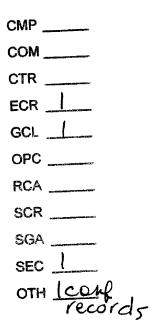
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### EXHIBIT B

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#### Answer:

(a) The evaluated cost for Crystal River Units 4 and 5 includes the commodity price offered by the supplier and the cost to transport the coal to Crystal River. These costs are also included in the cash cost evaluation. In addition to the commodity and the transportation costs, the evaluated cost includes a value above the plant specifications for ash (\$m/1.0% above 10%), BTU (\$m/100 BTU above or below 12000), sulfur (based upon the current market of SO2 allowance prices as reflected by United Power) which is lower than the 1.20# SO2 maximum allowed, moisture (\$m/1.0% above 8%), and volatile (\$m/1.0% below 31%). Because coals have different heat input values, the delivered costs are converted to dollars per mmBtu so the offers can be evaluated on an apples-to-apples basis. As requested, below is an example, using one of the "referenced bidders," of the evaluation methodology:

Coal Supplier and source: Triton/PRB North Rochelle

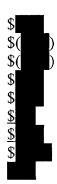
Coal Specifications Offered: BTU 8800

ASH	5.20%
SUL	.35%
VOL	31.5%
MOIST	28.5%
HGI	50.0

Coal Price FOB Mine Estimated Transportation Sub-Total



Evaluation Components: BTU ASH SUL VOL MOIST HGI Sub-Total Delvd Price \$/ton Delvd. Price \$/mmbtu



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