

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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

RECEIVED - FPSC  
12 JUL 12 PM 2:35  
COMMISSION CLERK

**DATE:** July 2, 2012

**TO:** Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk


**FROM:** Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis

**RE:** Docket No.: 120015-EI  
 Company Name: Florida Power & Light Company  
 Company Code: EI802  
 Audit Purpose: A3a Rate Case Audit  
 Audit Control No: 12-100-4-1

Volume 7 and 8 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1, 2, 3, 4, 5, and 6 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 29, 2012.

CJP/lmd  
Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

  
\_\_\_\_\_  
Received By

7/2/12  
\_\_\_\_\_  
Date

DOCUMENT NUMBER DATE  
04386 JUL -2 12  
FPSC-COMMISSION CLERK

FPL  
CONFIDENTIAL INDEX  
TEST YEAR ENDED DECEMBER 31,2011  
KATHY L. WELCH  
JUNE 27, 2012

WORKPAPER #	TITLE	PAGES
8	Notes Board of Directors	5
8-2	Notes BOD Nextera	3
9	Notes D & T	10
9-1	List of Internal Audits	15
9-1/1	Notes Internal audits	8
10-38	Doc. Request AMF	3
16-13.1.1 to 15	Plant	15
16-13.2	GO sale	1
16-13.2.1 to 8	Plant	8
16-13.2.10 to 14	plant	5
19-3	cwip	1
19-3.1 to 15	cwip	15
19-4	cwip	1
19-4.1 to 5	cwip	5
19-5	cwip	1
19-5.1 to 3	cwip	3
19-6	cwip	1
19-6.1	cwip	1
19-8.3	cwip	1
19-8.6	cwip	1
19-9.3	cwip	1
19-10.6	cwip	1
24-3	Working Capital Sample	6
24-3/1	Pension transfer	2
24-3/2-1	Microsoft Allocation	1
24-4	Working Capital Sample	6
24-6/1-2	Injuries and Damages	1
24-6/1-3	Injuries and Damages	2
24-6/1-4	Injuries and Damages	2
24-6/1-5	Injuries and Damages	1
24-7/1	Insurance	6
24-7/2	Insurance	1
24-7/2-1	Palms	1
24-7/3	Insurance	1
24-7/4	Add. Ins.	1
24-7/5	Prepayment	1
40-1/4-3	922 detail	1
40-1/7	Financial Planner	1
41-2	Bill Test	2
43-1/1	Jan-July expense sample	9
43-2/1	July to Dec expense sample	13
43-2/3	2009 adjustment	1
43-2/7	Patents	1

43-3	Sample 557	15
44 p 3	922 info	1
44-1	AMF before gas plant	6
44-1/1	AMF after gas plant	7
44-1/2	Cost Before Loadings	5
44-1/3	Questions on BA's	3
44-2	Adj. for gas plant and actuals	2
44-2/1	Compare July to Dec to Jan to June	5
44-2/2	M1 and M4	3
44-3/2	EMT to Affiliates	1
44-4/1-2	Loading Rate	1
44-4/2-1/1	Nuclear Jan to June	2
44-4/3-2	Common Employees Nuclear	4
44-6	FPL charge from Nextera	1
44-6/1-2	2011 Actual Charges	1
44-7/1	Types of IT charges	2
44-8	Summary of Fibernet charges	1
44-8/1	Calculation Fibernet	2
44-8/1-1	Pole attachments	1
44-8/1-2 p 2 & 3	questions on calculation Fibernet	2
44-8/2	allocation manual	4
44-8/3	Adj to Fibernet ROR	3
44-8/4	Fibernet Data Service to Market	6
45-1	Drivers before sale	2
45-1/1	Drivers after sale	2
45-1/2	Comparison of before and after	1
45-2	Drivers	2
45-2/1	Megawatt Allocation	1
45-2/2	Server Allocation	1
45-3	Number of Employee Allocation	1
45-3/1	Employee count questions	1
45-4	Space Driver	1
45-5	Capital Work	1
45-6	Capital work	1
47-1	Pension	1
47-2	Pension	1
47-3	Pension	2
48-1	officer salary test	1
48-2.1 to .2	officer salary test	2
48-3	officer salary test	1
48-3.1 to 2	officer salary test	2
57-1/1	sales tax	2
58-1	fples	1
58-1.1	fples	1
58-3	fples	1
58-3.1 to 3	fples	3
58-4	fples	1
58-4.1	fples	1
60-3	Rental Space	1
60-3.1 to 17	Rental Space	17