



VIA AIRBORNE EXPRESS

July 5, 1995

Ms. Blanca S. Bayó, Director
Division of Records and Reporting
Florida Public Service Commission
Betty Easley Conference Center
Room 110
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

**Re: Florida Power & Light Company's Request
for Confidential Classification --
Fuel and Purchased Power Cost Recovery
Clause and Generating Performance
Incentive Factor, Docket No. 950001-EI**

Dear Ms. Bayó:

Enclosed please find an original and fifteen copies of FPL's "Request for Confidential Classification" regarding certain materials obtained by the Commission Staff during its audit of FPL's fuel and purchased power cost recovery clause and generating performance incentive factor covering the period April 1, 1994, through March 31, 1995, inclusive. This filing is being made by FPL pursuant to Rule 25-22.006, F.A.C.

Please note that only the original filing contains Attachments A, C, E and G. Attachments A, C, E and G contain confidential information and have been placed in a sealed envelope marked "Confidential" and, therefore, should be handled as confidential information in accordance with Rule 25-22.006, F.A.C. The other fifteen copies do not include Attachments A, C, E and G and thus do not require special handling.

Please also note that, due to the size of certain spreadsheets and Staff workpapers submitted herewith, FPL is unable to comply with the size-of-paper specification of Rule 25-22.009(1), F.A.C.

MAIL ROOM

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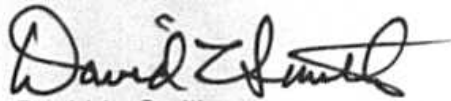
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06404 JUL -6 95

Ms. Blanca S. Bayó
July 5, 1995
Page 2

An additional copy of this transmittal letter is also enclosed, which I would appreciate having date-stamped as "filed" and returned to me in the accompanying, postage-paid envelope. If you have any questions regarding this filing, please call me at (305) 552-3924.

Very truly yours,

A handwritten signature in black ink, appearing to read "David L. Smith". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

David L. Smith
Senior Attorney

DLS:plm

Enclosures

FPC

1995 Federal No. 1

TWC 3/3/95

FPC

KY 5/17/95

RC
3/26/95

PAGE 3 OF 3

[Redacted]

DEC. 22, 1994

DEC. 30, 1994

JAN. 6, 1995

1995 AUDIT REPORTS

[Redacted]

JAN. 19, 1995 ✓

FEB. 1, 1995

FEB. 9, 1995

FEB. 15, 1995 ⊕

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Exec Report No 1 1995 10

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Fuel and Purchased Power Cost)
Recovery Clause and Generating)
Performance Incentive Factor)

Docket No. 950001-EI

REQUEST FOR CONFIDENTIAL CLASSIFICATION

Pursuant to Rule 25-22.006, F.A.C., and §366.093, F.S. (1993), Florida Power & Light Company ("FPL") hereby files with the Florida Public Service Commission ("Commission") this "Request for Confidential Classification" ("Request") of certain materials obtained by the Staff as part of its recent fuel audit of FPL. In support of this Request, FPL states as follows:

1. This filing is being made on behalf of FPL, whose principal place of business is 9250 West Flagler Street, Miami, Florida 33174.

2. Service in this docket is to be made, and communications in this proceeding should be addressed, to the following individuals:

William G. Walker, III
Vice President
Florida Power & Light Company
9250 West Flagler Street
Miami, Florida 33174
(305) 552-4981

David L. Smith
Law Department
Florida Power & Light Company
9250 West Flagler Street, #6514
Miami, Florida 33174
(305) 552-3924

3. The Staff has completed its fuel audit of FPL's records covering the twelve months ended March 31, 1995. During the audit, the Staff requested access to

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FPSC-RECORDS/REPORTING

confidential information relating to FPL's internal audits, its purchases of fuel oil and natural gas, its purchases (indirectly, through Georgia Power Company) of coal and rail transportation service to Scherer Unit #4, and information concerning bids and other contractual data. FPL seeks confidential treatment of these documents and of Staff's workpapers derived from these documents. These materials are intended to be and are treated by FPL as confidential; they have not been publicly disclosed; and they have been circulated internally at FPL to only a select few employees of FPL on a "need to know" basis.

4. During the course of the fuel audit, FPL has filed several Notices of Intent dated February 24, March 7, March 16, May 30 and June 6, 1995, to temporarily preserve the confidential nature of the documents contained in Attachments A, C, E and G (identified below) to this Request. The audit exit conference was held on June 15, 1995; under Rule 25-22.006(3)(c), F.A.C., FPL thus has 21 days therefrom, or until July 6, 1995, to file this Request "[t]o maintain continued confidential handling of the material..."

5. Appended to this Request and incorporated herein by reference are the following documents:

- | | |
|--------------|---|
| Attachment A | A highlighted copy of FPL documents, and Staff's notes and workpapers, related to FPL internal audits. This Attachment is to be considered confidential. Only a single copy is being provided to the Commission in a sealed envelope marked "Confidential." |
| Attachment B | A redacted copy of Attachment A on which the highlighted internal audit information has been masked. |

- Attachment C A highlighted copy of FPL documents, and Staff's notes and workpapers, related to FPL purchases of fuel oil. This Attachment is to be considered confidential. Only a single copy is being provided to the Commission in the sealed envelope marked "Confidential."
- Attachment D A redacted copy of Attachment C on which the highlighted fuel oil information has been masked.
- Attachment E A highlighted copy of FPL documents, and Staff's notes and workpapers, related to FPL purchases of natural gas, and coal and rail transportation to Scherer Unit #4 purchased by Georgia Power Company. This Attachment is to be considered confidential. Only a single copy is being provided to the Commission in the sealed envelope marked "Confidential."
- Attachment F A redacted copy of Attachment E on which the highlighted natural gas, coal and rail transportation information has been masked.
- Attachment G A highlighted copy of FPL documents, and Staff's notes and workpapers, related to FPL bids and other contractual data. This Attachment is to be considered confidential. Only a single copy is being provided to the Commission in the sealed envelope marked "Confidential."
- Attachment H A redacted copy of Attachment G on which the highlighted bidding and contractual information has been masked.
- Attachment I A line-by-line justification matrix for treating Attachments A, C, E and G confidential and providing for declassification dates.
- Attachment J An Affidavit of Rene Silva in support of the confidential nature of the internal audit, fuel oil, natural gas, coal, rail transportation, and bidding and contractual information.

6. FPL seeks confidential classification of the internal audit information, and associated Staff notes and workpapers derived therefrom, which are identified and highlighted on Attachment A, pursuant to §366.093(3)(b), F.S. (1993), which provides that

"[i]nternal auditing controls and reports of internal auditors" are considered proprietary confidential business information. The information comprising Attachment A consists of a list of FPL's 1994 and 1995 (through February 15, 1995) internal audit reports, and Staff notes summarizing several of the internal audit reports. The latter (Staff notes) would clearly impart to a viewer of them much of the same sensitive information as a review of the audits themselves. The Commission has previously afforded confidential treatment to similar Staff notes derived from FPL internal audit reports:

The material in Attachment A was obtained from FPL in response to Commission Staff's document request. The work papers were compiled by Commission Staff from reports of FPL's internal auditors and the auditors' supporting work papers. The information in Attachment A is intended to be and is treated by FPL as confidential, ...this information has not been publicly disclosed, and... it has been circulated to a select few FPL employees on a need to know basis only. All of the material in Attachment A and the corresponding work papers [were] extracted from an internal audit, and accordingly, [satisfy] the definition of proprietary confidential information, pursuant to Section 366.093(3)(b), Florida Statutes, therefore, confidential status is granted.

94 FPSC 8:64, 65. See Also 93 FPSC 11:119, 120. The vast majority of the other information in Attachment A -- the list of FPL's internal audits conducted during 1994 and early 1995 -- is irrelevant to issues in this Docket, but is also obviously derived from the internal audits and, in addition, would constitute a veritable "hit list" for current and potential litigants against FPL.

7. By this Request, FPL also seeks, pursuant to §366.093(3)(d) and (e), F.S. (1993), confidential classification of the (i) fuel oil, natural gas, coal and rail transportation

pricing information, (ii) information concerning FPL's letting and evaluation of bids, plus other contractual data, and (iii) associated Staff notes and workpapers derived therefrom, which are identified and highlighted in Attachments C, E and G. The referenced statutory subsections provide that the following are considered proprietary confidential business information:

- (d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms.
- (e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.

8. To establish that material is proprietary confidential business information under §366.093(3)(d) or (e), F.S. (1993), a utility must demonstrate that (i) the information constitutes either contractual data or data related to competitive interests, and (ii) the disclosure of the data would impair the efforts of the utility to contract for goods or services on favorable terms, or impair the competitive business of the provider(s) of the information. The Commission has previously recognized that this latter requirement does not necessitate a showing of actual impairment or the more demanding standard of actual adverse results; instead, it must simply be shown that disclosure is "reasonably likely" to impair a utility's contracting for goods or services on favorable terms or impair the competitive business of the provider(s) of the information. See 87 FPSC 1:48, 50 and 52, and 94 FPSC 10:87, 88.

9. The prices which FPL pays for fuel oil and natural gas, and for coal and rail transportation (to Scherer Unit #4) through Georgia Power Company are established by contract and, hence, are contractual data; similarly, bidding information and related contractual data fit squarely within the definition in §366.093(3)(d), F.S. (1993). Therefore, the first standard of the two-pronged test has been met. The second standard of the test is met by the Affidavit of Rene Silva (Attachment J hereto). As set forth in Mr. Silva's Affidavit, the disclosure of the prices for which FPL purchases fuel oil, natural gas, coal and rail transportation could impair FPL's ability to contract in the future for these fuels and services on terms most favorable to FPL's customers, and could disadvantage the fuel oil, natural gas, coal and rail transportation vendors by revealing to their competitors information on the nature of the vendors' business operations and production costs. In addition, the fuel oil, natural gas, coal and rail transportation contracts, as well as the FPL/Georgia Power Company ownership contract for Scherer Unit #4 (plus Georgia Power Company's own underlying contracts for coal and rail transportation) provide that the terms of the contracts will be kept confidential. Moreover, the Commission has routinely granted confidential treatment for this same type of fuel oil, coal and rail transportation information in FPL's monthly fuel reports, FPSC Form 423 (natural gas prices are not reported on Form 423). As Mr. Silva further states, FPL's significant presence in the construction market makes it likely that FPL will be able to obtain prices and terms for construction services not available to other buyers of construction services. Without confidential classification of successful bidders' prices and cost breakdowns, FPL may experience a narrowing of the number of bids and of bid

proposals. As a result of this narrowing, the range of bids would most likely converge on the last awarded price (if reported), thereby eliminating the probability that one bidder will substantially underbid the other bidders. Consequently, public disclosure is reasonably likely to impair FPL's ability to obtain future price concessions from bidders without any offsetting benefit to its customers.

10. In addition, the bidding and related contractual information should be kept confidential under §366.093(3)(e), F.S. (1993). That subsection provides, in pertinent part, that "[i]nformation relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information" should be kept confidential. Attachment G is comprised, in part, of sensitive pricing information, bid analyses and cost breakdowns for certain types of services and materials from various bidders. Disclosure of a successful bidder's business data may give an unfair advantage to competitors whose pricing data are not disclosed. Furthermore, disclosure of FPL's methodologies for analyzing evaluating and awarding bid contracts may put FPL itself -- and ultimately its customers -- at a competitive disadvantage in obtaining services (e.g., construction) and goods on favorable terms.

11. A redacted copy of Attachment C (Attachment D) and a line-by-line justification matrix (Attachment I) for the highlighting on Attachment C and the redactions on Attachment D are appended hereto.

12. A redacted copy of Attachment E (Attachment F) and a line-by-line justification matrix (again, Attachment I) for the highlighting on Attachment E and the redactions on Attachment F are appended hereto.

13. A redacted copy of Attachment G (Attachment H) and a line-by-line justification matrix (again, Attachment I) for the highlighting on Attachment G and the redactions on Attachment H are appended hereto.

14. In applying the statutory standards delineated above in paragraph 8, the Commission is not required to weigh the merits of public disclosure relative to the interests of utility customers. The issue presented to the Commission, by this FPL Request, is whether the information sought to be protected fits within the statutory definitions of proprietary confidential business information, as set forth in §366.093(3), F.S. (1993). If the information is found by the Commission to fit within the statutory definitions, then it should be classified as confidential, be treated in accordance with Rule 25-22.006, F.A.C., and be exempt from §119.07(1), F.S. (1993).

15. FPL requests that the internal audit information (Attachment A) not be declassified for a period of at least eighteen months. The confidential material (Attachment A) should be returned to FPL when the Commission no longer needs the information to conduct its business, in accordance with §366.093(4), F.S. (1993), and Rule 25-22.006(8)(b), F.A.C. If such material is not so returned to FPL within eighteen

months, FPL will seek from the Commission, pursuant to Rule 25-22.006(8)(c), F.A.C., an extension of the period of confidential classification and treatment for Attachment A.

16. FPL requests that the fuel oil pricing information (Attachment C) not be declassified for a period of at least twenty-four months. This is the maximum period of time during which FPL fuel oil contracts are in effect. Disclosure prior to the identified date of declassification could impair FPL's ability in the future to negotiate favorable fuel oil contracts, to the detriment of FPL's customers. FPL asserts that good cause thus exists for protection of this information from disclosure beyond the 18-month period specified in §366.093(4), F.S. (1993), and Rule 25-22.006(8), F.A.C. The confidential material (Attachment C) should be returned to FPL when the Commission no longer needs the information to conduct its business, in accordance with §366.093(4), F.S. (1993), and Rule 25-22.006(8)(b), F.A.C..

17. FPL requests that the natural gas pricing information in Attachment E not be declassified until August 31, 2010. FPL's natural gas contract provides that the confidentiality requirement shall apply during the contract term, which runs until February 28, 2010. Disclosure prior to the sought date of declassification (the contract term, plus six months to negotiate another contract) could impair FPL's ability in the future to negotiate favorable natural gas contracts, to the detriment of FPL's customers. FPL asserts that good cause thus exists for protection of this information from disclosure beyond the 18-month period specified in §366.093(4), F.S. (1993), and Rule 25-22.006(8),

F.A.C. The confidential natural gas material in Attachment E should be returned to FPL when the Commission no longer needs the information to conduct its business, in accordance with §366.093(4), F.S. (1993), and Rule 25-22.006(8)(b), F.A.C.

18. FPL requests that the coal and rail transportation pricing information in Attachment E not be declassified indefinitely. FPL's ownership contract with Georgia Power Company provides that the confidentiality requirement shall apply during the contract term, which runs for the life of Scherer Unit #4 (but to no date certain). Disclosure prior to the expiration of the ownership contract could impair FPL's ability in the future to negotiate (or have its agents negotiate) favorable coal and rail transportation contracts, to the detriment of FPL's customers. FPL asserts that good cause thus exists for protection of this information from disclosure beyond the 18-month period specified in §366.093(4), F.S. (1993), and Rule 25-22.006(8), F.A.C. The confidential coal and rail transportation material in Attachment E should be returned to FPL when the Commission no longer needs the information to conduct its business, in accordance with §366.093(4), F.S. (1993), and Rule 25-22.006(8)(b), F.A.C.

19. FPL requests that the bidding and related contractual information (Attachment G) not be declassified for a period of at least eighteen months. The confidential material (Attachment G) should be returned to FPL when the Commission no longer needs the information to conduct its business, in accordance with §366.093(4), F.S. (1993), and Rule 25-22.006(8)(b), F.A.C. If such material is not so returned to FPL

within eighteen months, FPL will seek from the Commission, pursuant to Rule 25-22.006(8)(c), F.A.C., an extension of the period of confidential classification and treatment for Attachment G.

WHEREFORE, FPL respectfully requests the Commission to find that the materials identified as Attachments A, C, E and G are proprietary confidential business information pursuant to §366.093, F.S. (1993), and to classify the materials as confidential information in accordance with Rule 25-22.006, F.A.C.

Respectfully submitted,

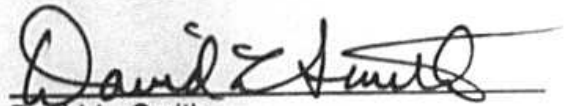


David L. Smith, Esq.
Florida Power & Light Company
9250 West Flagler Street, #6514
Miami, Florida 33174
(305) 552-3924
Florida Bar No. 0473499

Dated: July 5, 1995

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of Florida Power & Light Company's "Request for Confidential Classification" of certain material obtained by the Staff as part of its recent fuel audit of FPL, without Attachments A, C, E and G, was provided by first class mail service to Raymond Grant at the Florida Public Service Commission, Miami District Office, Suite 400, 3625 N.W. 82nd Avenue, Miami, Florida 33166, on this the 5th day of July, 1995.



David L. Smith

ATTACHMENT A

(See envelope marked "Confidential")

ATTACHMENT B

**TABLE OF CONTENTS
1994 AUDIT REPORTS**

[REDACTED]	APR. 11, 1994
[REDACTED]	APR. 21, 1994
[REDACTED]	APR. 25, 1994
[REDACTED]	APR. 27, 1994
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PAGE 3 OF 3

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1995 AUDIT REPORTS

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K.G

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ATTACHMENT C

(See envelope marked "Confidential")

11

ATTACHMENT D

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
1	00003	9	.00	.00		.00	.0000
2	00000	9	.00	.00		.00	.0000
3	00000	9	.00	.00		.00	.0000
4	00000	9	.00	.00		.00	.0000
5	00000	9	.00	.00		.00	.0000
6	00000	9	.00	.00		.00	.0000
7	00000	9	.00	.00		.00	.0000
8	00000	9	.00	.00		.00	.0000
9	00000	9	.00	.00		.00	.0000
10	00000	9	.00	.00		.00	.0000
11	00000	9	.00	.00		.00	.0000
12	00000	9	.00	.00		.00	.0000
PLANT TOTAL							
1	00002	1	.00	.00			
2	00002	1	.00	.00			
3	00002	1	.00	.00			
4	00002	1	.00	.00			
5	00002	1	.00	.00			
6	00002	1	.00	.00			
7	00002	1	.00	.00			
8	00002	1	.00	.00			
9	00002	1	.00	.00			
10	00002	1	.00	.00			
11	00002	1	.00	.00			
12	00002	1	.00	.00			
1	00002	4	.00	.00		.00	
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7	00002	4	.00	.00		.00	
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10	00002	4	.00	.00		.00	
11	00002	4	.00	.00		.00	
12	00002	4	.00	.00		.00	
PLANT TOTAL							
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7	01002	4	.00	.00		.00	.0000
8	01002	4	.00	.00		.00	.0000
9	01002	4	.00	.00		.00	.0000

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
10	01002	4		.00		.00	1.5300
11	01002	4		.00		.00	1.5300
12	01002	4		.00		.00	1.5300
PLANT TOTAL							
1	01003	2		.00		.00	
2	01003	2		.00		.00	
3	01003	2		.00		.00	
4	01003	2		.00		.00	
5	01003	2		.00		.00	
6	01003	2		.00		.00	
7	01003	2		.00		.00	
8	01003	2		.00		.00	
9	01003	2		.00		.00	
10	01003	2		.00		.00	
11	01003	2		.00		.00	
12	01003	2		.00		.00	
PLANT TOTAL							
1	01009	1		.00		.00	
2	01009	1		.00		.00	
3	01009	1		.00		.00	
4	01009	1		.00		.00	
5	01009	1		.00		.00	
6	01009	1		.00		.00	
7	01009	1		.00		.00	
8	01009	1		.00		.00	
9	01009	1		.00		.00	
10	01009	1		.00		.00	
11	01009	1		.00		.00	
12	01009	1		.00		.00	
PLANT TOTAL							
1	04000	8					
2	04000	8					
3	04000	8					
4	04000	8					
5	04000	8					
6	04000	8					
7	04000	8					
8	04000	8					
9	04000	8					
10	04000	8					
11	04000	8					
12	04000	8					
PLANT TOTAL							
1	04001	4		.00		.00	
2	04001	4		.00		.00	

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
3	04001	4		.00			
4	04001	4		.00			
5	04001	4		.00			
6	04001	4		.00			
7	04001	4		.00			
8	04001	4		.00			
9	04001	4		.00			
10	04001	4		.00			
11	04001	4		.00			
12	04001	4		.00			
1	04001	6		.00			
2	04001	6		.00			
3	04001	6		.00			
4	04001	6		.00			
5	04001	6		.00			
6	04001	6		.00			
7	04001	6		.00			
8	04001	6		.00			
9	04001	6		.00			
10	04001	6		.00			
11	04001	6		.00			
12	04001	6		.00			
PLANT TOTAL				.00			
1	04002	2		.00			.0000
2	04002	2		.00			.0000
3	04002	2		.00			.0000
4	04002	2		.00			.0000
5	04002	2		.00			.0000
6	04002	2		.00			.0000
7	04002	2		.00			.0000
8	04002	2		.00			.0000
9	04002	2		.00			.0000
10	04002	2		.00			.0000
11	04002	2		.00			.0000
12	04002	2		.00			.0000
PLANT TOTAL				.00			.0000
1	04003	1					
2	04003	1					
3	04003	1					
4	04003	1					
5	04003	1					
6	04003	1					
7	04003	1					
8	04003	1					
9	04003	1					
10	04003	1					
11	04003	1					

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
12	04-008	1					
PLANT TOTAL							
1	04-019	6		.00		.00	.0000
2	04-019	6		.00		.00	.0000
3	04-019	6		.00		.00	.0000
4	04-019	6		.00		.00	.0000
5	04-019	6		.00		.00	.0000
6	04-019	6		.00		.00	.0000
7	04-019	6		.00		.00	.0000
8	04-019	6		.00		.00	.0000
9	04-019	6		.00		.00	.0000
10	04-019	6		.00		.00	.0000
11	04-019	6		.00		.00	.0000
12	04-019	6		.00		.00	.0000
PLANT TOTAL							
1	04-027	6					
2	04-027	6					
3	04-027	6					
4	04-027	6					
5	04-027	6					
6	04-027	6					
7	04-027	6					
8	04-027	6					
9	04-027	6					
10	04-027	6					
11	04-027	6					
12	04-027	6					
PLANT TOTAL							
1	05-003	3				.00	
2	05-003	3				.00	
3	05-003	3				.00	
4	05-003	3				.00	
5	05-003	3				.00	
6	05-003	3				.00	
7	05-003	3				.00	
8	05-003	3				.00	
9	05-003	3				.00	
10	05-003	3				.00	
11	05-003	3				.00	
12	05-003	3				.00	
PLANT TOTAL							
1	05-004	1		.00		.00	.0000
2	05-004	1		.00		.00	.0000
3	05-004	1		.00		.00	.0000
4	05-004	1		.00		.00	.0000

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
5	05004	1	.00	.00	.00	.00	.0000
6	05004	1	.00	.00	.00	.00	.0000
7	05004	1	.00	.00	.00	.00	.0000
8	05004	1	.00	.00	.00	.00	.0000
9	05004	1	.00	.00	.00	.00	.0000
10	05004	1	.00	.00	.00	.00	.0000
11	05004	1	.00	.00	.00	.00	.0000
12	05004	1	.00	.00	.00	.00	.0000
PLANT TOTAL							
1	05007	6	.00	.00	.00	.00	.0000
2	05007	6	.00	.00	.00	.00	.0000
3	05007	6	.00	.00	.00	.00	.0000
4	05007	6	.00	.00	.00	.00	.0000
5	05007	6	.00	.00	.00	.00	.0000
6	05007	6	.00	.00	.00	.00	.0000
7	05007	6	.00	.00	.00	.00	.0000
8	05007	6	.00	.00	.00	.00	.0000
9	05007	6	.00	.00	.00	.00	.0000
10	05007	6	.00	.00	.00	.00	.0000
11	05007	6	.00	.00	.00	.00	.0000
12	05007	6	.00	.00	.00	.00	.0000
PLANT TOTAL							
1	05008	4	.00	.00	.00	.00	.0000
2	05008	4	.00	.00	.00	.00	.0000
3	05008	4	.00	.00	.00	.00	.0000
4	05008	4	.00	.00	.00	.00	.0000
5	05008	4	.00	.00	.00	.00	.0000
6	05008	4	.00	.00	.00	.00	.0000
7	05008	4	.00	.00	.00	.00	.0000
8	05008	4	.00	.00	.00	.00	.0000
9	05008	4	.00	.00	.00	.00	.0000
10	05008	4	.00	.00	.00	.00	.0000
11	05008	4	.00	.00	.00	.00	.0000
12	05008	4	.00	.00	.00	.00	.0000
PLANT TOTAL							
1	05015	6	.00	.00	.00	.00	.0000
2	05015	6	.00	.00	.00	.00	.0000
3	05015	6	.00	.00	.00	.00	.0000
4	05015	6	.00	.00	.00	.00	.0000
5	05015	6	.00	.00	.00	.00	.0000
6	05015	6	.00	.00	.00	.00	.0000
7	05015	6	.00	.00	.00	.00	.0000
8	05015	6	.00	.00	.00	.00	.0000
9	05015	6	.00	.00	.00	.00	.0000
10	05015	6	.00	.00	.00	.00	.0000
11	05015	6	.00	.00	.00	.00	.0000
12	05015	6	.00	.00	.00	.00	.0000

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LEAFS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
12	05015	6		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	05023	6		.00		.00	.0000
2	05023	6		.00		.00	.0000
3	05023	6		.00		.00	.0000
4	05023	6		.00		.00	.0000
5	05023	6		.00		.00	.0000
6	05023	6		.00		.00	.0000
7	05023	6		.00		.00	.0000
8	05023	6		.00		.00	.0000
9	05023	6		.00		.00	.0000
10	05023	6		.00		.00	.0000
11	05023	6		.00		.00	.0000
12	05023	6		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	07000	6		.00		.00	.0000
2	07000	6		.00		.00	.0000
3	07000	6		.00		.00	.0000
4	07000	6		.00		.00	.0000
5	07000	6		.00		.00	.0000
6	07000	6		.00		.00	.0000
7	07000	6		.00		.00	.0000
8	07000	6		.00		.00	.0000
9	07000	6		.00		.00	.0000
10	07000	6		.00		.00	.0000
11	07000	6		.00		.00	.0000
12	07000	6		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	07001	2		.00		.00	.0000
2	07001	2		.00		.00	.0000
3	07001	2		.00		.00	.0000
4	07001	2		.00		.00	.0000
5	07001	2		.00		.00	.0000
6	07001	2		.00		.00	.0000
7	07001	2		.00		.00	.0000
8	07001	2		.00		.00	.0000
9	07001	2		.00		.00	.0000
10	07001	2		.00		.00	.0000
11	07001	2		.00		.00	.0000
12	07001	2		.00		.00	.0000
1	07001	4		.00		.00	.0000
2	07001	4		.00		.00	.0000
3	07001	4		.00		.00	.0000
4	07001	4		.00		.00	.0000
5	07001	4		.00		.00	.0000
6	07001	4		.00		.00	.0000

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RATHBOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
7	07001	4		.00			
8	07001	4		.00			
9	07001	4		.00			
10	07001	4		.00			
11	07001	4		.00			
12	07001	4		.00			
PLANT TOTAL							
1	07007	1					
2	07007	1					
3	07007	1					
4	07007	1					
5	07007	1					
6	07007	1					
7	07007	1					
8	07007	1					
9	07007	1					
10	07007	1					
11	07007	1					
12	07007	1					
PLANT TOTAL							
1	07009	8					
2	07009	8					
3	07009	8					
4	07009	8					
5	07009	8					
6	07009	8					
7	07009	8					
8	07009	8					
9	07009	8					
10	07009	8					
11	07009	8					
12	07009	8					
PLANT TOTAL							
1	07012	7		.00		.0000	
2	07012	7		.00		.0000	
3	07012	7		.00		.0000	
4	07012	7		.00		.0000	
5	07012	7		.00		.0000	
6	07012	7		.00		.0000	
7	07012	7		.00		.0000	
8	07012	7		.00		.0000	
9	07012	7		.00		.0000	
10	07012	7		.00		.0000	
11	07012	7		.00		.0000	
12	07012	7		.00		.0000	
PLANT TOTAL							

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

CA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
1	07018	6		.00		.00	.0000
2	07018	6		.00		.00	.0000
3	07018	6		.00		.00	.0000
4	07018	6		.00		.00	.0000
5	07018	6		.00		.00	.0000
6	07018	6		.00		.00	.0000
7	07018	6		.00		.00	.0000
8	07018	6		.00		.00	.0000
9	07018	6		.00		.00	.0000
10	07018	6		.00		.00	.0000
11	07018	6		.00		.00	.0000
12	07018	6		.00		.00	.0000
PLANT TOTAL							
1	07026	6		.00		.00	.0000
2	07026	6		.00		.00	.0000
3	07026	6		.00		.00	.0000
4	07026	6		.00		.00	.0000
5	07026	6		.00		.00	.0000
6	07026	6		.00		.00	.0000
7	07026	6		.00		.00	.0000
8	07026	6		.00		.00	.0000
9	07026	6		.00		.00	.0000
10	07026	6		.00		.00	.0000
11	07026	6		.00		.00	.0000
12	07026	6		.00		.00	.0000
PLANT TOTAL							
1	08002	3		.00		.00	.0000
2	08002	3		.00		.00	.0000
3	08002	3		.00		.00	.0000
4	08002	3		.00		.00	.0000
5	08002	3		.00		.00	.0000
6	08002	3		.00		.00	.0000
7	08002	3		.00		.00	.0000
8	08002	3		.00		.00	.0000
9	08002	3		.00		.00	.0000
10	08002	3		.00		.00	.0000
11	08002	3		.00		.00	.0000
12	08002	3		.00		.00	.0000
PLANT TOTAL							
1	08003	1		.00		.00	.0000
2	08003	1		.00		.00	.0000
3	08003	1		.00		.00	.0000
4	08003	1		.00		.00	.0000
5	08003	1		.00		.00	.0000
6	08003	1		.00		.00	.0000
7	08003	1		.00		.00	.0000

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

CA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
8	08003	1	.00	.00	.00	.00	.0000
9	08003	1	.00	.00	.00	.00	.0000
10	08003	1	.00	.00	.00	.00	.0000
11	08003	1	.00	.00	.00	.00	.0000
12	08003	1	.00	.00	.00	.00	.0000
PLANT TOTAL							
1	08005	8	.00	.00	.00	.00	.0000
2	08005	8	.00	.00	.00	.00	.0000
3	08005	8	.00	.00	.00	.00	.0000
4	08005	8	.00	.00	.00	.00	.0000
5	08005	8	.00	.00	.00	.00	.0000
6	08005	8	.00	.00	.00	.00	.0000
7	08005	8	.00	.00	.00	.00	.0000
8	08005	8	.00	.00	.00	.00	.0000
9	08005	8	.00	.00	.00	.00	.0000
10	08005	8	.00	.00	.00	.00	.0000
11	08005	8	.00	.00	.00	.00	.0000
12	08005	8	.00	.00	.00	.00	.0000
PLANT TOTAL							
1	08006	6	.00	.00	.00	.00	.0000
2	08006	6	.00	.00	.00	.00	.0000
3	08006	6	.00	.00	.00	.00	.0000
4	08006	6	.00	.00	.00	.00	.0000
5	08006	6	.00	.00	.00	.00	.0000
6	08006	6	.00	.00	.00	.00	.0000
7	08006	6	.00	.00	.00	.00	.0000
8	08006	6	.00	.00	.00	.00	.0000
9	08006	6	.00	.00	.00	.00	.0000
10	08006	6	.00	.00	.00	.00	.0000
11	08006	6	.00	.00	.00	.00	.0000
12	08006	6	.00	.00	.00	.00	.0000
PLANT TOTAL							
1	08007	4	.00	.00	.00	.00	.0000
2	08007	4	.00	.00	.00	.00	.0000
3	08007	4	.00	.00	.00	.00	.0000
4	08007	4	.00	.00	.00	.00	.0000
5	08007	4	.00	.00	.00	.00	.0000
6	08007	4	.00	.00	.00	.00	.0000
7	08007	4	.00	.00	.00	.00	.0000
8	08007	4	.00	.00	.00	.00	.0000
9	08007	4	.00	.00	.00	.00	.0000
10	08007	4	.00	.00	.00	.00	.0000
11	08007	4	.00	.00	.00	.00	.0000
12	08007	4	.00	.00	.00	.00	.0000
PLANT TOTAL							



FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFABS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
1	08008	2	.00	.00	.00	.00	.0000
2	08008	2	.00	.00	.00	.00	.0000
3	08008	2	.00	.00	.00	.00	.0000
4	08008	2	.00	.00	.00	.00	.0000
5	08008	2	.00	.00	.00	.00	.0000
6	08008	2	.00	.00	.00	.00	.0000
7	08008	2	.00	.00	.00	.00	.0000
8	08008	2	.00	.00	.00	.00	.0000
9	08008	2	.00	.00	.00	.00	.0000
10	08008	2	.00	.00	.00	.00	.0000
11	08008	2	.00	.00	.00	.00	.0000
12	08008	2	.00	.00	.00	.00	.0000
PLANT TOTAL			5	.00	.00	.00	.0000
1	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	08011	3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL			5	.00	.00	.00	.0000
1	08014	6	.00	.00	.00	.00	.0000
2	08014	6	.00	.00	.00	.00	.0000
3	08014	6	.00	.00	.00	.00	.0000
4	08014	6	.00	.00	.00	.00	.0000
5	08014	6	.00	.00	.00	.00	.0000
6	08014	6	.00	.00	.00	.00	.0000
7	08014	6	.00	.00	.00	.00	.0000
8	08014	6	.00	.00	.00	.00	.0000
9	08014	6	.00	.00	.00	.00	.0000
10	08014	6	.00	.00	.00	.00	.0000
11	08014	6	.00	.00	.00	.00	.0000
12	08014	6	.00	.00	.00	.00	.0000
PLANT TOTAL			6	.00	.00	.00	.0000
1	08015	4	.00	.00	.00	.00	.0000
2	08015	4	.00	.00	.00	.00	.0000
3	08015	4	.00	.00	.00	.00	.0000
4	08015	4	.00	.00	.00	.00	.0000
5	08015	4	.00	.00	.00	.00	.0000
6	08015	4	.00	.00	.00	.00	.0000
7	08015	4	.00	.00	.00	.00	.0000

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
8	08015	4		.00		.00	.0000
9	08015	4		.00		.00	.0000
10	08015	4		.00		.00	.0000
11	08015	4		.00		.00	.0000
12	08015	4		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	08022	6		.00		.00	.0000
2	08022	6		.00		.00	.0000
3	08022	6		.00		.00	.0000
4	08022	6		.00		.00	.0000
5	08022	6		.00		.00	.0000
6	08022	6		.00		.00	.0000
7	08022	6		.00		.00	.0000
8	08022	6		.00		.00	.0000
9	08022	6		.00		.00	.0000
10	08022	6		.00		.00	.0000
11	08022	6		.00		.00	.0000
12	08022	6		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	11003	3					
2	11003	3					
3	11003	3					
4	11003	3					
5	11003	3					
6	11003	3					
7	11003	3					
8	11003	3					
9	11003	3					
10	11003	3					
11	11003	3					
12	11003	3					
PLANT TOTAL							
1	11004	1					
2	11004	1					
3	11004	1					
4	11004	1					
5	11004	1					
6	11004	1					
7	11004	1					
8	11004	1					
9	11004	1					
10	11004	1					
11	11004	1					
12	11004	1					
PLANT TOTAL							

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
1	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	11006	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL			[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	11007	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL			[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	11009	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL			[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	11015	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
8	11015	6					
9	11015	6		.00		.00	.0000
10	11015	6		.00			
11	11015	6					
12	11015	6				.00	
PLANT TOTAL						.00	
1	11023	6					
2	11023	6					
3	11023	6					
4	11023	6					
5	11023	6					
6	11023	6					
7	11023	6					
8	11023	6					
9	11023	6					
10	11023	6					
11	11023	6					
12	11023	6					
PLANT TOTAL							
1	12000	3					
2	12000	3				.00	
3	12000	3					
4	12000	3					
5	12000	3					
6	12000	3					
7	12000	3					
8	12000	3					
9	12000	3				.00	
10	12000	3				.00	
11	12000	3				.00	
12	12000	3				.00	
PLANT TOTAL						.00	
1	12001	1					
2	12001	1					
3	12001	1					
4	12001	1					
5	12001	1					
6	12001	1					
7	12001	1					
8	12001	1					
9	12001	1					
10	12001	1					
11	12001	1					
12	12001	1					
PLANT TOTAL							

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
1	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	12002	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL							
1	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	12003	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL							
1	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	12004	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
PLANT TOTAL							
1	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	12005	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
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				.00		.00	.0000
1	12011	6		.00		.00	.0000
2	12011	6		.00		.00	.0000
3	12011	6		.00		.00	.0000
4	12011	6		.00		.00	.0000
5	12011	6		.00		.00	.0000
6	12011	6		.00		.00	.0000
7	12011	6		.00		.00	.0000
8	12011	6		.00		.00	.0000
9	12011	6		.00		.00	.0000
10	12011	6		.00		.00	.0000
11	12011	6		.00		.00	.0000
12	12011	6		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	12012	4		.00		.00	.0000
2	12012	4		.00		.00	.0000
3	12012	4		.00		.00	.0000
4	12012	4		.00		.00	.0000
5	12012	4		.00		.00	.0000
6	12012	4		.00		.00	.0000
7	12012	4		.00		.00	.0000
8	12012	4		.00		.00	.0000
9	12012	4		.00		.00	.0000
10	12012	4		.00		.00	.0000
11	12012	4		.00		.00	.0000
12	12012	4		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	12020	6		.00		.00	.0000
2	12020	6		.00		.00	.0000
3	12020	6		.00		.00	.0000
4	12020	6		.00		.00	.0000
5	12020	6		.00		.00	.0000
6	12020	6		.00		.00	.0000
7	12020	6		.00		.00	.0000
8	12020	6		.00		.00	.0000
9	12020	6		.00		.00	.0000
10	12020	6		.00		.00	.0000
11	12020	6		.00		.00	.0000
12	12020	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 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA 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
1	13001	2					
2	13001	2					
3	13001	2					
4	13001	2					
5	13001	2					
6	13001	2					
7	13001	2					
8	13001	2					
9	13001	2					
10	13001	2					
11	13001	2					
12	13001	2					
1	13001	4					
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							
1	13007	1					
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 LEAFS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST	RECEIPTS AMOUNT	PLANT TOTAL
10	13007	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	13007	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	13007	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL								
1	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	13009	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL								
1	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	13018	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL								
1	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	13026	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL								
1	14000	M	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	14000	M	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
3	14000	M		.00		.00	.0000
4	14000	M		.00		.00	.0000
5	14000	M		.00		.00	.0000
6	14000	M		.00		.00	.0000
7	14000	M		.00		.00	.0000
8	14000	M		.00		.00	.0000
9	14000	M		.00		.00	.0000
10	14000	M		.00		.00	.0000
11	14000	M		.00		.00	.0000
12	14000	M		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	14003	1		.00		.00	.0000
2	14003	1		.00		.00	.0000
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

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
10	14007	4		.00		.00	.000001
11	14007	4		.00		.00	.00000
12	14007	4		.00		.00	.00000
PLANT TOTAL							
1	14008	2					
2	14008	2					
3	14008	2					
4	14008	2					
5	14008	2					
6	14008	2					
7	14008	2					
8	14008	2					
9	14008	2					
10	14008	2					
11	14008	2					
12	14008	2					
PLANT TOTAL							
1	15000	H		.00		.00	.00000
2	15000	H		.00		.00	.00000
3	15000	H		.00		.00	.00000
4	15000	H		.00		.00	.00000
5	15000	H		.00		.00	.00000
6	15000	H		.00		.00	.00000
7	15000	H		.00		.00	.00000
8	15000	H		.00		.00	.00000
9	15000	H		.00		.00	.00000
10	15000	H		.00		.00	.00000
11	15000	H		.00		.00	.00000
12	15000	H		.00		.00	.00000
PLANT TOTAL							
1	15004	2					
2	15004	2					
3	15004	2					
4	15004	2					
5	15004	2					
6	15004	2					
7	15004	2					
8	15004	2					
9	15004	2					
10	15004	2					
11	15004	2					
12	15004	2					
PLANT TOTAL							
1	17002	1					
2	17002	1					

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

CA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
	PLANT TOTAL						
1	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	17004	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL						\$.0000
1	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	17005	6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL						[REDACTED]
1	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	17007	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
10	17007	2					
11	17007	2					
12	17007	2					
PLANT TOTAL							
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
10	17013	6		.00		.00	.0000
11	17013	6		.00		.00	.0000
12	17013	6		.00		.00	.0000
PLANT TOTAL							
1	17021	6					
2	17021	6					
3	17021	6					
4	17021	6					
5	17021	6					
6	17021	6					
7	17021	6					
8	17021	6					
9	17021	6					
10	17021	6					
11	17021	6					
12	17021	6					
PLANT TOTAL							
1	18001	6		.00		.00	.0000
2	18001	6		.00		.00	.0000
3	18001	6		.00		.00	.0000
4	18001	6		.00		.00	.0000
5	18001	6		.00		.00	.0000
6	18001	6		.00		.00	.0000
7	18001	6		.00		.00	.0000
8	18001	6		.00		.00	.0000
9	18001	6		.00		.00	.0000
10	18001	6		.00		.00	.0000
11	18001	6		.00		.00	.0000
12	18001	6		.00		.00	.0000
1	18001	8					
2	18001	8					
3	18001	8					
4	18001	8					

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 /AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
5	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	18001	8	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL						
1	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	18003	2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL						
1	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	18009	1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12	18009	4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	PLANT TOTAL						

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
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				.00		.00	.0000
1	26001	1					
2	26001	1					
3	26001	1					
4	26001	1					
5	26001	1					
6	26001	1					
7	26001	1					
8	26001	1					
9	26001	1					
10	26001	1					
11	26001	1					
12	26001	1					
1	26001	2		.00		.00	.0000
2	26001	2		.00		.00	.0000
3	26001	2		.00		.00	.0000
4	26001	2		.00		.00	.0000
5	26001	2		.00		.00	.0000
6	26001	2		.00		.00	.0000
7	26001	2		.00		.00	.0000
8	26001	2		.00		.00	.0000
9	26001	2		.00		.00	.0000
10	26001	2		.00		.00	.0000
11	26001	2		.00		.00	.0000
12	26001	2		.00		.00	.0000
PLANT TOTAL				.00		.00	.0000
1	26003	8					
2	26003	8					
3	26003	8					
4	26003	8					
5	26003	8					
6	26003	8					
7	26003	8					
8	26003	8					
9	26003	8					

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FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFAR'S TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
10	26003	8				.00	
11	26003	8					
12	26003	8					
PLANT TOTAL							
1	26004	6		.00			.0000
2	26004	6		.00			.0000
3	26004	6		.00			.0000
4	26004	6		.00			.0000
5	26004	6		.00			.0000
6	26004	6		.00			.0000
7	26004	6		.00			.0000
8	26004	6		.00			.0000
9	26004	6		.00			.0000
10	26004	6		.00			.0000
11	26004	6		.00			.0000
12	26004	6		.00			.0000
PLANT TOTAL				.00			.0000
1	26005	4		.00			
2	26005	4		.00			
3	26005	4		.00			
4	26005	4		.00			
5	26005	4		.00			
6	26005	4		.00			
7	26005	4		.00			
8	26005	4		.00			
9	26005	4		.00			
10	26005	4		.00			
11	26005	4		.00			
12	26005	4		.00			
PLANT TOTAL				.00			.0000
1	26006	2		.00			.0000
2	26006	2		.00			.0000
3	26006	2		.00			.0000
4	26006	2		.00			.0000
5	26006	2		.00			.0000
6	26006	2		.00			.0000
7	26006	2		.00			.0000
8	26006	2		.00			.0000
9	26006	2		.00			.0000
10	26006	2		.00			.0000
11	26006	2		.00			.0000
12	26006	2		.00			.0000
PLANT TOTAL				.00			.0000
1	26012	6		.00			.0000
2	26012	6		.00			.0000

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
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

1	26021	6					
2	26021	6					
3	26021	6					
4	26021	6					
5	26021	6					
6	26021	6					
7	26021	6					
8	26021	6					
9	26021	6					
10	26021	6					
11	26021	6					
12	26021	6					
PLANT TOTAL							
1	27002	2					
2	27002	2					
3	27002	2					
4	27002	2					
5	27002	2					
6	27002	2					
7	27002	2					
8	27002	2					
9	27002	2					
10	27002	2					
11	27002	2					
12	27002	2					
PLANT TOTAL							
1	27006	5					
2	27006	5					
3	27006	5					
4	27006	5					
5	27006	5					
6	27006	5					
7	27006	5					
8	27006	5					
9	27006	5					

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
10	27006	5					
11	27006	5					
12	27006	5					
PLANT TOTAL							
1	27014	5		.00		.00	.0000
2	27014	5		.00		.00	.0000
3	27014	5		.00		.00	.0000
4	27014	5		.00		.00	.0000
5	27014	5		.00		.00	.0000
6	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							
1	28003	3					
2	28003	3					
3	28003	3					
4	28003	3					
5	28003	3					
6	28003	3					
7	28003	3					
8	28003	3					
9	28003	3					
10	28003	3					
11	28003	3					
12	28003	3					
PLANT TOTAL							
1	28015	4		.00		.00	.0000
2	28015	4		.00		.00	.0000
3	28015	4		.00		.00	.0000
4	28015	4		.00		.00	.0000
5	28015	4		.00		.00	.0000
6	28015	4		.00		.00	.0000
7	28015	4		.00		.00	.0000
8	28015	4		.00		.00	.0000
9	28015	4		.00		.00	.0000
10	28015	4		.00		.00	.0000
11	28015	4		.00		.00	.0000
12	28015	4		.00		.00	.0000
PLANT TOTAL							
1	28016	4		.00		.00	.0000
2	28016	4		.00		.00	.0000

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

GA MONTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
	28016	4		.00			
3	28016	4		.00			
4	28016	4		.00			
5	28016	4		.00			
6	28016	4		.00			
7	28016	4		.00			
8	28016	4		.00			
9	28016	4		.00			
10	28016	4		.00			
11	28016	4		.00			
12	28016	4		.00			
	PLANT TOTAL			.00			
1	49006	2		.00			
2	49006	2		.00			
3	49006	2		.00			
4	49006	2		.00			
5	49006	2		.00			
6	49006	2		.00			
7	49006	2		.00			
8	49006	2		.00			
9	49006	2		.00			
10	49006	2		.00			
11	49006	2		.00			
12	49006	2		.00			
	PLANT TOTAL			.00			
1	50002	6		.00			
2	50002	6		.00			
3	50002	6		.00			
4	50002	6		.00			
5	50002	6		.00			
6	50002	6		.00			
7	50002	6		.00			
8	50002	6		.00			
9	50002	6		.00			
10	50002	6		.00			
11	50002	6		.00			
12	50002	6		.00			
	PLANT TOTAL			.00			
1	50003	2					
2	50003	2					
3	50003	2					
4	50003	2					
5	50003	2					
6	50003	2					
7	50003	2					
8	50003	2					
9	50003	2					

FLORIDA POWER AND LIGHT COMPANY
 COMPUTATION OF AVERAGE UNIT COST USING LFARS TAPE
 APRIL 1994 TO MARCH 1995
 AUDITOR: RAYMOND GRANT

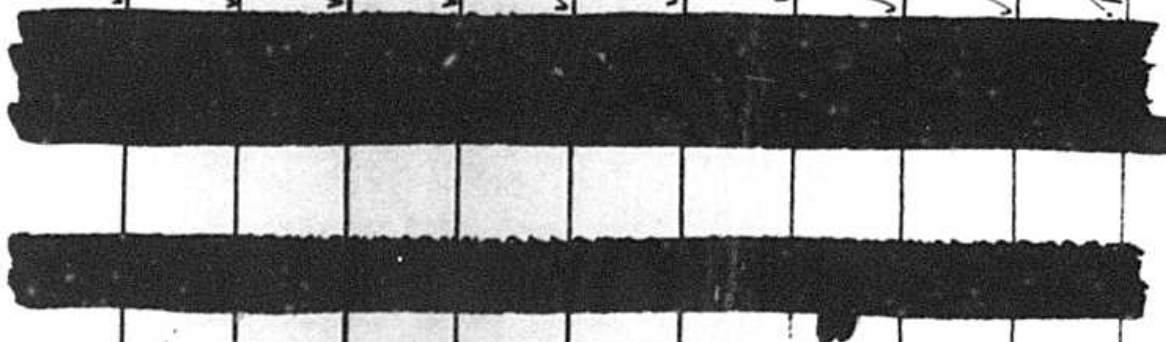
GA NORTH	PLANT	FUEL TYPE	BEGINNING QUANTITY	BEGINNING AMOUNT	RECEIPTS QUANTITY	RECEIPTS AMOUNT	AVG. UNIT COST
10	50003	2					
11	50003	2					
12	50003	2					
PLANT TOTAL							
1	50008	5					
2	50008	5					
3	50008	5					
4	50008	5					
5	50008	5					
6	50008	5					
7	50008	5					
8	50008	5					
9	50008	5					
10	50008	5					
11	50008	5					
12	50008	5					
PLANT TOTAL							
GRAND TOTALS							

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UB-1
2-2

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INVENTORY DATE	LOCATION
1	04-008	151000	51		0000			3456	050294	9750
1	04-008	151000	51		0000			3317	041294	975
1	04-008	151000	51		0000			0199	041194	975
1	04-008	151000	51		0000			0329	041194	975
1	04-008	151000	51		0000			✓PI 0232	033094	975
1	07007	151000	51		0000			0051	041894	975
1	07007	151000	51		0000			0053	042294	975
1	07007	151000	51		0000			0125	041294	975
1	11004	151000	51		0000			0049	041894	975
1	11004	151000	51		0000			✓PI 0050	041894	975
1	11004	151000	51		0000			0190	041994	975
1	11004	151000	51		0000			0052	041194	975
1	11004	151000	51		0000			0053	041194	975
1	12001	151000	51		0000			0020	041894	975
1	12001	151000	51		0000			✓PI 0201	041194	975
1	12001	151000	51		0000			0330	041294	975
1	12001	151000	51		0000			0054	041494	975
1	13007	151000	51		0000			0243	042594	975
1	13007	151000	51		0000			0331	041194	975
1	13007	151000	51		0000			✓PI 0276	041594	975
1	17002	151000	51		0000			3456	050294	9750
1	17002	151000	51		0000			0188	041994	975
1	17002	151000	51		0000			0244	042594	975
1	17002	151000	51		0000			0051	041194	975
1	17002	151000	51		0000			✓PI 0019	042894	975
1	17002	151000	51		0000			0051	041594	975
1	18009	151000	51		0000			3456	050294	9750
1	18009	151000	51		0000			3456	050294	9750
1	18009	151000	51		0000			0018	042594	975
1	18009	151000	51		0000			✓PI 0242	042894	975
1	26001	151000	51		0000			0189	042094	975
1	26001	151000	51		0000			0187	041294	975
1	26001	151000	51		0000			0200	041194	975
1	26001	151000	51		0000			0247	032994	975
1	26001	151000	51		0000			✓PI 0248	032094	975
4	05008	151000	51		0000			4902	042894	9750
4	08007	151000	51		0000			4902	042894	9750
4	28016	151000	51		0000			4902	042894	9750
5	27006	151000	59		0000			0025	040694	9750
5	27006	151000	59		0000			✓PI 0023	050694	9750
5	50008	151000	59		0000			0025	040694	9270
5	04008	151000	51		0000			0019	050394	9750
1	04008	151000	51		0000			5682	060194	9750
1	04008	151000	51		0000			0310	052094	975
1	04008	151000	51		0000			✓PI 0134	050294	975
1	04008	151000	51		0000			0240	050594	975
1	04008	151000	51		0000			0245	051094	975
1	07007	151000	51		0000			0237	052694	975
1	07007	151000	51		0000			0076	051294	975
1	11004	151000	51		0000			✓PI 0023	052094	975



✓ - trace to testing on WP 43-2

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
1	11004	151000	51		0000					
1	11004	151000	51		0000			0020	051094	975
1	11004	151000	51		0000			0024	052694	975
1	11004	151000	51		0000			0017	050294	975
1	11004	151000	51		0000			0031	051694	975
1	12001	151000	51		0000			✓P1 0021	051794	975
1	12001	151000	51		0000			0167	052094	975
1	12001	151000	51		0000			0133	050394	975
1	12001	151000	51		0000			0016	041993	975
1	12001	151000	51		0000			0088	051294	975
1	13007	151000	51		0000			✓P1 0311	051794	975
1	13007	151000	51		0000			0238	052594	975
1	13007	151000	51		0000			0246	051094	975
1	17002	151000	51		0000			0164	051894	975
1	17002	151000	51		0000			✓P1 0018	051094	975
1	17002	151000	51		0000			0023	052394	975
1	17002	151000	51		0000			0030	051294	975
1	17002	151000	51		0000			0164	051694	975
1	17002	151000	51		0000			0021	050494	975
1	17002	151000	51		0000			0019	051094	975
1	18009	151000	51		0000			9002	060194	975
1	18009	151000	51		0000			5682	060194	9750
1	18009	151000	51		0000			0165	051794	975
1	18009	151000	51		0000			0166	051794	975
1	18009	151000	51		0000			0019	051094	975
1	18009	151000	51		0000			✓P2 0018	042994	975
1	18009	151000	51		0000			0131	050294	975
1	26001	151000	51		0000			0160	051194	975
1	26001	151000	51		0000			5682	060194	9750
1	26001	151000	51		0000			✓P2 0022	050294	975
1	26001	151000	51		0000			0114	052394	975
1	26001	151000	51		0000			0089	051294	975
4	01002	151000	51		0000			4482	060294	9750
4	05008	151000	51		0000			4482	060294	9750
4	08007	151000	51		0000			4482	060294	9750
4	12004	151000	51		0000			✓P2 4482	060294	9750
4	18009	151000	51		0000			4482	060294	9750
4	26005	151000	51		0000			4482	060294	9750
4	28016	151000	51		0000			4482	060294	9750
5	27006	151000	59		0000			4482	060294	9750
5	50008	151000	59		0000			✓P2 0010	060394	9750
1	04008	151000	51		0000			0007	060294	9750
1	04008	151000	51		0000			0241	053194	975
1	04008	151000	51		0000			0261	060794	975
1	04008	151000	51		0000			0289	061594	975
1	04008	151000	51		0000			0197	062894	975
1	07007	151000	51		0000			✓P2 0015	060394	975
1	07007	151000	51		0000			0070	060794	975
1	11004	151000	51		0000			0017	062794	975
1	11004	151000	51		0000			0015	061694	975
1	11004	151000	51		0000			0017	060894	975
1	11004	151000	51		0000			✓P2 0015	062494	975

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
1	12001	151000	51		0000			0072	060894	975
1	12001	151000	51		0000			0017	062194	975
1	12001	151000	51		0000			0195	062894	975
1	13007	151000	51		0000			3386	070194	9750
1	13007	151000	51		0000			VP2 0240	060694	975
1	13007	151000	51		0000			0381	062194	975
1	17002	151000	51		0000			0014	061694	975
1	17002	151000	51		0000			0152	060194	975
1	17002	151000	51		0000			VP2 0153	060694	975
1	17002	151000	51		0000			VP2 7015	062194	975
1	17002	151000	51		0000			J159	062194	975
1	18009	151000	51		0000			0298	061794	975
1	18009	151000	51		0000			0151	053194	975
1	18009	151000	51		0000			VP2 0242	060194	975
1	18009	151000	51		0000			VP2 0198	062794	975
1	26001	151000	51		0000			0153	052794	975
1	26001	151000	51		0000			0071	060894	975
1	26001	151000	51		0000			0016	062194	975
4	01002	151000	51		0000			VP2 0018	062394	975
4	05008	151000	51		0000			VP2 04320	070194	9750
4	08007	151000	51		0000			04320	070194	9750
4	18009	151000	51		0000			04320	070194	9750
4	26005	151000	51		0000			04320	070194	9750
4	28016	151000	51		0000			VP2 04320	070194	9750
5	27006	151000	59		0000			0007	070694	9750
5	50008	151000	59		0000			0003	070594	9750
1	04008	151000	51		0000			3521	080194	9750
1	04008	151000	51		0000			VP2 0257	070594	975
1	07007	151000	51		0000			VP2 0155	071194	975
1	07007	151000	51		0000			3521	080194	9750
1	11004	151000	51		0000			0066	071494	975
1	11004	151000	51		0000			0023	071494	975
1	11004	151000	51		0000			VP3 0018	072694	975
1	12001	151000	51		0000			VP3 0014	070794	975
1	12001	151000	51		0000			0019	072594	975
1	12001	151000	51		0000			0016	071294	975
1	12001	151000	51		0000			0018	071294	975
1	13007	151000	51		0000			VP3 0012	072194	975
1	13007	151000	51		0000			VP3 3521	080194	9750
1	13007	151000	51		0000			0316	071594	975
1	13007	151000	51		0000			0270	062994	975
1	17002	151000	51		0000			0269	070794	975
1	17002	151000	51		0000			VP3 0022	071494	975
1	17002	151000	51		0000			VP3 0019	070594	975
1	17002	151000	51		0000			0157	071194	975
1	18009	151000	51		0000			0017	071294	975
1	18009	151000	51		0000			0162	072594	975
1	18009	151000	51		0000			VP3 0140	072094	975
1	18009	151000	51		0000			VP3 0156	071194	975

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
1	26001	151000	51		0000					
1	26001	151000	51		0000			0013	071994	975
1	26001	151000	51		0000			0019	071294	975
3	08011	151000	59		0000			0013	070694	975
4	00002	151000	59		0000			0008	080294	9750
4	01002	151000	51		0000			0010	080394	9750
4	05008	151000	51		0000			03595	080394	9750
4	05008	151000	59		0000			03595	080394	9750
4	08007	151000	51		0000			0010	080394	9750
4	08007	151000	59		0000			03595	080394	9750
4	18009	151000	51		0000			0010	080394	9750
4	28016	151000	51		0000			03595	080394	9750
4	28016	151000	59		0000			03595	080394	9750
5	27006	151000	59		0000			0010	080394	9750
5	50000	151000	59		0000			0012	080394	9750
1	04008	151000	51		0000			0009	080294	9750
1	04008	151000	51		0000			4367	090194	9750
1	04008	151000	51		0000			0184	082294	975
1	04008	151000	51		0000			0348	080194	975
1	07007	151000	51		0000			0349	080194	975
1	07007	151000	51		0000			4367	090194	9750
1	07007	151000	51		0000			0094	082294	975
1	11004	151000	51		0000			0207	080894	975
1	11004	151000	51		0000			0012	081194	975
1	11004	151000	51		0000			0089	082594	975
1	12001	151000	51		0000			0027	081894	975
1	12001	151000	51		0000			0142	080594	975
1	12001	151000	51		0000			0017	081794	975
1	12001	151000	51		0000			0023	082694	975
1	12001	151000	51		0000			0015	080894	975
1	12001	151000	51		0000			0125	081694	975
1	13007	151000	51		0000			0014	082594	975
1	13007	151000	51		0000			0296	080594	975
1	13007	151000	51		0000			0236	081594	975
1	17002	151000	51		0000			0345	072794	975
1	17002	151000	51		0000			0018	080594	975
1	17002	151000	51		0000			4367	090194	9750
1	17002	151000	51		0000			0156	081794	975
1	17002	151000	51		0000			0018	082294	975
1	17002	151000	51		0000			0095	082294	975
1	17002	151000	51		0000			0018	080194	975
1	17002	151000	51		0000			0013	081194	975
1	18009	151000	51		0000			0015	082594	975
1	26001	151000	51		0000			0143	080594	975
1	26001	151000	51		0000			0018	081794	975
4	05008	151000	51		0000			0024	082694	975
4	08007	151000	51		0000			0017	080894	975
4	12004	151000	51		0000			3170	090294	9750
4	13001	151000	51		0000			3170	090294	9750
4	13001	151000	51		0000			3170	090294	9750

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FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
4	18009	151000	51		0030			3170	090294	9750
4	26005	151000	51		0000			3170	090294	9750
4	28016	151000	51		0000			3170	090294	9750
5	27006	151000	59		0000			0008	090694	9750
5	50008	151000	59		0000			0006	090294	9750
1	04008	151000	51		0000			0251	092794	975
1	04008	151000	51		0000			0306	090194	975
1	04008	151000	51		0000			0316	092294	975
1	04008	151000	51		0000			0199	091494	975
1	07007	151000	51		0000			5762	100394	9750
1	07007	151000	51		0000			0013	092794	975
1	07007	151000	51		0000			0052	090794	975
1	11004	151000	51		0000			0020	092294	975
1	11004	151000	51		0000			0022	091494	975
1	12001	151000	51		0000			0027	080604	975
1	12001	151000	51		0000			0017	092294	975
1	12001	151000	51		0000			0019	091494	975
1	13007	151000	51		0000			5762	100394	9750
1	13007	151000	51		0000			0014	092794	975
1	13007	151000	51		0000			0021	081104	975
1	17002	151000	51		0000			5762	100394	9750
1	17002	151000	51		0000			0028	090694	975
1	17002	151000	51		0000			0166	090694	975
1	17002	151000	51		0000			0019	092294	975
1	17002	151000	51		0000			0095	091494	975
1	18009	151000	51		0000			0167	090694	975
1	18009	151000	51		0000			0143	092194	975
1	26001	151000	51		0000			0014	092194	975
1	26001	151000	51		0000			0020	091494	975
4	05008	151000	51		0000			4836	092894	9750
4	08007	151000	51		0000			4836	092894	9750
4	12004	151000	51		0000			4836	092894	9750
4	13001	151000	51		0000			4836	092894	9750
4	18009	151000	51		0000			4836	092894	9750
4	28016	151000	51		0000			4836	092894	9750
5	27006	151000	59		0000			4836	092894	9750
5	50008	151000	59		0000			0010	100594	9750
1	04008	151000	51		0000			0008	100494	9750
1	04008	151000	51		0000			4333	110194	9750
1	04008	151000	51		0000			0272	102194	975
1	04008	151000	51		0000			0271	100794	975
1	07007	151000	51		0000			4333	110194	9750
1	07007	151000	51		0000			0050	100594	975
1	11004	151000	51		0000			0029	101894	975
1	11004	151000	51		0000			0015	100794	975
1	12001	151000	51		0000			4333	110194	9750
1	12001	151000	51		0000			0026	101894	975
1	12001	151000	51		0000			0170	101894	975
1	13007	151000	51		0000			0016	100794	975
1	13007	151000	51		0000			4333	110194	9750
1	13007	151000	51		0000			0014	100794	975

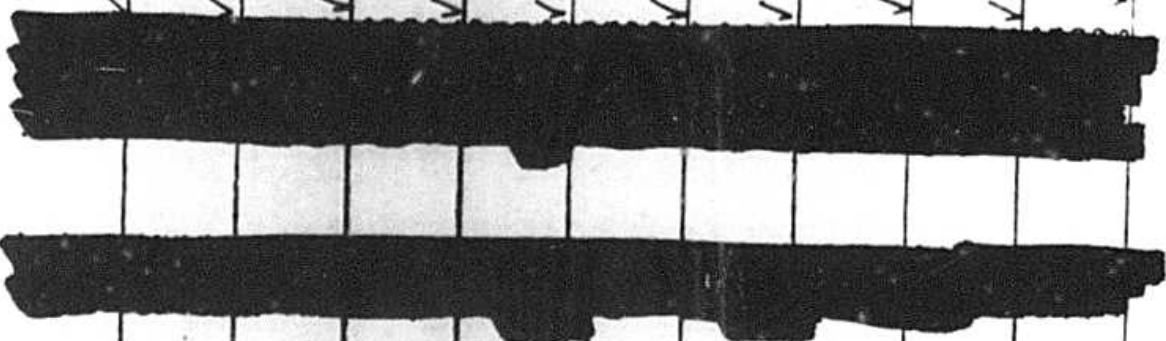
FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
1	17002	151000	51		0000					
1	17002	151000	51		0000			0049	100594	975
1	26001	151000	51		0000			0028	101894	975
1	26001	151000	51		0000			4333	110194	9750
1	26001	151000	51		0000			0191	102494	975
4	05008	151000	51		0000			0027	101894	975
4	08007	151000	51		0000			3008	103194	9750
4	28016	151000	51		0000			3008	103194	9750
5	27006	151000	59		0000			3008	103194	9750
5	50008	151000	59		0000			0008	110394	9750
1	04008	151000	51		0000			0004	110294	9750
1	04008	151000	51		0000			0249	112194	975
1	04008	151000	51		0000			0225	112394	975
1	04008	151000	51		0000			0262	103194	975
1	07007	151000	51		0000			0313	110894	975
1	07007	151000	51		0000			4001	113094	9750
1	07007	151000	51		0000			4001	113094	9750
1	07007	151000	51		0000			0073	102694	975
1	11004	151000	51		0000			0156	110894	975
1	11004	151000	51		0000			4001	113094	9750
1	11004	151000	51		0000			0017	110394	975
1	11004	151000	51		0000			0011	111094	975
1	12001	151000	51		0000			3008	112194	975
1	12001	151000	51		0000			0010	110994	975
1	12001	151000	51		0000			0130	112194	975
1	12001	151000	51		0000			0123	103194	975
1	13007	151000	51		0000			0189	103194	975
1	13007	151000	51		0000			4001	113094	9750
1	13007	151000	51		0000			4001	113094	9750
1	13007	151000	51		0000			0074	102694	975
1	17002	151000	51		0000			0157	110894	975
1	17002	151000	51		0000			4001	113094	9750
1	17002	151000	51		0000			4001	113094	9750
1	17002	151000	51		0000			9001	113094	975
1	17002	151000	51		0000			0133	111494	975
1	26001	151000	51		0000			0158	110894	975
1	26001	151000	51		0000			0149	111594	975
1	26001	151000	51		0000			0009	110994	975
4	05008	151000	51		0000			0017	103194	975
4	08007	151000	51		0000			4462	120294	9750
4	12004	151000	51		0000			4462	120294	9750
4	18009	151000	51		0000			4462	120294	9750
4	28016	151000	51		0000			4462	120294	9750
5	27006	151000	59		0000			4462	120294	9750
5	50008	151000	59		0000			0009	120594	9750
1	04008	151000	51		0000			0006	120294	9750
1	07007	151000	51		0000			0272	120694	975
1	07007	151000	51		0000			0008	112894	975
1	07007	151000	51		0000			0040	112394	975
1	11004	151000	51		0000			0111	121294	975
1								0015	120594	975

PL

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
1	11004	151000	51		0000					
1	11004	151000	51		0000			0009	112894	975
1	12001	151000	51		0000			0009	121294	975
1	12001	151000	51		0000			0007	122194	975
1	12001	151000	51		0000			0011	121694	975
1	12001	151000	51		0000			0131	120894	975
1	12001	151000	51		0000			0133	120894	975
1	12001	151000	51		0000			0116	120194	975
1	13007	151000	51		0000			0011	113094	975
1	13007	151000	51		0000			0039	112394	975
1	13007	151000	51		0000			0134	121694	975
1	17002	151000	51		0000			9001	010295	975
1	17002	151000	51		0000			0133	113094	975
1	17002	151000	51		0000			0014	120594	975
1	17002	151000	51		0000			0010	112894	975
1	17002	151000	51		0000			0124	112894	975
1	17002	151000	51		0000			0008	122894	975
1	17002	151000	51		0000			0009	122794	975
1	17002	151000	51		0000			0012	121694	975
1	18009	151000	51		0000			0010	121294	975
1	24001	151000	51		0000			0104	120594	975
1	24001	151000	51		0000			0010	122794	975
1	24001	151000	51		0000			0010	121694	975
4	05008	151000	51		0000			4576	010495	9750
4	08007	151000	51		0000			4576	010495	9750
4	28016	151000	51		0000			4576	010495	9750
5	27006	151000	59		0000			0010	010595	9750
5	50008	151000	59		0000			0008	010594	9750
1	04008	151000	51		0000			5232	013195	9750
1	11004	151000	51		0000			0008	010395	975
1	17002	151000	51		0000			0026	012694	975
1	18009	151000	51		0000			5232	013195	9750
1	24001	151000	51		0000			0013	011395	975
4	05008	151000	51		0000			3100	020295	9750
4	08007	151000	51		0000			3100	020295	9750
4	28016	151000	51		0000			0008	020395	9750
5	27006	151000	59		0000			0006	020295	9750
5	50008	151000	59		0000			0336	013195	9750
1	04008	151000	51		0000			0236	021095	975
1	04008	151000	51		0000			0160	022195	975
1	07007	151000	51		0000			3007	030195	9750
1	12001	151000	51		0000			0013	022195	975
1	12001	151000	51		0000			0012	020995	975
1	13007	151000	51		0000			3006	030195	9750
1	13007	151000	51		0000			0045	021595	975
1	13007	151000	51		0000			0008	021695	975
1	17002	151000	51		0000			0014	020795	975
1	17002	151000	51		0000			0015	020695	975
1	17002	151000	51		0000			0016	020695	975
1	17002	151000	51		0000			0044	021595	975



COMPANY: FPL
 TITLE: SAMPLING OF FUEL TRANSACTION
 PERIOD: TYE 3/95

DATE
 AUDITOR:
 WORKSHEET #

5/5/95
 YEN NGO
 43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					
					1	2	3	4	5	6
3/30/94	IPSOTTU01	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
4/18/94	94-04-084	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
4/18/94	6724	[REDACTED]	NO. 6 FUEL OIL, 1 PCT. SULFUR	[REDACTED]	X	X	X	X	X	
4/15/94	94-04-004011	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
4/28/94	V04461	[REDACTED]	NO. 6 FUEL OIL - 1% MAX	[REDACTED]	X	X	X	X	X	
4/25/94	94-04-004073 REV 1	[REDACTED]	NO. 6 FUEL OIL - .7%	[REDACTED]	X	X	X	X	X	
3/29/94	6693	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
5/4/94		[REDACTED]		[REDACTED]	X	X	X	X	X	
5/2/94	V2798135	[REDACTED]	120.008.69 GAL NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
5/20/94	94-05-161	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
5/17/94	11066R	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
5/17/94	94-05-004220	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
5/23/94	V05317	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	

COMPANY: FPL
 TITLE: SAMPLING OF FUEL TRANSACTION
 PERIOD: TYE 3/95

DATE: 5/5/95
 AUDITOR: YEN NGO
 WORKSHEET # 43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					
					1	2	3	4	5	6
6/17/94	M07499	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]						
4/29/94	94-04-129	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		
5/26/94	IPSOSISO2	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		
6/1/94		[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X		
6/2/94		[REDACTED]	COAL AT SJRPP	[REDACTED]	X	X	X	X		
6/3/94	94-05-187	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		
6/24/94	94-06-212	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		
6/6/94	94-06-004395	[REDACTED]	NO. 6 FUEL OIL	✓ [REDACTED]	X	X	X	X		
6/21/94	V06313	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		
6/27/94	V2803282	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		
6/30/94		[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X		
6/30/94		[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X		
7/11/94	IPSOTTU04	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X		

COMPANY: FPL
 TITLE: SAMPLING OF FUEL TRANSACTION
 PERIOD: TYE 3/95

DATE: 5/5/95
 AUDITOR: YEN NGO
 WORKSHEET # 43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					6
					1	2	3	4	5	
7/7/94	94-07-217	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
7/27/94	94-07-004884	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
7/1/94	94-07-214	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
7/11/94	V2805334	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	

1. Audit analyzer information agrees with LFARS transaction
2. Audit analyzer information and LFARS fuel transaction register
3. Proper approval
4. Transaction charged to the proper account
5. Invoice traced to PMIS system which shows when the invoice was paid.

COMPANY: FPL
 TITLE: SAMPLING OF FUEL TRANSACTIONS
 PERIOD: TYE 3/95

DATE:
 AUDITOR:
 WORKSHEET #

6/6/95
 YEN NGO
 43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					
					1	2	3	4	5	6
8/3/94		[REDACTED]		[REDACTED]	X	X	X	X	X	
8/3/94		[REDACTED]		[REDACTED]	X	X	X	X	X	
8/29/94		[REDACTED]	20% PORTION OF COAL @ SJRPP	[REDACTED]	X	X	X	X	X	
9/1/94	11662R	[REDACTED]	NO. 6 FUEL OIL DELIVERED	[REDACTED]	X	X	X	X	X	
8/18/94	94-08-272	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
8/16/94	V2808835	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
8/2/94	94-08-243	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
3/01/94	V08014	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
8/26/94	94-08-005212	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
9/2/94		[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
9/2/94	901-55000-8	[REDACTED]	20% PORTION OF COAL @ SJRPP	[REDACTED]	X	X	X	X	X	
10/3/94	94-09-314	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	

COMPANY
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FPL
SAMPLING OF FUEL TRANSACTIONS
TYE 3/95

DATE
AUDITOR:
WORKSHEET #

6/6/95
YEN NGO
43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					6
					1	2	3	4	5	
9/1/94	94-09-291	[REDACTED]	NO. 6 FUEL OIL	115 [REDACTED]	X	X	X	X	X	
9/8/94	94-09-005325	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
9/8/94	IPSOVZI-04	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
10/4/94		[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
10/4/94		[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
10/7/94		[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
10/28/94	IPSOWGE01	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
9/26/94	94-09-005502	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
10/11/94	94-10-331	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
11/2/94	901-555000-8	[REDACTED]	20% PORTION OF COAL @ SJRPP	[REDACTED]	X	X	X	X	X	
11/26/94	94-11-377	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
11/3/94	94-11-365	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
10/28/94	IPSOWGE01	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	

COMPANY
TITLE
PERIOD

FPL
SAMPLING OF FUEL TRANSACTIONS
TYE 3/95

DATE
AUDITOR:
WORKSHEET #

6/6/95
YEN NGO
43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					6
					1	2	3	4	5	
11/8/94	IPSOXH801	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
11/8/94	IPSONXWO1	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
12/2/94		[REDACTED]	NATURAL GAS	[REDACTED]		X	X	X	X	
12/2/94	901-55000-8	[REDACTED]	20 % PORTION OF COAL @ SJRPP	[REDACTED]	X	X	X	X	X	
12/5/94	94-12-386	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
12/8/94	IPSOYC401	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
12/16/94	V2819904	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
11/26/94	IPSONXWO3	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
12/5/94	IPSOWRMO2	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
1/4/95	901-42801-6	[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
12/6/94	V01396	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
2/2/95	901-42801-6	[REDACTED]	NATURAL GAS	[REDACTED]		X	X	X	X	
2/20/95		[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
2/16/95	12775RRR	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	

COMPANY: FPL
 TITLE: SAMPLING OF FUEL TRANSACTIONS
 PERIOD: TYE 3/95

DATE:
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 WORKSHEET #

6/6/95
 YEN NGO
 43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT	ATTRIBUTE					6
					1	2	3	4	5	
2/16/95	12775RRR	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]	X	X	X	X	X	
3/2/95	901-40500-8	[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
3/26/95		[REDACTED]	NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
3/2/95	V03021	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]		X	X	X	X	
4/4/95	901-40444-1	[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
4/4/95	901-41300-1	[REDACTED]	NATURAL GAS	[REDACTED]	X	X	X	X	X	
4/4/95	901-55000-8	[REDACTED]	M&S CORRECTIONS & ADJUSTMENTS	[REDACTED]	X	X	X	X	X	

1. Audit analyzer information agrees with LFARS transaction
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FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL ACCOUNT 151 FUEL
 APRIL 1994 TO MARCH 1995

FUEL TYPE	PLANT	ACCOUNT NUMBER	SOURCE CODE	UNIT NO	JOB	QUANTITY	AMOUNT	DOCUMENT	INV DATE	LOCATION
1	18009	151000	51		0000	[REDACTED]	[REDACTED]	0011	021595	975
1	18009	151000	51		0000	[REDACTED]	[REDACTED]	0024	013095	975
1	26001	151000	51		0000	[REDACTED]	[REDACTED]	0012	022195	975
1	26001	151000	51		0000	[REDACTED]	[REDACTED]	0011	020995	975
4	05008	151000	51		0000	[REDACTED]	[REDACTED]	✓P1 4831	030295	9750
4	08007	151000	51		0000	[REDACTED]	[REDACTED]	4831	030295	9750
4	28016	151000	51		0000	[REDACTED]	[REDACTED]	4831	030295	9750
5	27006	151000	59		0000	[REDACTED]	[REDACTED]	0011	030395	9750
5	50008	151000	59		0000	[REDACTED]	[REDACTED]	0008	030295	9750
1	04008	151000	51		0000	[REDACTED]	[REDACTED]	✓P1 0330	032795	975
1	04008	151000	51		0000	[REDACTED]	[REDACTED]	0298	030395	975
1	11004	151000	51		0000	[REDACTED]	[REDACTED]	0297	032095	975
1	12001	151000	::		0000	[REDACTED]	[REDACTED]	0010	032495	975
1	13007	151000	51		0000	[REDACTED]	[REDACTED]	✓P1 0010	031795	975
1	13007	151000	51		0000	[REDACTED]	[REDACTED]	0011	030295	975
1	17002	151000	51		0000	[REDACTED]	[REDACTED]	0008	022795	975
1	17002	151000	51		0000	[REDACTED]	[REDACTED]	0009	032795	975
1	26001	151000	51		0000	[REDACTED]	[REDACTED]	0008	030795	975
4	04001	151000	51		0000	[REDACTED]	[REDACTED]	✓P1 0011	031795	975
4	05008	151000	51		0000	[REDACTED]	[REDACTED]	✓P1 5715	040495	9750
4	07001	151000	51		0000	[REDACTED]	[REDACTED]	5715	040495	9750
4	08007	151000	51		0000	[REDACTED]	[REDACTED]	5715	040495	9750
4	12004	151000	51		0000	[REDACTED]	[REDACTED]	✓P1 5715	040495	9750
4	13001	151000	51		0000	[REDACTED]	[REDACTED]	5715	040495	9750
4	18009	151000	51		0000	[REDACTED]	[REDACTED]	5715	040495	9750
4	26005	151000	51		0000	[REDACTED]	[REDACTED]	5715	040495	9750
4	28016	151000	51		0000	[REDACTED]	[REDACTED]	5715	040495	9750
5	27006	151000	59		0000	[REDACTED]	[REDACTED]	✓P1 0011	040595	9750
5	50008	151000	59		0000	[REDACTED]	[REDACTED]	0010	040495	9750
GRAND TOTALS						[REDACTED]	[REDACTED]	0010	040495	9750

Due to time constraints, had used internal sampling procedure to reduce the sample size. All analysis related to this sample from the generator. 43-2
 15 08 hour the burned sample is 28008

P8

FO
 Sample of Account 151 - Fuel
 15 08 3/13/95
 5/11/95
 9/0

PAC

COMPANY: FPL
 TITLE: SAMPLING OF FUEL TRANSACTIONS
 PERIOD: TYE 3/95

DATE: 6/6/95
 AUDITOR: YEN NGO
 WORKSHEET #: 43-2/1

DATE	INVOICE #	VENDOR	DESCRIPTION OF PURCHASE	AMOUNT
2/16/95	12775RRR	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]
3/2/95	901-40500-8	[REDACTED]	NATURAL GAS	[REDACTED]
3/28/95		[REDACTED]	NO. 6 FUEL OIL	[REDACTED]
3/2/95	V03021	[REDACTED]	NO. 6 FUEL OIL	[REDACTED]
4/4/95	901-40444-1	[REDACTED]	NATURAL GAS	[REDACTED]
4/4/95	901-41300-1	[REDACTED]	NATURAL GAS	[REDACTED]
4/4/95	901-55000-8	[REDACTED]	M&S CORRECTIONS & ADJUSTMENTS	[REDACTED]

- 1 Audit analyzer information agrees with LFARS transaction
- 2 Audit analyzer information and LFARS fuel transaction register
- 3 Proper approval
- 4 Transaction charged to the proper account
- 5 Invoice traced to PMIS system which shows when the invoice was paid.

98

21	Audit Fields	
12	1	Audit Analyzer Information agrees with LFARS Transaction
13	2	Audit Analyzer Information and LFARS Fuel Trans Register
14	3	Proper Approval
15	4	Transaction charged to the proper account
16	5	Traced to Title Oil
17	6	Invoice traced to PMIS system which shows when the invoice was paid and also shows if a discount was offered on the invoice and if it was taken
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		

43-2

FLORIDA POWER AND LIGHT COMPANY
 SAMPLE OF FUEL TRANSACTIONS
 APRIL 1994 TO MARCH 1995

PAGE 1

FUEL PLANT	ACCOUNT	SOURCE	UNIT	JOB	QUANTITY	AMOUNT	DOCUMENT	INV	LOCATION	GA
1 26001	151000	51		0000		.00	3005	060194	9750	1,994
4 28016	151000	59		0000			0005	060294	9750	1,994
1 12001	151000	51		0000			0195	062894	975	1,994
1 17002	50111	11	1	0000			0626	070594	9170	1,994
2 17007	151000	51		0000			5074	060494	975	1,994
2 27002	151010	59		0000			0007	070694	9270	1,994
2 27002	50116	11	4	0000			0632	070694	9270	1,994
8 13009	50111	11	1	0000			0622	070594	9130	1,994
1 04008	151000	51		0000			4774	071894	975	1,994
4 05008	54712	11	1	0000			03594	080394	9050	1,994
4 28016	151000	59		0000			0307	090694	9750	1,994
1 04008	151000	51		0000			0251	092794	975	1,994
1 12001	151000	51		0000			0019	091494	975	1,994
2 17007	151000	51		0000			0004	091494	975	1,994
8 12002	151000	51		0000			5610	082994	975	1,994
8 18001	50111	11	2	0000			0925	100494	9180	1,994
2 27002	50116	11	4	0000			1025	110394	9270	1,994
8 24003	151000	51		0000			0334	111594	975	1,994
4 01002	151000	59		0000		.00	0009	010595	9750	1,994
8 15000	000000	52	1	0000			0100	020395	1,995	
1 17002	151000	51		0000			0000	122894	975	1,995
8 12002	151000	51		0000			5058	121994	975	1,995
1 26001	151000	51		0000			0012	022195	975	1,995
2 18003	151000	59		0000			0005	030295	9750	1,995
2 50003	151020	59		0000			0001	032395	9500	1,995
GRAND TOTALS										

FPL
 Sample of Fuel Transactions
 TVE 3/31/95
 PBC

WJ
 5-5-95

✓ - Trend do testing on WP 43-3/2

43-2

Company: FPL
 Title: Sample of Fuel Transactions
 Period: 12 Months ended March 31, 1995
 Auditor: Raymond Grant
 Date: 6-5-95
 WP: 43-3-1

DATE	Invoice	Vendor/Source	Description	Amount	Attributes						
					1	2	3	4	5	6	
6-2-94		[REDACTED]	[REDACTED]	[REDACTED]							
6-28-94	F-940602	[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
6-28-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
7-6-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
7-6-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
6-29-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
8-3-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
9-6-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
9-23-94	F-940903	[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
9-7-94	F-940901	[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
9-12-94	Y-12141	[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	X	X	
9-29-94		[REDACTED] (p 05) (115)	[REDACTED]	[REDACTED]	X	X	X	X	X	X	
9-29-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
11-7-94	KE-001	[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
2-3-95		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
12-21-94		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
2-21-95	F-950216	[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	X	X	
3-1-95		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	
3-7-95		[REDACTED]	[REDACTED]	[REDACTED]	X	X	X	X	N/A	N/A	

Prepare and review by [unclear]
 01

✓ Traced to Sample of Aud. Transactions
 as WP 43-3

02

43-3
 2

COMPANY FPL
 TITLE: TEXACO FUEL INVOICES PER CONTRACT
 PERIOD: 12 MONTHS ENDED 3-31-95
 AUDITOR: RAYMOND GRANT
 DATE: 12 MONTHS ENDED 3-31-95
 WP:

rev 6/11/95

Date	Invoice	Vendor	Description	Rate	Amount
1-31-95	86964	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2-10-95		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2-20-95	87188	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3-2-95	87529	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3-2-95	F-950302	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3-28-95	F-950306	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4-17-95	F-950307	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5-15-95	F-950505	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

43-9/1-2

43-9/1-2

1 Reconciled Shore Measurement Data to Tank Measurement Data in insure the correct quantity is delivered.

Tank Measurement Data:
 A measurement of the vessel's quantity on arrival and the vessel's quantity on departure.

Shore Measurement Data:
 A measurement of the tank before and after delivery, vessel's quantity on departure.

2 Reconciled amounts from Company Schedule computing Delivery Price to Platts Oilgram

3 Payment for invoice was properly authorized by FPL Rep.

Source: *Invoice, Shore + Tank Measurements, Platts Price Comp. Tables.*

43-9

FPL

1/21/95
P.C.

14E 3/31/95
PSC

FEB 09 '95 15:01 No.017 P.01

CORRECTED COPY

Shore Tank Measurement Data

Client: Florida Power & Light Company

Ship: [REDACTED]

Cargo: [REDACTED]

Port: [REDACTED]

Report No: [REDACTED]

Client No.: [REDACTED]

FOR LOADING FOR DISCHARGE (02/08/95)

VOLUME UNITS BBLs <input checked="" type="checkbox"/> LITERS <input type="checkbox"/> TONS UNITS LONG <input type="checkbox"/> METRIC <input type="checkbox"/>	TANK No. [REDACTED]		TANK No. D [REDACTED]	
	open	close	open	close
Reference height Measured height ATG/tank/remote	TIME LOG: February 1995			
GAUGE: Oil + Water GAUGE: Water only Temperature °F <input checked="" type="checkbox"/> °C <input type="checkbox"/>	0100/08 hrs. Sea-buoy			
TOTAL OBS. VOLUME	0410/08 hrs. All fast			
FREE WATER	0630/08 hrs. Hose on			
GROSS OBS. VOLUME	0705/08 hrs. Start discharge			
FLOATING ROOF CORR.	0010/09 hrs. Finish discharge			
CORR. GROSS OBS. VOL.	0045/09 hrs. Hose off			
API <input checked="" type="checkbox"/> DENSITY 15°C <input type="checkbox"/>	0115/09 hrs. Released			
VCF TABLE No.: 6B	0700/09 hrs. Expected to sail			
GROSS STANDARD VOL.	[REDACTED]			
API: 9.6	[REDACTED]			
LBS/GAL: 8.332	[REDACTED]			
GROSS STANDARD VOL. REC'D: <input checked="" type="checkbox"/>	[REDACTED]			
DELIVERED: <input type="checkbox"/>	[REDACTED]			

JAMES
D.E.

SHORE LINES WERE VERIFIED TO BE FULL BEFORE AND AFTER

NET BARRELS: [REDACTED] 43-2
 NET GALLONS: [REDACTED]
 POUNDS: [REDACTED]
 LONG TONS: [REDACTED]
 SHORT TONS: [REDACTED]
 METRIC TONS: [REDACTED]

NET BARRELS ON ARRIVAL: [REDACTED]
 NET BARRELS ON DEPARTURE: [REDACTED]
 NET BARRELS DELIVERED: [REDACTED]
 BARGE AVERAGE TEMP.: 105.5°F

JR/jk

43-9
2-1

FPS C

Price Calculation Schedule

TYE 3/31/91

PDC

4/6/1/98

SAMPLE PRICE .CULATION FOR PROPOSED [REDACTED] M AGREEMENT

ASSUME THAT LOADING OF CARGO COMMENCES TUESDAY, FEBRUARY 2, 1995:

PLATT'S USGC POSTINGS		FEB 1	FEB 2	FEB 3
1.0% (8.0 API)	LOW	[REDACTED]	[REDACTED]	[REDACTED]
	HIGH	[REDACTED]	[REDACTED]	[REDACTED]
	MEAN	[REDACTED]	[REDACTED]	[REDACTED]
3.0%	LOW	[REDACTED]	[REDACTED]	[REDACTED]
	HIGH	[REDACTED]	[REDACTED]	[REDACTED]
	MEAN	[REDACTED]	[REDACTED]	[REDACTED]
ARGUS USGC POSTINGS				
1.0%	BID	[REDACTED]	[REDACTED]	[REDACTED]
	ASK	[REDACTED]	[REDACTED]	[REDACTED]
	MEAN	[REDACTED]	[REDACTED]	[REDACTED]
3.0%	BID	[REDACTED]	[REDACTED]	[REDACTED]
	ASK	[REDACTED]	[REDACTED]	[REDACTED]
	MEAN	[REDACTED]	[REDACTED]	[REDACTED]
DAILY PRICE *		[REDACTED]	[REDACTED]	[REDACTED]
AVERAGE OF DAILY PRICES		[REDACTED]		
TRANSPORTATION CHARGE - PALM BEACH		[REDACTED]		
TOTAL DELIVERED PRICE		[REDACTED]	[REDACTED]	[REDACTED]

3-9
1

* DAILY PRICE = [REDACTED]

FOR NOV 7, DAILY PRICE = [REDACTED]

FOR NOV 8, DAILY PRICE = [REDACTED]

FOR NOV 9, DAILY PRICE = [REDACTED]

✓ Traced to [REDACTED]

11									
12									
13									

43-1
2-1
1

ATTACHMENT E

(See envelope marked "Confidential")

ATTACHMENT F

[REDACTED]

10
11

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

20
5-18-5

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Amendment to Accepted Commercial Offer
Number 57-612-3 JCA Contract 2210

ADU offers to increase by 50,000 short tons
the tonnage for contract year 1954 under
the STRAP Term Supply Contract

Coal purchased shall increase from 130,000
short tons to 180,000 short tons
or more 50,000 short tons

Billing shall be conducted in accordance
(with contract)

9-2
1 84

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

RC
5-19

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



RECEIVED

NOV 1 1994

DUPLICATE

Wire
Pay received

FLORIDA POWER & LIGHT CO
FUEL MANAGEMENT DEPARTMENT
NATURAL GAS GROUP
P.O. BOX 9788
MIAMI, FLORIDA 33162
ATTN: BOBA GISSOW

INVOICE NUMBER: C-9416-72
INVOICE DATE: NOVEMBER 1, 1994
DUPLICATE DATE: NOVEMBER 16, 1994

CONTACT DATE: NOVEMBER 1, 1994
VOLUME BASIS: MMBTU 1473 DRY

WIRE TRANSFER:

FOR FURTHER INFORMATION CALL:

ZONE 1-DEFAULT PRICE
ONE 1-NEGOTIATED PRICE - 1

-NEGOTIATED PRICE - 2

-NEGOTIATED PRICE - 3

-NEGOTIATED PRICE - 4

-NEGOTIATED PRICE - 5

-NEGOTIATED PRICE - 6

ZONE 2-DEFAULT PRICE
ZONE 2-NEGOTIATED PRICE - 1

-NEGOTIATED PRICE - 2

-NEGOTIATED PRICE - 3

-NEGOTIATED PRICE - 4

-NEGOTIATED PRICE - 5

-NEGOTIATED PRICE - 6

ZONE 3-DEFAULT PRICE
ZONE 3-NEGOTIATED PRICE - 1

-NEGOTIATED PRICE - 2

-NEGOTIATED PRICE - 3

-NEGOTIATED PRICE - 4

-NEGOTIATED PRICE - 5

-NEGOTIATED PRICE - 6

FIXED FEE-DEFAULT PRICE

-NEGOTIATED PRICE

FIXED FEE-NEGOTIATED PRICE

TOTAL AMOUNT

VERIFIED

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

BY DATE

B-94517-90004-001
Phone: 552-3445
DATE: 11/16/94

11 NON

021 025

7,100,240

43-9

43-9

PAY

This combined confirmation and invoice is subject to the provisions of the sales agreement specified above. The information contained herein is for informational purposes only and does not constitute an offer. Conditions between us during the time period indicated.

RECEIVED

NOV 9 1994

DOMA G. GISSOW

Wine
Payment

CUSTOMER INFORMATION		INVOICE INFORMATION		CONTRACT INFORMATION		PAYMENT INFORMATION	
FLORIDA POWER & LIGHT CO. ATTN: DOMA GISSOW FUEL MANAGEMENT DEPARTMENT NATURAL GAS GROUP P. O. BOX 629168 MIAMI, FL 33162 Fax #: (305) 553-2888		INVOICE NUMBER: G-488-29 INVOICE DATE: NOVEMBER 9, 1994 DUE DATE: NOVEMBER 21, 1994		VIA WIRE TRANSFER 11/11/94		PAGE 1 PAYMENT INFORMATION	
FOR FURTHER INFORMATION CALL:				VOLUME BASE: MMBTU			
FACILITY: [REDACTED] TO INVOICE YOU FOR NATURAL GAS SALES:		COMPRESSOR STATION 7		PER TEST USE PER MONTH		MONTHLY ADJUSTMENTS FINAL AMOUNT TAX	
2536	Reported	10/21/1994	10/21/1994	0	0		
2539	Reported	10/21/1994	10/21/1994	0	0		
2542	Reported	10/21/1994	10/21/1994	0	0		
2523	Reported	10/21/1994	10/21/1994	0	0		
2572	Reported	10/21/1994	10/21/1994	0	0		

VERIFIED BY: [Signature] DATE: 11/11/94
 ITEM QUANTITY UNIT PRICE TOTAL
 000.000 0.00 0.00 0.00
 11/25/94

PAID BY: [Signature] DATE: 11/11/94
 11/25/94

ENTERED BY: [Signature] DATE: 11/11/94
 Del Loc: 032 Phone: 553-2888
 AUTHORIZED BY: [Signature] DATE: 11/11/94
 Title: NATURAL GAS SALES GROUP
 Title: NATURAL GAS SALES GROUP

A 23431999 790

FPL
 TUG 3/5/98
 PBL
 WJ 11/95
 RG 6/1/95

43-9	2-1
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ATTACHMENT G

(See envelope marked "Confidential")

ATTACHMENT H

kw 11/8/95

COMPANY TITLE DATE AUDITOR
 WP NO 22

COMPANY INVITED TO BID DATE JULY 19, 1991 4:00 P.M.
 DATE RESPONSE RECEIVED
 BIO YES/NO
 BID AMOUNT PER PROPOSAL
 BID AMOUNT PER CO EVALUATION ANALYSIS AFTER CLARIFICATION LETTERS
 BID ACCEPTED/ REJECTED
 CONFIRM LETTER SENT
 CONFIRM RESPONSE AGREES WITH BID PROPOSAL

source list provided by FPL
 WP 44-1

letter from contractor wp 44-1/1 THRU 44-1/8
 from bid proposal WP 44-1/2-2
 from bid evaluation analysis WP 44-1/2-2
WP 44-1/2-2

RESPONSE LETTER DATED	BIO YES/NO	BID AMOUNT PER PROPOSAL	BID AMOUNT PER CO EVALUATION ANALYSIS AFTER CLARIFICATION LETTERS	BID ACCEPTED/ REJECTED	CONFIRM LETTER SENT	CONFIRM RESPONSE AGREES WITH BID PROPOSAL
[REDACTED] RESPONSE LETTER DATED 3/21/92	YES	[REDACTED]	[REDACTED]	[REDACTED]	YES	YES
[REDACTED] NO DATE ON RESPONSE LETTER	YES	[REDACTED]	[REDACTED]	[REDACTED]	YES	YES
[REDACTED] RESPONSE LETTER DATED NO 3/30/92 COMPANY NOTES SAY DECLINED		N/A	N/A	N/A	YES	YES
[REDACTED] RESPONSE LETTER DATED 3-26-92	NO	N/A	N/A	N/A	YES	YES
[REDACTED] RESPONSE LETTER DATED 3/31/92	YES	[REDACTED]	[REDACTED]	[REDACTED]	YES	NO
[REDACTED] RESPONSE LETTER DATED 3/31/92	YES	[REDACTED]	[REDACTED]	[REDACTED]	YES	YES
[REDACTED] RESPONSE LETTER DATED 3/31/92	YES	[REDACTED]	[REDACTED]	[REDACTED]	YES	YES
[REDACTED] RESPONSE LETTER DATED 3/31/92	YES	[REDACTED]	[REDACTED]	[REDACTED]	YES	YES

COMPANY FPL
TITLE [REDACTED]
PERIOD 12 MONTHS ENDED 3/31/93
DATE MARCH 8, 1995
AUDITOR RAYMOND GRANT

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

44-0/2

[REDACTED]

44-1/3

[REDACTED]

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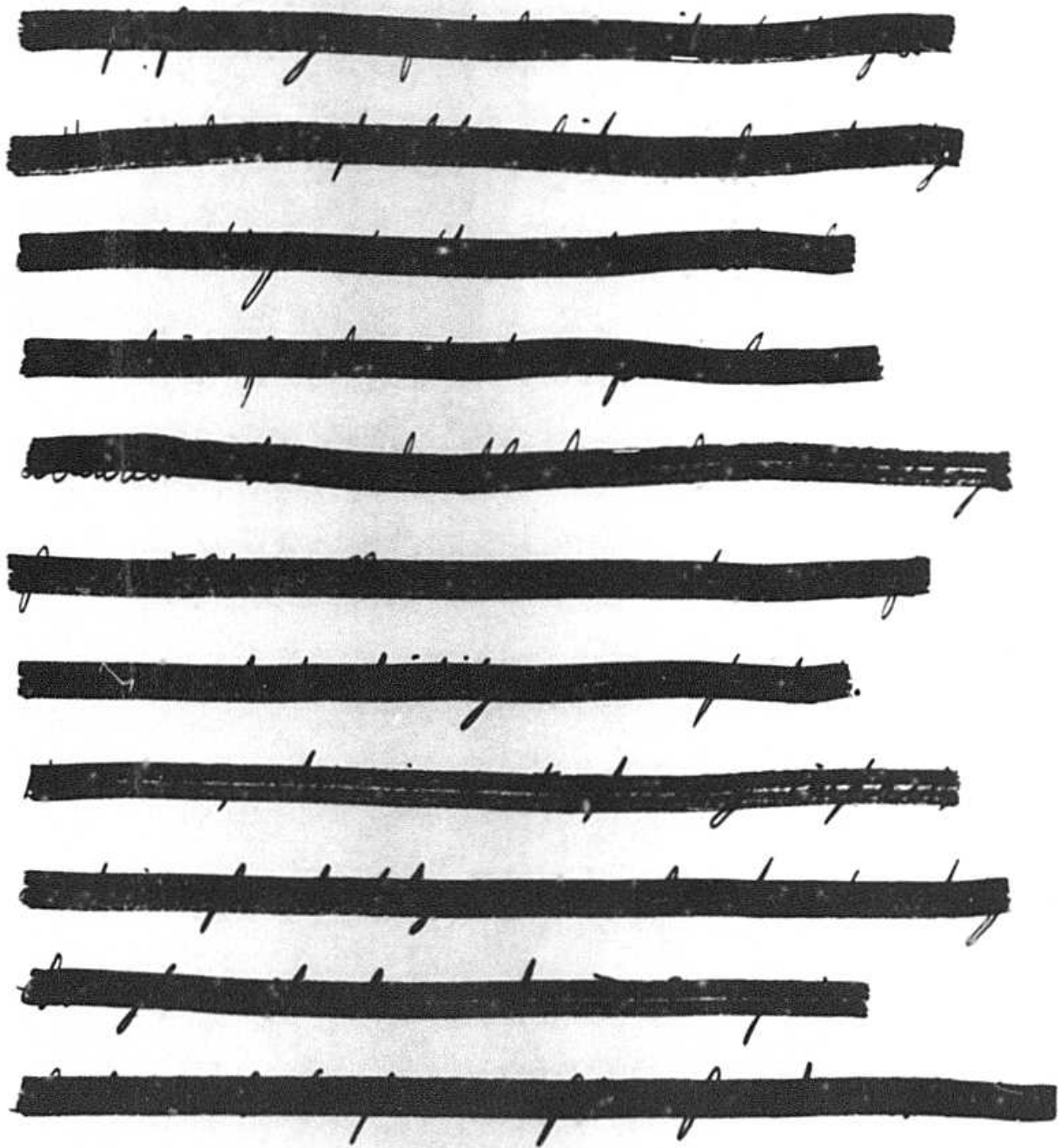
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BID SUMMARY SHEET

BID DUE DATE
March 25, 1992

INQUIRY NO. 928-104578 ESTIMATE [REDACTED] JOB LOCATION/DESCRIPTION [REDACTED]

VENDORS:

VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.
[REDACTED]	Y011804	[REDACTED]	[REDACTED]	[REDACTED]
MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
[REDACTED] (44-1)	[REDACTED] (44-1) (44-1)	No Bid * (44-1 / 4 13)	*No Bid (44-1 / 4 14)	
[REDACTED]	[REDACTED]	* Confirmation Response to to Bid.		

REASON FOR AWARD

- Low Dollar Value
- Sole Source-per attached memo or as noted on RPA
- Written Quote Requested
- Only Responsive Bidder-time did not permit additional solicitation
- Single Source-see attached justification
- Competitively Bid on BPO No.
- OEM (Original Equipment Manufacturer)
- Other-explain

WERE MINORITY VENDORS CONSIDERED? YES NO

WERE MINORITY VENDORS AVAILABLE? YES NO

COMMENTS/EXPLANATION [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

AWARD [REDACTED]

VENDOR [REDACTED] P. O. NO. B 92577-90054

TYPE OF WORK [REDACTED] COMPLETED BY [REDACTED]

BIL .MARY SHEET

BID DUE DATE _____

INQUIRY NO. 928-104578 ESTIMATE _____ JOB LOCATION/DESCRIPTION _____

VENDORS:				
VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.
MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
[REDACTED] 44-1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

REASON FOR AWARD

- ___ Low Dollar Value
- ___ Sole Source-per attached memo or as noted on RPA
- ___ Written Quote Requested
- ___ Only Responsive Bidder-time did not permit additional solicitation
- ___ Lowest Evaluated Bid
- ___ Single Source-see attached justification
- ___ Competitively Bid on BPO No.
- ___ OEM (Original Equipment Manufacturer)
- ___ Other-explain _____

WERE MINORITY VENDORS CONSIDERED? YES NO

WERE MINORITY VENDORS AVAILABLE? YES NO

COMMENTS/EXPLANATION

AWARD

ENDOR _____ P. O. NO. _____
 PE OF WORK _____ COMPLETED BY _____

Item	Qty.	Description	LATEX	WOODSON	CURRAN
a-1		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-2		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-3		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-4		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-5		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-6		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-7		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-8		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-9		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-10		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-11		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-12		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-13		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-14		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-15		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-16		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-17		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
a-18		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

After Clarification
Letters

Pipeline

[REDACTED]

[REDACTED]

[REDACTED]

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FPL

Technical Evaluation
T4E 3/21/95
FBL

3/21/95

NATIONAL 45-41 "e-Ease"
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Original Quotes

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COMPANY: FPL
 TITLE: CONTRACT CHANGE ORDER ANALYSIS
 PERIOD: 12 MONTHS ENDED

AUDITOR: RAYMOND GRANT
 DATE: 3-9-95
 WP: [REDACTED]

Re: Construction of Austin Gas Pipeline

CHANGE ORDER NO	CHANGE ORDER NO	AMOUNT	1	2	3	4	5	6	7
TOTAL		44-1/21							
1	39122	[REDACTED]	X	X	NO	X	X	N/A	X
2	79842	[REDACTED]	X	NA	X	X	X	N/A	X
3	79843	[REDACTED]	X	X	NO	X	X	N/A	X
4	79844	[REDACTED]	X	X	NO	X	X	N/A	X
5	79889	[REDACTED]	X	X	NO	X	X	N/A	X
6	79686	[REDACTED]	X	X	NO	X	X	N/A	X
7	79551	[REDACTED]	X	X	NO	X	X	N/A	X
8	79553	[REDACTED]	X	X	NO	X	X	N/A	X
9	79682	[REDACTED]	X	X	NO	X	X	N/A	X
10	79683	[REDACTED]	X	X	NO	X	X	N/A	X
11	79812	[REDACTED]	X	X	NO	X	X	N/A	X
12	88905	[REDACTED]	X	X	NO	X	X	N/A	X
13	79590	[REDACTED]	X	X	NO	X	X	N/A	X
14	79593	44-1/5-1	X	X	NO	X	X	N/A	X
15	79594	[REDACTED]	X	X	NO	X	X	N/A	X

GO Procedures 701

If a Contract Change Order (CCO) is < \$750,000 it should be:
 a. Approved by the Originator
 b. Authorized by the Manager or Director/Designee

If a Contract Change Order (CCO) is > \$750,000 it should be:
 a. Approved by the Manager or Director/Designee
 b. Authorized by the Vice President

The change orders were tested for the following attributes:

1. is the reason for the CO prudent. If no, explain
2. Has the contract CO Form No. 953 been authorized and approved by company representative.
3. is the work in the CO already included in the contract price.
4. Does the pricing on the CO agree with the contract conditions.
5. Are owner provided items credited where appropriate.
6. Does the pricing on the change order agree with the backup (source documentation -- material cost invoices, time sheets, equipment rental, etc)
7. is the work described in the change order completed at the site?

Please see WP 44-1/3-1 for detail explanation on Change Orders. 44-1/5

BID SUMMARY SHEET

BID DATE
Sept. 26, 1991

INQUIRY NO. SMB:928-119801 ESTIMATE [REDACTED] JOB LOCATION/DESCRIPTION [REDACTED]

VENDORS:

VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
44-2 2-1 $\frac{44-2}{1-1}$	[REDACTED]	44-2 $\frac{44-2}{1-2}$	44-2 1-3 $\frac{44-2}{1-3}$	[REDACTED]

REASON FOR AWARD

- Low Dollar Value
- Sole Source-per attached memo or as noted on RPA
- Written Quote Requested
- Only Responsive Bidder-time did not permit additional solicitation
- Single Source-see attached justification
- Competitively Bid on BPO No.
- GEM (Original Equipment Manufacturer)
- Other-explain

WERE MINORITY VENDORS CONSIDERED? YES NO

WERE MINORITY VENDORS AVAILABLE? YES NO

COMMENTS/EXPLANATION

[REDACTED]

[REDACTED]

BID SUMMARY SHEET

BID DUE DATE
Sept. 26, 1991

Page 2 of 3

INQUIRY NO.		ESTIMATE		JOB LOCATION/DESCRIPTION	
SMB-928-119801		[REDACTED]		[REDACTED]	
VENDORS:					
[REDACTED]		[REDACTED]		[REDACTED]	
VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.
MINORITY VENDOR	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
[REDACTED]	44-2 2-7	[REDACTED]	44-2 1-5	[REDACTED]	44-2 1-7
	44-2 1-4 P7		44-2 1-5 P1		44-2 1-6
					44-2 1-7 P1

REASON FOR AWARD

- Low Dollar Value
- Sole Source-per attached memo or as noted on RPA
- Written Quote Requested
- Only Responsive Bidder-time did not permit additional solicitation
- Lowest Evaluated Bid
- Single Source-see attached justification
- Competitively Bid on BPO No.
- OEM (Original Equipment Manufacturer)
- Other-explain

WERE MINORITY VENDORS CONSIDERED? YES NO

WERE MINORITY VENDORS AVAILABLE? YES NO

COMMENTS/EXPLANATION

Multiple blank lines for providing comments or explanations.

AWARD

VENDOR	P. O. NO.
TYPE OF WORK	COMPLETED BY

BID SUMMARY SHEET

BID DUE DATE

September 26, 199

Page 3 of 3

INQUIRY NO. ESTIMATE JOB LOCATION/DESCRIPTION
SMB: 928-119801

VENDORS:

VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.	VENDOR NO.					
MINORITY VENDOR	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	MINORITY VENDOR	YES <input type="checkbox"/> NO <input type="checkbox"/>	MINORITY VENDOR	YES <input type="checkbox"/> NO <input type="checkbox"/>	MINORITY VENDOR	YES <input type="checkbox"/> NO <input type="checkbox"/>	MINORITY VENDOR	YES <input type="checkbox"/> NO <input type="checkbox"/>
[REDACTED]									
[REDACTED]									

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1-8

REASON FOR AWARD

- Low Dollar Value
- Sole Source-per attached memo or as noted on RPA
- Written Quote Requested
- Only Responsive Bidder-time did not permit additional solicitation
- Lowest Evaluated Bid
- Single Source-see attached justification
- Competitively Bid on BPO No.
- OEM (Original Equipment Manufacturer)
- Other-explain

WERE MINORITY VENDORS CONSIDERED? YES NO

WERE MINORITY VENDORS AVAILABLE? YES NO

COMMENTS/EXPLANATION

AWARD

VENDOR P. O. NO.
TYPE OF WORK COMPLETED BY

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10-11-1964

COMPANY: FPL

TITLE: [REDACTED]

PERIOD: 12 MONTHS ENDED 3/31/93

DATE: MARCH 22, 1995

AUDITOR: RAYMOND GRANT
WP

*kw
6/1/95*

[REDACTED]

[REDACTED]

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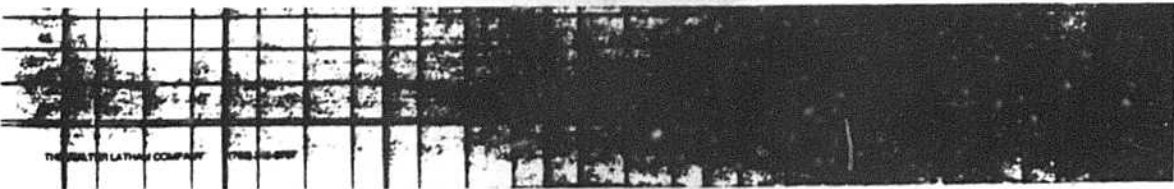
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EXECUTIVE SUMMARY

CONTRACT FOR NATURAL GAS PIPELINE
ENGINEERING SERVICE

FIRM:

[REDACTED]

TERM:

April 26, 1991 through April 30, 1993

COMPENSATION:

[REDACTED] 44-3 44-3

[REDACTED]

WARRANTY:

[REDACTED]

INDEMNITY:

[REDACTED]

OWNERSHIP:

[REDACTED]

LIMITATIONS OF
LIABILITY:

[REDACTED]

INSURANCE:

[REDACTED]

[REDACTED]

APPENDIX B
COMPENSATION AND INVOICING

B.1 COMPENSATION FOR BASE SERVICES

For performance of the base Services as described in Section 2.0 of Appendix A, ENGINEER'S SCOPE OF WORK DOCUMENT, FPL shall pay [REDACTED] the lump sum price of [REDACTED]

B.2 COMPENSATION FOR OPTIONAL SERVICES

Should FPL elect to have [REDACTED] perform any of the optional Services described in Section 4.0 of Appendix A, ENGINEER'S SCOPE OF WORK DOCUMENT, then [REDACTED] shall be compensated for such optional Services as follows:

- B.2.1** Field Inspection Services, as described in Section 4.1 of Appendix A, shall be performed on a cost reimbursable basis.

The schedule of rates attached hereto as Exhibit I shall apply. The rates set forth in Exhibit I shall be firm through December 31, 1991, after which time the manpower rates may be subject to escalation not to exceed 7.5%, and must be supported by sixty day prior written notice to FPL with sufficient justification to warrant said escalation. Equipment rates, reproduction rates, etc, as set forth in Exhibit I, shall be firm for the term of this Contract.

- B.2.2** The As-Built "Open Ditch" Survey, described in Section 4.2 of Appendix A, shall be performed on a cost reimbursable basis. The rates set forth in Exhibit I, subject to the terms described in Section B.2.1, shall apply. The estimated cost of these Services is [REDACTED] based on 2400 manhours.

- B.2.3** Compensation for the detail design of an interconnecting tie between the new pipeline and existing Martin Plant facilities, described in Section 4.3 of Appendix A, shall be a lump sum price of [REDACTED]

B.3 PAYMENT SCHEDULE FOR BASE SERVICES

Specific portions of the lump sum price for base Services shall become payable upon the completion of certain Services or attainment of milestones as set forth in the following payment schedule. The estimated dates are for planning purposes only, and acceptance of invoices and payment shall be contingent upon the associated submittal or milestone event being completed.

PAYMENT SCHEDULE

	<u>ESTIMATED DATE</u>	<u>PAYMENT DUE</u>
<u>Survey for Preliminary and Final Routing</u>		
Aerial photography submitted	7-01-91	[REDACTED]
Preliminary survey notes submitted	7-29-91	[REDACTED]
<u>Preliminary Routing</u>		
Kickoff mtg. & field trip to FPL	6-03-91	[REDACTED]
Map of pipeline route & sketch of plats submitted	6-15-91	[REDACTED]
<u>Final Routing</u>		
33% of alignments submitted	8-26-91	[REDACTED]
66% of alignments submitted	9-09-91	[REDACTED]
100% of alignments submitted	9-23-91	[REDACTED]
50% of permits submitted	9-09-91	[REDACTED]
100% of permits submitted	9-23-91	[REDACTED]
<u>Detailed Design</u>		
P&ID design submitted to FPL	7-01-91	[REDACTED]
Site plans submitted to FPL	7-29-91	[REDACTED]
10% of drawings submitted	8-12-91	[REDACTED]
20% of drawings submitted	8-26-91	[REDACTED]
40% of drawings submitted	9-09-91	[REDACTED]
60% of drawings submitted	9-23-91	[REDACTED]
80% of drawings submitted	10-07-91	[REDACTED]
90% of drawings submitted	10-21-91	[REDACTED]
100% of drawings submitted	4-01-92	[REDACTED]
<u>Development of Construction & Procurement Packages</u>		
Line Pipe, valves & long lead items complete	7-29-91	[REDACTED]
Other material procurement packages complete	10-21-91	[REDACTED]
Construction & radiograph packages complete	11-18-91	[REDACTED]
<u>Bid Evaluation Services</u>		
Bid evaluation for line pipe, valves and long lead items complete	9-09-91	[REDACTED]
Bid evaluation for other materials		
- 50% complete	12-02-91	[REDACTED]
- 100% complete	12-16-91	[REDACTED]
Bid evaluation for construction & radiograph complete	9-04-92	[REDACTED]

Permit & License Support

For each of the eleven line items in Table 1 of Appendix A, [redacted] shall be payable upon [redacted] submission of all materials pertaining to that line item, and [redacted] shall be payable upon FPL's receipt of the applicable permit/license for that line item.

Review of vendor documents

Long lead/design items:

- 20% complete submittals 10-07-91 [redacted]
- 40% complete submittals 10-21-91 [redacted]
- 60% complete submittals 5-01-92 [redacted]
- 80% complete submittals 6-12-92 [redacted]
- 100% complete submittals 7-24-92 [redacted]

Other materials:

- 50% complete submittals 11-04-91 [redacted]
- 100% complete submittals 11-18-91 [redacted]

As-Built Documentation

- As-Built submittals 65% complete 12-04-92 [redacted]
- As-Built submittals 100% complete 1-01-93 [redacted]

Completion of start up

2-04-93 [redacted]

B.4 INVOICING

[redacted] shall submit a monthly invoice in triplicate for the cost of Services which became payable during the previous monthly period, with sufficient detail to verify the invoiced amount. All payments shall be due and payable within thirty calendar days after FPL's receipt of a correct and properly documented invoice. Each invoice shall include:

- B.4.1 Title identifying the Work;
- B.4.2 FPL's Purchase Order number;
- B.4.3 A description of the Services performed and the applicable portion of the lump sum price which is due;
- B.4.4 For any Services performed on a cost reimbursable basis:
 - B.4.4.1 An itemization of hours/days of Services performed by each individual, their personnel category, rate per hour/day and extended cost for the invoicing period;
 - B.4.4.2 Itemization of reimbursable expenses over \$25.00;
- B.4.5 Total amount of current invoice;

EXHIBIT I

SCHEDULE OF RATES
FOR SERVICES PERFORMED ON A COST REIMBURSABLE BASIS

The following rates shall apply for Services rendered by [REDACTED] which have been authorized by FPL to be performed on a cost reimbursable basis. These rates include salary, payroll taxes, insurance, overheads, profit, fuel, and maintenance, for Services provided from [REDACTED] headquarters and will remain in effect through December 31, 1991.

I. ENGINEERING SERVICES

Classification

Project Director
Project Manager
Principal Engineer
Senior Engineer
Engineer
Project Coordinator
Material Coordinator
Technical Coordinator
Project Administrator
Secretary
Clerk
Word Processing Computer

II. DRAFTING SERVICES

Classification

Chief Draftsman
Design Supervisor
Squad Leader
Senior Design Draftsman
Design Draftsman
Senior Draftsman
Draftsman
Drafting Clerk
Computer Drafting System

III. RIGHT-OF-WAY SERVICES

Classification

ROW Manager
Project Supervisor
Special Agent
Senior Agent
Abstractor
Agent



IV. SURVEY SERVICES

Classification

Office:

Survey Manager
Registered Surveyor
Survey Technician
Party Chief
Instrument Man

Field:

1-Man Party, w/normal equipment, including vehicle
2-Man Party, w/normal equipment, including vehicle
3-Man Party, w/normal equipment, including vehicle
4-Man Party, w/normal equipment, including vehicle

Additional Equipment:

EDM
Total Station w/Data Collector
TSI or M-850 Pipeline Detector
Powersaw (in use)
Boat, Motor and Trailer (19 Ft.)
Boat, Motor and Trailer (14 Ft.)
Recording Pathometer



V. INSPECTION SERVICES

Vendor Inspection:

Classification

Inspection Manager
Certified Welding Inspector
Electrical Inspector
Test Inspector
Fabrication Inspector
Coating Inspector
Material Expeditor

Mill Inspection:

Classification

Certified Welding Inspector
NACE Coating Inspector
Pipe Mill (Lead) Inspector
Pipe Mill (General) Inspector

Construction Management and Field Inspection:

Classification

Construction Manager
Chief Inspector
Senior Welding Inspector
Welding Inspector
General/Utility Inspector
Civil Inspector
Electrical/Instrumentation
Safety Inspector
Environmental Inspector
Material Clerk

F. Special Equipment Requirements

Special equipment may include, but not be limited to, computer time rental, computer software and hardware, reference materials, watercraft, aircraft, landcraft, hardware, tools, testing equipment, cameras, video gear, etc. which has been authorized in writing by FPL for rental, lease, or purchase for use by Universal on behalf of FPL. Such requirements will be charged at cost plus ten percent (10%) for handling. Special equipment owned by [redacted] may be used when rates for use (without further markup for handling) are mutually agreed upon and authorized in writing by FPL prior to use.

G. Miscellaneous Costs

All costs directly assignable on behalf of FPL's business of a reimbursable nature will be charged at cost. These costs include items such as postage, freight, express delivery, courier service, long distance telephone or telex, maps, records, abstract fees, permit fees, supplies, etc.

H. Overtime

An overtime rate computed as [redacted] times the regular hourly rate will be charged for all time worked, with EPL's prior authorization, in excess of 8 hours per regular work day and on weekends or holidays for all drafting, secretarial, clerical, and inspection personnel where hourly rates are indicated. For calendar day rate inspection personnel, overtime will be charged at 0.125 times the calendar day rate for all required work hours approved in excess of 70 hours per week.

I. Calendar Day Rate

Personnel assigned to extended project durations are quoted on a calendar day rate basis from initiation of their assignment to completion. This rate applies to a seven day week whether the individual is expected to report for Sundays, holidays, etc.

J. Standby

During assignment of any survey or inspection personnel, [redacted] will charge a minimum of 8 hours per day or actual hours expended (whichever is greater) for standby at FPL's request or due to inclement weather.

44-3
2-11

COMPANY FPL
 TITLE CONTRACT CHANGE ORDER ANALYSIS
 PERIOD 12 MONTHS ENDED
 AUDITOR YEN NGO
 DATE 4 10 95
 WP



CHANGE ORDER	CHANGE ORDER NO	AMOUNT								
			1	2	3	4	5	6	7	
TOTAL										
2	63138		X	X	NO	X	NA	X	X	
3	58581		X	X		X	NA	X	X	
4	58594		X	X	NO	X	NA	X	X	
5	58580		X	X	NO	?	NA	NO	X	
6	39464		X	X	NO	X	NA	X	NO	
7	78211		X	X	L	X	NA	X	X	
8	78212		NA	NA	NA	NA	NA	NA	NO	
9	79836		X	X	L	X	NA	X	X	
10	79867		X	X	L	X	NA	X	NO	
11	79872		X	X	L	X	NA	X	NO	
12	79552		X	X	L	X	NA	X	X	
13	78223		X	X	L	NA	NA	NA	X	
14	78224		X	X	L	NA	NA	NA	X	
15	79681		X	X	L	X	NA	X	X	
16	79810		X	X	L	X	NA	X	NO	
17	79591		X	X	L	X	NA	X	X	
18	79592		X	X	NO	X	NA	X	X	
19	79595		X	X	NO	X	NA	X	X	
20	79596		X	X	L	X	NA	X	X	
21	69701		X	X	NO	X	NA	X	NO	
22	75550		X	X	NO	X	NA	X	X	
23	92579		X	X	NO	X	NA	NA	NO	
24	52284		X	X	NO	X	NA	X	X	

SOURCE CONSTRUCTION FOLDER - SUPPLEMENT INDEX
 GO Procedures 701

If a Contract Change Order (CCO) is < \$750,000 it should be:
 a. Approved by the Originator
 b. Authorized by the Manager or Director? Designee

If a Contract Change Order (CCO) is < \$750,000 it should be:
 a. Approved by the Manager or Director? Designee
 b. Authorized by the Vice President

The change orders were tested for the following attributes:

1. Is the reason for the CO prudent. If no, explain
2. Has the contract CO Form No. 45 been authorized and approved by company representative.
3. Is the work in the CO already included in the contract price.
4. Does the pricing on the CO agree with the contract conditions.
5. Are owner provided items credited where appropriate.
6. Does the pricing on the change order agree with the backup (source documentation - material cost invoices, time sheets, equipment rental, etc)
7. Is the work described in the change order completed at the site?

Original Amendment 4



1										
2										
3										
										44-3 3

COMPANY FPL
 TITLE MARTINPLANT TESTING
 PERIOD 12 MONTHS ENDED 3-31-95
 AUDITOR R GRANT
 DATE
 WP

Handwritten notes:
 11/1/91
 11/1/91

Date	Invoice	Vendor	Description	Amount	ATTRIBUTES		
					1	2	3
6-17-92	ROS #889060	Requisition On Stores	Four (4) Plastic Film Issued To Bob Bradford	[REDACTED]	P1 X	X	N/A
11-1-91	[REDACTED]	[REDACTED]	Payment on Contract Job No. 1181-005 Aprox 7	[REDACTED]	✓ P10 X	X	X
11-1-91	[REDACTED]	[REDACTED]	Other material, Material Drawing Completed	[REDACTED]	✓ P10 X	X	X
11-1-91	[REDACTED]	[REDACTED]	Payment on Contract Job No. 1181-005 Sketch	[REDACTED]	✓ P10 X	X	X
11-1-91	[REDACTED]	[REDACTED]	of Plats, 10 Alignments, 11 Drawing Completed	[REDACTED]	✓ P10 X	X	X
1-2-92	[REDACTED]	[REDACTED]	Payment on Contract Job No. 1181-005	[REDACTED]	✓ P11 X	X	X
			Alignments, Permits, Approv. of Site Plan, Drawings & Construction Radiographic				
5-13-92	[REDACTED]	[REDACTED]	Natural Gas Piping Materials	[REDACTED]	✓ P11 X	X	X
5-13-92	[REDACTED]	[REDACTED]	Natural Gas Piping labor Etc	[REDACTED]	X	X	X
5-13-92	[REDACTED]	[REDACTED]	Natural Gas Piping Other Labor	[REDACTED]	X	X	X
4-10-92	[REDACTED]	[REDACTED]	88,020' -20' 'od * 250' ' wall, 52 73#, API5L-x60 Steel Line pipe, High Frequency Electric resistance Welded, Triple Random length, 64' max. -58' Avg - 30' Min. Bare Plain Ends Beveled.	[REDACTED]	✓ P14 X	X	X
7-20-92	[REDACTED]	[REDACTED]	To provide supervision, Labor, equipment consumable and material to relocate existing telephone cable from present routing at SR 710 and ending at manhole 13	[REDACTED]	✓ P14 X	X	X
4-3-92	[REDACTED]	[REDACTED]	54063' -20' 'od * 344' ' wall 72 21#, API5L-x60 Steel Line pipe, High Frequency Electric resistance Welded, Triple Random length, 64' max. -58' Avg - 30' Min. Bare Plain Ends Beveled	[REDACTED]	✓ P15	X	X
9-21-92	92-4	[REDACTED]	Concrete coating owner supplies 20" O D Fusion Bond Coated Pipe 30 056 1 FT @ \$13 46/1F 1 606 1 FT @ \$10 34/1F	[REDACTED]	✓ P15	X	X
				[REDACTED]	✓ P15	X	X

COMPANY FPL
 TITLE MARTINPLANT TESTING
 PERIOD 12 MONTHS ENDED 3-31-95
 AUDITOR R. GRANT
 DATE
 WP

Date	Invoice	Vendor	Description	Amount			
10-31-92	92-004-002	[REDACTED]	Labor to transfer, install and repair pipe	[REDACTED]		x	x x
12-2-92	92-004-002	[REDACTED]	Labor to transfer, install and repair pipe	[REDACTED]		x	x x
12-31-92	92-004-002	[REDACTED]	Labor to transfer, install and repair pipe	[REDACTED]		x	x x
1-11-93	121444	[REDACTED]	CCO # 79836 - Third Party Contract labor for Project 1537 006 FPL Radiographic Inspection	[REDACTED]	✓19	x	x x
3-2-93	92-004-002	[REDACTED]	Clean up, Electrical Instrumentation Etc	[REDACTED]	✓14	x	x x
3-31-93	92-004-002	[REDACTED]	Incentive Bonus: Environ / Reg. \$20,000 No work stoppage by any government agency	[REDACTED]	✓20	x	x x
			[REDACTED]	[REDACTED]			
3-13-93	92-004-002	[REDACTED]	Concrete Coating - Pipe	[REDACTED]	✓22	x	x x
6-2-93		[REDACTED]	SCADA Equipment installed on 20" Pipeline Puffer Swellan	[REDACTED]	✓22	x	x x
7-5-91		[REDACTED]	Sketch of Plats, Approv. of P&ID and Drawings	[REDACTED]	✓27	x	x x
9-3-91		[REDACTED]	Prof. Survey Notes Submitted, Sketch of Plats, Approv. of P&ID and Drawings	[REDACTED]	✓27	x	x x

✓ Trans to WP 45-1/1-1

45-1
1-1
7

COMPANY FPL
 TITLE MARTINPLANT TESTING
 PERIOD 12 MONTHS ENDED 3-31-95
 AUDITOR R GRANT
 DATE
 WP

Handwritten signature

Date	Invoice	Vendor	Description	Amount	ATTRIBUTES 1 2 3
12-21-92	559929	[REDACTED]	30% of contract value upon completion of structural steel fabrication	[REDACTED]	x x x
12-22-92	1	[REDACTED]	Purchase Order B92577-90054, Change Order No. 79889 on 16 interconnect between the 20" and 18" fuel lines to the Martin Plant	[REDACTED]	x x x
			16" Tie to new 20" Pipeline, 16 valve, 16" Pipeline Hydrostatic test & drying, Open cut or slick bore Plant Road	[REDACTED]	
			Set Tie in to Existing Piping	[REDACTED]	
			Concrete Foundations, Dewatering Reseeding.	[REDACTED]	x x x

SOURCE: INVOICE & PAYMENT VOUCHER

Handwritten notes on the left margin:
 - Vertical text: "STANDARD" and "12-15-15"
 - Bottom text: "1-15-15"

ATTACHMENT I

**Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:**

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
9-1	1	1-26	(1)	(A)
9-1	2	1-26	(1)	(A)
9-1	3	1-7	(1)	(A)
9-1/1	1	1-30	(1)	(A)
9-1/1	2	1-10	(1)	(A)
9-1/1	3	1-28	(1)	(A)
9-1/1	4	1-20	(1)	(A)
9-1/1	5	1-26	(1)	(A)
9-1/1	6	1-20	(1)	(A)
9-1/1	7	1-26	(1)	(A)
9-1/1	8	1-27	(1)	(A)
9-1/1	9	1-26	(1)	(A)
9-1/1	10	1-22	(1)	(A)
9-1/1	11	1-35	(1)	(A)
9-2/1	1	1-31	(2)	(B)
9-2/1	2	1-37	(2)	(C)
9-2/1	3	1-21	(2)	(C)
9-2/1	4	1-13	(2)	(C)
9-2/1	5	1-38	(2)	(C)
9-2/1	6	1-35	(2)	(C)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

**Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:**

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
43-1/1-2	1	20-44 49-53	(2)	(B)
43-1/1-2	2	7-10 37-51	(2)	(B)
43-1/1-2	3	7-29 43-53	(2)	(B)
43-1/1-2	4	7-8 22-47	(2)	(B)
43-1/1-2	5	29-41	(2)	(B)
43-1/1-2	6	25-52	(2)	(B)
43-1/1-2	7	7-39	(2)	(B)
43-1/1-2	8	10-19	(2)	(B)
43-1/1-2	9	39-51	(2)	(B)
43-1/1-2	10	20-32	(2)	(B)
43-1/1-2	11	26-51	(2)	(B)
43-1/1-2	12	7-20 28-46	(2)	(B)
43-1/1-2	13	8-51	(2)	(B)
43-1/1-2	14	7-19 33-45	(2)	(B)
43-1/1-2	15	16-51	(2)	(B)
43-1/1-2	16	20-53	(2)	(B)
43-1/1-2	17	7-23 37-49	(2)	(B)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
43-1/1-2	19	11-23 37-51	(2)	(B)
43-1/1-2	20	7-17 44-52	(2)	(B)
43-1/1-2	21	7-10 24-36 49-52	(2)	(B)
43-1/1-2	22	7-53	(2)	(B)
43-1/1-2	23	20-53	(2)	(B)
43-1/1-2	24	7-10 24-36	(2)	(B)
43-1/1-2	25	18-52	(2)	(B)
43-1/1-2	26	7-10 24-36 50-51	(2)	(B)
43-1/1-2	27	7-17 44-52	(2)	(B)
43-1/1-2	28	7-24	(2)	(B)
43-2	1	6-55	(2)	(B)
43-2	2	6-55	(2)	(B)
43-2	3	6-55	(2)	(B)
43-2	4	6-55	(2)	(B)
43-2	5	6-55	(2)	(B)
43-2	6	6-55	(2)	(B)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
43-2	7	6-55	(2)	(B)
43-2	8	6-35	(2)	(B)
43-2/1	1	5-25	(2)	(B)
43-2/1	2	5-18	(2)	(B)
43-2/1	3	5-10	(2)	(B)
43-2/1	4	5-24	(2)	(B)
43-2/1	5	5-23	(2)	(B)
43-2/1	6	5-23	(2)	(B)
43-2/1	7	5-13	(2)	(B)
43-2/1	8	5-13	(2)	(B)
43-3	1	5-30	(2)	(B)
43-3/2	1	8-37	(2)	(B)
43-9/1	1	7-38	(2)	(B)
43-9/1-1	1	2 5-40 43-48	(2)	(B)
43-9/1-1/1	1	9-30	(2)	(B)
43-9/2	1	2 9-27	(2)	(C)
43-9/2-1		1-2 4-39	(2)	(C)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
43-9/2-1	2	1-2 4-6 13-30	(2)	(C)
44-1	1	13-47	(3)	(D)
44-1/2	1	2 6-29	(3)	(D)
44-1/2	2	1-17	(3)	(D)
44-1/2	3	1-14	(3)	(D)
44-1/2	4	1-14	(3)	(D)
44-1/2	5	1-14	(3)	(D)
44-1/2	6	1-8	(3)	(D)
44-1/2	7	1-16	(3)	(D)
44-1/2	8	1-14	(3)	(D)
44-1/2	9	1-14	(3)	(D)
44-1/2	10	1-9	(3)	(D)
44-1/2	11	1-16	(3)	(D)
44-1/2	12	1-15	(3)	(D)
44-1/2	13	1-12	(3)	(D)
44-1/2	14	1-14	(3)	(D)
44-1/2	15	1-13	(3)	(D)
44-1/2	16	1-13	(3)	(D)
44-1/2	17	1-13	(3)	(D)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
44-1/2	18	1-12	(3)	(D)
44-1/2	19	1-14	(3)	(D)
44-1/2	20	1-11	(3)	(D)
44-1/2	21	1-13	(3)	(D)
44-1/2	22	1-14	(3)	(D)
44-1/2	23	1-14	(3)	(D)
44-1/2	24	1-14	(3)	(D)
44-1/2	25	1-13	(3)	(D)
44-1/2	26	1-14	(3)	(D)
44-1/2	27	1-14	(3)	(D)
44-1/2	28	1-13	(3)	(D)
44-1/2	29	1-14	(3)	(D)
44-1/2	30	1-14	(3)	(D)
44-1/2	31	1-9	(3)	(D)
44-1/2-1	1	4 6 10-14 22-29	(3)	(D)
44-1/2-1	2	4 8-11	(3)	(D)
44-1/2-1	3	2-49	(3)	(D)
44-1/2-1	4	2-18	(3)	(D)
44-1/2-1/1	1	2-41	(3)	(D)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

**Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:**

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
44-1/2-1/1	2	1-17	(3)	(D)
44-1/2-2	1	1-49	(3)	(D)
44-1/5	1	3 8-24	(3)	(D)
44-2/2	1	4 6-7 11 14 22-30	(3)	(D)
44-2/2	2	4 6-7 11-13	(3)	(D)
44-2/2	3	4 6 11	(3)	(D)
44-2/2	4	2 5-10	(3)	(D)
44-2/2-1	1	1-32	(3)	(D)
44-3	1	2 7-32	(3)	(D)
44-3/2	1	4 6-41	(3)	(D)
44-3/2-1	1	5-6 8-9 21 24	(3)	(D)
44-3/2-1	2	4-25	(3)	(D)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

Justification for Confidentiality of FPL Information
and Related Staff's Workpapers:

STAFF'S WORKPAPER DESIGNATION	PAGE	LINE(S)	JUSTIFICATION FOR CONFIDENTIALITY ¹	DATES OF DECLASSIFICATION ²
44-3/2-1	3	2-3 7-16	(3)	(D)
44-3/2-1	5	9-21 25-33	(3)	(D)
44-3/2-1	6	3-31	(3)	(D)
44-3/2-1	7	3-28	(3)	(D)
44-3/2-1	9	13	(3)	(D)
44-3/3	1	6-7 11-35 55-57	(3)	(D)
45-1/1-1/1	1	8-38	(3)	(D)
45-1/1-1/1	2	8-25	(3)	(D)
45-1/2-1/1	1	8-18	(3)	(D)

¹ See this Attachment I, pp. 9-11.

² See this Attachment I, pp. 11-13.

JUSTIFICATION FOR CONFIDENTIALITY:

(1) The justification for confidential treatment of the internal audit information and associated Staff notes and workpapers derived therefrom (Attachment A) is set forth in the Affidavit of Rene Silva, which is appended to FPL's Request for Confidential Classification as Attachment J. The information consists of a list of FPL's 1994 and early 1995 (through February 15) internal audit reports, and Staff notes summarizing several of the fuel-related internal audit reports. Section 366.093(3)(b), F.S. (1993), provides that "[i]nternal auditing controls and reports of internal auditors" are considered proprietary confidential business information. The Commission has previously (see, for example, 94 FPSC 8:64, 65, and 93 FPSC 11:119, 120) afforded confidential treatment to Staff notes derived from FPL internal audit reports as satisfying the statutory definition of proprietary confidential business information.

(2) The justification for confidential treatment of the fuel oil, natural gas, coal and rail transportation pricing information and associated Staff workpapers derived therefrom (Attachments C and E) is similarly set forth in the Affidavit of Rene Silva (Attachment J). This fuel oil, natural gas, coal and rail transportation information is contractual information which, if made public, would likely impair the efforts of FPL (and its contractual agent, Georgia Power Company, for coal and rail transportation to Scherer Unit #4) to contract for fuel oil, natural gas, coal and rail transportation on favorable terms [Section 366.093(3)(d), F.S. (1993)] and is information relating to competitive interests.

the disclosure of which would impair the competitive business of the provider(s) of the information [§366.093(3)(e), F.S. (1993)].

The Staff's workpapers contain information which delineates the prices that FPL has paid for fuel oil and natural gas, and that Georgia Power Company has paid, as FPL's agent under the Scherer Unit #4 ownership contract, for coal and rail transportation. Disclosure of the invoice prices for such purchases of fuel oil, natural gas, coal and rail transportation is reasonably likely to impair FPL's (and its agent's) ability to negotiate in the future contract price concessions for fuel oil, natural gas, coal and rail transportation. Public disclosure of favorable pricing concessions could result in the vendors' withdrawing these favorable price concessions in the future. Moreover, the fuel oil, natural gas, coal and rail transportation contracts, as well as the Scherer Unit #4 ownership contract, provide that the terms of the contracts will not be publicly disclosed. The fuel oil, coal and rail transportation information sought to be kept confidential by this Request for Confidential Classification is the same type of information to which the Commission routinely grants confidential treatment in FPL's monthly FPSC Form 423 filing (natural gas prices are not reported on Form 423). In addition, the fuel oil, natural gas, coal and rail transportation pricing provisions were individually negotiated between the parties. Public disclosure of these terms and conditions could result in their being withdrawn in future contracts.

In addition, the Staff's workpapers contain information which could impair the competitive business of the provider(s) of the information. The Staff's workpapers contain fuel oil, natural gas, coal and rail transportation pricing information which could lead competitors to ascertain the financial and business operations of the fuel oil, natural gas, coal and rail transportation provider(s). This proprietary business information should remain confidential.

(3) The justification for confidential treatment of information relating to FPL's selecting, evaluating and awarding bids, and associated Staff workpapers derived therefrom (Attachment G), is traceable in large part to §366.093(d), F S (1993). The bidding and related contractual information fits squarely within the statutory definition therein set forth, and its disclosure would likely impair FPL's efforts to contract for goods and services (e.g., construction) on favorable terms, to the detriment of its customers.

In addition, Mr. Rene Silva states in his Affidavit (Attachment J) that public disclosure of bidding information and related contractual data may impair FPL's ability in the future to obtain price concessions from bidders, without such disclosure's conferring any offsetting benefit upon FPL's customers. Furthermore, disclosure may negatively impact the competitive businesses of both FPL and bidders who desire to provide FPL goods and/or services. FPL's bid analysis and evaluation process (including pertinent factors and their relative weightings) would likely be compromised by their disclosure.

conceivably fostering bid maneuvering. Finally, disclosure of a successful bidder's business data may subject it to a competitive disadvantage vis-a-vis competitors whose data are not disclosed.

DATES OF DECLASSIFICATION

- (A) The internal audit information (Attachment A) should not be declassified for a period of at least eighteen months. Much of the information in Attachment A is irrelevant to any issues in this Docket, but would constitute a veritable "hit list" for current and potential litigators against FPL. Critical self-analyses fostered by the confidential nature of internal audits would be stifled by such audits' disclosure. The Commission should return such information (Attachment A) to FPL if at all possible before the end of the eighteen-month period; if not, FPL will, at that time, seek an extension of confidential treatment and classification of Attachment A.

- (B) The fuel oil pricing information (Attachment C) should not be declassified for at least twenty-four months. This is the maximum period of time during which FPL fuel oil contracts are in effect. During this period, without public disclosure of the pricing information, FPL will also have a reasonable opportunity to negotiate new fuel oil contracts and obtain price concessions from fuel oil vendors. Disclosure of pricing information during this contract

period or prior to the negotiation of any new contract(s) is reasonably likely to impair FPL's ability to negotiate future contracts.

- (C) The natural gas pricing information in Attachment E should not be declassified until six months following termination of FPL's natural gas supply contract. Such contract runs until February 28, 2010. Due to FPL's role as a major player in the gas purchase market, disclosure of the contractual price and pricing mechanisms could have a profound impact upon that market. The additional six months (until August 31, 2010) will afford FPL a reasonable opportunity to negotiate a future natural gas supply contract. Maintaining pricing confidentiality during the contract term and six months beyond will avoid impairment of FPL's ability to negotiate and obtain pricing and other contractual concessions.

The coal and rail transportation pricing in Attachment E should not be declassified before the expiration or termination of the FPL/Georgia Power Company ownership agreement for Scherer Unit #4. The ownership contract provides that the confidentiality requirement shall apply during the contract term, which runs for the life of Scherer Unit #4 (but to no date certain). Disclosure prior to the expiration or termination of the ownership contract could impair FPL's ability in the future to negotiate (or have its

agents negotiate) favorable coal and rail transportation contracts, to the detriment of FPL's customers.

- (D) The bidding and related contractual information (Attachment G) should not be declassified for a period of at least eighteen months. Disclosure of this information at any juncture in the foreseeable future would likely impair FPL's efforts to contract for goods and services (e.g., construction) on favorable terms, and may adversely compromise the competitive businesses of both FPL and those bidding to supply such goods and/or services. The Commission should return such information (Attachment G) to FPL if at all possible before the end of the eighteen-month period; if not, FPL will, at that time, seek an extension of confidential treatment and classification of Attachment G.

ATTACHMENT J

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

STATE OF FLORIDA)

AFFIDAVIT OF RENE SILVA

COUNTY OF DADE)

Before me, the undersigned authority, appeared Rene Silva, who, being duly sworn by me, said and testified:

1. My name is Rene Silva. My business address is Florida Power & Light Company, 9250 West Flagler Street, Miami, Florida 33174. I am employed by Florida Power & Light Company ("FPL") as Manager of Forecasting & Regulatory Response in the Business Systems Department of FPL's Power Generation Business Unit.

2. This Affidavit is in support of FPL's "Request for Confidential Classification" ("FPL's Request") of materials obtained by the Commission's Staff during its 1995 fuel audit of FPL, covering the twelve-month period ended March 31, 1995. Specifically, this Affidavit is in support of FPL's Request that materials obtained by Staff through note-taking and embodied in Staff's workpapers, at the lines and pages delineated on Attachment I to FPL's Request in this Docket, be classified as confidential information.

3. All of the obtained materials found at the pages and lines of Staff's workpapers identified on Attachment I came from FPL (i) internal audits, or (ii) contracts and related papers for the purchase of fuel oil, natural gas, coal and rail transportation, or (iii) solicitation, evaluation and awarding of bids for goods and/or services (e.g., construction). Therefore, the materials are internal audit, contractual or bidding data.

4. The internal audit information, and associated Staff notes and workpapers derived therefrom, would disclose to a person examining them much of the same sensitive business information as a review of the audits themselves. In addition, the vast majority of the internal audits listed on Attachment A, conducted by FPL during 1994 and early 1995, although unrelated to issues in this Docket, may unjustifiably provide insight to current and potential litigants against FPL to information relating to FPL's critical self-analyses and the implementation of corrective measures to alleviate or eliminate identified discrepancies or shortcomings. The internal audit information comprising Attachment A is proprietary confidential business information.

5. The internal audit information (Attachment A) should not be declassified for a period of at least eighteen months. The confidential material (Attachment A) should be

returned to FPL when the Commission no longer needs the information to conduct its business.

6. Because of the unique characteristics of the fuel oil and natural gas markets for FPL's service area, and coal and rail transportation markets for Scherer Unit #4 in Georgia, the disclosure of information regarding terms and conditions which affect or specify price or price-related terms and conditions are reasonably likely to impair the efforts of FPL and of Georgia Power Company, FPL's agent under the Scherer Unit #4 ownership agreement, to contract for fuel oil, natural gas, coal and rail transportation on favorable terms in the future. Consequently, the obtained materials, set forth in Attachments C and E to FPL's Request, are proprietary confidential business information.

7. The natures of the fuel oil and natural gas markets for FPL's service area, and coal and rail transportation markets for Scherer Unit #4 in Georgia, are characterized by a limited number of sellers and buyers. This limited availability of suppliers, coupled with FPL's and Georgia Power Company's presence as significant buyers, creates unique markets wherein the confidentiality of the prices, terms and conditions of the supply of fuel oil, natural gas, coal and rail transportation to FPL is necessary to gain the most favorable supply contracts for FPL's customers. Disclosure of contractual data relating to the sale of fuel oil, natural gas, coal and rail transportation to FPL is reasonably likely to impair FPL's and Georgia Power Company's efforts to gain concessions in the future. Firms are presently willing to provide concessions to FPL and Georgia Power Company due to the limited markets in Florida and Georgia, and FPL's and Georgia Power Company's presence in those markets. However, if contractual data such as the identified materials obtained by the Staff are made public, it is likely that FPL and Georgia Power Company will not be able to gain meaningful concessions in the future.

8. Moreover, the type of fuel oil, coal and rail transportation information highlighted on Attachment C to FPL's Request is the same type of fuel oil, coal and rail transportation contractual information contained in FPL's monthly FPSC Form 423 fuel reports (natural gas purchases and pricing are not reported on Form 423). The Commission routinely grants confidential treatment to this type of fuel oil, coal and rail transportation information. In addition, the fuel oil, coal and rail transportation contracts provide that the contractual terms shall be kept confidential.

9. The fuel oil contractual pricing information highlighted on Attachment C to FPL's Request should not be declassified for a period of at least twenty-four (24) months, and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. Disclosure of fuel oil pricing information during this 24-month period or prior to the negotiation by FPL of any new contract(s) is reasonably

likely to impair FPL's ability to negotiate future contracts as described above in paragraphs 6 and 7.

10. The natural gas contractual pricing information highlighted on Attachment E to FPL's Request should not be declassified for a period of at least six months beyond the expiration of the contract term on February 28, 2010, and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. Disclosure of natural gas pricing information during this fifteen-year contract term or prior to the negotiation by FPL of any new contract(s) is reasonably likely to impair FPL's ability to negotiate future contracts as described above in paragraphs 6 and 7. In addition, the natural gas contract provides that its terms shall be kept confidential by the parties.

11. The confidential classification of the coal and rail transportation pricing information highlighted on Attachment E to FPL's Request should continue indefinitely. FPL's ownership contract with Georgia Power Company provides that the confidentiality requirement shall apply during the contract term, which runs for the life of Scherer Unit #4 (but to no date certain). Disclosure prior to the expiration of the ownership contract could impair FPL's ability in the future to negotiate (or have its agents negotiate) favorable coal and rail transportation contracts, to the detriment of FPL's customers. In addition, Georgia Power Company's own underlying contracts for coal and rail transportation to Scherer Unit #4 (plus other locations) provide that the terms of the contracts will be kept confidential. The confidential coal and rail transportation material in Attachment E should be returned to FPL when the Commission no longer needs the information to conduct its business.

12. The bidding and related contractual information highlighted on Attachment G to FPL's Request is highly sensitive information, for several reasons. FPL's significant presence in the construction market makes it likely that FPL will be able to obtain prices and terms for construction services not available to other buyers of construction services. Without confidential classification of successful bidders' prices and cost breakdowns, FPL may experience a narrowing of the number of bids and of bid proposals. As a result of this narrowing, the range of bids would most likely converge on the last awarded price (if reported), thereby eliminating the probability that one bidder will substantially underbid the other bidders. Consequently, public disclosure is reasonably likely to impair FPL's ability to obtain future price concessions from bidders, without such disclosure's conferring any offsetting benefit on FPL's customers.

13. In addition, the bidding and related contractual information should be kept confidential because of its relationship to the competitive interests of both FPL and bidders. Attachment G is comprised, in part, of sensitive pricing information, bid analyses

and cost breakdowns for certain types of materials and services (e.g., construction) provided by various bidders. Disclosure of a successful bidder's business data may give an unfair advantage to competitors whose pricing data are not disclosed. Disclosure of FPL's methodologies for analyzing, evaluating and awarding bid contracts may put FPL itself -- and ultimately its customers -- at a competitive disadvantage.

14. The bidding and related contractual information (Attachment G) should not be declassified for a period of at least eighteen months. The confidential material (Attachment G) should be returned to FPL when the Commission no longer needs the information to conduct its business.

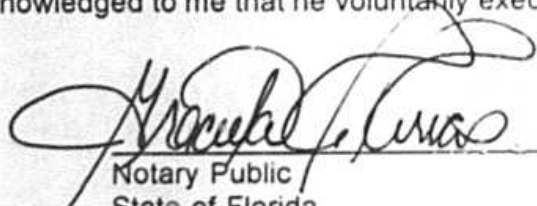
15. The obtained materials set forth in Attachments A, C, E and G to FPL's Request are intended to be and are treated by FPL as confidential. The obtained materials have not been publicly disclosed and have only been circulated to a select few employees of FPL on a "need to know" basis.

16. Further affiant sayeth naught.



Rene Silva

SWORN AND SUBSCRIBED before me this 5th day of July, 1995, by Rene Silva, who is personally known to me to be the person named herein and who executed the foregoing Affidavit, and Rene Silva acknowledged to me that he voluntarily executed the same.



Notary Public
State of Florida

GRACIELA A. ACIAS
Typed Name
CC162412

My commission expires: _____

NOTARY PUBLIC STATE OF FLORIDA
MY COMMISSION EXP. NOV. 20, 1996
BONDED THRU GENERAL INS. UNIB.