



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE March 25, 2003
TO: General Counsel (Dodson)
FROM: Division of Auditing and Safety (Freeman, Vandiver) ^F *OV*
RE: Docket 001148-EI, Review of the retail rates of Florida Power & Light Company

Recommendation concerning Florida Power & Light Company's (FPL's) request for confidential classification for a portion of the staff audit report and working papers obtained during the audit numbered 01-249-4-1, entitled "Florida Power and Light Company Audit of Minimum Filing Requirements Forecast Year Ended December 2002", Documents Numbered 00952-02, 00953-02, 00954-02, 00955-02, 00956-02, 00957-02, 00958-02, 00959-02, 01515-02, and 04532-02

On January 17, 2002, and January 23, 2002, when certain pages of staff's audit report and working papers prepared during the audit entitled "Florida Power and Light Company Audit of Minimum Filing Requirements Forecast Year Ended December 2002" were delivered to FPL at the audit exit conference, the utility requested that these materials be temporary excepted from public access in accordance with the provisions of Rule 25-22.006(3)(a)(2), Florida Administrative Code (FAC).

On January 25, 2002, staff filed documents 00952-02, 00953-02, 00954-02, 00955-02, 00956-02, 00957-02, 00958-02, and 00959-02, consisting of those pages of the staff audit report and working papers identified as sensitive at the audit exit conference.

On February 7, 2002, the utility filed a request pursuant to Rule 25-22.006, FAC, and Section 366.093, Florida Statutes (F.S.), that selected pages of the staff audit report and selected working papers prepared by staff during the audit receive confidential classification. The utility's request includes redacted copies for public inspection (Exhibit B, document 01514-02) and full and complete copies of this material with the sensitive information highlighted (document 01515-02).

On April 24, 2002, after discussions with the staff, the utility reduced its request for confidential protection. The utility's filing included a revised justification listing, an updated redacted copies for public use (document 04533-02) and revised copies of the affected information with the sensitive portions highlighted (document 04532-02).

On April 25, 2002, the utility filed a duplicate copy of its April 24 request. The confidential part of this duplicate request has been returned to the company and the duplicate public copies have been retained (documents 04571-02 and 04573-02) to explain the filing.

DOCUMENT NUMBER-DATE

02864 MAR 26 8

STATE COMMISSION OF FPL

On October 23, 2002, based upon a request by staff for additional information concerning financial derivatives trading, the utility filed additional justifications why certain derivative information should be granted a confidential classification.

Pursuant to Section 119.07, F.S., documents submitted to this Commission are public records. The only exceptions to this rule are specific statutory exemptions and exemptions granted by governmental agencies to the specific items of a statutory provision. Sections 366.093(b)(c)(d)(e) and (f), F.S., provide the following exemptions:

“Proprietary confidential business information means information, regardless of form or characteristics, which is owned or controlled by the person or company, is intended to be and is treated by the person or company as private in that the disclosure of the information would cause harm to the ratepayers or the person’s or company’s business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that provides that the information will not be released to the public. Proprietary confidential business information includes but is not limited to:....

(b) Internal auditing controls and reports of internal auditors.

(c) Security measures, systems, or procedures.

(d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms.

(e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.

(f) Employee personnel information unrelated to compensation, duties, qualifications, or responsibilities.”

According to Section 366.093, F.S., and Rule 25-22.006, FAC, FPL has the burden of demonstrating that information and materials provided to the staff qualify for confidential classification. According to Rule 25-22.006, FAC, the utility must meet this burden by demonstrating that the information is proprietary confidential business information, the disclosure of which will cause the utility, the provider of the information or the ratepayer harm.

While this matter is pending, this sensitive information is held as confidential by the Division of Commission Clerk and Administrative Services.

Staff Analysis of the Request

Reading the filing reveals the sensitive audit information consists of:

1. Internal auditing controls and reports of internal auditors;

Rick Del Cueto, FPL Manager of Internal Auditing, identifies sensitive materials concerning either internal auditing controls or the reports of internal auditors in the following areas: Ft. Myers Internal Audit Information; Company Bidding Procedures; Contract Administration and Payments; Construction Work In Progress Summary; Sanford and Ft. Myers Repowering Projects; and Response to an Internal Audit.

Internal auditing controls and reports of internal auditors are specifically listed in Section 366.093(3)(b), F.S., as qualifying for a confidential classification.

2 Bids or other contractual data describing pricing and other contractual terms:

FPL asserts that sensitive information is present which describes sensitive pricing or other contractual data the release of which would harm the ability of FPL to contract on favorable terms:

Susan K. Granmer, FPL Director of IM Performance, identifies sensitive bid and contractual information in the following areas: Company Bidding Procedures; Bid analysis – IBM Equipment; Purchase Order – IBM Equipment – Servers; and Construction Work In Progress Summary.

Ken Klink, FPL Director of Group Procurement, identifies the following sensitive contractual and bid information provided within the audit: Company Bidding Procedures; Forecasted Plant and Construction Work In Progress; Information concerning Staff Information Request 82; Plant In Service Additions; Contracts for Sanford; Contracts for Ft. Myers; Construction Work In Progress Summary; Bid Analysis - Integrated Supply Chain System (ISCS); Bid Analysis – ISCS – for Furniture and certain Consulting; Bid Analysis – Environmental Licensing, Engineering, Procurement, Etc.; Bid Analysis – All CT's and MSC CT's (Combustion Turbine Generators); Bid Information and Purchase Orders for Mechanical and Electrical Construction – Ft. Myers; Contract Change Orders for M & S – Ft. Myers; Bid Information for Piping – Ft. Myers; Bid Analysis, Contract, contract Change Orders and Purchase Orders – Steam Turbine Refurbishment – Ft. Myers; Bid Information and Purchase order for Repowering Sanford CT's; Contract and Contract Amendment for Sanford CT's; Contract Change Order for CT's; Construction work In Progress Projects - Ft. Myers; and Analysis of Price for Sanford CT's.

Staff Analysis of the Request (continued)

John R. Hartzog, FPL Manager, Nuclear Financial and Information Services identifies sensitive bid and contractual information in the following areas: Forecasted Plant and Construction Work In Progress; Plant In Service Additions; and 2002 Construction Work In Progress – St. Lucie.

Renaee Deaton, FPL Manager of Regulatory Issues, identifies sensitive contractual information regarding: Expense Forecast Data; Sample Test of Expenses; Legal Expenses; and RTO (Regional Transmission Organization) costs.

Sam Waters, FPL Director of Resource Assessment and Planning, identifies sensitive contractual information regarding: Calculation of 2002 FPL KWH.

Roger F. Messer, FPL Manager, Environmental Support, identifies sensitive contractual information regarding: the Environmental Reserve.

Bid or contractual information, release of which impairs a utility's ability to contract, is listed within Section 366.093(d), F.S. as qualifying for a confidential classification.

3. Security measures, systems or procedures.

James K. Peterson, FPL Director of Corporate HR Programs, identifies sensitive information within the audit materials concerning security measures regarding: Use of Aircraft; and Aircraft Logs.

Section 366.093(c), F.S., lists security measures, systems, or procedures as qualifying for confidential protection.

Staff Analysis of the Request (continued)

4. Competitive businesses information, release of this information would harm the competitive business of those who provided the information.

Ken Klink reports competitive business information is found in the staff audit materials concerning the Analysis of bid -- Integrated Supply Chain System (ISCS) – Consulting.

J.P. Stepenovitch, FPL Director, Wholesale Operations, reports competitive business information is found in the work papers concerning: Construction Work in progress at 2002 – Dade; Instrument Charges; Purchase Statement for Swap; CV transaction list; and Detailed Information concerning Swaps with Co Gen.

Keith S. Kennedy, FPL Director of Risk Management, reports competitive business information is found in the work papers concerning: Nuclear Insurance Distributions; and Insurance Premium Projection.

Alexander Schultz, FPL Tax Counsel and Manager of Tax Planning, reports competitive business information is found in the work papers concerning the Property Tax Forecast.

Rita M. McLellan, FPL Supervisor of Accounting, reports competitive business information is found concerning: Detail for contributions; Charges to FPL Group; and Director Retirement Benefit.

Section 366.093(e), F.S., lists competitive business information as qualifying for a confidential classification if release of information would harm competitive business of the provider of that information.

Information Concerning Financial Derivative Trades

In part, witness Stepenovitch identifies sensitive information concerning financial derivative trades.

Accounting for financial derivatives (such as options, futures and swaps) is in a state of change. Beginning in 2001, accounting authorities through the Financial Accounting Standards Board (FASB) and the American Institute of Certified Public Accountants (AICPA) implemented a number of new requirements for financial derivatives. The FASB is now requiring that financial derivatives be written up or down from their original cost to "fair [market] value". The FASB also requires that the balance of financial derivatives on hand at year end be disclosed in annual financial statements.

We have read the audited financial statements of FPL Group, Inc., filed with the Securities and Exchange Commission (10K report) and the Federal Energy Regulatory Commission (FERC Form 1). The disclosures in these reports do not reveal the financial derivative information requested to be confidential here.

The Federal Energy Regulatory Commission (FERC), through Order 627, dated October 10, 2002, will also require new accounting and reporting for financial derivatives in the future (FERC Form 1). While these new disclosure and reporting requirements may reveal additional information about financial derivative trading in the future, these new FERC regulations are not yet in effect and do not affect this request.

New disclosures required by either the FASB or the FERC concern annual totals for assets, liabilities and/or income or losses incurred from financial derivative trading. FPL's sensitive financial derivative trading information does not report summarized annual amounts. The FPL material reports specific transactions with specific parties.

Recently, the Commission found information concerning financial instruments involving commodity trading qualify for a confidential classification. Order PSC-01-2530-CFO-EI, dated December 28, 2001, Docket 010001-EI, provides that information concerning "proprietary procedures and systems for the purchase, sale and trading of energy, fuels and financial instruments" qualifies for a confidential classification. Order PSC-03-0022-CFO-EI, dated January 6, 2003, Docket 011605-EI, provides that "this information [that] would provide highly sensitive information to recipients regarding the manner and timing of . . . entry into the commodities markets" also qualifies for a confidential classification.

The sensitive information in this request includes; identity of trading counter parties, monies received or paid out due to a financial derivative trade, monies paid to specific trading partners and monthly hedge account totals.

In part, as justification, FPL reports the market is extremely competitive -- For each transaction, one side makes money while the other side loses money. FPL asserts: "What separates the two, in large measure, is the difference in the quality of the proprietary models which extrapolate forward commodity price curves and the confidentiality afforded financial derivatives transactions by the industry and the market players themselves. . . . Permitting, even on a delayed basis, FPL's monthly cash flow and hedge account information together with the identities of its counter parties to be made public can reasonably be expected to jeopardize the success of its hedging program. . . . [S]ophisticated and market-savvy hedge market participants, housing internal market intelligence groups, have the ability to piece together seemingly unrelated and insignificant bits on one entity's hedges and thus ascertain, with a remarkable degree of certainty, the other party's hedging strategy." Staff recommends that FPL's justification be found as convincing in that FPL's competitive business would be harmed by the release of this company-specific and transaction-specific information to include disclosure of trading counter parties, transactions with these parties and monthly cash flows arising from these transactions.

Staff Analysis of the Request (continued)

5. Contractual and competitive business information release of which would cause harm.

Ken Klink reports part of the information in the auditor's work papers concerning the analysis of bid for certain ISCS – Consulting is contractually and competitively sensitive.

Sam Waters, FPL Director of Resource Assessment & Planning, identifies staff audit work papers containing information about Transmission Charges which are contractually and competitively sensitive.

Sections 366.093(d) and (e), F.S., identify contractual information and competitive business information as qualifying for a confidential classification if release would harm the contractual or business interests of the provider of that information.

6. Personnel information not related to compensation, duties, qualifications or responsibilities.

Donald L. Babka, FPL Director, Regulatory and Tax Accounting, identifies a column within the staff working papers which reports Employee Social Security Numbers in an analysis of Acquisition and Merger Costs.

Susan F. McGinnis, FPL Employee Relations Manager, identifies staff auditor work papers which contain sensitive personnel information unrelated to compensation, duties, qualifications or responsibilities in the area of Director Retirement Benefit(s).

Section 366.093(f), F.S., lists personnel information, unrelated to compensation, duties, qualifications or responsibilities as appropriate for a confidential classification.

Staff Analysis of the Request (continued)

7. The utility reports certain work papers contain information release of which would be subject to the stringent rules adopted by the United States Securities and Exchange Commission (SEC), including rules on "Fair Disclosure" known as regulation FD. Securities and Exchange Commission's (SEC's) regulation FD (fair disclosure) requires public companies to publicly disclose information of a "material nonpublic nature" when "there is a substantial likelihood that a reasonable shareholder would consider it important" in making an investment decision. The utility asks for a confidential classification for this information.

Donald L. Babka identifies information subject to SEC "fair disclosure requirements" reported in the following staff work papers: Minor retirements forecast; and Additions to Ft. Myers.

John Hartzog identifies information subject to SEC "fair disclosure requirements" in the following staff work papers: CWIP projects at 2002 – St. Lucie.

Susan McGinnis identifies information subject to SEC "fair disclosure requirements" in the following staff work papers: Journal Voucher – Account 186.230; and FASB 87.

Kathy Beilhart, FPL Director of financial Planning Analysis, identifies information subject to SEC "fair disclosure requirements" in the following staff work papers: LTD, STD (Long Term Debt, Short Term Debt, respectively).

Staff evaluated this information concerning "fair disclosure" according to the general definition of "Confidential Proprietary Business Information" set out in section 366.093 F.S. To qualify for a confidential classification, the information must be held as confidential and release of the information must cause harm to the provider of the information or to the ratepayer.

8. Lastly for each area of concern, the witnesses assert FPL has maintained the confidentiality of this information.

Duration of the Confidential Classification Period

FPL requests the material be granted confidential classification for at least 18 months. FPL goes on to request that this material be returned to the utility once this information is no longer needed for the Commission to conduct its business. However we note audit reports and the related working papers for this type of audit are retained on file by the Commission for 25 years.

According to the provisions of Section 366.093(4), F.S., absent good cause shown, confidential classification is limited to 18 months. Without good cause shown for a longer period, we recommend that the period of classification be set as 18 months. The utility may request and extension of this period before it tolls.

Staff Recommendation

For the reasons presented above, and based upon reading the filing, we recommend the utility's request be granted and the identified material be granted a confidential classification for 18 months.

A detailed recommendation, as found, regarding the material follows:

Detailed Recommendation, as Found

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00952-02 and 01515-02				
1 (Audit Report)	1	4-30	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	2	3-39	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	3	All	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	4	1-18	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	5	4-7	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	7	Col A,B,C,D,E,I; 10-12	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00952-02 and 01515-02				
1 (Audit Report)	7	41-42	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	8	39-40	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report)	10	2-3,6,11,22-23	Grant	Sensitive contractual information
1 (Audit Report)	11	15,19,23,29,33	Grant	Sensitive contractual information
1 (Audit Report)	12	10,13,21,23	Grant	Sensitive contractual information
1 (Audit Report)	16	6-52	Grant	Sensitive security measures
1 (Audit Report)	17	6-52	Grant	Sensitive security measures
Documents 00953-02 and 01515-02				
1 (Audit Report) Annotated	1	4-30	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report) Annotated	2	3-39	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report) Annotated	3	All	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report) Annotated	4	1-18	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report) Annotated	5	4-7	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report) Annotated	7	Col A,B,C,D,E,I; 10-12	Grant	Sensitive contractual information
1 (Audit Report) Annotated	7	41-42	Grant	Internal auditing controls and reports of internal auditors
1 (Audit Report) Annotated	8	37-38	Grant	Internal auditing controls and reports of internal auditors

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00953-02 and 01515-02				
1 (Audit Report) Annotated	10	2-3,6,11,22-23	Grant	Sensitive contractual information
1 (Audit Report) Annotated	11	15,19,23,29,33	Grant	Sensitive contractual information
1 (Audit Report) Annotated	12	10,13,21,23	Grant	Sensitive contractual information
1 (Audit Report) Annotated	16	6-52	Grant	Sensitive security measures
1 (Audit Report) Annotated	17	6-52	Grant	Sensitive security measures
10-82	1	18,20	Grant	Sensitive contractual information
16	7	34-35	Grant	Sensitive contractual information
16	8	3,7,17-18	Grant	Sensitive contractual information
16	9	6,10,14,19,22,23	Grant	Sensitive contractual information
16	10	3,6,13,15	Grant	Sensitive contractual information
16-2/4-2	3	40-58	Grant	Information affected by SEC fair disclosure rules
16-2/4-2	4-7	All	Grant	Information affected by SEC fair disclosure rules
Documents 00954-02 and 01515-02				
16-2/6-4	1	4	Grant	Sensitive contractual information
16-2/6-5	1	4	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00954-02 and 01515-02				
16-2/6-6	1	4,15,17,32	Grant	Sensitive contractual information
16-2/6-7	1	4,20	Grant	Sensitive contractual information
16-2/6-8	1	13,22-23	Grant	Sensitive contractual information
16-2/7-3	1	Cols. P-V	Grant	Information affected by SEC fair disclosure rules
16-2/7-4	1	9,16-19	Grant	Sensitive contractual information
16-2/7-5	1	10	Grant	Sensitive contractual information
16-2/7-7	1	3,9	Grant	Sensitive contractual information
19	2	7-9	Grant	Internal auditing controls and reports of internal auditors
19	3	4-7	Grant	Internal auditing controls and reports of internal auditors
19	5	Cols. A-E,I; 10-12	Grant	Sensitive contractual information
19	5	41-42	Grant	Internal auditing controls and reports of internal auditors
19	6	13-14	Grant	Internal auditing controls and reports of internal auditors
Documents 00955-02 and 01515-02				
19-4/1	2	32	Grant	Sensitive contractual information
19-4/1-3	2	29-32,34,47-48	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00955-02 and 01515-02				
19-4/1-4	2	20,22,24,26	Grant	Sensitive contractual information
19-4/1-4	3	2-3	Grant	Sensitive contractual information
19-4/1-4	4	All	Grant	Sensitive contractual information
19-4/2	1	21,28	Grant	Competitive business information which is also contractually sensitive
19-4/2	2	2-6	Grant	Competitive business information which is also contractually sensitive
19-4/2-1	1	32	Grant	Competitive business information which is also contractually sensitive
19-4/2-1	2	13	Grant	Competitive business information which is also contractually sensitive
19-4/2-4	5	14,16,16.5,22	Grant	Sensitive competitive business information
19-4/2-5	1	23-26	Grant	Sensitive competitive business information
19-4/2-6	1	21	Grant	Sensitive contractual information
19-4/2-6	2	12,17,19-20	Grant	Sensitive contractual information
19-4/3-2	1	37	Grant	Sensitive competitive business information
19-4/3-3/1	1-3	Cols. B,D	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00955-02 and 01515-02				
19-5/1	1	15,24,29,31,34	Grant	Sensitive contractual information
19-5/1	2	2-4	Grant	Sensitive contractual information
19-5/1	3	Col. A & Line 28	Grant	Sensitive contractual information
19-5/1-1	1	37	Grant	Sensitive contractual information
19-5/1-2	1	All	Grant	Sensitive contractual information
19-5/1-3	1	19,24,33	Grant	Sensitive contractual information
19-5/1-3	2	All	Grant	Sensitive contractual information
19-5/1-4	1-6	All	Grant	Sensitive contractual information
19-5/1-5	1	24	Grant	Sensitive contractual information
19-5/2	1	18-19,31,33,35	Grant	Sensitive contractual information
19-5/2-1	3	23-38	Grant	Sensitive contractual information
19-5/2-1	4	14-23	Grant	Sensitive contractual information
19-5/2-1/1	1	40	Grant	Sensitive contractual information
19-5/2-2	1	All	Grant	Sensitive contractual information
19-5/2-3	1	23-26	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00955-02 and 01515-02				
19-5/2-3	2	9-10	Grant	Sensitive contractual information
19-5/2-4	1-2	All	Grant	Sensitive contractual information
19-6/1	1	15-16,23	Grant	Sensitive contractual information
19-6/1-1	2	32	Grant	Sensitive contractual information
19-6/1-1	3	12-13	Grant	Sensitive contractual information
19-6/1-1	4	6-9	Grant	Sensitive contractual information
19-6/1-1	5	19-30	Grant	Sensitive contractual information
19-6/1-1	6	Cols. E,G,K	Grant	Sensitive contractual information
19-6/1-1	7-8	Cols. C-E	Grant	Sensitive contractual information
19-6/1-1	9	Cols. C-D	Grant	Sensitive contractual information
19-6/1-1	10-12	Cols. B-D	Grant	Sensitive contractual information
19-6/2	1	14,26,35	Grant	Sensitive contractual information
19-6/2	2	12-14,16-17	Grant	Sensitive contractual information
19-6/2-1	1	All	Grant	Sensitive contractual information
19-8/5	2-3	All	Grant	Sensitive security measures

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00955-02 and 01515-02				
19-8/5-1	1-30	All	Grant	Sensitive security measures
19-9/1-5	1-5	All	Grant	Sensitive contractual information
19-9/1-7	2	Col. B	Grant	Sensitive contractual information
Documents 00956-02 and 01515-02				
19-11/1	1	15,18-19,21	Grant	Sensitive contractual information
19-11/1	2	21-22,24-25,31-32	Grant	Sensitive contractual information
19-11/1	3	2,4,6,18,22	Grant	Sensitive contractual information
19-11/1-2	1-10	All	Grant	Sensitive contractual information
19-11/1-3	1-7	All	Grant	Sensitive contractual information
19-11/1-4	1	23-26	Grant	Sensitive contractual information
19-11/1-4	2	15	Grant	Sensitive contractual information
19-11/1-5	1	Cols. C-D	Grant	Sensitive contractual information
19-11/1-5/1	1	14,19, Cols. A-B	Grant	Sensitive contractual information
19-11/1-5/2	1	12-13,22,26,31, Cols. A-C	Grant	Sensitive contractual information
19-11/1-6	1	Col. A; 18-20,23-25,43-44,47-50	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00956-02 and 01515-02				
19-11/1-6	2	Col. A	Grant	Sensitive contractual information
19-11/2	1	25-28,32-33	Grant	Sensitive contractual information
19-11/2	2	2,4,8,14-17	Grant	Sensitive contractual information
19-11/2-1	3	12-34	Grant	Sensitive contractual information
19-11/2-3	1-2	All	Grant	Sensitive contractual information
19-11/2-4	1	16	Grant	Sensitive contractual information
19-11/3	1	Col. D	Grant	Sensitive contractual information
19-11/3-1	1-5	All	Grant	Sensitive contractual information
19-11/3-2	1-3	All	Grant	Sensitive contractual information
19-11/3-3	1	Cols. C-D	Grant	Sensitive contractual information
19-11/3-4	2	37	Grant	Sensitive contractual information
19-11/3-5	1-18	All	Grant	Sensitive contractual information
19-11/3-6	1-2	All	Grant	Sensitive contractual information
19-12/2	1	7,13,14	Grant	Sensitive contractual information
19-12/2-1	1-2	All	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00956-02 and 01515-02				
19-12/2-2	1-6	All	Grant	Sensitive contractual information
19-12/2-2/1	2	37	Grant	Sensitive contractual information
19-12/2-3	1-10	All	Grant	Sensitive contractual information
19-12/2-4	1	All	Grant	Sensitive contractual information
19-12/2-4	2	10,15,30-33	Grant	Sensitive contractual information
19-12/2-4	3	13, Cols. B-C	Grant	Sensitive contractual information
19-12/2-4	4	10, Cols. B-C	Grant	Sensitive contractual information
19-12/2-4	5	14, Col. B	Grant	Sensitive contractual information
19-12/2-5	1	15,18-19, Col. C	Grant	Sensitive contractual information
19-12/2-5/1	1	4-5,11	Grant	Sensitive contractual information
19-14	1	7-35	Grant	Internal auditing controls and reports of internal auditors
19-14	2	10-33	Grant	Internal auditing controls and reports of internal auditors
19-14	3	1-18	Grant	Internal auditing controls and reports of internal auditors
19-14/1	1	8-36	Grant	Internal auditing controls and reports of internal auditors
19-14/1	2	6-10,14-27,33-35	Grant	Internal auditing controls and reports of internal auditors

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00956-02 and 01515-02				
19-14/1	3	1-5	Grant	Internal auditing controls and reports of internal auditors
19-14/2	1-9	All	Grant	Internal auditing controls and reports of internal auditors
19-14/3	1	7-22,24-38	Grant	Internal auditing controls and reports of internal auditors
19-14/3	2	1-32	Grant	Internal auditing controls and reports of internal auditors
19-14/4	1-4	All	Grant	Internal auditing controls and reports of internal auditors
19-14/7	1	All	Grant	Internal auditing controls and reports of internal auditors
19-30/4-3	1	3,10	Grant	Sensitive contractual information
19-30/4-4	1	4	Grant	Sensitive contractual information
19-30/4-5	1	3,24	Grant	Sensitive contractual information
19-30/4-6	1	3	Grant	Sensitive contractual information
19-30/4-7	2	Cols. G-L	Grant	Information affected by SEC fair disclosure rules
19-30/5-2	1	17	Grant	Sensitive contractual information
19-30/5-3	1	7,21	Grant	Sensitive contractual information
19-30/5-4	1	4,8	Grant	Sensitive contractual information
19-30/6-2	1	1,3	Grant	Sensitive competitive information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00957-02 and 01515-02				
24-6/3-1	3	12-19	Grant	Information affected by SEC fair disclosure rules
33-1/1-1	2	Cols. D-H	Grant	Information affected by SEC fair disclosure rules
40-1/1-4/1	2	9,21-24	Grant	Sensitive competitive information
40-1/1-4/3-1	2	13-20	Grant	Information affected by SEC fair disclosure rules
43	4	17	Grant	Sensitive contractual information
43	5	9	Grant	Sensitive contractual information
47-9	1	All	Grant	Competitive business information which is also contractually sensitive
47-9/1	3-14	All	Grant	Sensitive contractual information
47-12, Page .6	1	12-19	Grant	Information affected by SEC fair disclosure rules
47-12/2	3	9,21-24	Grant	Sensitive competitive information
49-1 Page 4	1	Col. 5; Lines 4-6,8	Grant	Sensitive contractual information
49-1/1	1	15-16,18,35,39	Grant	Sensitive contractual information
49-1/1	2	5	Grant	Sensitive contractual information
49-1/1	3	Col. I	Grant	Sensitive contractual information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00957-02 and 01515-02				
49-2	4	Col 5; Lines 2-4,8-9,11	Grant	Sensitive contractual information
49-2/3	2	Cols. 2-3	Grant	Sensitive contractual information
49-2/3	3	9,10,15-18,20-23, 25-28,30-34,36,38	Grant	Sensitive contractual information
49-2/3	4	1-3,5-8,10-13,15,17-18	Grant	Sensitive contractual information
49-2/3	5	8-14,17-20,22-25, 27-30,32-36,38	Grant	Sensitive contractual information
49-2/3	6	2-5,7-10,12-15,17,19	Grant	Sensitive contractual information
49-2/3	7	21-26,28	Grant	Sensitive contractual information
49-2/3	8	7-19,25-27	Grant	Sensitive contractual information
49-2/3	9	20-21,27 and Col. B	Grant	Sensitive contractual information
49-2/3-1	2	Cols. 3,7	Grant	Sensitive contractual information
Documents 00957-02, 01515-02 and 04532-02				
49-4	1-28	Col P	Grant	Employee Social Security account numbers
Documents 00958-02 and 01515-02				
53-1/4-3	1	2-7,19-28	Grant	Sensitive competitive information
53-1/4-3/1	1	4.5-18.5,19-39	Grant	Sensitive competitive information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00958-02 and 01515-02				
53-1/4-3/1	2	5-6,9-14	Grant	Sensitive competitive information
53-1/4-5	1	3-9	Grant	Sensitive competitive information
53-1/4-5/1	1	3-4,7,12	Grant	Sensitive competitive information
69-4/1D	1	Col. C, 4,13,20	Grant	Sensitive competitive information
69-4/1D	2	7	Grant	Sensitive competitive information
69-4/3-2	1	Cols. B,F,O,S	Grant	Sensitive competitive information
69-4/3-2/1	1	7,16-18,20-21,24	Grant	Sensitive competitive information
69-4/3-2/2	1	7,12-14,16-17,20	Grant	Sensitive competitive information
69-4/3-2/3	1	1,14,17,24	Grant	Sensitive competitive information
69-4/3-2/4	1	7,12-14,16-18,20-21	Grant	Sensitive competitive information
69-4/3-2/5	1	7,14-16,18-19	Grant	Sensitive competitive information
69-4/3-3	1	Cols. B,F,O,S	Grant	Sensitive competitive information
69-4/3-3/1	1	1-3,14,16-19,23	Grant	Sensitive competitive information
69-4/3-3/1	2	13,20,22	Grant	Sensitive competitive information
69-4/3-4	1	Cols. B,F,O,S	Grant	Sensitive competitive information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00958-02 and 01515-02				
69-4/3-4/1	1	1,7,14-31,34	Grant	Sensitive competitive information
69-4/3-4/2	1	1,7,14-19	Grant	Sensitive competitive information
69-4/3-4/3	1	1,7,13-30,33	Grant	Sensitive competitive information
69-4/3-4/4	1	1,7,13-30,33	Grant	Sensitive competitive information
69-4/3-4/5	1	1,7,13-18	Grant	Sensitive competitive information
69-4/3-4/6	1	1,7,13-26,29	Grant	Sensitive competitive information
69-4/3-4/7	1	1,7,14-23,26	Grant	Sensitive competitive information
69-4/3-4/8	1	1,7,13-22,25	Grant	Sensitive competitive information
69-4/3-4/9	1	1,7,12-17,20	Grant	Sensitive competitive information
69-4/3-4/10	1	1,7,12-17,20	Grant	Sensitive competitive information
69-4/3-4/11	1	1,7,14,16,18-19,22	Grant	Sensitive competitive information
69-4/3-4/12	1	1,7,16-18,20,22-24,26-27,30	Grant	Sensitive competitive information
69-4/3-5	1	Cols. B,O,S	Grant	Sensitive competitive information
69-4/3-5/1	1	1,7,12-14,16-17,20	Grant	Sensitive competitive information
69-4/3-5/2	1	1,7,12-14,16-17,20	Grant	Sensitive competitive information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00958-02 and 01515-02				
69-4/3-5/3	1	1-3,14-18,25	Grant	Sensitive competitive information
69-4/3-5/4	1	1-3,14-18,23	Grant	Sensitive competitive information
69-4/3-5/5	1	1-3,14-18,23	Grant	Sensitive competitive information
69-4/3-5/6	1	1-3,14-18,23	Grant	Sensitive competitive information
69-4/4	1	2-4,6-11,13-15,18-21,23-24,26-28,30-32	Grant	Sensitive competitive information
69-4/4	2	1-6,9-12,14-15	Grant	Sensitive competitive information
69-4/4	3	13-16,21-22,29	Grant	Sensitive competitive information
69-4/4	4	13-15,19-21,28	Grant	Sensitive competitive information
69-4/4	5	14-16,20-22,28	Grant	Sensitive competitive information
69-4/4	6	13,15,20,26-33	Grant	Sensitive competitive information
69-4/4	7	14,16,21,27-30	Grant	Sensitive competitive information
69-4/4	8	16,23-24,31-35	Grant	Sensitive competitive information
Documents 00959-02 and 01515-02				
69-7/1-1	3	23-25	Grant	Sensitive competitive information
69-7/1-3/1	1	3,15,17	Grant	Sensitive competitive information

Staff Work Paper Number	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 00959-02 and 01515-02				
69-7/1-3/1	1	20	Grant	Personnel information unrelated to compensation, duties, qualifications, or responsibilities
69-7/1-3/1	2	15	Grant	Personnel information unrelated to compensation, duties, qualifications, or responsibilities
71	2	16-17	Grant	Sensitive contractual information
71-1/1	1	Col. 7	Grant	Sensitive contractual information
71-1/1-2	2	4,13,15,18,19	Grant	Sensitive contractual information
71-1/1-2	4	11,13,17,18	Grant	Sensitive contractual information
71-1/1-2	6	13,15,19-20	Grant	Sensitive contractual information
71-1/1-2	8	12,14,18-19	Grant	Sensitive contractual information
71-3/1	1	Cols. 2-14	Grant	Sensitive contractual information
71-3/2	1	Cols. 3,5-7	Grant	Sensitive contractual information

A temporary copy of this recommendation will be held at I:01515-02.RAF for a short period.

CC: Division of Auditing and Safety (Welch)
 Division of Commission Clerk and Administrative Services (Flynn)