

REDACTED

SECOND REVISED EXHIBIT B

REDACTED DOCUMENTS

DOCUMENT NUMBER-DATE

02780 APR 22 =

FPSC-COMMISSION CLERK

COMPANY: FPL
 TITLE: SUMMARY OF PLANT INVESTMENT SAMPLE
 OF CASH VOUCHERS
 PERIOD: TYE 12/31/08
 DATE: 11-Jul-07
 AUDITOR: GABRIELA LEON

KW 7/17/07

A B C D E F
 Ledger Date Account Amount
confidential SES

H
 ATTRIBUTES

Wo	Er	Loc	Ledger Date	Account	Amount		1	2	3	4
1387	70	917	200408	312	\$610,000.00	Release of Order System Materials	X	X	X	X
1387	70	917	200404	312	\$930,500.00	Submittal of Process Design Specs Initiation of FMEAs Submittal of preliminary of OFA G/A dwgs	X	X	X	X
1387	70	917	200412	312	\$1,130,000.00	Progress on submittal of remaining systems drawings	X	X	X	X
1387	70	917	200408	312	\$1,365,000.00	Submittal of preliminary of oil steam G/A dwgs Submittal of preliminary of gas G/A dwgs Progress in procurement and engineering for fabricated material	X	X	X	X
1367	70	917	200509	312			X	X	X	X
1367	70	917	200509	312	\$726,718.00	Submittal of remaining system drawings Progress Outage equipment on site by 9-28 Progress Payment End of 1st calendar month of construction Final submittal of all remaining "Approved for Construction" GE EER design drawings and all Final Issues of Project Vendor Drawings. Miscellaneous Instrument and control equipment, transmitters, analyzers and flowmeters, boost air system expansion joints, miscellaneous fuel oil, steam and natural gas piping, valves and appurtenances, natural gas system block and bleed assemblies, miscellaneous ductwork supports, turning valves and windbox splitter plate, miscellaneous platforms, OFA Injector supports	X	X	X	X
1367	70	917	200512	312			X	X	X	X
1367	70	917	200501	312			X	X	X	X
1387	70	917	200512	312	\$1,028,291.00	Progress Payment End of 3rd Calendar Month of Construction Completion of reburn project installation, unit 1.	X	X	X	X
1367	70	917	200511	312	\$1,337,030.00	Progress outage equipment on site Outage equipment on site withhold \$10,000 awaiting delivery Progress Payment end of 2nd calendar month of Construction Reburn Injectors and Atomizers, main burners swriters and atomizers, remaining fuel oil, steam and natural gas piping, valves, flex hoses and appurtenances, Remaining miscellaneous ducting supports and plate material, remaining instrumentation, mainly thermocouples, platform, center nose port shine shield assemblies.	X	X	X	X
1367	70	917	200601	312	\$300,760.53	Invoice for remaining material and installation of work tasks "Modify Burners Fuel Gas System to achieve single burner control" and "Provide a Burners Steam Purge and Cooling System, including the Purchase and Installation of Jamesbury Burners Fuel Oil Supply, Return and Bypass Valves"	X	X	X	X
1367	70	917	200808	312			X	X	X	X
					\$10,556,285.53					

DOCUMENT NUMBER-DATE

02780 APR 22 =

FPSC-COMMISSION CLERK

16-1
14-3 p 2

41-2

PBC

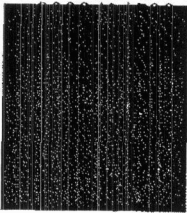
CONFIDENTIAL

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING DATE	RATE CODE	TOTAL KWH	ECRC REVENUES PER CIS II	APPROVED ECRC FACTOR *	CALCULATED ECRC REVENUES COL (4) x COL (6)
[REDACTED]	200608	11	41	\$0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	320	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	574	0.11	\$0.00019	\$0.11
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	168	0.03	\$0.00019	\$0.03
[REDACTED]	200608	11	77	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	336	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	88	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	672	0.13	\$0.00019	\$0.13
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	58	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	88	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	120	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	111	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	82	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	336	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	320	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	504	0.10	\$0.00019	\$0.10
[REDACTED]	200608	11	77	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	524	0.10	\$0.00019	\$0.10
[REDACTED]	200608	11	336	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01

41-2
3-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING DATE	RATE CODE	TOTAL KWH	ECRC REVENUES PER CIS II	APPROVED ECRC FACTOR *	CALCULATED ECRC REVENUES COL (4) x COL (6)
[REDACTED]	200608	11	62	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	120	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	336	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	89	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	168	0.03	\$0.00019	\$0.03
[REDACTED]	200608	11	840	0.16	\$0.00019	\$0.16
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	5,616	1.07	\$0.00019	\$1.07
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	176	0.03	\$0.00019	\$0.03
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	228	0.04	\$0.00019	\$0.04
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	123	0.02	\$0.00019	\$0.02
[REDACTED]	200608	11	336	0.06	\$0.00019	\$0.06
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	840	0.16	\$0.00019	\$0.16
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	41	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	29	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	60	0.01	\$0.00019	\$0.01
[REDACTED]	200608	11	209	0.04	\$0.00019	\$0.04

41-2
3-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING DATE	RATE CODE	TOTAL KWH	ECRC REVENUES PER CIS II	APPROVED ECRC FACTOR *	CALCULATED ECRC REVENUES COL (4) x COL (6)
	200608	11	176	0.03	\$0.00019	\$0.03
	200608	11	60	0.01	\$0.00019	\$0.01
	200608	11	168	0.03	\$0.00019	\$0.03
	200608	11	41	0.01	\$0.00019	\$0.01
	200608	11	504	0.10	\$0.00019	\$0.10
	200608	11	215	0.04	\$0.00019	\$0.04
	200608	11	29	0.01	\$0.00019	\$0.01

* ECRC factor approved in Order No. PSC-05-1251-FOF-EI

41-2
3-1

49-2

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING DATE	RATE CODE	TOTAL KWH	ECRC REVENUES PER CIS II	APPROVED ECRC FACTOR*	CALCULATED ECRC REVENUES COL (4) x COL (6)
[REDACTED]	200608	87	839	\$0.16	\$0.00019	\$0.16
[REDACTED]	200608	87	3,780	\$0.72	\$0.00019	\$0.72
[REDACTED]	200608	87	1,271	\$0.24	\$0.00019	\$0.24
[REDACTED]	200608	87	1,455	\$0.28	\$0.00019	\$0.28
[REDACTED]	200608	87	1,386	\$0.26	\$0.00019	\$0.26
[REDACTED]	200608	87	1,476	\$0.28	\$0.00019	\$0.28
[REDACTED]	200608	87	2,100	\$0.40	\$0.00019	\$0.40
[REDACTED]	200608	87	240	\$0.05	\$0.00019	\$0.05
[REDACTED]	200608	87	749	\$0.14	\$0.00019	\$0.14
[REDACTED]	200608	87	725	\$0.14	\$0.00019	\$0.14
[REDACTED]	200608	87	1,804	\$0.34	\$0.00019	\$0.34
[REDACTED]	200608	87	3,180	\$0.60	\$0.00019	\$0.60
[REDACTED]	200608	87	1,800	\$0.34	\$0.00019	\$0.34
[REDACTED]	200608	87	4,868	\$0.92	\$0.00019	\$0.92
[REDACTED]	200608	87	375	\$0.07	\$0.00019	\$0.07
[REDACTED]	200608	87	3,690	\$0.70	\$0.00019	\$0.70
[REDACTED]	200608	87	580	\$0.11	\$0.00019	\$0.11
[REDACTED]	200608	87	3,234	\$0.61	\$0.00019	\$0.61
[REDACTED]	200608	87	2,769	\$0.53	\$0.00019	\$0.53
[REDACTED]	200608	87	540	\$0.10	\$0.00019	\$0.10
[REDACTED]	200608	87	264	\$0.05	\$0.00019	\$0.05
[REDACTED]	200608	87	240	\$0.05	\$0.00019	\$0.05
[REDACTED]	200608	87	1,232	\$0.23	\$0.00019	\$0.23
[REDACTED]	200608	87	176	\$0.03	\$0.00019	\$0.03
[REDACTED]	200608	87	410	\$0.08	\$0.00019	\$0.08
[REDACTED]	200608	87	360	\$0.07	\$0.00019	\$0.07
[REDACTED]	200608	87	123	\$0.02	\$0.00019	\$0.02
[REDACTED]	200608	87	574	\$0.11	\$0.00019	\$0.11
[REDACTED]	200608	87	410	\$0.08	\$0.00019	\$0.08
[REDACTED]	200608	87	4,728	\$0.90	\$0.00019	\$0.90
[REDACTED]	200608	87	3,780	\$0.72	\$0.00019	\$0.72
[REDACTED]	200608	87	861	\$0.16	\$0.00019	\$0.16
[REDACTED]	200608	87	319	\$0.06	\$0.00019	\$0.06
[REDACTED]	200608	87	164	\$0.03	\$0.00019	\$0.03
[REDACTED]	200608	87	232	\$0.04	\$0.00019	\$0.04
[REDACTED]	200608	87	616	\$0.12	\$0.00019	\$0.12
[REDACTED]	200608	87	600	\$0.11	\$0.00019	\$0.11
[REDACTED]	200608	87	1,403	\$0.27	\$0.00019	\$0.27
[REDACTED]	200608	87	877	\$0.17	\$0.00019	\$0.17
[REDACTED]	200608	87	16,999	\$3.23	\$0.00019	\$3.23
[REDACTED]	200608	87	693	\$0.13	\$0.00019	\$0.13
[REDACTED]	200608	87	2,820	\$0.54	\$0.00019	\$0.54
[REDACTED]	200608	87	1,408	\$0.27	\$0.00019	\$0.27
[REDACTED]	200608	87	1,848	\$0.35	\$0.00019	\$0.35
[REDACTED]	200608	87	960	\$0.18	\$0.00019	\$0.18
[REDACTED]	200608	87	616	\$0.12	\$0.00019	\$0.12
[REDACTED]	200608	87	41	\$0.01	\$0.00019	\$0.01

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING DATE	RATE CODE	TOTAL KWH	ECRC REVENUES PER CIS II	APPROVED ECRC FACTOR*	CALCULATED ECRC REVENUES COL (4) x COL (6)
[REDACTED]	200608	87	900	\$0.17	\$0.00019	\$0.17
[REDACTED]	200608	87	533	\$0.10	\$0.00019	\$0.10
[REDACTED]	200608	87	264	\$0.05	\$0.00019	\$0.05
[REDACTED]	200608	87	7,480	\$1.42	\$0.00019	\$1.42
[REDACTED]	200608	87	948	\$0.18	\$0.00019	\$0.18
[REDACTED]	200608	87	720	\$0.14	\$0.00019	\$0.14
[REDACTED]	200608	87	880	\$0.17	\$0.00019	\$0.17
[REDACTED]	200608	87	60	\$0.01	\$0.00019	\$0.01
[REDACTED]	200608	87	7,178	\$1.36	\$0.00019	\$1.36
[REDACTED]	200608	87	6,300	\$1.20	\$0.00019	\$1.20
[REDACTED]	200608	87	780	\$0.15	\$0.00019	\$0.15
[REDACTED]	200608	87	2,820	\$0.54	\$0.00019	\$0.54
[REDACTED]	200608	87	240	\$0.05	\$0.00019	\$0.05
[REDACTED]	200608	87	540	\$0.10	\$0.00019	\$0.10
[REDACTED]	200608	87	2,204	\$0.42	\$0.00019	\$0.42
[REDACTED]	200608	87	540	\$0.10	\$0.00019	\$0.10
[REDACTED]	200608	87	720	\$0.14	\$0.00019	\$0.14
[REDACTED]	200608	87	369	\$0.07	\$0.00019	\$0.07
[REDACTED]	200608	87	2,112	\$0.40	\$0.00019	\$0.40
[REDACTED]	200608	87	2,100	\$0.40	\$0.00019	\$0.40
[REDACTED]	200608	87	1,051	\$0.20	\$0.00019	\$0.20
[REDACTED]	200608	87	1,680	\$0.32	\$0.00019	\$0.32
[REDACTED]	200608	87	1,800	\$0.34	\$0.00019	\$0.34
[REDACTED]	200608	87	581	\$0.11	\$0.00019	\$0.11
[REDACTED]	200608	87	145	\$0.03	\$0.00019	\$0.03
[REDACTED]	200608	87	738	\$0.14	\$0.00019	\$0.14
[REDACTED]	200608	87	4,668	\$0.89	\$0.00019	\$0.89
[REDACTED]	200608	87	1,619	\$0.31	\$0.00019	\$0.31
[REDACTED]	200608	87	2,548	\$0.48	\$0.00019	\$0.48
[REDACTED]	200608	87	1,020	\$0.19	\$0.00019	\$0.19
[REDACTED]	200608	87	600	\$0.11	\$0.00019	\$0.11
[REDACTED]	200608	87	1,230	\$0.23	\$0.00019	\$0.23
[REDACTED]	200608	87	1,189	\$0.23	\$0.00019	\$0.23
[REDACTED]	200608	87	780	\$0.15	\$0.00019	\$0.15
[REDACTED]	200608	87	29	\$0.01	\$0.00019	\$0.01
[REDACTED]	200608	87	3,960	\$0.75	\$0.00019	\$0.75
[REDACTED]	200608	87	371	\$0.07	\$0.00019	\$0.07
[REDACTED]	200608	87	1,920	\$0.36	\$0.00019	\$0.36
[REDACTED]	200608	87	164	\$0.03	\$0.00019	\$0.03
[REDACTED]	200608	87	1,144	\$0.22	\$0.00019	\$0.22
[REDACTED]	200608	87	900	\$0.17	\$0.00019	\$0.17
[REDACTED]	200608	87	246	\$0.05	\$0.00019	\$0.05
[REDACTED]	200608	87	2,032	\$0.39	\$0.00019	\$0.39
[REDACTED]	200608	87	1,440	\$0.27	\$0.00019	\$0.27
[REDACTED]	200608	87	82	\$0.02	\$0.00019	\$0.02
[REDACTED]	200608	87	943	\$0.18	\$0.00019	\$0.18
[REDACTED]	200608	87	2,201	\$0.42	\$0.00019	\$0.42
[REDACTED]	200608	87	10,232	\$1.94	\$0.00019	\$1.94

41-2
3-2

(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT NUMBER	BILLING DATE	RATE CODE	TOTAL KWH	ECRC REVENUES PER CIS II	APPROVED ECRC FACTOR*	CALCULATED ECRC REVENUES COL (4) x COL (6)
	200608	87	957	\$0.18	\$0.00019	\$0.18
	200608	87	1,640	\$0.31	\$0.00019	\$0.31
	200608	87	5,866	\$1.11	\$0.00019	\$1.11
	200608	87	348	\$0.07	\$0.00019	\$0.07
	200608	87	812	\$0.15	\$0.00019	\$0.15

* ECRC factor approved in Order No. PSC-05-1251-FOF-EI

Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

Company: FPL
 Title: Sample of Environmental Expenses
 Period: TYE 12/31/06
 Date: May 25, 2007, May 29, 2007, June 20, 2007

Title: Sample of SC 50's

Auditor: Gabriela Leon

Source: DPE-A-2

YL
6/29/07

A	B	C	D	E
Sample Item Number	Account Description	Amount	Description	Attributes 1 2 3 4
1	511.059 Maintenance of Structures Above Ground Storage	\$ (88,964.00)	This amount has been credited and debited to the correct account see sample item number 45.	X X X X
			Sec wp. 43-3/1-1/1	
2	511.059 Maintenance of Structures Above Ground Storage	\$	[REDACTED]	X X X X
3	935.269 Maintenance General Plant UST Remov Replace	\$	[REDACTED]	X X X X
4	570.159 Trans Substation Pollution Prevention	\$	[REDACTED]	X X X X
5	511.059 Maintenance of Structures Above Ground Storage	\$	[REDACTED]	X X X X

JES
CONFIDENTIAL

43-3-11

43-3

ppp

CONFIDENTIAL

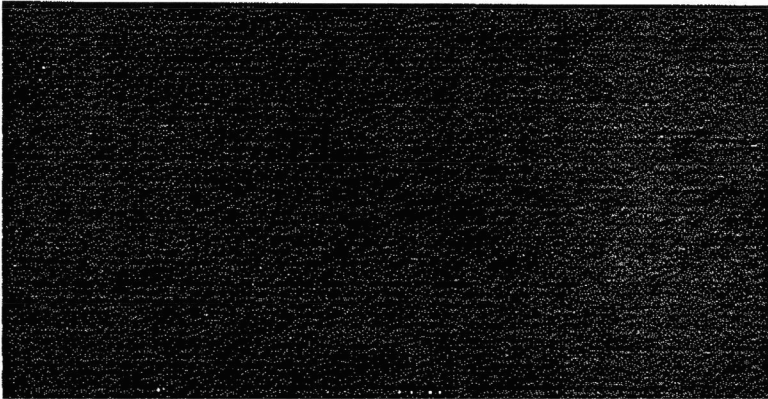
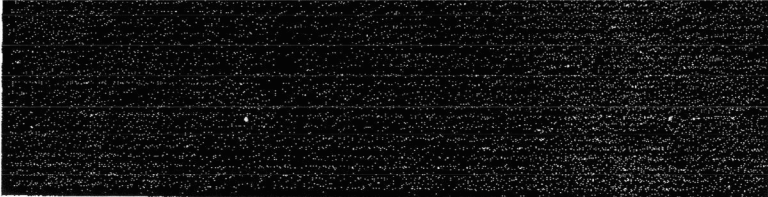


Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-EI
TYE 12/31/06

FPL
Sample of Environmental Expenses
TYE 12/31/06
May 25, 2007, May 29, 2007, June 20, 2007

JL
6/29/07

Title: Sampling SC 50's

Gabriela Leon

Account Description	Amount	Description	Attributes			
			1	2	3	4
		Project 5a O & M.				
512.039 Maint Boiler Plant Continuous Emiss Mon.	\$ 26,010.90	Software support contract for all sites including Manatee. Per Purchase Order- Provide NetDAHS upgrade 2006 service Software and technical support CEMS Software 2006. The Clean Air Act of 1990, public law 101-549, along with 40 CFR Part 75 establishes the requirement for 57 FPL affected sites to operate and maintain Continuous Monitoring Equipment. This purchase order is to ensure complete and accurate operation of said equipment including support of routine reporting of said emission data to local, state and federal authorities.	X	X	X	X
692.199 Distr Substation Pollution Prevention	\$		X	X	X	X
506.289 Misc Steam Power Exp. 316B Compliance	\$		X	X	X	X
506.289 Misc Steam Power Exp. 316B Compliance	\$		X	X	X	X
506.289 Misc Steam Power Exp. 316B Compliance	\$		X	X	X	X

43-9

P2

FPL
 Sample of Environmental Expenses
 TYE 12/31/06
 May 25, 2007, May 29, 2007, June 20, 2007

YL
 6/22/07

Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

Title: Sample of SL 50's

Gabriela Leon

CONFIDENTIAL
 JES

B		C	D	E			
Account Description	Amount	Description	Attributes				
			1	2	3	4	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
289 Misc Steam Power Exp. 316B Compliance	\$	[REDACTED]	X	X	X	X	
059 Maintenance of Structures Above Ground Storage	\$ 29,330.00	Furnish labor, material and equipment to make repairs to Tank 802 Florida Administrative Code F.A.C Chapter 62-761, previously 17-762, which became effective on March 12, 1991, provides standards for the maintenance of stationary above ground fuel storage tank systems. These standards impose various implementation schedules for inspections/repairs and upgrades to fuel storage tanks. These repairs required to Tank 802, Unit 4 Fuel Oil Metering Tank at Port Everglades which were identified during	X	X	X	X	

43-3
 P3

PL
6/29/07

Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-EI
TYE 12/31/06

any: FPL
Sample of Environmental Expenses
TYE 12/31/06
May 25, 2007, May 29, 2007, June 20, 2007

Title: Sample of SC 50's

by: Gabriela Leon

CONFIDENTIAL
JB

Account Number	Account Description	Amount	Description	Attributes			
				1	2	3	4

6	506.319 Miscellaneous Steam Power Expense CAIR Compliance	\$ 31,705.71	an inspection. Expert advice in connection with FPL's challenge of the Fla Dept. of Environmental Protection's proposed rule to implement the Clean Air Interstate Rule in Florida The scope of the Consulting Services is to provide counsel with Consultant's expertise and advice regarding economic analyses of the impact of the Florida Department of Environmental Protection's use of fuel adjustment factors in its proposed rules to implement the U.S. EPA's Clean Air Interstate Rule, in connection with FPL's challenge to the Proposed Rules before the Division of Administrative Hearings (the "DOAH Challenge").	X	X	X	X
			Traced to invoice, letter, and Consulting Services Agreement from Analysis Group.				

7	524.269 Miscellaneous Nuclear Power Expense 316B Compliance	\$		X	X	X	X
---	---	----	---	---	---	---	---

8	514.179 Maintenance Miscellaneous Plant N/C Liquid Wastes	\$		X	X	X	X
---	---	----	--	---	---	---	---

110


43-31
49

DL
6/27/07

Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-EI
TYE 12/31/06

Company: FPL
Title: Sample of Environmental Expenses
Period: TYE 12/31/06
Date: May 25, 2007, May 29, 2007, June 20, 2007
Auditor: *Gabriela Leon*

Title: Sample of SC SO's
CONFIDENTIAL
JES

A		B		C		D		E						
Sample Item Number	Account Description	Amount	Description	1	2	3	4	Attributes						
			17a. Disposal of Non-containerized Liquid Waste-O & M). Specifically this is for the contractor field services (PPM) to extract and de-water the ash at Manatee and the Martin Environmental invoice covers the repairs to the filter press necessary for continued operation for the fly ash de-watering projects throughout PGD-FPL Utility sites.											
29	524.289 Miscellaneous Nuclear Power Exp. 316(b) Compliance	\$ 34,336.00	Per Purchase Order- To provide biological, engineering, economic and/or regulatory services required on FPL'S project for compliance with the Phase II rule development related to Section 316(b) of the Clean Water Act. The initial scope is broken down by site into two areas: Proposal for Information Collection Assessment-Assess the current situation from plant supplied documentation . It includes the Source Water Physical Data, Cooling Water Intake Structure Data, Phase II Existing Facility Cooling Water System Data, and Proposal for information Collection as described in the Scope of Work (Exhibit A). Sampling Plan - This is impigement mortality and entrainment characterization sampling study.	X	X	X	X							
30	512.259 Maintenance Boiler Plant Exp Maintenance Cost	\$		X	X	X	X							
31	524.289 Miscellaneous Nuclear Power Exp. 316(b) Compliance	\$ 34,336.00	Per Purchase Order- To provide biological, engineering, economic and/or regulatory services required on FPL'S project for compliance with the Phase II rule development related to Section 316(b) of the Clean Water Act. The initial scope is broken down by site into two areas: Proposal for Information Collection Assessment-Assess the current situation from plant supplied documentation . It includes the Source Water Physical Data, Cooling Water Intake Structure Data, Phase II Existing Facility Cooling Water System Data,	X	X	X	X							

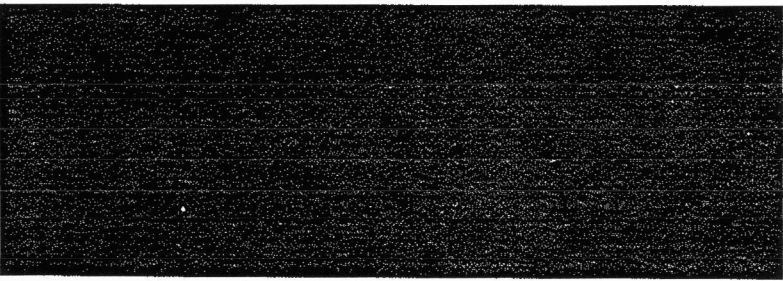
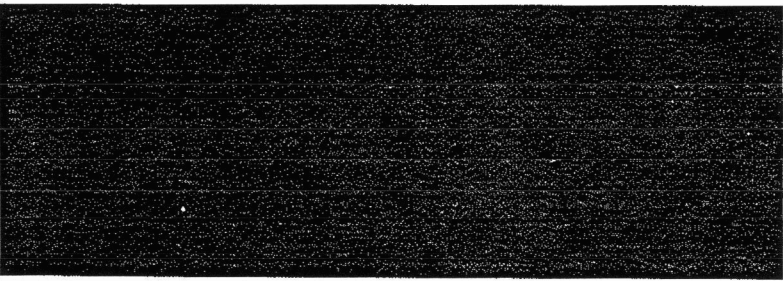
RS
43-3

ML
6/27/07

Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-EI
TYE 12/31/06

Company: FPL
Title: Sample of Environmental Expenses
Period: TYE 12/31/06
Date: May 25, 2007, May 29, 2007, June 20, 2007
Auditor: Gabriela Leon

Title: Sample of SC 50's
CONFIDENTIAL
JES

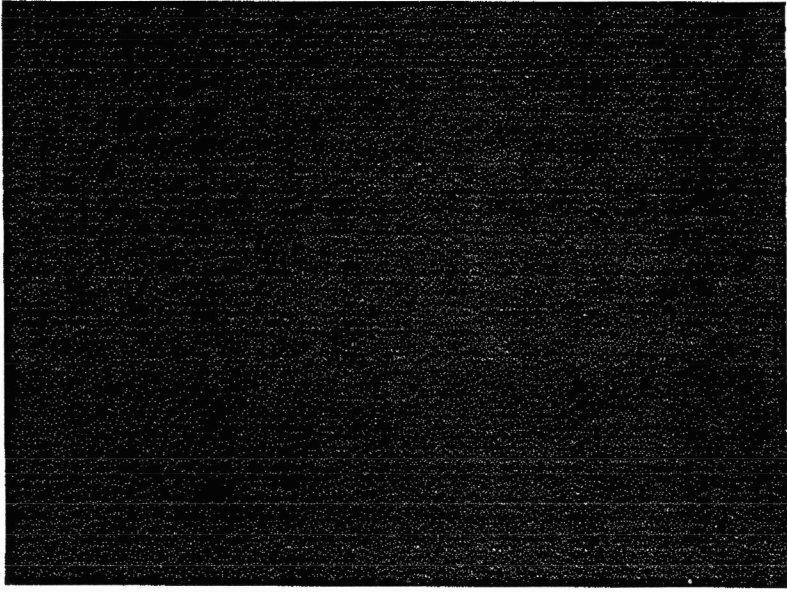
A Sample Item Number	B Account Description	C Amount	D Description	E Attributes			
				1	2	3	4
			the Source Water Physical Data, Cooling Water Intake Structure Data, Phase II Existing Facility Cooling Water System Data, and Proposal for information Collection as described in the Scope of Work (Exhibit A).				
			Sampling Plan - This is impigement mortality and entrainment characterization sampling study.				
35	524.289 Miscellaneous Nuclear Power Exp. 316(b) Compliance	\$ 34,952.88	Per Purchase Order- To provide biological, engineering, economic and/or regulatory services required on FPL'S project for compliance with the Phase II rule development related to Section 316(b) of the Clean Water Act. The initial scope is broken down by site into two areas: Proposal for Information Collection Assessment-Assess the current situation from plant supplied documentation . It includes the Source Water Physical Data, Cooling Water Intake Structure Data, Phase II Existing Facility Cooling Water System Data, and Proposal for information Collection as described in the Scope of Work (Exhibit A). Sampling Plan - This is impigement mortality and entrainment characterization sampling study.	X	X	X	X
36	570.199 Trans Substation Pollution Prevention	\$		X	X	X	X
37	570.199 Trans Substation Pollution Prevention	\$		X	X	X	X

7
49-3

Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

Company: FPL
 Title: Sample of Environmental Expenses
 Period: TYE 12/31/06
 Date: May 25, 2007, May 29, 2007, June 20, 2007
 Auditor: Gabriela Leon

Title: Sample of SCSD's
 CONFIDENTIAL
 JES

A	B	C	D	E			
Sample Mem Number	Account Description	Amount	Description	1	2	3	4
38	549.019 Miscellaneous Other Power Gen Exp Air Permit	\$ 37,678.40	Payment of Title V Air Permit Fee payment. Paid to the Florida Department of Environmental Protections Project 1, Air Operating Permit Fees. The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872 require annual fees for major sources of pollution. The fees identified are for 12 different Florida based power plant sites. This payment is for the Martin Plant Permit Facility #0850001.				
39	514.179 Maint Miscellaneous Plant N/C Liquid Wastes	\$		X	X	X	X
40	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
41	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
42	549.019 Misc Other Power Gen. Ex- Air Permit Fees	\$ 40,884.00		Payment of Title V Air Permit Fee payment. Paid to the Florida	X	X	X

R.S.
 433

Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

Company: FPL
 Title: Sample of Environmental Expenses
 Period: TYE 12/31/06
 Date: May 25, 2007, May 29, 2007, June 20, 2007
 Auditor: *Gabriela Leon*

Title: *Sanjag SC 50's*

CONFIDENTIAL
JES

A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	3	4
			Department of Environmental Protections Project 1, Air Operating Permit Fees. The Clean Air Act Amendments of 190, Public Law 101-549, and Florida Statutes 403.0872 require annual fees for major sources of pollution. The fees identified are for 12 different Florida based power plant sites. This payment is for the Sanford Repowering Permit Facility #1270009				
43	570.199 Trans Substation Pollution Prevention	\$		X	X	X	X
44	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
45	506.229 Misc Strm Pwr Exp - Pipeline Integrity Mgt	\$	42,709.48 <u>See wp. 43-3/1-1/1</u>				
46	506.229 Miscellaneous Steam Power Exp. Pipeline Integrity Management	\$		X	X	X	X
47	506.319 Miscellaneous Steam Power Exp. CAIR Compliance	\$	46,141.29 Florida Nox Allocations -For professional services and expenses incurred in connection with the Florida Nox Allocations for the period ending 9/30/06.	X	X	X	X

62

6-6-07

42
6/27/07

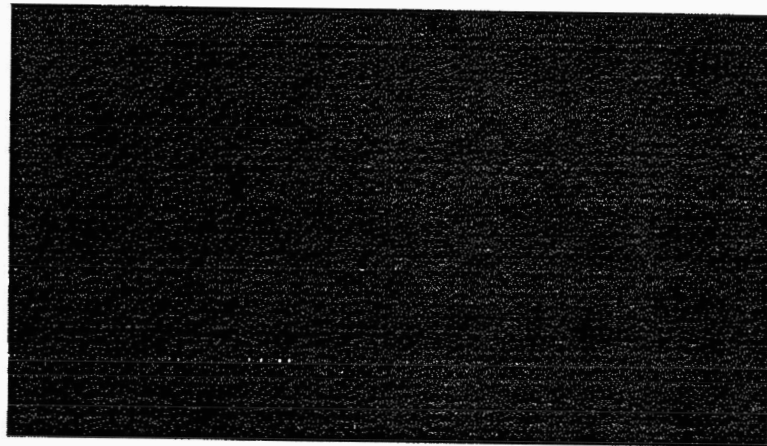
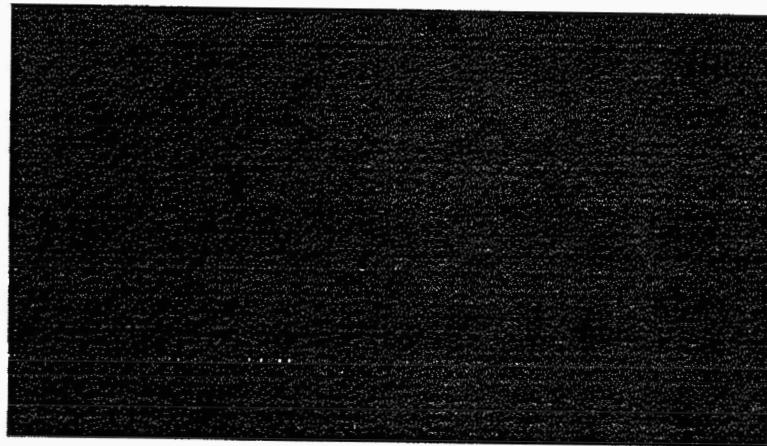
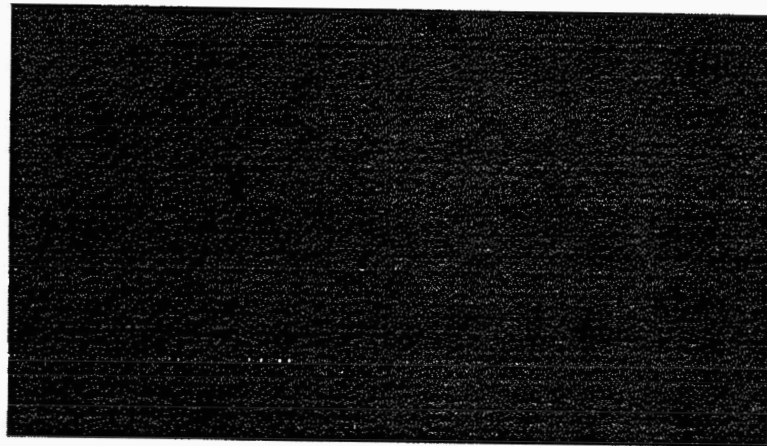
Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-51
TYE 12/31/06

Company: FPL
Title: Sample of Environmental Expenses
Period: TYE 12/31/06
Date: May 25, 2007, May 29, 2007, June 20, 2007

Title: Sample of SCSOs

Auditor: Gabriela Leon

CONFIDENTIAL
JES

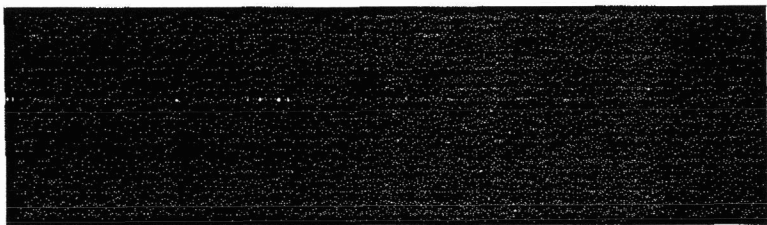
A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	Attributes 3	4
			current situation from plant supplied documentation . It includes the Source Water Physical Data, Cooling Water Intake Structure Data, Phase II Existing Facility Cooling Water System Data, and Proposal for information Collection as described in the Scope of Work (Exhibit A).				
			Sampling Plan - This is impigement mortality and entrainment characterization sampling study.				
51	506.319 Miscellaneous Steam Power Expense CAIR Compliance	\$ 51,259.29	Berger Singerman, Public Attorneys Legal fees related to the Clean Air Interstate Rule	X	X	X	X
52	506.289 Miscellaneous Steam Power Expense 316(b) Compliance	\$		X	X	X	X
53	935.269 Maintenance General Plant -UST Removal/Replace	\$		X	X	X	X
54	935.269 Maintenance General Plant UST Removal/Replace	\$		X	X	X	X
55	506.319 Miscellaneous Steam Power Exp CAIR Compliance	\$ 58,682.20	Legal fees related to the Clean Air Interstate Rule	X	X	X	X

011
49-3

Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

Company: FPL
 Title: Sample of Environmental Expenses
 Period: TYE 12/31/06
 Date: May 25, 2007, May 29, 2007, June 20, 2007
 Auditor: *Gabriela Leon*

Title: Sample of 50's
 CONFIDENTIAL
 JES


A Sample Item Number	B Account Description	C Amount	D Description	E Attributes			
				1	2	3	4
56	524.269 Miscellaneous Nuclear Power Exp 316(b) Compliance	\$ 63,620.20	Per Purchase Order- To provide biological, engineering, economic and/or regulatory services required on FPL'S project for compliance with the Phase II rule development related to Section 316(b) of the Clean Water Act. The initial scope is broken down by site into two areas: Proposal for information Collection Assessment-Assess the current situation from plant supplied documentation . It includes the Source Water Physical Data, Cooling Water Intake Structure Data, Phase II Existing Facility Cooling Water System Data, and Proposal for information Collection as described in the Scope of Work (Exhibit A). Sampling Plan - This is impigement mortality and entrainment characterization sampling study.	X	X	X	X
57	506.319 Miscellaneous Steam Power Expense CAIR Compliance	\$ 64,029.00	Vendor: Florida Electric Power Coordinating Clean Air Interstate Rule Challenge	X	X	X	X
58	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
59	511.059 Maint of Structures Above Ground Storage	\$ 64,561.95	This purchase order is to provide miscellaneous painting and coating services for FPL including but not limited to the Power Generation Division. In order to properly maintain aboveground storage tank systems, Florida regulations outline the responsibilities of all facility owners	X	X	X	X

HL
6/27/07

Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-EI
TYE 12/31/06

Company: FPL
Title: Sample of Environmental Expenses
Period: TYE 12/31/06
Date: May 25, 2007, May 29, 2007, June 20, 2007
Auditor: *Gabriela Leon*

Title: Sample of SC 50's
CONFIDENTIAL

A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	3	4
			and operators, specifically Fla. Administrative Code Chapter 62-762 relates to above ground fuel storage tanks. This regulation pinpoints maintenance requirements and includes exterior coatings. These maintenance costs associated with Port Everglades, Manatee and Riviera Plant painting projects relate back to the clause through Project 5a and 7. Re-coating of PPE Unit 2 Boiler Area				
60	511.059 Maint of Structures Above Ground Storage	\$ 66,190.20	This purchase order is to provide miscellaneous painting and coating services for FPL including but not limited to the Power Generation Division.	X	X	X	X
			In order to properly maintain aboveground storage tank systems, Florida regulations outline the responsibilities of all facility owners and operators, specifically Fla. Administrative Code Chapter 62-762 relates to above ground fuel storage tanks. This regulation pinpoints maintenance requirements and includes exterior coatings. These maintenance costs associated with Port Everglades, Manatee and Riviera Plant painting projects relate back to the clause through Project 5a and 7. Re-coating of PPE Unit 2 Boiler Area				
61	506.319 Miscellaneous Steam Power Expense CAIR Compliance	\$ 171,829.31	Clean Air Interstate Rule Challenge Legal representation and petition modeling	X	X	X	X
62	506.319 Miscellaneous Steam Power Expense CAIR Compliance	\$ 69,906.37	Professional services for Fla. Nox Allocations. Review of DEP materials. Evaluate historical cost of coal v. Martin Plants. Evaluate gas plant vs. coal plant, etc.	X	X	X	X
63	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X

913

49-3

See explanation of CAIR challenge on wp 43-3/1-1/2

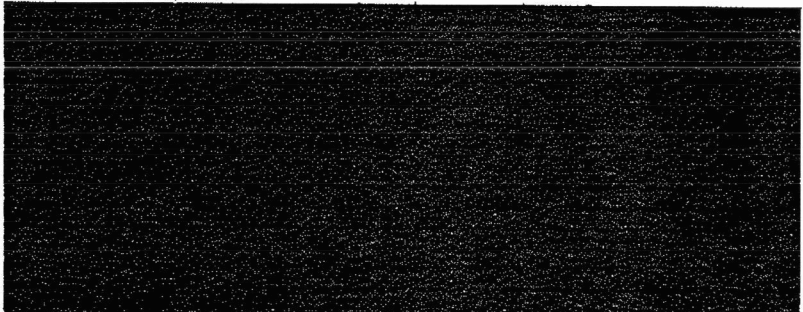

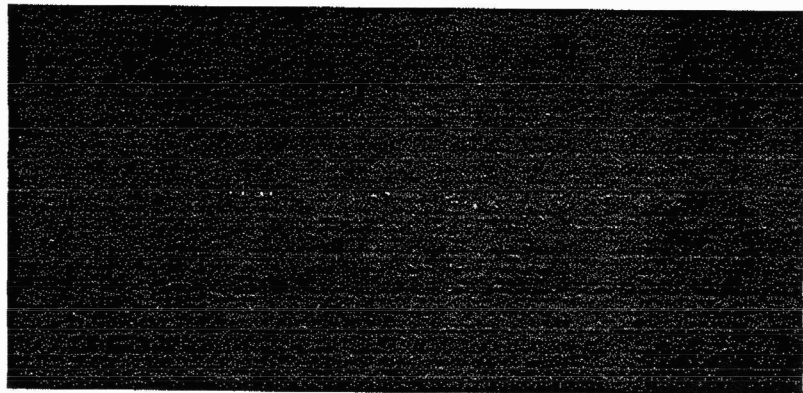
Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

HY 6/27/07

Company: FPL
 Title: Sample of Environmental Expenses
 Period: TYE 12/31/06
 Date: May 25, 2007, May 29, 2007, June 20, 2007
 Auditor: *Gabriela Leon*

Title: *Sample of SC 50's*

*CONFIDENTIAL
 JES*

A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	3	4
			storage tank systems. These standards impose various implementation schedules for inspections/repairs and upgrades to fuel storage tanks. These repairs required to Tank 802, Unit 4 Fuel Oil Metering Tank at Port Everglades which were identified during an inspection.				
64	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
65	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
66	506.319 Miscellaneous Steam Power Expense CAIR Compliance	\$	77,246.63 Professional services for Fla. Nox Allocations . Review of DEP materials. Evaluate historical cost of coal v. Martin Plants. Evaluate gas plant vs. coal plant, etc.	X	X	X	X
67	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X

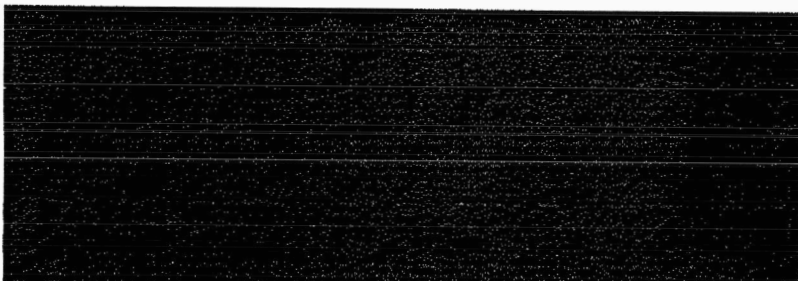
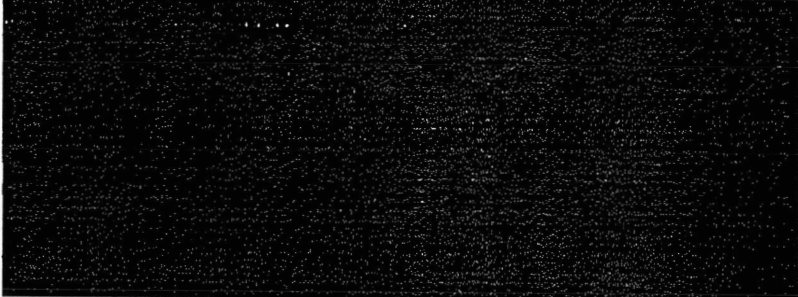
*HY
 6-8-3*

DL
6/27/07

Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-EI
TYE 12/31/06

Company: FPL
Title: Sample of Environmental Expenses
Period: TYE 12/31/06
Date: May 25, 2007, May 29, 2007, June 20, 2007
Auditor: Gabriela Leon

Title: Sample of SC 50's
CONFIDENTIAL
JE

A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	3	4
			an inspection.				
68	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
69	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
70	506.019 Miscellaneous Steam Exp. Air Permit Fees	\$ 62,338.31	Payment of Title V Air Permit Fee payment. Paid to the Florida Department of Environmental Protections Project 1, Air Operating Permit Fees. The Clean Air Act Amendments of 190, Public Law 101-549, and Florida Statutes 403.0872 require annual fees for major sources of pollution. The fees identified are for 12 different Florida based power plant sites. This payment is for the Sanford Plant Permit Facility #1270009.	X	X	X	X
71	506.229 Miscellaneous Steam Power Pipeline Integrity	\$ 88,964.00	reversed <div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block;">G#1</div> <div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block; margin-left: 10px;">Wp 43-3/1-1/1</div> See page 1.				

P15

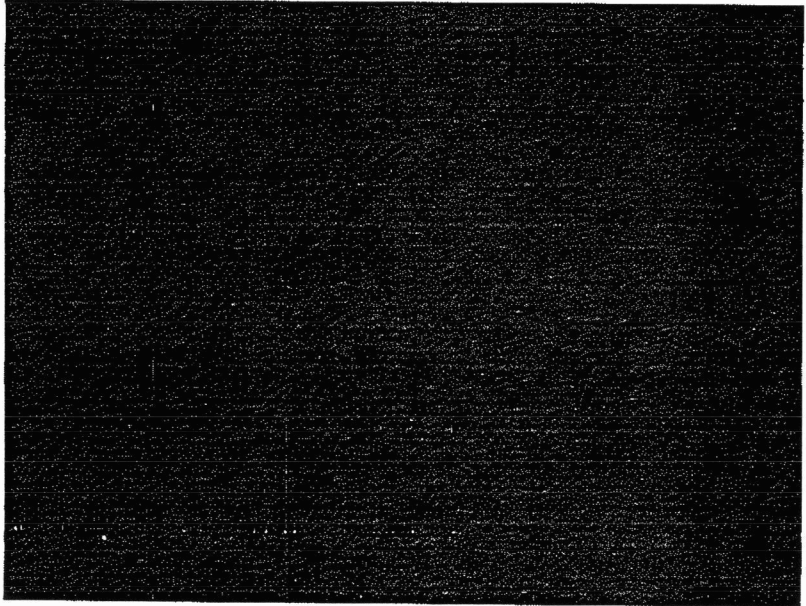
43-3

ML
6/27/07

Florida Power & Light
Environmental Cost Recovery Clause
RCA: #07-0071-4-1 DKT: 070007-E1
TYE 12/31/06

Company: FPL
Title: Sample of Environmental Expenses
Period: TYE 12/31/06
Date: May 25, 2007, May 29, 2007, June 20, 2007
Auditor: Gabriela Leon

Title: Sample of SC 50's
COMPLETION
JES

A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	Attributes 3	4
			see sample item 1				
72	549.019 Miscellaneous Other Power Gen Exp. Water Permit Fees	\$ 107,856.22	Payment of Title V Air Permit Fee payment. Paid to the Florida Department of Environmental Protections Project 1, Air Operating Permit Fees. The Clean Air Act Amendments of 190, Public Law 101-549, and Florida Statutes 403.0872 require annual fees for major sources of pollution. The fees identified are for 12 different Florida based power plant sites. This payment is for the Ft. Lauderdale Plant Permit Facility #0110037	X	X	X	X
73	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
74	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
75	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X

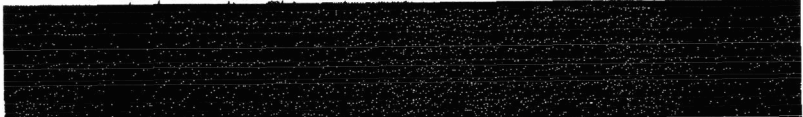
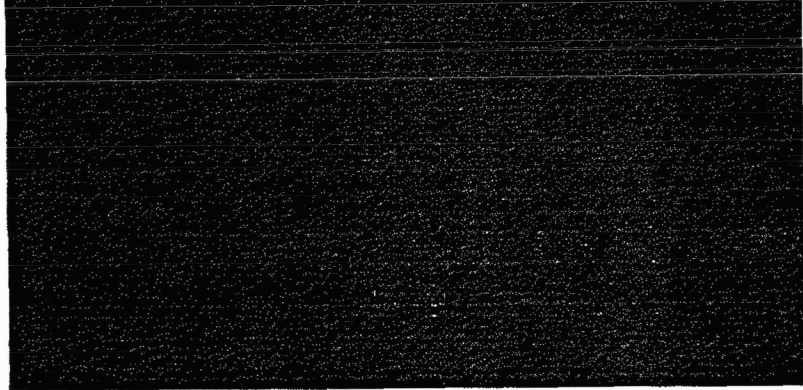
91A

6-6-3

Florida Power & Light
 Environmental Cost Recovery Clause
 RCA: #07-0071-4-1 DKT: 070007-EI
 TYE 12/31/06

Company: FPL
 Title: Sample of Environmental Expenses
 Period: TYE 12/31/06
 Date: May 25, 2007, May 29, 2007, June 20, 2007
 Auditor: *Gabriela Leon*

Title: Sample SC 50's
 CONFIDENTIAL
 JES

A	B	C	D	E			
Sample Item Number	Account Description	Amount	Description	1	2	3	4
76	511.059 Maint of Structures Above Ground Storage	\$		X	X	X	X
77	514.179 Maintenance Miscellaneous Plant N/C Liquid Wastes	\$		X	X	X	X
78	506.019 Miscellaneous Steam Power Expense Air Permit Fees	\$ 135,104.26	Payment of Title V Air Permit Fee payment. Paid to the Florida Department of Environmental Protections Project 1, Air Operating Permit Fees. The Clean Air Act Amendments of 190, Public Law 101-549, and Florida Statutes 403.0872 require annual fees for major sources of pollution. The fees identified are for 12 different Florida based power plant sites. This payment is for the Port Everglades Plant Permit Facility #0110036	X	X	X	X
79	506.019 Miscellaneous Steam Power Expense Air Permit Fees	\$ 135,104.27	Payment of Title V Air Permit Fee payment. Paid to the Florida Department of Environmental Protections Project 1, Air Operating Permit Fees. The Clean Air Act Amendments of 190, Public Law 101-549, and Florida Statutes 403.0872 require annual fees	X	X	X	X

P-17

43-3

Company: FPI
 Title: Sample of source code 60's
 Date: TYE 12/31/07
 Date: 30-May-07
 Auditor: Gabriela Leon

A B C

Sample Item Number	Account	Amount	Description	ATTRIBUTES			
				1	2	3	4
38		\$ (116,909.67)	Allowances- audited separately (WP 16-1/18-1)				
39		\$ (116,909.67)	Allowances- audited separately				
40		\$ (116,909.67)	Allowances- audited separately				
41		\$ (116,909.67)	Allowances- audited separately				
42		\$ (109,088.08)	12/12 of 2005 Title V Air Permit Fees Estimates-Actual Final Fees to be processed in Feb's business. Permit Facility - 0110037 (Fl, Lauderdale)	X	X	X	X
43		not numbered					
44		\$ (96,684.18)	Allowances- audited separately (WP 16-1/18-1)				
45		\$ (94,314.18)	12/12 of 2005 Title V Air Permit Fees Estimates-Actual Final Fees to be processed in Feb's business. Permit Facility - 1270009 (Sandford 3)	X	X	X	X
46		\$ (89,928.45)	Allowances- audited separately (WP 16-1/18-1)				
47		\$ (76,673.10)	Allowances- audited separately U4 day tank repair. Paid \$71,438. Vendor has completed an additional \$76,000 of work.	X	X	X	X
			U4 day tank repair. Paid \$150,938. Received invoice for an additional \$76,000 too late to pay. Accrue \$75,000.	X	X	X	X
50		\$ (74,796.95)	Allowances- audited separately (WP 16-1/18-1)				
51		\$ (73,745.56)	To record the estimated and actual May 2006 accruals for outside legal services.	X	X	X	X
52		\$ (73,745.68)	Allowances- audited separately (WP 16-1/18-1)				
53		\$ (73,440.13)	Allowances- audited separately				
54		\$ (73,440.13)	Allowances- audited separately				
55		\$ (73,440.13)	Allowances- audited separately				
56		\$ (73,440.13)	Allowances- audited separately				
57		\$ (73,440.13)	Allowances- audited separately				
58		\$ (73,440.13)	Allowances- audited separately				
59		\$ (71,868.28)	Allowances- audited separately				
60		\$ (65,912.30)	Allowances- audited separately				
61		\$ (65,528.96)	Allowances- audited separately				
62		\$ (63,748.84)	12/12 of 2005 Title V Air Permit Fees Estimates - Actual final fees to be processed in Feb.'s business Permit Facility - 0710002 (Fort Myers)	X	X	X	X
63		\$ (63,620.20)	Miscellaneous November accruals for goods and services received but not paid. These accruals will reverse and be re-accounted as necessary.	X	X	X	X
64							
65		\$ (68,358.00)	200610 O & M accruals for material/services received but not invoiced.	X	X	X	X
66		\$ (51,259.20)	To record the estimated and actual November 2006 accruals for general counsefers outside legal services.	X	X	X	X
67		\$ (49,474.88)	June accruals for goods and services received but not paid. These accruals will reverse and be re-accrued as necessary.	X	X	X	X
68							
69		\$ (45,250.00)	Materials and services received but not yet invoiced per PGBU Accrual	X	X	X	X
70		\$ (45,250.00)	Materials and services received but not yet invoiced per PGBU Re-Accrual	X	X	X	X
71							
72		\$ (39,676.75)	12/12 of 2005 Title V Air Permit Fees Estimates - Actual final fees to be processed in Feb.'s Business. Permit facility- 1270009 (Fl, Lauderdale)	X	X	X	X
73		\$ (37,141.08)	12/12 of 2005 Title V Air Permit Fees Estimates - Actual final fees to be processed in Feb.'s Business. Permit facility- 0850001 (Martin 3/4)	X	X	X	X
74		\$ (36,780.39)	allowances - audited separately (WP 16-1/18-1)				
75			Allowances- audited separately				
76			Allowances- audited separately				
77			Allowances- audited separately				
78			Allowances- audited separately				
79			Allowances- audited separately				
80			Allowances- audited separately				
81			Allowances- audited separately				
82			Allowances- audited separately				
83			Allowances- audited separately				
84			Allowances- audited separately				
85			Allowances- audited separately				

CONFIDENTIAL
JES

43-4 p 2

Company: FPL
 Title: Sample of source code 60's
 Date: TYE 12/31/07
 Date: 30-May-07
 Auditor: Gabriela Leon

A B C

Sample Item Number	Account	Amount	Description	ATTRIBUTES			
				1	2	3	4
88			Allowances- audited separately				
89	\$ (34,338.00)		June accruals for goods and services received but not paid. These accruals will reverse and be re-accrued as necessary.	X	X	X	X
90							
91	\$ (26,100.00)		Accrue for material and supplies received but not yet paid. Will reverse next month and will reaccrue if necessary.	X	X	X	X
92	\$ (25,685.00)		ENSR Corporation work completed not invoiced yet, and partial invoice under review. Purchase Order No. 4500255633	X	X	X	X
93	\$ (25,108.00)		Material received but not yet invoiced per PGBU's Accrual policy	X	X	X	X
94	\$ 25,000.00		318B Environmental Sampling completed in December, and will not be invoiced until 2007.	X	X	X	X
95	\$ 28,100.00		Accrue for material and services received but not yet paid. Will reverse next month and will reaccrue if necessary. (I can't tell which of the invoices provided tie to this amount)	X	X	X	X
			June accruals for goods and services received but not paid. These accruals will reverse and be re-accrued as necessary Vendor: Golder and Associates Section 316(b) compliance services for the St. Lucie Nuclear Plant - Field Sampling for year 1 - Includes sampling trips 1-3.	X	X	X	X
97	\$ 36,831.00		1/12 of monthly title V, 2006 Air Permit Fee 11/2006- In Feb 2007 entire 12/12 amount will be reversed and paid. Not that year end estimate has been tried up for Nov/Dec.	X	X	X	X
98	\$ 36,831.00		1/12 of monthly title V, 2006 Air Permit Fee 11/2006- In Feb 2007 entire 12/12 amount will be reversed and paid. Not that year end estimate has been tried up for Nov/Dec.	X	X	X	X
			Purchase Order description- Provide labor and equipment to blast clean and coat indicated segments of the FPL Martin Fuel Terminal main oil line above ground piping on the terminal property per Liberty Pipeline Estimate #P16 dated 11/15/2005.	X	X	X	X
			Materials and Services received but not invoiced per PGBU re-accrual Purchase Order description- Provide labor and equipment to blast clean and coat indicated segments of the FPL Martin Fuel Terminal main oil line above ground piping on the terminal property per Liberty Pipeline Estimate #P16 dated 11/15/2005.	X	X	X	X
101	\$ 49,474.88		June accruals for goods and services received but not paid. These accruals will reverse and be re-accrued as necessary.	X	X	X	X
102	\$ 51,259.29		To record the estimated and actual November 2006 accruals for general counsel's outside legal services. Review emails regarding deposition scheduling. Review J. Butler Summary of R. Labauve proposed testimony. Research register reference for dep Interrogatory responses and email comments to J. Butler, etc. Legal Services- Depositions.	X	X	X	X
103	\$ 52,265.82		December accruals biological sampling 316(b)	X	X	X	X
104	\$ 55,285.00		This is for the mobilization, SCP, and H & SP for the biological (Impingement and entrainment) sampling program Per Purchase Order: This is to provide biological, engineering, economic and/or regulatory services required on FPL's project for compliance with the Phase II rule development related to Section 316(b) of the Clean Water Act. The subject rule defines the criteria for achieving Best Technology Available (BTA) to minimize adverse environmental impact for cooling water intake structures. This Purchase Order is related to the Cape Canaveral Power Plant's 316(b) compliance efforts				
			Provide all labor, tools, consumables, equipment and supervision for the application of protective coatings two (2) fuel oil storage tanks for FPL's Riviera Plant All work performed according to the Coating Specification #11300a for Recoating Roofs on Tanks A and D at PRV, Rev.1 dated 7/20/06	X	X	X	X
106	\$ 58,358.00		O & M accruals for materials/services received but not yet invoiced	X	X	X	X
107	\$ 59,651.78		Depreciation Expense- audited separately WDP 51				
108	\$ 59,785.93		Depreciation Expense- audited separately				
109	\$ 60,210.35		Depreciation Expense- audited separately				

113-4 Pms

Company: FPL
 Title: Sample of source code 60's
 Period: TYE 12/31/07
 Date: 30-May-07
 Auditor: Gabriela Leon

A B C

Sample Item Number	Account	Amount	Description	ATTRIBUTES			
				1	2	3	4
111	\$ 80,486.73		Depreciation Expense- audited separately WPSI				
112	\$ 60,559.38		Depreciation Expense- audited separately				
113	\$ 60,637.83		Depreciation Expense- audited separately				
114	\$ 61,277.14		Depreciation Expense- audited separately				
115	\$ 61,893.32		Depreciation Expense- audited separately				
116	\$ 61,910.55		Depreciation Expense- audited separately				
117	\$ 61,919.89		Depreciation Expense- audited separately				
118	\$ 61,919.89		Depreciation Expense- audited separately				
			Miscellaneous November accruals for goods and services received but not paid. These accruals will reverse and be re-accrued as necessary. Golder Associates Inc.	X	X	X	X
			Section 316 (b) compliance services for the St. Lucie Nuclear Plant Field Sampling for year 1 - Includes sampling strips 20-22 for Ecological Associates, Inc.				
			Services and Materials received, not yet invoiced per PGBU's accrual policy for painting terminal tanks, and engineering DWGS for US Stm turbine a/c seal oil emerg shutdown	X	X	X	X
			Traced to invoice #80,998 plus tax \$3,650, and traced to purchase order Application of protective coatings to the light oil tank and the purge tank.				
121	\$ 70,014.21		Depreciation Expense- audited separately WPSI				
122	\$ 71,210.91		Depreciation Expense- audited separately				
123	\$ 72,226.84		Depreciation Expense- audited separately				
124	\$ 72,612.61		Depreciation Expense- audited separately				
125	\$ 72,624.45		Depreciation Expense- audited separately				
126	\$ 72,709.37		Depreciation Expense- audited separately				
127	\$ 72,771.55		Depreciation Expense- audited separately				
128	\$ 72,849.48		Depreciation Expense- audited separately				
129	\$ 72,928.59		Depreciation Expense- audited separately				
130			Depreciation Expense- audited separately				
131			Depreciation Expense- audited separately				
132			Depreciation Expense- audited separately				
133	\$ 73,745.58		This amount is made up of two invoices (1) \$58,682.20, and (2) \$15,063.38 Vendor: Akin Gump Strauss Hauer and Feld	X	X	X	X
			Legal fees related to the Clean Air Interstate Rule for the months of February and March 2006				
			U4 day tank repair. Paid \$71,438 vendor has completed an additional \$75,000 of work	X	X	X	X
			Per purchase order - is to provide labor, supervision, equipment and consumables for the cleaning, inspection, and repair of the Raw Water Tank and Unit 4 Fuel Oil Metering Tank at Florida Power and Light Port Everglades Plant. (no invoice provided)				
			U4 day tank repair. Paid \$160,938. Received invoice for additional \$75,000 too late to pay. Accrue \$75,000.	X	X	X	X
			Traced to invoice;				
			Per invoice progress billing no. 3				
			Previous billings				
			costs to date 11/28/06				
			Total amount due				
138			Depreciation Expense- audited separately WPSI				
137			Depreciation Expense- audited separately				
138			Depreciation Expense- audited separately				
139			Depreciation Expense- audited separately				
140			Depreciation Expense- audited separately				
141			Depreciation Expense- audited separately				
142			Depreciation Expense- audited separately				
143			Depreciation Expense- audited separately				
144			Depreciation Expense- audited separately				
145			Depreciation Expense- audited separately				
146			Depreciation Expense- audited separately				
147			Depreciation Expense- audited separately				
			90% of the ash repairs have been completed per J. Jones	X	X	X	X
149	\$ 160,808.75		vendor shop visit				