



**ORIGINAL**  
**Public Service Commission**

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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

**DATE:** November 22, 2004

**TO:** Martha Brown, Attorney, General Counsel

**FROM:** Division of Regulatory Compliance and Consumer Affairs (Freeman, Vandiver) *F OV AMA*

**RE:** Docket 010534-EI, Recommendation concerning Florida Power & Light Company's (FPL) request for extension of confidential classification concerning certain portions of staff's audit report and working papers prepared during the audit entitled "FPL Natural Gas Audit for the Year Ended December 31, 2000, Audit Control No. 00-353-4-1, Documents Numbered 04265-01, 04266-01, 04267-01, 04268-01, 04269-01, 04270-01, 04806-01 and 07779-01

On March 29, 2001, when copies of certain portions of staff's audit report and working papers obtained or prepared during the FPL natural gas audit for the year ended December 31, 2000, were delivered to FPL at the audit exit conference, the utility requested that these materials be temporary excepted from public access in accordance with the provisions of Rule 25-22.006(3)(a)2., Florida Administrative Code (FAC).

On April 6, 2001, staff filed documents 04265-01, 04266-01, 04267-01, 04268-01, 04269-01, and 04270-01 consisting of those specified portions of the staff audit report and working papers.

On April 18, 2001, the utility filed a request pursuant to Rule 25-22.006, FAC, and Section 366.093, Florida Statutes (F.S.), that selected portions of the audit report and working papers prepared by staff during the audit receive confidential classification. The utility's request includes redacted copies for public inspection (Exhibit B, document 04805-01) and highlighted copies (document 04806-01).

**COM** \_\_\_\_\_ On May 14, June 22, and July 20, 2001, FPL filed revisions to its request for confidential

**CTR** \_\_\_\_\_ protection. The May 14 revision makes technical corrections improving the filing. The

**ECR** \_\_\_\_\_ June 22 and July 20 revisions were made after discussions with the staff. The July 20

**GCL** \_\_\_\_\_ FPL filing provides the final listing of documents for which confidential classification is

**OPC** \_\_\_\_\_ requested. The June 22 revision contains a revised highlighted page (Document

07779-01) as well as a revised redacted page (Document 07778-01).

**MMS** \_\_\_\_\_

**RCA** \_\_\_\_\_

**SCR** \_\_\_\_\_

**SEC** 1

**OTH** *Marquise de*

On January 31, 2003, the Commission issued Order No. PSC-03-0158-CFO-EI granting FPL's request to provide a confidential classification to portions of documents 04265-01, 04266-01, 04267-01, 04268-01, 04269-01, 04270-01, 04806-01 and 07779-01 for 18 months.

On June 30, 2004, FPL requested an extension of the confidential classification.

Documents 04265-01, 04266-01, 04267-01, 04268-01, 04269-01, 04270-01, 04806-01, and 07779-01 are currently held by the Commission's Division of the Commission Clerk and Administrative Services as confidential pending resolution of FPL's request for extension of confidential classification.

Pursuant to Section 119.07, F.S., documents submitted to this Commission are public records. The only exceptions to this law are specific statutory exemptions and exemptions granted by governmental agencies pursuant to the specific items of a statutory provision. Subsections 366.093(3)(b)(d) and (e), F.S., provide the following exemptions:

"Proprietary confidential business information means information, regardless of form or characteristics, which is owned or controlled by the person or company, is intended to be and is treated by the person or company as private in that the disclosure of the information would cause harm to the ratepayers or the person's or company's business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that provides that the information will not be released to the public. Proprietary confidential business information includes but is not limited to:....

(b) Internal auditing controls and reports of internal auditors....

(d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods and services on favorable terms.

(e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information...."

According to Section 366.093, F.S., and Rule 25-22.006, FAC, the utility has the burden of demonstrating that materials qualify for confidential classification. According to Rule 25-22.006, FAC, the utility must meet this burden by demonstrating that the information is proprietary confidential business information, the disclosure of which will cause the utility, the provider of the information or the ratepayer harm.

11/22/2004

FPL Natural Gas Audit

### **Staff Analysis of the Request**

The information for which FPL requests an extension of confidential classification consists of:

1. Meeting and analytical notes obtained during the audit;
2. Materials used to summarize and review contracts;
3. Vendor invoices and vendor invoice information;
4. Fuel inventory information;
5. Information concerning affiliate cost allocations and management fees;
6. Materials used to summarize and collect specific account information;
7. Non utility employee information, time sheets and interview notes;
8. Notes from review of internal audits, and;
9. Customer billing and collection information.

“The information relates principally to the natural gas purchasing practices and costs of FPL’s Energy Marketing and Trading division. It includes bids or other contractual data, pricing models, customer purchase prices and usage, and non-tariffed commodity and transmission pricing. FPL asserts that the information contained in these materials is either sensitive contractual information, the release of which could impair the ability of FPL or its affiliates to purchase natural gas on reasonable terms in the future, or competitively sensitive information the release of which could harm the competitive business of FPL and its affiliates. It appears that much of the information would be sensitive for both reasons.” (Commission Order No. PSC-03-0158-CFO-EI)

In support of its request for an extended confidential classification for sensitive internal audit, contractual and competitive business information, FPL provides written depositions from the following witnesses.

11/22/2004

FPL Natural Gas Audit

William J. Murphy, Manager of Natural Gas, Marketing and Organization for FPL's Energy Marketing and Trading Division, asserts the following staff working papers contain sensitive internal audit, contractual and competitive business information and asserts that these working papers should be granted a confidential classification for an additional 18 month period; "Meeting Notes", "Notes from Analyst", "Internal Audit Notes", "Answer to Request No. 34", "EMT Invoice", "Invoice Detail", "EMT Purchases", "May 00 Entry", "June 00 Entry", "FGT Invoice", "Account 500-00", "Receiving Reports", "M&S Corrections/Adj.", "Natural Gas Requisition", "Price Computations", "Gas Closing Report(s)", "Sales Summary", "Utility Account 456.023", "Analysis of Gas Purchases", "List of Contract", "Sample of Fuel Transactions", "Requisition", "Fuel Inventory", "Supplier", "Transportation Rates", "Gas Purchases", "Purchase Statement", "Invoice", "Financial Transaction", "Gas Price Computations", "Gas Monthly Closing Report", "Volume Delivery to FPL", "Options/Swap", "Gas Adjustment 4/00", "Gas Requisition", "Energy Services", "Code of Conduct", "G/L Gas Detail", "Gas Volumes", "Cutler Gas Volumes", "System Net Generation", "Unused Gas", "Risk Management", "Trades by FPL EMT", "Sleeve Deals", "Trades by FPLLES", "Summary of Trades", "Sample Deal Sheets", "Compliance with Affiliate Rule", "Cost Allocation Vs Market Price", and "Interview Notes".

James Gill, FPL Manager of Products and Services, asserts the following staff working papers contain sensitive contractual or competitive business information and asserts that these working papers should be granted a confidential classification for an additional 18 months: "Audit Report Disclosure No. 3, Competitive Pricing", "Audit Report Page 7", "Meeting Notes", "FPLES Billing Review", "Review of Billing Method", "Review of Contracts", "MAP Calculation", "Revenues Energy Services", "Energy Service Accounts", "Account 440-000, 5/00 and 6/00", "440 Posting Register", "440 MBA Balance List", "Billing Detail, Energy Services", "Bill-Posting Register", "Account 440-001,5/00 and 6/00", "Account 440-200,5/00", "Account 440-990,5/00 and 6/00", "Account 442-110,6/00", "Account 451-000, 5/00 and 6/00", "Energy Services Expenses", "Account 151", "Account 151 – 5/00", "Request 36 Answer", "Billing Detail", "FGT Invoice", "Account 151-600", "Customer Class Report", "Unbilled", "Account 500-000, 5/00 and 6/00", "Account 500-001", "Account 500-990", "Account 500-900 5/00", "Energy Services", "FPL Utility", "Management Fee", "Income Statement", "Risk Management", "Invoice", "Nucleus Cost", "Nucleus", "Comparison of Sales for 3 Divisions", "Trades by FPLES", "Summary of Trades", "Analysis of Gas Purchases", "Sample Deal sheets", "Summary Charges to FPLES", "Explanation of Columns", "Interview Notes", "Employees Hours & Dollars", "Employee Timesheet", "Increase in Customer", "Sales Quote List", "Request from Interview", "Brochure", "Training", "Interview Follow-Up", "Corporate Cost Allocation", "Executive Payroll", "Interview Questions", "Payroll", "Revenue", "Payroll Loading", and "Rent Expenses."

David Storck, FPL Senior Analyst, Rates and Tariffs, reports the following working papers contain customer specific information which should hold a confidential classification for an additional 18 months: "Summary, Recalculation of Bills", "Recalculation of Bills", "Electric Bill Detail", "Components Schedule", "Size Verification Schedule", "Recalculation of Invoices", "Detail of Invoices".

Mr. Storck explains FPL's policy towards customer specific information includes customer names, addresses, telephone numbers, account numbers, rates, billing determinates (kW and kWh usage), conservation services in kW, kWh, and bills. FPL treats such information as confidential and does not disclose it, except as required by law, to entities and persons other than the customer without permission of the customer.

According to Mr. Storck, "FPL's policy is premised upon the customers' right to privacy and the potential that the disclosure of customer specific information may harm some customers' competitive interests or disclose their trade secrets. FPL's customers have affirmed to FPL their interest in having this information maintained confidential. For many of these customers, electric usage is an important part of their production or operating costs. Thus, the disclosure of rate or contract information, as well as consumption levels or patterns, could provide competitors with commercially sensitive information that would afford such competitors an unfair advantage. For others, non-disclosure of the information is simply a matter of privacy. While it may be that the disclosure of such information may be more sensitive for some customers than others, FPL has not sought to make a case-by-case determination as to the level of sensitivity or potential harm with respect to disclosing particular customers' information; rather, in deference to its customers, as a matter of policy, and in the interest of customer privacy, FPL has not disclosed to third parties specific rate and contract information for non-governmental customers unless required by law or unless the customer consents to such disclosure. This policy is important from both a practical and theoretical standpoint. Customers want the assurance that their information is protected to the same extent as any other customer's. Also, practically speaking, it would be difficult and perhaps impossible task to make a case-by-case determination as to what level of protection each customer's data may merit."

Staff Analysis

FPL is requesting an extension of confidential classification for the following types of information:

1. Information about internal auditing controls and reports of internal auditors.

Pursuant to Section 366.093(b), F.S., the Commission may grant a confidential classification to this type of information. We have read the sensitive information identified of this type within this filing and find it is information concerning internal auditing controls and the reports of internal auditors. We agree with FPL that this information remains sensitive; therefore, we recommend that this information concerning the internal audits of FPL and its affiliates be granted an additional confidential classification period of 18 months.

2. Sensitive contractual and bidding information release of which would impair the ability of FPL or its affiliates to contract favorably.
3. Sensitive competitive information release of which would impair the competitive business of the provider of that information.

Sections 366.093(3)(d) and (e), F.S., allow the commission to grant a confidential classification to certain sensitive contractual information and sensitive competitive business information.

The information identified herein pertains to the purchasing of natural gas by FPL and FPL affiliate "Energy Marketing and Trading" and the operations and sales of a non utility affiliate, "FPL Energy Services", which markets and sells gas. While certain summary information is available concerning gas and gas transportation costs in public records, the information obtained by staff auditors is much more detailed and informative than the summary information which is publicly available. We find that release of this sensitive competitive business information would harm the competitive business of the provider of that information. We also find that release of the contractual and bidding information would harm the ability of FPL and its affiliates to favorably contract. Therefore, we recommend that the sensitive gas purchasing and marketing information found within this filing be granted an additional 18 months of confidential classification

11/22/2004

FPL Natural Gas Audit

#### 4. Customer-specific account and usage information.

Long-standing Commission policy has allowed non governmental customer-specific account and usage information to be granted a confidential classification (See Order 22851, dated April 23, 1990; Order 96-1478 dated December 4, 1996; Order 98-0421, dated March 24, 1998; Order 98-0620, dated May 4, 1998; and Order 00-1569, dated August 31, 2000) :

Based upon reading the filing, we find the information identified as customer specific usage information remains competitively sensitive and therefore we recommend that this information be grant a confidential classification for an additional 18 months.

Commission Order PSC-94-1244-CFO-EI, issued October 6, 1994, in Docket 940001-EI provides a guideline in situations where information is sensitive for a long-term. The Commission decided to allow a five year term where information remained sensitive for an extended period. The Commission found that after 5 years contractual terms which were relevant in the past may not be so in the future due to the fact that contractual provisions change over time. Because the sensitive information described here pertains to calendar year 2000, staff recommends that it is reasonable to extend the period for an additional 18 months to allow a reasonably extended time for the confidential classification for this material.

#### **Material Held as Confidential**

FPL submits that this information meets the definition of proprietary confidential business information which is set out by Section 366.093(3), F.S. FPL witnesses assert that this has been maintained as confidential by FPL.

#### **Duration of the Confidential Classification Period**

FPL requests that the material be granted an extension of confidential classification for 18 months. FPL goes on to request that this material be returned to the utility once this information is no longer needed for the Commission to conduct its business.

Audit information of this type is kept on file by the commission for 25 years. According to the provisions of Section 366.093(4), F.S., absent good cause shown for a longer period of protection, a confidential classification is limited to 18 months. We therefore recommend that the period of classification be set as 18 months. As deemed necessary, the utility may request an extension of the confidential classification before the period tolls.

**Staff Recommendation**

Based upon reading the filing, and for the reasons presented above, we recommend the utility's request be granted and that the identified material be granted an extension of confidential classification for an additional 18 months.

**Closing the Docket**

The order resolving this request should include a provision that closes this docket once the time for appeal has expired.

A detailed recommendation, as found, regarding the material follows:

**Detailed Recommendation, as found**

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
1	Audit Report: Disclosure No. 3 Competitive Pricing	5	11-20,29,30	Grant	Sensitive competitive and contractual information
1	Audit Report: Page 7	7	All	Grant	Sensitive competitive and contractual information
5	Meeting Notes	1-3	All	Grant	Sensitive competitive and contractual information
5-1	Meeting Notes	1-4	All	Grant	Sensitive competitive and contractual information
5-5/1	Notes from Analyst	1	Lines 1-3, Cols A-D	Grant	Sensitive competitive and contractual information
5-5/2	Notes from Analyst	1	Lines 1-3, Col A	Grant	Sensitive competitive and contractual information
5-5/3	Notes from Analyst	1	1-9	Grant	Sensitive competitive and contractual information



Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
5-6	Meeting Notes	1-2	All	Grant	Sensitive competitive and contractual information
9	Internal Audit Notes	1	All	Grant	Information from Internal audits
10-1/1	Answer to Request No. 34	1-3	All	Grant	Sensitive competitive and contractual information
40	FPLES Billing Review	1	1-38	Grant	Sensitive competitive and contractual information
40-1	Review of Billing Method	1	All	Grant	Sensitive competitive and contractual information
40-2	Review of Contracts	1	All	Grant	Sensitive contractual information
40-3/1	MAP Calculation	1	All	Grant	Sensitive competitive and contractual information
40-3/1-1	MAP Calculation	1	1-29	Grant	Sensitive competitive and contractual information
	Services				contractual information
41-1	Energy Services Accounts	1	All	Grant	Sensitive contractual information
41-1/1	Account 440-000, 5/00	1	All	Grant	Sensitive contractual information
41-1/1-1	440-Posting Register	1	All	Grant	Sensitive contractual information
41-1/1-2	440 MBA Balance List	1-3	All	Grant	Sensitive contractual information
41-1/1-3	440 MBA Balance List	1-8	All	Grant	Sensitive contractual information
41-1/1-4	Billing Detail, energy Services	1-23	All	Grant	Sensitive contractual information
41-1/1-5	Bill-Posting Register	1-4	All	Grant	Sensitive contractual information
41-1/2	Account 440-000, 6/00	1	All	Grant	Sensitive contractual information
41-1/2-1	440-Posting Register	1	All	Grant	Sensitive competitive and contractual information
41-1/2-2	440 MBA Balance List	1-3	All	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
41-1/2-3	440 MBA Balance List	1-7	All	Grant	Sensitive contractual information
41-1/2-4	Billing Detail, Energy Services	1-5	All	Grant	Sensitive competitive and contractual information
41-1/3	Account 440-001, 5/00	1-2	All	Grant	Sensitive competitive and contractual information
41-1/4	Account 440-001, 6/00	1	All	Grant	Sensitive competitive and contractual information
41-1/5	Account 440-200, 5/00	1	All	Grant	Sensitive competitive and contractual information
41-1/6	Account 440-990, 5/00	1	All	Grant	Sensitive competitive and contractual information
41-1/7	Account 440-990, 6/00	1	All	Grant	Sensitive competitive and contractual information
41-1/8	Account 442-110, 6/00	1	All	Grant	Sensitive competitive and contractual information
41-1/9	Account 451-000, 5/00	1-4	All	Grant	Sensitive competitive and contractual information
41-1/10	Account 451-000, 6/00	1-4	All	Grant	Sensitive competitive and contractual information
42	Summary, Recalculation of Bills	1	1-7	Grant	Sensitive contractual information
42-1	Recalculation of Bills	1-36	All	Grant	Sensitive contractual information
42-1/1	Electric Bill Detail	1	All	Grant	Sensitive contractual information
42-1/1-1	Components Schedule	1-2	All	Grant	Sensitive contractual information
42-1/1-1/1	Size Verification Schedule	1	All	Grant	Sensitive competitive information
42-2	Recalculation of Invoices	1-102	All	Grant	Sensitive contractual information
42-2/1	Detail of Invoices	1-4	All	Grant	Sensitive competitive and contractual information
43	Energy Services Expenses	1	1-3	Grant	Sensitive contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
43	Energy Services Expenses	2	1	Grant	Sensitive contractual information
43-1	Account 151	1	All	Grant	Sensitive contractual information
43-1/1	Account 151-5/00	1	All	Grant	Sensitive contractual information
43-1/1-1	EMT Invoice	1-3	All	Grant	Sensitive contractual information
43-1/1-2	Invoice Detail	1	All	Grant	Sensitive competitive and contractual information
43-1/1-3	EMT Purchases	1	All	Grant	Sensitive competitive and contractual information
43-1/1-4	FGT Invoice	1-3	All	Grant	Sensitive competitive and contractual information
43-1/1-5	May 00 – Entry	1-2	All	Grant	Sensitive competitive and contractual information
43-1/1-5/1	Customer Class Report	1-18	All	Grant	Sensitive competitive and contractual information
43-1/1-5/2	Request 36 Answer	1	1-12	Grant	Sensitive competitive information
43-1/1-5/2-1	Billing Detail	1-12	All	Grant	Sensitive competitive and contractual information
43-1/1-5/2-2	Billing Detail	1-17	All	Grant	Sensitive competitive and contractual information
43-1/1-6			All	Grant	Sensitive competitive and
43-1/2	Account 151-600	1	All	Grant	Sensitive competitive and contractual information
43-1/2-1	EMT Invoice	1-3	All	Grant	Sensitive competitive and contractual information
43-1/2-2	EMT Purchases	1	All	Grant	Sensitive competitive and contractual information
43-1/2-3	Invoice Detail	1	All	Grant	Sensitive competitive and contractual information
43-1/2-4	June 00 – Entry	1	All	Grant	Sensitive competitive and contractual information
	Customer Class Report	1-5	All	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 04267-01 and 04806-01					
13-1/2-4/2	Inbilled	1	All	Grant	Sensitive competitive and contractual information
13-1/2-5	GT Invoice	1-5	All	Grant	Sensitive competitive and contractual information
43-2	Account 500-000	1	All	Grant	Sensitive contractual information
43-2/1	Account 500-000, 5/00	1-2	All	Grant	Sensitive contractual information
43-2/2	Account 500-000, 5/00	1-2	All	Grant	Sensitive contractual information
43-3	Account 500-001	1	All	Grant	Sensitive contractual information
43-3/1	Account 500-001	1-3	All	Grant	Sensitive contractual information
43-4	Account 500-990	1	All	Grant	Sensitive contractual information
43-4/1	Account 500-900, 5/00	1-3	All	Grant	Sensitive contractual information
43-5	Receiving Reports	1	All	Grant	Sensitive competitive and contractual information
43-5/1	M&S Corrections/Adj	1	All	Grant	Sensitive competitive and contractual information
43-5/2	Natural Gas Requisition	1-2	All	Grant	Sensitive competitive and contractual information
43-5/3	Price Computations	1	All	Grant	Sensitive contractual information
43-5/4	Gas Closing Report	1	All	Grant	Sensitive competitive and contractual information
43-5/5	Sales Summary	1	All	Grant	Sensitive contractual information
43-6	Receiving Reports	1	All	Grant	Sensitive contractual information
43-6/1	M&S Corrections/Adj	1	All	Grant	Sensitive contractual information
43-6/2	Natural Gas Requisition	1-2	All	Grant	Sensitive contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information, Classified Confidential
43-6/3	Price Computations	1	All	Grant	Sensitive competitive and contractual information
43-6/4	Gas Closing Reports	1	All	Grant	Sensitive contractual information
43-6/5	Sales Summary	1	All	Grant	Sensitive contractual information
43-7	Utility Account 456.023	1-6	All	Grant	Sensitive contractual information
44	Analysis of Gas Purchases	1	1-11	Grant	Sensitive competitive information
44	Analysis of Gas Purchases	2	All	Grant	Sensitive competitive information
44B	List of Contract	1-4	All	Grant	Sensitive competitive and contractual information
44-1	Sample of Fuel Transactions	1-14	All	Grant	Sensitive competitive and contractual information
44-1A	Sample of Fuel Transactions	1	1	Grant	Sensitive contractual information
44-1/1	Requisition	1-10	All	Grant	Sensitive contractual information
44-1/1-1	Fuel Inventory	1-10	All	Grant	Sensitive contractual information
44-1/1-2	Sales Summary	1	All	Grant	Sensitive competitive and contractual information
44-1/1-3	Supplier	1-4	All	Grant	Contractual information
44-1/1-4	Transportation Rates	1	All	Grant	
44-1/1-5	Gas Purchases	1-3	All	Grant	Sensitive competitive and contractual information
44-1/1-6	Gas Purchases	1-3	All	Grant	Sensitive competitive and contractual information
44-1/1-7	Purchase Statement	1	All	Grant	Sensitive competitive and contractual information
44-1/1-8	Invoice	1	All	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
44-1/1-9	Financial Transaction	1-3	All	Grant	Sensitive competitive and contractual information
44-1/2	Requisition	1-2	All	Grant	Sensitive competitive and contractual information
44-1/2-1	Gas Price Computations	1	All	Grant	Sensitive competitive and contractual information
44-1/2-1/1	Gas Monthly Closing Report	1	All	Grant	Sensitive competitive and contractual information
44-1/2-1/1-1	Volume Delivery to FPL	1	All	Grant	Sensitive competitive and contractual information
44-1/2-1/1-1/1	Transportation Rates	1	All	Grant	Sensitive competitive and contractual information
44-1/2-1/1-2	Options/Swap	1	All	Grant	Sensitive competitive and contractual information
44-1/2-1/1-3	Gas Purchases	1-2	All	Grant	Sensitive contractual information
44-1/2-1/1-4	Fuel Inventory	1-10	All	Grant	Sensitive competitive and contractual information
44-1/2-1/2	Gas Adjustment 4/00	1	All	Grant	Sensitive contractual information
44-1/3	Gas Requisition	1-9	All	Grant	Sensitive contractual information
44-1/3-1	Gas Purchases	1	All	Grant	Sensitive competitive and contractual information
44-1/3-2	Invoice	1	All	Grant	Sensitive competitive and contractual information
44-1/3-3	Purchase Statement	1-2	All	Grant	Sensitive competitive and contractual information
44-1/3-4	Invoice	1-2	All	Grant	Sensitive competitive and contractual information
44-1/3-5	Fuel Inventory	1-10	All	Grant	Sensitive contractual information
45-2	Energy Services	1	All	Grant	Sensitive competitive and contractual information
45-4	Energy Services	1-2	All	Grant	Sensitive competitive and contractual information
46-1	FPL Utility	1	All	Grant	Sensitive competitive information

S V Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 04268-01 and 04806-01					
46-1/1	FPL Utility	1	All	Grant	Sensitive competitive information
46-3	Code of Conduct	1	1-12	Grant	Sensitive competitive and contractual information
Documents 04269-01 and 04806-01					
47	Management Fee	1	-13	Grant	Sensitive competitive and contractual information
47	Management Fee	2	1-3	Grant	Sensitive competitive and contractual information
47-3	Management Fee	1	All	Grant	Sensitive competitive and contractual information
47-5	Income Statement	1	All	Grant	Sensitive competitive and contractual information
47-5/1	G/L Gas Detail	1	All	Grant	Sensitive competitive and contractual information
48	Gas Volumes	1-2	All	Grant	Sensitive competitive and contractual information
48-1	Cutler Gas Volumes	1	All	Grant	Sensitive competitive and contractual information
48-2	System Net Generation	1	All	Grant	Sensitive competitive and contractual information
48-3	Unused Gas	1	1	Grant	Sensitive competitive and contractual information
49	Risk Management	1	1-27	Grant	Sensitive competitive and contractual information
49	Risk Management	2	1-28	Grant	Sensitive competitive and contractual information
49	Risk Management	3	1-7	Grant	Sensitive competitive and contractual information
49-1	Risk Management	1	1-11	Grant	Sensitive competitive and contractual information
49-2	Risk Management	1	All	Grant	Sensitive competitive and contractual information
49-2/1	Risk Management	1	1-5	Grant	Sensitive competitive and contractual information
49-3	Risk Management	1	1-12	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
<b>Documents 04269-01 and 04806-01</b>					
49-3/1	Invoice	1-6	All	Grant	Sensitive competitive and contractual information
49-3/1-1	Invoice	1	All	Grant	Sensitive competitive and contractual information
49-3/1-2	Nucleus Cost	1	1-4	Grant	Sensitive competitive and contractual information
49-3/1-2	Nucleus Cost	2-6	All	Grant	Sensitive competitive and contractual information
49-4	Nucleus Cost	1	All	Grant	Sensitive competitive and contractual information
49-4/1	Nucleus	1	All	Grant	Sensitive competitive and contractual information
50	Comparison of Sales for 3 Divisions	2	1-2	Grant	Sensitive competitive and contractual information
50-1	Trades by FPL EMT	1-9	All	Grant	Sensitive competitive and contractual information
50-2	Trades by FPL EMT	1-8	All	Grant	Sensitive competitive and contractual information
50-2/1	Sleeve Deals	1	1-8	Grant	Sensitive competitive and contractual information
50-3	Trades by FPLLES	1-3	All	Grant	Sensitive competitive and contractual information
50-4	Summary of Trades	1	1-3	Grant	Sensitive competitive and contractual information
50-4	Summary of Trades	2	1-2	Grant	Sensitive competitive and contractual information
50-4/1	Analysis of Gas Purchases	1-2	All	Grant	Sensitive competitive and contractual information
50-6	Sample Deal Sheets	2-13	All	Grant	Sensitive competitive and contractual information
<b>Documents 04270-01 and 04806-01</b>					
51	Compliance with Affiliate Rule	1	1-6	Grant	Sensitive competitive and contractual information
51-1	Cost Allocation Vs Market Price	1	1-5	Grant	Sensitive competitive and contractual information
51-1	Cost Allocation Vs Market Price	2	1-2	Grant	Sensitive competitive and contractual information
52	Summary Charges to FPLES	1	1-4	Grant	Sensitive competitive and contractual information



Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 04270-01 and 04806-01					
52-1/1	Explanation of Columns	1	All	Grant	Sensitive competitive and contractual information
52-3	Interview Notes	1	1-13	Grant	Sensitive competitive and contractual information
52-3	Interview Notes	2	1-14	Grant	Sensitive competitive and contractual information
52-3	Interview Notes	5	1-18	Grant	Sensitive competitive and contractual information
52-3	Interview Notes	6	1-10	Grant	Sensitive competitive and contractual information
52-4	Interview Notes	1	1-14	Grant	Sensitive competitive and contractual information
52-4	Interview Notes	2	1-16	Grant	Sensitive competitive and contractual information
52-4	Interview Notes	3	1-14	Grant	Sensitive competitive and contractual information
52-4	Interview Notes	4	1-6	Grant	Sensitive competitive and contractual information
52-4/1	Employees, Hours & Dollars	1	Col A-C, Lines 1-4	Grant	Sensitive competitive and contractual information
52-5	Interview Notes	1	1-10	Grant	Sensitive competitive and contractual information
52-5	Interview Notes	2	1-9	Grant	Sensitive competitive and contractual information
52-5	Interview Notes	3	1-9 and Col A-B	Grant	Sensitive competitive and contractual information
52-5	Interview Notes	4	1-8	Grant	Sensitive competitive and contractual information
52-6	Interview Notes	1	1-20 and Col A	Grant	Sensitive competitive and contractual information
52-6	Interview Notes	2	1-22	Grant	Sensitive competitive and contractual information
52-6	Interview Notes	3	1-27 and Col A-B	Grant	Sensitive competitive and contractual information
52-6	Interview Notes	4	1-7 and Col A-C	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 04270-01 and 04806-01					
52-6/1	Employee Timesheet	1	1-7	Grant	Sensitive competitive and contractual information
52-6/1	Employee Timesheet	2-3	All	Grant	Sensitive competitive and contractual information
52-7	Interview Notes	1	1-13 and Col A	Grant	Sensitive competitive and contractual information
52-7	Interview Notes	2	1-9	Grant	Sensitive competitive and contractual information
52-7	Interview Notes	3	1-12	Grant	Sensitive competitive and contractual information
52-7	Interview Notes	4	1-11	Grant	Sensitive competitive and contractual information
52-7/1	Employee timesheet	1	1-6	Grant	Sensitive competitive and contractual information
52-8	Interview Notes	1	1-5 and Col A	Grant	Sensitive competitive and contractual information
52-8	Interview Notes	2	1-11 and Col A	Grant	Sensitive competitive and contractual information
52-8	Interview Notes	3	1-9 and Col A	Grant	Sensitive competitive and contractual information
52-8	Interview Notes	4	1-5	Grant	Sensitive competitive and contractual information
52-9	Interview Notes	1	1-7 and Col A	Grant	Sensitive competitive and contractual information
52-9	Interview Notes	2	1-7	Grant	Sensitive competitive and contractual information
52-9	Interview Notes	3	1-14 and Col A	Grant	Sensitive competitive and contractual information
52-9	Interview Notes	4	1-4	Grant	Sensitive competitive and contractual information
52-10	Interview Notes	1	1-8 and Col A-B	Grant	Sensitive competitive and contractual information
52-10	Interview Notes	2	1-8	Grant	Sensitive competitive and contractual information
52-10	Interview Notes	3	1-13 and Col A	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
52-10	Interview Notes	4	1-5	Grant	Sensitive competitive and contractual information
52-11	Interview Notes	1	1-17 and Col A	Grant	Sensitive competitive and contractual information
52-11	Interview Notes	2	1-7	Grant	Sensitive competitive and contractual information
52-11	Interview Notes	3	1-22 and Col A	Grant	Sensitive competitive and contractual information
52-11	Interview Notes	4	1-8	Grant	Sensitive competitive and contractual information
52-12	Interview Notes	1	1-6 and Col A	Grant	Sensitive competitive and contractual information
52-12	Interview Notes	2	1-5	Grant	Sensitive competitive and contractual information
52-12	Interview Notes	3	1-8 and Col A	Grant	Sensitive competitive and contractual information
52-12		4	1-5	Grant	
52-13	Interview Notes	1	1-7 and Col A	Grant	Sensitive competitive and contractual information
52-13	Interview Notes	2	1-9	Grant	Sensitive competitive and contractual information
52-13	Interview Notes	3	1-18 and Col A	Grant	Sensitive competitive and contractual information
52-13		4	1-3	Grant	Sensitive competitive and contractual information
52-14	Interview Notes	1	1-2 and Col A	Grant	Sensitive competitive and contractual information
52-15	Interview Notes	1	1-14	Grant	Sensitive competitive and contractual information
52-15	Interview Notes	2	1-8	Grant	Sensitive competitive and contractual information
52-15	Interview Notes	3	1-23	Grant	Sensitive competitive and contractual information
52-15	Interview Notes	4	1-9	Grant	Sensitive competitive and contractual information
52-16	Interview Notes	1	1-12 and Col A-D	Grant	Sensitive competitive and contractual information
52-16	Interview Notes	2	1-10	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
<b>Documents 04270-01 and 04806-01</b>					
52-16	Interview Notes	1	1-11	Grant	Sensitive competitive and contractual information
52-16	Interview Notes	1	1-10	Grant	Sensitive competitive and contractual information
52-17	Interview Notes	1	1-10 and Col A-C	Grant	Sensitive competitive and contractual information
52-17	Interview Notes	2	1-7 and Col A-C	Grant	Sensitive competitive and contractual information
52-17	Interview Notes	3	1-14	Grant	Sensitive competitive and contractual information
52-17	Interview Notes	4	1-11	Grant	Sensitive competitive and contractual information
52-17/1	Employee Timesheet	1	All	Grant	Sensitive competitive and contractual information
52-17/2	Employee Timesheet	1-2	All	Grant	Sensitive competitive and contractual information
52-17/3	Employee Timesheet	1-5	All	Grant	Sensitive competitive and contractual information
52-17/4	Employee Timesheet	1-4	All	Grant	Sensitive competitive and contractual information
52-17/5	Invoice	1-6	All	Grant	Sensitive competitive and contractual information
52-18	Interview Notes	1	1-17	Grant	Sensitive competitive and contractual information
52-18	Interview Notes	2	1-4	Grant	Sensitive competitive and contractual information
52-18	Interview Notes	3	1-15	Grant	Sensitive competitive and contractual information
52-18	Interview Notes	4	1-5	Grant	Sensitive competitive and contractual information
52-19	Interview Notes	1	1-13	Grant	Sensitive competitive and contractual information
52-19	Interview Notes	2	1-7, Col A	Grant	Sensitive competitive and contractual information
52-19	Interview Notes	3	1-15	Grant	Sensitive competitive and contractual information
52-19	Interview Notes	4	1-5	Grant	Sensitive competitive and contractual information
52-19/1	Interview Notes	1	1-11, Col A-C	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 04270-01 and 04806-01					
52-20	Interview Notes	1	1-8, Col A	Grant	Sensitive competitive and contractual information
52-20	Interview Notes	2	1-7	Grant	Sensitive competitive and contractual information
52-20	Interview Notes	3	1	Grant	Sensitive competitive and contractual information
52-20	Interview Notes	4-5	1-4	Grant	Sensitive competitive and contractual information
52-22	Increase in Customer	1	1-10, Col A	Grant	Sensitive competitive and contractual information
52-22/1	Sales Quote List	1	1-2, Col A	Grant	Sensitive contractual information
52-22/2	Request from Interview	1	1-3	Grant	Sensitive contractual information
52-22/2-2	Brochure	1-3	All	Grant	Sensitive competitive and contractual information
52-22/2-3	Brochure	1	All	Grant	Sensitive competitive and contractual information
52-22/2-4	Invoice	1-4	All	Grant	Sensitive competitive and contractual information
52-22/4	Training	1	All	Grant	Sensitive competitive and contractual information
52-22/4-1	Training	1-16	All	Grant	Sensitive competitive and contractual information
52-22/4-2	Training	1-15	All	Grant	Sensitive competitive and contractual information
52-22/4-3	Training	1-16	All	Grant	Sensitive competitive and contractual information
52-23	Interview Follow-Up	1	1-5	Grant	Sensitive competitive information
52-23/1	Management Fee	1	All	Grant	Sensitive competitive and contractual information
52-23/2	Corporate Cost Allocation	1	All	Grant	Sensitive competitive and contractual information
52-23/3	Executive payroll	1	All	Grant	Sensitive competitive and contractual information
52-23/4	Executive Payroll	1	1-15	Grant	Sensitive competitive and contractual information

Staff Work Paper Number	Description	Page(s)	Line(s)	Recommend	Type of Information Classified Confidential
Documents 04270-01 and 04806-01					
52-24	Interview Questions	1	1-17	Grant	Sensitive competitive and contractual information
52-25	Payroll	1	1-13	Grant	Sensitive competitive and contractual information
52-25/1	Revenue	1	Col A-K	Grant	Sensitive competitive and contractual information
52-26	Payroll Loading	1	All	Grant	Sensitive competitive and contractual information
52-26/1	Payroll Loading	1-2	All	Grant	Sensitive competitive and contractual information
52-27	Rent Expenses	1	All	Grant	Sensitive competitive and contractual information
52-27/1	Rent Expenses	1	All	Grant	Sensitive competitive and contractual information

A temporary copy of this recommendation will be held at I:07779-01fplex1.doc for a short period.

CC: Division of Regulatory Compliance and Consumer Affairs (Welch)  
Division of Commission Clerk and Administrative Services (Flynn)