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December 12, 2003

-VIA FEDERAL EXPRESS-

Blanca S. Bayó
Director, Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 030001-EI

Dear Ms. Bayó:

I am writing in response to Jennifer Rodan's letter dated November 26, 2003 (FPSC Document No. 12079-03) that raises certain perceived deficiencies in Florida Power & Light Company's ("FPL's") request for confidential classification, filed in this docket on August 26, 2003, of audit workpapers obtained by Staff in connection with Audit Control No. 03-034-4-1 (FPSC Document No. 07960-03). Ms. Rodan's letter is divided into three numbered categories, each of which I will address below.

The first category identifies workpapers on which FPL highlighted/redacted information as confidential but for which there was no corresponding entry on the Justification Table (Exhibit C to the confidentiality request). FPL agrees that Exhibit C needs to be reconciled with the confidential designations on those workpapers. I am enclosing a revised Exhibit C on which all of the confidential information on the workpapers has been addressed.

The second category lists several workpapers that are copies of pages from prior FPL Form 423 filings. FPL regularly secures confidential treatment for some of the information on its Form 423 filings, but allows other information on those filings to become public. I understand Ms. Rodan's concern to be that FPL has highlighted/redacted as confidential certain information on the workpapers that FPL has previously allowed to become public. FPL agrees that this has occurred and should be corrected. For each workpaper listed in the second category, I am enclosing one copy on which only the information that the Commission has previously determined to be confidential has been highlighted and two copies on which that information has been redacted. The enclosed Exhibit C reflects corresponding revisions with respect to the extent of the confidentiality request for those workpapers. **Please note that the highlighted**

DOCUMENT IDENTIFICATION
letter & justification
3002 DEC 15 06

FPSC-COMMISSION CLERK

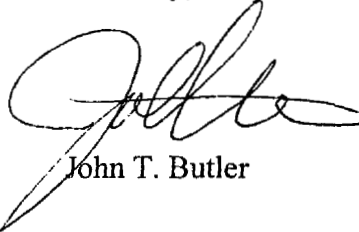
Blanca S. Bayó
December 12, 2003
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copies of the enclosed workpapers are contained in a sealed envelope marked "Confidential," which I ask that you treat in accordance with your office's regular practice for filed confidential information.

The third and final category lists scrivener's errors in Exhibit C. The enclosed revision to Exhibit C corrects each of those scrivener's errors.

Consistent with the Commission's practice for filing of confidentiality requests, I am enclosing seven (7) copies of this letter, together with a diskette containing the electronic version of same. The enclosed diskette is HD density, the operating system is Windows XP, and the word processing software in which the documents appear is Word 2000.

Sincerely,



John T. Butler

Enclosures

cc: Parties of Record (w/o encl.)

MIA2001 253489v1

CERTIFICATE OF SERVICE

Docket No. 030001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing response to Jennifer Rodan's November 26, 2003 letter, without the attachments to the response (*), has been furnished by Federal Express (***) or United States Mail on the 12th day of December, 2003, to the following:

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By: 
John T. Butler

(*) Redacted copies of the attachments will be furnished upon request

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: FPL, Fuel & Purchased Power Cost Recovery & Generating Performance Incentive Factors
AUDIT CONTROL NO: 03-034-4-1

FLORIDA
STATUTE
366.093(3)
Subsection: AFFIANT

<u>WKPAPER NO.</u>	<u>DESCRIPTION</u>	<u>NO. OF PAGES</u>	<u>CONF. Y/N</u>	<u>LINE NO./ COL. NO.</u>	<u>FLORIDA STATUTE 366.093(3) Subsection:</u>	<u>AFFIANT</u>
9	Internal Audit Listing	2	Y	All	(b)	R. Del Cueto
9-1	Internal Audit	7	Y	All	(b)	R. Del Cueto
9-1/1	Internal Audit WP Review	1	Y	All	(b)	R. Del Cueto
9-2	Internal Audit	12	Y	All	(b)	R. Del Cueto
41-2/2	Customer Billing	1	Y	Col. B, lines 2, 3; Col. C, lines 2 - 4; Cols. G, H, J, K	n/a	K. Dubin
43-1/4	Non-Recoverable Gas	3	Y	p. 1 - 3, Cols. K - M	(d) (e)	D. Huss
43-2/1	Sanford - 151	4	Y	p. 1 - 4, Cols. B, C	(d) (e)	D. Huss
43-2/1-1	Fuel Receipts	4	Y	p. 1 - 4, Cols. F, G	(d) (e)	D. Huss
43-2/1-1/1	Receiving Report	1	Y	Cols. F, G	(d) (e)	D. Huss
43-2/1-1/1-1	Reconciliation	1	Y	Cols, B, C, E, F	(d) (e)	D. Huss
43-2/1-1/2	Gas Closing Report	1	Y	Lines 3, 4, 63 - 65; Col. A, line 2; Col. F, line 5; Cols. B - E, lines 10 - 29, 33 - 40; Col. G, line 45; Cols. H, K, lines 49 - 53; Col. K, lines 57, 58; Col. L, line 54, 59 - 61	(d) (e)	D. Huss
43-2/1-1/2-1	Estimate Deal Journal	1	Y	Lines 1 - 48	(d) (e)	G. J. Yupp
43-2/1-1/2-2	Actual Deal Journal	2	Y	p. 1, lines 1 - 48 p. 2, lines 1 - 49	(d) (e)	G. J. Yupp
43-2/1-1/2-3	Sales Invoice	3	Y	p. 1, Cols. B, C, lines 2, 23; Cols. E - G, I, J, lines 4 - 28; Col. I line 35 p. 2, Cols. B - C, lines 2, 12, 24; Cols. E - G, I, J, lines 4 - 27; Col. I line 34 p. 3, Cols. B - C, lines 2, 10;	(d) (e)	G. J. Yupp

				Cols. E – G, I, J, lines 4 – 17, 20		
43-2/1-1/2-4	Sales Invoice	1	Y	Cols. B – C, line 1; Cols. E – G, I, lines 3, 5; Col. J, lines 3, 5 - 8	(d) (e)	G. J. Yupp
43-2/1-1/2-5	Deal – Gas Forms	15	Y	p. 1, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – M, O, R, S, line 16	(d) (e)	G. J. Yupp
			Y	p. 2, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – M, O, R, S, line 16		
			Y	p. 3, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – M, O, R, S, line 16		
			Y	p. 4, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – N, Q – S, line 16 – 18; Col. Q, line 14; line 21		
			N	p. 5		
			Y	p. 6, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – N, R, S, line 16 – 18; Col. Q, line 14		
			N	p. 7		
			Y	p. 8, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – N, Q, R – S, line 16 – 18; Col. Q, line 14; line 21		
			N	p. 9		
			Y	p. 10, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – N, R, S;		
			N	p. 11		
			Y	p. 12, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – M, Q – S, line 16 – 20; Col. Q, line 14; line 21		
			Y	p. 13, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – M, P, R, S, line 16 – 20; Col. Q, line 14		
			Y	p. 14, Col. A, lines 3 – 5; Col. B, line 3; Col. D, line 4; Col. E, lines 5 – 9; Cols. F, G, K – M, P		

			Y	R, S, line 16 – 20; Col. Q, line 14 p. 15, Col. F, H - K		
43-2/1-1/2-6	Invoice	6	Y	p. 1, Col. A, lines 15 – 20; Col. B, lines 2 – 7, 10, 12, 15 – 21; Col. C, lines 2 – 6, 7, 10, 12 p. 2, Cols. C, D, G – I line 1; Cols. G, I, line 2 p. 3, Cols. C, D, G – I lines 1, 2; Cols. G, I, line 3 p. 4, Cols. C, D, G – I line 1; Cols. G, I, line 2 p. 5, Cols. C, D, G – I lines 1, 2; Cols. G, I, line 3 p. 6, Cols. C, D, G – I line 1; Cols. G, I, line 2	(d) (e)	G. J. Yupp
43-2/1-2	Load Entry	1	Y	Cols. I, J, lines 6 - 11	(d) (e)	D. Huss
43-2/1-2/1	Coal Purchase	1	Y	Col. A, lines 6 – 15, 29 – 32; Cols. B - E	(d) (e)	D. Huss
43-2/1-3	Invoice	1	Y	Col. B, lines 4, 7 – 9, 12 – 17; Col. C, lines 6, 18	(d) (e)	G. J. Yupp
43-2/1-3/1	Price Calculation	1	Y	Cols. B, C	(d) (e)	G. J. Yupp
43-2/1-3/1-1	Price Calculation	2	Y	p. 1, Col. F, line 3; Col. G, lines 13 – 15; Col. H p. 2, Col. B, C, line 4; Col. D, lines 1, 4, 5, 7	(d) (e)	G. J. Yupp
43-2/1-3/1-2	Price Verification	10	N			
43-2/1-3/1-3	Price Verification	5	N			
43-2/1-4	Invoice	1	Y	Col. A, line 13; Col. B, lines 2, 3; Col. E, lines 15, 16; Col. G, line 15; Col. H, lines 15, 17 - 20	(d) (e)	G. J. Yupp
43-3	Generation Account Sample	6	Y N	p. 1, 2, Cols. G, H p. 3 - 6	(d) (e)	D. Huss
43-3/2	Fuel Requisition	1	N			
43-3/2-1	Fuel Unit Cost	1	Y	Col. A, B, lines 8, 17; Col. C, lines 8, 11; Col. D, lines 5, 8, 11	(d) (e)	D. Huss
43-3/3	Gas Requisition	1	Y	Cols. K, L, M	(d) (e)	D. Huss
43-3/3-1	Gas Consumption	1	Y	Cols. C, D, E	(d) (e)	D. Huss
43-3/3-2	Fuel Receipts	2	Y	p. 1, 2, Cols. F, G	(d) (e)	D. Huss
43-3/3-3	Price Computations	1	Y	Cols. B, C, E, F, L; Col. M, lines 42, 43	(d) (e)	D. Huss
43-3/3-4	Gas Closing Report	2	Y	p. 1, Col A. line 5; Col. B, lines 9 – 30, 34 – 40, 50 – 53, 65; Cols. C, D, lines 9 – 31, 34 – 41; Col. E, lines 9 – 31, 34 – 41, 50 – 54, 58, 59, 65 – 67;	(d) (e)	D. Huss

				Col F. lines 46, 55, 60 – 67 p. 2, Col. A, lines 5 – 10, 13 – 15, 20 – 24; Cols. B - D		
43-3/4	Fuel Requisition	1	N			
43-3/4-1	Fuel Unit Price	1	Y	Col. A, B; lines 8, 14, 17; Col. C, lines 8, 11; Col. D, lines 5, 8, 11	(d) (e)	D. Huss
43-3/5	Fuel Receipts	1	Y	Cols. F, G	(d) (e)	D. Huss
43-3/5-1	Fuel Receipts	1	Y	Cols. K – M, lines 15 - 17	(d) (e)	D. Huss
43-3/5-1/1	Gas Corrections	1	Y	Col. A, lines 7 – 15; Cols. B – D, lines 9, 12, 15	(d) (e)	D. Huss
43-3/5-1/2	Unit Price	1	Y	Cols. I – K, lines 9 - 44	(d) (e)	D. Huss
45	Summary A6	1	N			
45-3/1	Lambda Report	2	Y N	p. 1, Cols. C, I, J, L – O, lines 4 – 36 p. 2	(d) (e)	G. J. Yupp
45-3/1-1	Power Sold Invoice	1	Y	Line 2	(d) (e)	G. J. Yupp
45-3/1-1/1	Power Sold Documentation	3	Y	p. 1, 2, Cols. C – F; p. 3, Cols. C – F, lines 2 – 19; Col. C, lines 23, 24	(d) (e)	G. J. Yupp
45-3/1-2	Transaction Deal Log	4	Y	All	(d) (e)	G. J. Yupp
45-3/2	Lambda Report	3	Y N Y	p. 1, Cols. C, H – N p. 2 p. 3, Cols. C, D, I - O	(d) (e)	G. J. Yupp
45-3/2-1	Invoice	3	Y	p. 1, line 1 p. 2 & 3, Col C - F	(d) (e)	G. J. Yupp
45-3/2-1/1	Invoice	2	Y	p. 1, line 1 p. 2. Col B lines 14, 15, 20 & 21 lines 14, 15, 20 & 21, Col C lines 14, 16, 17, Col D line 14	(d) (e)	G. J. Yupp
45-4/1	Lambda Report	2	Y	p. 1, Cols. C, H – N p. 2, Col. A, lines 42 – 46; Cols. C, H – N	(d) (e)	G. J. Yupp
45-4/1-1	Transmission Expense	1	N			
45-4/1-1/1	Transmission Service Billing Report	9	N			
45-4/1-2	Transmission Expense	1	N			
45-4/1-3	Sales Invoice	1	Y	Line 1; Col. B, line 9; Col. F, lines 29 – 36; Col. H, line 39; Cols. I, J lines 29, 33	(d) (e)	G. J. Yupp

45-4/1-3/1	Sales	5	Y	p. 1 - 4, Col. B, line 4; Cols. G - J p. 5, Col. B, lines 4, 6, 7, 12, 13; Cols. H, J, lines 6, 8, 9; Col. I, line 6	(d) (e)	G. J. Yupp
45-4/1-3/2	Sales	1	Y	Col. B, line 4; Cols. F, I, line 15; Col. G, line 15 - 17, 22, 23; Cols. H, J, lines 15, 18, 19; lines 25 - 27	(d) (e)	G. J. Yupp
45-4/1-3/2-1	Option Premium	1	Y	Col. B, line 4; Cols. F, I, J, K, line 15; Col. G, lines 15 - 19, 23, 24; Col. H, lines 15, 19, 20, 29 - 32; Lines 18, 26, 27, Col J line 18, 20	(d) (e)	G. J. Yupp
45-4/1-3/2-2	Call Option Agreement	3	Y	All	(d) (e)	G. J. Yupp
45-4/1-3/3	Purchase Statement	2	Y	p. 1, Col. B, line 4; Cols. F - J p. 2, Col. B, line 4; Cols. F, H line 5; Col. J, lines 8, 9	(d) (e)	G. J. Yupp
45-4/1-3/3-1	Transmission Invoice	1	Y	Line 1; Col. F, line 35; Col. G, line 37	(d) (e)	G. J. Yupp
45-4/1-3/3-2	Transmission Service Billing Report	9	N		(d) (e)	
45-4/1-4	FPC Detail	1	Y	Col. L, lines 2 - 17	(d) (e)	G. J. Yupp
47-5/1	Riviera Fuel Used Summary	2	Y	p. 1, Col. A, lines 2, 3, 10, 18, 20; Cols. C, E, lines 3, 4, 18, 20; Col. D, lines 3, 18, 20; Col. F, lines 3, 20, Col. J, lines 21 - 24 p. 2, Col. A, B, lines 7, 16, Col. C, lines 7, 10; Cols. D, 4, 7, 10; Col E	(d) (e)	G. J. Yupp D. Huss
47-5/2	Sanford Fuel Used Summary	2	Y	p. 1, Col. A, lines 3, 8, 10, 18, 20; Col. B line 2; Cols. D, F, lines 3, 4, 8, 9, 18, 20; Col. E, lines 3, 18; Col. G, lines 3, 8, 20; Col. H, lines 3, 8; Col. K, lines 21, 24, 25 p. 2, Col. A, B, lines 7, 13, 16, Col. C, lines 7, 10; Cols. D, lines 4, 7, 10; Col E	(d) (e)	G. J. Yupp D. Huss
47-5/2-1	Fuel Balancing Report	1	Y	Col. A, line 1; Cols. B - D	(d) (e)	G. J. Yupp
47-5/2-2	Corporate Inventory	1	Y	Line 18; Col. A, line 1, 27; Cols. B, C - E, H - J; Col. F, lines 30 - 48	(d) (e)	G. J. Yupp
47-5/2-3	Corporate Inventory	1	Y	Line 18; Col. A, line 1, 19, 26; Cols. B - E, G - J; Col. F, lines	(d) (e)	G. J. Yupp

				29 – 47		
47-5/2-4	Sanford Fuel Inventory	1	Y	Col. B, line 2; Col. D, lines 2, 3, 8 – 10	(d) (e)	G. J. Yupp
47-5/2-5	Fuel Oil Inventory	1	Y	Col. A, line 26; Col. B, lines 3 – 5, 11, 18; Col. C, lines 3 – 5, 18, 23, 24, 26, 30; Col. D, lines 3 – 5, 18; Col. E, lines 4, 5, 18; Col. F, line, 13; Col. G, lines 3 – 5, 13, 18; Col. H, lines 9, 12	(d) (e)	G. J. Yupp
47-5/3	Port Everglades Fuel Used Summary	2	Y	p. 1, Col. A, lines 3, 11, 16, 25, 33; Col. B, line 2; Cols. E, G, lines 3, 4, 16, 17, 33; Col. F, lines 3, 33; Col. H, lines 3, 16 p. 2, Col. A, B, lines 8, 17, Col. C, lines 8, 11; Col. D, lines 5, 8, 11; Col E	(d) (e)	G. J. Yupp D. Huss
47-5/4	Cape Canaveral Fuel Used Summary	2	Y	p. 1, Col. A, lines 3, 9, 15, 21, 23; Col. B, line 2; Cols. E, G, lines 3, 4, 9, 21, 23; Col. F, lines 3, 21, 23; Col. H, lines 3, 9, 23; Col. I, lines 3, 9; Col. L, lines 24 – 26, 28 p. 2, Col. A, B, lines 8, 14, 17, Col. C, lines 8, 11; Col. D, lines 5, 8, 11; Col E	(d) (e)	G. J. Yupp D. Huss
47-5/5	Manatee Fuel Used Summary	2	Y	p. 1, Col. A, lines 3, 9, 15, 21, 23; Col. B, line 2; Cols. E, G, lines 3, 4, 9, 10, 21, 23; Col. F, lines 3, 21, 23; Col. H, lines 3, 23; Col. L, lines 24 – 26, 28 p. 2, Col. A, B, lines 8, 17, Col. C, lines 8, 11; Cols. D, lines 5, 8, 11; Col E	(d) (e)	G. J. Yupp D. Huss
47-5/6	Martin Fuel Used Summary	2	Y	p. 1, Col. A, lines 3, 9, 15, 23, 33; Col. B, line 2; Cols. E, G, lines 3, 4, 9, 10, 15, 16, 33; Col. F, lines 3, 33; Col. H, lines 3, 9, 15; Col. I, lines 9, 15 p. 2 Col. A, B, lines 8, 17, Col. C, lines 8, 11; Cols. D, lines 5, 8, 11; Col E	(d) (e)	G. J. Yupp D. Huss
47-5/7	Turkey Point Fuel Used Summary	2	Y	p. 1, Col. A, lines 3, 9, 16, 22, 24; Col. B, line 2; Cols. D, F, lines 3, 4, 9, 10, 22, 24; Col. E, lines 3, 4, 9, 10, 15, 16, 33; Col. K, lines 25 – 27, 29 p. 2, Col. A, B, lines 8, 17, Col. C, lines 8, 11; Col. D, lines 5, 8, 11; Col E	(d) (e)	G. J. Yupp D. Huss
49	Summary of Form	1	N			

	423 Reconciliation to Schedule A5					
49-1/1	Reconciliation of Form 423 to Schedule A5 (9/02)	2	Y N	p. 1, Col. B, lines 3 – 6, 15 – 20, 23 – 29, 32 – 35, 40 – 42, 44; Col. C, lines 15 – 17, 23, 40 – 42, 44; Col. E, lines 4 – 8, 40 – 42, 44; Cols. D, F – I, lines 40 – 42, 44, Col. K, lines 40 – 42 p. 2	(d) (e)	G. J. Yupp
49-1/1-1	Form 423	2	Y N	p. 1, Cols. H-N, P&Q, lines 1-21 p. 2	(d) (e)	G. J. Yupp
49-1/1-2	Fossil Fuel Inventory	1	Y	Cols. C – Q	(d) (e)	G. J. Yupp
49-1/1-3	Form 423	2	Y N	p. 1, Cols. H-N, P&Q, lines 1-21 p. 2	(d) (e)	G. J. Yupp
49-1/1-3/1	Fuel Receipt Detail Report	6	Y	p. 1, Col. B, lines 0.5, 19.5; Cols. C – E, Col. F, lines 3, 12, 15, 19.5 – 25, 41; Col. G, lines 2, 19.5, 21; Col. H, 19.5, 21 p. 2, line 41, Cols. C – E, Col. F, lines 54, 73 p. 3, line 83, Cols. C – E, Col. F, lines 84, 96, 108, 125 p. 4, line 125, Cols. C – E, Col. F, lines 146, 161 - 167 p. 5, line 167, Cols. C – F p. 6, line 209, Cols. B lines 209, 218.5; Cols. C – E, G, H; Col. F, lines 210 – 218, 219, 228 – 230; line 235, Col. C, lines 237 - 239	(d) (e)	G. J. Yupp
49-1/1-4	Form 423	2	Y N	p. 1, Cols. H-N, P&Q, lines 1-21 p. 2	(d) (e)	G. J. Yupp
49-1/1-5	Form 423	2	Y	p. 1, Cols. H-N, P&Q lines 1-21 p. 2, Cols. H-N, P&Q lines 1-24	(d) (e)	G. J. Yupp
49-1/1-6	Fossil Fuel Inventory	1	Y	Col. B, lines 1 – 9, Cols. C - Q	(d) (e)	G. J. Yupp
49-1/2	Reconciliation of Form 423 to Schedule A5 (10/02)	1	Y	Col. B, lines 3 – 6, 15 – 20, 23 – 30, 33 – 38, 44 – 46, 48; Col. C, lines 15 – 17, 44 – 46, 48, Cols. D – M; Col. N, lines 44 – 46	(d) (e)	G. J. Yupp
49-1/2-1	Form 423	2	Y	p. 1, Cols. H-N, P&Q lines 1-30 p. 2, Cols. H-N, P&Q lines 31 & 32	(d) (e)	G. J. Yupp
49-1/2-2	Fossil Fuel Inventory	1	Y	Cols. C - Q	(d) (e)	G. J. Yupp

49-1/2-3	Form 423	2	Y	p. 1, Cols. H-N, P&Q lines 1-30 p. 2, Cols. H-N, P&Q lines 31 & 32	(d) (e)	G. J. Yupp
49-1/2-3/1	Fuel Receipt Detail Report	3	Y	p. 1, lines 0.5, 27.5, 29.5, Cols. D - F, Col. G, lines 5 - 15, 21, 22, 24, 28 - 39, Col. H, lines 5 - 15 - 22, 28 - 39, Col. I, lines 5 - 11, 22, 28 - 39 p. 2, line 39, Cols. D - I p. 3, lines 81, 95.5, Col. D, lines 82 - 120, Cols. E - I	(d) (e)	G. J. Yupp
49-1/2-4	Form 423	2	Y N	p. 1, Cols. H-N, P&Q lines 1-21 p. 2	(d) (e)	G. J. Yupp
49-1/2-5	Form 423	4	Y N	p. 1, Cols. H-N, P&Q lines 1-30 p. 2, Cols. H-N, P&Q Lines 31 & 32 p. 3, Cols. H-N, P&Q lines 1-21 p. 4	(d) (e)	G. J. Yupp
49-1/2-6	Fossil Fuel Inventory	1	Y	Cols. C - Q	(d) (e)	G. J. Yupp
49-1/3-1/2	Coal Reconciliation Sheet	1	Y	Cols. C - G	(d) (e)	D. Huss
52 p.1	Futures, Options, & Swaps	1	N			
52-2/1	Natural Gas Hedging - Saving	1	Y	Col. A, lines 14 - 25; Col. B lines 3 - 11, 14 - 25; Cols. C, lines 3 - 13; Cols. D - F, lines 3 - 11	(d) (e)	G. J. Yupp
52-2/1-1	3/02-Gas Transactions	1	Y	Lines 4 - 11	(d) (e)	G. J. Yupp
52-2/1-1/1	Futures - 3/02	2	Y	p. 1, lines 3, 13, 23, 33; Cols. C, D, lines 4, 6, 8, 10, 11, 14, 16, 18, 20, 21, 24, 26, 28, 30, 31; Cols. E - P p. 2, lines 3 - 11, 21, 31; Col. C, lines 14, 18, 19, 24, 28, 29, 34; Cols. D - P	(d) (e)	G. J. Yupp
52-2/1-1/1-1	Definition	1	Y	All	(d) (e)	G. J. Yupp
52-2/1-1/1-2	Loss/Gain Guide	1	N			
52-2/1-2	7/02-Gas Transactions	1	Y	Cols. A, C - F	(d) (e)	G. J. Yupp
52-2/1-2/1	7/02 Swaps & Futures	3	Y	p. 1, lines 4 - 6, 16, 26; Col. C, lines 1, 2, 7, 9, 13, 14, 19, 23, 24; Cols. D - Q p. 2, lines 8 - 16, 26 - 28; Col. C, lines 1, 5, 6, 19, 23, 24, 31;	(d) (e)	G. J. Yupp

				Cols. D – P p. 3, lines 8, 21 – 23, Col. C, lines 5, 6, 11, 17, 19; Cols. D – P		
52-2/1-2/1-1	Deal Ticket	1	Y	Lines 2, 6 – 9	(d) (e)	G. J. Yupp
52-2/1-2/1-2	Confirmation	1	Y	All	(d) (e)	G. J. Yupp
52-2/1-2/1-3	Deal Ticket	1	Y	Line 3, 7	(d) (e)	G. J. Yupp
52-2/1-2/1-4	Confirmation	1	Y	All	(d) (e)	G. J. Yupp
52-2/1-2/1-5	Deal Ticket	1	Y	Col. A, lines 2, 3, 15, 17; Col. D, line 17; Col. E, line 3; Col. F, 13, Col. G. line 17; Cols. H - P	(d) (e)	G. J. Yupp
52-2/1-2/1-6	Confirmation	3	Y	All	(d) (e)	G. J. Yupp
52-2/1-2/2	Broker Fees 7/02	15	Y	p. 1, All p. 2, Col. A, line 5; Col. B, line 3; Cols. F – J p. 3, Lines 11, 12; Col. K, line 13 p. 4, Col. A, lines 6 – 9; Col. B, line 4; Cols. F – K p. 5, Col. B, line 4; Cols. E – I p. 6, Col. B, line 4; Cols. D – H p. 7, Lines 10, 11; Col. J, line 12 p. 8, Col. A, lines 6 – 12; Col. B, line 4; Cols. E – I, lines 15 – 27, Col. I, line 30 p. 9, lines 0.5, 1, 2, 4, 5, 7, 8, 11 – 14 p. 10, Lines 16 – 22; Col. A, lines 5 – 9; Col. C, lines 1, 6 – 12; Col. D, line 13 p. 11, lines 6 – 46 p. 12, lines 1 – 30 p. 13, lines 11 – 39 p. 14, All p. 15, lines 1 - 8	(d) (e)	G. J. Yupp
52-2/2	Oil Hedging Savings	1	Y	Lines 6 – 14, 18 – 29; Col. C, lines 15, 16	(d) (e)	G. J. Yupp
52-2/2-1	Fuel Oil Transactions	1	Y	Lines 6 - 13	(d) (e)	G. J. Yupp
52-2/2-1/1	Swap, Oil OTC	2	Y	p. 1, lines 9, 19, 29, 30; Cols. C – O p. 2, lines 9, 10; Cols. C - O	(d) (e)	G. J. Yupp
52-2/2-1/1-1	Option Definition	1	Y	All	(d) (e)	G. J. Yupp
52-2/3	Electricity Hedging Savings	1	Y	Lines 6 – 14, 17 - 28	(d) (e)	G. J. Yupp

52-2/3-1	Purchased Power	1	Y	Lines 6 –13	(d) (e)	G. J. Yupp
52-2/3-1/1	Purchased Power Option	1	Y	Lines 10, 26; Cols. F – J, line 5; Cols. C – O, lines 7 – 28; Col. L, line 29	(d) (e)	G. J. Yupp
52-2/3-1/1-1	Physical Power Option	1	Y	Col. A, lines 4, 7, 8, 11; Col. B, 9, 11, 12, 14; Col. D, line 3; Col. E, line 11	(d) (e)	G. J. Yupp
52-2/3-1/1-2	Confirmation	2	Y	All	(d) (e)	G. J. Yupp
52-2/3-1/1-3	Invoice	1	Y	Col. A, lines 6 – 11; Col. B, lines 3, 4; Col. D, lines 2, 3; Cols. E, G – I, line 14, 17, 18; Col. F, lines 14 – 16; Col. J, line 21, 22	(d) (e)	G. J. Yupp
52-2/3-1/1-4	Glossary	1	N			
52-2/4	Transaction Flow through	1	N			
52-2/4-1	Premium Explanation	1	N			
52-3	Trading & Risk Management Procedures Manual	34	Y N	p. 1 – 32, All p. 33 - 34	(d) (e) N/A	G. J. Yupp N/A