

WAM 8.12.13
DECLASSIFIED
CONFIDENTIAL

Docket 070626-EI

**Audit Control No.
08-086-4-1**

Exhibit A

"CONFIDENTIAL"

DOCUMENT NUMBER-DATE
09050 SEP 25 08
WAM

FPSC - COMMISSION CLERK

GREEN MOUNTAIN
 RECONCILIATION TO ORIGINAL RESPONSE
 TEST YEAR ENDED 7/31/08
 KATHY L. WELCH
 SEPTEMBER 22, 2008

	2003	2004	2005	2006	2007	7/31/2008	TOTAL
GREEN TAGS		101,839.63	368,557.53	493,517.91	886,705.01	883,095.82	2,713,715.90
PROJECTS					148,000.00	2,822,724.00	2,770,724.00
DIRECT	77.81	11,914.22	91,174.35	12,408.13	2,000.00	484,165.00	601,740.51
ACQUISITION COSTS	21,929.03	1,783,308.57	1,776,331.51	963,979.72	929,175.45	381,852.35	5,836,576.63
G & A	87,406.36	317,523.74	442,253.38	231,398.79	213,092.09	107,588.84	1,409,263.20
	<u>119,413.20</u>	<u>2,194,586.16</u>	<u>2,678,316.77</u>	<u>1,701,305.55</u>	<u>2,178,972.55</u>	<u>4,469,428.01</u>	<u>13,332,020.24</u>
REQ. 2 #5 FPL AUDIT	121,480.00	2,184,350.00	2,678,316.00	1,701,305.00	2,069,223.00	716,056.00	9,479,729.00
	<u>(2,066.80)</u>	<u>236.16</u>	<u>0.77</u>	<u>0.55</u>	<u>109,749.55</u>	<u>3,744,371.01</u>	<u>3,852,291.24</u>

NOTE: 2007 WAS HIGHER ON THE NEW SCHEDULE BECAUSE OF A PAYMENT TO CENTEX HOMES THAT WAS ORIGINALLY MISCLASSIFIED IN THE CORPORATE ACCOUNTS. IT WAS TRANSFERRED TO FLORIDA COSTS WHEN THIS SCHEDULE WAS PREPARED. IT WAS FOR \$108,000. 2008 COULD NOT BE COMPARED BECAUSE THE PRIOR RESPONSE WAS FOR FEBRUARY 2008 AND THIS RESPONSE WAS FOR JULY 2008.

GREEN MOUNTAIN MADE TWO ENTRIES IN 2008 WHICH WERE BASED ON ESTIMATES. THEY INCREASED THE PROJECT COSTS BASED ON THEIR DETERMINATION OF WHAT WAS DUE AND ESTIMATED A BAD DEBT OF \$484,165.60 FOR FPL.

FPL Sunshine Energy
 Audit of Green Mountain
 Dct# 070626-El Audit-08-086-4-1
 Period 2003-7/2008
 Title: Reconcil to Pnc Audit

Source: Reg 15 Prior Aud WPS.

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GREEN MOUNTAIN
 ANALYSIS OF COSTS BY TYPES OF PAYMENTS
 TEST YEAR ENDED 7/31/08
 KATHY L. WELCH
 SEPTEMBER 22, 2008

TOTAL ALL THREE CATEGORIES:		PERCENT OF TOTAL	PERCENT OF TOTAL WGR TAGS AND PROJECTS
Green Tags	2,713,715.00		20.35%
Projects	2,770,724.00		20.78%
	<u>5,484,439.00</u>		
Payments to Vendors Operating Costs	5,409,792.36	88.94%	40.58%
Allocated costs	838,966.55	10.69%	6.29%
SUTA Florida	3,828.90	0.05%	0.03%
FICA Florida	60,751.96	0.77%	0.46%
FUTA Florida	2,056.82	0.03%	0.02%
Summarized Transactions	(1,099.27)	-0.01%	-0.01%
Amortization	7,185.27	0.09%	0.05%
Severance Florida	7,983.36	0.10%	0.06%
Payroll- Florida	686,810.64	8.75%	5.15%
Paid time off Florida	12,838.70	0.16%	0.10%
Prepaid exp. Amt.	2,310.00	0.03%	0.02%
FPL	66,489.82	0.85%	0.50%
Commissions-Florida	120,484.00	1.54%	0.90%
Bonus Florida	134,890.46	1.72%	1.01%
PR Tax Florida	826.30	0.01%	0.01%
Benefits Florida	13,907.29	0.18%	0.10%
Miscellaneous Staff Diff.	(4,605.82)	-0.06%	-0.03%
Estimate Bad Debt FPL	484,165.50	6.17%	3.63%
	<u>7,847,580.84</u>	100.00%	
TOTAL WITH TAGS AND PROJECTS	<u>13,332,019.84</u>		100.00%

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Source: Reg 1 - file

GREEN MOUNTAIN
 ANALYSIS OF COSTS BY TYPES OF PAYMENTS
 TEST YEAR ENDED 7/31/08
 KATHY L. WELCH
 SEPTEMBER 22, 2008

*ETP
 9/2/08*

ACQ Costs:	AMOUNT	PERCENT OF TOTAL
Payments to Vendors	5,130,429.10	87.83%
Allocated costs	459,088.76	7.86%
SUTA	1,448.36	0.02%
FICA	14,056.05	0.24%
FUTA	977.69	0.02%
Summarized Transactions	(1,099.27)	-0.02%
Amortization	7,000.00	0.12%
Severance	7,983.36	0.14%
Payroll	63,625.79	1.09%
Paid time off	12,838.70	0.22%
Prepaid exp. Amt.	2,310.00	0.04%
FPL	66,489.82	1.14%
Commissions	72,483.00	1.24%
Bonus	3,407.39	0.06%
Total	<u>5,841,032.75</u>	<u>100.00%</u>
Per Summary	<u>5,836,576.63</u>	
Difference	<u>4,456.12</u>	

Direct:	AMOUNT	PERCENT OF TOTAL
Allocated	103,166.38	17.14%
Payments	14,409.13	2.39%
Estimate Bad Debt FPL	484,185.50	80.46%
Total	<u>601,741.01</u>	<u>100.00%</u>
Per Summary	<u>601,741.01</u>	
Difference	<u>0.00</u>	

G & A:	AMOUNT	PERCENT OF TOTAL
Payments	284,954.13	18.80%
SUTA	2,382.54	0.17%
FUTA	1,079.13	0.06%
FICA	46,895.91	3.31%
Commission	48,001.00	3.41%
Salary	662,387.29	47.00%
Amortization	185.27	0.01%
Bonus	131,483.07	9.33%
PR tax	826.30	0.06%
Payroll	(39,202.44)	-2.78%
Allocations	47,531.94	3.37%
Benefits	13,907.29	0.99%
Allocations	229,181.47	16.26%
Total	<u>1,409,412.90</u>	<u>100.00%</u>
Per Summary	<u>1,409,283.20</u>	
Difference	<u>149.70</u>	

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Source: Reg 1

1/2/2

Summary

Green Mountain Energy Company
Florida Region
Income Statement
Inception through 7/31/2008

	2003	2004	2005	2006	2007	2008 (Through 7/31)	Total Program Since Inception	% of Revenue
Billed Revenues - FPL	\$ 695,963.84	\$ 2,248,948.51	\$ 2,419,624.19	\$3,548,773.30	\$2,196,256.50	\$ 484,195.80	\$ 10,811,339.21	95.7%
Unbilled Revenues - FPL							454,188.50	4.3%
Revenues	\$ 695,963.84	\$ 2,248,948.51	\$ 2,419,624.19	\$3,548,773.30	\$2,196,256.50	\$ 484,195.80	\$ 11,265,527.71	100.0%
Green Tags	\$ 191,838.63	\$ 348,857.83	\$ 493,817.91	\$666,786.01	\$148,906.00	\$2,872,724.00	\$ 2,770,724.00	24.6%
Renewables Development	\$ 101,639.03	\$ 362,587.03	\$ 493,817.91	\$ 1,031,705.01	\$ 2,439,519.81	\$ 5,481,339.92	\$ 9,899,985.79	87.9%
COGS	\$ 423,116.31	\$ 1,079,931.78	\$ 1,079,506.22	\$ 2,351,043.20	\$ 1,400,387.43	\$ 400,387.43	\$ 6,811,035.11	61.4%
Operations Costs:								
Customer Care	77.81	1,316.11	91,174.36				1,393.92	0.0%
IT / Billing		10,888.11					101,772.46	0.9%
Bad Debt- FPL				12,469.13	2,000.00		484,195.60	4.3%
Marketing	877.81	511,814.22	391,174.36	812,429.13	52,099.89	5484,185.59	5,861,741.81	52.1%
Direct							11,628.03	0.1%
Affinity			14,819.18				14,819.18	0.1%
Door to Door							1,955,331.49	17.3%
Billing Communications	18,018.18	378,320.84	328,414.87	885,802.86	504,036.85	\$180,028.05	962,248.06	8.5%
Direct Mail		644,025.78	413,235.80	4,903.73			8,807.94	0.1%
Direct Selling		2,307.50	800.00	3,187.54	2,032.00		74,733.03	0.7%
Email Campaign		93,718.00	8,445.02	628.08	488.83		1,438,404.18	12.7%
Events	273.37	231,134.32	191,007.77	386,304.78	408,804.06	\$220,383.25	58,138.94	0.5%
988 Inerts (Stangale)		24,635.03	18,044.21	8,875.03	8,113.00	\$1,480.46	948.29	0.0%
Inbound Calls			320.89		626.00		27,623.33	0.2%
Multi Family Housing							182.38	0.0%
Materials	5,637.57	23,885.78			162.38		3,079.70	0.0%
Media		2,079.70		1,000.00			1,211,021.78	10.7%
Marketing		429,162.43	771,478.00		990.37		14,819.17	0.1%
Outbound Calling							51,652.80	0.5%
Slam Florida							1,320.00	0.0%
Print Creative		81,652.80					93.21	0.0%
Services		55.21					180.00	0.0%
Call					180.00			
Wages	\$ 21,929.03	\$ 1,783,308.57	\$ 1,779,331.81	\$ 815,079.72	\$ 326,074.48	\$ 281,452.35	\$ 8,634,874.81	77.2%
Amortization Costs							\$18,782.44	0.2%
Payroll and Benefits	83,820.80	235,084.38	188,898.07	178,938.14	168,323.04	962,016.51	8,870.02	0.1%
Supplies	2,084.28	7,882.34	835.76	583.00			12,427.82	0.1%
Services	815.89	6,790.00	88,803.42	32,783.00	11,884.20	\$1,783.77	82,253.77	0.7%
Communications	655.82	9,858.78	4,919.23	6,478.00	4,882.82	\$2,988.44	28,089.34	0.3%
Licenses and Fees	808.80	427.44	180.00	1,128.40			2,482.34	0.0%
Travel	8,328.80	87,210.84	7,881.21	10,283.24	25,487.72	\$10,168.30	158,824.74	1.4%
Occupancy		50.00	214,228.83				14,486.02	0.1%
Cont. Allocations							214,228.83	1.9%
COFA	\$ 87,441.38	\$ 317,523.74	\$ 442,253.38	\$ 221,888.79	\$ 213,082.89	\$ 107,388.34	\$ 1,484,251.28	13.2%
Total Operating Costs	\$ 119,415.20	\$ 7,822,745.93	\$ 2,819,753.24	\$ 4,227,787.64	\$ 1,744,207.54	\$ 1,144,207.54	\$ 13,717,588.84	121.8%
Operating Profit	\$ (159,413.20)	\$ (5,573,797.42)	\$ (400,129.05)	\$ (718,314.34)	\$ (547,950.94)	\$ (659,991.74)	\$ (7,016,950.23)	-62.1%
Deprec & Amort	141.74	2,737.80	8,310.77	2,843.28	722.04	834.59	10,088.08	0.1%
Other Inc/Exp					150.00		27,305.00	0.2%
Net Income (Loss)	\$ (159,271.46)	\$ (5,571,059.62)	\$ (391,818.28)	\$ (715,471.06)	\$ (547,800.94)	\$ (659,141.74)	\$ (7,016,950.23)	-62.1%
Member of Transactions								
Revenues	-	80	49	40	15	11	187	
COGS	-	77	18	25	28	64	189	
Direct	2	18	56	6	1	1	90	
Acquisition	80	1,027	1,422	370	331	105	3,871	
COFA	118	754	480	338	309	285	2,382	
Deprec & Amort	3	13	12	14	12	7	61	
Other Inc/Exp	178	2,078	2,048	800	745	485	8,633	

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Reconciling Item:
\$97,837 payment to Creditors for solar related to The Quarry was not added to Corp and not listed in Florida child ledger - has been added on 2/27/08

\$108,000.00

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PPB
FPL Sunshine Energy
Audit of Green Mountain
Dckt 070626-EI Audit 08-086-4-1
Period 2003 - 7/2008
Title: *Green Mountain Corp*
JMP
8/21/08

Green Mountain
 Comparison of Existing Rothenback Obligation
 Bety Maitre
 September 2, 2008

Energy Sales Attribute Payment Schedule

	Jan	Feb	Mar	Apr	May	Jun	
Year 1							
Year 2		\$14,736.00	\$17,195.00	\$24,106.00	\$28,128.00	\$29,806.00	\$27,010.00
Year 3		\$14,589.00	\$17,023.00	\$23,865.00	\$27,847.00	\$29,508.00	\$26,740.00
Year 4		\$14,443.00	\$16,853.00	\$23,626.00	\$27,568.00	\$29,213.00	\$26,472.00
Year 5		\$14,299.00	\$16,685.00	\$23,390.00	\$27,292.00	\$28,921.00	\$26,207.00
Year 6		\$14,156.00	\$16,518.00	\$23,156.00	\$27,020.00	\$28,632.00	\$25,945.00
Year 7		\$14,014.00	\$16,352.00	\$22,925.00	\$26,749.00	\$28,346.00	\$25,686.00
Year 8		\$13,874.00	\$16,189.00	\$22,695.00	\$26,482.00	\$28,062.00	\$25,429.00
Total		\$100,111.00	\$116,815.00	\$163,763.00	\$191,086.00	\$202,488.00	\$183,489.00
	Jul	Aug	Sep	Oct	Nov	Dec	
Year 1			\$22,086.00	\$20,977.00	\$16,293.00	\$14,365.00	
Year 2		\$26,625.00	\$24,928.00	\$21,865.00	\$20,767.00	\$16,130.00	\$14,221.00
Year 3		\$26,358.00	\$24,679.00	\$21,647.00	\$20,559.00	\$15,969.00	\$14,079.00
Year 4		\$26,095.00	\$24,432.00	\$21,430.00	\$20,354.00	\$15,809.00	\$13,938.00
Year 5		\$25,834.00	\$24,188.00	\$21,216.00	\$20,150.00	\$15,651.00	\$13,799.00
Year 6		\$25,575.00	\$23,946.00	\$21,004.00	\$19,949.00	\$15,495.00	\$13,661.00
Year 7		\$25,320.00	\$23,706.00	\$20,794.00	\$19,749.00	\$15,340.00	\$13,524.00
Year 8		\$25,067.00	\$23,469.00	\$20,586.00	\$19,552.00	\$15,186.00	\$13,389.00
Total		\$180,874.00	\$169,348.00	\$170,628.00	\$162,057.00	\$125,873.00	\$110,976.00
							\$1,877,508.00

Pymt Schedule \$1,877,508.00
 Green Mountain \$1,871,625.00
 Difference \$5,883.00

Per: Rothenback Contract
 Docket No. 070626-EI
 Audit Control No. 08-086-4-1
 WP 43-1
 Audit Request 2, No. 8
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added in to
 projects in
 2008

to Projects 2008.

FPL Sunshine Energy
 Audit of Green Mountain
 Docket 070626-EI Audit 08-086-4-1
 Period 2003 - 7/2008
 Title: *Rothenback*
Contract to Project

FPL
 8/21/08

Rothenback
BW

INTERIM BUSINESS FORMS, INC. Power (947) 999-9999 Fax (947) 999-1000 Email: info@ibforms.com

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Sum: Reg 1 & 2 Power Fund with 5

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GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/31/08
 KATHY L. WELCH AND BETY MAITRE
 SOURCE: AUDIT REQUEST 1 AND 2

Source: Reg 1502

Year	ID	DATE	JEN/VOICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	LOR EXTERNA L	DESCRIPTION
2003	14376	11/30/2003	4	PO-101198 MGR-SHAWNA PITTS CO	\$700.00	AD	Y	EX	COPYRIGHTER SERVICES
2004	2541	2/29/2004	815	Horticulture Society	\$1,000.00	SE	Y	EXT	SPONSORSHIP OF THE 2004 PALM BEACH TROPICAL FLOWER & GARDEN SHOW
2004	3282	3/9/2004	5	FLORIDA OUTBOUND 3/04	\$20,100.00	OC	Y	EX	750 HOURS OF OUTBOUND CALLING
2004	3234	3/16/2004	6	SALARY	\$7,282.00	SALARY	Y	INT	BI MONTHLY EARNINGS FOR MARK HAMMER THE FORMER FLA MANAGER (\$6000) AND BRIAN COOPER, THE FL ASST. MGR (2282)
2004	4124	3/3/2004	928	Bonus Accrual	\$3,000.00	SALARY	Y	INT	TRUE UP OF MIKE HAMMER'S SALARY WHO WAS MANAGER OF FLA. SALARY OF \$120,000, TIMES BONUS OF 20% OR \$24,000, ORIGINALLY ACCRUED \$19,000
2004	18594	8/3/2004	931	FL ACQ Payroll Allocations	\$7,664.50	SALARY	Y	INT	DIV 23-FLA SALES SALARIES ERIK GIBBS \$1,671.46, MEGHAN HAYES \$1,232.71, ANDREW KOLCHINS \$1885.21, VINCENT PETRUZZELLI \$1,082.48, PAUL SNOW \$1,091.33
2004	12787	10/31/2004	14	AREON RECLASS	\$2,786.26	TM	Y	EXT	RECLASS FOR TELEMARKETING
2004	13637	11/16/2004	2	SALARY	\$11,273.17	SALARY	Y	INT	SALARY FOR SALES PEOPLE IN FL DEP 23 ERIK GIBBS \$1817.46, MEGHAN HAYES \$1,232.71, Michael Khard \$2500, ANDREW KOLCHINS \$1,685.21, VINCENT PETRUZZELLI \$1,082.48, PAUL SNOW \$1,091.33,
2004	14375	11/30/2004	11	PO 101843-KABO ATLANTIC ENV	\$74,000.00	DM	Y	EXT	ANDREW E. KOLCHINS \$2,000 4,000 FPL BANGTAILS FOR THE YEAR 2004
2004	15690	12/16/2004	8	COMMISSION	\$11,286.00	SALARY	Y	INT	COMMISSION FOR SANDRA ARGENTINA \$80, JAVIER CARRANZA \$286, JANE FITZPATRICK \$8, ERIK GIBBS \$882, THOMAS JACOBSEN \$368, STEPHEN JESKE \$112, VINCENT KISH \$33, GAIL KNOWLES \$372, ANDREW KOLCHINS \$3750 AND \$5,270, FELIPE LATORRE \$15, AARON MASTNY \$72, JEN MORRISON \$12, VINCENT PETRUZZELLI \$1700, PAUL SNOW \$294, AMANDA ZIMMER \$24- ALL FLA DEPT 23 SALES CONTRACTS STIPULATES A COST OF \$27,500 PAID IN 5 INSTALLMENTS OF \$5,500 FOR THE RIGHT TO SET UP ON THE 300 LEVEL. PYMT DUE DATES ARE 11/1/04, 12/1/04, 1/1/05, 3/1/05, 4/1/05, WHICH SKIPS 2/1/05, THEIR ACCOUNTING SYSTEM AMORTIZES THE \$27,500 OVER SIX MONTHS.
2004	17189	12/31/2004	915	Miami Heat Amort	\$4,584.00	SE	Y	EXT	IN 2004, WAS ALLOCATED BASED ON HEADCOUNT. THERE WERE 8 FLORIDA EMPLOYEES. THERE WERE \$150,130.27 IN BENEFIT PAYMENTS AND 171 EMPLOYEES. THIS IS ABOUT \$77 PER EMPLOYEE
2004	17526	12/28/2004	9999	Benefits Allocation	\$7,023.69	BENEFITS	Y	INT	FOR INSURANCE AND TAXES WHICH IS REASONABLE.
2004	18007	1/31/2004	122103EXPA	DE NARVAEZ, TATIANA	\$581.00	EX	Y	INT	TRAVEL FROM AVENTURA, FL TO AUSTIN, TX FOR TRAINING - AIRFARE \$581.00
2004	18854	1/31/2004	20223605	BRIGHT HOSPITALITY INC.	\$963.88	SE	Y	EXT	28 TABLE CLOTH FOR ALL 2004 AND 2005 EVENTS SHIPPED TO WEST PALM BEACH
2004	18855	1/31/2004	20223603	BRIGHT HOSPITALITY INC.	\$550.88	SE	Y	EXT	28 TABLE CLOTH FOR ALL 2004 AND 2005 EVENTS SHIPPED TO FT MYERS
2004	18411	2/29/2004	012904	NAHAN PRINTING, INC.	\$48,085.28	DM	Y	EXT	165,396 PIECES OF POSTAGE FOR FPL DIRECT MAILING
2004	18782	2/29/2004	27182	LITHOPRINT CO., THE	\$8,118.75	DM	Y	EXT	FPL BROCHURES AND SIGN UP FORMS
2004	18883	2/29/2004	1453	PARADIGM INTERNATIONAL, INC.	\$8,620.00	SE	Y	EXT	80 TABLE BANNERS W/ FPL AND SUNSHINE LOGO
2004	20481	2/29/2004	7470585	TEAMCALL	\$318.98	TC	Y	EXT	TELECONFERENCE BETWEEN FL AND TX OFFICES
2004	20727	2/29/2004	000109	ESPINOZA, LUIS	\$595.00	VT	Y	EXT	VIDEO TAPING SUNSHINE ENERGY PRESS CONFERENCE
2004	21603	3/3/2004	27132	LITHOPRINT CO., THE	\$7,500.00	DM	Y	EXT	65,000 FPL BROCHURES AND 25,000 SIGN UP FORMS
2004	22498	3/3/2004	338929	ACCU DATA AMERICA	\$16,954.31	LG	Y	EXT	FPL DATABASE MARKETING LIST
2004	24881	5/3/2004	889515	FLORIDA POWER & LIGHT COMPANY	\$29,555.81	FPL	Y	EXT	BILLING INSERTS
2004	25716	5/3/2004	JUNE2004	HINMAN INVESTMENTS, LTD	\$2,834.04	RE	Y	EXT	FIRST AND LAST RENT FOR FL OFFICE
2004	26007	5/3/2004	00001116	CONSOLIDATED MANAGEMENT ASSC.	\$896.00	SE	Y	EXT	EXHIBITOR PACKAGE FOR THE GAY LIFE EXPO MIAMI 2004
2004	26284	5/3/2004	GME032	SHAWNA PITTS COPYWRITING	\$480.00	DM	Y	EXT	WRITING AND EDITING FOR FPL CORRESPONDENCE
2004	27658	5/3/2004	BOOTHSPACE061704	PALM BEACH CNTY BOAT SHOW, INC.	\$885.00	SE	Y	EXT	BOOTH SPACE AT THE PALM BEACH COUNTY BOAT SHOW
2004	27812	6/19/2004	033784	ICT GROUP INCORPORATED	\$25,897.28	TM	Y	EXT	FPL MAY 2004 OUTBOUND CALLING FOR 1,070.72
2004	28421	7/24/2004	RENT2004-2005	HINMAN INVESTMENTS, LTD	\$1,445.34	RE	Y	EXT	RENT FOR FL OFFICE
2004	28538	7/24/2004	BOOTHSPACE061704	HOME SHOW MANAGEMENT CORP.	\$975.00	SE	Y	EXT	BOOTH SPACE FOR FT. LAUDERDALE HOME DESIGN AND REMODELING SHOW
2004	29189	7/14/2004	038055	ICT GROUP INCORPORATED	\$55,441.44	TM	Y	EXT	FPL JUNE 2004 OUTBOUND CALLING FOR 2,310.05 HOURS
2004	29574	7/22/2004	1158	PRO PLAYER STADIUM	\$3,250.00	SE	Y	EXT	SET UP AND STAFF A TABLE FOR 10 MARLINS GAMES AND 10 DOLPHIN GAMES
2004	29704	7/8/2004	M257648	ACXIOM CORPORATION	\$25,000.00	LG	Y	EXT	FL MARKETING LIST
2004	29706	7/8/2004	33539	NAHAN PRINTING, INC.	\$28,863.41	DM	Y	EXT	MAILING OF 348,500 LETTERS
2004	30594	8/3/2004	809594	FLORIDA POWER & LIGHT COMPANY	\$33,239.81	FPL	Y	EXT	BILLING INSERTS
2004	30595	8/3/2004	POSTAGE PREPAY 3/04	NAHAN PRINTING, INC.	\$70,000.00	DM	Y	EXT	PREPAID DEPOSIT FOR PRINTING AND POSTING, ACTUAL CHARGES EQUAL \$75,639.77 FOR 403,787 PIECES
2004	31540	8/3/2004	OCTOBER 2004 STRANAHAN	EL HERALDO FESTIVAL ACCOUNT	\$689.00	SE	Y	EXT	VIVA BROWARD BOOTH SPACE
2004	32120	9/9/2004	M372338	ACXIOM CORPORATION	\$31,824.59	LG	Y	EXT	FL MARKETING LIST
2004	33065	9/23/2004	091204EXP	KOLCHINS, ANDREW	\$119.99	EX	Y	INT	SPRINT PHONE BILL FOR EMPLOYEE

FPL Sunshine Energy
 Audit of Green Mountain
 Dckt 070626-El Audit 08-086-4-1
 Period 2003 - 7/2008
 Title: Sample

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DECLASSIFIED

GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/31/05
 KATHY L. WELCH AND BETY MAITRE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	JENVOICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	L OR EXTERNA L	DESCRIPTION
2004	33108	8/23/2004	038728	ICT GROUP INCORPORATED	\$32,884.49	TM	Y	EXT	FPL AUGUST 2004 OUTBOUND CALLS FOR 1,338.85 HOURS
2004	33520	8/30/2004	180997	SITEL CORPORATION	\$24,578.00	TM	Y	EXT	OUTBOUND CALLS FOR 1,036.5 HOURS (TEST PERIOD)
2004	33521	8/30/2004	180997	SITEL CORPORATION	\$3,744.00	TM	Y	EXT	TRAINING FOR 20 HOURS
2004	33920	10/7/2004	FREEDOM RIDE/WOMENS EX	INFINITY BROADCASTING, INC	\$3,000.00	SE	Y	EXT	BOOTH SPACE AND SEMINAR FOR 2004 FREEDOM RIDE (10/8) AND 2004 ALL ABOUT YOU WOMEN'S EXPO (11/7)
2004	33934	10/7/2004	BASE RENT	PITMAN PARTNERS LTD. II	\$5,865.00	RE	N	EXT	RENT - NOT FOR FL BUT FOR TX - TRANSACTION WAS LATER REVERSED
2004	34165	10/12/2004	03004110	AREON, INC.	\$10,000.00	TM	Y	EXT	MONTHLY RETAINER FOR OUTBOUND CALLS
2004	34880	10/21/2004	2004 FAIR SPONSORSHIP	BROWARD COUNTY YOUTH FAIR, INC	\$2,500.00	SE	Y	EXT	SPONSORSHIP OF THE 2004 BROWARD COUNTY FAIR
2004	35217	11/30/2004	STORAGE UNIT 147	STORAGE USA #772	\$107.99	ST	Y	EXT	STORAGE UNIT FOR SPONSORED EVENTS IN MIAMI
2004	35433	11/3/2004	PROMO 2004-05	MIAMI HEAT; THE	\$27,500.00	SE	Y	EXT	BOOKED DEBT OF \$27,500 FOR KIOSK ON 300 LEVEL FOR ALL HOME GAMES WHERE THEY CAN DISPLAY MATERIAL AND SPONSOR GIVEAWAY OF 1,000 ITEMS, THEY RECEIVED 20 AUTOGRAPHED ITEMS, RECLASSIFIED IN 2004 TO CREDIT SIDE AND AMORTIZED OVER NEXT FIVE MONTHS AS \$4584.00
2004	35834	11/5/2004	GME002	TODD ALLEY WRITES	\$700.00	DM	Y	EXT	FPL BANGTAIL MESSAGING
2004	35898	11/10/2004	0103004112	AREON, INC.	\$14,221.43	TM	Y	EXT	EXPENSES FOR AREON INC TELEMARKETING
2004	36501	11/24/2004	PRO-CELEBRITY TENNIS	CHRIS EVERT CHARITIES, INC.	\$1,500.00	SE	Y	EXT	BOOTH SPACE FOR CHRIS EVERT/BANK OF AMERICA PRO-CELEBRITY TENNIS CLASSIC
2004	36507	11/24/2004	DELRAY BCH CRAFT FESTI	AMERICAN CRAFT ENDEAVORS	\$750.00	SE	Y	EXT	BOOTH SPACE FOR DELRAY BEACH CRAFT FESTIVAL (FEB 28-27, 2005) INCLUDES 10 X 10 CANOPY W 2 TABLES, 2 CHAIRS, AND SKIRTING
2004	37049	12/2/2004	GREENMARKET 11/28-03/20	WELLINGTON CHAPTER OF COMMERCE	\$2,000.00	SE	Y	EXT	SPONSORSHIP AND BOOTH SPACE AT THE WELLINGTON GREENMARKET FOR 8 SUNDAYS
2005	147	31-Jan-05	1	NAHAN PRINTING, INC.	\$67,000.00	DM	Y	EX	PRINTING AND POSTAGE FOR DIRECT MAIL CAMPAIGN RECLASSIFIED TO A DIFFERENT FL ACCOUNT RECLASS OF PAID TIME OFF FOR DEPT 23-FLA FOR THOMAS JACOBSEN \$833.37, VINCENT
2005	1003	31-Jan-05	0	PTO	\$8,641.88	SALARY	Y	INT	PETRUZZELLI \$2,359.24, THOMAS JACOBSEN \$833.37, VINCENT PETRUZZELLI \$2,359.24 FLA SALES MULTIPLE MAILING LISTS IE SIERRA CLUB, OCEAN CONSERVANCY, DEMOCRATIC NATIONAL COM.
2005	3751	28-Feb-05	915	M&A Almedia Amort	\$18,282.23	ML	Y	EX	NATIONAL WILDLIFE FED, ETC. LOOK TOTAL DEPT. COSTS FOR MARKETING, IT-INFRA, IT PROJECTS, IT BILLING, CUSTOMERS, HR SALES, BUS DEV, PR AND SUPPLY AND MULTIPLIED BY THE ESTIMATED PERCENT OF WORK TO BE DONE DURING THE YEAR BASED ON THE BUDGET DISCUSSIONS WITH MANAGEMENT. SEE NOTE BELOW OF FLA PERCENT INCLUDED. ONLY DONE IN 2005.
2005	5387	31-Mar-05	19	ALLOCATION 3/05	\$121.92	ALLOC	N	INT	COMMISSION FOR JAVIER CARRANZA \$300, THOMAS JACOBSEN \$360, GAIL KNOWLES \$1825 AND KEVIN RANSBERGER \$300 FOR SALES IN FLORIDA, DEPT. 23 IS FLA
2005	6156	15-Apr-05	2	COMMISSION	\$2,775.00	SALARY	Y	INT	APRIL FL MAILING, LIST MAINTENANCE AND POSTAGE
2005	6519	30-Apr-05	8	PO 102095-KABO NAHAN 4.05	\$37,600.00	MAIL	Y	EX	OUTBOUND CALLING 1700 HOURS
2005	8636	31-May-05	14	CALLING SOLUTIONS 5.05	\$18,480.00	OC	Y	EX	MARLIN KIOSK FOR 2004-2005 SEASON, GM HAS TO SPONSOR A GIVEAWAY OF \$1000, GET 20 AUTOGRAPHED ITEMS
2005	9556	30-Jun-05	6	MARLINS MAY & JUNE ACCRUAL	\$8,000.00	EVENT	Y	EX	ALLOCATION OF CORPORATE OVERHEAD REVISED
2005	10563	30-Jun-05	28	Sales Reallocation (Jan-Jun05)	\$8,048.40	ALLOC	N	INT	AMENDMENT TO CONTRACT FOR SECOND TABLE IN 2005 SEASON FOR \$5,000, AMORTIZED OVER 4 MONTHS.
2005	12584	31-Aug-05	7	Miami Marlins (addtl contract)	\$1,250.00	EVENT	Y	EX	IN 2005, UTILITY ALLOCATED HQ COSTS EACH QUARTER-ONLY MARCH WAS REVIEWED IN DETAIL
2005	13380	31-Aug-05	20	ALLOCATION 8/05	\$480.09	ALLOC	N	INT	TOTAL 20,000 -PARTIAL PAYMENT FOR TABLE AT 30 BASEBALL GAMES TO SELL SUNSHINE PROGRAM AMORTIZATION OF 500 BEACH MAT GIVEAWAYS TOTAL OF \$3,251.88
2005	13845	31-Jul-05	4	Miami Dolphins Stadium amort	\$12,000.00	EVENT	Y	EX	1700 HOURS OF OUTBOUND CALLING FOR GME FLORIDA
2005	14213	30-Sep-05	3	Beahive Amort	\$812.97	EVENT	Y	EX	DEPRECIATION OF ASSETS: 928, 948, 948, 952, 955, AND 1008 (COMPUTERS) OVER 3 YEARS. 1/28/948, 948, 952, 955, AND 1008 PRICED @ \$1700.82, \$1710.71, \$1710.72, \$1715.83, \$1716.07, and \$1378.03 respectively.
2005	14885	30-Sep-05	15	AEGIS ACCRUAL 9.05	\$28,028.00	OC	Y	EX	IN 2005, UTILITY ALLOCATED HQ COSTS EACH QUARTER-ONLY MARCH WAS REVIEWED IN DETAIL
2005	17354	30-Nov-05	4	Summarized transaction	\$275.91	DE	Y	INT	IN 2005, UTILITY ALLOCATED HQ COSTS EACH QUARTER-ONLY MARCH WAS REVIEWED IN DETAIL
2005	18236	30-Nov-05	27	CORP ALLOCATION 11/2005	\$5,676.85	ALLOC	N	INT	IN 2005, UTILITY ALLOCATED HQ COSTS EACH QUARTER-ONLY MARCH WAS REVIEWED IN DETAIL
2005	20113	31-Dec-05	38	CORP ALLOCATION 12/2005	\$2,139.88	ALLOC	N	INT	IN 2005, UTILITY ALLOCATED HQ COSTS EACH QUARTER-ONLY MARCH WAS REVIEWED IN DETAIL
2005	20132	31-Dec-05	38	CORP ALLOCATION 12/2005	\$10,018.82	ALLOC	N	INT	PAID TO HUND MIAMI SCIENCE PROJECT BUI FACILITY AND WIND MAINTENANCE IT NEVER GOT BUILT BY GM, STILL HAD TO PAY THE COST FOR THE WORK THEY PUT IN. PROJECT WAS ABANDONED BUT FPL DID A 2 KW SYSTEM INSTEAD OF THE 30 KW.
2005	23989	31-Dec-05	GMEC200503	CONSERVATION SERVICES GROUP, I	\$48,000.00	PROJ	Y	EX	WAVE 5 LISTS
2005	25702	20-May-06	M294004	ACROM CORPORATION	\$28,974.37	LISTS	Y	EX	WAVE 4 LISTS
2005	25708	16-Feb-05	M278485	ACROM CORPORATION	\$20,003.39	LISTS	Y	EX	WAVE 4 LISTS

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DECLASSIFIED

GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/31/08
 KATHY L. WELCH AND BETY MAITRE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	JE/INVOICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	L OR EXTERNA L	DESCRIPTION
2006	25709	27-Jan-05	M278636	ACCOM CORPORATION	\$5,288.59	LISTS	Y	EX	FLORIDA LIST PROCESSING
2006	26071	28-Jul-05	070305EXP	KINARD, MICHAEL A.	\$360.50	TRAVEL	Y	INT	PLAN TICKET FROM AUSTIN TO FT. LAUDERDALE
2006	26249	25-May-05	90959-CD1	M & A ALLMEDIA, INC.	\$1,410.00	LISTS	Y	EX	DONORS TO LIBERAL CAUSES FOR FPL WAVE 5
2006	26516	06-May-05	040305EXP	HAMMER, MARK	\$628.23	POSTAGE	Y	EX	POSTAGE FOR BUSINESS REPLY ACCOUNTING FEE PERMIT
2006	30183	18-Feb-05	037888	NAHAN PRINTING, INC.	\$34,222.55	DM	Y	EX	MAILING FOR FPL JANUARY DROP OF 300,496 AND POSTAGE
2006	30185	07-Jun-05	27408	FOSTER MALISH & BLAIR, L.L.P.	\$778.05	LEGAL	Y	EX	REVISE FPL AGREEMENT
2006	31183	18-Apr-05	0016719-IN	CALLING SOLUTIONS, INC.	\$35,459.20	OC	Y	EX	461 GMEC FPL CAMPAIGN AT \$77 MARCH
2006	31187	10-Mar-05	0018638-IN	CALLING SOLUTIONS, INC.	\$40,040.00	OC	Y	EX	520 GMEC FPL CAMPAIGN AT \$77 FEBRUARY
2006	31749	03-Feb-05	ENDCAPBOOTH-NS EXHIBIT	NATURAL STYLE, LLC.	\$600.00	EVENT	Y	EX	END CAP BOOTH AT THE NATURAL STYLE EXHIBIT
2006	35103	05-Apr-05	40	KEYCOMM PR	\$3,060.00	PR	Y	EX	\$5,100 RETAINER SPLIT \$3060 FL AND \$2,040 OREGON, FOR PR COUNSEL, SUPPORT AND SERVICE FOR 65 HOURS FOR APRIL SOLAR PROJ. ANNOUNCEMENTS AND EXECUTION AND TRAVEL TO MIAMI
2006	35843	22-Feb-05	2463	POLYCOT CONSULTING, L.L.C.	\$388.05	PR	Y	EX	PAGE CREATION, LAYOUT, AND CONTENT TWEAKS ADDITIONAL THREE INS (INSTALLMENTS UP \$1,333.33 EACH FOR UCL-UECL, 2004 FOR NEW ALIGNMENT) FOR TABLE ON THE 100 LEVEL AND USE A 12 PERSON EXECUTIVE SUITE DURING ONE MARLINS GAME, PAYS \$13,000 FOR AN ADVERTISING FEE. ALSO PAY A STADIUM FEE OF 4 PAYMENTS OF \$3,250.
2006	35872	10-Mar-05	IVC1411	DOLPHINS STADIUM	\$4,000.00	EVENT	Y	EX	PAYMENT ON PHONE IN JUPITER OFFICE
2006	36150	26-Jan-05	6616247434001 01/05	BELLSOUTH	\$339.68	OFFICE	Y	EX	1/2 OF RETAINER AND EXPENSE REPORT FOR AUG. FOR TELEMARKETING
2006	36344	12-Jan-05	10305001	AREON, INC.	\$5,916.67	TM	Y	EX	750 HEAT RALLY TOWELS FOR GIVEAWAYS
2006	36871	10-Mar-05	5884-IN	MIAMI HEAT; THE	\$1,315.10	EVENT	Y	EX	753 OUTBOUND CALLING AT \$77
2006	36825	19-Jul-05	605011	AEGIS COMMUNICATIONS GROUP, INC	\$57,981.00	OC	Y	EX	1056 OUTBOUND CALLING AT \$75 AND \$1848 AT \$1 APPROVED COMMISSION, NEW HIRE TRAINING 17 REP AT \$13 HOURS AT \$18
2006	36933	24-Mar-05	205030	AEGIS COMMUNICATIONS GROUP, INC	\$79,200.00	OC	Y	EX	3,533.4 BANGTAIL OPEN WINDOW PRTD SHIPPED TO FPL
2006	36178	31-Dec-05	978767	NATIONAL ENVELOPE	\$88,850.30	BANGTAIL	Y	EX	1036.8 BANGTAIL OPEN WINDOW PRTD SHIPPED TO FPL
2006	36188	16-Jun-05	653135 MW	NATIONAL ENVELOPE	\$20,235.88	BANGTAIL	Y	EX	BOOTH AT THE WEST MIAMI HOME SHOW
2006	36792	03-Oct-05	BOOTH OCT.7-8, 2005	WEST MIAMI HOME SHOW	\$595.00	EVENT	Y	EX	PAID TIME OFF FOR MARK HAMMER WHO WAS THE MANAGER FOR FLA. 16.68 HRS AT \$9.997
2006	2657	28-Feb-06	929	PTD Aconal	\$1,000.78	SALARY	Y	INT	SALARY AND ONE TIME COST OF LIVING ADJ OF \$17,433.41 FOR MARK HAMMER FOR APRIL-FLA MANAGER
2006	4695	28-Apr-06	8	SALARY	\$22,633.41	SALARY	Y	INT	FICA ON THE ABOVE SALARY
2006	4698	28-Apr-06	8	FICA Expenses	\$1,726.43	FICA	Y	INT	PORTION OF \$42,885 INVOICE FOR POSTAGE FOR FPL DIRECT MAILING
2006	6400	31-May-06	23	PO 102283KABO NAHAN 5.06	\$1,376.85	DM	Y	EX	3,886 BANGTAIL ENVELOPES FOR FPL-HAVE TO USE EPL'S VENDOR WHICH IS 10% HIGHER THAN WHAT GREEN MOUNTAIN GOT WHEN IT BID IT OUT
2006	9357	31-Jul-05	27	KABO PO 102329 Natl Env aconal	\$95,000.00	BANGTAIL	Y	EX	MAILING LISTS FOR FPL
2006	10231	31-Aug-06	21	102348KABO M&A 8.06	\$91,950.00	DM	Y	EX	POSTAGE FOR SEPTEMBER FPL POSTCARD MAILING
2006	19039	07-Sep-06	10890	KWH DESIGNER	\$5,460.00	DM	Y	EXT	90 HR @ 100/HR FOR DIRECT MAILING LIST TECHNOLOGIST
2006	23391	24-Aug-06	GMEC060601	SQUARE 68	\$4,000.00	CF	Y	EXT	876 FPL BANGTAILS PRINTING
2006	25646	28-Mar-06	1029508	NATIONAL ENVELOPE	\$21,102.84	DM	Y	EXT	MONTHLY CONSULTING FEE FOR SOLAR PROJECTS
2006	25871	12-Oct-06	9	EL-AZZI, ZEINA	\$1,458.00	CF	Y	EXT	RENT FOR STUART, FL OFFICE
2006	28588	01-Dec-06	JUL 06-MAY 07 RENT	BRIDGE ROAD LLC	\$428.75	RE	Y	EXT	SEPTEMBER 2006 PRINTING AND POSTAGE FOR OF 200,000 DIRECT MAIL CAMPAIGN
2006	30169	18-Oct-05	GP101006POST	NAHAN PRINTING, INC.	\$42,885.00	DM	Y	EXT	FPL LETTERS W/ EDITING, POSTAGE, AND OVERS AND SPOILAGE CHARGE FOR 200,722 LETTERS
2006	30176	28-Mar-06	45201	NAHAN PRINTING, INC.	\$26,121.15	DM	Y	EXT	JUNE 2006 FPL LISTING FOR 3 MONTHS DEPICTING 37,603 ZIPCODE AND LIFESTYLE
2006	32339	08-Jul-06	95967001	M & A ALLMEDIA, INC.	\$4,759.01	LG	Y	EXT	BROKER FEE FOR RECS
2006	33369	06-Dec-06	9129	EVOLUTION MARKETS LLC	\$3,760.00	CF	Y	EXT	ACCRUAL FOR PRINTING AND MAILING 4,032 PIECES, ACTUAL COST IS \$101,368.50, ACCRUAL WAS & REVERSED
2007	2082	2/28/2007	21	PO 102405KABO NAT'L ENV 2.07	\$107,000.00	RT	Y	EXT	INCREASE ACCRUAL FOR BONUS-100K 20% OF ANNUAL SALARY OF \$112,225.49. Then took 150% OF THE 20% AS BONUS. \$33,667 FOR YEAR-THIS AMOUNT IS THE DIFFERENCE BETWEEN WHAT WAS ORIGINALLY ESTIMATED FOR ONE QTR AT 75% OF THE 20%
2007	4690	4/30/2007	17	Adjust Bonus Accrual	\$4,334.27	SALARY	Y	INT	INTERNAL GREEN AUDITING SERVICE FOR 2007
2007	17589	12/31/2007	56	Weaver & Tidwell 2007	\$1,750.00	AD	Y	INT	FPL FEBRUARY 2007 MAILING LIST
2007	20258	2/22/2007	151375	MLS DATA MANAGEMENT SOLUTIONS	\$5,109.27	LG	Y	EXT	DEPOSIT FOR BID CHOSEN FOR EDGEWOOD SCHOOL PV SOLAR ELECTRIC SYSTEM PROJECT
2007	21176	3/8/2007	4	ENERGY STRUCTURES & SYSTEMS	\$9,000.00	SP	Y	EXT	31 FPL INBOUND SALES @ \$12.00/CALL AND 24 FPL MISC CALLS @ \$2.50/CALL
2007	21308	3/8/2007	IVC04738	CUSTOMERLINK, LLC	\$432.00	TC	Y	EXT	432 POP WINDOW BANGTAILS WITH SHIPPING COST
2007	21564	3/22/2007	1208033	NATIONAL ENVELOPE	\$10,916.64	DM	Y	EXT	

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 JFW

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GREEN MOUNTAIN
 SAMPLE OF GREEN MOUNTAIN EXPENSES
 TEST YEAR 2003 TO 7/31/08
 KATHY L. WELCH AND BETY MAITRE
 SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	JE/INVOICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	L OR EXTERNA L	DESCRIPTION
2007	23195	4/12/2007	83	VAN DEE SERVICES, INC	\$3,000.00	DM	Y	EXT	POSTAGE ADVANCE FOR DIRECT MAIL BUSINESS REPLY CARD COLLECTION AND PROCESSING
2007	25449	5/17/2007	042907EXPB	HOLTZ, JOHN F.	\$909.20	TR	Y	EXT	ROOM CHARGES FOR QUARTERLY MEETING AT FPL
2007	36787	11/29/2007	55516	NAHAN PRINTING, INC.	\$24,027.60	DM	Y	EXT	151,688 ENVELOPES #10 PACKAGE AND POSTAGE
2007	38344	12/27/2007	780351	FLORIDA POWER & LIGHT COMPANY	\$2,032.50	FPL	Y	EXT	SEPTEMBER 2007 EMAIL CAMPAIGN
2007	38345	12/27/2007	780351	FLORIDA POWER & LIGHT COMPANY	\$1,287.50	FPL	Y	EXT	FPL ROTHENBACK PARK DEDICATION
2008	78800	1/31/2008		Payables Trx Entry	\$11,872.38	DM	Y	EXT	432 FPL BANGTAILS PRINTING
2008	84437	3/10/2008		Payables Trx Entry	\$2,155.00	TX	Y	EXT	FLORIDA TENTATIVE INCOME/FRANCHISE AND EMERGENCY EXCISE TAX TO CONDUCT BUSINESS IN FL
2008	86482	4/16/2008		Payables Trx Entry	\$7,895.00	RB	Y	EXT	SOLAR REBATE FOR FPL RESIDENTIAL CUSTOMER (SUNFUNDS)
2008	89311	4/23/2008		Payables Trx Entry	\$7,914.82	DM	Y	EXT	288 FPL BANGTAILS PRINTING
2008	94080	6/11/2008		Payables Trx Entry	\$7,600.00	RB	Y	EXT	SOLAR REBATE FOR FPL RESIDENTIAL CUSTOMER (SUNFUNDS)
2008	101206	7/31/2008		FPL - Property Tax	\$129,339.00	TX	Y	EXT	ESTIMATED PROPERTY TAX FOR THE ROTHENBACK PROJECT FOR THE ENTIRE PERIOD UP TO 2015
2008	101206	7/31/2008		FPL - Other Reimbursements	\$10,000.00	RB	Y	EXT	ESTIMATED REMAINING SOLAR REBATE OUT OF SUNFUND FOR REMAINING QUALIFYING REBATES, WAITING ON CLEARED INSPECTIONS
2008				BAD DEBT FPL	484,185.50	BAD DEBT	Y	INT	CUMULATIVE VARIANCE GOING BACK TO 2007 BECAUSE FPL ACKNOWLEDGED THAT THEY HAD A BILLING SYSTEM ERROR BECAUSE THEY MADE A CHANGE TO THEIR SYSTEM FOR MULTIPLE BLOCKS AS WELL AS FOR BILLING FOR COMMERCIAL ACCOUNTS. WHEN THEY RESET THE SYSTEM THEY LEFT OUT AFTER HOUR PAYMENTS. THIS AMOUNT DID NOT INCLUDE THE AMOUNT DUE JULY 2008.
				TOTAL OPERATING COST PER CO. SCH.	\$7,847,880.84				
				% OF COSTS AUDITED	32.21%				

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NOTE: ALLOCATIONS IN 2005 WERE DONE BY TAKING THE TOTAL COSTS PER MONTH AS SHOWN BELOW FOR THE MONTHS SELECTED IN THE SAMPLE AND MULTIPLYING BY THE ESTIMATED PERCENT OF WORK TO BE DONE FOR THE YEAR. THE AMOUNT ALLOCATED AS SHOWN BELOW

	TOTAL CO. ALLOCATED COSTS	FLORIDA COSTS	% ALLOCATED
1/05	1,717,851.33	100,147.45	5.83%
2/05	1,361,416.82	44,864.89	3.28%
3/05	1,321,368.59	82,708.29	4.75%
4/05	1,864,093.08	104,569.78	5.28%
5/05	1,354,488.01	85,113.79	4.81%
6/05	1,229,228.63	66,737.51	4.62%
8/05	1,243,475.04	53,106.42	4.27%
11/05	538,367.52	60,862.24	9.45%
12/05	1,068,811.34	48,894.07	4.42%
	11,494,987.16	584,864.24	5.09%

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AD	INTERNAL GREEN AUDIT
CF	CONSULTING FEE
DE	DEPRECIATION
DM	DIRECT MARKETING/MAILING
EXP	EMPLOYEE EXPENSE

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4/2/08
 HRP

DECLASSIFIED

GREEN MOUNTAIN
SAMPLE OF GREEN MOUNTAIN EXPENSES
TEST YEAR 2003 TO 7/31/08
KATHY L. WELCH AND BETY MAITRE
SOURCE: AUDIT REQUEST 1 AND 2

Year	ID	DATE	JEINVOICE	DESCRIPTION	AMOUNT	TYPE	RELATED TO FLORIDA	L OR EXTERNA L	DESCRIPTION
	FPL			FLORIDA POWER & LIGHT AS A VENDOR					
	LG			LIST GENERATING					
	MR			MARKETING					
	RB			SOLAR REBATE					
	RE			REVENUE					
	RT			REVERSED TRANSACTION					
	SE			SPONSORED EVENT					
	SP			SPONSOR PROJECT					
	ST			STORAGE					
	TC			TELECONFERENCE					
	TM			TELEMARKETING					
	TR			TRAVEL					

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TIP
9/2/08

FPL Sunshine Energy
 Audit of Green Mountain
 Dckt 070626-EI Audit 08-086-4-1
 Period 2003 - 7/2008
 Title: Sample W/checked

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 8/21/08

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 9/2/08

DECLASSIFIED

Year	ID	CATEGORY	DATE	DESCRIPTION	AMOUNT
2003	14975	DIRML	11/30/2003	PO-101156 MBAR-SHAWNA-PITTS.CO	\$700.00
2004	2541	EVNTS	2/29/2004	Horticulture Society	\$1,000.00
2004	3052	OBPHN	3/31/2004	FLORIDA OUTBOUND-3/04	\$20,100.00
2004	3234		3/15/2004	SALARY	\$7,292.00
2004	4124		3/31/2004	Bonus Accrual	\$3,000.00
2004	10594	DIRSA	8/31/2004	FL ACQ Payroll Allocations	\$7,864.50
2004	12787	OBPHN	10/31/2004	AREON RECLASS	\$2,769.26
2004	13637		11/15/2004	SALARY	\$11,273.17
2004	14375	INVIN	11/30/2004	PO 101843-KABO ATLANTIC ENV	\$74,000.00
2004	16690		12/15/2004	COMMISSION	\$11,289.00
2004	17189	DIRSA	12/31/2004	Miami Heat Airport	\$4,584.00
2004	17528	DIRSA	12/28/2004	Benefits Allocation	\$7,023.69
2004	18007	DIRSA	1/31/2004	DE NARVAEZ, TATIANA	\$561.00
2004	18854	DIRSA	1/31/2004	BRIGHT HOSPITALITY INC	\$663.88
2004	19411	DIRML	2/29/2004	NAHAN PRINTING, INC	\$46,085.28
2004	19732	MATRL	2/29/2004	LITHOPRINT CO., THE	\$8,118.75
2004	19933	DIRSA	2/28/2004	PARADIGM INTERNATIONAL, INC.	\$8,520.00
2004	20491	EVNTS	2/29/2004	TEAMCALL	\$316.88
2004	20727	EVNTS	2/29/2004	ESPINOZA, LUIS	\$595.00
2004	21903	MATRL	3/31/2004	LITHOPRINT CO., THE	\$7,500.00
2004	22496	DIRML	3/31/2004	ACCUDATA AMERICA	\$16,854.31
2004	24881	INVIN	5/31/2004	FLORIDA POWER & LIGHT COMPANY	\$29,555.81
2004	25716		5/31/2004	HINMAN INVESTMENTS, LTD	\$2,934.04
2004	26007	EVNTS	5/31/2004	CONSOLIDATED MANAGMENT ASSC	\$995.00
2004	26284	DIRML	6/30/2004	SHAWNA PITTS COPYWRITING	\$480.00
2004	27668	DIRSA	6/30/2004	PALM BEACH CNTY BOAT SHOW, INC	\$685.00
2004	27812	OBPHN	6/16/2004	ICT GROUP INCORPORATED	\$25,697.28
2004	28421		7/24/2004	HINMAN INVESTMENTS, LTD	\$1,445.34
2004	28638	EVNTS	7/8/2004	HOME SHOW MANAGEMENT CORP.	\$975.00
2004	29189	OBPHN	7/14/2004	ICT GROUP INCORPORATED	\$55,441.44
2004	29574	EVNTS	7/22/2004	PRO PLAYER STADIUM	\$3,250.00
2004	29704	DIRML	7/31/2004	ACXION CORPORATION	\$25,000.00
2004	29708	DIRML	7/31/2004	NAHAN PRINTING, INC.	\$28,893.41
2004	30594	INVIN	8/31/2004	FLORIDA POWER & LIGHT COMPANY	\$33,239.81
2004	30595	DIRML	8/31/2004	NAHAN PRINTING, INC.	\$70,000.00
2004	31640	DIRSA	8/31/2004	EL HERALDO FESTIVAL ACCOUNT	\$689.00
2004	32120	DIRML	9/9/2004	ACXION CORPORATION	\$31,924.99
2004	33065	DIRSA	9/23/2004	KOLCHINS, ANDREW	\$119.99
2004	33108	OBPHN	9/23/2004	ICT GROUP INCORPORATED	\$32,084.40
2004	33520	OBPHN	9/30/2004	SITEL CORPORATION	\$24,876.00
2004	33521	OBPHN	9/30/2004	SITEL CORPORATION	\$3,744.00
2004	33930	DIRSA	10/7/2004	INFINITY BROADCASTING, INC	\$3,000.00
2004	33934		10/7/2004	PITMAN PARTNERS LTD. II	\$5,665.00
2004	34155	OBPHN	10/12/2004	AREON, INC.	\$10,000.00
2004	34680	DIRSA	10/21/2004	BROWARD COUNTY YOUTH FAIR, INC	\$2,500.00
2004	35217	DIRSA	11/30/2004	STORAGE USA #772	\$107.99
2004	35433	DIRSA	11/3/2004	MIAMIHEAT, THE	\$27,500.00
2004	35634	INVIN	11/6/2004	TODD ALLEY WRITES	\$700.00
2004	35896	OBPHN	11/10/2004	AREON, INC.	\$14,221.43
2004	36501	DIRSA	11/24/2004	CHRIS EVERT CHARITIES, INC	\$1,500.00

40					
41					
42	Source: Reg 1		Includes Categories		43-1
43			not on Sample		

Summary

	2003	2004	2005	2006	2007	Total
Gross Margin		459,166.31	1,879,991.78	1,926,106.25	2,459,068.29	6,724,322.63
Expenses	(116,074.62)	(2,016,319.66)	(1,585,962.41)	(1,199,041.46)	(1,133,609.03)	(6,051,006.98)
Expenses (Allocated)	(3,480.42)	(79,164.57)	(727,107.60)	(11,588.77)	(11,530.55)	(832,871.91)
Net Income / (Loss)	(119,554.94)	(1,636,327.82)	(433,078.23)	715,476.02	1,313,928.71	(159,556.26)

Breakout of Allocated Expenses:	2003	2004	2005	2006	2007	Total
Benefits (HR)	3,407.03	64,941.72	11,330.26	11,588.77	11,530.55	102,798.33
Human Resources			70,999.60			70,999.60
Customer Care	73.39	1,216.52	30,641.88			41,239.99
IT-Billing		10,598.11	33,040.32			43,638.43
IT-Infrastructure			54,413.04			54,413.04
IT-Assurance			38,238.57			38,238.57
IT-Projects			11,889.57			11,889.57
Public Relations			56,744.85			56,744.85
Supply			74,592.61			74,592.61
Marketing			342,821.78			342,821.78
Sales		2,409.22	2,385.12			4,794.34
Other						
	3,480.42	79,164.57	727,107.60	11,588.77	11,530.55	832,871.91

Notes:

We checked the payroll expenses for 2005/2006/2007. There were no instances where someone in Corporate had a percentage of their salary coded to the Florida Region. During 2004, there was about \$94,704 in salary expenses coded to 23800 (Florida Marketing). This was due to Brian Cooper. It was not a case of a Corporate employee salary allocation. During 2004, there was about \$191,946 in salary expenses coded to 23801. This is simply Acquisition related. 23801 is the precursor to 23951. For 2003 - immaterial

These are the allocations for the Co.

43/04

DECLASSIFIED

FPL Sunshine Energy
 Audit of Green Mountain
 Docket 070626-El Audit 08-086-4-1
 Period 2003 - 7/2008
 Title: *Allocated Costs need to file*
 JHP 9/16/08