

State of Florida



Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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

DATE: October 22, 2010
TO: Kimberly Pena, Records Management Assistant, Office of Commission Clerk
FROM: Clarence Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis CP
RE: Docket No.: 100000
Company Name: FPL FiberNet, LLC
Company Code: TA053
Audit Purpose: Verify 2009 Revenues and Regulatory Assessment Fees Reported to the Commission
Audit Control No: 10-179-4-4

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held October 19, 2010. An attached index lists all confidential material.

CP/ip

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Office of General Counsel
Bureau of Auditing (Freeman)

Diamond Williams

Received By

10/22/10

Date

DOCUMENT NUMBER-DATE

08823 OCT 22 2010

FPSC-COMMISSION CLERK

Title Confidential WP Index

YL
10/15/10

Workpaper Number	Description	Number of Pages
	12 Trial Balance	7
40-1/1	Comparison of RAF to TB	1
40-1/2	Income Statement	2
40-3/1	Revenue Analysis	3