

ORIGINAL REDACTED

EXHIBIT "B"

050245-EI

EDITED VERSION

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COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
RCA \_\_\_\_\_  
SCR \_\_\_\_\_  
SEC 1  
OTH \_\_\_\_\_

DOCUMENT NO.  
03439-05  
4.7.05

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DOCUMENT NUMBER-DATE

03439 APR-7 1988

FPSC-COMMISSION CLERK

State of Florida



Public Service Commission

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

DATE March 17, 2005

TO: Denise Vandiver, Division of Regulatory Compliance and Consumer Assistance

VIA: Kathy Welch, Miami District Office *KW*

FROM: Iliana H. Piedra, Miami District Office *IHP*

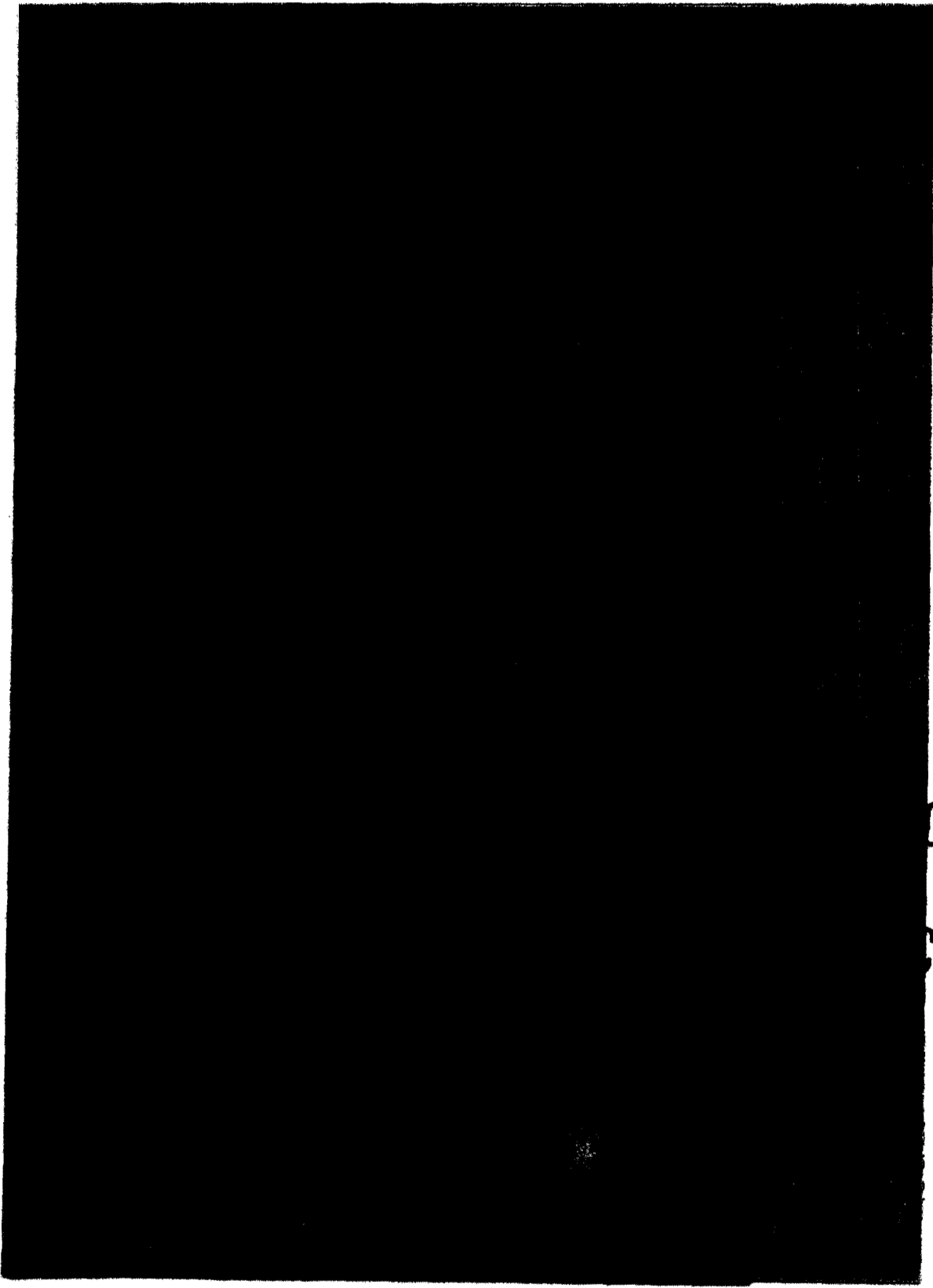
RE: FPL Fibernet, LLC TX-603, 2003 RAF - Control No. - 04-230-4-10

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P1

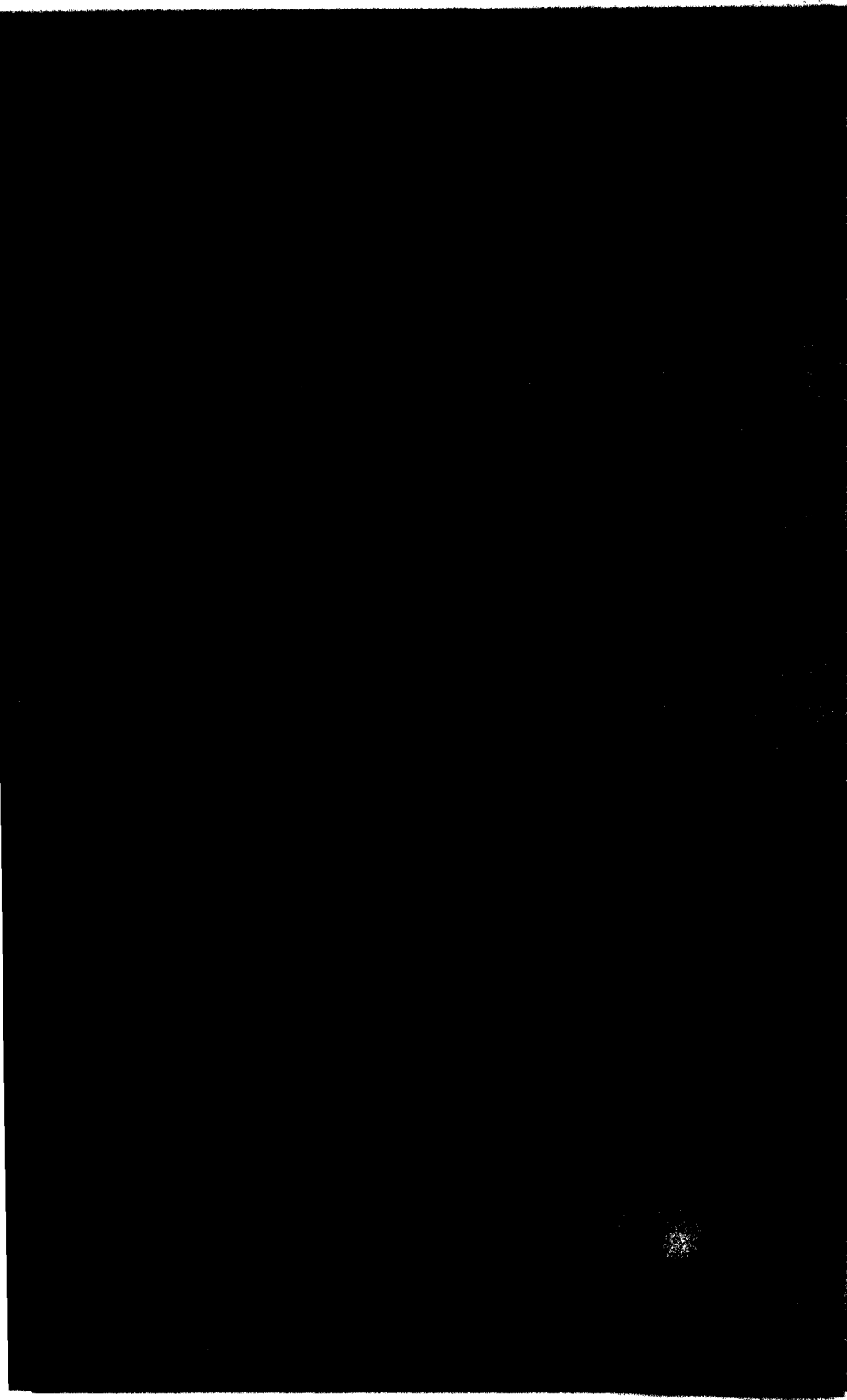
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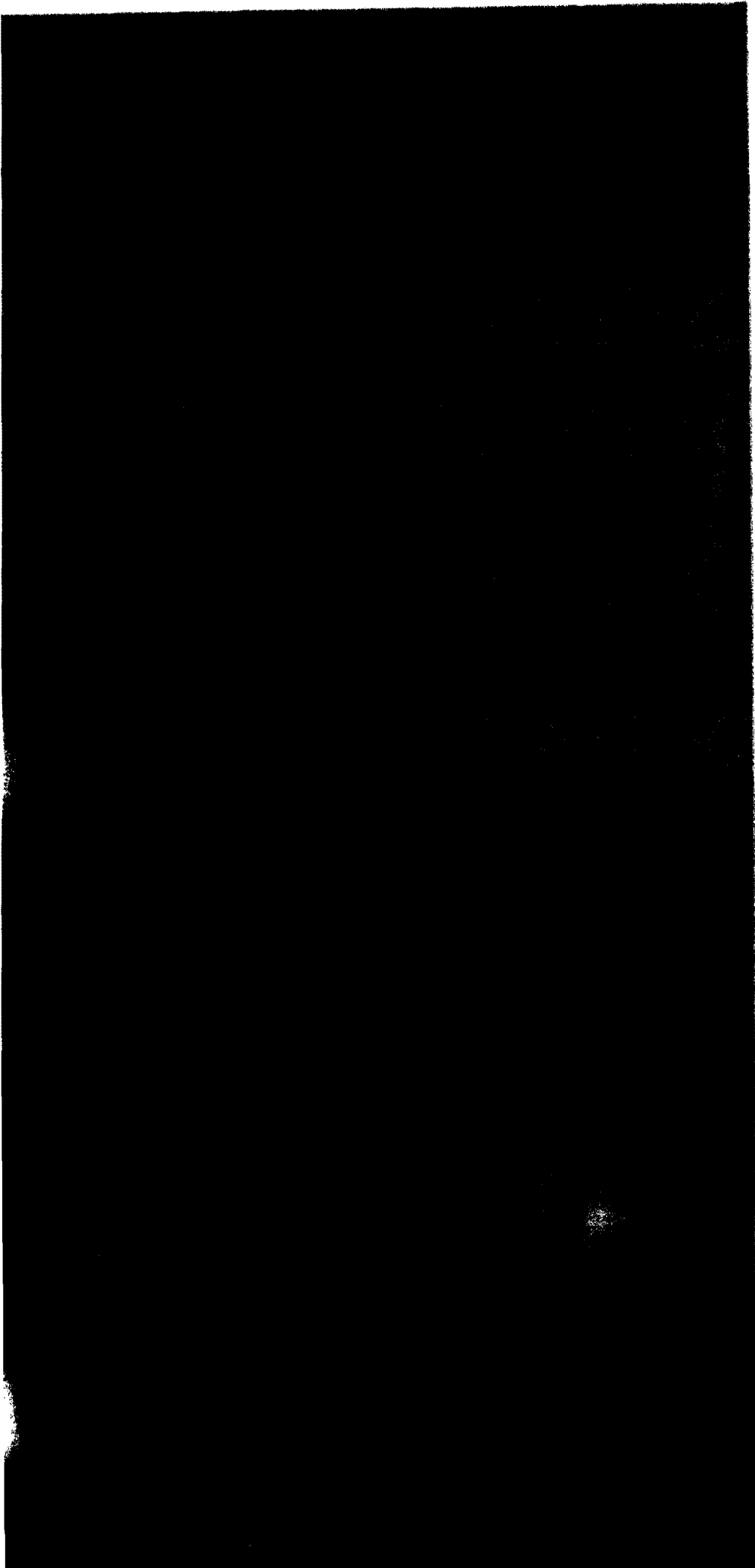


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P5

1

FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

kw  
3/15/05

Title: \_\_\_\_\_

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

TO: Evy Martin  
UTILITY: FPL  
FROM: Hiana Piedra  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 2  
AUDIT PURPOSE: \_\_\_\_\_

DATE OF REQUEST: 10/26/04

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/29/04  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1 [REDACTED]  
2 [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 [REDACTED]  
6 [REDACTED]  
7 [REDACTED]  
8 [REDACTED]  
9 [REDACTED]  
10 [REDACTED]  
11 [REDACTED]

TO: AUDIT MANAGER \_\_\_\_\_

DATE: \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, ITEM(S) all IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Evy Martin Regulatory Affairs  
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:  
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PSC/AFA-6 (Rev. 2/95)

10-2



FW  
2/14/05

Title: \_\_\_\_\_

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

TO: Eyiv Martin  
UTILITY: FPL FiberNet  
FROM: Ilana Piedra  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 5  
AUDIT PURPOSE: RAF

DATE OF REQUEST: 2/22/05

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 2/28/05  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

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[REDACTED]

TO: AUDIT MANAGER Ilana Piedra

DATE: 3/4/05

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, ITEM(S) \_\_\_\_\_ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 354.183, 366.033, OR 367.156, F.S., TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Eyiv Martin Reg. Affairs  
(SIGNATURE AND TITLE OF RESPONDENT)

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10-5

100 105  
3/10/05

Title: \_\_\_\_\_

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

TO: Evy Martin  
UTILITY: FPL Fibernet  
FROM: Ilana Piedra  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

DATE OF REQUEST: 2/22/05

REQUEST NUMBER: 6  
AUDIT PURPOSE: \_\_\_\_\_

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 2/28/05  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

[REDACTED]

TO: AUDIT MANAGER Ilana Piedra

DATE: 3/4/05

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, ITEM(S) \_\_\_\_\_ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.033, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Evy Martin  
REG AFFAIRS  
(SIGNATURE AND TITLE OF RESPONDENT)

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166  
3/14/05

Title: \_\_\_\_\_

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

TO: Evry Martin  
UTILITY: FPL FiberNet  
FROM: Liana Piedra  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8  
AUDIT PURPOSE: \_\_\_\_\_

DATE OF REQUEST: 3/14/05

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: ASAP

(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1 [REDACTED]
- 2 [REDACTED]
- 3 [REDACTED]

TO: AUDIT MANAGER Liana Piedra

DATE: 3/14/05

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, ITEM(S) \_\_\_\_\_ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Evry Martin

(SIGNATURE AND TITLE OF RESPONDENT)

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10-8

EPORT NBR: CAAV/TB-PA

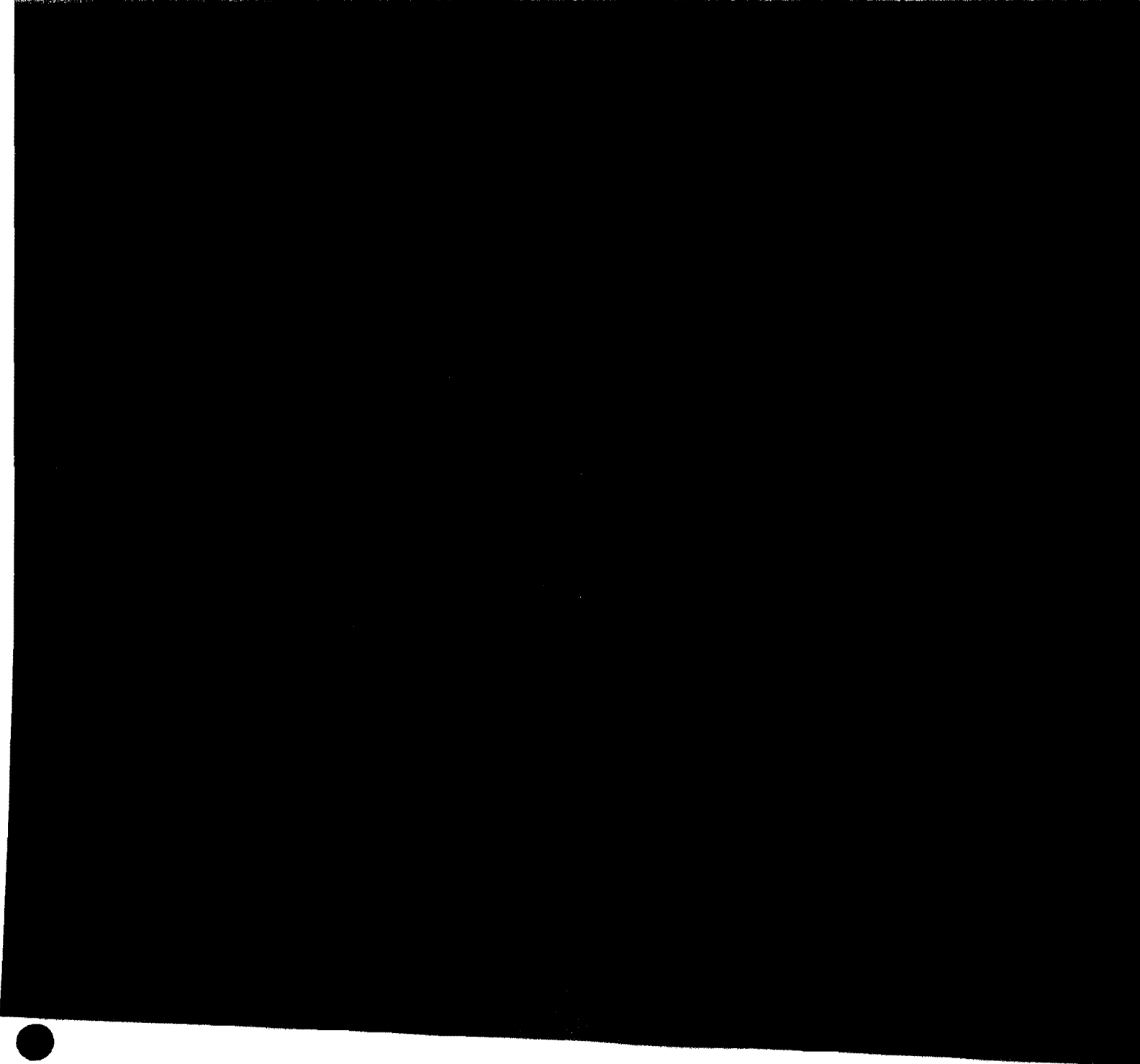
FPL FIBER NET  
TRIAL BALANCE  
DECEMBER 2003

3.4, 109 1  
PAGE: 1  
DATE: 01/13/04

POINT ACCOUNT	BALANCE THIS MONTH	INCREASE OVER LAST MONTH	DESCRIPTION
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POINT	BALANCE THIS	INCREASE OVER	DESCRIPTION
SCORE	MONTH	LAST MONTH	



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View 1/12/05

FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

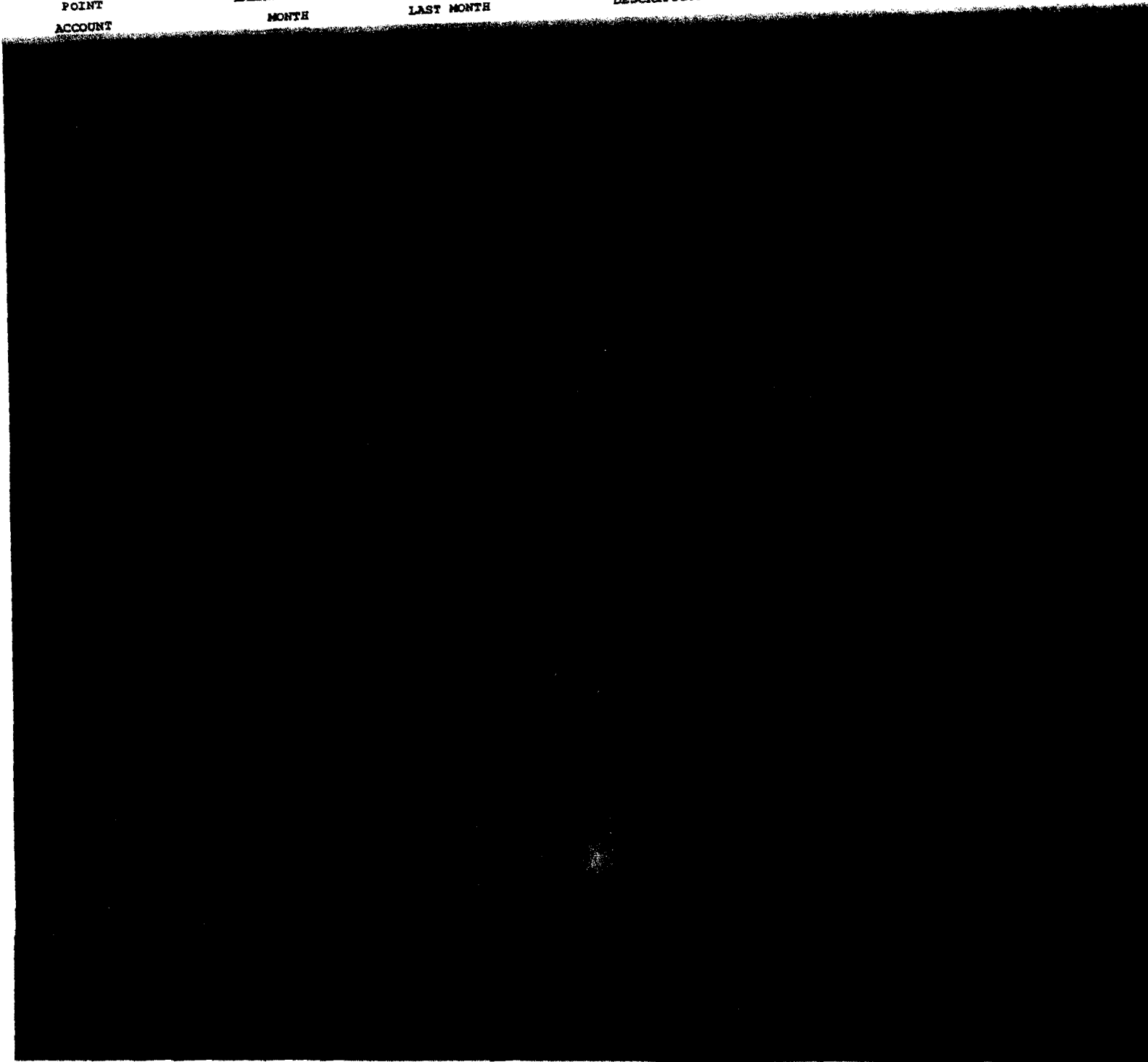
Title: \_\_\_\_\_

PAGE: 3  
DATE: 01/13/04

REPORT NBR: CARY/TB-PA

FPL FIBER NET  
TRIAL BALANCE  
DECEMBER 2003

POINT BALANCE THIS INCREASE OVER DESCRIPTION  
ACCOUNT MONTH LAST MONTH



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FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

12/31/03

Title: \_\_\_\_\_



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12-2

PBC

FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

10/16/05

Title:

10/08/2004 17:07 5616917474

FPL CTX JB

PAGE 01/18

DATE/TIME: 10/8/2004 / 5:02 PM

10/16/05



**FPL**

FLORIDA POWER & LIGHT COMPANY  
CORPORATE TAX DEPARTMENT  
700 UNIVERSE BLVD.  
JUNO BEACH, FL 33408  
MAILING ADDRESS: P. O. BOX 14000  
JUNO BEACH, FL 33408

**FACSIMILE COVER SHEET**

1 SEND TO: \_\_\_\_\_

2 PHONE NUMBER: \_\_\_\_\_

3 COMPANY/DEPARTMENT: \_\_\_\_\_

4 FACSIMILE PHONE NUMBER: \_\_\_\_\_

5 FROM: \_\_\_\_\_

6 PHONE NUMBER: \_\_\_\_\_

7 FACSIMILE PHONE NUMBER: \_\_\_\_\_

8 TOTAL PAGES (INCLUDING THIS SHEET) 18

9 MESSAGE: FPL Fibernet 2003 Proforma Tax Return

See attached.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NOTICE OF CONFIDENTIALITY**

*THIS MESSAGE IS INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED, AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. If the reader of this transmission is not the intended recipient, or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, we would appreciate it if you would notify us immediately by telephone and return the missent message to us, by U.S. mail, at the address above. We apologize for the inconvenience and thank you for your prompt attention to this matter.*

**CONFIDENTIAL**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12-3

WJH/1/05

Title:

10/08/2004 17:07

5616917474

FPL CTX JB

PAGE 02/18

Form **1120**  
Department of the Treasury  
Internal Revenue Service

# U.S. Corporation Income Tax Return

OMB No. 1545-0128

**2003**

For calendar year 2003 or tax year beginning \_\_\_\_\_, 2003, ending \_\_\_\_\_, 20\_\_\_\_  
▶ Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

- A Check if a:**
- 1 Consolidated return (attach Form 881)
  - 2 Personal holding co. (attach Sch. PH)
  - 3 Personal service corp. (as defined in Regulations sec. 1.441-3(c) - see instructions)

**Use IRS label. Otherwise, print or type.**

Name, Number, street, and room or suite no. (if a P.O. box, see page 7 of instructions.)  
City or town, state, and ZIP code

FPL FiberNet LLC  
c/o FPL Corporate Tax Department  
P.O. Box 14000  
Juno Beach FL 33408

**B Employer identification number**  
[REDACTED]

**C Date incorporated**  
[REDACTED]

**D Total assets (see page 8 of instructions)**  
\$ [REDACTED]

**E Check applicable boxes:** (1)  Initial return (2)  Amended return (3)  Final return (4)  Name change (5)  Address change

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1a	Gross receipts or sales	[REDACTED]	Loss returns and allowances	[REDACTED]	1c	[REDACTED]
2	Cost of goods sold (Schedule A, line B)	[REDACTED]			2	[REDACTED]
3	Gross profit. Subtract line 2 from line 1c	[REDACTED]			3	[REDACTED]
4	Dividends (Schedule C, line 19)	[REDACTED]			4	[REDACTED]
5	Interest	[REDACTED]			5	[REDACTED]
6	Gross rents	[REDACTED]			6	[REDACTED]
7	Gross royalties	[REDACTED]			7	[REDACTED]
8	Capital gain net income (attach Schedule D (Form 1120))	[REDACTED]			8	[REDACTED]
9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)	[REDACTED]			9	[REDACTED]
10	Other income (see page 9 of instructions—attach schedule)	[REDACTED]	STATEMENT 1		10	[REDACTED]
11	<b>Total income.</b> Add lines 3 through 10	[REDACTED]			11	[REDACTED]
12	Compensation of officers (Schedule E, line 4)	[REDACTED]			12	[REDACTED]
13	Salaries and wages (less employment credits)	[REDACTED]			13	[REDACTED]
14	Repairs and maintenance	[REDACTED]			14	[REDACTED]
15	Bad debts	[REDACTED]			15	[REDACTED]
16	Rents	[REDACTED]	STATEMENT 2		16	[REDACTED]
17	Taxes and licenses	[REDACTED]			17	[REDACTED]
18	Interest	[REDACTED]			18	[REDACTED]
19	Charitable contributions (see page 11 of instructions for 10% limitation)	[REDACTED]			19	[REDACTED]
20	Depreciation (attach Form 4562)	[REDACTED]	20	[REDACTED]	20	[REDACTED]
21	Less depreciation claimed on Schedule A and elsewhere on return	[REDACTED]	21a	[REDACTED]	21a	[REDACTED]
22	Depletion	[REDACTED]			22	[REDACTED]
23	Advertising	[REDACTED]			23	[REDACTED]
24	Pension, profit-sharing, etc., plans	[REDACTED]			24	[REDACTED]
25	Employee benefit programs	[REDACTED]			25	[REDACTED]
26	Other deductions (attach schedule)	[REDACTED]	STATEMENT 3		26	[REDACTED]
27	<b>Total deductions.</b> Add lines 12 through 26	[REDACTED]			27	[REDACTED]
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	[REDACTED]			28	[REDACTED]
29	Less: a Net operating loss (NOL) deduction (see page 13 of instructions)	[REDACTED]	29a	[REDACTED]	29a	[REDACTED]
	b Special deductions (Schedule C, line 20)	[REDACTED]	29b	[REDACTED]	29b	[REDACTED]
30	<b>Taxable income.</b> Subtract line 29c from line 28	[REDACTED]			30	[REDACTED]
31	<b>Total tax (Schedule J, line 11).</b>	[REDACTED]			31	[REDACTED]
32	<b>Payments:</b> a 2002 overpayment credited to 2003	[REDACTED]	32a	[REDACTED]	32a	[REDACTED]
	b 2003 estimated tax payments	[REDACTED]	32b	[REDACTED]	32b	[REDACTED]
	c Less 2003 refund applied for on Form 4466	[REDACTED]	32c	[REDACTED]	32c	[REDACTED]
	e Tax deposited with Form 7004	[REDACTED]	32e	[REDACTED]	32e	[REDACTED]
	f Credit for tax paid on undistributed capital gains (attach Form 2439)	[REDACTED]	32f	[REDACTED]	32f	[REDACTED]
	g Credit for Federal tax on fuels (attach Form 4136). See instructions	[REDACTED]	32g	[REDACTED]	32g	[REDACTED]
33	Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached	[REDACTED]			33	[REDACTED]
34	<b>Tax due.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed	[REDACTED]			34	[REDACTED]
35	<b>Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid	[REDACTED]			35	[REDACTED]
36	<b>Enter amount of line 35 you want:</b> Credited to 2004 estimated tax <input type="checkbox"/> 0 Refunded <input type="checkbox"/>	[REDACTED]			36	[REDACTED]

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instr.)? <input type="checkbox"/> Yes <input type="checkbox"/> No Preparer's SSN or PTIN
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	
Firm's name (or yours if self-employed), address, and ZIP code			EIN
			Phone no.

ERF 2003 Deloitte & Touche Tax Technologies LLC

**CONFIDENTIAL**

US1120P1 Form 1120 (2003)

12-3

PPE

WJ 3/16/05

Title:

10/08/2004 17:07 5616917474

FPL CTX JB

Form 1120 (2003)

Cost of Goods Sold (See page 14 of instructions)

1	Inventory at beginning of year	0
2	Purchases	0
3	Cost of labor	0
4	Additional section 263A costs (attach schedule)	0
5	Other costs (attach schedule)	0
6	Total. Add lines 1 through 5	0
7	Inventory at end of year	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	0

9a Check all methods used for valuing closing inventory:

- (i)  Cost as described in Regulations section 1.471-3
- (ii)  Lower of cost or market as described in Regulations section 1.471-4
- (iii)  Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.

Yes  No

Yes  No

Dividends and Special Deductions (See instructions beginning on page 15)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	0	70	0
2	0	80	0
3	0	42	0
4	0	48	0
5	0	70	0
6	0	80	0
7	0	100	0
8	0	100	0
9	0	100	0
10	0	100	0
11	0	100	0
12	0	100	0
13	0		
14	0		
15	0		
16	0		
17	0		
18	0		
19	0		
20	0		0

Compensation of Officers (See instructions for line 12, page 1, on page 10 of instructions)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
2					0
3					0
4					0

CONFIDENTIAL

12-3

PPE

2/11/05

Form 1120 (2003)

FPL FiberNet LLC

3

**Tax Computation** (see page 17 of instructions)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1583) <input type="checkbox"/>		
Important: Members of a controlled group, see instructions on page 17.			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$8,925,000 taxable income brackets (in that order):		
	(1) \$ 0	(2) \$ 0	(3) \$ 0
b	Enter the corporation's share of:		
	(1) Additional 5% tax (not more than \$11,750)	\$ 0	
	(2) Additional 3% tax (not more than \$100,000)	\$ 0	
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17) <input type="checkbox"/>	3	0
4	Alternative minimum tax (attach Form 4626)	4	0
5	Add lines 3 and 4	5	0
6a	Foreign tax credit (attach Form 1118)	6a	0
b	Possessions tax credit (attach Form 5735)	6b	0
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c	0
d	General business credit. Check box(es) and indicate which forms are attached. <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶	6d	0
e	Credit for prior year minimum tax (attach Form 8827)	6e	0
f	Qualified zone academy bond credit (attach Form 8860)	6f	0
7	Total credits. Add lines 6a through 6f	7	0
8	Subtract line 7 from line 5	8	0
9	Personal holding company tax (attach Schedule PH (Form 1120))	9	0
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8897 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	10	0
11	Total tax. Add lines 8 through 10. Enter here and on line 31, page 1	11	0

**Other Information** (see page 19 of instructions)

	Yes	No		Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: (a) Percentage owned ▶ and (b) Owner's country ▶	
2	See page 21 of the instructions and enter the: a Business activity code no ▶ 513300 b Business activity ▶ Wholesale Telecommunications c Product or service ▶ Telecommunications			c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶	
3		X		8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	
4	X			9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0	
5		X		10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶	
6		X		11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.	
				12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$ 0	
				13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ 0	

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.



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Form 1120 (2003)

FPL FiberNet LLC

Page 4

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Balance Sheets per Books

Beginning of tax year

End of tax year

Assets

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	(a)	(b)	(c)	(d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts		0		0
3 Inventories		0		0
4 U.S. government obligations		0		0
5 Tax-exempt securities (see Instructions)				
6 Other current assets (attach schedule)		0		0
7 Loans to shareholders		0		0
8 Mortgage and real estate loans		0		0
9 Other investments (attach schedule)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation		0		0
11a Depletable assets	0		0	0
b Less accumulated depletion	0	0	0	0
12 Land (net of any amortization)	0		0	
13a Intangible assets (amortizable only)	0	0	0	0
b Less accumulated amortization				
14 Other assets (attach schedule)				
15 Total assets				
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable				0
17 Mortgages, notes, bonds payable in less than 1 year				0
18 Other current liabilities (attach schedule)				0
19 Loans from shareholders				0
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach schedule)				
22 Capital stock: a Preferred stock	0		0	0
b Common stock	1	1	1	1
23 Additional paid-in capital				0
24 Retained earnings-Appropriated (attach schedule)				
25 Retained earnings-Unappropriated				0
26 Adjustments to shareholders' equity (attach schedule)				0
27 Less cost of treasury stock				0
28 Total liabilities and shareholders' equity				

Reconciliation of Income (Loss) per Books With Income per Return (See page 20 of instructions)

1 Net income (loss) per books		Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$	0
3 Excess of capital losses over capital gains			0
Income subject to tax not recorded on books this year (Itemize):			0
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation		a Depreciation \$	0
b Charitable contributions	0	b Charitable contributions \$	0
c Travel and entertainment	0		0
6 Add lines 1 through 5		Add lines 7 and 8	
		Income (line 26, page 1) - line 6 less line 9	

Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year		5 Distributions:	
2 Net income (loss) per books		a Cash	0
3 Other increases (itemize):		b Stock	0
		c Property	0
		6 Other decreases (itemize):	0
	0	7 Add lines 5 and 6	0
4 Add lines 1, 2, and 3		Balance at end of year (line 4 less line 7)	

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PPE

FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

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Title:

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Form **4626**

# Alternative Minimum Tax - Corporations

OMB No. 1545-0175

**2003**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to the corporation's tax return.

Name  
FPL FiberNet LLC

Employer identification number

Note: See page 1 of the instructions to find out if the corporation is a small corporation exempt from the AMT under section 55(e).

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1	1	Taxable income or (loss) before net operating loss deduction			
2		Adjustments and preferences:			
a	2a	Depreciation of post-1986 property			
b	2b	Amortization of certified pollution control facilities			0
c	2c	Amortization of mining exploration and development costs			0
d	2d	Amortization of circulation expenditures (personal holding companies only)			0
e	2e	Adjusted gain or loss			
f	2f	Long-term contracts			0
g	2g	Merchant marine capital construction funds			0
h	2h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			0
i	2i	Tax shelter farm activities (personal service corporations only)			0
j	2j	Passive activities (closely held corporations and personal service corporations only)			0
k	2k	Loss limitations			0
l	2l	Depletion			0
m	2m	Tax-exempt interest income from specified private activity bonds			0
n	2n	Intangible drilling costs			0
o	2o	Other adjustments			0
3	3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20			
4		Adjusted current earnings (ACE) adjustment:			
a	4a	ACE from line 10 of the worksheet on page 11 of the instructions			
b	4b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See examples on page 6 of the instructions			
c	4c	Multiply line 4b by 75% (.75). Enter the result as a positive amount			
d	4d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)			
e	4e	ACE adjustment: • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount			
5	5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT			
6	6	Alternative tax net operating loss deduction (see instructions)			0
7	7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions			
8		Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):			
a	8a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see page 7 of the instructions). If zero or less, enter -0-		0	
b	8b	Multiply line 8a by 25% (.25)		0	
c	8c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-			0
9	9	Subtract line 8c from line 7. If zero or less, enter -0-			0
10	10	Multiply line 9 by 20% (.20)			0
11	11	Alternative minimum tax foreign tax credit (see instructions)			0
12	12	Tentative minimum tax. Subtract line 11 from line 10			0
13	13	Regular tax liability before all credits except the foreign tax credit and possessions tax credit			0
14	14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 4, or the appropriate line of the corporation's income tax return			0

For Paperwork Reduction Act Notice, see instructions.

Form 4626 (2002)

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ERF 2003 Deloitte & Touche Tax Technologies LLC

US4626F1

12-3

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FPL FiberNet, LLC  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

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3/14/05

Title:

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FPL Fibernet LLC

### Adjusted Current Earnings Worksheet

See ACE Worksheet Instructions (which begin on page 9)

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1	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626			1	
2	ACE depreciation adjustment:				
a	AMT depreciation	2a			
b	ACE depreciation:				
	(1) Post-1993 property	2b(1)			
	(2) Post-1989, pre-1994 property	2b(2)	0		
	(3) Pre-1990 MACRS property	2b(3)	0		
	(4) Pre-1990 original ACRS property	2b(4)	0		
	(5) Property described in sections 168(f)(1) through (4)	2b(5)	0		
	(6) Other property	2b(6)	0		
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)			
c	ACE depreciation adjustment. Subtract line 2b(7) from line 2a			2c	
3	Inclusion in ACE of items included in earnings and profits (E&P):				
a	Tax-exempt interest income	3a	0		
b	Death benefits from life insurance contracts	3b	0		
c	All other distributions from life insurance contracts (including surrenders)	3c	0		
d	Inside buildup of undistributed income in life insurance contracts	3d	0		
e	Other items (see Regulations sections 1.56(g)-1(c)(6)(III) through (IX) for a partial list)	3e	0		
f	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e	3f	0		
4	Disallowance of items not deductible from E&P:				
a	Certain dividends received	4a	0		
b	Dividends paid on certain preferred stock of public utilities that are deductible under section 247	4b	0		
c	Dividends paid to an ESOP that are deductible under section 404(k)	4c	0		
d	Nonpatronage dividends that are paid and deductible under section 1362(c)	4d	0		
e	Other items (see Regulations sections 1.56(g)-1(d)(2)(i) and (ii) for a partial list)	4e	0		
f	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e	4f	0		
5	Other adjustments based on rules for figuring E&P:				
a	Intangible drilling cost	5a	0		
b	Circulation expenditures	5b	0		
c	Organizational expenditures	5c	0		
d	LIFO inventory expenditures	5d	0		
e	Installment sales	5e	0		
f	Total other E&P adjustments. Combine lines 5a through 5e	5f	0		
6	Disallowance of loss on exchange of debt pools	6	0		
7	Acquisition expenses of life insurance companies for qualified foreign contracts	7	0		
8	Depletion	8	0		
9	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property	9			
10	Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626	10			

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FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
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Title:

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PAGE 08/18

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2003**

Attachment Sequence No. 67

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

FPL FiberNet LLC

Wholesale Telecommunications

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$100,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation	3	\$400,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	100,000
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6		0	0
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instr)	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part III Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	0

**Part IV MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	
18	If you are electing under section 168(l)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B-Assets Placed in Service During 2003 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		0				0
b 5-year property						
c 7-year property						
d 10-year property		0				0
e 15-year property						
f 20-year property		0				0
g 25-year property		0	25 yrs.		S/L	0
h Residential rental property		0	27.5 yrs.	MM	S/L	0
i Nonresidential real property		0	27.5 yrs.	MM	S/L	0
			39 yrs.	MM	S/L	

**Section C-Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System**

20a Class life		0			S/L	0
b 12-year		0	12 yrs.		S/L	0
c 40-year		0	40 yrs.	MM	S/L	0

**Part V Summary (See page 6 of the instructions)**

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

For Paperwork Reduction Act Notice, see separate instructions.

ERF 2003 Deloitte & Touche Tax Technologies LLC

Form 4562 (2003)

US4562P1

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FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

WJ 3/16/05

Title:

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Form 4562 (2003)

Page 2

**Part II Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A — Depreciation and Other Information** (Caution: See page 7 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		Yes <input type="checkbox"/> No <input type="checkbox"/>		24b If "Yes," is the evidence written?		Yes <input type="checkbox"/> No <input type="checkbox"/>		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions) . . . . .							25	0
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):								
		%	0	0			0	0
		%	0	0			0	0
		%	0	0			0	0
27 Property used 50% or less in a qualified business use (See page 6 of the instructions):								
		%	0	0		S/L-	0	
		%	0	0		S/L-	0	
		%	0	0		S/L-	0	
28 Add amounts in column (h), lines 26 through 27. Enter here and on line 21, page 1 . . . . .							28	0
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							29	0

**Section B — Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

8 30 Total business/investment miles driven during the year (do not include commuting miles — see page 2 of the instructions) . . . . .	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
	0	0	0	0	0	0
9 31 Total commuting miles driven during the year . . . . .	0	0	0	0	0	0
10 32 Total other personal (noncommuting) miles driven . . . . .	0	0	0	0	0	0
11 33 Total miles driven during the year. Add lines 30 through 32. . . . .	0	0	0	0	0	0
12 34 Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No
13 35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	Yes	No	Yes	No	Yes	No
14 36 Is another vehicle available for personal use? . . . . .	Yes	No	Yes	No	Yes	No

**Section C — Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

15 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
16 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
17 39 Do you treat all use of vehicles by employees as personal use? . . . . .		
18 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
19 41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.) . . . . .		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part III Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
20 42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):						
		0			0	
21 43 Amortization of costs that began before your 2003 tax year . . . . .						
		0			0	
22 44 Total. Add amounts in column (f). See page 9 of the instructions for where to report . . . . .					44	

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FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

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Form **4797**

### Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0164

**2003**

Attachment Sequence No. 27

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) shown on return  
FPL FiberNet LLC

Identification number

1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . 1 0

### Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (See instructions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
2			0	0	0		
			0	0	0	0	
			0	0	0	0	

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3 Gain, if any, from Form 4684, line 39 . . . . . 3 0

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . 4 0

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . 5 0

6 Gain, if any, from line 32, from other than casualty or theft . . . . . 6 0

7 Combine lines 2 through 6 in columns (g) and (h). Enter the gain or (loss) here and on the appropriate line as follows: . . . . . 7

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Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 8, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below.

All others. If line 7, column (g), is zero or a loss, enter that amount on line 11 below and skip lines 8, 9, and 12. If line 7, column (g), is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain or (loss) in each column as a long-term capital gain or (loss) on Schedule D and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . . 8 0

9 Subtract line 8 from line 7. If line 9, column (g), is zero or less, enter -0- in column (g). If line 9, column (g), is zero, enter the gain from line 7, column (g), on line 12 below. If line 9, column (g), is more than zero, enter the amount from line 8, column (g), on line 12 below and include the gain or (loss) in each column of line 9 as a long-term capital gain or (loss) on Schedule D (see instructions) . . . . . 9 0

\* Corporations (other than S corporations) should not complete column (h). Partnerships and S corporations must complete column (h). All others must complete column (h) only if line 7, column (g), is a gain and the amount, if any, on line 8, column (g), does not equal or exceed the gain on line 7, column (g). Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do NOT include gain attributable to unrecaptured section 1250 gain.

### Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

	0	0	0
	0	0	0
	0	0	0

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18

11 Loss, if any, from line 7, column (g) . . . . . 11

12 Gain, if any, from line 7, column (g) or amount from line 8, column (g), if applicable . . . . . 12 0

13 Gain, if any, from line 31 . . . . . 13 0

14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . 14 0

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . 15 0

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . . 16 0

17 Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year partnerships and S corporations (see instr.) . . . . . 17 0

18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:

a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed.

b For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions . . . . . 18b(1)

(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14 . . . . . 18b(2)

For Paperwork Reduction Act Notice, see Instructions.

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Form 4797 (2003)  
US4797P1

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TYE: 12/31/03

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Form 4797 (2003)

Page 2

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)				
A						
B						
C						
D						
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D	
20 Gross sales price (Note: See line 1 before completing.)	20	0	0	0	0	0
21 Cost or other basis plus expense of sale	21	0	0	0	0	0
22 Depreciation (or depletion) allowed or allowable	22	0	0	0	0	0
23 Adjusted basis. Subtract line 22 from line 21	23	0	0	0	0	0
24 Total gain. Subtract line 23 from line 20	24	0	0	0	0	0
<b>25 If section 1245 property:</b>						
a Depreciation allowed or allowable from line 22	25a	0	0	0	0	0
b Enter the smaller of line 24 or 25a	25b	0	0	0	0	0
<b>26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.</b>						
a Additional depreciation after 1975 (see instructions)	26a	0	0	0	0	0
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	0	0	0	0	0
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	0	0	0	0	0
d Additional depreciation after 1989 and before 1976	26d	0	0	0	0	0
e Enter the smaller of line 26c or 26d	26e	0	0	0	0	0
f Section 291 amount (corporations only)	26f	0	0	0	0	0
g Add lines 26b, 26e, and 26f	26g	0	0	0	0	0
<b>27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).</b>						
a Soil, water, and land clearing expenses	27a	0	0	0	0	0
b Line 27a multiplied by applicable percentage (see instructions)	27b	0	0	0	0	0
c Enter the smaller of line 24 or 27b	27c	0	0	0	0	0
<b>28 If section 1254 property:</b>						
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	0	0	0	0	0
b Enter the smaller of line 24 or 28a	28b	0	0	0	0	0
<b>29 If section 1255 property:</b>						
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	0	0	0	0	0
b Enter the smaller of line 24 or 29a (see instructions)	29b	0	0	0	0	0

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	0
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	0
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4694, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	0

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(See instructions.)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	0
34 Recomputed depreciation. See instructions	34	0
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0

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US4797P2

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Page 1

2003 FEDERAL FORM 1120 TAX RETURN

FPL Fibernet LLC  
Year: 2003

STATEMENT 1 - FORM 1120, PG 1, LN 10  
OTHER INCOME

*3* LINE 10: OTHER INCOME  
*4* OTHER INCOME

(-TOTAL

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Page 2

2003 FEDERAL FORM 1120 TAX RETURN

1 FPL Fibernet LLC  
2 Year: 2003

STATEMENT 2 - FORM 1120, PG 1, LN 17  
TAXES

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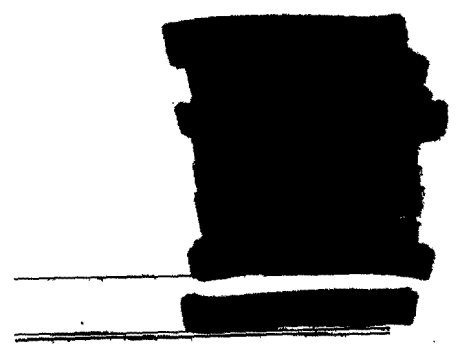
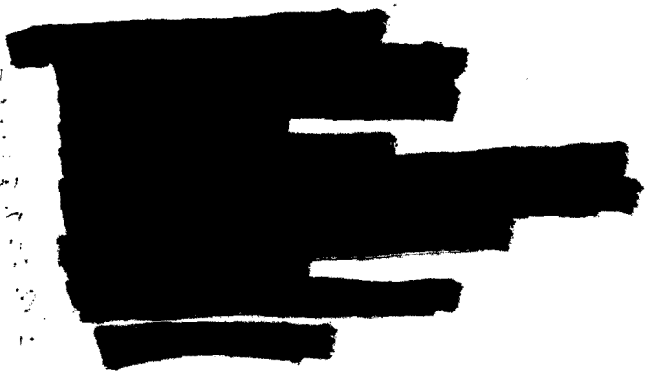
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Page 3

2003 FEDERAL FORM 1120 TAX RETURN





FPL Fibernet LLC  
Year: 2003

STATEMENT 3 - FORM 1120, PG 1, LN 26  
OTHER DEDUCTIONS



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INTEGRITY BUSINESS FORMS, INC.	Phone: (847) 690-2626	Fax: (847) 690-4608	Email: integbus@aol.com	

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COMBINED BALANCE SHEET SUPPORT  
ba

Page 1

1 BALANCE SHEET DETAIL REG & END  
2 Year: 2003

	Beginning	Ending
<b>ASSETS</b>		
1 CASH & CASH ACCOUNTS	[REDACTED]	[REDACTED]
2 TRADE NOTES & ACCOUNTS RECEIVABLE	[REDACTED]	[REDACTED]
A LESS: RESERVE FOR BAD DEBTS	[REDACTED]	[REDACTED]
6 OTHER CURRENT ASSETS	[REDACTED]	[REDACTED]
10 A DEPRECIABLE ASSETS	[REDACTED]	[REDACTED]
10 B LESS: ACCUMULATED DEPRECIATION	[REDACTED]	[REDACTED]
14 OTHER ASSETS	[REDACTED]	[REDACTED]
<b>TOTAL</b>	[REDACTED]	[REDACTED]
<b>LIABILITIES AND EQUITY</b>		
16 ACCOUNTS PAYABLE	[REDACTED]	[REDACTED]
18 OTHER CURRENT LIABILITIES	[REDACTED]	[REDACTED]
21 OTHER LIABILITIES	[REDACTED]	[REDACTED]
22 B CAPITAL STOCK - COMMON	[REDACTED]	[REDACTED]
23 PAID-IN OR CAPITAL SURPLUS	[REDACTED]	[REDACTED]
25 RETAINED EARNINGS--UNAPPROPRIATED	[REDACTED]	[REDACTED]
<b>TOTAL</b>	[REDACTED]	[REDACTED]

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BALANCE SHEET DETAIL BBS & BMD  
Year: 2003

COMBINED BALANCE SHEET SUPPORT  
by

Page 3

Beginning Ending

SUPPORTING SCHEDULES

OTHER CURRENT ASSETS:  
Prepaid Expenses  
A/R - Associated Companies  
Deposits  
Materials & Supplies  
TOTAL

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

OTHER ASSETS:  
Miscellaneous  
Misc. Deferred Debts  
TOTAL

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

OTHER CURRENT LIABILITIES  
Federal Income Tax Payable  
State Income Tax Payable  
Sales Tax Payable  
Payroll Taxes Payable  
Taxes - Other  
Affiliates Payable  
Miscellaneous  
Deferred Revenue  
TOTAL

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

OTHER LIABILITIES:  
Deferred Federal Income Taxes  
Deferred State Income Taxes  
Miscellaneous  
Miscellaneous Accrued Liabilities  
TOTAL

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

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Review of RAF  
RCA: #04-230-4-10 Undocketed  
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FEDERAL 1120, SCHEDULE M1

Page 1

FPL Fibernet LLC  
Year: 2003

\*\*\*\*\*  
\* SCHEDULE M-1 \*  
\*\*\*\*\*

1 NET INCOME PER BOOKS. . . . .

2 FEDERAL INCOME TAX. . . . .

3 EXCESS CAPITAL LOSSES OVER CAPITAL GAINS. . . . .

INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS

Unearned Revenues - Sprint  
Contributions in Aid of Constructi  
Gain/Loss Asset Sales

TOTAL

4 INCOME SUBJECT TO TAX NOT RECORDED ON BOOKS

5 EXPENSES RECORDED ON BOOKS NOT IN THIS RETURN

A DEPRECIATION. . . . .  
B CONTRIBUTIONS CARRYOVER . . . . .  
C TRAVEL AND ENTERTAINMENT. . . . .

OTHER EXP RECORDED ON BOOKS NOT IN THIS RETURN

Bad Debts  
Bonuses  
Post Retirement/Employment Benefit  
Deferred Compensation  
Accrued Severance Costs  
Capitalization of CPI  
Reverse Various Book Reserves  
Vacation Accrual  
Section 195 Start-Up Costs

TOTAL

TOTAL LINE 5. . . . .

6 TOTAL OF LINES 1 THROUGH 5. . . . .

7 INCOME RECORDED ON BOOKS NOT IN THIS RETURN

A TAX-EXEMPT INTEREST . . . . . 0  
OTHER INC RECORDED ON BOOKS NOT IN THIS RETURN . . . . . 0

TOTAL LINE 7. . . . . 0

8 DEDUCTIONS IN THIS RETURN NOT ON BOOKS

A DEPRECIATION. . . . . 0  
B CONTRIBUTIONS CARRYOVER . . . . . 0

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FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

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Title:

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FEDERAL 1120, SCHEDULE M1

FPL Fibernet LLC  
Year: 2003

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FPL FiberNet, LLC.  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

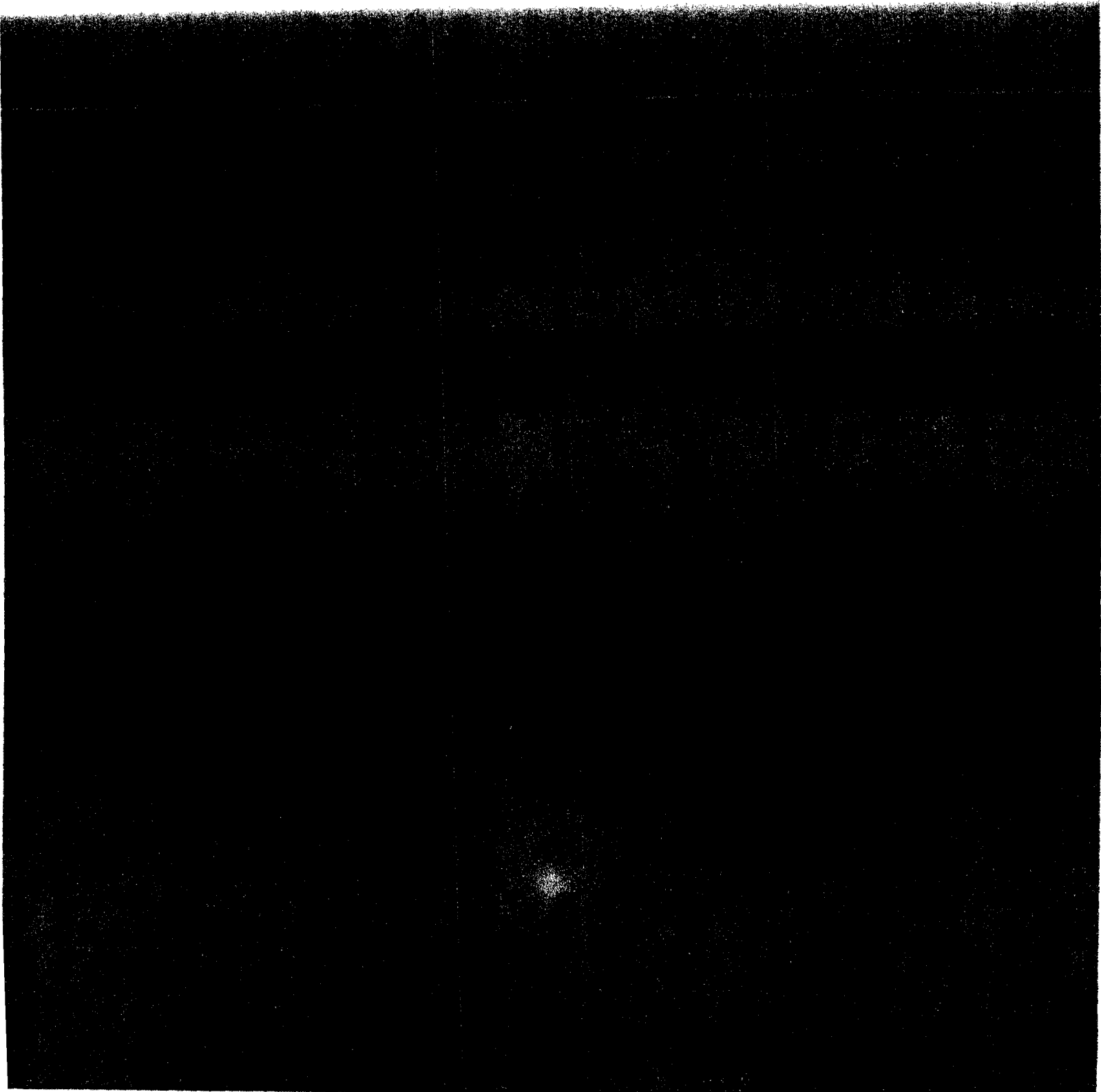
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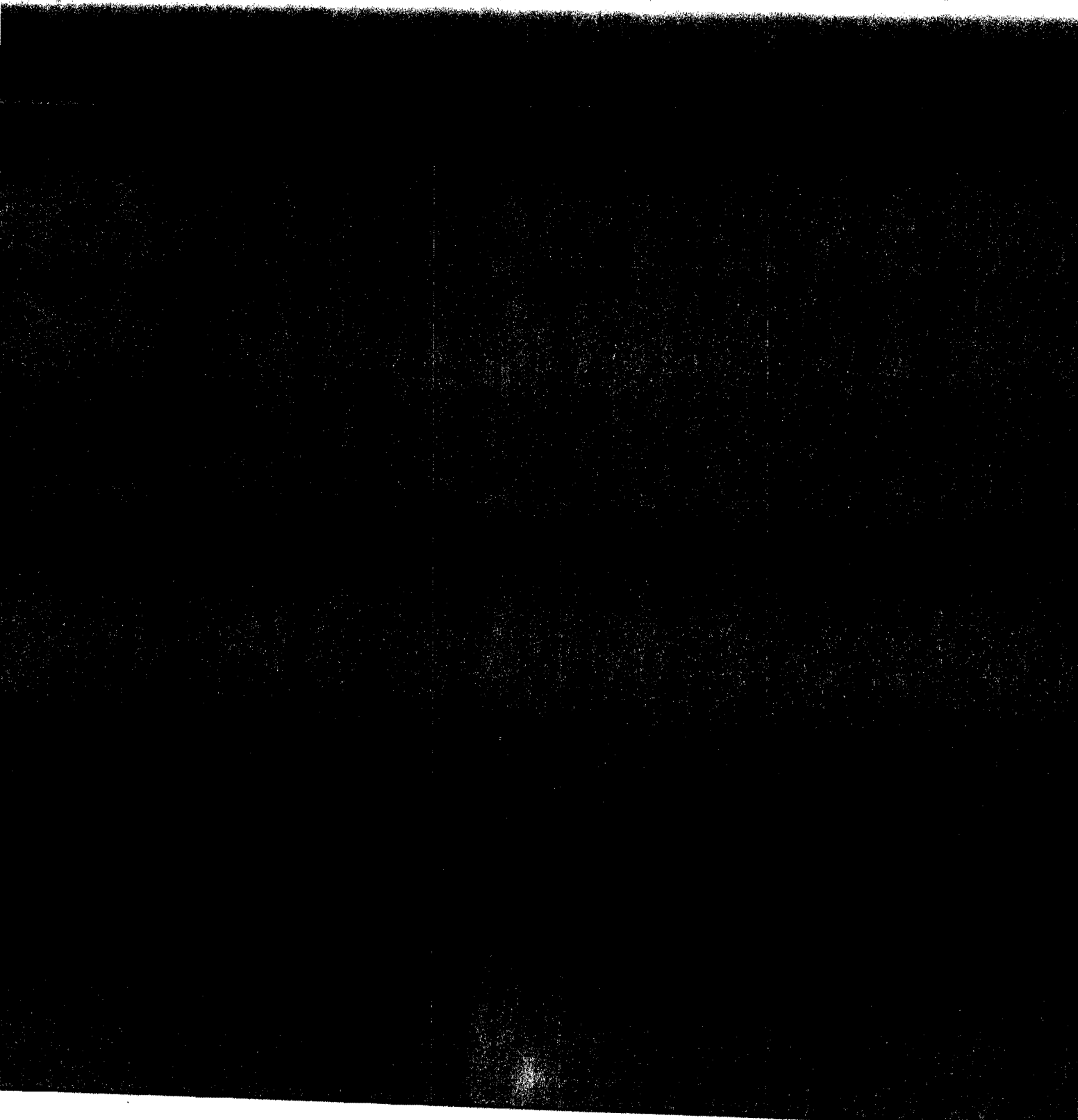
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FPL FiberNet, LLC.  
Review of RAF  
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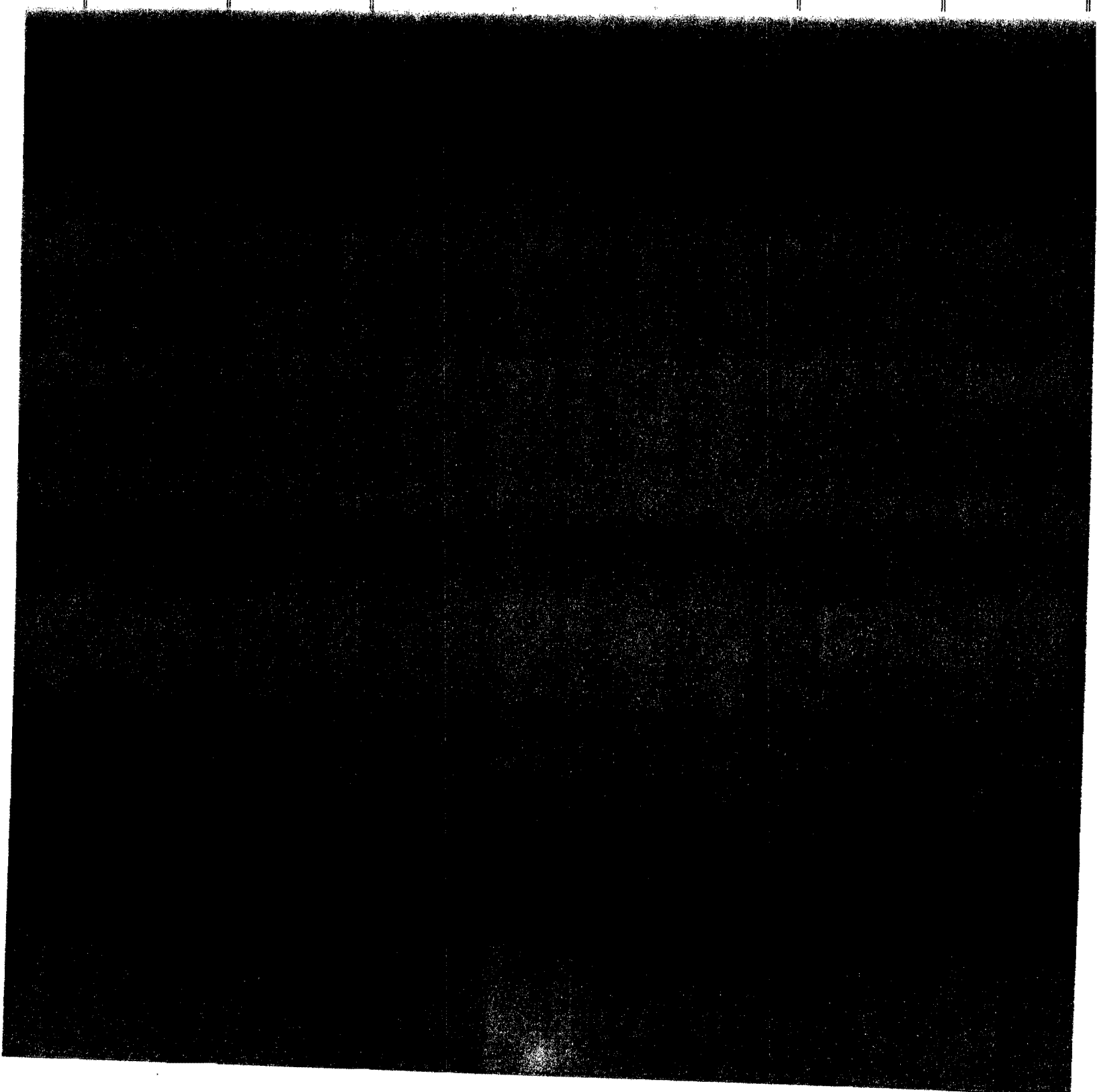
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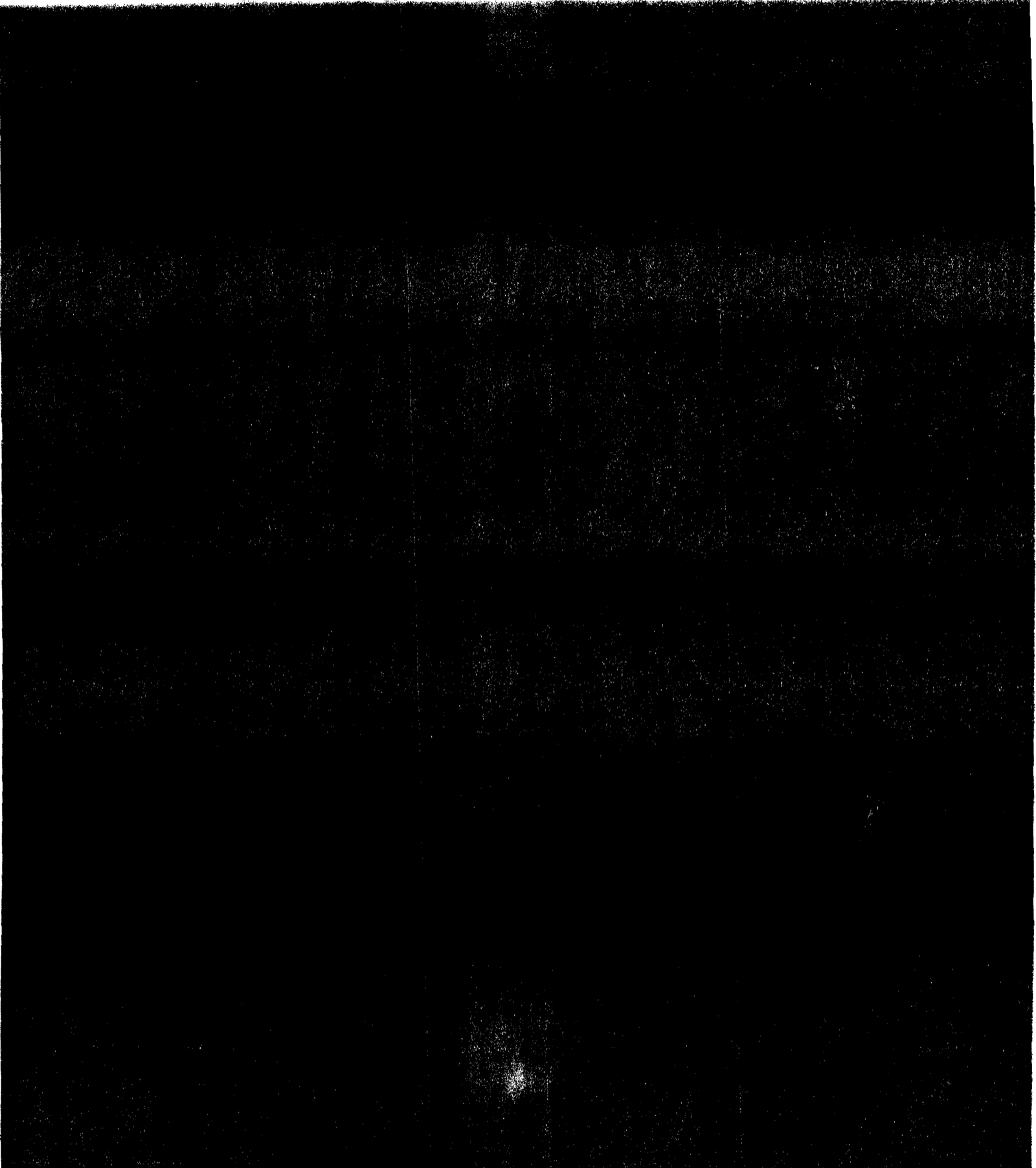
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Jan-03

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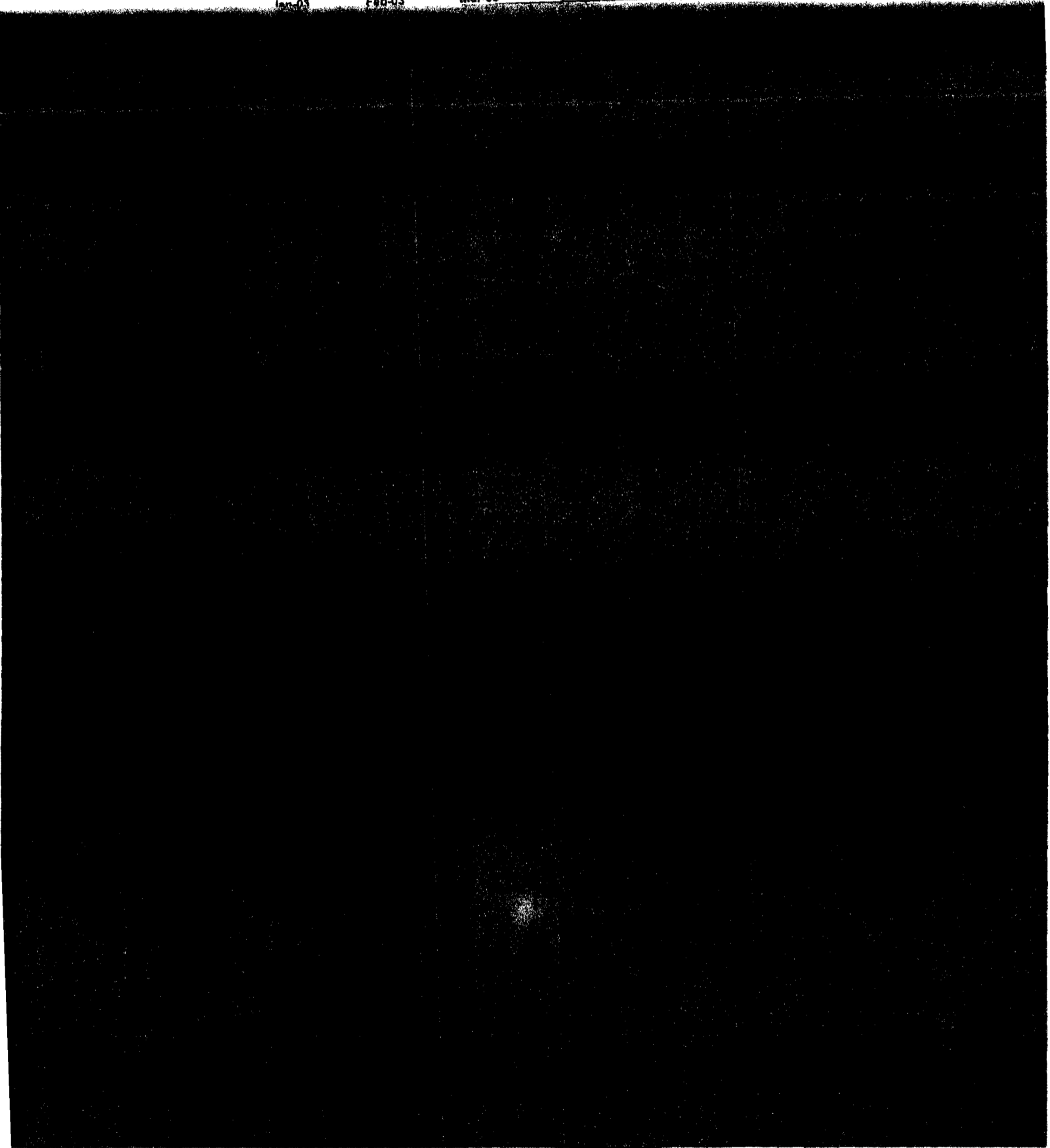
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Review of RAF  
RCA: #04-230-4-10 Undocketed  
TYE: 12/31/03

Title:

Revenue Stats-2003.xls

Jan-03      Feb-03      Mar-03      Apr-03      May-03      Jun-03



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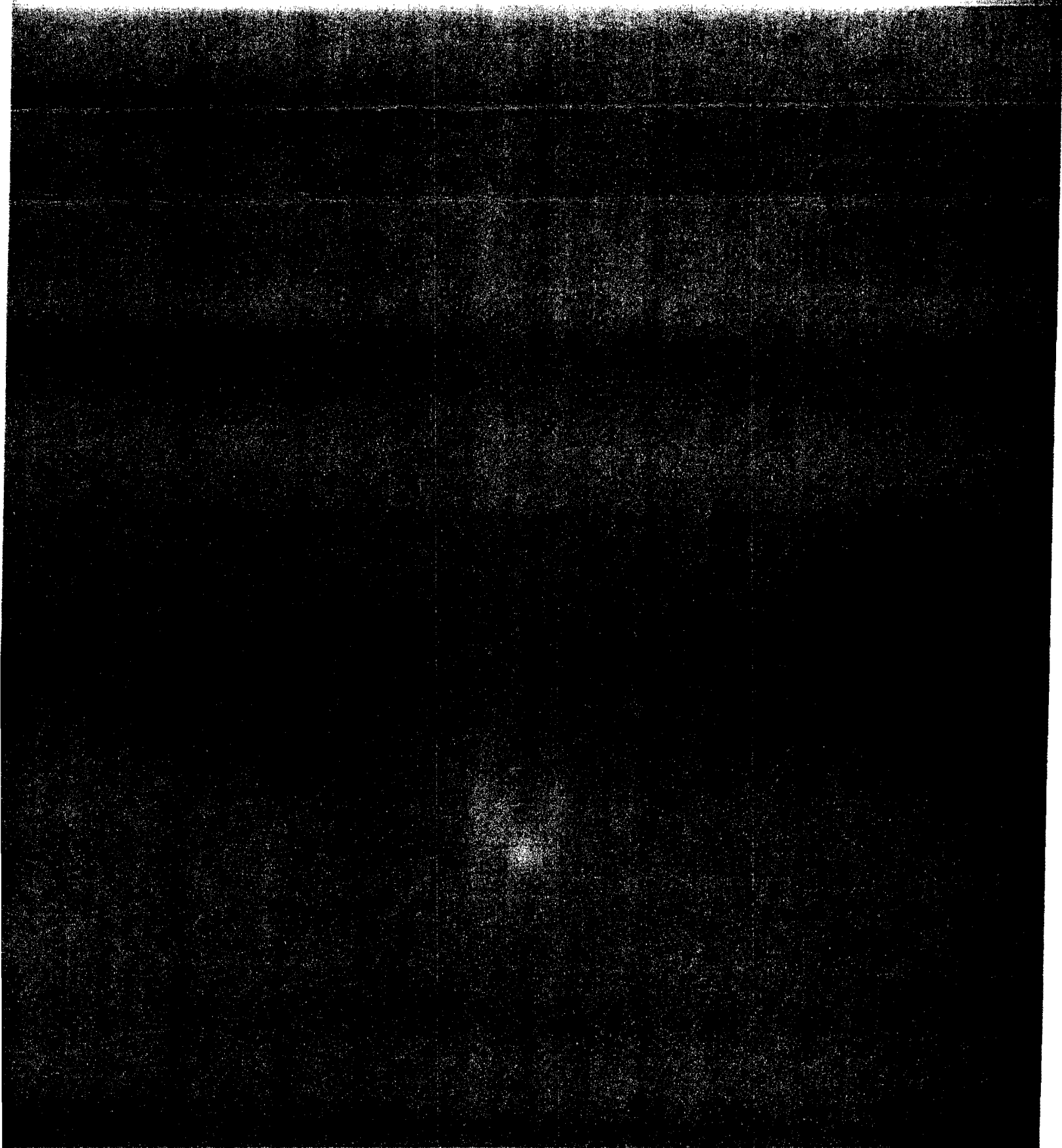
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Review of RAF  
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Revenue Stats-2003.xls

Jul-03      Aug-03      Sep-03      Oct-03      Nov-03      Dec-03



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FPL FiberNet, LLC  
Review of RAF  
RCA: #04-230-4-10 Undocketed  
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Title:

Revenue Stats-2003.xls

Jul-03

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Sep-03

Oct-03

Nov-03

Dec-03

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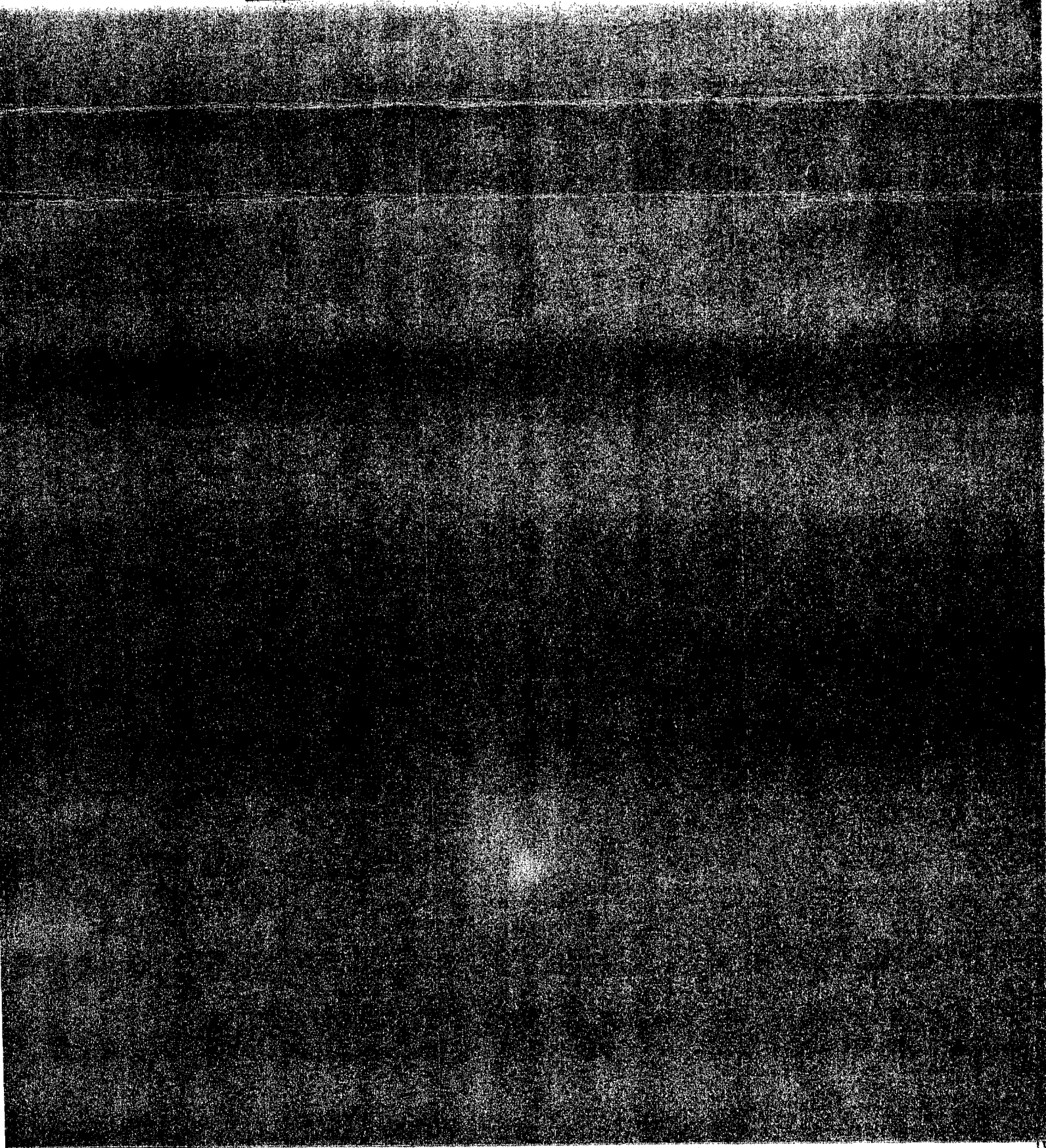
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Title: \_\_\_\_\_

Revenue Stats-2003.xls

Jul-03      Aug-03      Sep-03      Oct-03      Nov-03      Dec-03



Total

Page 4 of 4

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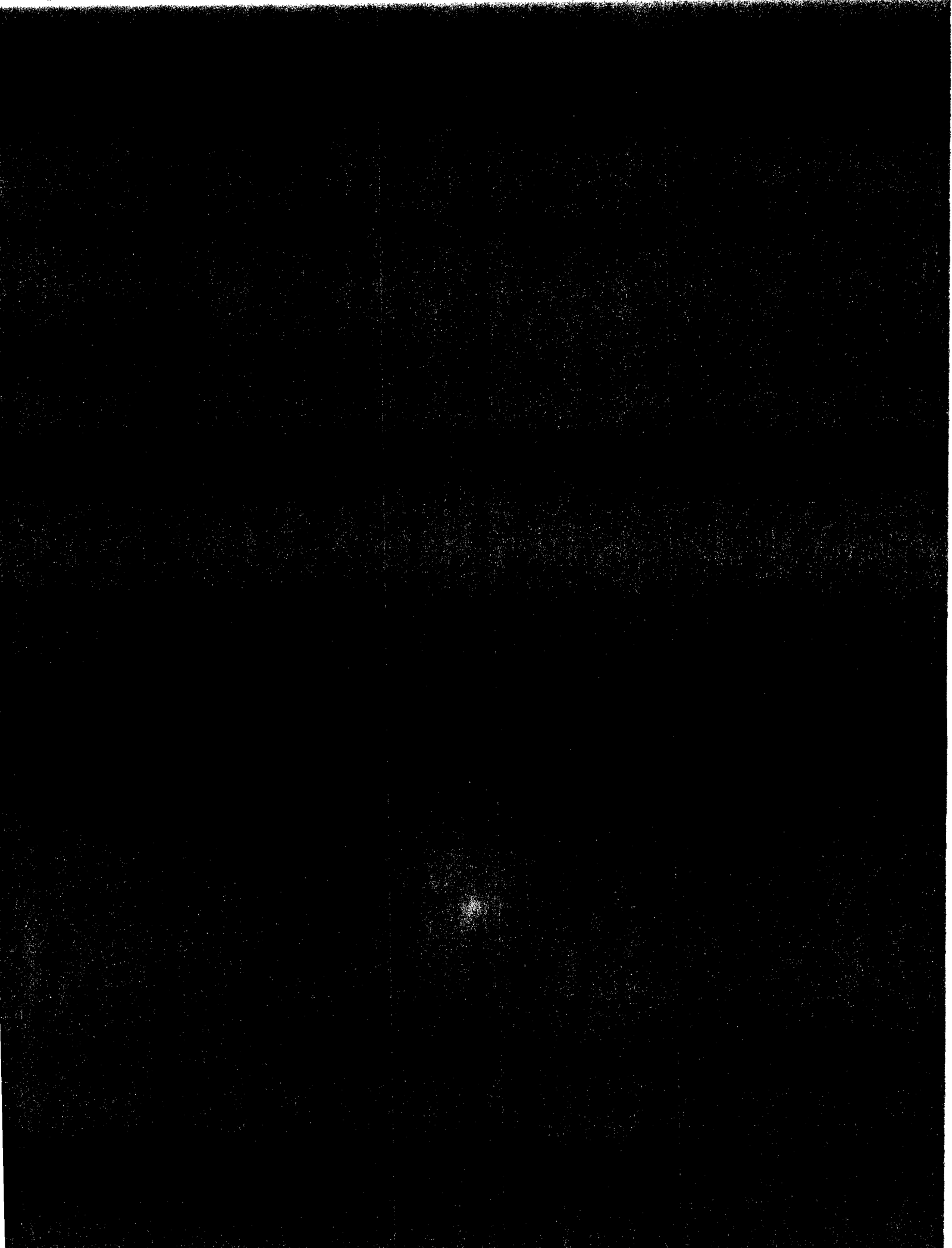


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July 2003

July-03

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August 2003

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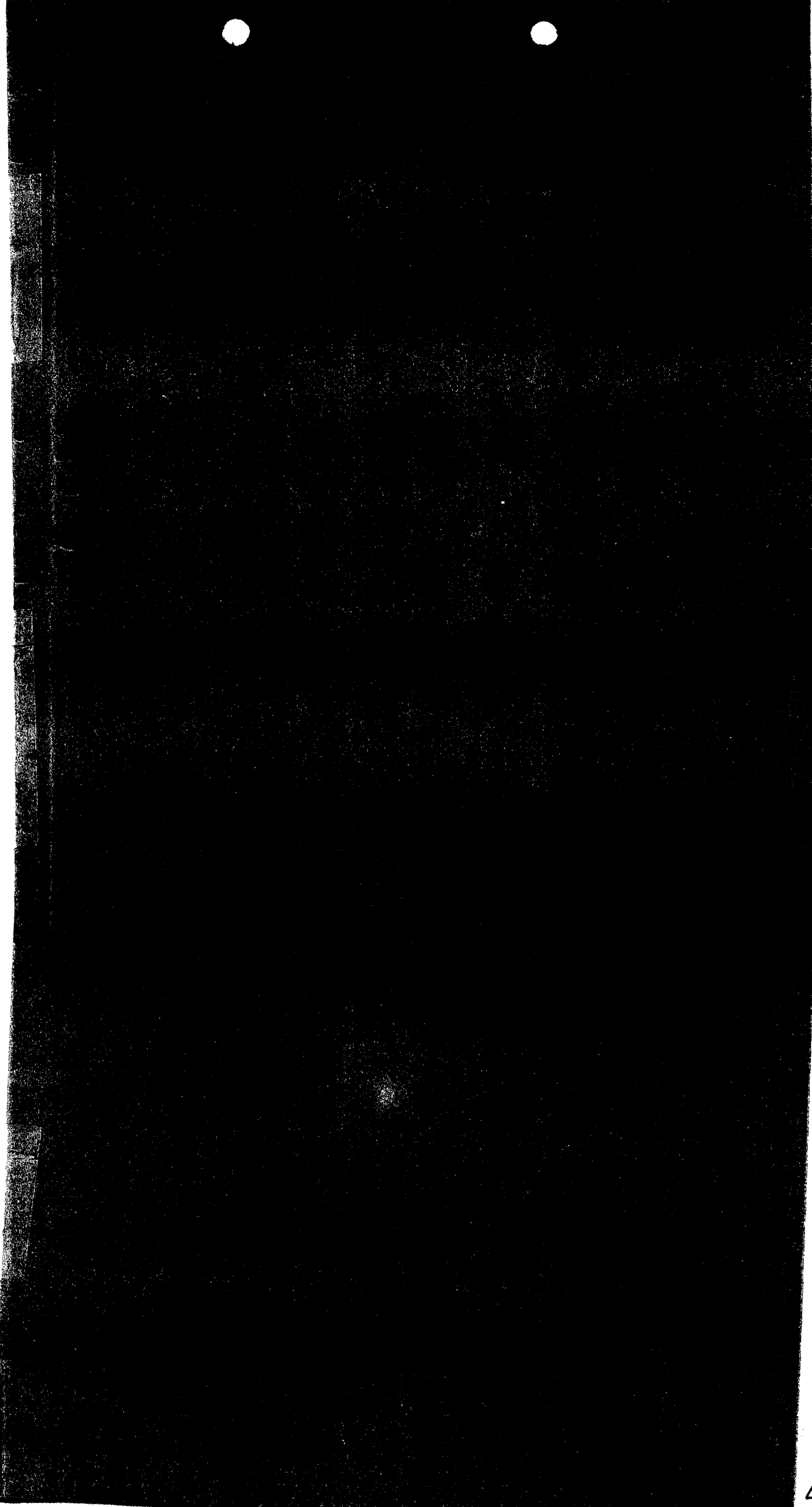
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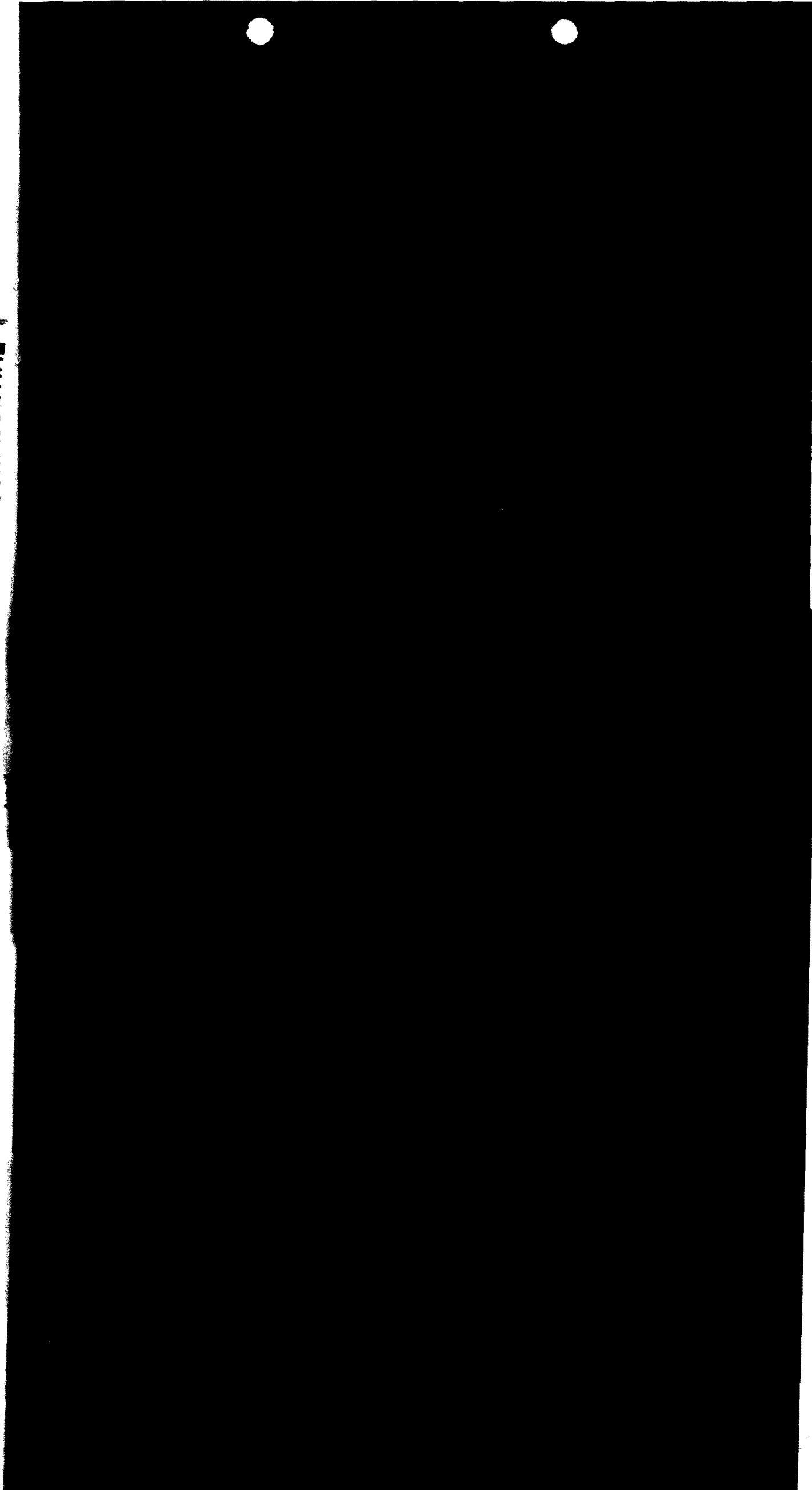
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RAF  
RCA: #04-230-4-10 Udkid  
TYE: 12/31/03

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FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Udktd  
TYE: 12/31/03

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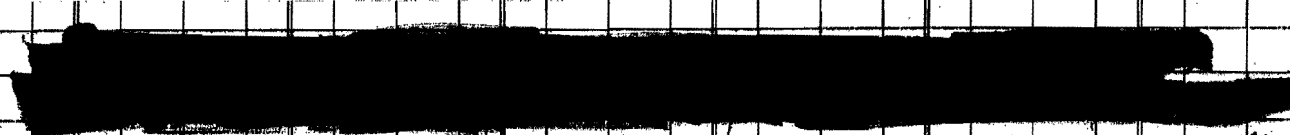
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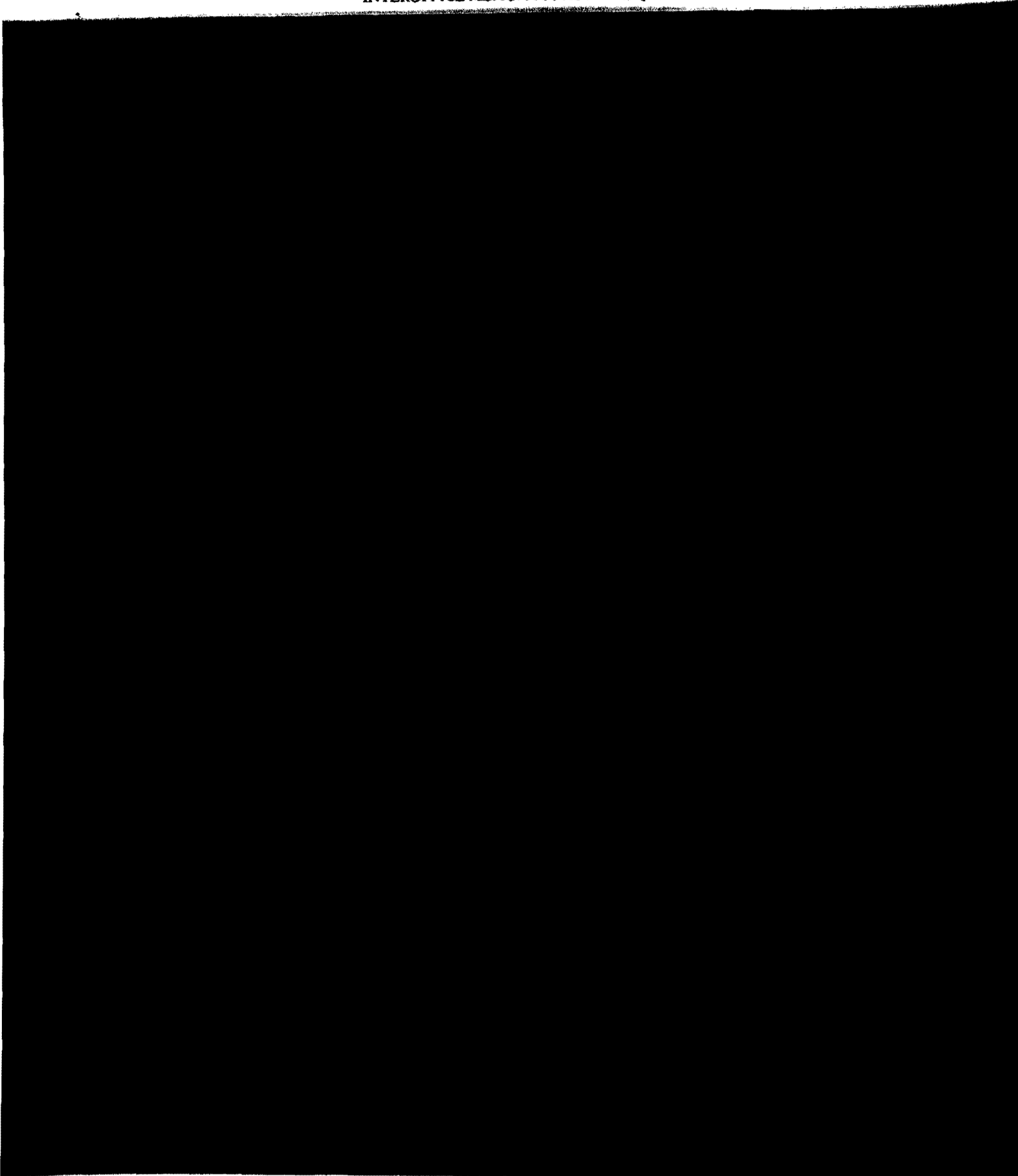
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RAF  
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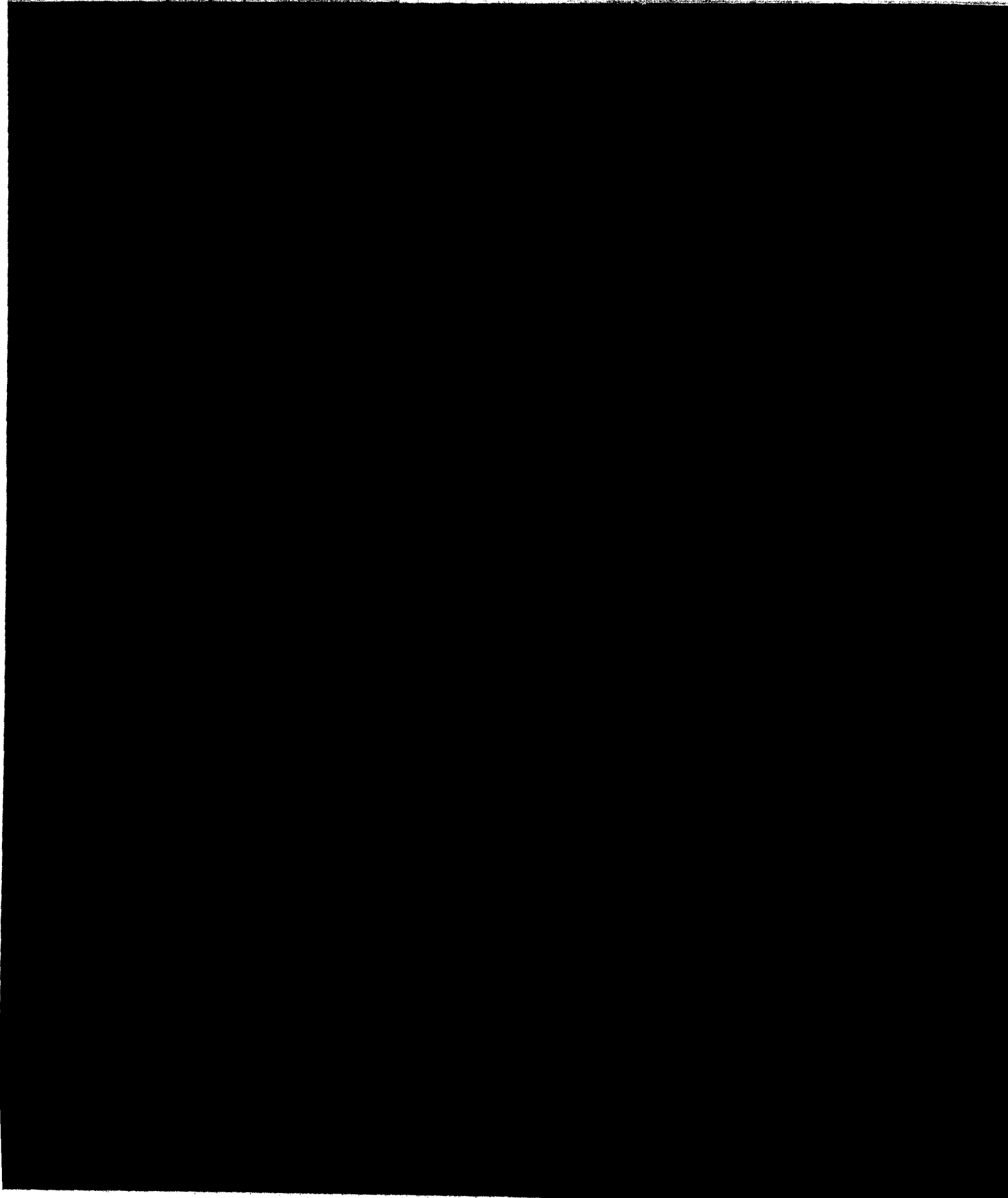
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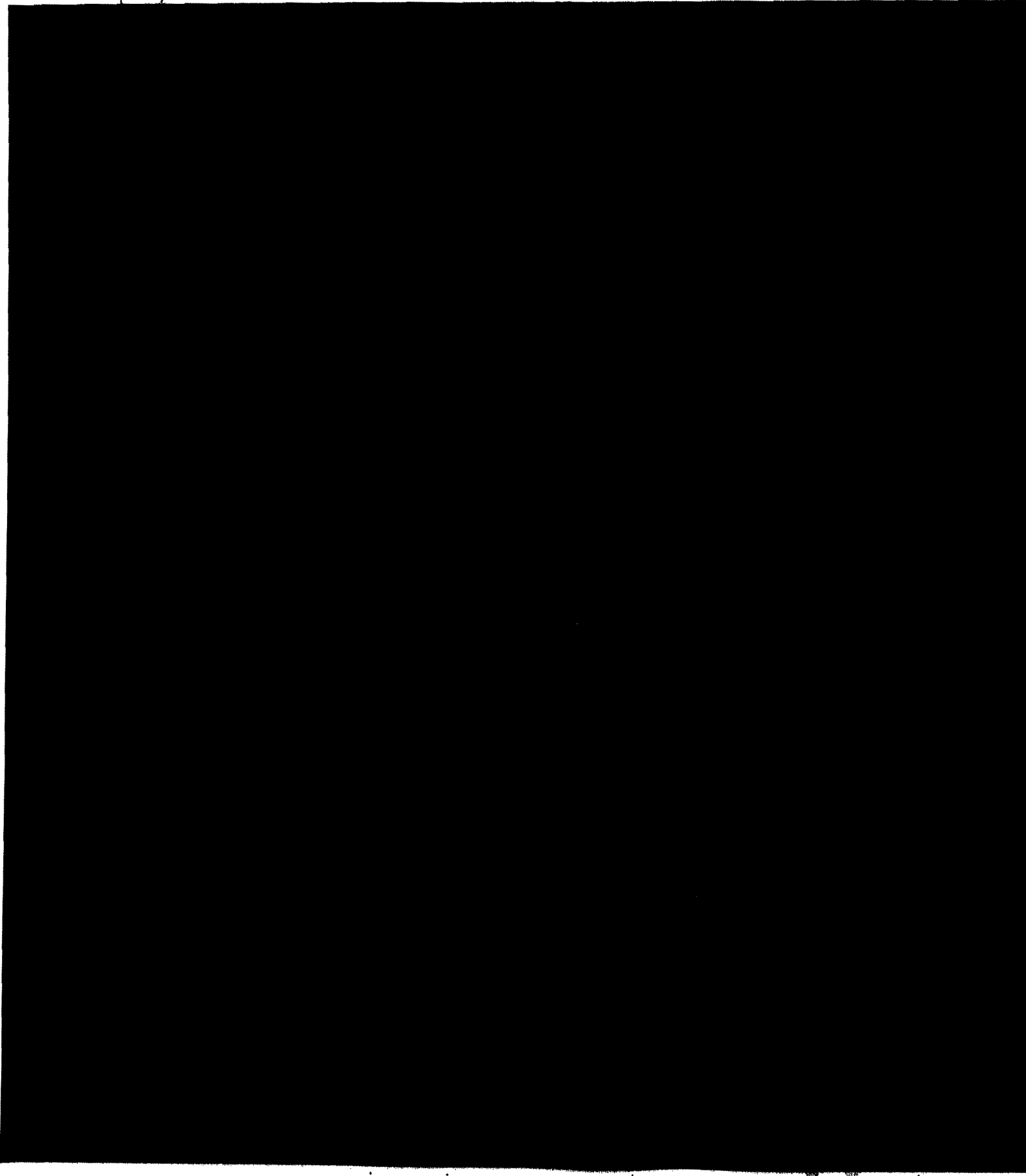
FPL FiberNet (TX603)  
RAF  
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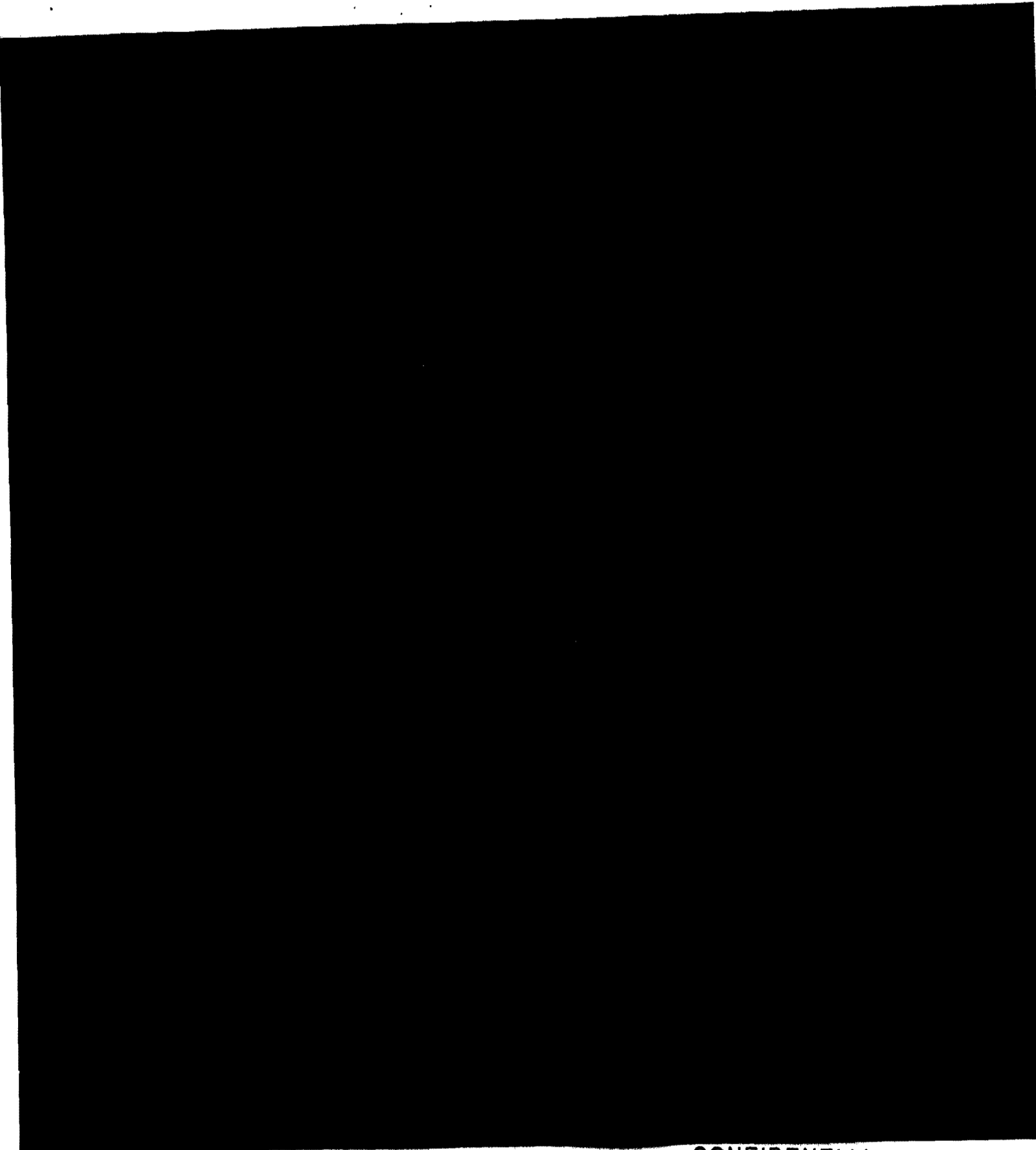


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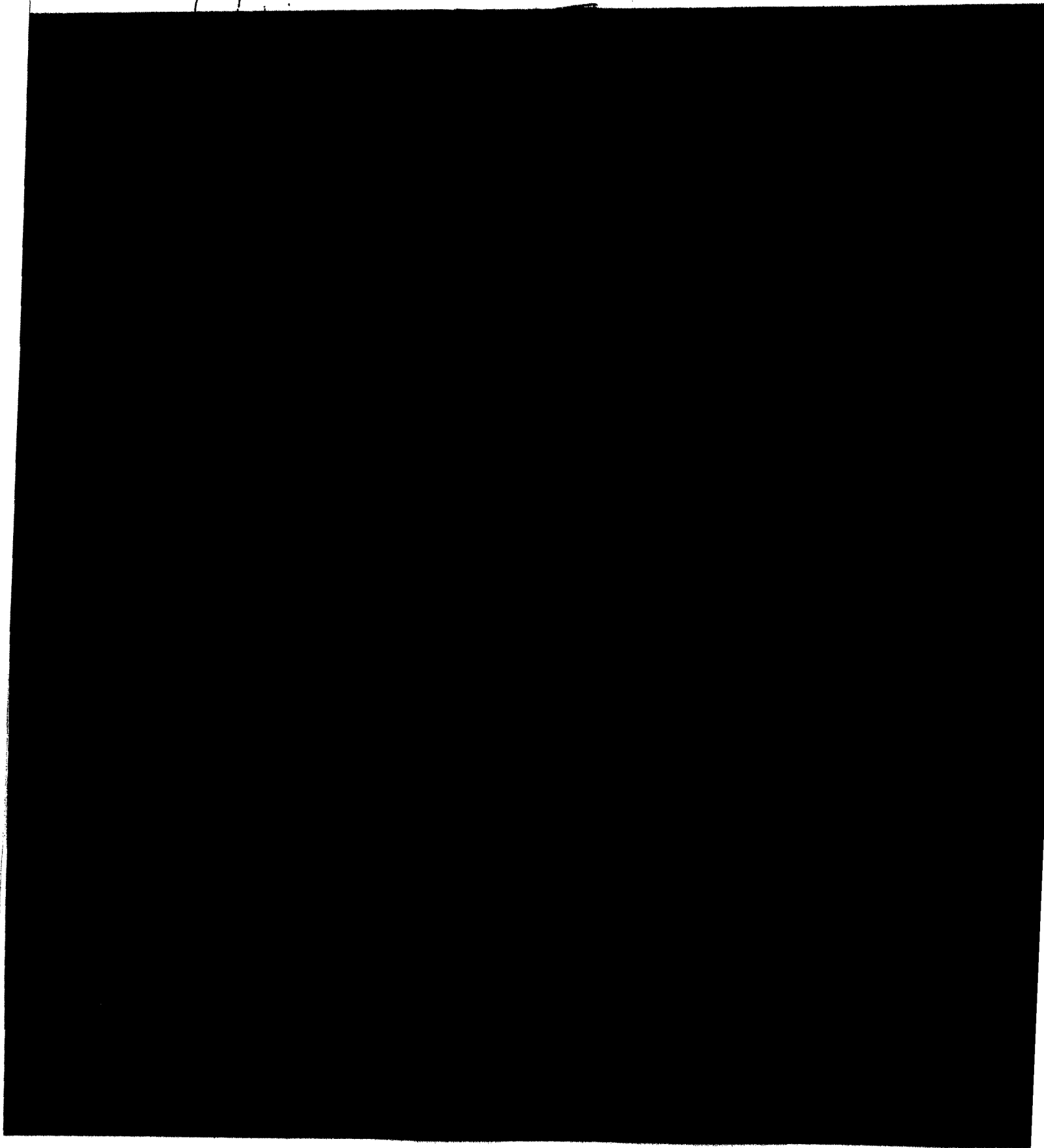


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TYE: 12/31/03

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3/1/11  
1/1

Title: \_\_\_\_\_

1-4



CONFIDENTIAL

INTEGRITY BUSINESS FONDS, INC. (847) 940-2600 FAX (847) 940-4000		
		4-2
		2-2
		1-4



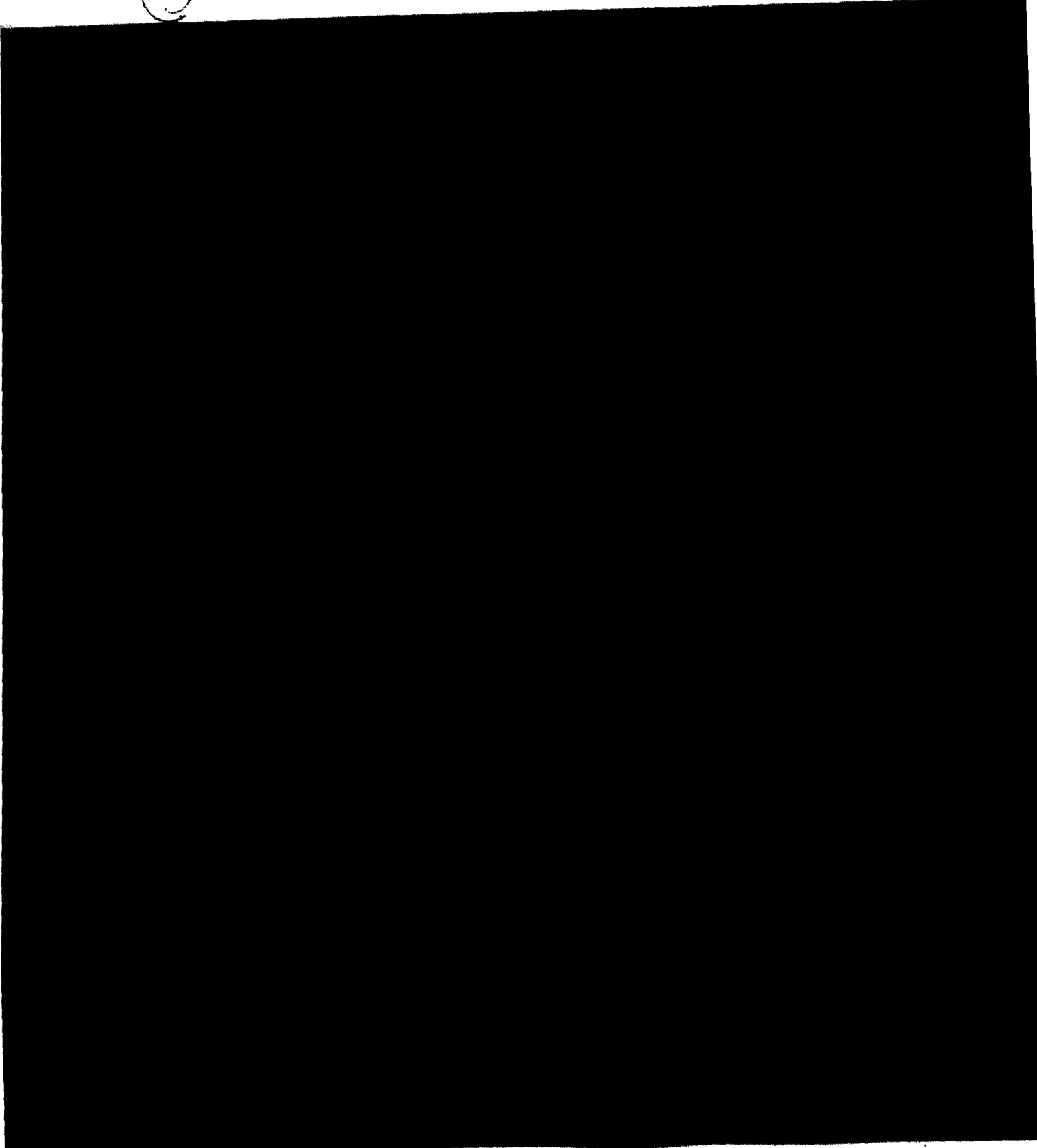
FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Udktd  
TYE: 12/31/03

*Handwritten:* 3/11/05  
M.P.

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48																			
49																			
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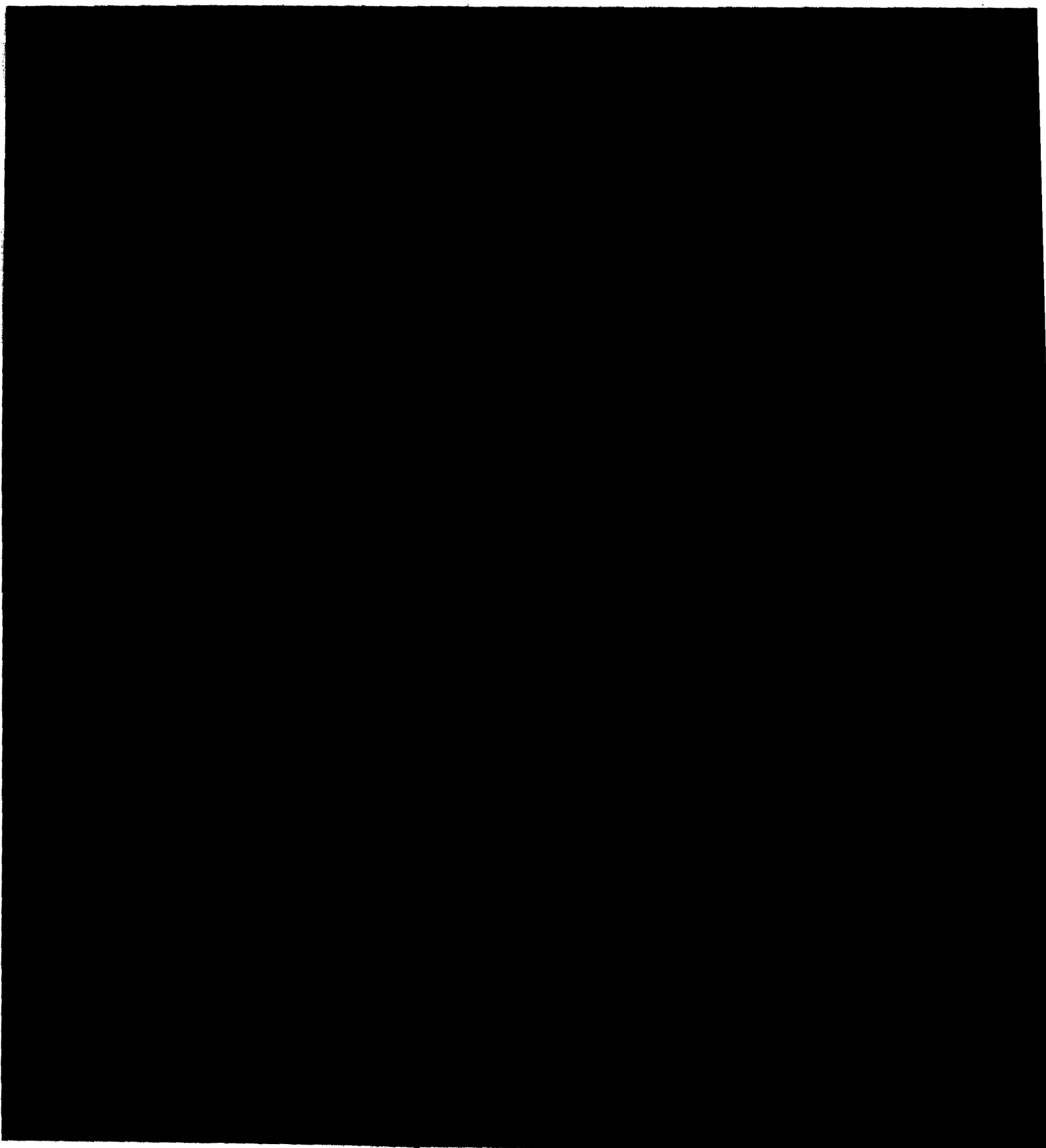
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RAF  
RCA: #04-230-4-10 Udktd  
TYE: 12/31/03

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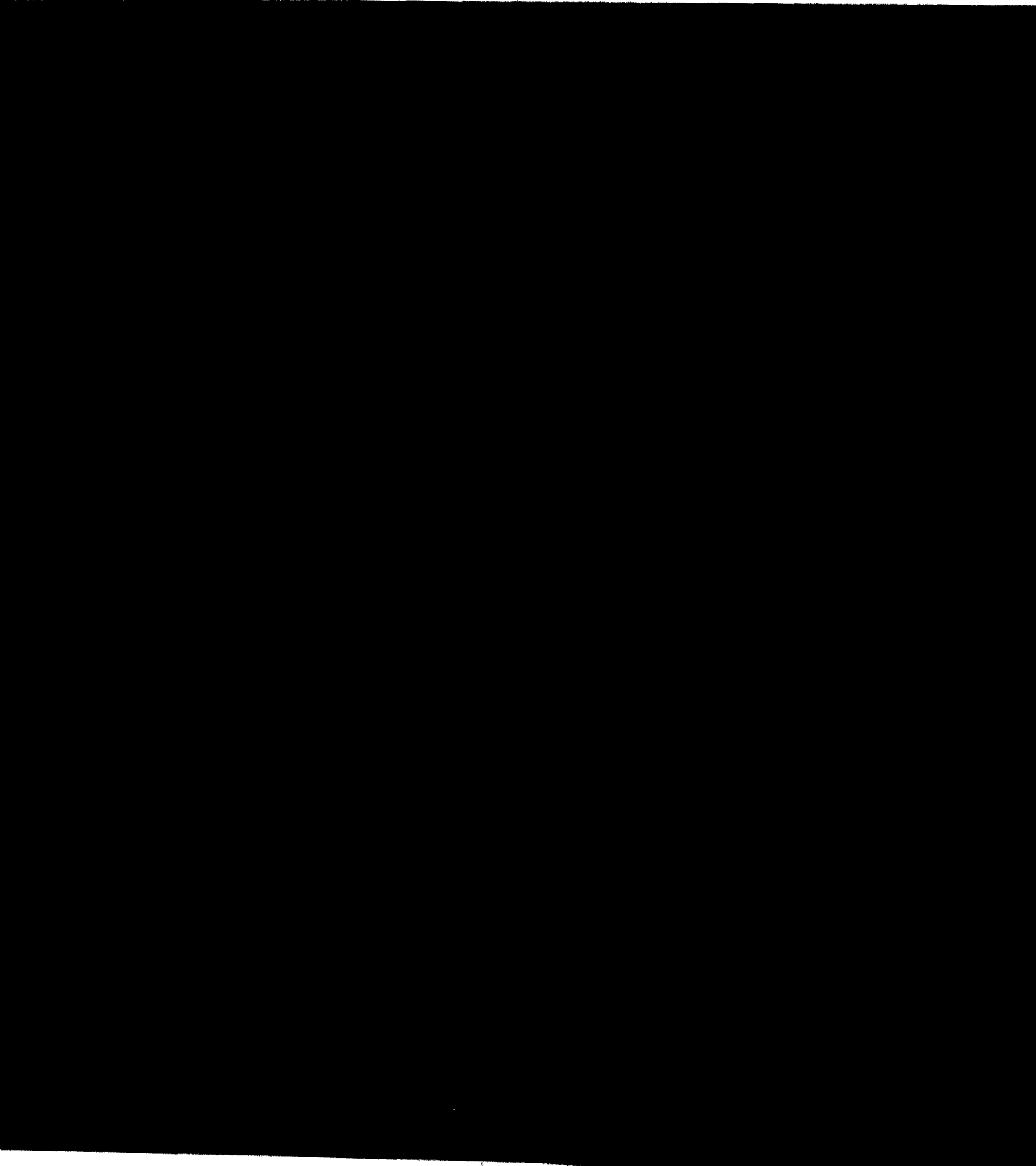
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RAF  
RCA: #04-230-4-10 Udktd  
TYE: 12/31/03

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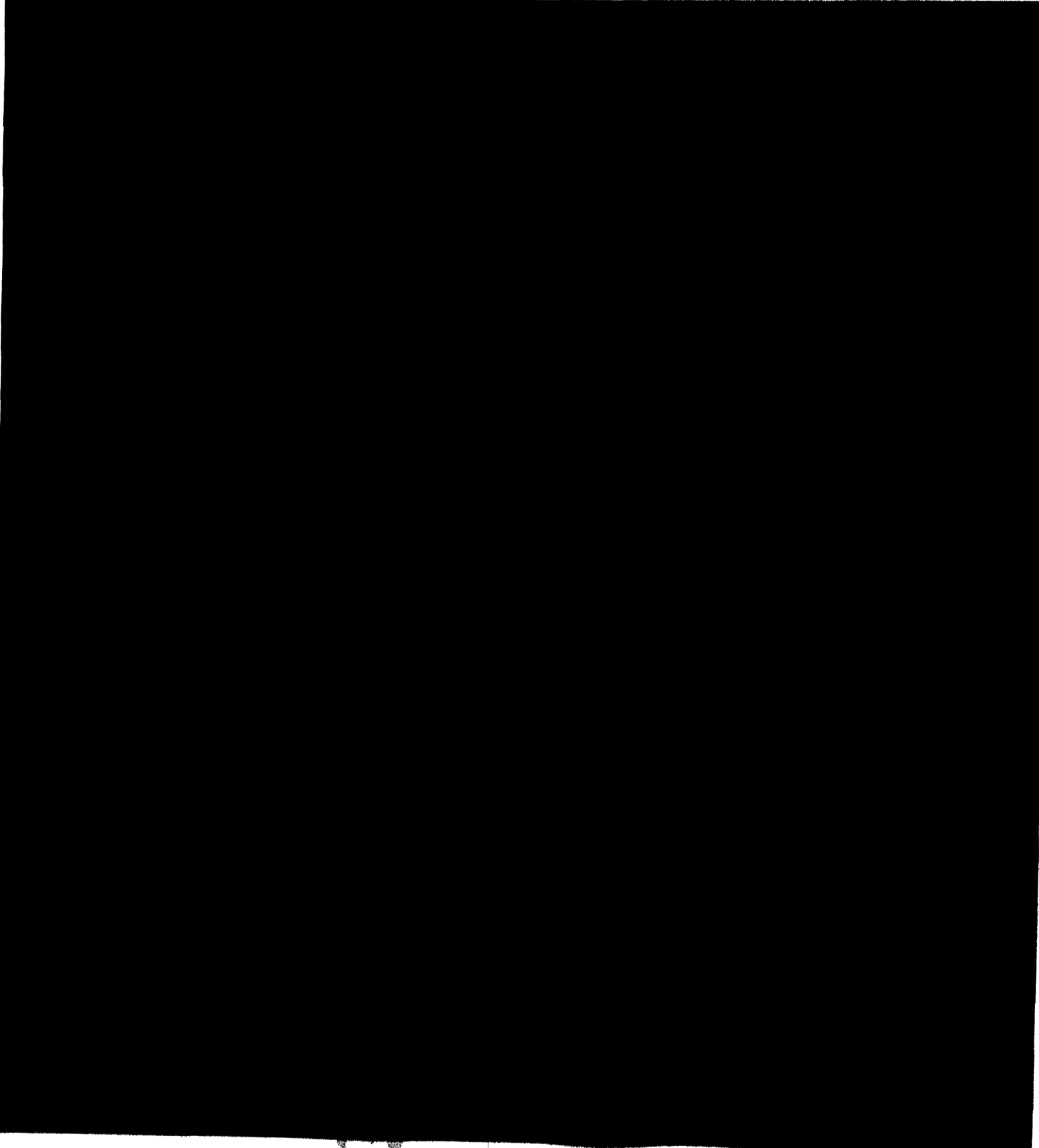


FPL FiberNet (TX603)  
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TYE: 12/31/03

KW 3/16/05  
4/10

ABC

Title:

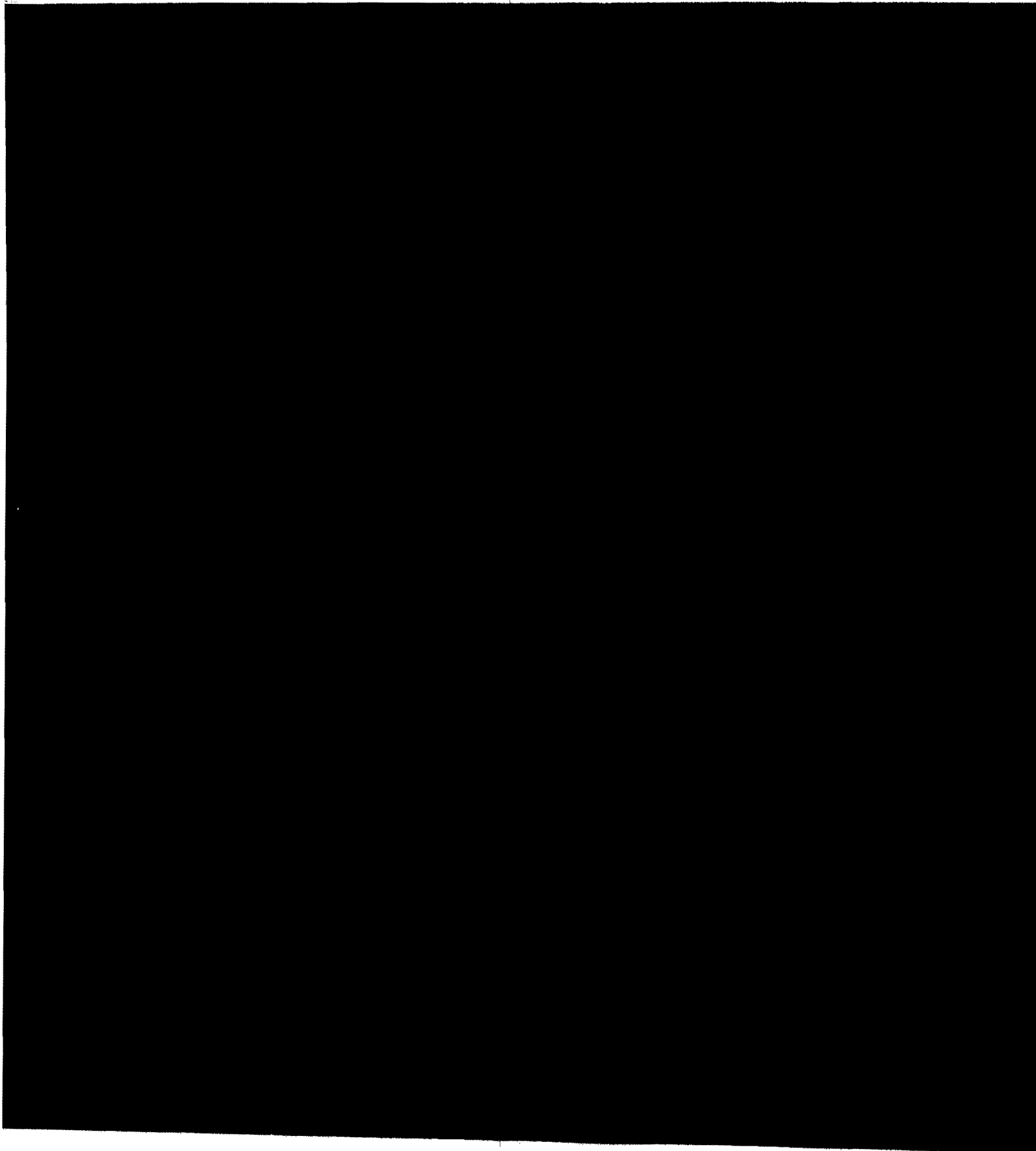


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41  
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43

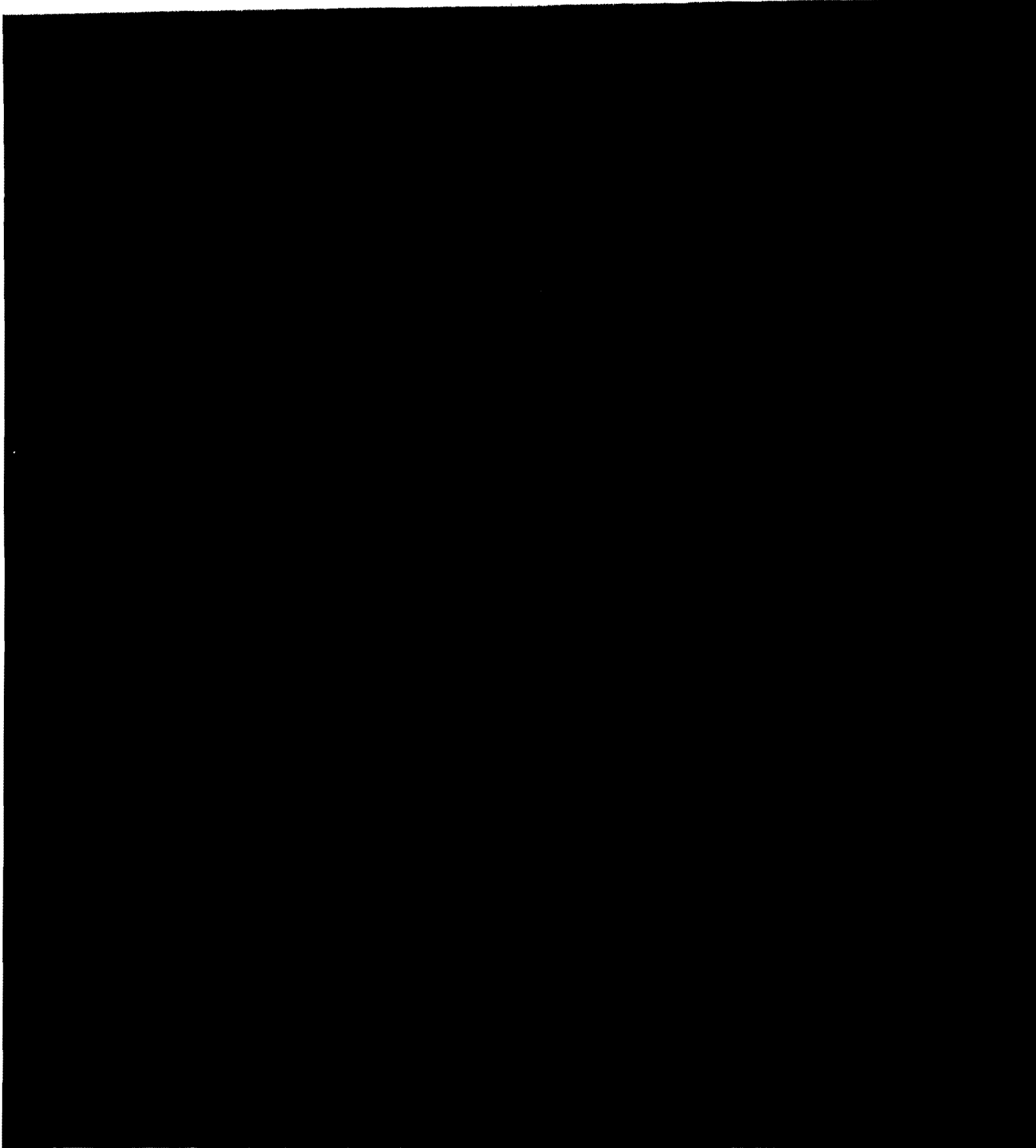
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**CONFIDENTIAL**

**CONFIDENTIAL**

41-2  
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CONFIDENTIAL ,

24

41-2  
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CONFIDENTIAL

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44-2  
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CONFIDENTIAL

4

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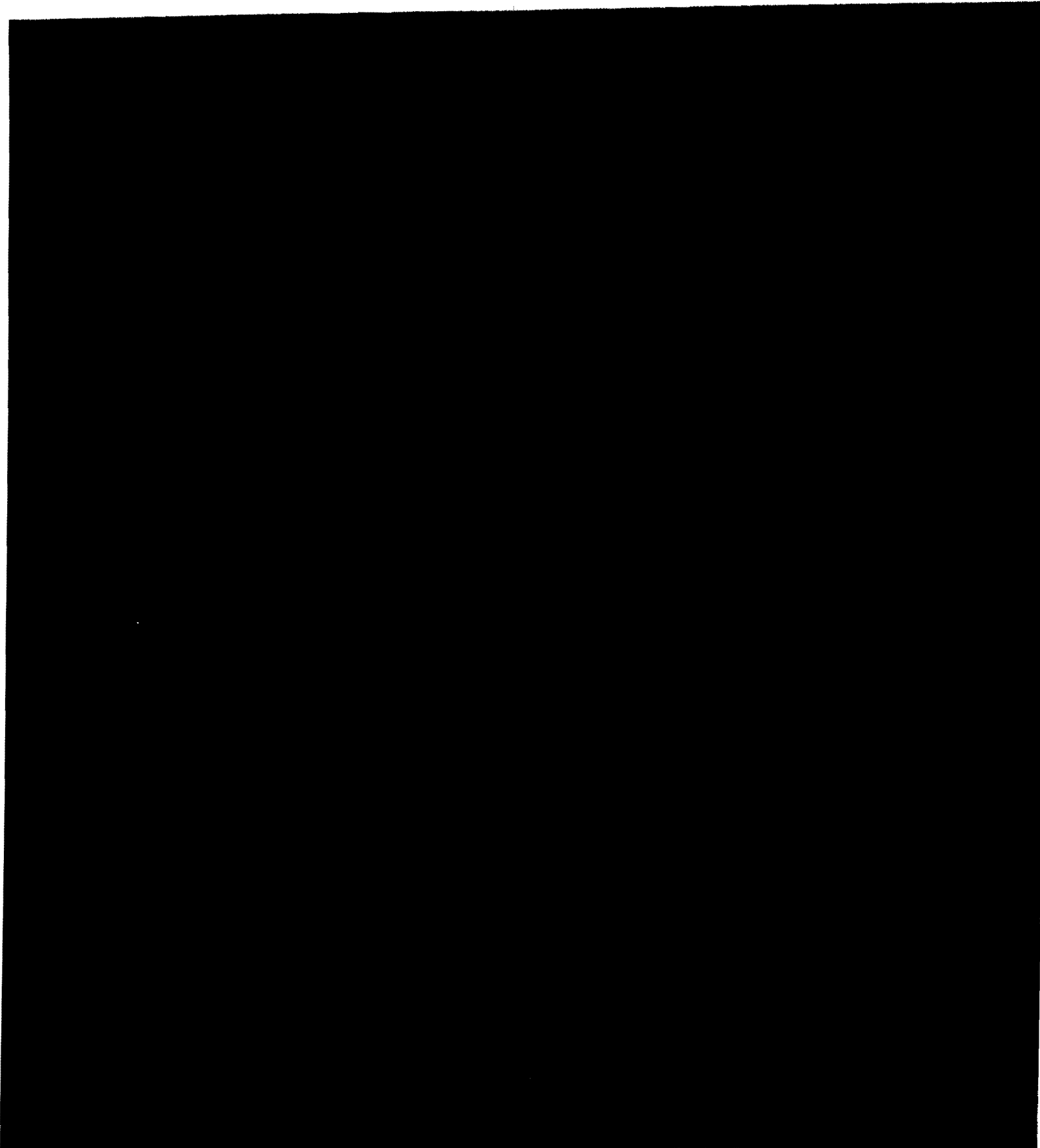
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CONFIDENTIAL

6

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CONFIDENTIAL

2

41-2  
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8

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10

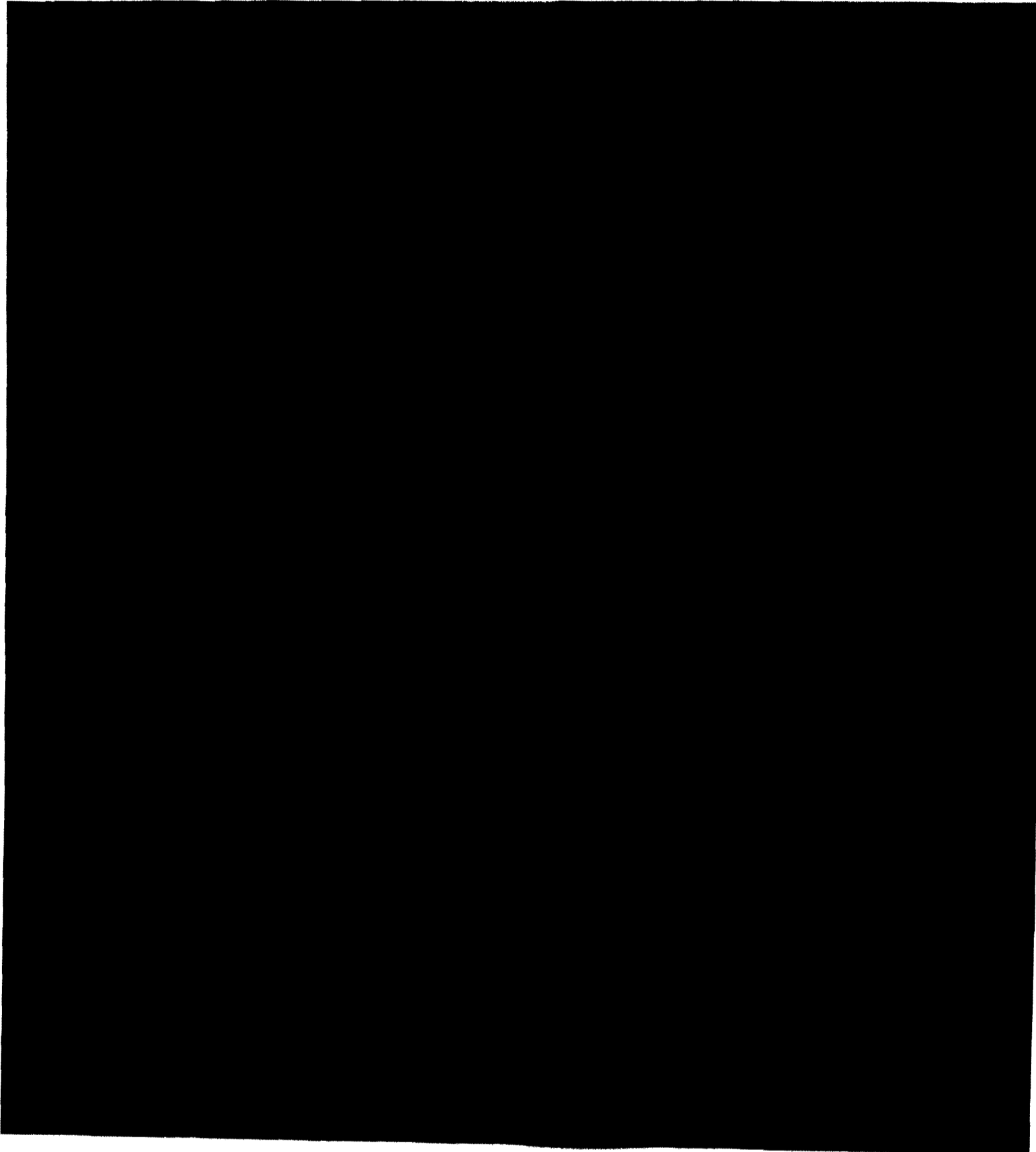
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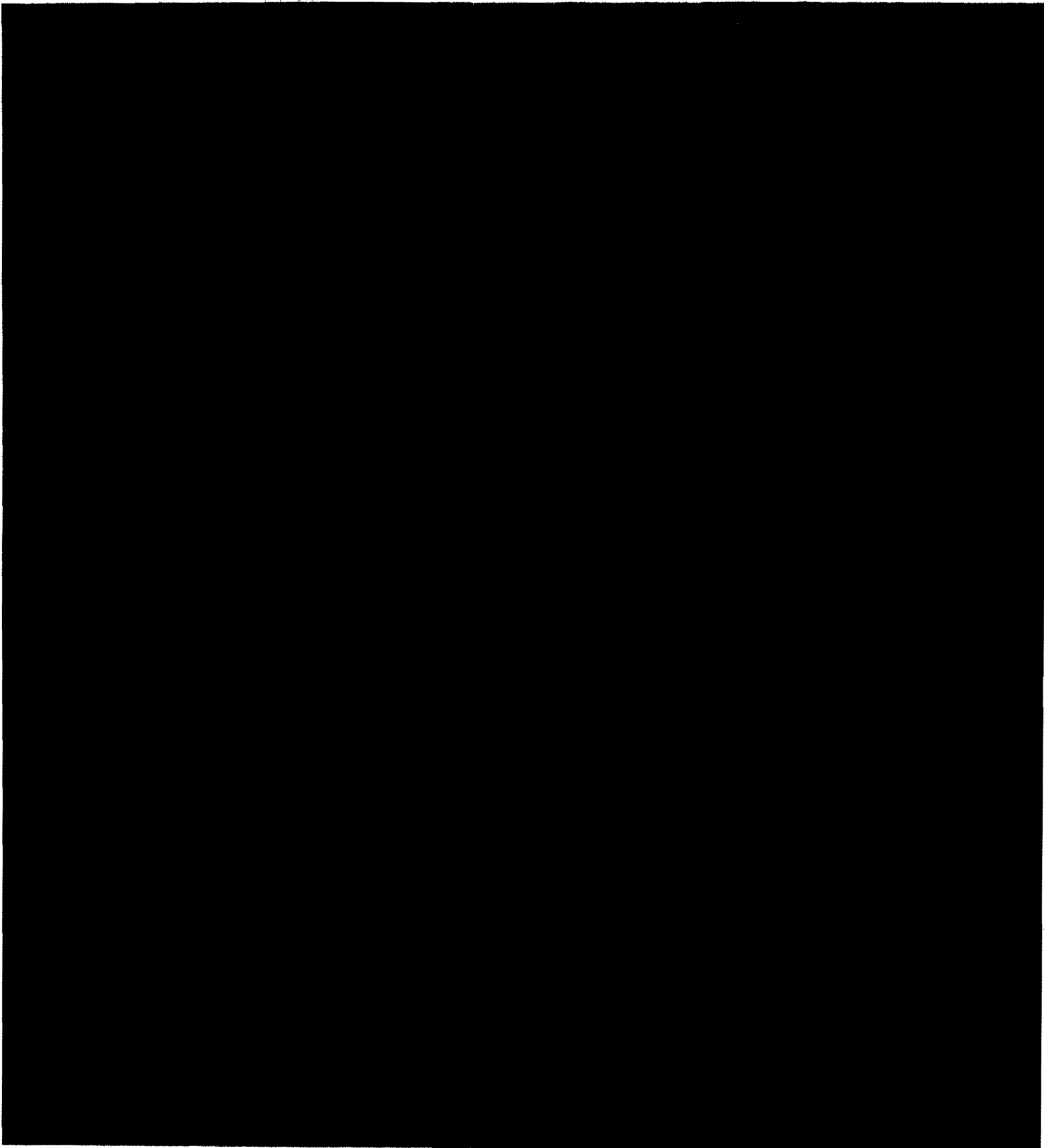
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CONFIDENTIAL .

12

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CONFIDENTIAL .

13

41-2  
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CONFIDENTIAL .

14

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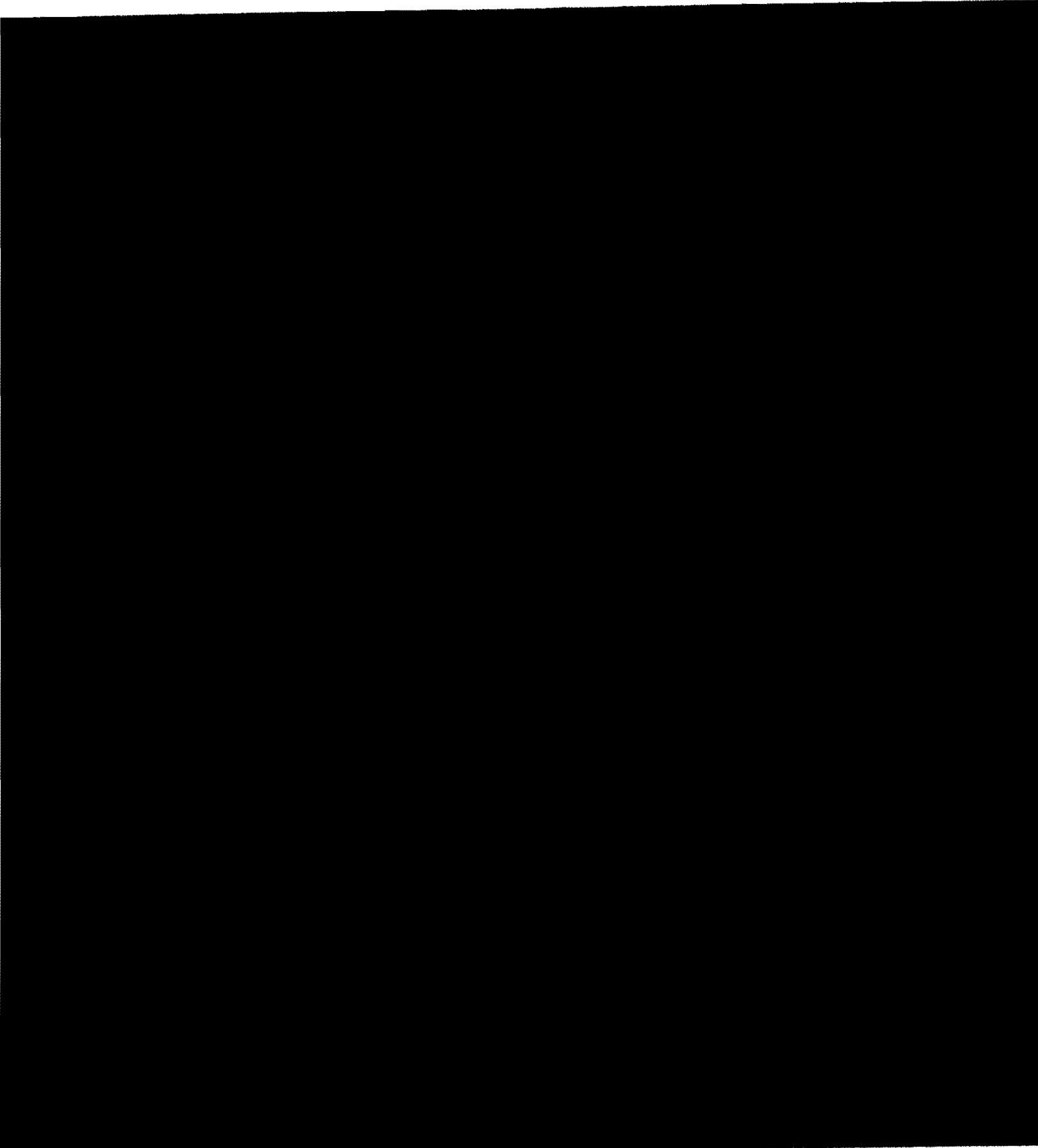
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CONFIDENTIAL

15

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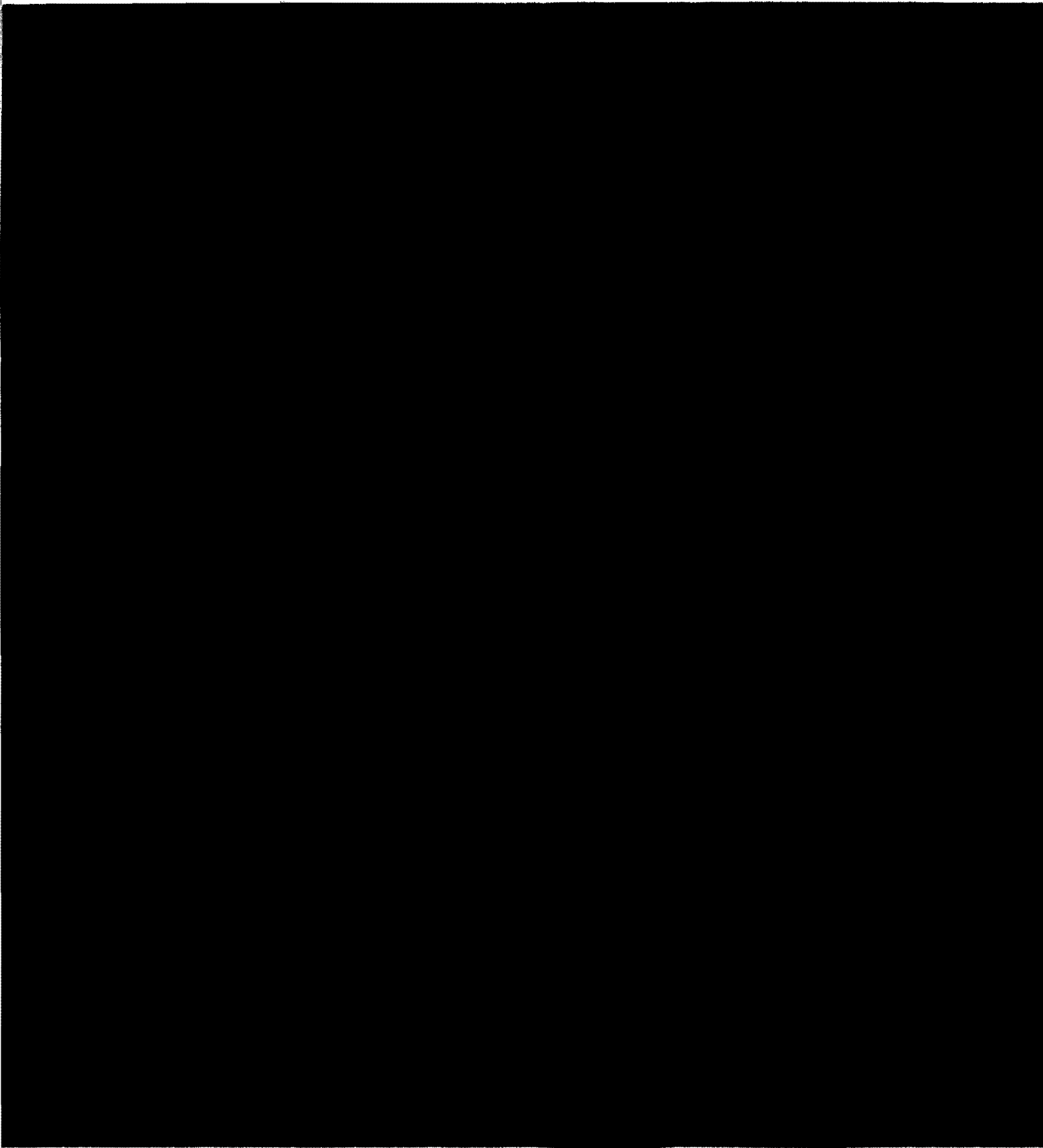


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162

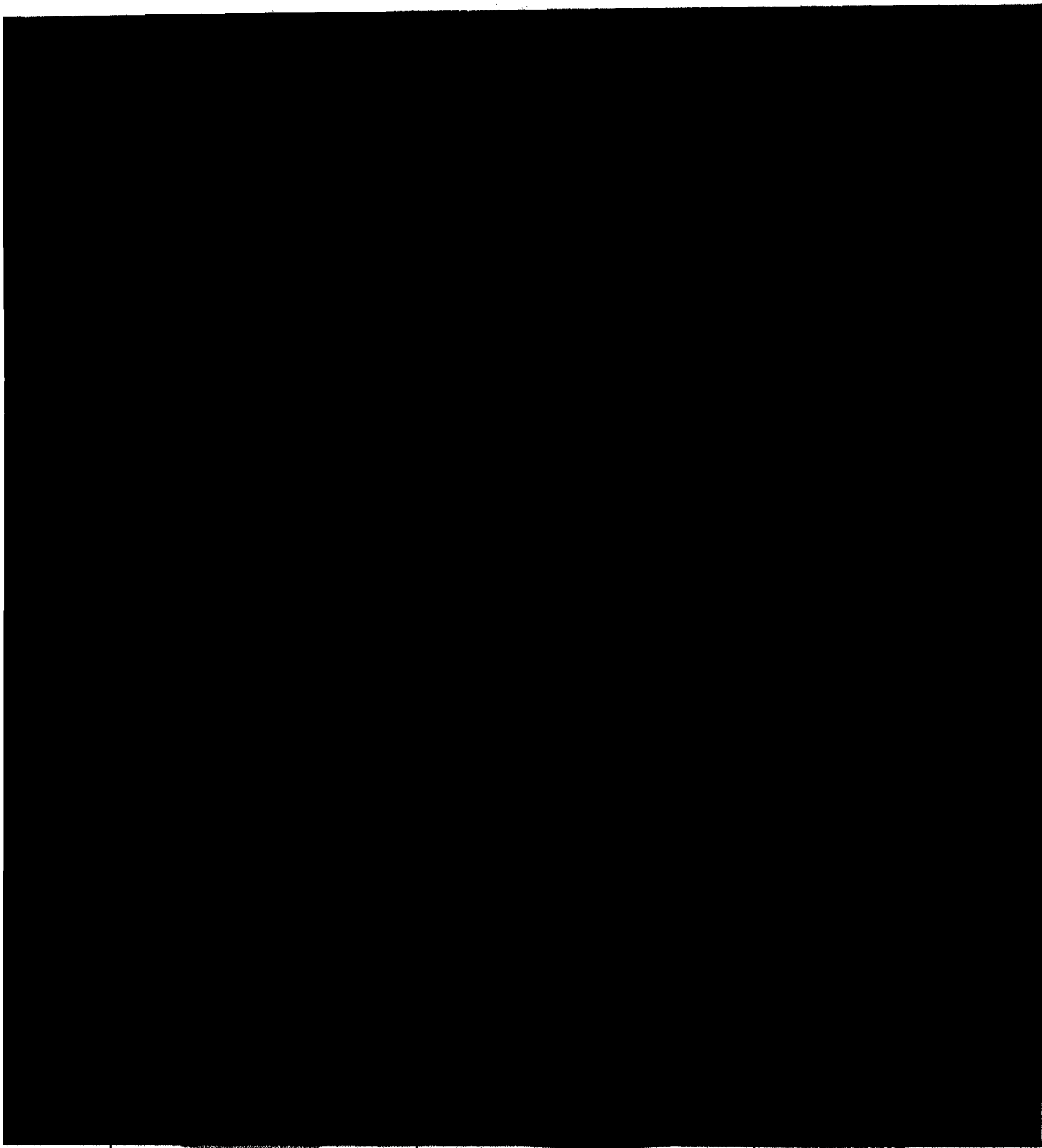
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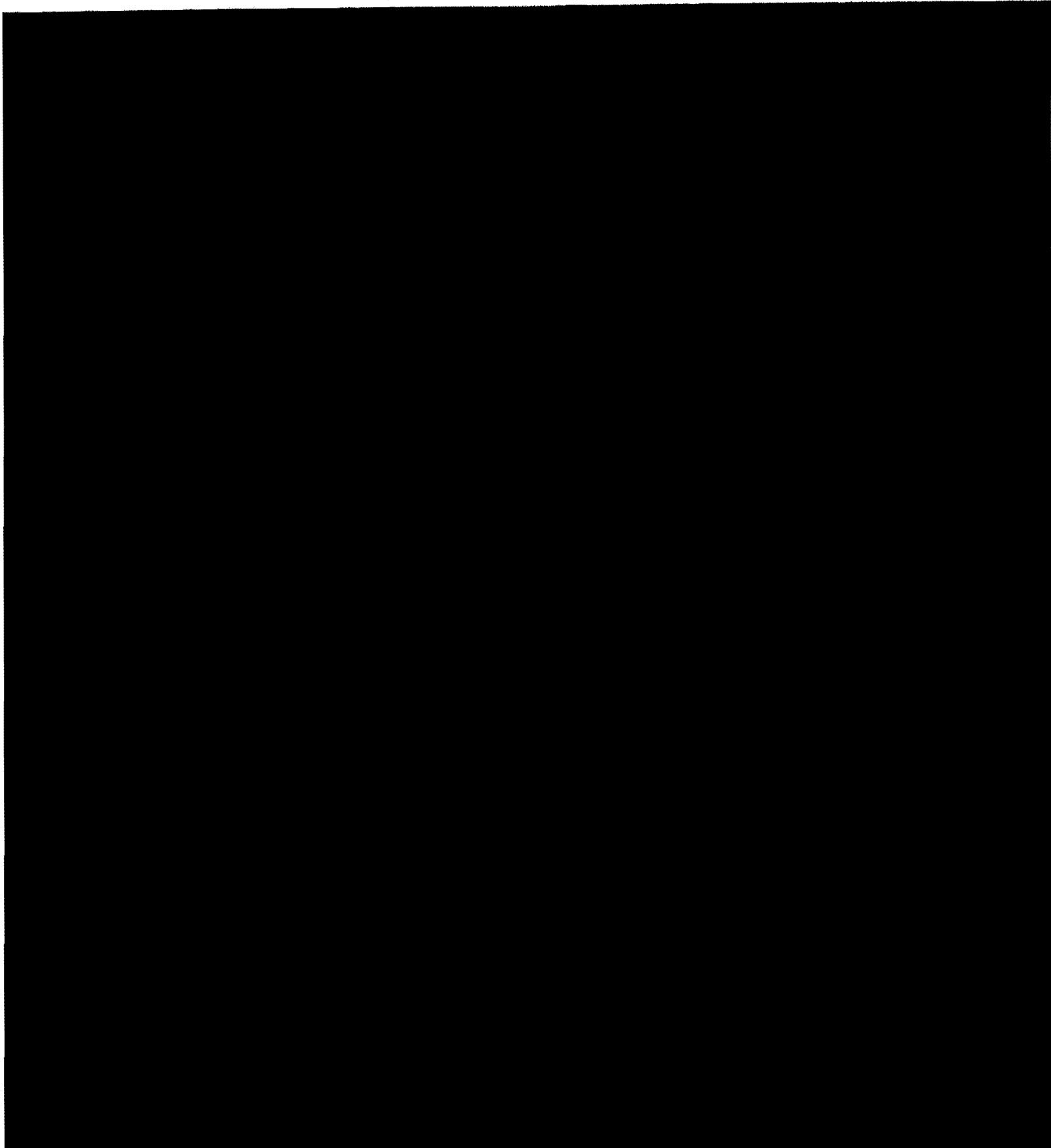
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$$\frac{41-2}{2-2}$$
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CONFIDENTIAL

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**CONFIDENTIAL**

20

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CONFIDENTIAL .

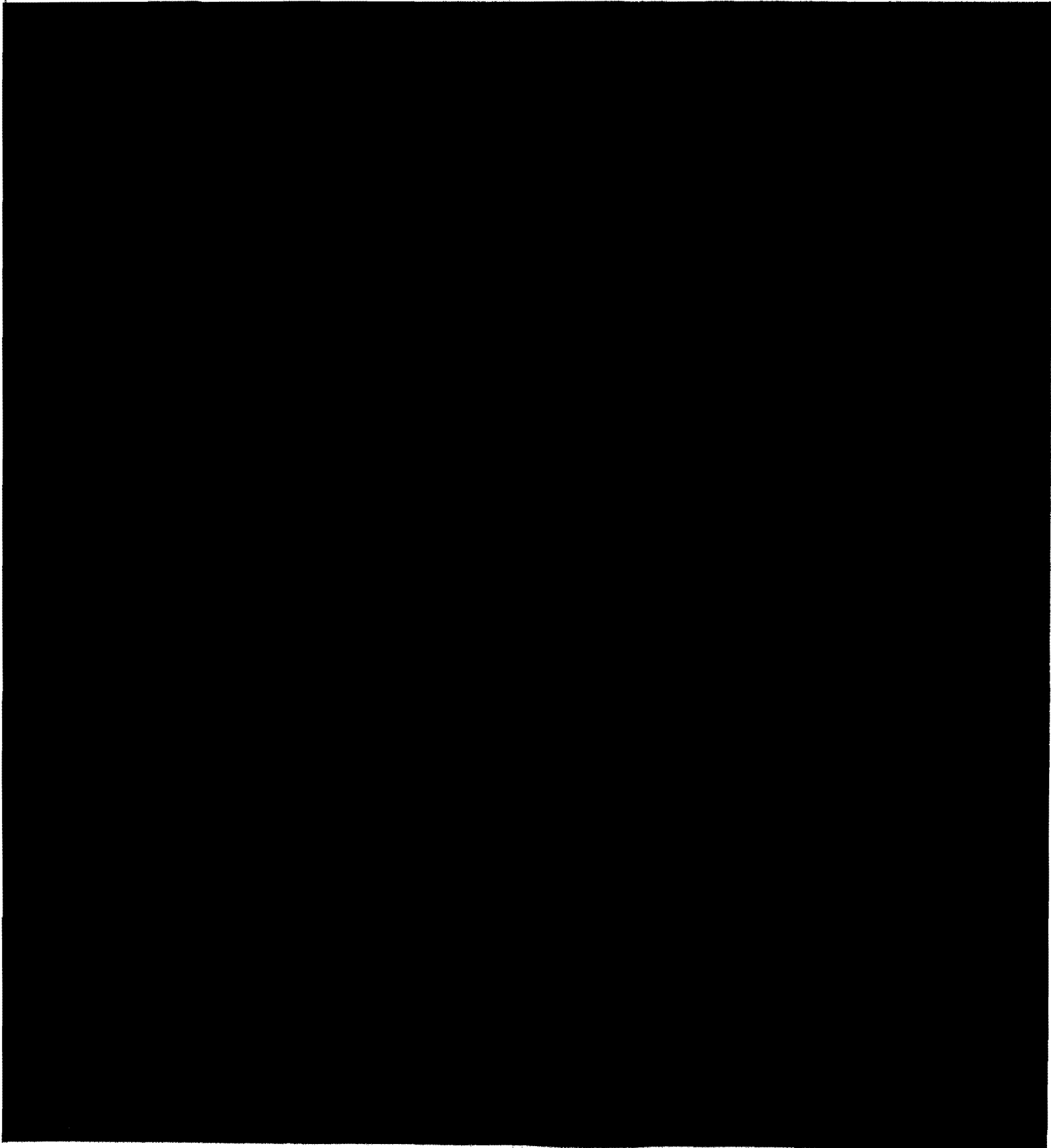
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CONFIDENTIAL ♦

22

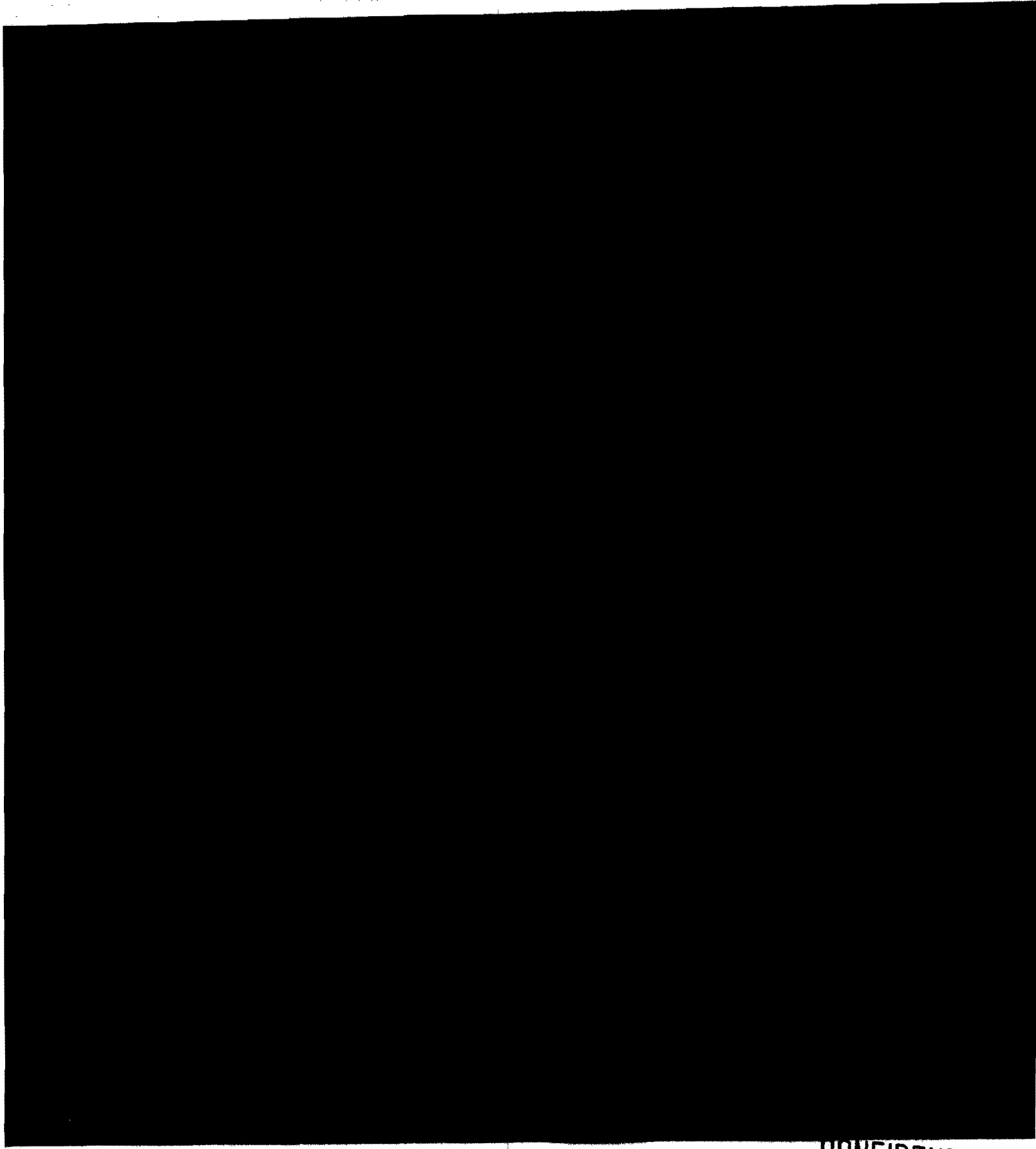
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CONFIDENTIAL

23

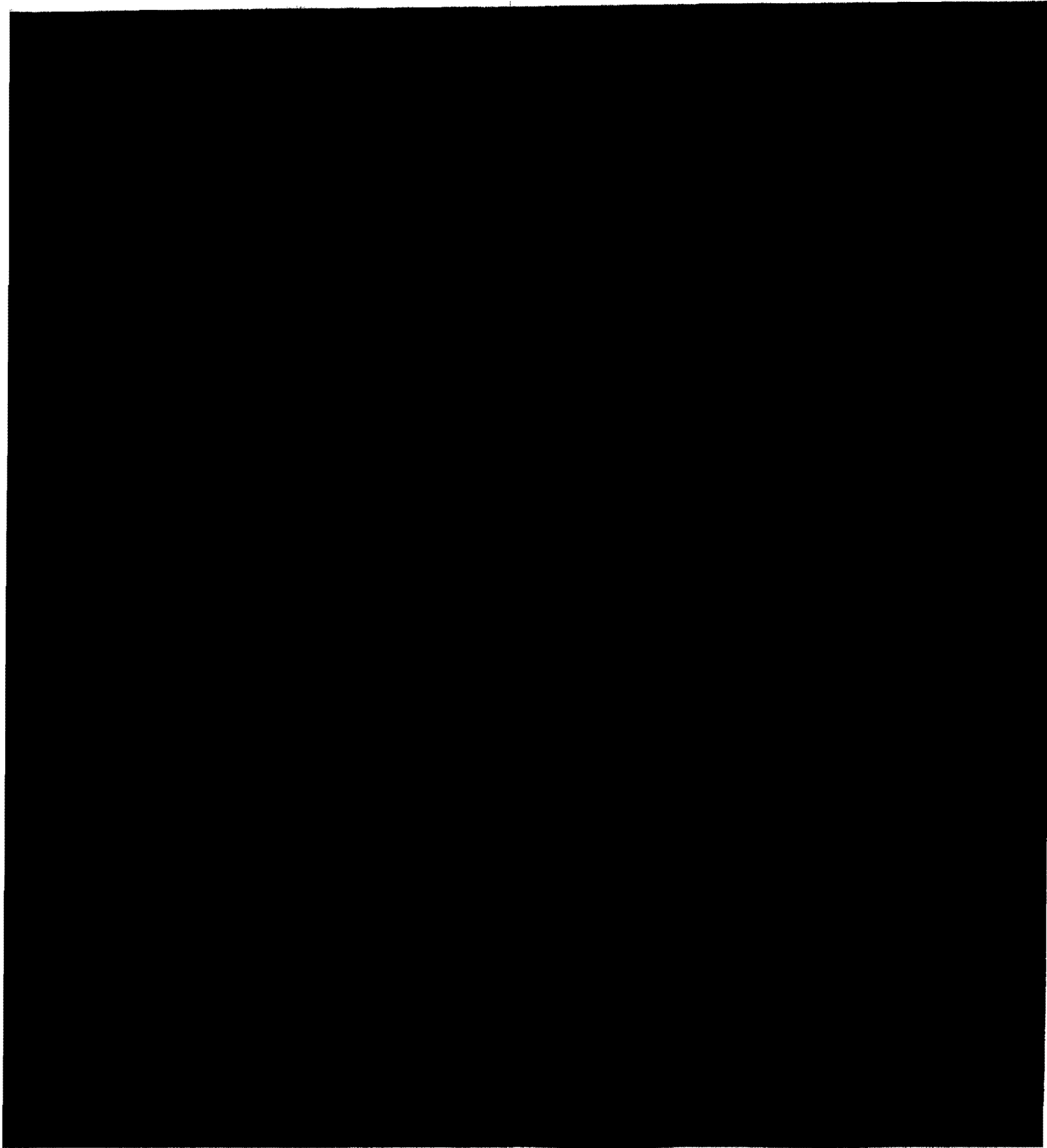
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CONFIDENTIAL

24

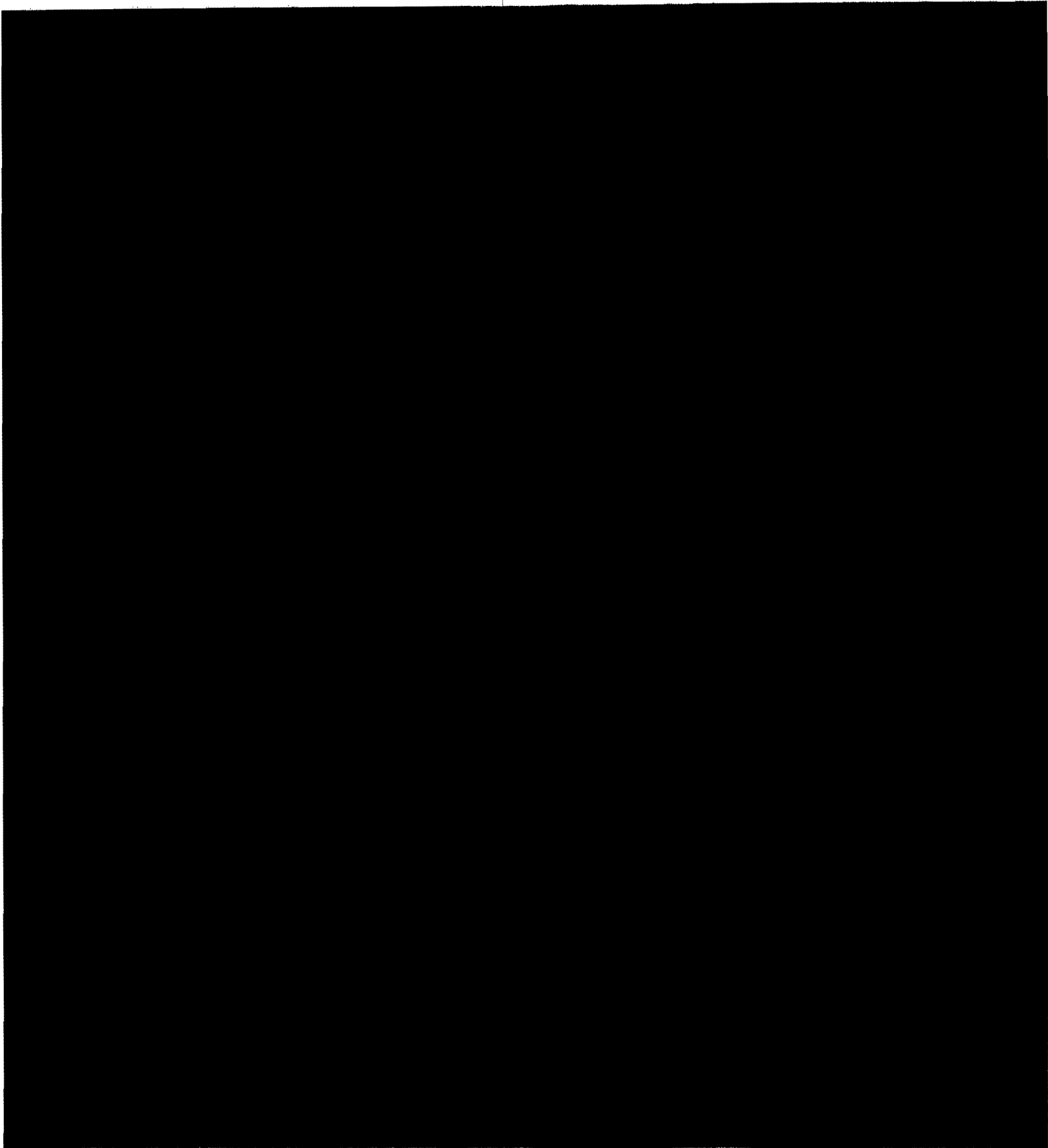
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CONFIDENTIAL

25

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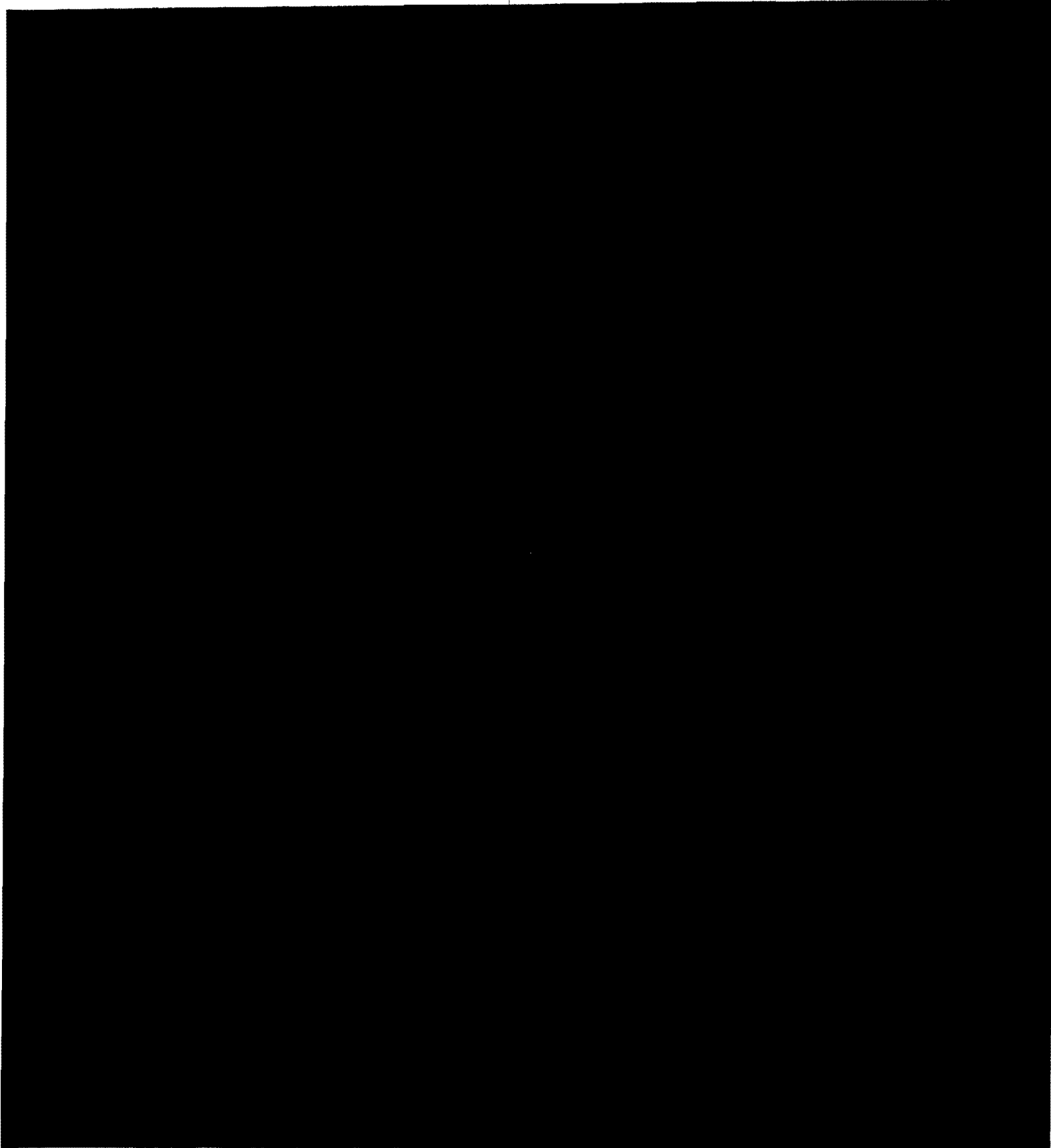


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26

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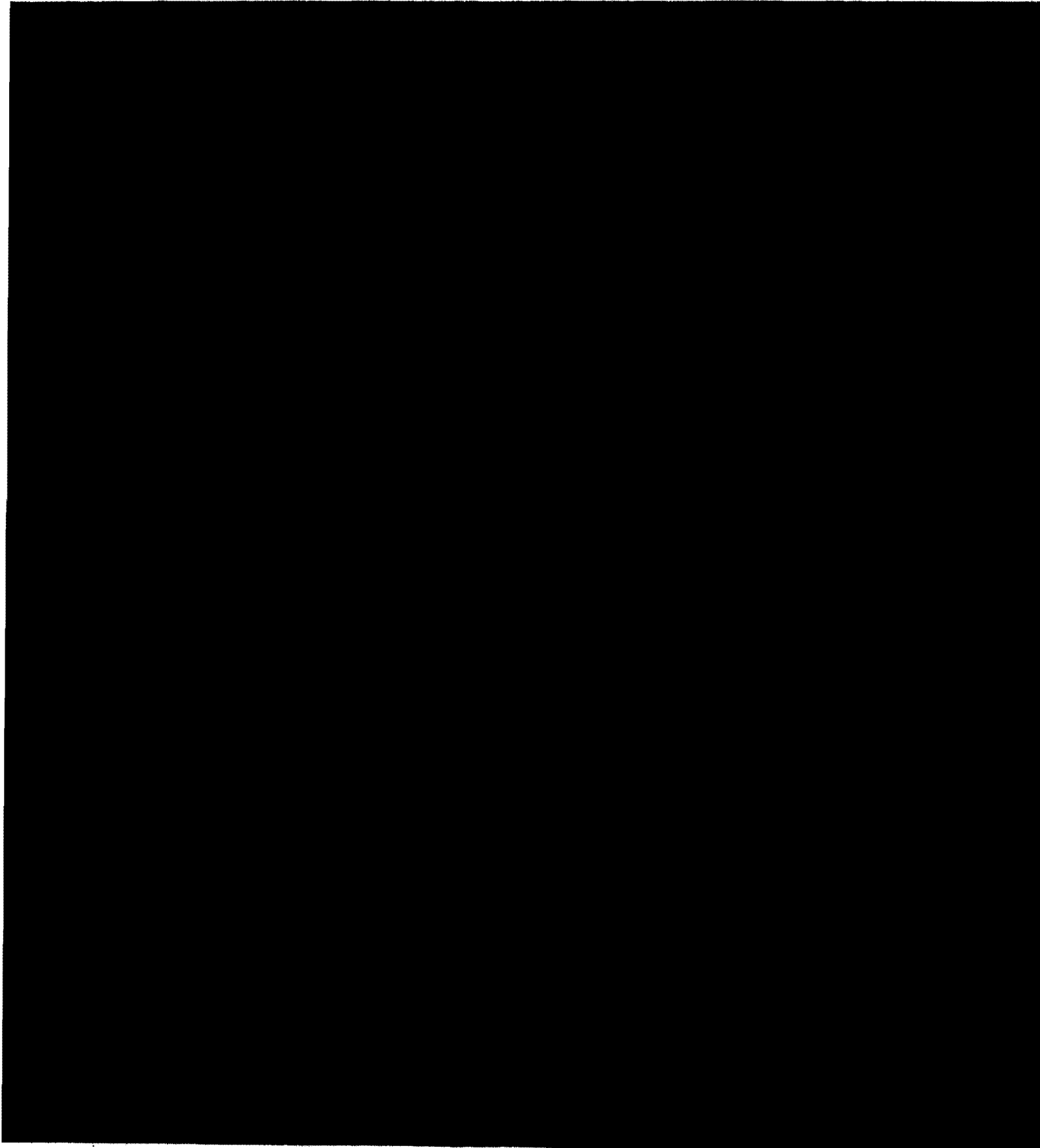




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27

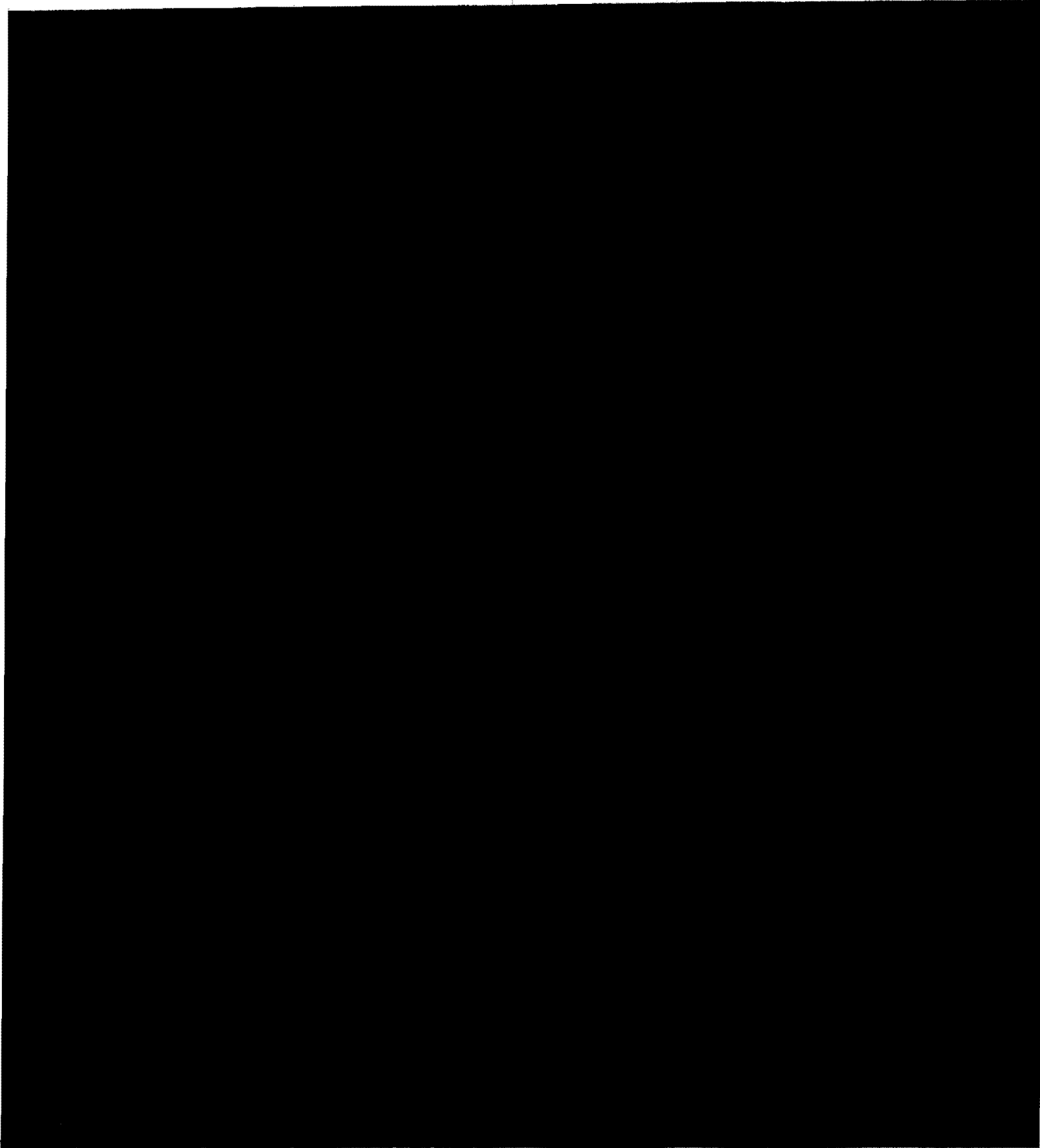
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28

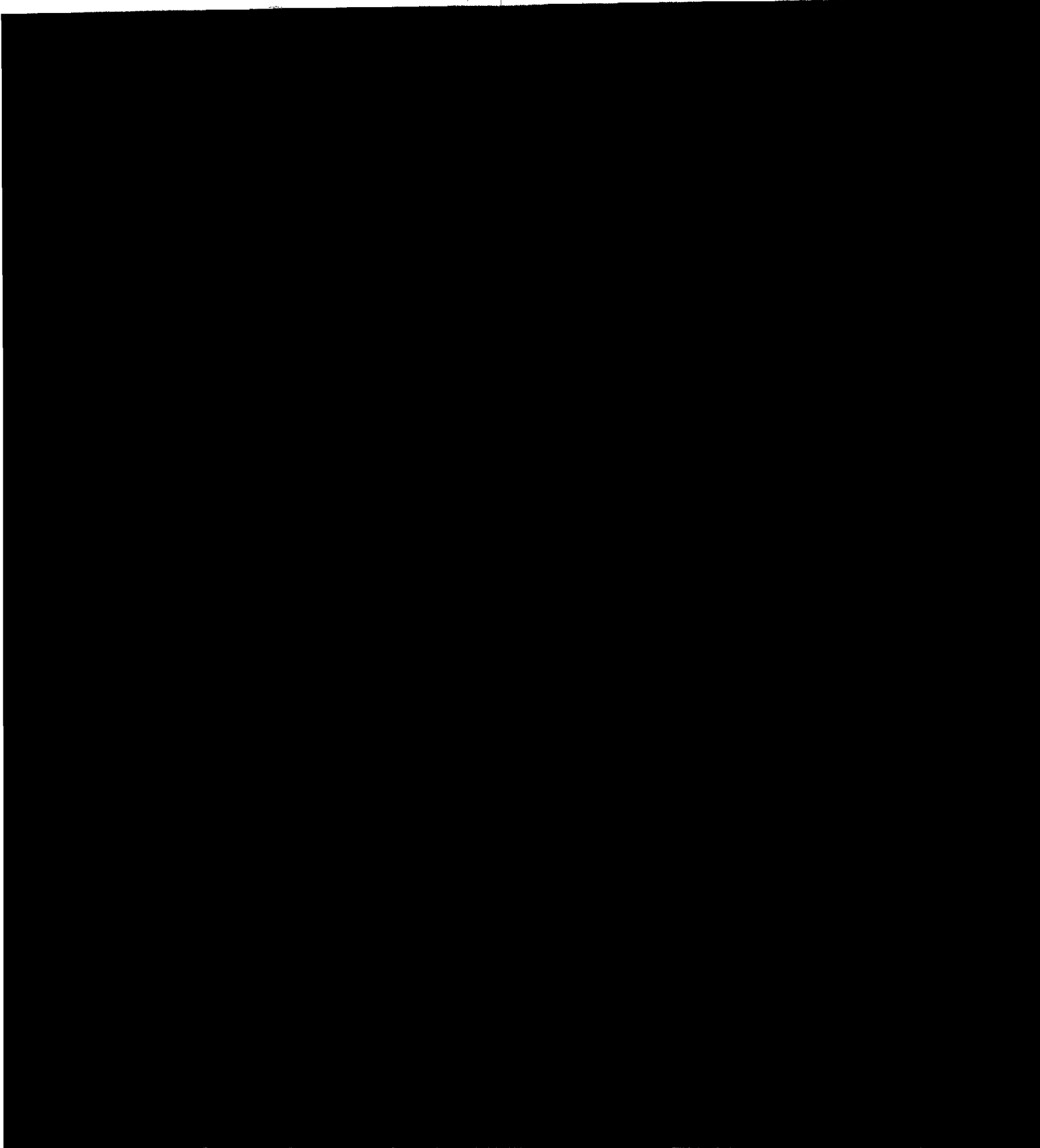
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29

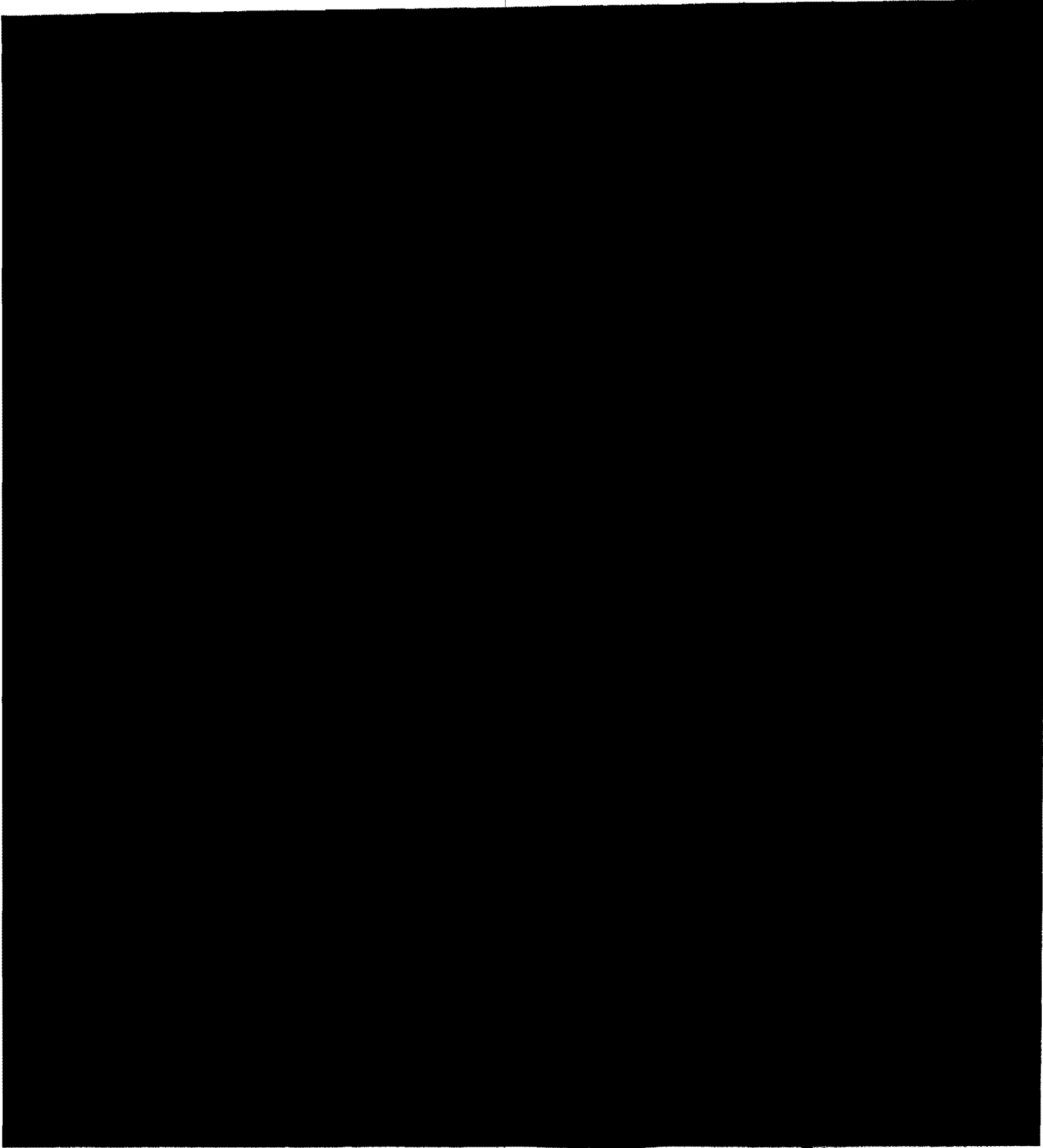
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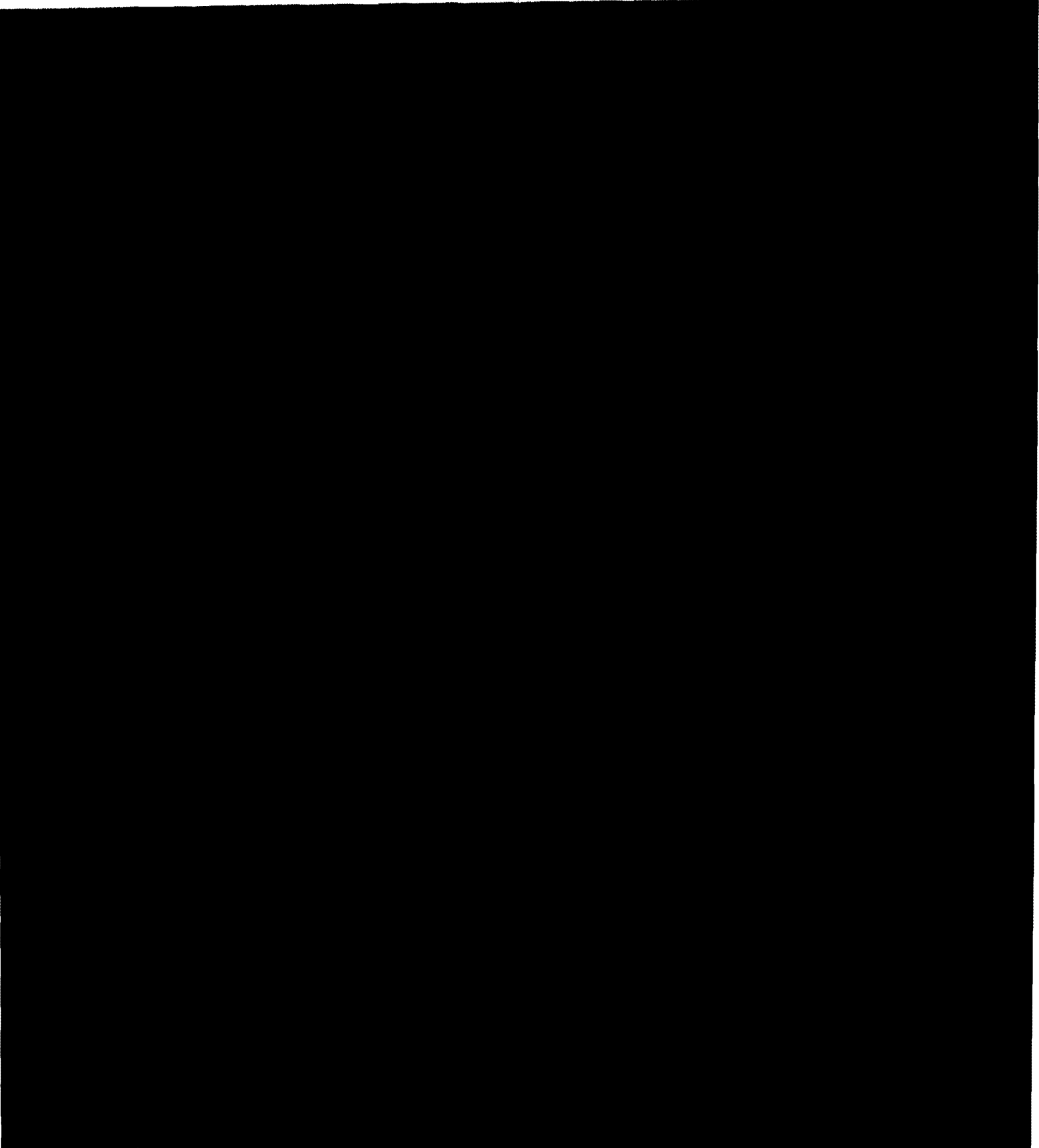
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CONFIDENTIAL

31

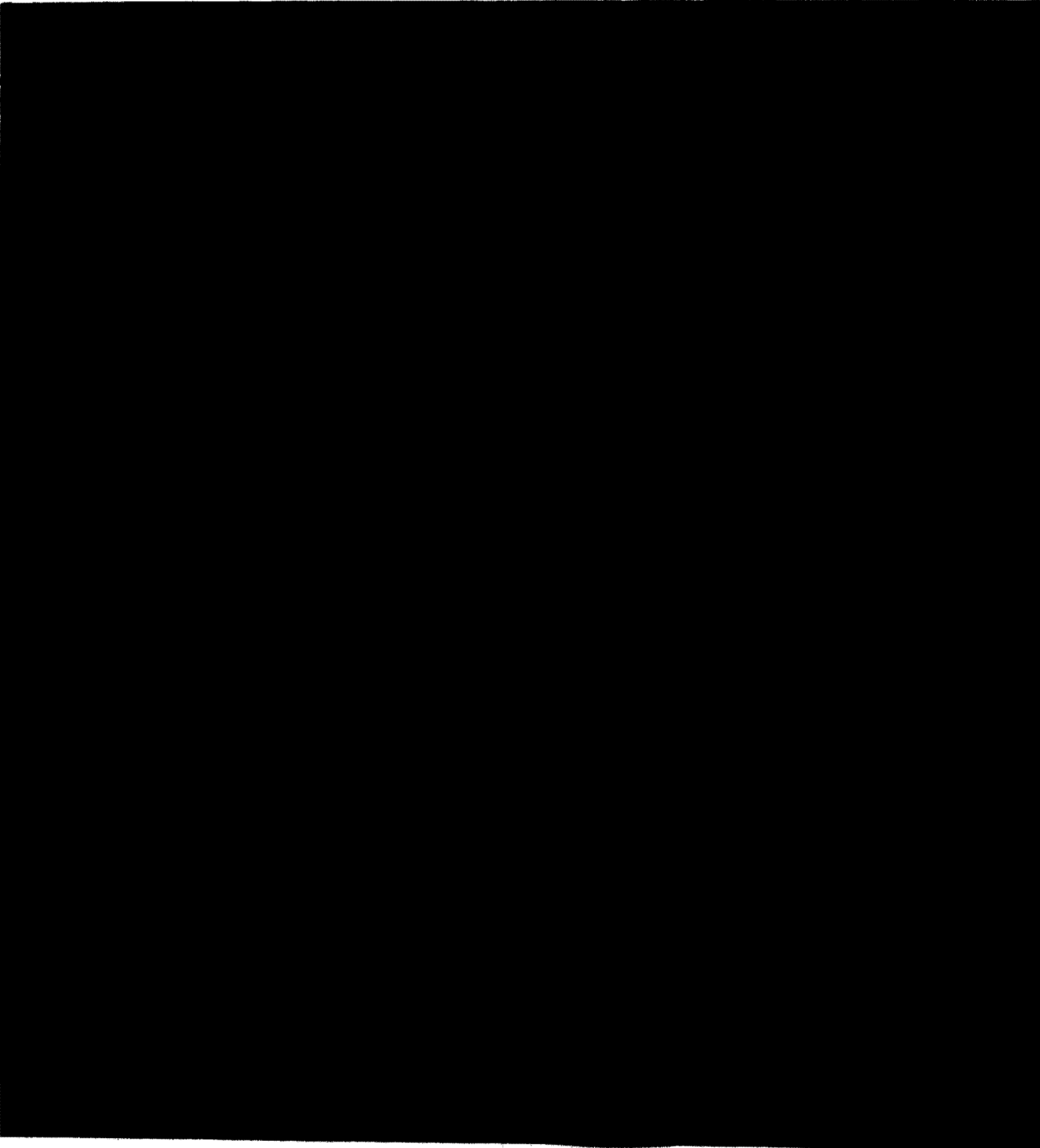
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CONFIDENTIAL

32

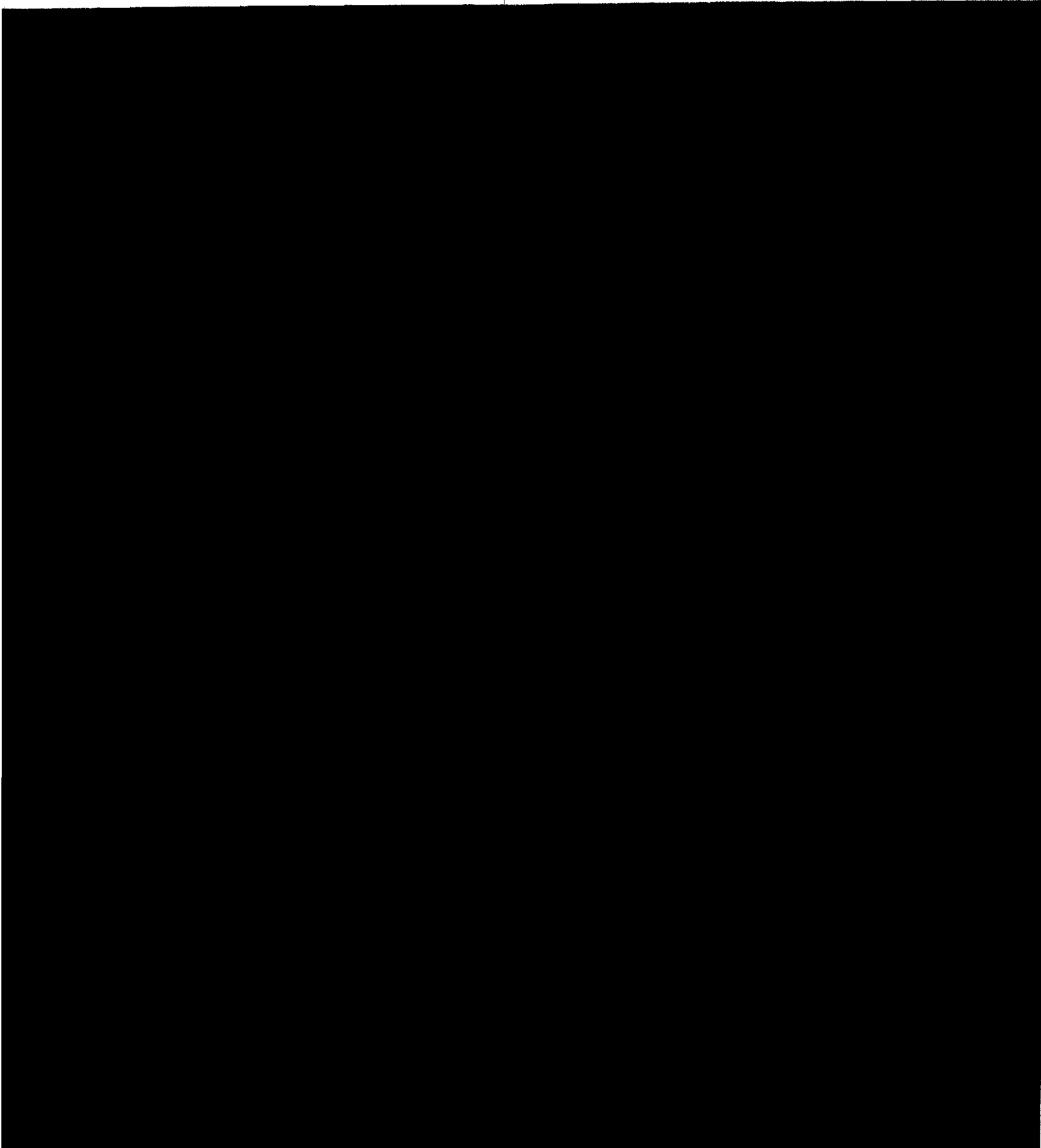
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CONFIDENTIAL

33

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2-2  
2

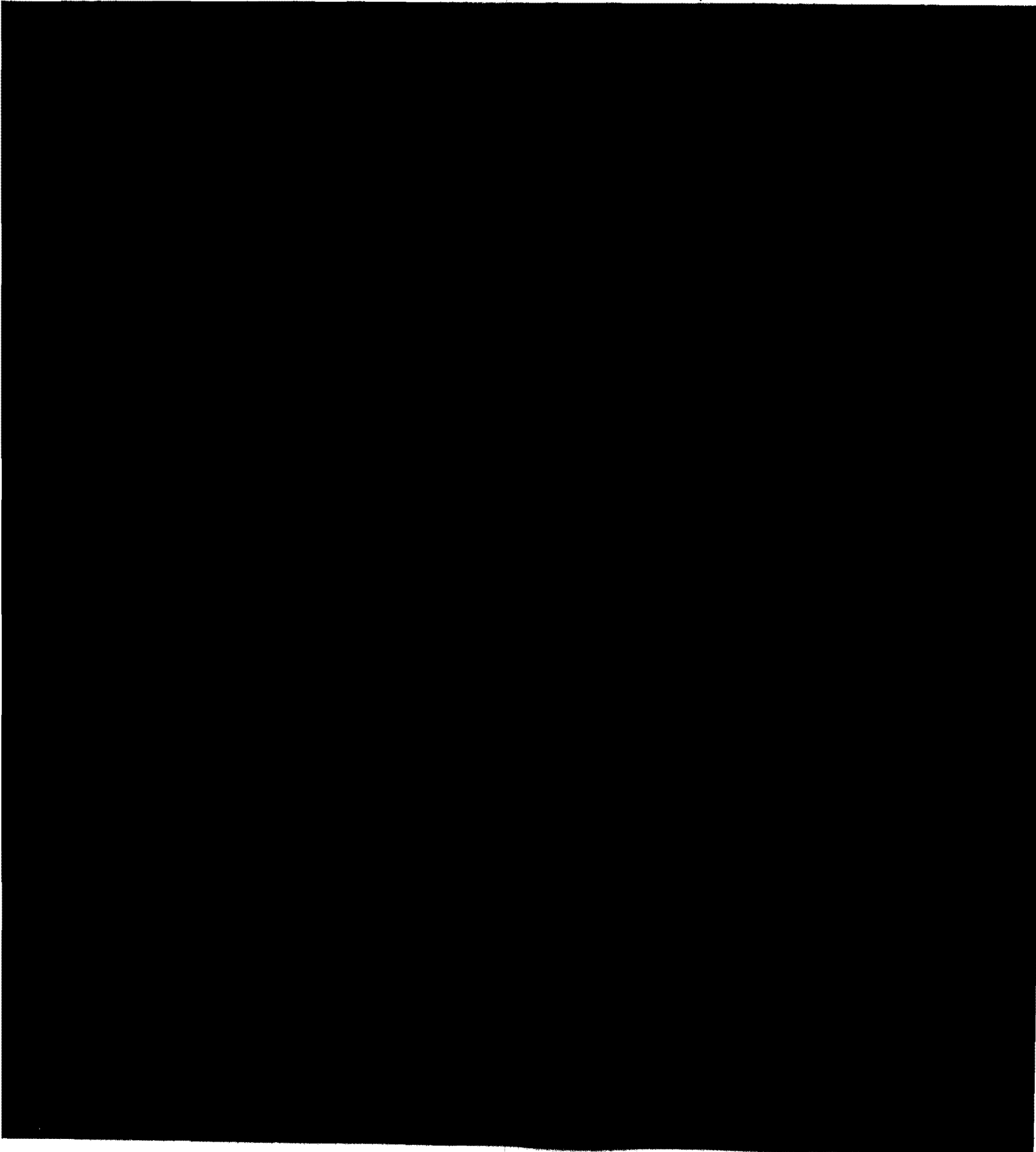


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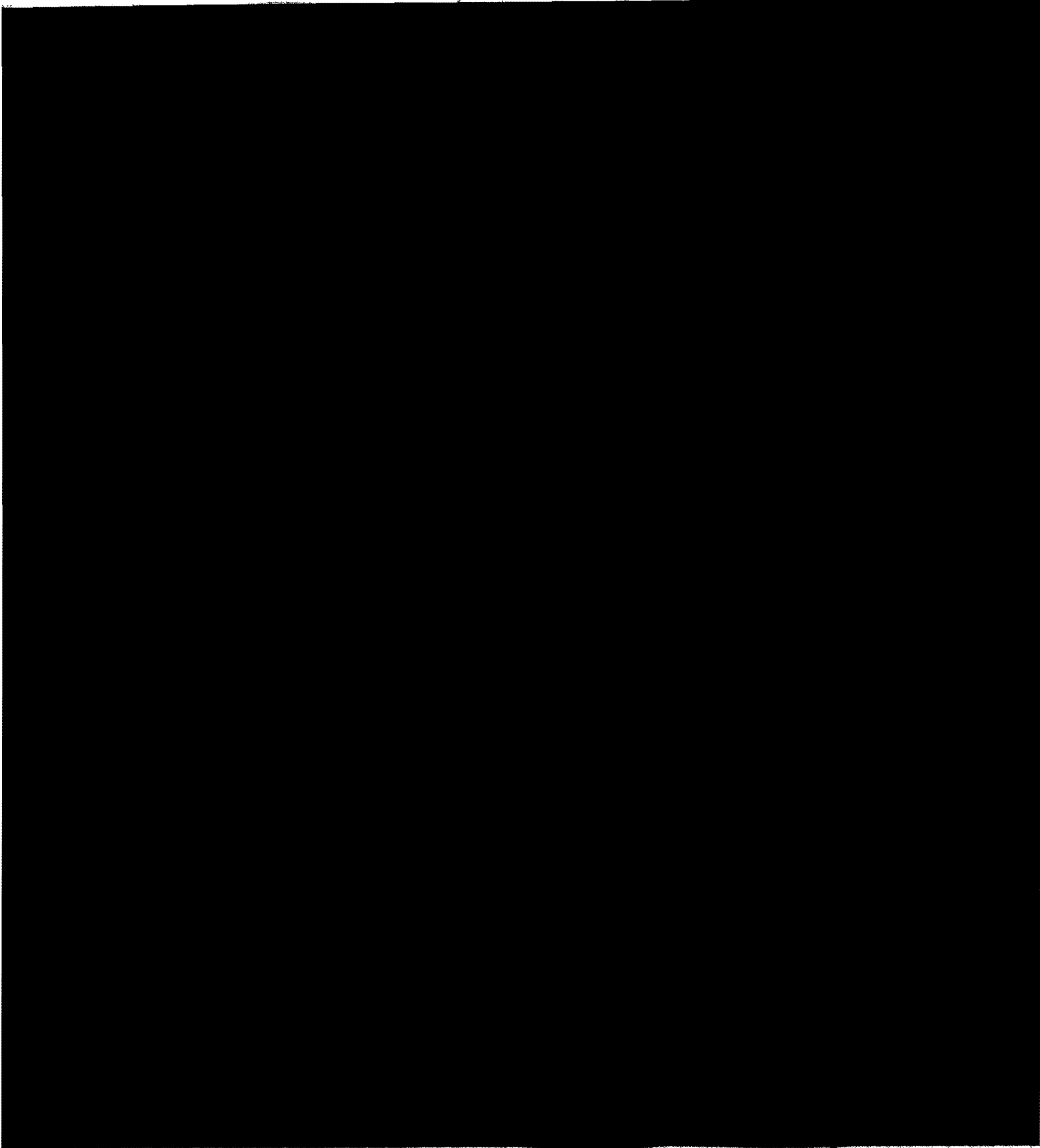




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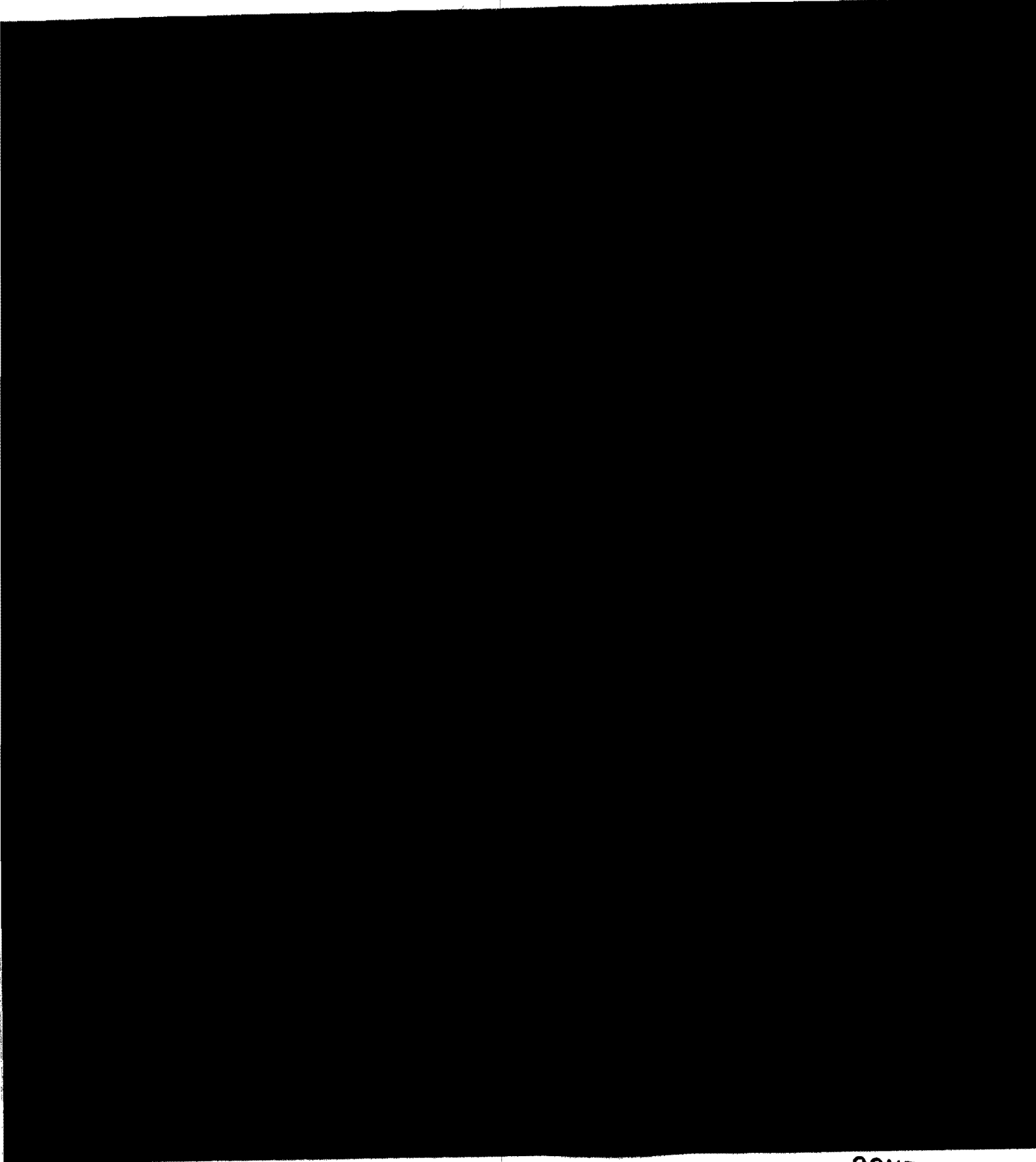
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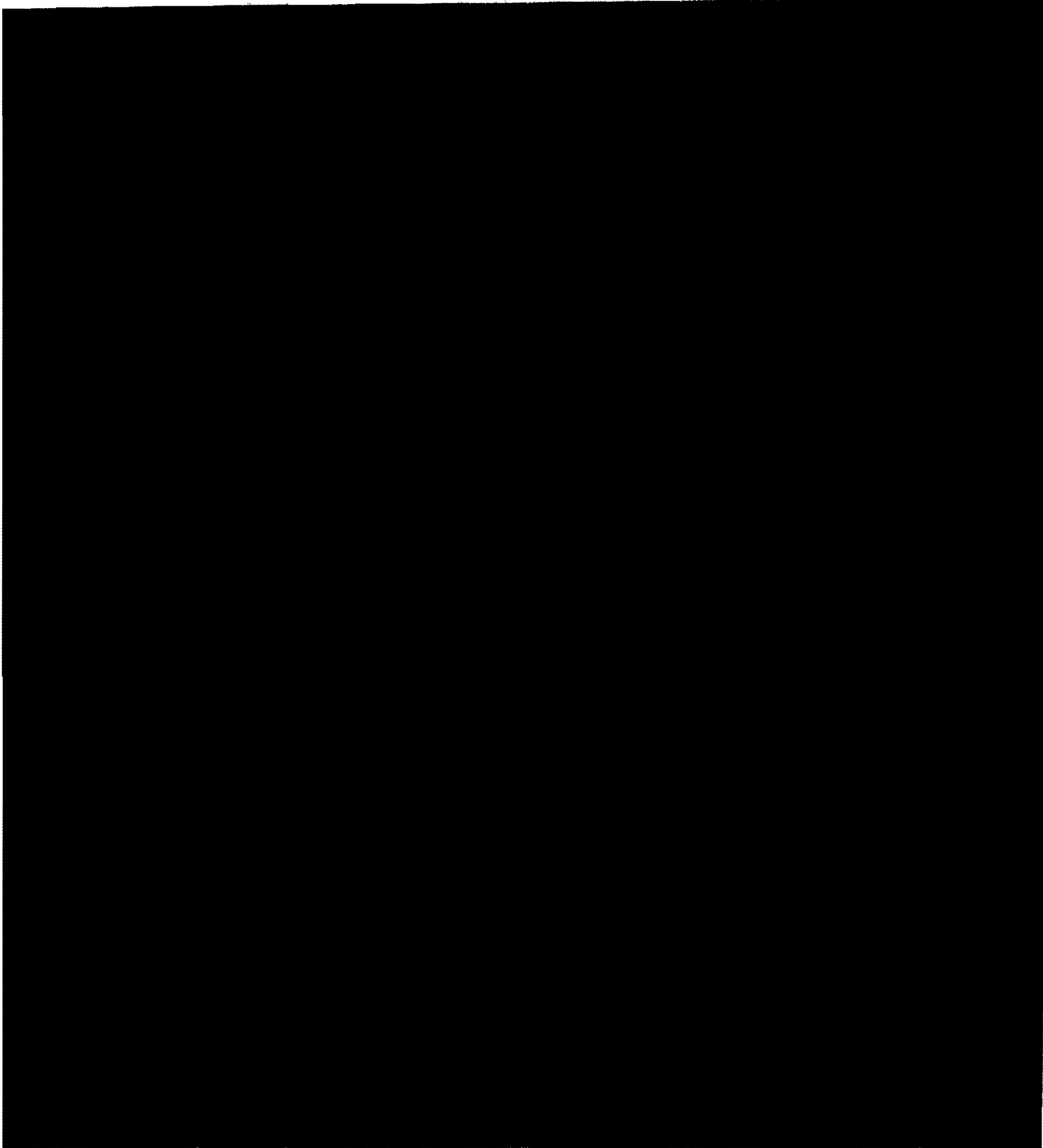
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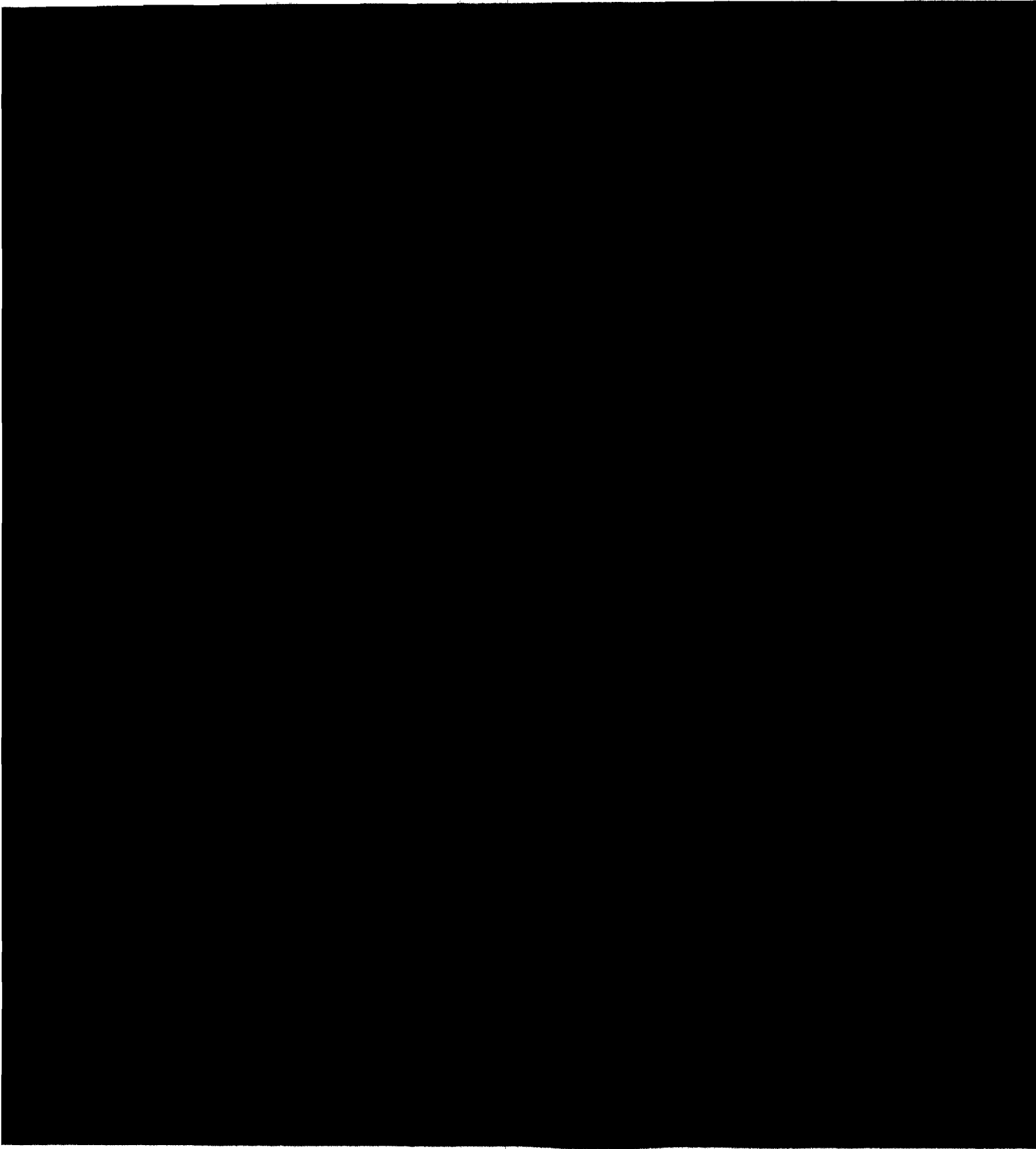
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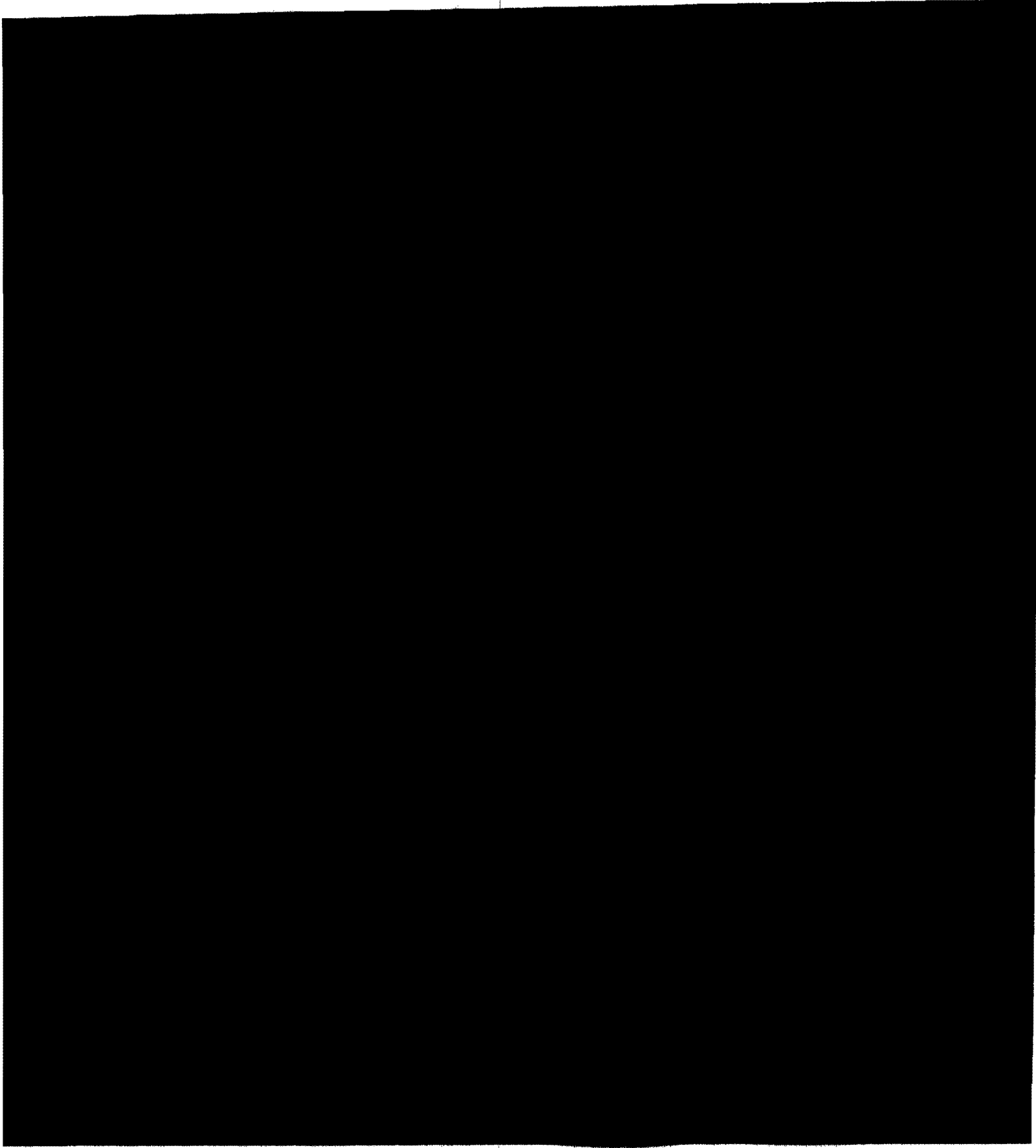
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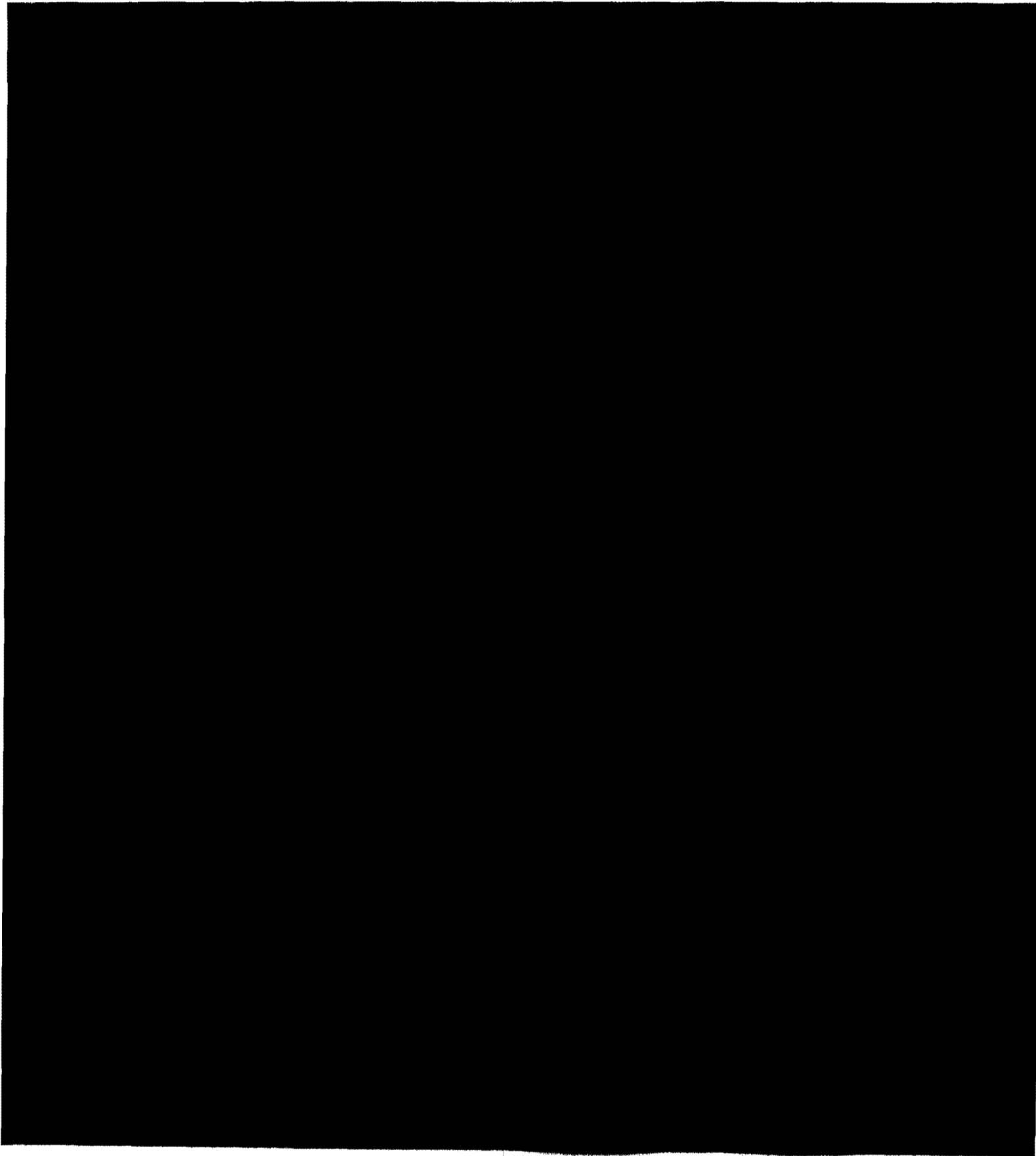


CONFIDENTIAL

42

$$\frac{41-2}{2-2}$$
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CONFIDENTIAL

43

$\frac{41-2}{2-2}$   
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CONFIDENTIAL

44

$\frac{44-2}{2-2}$   
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CONFIDENTIAL

45

$\frac{41-2}{2-2}$   
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46

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47

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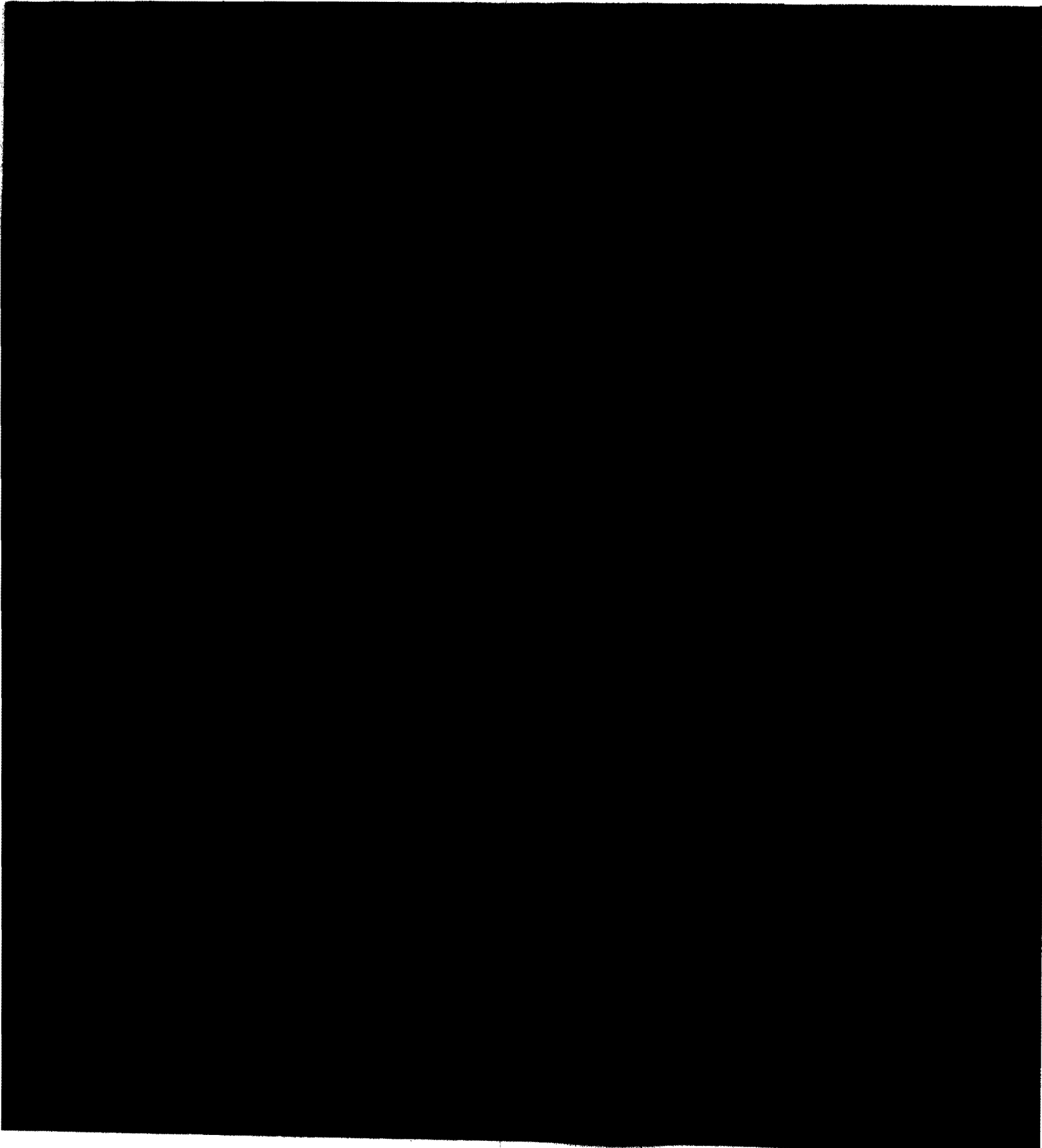
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41-2  
2-2  
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CONFIDENTIAL

49

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CONFIDENTIAL

50

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CONFIDENTIAL

51

$\frac{41-2}{2-2}$   
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CONFIDENTIAL

52

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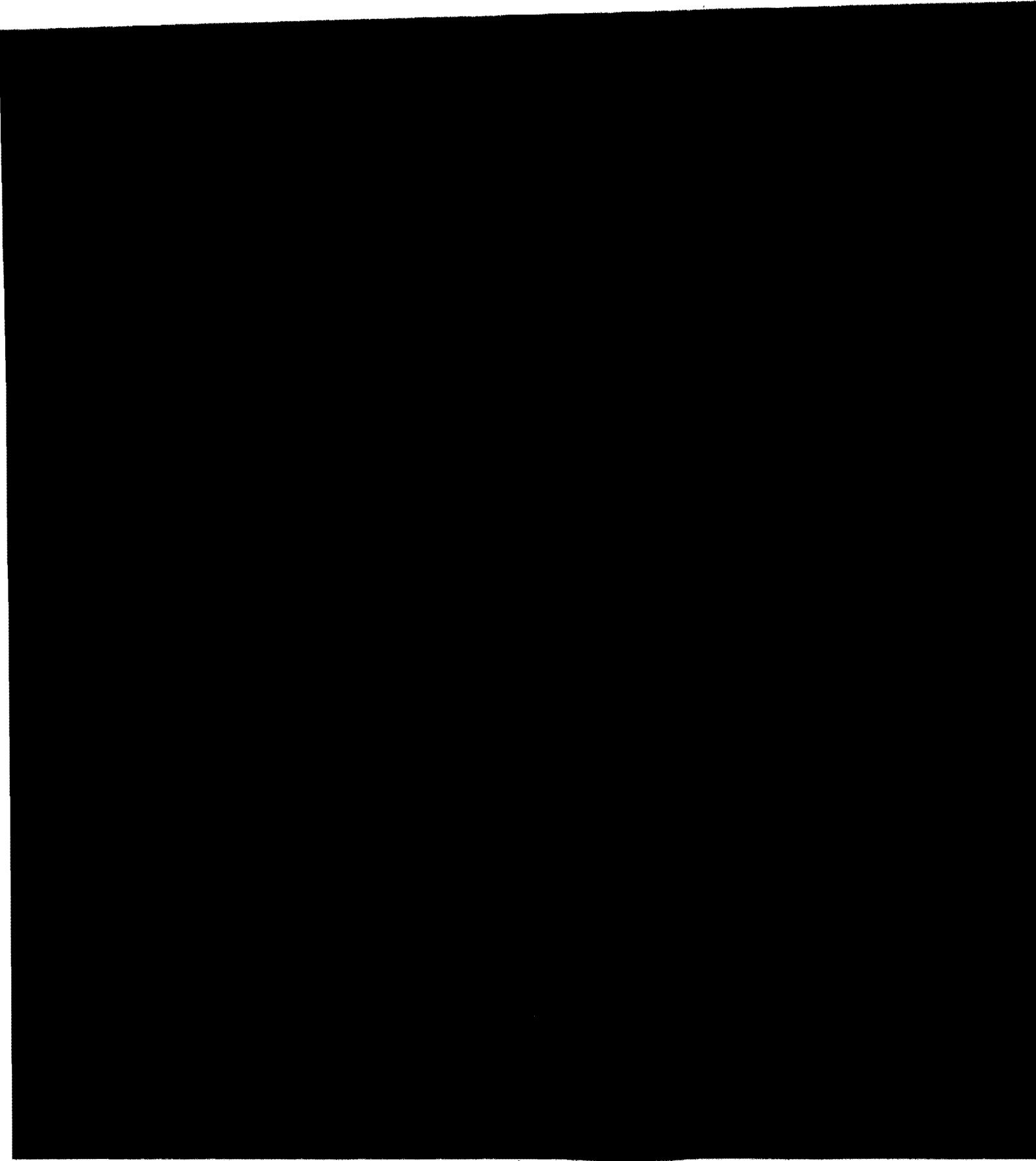
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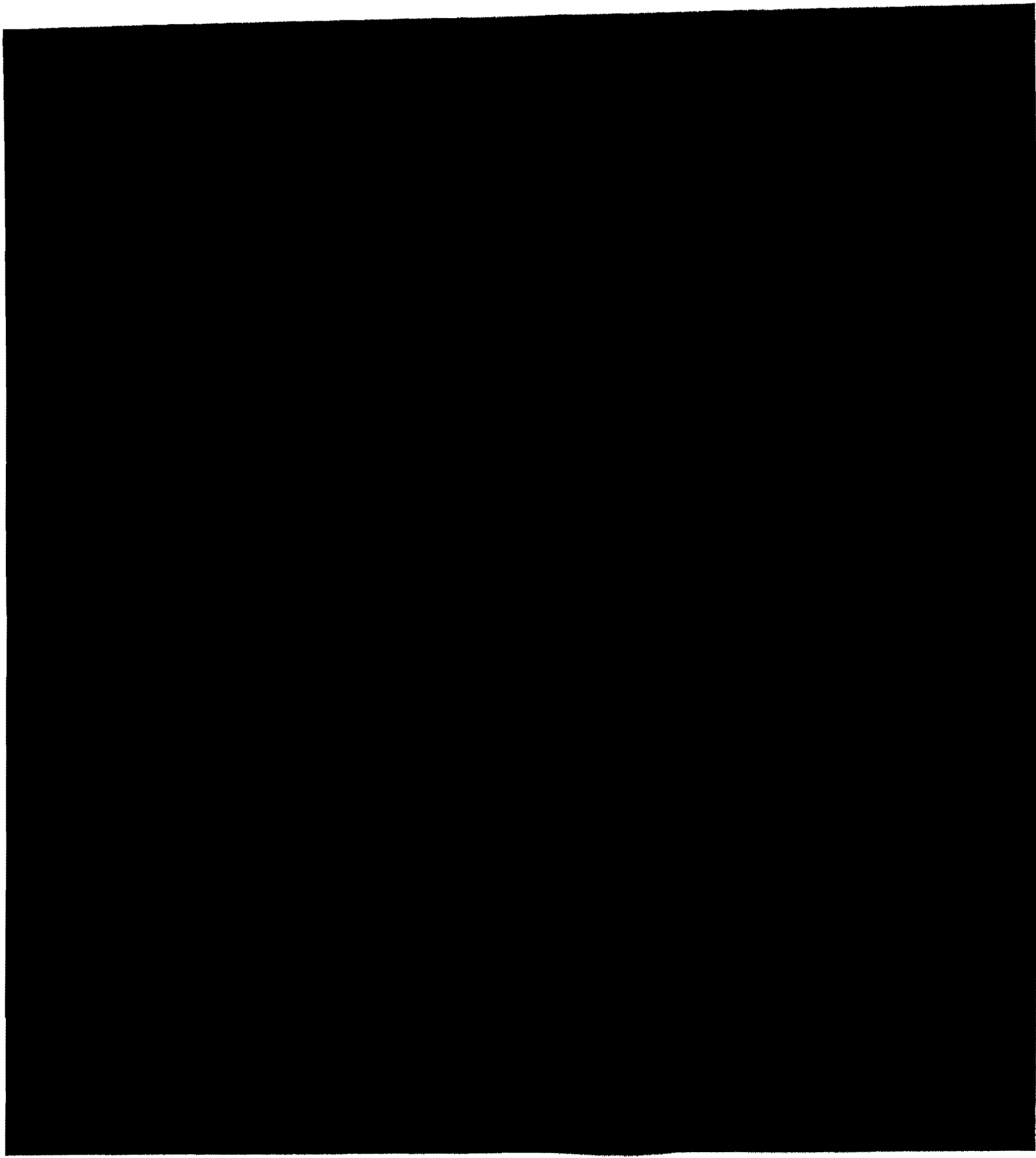
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54

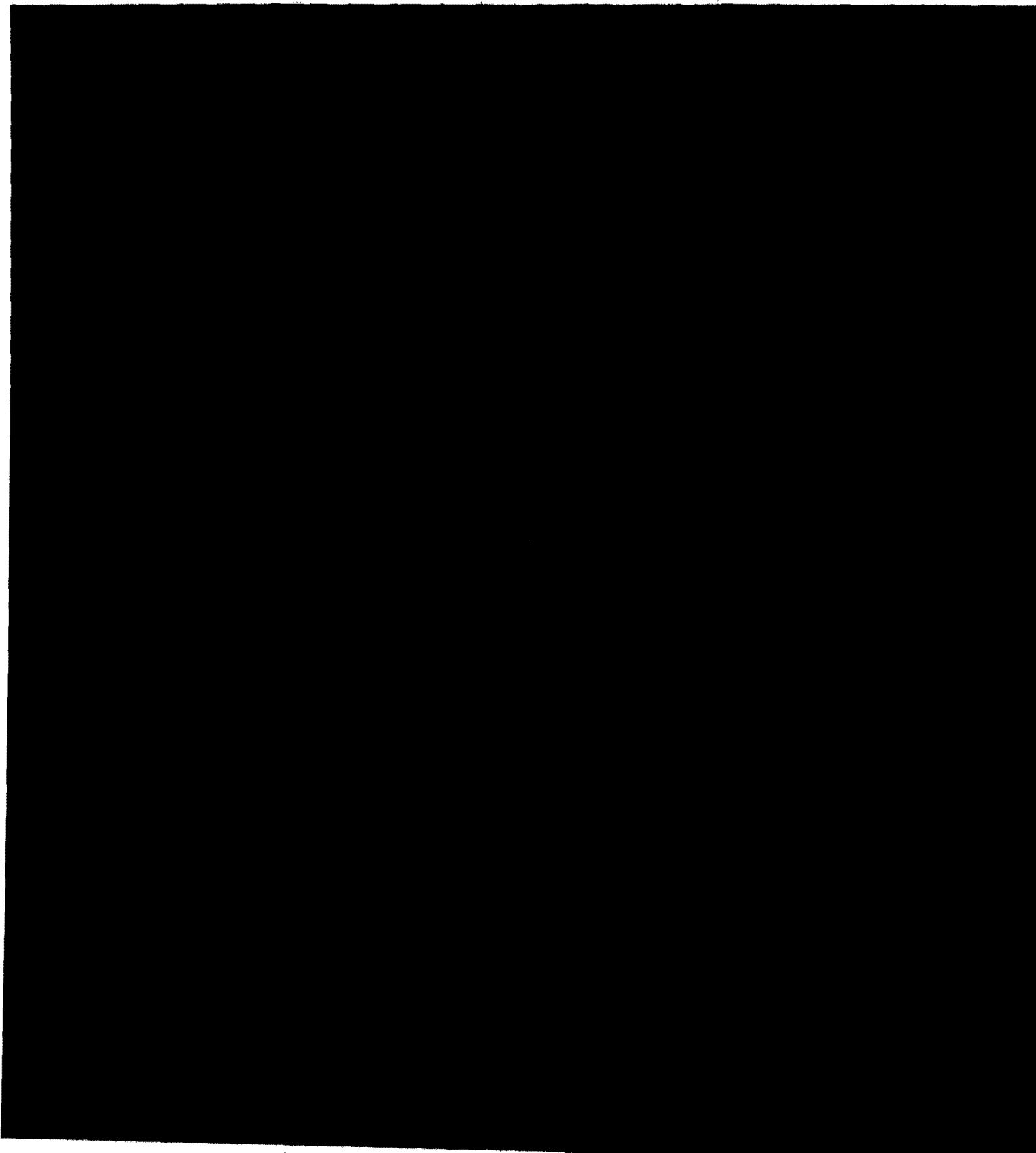
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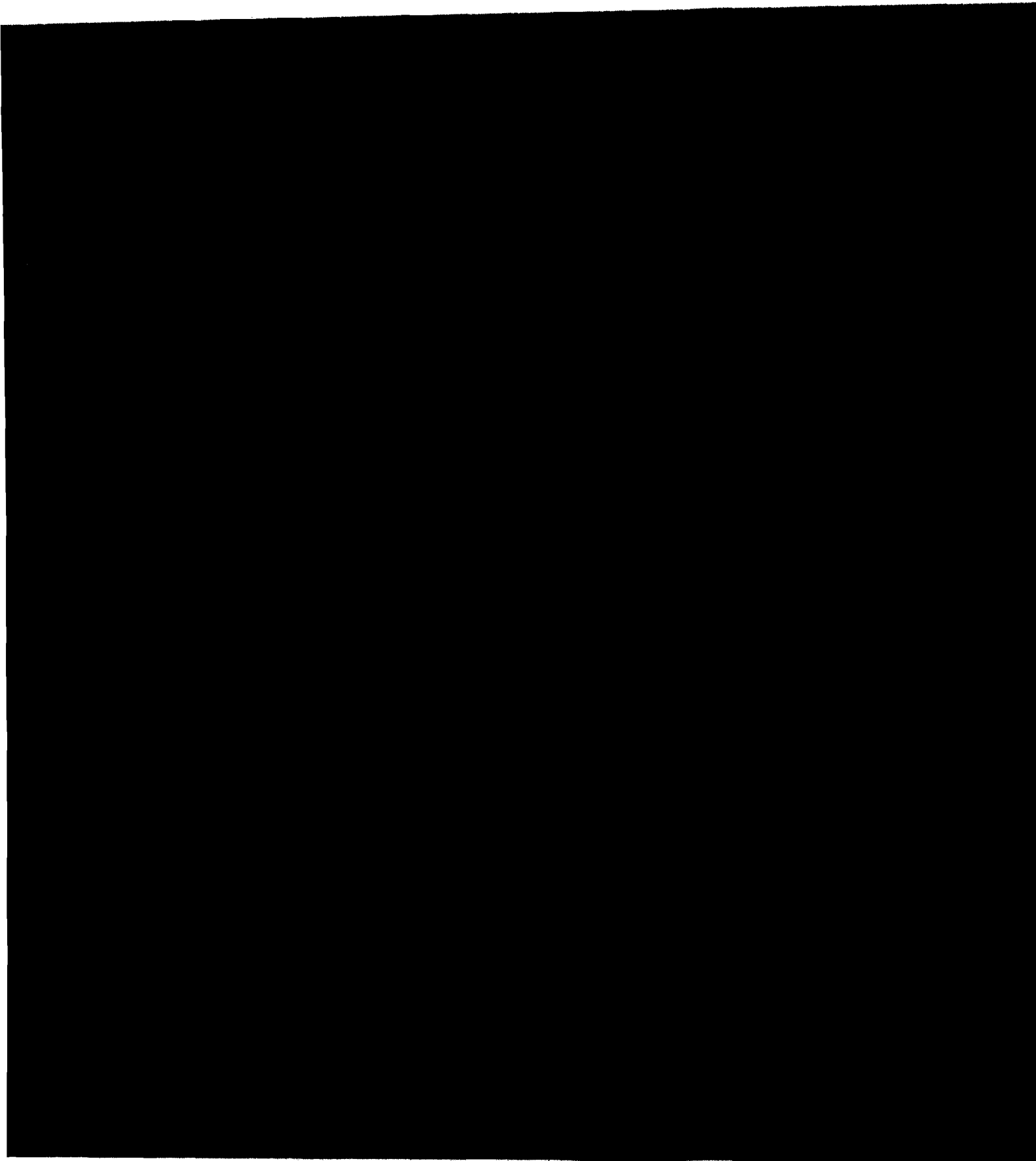
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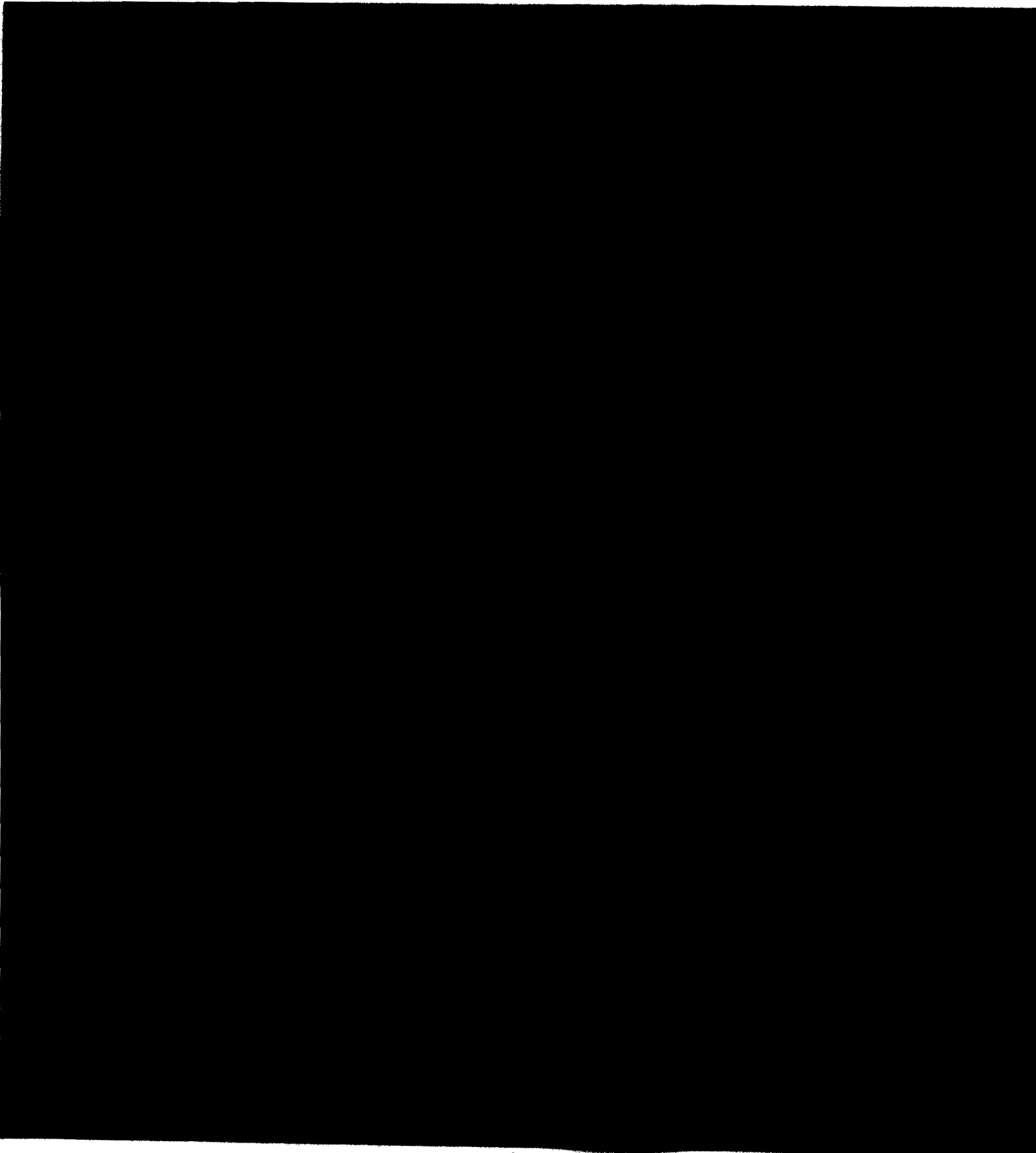


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58

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CONFIDENTIAL

59

41-2  
2-2  
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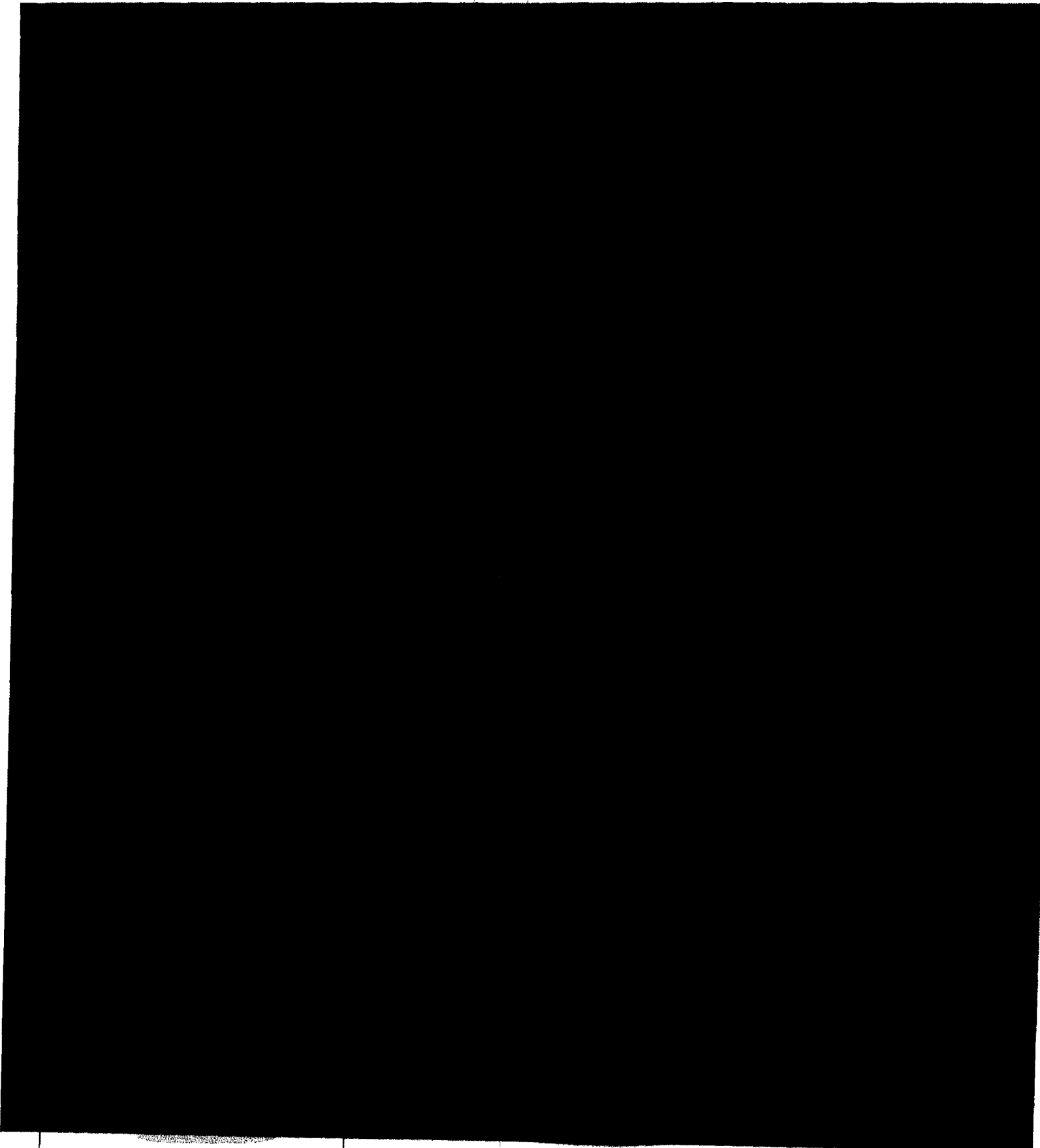
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60

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$$2$$



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61

$$\frac{41-2}{2-2}$$

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$$2$$

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62

$$\frac{41-2}{2-2}$$

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$$2$$

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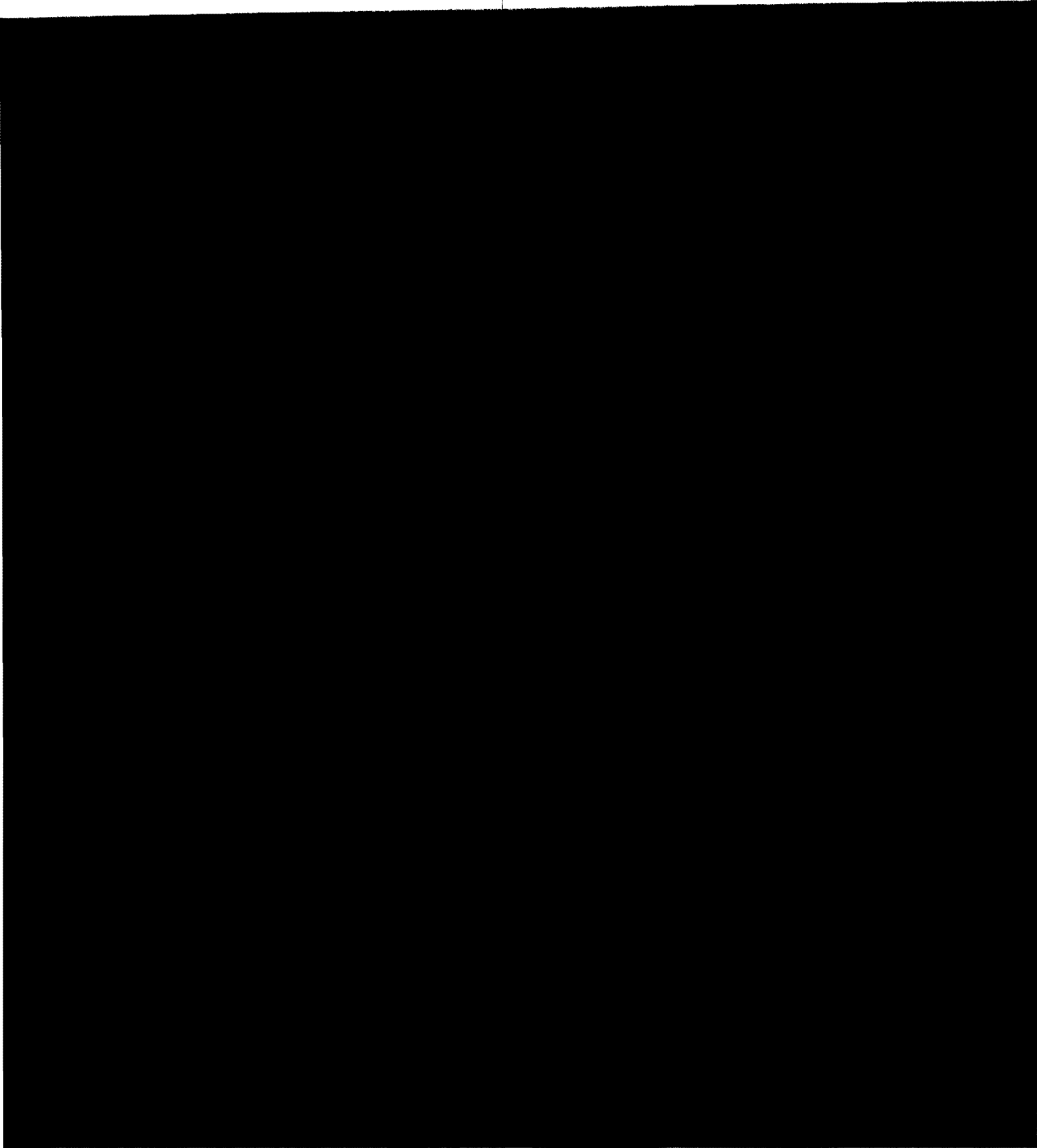
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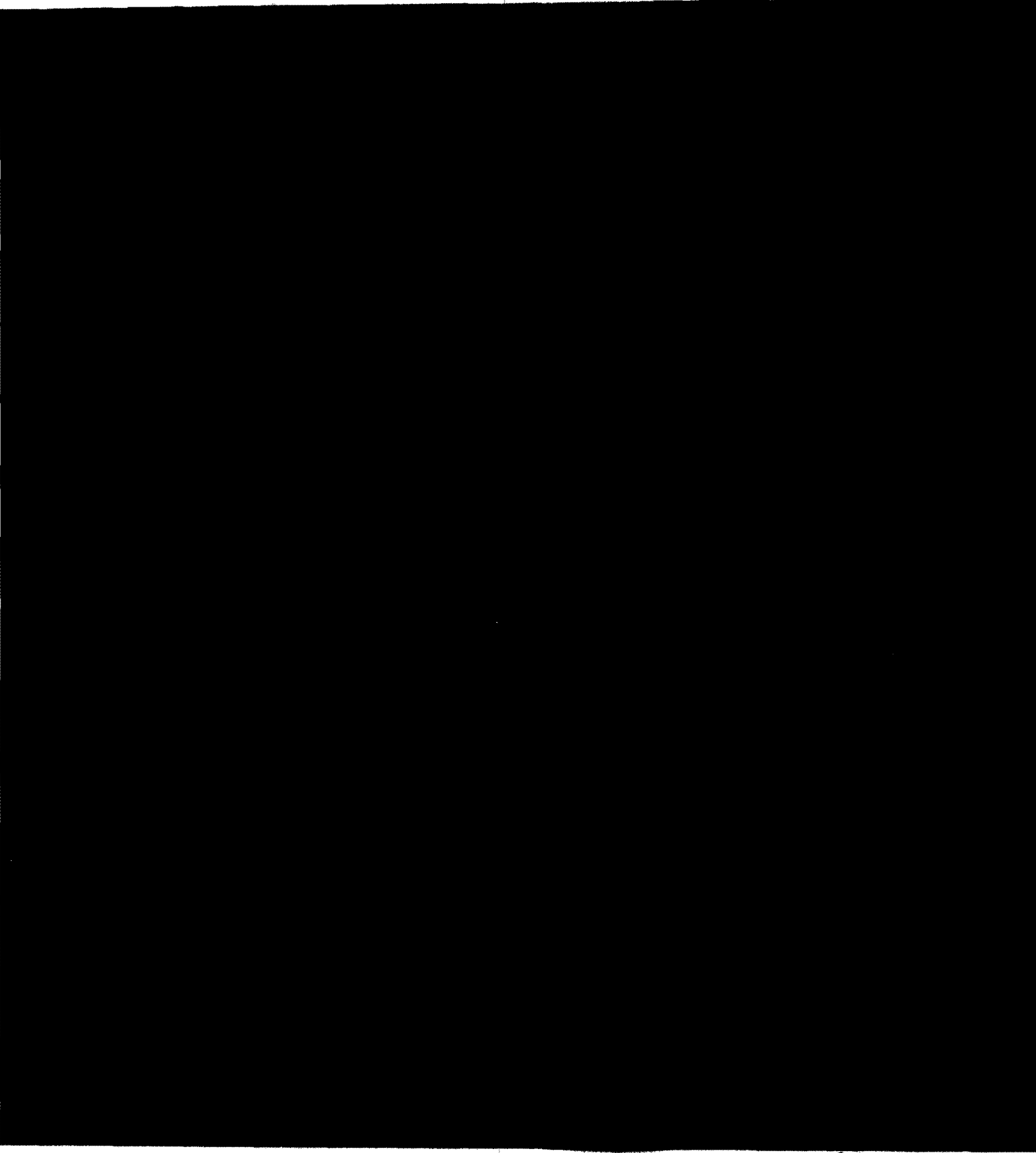
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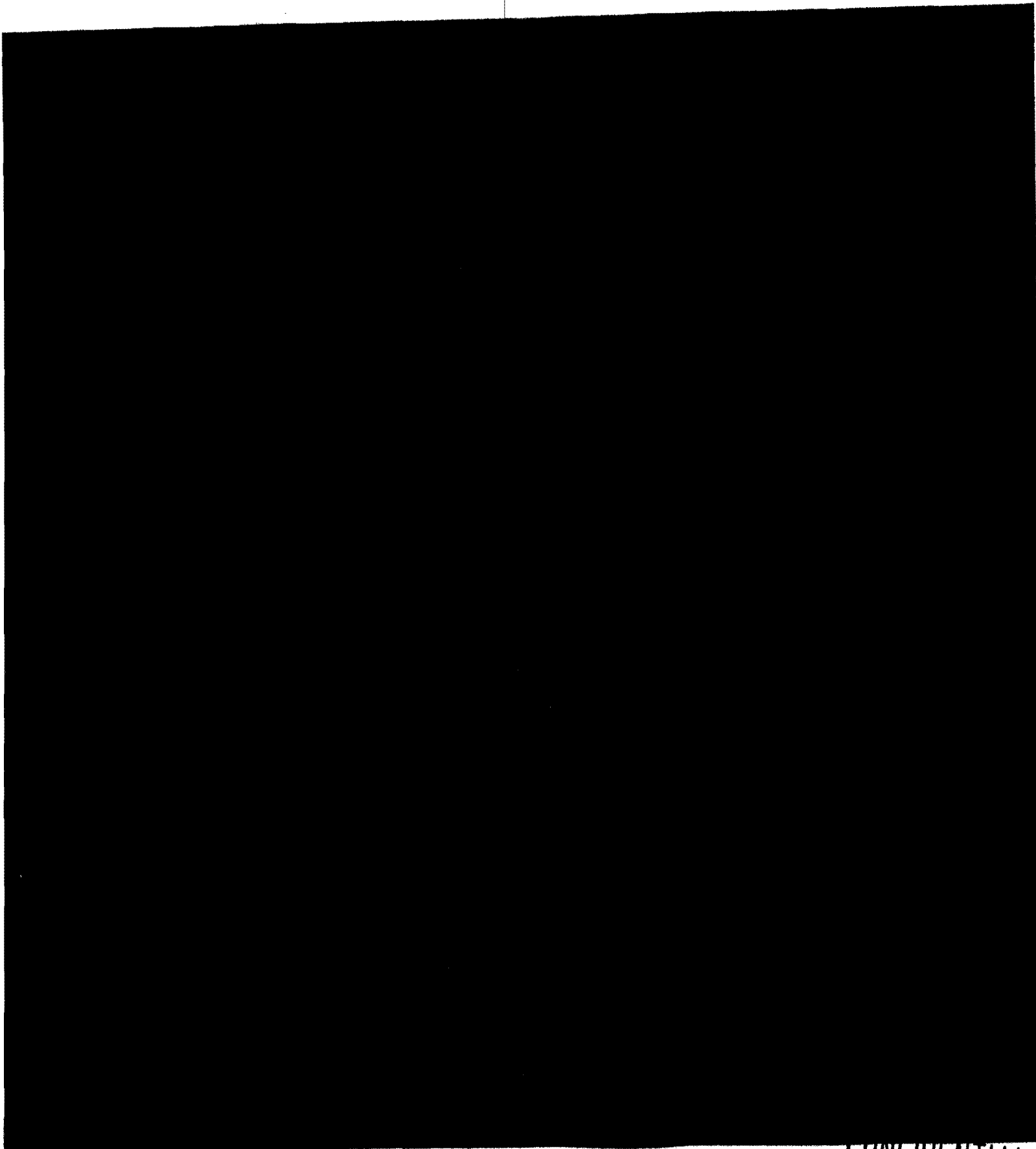
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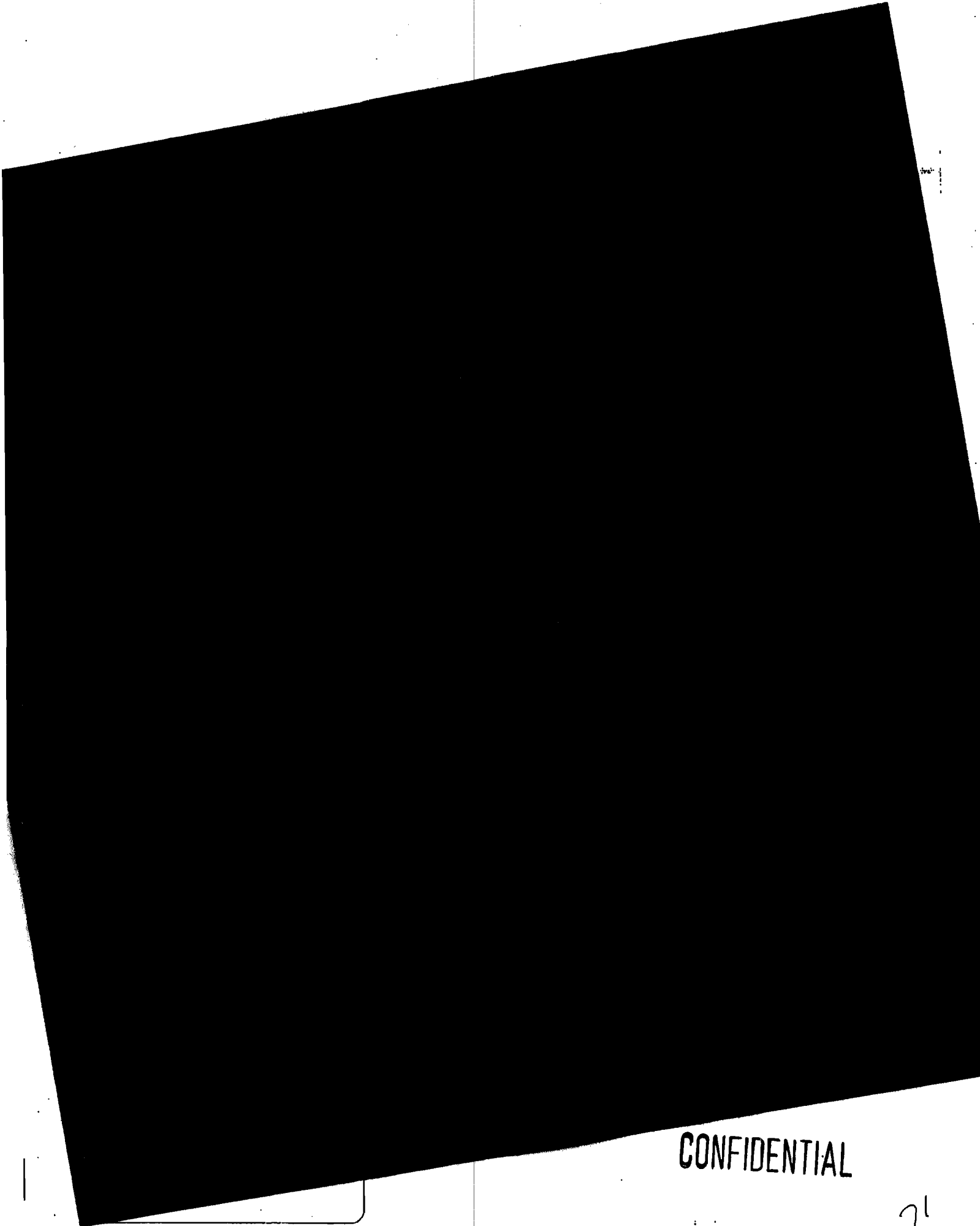
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CONFIDENTIAL

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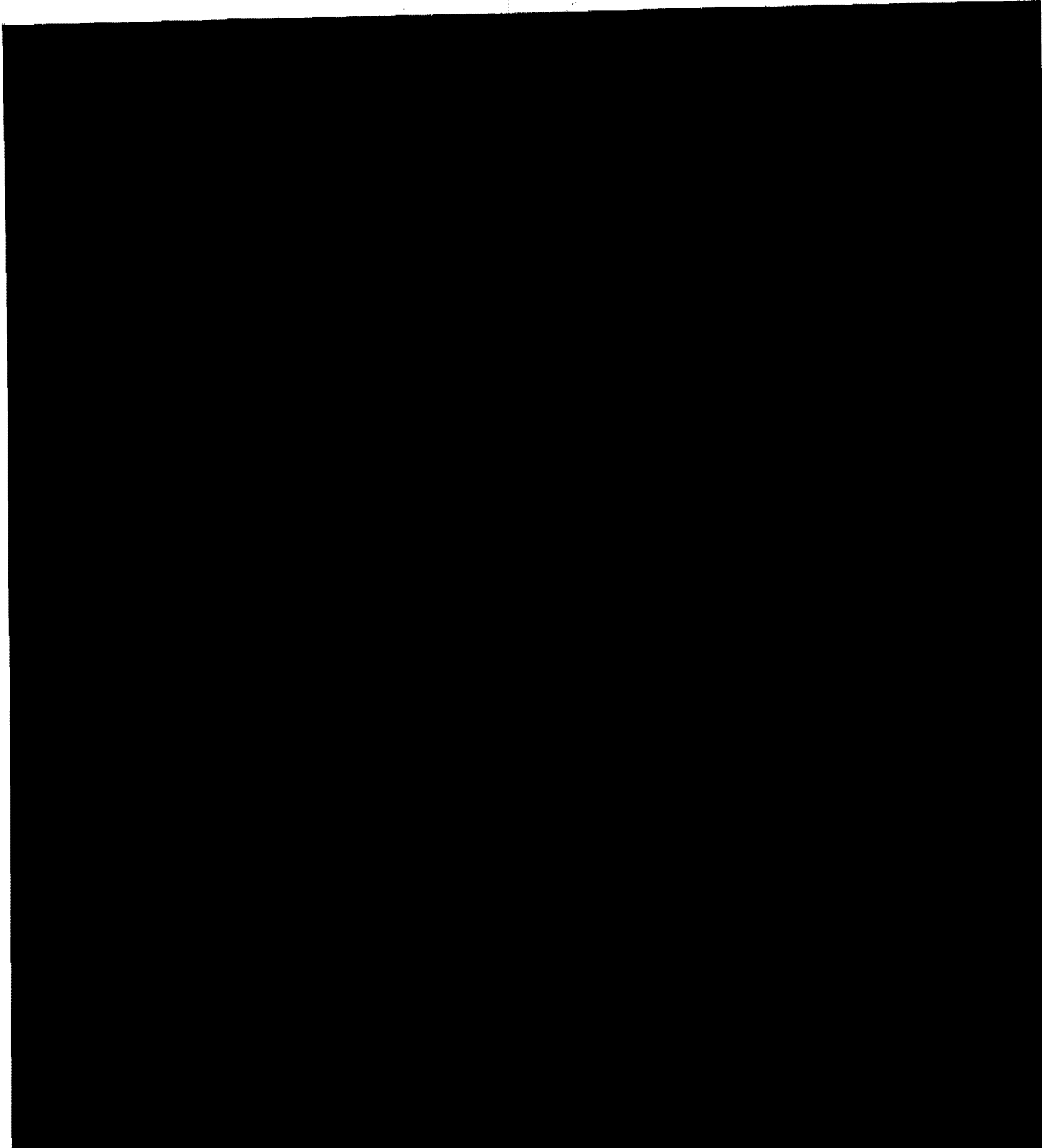
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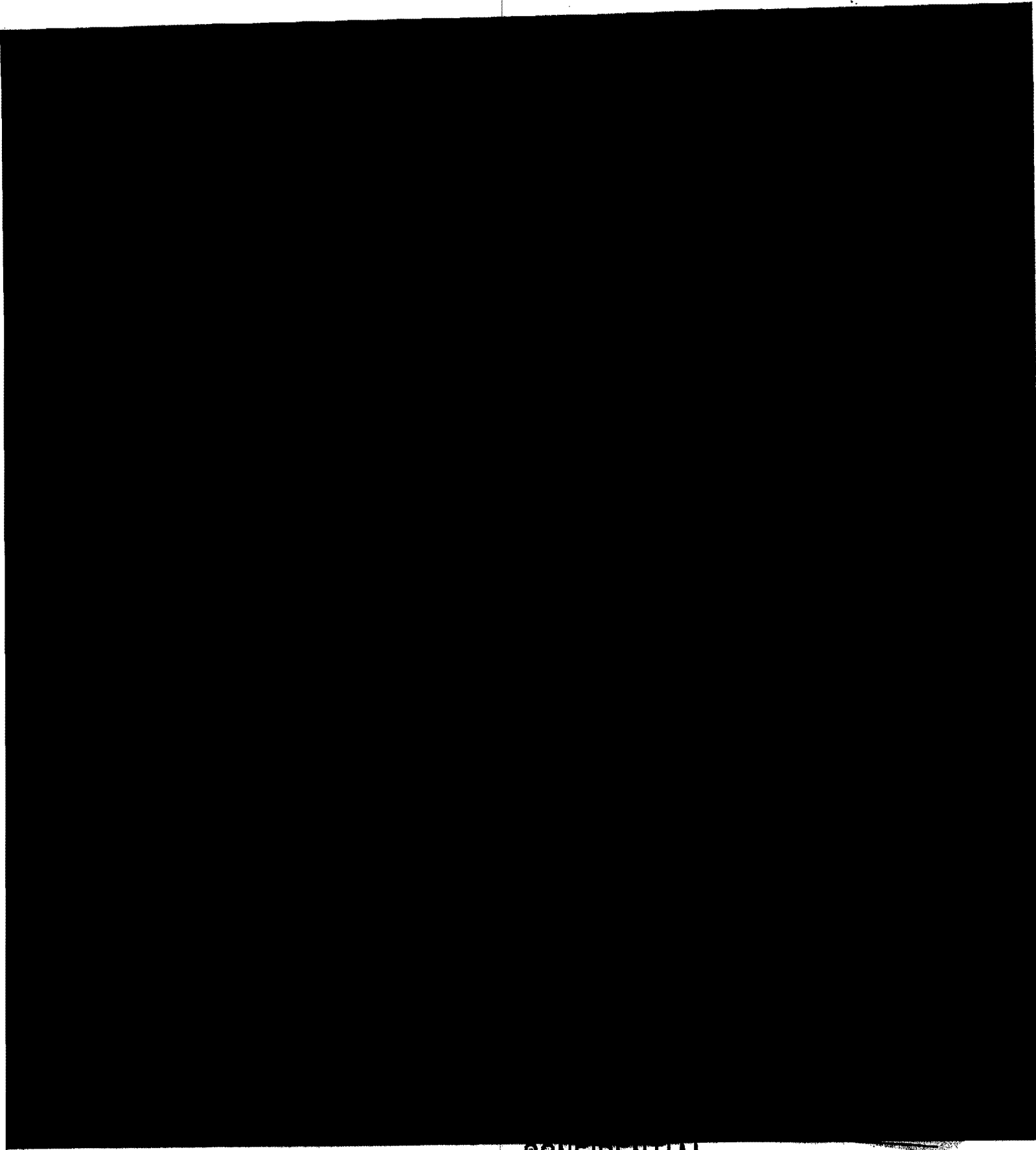
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CONFIDENTIAL

22

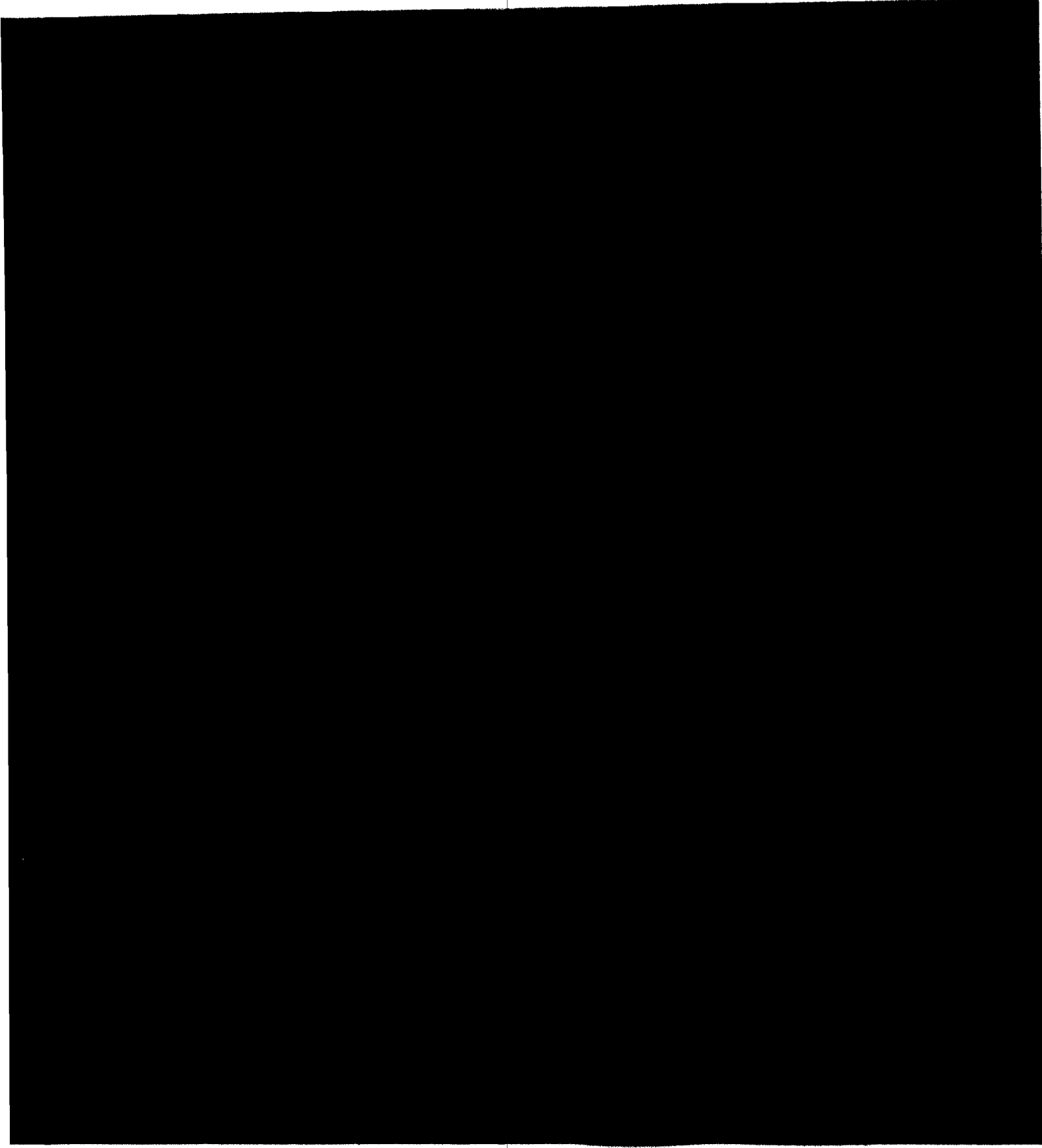
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CONFIDENTIAL

73

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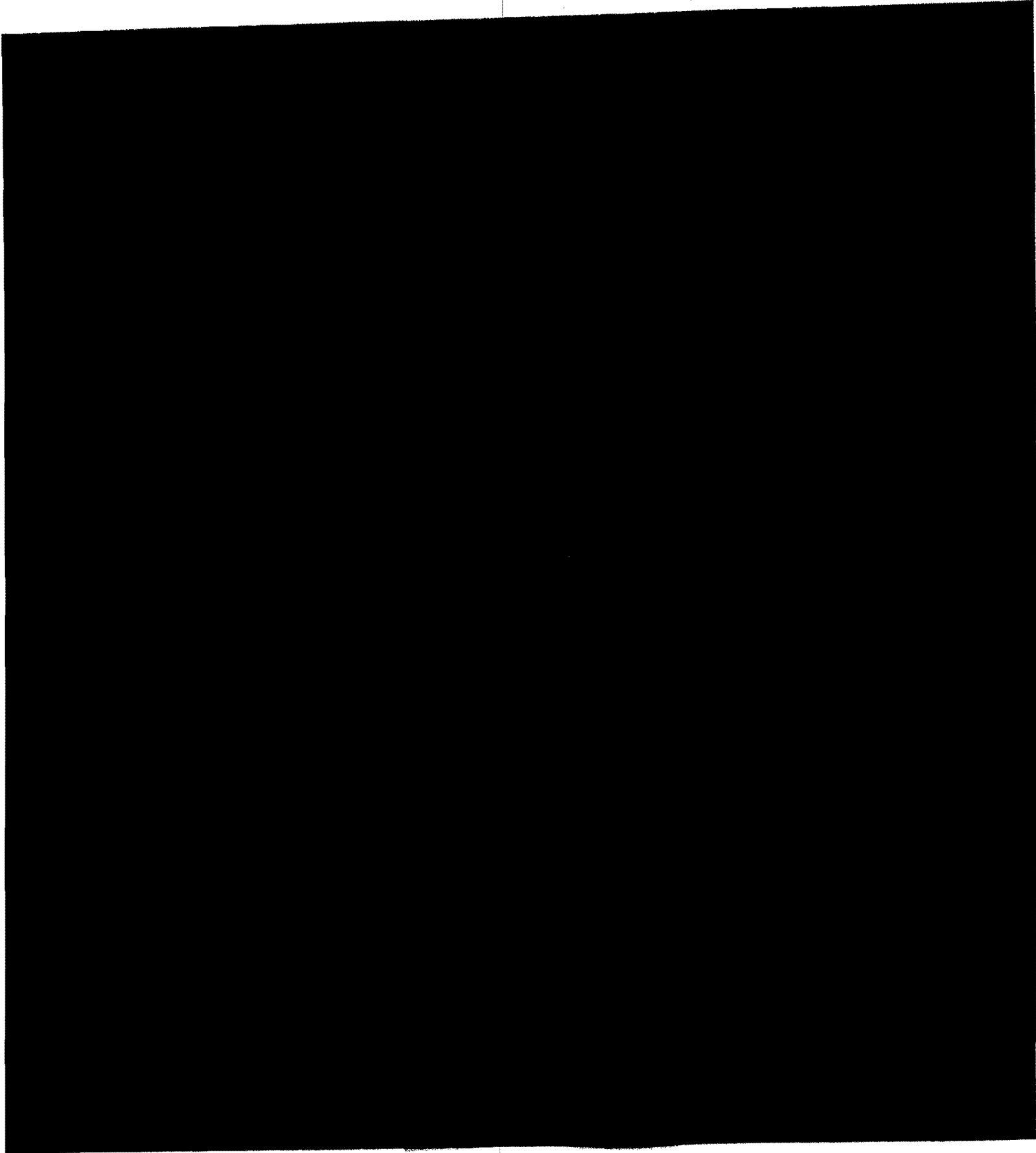


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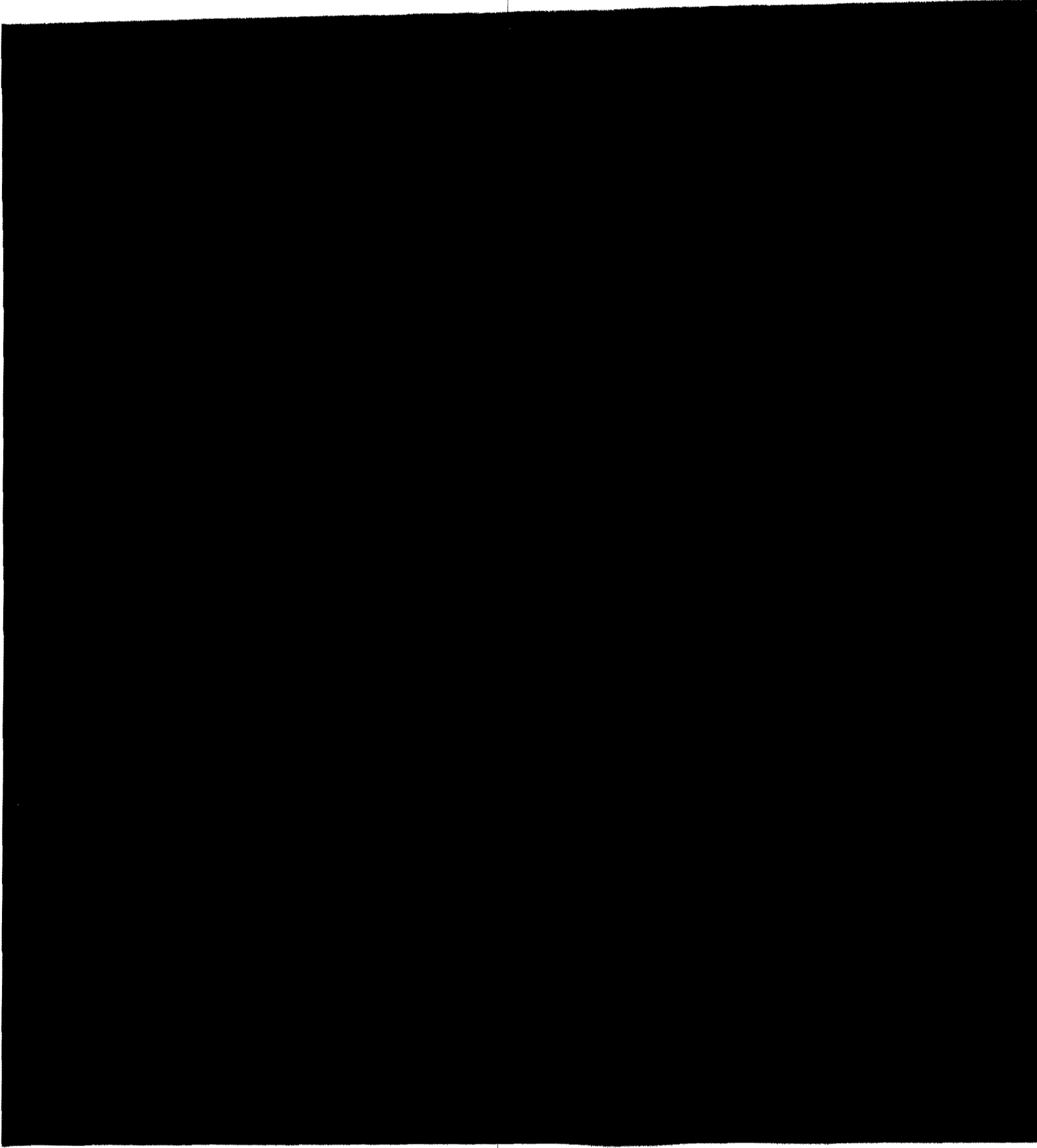




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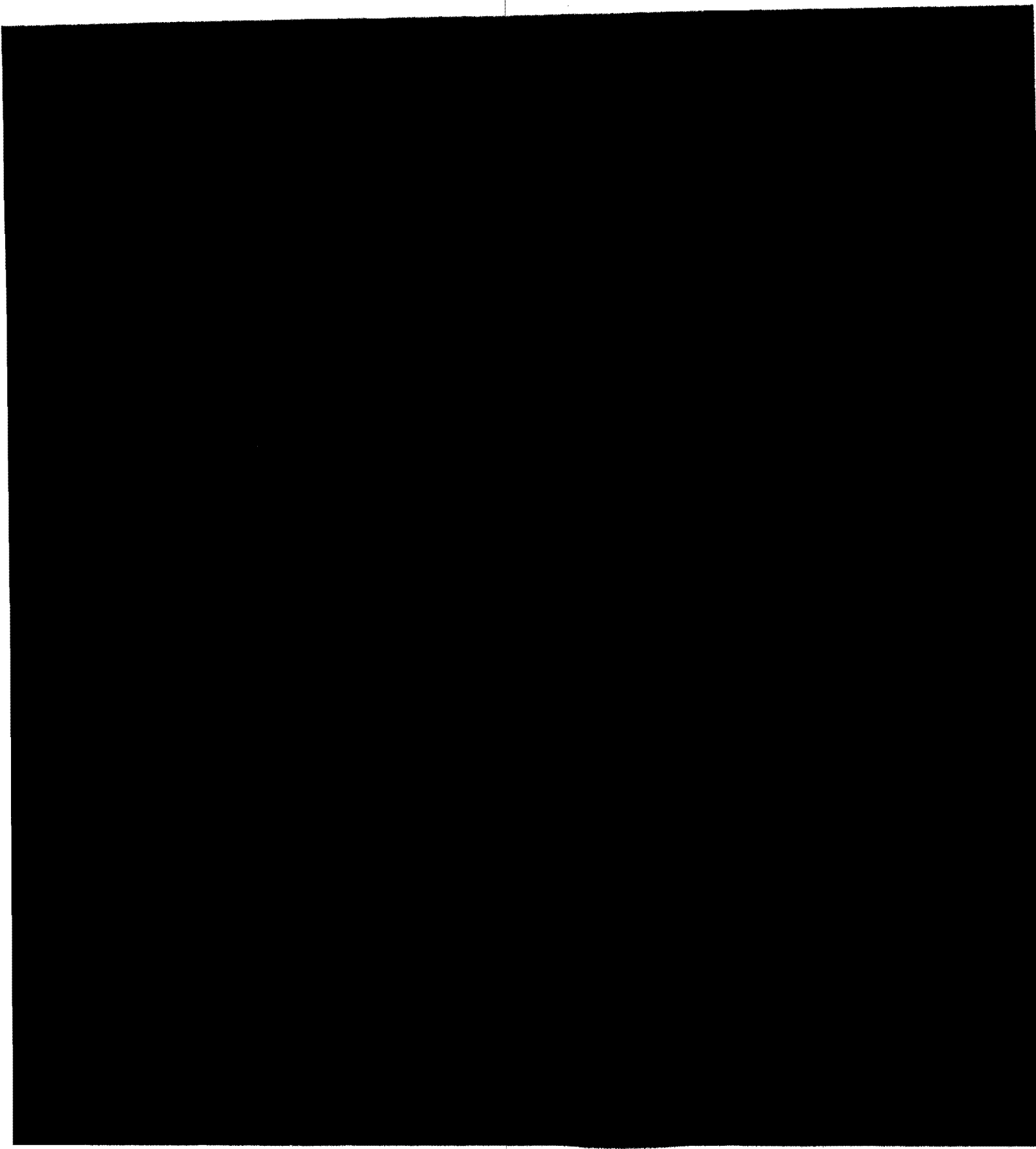
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CONFIDENTIAL

76

41-2  
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CONFIDENTIAL

22

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CONFIDENTIAL

78

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CONFIDENTIAL

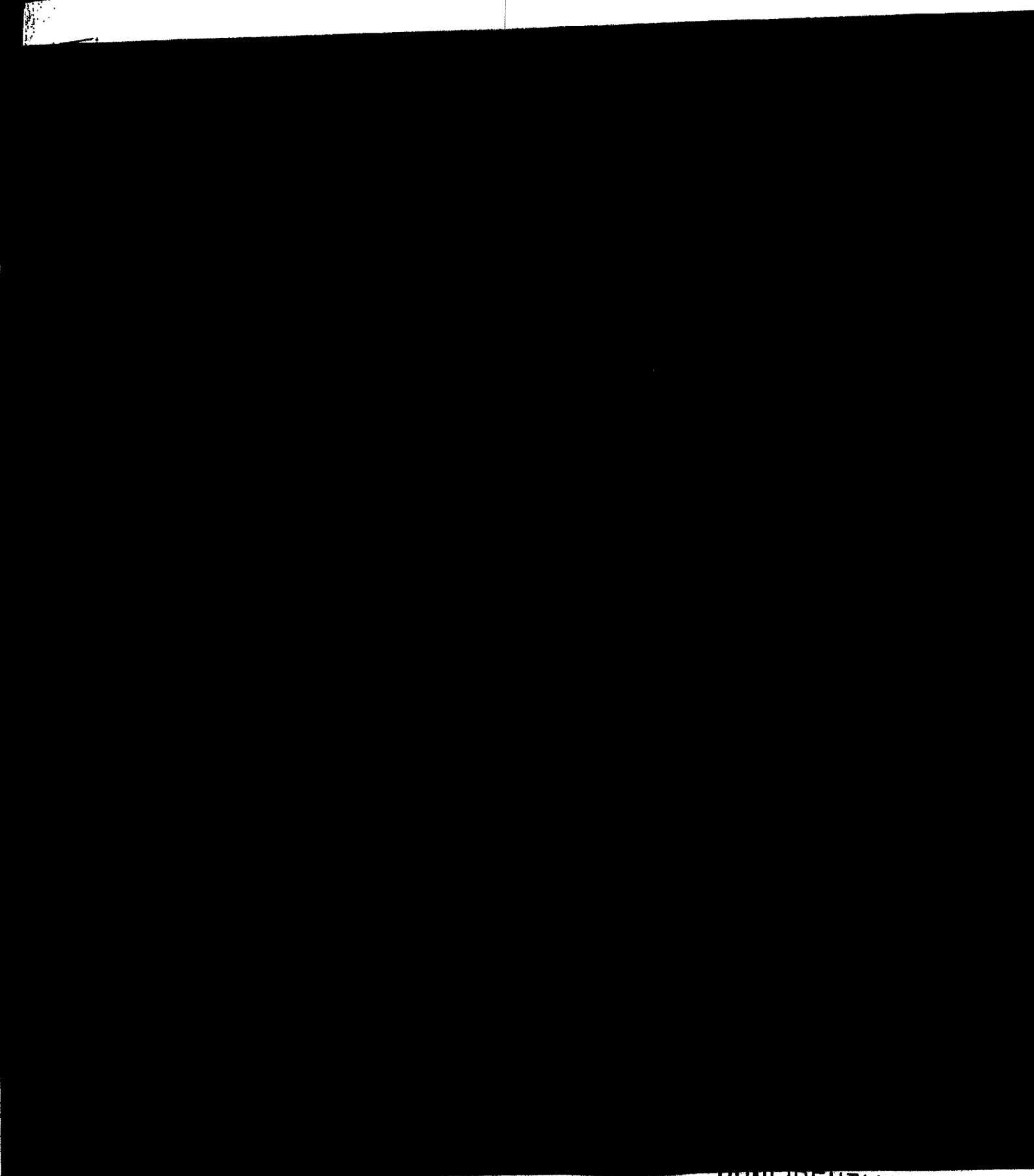
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CONFIDENTIAL

80

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CONFIDENTIAL

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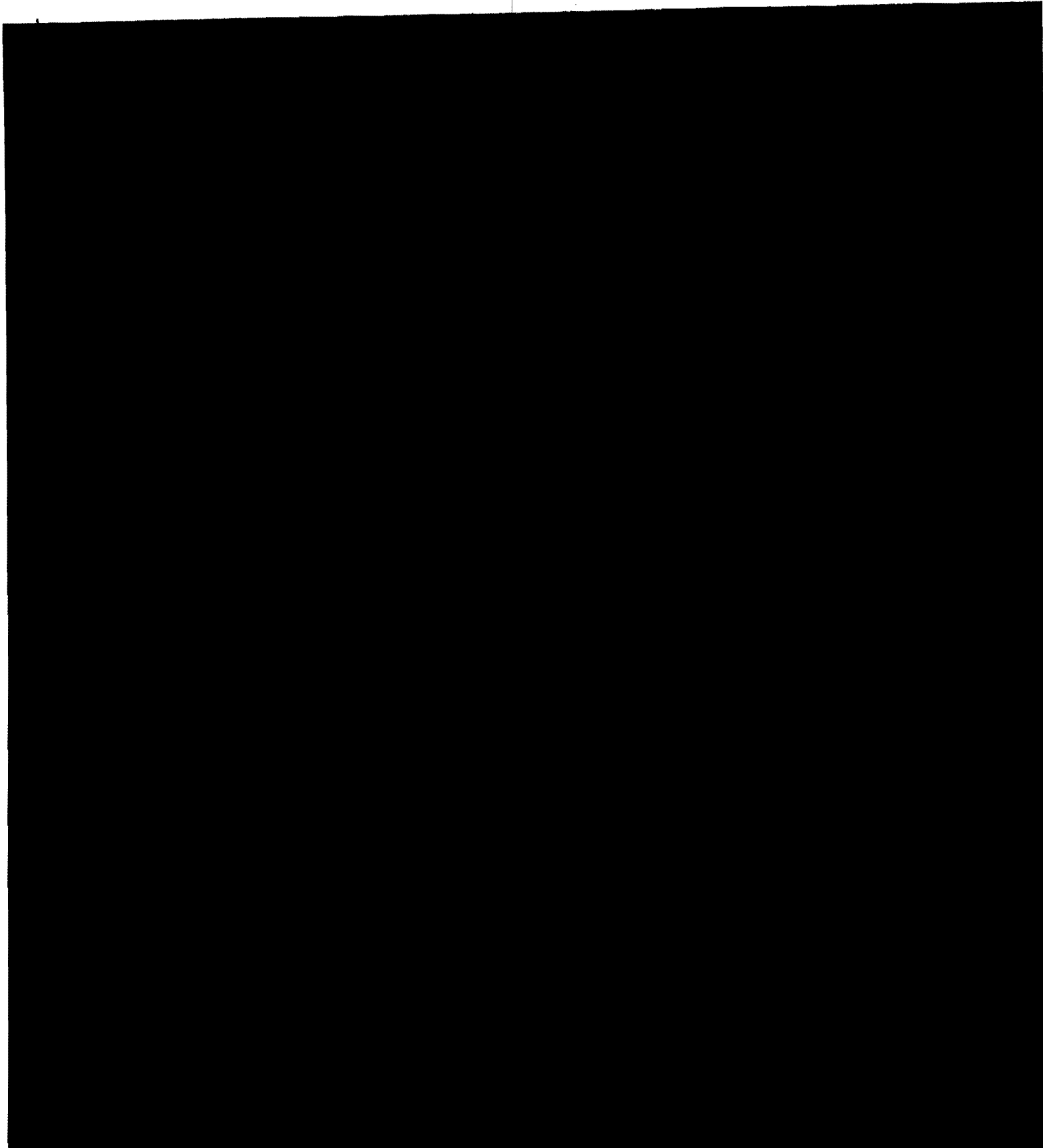
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CONFIDENTIAL

82

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CONFIDENTIAL

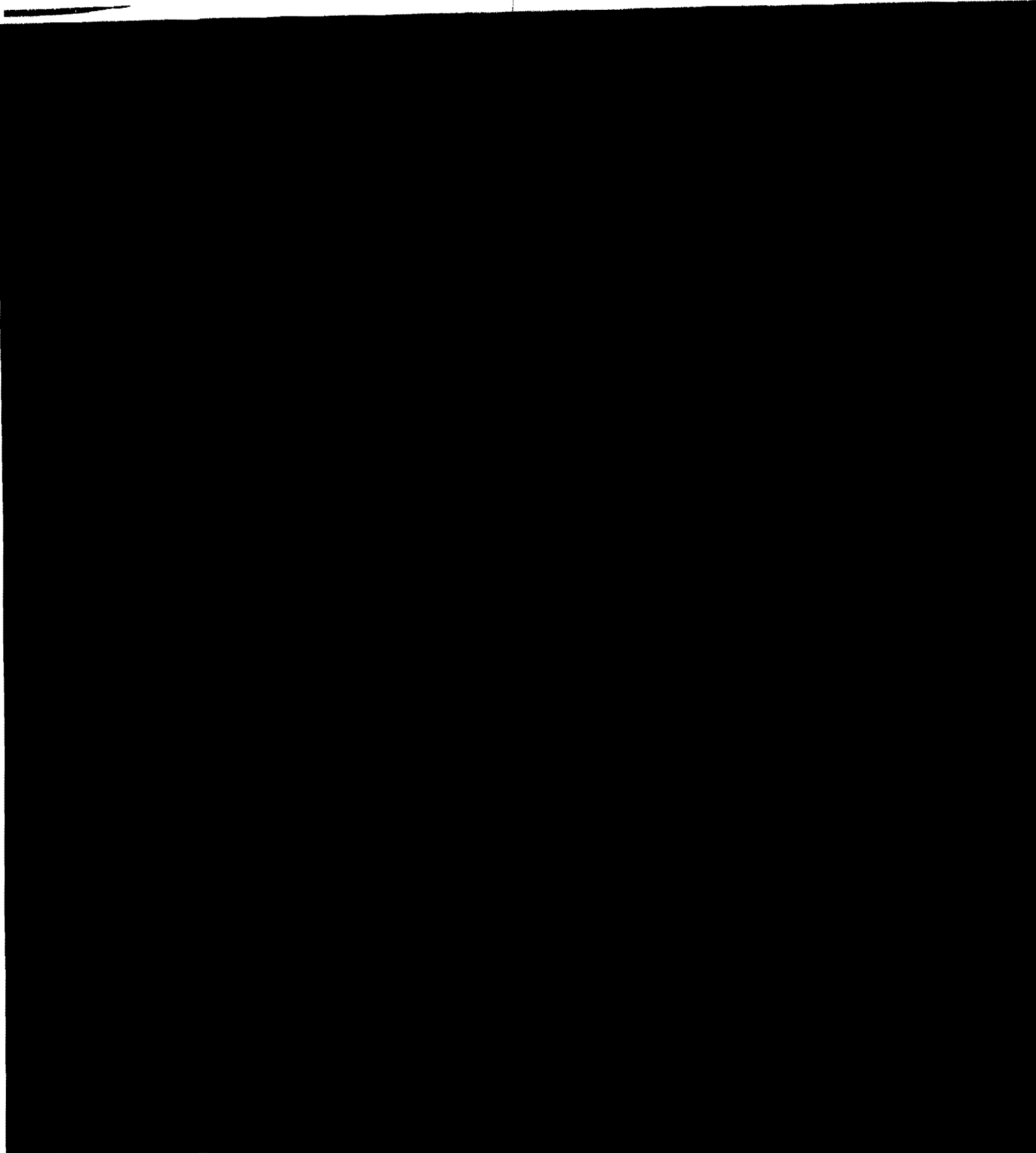
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CONFIDENTIAL

84

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CONFIDENTIAL

85

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CONFIDENTIAL

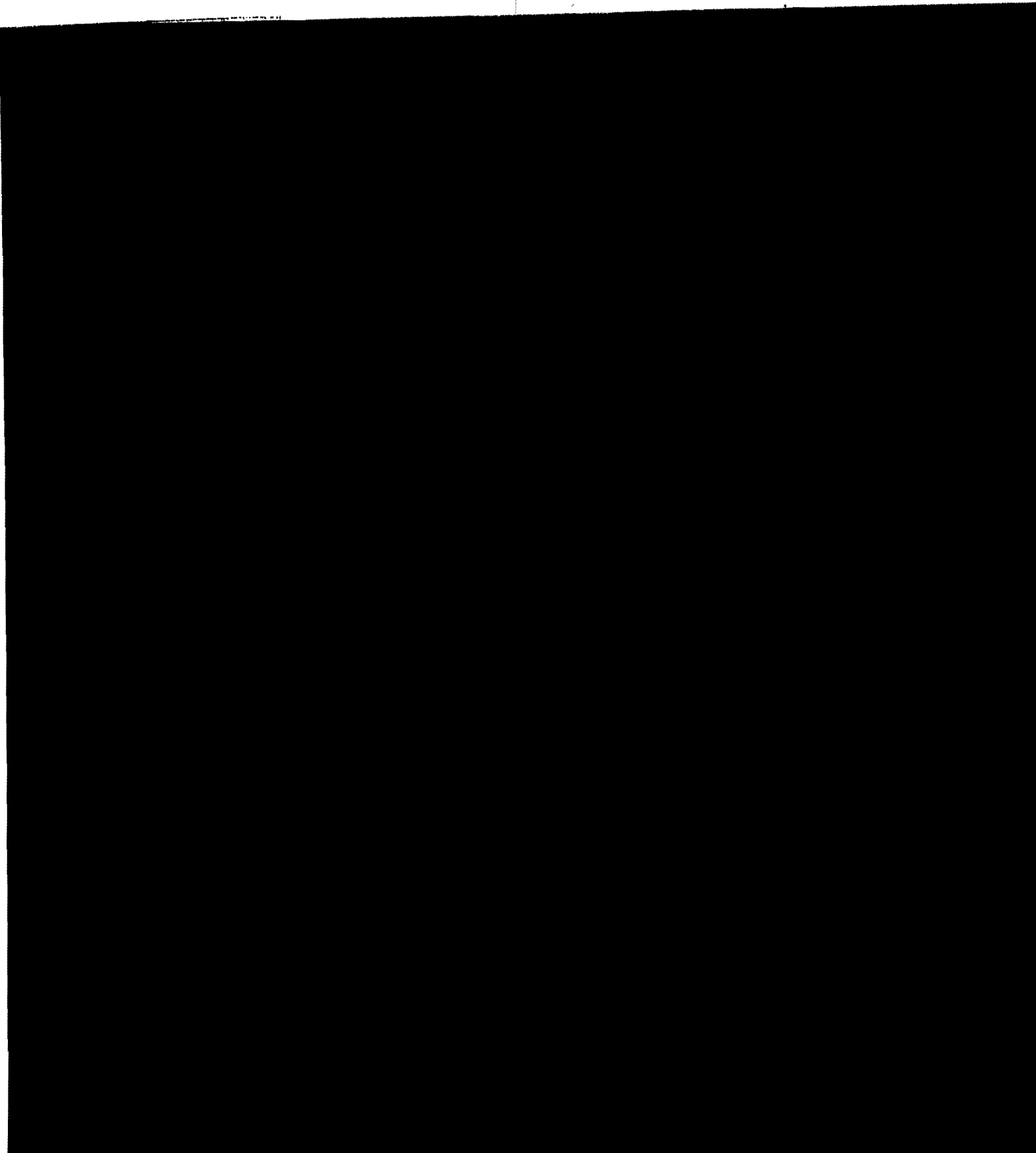
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CONFIDENTIAL .

(7)

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CONFIDENTIAL

88

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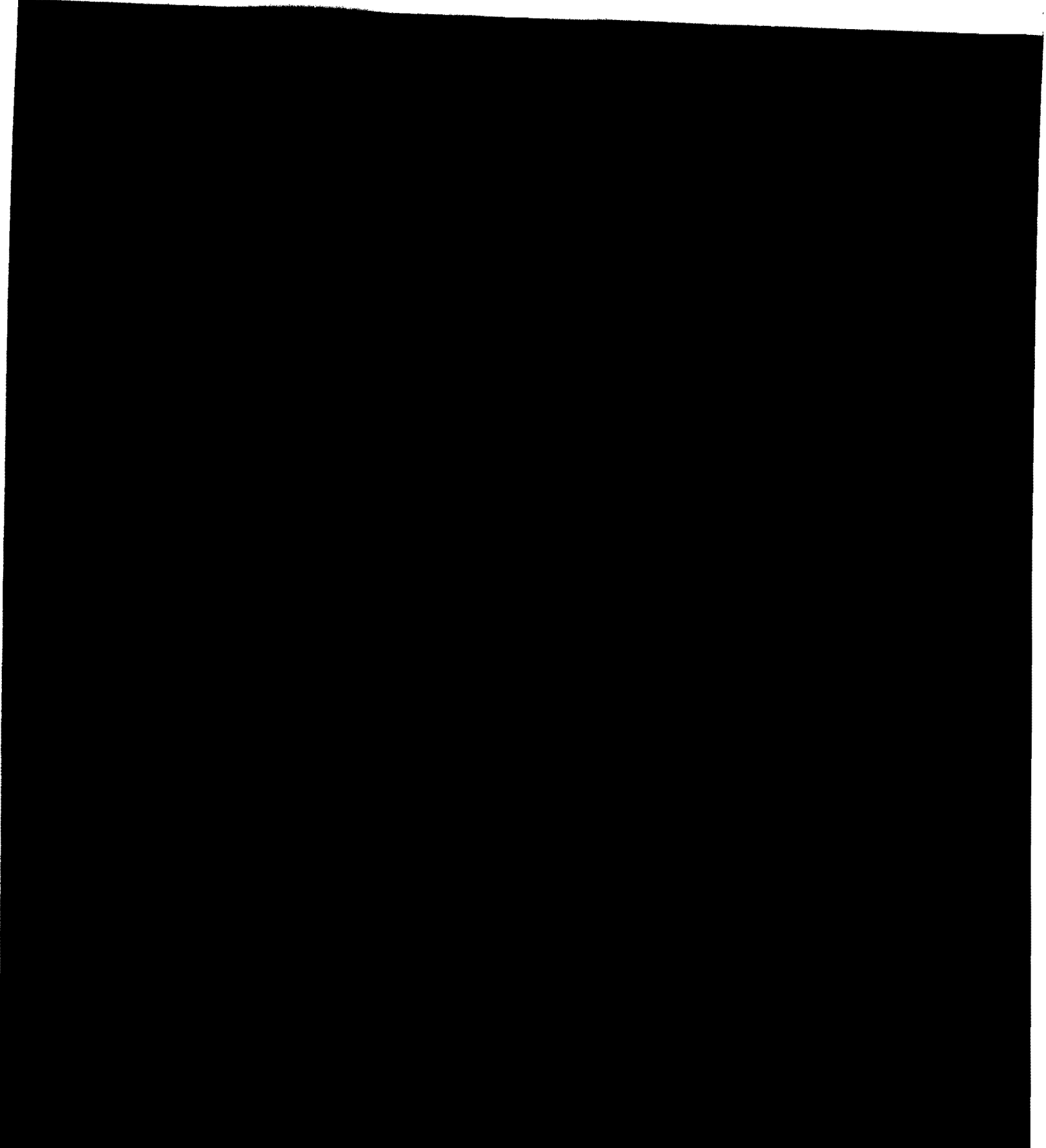




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22

CONFIDENTIAL

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Title:

TYPE: 12/31/03

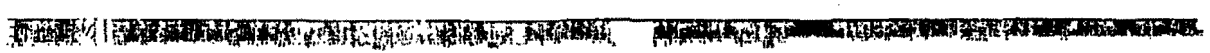
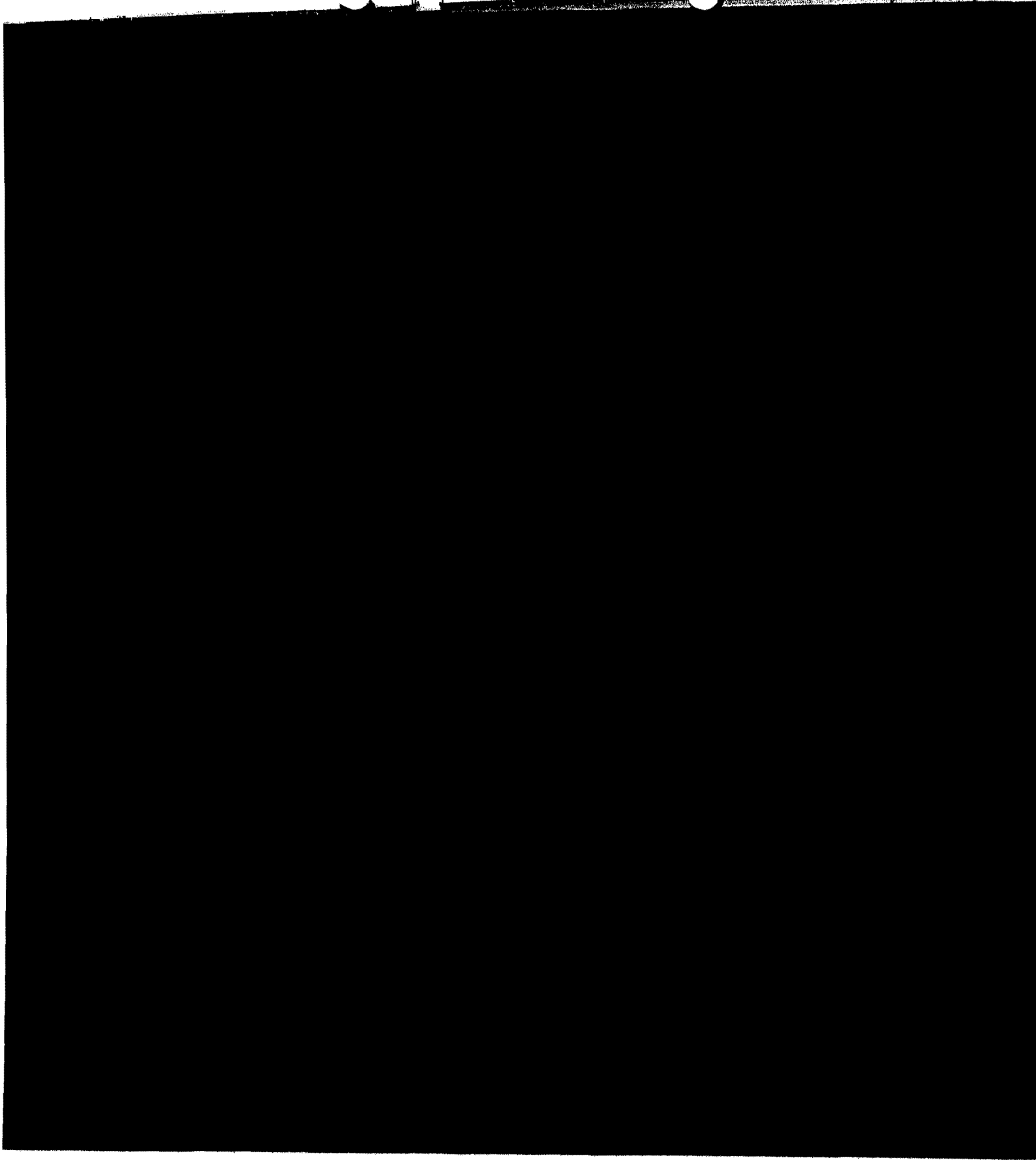
RCA: M04-230-4-10 Udkid

RAF  
PPL FiberNet (TX603)

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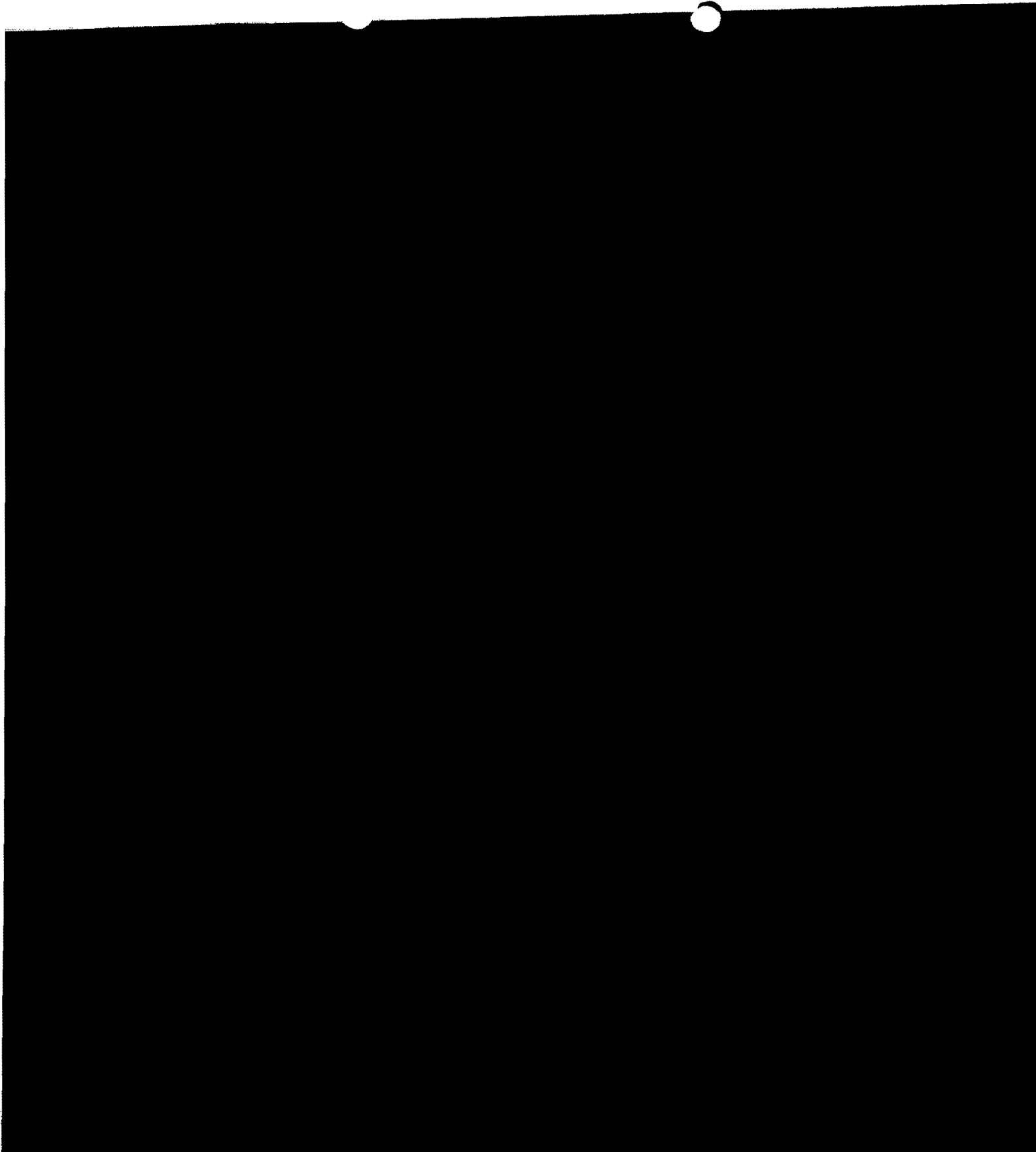
Handwritten initials or signature in the bottom right corner.

12/1



CONFIDENTIAL

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CONFIDENTIAL

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2-2  
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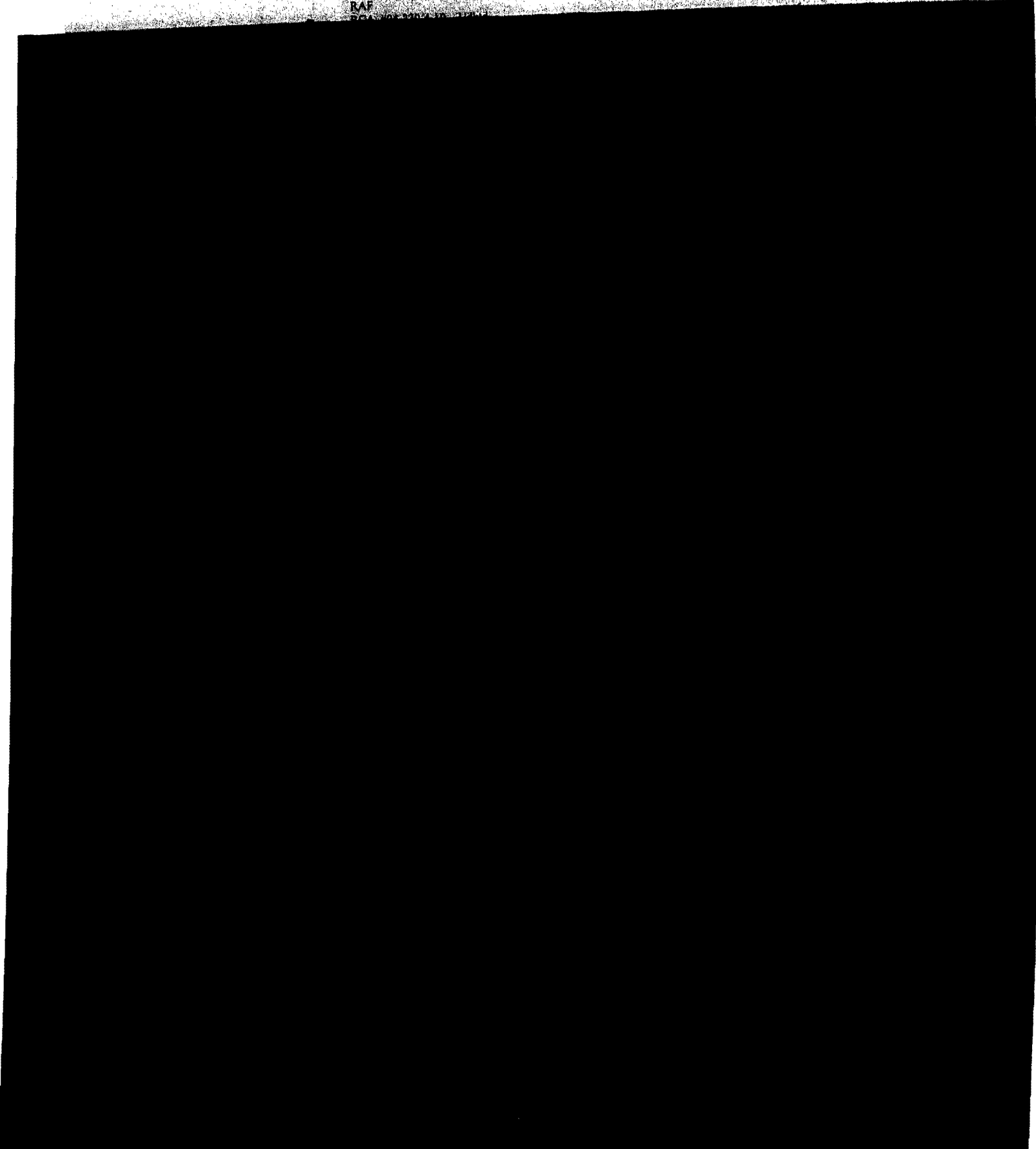
CONFIDENTIAL

41-2  
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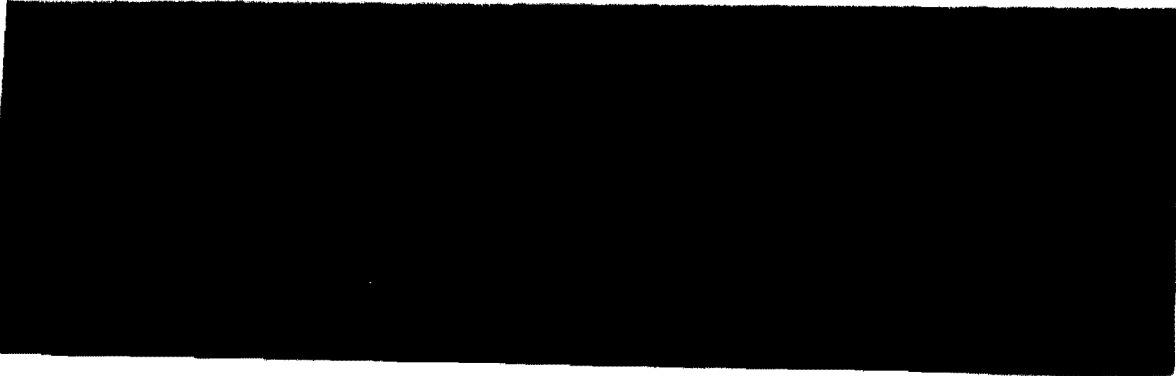
104

FPL FiberNet (TX603)

RAF



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4-2  
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/9

September 2003

1009

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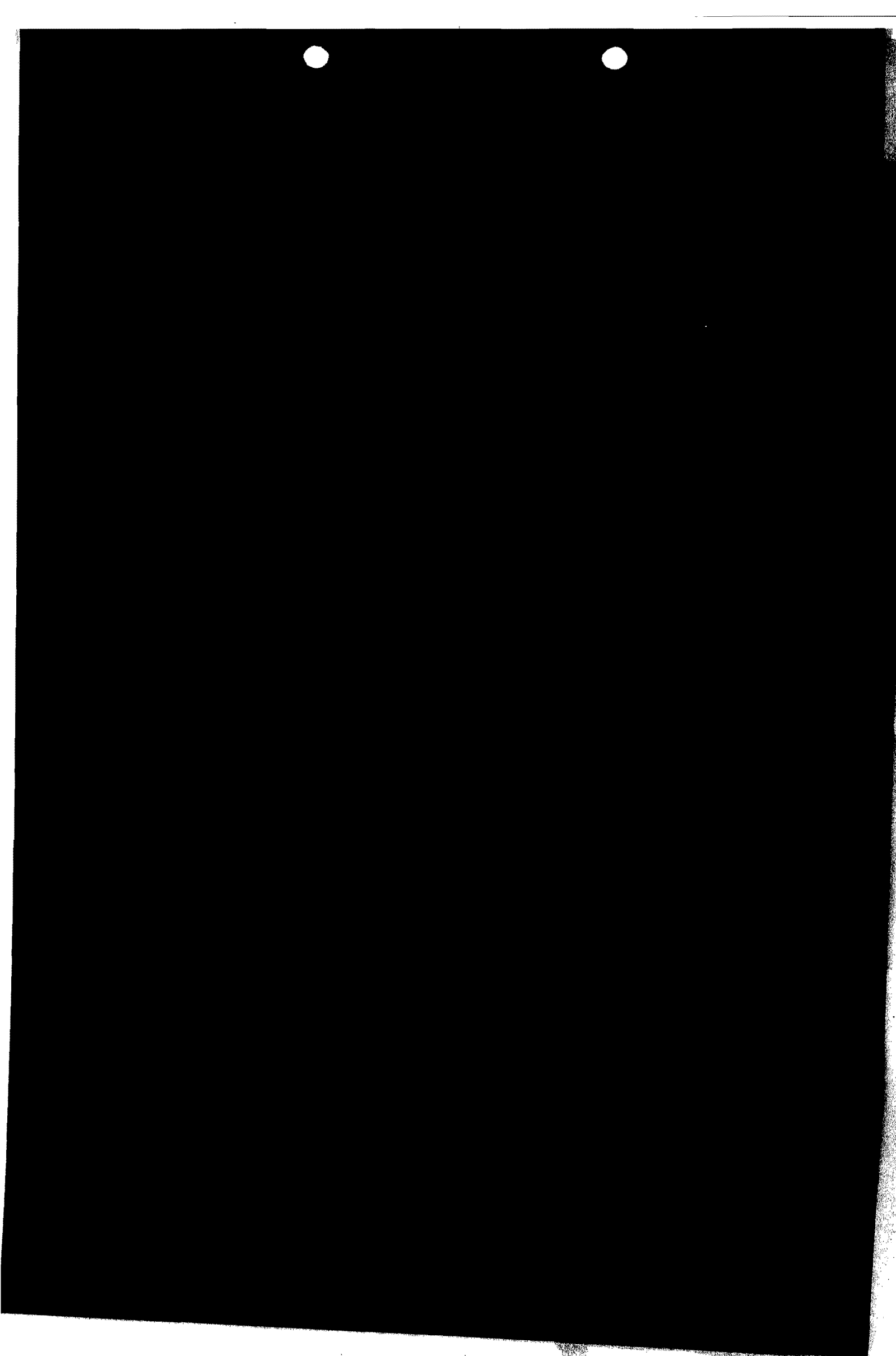
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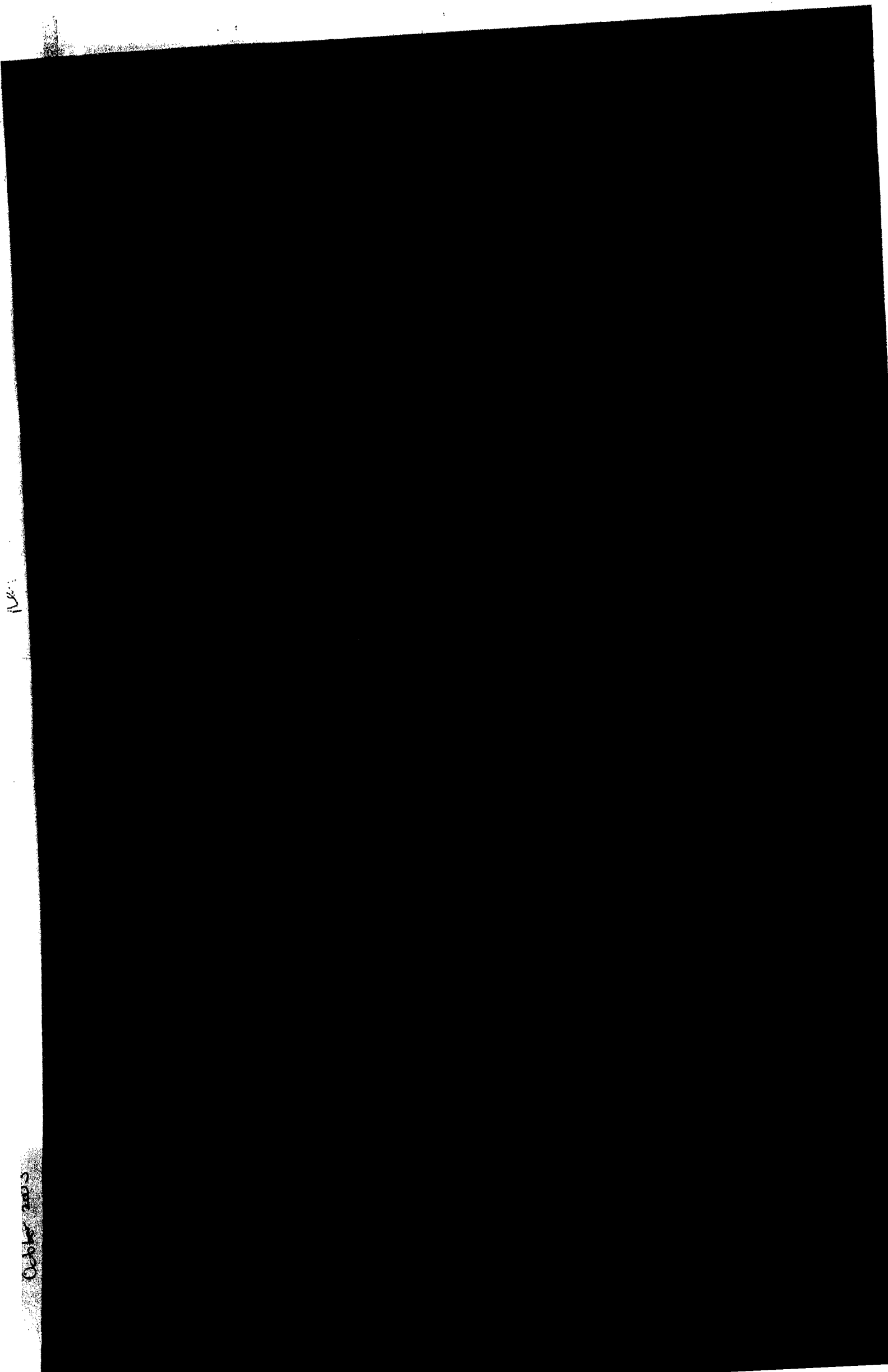
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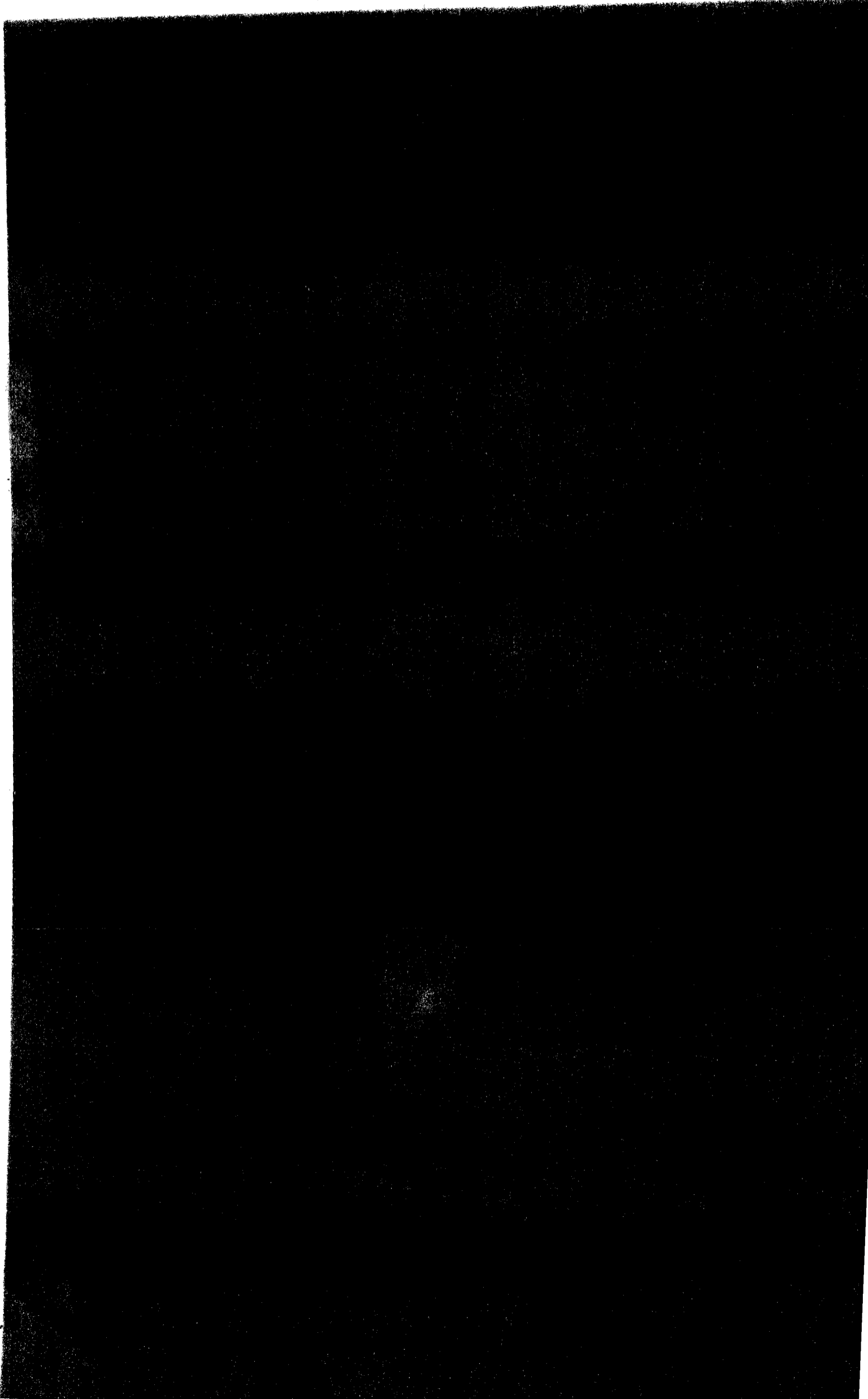
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41-2  
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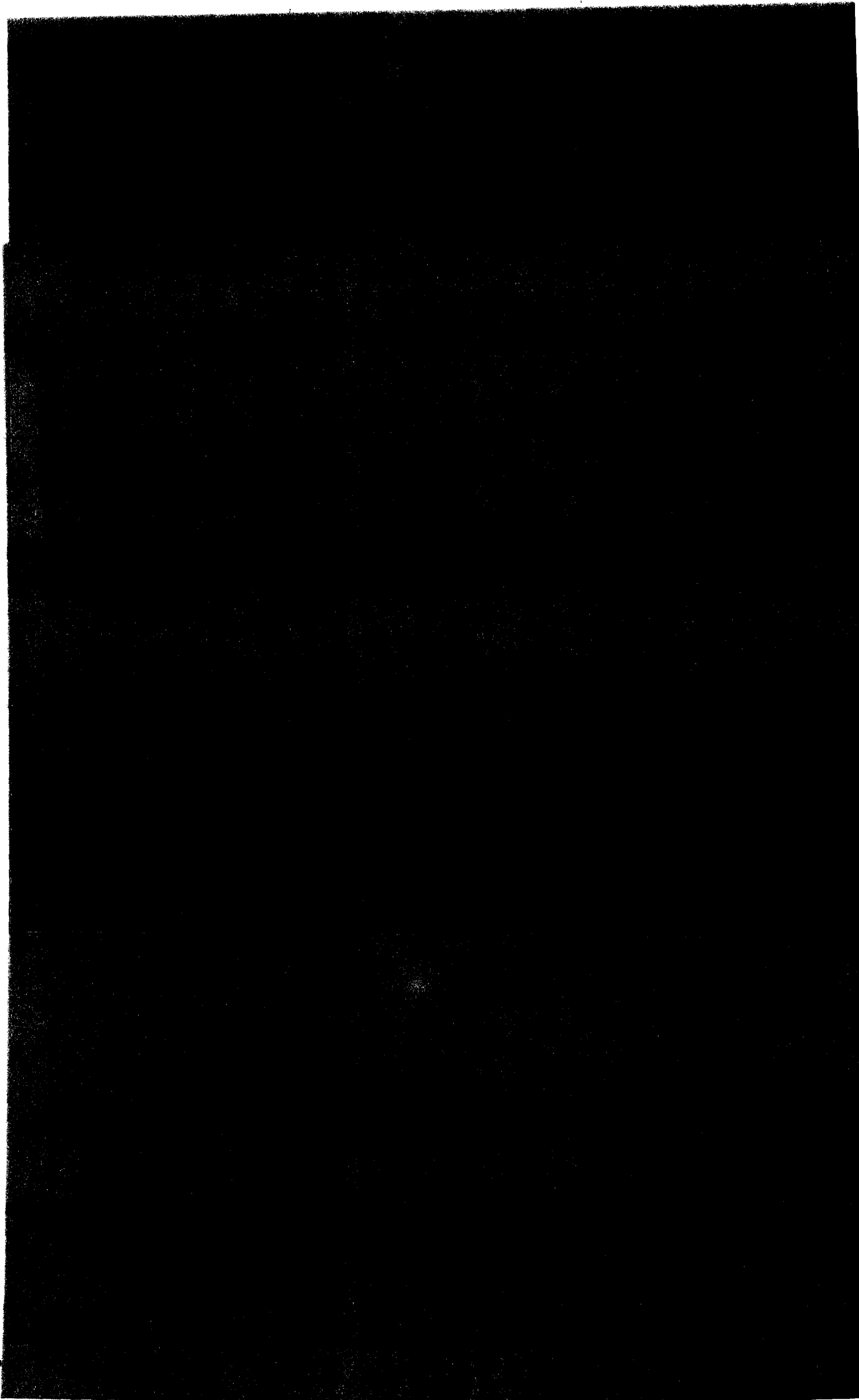


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November 2003

CONFIDENTIAL 41-2  
2-5

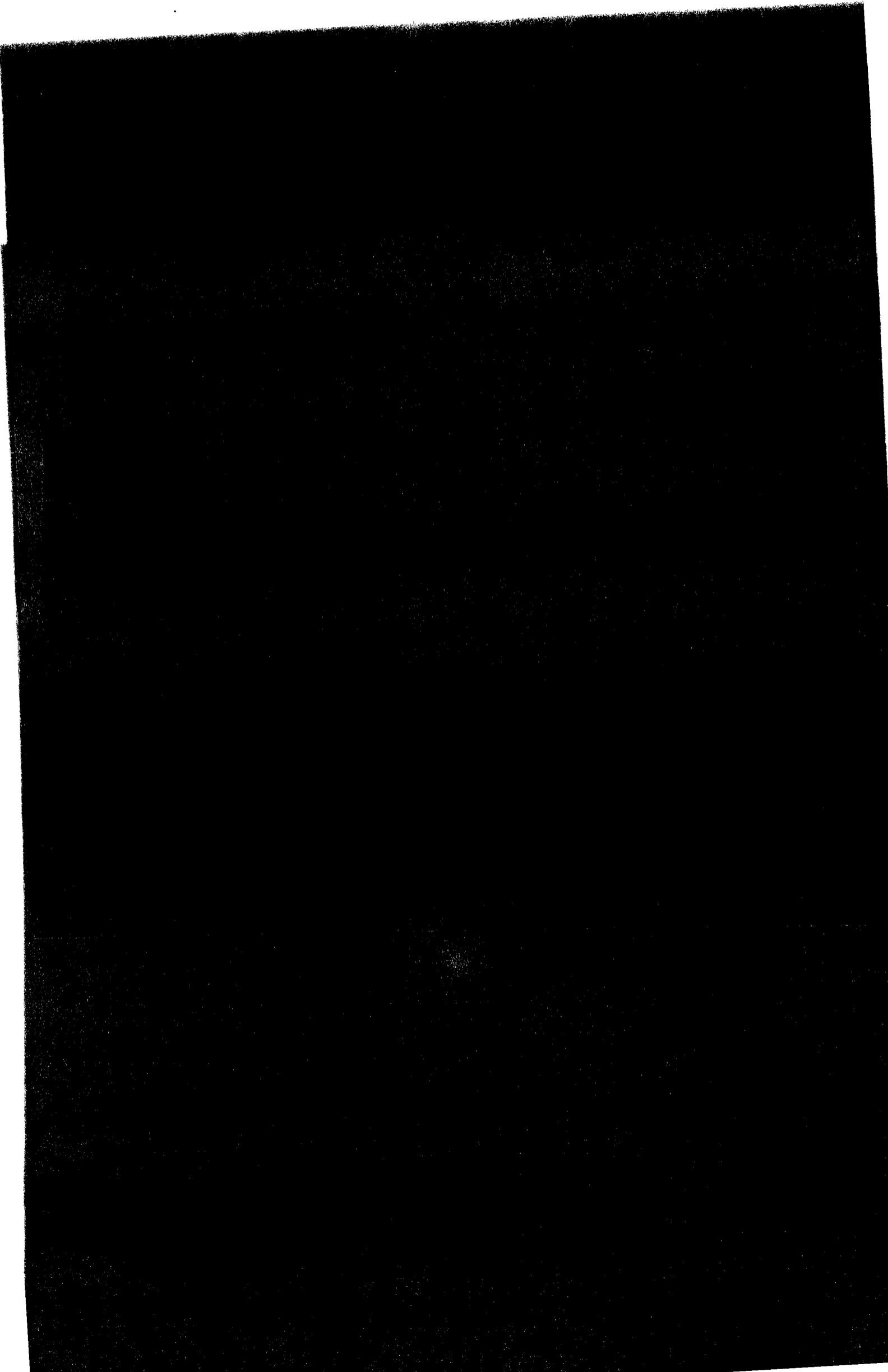
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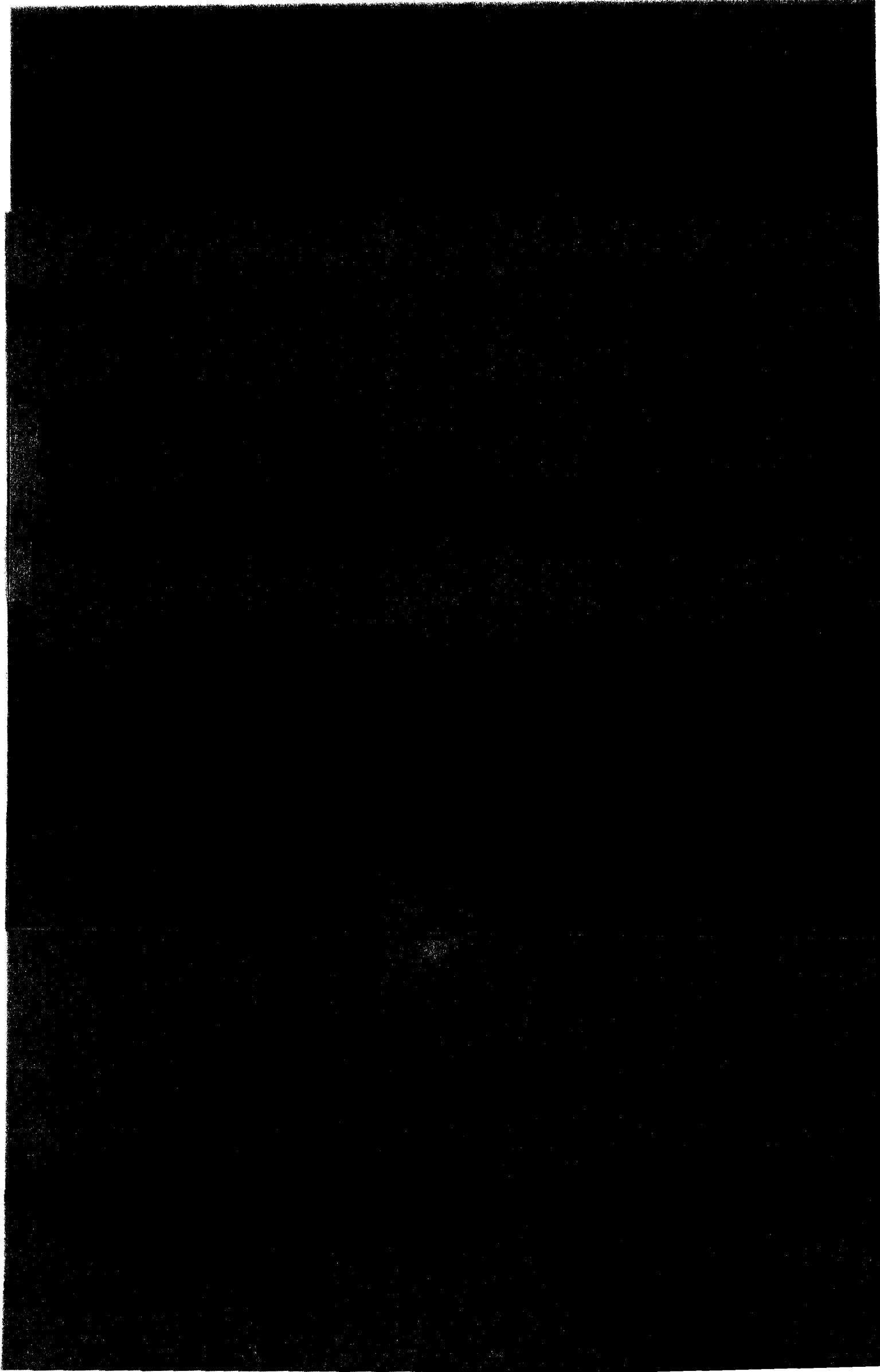


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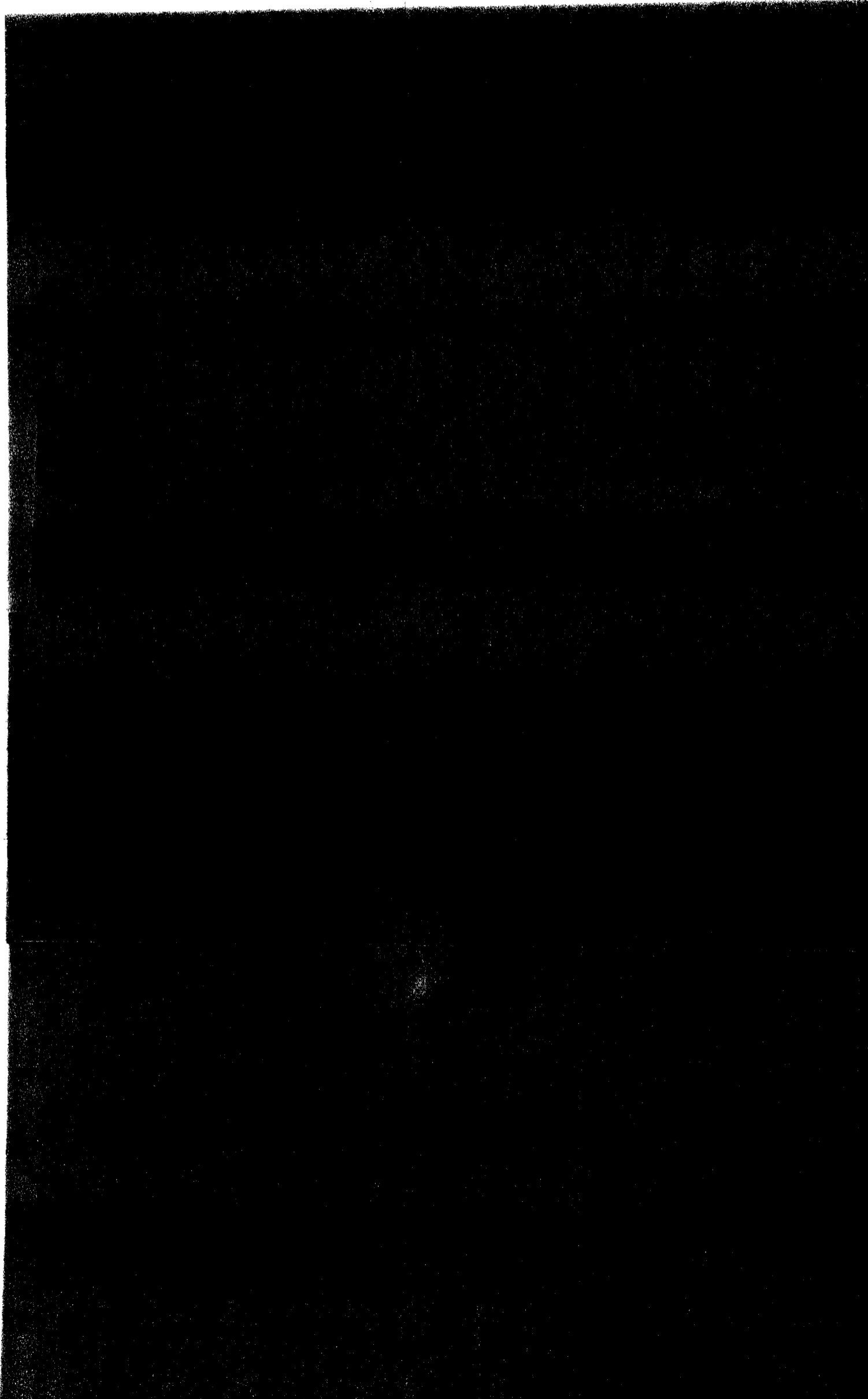
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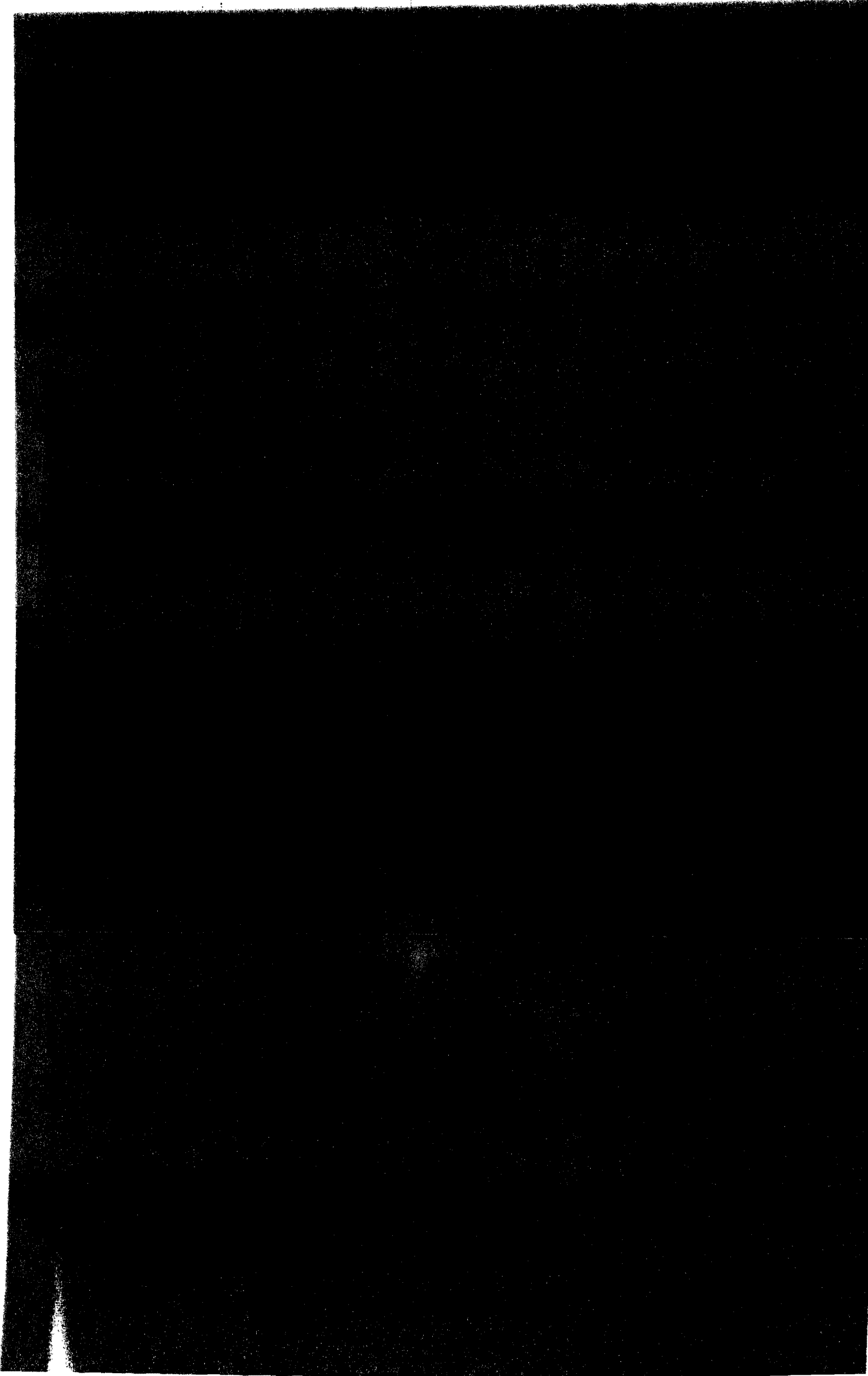
21



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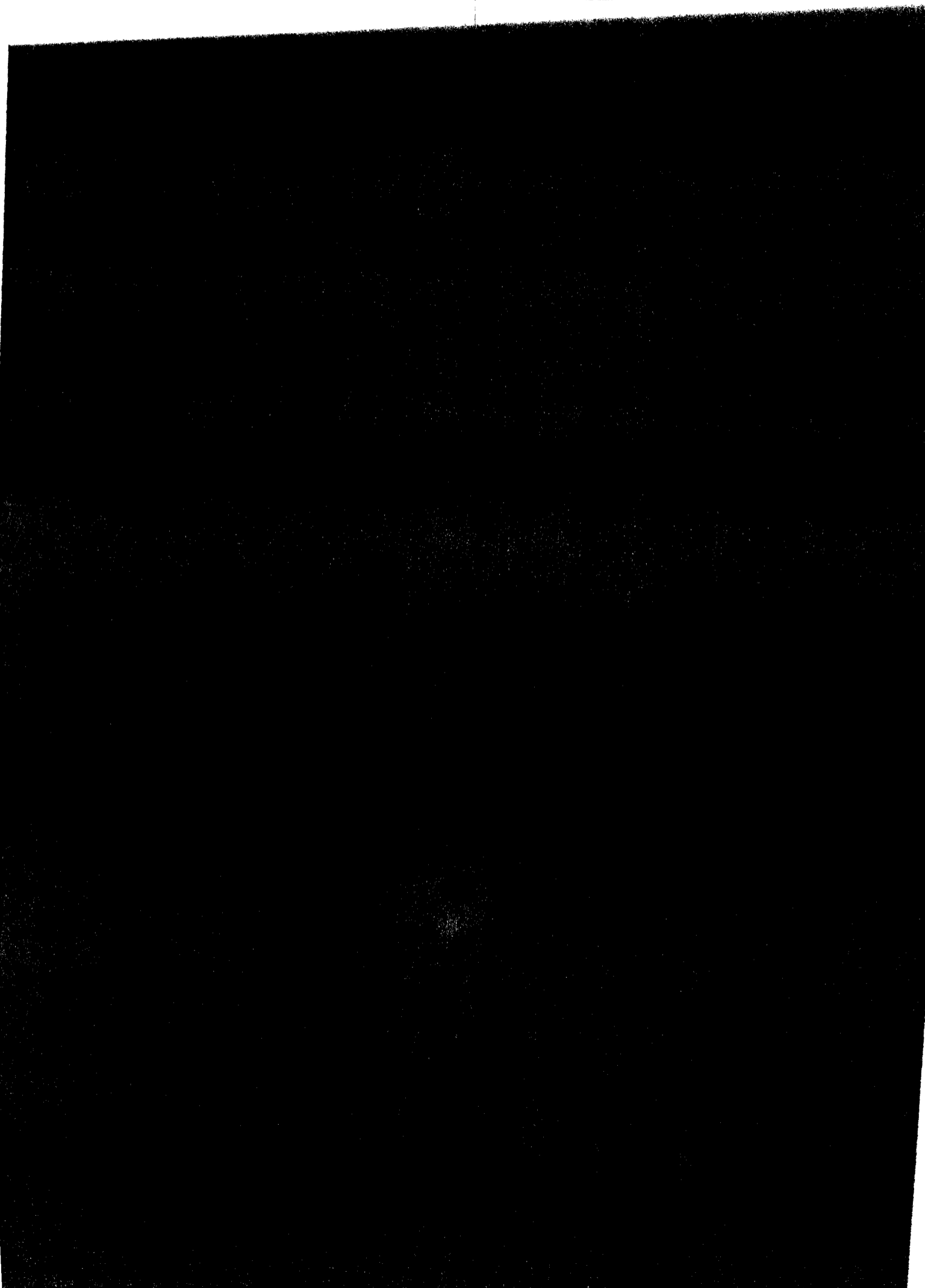
December 2003



FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Undkid  
TE: 12/31/03

*kw*  
*3/16/03*  
*11/12*

Title: \_\_\_\_\_



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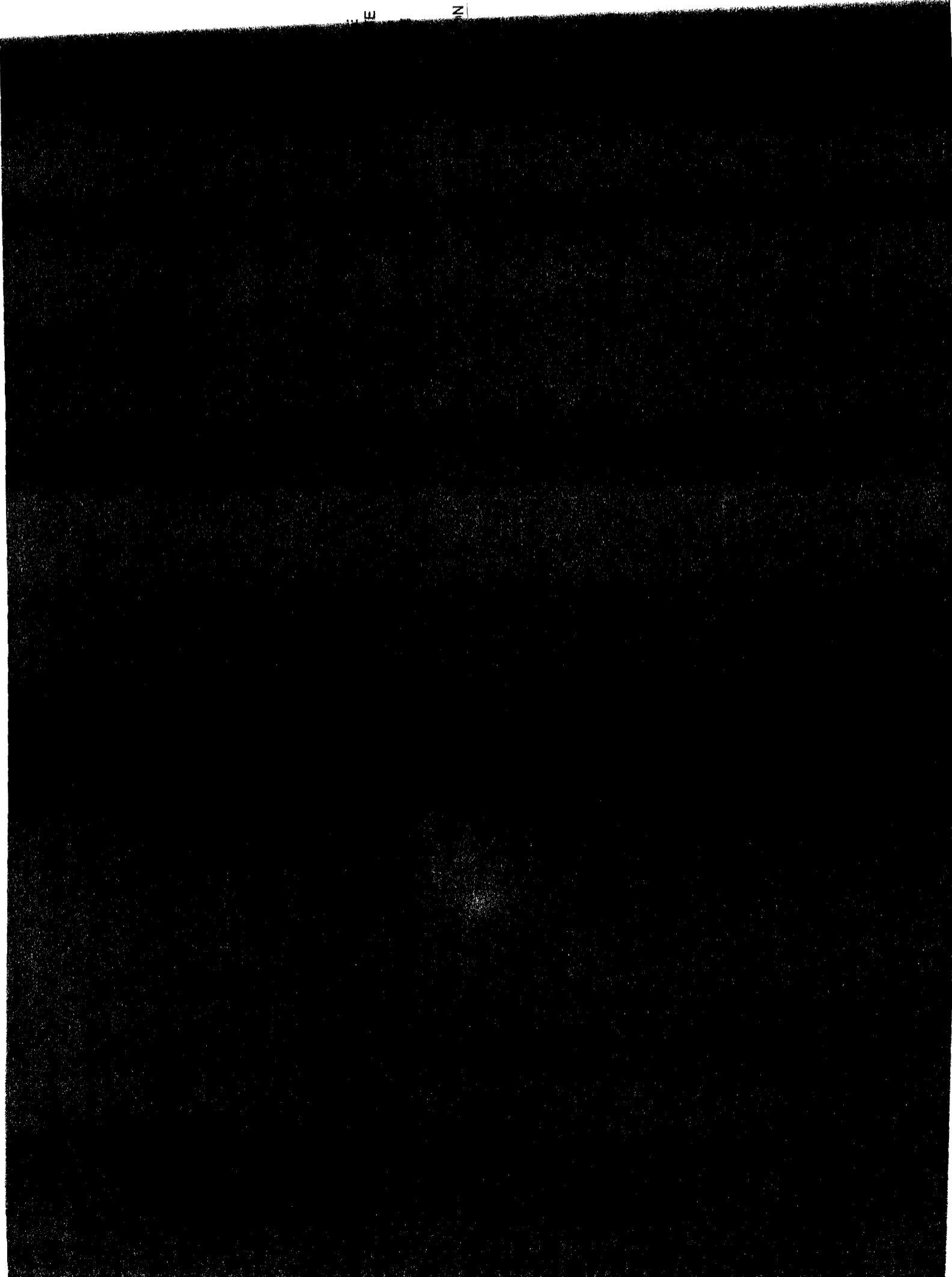
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FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Undktd  
TE: 12/31/03

Title: 1/1/03 to 1/1/03 (copy)

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August 2003

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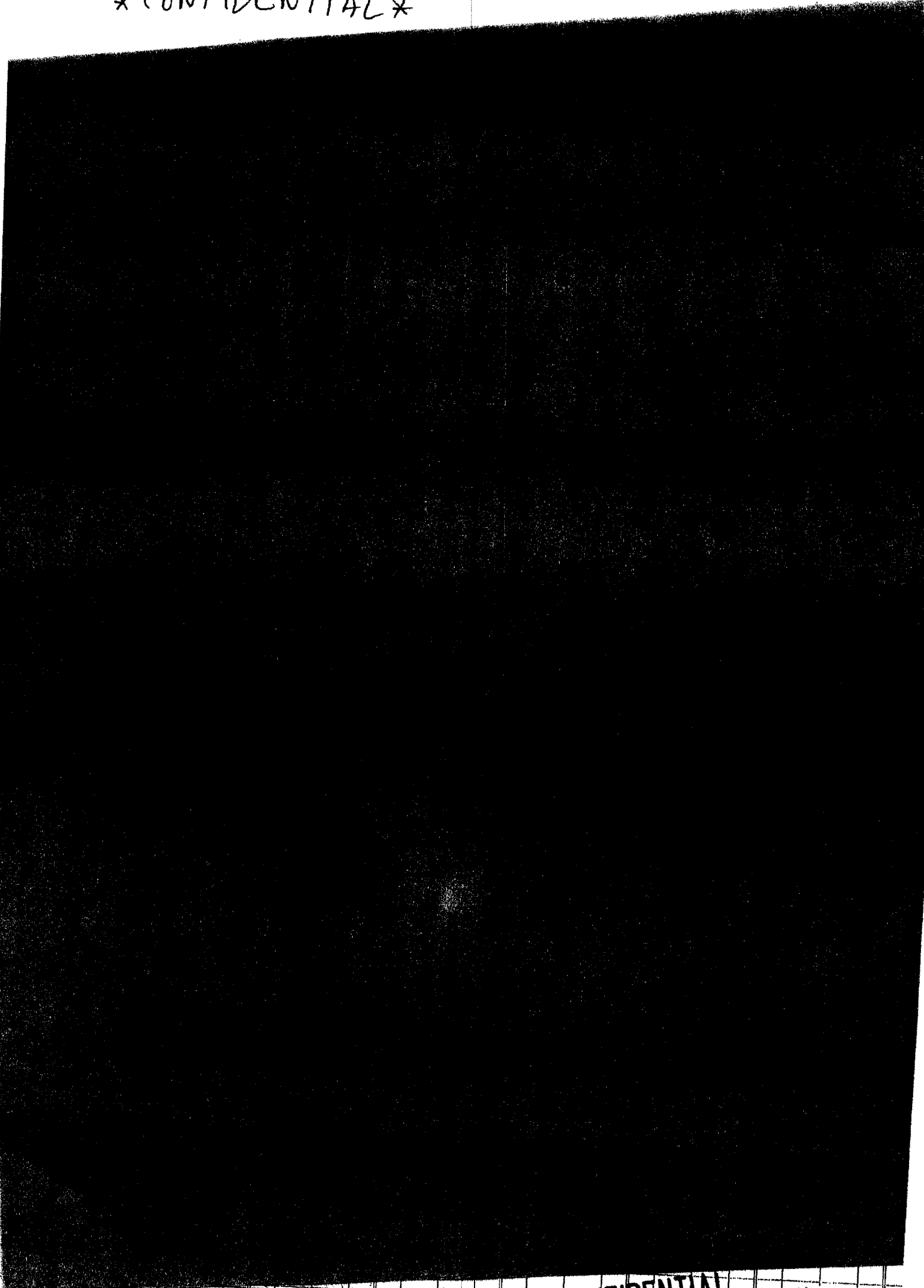
*285*

FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Udktd  
TYE: 12/31/03

*10w 105*  
*3116*  
*8/16*

Title:

\* CONFIDENTIAL \*



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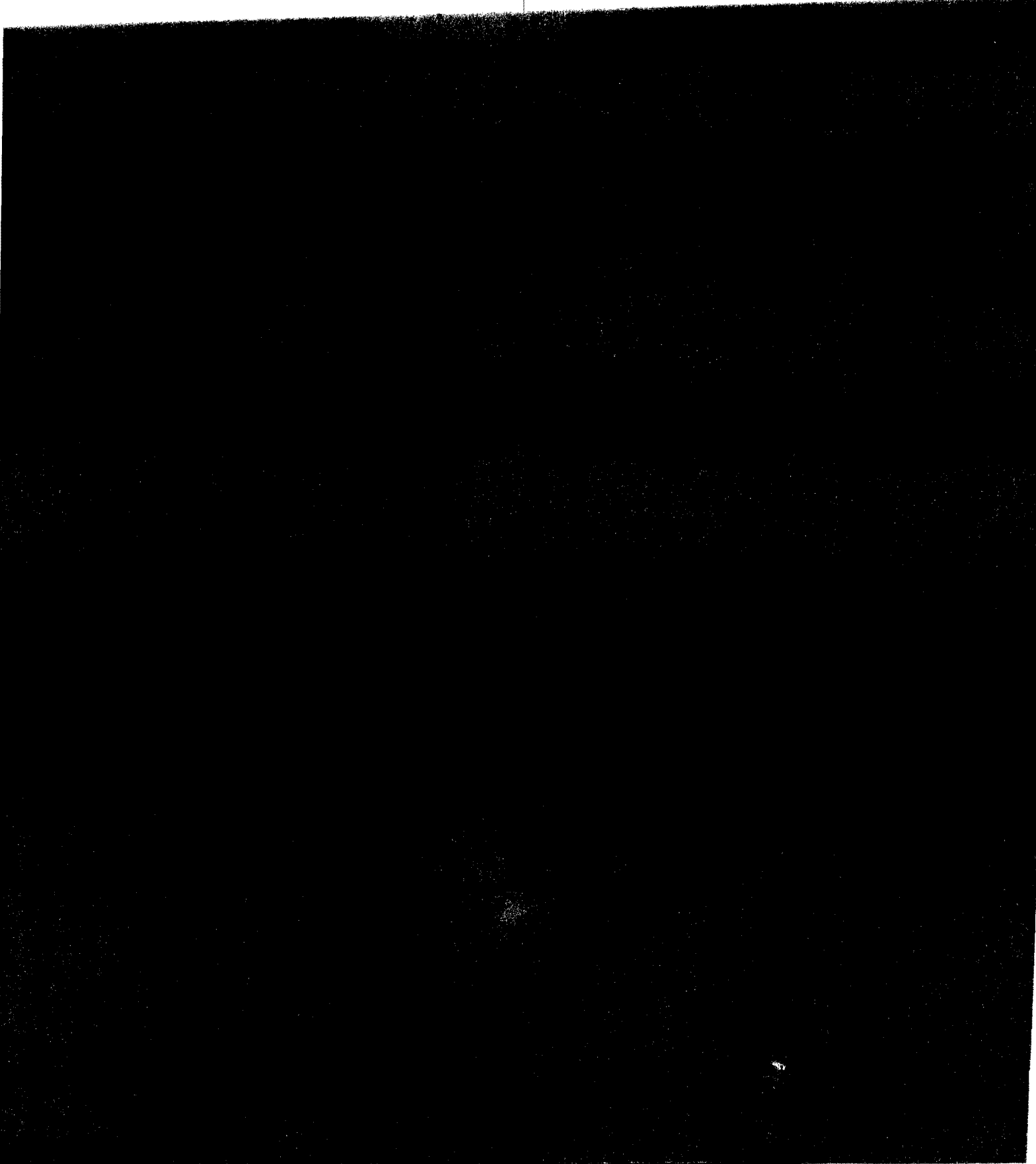
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FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Udkid  
TYE: 12/31/03

*162/3/16/03*  
*all*

Title: *Director of Operations*



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FPL FiberNet (TX603)  
RAF  
RCA: #04-230-4-10 Udkad  
TYE: 12/31/03

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3/16/03

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