State of Florida



Hublic Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD 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

RE:

Docket No.: 100000

Company Name: FPL FiberNet, LLC

Company Code: TX603

Audit Purpose: Verify 2009 Revenues and Regulatory Assessment Fees Reported

to the Commission

Audit Control No: 10-179-4-1

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:

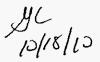
Office of General Counsel

Bureau of Auditing (Freeman)

DOCUMENT NUMBER - DATE 08825 OCT 22 9

FPSC-COMMISSION CLERE

FPL FiberNet, LLC 2009 Revenues & Regulatory Assessment Fees Dckt # Undocketed, Audit #10-179-4-1 TYE 12/31/2009 Title TX603 PAF



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