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COMMISSION
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May 12, 2006

VIA HAND DELIVERY

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

Re: Docket No. 060224-EI - Florida Power & Light Company's Amended Request for Confidential Classification of Certain Information Provided in Connection with Audit Control No. 05-285-4-1, filed on March 13, 2006

Dear Ms. Bayò:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") are the original and two (2) copies of FPL's Amended Request for Confidential Classification of Certain Information Provided in Connection with Audit No. 05-285-4-1. Also included is a computer diskette containing electronic versions of FPL's Amended Requests in Word format. The original includes Exhibits A, B, C, D and E. The two copies include only Exhibit C. FPL incorporates by reference Exhibits A and B filed with its March 13, 2006, Request, revised as requested herein.

In accord with Rule 25-22.006(3)(d), FPL requests confidential treatment of the information in Exhibit A pending disposition of FPL's Amended Request for Confidential Classification. Please do not hesitate to contact me should you or your Staff have any questions regarding this filing. Thank you for your attention to this matter.

Sincerely,

Natalie F. Smith
Natalie F. Smith

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Enclosures

cc: Bob Freeman, Governmental Analyst
Richard Bellak, Senior Attorney

an FPL Group company

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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Request for Confidential) DOCKET NO. 060224-EI
Classification of Materials Provided)
In Connection with the FPL Connect)
Service Audit, RCA #05-285-4-1)
_____) Filed: May 12, 2006

**AMENDED REQUEST FOR CONFIDENTIAL
CLASSIFICATION OF MATERIALS PROVIDED IN
CONNECTION WITH THE FPL CONNECT SERVICE AUDIT, RCA #05-285-4-1**

NOW, BEFORE THIS COMMISSION, through the undersigned counsel, comes Florida Power & Light Company (“FPL”) and, pursuant to Rule 25-22.006, Florida Administrative Code, and Section 366.093 of the Florida Statutes, hereby amends its request for confidential classification of certain work papers provided to the Florida Public Service Commission (“FPSC” or “Commission”) staff (“Staff”) in connection with the FPL Connect Service Audit, RCA #05-285-4-1 (hereinafter the “Audit”). In support of its amended request, FPL states as follows:

1. During the FPL Connect Service Audit, Staff requested access to various FPL reports and other documents. By letter dated February 20, 2006, Staff indicated its intent to retain certain audit work papers. Pursuant to Rule 25-22.006(3)(a), Florida Administrative Code, FPL was given 21 days from the date of the letter, or until March 13, 2006, to file a formal request for confidential classification with respect to such work papers. On March 13, 2006, FPL filed a formal Request for Confidential Classification of Certain Information Provided in Connection with Audit No. 05-285-4-1 (the “March 13 Request”). The March 13, 2006 Request is incorporated by reference except as modified as reflected herein.

2. On April 13, 2006, Staff wrote the undersigned to advise that Staff perceived that the March 13 Request was deficient (the "Deficiency Letter"). A copy of the Deficiency Letter is attached hereto as Exhibit E. Essentially, the Deficiency Letter questions the need for confidentiality of certain types of information, though no specific workpapers are identified. Staff gave FPL 14 days to provide additional justification as to why the Commission should grant these audit materials confidential classification. On request of FPL, by e-mail from Staff, FPL was given additional time, until May 12, 2006, to provide additional justification or amend its pleading. FPL hereby files its amended confidentiality request. FPL believes that its amended request addresses a number of the concerns raised by Staff in the Deficiency Letter because FPL has substantially reduced the amount of information for which confidential classification is sought.

3. FPL requests confidential classification of portions of the Audit and Workpapers consistent with FPL's March 13 Request. The following exhibits are included as attachments to this Amended Request, and should replace the exhibits filed with the March 13 Request:

a. Revised Exhibit A, which consists of all documents for which FPL seeks confidential treatment, whether in whole or in part. All information in Revised Exhibit A that FPL asserts is entitled to confidential treatment has been highlighted. Revised Exhibit A is submitted separately in a sealed folder marked **"CONFIDENTIAL."**

b. Revised Exhibit B, which consists of an edited version of Revised Exhibit A on which all information FPL asserts is entitled to confidential treatment has been redacted.

c. Revised Exhibit C, which is a table containing a line-by-line and page-by-page identification of the information for which confidential treatment is sought, and, with regard to each document or portions thereof, references to the specific statutory basis or bases for the claim of confidentiality and to the affidavits in support of the requested classification.

d. Revised Composite Exhibit D, which is comprised of the revised affidavit of C. Dennis Brandt in support of this Amended Request.

e. Exhibit E is a copy of Staff's April 13, 2006, Deficiency Letter to FPL.

4. FPL submits that the highlighted information in Exhibit A is proprietary confidential business information within the meaning of Section 366.093(3), Florida Statutes. To the best of FPL's knowledge, the highlighted information has not been publicly disclosed. Pursuant to Section 366.093, Florida Statutes, such information is entitled to confidential treatment and is exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review such as weighing the harm of disclosure against the public interest in access to the information.

5. As the affidavit comprising Exhibit D indicates, the highlighted information consists of information competitively sensitive insofar as the information relates to competitive interests, the disclosure of which would impair the competitive business of the provider of the information. This information, if made public, would cause harm to FPL's customers and business operations and/or would impair the competitive business of the provider of the information. This confidential information is protected by Section 366.093(3)(e), Florida

Statutes. In addition, certain of the highlighted information contains or constitutes trade secrets within the meaning of Section 688.002(4), Florida Statutes. This confidential information is protected by Section 366.093(3)(a), Florida Statutes.

6. The material for which FPL seeks confidential classification concerns the purchase and sale of goods and services in the marketplace, as is typical of the materials and information for which this Commission routinely grants confidential classification. The information also concerns the amounts FPL charges various companies for bill inserts. The proprietary processes, systems and procedures used by FPLES, as well as information about amounts charged by FPL for bill inserts, should be protected so that buyers and potential competitors are not aware of the unique system, sales processes and negotiated fees charged for these services. For example, if buyers had access to this information then FPL would not be able to maximize the revenue realized for third party bill inserts. Also, FPLES' competitive business would be harmed if existing competitors and potential competitors learn the unique processes and procedures used by FPLES in securing business. For example, the systems and sales processes used by FPLES are considered a competitive advantage and are the result of significant time and investment by FPLES.

7. In the Deficiency Letter, Staff notes that the “[s]ale of utility customer information is not perceived to be a competitive exercise” and compares the FPL Energy Services (“FPLES”) Connect Services Program to telephone companies’ published telephone directories listing customer information. Staff states that the provision of telephone directory service is necessary to the provision of telephone service and is regulated. FPL submits, however, that, unlike directory service, the competitive business of FPLES is not necessary to

the provision of electric service.¹ The sale of subscriptions to newspapers, registration for telephone service and other similar endeavors of the Connect Services business are in no way essential to the provision of electric service by FPL.

8. Customers call FPL's customer care centers to either establish or transfer their electric service. The customer is transferred to FPLES for confirmation of the request for electric service. As part of the confirmation process the customer receives a confirmation

¹ Though Chapter 366, Florida Statutes, does not provide a definition of the term "service," there are other statutory provisions that suggest that the term involves the provision of electricity or gas to the public. For example, Section 366.02(1) defines "public utility" as "every ... entity ... supplying electricity or gas ... to or for the public within this state" *See id.* § 366.02(1). Similarly, Section 366.03, Florida Statutes, which discusses the duties of public utilities, also speaks of furnishing electricity or gas and suggests that the provision of electricity and gas is the service that must be furnished to the public. *See id.* § 366.03. Additionally, Section 366.05(2) sheds light on the definition by listing certain activities that entail public utility service and enumerating one activity that does not. *See id.* § 366.05(2). Section 366.05(2) provides in relevant part as follows:

[a utility] which in addition to the production, transmission, delivery or furnishing of heat, light, or power also sells appliances or other merchandise shall keep separate and individual accounts for the sale and profit deriving from such sales. No profit or loss shall be taken into consideration by the commission from the sale of such items in arriving at any rate to be charged for service by any public utility. Fla. Stat., § 366.05(2)

See id.

Although the Florida Statutes do not expressly define "service," the PSC rules do. For purposes of the provision of electric service, the Rules define "service" as "the supply by the utility of electricity to the customer, including the readiness to serve and availability of electrical energy at the customer's point of delivery at the standard voltage and frequency whether or not utilized by the customer." *See* FLA. ADMIN. CODE R. 25-6.003(6) (2006). For purposes of determining whether a particular service may be deemed related to the provision of electric service, a reasonable inference from Section 366.05 is that activities akin to "the production, transmission, delivery or furnishing of heat, light, or power" may be included in utility rates and are related to the provision of utility service. Cases addressing the jurisdiction of the PSC over unregulated services distinguish between actions taken in furtherance of providing electric service to the public and actions taken to effectively manage the property of the company. *See, e.g., State v. Wells*, 118 So. 731, 732 (Fla. 1928). Actions taken to manage the property of the company generally are not considered regulated services. *Id.*; *see also See Twin Cities Cable Co. v. Southeastern Telephone Co.*, 200 So. 2d 857, 858 (Fla. 1st DCA 1967).

number and is also asked if he or she would be interested in hearing about other products and services. If the customer is not interested, the call is ended. If the customer is interested, then various products and services are offered to the customer. None of the offerings are related to the provision of electric service. Connect Services provides an opportunity for the customer to initiate, through one call, services such as local and long distance telephone service, newspaper subscriptions, satellite and cable services in a fast and effective manner – a “one stop shopping” approach. To that end, FPLES has formed partnerships with the providers of these services that are offered to customers.

9. Staff's Deficiency letter appears to suggest that FPL is selling customer information to an affiliate. This is not correct. The information provided to FPLES is limited to the information needed to confirm the customer's request for electric service. The customer information used by FPLES to confirm the service connection order is limited to the information needed to confirm the connection of electric service and it is FPL's data. FPLES provides the connection confirmation service at no charge to FPL. No “transaction” occurs. FPL is reimbursed for the fully loaded costs it incurs related to the FPLES Connect Services business.

10. In addition, the confirmation of the FPL customer's connection order by FPLES provides a number of benefits to FPL and its customers, including that the Connect Services business provides the customer's electric service order confirmation at no cost to FPL. For customers who complete their connect transaction with BellSouth as part of Connect Services, FPL receives updated customer telephone numbers at no cost. Having accurate customer telephone numbers substantially enhances FPL's provision of efficient and effective customer service for the benefit of all customers. Also, FPL utilizes a popular call center technology called Computer Telephony Integration (CTI). CTI integrates telephones with computers, which

produces many benefits for FPL and our customers. Utilizing the telephone numbers assigned by the telephone company to each telephone company customer, the CTI software attempts to match the telephone number with an FPL account that has that same telephone number on record. A match allows customers to utilize the self-service features of FPL's Interactive Voice Response (IVR) system. A telephone number match also reduces the estimated average handle time of each call by 25 seconds for calls handled by an FPL representative. This reduces the customer's inconvenience of waiting while their account is located as well as reducing FPL's cost per call.

11. FPL notes that it is not claiming that any information is confidential pursuant to Section 366.093(3)(f), Florida Statutes. There is no work-related personnel information included in the information for which FPL seeks confidential classification. Rather, FPL is claiming that the specific processes and procedures associated with the competitive FPLES business constitute confidential, proprietary business information within the meaning of Section 366.093(3), Florida Statutes.

12. Other than the names of the Connect Services business partners, the disclosure of which would harm the competitive business of the provider of the information, sales scripts are not claimed confidential as part of FPL's Amended Request. Further, there is no subsidization of competitive business as suggested in the Deficiency Letter. As addressed above, FPL is fully reimbursed for the costs it incurs related to Connect Services. These costs include the costs associated with the time spent transferring the call to Connect Services, including overheads and adders and all associated telecommunications costs. Further, FPL and its customers receive benefits from FPLES as no cost to customers. There is no basis for the argument that the services provided by FPLES are "perceived to be a utility exercise" or that the FPLES Connect Services business is a "duty and responsibility of FPL employees." Subscriptions to newspapers,

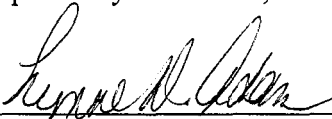
registration for telephone service and other similar endeavors of the Connect Services business are in no way essential to the provision of electric service by FPL.

13. Section 366.093(3), Florida Statutes provides that proprietary confidential business information, as defined in that section, shall be treated as confidential. There is no exemption under the statute for information related to the “duties and responsibilities of the utility and affiliate employees” and the relevant provisions of the statutes are not cited. As described herein, the Connect Services business and information for which confidential classification is sought does not relate to the duties and responsibilities of the electric utility. Rather, the business is unrelated to the provision of electric service and disclosure of the information for which confidential classification is sought would harm the competitive business of the provider of the information.

14. Upon a finding by the Commission that the information highlighted in Exhibit A, and referenced in Exhibit C, is proprietary confidential business information, the information should not be declassified for a period of at least eighteen (18) months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. *See* § 366.093(4).

WHEREFORE, for the above and foregoing reasons, as more fully set forth in the supporting materials and affidavits included with this request, Florida Power & Light Company respectfully requests that its Amended Request for Confidential Classification be granted.

Respectfully submitted,



Natalie F. Smith

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Exhibit C

EXHIBIT C

COMPANY:

Florida Power & Light Company

TITLE:

List of Confidential Workpapers

AUDIT:

FPL Connect Service Audit

AUDIT CONTROL NO.:

05-285-4-1

WORKPAPER NO.	DESCRIPTION	CONFIDENTIAL Y/N	NO. OF PAGES	LINE NO. COLUMN NO.	FLORIDA STATUTE SUBSECTION 366.093(3)	AFFIANT
n/a	Workpaper Index	Y	1	Line 11, col C	(e)	C. Dennis Brandt
1	Audit Report	Y	1	Lines 24 - 26	(a); (e)	C. Dennis Brandt
		Y	2	Lines 5 - 6	(a); (e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		N	4	N/A	N/A	N/A
		Y	5	Lines 6 - 7, 13, 24 - 26	(a); (e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
		Y	7	1, 2, 5, 6, 9, 10, 12, 14, 15, 16, 18, 22, 23, 24, 26, 27, 31, 32	(e)	C. Dennis Brandt
		Y	8	Lines 2 - 3	(e)	C. Dennis Brandt
1	Audit Report Annotated	Y	1	Lines 24 - 26	(a); (e)	C. Dennis Brandt
		Y	2	Lines 5 - 6	(a); (e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		N	4	N/A	N/A	N/A
		Y	5	Lines 6 - 7, 13, 24 - 26	(a); (e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
		Y	7	Lines 1, 2, 5, 6, 9, 10, 12, 14, 15, 16, 18, 22, 23, 24, 26, 27, 31, 32	(e)	C. Dennis Brandt
		Y	8	Lines 2 - 3	(e)	C. Dennis Brandt
5A	Notes from meeting on explanation the FPL Service Connect Process	N	1 - 2	N/A	N/A	N/A
5B	Meeting on clarification of the cost allocation worksheets provided	Y	1	Lines 1, 14	(a); (e)	C. Dennis Brandt
		Y	2	Line 9	(e)	C. Dennis Brandt
25	Notes of observation of FPLES representative	N	1	N/A	N/A	N/A
		Y	2	Lines 23, 25 - 29	(e)	C. Dennis Brandt
		Y	3	Lines 5, 7 - 11, 14	(e)	C. Dennis Brandt
		Y	4	Lines 3 - 5, 7, 9 - 10, 16, 18	(e)	C. Dennis Brandt
		Y	5	Lines 4, 10, 12 - 14, 19 - 21, 24, 28	(e)	C. Dennis Brandt
		Y	6	Lines 2 - 3	(e)	C. Dennis Brandt
		N	7	N/A	N/A	N/A
25-1	Audit Finding #3	N	1 - 2	N/A	N/A	N/A
25A	Print Screen of Vapors	Y	1	Lines 1 - 20	(a); (e)	C. Dennis Brandt
28	Summary of FPL representative training	N	1	N/A	N/A	N/A
		Y	2	Lines 12, 19 - 22	(a); (e)	C. Dennis Brandt
29	Script used by FPLES to offer services	Y	1	Lines 10 - 11	(e)	C. Dennis Brandt
		N	2	N/A	N/A	N/A
		Y	3	Lines 1 - 2, 4 - 5, 9, 16, 18, 24 - 25	(e)	C. Dennis Brandt
		Y	4	Lines 1 - 2, 4, 8, 16, 18	(e)	C. Dennis Brandt
		Y	5	Lines 1 - 6, 10, 15, 17	(e)	C. Dennis Brandt
		Y	6	Lines 1 - 2, 4, 8, 14	(e)	C. Dennis Brandt
		Y	7	Lines 1 - 2, 4, 8, 13, 15	(e)	C. Dennis Brandt
		Y	8	Lines 1 - 2	(e)	C. Dennis Brandt
		Y	9	Lines 1 - 2, 4, 8, 16, 18	(e)	C. Dennis Brandt
		Y	10	Lines 1, 4, 17, 20, 27 - 28	(e)	C. Dennis Brandt
		Y	11	Lines 9, 11	(e)	C. Dennis Brandt
		Y	12	Lines 1, 6, 16, 21, 26 - 28	(e)	C. Dennis Brandt
		Y	13	Lines 2, 11, 21 - 23	(e)	C. Dennis Brandt
		Y	14	Lines 1, 3	(e)	C. Dennis Brandt
		Y	15	Lines 1, 3	(e)	C. Dennis Brandt
29-1	Audit Finding #1	Y	1	Lines 14 - 15, 26 - 28	(a); (e)	C. Dennis Brandt
42-1	FPLES description of services	N	1	N/A	N/A	N/A
42-2	FPLES connect service providers	Y	1	Lines 18 - 36	(a); (e)	C. Dennis Brandt

42-3	Explanation of FPLES Connect Services	Y	1	Lines 20 - 21	(a); (e)	C. Dennis Brandt
42-4	Cost Allocation question	N	1	N/A	N/A	N/A
42-5	Commission received from FPLES	N	1	N/A	N/A	N/A
42-7	Types of calls transferred	Y	1	Line 13	(a); (e)	C. Dennis Brandt
42-8	Customer information transferred	Y	1	Lines 12 - 17	(a); (e)	C. Dennis Brandt
42-10	Training provided to FPLES representatives	N	1	N/A	N/A	N/A
43	Summary of Cost Allocation and Audit Findings	Y	1	Lines 8 - 22, 24 - 25, 27 - 28, 35	(e)	C. Dennis Brandt
		Y	2	Lines 6 - 7, 12 23 - 25	(a); (e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		Y	4	Lines 1, 2, 5, 6, 9 - 11, 13 - 15, 17, 21 - 23, 25 - 26, 30 - 31	(e)	C. Dennis Brandt
		Y	5	Lines 2 - 3	(e)	C. Dennis Brandt
		Y	6	Line 6	(a)	C. Dennis Brandt
43-1	Cost Allocation	Y	1	Lines 18 - 19, 21, 24, 27, 32 - 33, 36	(a); (e)	C. Dennis Brandt
		Y	2	Lines 33 - 35, col H	(e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		Y	4	Lines 2 - 10, 12 - 19, 22 - 31, 34 - 35	(a); (e)	C. Dennis Brandt
		Y	5	Lines 5, 18, 31, 44, 57	(e)	C. Dennis Brandt
		Y	6	Lines 12, 25	(e)	C. Dennis Brandt
		N	7	N/A	N/A	N/A
		N	8	N/A	N/A	N/A
		Y	9	Lines 33 - 35	(e)	C. Dennis Brandt
		N	10	N/A	N/A	N/A
		Y	11	Lines 32 - 34	(e)	C. Dennis Brandt
		N	12	N/A	N/A	N/A
43-2	Cost Allocation	N	1 - 21	N/A	N/A	N/A
43-2A	Observation of FPL representative-notes	N	1 - 3	N/A	N/A	N/A
43-3	Cost Allocation Manual	N	1 - 4	N/A	N/A	N/A
44 p.2	Bill insert	Y	1	Line 20	(e)	C. Dennis Brandt
44-17	Bill insert cost	Y	1	Lines 1 - 33, 35 - 37	(a); (e)	C. Dennis Brandt
44-19	Bill insert information	Y	1	Lines 18, 20	(e)	C. Dennis Brandt
		Y	2	Lines 8 - 9	(e)	C. Dennis Brandt
44-20	Policy on bill inserts	N	1 - 2	N/A	N/A	N/A
44-21	Bill stuffers information	Y	1	Lines 18 - 23	(e)	C. Dennis Brandt
44-23	Cost related to bill inserts	N	1	N/A	N/A	N/A
44-24	FPL revenues	Y	1	Lines 7, 11, 16 - 21	(e)	C. Dennis Brandt
		Y	2	Lines 13 - 15 col N, lines 17 - 23 col S & T	(e)	C. Dennis Brandt
		N	3	N/A	N/A	N/A
		Y	4	Lines 17, 27 col N	(e)	C. Dennis Brandt
		Y	5	Line 17, Col N	(e)	C. Dennis Brandt
		Y	6	Lines 14 - 16, col N	(e)	C. Dennis Brandt
45	FPL Group Code of Conduct	N	1 - 20	N/A	N/A	N/A
46	Total revenues received by FPLES related to service connect calls	Y	1	Lines 19, 21	(e)	C. Dennis Brandt
46-1A	Web shot display script	N	1 - 2	N/A	N/A	N/A
46-1	Gas service revenues	Y	1	Lines 15 - 22, col C	(e)	C. Dennis Brandt
		Y	2 - 3	All	(e)	C. Dennis Brandt
		N	4	N/A	N/A	N/A
		Y	5	Lines 15 - 21, col C	(e)	C. Dennis Brandt
		Y	6 - 7	All	(e)	C. Dennis Brandt
		N	8	N/A	N/A	N/A

46-2	Cash receipts received on behalf of FPLES	Y	1	Lines 15 - 19, col C & lines 20 - 22	(a); (e)	C. Dennis Brandt
		N	2 - 3	N/A	N/A	N/A
		Y	4	Lines 5, 11, 17, 22, 28, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
		Y	5	Lines 5, 11, 16, 24, 29, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
		Y	6	Lines 5, 10, 16, col B, lines 5 - 22, col D - F	(e)	C. Dennis Brandt
		Y	7	Lines 5, 10, 16, 21, 26, 34, col B, lines 5 - 34, cols D - F	(e)	C. Dennis Brandt
		Y	8	Lines 9, 14, 19, 25, 31, col B, lines 5 - 32, cols D - F	(e)	C. Dennis Brandt
		Y	9	Lines 8, 13, 18, 23, 28, 33, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
		Y	10	Lines 9, 17, 22, 28, 34, col B, lines 5 - 34, cols D - F	(e)	C. Dennis Brandt
		Y	11	Lines 10, 15, 20, 25, 30, col B, lines 5 - 33, cols D - F	(e)	C. Dennis Brandt
		Y	12	Lines 7, 14, 20, 25, 34, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt
		Y	13	Lines 9, 14, 19, 27, 33, col B, lines 5 - 33, col D - F	(e)	C. Dennis Brandt
		Y	14	Lines 9, 17, 22, 30, col B, lines 5 - 35, col D - F	(e)	C. Dennis Brandt
Y	15	Lines 5, 11, 17, 22, 27, col B, lines 5 - 34, col D - G	(e)	C. Dennis Brandt		
Y	16	Lines 6, 11, 17, 23, 29, col B, lines 5 - 32, col D - F	(e)	C. Dennis Brandt		
Y	17	Lines 6, 11, 18, 23, 28, 33, col B, lines 5 - 33, col D - F	(e)	C. Dennis Brandt		
Y	18	Lines 9, 14, 19, 24, 29, col B, lines 5 - 34, col D - F	(e)	C. Dennis Brandt		
Y	19	Lines 31, 36, col B, lines 5 - 43, col D - F	(e)	C. Dennis Brandt		
N	20	N/A	N/A	N/A		
46-3	Transfer cash collected at FPL for VAPS to inter-company payable account to FPLES	Y	1	Lines 16 - 25, col C	(e)	C. Dennis Brandt
		Y	2	Lines 5 - 7, 12, cols D - E & col B	(e)	C. Dennis Brandt
		Y	3	Lines 5 - 8, cols C & D	(e)	C. Dennis Brandt
		Y	4	Lines 4 - 11, cols B - E	(e)	C. Dennis Brandt
		Y	5	Lines 4 - 7, cols B - F & lines 9 - 12, col F & line 14, col D	(e)	C. Dennis Brandt
		Y	6	Lines 4 - 9, cols B - H & lines 11 - 16, col H	(e)	C. Dennis Brandt
		Y	7	Lines 15 - 18, col C	(e)	C. Dennis Brandt
Y	8	Lines 6 - 8, col B & lines 19 - 21	(a); (e)	C. Dennis Brandt		
Y	9	line 23, col A & lines 25 - 26, col C	(a); (e)	C. Dennis Brandt		
46-4	Journal entry to true-up bad debt provision for the inter-territory portion of natural gas	Y	1	Lines 15 - 17, col C	(e)	C. Dennis Brandt
		Y	2 - 4	All	(e)	C. Dennis Brandt
		Y	5	Line 29, col B	(e)	C. Dennis Brandt
		Y	6	Lines 11 - 12 & lines 16 - 18, col B	(e)	C. Dennis Brandt
		N	7	N/A	N/A	N/A
		Y	8	Line 6, col B & line 8, col D & line 10, col F & lines 19 - 22, 24 & lines 31 - 32 & line 33, col I	(e)	C. Dennis Brandt
Y	9	Lines 8 - 9, col G & line 18, cols L & N lines 19 - 20	(e)	C. Dennis Brandt		
47-1	General Ledger Monthly Transaction 12/04	N	1 - 4	N/A	N/A	N/A
		Y	5	Lines 14 - 18, col B	(e)	C. Dennis Brandt
		N	6	N/A	N/A	N/A
47-2	General Ledger Monthly Transaction 12/04	Y	1	Lines 7 - 9, cols D - E	(e)	C. Dennis Brandt
		Y	2	Lines 14 - 19, cols B	(e)	C. Dennis Brandt
		Y	3	Lines 7 - 11, cols D - E	(e)	C. Dennis Brandt
		N	4	N/A	N/A	N/A
		Y	5	Lines 14 - 21, col B	(e)	C. Dennis Brandt
49	Web site information	N	1 - 17	N/A	N/A	N/A