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RECORDS AND REPORTING

June 22, 2001

VIA HAND DELIVERY

Ms. Blanca S. Bayò, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard, Room 110
Tallahassee, FL 32399-0850

**Re: Florida Power & Light Company's Request for Confidential Classification
Of Material Provided In the Natural Gas Audit No.: 00-353-1
Docket No. 010534-EI**

Dear Ms. Bayò:

Upon further review, Florida Power & Light Company ("FPL") has determined that it can reduce the amount of information for which confidential classification is sought with regard to the above-captioned matter. Specifically, FPL is not seeking confidential classification of the following workpapers:

- 1, pages 1 through 4, 6, and 8 through 13;
- 47-1, 47-1/2-2, 47-4, 47-6; and
- 52-1, 52-2 (3 pages), 52-21 (2 pages).

Please remove such workpapers from Exhibits A and B, respectively, as filed May 14, 2001.

With respect to workpaper 1, page 5 (Audit Disclosure No. 3), FPL has narrowed the scope of its request consistent with our discussion on June 6, 2001 with certain members of the FPSC Staff. Accordingly, please return to me the copies of workpaper 1, page 5 as previously filed on May 14, 2001 in Exhibits A and B and replace them with the enclosed revised pages. In addition, I enclose for filing an amended Exhibit C that reflects all of the foregoing changes.

With respect to workpaper 1, page 7, FPL maintains its request for confidential classification as filed on May 14, 2001. It is FPL's position that the information provided in workpaper 1, page 7 qualifies for confidential protection according to Florida Statute 366.093(3)(e). This information is competitively sensitive inasmuch as it reflects the pricing, administrative and overhead and other costs of FPL's gas marketing affiliate. This information is not publicly reported at the level of detail disclosed in workpaper 1, page 7 and is not otherwise published or reported externally. Disclosing this information, or any portion thereof, would

DOCUMENT NUMBER-DATE

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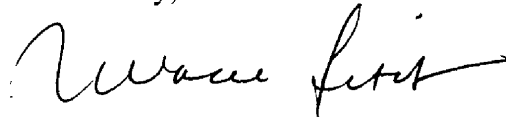
FPSC-RECORDS/REPORTING

afford a competitor an unfair advantage because it would tend to reveal that affiliate's pricing structuring and strategy, its costs, and the size of its business.

Please do not hesitate to contact me should you or your Staff have any questions regarding this filing.

Thanking you for your attention to this matter, I remain,

Sincerely,

A handwritten signature in black ink, appearing to read "R. Wade Litchfield". The signature is fluid and cursive, with a long horizontal stroke at the end.

R. Wade Litchfield

RWL/acc

Enclosures

cc: Martha Brown (w/o encl.)
Robert Freeman (w/o encl.)
Bob Valdez (w/o encl.)

1 **AUDIT DISCLOSURE NO. 3**

2
3 **Subject: Competitive Pricing**

4 **Statement of Fact:** Allegations were made that FPLES is charging lower prices than
5 the rest of the industry because it is being subsidized by FPL. Subsidization is being
6 discussed in another disclosure. FPLES did have a higher cost of gas than sales
7 revenue for the year 2000. Review of FPLES sales contracts revealed another reason
8 for the loss that may relate to the low pricing.
9



22 **Opinion:** The pricing model used by FPLES may contribute to the low prices that
23 caused the complaint. The ability of FPL Group to be able to support FPLES so that it
24 can stay in the market in spite of a loss condition may contribute to an anti-competitive
25 environment since many small companies could not sustain a similar loss. However,
26 there are other marketers that also have parent companies that are in a position similar
27 to FPLES.

28
29 If FPLES changes the billing methodology for its customers from one that is [redacted]
30 [redacted] FPLES and FPL may never recover
31 the loss incurred this year.

NATURAL GAS AUDIT No. 00-353-1
Docket No. 010534-EI

NON-CONFIDENTIAL

EXHIBIT B
REPLACEMENT PAGE

WORKPAPER 1, PAGE 5
(Edited)

JUNE 22, 2001

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: List of Confidential Workpapers
AUDIT: Natural Gas Audit
AUDIT CONTROL NO: 00-353-4-1

FLORIDA
 STATUTE
 366.093(3)
 Subsection: **AFFIANT**

<u>WKPAPER NO.</u>	<u>DESCRIPTION</u>	<u>NO. OF PAGES</u>	<u>CONF. Y/N</u>	<u>LINE NO./ COL. NO.</u>	<u>Subsection:</u>	<u>AFFIANT</u>
1	Report	13	Y	1p5,;Lines 11thru 20, 29 & 30, 1p7.:all	(d) (e)	Jim Gill
5	Meeting Notes	3	Y	5p1 thru p3.:all	(d) (e)	Jim Gill
5-1	Meeting Notes	4	Y	5-1p1 thru p4	(d) (e)	Paul Karns
5-5/1	Notes from Analyst	1	Y	Lines 1thru3, columns, A,B,C &D	(d) (e)	Paul Karns
5-5/2	Notes from Analyst	1	Y	Lines 1thru3, Column A	(d) (e)	Paul Karns
5-5/3	Notes from Analyst	1	Y	Lines 1thru9	(d) (e)	Paul Karns
5-6	Meeting Notes	2	Y	5-6p1&p2.:all	(d) (e)	Jim Gill
9	Internal Audit Notes	1	Y	All	(b)	Paul Karns
10-1/1	Answer to Request No. 34	4	Y	All	(d) (e)	Paul Karns
40	FPLES Billing Review	1	Y	Lines 1thru38	(d) (e)	Jim Gill
40-1	Review of Billing Method	1	Y	All	(d) (e)	Jim Gill
40-2	Review of Contracts	1	Y	All	(d)	Jim Gill
40-3/1	MAP Calculation	1	Y	All	(d) (e)	Jim Gill

40-3/1-1	MAP Calculation	1	Y	Lines 1thru29	(d) (e)	Jim Gill
41	Revenues Energy Services	2	Y	All	(d) (e)	Jim Gill
41-1	Energy Services Accounts	1	Y	All	(d)	Jim Gill
41-1/1	Account 440-000, 5/00	1	Y	All	(d)	Jim Gill
41-1/1-1	440-Posting Register	1	Y	All	(d)	Jim Gill
41-1/1-2	440 MBA Balance List	3	Y	All	(d)	Jim Gill
41-1/1-3	440 MBA Balance List	8	Y	All	(d)	Jim Gill
41-1/1-4	Billing Detail, Energy Services	23	Y	All	(d)	Jim Gill
41-1/1-5	Bill-Posting Register	4	Y	All	(d)	Jim Gill
41-1/2	Account 440-000, 6/00	1	Y	All	(d)	Jim Gill
41-1/2-1	440-Posting Register	1	Y	All	(d) (e)	Jim Gill
41-1/2-2	440 MBA Balance List	3	Y	All	(d) (e)	Jim Gill
41-1/2-3	440 MBA Balance List	7	Y	All	(d)	Jim Gill
41-1/2-4	Billing Detail, Energy Services	5	Y	All	(d) (e)	Jim Gill
41-1/3	Account 440-001, 5/00	2	Y	All	(d) (e)	Jim Gill
41-1/4	Account 440-001, 6/00	1	Y	All	(d) (e)	Jim Gill
41-1/5	Account 440-200, 5/00	1	Y	All	(d) (e)	Jim Gill

41-1/6	Account 440-990, 5/00	1	Y	All	(d) (e)	Jim Gill
41-1/7	Account 440-990, 6/00	1	Y	All	(d) (e)	Jim Gill
41-1/8	Account 442-110, 6/00	1	Y	All	(d) (e)	Jim Gill
41-1/9	Account 451-000, 5/00	4	Y	All	(d) (e)	Jim Gill
41-1/10	Account 451-000, 6/00	4	Y	All	(d) (e)	Jim Gill
42	Summary, recalculation of bills	1	Y	Lines 1thru7	(d)	David Storck
42-1	Recalculation of Bills	36	Y	All	(d)	David Storck
42-1/1	Electric Bill Detail	1	Y	All	(d)	David Storck
42-1/1-1	Components Schedule	2	Y	All	(d)	Dave Storck
42-1/1-1/1	Size Verification Schedule	1	Y	All	(e)	Dave Storck
42-2	Recalculation of Invoices	102	Y	All	(d)	Dave Storck
42-2/1	Detail of Invoices	4	Y	All	(d) (e)	Dave Storck
43	Energy Services Expenses	2	Y	43p1 ::Lines 1,2&3, 43p2 ::Lines 1,	(d)	Jim Gill
43-1	Account 151	1	Y	All	(d)	Jim Gill
43-1/1	Account 151 - 5/00	1	Y	All	(d)	Jim Gill
43-1-1/1-1	EMT Invoice	3	Y	All	(d) (e)	Paul Karns
43-1/1-2	Invoice Detail	1	Y	All	(d) (e)	Paul Karns
43-1/1-3	EMT Purchases	1	Y	All	(d) (e)	Paul Karns

43-1/1-4	FGT Invoice	3	Y	All	(d) (e)	Paul Karns
43-1/1-5	May 00 -entry	2	Y	All	(d) (e)	Paul Karns
43-1/1-5/1	Customer Class Report	18	Y	All	(d) (e)	Jim Gill
43-1/1-5/2	Request 36 Answer	1	Y	All	(e)	Jim Gill
43-1/1-5/2-1	Billing Detail	12	Y	All	(d) (e)	Jim Gill
43-1/1-5/2-2	Billing Detail	17	Y	All	(d) (e)	Jim Gill
43-1/1-6	FGT Invoice	5	Y	All	(d) (e)	Jim Gill
43-1/2	Account 151 - 600	1	Y	All	(d) (e)	Jim Gill
43-1/2-1	EMT Invoice	3	Y	All	(d) (e)	Paul Karns
43-1/2-2	EMT Purchases	1	Y	All	(d) (e)	Paul Karns
43-1/2-3	Invoice Detail	1	Y	All	(d) (e)	Paul Karns
43-1/2-4	June 00 - entry	1	Y	All	(d) (e)	Paul Karns
43-1/2-4/1	Customer Class Report	5	Y	All	(d) (e)	Jim Gill
43-1/2-4/2	Unbilled	1	Y	All	(d) (e)	Jim Gill
43-1/2-5	FGT Invoice	5	Y	All	(d) (e)	Paul Karns
43-2	Account 500-000	1	Y	All	(d)	Paul Karns
43-2/1	Account 500-000,5/00	2	Y	All	(d)	Jim Gill
43-2/2	Account 500-000, 6/00	2	Y	All	(d)	Jim Gill
43-3	Account 500-001	1	Y	All	(d)	Jim Gill
43-3/1	Account 500-001	3	Y	All	(d)	Jim Gill
43-4	Account 500-990	1	Y	All	(d)	Jim Gill
43-4/1	Account 500-900 5/00	3	Y	All	(d)	Jim Gill

43-5	Receiving Reports	1	Y	All	(d) (e)	Paul Karns
43-5/1	M&S Corrections/Adj	1	Y	All	(d) (e)	Paul Karns
43-5/2	Natural Gas Requisition	2	Y	All	(d) (e)	Paul Karns
43-5/3	Price Computations	1	Y	All	(d)	Paul Karns
43-5/4	Gas Closing Report	1	Y	All	(d) (e)	Paul Karns
43-5/5	Sales Summary	1	Y	All	(d)	Paul Karns
43-6	Receiving Reports	1	Y	All	(d)	Paul Karns
43-6/1	M&S Corrections/Adj	1	Y	All	(d)	Paul Karns
43-6/2	Natural Gas Requisition	2	Y	All	(d)	Paul Karns
43-6/3	Price Computations	1	Y	All	(d)(e)	Paul Karns
43-6/4	Gas Closing Reports	1	Y	All	(d)	Paul Karns
43-6/5	Sales Summary	1	Y	All	(d)	Paul Karns
43-7	Utility Account 456.023	6	Y	All	(d)	Paul Karns
44	Analysis of Gas Purchases	2	Y	Pg 1 Lines 1thru11 Pg 2 All	(e)	Paul Karns
44B	List of Contract	4	Y	All	(d)(e)	Paul Karns
44-1	Sample of Fuel Transactions	14	Y	All	(d)(e)	Paul Karns
44-1A	Sample of Fuel Transactions	4	Y N	Pg 1 Line 1 Pg 2 thru Pg 4	(d)	Paul Karns
44-1/1	Requisition	10	Y	All	(d)	Paul Karns
44-1/1-1	Fuel Inventory	10	Y	All	(d)	Paul Karns

44-1/1-2	Sales Summary	1	Y	All	(d)(e)	Paul Karns
44-1/1-3	Supplier	4	Y	All	(d)(e)	Paul Karns
44-1/1-4	Transportation Rates	1	Y	All	(d)(e)	Paul Karns
44-1/1-5	Gas Purchases	3	Y	All	(d)(e)	Paul Karns
44-1/1-6	Gas Purchases	3	Y	All	(d)(e)	Paul Karns
44-1/1-7	Purchase Statement	1	Y	All	(d)(e)	Paul Karns
44-1/1-8	Invoice	1	Y	All	(d)(e)	Paul Karns
44-1/1-9	Financial Transaction	3	Y	All	(d)(e)	Paul Karns
44-1/1-9/1	FAS52	2	N			Paul Karns
44-1/2	Requisition	2	Y	All	(d)(e)	Paul Karns
44-1/2-1	Gas Price Computations	1	Y	All	(d)(e)	Paul Karns
44-1/2-1/1	Gas Monthly Closing Report	2	Y N	Page 1 - All Page 2	(d)(e)	Paul Karns
44-1/2-1/1-1	Volume Delivery to FPL	1	Y	All	(d)(e)	Paul Karns
44-1/2-1/1-1/1	Transportation Rates	1	Y	All	(d)(e)	Paul Karns
44-1/2-1/1-2	Options/Swap	1	Y	All	(d)(e)	Paul Karns
44-1/2-1/1-3	Gas Purchases	2	Y	All	(d)	Paul Karns
44-1/2-1/1-4	Fuel Inventory	10	Y	All	(d)(e)	Paul Karns
44-1/2-1/2	Gas Adjustment 4/00	1	Y	All	(d)	Paul Karns
44-1/3	Gas Requisition	9	Y	All	(d)	Paul Karns
44-1/3-1	Gas Purchases	1	Y	All	(d)(e)	Paul Karns
44-1/3-2	Invoice	1	Y	All	(d)(e)	Paul Karns
44-1/3-3	Purchase Statement	2	Y	All	(d)(e)	Paul Karns

44-1/3-4	Invoice	2	Y	All	(d)(e)	Paul Karns
44-1/3-5	Fuel Inventory	10	Y	All	(d)	Paul Karns
45-2	Energy Services	1	Y	All	(d)(e)	Paul Karns
45-4	Energy Services	2	Y	All	(d)(e)	Jim Gill
46-1	FPL Utility	1	Y	All	(e)	Jim Gill
46-1/1	FPL Utility	1	Y	All	(e)	Jim Gill
46-3	Code of Conduct	1	Y	Lines 1 thru 12	(d)(e)	Paul Karns
47	Management Fee	2	Y Y	Page 1 Lines 1 - 13 Page 2 Lines 1 - 3	(d)(e) (d)(e)	Jim Gill
47-3	Management Fee	1	Y	All	(d)(e)	Jim Gill
47-5	Income Statement	1	Y	All	(d)(e)	Jim Gill
47-5/1	G/L Gas Detail	1	Y	All	(d)(e)	Paul Karns
48	Gas Volumes	2	Y	All	(d)(e)	Paul Karns
48-1	Cutler Gas Volumes	1	Y	All	(d)(e)	Paul Karns
48-2	System Net Generation	1	Y	All	(d)(e)	Paul Karns
48-3	Unused Gas	1	Y	Line 1	(d)(e)	Paul Karns
49	Risk Management	3	Y Y Y	Page 1 Lines 1 - 27 Page 2 Lines 1 - 28 Page 3 Lines 1 - 7	(d)(e) (d)(e) (d)(e)	Paul Karns
49-1	Risk Management	1	Y	Lines 1 thru 11	(d)(e)	Jim Gill
49-2	Risk Management	1	Y	All	(d)(e)	Paul Karns
49-2/1	Risk Management	1	Y	Lines 1 thru 5	(d)(e)	Jim Gill
49-3	Risk Management	1	Y	Lines 1 - 12	(d)(e)	Paul Karns

49-3/1	Invoice	6	Y	All	(d)(e)	Jim Gill
49-3/1-1	Invoice	1	Y	All	(d)(e)	Jim Gill
49-3/1-2	Nucleus Cost	6	Y Y	Page 1 Lines 1 - 4 Page 2 - 6 All	(d)(e)	Jim Gill
49-4	Nucleus Cost	1	Y	All	(d)(e)	Jim Gill
49-4/1	Nucleus	1	Y	All	(d)(e)	Jim Gill
50	Comparison of Sales for 3 Divisions	2	N Y	Page 1 Page 2 Lines 1 - 2	(d)(e)	Jim Gill
50-1	Trades by FPL EMT	9	Y	All	(d)(e)	Paul Karns
50-2	Trades by FPL EMT	8	Y	All	(d)(e)	Paul Karns
50-2/1	Sleeve Deals	1	Y	Lines 1 thru 8	(d)(e)	Paul Karns
50-3	Trades by FPLES	3	Y	All	(d)(e)	Jim Gill Paul Karns
50-4	Summary of Trades	2	Y	Page 1 Lines 1 - 3 Page 2 Lines 1 - 2	(d)(e)	Jim Gill Paul Karns
50-4/1	Analysis of Gas Purchases	2	Y	All	(d)(e)	Jim Gill Paul Karns
50-6	Sample Deal Sheets	13	N Y	Page 1 Page 2 - 13 All	(d)(e)	Jim Gill Paul Karns
51	Compliance with affiliate rule	1	Y	lines 1 thru 6	(d)(e)	Paul Karns
51-1	Cost allocation vs market price	2	Y Y	Page 1 Lines 1 - 5 Page 2 Lines 1 - 2	(d)(e)	Paul Karns
52	Summary Charges to FPLES	1	Y	Lines 1 thru 4	(d)(e)	Jim Gill
52-1/1	Explanation of Columns	2	Y N	Page 1 All Page 2	(d)(e)	Jim Gill
52-3	Interview Notes	6	Y Y N Y Y	Page 1 Lines 1 - 13 Page 2 Lines 1 - 14 Pages 3 - 4 Page 5 Lines 1 - 18 Page 6 Lines 1 - 10	(d)(e)	Jim Gill

52-4	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 14 Page 2 Lines 1 - 16 Page 3 Lines 1 - 14 Page 4 Lines 1 - 6	(d)(e)	Jim Gill
52-4/1	Employees Hours & Dollars	1	Y	Col A, B & C, Lines 1 -4	(d)(e)	Jim Gill
52-5	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 10 Page 2 Lines 1 - 9 Page 3 Lines 1 - 9 and Col A, B Page 4 Lines 1 - 8	(d)(e)	Jim Gill
52-6	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 20 and Col A Page 2 Lines 1 - 22 Page 3 Lines 1 - 27 and Col A, B Page 4 Lines 1 - 7 and Col A, B, C	(d)(e)	Jim Gill
52-6/1	Employee Timesheet	3	Y Y	Page 1 Lines 1 - 7 Pages 2 - 3 All	(d)(e)	Jim Gill
52-7	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 13 and Col A Page 2 Lines 1 - 9 Page 3 Lines 1 - 12 Page 4 Lines 1 - 11	(d)(e)	Jim Gill
52-7/1	Employee Timesheet	1	Y	Lines 1 - 6	(d)(e)	Jim Gill
52-8	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 5 and Col A Page 2 Lines 1 - 11 and Col A Page 3 Lines 1 - 9 and Col A Page 4 Lines 1 - 5	(d)(e)	Jim Gill
52-9	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 7 and Col A Page 2 Lines 1 - 7 Page 3 Lines 1 - 14 and Col A Page 4 Lines 1 - 4	(d)(e)	Jim Gill
52-10	Interview Notes	4	Y	Page 1 Lines 1 - 8	(d)(e)	Jim Gill

			Y Y Y	and Col A, B Page 2 Lines 1 - 8 Page 3 Lines 1 - 13 and Col A Page 4 Lines 1 - 5		
52-11	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 17 and Col A Page 2 Lines 1 - 7 Page 3 lines 1 - 22 and Col A Page 4 Lines 1 - 8	(d)(e)	Jim Gill
52-12	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 6 and Col A Page 2 Lines 1 - 5 Page 3 Lines 1 - 8 and Col A Page 4 Lines 1 - 5	(d)(e)	Jim Gill
52-13	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 7 and Col A Page 2 Lines 1 - 9 Page 3 Lines 1 - 18 and Col A Page 4 Lines 1 - 3	(d)(e)	Jim Gill
52-14	Interview Notes	2	Y N	Page 1 Lines 1 - 2 and Col A Page 2	(d)(e)	Jim Gill
52-15	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 14 Page 2 Lines 1 - 8 Page 3 Lines 1 - 23 Page 4 Lines 1 - 9	(d)(e)	Jim Gill
52-16	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 -12 and Col A, B, C, D Page 2 Lines 1 -10 Page 3 Lines 1 - 11 Page 4 Lines 1 - 10	(d)(e)	Jim Gill
52-17	Interview Notes	4	Y Y Y Y	Page 1 Lines 1 - 10 and Col A, B, C Page 2 Lines 1 - 7 and Col A, B, C Page 3 Lines 1 - 14 Page 4 Lines 1 - 11	(d)(e)	Jim Gill

52-17/1	Employee Timesheet	1	Y	All	(d)(e)	Jim Gill
52-17/2	Employee Timesheet	2	Y	All	(d)(e)	Jim Gill
52-17/3	Employee Timesheet	5	Y	All	(d)(e)	Jim Gill
52-17/4	Employee Timesheet	4	Y	All	(d)(e)	Jim Gill
52-17/5	Invoice	6	Y	All	(d)(e)	Paul Karns
52-18	Interview Notes	4	Y	Page 1 Lines 1-17 Page 2 Lines 1-4 Page 3 Lines 1-15 Page 4 Lines 1-5	(d) (e)	Paul Karns
52-19	Interview Notes	4	Y	Page 1 Lines 1-13 Page 2 Lines 1-7, Column A Page 3 Lines 1-15 Page 4 Lines 1-5	(d) (e)	Jim Gill
52-19/1	Interview Notes	1	Y	Page 1 Lines 1-11, Columns A,B,C	(d) (e)	Paul Karns
52-20	Interview Notes	5	Y	Page 1 Lines 1-8, Column A, Page 2 Lines 1-7 Page 3 Line 1, Page 4 Lines 1-4 Page 5 Lines 1-4	(d) (e)	Jim Gill
52-22	Increase in Customer	1	Y	Page 1 Lines 1-10, column A.	(d) (e)	Jim Gill
52-22/1	Sales Quote List	1	Y	Page 1 Lines 1-2, Column A.	(d)	Jim Gill
52-22/2	Request from Interview	1	Y	Page 1 Lines 1-3	(d))	Jim Gill
52-22/2-1	Brochure	3	Y	Page 1-All Page 2-All Page 3-All	(a) (d) (e)	Jim Gill
52-22/2-3	Brochure	1	Y	All	(d) (e)	Jim Gill
52-22/2-4	Invoice	4	Y	All	(d) (e)	Jim Gill

52-22/4	Training	1	Y	All	(d) (e)	Jim Gill
52-22/4-1	Training	16	Y	All	(a) (d) (e)	Jim Gill
52-22/4-2	Training	15	Y	All	(a) (d) (e)	Jim Gill
52-22/4-3	Training	16	Y	All	(a) (d) (e)	Jim Gill
52-23	Interview Follow-Up	1	Y	Lines 1-5	(e)	Jim Gill
52-23/1	Management Fee	1	Y	All	(d) (e)	Jim Gill
52-23/2	Corporate Cost Allocation	1	Y	All	(d) (e)	Jim Gill
52-23/3	Executive Payroll	1	Y	All	(d) (e)	Jim Gill
52-23/4	Executive Payroll	1	Y	All	(d) (e)	Jim Gill
52-24	Interview Questions	1	Y	Lines 1-17	(d) (e)	Jim Gill
52-25	Payroll	1	Y	Lines 1-13	(d) (e)	Jim Gill
52-25/1	Revenue	1	Y	Columns A,B,C,D,E,F,G,H,I,J &K	(d) (e)	Jim Gill
52-26	Payroll Loading	1	Y	All	(d) (e)	Jim Gill
52-26/1	Payroll Loading	1	Y	All	(d) (e)	Jim Gill
52-27	Rent Expenses	1	Y	All	(d) (e)	Jim Gill
52-27/1	Rent Expenses	1	Y	All	(d) (e)	Jim Gill