contractor Sales Specialist Associate | UNKNOWN     |
| 908 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 8   |     |        |      |          | 008602 00017WONG | 0000008.00 | WONG    |       |        | 65.71%   | 2009 | AUG   | Contractor Sales Specialist Associate | UNKNOWN     |
| 908 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00016WONG | 0000004.00 | WONG    |       |        | 65.72%   | 2009 | AUG   | Contractor Sales Specialist Associate | UNKNOWN     |
| 908 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 8   |     |        |      |          | 008602 00018WONG | 0000008.00 | WONG    |       |        | 65.71%   | 2009 | AUG   | Contractor Sales Specialist Associate | UNKNOWN     |
| 907 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00014WONG | 0000004.00 | WONG    |       |        | 65.72%   | 2009 | JUL   | Contractor Sales Specialist Associate | UNKNOWN     |
| 907 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 8   |     |        |      |          | 008602 00015WONG | 0000006.00 | WONG    |       |        | 65.71%   | 2009 | JUL   | Contractor Sales Specialist Associate | UNKNOWN     |
| 906 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 2   |     |        |      |          | 008602 00013WONG | 0000002.00 | WONG    |       |        | 65.70%   | 2009 | JUN   | Contractor Sales Specialist Associate | UNKNOWN     |
| 906 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00012WONG | 0000004.00 | WONG    |       |        | 65.72%   | 2009 | JUN   | Contractor Sales Specialist Associate | UNKNOWN     |
| 905 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00010WONG | 0000004.00 | WONG    |       |        | 65.72%   | 2009 | MAY   | Contractor Sales Specialist Associate | UNKNOWN     |
| 905 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 805 | 7.5 |     |        |      |          | 008602 00011WONG | 0000005.00 | WONG    |       |        | 65.71%   | 2009 | MAY   | Contractor Sales Specialist Associate | UNKNOWN     |
| 904 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 4   |     |        |      |          | 008602 00009WONG | 0000004.00 | WONG    |       |        | 65.72%   | 2009 | APR   | Contractor Sales Specialist Associate | UNKNOWN     |
| 903 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 805 | 8   |     |        |      |          | 008602 00005WONG | 0000004.00 | WONG    |       |        | 65.71%   | 2009 | MAR   | Contractor Sales Specialist Associate | UNKNOWN     |
| 903 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 805 | 6   |     |        |      |          | 008602 00006WONG | 0000004.00 | WONG    |       |        | 65.71%   | 2009 | MAR   | Contractor Sales Specialist Associate | UNKNOWN     |
| 902 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 805 | 3   |     |        |      |          | 008602 00004WONG | 0000002.00 | WONG    |       |        | 65.70%   | 2009 | FEB   | Contractor Sales Specialist Associate | UNKNOWN     |
| 902 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 6   |     |        |      |          | 008602 00003WONG | 0000006.00 | WONG    |       |        | 65.71%   | 2009 | FEB   | Contractor Sales Specialist Associate | UNKNOWN     |
| 901 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 6   |     |        |      |          | 008602 00002WONG | 0000006.00 | WONG    |       |        | 70.13%   | 2009 | JAN   | Contractor Sales Specialist Associate | UNKNOWN     |
| 901 146906 | 0    | 34   | 0    | 99 | 78 | 2706 | 802 | 6   |     |        |      |          | 008602 00001WONG | 0000006.00 | WONG    |       |        | 70.13%   | 2009 | JAN   | Contractor Sales Specialist Associate | UNKNOWN     |

# of hours

Jan - 12 hrs  
Feb-Apr - 98.5 hrs  
Nov-Dec - 14 hrs  
124.5 hrs

46-5  
2

46-5

\* Between 2 to 8 hours being charged, agrees to interview  
on 46-7/1-1/1 p2.

46-5  
610 4/19

1BC  
List of FPL Employees charging Payroll to F  
For the Year 2009

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

**CONFIDENTIAL**  
CONFIDENTIAL

W  
10/5/1  
Bm  
7/14/10

Title: FPL Emp Charging  
Payroll to FPLES

YEAR 2009

A

B

C

D

E

F

|                  |             |                                          |              | Data         |               |
|------------------|-------------|------------------------------------------|--------------|--------------|---------------|
| PAYROLL EMP NAME | PERSONNEL # | POSITION TITLE                           | SAP JOB CODE | Sum of HOURS | Sum of AMOUNT |
|                  | 34747       | Engineer II                              | 3000054      |              |               |
|                  | 19370       | Sr Sales Consultant                      | 3000972      |              |               |
|                  | 26540       | Trading Risk Analyst                     | 3003627      |              |               |
|                  | 18460       | Contractor Sales Specialist Associate    | 3001158      |              |               |
|                  | 12339       | Sr Project Manager - DAC                 | 3005377      |              |               |
|                  | 24701       | Business Analyst                         | 3000953      |              |               |
|                  | 13869       | Dtr Organization Development & Mgr       | 3008163      |              |               |
|                  | 15039       | Sr Customer Consultant                   | 3001163      |              |               |
|                  | 30506       | Engineer II                              | 3000054      |              |               |
|                  | 12758       | Business Systems Analyst Sr              | 3000141      |              |               |
|                  | 10040       | Programmer Analyst Sr                    | 3000182      |              |               |
|                  | 28326       | Customer Care Systems Analyst Assoc      | 3005179      |              |               |
|                  | 13201       | Accountant II                            | 3000086      |              |               |
|                  | 29829       | Bankruptcy Administrator                 | 3005178      |              |               |
|                  | 17281       | Training Supervisor                      | 3002855      |              |               |
|                  | 25743       | Account Specialist                       | 3001145      |              |               |
|                  | 33741       | Account Specialist                       | 3001145      |              |               |
|                  | 15686       | Sr Billing Project Rep                   | 3001153      |              |               |
|                  | 36412       | Product Manager - DAC                    | 3008189      |              |               |
|                  | 17292       | Business Analyst                         | 3000953      |              |               |
|                  | 10426       | Sr Engineer                              | 3000269      |              |               |
|                  | 21065       | Principal Attorney                       | 3000562      |              |               |
|                  | 13921       | Sr Engineer                              | 3000269      |              |               |
|                  | 20523       | Contractor Sales Specialist Associate    | 3001158      |              |               |
|                  | 10802       | Project Manager - DAC                    | 3000969      |              |               |
|                  | 21349       | Director CS Planning & Performance       | 3000701      |              |               |
|                  | 33132       | Sr Accountant                            | 3000260      |              |               |
|                  | 15829       | Customer Care Technician                 | 3000845      |              |               |
|                  | 34114       | Manager Project Development              | 3000565      |              |               |
|                  | 18014       | Area Sales Mgr                           | 3001078      |              |               |
|                  | 10872       | Environmental Services Project Manager   | 3000365      |              |               |
|                  | 15139       | Database Administrator Assoc             | 3000219      |              |               |
|                  | 15918       | Database Administrator Sr                | 3000322      |              |               |
|                  | 12969       | Mgr of Product Development               | 3000541      |              |               |
|                  | 17120       | Principal Engineer                       | 3000356      |              |               |
|                  | 33828       | Senior Sourcing Specialist               | 3005151      |              |               |
|                  | 22008       | Sr Trading Risk Analyst                  | 3003628      |              |               |
|                  | 15672       | Account Specialist                       | 3001145      |              |               |
|                  | 14911       | Quality Assurance & Compliance           | 3008427      |              |               |
|                  | 20666       | Director of Support Services HCS         | 3007485      |              |               |
|                  | 14421       | Accountant II                            | 3000260      |              |               |
|                  | 12495       | Customer Advocate Specialist             | 3005204      |              |               |
|                  | 26226       | Quantitative Analyst                     | 3000469      |              |               |
|                  | 20798       | Quality Assurance & Compliance Inspector | 3008427      |              |               |
|                  | 186332      | Sr Engineer                              | 3000269      |              |               |
|                  | 141536      | Associate Project Mgr                    | 3000970      |              |               |
|                  | 15786       | Associate Project Manager - DAC          | 3000970      |              |               |
|                  | 21080       | Customer Consultant                      | 3000964      |              |               |
|                  | 21036       | Accounting Manager - EMJ                 | 3002051      |              |               |
|                  | 14213       | Project Manager - DAC                    | 3000969      |              |               |
|                  | 1612        | Managing Attorney                        | 3002933      |              |               |
|                  | 17405       | Associate Business Analyst               | 3000953      |              |               |
|                  | 12572       | Sr Financial Analyst                     | 3000274      |              |               |
|                  | 14125       | Scheduler                                | 3008216      |              |               |
|                  | 15285       | Project Manager - DAC                    | 3000969      |              |               |
|                  | 15157       | Sr Director Project Development          | 3007451      |              |               |
|                  | 14370       | Account Specialist                       | 3001145      |              |               |
|                  | 15588       | Training Analyst                         | 3000978      |              |               |
|                  | 20877       | Quality Assurance & Compliance Inspector | 3008427      |              |               |
|                  | 19872       | Physical Trader                          | 3000554      |              |               |

CONFIDENTIAL

Source:

46-6- pl

**CONFIDENTIAL**

Data

46-6

p2



46-8 p1

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46-8p12

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46-8p 22



46-8p 23

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46-8 p 24



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46-8p29



46-8,30



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PBC

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Florida Power & Light Company  
Docket No. 100077  
Audit Request No. 55  
Interrogatory No. 1  
Page 1 of 1

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10/4/10

Title: Customer Consultants

**CONFIDENTIAL**

Q.

Please provide the following information:

1. The SAP payroll report (same as response 24, item 3a) for the Customer Consultant and the Sr Customer Consultant selected for interview on the Field Personnel list on Request 23, item 1. Include a description of each WBS code.
2. For the Customer Consultant and Senior Customer Consultant job class in the CSFO business unit for 2009:
  - a. Provide the total number of employees for each job class
  - b. Provide the total payroll for each job class
  - c. If payroll distribution is fixed, provide the percentage that each job class payroll is allocated to FPL Services, LLC and/or FPL Energy Services. Include supporting documentation.

A.

1. Refer to print out of SAP payroll report and screen prints. Note that the reports are different from response 24, item 3a in that the WBS element is not listed. This is due to the 3 employees charging their time to a default cost distribution. Therefore, screen shots are provided of the cost distribution, including any changes in the cost distribution were made during the year. The cost distribution includes the same elements as the WBS except the company code.

2.a. Customer Consultant - 52; Sr. Customer Consultant - 12  $\Sigma A = 64$

2.b. Customer Consultant - [REDACTED]; Sr. Customer Consultant - [REDACTED]

- 2.c. Of the 64 employees in the Customer Consultant and Sr. Customer Consultant, 30 employees had a fixed payroll distribution that included an allocation to FPL Services. No employees had a payroll allocation to FPL Energy Services. Refer to file with allocation details.

Source: Req #55

46-9  
1



# Display Cost Distribution



Person: 21080 Name: [REDACTED]  
 EES: A Exempt/Linked PA: 0001 Florida Power & Light Company  
 WSA: OFFSA-60 BY: OTSAL-50 Status: 3 Active  
 Start: 02/02/2008 To: 05/08/2009 End: 02/15/2008 MXPDPV

Cost distribution

| WO   | ER | ACCT   | LOC | Pct   |
|------|----|--------|-----|-------|
| 5697 | 90 | 000020 | 354 | 69.70 |
| 1122 | 90 | 000020 | 354 | 5.10  |
| 5542 | 90 | 000020 | 354 | 16.10 |
| 5547 | 90 | 000020 | 354 | 9.10  |
|      |    |        |     |       |
|      |    |        |     |       |
|      |    |        |     |       |
|      |    |        |     |       |

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 Audit of Affiliated Transactions  
 Dckt# 100077-EI, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Emp # 21080  
 Title: Customer Consultant Distribution

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- Distribution changed to include FPL Services on 5/9/09 (p2)
- Cost distribution is defined on WP 46-9/1-1/4

Source: Reg #55

46-9  
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 1 p1

# Display Cost Distribution



Pers.No: 21080 Name: XXXXXXXXXX  
 EEOrp: A Exempt-Fixed PA: 0001 Florida Power & Light Company  
 WS rule: OFFSA-SU Bx5 Off Sat & Sun Status: 3 Active  
 Start: 05/09/2009 To: 01/01/2010 Chng: 05/18/2009 MXD0DVB



| Cost distribution |    |        |     |       |
|-------------------|----|--------|-----|-------|
| WO                | ER | ACCT   | LOC | Pct   |
| 5697              | 90 | 000020 | 354 | 62.50 |
| 7110              | 90 | 000020 | 354 | 4.80  |
| 5542              | 90 | 000020 | 354 | 21.30 |
| 1142              | 90 | 000020 | 354 | 5.20  |
| 5547              | 90 | 000020 | 354 | 3.70  |
| 1427              | 92 | 000020 | 354 | 1.70  |
| 4435              | 94 | 000020 | 354 | 0.80  |
| * FPL services    |    |        |     |       |

CONFIDENTIAL

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 1 P2



# Display Cost Distribution

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Pk No: 10329 Name: [REDACTED]  
 EGrp: A Exempt Fixed PA: 0001 Florida Power & Light Corp  
 WStule: OFFSA-SU Bx: On Sale-SU Status: 3 Active  
 Start: 02/02/2008 To: 05/08/2009 End: 02/15/2008

FPL  
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 Dckt# 100077-EI, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Emp# 10329  
 Title: Customer Consultant Distribution

Cost distribution

| WO   | ER | ACCT   | LOC | Pct.  |
|------|----|--------|-----|-------|
| 5697 | 90 | 000020 | 354 | 69.70 |
| 1142 | 90 | 000020 | 354 | 5.10  |
| 5542 | 90 | 000020 | 354 | 16.10 |
| 5547 | 90 | 000020 | 354 | 9.10  |
|      |    |        |     |       |
|      |    |        |     |       |
|      |    |        |     |       |
|      |    |        |     |       |

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## 11 Display Cost Distribution



Pers No: 10329 Name: [REDACTED]  
 EGrp: A Exempt Fixed PA: 0001 Florida Power & Light Company  
 WStule: OFFSA-SU Bx: On Sale-SU Status: 3 Active  
 Start: 05/09/2009 To: 04/23/2010 End: 05/18/2009 MXD00VB

Cost distribution  
 is defined on WP  
 46-9/1-1/4.

Cost distribution

| WO   | ER | ACCT   | LOC | Pct.  |
|------|----|--------|-----|-------|
| 5697 | 90 | 000020 | 354 | 62.50 |
| 7110 | 90 | 000020 | 354 | 4.80  |
| 5542 | 90 | 000020 | 354 | 21.30 |
| 1142 | 90 | 000020 | 354 | 5.20  |
| 5547 | 90 | 000020 | 354 | 3.70  |
| 1427 | 92 | 000020 | 354 | 1.70  |
| 4435 | 94 | 000020 | 354 | 0.80  |
|      |    |        |     |       |
|      |    |        |     |       |

Source: Reg #55

46-9  
 1-1  
 2

# Display Cost Distribution



PERS No: 20509 Name: [REDACTED]  
 EECat: 8 Exempt From PA: 0001 Florida Power & Light Company  
 WS rule: OFFSA-SU Bx5 Off Sat & Sun Stds: 3 Active  
 Start: 08/02/2008 TO: 05/08/2009 End: 08/08/2008 MXDR: [REDACTED]

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 Audit of Affiliated Transactions  
 Dckt# 100077-EI, Audit# 10-207-4-1  
 TYE 12/31/2009  
 Emp 20509  
 Title: Customer Consultant Distribution

## Cost distribution

| WO   | ER | ACCT   | LOC | Pct   |
|------|----|--------|-----|-------|
| 1427 | 92 | 000000 | 356 | 5.50  |
| 2004 | 92 | 000000 | 356 | 3.40  |
| 5542 | 90 | 000000 | 356 | 14.80 |
| 8871 | 91 | 000000 | 356 | 0.80  |
| 7100 | 90 | 000000 | 356 | 12.20 |
| 5612 | 98 | 000000 | 356 | 63.30 |

CONFIDENTIAL

Cost Distribution is defined  
 on WP 46-9/1-1/4.

Source: Reg # 55

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 1-1  
 3 P1

# Display Cost Distribution



Pkg No: 28509      Name: [REDACTED]  
 EEP: A      Exempted:      P: 0001      Normal Power      8      10000  
 WBS: DFTSA SD      DKS: 00542      5000      Status: 3      Active  
 Start: 05/09/2009      To: 04/23/2010      Date: 05/19/2009      MX000

## Cost distribution

| WO   | ER | ACCT   | LOC | Pct   |
|------|----|--------|-----|-------|
| 1427 | 92 | 000000 | 356 | 6.50  |
| 5542 | 90 | 000000 | 356 | 14.10 |
| 8871 | 91 | 000000 | 356 | 3.60  |
| 7100 | 90 | 000000 | 356 | 12.20 |
| 5612 | 90 | 000000 | 356 | 63.30 |
|      |    |        |     |       |
|      |    |        |     |       |
|      |    |        |     |       |

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Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Florida Power & Light Company  
Docket No. 100077  
Audit Request No. 56  
Interrogatory No. 1  
Page 1 of 1

Title: CSFO Bus Unit

Q.

Please provide the following information:

CONFIDENTIAL

1. The Detail Transactions by Sub Total Report (by EAC) for 2009 for the CSFO business unit.  
2. The total number of employees in the CSFO business unit for 2009  
3. The total percentage of the 2009 CSFO business unit cost allocated to FPL Services, LLC and/or FPL Energy Services? Include supporting documentation.  
4. Is the services provided by FPL Services, LLC unregulated?

Total Customer Consultants  
and SR Customer Consultants

$64/369 = 17\%$

Total employees  
in CSFO 20

A.

1. Print out of reports provided.  
2. There were 369 employees in the CSFO business unit in 2009.  
3. In 2009, of the total expense for CSFO, 0.8% was allocated to FPL Services and 0.2% was allocated to FPL Energy Services.

| CSFO Business Unit          | 2009 Expense          | % of Total |
|-----------------------------|-----------------------|------------|
| FPL (Base and Conservation) | 46-10/3 \$ 24,511,581 |            |
| FPL Services                | 46-10/1 \$ 188,538    | (A)        |
| FPL Energy Services         | 46-10/2 \$            | (B)        |

$\Sigma (A) = 240,688$

$\Sigma (B) = 17\%$

Refer to document provided in response to question 1 for details.

4. The performance contracting services offered to commercial customers by FPL Services ("FPLS") are designed to increase the energy efficiency of the customers' facilities. Services may include energy analyses and equipment procurement and installation, including lighting retrofits, HVAC installations and improvements and installation of back-up generator systems. These services are not services that FPL is required to provide as part of its regulated business, nor are such services essential to the provision of regulated electric service. There are other entities who offer these same services within FPL's electric service territory.

The Commission's rules define "service" to mean "the supply by the utility of electricity to the customer, including the readiness to serve and availability of electrical energy at the customer's point of delivery at the standard voltage and frequency whether or not utilized by the customer." Rule 25-6.003(2)(e), Fla. Admin. Code. Since the services offered by FPLS are not essential to the "supply by the utility of electricity to the customer," the rates, terms and conditions on which such services are offered are not set by the PSC. Notwithstanding that fact, FPL accounts for the revenues and expenses associated with the provision of such services above-the-line. In that sense, the FPLS revenues and expenses are subject to Commission regulation because they are

Source: Reg # 56

46-10  
p1

Affiliate Audit  
Audit Request No. 56, Item No. 1

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2009 CS-Field Operations Charges to FPL Energy Services, Inc.

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FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

Title: CSFO Bus Unit Cost - FLES

| amount      |       | w_brc  |        |        |        | Grand Total |
|-------------|-------|--------|--------|--------|--------|-------------|
| w_eac       | sd_wo | 007834 | 036522 | 089710 | 089779 |             |
| 0401        | 239   |        |        |        |        |             |
|             | 241   |        |        |        |        |             |
|             | 273   |        |        |        |        |             |
|             | 329   |        |        |        |        |             |
|             | 2706  |        |        |        |        |             |
|             | 2830  |        |        |        |        |             |
|             | 4435  |        |        |        |        |             |
| 0401 Total  |       |        |        |        |        |             |
| 0625        | 239   | 0      |        |        |        | 0           |
|             | 2706  |        |        |        |        |             |
| 0625 Total  |       |        |        |        |        |             |
| 0629        | 239   |        |        |        |        |             |
|             | 2706  |        |        |        |        |             |
| 0629 Total  |       |        |        |        |        |             |
| 0646        | 241   |        |        |        |        |             |
|             | 273   |        |        |        |        |             |
|             | 4435  |        |        |        |        |             |
| 0646 Total  |       |        |        |        |        |             |
| 0648        | 239   |        |        |        |        |             |
|             | 2706  |        |        |        |        |             |
| 0648 Total  |       |        |        |        |        |             |
| 0811        | 239   |        |        |        |        |             |
|             | 2706  |        |        |        |        |             |
| 0811 Total  |       |        |        |        |        |             |
| 0814        | 239   |        |        |        |        |             |
|             | 241   |        |        |        |        |             |
|             | 273   |        |        |        |        |             |
|             | 2706  |        |        |        |        |             |
|             | 4435  |        |        |        |        |             |
| 0814 Total  |       |        |        |        |        |             |
| 0901        | 239   |        |        |        |        |             |
|             | 241   |        |        |        |        |             |
|             | 273   |        |        |        |        |             |
|             | 2706  |        |        |        |        |             |
|             | 4435  |        |        |        |        |             |
| 0901 Total  |       |        |        |        |        |             |
| 0902        | 2706  |        |        |        |        |             |
| 0902 Total  |       |        |        |        |        |             |
| Grand Total |       |        |        |        |        |             |

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Source: Leg # 56

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2



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Florida Power and Light Company  
Interview Schedule; Audit Request Nos. 23 and 30

Title: Interview-Field Coll.

B Maître

A B C D Day 1: September 8, 2010 E F

G H I J Day 2: September 9, 2010 K L

| Slot No. | Interview Time | Work Number        | Location G/O Tele | Employee          | Audit Request |
|----------|----------------|--------------------|-------------------|-------------------|---------------|
| 1        | 8:00 AM        | 305-228-5004       | Tele              | Kathleen Preshong | No. 23        |
| 2        | 8:20 AM        | 305-228-5004       | Tele              | Kathleen Preshong | No. 23        |
| 3        | 8:40 AM        | 305-228-5004       | Tele              | Kathleen Preshong | No. 23        |
| 4        | 9:00 AM        | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        |
| 5        | 9:20 AM        | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        |
| 6        | 9:40 AM        | 321-690-5233       | Tele              | Steve Wong        | No. 23        |
| 7        | 10:00 AM       | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        |
| 8        | 10:20 AM       | 561-640-2238       | Tele              | Greg Cope         | No. 23        |
| 9        | 10:40 AM       | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        |
| 10       | 11:00 AM       | 321-266-1158       | Tele              | Thomas Kunz       | No. 23        |
| 11       | 11:20 AM       |                    |                   |                   |               |
| 12       | 11:40 AM       |                    |                   |                   |               |
| 13       | 12:00 PM       |                    |                   |                   |               |
| 14       | 12:20 PM       |                    |                   |                   |               |
| 15       | 12:40 PM       |                    |                   |                   |               |
| 16       | 1:00 PM        | 386-254-2240 (Off) | Tele              | Dan Garcia        | No. 30        |
| 17       | 1:20 PM        | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        |
| 18       | 1:40 PM        | 305-552-2009       | G/O               | Alberto Mizrahi   | No. 23        |
| 19       | 2:00 PM        | 561-691-7867       | Tele              | Ana Lozada        | No. 23        |
| 20       | 2:20 PM        | 561-691-7867       | Tele              | Ana Lozada        | No. 23        |
| 21       | 2:40 PM        |                    |                   |                   |               |
| 22       | 3:00 PM        |                    |                   |                   |               |

| Slot No. | Interview Time | Work Number  | Location G/O Tele | Employee        | Request |
|----------|----------------|--------------|-------------------|-----------------|---------|
| 23       | 8:00 AM        | 954-327-3133 | Tele              | Mark Celesti    | No. 23  |
| 24       | 8:20 AM        | 954-327-3133 | Tele              | Mark Celesti    | No. 23  |
| 25       | 8:40 AM        | 954-327-3133 | Tele              | Mark Celesti    | No. 23  |
| 26       | 9:00 AM        | 386-254-2304 | Tele              | Michael Willems | No. 23  |
| 27       | 9:20 AM        |              |                   |                 |         |
| 28       | 9:40 AM        |              |                   |                 |         |
| 29       | 10:00 AM       | 954-382-1789 | Tele              | Vivian Ruggles  | No. 23  |
| 30       | 10:20 AM       | 954-382-1789 | Tele              | Vivian Ruggles  | No. 23  |
| 31       | 10:40 AM       | 305-552-2009 | G/O               | Alberto Mizrahi | No. 23  |
| 32       | 11:00 AM       |              |                   |                 |         |
| 33       | 11:20 AM       |              |                   |                 |         |
| 34       | 11:40 AM       |              |                   |                 |         |
| 35       | 12:00 PM       |              |                   |                 |         |
| 36       | 12:20 PM       |              |                   |                 |         |
| 37       | 12:40 PM       |              |                   |                 |         |
| 38       | 1:00 PM        |              |                   |                 |         |
| 39       | 1:20 PM        |              |                   |                 |         |
| 40       | 1:40 PM        |              |                   |                 |         |
| 41       | 2:00 PM        |              |                   |                 |         |
| 42       | 2:20 PM        |              |                   |                 |         |
| 43       | 2:40 PM        |              |                   |                 |         |
| 44       | 3:00 PM        |              |                   |                 |         |

Note: Hamlet Herrera is no longer employee with FPL

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Source: DRR # 22 and 23

A

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dit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1 36  
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Title: Customer's acct

A

Affiliate Audit Request No 36  
FPL

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

Title: customers acct

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Affiliate Audit Request No. 36  
FPL

Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

Title: customer's acct

gl  
10/5/10

CONFIDENTIAL

A

Affiliate Audit Request No. 36

SL  
10/5/10

Account No.

FPL

Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Title: cust. acct's

CONFIDENTIAL

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206



Title: Printing & Mailing  
(Confidential)

A B C

2009 Printing & Mailing of SAP Vendor Checks

| Month Incurred | Month Charged (JV) | Month Billed to FPLES | Description       | Work Order | Count | Rate | Total |
|----------------|--------------------|-----------------------|-------------------|------------|-------|------|-------|
| December       | January            | February              | SAP Vendor Checks | 3120       |       |      |       |
| January        | February           | March                 | SAP Vendor Checks | 3120       |       |      |       |
| February       | March              | April                 | SAP Vendor Checks | 3120       |       |      |       |
| March          | April              | May                   | SAP Vendor Checks | 3120       |       |      |       |
| April          | May                | June                  | SAP Vendor Checks | 3120       |       |      |       |
| May            | June               | July                  | SAP Vendor Checks | 3120       |       |      |       |
| June           | July               | August                | SAP Vendor Checks | 3120       |       |      |       |
| July           | August             | September             | SAP Vendor Checks | 3120       |       |      |       |
| August         | September          | October               | SAP Vendor Checks | 3120       |       |      |       |
| September      | October            | November              | SAP Vendor Checks | 3120       |       |      |       |
| October        | November           | December              | SAP Vendor Checks | 3120       |       |      |       |
| November       | December           | January               | SAP Vendor Checks | 0600       |       |      |       |

This was tested in 44-7/8

Source: DRR #28

49p3

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

YL  
9/16/10

Title: Printing of FPLES Gas  
(Confidential)

2009 Printing of FPLES Gas Bills  
44-7/9 44-7/10

| Month Incurred | Month Charged (JV) | Work Order | Printing |      |       | Payment Processing |      |       | Total Billed |
|----------------|--------------------|------------|----------|------|-------|--------------------|------|-------|--------------|
|                |                    |            | Count    | Rate | Total | Count              | Rate | Total |              |
| December       | January            |            |          |      |       |                    |      |       |              |
| January        | February           | 2831       |          |      |       |                    |      |       |              |
| February       | March              | 2831       |          |      |       |                    |      |       |              |
| March          | April              | 2831       |          |      |       |                    |      |       |              |
| April          | May                | 2831       |          |      |       |                    |      |       |              |
| May            | June               | 2831       |          |      |       |                    |      |       |              |
| June           | July               | 2831       |          |      |       |                    |      |       |              |
| July           | August             | 2831       |          |      |       |                    |      |       |              |
| August         | September          | 2831       |          |      |       |                    |      |       |              |
| September      | October            | 2831       |          |      |       |                    |      |       |              |
| October        | November           | 2831       |          |      |       |                    |      |       |              |
| November       | December           | 2831       |          |      |       |                    |      |       |              |

avg 11 mths

\* January - October (month incurred) were charged via a true up entry in December

A B C D E F G H

These costs were audited  
in section 44-7.  
FPL did not bill FPLES  
for 2008. Since they bill  
one month behind 2009  
only has 11 months

CONFIDENTIAL #79

49p4

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

YL  
9/15/10

KW  
10/4/10

Title: INVOICE-FPLES



FPL ENERGY SERVICES, INC.  
VALUE ADDED PRODUCTS (VAP)  
ATTN: Jose Miranda  
6001 Village Blvd.  
West Palm Beach, FL 33407

**INVOICE**  
(Confidential)

DATE: January 11, 2010  
CARMS Invoice: 821796

REMIT TO: FLORIDA POWER & LIGHT  
CARMS PROCESSING (PPC/GO)  
GENERAL MAIL FACILITY  
MIAMI, FL 33188-0001

| Account #146.906 / Customer # 116538    |                      | AMOUNT |
|-----------------------------------------|----------------------|--------|
| DESCRIPTION                             | CURRENT ACTIVITY     |        |
| PREVIOUS BALANCE                        | 2009 4 December 2009 |        |
| December Activity                       |                      |        |
| WORK ORDER CHARGES:                     |                      |        |
| Plus: FPLE charge back accrual reversal |                      |        |
| Less: Current Month Accruals-FPLE       |                      |        |
| PAYROLL:                                |                      |        |
| AT&T Trunk Seizure Invoices             |                      |        |
| Bill Statement Revenue                  |                      |        |
| Refund D&B Charges to FPL               |                      |        |
| EN SVC REIM LTD ADMN                    |                      |        |
| Exception Payroll:                      |                      |        |
| See Attached                            |                      |        |
| TOTAL CURRENT ACTIVITY                  |                      |        |
| PAYMENTS RECEIVED                       |                      |        |
| TOTAL AMOUNT DUE                        |                      |        |
| PAYMENT DUE 15 DAYS FROM INVOICE DATE   |                      |        |

Nelly Palma  
PREPARED BY:  
Nelly Palma  
ACG-GO 552-2091

A

B

Christine Randell  
REVIEWED BY:  
CHRISTINE RANDELL  
MANAGER  
COST MEASUREMENT AND ALLOCATION  
ACG-GO 552-3884

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x traced to EL99 acct.  
Translation Summary  
WP49-1  
2

Source: DMR#23

49-1

**B**  
 December (only) *10/10/09*

*De*  
 List of Service  
 costs

Title: Dec. 2009 cost

10.

work order

- 56 connect services
- 65 utilitygard cog exp
- 68 payment power
- 70 miami herald
- 72 power surge
- 75 bellsouth cog
- 76 sarasota herald
- 77 sarasota herald
- 81 appliance protection
- 82 appliance protection
- 83 scripps newspaper
- 84 scripps newspaper
- 204 surgeshield connect
- 206 directv in fples s
- 214 surgeshield connect
- 216 directv tv cog
- 220 FPLES laptops exp
- 231 FDN Communications
- 239 surgeshield smb sga
- 244 embarq sga expenses
- 245 commercial surgeshield
- 251 fdn communications
- 254 meter trnsfr switch
- 256 bradenton herald sgs
- 260 bradenton herald
- 265 meter trnsfr switch
- 266 smb surgeshield capi
- 268 embarq cost of goods
- 269 commercial surgeshield
- 272 cogs for verizon in
- 273 army corp energy sav
- 275 ATT business sg&a
- 276 lee county school Revenue
- 324 verizon sg&a in fple
- 330 dept of correc
- 331 cable product sales
- 351 indian river city
- 352 att business cogs
- 353 indian river city
- 354 lee county school
- 356 agency for persons w
- 358 reedy creek solar pr
- 360 solar business devel
- 360 solar business devel
- 361 cable product sales
- 364 us army reserve 90th
- 365 FPLES solar business
- 600 FPLES Accounting
- 1050 surgeshield capital
- 1055 surgeshield cog
- 1070 sun sentinel cogs ex

|       |  |      |
|-------|--|------|
| \$P1  |  | 68   |
| \$P2  |  |      |
| \$P3  |  | 72   |
| \$P4  |  |      |
| \$P5  |  | 82   |
| \$P6  |  |      |
| \$P7  |  | 1055 |
| \$P8  |  |      |
| \$P9  |  |      |
| \$P10 |  |      |
| \$P11 |  |      |
| \$P12 |  |      |
| \$P13 |  |      |
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| \$P15 |  |      |
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| \$P45 |  |      |
| \$P46 |  |      |
| \$P48 |  |      |
| \$P51 |  |      |
| \$P53 |  |      |
| \$P54 |  |      |



(49-2)

(49-1)  
 1

take out

Index

✓ Traced to Payment Coupon 49-1 P1

A

1201 miami herald  
1350 dac overhead sg&a  
2706 surgeshield expenses  
2830 admin expenses fpl-e  
2831 florida gas sg&a  
2845 bellsouth s&g admin  
2850 payment power work  
2851 powersurge selling  
2856 utility gard sg&a  
2872 sun sentinel expense  
3120 fap general administration  
4435 gen sales dev sg&a

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71

total work order 4435  
why does this schedule say total wo 4435  
when there is only one line item total with  
work order 4435.

49-1

doubled in the  
list take out



JRT DATE: 1/6/2010

FLORIDA POWER AND LIGHT COMPANY  
ER 99 ACCOUNT TRANSLATION SUMMARY  
PAYROLL CHARGE EXCEPTION REPORT FOR  
DECEMBER, 2009

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Title: \_\_\_\_\_

A

| LD5   | ACCOUNT | WO   | LOG | CMP | SEC | UG | SRG | RGH | EAC | DESCRIPTION                       | PLG  | Total Amount |
|-------|---------|------|-----|-----|-----|----|-----|-----|-----|-----------------------------------|------|--------------|
|       | 146906  | 0056 | 078 | 000 | 34  | 0  | 39  | 196 | 802 | 2009 Complaint handling - Payroll | 0000 |              |
|       | 146906  | 0081 | 078 | 000 | 34  | 0  | 39  | 196 | 802 | 2009 Complaint handling - Payroll | 0000 |              |
|       | 146906  | 2706 | 078 | 000 | 34  | 0  | 39  | 196 | 802 | 2009 Complaint handling - Payroll | 0000 |              |
|       | 146906  | 2851 | 078 | 000 | 34  | 0  | 39  | 196 | 802 | 2009 Complaint handling - Payroll | 0000 |              |
|       | 146906  | 2856 | 078 | 000 | 34  | 0  | 39  | 196 | 802 | 2009 Complaint handling - Payroll | 0000 |              |
| BRANL | 146906  | 0056 | 078 | 000 | 01  | 0  | 31  | T41 | 821 | Misc Earnings BRANL               | 8628 |              |
|       | 146906  | 2830 | 897 | 000 | 06  | 0  | 39  | 200 | 803 | Reclass May-Dec 2009 Payroll      |      |              |

X traced to invoice

49-1

Audit of Affiliated Transactions  
Dck# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

$\frac{49-1}{2}$  11

A B FPL C  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit, 10-207-4-1  
TYE 12/31/2009

GL  
10/5/10

Payment Coupon

General Mail Facility  
Miami, FL 33188-0001

/61013000000408726

Title:

Invoice

(Confidential)

B 01300 0000820131 2 4 01 01 01  
Please mail this portion with your check

|                              |                            |
|------------------------------|----------------------------|
| Cust. No.: 408726            | Inv. No.: 820131           |
| This Month's Charges<br>Past | Amount Due<br>This Invoice |

Make check payable to FPL in US funds and mail payment to address below

SCHOOL BOARD OF LEE COUNTY

3308 CANAL STREET  
FT MYERS FL 33916

FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001

Florida Power & Light Company  
INVOICE

Federal Tax ID#: 58-0247775

Customer Name and Address

SCHOOL BOARD OF LEE COUNTY

3308 CANAL STREET  
FT MYERS FL 33916

Customer Number: 408726

Invoice Number: 820131

Invoice Date: 12/16/2009

B 01300 0000820131 2 4 01 01 01  
Please Retain This Portion for your Records

CURRENT CHARGES AND CREDITS

Customer No: 408726 Invoice No: 820131

| DESCRIPTION                                                                 | QUANTITY | PRICE                                                              | AMOUNT |
|-----------------------------------------------------------------------------|----------|--------------------------------------------------------------------|--------|
| ARM-MISCELLANEOUS RECEIVABLE<br>CONSTRUCTION PROGRESS 4 @ 90%<br>COMPLETION | 1        |                                                                    |        |
| ARM-MISCELLANEOUS RECEIVABLE<br>CONSTRUCTION PROGRESS 4 @ 90%<br>COMPLETION | 1        |                                                                    |        |
| For Inquiries Contact:<br>DONNA CAMPBELL<br>Phone: (561) 681-3051           |          | Total Amount Due<br>This Month's Charges Past Due After 01/15/2010 |        |

Messages

49-1  
2  
CV 146.906

Florida Power & Light Company  
General Mail Facility  
Miami, FL 33188-0001

Source: DR12#28

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2  
P2

10:02:38 Monday, January 11, 2010

A

B

C

FPL

Audit of Affiliated Transactions

Dckt# 100077-EI, Audit# 10-207-4-1

TYE 12/31/2009

FEH5 FE0YH5P  
CO: 01

-CORRECTION AND ADJUSTMENT-  
JOURNAL VOUCHER

Title: Correction + Adj. 12/5/09

ACT CD: I SRC: 60 000 PAGE#: 0230 LDGR DT: 200912 SORT: (A/L/R)  
ACCRUAL REV: START: STOP: FREQ:  
RI# -ACCOUNT- STATUS: P CURR CYCLE: P USERID: DXJ0ZLU  
D/C WO ER CMP SEC/U LOC AMOUNT EAC DESCRIPTION  
D 146 906 078 REFUND D&B CHARGES TO FPL  
C 165 100 830 REFUND D&B CHARGES TO FPL

TOTALS; (+)DB: (-)CR:  
REMARKS: TO REFUND FPL FOR THEIR PORTION OF D&B CONTRACT THAT WAS COLLECTED IN  
DEC 2008 DUE TO RENEGOTIATION OF CONTRACT. SEE ATTACHED  
BUS-MO-CORR: DEC 2008  
ORIGINATOR: DENNIS JOHNSON LAST CHANGED: 2009-12-16-11.21.45  
NEXT TRAN:

49-1

49-1  
2 B

9:32:17 Monday, January 11, 2010

FPL  
Audit of Affiliated Transactio  
Dckt# 100077-El, Audit# 10-201-4-1  
TYE 12/31/2009

GL  
10/5/10

FEH5 FE0YH5P  
CO: 01

JOU Title: Journal Voucher 11/10 09:32:12  
INPUT SCREEN Confidential PAGE NO: 03 / 04

ACT CD: I SRC: 65 000 PAGE#: 0001 LDGR DT: 200912 SORT: (A/L/H)  
JVNO: 13 ACCRUAL REV: START: 2009-12-15 STOP: 2009-12-31 FREQ: M

| RI# | -ACCOUNT- | STATUS: P | CURR CYCLE: P | USERID: SGDOW2N |     |        |     |                           |
|-----|-----------|-----------|---------------|-----------------|-----|--------|-----|---------------------------|
| D/C | WO        | ER        | CMP           | SEC/U           | LOC | AMOUNT | EAC | DESCRIPTION               |
| C   |           |           | 926           | 110             | 001 |        | 760 | RCLS FPL DB SERP SVC COST |
| D   |           |           | 926           | 111             | 001 |        | 760 | RCLS FPL DB SERP SVC COST |
| C   |           |           | 926           | 110             | 001 |        | 760 | RCLS GRP DB SERP SVC COST |
| D   |           |           | 926           | 111             | 001 |        | 760 | RCLS GRP DB SERP SVC COST |
| D   | 4597      | 92        | 000           | 800             | 001 |        | 760 | GRP JV19 DB SERP PEN EXP  |
| C   |           |           | 234           | 300             | 999 |        | 760 | GRP JV19 DB SERP PEN EXP  |
| D   | 4597      | 92        | 000           | 800             | 001 |        | 760 | GRP JV36 DB SERP PEN INDV |
| C   |           |           | 234           | 300             | 999 |        | 760 | GRP JV36 DB SERP PEN INDV |
| D   |           |           | 146           | 880             | 999 |        | 756 | NEXTERA REIM LTD INC&ADMN |
| D   | 0600      | 99        | 000           | 220             | 897 |        | 756 | EN SVC REIM LTD ADMN      |

TOTALS: (+)DB: (-)CR:  
REMARKS: RECORD PENSION BENEFIT, POSTRET EXP, SERP EXP & ASSOC SVC COSTS.  
RECORD FAS112 EST EXP. RECORD I/C ENTRIES W/ FPL GROUP FOR PENSION AND POST  
RETIREMENT AND SERP.  
ORIGINATOR: STINA DALY  
LAST CHANGED: 2010-01-06-22.13.34  
NEXT TRAN: \_\_\_\_\_

A

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X traced to invoice

SOURCE: DRR# 28

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2 Pg

Affiliate Audit  
Audit Request No.

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

WJ  
10/15/10  
6L

Title: Printing/Mailing Charges

A B C D E F G  
2009 Printing & Mailing of FPLES products listed on utility bill  
FPLES - 1 product 6 lines  
FPLES - 2 products 9 lines

2009 Payment Processing of FPLES products listed on utility bill  
FPLES cost per line for 1 product (3 lines) 49-28 \$  
FPLES cost per line for 2 products (5 lines) 1 \$

49-3p

|                |               |            | Printing & Mailing |      |       | Payment Processing |      |       | Grand Total | Total By Work Order |
|----------------|---------------|------------|--------------------|------|-------|--------------------|------|-------|-------------|---------------------|
| Month Incurred | Month Charged | Work Order | Count              | Rate | Total | Count              | Rate | Total |             |                     |
| December       | January       | 0065       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0065       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0065       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0065       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0068       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0072       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0072       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0082       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 0217       |                    |      |       |                    |      |       |             |                     |
| December       | January       | 1055       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0065       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0065       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0065       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0065       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0068       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0072       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0072       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0082       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 0217       |                    |      |       |                    |      |       |             |                     |
| January        | February      | 1055       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0065       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0065       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0065       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0065       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0068       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0072       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0072       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0082       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 0217       |                    |      |       |                    |      |       |             |                     |
| February       | March         | 1055       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0065       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0065       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0065       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0065       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0068       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0072       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0072       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0082       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 0217       |                    |      |       |                    |      |       |             |                     |
| March          | April         | 1055       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0065       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0065       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0065       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0065       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0068       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0072       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0072       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0082       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 0217       |                    |      |       |                    |      |       |             |                     |
| April          | May           | 1055       |                    |      |       |                    |      |       |             |                     |

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IX traced to ER 99 Acct. Translation Summary 49-28

49-28



Affiliate Audit  
Audit Request No. 28

| A              | B             | C          | D                  | E    | F     | G                  | H    | I     | J           | K                   |
|----------------|---------------|------------|--------------------|------|-------|--------------------|------|-------|-------------|---------------------|
| Month Incurred | Month Charged | Work Order | Printing & Mailing |      |       | Payment Processing |      |       | Grand Total | Total By Work Order |
|                |               |            | Count              | Rate | Total | Count              | Rate | Total |             |                     |
| May            | June          | 0065       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0065       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0065       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0065       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0068       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0072       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0072       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0082       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 0217       |                    |      |       |                    |      |       |             |                     |
| May            | June          | 1055       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0065       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0065       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0065       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0065       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0068       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0072       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0072       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0082       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 0217       |                    |      |       |                    |      |       |             |                     |
| June           | July          | 1055       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0065       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0065       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0065       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0065       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0068       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0072       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0072       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0082       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 0217       |                    |      |       |                    |      |       |             |                     |
| July           | August        | 1055       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0065       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0065       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0065       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0065       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0068       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0072       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0072       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0082       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 0217       |                    |      |       |                    |      |       |             |                     |
| August         | September     | 1055       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0065       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0065       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0065       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0065       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0068       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0072       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0072       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0082       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 0217       |                    |      |       |                    |      |       |             |                     |
| September      | October       | 1055       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0065       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0065       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0065       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0065       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0068       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0072       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0072       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 0082       |                    |      |       |                    |      |       |             |                     |

Affiliate Audit  
Audit Request No. 28

| A              | B             | C          | D                  | E    | F     | G                  | H    | I     | J           | K                   |
|----------------|---------------|------------|--------------------|------|-------|--------------------|------|-------|-------------|---------------------|
|                |               |            | Printing & Mailing |      |       | Payment Processing |      |       | Grand Total | Total By Work Order |
| Month Incurred | Month Charged | Work Order | Count              | Rate | Total | Count              | Rate | Total |             |                     |
| October        | November      | 0217       |                    |      |       |                    |      |       |             |                     |
| October        | November      | 1055       |                    |      |       |                    |      |       |             |                     |
| November       | December      | 0065       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0065       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0065       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0065       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0068       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0072       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0072       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0082       | 49-3               |      |       |                    |      |       |             |                     |
| November       | December      | 0217       |                    |      |       |                    |      |       |             |                     |
| November       | December      | 1055       | 49-3               |      |       |                    |      |       |             |                     |
| total          |               |            |                    |      |       |                    |      |       |             |                     |

7

2(A)

49-1  
1

See source documentation for count on wp 49-3.

(A) traced to wp 49-3 p3

(B)

(C) traced to wp 49-3 p4

49-2 p3

lw  
10/6/10  
YL  
10/6/10

Title: Bills 2008-2010

1 COMPANY: FPL  
2 TITLE: BILLS FOR 2010 (NUMBER OF LINES)  
3 PERIOD: TYE 12/31/2010  
4 DATE: OCTOBER 6, 2010  
5 AUDITOR: GABRIELA LEON  
6 WORKPAPER #:

*confidential*

7

AUGUST 2008 BILL

8 1 PRODUCT

9  
10

- 1 Billing for Services and Products
- 2 [REDACTED]
- 3 Sales tax
- 4 Discretionary tax
- 5 For Program Call 1-800-xx
- 6 Total Services and Products 6 lines one product

The company explained that for two products  
the additional lines for billing and printing  
would be 3 lines

- 7 Additional Product 9 lines two products
- 8 Sales Tax
- 9 For Program call 1-800-xx

2010 BILLS

BILL FOR ZIP CODE 33188

1 PRODUCT

- 1 Billing for services and products
- 2 FPLES Appliance Protection Plus
- 3 Sales tax
- 4 For Program call 1-800-xxx
- 5 Total Services and Products

BILL FOR ZIP CODE 33174

1 PRODUCT

- 1 Billing for services and products
- 2 FPLES Payment Power Program
- 3 For Program call 1-800-xxx
- 4 Total Services and Products

BILL FOR ZIP CODE 33177

1 PRODUCT

- 1 Billing for services and products
- 2 FPLES Surgeshield Protection
- 3 Sales Tax

49-2  
P8  
Pn

**CONFIDENTIAL**

KW  
 10/5/10  
 YC  
 9/21/10

Title: Billing & Mailing 2009

A B C D E F G

Reconciliation of Marketing Program Billing Summary Report v3 to Audit Document #28 Printing and Mailing Count  
 As of November 2009

| Marketing Programs | Marketing Billing<br>Summary Report v3<br>System Document | T/M<br>for<br>p1 | Allocation Refer<br>to note 1 | "Other " Refer<br>to note 1 | Audit Document<br>#28 Print and<br>Mailing Count | T/M<br>for<br>p3 |
|--------------------|-----------------------------------------------------------|------------------|-------------------------------|-----------------------------|--------------------------------------------------|------------------|
| PP/PS              |                                                           | a                | 0%                            |                             |                                                  | a                |
| PS                 |                                                           | b                | 40%                           |                             |                                                  | b                |
| UG                 |                                                           | c                | 5%                            |                             |                                                  | c                |
| UG/PP              |                                                           | d                | 0%                            |                             |                                                  | d                |
| UG/PS              |                                                           | e                | 3%                            |                             |                                                  | e                |
| UG/PP/PS           |                                                           | f                | 0%                            |                             |                                                  | f                |
| APP/AG             |                                                           | g                | 3%                            |                             |                                                  | g                |
| SS                 |                                                           | h                | 49%                           |                             |                                                  | h                |
| Sub-total          |                                                           |                  | 100%                          |                             |                                                  |                  |
| PP Not Allocated   |                                                           | i                |                               |                             |                                                  |                  |
| Other              |                                                           | j                |                               |                             |                                                  |                  |
| Total              |                                                           | k                |                               |                             |                                                  |                  |

49-283

49-283

Note 1: The Marketing Program Billing Summary Report v3 (system document) generated a total of [redacted] line items for Marketing Programs which agrees to the support documentation provided in Audit Question #28 for Printing & Mailing Count. The system document contains an "Other" category, which is allocated on a weighted average basis to the programs (except for Payment Power, which was planned to be discontinued).

49-3  
 1

49-3 P<sub>1</sub>

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

YC  
10/5/10

*Confidential*

Title: *Printing + Billing*

| Month Incurred | Month Charged | Work Order | Printing & Mailing |       |       | Payment Processing |       |       | Grand Total | Total By Work Order |
|----------------|---------------|------------|--------------------|-------|-------|--------------------|-------|-------|-------------|---------------------|
|                |               |            | Ref Count          | Rate  | Total | Count              | Rate  | Total |             |                     |
| October        | November      | 0217       |                    | 0.113 |       |                    | 0.058 |       |             |                     |
| October        | November      | 1055       |                    | 0.113 |       |                    | 0.058 |       |             | 18,923.63           |
| November       | December      | 0065       |                    | 0.113 |       |                    | 0.058 |       |             |                     |
| November       | December      | 0065       |                    | 0.170 |       |                    | 0.097 |       |             |                     |
| November       | December      | 0065       |                    | 0.170 |       |                    | 0.097 |       |             | 3,344.26            |
| November       | December      | 0065       |                    | 0.170 |       |                    | 0.097 |       |             | 2,937.75            |
| November       | December      | 0068       |                    | 0.113 |       |                    | 0.058 |       |             |                     |
| November       | December      | 0072       |                    | 0.113 |       |                    | 0.058 |       |             |                     |
| November       | December      | 0072       |                    | 0.170 |       |                    | 0.097 |       |             | 14,147.80           |
| November       | December      | 0082       |                    | 0.113 |       |                    | 0.058 |       |             | 962.43              |
| November       | December      | 0217       |                    | 0.113 |       |                    | 0.058 |       |             |                     |
| November       | December      | 1055       |                    | 0.113 |       |                    | 0.058 |       |             | 17,258.62           |

15 A B C D E F G H ~~I~~ J K

count  
B/4

rate  
B/4

15 J =  $\sum (a \text{ thru } i) =$  [redacted]  
(49-38)

Request 28

Affiliate Audit  
Audit Request No. 44, Item No. 1

49-3 p2



A B C D E F G

# Billing & Mailing Costs Utility Bills

Costs incurred by customer billing to print and mail an FPL utility bill are accumulated as a per bill cost for each item, costs include loaded payroll, paper and envelopes, equipment maintenance and supplies, software, equipment cost, space usage and postage. This total per bill cost is then divided by the number of lines on a standard FPL utility bill to determine a per line cost that is used to charge FPLES for each product they charge FPL customers on the FPL utility bill.

| 2008 YTD average based on Jan - Jul actual counts of billing pages (each "sheet" of paper holds 2 "billing pages") | Annually   |           |            |           |
|--------------------------------------------------------------------------------------------------------------------|------------|-----------|------------|-----------|
|                                                                                                                    | Printed    |           | Inserted   |           |
|                                                                                                                    | High Speed | MICR 1572 | High Speed | Table Top |
| Utility bills                                                                                                      | (A)        |           |            |           |
| SAP Vendor Checks                                                                                                  |            |           |            |           |
| Payroll Checks                                                                                                     |            |           |            |           |

Total Transactions  
57,117,048

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

Title: Printers & Mailing

## Allocated Costs

Yearly / Unit  
Cost Utility Bills

Personnel Cost - Includes payroll loadings\*

|                          |  |  |
|--------------------------|--|--|
| (6) Inserters/Operators  |  |  |
| (3) Mail Prep            |  |  |
| (2) Print Room Operators |  |  |
| Supervisor               |  |  |
| Personnel Cost per bill  |  |  |

Forms - Unit costs all per 1,000 units

|                                                  |  |  |
|--------------------------------------------------|--|--|
| Mailing Envelopes (1634w)                        |  |  |
| Return Envelopes (1635r)                         |  |  |
| Mailing Envelopes (1605)                         |  |  |
| Freight envelopes (90,000 per pallet)            |  |  |
| Paper (Workflow One) - 2 bills printed per sheet |  |  |
| Paper (420N)                                     |  |  |
| Freight & tax (420N) paper (90,000 per pallet)   |  |  |
| Forms Cost per bill                              |  |  |

Maintenance - Yearly Costs

|                                             |  |  |
|---------------------------------------------|--|--|
| High-Speed Inserters (Pitney Bowes APS 22K) |  |  |
| Table-top Inserter                          |  |  |
| (2) High Speed Printers                     |  |  |
| (2) MICR 1572 Printers                      |  |  |
| High Speed Printer Usage Fee - Per 100 ft.  |  |  |
| Maintenance Cost per bill                   |  |  |

Printer Supplies - Unit costs

|                        |  |  |
|------------------------|--|--|
| Developer - High speed |  |  |
| Toner - High speed     |  |  |
| Toner - MICR 1572      |  |  |
| Supplies Cost per bill |  |  |

Software/Disaster Recovery - Yearly Costs

|                        |  |  |
|------------------------|--|--|
| Mail Guard - Dr. Site  |  |  |
| All software           |  |  |
| Software Cost per bill |  |  |

Equipment Cost (Includes property tax, property insurance, cost of capital and depreciation)

|                                             |  |  |
|---------------------------------------------|--|--|
| (3) High speed Inserters                    |  |  |
| (3) High-Speed Printers - Fully Depreciated |  |  |
| (2) MICR Printers                           |  |  |
| Equipment Cost per bill                     |  |  |

Space Usage

|                           |  |  |
|---------------------------|--|--|
| GO Sq. Ft.***             |  |  |
| Rate                      |  |  |
| Annual Charge             |  |  |
| Total Space Cost per bill |  |  |

Postage - Average for 1 oz <

|                             |  |  |
|-----------------------------|--|--|
| Total Postage Cost per bill |  |  |
|-----------------------------|--|--|

Special Handling

|                                      |  |  |
|--------------------------------------|--|--|
| 2 Operators                          |  |  |
| Maintenance - Bursters/Trim Vac      |  |  |
| Maintenance - Meter Machines         |  |  |
| Maintenance - Folder                 |  |  |
| Total Special Handling cost per bill |  |  |

Total Cost per bill

# of lines per standard FPL invoice

2009 Cost per line

|                         |  |  |
|-------------------------|--|--|
| FPLES - Product 6 lines |  |  |
| FPLES - Product 3 lines |  |  |

\*Every additional product adds 3 lines to base product number of lines\*

\* Payroll Loadings include Non-Productive Time, Administrative & General Payroll and Expense, Pension, Welfare, Taxes and Insurance. The overhead payroll loading rate is the latest final approved rate as of Jan 2008.

\*\*\*Square Footage includes Area Building Maintenance & Management, Property Insurance, Electricity Usage

(A) Per last Rate Case Docket #080677-El  
Audit Request No. 44, Item No. 2

Affiliate Audit  
Audit Request No. 44, Item No. 2

49-3 p3

Index  
J footed

GL 10/5/10

# Cost of Processing a Utility Payment

Title: Cost of Processing

FPLES utilizes the FPL utility bill to bill customers participating in some of FPLES' products and services, FPL also receives the payment for these products and services and therefore must charge FPLES for their portion of the costs associated with processing the payment received. All costs incurred by the FPL payment processing center, including loaded payroll and direct expenses, space usage, system maintenance, are totaled and divided by the number of charge lines (electric service, storm charge, gross receipts tax, franchise charge, utility tax) to come up with a per line cost of processing a utility bill payment. This per line cost is then charged to FPLES based on how many additional charge lines are added to the utility bill per FPLES product or service.

## 2007 Payment Processing Center Actual Cost Data

Direct Payroll Cost

Payroll Loadings\*

Total Payroll Cost

Maintenance Cost

Other Expenses

Space Usage\*\*  
Sq Ft. 14,971.60  
GO Cost/sq.ft 20.00 (A)

Total Payment Processing Center Costs

/ Number of Transactions

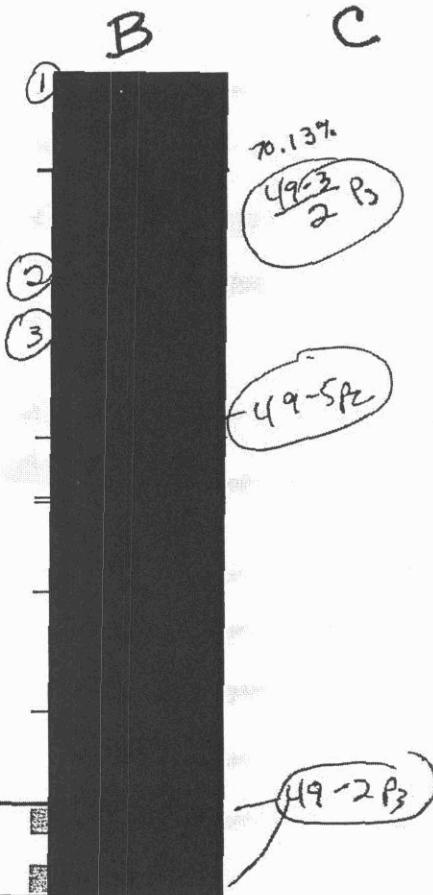
Total Cost per Transaction for 2009

/ # of standard electric use charge lines per current FPL invoice:

FPL payment processing transaction cost per line

FPLES cost per line for 1 product (3 lines)

FPLES cost per line for 2 products (5 lines)



• Payroll Loadings include Non-Productive Time, Administrative & General Payroll and Expense, Pension, Welfare, Taxes and Insurance. The overhead payroll loading rate is the latest final approved rate as of Jan 2008.

(A) Per last Rate Case, Docket 080477-EI, WP60

\*\*Square Footage includes Area Building Maintenance & Management, Property Insurance, Electricity Usage

$$\Sigma (1-3) = \text{[redacted]}$$

Total costs from processing dept. in 2009 are [redacted] (wp 49-4 P1)  
They don't include the loadings for payroll taxes, benefits & admin costs that are added on here or the space allocated here. Payroll in 2007 appears to be lower than 2009 payroll which was [redacted] in 2009. (wp 49-4)  
However, total costs appear close.

49-384

KW  
10/5/10  
9/21/10

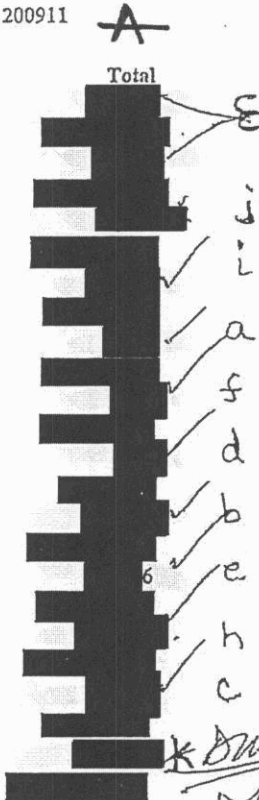
# Marketing Program Billing Summary Report v3

Lines Printed and Total Dollars Billed  
Print Date: Sunday, December 6, 2009

Title: Billing Summary

Billing Month: 200911

AG Only  
AW Only  
Other  
PP Only  
PP&PS  
PP&PS&UG  
PP&UG  
PS Only  
PS&UG  
SS Only  
UG Only  
Total



$\$ = 5158 = g$

12/7/09

The letters c-j are FPL's tick marks.

Source: DRA # 44

Affiliate Audit  
Audit Request No. 44, Item No. 1

49-3  
1 31

**2008 High Speed Inserting Cost - Simplex Printing No Special Handling Cost**

**Scenario 1 - Forms (paper, envelopes) and FULL Payroll Loader**

Provided by: Sue Reed, Customer Service 8/14/2008

The assumption for this cost is based on all documents being inserted on High speed equipment and three pages or less per envelope.

Assumes purchase of 3,000,000 envelopes - Mailing/Return 3,000,000 sheets of 24lb paper 1 to 4 pages per envelope

2008 Year to Date Avg (Jan - July) for pieces, envelopes, sheets      Monthly      Annually      Sheets

Average number of billing pages printed per month      28,494,000

Average number of envelopes inserted per month

| Personnel Cost (loaded with 2008 ST 70.13%)   |         |                          |       |
|-----------------------------------------------|---------|--------------------------|-------|
|                                               | Monthly | Annual                   | Total |
| 6 Inserter Operators + Lead Oper              |         | (salaries/billing pages) | Total |
| 2 Print Room Operators                        |         | (salaries/billing pages) | Total |
| 3 Mail Prep + Stop Time                       |         | (salaries/billing pages) | Total |
| Loaded Management Costs (Supervisor) per year |         |                          |       |

| Forms                                                                        |  |                                             |       |
|------------------------------------------------------------------------------|--|---------------------------------------------|-------|
| Envelopes                                                                    |  |                                             | Total |
| Mailing Envelope 1634W                                                       |  | Cost per 1000 Envelopes                     | Total |
| Return Envelope 1635R                                                        |  | Cost per 1000 Envelopes                     | Total |
| Paper                                                                        |  |                                             | Total |
| Workflow One                                                                 |  | Cost per 1000 Sheets/2 to get cost per page | Total |
| 24lb White Woven (14 7/8 X 11 Cut in half to produce 2 individual documents) |  |                                             |       |

| Maintenance                                             |                                                       |                           |       |
|---------------------------------------------------------|-------------------------------------------------------|---------------------------|-------|
| Inserters                                               | Annual                                                |                           | Total |
| Pitney Bowes Inserter                                   | 12 months                                             | 56,988,000 pages per year | Total |
| Printers                                                | Annual                                                |                           | Total |
| Usage Fee                                               | per 100 ft (\$0.33 / 100 / 12 inches X 11 inches)     |                           | Total |
| Maintenance                                             | 3 Printers per yr 2 printers used full time for bills |                           | Total |
| Roll Systems Maintenance is part of the IBM overall EMA |                                                       |                           |       |

| Printer Supplies                        |              |                              |       |
|-----------------------------------------|--------------|------------------------------|-------|
| Developer                               | per CTN of 2 | Avg Footage 1.5 million Feet | Total |
| One Container per refill                |              |                              | Total |
| Toner                                   |              | Avg Footage 35,000 Feet      | Total |
| Two Containers of toner used per refill |              |                              | State |
| Sales Tax                               |              |                              |       |

| Software/Disaster Recovery Qtrly Fee                                              |             |  |  |
|-----------------------------------------------------------------------------------|-------------|--|--|
| MailGard - Dr Site                                                                | Monthly Fee |  |  |
| All Software listed below for bill print creation, address cleansing, and sorting |             |  |  |

| Equipment Cost (Depreciation, ROI, T&I)- updated July 2008 |                     |             |             |                   |  |
|------------------------------------------------------------|---------------------|-------------|-------------|-------------------|--|
|                                                            | Purchase Price      | Useful Life | Annual Depr | Total Annual Cost |  |
| 3 Pitney Bowes APS Inserters                               | 185% of NBV - Yr. 1 | 7 years     |             |                   |  |
| Property Taxes                                             | 1.85% of Depr.      |             |             |                   |  |
| Property Insurance                                         | 0.06% of Depr.      |             |             |                   |  |
| Cost of Capital                                            | 10.93% of NBV       |             |             |                   |  |

| Space Usage - Updated July 2008                                                                         |       |      |               |
|---------------------------------------------------------------------------------------------------------|-------|------|---------------|
| Space of Inserting, Bursting, Mail Handling Area, Shared Management                                     |       |      |               |
| GO Square Feet                                                                                          | Sq Ft | Rate | Annual Charge |
| 13,827.80                                                                                               |       |      |               |
| Square Footage includes (Area Building Maintenance & Management, Property Insurance, Electricity usage) |       |      |               |

| Postage Cost                                                      |  |
|-------------------------------------------------------------------|--|
| 2008 Avg (Jan - Jul) Actual Postage Cost per bill & 1 oz envelope |  |

| Special Handling                                      |            |
|-------------------------------------------------------|------------|
| Special Handling (payroll loaded with 2008 ST 70.13%) | SpHd Total |
| Biweekly                                              | Annual     |
| 2 Operators                                           |            |
| Maintenance Cost for Bursters/Trim Vac                |            |
| Maintenance Meter Machines                            |            |
| Maintenance Folder                                    |            |

A B C D E F

Affiliate Audit  
Audit Request No. 52

Confidential

Cost for one simplex billing page, one return envelope, one return envelope, postage

# of lines per standard current FPL invoice (approved by Sue Reed 7/26/07)

2008 cost per invoice line

|                               | # of lines |
|-------------------------------|------------|
| FPLES - 1 product # of lines  | 6          |
| FPLES - 2 products # of lines | 9          |

49-3B

49

| FPL Bills per year: | # | Total Cost Billed |
|---------------------|---|-------------------|
| 2007                |   |                   |
| 2008                |   |                   |
| 2009                |   |                   |

4) DR Cost  
monthly fee \$9,081.50  
divided by pages per month

2008  
Software  
Metavante  
Group1  
anchor  
Ncoalink  
Total  
Yr Bills

[Redacted]

Insertor Maint

[Redacted]

Base  
Tax  
Dade  
Maint Total

Insertor Purchase  
3 Units -

[Redacted]

Above includes Tax  
and Freight

Deprecation Per Yr based on 5yr

[Redacted]

Loaded Management Costs per PA ( Manager, Administrative, Supervisor) per year

1) NEED POSTAGE COST

2) NEED SPACE USAGE TO FACTOR IN ELECTRICITY, PROP. MT, PROP TX.,

Possibly

3) Special Handling

|                                        | SpHd - SumBill |
|----------------------------------------|----------------|
| Special Handling                       |                |
| 2 Operators                            |                |
| Maintenance Cost for Bursters/Trim Vac |                |
| Maintenance Meter Machines             |                |
| Maintenance Folder                     |                |
| Postage average per envelope           |                |

Source: DRR #52

49-3 p2  
2



A

Florida Power & Light Company  
 Affiliate Billing Rate  
 Forecasted for the Year Ended December 2008

Last Updated: 2/27/2008  
 Complete: Yes  
 Approved: Yes

| Line | Description of Rate Component | Loading Rate | Calc | Amount |
|------|-------------------------------|--------------|------|--------|
|------|-------------------------------|--------------|------|--------|

COMPONENTS OF RATE

|   |                               |        |       |  |
|---|-------------------------------|--------|-------|--|
| A | PRODUCTIVE PAYROLL            |        |       |  |
| B | NON-PRODUCTIVE                | 21.74% | OF A  |  |
| C | TOTAL PAYROLL PROD + NON PROD |        | A + B |  |
| D | A & G PAYROLL                 | 11.72% | OF C  |  |
| E | TOTAL PAYROLL                 |        | C + D |  |
| F | TAXES & INSURANCE             | 7.83%  | OF E  |  |
| G | PENSION & WELFARE             | 7.36%  | OF E  |  |
| H | A & G EXPENSES                | 11.06% | OF C  |  |
| I | BILLING RATE / AMOUNT         |        |       |  |

RECAP

|   |                                |         |
|---|--------------------------------|---------|
| I | BILLING AMOUNT                 | I       |
| A | PRODUCTIVE PAYROLL             | A       |
| J | LOADING AMOUNT                 | (I - A) |
| J | LOADING AMOUNT                 | J       |
| A | DIVIDED BY: PRODUCTIVE PAYROLL | A       |
| K | EQUALS: BILLING RATE           | (J / A) |

49-384

Affiliate Audit  
 Audit Request No. 52

Source: DRR-#52 Confidential

49-3  
 2 P3

CONFIDENTIAL

FPL  
Audit of Affiliated Transactions  
Dkt# 100077-EL, Audit# 10-207-4-1  
TYE 12/31/2009  
Title: Summary Billing Inserts

KW 10/5/10  
YX 10/5/2010

1 Florida Power and Light (FPL) provided all the billing inserts and the rate per thousand  
2 inserts for year ended 2009 (WP 50-1 and 50-1/1 to 12). Except for the [REDACTED] and  
3 [REDACTED] inserts, all other inserts were within the price range of \$10.00 to \$13.00 per  
4 1,000. Staff randomly selected the inserts and requested FPL to provide the number of  
5 the inserts for the particular month (WP 50-2).

6 The costs for [REDACTED] (per 1,000) and [REDACTED] (per 1,000) inserts  
7 were higher due to the substantial content of the inserts, which weigh more than the  
8 billing inserts from other third parties because of the way FPLES trues up the Broker Fee  
9 (WP 50-2). The total charges for 1,000 [REDACTED] inserts were [REDACTED]  
10 allocated to [REDACTED] allocated to Florida Power & Light Energy Services  
11 (FPLES)). The actual paid amount to FPL was rounded to \$21.50 (WP 50-2). Similarly,  
12 the total charges for 1,000 [REDACTED] inserts were [REDACTED] allocated to [REDACTED] and  
13 [REDACTED] allocated to FPLES. The actual amount paid to FPL was rounded to \$26.00 (WP  
14 50-2).

15 The printing of the [REDACTED] and [REDACTED] inserts is prepared by [REDACTED]  
16 while the folding and inserting are performed by the advertising services of [REDACTED]  
17 [REDACTED]. The rates and commission structure are outlined in WP 50-3/4 p. 9:

- 18 A. 70% of the gross dollar CPM will be paid to Florida Power & Light as the  
19 program owner.  
20 B. 20% of the gross dollar CPM will be paid to qualified brokers bringing in  
21 third party advertising (who is also [REDACTED])  
22 C. 10% of the gross dollar CPM will be paid to [REDACTED] as manager.

23 Due to the restriction of time, we did not obtain how much it cost FPL to insert the  
24 PowerSurge and the SurgeShield inserts.

25 Below are the costs estimated based on the information on WP 49-3 p. 2:

- 26 1. Insert Machine fee [REDACTED]  
27 2. Insert Labor [REDACTED]  
28 Total [REDACTED]

29 The postage covers both the billing statements and the inserts and is considered as an  
30 incremental cost. These costs are less than the rate charged to FPLES. In addition, we do  
31 not believe FPL would charge the other costs less if the rates were not higher than cost.  
32 We compared these rates to other companies that placed the billing inserts in the billing  
33 statements. The comparable rates charged by FPL are lower than the charges from FPL  
34 to FPLES.

CONFIDENTIAL

WP 50

Title: Billing Inserts

KW  
10/5/10

CONFIDENTIAL

N  
9/22/2010

2009 Bill Statement Advertising - Insert Fees

| A<br>Month | B<br>Insert       | C<br>Rate per thousand inserts |
|------------|-------------------|--------------------------------|
| January    | Cushman           |                                |
| January    | Geico             |                                |
| January    | Luscinia          |                                |
| February   | Equifax           | 50-2/1                         |
| February   | JCP               |                                |
| February   | Luscinia          |                                |
| March      | Geico             |                                |
| March      | JCP               |                                |
| March      | Luscinia          |                                |
| April      | Geico             |                                |
| April      | Luscinia          |                                |
| May        | DS Water          | 50-2/1                         |
| May        | FPLES             | (50-3)                         |
| June       | FPLES             |                                |
| July       | Geico             |                                |
| July       | Luscinia          |                                |
| August     | Luscinia          |                                |
| August     | FPLES Surgeshield |                                |
| September  | FPLES PowerSurge  |                                |
| October    | ADT               | 50-2/1                         |
| October    | Geico             |                                |
| October    | Hales Grove       |                                |
| November   | Cushman           |                                |
| November   | FPLES             |                                |
| December   | Hales Grove       |                                |
| December   | Jackson Hewitt    | 50-2/1                         |
| December   | Luscinia          |                                |

50-1/1  
50-1/2  
50-1/3  
50-1/4  
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50-1/6  
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50-1/8  
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50-1/11  
50-1/12

44-12  
→ 44-12  
1

44-8/1  
44-8/1

PBC

50-1

Title: Billing Inserts

Florida Power & Light Company  
Docket No. 100077  
Audit Request No. 60  
Interrogatory No. 1  
Page 1 of 2

CONFIDENTIAL

Q.

Per Table 1

1. Please provide the number of inserts for the selected months.

Per Table 2

2. Please provide the support documentation showing the calculation of the rate for the selected items.

3. Is FPLES paying for their billing inserts?

4. If so, please provide the documentation for this.

5. Also, please show if the rate is comparable to what other companies are paying FPL for their own billing inserts.

A.

1. Below are the number of one panel inserts for the selected months.

|    | Month    | Insert         | Number of One Panel Inserts | Rate per 1,000 Insert |
|----|----------|----------------|-----------------------------|-----------------------|
| 2  | February | Equifax        | X                           |                       |
| 3  | February | JCP            |                             |                       |
| 4  | February | Luscinia       |                             |                       |
| 5  | May      | DS Water       |                             |                       |
| 6  | October  | ADT            |                             |                       |
| 7  | October  | GEICO          |                             |                       |
| 8  | October  | Hales Grove    |                             |                       |
| 9  | November | Cushman        |                             |                       |
| 10 | December | Jackson Hewitt |                             |                       |
| 11 |          |                |                             |                       |

50 12 2. The rate that FPLES pays FPL is calculated using three variables: 1) the type of insert, 2) weight of the insert, and 3) the market-based pricing arrangement outlined in the contract between FPL and the third party advertising broker, [REDACTED]. As stated in the contract between [REDACTED] and FPL, the broker compensates FPL 70% of the fee they receive from their advertiser. To ensure that FPLES pays FPL full market price, FPLES compensates FPL the same total rate that the advertisers would have paid the broker. Refer to attachment [REDACTED] for rate information.

18 As illustrated in the table below, an advertiser would pay the third party advertising broker [REDACTED] per 1,000 inserts for a 0.10 ounce, two/three panel insert type. The broker would retain 30% or [REDACTED] and compensate FPL the balance or [REDACTED]. For a like insert of like weight, FPLES would pay FPL the full market rate of [REDACTED] rounded up to an even \$21.50. The table below also includes the details for the second item on table 2 of the audit question.

| Rate Third Party Advertiser Pays FPL for Inserts | Estimated Weight | Rate FPLES Pays FPL for Inserts |
|--------------------------------------------------|------------------|---------------------------------|
|                                                  |                  |                                 |

Source: DR#60

50-2 P.1

|    |      |                      |        |                        |              |
|----|------|----------------------|--------|------------------------|--------------|
| 1  | (50) | ██████ for two/three | .10 oz | ██████ for             | Prokage fee  |
| 2  |      | panel insert         |        | two/three panel        | ██████ x 30% |
| 3  |      |                      |        | insert. (1) Final Rate |              |
| 4  |      |                      |        | paid to FPL is         |              |
| 5  |      |                      |        | \$21.50                |              |
| 6  | (50) | ██████ for two/three | .15 oz | ██████ for             | ██████ x 30% |
| 7  |      | panel insert         |        | two/three panel        |              |
| 8  |      |                      |        | insert.                |              |
| 9  |      |                      |        | (1) Final Rate paid    |              |
| 10 |      |                      |        | to FPL is \$26.00      |              |

(1) FPLES rounds-up the final rate that is paid to FPL.

3. Yes, FPLES pays for its inserts.

4. Refer to attachment "Support for Question 60 Item 4". The attachment includes the journal entries that record the receivable from FPLES on FPL's general ledger and the payable to FPL on FPLES general ledger. The amount of the PowerSurge payable to FPL was recorded on FPLES general ledger via the bill issued to FPLES' external partner, who is responsible for paying the bill inserts. These amounts are included in the monthly inter-company bill sent to FPLES from FPL.

5. As shown in the tables on page 2 of the audit request and explained in part 2 of this audit response, FPLES pays more than what other third party advertisers pay FPL per thousand inserts.

50-2 P. 2



FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

16W  
10/5/10 YN  
9/30/2010

Title: Billing Inserts

A

B

C

| Table 2 |                  |                          |
|---------|------------------|--------------------------|
| Month   | Insert           | Rate per Thousand Insert |
| May     | FPLES [REDACTED] | 50-311 \$21.50           |
| June    | FPLES [REDACTED] | 50-312 \$26.00           |

50-1  
L

CONFIDENTIAL

50-3

60-2a

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-EI, Audit# 10-207-4-1  
TYE 12/31/2009

WV  
10/5/10  
WJ  
9/30/2010

Title: Billing Inserts

ATTACHMENT A

BILL STATEMENT ADVERTISING STATEMENT OF WORK

PBC

This Statement of Work is made and entered into this 1st day of June, 2009 by and between FPL Energy Services, Inc. (FPLES), a Florida corporation having its principle office at 6001 Village Blvd, West Palm Beach, FL 33407 and Florida Power & Light Company, a Florida corporation having its offices at 9250 West Flagler Street, Miami, FL 33174 (FPL) (each a "Party" and collectively the "Parties").

- 1.1 Stuffer: Bill Insert for 50-3
- 1.2 Monthly Mailing Date: May 7, 2009 – June 9, 2009.
- 1.3 Print Date: June 2009.
- 1.4 Advertisement proof date - Sample: April 2009
- 1.5 Advertisement proof date - Final Approval: Utilize same insert as 2008.
- 1.6 Advertisement Delivery Date: Advertiser shall deliver three million, two hundred thousand inserts to FPL on or before May 5.
- 1.7 Drop Count - estimate: 50-3
- 1.8 Unit Price: Advertiser shall pay to FPL a Drop Count insertion fee of \$21.50/1000 Dollars (\$21.50) per 1000 sent to FPL customers, plus 50-3 per Stuffer enrollment response, returned to FPL's processing center by customers.
- 1.9 Total Insertion Fee Estimate: 50-3. The total insertion fee estimate will vary depending on actual drop count. Advertiser shall be responsible for the requisite Stuffer production costs in accordance with the terms of the Agreement.
- 1.10 Sample Size Stuffers—Due Date: Not applicable.

IN WITNESS WHEREOF, the duly authorized representatives of the Parties has executed this Statement of Work as of the date first above written.

FPL ENERGY SERVICES, INC.

FLORIDA POWER & LIGHT

By: [Signature]  
Title: Program Manager  
Date: May 1, 2009

By: [Signature]  
Title: Program Manager  
Date: May 1, 2009

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*A recalculation by staff.*

SOURCE DR#60

50-3  
1 PI

50-3  
1-1 p.1

50-3  
1-1 p. 2

60-26

FPL  
Audit of Affiliated Transactions  
Dckt# 100077-El, Audit# 10-207-4-1  
TYE 12/31/2009

KW  
10/5/10  
YU  
9/30/2010

CONFIDENTIAL

Title: Pilling Inserts  
ATTACHMENT A

BILL STATEMENT ADVERTISING STATEMENT OF WORK

This Statement of Work is made and entered into this 1st day of June, 2009 by and between [REDACTED] having its principle offices at [REDACTED] ("Advertiser") and FPL Energy Services, Inc., a Florida corporation having its principle office at 6001 Village Blvd, West Palm Beach, FL 33407 (each a "Party" and collectively the "Parties").

- 1.1 Stuffer: Bill Insert for [REDACTED] (50-3)
- 1.2 Monthly Mailing Date: June 17, 2009 - July 16, 2009.
- 1.3 Print Date: June 2009.
- 1.4 Advertisement proof date - Sample: May 2009
- 1.5 Advertisement proof date - Final Approval: Utilize same Insert as 2008.
- 1.6 Advertisement Delivery Date: Advertiser shall deliver One million, six hundred thousand inserts to FPL on or before June 8. Advertiser shall deliver another one million, six thousand inserts to FPL on or before July 1.
- 1.7 Drop Count - estimate: [REDACTED] (A)
- 1.8 Unit Price: Advertiser shall pay to FPL a Drop Count Insertion fee of \$26.00/1000 Dollars (\$26.00) per 1000 sent to FPL customers, plus [REDACTED] per Stuffer enrollment response, returned to FPL's processing center by customers.
- 1.9 Total Insertion Fee Estimate: [REDACTED] The total insertion fee estimate will vary depending on actual Drop Count. Advertiser shall be responsible for the requisite Stuffer production costs in accordance with the terms of the Agreement.
- 1.10 Sample Size Stuffers—Due Date: Not applicable.

IN WITNESS WHEREOF, the duly authorized representatives of the Parties has executed this Statement of Work as of the date first above written.

FPL ENERGY SERVICES, INC.

By: [REDACTED]  
Title: [REDACTED]  
Date: [REDACTED]

By: Jacqueline C  
Title: Program Manager  
Date: June 1, 2009

Note: Vendor representative confirmed arrangement's terms & conditions via Creative Brief that was sent to Jacqueline Cabrera, Program Manager, for FPL at that time. (Refer to 60-2a)

(A) Ship number should be [REDACTED]

50-3  
2



60-4d

## Payment Coupon

General Mail Facility  
Miami, FL 33188-0001

/610801200003679160000808840840570400029820108

B 08012 0000808840 2 9 82 01 08  
Please mail this portion with your check

A

B

C

Cust. No.: 367916

Inv. No.: 808840

This Month's  
Charges  
Past Due After  
08/12/2009Amount Due  
This Invoice

Make check payable to FPL in US funds and mail payment to address below

FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001

CONFIDENTIAL

Florida Power &amp; Light Company

Federal Tax ID#: 69-0247775

## INVOICE

Customer Name and Address

Customer Number: 367916

Invoice Number: 808840

Invoice Date: 07/13/2009

B 08012 0000808840 2 9 82 01 08  
Please Retain This Portion for your Records

## 9 CURRENT CHARGES AND CREDITS

Customer No: 367916 Invoice No: 808840

| 1 | DESCRIPTION                           | QUANTITY                                       | PRICE | AMOUNT |
|---|---------------------------------------|------------------------------------------------|-------|--------|
| 2 | FES-MISCELLANEOUS RECEIVABLE          |                                                |       |        |
| 3 | POWERSURGE BILL INSERTS FOR JUNE 2009 |                                                |       |        |
| 4 | For Inquiries Contact:                | Total Amount Due                               |       |        |
| 5 | DENNIS JOHNSON                        |                                                |       |        |
| 6 | Phone: (305) 552-2885                 | This Month's Charges Past Due After 08/12/2009 |       |        |

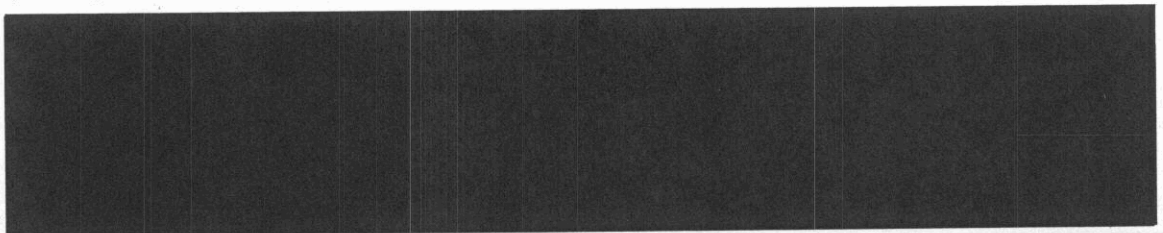
2 Messages

Florida Power & Light Company  
General Mail Facility  
Miami, FL 33188-0001Affiliate Audit  
Audit Request No. 60, Item No. 458-3  
9-1 P.2

50-3  
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P.1

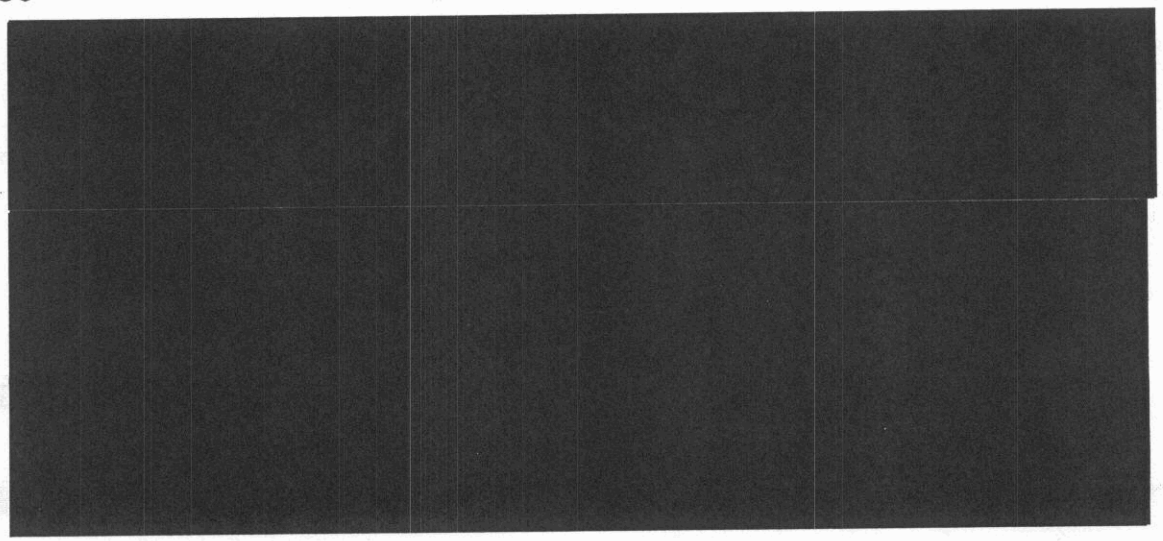
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As to Customer: Florida Power & Light Company  
9250 West Flagler Street PMD/GO  
Miami, FL 33174

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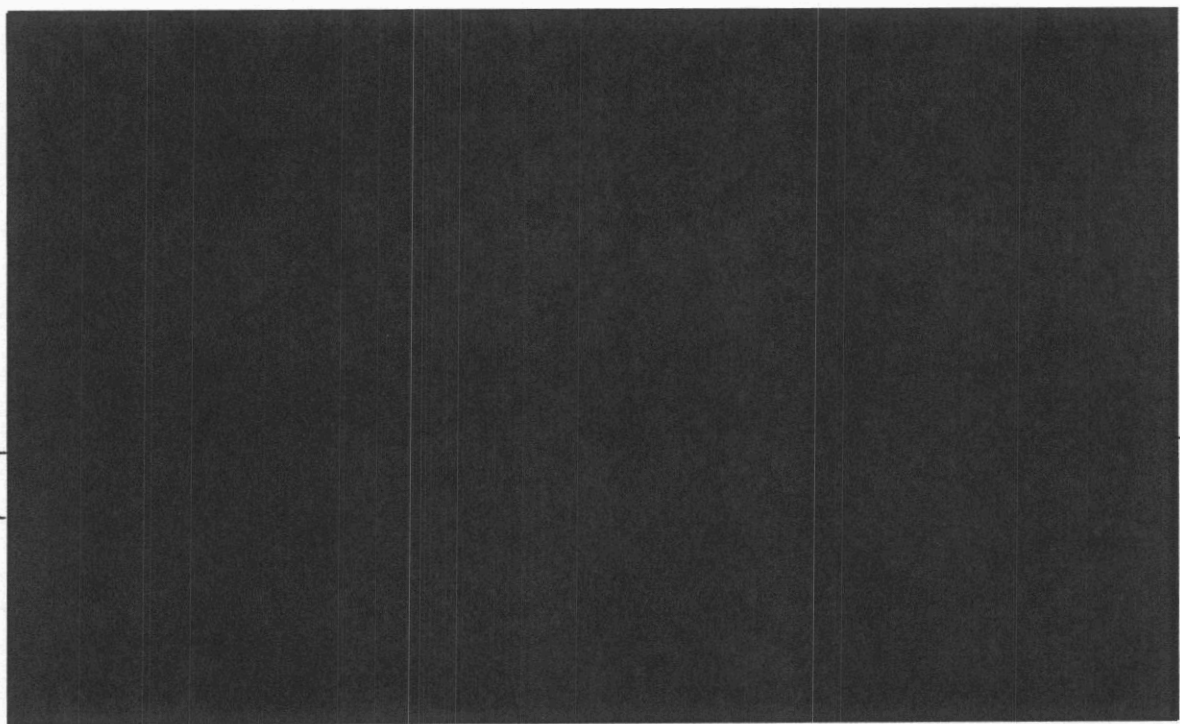
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FLORIDA POWER & LIGHT COMPANY

By: Dr. Phil  
Name: Dennis Beloit  
Its: DIRECTOR, PRODUCT DEVELOPMENT & MANAGEMENT

EXHIBIT "A"

- 1 [REDACTED]
- 2 [REDACTED]
- 3 Contact: Joshua Bass 305-552-4302

- 4 [REDACTED]
- 5 [REDACTED]
- 6 [REDACTED]
- 6A [REDACTED]
- 7 [REDACTED]
- 8 [REDACTED]
- 9 [REDACTED]
- 10 [REDACTED]
- 11 [REDACTED]
- 12 [REDACTED]

- 13 [REDACTED]
- 14 [REDACTED]

50-3  
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p.7

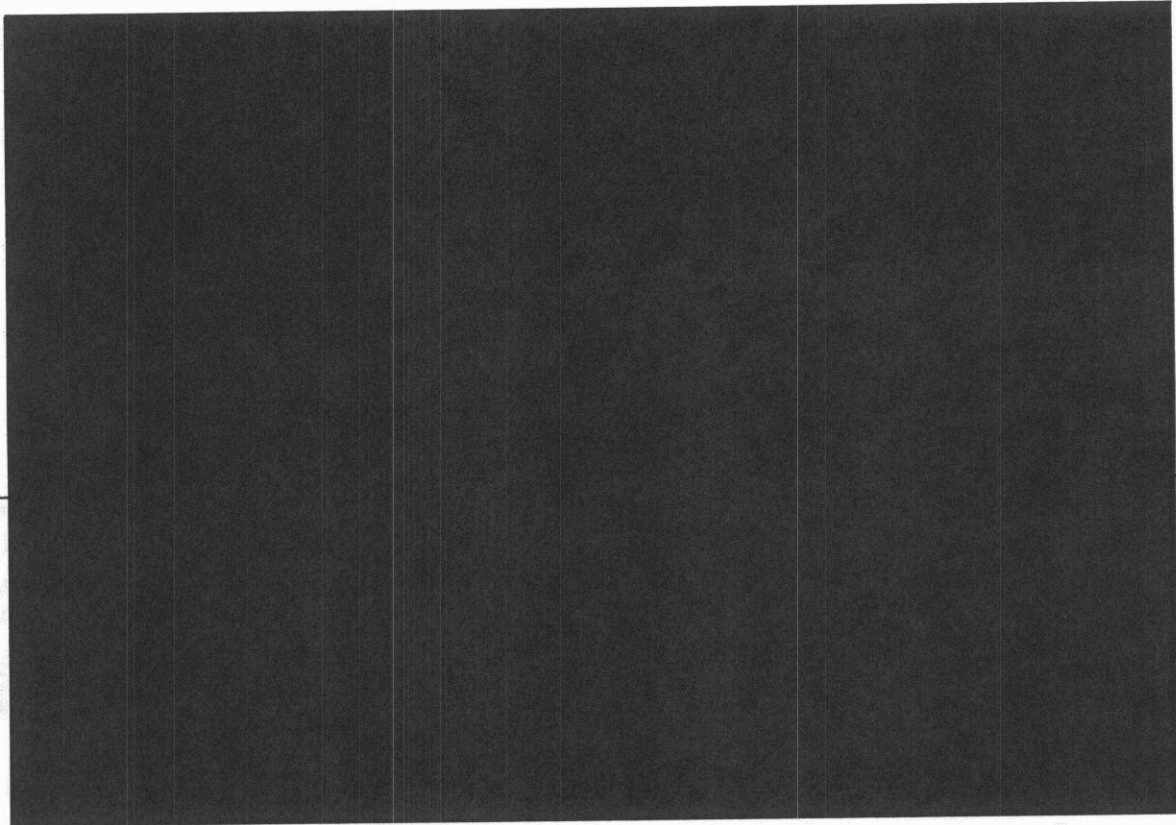
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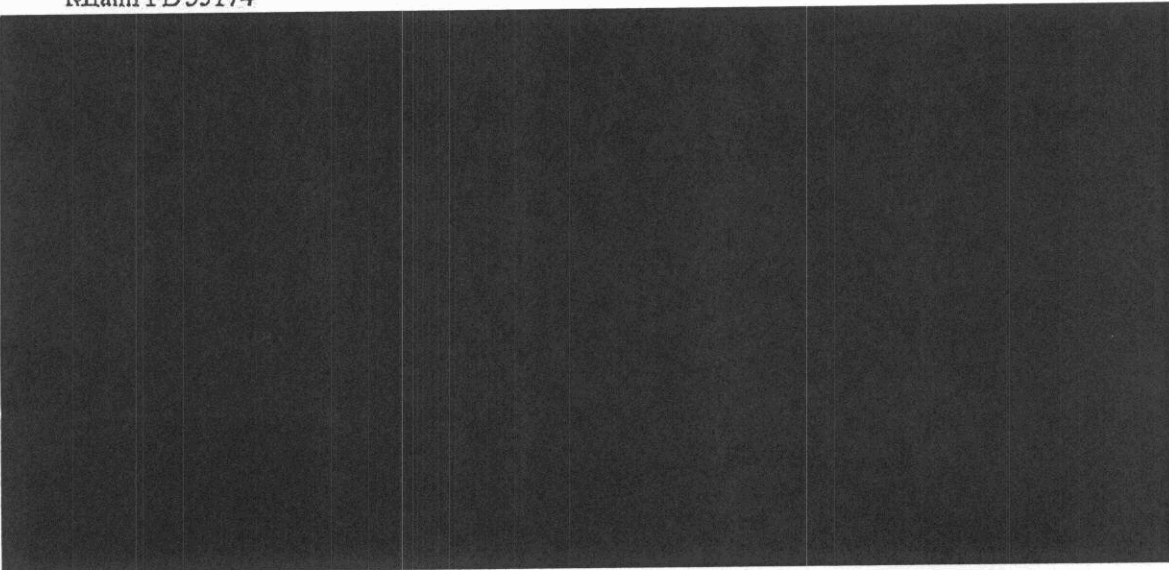
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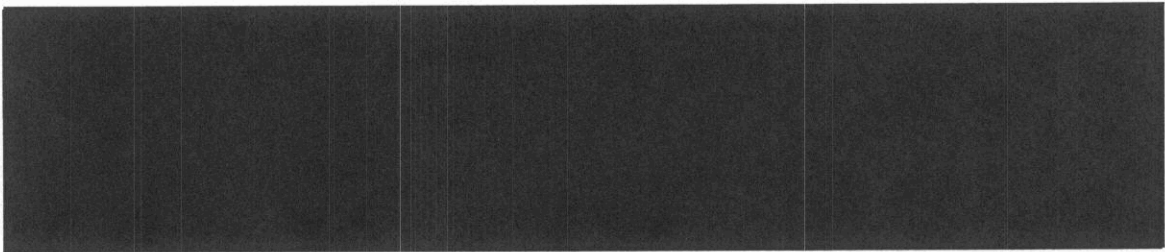


Florida Power & Light Company  
General Office Building  
9250 W Flagler St  
Miami FL 33174





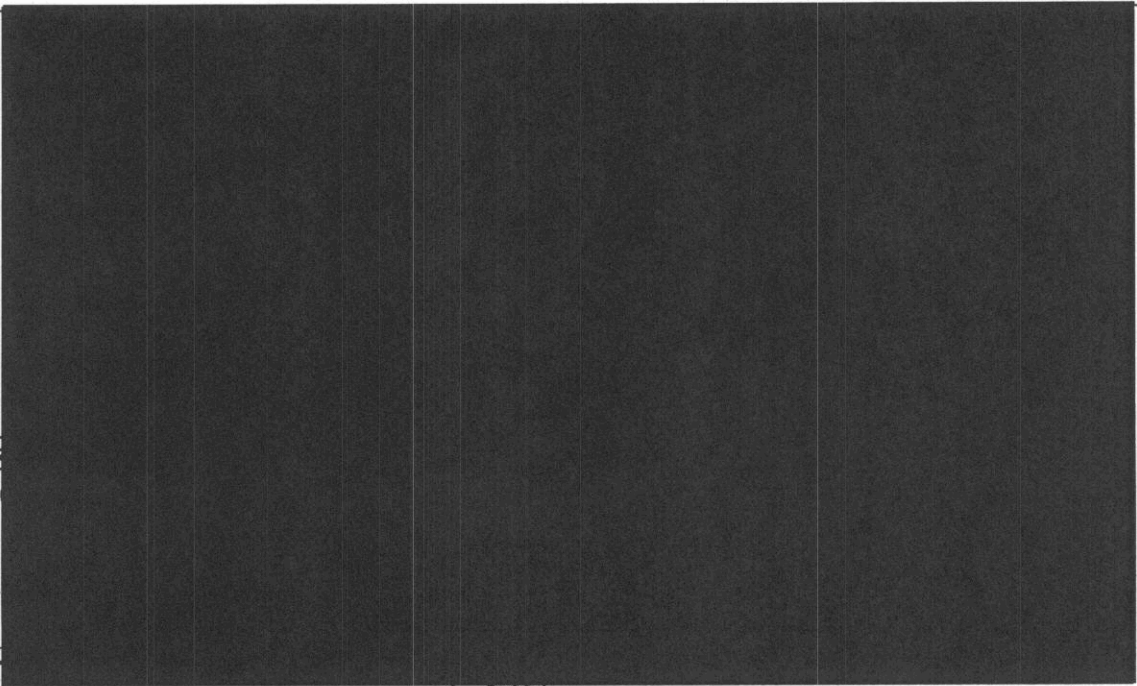
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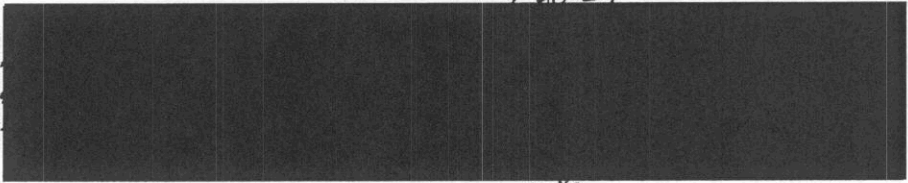
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Joshua Bass  
Florida Power & Light Company  
General Office Building  
9250 W Flagler St  
Miami FL 33174

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p. 11



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p.12

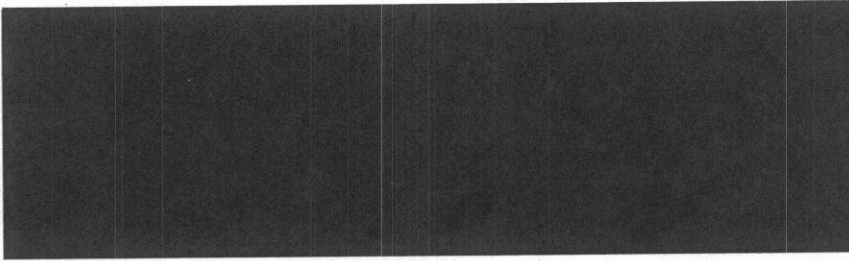
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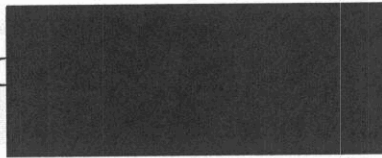


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11

Florida Power & Light Company, Inc.



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By [Signature]  
Name: Greg Hamilton  
Title: V.P. Gen