

CONFIDENTIAL**AUDIT DISCLOSURE 2****SUBJECT: Spot Market Purchases****STATEMENT OF FACTS:**

Fuel Management Department makes spot fuel purchases when the spot oil prices are below contract pricing and when contract deliveries can be reduced, fuel oil inventories are below planned operating levels or if short term requirements exceed contract quantities.

An internal audit issued November 25, 1992 of Fuel Resources Department for the period April 1, 1991 through May 31, 1992 revealed the following:

A statistical sample of forty-four (44) spot market purchases were reviewed for propriety. Bid evaluation documentation was also examined for compliance with FPL and departmental procedures. The following was noted:

1. Seven (7) or 16% of the selections reviewed did not have the Bid Evaluation Approval form on file.
2. Four (4) or 9% of the selections reviewed had the bid evaluation approval form prepared on or after the date of delivery.
3. Seven (7) or 16% of the selections reviewed did not have the Bid Evaluation Approval form properly authorized.
4. Three (3) or 7% of the invoices reviewed were approved by an individual signing for the manager, and no delegation memorandum was noted.

OPINION:

Weakness in internal control over spot fuel purchases can cause unapproved purchases which may be at a higher cost than the approved.

RECOMMENDATION:

The internal auditors recommendation should be followed and a secondary review of the spot folder should be performed by a manager when the spot invoice is submitted for approval to ensure completeness.

COMPANY COMMENTS: Follows.

DECLASSIFIED

DOCUMENT NUMBER-DATE

06966 JUN 28 88

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Inter-Office Correspondence

To: Carlos Suastegui Date: June 3, 1993
From: Mike Caldwell Department: Fuel Management
Subject: Company Comments on FPSC
Audit Disclosure 2

On June 1, 1993, you provided us with a copy of FPSC Audit Disclosure 2 (see attached). Our company comments regarding that audit disclosure are as follows:

Fuel Management agrees with the recommendations stated by our internal auditors. These recommendations are in the process of being implemented, including revising the appropriate procedures in Fuel Management. The internal auditor's recommendation that a secondary review be performed by a manager has already been implemented.

Regarding the opinion noted in Audit Disclosure 2, please note that FPL's internal audit report indicated a need for improved record keeping and documentation. There was no discussion in the internal audit report of "unapproved purchases" or "cargoes delivered at higher cost than approved."

If you have any questions, please call me at x3476.

Mike Caldwell
Mike Caldwell
Attachment

Copies to:
R. Lippman
R. Silva

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AUDIT DISCLOSURE 3

SUBJECT: Verification of Invoice Quality

STATEMENTS OF FACTS:

An internal audit issued November 25, 1992 of the Fuel Resources Department-Oil, for the period April 1, 1991 through May 31, 1992 revealed the following:

I. Verification of Invoice Quality.

Fuel Oil Specification Notices prepared by FPL Plant Services Central Laboratories Personnel were examined on a test basis to determine if the temperature and components content of fuel oil received complied with the specification of the fuel oil contracts.

Two deliveries occurring in May 1991 had excess water sediment and a volume adjustment was not filed. The unclaimed credits totaled \$7,955.28 and have been outstanding too long to receive a credit.

One delivery occurring in June 1991 was not in compliance with the minimum heat value, and did not have a credit filed with the vendor. The unclaimed credit totaled \$38,889.60 and has been outstanding too long to receive a credit.

OPINION:

- 1 Lack of testing of the Heat Combustion Value could result in overstatement of Fuel Expenses which could overstate the fuel adjustment.
- 2 Unclaimed credits lost on deliveries not in compliance with contract specifications over a continued period of time could become material and overstate fuel expenses and the fuel adjustment.

COMPANY COMMENTS: Follows.

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Inter-Office Correspondence

TO: *Raymond Grant*

To: Carlos Suastegui Date: June 7, 1993
From: Mike Caldwell Department: Fuel Management
Subject: Company Comments on FPSC
Audit Disclosure 3

On June 1, 1993, you provided us with a copy of FPSC Audit Disclosure 3 (see attached). As requested by the FPSC auditors, FPL's comments regarding that audit disclosure are as follows:

As noted in FPL's response to FPSC Document/Record Request No. 10, we have taken steps to resolve the concerns noted by FPL's internal auditors. These steps include revising the appropriate quality claim procedures as well as implementing routine reviews of outstanding claims to ensure timely payment of the claims.

If you have any questions, please call me at x3476.

Mike Caldwell

Mike Caldwell
Attachment

Copies to:
R. Lippman
R. Silva

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FPC

10/16/93
5/17/93
5/17/93

Fuel Management

Fuel Oil Audit

4/1/91 - 5/31/92

11/26/92

Vol. 12 pg 2 ~~incidental page~~

The Fuel Oil Group of the Fuel Management resolution and committees continue support market and related transactions associated with purchase of fuel oil. The group also review, review + approve vendor names prior to payment. Total disbursements associated with the procurement of fuel oil total approximately \$325 million.

Objective

To determine fuel transactions are in compliance with the terms + conditions related to the contracts and to insure that fiscal controls were in effect for accurate recording of transactions.

Fuel Oil Terminal Delivery Report

No exceptions were noted all terminations were in good order.

Contract Fuel Purchases

FPC purchased NGL + fuel oil through negotiated contracts with Timbco Energy Inc, Coastal Fuel HLT Inc, Clarendon HLT Inc, PES Energy Inc, Inc, Vitol S.A. Inc, Petex America Corporation (Acquisition)

Focus program is used to recompute contract fuel oil purchases on a daily basis from information provided by Phillips Dillons

Results:

Seventeen contract fuel oil purchase transactions were statistically selected for audit testing of these initial choices selected two charges (i.e. delivery fee and demurrage charge from Timbco Energy Inc) were selected and reviewed and additional fuel oil purchase was subsequently selected as a replacement.

A list of 17 fuel oil purchase invoices was issued by H.A. Bettis for R. Lippman, no delamination marks were found.

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FPL

Fuel Management
Fuel Oil Audit

P.G.

5/17/93

1/1/91 - 5/31/92

B 1 of 17 fuel oil purchases involved were calculated using a new contractual formula that had not been finalized and was currently being written at the time the transaction was being reviewed. No other documentation was noted in approving the new method; however the new method used provided a lower cost per barrel than the formula used in amounts as dated 10-1-91.

C 1 of 177 fuel oil purchases transact were calculated using original contract pricing. The contract had an amendment dated 12-1-90 which changed the pricing formula due to restrictions on the amount of asphaltines being delivered to Ft Myers. A formal letter on the listing of restrictions effective 7-1-91 was not prepared until 7-21-92.

D The "dockage charge" reviewed was a Phibro delivery to Port Everglades which was billed to Phibro. The dockage charge was rebilled to FPL and charged to Phibco contract purchase order in error as the applicable fuel oil delivery was a spot transaction.

E A separate workers compensation insurance coverage documentation could not be found for Cleverdon Marketing or Coastal Fuels Marketing Inc. and no documentation could be located for insurance coverage for Uxel BP, Fine and Rio Energy International Inc.

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Fuel Management
Fuel O.I. Audit

4/1/91 - 5/31/92

PO
5/17/93

Spot Market Purchases

Fuel Management Department makes spot fuel purchases when the spot oil price are below contract pricing and when contract deliveries can be reduced, fuel rail inventories are below planned operating levels or if short term requirements exceed contract quantities.

A statistical sample of forty-four (44) fuel oil spot market purchases during the audit period were reviewed for propriety. Invoice prices were compared to the terms and conditions of the purchase order issued for the specific spot market purchases. Bid evaluation documentation was also examined for compliance with FPL and departmental procedures. The following discrepancies were noted.

- 1 7% of 16 of the selections reviewed did not have the Bid Evaluation Approval form on file
- 2 4 of 4% of the selections reviewed had the bid evaluation approval form prepared on or after the date of delivery
- 3 7 of 1% of the selections reviewed did not have the Bid Evaluation Approval form properly authorized.

3 or 7% of the invoices reviewed were approved by an individual signing for the manager. However no delegation memorandum was noted.

Recommendation: Based on audit findings a secondary review of spot folder should be performed to ensure completeness of all required documents within the folder. This review should be performed by the manager when the spot invoice is being submitted for approval.

Not comment. R hispanic agrees with recommendation and stated that steps are currently being taken to improve timeliness of preparation + back up support for Fuel Team.

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Fuel Management

Fuel Oil Audit

7/1/91 - 5/31/92

26
3/17/91

Verification of Fuel Oil Quality

The Fuel Oil Specification Notice prepared by FPC Plant Services - Central Laboratory personnel were examined for the fuel oil audit selections (or contract and spot) to determine whether the temperature and component content of the fuel oil received complied with the specification of the fuel oil contracts and/or agreements.

In addition, the auditor verified that whenever the fuel oil received was not in accordance with contract specifications, FPC was correctly reimbursed by the fuel oil supplier. Results of the audit tests were as follows:

1 Two deliveries occurring in May 91 had excess water sediment and the volume adjustment credit was not filed. The undelivered credit totaled \$7,955.25 and apparently have been outstanding too long to receive a credit.

2 One delivery occurring on June 1, 1991, was not in compliance with the minimum heat value and did not have a credit filed with the vendor. The undelivered credit totaled \$35,229.10 and was apparently outstanding too long to receive a credit.

The exceptions noted above occurred during the beginning of audit period (changed in personnel and procedures for handling quality credits were made in July 91, which apparently corrected the weakness noted in not obtaining the requirements discussed above).

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FPL

Review of Nuclear Fuel Consumption Audit Report
March 21, 1992

Xc
5/17/93

Objectives: To evaluate the effectiveness of controls for nuclear fuel consumption activities and to determine if nuclear fuel transactions were accurately classified and recorded.

Scope:

- Reviewing the FPL internal control documentation for Nuclear Fuel consumption, including a current evaluation of the effectiveness of each control.
- Follow-up audit testing of three open issues from April 10, 1992 audit report for FPL Fuels Inc.
- Reviewing an example of entries to General ledger accounts 518 (Nuclear Fuel Expense) and 1206 (Less Nuclear Fuel) for proper recording of amounts and supporting calculations.

Audit Results:

- The internal controls for fuel consumption were found to be effective.
- Follow-up: Three open issues from April 10, 1992:
18,774 overcharge to the lease Adjustment made with first quarter, 1992 rent payment due to use of the wrong interest rate.

28,067 understatement of Allowance for Funds Used During Construction (AFUDC) on Nuclear fuel sales amount and the 1st Nuclear Power plant share.

Correcting Journal entry recorded in April 1992.

Recommendation Journal for Nuclear fuel quantities balanced didn't show reports prepared by Accounting all of the reconciling items.

Work paper in time.

TITLE: DOCUMENT RECORD REQUEST *summary*
 PERIOD:
 AUDITOR: RAYMOND GRANT
 DATE: 4-17-93.
 WORKPAPER: 10

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| | | Due Date | Date Received | Confidential |
|----|---|-------------------|--------------------|--------------|
| 1 | Access to Internal Audits | 2-22-93 | | YES |
| 2 | Coal Car schedules Revenue & Rate report Etc. Changes in Accounting Procedures | 2-22-93 | 2-24-93 | NO |
| 3 | Revenue & Rate Report & Monthly Filings Schedules A-1 and A-2 General Ledgers | 2-22-93 | 2-25-93 | NO |
| 4 | Fuel Computer Runs, Fuel Books Etc. | 2-22-93 | 2-23-93 | NO |
| 5 | Fuel Computer Runs, Fuel Books Etc. | 2-22-93 | 2-24-93 | YES |
| 6 | Reconcile Total Power Transactions on A-1 schedule to G/L amounts per staff prepared schedules. | 4-19-93 | 4-28-93 | NO |
| 7 | Capital Investment Amortization & Return - Ft. Laud. Gas Pipeline Enhancements | 5-7-93 4-19-93 | 5-24-93 4-24-93 | NO |
| 8 | Back-up for Amortizable Base on Line 2 of Ft. Laud Gas Pipeline Enhancements | 5-11-93 | 5-11-93 | NO |
| 9 | Detail of change in Average Unit Price of Coal | | | |
| 10 | Internal Audit - Questions Re: review of Internal Audits. | | | |

Internal Audit - Fuel 4/1/91 - 5/31/92 revealed the following:

- 1 Two deliveries occurring in May 1991 had excess water sediment and a volume adjustment credit was not filed. The unclaimed credits totaled \$7,955 and have been outstanding too long to receive a credit.
- 2 A delivery occurring in June 1991 was not in compliance with the minimum heat valve and did not have a credit filed with the vendors. The unclaimed credit totaled \$38,889.60.

Management response to these findings were that changes in personnel and procedures for handling quality credits were made in July 1991. Please provide a copy of the updated procedures.

Subsequent to the changes in personnel and procedures did management perform any additional testing to determine if the weakness in the controls over the handling of quality credits were corrected.

10 Q.1

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Internal Audit - Fuel 4/1/91 - 5/31/92 revealed the following:

- 1 Two deliveries occurring in May 1991 had excess water sediment and a volume adjustment credit was not filed. The unclaim credits totaled \$7,955 and have been outstanding too long to receive a credit.
- 2 A delivery occurring in June 1991 was not in compliance with the minimum heat valve and did not have a credit filed with the vendors. The unclaimed credit totaled \$38,889.60.

Management response to these findings were that changes in personnel and procedures for handling quality credits were made in July 1991. Please provide a copy of the updated procedures.

Subsequent to the changes in personnel and procedures did management perform any additional testing to determine if the weakness in the controls over the handling of quality credits were corrected.

FD

PBC

Review of Fuel Contracts
for 12 months ended 3/31/9AC
5/20/9

- 1 Amendment to contract for Direct Primary Interruptible Service dated 4/1/79.
- 8 1. Article III Quantity of Gas shall be amended to add language Maximum Daily and Monthly Quantity in Mcf.
 2. Martin Welt 804,000 8500
- 2 Article IX of contract shall be deleted and superseded by General Article IX, other Provisions provisions.
- 2 Amendment to interruptible Transportation Service Agreement
 892 The service agreement calls for the transportation of natural gas on an interruptible basis on specified terms and conditions.
 The agreement will be revised upon the later of
 ① In service date of Martin Welt delivered ② Receipt of all necessary regulatory authority
- (2-1) P-1
- 3 Amendment to service agreement for Firm Transportation Service between Fluor Gas Transportation & FPL
- 8P3 1 Article 8 of Service Agreement entitles Dilks premises shall be deleted and superseded with revised article X
- 2 Gas shall be delivered at delivery points not to exceed the Maximum Daily, Month up to 14 hours and Maximum 24 hour quantity specified for each delivery location.

FSC-94-0895

DOCUMENT NUMBER-DATE
071195 JUL -6 1992
DECLASSIFIED
FPC-RECORDS/REPORTING

3

Upon in service date of Shippers combined cycle
located at FPC Location 1001 in Broward County
as notified by shipper. Transposing will make no
allowing from FPC to abandon the existing thru
delivery point 001 16483. Liner company
abandonment delivery. Shipper will no longer be
obligated to make deliveries at that location.

2

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LNG #

1 4.. Amendment No. 1 Fuel Oil Supply Agreement. 10/1/81

2 Sppf.

3 The amendment adapts the terms of contract, as to
4 quality & delivery procedures for product delivered to
5 FPC FOB United States Gulf Coast Loading Pts.
6 and modified pricing structure.

7

8 1 Contract period 3 years from 10/1/90 - 9/30/93
9 5 At first option contract volume of product will be
10 between a minimum of 1 million barrels and
11 a maximum of 10 million barrels.

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LINE #

1 5 Fuel Supply Contract.

2 FPL + Rio Energy International

3 Effective 3/91

4

5 FPL agreed on a specific delivery of product in an amount
6 not less than 105,000 barrels plus or minus ten %
7 pursuant to Delivery or Work Authorization from FPL to seller
8 The buyer shall specify the quantity, the delivery location and
9 acceptable delivery date range and any pricing term
10 applicable to such delivery

11

12 FPL shall pay seller a fee of \$1.25 per barrel of product
13 and shall reimburse seller all of following costs
14 to extent applicable & supported by adequate data
15 1 Acquisition costs of product
16 2 Seller's Share of Inspection Fees
17 3 Terminal Charges
18 4 Transportation charges
19 5 Seller's reasonable cost of Capital for holding
20 product in storage prior to delivery

21 -

LINE #

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1 6. The contract volume of Product shall be between
2 862⁺ minimum of 1450,000 Barrels per contract year and a
3 maximum of 2700,000 barrel per contract year.
4 At FP's request, Seller shall have the obligation to
5 provide quarterly volumes of Product within the
6 minimum & the maximum volumes provided that maximum
7 contract volume agreed for each contract year is not
8 exceeded.

| | | Min | Max |
|----|-----------------|-----|-----|
| 9 | 1st October 975 | 225 | 675 |
| 10 | 2nd " " | 225 | 675 |
| 11 | 3rd " " | 225 | 675 |
| 12 | 4th " " | 0 | 675 |

14 The Product formula base price BP per Barrel shall
15 be sum of

16 50% of Platts' low posting of the estimated US
17 Gulf Coast Spot Waterbourn Price for 1.0%
18 sulfur valid in effect on day of discharge, plus
19 50% of Petroleum Argus' Bid Posting of the
20 US Gulf Coast Paths

21 The product formula Reference Price RP per barrel
22 shall be sum of 50%

23 50% of calculated Platts' Low Posting of Estimated
24 Ref. Gulf Spot Waterbourn price for 1.5% sulfur.

Contract # 2210.

7. Amendment to Coal Supply Contract for SJLPP
- 8P₂ Provisions fix + c amendment provided for H1 to
... decrease from normally escalated price on all tons bought
... in 1992. The escalated price for all first quarter
1992 shipments @ 38.977/ton which will yield a
billing price of 37.997/Ton.
- in Int'l Col. 2nd Coal Valley

(8-1)
3 PT-PJ

8. First Amendment to Coal Supply Contract for SJLPP

Contract # 2212

- 8P₂ - Parties agree that Buyer shall have the right to
nominate 100,000 tons for contract year 1997
- Base price in Sec 14.2 .. unit deleted and replaced
base price of 28.00/ton supersede the

9. Second Amendment to SJLPP

Term Coal Supply Contract 2212.

- 8P₂ Amend. Sec 31. As follows -

Buyer shall during the tenth year of the term of this
contract and if the contract is extended to 2000
during the 15 years of the term of contract seek bids
from a reasonable number of competent + qualified
domestic coal suppliers for coal from such sources
such bids are to be for comparable quantities of
coal on contractual terms and conditions compared
to those in this contract.

Service Agreement for Firm Transportation Service.

FPL + FGT - Confid.

- 11 FPL shall have right upon 5 year written notice to FGT to reduce the MDTQ to any level without penalty or to terminate PTS-2 Agreement without further obligations after the 15th contract year.

FGT will conduct and operate certain pipeline compression pumping and related facilities as are necessary to effectuate deliveries to those parties who have executed PTS-2 Agreement or before 12/12/91. The facilities will be able to accommodate deliveries under the PTS-2 Agreement at FPL power plants for quantities up to 510,000 MMBTU/day. FPL rate estimate is 200 000 MMbtu/hr/day

10

One-half Percent Charge Factor

- 8 PL Recipient (FPL) shall be entitled to receive a five dollar \$5 per net ton 2000 lb discount.

See WP

$$\frac{8-1}{4} \text{ P-5}$$

Service Agreement for Transportation

12 FPL + FGT

Contract stipulated quantity, Points of Receipt + Delivery and Maximum Daily Quantity. Gas must be delivered into Transporter pipeline system.

Article X

Other Provisions

10.2 Other Pressure Provisions

10.2.1 Notwithstanding any provision of Article IX, the quantities of Gas to be delivered by Transporter to Shipper hereunder shall be delivered at the Delivery Points at such regulated pressure as may be requested by Shipper from time to time; up to but not exceeding seventy-five (75), but at no less than fifty (50), pounds per square inch gauge ("psig") at the Cutler, Miami, Riviera, Sanford, Palatka, Port Everglades (for utilization in steam generating units), Turkey Point and Cape Canaveral Delivery Points; up to but not exceeding two hundred fifty-five (255), but at no less than two hundred thirty (230), psig at the Putnam Delivery Point; up to but not exceeding two hundred sixty-five (265), but at no less than two hundred forty (240), psig at the Lauderdale Delivery Point (POI 16483); up to but not exceeding nine hundred seventy-five (975), but at no less than four hundred twenty-five (425), psig at the Lauderdale-A Delivery Point and Lauderdale-B Delivery Point; up to but not exceeding two hundred sixty (260), but at no less than two hundred thirty-five (235), psig at the Port Everglades Delivery Point (for utilization in the gas turbine yard); up to but not exceeding nine hundred seventy-five (975), but at no less than three hundred fifty (350), psig at the Martin Delivery Point; up to but not exceeding nine hundred seventy-five (975), but at no less than five hundred seventy (570), psig at the Martin North Delivery Point.

41
42 *for informational purposes only*
43

8-1

FPC

Review of Quality Adjustments
follow-up next Aug-1

QC

6/12/92

| | | |
|---|--|--|
|  <p>St. Johns River POWER PARK</p> | <p>ST. JOHNS RIVER POWER PARK</p> <p>PROCEDURES FOR VERIFYING QUALITY AND QUANTITY OF COAL</p> | <p>SJRPP-PP104 Revision 1</p> <p>2-10-90 Page 5 of 6</p> |
|---|--|--|

- 7.2.7 SJRPP Fuels will direct the Independent Laboratory to conduct a critical inspection of the coal supplier's sampling system, preparation and laboratory equipment, procedures and personnel on a random basis and submit a report of their investigations to SJRPP Fuels.
- 7.3. Should the comparisons of supplier analysis and SJRPP Lab analysis result in deviations in the same direction on 80 percent of the shipments over any time period, the supplier will be directed to furnish the referee sample(s) to an independent laboratory for proximate analysis.
- 7.4. SJRPP Coal Lab will compare proximate analysis of samples taken at the mine and analyzed by the mine to the sample taken at the mine and analyzed by SJRPP. Should the difference of as received basis results for sulfur, ash or calorific value exceed the following for 1% sulfur: +/- 0.08%; Ash +/- 0.45%. OR Btu +/- 150 the supplier will be directed by SJRPP Fuels to furnish the referee sample to a independent laboratory for proximate analysis. This same action will be required if the total moisture difference exceeds + 0.50%.
- 7.5. Should the verification procedure detect unacceptable analytical results, rogues, trends bias, errors of omission or commission, etc. SJRPP Fuels in conjunction with the SJRPP Lab will pursue an acceptable course of corrective action.

| | | | | | | | |
|----|--|--|--|--|--|--|--|
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9 2
11

LINEx#

1 COMPANY: FPL
2 TITLE: SAMPLE
3 AUDITOR: RAYMOND GRANT
4 PERIOD: 12 MONTHS ENDED 3/31/92
5 DATE: 5-28-92
6 MP:
7
8
9

4/15/92

CONFIDENTIAL

| | VENDOR | DESCRIPTION | A | B | C | D | E |
|----|---------------------------------|----------------------------|------------------------|---|---|---|---|
| 12 | COASTAL - CONTRACT 4-10-91 | 78212 BBLS #6 FUEL OIL | 78,213 \$1,025,996.04 | X | X | X | X |
| 13 | COASTAL - SPOT PURCHASE 4-10-91 | BBLS #6 FUEL OIL | 209,285 \$2,860,925.27 | X | X | X | X |
| 14 | CLARENDON - CONTRACT 5-24-91 | 117934 BBLS #6 FUEL OIL | 117,934 \$1,717,361.02 | X | X | X | X |
| 15 | COASTAL - CONTRACT 7-2-91 | 76413.08 BBLS #6 FUEL OIL | 76,413 \$892,504.77 | X | X | X | X |
| 16 | PHIBRO - SPOT 6-30-91 | 119357.71 BBLS #6 FUEL OIL | 119,358 \$1,770,074.84 | X | X | X | X |
| 17 | PHIBRO - SPOT 9-9-91 | 103838 BBLS #6 FUEL OIL | 103,839 \$1,427,365.12 | X | X | X | X |
| 18 | ASTRA - SPOT 10-16-91 | 217739.83 BBLS #6 FUEL OIL | 217,740 \$3,146,340.54 | X | X | X | X |
| 19 | COASTAL - SPOT PURCHASE 10-7-91 | 205505.88 BBLS #6 FUEL OIL | 205,506 \$2,522,538.75 | X | X | X | X |
| 20 | R-10 11-25-91 FOB | 104499 BBLS #6 FUEL OIL | 104,500 \$1,533,009.43 | X | X | X | X |
| 21 | COASTAL - SPOT PURCHASE 2-2-91 | 115538.94 BBLS #6 FUEL OIL | 115,539 \$1,317,721.61 | X | X | X | X |

22
23
24 6

25 *****
26 A RECALCULATE UNIT PRICE PER /BBL, AGREE UNIT PRICE TO PRICE SHEET.

27 B AGREE UNIT PRICE TO CONTRACTS

28 C VERIFY DELIVERY DATE, DELIVERY TERMINAL AND QUANTITY ON THE INVOICE TO
29 FLP FUEL RECEIVING REPORT AND VENDOR SHORE TANK REPORT.

30 D VERIFY PROPER APPROVAL AND AUTHORIZATION ON FUEL PRICE SHEETS

31 E TRACED QUANTITY AND AMOUNTS TO LFARS STATUS INVENTORY REPORT

32
33
34
35
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37
38
39 Per contract on WP 43-1/3-1/3 P6 The contract price
40 per sulfur grade shall be the lower of the
41 Base price or reference price.

42
43 Base Price per Contract WP 43-1/3-1/4 P1 13.048
44 Reference Price " " P2 14.460.
45

46 Contract Price = 13.048

43-1
3-1
1

43-1
3-1

FPL

Fuel Finance 12 month period
12 months 3/31/91

(W) 12/198
U 5/20/91
5/20/91

44 TUES TOTAL PAGE #4

ZCZC
USER:1007

TO: FLORIDA POWER AND LIGHT
PO BOX 025209
MIAMI, FL 331025209

ATTN: CAROL ANDERSON

FROM: COASTAL FUELS MARKETING, INC.
P.O. BOX 025500
MIAMI FL 33102

VERIFIED

| ITEM | BY | DATE |
|-----------|---------|---------|
| QUANTITY | 8c | 4/16/91 |
| QUALITY | S | |
| PRICE | | |
| ADDITION | CA | 4/15 |
| PMT. DATE | 4/22/91 | |

RECEIVED

APR 15 1991

FR-SERVICES**INVOICE**

1 INVOICE DATE: 04/15/91
 2 INVOICE NUMBER: U04186
 3 DUE DATE: 04/22/91
 4
 5 PAYMENT TERMS: M/T 10 DAYS ROID
 6 COASTAL CONTRACT: S00479
 7
 8 COASTAL TRANSACTION: 27 SCHED-NO 87490
 9 DELIVERY: 4/15/91 P2
 10 DELIVERY DATE: 04/09/91 4/15/91 P2
 11 POINT OF SALE: BOCA GRANDE, FL
 12 PRODUCT: #6 FUEL-1.5 PCT-MAX
 13 QUANTITY: 78,212.84 BBLS
 14
 15 PRICE (\$/BBL): 13.043903 4/15/91 1.020,521.13
 16 FLA WATER QUALITY (\$): 3,916.44
 17 FLA CSTL PROTECTION (\$): 1,564.26
 18
 19 REMARKS: BARGE "C-23"
 20 LOADPORT: NEW ORLEANS, LA
 21 DATE RANGE: 04/07 - 11/91
 22 REVISION: TO CORRECT PRICE
 23
 24 SUB TOTAL AMOUNT - \$ 1,025,996.03
 25
 26 TOTAL AMOUNT DUE - \$ 1,025,996.03
 27
 28
 29
 30 SUBMIT BY TELEGRAPHIC TRANSFER TO: SOUTHEAST BANK
 31 MIAMI, FLORIDA FOR THE ACCOUNT OF
 32 COASTAL FUELS MARKETING, INC.
 33 ACCT. #018-000-174 -FOR IMMEDIATE ADVICE-.
 34
 35 THE BUYER AGREES TO A LATE PAYMENT CHARGE OF THE LESSER OF
 36 (A) 1.50% PER MONTH, 18.00% PER ANNUM OR (B) THE MAXIMUM PERMITTED
 37 BY LAW, FROM THE INVOICE DUE DATE TO COLLECTION OF THIS INVOICE.
 38
 39 REGARDS,
 40 SHEILA G. CASANOVA
 41 COASTAL FUELS MARKETING, INC.
 NNNN

**Wire
Payment**

| | | | |
|------------------|------------------|-----------------|------------------|
| 690499-90018-011 | | LI | RCN |
| Entered by: | Johnathon | 0001 | 001 |
| Del Loc: | 032 | Phone: 552-3489 | Date: 4/15/91 |
| ENTERED BY: | Johnathon | Print Name: | 4/15/91 |
| Title: | Customer Service | Title: | Customer Service |
| M. I. C. N. R. | Bill of Lading | M. I. C. N. R. | Bill of Lading |
| M & S/RD/Mony | E | A | L |
| X | | | |

CONFIDENTIAL

TO 913055522888 PAGE 002/000

APR 15 1991 9:00 AM 5051TH

CONFIDENTIAL MATERIAL
CONTRACT NO. 6 OIL PRICES IN EFFECT BY TERMINAL AND SULFUR GRADE
EFFECTIVE DATE: 04/09/91

LINE #

| <u>TERMINAL</u> | <u>PLANTS SERVED/ SUPPLIERS</u> | <u>SULFUR GRADE %</u> | <u>PRICE \$/BBL</u> | <u>(1) AVG. PRICE \$/BBL</u> |
|--------------------|-------------------------------------|---------------------------|-------------------------|--|
| JACKSONVILLE | 3 PALATKA, PUTNAM, SANFORD PLANT | 1.0 | 14.482 | |
| | 4 CLARENDRON | 1.0 | 14.700 | |
| | 5 COASTAL | 1.0 | 14.600 | 14.5938 |
| | 6 PHIBRO | 1.5 | 14.132 | |
| | 7 CLARENDRON | 1.5 | 13.688 | |
| | 8 COASTAL | 1.5 | 13.444 | 13.7543 |
| | 9 PHIBRO | 1.5 | | |
| PORT CANAVERAL | 10 CAPE CANAVERAL PLANT | 1.5 | 14.022 | |
| | 11 CLARENDRON | 1.5 | 13.578 | |
| | 12 COASTAL | 1.5 | 13.284 | 13.6276 |
| | 13 PHIBRO | | | |
| PORT OF PALM BEACH | 14 MARTIN, RIVIERA PLANT | 0.7 | 14.888 | |
| | 15 CLARENDRON | 0.7 | 15.560 | |
| | 16 COASTAL | 0.7 | 14.995 | 15.1477 |
| | 17 PHIBRO | 1.0 | 14.287 | |
| | 18 CLARENDRON | 1.0 | 14.560 | |
| | 19 COASTAL | 1.0 | 14.370 | 14.4055 |
| | 20 PHIBRO | 1.0 | | |
| PORT EVERGLADES | 21 PT EVERGLADES, LAUDERDALE PLANT | 1.0 | 14.152 | |
| | 22 CLARENDRON | 1.0 | 14.480 | |
| | 23 COASTAL | 1.0 | 14.330 | |
| | 24 COASTAL-TWOPORT | 1.0 | 14.380 | |
| | 25 COASTAL-1ST PPE | 1.0 | 14.290 | 14.3072 |
| | 26 PHIBRO | | | |
| FISHER ISLAND | 27 TURKEY POINT, CUTLER PLANT | 1.0 | 14.187 | |
| | 28 CLARENDRON | 1.0 | 14.450 | |
| | 29 COASTAL | 1.0 | 14.300 | |
| | 30 COASTAL-TWOPORT | 1.0 | 14.350 | |
| | 31 COASTAL-1ST TFI | 1.0 | 14.280 | 14.3055 |
| | 32 PHIBRO | | | |
| BOCA GRANDE | 33 FORT MYERS PLANT | 1.0 | 14.162 | |
| | 34 CLARENDRON | 1.0 | 14.210 | |
| | 35 COASTAL | 1.0 | 14.200 | 14.1905 |
| | 36 PHIBRO | 1.0 | 14.812 | |
| | 37 CLARENDRON | 1.5 | 13.812 | |
| | 38 COASTAL | 1.5 | 13.198 | |
| | 39 COASTAL-1ST BG | 1.5 | 13.048 | 13.5436 |
| | 40 PHIBRO-BG | 1.5 | 13.622 | |
| PORT MANATEE | 41 MANATEE PLANT | 1.0 | 13.952 | |
| | 42 CLARENDRON | 1.0 | 14.180 | |
| | 43 COASTAL | 1.0 | 14.030 | |
| | 44 COASTAL-1ST PMT | 1.0 | 14.010 | 14.0472 |
| | 45 PHIBRO | | | |
| | 46 | | | |
| | 47 | | | |
| | 48 | | | |
| | 49 | | | |
| | 50 | | | |
| | 51 | | | |
| | 52 | | | |
| | 53 | | | |

APPROVED:

AUTHORIZED:

54
55
56

NOTES:

(1) THIS COLUMN IS AN AVERAGE OF ALL THREE SUPPLIERS AND DOES NOT INCLUDE THE COASTAL-FIRST DELIVERY OR THE COASTAL-TWO PORT.

DISTRIBUTION:

H BARTH
R MANCHESTER

E CALLANDER
E UNGAR

K HEALD - FNG
J YESPICA - FNG

R LIPPMAN

FUEL RESOURCES
DEPARTMENT

"CLASSIFIED"

Originator: EC

Date: 4-10-91

Mgr/Supv: TIP

Section/Group: OIL-GAS

De Class Date: 10-31-91

CONFIDENTIAL

36

37

38

39

40

41

42

43

45-1
3-1
2-1



Fuel Oil Received/Sold Report

| | | | |
|------------------|----------------------------------|----------------------------------|---|
| NO. 6 F.O. | 0.7% S. <input type="checkbox"/> | 1.0% S. <input type="checkbox"/> | 1.5% S. <input checked="" type="checkbox"/> |
| NO. 2 DISTILLATE | <input type="checkbox"/> | | |
| OTHER | <input type="checkbox"/> | | |
| DWA NO. | | | |

BARGE NO. _____ TUG _____ DELIVERY TICKET NO. _____

(Name or Number) _____

TANKER C-23 TRUCK NO. _____ DRIVER _____

(NAME) ARRIVED AT BOCA GRANDE PLANT/TERMINAL 16:25 P M 4/9 19 91 43-1

UNLOADING STARTED 18:20 P M 4/9 19 91 7-1 1

UNLOADING COMPLETED 12:20 P M 4/10 19 91

DELIVERED TO: BOCA GRANDE TERMINAL VENDOR INVOICE QUANTITY _____

CFIS RECEIPT NUMBER 91-0099

RECEIVED 78212.83 Gallons
 Barrels
Net Quantity

REMARKS _____

Note: Vendor Invoice Quantity is required for truck delivery of diesel oil, propane gas, or additives only.

(USE FPL TANK MEASUREMENTS - TANKERS, BARGES & PIPELINE IN BARRELS, TRUCK SHIPMENTS IN GALLONS)

PREPARED BY Don Pedro b

| | | | | | | | | |
|----|--|--|--|--|--|--|--|--|
| 35 | | | | | | | | |
| 36 | | | | | | | | |
| 37 | | | | | | | | |
| 38 | | | | | | | | |
| 39 | | | | | | | | |
| 40 | | | | | | | | |
| 41 | | | | | | | | |
| 42 | | | | | | | | |
| 43 | | | | | | | | |

43-1
7-1
1

2007

PBC

FP C

from fuel contact

Test year 12 months ended 3/31/01

W/15/98
10

Not Used

13-1
3-1
3

PPR

FP

Contract Fuel Price Formula + Calculations

W

6/3/68
5/25/68

CONFIDENTIAL

Line #

(1) $\sqrt{BP} = \left[\frac{\sum T(i)}{3} \times 0.75 + \frac{\sum V(i)}{3} \times 0.25 \right] + 0.05$

(2) 9% Low

(3) 4/9 $\frac{P_4}{P_4} / 3.50$

(4) 4/8 $\frac{P_6}{P_6} / 3.25$

(5) 4/7 $\frac{P_6}{P_6} / 3.00$

(6) $[13.25 \times 0.75 + 9.00 \times 0.25] + 0.05$

3% High

$\frac{P_4}{P_4} / 9.00$

$\frac{P_5}{P_5} / 9.00$

$\frac{P_6}{P_6} / 9.00$

(7) $[9.938 + 2.250] + 0.05$

(8) $[12.188] + 0.05$

(9)

(10)

(11)

(12)

(13)

12.238
 $- .15$ DISCOUNT (see attached sheet)

12.088

$\frac{+ .96}{13.048}$ TRANSPORTATION

(14)

$BP = 13.048$

✓ Traced to formula in contract

* Traced to Delivery Terminal Capabilities, Order Volume and Transportation charged in contract

(A) T

43-1

3-1

4

FPC

Contract Fuel Price Formula Calculation
Tent. Diesel - 1st Month 7/1/88

WYD
10
6/11/2

LINE #

CONFIDENTIAL

$$\textcircled{1} \quad RP = \frac{\sum V(i)}{3} - 0.75$$

\textcircled{2}

\textcircled{3} PLATTS New York Harbor 1 Mo High

\textcircled{4} 4/9 P4 14.25

\textcircled{5} 4/8 P5 14.25

\textcircled{6} 4/7 P6 14.25

$$14.25 - 0.75 = 13.500$$

$$\frac{TX. .96}{14.460} \text{ TRANSPORTATION}$$

\textcircled{7}

\textcircled{8}

\textcircled{9}

\textcircled{10}

$$RP = 14.460$$

✓ Traced to formula in contract

✗ Traced to Below Terminal Contract, Line 12
V.L. is - TX. .96

FPL

Lehi Agreement
Tyrod 3/3/92

2c

7/92

No + Used.

113-1

3 4 1

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 1

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 1 | 00000 | 9 | | .00 | | .00 | .0000 |
| 2 | 00000 | 9 | | .00 | | .00 | .0000 |
| 3 | 00000 | 9 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 00002 | 1 | | .00 | | .00 | .0000 |
| 2 | 00002 | 1 | | .00 | 4,000.- | 153,560.79- | 38.3902 |
| 3 | 00002 | 1 | | .00 | 6,000.- | 197,703.06- | 32.9505 |
| 4 | 00002 | 1 | | .00 | | .00 | 32.9505 |
| 5 | 00002 | 1 | | .00 | 3,000.-✓ | 56,509.18-✓ | 18.8364 |
| 6 | 00002 | 1 | | .00 | 3,000 | 43,737.90 | 14.5793 |
| 7 | 00002 | 1 | | .00 | | .00 | 14.5793 |
| 8 | 00002 | 1 | | .00 | 1,000 | 13,664.65 | 13.6646 |
| 9 | 00002 | 1 | | .00 | 1,000.- | 13,560.82- | 13.5608 |
| 10 | 00002 | 1 | | .00 | 1,000 | 2,193.40 | 2.1934 |
| 11 | 00002 | 1 | | .00 | 16,000.- | 386,406.15- | 24.1504 |
| 12 | 00002 | 1 | | .00 | 2,000 | 22,278.39 | 11.1392 |
| PLANT TOTAL | | | | .00 | 23,000.- | 725,865.66- | 205.8555 |
| 1 | 01002 | 4 GAS | | .00 | 37,930 | 70,419.51 | 1.8566 |
| 2 | 01002 | 4 | | .00 | 12,107 | 20,944.03 | 1.7299 |
| 3 | 01002 | 4 | | .00 | 38,085 | 67,469.02 | 1.7715 |
| 4 | 01002 | 4 | | .00 | 782,719✓ | 1,622,268.88✓ | 2.0726✓ |
| 5 | 01002 | 4 | | .00 | 1,105,189✓ | 2,381,190.49✓ | 2.1546✓ |
| 6 | 01002 | 4 | | .00 | 885,335 | 1,740,084.33 | 1.9635 |
| 7 | 01002 | 4 | | .00 | 969,446 | 2,195,251.33 | 2.2644 |
| 8 | 01002 | 4 | | .00 | 1,057,360✓ | 2,197,017.50✓ | 2.0778✓ |
| 9 | 01002 | 4 | | .00 | 1,012,859✓ | 2,157,215.46✓ | 2.1298✓ |
| 10 | 01002 | 4 | | .00 | 492,947 | 1,147,262.67 | 2.3274 |
| 11 | 01002 | 4 | | .00 | 159,464 | 362,687.63 | 2.2744 |
| 12 | 01002 | 4 | | .00 | 72,812 | 153,622.18 | 2.1098 |
| PLANT TOTAL | | | | .00 | 6,626,253 | 14,115,433.03 | 22.6245 |
| 1 | 01003 | 2 | | .00 | | .00 | .0000 |
| 2 | 01003 | 2 | | .00 | | .00 | .0000 |
| 3 | 01003 | 2 | | .00 | | .00 | .0000 |
| 4 | 01003 | 2 | | .00 | | .00 | .0000 |
| 5 | 01003 | 2 | | .00 | | .00 | .0000 |
| 6 | 01003 | 2 | | .00 | | .00 | .0000 |
| 7 | 01003 | 2 | | .00 | | .00 | .0000 |
| 8 | 01003 | 2 | | .00 | | .00 | .0000 |
| 9 | 01003 | 2 | | .00 | | .00 | .0000 |
| 10 | 01003 | 2 | | .00 | | .00 | .0000 |
| 11 | 01003 | 2 | | .00 | | .00 | .0000 |
| 12 | 01003 | 2 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 01009 | 1 | | .00 | | .00 | .0000 |
| 2 | 01009 | 1 | | .00 | | .00 | .0000 |

✓ - Traced to LFARS Inventory status Report

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 2

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 3 | 01009 | 1 | | .00 | | .00 | .0000 |
| 4 | 01009 | 1 | | .00 | | .00 | .0000 |
| 5 | 01009 | 1 | | .00 | | .00 | .0000 |
| 6 | 01009 | 1 | | .00 | | .00 | .0000 |
| 7 | 01009 | 1 | | .00 | | .00 | .0000 |
| 8 | 01009 | 1 | | .00 | | .00 | .0000 |
| 9 | 01009 | 1 | | .00 | | .00 | .0000 |
| 10 | 01009 | 1 | | .00 | | .00 | .0000 |
| 11 | 01009 | 1 | | .00 | | .00 | .0000 |
| 12 | 01009 | 1 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| | | | <i>Propane</i> | | | | |
| 1 | 04000 | 8 | 215 | 175.17 | 294 | 254.46 | .8441 |
| 2 | 04000 | 8 | 250 | 211.01 | 294 | 254.72 | .8561 |
| 3 | 04000 | 8 | 235 | 201.18 | 285 | 234.85 | .8385 |
| 4 | 04000 | 8 | 385 | 302.32 | 7 | 5.46 | .7852 |
| 5 | 04000 | 8 | 75 ✓ | 58.89 ✓ | 376 ✓ | 279.22 ✓ | .7497 ✓ |
| 6 | 04000 | 8 | 220 | 164.93 | 319 | 236.33 | .7445 |
| 7 | 04000 | 8 | 300 | 223.33 | 253 | 187.87 | .7436 |
| 8 | 04000 | 8 | 340✓ | 252.82✓ | 325✓ | 240.93✓ | .7425✓ |
| 9 | 04000 | 8 | 335✓ | 248.74✓ | 235✓ | 183.77✓ | .7588 |
| 10 | 04000 | 8 | 320 | 242.81 | 270 | 211.53 | .7701 |
| 11 | 04000 | 8 | 395 | 302.77 | | .00 | .7665 |
| 12 | 04000 | 8 | 140 | 107.31 | 292 | 244.66 | .8147 |
| PLANT TOTAL | | | 3,210 | 2,491.28 | 2,950 | 2,333.80 | 8.5994 |
| | | | <i>GAS</i> | | | | |
| 1 | 04001 | 4 | | .00 | 415,223 | 770,888.48 | 1.8566 |
| 2 | 04001 | 4 | | .00 | 54,698 | 94,622.62 | 1.7299 |
| 3 | 04001 | 4 | | .00 | 811,052 | 1,436,809.44 | 1.7715 |
| 4 | 04001 | 4 | | .00 | 269,674✓ | 558,928.22✓ | 2.0726✓ |
| 5 | 04001 | 4 | | .00 | 235,606✓ | 507,626.09✓ | 2.1546✓ |
| 6 | 04001 | 4 | | .00 | 568,645 | 1,117,645.02 | 1.9655 |
| 7 | 04001 | 4 | | .00 | 959,728 | 2,173,245.51 | 2.2644 |
| 8 | 04001 | 4 | | .00 | 544,958✓ | 1,132,331.72✓ | 2.0778✓ |
| 9 | 04001 | 4 | | .00 | 1,027,936✓ | 2,189,326.88✓ | 2.1298✓ |
| 10 | 04001 | 4 | | .00 | 1,283,361 | 2,986,836.64 | 2.3274 |
| 11 | 04001 | 4 | | .00 | 810,273 | 1,842,898.69 | 2.2744 |
| 12 | 04001 | 4 | | .00 | 407,741 | 860,271.12 | 2.1098 |
| 1 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 2 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 3 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 4 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 5 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 6 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 7 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 8 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 9 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 10 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| 11 | 04001 | 6 | | .00 | | .00 | 2.1098 |

P2

| | | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
|----|----|----|----|----|----|----|----|----|----|----|----|----|

LFBARS Shabina - Tony, 4/1991

LFBARS - 4/1991

LFBARS - 4/1991

FLORIDA POWER AND LIGHT COMPANY
COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
APRIL 1991 TO MARCH 1991
AUDITOR: RAYMOND GRANT

PAGE 3

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|------------------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 12 | 04001 | 6 | | .00 | | .00 | 2.1098 |
| PLANT TOTAL | | | | .00 | 7,388.895 | 15,671,430.43 | 47.9427 |
| 1 | 04002 | 2 | | .00 | | .00 | .0000 |
| 2 | 04002 | 2 | | .00 | | .00 | .0000 |
| 3 | 04002 | 2 | | .00 | | .00 | .0000 |
| 4 | 04002 | 2 | | .00 | | .00 | .0000 |
| 5 | 04002 | 2 | | .00 | 43 ✓ | 44.08 ✓ | 1.0251 ✓ |
| 6 | 04002 | 2 | | .00 | 277 | 282.48 | 1.0198 |
| 7 | 04002 | 2 | | .00 | 351 | 359.78 | 1.0250 |
| 8 | 04002 | 2 | | .00 | 21 ✓ | 21.50 ✓ | 1.0238 ✓ |
| 9 | 04002 | 2 | | .00 | 7 ✓ | 7.46 ✓ | 1.0657 ✓ |
| 10 | 04003 | 2 | | .00 | 179 | 192.07 | 1.0730 |
| 11 | 04003 | 2 | 179 | 192.07 | 66 - | 68.90 - | 1.0900 |
| 12 | 04002 | 2 | | .00 | | .00 | 1.0900 |
| PLANT TOTAL | | | 179 | 192.07 | 812 | 838.47 | 7.3225 |
| 1 | 04005 <i>PPN</i> | 1 | 147,859 | 2,226,363.70 | 236,398 | 2,749,976.50 | 12.9506 |
| 2 | 04003 | 1 | 134,822 | 1,743,549.33 | 372,734 | 4,213,822.46 | 11.7374 |
| 3 | 04005 | 1 | 253,450 | 2,974,442.47 | 275,933 | 3,178,578.91 | 11.6230 |
| 4 | 04005 | 1 | 374,244 ✓ | 7,664,601.51 ✓ | 29 ✓ | 39,796.90 ✓ | 20.5850 ✓ |
| 5 | 04008 | 1 | 245,946 ✓ | 5,062,790.97 ✓ | 223,726 ✓ | 3,333,724.72 ✓ | 17.8774 ✓ |
| 6 | 04008 | 1 | 164,825 | 2,946,643.01 | 473,039 | 6,633,722.01 | 15.0194 |
| 7 | 04003 | 1 | 341,407 | 5,126,212.72 | 240,017 | 3,523,941.16 | 14.8775 |
| 8 | 04005 | 1 | 363,594 ✓ | 5,408,359.63 ✓ | 223,560 ✓ | 3,270,605.26 ✓ | 14.7814 ✓ |
| 9 | 04003 | 1 | 261,548 ✓ | 3,865,027.01 ✓ | 241,197 ✓ | 3,708,577.11 ✓ | 15.0645 ✓ |
| 10 | 04005 | 1 | 273,664 | 4,113,174.47 | 229,284 | 3,507,567.66 | 15.1521 |
| 11 | 04008 | 1 | 302,607 | 4,576,604.07 | 212,664 | 3,149,498.84 | 14.9943 |
| 12 | 04008 | 1 | 321,361 | 4,818,826.77 | | 21,913.96 | 15.0632 |
| PLANT TOTAL | | | 3,185,327 | 50,526,595.66 | 2,729.581 | 37,331,725.49 | 164.6626 |
| 1 | 04019 | 6 | | .00 | | .00 | .0000 |
| 2 | 04019 | 6 | | .00 | | .00 | .0000 |
| 3 | 04019 | 6 | | .00 | | .00 | .0000 |
| 4 | 04019 | 6 | | .00 | | .00 | .0000 |
| 5 | 04019 | 6 | | .00 | | .00 | .0000 |
| 6 | 04019 | 6 | | .00 | | .00 | .0000 |
| 7 | 04019 | 6 | | .00 | | .00 | .0000 |
| 8 | 04019 | 6 | | .00 | | .00 | .0000 |
| 9 | 04019 | 6 | | .00 | | .00 | .0000 |
| 10 | 04019 | 6 | | .00 | | .00 | .0000 |
| 11 | 04019 | 6 | | .00 | | .00 | .0000 |
| 12 | 04019 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 05003 <i>PPN</i> | 3 | 37,640 | 1,592,576.44 | | .00 | 42.3107 |
| 2 | 05003 | 3 | 37,441 | 1,584,156.60 | | .00 | 42.3107 |
| 3 | 05003 | 3 | 36,745 | 1,554,708.33 | | 345.00 | 42.3201 |
| 4 | 05003 | 3 | 39,492 ✓ | 1,670,935.95 ✓ | | .00 | 42.3107 ✓ |

CONFIDENTIAL

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 4

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-------------|--------------------|------------------|-------------------|-----------------|----------------|
| 5 | 05003 | 3 | 39,142 ✓ | 1,656,127.18 ✓ | | .00 | 42.3107 ✓ |
| 6 | 05003 | 3 | 39,010 | 1,650,542.16 | | .00 | 42.3107 |
| 7 | 05003 | 3 | 38,959 | 1,648,384.31 | | .00 | 42.3107 |
| 8 | 05003 | 3 | 38,575 ✓ | 1,632,136.98 ✓ | | .00 | 42.3107 |
| 9 | 05003 | 3 | 38,580 ✓ | 1,632,348.54 ✓ | | .00 | 42.3107 ✓ |
| 10 | 05003 | 3 | 38,595 | 1,632,983.20 | | .00 | 42.3107 ✓ |
| 11 | 05003 | 3 | 38,395 | 1,624,521.05 | | .00 | 42.3107 |
| 12 | 05003 | 3 | 37,824 | 1,600,361.62 | | .00 | 42.3107 |
| PLANT TOTAL | | | 460,398 | 19,479,782.36 | | 345.00 | 465.4276 |
| 1 | 05004 | 1 | | .00 | | .00 | .0000 |
| 2 | 05004 | 1 | | .00 | | .00 | .0000 |
| 3 | 05004 | 1 | | .00 | | .00 | .0000 |
| 4 | 05004 | 1 | | .00 | | .00 | .0000 |
| 5 | 05004 | 1 | | .00 | | .00 | .0000 |
| 6 | 05004 | 1 | | .00 | | .00 | .0000 |
| 7 | 05004 | 1 | | .00 | | .00 | .0000 |
| 8 | 05004 | 1 | | .00 | | .00 | .0000 |
| 9 | 05004 | 1 | | .00 | | .00 | .0000 |
| 10 | 05004 | 1 | | .00 | | .00 | .0000 |
| 11 | 05004 | 1 | | .00 | | .00 | .0000 |
| 12 | 05004 | 1 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 05007 | 6 ADDITIVES | 25 | 345.80 | | .00 | 13.8320 |
| 2 | 05007 | 6 | 25 | 345.80 | | .00 | 13.8320 |
| 3 | 05007 | 6 | 25 | 345.80 | 25.- | 345.00- | 13.8320 |
| 4 | 05007 | 6 | | .00 | | .00 | 13.8320 |
| 5 | 05007 | 6 | | .00 | | .00 | 13.8320 |
| 6 | 05007 | 6 | | .00 | | .00 | 13.8320 |
| 7 | 05007 | 6 | | .00 | | .00 | 13.8320 |
| 8 | 05007 | 6 | | .00 | | 345.80 | 13.8320 |
| 9 | 05007 | 6 | 25 ✓ | 345.80 ✓ | | .00 | 13.8320 ✓ |
| 10 | 05007 | 6 | 25 ✓ | 345.80 ✓ | | .00 | 13.8320 ✓ |
| 11 | 05007 | 6 | 25 | 345.80 | | .00 | 13.8320 |
| 12 | 05007 | 6 | 25 | 345.80 | | .00 | 13.8320 |
| PLANT TOTAL | | | 200 | 2,766.40 | | .80 | 152.1520 |
| 1 | 05008 | 4 GAS | | .00 | 1,300,929 | 2,415,259.25 | 1.8566 |
| 2 | 05008 | 4 | | .00 | 1,023,804 | 1,771,088.78 | 1.7299 |
| 3 | 05008 | 4 | | .00 | 1,067,277 | 1,890,721.77 | 1.7715 |
| 4 | 05008 | 4 | | .00 | 2,337,314 ✓ | 4,844,327.14 ✓ | 2.0726 ✓ |
| 5 | 05008 | 4 | | .00 | 2,452,536 ✓ | 5,284,123.70 ✓ | 2.1546 ✓ |
| 6 | 05008 | 4 | | .00 | 2,487,510 | 4,887,083.99 | 1.9655 |
| 7 | 05008 | 4 | | .00 | 2,199,978 | 4,981,715.98 | 2.2644 |
| 8 | 05008 | 4 | | .00 | 1,358,717 ✓ | 5,521,876.52 ✓ | 2.0778 ✓ |
| 9 | 05008 | 4 | | .00 | 1,162,235 | 2,893,833.51 ✓ | 2.1298 ✓ |
| 10 | 05008 | 4 | | .00 | 1,094,928 | 2,490,322.86 | 2.2744 |
| 11 | 05008 | 4 | | | | | |

| | | | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 6

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------------------|--------------------|------------------|-------------------|-----------------|----------------|
| 5 | 07001 | 2 Distillate | 22,515✓ | 16,015.53✓ | 45✓ | 26.66✓ | .7111✓ |
| 6 | 07001 | 2 | 21,859 | 15,543.71 | | .00 | .7111 |
| 7 | 07001 | 2 | 19,215 | 13,663.59 | | .00 | .7111 |
| 8 | 07001 | 2 | 17,865✓ | 12,703.61✓ | 7,408✓ | 4,909.05✓ | .6969✓ |
| 9 | 07001 | 2 | 22,612✓ | 15,761.37✓ | 2.✓ | 40.02✓ | .6989✓ |
| 10 | 07001 | 2 | 21,290 | 14,878.89 | | .00 | .6989 |
| 11 | 07001 | 2 | 19,927 | 13,926.33 | | .00 | .6989 |
| 12 | 07001 | 2 | 18,347 | 12,822.12 | 1,424.- | 995.19- | .6989 |
| 1 | 07001 | GAS | | .00 | 394.574 | 732,552.28 | 1.8566 |
| 2 | 07001 | 4 | | .00 | 1,035.220 | 1,790,837.43 | 1.7299 |
| 3 | 07001 | 4 | | .00 | 1,376.344 | 2,438,245.70 | 1.7715 |
| 4 | 07001 | 4 | | .00 | 314.271✓ | 651,360.27✓ | 2.0726✓ |
| 5 | 07001 | 4 | | .00 | 613,067✓ | 1,320,886.57✓ | 2.1546✓ |
| 6 | 07001 | 4 | | .00 | 889.219 | 1,747,718.15 | 1.9655 |
| 7 | 07001 | 4 | | .00 | 565,077 | 1,279,582.40 | 2.2644 |
| 8 | 07001 | 4 | | .00 | 68,480✓ | 142,290.00 | 2.0778✓ |
| 9 | 07001 | 4 | | .00 | 590,704✓ | 1,258,097.92✓ | 2.1298✓ |
| 10 | 07001 | 4 | | .00 | 530,229 | 1,234,031.11 | 2.3274 |
| 11 | 07001 | 4 | | .00 | 334,073 | 759,821.32 | 2.2744 |
| 12 | 07001 | 4 | | .00 | 208,983 | 440,922.16 | 2.1098 |
| PLANT TOTAL | | | 235,252 | 163,886.09 | 6,922,286 | 13,796,687.57 | 30.8758 |
| 1 | 07007 | 1 #601C | 496,509 | 6,800,540.36 | | 10,100.88 | 13.7171 |
| 2 | 07007 | 1 | 400,968 | 5,498,359.65 | 179,111 | 2,026,770.10 | 12.9726 |
| 3 | 07007 | 1 | 518,996 | 6,724,066.71 | 6,820 | 55,595.04 | 12.8936 |
| 4 | 07007 | 1 | 374,816✓ | 8,303,691.93✓ | | .00 | 22.1540✓ |
| 5 | 07007 | 1 | 248,002✓ | 5,494,248.36✓ | 263,366✓ | 3,810,746.15✓ | 18.1963✓ |
| 6 | 07007 | 1 | 189,485 | 3,447,921.96 | 514,242 | 6,811,926.76 | 14.5793 |
| 7 | 07007 | 1 | 374,647✓ | 5,448,458.64✓ | 313,810✓ | 4,163,321.64✓ | 13.9612✓ |
| 8 | 07007 | 1 | 315,785✓ | 4,408,729.38✓ | 659,740✓ | 8,924,207.40✓ | 13.6646✓ |
| 9 | 07007 | 1 | 425,447✓ | 5,813,582.90✓ | 465,572✓ | 6,269,363.48✓ | 13.5608✓ |
| 10 | 07007 | 1 | 471,314 | 6,391,403.27 | 214,419 | 2,996,786.86 | 13.6910 |
| 11 | 07007 | 1 | 437,947 | 5,993,772.85 | 256,043 | 3,052,303.54 | 13.8994 |
| 12 | 07007 | 2 | 538,129 | 7,427,574.35 | 114,007 | 1,508,844.52 | 13.7033 |
| PLANT TOTAL | | | 4,792,045 | 71,752,350.56 | 2,987,338 | 40,230,166.37 | 163.2900 |
| 1 | 07009 | 8 resample | 545 | 445.29 | 550 | 460.35 | .8271 |
| 2 | 07009 | 8 | 825 | 682.34 | 23.- | 3.18- | .8468 |
| 3 | 07009 | 8 | 625 | 529.28 | | .00 | .8468 |
| 4 | 07009 | 8 | 455 | 368.21 | 470 | 348.96 | .7753 |
| 5 | 07009 | 8 | 235 | 182.20 | 1,269 | 941.45 | .7471 |
| 6 | 07009 | 8 | 800 | 597.69 | 616 | 456.48 | .7445 |
| 7 | 07009 | 8 | 485 | 361.07 | 1,335 | 990.87 | .7428 |
| 8 | 07009 | 8 | 690✓ | 512,544✓ | 1,215✓ | 901.75✓ | .7424✓ |
| 9 | 07009 | 8 | 585 | 434.31✓ | 648✓ | 506.50✓ | .7630✓ |
| 10 | 07009 | 8 | 550 | 419.67 | 583 | 456.14 | .7730 |
| 11 | 07009 | 8 | 710 | 548.83 | 382 | 343.06 | .8167 |
| 12 | 07009 | 8 | 800 | 653.39 | | .26 | .8171 |
| PLANT TOTAL | | | 7,305 | 5,734.82 | 7,045 | 5,402.64 | 8.6257 |

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|----|----|----|----|----|----|----|----|----|----|
| 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 |
|----|----|----|----|----|----|----|----|----|----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|----------------------|-------|-----------|--------------------|------------------|-------------------|-----------------|-------------------|
| <i>Orimulsion</i> | | | | | | | |
| 1 | 07012 | 7 | 33,666 | 1,377,233.81 | | .00 | 40.9087 |
| 2 | 07012 | 7 | 33,652 | 1,376,661.09 | 28 | 3,781.77 | 40.9870 |
| 3 | 07012 | 7 | 23,323 | 955,940.28 | 1,294.- | 53,037.20- | 40.9870 |
| 4 | 07012 | 7 | 56,594 | 2,345,924.86 | 75,659 | 3,193,923.54 | 41.8883 |
| 5 | 07012 | 7 | 73,413 ✓ | 3,075,143.00 ✓ | 135.- | 77,767.40- | 40.9042 } ① |
| 6 | 07012 | 7 | 46,705 | 1,910,429.15 | | 213.75 | 40.9087 |
| 7 | 07012 | 7 | 33,679 | 1,377,765.62 | | .00 | 40.9087 |
| 8 | 07012 | 7 | 33,673 ✓ | 1,377,520.17 ✓ | | .00 | 40.9087 ✓ |
| 9 | 07012 | 7 | 33,647 ✓ | 1,376,456.54 ✓ | | .00 | 40.9087 ✓ |
| 10 | 07012 | 7 | 33,666 | 1,377,233.81 | | .00 | 40.9087 |
| 11 | 07012 | 7 | 33,658 | 1,376,906.54 | | .00 | 40.9087 |
| 12 | 07012 | 7 | 33,660 | 1,376,988.36 | | .00 | 40.9087 |
| PLANT TOTAL | | | 469,336 | 19,304,203.23 | 74,258 | 3,067,114.46 | 451.1277 |
| <i>Additonal</i> | | | | | | | |
| 1 | 07018 | 6 | 39 | 753.57 | 1.- | 19.32- | 19.3224 |
| 2 | 07018 | 6 | 38 | 734.25 | 1.- | 19.32- | 19.3224 |
| 3 | 07018 | 6 | 37 | 714.93 | | .00 | 19.3224 |
| 4 | 07018 | 6 | 41 | 792.21 | 1.- | 19.32- | 19.3222 |
| 5 | 07018 | 6 | 40 ✓ | 772.89 ✓ | | .00 | 19.3222 ✓ |
| 6 | 07018 | 6 | 40 | 772.89 | | .00 | 19.3222 |
| 7 | 07018 | 6 | 40 | 772.89 | | .00 | 19.3222 |
| 8 | 07018 | 6 | 40 ✓ | 772.89 ✓ | 1.- | 19.32- ✓ | 19.3223 ✓ |
| 9 | 07018 | 6 | 39 ✓ | 753.57 ✓ | | .00 | 19.3223 ✓ |
| 10 | 07018 | 6 | 39 | 753.57 | | .00 | 19.3223 |
| 11 | 07018 | 6 | 39 | 753.57 | | .00 | 19.3223 |
| 12 | 07018 | 6 | 39 | 753.57 | | .00 | 19.3223 |
| PLANT TOTAL | | | 471 | 9,100.80 | 4.- | 77.28- | 212.5455 |
| <i>GAS - Turbine</i> | | | | | | | |
| 1 | 08002 | 3 | | .00 | | .00 | .0000 |
| 2 | 08002 | 3 | | .00 | | .00 | .0000 |
| 3 | 08002 | 3 | | .00 | | .00 | .0000 |
| 4 | 08002 | 3 | 36,315 ✓ | 1,445,447.91 ✓ | 10,724 ✓ | 260,132.00 ✓ | 36.2588- } ② |
| 5 | 08002 | 3 | 29,936 ✓ | 1,049,186.01 ✓ | 40,856 ✓ | 988,471.57 ✓ | 29.1961- } ② |
| 6 | 08002 | 3 | 48,284 | 1,409,706.83 | 29,009 | 741,100.03 | 27.8267 |
| 7 | 08002 | 3 | 75,371 | 2,097,327.50 | 177 | 4,173.57 | 27.8168 |
| 8 | 08002 | 3 | 75,322 ✓ | 2,095,214.48 ✓ | 94 ✓ | 18,698.87 ✓ | 27.5342- } ③ |
| 9 | 08002 | 3 | 74,389 ✓ | 2,048,234.47 ✓ | 13 ✓ | 9,786.00 ✓ | 27.6608- } ③ |
| 10 | 08002 | 3 | 70,787 | 1,758,026.60 | 70,788.- | 1,809,658.08- | 148,368.5200- } ③ |
| 11 | 08002 | 3 | | 148,402.36 | | 148,402.36- | 148,368.5200- } ③ |
| 12 | 08002 | 3 | | .00 | | .00 | 148,368.5200- } ③ |
| PLANT TOTAL | | | 409,404 | 12,251,546.16 | 10,085 | 26,903.86 | 296,560.7466- } ③ |
| 1 | 08003 | 1 | | .00 | | .00 | .0000 |
| 2 | 08003 | 1 | | .00 | | .00 | .0000 |
| 3 | 08003 | 1 | | .00 | | .00 | .0000 |
| 4 | 08003 | 1 | 61,483 ✓ | 1,378,006.25 ✓ | | .00 | 22.4128 } ④ |
| 5 | 08003 | 1 | 55,179 ✓ | 1,236,715.96 ✓ | 4,947 ✓ | 73,215.16 ✓ | 21.7864 } ④ |
| 6 | 08003 | 1 | 53,292 | 1,161,042.63 | 14,477 | 206,326.53 | 20.1769 } ④ |
| 7 | 08003 | 1 | 67,822 | 1,368,438.55 | | .00 | 20.1769 } ④ |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | Avg. Unit Cost |
|-------------|-------|-------------------|--------------------|------------------|-------------------|-----------------|----------------|
| 8 | 08003 | 1 ⁴⁶⁰¹ | 67,788✓ | 1,367,752.53✓ | 19,842✓ | 287,101.50- | 12.8846 |
| 9 | 08003 | 1 | 27,070✓ | 432,916.98✓ | .00 | 15.9925 | |
| 10 | 08003 | 1 | 11,252 | 179,947.61 | 3,000 | 57,396.71 | 16.6534 |
| 11 | 08003 | 1 | 944.- | 15,720.82- | 1,862 | 43,456.36 | 30.2130 |
| 12 | 08003 | 1 | 918 | 27,735.54 | 918.- | 27,735.54- | 30.2130 |
| PLANT TOTAL | | | 343,860 | 7,136,835.23 | 43,210 | 639,760.74 | 166.2965 |

| | | | | | | |
|-------------|-------|---|-----|-----|-----|-------|
| 1 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 2 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 3 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 4 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 5 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 6 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 7 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 8 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 9 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 10 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 11 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| 12 | 08005 | 8 | .00 | .00 | .00 | .0000 |
| PLANT TOTAL | | | .00 | .00 | .00 | .0000 |

| | | | | | | | |
|-------------|-------|----------------------|-------|-----------|-----------|-----------|---------|
| 1 | 08006 | 6 ^{ADITIVE} | .00 | .00 | .00 | .0000 | |
| 2 | 08006 | 6 | .00 | .00 | .00 | .0000 | |
| 3 | 08006 | 6 | .00 | .00 | .00 | .0000 | |
| 4 | 08006 | 6 | 385✓ | 4,192.96✓ | .00 | 10.8908 | |
| 5 | 08006 | 6 | 385✓ | 4,192.96✓ | 55✓ | 972.25✓ | 11.7391 |
| 6 | 08006 | 6 | 440 | 5,165.21 | 440.- | 5,165.21- | 11.7391 |
| 7 | 08006 | 6 | .00 | .00 | .00 | 11.7391 | |
| 8 | 08006 | 6 | .00 | .00 | .00 | 11.7391 | |
| 9 | 08006 | 6 | .00 | .00 | .00 | 11.7391 | |
| 10 | 08006 | 6 | .00 | .00 | .00 | 11.7391 | |
| 11 | 08006 | 6 | .00 | .00 | .00 | 11.7391 | |
| 12 | 08006 | 6 | .00 | 12,364.00 | 12,364.00 | 11.7391 | |
| PLANT TOTAL | | | 1,210 | 25,915.13 | 385.- | 4,192.96- | 93.0646 |

| | | | | | | |
|-------------|-------|------------------|-----|------------|---------------|---------|
| 1 | 08007 | 4 ^{GAS} | .00 | .00 | .00 | .0000 |
| 2 | 08007 | 4 | .00 | .00 | .00 | .0000 |
| 3 | 08007 | 4 | .00 | .00 | .00 | .0000 |
| 4 | 08007 | 4 | .00 | 1,102,250✓ | 2,284,531.07✓ | 2.0726✓ |
| 5 | 08007 | 4 | .00 | 1,344,446✓ | 2,896,682.85✓ | 2.1546✓ |
| 6 | 08007 | 4 | .00 | 1,373,778 | 2,700,096.09 | 1.9655 |
| 7 | 08007 | 4 | .00 | 1,230,085 | 2,785,452.45 | 2.2644 |
| 8 | 08007 | 4 | .00 | 1,008,773✓ | 2,096,061.83✓ | 2.0778✓ |
| 9 | 08007 | 4 | .00 | 1,285,171✓ | 2,737,193.18✓ | 2.1298✓ |
| 10 | 08007 | 4 | .00 | 443,316 | 1,031,753.71 | 2.3274 |
| 11 | 08007 | 4 | .00 | .00 | .00 | 2.3274 |
| 12 | 08007 | 4 | .00 | .00 | .00 | 2.3274 |
| PLANT TOTAL | | | .00 | 7,787,819 | 16,531,771.18 | 17.3194 |

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 9

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-----------------|------------------|--------------------|------------------|-------------------|-----------------|----------------|
| 1 | 08008 | 2 | | .00 | | .00 | .0000 |
| 2 | 08008 | 2 | | .00 | | .00 | .0000 |
| 3 | 08008 | 2 | | .00 | | .00 | .0000 |
| 4 | 08008 | 2 | | .00 | | .00 | .0000 |
| 5 | 08008 | 2 | | .00 | | .00 | .0000 |
| 6 | 08008 | 2 | | .00 | | .00 | .0000 |
| 7 | 08008 | 2 | | .00 | | .00 | .0000 |
| 8 | 08008 | 2 | | .00 | | .00 | .0000 |
| 9 | 08008 | 2 | | .00 | | .00 | .0000 |
| 10 | 08008 | 2 | | .00 | | .00 | .0000 |
| 11 | 08008 | 2 | | .00 | | .00 | .0000 |
| 12 | 08008 | 2 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | 1,119.25- | | .00 | .0000 |
| | | | | 1,119.25- | | .00 | .0000 |
| 1 | 08014 | 6 <i>ADITIVE</i> | | .00 | | .00 | .0000 |
| 2 | 08014 | 6 | | .00 | | .00 | .0000 |
| 3 | 08014 | 6 | | .00 | | .00 | .0000 |
| 4 | 08014 | 6 | | 140.66 | | .00 | .0000 |
| 5 | 08014 | 6 | | 140.66 | | .00 | .0000 |
| 6 | 08014 | 6 | | 140.66 | | .00 | .0000 |
| 7 | 08014 | 6 | | .00 | | 140.66- | .0000 |
| 8 | 08014 | 6 | | .00 | | .00 | .0000 |
| 9 | 08014 | 6 | | .00 | | .00 | .0000 |
| 10 | 08014 | 6 | | .00 | | .00 | .0000 |
| 11 | 08014 | 6 | | .00 | | .00 | .0000 |
| 12 | 08014 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | 421.98 | | 140.66- | .0000 |
| | | | | | | 140.66- | .0000 |
| 1 | 08015 | 4 <i>GAS</i> | | .01- | | .00 | .0000 |
| 2 | 08015 | 4 | | .01- | | .00 | .0000 |
| 3 | 08015 | 4 | | .01- | | .00 | .0000 |
| 4 | 08015 | 4 | | .00 | 616,877✓ | 1,278,543.59✓ | 2,0726 |
| 5 | 08015 | 4 | | .00 | 864,248✓ | 1,862,069.85✓ | 2,1546 |
| 6 | 08015 | 4 | | .00 | 354,927 | 697,592.34 | 1,9655 |
| 7 | 08015 | 4 | | .00 | 158,882 | 359,778.60 | 2,2644 |
| 8 | 08015 | 4 | | .00 | 1,044,188✓ | 2,169,648.28✓ | 2,0778 |
| 9 | 08015 | 4 | | .01- | 149,534✓ | 318,481.70✓ | 2,1298 |
| 10 | 08015 | 4 | | .01- | | .00 | 2,1298 |
| 11 | 08015 | 4 | | .01- | | .00 | 2,1298 |
| 12 | 08015 | 4 | | .01- | | .00 | 2,1298 |
| PLANT TOTAL | | | | .07- | 3,188,636 | 6,686,114.36 | 16.9244 |
| | | | | | | | |
| 1 | 11003 <i>PM</i> | 3 <i>6204</i> | 138,926 | 3,928,163.94 | | .00 | 28.2752 |
| 2 | 11003 | 3 | 136,901 | 3,870,906.61 | | .00 | 28.2752 |
| 3 | 11003 | 3 | 135,167 | 3,815,543.72 | 9 | 7,099.63 | 28.2790 |
| 4 | 11003 | 3 | 155,823✓ | 4,706,637.60✓ | | .00 | 30.2050 |
| 5 | 11003 | 3 | 131,860✓ | 3,982,834.59✓ | 63,132✓ | 1,531,071.49✓ | 28.2776 |
| 6 | 11003 | 3 | 168,933 | 4,777,020.05 | | 728.46 | 28.2819 |
| 7 | 11003 | 3 | 164,332 | 4,646,747.48 | | 1,534.28 | 28.2859 |

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FD-350 (Rev. 1-24-79)

FLORIDA POWER AND LIGHT COMPANY
COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
APRIL 1991 TO MARCH 1991
AUDITOR: RAYMOND GRANT

PAGE 10

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|------------------|--------------------|------------------|-------------------|-----------------|----------------|
| 8 | 11003 | PCM | 163,934✓ | 4,635,270.76✓ | | .00 | 28.2752✓ |
| 9 | 11003 | 3 | 145,809✓ | 4,122,782.30✓ | | .00 | 28.2752✓ |
| 10 | 11003 | 3 | 145,102 | 4,102,791.72 | | .00 | 28.2752 |
| 11 | 11003 | 3 | 141,398 | 3,998,003.74 | | .00 | 28.2752 |
| 12 | 11003 | 3 | 140,335 | 3,968,003.73 | | .00 | 28.2752 |
| PLANT TOTAL | | | 1,768,518 | 50,554,706.24 | 63,141 | 1,540,433.86 | 312.9808 |
| | | Bunker C Grade 6 | | | | | |
| 1 | 11004 | PPM | 355,367 | 4,817,461.30 | 202,606 | 2,854,371.59 | 13.7495 |
| 2 | 11004 | 1 | 237,313 | 3,256,826.43 | 183,568 | 2,014,828.56 | 12.5253 |
| 3 | 11004 | 1 | 140,435 | 1,746,394.44 | 477,377 | 3,267,531.06 | 11.3528 |
| 4 | 11004 | 1 | 104,359✓ | 2,039,631.79✓ | 421,325✓ | 5,563,629.83✓ | 14.4636✓ |
| 5 | 11004 | 1 | 437,491✓ | 6,326,866.97✓ | 411,002✓ | 5,675,671.21✓ | 14.1457✓ |
| 6 | 11004 | 1 | 423,436 | 5,987,812.00 | 527,942 | 6,515,197.73 | 13.1420 |
| 7 | 11004 | 1 | 462,570 | 6,082,564.27 | 337,094 | 4,337,675.02 | 13.0291 |
| 8 | 11004 | 1 | 337,047✓ | 4,391,433.33✓ | 511,167✓ | 6,815,650.72✓ | 13.2126✓ |
| 9 | 11004 | 1 | 345,234✓ | 4,561,427.09✓ | 540,641✓ | 7,310,399.19✓ | 13.4012✓ |
| 10 | 11004 | 1 | 395,108 | 5,282,986.97 | 102,993 | 1,446,846.09 | 13.5110 |
| 11 | 11004 | 1 | 286,994 | 3,877,570.40 | 171,164 | 2,382,682.67 | 13.6640 |
| 12 | 11004 | 1 | 393,085 | 5,365,684.18 | 94,004 | 1,238,144.18 | 13.5577 |
| PLANT TOTAL | | Propane | 3,918,539 | 53,736,659.17 | 3,980,883 | 51,422,627.85 | 146.1968 |
| 1 | 11006 | 8 | 350 | 288.49 | | .00 | .8243 |
| 2 | 11006 | 8 | 250 | 206.07 | | .00 | .8243 |
| 3 | 11006 | 8 | 175 | 144.25 | 250 | 205.00 | .8218 |
| 4 | 11006 | 8 | 350 | 269.06 | | .00 | .7687 |
| 5 | 11006 | 8 | 320✓ | 246.00✓ | | .00 | .7687✓ |
| 6 | 11006 | 8 | 250 | 192.19 | | .00 | .7688 |
| 7 | 11006 | 8 | 175 | 134.53 | 250 | 185.50 | .7530 |
| 8 | 11006 | 8 | 375✓ | 282.37✓ | | .00 | .7530✓ |
| 9 | 11006 | 8 | 325✓ | 244.73✓ | | .00 | .7530✓ |
| 10 | 11006 | 8 | 255 | 192.02 | | .00 | .7530 |
| 11 | 11006 | 8 | 200 | 150.60 | | .00 | .7530 |
| 12 | 11006 | 8 | 150 | 112.95 | 250 | 216.75 | .8242 |
| PLANT TOTAL | | | 3,175 | 2,463.26 | 750 | 607.25 | 8.5416 |
| 1 | 11007 | 6 | | .00 | | .00 | .0000 |
| 2 | 11007 | 6 | | .00 | | .00 | .0000 |
| 3 | 11007 | 6 | | .00 | | .00 | .0000 |
| 4 | 11007 | 6 | | .00 | | .00 | .0000 |
| 5 | 11007 | 6 | | .00 | | .00 | .0000 |
| 6 | 11007 | 6 | | .00 | | .00 | .0000 |
| 7 | 11007 | 6 | | .00 | | .00 | .0000 |
| 8 | 11007 | 6 | | .00 | | .00 | .0000 |
| 9 | 11007 | 6 | | .00 | | .00 | .0000 |
| 10 | 11007 | 6 | | .00 | | .00 | .0000 |
| 11 | 11007 | 6 | | .00 | | .00 | .0000 |
| 12 | 11007 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

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FLORIDA POWER AND LIGHT COMPANY
COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
APRIL 1991 TO MARCH 1991
AUDITOR: RAYMOND GRANT

PAGE 11

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 1 | 11009 | 2 | 24,640 | 12,319.45 | | .00 | .5000 |
| 2 | 11009 | 2 | 24,221 | 12,109.96 | | .00 | .5000 |
| 3 | 11009 | 2 | 23,841 | 11,919.97 | 337 | 372.12 | .5084 |
| 4 | 11009 | 2 | 29,245✓ | 14,621.87✓ | | .00 | .5000 |
| 5 | 11009 | 2 | 29,143✓ | 14,570.87✓ | | .00 | .5000 |
| 6 | 11009 | 2 | 28,954 | 14,476.37 | | .00 | .5000 |
| 7 | 11009 | 2 | 28,843 | 14,420.87 | | .00 | .5000 |
| 8 | 11009 | 2 | 28,693✓ | 14,345.87✓ | | .00 | .5000 |
| 9 | 11009 | 2 | 28,442✓ | 14,220.37✓ | | .00 | .5000 |
| 10 | 11009 | 2 | 28,327 | 14,162.87 | | .00 | .5000 |
| 11 | 11009 | 2 | 27,480 | 13,739.39 | | .00 | .5000 |
| 12 | 11009 | 2 | 25,538 | 12,768.43 | | .00 | .5000 |
| PLANT TOTAL | | | 327,367 | 163,676.29 | 337 | 372.12 | 5.5082 |

| | | | | | | |
|-------------|-------|---|-----|-----|-----|-------|
| 1 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 2 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 3 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 4 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 5 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 6 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 7 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 8 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 9 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 10 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 11 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| 12 | 11015 | 6 | .00 | .00 | .00 | .0000 |
| PLANT TOTAL | | | .00 | .00 | .00 | .0000 |

| | | | | | | | |
|-------------|-------|----|---------|---------------|---------|--------------|----------|
| 1 | 12000 | PE | 93,463 | 2,535,257.98 | | .00 | 27.1258 |
| 2 | 12000 | | 93,204 | 2,528,232.40 | | .00 | 27.1258 |
| 3 | 12000 | | 93,524 | 2,536,912.65 | | .00 | 27.1258 |
| 4 | 12000 | | 18,024✓ | 537,543.92✓ | 1✓ | 512.40✓ | 31.0711 |
| 5 | 12000 | | 11,412✓ | 354,583.04✓ | 16,288✓ | 390,336.96✓ | 26.8924 |
| 6 | 12000 | | 14,692 | 395,103.42 | 10,069 | 243,693.61 | 25.7985 |
| 7 | 12000 | | 21,537 | 535,622.63 | 9,805 | 243,390.65 | 25.4934 |
| 8 | 12000 | | 31,183✓ | 794,939.84✓ | | 44.00✓ | 25.4948 |
| 9 | 12000 | | 29,649✓ | 755,894.84✓ | | .00 | 25.4948 |
| 10 | 12000 | | 24,852 | 633,596.36 | 69,571 | 1,778,630.93 | 25.5470 |
| 11 | 12000 | | 94,271 | 2,407,898.08 | 251.- | 144,720.82 | 27.1497 |
| 12 | 12000 | | 93,563 | 2,540,211.46 | | .00 | 27.1497 |
| PLANT TOTAL | | | 619,374 | 16,597,816.62 | 105,483 | 2,801,329.07 | 294.3191 |

| | | | | | | | |
|---|-------|----|----------|---------------|-----------|----------------|---------|
| 1 | 12001 | PE | 517,357 | 7,605,576.56 | 150,165 | 2,016,210.63 | 14.4142 |
| 2 | 12001 | | 555,173 | 8,002,367.69 | 1,987.- | 23,722.49- | 14.4231 |
| 3 | 12001 | | 418,490 | 6,033,107.32 | 120,812 | 1,732,994.65 | 14.4003 |
| 4 | 12001 | | 327,084✓ | 5,857,341.31✓ | 879,993✓ | 12,439,456.78✓ | 15.1579 |
| 5 | 12001 | | 432,526✓ | 6,554,895.99✓ | 978,299✓ | 14,325,189.79✓ | 14.7999 |
| 6 | 12001 | | 621,274 | 9,194,800.47 | 1,091,361 | 15,213,714.84 | 14.2520 |
| 7 | 12001 | | 825,367 | 11,763,150.49 | 422,996 | 6,321,813.95 | 14.4869 |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 12

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 8 | 12001 | 1 | 423,770✓ | 6,139,131.82✓ | 1,056,654✓ | 15,281,690.74✓ | 14.4694 |
| 9 | 12001 | 1 | 521,105✓ | 7,539,173.31✓ | 827,037✓ | 12,232,201.16✓ | 14.6656 |
| 10 | 12001 | 1 | 458,827 | 6,728,994.60 | 420,340 | 6,263,144.71 | 14.7778 |
| 11 | 12001 | 1 | 528,382 | 7,794,183.87 | 226,525 | 3,555,978.89 | 15.0352 |
| 12 | 12001 | 1 | 460,208 | 6,902,435.05 | 204,930 | 2,881,477.41 | 14.7096 |
| PLANT TOTAL | | | 6,089,563 | 90,115,158.48 | 6,377,125 | 92,240,151.06 | 160.8824 |
| 1 | 12002 | 8 | 735 | 612.58 | | .00 | .8334 |
| 2 | 12002 | 8 | 400 | 333.37 | 533 | 462.20 | .8527 |
| 3 | 12002 | 8 | 650 | 554.25 | 400 | 326.19 | .8385 |
| 4 | 12002 | 8 | 715 | 552.00 | 318 | 235.81 | .7626 |
| 5 | 12002 | 8 | 650✓ | 495.72✓ | | .00 | .7626✓ |
| 6 | 12002 | 8 | 285 | 217.36 | 576 | 427.61 | .7491 |
| 7 | 12002 | 8 | 525 | 393.28 | 517 | 383.47 | .7454 |
| 8 | 12002 | 8 | 750✓ | 559.08✓ | | .00 | .7454✓ |
| 9 | 12002 | 8 | 430✓ | 320.53✓ | 627✓ | 490.00✓ | .7668 |
| 10 | 12002 | 8 | 750 | 575.11 | | .00 | .7668 |
| 11 | 12002 | 8 | 400 | 306.72 | 562 | 461.63 | .7987 |
| 12 | 12002 | 8 | 570 | 455.27 | 585 | 507.37 | .8335 |
| PLANT TOTAL | | Additives | 6,860 | 5,375.27 | 4,118 | 3,294.28 | 8.6223 |
| 1 | 12003 | 6 | 165 | 2,813.25 | | .00 | 17.0500 |
| 2 | 12003 | 6 | 165 | 2,813.25 | | .00 | 17.0500 |
| 3 | 12003 | 6 | 165 | 2,813.25 | | .00 | 17.0500 |
| 4 | 12003 | 6 | 224 | 3,959.70 | | .00 | 17.6772 |
| 5 | 12003 | 6 | 224✓ | 3,959.70✓ | 55.✓ | 972.25✓ | 17.6772✓ |
| 6 | 12003 | 6 | 169 | 2,987.45 | | .00 | 17.6772 |
| 7 | 12003 | 6 | 169 | 2,987.45 | | .00 | 17.6772 |
| 8 | 12003 | 6 | 169✓ | 2,987.45✓ | | .00 | 17.6772✓ |
| 9 | 12003 | 6 | 169✓ | 2,987.45✓ | 169.✓ | 2,987.45✓ | 17.6772✓ |
| 10 | 12003 | 6 | | .00 | | .00 | 17.6772 |
| 11 | 12003 | 6 | | .00 | 165 | 2,813.25 | 17.0500 |
| 12 | 12003 | 6 | 165 | 2,813.25 | | .00 | 17.0500 |
| PLANT TOTAL | | | 1,784 | 31,122.20 | 59.✓ | 1,146.45- | 191.9405 |
| 1 | 12004 | 4 | | .00 | 4,222,440 | 7,839,234.32 | 1.8566 |
| 2 | 12004 | 4 | | .00 | 3,785,056 | 6,547,806.23 | 1.7299 |
| 3 | 12004 | 4 | | .00 | 3,938,254 | 6,976,766.61 | 1.7715 |
| 4 | 12004 | 4 | | .00 | 1,057,020✓ | 2,190,787.05✓ | 2.0726✓ |
| 5 | 12004 | 4 | | .00 | 1,027,100✓ | 2,212,943.44✓ | 2.1546✓ |
| 6 | 12004 | 4 | | .00 | 716,321 | 1,407,895.26 | 1.9633 |
| 7 | 12004 | 4 | | .00 | 803,021 | 1,818,392.07 | 2.2644 |
| 8 | 12004 | 4 | | .00 | 216,956✓ | 450,798.34✓ | 2.0778✓ |
| 9 | 12004 | 4 | | .00 | 467,343✓ | 995,360.21✓ | 2.1298✓ |
| 10 | 12004 | 4 | | .00 | 2,509,102 | 5,839,571.09 | 2.3274 |
| 11 | 12004 | 4 | | .00 | 2,562,988 | 5,829,303.49 | 2.2744 |
| 12 | 12004 | 4 | | .00 | 3,845,131 | 8,112,638.11 | 2.1098 |
| PLANT TOTAL | | | | .00 | 25,150,732 | 50,221,496.22 | 22.6245 |

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|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|------------|--------------------|------------------|-------------------|-----------------|----------------|
| 1 | 12005 | 2 | | .00 | | .00 | .0000 |
| 2 | 12005 | 2 | | .00 | | .00 | .0000 |
| 3 | 12005 | 2 | | .00 | | .00 | .0000 |
| 4 | 12005 | 2 | | .00 | | .00 | .0000 |
| 5 | 12005 | 2 | | .00 | | .00 | .0000 |
| 6 | 12005 | 2 | | .00 | | .00 | .0000 |
| 7 | 12005 | 2 | | .00 | | .00 | .0000 |
| 8 | 12005 | 2 | | .00 | | .00 | .0000 |
| 9 | 12005 | 2 | | .00 | | .00 | .0000 |
| 10 | 12005 | 2 | | .00 | | .00 | .0000 |
| 11 | 12005 | 2 | | .00 | | .00 | .0000 |
| 12 | 12005 | 2 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | 1,119.25- | | | .0000 |
| | | | | 1,119.25- | | | |
| 1 | 12011 | 6 ADDITIVE | 330 | 5,827.33 | | .00 | 17.6586 |
| 2 | 12011 | 6 | 330 | 5,827.33 | | .00 | 17.6586 |
| 3 | 12011 | 6 | 330 | 5,827.33 | | .00 | 17.6586 |
| 4 | 12011 | 6 | 744 | 13,137.98 | 29.- | 512.10- | 17.6586 |
| 5 | 12011 | 6 | 715✓ | 12,625.88✓ | | .00✓ | 17.6586✓ |
| 6 | 12011 | 6 | 715 | 12,625.88 | | .00 | 17.6586 |
| 7 | 12011 | 6 | 715 | 12,625.88 | | .00 | 17.6586 |
| 8 | 12011 | 6 | 715✓ | 12,625.88✓ | | .00✓ | 17.6586✓ |
| 9 | 12011 | 6 | 715✓ | 12,625.88✓ | 385.✓ | 6,798.55-✓ | 17.6586✓ |
| 10 | 12011 | 6 | 330 | 5,827.33 | | .00 | 17.6586 |
| 11 | 12011 | 6 | 330 | 5,827.33 | | .00 | 17.6586 |
| 12 | 12011 | 6 | 330 | 5,827.33 | | .00 | 17.6586 |
| PLANT TOTAL | | | 6,299 | 111,231.36 | 414.- | 7,310.65- | 194.2443 |
| | | | | | | | |
| 1 | 12012 | GAS | | .00 | 49,672 | 92,219.30 | 1.8566 |
| 2 | 12012 | 4 | | .00 | 21,377 | 36,980.29 | 1.7299 |
| 3 | 12012 | 4 | | .00 | 80,265 | 142,192.50 | 1.7715 |
| 4 | 12012 | 4 | | .00 | 280,485✓ | 581,335.17✓ | 2.0724✓ |
| 5 | 12012 | 4 | | .00 | 622,496✓ | 1,341,201.87✓ | 2.1546✓ |
| 6 | 12012 | 4 | | .00 | 457,060 | 898,329.95 | 1.9655 |
| 7 | 12012 | 4 | | .00 | 193,688 | 438,594.66 | 2.2644 |
| 8 | 12012 | 4 | | .00 | 313,664✓ | 651,741.41✓ | 2.0778✓ |
| 9 | 12012 | 4 | | .00 | 126,542✓ | 269,512.69✓ | 2.1298✓ |
| 10 | 12012 | 4 | | .00 | 164,283 | 382,344.86 | 2.3274 |
| 11 | 12012 | 4 | | .00 | 138,959 | 316,050.71 | 2.2744 |
| 12 | 12012 | 4 | | .00 | 102,759 | 216,805.76 | 2.1098 |
| PLANT TOTAL | | | | .00 | 2,551,250 | 5,367,309.17 | 22.6243 |
| | | | | | | | |
| 1 | 12020 | 6 ADDITIVE | 2,929 | 25,628.75 | 420.- | 2,045.24- | 9.3996 |
| 2 | 12020 | 6 | 2,509 | 23,583.51 | 540.- | 5,076.00- | 9.3994 |
| 3 | 12020 | 6 | 1,969 | 18,507.51 | 127.- | 1,193.72- | 9.3995 |
| 11 | 12020 | 6 | | .00 | 3,500 | 30,625.00 | 8.7500 |
| 12 | 12020 | 6 | 3,500 | 30,625.00 | 571.- | 4,995.25- | 8.7500 |
| PLANT TOTAL | | | 10,907 | 98,344.77 | 1,842 | 17,313.79 | 36.9485 |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 1 | 13000 | 6 | | .00 | | .00 | .0000 |
| 2 | 13000 | 6 | | .00 | | .00 | .0000 |
| 3 | 13000 | 6 | | .00 | | .00 | .0000 |
| 4 | 13000 | 6 | | .00 | | .00 | .0000 |
| 5 | 13000 | 6 | | .00 | | .00 | .0000 |
| 6 | 13000 | 6 | | .00 | | .00 | .0000 |
| 7 | 13000 | 6 | | .00 | | .00 | .0000 |
| 8 | 13000 | 6 | | .00 | | .00 | .0000 |
| 9 | 13000 | 6 | | .00 | | .00 | .0000 |
| 10 | 13000 | 6 | | .00 | | .00 | .0000 |
| 11 | 13000 | 6 | | .00 | | .00 | .0000 |
| 12 | 13000 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

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| 1 | 13001 | PCU | 22 | SILICATE | | | |
|-------------|-------|-----|--------|-----------|-----------|---------------|---------|
| 2 | 13001 | | 22 | | | | |
| 3 | 13001 | | 22 | | | | |
| 4 | 13001 | | 22 | | | | |
| 5 | 13001 | | 22 | | | | |
| 6 | 13001 | | 22 | | | | |
| 7 | 13001 | | 22 | | | | |
| 8 | 13001 | | 22 | | | | |
| 9 | 13001 | | 22 | | | | |
| 10 | 13001 | | 22 | | | | |
| 11 | 13001 | | 22 | | | | |
| 12 | 13001 | | 22 | | | | |
| 1 | 13001 | | 4 | GAS | | | |
| 2 | 13001 | | 4 | | | | |
| 3 | 13001 | | 4 | | | | |
| 4 | 13001 | | 4 | | | | |
| 5 | 13001 | | 4 | | | | |
| 6 | 13001 | | 4 | | | | |
| 7 | 13001 | | 4 | | | | |
| 8 | 13001 | | 4 | | | | |
| 9 | 13001 | | 4 | | | | |
| 10 | 13001 | | 4 | | | | |
| 11 | 13001 | | 4 | | | | |
| 12 | 13001 | | 4 | | | | |
| PLANT TOTAL | | | 60,260 | 34,433.22 | 8,934,828 | 18,820,529.35 | 29.4736 |

| 1 | 13007 | PCU | 1 | FB oil | | | |
|---|-------|-----|---|--------|--|--|--|
| 2 | 13007 | | 1 | | | | |
| 3 | 13007 | | 1 | | | | |
| 4 | 13007 | | 1 | | | | |
| 5 | 13007 | | 1 | | | | |
| 6 | 13007 | | 1 | | | | |
| 7 | 13007 | | 1 | | | | |
| 8 | 13007 | | 1 | | | | |
| 9 | 13007 | | 1 | | | | |

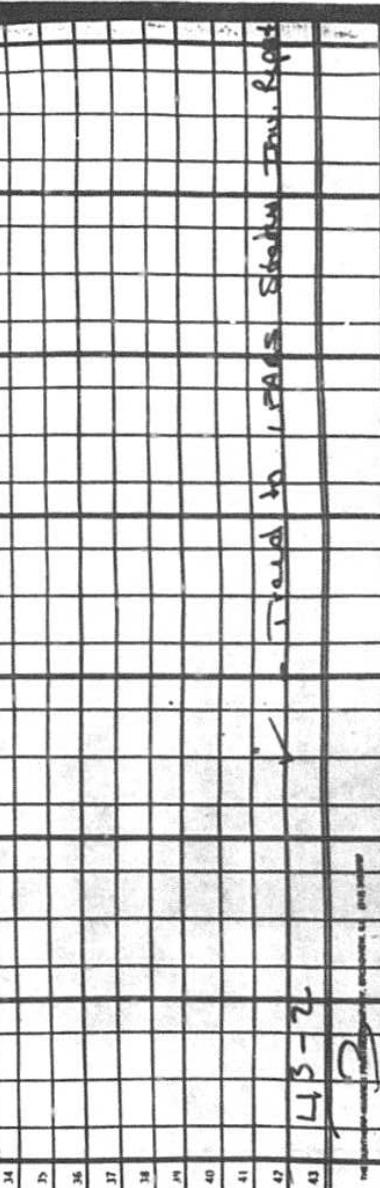
FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 15

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|---------------------|-------------------|---------------------|----------------|
| 10 | 13007 | ACF | 16601 ^v | 488,041 | 6,425,872.43 | 181,246 | 2,606,594.60 |
| 11 | 13007 | I | 451,017 | 6,083,168.30 | 469,450 | 6,754,992.97 | 13.9474 |
| 12 | 13007 | I | 684,016 | 9,512,202.90 | 121,106 | 1,880,115.57 | 14.1498 |
| PLANT TOTAL | | | 5,722,797 | 84,871,974.92 | 3,872,725 | 51,591,339.84 | 157.4795 |
| 1 | 13009 | 8 | Refuge | 300 | 243.61 | .00 | .8120 |
| 2 | 13009 | 8 | 200- | 162.40 | .00 | .8120 | |
| 3 | 13009 | 8 | 120 | 97.44 | 300 | 260.10 | .8513 |
| 4 | 13009 | 8 | 360 | 273.74 | .00 | .7604 | |
| 5 | 13009 | 8 | 290 ^v | 220.51 ^v | .00 | .7604 | |
| 6 | 13009 | 8 | 190 | 144.47 | 320 | 237.44 | .7488 |
| 7 | 13009 | 8 | 375 | 280.82 | .00 | .7489 | |
| 8 | 13009 | 8 | 275 ^v | 205.94 ^v | .00 | .7489 ^v | |
| 9 | 13009 | 8 | 145 ^v | 108.58 ^v | 328 ^v | 256.50 ^v | .7718 |
| 10 | 13009 | 8 | 370 | 283.58 | .00 | .7718 | |
| 11 | 13009 | 8 | 230 | 177.53 | 370 | 309.69 | .8120 |
| 12 | 13009 | 8 | 425 | 345.12 | .00 | .8120 | |
| PLANT TOTAL | | | 3,280 | 2,545.74 | 1,318 | 1,063.73 | 8.5984 |
| 1 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 2 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 3 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 4 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 5 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 6 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 7 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 8 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 9 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 10 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 11 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| 12 | 13018 | 6 | .00 | .00 | .00 | .0000 | |
| PLANT TOTAL | | | .00 | .00 | .00 | .0000 | |
| 1 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 2 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 3 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 4 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 5 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 6 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 7 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 8 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 9 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 10 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 11 | 14000 | N | .00 | .00 | .00 | .0000 | |
| 12 | 14000 | N | .00 | .00 | .00 | .0000 | |
| PLANT TOTAL | | | .00 | .00 | .00 | .0000 | |
| 1 | 14003 | I | .00 | .00 | .00 | .0000 | |
| 2 | 14003 | I | .00 | .00 | .00 | .0000 | |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 16

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 3 | 14003 | 1 | | .00 | | .00 | .0000 |
| 4 | 14003 | 1 | | .00 | | .00 | .0000 |
| 5 | 14003 | 1 | | .00 | | .00 | .0000 |
| 6 | 14003 | 1 | | .00 | | .00 | .0000 |
| 7 | 14003 | 1 | | .00 | | .00 | .0000 |
| 8 | 14003 | 1 | | .00 | | .00 | .0000 |
| 9 | 14003 | 1 | | .00 | | .00 | .0000 |
| 10 | 14003 | 1 | | .00 | | .00 | .0000 |
| 11 | 14003 | 1 | | .00 | | .00 | .0000 |
| 12 | 14003 | 1 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 14005 | 8 | | .00 | | .00 | .0000 |
| 2 | 14005 | 8 | | .00 | | .00 | .0000 |
| 3 | 14005 | 8 | | .00 | | .00 | .0000 |
| 4 | 14005 | 8 | | .00 | | .00 | .0000 |
| 5 | 14005 | 8 | | .00 | | .00 | .0000 |
| 6 | 14005 | 8 | | .00 | | .00 | .0000 |
| 7 | 14005 | 8 | | .00 | | .00 | .0000 |
| 8 | 14005 | 8 | | .00 | | .00 | .0000 |
| 9 | 14005 | 8 | | .00 | | .00 | .0000 |
| 10 | 14005 | 8 | | .00 | | .00 | .0000 |
| 11 | 14005 | 8 | | .00 | | .00 | .0000 |
| 12 | 14005 | 8 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 14007 | 4 | | .00 | | .00 | .0000 |
| 2 | 14007 | 4 | | .00 | | .00 | .0000 |
| 3 | 14007 | 4 | | .00 | | .00 | .0000 |
| 4 | 14007 | 4 | | .00 | | .00 | .0000 |
| 5 | 14007 | 4 | | .00 | | .00 | .0000 |
| 6 | 14007 | 4 | | .00 | | .00 | .0000 |
| 7 | 14007 | 4 | | .00 | | .00 | .0000 |
| 8 | 14007 | 4 | | .00 | | .00 | .0000 |
| 9 | 14007 | 4 | | .00 | | .00 | .0000 |
| 10 | 14007 | 4 | | .00 | | .00 | .0000 |
| 11 | 14007 | 4 | | .00 | | .00 | .0000 |
| 12 | 14007 | 4 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

CONFIDENTIAL

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|---|-------|---|----------|------------|---------|------------|--------|
| 1 | 14008 | 2 | 155,496 | 122,378.47 | 22,371 | 12,623.42 | .7590 |
| 2 | 14008 | 2 | 172,407 | 130,857.72 | | 85.44- | .7585 |
| 3 | 14008 | 2 | 165,888 | 125,827.56 | | .00 | .7585 |
| 4 | 14008 | 2 | 69,485✓ | 43,979.43✓ | | .51-✓ | .6329✓ |
| 5 | 14008 | 2 | 68,580✓ | 43,406.12✓ | | .00 | .6329✓ |
| 6 | 14008 | 2 | 63,591 | 40,248.45 | 7,437 | 5,121.56 | .6388 |
| 7 | 14008 | 2 | 58,765 | 37,492.77 | 44,914 | 32,095.91 | .6712 |
| 8 | 14008 | 2 | 58,975✓ | 39,583.73✓ | 66,134✓ | 39,155.84✓ | .6294✓ |
| 9 | 14008 | 2 | 106,239✓ | 66,863.39✓ | 77,952✓ | 78,098.61✓ | .7870✓ |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 17

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-----------|--------------|--------------------|------------------|-------------------|-----------------|----------------|
| 10 | 14008 P,N | 2 DISTILLATE | 171,285 | 134,804.73 | | .00 | .7370 |
| 11 | 14008 | 2 | 166,221 | 130,819.26 | | .00 | .7870 |
| 12 | 14008 | 2 | 161,168 | 126,842.45 | | .00 | .7870 |
| PLANT TOTAL | | | 1,418,100 | 1,043,104.28 | 218,808 | 167,009.39 | 7.8423 |

| | | | | | | | |
|-------------|-------|---|--|-----|--|-----|-------|
| 1 | 15000 | N | | .00 | | .00 | .0000 |
| 2 | 15000 | N | | .00 | | .00 | .0000 |
| 3 | 15000 | N | | .00 | | .00 | .0000 |
| 4 | 15000 | N | | .00 | | .00 | .0000 |
| 5 | 15000 | N | | .00 | | .00 | .0000 |
| 6 | 15000 | N | | .00 | | .00 | .0000 |
| 7 | 15000 | N | | .00 | | .00 | .0000 |
| 8 | 15000 | N | | .00 | | .00 | .0000 |
| 9 | 15000 | N | | .00 | | .00 | .0000 |
| 10 | 15000 | N | | .00 | | .00 | .0000 |
| 11 | 15000 | N | | .00 | | .00 | .0000 |
| 12 | 15000 | N | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

| | | | | | | | |
|-------------|-----------|--------------|-----------|--------------|--------|-----------|--------|
| 1 | 15004 PSL | 2 DISTILLATE | 119,986 | 84,605.04 | 7,457 | 4,201.89 | .6968 |
| 2 | 15004 | 2 | 124,704 | 86,898.30 | | .00 | .6968 |
| 3 | 15004 | 2 | 122,363 | 85,267.00 | | .00 | .6968 |
| 4 | 15004 | 2 | 123,856✓ | 87,805.21✓ | | .00 | .7089✓ |
| 5 | 15004 | 2 | 122,455✓ | 86,811.99✓ | | .00 | .7089✓ |
| 6 | 15004 | 2 | 120,848 | 85,672.73 | | .00 | .7089 |
| 7 | 15004 | 2 | 118,998 | 84,361.21 | 7,426 | 4,470.57 | .7026 |
| 8 | 15004 | 2 | 121,612✓ | 85,450.64✓ | | .00 | .7026✓ |
| 9 | 15004 | 2 | 120,345✓ | 84,560.38✓ | | .00 | .7026✓ |
| 10 | 15004 | 2 | 118,246 | 83,085.52 | 20,299 | 14,654.34 | .7055 |
| 11 | 15004 | 2 | 123,831 | 87,359.52 | | .98.05- | .7047 |
| 12 | 15004 | 2 | 115,517 | 81,402.74 | 7,435 | 5,293.70 | .7051 |
| PLANT TOTAL | | | 1,452,761 | 1,023,280.28 | 42,617 | 28,522.45 | 7.7354 |

| | | | | | | | |
|-------------|-----------|----------|------------|----------------|------------|----------------|----------|
| 1 | 17002 PSL | 1 FG OIL | 996,262 | 14,536,468.44 | 736,278 | 10,097,285.41 | 14.2183 |
| 2 | 17002 | 1 | 1,526,053 | 21,689,914.53 | 434,172 | 5,823,019.66 | 14.0356 |
| 3 | 17002 | 1 | 1,710,348 | 24,005,975.03 | | 35,536.83 | 14.0565 |
| 4 | 17002 | 1 | 1,198,254✓ | 27,113,446.20✓ | 230,637✓ | 3,464,053.29✓ | 21.3995✓ |
| 5 | 17002 | 1 | 906,735✓ | 19,385,809.73✓ | 1,165,482✓ | 16,448,792.69✓ | 17.2929✓ |
| 6 | 17002 | 1 | 1,651,826 | 28,564,830.88 | 971,389 | 13,827,258.75 | 16.1604 |
| 7 | 17002 | 1 | 1,686,058 | 27,247,297.95 | 918,104 | 12,813,674.42 | 15.3834 |
| 8 | 17002 | 1 | 1,586,719✓ | 24,409,198.00✓ | 763,766✓ | 10,659,334.66✓ | 14.9197✓ |
| 9 | 17002 | 1 | 1,230,987✓ | 18,355,834.20✓ | 867,928✓ | 11,954,875.51✓ | 14.4411✓ |
| 10 | 17002 | 1 | 1,057,063 | 15,249,984.33 | 1,198,971 | 17,214,174.43 | 14.3899 |
| 11 | 17002 | 1 | 1,460,414 | 21,003,281.80 | 219,125 | 3,432,036.99 | 14.5488 |
| 12 | 17002 | 1 | 1,183,485 | 17,202,283.74 | 218,735 | 3,253,186.44 | 14.5879 |
| PLANT TOTAL | | | 16,194,204 | 258,764,324.83 | 7,724,587 | 109,023,229.08 | 170.8461 |

| | | | | | | | |
|---|-------|---|--|-----|--|-----|-------|
| 1 | 17004 | S | | .00 | | .00 | .0000 |
| 2 | 17004 | S | | .00 | | .00 | .0000 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 18

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 3 | 17004 | 8 | | .00 | | .00 | .0000 |
| 4 | 17004 | 8 | | .00 | | .00 | .0000 |
| 5 | 17004 | 8 | | .00 | | .00 | .0000 |
| 6 | 17004 | 8 | | .00 | | .00 | .0000 |
| 7 | 17004 | 8 | | .00 | | .00 | .0000 |
| 8 | 17004 | 8 | | .00 | | .00 | .0000 |
| 9 | 17004 | 8 | | .00 | | .00 | .0000 |
| 10 | 17004 | 8 | | .00 | | .00 | .0000 |
| 11 | 17004 | 8 | | .00 | | .00 | .0000 |
| 12 | 17004 | 8 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

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|-------------|-------|---|--|-----|--|-----|-------|
| 1 | 17005 | 6 | | .00 | | .00 | .0000 |
| 2 | 17005 | 6 | | .00 | | .00 | .0000 |
| 3 | 17005 | 6 | | .00 | | .00 | .0000 |
| 4 | 17005 | 6 | | .00 | | .00 | .0000 |
| 5 | 17005 | 6 | | .00 | | .00 | .0000 |
| 6 | 17005 | 6 | | .00 | | .00 | .0000 |
| 7 | 17005 | 6 | | .00 | | .00 | .0000 |
| 8 | 17005 | 6 | | .00 | | .00 | .0000 |
| 9 | 17005 | 6 | | .00 | | .00 | .0000 |
| 10 | 17005 | 6 | | .00 | | .00 | .0000 |
| 11 | 17005 | 6 | | .00 | | .00 | .0000 |
| 12 | 17005 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

| | | | | | | | | |
|-------------|-------|-----|---------------|-----------|--------------|---------|------------|--------|
| 1 | 17007 | AMT | 20 DISTILLATE | 112,734 | 72,868.07 | 52,377 | 31,606.21 | .6328 |
| 2 | 17007 | 22 | | 144,471 | 91,414.29 | 1 | 2,547.77- | .6151 |
| 3 | 17007 | 22 | | 129,220 | 79,484.82 | | | .6151 |
| 4 | 17007 | 22 | | 132,634✓ | 102,435.60✓ | | .00 | .6151 |
| 5 | 17007 | 22 | | 109,583✓ | 84,632.90✓ | 50,040✓ | 29,301.99✓ | .7723✓ |
| 6 | 17007 | 22 | | 124,062 | 88,552.33 | 52,043 | 29,120.15 | .7138✓ |
| 7 | 17007 | 22 | | 145,935 | 97,513.03 | | .00 | .6682 |
| 8 | 17007 | 22 | | 114,690✓ | 76,635.28✓ | 51,910✓ | 32,270.45✓ | .6682 |
| 9 | 17007 | 22 | | 136,567✓ | 87,273.27✓ | | .00 | .6537 |
| 10 | 17007 | 22 | | 105,449 | 68,931.56 | 50,927 | 33,664.47 | .6537 |
| 11 | 17007 | 22 | | 131,172 | 86,060.04 | | .00 | .6561 |
| 12 | 17007 | 22 | | 100,832 | 66,154.42 | 51,715 | 32,447.65 | .6464 |
| PLANT TOTAL | | | | 1,487,349 | 1,003,955.61 | 309,013 | 183,863.15 | 7.3050 |

| | | | | | | | |
|---|-------|---|--|-----|--|-----|-------|
| 1 | 17013 | 6 | | .00 | | .00 | .0000 |
| 2 | 17013 | 6 | | .00 | | .00 | .0000 |
| 3 | 17013 | 6 | | .00 | | .00 | .0000 |
| 4 | 17013 | 6 | | .00 | | .00 | .0000 |
| 5 | 17013 | 6 | | .00 | | .00 | .0000 |
| 6 | 17013 | 6 | | .00 | | .00 | .0000 |
| 7 | 17013 | 6 | | .00 | | .00 | .0000 |
| 8 | 17013 | 6 | | .00 | | .00 | .0000 |
| 9 | 17013 | 6 | | .00 | | .00 | .0000 |

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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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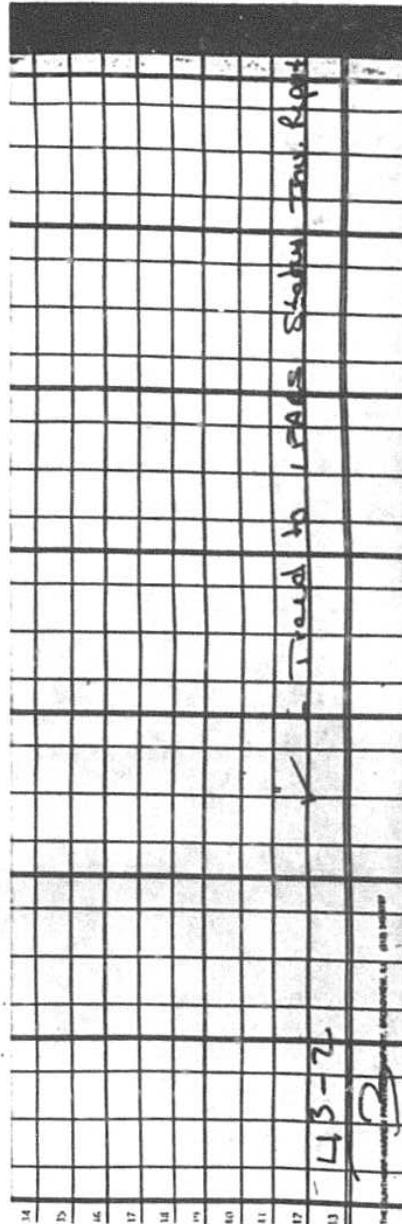
| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|--------------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 10 | 17013 | 6 | | .00 | | .00 | .0000 |
| 11 | 17013 | 6 | | .00 | | .00 | .0000 |
| 12 | 17013 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

| | | | | | | | |
|--------------------|-------|---|--|-----|--|-----|-------|
| 1 | 17021 | 6 | | .00 | | .00 | .0000 |
| 2 | 17021 | 6 | | .00 | | .00 | .0000 |
| 3 | 17021 | 6 | | .00 | | .00 | .0000 |
| 4 | 17021 | 6 | | .00 | | .00 | .0000 |
| 5 | 17021 | 6 | | .00 | | .00 | .0000 |
| 6 | 17021 | 6 | | .00 | | .00 | .0000 |
| 7 | 17021 | 6 | | .00 | | .00 | .0000 |
| 8 | 17021 | 6 | | .00 | | .00 | .0000 |
| 9 | 17021 | 6 | | .00 | | .00 | .0000 |
| 10 | 17021 | 6 | | .00 | | .00 | .0000 |
| 11 | 17021 | 6 | | .00 | | .00 | .0000 |
| 12 | 17021 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

| | | | | | | | |
|--------------------|-------|------------|--------|-----------|--------|----------|----------|
| 1 | 18001 | 6 Additive | 15 | 265.15 | 4.- | 70.70- | 17.6773 |
| 2 | 18001 | 6 | 11 | 194.45 | 1.- | 17.68- | 17.6770 |
| 3 | 18001 | 6 | 10 | 176.77 | | .00 | 17.6770 |
| 4 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 5 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 6 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 7 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 8 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 9 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 10 | 18001 | 6 | 20 | 353.54 | | .00 | 17.6770 |
| 11 | 18001 | 6 | 20 | 353.54 | 5.- | 88.39- | 17.6767 |
| 12 | 18001 | 6 | 15 | 265.15 | | .00 | 17.6767 |
| 1 | 18001 | 8 | 1,290 | 903.21 | 475 | 356.25 | .7136 |
| 2 | 18001 | 8 | 1,340 | 956.19 | 560 | 420.00 | .7243 |
| 3 | 18001 | 8 | 1,440 | 1,043.01 | 589 | 412.37 | .7173 |
| 4 | 18001 | 8 | 1,580 | 1,291.59 | 735 | 588.08 | .8120 |
| 5 | 18001 | 8 | 1,540 | 1,250.41 | 1,310 | 917.08 | .7605 |
| 6 | 18001 | 8 | 1,470 | 1,117.97 | 2,569 | 1,798.44 | .7221 |
| 7 | 18001 | 8 | 1,330 | 960.34 | 1,340 | 938.07 | .7110 |
| 8 | 18001 | 8 | 1,380 | 981.20 | 940 | 658.00 | .7066 |
| 9 | 18001 | 8 | 930 | 657.09 | 1,280 | 896.07 | .7028 |
| 10 | 18001 | 8 | 1,200 | 843.34 | 1,260 | 881.65 | .7012 |
| 11 | 18001 | 8 | 1,460 | 1,024.12 | 710 | 496.65 | .7008 |
| 12 | 18001 | 8 | 1,100 | 770.90 | 1,401 | 980.21 | .7002 |
| PLANT TOTAL | | | 16,271 | 15,529.21 | 13,159 | 9,166.10 | 220.0957 |

| | | | | | | | |
|---|-------|------------------|--------|-----------|--------|-----------|-------|
| 1 | 18003 | Amk 2 Distillate | 83,818 | 50,955.34 | 29,997 | 16,955.20 | .5967 |
| 2 | 18003 | 2 | 78,891 | 47,072.26 | 34,328 | 20,227.03 | .5944 |
| 3 | 18003 | 2 | 91,382 | 54,319.78 | 8,214 | 4,008.76 | .5857 |
| 4 | 18003 | 2 | 78,339 | 41,702.36 | | .00 | .5323 |

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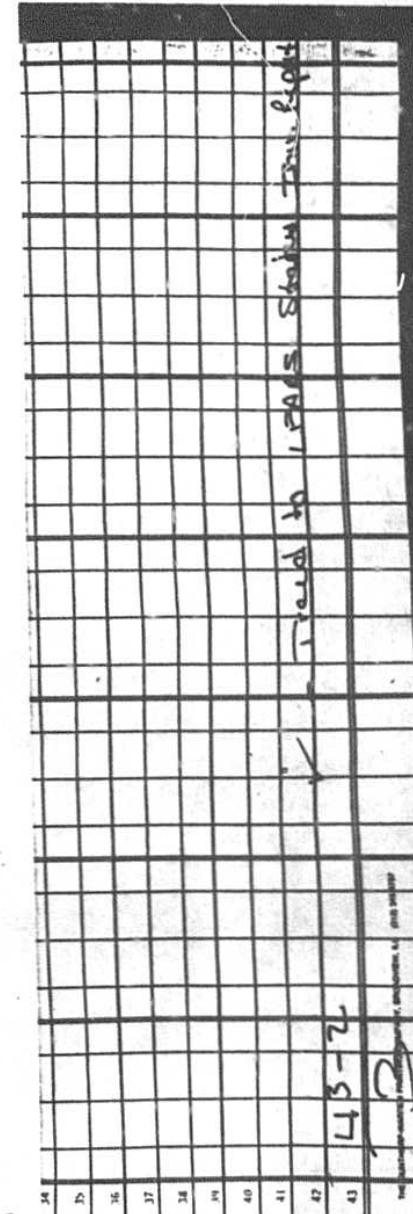


FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 5 | 18003 | 2 | 77,712✓ | 41,368.59✓ | | .00 | .5323✓ |
| 6 | 18003 | 2 | 76,925 | 40,949.64 | 6,701.- | 3,567.16- | .5323 |
| 7 | 18003 | 2 | 70,001 | 37,263.76✓ | | .00 | .5323 |
| 8 | 18003 | 2 | 69,559✓ | 37,028.47✓ | | .00✓ | .5323✓ |
| 9 | 18003 | 2 | 69,291✓ | 36,885.81✓ | | .00 | .5323✓ |
| 10 | 18003 | 2 | 69,092 | 36,779.87✓ | | .00 | .5323 |
| 11 | 18003 | 2 | 58,845 | 31,325.08 | 29,107 | 22,143.44 | .6079 |
| 12 | 18003 | 2 | 84,682 | 51,480.59 | | .00 | .6079 |
| PLANT TOTAL | | | 908,537 | 507,131.55 | 94,945 | 59,767.27 | 6.1110 |
| 1 | 18009 | Par | 830,203 | 14,678,479.22 | 118,737 | 2,068,712.56 | 17.6483 |
| 2 | 18009 | 1 | 892,104 | 15,740,626.55 | 160,250 | 2,760,882.02 | 17.5811 |
| 3 | 18009 | 1 | 952,844 | 16,751,498.08 | 160,937 | 2,249,972.83 | 17.0603 |
| 4 | 18009 | 1 | 1,188,455✓ | 28,815,354.23✓ | 101,141✓ | 1,382,004.98✓ | 23.4161✓ |
| 5 | 18009 | 1 | 1,091,187✓ | 25,551,380.49✓ | 239,961✓ | 3,793,898.88✓ | 22.0451✓ |
| 6 | 18009 | 1 | 1,102,291 | 24,300,110.84 | 460,535 | 6,623,519.55 | 19.7870 |
| 7 | 18009 | 1 | 1,284,479 | 25,415,780.08 | | 10,031.42 | 19.7946 |
| 8 | 18009 | 1 | 912,402✓ | 18,060,677.88✓ | 266,858✓ | 4,200,627.19✓ | 18.8774✓ |
| 9 | 18009 | 1 | 946,717✓ | 17,871,509.24✓ | 442,565✓ | 6,836,352.03✓ | 17.7846✓ |
| 10 | 18009 | 1 | 1,013,955 | 18,031,209.56 | | 13,902.21 | 17.7968 |
| 11 | 18009 | 1 | 756,320 | 13,458,303.62 | 189 | 27,067.64 | 17.8258 |
| 12 | 18009 | 1 | 861,292 | 12,144,568.74 | 239,466 | 4,134,976.30 | 17.6806 |
| 1 | 18009 | 4 | .00 | 1,272,139 | 2,361,808.74 | | 1.8566 |
| 2 | 18009 | 4 | .00 | 1,718,240 | 2,972,400.56 | | 1.7299 |
| 3 | 18009 | 4 | .00 | 1,700,383 | 3,012,293.10 | | 1.7715 |
| 4 | 18009 | 4 | .00 | 1,917,233✓ | 3,973,670.54✓ | | 2.0726✓ |
| 5 | 18009 | 4 | .00 | 1,878,035✓ | 4,046,329.70✓ | | 2.1546✓ |
| 6 | 18009 | 4 | .00 | 2,721,206 | 5,348,402.50 | | 1.9655 |
| 7 | 18009 | 4 | .00 | 2,397,629 | 5,429,284.62 | | 2.2644 |
| 8 | 18009 | 4 | .00 | 2,936,508✓ | 6,101,573.23✓ | | 2.0778✓ |
| 9 | 18009 | 4 | .00 | 3,679,853✓ | 7,837,453.96✓ | | 2.1298✓ |
| 10 | 18009 | 4 | .00 | 1,946,471 | 4,530,129.01 | | 2.3274 |
| 11 | 18009 | 4 | .00 | 1,757,230 | 3,996,673.79 | | 2.2744 |
| 12 | 18009 | 4 | .00 | 2,114,876 | 4,462,064.78 | | 2.1098 |
| PLANT TOTAL | | | 11,652.249 | 230,819,504.53 | 28,230,442 | 88,174,032.14 | 249.9222 |
| 1 | 18010 | 6 | .00 | | .00 | .0000 | |
| 2 | 18010 | 6 | .00 | | .00 | .0000 | |
| 3 | 18010 | 6 | .00 | | .00 | .0000 | |
| 4 | 18010 | 6 | .00 | | .00 | .0000 | |
| 5 | 18010 | 6 | .00 | | .00 | .0000 | |
| 6 | 18010 | 6 | .00 | | .00 | .0000 | |
| 7 | 18010 | 6 | .00 | | .00 | .0000 | |
| 8 | 18010 | 6 | .00 | | .00 | .0000 | |
| 9 | 18010 | 6 | .00 | | .00 | .0000 | |
| 10 | 18010 | 6 | .00 | | .00 | .0000 | |
| 11 | 18010 | 6 | .00 | | .00 | .0000 | |
| 12 | 18010 | 6 | .00 | | .00 | .0000 | |
| PLANT TOTAL | | | | | | | |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 1 | 26001 | App | 1460 ^d | 309,135 | 4,636,927.04 | 120,150 | 1,387,133.83 |
| 2 | 26001 | 1 | 379,324 | 5,322,929.92 | | | 14.0328 |
| 3 | 26001 | 1 | 318,572 | 4,468,966.00 | 99,513 | 1,417,636.91 | 14.0292 |
| 4 | 26001 | 1 | 252,597✓ | 4,241,902.56✓ | 382,996✓ | 1,255,318.69✓ | 14.0799 |
| 5 | 26001 | 1 | 300,912✓ | 4,496,390.33✓ | 398,571✓ | 5,793,406.92✓ | 14.9423✓ |
| 6 | 26001 | 1 | 271,241* | 3,992,743.84 | 630,139 | 8,760,850.37 | 14.7106✓ |
| 7 | 26001 | 1 | 556,124 | 7,861,122.95 | 421,293 | 5,057,946.63 | 14.1490 |
| 8 | 26001 | 1 | 672,499* | 9,575,209.41✓ | 200,000✓ | 2,903,380.43✓ | 14.3021✓ |
| 9 | 26001 | 1 | 563,967✓ | 8,052,290.92✓ | 191,572✓ | 2,920,045.14✓ | 14.5225✓ |
| 10 | 26001 | 1 | 486,450 | 7,067,497.86 | 168,506 | 2,419,181.67 | 14.4845 |
| 11 | 26001 | 1 | 469,595 | 6,801,826.84 | 2,000 | 61,075.63 | 14.5525 |
| 12 | 26001 | 1 | 346,055 | 4,063,503.32 | 69,664.- | 984,731.27- | 11.1392 |
| 1 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 2 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 3 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 4 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 5 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 6 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 7 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 8 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 9 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 10 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 11 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| 12 | 26001 | 2 | .00 | | | .00 | 11.1392 |
| PLANT TOTAL | | | 4,926,471 | 70,581,310.99 | 2,545,076 | 35,989,922.08 | 291.7163 |
| 1 | 26003 | 8 Refuse | 390 | 322.09 | | .00 | .8259 |
| 2 | 26003 | 8 | 320 | 264.28 | | .00 | .8259 |
| 3 | 26003 | 8 | 230 | 189.95 | | .00 | .8259 |
| 4 | 26003 | 8 | 145 | 115.70 | 323 | 233.42 | .7460 |
| 5 | 26003 | 8 | 300✓ | 223.80✓ | | | |
| 6 | 26003 | 8 | 150 | 111.90 | 335 | 248.57 | .7460✓ |
| 7 | 26003 | 8 | 305 | 226.69 | | .07 | .7432 |
| 8 | 26003 | 8 | 200 | 148.70 | 311 | 230.61 | .7435 |
| 9 | 26003 | 8 | 295 | 218.98 | | .00 | .7423 |
| 10 | 26003 | 8 | 175 | 129.90 | 286 | 223.89 | .7674 |
| 11 | 26003 | 8 | 300 | 230.23 | | .00 | .7674 |
| 12 | 26003 | 8 | 195 | 149.65 | 279 | 241.81 | .8259 |
| PLANT TOTAL | | | 3,005 | 2,331.87 | 1,534 | 1,178.37 | 8.4758 |
| 1 | 26004 | 6 | .00 | | | .00 | .0000 |
| 2 | 26004 | 6 | .00 | | | .00 | .0000 |
| 3 | 26004 | 6 | .00 | | | .00 | .0000 |
| 4 | 26004 | 6 | .00 | | | .00 | .0000 |
| 5 | 26004 | 6 | .00 | | | .00 | .0000 |
| 6 | 26004 | 6 | .00 | | | .00 | .0000 |
| 7 | 26004 | 6 | .00 | | | .00 | .0000 |
| 8 | 26004 | 6 | .00 | | | .00 | .0000 |
| 9 | 26004 | 6 | .00 | | | .00 | .0000 |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 22

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | Avg. Unit Cost |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 10 | 26004 | 6 | | .00 | | .00 | .0000 |
| 11 | 26004 | 6 | | .00 | | .00 | .0000 |
| 12 | 26004 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

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| | | | | | | | |
|-------------|-------|---|--|-----|------------|---------------|---------|
| 1 | 26005 | 4 | | .00 | 480,828 | 892,688.44 | 1.8566 |
| 2 | 26005 | 4 | | .00 | 419,551 | 725,785.47 | 1.7299 |
| 3 | 26005 | 4 | | .00 | 602,519 | 1,067,385.31 | 1.7715 |
| 4 | 26005 | 4 | | .00 | 1,958,977✓ | 4,060,189.44✓ | 2.0726✓ |
| 5 | 26005 | 4 | | .00 | 1,338,626✓ | 2,884,143.34✓ | 2.1546✓ |
| 6 | 26005 | 4 | | .00 | 1,543,781 | 3,034,229.00 | 1.9655 |
| 7 | 26005 | 4 | | .00 | 1,858,222 | 4,207,830.37 | 2.2644 |
| 8 | 26005 | 4 | | .00 | 2,114,154✓ | 4,392,858.95✓ | 2.0778✓ |
| 9 | 26005 | 4 | | .00 | 2,063,415✓ | 4,394,719.04✓ | 2.1298✓ |
| 10 | 26005 | 4 | | .00 | 1,912,366 | 4,450,754.57 | 2.3274 |
| 11 | 26005 | 4 | | .00 | 837,927 | 1,705,795.41 | 2.2744 |
| 12 | 26005 | 4 | | .00 | 438,571 | 925,317.71 | 2.1098 |
| PLANT TOTAL | | | | .00 | 15,568,937 | 32,941,697.05 | 22.6245 |

| | | | | | | | |
|-------------|-------|---|--|-----|--|-----|-------|
| 1 | 26006 | 2 | | .00 | | .00 | .0000 |
| 2 | 26006 | 2 | | .00 | | .00 | .0000 |
| 3 | 26006 | 2 | | .00 | | .00 | .0000 |
| 4 | 26006 | 2 | | .00 | | .00 | .0000 |
| 5 | 26006 | 2 | | .00 | | .00 | .0000 |
| 6 | 26006 | 2 | | .00 | | .00 | .0000 |
| 7 | 26006 | 2 | | .00 | | .00 | .0000 |
| 8 | 26006 | 2 | | .00 | | .00 | .0000 |
| 9 | 26006 | 2 | | .00 | | .00 | .0000 |
| 10 | 26006 | 2 | | .00 | | .00 | .0000 |
| 11 | 26006 | 2 | | .00 | | .00 | .0000 |
| 12 | 26006 | 2 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

| | | | | | | | |
|-------------|-------|---|--|-----|--|-----|-------|
| 1 | 26012 | 6 | | .00 | | .00 | .0000 |
| 2 | 26012 | 6 | | .00 | | .00 | .0000 |
| 3 | 26012 | 6 | | .00 | | .00 | .0000 |
| 4 | 26012 | 6 | | .00 | | .00 | .0000 |
| 5 | 26012 | 6 | | .00 | | .00 | .0000 |
| 6 | 26012 | 6 | | .00 | | .00 | .0000 |
| 7 | 26012 | 6 | | .00 | | .00 | .0000 |
| 8 | 26012 | 6 | | .00 | | .00 | .0000 |
| 9 | 26012 | 6 | | .00 | | .00 | .0000 |
| 10 | 26012 | 6 | | .00 | | .00 | .0000 |
| 11 | 26012 | 6 | | .00 | | .00 | .0000 |
| 12 | 26012 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

DISTILLATE

| | | | | | | | |
|---|-------|---|--------|-----------|--------|-----------|-------|
| 1 | 27002 | 2 | 32,933 | 22,828.76 | 978.- | 1,142.51- | .6786 |
| 2 | 27002 | 2 | 31,955 | 21,686.25 | 12,373 | 8,218.39 | .6746 |

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

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| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | AVG. UNIT COST |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 3 | 27002 | 2 | 27,525 | 18,569.07 | 17,216 | 10,754.54 | .6554 |
| 7 | 27002 | 2 | | .00 | 26,349 | 17,663.91 | .6704 |
| 8 | 27002 | 2 | 25,962 ✓ | 17,404.47 ✓ | 5,055 ✓ | 3,425.71 ✓ | .6716 |
| 9 | 27002 | 2 | 30,610 ✓ | 20,556.56 ✓ | 6,546 ✓ | 4,411.76 ✓ | .6720 |
| 10 | 27002 | 2 | 29,536 | 19,849.36 | 7,340 | 5,299.77 | .6820 |
| 11 | 27002 | 2 | 28,301 | 19,299.81 | 8,547 | 6,566.11 | .7020 |
| 12 | 27002 | 2 | 31,953 | 22,429.58 | 7,074 | 4,623.18 | .6932 |
| PLANT TOTAL | | | 238,775 | 162,623.86 | 89,322 | 59,820.86 | 5.4066 |
| 1 | 27006 | 5 Colk | 63,294 | 3,245,183.21 | 4,249 | 297,010.85 | 52.4435 |
| 2 | 27005 | 5 | 71,241 | 3,731,788.35 | 9,265 | 340,298.08 | 53.0654 |
| 3 | 27006 | 5 | 75,689 | 4,016,463.81 | 16,762 | 932,875.87 | 53.5347 |
| 7 | 27006 | 5 | | .00 | 57,414 | 2,647,832.15 | 46.1182 |
| 8 | 27006 | 5 | 50,990 ✓ | 2,345,852.99 ✓ | 25,144 ✓ | 1,210,053.12 ✓ | 46.7059 |
| 9 | 27006 | 5 | 55,007 ✓ | 2,574,013.63 ✓ | 26,120 ✓ | 1,272,208.01 ✓ | 47.4099 |
| 10 | 27006 | 5 | 55,256 | 2,619,670.99 | 23,835 | 1,230,714.41 | 48.6830 |
| 11 | 27006 | 5 | 60,233 | 2,932,962.26 | 17,511 | 963,503.94 | 50.1192 |
| 12 | 27006 | 5 | 56,008 | 2,807,080.65 | 8,431 | 496,832.85 | 51.2720 |
| PLANT TOTAL | | | 487,718 | 24,273,015.89 | 188,731 | 9,591,329.28 | 398.0799 |
| 1 | 27014 | 5 | | .00 | | .00 | .0000 |
| 2 | 27014 | 5 | | .00 | | .00 | .0000 |
| 3 | 27014 | 5 | | .00 | | .00 | .0000 |
| 7 | 27014 | 5 | | .00 | | .00 | .0000 |
| 8 | 27014 | 5 | | .00 | | .00 | .0000 |
| 9 | 27014 | 5 | | .00 | | .00 | .0000 |
| 10 | 27014 | 5 | | .00 | | .00 | .0000 |
| 11 | 27014 | 5 | | .00 | | .00 | .0000 |
| 12 | 27014 | 5 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 49006 | 2 | | .00 | | .00 | .0000 |
| 2 | 49006 | 2 | | .00 | | .00 | .0000 |
| 3 | 49006 | 2 | | .00 | | .00 | .0000 |
| 4 | 49006 | 2 | | .00 | | .00 | .0000 |
| 5 | 49006 | 2 | | .00 | | .00 | .0000 |
| 6 | 49006 | 2 | | .00 | | .00 | .0000 |
| 7 | 49006 | 2 | | .00 | | .00 | .0000 |
| 8 | 49006 | 2 | | .00 | | .00 | .0000 |
| 9 | 49006 | 2 | | .00 | | .00 | .0000 |
| 10 | 49006 | 2 | | .00 | | .00 | .0000 |
| 11 | 49006 | 2 | | .00 | | .00 | .0000 |
| 12 | 49006 | 2 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |
| 1 | 50002 | 6 | | .00 | | .00 | .0000 |
| 2 | 50002 | 6 | | .00 | | .00 | .0000 |
| 3 | 50002 | 6 | | .00 | | .00 | .0000 |
| 4 | 50002 | 6 | | .00 | | .00 | .0000 |

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|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1991 TO MARCH 1991
 AUDITOR: RAYMOND GRANT

PAGE 24

| MONTH | PLANT | FUEL TYPE | BEGINNING QUANTITY | BEGINNING AMOUNT | RECEIPTS QUANTITY | RECEIPTS AMOUNT | Avg. Unit Cost |
|-------------|-------|-----------|--------------------|------------------|-------------------|-----------------|----------------|
| 5 | 50002 | 6 | | .00 | | .00 | .0000 |
| 6 | 50002 | 6 | | .00 | | .00 | .0000 |
| 7 | 50002 | 6 | | .00 | | .00 | .0000 |
| 8 | 50002 | 6 | | .00 | | .00 | .0000 |
| 9 | 50002 | 6 | | .00 | | .00 | .0000 |
| 10 | 50002 | 6 | | .00 | | .00 | .0000 |
| 11 | 50002 | 6 | | .00 | | .00 | .0000 |
| 12 | 50002 | 6 | | .00 | | .00 | .0000 |
| PLANT TOTAL | | | | .00 | | .00 | .0000 |

| | | | | | | | |
|-------------|-------|------------------|---------|------------|---------|------------|--------|
| 1 | 50003 | SCRAP DISTILLATE | 84,929 | 57,466.77 | | .00 | .6766 |
| 2 | 50003 | 2 | 67,477 | 45,659.29 | 49,884 | 28,516.44 | .6320 |
| 3 | 50003 | 2 | 80,667 | 50,984.62 | | .00 | .6320 |
| 4 | 50003 | 2 | 60,627 | 47,726.41 | 12,717 | 7,325.48 | .7506 |
| 5 | 50003 | 2 | 41,658✓ | 31,268.23✓ | 32,533✓ | 18,920.62✓ | .6765✓ |
| 6 | 50003 | 2 | 62,193 | 45,996.31 | 41,291 | 23,933.79 | .6758 |
| 7 | 50003 | 2 | 66,629 | 45,023.49 | 18,152 | 10,930.66 | .6600 |
| 8 | 50003 | 2 | 60,131✓ | 39,685.15✓ | 9,863✓ | 6,059.59✓ | .6536✓ |
| 9 | 50003 | 2 | 59,994✓ | 39,209.34✓ | 34,364✓ | 22,256.63✓ | .6514✓ |
| 10 | 50003 | 2 | 68,113 | 44,370.37 | | 45.78 | .6521 |
| 11 | 50003 | 2 | 58,195 | 37,889.80 | 49,451 | 35,322.61 | .6807 |
| 12 | 50003 | 2 | 90,099 | 61,329.29 | 10,719 | 6,888.11 | .6766 |
| PLANT TOTAL | | | 800,622 | 546,609.07 | 258,974 | 160,199.71 | 7.3413 |

| | | | | | | | |
|-------------|-------|---|-----------|---------------|---------|---------------|----------|
| 1 | 50008 | 5 | 81,407 | 3,337,727.63 | 58,107 | 2,485,969.74 | 41.7427 |
| 2 | 50008 | 5 | 74,332 | 3,094,695.02 | 50,376 | 2,255,805.83 | 42.9042 |
| 3 | 50008 | 5 | 63,088 | 2,699,060.25 | 49,032 | 2,181,557.57 | 43.5303 |
| 4 | 50008 | 5 | 80,866✓ | 3,523,105.57✓ | 87,700✓ | 3,883,539.23✓ | 43.9391✓ |
| 5 | 50008 | 5 | 104,826✓ | 4,596,324.64✓ | 83,630✓ | 3,579,268.94✓ | 43.3820✓ |
| 6 | 50008 | 5 | 129,308 | 5,612,030.81 | 61,430 | 2,654,237.05 | 43.3383 |
| 7 | 50008 | 5 | 126,376 | 5,466,703.92 | 54,958 | 2,332,862.39 | 43.0122 |
| 8 | 50008 | 5 | 113,163✓ | 4,859,250.08✓ | 92,087✓ | 3,479,382.60✓ | 40.6267✓ |
| 9 | 50008 | 5 | 134,180✓ | 5,441,214.26✓ | 55,320✓ | 2,160,591.11✓ | 40.1151✓ |
| 10 | 50008 | 5 | 123,043 | 4,725,860.82 | 55,922 | 2,380,774.88 | 40.8272 |
| 11 | 50008 | 5 | 115,242 | 4,703,634.14 | 64,554 | 2,585,081.56 | 40.5388 |
| 12 | 50008 | 5 | 115,345 | 4,674,200.25 | 33,545 | 1,453,740.21 | 41.1023 |
| PLANT TOTAL | | | 1,261,376 | 52,933,807.39 | 746,661 | 31,432,811.09 | 463.9567 |

| GRAND TOTALS | | | 69,294,553 | 1,118,663,945.22 | 164,937,724 | 770,960,087.94 | 290,703,860- |
|--------------|--|--|------------|------------------|-------------|----------------|--------------|
|--------------|--|--|------------|------------------|-------------|----------------|--------------|

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 |