

ORIGINAL

REDACTED

060224-EI

Exhibit B

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
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DOCUMENT NUMBER-DATE
04186 MAY 12 8
FPSC-COMMISSION CLERK

CONFIDENTIAL

CONFIDENTIAL

1 AUDIT FINDING NO. 1

2 **SUMMARY:** The script given to FPLES representatives who offer products and services
3 to FPL customers does not require the representative to say that they work for FPLES.
4 When calls were observed by Public Service Commission staff the representative did
5 say that she worked for FPLES. Although the script does not require the representative
6 to state what company he or she works for, the Key Elements section of the training
7 manual says "Always advise customers and partners your name and company" as a
8 critical element.

9 The way the question is phrased when providing the confirmation number and offering
10 services insures that the customer has to answer yes to the question if they want their
11 confirmation number. The confirmation number should be provided before they ask the
12 customer if it is alright for them to offer other services.

13 **STATEMENT OF FACT:** Part of the FPLES representative training is related to
14 handling the connect service business calls which are the transfer of certain customers
15 needing new service from FPL to FPLES. After the collection of information by the FPL
16 representative for the new service connection, the FPL representative then puts the
17 customer on hold to wait for the confirmation number and transfers the call to FPLES.
18 The manual calls for the FPLES representative to greet the customer as follows: "Good
19 morning/afternoon Mr./Mrs. _____, my name is _____ and I will be providing you with
20 your confirmation number, as well as offering some services to help you with your
21 move. Is that ok? Thank you. Let me know when you are ready to write down your
22 new number. Your confirmation number is _____ which is also your bill account
23 number. Using this number for future inquiries and requests will ensure a quick
24 response." _____

25
26 Some

27 calls are never transferred to FPLES because when obtaining the new service
28 connection information, it is determined that the caller does not meet the screening
29 criteria. The screening criteria is whether the caller is the actual customer, whether they
30 speak English or Spanish, if they have questions that require referral to another
31 department, or when the caller does not have time when the FPL representative tells
32 them when that they will be transferred.

33 **EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED:** This finding does not
34 impact the general ledger.

35 **EFFECT ON FILING IF FINDING IS ACCEPTED:** This audit does not have a filing.

CONFIDENTIAL

1 **AUDIT FINDING NO. 2**

2 **SUMMARY:** FPLES offers several programs to FPL customers such as Utility Guard,
3 Power Surge and Surge Shield Protection. A customer may believe FPLES is the
4 regulated electric company.

5 **STATEMENT OF FACT:** [REDACTED]

6 [REDACTED] These programs are for Utility
7 Guard insurance, Power Surge insurance and Surge Shield Protection. Utility Guard is
8 insurance for protection of water lines and electric lines and it's offered to the customers
9 when the call is transferred to the FPLES representative. Also, FPLES includes billing
10 inserts for Power Surge and Surge Shield Protection in FPL's utility bills. Power Surge
11 is an insurance to provide protection for the customer's electronics and appliances. It
12 reimburses the customer for repair or replacement for covered losses, up to the
13 maximum of their policy. Surge Shield Protection protects the appliances before surges
14 enter through the customer's home's electric lines or other vulnerable points of entry.
15 Surge protectors are installed on the meter and are monitored by FPLES.

16 When offering the Utility Guard Plan the representative says that the services are
17 offered by FPLES. The billing inserts included in the electric bills shows that the Power
18 Surge insurance and the Surge Shield Protection plan are being offered by FPLES, an
19 affiliate of FPL.

20 Customers may not be aware that FPLES is a non-regulated company. Having FPL in
21 the name may imply to the customer that FPLES is the regulated utility. A rule
22 proposed by staff on March 24, 2000 related to Chapter 25-6 for a Code of Conduct for
23 electric companies. This rule was never approved by the Commission. However, it
24 stated that "A utility shall not give the appearance that the utility speaks on behalf of its
25 affiliates or visa versa or that the customer will receive preferential treatment as a
26 consequence of conducting business with the affiliates. A utility may not promote or
27 advertise its affiliate's relationship with the utility nor allow the utility's logo or name to
28 be used by the affiliate in all forms of media unless it is accompanied by a clear written
29 or audio disclaimer that states that the affiliate is not the same company as the utility
30 and is not regulated by the Commission."

31 **EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED:** This finding does not
32 impact the general ledger.

33 **EFFECT ON FILING IF FINDING IS ACCEPTED:** This audit does not have a filing.

CONFIDENTIAL

AUDIT FINDING NO. 3

SUMMARY: The customer's confidential information is transferred from FPL to FPLES in order for the FPLES representative to confirm the customer's electric service order and to provide their confirmation number. FPL has a confidentiality policy for information entered on its website that says that FPL does not reveal the customers confidential information to third parties, including other subsidiaries of the FPL Group. The Commission has a rule establishing a Code of Conduct for gas companies that disallows the transfer of confidential information between affiliates. A rule written in March 2000 was proposed to provide standards for the electric companies on handling the confidential information between regulated electric companies and affiliates. The proposed rule for electric companies was never approved.

STATEMENT OF FACT: According to the company "when new service calls are transferred to an FPLES representative, only the information needed to confirm the electric service order, such as the customer's name, address, the connect order date and the confirmation number is provided. The customer is then asked for their permission prior to offering FPLES Connect Services. (See finding 1) If the customer gives their permission, then only the confirmation number and any other FPLES customer information needed to fulfill the services agreed to by the customer is retained in the FPLES database system. If the customer does not give their permission, then none of the customer information used by FPLES to confirm electric service is retained in the FPLES database system."

FPL has consistently throughout the years applied for confidentiality of customer's information such as customer's account number, name and address.

Even though once the call is ended the screen is erased the FPLES representative still receives the customer's information at the start of the call. If the customer verbally agrees that FPLES can provide further information, this information is also retained in the database system.

FPL's Privacy Policy on related to its website says "FPL does not reveal any personal information that is provided by our customers through our Web site to any third parties, including other subsidiaries of the FPL Group, except when requested to do so by a governmental agency having jurisdiction, or by a court of competent jurisdiction or other operation of law."

Commission Rule 25-7.072, 2 (b1) which is the Code of Conduct for gas service, states that the company "will not disclose, or cause to be disclosed, to any marketer, broker or agent, previously non-public information about a customer without that customer's prior authorization."

This is a rule for gas service, but it appears reasonable that FPL should not disclose any customer information to any affiliate.

P3

A Commission Rule was proposed by staff on March 24, 2000 related to Chapter 25-6 of the Florida Administrative Code for a Code of Conduct for electric companies. This rule was never approved by the Commission. Although this rule was never approved, the concept may be relevant to this issue. Item 9(C) (1) states: "Utilities may not release any proprietary customer information to any affiliate without the prior written consent of the customer."

EFFECT ON GENERAL LEDGER IF SIGNIFICANT FINDING IS ACCEPTED: This finding does not impact the general ledger.

EFFECT ON FILING IS ACCEPTED: This audit does not have a filing.

CONFIDENTIAL

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C

1 AUDIT FINDING NO. 4

2 **SUMMARY:** The FPL call care representative obtains personal information needed to
3 establish electric service from the customer before the call is transferred to FPLES.
4 Some of this information such as: name, address and phone number is used by
5 FPLES. In addition, certain information obtained by FPL qualifies the customer for the
6 transfer to FPLES. No time is allocated to FPLES for obtaining this information. [REDACTED]
7 [REDACTED] per call which is the estimate of the time from when the FPL
8 representative transfers the call to FPLES and waits for a response from the FPLES
9 representative. The FPL representative then tells the FPLES representative the
10 customer's name.

11 From the observation of new service calls it was determined that to gather customer's
12 information takes from 3 minutes and 18 seconds to 7 minutes and 44 seconds
13 depending on the type of call. Only [REDACTED] of this time was charged to FPLES.
14 Some of the information obtained by FPL is a benefit to FPLES.

15 **STATEMENT OF FACT:** FPL's representative obtains customer information such as:
16 name, social security number, telephone contact, whether the person calling is the
17 owner or the renter, current power status, closing date, billing address, email address,
18 deposit information and verification of information. The computer does a credit check
19 based on this information. The time it takes to process each call is ranges from 3
20 minutes and 18 seconds to 7 minutes and 44 seconds. (See attached summary of calls
21 observed). The cost for the time it takes to gather this information is not charged to
22 FPLES. FPLES is not only benefiting from the transfer call but also from obtaining this
23 information without having to spend additional time to obtain it on their own. Based on
24 FPL's analysis of cost for call center representatives and managers [REDACTED]
25 costs FPL [REDACTED]. See detail attached. Based on three month's data from 2004 there
26 are an average of [REDACTED] call transferred to FPLES each month.

27 **EFFECT ON THE GENERAL LEDGER:** This finding does not affect the general
28 ledger.

29 **EFFECT ON THE FILING:** There is no filing related to this audit.

CONFIDENTIAL

#1 P5

SUMMARY OF CALLS AND TIMES

- 1) NEW SERVICE CALL
This call lasted 4 minutes and 20 seconds from the time the customer called up to the time the FPL representative transferred the call and spoke to the FPLES representative.
During the request for new service the customer requested the billing statement be sent to a different address. This added time on to the call.
- 2) NEW SERVICE CALL
This call lasted 3 minutes and 18 seconds. The customer's billing statement was sent to the customer's address.
- 3) NEW SERVICE CALL
This call lasted 5 minutes and 16 seconds. The call was made by a friend of the FPL customer. The FPL representative gave the confirmation number and the call was not transferred to an FPLES representative because the caller was not the customer.
- 4) NEW SERVICE CALL
This call lasted 4 minutes and 18 seconds. During the request for new service the customer requested his billing statement be sent to another address and this added time on to the call.
- 5) NEW SERVICE CALL
This call lasted 5 minutes and 21 seconds. During the request for new service the customer asked for the billing statement to be sent to another address. She also asked if the name on the bill should be under the person renting for the landlord which increased the length of the call. The customer seemed confused as to why the FPL representative was transferring her to get her confirmation number.
- 6) NEW SERVICE CALL
This call lasted 4 minutes and 51 seconds. The customer seemed confused between the confirmation number and the account number.
- 7) NEW SERVICE CALL
This call lasted 7 minutes and 44 seconds. The person calling was not the customer. The FPL representative gave her the confirmation number instead of transferring her to FPLES, because she was not the customer.

1 CALCULATION OF THE COST PER SECONDS

- 2 [REDACTED] # if seconds charged to FPLES per call
- 3 3600 60 seconds times 60 minutes (3600) total seconds in one hour
- 4 =
- 5 [REDACTED] Percent of time per call in one hour
- 6 [REDACTED] Percent of time per hour per call
- 7 173 Total hours in a month
- 8 =
- 9 [REDACTED] Percent of time per month per call
- 10 [REDACTED]
- 11 X
- 12 [REDACTED] Queuing factor for time lost for calls going through queue
- 13 =
- 14 [REDACTED] Percent of time with queuing factor per call
- 15 [REDACTED] Percent of time with queuing factor per call
- 16 [REDACTED] Adjustment for agent's productive time
- 17 =
- 18 [REDACTED] Non-exempt full time equivalent (Percent of time per call adjusted for queuing factor and productive time)
- 19 [REDACTED]
- 20 \$50,736 Representative's salary and overhead
- 21 X
- 22 [REDACTED] Full time equivalent time
- 23 [REDACTED] Cost per seconds for the representative
- 24 [REDACTED] Full time equivalent
- 25 16 Span of Control (Supervisor handles 16 representatives)
- 26 [REDACTED] Full time equivalent for Supervisor per representative
- 27 [REDACTED] Full time equivalent for Supervisor
- 28 X
- 29 \$91,163 Supervisor's salary and overhead
- 30 =
- 31 [REDACTED] Cost per Supervisor
- 32 The total cost per seconds is [REDACTED] representative [REDACTED] supervisor [REDACTED]

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#1 P7

CONFIDENTIAL

1 **AUDIT FINDING NO. 5**

2 **SUMMARY:** FPLES revenues for [REDACTED] related to the connect service business are
3 [REDACTED] and the related expenses are [REDACTED]

4 **EFFECT ON THE GENERAL LEDGER:** This finding does not affect the general
5 ledger.

6 **EFFECT ON THE FILING:** There is no filing related to this audit.

CONFIDENTIAL

CONFIDENTIAL

1 AUDIT FINDING NO. 1

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SUMMARY: The script given to FPLES representatives who offer products and services to FPL customers does not require the representative to say that they work for FPLES. When calls were observed by Public Service Commission staff the representative did say that she worked for FPLES. Although the script does not require the representative to state what company he or she works for, the Key Elements section of the training manual says "Always advise customers and partners your name and company" as a critical element.

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The way the question is phrased when providing the confirmation number and offering services insures that the customer has to answer yes to the question if they want their confirmation number. The confirmation number should be provided before they ask the customer if it is alright for them to offer other services.

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STATEMENT OF FACT: Part of the FPLES representative training is related to handling the connect service business calls which are the transfer of certain customers needing new service from FPL to FPLES. After the collection of information by the FPL representative for the new service connection, the FPL representative then puts the customer on hold to wait for the confirmation number and transfers the call to FPLES. The manual calls for the FPLES representative to greet the customer as follows: "Good morning/afternoon Mr./Mrs. _____, my name is _____ and I will be providing you with your confirmation number, as well as offering some services to help you with your move. Is that ok? Thank you. Let me know when you are ready to write down your new number. Your confirmation number is _____ which is also your bill account number. Using this number for future inquiries and requests will ensure a quick response." [REDACTED]

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[REDACTED] Some calls are never transferred to FPLES because when obtaining the new service connection information, it is determined that the caller does not meet the screening criteria. The screening criteria is whether the caller is the actual customer, whether they speak English or Spanish, if they have questions that require referral to another department, or when the caller does not have time when the FPL representative tells them when that they will be transferred.

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EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED: This finding does not impact the general ledger.

EFFECT ON FILING IF FINDING IS ACCEPTED: This audit does not have a filing.

CONFIDENTIAL

U301
16

AUDIT FINDING NO. 2

2 **SUMMARY:** FPLES offers several programs to FPL customers such as Utility Guard,
3 Power Surge and Surge Shield Protection. A customer may believe FPLES is the
4 regulated electric company.

5 **STATEMENT OF FACT:** [REDACTED]

6 [REDACTED] These programs are for Utility
7 Guard insurance, Power Surge insurance and Surge Shield Protection. Utility Guard is
8 insurance for protection of water lines and electric lines and it's offered to the customers
9 when the call is transferred to the FPLES representative. Also, FPLES includes billing
10 inserts for Power Surge and Surge Shield Protection in FPL's utility bills. Power Surge
11 is an insurance to provide protection for the customer's electronics and appliances. It
12 reimburses the customer for repair or replacement for covered losses, up to the
13 maximum of their policy. Surge Shield Protection protects the appliances before surges
14 enter through the customer's home's electric lines or other vulnerable points of entry.
15 Surge protectors are installed on the meter and are monitored by FPLES.

16 When offering the Utility Guard Plan the representative says that the services are
17 offered by FPLES. The billing inserts included in the electric bills shows that the Power
18 Surge insurance and the Surge Shield Protection plan are being offered by FPLES, an
19 affiliate of FPL.

20 Customers may not be aware that FPLES is a non-regulated company. Having FPL in
21 the name may imply to the customer that FPLES is the regulated utility. A rule
22 proposed by staff on March 24, 2000 related to Chapter 25-6 for a Code of Conduct for
23 electric companies. This rule was never approved by the Commission. However, it
24 stated that "A utility shall not give the appearance that the utility speaks on behalf of its
25 affiliates or visa versa or that the customer will receive preferential treatment as a
26 consequence of conducting business with the affiliates. A utility may not promote or
27 advertise its affiliate's relationship with the utility nor allow the utility's logo or name to
28 be used by the affiliate in all forms of media unless it is accompanied by a clear written
29 or audio disclaimer that states that the affiliate is not the same company as the utility
30 and is not regulated by the Commission."

31 **EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED:** This finding does not
32 impact the general ledger.

33 **EFFECT ON FILING IF FINDING IS ACCEPTED:** This audit does not have a filing.

CONFIDENTIAL

#1 P2

25-1P1 + P2

AUDIT FINDING NO. 3

SUMMARY: The customer's confidential information is transferred from FPL to FPLES in order for the FPLES representative to confirm the customer's electric service order and to provide their confirmation number. FPL has a confidentiality policy for information entered on its website that says that FPL does not reveal the customer's confidential information to third parties, including other subsidiaries of the FPL Group. The Commission has a rule establishing a Code of Conduct for gas companies that disallows the transfer of confidential information between affiliates. A rule written in March 2000 was proposed to provide standards for the electric companies on handling the confidential information between regulated electric companies and affiliates. The proposed rule for electric companies was never approved.

STATEMENT OF FACT: According to the company "when new service calls are transferred to an FPLES representative, only the information needed to confirm the electric service order, such as the customer's name, address, the connect order date and the confirmation number is provided. The customer is then asked for their permission prior to offering FPLES Connect Services. (See finding 1) If the customer gives their permission, then only the confirmation number and any other FPLES customer information needed to fulfill the services agreed to by the customer is retained in the FPLES database system. If the customer does not give their permission, then none of the customer information used by FPLES to confirm electric service is retained in the FPLES database system."

FPL has consistently throughout the years applied for confidentiality of customer's information such as customer's account number, name and address.

Even though once the call is ended the screen is erased the FPLES representative still receives the customer's information at the start of the call. If the customer verbally agrees that FPLES can provide further information, this information is also retained in the database system.

FPL's Privacy Policy on related to its website says "FPL does not reveal any personal information that is provided by our customers through our Web site to any third parties, including other subsidiaries of the FPL Group, except when requested to do so by a governmental agency having jurisdiction, or by a court of competent jurisdiction or other operation of law."

Commission Rule 25-7.072, 2 (b1) which is the Code of Conduct for gas service, states that the company "will not disclose, or cause to be disclosed, to any marketer, broker or agent, previously non-public information about a customer without that customer's prior authorization."

This is a rule for gas service, but it appears reasonable that FPL should not disclose any customer information to any affiliate.

25-1P2
A Commission Rule was proposed by staff on March 24, 2000 related to Chapter 25-6 of the Florida Administrative Code for a Code of Conduct for electric companies. This rule was never approved by the Commission. Although this rule was never approved, the concept may be relevant to this issue. Item 9(C) (1) states: "Utilities may not release any proprietary customer information to any affiliate without the prior written consent of the customer."

EFFECT ON GENERAL LEDGER IF SIGNIFICANT FINDING IS ACCEPTED: This finding does not impact the general ledger.

EFFECT ON FILING IS ACCEPTED: This audit does not have a filing.

4384-84

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AUDIT FINDING NO. 4

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SUMMARY: The FPL call care representative obtains personal information needed to establish electric service from the customer before the call is transferred to FPLES. Some of this information such as: name, address and phone number is used by FPLES. In addition, certain information obtained by FPL qualifies the customer for the transfer to FPLES. No time is allocated to FPLES for obtaining this information. [REDACTED] per call which is the estimate of the time from when the FPL representative transfers the call to FPLES and waits for a response from the FPLES representative. The FPL representative then tells the FPLES representative the customer's name.

From the observation of new service calls it was determined that to gather customer's information takes from 3 minutes and 18 seconds to 7 minutes and 44 seconds depending on the type of call. Only [REDACTED] seconds of this time was charged to FPLES. Some of the information obtained by FPL is a benefit to FPLES.

STATEMENT OF FACT: FPL's representative obtains customer information such as: name, social security number, telephone contact, whether the person calling is the owner or the renter, current power status, closing date, billing address, email address, deposit information and verification of information. The computer does a credit check based on this information. The time it takes to process each call is ranges from 3 minutes and 18 seconds to 7 minutes and 44 seconds. (See attached summary of calls observed). The cost for the time it takes to gather this information is not charged to FPLES. FPLES is not only benefiting from the transfer call but also from obtaining this information without having to spend additional time to obtain it on their own. Based on FPL's analysis of cost for call center representatives and managers every [REDACTED] See detail attached. Based on three month's data from 2004 there are an average of [REDACTED] call transferred to FPLES each month.

EFFECT ON THE GENERAL LEDGER: This finding does not affect the general ledger.

EFFECT ON THE FILING: There is no filing related to this audit.

CONFIDENTIAL

#1 P5

43 P3

SUMMARY OF CALLS AND TIMES

- 1) NEW SERVICE CALL
This call lasted 4 minutes and 20 seconds from the time the customer called up to the time the FPL representative transferred the call and spoke to the FPLES representative.
During the request for new service the customer requested the billing statement be sent to a different address. This added time on to the call.
- 2) NEW SERVICE CALL
This call lasted 3 minutes and 18 seconds. The customer's billing statement was sent to the customer's address.
- 3) NEW SERVICE CALL
This call lasted 5 minutes and 16 seconds. The call was made by a friend of the FPL customer. The FPL representative gave the confirmation number and the call was not transferred to an FPLES representative because the caller was not the customer.
- 4) NEW SERVICE CALL
This call lasted 4 minutes and 18 seconds. During the request for new service the customer requested his billing statement be sent to another address and this added time on to the call.
- 5) NEW SERVICE CALL
This call lasted 5 minutes and 21 seconds. During the request for new service the customer asked for the billing statement to be sent to another address. She also asked if the name on the bill should be under the person renting for the landlord which increased the length of the call. The customer seemed confused as to why the FPL representative was transferring her to get her confirmation number.
- 6) NEW SERVICE CALL
This call lasted 4 minutes and 51 seconds. The customer seemed confused between the confirmation number and the account number.
- 7) NEW SERVICE CALL
This call lasted 7 minutes and 44 seconds. The person calling was not the customer. The FPL representative gave her the confirmation number instead of transferring her to FPLES, because she was not the customer.

#1 P6

43 P4

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1 CALCULATION OF THE COST PER SECONDS

2	[REDACTED]	# of seconds charged to FPLES per call
3	3600	60 seconds times 60 minutes (3600) total seconds in one hour
4	=	
5	[REDACTED]	Percent of time per call in one hour
6	[REDACTED]	Percent of time per hour per call
7	173	Total hours in a month
8	=	
9	[REDACTED]	Percent of time per month per call
10	[REDACTED]	
11	x	
12	[REDACTED]	Queuing factor for time lost for calls going through queue
13	=	
14	[REDACTED]	Percent of time with queuing factor per call
15	[REDACTED]	Percent of time with queuing factor per call
16	[REDACTED]	Adjustment for agent's productive time
17	=	
18	[REDACTED]	Non-exempt full time equivalent (Percent of time per call adjusted for queuing factor and productive time)
19		
20	\$50,736	Representative's salary and overhead
21	x	
22	[REDACTED]	Full time equivalent time
23	[REDACTED]	Cost per seconds for the representative
24	[REDACTED]	Full time equivalent
25	16	Span of Control (Supervisor handles 16 representatives)
26	[REDACTED]	Full time equivalent for Supervisor per representative
27	[REDACTED]	Full time equivalent for Supervisor
28	x	
29	\$91,163	Supervisor's salary and overhead
30	=	
31	[REDACTED]	Cost per Supervisor

CONFIDENTIAL

32 The total cost per seconds is representative supervisor=

#1 P7

CONFIDENTIAL

AUDIT FINDING NO. 5

3P52
3

SUMMARY: FPLES revenues for [REDACTED] related to the connect service business are [REDACTED] and the related expenses are [REDACTED]

EFFECT ON THE GENERAL LEDGER: This finding does not affect the general ledger.

EFFECT ON THE FILING: There is no filing related to this audit.

CONFIDENTIAL

#1 P4

202
1/1/06

Title: Notes

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4		Co. has provided all scripts for ES
5		
6		Product line on FPL bell -
7		belonging for ES, FPL gets
8		reimbursed by ES
9	*	Code of conduct for Group has
10		confidential process for all
11		affiliates
12		
13		
14	*	entry for 12/01 - affiliate entries
15		between ES and FPL
16		
17		They explained some bellies are
18		monthly, quarterly. If we pick
19		12/01 it should be indicated
20		
21		
22		Bell staffers directly related to
23		FPL - not ES
24		
25		ES would use a staffers if not
26		only related to ES business
27		
28	*	what accounts staffers, revenues
29		and recorded
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32	*	Script for FPL
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CONFIDENTIAL

kw 1/1/06
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FPL
Service Connect Process
RCA: #05-285-4-1 Undocketed
TYE: 12/31/05

Title: Wols Meeting

JL
1/26

Meeting Confidential
Clarification/explanation
or cost allocation

DRP/IS

[Redacted]

Stragles calls on FPL/ES call center }
separate entry }
CONFIDENTIAL

both case!
Same methodology
but different @

Track calls & multiply calls x seconds = full time equiv
rate x FTE = charge

If FPL/ES doesn't answer in 5 seconds FPL gets call
back -

Time reimbursed is [Redacted] per

Name
Address
service address date
phone #

avg salary of a Manager

of calls to workload by
seconds for group for month = FTE

(for Call Center
used back) FTE x Rate non exempt \$50,000

To get piece related to NON exempt

(used LFO) Assume equivalent for mgmt x 90,000

5Bp

FPL
Service Connect Process
RCA: #05-285-4-1 Undocketed
TYE: 12/31/05

CONFIDENTIAL

kw 2/1/06

Title: Notes Meeting

*SL
1/06*

1 COMPANY: FPL
2 TITLE: MEETING RELATED TO THE FPL SERVICE CONNECT PROCESS
3 PERIOD: CLARIFICATION OF COST ALLOCATION RATE
4 AUDITOR: 2004 AND 2005
GABRIELA LEON *Confidential*

- 5 FPLES has its own 1-800
- 6 Calls that come to FPL related to FPLES can be tracked.
- 7 calls times the seconds = FTE (MANPOWER=FULLY LOADED RATE)
- 8 The rates provided in DRR#5 are applied to FTE.
- 9 [REDACTED] of waiting for the FPLES rep. After a [REDACTED] wait, if the call is not
- 10 picked up by FPLES then the call is routed back to FPL.
- 11 \$91,163 = AVERAGE SALARY OF A MANAGER
- 12 \$50,736= AVERAGE SALARY OF REPRESENTATIVE
- 13 total seconds for the group times the FTE (full time equivalent)

CONFIDENTIAL

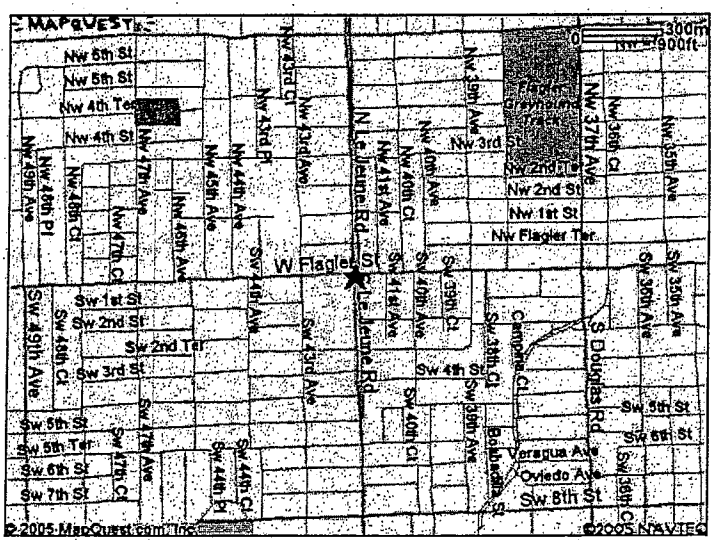
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KW 2/16/06
JCS - *KW 2/16/06*

Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 9
Page 1 of 1

Q. Please arrange for me to observe one of the FPLES representatives that answer the transfer calls at their workstation.

A.
Date: December 28, 2005
Time: 2:00 to 3:00 PM
Location: LFO Building
Security Access: Will be arranged for Gabby Leon and Iliana Piedra
Cell Phone Contact: Maria Besada 305-775-8865
Meeting Location: Maria Besada will meet you in the LFO lobby and direct you to the call center location
LFO Address: 4200 West Flagler
LFO Map:



Please note that all auditor's notes will be designated as confidential.

Conclusion: After making the observation of one of the FPLES representatives it was determined that the customer's confidential information is transferred to FPLES in order for FPLES to offer give FPL's customers their account number and to offer services. Please see audit finding # 3 on up 25-1 p. 1, 2 25 p

CONFIDENTIAL

2/16/06
JC
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2/16/06

Title: Observation of FPLES Rep

1 "Notes" Observation of FPLES Representative
2 The FPL core representative announces the
3 call. The name of the customer is given, also
4 it distinguishes the call when it's from a
5 Spanish speaking customer.

6 The customer's confirmation number is always
7 its FPL account number.

8 The calls that are transferred are for New Service
9 only and are prequalified at the FPL core center.
10 For example: If the landlord calls in for new
11 service at a particular residence then that particular
12 call is not transferred to FPLES. In such a case
13 the FPL core representative gives the customer
14 the account number. For a list of the prequalified
15 call see Wp. _____

16 Also if the customer denies to be transferred then
17 the FPL core representative gives the customer its
18 confirmation number.

19 Once the call is transferred to the FPLES representative
20 introduced herself and that she was from
21 FPL Energy Services. She said that she would
22 give the customer their confirmation number as
23 well as providing them _____

24 The Order of products and services provided were as
25 follows:

26
27 depending on
28 the customer's
29 new address
30 location

- 1) _____
- 2) _____
- 3) _____
- 4) _____

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1 We observed that if a customer is transferred
2 to another department or another business the
3 call is ended and the representative cannot
4 offer the next product or service.

5 On one particular call - customer # [REDACTED]
6 the confirmation # was given and then the
7 [REDACTED] was offered.

8 Customer # 77793-06435 - the following services were
9 offered
10 [REDACTED]

11
12 There is a contractual agreement between FPLS
13 and its partners that they want to include
14 for example [REDACTED] may not want to
15 deliver to certain areas, therefore, certain zip codes
16 are eliminated from this inclusion.

17 Once the FPLS representative ends the call, the
18 entire customer's information is erased. I asked
19 if she could go back and have access to this
20 information again and she said no that once
21 it's erased she can't retrieve.

CONFIDENTIAL

25 B3

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CONFIDENTIAL

12/28/06

FPL Service Connect Process
RCA: #05-285-4-1 Undocketed
TYE: 12/31/05

Title: Observations of FPLES

12/28 observations - ES rep

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(did not get introduction - Maria, didn't talk)
① ~~was~~ already ~~contact~~ ~~date~~ offered [redacted] - offer made by [redacted] and [redacted] Energy Serv [redacted] [redacted] declined, offered [redacted] declined call passed over to [redacted] * if call goes to [redacted] nothing else is offered. The screen shows customer #, connect date

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② reps name w/ FPL Energy Serv gives # and offerings, customer said no to offerings.

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③ reps name w/ FPL Energy Serv offered [redacted] - explained [redacted] protection, declined offered [redacted], ES + [redacted] offer it together, declined offered phone # for future if decision is made to inquire about offer (877-968-7375)

is added ~~card~~ * in ES service?

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* Remarks
New Service call transferred only based on prequalification criteria transfer only the prequalified calls ^{some customers} Didn't explain only qualify for certain products ① area? ② what only? are other qualifications? ③ what are all the offerings

1 if records to give information #
 2 #
 3 " (4) name, mentioned FPL Energy Sys.
 4 same # 3, [redacted]
 5 declined, offered 1-877 #
 6 He had a question about FPL service,
 7 so call was transferred back to FPL
 8 no other offers made.

9 " (5) name, mentioned FPL Energy Sys
 10 offered [redacted] - customer hung up.

11 which (6) confirmed, connect 1/6/05, rep name/ES
 12 [redacted] at [redacted]
 13 declined, offered [redacted], declined
 14 transferred to [redacted], mentioned it
 15 is a courtesy of Energy Sys to get
 16 info on services for your area.

CONFIDENTIAL

17 " (7) rep name w/ FPL Energy Services, help
 18 # _____, help you with sews in your
 19 new address [redacted] office
 20 [redacted]
 21 accepted, transferred to [redacted]
 22 declined.

23 * [redacted] (8) Business call conf #, rep, with Energy Sys.
 24 [redacted] Naples offered [redacted] - phone, internet
 25 [redacted] declined

26 (9) rep name w/ Energy Sys, conf #.
 27 [redacted] declined
 28 question about deposit, transferred
 29 back to delivery.

CONFIDENTIAL

- 1 ⑩) conf #, rep name w/ FPL Enr Sys,
- 2 ██████████ offered, accepted, transferred
- 3 to ██████████ mentioned) FPL Enr Sys is kept
- 4 with cvs offered in area.

- 5 ⑪) mentioned Enr Sys -

CONFIDENTIAL

What is FPL paying. ES

What is FPL saving.

1/17/06
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Title: Audit Finding

AUDIT FINDING NO. 3 ~~Confidential~~

SUMMARY: The customer's confidential information is transferred from FPL to FPL Energy Services (FPLES) in order for the FPLES representative to give the customer their account number. Florida Power and Light has a confidentiality policy on their website that says that FPL does not reveal the customers confidential information to third parties, including other subsidiaries of the FPL Group. The Commission has a rule establishing a Code of Conduct for gas companies that disallows the transfer of confidential information between affiliates. A rule written in March 2000 was proposed to provide standards for the electric companies on handling the confidential information between regulated electric companies and affiliates. The proposed rule for electric companies was never approved.

STATEMENT OF FACT: According to the company "when new service calls are transferred to an FPLES representative, only the information needed to confirm the electric service order, such as the customer's name, address, the connect order date and the confirmation number is provided. The customer is then asked for their permission prior to offering FPLES Connect Services. (See finding 1) If the customer gives their permission, then only the confirmation number and any other FPLES customer information needed to fulfill the services agreed to by the customer is retained in the FPLES database system. If the customer does not give their permission, then none of the customer information used by FPLES to confirm electric service is retained in the FPLES database system."

FPL has consistently throughout the years applied for confidentiality of customer's information such as customer's account number, name and address.

Even though once the call is ended the screen is erased the FPLES representative still receives the customer's information at the start of the call. If the customer verbally agrees that FPLES can provide further information, this information is also retained in the database system.

Florida Power and Light's Privacy Policy on their website says "FPL does not reveal any personal information that is provided by our customers through our Web site to any third parties, including other subsidiaries of the FPL Group, except when requested to do so by a governmental agency having jurisdiction, or by a court of competent jurisdiction or other operation of law."

Commission Rule 25-7.072, 2 (b1) which is the Code of Conduct for gas service, states that the company "will not disclose, or cause to be disclosed, to any marketer, broker or agent, previously non-public information about a customer without that customer's prior authorization."

This is a rule for gas service, but it appears reasonable that FPL should not disclose any customer information to any affiliate or any other vendor for which they sell services.

A Commission Rule was proposed by staff on March 24, 2000 related to Chapter 25-6 of the Florida Administrative Code for a Code of Conduct for electric companies. This rule was never approved by the Commission. Although this rule was never approved, the concept may be relevant to this issue. Item 9(C) (1) states: "Utilities may not release any proprietary customer information to any affiliate without the prior written consent of the customer."

EFFECT ON GENERAL LEDGER IF SIGNIFICANT FINDING IS ACCEPTED: This finding does not impact the general ledger.

EFFECT ON FILING IS ACCEPTED: This audit does not have a filing.

A

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CONFIDENTIAL

FPL
Service Contact Process
RCA: #05-285-4-1 Undocketed
TYE: 12/31/03

(ppg)

Title: Print Screens

[REDACTED]

KW
2/11/06

confidential

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Call John and ask him if
he considers this cust info
as confidential

*KW 2/14/06
KW 2/1/06*

Company: FPL
Title: Summary of FPL care representative training
on finalizing New Service Orders
Date: 3-Jan-06
Auditor: Gabriela Leon

FPL
Service Connect Process
RCA: #05-285-4-1 Undocketed
TYE: 12/31/05

Title: FPL representative training

A customer makes a call to FPL to establish new service. Once all the necessary steps are performed and the call is ready to be finalized the FPL care representative goes through the following steps:

If customer has additional questions/inquiries or requests related to FPL business

Examples:
Connect Outdoor Lighting
On call
Transfer to Premise Risk

Then select:
Transfer to other department and the representative provides the confirmation number which is the same as the bill account number clicks ok and stop.

If same as previous customer
Example: Re-open same customer

Then select:
Same customer and gives the confirmation number clicks ok and stop

Is not customer of record or family member
Examples:
Landlord
Realtor
Secretary

Then select:
Not Decision Maker and the FPL care representative gives the customer its confirmation number

Is not transferred for any other reason

Examples:
Does not speak English or Spanish
(French/Creole only)
Does not have time or does not want to be transferred

Then select:
Other
Type reason for not transferring and the FPL care representative gives the customer its confirmation number clicks ok and stop

If none of the above

Then select:
Transferred to Sales Center Specialist and clicks ok, and transfers to Sales Center Specialist

The VAPORS (Value Added Programs Opportunities for Retail Sales) introduction window is the bridge between the connect service order and the Sales Center product offer, and
For tracking purposes, allows you to select the reason you may not be transferring a qualified customer to a Sales Center Specialist

VAPORS transfer script

Mr./Mrs. _____ your order to connect is now complete. Please remember to check your circuit breakers upon arrival. Now allow me to transfer you for your order confirmation number, and thank you for calling FPL. It has been my pleasure in assist you.

*Conclusion: See Audit finding #3 on WP.25-1.
If the customer desires involvement in Connect Services then FPL gives them*


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*KW
8/16/06*

1 Company: Florida Power and Light
2 Title: Notes from the FPLES training manual
3 Period: 2004
4 Date: 5-Jan-06
5 Auditor: Gabriela Leon

6 The FPLES Sales Center provides customers with products and services at the time
7 of connection.

8 **Call Process Flows**

- 9 1 Customer calls FPL to connect or transfer service
- 10 2 Call is routed to a Service Orders Representative
- 11 3 Service Order entered in FPL's system
- 12 4 
- 13 system pre-qualifies customers for Products and Services
- 14 5 Qualified customers are transferred to Sales Specialist
- 15 6 Sales Specialist provides confirmation number and
- 16 offers Products and Services
- 17 7 Process order and/or transfer customer to partner

18 **VAPS (VALUE ADDED PRODUCTS AND SERVICES)-ORDER OF OFFERS**

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- 23 On the Key Elements Summary
- 24 under Critical Elements it says "always advise customer and partners your name and company"
- 25 however, the script does not mention that the employee has to include who he/she works for.
- 26 Ask what does it mean "NEVER CLEAR THE SCREEN IF YOU SPOKE TO THE CUSTOMER"
- 27 I did see in the observation that the screen was erased, but don't remember if she erased herself
- 28 or if after the call the screen is erased automatically.

Title: FPLES - Reg # 4

CONFIDENTIAL

W. J. 1/06
K. M. 2/06
J. L. 2/06

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Confidential

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Q. Provide a copy of the script used by FPLES to offer services to customers.

A. Attached are the scripts used by FPLES to offer Connect Services to customers. The scripts are numbered to provide a general idea of the flow of product offerings during the call. [redacted] scripts are used at the end of the call, after the other Connect Services have already been offered to the customer.

Please note that the scripts are considered confidential for competitive reasons.

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After reading the script used by FPLES and observing one of its representatives it was determined that the representative should first ~~ask~~ tell the customer that they are given them the account number, then ask if it's alright to offer them some services.

29 p.

WV 2/1/05
WV 2/1/06
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1/06

Title: FPLES - Reg # 4

CONFIDENTIAL

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"Mr. / Mrs. () are you currently subscribed/receiving your local newspaper?"

"Great to welcome you to the area, FPL Energy Services and () are offering you a 3 month subscription at nearly 50% off which is only () week.

"I can schedule your delivery to begin on () (start date). Will you be in the residence to receive the paper?"

"Also, during that time () may contact you at () (Phone number) to verify your delivery and satisfaction with the paper."

"Is this the telephone number where you can be reached at your new home?"

"Great, we can also include the previous Sunday's paper so you can immediately take advantage of the TV Book and coupons; Is that ok?"

Confirmation Statement:

"Mr. / Mrs. (), to confirm/ recap/ summarize your newspaper order,

- A 3 month subscription for the () will begin on () (start date).
- You have agreed to have the () subscription charge appear on the FPL bill correct?
- The introductory rate for the first 3 months will be at nearly 50% off only (\$ per month) including tax and delivery. After the first 3 months you still qualify for a special 33% discount for the following 3 months which will be (\$ per month) before it converts to the regular rate. OK?
- If you do not wish to renew your subscription, you must call the () customer service center at ()

CONFIDENTIAL

29 P3

WV 2/10/06
WV 2/17/06
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1/06

Title: FPL ES - Reg # 4

CONFIDENTIAL

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"Mr. / Mrs. () are you currently subscribed/receiving the () your local newspaper?"

"Great to welcome you to the area, FPL Energy Services and () are offering you a 26 week subscription at 50% off which is only \$1.68 a week.

"I can schedule your delivery to begin on () (start date). Will you be in the residence to receive the paper?"

"Also, during that time the () may contact you at () (Phone number) to verify your delivery and satisfaction with the paper."

"Is this the telephone number where you can be reached at your new home?"

"Great, we can also include the previous Sunday's paper so you can immediately take advantage of the TV Book and coupons; Is that ok?
(If no type NSVA. If yes, type YSVA in the remarks)

Confirmation Statement:

"Mr. / Mrs. (), to confirm/ recap/ summarize your newspaper order,

- A 26 week subscription for the () will begin on () (Start date).
- You will receive a bill in the mail from the () for the total amount of ().

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WV 2/11/07
JL 2/11/06
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Title: FPLES - Reg # 4

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Verify: *Own
*Single family home / Town home / Trailer home / Duplex

Mr./Ms. _____, FPL Energy Services is offering _____, which is a program that prevents surges from entering your home and damaging your major appliances, providing you and your family with the peace of mind that the things you depend on every day are protected from costly surge-related damage.

We can install a heavy duty device at your meter which will prevent surges from damaging your major appliances such as your air conditioner, water heater, refrigerator, stove, and washer/dryer and so on. This does not cover electronic devices. This preventative service is ONLY \$8.95 (.30/day) plus tax per month which can be conveniently added to your FPL bill.

Florida is the lightning capital of the US, and we know it causes millions of dollars in losses every year. For example, lightning causes over 40% of the damage to air conditioners.

I can have a contractor install this device within the next 15-20 days, are you interested in signing up for this service?

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Confirmation Statement:

- Thank you for choosing FPL Energy Service _____ for your home. For quality control purposes, the remainder of the call will be recorded.
- Mention customer name and address
- You are purchasing _____ for \$8.95 plus tax per month which will be included in your FPL bill is that correct?
- Please note that the first bill amount will be prorated for actual days of use. Those who do not make the billing cycle for the first month will see a greater billed amount the following month.
- This meter unit alone cannot fully protect the entire home as surges can enter through the phone, cable and data lines. If you are interested in point-of-use protection for your electronics, you can visit FPL.COM _____ or call _____ for assistance.
- Is your meter accessible?
 - If Yes: A contractor will be at your home within 15 to 20 days to install your system. You will not have to be home for the installation and we will leave you a notice that we were there and the installation is complete.

29 P.10

FPL
Service Connect Process
RCA: #05-285-4-1 Unlocked
TYE: 12/31/05

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Title: FPIES - Reg #4

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○ If No: A contractor will contact you to schedule a time to install the system within 10 to 15 days. You will not have to be home for the installation and we will leave you a notice that we were there and the installation is complete.

- Please be aware that there will be a 10-15 minute loss of power while the meter unit is being installed.
- After installation, there will be two red lights on the side of the meter device, ensuring the unit is working properly. Our meter readers will be monitoring the lights on a monthly basis. Should you notice either of the lights out during the month, please call [REDACTED] to report the problem.

We appreciate the opportunity to serve you. For any further questions, just visit us on-line at www.fpl.com [REDACTED] or feel free to call us [REDACTED]

CONFIDENTIAL

29 p.11

WV 2/1/01
WV 2/1/06
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Title: FPL ES - Reg # 4

CONFIDENTIAL

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Verify: Own

** Single family home / Town home / Trailer home / Duplex

** Are the electric lines and water lines in currently good working order?

Mr./Ms. [redacted], FPL Energy Services is offering a Service Plan for home owners called [redacted] which repairs or replaces your inside electric lines, as well as your inside and outside water lines in the event they become damaged due to normal wear and tear. This plan is only \$8.99 a month, which is conveniently included in your FPL bill. And best of all, there is no deductible, and you will have 24-hour assistance, 365 days a year. All I need to process your enrollment today is to verify some information, okay?

Confirmation Statement:

• Mr./Mrs. () today's date () and with your permission the next few moments will be tape recorded to confirm your enrollment and ensure the correct information. Okay?

• Now that I have your permission to record I'd like to confirm your enrollment in [redacted]. This program provides services that will help pay the cost to repair or replace your inside electric lines and your inside and outside water lines in the event there is a problem with them due to normal wear and tear.

• The monthly cost of this program is \$8.99 a month and with your permission the monthly fee will be included in your next FPL bill and every 30 days there after unless you cancel. You may cancel by calling [redacted]. Is that OKAY?

• Today's date is ()
• I show your name as ()
• And you own the single family-home at ()
• And your lines are in good working order?

CONFIDENTIAL

• [redacted] pays up to \$500 per calendar year for the repair or replacement of the inside electric lines. [redacted] pays up to \$3000 per occurrence and [redacted] pays up to \$1000 per occurrence for repair or replacement of these water lines.

• Your coverage begins in 30 days and you will receive your service agreement in about two weeks. It will explain all of the benefits of the program in detail. As with all services there are some exclusions and limitations.

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Title: FPL ES - Reg # 4

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• Some of these exclusions are.

[REDACTED]

1. Replacement of switches and receptacles in colors other than white or beige.
2. Adding new switches or outlets
3. Solar systems and components; and electronic or computerized systems management controllers.
4. Replacement of obsolete or unavailable materials, or cost for nonstandard materials.
5. Cosmetic defects
6. Loss (leaks) prior to enrollment

2 [REDACTED]

1. Loss (leaks) occurring prior to enrollment
2. Movement of the meter or water piping at the time of repair or replacement, unless required by local water code or deemed necessary by the administrator.
3. Water meter including connection or extensions.
4. Movement of working pipes and/or lines due to recommendations by the water company.
5. Removal of items or debris necessary to access the water line.
6. Updating non-leaking pipes to meet code, law or ordinance requirements.

Please review the service agreement for the complete list of exclusions and you've made a good decision to enroll [REDACTED] which is provided and administered by [REDACTED] a member company [REDACTED]. If you have any questions please feel free to contact [REDACTED] Thank you.

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29 p13

Title: *Audit Finding*

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1 **AUDIT FINDING NO. 1**

2 **SUMMARY:** The script given to FPL Energy Services (FPLES) representatives who
3 offer products and services to FPL customers does not require the representative to say
4 that they work for FPLES. When calls were observed by PSC staff the representative
5 did say that she worked for Florida Power and Light Energy Services (FPLES).
6 Although the script does not require the representative to state what company he or she
7 works for, the Key Elements section of the training manual says "Always advise
8 customers and partners your name and company" as a critical element.

9 The way the question is phrased when providing the confirmation number and offering
10 services insures that the customer has to answer yes to the question if they want their
11 confirmation number, which they need. The confirmation number should be provided
12 before they ask the customer if it is alright for them to offer other services.

13 **STATEMENT OF FACT:** Part of the Florida Power and Light Energy Services (FPLES)
14 representative training is related to handling the [REDACTED]

15 [REDACTED] calls which are the transfer call for certain customers
16 needing new service from FPL to FPLES. If the customer is pre-qualified for other
17 services based on their answers to other questions, the FPL representative takes the
18 information needed to connect the new service. The FPL representative then puts the
19 customer on hold to wait for the confirmation number and then transfers the call to
20 FPLES. The manual calls for the FPLES representative to greet the customer as
21 follows: "Good morning/afternoon Mr./Mrs. _____, my name is _____ and I will be
22 providing you with your confirmation number, as well as offering some services to help
23 you with your move. Is that ok? Thank you. Let me know when you are ready to write
24 down your new number. Your confirmation number is _____ which is also your bill
25 account number. Using this number for future inquiries and requests will ensure a
26 quick response." [REDACTED]

29 **EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED:** This finding does not
30 impact the general ledger.

31 **EFFECT ON FILING IF FINDING IS ACCEPTED:** This audit does not have a filing.

CONFIDENTIAL

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2/15/06

Title: ORR 8

(PBL)

confidential CONFIDENTIAL

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- Q.
- 1) Describe how FPLES Connect Services signs up customers for other services as telephone or cable
 - 2) Provide procedures.
 - 3) List all companies that FPLES attempts to offer services to new customers.
 - 4) When FPLES addresses the customer, what companies do they offer connection to.
 - 5) Also, determine how FPLES is reimbursed for offering services of other non-affiliated companies.
 - 6) Provide procedures.
- A.
- 1) See the FPLES Representative training material submitted in response to question #6.
 - 2) See the FPLES Representative training material submitted in response to question #6.
 - 3) See response to question # 6 for a list of all the FPLES Connect Services service providers.
 - 4) See response to question #6 for a list of all the FPLES Connect Services service providers.
 - 5) See response to question #6 for the specific fees and whether the compensation is based on a referral or a sale.
 - 6) See response to question #6 related to the fees received by FPLES.

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Title:

DRR

CONFIDENTIAL

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2/15/06

(PBC)

CONFIDENTIAL

Florida Power & Light Company
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Q.

- 1) Are the only calls transferred to FPLES for new service?
- 2) How many calls are transferred in a year?
- 3) Provide the number of calls for the years 2003 and 2004.

A.

- 1) No. The calls that are transferred from FPL to FPLES are related to customers that are either a) transferring their existing electric service or b) are establishing a new electric service account.
- 2) The number of calls transferred from FPL to FPLES was [redacted] in 2003 and [redacted] in 2004.
- 3) See response to #2 for the specific amounts for the years requested.

CONFIDENTIAL

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BC
2/16/07

1 COMPANY: FPL
2 TITLE: COST ALLOCATION
3 PERIOD: TYE 12/31/04
4 DATE: FEBRUARY 16, 2006
5 AUDITOR: GABRIELA LEON

Title: Cost Allocation

W
2/17/06

Confidential

CONFIDENTIAL

6 Per Maria Besada's explanation of the Bellsouth FTEs

7

NON-EXEMPT

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[REDACTED] Total Number of Calls related to Bellsouth (43-1P)
[REDACTED] TIMES SECONDS (43-1P)
[REDACTED] DIVIDED BY 3600 = 60 seconds times 60 minutes (total seconds per hour)
[REDACTED] 45.386

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[REDACTED] divided by [REDACTED]

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[REDACTED] TIMES QUEING FACTOR OF [REDACTED]
[REDACTED] times [REDACTED]

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[REDACTED] DIVIDED BY THE ADJUSTMENT FOR THE AGENT'S PRODUCTIVE TIME
OF [REDACTED]
[REDACTED] NON EXEMPT FTE

23

FOR EXEMPT FTE

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[REDACTED] DIVIDED BY [REDACTED] FOR THE SPAN OF CONTROL
WHICH MEANS FOR EVERY [REDACTED] REPRESENTATIVES THERE
IS ONE SUPERVISOR.

(43-1P)

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[REDACTED] = [REDACTED] for exempt FTE
(43-1P)

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Conclusion:

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The cost for the time it takes FPL to gather the customer's information is not charged to FPLES. See Audit Finding #4 on 43 P2-4.

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On Audit Finding 5 we show the amount of Revenues and Expenses of FPLES related to the [REDACTED] calls. (see wp 43ps).

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Audit Finding #2 (wp 43p.6) mentions that a customer may believe FPLES is the regulated company and this benefits FPLES.

43pi

Title: *Audit findings*

CONFIDENTIAL

*KW 1/16/06
C 2/16/07*

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AUDIT FINDING NO. 4

Confidential

SUMMARY: The Florida Power and Light call care representative obtains personal information from the customer before the call is transferred to FPLES. Some of this information such as: name, address and phone number is used by FPLES. In addition, certain information obtained by FPL qualifies the customer for the transfer to FPLES. No time is allocated to FPLES for obtaining this information. [REDACTED] which is the estimate of the time from when the FPL representative transfers the call to FPLES and waits for a response from the FPLES representative. The FPL representative then tells the FPLES representative the customer's name.

From the observation of new service calls it was determined that to gather customer's information takes from 3 minutes and 18 seconds to 7 minutes and 44 seconds depending on the type of call. Only [REDACTED] of this time was charged to FPLES. Some of the information obtained by FPL is a benefit to FPLES.

STATEMENT OF FACT: FPL's representative obtains customer information such as: name, social security number, telephone contact, whether the person calling is the owner or the renter, current power status, closing date, billing address, email address, deposit information and verification of information. The computer does a credit check based on this information. The time it takes to process each call is ranges from 3 minutes and 18 seconds to 7 minutes and 44 seconds. (See attached summary of calls observed). The cost for the time it takes to gather this information is not charged to FPLES. FPLES is not only benefiting from the transfer call but also from obtaining this information without having to spend additional time to obtain it on their own. Based on FPL's analysis of cost for call center representatives and managers every [REDACTED] See detail attached. Based on three month's data from 2004 there are an average of [REDACTED] call transferred to FPLES each month.

EFFECT ON THE GENERAL LEDGER: This finding does not affect the general ledger.

EFFECT ON THE FILING: There is no filing related to this audit.

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Title: Audit Findings

kw
2/16/07
2/16/07

SUMMARY OF CALLS AND TIMES

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- 1) NEW SERVICE CALL
This call lasted 4 minutes and 20 seconds from the time the customer called up to the time the FPL representative transferred the call and spoke to the FPLES representative.
During the request for new service the customer requested the billing statement be sent to a different address. This added time on to the call.
- 2) NEW SERVICE CALL
This call lasted 3 minutes and 18 seconds. The customer's billing statement was sent to the customer's address.
- 3) NEW SERVICE CALL
This call lasted 5 minutes and 16 seconds. The call was made by a friend of the FPL customer. The FPL representative gave the confirmation number and the call was not transferred to an FPLES representative because the caller was not the customer.
- 4) NEW SERVICE CALL
This call lasted 4 minutes and 18 seconds. During the request for new service the customer requested his billing statement be sent to another address and this added time on to the call.
- 5) NEW SERVICE CALL
This call lasted 5 minutes and 21 seconds. During the request for new service the customer asked for the billing statement to be sent to another address. She also asked if the name on the bill should be under the person renting for the landlord which increased the length of the call. The customer seemed confused as to why the FPL representative was transferring her to get her confirmation number.
- 6) NEW SERVICE CALL
This call lasted 4 minutes and 51 seconds. The customer seemed confused between the confirmation number and the account number.
- 7) NEW SERVICE CALL
This call lasted 7 minutes and 44 seconds. The person calling was not the customer. The FPL representative gave her the confirmation number instead of transferring her to FPLES, because she was not the customer.

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FPL
Service Connect
RCA: #05-285-4-1 Undocketed
TYB: 12/31/05

Confidential

Title: *Audit Finding 4*

*fw
2/16/06*

CALCULATION OF THE COST PER SECONDS

2	[REDACTED]	# if seconds charged to FPLES per call
3	3600	60 seconds times 60 minutes (3600) total seconds in one hour
4	=	
5	[REDACTED]	Percent of time per call in one hour
6	[REDACTED]	Percent of time per hour per call
7	173	Total hours in a month
8	=	
9	[REDACTED]	Percent of time per month per call
10	[REDACTED]	
11	[REDACTED]	Queuing factor for time lost for calls going through queue
12	=	
13	[REDACTED]	Percent of time with queuing factor per call
14	[REDACTED]	Percent of time with queuing factor per call
15	[REDACTED]	Adjustment for agent's productive time
16	=	
17	[REDACTED]	Non-exempt full time equivalent (Percent of time per call adjusted for queuing factor and productive time)
18	[REDACTED]	
19	\$50,736	Representative's salary and overhead
20	x	
21	[REDACTED]	Full time equivalent time
22	[REDACTED]	Cost per seconds for the representative
23	[REDACTED]	Full time equivalent
24	16	Span of Control (Supervisor handles 16 representatives)
25	[REDACTED]	Full time equivalent for Supervisor per representative
26	[REDACTED]	Full time equivalent for Supervisor
27	x	
28	\$91,163	Supervisor's salary and overhead
29	=	
30	[REDACTED]	Cost per Supervisor
31	The total cost per seconds is [REDACTED] representative [REDACTED] supervisor=[REDACTED]	

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CONFIDENTIAL

*11/16/07
JL
9/18/07*

- 1 **AUDIT FINDING NO. 5**
- 2 **SUMMARY:** FPLES revenues for 2004 related to the ██████████ program are
- 3 ██████████ and the related expenses are ██████████
- 4 **EFFECT ON THE GENERAL LEDGER:** This finding does not affect the general
- 5 ledger.
- 6 **EFFECT ON THE FILING:** There is no filing related to this audit.

CONFIDENTIAL

KW
2/16/06

- 1 **AUDIT FINDING NO. 2**
- 2 **SUMMARY:** FPL Energy Services offers several programs to FPL customers such as
- 3 Utility Guard, Power Surge and Shield Protection. A customer may believe FPL Energy
- 4 Services is the regulated electric company.
- 5 **STATEMENT OF FACT:** Florida Power and Light Energy Services offers several
- 6 programs either through the transfer of [redacted] calls or through billing inserts. These
- 7 programs are for Utility Guard insurance, Power Surge insurance and Shield Protection.
- 8 Utility Guard is insurance for protection of water lines and electric lines and it's offered
- 9 to the customers when the call is transferred to the FPLES representative. Also, FPLES
- 10 includes billing inserts for Power Surge and Shield Protection in FPL's utility bills.
- 11 Power Surge is an insurance to provide protection for the customer's electronics and
- 12 appliances. It reimburses the customer for repair or replacement for covered losses, up
- 13 to the maximum of their policy. Shield Protection protects the appliances before surges
- 14 enter through the customer's home's electric lines or other vulnerable points of entry.
- 15 Surge protectors are installed on the meter and are monitored by FPL.
- 16 When offering the Utility Guard Plan the representative says that the services are
- 17 offered by FPL Energy Services. The billing inserts included in the electric bills shows
- 18 that the Power Surge insurance and the Shield Protection plan are being offered by FPL
- 19 Energy Services, an *affiliate of FPL.*
- 20 Customers may not be aware that FPL Energy Services is a non-regulated company.
- 21 Having FPL in the name may imply to the customer that Energy Services is the
- 22 regulated utility. A rule proposed by staff on March 24, 2000 related to Chapter 25-6
- 23 for a Code of Conduct for electric companies. This rule was never approved by the
- 24 Commission. However, it stated that "A utility shall not give the appearance that the
- 25 utility speaks on behalf of its affiliates or visa versa or that the customer will receive
- 26 preferential treatment as a consequence of conducting business with the affiliates. A
- 27 utility may not promote or advertise its affiliate's relationship with the utility nor allow
- 28 the utility's logo or name to be used by the affiliate in all forms of media unless it is
- 29 accompanied by a clear written or audio disclaimer that states that the affiliate is not the
- 30 same company as the utility and is not regulated by the Commission."
- 31 **EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED:** This finding does not
- 32 impact the general ledger.
- 33 **EFFECT ON FILING IF FINDING IS ACCEPTED:** This audit does not have a filing.

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Cost Allocation

CONFIDENTIAL

CONFIDENTIAL
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Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 15
Page 1 of 1

(PPL)

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Q.

Please set up a meeting with the person responsible for answering Document Record Request #5, for next Tuesday if possible.

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A.

A meeting was conducted on January 13, 2006 to discuss the response to question #5. At the meeting, the Auditors requested the amounts FPL billed FPLES for 2004 related to the calls transferred to FPLES Connect Services. They also requested the April 2004 entry related to this expense.

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Attached is the entry for April 2004 that was billed by FPL to FPLES for the calls transferred to FPLES Connect Services. The April entry is for the billing related to March's call activity.

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As noted in the discussion on Jan. 13th, the billing is based on the number of calls transferred from FPL to FPLES multiplied by the transfer time associated with these calls. We discussed that FPLES uses [redacted] as the transfer time. If during the transfer process the FPLES Representative does not pick up the call within [redacted] then the call is routed back to the FPL Representative who provides the service connect confirmation number and completes the call. The billing is based on a more conservative [redacted] to ensure that all time and costs incurred by FPL are accounted for in the billing.

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Schedule B is an excerpt of the support document that is the basis of the entry. It shows that the number of calls transferred from FPL to FPLES for March 2004 was [redacted]. The total monthly calls are then distributed across the FPLES products. Schedule B shows the breakdown of the total March call volume across the various FPLES products.

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The product specific call count is multiplied by [redacted] to determine the workload associated with handling these calls. This workload amount is converted to non-exempt full time equivalents (FTE) using a formula provided by the FPL Care Center. This formula accounts for the workload associated with handling these calls over a one month period taking into account a queuing factor (system delay time) and a call handling factor of 29% that applies to all call types.

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Using the [redacted] line as an example on schedule C, [redacted] related calls (reference schedule B) result in a non-exempt FTE of [redacted]. The [redacted] non-exempt FTE is used to determine the Exempt FTE supervision based on a 1 to 16 span of control. The resulting Exempt FTE is [redacted]. The FTE amounts are then multiplied by one twelfth of the corresponding fully loaded rates provided in the analysis submitted in response to question #5.

43-1
P1

April Entry 2004 1

REPORT: OX43-001-040428

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 002

2
3

COMPANY : 01

LEDGER
DATE JVI PAGE SAC STATUS DATE POSTED CYC ACCRUAL REVERSE START DATE STOP DATE FREQUENCY SCHEDULED INFORMATION
200404 31 0068 65000 COMPLETED YES (NOT SCHEDULED)

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APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION
DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON
2004-04-28 15.52 MERCEDES-LEON 0009 0046

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REMARKS: TO RECORD FOR SYSTEM CHARGES FOR MARCH 2004

ACCOUNT-				PAY		BUCS TRANSLATION														
SEL	D/C	NO	ER	CMF	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL	ACCT	NO	ER	LOC	PL	ACCT	EAC	PERCENT	TYPE
***>	D	02830	099	000	3400	0078	4.00	790		SYSTEM CHGS CHECK PROCESS	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	C	04475	092	000	0000	0042	4.00	790		SYSTEM CHGS CHECK PROCESS	903.000	00000	000	0042	000.0000	***	100.00		OPER	
***>	D	03120	099	000	0000	0013	39.00	790		SYSTEM CHGS CHECK PROCESS	146.906	00000	000	0013	000.0000	***	100.00		NOOP	
***>	C	04475	092	000	0000	0042	7.00	790		SYSTEM CHGS CHECK PROCESS	903.000	00000	000	0042	000.0000	***	100.00		OPER	
***>	C	01413	090	000	0500	0044	32.00	790		SYSTEM CHGS CHECK PROCESS	921.100	00000	000	0044	000.0000	***	100.00		OPER	
***>	D	03499	099	000	0000	0999	172.00	790		SYSTEM CHGS CHECK PROCESS	146.610	00000	000	0999	000.0000	***	100.00		NOOP	
***>	C	04475	092	000	0000	0042	40.00	790		SYSTEM CHGS CHECK PROCESS	903.000	00000	000	0042	000.0000	***	100.00		OPER	
***>	C	01413	090	000	0500	0044	132.00	630		SYSTEM CHGS CHECK PROCESS	921.100	00000	000	0044	000.0000	***	100.00		OPER	
***>	D	00078	099	000	3400	0078	991.00	794		CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	00070	094	000	3400	0078	1,483.00	794		CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	01070	099	000	3400	0078	622.00	794		CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	00074	099	000	3400	0078	269.00	794		CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	00076	099	000	3400	0078	651.00	794		CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	01060	099	000	3400	0078	305.00	794		CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	C	04401	092	000	0000	0326	143.00	803		CARE CENTER CHARGES	903.150	00000	000	0326	000.0000	***	100.00		OPER	
***>	C	04401	092	000	0000	0326	2,257.00	802		CARE CENTER CHARGES	903.150	00000	000	0326	000.0000	***	100.00		OPER	
***>	C	04401	092	000	0000	0326	407.00	811		CARE CENTER CHARGES	903.150	00000	000	0326	000.0000	***	100.00		OPER	
***>	C	03099	091	000	0000	0010	236.00	760		CARE CENTER CHARGES	926.122	00000	000	0010	000.0000	***	100.00		OPER	
***>	C	06295	092	000	3700	0010	2,178.00	876		CARE CENTER CHARGES	922.120	00000	000	0010	000.0000	***	100.00		OPER	
***>	D	06068	095	000	3400	0078		794		PAYMENT POWER	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	06072	095	000	3400	0078		794		PAYMENT POWER	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	06082	093	000	3400	0078		794		UTILITY GUARD	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	D	06065	093	000	3400	0078		794		SYSTEM CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	
***>	C	01012	090	000	0300	0042	3,861.45	790		SYSTEM CHARGES	903.000	00000	000	0042	000.0000	***	94.00		OPER	
***>	C	04475	092	000	0000	0042	2,158.65	630		SYSTEM CHARGES	903.300	00000	000	0042	000.0000	***	6.00		OPER	
***>	D	01055	099	000	3400	0078	269.20	794		SYSTEM CHARGES	903.000	00000	000	0042	000.0000	***	100.00		OPER	
***>	D	01055	099	000	3400	0078		794		SYSTEM CHARGES	146.906	00000	000	0078	000.0000	***	100.00		NOOP	

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acts Rec FPLS Value Added Products

Sec. Telephone Exp

Person's Welfare FPL Group
Person's Welfare Transfer

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AB C D E F G

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L M N O P Q R S T U

43-1 R

NO

CS
Allocations

REPORT: 0X43-001-010428

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 003

SEL D/C NO	ER	CHP SEC/U LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL ACCT NO	ER	LOC	PL	ACCT	EAC	PERCENT	TYPE
------------	----	---------------	--------	-----	-----	-------------	------------	----	-----	----	------	-----	---------	------

NOTE: THIS IS A PSEUDO TRANSLATION

BUCS TRANSLATION

BATCH TOTAL: 11,456.10 TOTAL ENTRIES: 26

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43-1B

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2004 FPLES Charge Back Summary - Product Development and Management (PMD) Locn 0078

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Care Center Planover Charge Back

Product Line	2004	FPL CC N-Exempt FTE	FPL CC Exempt FTE	Work Order Charged	FPL N-Exempt Expense	FPL Exempt Expense	Total
	Jan	0.24	0.02	0070-99-000-340-078	\$ 1,028	\$ 115	1,143
	Feb	0.28	0.02	0070-99-000-340-078	\$ 1,119	\$ 128	1,247
	Mar	0.32	0.02	0070-99-000-340-078	\$ 1,333	\$ 150	1,483
	Apr			0070-99-000-340-078	\$ -	\$ -	
	May			0070-99-000-340-078	\$ -	\$ -	
	Jun			0070-99-000-340-078	\$ -	\$ -	
	Jul			0070-99-000-340-078	\$ -	\$ -	
	Aug			0070-99-000-340-078	\$ -	\$ -	
	Sep			0070-99-000-340-078	\$ -	\$ -	
	Oct			0070-99-000-340-078	\$ -	\$ -	
	Nov			0070-99-000-340-078	\$ -	\$ -	
	Dec			0070-99-000-340-078	\$ -	\$ -	
					\$ 3,480	\$ 391	
	Jan		0.00	0069-99-000-340-078	\$ -	\$ -	
	Feb		0.00	0069-99-000-340-078	\$ -	\$ -	
	Mar		0.00	0069-99-000-340-078	\$ -	\$ -	
	Apr			0069-99-000-340-078	\$ -	\$ -	
	May			0069-99-000-340-078	\$ -	\$ -	
	Jun			0069-99-000-340-078	\$ -	\$ -	
	Jul			0069-99-000-340-078	\$ -	\$ -	
	Aug			0069-99-000-340-078	\$ -	\$ -	
	Sep			0069-99-000-340-078	\$ -	\$ -	
	Oct			0069-99-000-340-078	\$ -	\$ -	
	Nov			0069-99-000-340-078	\$ -	\$ -	
	Dec			0069-99-000-340-078	\$ -	\$ -	
					\$ -	\$ -	
	Jan	0.32	0.02	0075-99-000-340-078	\$ 1,362	\$ 153	1,515
	Feb	0.34	0.02	0075-99-000-340-078	\$ 1,445	\$ 162	1,607
	Mar	0.42	0.03	0075-99-000-340-078	\$ 1,790	\$ 201	1,991
	Apr			0075-99-000-340-078	\$ -	\$ -	
	May			0075-99-000-340-078	\$ -	\$ -	
	Jun			0075-99-000-340-078	\$ -	\$ -	
	Jul			0075-99-000-340-078	\$ -	\$ -	
	Aug			0075-99-000-340-078	\$ -	\$ -	
	Sep			0075-99-000-340-078	\$ -	\$ -	
	Oct			0075-99-000-340-078	\$ -	\$ -	
	Nov			0075-99-000-340-078	\$ -	\$ -	
	Dec			0075-99-000-340-078	\$ -	\$ -	
					\$ 4,597	\$ 516	
	Jan	0.03	0.00	0074-99-000-340-078	\$ 124	\$ 14	138
	Feb	0.03	0.00	0074-99-000-340-078	\$ 133	\$ 15	148
	Mar	0.04	0.00	0074-99-000-340-078	\$ 152	\$ 17	169
	Apr			0074-99-000-340-078	\$ -	\$ -	
	May			0074-99-000-340-078	\$ -	\$ -	
	Jun			0074-99-000-340-078	\$ -	\$ -	
	Jul			0074-99-000-340-078	\$ -	\$ -	
	Aug			0074-99-000-340-078	\$ -	\$ -	
	Sep			0074-99-000-340-078	\$ -	\$ -	
	Oct			0074-99-000-340-078	\$ -	\$ -	
	Nov			0074-99-000-340-078	\$ -	\$ -	
	Dec			0074-99-000-340-078	\$ -	\$ -	
					\$ 409	\$ 46	
	Jan	0.12	0.01	0076-99-000-340-078	\$ 497	\$ 56	553
	Feb	0.11	0.01	0076-99-000-340-078	\$ 474	\$ 53	527
	Mar	0.14	0.01	0076-99-000-340-078	\$ 585	\$ 68	653
	Apr			0076-99-000-340-078	\$ -	\$ -	
	May			0076-99-000-340-078	\$ -	\$ -	
	Jun			0076-99-000-340-078	\$ -	\$ -	
	Jul			0076-99-000-340-078	\$ -	\$ -	
	Aug			0076-99-000-340-078	\$ -	\$ -	
	Sep			0076-99-000-340-078	\$ -	\$ -	
	Oct			0076-99-000-340-078	\$ -	\$ -	
	Nov			0076-99-000-340-078	\$ -	\$ -	
	Dec			0076-99-000-340-078	\$ -	\$ -	
					\$ 1,556	\$ 173	
Chase Merchant Services	Jan		0.00	0079-99-000-340-078	\$ -	\$ -	
	Feb		0.00	0079-99-000-340-078	\$ -	\$ -	

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Index
to be calculated using the same method

Confidential

*Cost
Allocations*

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Mar		0.00	0079-99-000-340-078	\$	-	\$	-
Apr			0079-99-000-340-078	\$	-	\$	-
May			0079-99-000-340-078	\$	-	\$	-
Jun			0079-99-000-340-078	\$	-	\$	-
Jul			0079-99-000-340-078	\$	-	\$	-
Aug			0079-99-000-340-078	\$	-	\$	-
Sep			0079-99-000-340-078	\$	-	\$	-
Oct			0079-99-000-340-078	\$	-	\$	-
Nov			0079-99-000-340-078	\$	-	\$	-
Dec			0079-99-000-340-078	\$	-	\$	-
1070-99-000-340-078				\$	444	\$	50
Jan	0.11	0.01	1070-99-000-340-078	\$	437	\$	49
Feb	0.10	0.01	1070-99-000-340-078	\$	559	\$	63
Mar	0.13	0.01	1070-99-000-340-078	\$	-	\$	-
Apr			1070-99-000-340-078	\$	-	\$	-
May			1070-99-000-340-078	\$	-	\$	-
Jun			1070-99-000-340-078	\$	-	\$	-
Jul			1070-99-000-340-078	\$	-	\$	-
Aug			1070-99-000-340-078	\$	-	\$	-
Sep			1070-99-000-340-078	\$	-	\$	-
Oct			1070-99-000-340-078	\$	-	\$	-
Nov			1070-99-000-340-078	\$	-	\$	-
Dec			1070-99-000-340-078	\$	1,440	\$	162
1060-99-000-340-078				\$	216	\$	24
Jan	0.05	0.00	1060-99-000-340-078	\$	227	\$	25
Feb	0.05	0.00	1060-99-000-340-078	\$	274	\$	31
Mar	0.06	0.00	1060-99-000-340-078	\$	-	\$	-
Apr		0.00	1060-99-000-340-078	\$	-	\$	-
May		0.00	1060-99-000-340-078	\$	-	\$	-
Jun		0.00	1060-99-000-340-078	\$	-	\$	-
Jul		0.00	1060-99-000-340-078	\$	-	\$	-
Aug		0.00	1060-99-000-340-078	\$	-	\$	-
Sep		0.00	1060-99-000-340-078	\$	-	\$	-
Oct		0.00	1060-99-000-340-078	\$	-	\$	-
Nov			1060-99-000-340-078	\$	-	\$	-
Dec			1060-99-000-340-078	\$	717	\$	81
Grand Total				\$	12,169	\$	1,370

50 = 494.00 (p2)
49 = 496.00 (p2)
63 = 622.00 (p2)
24 = 240 (p2)
25 = 252 (p2)
31 = 305 (p2)

\$13,569

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Confidential

45-1 Pg

Cost Allocation

SERVICE ORDERS - 2000

SOUTHERN SERVICE ORDERS		PER EMPLOYEE				
DIRECT COSTS		EAC	CUST SVCS BUDGET	T & I	A & G	TOTAL
SERVICE ORDER PAYROLL	\$ 1,428,366	802	\$ 21,935			\$ 21,935
TAXES & INSURANCE	8.64% \$ 123,198			\$ 1,895		\$ 1,895
PAYROLL & FRINGE BENEFITS	\$ 1,549,562					
CONTRACTOR PAYMENTS	\$ -					
NON-PAYROLL	\$ 10,919	790	\$ 168			\$ 168
TOTAL DIRECT COSTS	\$ 1,560,481		\$ 22,103	\$ 1,895	\$ -	\$ 23,998
INDIRECT COSTS						
*MANAGER	2.96% \$ 42,170	803	\$ 437	\$ 41	\$ 170	\$ 648
*OPERATIONS SUPERVISOR	6.62% \$ 94,483	803	\$ 945	\$ 93	\$ 415	\$ 1,453
***ADMINISTRATIVE & GENERAL PAYROLL	14.08% \$ 200,831				\$ 3,088	\$ 3,088
**TAXES & INSURANCE	8.64% \$ 17,348			\$ 267		\$ 267
***ADMINISTRATIVE & GENERAL EXPENSES	28.66% \$ 380,288				\$ 5,848	\$ 5,848
TOTAL INDIRECT COSTS	\$ 735,119		\$ 1,382	\$ 401	\$ 9,522	\$ 11,305
TOTAL COSTS	\$ 2,295,599		\$ 23,486	\$ 2,295	\$ 9,522	\$ 35,303
# OF CALLS	1,032,703					
COST PER CALL-DIRECT	\$ 1.5111					
COST PER CALL-INDIRECT	\$ 0.7118					
TOTAL COST PER CALL	\$ 2.2229					
AVERAGE LENGTH OF CALL	290 SECONDS					
COST PER SECOND-SERVICE ORDERS	\$ 0.0077					
COST PER SECOND-INFRASTRUCTURE	\$ 0.0032					
TOTAL COST PER SECOND	\$ 0.0109					
TOTAL COST PER MINUTE	\$ 0.6529					
# OF FTES - SOUTHERN SERVICE ORDERS	65					
FTE COST - DIRECT	\$ 23,998					
FTE COST - INDIRECT	\$ 11,305					
FTE COST - SERVICE ORDERS	\$ 35,303					
FTE - TELECOMMUNICATIONS EXPENSE	\$ 3,958	811	\$ 3,958			\$ 3,958
FTE COST - INFRASTRUCTURE	\$ 11,477				\$ 11,477	\$ 11,477
TOTAL FTE COST	\$ 50,738		\$ 3,958	\$ -	\$ 11,477	\$ 15,435
*APPLIED TO PAYROLL		RECAP				
**APPLIED TO A & G PAYROLL						
***APPLIED TO PAYROLL & CONTRACTOR						
43%	802	\$ 21,935	\$ -	\$ -	\$ -	\$ 21,935
3%	803	\$ 1,382	\$ -	\$ -	\$ -	\$ 1,382
0%	790	\$ 168	\$ -	\$ -	\$ -	\$ 168
8%	811	\$ 3,958	\$ -	\$ -	\$ -	\$ 3,958
54% SUBTOTAL		\$ 27,442	\$ -	\$ -	\$ -	\$ 27,442
5% T & I		\$ -	\$ 2,295	\$ -	\$ -	\$ 2,295
41% A & G		\$ -	\$ -	\$ 20,999	\$ -	\$ 20,999
100%		\$ 27,442	\$ 2,295	\$ 20,999	\$ -	\$ 50,736

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wp 43-1P2

A

43-1 P2

Cost Allocations

SERVICE ORDERS - 2000

FULLY LOADED SUPERVISOR
(LEVEL 3) FOR SOUTHERN
CARE CENTER SERVICE
ORDERS.

		EAC	CUST SVCS BUDGET	T & I	A & G	TOTAL
DIRECT COSTS						
LEVEL 3 MID RANGE	\$ 50,960	803	\$ 50,960			\$ 50,960
TAXES & INSURANCE	8.64% \$ 4,401			\$ 4,401		\$ 4,401
NON PAYROLL	\$ 3,000	790	\$ 3,000			\$ 3,000
TOTAL DIRECT COSTS	\$ 58,361		\$ 53,960	\$ 4,401	\$ -	\$ 58,361
INDIRECT COSTS						
*MANAGER	2.96% \$ 1,507	803	\$ 1,016	\$ 95	\$ 396	\$ 1,507
*OPERATION SUPERVISOR	6.62% \$ 3,376	803	\$ 2,196	\$ 216	\$ 963	\$ 3,376
*ADMINISTRATIVE & GENERAL PAYROLL	14.08% \$ 7,175				\$ 7,175	\$ 7,175
*ADMINISTRATIVE & GENERAL EXPENSES	26.66% \$ 13,587				\$ 13,587	\$ 13,587
**TAXES & INSURANCE	8.64% \$ 620			\$ 620		\$ 620
CALL CENTER RE-ENGINEERING	\$ 2,165				\$ 2,165	\$ 2,165
BUILDING COSTS						
140 SQ FT @ \$ 16.68	\$ 2,335				\$ 2,335	\$ 2,335
OFFICE & WORK STATION	\$ 2,038				\$ 2,038	\$ 2,038
TOTAL INDIRECT COSTS	\$ 32,802		\$ 3,211	\$ 931	\$ 28,659	\$ 32,802
TOTAL COSTS	\$ 91,163		\$ 57,171	\$ 5,333	\$ 28,659	\$ 91,163
RECAP						
*APPLIED TO LEVEL 3 MIDRANGE	59%	803	\$ 54,171	\$ -	\$ -	\$ 54,171
**APPLIED TO A & G PAYROLL	3%	790	\$ 3,000	\$ -	\$ -	\$ 3,000
	63%		\$ 57,171	\$ -	\$ -	\$ 57,171
	6%	T & I	\$ -	\$ 5,333	\$ -	\$ 5,333
	31%	A & G	\$ -	\$ -	\$ 28,659	\$ 28,659
	100%	TOTAL	\$ 57,171	\$ 5,333	\$ 28,659	\$ 91,163

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*(B) on wp. 43-1
P5*

COMPANY : 01

LEDGER	DATE	JVI	PAGE	SRC	STATUS	POSTED	DATE	ACCRUAL	REVERSE	SCHEDULED INFORMATION
						DATE	CYC	YES	YES	(NOT SCHEDULED)
	200403	31	0074	65000	COMPLETED					

APPROVAL INFORMATION	ENTERED/LAST CHANGED INFORMATION	EXCEPTION APPROVAL INFORMATION
DATE	DATE	DATE
TIME PERSON	TIME PERSON	TIME PERSON
	2004-03-31 15.36 MERCEDES LEON	
		0009 0046

REMARKS: TO RECORD FOR SYSTEM CHARGES FOR JANUARY 2004

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NOTE: THIS IS A PSEUDO TRANSLATION

SEL D/C	WO	ER	CMF	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL ACCT	WO	ER	LOC	PL	ACCT	EAC	PERCENT	TYPE
***>	D	02830	099	000	3400	0078	2.00	790	SYSTEM CHGS CHECK PROCESS	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	C	04475	092	000	0000	0042	2.00	790	SYSTEM CHGS CHECK PROCESS	903.000	00000	000	0042	000.0000	***	100.00	OPER	
***>	D	03120	099	000	0000	0013	28.00	790	SYSTEM CHGS CHECK PROCESS	146.906	00000	000	0013	000.0000	***	100.00	NOOP	
***>	C	04475	092	000	0000	0042	5.00	790	SYSTEM CHGS CHECK PROCESS	903.000	00000	000	0042	000.0000	***	100.00	OPER	
***>	C	01413	090	000	0500	0044	237.00	790	SYSTEM CHGS CHECK PROCESS	921.100	00000	000	0044	000.0000	***	100.00	OPER	
***>	D	03499	099	000	0000	0999	113.00	790	SYSTEM CHGS CHECK PROCESS	146.610	00000	000	0999	000.0000	***	100.00	NOOP	
***>	C	04475	092	000	0000	0042	30.00	790	SYSTEM CHGS CHECK PROCESS	903.000	00000	000	0042	000.0000	***	100.00	OPER	
***>	C	01413	090	000	0500	0044	83.00	630	SYSTEM CHGS CHECK PROCESS	921.100	00000	000	0044	000.0000	***	100.00	OPER	
***>	D	00075	099	000	3400	0078	1,515.00	794	CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	00070	099	000	3400	0078	1,143.00	794	CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	01070	099	000	3400	0078	494.00	794	CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	00074	099	000	3400	0078	138.00	794	CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	00076	099	000	3400	0078	553.00	794	CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	01060	099	000	3400	0078	240.00	794	CARE CENTER CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	C	04401	092	000	0000	0326	112.00	803	CARE CENTER CHARGES	903.150	00000	000	0326	000.0000	***	100.00	OPER	
***>	C	04401	092	000	0000	0326	1,765.00	802	CARE CENTER CHARGES	903.150	00000	000	0326	000.0000	***	100.00	OPER	
***>	C	04401	092	000	0000	0326	318.00	811	CARE CENTER CHARGES	903.150	00000	000	0326	000.0000	***	100.00	OPER	
***>	C	03099	091	000	0000	0010	185.00	760	CARE CENTER CHARGES	926.122	00000	000	0010	000.0000	***	100.00	OPER	
***>	C	00295	092	000	3700	0010	1,703.00	876	CARE CENTER CHARGES	922.129	00000	000	0010	000.0000	***	100.00	OPER	
***>	D	00068	099	000	3400	0078	794	794	PAYMENT POWER	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	00072	099	000	3400	0078	794	794	PAYMENT POWER	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	00082	099	000	3400	0078	794	794	UTILITY GUARD	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	D	00065	099	000	3400	0078	794	794	SYSTEM CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	
***>	C	01012	090	000	0300	0042	3,375.69	790	SYSTEM CHARGES	903.000	00000	000	0042	000.0000	***	94.00	OPER	
***>	C	04475	092	000	0000	0042	1,886.97	630	SYSTEM CHARGES	903.300	00000	000	0042	000.0000	***	6.00	OPER	
***>	D	01055	099	000	3400	0078	269.21	794	SYSTEM CHARGES	146.906	00000	000	0078	000.0000	***	100.00	NOOP	

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Operations

43-1
pa

REPORT: 0X43-001-040331

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 003

SEL D/C NO ER --ACCOUNT--
CMP SEC/U LOC

AMOUNT EAC PAY
LOC DESCRIPTION

NOTE: THIS IS A PSEUDO TRANSLATION
BUCS. TRANSLATION
GL ACCT NO ER LOC PL ACCT EAC PERCENT TYPE

BATCH TOTAL: 9,488.66 TOTAL ENTRIES: 26

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Florida Power

43-1
P. 10

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 002

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2

LE. NR DATE JVI PAGE# SRC STATUS DATE POSTED CYC ACCRUAL REVERSE SCHEDULED INFORMATION (NOT SCHEDULED)

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APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION

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REMARKS: TO RECORD FOR SYSTEM CHARGES FOR FEBRUARY 2004

AB C D E F G H I J K L M N O P Q R S T

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Table with columns: SEL D/C, W/O, ER, CMP, SEC/U, LOC, AMOUNT, EAC, LOC, DESCRIPTION, GL ACCT NO, ER, LOC, PL, ACCT, EAC, PERCENT, TYPE. Includes handwritten annotations and a 'PAY' section.

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Florida Power & Light

43-1

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REPORT: 0X43-001-040331

FE

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 003

-----NOTE: THIS IS A PSEUDO TRANSLATION-----
-----BUCS TRANSLATION-----
GL ACCT NO ER LOC FL ACCT EAC PERCENT TYPE

SEL D/C NO	ER	ACCOUNT- CMP SEC/U LOC	AMOUNT	EAC	PAY LOC	DESCRIPTION					
BATCH TOTAL:			10,257.78			TOTAL ENTRIES:	26				

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43-1
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SERVICE ORDERS - 2000

Southern
Care Center

5/1

1 *PM*

2 FULLY LOADED SUPERVISOR
3 (LEVEL 3) FOR SOUTHERN
4 CARE CENTER SERVICE
5 ORDERS.

			EAC	CUST SVCS BUDGET	T & I	A & G	TOTAL	
8	DIRECT COSTS							
9	LEVEL 3 MID RANGE	\$ 50,960	803	\$ 50,960			\$ 50,960	
10	TAXES & INSURANCE	8.64% \$ 4,401			\$ 4,401		\$ 4,401	
11	NON PAYROLL	\$ 3,000	790	\$ 3,000			\$ 3,000	
12	TOTAL DIRECT COSTS	\$ 58,361		\$ 53,960	\$ 4,401	\$ -	\$ 58,361	
13	INDIRECT COSTS							
14	MANAGER	2.96% \$ 1,507	803	\$ 1,016	\$ 95	\$ 396	\$ 1,507	
15	OPERATION SUPERVISOR	6.62% \$ 3,376	803	\$ 2,196	\$ 216	\$ 963	\$ 3,376	
16	ADMINISTRATIVE & GENERAL PAYROLL	14.08% \$ 7,175				\$ 7,175	\$ 7,175	
18	ADMINISTRATIVE & GENERAL EXPENSES	26.66% \$ 13,587				\$ 13,587	\$ 13,587	
19	TAXES & INSURANCE	8.64% \$ 620			\$ 620		\$ 620	
21	CALL CENTER RE-ENGINEERING	\$ 2,165				\$ 2,165	\$ 2,165	
22	BUILDING COSTS					\$ 2,335	\$ 2,335	
23	140 SQ FT @ \$ 16.68	\$ 2,335				\$ 2,038	\$ 2,038	
24	OFFICE & WORK STATION	\$ 2,038				\$ 2,038	\$ 2,038	
25	TOTAL INDIRECT COSTS	\$ 32,802		\$ 3,211	\$ 931	\$ 28,659	\$ 32,802	
26	TOTAL COSTS	\$ 91,163		\$ 57,171	\$ 5,333	\$ 28,659	\$ 91,163	
27	*APPLIED TO LEVEL 3 MIDRANGE		RECAP					
28	*APPLIED TO A & G PAYROLL		59%	803	\$ 54,171	\$ -	\$ 54,171	
29			3%	790	\$ 3,000	\$ -	\$ 3,000	
30								
31			63%	SUBTOTAL	\$ 57,171	\$ -	\$ 57,171	
32			6%	T & I	\$ -	\$ 5,333	\$ 5,333	
33			31%	A & G	\$ -	\$ 28,659	\$ 28,659	
34			100%	TOTAL	\$ 57,171	\$ 5,333	\$ 28,659	\$ 91,163

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43-1P5

43-2

Cost Allocation

5/1

SERVICE ORDERS - 2000

COMPOSITE PAYROLL OVERHEAD RATE FOR OPERATIONS SUPERVISOR

COST PER EMPLOYEE

		AMOUNT TO ALLOCATE \$1,453.01 (94483/65)				
		% OF TOTAL	EAC	CUST SVCS BUDGET	T&I	A&G
LEVEL 5 MID RANGE	\$ 69,000					
W/O 8127 PAYROLL	\$ 1,426,366					
TEAM SUPERVISOR PAYROLL	\$ 175,000	\$1,601,366 = 4.31%	65.05%	803	\$ 945.16	
*ADMINISTRATIVE & GENERAL PAYROLL		14.08% (P1)	0.61%			\$ 133.08
TOTAL PAYROLL		4.92%				
**TAXES & INSURANCE		8.64%	0.42%		\$ 93.13	
*ADMINISTRATIVE & GENERAL EXPENSES		26.66% (P2)	1.15%	17.34%		\$ 251.99
CALL CENTER RE-ENGINEERING	\$ 2,165					
TOTAL PAYROLL	\$ 1,601,366	0.14% (P3)	2.04%			\$ 29.66
TOTAL OPERATION SUPERVISOR		6.62% (P4)	100.00%		\$ 945.16	\$ 93.13
*APPLIED TO 4.31%						\$ 414.73
**APPLIED TO 4.92%						\$1,453.01

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Ⓐ $\frac{69,000}{1,601,366} = 4.31\%$ Level 5 Mid range total team superv. PIR

Ⓑ $\frac{2,165}{1,601,366} = .14\%$ call center eng total payroll

43-2

P2

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Debra

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SOUTHERN SERVICE ORDERS		PER EMPLOYEE				
DIRECT COSTS		EAC	CUST SVCS BUDGET	T & I	A & G	TOTAL
SERVICE ORDER PAYROLL	\$ 1,426,365	802	\$ 21,935			\$ 21,935
TAXES & INSURANCE	8.64% \$ 123,199			\$ 1,895		\$ 1,895
PAYROLL & FRINGE BENEFITS	\$ 1,548,562					
CONTRACTOR PAYMENTS	\$ -					
NON-PAYROLL	\$ 10,919	790	\$ 168			\$ 168
TOTAL DIRECT COSTS	\$ 1,560,481		\$ 22,103	\$ 1,895	\$ -	\$ 23,998
INDIRECT COSTS						
MANAGER	2.96% \$ 42,170	803	\$ 497	\$ 41	\$ 170	\$ 648
OPERATIONS SUPERVISOR	6.82% \$ 94,483	803	\$ 945	\$ 93	\$ 415	\$ 1,453
ADMINISTRATIVE & GENERAL PAYROLL	14.08% \$ 200,831				\$ 3,088	\$ 3,088
TAXES & INSURANCE	8.64% \$ 17,348			\$ 267		\$ 267
ADMINISTRATIVE & GENERAL EXPENSES	26.66% \$ 380,285				\$ 5,848	\$ 5,848
TOTAL INDIRECT COSTS	\$ 735,119		\$ 1,382	\$ 401	\$ 9,522	\$ 11,305
TOTAL COSTS	\$ 2,295,599		\$ 23,488	\$ 2,295	\$ 9,522	\$ 35,303
# OF CALLS	1,032,703					
COST PER CALL-DIRECT	\$ 1.5111					
COST PER CALL-INDIRECT	\$ 0.7118					
TOTAL COST PER CALL	\$ 2.2229					
AVERAGE LENGTH OF CALL Southern (Miami)	290 SECONDS					
COST PER SECOND-SERVICE ORDERS	\$ 0.0077					
COST PER SECOND-INFRASTRUCTURE	\$ 0.0032					
TOTAL COST PER SECOND	\$ 0.0109					
TOTAL COST PER MINUTE	\$ 0.6529					
# OF FTES - SOUTHERN SERVICE ORDERS	65					
FTE COST - DIRECT	\$ 23,998					
FTE COST - INDIRECT	\$ 11,305					
FTE COST - SERVICE ORDERS	\$ 35,303					
FTE - TELECOMMUNICATIONS EXPENSE	\$ 3,958	811	\$ 3,958			\$ 3,958
FTE COST - INFRASTRUCTURE	\$ 11,477			\$ 11,477		\$ 11,477
TOTAL FTE COST	\$ 50,736		\$ 3,958	\$ -	\$ 11,477	\$ 15,435
APPLIED TO PAYROLL		RECAP				
APPLIED TO A & G PAYROLL						
APPLIED TO PAYROLL & CONTRACTOR	43%	802	\$ 21,935	\$ -	\$ -	\$ 21,935
	3%	803	\$ 1,382	\$ -	\$ -	\$ 1,382
	0%	790	\$ 168	\$ -	\$ -	\$ 168
	8%	811	\$ 3,958	\$ -	\$ -	\$ 3,958
	54% SUBTOTAL		\$ 27,442	\$ -	\$ -	\$ 27,442
	5%	T & I	\$ -	\$ 2,295	\$ -	\$ 2,295
	41%	A & G	\$ -	\$ -	\$ 20,999	\$ 20,999
	100%		\$ 27,442	\$ 2,295	\$ 20,999	\$ 50,736

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2.2229 = .0077
2.90

43-1P5

43-2

SERVICE ORDERS - 2000

5/1

1999 Actuals
Service Connect Related: ER 90 WO 8127
PREPARED BY KEN GETCHELL

EAC	Miami	WPB	Hours - Miami	Hours - WPB
302 - Charge In NON BARG/REG PAY	\$ 12,703.54		1,272.90	
305 - Charge In NON BARG/OT PAY	\$ 1,446.98		144.99	
402 - Charge Out NON BARG FIXD/REG PAY	\$ (12,521.78)			
403 - Charge Out EXEMPT/REG PAY	\$ (1,074.59)			
615 - PAYROLL REGULAR-ADJ	\$ (37.75)			
620 - MEALS - OVERTIME	\$ 1,903.00	\$ 44.00		
624 - EMPLOYEE RELATIONS	\$ 1,178.09	\$ 483.96		
625 - EXP. ACCTS. & TRAVEL	\$ 2,281.58	\$ 24.73		
628 - OFFICE EQUIP-MAINT	\$ 576.00			
629 - OFFICE SUPPLIES	\$ 3,624.22	\$ 1,336.61		
646 - VEHICLE-OCCASNAL USE	\$ 495.66	\$ 591.84		
648 - VEHICLE - CONTRACT	\$ 78.74	\$ 42.16		
662 - CONTRACTOR	\$	\$ 36.00		
668 - EDUCATION AND TRAINING	\$ 480.00			
692 - PROFESSIONAL SERVICES	\$ 495,188.87			
750 - INSURANCE-LIABILITY	\$ 17.50			
802 - RG PAY-NON BARG FIXD	\$ 1,352,759.44	\$ 561,917.43	130645.8	59,922.50
803 - REG PAY-EXEMPT FIXED	\$ 4,590.00		240	
805 - OT PAY-NON BARG FIX	\$ 44,020.30	\$ 7,536.46	2942	536.30
806 - OT PAY-EXEMPT FIXED	\$ 153.00		8	
810 - LONG DIST. TEL SERV.				
811 - LOCAL TEL. SERVICE				
813 - TELECOM EQUIP/MAINT				
814 - CELLULAR MON TEL EXP				
820 - INCENTIVE PAYMENTS	\$ 550.00	\$ 500.00		
821 - PAYROLL-OTHER EARNNGS	\$ 15,829.73	\$ 5,724.94		
822 - PAYROLL - LUMP SUM INC	\$ 6,044.00			
901 - BUSINESS MEALS	\$ 1,969.58			
902 - HOTEL / LODGING	\$ 237.60			
	\$ 1,932,473.71	Total Hours	135,253.69	60,458.80
		FTE's	65	29

Update	Miami	WPB
Payroll	1,125,368	575,723
Contractor	15	38
Equipax	495,439	
Non-Payroll	49,319	2,473
Total O&M	482,474	578,238

P3

1932473
536.30
2942

Total FTE's 500
Includes FT, PT, FPL Temps and OT 1999 TYD Average
Total Telecom \$ 2,128,427
Included in
Infrastucture Rate

P2 P6

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SERVICE ORDERS - 2000

5/1

ALLOCATE MANAGER/STAFF COST TO SERVICE ORDERS

ANNUAL MID-RANGE

COST PER EMPLOYEE

MANAGER - EXEMPT LEVEL 10	\$ 90,500								
PRODUCTION ANALYST - EXEMPT LEVEL 4	\$ 53,500								
SECRETARY - NON EXEMPT LEVEL 5	\$ 32,760								
TOTAL MANAGER/STAFF PAYROLL	\$ 176,760								
TOTAL DEPARTMENT PAYROLL LESS MANAGER/STAFF PAYROLL	\$8,869,814	= (A) 1.99%	67.41%	803	\$ 437.13				
*ADMINISTRATIVE & GENERAL PAYROLL	14.08%	0.17%	5.82%					\$ 37.76	
TAXES & INSURANCE	8.64%	0.19%	6.32%					\$ 41.02	
*ADMINISTRATIVE & GENERAL EXPENSES	26.66%	0.53%	17.97%					\$ 116.55	
**CALL CENTER RE-ENGINEERING	\$ 6,496								
TOTAL DEPARTMENT PAYROLL LESS MANAGER/STAFF PAYROLL	\$8,869,814	0.07%	2.48%					\$ 16.06	
TOTAL MANAGER/STAFF RATE		(P2) 2.96%	100.00%		\$ 437.13	\$ 41.02	\$ 170.36		
*APPLIED TO 1.99% - MANAGER & STAFF PAYROLL RATE								\$ 648.52	
** EMPLOYEES @ \$2,165 PER EMPLOYEE									

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$\frac{1.99}{2.96} = 67.41\%$

(A) $\frac{176,760}{8,869,814} = 1.99\%$

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SERVICE ORDERS - 2000

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INFRASTRUCTURE

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COST PER FTE DETERMINED BY ()	TOTAL COST	COST PER SECOND	COST PER MINUTE	COST PER FTE
TELECOMMUNICATIONS EXPENSES (B) (P ₂)	\$ 2,128,427	\$ 0.0008	\$ 0.0488	\$ 3,956.18
TELEPHONE EQUIPMENT (B) (P ₃)	\$ 1,610,739	\$ 0.0006	\$ 0.0370	\$ 2,993.94
BUILDING COST (A) (P ₄)	\$ 107,125	\$ 0.0004	\$ 0.0215	\$ 1,647.42
CIS 11 (B)	\$ 1,485,349	\$ 0.0006	\$ 0.0341	\$ 2,760.87
CALL CENTER RE-ENGINEERING (B) (P ₁₁)	\$ 1,164,866	\$ 0.0004	\$ 0.0267	\$ 2,165.18
OFFICE, CUBICLES, & WORK STATIONS (A) (P ₁₂)	\$ 124,151	\$ 0.0004	\$ 0.0249	\$ 1,909.26
		(P ₃) \$ 0.0032	\$ 0.1930	\$ 15,432.85
A SOUTHERN SERVICE ORDERS FTE -		65	employees	
B BOTH CARE CENTER FTE'S -		538	employees	

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Est
Allocation

SERVICE ORDERS - 2000

5/1

PER CARE CENTER PERFORMANCE - YEAR END 1999
PREPARED BY KEN GETCHELL

EAC	DESCRIPTION	AMOUNT
720	COMMUNICATIONS - PRINT	94,171
721	Comm - Print Media (Deleted)	\$ 464
810	LONG DISTANCE TEL SERV	\$ 1,093,982
811	LOCAL TELEPHONE SERVICE	\$ 766,455
812	LEASED PHONE LINES	\$ -
813	TELECOM EQUIP/MAINT	\$ 158,657
814	CELLULAR MON TEL EXP	\$ 14,698

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TOTAL

Ⓢ \$2,128,427

Ⓟ Ⓟ

* Included ECCR Telecom charges

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TOTAL CALLS HANDLED - SOUTHERN & CENTRAL - 1999 Ⓢ 10,804,026

COST PER CALL \$ 0.1970Ⓢ

AVERAGE LENGTH OF CALL 242 SECONDS \$ 0.0008Ⓢ

$$\frac{\text{Ⓢ } 2,128,427}{\text{Ⓢ } 10,804,026} = .1970\text{Ⓢ}$$

total calls both centers in 1999

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Cost Allocation

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SERVICE ORDERS - 2000

TELEPHONE EQUIPMENT

LFO

AS OF 12/99 - CPR LOCATION 6081000221
LFO ACCOUNT 397.3

GROSS PLANT	LESS: RESERVE	NET PLANT
\$ 6,432,581	\$ (1,164,339)	\$ 5,268,242
	DEPRECIATION	\$ 612,049
	PROPERTY INSURANCE	
.2328 PER \$1000 X	\$ 6,432,581	\$ 1,498
	REAL PROPERTY TAXES	
1.23 % X	\$ 6,432,581	\$ 79,121
	RETURN ON INVESTMENT	
12.04% X	\$ 5,268,242	\$ 634,296
	ANNUAL COST - LFO	\$ 1,326,963

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CSE

AS OF 12/99 - CPR LOCATION 6042804380

GROSS PLANT	LESS: RESERVE	NET PLANT
\$ 2,846,798	\$ (2,027,649)	\$ 819,149
	DEPRECIATION	\$ 149,472
	PROPERTY INSURANCE	
.2328 PER \$1000 X	\$ 2,846,798	\$ 663
	REAL PROPERTY TAXES	
1.23 % X	\$ 2,846,798	\$ 35,016
	RETURN ON INVESTMENT	
12.04% X	\$ 819,149	\$ 98,626
	ANNUAL COST - CSE	\$ 283,776

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TOTAL TELEPHONE EQUIPMENT COST \$ 1,610,739

TOTAL CALLS HANDLED - SOUTHERN & CENTRAL - 1999 10,804,026

COST PER CALL 0.14909

AVERAGE LENGTH OF CALL 242 SECONDS

COST PER SECOND \$ 0.0006

(P6)

(P6)

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Cost Allocation

5/1

SERVICE ORDERS - 2000

BUILDING COST

CUSTOMER CARE CENTER - LFO
SERVICE ORDER PORTION

COST PER SQUARE FOOT	\$	16.68
CUSTOMER CARE CENTER SQ FT		<u>6,423</u>
TOTAL BUILDING COST	<u>(Pc)</u> \$	<u>107,125</u>

OF CALLS 1,032,703

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COST PER CALL \$ (Pc) 0.1037

AVERAGE LENGTH OF CALL 290 SECONDS

COST PER SECOND \$ 0.0004 (Pc)

total Bldg. cost 107,125
 # of calls 1,032,703
 cost per call .1037

SERVICE ORDERS - 2000

CIS 11

~~CONFIDENTIAL~~ 5/1

ACCOUNT 303.6
10 YEAR AMORTIZATION

	GROSS PLANT	LESS: RESERVE	NET PLANT
\$	57,798,136	\$ 33,233,928	\$ 24,564,208

AMORTIZATION

\$ 57,798,136 X 10.00% \$ 5,779,814

RETURN ON INVESTMENT

\$ 24,564,208 X 12.04% \$ 2,957,531

ANNUAL COST

\$ 8,737,344

PER CALCULATIONS BY JOSE CASAS, CUSTOMER CARE CENTERS USE 17% OF CPU HOURS.

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CUSTOMER CARE CENTERS 17% \$ 1,485,349

TOTAL CALLS HANDLED - SOUTHERN & CENTRAL - 1999 10,804,026

COST PER CALL 0.1375

AVERAGE LENGTH OF CALL 242 SECONDS

COST PER SECOND \$ 0.0006

$\frac{1,485,349}{10,804,026} = 13.75\%$

CIS 11 - ER 4939 40 IS PART OF CPR 7081000220. THIS ER WENT IN SERVICE ON 4/94.

RESERVE CALCULATION HAS A LIFE OF 120 MONTHS (10 YEARS)

		120	\$	
\$	57,798,136 /			481,651
	1994 9 MONTHS	\$		4,334,860
	1995 12 MONTHS	\$		5,779,814
	1996 12 MONTHS	\$		5,779,814
	1997 12 MONTHS	\$		5,779,814
	1998 12 MONTHS	\$		5,779,814
	1999 12 MONTHS	\$		5,779,814

TOTAL RESERVE \$ 33,233,928

GROSS PLANT TAKEN FROM CAPITALIZED SOFTWARE REPORT PREPARED BY CARMEN VERDOOREN

34 CIS 11

JDM12/14/2005 12:56 PM

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P10

Allocation

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SERVICE ORDERS - 2000

BUSINESS CASE 95 0302 - CALL CENTER SYSTEMS - ER 6710 - LOC 40
IN SERVICE 1/99 AMORTIZE OVER 5 YEARS.

<u>GROSS COST</u>	<u>LESS RESERVE</u>	<u>NET COST</u>
\$ 4,476,812	\$ (2,238,406)	\$ 2,238,406

AMORTIZATION

$$\$ 4,476,812 \times 20\% = \$ 895,362$$

RETURN ON INVESTMENT

$$\$ 2,238,406 \times 12.04\% = \$ 269,504$$

$$\text{ANNUAL COST } \textcircled{P_6} \underline{\underline{\$ 1,164,866}}$$

TOTAL CALLS HANDLED - SOUTHERN & CENTRAL - 1999 10,804,026

COST PER CALL \$ 0.1078

AVERAGE LENGTH OF CALL 242 SECONDS

COST PER SECOND \$ 0.0004

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SERVICE ORDERS - 2000

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GEORGE REYES SHOWED KEN AND MYSELF THE SERVICE ORDER AREA ON THE 3RD FLOOR OF THE LFO. KEN AND I COUNTED THE OFFICES AND CUBICLES. THERE WERE 6 OFFICES AND 78 CUBICLES. 5 OF THE OFFICES HAD A WORK STATION (THE OTHER OFFICE WAS A SUPPLY ROOM) AND ALL CUBICLES HAD A WORK STATION. AS THE CUBICLES ARE COMPACT, WE WILL USE 1/2 THE NORMAL RATE.

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SOUTHERN CARE CENTER

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	<u>UNITS</u>	<u>UNIT PRICE</u>	<u>TOTAL AMOUNT</u>
OFFICES	6	\$ 1,184.16	\$ 7,105
CUBICLES	78	\$ 592.08	\$ 46,182
WORK STATIONS	83	\$ 853.79	\$ 70,864
TOTAL			<u>\$ 124,151</u> (P6)
# OF CALLS			1,032,703
COST PER CALL		\$ 0.1202	
AVERAGE LENGTH OF CALL		290 SECONDS	
COST PER SECOND		\$ 0.0004	

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P12

Cost Allocation

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SERVICE ORDERS - 2000

EAC/DESCRIPTION	BUDGETED PAYROLL AMOUNT	EMPLOYEE HEADCOUNT	
		ESTIMATED 2000 HEADCOUNT	1999 HEADCOUNT
801 - RG PAY-BARG VARIABLE	\$ 84,901,578	11,116	10,781
802 - RG PAY-NON BARG FIXD	\$ 88,708,977		
803 - REG PAY-EXEMPT FIXD	\$ 308,114,347		
804 - OT PAY-BARG VARIABLE	\$ 24,880,960		
805 - OT PAY-NON BARG FIX	\$ 4,113,097		
806 - OT PAY-EXEMPT FIXD	\$ 6,723,915		
807 - REG PAY-BARG FIXD	\$ 88,941,423		
808 - OT PAY-BARG FIXD	\$ 20,045,198		
820 - INCENTIVE PAYMENTS	\$ 18,917,120		
821 - PAYROLL-OTHER EARNNGS	\$ 2,554,251		
822 - PAYROLL-LUMP SUM INC	\$ 5,413,314		
TOTAL	\$ 651,322,181		

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WORKERS COMPENSATION	
2000 WORKERS COMPENSATION BUDGET PER MITCH AUSTIN 1/4/00	\$ 6,841,863
2000 PAYROLL BUDGET	\$ 651,322,181
2000 WORKERS COMPENSATION RATE	(A) 1.050%

	FICA	SOCIAL SECURITY	
		MEDICARE	SECURITY
PAYROLL BASE - 2000		ALL	\$ 76,200
PAYROLL BASE - 1999		ALL	\$ 72,600
INCREASE IN BASE			\$ 3,600
% INCREASE IN BASE			4.96%
STATUTORY RATE (NO CHANGE)		1.45%	8.20%
ACTUAL DISTRIBUTED 1999 PAYROLL	\$ 614,884,950		
ACTUAL 1999 EXPENSE (ACCT 408125)	\$ 44,250,808	\$ 8,912,832	\$ 35,337,976
EFFECTIVE TAX RATE - 1999	7.20%	1.45%	5.75%
% INCREASE IN BASE		100%	104.96%
ESTIMATED EFFECTIVE FICA RATE - 2000	(B) 7.484%	1.450%	6.034%
ESTIMATED 2000 PAYROLL	\$ 651,322,181		
ESTIMATED FICA TAX - 2000	\$ 48,745,101		

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	FEDERAL & STATE UNEMPLOYMENT	
	ACCT 408115 FEDERAL UNEMPLOYMENT	ACCT 408120 STATE UNEMPLOYMENT
PAYROLL BASE - 2000	\$ 7,000	\$ 7,000
PAYROLL BASE - 1999	\$ 7,000	\$ 7,000
INCREASE IN BASE	\$ -	\$ -
% INCREASE IN HEADCOUNT	3.10%	3.10%
ACTUAL DISTRIBUTED 1999 PAYROLL	\$ 614,884,950	\$ 614,884,950
ACTUAL 1999 TAX EXPENSE	\$ 621,278	\$ 26,728
HEADCOUNT % INCREASE	103.10%	103.10%
ESTIMATED UNEMPLOYMENT TAXES	\$ 640,531	\$ 27,554
ESTIMATED 2000 PAYROLL	\$ 651,322,181	\$ 651,322,181
ESTIMATED 2000 RATES	(C) 0.098%	(D) 0.004%

RECAP	
WORKERS COMPENSATION	(A) 1.050%
FICA	7.484% (B)
FEDERAL UNEMPLOYMENT	(C) 0.098%
STATE UNEMPLOYMENT	(D) 0.004%
TOTAL TAXES & INSURANCE	8.637% - (P3)

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P3

1 SERVICE ORDERS - 2000

5/1

2 THE FOLLOWING IS BASED ON INFORMATION PROVIDED
3 BY PROPERTY MANAGEMENT

4 STANDARD CUBICLES AND OFFICES ARE ESTIMATED TO COST
5 \$5,500. THIS INCLUDES THE WALLS, FURNITURE, AND
6 ELECTRICAL AND COMMUNICATION HOOK-UPS.

7 INSTALLED COST \$ 5,500
8 7 YEAR LIFE

9 GROSS	10 LESS	11 NET
PLANT	RESERVE	PLANT
\$ 5,500	\$ 2,750	\$ 2,750

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12 DEPRECIATION

13 14.29% OF \$ 5,500 = \$ 785.71

14 PERSONAL PROPERTY TAX

15 1.2% OF \$ 5,500 = \$ 66.00

16 PROPERTY INSURANCE

17 0.0245% OF \$ 5,500 = \$ 1.35

18 RETURN ON INVESTMENT

19 12.04% OF \$ 2,750 = \$ 331.10

20 \$ 1,184.16

21 WORK AREA

22 50% OF \$ 1,184.16 \$ 592.08

23 CUBE - OFFICE

Cost Allocation

5/1

SERVICE ORDERS - 2000

THE FOLLOWING COSTS FOR A SERVER, WORKSTATION, AND PRINTER WAS PROVIDED BY C A GARAVAGLIA OF IMO AND IS BASED ON PRICES QUOTED ON 7/30/99.

			UNIT PRICE
SERVER:			
	HP NETSERVER LC3	\$ 3,298	
	PENTIUM 500 MHZ, 300MB RAM, NIC	\$ 1,665	
	9.1GB 7200 RPM DRIVE (X3)	\$ 1,665	
	RAPID CONTROLLER	\$ 645	
	HP 15" MONITOR	\$ 183	
	TOTAL	\$ 7,456	70 CONNECTIONS \$ 107
WORKSTATION:			
	HP VECTRA VLIB18, 10/100NIC, 32X CD WITH SOUND AND AUDIO	\$ 1,364	
	HP "17" MONITOR	\$ 270	
	TOTAL	\$ 1,634	\$ 1,634
PRINTER:			
	HP LASERJET 4050N	\$ 1,353	10 USERS \$ 135
			SUBTOTAL \$ 1,876
			SHIPPING/HANDLING \$ 100
			\$ 1,976
			6.5% SALES TAX \$ 128
			TOTAL PRICE \$ 2,104

TOTAL COST \$ 2,104
3 YEAR LIFE

GROSS PLANT	LESS RESERVE	NET PLANT
\$ 2,104	\$ 1,052	\$ 1,052

DEPRECIATION			
33.33%	OF	\$ 2,104	= \$ 701.34
REAL PROPERTY TAX			
1.2%	OF	\$ 2,104	= \$ 25.25
PROPERTY INSURANCE			
0.0245%	OF	\$ 2,104	= \$ 0.52
RETURN ON INVESTMENT			
12.04%	OF	\$ 1,052	= \$ 126.68
TOTAL ANNUAL COST			\$ 853.79

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SERVICE O' IS - 2000
A & G RECAP

INDIRECT EXPENSES	TOTAL	A & G	CUSTOMER SERVICE	DISTRIBUTION	EMT	NUCLEAR	POWER DELIVERY	PGBU	SALES & MARKETING	C/S & S & M
DEPRECIATION	\$ 28,817,402	\$ 20,228,110	\$ 1,946,991	\$ 2,205,251	\$ 31,540	\$ 1,113,001	\$ 1,135,016	\$ 1,125,159	\$ 1,032,323	\$ 2,979,314
ELECTRICITY	\$ 2,859,763	\$ 1,828,132	\$ 141,936	\$ 184,223	\$ 2,300	\$ 146,955	\$ 172,051	\$ 184,217	\$ 89,949	\$ 241,865
INTANGIBLE PLANT AMORTIZATION	\$ 28,069,724	\$ 13,106,002		\$ 5,388,034		\$ 1,338,042	\$ 160,715	\$ 1,112,883	\$ 311,298	\$ 311,298
PROPERTY INSURANCE	\$ 52,118	\$ 35,390	\$ 2,749	\$ 3,467	\$ 45	\$ 2,562	\$ 2,947	\$ 3,127	\$ 1,829	\$ 4,579
PROPERTY TAXES	\$ 3,078,958	\$ 2,062,142	\$ 143,900	\$ 192,325	\$ 2,332	\$ 164,564	\$ 185,568	\$ 210,951	\$ 107,176	\$ 251,076
ROI - FACILITIES	\$ 16,894,619	\$ 11,229,581	\$ 734,187	\$ 1,017,898	\$ 11,897	\$ 942,432	\$ 1,137,313	\$ 1,235,923	\$ 585,389	\$ 1,319,576
ROI - INTANGIBLES	\$ 9,944,055	\$ 5,013,531		\$ 1,786,535		\$ 296,808	\$ 86,236	\$ 110,852	\$ 114,529	\$ 114,529
TOTAL - INDIRECT EXPENSES	\$ 89,716,839	\$ 53,802,889	\$ 2,969,764	\$ 10,757,733	\$ 48,122	\$ 4,004,164	\$ 2,899,847	\$ 3,983,112	\$ 2,252,494	\$ 5,222,258
DIRECT EXPENSES	\$ 160,038,834	\$ 130,072,955	\$ 1,392,102	\$ 10,591,757	\$ 2,051,600	\$ 6,888,457	\$ 3,455,879	\$ 5,249,289	\$ 336,795	\$ 1,728,897
TOTAL EXPENSES	\$ 249,755,473	\$ 183,875,844	\$ 4,361,866	\$ 21,349,490	\$ 2,099,722	\$ 10,892,821	\$ 6,355,727	\$ 9,232,401	\$ 2,589,289	\$ 6,951,155
PAYROLL	\$ 126,998,118	\$ 77,752,923	\$ 3,489,884	\$ 12,268,306	\$ 2,663,400	\$ 10,024,254	\$ 8,686,837	\$ 10,859,785	\$ 252,728	\$ 3,742,611
A & G EXPENSE RATE (A)	196.66%	236.23%	124.99%	174.02%	78.84%	108.66%	65.61%	85.01%	1024.54%	185.73%
A & G PAYROLL RATE (B)	14.03%	8.15%	5.93%	4.76%	72.05%	6.06%	12.68%	4.73%	1.46%	4.92%
ALTERNATE A & G EXPENSE RATE (C) A * B	27.59%	19.25%	7.41%	8.29%	56.80%	6.59%	8.32%	4.02%	14.86%	9.13%
TOTAL	41.63%	27.39%	13.35%	13.06%	128.85%	12.65%	20.99%	8.76%	16.42%	14.05%
LINE BUSINESS UNIT PAYROLL RATE			5.93%	4.76%	72.05%	6.06%	12.68%	4.73%	1.46%	4.92%
CALL CENTER RE-ENGINEERING A & G PAYROLL RATE		8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%
TOTAL PAYROLL RATE		8.15%	14.08%	12.91%	80.20%	14.21%	20.82%	12.88%	9.61%	13.06%
LINE BUSINESS UNIT EXPENSE RATE			7.41%	8.29%	56.80%	6.59%	8.32%	4.02%	14.96%	9.13%
A & G EXPENSE RATE		19.25%	19.25%	19.25%	19.25%	19.25%	19.25%	19.25%	19.25%	19.25%
TOTAL EXPENSE RATE		19.25%	26.66%	27.54%	76.05%	25.83%	27.56%	23.27%	34.21%	28.38%
COMPOSITE RATE		27.39%	40.74%	40.45%	156.25%	40.05%	48.39%	36.15%	43.81%	41.44%

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SERVICE ORDERS - 2000

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BUILDING CODE	DESCRIPTION	LOCATION	AMOUNT	COST PER RENTABLE SQUARE FOOT
LFO	LEJUENE FLAGLER OFFICE ORIGINAL BUILDING AND EXCLUDES SYSTEM DISPATCH	4200 W FLAGLER ST, MIAMI		
	CPR #S			
	6081100190	DEPRECIATION	\$ 167,009	\$ 1.21
		PROPERTY MANAGEMENT	\$ 594,585	\$ 4.31
		REAL PROPERTY TAX	\$ 345,759	\$ 2.51
		PROPERTY INSURANCE	\$ 1,324	\$ 0.01
		ELECTRICITY	\$ 735,904	\$ 5.33
		RETURN ON INVESTMENT	\$ 457,020	\$ 3.31
	PROPERTY MGT WO 1408-91-019	TOTAL AMOUNT	\$ 2,301,602	\$ 16.68
		RENTABLE SQUARE FEET	138,000	
		COST PER SQUARE FOOT	\$ 16.68	
		ELECTRICAL USAGE - KWH	11,321,600	
		COST PER KWH	\$ 0.065	
		ELECTRICAL COSTS	\$ 735,904	

RECORDER PSS87

METER # ACCOUNT #
 9V84822H 85 19 340 FPL ACT
 9V834435 85 19 340 FPL ACT

ACCT #	DESCRIPTION	GROSS PLANT	RESERVE	NET BOOK VALUE	DEPRECIATION
389	LAND & LAND RIGHTS	\$ 890,507	\$ -	\$ 890,507	\$ -
390	STRUCTURES & IMP	\$ 5,197,524	\$ 2,899,528	\$ 2,297,996	\$ 103,950
397	COMMUNICATION EQUIP	\$ 417,712	\$ 129,412	\$ 288,300	\$ 50,972
398	MISC EQUIPMENT	\$ 117,767	\$ 70,699	\$ 45,868	\$ 12,087
	TOTAL	\$ 6,623,510	\$ 3,099,639	\$ 3,523,671	\$ 167,009
	PROPERTY INSURANCE BASE	\$ 5,733,003	ROI RATE	12.97%	
	PROPERTY INSURANCE RATE	0.0231%	ROI AMOUNT	\$ 457,020	
	PROPERTY INSURANCE AMOUNT	\$ 1,324			

TOTAL FACILITY IS 170,000 NET USABLE SQUARE FEET. THE BUILDING CURRENTLY IN USE OCCUPIES 138,000 SQUARE FEET. (138,000/170,000 = 82%). APPLIED 82% TO PROPERTY TAXES AND PROPERTY MANAGEMENT. OTHER COST CATEGORIES ARE BASED ON THE OCCUPIED BUILDING.

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SERVICE ORDERS - 2000

5/1

199912

CPR Location	Description	PLANT ACCT	GROSS PLANT	RESERVE	NET BOOK
6081000221	CUSTOMER SERVICES DEPARTMENT - LFO				
	COMMUNICATION EQUIPMENT	397	\$ 6,432,581.32	\$ (1,164,339.19)	\$ 5,268,242.13
	NEW SWITCHGEAR				
	DEPRECIATION		1/1/99 TO 12/31/99		
	COMMUNICATION EQUIPMENT	397	\$. 612,049		

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SERVICE ORDERS - 2000

5/1

1999 12

CPR Location	Description	PLANT ACCT	GROSS PLANT	RESERVE	NET PLANT
6042804380	EASTERN DIV REGIONAL TELEPHONE CENTER				
	COMMUNICATION EQUIPMENT	397	\$ 2,846,798	\$ (2,027,649)	\$ 819,149
	DEPRECIATION		1/1/99 TO 12/31/99		
	COMMUNICATION EQUIPMENT	397	\$ 149,472		

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43-2 1/19

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SERVICE ORDERS - 2000

5/1

1999 Service Connect Calls	Number	Avg Length of Call
Miami	1,032,703	290 (P3)
WPB	483,309	344
Combined	1,516,012	307
Total Calls Handled - Combined	10,804,026	242

Additional Actuals based on 1999 bi-weekly salary

Miami Manager - Exempt 10	90,500
Production Analyst - Exempt 4	53,500
Secretary - Non exempt 5	32,760

Operations Supervisor	69,000
Team Supervisor Payroll	175,000 This is for the 4 team supervisors that report to the Operations Supervisor (George Reyes)

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Cost
Albino

5/1

	1999 Miami (Southern) Actuals	1999	Total Payroll
1	1999 Miami (Southern) Actuals		9,046,574
2			
3	302 - Charge in NON BARG/REG PAY	147,527	
4	303 - Charge in EXEMPT/REG PAY	176,590	
5	305 - Charge in NON BARG/OT PAY	58,071	
6	306 - Charge in EXEMPT/OT PAY	8,706	
7	321 - Charge in - OTHER EARNINGS	23,201	
8	402 - Charge Out NON BARG FIXD/REG PAY	(624,116)	
9	403 - Charge Out EXEMPT/REG PAY	(141,225)	
10	405 - Charge Out NON BARG/OT PAY	(209,455)	
11	406 - Charge Out EXEMPT/OT PAY	(36,798)	
12	421 - Charge Out - OTHER EARNINGS	(33,408)	
13	615 - PAYROLL REGULAR ADJ	(38)	
14	617 - PAYROLL ADJ-NONEXEMP	(1,644)	
15	618 - PAYROLL - TEMPORARY	(2,743)	
16	620 - MEALS - OVERTIME	16,027	
17	621 - BOOK PER. SUBSCRIP.	384	
18	624 - EMPLOYEE RELATIONS	34,629	
19	625 - EXP. ACCTS. & TRAVEL	11,676	
20	626 - JANITORIAL SERV/SUPL	1,784	
21	628 - OFFICE EQUIP-MAINT.	2,293	
22	629 - OFFICE SUPPLIES	31,647	
23	630 - POSTAGE	145	
24	631 - DATA PROC EQUIP-MAIN	329	
25	634 - FORMS & DUPLICATING	1,565	
26	636 - OFFICE EQUIPMENT - RENT	23,325	
27	646 - VEHICLE-OCCASNAL USE	4,150	
28	647 - VEHICLE - RENTAL	76	
29	648 - VEHICLE - CONTRACT	5,075	
30	662 - CONTRACTOR	10,967	
31	668 - EDUCATION AND TRAINING	4,470	
32	675 - FREIGHT & TRANSFER	476	
33	676 - MATERIAL & SUPPL-GEN	79	
34	692 - PROFESSIONAL SERVICES	590,592	
35	693 - OUTSIDE SERVICES	1,430	
36	694 - Security	400	
37	706 - LAB,RADIO&COMM.EQUIP	481	
38	726 - Print Dupl - Outside (Deleted)	1	
39	735 - OFFICE FURN. & FIXT.	156	
40	741 - MICRO COMPUTER SFTWR	407	
41	750 - INSURANCE-LIABILITY	386	
42	764 - MCR COMPS/PERP MAINT	1,981	
43	772 - VEHICLE - CAR RENTAL	79	
44	790 - MISCELLANEOUS	12,538	
45	802 - RG PAY-NON BARG FIXD	7,334,891	
46	803 - REG PAY-EXEMPT FIXED	1,323,498	
47	805 - OT PAY-NON BARG FIX	655,867	
48	806 - OT PAY-EXEMPT FIXED	71,124	
49	810 - LONG DIST. TEL SERV.	2,470	Included in overall telecom budget
50	811 - LOCAL TEL SERVICE	(8,500)	Included in overall telecom budget
51	813 - TELECOM EQUIP/MAINT	10,158	Included in overall telecom budget
52	814 - CELLULAR MON TEL EXP	2,713	Included in overall telecom budget
53	820 - INCENTIVE PAYMENTS	46,001	
54	821 - PAYROLL-OTHER EARNGS	106,200	
55	822 - PAYROLL-LUMP SUM INC	118,297	
56	841 - MCRO CMP HRDW PURCH	171	
57	901 - BUSINESS MEALS	74,360	
58	902 - HOTEL / LODGING	3,534	
59	903 - AIRLINE TRAVEL	296	
60	EAC Total	9,873,275	

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43-2 821

1/06

Title: *Observation of FR representative*

- 1 *New Acct.* *1/25/06*
- 2
- 3 *Address confirm old owners* ✓
- 4 *Name* ✓
- 5 *SS #* ✓
- 6 *Telephone Contact* ✓
- 7 *owner/renter*
- 8 *current powers status*
- 9 *Closing date*
- 10 *bill address*
- 11 *e mail*
- 12 *Deposit info*
- 13 *Verify info*
- 14 *Connect order screen shows up*
- 15 *to tell customers of any fee*
- 16 *Advise re circuit breaker*
- 17 *transfer over & they will*
- 18 *provide with new acct #*
- 19 *Transfers call*
- 20 *Does the system check credit?* *Does check credit gives score*
11 12 23
- 24 *Doesn't transfer calls that had to make a deposit*
- 25 *Acct # was there right away*
- 26 *May have been because it wasn't actual owner*

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WV 108
2/1/06
1/06

Title: Observation of FR representative

3rd Floor Service Order &
Telemarketing
4th Floor Generalist & Business

Address
Room
554

PM

43-2A

KW
2/17/06
YC
7/10/06

1
2
Cost Measurement & Allocation Department
Cost Accounting Manual

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An Introduction

This Cost Allocation Manual was prepared for the use of FPL Group's regulated utility subsidiary, Florida Power & Light Company (FPL or Utility), to document cost allocation policies and practices, and to provide guidelines to employees regarding the use of those policies for both Inter-Company and Intra-Utility transactions.

Outside vendors doing work for the affiliates should be instructed to bill affiliates directly for work performed and not process payments through the utility. This eliminates duplicate invoice processing and provides affiliates with a clear approval of work performed.

Whenever practical, utility employees should direct charge for services to the benefiting affiliate or business unit. This manual describes processes to direct charge those costs, as well as the allocation processes used when direct charging is not practical.

Cost Accounting Concepts

This manual is based on the premise that all costs will be apportioned between regulated and non-regulated activities. Apportionment is defined as any distribution of costs to the benefiting regulated or non-regulated activities. Additionally, corporate center costs remaining in the regulated utility, which provide a direct benefit to the operating business units, will be apportioned to the benefiting operating business units. Consistent with the foregoing premise and definition, costs are apportioned based on three cost characteristics:

- **Direct** - Costs of resources used exclusively for the provision of services that are readily identifiable to an activity. An example of Inter-Company direct costs would be the salary of an engineer working on a non-regulated affiliate's power plant. Direct is also used to indicate work done within the utility directly benefiting a business unit other than the provider. An example of Intra-Utility direct costs would be Human Resources charging the operating business units for specific recruiting activities.
- **Assigned** - Costs of resources used jointly in the provision of both regulated and non-regulated activities that are apportioned using direct measures of cost causation. The square footage cost of office space used by non-regulated activities would be an example of assignable costs.
- **Unattributable (Management Fee)** - Cost of resources shared by both regulated and non-regulated activities for which no causal relationship exists. These costs are accumulated and allocated to both regulated and non-regulated activities through the use of the Affiliate Management Fee for Inter-Company transactions. The costs associated with FPL Group's board of directors is an example of unattributable costs allocated using the Affiliate Management Fee. (See Affiliate Management Fee section for more details on unattributable charges.)

Inter-Company Transactions - Between Regulated and Non-Regulated Entities

This manual is designed to document the processes used to apportion costs between regulated and non-regulated activities. The prevailing premise is that resources shared between regulated and non-regulated activities should not result in subsidization by either entity. This manual describes the standard services provided between regulated and non-regulated entities, the utility's inter-company process for charging direct and indirect costs, affiliate management fee, and other apportionment methods. The costing concepts and principles described herein are applied consistently to all subsidiaries.

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43-3 P2

llw
2/20/06

Title: *Cost Analysis*

GC
2/8/06

7/5

One page bill cost analysis 2005

Confidential

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[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	

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34 11 We requested the company to explain why they were charging
 35 12 FPL's allowed rate then the cost of producing an inch [REDACTED] 44-17
 36 [REDACTED]
 37 [REDACTED]

11/16/06
11/10/07
6/21/06

Title: Bill Insert

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Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 17
Page 1 of 1

Q.

- 1) IS FPLES paying FPL for their billing inserts?
- 2) If so, please provide documentation for this and
- 3) Also, show me if this rate is comparable to what other companies are paying FPL for their own billing inserts

A.

- 1) Yes.
- 2) See attached journal entry that documents the transaction between FPLES and FPL. Note that the revenue to FPL is recorded in FPL's account 456.022, while the debit is recorded on the books of FPL to the inter-company account 146.906 -- "FPL Receivable from FPLES-VAPS".
- 3) FPL receives revenue related to "bill inserts" by two mechanisms: 1) directly from the advertiser such as FPLES or 2) from its third party advertising broker. Regardless of the arrangement, the rates are comparable. For example, FPL receives a fee of [redacted] per thousand inserts from the third party advertising broker. This broker typically bills its client (the third-party advertiser) a total fee of [redacted] per thousand inserts. If FPLES is the advertiser, FPL receives the total fee of [redacted] per thousand inserts. No broker is involved when FPLES is the advertiser.

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11-19 81

44-1987

CONFIDENTIAL 11-17-05

M. B. ...

OK

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NOTE: THIS IS A PENDING TRANSACTION

ACCOUNT NO. IN CASH REC'D LOC
 AMOUNT, DATE, LOC DESCRIPTION
 456,022 00000 000 0000 000 0000 *** 100.00 MOOR
 15,218.68 999 999
 43,456.35 999 999

WHICH JOINTS: 118, 116, 81
 LOCAL NUMBERS: 3

APPROVAL INFORMATION
 DATE TIME PERSON
 2005-11-16 16:29 TOM BROWN

EXCEPTION APPROVAL INFORMATION
 DATE TIME PERSON

(6)

CONFIDENTIAL

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CONFIDENTIAL

4/11/06
 4/11/06
 4/11/06

Bill ...

PPL
 Service Connect Process
 ROL #05-285-4-1 Unchecked
 TIE: 12/31/05

Title: *Policy related to
bill stuffer*

*W 10/10/06
2/11/07
2/12/07*

(PCC)

Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 22
Page 1 of 1

Q.

- 1) Please provide your policy that shows what you require of companies that advertise through your bill stuffer.
- 2) Is there any FPL review of the companies? (i.e. financial integrity, reputation, etc.)
- 3) Provide the criteria of the review.
- 4) Does FPL review the bill stuffers to determine if the advertisement appears to indicate that FPL is endorsing the company, its products or services?
- 5) Provide criteria used.

A.

- 1) See attached screening criteria worksheet used in the bill insert management review process.
- 2) Yes.
- 3) See attached screening criteria worksheet.
- 4) Yes.
- 5) As part of the management review process, FPL reviews the content of the bill insert. If the bill insert content appears to indicate that FPL endorses the company, its products or services, then the bill insert is not approved.

44-20. P1

Title: Policy related to
brel staffer

WJ/06
2/11/06
HL
2/16/06

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Third Party Advertising Screening

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Advertiser Screening - Standards & Quality

Questions **Explanation** **Scoring**

1. Does this product compete with FPL branded products or services? If Yes: Reject 0

2. Is this a "vice" product? If Yes: Reject

3. Is this fulfilled using ONLY direct marketing vehicles? If Yes: Reject

4. Is the quality of the creative or value of the offer in question? If Yes: Reject

5. Is this product compatible with FPL's core competencies and initiatives? 0=No, 5=Yes

6. Does this company support a Florida lifestyle? 0=No, 3=Yes

7. What is the ranking by Consumer's Reports? 0=No Listing, Poor=-2, Fair=-1, 3=Good, 4=Very Good, 5=Excellent

*8. Is there negative press regarding this product during the past 5 years? Rank by severity. List sources and explain on Background sheet. Enter 0-5, 5=none, 0=most severe, 3=moderate

Company Quality

1. Is this company listed as one of Top Corporate Criminals? If Yes: Reject

2. Is the company actively supporting controversial/political issues? If Yes: Reject

*3. Is there a consumer suit pending? Rank by severity. List sources and explain on Background sheet. Enter 0-5, 5=none, 0=most severe, 3=moderate

4. Does this company listed in the CoreBrand Report? 0=No, 3=Yes

5. Is this a Harris Interactive Top Consumer Brand? 0=No, 3=Yes

6. Is this a Business Ethics Best Corporate Citizen? 0=No, 3=Yes

*7. Is there negative press regarding this company during the past 5 years? Rank by severity. Explain on Background sheet. Enter 0-5, 5=none, 0=most severe, 3=moderate

Total Score 0

Status

Scoring Key <10 = reject; > 10 accept

If there is nothing to score the company on, then determine:

Is there any risk of this company delivering on its promise? if Yes then Reject

Will any Stakeholders, small businesses, or environmental concerns be impacted by this decision?

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44-2082

Title: 2005 Revenues

Kul 10/21/05
gc
2/10/06

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PO4

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Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 27
Page 1 of 1

Q. The 2005 revenues of [REDACTED] received by FPL from FPLES for the advertising of FPLES products does not tie to the Detail Transaction Report provided to as the answer to Document Record Request #7, item 7. Reconcile.

A. *(P)* The [REDACTED] revenues referenced in item #3 of question #7 were for the time period of December 2004 through mid December 2005. This revenue amount is the sum of six different amounts as shown in the table below:

<i>A</i> Month/Year	<i>B</i> Amount	<i>C</i> Number on Detail Transaction Report
Dec. 2004	[REDACTED]	<i>(P)</i> 1
May 2005	[REDACTED]	<i>(P)</i> 2
June 2005	[REDACTED]	3
August 2005	[REDACTED]	<i>(P)</i> 4
Nov. 2005	[REDACTED]	<i>(P)</i> 5
Nov. 2005	[REDACTED]	<i>(P)</i> 6

Revenue amounts #2 through #6 from the table above are identified on the attached Detail Transaction Report. (This is the same report provided in response to item #7 of question 7.) In addition, the Detail Transaction Report for December 2004 is provided, indicating amount #1 from table above.

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Request 7, item 7 requested revenues for the ads, related to bill inserts payable acct # and part of the account for the most current 12 month date.

44-24 P

UPK # 101

Detail Transactions Report

Reporting Area: R10000
 Roll-up or Specific: R Company: .00000001
 Ledger Date: 200412
 Source:
 GL Acct:
 Payroll Location:
 Expense Types: 1,2,4,5,6,8,9,S,I,W,K,L,O,P,R,D,Y,A,B,H,V,3,C,U,N,0,7,M,Q,G,Z

BA: 01355
 SA:
 EAC: 0999
 UC:
 Amount:
 EAC Series:

To:
 To:
 To:
 To:
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 To:

ER:
 WO:
 LOCN:
 Comp Code:
 EAC Group:

FINS ER:
 FINS WO:
 FINS LOCN:
 FERC Acct:
 Feeder id:
 TimeStamp Date:

To:
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 To:
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 To:

MO	SRC	BA	SA	EAC	ER	WO	LOC	ER	WO	LOC	U	E	T	Amount	Quantity	Description	REF 1	AUDIT 1	AUDIT 2	AUDIT 3
12	65030	01355	000000	0999	94	66	87	0	0	87	0	R		-41609.63	0.0	622111 01300	0	av#622111	wks364352	jv#0081
12	65030	01355	000000	0999	94	66	87	0	0	87	0	R		-4686.25	0.0	622111 -01300	0	av#622111	wks364352	jv#0081
12	65000	01355	000000	0999	94	66	87	0	0	87	0	R			0.0	tr bill stmt rev surgshl	000	bch0184	wks	jv#1279
12	65000	01355	000000	0999	94	66	87	0	0	87	0	R			0.0	tr accrue octo bill stmt	000	bch0181	wks	jv#1279
12	65000	01355	000000	0999	94	66	87	0	0	87	0	R			0.0	ac-rev tr accrue est bill	000	bch0024	wks	jv#1279
EAC 0999 Subtotal:														-59,280.41	0.0					

Grand Total -59,280.41 0.0

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A. Items 1-6 Revenues from RPLES

Index & Recalculated by staff

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FBI
Service Contract Process
NOA: 905295-41 Undelivered
TX: 12/13/05

Title: 2005 Revenues

W/10/06
9/15/06

DRR #27

Detail Transactions Report

Reporting Area: R10000 BA: 01356 To: 01356 ER: To: FINS ER To:
 Roll Up or Specific: R Company: 0000001 SA: To: WO: To: FINS WO: To:
 Ledger Date: 200501 To: 200512 EAC: 0999 To: 0999 LOCN: To: FINS LOCN: To:
 Source: To: UC: To: Comp Code: To: FINS LOCN: To:
 GL Acct: To: Amount: To: EAG Group: FERC Acct: To:
 Payroll Location: To: EAC Series: EAG Group: Feeder Id: To:
 Expense Types: 1,2,4,5,6,8,9,S,I,J,K,L,O,P,R,D,Y,A,B,H,V,3,C,U,N,0,7,M,Q,0,Z TimeStamp Date: To:

Sorted by: LEDGER_DATE,W_NEW_GL
 MO SFC BA SA EAC ER WO LOC ER WO LOC C Y Amount Quantity Description REF1 AUDIT1 AUDIT2 AUDIT3

MO	SFC	BA	SA	EAC	ER	WO	LOC	ER	WO	LOC	C	Y	Amount	Quantity	Description	REF1	AUDIT1	AUDIT2	AUDIT3
04	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-4727.97	0.0	640260 01300	0	av#640260	wks364352	jv#0081
GL Account 456022 Subtotal:													-165,427.95	0.0					
Ledger Date 200504 Subtotal:													-165,427.95	0.0					
05	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-3133.22	0.0	645970 01300	0	av#645970	wks364352	jv#0081
05	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-17987.80	0.0	645970 01300	0	av#645970	wks364352	jv#0081
05	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-93000.00	0.0	tr accrue bill stmt rev	000	bcb0304	wks	jv#0579
05	65000	01355	000000	0999	94	66	78	0	0	78	0	R	131000.00	0.0	tr bill stmt rev surgesh	000	bcb0262	wks	jv#0579
05	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-21816.38	0.0	tr accrue est bil	000	bcb0051	wks	jv#0579
GL Account 456022 Subtotal:													-60,988.67	0.0					
Ledger Date 200505 Subtotal:													-60,988.67	0.0					
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	93000.00	0.0	no rev bill st	000	bcb0109	wks	jv#0679
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	17987.80	0.0	646943 01300	0	av#646943	wks364352	jv#0081
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	21816.38	0.0	646943 01300	0	av#646943	wks364352	jv#0081
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	3133.22	0.0	646943 01300	0	av#646943	wks364352	jv#0081
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-3133.22	0.0	646948 01300	0	av#646948	wks367910	jv#0081
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-75000.00	0.0	tr record bill stmt reven	000	bcb0230	wks	jv#0679
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-17964.50	0.0	tr accrue bill stmt rev	000	bcb0246	wks	jv#0679
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-23298.98	0.0	650309 01300	0	av#650309	wks364352	jv#0081
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-17987.80	0.0	646944 01300	0	av#646944	wks364352	jv#0081
06	65000	01355	000000	0999	94	66	78	0	0	78	0	R	-21816.38	0.0	646944 01300	0	av#646944	wks364352	jv#0081
GL Account 456022 Subtotal:													-127,617.13	0.0					

Wednesday, December 14, 2005

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FPL
 Service Contact Process
 PCA: #05285-41 Undelivered
 TBE: 12/10/05

Rev: 2005 Revenues

V. H. H. Jr.
 9/16/06
 3/15/06

INTERUNITY BUSINESS FORMS, INC. Product (847) 684-8833 Fax (847) 684-4044
 Email: info@ibforms.com

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DRR #27

Detail Transactions Report

Reporting Area: 010000
 Roll-up or Specifier: R Company: 00000001
 Ledger Date: 200501 To: 200512
 Source: To: 200512
 GL Acct: To:
 Payroll Location: To:
 Expense Types: 1,2,4,5,6,8,9,S,I,J,K,L,O,P,R,D,Y,A,B,H,V,3,C,U,N,0,7,M,Q,G,Z
 BA: 01355 To: 01355 ER: To: FINS ER To:
 BA: To: FINS WO: To:
 EAC: 0999 To: 0999 LOCH: To: FINS LOCN: To:
 UC: To: Comp Code: To: FERC Acct: To:
 Amount: To: EAC Group: To: Feeder Id: To:
 EAC Series: To: TimeStamp Date: To:

Sorted by: LEDGER_DATE, NEW_GL

MO	SRC	BA	BA	EAC	ER	WO	LOC	ER	WO	LOC	U	E	C	T	Amount	Quantity	Description	REF	AUDIT 1	AUDIT 2	AUDIT 3				
11	65030	01355	000000	0999	94	66	78	0	0	78	0	R			-51400.94	0.0	668012 01300	0	av#668012	wkx364352	lv#0081				
11	65030	01355	000000	0999	94	66	78	0	0	78	0	R			-17752.43	0.0	668012 01300	0	av#668012	wkx364352	lv#0081				
11	65030	01355	000000	0999	94	66	78	0	0	78	0	R			-40979.77	0.0	669039 01300	0	av#669039	wkx364352	lv#0081				
11	60030	01355	000000	0999	94	66	78	0	0	78	0	R					0.0	0.0	0.0	0.0	0.0	0.0			
11	65030	01355	000000	0999	94	66	78	0	0	78	0	R					0.0	0.0	0.0	0.0	0.0	0.0			
11	65030	01355	000000	0999	94	66	78	0	0	78	0	R					0.0	0.0	0.0	0.0	0.0	0.0			
GL Account 456022 Subtotal:															-516,872.13	0.0									
Ledger Date 200511 Subtotal:															-516,872.13	0.0									
12	65030	01355	000000	0999	94	66	78	0	0	78	0	R			70000.00	0.0	ac-ry to accrue bill str	000	bch0071	wks	lv#1279				
12	65030	01355	000000	0999	94	66	78	0	0	78	0	R			-50208.06	0.0	670711 01300	0	av#670711	wkx364352	lv#0081				
12	65030	01355	000000	0999	94	66	78	0	0	78	0	R			-32837.70	0.0	670711 01300	0	av#670711	wkx364352	lv#0081				
GL Account 450022 Subtotal:															-13,845.76	0.0									
Ledger Date 200512 Subtotal:															-13,845.76	0.0									
Grand Total															-607,658.05	0.0									

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Wednesday, December 14, 2005

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 Service Contract Process
 ROL# 052325-4-1 Undocend
 ITR: 12/13/05
 Title: 2005 Revenues
 VJH
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FPL GROUP, INC.

CODE OF BUSINESS CONDUCT & ETHICS

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Code of Business Conduct & Ethics

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INTRODUCTION

FPL Group, Inc. expects all representatives of the Company and its subsidiaries (collectively, the "Company") to act in accordance with the highest standards of personal and professional integrity in all aspects of their activities and to comply with all applicable laws, regulations, and Company policies. This Code of Business Conduct & Ethics (the "Code") applies to all representatives of the Company, including directors, officers and employees, temporary employees and all others who work with or represent us, directly or indirectly.

Code of Ethics

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LEGAL & ETHICAL RESPONSIBILITIES TO THE COMPANY

Responsibilities for Compliance

It is your responsibility to read and understand this Code and to comply with it in both letter and spirit. Although this Code addresses a wide range of business, legal, and ethical matters, it cannot anticipate every issue that may arise. In many situations, your judgment and common sense will provide sufficient guidance; if something seems unethical or improper, it probably is. But, if you are unsure of what to do in any situation, you should seek additional guidance and information before you act by contacting your supervisor, the head of your Business Unit or a Compliance Officer (who are listed under "Compliance Assistance" at the end of this Code).

It is also your responsibility to report any actual or suspected violation of a law or regulation, fraud, and any other violation or suspected violation of this Code. You may do so by contacting a Compliance Officer. You may also call our 24-hour "Hotline" at 888.694.6444 or contact any member of the Audit Committee of the Board of Directors of FPL Group (see "Compliance Assistance"). You may choose to remain anonymous.

The Company prohibits any retaliatory action against any individual for raising legitimate concerns or questions regarding compliance with this Code or other ethics matters.

Records and Reporting

All records, data, and information owned, maintained and used by the Company must be accurate and complete. You are personally responsible for the integrity of the information, records and reports under your control. Records must be maintained in sufficient detail as to reflect accurately the Company's transactions. All financial statements must be prepared in accordance with generally accepted accounting principles and fairly present in all material respects the financial condition and results of the Company. All reports filed with the Securities and Exchange Commission must not contain any misstatement of a material fact or omit to state a material fact necessary to

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*Ches
B. Smith*

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make the statements made, in light of the circumstances under which such statements were made, not misleading.

If you have any concerns or complaints regarding questionable accounting, internal accounting controls or auditing matters, you are encouraged to submit those concerns or complaints (anonymously, confidentially, or otherwise) to the Audit Committee of the Board of Directors which will, subject to its duties arising under applicable law, regulation and legal proceedings, treat such submissions confidentially. Such submissions may be directed to the attention of Audit Committee or any director who is a member of the Audit Committee. A separate Whistleblower Policy has been adopted by the Company specifying additional procedures and protections for these types of concerns or complaints, copies of which may be obtained from a Compliance Officer.

Business records and other documents may become public through litigation, government investigations and the media. In this context, the Company or a third party may be in a position to rely on or interpret the document with the benefit of hindsight and the disadvantage of imperfect recollection. Accordingly, it is important that you avoid exaggeration, colorful language, guesswork, legal conclusions, and derogatory remarks or characterizations of people and companies. This rule applies to documents and communications of all kinds, including e-mail and informal notes and memoranda.

Records must always be retained and destroyed according to the Company's record retention policies. The Company's retention policies are based on specific statutory and regulatory requirements, some of which are specific to a particular business operation. These retention requirements apply to all Company documents, including e-mail and other electronic records. You are prohibited from destroying any records that are potentially relevant to a violation of law, any current pending or threatened litigation or any pending, threatened or foreseeable government investigation or proceeding.

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*John
C. Smith*

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Proper Use of Company Assets

Protecting the Company's assets, both tangible and intangible, against loss, theft, and misuse is your responsibility. These assets were acquired solely for the purpose of conducting the Company's business. They may not be used for personal benefit, sold, loaned, given away, or disposed of except with proper authorization. Assets include cash, securities, business plans, customer information, supplier information, intellectual property (including computer programs, models and similar items), physical property (including equipment, vehicle, tools and supplies) and services.

Misappropriation of Company assets is theft and a breach of your duty to the Company. An employee engaging in such action is subject to immediate dismissal and prosecution, if applicable.

Computer software and information provided by the Company and loaded on your computer is Company property. Licensed software or documentation must be used strictly in accordance with licensing agreements and must not be duplicated without permission. You are responsible for safeguarding logins and passwords which provide access to Company networks.

Internet access and all Company electronic communications systems, such as e-mail and voice mail, are made available to you only to conduct the Company's business and incidental non-solicitalional use. Company systems are the property of the Company and all communications are subject to review by appropriate, authorized Company personnel at any time. Users have no expectation of personal privacy in their use of Company communications systems or information sent to or from or stored in Company communications systems.

Use of Company computer resources or communications systems for the following is prohibited: abusive or otherwise objectionable language; information which is illegal or obscene; messages which are likely to result in the loss of the recipients' work or systems; messages which defame or libel others; use which interferes with the work of

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Handwritten signature

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employees or others, including sexual or other harassment violative of applicable laws and Company policies; and solicitation of employees for any unauthorized purposes.

If you become aware of the theft or misuse of Company assets, immediately report the matter to your supervisor, your Business Unit Head, Corporate Security, or a Compliance Officer.

Proprietary and Confidential Information

You must retain in strictest confidence, and use solely for the benefit of the Company, all proprietary and confidential information relating to the Company which you acquire, directly or indirectly, in connection with your employment or association with the Company. Proprietary or confidential information about the Company may not be disclosed to anyone outside the Company without specific authorization by the Company or to other Company personnel unless they have a need to know the information.

Examples of proprietary and confidential information include, but are not limited to, any system, information or process that gives the Company an opportunity to gain an advantage over its competitors; nonpublic information about the Company's strategies, business plans, forecasts, operations, and results; nonpublic information about customers and vendors; nonpublic information about the Company's systems, technology, products and services; and employee medical and other records.

You are responsible for safeguarding all proprietary and confidential information under your control. This includes taking steps to ensure documents are produced, handled and discarded in a manner that minimizes the risk that unauthorized persons might obtain access to them. You should also ensure that access to work areas and computers is properly controlled. Also you should not discuss proprietary or confidential information in public places, such as restaurants or airplanes, or on cellular phones.

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Conflicts of Interest

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ADDITIONAL LEGAL & ETHICAL RESPONSIBILITIES

Conflicts of Interest

You must be sensitive to any activities, interests or relationships that might conflict, or even appear to conflict, with your ability to act in the best interests of the Company. Since it is impossible to describe every potential conflict of interest, the Company necessarily relies on you to exercise sound judgment and to adhere to the highest ethical standards. To assist you in this regard, a few of the more common situations in which a conflict of interest arises are described below.

Any activity, interest or relationship of yours that might constitute a conflict of interest must be disclosed in writing to and approved by the Company prior to the time the situation arises whenever possible and, in any event, no later than when you first become aware of it. Conflict of interest situations involving members of the Board of Directors of FPL Group should be disclosed to the Board of Directors and the General Counsel; all other such situations should be disclosed to the person's supervisor and a Compliance Officer. If you are in doubt about a situation, ask a Compliance Officer.

A potential conflict of interest arises if you or any person having a close personal relationship with you (a "related person") has a direct or indirect interest in, or may derive a benefit from, or is employed by a business enterprise which does or seeks to do business with the Company. However, a situation in which a related person is employed by a business enterprise that furnishes products or services to the Company and the general public at prices and terms generally applicable to all its customers, and whose compensation is not determined in whole or in part by reference to the amount of business done with the Company, would not be considered to give rise to a conflict of interest.

Also, ownership of less than 1% of the outstanding publicly-traded securities of a business enterprise doing, or seeking to do, business with the Company is not considered to be a conflict of interest.

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A person with whom you have a close personal relationship means your spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, any person living in the same house with you or any business associate of yours.

You owe a duty to the Company to promote its business interests at every opportunity. Accordingly, you may not take for yourself a corporate opportunity that is discovered in the course of your employment or other association with the Company, nor may you compete with the Company. Among other things, you may not take for yourself opportunities that are discovered through the use of corporate property or information or your position, and you may not use corporate property or information for personal gain. Similarly, all copyrights, patents, trade secrets or other intellectual property associated with every idea, concept, technique, invention, process and work of authorship developed or created by you in the course of performing work for the Company belongs to the Company, and, if requested, shall be specifically assigned by you to the Company.

Gifts and Entertainment

Neither you nor any person with whom you have a close personal relationship may accept gifts or anything of value (including entertainment) from a vendor (existing or potential) or customer if that gift or other thing of value is, or could reasonably be considered to be, intended to influence your behavior toward that vendor or customer. Absent such circumstances, gifts may be accepted when permitted by applicable law if they are non-cash gifts of nominal value (\$250 or less, individually or in the aggregate) or customary and reasonable meals and entertainment at which the giver is present, such as an occasional business meal or sporting event. Travel or lodging may not be accepted unless previously approved by your Business Unit Head.

If you are offered money or a gift not in conformity with the exceptions noted above, or if either arrives at your office or home, you must report it to your supervisor in writing with a copy to a Compliance Officer.

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Insider Trading

Federal securities laws and Company policy prohibit a director, officer or other employee of the Company who is in possession of material, nonpublic information relating to the Company from directly or through family members or other persons or entities: (a) buying or selling securities of the Company or engaging in any other action to take personal advantage of that information or (b) passing that information on ("tipping") to others outside the Company, including family and friends.

In addition, it is the policy of the Company that no director, officer or other employee of the Company who, in the course of working for the Company, learns of material, nonpublic information about a company with which the Company does business, including a customer or vendor of the Company, may trade in that company's securities until the information becomes public or is no longer material.

It is not possible to define all categories of material information. However, information should be regarded as material if there is a reasonable likelihood that it would be considered significant by an investor in making a decision to buy, hold or sell securities. Similarly, any information that could be expected to affect the Company's (or another company's) stock price, whether it is positive or negative, should be considered material.

Nonpublic information is information that has not been previously disclosed to the general public and is not otherwise available to the general public. Even after disclosure, information is still considered nonpublic until an adequate time has passed for the securities markets to absorb the information. As a general rule, information should not be considered absorbed until after the close of business on the first "trading day" following the date of public disclosure of the information. A trading day is a day the New York Stock Exchange is open for trading.

This insider trading policy also applies to your family members who reside with you, anyone else who lives in your household, and any family members who do not live in

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your household but whose transactions in Company securities are subject to your control or influence.

It is also illegal to "tip" or pass on inside information to any other person if you know or reasonably expect that the person receiving such information from you will misuse such information by trading in securities or passing such information on further, even if you do not receive any monetary benefit from the tippee.

The foregoing is a summary of certain portions of the Company's Policy on Securities Trading by Company Personnel which is available on the Company's website at http://www.fplgroup.com/governance/contents/securities_trading.shtml. You are expected to be familiar with, and to abide by, the complete policy.

Antitrust Laws

The Company is subject to complex laws designed to preserve competition among enterprises and to protect consumers from unfair business arrangements and practices (generally known as "antitrust laws"). You are required to comply with these laws at all times.

The potential for anti-competitive conduct can arise in various situations. These include proposals from competitors to share price or other competitive marketing information or to allocate markets or customers and discussions at industry trade association meetings of competitively sensitive topics, such as prices, pricing policies, costs and marketing strategies. All such situations should be avoided.

If a competitor, customer or a supplier tries to discuss subjects with you that raise concerns about anticompetitive conduct, you should refuse to do so and ask the person to stop immediately. If necessary, you should leave or otherwise terminate the conversation and report the matter to the Company's General Counsel or another member of the Law Department.

*Steve
C. [unclear]*

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Commitment to the Environment

It has been, and will continue to be, the intent of the Company to conduct its business in an environmentally responsible manner. Accordingly, the Company undertakes to:

- Comply with the spirit and intent, as well as the letter, of environmental laws, regulations and standards.
- Incorporate environmental protection and stewardship as an integral part of the design, construction, operation and maintenance of its facilities.
- Encourage the wise use of energy to minimize the impact on the environment.
- Communicate effectively on environmental issues.
- Conduct periodic self-evaluations and report performance.

The Company has implemented an Environmental Assurance Program to assure compliance with all environmental laws and regulations and the fulfillment of its environmental commitment.

Privacy of Employee Information

The Company recognizes and protects the privacy and confidentiality of employee medical and personnel records. Such records must not be shared or discussed outside the Company, except as authorized by the affected employee or as required by law, rule, regulation or a subpoena or order issued by a court or requested by a judicial, administrative or legislative body. Requests for such records from anyone outside the Company must be approved by internal Company legal counsel.

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WORKPLACE RESPONSIBILITIES

Fair Employment and Diversity

The Company considers diversity in our people critical to our success, and we seek to recruit, develop and retain the most talented people from a diverse candidate pool. Advancement at our Company is based on talent and performance. We are fully committed to equal employment opportunity and compliance with the letter and spirit of the full range of fair employment practices and nondiscrimination laws.

Harassment and Intimidation

The Company prohibits sexual or any other kind of harassment or intimidation, whether committed by or against a supervisor, co-worker, customer, vendor or visitor. Harassment, whether based on a person's race, gender, color, creed, religion, national origin, citizenship, age, disability, marital status, sexual orientation, ancestry, veteran status or socioeconomic status, is repugnant and inconsistent with our commitment to providing a respectful, professional and dignified workplace.

If you believe that you are being subjected to harassing behavior, or if you observe or receive a complaint regarding such behavior, you should report it to your supervisor, or to your Business Unit's Human Resource Relationship Manager, or to the EEO Coordinator, or to the Employee Relations Hotline at 888.552.1055. Also, please consult the Employee Practices section of your FPL Policy Handbook. The Company will promptly investigate all allegations of harassment or discrimination and will take appropriate corrective action. Retaliation against individuals for raising claims of harassment or discrimination is prohibited.

Safety

The Company assigns the highest priority to the safety of its people. No job is so important that it has to be worked in an unsafe manner.

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The Company maintains a comprehensive employee safety program for the prevention of accidents. Supervisors and management are responsible for monitoring the use of all reasonable safeguards in the workplace including Company procedures, safe work practices, and personal protective equipment.

Ultimately, however, all employees are responsible for their own safety. Every employee must, for his or her own and fellow workers' health and welfare, abide by the Company procedures and safe work practices, and use all appropriate personal protective equipment. In particular, the Company is committed to maintaining the highest standards of nuclear safety in the design, operation and maintenance of our nuclear power plants. It is each employee's responsibility to bring to the attention of management any concerns relating to the safety of design, operation and maintenance of our nuclear plants.

Alternatively, employees can voice any concerns through the Nuclear Safety SPEAKOUT Program. In addition, anyone is free to bring such matters, at any time, to the attention of the Nuclear Regulatory Commission.

No employee will be discriminated against, in any way, for having brought his or her concerns to the attention of management, Nuclear Safety SPEAKOUT, or the Nuclear Regulatory Commission.

Drugs and Alcohol

The Company is firmly committed to providing its employees with a safe workplace to the extent reasonably possible and to promoting high standards of employee health.

The Company expects all employees and contractors to report to work able to perform their duties safely. Substance and alcohol abuse by employees or contractors is regarded as an unsafe work practice by creating an increased risk to their safety and the safety of their fellow workers and the public.

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John Doe

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The Company has explicit policies in this regard, which you are required to know. Employees in certain specific safety-sensitive work situations may be subject to more stringent requirements such as, but not limited to, those associated with the Nuclear Fitness for Duty Program, Commercial Driver's License requirements, or the Omnibus Transportation Employee Testing Act of 1991 and applicable federal regulations.

All such policies will be strictly enforced. You may obtain copies of them from a Compliance Officer.

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*John
C. Edwards*

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REPRESENTING THE COMPANY TO CUSTOMERS & OTHERS

Treatment of Customers

Our customers are extremely important to us. They are the reason the Company exists and our success depends upon their satisfaction. Customers are always to be treated with the utmost respect and courtesy. They are also to be treated fairly. No customer should be given preferential treatment.

Information that we have regarding our customers is to be kept confidential and used only for Company purposes. Customer satisfaction is the job of every employee.

Those of us who work on or around our customers' property have a special obligation. We should avoid unnecessary damage to a customer's property. If some damage is necessary in order to provide our services, it should be kept to a minimum and the property restored when the work is finished.

Honesty with Regulators

In our businesses, we are extensively regulated by a number of commissions, agencies, and other governmental entities. While we may not always agree with these regulators, it is essential that the information that we supply to them be accurate and not misleading. We must cooperate with all our employees and representatives who interface with our regulators and supply them in a timely manner with accurate and complete information which they require to fulfill their responsibilities.

Communications with the Public

Before publishing, making speeches, giving interviews or making public appearances that are connected to the Company's business interests, you must get approval from your supervisor.

In addition, in order to ensure the Company's communications with the public are accurate, complete, consistent and in compliance with applicable law, while still

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protecting the Company's confidentiality and interests, you should always refer all news media, securities analyst and investor inquiries to Corporate Communications or Investor Relations. You should not provide responses unless specifically requested to do so by an appropriate Company representative.

Political Activities and Contributions

You have the right to participate voluntarily in the political process. No one in the Company may require you to contribute to, support or oppose any political candidate or group. If you choose to participate in the political process, you must do so as an individual, not as a representative of the Company. You may not work on a political fundraiser or other campaign activity while at work or use Company property for these activities. Any overt, visible and partisan political activity that could cause someone to believe that your actions reflect the views or position of the Company requires the prior approval of the General Counsel. Any questions regarding the Company's policies on political activities should be directed to the Vice President, Government Affairs or the Vice President, State Legislative Affairs, of Florida Power & Light Company.

U.S. federal law and the laws of certain states (not including Florida) generally prohibit a corporation from making political contributions. This prohibition includes monetary contributions, "in-kind" contributions (e.g., the use of facilities for a fundraiser, purchase of tickets for receptions or dinners, advertisements in journals or payments for services) and gifts to officials. Generally, our Political Action Committee (FPL PAC), which is funded by personal contributions made by Company employees, is the only permissible source for funding U.S. political contributions on matters important to the Company.

Lobbying Activities

The Company encourages every employee to take an active interest in government processes. Any such participation, however, is to be undertaken as an individual – not as a representative of the Company.

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As a general matter, you should not engage in lobbying activity on behalf of the Company. Any lobbying activity that is undertaken on behalf of the Company requires the prior approval of the Vice President, Government Affairs or Vice President, State Legislative Affairs of Florida Power & Light Company or, in the case of local governments, the Vice President, Corporate Communications.

Lobbying activity generally includes attempts to influence the passage or defeat of legislation, and it may trigger registration and reporting requirements. The U.S. government and many states (including Florida) extend the definition of lobbying activity to cover efforts to influence formal rulemaking by executive branch agencies or other official actions of agencies.

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WAIVERS

Waivers of this Code

Any waiver of any provision of this Code for executive officers (as "officer" is defined in Rule 16(a)-1(f) under the Securities Exchange Act of 1934, as amended) or directors must be approved by the Board of Directors, or a designated committee of the Board. Any such waiver must be promptly disclosed to shareholders in accordance with applicable New York Stock Exchange rules. The Company generally will not grant such waivers and will make exceptions only for good cause.

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*Code
Compliance*

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COMPLIANCE ASSISTANCE

The following officers of the Company have been designated as "Compliance Officers" to oversee the implementation and enforcement of this Code and other legal compliance programs of the Company and to assist you in complying with them. You may contact them by sending an e-mail to Compliance Assistance@FPL.com

<u>Name</u>	<u>Title</u>
Edward F. Tancer	Vice President & General Counsel
Alissa E. Ballot	Vice President & Corporate Secretary
Maria V. Fogarty	Vice President, Internal Audit

In addition, you may contact any member of the Audit Committee of the FPL Group Board of Directors by calling 561.694.4644 or writing to: Chairman of the Audit Committee, FPL Group, Inc., PO Box 14000, 700 Universe Boulevard, Juno Beach, Florida 33408.

Adopted March 31, 2004; revised July 29, 2005

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Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 10
Page 1 of 1

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- Q. (45)
- 1) Please provide FPL Group Code of Conduct.
 - 2) Provide all journal entries for December 2004 to record receivables/payables related to FPLES.
 - 3) Provide the general ledger account printouts for receivables/payables related to FPLES.
 - 4) Provide the script of the FPL customer service representatives before they transfer the call to FPLES.
 - 5) Provide for December 2004 account detail for whichever account FPL records money received from advertisers for bill stuffers.

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- A.
- 1) See attached FPL Code of Conduct.
 - 2) See attached file with journal entries for December 2004 to record receivables/payables at FPL related to FPLES.
 - 3) See attached file with general ledger printouts for December 2004 for receivables/payables at FPL related to FPLES.
 - 4) Below is the web shot displaying the script referred to by the FPL Representative before they transfer the call to FPLES.

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(Deposit/documentation/inspection requirements must be met before connection of service.)

Your order to connect service is now complete.

~~CONFIDENTIAL~~

IF TRANSFER

Allow me to transfer you for your new Bill Account number. Thank you for calling FPL, it has been my pleasure to assist you.

IF NO TRANSFER

Allow me to confirm your order by providing you with your new Bill Account number. Your new Bill Account number is "4108494024". Please remember to use this new Bill Account number for future account inquiries and requests. Thank you for calling FPL, it has been my pleasure to assist you.

English Spanish Arabic

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FPL
Service Connect Process
RCA: #05-285-4-1 Undocketed
TYE: 12/31/05

Title:

Print Screen

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5) See attached file for December 2004 FPL account detail, where revenues are recorded related FPL's Bill Statement Advertising program.

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3 COMPANY : 01
 LEDGER
 DATE JV# PAGE# SRC STATUS DATE CYC ACCRUAL REVERSE SCHEDULED INFORMATION
 200412 31 0031 65000 COMPLETED NO (NOT SCHEDULED)

APPROVAL INFORMATION ENTERED/LAST CHANGED INFORMATION EXCEPTION APPROVAL INFORMATION
 DATE TIME PERSON DATE TIME PERSON LOC SECT DATE TIME PERSON
 2005-01-05 10.23 DENNIS JOHNSON 0009 0013

REMARKS (A) TRANSFER REV AND COST OF GOODS FOR IN-TERRITORY GAS SALES AT FEELS TP
 FPL. (B) RECORD BAD DEBT EXP; (C) RECORD CRT TAX EXPENSE PAID BY FPLES.

SEL	D/C	NO	ER	CMF	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL ACCT NO	ER	LOC	PL ACCT	EAC	PERCENT	TYPE	
***	C	02831	094	000	3400	0078	956			NOV 04 BELLED NG	456.022	00000	000	0078	000.0000	***	100.00	MOOP
***	D	02832	094	000	3400	0078	601			NOV 04 COGS - BELLED	456.023	00000	000	0078	000.0000	***	100.00	MOOP
***	D	02832	094	000	3400	0078	601			NOV 04 COGS - RETAILAGE	456.023	00000	000	0078	000.0000	***	100.00	MOOP
***	D	00000	000	146	9050	0078	662			NOV 04 NG NET MGR CASH	456.023	00000	000	0078	000.0000	***	100.00	MOOP
***	D	02832	094	000	3400	0078	669			GRY TAX ON BELLED REV	456.024	00000	000	0078	000.0000	***	100.00	MOOP
***	D	02831	094	000	3400	0078	697			NOV 04 ACT BAD DEBT EXP								
***	C	00000	000	144	2000	0078	697			NOV 04 ACT BAD DEBT EXP								

BATCH TOTAL: [REDACTED] TOTAL ENTRIES: 7

Per J. Stenkevitz we decided not
 to pursue this information.

This journal entry is related
 to Fla. Gas.

Journal entries for 12/04 to record
 renewals/payables related
 to FILES.
 Confir identical

CONFIDENTIAL

1012

Service Contract Process
 RCA: #05-288-41 Undelected
 IYE: 12/31/05
 Title: Res H10 Gas Sales
 W. Miller
 J. 1/10

46-1

FPL
 Service Connect Process
 RCA: #05-285-4-1 Undocketed
 TYE: 12/31/05

W 2/10/04

Title: Reg #110 Gas Sca

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10/2

FLORIDA GAS
 Retainage Calculation
 November Actual Flow / December Est'd Flow
 December-04

Month-end		Flow Month	Billed Vol. (MMBTU)	Exp'd Vol. (MMBTU)	Tangible Retainage	Intangible Retainage	MMBTU	WACOG	In-Terr	Out-Terr	In-Terr %	Out-Terr %	Total %
Dec-03	Nov-03												
Jan-04	Dec-03												
Feb-04	Jan-04												
Mar-04	Feb-04												
Apr-04	Mar-04												
May-04	Apr-04												
Jun-04	May-04												
Jul-04	Jun-04												
Aug-04	Jul-04												
Sep-04	Aug-04												
Oct-04	Sep-04												
Nov-04	Oct-04												
Dec-04	Nov-04												
Jan-05	Dec-04												

Month-end		Flow Month	Billed Vol. (MMBTU)	Exp'd Vol. (MMBTU)	Tangible Retainage	Intangible Retainage	Total Retainage	WACOG	In-Terr	Out-Terr	In-Terr %	Out-Terr %	Total %
Dec-03	Dec-03												
Jan-04	Jan-04												
Feb-04	Feb-04												
Mar-04	Mar-04												
Apr-04	Apr-04												
May-04	May-04												
Jun-04	Jun-04												
Jul-04	Jul-04												
Aug-04	Aug-04												
Sep-04	Sep-04												
Oct-04	Oct-04												
Nov-04	Nov-04												
Dec-04	Dec-04												
Jan-05	Jan-05												

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2004.ap12.fgas.gas.xls/Retainage

83
46-1

W 2/10/06
 JH
 2/06

Title: Key #10 Gas Sales

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10/2

2004.ap12.fpl.es.gas.leak/EST.GM

FLORIDA GAS
ESTIMATED GROSS MARGIN & BAD DEBT
 December Estimated Flow
 December-04

ESTIMATED GROSS MARGIN CALCULATION

REVENUE	In-Territory (31)	Out-of-Territory (30)	Total
Current Month Billings (GL Download)	Amount	Amount	Amount
Revenue	mmbtu's	mmbtu's	mmbtu's
Total Revenue	70.80%	20.20%	100.00%
COST OF GOODS SOLD			
Percentage of Total Billed mmbtu's			
Total COGS			
RETAINAGE			
Total COGS Including Retainage			
ESTIMATED GROSS MARGIN			
ESTIMATED BAD DEBT CALCULATION			
Total Revenue			
Expected Average Rate**			
ESTIMATED PROVISION FOR BAD DEBT			

**Rate for bad debt allowance changed to [redacted] as of 12/31/03 based on history print analysis
 ***Rate for bad debt allowance changed to [redacted] as of 6/30/04 based on history print analysis
 ****Rate for bad debt allowance changed to [redacted] as of 12/31/04 based on history print analysis

Prepared by: Meira Felkroyal Date: _____
 Approved by: Jose Miranda Date: _____

46-1
 P6

FPL
 Service Connect Process
 RCA: #05-285-4-1 Undocketed
 TYE: 12/31/05

W 2/10/06

2/06

Title: Reg #10 Gas Sec

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1012

FLORIDA GAS
 Retainage Calculation
 November Actual Flow / December Est'd Flow
 December-04

		ACTUAL										
Month-end	Flow Month	Billed Vol. (MMBTU's)	Exp'd Vol. (MMBTU's)	Tangible Retainage	Intangible Retainage	MMBTU's	WACOG	In-Terr	Out-Terr	In-Terr \$	Out-Terr \$	Total \$
Dec-03	Nov-03											
Jan-04	Dec-03											
Feb-04	Jan-04											
Mar-04	Feb-04											
Apr-04	Mar-04											
May-04	Apr-04											
Jun-04	May-04											
Jul-04	Jun-04											
Aug-04	Jul-04											
Sep-04	Aug-04											
Oct-04	Sep-04											
Nov-04	Oct-04											
Dec-04	Nov-04											
Jan-05	Dec-04											

		ESTIMATE										
Month-end	Flow Month	Billed Vol. (MMBTU's)	Exp'd Vol. (MMBTU's)	Tangible Retainage	Intangible Retainage	Total Retainage	WACOG	In-Terr	Out-Terr	In-Terr \$	Out-Terr \$	Total \$
Dec-03	Dec-03											
Jan-04	Jan-04											
Feb-04	Feb-04											
Mar-04	Mar-04											
Apr-04	Apr-04											
May-04	May-04											
Jun-04	Jun-04											
Jul-04	Jul-04											
Aug-04	Aug-04											
Sep-04	Sep-04											
Oct-04	Oct-04											
Nov-04	Nov-04											
Dec-04	Dec-04											
Jan-05	Jan-05											

(B)

2004.sp12.fplsc.gas.le.xls/Retainage

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46-1

CONFIDENTIAL

Title:

2/07

CONFIDENTIAL

This entry related to cash received on behalf of FPLS related to the cases. It was not audited. We requested the information to see the amount charged for WFRS.

cash receipts
FPLS

REL D/C	WO	EM	CAS	REC/A	LOC	PROGRAM	LOC	DESCRIPTION	AMOUNT	TAX
***D	00000	000	000	143	9900	0003	1790	APPLIC CASH-TIME(2)	1790	
***D	00000	000	000	143	9900	0003	1790	APPLIC CASH-TIME(2)	1790	
***D	00000	000	000	143	9900	0003	1790	APPLIC CASH-TIME(1)	1790	
***D	00000	000	000	143	9900	0003	1790	APPLIC CASH-TIME(1)	1790	

APPROVAL INFORMATION

DATE: 2005-01-05 18:33 DENNIS JOHNSON
TIME PERSON: DENNIS JOHNSON
LOC EXCH DATE: 0009 0013
EXCEPTION APPROVAL INFORMATION:

REMARKS TO APPLIC CASH RECEIPTS FOR CURRENT MONTH RECEIVED ON BEHALF OF FPLS

REMARKS TO APPLIC CASH RECEIPTS FOR CURRENT MONTH RECEIVED ON BEHALF OF FPLS

APPROVAL INFORMATION

DATE: 2005-01-05 18:33 DENNIS JOHNSON
TIME PERSON: DENNIS JOHNSON
LOC EXCH DATE: 0009 0013
EXCEPTION APPROVAL INFORMATION:

REMARKS TO APPLIC CASH RECEIPTS FOR CURRENT MONTH RECEIVED ON BEHALF OF FPLS

REMARKS TO APPLIC CASH RECEIPTS FOR CURRENT MONTH RECEIVED ON BEHALF OF FPLS

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46-2-07

Top

12/04

Handwritten signature and initials: A, B, C, D, E, F, 12-18

Page: 1 Document Name: untitled

Seg Value MBA Balance List

140 / IIGL14F

Seg nbr.: 01

Beg value: 143990

Redisplay? Y

Position cursor and press a function key.

Accounting Control Key

143990C50009143000

143990JV0009143000

Desc.: POINT ACCT

End value: 143990

Rec type: P Year: 2004

Period

12

12

NET Amount

1,684,237.73-

19,424,151.64

Handwritten: A detour hand 4
p - p

(P)

RUNNING TOTAL: 17,739,913.91

NO MORE DATA AVAIL

Next transaction 140

F1=Help F2=Next txn F3=Exit F4=Prompt F5=Hold txn F6=Change sys F7=Post Dt1 F8=

Status: CONTINUE

SC / AFPL

F10= F11=Select F12=Main menu

Date: 1/5/2005 Time: 5:54:44 PM

B

10/2

Handwritten: KW 2/1/06
6

Title:

46-2

REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21				FPL ENERGY SERVICES, INC		PROCESS DATE 12/28/04		PAGE 571	
CASH AUDIT REPORT				C		D		E	
TR	OBLIG ID /	OBLIG DT/	TRM DUE	DISC	LB	CHECK	CASH	OBLIG	OPER
NS	CHECK NO	DEPST DT	CD DATE	DATE	CD	AMOUNT	APPLIED	AMOUNT	RSN ID
08012	317915								
PM	614598	113004			82				
FD	614598	101904	N3	111804	111804				
* CHECK TOTAL 8230-001 CHECK NO 614598 DATE 113004									
* * CUST TOTAL 317915									
* * * DEPOSIT DATE TOTAL 113004									
08012	310650								
FD	620661	120204	12	121404	121404				
FD	620860	120304	N3	010205	010205				
* CHECK TOTAL CHECK NO 0000000 DATE 120304									
* * CUST TOTAL 310650									
* * * DEPOSIT DATE TOTAL 120304									
08012	308335								
PM	620632	120604			82				
FD	620632	120204	N3	010105	010105				
* CHECK TOTAL 8206-001 CHECK NO 620632 DATE 120604									
* * CUST TOTAL 308335									
08012	373662								
PM	619053	120604			82				
FD	619053	111904	N3	121904	121904				
* CHECK TOTAL 8206-002 CHECK NO 619053 DATE 120604									
* * CUST TOTAL 373662									
* * * DEPOSIT DATE TOTAL 120604									
08012	329696								
PM	618718	120804			82				
FD	618718	111704	N3	121704	121704				
* CHECK TOTAL 8208-001 CHECK NO 618718 DATE 120804									
* * CUST TOTAL 329696									
* * * DEPOSIT DATE TOTAL 120804									

OLX
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FPL
Service Contact Process
RCA: 405-285-441 Undocked
TYE: 1231/03

10/2

46-2

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REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

FPL ENERGY SERVICES, INC
CASH AUDIT REPORT

PROCESS DATE 12/28/04 PAGE 572

TR	OBLIG ID / DE CHECK NO	OBLIG DT/ DEPST DT	TRM CD	DUE DATE	DISC DATE	LB CD	CHECK AMOUNT	CASH APPLIED	OBLIG AMOUNT	ADJUSTMENTS	DISCOUNT ALLOWED	OPER RSN ID
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08012 310650
 PM W120404 120904
 PD 619207 112204 N2 120404 120404
 * CHECK TOTAL 3160-001 CHECK NO W120404 DATE 120904
 * * CUST TOTAL 310650
 * * * DEPOSIT DATE TOTAL 120904

08012 317915
 PM 617614 121404
 PD 617614 110904 N3 120904 120904
 * CHECK TOTAL 8214-004 CHECK NO 617614 DATE 121404
 * * CUST TOTAL 317915

08012 365072
 PM 616777 121404
 PD 616777 110304 N3 120304 120304
 * CHECK TOTAL 8214-003 CHECK NO 616777 DATE 121404
 * * CUST TOTAL 365072

08012 367916
 PM 621591 121404
 PD 621591 120904 N3 010805 010805
 * CHECK TOTAL 8214-001 CHECK NO 621591 DATE 121404
 * * CUST TOTAL 367916

08012 373657
 PD 622208 121404 N3 011305 011305
 PD 622220 121404 N3 011305 011305
 * CHECK TOTAL CHECK NO 00000000 DATE 121404
 * * CUST TOTAL 373657
 * * * DEPOSIT DATE TOTAL 121404

[REDACTED]

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FPL
 Service Contact Process
 KCA: #05-285-41 Undisclosed
 IYE: 12/31/05

12/29/04
 12/29/04
 12/29/04

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REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

FFM - AAV
CASH ADIT REPORT

PROCESS DATE 12/28/04 PAGE 574

TR DS	OBLIG ID / CHECK NO	OBLIG DT / DEPOST DT	TRM CD	DUE DATE	DISC DATE	LB CD	D CHECK AMOUNT	E CASH APPLIED	F OBLIG AMOUNT	G ADJUSTMENTS	H DISCOUNT ALLOWED	I OPER RSN ID
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	41010 344863											
	FM 614864	112904				41						
	PD 614864	102004 N3	111904	111904								
	* CHECK TOTAL 4129-002 CHECK NO 614864 DATE 112904											
	** CUST TOTAL 344863											
	41010 348436											
	FM 615989	112904				41						
	PD 615989	110104 N3	120104	120104								
	* CHECK TOTAL 4129-001 CHECK NO 615989 DATE 112904											
	** CUST TOTAL 348436											
	*** DEPOSIT DATE TOTAL 112904											
	41010 342984											
	FM 615977	113004				41						
	PD 615977	110104 N3	120104	120104								
	* CHECK TOTAL 4130-007 CHECK NO 615977 DATE 113004											
	** CUST TOTAL 342984											
	41010 344354											
	FM 616873	113004				41						
	PD 616873	110404 N3	120404	120404								
	* CHECK TOTAL 4130-006 CHECK NO 616873 DATE 113004											
	** CUST TOTAL 344354											
	41010 358503											
	FM 616010	113004				41						
	PD 616010	110104 N3	120104	120104								
	* CHECK TOTAL 4130-004 CHECK NO 616010 DATE 113004											
	FM 618192	113004				41						
	PD 618192	111304 N3	121304	121304								
	* CHECK TOTAL 4130-005 CHECK NO 618192 DATE 113004											
	** CUST TOTAL 358503											
	41010 359678											

(P2)
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CONFIDENTIAL

1072

FPL
Service Contact Process
RCA: 405,285-4-1 Undeleted
TYE: 12/31/03

10/1/04
10/1/04
10/1/04

1	REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21												
2	FFN - AA V PROCESS DATE 12/28/04 PAGE 575												
3	CASH AUDIT REPORT												
4	TR	OBLIG ID /	OBLIG DT/	TRM	DUE	DISC	LB	D	E	F	G	H	I
5	DS	CHECK NO	DEPST DT	CD	DATE	DATE	CO	CHECK	CASH	OBLIG	ADJUSTMENTS	DISCOUNT	OPER
6								AMOUNT	APPLIED	AMOUNT		ALLOWED	RSN ID
5	PM	616498	113004				41						
6	PD	616498	110204	N3	120204	120204							
7	* CHECK TOTAL 4130-002 CHECK NO 616498 DATE 113004												
8	** CUST TOTAL 359678												
9	41010	364759											
10	PM	616499	113004				41						
11	PD	616499	110204	N3	120204	120204							
12	* CHECK TOTAL 4130-003 CHECK NO 616499 DATE 113004												
13	** CUST TOTAL 364759												
14	41010	373252											
15	PD	601943	061804	N3	071804	071804							
16	PD	620227	113004	N3	123004	123004							
17	* CHECK TOTAL 00000000 DATE 113004												
18	** CUST TOTAL 373252												
19	41010	375513											
20	PM	616047	113004				41						
21	PD	616047	110104	N3	120104	120104							
22	* CHECK TOTAL 4130-001 CHECK NO 616047 DATE 113004												
23	** CUST TOTAL 375513												
24	*** DEPOSIT DATE TOTAL 113004												
25	41010	307771											
26	PM	MFN1129	120104				41						
27	PD	614462	101804	N3	111704	111704							
28	* CHECK TOTAL 9150-001 CHECK NO MFN1129 DATE 120104												
29	** CUST TOTAL 307771												
30	*** DEPOSIT DATE TOTAL 120104												
31	41010	324350											
32	PM	620144	120304				41						

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FPL
Service Contact Process
RCAR #03-28544 Undeleted
TTE: 12/10/05

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12/10/05
12/10/05

REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

FFN - ADV
CASH AUDIT REPORT

PROCESS DATE 12/28/04 PAGE 576

TR DS	OBLIG ID / CHECK NO	OBLIG DT / DEPST DT	TRM CD	DUF DATE	DISC DATE	LB CD	CHECK AMOUNT	CASH APPLIED	OBLIG AMOUNT	ADJUSTMENTS	DISCOUNT ALLOWED	OPER RSN ID
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5 PD 620144 113004 N3 123004 1230 04
 * CHECK TOTAL 4103-009 CHECK NO 620144 DATE 120304

7 * * CUST TOTAL 324350

8 41010 337101

9 PM 616485 120304 41
 10 PD 616485 110204 N3 120204 1202 04
 * CHECK TOTAL 4103-001 CHECK NO 616485 DATE 120304

12 * * CUST TOTAL 337101

13 41010 343682

14 PM 615982 120304 41
 15 PD 615982 110104 N3 120104 1201 04
 * CHECK TOTAL 4103-003 CHECK NO 615982 DATE 120304

17 * * CUST TOTAL 343682

18 41010 355385

19 PD 614253 101504 N3 111404 1114 04
 20 PD 620810 120304 N3 010205 0102 05
 * CHECK TOTAL CHECK NO 0000000 DATE 120304

22 * * CUST TOTAL 355385

23 41010 356068

24 PM 612607 120304 41
 25 PD 612607 092904 N3 102904 1029 04
 * CHECK TOTAL 4103-004 CHECK NO 612607 DATE 120304

27 * * CUST TOTAL 356068

28 41010 361097

29 PM 616547 120304 41
 30 PD 616547 110204 N3 120204 1202 04
 * CHECK TOTAL 4103-002 CHECK NO 616547 DATE 120304

32 * * CUST TOTAL 361097

33 41010 369613

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OLX

Title: _____
 EPL
 Service Contract Process
 RCA: 405283441 Undocked
 TRF: 12/31/05

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12/29/04
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TR DS	OBLIG ID / CHECK NO	OBLIG DT / DEPST DT	TRM CD	DUR DATE	DISC DATE	LB CD	CASH CHECK AMOUNT	AAV CASH APPLIED	REPORT	F	G	H	I	PROCESS DATE	PAGE	577																							
	PM 616491	120304				41	[REDACTED]							12/28/04	577																								
	PD 616491	110204 N3		120204	120204		[REDACTED]																																
	* CHECK TOTAL 4103-008 CHECK NO 616491 DATE 120304																																						
	* * CUST TOTAL 369613																																						
	41010 372795						[REDACTED]																																
	PM 616680	120304				41	[REDACTED]																																
	OA **04281	120304 N3		120304			[REDACTED]																																
	PD **04281	120304 N3		120304			[REDACTED]																																
	PD 616680	110304 N3		120304	120304		[REDACTED]																																
	CB 616680 A	120304 N3		120304			[REDACTED]																																
	* CHECK TOTAL 4103-007 CHECK NO 616680 DATE 120304																																						
	* * CUST TOTAL 372795																																						
	41010 375513						[REDACTED]																																
	PM 999998	120304				41	[REDACTED]																																
	PD 620668	120204 N3		010105	010105		[REDACTED]																																
	* CHECK TOTAL 4103-005 CHECK NO 999998 DATE 120304																																						
	* * CUST TOTAL 375513																																						
	41010 378101						[REDACTED]																																
	PM 617868	120304				41	[REDACTED]																																
	PD 617868	111104 N3		121104	121104		[REDACTED]																																
	* CHECK TOTAL 4103-006 CHECK NO 617868 DATE 120304																																						
	* * CUST TOTAL 378101																																						
	* * * DEPOSIT DATE TOTAL 120304																																						
	41010 341336						[REDACTED]																																
	PM 612620	120604				41	[REDACTED]																																
	PD 612620	092904 N3		102904	102904		[REDACTED]																																
	* CHECK TOTAL 4106-001 CHECK NO 612620 DATE 120604																																						
	* * CUST TOTAL 341336																																						
	* * * DEPOSIT DATE TOTAL 120604																																						
	41010 341336						[REDACTED]																																

CONFIDENTIAL

10/2

FBI
 Service Contact Process
 RCA# 4052824-1 Underscored
 TVE# 1231/05

12/29/04
 10/2

416-2

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INTEGRITY BUSINESS FORMS, INC. Phone: (847) 698-2838 Fax: (847) 698-4608 Email: info@ibf.com

1	REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21	FFN - AAV	PROCESS DATE 12/28/04	PAGE 578						
2	A B C D E F G H I	CASH	AUDIT	REPORT						
3	TR OBLIG ID /	OBLIG DT/	TRM DUE	DISC	LB	CHECK	CASH	OBLIG	DISCOUNT	OPER
4	DS CHECK NO	DEPST DT	CD DATE	DATE	CD	AMOUNT	APPLIED	AMOUNT	ALLOWED	RSN ID
5	PD 618473	111604	N3	121604	121604					
6	PD 621295	120704	N3	010605	010605					OLX
7	* CHECK TOTAL	CHECK NO 000000 DATE 120704								OLX
8	• • CUST TOTAL 341336									
9	• • • DEPOSIT DATE TOTAL 120704									
10	41010 338700									
11	PM 616503	120804								41
12	PD 616503	110204	N3	120204	120204					
13	* CHECK TOTAL 4108-001	CHECK NO 616503 DATE 120804								
14	• • CUST TOTAL 338700									
15	41010 342375									
16	PM 616542	120804								41
17	PD 616542	110204	N3	120204	120204					
18	* CHECK TOTAL 4108-005	CHECK NO 616542 DATE 120804								
19	• • CUST TOTAL 342375									
20	41010 346695									
21	PM 612614	120804								41
22	PD 612614	092904	N3	102904	102904					
23	* CHECK TOTAL 4108-003	CHECK NO 612614 DATE 120804								
24	• • CUST TOTAL 346695									
25	41010 355215									
26	PM 612608	120804								41
27	PD 612608	092904	N3	102904	102904					
28	* CHECK TOTAL 4108-002	CHECK NO 612608 DATE 120804								
29	• • CUST TOTAL 355215									
30	41010 356100									
31	PM 621252	120804								41
32	PD 621252	120704	N3	010605	010605					
33	* CHECK TOTAL 4108-004	CHECK NO 621252 DATE 120804								

CONFIDENTIAL

File
Service Contract Process
RCN#052854-1 Undisclosed
IIE:12/31/05

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REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

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LB	CD	CASH	AUDIT	CHECK	CASH	OBLIG	AMOUNT	ADJUSTMENTS	DISCOUNT	ALLOWED	OPER	REN	ID
CD		AMOUNT	REPORT	AMOUNT	APPLIED	AMOUNT							

PROCESS DATE 12/28/04 PAGE 579

** CUST TOTAL 356100

*** DEPOSIT DATE TOTAL 120804

41010 312718

PM WFN1130	120904	41	
PM WFN1130	120904	41	
PD 616341	103104 N3 113004 113004		NSM
PD 616342	103104 N3 113004 113004		NSM
* CHECK TOTAL 9150-002 CHECK NO WFN1130 DATE 120904			

** CUST TOTAL 312718

41010 353656

PM WFN1201	120904	41	
PD 615993	110104 N3 120104 120104		NSM
* CHECK TOTAL 9150-003 CHECK NO WFN1201 DATE 120904			

** CUST TOTAL 353656

*** DEPOSIT DATE TOTAL 120904

41010 347231

PM 616489	121004	41	
PD 616489	110204 N3 120204 120204		NSM
* CHECK TOTAL 4110-003 CHECK NO 616489 DATE 121004			

** CUST TOTAL 347231

41010 357299

PM 620703	121004	41	
PD 620703	120204 N3 010105 010105		NSM
* CHECK TOTAL 4110-002 CHECK NO 620703 DATE 121004			

** CUST TOTAL 357299

*** DEPOSIT DATE TOTAL 121004

41010 334666

CONFIDENTIAL

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Service Center Process
RCA #03-283-4-1 Undetected
TIB 12/31/05

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4150-2

INTERIM BUSINESS FORMS, INC. Form 947 (8-7) 88-248 Rev. (8-7) 88-408 Small Business Edition

1 REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21
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3 A B C D E F G H I
4 CASH AUDIT REPORT PROCESS DATE 12/28/04 PAGE 580
DS OBLIG ID / OBLIG DT/ TRM DUE DISC LB CHECK CASH OBLIG DISCOUNT OPER
CD CHECK NO DRPST DT CD DATE DATE CD AMOUNT APPLIED AMOUNT ADJUSTMENTS ALLOWED RSN ID

5 PM 615980 121404 41
6 PD 615980 110104 N3 120104 120104
7 * CHECK TOTAL 4114-006 CHECK NO 615980 DATE 121404
8 ** CUST TOTAL 334646

9 41010 349229
10 PM 616029 121404 41
11 PD 616029 110104 N3 120104 120104
12 * CHECK TOTAL 4114-004 CHECK NO 616029 DATE 121404
13 ** CUST TOTAL 349229

14 41010 358968
15 PM 616027 121404 41
16 PD 616027 110104 N3 120104 120104
17 * CHECK TOTAL 4114-001 CHECK NO 616027 DATE 121404
18 ** CUST TOTAL 358968

19 41010 372737
20 PM 605726 121404 41
21 PD 605726 071604 N3 081504 081504
22 * CHECK TOTAL 4114-003 CHECK NO 605726 DATE 121404

23 PM 607491 121404 41
24 PD 607491 073004 N3 082904 082904
25 * CHECK TOTAL 4114-002 CHECK NO 607491 DATE 121404
26 ** CUST TOTAL 372737

27 41010 374002
28 PM 621687 121404 41
29 PD 621687 121004 N3 010905 010905
30 * CHECK TOTAL 4114-005 CHECK NO 621687 DATE 121404
31 ** CUST TOTAL 374002
32 *** DEPOSIT DATE TOTAL 121404

33 41010 328944

[REDACTED]

CONFIDENTIAL

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Service Connect Process
NOA: 905-35-4-1 Undocketed
FILE: 12/31/05

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12/31/05

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REPORT NO 4150-2 RUN 12/29/04 AT 01.29.22

FFN - AAV PROCESS DATE 12/28/04 PAGE 581
 CASH AUDIT REPORT
 C D E F G H I
 LB CHECK CASH OBLIG DISCOUNT OPER
 CD AMOUNT APPLIED AMOUNT ADJUSTMENTS ALLOWED RSN ID

PM 616482 121504 41
 FD 616482 120204 N3 120204 120204
 * CHECK TOTAL 4115-004 CHECK NO 616482 DATE 121504
 ** CUST TOTAL 328944
 41010 337101
 PM 620679 121504 41
 CA **00237 121504 N3 010105
 FD **00237 121504 N3 010105
 FD 620679 120204 N3 010105 010105
 CB 620679 A 121504 N3 010105
 * CHECK TOTAL 4115-006 CHECK NO 620679 DATE 121504
 ** CUST TOTAL 337101
 41010 342984
 PM 620653 121504 41
 FD 620653 120204 N3 010105 010105
 * CHECK TOTAL 4115-001 CHECK NO 620653 DATE 121504
 ** CUST TOTAL 342984
 41010 344781
 PM 615973 121504 41
 FD 615973 120104 N3 120104 120104
 * CHECK TOTAL 4115-003 CHECK NO 615973 DATE 121504
 PM 620650 121504 41
 FD 620650 120204 N3 010105 010105
 * CHECK TOTAL 4115-002 CHECK NO 620650 DATE 121504
 ** CUST TOTAL 344781
 41010 374002
 PM 622118 121504 41
 FD 622118 121404 N3 011305 011305
 * CHECK TOTAL 4115-005 CHECK NO 622118 DATE 121504
 ** CUST TOTAL 374002
 *** DEPOSIT DATE TOTAL 121504

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REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

FFN - AAV

PROCESS DATE 12/28/04 PAGE 582

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 CASH AUDIT REPORT
 TR OBLIG ID / OBLIG DT/ TRM DUE DISC LB CHECK CASH OBLIG DISCOUNT OPER
 DS CHECK NO DEPST DT CD DATE DATE CD AMOUNT APPLIED AMOUNT ADJUSTMENTS ALLOWED RSN ID

41010 335353
 PK 610913 121604 41
 PD 610913 090104 N3 100104 100104
 * CHECK TOTAL 4116-001 CHECK NO 610913 DATE 121604
 ** CUST TOTAL 335353
 *** DEPOSIT DATE TOTAL 121604
 41010 335927
 PK 620655 121704 41
 PD 620655 120204 N3 010105 010105
 * CHECK TOTAL 4117-001 CHECK NO 620655 DATE 121704
 ** CUST TOTAL 335927
 *** DEPOSIT DATE TOTAL 121704
 41010 351237
 PK 615984 122004 41
 PD 615984 110104 N3 120104 120104
 * CHECK TOTAL 4120-003 CHECK NO 615984 DATE 122004
 ** CUST TOTAL 351237
 41010 356066
 PK 616006 122004 41
 PD 616006 110104 N3 120104 120104
 * CHECK TOTAL 4120-002 CHECK NO 616006 DATE 122004
 ** CUST TOTAL 356066
 41010 362530
 PK 602215 122004 41
 OA **00696 122004 N3 072104
 PD **00696 122004 N3 072104
 PD 602215 083004 N3 072104
 CB 602215 122004 N3 072104
 * CHECK TOTAL 4120-001 CHECK NO 602215 DATE 122004
 ** CUST TOTAL 362530

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REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

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PROCESS DATE 12/28/04 PAGE 583

TR	OBLIG ID /	OBLIG DT/	TRM	DUR	DISC	LB	CASH	CASH	OBLIG	DISCOUNT	OPER
DS	CHECK NO	DEPST DT	CD	DATE	DATE	CD	AMOUNT	APPLIED	AMOUNT	ALLOWED	RSN ID

*** DEPOSIT DATE TOTAL 122004

41010 361348

PM 616040 122104 41
 PD 616040 110104 N3 120104 120104
 * CHECK TOTAL 4121-002 CHECK NO 616040 DATE 122104

*** CUST TOTAL 361348

41010 373998

PM 620695 122104 41
 PD 620695 120204 N3 010105 010105
 * CHECK TOTAL 4121-001 CHECK NO 620695 DATE 122104

*** CUST TOTAL 373998

*** DEPOSIT DATE TOTAL 122104

41010 355385

PM 621278 122204 41
 PD 621278 120704 N3 010605 010605
 * CHECK TOTAL 4122-001 CHECK NO 621278 DATE 122204

*** CUST TOTAL 355385

*** DEPOSIT DATE TOTAL 122204

41010 358502

PM 616020 122704 41
 PD 616020 110104 N3 120104 120104
 * CHECK TOTAL 4127-001 CHECK NO 616020 DATE 122704

*** CUST TOTAL 358502

*** DEPOSIT DATE TOTAL 122704

41010 306323

PM WFN1220 122804 41
 PD 623201 122104 N3 012005 012005
 * CHECK TOTAL 9154-001 CHECK NO WFN1220 DATE 122804

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FPL
Service Contact Process
RCN: 405-285-4-1 Undocked
IYE: 12/21/05

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INTEGRITY BUSINESS FORUM, INC.

Phone (947) 688-2026

Fax (947) 688-4008

Email: info@ibf.com

1 REPORT NO 4150-2 RUN 12/29/04 AT 01.29.21

FPN - AAV

PROCESS DATE 12/28/04 PAGE 584

TR DS	OBLIG ID / CHECK NO	OBLIG DT / DRPST DT	TRM CD	DUR DATE	DISC DATE	LB CD	CASH CHECK AMOUNT	AUDIT REPORT	E	F OBLIG AMOUNT	G ADJUSTMENTS	H DISCOUNT ALLOWED	I OPER RSN ID
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5 * * CUST TOTAL 3063 23

6 41010 307771

7 PM WFN1217 122 804 41
 8 PD 616340 103 104 N3 113004 1130 04
 9 * CHECK TOTAL 9153-018 CHECK NO WFN1217 DATE 122804

10 * * CUST TOTAL 3077 71

11 41010 312718

12 PM WFN1216 122 804 41
 13 PM WFN1216 122 804 41
 14 PD 621051 120 504 N3 010405 0104 05
 15 PD 621052 120 504 N3 010405 0104 05
 16 * CHECK TOTAL 9155-002 CHECK NO WFN1216 DATE 122804

17 * * CUST TOTAL 3127 18

18 41010 365386

19 PM WFN1210 122 804 41
 20 PD 620699 120 304 N3 010205 0102 05
 21 * CHECK TOTAL 9151-001 CHECK NO WFN1210 DATE 122804

22 * * CUST TOTAL 3653 86

23 41010 366856

24 PM WFN1216 122 804 41
 25 PD 617465 110 904 N3 120904 1209 04
 26 * CHECK TOTAL 9152-001 CHECK NO WFN1216 DATE 122804

27 * * CUST TOTAL 3668 56

28 41010 374714

29 PM WFN1217 122 804 41
 30 PD 616732 110 304 N3 120304 1203 04
 31 * CHECK TOTAL 9153-016 CHECK NO WFN1217 DATE 122804

32 * * CUST TOTAL 3747 14

33 41010 374717

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FPL
 Service Contract Process
 RCA: #052834-1 Undocketed
 TRN: 12/31/05

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REPORT NO 4150-2 RUN 12/29/04 AT 01:29:21

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 CASH AUDIT REPORT

PROCESS DATE 12/28/04 PAGE 595

DISCOUNT ALLOWED H I

ADJUSTMENTS F G

OBLIG AMOUNT F G

CASH APPLIED D E

CHECK AMOUNT C D

LN	TR	DS	CHK NO	AMT	DATE	CD	DISC	DATE	RSN ID
2	PM	WFN1217	122804			41			NSM
3	PD	616711	110304			41			NSM
4	* CHECK TOTAL 9153-022 CHECK NO WFN1217 DATE 122804								
5	* * CUST TOTAL 374721								
6	41010	374721							
7	PM	WFN1217	122804			41			NSM
8	PD	616728	110304			41			NSM
9	* CHECK TOTAL 9153-017 CHECK NO WFN1217 DATE 122804								
10	* * CUST TOTAL 374721								
11	41010	374721							
12	PM	WFN1217	122804			41			NSM
13	PD	616727	110304			41			NSM
14	* CHECK TOTAL 9153-015 CHECK NO WFN1217 DATE 122804								
15	* * CUST TOTAL 374721								
16	41010	374721							
17	PM	WFN1217	122804			41			NSM
18	PD	616706	110304			41			NSM
19	* CHECK TOTAL 9153-020 CHECK NO WFN1217 DATE 122804								
20	* * CUST TOTAL 374725								
21	41010	374725							
22	PM	WFN1217	122804			41			NSM
23	PD	616705	110304			41			NSM
24	* CHECK TOTAL 9153-015 CHECK NO WFN1217 DATE 122804								
25	* * CUST TOTAL 374728								
26	41010	374728							
27	PM	WFN1217	122804			41			NSM
28	PD	616705	110304			41			NSM
29	* CHECK TOTAL 9153-020 CHECK NO WFN1217 DATE 122804								
30	* * CUST TOTAL 374730								
31	41010	374730							
32	PM	WFN1217	122804			41			NSM
33	PD	616705	110304			41			NSM
34	* CHECK TOTAL 9153-020 CHECK NO WFN1217 DATE 122804								
35	* * CUST TOTAL 374732								
36	41010	374732							
37	PM	WFN1217	122804			41			NSM
38	PD	616705	110304			41			NSM
39	* CHECK TOTAL 9153-020 CHECK NO WFN1217 DATE 122804								
40	* * CUST TOTAL 374735								
41	41010	374735							

Title: Journal entry

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CONFIDENTIAL

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Handwritten letter: D

Handwritten letter: B

Handwritten letter: A

AS OF DATE 12/29/2004 PAGE 1

MARKETING VENDOR SERVICES BALANCING REPORT

REPORT: CUCT621-501123004

PAYMENT POWER

TRAM TYPE	PT-ACCT	PT-ACCT	PT-ACCT
BILLING	143.620	242.620	
CASH & CASH REVS			
CANCEL			
TOTAL			

(A) (P) (P) (P)
 (P) (P)
 (P) (P)

 END OF REPORT *****

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REPORT: CUCT624-501123004

MARKETING SERVICES VENDOR PAYMENT REPORT

AS OF DATE 12/29/2004 PAGE 1

SURGESHIELD

PT-ACCT
 143.650
 242.650
 242.670
 242.670

BILLING	CANCEL	PAYMENT	SALES TAX	TOTAL
[REDACTED]	[REDACTED]	[REDACTED] (H)	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED] (I)	[REDACTED]	[REDACTED]

***** TOTALS *****

RECEIVABLES
 LIABILITIES
 SALES TAXES
 SURGESHIELD PAYMENT TOTAL

[REDACTED]

**** END OF REPORT ****

REPORT: CUCT624-501123004

MARKETING SERVICES VENDOR PAYMENT REPORT

AS OF DATE 12/29/2004 PAGE 1

[REDACTED] Sales Tax
 [REDACTED]
 [REDACTED]

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 Service Connect Process
 RCM #05-285-41 Undersized
 TYE 12/31/05

Title: Social entry

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INTEGRITY BUSINESS FORMS, INC.	
Phone: (847) 689-2838	
Fax: (847) 689-4008	
Email: info@ibf.com	

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INTERMOUNT BUSINESS FORUMS, INC. Phone: (847) 688-5628 Fax: (847) 688-4504 Email: info@ibf.com

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REPORT: CUCT623-501123004

MARKETING SERVICES VENDOR PAYMENT REPORT

AS OF DATE 12/29/2004 PAGE 1

APPLIANCE PROTECTION PLUS

PT-ACCT

BILLING

CANCEL

PAYMENT

VENDOR

FPL COMM

SALES TAX

TOTAL

143.648

242.648

242.670

242.670

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242.649

TOTALS

RECEIVABLES

LIABILITIES

SALES TAXES

APPLIANCE PROTECTION PLUS PAYMENT TOTAL

PAYMENT TO VENDOR (83%)

PAYMENT TO FPL (17%)

**** END OF REPORT ****

REPORT: CUCT623-501123004

MARKETING SERVICES VENDOR PAYMENT REPORT

AS OF DATE 12/29/2004 PAGE 1

A B C D E F G H

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Title: Journal Entry

Service Contract Process
RCA: #05-285-4-1 Undisclosed
TEL: 1231105

12/29/04
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Title: Journal entry

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Tom Ruthig
01/04/05 11:03 AM

To: Dennis Johnson/FNR/FPL@FPL
cc: Maria V Besada/CS/FPL@FPL
Subject: Journal entry recording the Surgeshield expense incurred when using FPL Storerooms

Dennis, can I do this today? (in FPL?)

Debit 2706 ER 99 000 340 0078 EAC 639 \$2,533.41
Credit 1612 ER 92 000 000 503 EAC 676
Credit 0000 00 241.310 loc 999 EAC 790

— Forwarded by Tom Ruthig/CS/FPL on 01/04/05 10:08 AM —



Maria V Besada
01/03/05 04:00 PM

To: Tom Ruthig/CS/FPL@FPL
cc: John J Frawley/FNR/FPL@FPL, Gus Dominguez/CS/FPL@FPL,
Dennis Johnson/FNR/FPL@FPL, Jose Miranda/CS/FPL@FPL
Subject: Journal entry recording the Surgeshield expense incurred when using FPL Storerooms

Tom,

We need to generate an entry in FPLES recording the expense to the Surgeshield program for using FPL Stores to store the Surgeshield devices. This 2004 expense was calculated using methodology determined by Acctg.

[Redacted block]

We will need to process the following entries:

1. Debit for [Redacted] the Surgeshield work order: 2706-95-000-340-078 EAC 639 and credit the inter-company account for the same amount.
2. Then, the intercompany credit is recorded on the FPL side in two pieces: 1. [Redacted] to the Stores work order: 1612-92-000-000-503 EAC 676 and the remaining balance of [Redacted] to Account Number "241.310"; Location "999"; EAC "790"; and Description "Space Utilization" per John Frawley.

Get with Dennis Johnson to make sure entry is correct.

John F - please review spreadsheet to ensure it reflects your instructions.

Gus - please make sure that Stores contact is aware of credit they will be receiving.

Thanks,

Maria



2004 Surgeshield Stores Fee - 1-3-01

Ref

46-3

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Title: *Journal entry*

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2004 Stores Expense Associated with Handling Sursheild Device Inventory
Information provided by Gus Domiguez, FLES Sursheild product Mgr. and John Frawley, FPL Acctg

Description - Expense related to FPL Storerooms, incurred by the Sursheild program when FPL Storerooms store FLES Sursheild devices. Expense is determined by taking maximum storeroom space used to store devices and applying an annual rental fee and taxes as instructed to be calculated using FPL Accounting methodology.

	A	B	C	D	E	F	G	H
	Storeroom used in 2004	Location	Max Space used during 2004 - square footage - note 1	Annual rental fee per square footage - note 2	Calculated Rental Expense	Tax Rate - note 3	Tax Expense	Total Expense
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Notes:
1) Max Space used is determined by the maximum square footage of the storeroom used to store devices.
2) Annual rental fee per square footage is determined by the maximum square footage of the storeroom used to store devices.
3) Tax rate is determined by the location of the storeroom used to store devices.
4) Tax expense is calculated by multiplying the maximum square footage of the storeroom used to store devices by the tax rate.
ACCTG Total expense incurred by FPL Sursheild program

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2004 Sursheild Stores Fee - 1-3-05.xls 1/4/05

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Title: *Journal Entry*

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**Bad Debt Reserve Allowance
 Percent of Credit Sales Analysis
 For the Year 2004
 As of November 31, 2004**

Customer Name	Write-off Amount	Amount w/o Taxes	WRITE-OFF DATE
Write-Offs - 2001 Qik, Inc.	[REDACTED]	[REDACTED]	12/29/01
Write-Offs - 2002	[REDACTED]	[REDACTED]	4/19/02
[REDACTED]	[REDACTED]	[REDACTED]	4/19/02
[REDACTED]	[REDACTED]	[REDACTED]	6/11/02
[REDACTED]	[REDACTED]	[REDACTED]	8/20/02
[REDACTED]	[REDACTED]	[REDACTED]	8/20/02
[REDACTED]	[REDACTED]	[REDACTED]	8/28/02
[REDACTED]	[REDACTED]	[REDACTED]	9/20/02
[REDACTED]	[REDACTED]	[REDACTED]	12/20/02
Write-Offs - 2003	[REDACTED]	[REDACTED]	2/27/03
[REDACTED]	[REDACTED]	[REDACTED]	2/27/03
[REDACTED]	[REDACTED]	[REDACTED]	3/10/03
[REDACTED]	[REDACTED]	[REDACTED]	3/10/03
[REDACTED]	[REDACTED]	[REDACTED]	10/8/03
Write-Offs - 2004	[REDACTED]	[REDACTED]	7/28/04
[REDACTED]	[REDACTED]	[REDACTED]	8/25/04
[REDACTED]	[REDACTED]	[REDACTED]	10/26/04
[REDACTED]	[REDACTED]	[REDACTED]	10/26/04
[REDACTED]	[REDACTED]	[REDACTED]	10/26/04

	FPLES	FPL	Total
Revenue - 2001 (December)	[REDACTED]	[REDACTED]	[REDACTED]
Revenue - 2002	[REDACTED]	[REDACTED]	[REDACTED]
Revenue - 2003	[REDACTED]	[REDACTED]	[REDACTED]
Revenue - 2004 (January-November)	[REDACTED]	[REDACTED]	[REDACTED]
Total Write-offs	[REDACTED]	[REDACTED]	[REDACTED]
% of Bad Debt Allowance	[REDACTED]	[REDACTED]	[REDACTED]

Revenue 2001	FPLES	FPL	TOTAL
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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Title: *Journal Entry*

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Jose Miranda
01/05/05 02:13 PM

To: Dennis Johnson/FNR/FPL@FPL
cc:
Subject: Re: Gas Bad Debt Reserve Adjustment Proposal

4

Dennis,

5

Here is the gas bad debt reserve adjustment back-up. Call me with any questions.

6

Thank You,

7

Jose Miranda
Florida Power & Light
Customer Service-Financial & Business Planning
Office:(561) 691-7441
Pager:(305) 719-0790
Fax: (561) 691-7611

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— Forwarded by Jose Miranda/CS/FPL on 01/05/2005 02:12 PM —

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Dennis Brandt
01/05/2005 02:06 PM

To: Jose Miranda/CS/FPL@FPL
cc: James C I Gil/CS/FPL@FPL
Subject: Re: Gas Bad Debt Reserve Adjustment Proposal

22

I agree with the methodology and results.

23

Thanks
Jose Miranda

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Jose Miranda
01/05/2005 11:29 AM

To: Dennis Brandt/CS/FPL@FPL
cc:
Subject: Gas Bad Debt Reserve Adjustment Proposal

28

Dennis,

A

B

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30

Based on the attached spreadsheet, our adjustment to the gas bad debt reserve would be [redacted]. Please call me to discuss. Jim has reviewed this analysis.

31



2004.ap12.bad debt reserve allowance.gas-fin

32

Thank You,

33

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Jose Miranda
Florida Power & Light
Customer Service-Financial & Business Planning
Office:(561) 691-7441
Pager:(305) 719-0790
Fax: (561) 691-7611

P5

116-4

Title: Acct 234.900

10/3

PAGE 0004

FLORIDA POWER & LIGHT COMPANY
 FIMS FINANCIAL REPORT
 CASH SOURCE

REPORT: ST35-101-121103

SOME OWNER: CL ACT LOCK DATE CASH DATE DEBIT SEC IAC

FROM - TO SELECTION CRITERIA:

CL ACT: 234.900 - 214.900

CASH LOCK: -

CASH DATE: -

WORKSHEET: -

INVOICE: -

COMMENTS: MONICA VARGAS

LENDER DATE: 200412

AMOUNT: -

INVOICE CUSTOMER: -

INVOICE: -

CL ACT	LOCK DATE	CASH DATE	DEBIT SEC	IAC	TRF VENDOR	STRT BANK	DEBIT DESCRIPTION	INVOICE CUSTOMER	AMOUNT
234.900	0009	200412	11/23/2004	0046	70260 790 8000000000	0000	0000000 0085		.00
234.900	0009	200412	11/23/2004	0046	70260 790 8000000000	0000	0000000 0085		479,600.28-
234.900	0009	200412	11/30/2004	0046	70260 790 8000000000	0000	0000000 0085		26,480.28-
234.900	0009	200412	12/01/2004	0046	70260 790 8000000000	0000	0000000 0085		28,107.16-
234.900	0009	200412	12/02/2004	0046	70260 790 8000000000	0000	0000000 0085		22,654.55-
234.900	0009	200412	12/03/2004	0046	70260 790 8000000000	0000	0000000 0085		619,782.57-
234.900	0009	200412	12/06/2004	0046	70260 790 8000000000	0000	0000000 0085		1,278.80-
234.900	0009	200412	12/06/2004	0046	70260 790 8000000000	0000	0000000 0085		744,146.03-
234.900	0009	200412	12/07/2004	0046	70260 790 8000000000	0000	0000000 0085		239,827.42-
234.900	0009	200412	12/08/2004	0046	70260 790 8000000000	0000	0000000 0085		62,186.70-
234.900	0009	200412	12/09/2004	0046	70260 790 8000000000	0000	0000000 0085		274,703.71-
234.900	0009	200412	12/10/2004	0046	70260 790 8000000000	0000	0000000 0085		1,411.62-
234.900	0009	200412	12/13/2004	0046	70260 790 8000000000	0000	0000000 0085		614,573.99-
234.900	0009	200412	12/14/2004	0046	70260 790 8000000000	0000	0000000 0085		225,184.39-
234.900	0009	200412	12/15/2004	0046	70260 790 8000000000	0000	0000000 0085		136,932.64-
234.900	0009	200412	12/16/2004	0046	70260 790 8000000000	0000	0000000 0085		16,540.35-
234.900	0009	200412	12/17/2004	0046	70260 790 8000000000	0000	0000000 0085		2,404.60-
234.900	0009	200412	12/20/2004	0046	70260 790 8000000000	0000	0000000 0085		890,725.61-
234.900	0009	200412	12/21/2004	0046	70260 790 8000000000	0000	0000000 0085		280,236.03-
234.900	0009	200412	12/22/2004	0046	70260 790 8000000000	0000	0000000 0085		248,740.45-
234.900	0009	200412	12/27/2004	0046	70260 790 8000000000	0000	0000000 0085		1,574.46-
234.900	0009	200412	12/27/2004	0046	70260 790 8000000000	0000	0000000 0085		1,218.26-

4,946,172.28-
 4,946,172.28-
 4,946,172.28-

(P)

*DATE 200412
 *1500N 0009
 **4625 ACCT 234.900

P2

FPL
Service Connect Process
RCA: #05-285-4-1 Undocketed
TYB: 12/31/05

Title: Acct 234.900

WJ
2/17/06

10/3

REPORT: 5735-101-121305
FLORIDA POWER & LIGHT COMPANY
FIMS FINANCIAL REPORT
CASH SOURCE
PAGE 0005
CL ACCT LOAN DATE CASH DATE DEPDT SRC MAC VERSION BTRCH BANK# BRIDST DESCRIPTION INVOICE CUSTOMER AMOUNT
*****GRAND TOTAL 4,946,172.28-

P3

107-1

FPL
 Service Connect Process
 RCA: #05-285-4-1 Undocketed
 TYE: 12/1/05

Title: Acct 234.900

Handwritten: 10/3/06
 2/11

10/3

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PAGE 0006

FLORIDA POWER & LIGHT COMPANY
 FIRE FINANCIAL REPORT
 CASH VOUCHER SOURCE

REPORT: 5735-101-121305

SOME ORDER: GL ACCT AMOUNT DATE LOCH SRC FO

FROM - TO SELECTION CRITERIA:

GL ACCT: 234.900 - 234.900
 PRC: -
 DELIV LACH: -
 VOUCHER: -
 FO NUMBER: -

LEDGER DATE: 200412
 SOURCE: -
 AMOUNT: -
 SERI/BATCH: -
 INTERFAC ID: -
 PAGE: -

VENDOR:

CONSENTS: MONICA VARGAS

GL ACCT	AMOUNT	DATE	LOCH	SRC	FO	NUMBER	DESCRIPTION	DEB	CRED	DATE	DEB	CRED	QUANTITY
A	4,758,334.48	200412	0009	20460			550064000 790 TEL TO FILES	450		4543	TEL ENERGY SERV		.00
B													
C													
D													
E													
F													
G													
H													

4,758,334.48 *GL ACCT 234.900
 4,758,334.48 *****GRAND TOTAL

(Handwritten circled P)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

Handwritten: P4

*WV
2/7/06*

Title: *acct 144.200*

(P04)

CONFIDENTIAL

E 10/3

Page: 1 Document Name: untitled

FINAL	A	B	C	D	E
FLORIDA POWER & LIGHT COMPANY					
GENERAL LEDGER MONTHLY TRANSACTIONS					
MONTH OF 12 / 2004					
DESCRIPTION	SC	ACCOUNT	NET CHANGE	BEGIN BALANCE/ ENDING BALANCE	
RETAIL GAS SALES	JV	144200	<i>[REDACTED]</i>	<i>[REDACTED]</i>	<i>[REDACTED]</i>
TOTAL POINT ACCOUNT		144200	<i>[REDACTED]</i>	<i>[REDACTED]</i>	<i>[REDACTED]</i>

(P2)

NEXT ACCOUNT : 144500
NEXT MONTH : 12 NEXT YEAR : 2004

**** NEXT TRANSACTION **** GLR

*Gas Sales were not audited because
John Stenweckz was only interested
in the FPL'S Service Connect Process*

Date: 12/13/2005 Time: 1:33:36 PM

47-2R

Gas Sales Not audited

Handwritten: 1/11/06

Title: Acct 144.200

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CONFIDENTIAL

FACE 0006

FLORIDA POWER & LIGHT COMPANY
 THIS FINANCIAL REPORT
 JOURNAL VOUCHER SOURCE

REPORT: 5735-101-121305

FORM ORDER: GL ACCT AMOUNT DATE LOCK SRC JY#

FROM - TO SELECTION CRITERIA:

GL ACCT: 144.200 - 144.200
 CHG LOCK: -
 EAC: -
 JY MONTH: -
 PAGE NUMBER: -
 NUMBER: -

LEDGER DATE: 200412 - 200412
 SOURCE: -
 JY NUMBER: -
 INTERFACE ID: -

COMMENT: MONICA VARGAS

Handwritten: A B C D E F G H I J K L M N

GL ACCT	AMOUNT	DATE	LOCK	SRC	JY#	PAGE	DESCRIPTION	STYCK	MCS	DISTRIBUTION	SAC	INVOICE	CUSTOMER
144.200	200412	0078	55000	1231	031	POY 04	ACT END DEF	0031	0000-00-000	000-000	697		
144.200	200412	0078	55000	1231	028	DEC 04	RET END DEF	0028	0000-00-000	000-000	697		
144.200	200412	0078	55000	1231	047	AC-RAY	ROY 04	0047	0000-00-000	000-000	697		
144.200	200412	0078	55000	1231	671	LEAS	END ADV TO	0671	0000-00-000	000-000	697		

*GL ACCT 144.200
 *****GRAND TOTAL

Handwritten: (P1)

Handwritten: 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19

Handwritten: P2

Handwritten: 47-2

INTEGRITY BUSINESS FORMS INC. Phone: (847) 684-2685 Fax: (847) 684-4524 Email: integrity@icb.com

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REPORT: 5735-101-121305

FLORIDA POWER & LIGHT COMPANY
FPLS FINANCIAL REPORT
PAYROLL SOURCE

PAGE 0003

SORT ORDER: GL ACCT AMOUNT DATE LOCN SRC ER

FROM - TO SELECTION CRITERIA:

GL ACCT: 146.905 - 146.905
CRG LOCN: -
EAC: -
PAYROLL LOCN: -
CREW: -
INTERFACE ID: -

LEDGER DATE: 200412 - 200412
SOURCE: -
AMOUNT: -
PAY PERIOD: -
BATCH: -

COMMENTS: MONICA VARGAS

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
GL ACCT	AMOUNT	DATE	LOCN	SRC	PA	LOCN	EF	JUL	CREW	EMPL	STCK	EAC	REG	REG	O	TO	
146.905	135.78	200412	0009	36000	000232	26	000	0000	23960	500	803		4.00	135.78	.00	.00	4.00
146.905	145.16	200412	0009	36000	000235	25	000	0000	06996	500	803		3.00	145.16	.00	.00	3.00
146.905	271.57	200412	0009	36000	000232	25	000	0000	23960	500	803		8.00	271.57	.00	.00	8.00
146.905	771.40	200412	0009	36000	000235	26	000	0000	89455	500	803		28.00	771.40	.00	.00	28.00
146.905	1,597.90	200412	0009	36000	000235	25	000	0000	89455	500	803		58.00	1,597.90	.00	.00	58.00
	2,921.81		*GL ACCT	146.905									101.00	2,921.81	.00	.00	101.00
	2,921.81		*****GRAND TOTAL										101.00	2,921.81	.00	.00	101.00

(11)

~~CONFIDENTIAL~~

10/13

Title: Dec 14 2004

FPL
Service Contract Process
PCA: 603-283-441 Undeclared
TYE: 12/13/05

12/14/05
J. Williams

17-2
P4

Handwritten: 2/7/06

Title: Acct 144.200

Handwritten: 10/3

CONFIDENTIAL

PAGE 0006

FLORIDA POWER & LIGHT COMPANY
 FIMS FINANCIAL REPORT
 JOURNAL VOUCHER SOURCE

REPORT: 8735-101-121305

SOME ORDER: GL ACCT AMOUNT DATE LOCK SRC JY#

FROM - TO SELECTION CRITERIA:

GL ACCT: 146.905
 CURS LOCK: - 146.905
 SRC: -
 JY MONTH: -
 PAGE NUMBER: -
 WORKSHEET: -

LEDGER DATE: 200412
 SOURCE: - 200412
 AMOUNT: -
 JY NUMBER: -
 INTERFACE ID: -

COMMENTS: MONICA VARGAS

A B C D E F G H I J K L M N

GL ACCT	AMOUNT	DATE	LOCK	SRC	JY#	PAGE	DESCRIPTION	EVCH	SCHS	DISTRIBUTION	EMC	INVOICE	CUSTOMER
146.905	200412	0009	65000	1276A	001	ER 98	LOADINGS	0001	3120	99-000	180-009	920	
146.905	200412	0009	65000	1276A	001	ER 98	LOADINGS	0001	3120	99-000	180-009	920	
146.905	200412	0999	65000	1231	028	EMC	EST WE NET	84801	0000	00-000	000-000	682	
146.905	200412	0999	65030	0981	021	621964		401	0000	00-000	000-000	682	
146.905	200412	0999	65000	1231	047	AC-REV	MOV EST MG	0047	0000	00-000	000-000	682	111985
146.905	200412	0999	65000	1231	031	MOV	04 MG NET	MAA	0031	0000	00-000	000-000	682

CEL ACCT 146.905
 ****GRAND TOTAL

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21

Handwritten: P5

47-2

FPL

Website AP

(b1)

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conf. detail

Florida Power & Light Company
Docket No. Undocketed
FPLES Service Connect Process Audit
Audit Request No. 5
Page 1 of 1

- Q.
- 1) Provide the analysis that shows the allocation of costs, overheads and adders for the time spent transferring the call to connect services from the call center.
 - 2) Provide printouts of web pages for web site if a customer asks to connect new service.
 - 3) Provide support that this connection is not transferred to FPLES.
- A.
- 1) See attached analysis as requested.
 - 2) See attached requested web pages. Note that the printouts of the web pages provided illustrates a customer who is connecting service and is required to pay a deposit.
 - 3) There is no interface built between the FPL web site service connect process and the FPLES Connect Services business. Moreover, none of the service connect transactions processed through the FPL web site are subsequently provided to the FPLES Connect Business. See attached web screen shots confirming this fact.

This was verified with the printouts provided. No further work needed.

FPL

Website 9/0

- 3) This question was withdrawn by Gabby Leon on 12/15/05.
- 4) This question was answered in the 12/8/05 meeting.
- 5) This question was answered in the 12/8/05 meeting.

Step1- Log into FPL.com

Florida Power & Light Company (FPL): Electric Power Utility - Microsoft Internet Explorer provided by F...

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites

Address <http://webtest.fpl.com/> Go Links

FLORIDA POWER & LIGHT

Home Page Contact Us Log In/Log Out FAQs Site Map

Access my Account Pay My Bill Report Trouble Find A Job

Search: GO Tuesday, December 13, 2006

FPL

For Your Home
For Your Business
Storm Center
Safety
Our Environment
News
Community Care
Learning Center
About Us
Investor
Family of Sites

If you think this is expensive, imagine filling up a power plant

- ▶ [Skyrocketing fuel costs drive up electric bills for 2006](#)

Things you can do

- ▶ [Home Energy Advisor](#): Tips and tools to help you keep bills down.
- ▶ [Business Rebates and Incentives](#): Smart solutions to reduce costs.
- ▶ [FPL Budget Billing](#): Help to make your electric bill more predictable.
- ▶ [Residential On Call | Business On Call](#): Quick way to lower your bill.

▶ [FPL rings in the holiday season with tips for savings and safety](#)

User ID:

Password:

[Registration](#) | [FAQs](#)

Billing & Payment

[FPL E-Mail Bill](#): It saves you time and money

[FPL Pay Online](#): Make payments anytime

[Automatic Bill Pay](#): Your bill is always paid, always on time.

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49 P23

572

Albaster P/P
FPL

Step 2- From the home page select the Access My Account tab and click on Open or reopen an account

49 Ray

572

APL
APL

Step 3- Once you click on Open or reopen an account this will take you to the content page to read about all the info you will need to connect service.

(continue to next slide for the rest of the page)

FPL | Open or Reopen an Account - Microsoft Internet Explorer provided by FPL Group for Company Use

Address: http://webtest.fpl.com/access/contents/open_or_reopen_an_account.shtml

FPL

Open or Reopen an Account

Deposit requirements | Requests for weekends and holidays | Open or reopen an account | Electrical inspections | New electric service

Moving to a new residence and need service opened or reopened in your name? Review the information below, then submit your request online.

Deposit requirements

For frequently asked questions and answers about

- residential deposits, [click here](#)
- business deposits, [click here](#).

Requests for weekends and holidays

Requests for weekends and holidays will be scheduled for the next business day.

Open or reopen an account

To open

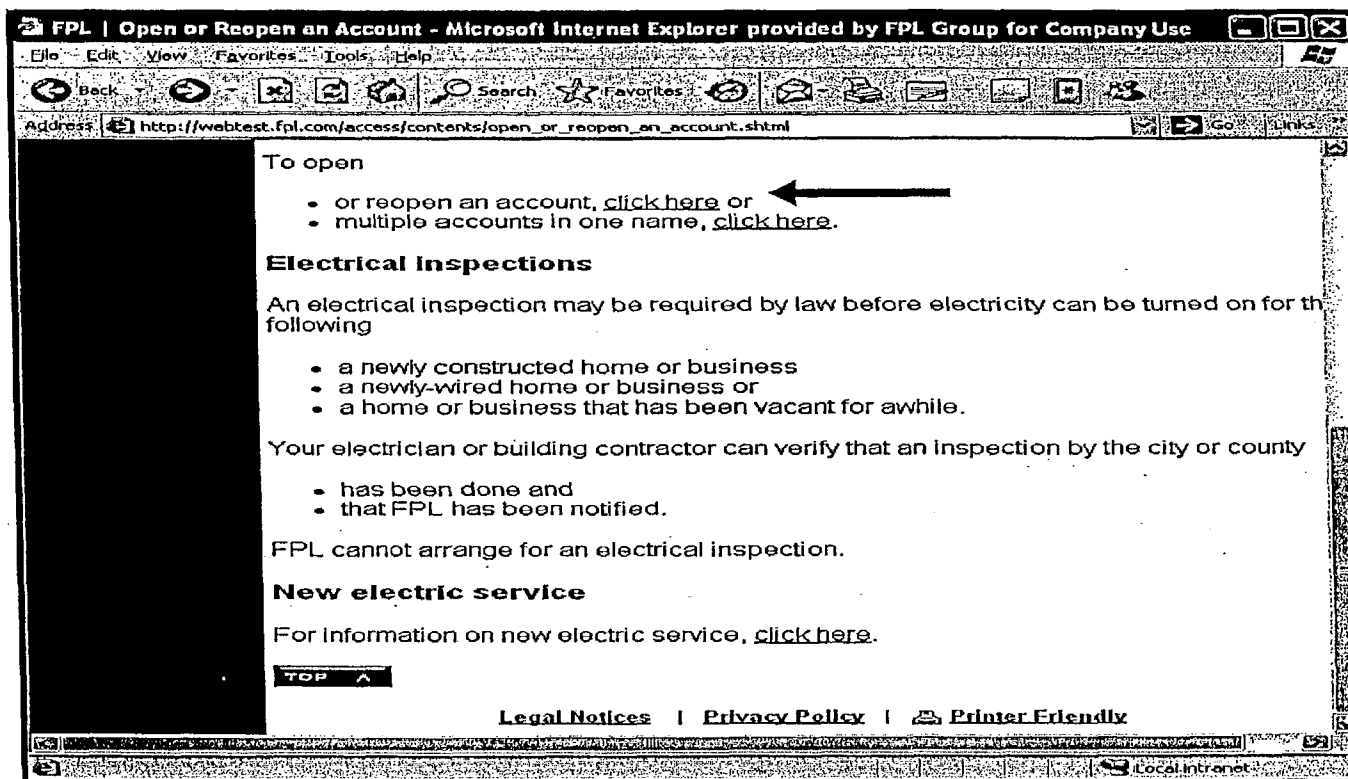
Tuesday, December 13, 2000

49
Page 5

572

APR 13 2001
FPL

Step 3- Continue – towards the bottom of the Open or reopen an account page click on the link to start the application.



49
Page 6

5/2

APL
APL

Step 4 – You will be required to log in using your User ID and Password if not a registered user of the site you can select the first link to create a User ID and Password

Florida Power & Light - Microsoft Internet Explorer, provided by FPL Group for Company Use

https://appsec.fpl.com/eng/acc/center

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FPL Customer | Electricity & Our Environment | Community Involvement | State Center & Safety | About FPL | Doing Business With FPL | Family of FPL Sites

Log In

Please fill in these fields, then click Log In.

Please log in to continue.

User ID:

Password:

Not Registered - Create User ID and Password

Forgotten User ID

Forgotten Password

Change Password

Update Registration

Frequently Asked Questions

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5/2

49 Page 7

Step 5 – Once logged in you will be directed to the Open Electric Account application.

FPL
Website App

5/2

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FPL Customer | Electricity & Our Environment | Community Involvement | Smart Center & SmartWay | Doing Business With FPL | About FPL | Family of FPL Sites

Open Electric Account

Please provide the new service address information below. A complete address is required for us to process your online request.

These examples show the components of an address:

Address	House/Building #	Prefix	Street Name	Suffix	Suffix Direction	Apt/Suite/Unit #
123 E Main St NW Apt 2C	123	E	Main	St	NW	2C
7895 Royal Palm Way S	7895		Royal Palm	Way	S	
456 NW 1 Circle Suite H-15	456	NW	1 Circle			H-15

*Required fields

House/Building #: Prefix: Street Name: Suffix: Suffix Direction:

Apt/Suite/Unit #: City:

Examples: C2, 5 B, A-15, Front

Address entered: Basel

49 P228

Step 6 – Once logged in you will be directed to the Open Electric Account application. You will be required to enter your new address in the fields below and click continue when completed.

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

File Edit View Favorites Tools Help

Address: https://appfcs.fpl.com/sowwww2/Sowwww4.html?controller=lastpage=ConnectPremiseSearchPage

FPL

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Open Electric Account

Welcome
 Log In / Log Out

Residential
 Customer Service
 Billing & Payment
 Savings & Rebates
 Products & Solutions
 Your Electric Service

My Account
 Account Summary
 Pay Bill
 View Bill
 Start Service
 Stop Service
 Transfer Service
 Bill History
 Bill History Graph
 Payment History
 Select Account
 Online Home Energy Survey
 Report Power Disturbances

Please provide the new service address information below. A complete address is required for us to process your online request.

These examples show the components of an address:

Address	House/ Building #	Prefix	Street Name	Suffix	Suffix Direction	Apt/Suite /Unit #
123 E Main St NW Apt 2C	123	E	Main	St	NW	2C
7895 Royal Palm Way S	7895		Royal Palm	Way	S	
456 NW 1 Circle Suite H-15	456	NW	1	Circle		H-15

Please select the zip code for your new address.

*Required fields

House/ Building #: 7725 Prefix: SW Street Name: 88 Suffix: Street Suffix Direction: None

Apt/Suite/Unit #: a125 City: Miami Zip Code: 33156

Examples: C2, S B, A-15, Front

Address entered: 7725 SW 88 ST #a125

Continue Reset

Handwritten notes:
 FPL
 1/16/08
 1/16/08

Handwritten notes:
 49
 49
 9

Handwritten note:
 2/5

Step 7 – The next page will prompt the user to enter their previous account information or select the name format if they have never had service with FPL before.

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

File Edit View Favorites Tools Help

Back Forward Stop Search Favorites Home

Address: https://appstest.fpl.com/sowww2/sowww2.htmlController?wlastpage=ConnectPremiseSearchPage

FPL

FPL Customer Electricity & Our Environment Community Involvement Storm Center & Safety About FPL Doing Business With FPL Family of FPL Sites

Welcome
Log In / Log Out

Residential
Customer Service
Billing & Payment
Savings & Rebates
Products & Solutions
Your Electric Service

My Account
Account Summary
Pay Bill
View Bill
Start Service
Stop Service
Transfer Service
Bill History
Bill History Graph
Payment History
Select Account
Online Home Energy Survey
Report Power Disturbances

Current or Previous FPL Account Information

If you have or had an account with FPL, please provide

- the FPL Account # (if you have more than one account, please enter your main account #)
- AND the Social Security, Social Insurance or Federal Tax ID # for the account holder.

We will use this information to reference the account and

- open the new account(s) in the SAME NAME and
- reduce the amount of information we need from you.

FPL Account #:

U.S. Social Security, Canadian Social Insurance, or Federal Tax ID #:

OR

*Required fields

If you have NOT had an account with FPL, please select the name format for your new account. We use this to determine the information we need to complete your request.

Name Format:

Handwritten notes:
FPL
Please see PFD

Handwritten notes:
UP
PFD 10

Handwritten note:
5/2

Step 8 – The next step prompts the customer to enter their Personal Customer Information. (continue to next slide for the rest of the screen)

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

Address: https://myfpl.com/Account/Default.aspx?ConnectCustomerOnlineAccountPage

Home | Eh Español | FAQ | Contact Us | Site Map | Print this page

FPL Customer | Electricity & Our Environment | Community Involvement | Storm Center | About FPL | Doing Business With FPL | Family of FPL Sites

Personal Customer Information

Following is the name for the FPL account number you provided. If this name is correct, select 'Yes' then enter the information for the new account. If incorrect, select 'no' to continue.

- correct, select 'Yes' then enter the information for the new account
- incorrect, select 'no' to continue.

***Required fields**

Name: JOHN D COURSEN
Is the name correct? Yes No

New Home Phone: (305) 5551234
Other Phone: (305) 2221234
Ext:

Your Name: JOHN D COURSEN
Please change if different
E-Mail Address: elle_cordelles@fpl.com

Mail Bills to the Service Address: Yes No

start

5/2

49 P30 11

49

FPL
Website P/O

5/2

Step 8 – continue – After you enter Personal Customer Information you click continue.

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

Address: https://app.test.fpl.com/sowww2/sowww2/kml/Controler/webpage--Connect/Customer/PreviousOrNew/act/inf/age

Products & Subscriptions
 Your Electric Service
 My Account
 Account Summary
 Pay Bill
 View Bill
 Start Service
 Stop Service
 Transfer Service
 Bill History
 Bill History Graph
 Payment History
 Select Account
 Online Notice
 Energy Survey
 Report Power Disturbance

***Required fields**

Name: JOHN D COURSEN
 Is the name correct? Yes No

New Home Phone: (305) 5551234
 Other Phone: (305) 2221234
 Ext:

Your Name: JOHN D COURSEN
 Please change if different

E-Mail Address: jll_cardellies@fpl.com

Mall Bills to the Service Address: Yes No

If you selected No above, please select the Mailing Address Type:
 Mailing Address Type: - Select one -

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49 P2/12
U9

Step 9 – The next step is to enter your Open Account Information and click continue.

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

File Edit View Favorites Tools Help

Address https://apptest.fpl.com/sowww2/Sowww2.htmlController?wlistpage=ConnectPreviousCustPersonalReconciliationPage

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Open Account Information

Welcome
 Log In / Log Out

Residential
 Customer Service
 Billing & Payment
 Savings & Rebates
 Products & Solutions
 Your Electric Service

My Account
 Account Summary
 Pay Bill
 View Bill
 Start Service
 Stop Service
 Transfer Service
 Bill History
 Bill History Graph
 Payment History
 Select Account
 Online Home Energy Survey
 Report Power Disturbances

Please complete the following information.

*Required fields

Start Date:
Click icon to select start date

Service Used For:

Ownership Type:

For the safety of our employees, will you have a
Dog in the Yard?

If we have an existing customer at the new address, we may need to verify when they are leaving. Can you provide their first and/or last name?

Existing Customer: First Name: Last Name:

49
1/30/13

5/2

Apptest PPO
FPL

Step 10 – The next page is the Review Page for the customer to verify the information they have entered (next slide will show you the rest of the page)

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Print Mail News RSS

Address: https://appstest.fpl.com/sowww2/Sowww2HtmlController?wlistpage=ConnectCustPersonalAccountInfoPage

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FPL

FPL Customer	Electricity & Our Environment	Community Involvement	Storm Center & Safety	About FPL	Doing Business With FPL	Family of FPL Sites
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Review Page

Please

- review the information you entered to ensure it is correct, and
- click Submit to complete your request.

Then, we will display a confirmation page for you to print for your records.

Start Date: 12-22-2005

Service Address: 7725 SW 88TH ST # A125
City: MIAMI
Zip Code: 33156

Account Name: JOHN D COURSEN

Mailing Address:
7725 SW 88TH ST # A125
MIAMI, FL 33156

E-mail Address: ANABELLE_CARDELLES@FPL.COM

Deposit Required: \$120.00

Would you like to receive your bills by e-mail? Select one

Local intranet

49 page

5/2

ANABELLE APD

FPL

Step 10 – continue - The bottom of the Review Page will allow the customer to submit their order , cancel or start over if the information they have reviewed is not accurate.

Florida Power & Light - Microsoft Internet Explorer provided by FPL Group for Company Use

Address: https://apptest.fpl.com/sowww2/sowww2/fmkController?wLastpage=ConnectCusPersonalAccountInfoPage

Customer | Environment | Involvement | & Safety | FPL | With FPL | FPL Sites

Welcome

Log In / Log Out

Residential

- Customer Service
- Billing & Payment
- Savings & Rebates
- Products & Solutions
- Your Electric Service

My Account

- Account Summary
- Pay Bill
- View Bill
- Start Service
- Stop Service
- Transfer Service
- Bill History
- Bill History Graph
- Payment History
- Select Account
- Online Home Energy Survey
- Report Power Disturbances

Review Page

Please

- review the information you entered to ensure it is correct, and
- click **Submit** to complete your request.

Then, we will display a confirmation page for you to print for your records.

Start Date: 12-22-2005

Service Address: 7725 SW 88TH ST #A125
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Zip Code: 33156

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Would you like to receive your bills by e-mail?

Submit Cancel Start Over..

https://apptest.fpl.com/sowww2/sowww2/fmkController?wLastpage=ConnectCusPersonalAccountInfoPage

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10/15

5/5

Handwritten: FPL
Anabelle Cardelles

Step 11 – The thank you page summarizes the customers order and advises them of their deposit requirements (continue to next slide for the rest of the page).

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File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Print Mail News RSS Local intranet

Address: https://aptest.fpl.com/sowww2/sowww2/kmkController?wlastpage=ConnectSummaryPage

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Welcome
Log In / Log Out

Residential
Customer Service
Billing & Payment
Savings & Rebates
Products & Solutions
Your Electric Service

My Account
Account Summary
Pay Bill
View Bill
Start Service
Stop Service
Transfer Service
Bill History
Bill History Graph
Payment History
Select Account
Online Home Energy Survey
Report Power Disturbances

Thank you

Please

- FIRST, print this page for your records, then
- read the important information below and
- remember to turn on the breakers if you do not have service when you arrive.

Print After you print this page, [click here](#) to open additional accounts.

Account Confirmation #: 0202532271

Account Name: JOHN D COURSEN

Service Address: 7725 SW 88TH ST # A125
City: MIAMI

Start Date: 12-22-2005

Mailing Address:
7725 SW 88TH ST # A125
MIAMI, FL 33156

E-mail Address: ANABELLE_CARDELLES@FPL.COM

Deposit Required: \$120.00 ←

Local intranet

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