

ORIGINAL

REDACTED

Exhibit B

040001-ET

REDACTED DOCUMENTS

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SEC
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DOCUMENT NUMBER-DATE

05594 MAY 14 3

FPSC-COMMISSION CLERK

1 II. AUDIT DISCLOSURES

2 AUDIT DISCLOSURE NO. 1

3 SUBJECT: BASE SECURITY COSTS

4 STATEMENT OF FACTS: Order PSC-02-1761-FOF-EI stated that the new incremental  
5 security costs are to be recovered through the capacity clause. This order explains these  
6 costs are extraordinary and should be treated as current year expenses, without making  
7 a distinction between capital items and expense items.

8 The company set up account 524.220 for the nuclear incremental costs and 506.075 for  
9 the fossil incremental security costs. Charges within these accounts are categorized by  
10 expense analysis code (EAC). The EAC identifies what type of expense is incurred for a  
11 specific project, such as vehicle, material, contractor, etc. The charges to account 524.220  
12 include various EAC's some of which are for contractor construction of security checkpoints  
13 and fabrication of vehicle barriers (662), material and supplies (676), professional services  
14 (692), security (694) and miscellaneous capital costs associated with the construction of  
15 the new security building (790). The charges to account 506.075 are almost all related to  
16 EAC 694-security.

17 The company explained that since EAC 694 only captures security contractor payroll, the  
18 other EAC's were necessary in order to account for the various types of expenses involved  
19 with the incremental security charges.

20 Prior to the terrorists attacks on September 11, 2001, the company's security costs were  
21 recorded in EAC 694 - security.

22 AUDIT OPINION: We compiled all the charges for all business units to EAC 694 for 2001  
23 and determined a base amount for 2001 excluding additional costs after 9/11/01. We also  
24 determined an incremental amount for 2002.

1	Actual 8 months 2001	\$ 7,019,052.93
2	Annualized 2001(without 9/11 effect)	\$10,528,579.39
3	Actual 2002	\$14,844,201.82
4	Incremental 2002 for EAC 694	\$ 4,315,622.43
5	Total incremental costs	
6	per company- in filing	\$ 8,754,766.31
7	Difference	\$ 4,439,143.88

8 The difference is due to the other EAC's that are included in these accounts as discussed  
9 above.

10 Beginning in 2002, the company identified specific security costs as incremental and  
11 records these in the new accounts. This process does not include a specific comparison  
12 to the base year to determine if any costs have been reduced or are included in both the  
13 base year and as an incremental cost. Therefore, we recommend that all nuclear and fossil  
14 security costs go into the same account and the base cost of \$10,528,579.39 (EAC 694  
15 security costs for 8 months of 2001 annualized), be removed from the total.

1 p 2

1 AUDIT DISCLOSURE NO. 2

2 SUBJECT: CAPITALIZED SECURITY COSTS

3 **STATEMENT OF FACTS:** The company forecast included \$1,280,000 of security costs in  
4 the Minimum Filing Requirement (MFR)- 11/09/91 adjustments to the 2002 total company  
5 capital (plant in service) forecast. These were adjustments made after the terrorist attacks  
6 on 9/11/01. This was included in forecasted rate base . This included \$780,000 of  
7 transmission items for upgrades or full scale installation of perimeter alarm/camera systems  
8 at various substations and \$500,000 of distribution items for cameras, phones and buzzer  
9 systems at all service center gates.

10 During this current audit, the company provided the actual costs related to the above  
11 forecasted

12 transmission and distribution plant. The actual capital items total \$790,955 for transmission  
13 operations and \$23,947 for distribution operations.

14 The company explained the variance for distribution is due to the cancellation of cameras,  
15 phones and buzzer systems at 50 service centers.

16 **AUDIT OPINION:** There is a difference of \$465,098 between the forecasted and actual  
17 amounts shown above.

18 The company was permitted to recover capital expenditures in expense for this new filing  
19 per Order PSC 02-1761-FOF-EI, and therefore has expensed some plant (capital) related  
20 projects.

21 The company received the benefit of the additional forecasted plant addition figures in the  
22 MFR filing, so an adjustment should be made to reduce the amounts charged to expense  
23 through the capacity clause by \$465,098 and increase plant. This would ensure that the  
24 amount capitalized in the forecast MFR's was adhered to.

1 **AUDIT DISCLOSURE NO. 3**

2 **SUBJECT: 2002 BUDGET COMPARED TO ACTUAL FOR**  
3 **ENERGY MARKETING AND TRADING (EMT)**

4 **STATEMENT OF FACTS:** In Order PSC 02-1484-FOF-EI the company received approval  
5 to recover through the fuel clause incremental operating and maintenance expenses  
6 incurred for the purpose of initiating and/or maintaining a new or expanded non-speculative  
7 financial and/or physical hedging program designed to mitigate fuel and purchased power  
8 price volatility for its retail customers each year until December 31, 2006, or the time of the  
9 utility's next rate proceeding, whichever comes first." The Order explains that the "base  
10 period for determining incremental expenses...is the year 2001 ... except for utilities with  
11 rates approved based on Minimum Filing Requirements (MFR) in rate reviews conducted  
12 since 2001, in which case the projected rate year is the base period (using projected  
13 expenses)."

14 FPL's projected test year was 2002, so the base year for determining incremental hedging  
15 expenses is 2002.

16 The company has requested recovery of \$2,726,054 for incremental hedging costs.

17 Energy Marketing and Trading is a division of the utility. "EMT's mission is to procure fuel  
18 and power at costs below the current fuel cost recovery (FCR) filing. EMT was established  
19 to fully and effectively execute well-disciplined and independently controlled procurement,  
20 hedging and market strategies to achieve the goals of:

- 21 1) Cost minimization for FPL's customers
- 22 2) Volatility minimization in the FCR filing
- 23 3) Optimal asset utilization

24 The actual total expenses for the entire EMT division for the base year total \$6,127,583.  
25 The budget total base included in the MFR was \$8,331,955. The total amount budgeted  
26 not spent was \$2,204,372. The company also had a credit of \$419,750 related to a 2001  
27 expense that it transferred to fuel recovery. When this credit is added back, the net amount  
28 the company did not spend is \$1,784,623.

(A)

(B)

EXPENSE TYPE	DIFFERENCE (lower than budget)
Salaries and Wages	\$(1,723,317)
Employee Related Expenses	(296,489)
Contractor Costs	(177,901)
Technology	231,326
Equipment and Materials	12,301
Office Expenditures	6,227
Miscellaneous Expenses	163,230

**AUDIT OPINION:** The mission of the entire EMT division is similar to the goal of the hedging program and therefore, it is difficult to separate the incremental costs specifically for hedging when any costs incurred help the division meet its goals. The 2002 total base budget is \$1,784,623 higher than actual 2002 base expenses. Since rates were set based on the budget amount, the company received a benefit by having a higher budget amount than the actual. It does not appear reasonable that the company would be allowed to recover an additional \$2,726,054 through the fuel clause for incremental hedging expenses. Therefore, we recommend that the entire difference of \$1,784,623 be used as base hedging costs when calculating the incremental hedging costs for the fuel filing.

If this adjustment is not used, the following disclosures should be noted.

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p.5

1     **AUDIT DISCLOSURE NO. 4**

2     **SUBJECT: EMT PAYROLL COMPARISON**

3     **STATEMENT OF FACTS:** Part of the reason for the difference between the budget and  
4     actual in the EMT division is because salaries and wages for 2002 were \$1,723,317 less  
5     than budget. Employee related expenses were \$296,489 less than budget. Most of the  
6     difference is related to \$1,800,000 in employee incentives that were budgeted but not  
7     actually paid.

8     We requested detailed payroll information by employee for budget and actual.

9     The company provided organizational charts for 2001 and 2002. Three open positions in  
10    2001 were not found in 2002 (Southeast Power Marketer, Quantitative Analyst and Energy  
11    Trader). However, in 2002 three new positions were found (two Gas Schedulers and a  
12    Financial Trader).

13    The company has hired a Quantitative Analyst and a Senior Financial Trader for the  
14    hedging program in 2003. Another Quantitative Analyst position has been budgeted for but  
15    not filled. A Risk Management position was included in the budget for 2003, but has  
16    subsequently been determined not to be an incremental position for the hedging program.  
17    The company has reduced the budget for 2003 hedging expenses from [REDACTED] to  
18    [REDACTED] for salaries and wages and from [REDACTED] to [REDACTED] for employee related  
19    expenses. See the following disclosure for an explanation of the positions interviewed.

20    **AUDIT OPINION:** Base rates were set including the \$1,800,000 in incentives. The unpaid  
21    incentives more than cover the budgeted hedging salaries that start in 2003.

**AUDIT DISCLOSURE NO. 5**

**SUBJECT: EMT HEDGING PERSONNEL**

**STATEMENT OF FACTS:** Four EMT employees were interviewed. The positions interviewed were a physical trader, an associate financial trader, a senior financial trader and quantitative analyst. The last two positions are specifically related to the new hedging program for 2003.

The interviews revealed that the company had entered into long term hedging contracts prior to 2003. Based on the interviews, one associate financial trader and two physical traders (oil and gas) spent some of their time performing financial and physical hedging in 2002. One manager performed some of the duties that the new quantitative analyst performs now. The company did not include any of the costs for these employees in its base year hedging costs that are excluded from total costs shown in the Fuel filing schedule A2. The only base year costs excluded from the total are the \$250,000 for contractor and professional services.

The new senior financial trader is currently spending the majority of his time developing a model that determines the risk of different purchasing options.

**AUDIT OPINION:** The interviews revealed that hedging was done in 2002, but we were not able to determine from the interviews the exact amount of time that related to hedging in 2002, which was the base year.

Although the new employees are refining the hedging process and are spending more time than the employees did in 2002, the company should have proposed allocating the salary for the associate financial trader, the physical trader and the manager as part of base costs.

When the senior financial trader completes the development of the hedging programs, the hedging duties may be split among this position and the associate financial trader.

In addition, the duties of the quantitative analyst benefit hedging but also appear to benefit the overall fuel planning. His salary may need to be allocated.



1 **AUDIT DISCLOSURE NO. 6**

2 **SUBJECT: EMT CONTRACTOR AND PROFESSIONAL SERVICES COMPARISON**

3 **STATEMENT OF FACTS:** In the 2002 budget for EMT, the company included the following  
4 consulting amounts for contractor and professional services:

5 \$ 50,000 - Contingency for consultants

6 \$ 15,000 - Fuel planning & forecasting service

7 \$200,000 - Contingency for consultants

8 \$ 33,333 - Gentrader integration into data warehouse/conversion

9 \$420,000 - User support, Internal system development & production support

10 \$200,000 - Project related consulting/contracting & training

11 \$918,333 - Total

12 The company removed \$250,000 from the incremental hedging costs on A2 of the fuel  
13 filing because it related to hedging.

14 The 2001 actual costs for EMT included \$419,750 for hedging program consulting for Dean  
15 & Company. The company included this cost in 2001 base costs but transferred these  
16 costs to fuel hedging in 2002. The company budgeted 420,000 for internal system  
17 development as recoverable costs in 2002.

18 **AUDIT OPINION:** The \$420,000 in the 2002 budget appears to be the rounded amount  
19 for Dean & Company for 2001 and should have probably been identified as base costs  
20 instead of the \$250,000 the company had identified.

2 Page "7", last paragraph

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The actual total base expenses for the entire EMT division for the base year total \$4,796,856 + \$1,330,726 + \$419,750 = \$6,547,332. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base. In addition, there was an accrual of \$419,750 for the O&M NON-RECOVERABLE FUEL expense type, for Dean & Company costs from 2001, that was expensed through the fuel clause in 2002. An adjustment for 2001 was made in 2002 that resulted in the O&M NON-RECOVERABLE FUEL expense type being over budget in 2002 by an additional \$419,750, which is not specifically shown in the Operating Budget Summary Report.

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The budget total base included in the MFR was \$7,158,866 + \$1,173,089 = \$8,331,955. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base.

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The total amount budgeted and not spent was \$2,362,010 - \$157,637 - \$419,750 = \$1,784,623. Both O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not included in total base. There was an accrual of \$419,750 for the O&M NON-RECOVERABLE FUEL expense type, for Dean & Company costs from 2001, that was expensed through the fuel clause in 2002. An adjustment for 2001 was made in 2002 that resulted in the O&M NON-RECOVERABLE FUEL expense type being over budget in 2002 by an additional \$419,750, which is not specifically shown in the Operating Budget Summary Report.

24 Page "8", table

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The figures in the table should include both O&M BASE and O&M NON-RECOVERABLE FUEL expenses as well as the adjustment for Dean & Company costs. The resulting figures should be:

$\$(2,009,795) + \$286,478 = \$(1,723,317),$   
 $\$(294,742) + \$(1,747) = \$(296,489),$   
 $\$(504,991) + \$(92,660) + \$419,750 = \$(177,901),$   
 $\$239,934 + \$(8,608) = \$231,326,$   
 $\$12,301,$   
 $\$3,594 + \$2,633 = \$6,227,$   
 $\$191,690 + \$(28,460) = \$163,230$

1-1 P.1

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2 Page "9", first paragraph

3 Salaries and wages for 2002 were  $\$2,009,795 - \$286,478 = \$1,723,317$  less than budget. Both  
4 O&M BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The  
5 remaining two expense types, O&M FUEL and O&M CAPACITY are clause expenses and,  
6 therefore, not included in total base.

7 Employee related expenses were  $\$294,742 + \$1,747 = \$296,489$  less than budget. Both O&M  
8 BASE and O&M NON-RECOVERABLE FUEL are included in "base" expenses. The remaining  
9 two expense types, O&M FUEL and O&M CAPACITY are clause expenses and, therefore, not  
10 included in total base.

11 Most of the difference is related to  $\$1,723,317$  in employee incentives that were budgeted but not  
12 actually paid. This figure was presented as part of the response to audit request no. 23.

1-1 p. 2

Audit Disclosure No. 5

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Page "10", second paragraph, last sentence

The company did include all of the costs for these employees in its base year costs. Their costs are included in the Salaries & Wages expense group.

1-1 P3

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Page 11, paragraph 1

Nine separate, high-level, budget figures were identified for the budget group called Contractors & Professional Services for the 2002 budget. Six of those nine amounts were for consultants.

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\$50,000	Contingency – As needed consultants
\$15,000	Fuel Planning & Forecasting Service
\$200,000	Contingency – As needed consultants
\$33,333	Gentrader integration into data warehouse/conversion
\$420,000	User Support, Internal system development & production support
\$200,000	Project related consulting/contracting & training
\$918,333	Total

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Page 11, paragraph/table 2

The first two amounts (\$50,000 Contingency – As needed consultants, and \$200,000 Contingency – As needed consultants) were not removed from the MFR filing. An amount of \$250,000 was deducted from the incremental hedging amount to be recovered through the fuel cost recovery clause because it was included in the MFR filing as a Contractor & Professional Services base figure.

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Page 11, paragraph 3

The 2001 actual costs for EMT included a \$419,750 accrual for the hedging program, that was attributable to Dean & Company.

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Page 11, paragraph 4

The accrued costs of \$419,750 were included in O&M NON-RECOVERABLE FUEL costs in 2001. In addition, this amount is completely unrelated to the \$420,000 budgeted for user support and internal system development & production support for 2002. There were no hedging program costs budgeted as recoverable through the fuel clause in 2002. The 2002 budget was submitted in July 2001, before Dean & Company costs were incurred.

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1-1 p 4



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INTERNAL AUDITING  
DEPARTMENT

1 [REDACTED]

2 [REDACTED]

3 December 12, 2002

4

Audit Report No. 224-97

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1



Inter-Office Correspondence

CONFIDENTIAL

1 TO: Art Stall DATE: December 12, 2002  
2 Senior Vice President Nuclear Division

3 FROM: Internal Auditing LOCATION: IA/JB


4 SUBJECT: [REDACTED]

5 [REDACTED]  
6 [REDACTED]  
7 [REDACTED]  
8 [REDACTED]  
9 [REDACTED]  
10 [REDACTED]  
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21 [REDACTED]  
22 [REDACTED]

23   
24 Larry Vance, Manager  
Internal Auditing

25 Attachment

- 26 cc: K. Dubin D Jernigan
- 27 M Fogarty B. Kirsch
- 28 A Grealy B. Korte
- 29 S. Gwinn J. McElwan
- 30 J Hartzog B. Walker
- 31 G. Hollinger

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CONFIDENTIAL

Juno Beach, Florida  
December 12, 2002

1 Larry Vance, Manager  
2 Internal Auditing  
3 Florida Power and Light Company

4 Subject: [REDACTED]

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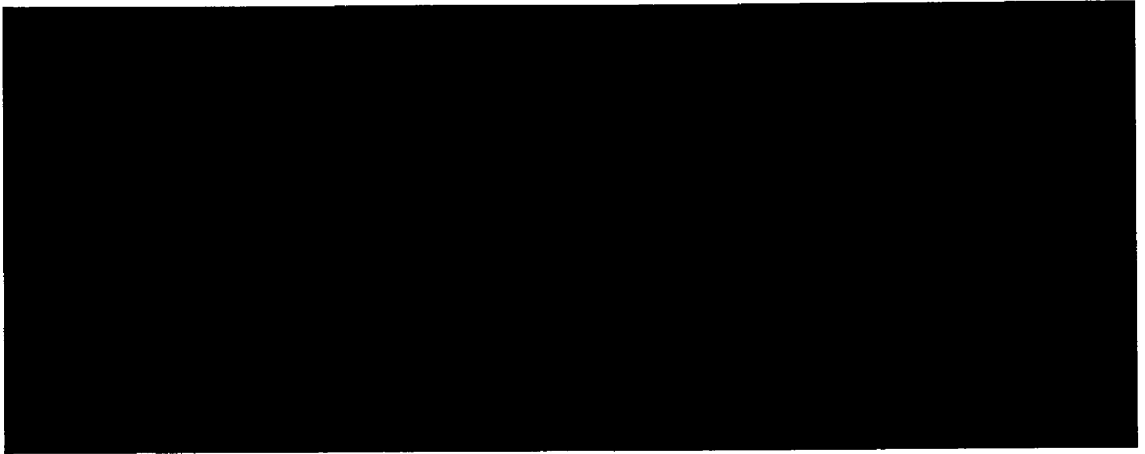
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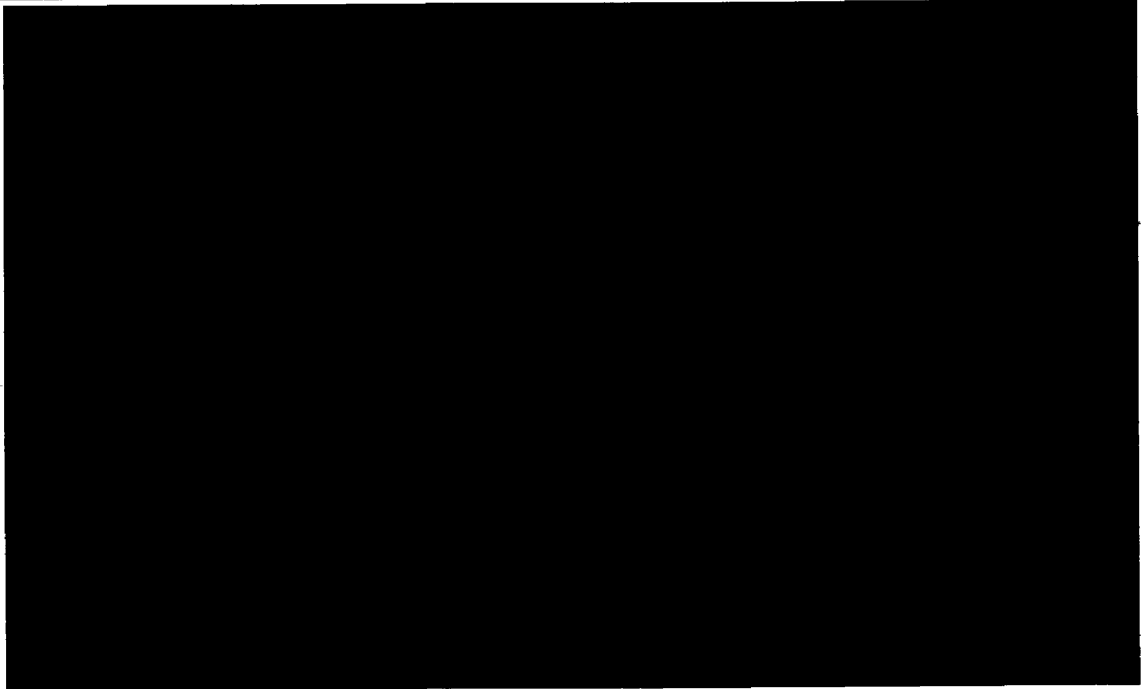
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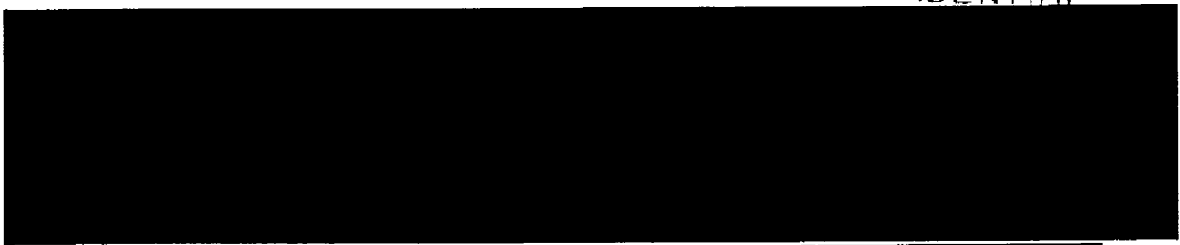
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Title # 23

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

4 TO: Carlos Diaz UTILITY: \_\_\_\_\_  
5 AUDIT MANAGER: Iliana Piedra PREPARED BY: \_\_\_\_\_  
6 REQUEST NUMBER: 23 DATE OF REQUEST: 5/27/03  
7 AUDIT PURPOSE: Hedging  
8 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 5/2/03  
9 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

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① ~~A. For EHT Salaries and wages budget for 2002~~  
~~of [redacted] provide detail of what this~~  
~~consisted of. include each position. The salaries~~  
~~and incentives, separated. Provide it broken~~  
~~down by Base, clause and non recoverable.~~

B. Provide the reason that the budget was  
\$ 1,725,317 higher than actual (provide detail  
explaining jobs not filled, incentives not paid) etc. \* ✓

We need detail explanations, not just totals.

② Provide the same information for employee related expenses.  
TO: AUDIT MANAGER DATE: \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY  
(2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: \_\_\_\_\_  
(3)  AND IN MY OPINION, ITEM(S) as noted (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.063, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.  
(4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]  
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution Original Utility (for completion and return to Auditor)  
Copy Audit File

10-23

10-23



SELECTION CRITERIA:



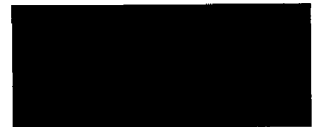
COMMENTS

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\*\*\* TABLE OF CONTENTS \*\*\*

REPORT DESCRIPTION


PAGE



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3



SOFT ORDER:



COMMENTS:



*W/3*

2.

REPORT 5235-101-011303

FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
PAYROLL SOURCE

PAGE 0003

SORT ORDER

FROM - TO SELECTION CRITERIA

COMMENTS :

4/27-1  
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SORT ORDER: [REDACTED]

FROM - TO SELECTION CRITERIA:  
[REDACTED]

COMMENTS:  
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SORT ORDER

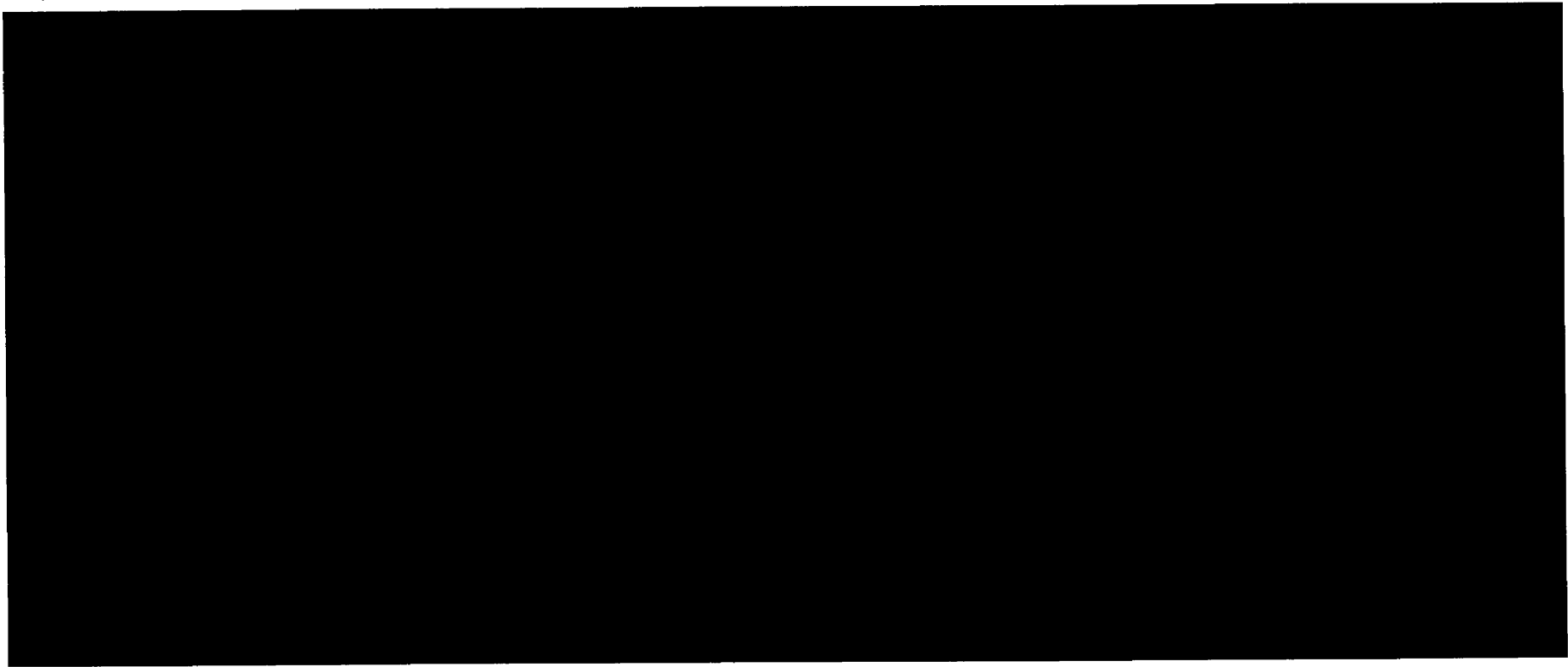


VENDOR

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COMMENTS

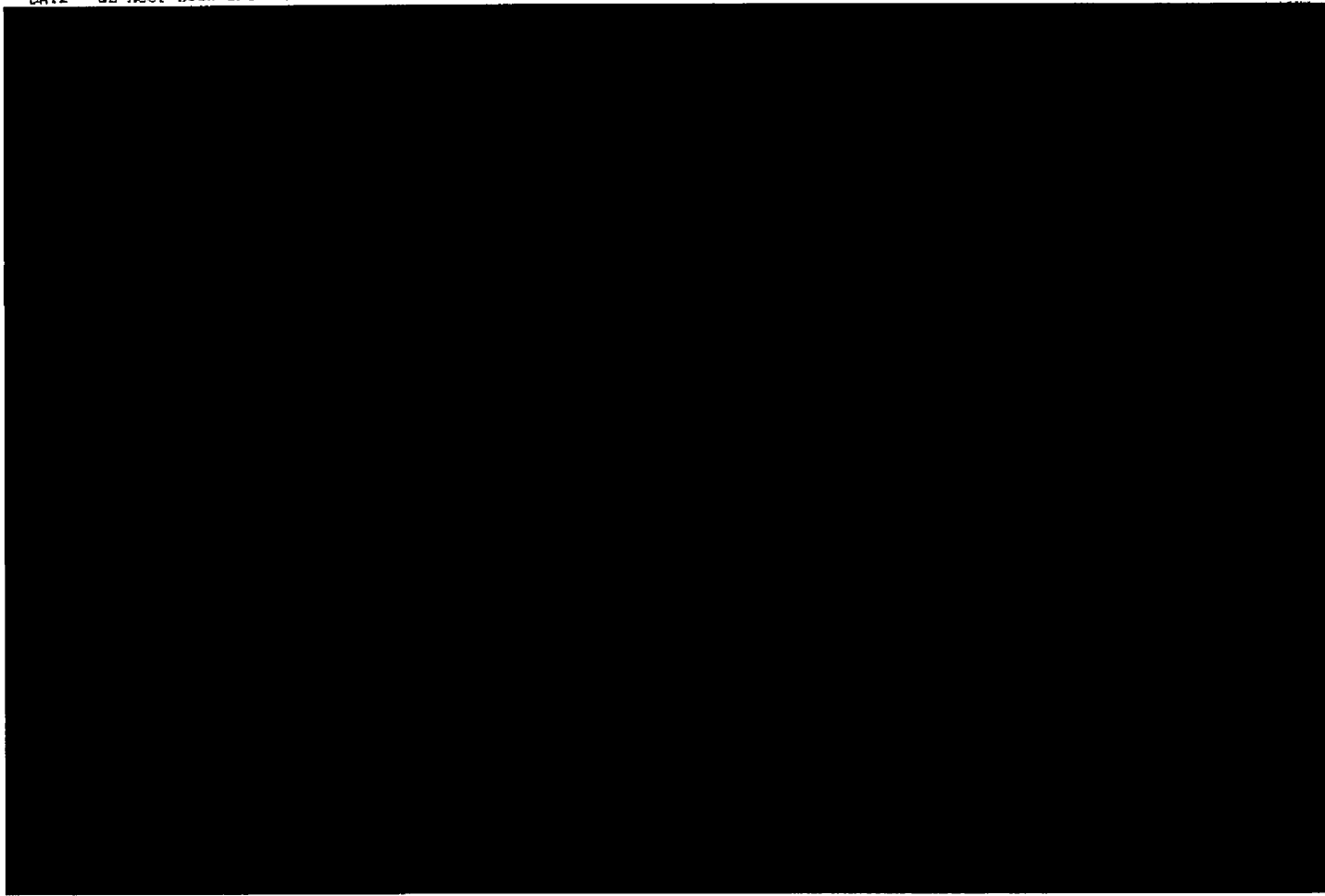


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FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
CASH VOUCHER SOURCE

DATE GL ACCT LOCH SRC PO NUMBER VENDOR LAC DESCRIPTION REEL CVNO PAYEE NAME QUANTITY AMOUNT



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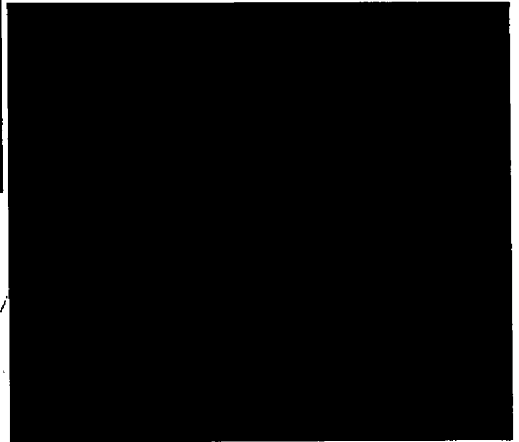
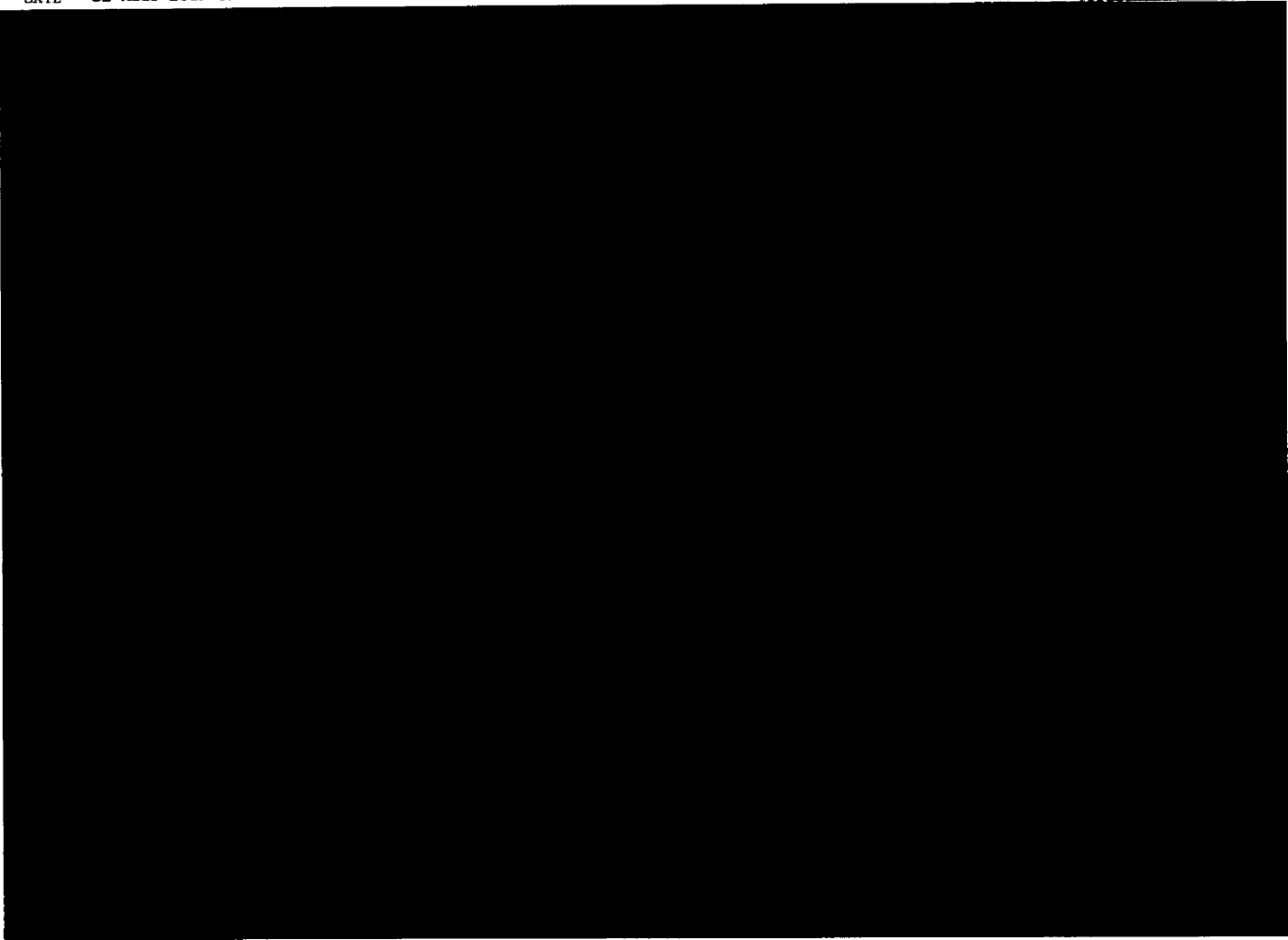


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FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
CASH VOUCHER SOURCE

DATE	GL ACCT	LOCN	SRC	PO NUMBER	VENDOR	EAC DESCRIPTION	REEL	CVNO	PAYEE NAME	QUANTITY	AMOUNT
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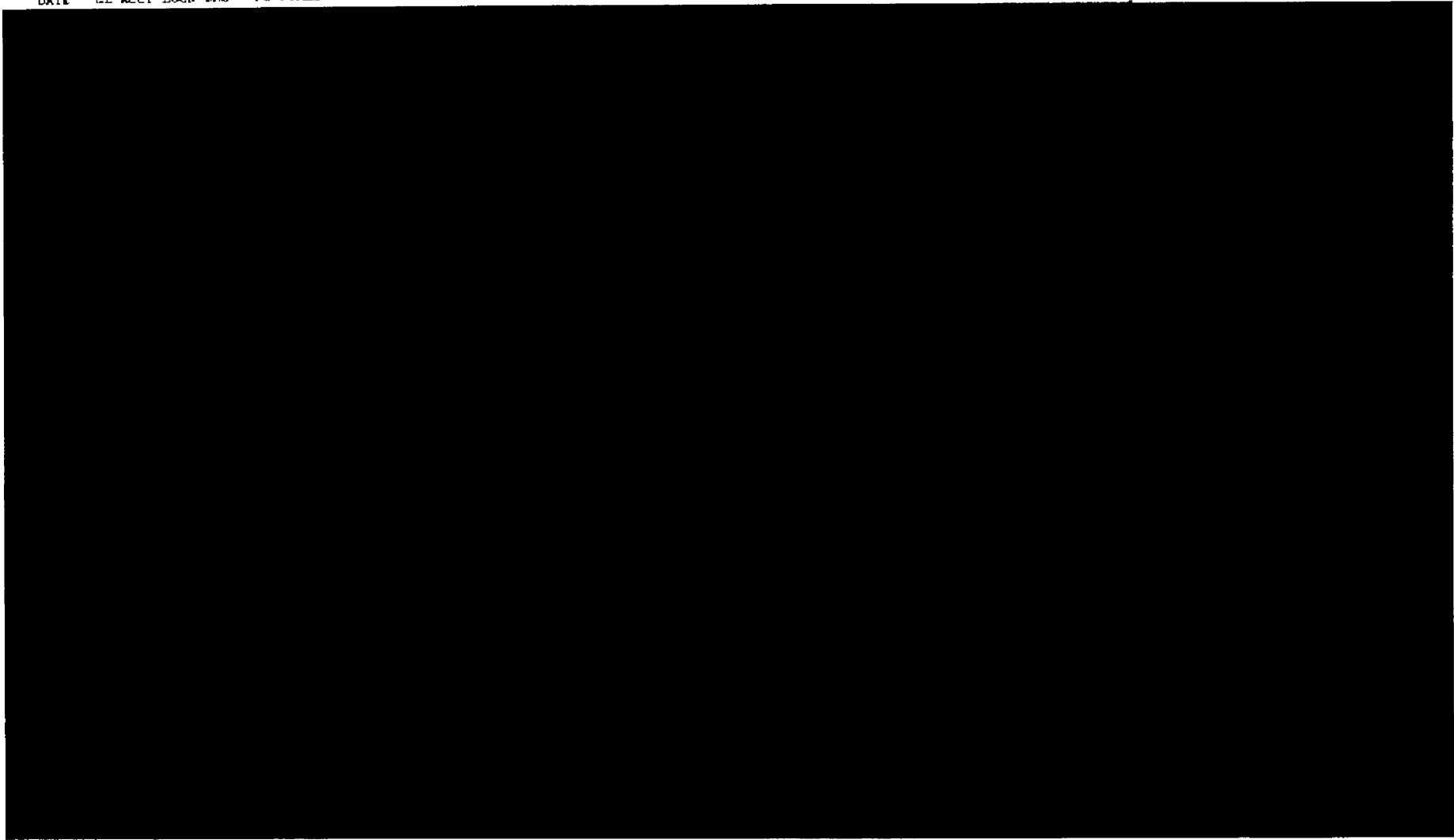


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FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
CASH VOUCHER SOURCE

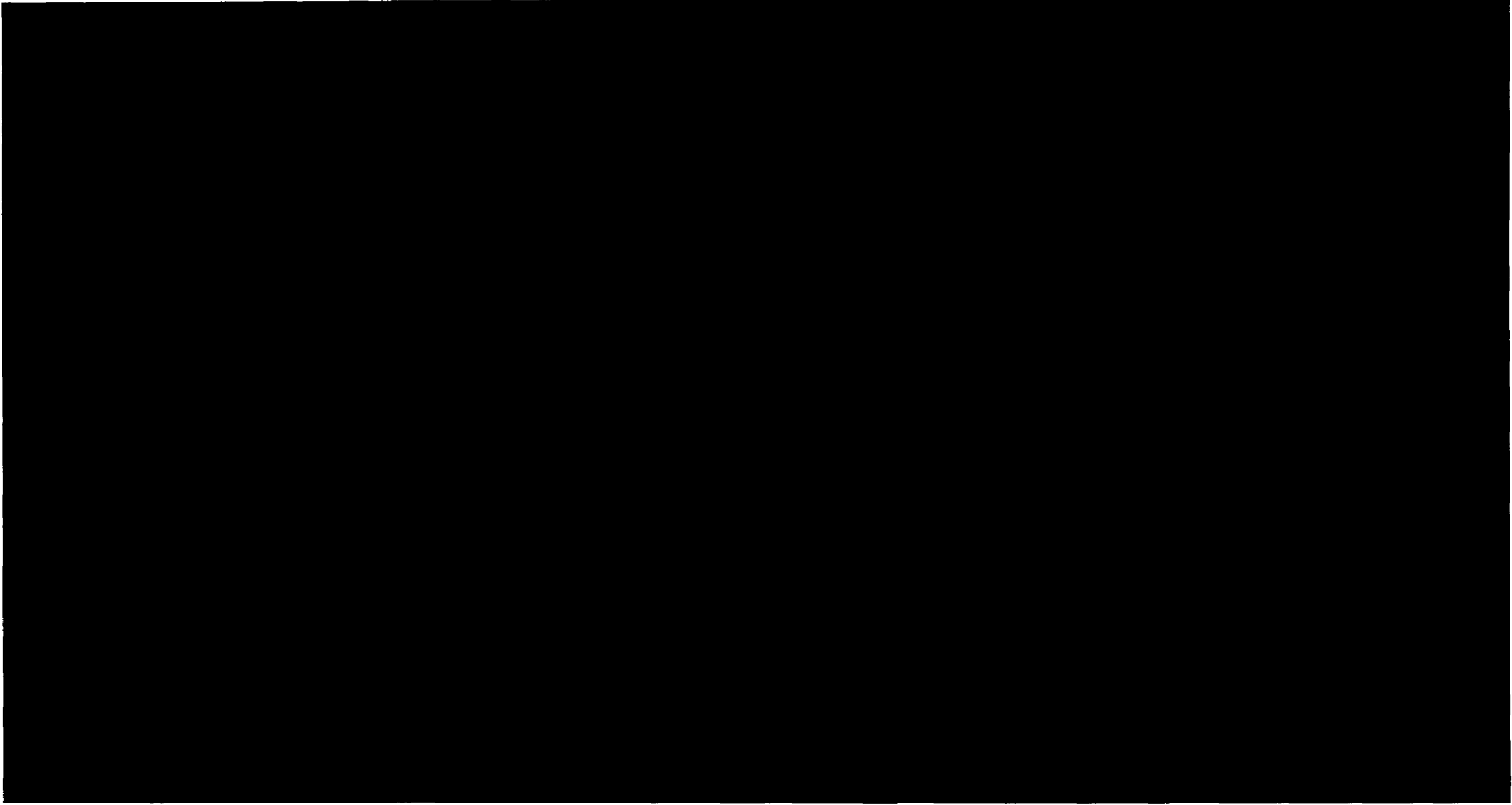
DATE	GL ACCT	LOCK SRC	PO NUMBER	VENDOR	ZAC DESCRIPTION	REEL CVNO	PAYEE NAME	QUANTITY	AMOUNT
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FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
CASH VOUCHER SOURCE

DATE	GL ACCT	LOCN	SRC	PO NUMBER	VENDOR	LAC DESCRIPTION	REEL	CVNO	PAYEE NAME	QUANTITY	AMOUNT
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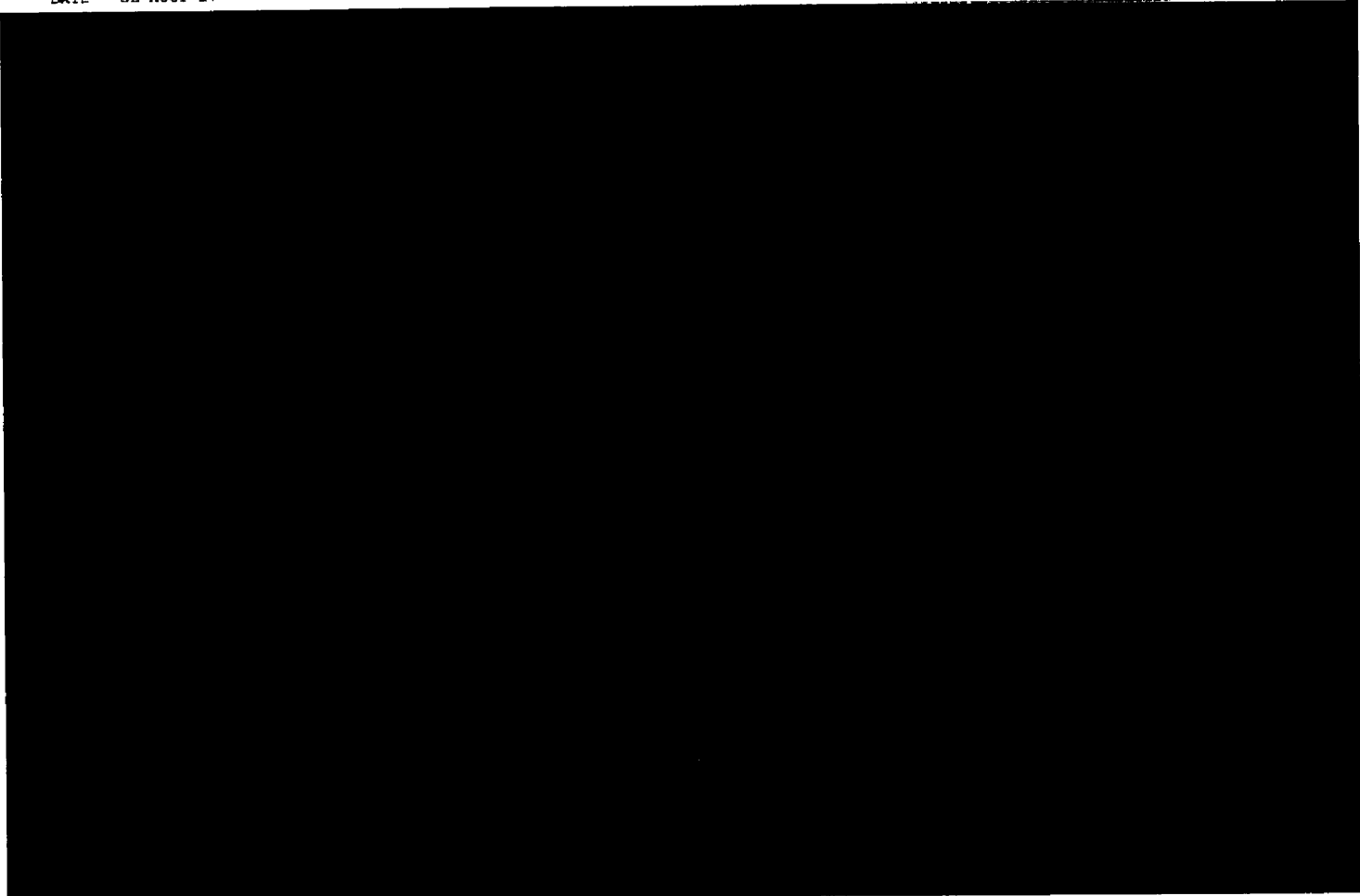


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FLORIDA POWER & LIGHT COMPANY  
FINANCIAL REPORT  
CASH VOUCHER SOURCE

DATE	GL ACCT	LOCN	SRC	PO NUMBER	VENDOR	EAC DESCRIPTION	REEL	CVNO	PAYEE NAME	QUANTITY	AMOUNT
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REPORT ST35-101-011303

FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
JOURNAL VOUCHER SOURCE

PAGE 0011

SORT ORDER: DATE JVI

FROM - TO SELECTION CRITERIA

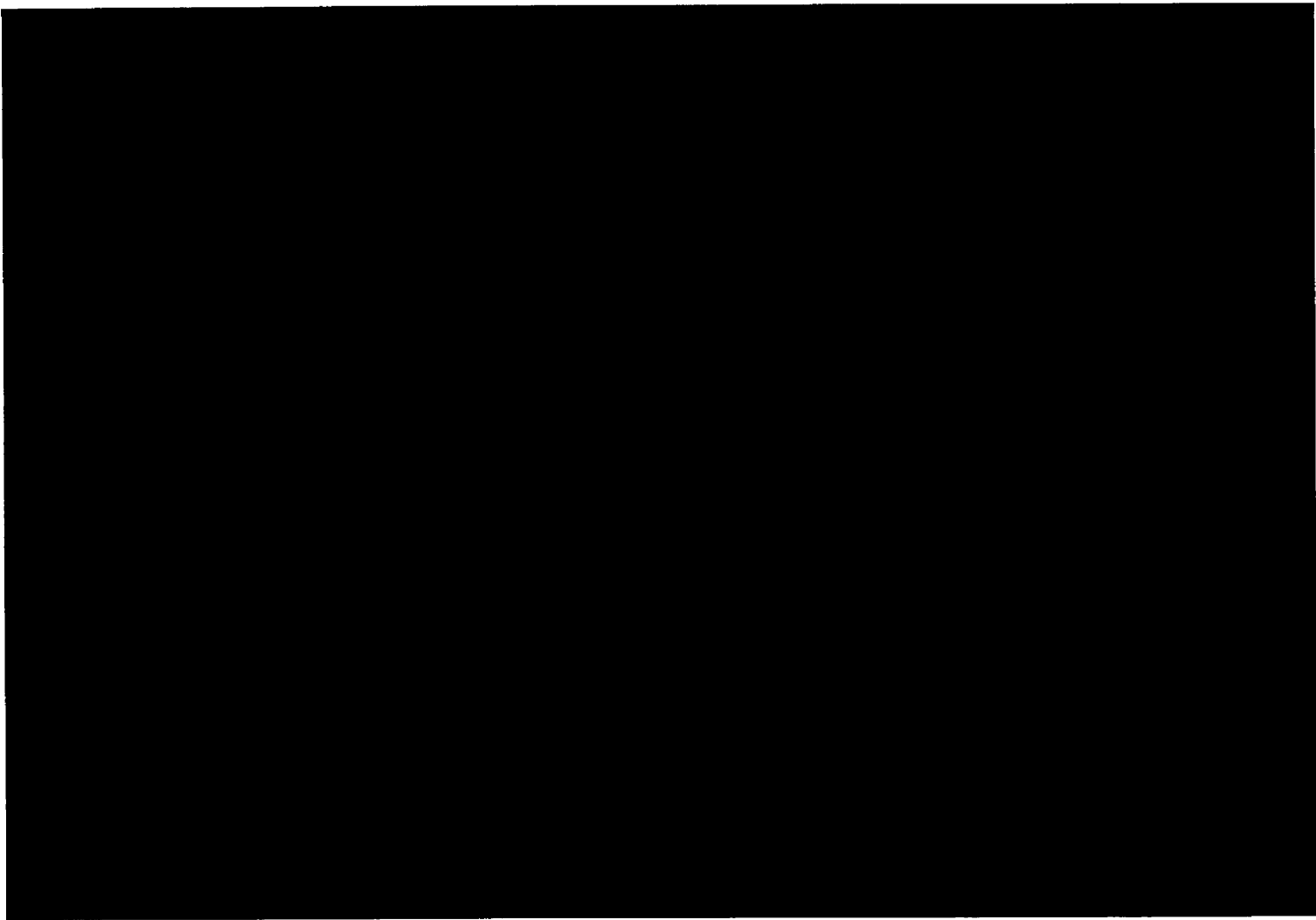
COMMENTS.

DATE	JVI	PAGE	GL	ACCT	LOCN	SRC	DESCRIPTION	BTCR	BOCS	DISTRIBUTION	EMC	INVOICE	CUSTOMER	AMOUNT
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FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
JOURNAL VOUCHER SOURCE

DATE	JV#	PAGE	GL ACCT	LOCN	BR#	DESCRIPTION	BTCH	HUCS	DISTRIBUTION	EAC	INVOICE	CUSTOMER	AMOUNT
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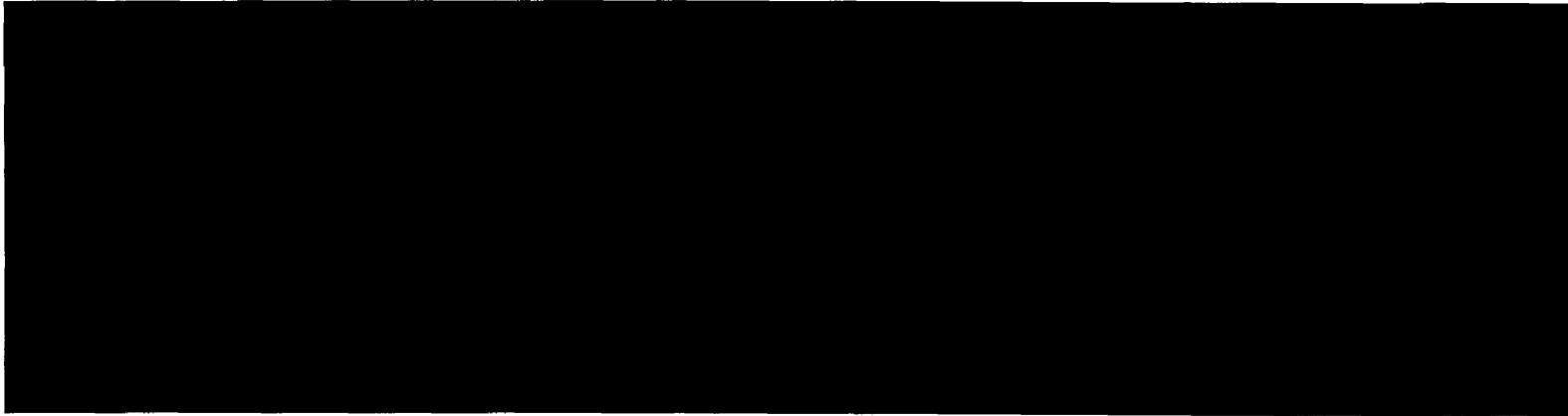


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*12*

DATE JVB PAGE GL ACCT LOCN SRC DESCRIPTION BTCH BUCS DISTRIBUTION EAC INVOICE CUSTOMER AMOUNT

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6/27/13

SORT ORDER

FROM - TO SELECTION CRITERIA

COMMENTS

DATE	GL ACCT	LOCN	ERC	PP	PR	LOCN	CREW	VE #	VE CLASS	JUL	BATCH	EAC	TOTAL HRS	VE RATE	AMOUNT
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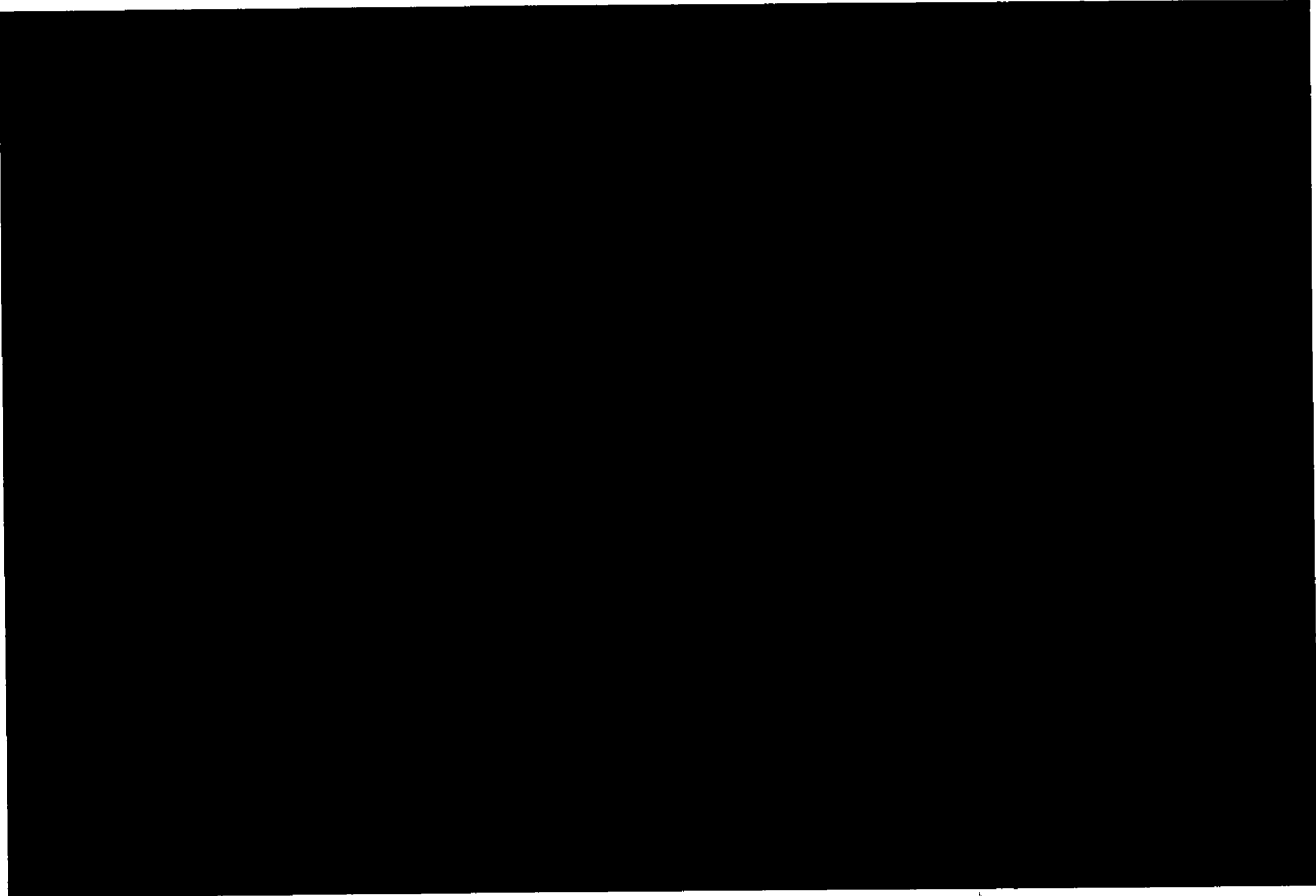
71

6/14/77

FLORIDA POWER & LIGHT COMPANY  
FINE FINANCIAL REPORT  
VEHICLE SOURCE

DATE GL ACCT LOCN SRC PP FR LOCN CREW VH # VH CLASS JUL BATCH EAC TOTAL HRS VE RATE AMOUNT

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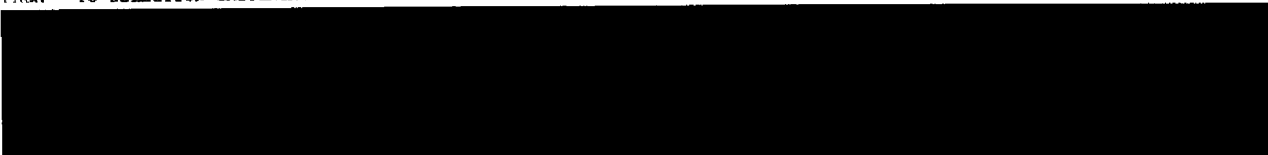
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SORT ORDER:



FROM - TO SELECTION CRITERIA.



COMMENTS.

DATE	ACCOUNT	PROP	ACCT	SRC	LOCN	MS	NUMBER	TR	LOC	INVS	JVS	CPR	LOCN	DESCRIPTION	QUANTITY	AMOUNT
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SORT ORDER

FROM - TO SELECTION CRITERIA:

COMMENTS.

DATE GL ACCT LOCH SRC FRANCHISE BOCs DISTRIBUTION EAC B-PCI AMOUNT

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REPORT 5735-101-011303

FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
ALLOCATIONS SOURCE

PAGE 0018

SORT ORDER: [REDACTED]

FROM - TO SELECTION CRITERIA:  
[REDACTED]

COMMENTS:

SRC GL ACCT ER GLLC NO PLT ACCT LOCN DATE AMOUNT TYPE FEED CPLG RATE REFERENCE KEY JVF

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\*\*\*\*\* END OF ALL SOURCES REPORT \*\*\*\*\*  
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FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
ALL SOURCES REPORT- AVAILABLE FIELDS/MULTIPLE SORT

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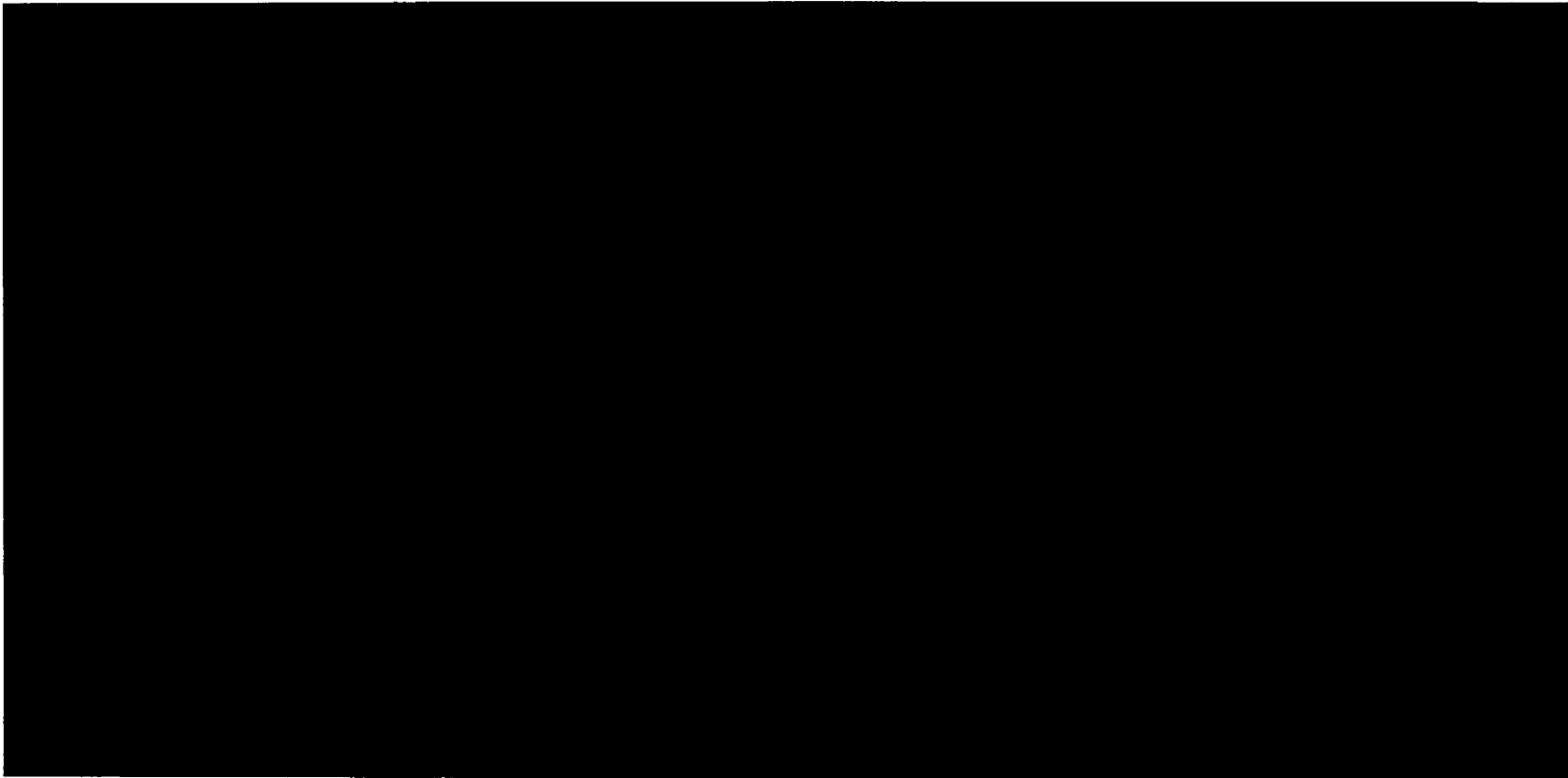
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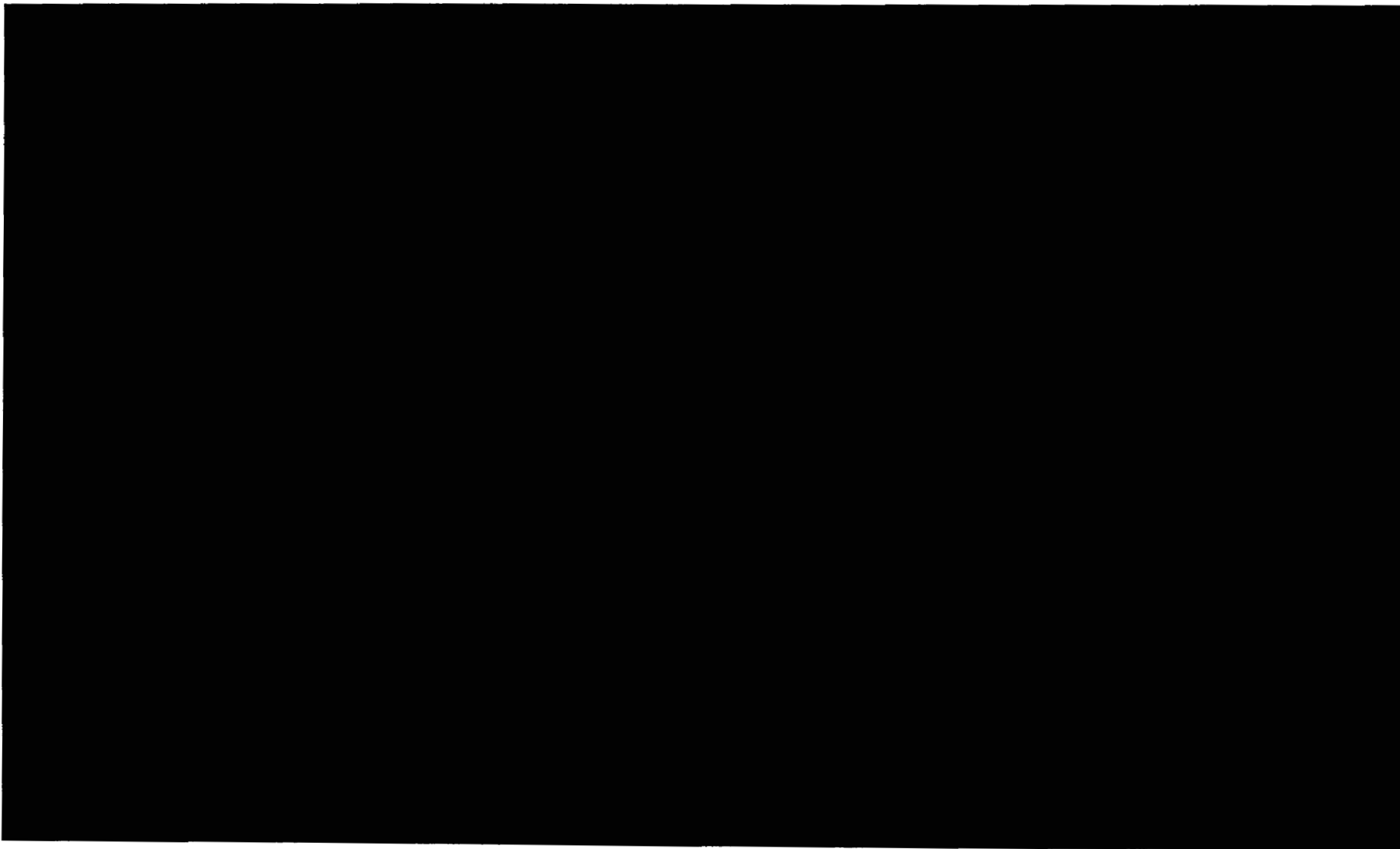
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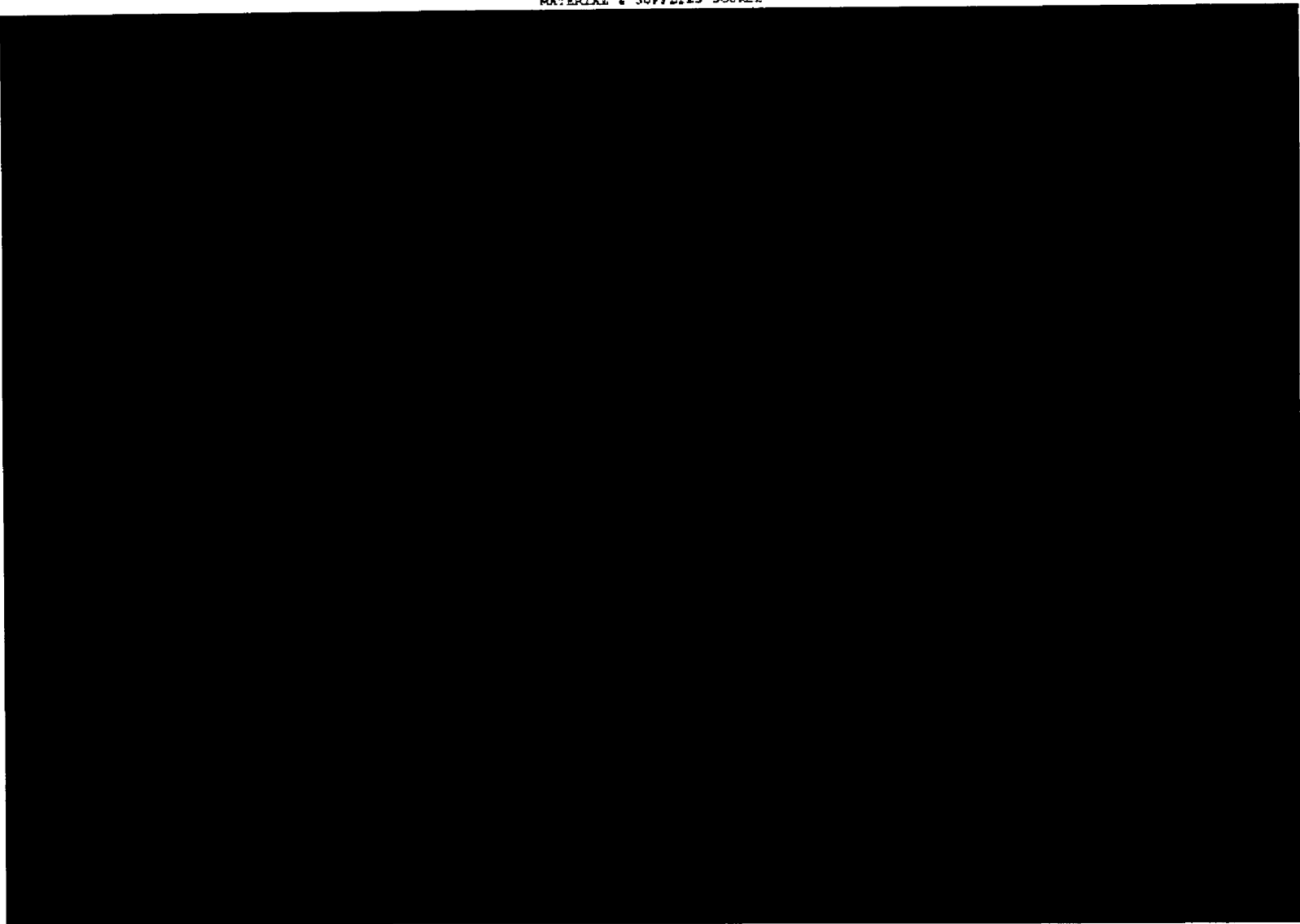
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2/28



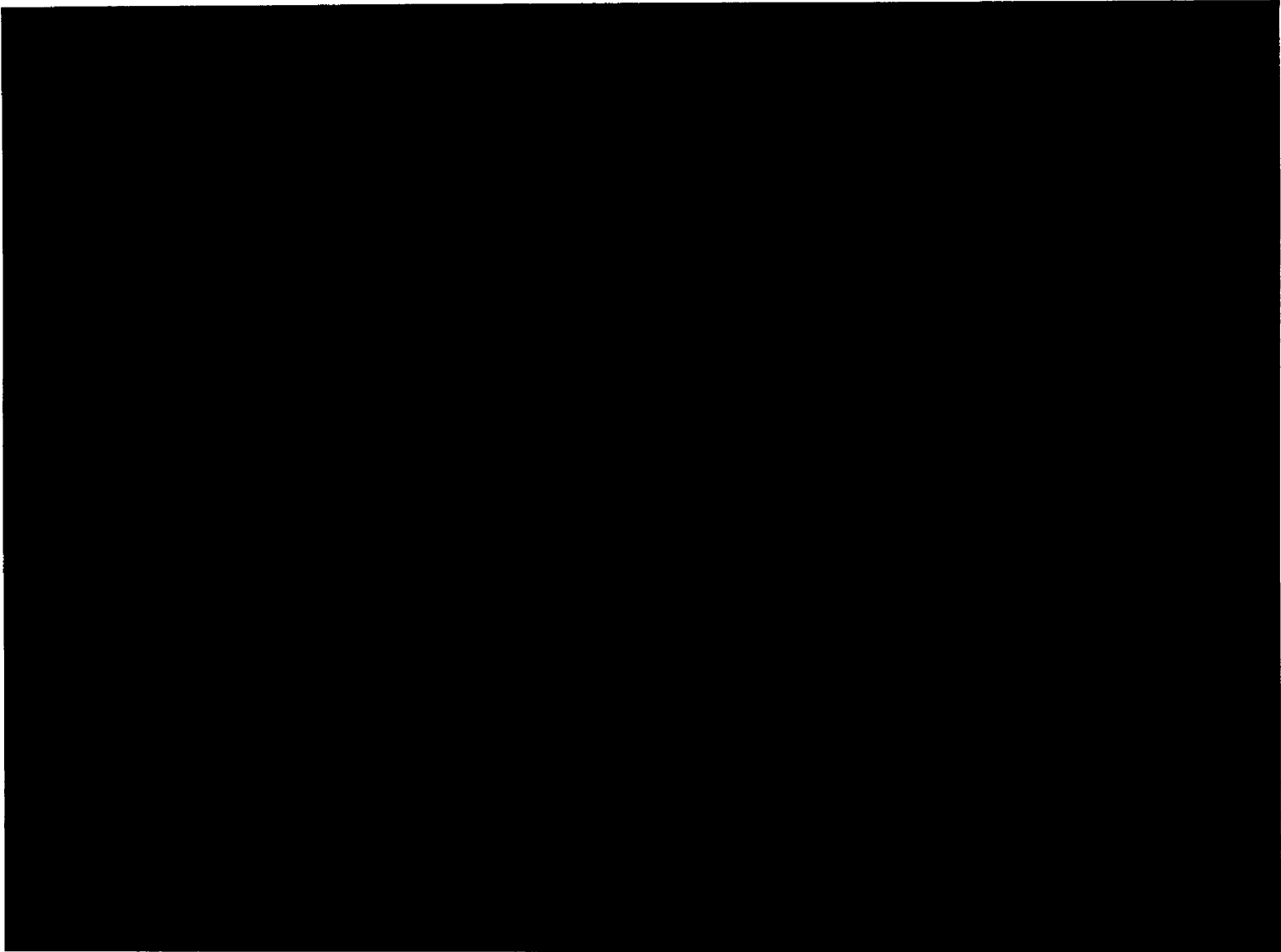
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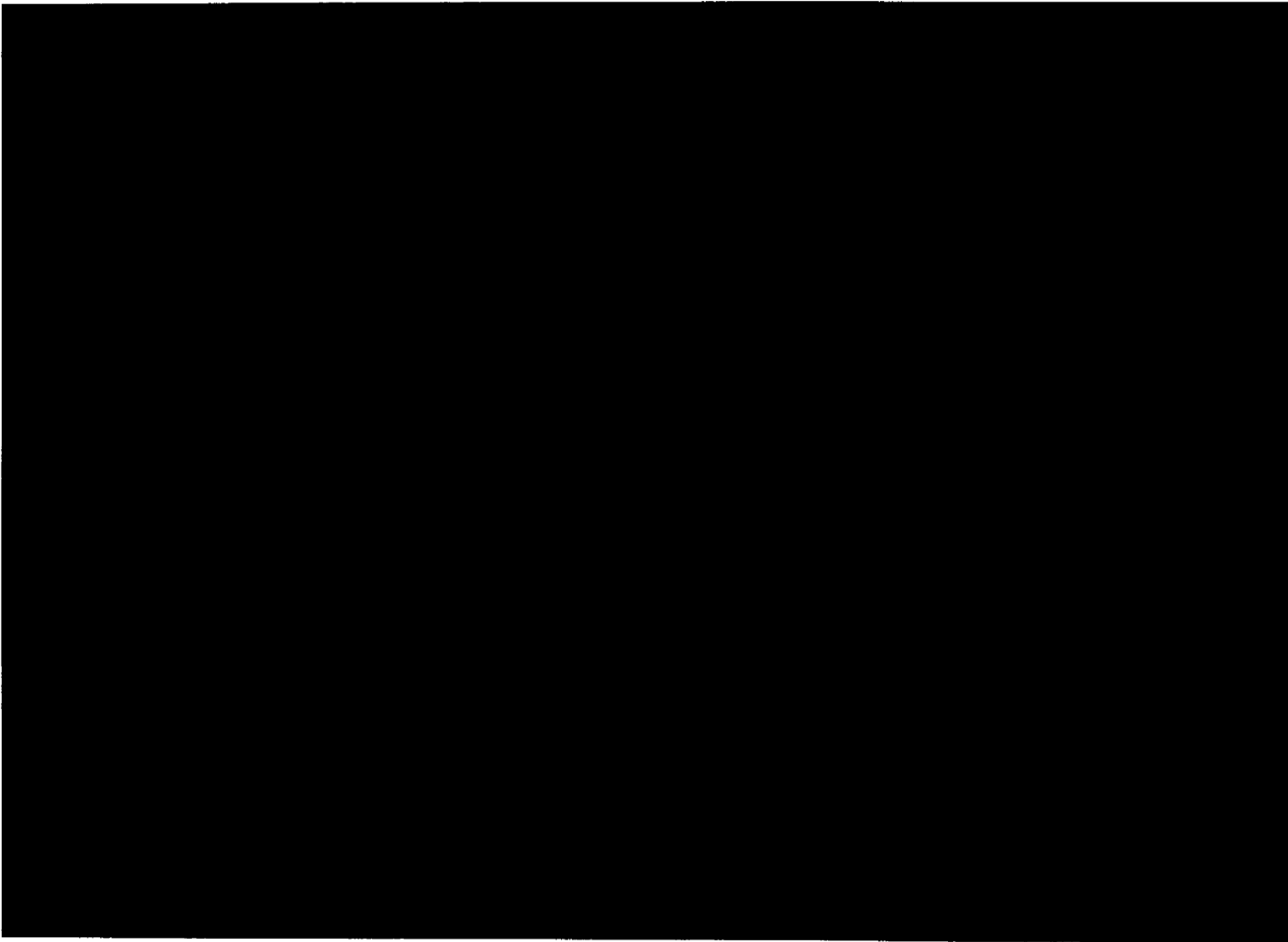
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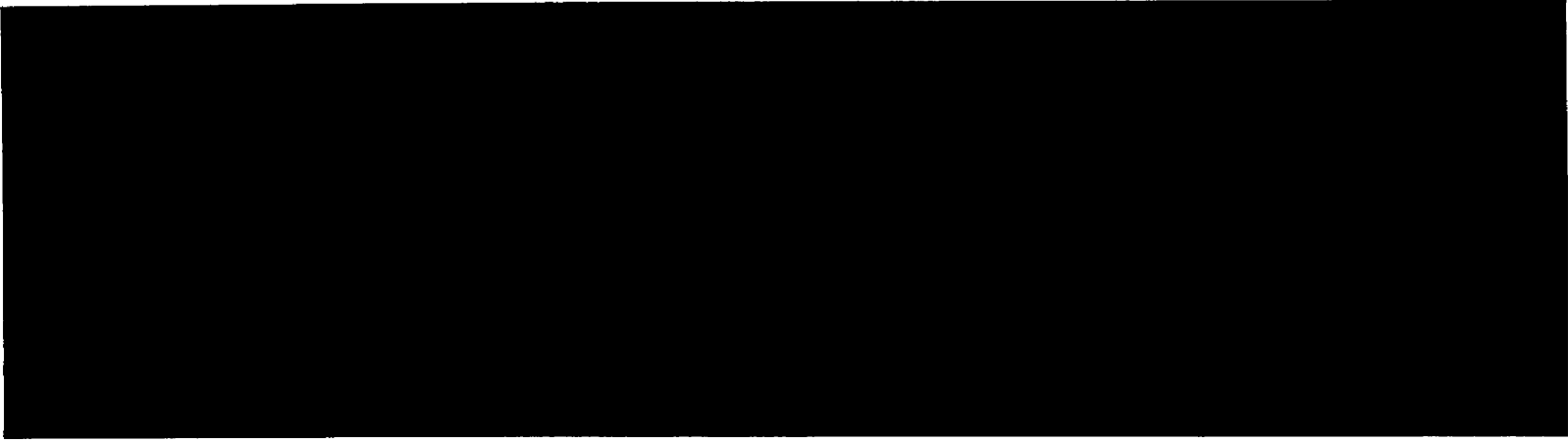
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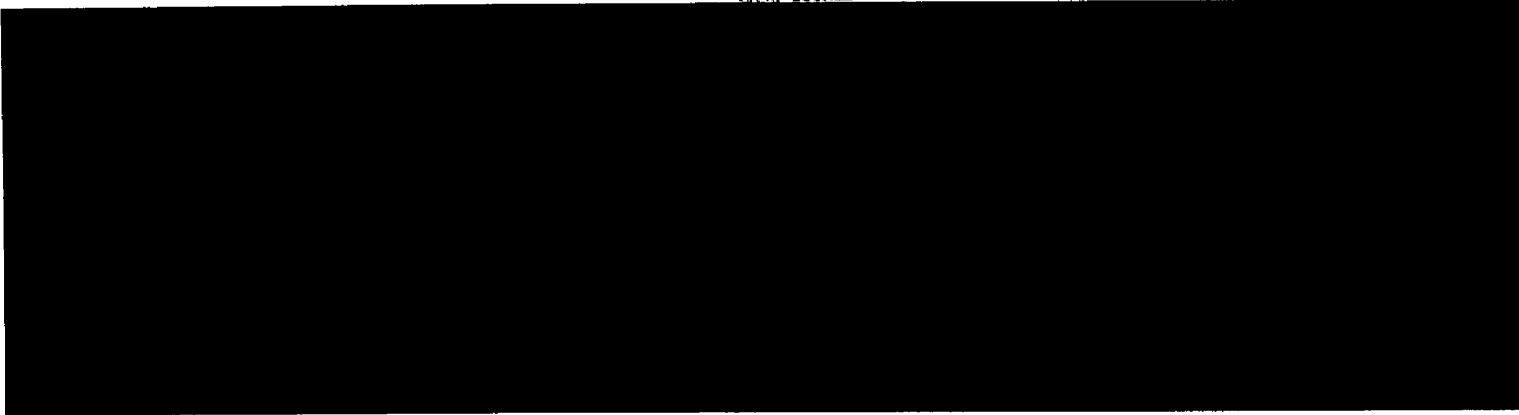
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FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
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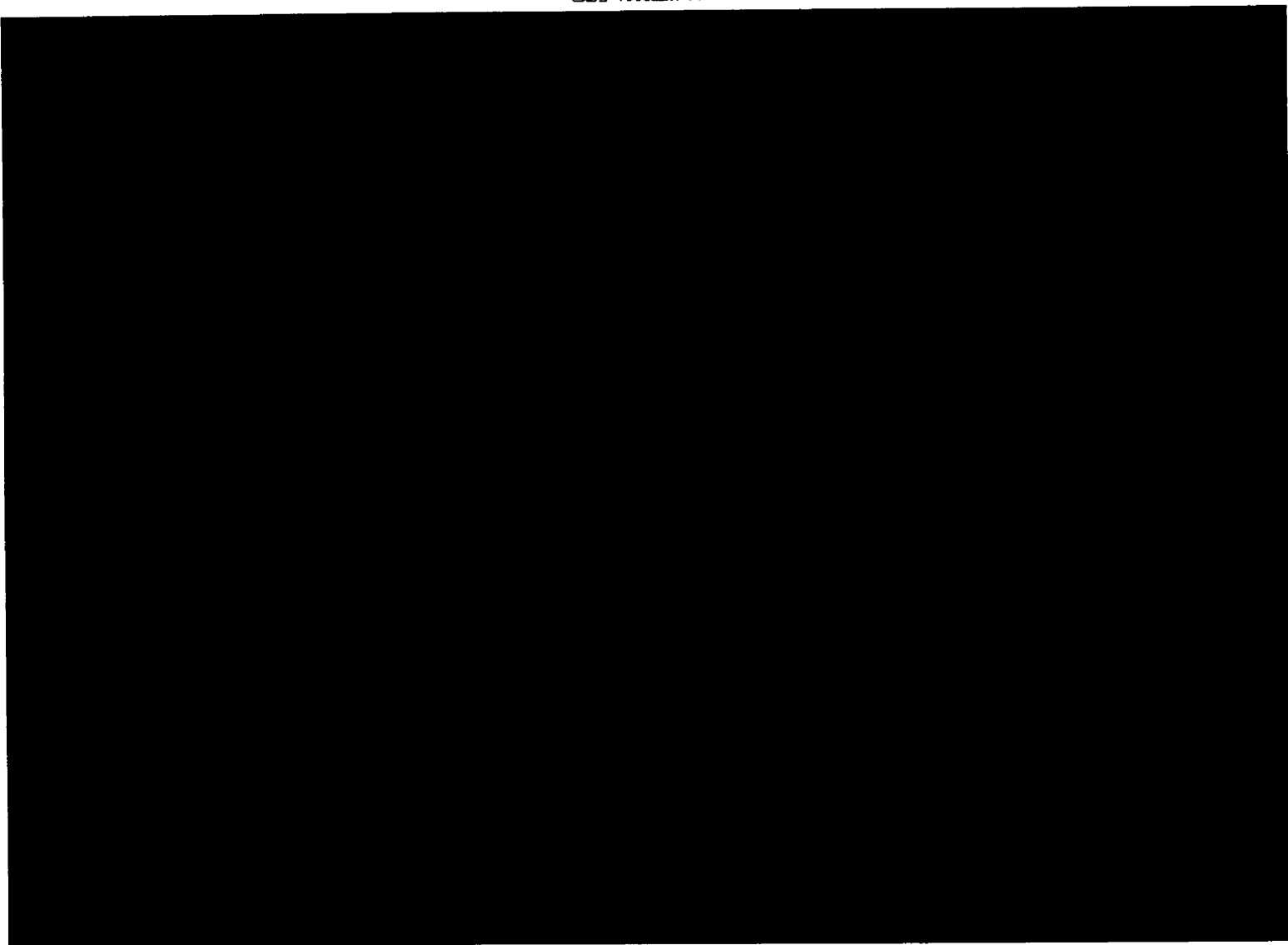
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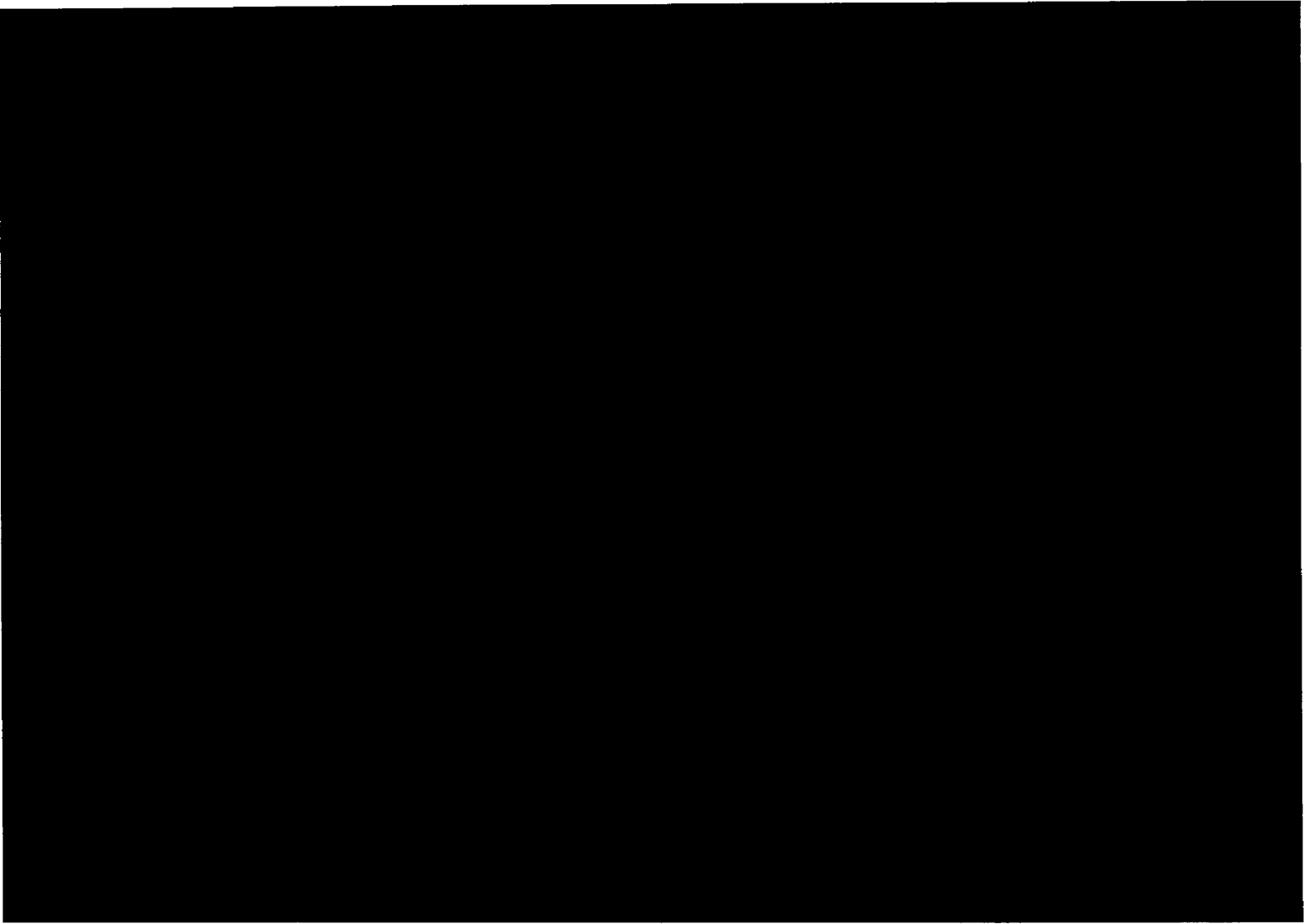
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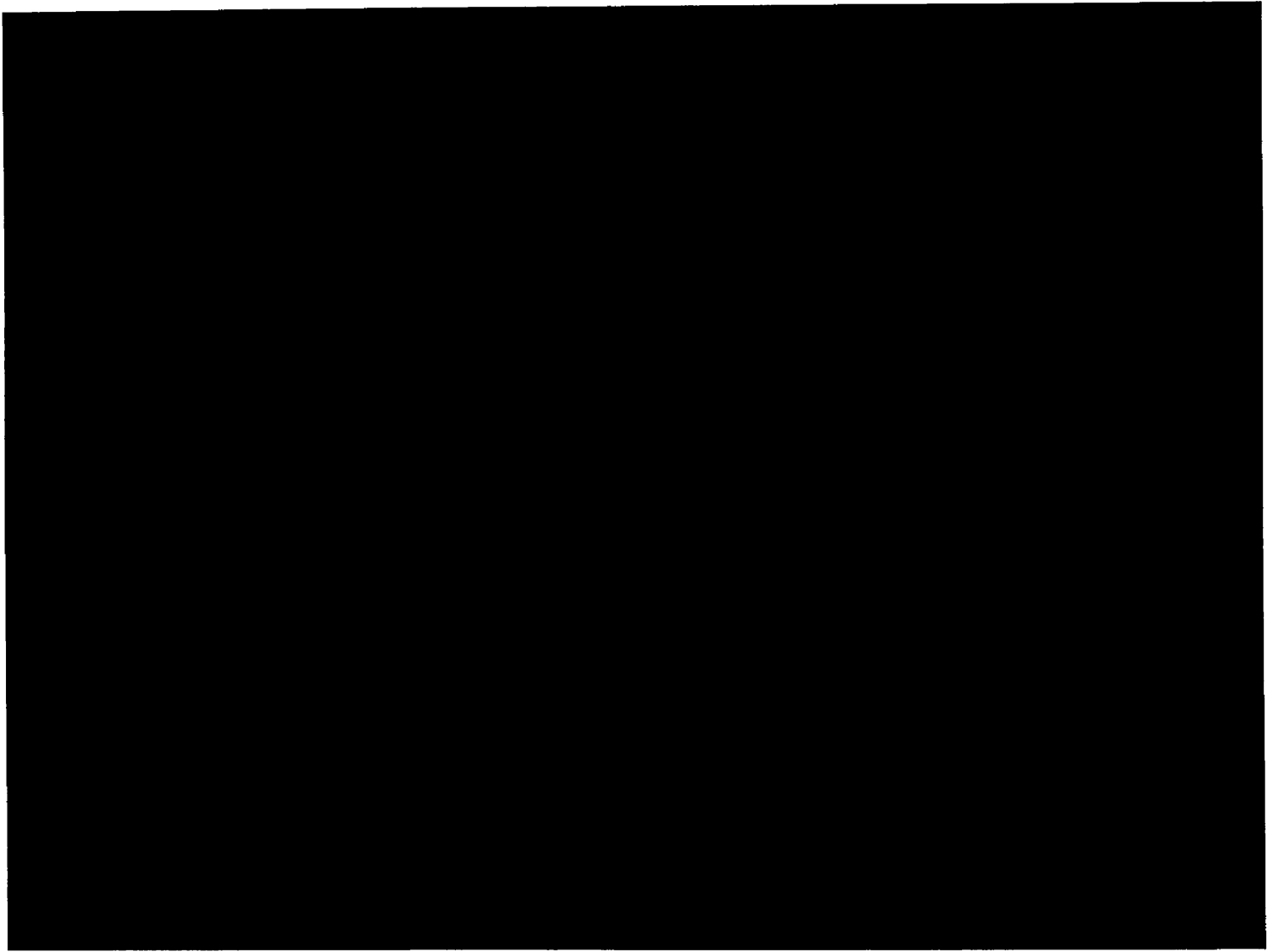
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FLORIDA POWER & LIGHT COMPANY  
FIMS FINANCIAL REPORT  
CASH VOUCHER SOURCE



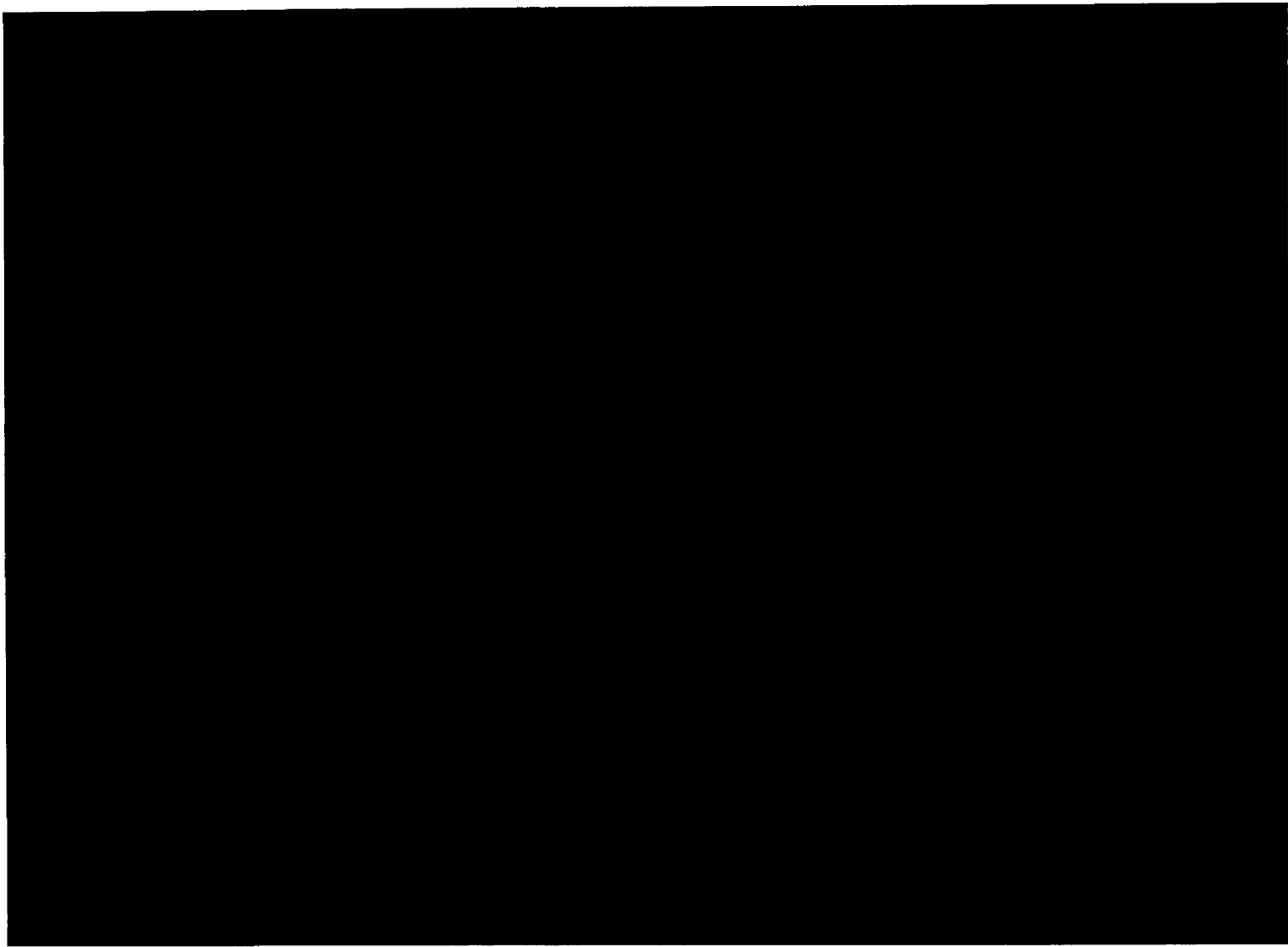
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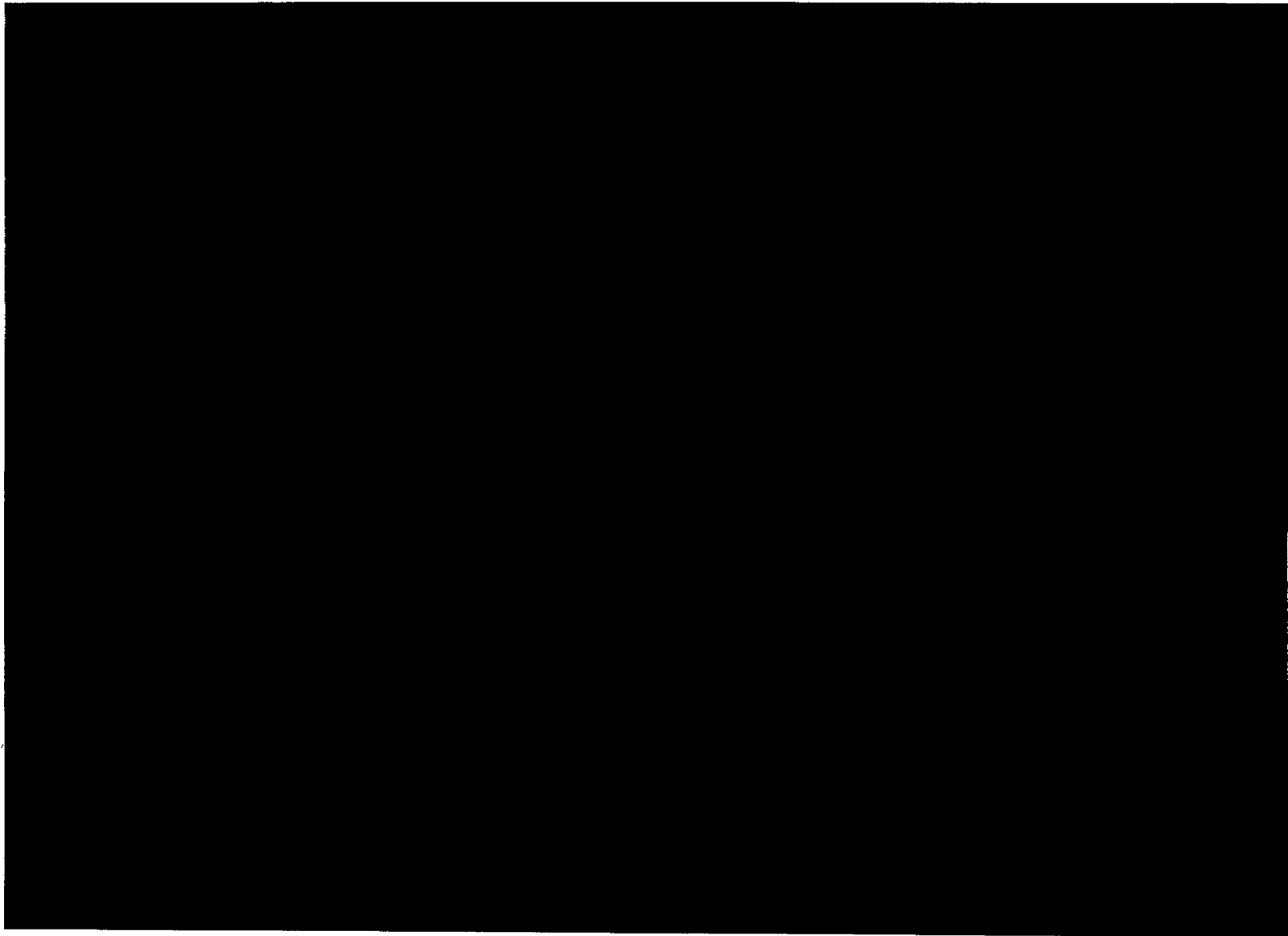


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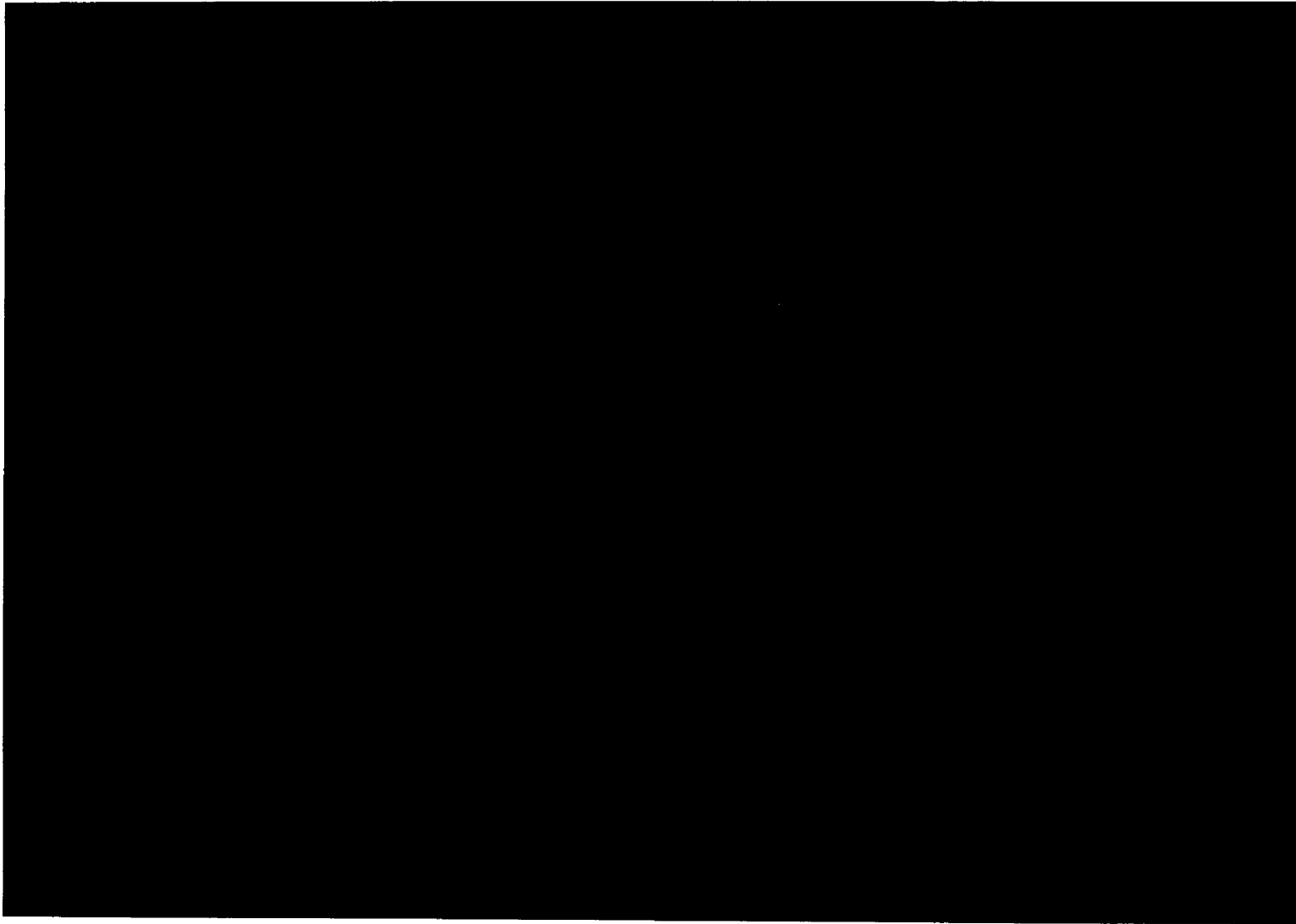


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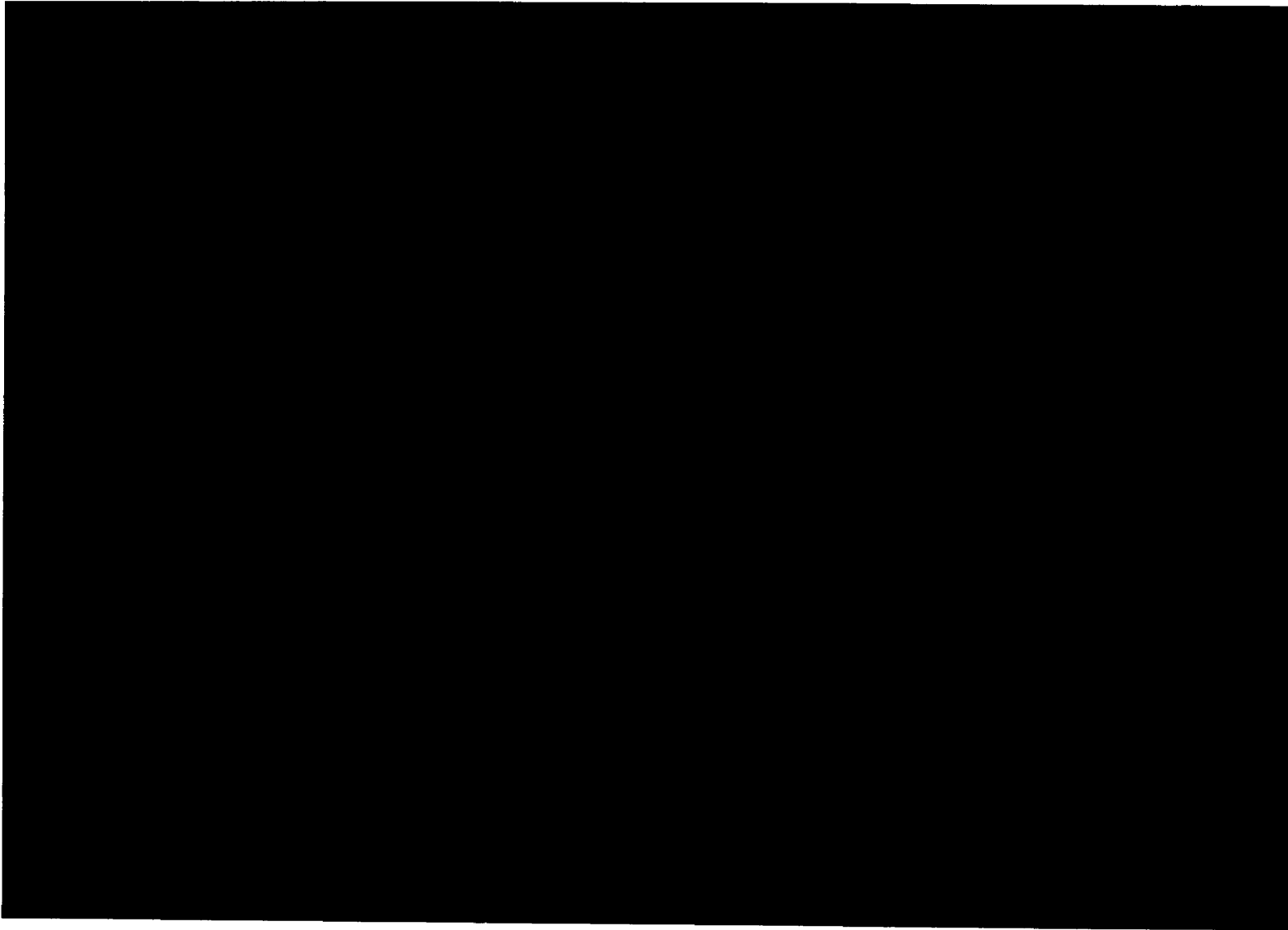
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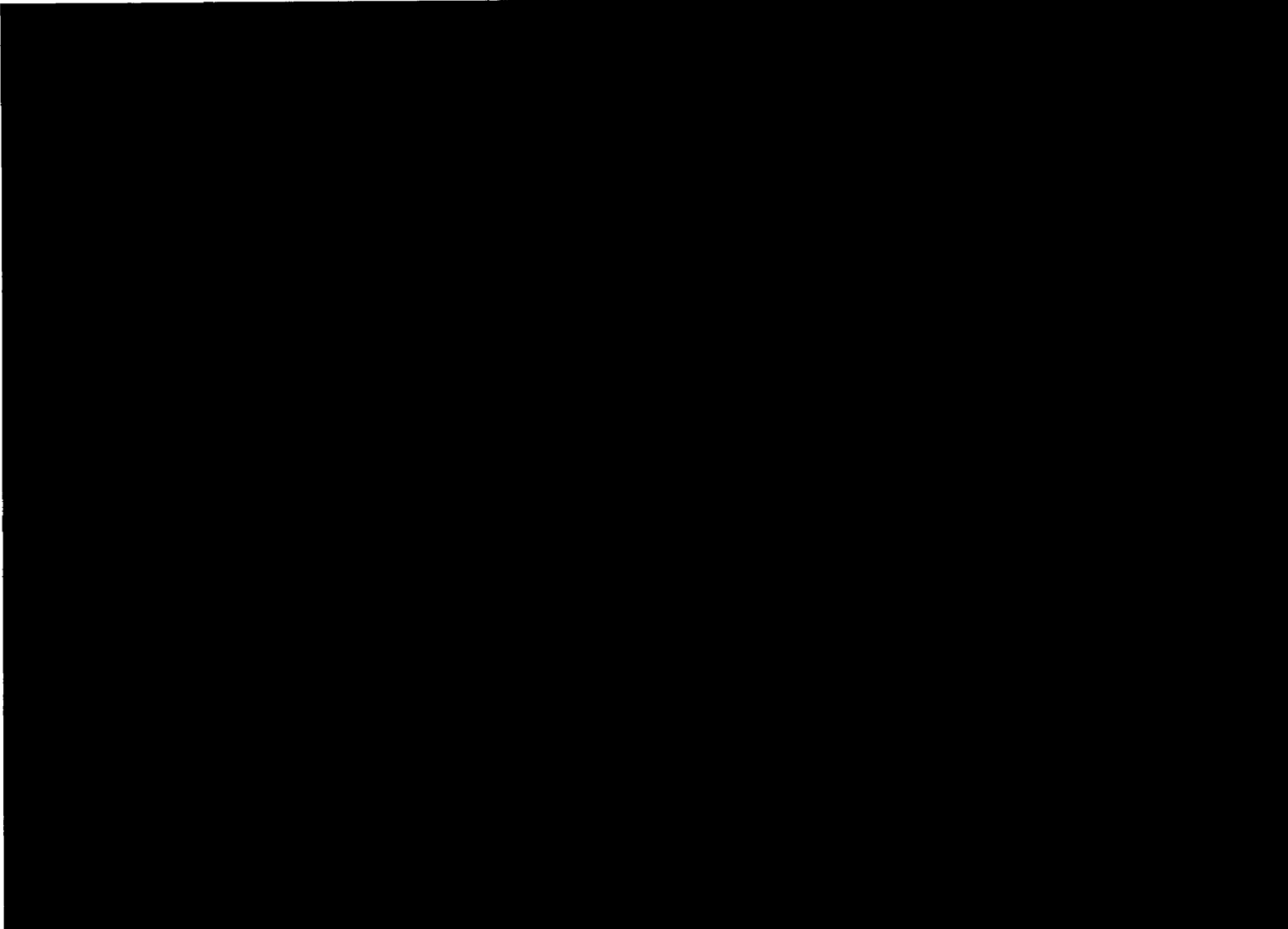
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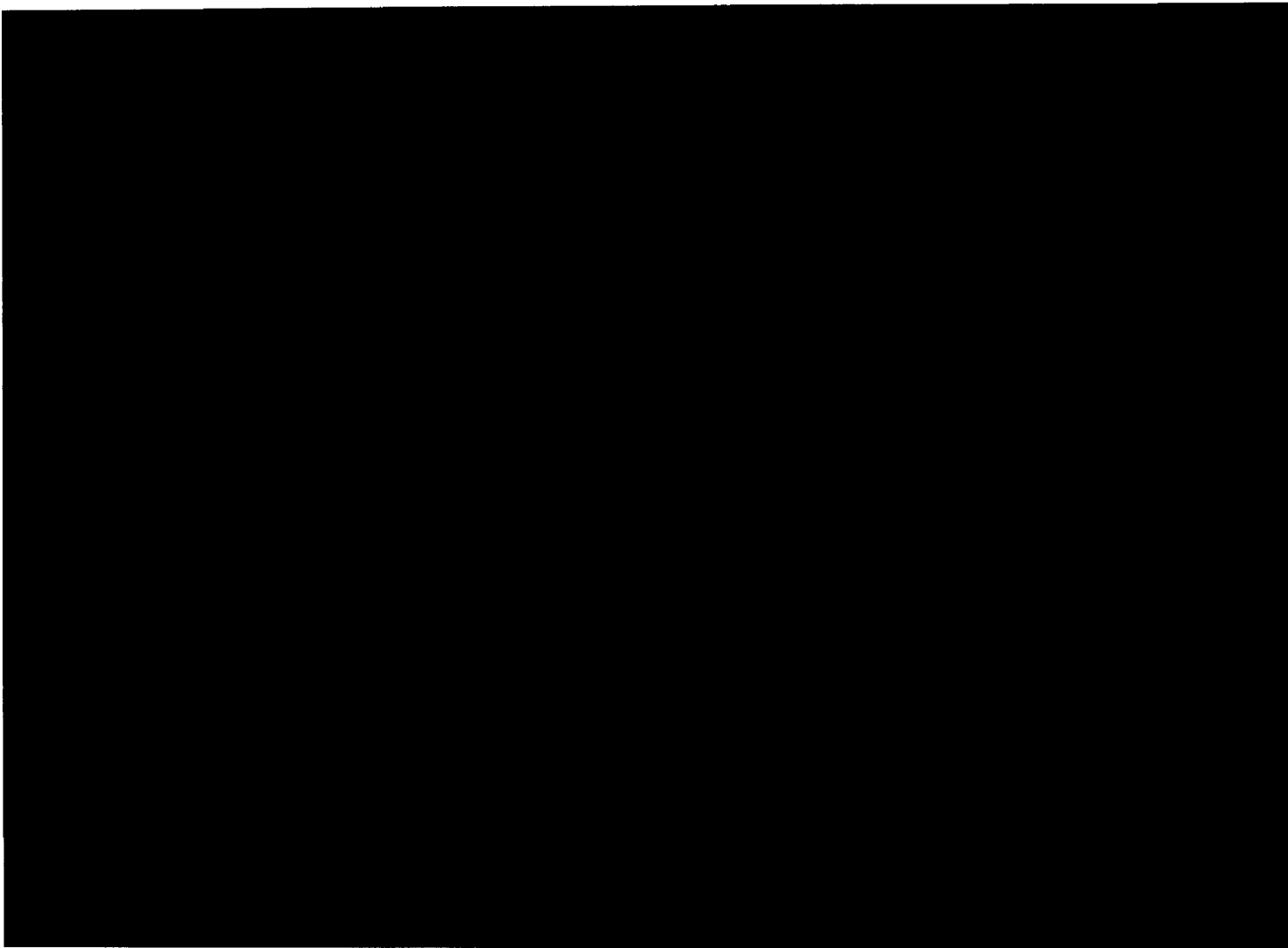
FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
CASH VOUCHER SOURCE



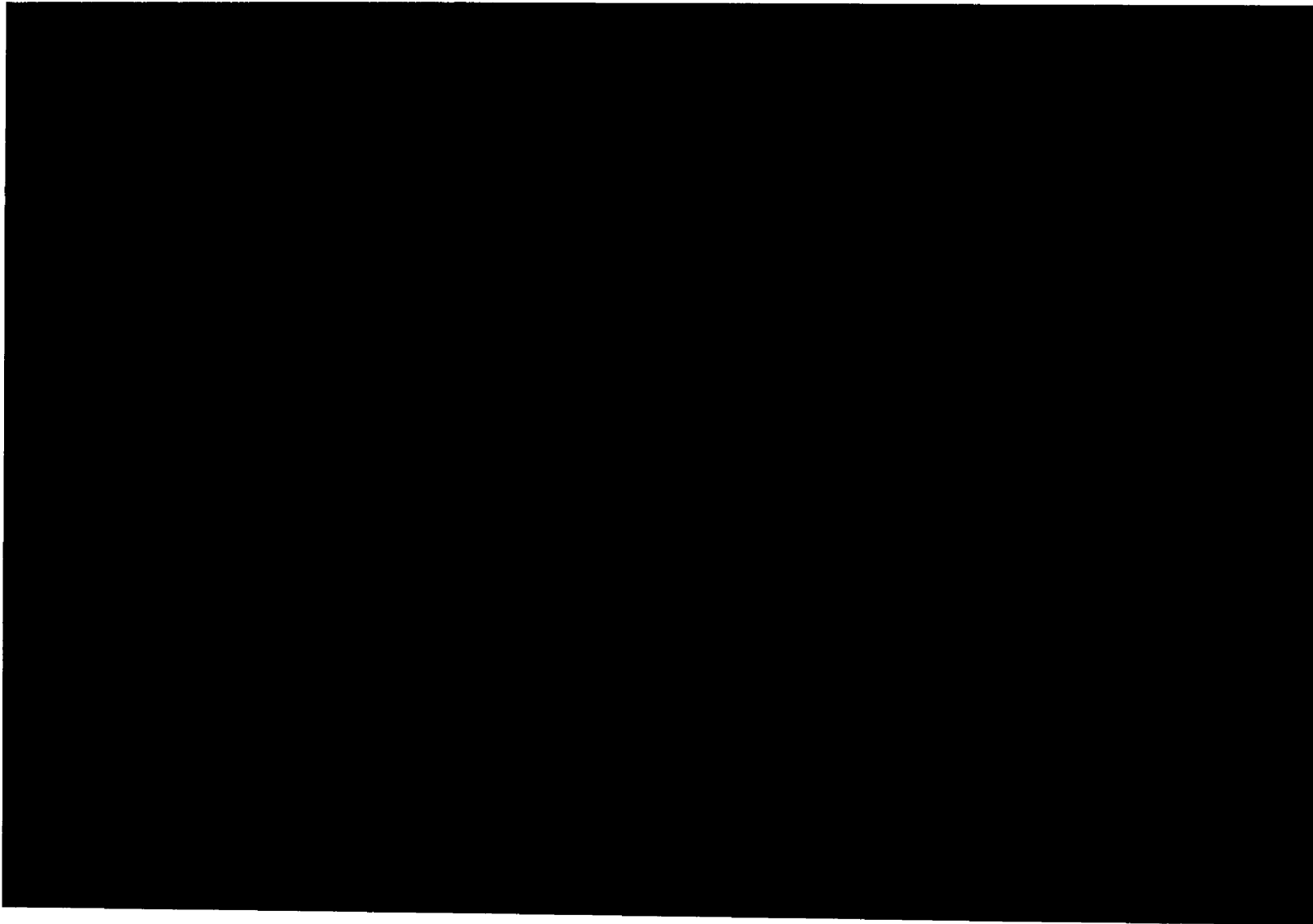
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FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
CASH VOUCHER SOURCE

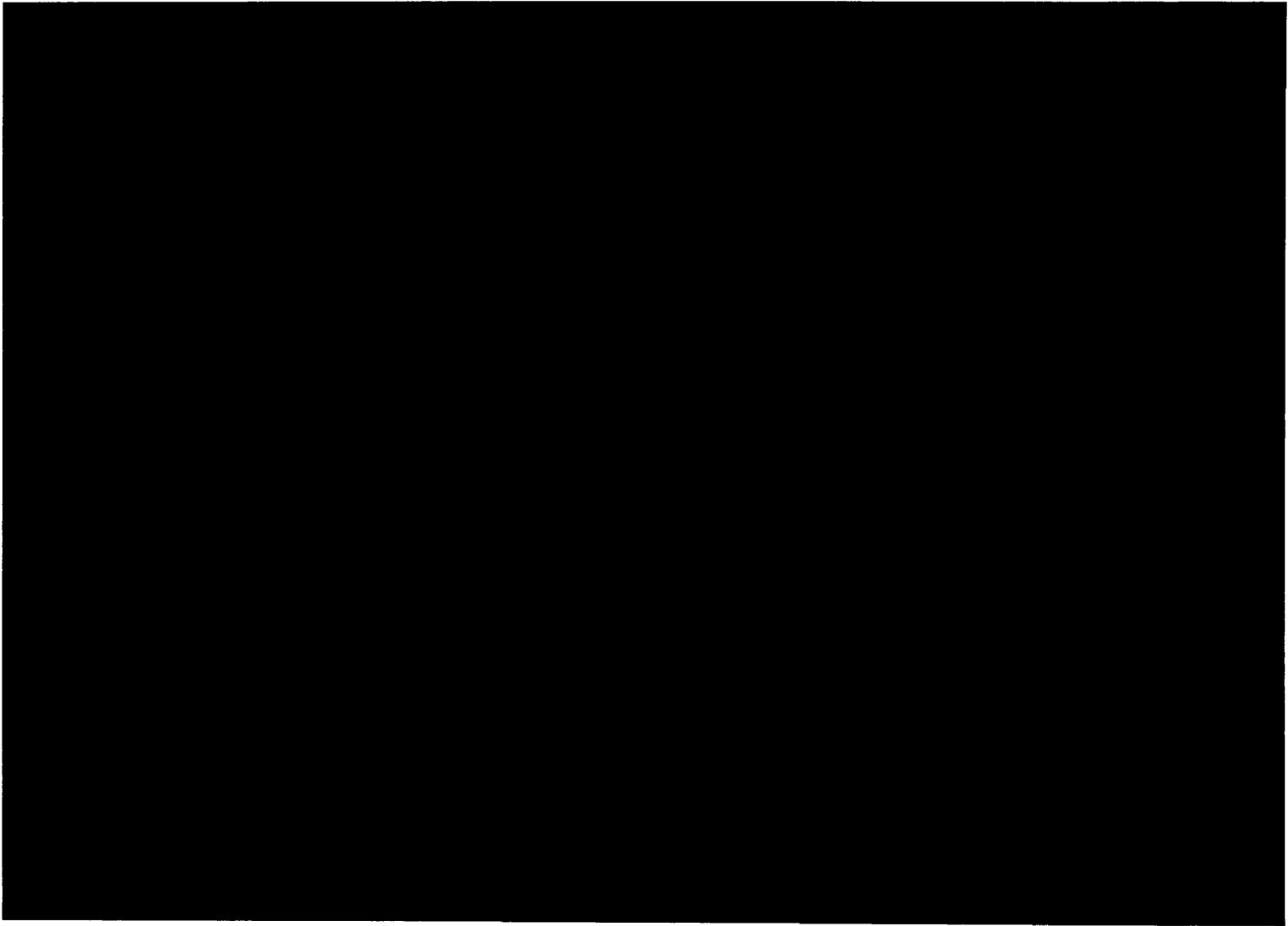


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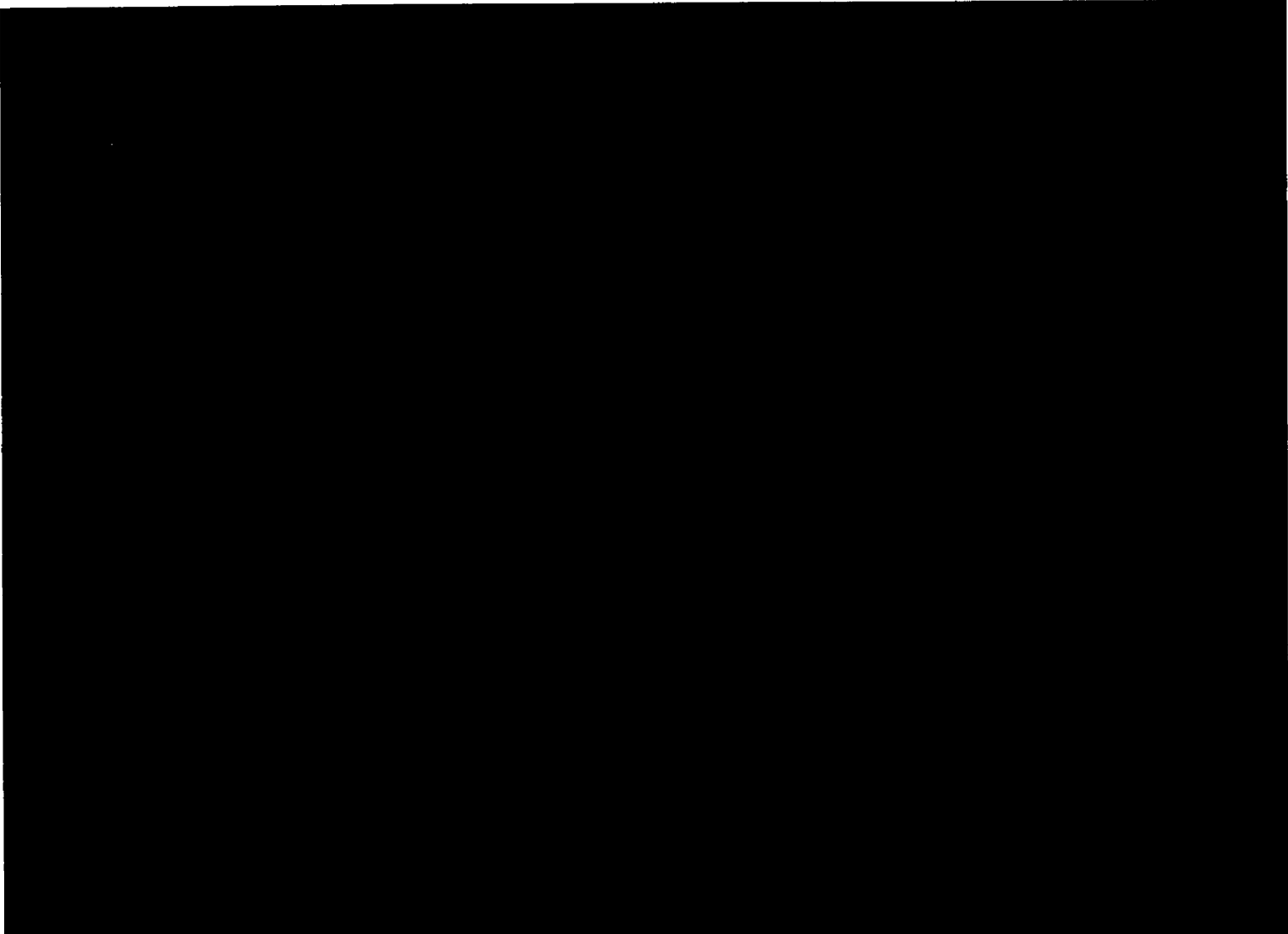


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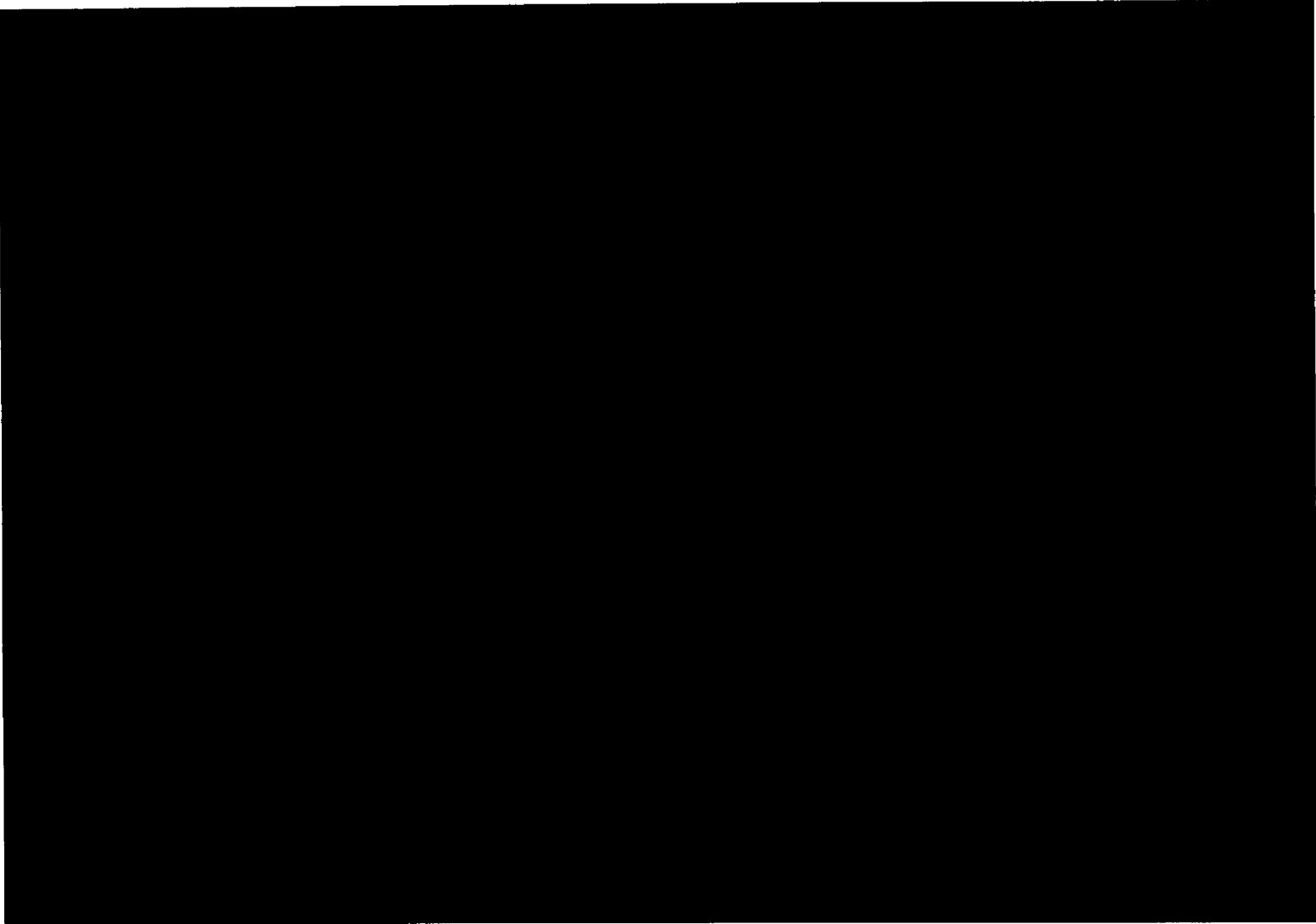
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FLORIDA POWER & LIGHT COMPANY  
FINS FINANCIAL REPORT  
CASH VOUCHER SOURCE

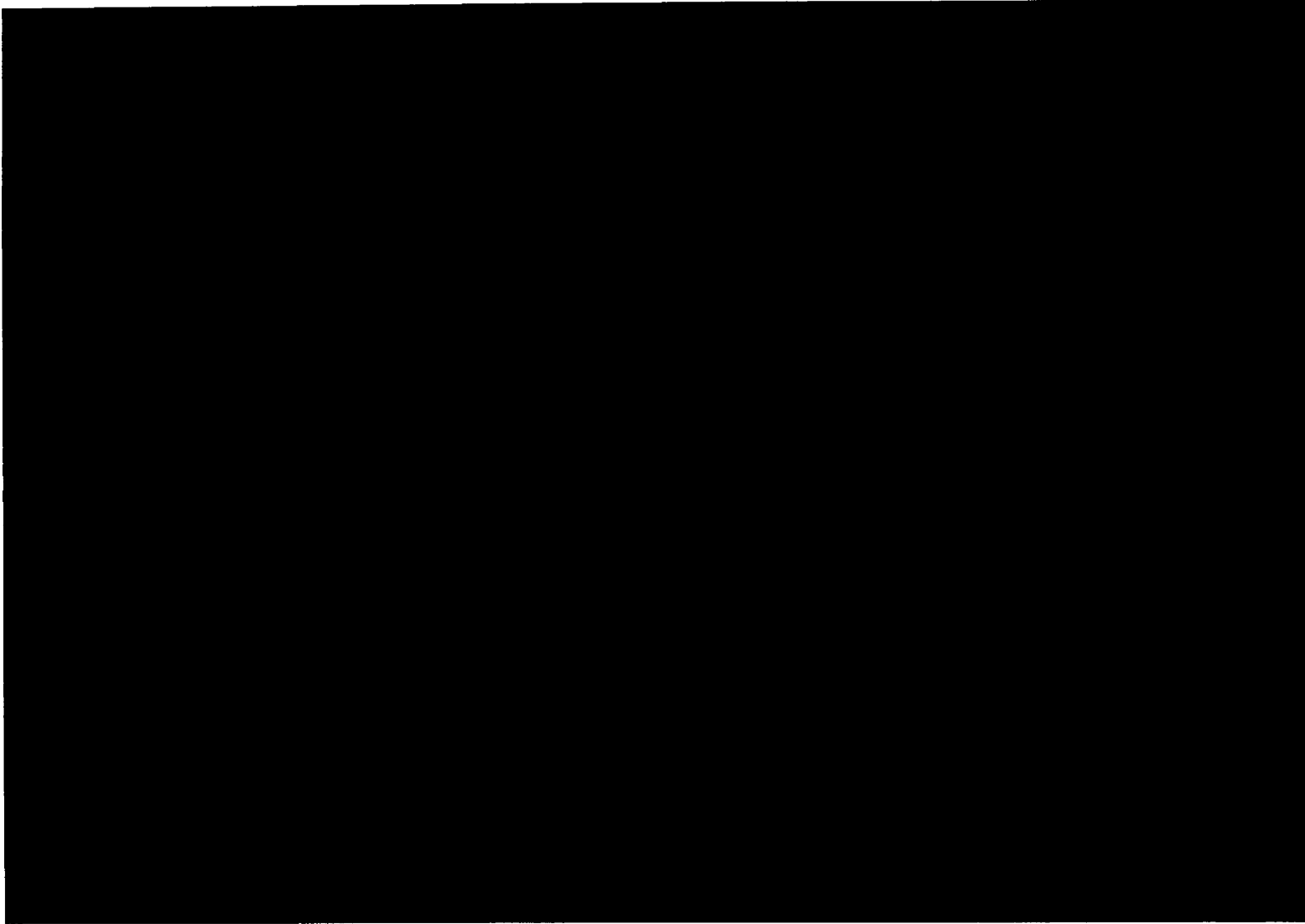


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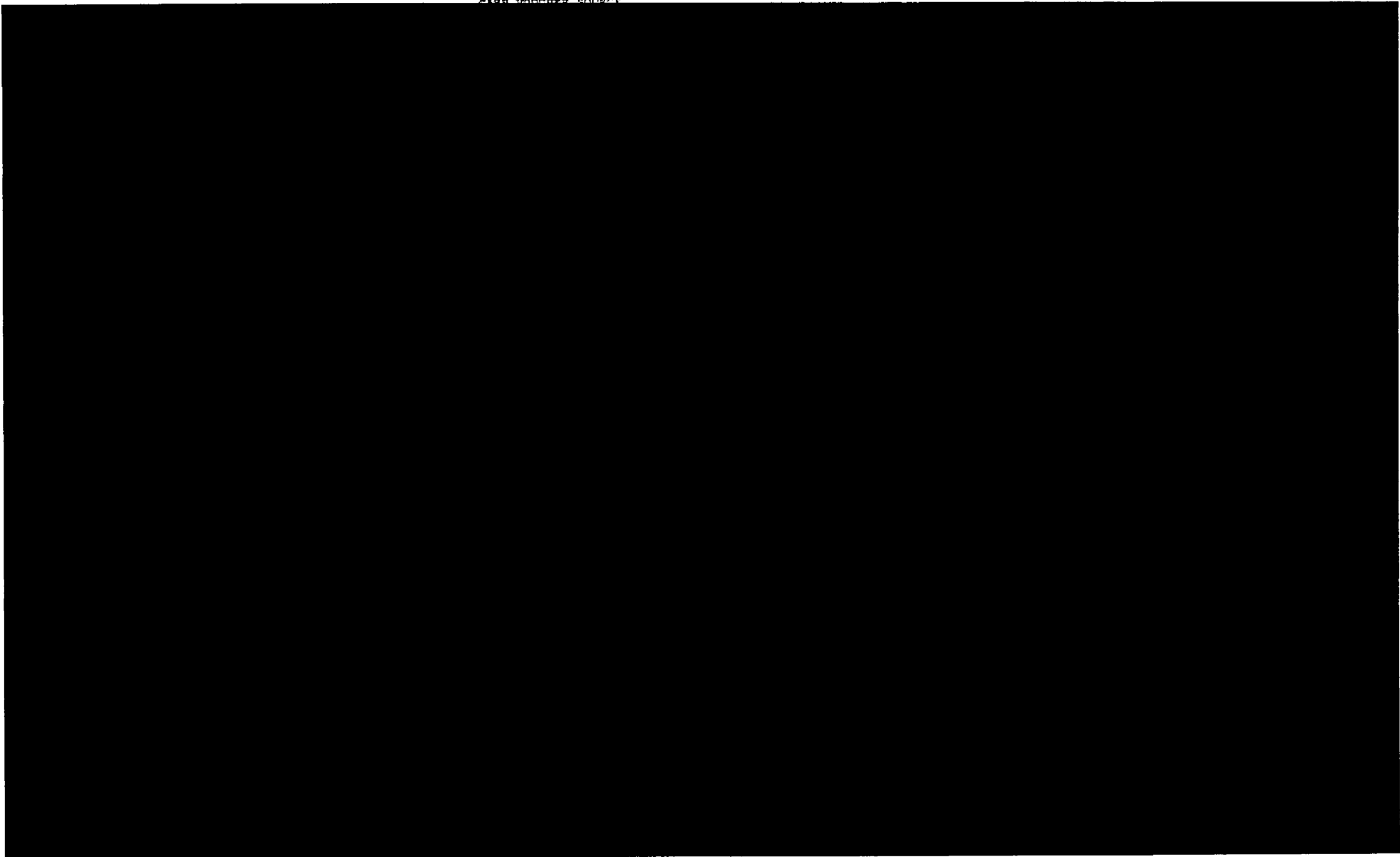
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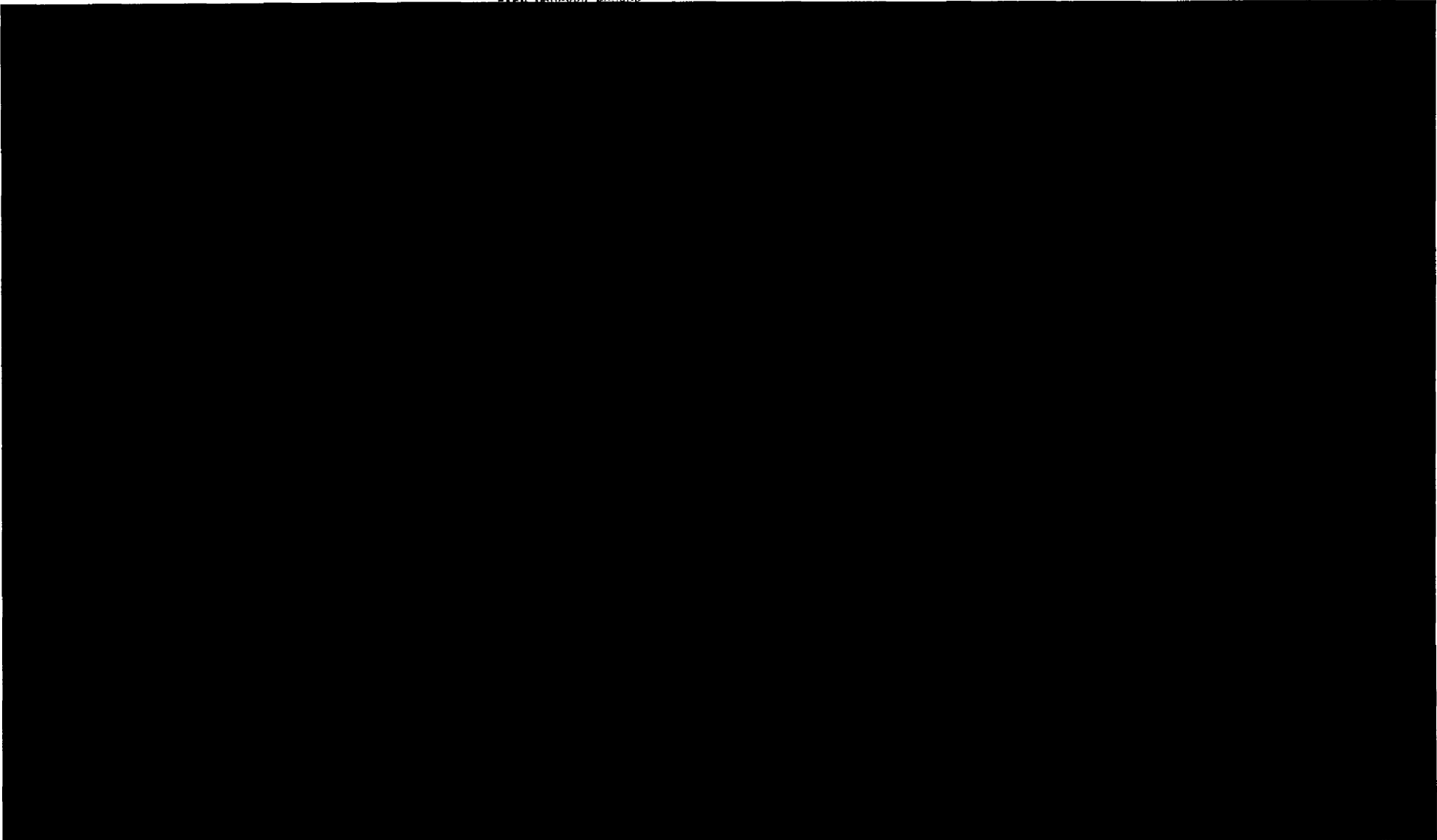
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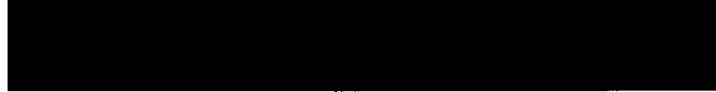
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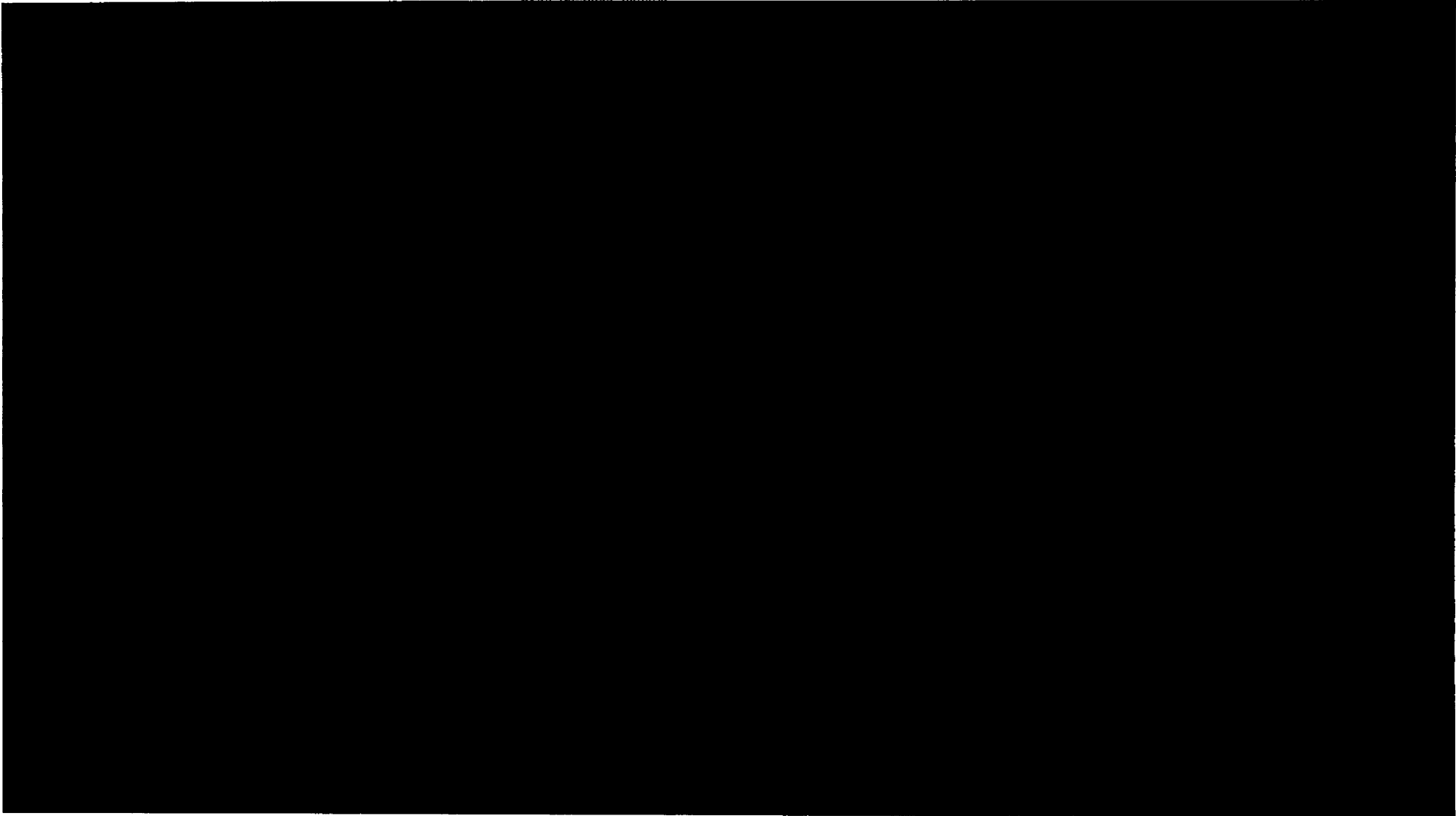
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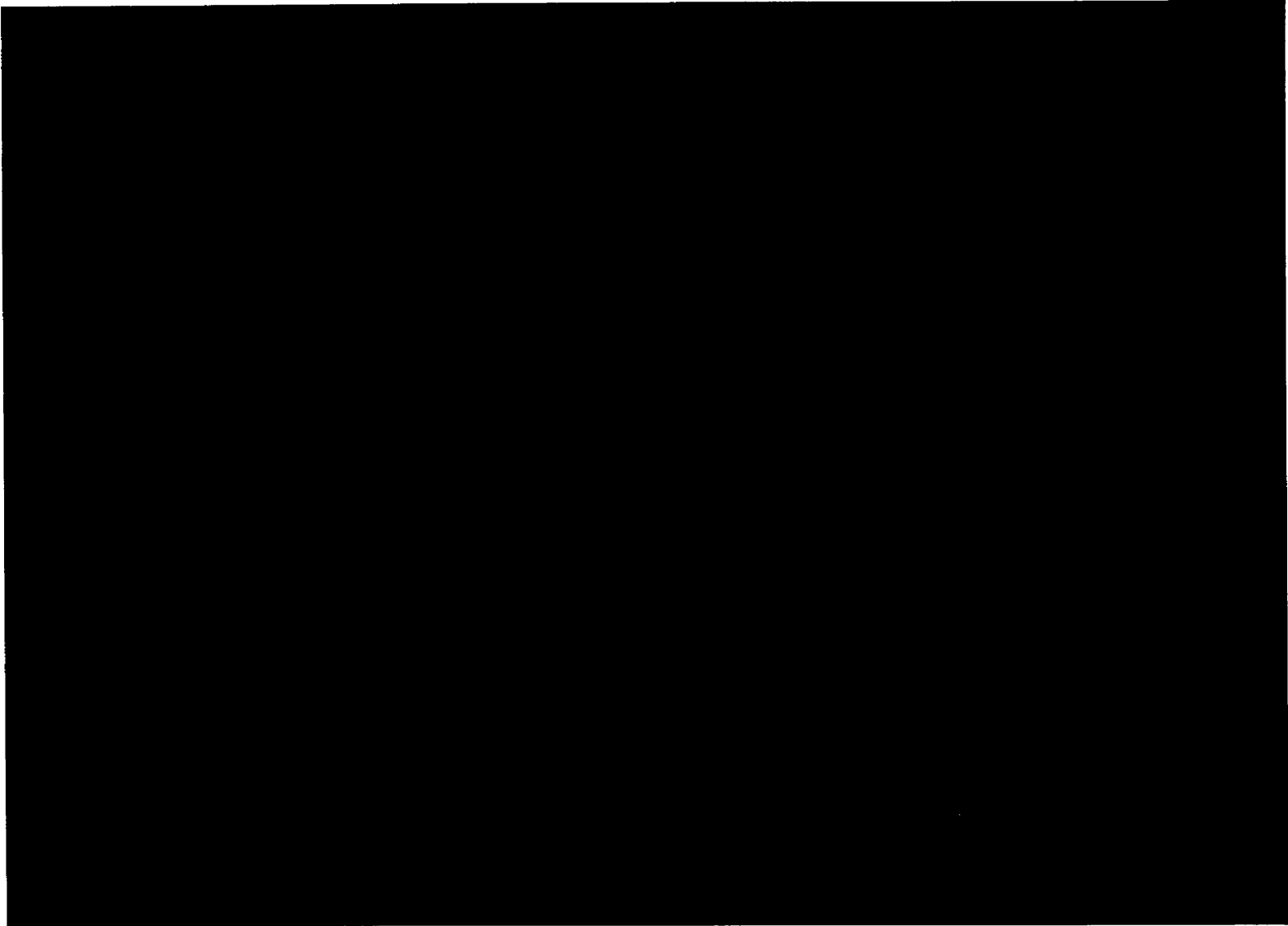




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FLORIDA POWER & LIGHT COMPANY  
FIVE FINANCIAL REPORT  
CASH VOUCHER SOURCE



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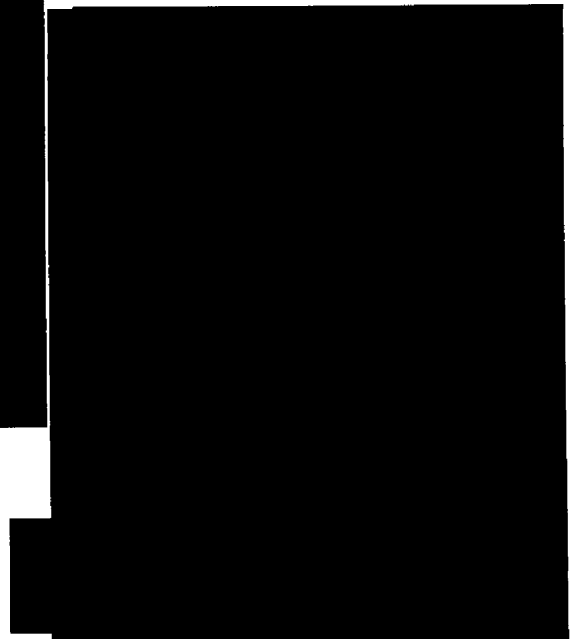
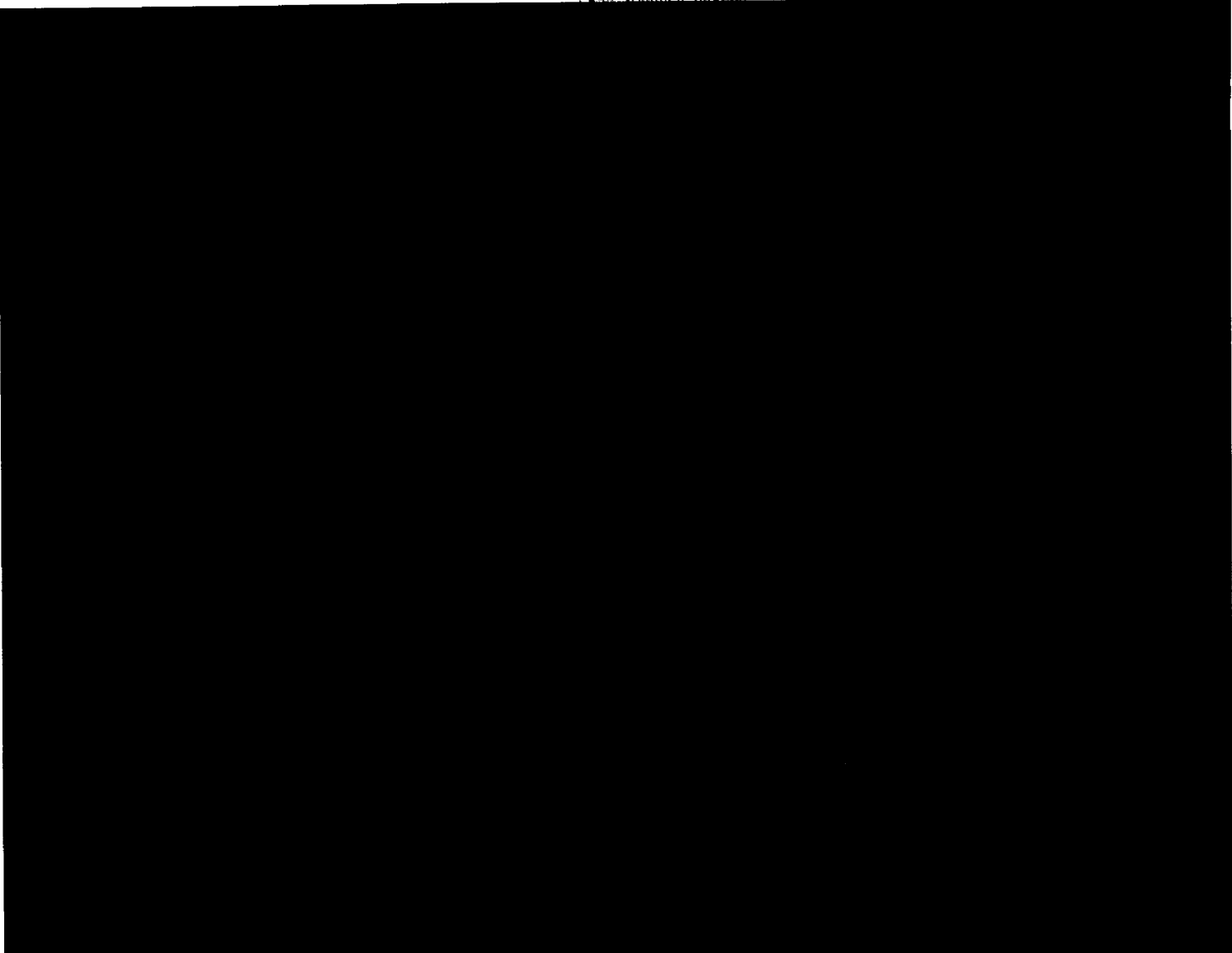




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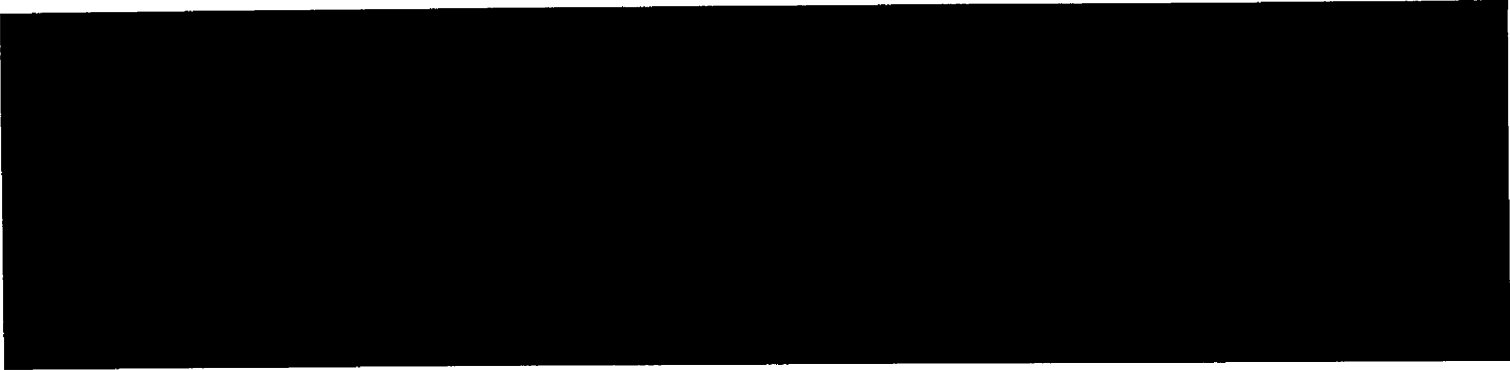
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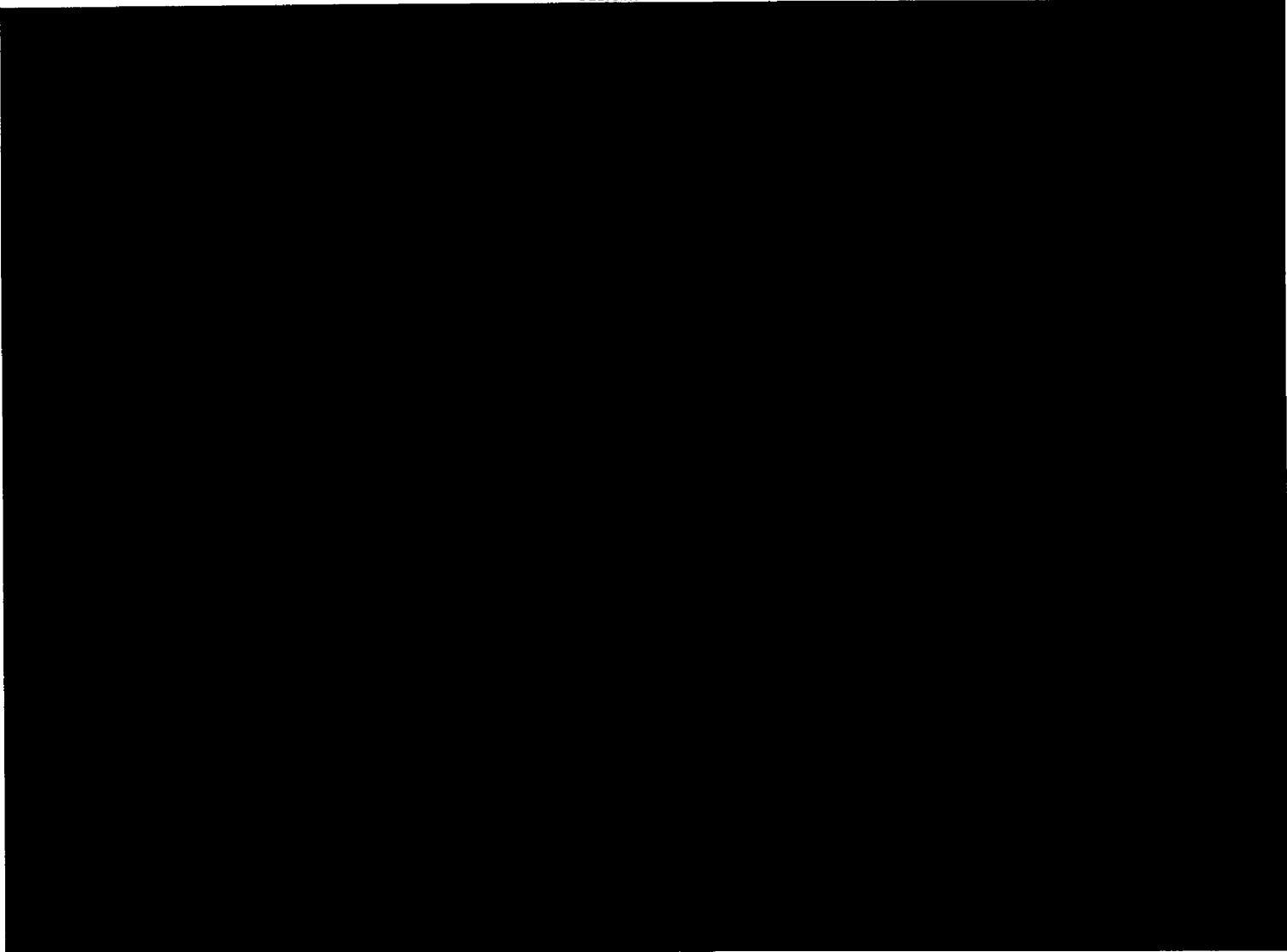
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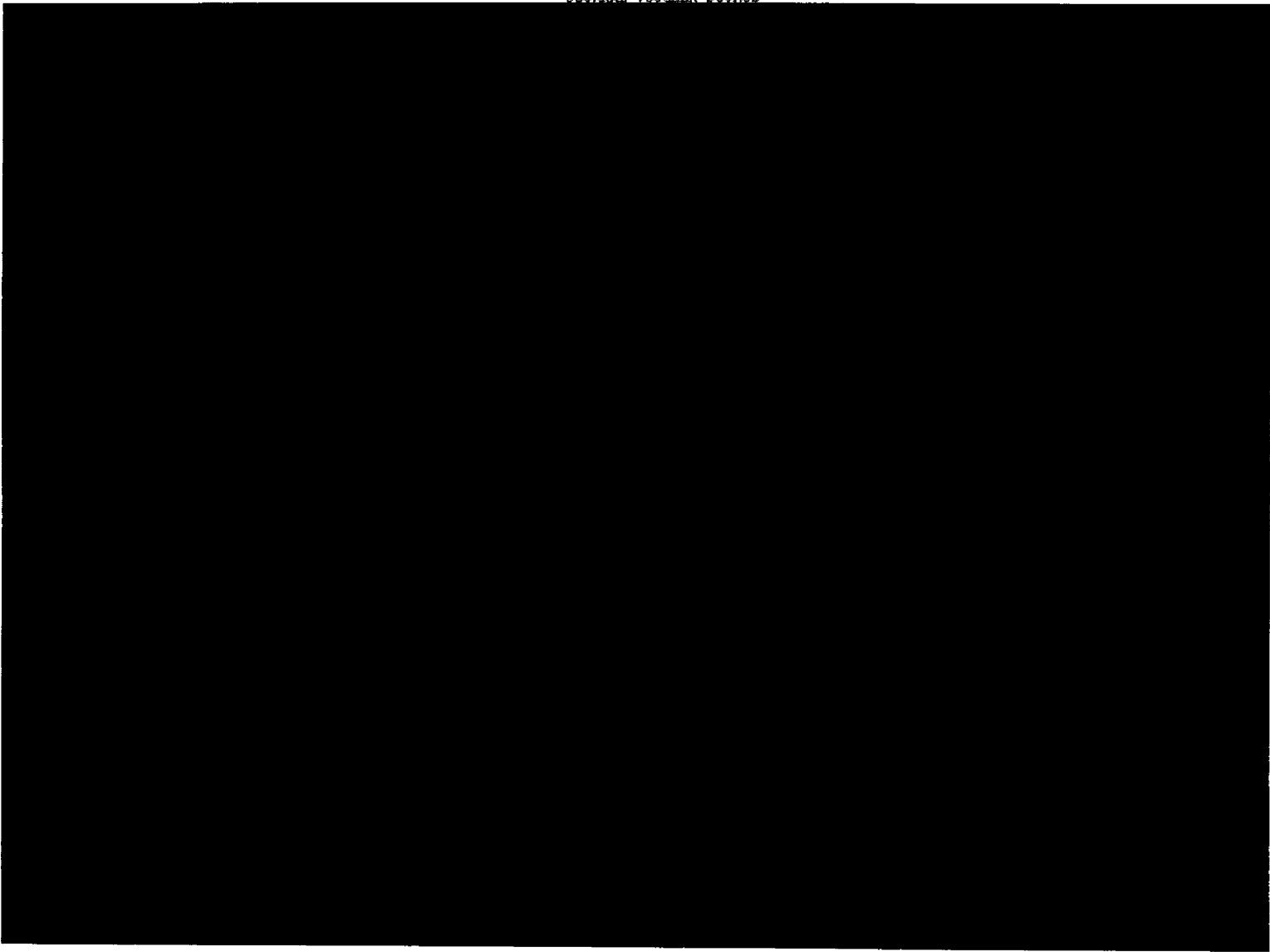
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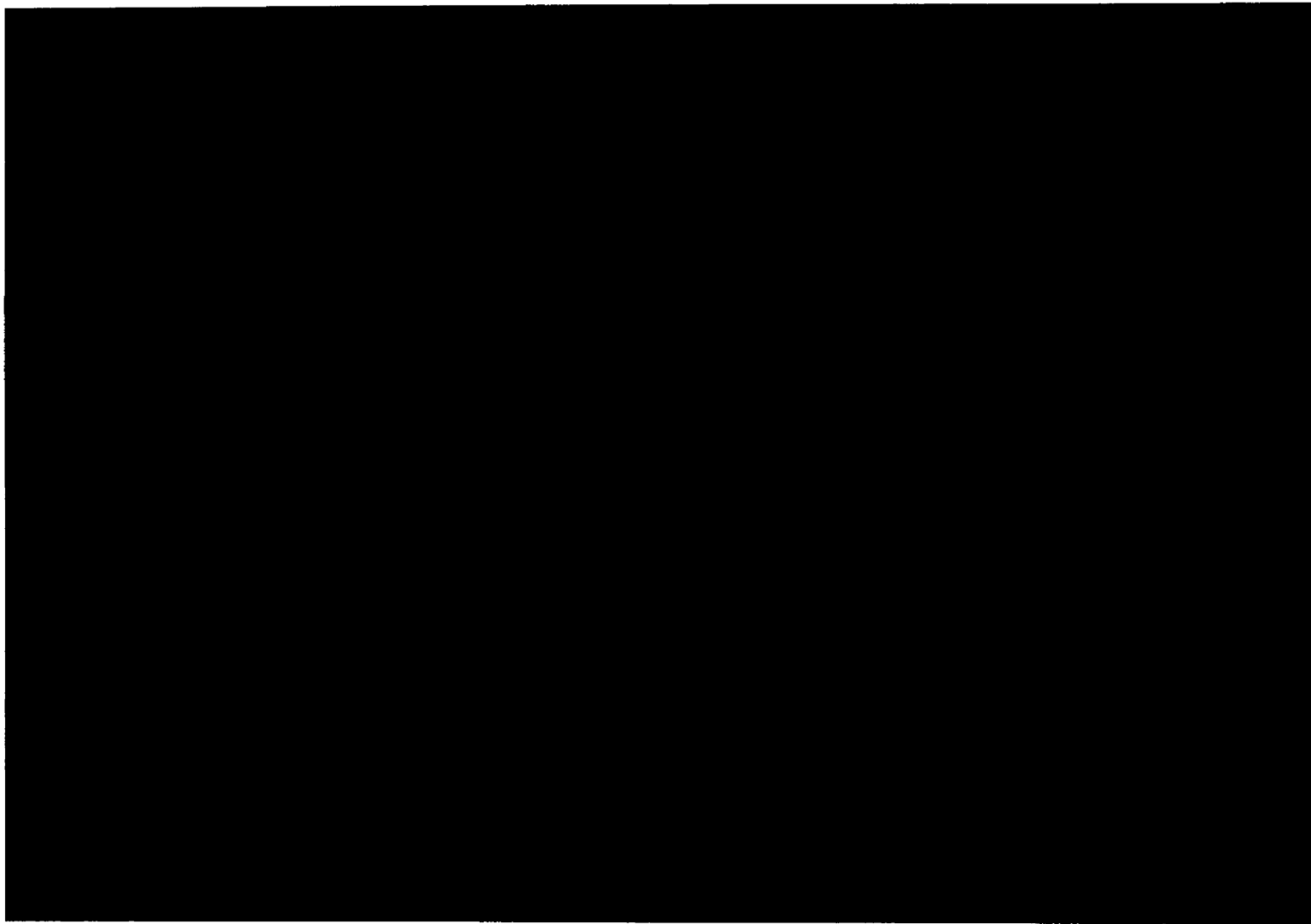
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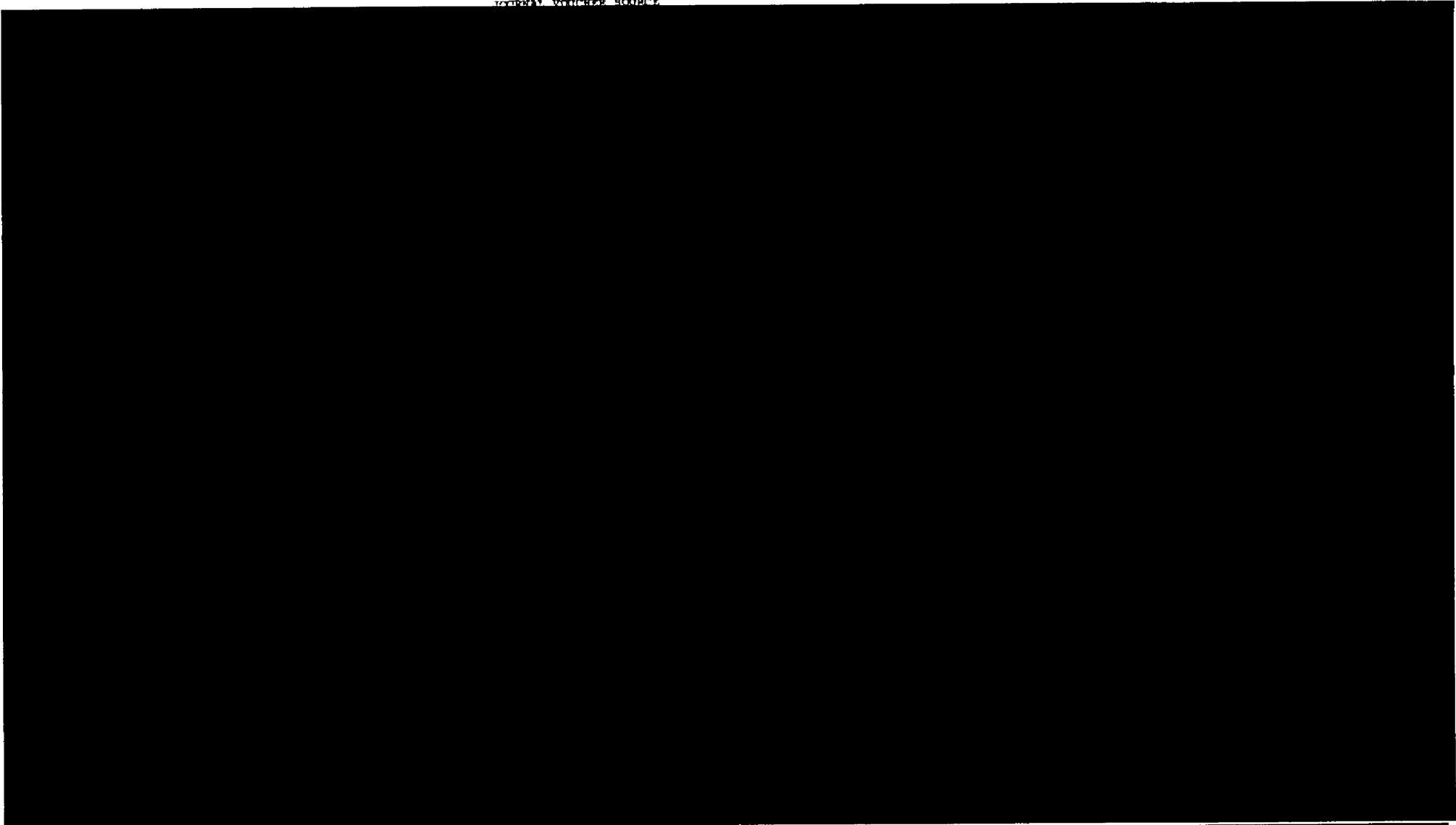
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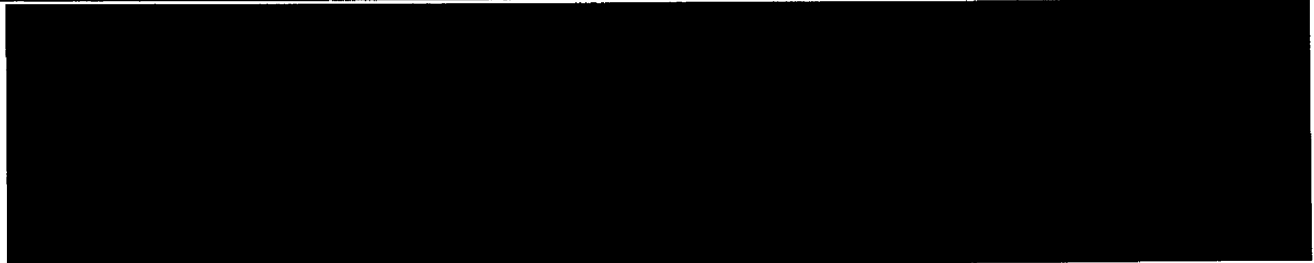
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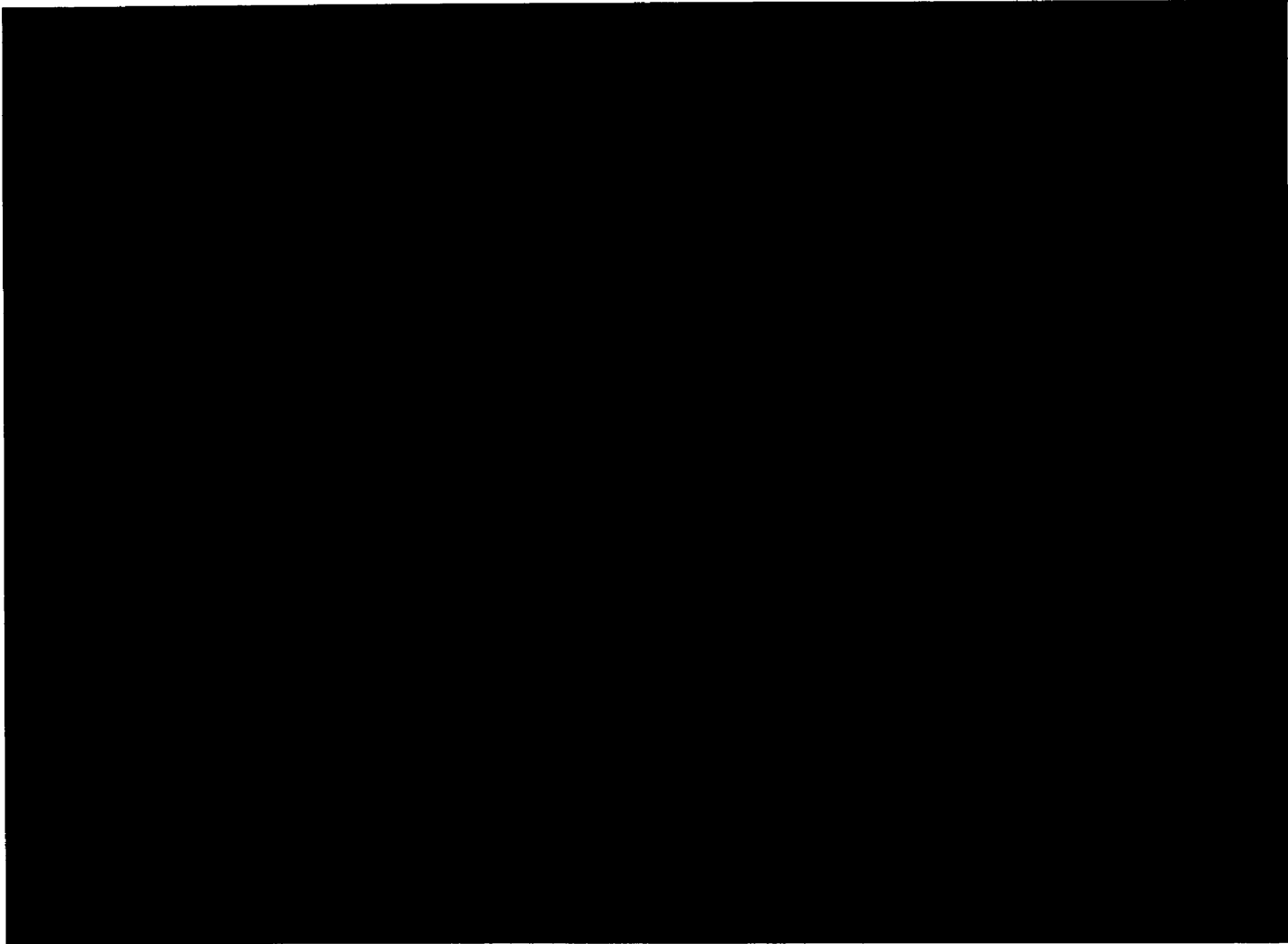


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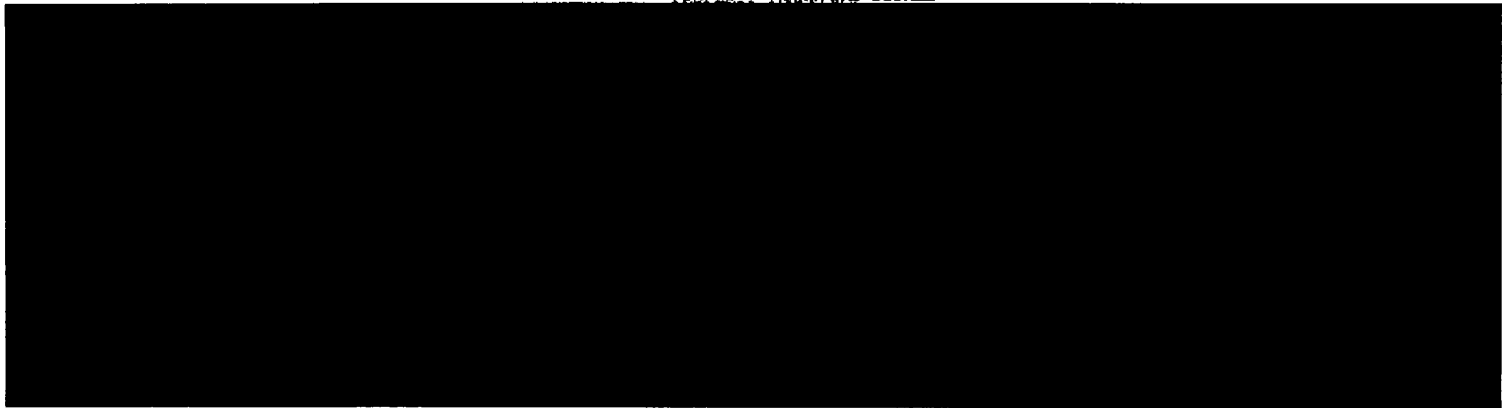
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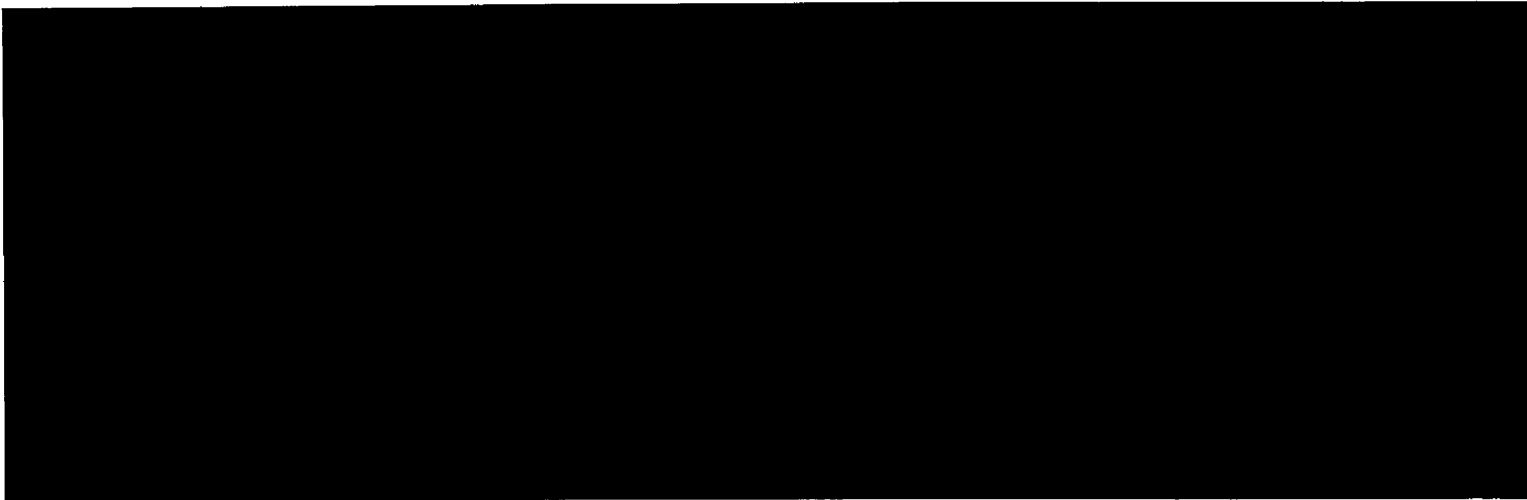
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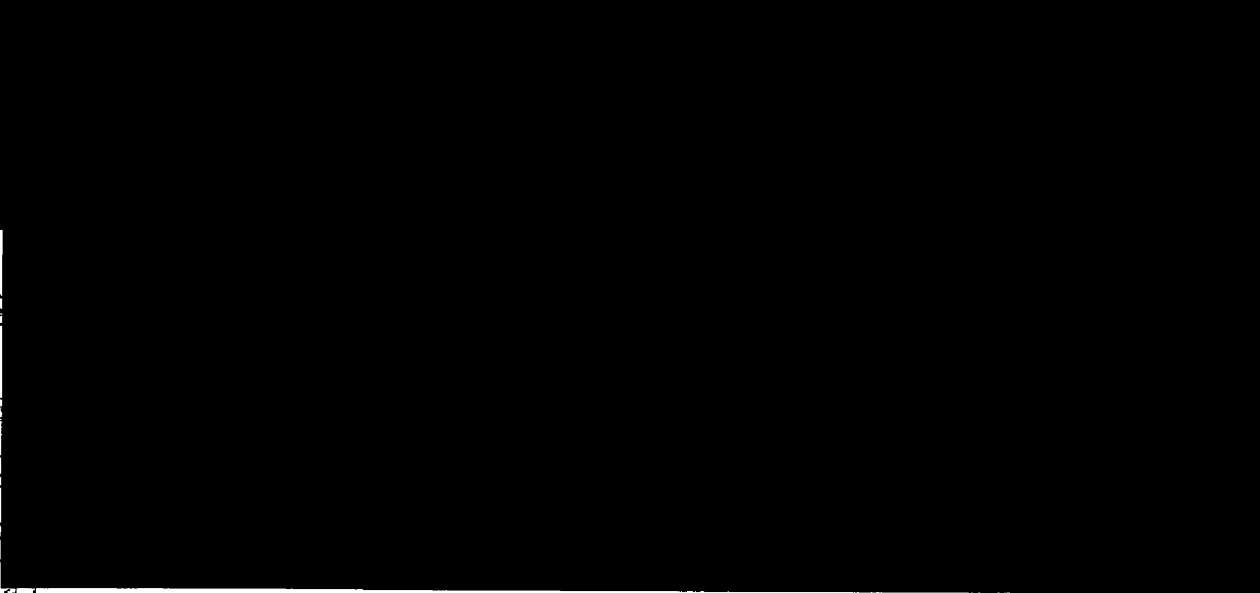
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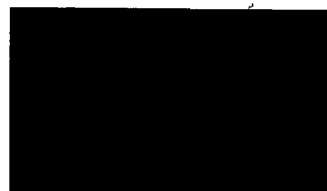


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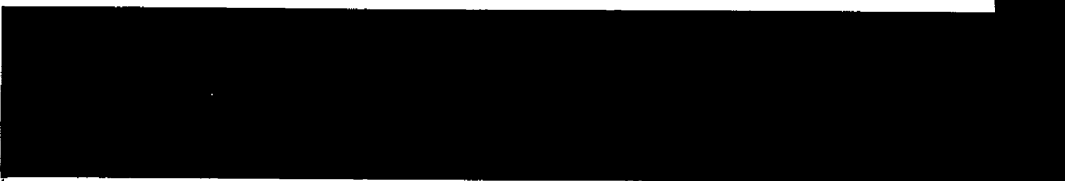
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<u>Gene Proctor</u> NAME	<u>11/20/07</u> DATE
JOB COMPLETE? Y/N <u>Y</u>	
ACCT. # _____	

*Gene Proctor 11/20/07*

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Delivery Date: 10/30/02

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*Fred Panzani Hilo*

Authorized Signature

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\*\*\* End of Purchase Order \*\*\*

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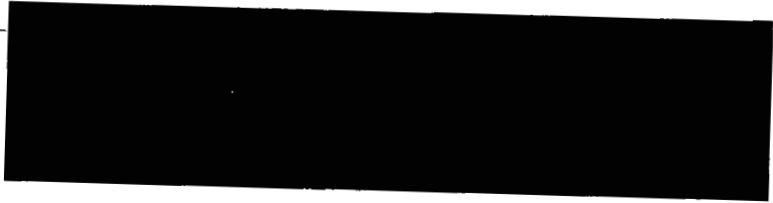
- 1 REFERENCE 8
- 2 Attachment G - Supplement

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1 B



CONFIDENTIAL

PAYABLE IN U.S. CURRENCY ONLY

1 c

FLORIDA POWER & LIGHT COMPANY 2  
TURKEY POINT NUCLEAR PLANT 3  
9760 SW 344th STREET 4  
FLORIDA CITY, FL 33035 5  
ATTN: INVOICING PROCESSING DEPT. 6

INVOICE NO. DOC TYPE INVOICE DATE CONTRACT NO. TERMS NET



DESCRIPTION

TOTAL 8



*Atty & P... 1/6/05*



PAID FOR PAYMENT	
<i>Steve Phelps</i>	<i>1/6/03</i>
	DATE
JOB COMPLETE? Y/N	<i>Y</i>
ACCT #	

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REMIT TO:

W.O.

AMOUNT



WIRE INSTRUCTIONS:  
BANKING ACCT NO.:  
TRANSIT ROUTING NO:



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CONFIDENTIAL

PAYABLE IN U.S. CURRENCY ONLY

1C

FLORIDA POWER & LIGHT COMPANY  
TURKEY POINT NUCLEAR PLANT  
9760 SW 344th STREET  
FLORIDA CITY, FL 33035  
ATTN: INVOICING PROCESSING DEPT.

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INVOICE NO. DOC TYPE INVOICE DATE CONTRACT NO. TERMS NET



DESCRIPTION

TOTAL

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*Steve C. [Signature]* 1/6/03

APPROVED FOR PAYMENT	
<i>Steve Phelps</i>	<i>1/6/03</i>
NAME	DATE
JOB COMPLETE? Y/N	<i>Y</i>
ACCT. #:	

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REMIT TO: W.O. AMOUNT



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WIRE INSTRUCTIONS:  
BANKING ACCT NO.:  
TRANSIT ROUTING N



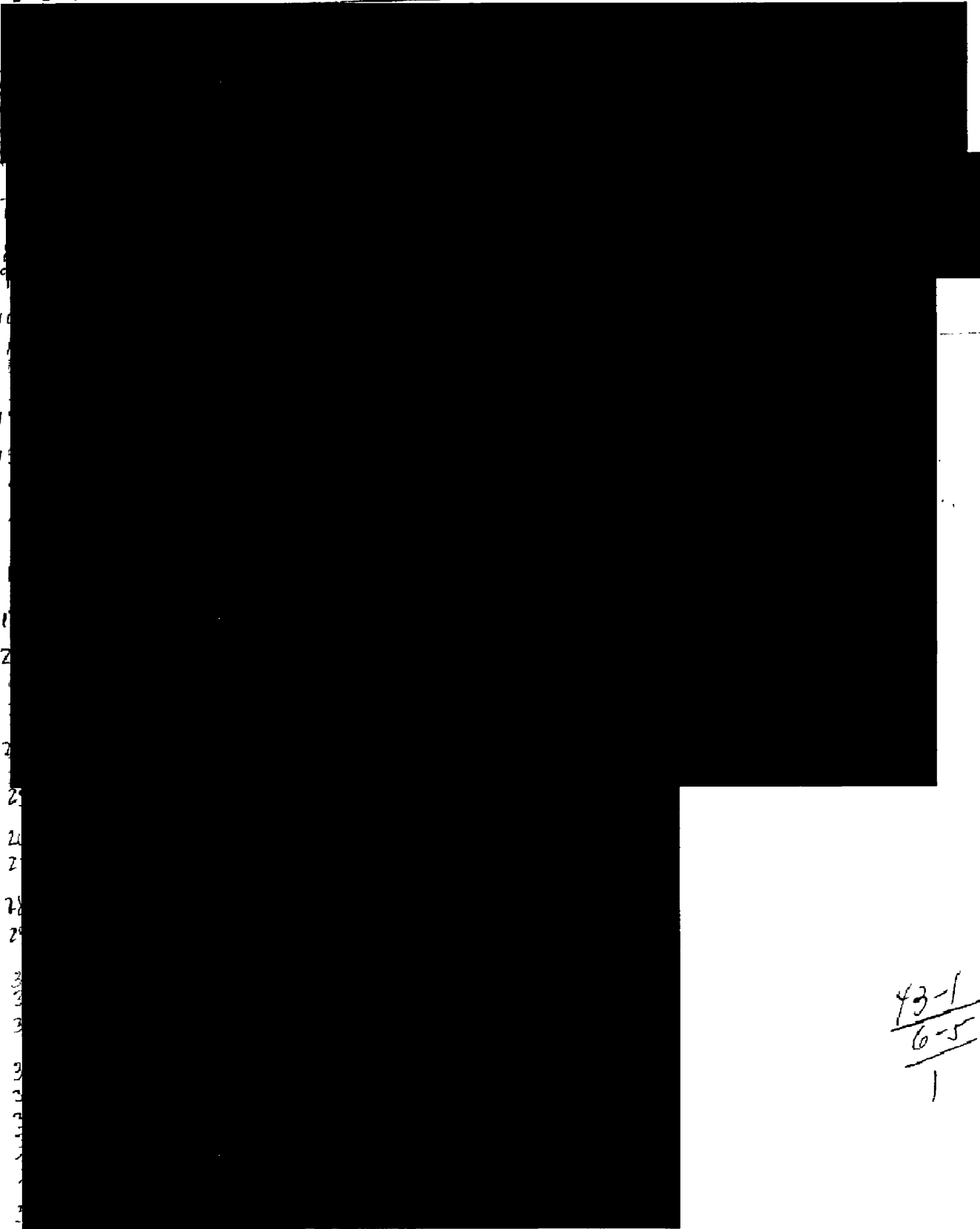
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CONFIDENTIAL

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7 ATTACHMENTS:

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PO Instructions

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Qty	Unit Price	Item Description	Extension

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Purchase Order : 00058939  
 Revision No. : 003  
 Blanket Release:

Page Number: 17

CONFIDENTIAL

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Standards and Procedures Text  
 \*\*(PC-4)\*\*



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Delivery Date: 12/31/02

Qty	UP	Item Description	Unit Price	Extension
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Qty	UP	Item Description	Unit Price	Extension
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Standards and Procedures Text  
 \*\*(PC-4)\*\*

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Delivery Date: 04/23/03

PO Previous Total :  
Revision Net Change:



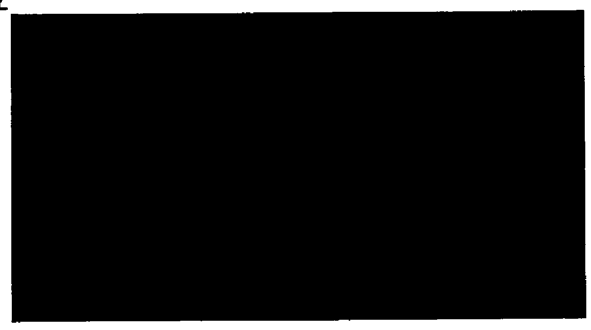
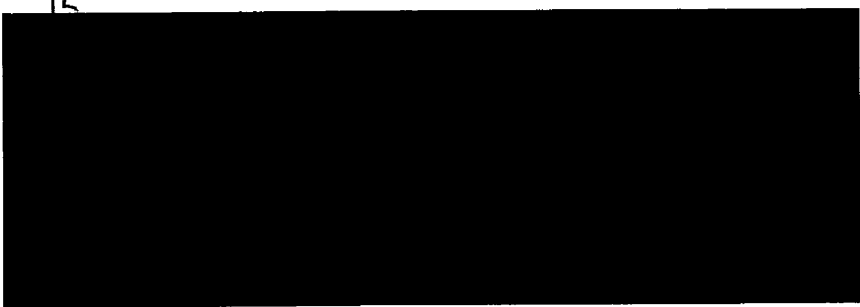
*Paul Gure* C.P.M. 10/25/02  
Authorized Signature



Order Not to Exceed:



\* \* \* End of Purchase Order



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1 Purchase Order : 00050939  
2 Revision No. : 006  
3 Blanket Release:

Page Number: 17

04/00/2003 11:30

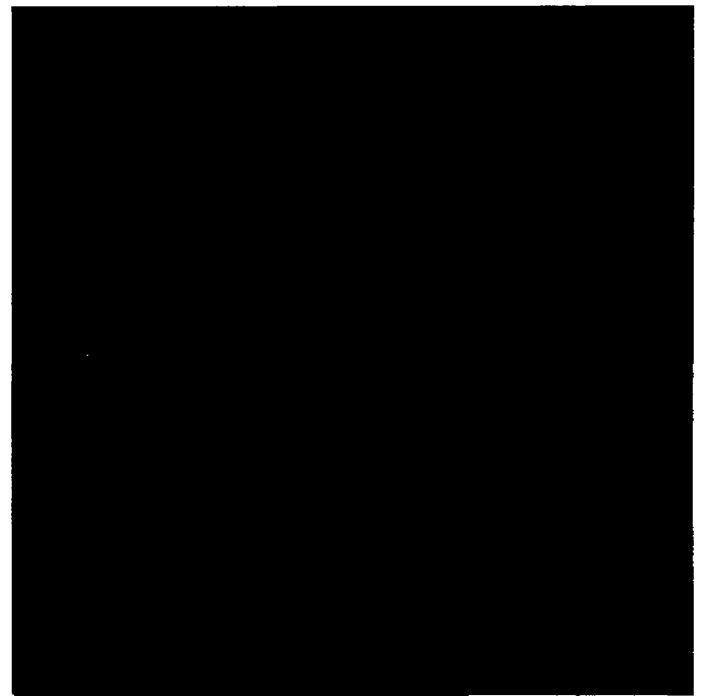
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PAGE 04

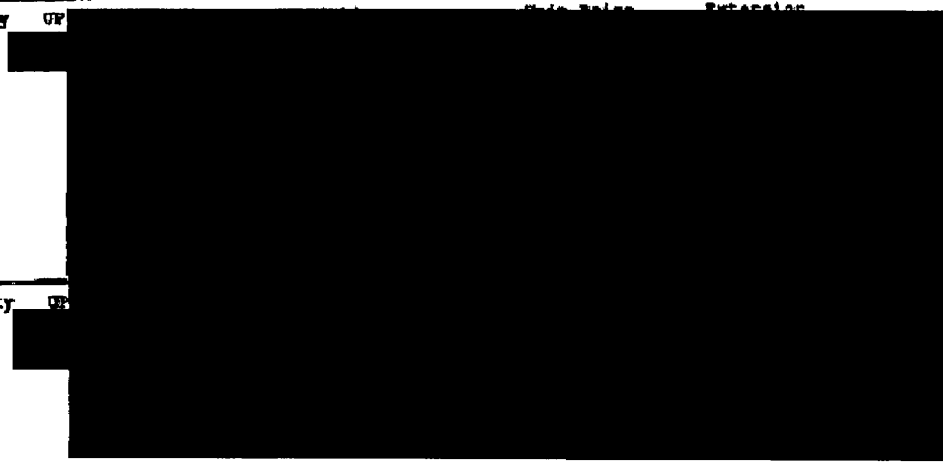
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8 Line Qty  
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Delivery Date: 12/31/02

16 Line Qty UP  
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Line Qty UP  
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10/12/02  
10/12/02

Purchase Order : 00058939  
Revision No. : 006  
Blanket Release:

Page Number: 18

04/09/2003 11:38 385-246-6578 BSY PTN

Line Qty Unit Price Extension

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[Redacted]

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Line Qty Unit Price Extension  
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Standards and Procedures text

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Page 2 of 2

**Response to Florida Public Service Commission  
Audit Request #18**

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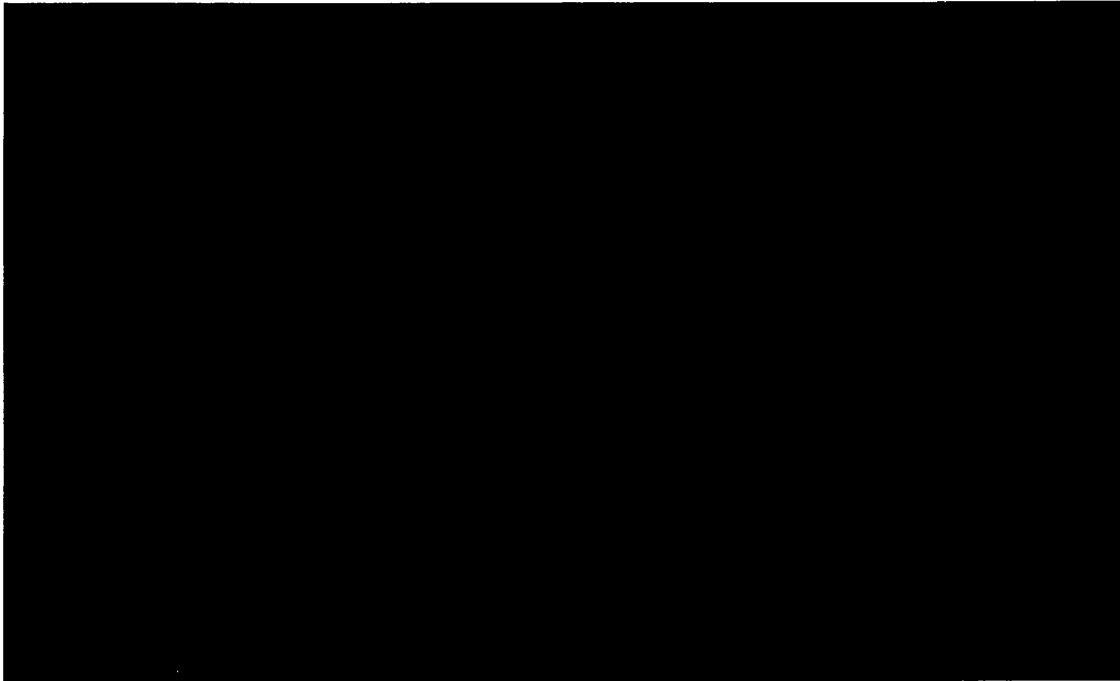
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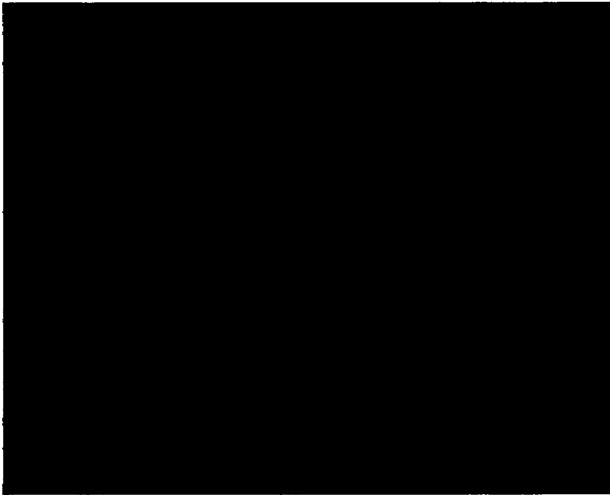
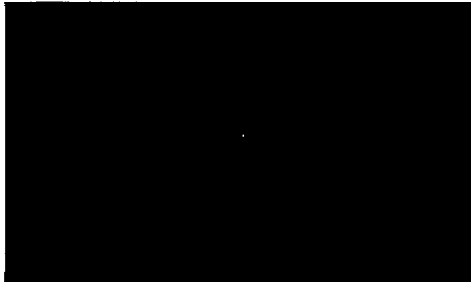
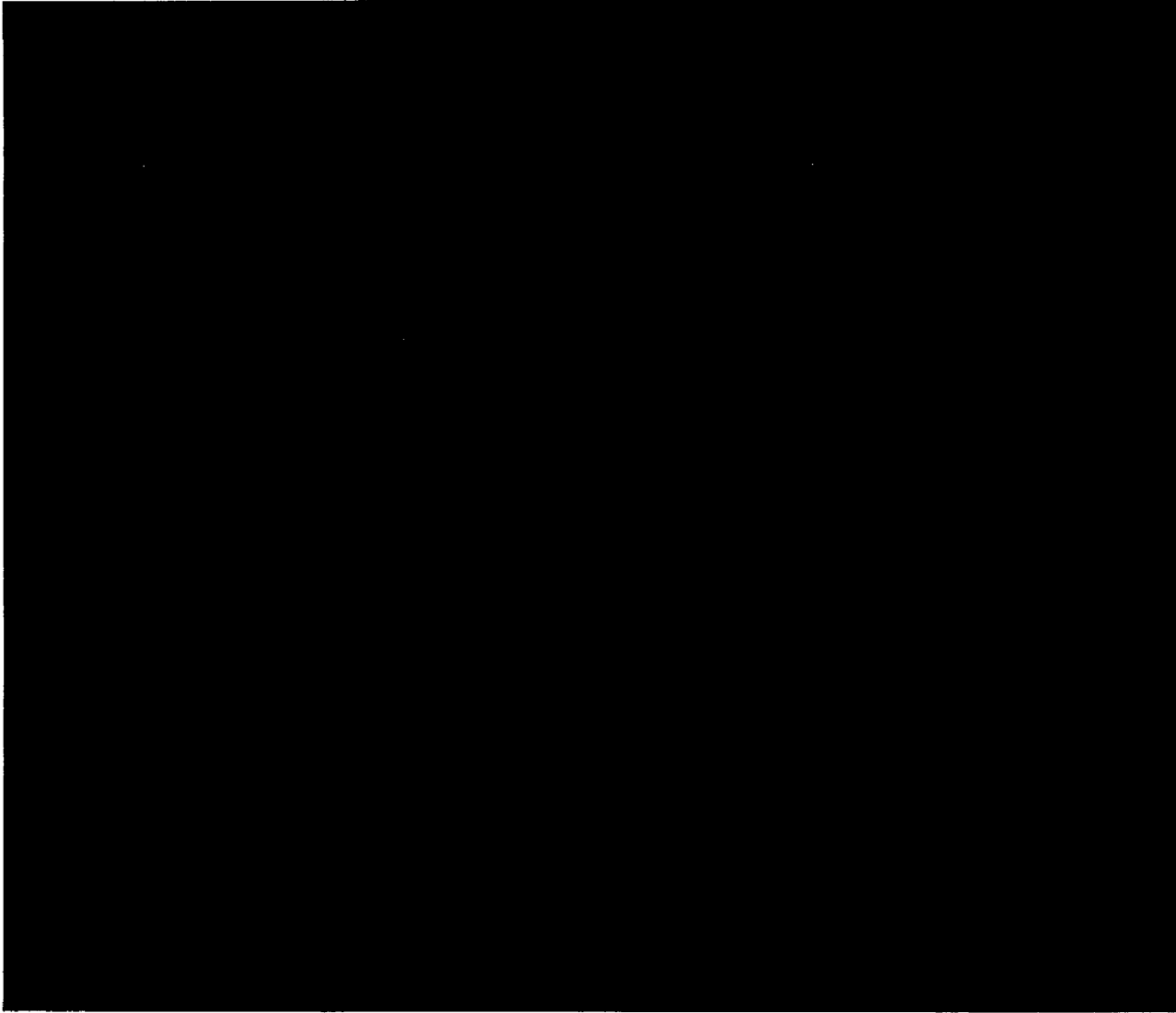
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

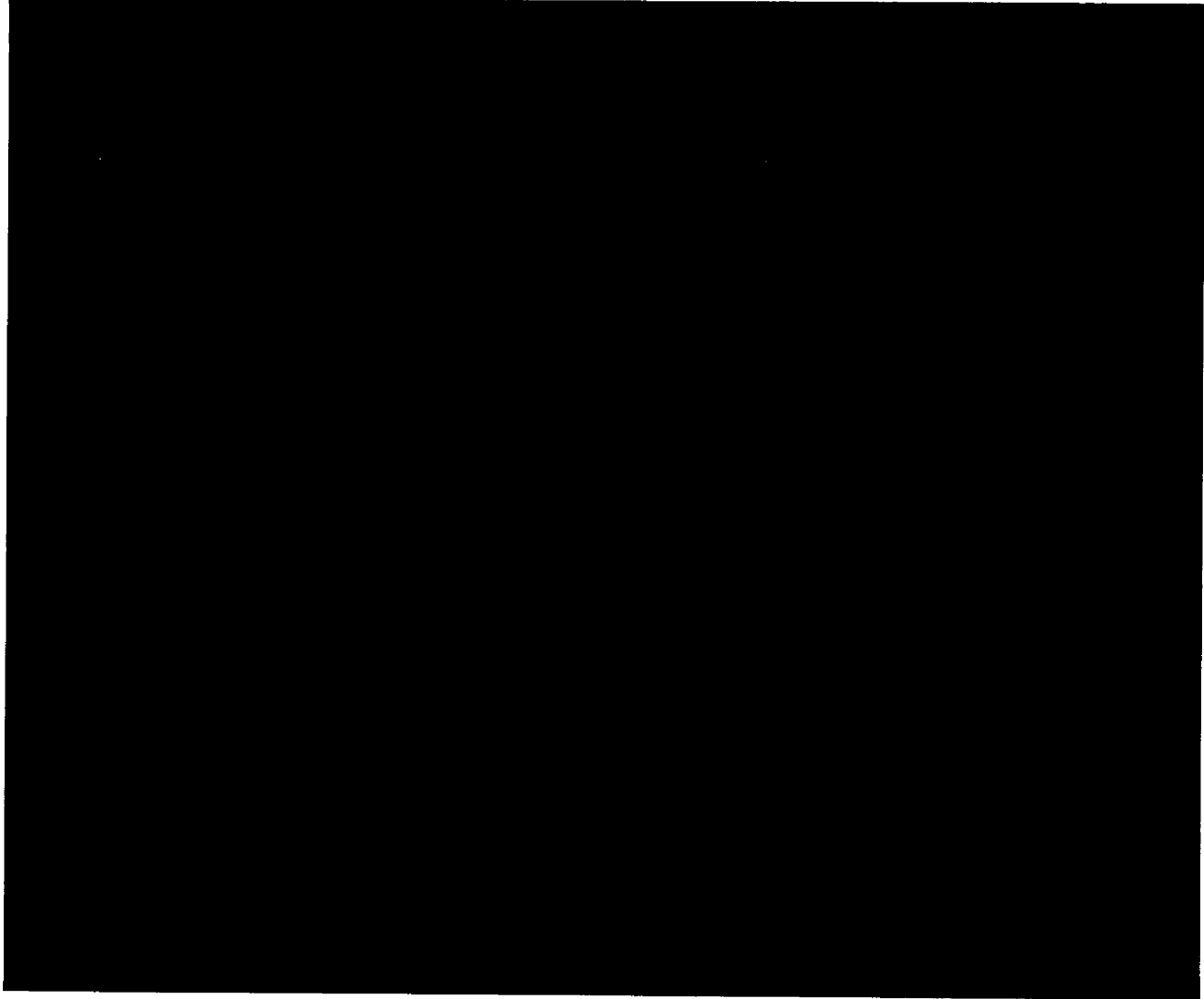
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 3

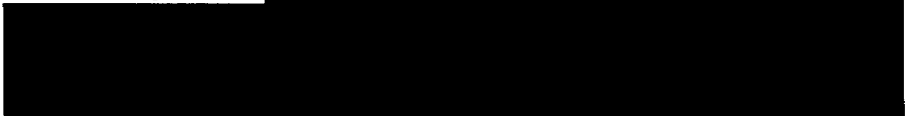
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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INVOICE	INVOICE		INVOICE	REF	REF	PLANT	PO	DELIVERYST

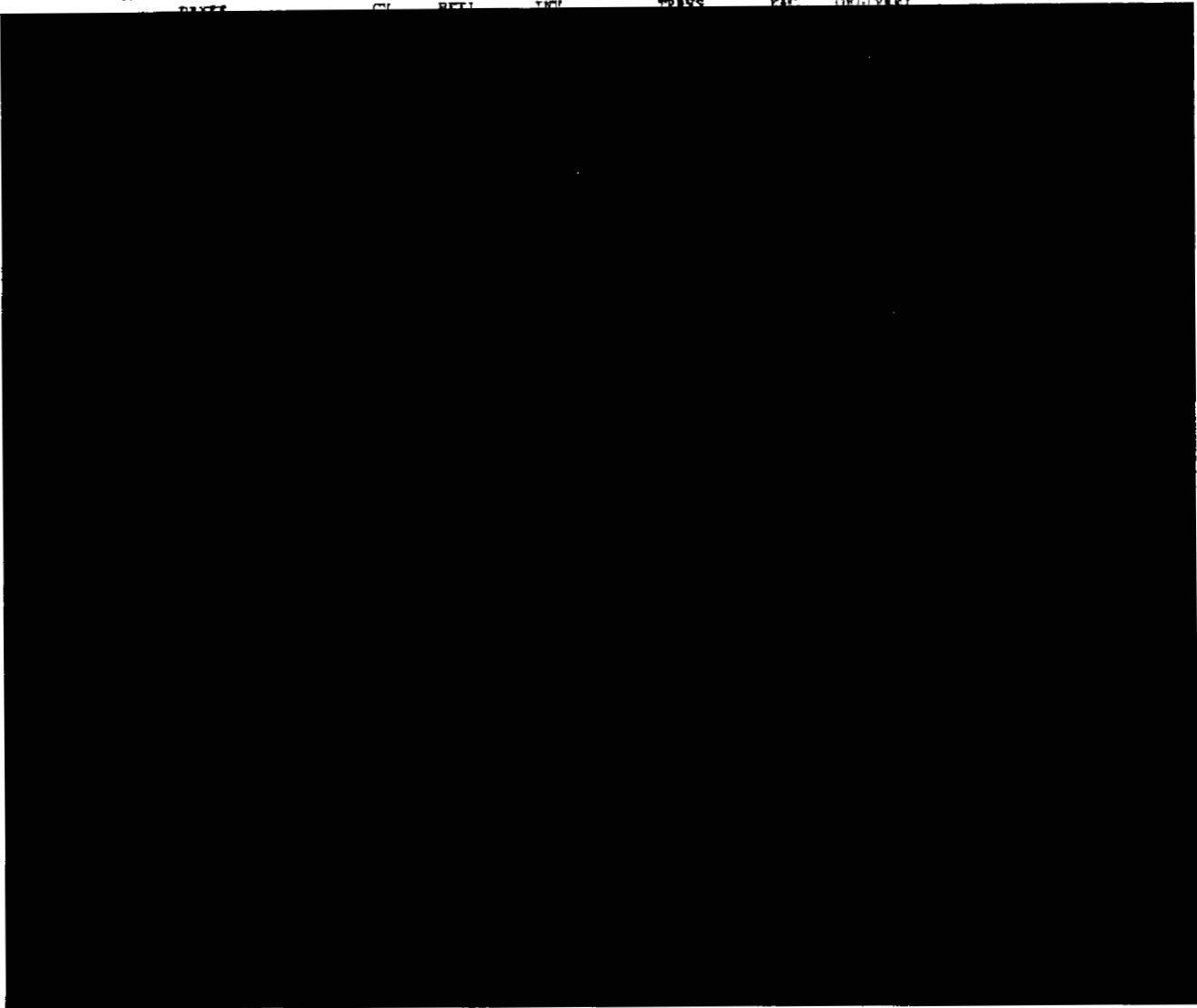


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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INVOICE	INVOICE	INVOICE	REF	REF	REF	PLANT	PO	DELIVERYST
DATE	CL	REF	INT	TRANS	EAC	DELIVERY		



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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
INVOICE			INVOICE	REF	REF	REF	PLANT	PO
PAYEE			CV	REEL	INV.	TRANS	EAC	DELIVERY



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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

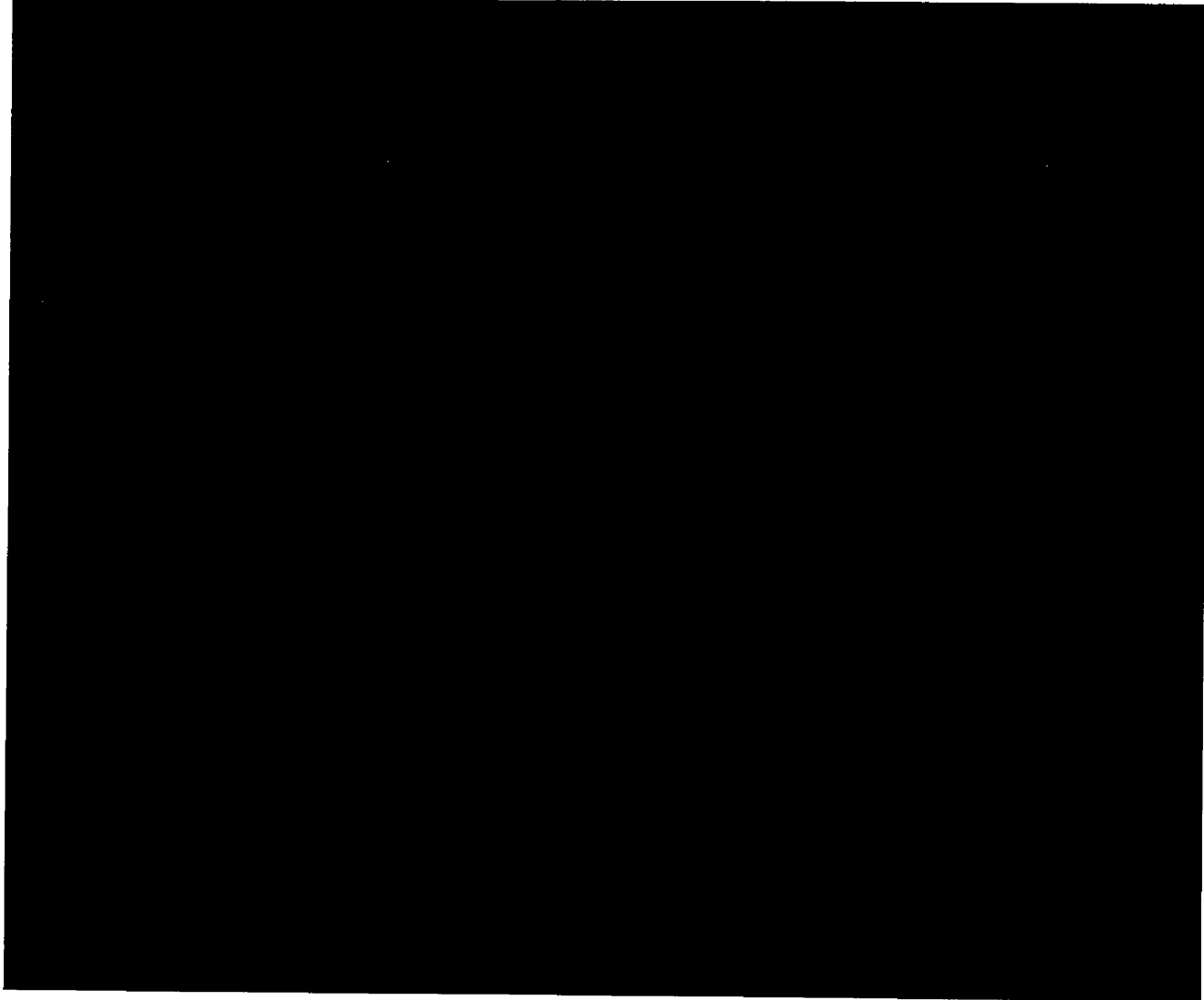
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

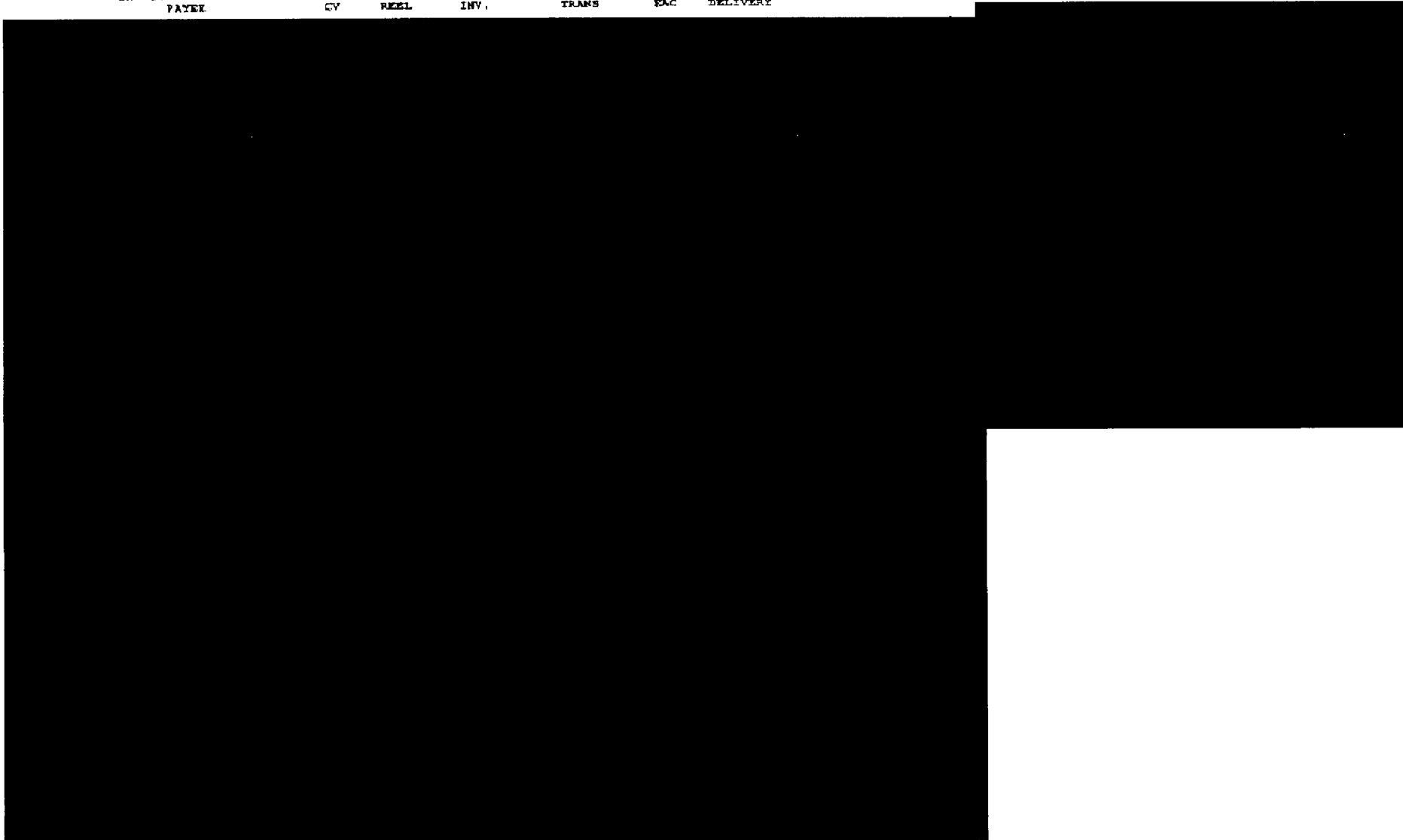
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FLORIDA POWER AND LIGHT COMPANY  
RAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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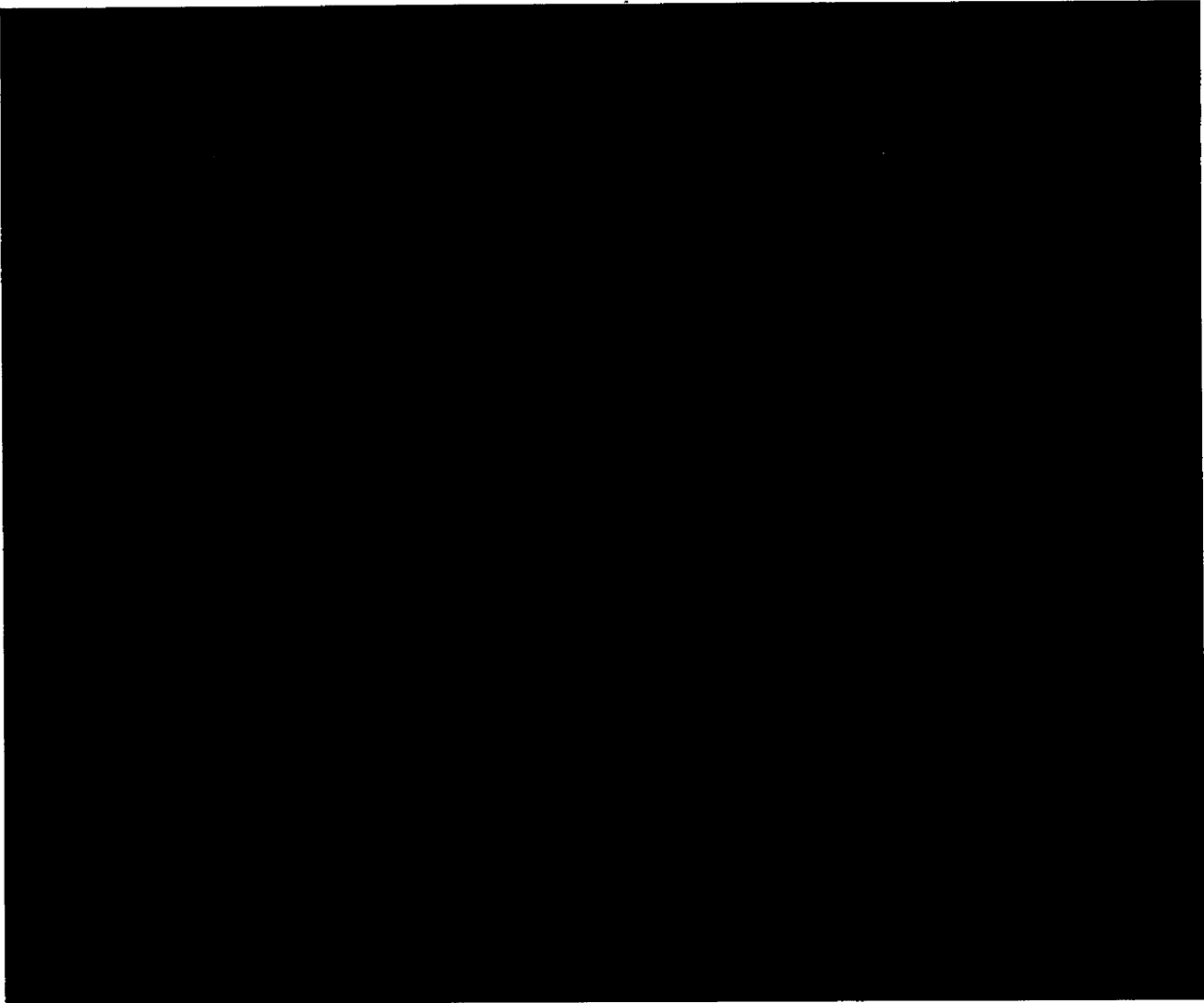


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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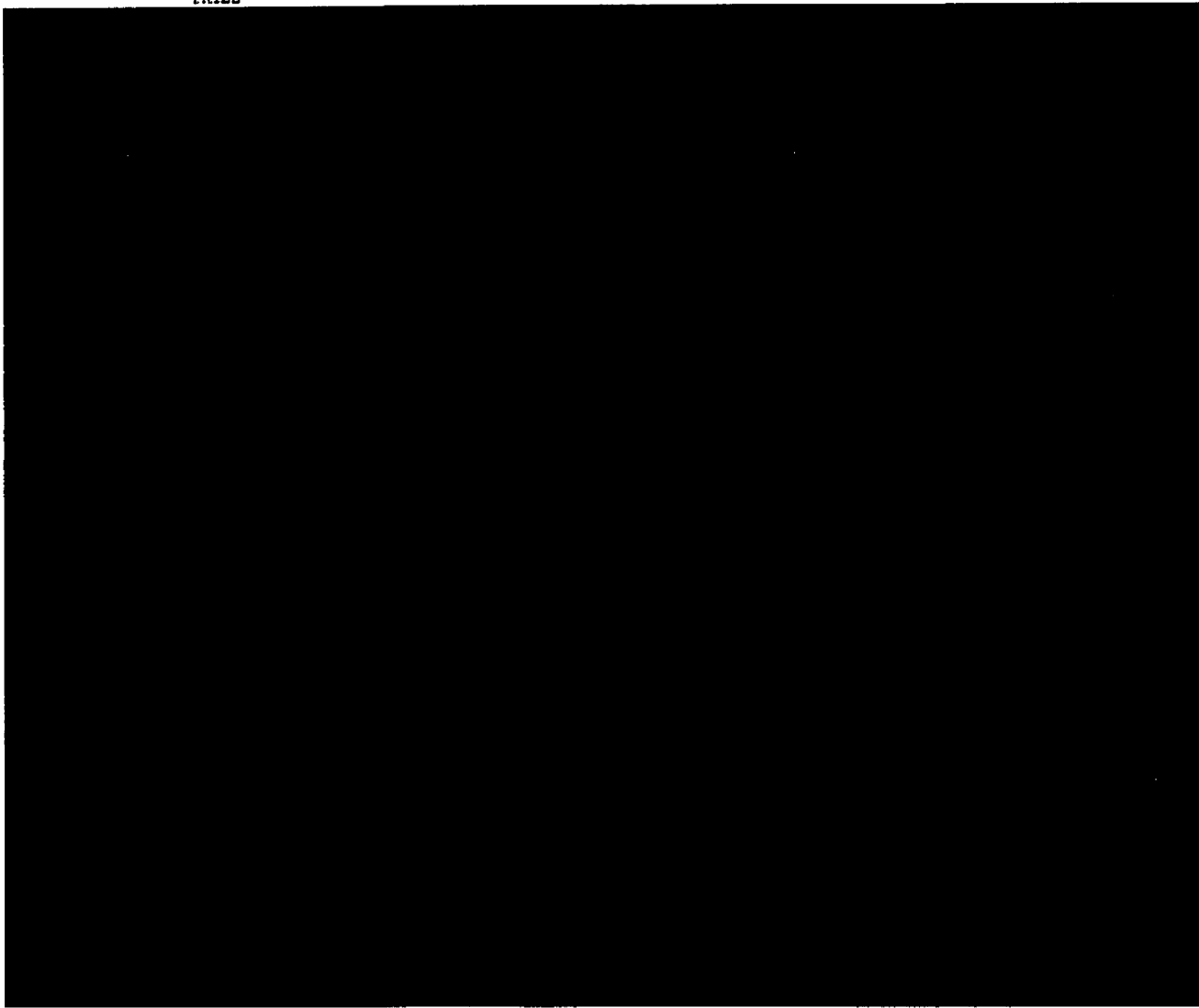


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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	PAYEE		CV	REEL	INV.	TRANS	EAC	DELIVERY



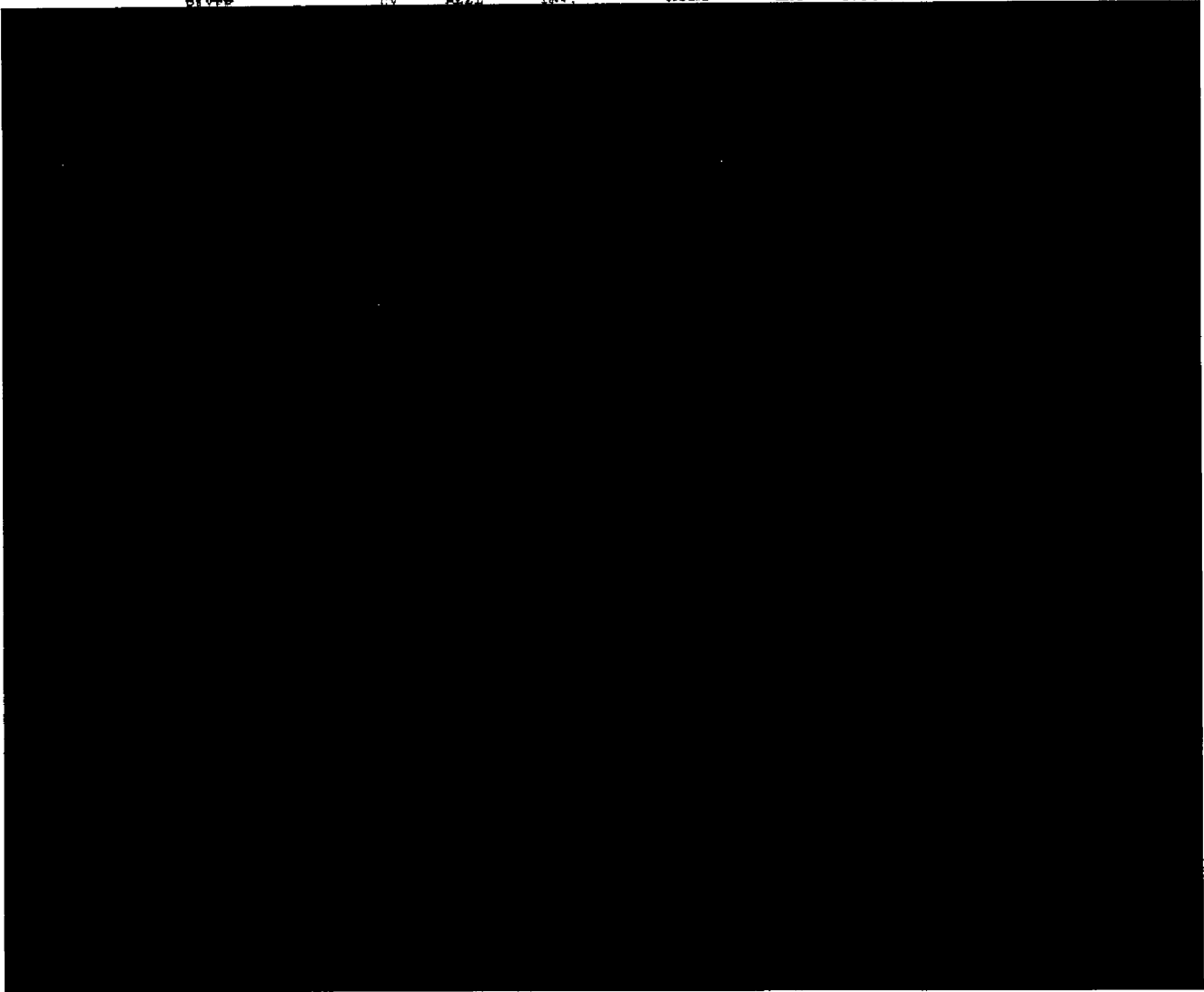
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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INVOICE	INVOICE	REF	REF	REF	PLANT	FO	DELIVERYST	
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

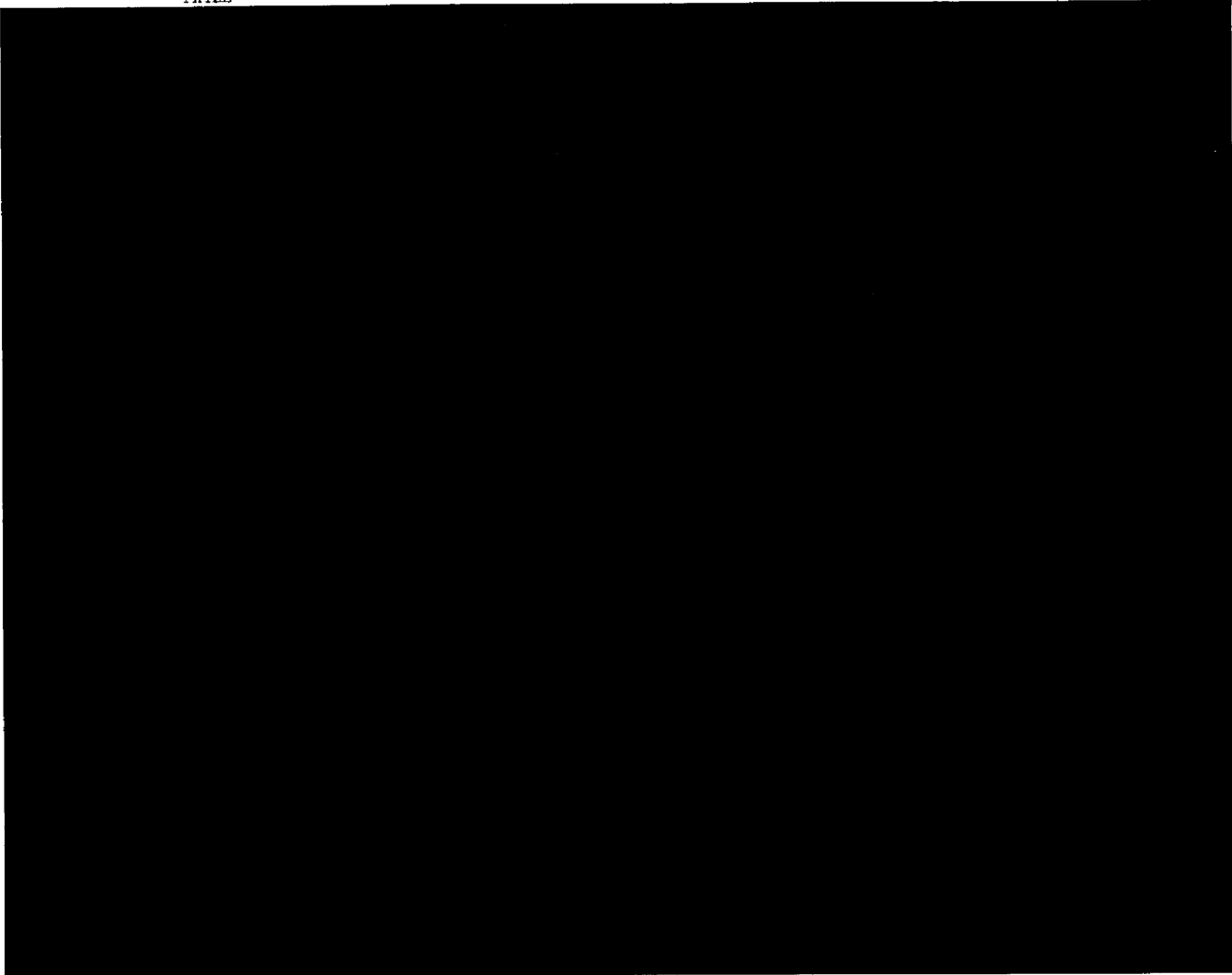
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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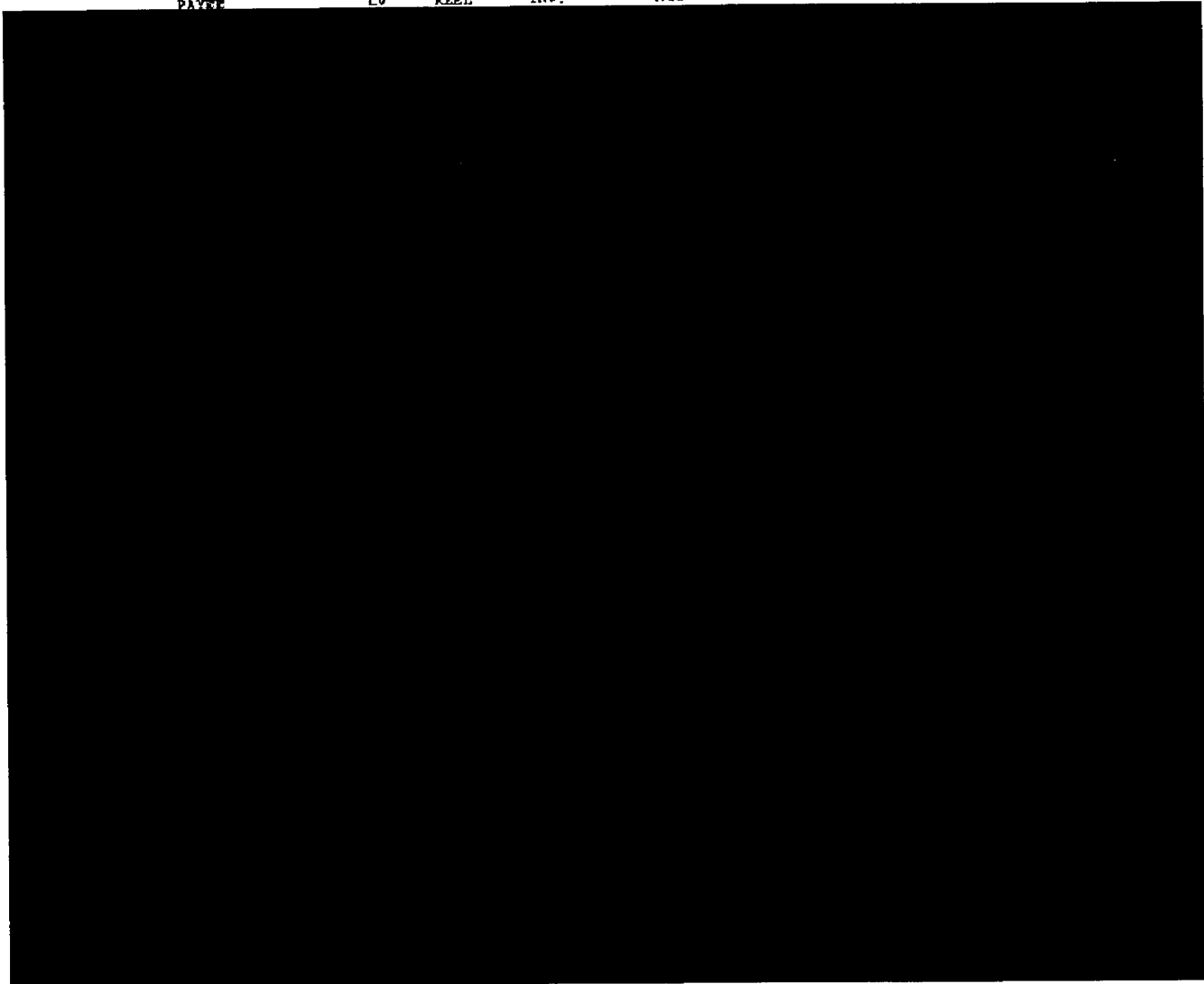


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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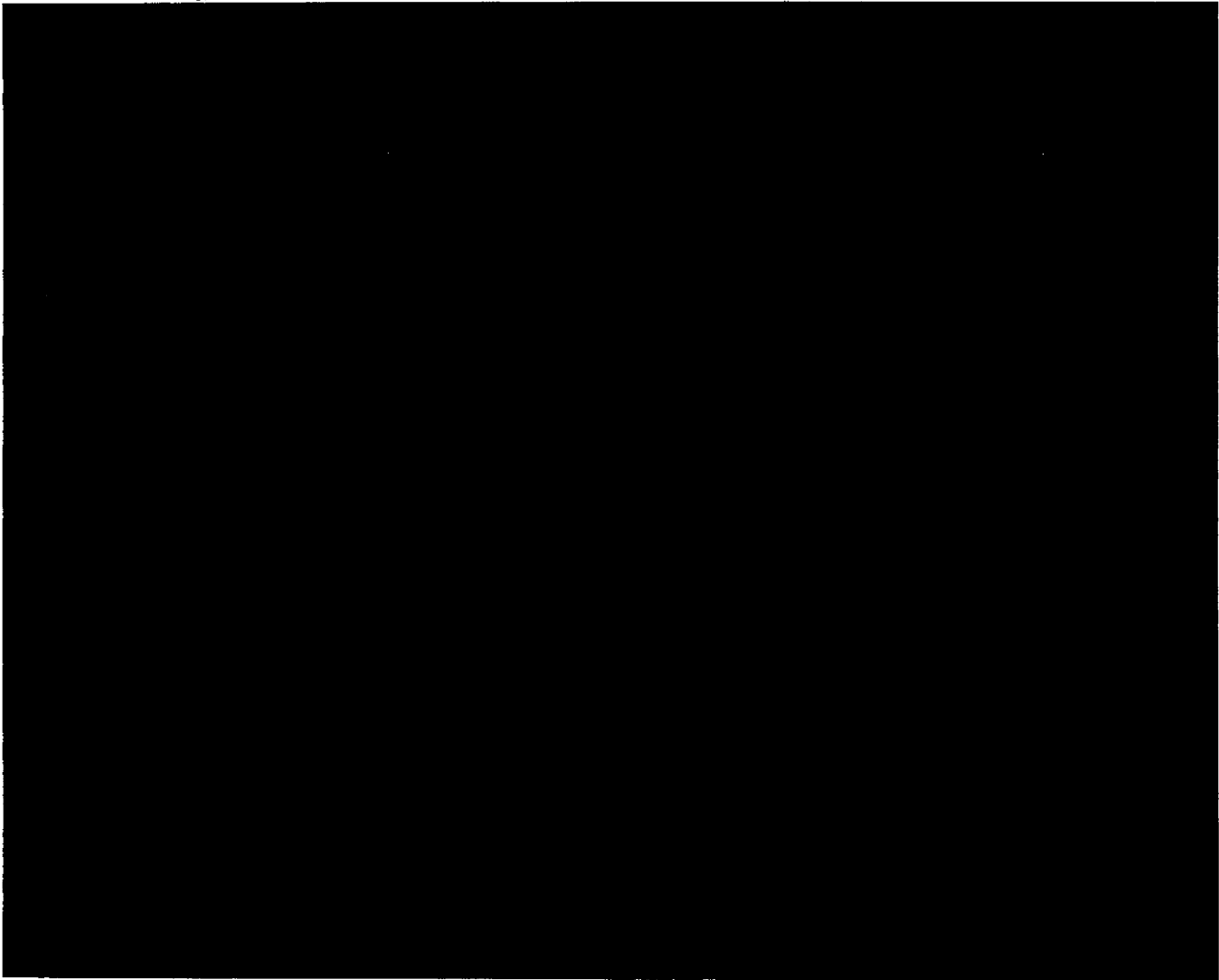
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 16

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
INVOICE	INVOICE	REF	REF	REF	PLANT	PO	DELIVERYST	
PAGE	CV	REEL	INV.	TRANS	EAC	DELIVERY		

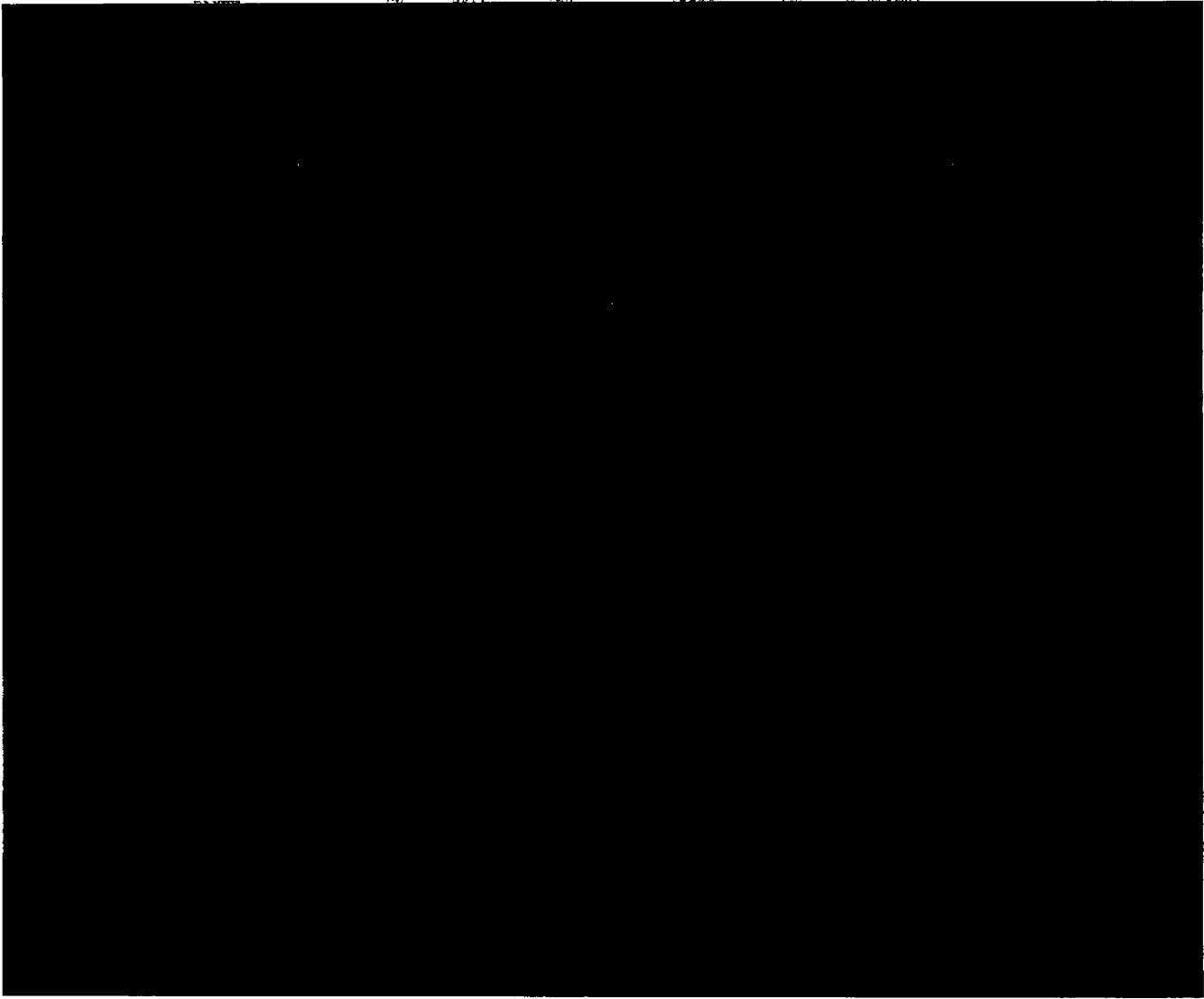


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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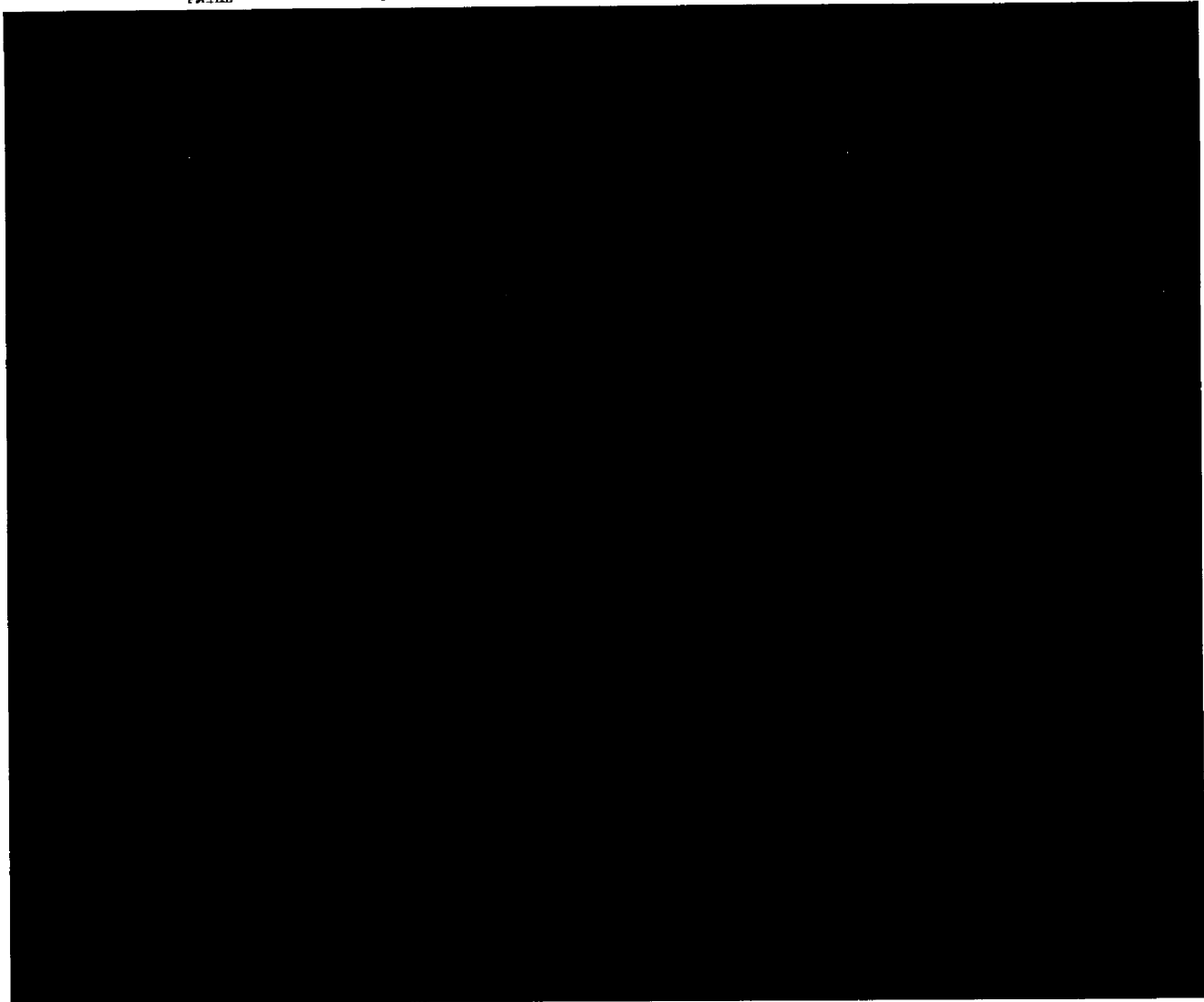


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 18

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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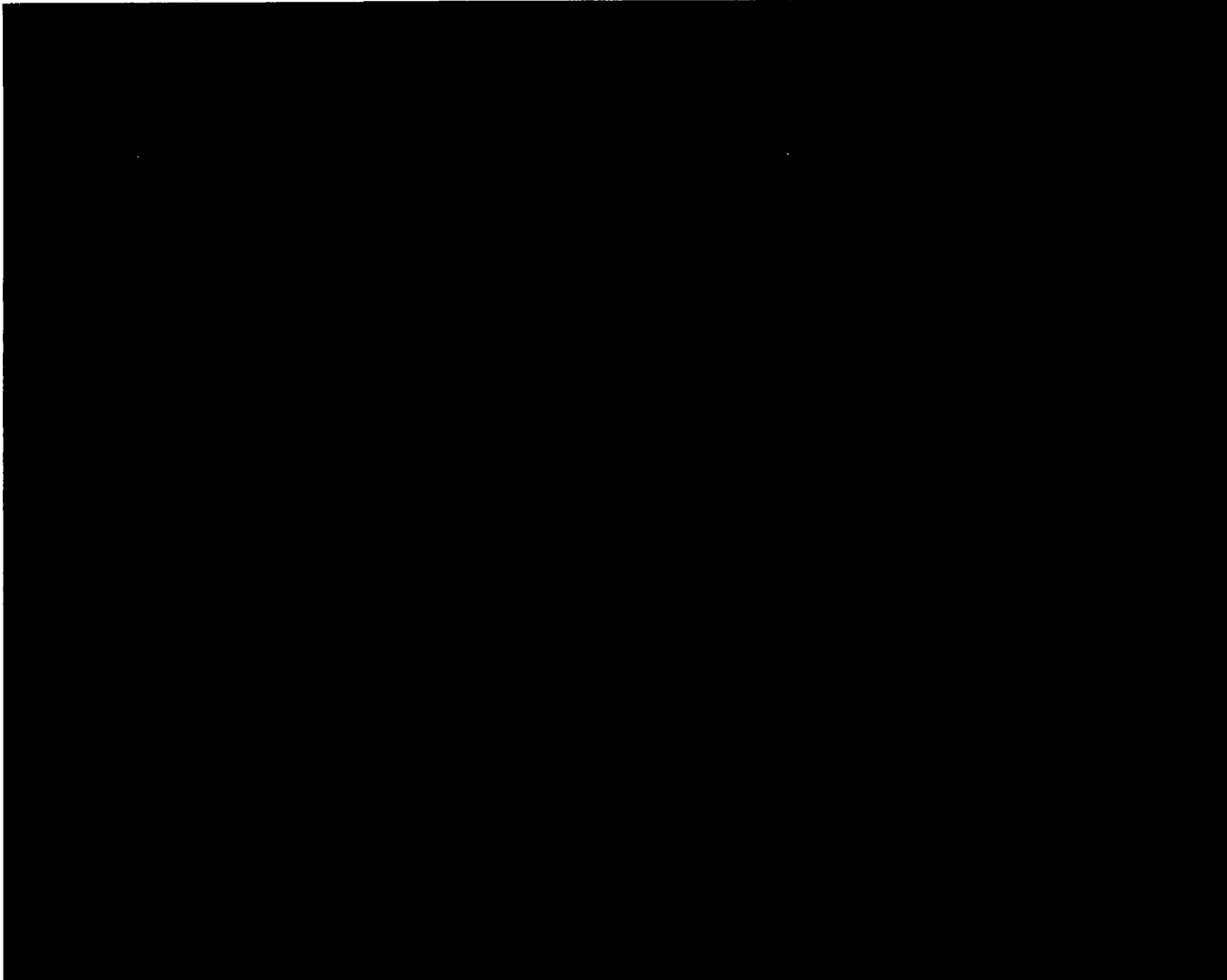


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

PAGE 29

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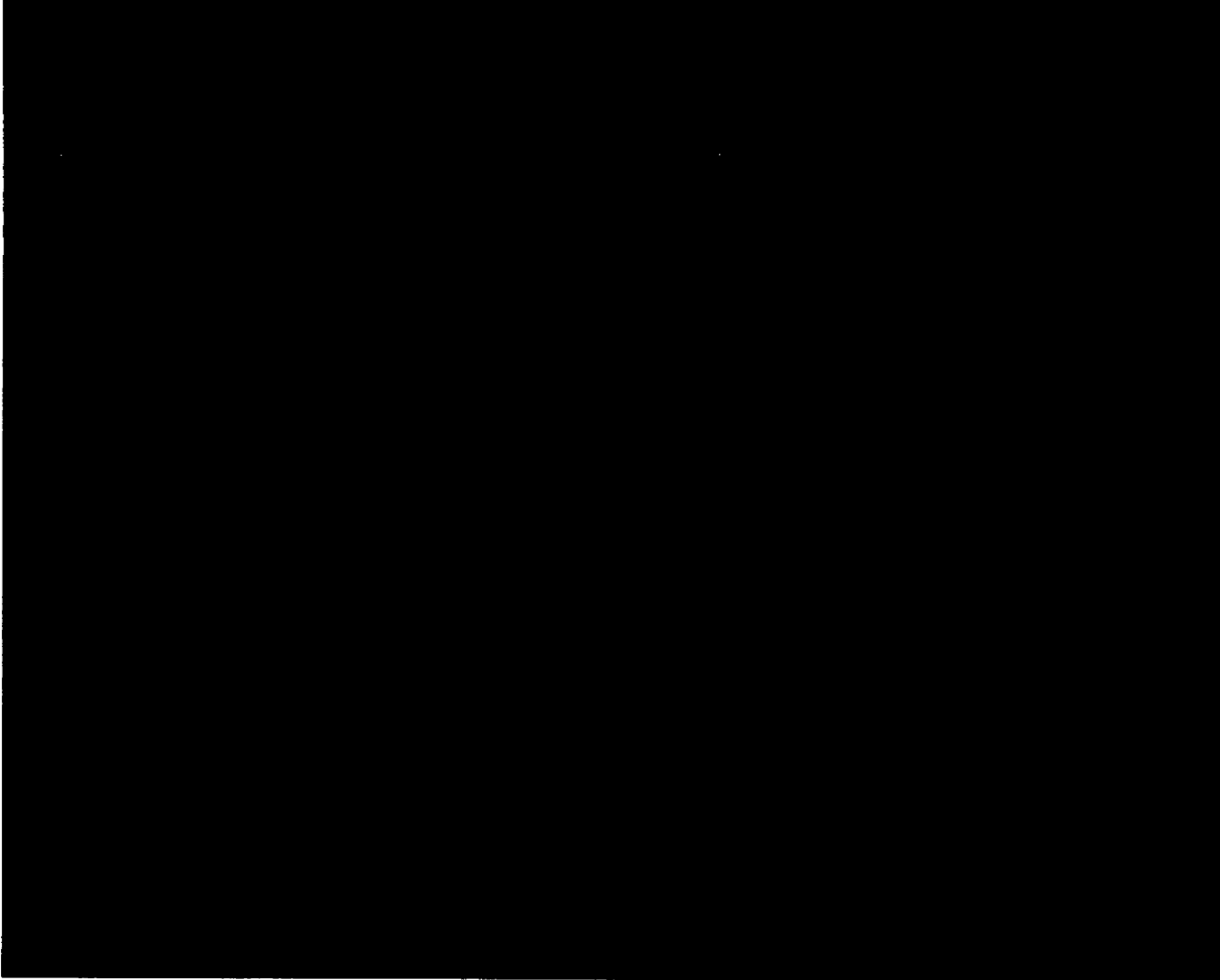
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

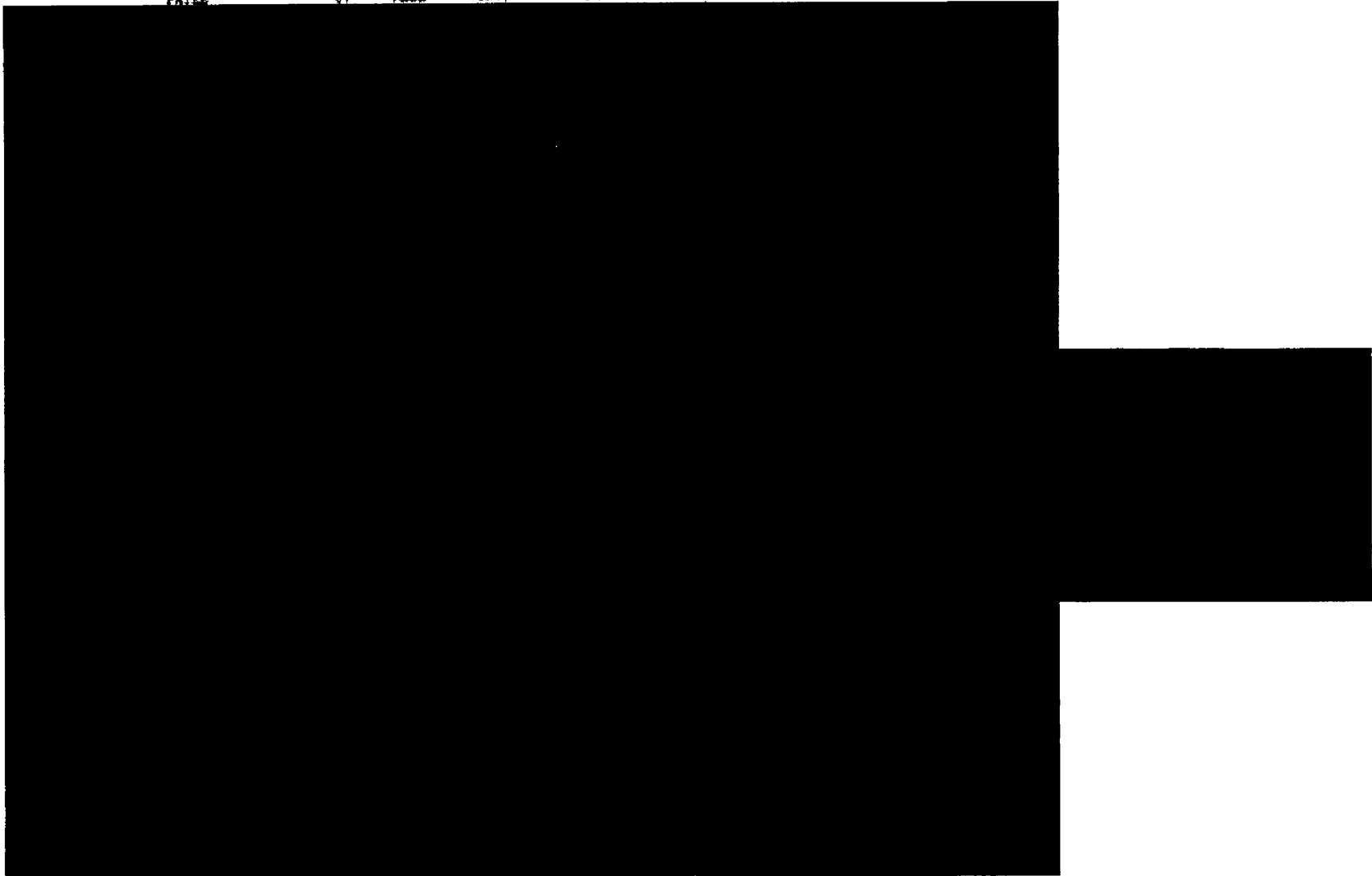
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	PAYEE		CV	REF	TRANS	EAC	DELIVERY	



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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

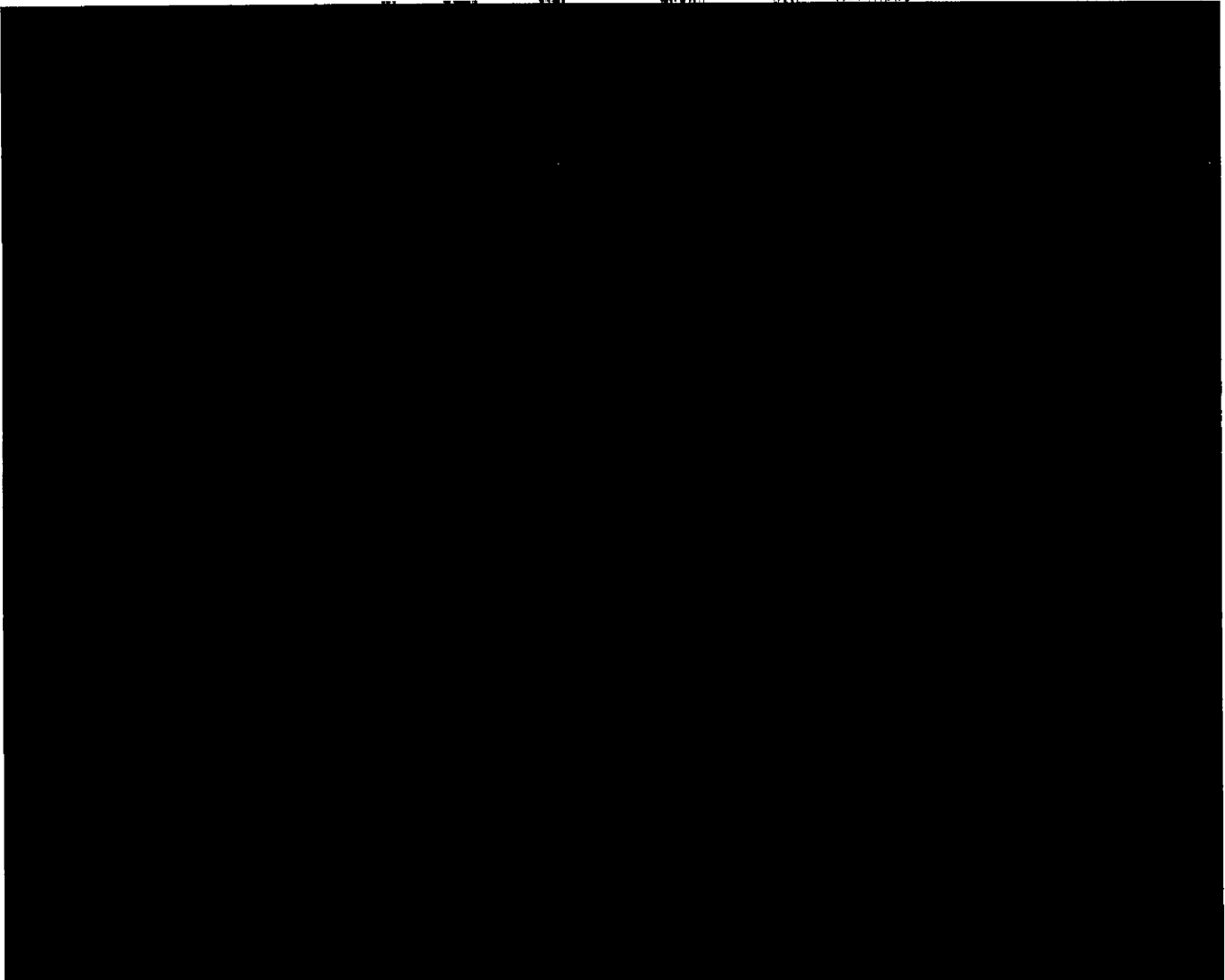
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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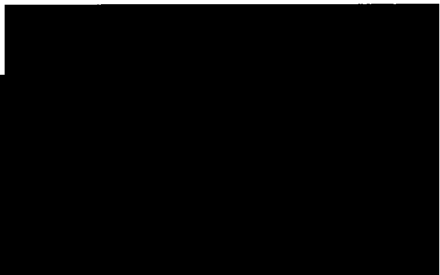
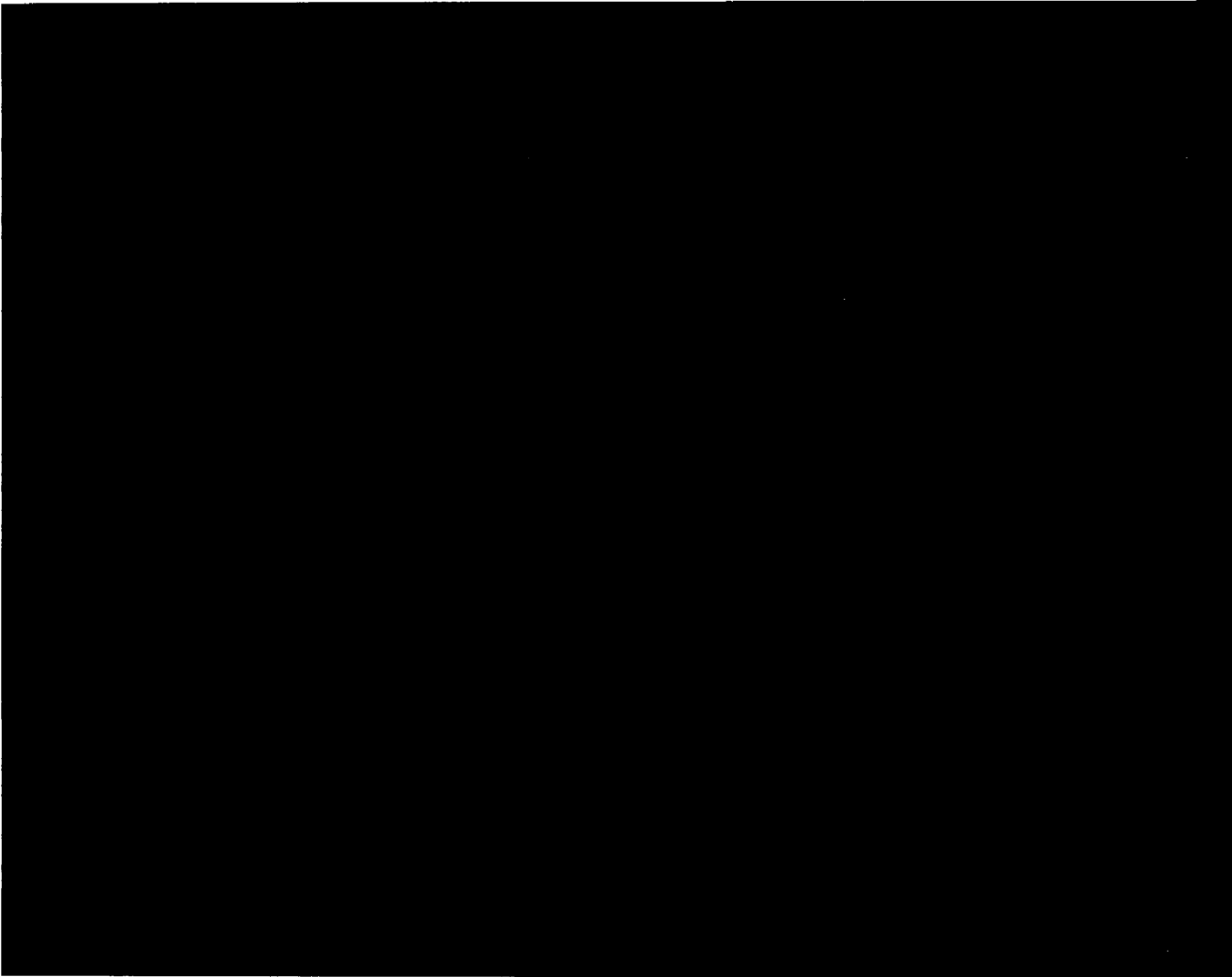


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FLORIDA POWER AND LIGHT COMPANY  
 EAC REPORT  
 JANUARY 2002 TO DECEMBER 2002

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INVOICE	PAYEE	INVOICE	CV	REV	REF	REF	PLANT	PO
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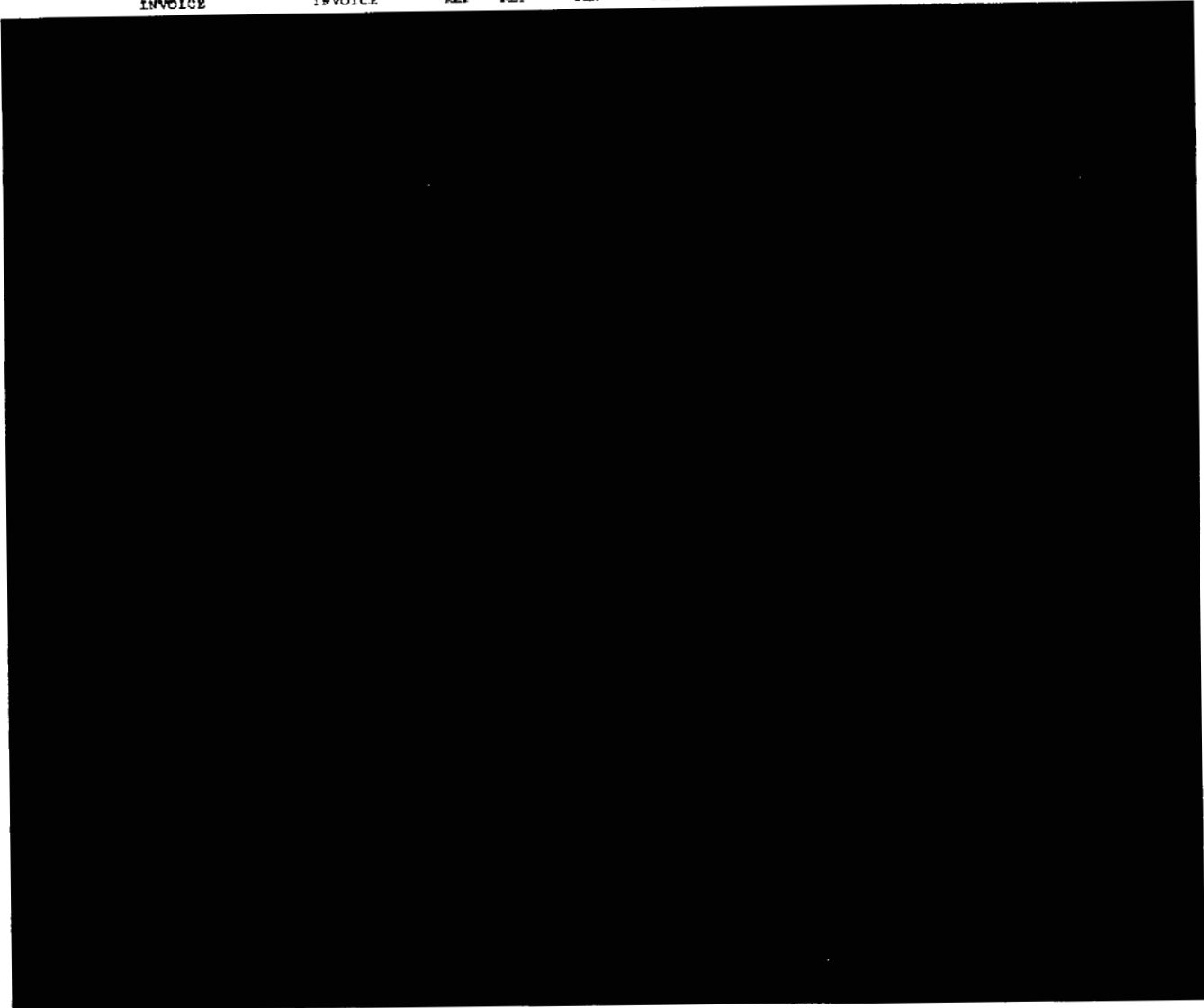
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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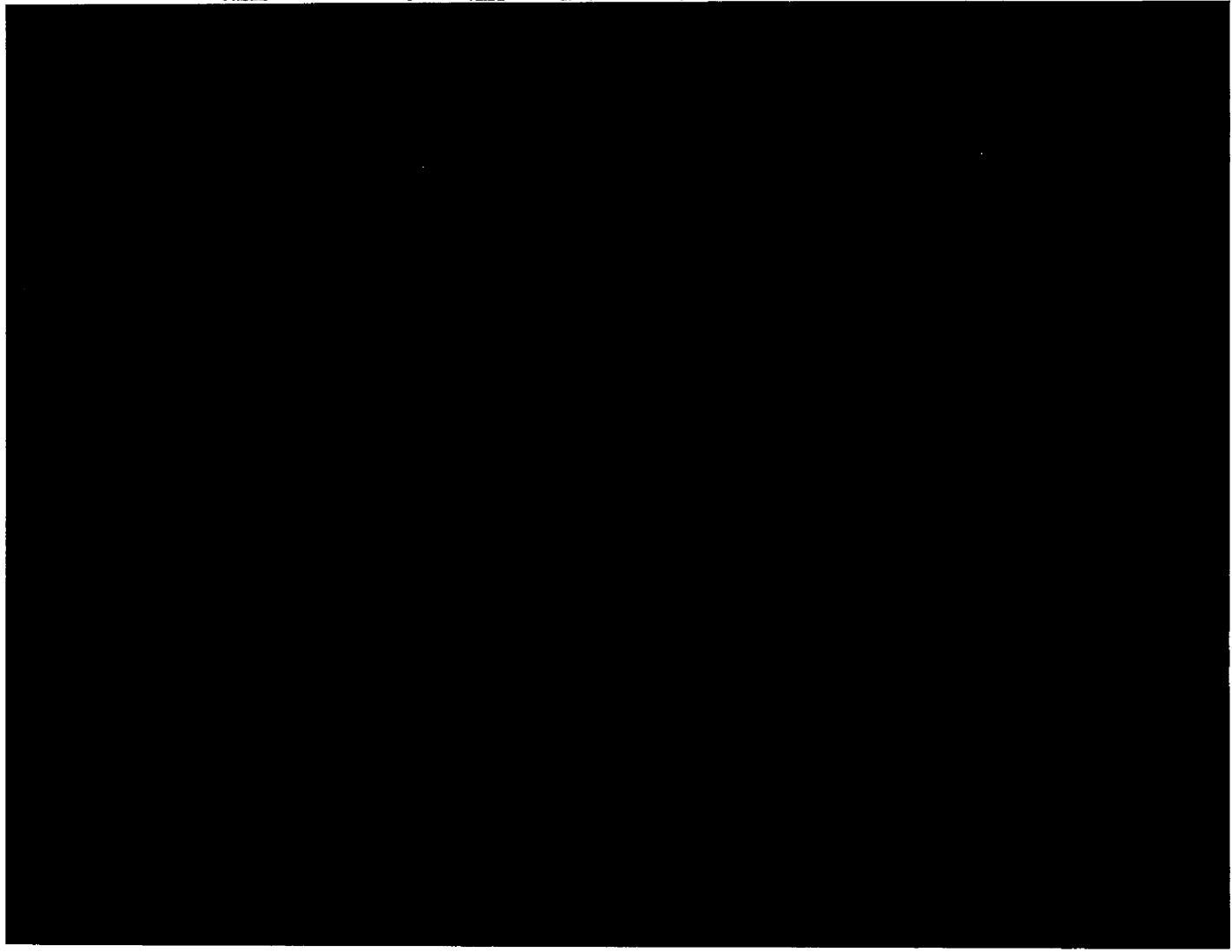
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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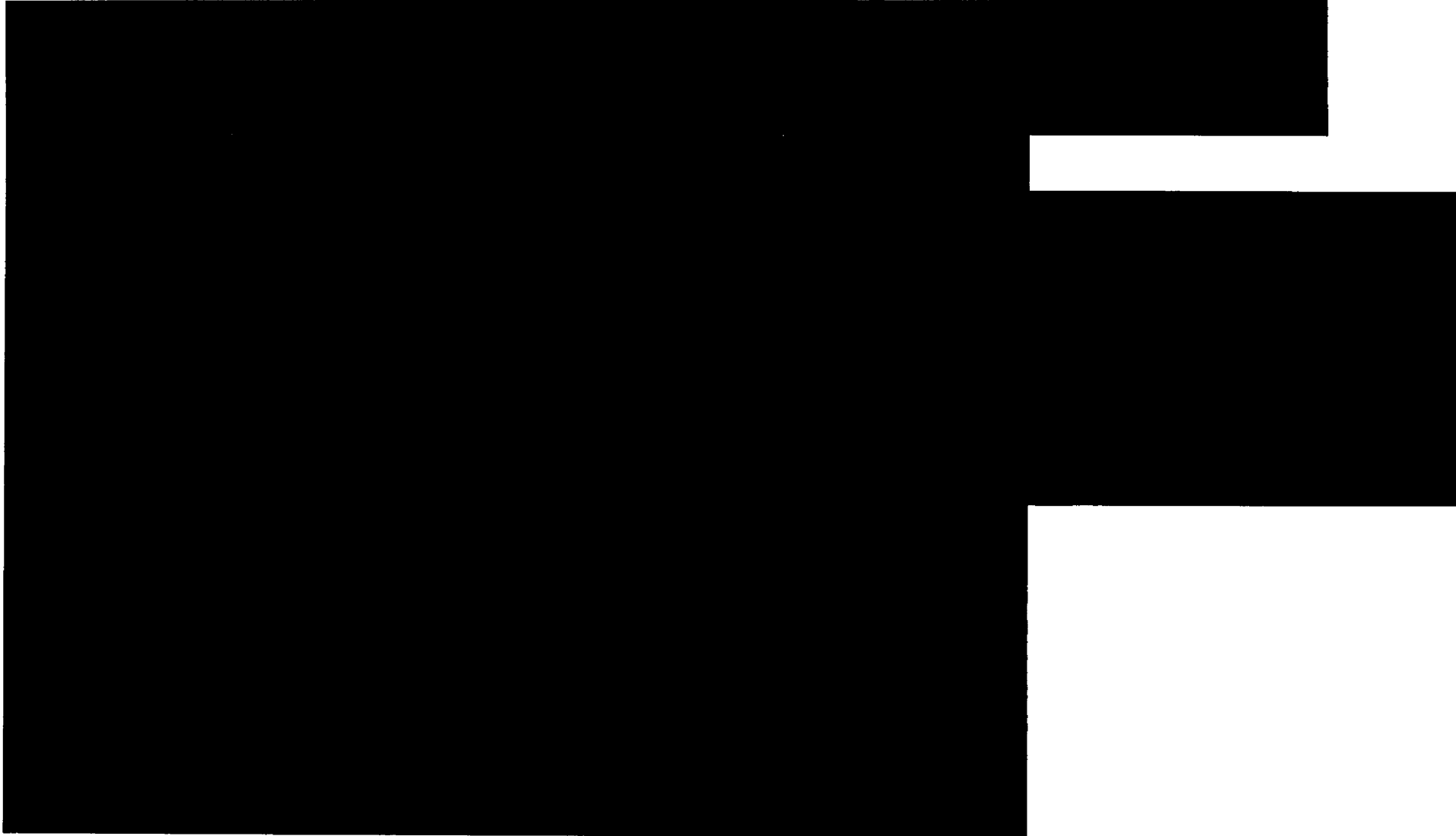


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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INVOICE	INVOICE	REF	REF	REF	PLANT	PO	DELIVERYST	
BLYEE	CV	REF	INV	TRANS	EAC	DELIVERY		



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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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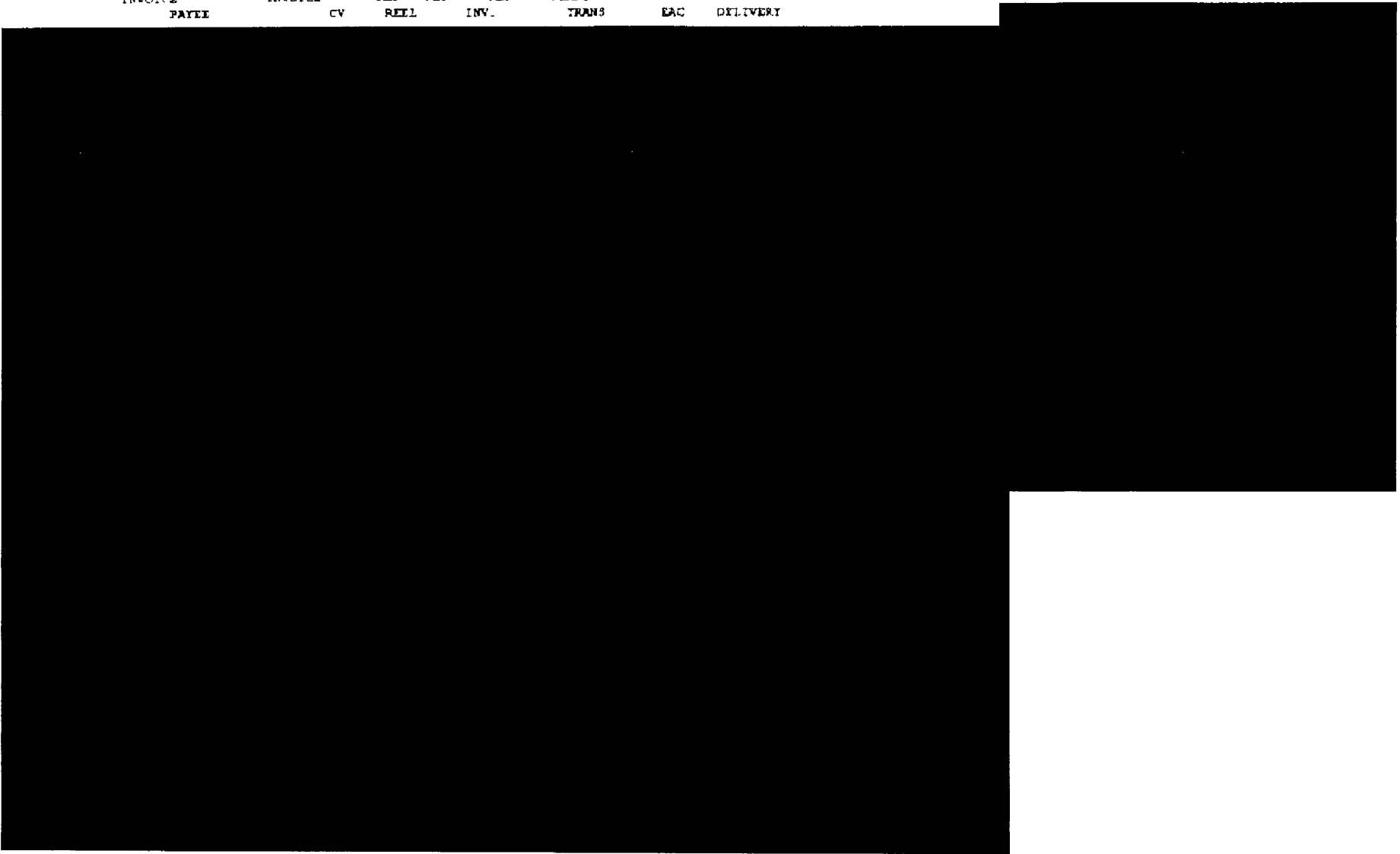
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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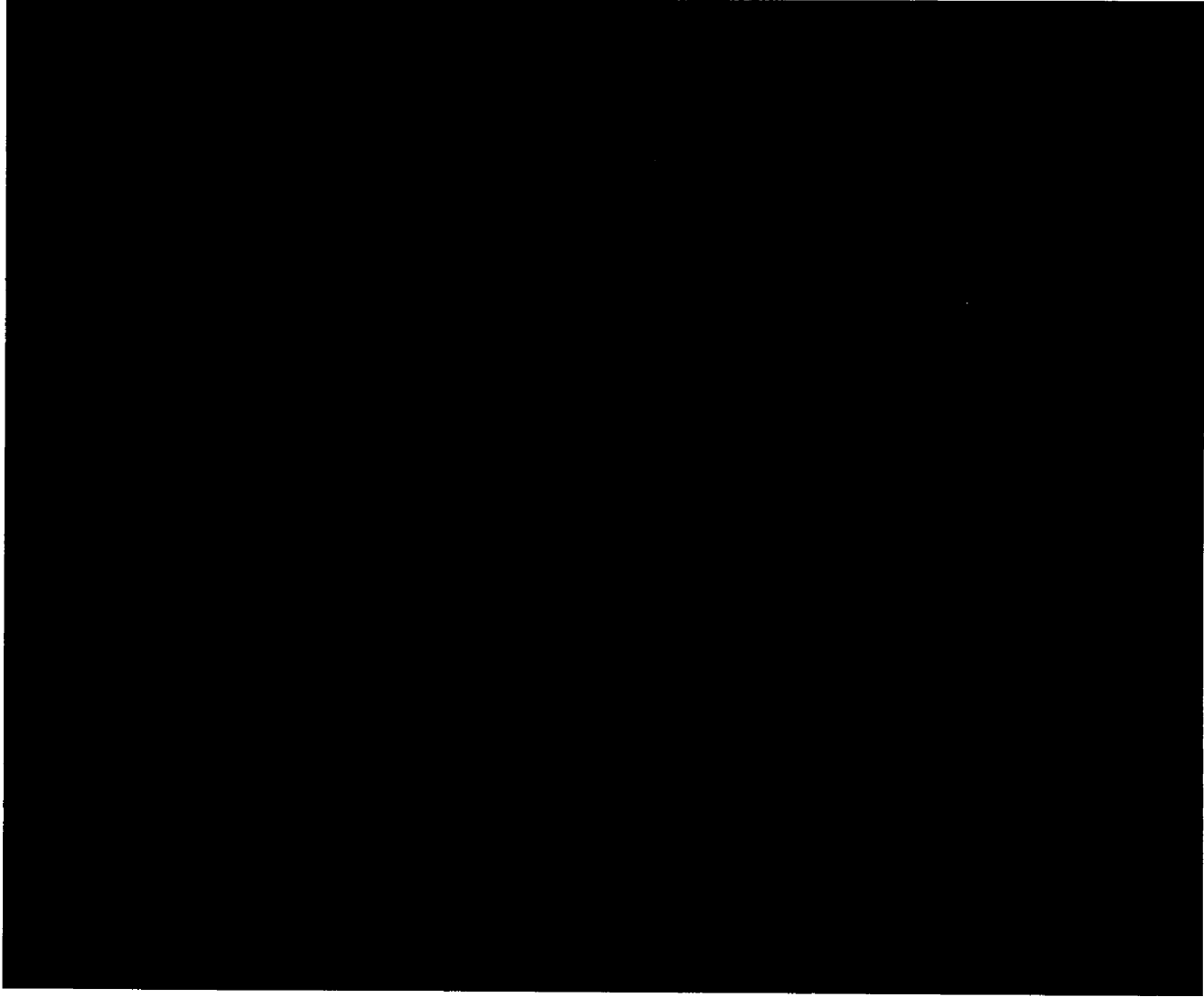


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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ACCOUNT	LOCATION	SOURCE	COPY	AMOUNT	BATCH	DESCRIPTION	DESC2	VENDOR
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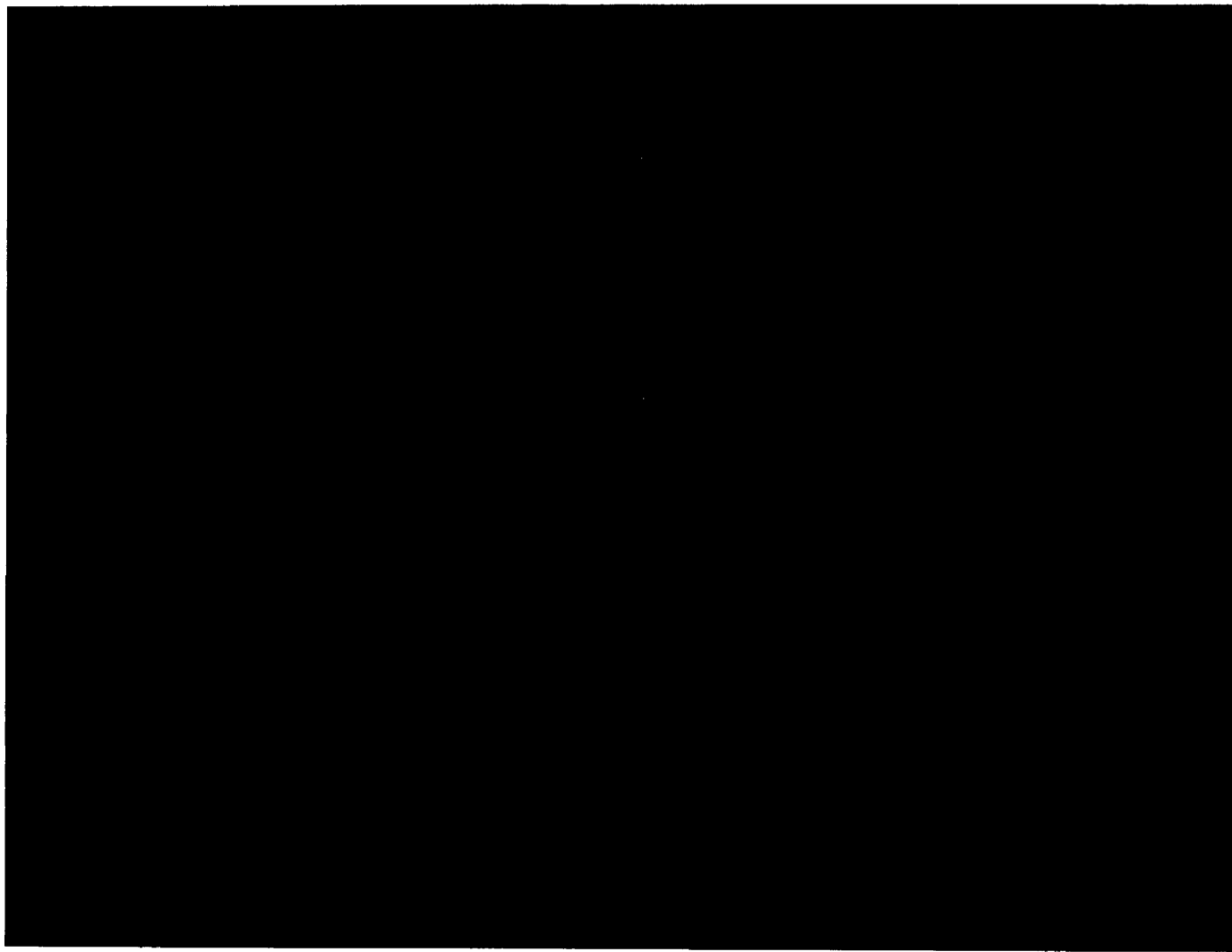
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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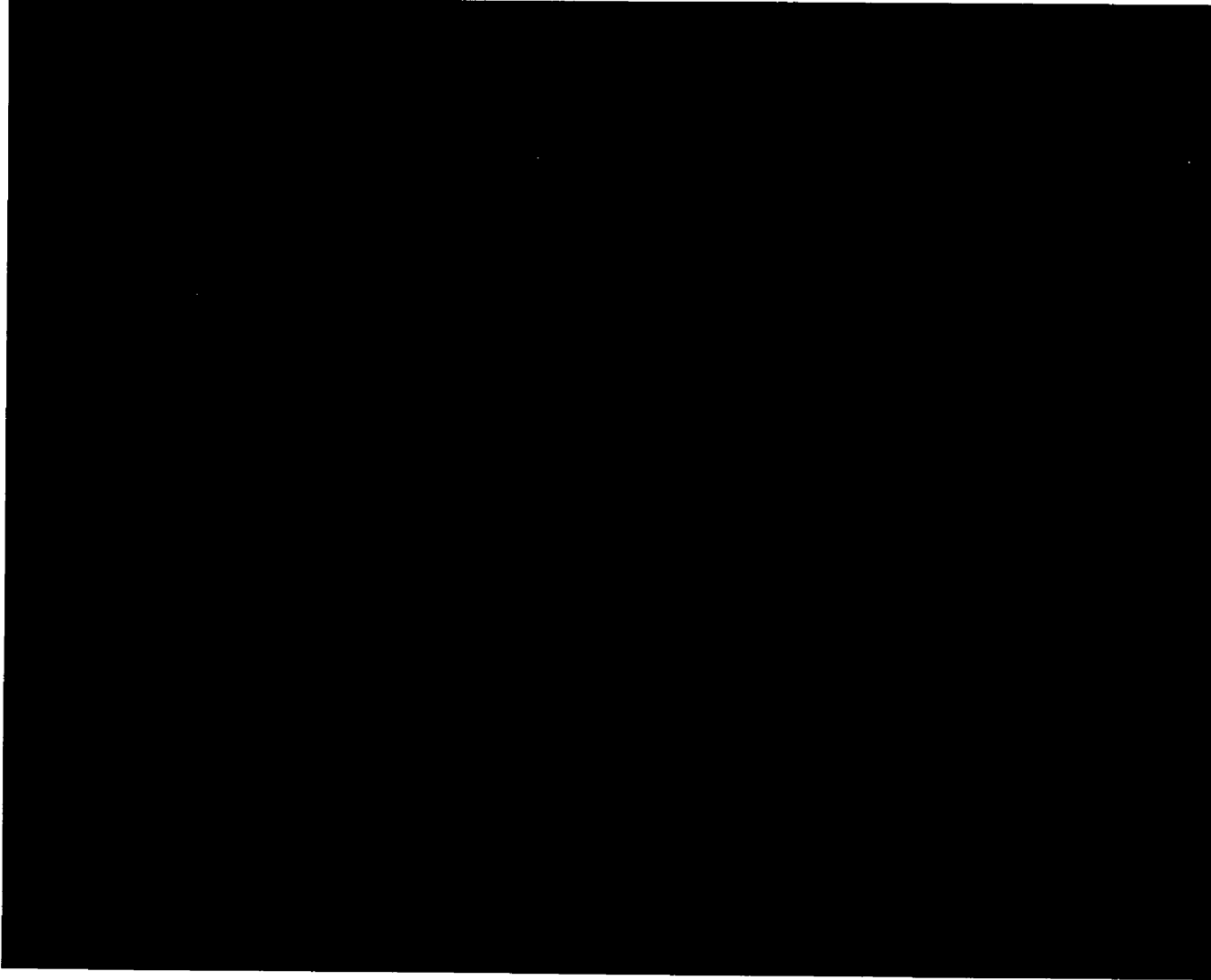
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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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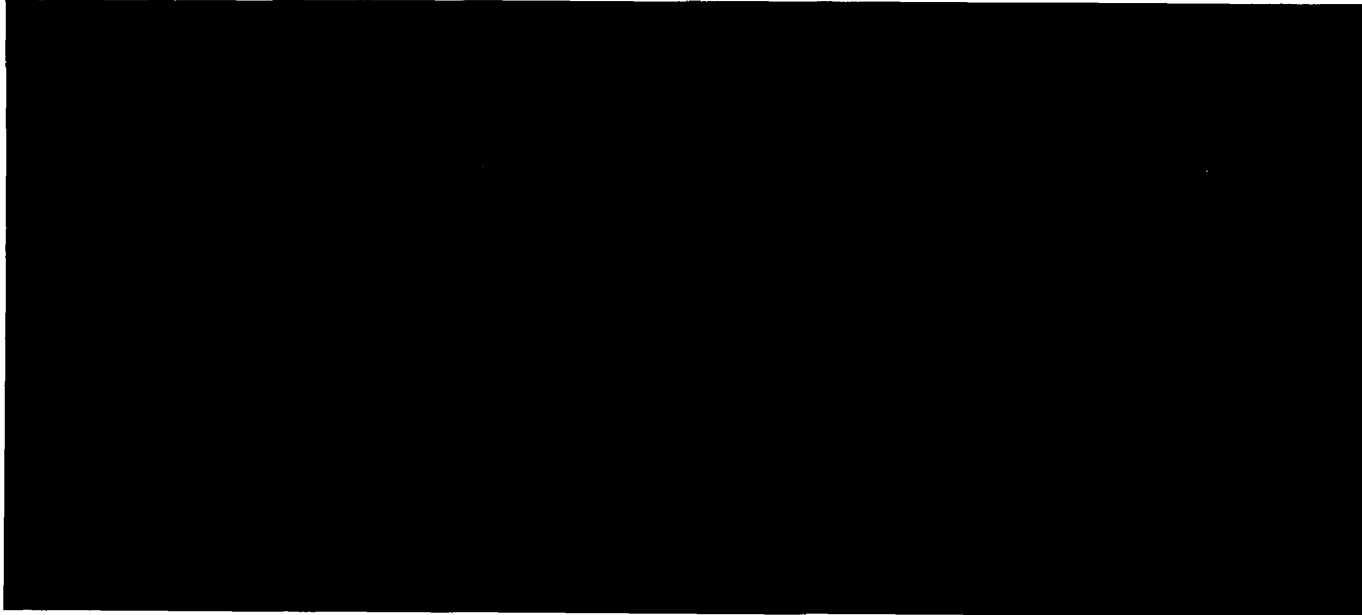


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FLORIDA POWER AND LIGHT COMPANY  
EAC REPORT  
JANUARY 2002 TO DECEMBER 2002

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	PAYEE		CV	REF	REF	REF	TRANS	EAC
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								DELIVERY



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CUSTOMER NO. \_\_\_\_\_ PO NO. \_\_\_\_\_ DATE 5/9/72 TICKET NO. 89/3A55E

CUSTOMER NAME F.P.L.

JOB ADDRESS Turkey Point JOB NO. \_\_\_\_\_ CC NO. \_\_\_\_\_

PLANT NO. \_\_\_\_\_ INITIAL \_\_\_\_\_ FORM OF PMT. \_\_\_\_\_ TRUCK NO. 4281 CARRIER ASA TIME \_\_\_\_\_

QTY. SHIPPED	PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT	DISPATCHED	ARRIVE	UNLOADED
[REDACTED]	[REDACTED]					

SPECIAL INSTRUCTIONS: \_\_\_\_\_

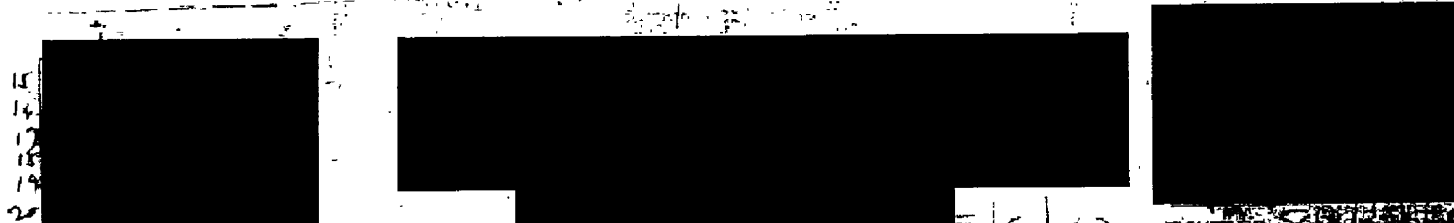
RECEIVED BY: \_\_\_\_\_ PRINT NAME \_\_\_\_\_ SIGNATURE \_\_\_\_\_

NOTICE: IN THE EVENT OF DELIVERY BEYOND CURB LINE, THE COMPANY WILL NOT ASSUME LIABILITY FOR DAMAGE TO SHOULDER, DRIVEWAY OR OTHER PROPERTY. MATERIALS HERE BY SOLD BECOME PROPERTY OF PURCHASER AT ONCE. THE PURCHASER SHALL IN NO EVENT ACCEPT DELIVERIES OF MATERIALS NOT IN ACCORD WITH THE AGREEMENT OF THE PARTIES. BUT SUCH MATERIALS SHALL BE REJECTED BY THE PURCHASER AND RETURNED TO THE SELLER WITH A WRITTEN STATEMENT OF THE REASON FOR THE REJECTION. OTHERWISE RECEIPT OF SUCH MATERIALS AND THE SIGNATURE OF THE CONSIGNEE'S AGENT SHALL PRECLUDE ANY AND ALL CLAIMS BY PURCHASER TO CANCELLATION, ACCEPTED AND/OR PRODUCT HAS BEEN LOADED IN TRUCKS AT OUR PLANT. 1 HR. ALLOWED FOR UNLOADING. OVERTIME CHARGE IS \$5.00 PER HOUR THEREAFTER.

DRIVER'S SIGNATURE \_\_\_\_\_

Check made by the bank. No cash or any other form made by means of goods or money is shown associated with this. We are not responsible for damage to property from delivery beyond curb line.

OFFICE COPY



CUSTOMER NO. \_\_\_\_\_ PO NO. \_\_\_\_\_ DATE 5/9/72 TICKET NO. 89/3A55E

CUSTOMER NAME F.P.L.

JOB ADDRESS Turkey Point JOB NO. \_\_\_\_\_ CC NO. \_\_\_\_\_

PLANT NO. \_\_\_\_\_ INITIAL \_\_\_\_\_ FORM OF PMT. \_\_\_\_\_ TRUCK NO. 4281 CARRIER ASA TIME \_\_\_\_\_

QTY. SHIPPED	PRODUCT DESCRIPTION	UNIT PRICE	AMOUNT	DISPATCHED	ARRIVE	UNLOADED
[REDACTED]	[REDACTED]					

SPECIAL INSTRUCTIONS: \_\_\_\_\_

RECEIVED BY: Charles Wood PRINT NAME Charles Wood SIGNATURE

CUSTOMER COPY

43-1/8-1/1

CONFIDENTIAL

Purchase Order  
Revision No.  
Blanket Release.

Page Number: 2

DESCRIPTION OF WORK

[Redacted]

REPRESENTATIVES

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TERMS AND CONDITIONS

[Redacted]

SCHEDULE OF COSTS

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INVOICE INSTRUCTIONS

[Redacted]

[Redacted]

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Purchase Order  
Revision No.  
Blanket Release

Page Number: 3

EQUAL EMPLOYMENT OPPORTUNITY AND CIVIL RIGHTS

PURCHASE ORDER EXPIRATION

Unit Price Extension

Delivery Date: 08/30/02

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Purchase Order :  
Revision No. :  
Blanket Release:

Page Number: 4

Line Qty UP Unit Price Extension

Delivery Date: 02/15/03

PO Previous Total :  
Revision Net Change:

Authorized signature

Order Not to Exceed:

Total of Purchase Order

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43-1/8-1/1-1

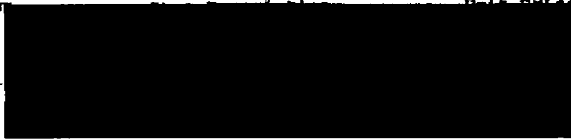
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Purchase Order  
Revision No.  
Blanket Release



Page Number. 4

Line	Qty	U	Part	Price	Ext	Price	Extension
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Delivery Date: 02/15/03

PO Previous Total :	[Redacted]
Revision Net Change:	1,000.00-

Authorized Signature

Order Not to Exceed:



\* \* \* End of Purchase Order \* \* \*



CONFIDENTIAL

43-18-1-1-1

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- 1 Q. If the response to the previous interrogatory is affirmative, please provide  
2 the following information for each type of incremental security measure:  
3 a. Description;  
4 b. Purpose;  
5 c. Capital expenditures;  
6 d. Amortization period;  
7 e. Operation and maintenance (O&M) expenses; and  
8 f. Cost recovery mechanism.

9 A. Fossil Units:

10 [REDACTED]  
11 [REDACTED]  
12 [REDACTED]  
13 [REDACTED]  
14 [REDACTED]

- 15 c - capital expenditures - none  
16 d - amortization period - N/A  
17 e - O&M expenses are \$ 363,000 in 2003  
18 f - cost recovery through the fuel clause

19 Transmission and Distribution (Per MFR 2002 Adjustment Letter):

- 20 For Transmission (a) initial installation (5 substations) and upgrades (3 substations)  
21 of perimeter alarms and camera systems, IBM internet security service for System  
22 Control Center and other additional security measures  
23 For Distribution (a) Cameras/phones/buzzers at gates for 50 service centers and other  
24 additional security measures  
  
25 For Transmission (b) increased security at substations and monitoring of attempts to  
26 access System Control Center systems  
27 For Distribution (b) increased security at service centers  
  
28 For Transmission (c) \$780,000  
29 For Distribution (c) \$500,000  
  
30 For Transmission (d) per depreciation schedules  
31 For Distribution (d) per depreciation schedules  
  
32 For Transmission (e) \$300,000  
33 For Distribution (e) \$300,000  
  
34 For Transmission & Distribution (f) Base rates

GENERAL -

In Order PSC 02-1484-FOF-EI the company received approval to recover through the fuel clause "incremental operating and maintenance expenses incurred for the purpose of initiating and/or maintaining a new or expanded non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for its retail customers each year until December 31, 2006, or the time of the utility's next rate proceeding, whichever comes first." The Order explains that the "base period for determining incremental expenses ...is the year 2001..., except for utilities with rates approved based on Minimum Filing Requirements (MFR) in rate reviews conducted since 2001, in which case the projected rate year is the base period (using projected expenses)." See wp 45-7.

FPL's projected test year was 2002, so the base year for determining incremental hedging expenses is 2002.

In Order PSC 02-1761-FOF-EI, the parties stipulated that the company's actual and estimated expenditures of \$3,278,147 for incremental costs for 2002 and 2003 were reasonable. This amount is made up of Estimated Actuals for August 01 - December 02 of \$2,748,147 and the Estimated for 2003 of \$530,000. These amounts were reduced by an amount of \$250,000 included in the base year. See wp 45-7/1, 45-8 and 45-8/2.

3 BASE YEAR AMOUNT / BUDGET AND ACTUAL REVIEW -

The company has included \$2,726,053.87 of incremental hedging expenses in the filing for 2002. These amounts represent actuals from August 2001 - December 2002. See below for audit of these costs.

The budget for EMT for 2001, 2002 and 2003 was provided. Auditor compared actual 2002 (\$6.088) to budget (\$8.895) 2002. The total budget for 2002 is higher than the actual 2002 by \$2,807,597. If the rates were set based on the budget amount, it does not appear to be proper that the company would be allowed to recover additional amounts through the clause. wp 45-2

The company has included an estimate of \$530,000 of incremental expenses for 2003. These include estimates for 4 new positions. See wp 45-4. As of the 1st quarter of 2003 the company has hired two of these positions, the Quantitative Analyst and a Senior Financial Trader.

The total budget for 2002 for EMT (\$8.895mill) includes \$1,088 million for Contractor & Professional Services, wp 45-2. This \$1,088 includes \$250,000 for Special Projects Consultants. These amounts were traced to workpapers in the MFR audit. See wp 45-8 pg 8 and 45-2/1-4.

Detail for the Contractor and Professional Services for actual and budget was requested, See 45-2/1-3 - 45-2/1-5, A report by vendor for actuals and budget was provided for 01, 02 and 03.

In 02 the actuals for the fuel clause were agreed to wp 45-9, 45-10 this includes actuals from Aug 01- Dec 02. The budget figure in 02 related to hedging is 250,000, wp 45-9 and 45-10.

Other budget amounts for Internal System Contractors of \$420,000 and External System Contractors of \$200,000 were compared to the actual related expenditures and these totalled \$406,307. The company provided invoices, contracts in order to determine if any of these relate to hedging. It does not appear that these actuals relate to hedging, but the amounts were over budget.

In 01 actual 419,750 was included as non-recoverable for hedging to Dean + Co. This was transferred to 02 recoverable. The same amount was budgeted for Internal System Co. See 45-2/2/2 (A) above

The company provided explanations for the decreases in EMT's budget from 01 to 02 and 02 to 03. In the decrease from 01 to 02, contract labor decreased by \$1,162,457 and salary increased by \$1,585,234, incentives decreased \$427,500. In the decrease from 02 to 03 contract labor decreased by \$689,933 to hire a full time, salary increased \$558,508, incentives decreased by \$617,500.

Detail for the Salaries by employee for actual budget was requested. See wp 45-2/2.

Interviews were performed for specific positions in 2002 and the new positions in 2003. See wp 45-2/2-5

39. AUDIT OF ACTUAL COSTS -

The company has included \$2,726,053.87 of incremental hedging expenses in the filing for 2002. These amounts represent actuals from August 2001 - December 2002. See wp 45-9 for listing that totals the amount in filing.

Section 45-5 details costs for Dean and Company which include fuel forecasting and fuel hedging plan development costs.

Section 45-6 details costs for Iconnix. Iconnix supports the design, development and testing of the Enterprise Hedging Initiative. (system enhancements)

Section 45-10 shows a FINS report which details all charges for hedging- Account 501.115 by source code. This was reconciled to wp 45-9. Charges were selected for testing. Invoices were reviewed and traced to the contracts.

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		DEC-YTD			
		(A)	(D) <u>B45-2</u>	(C)	(E) (D)
Expense Type	EAC Group	ACTUAL 2001	BUDGET 2001	VARIANCE 2001	VARIANCE % 2001
- O&M BASE	a. Salaries & Wages			(672,376)	
	b. Employee Related Expenses			16,032	
	c. Contractors & Professional Services			(200,828)	
	d. Technology Expenditures			495,815	
	g. Equip, Material & Supplies Expenditures			(2,892)	
	j. Office & Facilities Administration			41,325	
	k. Miscellaneous Expenditures			(72,700)	
	EAC Total	6,851,712	7,247,335	(395,623)	-5.46%
5 - O&M CAPACITY	k. Miscellaneous Expenditures			(2,236,437)	
	EAC Total			(2,236,437)	
9 - O&M NON-RECOVERABLE FUEL	a. Salaries & Wages			57,352	
	b. Employee Related Expenses			(38,295)	
	c. Contractors & Professional Services			410,988	
	d. Technology Expenditures				
	j. Office & Facilities Administration			(67,442)	
	k. Miscellaneous Expenditures				
	EAC Total	1,400,892	1,031,419	369,473	35.82%
O&M Expenses	a. Salaries & Wages			(615,024)	
	b. Employee Related Expenses			(22,263)	
	c. Contractors & Professional Services			210,160	
	d. Technology Expenditures			501,527	
	g. Equip, Material & Supplies Expenditures			(2,892)	
	j. Office & Facilities Administration			42,482	
	k. Miscellaneous Expenditures			(2,376,579)	
	EAC Total	8,267,216	10,529,804	(2,262,588)	-21.49%

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		DEC-YTD 45-2/1			
Expense Type	EAC Group	ACTUAL 2002	BUDGET 2002	VARIANCE 2002	VARIANCE % 200
1 - O&M BASE	a. Salaries & Wages			(2,009,795)	
	b. Employee Related Expenses			(294,742)	
	c. Contractors & Professional Services		1,087,933	██████████	45-2/7
	d. Technology Expenditures			239,934	
	g. Equip, Material & Supplies Expenditures			3,594	
	j. Office & Facilities Administration			191,690	
	k. Miscellaneous Expenditures			(2,362,010)	-32.99%
	EAC Total	4,796,856	7,158,866		
4 - O&M FUEL	c. Contractors & Professional Services	45-9	-	2,726,054	0.00%
	EAC Total	2,726,054	-	2,726,054	0.00%
5 - O&M CAPACITY	k. Miscellaneous Expenditures			(3,329,278)	
	EAC Total			(3,329,278)	
9 - O&M NON-RECOVERABLE FUEL	a. Salaries & Wages			286,478	
	b. Employee Related Expenses			(1,747)	
	c. Contractors & Professional Services			(92,660)	
	d. Technology Expenditures			(8,608)	
	j. Office & Facilities Administration			██████████	
	k. Miscellaneous Expenditures			██████████	
	EAC Total	1,330,726	1,173,089	157,637	13.44%
O&M Expenses	a. Salaries & Wages	45-2		(1,723,317)	
	b. Employee Related Expenses	4		(296,489)	
	c. Contractors & Professional Services			2,128,403	
	d. Technology Expenditures			231,326	
	g. Equip, Material & Supplies Expenditures			6,227	
	j. Office & Facilities Administration			(3,166,049)	
	k. Miscellaneous Expenditures			(2,807,597)	-31.56%
	EAC Total	6,087,858	8,895,455		

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Page 2 of 4

FLORIDA POWER AND LIGHT  
 Operating Budget Summary Report  
 For: DEC, 2002

CONFIDENTIAL

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DEC-YTD

Expense Type	EAC Group	ACTUAL 2002	BUDGET 2002	VARIANCE 2002	VARIANCE % 200
1 - O&M BASE	a. Salaries & Wages	[REDACTED]	[REDACTED]	(2,009,795)	[REDACTED]
	b. Employee Related Expenses	[REDACTED]	[REDACTED]	(294,742)	[REDACTED]
	c. Contractors & Professional Services	[REDACTED]	1,087,933	[REDACTED]	[REDACTED]
	d. Technology Expenditures	[REDACTED]	[REDACTED]	239,934	[REDACTED]
	g. Equip, Material & Supplies Expenditures	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	j. Office & Facilities Administration	[REDACTED]	[REDACTED]	3,594	[REDACTED]
	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	191,690	[REDACTED]
	EAC Total	4,796,856	7,158,866	(2,362,010)	-32.99%
4 - O&M FUEL	c. Contractors & Professional Services	2,726,054	-	2,726,054	0.00%
	EAC Total	2,726,054	-	2,726,054	0.00%
5 - O&M CAPACITY	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	(3,329,278)	[REDACTED]
	EAC Total	[REDACTED]	[REDACTED]	(3,329,278)	[REDACTED]
9 - O&M NON-RECOVERABLE FUEL	a. Salaries & Wages	[REDACTED]	[REDACTED]	286,478	[REDACTED]
	b. Employee Related Expenses	[REDACTED]	[REDACTED]	(1,747)	[REDACTED]
	c. Contractors & Professional Services	[REDACTED]	[REDACTED]	(92,660)	[REDACTED]
	d. Technology Expenditures	[REDACTED]	[REDACTED]	(8,608)	[REDACTED]
	j. Office & Facilities Administration	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	EAC Total	1,330,726	1,173,089	157,637	13.44%
O&M Expenses	a. Salaries & Wages	[REDACTED]	[REDACTED]	(1,723,317)	[REDACTED]
	b. Employee Related Expenses	[REDACTED]	[REDACTED]	(296,489)	[REDACTED]
	c. Contractors & Professional Services	[REDACTED]	[REDACTED]	2,128,403	[REDACTED]
	d. Technology Expenditures	[REDACTED]	[REDACTED]	231,326	[REDACTED]
	g. Equip, Material & Supplies Expenditures	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	j. Office & Facilities Administration	[REDACTED]	[REDACTED]	6,227	[REDACTED]
	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	(3,166,049)	[REDACTED]
	EAC Total	6,087,858	8,895,455	(2,807,597)	-31.56%

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Request 3 (item 2)

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FPSC Audit - 2003 (Security & Housing Costs)

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Expense Type	EAC Group	BUDGET 2001	BUDGET 2002	BUDGET 2003
1 - O&M BASE	a. Salaries & Wages	[REDACTED]	[REDACTED]	[REDACTED]
	b. Employee Related Expenses	[REDACTED]	[REDACTED]	[REDACTED]
	c. Contractors & Professional Services	45-2/1-3 [REDACTED]	45-2/1-4 1,087,933	45-2/1-5 [REDACTED]
	d. Technology Expenditures	[REDACTED]	[REDACTED]	[REDACTED]
	g. Equip, Material & Supplies Expenditure:	[REDACTED]	[REDACTED]	[REDACTED]
	j. Office & Facilities Administration	[REDACTED]	[REDACTED]	[REDACTED]
	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	[REDACTED]
	EAC Total	7,247,335	7,158,866	5,767,682
4 - O&M FUEL	a. Salaries & Wages	-	-	[REDACTED]
	b. Employee Related Expenses	-	-	[REDACTED]
	d. Technology Expenditures	-	-	[REDACTED]
	EAC Total	-	-	482,604
5 - O&M CAPACITY	k. Miscellaneous Expenditures	2,251,050	563,500	[REDACTED]
	EAC Total	2,251,050	563,500	[REDACTED]
9 - O&M NON-RECOVERABLE FUEL	a. Salaries & Wages	[REDACTED]	[REDACTED]	[REDACTED]
	b. Employee Related Expenses	[REDACTED]	[REDACTED]	[REDACTED]
	c. Contractors & Professional Services	45-2/1-3 [REDACTED]	45-2/1-4 [REDACTED]	45-2/1-5 [REDACTED]
	d. Technology Expenditures	[REDACTED]	[REDACTED]	[REDACTED]
	j. Office & Facilities Administration	[REDACTED]	[REDACTED]	[REDACTED]
	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	[REDACTED]
	EAC Total	1,031,419	1,173,089	1,465,591
O&M Expenses	a. Salaries & Wages	[REDACTED]	[REDACTED]	[REDACTED]
	b. Employee Related Expenses	[REDACTED]	[REDACTED]	[REDACTED]
	c. Contractors & Professional Services	45-2/1-3 [REDACTED]	45-2/1-4 [REDACTED]	45-2/1-5 [REDACTED]
	d. Technology Expenditures	[REDACTED]	[REDACTED]	[REDACTED]
	g. Equip, Matenal & Supplies Expenditure:	[REDACTED]	[REDACTED]	[REDACTED]
	j. Office & Facilities Administration	[REDACTED]	[REDACTED]	[REDACTED]
	k. Miscellaneous Expenditures	[REDACTED]	[REDACTED]	[REDACTED]
	EAC Total	10,529,804	8,895,455	7,715,877

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Budget

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Audit Question No. 3, part 2

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Increase/Decrease in O&M for 2001 vs 2002

a. Increase in Salary	1,585,234	Includes hiring of contractors	
a. Decrease in Incentive	(427,500)		
b. Increase in Emp. Relations *	33,026		
c. Decrease in Contract Labor	(1,162,457)	Non-recurring system projects	
d. Increase in Technology **	256,308		
g. Decrease in Office Supplies	(4,800)		
j. Decrease in Office Exp ***	(11,490)		
k. Decrease in Capacity	(1,687,550)	Lowered sales projection - Goes To Capacity Clause - No budget impact	
k. Decrease in Back Office Allocation	(215,120)		
	<u>(1,634,349)</u>		

\* 1,157,134

\* Travel, Training, Member Dues, Moving Exp, and Recruiting  
 \*\* Hardware, Software, Maint., Phone Lines & Long Dist.  
 \*\*\* Supplies, Rental, Furniture

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Budget

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Audit Question No. 3, part 2

Budget

Increase/<Decrease> in O&M for 2002 vs 2003

(A) = 58,502

< 139,604  
418,904 > -58,992

a. Increase in Salary		
a. Increase in Salary -Fuel Hedging		
a. Decrease in Incentive	(617,500)	
b. Decrease in Emp. Relations •	(293,388)	
c. Decrease in Contract Labor	(689,933)	Hired full time vs. contract
d. Increase in Technology	636,523	
j. Decrease in Office Exp **	(119,900)	
k. Decrease in Capacity	(563,500)	Moved to new budget location - Goes to Capacity Clause - No budget impact
k. Decrease in Back Office Allocation	(90,388)	
	<u>(1,179,578)</u>	

- Travel, Training, Member Dues, Moving Exp, and Recruiting
- \*\* Supplies, Rental, Furniture

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15 (1,179,578) per month

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CONFIDENTIAL

1. SALARY

2. BENEFITS

[Redacted]

ADMINISTRATIVE & PROFESSIONAL SERVICES

- Police & protection services
- Transportation services
- Telephone services
- Printing services
- Postage services
- Travel services
- Security services
- Insurance services
- Legal services
- Accounting services
- Engineering services
- Architecture services
- Construction services
- Manufacturing services
- Information services
- Research services
- Development services
- Testing services
- Training services
- Consulting services
- Advertising services
- Public relations services
- Management services
- Business services
- Professional services
- Other services

[Redacted]

[Redacted]

PROFESSIONAL SERVICES

- Accounting services
- Architecture services
- Engineering services
- Manufacturing services
- Information services
- Research services
- Development services
- Testing services
- Training services
- Consulting services
- Advertising services
- Public relations services
- Management services
- Business services
- Professional services
- Other services

3. OTHER

4. UNEMPLOYMENT COMPENSATION

[Redacted]

5. RETIREMENT

- Defined contribution
- Defined benefit
- Other

[Redacted]

[Redacted]

6. EXPENSES

BASE  
FUEL  
NON RECOVERABLE  
TOTAL

[Redacted]

[Redacted]

45-2/1

45-2/13

... was included in 02  
 ... 45-2/13

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CONFIDENTIAL

1 - O&M BASE

500

[REDACTED]

4 - O&M FUEL

[REDACTED]

9 - O&M NON-RECOVERABLE FUEL

[REDACTED]

O&M EXPENSES - RECAP

BASE  
FUEL  
NON-RECOVERABLE FUEL  
TOTAL

ACTUAL 2002 - CONTRACTORS & PROFESSIONAL SERVICES

- \$ 24X 7 hourly operations/user support
- \$ Counterparty credit reviews
- \$ Transmission impact study
- \$ Legal consultant expenses
- \$ Supply chain services company for the utility and energy services industries
- \$ Temporary administrative staff for contracts and risk management
- \$ Building Maintenance & Repair
- \$ Building Maintenance & Repair
- \$ Building Maintenance & Repair
- \$ Building Maintenance & Repair
- \$ Advertising in FMPA publication
- \$ GenTrader integration into data warehouse
- \$ GenTrader integration into data warehouse/conversion
- \$ Training & consulting for Nucleus system
- \$ Deal entry, gas storage, spot mark-to-market system enhancements
- \$ Internal system development and production support
- \$ Internal system development and production support

- \$ Hedging program consulting 2,221,000 45-10
- \$ Hedging program systems enhancements & functionality 45-10
- \$ Hedging program systems enhancements & functionality 45-21-3
- \$ Hedging program consulting 250,000 less 419,750 from 01
- \$ Fuel planning
- \$ Recruiting services
- \$ Fuel planning & forecasting service
- \$ Building Maintenance & Repair
- \$ 2,726,054 → 45-9, 45-10

- FPL Special Projects - Wholesale Ops
- Risk Analytics
- Building Repairs - Ops & Adm
- FPL Special Projects - Executive
- Temporary Payroll - Risk Mgmt
- Temporary Payroll - Cts Adm
- External System Contractors - Wholesale Ct
- Internal System Contractors - Ops & Adm
- External System Contractors - Ops & Adm

BUDGET 2002 - CONTRACTORS & PROFESSIONAL SERVICES

- \$ 50,000 Contingency - As needed consultants
- \$ 15,000 Fuel planning & forecasting service
- \$ 24,000 Building Maintenance & Repair
- \$ 700,000 Contingency - As needed consultants
- \$ 62,400 Temporary administrative staff for risk management
- \$ 83,200 Temporary administrative staff for contracts department
- \$ 33,333 GenTrader integration into data warehouse/conversion
- \$ 420,000 User Support, Internal system development & production support
- \$ 200,000 Project related consulting/contracting & training

Total A = 250,000  
of Hedging in base amount.

- Fuel planning & forecasting service
- 1,087,933 45-2/1
- 45-2/1

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(C) CONFIDENTIAL

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FPSC Audit Request No. 20  
2002 Contractors & Professional Services Detail Summary

Do not appear - hedging per contracts, letter of engagement

Contractor/Professional Service Provider	Actual \$ 2002	Description of Work	Relation to Hedging Program Changes/Additions
[REDACTED]	[REDACTED]	The contracted [REDACTED] computer technician provided around the clock systems support to the entire trading organization. This support includes resolving access issues, ensuring printers, copiers & fax machines are functional, installing software, etc. <i>contract letter dtd 3/2/02</i>	No relation to hedging program changes/additions. These charges are recovered through base rates.
[REDACTED]	[REDACTED]	The contracted computer consultant from [REDACTED] provided production support to our [REDACTED] (EMT's Risk Management and Deal Capture System) users as well as development support of Nucleus enhancements, specifically the Nucleus to SAP (FPL's Accounts Payable System) actuals and accrual interfaces and automated FERC reporting in 2002. <i>contract letter dtd 7/10/02</i>	No relation to hedging program changes/additions. These charges are recovered through base rates.
Temporary staff services	[REDACTED]	This was an accrual reversal for a contractor who was converted to an employee in December 2001.	No relation to hedging program changes/additions. These charges are recovered through base rates.
technical personnel	[REDACTED]	The [REDACTED] consultants produced detailed specifications and design documents for the spot month mark-to-market reporting, deal entry screen enhancements, Value at Risk reporting, and general risk reporting. <i>contract letter dtd 3/2/02</i>	No relation to hedging program changes/additions. These charges are recovered through base rates.
[REDACTED]	[REDACTED]	The consultant from [REDACTED] provided individual and group training sessions for both new employees and for new system modules. <i>6/01</i>	No relation to hedging program changes/additions. These charges are recovered through base rates.
[REDACTED]	[REDACTED]	The consultant created an automated data feed (system load forecast, unit initial conditions, etc.) from the data warehouse into FPL's unit commitment and fuel allocation study tool, Gentrader. This replaced a significant manual effort. <i>per contract</i>	No relation to hedging program changes/additions. These charges are recovered through base rates.

45-2  
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406,307 - to disburse

Portfolio optimization system initial related to sources - external Aurora contractor

Qurb

Title: Actuals for 02

FPL  
Security & Hedging  
AUS: 802-3404-1  
TYE: 123102  
Docket: 020001-EI

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INTEGRITY BUSINESS FORMS, INC.  
(847) 999-2628 Fax (847) 999-4009

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R12

CONFIDENTIAL

1 - O&M BASE

[Redacted]

See 45-22  
1-4  
for documents  
or related  
ents.

4 - O&M FUEL

[Redacted]

9 - O&M NON-RECOVERABLE FUEL

[Redacted]

O&M EXPENSES - RJ CAP

BASE  
FUEL  
NON-RECOVERABLE FUEL  
TOTAL

ACTUAL 2002 - CONTRACTORS & PROFESSIONAL SERVICES

\$	24X 7 hourly operations/user support
\$	Comptrolary credit reviews
\$	Transmission impact study
\$	Legal consultant expenses
\$	Supply chain services company for the utility and energy services industries
\$	Temporary administrative staff for contracts and risk management
\$	Building Maintenance & Repair
\$	Building Maintenance & Repair
\$	Building Maintenance & Repair
\$	Building Maintenance & Repair
\$	Advertising in FMFA publication
\$	GenTrader integration into data warehouse
\$	GenTrader integration into data warehouse/conversion
\$	Training & consulting for Nucleus system
\$	Deal entry, gas storage, spot mark-to-market system enhancements
\$	Internal system development and production support
\$	Internal system development and production support
\$	Hedging program consulting
\$	Hedging program systems enhancements & functionality
\$	Hedging program systems enhancements & functionality
\$	Hedging program consulting
\$	Fuel planning
\$	Recruiting services
\$	Fuel planning & forecasting service
\$	Building Maintenance & Repair
\$	2,726,054

Actual  
① 77,559  
② 328,748

FPL Special Projects - Wholesale Ops
Risk Analytics
Building Repairs - Ops & Adm
FPL Special Projects - Executive
Temporary Payroll - Risk Mgmt
Temporary Payroll - Cts Adm
External System Contractors - Wholesale Ops
Internal System Contractors - Ops & Adm
External System Contractors - Ops & Adm

BUDGET 2002 - CONTRACTORS & PROFESSIONAL SERVICES

\$	30,000	Contingency - As needed consultants
\$	15,000	Fuel planning & forecasting service
\$	24,000	Building Maintenance & Repair
\$	200,000	Contingency - As needed consultants
\$	61,400	Temporary administrative staff for risk management
\$	81,200	Temporary administrative staff for contracts department
\$	33,333	GenTrader integration into data warehouse/conversion
\$	420,000	User Support, Internal system development & production support
\$	200,000	Project related consulting/contracting & training

Total A = 200,000  
of hedging in base amount.

Risk Analytics

Fuel planning & forecasting service

1,087,933 45-2/1

45-2/1

(428,000) 02

689,933 03

total actual

77,559

328,748

406,307

45-2  
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① - budget 420,000  
② 200,000  
620,000

request contracts  
payment to see what this  
relates to

R20 462  
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45-2/1-4

request

82

CONFIDENTIAL

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1 - O&M BASE

[REDACTED]

4 - O&M FUEL

[REDACTED]

9 - O&M NON-RECOVERABLE FUEL

[REDACTED]

O&M EXPENSES - RECAP

BASE  
FUEL  
NON-RECOVERABLE FUEL  
TOTAL

ACTUAL 2003 (Jan-Feb) - CONTRACTORS & PROFESSIONAL SERVICES

\$ [REDACTED] Holiday cards  
\$ [REDACTED] Building Maintenance & Repair  
\$ [REDACTED] Temporary administrative staff for contracts  
\$ [REDACTED] Training & consulting for Nucleus system  
\$ [REDACTED] Courier service  
\$ [REDACTED] Rightfax - fax system support

\$ [REDACTED] Hedging program systems enhancements & functionality  
\$ [REDACTED] Hedging program systems enhancements & functionality  
\$ [REDACTED] Building Maintenance & Repair  
\$ [REDACTED] Fuel planning

\$ [REDACTED]  
\$ [REDACTED] — 45-2/1-5/1  
\$ [REDACTED]  
\$ [REDACTED]

BUDGET 2003 - CONTRACTORS & PROFESSIONAL SERVICES

\$ [REDACTED] Contingency - As needed consultants  
\$ [REDACTED] Building Maintenance & Repair  
\$ [REDACTED] Temporary administrative staff for contracts department

[REDACTED]

[REDACTED] Fuel planning & forecasting service

[REDACTED]

45-2/1

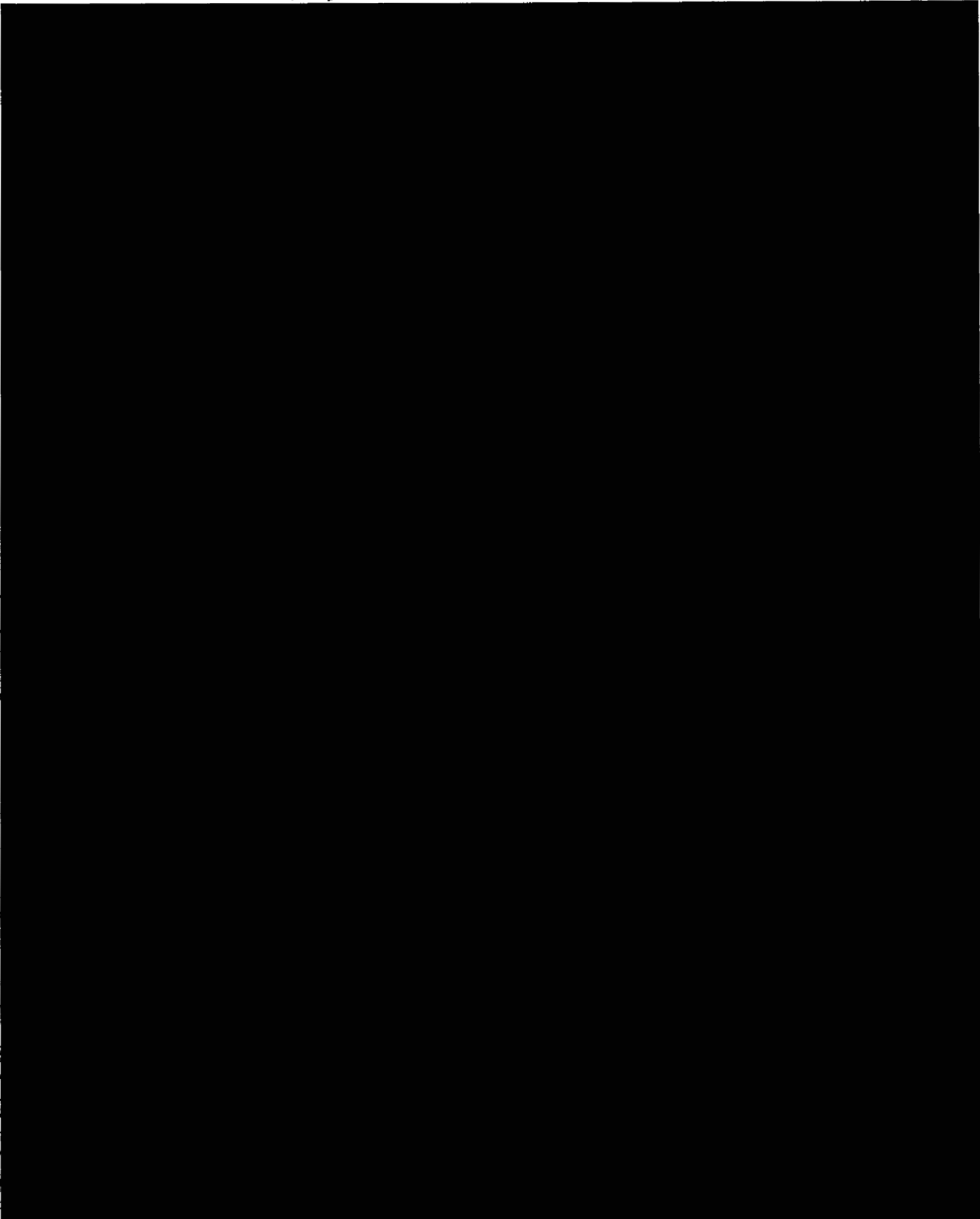
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CONFIDENTIAL

EMT Employee Information as of 3-25-03

Attachment A  
Page 1 of 2



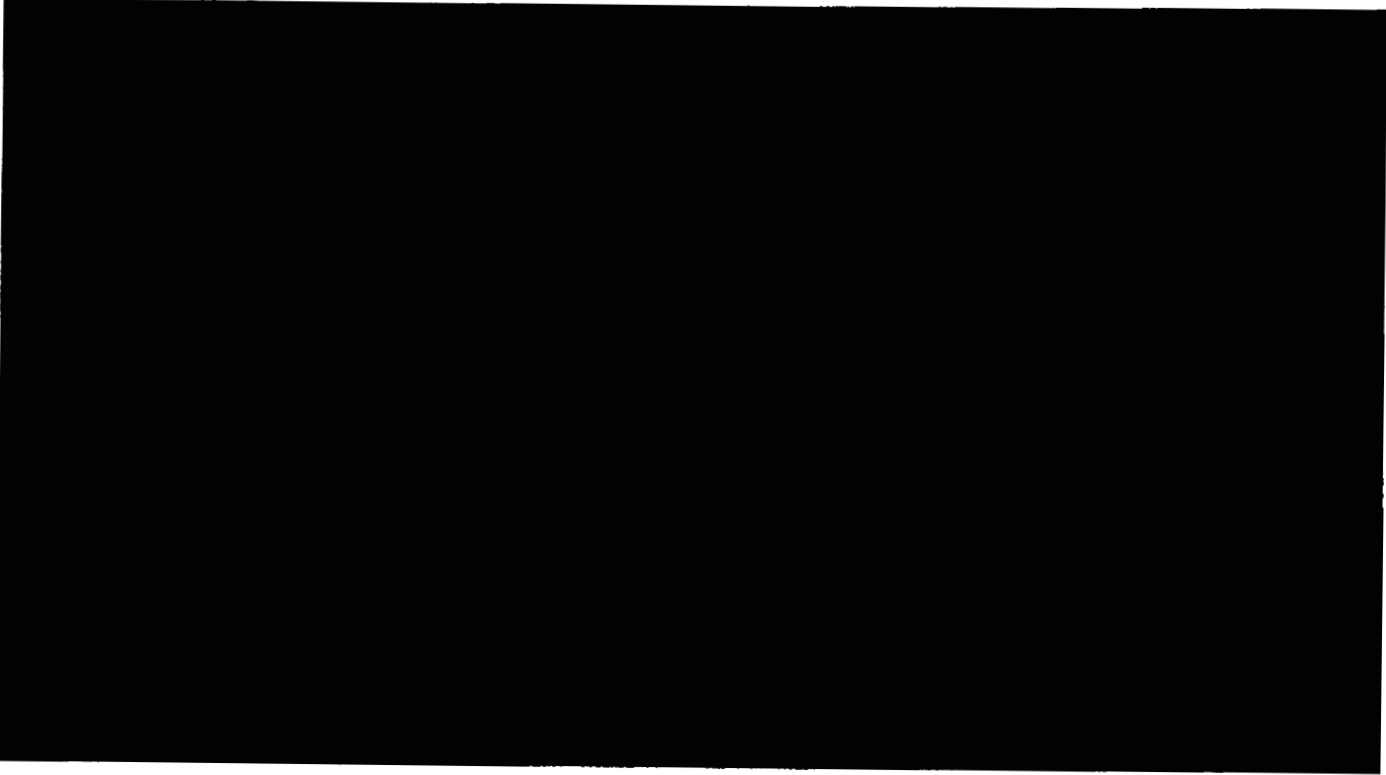
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CONFIDENTIAL

EMT Employee Information as of 3-25-03

Attachment A  
Page 2 of 2

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Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
03/25/2003 14:24:28 SP17300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZPG

JOB DESCRIPTION

Attachment B  
Page 1 of 36

Job Code: 03000007  
Job Title: Associate Accountant  
Pay Grade: ██████████

Job Description:

Assist in researching issues that affect the company in areas of financial, disbursement, regulatory, or property accounting. Assist in timely & accurate preparation of financial reports to accurately reflect financial status of the company. Assist in research activities as directed by supervisor or senior staff member(s). Demonstrate basic understanding of utility accounting & apply utility accounting principles to assigned work. Assist in handling projects that fall under responsibility of incumbent's supervisor. Recognize errors/problems & bring them to the attention of supervisor or senior staff member(s). Demonstrate basic understanding of policies, procedure/practices of the company.

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600545 Accounting Research
- \* 35600558 Financial Accounting
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Basic -
- Competent -
- Yes -
- Competent -
- Basic -
- Basic -

45-2/2-1

113

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:26:55 SP17300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

JOB DESCRIPTION

Attachment B  
Page 2 of 36

4 Job Code: 03000008  
5 Job Title: Associate Analyst  
6 Pay Grade: ██████████

Job Description:

Entry level position responsible for conducting or assisting with simple financial, operational or technical analyses or special projects under the direction of a Senior Analyst, Analyst I. Conduct quantitative and qualitative analytical research required for small or less complex special projects or studies. Make method and process recommendations on operational support activities. Identify, collect, synthesize, and analyze data and interpret statistical analyses. Construct tables and graphs, develop simple analytical or mathematical models, and produce reports to support informed decision-making. 1 year of related experience preferred.

Requirements:

Proficiency Level Essential?

* 35600063	Business Research	Competent	-
* 35600064	Communications Strategy Development	Competent	-
* 35600065	Design of Brochures/Pamphlets	Competent	-
* 35600066	Editorial/Writing	Competent	-
* 35600067	Graphics/Presentations	Competent	-
* 35600068	Intranet/Internet Development	Competent	-
* 35600069	Print/Layout	Competent	-
* 35600070	Public Speaking	Competent	-
* 35600071	Special Events Planning	Competent	-
* 35600072	Speech Writing	Competent	-
* 35600073	Technical Writing	Competent	-
* 35600085	Video Production	Competent	-
* 35600369	Bachelor's (Sciences)	Yes	-

45-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:28:49 SP17300

Position Or Job Description Report.

CONFIDENTIAL

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AELOZFG

JOB DESCRIPTION

Attachment B  
Page 3 of 36

4 Job Code: 03000040  
5 Job Title: Analyst III  
6 Pay Grade: [REDACTED]

Job Description:

Complete less complex financial, operational/technical analyses, medium/large special projects. Conduct independent quantitative, qualitative analytical research required for small/less complex projects that support operations of business unit. Assist in design of, or modify work processes/work practices in support of business unit. Complete analyses requested by internal/external customers. Conduct, analyze, interpret statistical analyses. Develop/conduct small/less complex analytical or mathematical models, produce reports to support informed decision making. 1-3 yrs exp.

Requirements:

Proficiency Level Essential?

- \* 35600029 Analytical Problem Solving
- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35601151 Lotus Notes

Advanced	-
Competent	-
Competent	-
Yes	X
Competent	-

45-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:29:19 SP1/300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AELOZFG

JOB DESCRIPTION

Attachment B  
Page 4 of 36

4 Job Code: 03000087  
5 Job Title: Analyst II  
6 Pay Grade: [REDACTED]

Job Description:

Completion of moderately complex financial, operational or technical analyses, medium to large special projects. Conduct independent quantitative, qualitative analytical research required for moderately complex projects or assignments that support operations of business unit. Design/modify work processes/practices in support of business unit. Complete analyses requested by internal/external customers. Conduct, analyze, interpret statistical analyses. Develop/conduct moderately complex analytical or mathematical models, produce reports to support informed decision making. 3-5 yrs exp.

Requirements:

Proficiency Level Essential?

- 35600029 Analytical Problem Solving
- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- 35600366 Bachelor's - Acct / Finance
- \* 35600371 Master's - Bus. Admin.
- 35601151 Lotus Notes

- Competent -
- Competent -
- Competent -
- Yes X
- Yes -
- Competent -

45-2/2-1

4

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:29:41 SP1/300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

JOB DESCRIPTION

Attachment B  
Page 5 of 36

1 Job Code: 03000129  
2 Job Title: Systems Administrator P  
3 Pay Grade: [REDACTED]

Job Description:

Responsible for installing, configuring and maintaining computing infrastructure, operating systems and/or middleware products on all computer platforms including mainframes, workstations and servers, including web servers, in support of 24 X 7 business processes. Evaluates, implements and modifies operating system software parameters and/or product solutions for optimum performance. Identifies integration and other interface requirements for all supported products and platforms.

Requirements:

- 35600369 Bachelor's - Sciences
- 35600751 Web Technologies
- 35600803 Administration and Licensing
- 35600920 Server Installation

Proficiency Level Essential?

- Yes -
- Competent -
- Competent -
- Competent -

45-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:30:04 SP17300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

JOB DESCRIPTION

Attachment B  
Page 6 of 36

4 Job Code: 03000134  
5 Job Title: Transportation & Exchange Rep II  
6 Pay Grade: ██████████

Job Description:

Negotiates transportation/exchange agreements. Communicate market conditions. Nominate/schedule gas to facilities as required for unit obligations. Ensure scheduling processes take place in correct, timely manner w/ regard to pipeline/departmental deadlines. Accurate/timely reports for all responsibility areas to balance/manage gas controlled business. Input/verify/adjust physical natural gas flows, transported volumes into gas/energy management system. Verify accuracy of portfolio, assist back office w/ monthly closing process. Provide alternate routing to ensure contractual obligations met. Understand software programs (Pipeline EBB's, PC spreadsheets)

Requirements:

Proficiency Level Essential?

• 35600047	Effective Written Communications	Competent	-
• 35600048	Effective Verbal Communications	Competent	-
• 35600173	Pipeline Contracts	Competent	-
• 35600366	Bachelor's - Acct / Finance	Yes	X
* 35600383	Fuel Nomination/Scheduling	Competent	-
• 35601151	Lotus Notes	Basic	-

45-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:30:26 SP1/300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

JOB DESCRIPTION

Attachment B  
Page 7 of 36

4 Job Code: 03000203  
5 Job Title: Systems Administrator S  
6 Pay Grade: ██████████

Job Description:

Responsible for installing, configuring and maintaining computing infrastructure, operating systems and/or middleware products on all computer platforms including mainframes, workstations and servers, including web servers, in support of 24 X 7 business processes. Evaluates, implements and modifies operating system software parameters and/or product solutions for optimum performance. Identifies integration and other interface requirements for all supported products and platforms.

Requirements:

- \* 35600369 Bachelor's - Sciences
- \* 35600751 Web Technologies
- \* 35600803 Administration and Licensing
- \* 35600920 Server Installation

Proficiency Level Essential?

- Yes -
- Competent -
- Competent -
- Advanced -

45-2/2-1

A

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:30:49 SP17300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

JOB DESCRIPTION

Attachment B  
Page 8 of 36

4 Job Code: 03000255  
5 Job Title: Programmer Analyst Principal  
6 Pay Grade: ██████████

Job Description:

Responsible for the development and integration of new or existing applications into the technical infrastructure and existing business processes. Provides technical or functional guidance to project or work teams as needed within a specific discipline. Collaborates on an on-going basis with the Business Systems Analyst. Analyzes, designs, develops, tests, debugs, implements, maintains and/or enhances existing or new systems that are reliable and efficient.

Requirements:

- \* 35600369 Bachelor's - Sciences
- \* 35600751 Web Technologies
- \* 35600837 Information Coding Standards
- \* 35600888 Programming
- \* 35601027 Strategic Planning

Proficiency Level Essential?

- Yes -
- Advanced -
- Advanced -
- Expert -
- Advanced -

45-2/2-1

A

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:45:46 SP17300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AELOZFG

JOB DESCRIPTION

Attachment B  
Page 9 of 36

4 Job Code: 03000262  
5 Job Title: Sr Analyst  
6 Pay Grade: ██████████

Job Description:

Complete complex projects requiring extensive financial, operational or technical analyses. Provide expertise/leadership needed for completion of assigned projects. Conduct complex analytical studies on issues having major impact on operation of specific functional area, make recommendations to mgmt. Lead/direct special project team to ensure timely/successful completion. Review/approve findings and recommendations of special project team to be presented to senior mgmt. Maintain effective communication w/ external customer groups, respond to their needs. Serve as acting mgr on occasion, regularly lead and mentor lower level analysts. 8+ yrs exp.

no trading

Requirements:

- \* 35600029 Analytical Problem Solving
- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600371 Master's - Bus. Admin.
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Expert -
- Advanced -
- Competent -
- Yes X
- Yes -
- Competent -

4S-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:46:28 SP1/300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

3

JOB DESCRIPTION

4 Job Code: 03000308  
5 Job Title: Accounting Supv Business Unit  
6 Pay Grade: ██████████

Attachment B  
Page 10 of 36

Job Description:

Record financial transactions in general accounting records of applicable entities. Perform effective analytical review of records before financial information released. Supervise accumulation, recording, analysis of financial data in conformity w/ generally accepted accounting principles & requirements of regulatory authorities. Direct/control maintenance of applicable general ledgers. Supervise/coordinate accounting monthly closing process. Ensure adequate internal controls exist, reflect appropriate consideration of cost-benefit issues & are effective. Supervise activities necessary to ensure accurate/timely preparation of internal managerial/statistical reports & reports to external agencies.

Requirements:

- \* 35600027 Partners in Performance Program
- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600558 Financial Accounting
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Competent -
- Yes X
- Advanced -
- Competent -

45-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:47:11 SP17300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL0ZFG

JOB DESCRIPTION

Attachment B  
Page 11 of 36

4 Job Code: 03000359  
5 Job Title: Principal Financial Analyst  
6 Pay Grade: ██████████

Job Description:

Expert to identify/analyze financial impacts of issues, specific decisions facing FPL, propose strategies to maximize financial performance of Company. Identify, analyze, communicate to mgmt impact on company's financial structure, profitability financial integrity, competitive position of relevant environmental and/or business issues facing FPL utilizing relevant analytical methods and/or dept's forecasting models. Provide expertise, support, financial training for FPL depts requiring these services. Perform financial analyses as required by mgmt or regulatory bodies. Make recommendations on financing decisions, execute long/short term financings. Direct lower level analysts, act as manager on occasion.

Requirements:

- 35600029 Analytical Problem Solving
- 35600047 Effective Written Communications
- 35600048 Effective Verbal Communications
- 35600366 Bachelor's - Acct / Finance
- 35601151 Lotus Notes

Proficiency Level Essential?

Expert	-
Advanced	-
Competent	-
Yes	X
Competent	-

45-2/2-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:47:41 SP1/300

Position Or Job Description Report.

CONFIDENTIAL

Page: 1  
AEL02FG

JOB DESCRIPTION

Attachment B  
Page 12 of 36

4 Job Code: 03000369  
5 Job Title: Project Mgr P  
6 Pay Grade: [REDACTED]

Job Description:

Provides formalized, continuing work direction and leadership to assigned team(s) to ensure timely and effective project execution. Also responsible for employee development, coaching and ongoing performance management. Plans and directs the installation of Information Technology projects which typically involve and impact multiple business areas.

Requirements:

Proficiency Level Essential?

* 35600003	Change Management	Learning	-
* 35600012	Performance Management	Proficient	-
* 35600017	Resource Management	Learning	-
* 35600028	Project / team leadership	Competent	-
* 35600040	Team Problem Solving	Competent	-
* 35600165	Supplier/Vendor Relationships	Competent	-
* 35600369	Bachelor's - Sciences	Yes	-
* 35600628	Operational Budgeting	Competent	-
* 35600778	Workflow/Document Management	Competent	-
* 35601027	Strategic Planning	Competent	-

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1/2

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/27/2003 10:25:30 SP1/300

Position Or Job Description Report.

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JOB DESCRIPTION

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7 Job Code: 03000395  
5 Job Title: Technology Consultant S  
3 Pay Grade: [REDACTED]

Job Description:

Utilizes expert knowledge of one or more major components of information technology to recommend solutions as they relate to current & future business environments. Lead role in planning, design, configuration & operations of information systems. Responsible for day to day operations of business unit's technical infrastructure. Provide appropriate technical operational support. Assist in planning/design of technology strategies to achieve/implement management's goals. Maintain appropriate maintenance schedules & plans & supervises system upgrades accordingly. Maintains close working relationships with other IM support organizations.

Requirements:

- \* 35600232 Database develop, mgmt & reporting
- \* 35600369 Bachelor's - Sciences
- 35601151 Lotus Notes

Proficiency Level Essential?

Competent	-
Yes	X
Competent	-

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:49:12 SPL/300

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JOB DESCRIPTION

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4 Job Code: 03000411  
5 Job Title: Contract Mgr  
6 Pay Grade: ██████████

Job Description:

Responsible for assisting in tasks related to activities involving negotiations, contract documents, and other legal proceeding with regard to the wholesale power and natural gas business. Review contractual agreements or proposed amendments for conformity to company policies or recommendations. Generate outgoing contracts, amendments, and confirmations to trading partners. Maintain accurate records, coordinate and track incoming and outgoing documents. Designation as a paralegal or other relevant graduate degree highly desirable. An emphasis in contractual obligations or financial trading institution experience highly desirable.

Requirements:

Proficiency Level Essential?

* 35600047	Effective Written Communications	Competent	-
* 35600048	Effective Verbal Communications	Competent	-
* 35600118	Contract Administration	Competent	-
* 35600369	Bachelor's - Sciences	Yes	X
* 35600935	Legal Assistant-Paralegal	Competent	-
* 35600953	Negotiations/Settlements	Competent	-
* 35601151	Lotus Notes	Competent	-

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JOB DESCRIPTION

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- 4 Job Code: 03000450
- 5 Job Title: Physical Trader II
- 6 Pay Grade: [REDACTED]

Job Description:

Purchases/sales of energy in short-term market. Commit to purchase/sales transactions to enhance FPL Energy's generation portfolio. Monitor variables that influence pricing, availability of resources, ability to transmit/transport product. Understand generation heat rate curves, fuel burns as related to unit obligations. Knowledge of trading tools, pricing indices, marginal pricing, generation commitment, dispatch techniques, transportation systems to execute purchases/sales. Use EBB's, Tagging systems to provide sourcing optimization for transactions. Negotiate short-term transactions w/ other utilities, energy marketers, producers. In-depth knowledge of unit commitment/short term pricing programs.

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600365 Bachelor's - Bus. Admin.
- \* 35600386 Fuel Sales
- \* 35600387 Gas Trading
- \* 35600393 Oil Trading
- \* 35600396 Power Purchase/Sales
- \* 35600403 Unit Commitment
- \* 35600405 Wholesale Services
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Yes X
- Competent -
- Competent -
- Competent -
- Advanced -
- Advanced -
- Competent -
- Basic -

Interview - Hubbard

works for VOPP

45-212-1

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:50:48 SP17300

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JOB DESCRIPTION

4 Job Code: 03000459  
5 Job Title: Principal Transportation & Exchange Rep  
6 Pay Grade: [REDACTED]

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Job Description:

Negotiate transportation/ exchange agreements to implement gas dispatch. Prepare T&E economic evaluations/ justifications using long-term perspective. Serve as bridge between functions in transportation/exchange dept. Act as project coordinator/leader, provide direction/guidance to less experienced T&E Reps. Responsibilities include profit & loss, long-term planning, risk assessment, & supervisory responsibilities. Position requires significant involvement in negotiations. Candidate should be at an expert level of accomplishment. This position is non-career path and should be used on a very limited and exclusive basis. Responsible for nominating &

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600173 Pipeline Contracts
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600383 Fuel Nomination/Scheduling
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Advanced -
- Competent -
- Advanced -
- Yes X
- Advanced -
- Competent -

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Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
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JOB DESCRIPTION

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Job Code: 03000465  
Job Title Project Mgr S  
Pay Grade ██████████

Job Description:

Accountable for feasibility, design, development, implementation, support of many business systems of varied size & complexity for assigned functional and/or technical areas of the organization. Act as systems advocate for assigned Business Unit to ensure that technology opportunities being considered will provide appropriate solutions to their business problems. Ensure that project work meets all established work standards. Keep abreast of technology, industry & business trends to ensure that appropriate technology solutions are applied to meet client requirements. Maintain functional & technical competency of the staff & develop skills necessary to deliver assigned business systems.

Requirements:

- \* 35600027 Partners in Performance Program
- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600232 Database develop, mgmt & reporting
- \* 35600364 Associate's Degree
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Competent -
- Expert -
- Yes -
- Competent -

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A

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:51:30 SPI7300

Position Or Job Description Report.

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3

JOB DESCRIPTION

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4 Job Code: 03000468  
5 Job Title: Quantitative Analyst I  
6 Pay Grade: [REDACTED]

Job Description:

Support transition into National deregulated markets by accurately valuing assets prior to acquisition to ensure maximum financial results after acquisition.

Requirements:

• 00000000 No Quale

Proficiency Level Essential?

No Proficiencies

Interview - Sammel, works for Unifac

45-2/2-1

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A

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:51:54 SP1/300

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JOB DESCRIPTION

Attachment B  
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4 Job Code: 03000469  
5 Job Title: Quantitative Analyst  
6 Pay Grade: ██████████

Job Description:

Develop models, pricing energy derivatives, design/perform quantitative studies/analysis of spot/forward prices & volatilities for making pricing/trading/risk mgmt decisions. Develop core algorithms/models to support trading/origination/asset optimization decisions. Develop mathematical models and translate algorithms into code. Work w/ origination/risk mgmt/trading to interpret valuations provided by models and to respond to intra-day trading requests to quickly price & evaluate structured transactions. Assist in development of energy price forecast, forward curve, & volatility models. Design/construct risk mgmt tools in evaluating the company's risk profile and exposure levels.

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600855 JavaScript
- \* 35601080 Liability/Risk Analysis
- \* 35601151 Lotus Notes

Proficiency Level Essential?

Competent	-
Competent	-
Yes	X
Competent	-
Advanced	-
Basic	-

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:52:17 SPI/300

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2

JOB DESCRIPTION

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1 Job Code: 03000512  
2 Job Title: Distribution Operations Mgr I  
3 Pay Grade: [REDACTED]

Job Description:

Plan, direct, coordinate and supervise activities to prevent electric service interruptions. Minimize the impact and restoration time of service interruptions. Coordinate activities with the Area Operations Centers to complete service restoration. Provide adequate, accurate information to the Customer Service Centers to keep affected customers properly informed. Provide adequate training and skills development to subordinates. Direct and coordinate service restoration activities, to minimize duration of interruptions to customers. Monitor the performance of the Distribution System in order to anticipate potential load problems or unacceptable variations in voltage. Provide recommendations to management on actions necessary to maintain or improve system stability and integrity. Establish and maintain clear and cooperative communication links to Customer Service Transmission, Distribution and Substation Service Centers. Provide feedback to staff groups on the performance of computer systems and recommend needed changes and enhancements.

Requirements:

\* 00000000 No Quals

Proficiency Level Essential?

No Proficiencies

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JOB DESCRIPTION

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Job Code: 03000559  
Job Title: Power Energy Marketing Rep I  
Pay Grade: [REDACTED]

Job Description:

Same duties/skills of 01F21,01F22,01F23,01F24. Analyzes changing market conditions and initiate recommendation. Propose new ways to challenge traditional relationship between various markets as business conditions change. Respond promptly to changes in market while working efficiently to achieve goals Evaluate and propose energy market alternatives and prepares sales recommendations. Compiles background information, statistics and trends needed for sales efforts. Applies expert negotiation skills to clearly interact with suppliers. Negotiate/administrate power/energy sales contracts. May provide guidance and direction to less experienced energy marketers.

Requirements:

- \* 35600170 Energy Contracts
- \* 35600365 Bachelor's - Bus. Admin.
- \* 35600405 Wholesale Services
- \* 35601151 Lotus Notes

Proficiency Level Essential?

Competent	—
Yes	X
Advanced	—
Basic	—

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:54:12 SP17300

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JOB DESCRIPTION

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4 Job Code: 03000565  
5 Job Title: Project Mgr  
6 Pay Grade: [REDACTED]

Job Description:

Manages the development of plans and the execution of new and/or enhanced generation projects to fulfill the requirements established by the Manager of Projects. This position will have day-to-day responsibility for resource allocation, schedules, cost and technical adequacy, ensuring the project is completed in the most cost effective and competitive manner. Responsible for day-to-day activities associated with planning, design, engineering, environmental, licensing, permitting, procurement, construction and start-up; timely completion within the scheduled and budgetary constraints and in compliance with applicable technical requirements; compliance with all regulatory requirements.

Requirements:

\* 35600369 Bachelor's - Sciences

Proficiency Level Essential?

Yes

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2



JOB DESCRIPTION

Job Code: 03000652  
Job Title: Director Credit Risk  
Pay Grade: [REDACTED]

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Job Description:

Develop/maintain effective credit risk standards. Assess/approve credit limits, monitor credit exposure for routine/complex transactions. Ensure assets protected w/ minimal risk exposure. Establish/authorize credit limits for each of EMT/PMI's trading counterparties. Establish provisional limits for new counterparties while limiting FPL's/PPL's credit exposure. Report on credit exposure by counterparty, market segment, credit category. Develop contractual or other risk mitigation alternatives to enable EMT/PMI to do business w/ counterparties who would otherwise fail to meet credit standards. Ensure credit risk policies/procedures approved by EMC complied with, develop changes when warranted.

Requirements

Proficiency Level Essential?

* 35600027	Partners in Performance Program	Competent	-
* 35600047	Effective Written Communications	Advanced	-
* 35600048	Effective Verbal Communications	Competent	-
* 35600366	Bachelor's - Acct / Finance	Yes	X
* 35600372	Master's - Acct / Finance	Yes	-
* 35601076	Credit Management	Expert	-
* 35601151	Lotus Notes	Competent	-

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:54:55 SP17300

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JOB DESCRIPTION

Attachment B  
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4 Job Code: 03000665  
5 Job Title: Director Trading Risk Management  
6 Pay Grade: ██████████

Job Description:

Identify and recommend, through risk assessment, an effective trading risk management program for the trading group. Directly responsible to implement and manage trading risk program to ensure optimal results. Monitor changes in the trading environment, demonstrate keen understanding of potential impact on risk management and loss prevention and validates procedures for all physical and financial transactions. Effectively manages departmental financial resources for maximum benefit to the company, effectively set and prioritize goals. Ensure that assets are protected with minimal risk exposure.

Requirements:

Proficiency Level Essential?

• 35600027	Partners in Performance Program	Competent	-
• 35600047	Effective Written Communications	Advanced	-
• 35600048	Effective Verbal Communications	Advanced	-
• 35600366	Bachelor's - Acct / Finance	Yes	X
• 35600372	Master's - Acct / Finance	Yes	-
• 35601080	Liability/Risk Analysis	Expert	-
• 35601151	Lotus Notes	Competent	-

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JOB DESCRIPTION

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Job Code: 03000688  
Job Title: Regional Power Energy Marketing Mgr  
Pay Grade: [REDACTED]

Job Description:

Management of power/energy sales contracts and/or managing group of individuals involved in power/energy sales contracts. Negotiate/execute short, medium, long-term energy supply and sales contracts. Work w/ various wholesale buyers, municipalities, power generators to build relationships, negotiate purchase agreements. Understanding of relevant regulations for regional wholesale energy transmission and transportation, state of business affairs within the market, market supply and demand fundamentals and future market trends. Manage multiple commodities and related products and services. Responsible for creating, developing and implementing new businesses outside the core business.

Requirements:

Proficiency Level Essential?

* 35600027	Partners in Performance Program	Competent	-
* 35600047	Effective Written Communications	Advanced	-
* 35600048	Effective Verbal Communications	Competent	-
* 35600170	Energy Contracts	Expert	-
* 35600365	Bachelor's - Bus. Admin.	Yes	X
* 35600371	Master's - Bus. Admin.	Yes	-
* 35600405	Wholesale Services	Advanced	-
* 35601151	Lotus Notes	Basic	-

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A

JOB DESCRIPTION

Job Code: 03000692  
Job Title: Sr Financial Trader  
Pay Grade: ██████████

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Job Description:

All duties/skills/knowledge of 01F07, 01F08, 01F09. Execution of transactions are intended to maximize the value of the assets by trading around the implicit market risk of assets while constrained by the overall organization risk appetite (value atrisk limits, tenor limits, etc.) Develop, communicate, and align the asset by asset and regional strategies w/ developers, operations, traders, marketers, etc. Develop regional competencies of issues/opportunities, financial alternatives and regulatory status/changes, provide executive level strategies, analysis/market overviews for refinement of corporate strategy.

Requirements:

- \* 35600365 Bachelor's - Bus. Admin.
- \* 35600371 Master's - Bus. Admin.
- \* 35600395 Portfolio Management
- \* 35600406 Financial Trading/Hedging
- \* 35600407 Forward Trading
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Yes X
- Yes X
- Expert -
- Expert -
- Expert -
- Advanced -

Interview  
Sacardole - work for Stepanovitch  
and Max

45-2/2-1

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A

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:56:59 SPI/300

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JOB DESCRIPTION

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4 Job Code: 03000729  
5 Job Title: Trading Desk Head (MGR)  
6 Pay Grade: ██████████

Job Description:

Responsible for energy sales and purchases in the short-term and intermediate markets ensuring the energy portfolio is aligned with the portfolio strategy. Works with various buyers, sellers and other traders to maximize trading profits and savings. Manages traders involved in power, gas or financial transactions.

Requirements:

- 35600027 Partners in Performance Program
- 35600047 Effective Written Communications
- 35600048 Effective Verbal Communications
- 35600365 Bachelor's - Bus. Admin.
- 35600371 Master's - Bus. Admin.
- 35600386 Fuel Sales
- 35600387 Gas Trading
- 35600393 Oil Trading
- 35600396 Power Purchase/Sales
- 35600405 Wholesale Services
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Advanced -
- Competent -
- Yes X
- Yes X
- Advanced -
- Advanced -
- Advanced -
- Expert -
- Expert -
- Competent -

Yupp, Gerard.

45-212-1

Interviewing an employee that works for him (Hubbard)

A

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:58:53 SP1/300  
3

JOB DESCRIPTION

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4 Job Code: 03000819  
5 Job Title: Administrative Specialist II  
6 Pay Grade: ██████████

Job Description:

No description.

Requirements:

• 00000000 No Quals

Proficiency Level Essential?

No Proficiencies -

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PC

JOB DESCRIPTION

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Job Code: 03000830  
Job Title: Administrative Specialist I  
Pay Grade: ██████████

Job Description:

Under minimal supervision, performs routine document management and other duties in accordance with nuclear policy and procedures. Work requires some independent judgement of nuclear standards. Responsible for maintaining records and documentation, preparing various forms, and other documentation. Able to multi-task and be flexible to take on other equivalent nuclear-related activities. Use of standard personal computer programs such as word, excel, and other programs required. Also includes other office equipment necessary to fulfill work assignments. Five years related administrative experience required.

Requirements:

Proficiency Level Essential?

• 35600047	Effective Written Communications	Competent	-
• 35600048	Effective Verbal Communications	Competent	-
• 35600049	Multi-Tasking	Competent	-
• 35600050	Time Management	Competent	-
• 35600053	Organization Skills	Competent	-
• 35600361	High School Grad / GED	Yes	X
• 35600707	Nuclear Processes	Competent	-

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1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/25/2003 14:59:37 SP1/300

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JOB DESCRIPTION

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4 Job Code: 03000845  
5 Job Title: Administrative Technician  
6 Pay Grade: ██████████

Job Description:

Performs advanced, diversified and confidential administrative duties requiring broad and comprehensive experience, skills and knowledge of organizational policies and practices. Works under general supervision. Relies on multiple years of experience to plan and accomplish assigned task and goals. 7+ years experience.

Requirements:

Proficiency Level Essential?

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600891 Spreadsheets
- \* 35601149 Power Point
- \* 35601151 Lotus Notes

- Competent -
- Competent -
- Competent -
- Competent -
- Competent -

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JOB DESCRIPTION

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4 Job Code: 03000866  
5 Job Title: Sr Accounting Technician  
6 Pay Grade: ██████████

Job Description:

Process accounting data (both manually and through the use of computers) in various areas of the Accounting Department. . Demonstrate proficiency in the use of various job-specific computer systems (MECA, PRS, PMIS, FAMS, etc.). Applies advances bookkeeping practices as required by specific job. Demonstrate understanding of the policies, procedures, and practices of the company which apply to the incumbent's specific job. Works within established guidelines utilizing procedures, work routines, and instructions. Conduct special projects and analysis under the direction of exempt personnel or in support of lead technician.

Requirements-

- 35600047 Effective Written Communications
- 35600048 Effective Verbal Communications
- 35600364 Associate's Degree
- 35601151 Lotus Notes

Proficiency Level Essential?

Competent -  
Competent -  
Yes -  
Basic -

45-2/2-1

RW

A

JOB DESCRIPTION

Job Code: 03000987  
Job Title: Asst Accountant  
Pay Grade: [REDACTED]

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Job Description:

Assist in researching issues that affect the company in areas of financial, disbursement, regulatory, property accounting. Also assists, under close supervision, in timely/accurate preparation of financial reports to accurately reflect financial status of the company. Develop a basic understanding of utility accounting and how to apply utility accounting principles to assigned work. Assist in handling projects or tasks that fall under the responsibility of the incumbent's supervisor. Look for errors or problems and bring them to the attention of the supervisor or senior staff member(s). Develop a basic understanding of the policies, procedure and practices of the company.

Requirements:

- 35600047 Effective Written Communications
- 35600048 Effective Verbal Communications
- 35600366 Bachelor's - Acct / Finance
- 35600545 Accounting Research
- 35600558 Financial Accounting
- 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Yes -
- Competent -
- Competent -
- Basic -

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JOB DESCRIPTION

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Job Code: 03001174  
Job Title: Mgr Risk Analytics  
Pay Grade: [REDACTED]

Job Description:

Responsible for developing the core algorithms and models that lead to and support trading and asset valuation decisions.

Requirements:

• 00000000 No Quals

Proficiency Level Essential?  
No Proficiencies -

*Ungar, Cepene*

*Interviewing Sankar who works for him*

45-2/2-1

EW

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JOB DESCRIPTION

Attachment B  
Page 34 of 36

† Job Code: 03001175  
> Job Title: Director Trading & Operations  
⊗ Pay Grade: ██████████

Job Description:

Direct, coordinate, and implement interchange activities which include power sale & purchase decisions, trading, energy, and financial accounting, billing and contract administration for: Interchange, Purchase Power, and Co-generation Contracts as well as Transmission Service Agreements.

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600170 Energy Contracts
- \* 35600369 Bachelor's - Sciences
- \* 35600396 Power Purchase/Sales
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Advanced -
- Advanced -
- Expert -
- Yes -
- Expert -
- Competent -

*Stepanovitch, J.*

*Interviewing Sacerdote who wants for firm*

45-2/2-1

W

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JOB DESCRIPTION

Attachment B  
Page 35 of 36

Job Code: 03001178  
Job Title: Director Financial Acctg & Planning  
Pay Grade: ██████████

Job Description:

Direct formulation/implementation of policies/procedures to ensure that appropriate accounting/financial functions for EMT performed efficiently, under control, w/in corporate policy. Direct development/acquisition, implementation/maintenance of computer systems that are efficient, cost effective, state-of-the art to support marketing/trading of EMT. Manage credit exposure of EMT, making appropriate use of FPL's balance sheet to support trading/marketing activities. Ensure that EMT's policies/procedures are consistent w/ internal audit standards of FPL and those of external authorities such as FPSC, and that functions are carried out in conformance with such policies and procedures.

Requirements:

- \* 35600027 Partners in Performance Program
- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600558 Financial Accounting
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Competent -
- Yes X
- Expert -
- Competent -

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W

Position Or Job Description Report.

1 Program: ZP\_PD\_REPT\_POS\_JOB\_DESC  
2 03/27/2003 10:27:37 SP17300

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JOB DESCRIPTION

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4 Job Code: 03001181  
5 Job Title: Principal Regulatory Forecast Analyst  
6 Pay Grade: [REDACTED]

Job Description:

Provide the leadership and direction for the preparation and analysis of financial and accounting data and documents to be used for FPSC and FERC regulatory proceedings. Perform analysis or regulatory alternatives and present recommendations to management

Proficiency Level Essential?

No Proficiencies -

Requirements:

\* 00000000 No Quals

45-2/2-1

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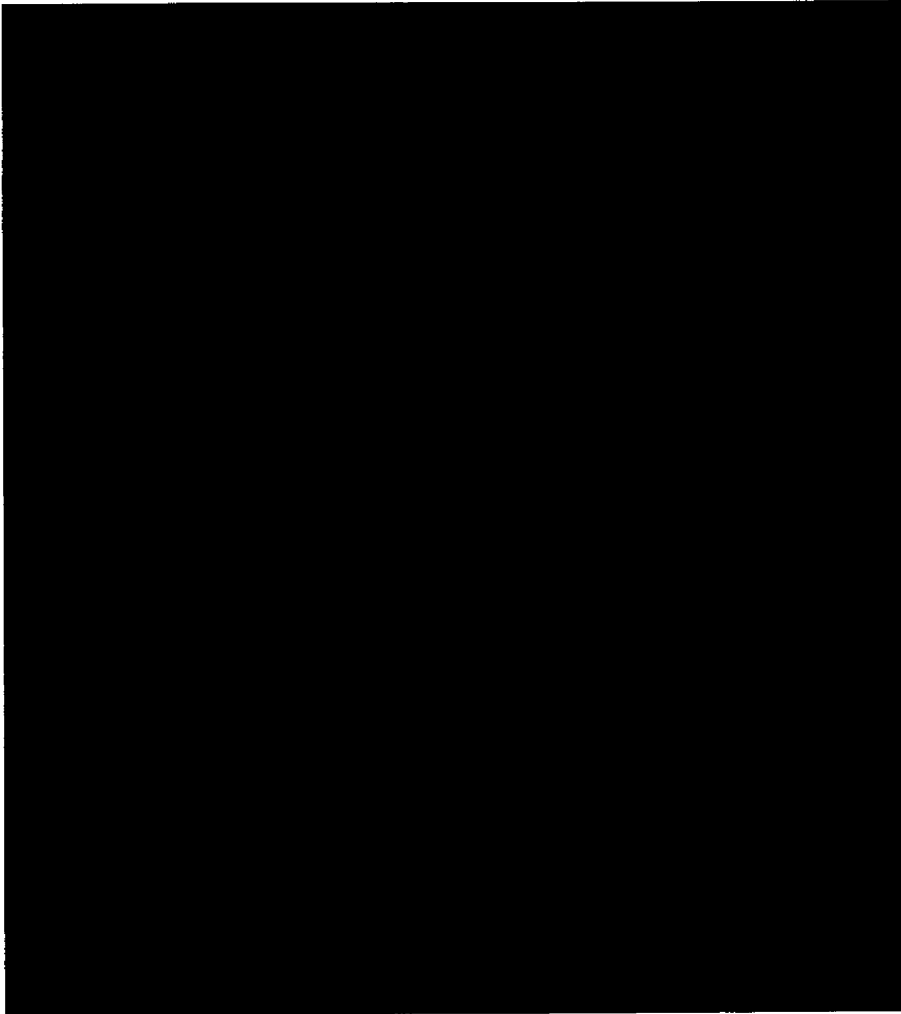
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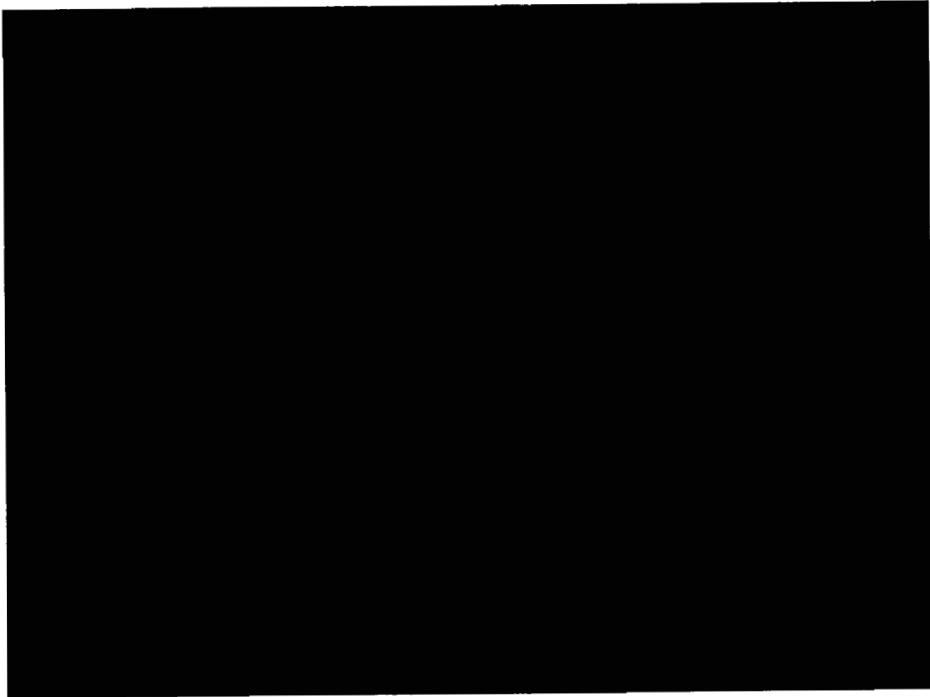


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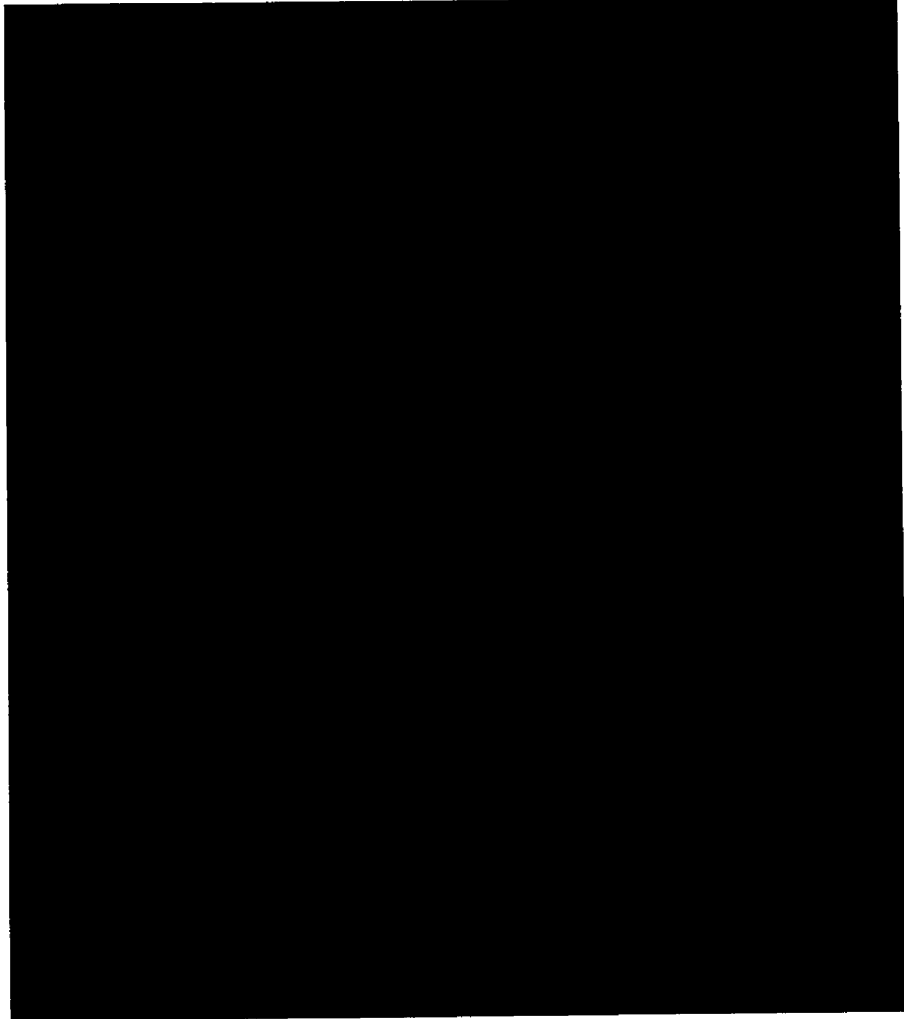
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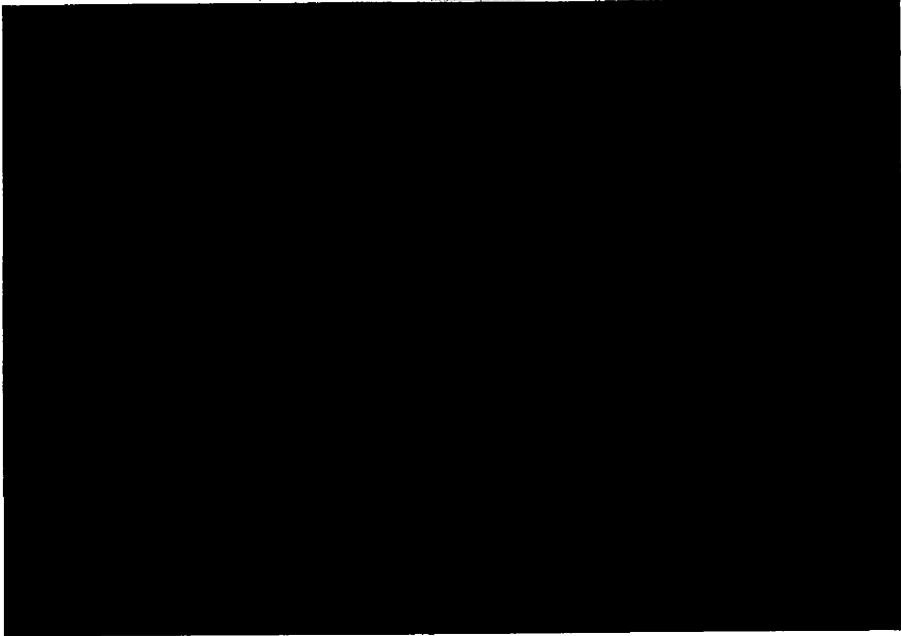
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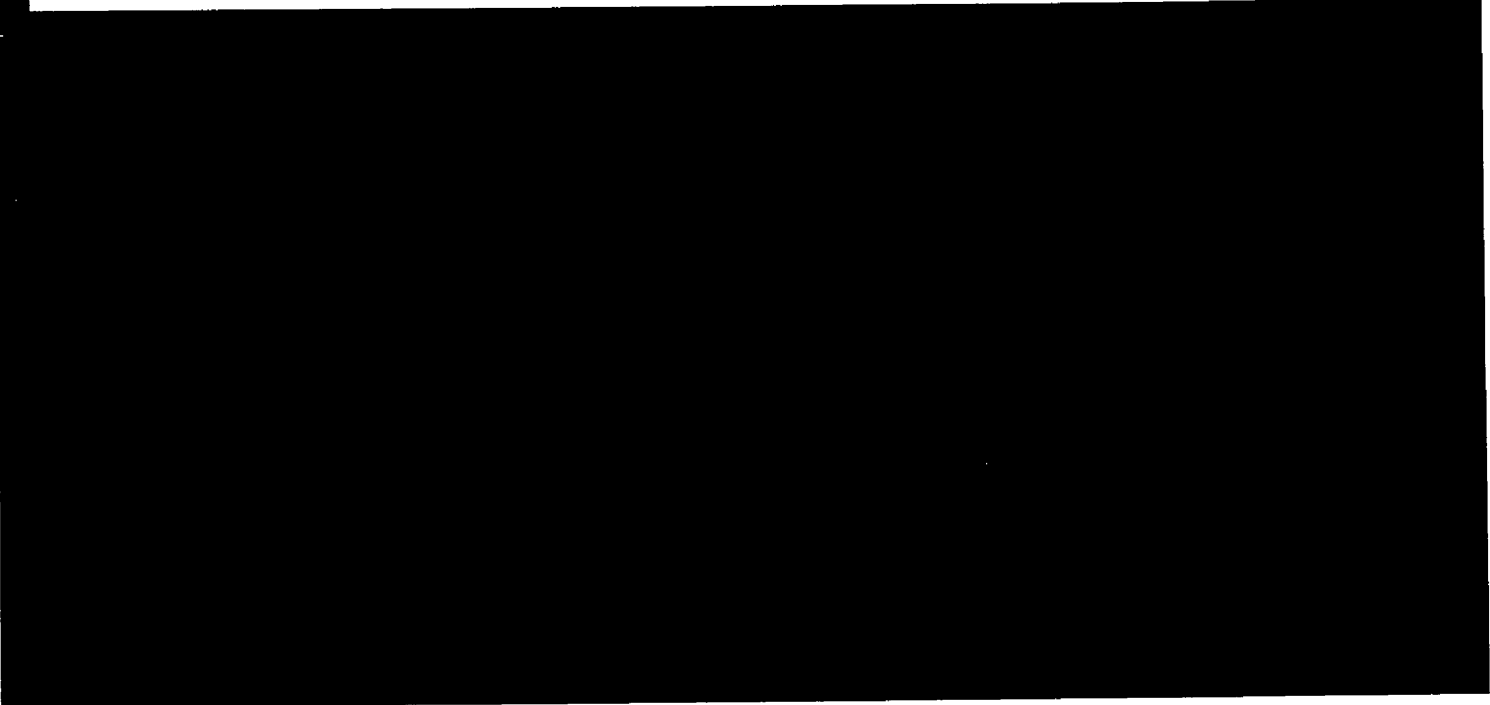


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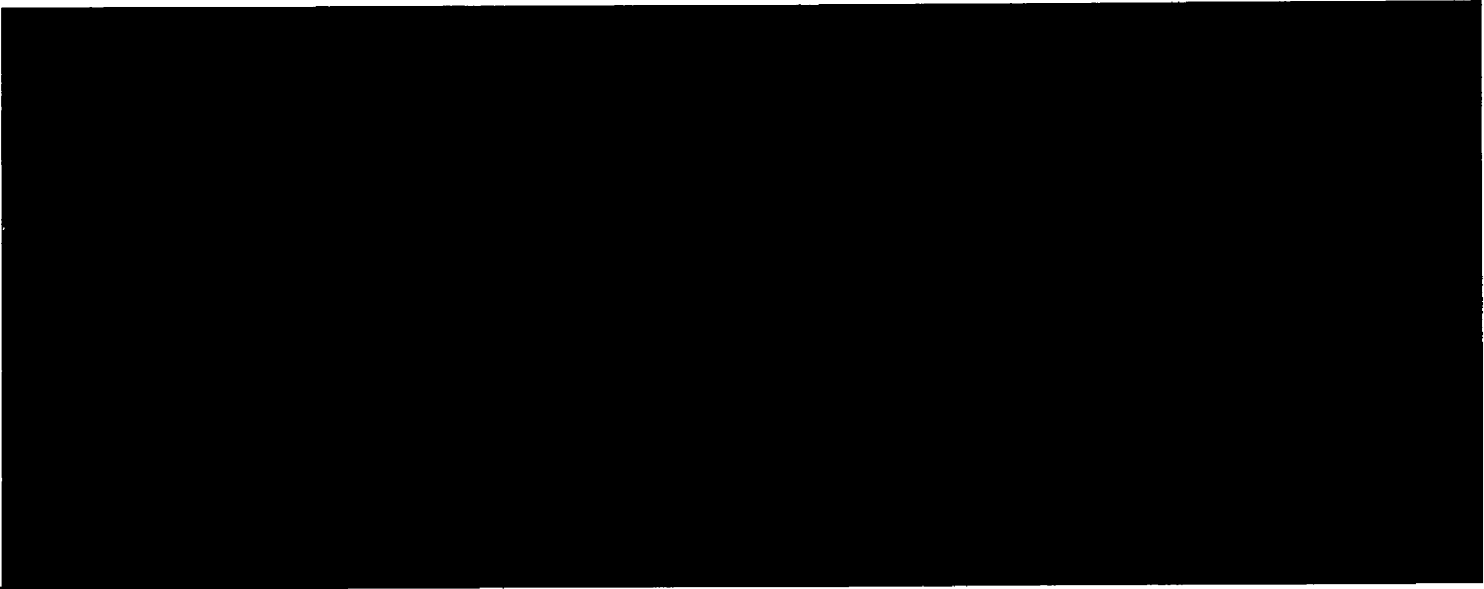
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Attachment D  
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1 JHS

Title: Interviews

R22

(conf?)

Some notes may be confidential

The following employees were selected for interviews: the new positions for 2003 and others based on the position title and/or description

- Quantitative Analyst 1: Mohammad Harunuzzaman (no longer there)
- Quantitative Analyst 1:  $\frac{45-2}{2-5}$  Mathew Samsel
- Sr Financial Trader:  $\frac{45-2}{2-5}$  Dean Sacerdote > new hedging
- Physical Trader II:  $\frac{45-2}{2-5}$  H.P. Frieden, Hubbard, James (no job description) < no longer do new hedging before
- Associate Financial Trader:  $\frac{45-2}{2-5}$  Douglas Max

Per Carlos Diaz, Mohammad is no longer in the company, the position was posted and is now closed. Interviews are starting next week, so it has not been filled. H.P. Frieden works the night shift, from 11pm - 7am. Will probably substitute him with other Financial Trader since there are various substitute with Hubbard

1. When did you begin working for FPL?

Oct. 98 - Systems Analyst info mgmt  
— June 2001.

2. What are your duties and responsibilities?

Looks at current mkt & trades power hourly  
Compares cost to produce vs buy

3. Have these duties/responsibilities changed from 02 to 03?

Not changed.

4. Were any of your duties transferred to others? Were they transferred to any of the new hedging positions?

No - never did hedging

works for FPL

PHYSICAL TRADER II-- JAMES HUBBARD --

ENERGY TRADER 01,02

1. When did you begin working for FPL? October 1998 - Systems Analyst -  
management group

2. What are your duties and responsibilities?

June 01 - Trader - worked market situation, selling oil  
but management - sell or gas for plants  
HSS or  
buying.

3. Have these duties/responsibilities changed from 02 to 03?

no change.

4. Were any of your duties transferred to others? Were they transferred to any of the new hedging positions?

stable position,

no changes to others.

not assigned from others, others  
instead.

45-2/2-5/1



A

JOB DESCRIPTION

Attachment B  
Page 15 of 36

4 Job Code: 03000450  
5 Job Title: Physical Trader II  
6 Pay Grade: [REDACTED]

Job Description:

Purchases/sales of energy in short-term market. Commit to purchase/sales transactions to enhance FPL Energy's generation portfolio. Monitor variables that influence pricing, availability of resources, ability to transmit/transport product. Understand generation heat rate curves, fuel burns as related to unit obligations. Knowledge of trading tools, pricing indices, marginal pricing, generation commitment, dispatch techniques, transportation systems to execute purchases/sales. Use EBB's, Tagging systems to provide sourcing optimization for transactions. Negotiate short-term transactions w/ other utilities, energy marketers, producers. In-depth knowledge of unit commitment/short term pricing programs.

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600165 Bachelor's - Bus. Admin.
- \* 35600186 Fuel Sales
- \* 35600187 Gas Trading
- \* 35600193 Oil Trading
- \* 35600196 Power Purchase/Sales
- \* 35600403 Unit Commitment
- \* 35600405 Wholesale Services
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Yes X
- Competent -
- Competent -
- Competent -
- Advanced -
- Advanced -
- Competent -
- Basic -

45-2/2-5/1

James Hubbard

Seponovitch

ASSOCIATE FINANCIAL TRADER - DOUGLAS MAX - FINANCIAL TRADER IN 01,02

- 1. When did you begin working for FPL? June 1998 - Pricing Analyst - deals potentially to get into until 01
- 2. What are your duties and responsibilities?

July 01 - only one before, track fin positions, to date 2<sup>nd</sup> time  
 (not a commodity) (electronically not done now) not enough players yet  
 Mat 001

Hedge - Physical → ~~oil~~ gas - Bill Murphy  
 oil fant  
 Financially → started in July 01 for oil and gas

- 3. Have these duties/responsibilities changed through the years?  
 not changed

Max does both hedging but small volumes because he did not have bols  
 1 or 2 days for hedging, other days evaluating <sup>short term profit + entries</sup> instead of executing.

- 4. Were any of your duties in 01 and 02 transferred to others? Were they transferred to any of the new hedging positions?  
 Max was only, now Dean - develops hedge program for 03, 04  
 all encompassing + bigger than was doing less hedging before. so now both will manually hedge. Dean - how, why, when after price is done.

- 5. Do you use the Jeonnik software created by "Enterprise Portfolio Hedging Initiative" or the Cognos

oil - oil  
 gas  
 hedge  
 option

nuclear - just info / Accounting  
 Cognos reporting info out of nuclear  
 45-212-512

1. When did you begin working for FPL? *June 98 - pricing analyst looking at deals & optionality July 2001 new job*

2. What are your duties and responsibilities?

*Keeps track of financial position  
#2 & #6  
oil, natural gas*

*Have hedged financially & physically - Bill Murphy, Greg Fant  
Had been doing hedges since he started*

3. Have these duties/responsibilities changed through the years?

*No*

4. Were any of your duties in 01 and 02 transferred to others? Were they transferred to any of the new hedging positions?

*Dean Sax is also doing  
Dean is now developing hedge program  
What he was hedging before was  
on a smaller basis before  
on or two days a month - rest is evaluating, transac*

SENIOR FINANCIAL TRADER - DEAN SACERDOTE - NEW HEDGING POSITION

1. When did you begin working for FPL?

*Started Jan.*

*PMI before that for a year*

2. What are your duties and responsibilities?

*Designing the hedging program & implementing*

*Also monitoring program*

*Done some fuel hedges for 2003 & for 2004*

3. Is there any one else that shares your duties and responsibilities?

4. Are your duties and responsibilities new/ additional? Were these performed by other employees before?

*Plan on using Xcel*

*NOT using the ICONIX -*

*COGNIS is used for current positions NOT modeling*

Senior Financial Trader -

DEAN SACERDOTE - NEW HEDGING POSITION

1. When did you begin working for FPL? EYT - January. / PWT - 1 year.

2. What are your duties and responsibilities?

Designing a big picture, implementing and maintaining of hedging program. Also fuel hedging for oil, working for program in oil. Implementation will take long time, and monitoring the market.

Oil, gas entry he believes he will be busy because of the size. He does not use Brent, but at Jconick,

Software will be Excel Model.

Cognos is for positions also but that are on, not for some planning.

3. Is there any one else that shares your duties and responsibilities?

4. Are your duties and responsibilities new/ additional? Were these performed by other employees before?

A

JOB DESCRIPTION

4 Job Code: 03000692  
5 Job Title: Sr Financial Trader  
6 Pay Grade: [REDACTED]

Attachment B  
Page 26 of 36

Job Description:

All duties/skills/knowledge of 01F07, 01F08, 01F09. Execution of transactions are intended to maximize the value of the assets by trading around the implicit market risk of assets while constrained by the overall organization risk appetite (value at risk limits, tenor limits, etc.) Develop, communicate, and align the asset by asset and regional strategies w/ developers, operations, traders, marketers, etc. Develop regional competencies of issues/opportunities, financial alternatives and regulatory status/changes, provide executive level strategies, analysis/market overviews for refinement of corporate strategy.

Requirements:

- \* 35600365 Bachelor's - Bus. Admin.
- \* 35600371 Master's - Bus. Admin.
- \* 35600395 Portfolio Management
- \* 35600406 Financial Trading/Hedging
- \* 35600407 Forward Trading
- \* 35601151 Lotus Notes

Proficiency Level Essential?

Yes	X
Yes	X
Expert	-
Expert	-
Expert	-
Advanced	-

Dean Saardale

45-212-5/3

W

1. When did you begin working for FPL? *Energy trader in 02 real time*
2. What was your position and duties? *Feb 17 started new job*

*Software called GenTrader (Power Costs)  
 takes price forecast, load forecast & ~~price~~ constraints.  
 Tells ~~fuel~~ <sup>volume</sup> forecast for future. (given fuel price & load  
 forecast.) Job was done by Jerry Gupp. before  
 Used for hedging & procurement.*

3. When did you begin the new hedging position? *Feb 17*

4. What are your duties now?

*Wants to track position & compare to filing  
 to try to stay close to forecast -  
 Vacant position would do more  
 analysis & tracking*

5. Are there any specific duties that are the same from your prior to present position?

6. In the Organizational Chart there is another Quantitative Analyst I position that is now vacant. When was this position initiated? Who had this position before it was vacant? Do you know what the position's duties were? Is this position only related to new hedging activities?

*Trying to identify risk factors for purchasing fuel  
 Lognos tells position in fuel - how much  
 brought forward*

works for - Dist. Analytics  
Energy Group

QUANTITATIVE ANALYST I - MATTHEW SAMSEL NEW HEDGING POSITION

- lead line trader was  
Energy trader in 02
1. When did you begin working for FPL? *relevant*
2. What was your position and duties? *Power costs*  
contrader - *in price forecast* *load forecast*  
*maint. work, as far as 2004*  
*" Volume forecast. is used for hedging,*  
*he also gives to Procurement group*  
*which is another way of hedging - manage*  
*exposure*
3. When did you begin the new hedging position?
4. What are your duties now?  
Yapp was doing this before not to the level of details.
5. Are there any specific duties that are the same from your prior to present position?
6. In the Organizational Chart there is another Quantitative Analyst I position that is now vacant. When was this position initiated? Who had this position before it was vacant? Do you know what the position's duties were? Is this position only related to new hedging activities?

*new position new*  
*much positions with load hedging.*  
*So trading volume by Yapp, but he does not much*  
*was done*

45-2/2-5/4

*and an agreement do to indicate not.*  
*them to be volumes Agreement related*  
*in a management a few and position in level.*

2



JOB DESCRIPTION

Attachment B  
Page 19 of 36

1 Job Code: 03000469  
2 Job Title: Quantitative Analyst  
3 Pay Grade: [REDACTED]

Job Description:

Develop models, pricing energy derivatives, design/perform quantitative studies/analysis of spot/forward prices & volatilities for making pricing/trading/risk mgmt decisions. Develop core algorithms/models to support trading/origination/asset optimization decisions. Develop mathematical models and translate algorithms into code. Work w/ origination/risk mgmt/trading to interpret valuations provided by models and to respond to intra-day trading requests to quickly price & evaluate structured transactions. Assist in development of energy price forecast, forward curve, & volatility models. Design/construct risk mgmt tools in evaluating the company's risk profile and exposure levels.

Requirements:

- \* 35600047 Effective Written Communications
- \* 35600048 Effective Verbal Communications
- \* 35600366 Bachelor's - Acct / Finance
- \* 35600855 JavaScript
- \* 35601080 Liability/Risk Analysis
- \* 35601151 Lotus Notes

Proficiency Level Essential?

- Competent -
- Competent -
- Yes X
- Competent -
- Advanced -
- Basic -

Matthew Samuel

45-2/2-5/4

JOB DESCRIPTION

Attachment B  
Page 18 of 36

Job Code: 03000468  
Job Title: Quantitative Analyst I  
Pay Grade: [REDACTED]

Job Description:

Support transition into National deregulated markets by accurately valuing assets prior to acquisition to ensure maximum financial results after acquisition.

Requirements:

00000000 No Quals

Proficiency Level Essential?

No Proficiencies -

? Mathew Samsel

45-212-5/4

4

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1ST QUARTER 2003

		MAR-YTD				
Expense Type	EAC Group	ACTUAL 2003	BUDGET 2003	VARIANCE 2003	VARIANCE % 2003	
1 - O&M BASE	a Salaries & Wages			(174,293)		
	b Employee Related Expenses			(19,338)		
	c Contractors & Professional Services			(83,673)		
	d Technology Expenditures			(181,351)		
	e Equip. Material & Supplies Expenditures			679		
	f Fees			340		
	g Office & Facilities Administration			(7,822)		
	h Miscellaneous Expenditures			88,191		
	EAC Total		1,268,942	1,646,210	(377,268)	-22.92%
	4 - O&M FUEL	a Salaries & Wages			(100,250)	
b Employee Related Expenses				(24,000)		
c Contractors & Professional Services				(12,162)		
d Technology Expenditures				26,925		
EAC Total			45,093	154,580	(109,487)	-70.83%
9 - O&M NON-RECOVERABLE FUEL	a Salaries & Wages			400,201		
	b Employee Related Expenses			23,387		
	c Contractors & Professional Services			1,112		
	d Technology Expenditures			(3,212)		
	e Equip. Material & Supplies Expenditures			330		
	f Fees			660		
	g Office & Facilities Administration			2,541		
	h Miscellaneous Expenditures			-		
	EAC Total		754,112	329,053	425,019	129.15%
	O&M Expenses	a Salaries & Wages			125,658	
b Employee Related Expenses				(19,951)		
c Contractors & Professional Services				(64,724)		
d Technology Expenditures				(157,638)		
e Equip. Material & Supplies Expenditures				1,009		
f Fees				1,000		
g Office & Facilities Administration				(5,281)		
h Miscellaneous Expenditures				88,191		
EAC Total			2,068,146	2,129,883	(61,737)	-2.90%

V-2/3-1

1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

45-2/3

Reporting Area Total R62000 - ENERGY MGT and TRADING  
Expense(Budget) Type: O and M Expenses

Title: 03 YTD  
 EPL  
 Security and Hedging Costs  
 Audit #023404-1 DocId: #000001-E1  
 TTY: 123108

4/16/03  
 4/16/03

10/18/03  
JHP

03 YTD

Title

(A)

(B)

(C)

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45-2  
3

Hedging Audit Request No. 13

ENERGY MARKETING & TRADING

Expense Type:

4 - O&M FUEL

Time Period:

MARCH - YTD

EAC/EAC Group

ACTUAL 2003 BUDGET 2003

- a. Salaries & Wages
- b. Employee Related Expenses
- c. Contractors & Professional Services
- d. Technology Expenditures
- EAC Total

[REDACTED]

Salaries and Wages of all the personnel at EMT are charged to O & M Base with the exception of the incremental hedging employees (one Quantitative Analyst I and one Senior Financial Trader) charged to O & M Fuel Clause ( shown above )

red  
to  
interview

45-2/3-1

45-2  
3-1

R13

(A) (B) (C) (D) (E)

**Audit Request No. 13  
Summary and Explanation of Salaries & Wages Budget Variance  
FPL Energy Marketing & Trading**

Expense Type: 4 - O&M FUEL  
Time Period:

(JANUARY - MARCH 2003)

ACTUAL BUDGET (4 People)  
(JANUARY - DECEMBER 2003)

PROFORMA BUDGET (3 People)  
(JANUARY - DECEMBER 2003)

EAC/EAC Group	ACTUAL 2003	BUDGET 2003
a. Salaries & Wages	[REDACTED]	[REDACTED]
b. Employee Related Expenses	[REDACTED]	[REDACTED]
c. Contractors & Professional Services	[REDACTED]	[REDACTED]
d. Technology Expenditures	[REDACTED]	[REDACTED]
EAC Total	[REDACTED]	[REDACTED]

BUDGET 2003

[REDACTED]

45-2  
1

BUDGET 2003

[REDACTED]

The specific FPI accounting work orders for the Quantitative Analyst and Senior Financial Analyst positions hired specifically for the hedging program were not properly charged during the early portion of 2003. Currently, these two positions are charging the appropriate FPL work orders and accounting will be making a reclassification in May for the earlier portion of the year. By the end of May, the actuals and the budget for these two positions should be reasonably close, however, since the budget included an additional Quantitative Analyst position in EMT for the hedging program, which has not been filled to date, and a Risk Management position, which was included in the budget but subsequently has been determined to not to be an incremental position for the hedging program, there will still be a budget variance at the end of May

70,000 less

45-2/3-2

NO FILED 9/26/03 - 2003/09/26

45-2  
B-2

FPL  
Security & Hedging  
AUS: 602-340-4-1 DocId: 020001-EI  
TYE 12/31/02  
Title: Actual 03 / Budget 03

FPL



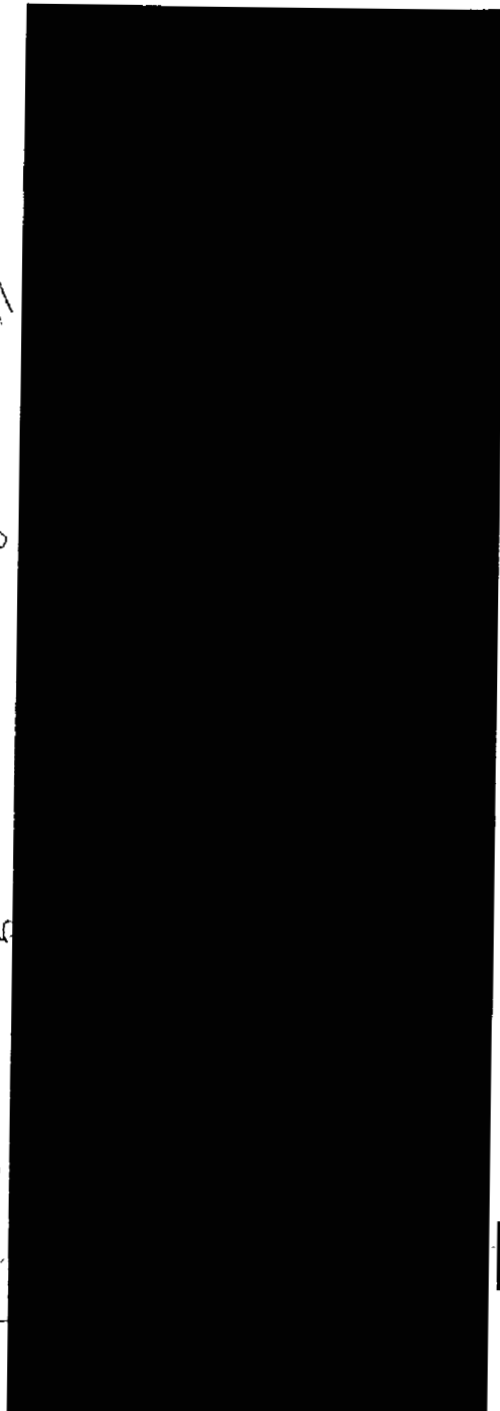
FPI  
Security & Hedging  
AUS #02 40-47 106101 02001-EI  
TYE 12/31/07

Title Control of Interest Data

1033

EMT Groupings

**CONFIDENTIAL**



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45-2/4-1

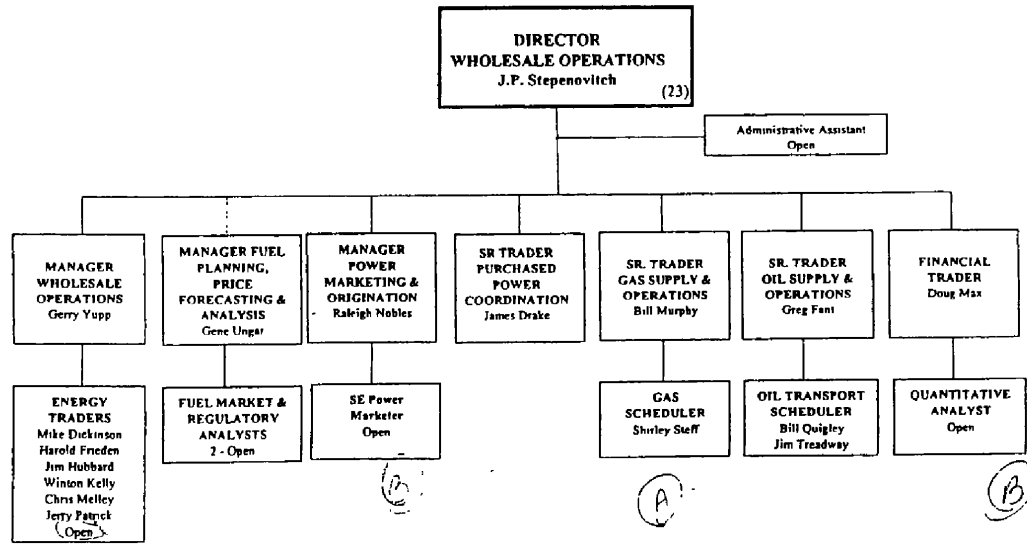



48 2  
4-1

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12/13

# ENERGY MARKETING & TRADING 12/31/01 Attachment I



45-215

(A)

(A)

(B)

(B)

(A)

01 and 02 were compared (B) positions were eliminated from 01 to 02, however (A) positions were added in (A) 45-215

FIL Security & Holdings  
 ADV: 402-340-41 DocId: 620001-31  
 TFE: 12/21/02  
 Title: Organization - 01

11

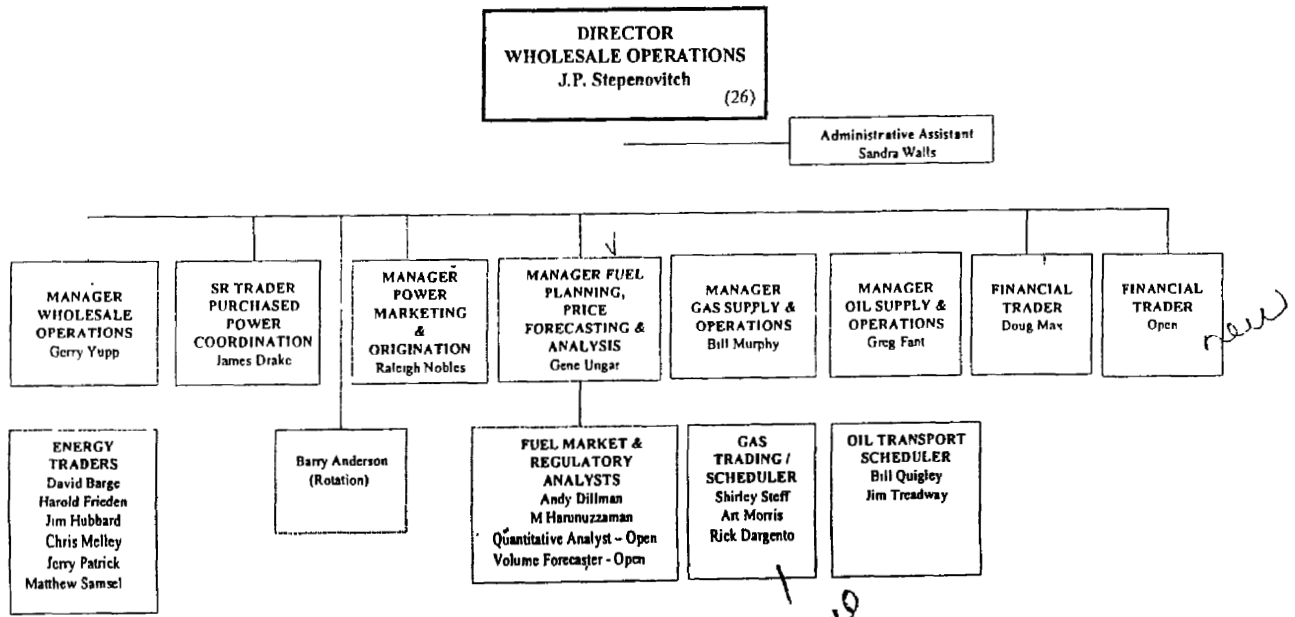


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2/3



# ENERGY MARKETING & TRADING 12/31/02 Attachment J

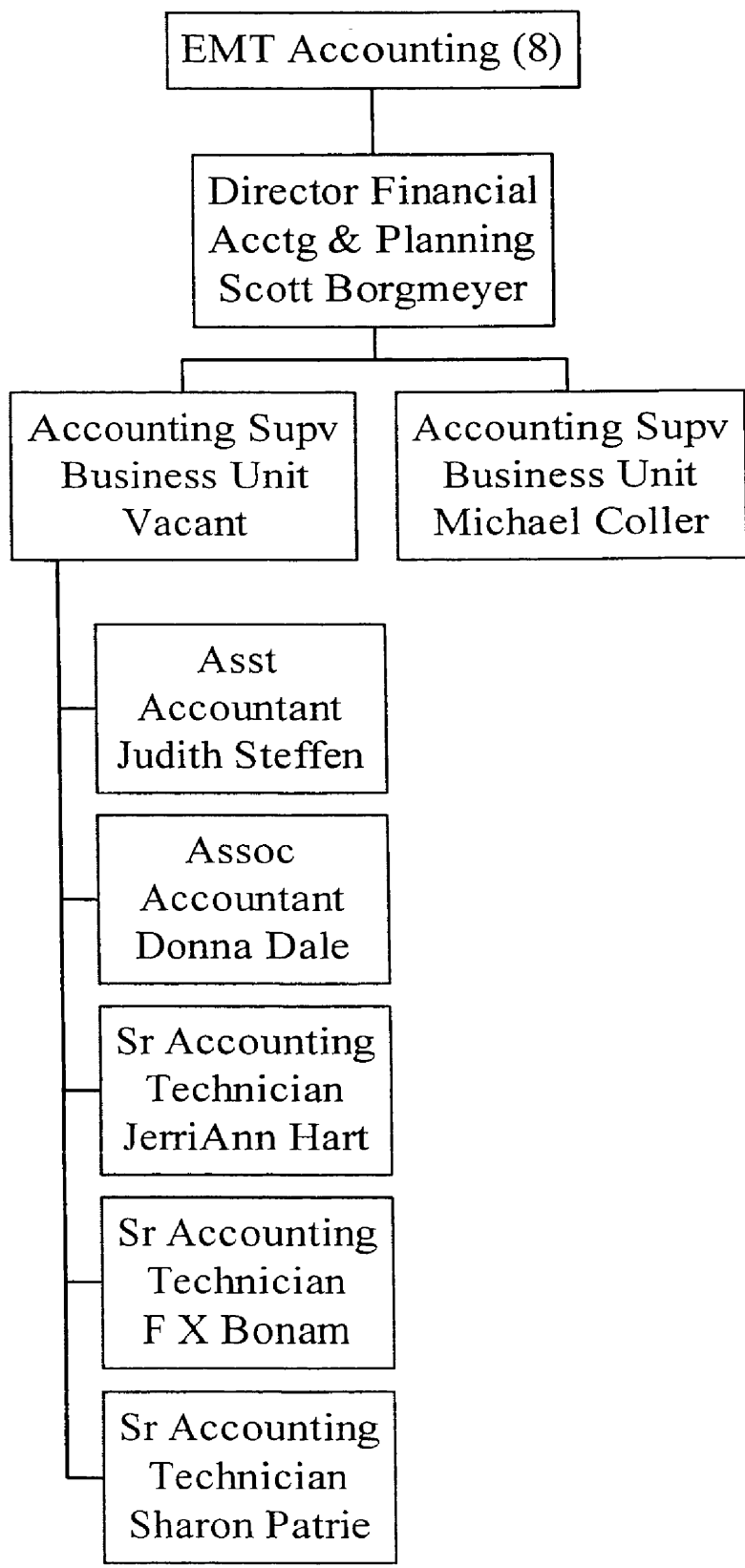


new

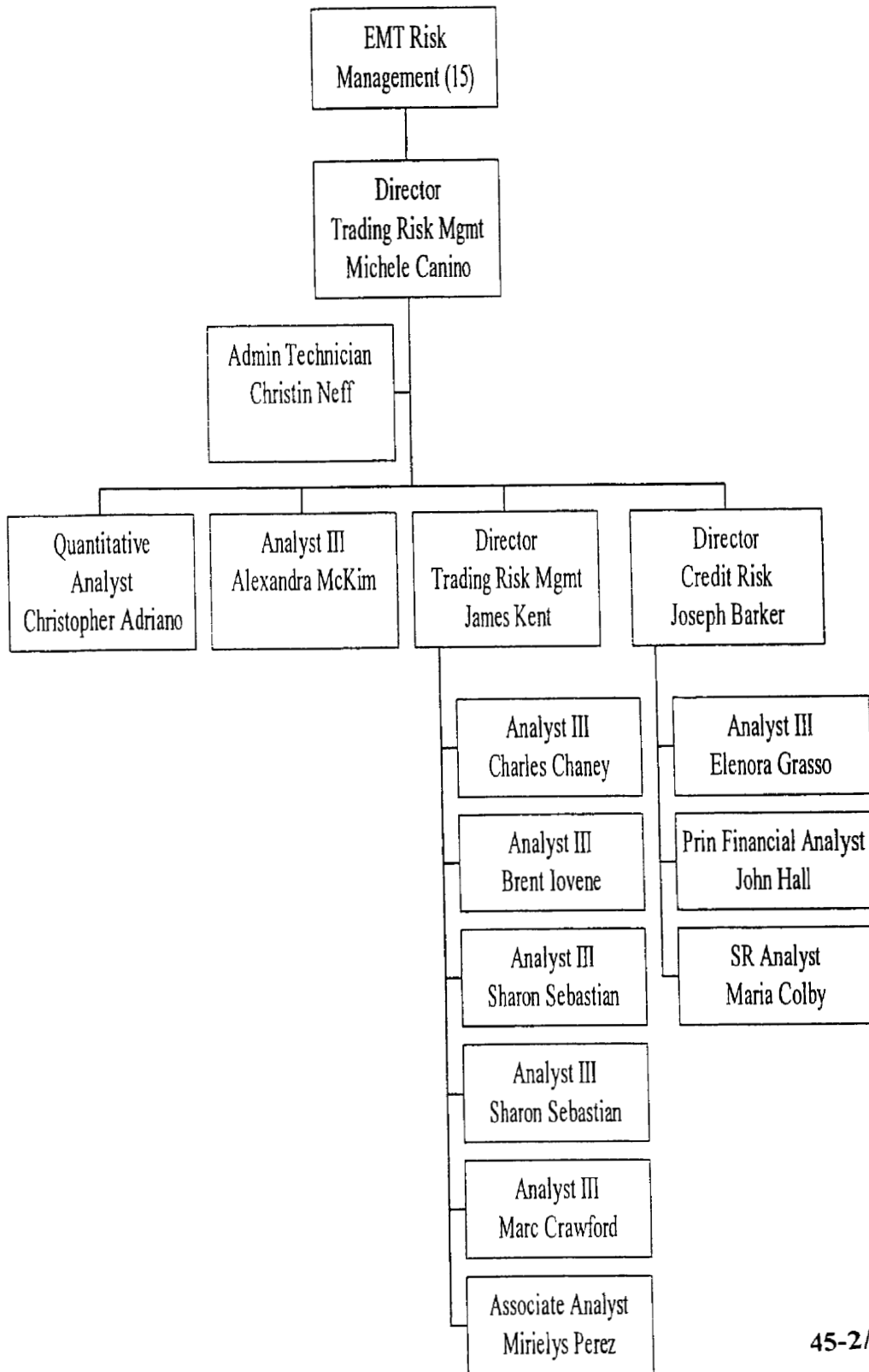
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45-2/S-1

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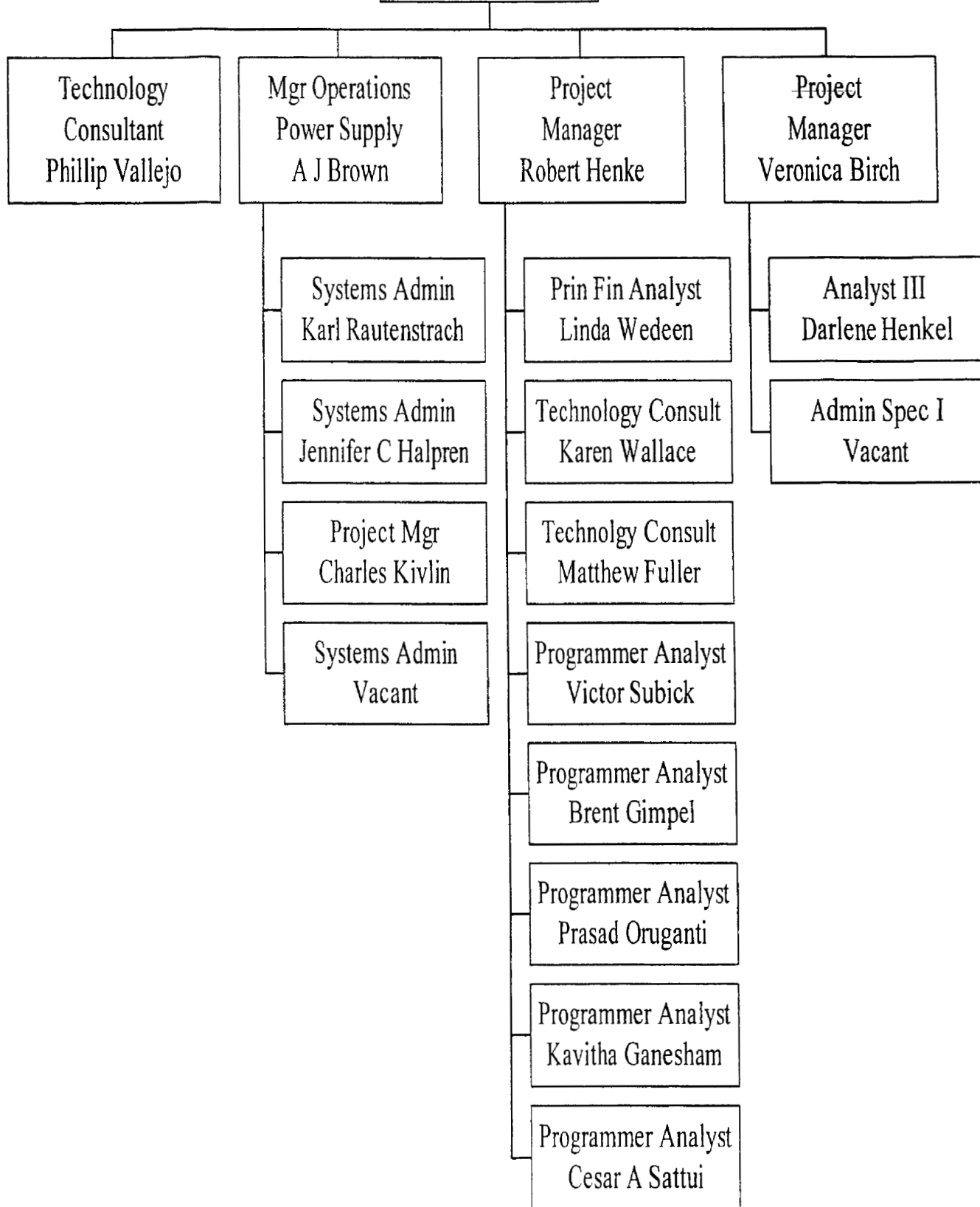
45-2/5-1

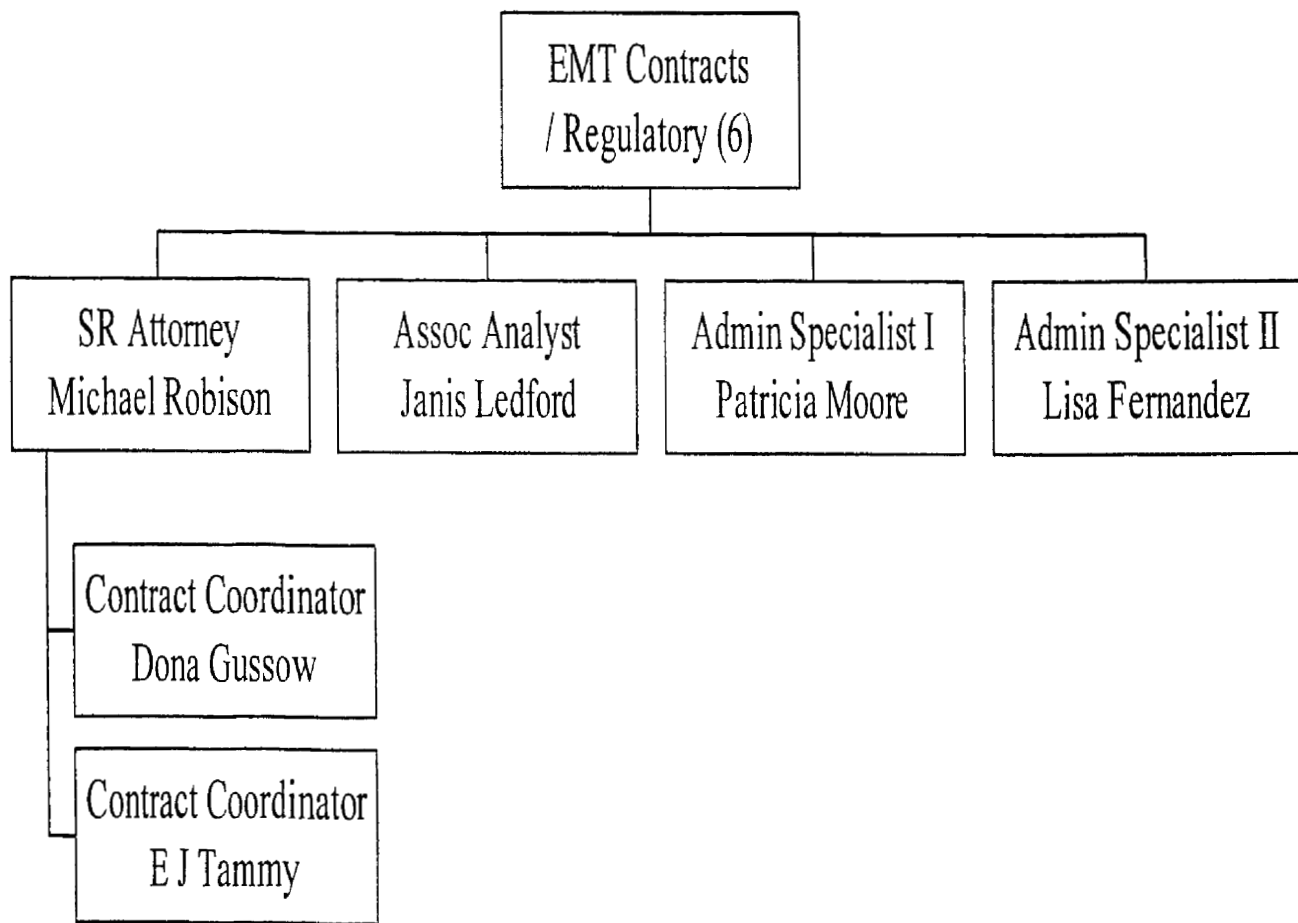


45-2/5-1

EMI Systems  
& Administration (18)

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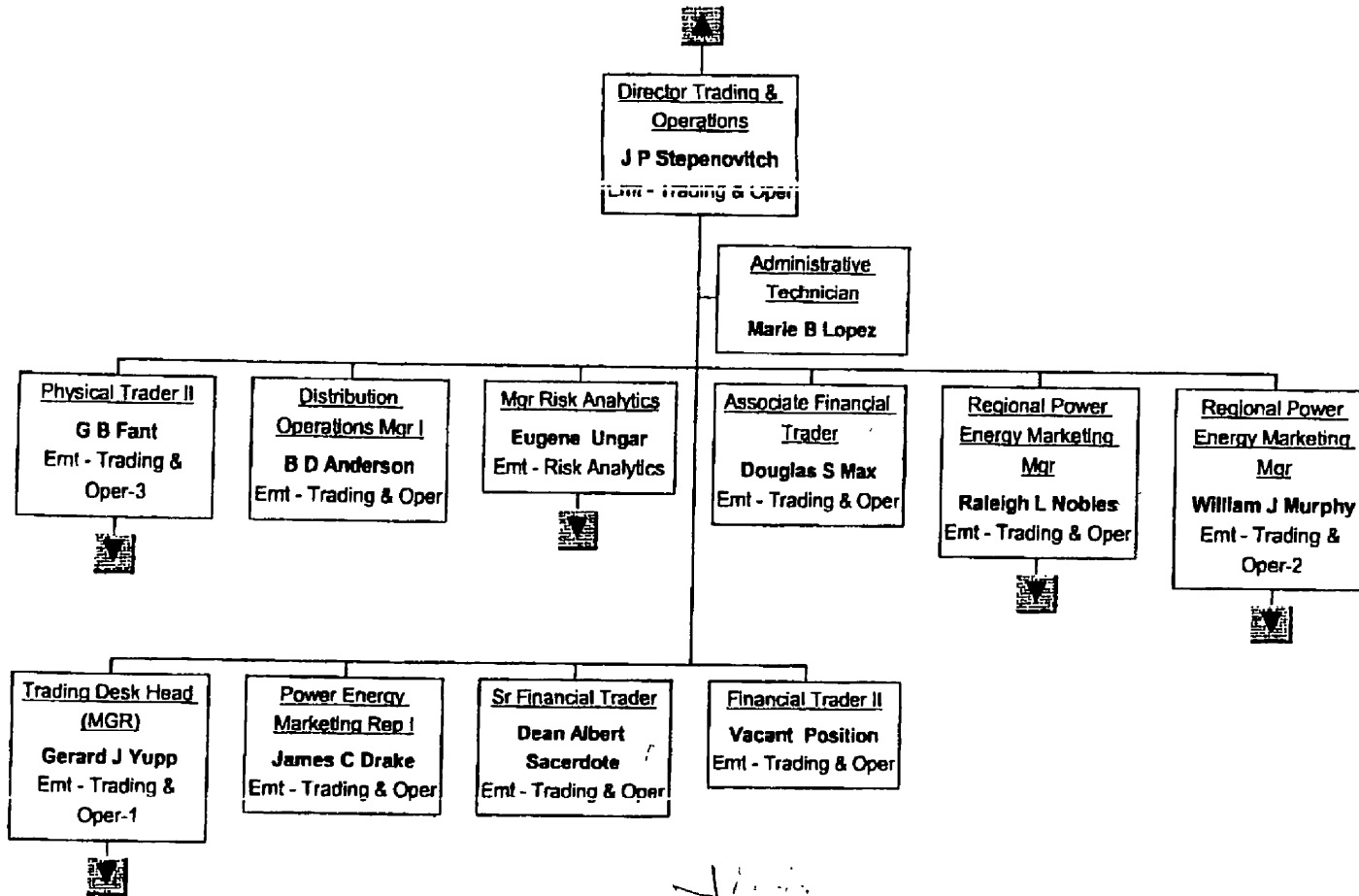


45-2/5-1

# FPL Group Orgcharts as of 05/13/2003

**CONFIDENTIAL**

2/13

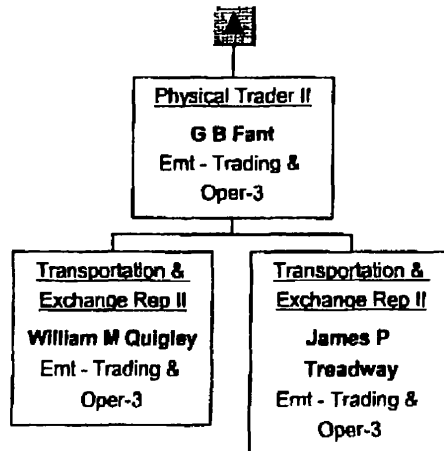


45-2/5-2

X - interviewees selected based on title, position description and new hedging position (Sacerdote)

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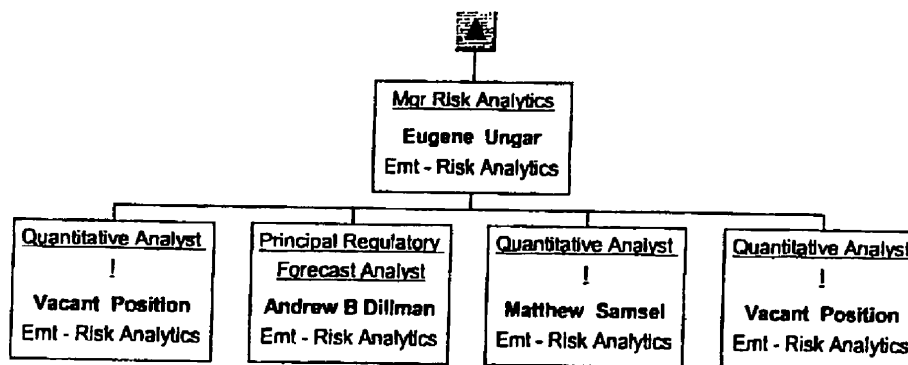
# FPL Group Orgcharts as of 05/13/2003



45-2/5-2

CONFIDENTIAL

## FPL Group Orgcharts as of 05/13/2003

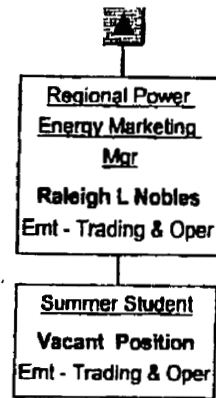


45-2/5-2



CONFIDENTIAL

# FPL Group Orgcharts as of 05/13/2003

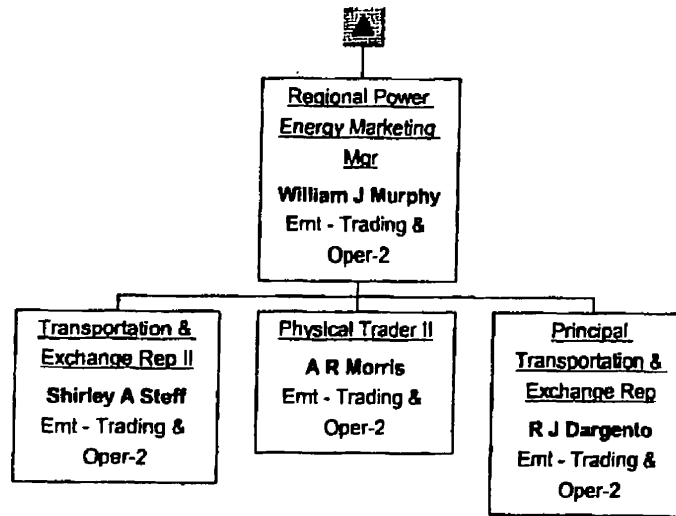


NEW

45-2/5-2

CONFIDENTIAL

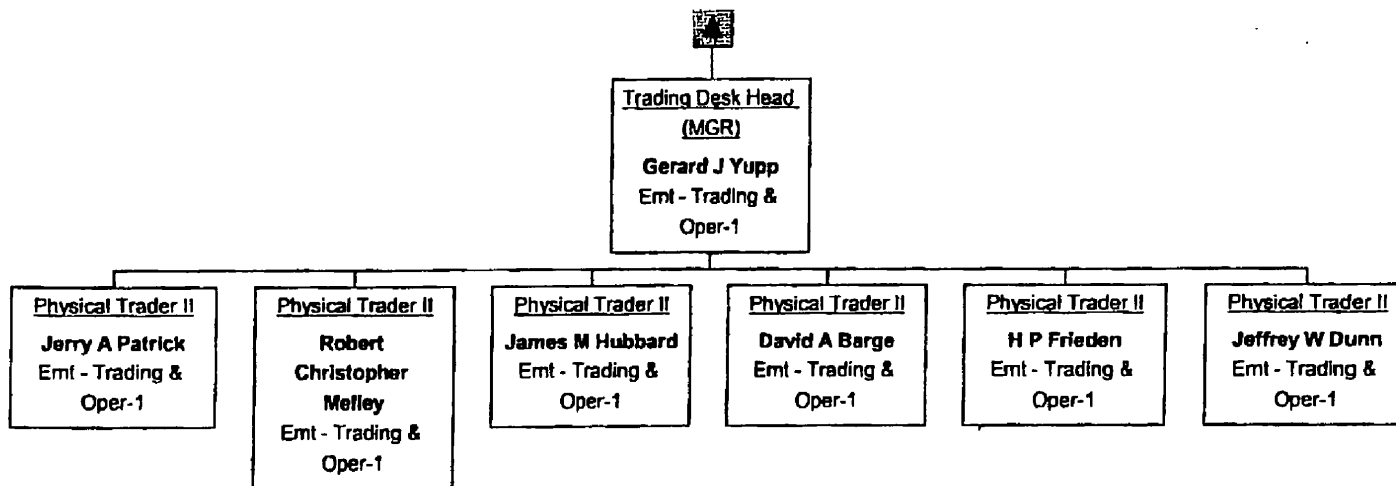
# FPL Group Orgcharts as of 05/13/2003



45-2/5-2

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## FPL Group Orgcharts as of 05/13/2003



45-2/S-2

JHP

Title Long Term Incentive

RIB

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Attachment M

Explanation of 'Long Term' incentive [redacted]

During 1998 - 2001, Corporate accounting made accruals to EMI's budget under a "Long-Term" incentive plan. The "Long Term" incentive plan was terminated at the end of 2001 and no longer exists.

	(A) Accrual	(D) Payments	(E) Balance
1998	[redacted]	\$0	[redacted]
1999	[redacted]	\$0	[redacted]
2000	[redacted]	\$	[redacted]
2001	[redacted]	[redacted]	[redacted]
2002	[redacted]	\$0	[redacted]

452/6-1  
balance

452/6-1  
EMT only

(A) would be 200  
would be 200  
exceptional things  
to be done  
etc.

(A) [redacted]

need to verify  
if both acco2  
figures were exponential

(1) column  
Annual  
Exp 200  
Account

(3) column  
Annual  
Exp 200  
Account  
because it was  
not used

(2) not shown on entries  
by Russell  
Exp 200

so should be not  
included in the  
expense of the  
company as exp  
noted by Russell

See 45-2/6-3 for explanation of  
inclusion of #123 and how it  
affected the budget/actual variance.

CONFIDENTIAL

COMPANY : 01

LEDGER  
DATE JY# PAGE# SAC STATUS  
200203 999 0347 69000 COMPLETED

POSTED  
DATE CYC

ACCRUAL  
REVERSE NO

SCHEDULED INFORMATION  
START DATE STOP DATE FREQUENCY  
(NOT SCHEDULED)

APPROVAL INFORMATION  
DATE TIME PERSON  
2002-04-01 09.49 ELIZABETH MARQUELLO FURN 0009 0021

CHANGED/LAST CHANGED INFORMATION  
DATE TIME PERSON

EXCEPTION APPROVAL INFORMATION  
LOC SECT DATE TIME PERSON

*Elizabeth Marquesllo*  
*Elizabeth Marquesllo 4/1/02*

BUSINESS MONTH CORRECTED: MARCH 2002

REMARKS: TO REVERSE MARCH 2002 PAYROLL TRANSACTIONS RELATED TO THE EMT GREAT  
TEAM AND LONG TERM INCENTIVE PLAN PAYMENTS, WHICH WERE PREVIOUSLY APPROVED FOR.

(A)

NOTE: THIS IS A PSEUDO TRANSLATION  
PSEUDO TRANSLATION

REL D/C	NO	ER	CHR	SEC/U	LOC	AMOUNT	SAC	LOC	DESCRIPTION	CL ACCT NO	ER	LOC	PL ACCT	SAC	PERCENT	TYPE	
***> D	00000	000	242	4910	0619				REV P/A-SES, EMT ST INCENT								
***> D	00000	000	242	4910	0619				REV P/A-J90, EMT LT INCENT								
***> D	00000	000	242	4910	0619				EMT LT INCENT PAID 8 FILE								
***> D	00000	000	242	4910	0619				REV P/A-SES, EMT ST INCENT	920.110	00000	000	0619	000.0000	***	100.00	OPER
***> C	04089	092	000	0009	0619				REV P/A-SES, EMT ST INCENT	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> C	09463	090	000	0004	0001				REV P/A-J90, EMT LT INCENT	146.150	00000	000	0008	000.0000	***	100.00	MOOP
***> C	04826	089	000	0600	0636				EMT LT INCENT PAID 8 FILE								

BATCH TOTAL: 1,604,635.00

TOTAL EMPLOYEES: 6

45-216

not necessary, EMT expense paid by SALE, compliance transfer not

page 3 of 97

45-216-1

7

16 21

Short and Long Term Incentive Payable

March 2002

CONFIDENTIAL

Accrual Date of Feb 28, 2002	CO	Total Award	H35 ST and J90-LT Cash Payout	Deferral	True-up Payout	
[REDACTED]	ST LT LT LT	1 1 39** 39	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
ENTRY 1 - FPL Books	DR. 242,491 - Incentive Accruals, Loc 619, EAC DR. 242,491 - Incentive Accruals, Loc 619, EAC DR. 242,491 - Incentive Accruals, Loc 619, EAC			[REDACTED]	[REDACTED]	JV C&A - Short Term JV C&A - Long Term JV C&A - Long Term - Paid out at FPL-E JV C&A - Short Term JV C&A - Long Term JV C&A - Long Term - Paid out at FPL-E
				CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82 CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82 CR. WO 4826, ER 99, Loc/Sec 636/00, EAC 82		
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]
ENTRY 2 - FPL Books	DR. 242,491 - Incentive Accruals, Loc 619, EAC			[REDACTED]	[REDACTED]	FPL JV80 FPL JV80 (Transfer Deferrals to Group)
				CR. 234,300 - A/R to Group (Acct 253,503)		
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]
ENTRY 3 - FPL Books	DR. 242,491 - Incentive Accruals, Loc 619, EAC DR. 242,491 - Incentive Accruals, Loc 619, EAC			[REDACTED]	[REDACTED]	FPL JV80 - True-up Short Term Liab FPL JV80 - True-up Long Term Liab FPL JV80 - True-up Short Term Liab FPL JV80 - True-up Long Term Liab
				CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82 CR. WO 4089, ER 92, Loc/Sec 619/00, EAC 82		
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]
ENTRY 4 - FPL Group's Books	DR. 143,700 - A/R from FPL			[REDACTED]	[REDACTED]	FPL JV80 FPL JV80 (Transfer Deferrals to Group) FPL to Debit Acct. 234,300
				CR. 253,503 - FPL Liab		
	Total Debits			\$ [REDACTED]	Total Credits	\$ [REDACTED]

This item is still under investigation and will be cleared when found. FPLC needs a credit to their expense for this amount.

3:01 PM  
3/29/02

8 EMT Entries

45-2/0-1

CONFIDENTIAL

ACCOUNT 242.491 - Accrual for Yearly Liab  
2002

EMT	
S/T Incent	LT Incent

Bal 12/31/01  
 Jan-02 ACCRUAL  
 Bal 1/31/02  
 Feb-02 ACCRUAL  
 True-Up Exec Bonus Liab  
 Exec Bonus Payout - Cash - Co 1  
 Exec Bonus Payout - Cash - Co 3  
 Exec Bonus Payout - Deferrals - Co 1  
 Exec Bonus Payout - Deferrals - Co 3  
 Bal 2/28/02  
 Mar-02 ACCRUAL  
 True-Up EMT S/T Liab  
 True-Up EMT LT Liab  
 2001 EMT S/T Incent Payout - Cash  
 2001 EMT S/T Incent Payout - Deferrals  
 1998 EMT LT Incent Payout - Cash  
 1998 EMT LT Incent Payout - Paid @ FPL-E  
 Reversal of 2001 PERP Accrual  
 Reversal of 2001 PERP Accrual  
 Bal 3/31/02  
 Apr-02 ACCRUAL  
 Bal 4/30/02  
 May-02 ACCRUAL  
 Bal 5/31/02  
 Jun-02 ACCRUAL  
 Bal 6/30/02  
 Jul-02 ACCRUAL  
 Bal 7/31/02  
 Aug-02 ACCRUAL  
 Bal 8/31/02  
 Sep-02 ACCRUAL  
 Bal 9/30/02  
 Oct-02 ACCRUAL  
 Severance Accrual to Account 242.400  
 Bal 10/31/02  
 Nov-02 ACCRUAL  
 Bal 11/30/02  
 Dec-02 ACCRUAL  
 Bal 12/31/02

BOA reduction of LT Liab. To reflect January shares \*Jan price \* 2 multiplier



FPL related

Note:  
 Executive amount to accrue from HR - Kathleen Stattery  
 PERP amount to accrue from HR - Becky Lovane  
 EMT amount to accrue from EMT - Mike Coffey

45-276-1

CONFIDENTIAL

COMPANY : 01

LOGGR	DATE	JY#	PAGES	SEC	STATUS	POSTED DATE	ACCNUAL REVERSE	NO	SCHEDULED INFORMATION START DATE	STOP DATE	FREQNCY
200201	00	0001	65000	COMPLETED					(NOT SCHEDULED)		

APPROVAL INFORMATION			ENTERED/LAST CHANGED INFORMATION			EXCEPTION APPROVAL INFORMATION				
DATE	TIME	PERSON	DATE	TIME	PERSON	LOC	SECT	DATE	TIME	PERSON
		<i>John McFalls</i>	2002-02-01	10.26	ELIZABETH MARCELLO FERN	0009	0021			
					<i>Elizabeth Fuentes</i>			2/1/02		

REMARKS: NO RECORD CURRENT MONTH: (1) EMP INTEREST & DISTRIBUTION, (2) INCENTIVE ACCRUAL, (3) PENSION COMPONENT OF SERP ACCRUAL, (4) SERP SHARES AND SHAREHOLDER VALUE INCENTIVE ACCRUALS.

(A)

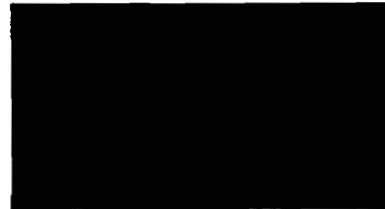
NOTE: THIS IS A PSEUDO TRANSLATION

SEL	D/C	WD	ACCOUNT			AMOUNT	D/C	LOC	DESCRIPTION	BOCS TRANSLATION							
			BR	CH	SEC/O					LOC	PL	ACCT	RAC	PERCENT	TYPE		
***>	D	00000	000	128	6000	0001		INCOME SERP FUND									
***>	C	06272	091	000	0000	0001		INVEST INCOME SERP FUND	426.600	00000	000	0001	000.0000	***	100.00	WOPF	
***>	D	06272	091	000	0000	0001		INVEST INCOME SERP FUND	426.600	00000	000	0001	000.0000	***	100.00	MODE	
***>	C	00000	000	228	3150	0999		SERP FUND LIABILITY									
***>	D	00000	000	228	3119	0998		SERP FUND DISTREN									
***>	C	00000	000	128	6000	0001		SERP FUND DISTREN									
***>	D	09445	090	000	0000	0001		INCENTIVE ACRL-EXEC EMPENR	920.100	00000	000	0001	000.0000	***	100.00	OPER	
***>	C	00000	000	242	4910	0001		INCENTIVE ACRL-EXEC PLAN									
***>	D	08133	090	000	1500	0023		INCENTIVE ACRL-PERP PLAN	920.110	00000	000	0023	000.0000	***	100.00	OPER	
***>	D	00000	000	242	4910	0023		INCENTIVE ACRL-PERP PLAN									
***>	D	09467	090	000	0000	0001		SERP PENSION EXPENSE									
***>	D	00000	000	228	3100	0999		SERP PENSION ACCRUAL	926.110	00000	000	0001	000.0000	***	100.00	OPER	
***>	D	09463	090	000	0000	0001		SERP SHARES EXPENSE									
***>	C	00000	000	228	3600	0999		SERP SHARES ACCRUAL	920.100	00000	000	0001	000.0000	***	100.00	OPER	
***>	D	09463	090	000	0000	0001		SHAREHLD VAL SERP EXPENSE									
***>	C	00000	000	228	3600	0999		SHAREHLD VAL SERP ACCRUAL	920.100	00000	000	0001	000.0000	***	100.00	OPER	
***>	C	04089	092	000	0000	0619		EMT INCENT ACRL - L/T									
***>	D	00000	000	242	4910	0619		EMT INCENT ACRL - L/T	920.110	00000	000	0619	000.0000	***	100.00	OPER	

BATCH TOTAL:

TOTAL ENTRIES: 18

(B)



6/5/02

45-2/6-2

2



COMPANY : 01

CONFIDENTIAL

LEDGER  
DATE JVA PAGES SRC STATUS POSTED ACCRUAL SCHEDULED INFORMATION  
200203 00 0001 05000 COMPLETED DATE CYC REVERSE START DATE STOP DATE FREQUENCY  
NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION  
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON

REMARKS: TO RECORD CURRENT MONTH (1) BRP INTEREST & DISTRIBUTION, (2) INCENTIVE  
ACCRUAL, (3) PENSION COMPONENT OF SEIP ACCRUAL, (4) PERS SHARES AND SHAREHOLDER  
VALUE INCENTIVE ACCRUALS.

AKL D/C	WG	HR	CHP	SEC/V	LOC	FAC	DESCRIPTION	GL ACCT	RU	HR	LOC	PL ACCT	EMC	PERCENT	TYPE
***> D	00000	000	128	0000	0001		INCOME SEIP FUND								
***> C	04272	001	000	0000	0001		INVEST INCOME SEIP FUND	425.600	00000	000	0001	000.0000	***	100.00	NOOP
***> D	06272	001	000	0000	0001		INVEST INCOME SEIP FUND	425.600	00000	000	0001	000.0000	***	100.00	NOOP
***> C	00000	000	228	3110	0000		SEIP FUND LIABILITY								
***> D	00000	000	228	3110	0000		SEIP FUND LIABILITY								
***> C	00000	000	128	0000	0001		SEIP FUND DIVIDEN								
***> D	00000	000	128	0000	0001		SEIP FUND DIVIDEN								
***> C	00000	000	242	4910	0001		INCENTIVE ACRL-EXCH EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> D	00000	000	242	4910	0001		INCENTIVE ACRL-EXCH EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> C	00000	000	228	3100	0000		INCENTIVE ACRL-PERS PLAN	920.110	00000	000	0001	000.0000	***	100.00	OPER
***> D	00000	000	228	3100	0000		INCENTIVE ACRL-PERS PLAN	920.110	00000	000	0001	000.0000	***	100.00	OPER
***> C	00000	000	228	3100	0000		SEIP PENSION EXPENSE	926.118	00000	000	0001	000.0000	***	100.00	OPER
***> D	00000	000	228	3100	0000		SEIP PENSION EXPENSE	926.118	00000	000	0001	000.0000	***	100.00	OPER
***> C	00000	000	228	3600	0000		SEIP PENSION ACCRUAL								
***> D	00000	000	228	3600	0000		SEIP PENSION ACCRUAL								
***> C	00000	000	228	3600	0000		PERS SHARES EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> D	00000	000	228	3600	0000		PERS SHARES EXPENSE	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> C	00000	000	242	4910	0001		SEIP VAL SEIP ACCRUAL								
***> D	00000	000	242	4910	0001		SEIP VAL SEIP ACCRUAL								
***> C	00000	000	242	4910	0001		ENT INCENT ACCRL - 1/T	920.110	00000	000	0001	000.0000	***	100.00	OPER
***> D	00000	000	242	4910	0001		ENT INCENT ACCRL - 1/T	920.110	00000	000	0001	000.0000	***	100.00	OPER
***> C	00000	000	242	4900	0001		REV P/R-SEV PNT-3-14-02								
***> D	00000	000	242	4900	0001		REV P/R-SEV PNT-3-14-02								
***> C	02284	000	000	0000	0001		REV P/R-SEV PNT-3-14-02								
***> D	02284	000	000	0000	0001		REV P/R-SEV PNT-3-14-02								
***> C	01076	000	000	1500	0023		2001 PERS DEF-CO 1	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> D	01076	000	000	1500	0023		2001 PERS DEF-CO 1	920.100	00000	000	0001	000.0000	***	100.00	OPER
***> C	00000	000	234	3000	0001		2001 PERS DEF-CO 3	920.110	00000	000	0023	000.0000	***	100.00	OPER
***> D	00000	000	234	3000	0001		2001 PERS DEF-CO 3	920.110	00000	000	0023	000.0000	***	100.00	OPER
***> C	00000	000	242	4910	0001		2001 PERS DEF-CO 1								
***> D	00000	000	242	4910	0001		2001 PERS DEF-CO 1								
***> C	00000	000	234	3000	0001		2001 ENT ST INCENT DEF								
***> D	00000	000	234	3000	0001		2001 ENT ST INCENT DEF								

NOTE: THIS IS A PSEUDO TRANSLATION

45-2/6-2

2

CONFIDENTIAL

(A)

-----NOTE: THIS IS A PSEUDO TRANSLATION-----  
-----BUCH TRANSLATION-----

-ACCOUNT-				PAY													
SEL	D/C	NO	EM	CHG	REC/O	LOC	RAC	LOC	DESCRIPTION	GL ACCT NO	ER	LOC	FL ACCT	RAC	PERCENT	TYPR	
***>	D	00000	000	242	4910	0619	790		TRUE-UP 2001 EMT BY LIAB								
***>	D	04089	092	000	0000	0619	820		TRUE-UP 2001 EMT BY LIAB	920.110	00000	000	0619	000.0000	***	100.00	OPER
***>	D	00000	000	242	4910	0619	790		TRUE-UP 4-YR EMT LT LIAB								
***>	D	04089	092	000	0000	0619	820		TRUE-UP 4-YR EMT LT LIAB	920.110	00000	000	0619	000.0000	***	100.00	OPER

BATCH TOTAL.

TOTAL ENTRIES: 31

45-244-2

45-244-2

9

2

INTEGRITY BUSINESS FORMS INC. (877) 689-2626 FAX (847) 858-6588

Audit Request No. 13 Attachment G Page 2  
Summary and Explanation of Salaries & Wages Budget Variance  
FPL Energy Marketing & Trading

Audit Request No. 23 Question 1 Section B

CONFIDENTIAL

1  
2  
3  
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7

2002 Budget

True-up of 2001 Annual Incentive

Reduced 2002 Incentive Accrual

True-up of Long Term Incentive Accrual - (1998 - 2001)

Other

2002 Budget Variance

2002 Actual Salaries & Wages Expense

45-2

Amount included in base rates Budget for 70 employees Does not include salaries for incremental hedging employees

Difference between 2001 annual incentive accrual and actual distribution made in March 2002. Incentive accruals are made each month, based on the budget Accruals are made each month to coincide with the period in which salaries are paid. Incentives are paid annually each March of the year following the year being accrued for. Senior management has discretion over both incentives and distributions.

One-time adjustment for 2002. Incentive accruals are made each month, based on the budget. Accruals are made each month to coincide with the period in which salaries are paid. Incentives are paid annually each March of the year following the year being accrued for. The 2002 incentive will be distributed in March of 2003 Senior management has discretion over both incentives and distributions.

A one-time, unbudgeted adjustment made in 2002 to correct a prior period error in accruing for FPL Energy employees during the 1998 through 2001 period.

Miscellaneous adjustments to account for employees starting or leaving intrayear

\$(1,723,317)

Included in base rates Actual expense for 70 employees. Does not include salaries for incremental hedging employees

45-2

45-2/6-3

FPL  
Security & Hedging  
AUS 4075404-1  
TTE 123102  
Title Salaries & Wages  
DocId: 020001E1

223

[Signature]

45-2/6-3

INTEGRITY BUSINESS FORMS INC (847) 698-2828 FAX (847) 698-4508

**Audit Request No. 23 - 2  
Summary and Explanation of Employee Related Expenses Budget Variance  
FPL Energy Marketing & Trading**

**CONFIDENTIAL**

(F)

(A)

(B)

(1) (L) (E)

Expense Types	EAC/EAC Group	ACTUAL 2002	BUDGET 2002	VARIANCE 2002
1 - O&M BASE	Travel	[REDACTED]	[REDACTED]	(117,994)
	Relocation & Recruiting	[REDACTED]	[REDACTED]	(2,027)
	Employee Relations	[REDACTED]	[REDACTED]	(31,140)
	Education & Training	[REDACTED]	[REDACTED]	(96,423)
	Memberships & Dues	[REDACTED]	[REDACTED]	(47,119)
	<b>Total Employee Related Expenses</b>	[REDACTED]	[REDACTED]	(294,742)
9 - O&M NON-RECOVERABLE FUEL	Travel	[REDACTED]	[REDACTED]	(28,674)
	Relocation & Recruiting	[REDACTED]	[REDACTED]	19,362
	Employee Relations	[REDACTED]	[REDACTED]	16,283
	Education & Training	[REDACTED]	[REDACTED]	(16,614)
	Memberships & Dues	[REDACTED]	[REDACTED]	7,896
	<b>Total Employee Related Expenses</b>	[REDACTED]	[REDACTED]	(1,747)
13 TOTAL O&M EXPENSES	Travel	[REDACTED]	[REDACTED]	(146,668)
	Relocation & Recruiting	[REDACTED]	[REDACTED]	17,335
	Employee Relations	[REDACTED]	[REDACTED]	(14,897)
	Education & Training	[REDACTED]	[REDACTED]	(113,037)
	Memberships & Dues	[REDACTED]	[REDACTED]	(39,223)
	<b>Total Employee Related Expenses</b>	[REDACTED]	[REDACTED]	(296,485)

A portion of the budgeted travel expenses were not incurred. These discretionary expenses were not fully incurred, and were used to compensate for overages in other expense categories, such as Technology Expenditures  
 Relocation expenses were not budgeted for certain new hires  
 These discretionary expenses were not fully incurred, and were used to compensate for overages in other expense categories, such as Technology Expenditures  
 These discretionary expenses were not fully incurred, and were used to compensate for overages in other expense categories, such as Technology Expenditures.  
 These discretionary expenses were not fully incurred, and were used to compensate for overages in other expense categories, such as Technology Expenditures

UR-2

An estimated breakdown between O&M BASE and O&M NON-RECOVERABLE FUEL is made during the budgeting process. However, since there is no cost recovery distinction between O&M BASE and O&M NON-RECOVERABLE FUEL, EMT manages the expenses on a total basis.

Technology exps were under budget by 239,934

(43-2)

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45-217

FPL  
 Security & Hedging  
 ALIS And 3404-1  
 TYE 12/31/02  
 DocId: 6270001-51  
 Title: Employee Related  
 EXPS

0223

JALP

UR-2

FLORIDA POWER AND LIGHT  
 Operating Budget Summary Report  
 For: DEC, 2003

CONFIDENTIAL

Expense Type	EAC Group	ORIGINAL BUDGET 2003
1 - O&M BASE	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures j. Office & Facilities Administration k. Miscellaneous Expenditures EAC Total	 5,767,682
4 - O&M FUEL	a. Salaries & Wages b. Employee Related Expenses d. Technology Expenditures EAC Total	 482,604
9 - O&M NON-RECOVERABLE FUEL	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures k. Miscellaneous Expenditures EAC Total	 1,465,591
O&M Expenses	a. Salaries & Wages b. Employee Related Expenses c. Contractors & Professional Services d. Technology Expenditures j. Office & Facilities Administration k. Miscellaneous Expenditures EAC Total	 7,715,877

452  
1

Reporting Area: Total R62000 - ENERGY MKT and TRADING  
 Expense(Budget) Type: O and M Expenses

Request 3 - 10/16

Title: Dec 03

10/16/03  
 5116/03  
 JHP

INTEGRITY BUSINESS FORMS INC. (847) 699-7626 FAX (847) 699-4688  
 12/15/03  
 18  
 19  
 20  
 21  
 22  
 23  
 24  
 453

Volume 1

Florida Power & Light Company  
Docket No. 020001-EI  
Staff's Third Set of Interrogatories  
Question No. 77  
Page 1 of 2

CONFIDENTIAL

- Q. Please provide the following information regarding the incremental expenses of \$500,000 for FPL's trading and operations group:
  - a. Number of additional personnel by position;
  - b. FPL's incremental labor expense by position;
  - c. Description of the duties that each incremental position will perform that are also performed by existing personnel; and
  - d. Description of the duties that each incremental position will perform that are not performed by existing personnel.

A. FPL's original estimate for incremental operating and maintenance expenses for its hedging program for the Trading and Operations Group was \$500,000 for the 2003 recovery period. This estimate was developed after the August 12, 2002 hearing at which the Commission approved Staff's Proposed Resolution of Issues in Docket No. 011605-EI. In order to meet the September 20, 2002 deadline for the Levelized Fuel Cost Recovery and Capacity Cost Recovery filing, FPL expedited its development of the estimated incremental hedging expenses. Since the filing on September 20, 2002, FPL has been able to refine its estimate related to incremental hedging expenses for the Trading and Operations Group. These incremental expenses are now estimated to be \$388,000 for the 2003 recovery period. [REDACTED]

as follows

13 Position 1 - Volume Forecaster

14 The Volume Forecaster will be responsible for the continuous forecasting of the volume  
15 of residual and distillate fuel oil, and natural gas that FPL will burn over a rolling  
16 eighteen-month period. Specifically the incumbent will: (1) run the optimization  
17 program on a daily basis to determine the projected volume of oil and natural gas burn for  
18 the next day, the balance of the week, the balance of the month, and the next month; (2)  
19 run the optimization program on a weekly basis for the balance of the fuel cost recovery  
20 period; and (3) develop and maintain a current database to support the running of the  
21 optimization program. Additionally, this person will run the optimization program to  
22 evaluate wholesale power opportunities.

23 Currently, two individuals within the Trading and Operations Group perform volume  
24 forecasting. One individual performs volume forecasting for a rolling 48-hour period.  
25 The second individual performs volume forecasting on a month-ahead basis to develop  
26 the overall fuel plan for the next month. These two individuals also perform next day  
27 power trading, as well as, real-time fuel management functions. The volume forecasting  
28 proposed to support the hedging program requires one individual working full time on  
29 this function. Furthermore, the two individuals who currently run the optimization model  
30 will be required to trade wholesale power on a full time basis to support the hedging  
31 program. At this time, long-term volume forecasting for fuel oil and natural gas is not

45-4/1

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CONFIDENTIAL

1 performed within the Trading and Operations Group. [REDACTED]

2  
3 **Position 2 - Quantitative Analyst**

4 The Quantitative Analyst will evaluate all of the physical and financial oil, natural gas  
5 and power transactions in support of the hedging program. Specifically, the incumbent  
6 will: (1) evaluate complex technical and financial issues associated with each proposed  
7 transaction; (2) develop risk analytic tools to evaluate the structures; (3) evaluate FPL's  
8 exposure to value-at-risk and other risk management concepts, and (4) develop  
9 quantitative valuation strategies, continuously improve upon mathematical models and  
10 translate algorithms into code.

11 Currently, FPL's sole Financial Trader performs the evaluation of fuel and power  
12 transactions on a limited scope. The anticipated change in the volume of transaction  
13 evaluations, as well as, the development of risk analytic tools to support the hedging  
14 program, will require one full time position [REDACTED]

15  
16 **Position 3 - Financial Trader**

17 The Financial Trader will execute financial transactions in support of the hedging  
18 program. Specifically, the incumbent will: (1) continuously monitor the physical and  
19 financial commodity markets, (2) determine opportunities to execute the approved  
20 hedging strategy; (3) work closely with the Quantitative Analyst on the evaluation of all  
21 proposed opportunities, and (4) execute the appropriate opportunities consistent with the  
22 approved Policies and Procedures of FPL.

23 Currently, there is one Financial Trader within the Trading and Operations Group who  
24 performs all of the financial trading functions for fuel oil, natural gas and power. The  
25 additional Financial Trader will be required to support the anticipated incremental  
26 transactions related to the hedging program and allow each trader to be more focused on  
27 the individual energy commodities. [REDACTED]

28  
29 Note: FPL anticipates revising its fuel factors to incorporate this change.





Florida Power & Light Company  
Docket No. 020001-EI  
Staff's Second Set of Interrogatories  
Question No. 49  
Page 1 of 2

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Q Please provide the dollar amount, date, description, and company account debited or credited for every payment made or received or any other related journal entries for the Dean & Company study.

1 A The consulting services performed from August 2001 through October 2001  
2 (Phase I) [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 services performed from November 2001 through February 2002 (Phase II)  
6 [REDACTED]  
7 [REDACTED]  
8 [REDACTED]  
9 [REDACTED] Consulting services performed from  
10 March 2002 through August 2002 [REDACTED]  
11 [REDACTED]  
12 [REDACTED]  
13 costs incurred, dates, and accounts debited or credited for these services is  
14 presented in the attached spreadsheet

FLORIDA POWER & LIGHT COMPANY  
 STAFF'S SECOND LITIGATION MATTERS  
 Docket No. 0000181  
 QUESTIONER: Dean A. Thomas, Atty.  
 Page 2 of 2

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	A	B	C	D	E	F	G	H	I	J	K	L	M
	Account	Activity	Vol	Page #	Transaction Number	Amount	EAC	501.115	501.270	501.271	547.700	647.771	Total
3	Sep 01	Aug 01 Consulting Payment			190014113		492						
4	Oct 01	Sep 01 Consulting Accrual	1079	101			492						
5	Nov 01	Sep 01 Consulting Accrual	1179	124			492						
6	Nov 01	Sep 01 Consulting Accrual Reversal	1179	49			492						
7	Dec 01	Sep - Nov 01 Consulting Accrual	1279	119			492						
8	Jan 01	Sep 01 Consulting Accrual Reversal	1279	11			492						
9	Jan 02	Sep - Nov 01 Consulting Accrual Reversal	179	223			492						
10	Jan 02	Dec 01 Consulting Payment			5000010634		492						
11	Jan 02	Nov 01 Consulting Payment			5000010940		492						
12	Jan 02	Oct 01 Consulting Payment			5000010941		492						
13	Jan 02	Sep 01 Consulting Payment			5000009338		492						
14	Mar 02	Mar 02 Consulting Accrual	379	264			492						
15	Mar 02	Feb 02 Consulting Payment			5000015863		492						
16	Mar 02	Jan 02 Consulting Payment			5000012127		492						
17	Apr 02	Mar - Apr 02 Consulting Accrual	479	223			492						
18	Apr 02	Mar 02 Consulting Accrual Reversal	479	199			492						
19	May 02	Mar - Apr 02 Consulting Accrual Reversal	579	41			492						
20	May 02	Mar - May 02 Consulting Accrual	679	230			492						
21	May 02	Reclass Workorder	6990	110			492						
22	Jun 02	Jan 02 Consulting Accrual	779	233			492						
23	Jun 02	Mar - May 02 Consulting Accrual Reversal	879	101			492						
24	Jun 02	Apr 02 Consulting Payment			5000047809		492						
25	Jun 02	Mar 02 Consulting Payment			5000047808		492						
26	Jun 02	Mar 02 Consulting Payment			5000047813		492						
27	Jul 02	Jan 02 Consulting Accrual Reversal	779	402			492						
28	Aug 02	Aug 02 Consulting Accrual	879	231			492						
29	Aug 02	Jul 01 Consulting Payment			5000106255		492						
30	Aug 02	Jun 02 Consulting Payment			5000106251		492						
31	Sep 02	Aug 02 Consulting Accrual Reversal	979	192			492						
32	Sep 02	Aug 02 Consulting Accrual	979	155			492						
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33	Sep 02	Reclass Aug 01 Consulting Payment	9999	104			492						
34	Sep 02	Reclass Sep 01 Consulting Payment	9999	104			492						
35	Sep 02	Reclass Oct 01 Consulting Payment	9999	104			492						
36	Sep 02	Reclass Nov 01 Consulting Payment	9999	104			492						
37	Sep 02	Reclass Dec 01 Consulting Payment	9999	104			492						
38	Sep 02	Reclass Jan 02 Consulting Payment	9999	104			492						
39	Sep 02	Reclass Feb 02 Consulting Payment	9999	104			492						
40	Sep 02	Reclass Mar 02 Consulting Payment	9999	104			492						
41	Sep 02	Reclass Apr 02 Consulting Payment	9999	104			492						
42	Sep 02	Reclass May 02 Consulting Payment	9999	104			492						
43	Sep 02	Reclass Jun 02 Consulting Payment	9999	104			492						
44	Sep 02	Reclass Jul 02 Consulting Payment	9999	104			492						
45	Sep 02	Adjusted for 2004 included in MTR filing	9999	104			492						
46		Reclass activity in First Class											

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45-9

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FLORIDA POWER & LIGHT COMPANY  
 STAFFS SECOND SPECIAL INVESTIGATIVE  
 COMMITTEE  
 QUESTION # 1 - Lower Rates,  
 Page 3 of 3

A	B	C	D	E	F	G	H	CPS Team				
								I	J	K	L	M
Legis. Date	Category	Description	TO #	TRAC #	Transaction Number	Amount	EAC	501115	501122	501131	501210	501231
2												
3	04-02	Jan 17 70 Consulting Payment			2000118443		173					
4												
5												
6	Aug 01	194913 11/14/02 Consulting Payment			4001118121		173					
7												
8												
9	Jan 72	Aug 01 Consulting Payment			2000124772		174					
10												
11	Jan 02	Jan 02 Consulting Payment	878	253			174					
12												
13												
14	Jan 02	Jan 12 02 Consulting Payment	2000	414			173					
15	Jan 02	Jan 02 2002 - 2003 02 Consulting Payment	2000	254			173					
16		Rebate activity in Fuel Charge										
17												

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 Summary and History Open  
 Audit and Report Review and Control  
 ETS 12/20/02

The table we gave you

4/1/03  
 4/1/03



DATE FROM TO GL ACCT NO. SEC. TO NUMBER VENDOR

FROM TO GL ACCT NO. SEC. TO NUMBER VENDOR

GL ACCT NO.	SEC.	TO NUMBER	VENDOR	LEDGER DATE	QUANT.	AMOUNT
GL ACCT NO.	SEC.	TO NUMBER		SOURCE		
EAC				AMOUNT		
DEBIT BAL.				PAYEE BAL.		
CREDIT BAL.				CREDIT BAL.		
DEBIT BAL.			VENDOR	PAYEE		

DEBIT BAL. \$100.00 CREDIT BAL. \$100.00

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DATE	GL ACCT NO.	SEC.	TO NUMBER	VENDOR	EAC DESCRIPTION	REF.	QUANT.	AMOUNT
1	200209 501	115 0611	59700	00020000	69 DEANCO WIPED CONE 304	9999	00	
2	200209 501	115 0611	58 00	00020000	69 DEANCO WIPED CONE 304	9999	00	
3	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
4	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
5	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
6	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
7	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
8	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
9	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
10	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
11	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
12	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
13	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
14	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
15	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
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17	200209 501	115 0611	59000	00020000	69 DEANCO WIPED CONE 304	9999	00	
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FEDERAL BUREAU OF INVESTIGATION  
FISCAL OPERATIONS SECTION  
CASH VOUCHER SUMMARY

DATE	AGENCY	DOC. NO.	PT. NUMBER	VENDOR	EXP. DESCRIPTION	REF. CODE	AMOUNT	CLASSIFICATION
12/02/44	115	0611	51450	450011101	54197501 773 TONIX	550	2348	TONIX
12/02/44	115	0611	51450	450011101	5437503 773 TONIX	550	2348	TONIX
12/02/44	115	0611	51450	450011101	65051430 773 FULL BUDGET	550	2349	INITIATION
12/02/44	115	0611	51450	450011101	54197501 773 TONIX	550	2348	TONIX
12/02/44	115	0611	51450	450011101	5437503 773 TONIX	550	2348	TONIX
12/02/44	115	0611	51450	450011101	650521430 773 CONSULTING/STAFF	550	2346	INITIATION
12/02/44	115	0611	51450	450011101	650521430 773 CONSULTING/STAFF	550	2349	INITIATION

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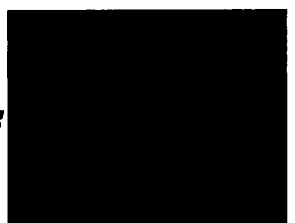
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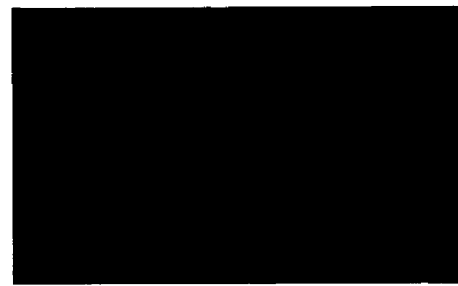
total balance

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FLORIDA POWER & LIGHT COMPANY  
LINE CREDIT RECORD  
GENERAL ACCOUNT SOURCE

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FROM DEBIT BALANCE

ACCOUNT	DATE	DEBIT	CREDIT	DATE	AMOUNT	AMOUNT
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COMPLETE THIS TO ADJUST DEBIT TO CREDIT

DATE	ACCOUNT	DEBIT	CREDIT	DESCRIPTION	AMOUNT	AMOUNT
12/01/77	000000	100000		DEBIT TO CREDIT	100000	
12/02/77	000000	100000		DEBIT TO CREDIT	100000	
12/03/77	000000	100000		DEBIT TO CREDIT	100000	
12/04/77	000000	100000		DEBIT TO CREDIT	100000	
12/05/77	000000	100000		DEBIT TO CREDIT	100000	
12/06/77	000000	100000		DEBIT TO CREDIT	100000	
12/07/77	000000	100000		DEBIT TO CREDIT	100000	
12/08/77	000000	100000		DEBIT TO CREDIT	100000	
12/09/77	000000	100000		DEBIT TO CREDIT	100000	
12/10/77	000000	100000		DEBIT TO CREDIT	100000	

DATE	ACCOUNT	AMOUNT	DESCRIPTION	BATCH	BOOK	DISTRIBUTION	DATE	INITIALS	CUSTOMER	AMOUNT
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1  
SERVICES ENGAGEMENT AGREEMENT

2 This Services Engagement Agreement (the "Agreement") is made this 1st day of November  
3 2001 by and between Florida Power & Light Company (hereinafter referred to as "FPL" or the  
4 "Company") and Dean & Company (hereinafter referred to as "Dean").

5 FPL has engaged Dean to perform certain consulting services (the "Services") on behalf of FPL  
6 as set forth below. This Agreement details the Term of Engagement, Statement of Work, Project  
7 Team Staffing, Compensation and Indemnification in consideration of the Services to be  
8 performed.

9 TERM OF ENGAGEMENT

10 The parties acknowledge that the initial phase of the project engagement ("Phase I") commenced  
11 August 15, 2001 and continued until October 31, 2001. Following this, the next phase of the  
12 project engagement ("Phase II") commenced November 1, 2001 and shall continue until February  
13 28, 2002.

14 STATEMENT OF WORK

15 Dean shall perform Services at the direction of FPL. It is currently contemplated that the  
16 Services shall include the following:

17 Phase I.

18  
19  
20  
21 

22 Phase II.

23  
24  
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26 

27 PROJECT TEAM STAFFING

28 Phase I. August 15, 2001 through October 31, 2001

29 The project will be led by Ware Adams, Vice President. He will be supported on a day-  
30 to-day basis by Andrew Stevens, Manager, and one full-time professional.

31 Phase II. November 1, 2001 through February 28, 2002

# CONFIDENTIAL

1 The project will be led by Dean Wilde, Chairman, and Ware Adams, Vice President.  
2 They will be supported on a day-to-day basis by Andrew Stevens, Manager, and three  
3 full-time professionals.

## 4 COMPENSATION

### 5 PROFESSIONAL FEES:

6 As compensation for Dean rendering the Services hereunder [REDACTED]  
7 [REDACTED]  
8 [REDACTED]

### 9 EXPENSES:

10 Direct Expenses: FPL shall pay or promptly reimburse Dean for all reasonable out-of-pocket  
11 expenses paid or incurred by Dean in connection with the performance of the Services. Such  
12 expenses shall include but are not limited to [REDACTED]  
13 [REDACTED]  
14 [REDACTED]  
15 [REDACTED]  
16 [REDACTED]  
17 [REDACTED]

### 18 Indirect Expenses:

19 [REDACTED]  
20 [REDACTED]  
21 [REDACTED]  
22 [REDACTED]

### 23 BILLING:

24 Professional fees and expenses will be billed monthly. Payment for all billings is due upon  
25 receipt of the invoice. [REDACTED]  
26 [REDACTED]

## 27 INDEMNIFICATION

28 The Company understands and agrees that Dean shall have no obligation or responsibility to the  
29 Company or its stockholders for the Services rendered. Dean shall be under no obligation to  
30 make any independent investigation or inquiry as to representations made or information  
31 furnished to it by the Company, its subsidiaries or any of its representatives in connection with  
32 the consulting services, but shall be entitled to rely in good faith upon such representations and  
33 shall have no liability in the event of such reliance.

45-10/1

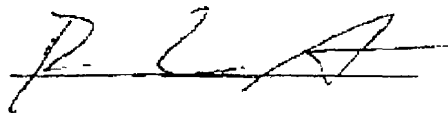
# CONFIDENTIAL

Company agrees to indemnify and hold harmless Dean and its directors, officers and employees (Dean and each such person, an "Indemnified Person") from and against any losses, claims, damages, judgments, assessments, costs and other liabilities (collectively, the "Liabilities"), and will reimburse each Indemnified Person for all reasonable fees and expenses, including the reasonable fees and expenses of counsel (collectively, "Expenses") as they are incurred, in investigating, preparing, or defending any claim, action, proceeding or investigation (collectively, "Actions"), arising out of or in connection with an Indemnified Person's activities on behalf of Company as contemplated by this Agreement. Company, however, shall not be required to indemnify Dean or any other Indemnified Person for any Liabilities or Expenses, to the extent such Liabilities or Expenses are finally judicially determined to have resulted solely from the willful misconduct or gross negligence of an Indemnified Person or actions taken in bad faith by such Indemnified Person. Company also agrees to reimburse each Indemnified Person for all Expenses as they are incurred in connection with successfully enforcing such Indemnified Person's rights under this Agreement.

Agreed to and accepted by on this 1st day of November, 2001:

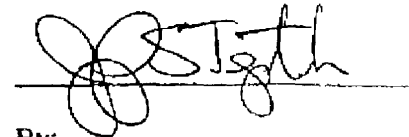
For and on Behalf of  
DEAN & COMPANY

For and on Behalf of  
Florida Power & Light Company




By: Ware Adams

Title: Vice President



By:

Title:

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CONFIDENTIAL

Exhibit 9C (1)

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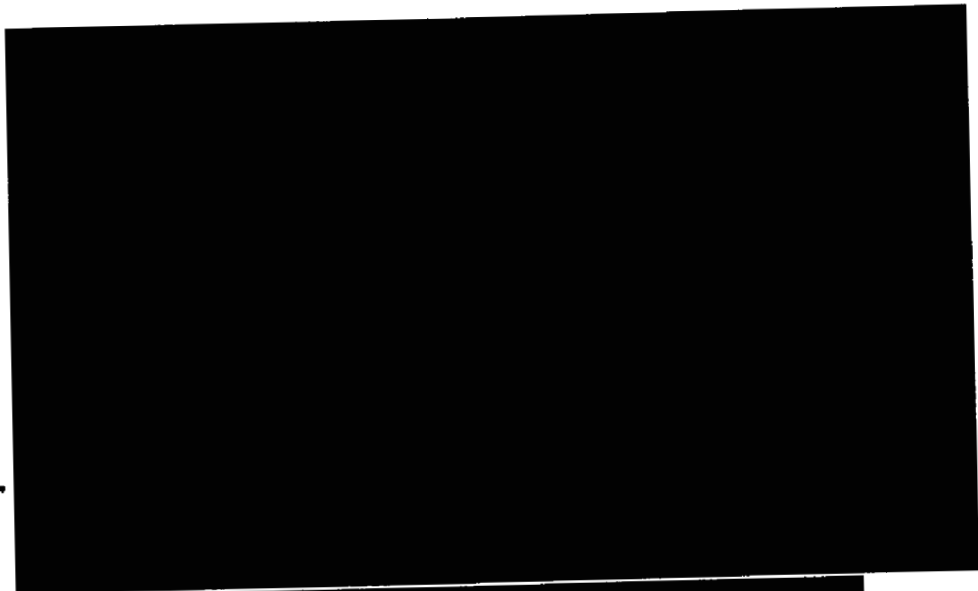
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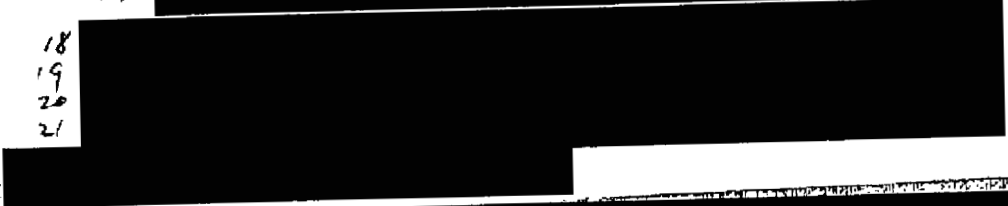
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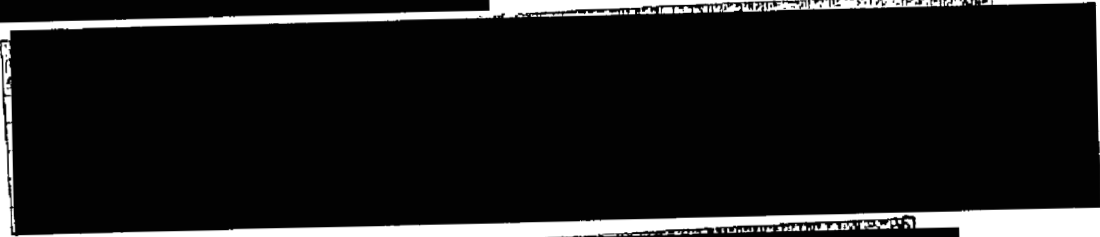


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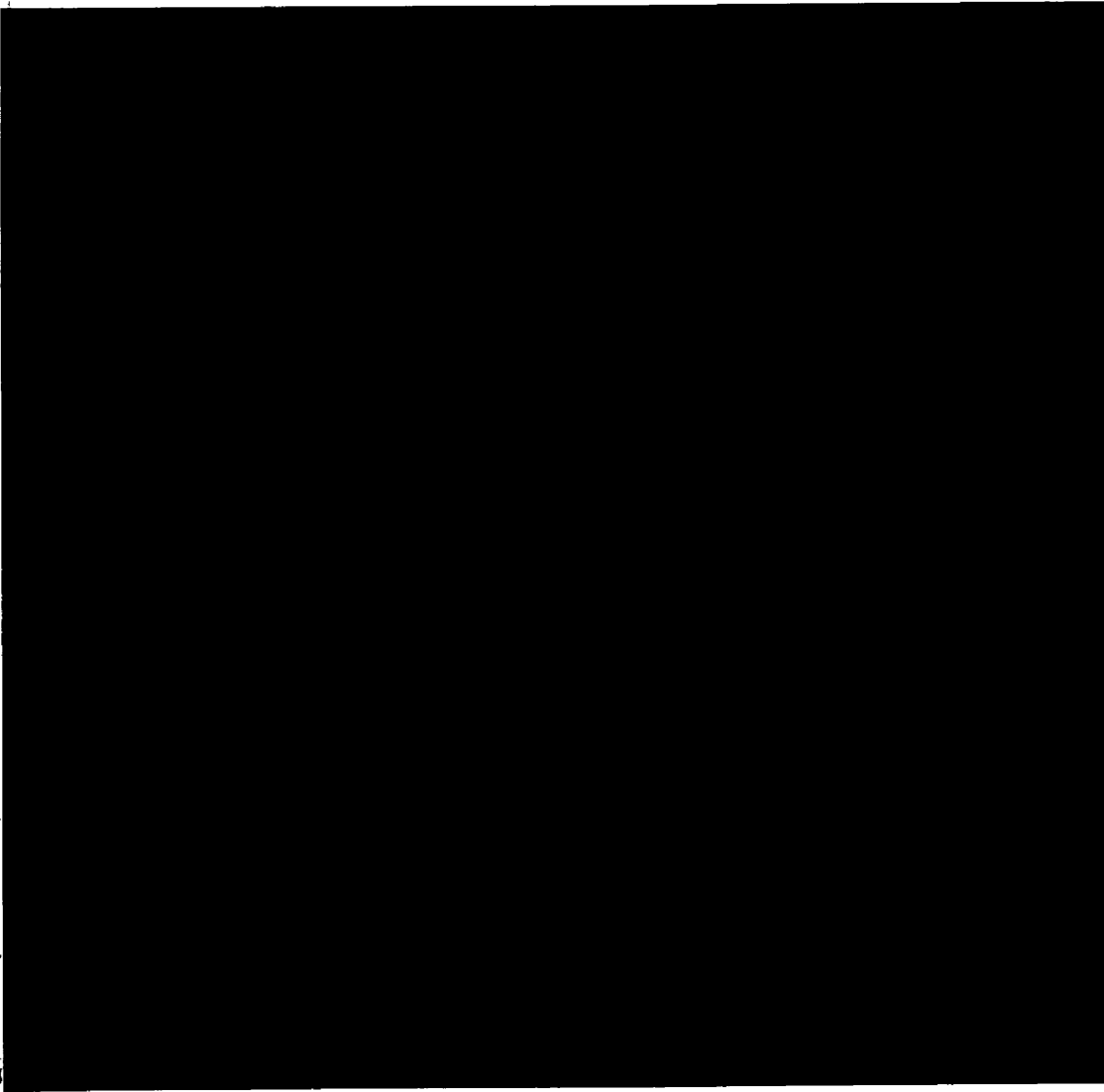
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