56

FPL's Responses to SFHHA's Second Request for Production of Documents (Nos. 38 and 39)

DOCUMENT NUMBER-DATE
12240 DEC 29 8
FPSC-COMMISSION CLERK

Hearing Exhibit - 00006905

Q.

Requests Directed to Mr. William Avera:

Please provide all documents that served as the source(s) of the data depicted in Exhibit WEA-4.

A.

Please refer to WP 51, which was included in Dr. Avera's work papers provided in FPL's response to SFHHA's Second Set of Interrogatories No. 45.

Hearing Exhibit - 00006906

Q.
Requests Directed to Mr. William Avera:

Regarding Page 19:15-19. Please produce all documents you rely upon for the statement that there is "every indication that investors' discount rate, or cost of equity, has moved significantly higher to accommodate the greater risks they now associate with equity investments".

A.
Dr. Avera's testimony at pages 12:20 – 21:18 specifically addressed the implications of current capital market trends and the implications for investors' required rate of return on long-term capital, with the sources referenced in his testimony being provided in FPL's response to SFHHA's Second Set of Interrogatories No. 45. In addition to these specific cited sources, in his role as an economic consultant and Chartered Financial Analyst, Dr. Avera routinely reviews avariety of publications and news sources related to financial markets and investors' current expectations and requirements.

Hearing Exhibit - 00006907

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FPL's Responses to SFHHA's Fourth Request for Production of Documents (No. 53)

Hearing Exhibit - 00006908

December 2008

Conservative capital structures: Reclaiming the throne

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Please note that all the data in this publication are as of November 30, 2008

FPL 112440

Hearing Exhibit - 00006910

1. A time to reassess capital structure

Should senior decision-makers question their approach to capital structure in light of the severe ongoing capital-market disruptions? An ideal capital structure should yield a low cost of capital, offer protection against downside scenarios, and provide sufficient financial flexibility to exploit strategic opportunities. Since the summer of 2007, and at an accelerating pace since September 2008, fewer firms have been able to meet this paradigm, as many of the factors driving capital-structure decisions have changed dramatically. With debt capital markets grinding nearly to a halt, debt spreads and volatility levels at historical highs, and equity valuations suffering considerably, we recommend a thorough re-evaluation of capital-structure objectives.

In a recent report, we explained how record-high volatility has affected many corporate-finance choices, concluding that more conservative capital structures are more attractive when volatility is high.[1] In a high-volatility environment, downside shocks can occur more frequently and with greater severity, and profitable investment opportunities may become less predictable, but more valuable. Thus, capital-structure choices become strategically more important. This report provides a more detailed analysis of the drivers of capital-structure decisions in today's environment.

Lessons learned:

(1) Generally, firms' *lowest cost of capital is now reached at credit ratings that are about four notches higher than they were 18 months ago* (for example, A instead of BBB-).[2] This trend is driven by a widening gap between the availability and costs of debt for higher vs. lower-rated firms.

(2) The *cost of capital has increased more significantly for firms with non-investment-grade ratings*, and a significant portion of their equity devaluation can be attributed to a higher cost of capital.

(3) *Rating agencies seem to be embracing tougher standards*. Hence, firms may need to adopt more conservative capital structures just to maintain their current ratings.

(4) At current volatility levels, firms *need to significantly reduce their leverage* to maintain probabilities of distress similar to pre-crisis levels. Hence, more conservative capital structures are required to weather downside scenarios.

(5) Higher volatility also suggests that firms should significantly *extend their average debt maturities* to preserve flexibility and value.

(6) The high volatility of interest rates and their low absolute levels need to be weighed against the significance of near-term savings and the high correlation between earnings and interest rates to *arrive at target floating-rate exposure.*

Executive takeaway: The current environment suggests that, on average, less leverage and longer debt maturities enhance shareholder value. Today's environment is a stark reminder that capital structures are strategic and should not be designed to exploit short-term opportunities. Whether and how firms should calibrate their capital structures to this new environment depends on their views of the length and depth of the current economic turmoil.

[1] "Six sigma: CFO insights to create value in a volatile environment" (J.P.Morgan, November 2008)
[2] Credit ratings are stated according to the S&P methodology. All the results and insights are similar using the Moody's or Fitch methodologies.

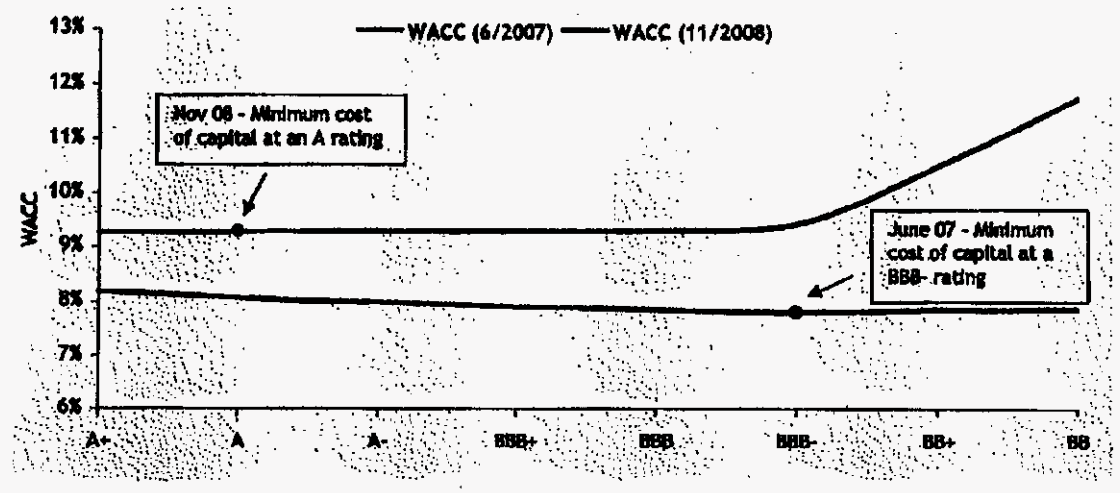
Hearing Exhibit - 00006911

2. WACC analysis suggests a more conservative optimal capital structure

Firms tend to consider a combination of tools and insights to identify their optimal capital structure. Many capital-structure decisions are based on inertia or preference for the status quo (i.e., "is there a reason to change the capital structure we have had for so many years?") as well as on practical aspects (e.g., small firms may never achieve an investment-grade rating even if they utilize no leverage). To better understand how capital-market conditions may have altered the capital-structure decision, we first look at an analytical tool with which most financial decision-makers are familiar: the weighted-average cost of capital (WACC) curve.

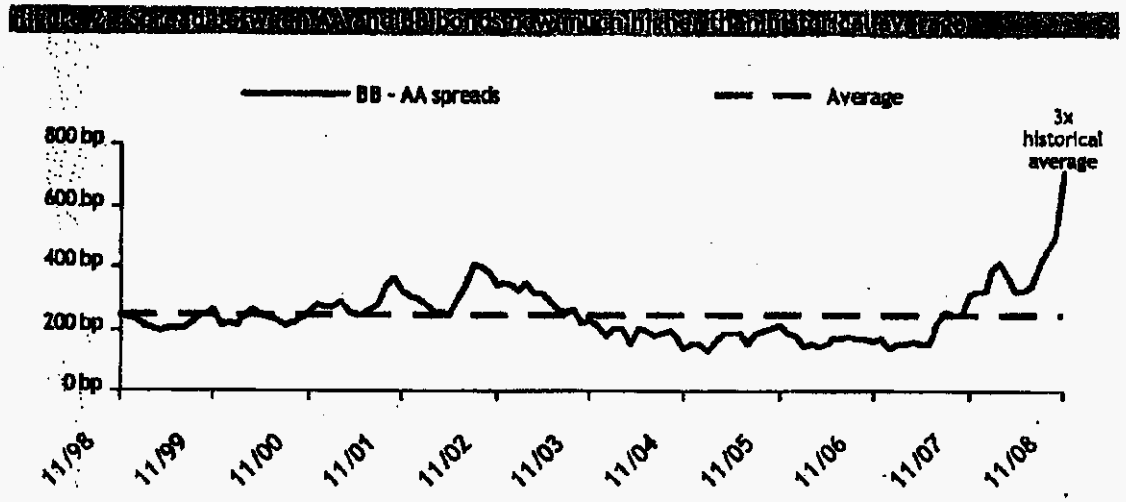
The WACC curve: The WACC curve, which compares the cost of capital across different capital structures, has been popularized over the last few decades through finance textbooks. The overall cost of capital is the weighted average of the cost of equity and debt based on the proportions of equity and debt (and hybrid securities) in the capital structure. WACC also accounts for the tax-deductibility of coupon payments on debt. Since credit ratings ultimately drive access to debt markets, and because leverage levels corresponding to a particular credit quality may vary across industries as well as the borrower's size and scale, we prefer to show the WACC curve benchmarked against ratings rather than leverage. In many cases, however, we recommend a more conservative capital structure than that which is suggested by the WACC curve, to account for the benefits of financial flexibility afforded at higher ratings.

Has the WACC curve changed over the last 18 months? In Figure 1, we show how a typical WACC curve has changed since the summer of 2007. At that time, a typical large-cap, non-financial firm with a beta around 1 would have achieved its lowest cost of capital at a capital structure commensurate with a BBB- rating. Its minimum WACC would have been just under 8% (based on our methodology to estimate the cost of equity), and the flatness of the curve at the time suggested that the cost of capital differed only slightly across the credit spectrum. Now, however, the current WACC curve suggests that the cost of capital is minimized at capital structures analogous to an A rating. Moreover, the curve has steepened markedly in high-yield territory, with BB-rated firms exhibiting WACC levels several percentage points higher than their A or BBB-rated counterparts.



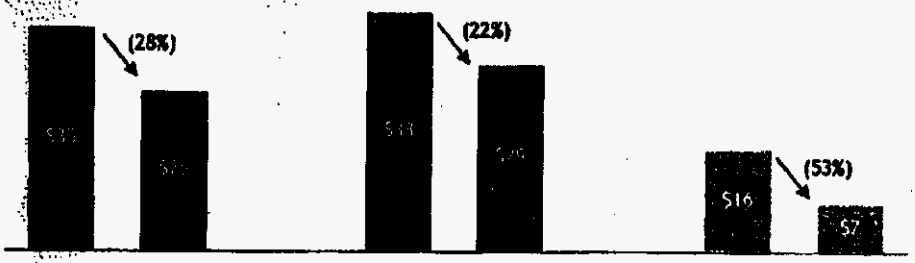
Source: Bloomberg, J.P.Morgan
Notes: Assumes beta of 1, 10-year US treasury (risk-free) rates, average 10-year bond yields across ratings from Bloomberg, market risk premiums of 5% (June 07) and 9% (November 08), and illustrative ratings benchmarks for a typical industrial firm

What is driving this shift in the WACC curve? Given the breadth of recent capital-market disruptions, many of the ingredients of the WACC curve have changed. The risk-free (U.S. treasury) rate, the anchor for cost-of-debt and cost-of-equity calculations, has fallen significantly. Counteracting this effect, the equity market risk premium has increased appreciably. But the most profound impact on the changing shape of the WACC curve has been the significantly larger gap for the cost of debt-financing between highly rated firms and non-investment-grade companies. The graph in Figure 2 highlights this trend. Since 1998, the difference between the cost of debt for AA and BB-rated non-financial firms has typically oscillated between 2% and 3%, and from 2004 through early 2007, this spread fell below 2%. This small differential between AA and BB ratings coincided—and indeed in part motivated—some corporate leverage decisions over that period. Since the summer of 2007, however, this spread has increased significantly to reach a high of more than 7% recently. It is this trend that has caused the WACC curve to steepen so dramatically.



Source: Bloomberg, J.P.Morgan
Note: AA and BB spreads based on 10-year, industrial levels from Bloomberg

Are increases in cost of capital connected to the depreciation in asset values that we have observed? To value a firm, investors discount the firm's future cash flows at its cost of capital. As expected, when the cost of capital increases, valuations decrease. Figure 3 shows that, for a typical non-financial, investment-grade firm in the S&P 500, the average WACC has increased from 9% to 10% since June 2007. While the increase in the cost of capital may explain some of the 22% decline in firm value, the new valuation level also implies a decline in the annual expected growth rate from 4% to 1%. We apply the same method to high-yield firms and find that their WACC has increased from 10% to 12% in the past 18 months. Coupled with a decline in implied growth from 6% to 2%, this translates to a 53% decrease in firm value (44% in debt value and 58% in equity value). The magnitude of the declines for high-yield firm valuations is greater because their cost of capital has increased more significantly while their growth expectations have decreased more substantially.



	All (348 firms)		IG (280 firms)		HY (68 firms)	
Perpetual growth[1]	4.2%	1.2%	4.0%	1.1%	5.8%	1.6%
WACC	9.2%	10.1%	9.1%	9.6%	9.9%	12.3%

Source: Bloomberg, J.P.Morgan
Note: Sample includes non-financial S&P 500 firms with public rating. Changes in market values of debt are estimated based on average industrial spreads by rating category
[1] Represents the implied perpetuity growth "g", as defined in the equation: Enterprise value = (Net operating profit after tax) / (WACC - g)

Executive takeaway: The cost of capital has increased since the beginning of the credit crisis for most firms. Yet, more striking is the distribution of the cost increases across the ratings scale. Whereas firms appeared to minimize their cost of capital in the BBB- range for most of the last 10 years, lower-rated firms now face a severe cost disadvantage and limited market access relative to their highly rated counterparts. While the WACC curve is just one tool for analyzing the capital structure, it suggests a more conservative leverage which decision-makers should consider when determining their long-term capital-structure objectives.

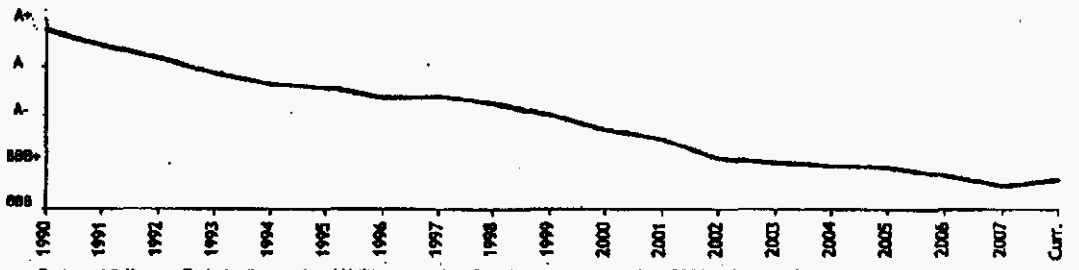
FPL 112444

Hearing Exhibit - 00006914

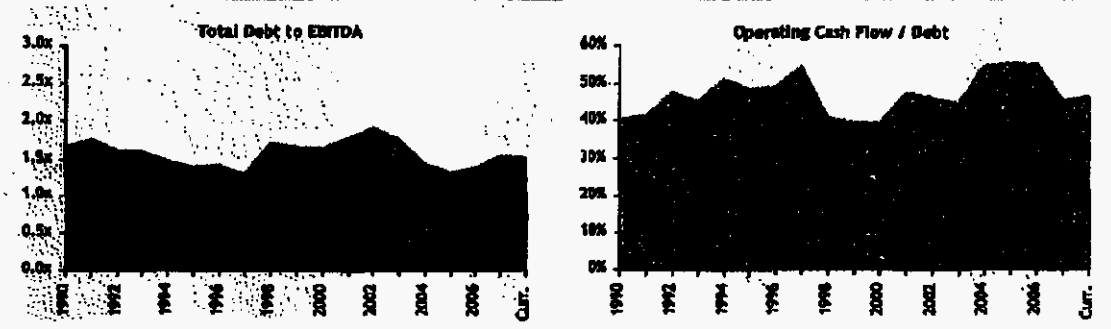
3. Rating agencies are seemingly becoming tougher

The importance of credit ratings: Our capital-structure discussion thus far has focused on ratings categories instead of pure leverage metrics. Most decision-makers view leverage metrics as guideposts for reaching a desirable rating target and, ultimately, ratings determine capital access more than the specific leverage metrics. While there has been a lively debate over the role of rating agencies since the subprime crisis started, ratings have actually become more important for corporate borrowers over the last few months. The distinctions between A and BBB long-term ratings, and between BBB and high-yield long-term ratings, have rarely been as important from a financing perspective as they are today. Similarly, the difference between Tier-1 and Tier-2 short-term ratings also has critical liquidity implications.

Have rating agencies become more conservative? In Figure 4, we show the average rating of non-financial/non-utility S&P 500 firms, which has dropped from A+ to BBB+/BBB since 1990. Have firms levered up because they deemed a BBB rating to be part of their ideal capital structure? Or have the rating agencies become more conservative over time? The two credit metrics in Figure 5 argue the latter point. While the average rating has decreased over time, leverage and cash flow-to-debt measures have remained steady or even improved. Measures of liquidity and profitability have also strengthened since 1990. Together, these figures suggest that rating agencies have become more conservative.



Source: Factset, J.P.Morgan; Excludes Financial and Utility companies. Based on an average rating of S&P 500 companies



Source: Bloomberg, Factset, J.P.Morgan
Note: Based on median of all S&P 500 companies, excluding Financial and Utility companies

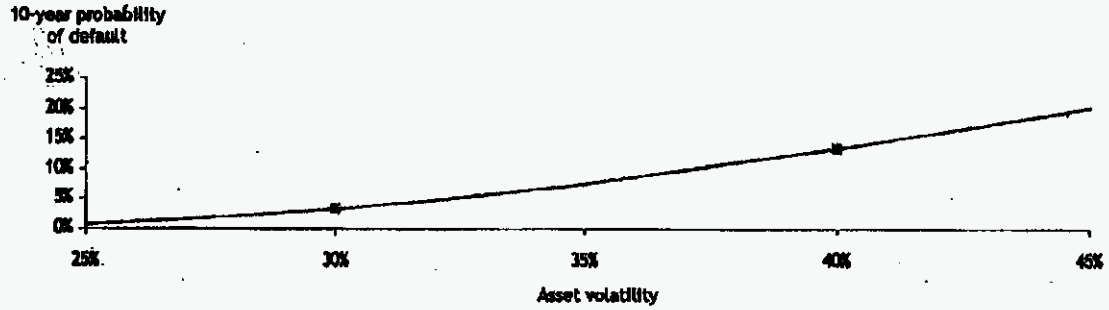
Executive takeaway: Rating agencies appear to have become more conservative over time, and this bias is likely to persist in light of the economic and capital market uncertainty. As a result, firms may have to improve credit metrics merely to maintain their current ratings. In an environment where access to capital is challenging, rating agencies are also increasingly focused on liquidity.

Hearing Exhibit - 00006915

4. Higher cash-flow volatility suggests de-levering to reduce downside risk

Record-high volatility: A unique aspect of the present crisis is that many market volatility metrics (i.e., equity, credit, currency, interest rates, and commodities) have reached peaks *simultaneously*.[3] Financial-market volatilities reflect significant uncertainty in the economy, and firms' cash-flow volatilities are unlikely to be immune to this trend. How does volatility affect the capital-structure choice? Intuitively, we know that less levered balance sheets and stronger credit ratings provide greater downside protection and financial flexibility. So while higher volatility may increase the frequency and magnitude of downside shocks, firms can protect against these effects by reducing their financial leverage.

Relation between volatility and default probabilities: Figure 6 shows how a firm's default probability increases with volatility. In this illustrative example, we use the average leverage levels of all non-financial S&P 500 firms and assume an average debt maturity of 10 years. The low-volatility environment (base case) assumes an asset volatility of 30%. At this volatility level, we estimate the typical S&P 500 firm to have a 10-year default probability between 3% and 4%. If asset volatility were to increase to 40%, however, the expected 10-year probability of default would increase to about 14%. Thus, as volatility increases, firms become riskier, and this effect is compounded with higher leverage.



Source: J.P.Morgan
Note: Probabilities of default are calculated for a typical non-financial S&P 500 company using an option based valuation methodology

Neutralizing the impact of higher volatility: Firms can mitigate the impact of higher volatility by reducing leverage. In our illustrative example, the firm in a higher-volatility environment can reduce its probability of default back to 3% - 4% by cutting its face value of debt by about 60%. Firms can also try to neutralize the impact of higher volatility through various hedging strategies. The choice between hedging and/or de-levering would be partly determined by the transactions costs associated with each alternative, as well as the effectiveness of any hedging strategies.

Executive takeaway: Financial-market volatilities have reached record highs over the last few months. Firms can offset the impact of higher volatilities on their risk profile by de-levering. Overall, higher volatilities call for more conservative capital structures.

[3] "Six sigma: CFO insights to create value in a volatile environment" (J.P.Morgan, November 2008)

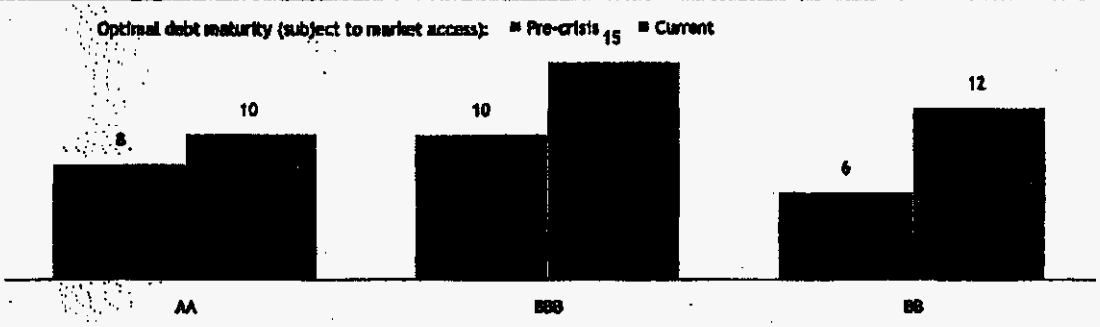
FPL 112446

Hearing Exhibit - 00006916

5. Longer maturities mitigate exposure to unforeseen shocks

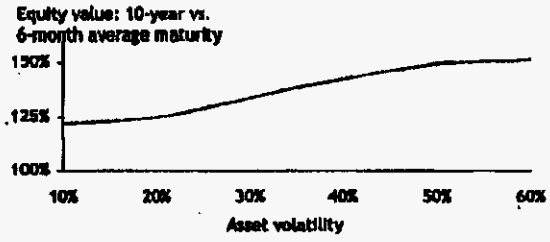
Debt maturities are critical factors in assessing liquidity and refinancing risk: Handling the debt-maturity ladder is an important element of liquidity and capital-structure management. The poor performance of many financial institutions over the past year can be directly attributed to an inherent mismatch between assets (long-dated) and liabilities (typically short-dated). For non-financial firms, assets are often not only long-dated, but also illiquid. The optimal financing of these assets is a function of the risk embedded in the cash flows generated by the assets. The optimal maturity of a debt portfolio is directly related to the volatility of the cash flows—riskier cash flows should be financed with longer-dated debt. Typically, longer-dated debt is more expensive but improves the overall risk profile of a firm by reducing refinancing risk and its risky capital. We separate between firms with a strong capital structure and highly levered firms.

Firms with fortress balance sheets: Figure 7 below shows an illustrative analysis to highlight the impact of increasing cash-flow volatility on the optimal debt maturity for firms across different ratings categories. If a typical AA-rated firm targeted an average maturity of eight years to withstand a 95% downside cash-flow scenario prior to the current crisis, it may now need to target an average maturity of 10 years to achieve the same degree of conservatism in the current, more volatile environment. The impact of higher volatility on optimal debt maturity for lower-rated firms is even stronger, suggesting that most firms could benefit from lengthening the average maturity of its debt portfolio, subject to market access constraints.



Source: J.P.Morgan

Highly-levered firms: Firms with significant upcoming maturities can alleviate some of the liquidity pressure and enhance their enterprise value by extending debt maturities. Figure 8 shows the increase in equity value for a typical high-yield firm from extending the average debt maturity from six months to 10 years. In this example, a maturity extension increases the equity value by 34% when the asset volatility is 30%, but it increases the equity value by 43% when asset volatility is 40%. Hence, in a more volatile environment, equity holders could offer a higher premium to debt holders (in the form of higher coupons, cash, warrants, stocks, etc.) to attain their consent for a maturity extension.



Source: J.P.Morgan
Note: Equity values do not incorporate the potential costs associated with a maturity extension and are calculated for a typical high yield non-financial firm in the S&P 500 using an option based valuation methodology.

Executive takeaway: Matching the duration of assets and liabilities as closely as possible should be a key objective. In the current environment, where liquidity has dried up and cash flows can be expected to be more volatile, companies should consider targeting a longer average debt maturity.

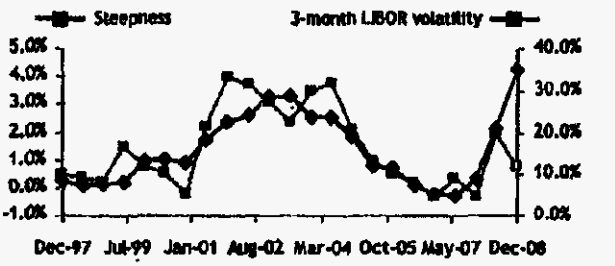
FPL 112447

Hearing Exhibit - 00006917

6. Optimal fix-float mix remains function of economic and firm-specific factors

Basic approach: Recent market events have put a spotlight on risk management as a strategic corporate-finance function. An important element of corporate risk management is the choice between fixed versus floating-rate debt in the capital structure. Over long periods, floating-rate debt has been cheaper but also more volatile than fixed-rate debt. Identifying the right mix is likely to positively impact earnings and potentially reduce the risk to earnings. To identify the optimal floating debt range, firms focus on their financial metrics (e.g., cash balances, volatility and earnings correlation with rates) and prevailing market conditions (steepness of yield curve and volatility of rates). In today's environment, many firms are revisiting their target mix and positioning themselves for what could be a long recovery process.

Factors reducing the attractiveness of floating-rate financing: In Figure 9 we show two of the key variables that influence a firm's target mix—the steepness of the yield curve (e.g., the spread between 10-year swap rate and 3-month LIBOR) and the volatility of the short rate (e.g., 3-month LIBOR). Historically, a steep yield curve has been accompanied by high short-rate volatility. In recent months, however, the short-rate has been very volatile, while the yield curve has been relatively flat. In addition, absolute levels of nominal long-term rates are at or close to historic lows.



Source: J.P.Morgan
Note: Steepness defined as difference between 10-year swap and 3-month LIBOR
Note: 3-month LIBOR volatility calculated over rolling 24 months

Factors increasing the attractiveness of floating-rate financing: Along with the market variables described above, decision-makers should also consider a variety of other factors before setting their target mix. For example, the near-term value of swapping debt to floating, to offset pressure on cash flows, is high for most firms given today's premium on liquidity. In addition, increased earnings volatility attenuates the impact of volatile rates and also increases the bias toward floating-rate debt. Further increasing the strategic bias towards floating-rate debt is the fact that nearly all firms exhibit some measure of cyclicality in the current economic environment. Finally, firms with a sizable defined-benefit pension exposure may also elect to increase their floating exposure, as it could provide an effective hedge to long-dated pension liabilities. We summarize the key factors that influence a company's floating-rate decision in Figure 10 below.

Market conditions	■ Recessionary environment, with potentially long recovery process ■ High interest rate volatilities, flat yield curve, low absolute levels of nominal rates	↑↓
Earnings volatility & cyclicality	■ Increased earnings volatility decreases impact of additional floating rate debt ■ All companies behaving like cyclicals —value of any interest savings in current environment can be significant	↑
Pensions	■ Under-funding likely to go up, increasing portion of fixed rate debt ■ Long dated liabilities offset only partially by some shorter dated fixed income assets	↑

Source: J.P.Morgan

Executive takeaway: The high volatility and low absolute levels of rates in the current market environment would typically provide a strong incentive to lock in fixed financing rates. But additional factors, such as the significance of near-term savings and any potential asset-liability mismatch in pension plans, are critical considerations in favor of maintaining some floating-rate exposure in a firm's capital structure.

7. It is not too late to adjust your capital structure

How should firms respond? Several factors drive how firms should respond to this new capital-structure environment: (1) their current capitalization, (2) the strategic value of financial flexibility, (3) their view on the duration and depth of current capital-market conditions, (4) the costs associated with adjusting their capital structures, and (5) changes in their exposure to shocks (e.g., credit, currency, pensions, etc.)

Firms with the strongest capital structures: Large, best-in-class, global leaders have typically maintained fortress balance sheets and very strong credit ratings. Though they are feeling the impact of the current crisis in terms of lower equity values, higher cost of debt, and challenged access to capital, these types of firms face no imminent pressure to make major capital-structure changes. Issues they should consider include: (1) the impact of a one-notch downgrade, (2) potential changes in rating-agency parameters, (3) reducing the reliance on the commercial-paper market and extending maturities, and (4) reassessing excess liquidity in light of trapped offshore cash, changes in potential liquidity shocks, shareholder-distribution commitments, reduced and more expensive bank-provided liquidity, and expanded M&A opportunities.

Firms with weak investment-grade capital structures: Firms in this rating category should be more aggressive about reassessing their capital-structure targets and objectives. This assessment includes the issues highlighted for firms with the strongest capital structures, but these firms should focus on how costly a downgrade to non-investment-grade would be and whether they believe strategic opportunities may arise that require investment-grade market access. If they believe the current strained market conditions are likely to persist or even deteriorate over the next 18-24 months, then they should consider major capital-structure surgery to de-risk the balance sheet. This includes raising precautionary liquidity (potentially through equity to reduce pressure on ratings), extending maturities, and hedging to avoid potential downside shocks.

Firms under imminent capital-structure pressure: Most firms in this category are non-investment-grade with near-term maturities and/or covenants that are under pressure. Because access to capital is limited in these ratings categories, firms should explore all possible sources of capital. For some of these firms, the downside of not resolving balance-sheet issues is large enough that it has become the primary concern of key decision-makers and investors. The main tools to strengthen their balance sheets include:

(1) **Asset sales:** Selling assets to de-lever is a well-established path toward strengthening the balance sheet. In this market environment, this approach is challenging as there are fewer bidders entering auctions. With low asset valuations today, credit quality may actually decline following asset sales (higher EBITDA leverage and smaller scale).

(2) **Debt restructuring:** This category includes a variety of alternatives from the maturity extension to debt-for-debt and debt-for-equity exchanges.

(3) **Equity issuance:** Most decision-makers are disinclined to sell equity at levels that are much lower than they were a few months ago. Yet, in many situations, issuing equity to de-lever (with focus on liquidity and near-term maturities) is the most efficient approach. Fortunately, today's markets still offer a variety of equity-issuance mechanisms including straight common stock offering, rights issues, debt-for-equity exchanges, and PIPE (private investment in public equity) transactions.

(4) **Scaling back capital expenditures:** Tends to have lower transaction costs in the near-term but may be associated with reduced value creation in the long-term.

Executive takeaway: We recommend that all firms reassess their capital-structure objectives in the context of the new environment. The action plan should, however, depend on the firm's current capital structure and on its outlook on the future. We suggest a more conservative capital structure for all firms except those few that are already best-positioned in this environment, and we urge companies to engage in finding cost-efficient ways to de-risk their balance sheet.

FPL 112449

Hearing Exhibit - 00006919

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Hearing Exhibit - 00006920

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FPL's Responses to SFHHA's Fifth Request for Production of Documents (No. 71, pp. 130549, 130550, and 130167)

AMI/RCS Recap

	2009	2010	2011	2012	2013	Total
Deployment (thousands)	170	1,128	1,099	1,076	873	4,346
Capital:						
Meter & Install	31.9	153.7	148.1	145.7	117.3	596.6
Software and Hardware	11.2	12.0	8.1	3.3	3.2	37.9
Infrast & Install	0.6	2.8	2.6	2.5	2.0	10.4
Total (millions)	**43.7**	**168.5**	**158.7**	**151.5**	**122.5**	**645.0**

	2009	2010	2011	2012	2013	2014
O&M:						
Salaries & Wages	708	1,813	2,587	3,071	3,229	2,107
Employee Related	99	152	176	215	191	101
Contractor & Proff. Srvcs.	1,064	2,760	3,779	3,468	3,194	1,715
Technology	72	299	616	902	1,153	1,243
Equipment Mat. & Suppls.	78	323	360	386	351	275
Office & Fac. Adm.	114	564	572	561	451	1
Other	136	195	247	253	91	29
Total (Thousands)	**2,272**	**6,107**	**8,337**	**8,855**	**8,659**	**5,471**
Savings:						
FTE (CS only)	(158)	(383)	(4,616)	(13,226)	(23,206)	(27,942)
Other (CS only)	(9)	(35)	(84)	(252)	(350)	(355)
Write Offs	0	0	0	(4,725)	(6,846)	(8,567)
Severance	0	392	808	3,023	1,797	786
Total (Thousands)	**(167)**	**(25)**	**(3,892)**	**(15,180)**	**(28,604)**	**(36,077)**
Net O&M	2,105	6,081	4,445	(6,325)	(19,945)	(30,606)

Hearing Exhibit - 00006922

Revision Date	By	Revisions Made
9/22/2008	Rick Teigland	Changed Pioneer to Pirolo, site owned, also updated several tollgates. Moved Memphis & Celery to 2010. Changed Cobblestone to Otter.
11/25/2008	Santiago Cocina	Changed Angler SRD; Updated Atlantic; General misc update
12/15/2008	Santiago Cocina	Revised SRD for Hummingbird
12/31/2008	Santiago Cocina	Moved Evernia to 2009
2/17/2009	Santiago Cocina	Changed Bobwhite SRD to 12/1/13
2/25/2009	Santiago Cocina	Changed Pelican & FAU to 2012
3/4/2009	Santiago Cocina	Changed Pacetti to 2012
3/6/2009	Santiago Cocina	Moved Memphis & Angler
3/9/2009	Santiago Cocina	Moved Bronco to 12/2010
3/19/2009	Santiago Cocina	Moved Yankee to 9/2011Bronco to 9/2011
3/20/2009	Santiago Cocina	Moved Pelican to 2014

Hearing Exhibit - 00006923

	2009	A	Code	2010	A	Code	2011	A	Code	2012	A	Code	2013	A	Code	2014	A	Code
NORTH	Halifax - 13kV (Hospital) 4/09	CF							CRE	Acestadia TLSA - 23kV - T1	NF	S			S			
7	1			0			2			3			1			0		
EAST	Wheeler - (10/09) T5	BR										S						S
											TC	S						
6	3			0			0			3			0			1		
WEST																		
5	0			0			2			0			3			0		
BROW																		
1	0			1			0			0			0			0		
DADE							Commerce - 23kV TG2	WD										
3	0			0			3			0			0			0		
FPL	4			1			7			6			4			1		

Need Site = S

CRE = Completed

Subs are needed prior to summer unless noted otherwise: (i.e. Nov = Winter need)

Note: Substations labeled in RED show TENTATIVE SRD; These prjects may move further out; Final SRD is being re-evaluated under our annual 5 Year Plan Study, to be completed by June 1st 2009.

Hearing Exhibit - 00006924

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FPL's Responses to SFHHA's Fifth Request for Production of Documents (No. 84, pp. 130539-130542)

Hearing Exhibit - 00006925

FERC Horizon

User Selected Report Variable Values

Current User	EXMDMM
1st Period	January 2009 December 2009
2nd Period	January 2010 December 2010
3rd Period	January 2011 December 2011
Calendar Year	2009
Last Refreshed	5/7/2009 12:42:35

Supplemental Characteristics

BRC	CORPORATE SUMMARY
BASA	
EAC	
Slice	O&M Basis
Regulatory Account	Budget Regions
Key Figures	Actual version) December 2008, Recasted CALL 2009 / FISCAL 2010,

BRC	BASA	Actual version December 2008	Recasted CAL: 2009 / FISCAL: 2010	Recasted CAL: 2009 / FISCAL: 2011	Change (2009-2010) Levels($ Dollars)	Change (2009-2011) Levels($ Dollars)	
RG1000 ACCOUNTING PRINCIPLES (NON-EX	LINE OF BUSINESS	-$ 15,[illegible]	-$ 13,814,758.42	-$ 13,677,858.53	-$ 1,[illegible]	$ 137,[illegible]	
RS1000 NUCLEAR DIVISION BUSINESS UN	CORPORATE SUPPORT	-$ 111,[illegible]			-$ 111,[illegible]	-$ 111,[illegible]	
	BASE CONTRACTED SERVI	$ 34,[illegible]	$ 30,441,640.56	$ 33,309,[illegible]	$ 3,[illegible]	-$ 1,[illegible]	
	BASE CONSOLE PLANNING	$ 1,[illegible]				$ 1,[illegible]	
	BUSINESS SERVICES MAIN	$ 5,[illegible]	$ 5,476,548.00	$ 5,482,[illegible]	$ 109,[illegible]	-$ 12,[illegible]	
	CONTINGENCY	$ 109,[illegible]			-$ 109,[illegible]	$ 109,[illegible]	
	EMPLOYEE CONCERNS PR	$ 94,[illegible]	$ 107,891.36	$ 114,[illegible]	-$ 13,[illegible]	-$ 19,[illegible]	
	EMPLOYEE CONCERNS PR	$ 113,[illegible]	$ 127,[illegible]	$ 135,[illegible]	-$ 13,[illegible]	-$ 21,[illegible]	
	EMPLOYEE CONCERNS PR	$ 82,[illegible]	$ 171,[illegible]	$ 182,[illegible]	-$ 88,[illegible]	-$ 99,[illegible]	
	EMPLOYEE RELATIONS	$ 105,[illegible]			$ 105,[illegible]	$ 105,[illegible]	
	EQUIPMENT RELIABILITY	$ 14,[illegible]	$ 14,997,[illegible]	$ 15,[illegible]	-$ 1,[illegible]	-$ 1,[illegible]	
	[illegible]	$ 8,[illegible]	$ 8,[illegible]	$ 8,[illegible]	-$ 8,[illegible]	-$ 8,[illegible]	Increase in NRC Licensing & Inspection fees
	[illegible]	$ 1,[illegible]	$ 1,[illegible]	$ 1,[illegible]	-$ 1,[illegible]	-$ 1,[illegible]	
	[illegible]	$ 7,[illegible]	$ 7,[illegible]	$ 7,[illegible]	-$ 1,[illegible]	-$ 1,[illegible]	MAS, inventory write off
	NUSTART	$ 62,[illegible]			$ 62,[illegible]	$ 62,[illegible]	
	[illegible]	$ 14,[illegible]	$ 13,[illegible]	$ 13,[illegible]	-$ 1,[illegible]	-$ 1,[illegible]	Increase in full time regular employees & included in yr to yr staff varian
	[illegible]	$ 1,[illegible]			$ 1,[illegible]	$ 1,[illegible]	year over year staff increase - 16 million 2010, 30.1 million 2011
	[illegible]	-$ 101,[illegible]			-$ 101,[illegible]	-$ 101,[illegible]	
	[illegible]	$ 113,[illegible]			$ 113,[illegible]	$ 113,[illegible]	
	PTN ADMINISTRATION	$ 12,[illegible]	$ 15,[illegible]	$ 16,[illegible]	-$ 2,[illegible]	-$ 3,[illegible]	
	PTN SUPPORT NOTICE OUTA	$ 2,[illegible]			$ 2,[illegible]	$ 2,[illegible]	
	[illegible]	$ 11,[illegible]	$ 12,[illegible]	$ 13,[illegible]	-$ 1,[illegible]	-$ 2,[illegible]	
	TMI UNIT 1 OUTAGE 2010	$ 88,[illegible]	$ 88,[illegible]	$ 107,[illegible]	$ 10,[illegible]	-$ 18,[illegible]	
	US P3L SHORT NOTICE OU	$ 1,[illegible]			$ 1,[illegible]	$ 1,[illegible]	
	WESTINGHOUSE OWNERS	$ 994,[illegible]			$ 994,[illegible]	$ 994,[illegible]	
NUI-NUCLEAR OPERATIONS		$ 266,[illegible]	$ 299,[illegible]	$ 318,[illegible]	-$ 31,[illegible]	-$ 51,[illegible]	
NUI-SUPPORT SERVICES		$ 20,[illegible]	$ 22,[illegible]	$ 23,[illegible]	-$ 2,[illegible]	-$ 3,[illegible]	
NUI-Duty Operations		$ 287,[illegible]	$ 321,[illegible]	$ 342,[illegible]	-$ 34,[illegible]	-$ 54,[illegible]	
	DUANE ARNOLD MAINTENANCE REMARKS	$ 16,[illegible]	$ 2,[illegible]	$ 25,[illegible]	$ 13,[illegible]	-$ 8,[illegible]	
	PBL UNIT 1 REFUELING OUTAGE	$ 24,[illegible]	$ 17,[illegible]	$ 24,[illegible]	$ 6,[illegible]	$ 6,[illegible]	
	PBL UNIT 2 REFUELING OUTAGE	$ 676,[illegible]	$ 26,[illegible]		-$ 24,[illegible]	$ 676,[illegible]	
	PTN UNIT 3 REFUELING OUTAGE	-$ 21,[illegible]	$ 37,[illegible]		-$ 57,[illegible]	$ 21,[illegible]	
	PTN UNIT 4 REFUELING OUTAGE	$ 77,[illegible]		$ 97,[illegible]	$ 77,[illegible]	-$ 19,[illegible]	
NUI-Other		$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	-$ [illegible]	
NUI-Projects		$ [illegible]	$ [illegible]	$ [illegible]	-$ [illegible]	$ [illegible]	TPE project with scope driven projects as offset
NUI-Control_Proj		$ 3,[illegible]			$ [illegible]	$ 3,[illegible]	
NUI-Control_Projects		$ 4,[illegible]	$ 3,[illegible]	$ 2,[illegible]	$ 1,[illegible]	$ 2,[illegible]	Upmas - removed as Accounting Adjustment see below
NUI-Other		-$ 6,[illegible]	-$ 7,[illegible]	-$ 7,[illegible]	$ 1,[illegible]	$ 1,[illegible]	
NUCLEAR		$ 360,[illegible]	$ 427,[illegible]	$ 484,[illegible]	-$ 67,[illegible]	-$ 123,[illegible]	
GENERATION		$ 360,[illegible]	$ 427,[illegible]	$ 484,[illegible]	-$ 67,[illegible]	-$ 123,[illegible]	
POLICY & MARK		$ 0.00			$ 0.00	$ 0.00	
LINE OF BUSINESS		$ 360,[illegible]	$ 422,[illegible]	$ 484,[illegible]	-$ 62,[illegible]	-$ 124,[illegible]	
RS1000 HUMAN RESOURCES BUSINESS U	LINE OF BUSINESS	$ 1,[illegible]	$ 1,[illegible]	$ 2,[illegible]	-$ 229,[illegible]	-$ 376,[illegible]	
RS1000 ORIGINAL CONSOLIDATED BUSINESS U	LINE OF BUSINESS	$ 1,[illegible]	$ 1,[illegible]	$ 1,[illegible]	-$ 110,[illegible]	-$ 109,[illegible]	
RS1000 MARKETING & COMMUNICATIONS	LINE OF BUSINESS	$ 470,[illegible]	$ 462,[illegible]	$ 471,[illegible]	$ 24,[illegible]	$ 1,[illegible]	
RS1000 POWER GENERATION DIVISION -	LINE OF BUSINESS	$ 3,[illegible]			$ 3,[illegible]	$ 3,[illegible]	
RS1000 INFORMATION MANAGEMENT	LINE OF BUSINESS	$ 4,[illegible]	$ 2,[illegible]	$ 5,[illegible]	-$ 440,[illegible]	-$ 1,[illegible]	
RS1000 ENGINEERING AND CONSTRUCTIO	LINE OF BUSINESS	$ 7,[illegible]	$ 6,[illegible]	$ 8,[illegible]	-$ 1,[illegible]	-$ 1,[illegible]	
RS1000 P3L PROJECT DEVELOPMENT	LINE OF BUSINESS	$ [illegible]			$ [illegible]	$ [illegible]	
RT1000 STRATEGY, POLICY, & PLANNING	LINE OF BUSINESS	$ 0.00			$ 0.00	$ 0.00	
CORPORATE SUMMARY	LINE OF BUSINESS	$ 360,[illegible]	$ 424,[illegible]	$ 482,[illegible]	-$ 63,[illegible]	-$ 81,[illegible]	
	Less: Upmas - Accounting Allotment		-$ 2,[illegible]	-$ 2,[illegible]			
	Adjusted Total	$ 360,[illegible]	$ 422,[illegible]	$ 480,[illegible]	-$ 62,[illegible]	-$ 119,[illegible]	

	2008	2009	2010 vr to		2011 vr to
	-2,883,296	3,042,982	6,034,257	3,100,821	9,130,078

FTE report		
	2010	
-$ 19,529,893.80	2011	
-$ 33,344,374.99		

Hearing Exhibit - 00006926

	1 - O&M BASE
Budget Database:	***Budget**
Report Name:	***Compare**
BRC/Location:	***Total R31000 - NUC DIV B**
Expense Type:	***1 - O&M BASE**
EAC/Eac Group:	***EAC Total**
BA/SA:	***NU3-O&M Projects**
Corporate Org.	***Corporate Organization**

BA/BASAs - NOTE RTE and TPE projects included below	Actual 2008 DEC-YTD
01703000000 - RETURN TO EXCELLENCE	(11,280)
01703930687 - PTN RTE CAPCO SUPPORT	(7,957)
01703CAPMOD - TPE PWO MATERIAL CLEARING	(138,845)
01703COATNG - ROADS TO EXCELLENCE COATINGS	(1)
01703ICBKLG - RTE IC BACKLOG REDUCTION	1,140
01703MTBKLG - RTE MECH ELECTRICAL BACKLOG PLANNING	13,692
01703RTEADM - RTE ADMINISTRATION	1,467
01703RTEFPR - TPE FIRE PROTECTION IMPROVEMENTS	3,988
01703RTEPWO - RTE PREVENTIVE MAINT STABILIZATION	363
01703SSTAFF - RD TO EXCELLENCE WK CTRL PLNRS	5,476
01703TRNRTE - TRAINING RETURN TO EXCELLENCE	2,290,228
01703 - RETURN TO EXCELLENCE	2,158,271
01753ADDPER - ADDITIONAL PERSONNEL	3,410,968
01753EXPENS - EXPENSES	1,098,610
01753INPROC - INPROCESSING STAFF	23,570
01753RECRUT - RECRUITING STAFF	26,336
01753 - RESTORE PLANT STAFFING	4,559,483
01754CELBRA - RECOGNITION ACTIVITIES	43,123
01754FITNSS - FITNESS CENTER	12,775
01754OPST10 - OPS TOP 10	68,103
01754TMBLDG - TEAMBUILDING	9,398
01754 - EMPLOYEE RETENTION ACTIVIES	133,399
01755TRAING - TRNG AND EMP DEV	34,491
01755 - TRAINING AND EMPLOYEE DEVELOPMENT	34,491
01756OVERST - OVERSIGHT ACTIVITIES	1,005,778
01756 - OVERSIGHT ACTIVITIES	1,005,778
01757CHRPTR - CHEM RP TRAINING	483,963
01757ENGTRN - ENGINEERING TRAINING	-
01757MNTTRN - MAINTENANCE TRAINING	469,765
01757 - TRAINING PROGRAMS	953,728
01758CAPBCK - CAP BACKLOG REDUCTION	1,250,391
01758 - BACKLOG REDUCTION	1,250,391
01759RTESTF - RTE STAFF	740,640
01759 - RTE PROJECT MANAGEMENT	740,640
01760CBLRCW - CABLE RACEWAY SCHEDULE	220
01760CHEMOP - CHEM OPTIMIZATION PLANS	41,370
01760 - PROCESS IMPROVEMENTS	41,590
01761WOBKGL - TPE WO BACKLOG REDUCTION	6,774,881
01761 - WO BACKLOG REDUCTION	6,774,881
01762EXTCOR - TPE EXTERNAL CORROSION REPAIRS	1,395,591

01762FIRHOS - TPE FIRE HOSES AND NOZZLES	48,408
01762GRSATK - TPE CANAL GRASS MAINTENANCE	-
01762PLTIMP - TPE PLANT IMPROVEMENTS	748,542
01762SFPBLD - TPE SFP BLDG STRUCTURE SEALING	(0)
01762STRDRN - TPE TURBINE DECK STORM DRAINS	0
01762U3DSUP - PTN U3 DISCHARGE STRUCTURE UPGRADE	-
01762U4DSUP - PTN U4 DISCHARGE STRUCTURE UPGRADES	-
01762 - EQUIPMENT RELIABILITY	2,192,541
11816PDSDME - PSL PIDS DME	148,169
11816U1ISTU - U1 INTAKE STRUCTURE UPGRADE	215,262
11816 - PSL NON-OUTAGE PROJECTS	363,431
11916PTNFCV - PTN FACILITY CODE VIOLATIONS	7,958
11916 - PTN - TOP 30 PROJECTS	7,958
25415CAPMOD - PTN PWO MATERIAL CLEARING	129,169
25415 - ALLOW TRACKING OF PTN PROJECTS	129,169
25418000000 - NUCLEAR ENGINEERING PROJECTS	286,085
25418921788 - PSL FIRE PROTECTION SELF ASSESSMENT	-
25418926941 - U2 CONTROL ROOM HABITABILITY	63,971
25418930117 - PSL PH II GROUNDWATER IMPACT ASSESSMENT	6,201
25418930118 - PTN PH II GROUNDWATER IMPACT ASSESSMENT	105,326
25418930120 - 10 YEAR IWE PROGRAM UPDATE	35,147
25418930121 - EVAL OF COLD LEG BUTT WELD CONFIG	22,000
25418LISFSI - PSL ISFSI OANDM ACTIVITIES	4,088,726
25418LUBWTR - PTN UB LUBE WATER PIPING REPLACEMENT	374,881
25418NEINRC - NEI WORKSHOP AND NRC RULEMAKING PRGM	-
25418PSLIST - PSL IST TEN YEAR UPDATE	80,655
25418PSLPMS - PSL LARGE PUMP AND MOTOR SPECIFICATIONS	-
25418PSLSER - PSL NRC SER MOV CALCULATIONS	44,900
25418PSLSGI - PSL SMALL GROUNDWATER IMPACTS	-
25418PTNAEQ - PTN UC ABANDONED EQUIPMENT ENHANCEMENT	9,439
25418PTNBTP - PTN BOBBIN TUBESHEET PROFILE	-
25418PTNCRW - PTN CABLE RACEWAY SCHEDULE CONVERSION	-
25418PTNELE - CONVERSION OF ELECTRICAL CALCS PTN	130,000
25418PTNGCR - LIC RENEWAL GALVANIC CORROSION INSP	-
25418PTNLCM - PTN LIFE CYCLE MANAGEMENT	-
25418PTNPSA - PTN PSA MODEL UPDATE AND UPGRADE	-
25418PTNRVI - PTN REACTOR VESSEL INTNL PRGM	-
25418PTNWSS - PTN WEAR SCAR SIZE TECHNIQUE	-
25418RCPEXM - PSL RCP MRP 138	-
25418STPMPR - STRATEGIC PUMP REPAIR	-
25418SYSHLT - SYSTEM HEALTH AND ER PLATFORM	146,651
25418TCELLR - PTN UC SF STORAGE RACK CELL RECOVERY	1,516
25418TISFSI - PTN UC ISFSI	3,302
25418TRCKDM - PTN UC SFP RACK DAMAGE MITIGATION	-
25418TSPHWO - WRITE OFF OF CWIP BALANCE IN TSPH ERS	270,118
25418U0BPIP - PSL BURIED PIPING INSPECTION PROGRAM	-
25418U0PNSB - PSL RELOCATE PRJ FROM FAB BLDG TO NSB	-
25418U1ACLV - U1 INCREASE AC LOW VOLTAGE MARGIN	185,814
25418U1REDS - PSL U1 RED SYS STRUCTURAL REPAIRS	-
25418U1RYDP - PSL U1 REDIRECT YARD DISCHARGE PIPING	-
25418U1SEAL - PSL U1 ICS FIRE REL SEAL RESTORE	-
25418U3BPIP - BURIED PIPING EXAMS U3	-

25418U3DSUP - PTN U3 DISCHARGE STRUCTURE UPGRADE	685,237
25418U3FIBR - PTN UC FIBER OPTIC CABLING RX AND AUX BL	-
25418U4BPIP - BURIED PIPING EXAMS U4	-
25418U4DSUP - PTN U4 DISCHARGE STRUCTURE UPGRADES	42,406
25418 - NUCLEAR ENGINEERING PROJECTS	6,582,374
NU3-O&M Projects	**26,928,124**

BRC/Location:	***Total R01907 - PTN ROAD**
Expense Type:	***1 - O&M BASE**
EAC/Eac Group:	***EAC Total**
BA/SA:	***NU3-O&M Projects**
Corporate Org.	***Corporate Organization**

BRC/Location	Actual 2008 **DEC-YTD**
091457 - PTN RTE PEOPLE	4,727,373
091458 - PTN RTE PROCESS	6,305,380
091459 - PTN RTE PLANT	8,979,028
Total R01907 - PTN ROAD TO EXCELL	**20,011,780**

US UNIT

ORIGINAL BUDGET 2010 DEC-YTD	Variance
-	(11,280)
-	(7,957)
-	(138,845)
-	(1)
-	1,140
-	13,692
-	1,467
-	3,988
-	363
-	5,476
525,420	1,764,808
525,420	1,632,851
1,104,246	2,306,722
710,000	388,610
-	23,570
-	26,336
1,814,246	2,745,237
165,000	(121,877)
1,000	11,775
-	68,103
200,000	(190,602)
366,000	(232,601)
271,000	(236,509)
271,000	(236,509)
-	1,005,778
-	1,005,778
150,000	333,963
20,000	(20,000)
970,000	(500,235)
1,140,000	(186,272)
-	1,250,391
-	1,250,391
1,006,852	(266,212)
1,006,852	(266,212)
-	220
500,000	(458,630)
500,000	(458,410)
0	6,774,880
0	6,774,880
2,412,000	(1,016,409)

-	48,408
227,245	(227,245)
2,171,004	(1,422,462)
-	(0)
1,500,000	(1,500,000)
500,000	(500,000)
500,000	(500,000)
7,310,249	(5,117,708)
-	148,169
1,282,536	(1,067,274)
1,282,536	(919,105)
-	7,958
-	7,958
-	129,169
-	129,169
-	286,085
182,500	(182,500)
-	63,971
-	6,201
105,320	6
-	35,147
-	22,000
6,137,500	(2,048,774)
-	374,881
60,000	(60,000)
-	80,655
150,000	(150,000)
-	44,900
250,000	(250,000)
1,399,000	(1,389,561)
114,004	(114,004)
33,500	(33,500)
-	130,000
50,000	(50,000)
150,000	(150,000)
100,000	(100,000)
500,000	(500,000)
125,000	(125,000)
1,125,500	(1,125,500)
40,000	(40,000)
420,000	(273,349)
-	1,516
476,000	(472,698)
500,000	(500,000)
-	270,118
456,000	(456,000)
563,934	(563,934)
-	185,814
1,500,000	(1,500,000)
408,099	(408,099)
1,135,643	(1,135,643)
200,000	(200,000)

-	685,237
175,000	(175,000)
200,000	(200,000)
-	42,406
16,557,000	(9,974,626)
30,773,303	**(3,845,179)**

TO EXCELL

ORIGINAL BUDGET 2010

DEC-YTD	Variance
2,451,246	2,276,127
3,172,272	3,133,108
7,310,249	1,668,779
12,933,767	**7,078,013**

Budget Comparison Report

User Selected Report Variable Values	
Current User	EXM0MMM
Last Refreshed	5/6/2009 09:27:46
Select a BRC	R31000
Select Expense Types	1
Version 1st Period	0
1st Period	001/2008..012/2008
Version 2nd Period	O02
2nd Period	001/2010..012/2010

Navigational Characteristics

BRC	
BASA	
EAC	
Exp Type	
Key Figures	

BASA		0 1st Period Actual version January 2008-December 2008	O02 2nd Period Original Budget January 2010-December 2010	Variance	
▷					
	▷				
	▷				
	▷				
	DORMANT MATERIAL	$191,543	$260,000	$ (68,457)	
	PSL PARTICIPANTS MUL		$2,140	$ (2,140)	
	EMERGENCY PLANNING	$83,177	$66,340	$16,837	
	GAS AND DIESEL EXPEN	$354,512	$435,000	$ (80,488)	
	CHEMICALS	$261,959	$237,275	$24,684	
	CROSS CHECK SAMPLING	$34,903	$39,000	$ (4,097)	
	SIMULATOR HARDWARE A	$103,708	$130,345	$ (26,637)	
	TRAINING MATERIALS	$118,405	$195,000	$ (76,595)	
	MATERIALS AND SUPPLI	$1,195,346	$1,579,740	$ (384,394)	
	PLANT SAFETY MATERI	$43,965	$75,403	$ (31,438)	
	OFFICE EXPENSES	$501,073	$614,928	$ (113,855)	
	TOOL ROOM STOCK AND	$478,016	$428,000	$50,016	
	OFFICE EXPENSES	$49,793	$44,000	$5,793	
	COMPANY OWNED VEHICL	$376,175	$435,127	$ (58,952)	

Hearing Exhibit - 00006933

BASA		0 1st Period Actual version January 2008-December 2008	002 2nd Period Original Budget January 2010-December 2010	Variance
	MANDS SALES TAX AUDI	$ (116,384)		$ (116,384)
	NON OUTAGE NORMAL OP	$402,338	$584,850	$ (182,512)
	TOOLING PURCHASES AN	$273,648	$364,228	$ (90,580)
	GASSES	$89,042	$107,417	$ (18,375)
	DEMINERALIZER RESINS	$298,391	$277,769	$20,622
	CHEMICALS	$242,269	$220,323	$21,946
	M AND TE TOOLING MAT	$49,893	$74,900	$ (25,007)
	WEAPONS AND GUN SUPP	$126,232	$152,586	$ (26,354)
	SECURITY UNIFORMS	$39,300	$125,841	$ (86,541)
	CHART PAPER	$3,625	$24,075	$ (20,450)
	VALVE TAGGING AND PL	$45,869	$34,240	$11,629
	PROTECTION AND CONTR	$21,911	$26,664	$ (4,753)
	FAX MACHINE RENTAL	$1,220		$1,220
	AUX HYPOCHLORITE	$606,475	$791,800	$ (185,325)
	COPIER RENTAL	$229,376	$256,800	$ (27,424)
	OFFICE SUPPLIES AND	$ (1,107)		$ (1,107)
	COMMUNICATIONS EXPEN	$10,288	$11,770	$ (1,482)
	DIESEL FUEL FOR EMER	$53,232	$49,541	$3,691
	LAB EQUIPMENT AND SU	$42,843	$48,150	$ (5,307)
	DIONEX CONSUMABLES	$64,884	$44,705	$20,179
	DATALOGGER MAINTENAN		$5,350	$ (5,350)
	INSTRUMENTS AND SUPP	$79,248	$85,600	$ (6,352)
	HP SUPPLIES	$109,621	$107,701	$1,920
	RADIOLOGICAL CONTAM	$6,366	$8,453	$ (2,087)
	SITE VEHICLE FLEET	$272,771	$330,202	$ (57,431)
	GAS CYLINDER DEMURRA	$20,796	$30,623	$ (9,827)
	KEYS AND CORES	$3,632	$12,100	$ (8,468)
	SSB COMMON ROOM PAPE	$63,576	$38,143	$25,433
	MAIL METER EXPENSE	$8,741	$7,490	$1,251
	SSB COMMON ROOM WATE	$46,304	$40,660	$5,644
	SSB COMMON ROOM COFF	$48,118	$26,750	$21,368
	CHEMICALS LAB	$37,772	$42,800	$ (5,028)
	NON CAPITAL INSTRUME	$25,366	$33,222	$ (7,856)
	NEWSLETTERS AND PERI		$2,600	$ (2,600)
	OREX SUPPLIES NON OT	$22,901	$88,200	$ (65,299)
	FIRE PROTECTION	$37,682	$77,040	$ (39,358)
	RADIOACTIVE SOURCES	$9,671	$16,157	$ (6,486)
	PROJECT RELATED DME	$ (6,258)	$481,500	$ (487,758)
	CTCS	$36,010	$48,150	$ (12,140)
	COMMUNICATION MEDIA	$32,792		$32,792

Hearing Exhibit - 00006934

BASA	0 1st Period Actual version January 2008-December 2008	O02 2nd Period Original Budget January 2010-December 2010	Variance
ERF SUPPLIES	$16,961	$16,585	$376
RESPIRATORY SUPPORT	$61	$8,560	$ (8,499)
RSS INC POTENTIAL BA	$382		$382
WEAPONS AND SUPPLIES	$727		$727
SECURITY RADIOS	$10,986	$18,500	$ (7,514)
EP JOINT PUBLIC INFO	$164,977	$209,720	$ (44,743)
SECONDARY CHEM DATA	$16,865		$16,865
△ MATERIALS AND SUPPLI	$7,341,987	$9,474,063	$ (2,132,076)

△ △ △ △ △ △

Hearing Exhibit - 00006935

Budget Comparison Report

User Selected Report Variable Values	
Current User	EXM0MMM
Last Refreshed	5/6/2009 09:39:14
Select a BRC	R31000
Select Expense Types	1
Version 1st Period	0
1st Period	001/2008..012/2008
Version 2nd Period	O02
2nd Period	001/2011..012/2011

Navigational Characteristics	
BRC	
BASA	
EAC	
Exp Type	
Key Figures	

BASA		0 1st Period Actual version January 2008-December 2008	O02 2nd Period Original Budget January 2011-December 2011	Variance	
▷					
	▷				
	▷				
	▷				
	DORMANT MATERIAL	$191,543	$265,000	$ (73,457)	
	PSL PARTICIPANTS MUL		$2,268	$ (2,268)	
	EMERGENCY PLANNING	$83,177	$70,320	$12,857	
	GAS AND DIESEL EXPEN	$354,512	$463,000	$ (108,488)	
	CHEMICALS	$261,959	$245,000	$16,959	
	CROSS CHECK SAMPLING	$34,903	$40,200	$ (5,297)	
	SIMULATOR HARDWARE A	$103,708	$134,255	$ (30,547)	
	TRAINING MATERIALS	$118,405	$242,050	$ (123,645)	
	MATERIALS AND SUPPLI	$1,195,346	$1,608,734	$ (413,388)	
	PLANT SAFETY MATERI	$43,965	$79,927	$ (35,962)	
	OFFICE EXPENSES	$501,073	$642,125	$ (141,052)	
	TOOL ROOM STOCK AND	$478,016	$453,000	$25,016	
	OFFICE EXPENSES	$49,793	$53,317	$ (3,524)	
	COMPANY OWNED VEHICL	$376,175	$450,327	$ (74,152)	

Hearing Exhibit - 00006936

BASA		0 1st Period Actual version January 2008-December 2008	002 2nd Period Original Budget January 2011-December 2011	Variance
	MANDS SALES TAX AUDI	$ (116,384)		$ (116,384)
	NON OUTAGE NORMAL OP	$402,336	$619,941	$ (217,603)
	TOOLING PURCHASES AN	$273,648	$386,082	$ (112,434)
	GASSES	$89,042	$113,862	$ (24,820)
	DEMINERALIZER RESINS	$298,391	$294,435	$3,956
	CHEMICALS	$242,269	$233,542	$8,727
	M AND TE TOOLING MAT	$49,893	$79,394	$ (29,501)
	WEAPONS AND GUN SUPP	$126,232	$204,074	$ (77,842)
	SECURITY UNIFORMS	$39,300	$129,616	$ (90,316)
	CHART PAPER	$3,625	$25,520	$ (21,895)
	VALVE TAGGING AND PL	$45,869	$36,294	$9,575
	PROTECTION AND CONTR	$21,911	$28,264	$ (6,353)
	FAX MACHINE RENTAL	$1,220		$1,220
	AUX HYPOCHLORITE	$606,475	$839,308	$ (232,833)
	COPIER RENTAL	$229,376	$272,208	$ (42,832)
	OFFICE SUPPLIES AND	$ (1,107)		$ (1,107)
	COMMUNICATIONS EXPEN	$10,288	$12,476	$ (2,188)
	DIESEL FUEL FOR EMER	$53,232	$52,513	$719
	LAB EQUIPMENT AND SU	$42,843	$51,039	$ (8,196)
	DIONEX CONSUMABLES	$64,884	$47,387	$17,497
	DATALOGGER MAINTENAN		$5,671	$ (5,671)
	INSTRUMENTS AND SUPP	$79,248	$90,736	$ (11,488)
	HP SUPPLIES	$109,621	$114,163	$ (4,542)
	RADIOLOGICAL CONTAM	$6,366	$8,960	$ (2,594)
	SITE VEHICLE FLEET	$272,771	$350,014	$ (77,243)
	GAS CYLINDER DEMURRA	$20,796	$32,460	$ (11,664)
	KEYS AND CORES	$3,632	$12,100	$ (8,468)
	SSB COMMON ROOM PAPE	$63,576	$40,432	$23,144
	MAIL METER EXPENSE	$8,741	$7,939	$802
	SSB COMMON ROOM WATE	$46,304	$43,100	$3,204
	SSB COMMON ROOM COFF	$48,118	$28,355	$19,763
	CHEMICALS LAB	$37,772	$45,368	$ (7,596)
	NON CAPITAL INSTRUME	$25,366	$34,219	$ (8,853)
	NEWSLETTERS AND PERI		$2,600	$ (2,600)
	OREX SUPPLIES NON OT	$22,901	$91,000	$ (68,099)
	FIRE PROTECTION	$37,682	$81,662	$ (43,980)
	RADIOACTIVE SOURCES	$9,671	$17,126	$ (7,455)
	PROJECT RELATED DME	$ (6,258)	$510,390	$ (516,648)
	CTCS	$36,010	$51,039	$ (15,029)
	COMMUNICATION MEDIA	$32,792		$32,792

Hearing Exhibit - 00006937

BASA		0 1st Period Actual version January 2008-December 2008	O02 2nd Period Original Budget January 2011-December 2011	Variance
	ERF SUPPLIES	$16,961	$17,580	$ (619)
	RESPIRATORY SUPPORT	$61	$9,074	$ (9,013)
	RSS INC POTENTIAL BA	$382		$382
	WEAPONS AND SUPPLIES	$727		$727
	SECURITY RADIOS	$10,986	$16,480	$ (5,494)
	EP JOINT PUBLIC INFO	$164,977	$222,303	$ (57,326)
	SECONDARY CHEM DATA	$16,865		$16,865
△	MATERIALS AND SUPPLI	$7,341,987	$10,008,249	$ (2,666,262)

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Hearing Exhibit - 00006938

60

FPL's Responses to SFHHA's Ninth Request for Production of Documents (No. 98)

SCHEDULE D - 1A

COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:
____ PROJECTED TEST YEAR ENDED 12/31/2010
____ PRIOR YEAR ENDED 12/31/2009
_X_ HISTORICAL YEAR ENDED 12/31/2008
____ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

($000)

LINE NO.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) SPECIFIC ADJUSTMENTS	(4) PRO RATA ADJUSTMENTS	(5) SYSTEM ADJUSTED	(6) JURISDICTIONAL FACTOR	(7) JURISDICTIONAL ADJUSTED	(8) RATIO	(9) COST RATE	(10) WEIGHTED COST RATE
1	LONG TERM DEBT	5,883,670	(920,604)	(526,797)	4,434,269	0.993871	4,407,093	29.83%	5.43%	1.62%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	550,566		(43,645)	506,921	1.000000	506,921	3.43%	5.91%	0.20%
4	COMMON EQUITY	7,828,141	(11,239)	(605,470)	7,011,432	0.993871	6,968,462	47.17%	12.50%	5.90%
5	SHORT TERM DEBT	353,370		(28,013)	325,357	0.993871	323,363	2.19%	2.52%	0.06%
6	DEFERRED INCOME TAX	3,132,202	(302,659)	(268,808)	2,560,735	0.993871	2,545,041	17.23%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	23,075		(1,829)	21,246	0.993871	21,116	0.14%	9.30%	0.01%
8	TOTAL	17,571,024	(1,234,501)	(1,476,563)	14,859,960		14,771,996	100.00%		7.79%
9										
10										
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING									

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006940

Total Company Capital Structure

2008 Hist 4 year

D-1A
Backup Ch. 2

Summary COS ID Balance Sheet Report
Scenario: Multiple

Company Per Book	2008 SCENARIO: RC09_FINAL DEC HIST YEAR ANNUAL	2009 SCENARIO: RC09_FINAL DEC PRIOR YEAR ANNUAL	2010 SCENARIO: RC09_FINAL DEC TEST YEAR ANNUAL	2011 SCENARIO: RC09_FINAL DEC SUBSEQUENT YEAR ANNUAL
PLANT IN SERVICE	25,926,025	27,226,561	29,563,305	32,340,479
FUTURE USE PLANT	132,603	108,074	74,881	71,812
CONSTRUCTION WORK IN PROGRESS	1,335,736	2,189,671	2,564,462	2,460,517
ACCUM PROVISION FOR DEPRECIATION	-11,930,886	-12,382,477	-13,036,945	-13,733,194
NUCLEAR FUEL	315,560	328,516	374,898	408,960
NET UTILITY PLANT	15,779,039	17,470,344	19,540,601	21,548,574
NON UTILITY PROPERTY	7,392	9,519	9,519	9,519
OTHER PROPERTY AND INVESTMENT	7,094	-135	-472	-497
OTHER SPECIAL FUNDS	2,416,305	2,440,918	2,570,906	2,708,263
TOTAL OTHER PROPERTY AND INVEST	2,430,792	2,450,303	2,579,953	2,717,285
CURRENT ASSETS	2,328,249	1,843,105	1,902,434	1,982,966
CURRENT ASSETS	2,328,249	1,843,105	1,902,434	1,982,966
UNAMORTIZED DEBT EXPENSE * Long Term Debt (4)	35,307	36,124	41,546	45,927
OTHER REGULATORY ASSETS	1,694,253	1,618,317	1,446,125	1,336,127
OTHER DEFERRED DEBITS	1,094,433	1,179,988	1,259,598	1,212,580
LOSS ON REACQUIRED DEBT * Long Term Debt (2)	34,024	30,854	27,683	24,512
ACCUM DEFERRED INCOME TAX - DB * Deferred Taxes (6)	844,295	857,113	876,938	897,907
TOTAL DEFERRED DEBITS	3,702,312	3,722,395	3,651,889	3,517,054
TOTAL ASSETS	24,240,392	25,486,148	27,674,877	29,765,878
COMMON EQUITY * (1)	-7,628,141	-8,322,328	-9,188,265	-10,171,854
PREFERRED STOCK *	0	0	0	0
LONG TERM DEBT * Long Term Debt (2)	-5,633,781	-5,972,029	-6,763,492	-7,682,955
LONG TERM LEASES * Long Term Debt (3)	-315,560	-328,516	-374,898	-408,960
NON CURRENT LIABILITIES	-2,346,487	-2,431,325	-2,548,327	-2,663,162
NOTES PAYABLE (7)	-353,370	-242,016	-181,615	-83,370
CUSTOMER DEPOSITS * (5)	-550,566	-589,200	-626,383	-656,855
CURRENT LIABILITIES	-1,963,398	-2,419,914	-2,484,480	-2,455,658
OTHER DEFERRED CREDITS	-299,765	-278,371	-248,691	-237,466

RIB Production Database

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Hearing Exhibit - 00006941

Total Company Capital Structure

2008 Hist Year

Summary COS ID Balance Sheet Report
Scenario: Multiple

17-1A
Backup Colum 2

Company Per Book	SCENARIO: RC09_FINAL DEC HIST YEAR ANNUAL	SCENARIO: RC09_FINAL DEC PRIOR YEAR ANNUAL	SCENARIO: RC09_FINAL DEC TEST YEAR ANNUAL	SCENARIO: RC09_FINAL DEC SUBSEQUENT YEAR ANNUAL
OTHER REGULATORY LIABILITIES	-1,140,087	-841,356	-958,632	-892,272
INVESTMENT TAX CREDITS *	(5) -23,075	-15,097	-63,939	-191,748
DEFERRED GAINS ON PROPERTY	-6,004	-5,078	-4,072	-3,071
GAIN ON REACQUIRED DEBT * Long Term Debt	(2) -3,659	-3,437	-3,215	-2,993
ACCUM DEFERRED INCOME TAX * Deferred Taxes	(6) -3,976,497	-4,037,480	-4,228,869	-4,315,515
TOTAL DEFERRED CREDITS	-5,449,087	-5,180,821	-5,507,418	-5,643,064
TOTAL LIABILITIES	-24,240,392	-25,486,148	-27,674,878	-29,765,878

*

	2008	2009	2010	2011
Common Equity	(1) 7,628,141	8,322,328	9,182,265	10,171,854
Long Term Debt =	(2) 5,883,670	6,237,004	7,072,377	8,024,469
Preferred Stock	0	0	0	0
Short Term Debt	(3) 353,370	242,016	181,615	83,370
Customer Deposits	(4) 550,566	589,200	626,383	656,855
Investment Tax Credits	(5) 23,075	15,097	63,939	191,748
Deferred Income Tax =	(6) 3,132,202	3,180,367	3,351,931	3,417,608
Total	17,571,024	18,586,012	20,484,509	22,545,903

RIS Production Database

Page 2 of 2

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Hearing Exhibit - 00006942

Capital Structure Adjustments — 2008 Hist Year — Column (B) and (H) Backup

Detailed Juris Capital Structure Reconciliation Report
Scenario: RC09_Final --- Dec Hist Year --- Annual

NON UTILITY-605-IDs ADJUSTMENTS		LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	CUSTOMER DEPOSITS	COMMON EQUITY	TAX CREDITS ZERO COST	TAX CREDITS WEIGHTED COST	DEFERRED INCOME TAXES	TOTAL
BAL121000	NONUTILITY PROPERTY	0	0	0	0	(1) 7,392	0	0	0	7,392
BAL121100	NON UTILITY PROPERTY ENERSYS	0	0	0	0	0	0	0	0	0
BAL122000	ACCUM PROV FOR NONUTILITY DEPR & AMOR	0	0	0	0	0	0	0	0	0
BAL122100	ACCUM PROV FOR NONUTILITY DEPR & AMOR	0	0	0	0	0	0	0	0	0
BAL123000	INVESTMENT IN ASSOCIATED COMPANIES (EX	0	0	0	0	(1) 3,846	0	0	0	3,846
BAL123170	INVEST IN ASSOC CO ENERSYS	0	0	0	0	0	0	0	0	0
BAL124000	OTHER INVESTMENTS	1,088	65	0	102	1,410	0	4	579	3,248
BAL125000	SINKING FUNDS PFD STOCK	0	0	0	0	0	0	0	0	0
BAL128100	OTHER SPECIAL FUNDS - GENERAL	2,031	122	0	190	2,633	0	8	1,081	6,064
BAL128151	OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	5,727	344	0	536	7,425	0	22	3,049	17,103
BAL128900	OTHER SPECIAL FUNDS - STORM & PROPERTY	44,308	2,661	0	4,146	57,445	0	174	23,588	132,322
BAL128920	OTHER SPECIAL FUNDS - NUCLEAR DECOMMIS	757,036	45,467	0	70,840	981,492	0	2,969	403,012	2,260,815
BAL128400	OTHER SPECIAL FUNDS - VEHICLE LIAB CLAIM	0	0	0	0	0	0	0	0	0
	TOTAL NON UTILITY ADJ	(810,189)	(48,660)	0	(75,814)	1,061,644	0	(3,177)	(431,308)	(2,430,792)
	LESS SPECIFIC ADJS				=(1)	11,238				11,238
	PRORATA ADJUSTMENTS									
	PRORATA NON UTILITY Adjustments	(810,189)	(48,660)	0	(75,814)	(1,050,406)	0	(3,177)	(431,308)	(2,419,554)
(P1)	PRORATA FPSC ADJUSTMENTS	281,392	20,647	0	32,168	444,935	0	1,348	162,580	942,770
Column B	TOTAL PRORATA ADJ	(528,797)	(28,013)		(43,646)	(605,471)		(1,829)	(268,808)	(1,476,564)
	SPECIFIC ADJUSTMENTS									
	NON UTILITY Property					(11,238)				(11,238)
(P1)	SPECIFIC FPSC ADJUSTMENTS	(920,604)							(302,659)	(1,223,263)
Column H	TOTAL SPECIFIC ADJUSTMENTS	(920,604)				(11,238)			(302,659)	(1,234,501)

NON UTILITY ADJUSTMENT TOTAL (2,430,792)
(P1) FPSC ADJUSTMENT TOTAL (280,272)
(B)+(H) ADJUSTMENT TOTAL (2,711,064)

Hearing Exhibit - 00006943

Total Company Capital Structure 2008 Test Year D-1A Backup Column 2

FORECAST CAPITAL STRUCTURE BALANCES
In Thousands

Test Year

AMOUNT.		YEAR			
CATEGORY	COS_ID_DESC	2008	2009	2010	2011
COMMON_EQUITY					
Accounts 201	BAL401000 - COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)
207	BAL407000 - PREMIUM ON CAPITAL STOCK	0	0	0	0
210	BAL410000 - GAIN ON RESALE/CANCEL OF REACQUIRED CAPITAL STOC	0	0	0	0
211	BAL411000 - MISCELLANEOUS PAID-IN CAPITAL	(4,345,077)	(4,397,000)	(4,650,846)	(5,033,154)
214	BAL414000 - CAPITAL STOCK EXPENSE -PREFERRED	0	3,741	3,741	3,741
214	BAL414200 - CAPITAL STOCK EXPENSE - COMMON	3,741	0	0	0
216	BAL416000 - UNAPPROPRIATED RETAINED EARNINGS	(1,913,737)	(2,556,001)	(3,166,091)	(3,769,373)
COMMON_EQUITY Total		(7,628,141)	(8,322,328)	(9,188,265)	(10,171,854)
Accounts					
CUSTOMER_DEPOSITS					
235	BAL735100 - CUSTOMER DEPOSITS - ACTIVE	(550,566)	(589,200)	(626,383)	(656,855)
235	BAL735200 - CUSTOMER DEPOSITS - INACTIVE	0	0	0	0
CUSTOMER_DEPOSITS Total		(550,566)	(589,200)	(626,383)	(656,855)
Accounts					
DEFERRED_INCOME_TAX					
190	BAL390000 - ACCUMULATED DEFERRED INCOME TAXES	844,295	867,113	876,938	897,907
281	BAL881000 - ACCUM DEFERRED INCOME TAXES - ACCEL AMORT PROPER	0	0	0	0
282	BAL882000 - ACCUM DEFERRED INCOME TAXES - OTHER PROPERTY	(2,906,962)	(2,902,920)	(3,094,308)	(3,160,954)
283	BAL883000 - ACCUM DEFERRED INCOME TAXES - OTHER	(1,069,534)	(1,134,561)	(1,134,561)	(1,134,561)
DEFERRED_INCOME_TAX Total		(3,132,202)	(3,180,367)	(3,351,931)	(3,417,608)
Accounts					
INVESTMENT_TAX_CREDITS					
255	BAL855000 - ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(23,075)	(15,097)	(63,939)	(191,748)
INVESTMENT_TAX_CREDITS Total		(23,075)	(15,097)	(63,939)	(191,748)
Accounts					
LONG_TERM_DEBT					
181	BAL381000 - UNAMORTIZED DEBT EXPENSE	28,900	31,098	38,055	43,643
181	BAL381151 - UNAMORTIZED DEBT EXPENSE - STORM SECURITIZATION	6,407	5,027	3,491	2,284
189	BAL389000 - UNAMORTIZED LOSS ON REACQUIRED DEBT	34,024	30,654	27,683	24,512
221	BAL521000 - BONDS	(5,044,424)	(5,419,424)	(6,250,193)	(7,210,514)

Hearing Exhibit - 00006944

Total Company Capital Structure — 2008 Test Year — D-1A Backup Column 2

AMOUNT.		YEAR			
CATEGORY	COS_ID_DESC	2008	2009	2010	2011
221 LONG_TERM_	BAL521151 - BONDS - STORM SECURITIZATION	(625,138)	(586,990)	(546,107)	(503,677)
223	BAL523000 - ADVANCES FROM ASSOCIATED COMPANIES	0	0	0	0
224	BAL524000 - OTHER LONG-TERM DEBT	0	0	0	0
225	BAL525000 - UNAMORTIZED PREMIUM ON LONG-TERM DEBT	0	0	0	0
226	BAL526000 - UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	35,688	34,315	32,762	31,212
226	BAL526151 - UNAMORTIZED DISC LONG-TERM DEBT - STORM SECURITI	92	70	46	24
227	BAL627000 - OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT (N	(315,560)	(328,516)	(374,898)	(408,960)
227	BAL627100 - OBLIG UNDER CAP LEASES - NON CURRENT (OTHER THAN	0	0	0	0
243	BAL743000 - CURRENT OBLIGATIONS UNDER CAPITAL LEASES	0	0	0	0
257	BAL857000 - UNAMORTIZED GAIN ON REACQUIRED DEBT	(3,659)	(3,437)	(3,215)	(2,993)
LONG_TERM_DEBT Total		(5,883,670)	(6,237,004)	(7,072,377)	(8,024,469)
Accounts PREFERRED_STOCK					
204	BAL404000 - PREFERRED STOCK ISSUED	0	0	0	0
PREFERRED_STOCK Total		0	0	0	0
SHORT_TERM_DEBT					
231	BAL731000 - NOTES PAYABLE	(353,370)	(242,016)	(181,615)	(83,370)
SHORT_TERM_DEBT Total		(353,370)	(242,016)	(181,615)	(83,370)
Grand Total		(17,571,024)	(18,586,012)	(20,464,509)	(22,545,903)

Hearing Exhibit - 00006945

Rate Base
Specific Adjustments

2008 Hist Year

Column (B) Backup

SPECIFIC CAP STRUCT ADJUSTMENTS
2008 HIST YEAR
In Thousands

AMOUNT.	CAP_STRUCT_ITEM		
FPSC ADJUSTMENTS - Rate Base COS_ID_DESC	DEFERRED_INCOME_TA X	LONG_TERM_DEBT	Grand Total
ADJ120600 - NUCLEAR FUEL UNDER CAPITAL LEASES		(315,560)	(315,560)
ADJ165600 - PREPAID INTEREST - COMMERCIAL PAPER		(2,287)	(2,287)
ADJ228101 - ACCUM PROV FOR PROP INSURANCE - STORM DEF TAX	77,436		77,436
ADJ382351 - STORM SECURITIZATION - OTH REG ASSETS - BONDS		(605,944)	(605,944)
ADJ382352 - STORM SECURITIZATION - OTH REG ASSETS -DEF TAX	(380,534)		(380,534)
ADJ382355 - STORM SECURITIZATION - OTH REG ASSETS - OVER/UND	438		438
ADJ382356 - STORM SECURITIZATION - OTH REG ASSETS - OVER/UND		3,187	3,187
TOTAL SPECIFIC ADJUSTMENTS - Rate Base	(302,659)	(920,604)	(1,223,263)

(P2)

Hearing Exhibit - 00006946

Rate Base Pro Rata

2008 Hist Year Column 4 Backup

PRORATA CAP STRUCT ADJUSTMENTS
2008 HIST YEAR
In Thousands

AMOUNT.	CAP_STRUCT_ITEM						
ITEM_L COS_ID DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADJ							
ADJ101079 - PLT IN SERV - INTAN - ECCR	(1,337)	(87)	(486)	(4)	(846)	(62)	(2,834)
ADJ101080 - PLT IN SERV - INTANGIBLE ARO	(57,237)	(4,136)	(20,904)	(173)	(36,196)	(2,656)	(121,307)
ADJ101140 - PLT IN SERV - STEAM MARTIN PIPELINE	(175)	(13)	(64)	(1)	(111)	(8)	(371)
ADJ101145 - PLT IN SERV - STEAM - ECRC	(75,695)	(5,473)	(27,646)	(229)	(47,872)	(3,513)	(160,428)
ADJ101170 - PLT IN SERV - COAL CARS	(17,175)	(1,242)	(6,273)	(52)	(10,862)	(797)	(36,401)
ADJ101280 - PLT IN SERV - NUCLEAR - ECRC	(939)	(68)	(343)	(3)	(594)	(44)	(1,990)
ADJ101380 - PLT IN SERV - OTH PROD MARTIN PIPELINE	(6,272)	(453)	(2,291)	(19)	(3,967)	(291)	(13,293)
ADJ101385 - PLT IN SERV - OTH PROD - ECRC	(7,079)	(512)	(2,585)	(21)	(4,477)	(328)	(15,002)
ADJ101410 - PLT IN SERV - TRANSMISSION - ECRC	(533)	(39)	(195)	(2)	(337)	(25)	(1,130)
ADJ101530 - PLT IN SERV - DISTRIBUTION - ECRC	(1,350)	(98)	(493)	(4)	(854)	(63)	(2,862)
ADJ101562 - PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	(1,815)	(131)	(663)	(5)	(1,148)	(84)	(3,847)
ADJ101571 - PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	(10,410)	(753)	(3,802)	(32)	(6,584)	(483)	(22,064)
ADJ101730 - PLT IN SERV - GENERAL PLANT OTHER ECCR	(155)	(11)	(56)	(0)	(98)	(7)	(328)
ADJ101740 - PLT IN SERV - GENERAL PLANT OTHER ECRC	(240)	(17)	(87)	(1)	(152)	(11)	(508)
ADJ107200 - CWIP - NUCLEAR	(19,807)	(1,432)	(7,234)	(60)	(12,526)	(919)	(41,978)
ADJ107210 - CWIP - NUCLEAR RECOVERY	(30,408)	(2,199)	(11,106)	(92)	(19,232)	(1,411)	(64,448)
ADJ107300 - CWIP - OTHER PRODUCTION - GT	(332,362)	(24,029)	(121,382)	(1,007)	(210,191)	(15,422)	(704,383)
ADJ107888 - CWIP - ENVIRONMENTAL PROJECTS (GENERAL PLANT)	(38,651)	(2,794)	(14,118)	(117)	(24,444)	(1,794)	(81,917)
ADJ108001 - ACC PROV DEP - INTANGIBLE ARO	7,393	534	2,699	22	4,589	343	15,847
ADJ108070 - ACC PROV DEPR - INTAN - ECCR	541	39	198	2	342	25	1,147
ADJ108140 - ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	175	13	64	1	111	8	371
ADJ108145 - ACC PROV DEPR & AMORT - STEAM - ECRC	16,343	1,182	5,969	50	10,336	758	34,638
ADJ108170 - ACC PROV DEPR - COAL CARS	15,210	1,100	5,556	46	9,619	706	32,236
ADJ108280 - ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(145)	(10)	(53)	(0)	(92)	(7)	(307)
ADJ108380 - ACC PROV DEPR & AMORT - OTH PROD MARTIN PIPELINE	6,272	453	2,291	19	3,967	291	13,293
ADJ108385 - ACC PROV DEPR & AMORT - OTH PROD - ECRC	1,207	87	441	4	764	56	2,559
ADJ108410 - ACC PROV DEPR & AMORT - TRANSMISSION - ECRC	53	4	19	0	33	2	112
ADJ108530 - ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	136	10	50	0	86	6	287
ADJ108562 - ACC PROV DEPR - DISTRIBUTION A/C 362 ECCR	961	69	351	3	608	45	2,037
ADJ108571 - ACC PROV DEPR - DISTRIBUTION A/C 371 ECCR	4,490	325	1,640	14	2,840	208	9,517
ADJ108730 - ACC PROV DEPR - GENERAL PLANT OTHER ECCR	28	2	10	0	18	1	59
ADJ108740 - ACC PROV DEPR - GENERAL PLANT OTHER ECRC	5	0	2	0	3	0	11
ADJ108190 - ACC PROV DEPR - NUCLEAR DECOM COSTS	1,205,495	87,156	440,274	3,853	762,396	55,940	2,554,915
ADJ108171 - ACC PROV DEPR - NUCLEAR DECOMM ARO CONTRA	(1,113,884)	(80,531)	(406,808)	(3,375)	(704,445)	(51,888)	(2,360,712)
ADJ136000 - TEMPORARY CASH INVESTMENTS	(144,359)	(10,437)	(52,723)	(437)	(91,298)	(6,699)	(305,954)
ADJ143124 - ACCTS RECEIV - NON FPL MEDICAL REIMB	(506)	(37)	(185)	(2)	(320)	(23)	(1,072)
ADJ143900 - ACCTS RECEIV - INCOME TAX REFUND	(36,080)	(2,607)	(13,170)	(109)	(22,806)	(1,673)	(76,426)
ADJ146000 - ACCTS RECEIV - ASSOCIATED CO.	(13,085)	(946)	(4,779)	(40)	(8,276)	(607)	(27,733)
ADJ146300 - ACCTS RECEIV - FPL GROUP	29	2	11	0	18	1	62
ADJ171000 - INTEREST & DIVIDENDS RECEIVABLE	(173)	(12)	(63)	(1)	(109)	(8)	(366)
ADJ173000 - POLE ATTACHMENTS RENT RECEIVABLE	(5,708)	(413)	(2,085)	(17)	(3,610)	(265)	(12,097)
ADJ174100 - JOBBING ACCOUNTS	(5,991)	(433)	(2,188)	(18)	(3,789)	(278)	(12,698)
ADJ186110 - MISC DEFD DEB - RATE CASE	0	0	0	0	0	0	0
ADJ186800 - UNDERRECOVERED CONSERVATION	(4,528)	(327)	(1,654)	(14)	(2,863)	(210)	(9,596)

FPSC Adjustments

Hearing Exhibit - 00006947

2008 Test Year

Column 4 Backup

AMOUNT.		CAP_STRUCT_ITEM						
ITEM_LI	COS_ID_DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADJ	ADJ186808 - UNDERRECOVERED FUEL FPSC	(185,198)	(11,944)	(60,334)	(501)	(104,477)	(7,686)	(350,118)
	ADJ186944 - UNDERRECOVERED CAPACITY	(17,288)	(1,250)	(6,314)	(52)	(10,934)	(802)	(36,641)
	ADJ186980 - UNDERRECOVERED FUEL FERC	(279)	(20)	(100)	(1)	(173)	(13)	(579)
	ADJ228100 - ACCUM PROV FOR PROP INSURANCE - STORM	95,457	6,902	34,867	289	60,377	4,430	202,332
	ADJ228102 - ACCUM PROV FOR PROP INSURANCE - STORM DEF TAX OF	(36,537)	(2,642)	(13,344)	(111)	(23,107)	(1,695)	(77,436)
	ADJ228460 - ACC MISC OPER PROV - ACCUM DEF RETIREMENT BENEFI	1,200	87	438	4	758	56	2,544
	ADJ230143 - ARO NON CURRENT LIABILITY	900,098	57,846	292,214	2,424	508,009	37,128	1,895,719
	ADJ231110 - CASH - OTHER CAPITAL SUBACCOUNT	(181)	(13)	(66)	(1)	(114)	(9)	(383)
	ADJ231151 - CASH - FREC CAPITAL SUBACCOUNT	(4,203)	(304)	(1,535)	(13)	(2,658)	(195)	(8,907)
	ADJ233000 - NOTES PAYABLE TO ASSOCIATED COMPANIES	15	1	6	0	10	1	33
	ADJ235590 - MARGIN CASH CALL COLLATERAL	37,874	2,738	13,832	115	23,953	1,757	80,270
	ADJ237470 - ACCR INTEREST - FERC RATE REFUND	198	14	72	1	125	9	420
	ADJ237471 - ACCR INTEREST - FPSC RATE REFUND	91	7	33	0	57	4	192
	ADJ242471 - MISC CURR & ACC LIAB - FPSC RATE REFUND	3,006	217	1,096	9	1,901	140	6,372
	ADJ242600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS	6,144	444	2,244	19	3,885	285	13,021
	ADJ242601 - MISC CURR & ACC LIAB - POLE ATTCH RENT	2,997	217	1,095	9	1,896	139	6,352
	ADJ253970 - OTHER REG LIAB - OVERRECOVERRED CONSERVATION COS	1,534	111	560	5	970	71	3,251
	ADJ253972 - OTHER DEFD CREDITS - GREEN POWER PROGRAM	117	8	43	0	74	5	249
	ADJ253980 - OTHER REG LIAB - OVERRECOVERRED FUEL COSTS - FER	37	3	14	0	24	2	79
	ADJ254143 - OTHER REG LIABILITY - ARO CURRENT LIABILITY	368,820	26,269	132,802	1,102	229,948	16,873	770,853
	ADJ182315 - OTHER REG ASSETS- NUCLEAR G/U CARRYING COST	(3,357)	(245)	(1,237)	(10)	(2,142)	(157)	(7,177)
	ADJ253249 - OTHER REG LIAB - SJRPP ACCELERATED RECOVERY	29,057	1,667	8,421	70	14,582	1,070	48,867
	ADJ254302 - OTHER REG LIAB - FPSC RATE REFUND	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	ADJ254325 - OTHER REG LIAB - NUCLEAR COST RECOVERY	3,079	223	1,124	9	1,947	143	6,525
	ADJ254900 - OTHER REG LIAB - GAINS ON SALE OF EMISSION ALLOW	1,188	86	434	4	751	55	2,517
ADJ Total		444,936	32,168	162,500	1,348	281,392	20,647	942,990
Grand Total		444,936	32,168	162,500	1,348	281,392	20,647	942,990

Pr

Rate Base

FPSC, Prorata Adjustment Total

Hearing Exhibit - 00006948

FPL 141814

SCHEDULE D - 1B | COST OF CAPITAL - ADJUSTMENTS | PAGE 1 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET 080677-EI

EXPLANATION:
1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:
X PROJECTED TEST YEAR ENDED 12/31/2010
PRIOR YEAR ENDED 12/31/2009
HISTORICAL YEAR ENDED 12/31/2008
PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		COMMISSION SPECIFIC ADJUSTMENTS			
3					
4	LONG TERM DEBT	NUCLEAR FUEL CAPITAL LEASES	(315,560)	(328,516)	(374,898)
5	LONG TERM DEBT	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(2,287)	(1,613)	(1,110)
6	LONG TERM DEBT	STORM DEFICIENCY RECOVERY	(602,758)	(570,323)	(631,855)
7	DEFERRED INCOME TAX	STORM DEFICIENCY RECOVERY	(380,095)	(357,225)	(332,507)
8	DEFERRED INCOME TAX	ACCUM. PROV. - PROPERTY & STORM INSURANCE	77,436	70,362	73,501
9		TOTAL FOR COMMISSION SPECIFIC ADJUSTMENTS	(1,223,263)	(1,187,214)	(1,166,869)
10					
11		COMPANY SPECIFIC ADJUSTMENTS			
12					
13		TOTAL FOR COMPANY SPECIFIC ADJUSTMENTS	0	0	0
14					
15		NON UTILITY SPECIFIC ADJUSTMENTS			
16					
17	COMMON EQUITY	NONUTILITY PROPERTY	(7,392)	(9,519)	(9,519)
18	COMMON EQUITY	INVESTMENT IN ASSOCIATED COMPANIES (EXC GROUP)	(3,846)	0	0
19		TOTAL FOR NON UTILITY SPECIFIC ADJUSTMENTS	(11,239)	(9,519)	(9,519)
20					
21		TOTAL FOR SPECIFIC ADJUSTMENTS	(1,234,501)	(1,196,733)	(1,176,388)
22					
23		COMMISSION PRO RATA ADJUSTMENTS			
24					
25		NUCLEAR UPRATE	0	0	(83,110)
26		NUCLEAR UPRATE	0	0	348
27		ACCUM PROV DECOMMISSIONING COSTS	2,654,915	2,578,044	2,720,325
28		ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(2,360,712)	(2,383,154)	(2,514,697)
29		ASSET RETIREMENT OBLIGATION	15,647	16,183	16,020
30		ENVIRONMENTAL	37,300	45,994	63,954
31		FUEL TRANSPORTATION EQUIPMENT	45,899	48,041	49,387
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006949

FPL 141815

SCHEDULE D - 1B | COST OF CAPITAL - ADJUSTMENTS | PAGE 2 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET 080677-EI

EXPLANATION:

1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

PRIOR YEAR ENDED 12/31/2009

HISTORICAL YEAR ENDED 12/31/2008

PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		LOAD CONTROL	12,759	12,983	17,831
3		CASH CAPITAL SUB ACCOUNT	(9,290)	0	0
4		CONSTRUCTION WORK IN PROGRESS	(810,810)	(1,244,955)	(1,270,847)
5		CWIP - ECRC PROJECTS	(61,917)	(388,484)	(575,631)
6		ASSET RETIREMENT OBLIGATION	(121,307)	(121,271)	(121,271)
7		ENVIRONMENTAL	(181,920)	(261,476)	(369,896)
8		FUEL TRANSPORTATION EQUIPMENT	(50,095)	(49,835)	(49,471)
9		LOAD CONTROL	(28,072)	(32,858)	(41,390)
10		ACCOUNTS RECEIVABLE - ASSOC COS	(26,744)	(31,011)	(31,033)
11		ACCTS RECEIVABLE - TAX REFUND	(76,426)	(74,051)	(74,051)
12		INTEREST & DIVIDENDS RECEIVABLE	(386)	0	0
13		JOBBING ACCOUNTS	(12,698)	(35,349)	(73,977)
14		NET UNDERRECOVERED FUEL, CAPACITY,ECCR, ECRC	(393,603)	(83,867)	(15,271)
15		NUCLEAR COST RECOVERY	(7,177)	(30,219)	0
16		POLE ATTACHMENTS RENTS RECEIVABLE	(12,097)	(13,731)	(13,630)
17		RATE CASE EXPENSE		0	0
18		STORM DEFICIENCY RECOVERY	0		
19		TEMPORARY CASH INVESTMENTS	(305,954)	0	(835)
20		NOTES PAYABLE ASSOCIATED COS	33	0	0
21		ACCUM DEFERRED RETIREMENT BENEFITS	2,544	2,009	1,465
22		ACCUM. PROV. - PROPERTY & STORM INSURANCE	124,895	111,320	116,163
23		ACCUM. PROV. - RATE REFUNDS	6,984	4,056	
24		ASSET RETIREMENT OBLIGATION	2,496,372	2,498,283	2,619,948
25		GAIN ON SALE OF EMISSION ALLOWANCE	2,517	2,240	2,072
26		GREEN POWER DEFERRED CREDIT	249	0	0
27		MARGIN CALL CASH COLLATERAL	80,270	0	0
28		JOBBING ACCOUNTS	13,021	14,208	14,208
29		POLE ATTACHMENT RENTS PAYABLE	6,352	6,491	6,621
30		SJRPP ACCELERATED RECOVERY	48,857	52,114	55,851
31		NUCLEAR COST RECOVERY	6,525	0	0
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006950

SCHEDULE D - 1B | COST OF CAPITAL - ADJUSTMENTS | PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET: 090077-EI

EXPLANATION:

1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

PRIOR YEAR ENDED 12/31/2009

HISTORICAL YEAR ENDED 12/31/2008

PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		TOTAL FOR COMMISSION PRO RATA ADJUSTMENTS	942,990	611,683	148,661
3					
4		COMPANY PRO RATA ADJUSTMENTS			
5					
6		EOL NUCLEAR FUEL INVENTORY	0	0	(3,084)
7		RATE CASE EXPENSE	0	0	2,948
8		NET CLAUSE OVERRECOVERY	0	0	181,971
9		FLORIDA GLADES POWER PROJECT	0	0	(3,606)
10		GAS PIPELINE	0	0	(64,507)
11		FPL OWNED NUCLEAR FUEL	0	0	378,709
12		DEPRECIATION STUDY	0	0	(42,793)
13		DISMANTLEMENT STUDY	0	0	(2,890)
14		TOTAL FOR COMPANY PRO RATA ADJUSTMENTS	0	0	368,747
15					
16		NON UTILITY PRO RATA ADJUSTMENTS			
17					
18		OTHER INVESTMENTS	(3,248)	135	472
19		OTHER SPECIAL FUNDS - GENERAL	(6,064)	(5,816)	(5,145)
20		OTHER SPECIAL FUNDS - STORM & PROPERTY INSURANCE	(132,322)	(136,320)	(143,235)
21		OTHER SPECIAL FUNDS - NUCLEAR DECOMMISSIONING COST	(2,260,815)	(2,268,916)	(2,394,491)
22		OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	(17,103)	(26,064)	(26,064)
23		TOTAL FOR NON UTILITY PRO RATA ADJUSTMENTS	(2,419,553)	(2,440,783)	(2,570,433)
24					
25		TOTAL FOR PRO RATA ADJUSTMENTS	(1,476,563)	(1,829,101)	(2,055,005)
26					
27		TOTAL COST OF CAPITAL ADJUSTMENTS	(2,711,064)	(3,025,834)	(3,231,394)
28					
29					
30					
31					
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006951

SCHEDULE D - 1A

COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:

_____ PROJECTED TEST YEAR ENDED 12/31/2010

_____ PRIOR YEAR ENDED 12/31/2009

__X__ HISTORICAL YEAR ENDED 12/31/2008

_____ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

(000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LINE NO. CLASS OF CAPITAL	COMPANY TOTAL PER BOOKS	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	SYSTEM ADJUSTED	JURISDICTIONAL FACTOR	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1 LONG TERM DEBT	5,883,670	(920,604)	(528,797)	4,434,269	0.993871	4,407,093	29.83%	5.43%	1.62%
2 PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3 CUSTOMER DEPOSITS	550,566		(43,645)	506,921	1.000000	506,921	3.43%	5.91%	0.20%
4 COMMON EQUITY	7,628,141	(11,239)	(605,470)	7,011,432	0.993871	6,968,462	47.17%	12.50%	5.90%
5 SHORT TERM DEBT	353,370		(28,013)	325,357	0.993871	323,363	2.19%	2.52%	0.06%
6 DEFERRED INCOME TAX	3,132,202	(302,659)	(268,808)	2,560,735	0.993871	2,545,041	17.23%	0.00%	0.00%
7 INVESTMENT TAX CREDITS	23,075		(1,829)	21,246	0.993871	21,116	0.14%	9.30%	0.01%
8 TOTAL	17,571,024	(1,234,501)	(1,476,563)	14,859,960		14,771,995	100.00%		7.79%
9									
10									
11 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING									

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006952

FPL 141818

SCHEDULE D - 1A

COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:
____ PROJECTED TEST YEAR ENDED 12/31/2010
____ PRIOR YEAR ENDED 12/31/2009
_X_ HISTORICAL YEAR ENDED 12/31/2008
____ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

(000)

LINE NO.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) SPECIFIC ADJUSTMENTS	(4) PRO RATA ADJUSTMENTS	(5) SYSTEM ADJUSTED	(6) JURISDICTIONAL FACTOR	(7) JURISDICTIONAL ADJUSTED	(8) RATIO	(9) COST RATE	(10) WEIGHTED COST RATE
1	LONG TERM DEBT	5,883,670	(920,604)	(528,797)	4,434,269	0.993871	4,407,093	29.83%	5.43%	1.62%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	550,566		(43,645)	506,921	1.000000	506,921	3.43%	5.91%	0.20%
4	COMMON EQUITY	7,628,141	(11,239)	(605,470)	7,011,432	0.993871	6,968,462	47.17%	12.50%	5.90%
5	SHORT TERM DEBT	353,370		(28,013)	325,357	0.993871	323,363	2.19%	2.52%	0.06%
6	DEFERRED INCOME TAX	3,132,202	(302,659)	(268,808)	2,560,735	0.993871	2,545,041	17.23%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	23,075		(1,829)	21,246	0.993871	21,116	0.14%	9.30%	0.01%
8	TOTAL	17,571,024	(1,234,501)	(1,476,563)	14,859,960		14,771,995	100.00%		7.79%
9										
10										
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING									

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006953

SCHEDULE D - 1A

COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:

_____PROJECTED TEST YEAR ENDED 12/31/2010

__X__PRIOR YEAR ENDED 12/31/2009

_____HISTORICAL YEAR ENDED 12/31/2008

_____ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

($000)

LINE NO.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) SPECIFIC ADJUSTMENTS	(4) PRO RATA ADJUSTMENTS	(5) SYSTEM ADJUSTED	(6) JURISDICTIONAL FACTOR	(7) JURISDICTIONAL ADJUSTED	(8) RATIO	(9) COST RATE	(10) WEIGHTED COST RATE
1	LONG TERM DEBT	6,237,004	(900,352)	(634,210)	4,702,443	0.992859	4,668,884	30.21%	5.10%	1.54%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	589,200		(56,432)	532,767	1.000000	532,767	3.49%	5.96%	0.21%
4	COMMON EQUITY	8,322,328	(9,519)	(797,466)	7,515,323	0.992858	7,461,868	48.29%	12.50%	6.04%
5	SHORT TERM DEBT	242,016		(23,180)	218,836	0.992858	217,274	1.41%	2.27%	0.03%
6	DEFERRED INCOME TAX	3,180,367	(288,862)	(316,347)	2,577,158	0.992859	2,558,755	16.56%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	15,097		(1,446)	13,651	0.992859	13,554	0.09%	9.65%	0.01%
8	TOTAL	18,586,012	(1,196,733)	(1,829,101)	15,560,178		15,452,872	100.00%		7.82%
9										
10										
11										
12										
13	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
14										

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006954

Total Company Capital Structure

2009 Prior Year

D1-A Backup Columns 2

Summary COS ID Balance Sheet Report
Scenario: Multiple

Company Per Book	2008 SCENARIO: RC09_FINAL DEC HIST YEAR ANNUAL	2009 SCENARIO: RC09_FINAL DEC PRIOR YEAR ANNUAL	2010 SCENARIO: RC09_FINAL DEC TEST YEAR ANNUAL	2011 SCENARIO: RC09_FINAL DEC SUBSEQUENT YEAR ANNUAL
PLANT IN SERVICE	25,926,025	27,226,561	29,563,305	32,340,479
FUTURE USE PLANT	132,603	108,074	74,881	71,812
CONSTRUCTION WORK IN PROGRESS	1,335,736	2,189,671	2,564,462	2,460,517
ACCUM PROVISION FOR DEPRECIATION	-11,930,886	-12,382,477	-13,036,945	-13,733,194
NUCLEAR FUEL	315,560	328,516	374,898	408,960
NET UTILITY PLANT	15,779,039	17,470,344	19,540,601	21,548,574
NON UTILITY PROPERTY	7,392	9,519	9,519	9,519
OTHER PROPERTY AND INVESTMENT	7,094	-135	-472	-497
OTHER SPECIAL FUNDS	2,416,305	2,440,918	2,570,906	2,708,263
TOTAL OTHER PROPERTY AND INVEST	2,430,792	2,450,303	2,579,953	2,717,285
CURRENT ASSETS	2,328,249	1,843,105	1,902,434	1,982,966
CURRENT ASSETS	2,328,249	1,843,105	1,902,434	1,982,966
UNAMORTIZED DEBT EXPENSE * Long Term Debt	35,307	(2) 36,124	41,546	45,927
OTHER REGULATORY ASSETS	1,694,253	1,618,317	1,446,125	1,336,127
OTHER DEFERRED DEBITS	1,094,433	1,179,988	1,259,598	1,212,580
LOSS ON REACQUIRED DEBT * Long Term Debt	34,024	(2) 30,854	27,683	24,512
ACCUM DEFERRED INCOME TAX - DB * Deferred Taxes	844,295	(6) 857,113	876,938	897,907
TOTAL DEFERRED DEBITS	3,702,312	3,722,395	3,651,889	3,517,054
TOTAL ASSETS	24,240,392	25,486,148	27,674,877	29,765,878
COMMON EQUITY *	-7,628,141	(1) -8,322,328	-9,188,265	-10,171,854
PREFERRED STOCK *	0	0	0	0
LONG TERM DEBT * Long Term Debt	-5,633,781	(2) -5,972,029	-6,763,492	-7,682,955
LONG TERM LEASES * Long Term Debt	-315,560	(2) -328,516	-374,898	-408,960
NON CURRENT LIABILITIES	-2,346,487	-2,431,325	-2,548,327	-2,663,162
NOTES PAYABLE Short Term Debt	-353,370	(3) -242,016	-181,615	-83,370
CUSTOMER DEPOSITS *	-550,566	(4) -589,200	-626,383	-656,855
CURRENT LIABILITIES	-1,963,398	-2,419,914	-2,484,480	-2,455,658
OTHER DEFERRED CREDITS	-299,765	-278,371	-248,691	-237,466

RIS Production Database

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Hearing Exhibit - 00006955

Total Company Capital Structure

2009 Prior Year

D-2A
Backup Colum 2

Summary COS ID Balance Sheet Report
Scenario: Multiple

Company Per Book	SCENARIO: RC09_FINAL DEC HIST YEAR ANNUAL	SCENARIO: RC09_FINAL DEC PRIOR YEAR ANNUAL	SCENARIO: RC09_FINAL DEC TEST YEAR ANNUAL	SCENARIO: RC09_FINAL DEC SUBSEQUENT YEAR ANNUAL
OTHER REGULATORY LIABILITIES	-1,140,087	-841,356	-958,632	-892,272
INVESTMENT TAX CREDITS *	-23,075	(5) -15,097	-63,939	-191,748
DEFERRED GAINS ON PROPERTY	-6,004	-5,078	-4,072	-3,071
GAIN ON REACQUIRED DEBT* Long Term Debt	-3,659	(2) -3,437	-3,215	-2,993
ACCUM DEFERRED INCOME TAX* Deferred Taxes	-3,976,497	(6) -4,037,480	-4,228,869	-4,315,515
TOTAL DEFERRED CREDITS	-5,449,087	-5,180,821	-5,507,418	-5,643,064
TOTAL LIABILITIES	-24,240,392	-25,486,148	-27,674,878	-29,765,878

*

	2008	2009	2010	2011
Common Equity	7,628,141	(1) 8,322,328	9,182,265	10,171,854
Long Term Debt	5,883,670	(2) 6,237,004	7,072,377	8,024,469
Preferred Stock	0	0	0	0
Short Term Debt	353,370	(3) 242,016	181,615	83,370
Customer Deposits	550,566	(4) 589,200	626,383	656,855
Investment Tax Credits	23,075	(5) 15,097	63,939	191,748
Deferred Income Tax	3,132,202	(6) 3,180,367	3,351,931	3,417,608
Total	17,571,024	18,586,012	20,484,509	22,545,903

RIS Production Database

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Hearing Exhibit - 00006956

Total Company Capital Structure — 2009 Prior Year — D-1A Backup Column 2

FORECAST CAPITAL STRUCTURE BALANCES

In Thousands

Prior Year

AMOUNT		YEAR			
CATEGORY	COS_ID_DESC	2008	2009	2010	2011
COMMON_EQUITY					
Accounts 207	BAL401000 - COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)
207	BAL407000 - PREMIUM ON CAPITAL STOCK	0	0	0	0
210	BAL410000 - GAIN ON RESALE/CANCEL OF REACQUIRED CAPITAL STOC	0	0	0	0
211	BAL411000 - MISCELLANEOUS PAID-IN CAPITAL	(4,345,077)	(4,397,000)	(4,650,846)	(5,033,154)
214	BAL414000 - CAPITAL STOCK EXPENSE -PREFERRED	0	3,741	3,741	3,741
214	BAL414200 - CAPITAL STOCK EXPENSE - COMMON	3,741	0	0	0
216	BAL416000 - UNAPPROPRIATED RETAINED EARNINGS	(1,913,737)	(2,556,001)	(3,168,091)	(3,769,373)
COMMON_EQUITY Total		(7,628,141)	(8,322,328)	(9,188,265)	(10,171,854)
Accounts					
CUSTOMER_DEPOSITS					
235	BAL735100 - CUSTOMER DEPOSITS - ACTIVE	(550,566)	(589,200)	(626,383)	(656,855)
235	BAL735200 - CUSTOMER DEPOSITS - INACTIVE	0	0	0	0
CUSTOMER_DEPOSITS Total		(550,566)	(589,200)	(626,383)	(656,855)
Accounts					
DEFERRED_INCOME_TAX					
190	BAL390000 - ACCUMULATED DEFERRED INCOME TAXES	844,295	857,113	876,938	897,907
28	BAL881000 - ACCUM DEFERRED INCOME TAXES - ACCEL AMORT PROPER	0	0	0	0
282	BAL882000 - ACCUM DEFERRED INCOME TAXES - OTHER PROPERTY	(2,906,962)	(2,902,920)	(3,094,308)	(3,180,954)
283	BAL883000 - ACCUM DEFERRED INCOME TAXES - OTHER	(1,069,534)	(1,134,561)	(1,134,561)	(1,134,561)
DEFERRED_INCOME_TAX Total		(3,132,202)	(3,180,367)	(3,351,931)	(3,417,608)
Accounts					
INVESTMENT_TAX_CREDITS					
255	BAL855000 - ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(23,075)	(15,097)	(63,939)	(191,748)
INVESTMENT_TAX_CREDITS Total		(23,075)	(15,097)	(63,939)	(191,748)
Accounts					
LONG_TERM_DEBT					
181	BAL381000 - UNAMORTIZED DEBT EXPENSE	28,900	31,098	38,055	43,643
18	BAL381151 - UNAMORTIZED DEBT EXPENSE - STORM SECURITIZATION	6,407	5,027	3,491	2,284
189	BAL389000 - UNAMORTIZED LOSS ON REACQUIRED DEBT	34,024	30,854	27,683	24,512
221	BAL521000 - BONDS	(5,044,424)	(5,419,424)	(6,250,193)	(7,210,514)

Hearing Exhibit - 00006957

Backup Column 11

Prior Year

AMOUNT.		YEAR			
CATEGORY	Account COS_ID_DESC	2008	2009	2010	2011
22 LONG_TERM_I	BAL521151 - BONDS - STORM SECURITIZATION	(625,138)	(586,990)	(546,107)	(503,677)
223	BAL523000 - ADVANCES FROM ASSOCIATED COMPANIES	0	0	0	0
224	BAL524000 - OTHER LONG-TERM DEBT	0	0	0	0
225	BAL526000 - UNAMORTIZED PREMIUM ON LONG-TERM DEBT	0	0	0	0
226	BAL526000 - UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	35,688	34,315	32,762	31,212
226	BAL526151 - UNAMORTIZED DISC LONG-TERM DEBT - STORM SECURITI	92	70	46	24
227	BAL527000 - OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT (N	(315,560)	(328,516)	(374,898)	(408,960)
227	BAL527100 - OBLIG UNDER CAP LEASES - NON CURRENT (OTHER THAN	0	0	0	0
243	BAL743000 - CURRENT OBLIGATIONS UNDER CAPITAL LEASES	0	0	0	0
257	BAL857000 - UNAMORTIZED GAIN ON REACQUIRED DEBT	(3,659)	(3,437)	(3,215)	(2,993)
LONG_TERM_DEBT Total		(5,863,670)	(6,237,004)	(7,072,377)	(8,024,469)
accounts PREFERRED_STOCK					
204	BAL404000 - PREFERRED STOCK ISSUED	0	0	0	0
PREFERRED_STOCK Total		0	0	0	0
SHORT_TERM_DEBT					
231	BAL731000 - NOTES PAYABLE	(353,370)	(242,016)	(181,615)	(83,370)
SHORT_TERM_DEBT Total		(353,370)	(242,016)	(181,615)	(83,370)
Grand Total		(17,571,024)	(18,586,012)	(20,484,509)	(22,545,903)

Hearing Exhibit - 00006958

FPL 141823

Capital Structure Adjustments

2009 Prior Year

D-1A
Column (3) and (4) Backup

Detailed Juris Capital Structure Reconciliation Report

Scenario: RC09_Final --- Dec Prior Year --- Annual

NON UTILITY COS ID= Adjustments		LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	CUSTOMER DEPOSITS	COMMON EQUITY	TAX CREDITS ZERO COST	TAX CREDITS WEIGHTED COST	DEFERRED INCOME TAXES	TOTAL
BAL121000	NONUTILITY PROPERTY	0	0	0	0	9,519	0	0	0	9,519
BAL121100	NON UTILITY PROPERTY ENERSYS	0	0	0	0	0	0	0	0	0
BAL122000	ACCUM PROV FOR NONUTILITY DEPR & AMOR	0	0	0	0	0	0	0	0	0
BAL122100	ACCUM PROV FOR NONUTILITY DEPR & AMOR	0	0	0	0	0	0	0	0	0
BAL123000	INVESTMENT IN ASSOCIATED COMPANIES (EX	0	0	0	0	0	0	0	0	0
BAL123170	INVEST IN ASSOC CO ENERSYS	0	0	0	0	0	0	0	0	0
BAL124000	OTHER INVESTMENTS	-45	-2	0	-4	-60	0	0	-23	-135
BAL125000	SINKING FUNDS PFD STOCK	0	0	0	0	0	0	0	0	0
BAL128100	OTHER SPECIAL FUNDS - GENERAL	1,885	73	0	178	2,515	0	5	961	5,616
BAL128151	OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	9,418	365	0	890	12,567	0	23	4,802	28,064
BAL128300	OTHER SPECIAL FUNDS - STORM & PROPERTY	46,417	1,801	0	4,385	61,936	0	112	23,669	138,320
BAL128320	OTHER SPECIAL FUNDS - NUCLEAR DECOMMIS	761,392	29,544	0	71,928	1,015,962	0	1,843	388,249	2,268,918
BAL128400	OTHER SPECIAL FUNDS - VEHICLE LIAB CLAIM	0	0	0	0	0	0	0	0	0
	TOTAL Non Utility Adj	(819,066)	(31,782)	0	(77,376)	(1,102,438)	0	(1,988)	(417,658)	(2,450,303)
	Less Specific Adj					9,519				9,519
	Prorata Adjustments									
	Prorata Non Utility Adjustments	(819,066)	(31,782)	0	(77,376)	(1,092,919)	0	(1,988)	(417,658)	(2,440,784)
Rate Base (P1)	Prorata FPSC Adjustments	184,857	8,603	0	20,943	295,433	0	537	101,310	611,683
Column 4	Total Prorata Adjustments	(634,209)	(23,179)	0	(56,433)	(797,486)	0	(1,446)	(316,348)	(1,829,101)
	Specific Adjustments									
	Non Utility Property					(9,519)				(9,519)
Rate Base (P1)	Specific FPSC Adjustments	(900,352)							(286,862)	(1,187,214)
Column 3	Total Specific Adj	(900,352)				(9,519)			(286,862)	(1,196,733)
	Non Utility Adjustment Total									(2,450,303)
(P1)	FPSC Adjustment Total									(575,531)
(3) + (4)	Adjustment Total									(3,025,834)

Hearing Exhibit - 00006959

FPL 141824

Rate Base

SPECIFIC CAP STRUCT ADJUSTMENTS
2009 PRIOR YEAR
In Thousands

2009 Prior Year Bleeman B Backup

AMOUNT.	CAP_STRUCT_ITEM		
COS_ID_DESC	DEFERRED_INCOME_TA X	LONG_TERM_DEBT	Grand Total
ADJ120600 - NUCLEAR FUEL UNDER CAPITAL LEASES		(328,516)	(328,516)
ADJ165600 - PREPAID INTEREST - COMMERCIAL PAPER		(1,513)	(1,513)
ADJ228101 - ACCUM PROV FOR PROP INSURANCE - STORM DEF TAX	70,362		70,362
ADJ382351 - STORM SECURITIZATION - OTH REG ASSETS - BONDS		(570,323)	(570,323)
ADJ382352 - STORM SECURITIZATION - OTH REG ASSETS -DEF TAX	(357,225)		(357,225)
TOTAL SPECIFIC ADJUSTMENTS	(286,862)	(900,352)	(1,187,214)

(P2)

Hearing Exhibit - 00006960

Rate Base

PRORATA CAP STRUCT ADJUSTMENTS
2009 PRIOR YEAR
In Thousands

2009 Prior Year Column 4 Backup

AMOUNT.		CAP_STRUCT_ITEM						
ITEM_L	COS_% DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADJ	FPSC Adjustments							
	ADJ101070 - PLT IN SERV - INTAN - ECCR	(1,966)	(141)	(882)	(4)	(1,244)	(58)	(4,116)
	ADJ101088 - PLT IN SERV - INTANGIBLE ARO	(58,572)	(4,152)	(20,066)	(106)	(36,649)	(1,706)	(121,271)
	ADJ101140 - PLT IN SERV - STEAM MARTIN PIPELINE	(179)	(13)	(61)	(0)	(112)	(5)	(371)
	ADJ101145 - PLT IN SERV - STEAM - ECRC	(119,044)	(8,439)	(40,823)	(216)	(74,468)	(3,466)	(246,476)
	ADJ101170 - PLT IN SERV - COAL CARS	(17,470)	(1,238)	(5,991)	(32)	(10,931)	(509)	(36,171)
	ADJ101280 - PLT IN SERV - NUCLEAR - ECRC	(1,154)	(82)	(396)	(2)	(722)	(34)	(2,389)
	ADJ101380 - PLT IN SERV - OTH PROD MARTIN PIPELINE	(6,420)	(455)	(2,202)	(12)	(4,017)	(187)	(13,293)
	ADJ101385 - PLT IN SERV - OTH PROD - ECRC	(13,349)	(946)	(4,578)	(24)	(8,353)	(389)	(27,639)
	ADJ101410 - PLT IN SERV - TRANSMISSION - ECRC	(856)	(61)	(294)	(2)	(536)	(25)	(1,773)
	ADJ101530 - PLT IN SERV - DISTRIBUTION - ECRC	(1,401)	(99)	(481)	(3)	(877)	(41)	(2,901)
	ADJ101562 - PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	(4,416)	(313)	(1,514)	(8)	(2,763)	(129)	(9,143)
	ADJ101571 - PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	(9,288)	(657)	(3,178)	(17)	(5,799)	(270)	(19,188)
	ADJ101730 - PLT IN SERV - GENERAL PLANT OTHER ECCR	(199)	(14)	(68)	(0)	(124)	(6)	(412)
	ADJ101740 - PLT IN SERV - GENERAL PLANT OTHER ECRC	(144)	(10)	(49)	(0)	(90)	(4)	(298)
	ADJ107185 - CWIP - ENVIRONMENTAL PROJECTS (STEAM)	(92,434)	(6,553)	(31,697)	(168)	(57,837)	(2,692)	(191,380)
	ADJ107200 - CWIP - NUCLEAR	(50,120)	(3,553)	(17,187)	(91)	(31,361)	(1,459)	(103,772)
	ADJ107210 - CWIP - NUCLEAR RECOVERY	(116,886)	(8,286)	(40,083)	(212)	(73,137)	(3,404)	(242,009)
	ADJ107285 - CWIP - ENVIRONMENTAL PROJECTS (NUCLEAR)	(713)	(51)	(245)	(1)	(446)	(21)	(1,476)
	ADJ107300 - CWIP - OTHER PRODUCTION - GT	(434,287)	(30,787)	(148,926)	(789)	(271,740)	(12,646)	(898,174)
	ADJ107385 - CWIP - ENVIRONMENTAL PROJECTS (OTHER)	(90,768)	(6,435)	(31,128)	(165)	(56,795)	(2,643)	(187,932)
	ADJ107485 - CWIP - ENVIRONMENTAL PROJECTS (TRANSMISSION)	(2,491)	(177)	(854)	(5)	(1,558)	(73)	(5,157)
	ADJ107585 - CWIP - ENVIRONMENTAL PROJECTS (DISTRIBUTION)	(5)	(0)	(2)	(0)	(3)	(0)	(11)
	ADJ107885 - CWIP - ENVIRONMENTAL PROJECTS (GENERAL PLANT)	(1,211)	(86)	(415)	(2)	(758)	(35)	(2,508)
	ADJ108001 - ACC PROV DEP - INTANGIBLE ARO	7,806	553	2,677	14	4,885	227	16,183
	ADJ108070 - ACC PROV DEPR - INTAN - ECCR	489	35	168	1	306	14	1,012
	ADJ108140 - ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	179	13	61	0	112	5	371
	ADJ108145 - ACC PROV DEPR & AMORT - STEAM - ECRC	20,876	1,466	7,090	38	12,936	602	42,810
	ADJ108170 - ACC PROV DEPR - COAL CARS	16,604	1,177	5,694	30	10,389	483	34,378
	ADJ108280 - ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(290)	(21)	(99)	(1)	(182)	(8)	(601)
	ADJ108380 - ACC PROV DEPR & AMORT - OTH PROD MARTIN PIPELINE	6,420	455	2,202	12	4,017	187	13,293
	ADJ108385 - ACC PROV DEPR & AMORT - OTH PROD - ECRC	1,573	112	539	3	984	46	3,257
	ADJ108410 - ACC PROV DEPR & AMORT - TRANSMISSION - ECRC	68	5	23	0	43	2	141
	ADJ108530 - ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	184	13	63	0	115	5	382
	ADJ108562 - ACC PROV DEPR - DISTRIBUTION A/C 362 ECCR	1,119	79	384	2	700	33	2,317
	ADJ108571 - ACC PROV DEPR - DISTRIBUTION A/C 371 ECCR	4,591	325	1,574	8	2,872	134	9,506
	ADJ108730 - ACC PROV DEPR - GENERAL PLANT OTHER ECCR	72	5	25	0	45	2	149
	ADJ108740 - ACC PROV DEPR - GENERAL PLANT OTHER ECRC	3	0	1	0	2	0	5
	ADJ108160 - ACC PROV DEPR - NUCLEAR DECOM COSTS	1,245,155	88,270	426,989	2,262	779,111	36,257	2,578,044
	ADJ108171 - ACC PROV DEPR - NUCLEAR DECOMM ARO CONTRA	(1,151,026)	(81,597)	(394,710)	(2,091)	(720,213)	(33,516)	(2,383,154)
	ADJ143124 - ACCTS RECEIV - NON FPL MEDICAL REIMB	(548)	(39)	(188)	(1)	(343)	(16)	(1,135)
	ADJ143500 - ACCTS RECEIV - INCOME TAX REFUND	(35,786)	(2,535)	(12,265)	(65)	(22,379)	(1,041)	(74,051)
	ADJ146060 - ACCTS RECEIV - ASSOCIATED CO.	(14,459)	(1,025)	(4,956)	(26)	(9,047)	(421)	(29,938)
	ADJ146360 - ACCTS RECEIV - FPL GROUP	30	2	10	0	19	1	62
	ADJ172060 - POLE ATTACHMENTS RENT RECEIVABLE	(6,632)	(470)	(2,274)	(12)	(4,150)	(193)	(13,731)

Hearing Exhibit - 00006961

FPL 141826

2009 Prior Year Column (4) Backup

AMOUNT,		CAP_STRUCT_ITEM						
ITEM_L	COS_ID_DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADJ	ADJ174100 - JOBBING ACCOUNTS	(17,073)	(1,210)	(5,955)	(31)	(10,983)	(497)	(35,349)
	ADJ182364 - UNDERRECOVERED ENVIRONMENTAL - ECRC	(753)	(54)	(262)	(1)	(477)	(22)	(1,569)
	ADJ186960 - UNDERRECOVERED CONSERVATION	(16,911)	(1,199)	(5,799)	(31)	(10,581)	(492)	(35,013)
	ADJ186960 - UNDERRECOVERED FUEL FPSC	(17,156)	(1,216)	(5,883)	(31)	(10,734)	(500)	(35,520)
	ADJ186944 - UNDERRECOVERED CAPACITY	(28,404)	(2,014)	(9,740)	(52)	(17,773)	(827)	(58,810)
	ADJ186960 - UNDERRECOVERED FUEL FERC	(624)	(44)	(214)	(1)	(390)	(18)	(1,292)
	ADJ228100 - ACCUM PROV FOR PROP INSURANCE - STORM	87,760	6,221	30,091	159	54,906	2,555	181,682
	ADJ228102 - ACCUM PROV FOR PROP INSURANCE - STORM DEF TAX OF	(33,984)	(2,409)	(11,654)	(62)	(21,264)	(990)	(70,362)
	ADJ228450 - ACC MISC OPER PROV - ACCUM DEF RETIREMENT BENEFI	970	69	333	2	607	28	2,009
	ADJ230143 - ARO NON CURRENT LIABILITY	963,982	51,248	296,277	1,569	540,805	25,158	1,788,840
	ADJ237470 - ACCR INTEREST - FERC RATE REFUND	0	0	0	0	0	0	0
	ADJ237471 - ACCR INTEREST - FPSC RATE REFUND	50	4	17	0	32	1	104
	ADJ242471 - MISC CURR & ACC LIAB - FPSC RATE REFUND	1,908	135	654	3	1,194	56	3,951
	ADJ242600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS	6,862	486	2,353	12	4,294	200	14,208
	ADJ242601 - MISC CURR & ACC LIAB - POLE ATTCH RENT	3,136	222	1,075	6	1,962	91	6,491
	ADJ253944 - OTHER REG LIAB - OVERRECOVERED CAP COSTS	18,689	1,325	6,409	34	11,694	544	38,694
	ADJ253960 - OTHER REG LIAB - OVERRECOVERRED FUEL COSTS - FER	(1,513)	(107)	(519)	(3)	(947)	(44)	(3,133)
	ADJ253990 - OTHER REG LIAB - OVERRECOVERRED FUEL COSTS - FPS	6,098	432	2,091	11	3,816	176	12,626
	ADJ254143 - OTHER REG LIABILITY - ARO CURRENT LIABILITY	337,810	23,948	115,842	614	211,373	9,837	699,423
	ADJ382144 - EXTRAORD PROPERTY LOSS - STORM DEFICIENCY	0	0	0	0	0	0	0
	ADJ242315 - OTHER REG ASSETS- NUCLEAR GU CARRYING COST	(14,595)	(1,035)	(5,006)	(27)	(9,133)	(425)	(30,219)
	ADJ853249 - OTHER REG LIAB - SJRPP ACCELERATED RECOVERY	25,170	1,784	8,631	46	15,749	733	52,114
	ADJ854640 - OTHER REG LIAB - OVERRECOVERED ENVIRONMENTAL COS	77	5	25	0	48	2	160
	ADJ854900 - OTHER REG LIAB - GAINS ON SALE OF EMISSION ALLOW	1,082	77	371	2	677	32	2,240
ADJ Total		295,433	20,943	101,310	537	184,857	8,603	611,683
Grand Total		295,433	20,943	101,310	537	184,857	8,603	611,683

(4)

FPSC Rate Base Adjustment Total

Hearing Exhibit - 00006962

SCHEDULE D - 1B

COST OF CAPITAL - ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET: 080677-EI

EXPLANATION:

1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

PRIOR YEAR ENDED 12/31/2009

HISTORICAL YEAR ENDED 12/31/2008

PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		COMMISSION SPECIFIC ADJUSTMENTS			
3					
4	LONG TERM DEBT	NUCLEAR FUEL CAPITAL LEASES	(315,560)	(328,516)	(374,896)
5	LONG TERM DEBT	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(2,287)	(1,513)	(1,110)
6	LONG TERM DEBT	STORM DEFICIENCY RECOVERY	(602,756)	(570,323)	(531,855)
7	DEFERRED INCOME TAX	STORM DEFICIENCY RECOVERY	(380,095)	(367,225)	(332,507)
8	DEFERRED INCOME TAX	ACCUM. PROV. - PROPERTY & STORM INSURANCE	77,436	70,382	73,501
9		TOTAL FOR COMMISSION SPECIFIC ADJUSTMENTS	(1,223,263)	(1,197,214)	(1,166,869)
10					
11		COMPANY SPECIFIC ADJUSTMENTS			
12					
13		TOTAL FOR COMPANY SPECIFIC ADJUSTMENTS	0	0	0
14					
15		NON UTILITY SPECIFIC ADJUSTMENTS			
16					
17	COMMON EQUITY	NONUTILITY PROPERTY	(7,392)	(9,519)	(9,519)
18	COMMON EQUITY	INVESTMENT IN ASSOCIATED COMPANIES (EKC GROUP)	(3,846)	0	0
19		TOTAL FOR NON UTILITY SPECIFIC ADJUSTMENTS	(11,238)	(9,519)	(9,519)
20					
21		TOTAL FOR SPECIFIC ADJUSTMENTS	(1,234,501)	(1,196,733)	(1,176,388)
22					
23		COMMISSION PRO RATA ADJUSTMENTS			
24					
25		NUCLEAR UPRATE	0	0	(83,110)
26		NUCLEAR UPRATE	0	0	348
27		ACCUM PROV DECOMMISSIONING COSTS	2,654,915	2,578,044	2,720,325
28		ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(2,380,712)	(2,383,154)	(2,514,697)
29		ASSET RETIREMENT OBLIGATION	15,647	16,163	16,020
30		ENVIRONMENTAL	37,300	45,994	63,954
31		FUEL TRANSPORTATION EQUIPMENT	45,899	46,041	49,387
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006963

SCHEDULE D - 1B | COST OF CAPITAL - ADJUSTMENTS | PAGE 2 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET 080677-EI

EXPLANATION:

1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

PRIOR YEAR ENDED 12/31/2009

HISTORICAL YEAR ENDED 12/31/2008

PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		LOAD CONTROL	12,759	12,983	17,631
3		CASH CAPITAL SUB ACCOUNT	(9,290)	0	0
4		CONSTRUCTION WORK IN PROGRESS	(810,810)	(1,244,955)	(1,270,647)
5		CWIP - ECRC PROJECTS	(81,917)	(368,464)	(575,631)
6		ASSET RETIREMENT OBLIGATION	(121,307)	(121,271)	(121,271)
7		ENVIRONMENTAL	(181,920)	(281,476)	(869,898)
8		FUEL TRANSPORTATION EQUIPMENT	(50,065)	(49,835)	(49,471)
9		LOAD CONTROL	(29,072)	(32,858)	(41,390)
10		ACCOUNTS RECEIVABLE - ASSOC COS	(26,744)	(31,011)	(31,033)
11		ACCTS RECEIVABLE - TAX REFUND	(76,428)	(74,051)	(74,051)
12		INTEREST & DIVIDENDS RECEIVABLE	(366)	0	0
13		JOBBING ACCOUNTS	(12,696)	(36,349)	(73,977)
14		NET UNDERRECOVERED FUEL, CAPACITY,ECCR, ECRC	(393,603)	(83,867)	(15,271)
15		NUCLEAR COST RECOVERY	(7,177)	(30,219)	0
16		POLE ATTACHMENTS RENTS RECEIVABLE	(12,097)	(13,731)	(13,830)
17		RATE CASE EXPENSE		0	0
18		STORM DEFICIENCY RECOVERY	0		
19		TEMPORARY CASH INVESTMENTS	(305,954)	0	(835)
20		NOTES PAYABLE ASSOCIATED COS	33	0	0
21		ACCUM DEFERRED RETIREMENT BENEFITS	2,544	2,009	1,466
22		ACCUM. PROV. - PROPERTY & STORM INSURANCE	124,895	111,320	116,183
23		ACCUM. PROV. - RATE REFUNDS	8,984	4,056	
24		ASSET RETIREMENT OBLIGATION	2,466,372	2,498,269	2,619,948
25		GAIN ON SALE OF EMISSION ALLOWANCE	2,517	2,240	2,072
26		GREEN POWER DEFERRED CREDIT	249	0	0
27		MARGIN CALL CASH COLLATERAL	80,270	0	0
28		JOBBING ACCOUNTS	13,021	14,208	14,208
29		POLE ATTACHMENT RENTS PAYABLE	6,352	6,491	6,621
30		SJRPP ACCELERATED RECOVERY	48,867	52,114	55,651
31		NUCLEAR COST RECOVERY	6,525	0	0
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006964

SCHEDULE D - 1B

COST OF CAPITAL - ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET: 080677-EI

EXPLANATION:

1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

PRIOR YEAR ENDED 12/31/2009

HISTORICAL YEAR ENDED 12/31/2008

PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		TOTAL FOR COMMISSION PRO RATA ADJUSTMENTS	942,990	611,683	148,681
3					
4		COMPANY PRO RATA ADJUSTMENTS			
5					
6		EOL NUCLEAR FUEL INVENTORY	0	0	(3,084)
7		RATE CASE EXPENSE	0	0	2,948
8		NET CLAUSE OVERRECOVERY	0	0	101,971
9		FLORIDA GLADES POWER PROJECT	0	0	(3,906)
10		GAS PIPELINE	0	0	(64,507)
11		FPL OWNED NUCLEAR FUEL	0	0	376,709
12		DEPRECIATION STUDY	0	0	(42,793)
13		DISMANTLEMENT STUDY	0	0	(2,890)
14		TOTAL FOR COMPANY PRO RATA ADJUSTMENTS	0	0	368,747
15					
16		NON UTILITY PRO RATA ADJUSTMENTS			
17					
18		OTHER INVESTMENTS	(3,248)	135	472
19		OTHER SPECIAL FUNDS - GENERAL	(6,064)	(5,616)	(5,145)
20		OTHER SPECIAL FUNDS - STORM & PROPERTY INSURANCE	(132,322)	(138,320)	(143,236)
21		OTHER SPECIAL FUNDS - NUCLEAR DECOMMISSIONING COST	(2,260,815)	(2,268,918)	(2,394,481)
22		OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	(17,103)	(28,064)	(28,064)
23		TOTAL FOR NON UTILITY PRO RATA ADJUSTMENTS	(2,419,553)	(2,440,763)	(2,570,433)
24					
25		TOTAL FOR PRO RATA ADJUSTMENTS	(1,478,563)	(1,829,101)	(2,056,005)
26					
27		TOTAL COST OF CAPITAL ADJUSTMENTS	(2,711,064)	(3,025,834)	(3,231,394)
28					
29					
30					
31					
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006965

FPL 141831

SCHEDULE D - 1A

COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:

_____ PROJECTED TEST YEAR ENDED 12/31/2010

__X__ PRIOR YEAR ENDED 12/31/2009

_____ HISTORICAL YEAR ENDED 12/31/2008

_____ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

($000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LINE NO. CLASS OF CAPITAL	COMPANY TOTAL PER BOOKS	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	SYSTEM ADJUSTED	JURISDICTIONAL FACTOR	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1 LONG TERM DEBT	6,237,004	(900,352)	(634,210)	4,702,443	0.992859	4,668,864	30.21%	5.10%	1.54%
2 PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3 CUSTOMER DEPOSITS	589,200		(56,432)	532,767	1.000000	532,767	3.45%	5.98%	0.21%
4 COMMON EQUITY	8,322,328	(9,519)	(797,486)	7,515,323	0.992859	7,461,658	48.29%	12.50%	6.04%
5 SHORT TERM DEBT	242,016		(23,180)	218,836	0.992859	217,274	1.41%	2.27%	0.03%
6 DEFERRED INCOME TAX	3,180,367	(286,862)	(316,347)	2,577,158	0.992859	2,558,755	16.56%	0.00%	0.00%
7 INVESTMENT TAX CREDITS	15,097		(1,446)	13,651	0.992859	13,554	0.09%	9.65%	0.01%
8 TOTAL	18,586,012	(1,196,733)	(1,829,101)	15,560,178		15,452,872	100.00%		7.82%
9									
10									
11									
12									
13 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
14									

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006966

SCHEDULE D - 1A | COST OF CAPITAL - 13-MONTH AVERAGE | PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:
X PROJECTED TEST YEAR ENDED 12/31/2010
___ PRIOR YEAR ENDED 12/31/2009
___ HISTORICAL YEAR ENDED 12/31/2008
___ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

DOCKET NO .080677-EI

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

($000)

LINE NO.	(1) CLASS OF CAPITAL	(2) COMPANY TOTAL PER BOOKS	(3) SPECIFIC ADJUSTMENTS	(4) PRO RATA ADJUSTMENTS	(5) SYSTEM ADJUSTED	(6) JURISDICTIONAL FACTOR	(7) JURISDICTIONAL ADJUSTED	(8) RATIO	(9) COST RATE	(10) WEIGHTED COST RATE
1	LONG TERM DEBT	7,072,377	(907,963)	(724,850)	5,439,564	0.988643	5,377,787	31.52%	5.65%	1.78%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	626,383		(61,731)	564,652	1.000000	564,652	3.31%	5.98%	0.20%
4	COMMON EQUITY	9,186,265	(9,519)	(905,810)	8,272,935	0.988643	8,178,980	47.93%	12.50%	5.99%
5	SHORT TERM DEBT	181,615		(17,898)	163,716	0.988643	161,867	0.95%	2.96%	0.03%
6	DEFERRED INCOME TAX	3,351,931	(259,606)	(338,314)	2,754,611	0.988643	2,723,327	15.96%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	63,939		(6,301)	57,638	0.988643	56,963	0.33%	9.74%	0.03%
8	TOTAL	20,484,509	(1,176,389)	(2,055,005)	17,253,115		17,063,587	100.00%		8.00%
9										
10										
11										
12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
13										

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006967

Total Company Capital Structure

2010 Test Year

D-1A
Backup Comm # 2

Summary COS ID Balance Sheet Report
Scenario: Multiple

Company Per Book	2008 SCENARIO: RC09_FINAL DEC HIST YEAR ANNUAL	2009 SCENARIO: RC09_FINAL DEC PRIOR YEAR ANNUAL	2010 SCENARIO: RC09_FINAL DEC TEST YEAR ANNUAL	2011 SCENARIO: RC09_FINAL DEC SUBSEQUENT YEAR ANNUAL
PLANT IN SERVICE	25,926,025	27,226,561	29,563,305	32,340,479
FUTURE USE PLANT	132,603	108,074	74,881	71,812
CONSTRUCTION WORK IN PROGRESS	1,335,736	2,189,671	2,564,462	2,460,517
ACCUM PROVISION FOR DEPRECIATION	-11,930,886	-12,382,477	-13,036,945	-13,733,194
NUCLEAR FUEL	315,560	328,516	374,898	408,960
NET UTILITY PLANT	15,779,039	17,470,344	19,540,601	21,548,574
NON UTILITY PROPERTY	7,392	9,519	9,519	9,519
OTHER PROPERTY AND INVESTMENT	7,094	-135	-472	-497
OTHER SPECIAL FUNDS	2,416,305	2,440,918	2,570,906	2,708,263
TOTAL OTHER PROPERTY AND INVEST	2,430,792	2,450,303	2,579,953	2,717,285
CURRENT ASSETS	2,328,249	1,843,105	1,902,434	1,982,966
CURRENT ASSETS	2,328,249	1,843,105	1,902,434	1,982,966
UNAMORTIZED DEBT EXPENSE * Long Term Debt	35,307	36,124	(2) 41,546	45,927
OTHER REGULATORY ASSETS	1,694,253	1,618,317	1,446,125	1,336,127
OTHER DEFERRED DEBITS	1,094,433	1,179,988	1,259,598	1,212,580
LOSS ON REACQUIRED DEBT * Long Term Debt	34,024	30,854	(2) 27,683	24,512
ACCUM DEFERRED INCOME TAX - DB * Deferred Taxes	844,295	857,113	(6) 876,938	897,907
TOTAL DEFERRED DEBITS	3,702,312	3,722,395	3,651,889	3,517,054
TOTAL ASSETS	24,240,392	25,486,148	27,674,877	29,765,878
COMMON EQUITY *	-7,628,141	-8,322,328	(1) -9,188,265	-10,171,854
PREFERRED STOCK *	0	0	0	0
LONG TERM DEBT * Long Term Debt	-5,633,781	-5,972,029	(2) -6,763,492	-7,682,955
LONG TERM LEASES * Long Term Debt	-315,560	-328,516	(2) -374,898	-408,960
NON CURRENT LIABILITIES	-2,346,487	-2,431,325	-2,548,327	-2,663,162
NOTES PAYABLE Short Term Debt	-353,370	-242,016	(3) -181,615	-83,370
CUSTOMER DEPOSITS *	-550,566	-589,200	(4) -626,383	-656,855
CURRENT LIABILITIES	-1,963,398	-2,419,914	-2,484,480	-2,455,658
OTHER DEFERRED CREDITS	-299,765	-278,371	-248,691	-237,466

RIS Production Database

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Hearing Exhibit - 00006968

Total Company Capital Structure — 2010 Test Year — D-2A Backup Column 2

Summary COS ID Balance Sheet Report
Scenario: Multiple

Company Per Book	SCENARIO: RC09_FINAL DEC HIST YEAR ANNUAL	SCENARIO: RC09_FINAL DEC PRIOR YEAR ANNUAL	SCENARIO: RC09_FINAL DEC TEST YEAR ANNUAL	SCENARIO: RC09_FINAL DEC SUBSEQUENT YEAR ANNUAL
OTHER REGULATORY LIABILITIES	-1,140,087	-841,356	-958,632	-892,272
INVESTMENT TAX CREDITS *	-23,075	-15,097	(5) -63,939	-191,748
DEFERRED GAINS ON PROPERTY	-6,004	-5,078	-4,072	-3,071
GAIN ON REACQUIRED DEBT * Long Term Debt	-3,659	-3,437	(3) -3,215	-2,993
ACCUM DEFERRED INCOME TAX * Deferred Taxes	-3,976,497	-4,037,480	(6) -4,228,869	-4,315,515
TOTAL DEFERRED CREDITS	-5,449,087	-5,180,821	-5,507,418	-5,643,064
TOTAL LIABILITIES	-24,240,392	-25,486,148	-27,674,878	-29,765,878

	2008	2009	2010	2011
Common Equity	7,628,141	8,322,328	(1) 9,188,265 ✓	10,171,854
Long Term Debt	5,883,670	6,237,004	= (2) 7,072,377 ✓	8,024,469
Preferred Stock	0	0	0 ✓	0
Short Term Debt	353,870	242,016	(3) 181,615 ✓	85,370
Customer Deposits	550,566	589,200	(4) 626,383 ✓	656,855
Investment Tax Credits	23,075	15,097	(5) 63,939 ✓	191,748
Deferred Income Tax	3,132,202	3,180,367	= (6) 3,351,931 ✓	3,417,608
Total	17,571,024	18,586,012	20,484,509 ✓	22,545,903

RIS Production Database

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Total Company Capital Structure 2010 Test Year

D-1A
Backup Column 2

FORECAST CAPITAL STRUCTURE BALANCES
In Thousands

Test Year

AMOUNT.		YEAR			
CATEGORY	COS_ID_DESC	2008	2009	2010	2011
COMMON_EQUITY					
Accounts 207	BAL401000 - COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)
207	BAL407000 - PREMIUM ON CAPITAL STOCK	0	0	0	0
210	BAL410000 - GAIN ON RESALE/CANCEL OF REACQUIRED CAPITAL STOC	0	0	0	0
211	BAL411000 - MISCELLANEOUS PAID-IN CAPITAL	(4,345,077)	(4,397,000)	(4,650,846)	(5,033,154)
214	BAL414000 - CAPITAL STOCK EXPENSE -PREFERRED	0	3,741	3,741	3,741
214	BAL414200 - CAPITAL STOCK EXPENSE - COMMON	3,741	0	0	0
216	BAL416000 - UNAPPROPRIATED RETAINED EARNINGS	(1,913,737)	(2,556,001)	(3,168,091)	(3,769,373)
COMMON_EQUITY Total		(7,828,141)	(8,322,328)	(9,188,265) ✓	(10,171,854)
Accounts					
CUSTOMER_DEPOSITS					
235	BAL235100 - CUSTOMER DEPOSITS - ACTIVE	(550,566)	(589,200)	(626,383)	(656,855)
235	BAL235200 - CUSTOMER DEPOSITS - INACTIVE	0	0	0	0
CUSTOMER_DEPOSITS Total		(550,566)	(589,200)	(626,383) ✓	(656,855)
Accounts					
DEFERRED_INCOME_TAX					
190	BAL390000 - ACCUMULATED DEFERRED INCOME TAXES	844,295	857,113	876,938	897,907
281	BAL881000 - ACCUM DEFERRED INCOME TAXES - ACCEL AMORT PROPER	0	0	0	0
282	BAL882000 - ACCUM DEFERRED INCOME TAXES - OTHER PROPERTY	(2,906,962)	(2,902,920)	(3,094,308)	(3,180,954)
283	BAL883000 - ACCUM DEFERRED INCOME TAXES - OTHER	(1,069,534)	(1,134,561)	(1,134,561)	(1,134,561)
DEFERRED_INCOME_TAX Total		(3,132,202)	(3,180,367)	(3,351,931) ✓	(3,417,608)
Accounts					
INVESTMENT_TAX_CREDITS					
255	BAL855000 - ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(23,075)	(15,097)	(63,939)	(191,748)
INVESTMENT_TAX_CREDITS Total		(23,075)	(15,097)	(63,939) ✓	(191,748)
Accounts					
LONG_TERM_DEBT					
181	BAL381000 - UNAMORTIZED DEBT EXPENSE	28,900	31,098	38,055	43,643
181	BAL381151 - UNAMORTIZED DEBT EXPENSE - STORM SECURITIZATION	6,407	5,027	3,491	2,284
189	BAL389000 - UNAMORTIZED LOSS ON REACQUIRED DEBT	34,024	30,854	27,683	24,512
221	BAL521000 - BONDS	(5,044,424)	(5,419,424)	(6,250,193)	(7,210,514)

Hearing Exhibit - 00006970

FPL 141835

Total Company Capital Structure — 2010 Test Year

D-1A
Backup Column 2

AMOUNT.					
CATEGORY	Accounts COS_ID_DESC	YEAR 2008	2009	2010	2011
22 LONG_TERM_I	BAL521151 - BONDS - STORM SECURITIZATION	(625,138)	(586,990)	(546,107)	(503,677)
223	BAL523000 - ADVANCES FROM ASSOCIATED COMPANIES	0	0	0	0
224	BAL524000 - OTHER LONG-TERM DEBT	0	0	0	0
225	BAL525000 - UNAMORTIZED PREMIUM ON LONG-TERM DEBT	0	0	0	0
226	BAL526000 - UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	35,688	34,315	32,762	31,212
226	BAL526151 - UNAMORTIZED DISC LONG-TERM DEBT - STORM SECURITI	92	70	46	24
227	BAL527000 - OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT (N	(315,560)	(328,516)	(374,898)	(408,960)
227	BAL527100 - OBLIG UNDER CAP LEASES - NON CURRENT (OTHER THAN	0	0	0	0
243	BAL743000 - CURRENT OBLIGATIONS UNDER CAPITAL LEASES	0	0	0	0
257	BAL857000 - UNAMORTIZED GAIN ON REACQUIRED DEBT	(3,659)	(3,437)	(3,215)	(2,993)
LONG_TERM_DEBT Total		(5,883,670)	(6,237,004)	(7,072,377) ✓	(8,024,469)
Accounts PREFERRED_STOCK					
204	BAL404000 - PREFERRED STOCK ISSUED	0	0	0	0
PREFERRED_STOCK Total		0	0	0	0
SHORT_TERM_DEBT					
231	BAL731000 - NOTES PAYABLE	(353,370)	(242,016)	(181,615)	(83,370)
SHORT_TERM_DEBT Total		(353,370)	(242,016)	(181,615) ✓	(83,370)
Grand Total		(17,571,024)	(18,586,012)	(20,484,509) ✓	(22,545,903)

Hearing Exhibit - 00006971

Capital Structure Adjustments 2010 Test Year D1-A Column 3 & 4 Backup

Detailed Juris Capital Structure Reconciliation Report
Scenario: RC09_Final --- Dec Test Year --- Annual

NON UTILITY COS IDs Adjustments		LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	CUSTOMER DEPOSITS	COMMON EQUITY	TAX CREDITS ZERO COST	TAX CREDITS WEIGHTED COST	DEFERRED INCOME TAXES	TOTAL
BAL121000	NONUTILITY PROPERTY	0	0	0	0	9,519	0	0	0	9,519
BAL121100	NON UTILITY PROPERTY ENERSYS	0	0	0	0	0	0	0	0	0
BAL122000	ACCUM PROV FOR NONUTILITY DEPR & AMOR	0	0	0	0	0	0	0	0	0
BAL122100	ACCUM PROV FOR NONUTILITY DEPR & AMOR	0	0	0	0	0	0	0	0	0
BAL123000	INVESTMENT IN ASSOCIATED COMPANIES (EX	0	0	0	0	0	0	0	0	0
BAL123170	INVEST IN ASSOC CO ENERSYS	0	0	0	0	0	0	0	0	0
BAL124000	OTHER INVESTMENTS	-163	-4	0	-14	-212	0	-1	-77	-472
BAL125000	SINKING FUNDS PFD STOCK	0	0	0	0	0	0	0	0	0
BAL128100	OTHER SPECIAL FUNDS - GENERAL	1,776	46	0	157	2,308	0	16	842	5,145
BAL128151	OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	9,689	249	0	858	12,588	0	88	4,592	28,064
BAL128300	OTHER SPECIAL FUNDS - STORM & PROPERTY	49,453	1,270	0	4,380	64,246	0	447	23,438	143,235
BAL128320	OTHER SPECIAL FUNDS - NUCLEAR DECOMMIS	836,699	21,229	0	73,219	1,074,028	0	7,474	391,812	2,394,461
BAL128400	OTHER SPECIAL FUNDS - VEHICLE LIAB CLAIM	0	0	0	0	0	0	0	0	0
(1)	TOTAL Non Utility	887,455	22,789	0	78,609	1,162,480	0	8,023	420,606	2,579,953
(2)	Specific Adjustments - Non Utility					(9,519)				(9,519)
(3)	Prorata Non Utility Adjustments (1-2)	(887,455)	(22,789)	0	(78,609)	(1,152,961)	(0)	(8,023)	(420,606)	(2,570,434)
	Rate Base Adjustments									
(4)	Commission Prorata Adj	~~48,876~~	1,411		4866	71,253	0	497	23,738	146,681
(5)	Company Prorata Adj	115,628	3,480	0	12,003	175,857	0	1,225	58,554	~~366,747~~
(6)	Total Company and Commission Prorata Rate Base Adj	162,504	4,891	0	16,869	247,150	0	1,722	82,293	515,428
(7)	Total Prorata Adjustments (3) + (6)									(2,054,006)
(8)	Total Specific - Non Utility + Rate Base									(1,176,389)
(9)	Total Capital Structure Adjustments									(3,231,395)

RIS Production Database

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specific Adjustments

2010 Test Year
MFR D1A BACKUP

D-1A Column 3 Backup

SPECIFIC CAP STRUCT ADJUSTMENTS
PER BOOK RATE BASE ADJUSTMENTS
In Thousands

AMOUNT Specific Rate Base Adjustments COS_ID_DESC	CAP_STRUCT_ITEM DEFERRED_INCOME_TAX	LONG_TERM_DEBT	Grand Total
ADJ120600 - NUCLEAR FUEL UNDER CAPITAL LEASES		(374,898)	(374,898)
ADJ165600 - PREPAID INTEREST - COMMERCIAL PAPER		(1,110)	(1,110)
ADJ228101 - ACCUM PROV FOR PROP INSURANCE - STORM DEF TAX	73,501		73,501
ADJ382351 - STORM SECURITIZATION - OTH REG ASSETS - BONDS		(531,855)	(531,855)
ADJ382352 - STORM SECURITIZATION - OTH REG ASSETS -DEF TAX	(332,507)		(332,507)
Grand Total	(259,006)	(907,863)	(1,166,869)

	COMMON EQUITY	TOTAL
NON UTILITY / OTHER INVESTMENTS SPECIFIC ADJUSTMENTS	(9,519)	(9,519)
TOTAL SPECIFIC ADJUSTMENTS		(1,176,389)

Hearing Exhibit - 00006973

FPL 141838

2010 Test Year
MFR D1A BACKUP

Rate Base Pro Rata

Column 4 Backup

SPECIFIC CAP STRUCT ADJUSTMENTS
COMPANY PER BOOK
In Thousands

AMOUNT.		CAP_STRUCT_ITEM						
IS_BS	COS_ID_DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADC								
	ADC010050 - RATE CASE EXPENSE	1,413	96	471	10	929	28	2,948
	ADC013010 - EOL NUCLEAR FUEL INVENTORY	(1,446)	(99)	(481)	(10)	(951)	(29)	(3,015)
	ADC013020 - EOL NUCLEAR MS INVENTORY	(33)	(2)	(11)	(0)	(22)	(1)	(69)
	ADC020051 - UNDERRECOVERED - FUEL	(616)	(42)	(205)	(4)	(405)	(12)	(1,285)
	ADC020052 - UNDERRECOVERED CAPACITY	(19,037)	(1,299)	(6,339)	(133)	(12,517)	(377)	(39,702)
	ADC020061 - OVERRECOVERED - FUEL	45,911	3,134	15,287	320	30,187	909	95,746
	ADC020062 - OVERRECOVERED - CAPACITY	22,638	1,545	7,536	158	14,885	448	47,211
	ADC040010 - NUCLEAR FUEL IN PROCESS	56,720	3,871	18,886	395	37,294	1,122	118,288
	ADC040030 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	290,169	19,806	96,623	2,022	190,803	5,743	605,166
	ADC040040 - SPENT NUCLEAR FUEL	1,827	125	608	13	1,201	36	3,811
	ADC040050 - ACCUM PROV AMORT NUCL FUEL ASSEMBLIES	(167,144)	(11,408)	(55,653)	(1,164)	(109,899)	(3,308)	(348,577)
	ADC050010 - ACCUM PROV DEPR - INTANG - DEPR STUDY	645	44	215	4	424	13	1,344
	ADC050020 - ACCUM PROV DEPR - STEAM - DEPR STUDY	(8,102)	(553)	(2,698)	(56)	(5,327)	(160)	(16,896)
	ADC050030 - ACCUM PROV DEPR - NUCLEAR - DEPR STUDY	(18,980)	(1,295)	(6,320)	(132)	(12,480)	(376)	(39,583)
	ADC050040 - ACCUM PROV DEPR - OTHER - DEPR STUDY	910	62	303	6	598	18	1,897
	ADC050050 - ACCUM PROV DEPR - TRANS - DEPR STUDY	(832)	(57)	(277)	(6)	(547)	(16)	(1,736)
	ADC050060 - ACCUM PROV DEPR - DISTRIB - DEPR STUDY	(22)	(1)	(7)	(0)	(14)	(0)	(45)
	ADC050070 - ACCUM PROV DEPR - GENERAL PLT - DEPR STUDY	5,862	400	1,952	41	3,854	116	12,225
	ADC060010 - ACCUM PROV DEPR - STEAM - DISMANTL STUDY	(743)	(51)	(247)	(5)	(489)	(15)	(1,550)
	ADC060020 - ACCUM PROV DEPR - OTHER - DISMANTL STUDY	(643)	(44)	(214)	(4)	(423)	(13)	(1,340)
	ADC070010 - PRELIMINARY STUDY COST BALANCE	(95)	(6)	(32)	(1)	(62)	(2)	(197)
	ADC070020 - FGPP COST RECOVERY BALANCE	(1,635)	(112)	(544)	(11)	(1,075)	(32)	(3,409)
	ADC090010 - GAS PIPELINE	(30,931)	(2,111)	(10,299)	(215)	(20,338)	(612)	(64,507)
ADC Total		175,857	12,003	58,554	1,225	115,628	3,480	366,747
ADJ								
	ADJ101070 - PLT IN SERV - INTAN - ECCR	(2,740)	(187)	(912)	(19)	(1,802)	(54)	(5,714)
	ADJ101090 - PLT IN SERV - INTANGIBLE ARO	(58,150)	(3,969)	(19,362)	(405)	(38,234)	(1,151)	(121,271)
	ADJ101140 - PLT IN SERV - STEAM MARTIN PIPELINE	(178)	(12)	(59)	(1)	(117)	(4)	(371)
	ADJ101145 - PLT IN SERV - STEAM - ECRC	(189,715)	(12,949)	(63,168)	(1,322)	(124,740)	(3,754)	(395,648)
	ADJ101170 - PLT IN SERV - COAL CARS	(17,170)	(1,172)	(5,717)	(120)	(11,289)	(340)	(35,807)
	ADJ101280 - PLT IN SERV - NUCLEAR - ECRC	(2,075)	(142)	(691)	(14)	(1,365)	(41)	(4,328)
	ADJ101380 - PLT IN SERV - OTH PROD MARTIN PIPELINE	(6,374)	(435)	(2,122)	(44)	(4,191)	(126)	(13,293)
	ADJ101385 - PLT IN SERV - OTH PROD - ECRC	(120,047)	(8,194)	(39,971)	(838)	(78,932)	(2,376)	(250,356)
	ADJ101410 - PLT IN SERV - TRANSMISSION - ECRC	(5,621)	(384)	(1,872)	(39)	(3,696)	(111)	(11,723)
	ADJ101630 - PLT IN SERV - DISTRIBUTION - ECRC	(1,439)	(98)	(479)	(10)	(946)	(28)	(3,000)
	ADJ101662 - PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	(8,586)	(586)	(2,859)	(60)	(5,645)	(170)	(17,906)
	ADJ101671 - PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	(8,324)	(568)	(2,771)	(58)	(5,473)	(165)	(17,359)
	ADJ101730 - PLT IN SERV - GENERAL PLANT OTHER ECCR	(197)	(13)	(66)	(1)	(130)	(4)	(411)

Hearing Exhibit - 00006974

FPL 141839

2010 Test Year

MFR D1A BACKUP

Column 4 Backup

AMOUNT.		CAP_STRUCT_ITEM						
IS_BS	COS_ID_DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADJ	ADJ101740 - PLT IN SERV - GENERAL PLANT OTHER ECRC	(2,322)	(158)	(773)	(16)	(1,527)	(46)	(4,843)
	ADJ101901 - NUCLEAR UPRATE - PLANT IN SERVICE	(39,852)	(2,720)	(13,269)	(276)	(26,203)	(788)	(83,110)
	ADJ107188 - CWIP - ENVIRONMENTAL PROJECTS (STEAM)	(107,042)	(7,306)	(35,641)	(746)	(70,381)	(2,118)	(223,234)
	ADJ107200 - CWIP - NUCLEAR	(59,690)	(4,074)	(19,875)	(416)	(39,247)	(1,181)	(124,483)
	ADJ107210 - CWIP - NUCLEAR RECOVERY	(228,373)	(15,587)	(76,041)	(1,591)	(150,158)	(4,519)	(476,270)
	ADJ107288 - CWIP - ENVIRONMENTAL PROJECTS (NUCLEAR)	(918)	(63)	(306)	(6)	(603)	(18)	(1,914)
	ADJ107300 - CWIP - OTHER PRODUCTION - GT	(321,217)	(21,924)	(106,955)	(2,238)	(211,204)	(6,357)	(669,894)
	ADJ107388 - CWIP - ENVIRONMENTAL PROJECTS (OTHER)	(163,020)	(11,127)	(54,280)	(1,135)	(107,188)	(3,226)	(339,977)
	ADJ107488 - CWIP - ENVIRONMENTAL PROJECTS (TRANSMISSIC	(3,915)	(267)	(1,304)	(27)	(2,574)	(77)	(8,165)
	ADJ107588 - CWIP - ENVIRONMENTAL PROJECTS (DISTRIBUTIOI	(6)	(0)	(2)	(0)	(4)	(0)	(12)
	ADJ107888 - CWIP - ENVIRONMENTAL PROJECTS (GENERAL PL	(1,117)	(76)	(372)	(8)	(734)	(22)	(2,330)
	ADJ108001 - ACC PROV DEP - INTANGIBLE ARO	7,682	524	2,558	54	5,051	152	16,020
	ADJ108070 - ACC PROV DEPR - INTAN - ECCR	809	55	270	6	532	16	1,688
	ADJ108140 - ACC PROV DEPR & AMORT - STEAM MARTIN PIPELI	178	12	59	1	117	4	371
	ADJ108145 - ACC PROV DEPR & AMORT - STEAM - ECRC	26,742	1,825	8,904	186	17,583	529	55,769
	ADJ108170 - ACC PROV DEPR - COAL CARS	17,120	1,168	5,700	119	11,256	339	35,703
	ADJ108280 - ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(274)	(19)	(91)	(2)	(180)	(5)	(572)
	ADJ108380 - ACC PROV DEPR & AMORT - OTH PROD MARTIN PI	6,374	435	2,122	44	4,191	126	13,293
	ADJ108385 - ACC PROV DEPR & AMORT - OTH PROD - ECRC	3,452	236	1,149	24	2,270	68	7,199
	ADJ108410 - ACC PROV DEPR & AMORT - TRANSMISSION - ECR	140	10	47	1	92	3	292
	ADJ108530 - ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	232	16	77	2	153	5	485
	ADJ108562 - ACC PROV DEPR - DISTRIBUTION A/C 362 ECCR	2,106	144	701	15	1,385	42	4,393
	ADJ108571 - ACC PROV DEPR - DISTRIBUTION A/C 371 ECCR	5,428	370	1,807	38	3,569	107	11,320
	ADJ108730 - ACC PROV DEPR - GENERAL PLANT OTHER ECCR	111	8	37	1	73	2	231
	ADJ108740 - ACC PROV DEPR - GENERAL PLANT OTHER ECRC	375	26	125	3	246	7	781
	ADJ108901 - NUCLEAR UPRATE - ACCUM DEPRECIATION	167	11	56	1	110	3	348
	ADJ109150 - ACC PROV DEPR - NUCLEAR DECOM COSTS	1,304,406	89,030	434,324	9,088	857,664	25,813	2,720,325
	ADJ109171 - ACC PROV DEPR - NUCLEAR DECOMM ARO CONTR	(1,205,807)	(82,300)	(401,493)	(8,401)	(792,634)	(23,862)	(2,514,697)
	ADJ136000 - TEMPORARY CASH INVESTMENTS	(400)	(27)	(133)	(3)	(263)	(8)	(835)
	ADJ143124 - ACCTS RECEIV - NON FPL MEDICAL REIMB	(555)	(38)	(185)	(4)	(365)	(11)	(1,158)
	ADJ143800 - ACCTS RECEIV - INCOME TAX REFUND	(35,508)	(2,424)	(11,823)	(247)	(23,347)	(703)	(74,051)
	ADJ146000 - ACCTS RECEIV - ASSOCIATED CO.	(14,355)	(980)	(4,780)	(100)	(9,439)	(284)	(29,938)
	ADJ146300 - ACCTS RECEIV - FPL GROUP	30	2	10	0	20	1	62
	ADJ172000 - POLE ATTACHMENTS RENT RECEIVABLE	(6,632)	(453)	(2,208)	(46)	(4,360)	(131)	(13,830)
	ADJ174100 - JOBBING ACCOUNTS	(35,472)	(2,421)	(11,811)	(247)	(23,324)	(702)	(73,977)
	ADJ182364 - UNDERRECOVERED ENVIRONMENTAL - ECRC	(1,430)	(98)	(476)	(10)	(940)	(28)	(2,983)
	ADJ186800 - UNDERRECOVERED CONSERVATION	(6,807)	(465)	(2,266)	(47)	(4,476)	(135)	(14,195)
	ADJ186980 - UNDERRECOVERED FUEL FERC	1,467	100	489	10	965	29	3,060
	ADJ228100 - ACCUM PROV FOR PROP INSURANCE - STORM	90,954	6,208	30,285	634	59,804	1,800	189,684
	ADJ228102 - ACCUM PROV FOR PROP INSURANCE - STORM DEF	(35,244)	(2,406)	(11,735)	(246)	(23,173)	(697)	(73,501)
	ADJ228450 - ACC MISC OPER PROV - ACCUM DEF RETIREMENT	703	48	234	5	462	14	1,465
	ADJ230143 - ARO NON CURRENT LIABILITY	904,878	61,761	301,294	6,304	594,969	17,907	1,887,114
	ADJ237470 - ACCR INTEREST - FERC RATE REFUND	0	0	0	0	0	0	0
	ADJ242600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS	6,813	465	2,266	47	4,480	135	14,208

Hearing Exhibit - 00006975

FPL 141840

2010 Test Year

MFR D1A BACKUP

Column 4 Backup

AMOUNT.		CAP_STRUCT_ITEM						
IS_BS	COS_ID_DESC	COMMON_EQUITY	CUSTOMER_DEPOSITS	DEFERRED_INCOME_TAX	INVESTMENT_TAX_CREDITS	LONG_TERM_DEBT	SHORT_TERM_DEBT	Grand Total
ADJ	ADJ242801 - MISC CURR & ACC LIAB - POLE ATTCH RENT	3,175	217	1,057	22	2,087	63	6,821
	ADJ253970 - OTHER REG LIAB - OVERRECOVERRED CONSERVA	2	0	1	0	1	0	4
	ADJ253980 - OTHER REG LIAB - OVERRECOVERRED FUEL COST	(1,019)	(70)	(339)	(7)	(670)	(20)	(2,126)
	ADJ254143 - OTHER REG LIABILITY - ARO CURRENT LIABILITY	351,397	23,964	117,003	2,448	231,048	6,954	732,836
	ADJ382144 - EXTRAORD PROPERTY LOSS - STORM DEFICIENCY	0	0	0	0	0	0	0
	ADJ853249 - OTHER REG LIAB - SJRPP ACCELERATED RECOVE	26,585	1,821	8,885	186	17,546	528	55,551
	ADJ854640 - OTHER REG LIAB - OVERRECOVERED ENVIRONME	464	32	155	3	305	9	968
	ADJ854908 - OTHER REG LIAB - GAINS ON SALE OF EMISSION A	994	68	331	7	653	20	2,072
ADJ Total		71,293	4,886	23,738	497	46,876	1,411	148,681
Grand Total		247,150	16,869	82,293	1,722	162,504	4,891	515,428

Hearing Exhibit - 00006976

SCHEDULE D - 1B | COST OF CAPITAL - ADJUSTMENTS | PAGE 1 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET: 080677-EI

EXPLANATION:
1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:
X PROJECTED TEST YEAR ENDED 12/31/2010
PRIOR YEAR ENDED 12/31/2009
HISTORICAL YEAR ENDED 12/31/2008
PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

($000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) X TEST YEAR 2010
1					
2		COMMISSION SPECIFIC ADJUSTMENTS			
3					
4	LONG TERM DEBT	NUCLEAR FUEL CAPITAL LEASES	(315,560)	(328,516)	(374,806)
5	LONG TERM DEBT	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(2,267)	(1,513)	(1,110)
6	LONG TERM DEBT	STORM DEFICIENCY RECOVERY	(802,758)	(570,323)	(531,855)
7	DEFERRED INCOME TAX	STORM DEFICIENCY RECOVERY	(360,095)	(357,225)	(332,507)
8	DEFERRED INCOME TAX	ACCUM. PROV. - PROPERTY & STORM INSURANCE	77,436	70,362	73,501
9		TOTAL FOR COMMISSION SPECIFIC ADJUSTMENTS	(1,223,283)	(1,187,214)	(1,166,899)
10					
11		COMPANY SPECIFIC ADJUSTMENTS			
12					
13		TOTAL FOR COMPANY SPECIFIC ADJUSTMENTS	0	0	0
14					
15		NON UTILITY SPECIFIC ADJUSTMENTS			
16					
17	COMMON EQUITY	NONUTILITY PROPERTY	(7,392)	(9,519)	(9,519)
18	COMMON EQUITY	INVESTMENT IN ASSOCIATED COMPANIES (EXC GROUP)	(3,846)	0	0
19		TOTAL FOR NON UTILITY SPECIFIC ADJUSTMENTS	(11,239)	(9,519)	(9,519)
20					
21		TOTAL FOR SPECIFIC ADJUSTMENTS	(1,234,501)	(1,196,733)	(1,176,399)
22					
23		COMMISSION PRO RATA ADJUSTMENTS			
24					
25		NUCLEAR UPRATE	0	0	(83,110)
26		NUCLEAR UPRATE	0	0	348
27		ACCUM PROV DECOMMISSIONING COSTS	2,554,915	2,578,044	2,720,325
28		ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(2,360,712)	(2,383,154)	(2,514,697)
29		ASSET RETIREMENT OBLIGATION	15,647	16,163	16,020
30		ENVIRONMENTAL	37,300	45,994	53,954
31		FUEL TRANSPORTATION EQUIPMENT	46,899	48,041	49,367
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006977

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET 060877-EI

EXPLANATION:

1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

($000)

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

PRIOR YEAR ENDED 12/31/2009

HISTORICAL YEAR ENDED 12/31/2008

PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		LOAD CONTROL	12,759	12,963	17,831
3		CASH CAPITAL SUB ACCOUNT	(9,290)	0	0
4		CONSTRUCTION WORK IN PROGRESS	(810,810)	(1,244,955)	(1,270,647)
5		CWIP - ECRC PROJECTS	(61,917)	(388,464)	(575,631)
6		ASSET RETIREMENT OBLIGATION	(121,307)	(121,271)	(121,271)
7		ENVIRONMENTAL	(161,929)	(281,476)	(669,698)
8		FUEL TRANSPORTATION EQUIPMENT	(50,065)	(49,836)	(49,471)
9		LOAD CONTROL	(28,072)	(32,858)	(41,390)
10		ACCOUNTS RECEIVABLE - ASSOC COS	(28,744)	(31,011)	(31,033)
11		ACCTS RECEIVABLE - TAX REFUND	(76,426)	(74,051)	(74,051)
12		INTEREST & DIVIDENDS RECEIVABLE	(386)	0	0
13		JOBBING ACCOUNTS	(12,698)	(36,349)	(73,977)
14		NET UNDERRECOVERED FUEL, CAPACITY,ECCR, ECRC	(393,603)	(83,867)	(15,271)
15		NUCLEAR COST RECOVERY	(7,177)	(30,219)	0
16		POLE ATTACHMENTS RENTS RECEIVABLE	(12,097)	(13,731)	(13,830)
17		RATE CASE EXPENSE		0	0
18		STORM DEFICIENCY RECOVERY	0		
19		TEMPORARY CASH INVESTMENTS	(305,954)	0	(835)
20		NOTES PAYABLE ASSOCIATED COS	33	0	0
21		ACCUM DEFERRED RETIREMENT BENEFITS	2,544	2,009	1,485
22		ACCUM. PROV. - PROPERTY & STORM INSURANCE	124,895	111,320	116,193
23		ACCUM. PROV. - RATE REFUNDS	6,984	4,055	
24		ASSET RETIREMENT OBLIGATION	2,486,372	2,468,263	2,619,948
25		GAIN ON SALE OF EMISSION ALLOWANCE	2,517	2,240	2,072
26		GREEN POWER DEFERRED CREDIT	249	0	0
27		MARGIN CALL CASH COLLATERAL	80,270	0	0
28		JOBBING ACCOUNTS	13,021	14,208	14,208
29		POLE ATTACHMENT RENTS PAYABLE	6,352	6,491	6,621
30		SJRPP ACCELERATED RECOVERY	48,867	52,114	55,651
31		NUCLEAR COST RECOVERY	6,525	0	0
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006978

SCHEDULE D - 1B | COST OF CAPITAL - ADJUSTMENTS | PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET 080677-EI

EXPLANATION:
1.) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
2.) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

($000)

TYPE OF DATA SHOWN:
X PROJECTED TEST YEAR ENDED 12/31/2010
PRIOR YEAR ENDED 12/31/2009
HISTORICAL YEAR ENDED 12/31/2008
PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		TOTAL FOR COMMISSION PRO RATA ADJUSTMENTS	942,990	811,883	148,551
3					
4		COMPANY PRO RATA ADJUSTMENTS			
5					
6		EOL NUCLEAR FUEL INVENTORY	0	0	(3,084)
7		RATE CASE EXPENSE	0	0	2,948
8		NET CLAUSE OVERRECOVERY	0	0	101,971
9		FLORIDA GLADES POWER PROJECT	0	0	(3,606)
10		GAS PIPELINE	0	0	(64,507)
11		FPL OWNED NUCLEAR FUEL	0	0	378,709
12		DEPRECIATION STUDY	0	0	(42,793)
13		DISMANTLEMENT STUDY	0	0	(2,890)
14		TOTAL FOR COMPANY PRO RATA ADJUSTMENTS	0	0	366,747
15					
16		NON UTILITY PRO RATA ADJUSTMENTS			
17					
18		OTHER INVESTMENTS	(3,248)	135	472
19		OTHER SPECIAL FUNDS - GENERAL	(6,064)	(5,616)	(5,145)
20		OTHER SPECIAL FUNDS - STORM & PROPERTY INSURANCE	(132,322)	(138,320)	(143,235)
21		OTHER SPECIAL FUNDS - NUCLEAR DECOMMISSIONING COST	(2,280,815)	(2,288,918)	(2,394,461)
22		OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	(17,103)	(28,064)	(28,064)
23		TOTAL FOR NON UTILITY PRO RATA ADJUSTMENTS	(2,419,553)	(2,440,783)	(2,570,433)
24					
25		TOTAL FOR PRO RATA ADJUSTMENTS	(1,476,563)	(1,628,101)	(2,055,305)
26					
27		TOTAL COST OF CAPITAL ADJUSTMENTS	(2,711,084)	(3,025,834)	(3,231,394)
28					
29					
30					
31					
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

Hearing Exhibit - 00006979

SCHEDULE D - 1A

COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:
PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:

X PROJECTED TEST YEAR ENDED 12/31/2010

___ PRIOR YEAR ENDED 12/31/2009

___ HISTORICAL YEAR ENDED 12/31/2008

___ PROJECTED SUBSEQUENT YEAR ENDED 12/31/2011

DOCKET NO .080677-EI

WITNESS: Kim Ousdahl, Armando Pimentel, Robert E. Barrett, Jr.

($000)

LINE NO.	CLASS OF CAPITAL	(1) COMPANY TOTAL PER BOOKS	(2) SPECIFIC ADJUSTMENTS	(3) PRO RATA ADJUSTMENTS	(4) SYSTEM ADJUSTED	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL ADJUSTED	(7) RATIO	(8) COST RATE	(9) WEIGHTED COST RATE
1	LONG TERM DEBT	7,072,377	(907,863)	(724,950)	5,439,564	0.988643	5,377,787	31.52%	5.55%	1.75%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	626,383		(61,731)	564,652	1.000000	564,652	3.31%	5.98%	0.20%
4	COMMON EQUITY	9,188,265	(9,519)	(905,810)	8,272,935	0.988643	8,178,980	47.93%	12.50%	5.99%
5	SHORT TERM DEBT	181,615		(17,898)	163,716	0.988643	161,857	0.95%	2.96%	0.03%
6	DEFERRED INCOME TAX	3,351,931	(259,006)	(338,314)	2,754,611	0.988643	2,723,327	15.96%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	63,939		(6,301)	57,638	0.988643	56,983	0.33%	9.74%	0.03%
8	TOTAL	20,484,509	(1,176,389)	(2,055,005)	17,253,115		17,063,587	100.00%		8.00%
9										
10										
11										
12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
13										

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

Hearing Exhibit - 00006980

61

FPL's Responses to Staff's First Request for Production of Documents (No. 1)

Hearing Exhibit - 00006981

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
02 - Steam Generation Plant									
Cape Canaveral									
CapeCanaveral Comm									
311.00	6,661,578.00	195,146.00	0.00	0.00	0.00	0.00	792,914.00	0.00	7,649,638.00
Total: CapeCanaveral Comm	**6,661,578.00**	**195,146.00**	**0.00**	**0.00**	**0.00**	**0.00**	**792,914.00**	**0.00**	**7,649,638.00**
CapeCanaveral U1									
311.00	5,264,014.00	21,071.00	0.00	0.00	0.00	0.00	(242,345.00)	0.00	5,042,740.00
Total: CapeCanaveral U1	**5,264,014.00**	**21,071.00**		**0.00**	**0.00**	**0.00**	**(242,345.00)**	**0.00**	**5,042,740.00**
CapeCanaveral U2									
311.00	4,494,920.48	2		0.00	0.00	0.00	(101,210.00)	0.00	4,418,229.48
Total: CapeCanaveral U2	**4,494,920.48**	**24**		**0.00**	**0.00**	**0.00**	**(101,210.00)**	**0.00**	**4,418,229.48**
Total: Cape Canaveral	**16,420,512.48**	**240,**		**0.00**	**0.00**	**0.00**	**449,359.00**	**0.00**	**17,110,607.48**
Cutler									
Cutler U5									
311.00	4,650,340.48	10,4		0.00	0.00	0.00	11,596.00	0.00	4,672,365.48
Total: Cutler U5	**4,650,340.48**	**10,4**		**0.00**	**0.00**	**0.00**	**11,596.00**	**0.00**	**4,672,365.48**
Cutler U6									
311.00	6,031,298.52	81,358.00	0.00	0.00	0.00	0.00	373,745.00	0.00	6,486,401.52
Total: Cutler U6	**6,031,298.52**	**81,358.00**	**0.00**	**0.00**	**0.00**	**0.00**	**373,745.00**	**0.00**	**6,486,401.52**
Total: Cutler	**10,681,639.00**	**91,787.00**	**0.00**	**0.00**	**0.00**	**0.00**	**385,341.00**	**0.00**	**11,158,767.00**
Manatee									
Manatee Comm									
311.00	17,836,442.92	267,595.00	0.00	0.00	0.00	0.00	906,696.00	0.00	19,012,733.92
Total: Manatee Comm	**17,836,442.92**	**267,595.00**	**0.00**	**0.00**	**0.00**	**0.00**	**906,696.00**	**0.00**	**19,012,733.92**
Manatee U1									
311.00	12,962,198.00	298,038.00	0.00	0.00	0.00	0.00	827,176.00	0.00	14,087,412.00
Total: Manatee U1	**12,962,198.00**	**298,038.00**	**0.00**	**0.00**	**0.00**	**0.00**	**827,176.00**	**0.00**	**14,087,412.00**

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant In Service & Future Use Property

Hearing Exhibit - 00006982

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
02 - Steam Generation Plant									
Manatee									
Manatee U2									
311.00	12,935,189.00	298,364.00	0.00	0.00	0.00	0.00	782,460.00	0.00	14,016,013.00
Total: Manatee U2	12,935,189.00	298,364.00	0.00	0.00	0.00	0.00	782,460.00	0.00	14,016,013.00
Total: Manatee	43,733,829.92	863,997.00	0.00	0.00	0.00	0.00	2,518,332.00	0.00	47,116,158.92
Martin									
Martin Comm									
311.00	24,912,821.74	275,034.00	0.00	0.00	0.00	0.00	(13,552,046.00)	0.00	11,635,809.74
Total: Martin Comm	24,912,821.74	275,034.00	0.00	0.00	0.00	0.00	(13,552,046.00)	0.00	11,635,809.74
Martin U1									
311.00	12,336,972.00	140,005.00	0.00	0.00	0.00	0.00	(1,103,810.00)	0.00	11,373,167.00
Total: Martin U1	12,336,972.00	140,005.00	0.00	0.00	0.00	0.00	(1,103,810.00)	0.00	11,373,167.00
Martin U2									
311.00	12,313,549.52	147,660.00	0.00	0.00	0.00	0.00	(1,222,619.00)	0.00	11,238,590.52
Total: Martin U2	12,313,549.52	147,660.00	0.00	0.00	0.00	0.00	(1,222,619.00)	0.00	11,238,590.52
Total: Martin	49,563,343.26	562,699.00	0.00	0.00	0.00	0.00	(15,878,475.00)	0.00	34,247,567.26
Pt Everglades									
PtEverglades Comm									
311.00	11,791,602.00	357,223.00	0.00	0.00	0.00	0.00	1,588,041.00	0.00	13,736,866.00
Total: PtEverglades Comm	11,791,602.00	357,223.00	0.00	0.00	0.00	0.00	1,588,041.00	0.00	13,736,866.00
PtEverglades U1									
311.00	5,064,833.15	943,285.00	0.00	0.00	0.00	0.00	4,867,865.00	0.00	10,875,983.15
Total: PtEverglades U1	5,064,833.15	943,285.00	0.00	0.00	0.00	0.00	4,867,865.00	0.00	10,875,983.15
PtEverglades U2									
311.00	1,527,441.64	1,170,267.00	0.00	0.00	0.00	0.00	6,095,563.00	0.00	8,793,271.64
Total: PtEverglades U2	1,527,441.64	1,170,267.00	0.00	0.00	0.00	0.00	6,095,563.00	0.00	8,793,271.64
PtEverglades U3									
311.00	10,269,874.65	39,342.00	0.00	0.00	0.00	0.00	(979,148.00)	0.00	9,329,868.65

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant In Service & Future Use Property

Hearing Exhibit - 00006983

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
02 - Steam Generation Plant									
Pt Everglades									
PtEverglades U3									
312.00	(583,356.29)	0.00	0.00	(251.07)	0.00	0.00	0.00	0.00	(583,606.36)
Total: PtEverglades U3	**9,686,319.36**	**39,342.00**	**0.00**	**(251.07)**	**0.00**	**0.00**	**(979,148.00)**	**0.00**	**8,746,262.29**
PtEverglades U4									
311.00	9,755,538.60	42,091.00	0.00	0.00	0.00	0.00	(333,757.00)	0.00	9,463,872.60
312.00	(213,299.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(213,299.94)
Total: PtEverglades U4	**9,542,238.66**	**42,091.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(333,757.00)**	**0.00**	**9,250,572.66**
Total: Pt Everglades	**37,612,434.81**	**2,552,208.00**	**0.00**	**(251.07)**	**0.00**	**0.00**	**11,238,564.00**	**0.00**	**51,402,955.74**
Riviera									
Rivrera Comm									
311.00	8,024,074.00	50,341.00	0.00	0.00	0.00	0.00	1,023,456.51	0.00	9,097,871.51
312.00	(158,328.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(158,328.17)
Total: Riviera Comm	**7,865,745.83**	**50,341.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,023,456.51**	**0.00**	**8,939,543.34**
Rivrera U2									
311.00	782,347.51	0.00	0.00	0.00	0.00	0.00	(782,347.51)	0.00	0.00
Total: Riviera U2	**782,347.51**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(782,347.51)**	**0.00**	**0.00**
Riviera U3									
311.00	7,405,702.00	17,115.00	0.00	0.00	0.00	0.00	(2,609,863.00)	0.00	4,812,954.00
Total: Riviera U3	**7,405,702.00**	**17,115.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(2,609,863.00)**	**0.00**	**4,812,954.00**
Riviera U4									
311.00	7,392,083.52	18,434.00	0.00	0.00	0.00	0.00	(2,621,115.00)	0.00	4,789,402.52
Total: Riviera U4	**7,392,083.52**	**18,434.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(2,621,115.00)**	**0.00**	**4,789,402.52**
Total: Riviera	**23,445,878.86**	**85,890.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(4,989,869.00)**	**0.00**	**18,541,899.86**

Hearing Exhibit - 00006984

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant in Service & Future Use Property

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
02 - Steam Generation Plant									
Sanford									
Sanford U3									
311.00	6,532,014.49	17,142.00	0.00	0.00	0.00	0.00	(681,354.00)	0.00	5,867,802.49
Total: Sanford U3	6,532,014.49	17,142.00	0.00	0.00	0.00	0.00	(681,354.00)	0.00	5,867,802.49
Total: Sanford	6,532,014.49	17,142.00	0.00	0.00	0.00	0.00	(681,354.00)	0.00	5,867,802.49
Scherer									
Scherer Comm									
311.00	11,794,278.52	662,569.00	0.00	0.00	0.00	0.00	2,271,286.00	0.00	14,728,133.52
Total: Scherer Comm	11,794,278.52	662,569.00	0.00	0.00	0.00	0.00	2,271,286.00	0.00	14,728,133.52
Scherer Comm U3&4									
311.00	1,745,763.00	65,315.00	0.00	0.00	0.00	0.00	119,250.00	0.00	1,930,328.00
Total: Scherer Comm U3&4	1,745,763.00	65,315.00	0.00	0.00	0.00	0.00	119,250.00	0.00	1,930,328.00
Scherer U4									
311.00	8,007,100.52	706,580.00	0.00	0.00	0.00	0.00	3,373,263.00	0.00	12,086,943.52
Total: Scherer U4	8,007,100.52	706,580.00	0.00	0.00	0.00	0.00	3,373,263.00	0.00	12,086,943.52
Total: Scherer	21,547,142.04	1,434,464.00	0.00	0.00	0.00	0.00	5,763,799.00	0.00	28,745,405.04
St Johns River Power Plant									
SJRPP - Coal & Limestone									
311.00	1,597,203.48	63,724.00	0.00	0.00	0.00	0.00	169,353.00	0.00	1,830,280.48
Total: SJRPP - Coal & Limestone	1,597,203.48	63,724.00	0.00	0.00	0.00	0.00	169,353.00	0.00	1,830,280.48
SJRPP - Comm									
311.00	6,922,353.48	279,503.00	0.00	0.00	0.00	0.00	643,864.00	0.00	7,845,720.48
Total: SJRPP - Comm	6,922,353.48	279,503.00	0.00	0.00	0.00	0.00	643,864.00	0.00	7,845,720.48
SJRPP - Gypsum									
311.00	438,294.48	15,442.00	0.00	0.00	0.00	0.00	30,223.00	0.00	483,959.48
Total: SJRPP - Gypsum	438,294.48	15,442.00	0.00	0.00	0.00	0.00	30,223.00	0.00	483,959.48

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant In Service & Future Use Property

Hearing Exhibit - 00006985

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
02 - Steam Generation Plant									
St Johns River Power Plant									
SJRPP U1									
311.00	3,539,794.48	107,759.00	0.00	0.00	0.00	0.00	237,749.00	0.00	3,885,302.48
Total: SJRPP U1	3,539,794.48	107,759.00	0.00	0.00	0.00	0.00	237,749.00	0.00	3,885,302.48
SJRPP U2									
311.00	3,419,786.00	111,223.00	0.00	0.00	0.00	0.00	239,877.00	0.00	3,770,886.00
Total: SJRPP U2	3,419,786.00	111,223.00	0.00	0.00	0.00	0.00	239,877.00	0.00	3,770,886.00
Total: St Johns River Power Plant	15,917,431.92	577,651.00	0.00	0.00	0.00	0.00	1,321,066.00	0.00	17,816,148.92
Turkey Pt									
Turkey Pt Comm									
311.00	6,758,912.39	166,217.00	0.00	0.00	0.00	0.00	1,011,750.00	0.00	7,936,879.39
Total: Turkey Pt Comm	6,758,912.39	166,217.00	0.00	0.00	0.00	0.00	1,011,750.00	0.00	7,936,879.39
Turkey Pt U1									
311.00	12,068,211.99	21,441.00	0.00	0.00	0.00	0.00	(7,705,275.00)	0.00	4,384,377.99
Total: Turkey Pt U1	12,068,211.99	21,441.00	0.00	0.00	0.00	0.00	(7,705,275.00)	0.00	4,384,377.99
Turkey Pt U2									
311.00	11,942,482.00	22,884.00	0.00	0.00	0.00	0.00	(7,546,947.00)	0.00	4,418,419.00
Total: Turkey Pt U2	11,942,482.00	22,884.00	0.00	0.00	0.00	0.00	(7,546,947.00)	0.00	4,418,419.00
Total: Turkey Pt	30,769,606.38	210,542.00	0.00	0.00	0.00	0.00	(14,240,472.00)	0.00	16,739,676.38
Total: 02 - Steam Generation Plant	256,223,833.16	6,637,116.00	0.00	(251.07)	0.00	0.00	(14,113,709.00)	0.00	248,746,989.09

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant in Service & Future Use Property

Hearing Exhibit - 00006986

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
lorida Power & Light Company									
05 - Other Generation Plant									
Ft Lauderdale									
FtLauderdale GTs									
341.00	527,652.52	3,853.00	0.00	0.00	0.00	0.00	(84,624.00)	0.00	446,881.52
Total: FtLauderdale GTs	527,652.52	3,853.00	0.00	0.00	0.00	0.00	(84,624.00)	0.00	446,881.52
FtLauderdale U4									
341.00	9,074,172.52	368,078.00	0.00	0.00	0.00	0.00	202,939.00	0.00	9,645,189.52
Total: FtLauderdale U4	9,074,172.52	368,078.00	0.00	0.00	0.00	0.00	202,939.00	0.00	9,645,189.52
FtLauderdale U5									
341.00	7,245,060.52	270,030.00	0.00	0.00	0.00	0.00	(5,983.00)	0.00	7,509,107.52
Total: FtLauderdale U5	7,245,060.52	270,030.00	0.00	0.00	0.00	0.00	(5,983.00)	0.00	7,509,107.52
Total: Ft Lauderdale	16,846,885.56	641,961.00	0.00	0.00	0.00	0.00	112,332.00	0.00	17,601,178.56
Ft Myers									
FtMyers Comm									
341.00	5,349,431.14	259,845.00	0.00	0.00	0.00	0.00	4,133,277.00	0.00	9,742,553.14
Total: FtMyers Comm	5,349,431.14	259,845.00	0.00	0.00	0.00	0.00	4,133,277.00	0.00	9,742,553.14
FtMyers GTs									
341.00	2,923,397.97	31,884.00	0.00	0.00	0.00	0.00	(53,501.00)	0.00	2,901,780.97
Total: FtMyers GTs	2,923,397.97	31,884.00	0.00	0.00	0.00	0.00	(53,501.00)	0.00	2,901,780.97
FtMyers U2									
341.00	10,612,927.27	414,489.00	0.00	0.00	0.00	0.00	(6,633,451.00)	0.00	4,393,965.27
Total: FtMyers U2	10,612,927.27	414,489.00	0.00	0.00	0.00	0.00	(6,633,451.00)	0.00	4,393,965.27
FtMyers U3									
341.00	232,524.00	185,422.00	0.00	0.00	0.00	0.00	617,728.00	0.00	1,035,674.00
Total: FtMyers U3	232,524.00	185,422.00	0.00	0.00	0.00	0.00	617,728.00	0.00	1,035,674.00
Total: Ft Myers	19,118,280.38	891,640.00	0.00	0.00	0.00	0.00	(1,935,947.00)	0.00	18,073,973.38

Hearing Exhibit - 00006987

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant in Service & Future Use Property

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
05 - Other Generation Plant									
Manatee									
Manatee U3									
341.00	682,979.00	725,744.00	0.00	0.00	0.00	0.00	3,660,297.00	0.00	5,069,020.00
Total: Manatee U3	**682,979.00**	**725,744.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,660,297.00**	**0.00**	**5,069,020.00**
otal: Manatee	**682,979.00**	**725,744.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,660,297.00**	**0.00**	**5,069,020.00**
Martin									
Martin Comm									
341.00	(403,287.00)	311,895.00	0.00	0.00	0.00	0.00	18,103,243.00	0.00	18,011,851.00
Total: Martin Comm	(403,287.00)	311,895.00	0.00	0.00	0.00	0.00	18,103,243.00	0.00	18,011,851.00
Martin U3									
341.00	5,161,689.00	150,036.00	0.00	0.00	0.00	0.00	(1,281,699.00)	0.00	4,030,026.00
Total: Martin U3	**5,161,689.00**	**150,036.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(1,281,699.00)**	**0.00**	**4,030,026.00**
Martin U4									
341.00	3,558,980.98	95,555.00	0.00	0.00	0.00	0.00	(945,204.00)	0.00	2,709,331.98
Total: Martin U4	**3,558,980.98**	**95,555.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(945,204.00)**	**0.00**	**2,709,331.98**
Martin U8									
341.00	1,396,815.00	345,710.00	0.00	0.00	0.00	0.00	1,314,127.00	0.00	3,056,652.00
Total: Martin U8	**1,396,815.00**	**345,710.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,314,127.00**	**0.00**	**3,056,652.00**
Total: Martin	**9,714,197.98**	**903,196.00**	**0.00**	**0.00**	**0.00**	**0.00**	**17,190,467.00**	**0.00**	**27,807,860.98**
Pt Everglades									
PtEverglades GTs									
341.00	641,471.00	2,013.00	0.00	0.00	0.00	0.00	(321,396.00)	0.00	322,088.00
Total: PtEverglades GTs	**641,471.00**	**2,013.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(321,396.00)**	**0.00**	**322,088.00**
Total: Pt Everglades	**641,471.00**	**2,013.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(321,396.00)**	**0.00**	**322,088.00**

Hearing Exhibit - 00006988

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant In Service & Future Use Property

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008
End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
05 - Other Generation Plant									
Putnam									
Putnam Comm									
341.00	8,347,156.00	186,795.00	0.00	0.00	0.00	0.00	727,976.00	0.00	9,261,927.00
Total: Putnam Comm	8,347,156.00	186,795.00	0.00	0.00	0.00	0.00	727,976.00	0.00	9,261,927.00
Putnam U1									
341.00	1,000,634.48	12,251.00	0.00	0.00	0.00	0.00	(43,638.00)	0.00	969,247.48
Total: Putnam U1	1,000,634.48	12,251.00	0.00	0.00	0.00	0.00	(43,638.00)	0.00	969,247.48
Putnam U2									
341.00	1,004,743.48	11,768.00	0.00	0.00	0.00	0.00	(37,494.00)	0.00	979,017.48
Total: Putnam U2	1,004,743.48	11,768.00	0.00	0.00	0.00	0.00	(37,494.00)	0.00	979,017.48
Total: Putnam	10,352,533.96	210,814.00	0.00	0.00	0.00	0.00	646,844.00	0.00	11,210,191.96
Sanford									
Sanford Comm									
341.00	6,091,125.99	209,037.00	0.00	0.00	0.00	0.00	2,934,208.00	0.00	9,234,370.99
Total: Sanford Comm	6,091,125.99	209,037.00	0.00	0.00	0.00	0.00	2,934,208.00	0.00	9,234,370.99
Sanford U4									
341.00	11,006,416.28	379,316.00	0.00	0.00	0.00	0.00	(8,167,273.00)	0.00	3,218,459.28
Total: Sanford U4	11,006,416.28	379,316.00	0.00	0.00	0.00	0.00	(8,167,273.00)	0.00	3,218,459.28
Sanford U5									
341.00	3,519,080.11	371,967.00	0.00	0.00	0.00	0.00	(5,823.00)	0.00	3,885,224.11
Total: Sanford U5	3,519,080.11	371,967.00	0.00	0.00	0.00	0.00	(5,823.00)	0.00	3,885,224.11
Total: Sanford	20,616,622.38	960,320.00	0.00	0.00	0.00	0.00	(5,238,888.00)	0.00	16,338,054.38

Hearing Exhibit - 00006989

Depr - 9996

**Includes Dismantlement and Decomissioning and Plant In Service & Future Use Property

Florida Power and Light Company
Reserve Transactions By Production Site
All Production Plant Accounts

Start Month: JAN/2008

End Month: SEP/2008

Plant Account	Beginning Of Period Balances	Depreciation/ Amortization	Retirements	Cost Of Removal	Salvage	Other Recoveries	Reserve Transfers	Reserve Adjustments	End Of Period Balances
Florida Power & Light Company									
05 - Other Generation Plant									
Turkey Pt									
Turkey Pt U5									
341.00	199,257.00	291,827.00	0.00	0.00	0.00	0.00	0.00	0.00	491,084.00
Total: Turkey Pt U5	199,257.00	291,827.00	0.00	0.00	0.00	0.00	0.00	0.00	491,084.00
Total: Turkey Pt	199,257.00	291,827.00	0.00	0.00	0.00	0.00	0.00	0.00	491,084.00
Total: 05 - Other Generation Plant	78,172,227.26	4,627,515.00	0.00	0.00	0.00	0.00	14,113,709.00	0.00	96,913,451.26
Total: Florida Power & Light Company	334,396,060.42	11,264,631.00	0.00	(251.07)	0.00	0.00	0.00	0.00	345,660,440.35
GRAND TOTAL:	334,396,060.42	11,264,631.00	0.00	(251.07)	0.00	0.00	0.00	0.00	345,660,440.35

Hearing Exhibit - 00006990

**Includes Dismantlement and Decomissioning and Plant in Service & Future Use Property

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FPL's Responses to Staff's Second Request for Production of Documents (Nos. 5-7)

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Cape Canaveral Common									
311.0	Structures & Improvements	$14,114,178.02	$310,869.72	$0.00	$0.00	$14,425,048.74	$0.00	$14,425,048.74	1.7%
312.0	Boiler Plant Equipment	1,048,506.32	1,022,135.30	0.00	(163,476.98)	1,907,164.64	0.00	1,907,164.64	1.3%
314.0	Turbogenerator Units	907,732.35	110,111.05	0.00	(125,179.00)	892,664.40	0.00	892,664.40	0.7%
315.0	Accessory Electric Equipment	703,585.35	136,083.84	0.00	0.00	839,669.19	0.00	839,669.19	1.9%
316.0	Miscellaneous Power Plant Equipment	646,248.67	0.00	0.00	0.00	646,248.67	0.00	646,248.67	2.8%
	Subtotal Depreciable	$17,420,251.71	$1,579,199.91	$0.00	($288,655.98)	$18,710,795.64	$0.00	$18,710,795.64	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$68,994.22	$23,190.51	$12,524.45	$0.00	$79,660.28	$0.00	$79,660.28	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	6,545.50	0.00	0.00	0.00	6,545.50	0.00	6,545.50	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	361,383.96	71,975.27	23,485.49	0.00	409,873.74	0.00	409,873.74	7 Yr Amort
	Subtotal Amortizable	$436,923.68	$95,165.78	$36,009.94	$0.00	$496,079.52	$0.00	$496,079.52	
	Total Cape Canaveral Common	$17,857,175.39	$1,674,365.69	$36,009.94	($288,655.98)	$19,206,875.16	$0.00	$19,206,875.16	
Cape Canaveral Unit 1									
311.0	Structures & Improvements	$1,675,191.12	$16,440.79	$0.00	$0.00	$1,691,631.91	$0.00	$1,691,631.91	2.0%
312.0	Boiler Plant Equipment	52,966,927.49	7,260,327.72	2,236,904.73	59,867.91	58,050,218.39	0.00	58,050,218.39	1.4%
314.0	Turbogenerator Units	21,016,617.59	9,970,166.83	1,368,183.57	0.00	29,618,600.85	0.00	29,618,600.85	0.6%
315.0	Accessory Electric Equipment	4,094,345.23	1,150,271.49	674,845.87	0.00	4,569,770.85	0.00	4,569,770.85	1.9%
316.0	Miscellaneous Power Plant Equipment	452,208.49	0.00	0.00	0.00	452,208.49	0.00	452,208.49	0.4%
	Subtotal Depreciable	$80,205,489.92	$18,397,206.83	$4,279,934.17	$59,867.91	$94,382,630.49	$0.00	$94,382,630.49	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Cape Canaveral Unit 1	$80,205,489.92	$18,397,206.83	$4,279,934.17	$59,867.91	$94,382,630.49	$0.00	$94,382,630.49	
Cape Canaveral Unit 2									
311.0	Structures & Improvements	$1,453,901.11	$0.00	$0.00	$0.00	$1,453,901.11	$0.00	$1,453,901.11	1.3%
312.0	Boiler Plant Equipment	48,855,638.92	251,008.55	274,432.63	103,609.07	48,935,821.91	0.00	48,935,821.91	1.1%
314.0	Turbogenerator Units	18,182,552.35	221,367.40	88,308.56	0.00	18,315,611.19	0.00	18,315,611.19	0.5%
315.0	Accessory Electric Equipment	4,957,820.74	0.00	0.00	0.00	4,957,820.74	0.00	4,957,820.74	1.3%
316.0	Miscellaneous Power Plant Equipment	514,044.95	0.00	0.00	0.00	514,044.95	0.00	514,044.95	0.3%
	Subtotal Depreciable	$73,963,958.07	$472,373.95	$362,741.19	$103,609.07	$74,177,199.90	$0.00	$74,177,199.90	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Cape Canaveral Unit 2	$73,963,958.07	$472,373.95	$362,741.19	$103,609.07	$74,177,199.90	$0.00	$74,177,199.90	
Cape Canaveral Site									
311.0	Structures & Improvements	$17,243,271.25	$327,310.51	$0.00	$0.00	$17,570,581.76	$0.00	$17,570,581.76	
312.0	Boiler Plant Equipment	102,871,072.73	8,533,469.57	2,511,337.36	0.00	108,893,204.94	0.00	108,893,204.94	
314.0	Turbogenerator Units	40,107,102.29	10,301,645.28	1,456,492.13	(125,179.00)	48,827,076.44	0.00	48,827,076.44	
315.0	Accessory Electric Equipment	9,755,751.32	1,286,355.33	674,845.87	0.00	10,367,260.78	0.00	10,367,260.78	
316.0	Miscellaneous Power Plant Equipment	1,612,502.11	0.00	0.00	0.00	1,612,502.11	0.00	1,612,502.11	
	Subtotal Depreciable	$171,589,699.70	$20,448,780.69	$4,642,675.36	($125,179.00)	$187,270,626.03	$0.00	$187,270,626.03	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$68,994.22	$23,190.51	$12,524.45	$0.00	79,660.28	$0.00	$79,660.28	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	6,545.50	0.00	0.00	0.00	6,545.50	0.00	6,545.50	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	361,383.96	71,975.27	23,485.49	0.00	409,873.74	0.00	409,873.74	
	Subtotal Amortizable	$436,923.68	$95,165.78	$36,009.94	$0.00	$496,079.52	$0.00	$496,079.52	
	Total Cape Canaveral Site	$172,026,623.38	$20,543,946.47	$4,678,685.30	($125,179.00)	$187,766,705.55	$0.00	$187,766,705.55	

Hearing Exhibit - 00006992

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Cutler Common									
311.0	Structures & Improvements	$5,881,809.69	$86,073.25	$4,200.00	$0.00	$5,963,482.94	$0.00	$5,963,482.94	0.0%
312.0	Boiler Plant Equipment	804,864.50	0.00	0.00	0.00	804,864.50	0.00	804,864.50	0.5%
314.0	Turbogenerator Units	1,215,539.77	0.00	0.00	0.00	1,215,539.77	0.00	1,215,539.77	0.0%
315.0	Accessory Electric Equipment	1,042,278.76	16,566.50	12,709.95	0.00	1,046,135.43	0.00	1,046,135.43	0.5%
316.0	Miscellaneous Power Plant Equipment	618,186.13	0.00	115,299.80	0.00	502,886.33	0.00	502,886.33	0.0%
	Subtotal Depreciable	$9,562,278.87	$102,639.85	$132,209.75	$0.00	$9,532,708.97	$0.00	$9,532,708.97	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$14,701.06	$4,808.76	$4,248.53	$0.00	$15,261.29	$0.00	$15,261.29	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	113,312.42	53,538.22	16,177.85	0.00	150,672.79	0.00	150,672.79	7 Yr Amort
	Subtotal Amortizable	$128,013.48	$58,346.98	$20,426.38	$0.00	$165,934.08	$0.00	$165,934.08	
	Total Cutler Common	$9,690,292.35	$160,986.83	$152,636.13	$0.00	$9,698,643.05	$0.00	$9,698,643.05	
Cutler Unit 5									
311.0	Structures & Improvements	$417,237.49	$0.00	$0.00	$0.00	$417,237.49	0.00	$417,237.49	1.0%
312.0	Boiler Plant Equipment	5,444,888.68	0.00	0.00	0.00	5,444,888.68	0.00	5,444,888.68	0.0%
314.0	Turbogenerator Units	5,906,779.18	0.00	0.00	0.00	5,906,779.18	0.00	5,906,779.18	0.0%
315.0	Accessory Electric Equipment	2,303,943.96	0.00	0.00	0.00	2,303,943.96	0.00	2,303,943.96	0.2%
316.0	Miscellaneous Power Plant Equipment	169,864.26	73,861.16	13,890.34	0.00	229,935.08	0.00	229,935.08	0.0%
	Subtotal Depreciable	$14,242,813.57	$73,861.16	$13,890.34	$0.00	$14,302,784.39	$0.00	$14,302,784.39	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Cutler Unit 5	$14,242,813.57	$73,861.16	$13,890.34	$0.00	$14,302,784.39	$0.00	$14,302,784.39	
Cutler Unit 6									
311.0	Structures & Improvements	$405,945.33	$0.00	$0.00	$0.00	$405,945.33	$0.00	$405,945.33	1.3%
312.0	Boiler Plant Equipment	10,926,103.86	7,895,569.57	1,344,509.52	0.00	17,477,163.94	0.00	17,477,163.94	1.0%
314.0	Turbogenerator Units	8,376,807.18	97,738.23	18,068.54	0.00	8,456,476.87	0.00	8,456,476.87	0.7%
315.0	Accessory Electric Equipment	3,008,317.93	0.00	0.00	0.00	3,008,317.93	0.00	3,008,317.93	0.6%
316.0	Miscellaneous Power Plant Equipment	121,598.17	84,935.01	0.00	0.00	206,533.18	0.00	206,533.18	0.6%
	Subtotal Depreciable	$22,838,772.50	$8,078,242.81	$1,362,578.06	$0.00	$29,554,437.25	$0.00	$29,554,437.25	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Cutler Unit 6	$22,838,772.50	$8,078,242.81	$1,362,578.06	$0.00	$29,554,437.25	$0.00	$29,554,437.25	
Cutler Site									
311.0	Structures & Improvements	$6,704,792.51	$86,073.25	$4,200.00	$0.00	$6,786,665.76	$0.00	$6,786,665.76	
312.0	Boiler Plant Equipment	17,175,857.07	7,895,569.57	1,344,509.52	0.00	23,726,717.12	0.00	23,726,717.12	
314.0	Turbogenerator Units	15,499,126.13	97,738.23	18,068.54	0.00	15,578,795.82	0.00	15,578,795.82	
315.0	Accessory Electric Equipment	6,354,540.67	16,566.50	12,709.95	0.00	6,358,397.32	0.00	6,358,397.32	
316.0	Miscellaneous Power Plant Equipment	909,748.56	158,796.17	129,190.14	0.00	939,354.59	0.00	939,354.59	
	Subtotal Depreciable	$48,643,864.94	$8,254,743.82	$1,508,678.15	$0.00	$53,389,930.61	$0.00	$53,389,930.61	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$14,701.06	$4,808.76	$4,248.53	$0.00	$15,261.29	$0.00	$15,261.29	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	113,312.42	53,538.22	16,177.85	0.00	150,672.79	0.00	150,672.79	
	Subtotal Amortizable	$128,013.48	$58,346.98	$20,426.38	$0.00	$165,934.08	$0.00	$165,934.08	
	Total Cutler Site	$48,771,878.42	$8,313,090.80	$1,529,104.53	$0.00	$53,555,864.69	$0.00	$53,555,864.69	

Hearing Exhibit - 00006993

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Manatee Common									
311.0	Structures & Improvements	$87,928,496.74	$1,204,412.61	$524,241.28	($21,503.75)	$88,587,166.32	$0.00	$88,587,166.32	4.9%
312.0	Boiler Plant Equipment	1,879,818.09	155.25	0.00	(27,846.66)	1,852,126.68	0.00	1,852,126.68	14.1%
314.0	Turbogenerator Units	10,276,525.55	272,538.38	27,470.00	(170,575.61)	10,351,018.32	0.00	10,351,018.32	0.4%
315.0	Accessory Electric Equipment	8,425,827.71	77,195.80	25,490.91	0.00	8,477,532.60	0.00	8,477,532.60	3.7%
316.0	Miscellaneous Power Plant Equipment	2,232,324.76	50,379.95	0.00	0.00	2,282,704.71	0.00	2,282,704.71	6.0%
	Subtotal Depreciable	$110,742,994.85	$1,604,681.99	$577,202.19	($219,926.02)	$111,550,548.63	$0.00	$111,550,548.63	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$210,026.32	$63,284.55	$74,511.37	($406.72)	$198,392.78	$0.00	$198,392.78	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	65,625.03	0.00	0.00	17,892.00	83,517.03	0.00	83,517.03	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	419,733.98	224,340.63	1,936.94	0.00	642,137.67	0.00	642,137.67	7 Yr Amort
	Subtotal Amortizable	$695,385.33	$287,625.18	$76,448.31	$17,485.28	$924,047.48	$0.00	$924,047.48	
	Total Manatee Common	$111,438,380.18	$1,892,307.17	$653,650.50	($202,440.74)	$112,474,596.11	$0.00	$112,474,596.11	
Manatee Unit 1									
311.0	Structures & Improvements	$6,661,103.68	$0.00	$0.00	$0.00	$6,661,103.68	$0.00	$6,661,103.68	4.1%
312.0	Boiler Plant Equipment	111,109,199.34	3,021,617.86	246,345.96	0.00	113,884,641.24	0.00	113,884,641.24	4.8%
314.0	Turbogenerator Units	59,934,071.76	879,760.59	1,680,052.30	120,808.69	59,254,588.74	0.00	59,254,588.74	3.7%
315.0	Accessory Electric Equipment	9,719,541.36	103,527.76	457,349.69	0.00	9,365,719.43	0.00	9,365,719.43	3.6%
316.0	Miscellaneous Power Plant Equipment	2,792,856.87	0.00	0.00	0.00	2,792,856.87	0.00	2,792,856.87	2.7%
	Subtotal Depreciable	$190,216,743.01	$4,005,106.21	$2,383,747.95	$120,808.69	$191,958,909.96	$0.00	$191,958,909.96	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Manatee Unit 1	$190,216,743.01	$4,005,106.21	$2,383,747.95	$120,808.69	$191,958,909.96	$0.00	$191,958,909.96	
Manatee Unit 2									
311.0	Structures & Improvements	$4,816,024.79	$43,256.40	$8,710.58	$0.00	$4,850,570.61	$0.00	$4,850,570.61	4.1%
312.0	Boiler Plant Equipment	106,299,928.64	581,881.12	105,252.66	27,846.66	106,804,403.74	0.00	106,804,403.74	4.0%
314.0	Turbogenerator Units	56,239,618.11	183,704.30	17,363.64	71,580.23	56,477,539.00	0.00	56,477,539.00	3.0%
315.0	Accessory Electric Equipment	7,135,990.36	0.00	15,750.00	0.00	7,120,240.36	0.00	7,120,240.36	3.8%
316.0	Miscellaneous Power Plant Equipment	2,019,887.09	0.00	0.00	0.00	2,019,887.09	0.00	2,019,887.09	2.6%
	Subtotal Depreciable	$176,511,448.99	$808,841.82	$147,076.90	$99,426.89	$177,272,640.80	$0.00	$177,272,640.80	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Manatee Unit 2	$176,511,448.99	$808,841.82	$147,076.90	$99,426.89	$177,272,640.80	$0.00	$177,272,640.80	
Manatee Site									
311.0	Structures & Improvements	$99,405,827.21	$1,247,669.01	$532,951.86	($21,503.75)	$100,098,840.61	$0.00	$100,098,840.61	
312.0	Boiler Plant Equipment	219,288,916.07	3,603,654.23	351,598.84	0.00	222,541,171.66	0.00	222,541,171.66	
314.0	Turbogenerator Units	126,450,215.42	1,336,003.27	1,724,885.94	21,813.31	126,083,146.06	0.00	126,083,146.06	
315.0	Accessory Electric Equipment	25,281,359.43	180,723.56	498,590.60	0.00	24,963,492.39	0.00	24,963,492.39	
316.0	Miscellaneous Power Plant Equipment	7,045,068.72	50,379.95	0.00	0.00	7,095,448.67	0.00	7,095,448.67	
	Subtotal Depreciable	$477,471,186.85	$6,418,630.02	$3,108,027.04	$309.56	$480,782,099.39	$0.00	$480,782,099.39	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$210,026.32	$63,284.55	$74,511.37	($406.72)	$198,392.78	$0.00	$198,392.78	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	65,625.03	0.00	0.00	17,892.00	83,517.03	0.00	83,517.03	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	419,733.98	224,340.63	1,936.94	0.00	642,137.67	0.00	642,137.67	
	Subtotal Amortizable	$695,385.33	$287,625.18	$76,448.31	$17,485.28	$924,047.48	$0.00	$924,047.48	
	Total Manatee Site	$478,166,572.18	$6,706,256.20	$3,184,475.35	$17,794.84	$481,706,146.87	$0.00	$481,706,146.87	

Hearing Exhibit - 00006994

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Martin Common									
311.0	Structures & Improvements	$228,220,512.48	$485,287.06	$136,933.54	$39,523.49	$228,608,389.49	$0.00	$228,608,389.49	1.7%
312.0	Boiler Plant Equipment	4,179,953.84	378,922.06	160,973.22	(536,064.13)	3,861,838.57	0.00	3,861,838.57	4.1%
314.0	Turbogenerator Units	24,175,291.35	1,785,538.03	0.00	(95,293.95)	25,865,535.43	0.00	25,865,535.43	0.8%
315.0	Accessory Electric Equipment	7,078,234.60	402,245.77	112,883.40	0.00	7,367,596.97	0.00	7,367,596.97	1.3%
316.0	Miscellaneous Power Plant Equipment	2,696,158.37	29,874.01	0.00	0.00	2,726,032.38	0.00	2,726,032.38	3.2%
	Subtotal Depreciable	$266,350,150.64	$3,081,866.96	$410,790.16	($591,834.59)	$268,429,392.84	$0.00	$268,429,392.84	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$9,856.66	$356.16	$0.00	$0.00	$10,214.82	$0.00	$10,214.82	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	52,643.06	95,838.35	0.00	0.00	148,481.43	0.00	148,481.43	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	1,119,061.44	494,186.88	205,814.04	(5,782.76)	1,401,631.52	0.00	1,401,631.52	7 Yr Amort
	Subtotal Amortizable	$1,181,563.16	$590,381.39	$205,814.04	($5,782.76)	$1,560,327.77	$0.00	$1,560,327.77	
	Total Martin Common	$267,531,713.82	$3,672,248.34	$616,604.20	($597,617.35)	$269,989,720.61	$0.00	$269,989,720.61	
Martin Pipeline									
311.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
312.0	Boiler Plant Equipment	370,941.56	0.00	0.00	0.00	370,941.56	0.00	370,941.56	0.0%
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Subtotal Depreciable	$370,941.56	$0.00	$0.00	$0.00	$370,941.56	$0.00	$370,941.56	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Pipeline	$370,941.56	$0.00	$0.00	$0.00	$370,941.56	$0.00	$370,941.56	
Martin Unit 1									
311.0	Structures & Improvements	$14,867,813.90	$502,865.22	$93,014.92	($18,019.74)	$15,249,444.46	$0.00	$15,249,444.46	1.5%
312.0	Boiler Plant Equipment	132,949,600.67	20,489,142.05	7,801,828.83	45,820.58	145,682,734.47	0.00	145,682,734.47	1.8%
314.0	Turbogenerator Units	73,904,561.67	12,914,363.47	3,265,833.73	(117,715.49)	83,435,395.92	0.00	83,435,395.92	1.3%
315.0	Accessory Electric Equipment	19,430,638.82	26,158.73	16,394.00	0.00	19,440,401.55	0.00	19,440,401.55	1.3%
316.0	Miscellaneous Power Plant Equipment	2,494,966.16	0.00	0.00	0.00	2,494,966.16	0.00	2,494,966.16	0.6%
	Subtotal Depreciable	$243,637,621.22	$33,932,327.47	$11,176,871.48	($90,114.65)	$266,302,982.56	$0.00	$266,302,982.56	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Unit 1	$243,637,621.22	$33,932,327.47	$11,176,871.48	($90,114.65)	$266,302,982.56	$0.00	$266,302,982.56	
Martin Unit 2									
311.0	Structures & Improvements	$10,754,210.30	$44,555.63	$0.00	$0.00	$10,798,765.93	$0.00	$10,798,765.93	1.5%
312.0	Boiler Plant Equipment	139,267,877.53	1,111,217.29	1,762,594.17	490,443.55	139,106,944.20	0.00	139,106,944.20	1.5%
314.0	Turbogenerator Units	55,866,599.48	7,053,858.31	2,858,498.96	191,196.13	60,053,154.96	0.00	60,053,154.96	0.8%
315.0	Accessory Electric Equipment	15,545,879.81	2,290,946.69	537,401.59	0.00	17,299,424.91	0.00	17,299,424.91	1.5%
316.0	Miscellaneous Power Plant Equipment	2,127,602.80	105,506.37	84,910.84	0.00	2,148,198.33	0.00	2,148,198.33	0.7%
	Subtotal Depreciable	$223,562,169.92	$10,606,084.29	$5,243,405.56	$681,639.68	$229,406,488.33	$0.00	$229,406,488.33	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Unit 2	$223,562,169.92	$10,606,084.29	$5,243,405.56	$681,639.68	$229,406,488.33	$0.00	$229,406,488.33	
Martin Site									
311.0	Structures & Improvements	$253,832,536.68	$1,032,507.91	$229,848.46	$21,503.75	$254,656,599.88	$0.00	$254,656,599.88	
312.0	Boiler Plant Equipment	276,768,373.60	21,979,281.42	9,725,196.22	0.00	289,022,458.80	0.00	289,022,458.80	
314.0	Turbogenerator Units	153,746,472.50	21,753,759.81	6,124,332.69	(21,813.31)	169,354,086.31	0.00	169,354,086.31	
315.0	Accessory Electric Equipment	42,054,753.23	2,719,349.19	666,678.99	0.00	44,107,423.43	0.00	44,107,423.43	
316.0	Miscellaneous Power Plant Equipment	7,318,747.33	135,380.38	84,910.84	0.00	7,369,216.87	0.00	7,369,216.87	
	Subtotal Depreciable	$733,720,883.34	$47,620,278.71	$16,831,067.20	($309.56)	$764,509,785.29	$0.00	$764,509,785.29	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$9,856.66	$356.16	$0.00	$0.00	$10,214.82	$0.00	$10,214.82	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	52,643.06	95,838.35	0.00	0.00	148,481.43	0.00	148,481.43	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	1,119,061.44	494,186.88	205,814.04	(5,782.76)	1,401,631.52	0.00	1,401,631.52	
	Subtotal Amortizable	$1,181,563.16	$590,381.39	$205,814.04	($5,782.76)	$1,560,327.77	$0.00	$1,560,327.77	
	Total Martin Site	$734,902,446.52	$48,210,660.10	$17,036,881.24	($6,092.32)	$766,070,113.06	$0.00	$766,070,113.06	

Hearing Exhibit - 00006995

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)+(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Pt. Everglades Common									
311.0	Structures & Improvements	$21,933,900.52	$4,693,665.24	$81,027.46	($21,594.79)	$26,524,943.51	$0.00	$26,524,943.51	2.7%
312.0	Boiler Plant Equipment	2,480,712.88	287,802.38	0.00	(80,484.22)	2,688,031.04	0.00	2,688,031.04	2.2%
314.0	Turbogenerator Units	5,582,590.74	1,079,230.86	23,317.90	(1,645,990.86)	4,992,512.86	0.00	4,992,512.86	1.4%
315.0	Accessory Electric Equipment	5,848,431.57	5,133.91	0.00	0.00	5,851,565.48	0.00	5,851,565.48	2.3%
316.0	Miscellaneous Power Plant Equipment	1,761,213.72	221,723.11	14,462.49	0.00	1,968,474.34	0.00	1,968,474.34	1.3%
	Subtotal Depreciable	$37,404,849.43	$6,287,555.52	$118,807.85	($1,748,069.87)	$41,825,527.23	$0.00	$41,825,527.23	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$187,843.46	$35,556.59	$48,714.27	$101.77	$174,589.55	$0.00	$174,589.55	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	465,487.68	288,477.80	17,914.00	9,985.20	746,236.68	0.00	746,236.68	7 Yr Amort
	Subtotal Amortizable	$653,331.14	$324,036.39	$66,628.27	$10,086.97	$920,826.23	$0.00	$920,826.23	
	Total Pt. Everglades Common	$38,058,180.57	$6,611,591.91	$185,436.12	($1,737,982.90)	$42,746,353.46	$0.00	$42,746,353.46	
Pt. Everglades Unit 1									
311.0	Structures & Improvements	$1,729,556.57	$0.00	$0.00	$0.00	$1,729,556.57	$0.00	$1,729,556.57	2.6%
312.0	Boiler Plant Equipment	29,619,323.83	3,130,241.46	246,530.33	0.00	32,503,034.96	0.00	32,503,034.96	6.7%
314.0	Turbogenerator Units	14,924,045.91	2,092,909.10	653,154.55	0.00	16,363,800.46	0.00	16,363,800.46	1.4%
315.0	Accessory Electric Equipment	5,841,669.05	2,253,240.91	254,117.67	0.00	7,840,812.29	0.00	7,840,812.29	2.0%
316.0	Miscellaneous Power Plant Equipment	472,752.88	0.00	0.00	0.00	472,752.88	0.00	472,752.88	1.0%
	Subtotal Depreciable	$52,587,388.24	$7,486,391.47	$1,153,802.55	$0.00	$58,909,957.16	$0.00	$58,909,957.16	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Pt. Everglades Unit 1	$52,587,388.24	$7,486,391.47	$1,153,802.55	$0.00	$58,909,957.16	$0.00	$58,909,957.16	
Pt. Everglades Unit 2									
311.0	Structures & Improvements	$1,627,559.53	($375,630.42)	$0.00	$0.00	$1,251,929.11	$0.00	$1,251,929.11	2.6%
312.0	Boiler Plant Equipment	37,269,160.51	(14,894.61)	12,101.69	0.00	37,262,164.21	0.00	37,262,164.21	6.1%
314.0	Turbogenerator Units	15,442,824.43	304,453.04	0.00	947,146.99	16,694,224.46	0.00	16,694,224.46	1.5%
315.0	Accessory Electric Equipment	8,934,541.51	31,946.31	12,835.70	0.00	8,953,652.12	0.00	8,953,652.12	2.1%
316.0	Miscellaneous Power Plant Equipment	516,672.42	0.00	0.00	0.00	516,672.42	0.00	516,672.42	1.7%
	Subtotal Depreciable	$63,810,558.40	($54,125.68)	$24,737.39	$947,146.99	$64,678,842.32	$0.00	$64,678,842.32	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Pt. Everglades Unit 2	$63,810,558.40	($54,125.68)	$24,737.39	$947,146.99	$64,678,842.32	$0.00	$64,678,842.32	
Pt. Everglades Unit 3									
311.0	Structures & Improvements	$5,483,413.97	($4,090,039.32)	$78,073.69	$0.00	$1,315,300.96	$0.00	$1,315,300.96	2.6%
312.0	Boiler Plant Equipment	74,793,378.04	5,063,899.86	12,811.49	80,484.22	80,944,920.65	0.00	80,944,920.65	4.0%
314.0	Turbogenerator Units	23,267,876.93	(59,214.23)	0.00	545,009.87	23,753,672.57	0.00	23,753,672.57	1.5%
315.0	Accessory Electric Equipment	12,516,805.86	1,762,726.37	159,927.15	0.00	14,119,805.08	0.00	14,119,805.08	2.2%
316.0	Miscellaneous Power Plant Equipment	383,518.00	643,381.44	120,186.14	0.00	906,713.30	0.00	906,713.30	1.0%
	Subtotal Depreciable	$116,444,992.80	$4,340,724.14	$370,998.47	$625,494.09	$121,040,212.56	$0.00	$121,040,212.56	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Pt. Everglades Unit 3	$116,444,992.80	$4,340,724.14	$370,998.47	$625,494.09	$121,040,212.56	$0.00	$121,040,212.56	
Pt. Everglades Unit 4									
311.0	Structures & Improvements	$728,516.49	$304,598.77	$1,385.71	$21,594.79	$1,053,322.34	$0.00	$1,053,322.34	2.6%
312.0	Boiler Plant Equipment	93,470,316.80	(1,855,914.93)	1,743,564.05	0.00	90,070,837.82	0.00	90,070,837.82	3.6%
314.0	Turbogenerator Units	21,486,008.69	205,204.32	96,484.72	153,834.00	21,748,562.29	0.00	21,748,562.29	1.4%
315.0	Accessory Electric Equipment	14,359,730.48	3,881,672.92	143,026.60	0.00	18,098,376.80	0.00	18,098,376.80	2.1%
316.0	Miscellaneous Power Plant Equipment	206,900.22	551,535.30	47,200.52	0.00	713,235.00	0.00	713,235.00	1.3%
	Subtotal Depreciable	$130,253,472.68	$3,287,094.38	$2,031,661.60	$175,428.79	$131,684,334.25	$0.00	$131,684,334.25	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Pt. Everglades Unit 4	$130,253,472.68	$3,287,094.38	$2,031,661.60	$175,428.79	$131,684,334.25	$0.00	$131,684,334.25	

Hearing Exhibit - 00006996

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Pt. Everglades Site									
311.0	Structures & Improvements	$31,502,947.06	$532,592.27	$160,486.86	$0.00	$31,875,052.49	$0.00	$31,875,052.49	
312.0	Boiler Plant Equipment	237,852,892.06	7,831,104.18	2,015,007.56	0.00	243,468,988.68	0.00	243,468,988.68	
314.0	Turbogenerator Units	80,703,146.70	3,622,583.11	772,957.17	0.00	83,552,772.64	0.00	83,552,772.64	
315.0	Accessory Electric Equipment	47,299,196.47	7,944,720.42	579,707.12	0.00	54,664,211.77	0.00	54,664,211.77	
316.0	Miscellaneous Power Plant Equipment	3,343,057.24	1,416,639.65	181,849.15	0.00	4,577,847.94	0.00	4,577,847.94	
	Subtotal Depreciable	$400,501,241.55	$21,347,639.83	$3,710,007.86	$0.00	$418,138,873.52	$0.00	$418,138,873.52	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$167,643.45	$35,558.59	$48,714.27	$101.77	$174,589.55	$0.00	$174,589.55	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	485,687.68	288,477.80	17,914.00	9,985.20	746,236.68	0.00	746,236.68	
	Subtotal Amortizable	$653,331.14	$324,036.39	$66,628.27	$10,086.97	$920,826.23	$0.00	$920,826.23	
	Total Pt. Everglades Site	$401,154,572.69	$21,671,676.22	$3,776,636.13	$10,086.97	$419,059,699.75	$0.00	$419,059,699.75	
Riviera Common									
311.0	Structures & Improvements	$9,618,515.99	$314,019.39	$0.00	$0.00	$9,932,535.38	$0.00	$9,932,535.38	1.9%
312.0	Boiler Plant Equipment	678,958.78	20,654.32	0.00	(18,129.01)	681,184.09	0.00	681,184.09	0.4%
314.0	Turbogenerator Units	1,278,022.48	134,783.26	27,368.09	0.00	1,385,437.65	0.00	1,385,437.65	0.8%
315.0	Accessory Electric Equipment	2,134,740.81	24,080.34	5,636.31	(15,052.00)	2,138,112.84	0.00	2,138,112.84	1.4%
316.0	Miscellaneous Power Plant Equipment	876,957.97	228,221.67	43,589.82	0.00	1,061,589.82	0.00	1,061,589.82	2.1%
	Subtotal Depreciable	$14,586,896.03	$721,758.98	$76,594.22	($33,181.01)	$15,198,859.78	$0.00	$15,198,859.78	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$78,190.42	$1,544.27	($3,462.89)	$0.00	$83,197.58	$0.00	$83,197.58	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	17,054.52	0.00	1,590.00	0.00	15,464.52	0.00	15,464.52	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	216,402.42	128,136.55	10,932.11	0.00	333,606.86	0.00	333,606.86	7 Yr Amort
	Subtotal Amortizable	$311,647.36	$129,680.82	$9,059.22	$0.00	$432,268.96	$0.00	$432,268.96	
	Total Riviera Common	$14,898,543.39	$851,439.80	$85,653.44	($33,181.01)	$15,631,128.74	$0.00	$15,631,128.74	
Riviera Unit 3									
311.0	Structures & Improvements	$180,122.09	$162,432.00	$4,052.91	$0.00	$338,501.18	$0.00	$338,501.18	1.9%
312.0	Boiler Plant Equipment	27,832,774.01	130,530.63	88,574.17	0.00	27,874,730.47	0.00	27,874,730.47	1.7%
314.0	Turbogenerator Units	21,258,074.96	29,040.25	0.00	0.00	21,287,115.21	0.00	21,287,115.21	0.6%
315.0	Accessory Electric Equipment	2,596,444.76	32,022.29	15,213.41	15,052.00	2,628,305.64	0.00	2,628,305.64	1.5%
316.0	Miscellaneous Power Plant Equipment	123,335.40	0.00	0.00	0.00	123,335.40	0.00	123,335.40	0.3%
	Subtotal Depreciable	$51,990,751.22	$354,025.17	$107,840.49	$15,052.00	$52,251,987.90	$0.00	$52,251,987.90	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Riviera Unit 3	$51,990,751.22	$354,025.17	$107,840.49	$15,052.00	$52,251,987.90	$0.00	$52,251,987.90	
Riviera Unit 4									
311.0	Structures & Improvements	$112,709.27	$0.00	$0.00	$0.00	$112,709.27	$0.00	$112,709.27	1.9%
312.0	Boiler Plant Equipment	21,516,100.93	206,586.53	47,990.49	18,129.01	21,692,825.98	0.00	21,692,825.98	1.4%
314.0	Turbogenerator Units	16,263,326.06	0.00	0.00	0.00	16,263,326.06	0.00	16,263,326.06	0.6%
315.0	Accessory Electric Equipment	2,396,861.10	1,260,239.54	57,596.67	0.00	3,599,503.97	0.00	3,599,503.97	1.4%
316.0	Miscellaneous Power Plant Equipment	49,625.78	0.00	0.00	0.00	49,625.78	0.00	49,625.78	0.3%
	Subtotal Depreciable	$40,338,623.14	$1,466,826.07	$105,587.16	$18,129.01	$41,717,991.06	$0.00	$41,717,991.06	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Riviera Unit 4	$40,338,623.14	$1,466,826.07	$105,587.16	$18,129.01	$41,717,991.06	$0.00	$41,717,991.06	
Riviera Site									
311.0	Structures & Improvements	$9,911,347.35	$476,451.39	$4,052.91	$0.00	$10,383,745.83	$0.00	$10,383,745.83	
312.0	Boiler Plant Equipment	50,027,533.72	357,771.48	136,564.66	0.00	50,248,740.54	0.00	50,248,740.54	
314.0	Turbogenerator Units	38,799,423.50	163,823.51	27,368.09	0.00	38,935,878.92	0.00	38,935,878.92	
315.0	Accessory Electric Equipment	7,128,046.67	1,316,322.17	78,446.39	0.00	8,365,922.45	0.00	8,365,922.45	
316.0	Miscellaneous Power Plant Equipment	1,049,919.15	228,221.67	43,589.82	0.00	1,234,551.00	0.00	1,234,551.00	
	Subtotal Depreciable	$106,916,270.39	$2,542,590.22	$290,021.87	$0.00	$109,168,838.74	$0.00	$109,168,838.74	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$78,190.42	$1,544.27	($3,462.89)	$0.00	$83,197.58	$0.00	$83,197.58	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	17,054.52	0.00	1,590.00	0.00	15,464.52	0.00	15,464.52	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	216,402.42	128,136.55	10,932.11	0.00	333,606.86	0.00	333,606.86	
	Subtotal Amortizable	$311,647.36	$129,680.82	$9,059.22	$0.00	$432,268.96	$0.00	$432,268.96	
	Total Riviera Site	$107,227,917.75	$2,672,271.04	$299,081.09	$0.00	$109,601,107.70	$0.00	$109,601,107.70	

Hearing Exhibit - 00006997

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Sanford Common									
311.0	Structures & Improvements	$0.00	$4,399.20	$0.00	$0.00	$4,399.20	$0.00	$4,399.20	4.0%
312.0	Boiler Plant Equipment	209,348.45	0.00	0.00	0.00	209,348.45	0.00	209,348.45	3.6%
314.0	Turbogenerator Units	5,131.05	0.00	0.00	0.00	5,131.05	0.00	5,131.05	2.8%
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.5%
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.3%
	Subtotal Depreciable	$214,479.50	$4,399.20	$0.00	$0.00	$218,878.70	$0.00	$218,878.70	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	3,750.60	102,608.23	0.00	3,750.60	110,109.43	0.00	110,109.43	7 Yr Amort
	Subtotal Amortizable	$3,750.60	$102,608.23	$0.00	$3,750.60	$110,109.43	$0.00	$110,109.43	
	Total Sanford Common	$218,230.10	$107,007.43	$0.00	$3,750.60	$328,988.13	$0.00	$328,988.13	
Sanford Unit 3									
311.0	Structures & Improvements	$4,274,798.26	$670,534.08	$0.00	$0.00	$4,945,332.34	$0.00	$4,945,332.34	4.0%
312.0	Boiler Plant Equipment	11,883,302.54	(735,056.56)	0.00	0.00	10,948,245.98	0.00	10,948,245.98	3.6%
314.0	Turbogenerator Units	13,701,559.67	0.00	0.00	0.00	13,701,559.67	0.00	13,701,559.67	2.8%
315.0	Accessory Electric Equipment	4,404,837.77	453,507.30	22,300.87	0.00	4,836,044.20	0.00	4,836,044.20	3.5%
316.0	Miscellaneous Power Plant Equipment	336,745.11	82,688.89	2,525.16	0.00	416,908.84	0.00	416,908.84	2.3%
	Subtotal Depreciable	$34,401,243.35	$471,673.71	$24,826.03	$0.00	$34,848,091.03	$0.00	$34,848,091.03	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$16,523.20	$0.00	$10,621.09	$0.00	$5,902.11	$0.00	$5,902.11	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	36,954.29	29,289.44	0.00	0.00	66,243.73	0.00	66,243.73	7 Yr Amort
	Subtotal Amortizable	$53,477.49	$29,289.44	$10,621.09	$0.00	$72,145.84	$0.00	$72,145.84	
	Total Sanford Unit 3	$34,454,720.84	$500,963.15	$35,447.12	$0.00	$34,920,236.87	$0.00	$34,920,236.87	
Sanford Site									
311.0	Structures & Improvements	$4,274,798.26	$674,933.28	$0.00	$0.00	$4,949,731.54	$0.00	$4,949,731.54	
312.0	Boiler Plant Equipment	11,892,650.99	(735,056.56)	0.00	0.00	11,157,594.43	0.00	11,157,594.43	
314.0	Turbogenerator Units	13,706,690.72	0.00	0.00	0.00	13,706,690.72	0.00	13,706,690.72	
315.0	Accessory Electric Equipment	4,404,837.77	453,507.30	22,300.87	0.00	4,836,044.20	0.00	4,836,044.20	
316.0	Miscellaneous Power Plant Equipment	336,745.11	82,688.89	2,525.16	0.00	416,908.84	0.00	416,908.84	
	Subtotal Depreciable	$34,815,722.85	$476,072.91	$24,826.03	$0.00	$35,066,969.73	$0.00	$35,066,969.73	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$16,523.20	$0.00	$10,621.09	$0.00	$5,902.11	$0.00	$5,902.11	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	40,704.89	131,897.67	0.00	3,750.60	176,353.16	0.00	176,353.16	
	Subtotal Amortizable	$57,228.09	$131,897.67	$10,621.09	$3,750.60	$182,255.27	$0.00	$182,255.27	
	Total Sanford Site	$34,872,950.94	$607,970.58	$35,447.12	$3,750.60	$35,249,225.00	$0.00	$35,249,225.00	

Hearing Exhibit - 00006998

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Scherer Coal Cars									
311.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
312.0	Boiler Plant Equipment	34,049,316.01	0.00	263,913.07	0.00	33,785,402.94	0.00	33,785,402.94	7.0%
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Subtotal Depreciable	$34,049,316.01	$0.00	$263,913.07	$0.00	$33,785,402.94	$0.00	$33,785,402.94	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Scherer Coal Cars	$34,049,316.01	$0.00	$263,913.07	$0.00	$33,785,402.94	$0.00	$33,785,402.94	
Scherer Common (Site)									
311.0	Structures & Improvements	$37,251,294.80	$475,500.66	$219,511.19	$0.00	$37,507,284.29	$0.00	$37,507,284.29	1.6%
312.0	Boiler Plant Equipment	21,301,515.17	1,771,030.76	67,196.05	0.00	23,005,349.88	0.00	23,005,349.88	1.6%
314.0	Turbogenerator Units	3,937,918.24	0.00	0.00	0.00	3,937,918.24	0.00	3,937,918.24	1.0%
315.0	Accessory Electric Equipment	1,202,903.56	0.00	0.00	0.00	1,202,903.56	0.00	1,202,903.56	1.3%
316.0	Miscellaneous Power Plant Equipment	3,077,370.77	488,953.29	0.00	0.00	3,566,324.06	0.00	3,566,324.06	1.0%
	Subtotal Depreciable	$66,771,002.54	$2,735,484.73	$286,707.24	$0.00	$69,219,780.03	$0.00	$69,219,780.03	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	202,966.19	723,345.11	72,201.80	0.00	854,129.50	0.00	854,129.50	7 Yr Amort
	Subtotal Amortizable	$202,966.19	$723,345.11	$72,201.80	$0.00	$854,129.50	$0.00	$854,129.50	
	Total Scherer Common (Site)	$66,973,968.73	$3,458,829.84	$358,908.04	$0.00	$70,073,909.53	$0.00	$70,073,909.53	
Scherer Common 3 & 4									
311.0	Structures & Improvements	$2,877,374.52	$0.00	$0.00	$0.00	$2,877,374.52	$0.00	$2,877,374.52	1.9%
312.0	Boiler Plant Equipment	16,629,544.08	0.00	0.00	0.00	16,629,544.08	0.00	16,629,544.08	1.8%
314.0	Turbogenerator Units	326,995.22	16,229.14	40,024.86	0.00	303,199.50	0.00	303,199.50	0.9%
315.0	Accessory Electric Equipment	285,191.31	0.00	0.00	0.00	285,191.31	0.00	285,191.31	1.1%
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Subtotal Depreciable	$20,119,105.11	$16,229.14	$40,024.86	$0.00	$20,095,309.39	$0.00	$20,095,309.39	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Scherer Common 3 & 4	$20,119,105.11	$16,229.14	$40,024.86	$0.00	$20,095,309.39	$0.00	$20,095,309.39	
Scherer Unit 4									
311.0	Structures & Improvements	$62,352,143.79	($43,099.10)	$0.00	$0.00	$62,309,044.69	$0.00	$62,309,044.69	2.2%
312.0	Boiler Plant Equipment	267,899,260.51	394,039.39	6,440.38	0.00	268,086,859.52	0.00	268,086,859.52	1.9%
314.0	Turbogenerator Units	113,265,452.30	324,745.32	0.00	0.00	113,590,197.62	0.00	113,590,197.62	1.5%
315.0	Accessory Electric Equipment	22,042,534.67	416,577.83	0.00	0.00	22,459,112.50	0.00	22,459,112.50	2.3%
316.0	Miscellaneous Power Plant Equipment	3,722,279.17	301,777.55	0.00	0.00	4,024,056.72	0.00	4,024,056.72	1.8%
	Subtotal Depreciable	$469,081,670.44	$1,394,040.99	$6,440.38	$0.00	$470,469,271.05	$0.00	$470,469,271.05	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Scherer Unit 4	$469,081,670.44	$1,394,040.99	$6,440.38	$0.00	$470,469,271.05	$0.00	$470,469,271.05	
Scherer Site									
311.0	Structures & Improvements	$102,480,813.11	$432,401.56	$219,511.19	$0.00	$102,693,703.50	$0.00	$102,693,703.50	
312.0	Boiler Plant Equipment	339,879,636.75	2,165,070.15	337,549.50	0.00	341,507,156.40	0.00	341,507,156.40	
314.0	Turbogenerator Units	117,530,365.76	340,974.46	40,024.86	0.00	117,831,315.36	0.00	117,831,315.36	
315.0	Accessory Electric Equipment	23,530,829.54	416,577.83	0.00	0.00	23,947,207.37	0.00	23,947,207.37	
316.0	Miscellaneous Power Plant Equipment	6,799,649.94	790,730.84	0.00	0.00	7,590,380.78	0.00	7,590,380.78	
	Subtotal Depreciable	$590,021,094.10	$4,145,754.86	$597,085.55	$0.00	$593,569,763.41	$0.00	$593,569,763.41	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	202,966.19	723,345.11	72,201.80	0.00	854,129.50	0.00	854,129.50	
	Subtotal Amortizable	$202,966.19	$723,345.11	$72,201.80	$0.00	$854,129.50	$0.00	$854,129.50	
	Total Scherer Site	$590,224,060.29	$4,869,099.97	$669,287.35	$0.00	$594,423,892.91	$0.00	$594,423,892.91	

Hearing Exhibit - 00006999

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
SJRPP Coal & Lime Eq.									
311.0	Structures & Improvements	$3,785,679.16	$0.00	$0.00	$0.00	$3,785,679.16	$0.00	$3,785,679.16	2.7%
312.0	Boiler Plant Equipment	30,517,993.76	924,875.99	373,921.04	0.00	31,068,948.71	0.00	31,068,948.71	2.5%
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
315.0	Accessory Electric Equipment	3,646,741.39	87,499.89	4,897.95	0.00	3,729,343.33	0.00	3,729,343.33	1.6%
316.0	Miscellaneous Power Plant Equipment	302,789.31	0.00	0.00	0.00	302,789.31	0.00	302,789.31	1.0%
	Subtotal Depreciable	$38,253,203.62	$1,012,375.88	$378,818.99	$0.00	$38,886,760.51	$0.00	$38,886,760.51	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total SJRPP Coal & Lime Eq.	$38,253,203.62	$1,012,375.88	$378,818.99	$0.00	$38,886,760.51	$0.00	$38,886,760.51	
SJRPP Coal Cars									
311.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
312.0	Boiler Plant Equipment	2,658,009.37	0.00	0.00	0.00	2,658,009.37	0.00	2,658,009.37	0.0%
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Subtotal Depreciable	$2,658,009.37	$0.00	$0.00	$0.00	$2,658,009.37	$0.00	$2,658,009.37	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total SJRPP Coal Cars	$2,658,009.37	$0.00	$0.00	$0.00	$2,658,009.37	$0.00	$2,658,009.37	
SJRPP Common									
311.0	Structures & Improvements	$30,975,312.63	$734,075.97	$77,418.11	$0.00	$31,631,970.49	$0.00	$31,631,970.49	3.1%
312.0	Boiler Plant Equipment	3,314,640.19	140.38	70,725.03	(4,759.25)	3,239,296.29	0.00	3,239,296.29	2.0%
314.0	Turbogenerator Units	2,478,239.54	0.00	0.00	0.00	2,478,239.54	0.00	2,478,239.54	2.2%
315.0	Accessory Electric Equipment	5,883,283.38	(1,880.00)	0.00	0.00	5,881,403.38	0.00	5,881,403.38	1.3%
316.0	Miscellaneous Power Plant Equipment	1,544,088.22	23,158.37	10,141.42	0.00	1,557,105.17	0.00	1,557,105.17	0.6%
	Subtotal Depreciable	$43,975,563.96	$755,494.72	$158,284.56	($4,759.25)	$44,568,014.87	$0.00	$44,568,014.87	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$3,946.21	$0.00	$3,946.21	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	42,626.17	9,316.20	0.00	0.00	51,942.37	0.00	51,942.37	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	175,523.74	45,128.17	0.00	0.00	220,651.91	0.00	220,651.91	7 Yr Amort
	Subtotal Amortizable	$222,096.12	$54,444.37	$3,946.21	$0.00	$272,594.28	$0.00	$272,594.28	
	Total SJRPP Common	$44,197,660.08	$809,939.09	$162,230.77	($4,759.25)	$44,840,609.15	$0.00	$44,840,609.15	
SJRPP Gypsum & Ash									
311.0	Structures & Improvements	$2,052,191.70	$0.00	$0.00	$0.00	$2,052,191.70	$0.00	$2,052,191.70	3.4%
312.0	Boiler Plant Equipment	17,309,367.31	275,324.86	292,040.64	(40,410.00)	17,252,241.53	0.00	17,252,241.53	0.9%
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
315.0	Accessory Electric Equipment	53,006.59	0.00	0.00	0.00	53,006.59	0.00	53,006.59	2.4%
316.0	Miscellaneous Power Plant Equipment	111,288.85	0.00	0.00	0.00	111,288.85	0.00	111,288.85	1.4%
	Subtotal Depreciable	$19,525,854.45	$275,324.86	$292,040.64	($40,410.00)	$19,468,728.67	$0.00	$19,468,728.67	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total SJRPP Gypsum & Ash	$19,525,854.45	$275,324.86	$292,040.64	($40,410.00)	$19,468,728.67	$0.00	$19,468,728.67	
SJRPP Unit 1									
311.0	Structures & Improvements	$9,044,767.27	($5,672.15)	$0.00	$0.00	$9,039,095.12	$0.00	$9,039,095.12	2.4%
312.0	Boiler Plant Equipment	71,430,628.37	491,996.36	284,006.73	40,410.00	71,679,028.00	0.00	71,679,028.00	2.2%
314.0	Turbogenerator Units	25,574,072.90	(4,402.98)	84,180.81	0.00	25,485,489.11	0.00	25,485,489.11	2.4%
315.0	Accessory Electric Equipment	11,376,845.96	83,316.78	33,727.65	0.00	11,426,237.09	0.00	11,426,237.09	1.6%
316.0	Miscellaneous Power Plant Equipment	2,002,513.58	0.00	0.00	0.00	2,002,513.58	0.00	2,002,513.58	2.4%
	Subtotal Depreciable	$119,428,828.08	$565,240.01	$401,915.19	$40,410.00	$119,632,362.90	$0.00	$119,632,362.90	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	135,410.86	0.00	68,542.39	0.00	66,868.47	0.00	66,868.47	7 Yr Amort
	Subtotal Amortizable	$135,410.86	$0.00	$68,542.39	$0.00	$66,868.47	$0.00	$66,868.47	
	Total SJRPP Unit 1	$119,564,038.94	$565,240.01	$470,457.58	$40,410.00	$119,699,231.37	$0.00	$119,699,231.37	

Hearing Exhibit - 00007000

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
SJRPP Unit 2									
311.0	Structures & Improvements	$7,388,745.71	$0.00	$0.00	$0.00	$7,388,745.71	$0.00	$7,388,745.71	2.5%
312.0	Boiler Plant Equipment	64,687,830.83	1,108,208.18	832,983.55	4,759.25	64,967,812.71	0.00	64,967,812.71	2.3%
314.0	Turbogenerator Units	23,158,345.63	980,977.92	301,154.12	0.00	23,738,169.43	0.00	23,738,169.43	2.3%
315.0	Accessory Electric Equipment	9,669,574.88	366,795.48	172,221.34	0.00	9,864,148.82	0.00	9,864,148.82	1.9%
316.0	Miscellaneous Power Plant Equipment	1,601,189.10	0.00	0.00	0.00	1,601,189.10	0.00	1,601,189.10	2.1%
	Subtotal Depreciable	$106,505,486.95	$2,355,979.58	$1,306,359.01	$4,759.25	$107,559,866.77	$0.00	$107,559,866.77	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total SJRPP Unit 2	$106,505,486.95	$2,355,979.58	$1,306,359.01	$4,759.25	$107,559,866.77	$0.00	$107,559,866.77	
SJRPP Site									
311.0	Structures & Improvements	$53,246,696.47	$728,403.82	$77,418.11	$0.00	$53,897,682.18	$0.00	$53,897,682.18	
312.0	Boiler Plant Equipment	189,918,269.83	2,800,543.77	1,853,676.99	0.00	190,865,136.61	0.00	190,865,136.61	
314.0	Turbogenerator Units	51,210,658.07	876,574.94	385,334.93	0.00	51,701,898.08	0.00	51,701,898.08	
315.0	Accessory Electric Equipment	30,409,252.00	535,734.15	210,846.94	0.00	30,734,139.21	0.00	30,734,139.21	
316.0	Miscellaneous Power Plant Equipment	5,561,869.06	23,158.37	10,141.42	0.00	5,574,886.01	0.00	5,574,886.01	
	Subtotal Depreciable	$330,346,745.43	$4,964,415.05	$2,537,418.39	$0.00	$332,773,742.09	$0.00	$332,773,742.09	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$3,946.21	$0.00	$3,946.21	$0.00	$0.00	$0.00	$0.00	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	42,626.17	9,316.20	0.00	0.00	51,942.37	0.00	51,942.37	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	310,934.60	45,128.17	68,542.38	0.00	287,520.38	0.00	287,520.38	
	Subtotal Amortizable	$357,506.98	$54,444.37	$72,488.80	$0.00	$339,462.75	$0.00	$339,462.75	
	Total SJRPP Site	$330,704,252.41	$5,018,859.42	$2,609,906.99	$0.00	$333,113,204.84	$0.00	$333,113,204.84	

Hearing Exhibit - 00007001

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Turkey Point Common									
311.0	Structures & Improvements	$8,720,763.81	$125,279.86	$6,733.23	$0.00	$8,839,310.44	$0.00	$8,839,310.44	2.3%
312.0	Boiler Plant Equipment	2,154,151.60	394,548.96	0.00	(55,699.40)	2,493,001.16	0.00	2,493,001.16	2.1%
314.0	Turbogenerator Units	1,396,333.91	40,150.99	0.00	84,601.26	1,521,086.16	0.00	1,521,086.16	1.2%
315.0	Accessory Electric Equipment	3,227,404.77	0.00	0.00	0.00	3,227,404.77	0.00	3,227,404.77	2.1%
316.0	Miscellaneous Power Plant Equipment	1,005,492.23	0.00	0.00	0.00	1,005,492.23	0.00	1,005,492.23	1.0%
	Subtotal Depreciable	$16,504,146.32	$559,979.81	$6,733.23	$28,901.86	$17,086,294.76	$0.00	$17,086,294.76	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$59,953.37	$42,509.34	$24,855.91	$0.00	$77,606.80	$0.00	$77,606.80	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	12,089.60	0.00	0.00	0.00	12,089.60	0.00	12,089.60	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	557,307.45	12,628.85	10,296.59	0.00	559,639.71	0.00	559,639.71	7 Yr Amort
	Subtotal Amortizable	$620,330.42	$55,138.19	$35,152.50	$0.00	$649,316.11	$0.00	$649,316.11	
	Total Turkey Point Common	$17,133,476.74	$615,118.00	$41,885.73	$28,901.86	$17,735,610.87	$0.00	$17,735,610.87	
Turkey Point Unit 1									
311.0	Structures & Improvements	$1,994,814.39	$0.00	$0.00	$0.00	$1,994,814.39	$0.00	$1,994,814.39	2.5%
312.0	Boiler Plant Equipment	62,323,816.67	233,927.47	37,834.00	23,900.46	62,543,810.60	0.00	62,543,810.60	2.0%
314.0	Turbogenerator Units	22,051,579.89	0.00	14,981.83	40,577.74	22,077,176.00	0.00	22,077,176.00	1.4%
315.0	Accessory Electric Equipment	4,488,072.99	26,526.78	11,710.74	0.00	4,502,891.03	0.00	4,502,891.03	2.2%
316.0	Miscellaneous Power Plant Equipment	640,999.28	0.00	0.00	0.00	640,999.28	0.00	640,999.28	1.0%
	Subtotal Depreciable	$91,499,083.22	$260,454.25	$64,526.57	$64,478.20	$91,759,491.30	$0.00	$91,759,491.30	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	1,159.18	0.00	0.00	0.00	1,159.18	0.00	1,159.18	7 Yr Amort
	Subtotal Amortizable	$1,159.18	$0.00	$0.00	$0.00	$1,159.18	$0.00	$1,159.18	
	Total Turkey Point Unit 1	$91,500,242.40	$260,454.25	$64,526.57	$64,478.20	$91,760,650.48	$0.00	$91,760,650.48	
Turkey Point Unit 2									
311.0	Structures & Improvements	$2,273,214.65	$545,220.56	$35,203.46	$0.00	$2,783,231.75	$0.00	$2,783,231.75	2.1%
312.0	Boiler Plant Equipment	48,138,679.88	2,460,173.63	619,265.27	31,798.94	50,011,387.18	0.00	50,011,387.18	1.8%
314.0	Turbogenerator Units	22,309,664.11	992,559.13	273,004.81	0.00	23,029,218.43	0.00	23,029,218.43	1.2%
315.0	Accessory Electric Equipment	7,055,364.11	29,686.89	2,917.69	0.00	7,082,133.31	0.00	7,082,133.31	1.9%
316.0	Miscellaneous Power Plant Equipment	353,210.92	0.00	0.00	0.00	353,210.92	0.00	353,210.92	0.9%
	Subtotal Depreciable	$80,130,133.67	$4,027,640.21	$930,391.23	$31,798.94	$83,259,181.59	$0.00	$83,259,181.59	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Turkey Point Unit 2	$80,130,133.67	$4,027,640.21	$930,391.23	$31,798.94	$83,259,181.59	$0.00	$83,259,181.59	
Turkey Point Site									
311.0	Structures & Improvements	$12,968,792.85	$670,500.42	$41,936.69	$0.00	$13,817,356.58	$0.00	$13,817,356.58	
312.0	Boiler Plant Equipment	112,616,448.15	3,088,650.06	657,099.27	0.00	115,047,998.94	0.00	115,047,998.94	
314.0	Turbogenerator Units	45,757,577.91	1,032,710.12	287,986.44	125,179.00	46,627,480.59	0.00	46,627,480.59	
315.0	Accessory Electric Equipment	14,770,841.87	56,213.67	14,626.43	0.00	14,812,429.11	0.00	14,812,429.11	
316.0	Miscellaneous Power Plant Equipment	1,999,702.43	0.00	0.00	0.00	1,999,702.43	0.00	1,999,702.43	
	Subtotal Depreciable	$188,133,363.21	$4,848,076.27	$1,001,650.83	$125,179.00	$192,104,967.65	$0.00	$192,104,967.65	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$59,953.37	$42,509.34	$24,855.91	$0.00	$77,606.80	$0.00	$77,606.80	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	12,089.60	0.00	0.00	0.00	12,089.60	0.00	12,089.60	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	558,466.63	12,628.85	10,296.59	0.00	560,798.89	0.00	560,798.89	
	Subtotal Amortizable	$630,489.60	$55,138.19	$35,152.50	$0.00	$650,475.29	$0.00	$650,475.29	
	Total Turkey Point Site	$188,763,852.81	$4,903,214.46	$1,036,803.33	$125,179.00	$192,755,442.94	$0.00	$192,755,442.94	
STEAM PRODUCTION									
311.0	Structures & Improvements	$591,591,822.77	$6,208,843.44	$1,270,506.08	($0.00)	$596,529,960.13	$0.00	$596,529,960.13	
312.0	Boiler Plant Equipment	1,557,891,449.97	57,520,257.87	18,932,539.72	(0.00)	1,596,479,168.12	0.00	1,596,479,168.12	
314.0	Turbogenerator Units	683,510,779.00	39,525,812.73	10,837,450.79	(0.00)	712,199,140.94	0.00	712,199,140.94	
315.0	Accessory Electric Equipment	210,969,210.97	14,926,072.22	2,756,755.16	0.00	223,156,528.03	0.00	223,156,528.03	
316.0	Miscellaneous Power Plant Equipment	35,977,009.65	2,885,996.12	452,206.53	0.00	38,410,799.24	0.00	38,410,799.24	
	Subtotal Depreciable	$3,079,960,072.36	$121,066,982.38	$34,251,458.28	($0.00)	$3,166,775,596.46	$0.00	$3,166,775,596.46	
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$849,836.92	$171,252.18	$175,956.94	($304.95)	$844,825.21	$0.00	$844,825.21	
316.5	Misc. Power Plant Equipt. - 5-Year Amort	196,563.90	105,154.55	1,590.00	17,892.00	318,020.45	0.00	318,020.45	
316.7	Misc. Power Plant Equipt. - 7-Year Amort	3,808,674.21	2,173,635.15	427,301.21	7,953.04	5,562,961.19	0.00	5,562,961.19	
	Subtotal Amortizable	$4,855,075.03	$2,450,041.88	$604,850.15	$25,540.09	$6,525,806.85	$0.00	$6,525,806.85	
	TOTAL STEAM PRODUCTION	$3,084,815,147.39	$123,517,024.26	$34,856,308.43	$25,540.09	$3,173,301,403.31	$0.00	$3,173,301,403.31	

Hearing Exhibit - 00007002

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
St. Lucie Common									
321.0	Structures & Improvements	$316,706,396.43	$12,478,901.75	$2,003,953.01	$0.00	$327,181,347.17	$0.00	$327,181,347.17	1.4%
322.0	Reactor Plant Equipment	78,402,498.14	(3,124,020.64)	10,152.06	(604,843.43)	74,663,481.99	0.00	74,663,481.99	3.1%
323.0	Turbogenerator Units	2,798,404.51	1,173,170.43	109,129.00	(1,816,938.60)	2,045,507.34	0.00	2,045,507.34	6.4%
324.0	Accessory Electric Equipment	29,697,428.23	(31,477.57)	4,729.35	0.00	29,661,221.31	0.00	29,661,221.31	1.2%
325.0	Miscellaneous Power Plant Equipment	26,072,185.95	(2,727,599.49)	5,099,592.36	0.00	18,244,994.10	0.00	18,244,994.10	2.5%
	Subtotal Depreciable	$453,676,915.26	$7,768,974.48	$7,227,555.80	($2,421,782.03)	$451,796,551.91	$0.00	$451,796,551.91	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,650,126.01	$117,156.81	$1,169,189.36	$0.00	$598,093.46	$0.00	$598,093.46	3 Yr Amort
325.5	Misc. Power Plant Equipt. - 5-Year Amort	1,931,983.14	(1,219.90)	72,890.72	0.00	1,857,872.52	0.00	1,857,872.52	5 Yr Amort
325.7	Misc. Power Plant Equipt. - 7-Year Amort	16,865,413.02	2,330,887.82	679,851.43	0.00	18,516,449.41	0.00	18,516,449.41	7 Yr Amort
	Subtotal Amortizable	$20,447,522.17	$2,446,824.73	$1,921,931.51	$0.00	$20,972,415.39	$0.00	$20,972,415.39	
	Total St. Lucie Common	$474,124,437.43	$10,215,799.21	$9,149,487.31	($2,421,782.03)	$472,768,967.30	$0.00	$472,768,967.30	
St. Lucie Unit 1									
321.0	Structures & Improvements	$156,091,759.37	$4,878,548.79	$1,022,250.99	$0.00	$161,948,057.17	$0.00	$161,948,057.17	1.1%
322.0	Reactor Plant Equipment	474,538,586.35	20,835,100.23	721,501.01	0.00	494,652,185.57	0.00	494,652,185.57	1.8%
323.0	Turbogenerator Units	108,057,708.26	5,082,702.56	1,359,988.32	0.00	109,780,422.50	0.00	109,780,422.50	1.2%
324.0	Accessory Electric Equipment	78,027,847.45	667,965.29	186,569.05	0.00	78,509,243.69	0.00	78,509,243.69	1.7%
325.0	Miscellaneous Power Plant Equipment	10,499,702.53	0.00	0.00	0.00	10,499,702.53	0.00	10,499,702.53	1.0%
	Subtotal Depreciable	$827,215,603.96	$31,464,316.87	$3,290,309.37	$0.00	$855,389,611.46	$0.00	$855,389,611.46	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
325.7	Misc. Power Plant Equipt. - 7-Year Amort	12,611.00	0.00	0.00	0.00	12,611.00	0.00	12,611.00	7 Yr Amort
	Subtotal Amortizable	$12,611.00	$0.00	$0.00	$0.00	$12,611.00	$0.00	$12,611.00	
	Total St. Lucie Unit 1	$827,228,214.96	$31,464,316.87	$3,290,309.37	$0.00	$855,402,222.46	$0.00	$855,402,222.46	
St. Lucie Unit 2									
321.0	Structures & Improvements	$246,340,975.15	$12,793,599.39	$73,238.03	$0.00	$259,061,336.51	$0.00	$259,061,336.51	1.0%
322.0	Reactor Plant Equipment	617,427,889.55	225,358,992.03	116,177,682.71	604,843.43	727,244,042.30	0.00	727,244,042.30	1.1%
323.0	Turbogenerator Units	152,772,040.66	1,117,078.58	983,545.70	1,816,938.60	154,722,512.14	0.00	154,722,512.14	1.9%
324.0	Accessory Electric Equipment	184,992,841.02	(360,417.73)	88,698.18	0.00	184,543,725.11	0.00	184,543,725.11	1.6%
325.0	Miscellaneous Power Plant Equipment	21,251,426.21	(16,250.50)	0.00	0.00	21,235,175.71	0.00	21,235,175.71	1.3%
	Subtotal Depreciable	$1,202,785,172.59	$238,923,001.77	$117,323,164.62	$2,421,782.03	$1,326,806,791.77	$0.00	$1,326,806,791.77	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
325.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total St. Lucie Unit 2	$1,202,785,172.59	$238,923,001.77	$117,323,164.62	$2,421,782.03	$1,326,806,791.77	$0.00	$1,326,806,791.77	
St. Lucie Site									
321.0	Structures & Improvements	$721,139,132.95	$30,151,049.93	$3,099,442.03	$0.00	$748,190,740.85	$0.00	$748,190,740.85	
322.0	Reactor Plant Equipment	1,170,368,974.04	243,100,071.62	116,909,335.80	0.00	1,296,559,709.86	0.00	1,296,559,709.86	
323.0	Turbogenerator Units	261,628,153.43	7,372,951.57	2,452,663.02	0.00	266,548,441.98	0.00	266,548,441.98	
324.0	Accessory Electric Equipment	272,718,116.70	276,069.99	279,996.58	0.00	272,714,190.11	0.00	272,714,190.11	
325.0	Miscellaneous Power Plant Equipment	57,823,314.89	(2,743,849.99)	5,099,592.36	0.00	49,979,872.34	0.00	49,979,872.34	
	Subtotal Depreciable	$2,483,677,691.81	$278,156,293.12	$127,841,029.79	$0.00	$2,633,992,955.14	$0.00	$2,633,992,955.14	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,650,126.01	$117,156.81	$1,169,189.36	$0.00	$598,093.46	$0.00	$598,093.46	
325.5	Misc. Power Plant Equipt. - 5-Year Amort	1,931,983.14	(1,219.90)	72,890.72	0.00	1,857,872.52	0.00	1,857,872.52	
325.7	Misc. Power Plant Equipt. - 7-Year Amort	16,878,024.02	2,330,887.82	679,851.43	0.00	18,529,060.41	0.00	18,529,060.41	
	Subtotal Amortizable	$20,460,133.17	$2,446,824.73	$1,921,931.51	$0.00	$20,985,026.39	$0.00	$20,985,026.39	
	Total St. Lucie Site	$2,504,137,824.98	$280,603,117.85	$129,762,961.30	$0.00	$2,654,977,981.53	$0.00	$2,654,977,981.53	

Hearing Exhibit - 00007003

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Turkey Point Common									
321.0	Structures & Improvements	$231,227,234.51	$14,067,213.37	$212,411.53	$0.00	$245,082,036.35	$0.00	$245,082,036.35	1.1%
322.0	Reactor Plant Equipment	45,385,136.13	1,845,411.33	0.00	(372,423.42)	46,858,124.04	0.00	46,858,124.04	1.5%
323.0	Turbogenerator Units	17,985,752.67	4,669,302.99	35,686.50	(10,364,604.38)	12,274,765.78	0.00	12,274,765.78	1.4%
324.0	Accessory Electric Equipment	41,489,177.06	0.00	0.00	0.00	41,489,177.06	0.00	41,489,177.06	0.9%
325.0	Miscellaneous Power Plant Equipment	22,347,274.24	1,970,298.91	176,287.94	0.00	24,141,285.21	0.00	24,141,285.21	1.2%
	Subtotal Depreciable	$358,434,574.63	$22,572,226.60	$424,364.97	($10,737,027.80)	$369,845,408.46	$0.00	$369,845,408.46	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,813,338.49	$363,137.42	$1,134,513.78	$0.00	$1,041,962.13	$0.00	$1,041,962.13	3 Yr Amort
325.5	Misc. Power Plant Equipt. - 5-Year Amort	1,029,614.61	2,834.43	0.00	0.00	1,032,449.04	0.00	1,032,449.04	5 Yr Amort
325.7	Misc. Power Plant Equipt. - 7-Year Amort	19,045,293.74	2,031,136.41	741,057.26	0.00	20,335,372.89	0.00	20,335,372.89	7 Yr Amort
	Subtotal Amortizable	$21,868,246.84	$2,397,108.26	$1,875,571.04	$0.00	$22,409,784.06	$0.00	$22,409,784.06	
	Total Turkey Point Common	$380,322,821.47	$24,969,334.86	$2,299,936.01	($10,737,027.80)	$392,255,192.52	$0.00	$392,255,192.52	
Turkey Point Unit 3									
321.0	Structures & Improvements	$51,622,028.00	$1,841,065.02	$149,765.19	$0.00	$53,313,327.83	$0.00	$53,313,327.83	0.8%
322.0	Reactor Plant Equipment	290,170,203.57	4,356,208.25	3,821,376.70	323,828.23	291,028,861.35	0.00	291,028,861.35	1.3%
323.0	Turbogenerator Units	80,977,307.14	648,975.35	0.00	7,426,724.87	89,051,007.36	0.00	89,051,007.36	1.5%
324.0	Accessory Electric Equipment	99,426,665.24	3,298,782.88	206,886.71	0.00	102,518,541.41	0.00	102,518,541.41	1.0%
325.0	Miscellaneous Power Plant Equipment	2,775,737.10	24,372.09	2,604.52	0.00	2,797,504.67	0.00	2,797,504.67	1.4%
	Subtotal Depreciable	$524,971,941.05	$10,167,381.59	$4,180,633.12	$7,750,553.10	$538,709,242.62	$0.00	$538,709,242.62	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
325.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Turkey Point Unit 3	$524,971,941.05	$10,167,381.59	$4,180,633.12	$7,750,553.10	$538,709,242.62	$0.00	$538,709,242.62	
Turkey Point Unit 4									
321.0	Structures & Improvements	$62,906,081.62	$15,990,369.02	$310,796.90	$0.00	$78,584,653.74	$0.00	$78,584,653.74	0.6%
322.0	Reactor Plant Equipment	287,282,588.54	21,417,818.58	(3,081,963.04)	48,595.19	291,830,985.35	0.00	291,830,985.35	1.5%
323.0	Turbogenerator Units	110,295,929.75	5,001,514.16	5,521,868.80	2,937,879.51	112,713,454.62	0.00	112,713,454.62	1.9%
324.0	Accessory Electric Equipment	141,979,048.62	22,274.67	2,870.72	0.00	141,998,452.57	0.00	141,998,452.57	1.0%
325.0	Miscellaneous Power Plant Equipment	3,808,572.06	0.00	0.00	0.00	3,808,572.06	0.00	3,808,572.06	1.7%
	Subtotal Depreciable	$566,271,220.59	$42,431,976.43	$2,753,573.38	$2,986,474.70	$628,936,098.34	$0.00	$628,936,098.34	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
325.7	Misc. Power Plant Equipt. - 7-Year Amort	127,767.99	0.00	0.00	0.00	127,767.99	0.00	127,767.99	7 Yr Amort
	Subtotal Amortizable	$127,767.99	$0.00	$0.00	$0.00	$127,767.99	$0.00	$127,767.99	
	Total Turkey Point Unit 4	$566,398,988.58	$42,431,976.43	$2,753,573.38	$2,986,474.70	$629,063,866.33	$0.00	$629,063,866.33	
Turkey Point Site									
321.0	Structures & Improvements	$345,754,344.13	$31,898,647.41	$672,973.62	$0.00	$376,980,017.92	$0.00	$376,980,017.92	
322.0	Reactor Plant Equipment	602,837,928.24	27,819,436.16	739,413.66	0.00	629,717,950.74	0.00	629,717,950.74	
323.0	Turbogenerator Units	209,258,989.56	10,337,792.50	5,557,534.30	0.00	214,039,247.76	0.00	214,039,247.76	
324.0	Accessory Electric Equipment	282,894,890.94	3,321,037.55	209,757.43	0.00	286,006,171.06	0.00	286,006,171.06	
325.0	Miscellaneous Power Plant Equipment	26,931,583.40	1,994,671.00	178,892.46	0.00	30,747,361.94	0.00	30,747,361.94	
	Subtotal Depreciable	$1,469,677,736.27	$75,171,584.62	$7,358,571.47	$0.00	$1,537,490,749.42	$0.00	$1,537,490,749.42	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,813,338.49	$363,137.42	$1,134,513.78	$0.00	$1,041,962.13	$0.00	$1,041,962.13	
325.5	Misc. Power Plant Equipt. - 5-Year Amort	1,029,614.61	2,834.43	0.00	0.00	1,032,449.04	0.00	1,032,449.04	
325.7	Misc. Power Plant Equipt. - 7-Year Amort	19,173,061.73	2,031,136.41	741,057.26	0.00	20,463,140.88	0.00	20,463,140.88	
	Subtotal Amortizable	$22,016,014.83	$2,397,108.26	$1,875,571.04	$0.00	$22,537,552.05	$0.00	$22,537,552.05	
	Total Turkey Point Site	$1,491,693,751.10	$77,568,692.88	$9,234,142.51	$0.00	$1,560,028,301.47	$0.00	$1,560,028,301.47	
NUCLEAR PRODUCTION									
321.0	Structures & Improvements	$1,066,893,477.08	$62,049,697.34	$3,772,415.65	$0.00	$1,125,170,758.77	$0.00	$1,125,170,758.77	
322.0	Reactor Plant Equipment	1,773,206,902.28	270,719,507.78	117,648,749.46	0.00	1,926,277,660.60	0.00	1,926,277,660.60	
323.0	Turbogenerator Units	470,887,142.99	17,710,744.07	8,010,197.32	0.00	480,587,689.74	0.00	480,587,689.74	
324.0	Accessory Electric Equipment	555,813,007.64	3,597,107.54	489,754.01	0.00	558,720,361.17	0.00	558,720,361.17	
325.0	Miscellaneous Power Plant Equipment	86,754,866.09	(749,178.99)	5,278,484.82	0.00	80,727,234.28	0.00	80,727,234.28	
	Subtotal Depreciable	$3,953,355,428.08	$353,327,877.74	$135,199,601.26	$0.00	$4,171,483,704.56	$0.00	$4,171,483,704.56	
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$3,463,464.50	$480,294.23	$2,303,703.14	$0.00	$1,640,055.59	$0.00	$1,640,055.59	
325.5	Misc. Power Plant Equipt. - 5-Year Amort	2,961,597.75	1,814.53	72,890.72	0.00	2,890,321.56	0.00	2,890,321.56	
325.7	Misc. Power Plant Equipt. - 7-Year Amort	36,051,086.75	4,362,024.23	1,420,906.69	0.00	38,992,201.29	0.00	38,992,201.29	
	Subtotal Amortizable	$42,476,148.00	$4,843,932.99	$3,797,502.55	$0.00	$43,522,578.44	$0.00	$43,522,578.44	
	TOTAL NUCLEAR PRODUCTION	$3,995,831,576.08	$358,171,810.73	$138,997,103.81	$0.00	$4,215,006,283.00	$0.00	$4,215,006,283.00	

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Ft. Myers GTs									
341.0	Structures & Improvements	$3,747,296.25	$13,894.68	$7,272.86	$0.00	$3,753,918.07	$0.00	$3,753,918.07	2.1%
342.0	Fuel Holders, Products, and Accessories	3,013,285.00	0.00	0.00	0.00	3,013,285.00	0.00	3,013,285.00	5.0%
343.0	Prime Movers	43,868,013.13	(64,925.18)	29,757.78	(339,402.00)	43,433,928.17	0.00	43,433,928.17	3.1%
344.0	Generators	20,316,637.03	173,501.81	0.00	0.00	20,490,138.84	0.00	20,490,138.84	1.9%
345.0	Accessory Electric Equipment	13,243,723.86	0.00	0.00	0.00	13,243,723.86	0.00	13,243,723.86	2.9%
346.0	Miscellaneous Power Plant Equipment	85,193.94	0.00	0.00	0.00	85,193.94	0.00	85,193.94	2.0%
	Subtotal Depreciable	$84,294,129.21	$122,471.31	$37,030.64	($339,402.00)	$84,020,167.88	$0.00	$84,020,167.88	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	5,082.70	0.00	5,082.70	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$5,082.70	$0.00	$5,082.70	$0.00	$0.00	$0.00	$0.00	
	Total Ft. Myers GTs	$84,299,211.91	$122,471.31	$42,113.34	($339,402.00)	$84,020,167.88	$0.00	$84,020,167.88	
Lauderdale GTs									
341.0	Structures & Improvements	$6,270,695.61	$0.00	$0.00	$0.00	$6,270,695.61	$0.00	$6,270,695.61	2.2%
342.0	Fuel Holders, Products, and Accessories	2,172,186.42	0.00	0.00	0.00	2,172,186.42	0.00	2,172,186.42	4.5%
343.0	Prime Movers	50,131,395.72	(744,542.07)	1,496,824.04	299,636.91	48,189,866.52	0.00	48,189,866.52	2.2%
344.0	Generators	19,164,546.06	1,043,676.31	488,684.33	0.00	19,719,538.04	0.00	19,719,538.04	1.1%
345.0	Accessory Electric Equipment	4,922,543.50	38,712.41	2,029.99	0.00	4,959,225.92	0.00	4,959,225.92	1.1%
346.0	Miscellaneous Power Plant Equipment	251,215.51	0.00	0.00	0.00	251,215.51	0.00	251,215.51	0.6%
	Subtotal Depreciable	$82,912,582.82	$337,846.65	$1,987,538.36	$299,636.91	$81,562,528.02	$0.00	$81,562,528.02	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	41,027.80	0.00	41,027.80	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$41,027.80	$0.00	$41,027.80	$0.00	$0.00	$0.00	$0.00	
	Total Lauderdale GTs	$82,953,610.62	$337,846.65	$2,028,566.16	$299,636.91	$81,562,528.02	$0.00	$81,562,528.02	
Pt. Everglades GTs									
341.0	Structures & Improvements	$4,138,461.47	$282,674.26	$31,403.00	$0.00	$4,389,732.73	$0.00	$4,389,732.73	1.5%
342.0	Fuel Holders, Products, and Accessories	10,458,214.88	0.00	0.00	0.00	10,458,214.88	0.00	10,458,214.88	5.1%
343.0	Prime Movers	21,686,823.06	1,075,543.32	383,747.63	323,925.53	22,702,844.28	0.00	22,702,844.28	2.6%
344.0	Generators	11,964,548.95	0.00	0.00	0.00	11,964,548.95	0.00	11,964,548.95	1.8%
345.0	Accessory Electric Equipment	3,618,791.91	32,086.96	30,526.73	0.00	3,620,352.14	0.00	3,620,352.14	0.8%
346.0	Miscellaneous Power Plant Equipment	100,271.44	86,553.00	0.00	0.00	186,824.44	0.00	186,824.44	0.0%
	Subtotal Depreciable	$51,967,211.71	$1,476,857.54	$445,677.36	$323,925.53	$53,322,317.42	$0.00	$53,322,317.42	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$66,069.48	$29,987.71	$25,310.05	$0.00	$70,747.14	$0.00	$70,747.14	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	161,675.83	77,870.83	23,628.40	(9,985.20)	205,933.06	0.00	205,933.06	7 Yr Amort
	Subtotal Amortizable	$227,745.31	$107,858.54	$48,938.45	($9,985.20)	$276,680.20	$0.00	$276,680.20	
	Total Pt. Everglades GTs	$52,194,957.02	$1,584,696.08	$494,615.81	$313,940.33	$53,598,997.62	$0.00	$53,598,997.62	
OTHER PRODUCTION (GAS TURBINES)									
341.0	Structures & Improvements	$14,156,453.33	$296,568.94	$38,675.86	$0.00	$14,414,346.41	$0.00	$14,414,346.41	
342.0	Fuel Holders, Products, and Accessories	15,843,666.30	0.00	0.00	0.00	15,843,666.30	0.00	15,843,666.30	
343.0	Prime Movers	115,708,331.91	246,078.07	1,910,329.45	284,180.44	114,326,238.97	0.00	114,326,238.97	
344.0	Generators	51,445,732.04	1,217,176.12	486,684.33	0.00	52,174,225.83	0.00	52,174,225.83	
345.0	Accessory Electric Equipment	21,785,059.27	70,799.37	32,556.72	0.00	21,823,301.92	0.00	21,823,301.92	
346.0	Miscellaneous Power Plant Equipment	436,680.89	86,553.00	0.00	0.00	523,233.89	0.00	523,233.89	
	Subtotal Depreciable	$219,173,923.74	$1,917,175.50	$2,470,246.36	$284,180.44	$218,905,013.32	$0.00	$218,905,013.32	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$66,069.48	$29,987.71	$25,310.05	$0.00	$70,747.14	$0.00	$70,747.14	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	207,786.33	77,870.83	69,738.90	(9,985.20)	205,933.06	0.00	205,933.06	
	Subtotal Amortizable	$273,875.81	$107,858.54	$95,048.95	($9,985.20)	$276,680.20	$0.00	$276,680.20	
	SUBTOTAL OTHER PRODUCTION (GAS TURBINES)	$219,447,799.55	$2,025,014.04	$2,565,295.31	$274,175.24	$219,181,693.52	$0.00	$219,181,693.52	

Hearing Exhibit - 00007005

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Ft. Myers Common									
341.0	Structures & Improvements	$5,816,526.11	$0.00	$0.00	$0.00	$5,816,526.11	$0.00	$5,816,526.11	3.5%
342.0	Fuel Holders, Products, and Accessories	738,072.53	0.00	0.00	0.00	738,072.53	0.00	738,072.53	3.4%
343.0	Prime Movers	1,045,387.94	57,276,456.04	0.00	(40,560,146.07)	17,761,697.91	0.00	17,761,697.91	5.1%
344.0	Generators	8,356.94	0.00	0.00	0.00	8,356.94	0.00	8,356.94	3.5%
345.0	Accessory Electric Equipment	120,330.68	0.00	0.00	0.00	120,330.68	0.00	120,330.68	4.5%
346.0	Miscellaneous Power Plant Equipment	512,085.17	0.00	0.00	0.00	512,085.17	0.00	512,085.17	3.4%
	Subtotal Depreciable	$8,240,759.27	$57,276,456.04	$0.00	($40,560,146.07)	$24,957,049.24	$0.00	$24,957,049.24	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$147,890.34	$28,804.65	$45,865.41	$0.00	$130,829.58	$0.00	$130,829.58	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	53,789.52	9,847.40	0.00	0.00	63,636.92	0.00	63,636.92	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	418,085.63	86,067.16	0.00	2,793.60	506,946.39	0.00	506,946.39	7 Yr Amort
	Subtotal Amortizable	$619,765.49	$124,719.21	$45,865.41	$2,793.60	$701,412.89	$0.00	$701,412.89	
	Total Ft. Myers Common	$8,860,524.76	$57,401,175.25	$45,865.41	($40,557,352.47)	$25,658,462.13	$0.00	$25,658,462.13	
Ft. Myers Unit 2									
341.0	Structures & Improvements	$25,286,901.63	$27,878.68	$0.00	$0.00	$25,314,780.31	$0.00	$25,314,780.31	3.5%
342.0	Fuel Holders, Products, and Accessories	6,555,475.30	0.00	0.00	0.00	6,555,475.30	0.00	6,555,475.30	3.8%
343.0	Prime Movers	392,698,249.12	27,844,276.47	62,396,401.76	77,724,080.58	435,871,204.41	0.00	435,871,204.41	5.5%
344.0	Generators	41,156,368.51	(10,019.59)	0.00	0.00	41,146,348.92	0.00	41,146,348.92	4.0%
345.0	Accessory Electric Equipment	52,556,728.47	64,854.73	28,669.73	0.00	52,594,913.47	0.00	52,594,913.47	4.8%
346.0	Miscellaneous Power Plant Equipment	3,191,980.13	0.00	0.00	0.00	3,191,980.13	0.00	3,191,980.13	3.3%
	Subtotal Depreciable	$521,450,703.16	$27,926,990.29	$62,425,071.49	$77,724,080.58	$564,676,702.54	$0.00	$564,676,702.54	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	130,781.71	0.00	130,781.71	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$130,781.71	$0.00	$130,781.71	$0.00	$0.00	$0.00	$0.00	
	Total Ft. Myers Unit 2	$521,581,484.87	$27,926,990.29	$62,555,853.20	$77,724,080.58	$564,676,702.54	$0.00	$564,676,702.54	
Ft. Myers Unit 3									
341.0	Structures & Improvements	$2,905,148.12	$0.00	$0.00	$0.00	$2,905,148.12	$0.00	$2,905,148.12	4.3%
342.0	Fuel Holders, Products, and Accessories	3,809,127.98	0.00	0.00	0.00	3,809,127.98	0.00	3,809,127.98	3.9%
343.0	Prime Movers	67,633,432.98	312,159.55	10,805,515.57	8,406,212.06	65,546,289.02	0.00	65,546,289.02	5.6%
344.0	Generators	13,450,076.26	2,221.63	33,552.17	0.00	13,418,745.74	0.00	13,418,745.74	4.1%
345.0	Accessory Electric Equipment	9,466,135.32	49,651.31	20,020.77	0.00	9,495,765.86	0.00	9,495,765.86	4.8%
346.0	Miscellaneous Power Plant Equipment	471,166.12	0.00	0.00	0.00	471,166.12	0.00	471,166.12	3.8%
	Subtotal Depreciable	$97,735,086.80	$364,032.49	$10,859,088.51	$8,406,212.06	$95,646,242.84	$0.00	$95,646,242.84	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Ft. Myers Unit 3	$97,735,086.80	$364,032.49	$10,859,088.51	$8,406,212.06	$95,646,242.84	$0.00	$95,646,242.84	
Ft. Myers Site									
341.0	Structures & Improvements	$34,008,575.86	$27,878.68	$0.00	$0.00	$34,036,454.54	$0.00	$34,036,454.54	
342.0	Fuel Holders, Products, and Accessories	11,102,675.81	0.00	0.00	0.00	11,102,675.81	0.00	11,102,675.81	
343.0	Prime Movers	461,378,069.94	85,432,892.06	73,201,917.33	45,570,146.57	519,179,191.24	0.00	519,179,191.24	
344.0	Generators	54,618,801.73	(7,797.96)	33,552.17	0.00	54,575,451.60	0.00	54,575,451.60	
345.0	Accessory Electric Equipment	62,145,194.47	114,506.04	48,690.50	0.00	62,211,010.01	0.00	62,211,010.01	
346.0	Miscellaneous Power Plant Equipment	4,175,211.42	0.00	0.00	0.00	4,175,211.42	0.00	4,175,211.42	
	Subtotal Depreciable	$627,426,529.23	$85,567,478.82	$73,284,160.00	$45,570,146.57	$685,279,994.62	$0.00	$685,279,994.62	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$147,890.34	$28,804.65	$45,865.41	$0.00	$130,829.58	$0.00	$130,829.58	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	53,789.52	9,847.40	0.00	0.00	63,636.92	0.00	63,636.92	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	548,847.34	86,067.16	130,761.71	2,793.60	506,946.39	0.00	506,946.39	
	Subtotal Amortizable	$750,527.20	$124,719.21	$176,627.12	$2,793.60	$701,412.89	$0.00	$701,412.89	
	Total Ft. Myers Site	$628,177,056.43	$85,692,198.03	$73,460,787.12	$45,572,940.17	$685,981,407.51	$0.00	$685,981,407.51	

Hearing Exhibit - 00007006

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Lauderdale Common									
341.0	Structures & Improvements	$72,612,327.57	$971,088.27	$72,315.37	$0.00	$73,511,100.47	$0.00	$73,511,100.47	4.1%
342.0	Fuel Holders, Products, and Accessories	9,147,276.96	200,911.87	211,663.58	0.00	9,136,525.25	0.00	9,136,525.25	4.4%
343.0	Prime Movers	23,221,901.86	16,247,887.46	0.00	(3,627,188.44)	35,842,600.88	0.00	35,842,600.88	1.8%
344.0	Generators	1,600,155.33	0.00	0.00	0.00	1,600,155.33	0.00	1,600,155.33	3.5%
345.0	Accessory Electric Equipment	11,692,720.52	0.00	0.00	0.00	11,692,720.52	0.00	11,692,720.52	4.1%
346.0	Miscellaneous Power Plant Equipment	1,069,010.92	16,377.36	204,267.65	0.00	881,120.63	0.00	881,120.63	2.3%
	Subtotal Depreciable	$119,343,393.16	$17,436,264.96	$488,246.60	($3,627,188.44)	$132,664,223.08	$0.00	$132,664,223.08	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$22,981.94	$101.71	$2,592.17	($101.77)	$20,389.71	$0.00	$20,389.71	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	32,750.45	0.00	0.00	32,750.45	0.00	32,750.45	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	683,098.81	137,698.08	161,554.52	0.00	659,242.37	0.00	659,242.37	7 Yr Amort
	Subtotal Amortizable	$706,080.75	$170,550.24	$164,146.69	($101.77)	$712,382.53	$0.00	$712,382.53	
	Total Lauderdale Common	$120,049,473.91	$17,606,815.20	$652,393.29	($3,627,290.21)	$133,376,605.61	$0.00	$133,376,605.61	
Lauderdale Unit 4									
341.0	Structures & Improvements	$4,654,678.99	$0.00	$0.00	$0.00	$4,654,678.99	$0.00	$4,654,678.99	1.7%
342.0	Fuel Holders, Products, and Accessories	647,082.59	0.00	0.00	0.00	647,082.59	0.00	647,082.59	4.4%
343.0	Prime Movers	142,379,663.91	2,703,657.22	4,672,824.46	1,178,986.00	141,589,482.67	0.00	141,589,482.67	5.0%
344.0	Generators	26,609,678.07	8,070.59	9,271.70	0.00	26,608,476.96	0.00	26,608,476.96	4.9%
345.0	Accessory Electric Equipment	26,679,492.15	262,681.08	101,448.48	0.00	26,840,724.75	0.00	26,840,724.75	4.0%
346.0	Miscellaneous Power Plant Equipment	2,490,032.53	103,636.53	64,655.19	0.00	2,529,013.87	0.00	2,529,013.87	1.1%
	Subtotal Depreciable	$203,460,606.24	$3,078,245.42	$4,848,399.83	$1,178,986.00	$202,869,439.83	$0.00	$202,869,439.83	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Lauderdale Unit 4	$203,460,606.24	$3,078,245.42	$4,848,399.83	$1,178,986.00	$202,869,439.83	$0.00	$202,869,439.83	
Lauderdale Unit 5									
341.0	Structures & Improvements	$2,893,869.01	($174,126.59)	$58,055.28	$0.00	$2,661,687.14	$0.00	$2,661,687.14	3.0%
342.0	Fuel Holders, Products, and Accessories	646,907.91	0.00	0.00	0.00	646,907.91	0.00	646,907.91	4.7%
343.0	Prime Movers	125,377,252.60	4,184,840.05	10,753,261.96	1,824,640.00	120,633,470.69	0.00	120,633,470.69	3.7%
344.0	Generators	28,413,183.79	144,056.64	27,480.92	0.00	28,529,739.51	0.00	28,529,739.51	3.9%
345.0	Accessory Electric Equipment	22,275,722.70	104,333.77	75,934.71	0.00	22,304,121.76	0.00	22,304,121.76	3.8%
346.0	Miscellaneous Power Plant Equipment	1,717,616.49	0.00	0.00	0.00	1,717,616.49	0.00	1,717,616.49	1.1%
	Subtotal Depreciable	$181,324,532.50	$4,259,103.87	$10,914,732.87	$1,824,640.00	$176,493,543.50	$0.00	$176,493,543.50	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Lauderdale Unit 5	$181,324,532.50	$4,259,103.87	$10,914,732.87	$1,824,640.00	$176,493,543.50	$0.00	$176,493,543.50	
Lauderdale Site									
341.0	Structures & Improvements	$80,160,875.57	$796,961.68	$130,370.85	$0.00	$80,827,466.60	$0.00	$80,827,466.60	
342.0	Fuel Holders, Products, and Accessories	10,441,247.46	200,911.87	211,663.58	0.00	10,430,495.75	0.00	10,430,495.75	
343.0	Prime Movers	290,978,818.37	23,136,384.73	15,426,066.42	(623,562.44)	298,065,554.24	0.00	298,065,554.24	
344.0	Generators	56,622,997.19	152,127.23	36,752.62	0.00	56,738,371.80	0.00	56,738,371.80	
345.0	Accessory Electric Equipment	60,647,935.37	367,014.85	177,383.19	0.00	60,837,567.03	0.00	60,837,567.03	
346.0	Miscellaneous Power Plant Equipment	5,276,659.94	120,213.89	269,122.84	0.00	5,127,750.99	0.00	5,127,750.99	
	Subtotal Depreciable	$504,128,533.90	$24,773,614.25	$16,251,379.50	($623,562.44)	$512,027,206.41	$0.00	$512,027,206.41	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$22,981.94	$101.71	$2,592.17	($101.77)	$20,389.71	$0.00	$20,389.71	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	32,750.45	0.00	0.00	32,750.45	0.00	32,750.45	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	683,098.81	137,698.08	161,554.52	0.00	659,242.37	0.00	659,242.37	
	Subtotal Amortizable	$706,080.75	$170,550.24	$164,146.69	($101.77)	$712,382.53	$0.00	$712,382.53	
	Total Lauderdale Site	$504,834,614.65	$24,944,164.49	$16,415,526.19	($623,664.21)	$512,739,588.94	$0.00	$512,739,588.94	

Hearing Exhibit - 00007007

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Manatee Unit 3									
341.0	Structures & Improvements	$28,763,863.59	($88,104.54)	$0.00	$0.00	$28,675,759.05	$0.00	$28,675,759.05	4.2%
342.0	Fuel Holders, Products, and Accessories	4,466,775.62	30,389.33	9,721.79	0.00	4,487,443.16	0.00	4,487,443.16	4.8%
343.0	Prime Movers	340,703,860.33	32,714,507.54	38,632,550.05	(4,075,383.65)	330,710,434.17	0.00	330,710,434.17	5.5%
344.0	Generators	41,078,891.87	243,064.98	160,120.00	0.00	41,161,836.85	0.00	41,161,836.85	4.0%
345.0	Accessory Electric Equipment	44,619,354.02	(27,558.22)	21,000.00	0.00	44,570,795.80	0.00	44,570,795.80	7.0%
346.0	Miscellaneous Power Plant Equipment	11,144,971.79	(354,058.25)	0.00	0.00	10,790,913.54	0.00	10,790,913.54	6.7%
	Subtotal Depreciable	$470,777,717.22	$32,518,240.84	$38,823,391.84	($4,075,383.65)	$460,397,182.57	$0.00	$460,397,182.57	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$42,752.79	$1,547.85	$0.00	$406.72	$44,707.36	$0.00	$44,707.36	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	10,993.44	0.00	0.00	0.00	10,993.44	0.00	10,993.44	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	410,980.78	68,465.60	0.00	(17,892.00)	461,554.38	0.00	461,554.38	7 Yr Amort
	Subtotal Amortizable	$464,727.01	$70,013.45	$0.00	($17,485.28)	$517,255.18	$0.00	$517,255.18	
	Total Manatee Unit 3	$471,242,444.23	$32,588,254.29	$38,823,391.84	($4,092,868.93)	$460,914,437.75	$0.00	$460,914,437.75	
Manatee Site									
341.0	Structures & Improvements	$28,763,863.59	($88,104.54)	$0.00	$0.00	$28,675,759.05	$0.00	$28,675,759.05	
342.0	Fuel Holders, Products, and Accessories	4,466,775.62	30,389.33	9,721.79	0.00	4,487,443.16	0.00	4,487,443.16	
343.0	Prime Movers	340,703,860.33	32,714,507.54	38,632,550.05	(4,075,383.65)	330,710,434.17	0.00	330,710,434.17	
344.0	Generators	41,078,891.87	243,064.98	160,120.00	0.00	41,161,836.85	0.00	41,161,836.85	
345.0	Accessory Electric Equipment	44,619,354.02	(27,558.22)	21,000.00	0.00	44,570,795.80	0.00	44,570,795.80	
346.0	Miscellaneous Power Plant Equipment	11,144,971.79	(354,058.25)	0.00	0.00	10,790,913.54	0.00	10,790,913.54	
	Subtotal Depreciable	$470,777,717.22	$32,518,240.84	$38,823,391.84	($4,075,383.65)	$460,397,182.57	$0.00	$460,397,182.57	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$42,752.79	$1,547.85	$0.00	$406.72	$44,707.36	$0.00	$44,707.36	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	10,993.44	0.00	0.00	0.00	10,993.44	0.00	10,993.44	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	410,980.78	68,465.60	0.00	(17,892.00)	461,554.38	0.00	461,554.38	
	Subtotal Amortizable	$464,727.01	$70,013.45	$0.00	($17,485.28)	$517,255.18	$0.00	$517,255.18	
	Total Manatee Site	$471,242,444.23	$32,588,254.29	$38,823,391.84	($4,092,868.93)	$460,914,437.75	$0.00	$460,914,437.75	

Hearing Exhibit - 00007008

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Martin Common									
341.0	Structures & Improvements	$41,178,247.78	$607,744.71	$30,706.37	$0.00	$41,755,286.12	$0.00	$41,755,286.12	3.4%
342.0	Fuel Holders, Products, and Accessories	3,964,615.76	0.00	0.00	0.00	3,964,615.76	0.00	3,964,615.76	3.6%
343.0	Prime Movers	14,150,940.48	12,549,839.51	0.00	(94,044.14)	26,606,735.85	0.00	26,606,735.85	3.5%
344.0	Generators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
345.0	Accessory Electric Equipment	4,740,050.41	0.00	0.00	0.00	4,740,050.41	0.00	4,740,050.41	3.8%
346.0	Miscellaneous Power Plant Equipment	3,998,029.71	0.00	0.00	0.00	3,998,029.71	0.00	3,998,029.71	1.0%
	Subtotal Depreciable	$68,031,884.14	$13,157,584.22	$30,706.37	($94,044.14)	$81,064,717.85	$0.00	$81,064,717.85	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$178,679.30	$66,471.49	$67,358.23	$0.00	$178,792.56	$0.00	$178,792.56	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	20,197.24	0.00	0.00	0.00	20,197.24	0.00	20,197.24	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	254,437.83	0.00	2,129.30	0.00	252,308.53	0.00	252,308.53	7 Yr Amort
	Subtotal Amortizable	$454,314.37	$66,471.49	$69,487.53	$0.00	$451,298.33	$0.00	$451,298.33	
	Total Martin Common	$68,486,198.51	$13,224,055.71	$100,193.90	($94,044.14)	$81,516,016.18	$0.00	$81,516,016.18	
Martin Pipeline									
341.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
342.0	Fuel Holders, Products, and Accessories	13,292,885.62	0.00	0.00	0.00	13,292,885.62	0.00	13,292,885.62	0.0%
343.0	Prime Movers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
344.0	Generators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
345.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
346.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Subtotal Depreciable	$13,292,885.62	$0.00	$0.00	$0.00	$13,292,885.62	$0.00	$13,292,885.62	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Pipeline	$13,292,885.62	$0.00	$0.00	$0.00	$13,292,885.62	$0.00	$13,292,885.62	
Martin Unit 3									
341.0	Structures & Improvements	$1,567,305.87	$0.00	$0.00	$0.00	$1,567,305.87	$0.00	$1,567,305.87	4.0%
342.0	Fuel Holders, Products, and Accessories	166,850.88	0.00	0.00	0.00	166,850.88	0.00	166,850.88	4.1%
343.0	Prime Movers	164,561,561.75	1,363,250.30	10,538,100.79	7,401,272.75	162,788,404.01	0.00	162,788,404.01	5.8%
344.0	Generators	20,227,511.08	109,461.45	57,472.70	0.00	20,279,499.83	0.00	20,279,499.83	3.9%
345.0	Accessory Electric Equipment	25,287,915.20	120,322.59	101,955.34	0.00	25,306,282.45	0.00	25,306,282.45	7.5%
346.0	Miscellaneous Power Plant Equipment	531,739.18	0.00	0.00	0.00	531,739.18	0.00	531,739.18	3.8%
	Subtotal Depreciable	$212,343,303.96	$1,593,034.34	$10,697,528.83	$7,401,272.75	$210,640,082.22	$0.00	$210,640,082.22	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Unit 3	$212,343,303.96	$1,593,034.34	$10,697,528.83	$7,401,272.75	$210,640,082.22	$0.00	$210,640,082.22	
Martin Unit 4									
341.0	Structures & Improvements	$1,245,140.79	$0.00	$0.00	$0.00	$1,245,140.79	$0.00	$1,245,140.79	4.6%
342.0	Fuel Holders, Products, and Accessories	166,470.99	0.00	0.00	0.00	166,470.99	0.00	166,470.99	4.6%
343.0	Prime Movers	182,722,327.29	11,040,015.64	11,267,897.65	(8,672,036.74)	173,822,608.54	0.00	173,822,608.54	5.7%
344.0	Generators	26,621,700.24	4,313,130.71	1,891,010.34	0.00	29,043,820.61	0.00	29,043,820.61	3.8%
345.0	Accessory Electric Equipment	23,837,536.50	56,131.92	26,662.95	0.00	23,867,005.47	0.00	23,867,005.47	8.8%
346.0	Miscellaneous Power Plant Equipment	475,879.10	0.00	0.00	0.00	475,879.10	0.00	475,879.10	4.4%
	Subtotal Depreciable	$234,869,054.91	$15,409,278.27	$13,185,570.94	($8,672,036.74)	$228,420,925.50	$0.00	$228,420,925.50	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Unit 4	$234,869,054.91	$15,409,278.27	$13,185,570.94	($8,672,036.74)	$228,420,925.50	$0.00	$228,420,925.50	
Martin Unit 8									
341.0	Structures & Improvements	$22,767,375.48	$0.00	$0.00	$0.00	$22,767,375.48	$0.00	$22,767,375.48	4.2%
342.0	Fuel Holders, Products, and Accessories	10,762,073.91	84,868.00	0.00	0.00	10,846,941.91	0.00	10,846,941.91	4.8%
343.0	Prime Movers	352,686,406.04	6,207,675.20	32,444,931.42	(13,750,871.64)	312,698,278.18	0.00	312,698,278.18	5.5%
344.0	Generators	39,275,721.40	29,686.14	0.00	0.00	39,305,407.54	0.00	39,305,407.54	4.0%
345.0	Accessory Electric Equipment	51,308,682.87	20,662.01	17,649.76	0.00	51,311,695.12	0.00	51,311,695.12	7.0%
346.0	Miscellaneous Power Plant Equipment	4,231,399.26	0.00	0.00	0.00	4,231,399.26	0.00	4,231,399.26	6.7%
	Subtotal Depreciable	$481,031,658.96	$6,342,891.35	$32,462,581.18	($13,750,871.64)	$441,161,097.49	$0.00	$441,161,097.49	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Martin Unit 8	$481,031,658.96	$6,342,891.35	$32,462,581.18	($13,750,871.64)	$441,161,097.49	$0.00	$441,161,097.49	

Hearing Exhibit - 00007009

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Martin Site									
341.0	Structures & Improvements	$66,758,069.92	$807,744.71	$30,708.37	$0.00	$67,335,106.26	$0.00	$67,335,106.26	
342.0	Fuel Holders, Products, and Accessories	28,352,897.16	84,868.00	0.00	0.00	28,437,765.16	0.00	28,437,765.16	
343.0	Prime Movers	714,121,855.56	31,160,780.65	54,250,729.86	(15,115,679.77)	675,916,026.58	0.00	675,916,026.58	
344.0	Generators	86,124,932.72	4,452,278.30	1,948,483.04	0.00	88,628,727.98	0.00	88,628,727.98	
345.0	Accessory Electric Equipment	104,974,184.98	197,116.52	146,268.05	0.00	105,025,033.45	0.00	105,025,033.45	
346.0	Miscellaneous Power Plant Equipment	9,237,047.25	0.00	0.00	0.00	9,237,047.25	0.00	9,237,047.25	
	Subtotal Depreciable	$1,009,568,787.59	$36,502,788.18	$56,376,187.32	($15,115,679.77)	$974,579,708.68	$0.00	$974,579,708.68	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$179,679.30	$66,471.49	$67,358.23	$0.00	$178,792.56	$0.00	$178,792.56	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	20,197.24	0.00	0.00	0.00	20,197.24	0.00	20,197.24	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	254,437.83	0.00	2,129.30	0.00	252,308.53	0.00	252,308.53	
	Subtotal Amortizable	$454,314.37	$66,471.49	$69,487.53	$0.00	$451,298.33	$0.00	$451,298.33	
	Total Martin Site	$1,010,023,101.96	$36,569,259.67	$56,445,674.85	($15,115,679.77)	$975,031,007.01	$0.00	$975,031,007.01	
Putnam Common									
341.0	Structures & Improvements	$11,421,659.67	$90,121.11	$45,497.45	$0.00	$11,466,283.33	$0.00	$11,466,283.33	4.1%
342.0	Fuel Holders, Products, and Accessories	10,272,078.71	0.00	0.00	0.00	10,272,078.71	0.00	10,272,078.71	3.7%
343.0	Prime Movers	16,987,504.57	9,643,918.97	933.36	(1,272,829.58)	25,357,660.60	0.00	25,357,660.60	6.3%
344.0	Generators	267,011.18	0.00	0.00	(113,798.42)	153,212.76	0.00	153,212.76	3.8%
345.0	Accessory Electric Equipment	1,368,344.16	0.00	0.00	0.00	1,368,344.16	0.00	1,368,344.16	4.2%
346.0	Miscellaneous Power Plant Equipment	1,185,784.15	108,162.14	0.00	0.00	1,293,946.29	0.00	1,293,946.29	3.7%
	Subtotal Depreciable	$41,502,382.44	$9,842,202.22	$46,430.81	($1,386,628.00)	$49,911,525.85	$0.00	$49,911,525.85	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$64,929.91	$8,037.21	$26,723.84	$0.00	$46,243.28	$0.00	$46,243.28	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	11,195.45	0.00	0.00	11,195.45	0.00	11,195.45	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	299,971.81	235,499.14	16,419.07	2,989.16	522,041.04	0.00	522,041.04	7 Yr Amort
	Subtotal Amortizable	$364,901.72	$254,731.80	$43,142.91	$2,989.16	$579,479.77	$0.00	$579,479.77	
	Total Putnam Common	$41,867,284.16	$10,096,934.02	$89,573.72	($1,383,638.84)	$50,491,005.62	$0.00	$50,491,005.62	
Putnam Unit 1									
341.0	Structures & Improvements	$34,624.02	$0.00	$0.00	$0.00	$34,624.02	$0.00	$34,624.02	4.5%
342.0	Fuel Holders, Products, and Accessories	61,741.54	0.00	0.00	0.00	61,741.54	0.00	61,741.54	4.1%
343.0	Prime Movers	55,255,889.05	5,135,449.72	6,143,233.30	(77,169.32)	54,170,936.15	0.00	54,170,936.15	5.2%
344.0	Generators	6,923,813.79	0.00	0.00	0.00	6,923,813.79	0.00	6,923,813.79	5.4%
345.0	Accessory Electric Equipment	6,431,260.21	432,761.52	245,334.75	0.00	6,618,686.98	0.00	6,618,686.98	4.3%
346.0	Miscellaneous Power Plant Equipment	366,308.53	0.00	0.00	0.00	366,308.53	0.00	366,308.53	4.1%
	Subtotal Depreciable	$69,073,837.14	$5,568,211.24	$6,388,568.05	($77,169.32)	$68,176,111.01	$0.00	$68,176,111.01	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Putnam Unit 1	$69,073,837.14	$5,568,211.24	$6,388,568.05	($77,169.32)	$68,176,111.01	$0.00	$68,176,111.01	
Putnam Unit 2									
341.0	Structures & Improvements	$34,624.02	$0.00	$0.00	$0.00	$34,624.02	$0.00	$34,624.02	4.4%
342.0	Fuel Holders, Products, and Accessories	61,684.78	0.00	0.00	0.00	61,684.78	0.00	61,684.78	4.1%
343.0	Prime Movers	53,997,522.63	15,945.40	220,400.34	1,349,996.90	55,143,066.59	0.00	55,143,066.59	5.4%
344.0	Generators	7,049,547.24	110,298.52	0.00	113,796.42	7,273,644.18	0.00	7,273,644.18	6.6%
345.0	Accessory Electric Equipment	6,585,824.54	20,425.61	(3,372.30)	0.00	6,609,622.45	0.00	6,609,622.45	4.2%
346.0	Miscellaneous Power Plant Equipment	352,196.80	0.00	0.00	0.00	352,196.80	0.00	352,196.80	4.1%
	Subtotal Depreciable	$68,081,400.01	$146,669.53	$217,028.04	$1,463,797.32	$69,474,838.82	$0.00	$69,474,838.82	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Putnam Unit 2	$68,081,400.01	$146,669.53	$217,028.04	$1,463,797.32	$69,474,838.82	$0.00	$69,474,838.82	
Putnam Site									
341.0	Structures & Improvements	$11,490,907.71	$90,121.11	$45,497.45	$0.00	$11,535,531.37	$0.00	$11,535,531.37	
342.0	Fuel Holders, Products, and Accessories	10,395,505.03	0.00	0.00	0.00	10,395,505.03	0.00	10,395,505.03	
343.0	Prime Movers	126,240,916.25	14,795,314.09	9,364,567.00	0.00	134,671,663.34	0.00	134,671,663.34	
344.0	Generators	14,240,372.21	110,298.52	0.00	0.00	14,350,670.73	0.00	14,350,670.73	
345.0	Accessory Electric Equipment	14,385,428.91	453,187.13	241,962.45	0.00	14,596,653.59	0.00	14,596,653.59	
346.0	Miscellaneous Power Plant Equipment	1,904,289.48	108,162.14	0.00	0.00	2,012,451.62	0.00	2,012,451.62	
	Subtotal Depreciable	$178,657,419.59	$15,557,082.99	$9,652,026.90	$0.00	$187,562,475.68	$0.00	$187,562,475.68	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$64,929.91	$8,037.21	$26,723.84	$0.00	$46,243.28	$0.00	$46,243.28	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	11,195.45	0.00	0.00	11,195.45	0.00	11,195.45	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	299,971.81	235,499.14	16,419.07	2,989.16	522,041.04	0.00	522,041.04	
	Subtotal Amortizable	$364,901.72	$254,731.80	$43,142.91	$2,989.16	$579,479.77	$0.00	$579,479.77	
	Total Putnam Site	$179,022,321.31	$15,811,814.79	$9,695,169.81	$2,989.16	$188,141,955.45	$0.00	$188,141,955.45	

Hearing Exhibit - 00007010

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Sanford Common									
341.0	Structures & Improvements	$59,472,658.51	$415,853.32	$50,072.04	$0.00	$59,838,439.79	$0.00	$59,838,439.79	3.3%
342.0	Fuel Holders, Products, and Accessories	84,697.32	0.00	0.00	0.00	84,697.32	0.00	84,697.32	1.7%
343.0	Prime Movers	13,192,209.30	(901,724.85)	3,105.30	(876,237.00)	11,411,142.15	0.00	11,411,142.15	5.9%
344.0	Generators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
345.0	Accessory Electric Equipment	1,041,770.06	100,150.22	0.00	0.00	1,141,920.28	0.00	1,141,920.28	2.1%
346.0	Miscellaneous Power Plant Equipment	1,576,438.15	16,555.90	0.00	0.00	1,592,994.05	0.00	1,592,994.05	1.6%
	Subtotal Depreciable	$75,367,773.34	($369,165.41)	$53,177.34	($876,237.00)	$74,069,193.59	$0.00	$74,069,193.59	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$90,361.31	$35,869.86	$39,718.27	$0.00	$86,512.90	$0.00	$86,512.90	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	28,999.95	8,650.95	0.00	0.00	37,650.90	0.00	37,650.90	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	602,320.52	225,048.78	48,848.30	(3,750.60)	774,770.40	0.00	774,770.40	7 Yr Amort
	Subtotal Amortizable	$721,681.78	$269,569.59	$88,566.57	($3,750.60)	$898,934.20	$0.00	$898,934.20	
	Total Sanford Common	$76,089,455.12	($99,595.82)	$141,743.91	($879,987.60)	$74,968,127.79	$0.00	$74,968,127.79	
Sanford Unit 4									
341.0	Structures & Improvements	$7,124,875.20	$5,523.31	$11,913.75	$0.00	$7,118,484.76	$0.00	$7,118,484.76	3.3%
342.0	Fuel Holders, Products, and Accessories	1,718,938.07	0.00	0.00	0.00	1,718,938.07	0.00	1,718,938.07	3.7%
343.0	Prime Movers	282,794,870.25	11,214,612.38	834,466.53	(25,822,243.84)	267,352,772.26	0.00	267,352,772.26	5.6%
344.0	Generators	27,512,481.99	0.00	0.00	0.00	27,512,481.99	0.00	27,512,481.99	4.5%
345.0	Accessory Electric Equipment	32,465,515.15	82,599.19	18,011.52	0.00	32,530,102.82	0.00	32,530,102.82	4.5%
346.0	Miscellaneous Power Plant Equipment	3,181,866.53	0.00	0.00	0.00	3,181,866.53	0.00	3,181,866.53	3.8%
	Subtotal Depreciable	$354,798,567.19	$11,302,734.88	$864,391.80	($25,822,243.84)	$339,414,666.43	$0.00	$339,414,666.43	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Sanford Unit 4	$354,798,567.19	$11,302,734.88	$864,391.80	($25,822,243.84)	$339,414,666.43	$0.00	$339,414,666.43	
Sanford Unit 5									
341.0	Structures & Improvements	$6,732,096.70	($6,473.89)	$6,786.21	$0.00	$6,716,856.60	$0.00	$6,716,856.60	3.8%
342.0	Fuel Holders, Products, and Accessories	1,729,477.56	0.00	0.00	0.00	1,729,477.56	0.00	1,729,477.56	3.8%
343.0	Prime Movers	253,088,145.74	3,751,181.52	20,858,494.14	658,799.69	236,839,632.81	0.00	236,839,632.81	5.7%
344.0	Generators	29,418,988.93	0.00	0.00	0.00	29,418,988.93	0.00	29,418,988.93	3.8%
345.0	Accessory Electric Equipment	32,683,800.37	378,268.74	257,824.32	0.00	32,804,242.79	0.00	32,804,242.79	4.8%
346.0	Miscellaneous Power Plant Equipment	2,702,008.09	0.00	0.00	0.00	2,702,008.09	0.00	2,702,008.09	3.8%
	Subtotal Depreciable	$326,354,317.39	$4,122,974.37	$20,924,884.67	$658,799.69	$310,211,206.78	$0.00	$310,211,206.78	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Yr Amort
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Sanford Unit 5	$326,354,317.39	$4,122,974.37	$20,924,884.67	$658,799.69	$310,211,206.78	$0.00	$310,211,206.78	
Sanford Site									
341.0	Structures & Improvements	$73,329,630.41	$414,902.74	$70,752.00	$0.00	$73,673,781.15	$0.00	$73,673,781.15	
342.0	Fuel Holders, Products, and Accessories	3,533,112.95	0.00	0.00	0.00	3,533,112.95	0.00	3,533,112.95	
343.0	Prime Movers	549,075,225.29	14,064,069.05	21,496,065.97	(26,039,681.15)	515,603,547.22	0.00	515,603,547.22	
344.0	Generators	56,931,470.92	0.00	0.00	0.00	56,931,470.92	0.00	56,931,470.92	
345.0	Accessory Electric Equipment	66,190,885.58	561,016.15	275,635.84	0.00	66,476,265.89	0.00	66,476,265.89	
346.0	Miscellaneous Power Plant Equipment	7,460,332.77	16,555.90	0.00	0.00	7,476,888.67	0.00	7,476,888.67	
	Subtotal Depreciable	$756,520,857.92	$15,056,543.84	$21,842,453.81	($26,039,681.15)	$723,695,066.80	$0.00	$723,695,066.80	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$90,361.31	$35,869.86	$39,718.27	$0.00	$86,512.90	$0.00	$86,512.90	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	28,999.95	8,650.95	0.00	0.00	37,650.90	0.00	37,650.90	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	602,320.52	225,048.78	48,848.30	(3,750.60)	774,770.40	0.00	774,770.40	
	Subtotal Amortizable	$721,681.78	$269,569.59	$88,566.57	($3,750.60)	$898,934.20	$0.00	$898,934.20	
	Total Sanford Site	$757,242,539.70	$15,326,113.43	$21,931,020.38	($26,043,431.75)	$724,594,001.00	$0.00	$724,594,001.00	

Hearing Exhibit - 00007011

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)	End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
Turkey Point Unit 5									
341.0	Structures & Improvements	$64,946,811.41	$12,597.29	$0.00	($33,964,097.74)	$30,995,310.96	$0.00	$30,995,310.96	4.1%
342.0	Fuel Holders, Products, and Accessories	12,414,050.15	840.31	0.00	(215,012.23)	12,199,878.23	0.00	12,199,878.23	4.1%
343.0	Prime Movers	369,896,627.98	487,710.59	0.00	(19,586,331.83)	350,798,006.74	0.00	350,798,006.74	5.6%
344.0	Generators	2,997,613.66	2,831.98	0.00	38,111,341.96	41,111,787.60	0.00	41,111,787.60	4.0%
345.0	Accessory Electric Equipment	31,472,307.44	6,787,221.52	0.00	12,750,972.01	51,010,500.97	0.00	51,010,500.97	5.8%
346.0	Miscellaneous Power Plant Equipment	9,742,627.50	127,453.80	0.00	1,429,599.58	11,299,680.88	0.00	11,299,680.88	7.1%
	Subtotal Depreciable	$491,470,038.14	$7,418,655.49	$0.00	($1,473,526.25)	$497,415,165.38	$0.00	$497,415,165.38	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	3 Yr Amort
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	31,024.73	0.00	0.00	31,024.73	0.00	31,024.73	5 Yr Amort
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	24,739.30	0.00	0.00	24,739.30	0.00	24,739.30	7 Yr Amort
	Subtotal Amortizable	$0.00	$55,764.03	$0.00	$0.00	$55,764.03	$0.00	$55,764.03	
	Total Turkey Point Unit 5	$491,470,038.14	$7,474,419.52	$0.00	($1,473,526.25)	$497,470,929.41	$0.00	$497,470,929.41	
Turkey Point Site									
341.0	Structures & Improvements	$64,946,811.41	$12,597.29	$0.00	($33,964,097.74)	$30,995,310.96	$0.00	$30,995,310.96	
342.0	Fuel Holders, Products, and Accessories	12,414,050.15	840.31	0.00	(215,012.23)	12,199,878.23	0.00	12,199,878.23	
343.0	Prime Movers	369,896,627.98	487,710.59	0.00	(19,586,331.83)	350,798,006.74	0.00	350,798,006.74	
344.0	Generators	2,997,613.66	2,831.98	0.00	38,111,341.96	41,111,787.60	0.00	41,111,787.60	
345.0	Accessory Electric Equipment	31,472,307.44	6,787,221.52	0.00	12,750,972.01	51,010,500.97	0.00	51,010,500.97	
346.0	Miscellaneous Power Plant Equipment	9,742,627.50	127,453.80	0.00	1,429,599.58	11,299,680.88	0.00	11,299,680.88	
	Subtotal Depreciable	$491,470,038.14	$7,418,655.49	$0.00	($1,473,526.25)	$497,415,165.38	$0.00	$497,415,165.38	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	31,024.73	0.00	0.00	31,024.73	0.00	31,024.73	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	24,739.30	0.00	0.00	24,739.30	0.00	24,739.30	
	Subtotal Amortizable	$0.00	$55,764.03	$0.00	$0.00	$55,764.03	$0.00	$55,764.03	
	Total Turkey Point Site	$491,470,038.14	$7,474,419.52	$0.00	($1,473,526.25)	$497,470,929.41	$0.00	$497,470,929.41	
OTHER PRODUCTION (COMBINED CYCLE)									
341.0	Structures & Improvements	$359,458,734.47	$1,862,101.67	$277,326.47	($33,964,097.74)	$327,079,411.93	$0.00	$327,079,411.93	
342.0	Fuel Holders, Products, and Accessories	80,706,264.18	317,009.51	221,385.37	(215,012.23)	80,586,876.09	0.00	80,586,876.09	
343.0	Prime Movers	2,852,395,173.72	201,791,858.71	209,371,916.63	(19,870,492.27)	2,824,944,423.53	0.00	2,824,944,423.53	
344.0	Generators	312,613,080.30	4,952,803.05	2,178,907.63	38,111,341.96	353,498,317.48	0.00	353,498,317.48	
345.0	Accessory Electric Equipment	384,435,290.77	6,462,503.99	910,940.03	12,750,972.01	404,727,826.74	0.00	404,727,826.74	
346.0	Miscellaneous Power Plant Equipment	48,941,140.15	16,327.48	269,122.84	1,429,599.58	50,119,944.37	0.00	50,119,944.37	
	Subtotal Depreciable	$4,038,549,683.59	$217,394,404.41	$213,229,599.17	($1,757,588.89)	$4,040,956,800.14	$0.00	$4,040,956,800.14	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$546,595.59	$140,832.77	$182,257.92	$304.95	$507,475.39	$0.00	$507,475.39	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	113,980.15	93,468.98	0.00	0.00	207,449.13	0.00	207,449.13	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	2,799,657.09	777,518.06	359,712.90	(15,859.84)	3,201,602.41	0.00	3,201,602.41	
	Subtotal Amortizable	$3,462,232.83	$1,011,819.81	$541,970.82	($15,554.89)	$3,916,526.93	$0.00	$3,916,526.93	
	SUBTOTAL OTHER PRODUCTION (COMBINED CYCLE)	$4,042,011,916.42	$218,406,224.22	$213,771,569.99	($1,773,243.58)	$4,044,873,327.07	$0.00	$4,044,873,327.07	
OTHER PRODUCTION (ALL)									
341.0	Structures & Improvements	$373,615,187.80	$2,158,670.61	$316,002.33	($33,964,097.74)	$341,493,758.34	$0.00	$341,493,758.34	
342.0	Fuel Holders, Products, and Accessories	96,349,930.48	317,009.51	221,385.37	(215,012.23)	96,230,542.39	0.00	96,230,542.39	
343.0	Prime Movers	2,968,101,505.63	202,037,734.78	211,282,246.06	(19,586,331.83)	2,939,270,662.50	0.00	2,939,270,662.50	
344.0	Generators	364,056,812.34	6,169,961.17	2,667,592.16	38,111,341.96	405,672,543.31	0.00	405,672,543.31	
345.0	Accessory Electric Equipment	406,220,350.04	8,523,303.36	943,496.75	12,750,972.01	426,551,128.66	0.00	426,551,128.66	
346.0	Miscellaneous Power Plant Equipment	49,377,821.04	104,860.48	269,122.84	1,429,599.58	50,643,178.26	0.00	50,643,178.26	
	Subtotal Depreciable	$4,257,723,607.33	$219,311,579.91	$215,699,845.53	($1,473,526.25)	$4,259,861,813.46	$0.00	$4,259,861,813.46	
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$614,685.07	$170,800.48	$207,567.97	$304.95	$578,222.53	$0.00	$578,222.53	
346.5	Misc. Power Plant Equipt. - 5-Year Amort	113,980.15	93,468.98	0.00	0.00	207,449.13	0.00	207,449.13	
346.7	Misc. Power Plant Equipt. - 7-Year Amort	3,007,443.42	855,388.89	429,451.80	(25,845.04)	3,407,535.47	0.00	3,407,535.47	
	Subtotal Amortizable	$3,736,108.64	$1,119,658.35	$637,019.77	($25,540.09)	$4,193,207.13	$0.00	$4,193,207.13	
	TOTAL OTHER PRODUCTION (ALL)	$4,261,459,715.97	$220,431,238.26	$216,336,865.30	($1,499,066.34)	$4,264,055,020.59	$0.00	$4,264,055,020.59	

Hearing Exhibit - 00007012

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)		End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
PRODUCTION PLANT										
	Subtotal Depreciable	$11,291,039,107.77	$693,706,440.03	$385,150,905.07	($1,473,528.25)	$11,598,121,114.48	$0.00		$11,598,121,114.48	
	Subtotal Amortizable	50,867,331.67	8,413,633.22	5,039,372.47	0.00	54,241,592.42	0.00		54,241,592.42	
	TOTAL PRODUCTION PLANT	$11,341,906,439.44	$702,120,073.25	$390,190,277.54	($1,473,528.25)	$11,652,362,706.90	$0.00		$11,652,362,706.90	
TRANSMISSION PLANT										
350.2	Easements	$172,551,384.89	$12,661,920.71	$0.00	$0.00	$185,213,305.60	$22,956,074.00	(1)	$162,257,231.60	2.3%
352.0	Structures & Improvements	80,637,124.00	3,931,428.92	91,687.19	0.00	84,476,865.73	4,376,888.00	(1)	80,099,977.73	2.5%
353.0	Station Equipment	951,371,393.19	68,463,617.52	13,313,498.96	4,688,480.45	1,011,209,992.20	70,162,607.00	(1)	941,047,385.20	2.8%
353.1	Station Equipment, Gen Step-Up Transformers	184,064,349.28	6,465,222.38	6,194,318.52	(1,779,621.66)	182,555,631.48	0.00		182,555,631.48	3.0%
354.0	Towers & Fixtures	269,114,349.00	11,971,853.69	0.00	0.00	281,086,202.69	134,999,203.00	(1)	146,086,999.69	2.5%
355.0	Poles & Fixtures	637,369,299.77	96,028,648.17	6,464,197.77	(13,365.66)	726,940,384.51	1,655,393.00	(1)	725,284,991.51	3.6%
356.0	Overhead Conductors & Devices	578,613,957.89	34,551,369.66	6,678,283.71	0.00	604,487,043.84	85,433,299.00	(1)	519,053,744.84	3.2%
357.0	Underground Conduit	50,272,264.89	156,928.83	0.00	0.00	50,428,193.72	0.00		50,428,193.72	1.8%
358.0	Underground Conductors & Devices	54,178,549.53	2,075,380.36	0.00	0.00	56,253,929.89	0.00		56,253,929.89	2.6%
359.0	Roads & Trails	82,676,606.12	4,721,699.35	4,500.86	0.00	87,393,806.61	6,361,251.00	(1)	81,032,555.61	2.1%
	TOTAL TRANSMISSION PLANT	$3,058,889,280.56	$241,027,069.59	$32,746,487.01	$2,895,493.13	$3,270,045,356.27	$325,944,715.00	(1)	$2,944,100,641.27	
DISTRIBUTION PLANT										
361.0	Structures & Improvements	$149,451,178.71	$6,219,837.76	$71,783.76	$0.00	$155,599,232.71	$67,511.00	(1)	$155,531,721.71	2.6%
362.0	Station Equipment	1,161,514,782.18	52,552,766.27	9,730,171.04	(1,276,661.80)	1,226,058,895.61	468,046.00	(1)	1,225,590,849.61	2.8%
362.9	Station Equipment - LMS	4,185,575.19	618,353.76	1,175,863.50	0.00	3,628,065.45	3,628,065.45	(2)	0.00	5 Yr Recovery
364.0	Poles, Towers & Fixtures	819,856,187.78	50,217,729.86	6,540,034.21	13,365.66	863,347,249.09	0.00		863,347,249.09	4.0%
365.0	Overhead Conductors & Devices	1,094,038,130.71	51,827,620.35	7,365,132.57	0.00	1,138,300,618.49	0.00		1,138,300,618.49	4.2%
366.6	Underground Conduit, Duct System	1,182,402,645.01	63,168,183.90	592,761.51	0.00	1,244,978,067.40	0.00		1,244,978,067.40	2.3%
366.7	Underground Conduit, Direct Buried	70,122,410.11	2,579,096.57	46,241.20	0.00	72,655,265.48	0.00		72,655,265.48	2.3%
367.6	UG Conductors & Devices, Duct System	1,231,758,278.64	97,366,626.65	11,458,700.84	4,713,846.81	1,322,380,050.26	0.00		1,322,380,050.26	2.7%
367.7	UG Conductors & Devices, Direct Buried	412,583,832.73	7,240,237.83	668,955.89	(4,713,846.81)	414,441,267.86	0.00		414,441,267.86	2.4%
367.9	UG Conduct & Dev,Cable Inject (10 year)	57,703,481.45	(4,264,966.48)	3,685,528.09	0.00	49,752,986.88	0.00		49,752,986.88	10 Yr Recovery
368.0	Line Transformers	1,702,445,382.60	105,252,986.08	21,994,019.71	0.00	1,785,704,348.97	0.00		1,785,704,348.97	4.8%
369.1	Services, Overhead	166,675,940.83	13,311,366.33	274,960.93	0.00	179,712,346.23	0.00		179,712,346.23	4.6%
369.7	Services, Underground	580,191,980.77	24,322,143.11	437,179.98	0.00	604,076,923.90	0.00		604,076,923.90	3.1%
370.0	Meters	459,894,983.80	16,588,116.49	2,442,140.85	4,309.01	474,046,268.45	0.00		474,046,268.45	4.0%
371.0	Installations On Customer Premises	61,476,899.86	1,565,736.55	171,714.10	0.00	62,870,922.31	0.00		62,870,922.31	8.2%
371.2	Residential Load Management (LMS)	19,778,358.71	8,311,365.37	1,806,429.33	0.00	24,283,294.75	24,283,294.75	(2)	0.00	5 Yr Recovery
371.3	Commercial Load Mgmt (Non-ECCR)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	5 Yr Recovery
373.0	Street Lighting & Signal Systems	355,389,089.43	19,921,466.84	1,595,350.26	0.00	373,715,186.01	0.00		373,715,186.01	6.1%
	TOTAL DISTRIBUTION PLANT	$9,548,289,078.51	$514,598,648.24	$67,058,987.77	($1,280,987.13)	$9,995,550,750.85	$28,446,917.20	(3)	$9,967,103,832.65	
GENERAL PLANT : DEPRECIABLE										
390.0	Structures & Improvements	$375,967,593.30	$5,303,563.19	$1,820,790.33	$0.00	$379,450,366.16	$0.00		$379,450,366.16	2.7%
391.6	Computer Equipment - LMS	0.00	0.00	0.00	0.00	0.00	0.00		0.00	5 Yr Recovery
391.7	CILC Computer Equipment - LMS	0.00	369,438.23	0.00	0.00	369,438.23	369,438.23	(2)	0.00	3 Yr Recovery
391.8	Computer Equipment - ECCR	0.00	0.00	0.00	0.00	0.00	0.00		0.00	5 Yr Recovery
392.0	Aircraft, Rotary Wing	8,926,387.02	0.00	0.00	0.00	8,926,387.02	0.00		8,926,387.02	7.5%
392.0	Aircraft, Fixed Wing (Jet)	44,041,046.00	0.00	0.00	0.00	44,041,046.00	0.00		44,041,046.00	7.8%
392.1	Transportation - Automobiles	1,816,359.81	420,708.44	406,637.21	0.00	1,830,431.04	0.00		1,830,431.04	14.5%
392.2	Transportation - Light Trucks	23,214,039.04	2,875,358.92	2,220,766.50	0.00	23,868,631.46	0.00		23,868,631.46	11.8%
392.3	Transportation - Heavy Trucks	146,698,355.33	11,133,006.40	19,635,352.60	0.00	138,196,009.13	0.00		138,196,009.13	11.7%
392.4	Transportation - Tractor-Trailers	522,958.98	0.00	0.00	0.00	522,958.98	0.00		522,958.98	9.5%
392.9	Transportation - Trailers	13,361,254.58	1,053,257.90	1,108,553.82	0.00	13,305,958.66	0.00		13,305,958.66	5.1%
395.6	Test Equipment - LMS	41,827.81	0.00	0.00	0.00	41,827.81	41,827.81	(2)	0.00	5 Yr Recovery
395.8	Measurement Equipment - ECCR	0.00	0.00	0.00	0.00	0.00	0.00		0.00	5 Yr Recovery
396.1	Power Operated Equipt - Transportation	4,356,720.93	786,105.75	535,947.08	0.00	4,605,879.60	0.00		4,605,879.60	10.6%
396.8	Power Operated Equipment - Other	33,155.45	0.00	0.00	0.00	33,155.45	0.00		33,155.45	4.8%
397.4	Communications Equipment - ECCR	9,207.78	0.00	0.00	0.00	9,207.78	9,207.78	(2)	0.00	5 Yr Recovery
397.8	Communications Equipment - Fiber Optics	8,243,050.89	(59,189.69)	0.00	0.00	8,183,861.20	0.00		8,183,861.20	9.2%
	SUBTOTAL GENERAL PLANT : DEPRECIABLE	$627,431,956.92	$21,881,249.14	$25,928,047.54	$0.00	$623,385,158.52	$420,473.82	(2)	$622,964,684.70	

Hearing Exhibit - 00007013

FLORIDA POWER & LIGHT COMPANY
Schedule I - Plant In Service As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Additions (b)	Retirements (c)	Transfers (d)	End of Year Balance (e)=(a)+(b)-(c)+(d)	Exclusions (f)		End Of Year (Adjusted) (g)=(e)-(f)	Approved Depr Rate
GENERAL PLANT : AMORTIZABLE										
390.1	Leaseholds	$1,160,409.52	$470,872.77	$148,624.18	$0.00	$1,482,658.11	$0.00		$1,482,658.11	Various
391.1	Office Furniture	9,509,172.70	1,400,289.02	3,503,404.43	0.00	7,406,057.29	0.00		7,406,057.29	7 Yr Amort
391.2	Office Accessories	1,662,094.14	672,153.80	709,928.45	0.00	1,624,319.49	0.00		1,624,319.49	5 Yr Amort
391.3	Office Equipment	131,412.88	62,527.12	879.15	0.00	193,060.85	0.00		193,060.85	7 Yr Amort
391.4	Duplicating & Mailing Equipment	2,659,557.11	0.00	29,935.75	0.00	2,629,621.36	0.00		2,629,621.36	7 Yr Amort
391.5	EDP Equipment	22,997,012.38	7,209,271.18	1,613,887.49	300,103.82	28,892,499.89	0.00		28,892,499.89	5 Yr Amort
391.9	PC Equipment	32,548,584.82	6,610,287.49	20,425,713.85	0.00	18,733,138.46	0.00		18,733,138.46	3 Yr Amort
392.7	Transportation Equipment - Marine Equipt.	6,727.85	0.00	0.00	0.00	6,727.85	0.00		6,727.85	5 Yr Amort
392.8	Transportation Equipment - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	5 Yr Amort
393.1	Stores Equipment - Handling Equipt.	4,051.32	0.00	0.00	0.00	4,051.32	0.00		4,051.32	7 Yr Amort
393.2	Stores Equipment - Storage Equipt.	5,177,669.76	475,998.42	1,130,030.39	0.00	5,523,637.79	0.00		5,523,637.79	7 Yr Amort
393.3	Stores Equipment -Portable Handling.	0.00	0.00	0.00	0.00	0.00	0.00		0.00	7 Yr Amort
394.1	Shop Equipment - Fixed/Stationary	5,540.37	0.00	0.00	0.00	5,540.37	0.00		5,540.37	7 Yr Amort
394.2	Shop Equipment -Portable Handling.	16,999,590.09	2,921,627.52	2,790,090.78	0.00	17,121,126.83	0.00		17,121,126.83	7 Yr Amort
395.1	Lab Equipment - Fixed/Stationary	0.00	0.00	0.00	0.00	0.00	0.00		0.00	7 Yr Amort
395.2	Lab Equipment - Portable	14,994,750.23	422,107.45	1,132,095.56	0.00	14,284,762.13	0.00		14,284,762.13	7 Yr Amort
397.1	Communications Equipment - Other	(8.56)	0.00	0.00	0.00	(8.56)	0.00		(8.56)	7 Yr Amort
397.2	Communications Equipment - Other 7-Yr Amrt	95,043,582.53	15,817,144.11	29,566,898.99	0.00	81,294,827.65	0.00		81,294,827.65	7 Yr Amort
397.3	Communications Equipment - Official	20,515.59	0.00	0.00	0.00	20,515.59	0.00		20,515.59	7 Yr Amort
398.0	Miscellaneous Equipment	9,970,405.92	2,138,739.94	1,967,820.39	0.00	10,141,325.47	0.00		10,141,325.47	7 Yr Amort
	SUBTOTAL GENERAL PLANT : AMORTIZABLE	$213,881,066.85	$38,200,998.82	$63,018,309.40	$300,103.82	$189,363,861.89	$0.00		$189,363,861.89	
GENERAL PLANT TOTALS										
390.0	Structures & Improvements	$377,128,002.82	$5,774,435.96	$1,969,414.51	$0.00	$380,933,024.27	$0.00		$380,933,024.27	
391.0	Office Furniture & Equipment	69,507,834.03	16,323,946.84	26,283,749.12	300,103.82	59,848,135.57	369,438.23	(2)	59,478,697.34	
392.0	Transportation	238,787,128.61	15,482,331.66	23,571,310.13	0.00	230,698,150.14	0.00		230,698,150.14	
393.0	Stores Equipment	6,181,721.08	475,998.42	1,130,030.39	0.00	5,527,689.11	0.00		5,527,689.11	
394.0	Shop, Tools & Garage Equipment	16,995,130.46	2,921,627.52	2,790,090.78	0.00	17,126,667.20	0.00		17,126,667.20	
395.0	Laboratory Equipment	15,036,578.04	422,107.45	1,132,095.56	0.00	14,326,589.94	41,827.81	(2)	14,284,762.13	
396.0	Power Operated Equipment	4,389,876.38	785,105.75	535,847.08	0.00	4,639,035.05	0.00		4,639,035.05	
397.0	Communications Equipment	103,316,348.23	15,757,954.42	29,565,898.99	0.00	89,508,403.66	9,207.78	(2)	89,499,195.88	
398.0	Miscellaneous Equipment	9,970,405.92	2,138,739.94	1,967,820.39	0.00	10,141,325.47	0.00		10,141,325.47	
	TOTAL GENERAL PLANT TOTALS	$841,313,025.57	$60,082,247.96	$88,946,356.94	$300,103.82	$812,749,020.41	$420,473.82	(2)	$812,328,546.59	
TOTAL EXCLUDING PRODUCTION PLANT										
	Subtotal Depreciable	$13,235,570,315.99	$777,507,964.97	$125,731,502.32	$1,634,506.00	$13,888,981,284.64	$354,812,106.02	(3)	$13,534,169,178.62	
	Subtotal Amortizable	213,881,066.85	38,200,998.82	63,018,309.40	300,103.82	189,363,861.89	0.00		189,363,861.89	
	TOTAL EXCLUDING PRODUCTION PLANT	$13,449,451,382.84	$815,708,963.79	$188,749,811.72	$1,934,609.82	$14,078,345,146.53	$354,812,106.02	(3)	$13,723,533,040.51	
TOTAL INCLUDING PRODUCTION PLANT										
	Subtotal Depreciable	$24,526,809,423.76	$1,471,214,405.00	$510,662,407.39	$160,977.75	$25,487,102,399.12	$354,812,106.02	(3)	$25,132,290,293.10	
	Subtotal Amortizable	264,748,400.32	46,614,632.04	66,057,861.87	300,103.82	243,605,454.31	0.00		243,605,454.31	
	TOTAL INCLUDING PRODUCTION PLANT	$24,791,557,824.08	$1,517,829,037.04	$576,940,089.26	$461,081.57	$25,730,707,853.43	$354,812,106.02	(3)	$25,375,895,747.41	

NOTES :
(1) Accelerated Oil Backout
(2) Load Management System (LMS) and/or Energy Conservation Cost Recovery (ECCR)
(3) Accelerated Oil Backout and LMS and/or ECCR

GENERAL NOTES :
— Annual Status Report excludes investment in Intangible Plant, Other Tangible Plant, and Land & Land Rights (except Transmission easements).
— Plant transactions associated with FPL-NED (New England Division) are excluded from this report.
— Nuclear function includes Steam Generator and Reactor Head activity. These assets are recovered through separate capital recovery schedules (see below).

ASSETS HAVING SEPARATE CAPITAL RECOVERY SCHEDULES (Included In Report Totals)

322.0	St Lucie Unit 1 - Reactor Heads	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	4 Yr Recovery
322.0	St Lucie Unit 2 - Reactor Heads	15,711,578.53	0.00	15,711,578.53	0.00	0.00	0.00	0.00	4 Yr Recovery
322.0	St Lucie Unit 2 - Steam Generators	91,462,787.23	0.00	91,462,787.23	0.00	0.00	0.00	0.00	4 Yr Recovery
	Total St Lucie	$107,174,365.76	$0.00	$107,174,365.76	$0.00	$0.00	$0.00	$0.00	
322.0	Turkey Point Unit 3 - Reactor Heads	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	4 Yr Recovery
322.0	Turkey Point Unit 4 - Reactor Heads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4 Yr Recovery
	Total Turkey Point	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Steam Generator & Reactor Heads	$107,174,365.76	$0.00	$107,174,365.76	$0.00	$0.00	$0.00	$0.00	

Hearing Exhibit - 00007014

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Cape Canaveral Common											
311.0	Structures & Improvements	$12,338,072.32	$206,277.33	$0.00	$51,215.82	$0.00	$0.00	0.00	$12,493,133.83	$0.00	$12,493,133.83
312.0	Boiler Plant Equipment	770,707.24	15,393.19	0.00	1,000.00	0.00	0.00	(128,837.49)	656,262.94	0.00	656,262.94
314.0	Turbogenerator Units	513,774.77	5,667.57	0.00	(15,769.44)	0.00	0.00	(49,899.61)	485,332.17	0.00	485,332.17
315.0	Accessory Electric Equipment	379,025.86	11,419.34	0.00	15,000.00	0.00	0.00	0.00	375,445.20	0.00	375,445.20
316.0	Miscellaneous Power Plant Equipment	606,406.36	15,079.20	0.00	0.00	0.00	0.00	0.00	623,485.56	0.00	623,485.56
	Subtotal Depreciable	$14,609,986.55	$253,856.63	$0.00	$51,446.38	$0.00	$0.00	(178,737.10)	$14,633,659.70	$0.00	$14,633,659.70
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$44,158.98	$26,753.20	$12,524.45	$0.00	$0.00	$0.00	0.00	$58,387.73	$0.00	$58,387.73
316.5	Misc. Power Plant Equipt. - 5-Year Amort	183.64	1,309.08	0.00	0.00	0.00	0.00	0.00	1,472.72	0.00	1,472.72
316.7	Misc. Power Plant Equipt. - 7-Year Amort	163,714.87	52,449.79	23,485.49	0.00	0.00	0.00	0.00	192,679.17	0.00	192,679.17
	Subtotal Amortizable	$208,037.49	$80,512.07	$36,009.94	$0.00	$0.00	$0.00	0.00	$252,539.62	$0.00	$252,539.62
	Total Cape Canaveral Common	$14,818,024.04	$334,368.70	$36,009.94	$51,446.38	$0.00	$0.00	(178,737.10)	$14,886,199.32	$0.00	$14,886,199.32
Cape Canaveral Unit 1											
311.0	Structures & Improvements	$1,135,139.99	$28,152.04	$0.00	$0.00	$0.00	$0.00	0.00	$1,163,292.03	$0.00	$1,163,292.03
312.0	Boiler Plant Equipment	52,202,222.86	664,447.86	2,236,904.73	1,970,205.48	0.00	23,071.00	25,228.42	48,707,859.93	0.00	48,707,859.93
314.0	Turbogenerator Units	19,322,804.56	137,211.06	1,368,183.57	704,284.26	0.00	10,250.00	0.00	17,397,598.69	0.00	17,397,598.69
315.0	Accessory Electric Equipment	3,973,751.68	70,529.77	674,845.87	12,064.05	0.00	0.00	0.00	3,357,371.53	0.00	3,357,371.53
316.0	Miscellaneous Power Plant Equipment	446,994.16	1,507.30	0.00	0.00	0.00	0.00	0.00	448,501.46	0.00	448,501.46
	Subtotal Depreciable	$77,080,713.25	$901,848.93	$4,279,934.17	$2,686,553.79	$0.00	$33,321.00	25,228.42	$71,074,623.64	$0.00	$71,074,623.64
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Cape Canaveral Unit 1	$77,080,713.25	$901,848.93	$4,279,934.17	$2,686,553.79	$0.00	$33,321.00	25,228.42	$71,074,623.64	$0.00	$71,074,623.64
Cape Canaveral Unit 2											
311.0	Structures & Improvements	$1,470,212.48	$18,900.72	$0.00	$0.00	$0.00	$0.00	0.00	$1,489,113.20	$0.00	$1,489,113.20
312.0	Boiler Plant Equipment	45,207,081.53	537,111.06	274,432.63	66,226.53	0.00	7,148.00	103,609.07	45,514,300.52	0.00	45,514,300.52
314.0	Turbogenerator Units	12,627,812.43	91,572.06	88,308.56	10,792.83	0.00	140,259.76	0.00	12,760,542.90	0.00	12,760,542.90
315.0	Accessory Electric Equipment	4,955,679.70	64,451.64	0.00	0.00	0.00	0.00	0.00	5,020,131.34	0.00	5,020,131.34
316.0	Miscellaneous Power Plant Equipment	471,205.60	1,542.12	0.00	0.00	0.00	0.00	0.00	472,747.72	0.00	472,747.72
	Subtotal Depreciable	$64,732,001.74	$713,577.64	$362,741.19	$77,019.36	$0.00	$147,407.76	103,609.07	$65,256,835.68	$0.00	$65,256,835.68
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Cape Canaveral Unit 2	$64,732,001.74	$713,577.64	$362,741.19	$77,019.36	$0.00	$147,407.76	103,609.07	$65,256,835.68	$0.00	$65,256,835.68
Cape Canaveral Site											
311.0	Structures & Improvements	$14,943,424.79	$253,330.09	$0.00	$51,215.82	$0.00	$0.00	0.00	$15,145,539.06	$0.00	$15,145,539.06
312.0	Boiler Plant Equipment	98,180,021.63	1,218,952.13	2,511,337.36	2,037,432.01	0.00	30,219.00	0.00	94,878,423.39	0.00	94,878,423.39
314.0	Turbogenerator Units	32,464,191.76	234,471.61	1,456,492.13	699,307.65	0.00	150,509.76	(49,899.61)	30,643,473.76	0.00	30,643,473.76
315.0	Accessory Electric Equipment	9,306,457.24	146,400.75	674,845.87	27,064.05	0.00	0.00	0.00	8,752,948.07	0.00	8,752,948.07
316.0	Miscellaneous Power Plant Equipment	1,526,606.12	18,128.62	0.00	0.00	0.00	0.00	0.00	1,544,734.74	0.00	1,544,734.74
	Subtotal Depreciable	$156,422,701.54	$1,869,283.20	$4,642,675.36	$2,815,019.53	$0.00	$180,728.76	(49,899.61)	$150,965,119.02	$0.00	$150,965,119.02
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$44,158.98	$26,753.20	$12,524.45	$0.00	$0.00	$0.00	0.00	$58,387.73	$0.00	$58,387.73
316.5	Misc. Power Plant Equipt. - 5-Year Amort	183.64	1,309.08	0.00	0.00	0.00	0.00	0.00	1,472.72	0.00	1,472.72
316.7	Misc. Power Plant Equipt. - 7-Year Amort	163,714.87	52,449.79	23,485.49	0.00	0.00	0.00	0.00	192,679.17	0.00	192,679.17
	Subtotal Amortizable	$208,037.49	$80,512.07	$36,009.94	$0.00	$0.00	$0.00	0.00	$252,539.62	$0.00	$252,539.62
	Total Cape Canaveral Site	$156,630,739.03	$1,949,795.27	$4,678,685.30	$2,815,019.53	$0.00	$180,728.76	(49,899.61)	$151,217,658.64	$0.00	$151,217,658.64

Hearing Exhibit - 00007015

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Cutler Common											
311.0	Structures & Improvements	$6,169,520.03	$0.00	$4,200.00	$0.00	$0.00	$0.00	0.00	$6,165,320.03	$0.00	$6,165,320.03
312.0	Boiler Plant Equipment	705,478.51	181.44	0.00	0.00	0.00	0.00	0.00	705,659.95	0.00	705,659.95
314.0	Turbogenerator Units	1,374,684.46	0.00	0.00	0.00	0.00	0.00	0.00	1,374,684.46	0.00	1,374,684.46
315.0	Accessory Electric Equipment	1,036,256.11	0.00	12,709.95	1,202.19	0.00	0.00	0.00	1,022,343.97	0.00	1,022,343.97
316.0	Miscellaneous Power Plant Equipment	684,810.75	0.00	115,299.80	0.00	0.00	0.00	0.00	569,510.95	0.00	569,510.95
	Subtotal Depreciable	$9,970,749.86	$181.44	$132,209.75	$1,202.19	$0.00	$0.00	0.00	$9,837,519.36	$0.00	$9,837,519.36
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$10,781.40	$3,818.09	$4,248.53	$0.00	$0.00	$0.00	0.00	$10,350.96	$0.00	$10,350.96
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	39,659.66	16,939.46	16,177.85	0.00	0.00	0.00	0.00	40,421.27	0.00	40,421.27
	Subtotal Amortizable	$50,441.06	$20,757.55	$20,426.38	$0.00	$0.00	$0.00	0.00	$50,772.23	$0.00	$50,772.23
	Total Cutler Common	$10,021,190.92	$20,938.99	$152,636.13	$1,202.19	$0.00	$0.00	0.00	$9,888,291.59	$0.00	$9,888,291.59
Cutler Unit 5											
311.0	Structures & Improvements	$404,299.99	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$404,299.99	$0.00	$404,299.99
312.0	Boiler Plant Equipment	5,547,150.42	620.88	0.00	0.00	0.00	0.00	0.00	5,547,771.30	0.00	5,547,771.30
314.0	Turbogenerator Units	5,131,109.32	36.72	0.00	0.00	0.00	5,000.00	0.00	5,136,146.04	0.00	5,136,146.04
315.0	Accessory Electric Equipment	2,267,596.72	0.00	0.00	0.00	0.00	0.00	0.00	2,267,596.72	0.00	2,267,596.72
316.0	Miscellaneous Power Plant Equipment	109,880.90	0.00	13,880.34	0.00	0.00	0.00	0.00	95,970.56	0.00	95,970.56
	Subtotal Depreciable	$13,460,017.35	$657.60	$13,880.34	$0.00	$0.00	$5,000.00	0.00	$13,451,784.61	$0.00	$13,451,784.61
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Cutler Unit 5	$13,460,017.35	$657.60	$13,880.34	$0.00	$0.00	$5,000.00	0.00	$13,451,784.61	$0.00	$13,451,784.61
Cutler Unit 6											
311.0	Structures & Improvements	$391,296.59	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$391,296.59	$0.00	$391,296.59
312.0	Boiler Plant Equipment	11,196,372.66	3,118.56	1,344,509.52	391,023.41	0.00	0.00	0.00	9,463,958.29	0.00	9,463,958.29
314.0	Turbogenerator Units	8,276,787.30	0.00	18,068.54	1,303.66	0.00	0.00	0.00	8,257,395.10	0.00	8,257,395.10
315.0	Accessory Electric Equipment	3,143,896.40	0.00	0.00	0.00	0.00	0.00	0.00	3,143,896.40	0.00	3,143,896.40
316.0	Miscellaneous Power Plant Equipment	70,569.78	0.00	0.00	0.00	0.00	0.00	0.00	70,569.78	0.00	70,569.78
	Subtotal Depreciable	$23,078,702.73	$3,118.56	$1,362,578.06	$392,327.07	$0.00	$0.00	0.00	$21,326,916.16	$0.00	$21,326,916.16
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Cutler Unit 6	$23,078,702.73	$3,118.56	$1,362,578.06	$392,327.07	$0.00	$0.00	0.00	$21,326,916.16	$0.00	$21,326,916.16
Cutler Site											
311.0	Structures & Improvements	$6,965,116.61	$0.00	$4,200.00	$0.00	$0.00	$0.00	0.00	$6,960,916.61	$0.00	$6,960,916.61
312.0	Boiler Plant Equipment	17,449,001.59	3,920.88	1,344,509.52	391,023.41	0.00	0.00	0.00	15,717,389.54	0.00	15,717,389.54
314.0	Turbogenerator Units	14,782,561.06	36.72	18,068.54	1,303.66	0.00	5,000.00	0.00	14,768,225.60	0.00	14,768,225.60
315.0	Accessory Electric Equipment	6,447,549.23	0.00	12,709.95	1,202.19	0.00	0.00	0.00	6,433,637.09	0.00	6,433,637.09
316.0	Miscellaneous Power Plant Equipment	865,241.43	0.00	129,190.14	0.00	0.00	0.00	0.00	736,051.29	0.00	736,051.29
	Subtotal Depreciable	$46,509,469.94	$3,957.60	$1,508,678.15	$393,529.26	$0.00	$5,000.00	0.00	$44,616,220.13	$0.00	$44,616,220.13
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$10,781.40	$3,818.09	$4,248.53	$0.00	$0.00	$0.00	0.00	$10,350.96	$0.00	$10,350.96
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	39,659.66	16,939.46	16,177.85	0.00	0.00	0.00	0.00	40,421.27	0.00	40,421.27
	Subtotal Amortizable	$50,441.06	$20,757.55	$20,426.38	$0.00	$0.00	$0.00	0.00	$50,772.23	$0.00	$50,772.23
	Total Cutler Site	$46,559,911.00	$24,715.15	$1,529,104.53	$393,529.26	$0.00	$5,000.00	0.00	$44,666,992.36	$0.00	$44,666,992.36

Hearing Exhibit - 00007016

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Manatee Common											
311.0	Structures & Improvements	$82,014,669.80	$4,308,311.55	$524,241.28	$52,799.85	$0.00	$0.00	(515.86)	$85,745,424.36	$0.00	$85,745,424.36
312.0	Boiler Plant Equipment	1,878,168.80	262,116.10	0.00	0.00	0.00	0.00	(27,937.32)	2,112,347.58	0.00	2,112,347.58
314.0	Turbogenerator Units	7,371,350.61	41,263.62	27,470.00	0.00	0.00	0.00	(1,666.61)	7,383,477.62	0.00	7,383,477.62
315.0	Accessory Electric Equipment	6,951,755.30	312,506.27	25,490.91	394.53	0.00	0.00	0.00	7,238,375.13	0.00	7,238,375.13
316.0	Miscellaneous Power Plant Equipment	1,911,337.77	135,571.41	0.00	0.00	0.00	0.00	0.00	2,046,909.18	0.00	2,046,909.18
	Subtotal Depreciable	$80,127,282.28	$5,059,767.95	$577,202.19	$53,194.38	$0.00	$0.00	(30,119.79)	$84,526,533.87	$0.00	$84,526,533.87
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$118,599.11	$62,041.46	$74,511.37	$0.00	$0.00	$0.00	(62.13)	$106,067.07	$0.00	$106,067.07
316.5	Misc. Power Plant Equipt. - 5-Year Amort	35,735.61	15,681.00	0.00	0.00	0.00	0.00	1,171.50	52,588.11	0.00	52,588.11
316.7	Misc. Power Plant Equipt. - 7-Year Amort	169,175.09	68,633.91	1,936.94	0.00	0.00	0.00	0.00	235,872.06	0.00	235,872.06
	Subtotal Amortizable	$323,509.81	$146,356.37	$76,448.31	$0.00	$0.00	$0.00	1,109.37	$394,527.24	$0.00	$394,527.24
	Total Manatee Common	$80,450,792.09	$5,206,124.32	$653,650.50	$53,194.38	$0.00	$0.00	(29,010.42)	$84,921,061.11	$0.00	$84,921,061.11
Manatee Unit 1											
311.0	Structures & Improvements	$5,567,736.58	$273,105.24	$0.00	$0.00	$0.00	$0.00	0.00	$5,840,840.82	$0.00	$5,840,840.82
312.0	Boiler Plant Equipment	87,872,030.06	5,431,156.21	246,345.96	239,803.38	0.00	0.00	0.00	92,817,236.95	0.00	92,817,236.95
314.0	Turbogenerator Units	48,356,181.87	2,188,097.31	1,680,052.30	162,420.50	90,000.00	0.00	15,169.20	48,806,955.58	0.00	48,806,955.58
315.0	Accessory Electric Equipment	7,865,906.33	345,411.83	457,349.69	85.62	0.00	0.00	0.00	7,753,882.85	0.00	7,753,882.85
316.0	Miscellaneous Power Plant Equipment	2,171,821.93	75,407.16	0.00	0.00	0.00	0.00	0.00	2,247,229.09	0.00	2,247,229.09
	Subtotal Depreciable	$151,633,655.79	$8,313,177.75	$2,383,747.95	$402,109.50	$90,000.00	$0.00	15,169.20	$157,266,145.29	$0.00	$157,266,145.29
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Manatee Unit 1	$151,633,655.79	$8,313,177.75	$2,383,747.95	$402,109.50	$90,000.00	$0.00	15,169.20	$157,266,145.29	$0.00	$157,266,145.29
Manatee Unit 2											
311.0	Structures & Improvements	$3,996,077.42	$197,516.01	$8,710.58	$580.75	$0.00	$0.00	0.00	$4,184,302.10	$0.00	$4,184,302.10
312.0	Boiler Plant Equipment	63,285,826.36	4,242,717.97	105,252.58	2,868.75	0.00	180,381.25	28,449.16	67,629,263.31	0.00	67,629,263.31
314.0	Turbogenerator Units	44,950,736.63	1,693,843.05	17,363.64	1,702.51	0.00	858.00	1,513.99	46,627,885.52	0.00	46,627,885.52
315.0	Accessory Electric Equipment	5,704,012.17	256,872.02	15,750.00	85.62	0.00	0.00	0.00	5,945,048.57	0.00	5,945,048.57
316.0	Miscellaneous Power Plant Equipment	1,624,363.13	52,517.04	0.00	0.00	0.00	0.00	0.00	1,676,880.17	0.00	1,676,880.17
	Subtotal Depreciable	$119,561,015.71	$6,443,466.09	$147,076.80	$5,227.63	$0.00	$181,239.25	29,963.15	$126,063,379.67	$0.00	$126,063,379.67
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Manatee Unit 2	$119,561,015.71	$6,443,466.09	$147,076.80	$5,227.63	$0.00	$181,239.25	29,963.15	$126,063,379.67	$0.00	$126,063,379.67
Manatee Site											
311.0	Structures & Improvements	$71,578,482.80	$4,776,932.80	$532,951.86	$53,380.60	$0.00	$0.00	(515.86)	$75,770,567.28	$0.00	$75,770,567.28
312.0	Boiler Plant Equipment	152,836,025.24	9,936,990.28	351,598.64	242,482.13	0.00	180,381.25	511.84	162,358,847.84	0.00	162,358,847.84
314.0	Turbogenerator Units	100,678,249.11	3,923,203.98	1,724,885.94	164,123.01	90,000.00	858.00	15,016.58	102,818,318.72	0.00	102,818,318.72
315.0	Accessory Electric Equipment	20,521,673.80	914,789.12	498,590.60	565.77	0.00	0.00	0.00	20,937,306.55	0.00	20,937,306.55
316.0	Miscellaneous Power Plant Equipment	5,707,522.83	263,495.61	0.00	0.00	0.00	0.00	0.00	5,971,018.44	0.00	5,971,018.44
	Subtotal Depreciable	$351,321,953.78	$19,816,411.79	$3,108,027.04	$460,531.51	$90,000.00	$181,239.25	15,012.56	$367,856,058.83	$0.00	$367,856,058.83
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$118,599.11	$62,041.46	$74,511.37	$0.00	$0.00	$0.00	(62.13)	$106,067.07	$0.00	$106,067.07
316.5	Misc. Power Plant Equipt. - 5-Year Amort	35,735.61	15,681.00	0.00	0.00	0.00	0.00	1,171.50	52,588.11	0.00	52,588.11
316.7	Misc. Power Plant Equipt. - 7-Year Amort	169,175.09	68,633.91	1,936.94	0.00	0.00	0.00	0.00	235,872.06	0.00	235,872.06
	Subtotal Amortizable	$323,509.81	$146,356.37	$76,448.31	$0.00	$0.00	$0.00	1,109.37	$394,527.24	$0.00	$394,527.24
	Total Manatee Site	$351,645,463.59	$19,962,768.16	$3,184,475.35	$460,531.51	$90,000.00	$181,239.25	16,121.93	$368,250,586.07	$0.00	$368,250,586.07

Hearing Exhibit - 00007017

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Martin Common											
311.0	Structures & Improvements	$214,916,231.51	$3,881,642.01	$136,933.54	$1,391.75	$0.00	$17,315.00	1,283.22	$218,678,146.45	$0.00	$218,678,146.45
312.0	Boiler Plant Equipment	3,836,025.50	185,989.67	180,973.22	0.00	0.00	0.00	(25,725.55)	3,815,316.60	0.00	3,815,316.60
314.0	Turbogenerator Units	23,447,452.04	201,390.07	0.00	0.00	0.00	0.00	(2,292,666.62)	21,356,175.49	0.00	21,356,175.49
315.0	Accessory Electric Equipment	6,810,742.82	94,622.38	112,883.40	64,089.68	0.00	0.00	0.00	6,528,392.10	0.00	6,528,392.10
316.0	Miscellaneous Power Plant Equipment	2,503,275.37	86,374.14	0.00	0.00	0.00	0.00	0.00	2,589,649.51	0.00	2,589,649.51
	Subtotal Depreciable	$251,313,727.24	$4,430,018.45	$410,790.16	$65,481.43	$0.00	$17,315.00	(2,317,108.95)	$252,967,680.15	$0.00	$252,967,680.15
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$5,396.94	$3,370.34	$0.00	$0.00	$0.00	$0.00	0.00	$8,766.28	$0.00	$8,766.28
316.5	Misc. Power Plant Equipt. - 5-Year Amort	3,864.68	16,495.85	0.00	0.00	0.00	0.00	0.00	20,360.53	0.00	20,360.53
316.7	Misc. Power Plant Equipt. - 7-Year Amort	649,781.28	161,792.64	205,814.04	0.00	0.00	0.00	(516.30)	605,243.58	0.00	605,243.58
	Subtotal Amortizable	$659,041.90	$181,658.83	$205,814.04	$0.00	$0.00	$0.00	(516.30)	$634,370.39	$0.00	$634,370.39
	Total Martin Common	$251,972,769.14	$4,611,677.28	$616,604.20	$65,481.43	$0.00	$17,315.00	(2,317,625.25)	$253,602,050.54	$0.00	$253,602,050.54
Martin Pipeline											
311.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
312.0	Boiler Plant Equipment	370,941.56	0.00	0.00	0.00	0.00	0.00	0.00	370,941.56	0.00	370,941.56
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Depreciable	$370,941.56	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$370,941.56	$0.00	$370,941.56
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Pipeline	$370,941.56	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$370,941.56	$0.00	$370,941.56
Martin Unit 1											
311.0	Structures & Improvements	$13,969,639.39	$223,114.84	$93,014.92	$31,648.88	$0.00	$0.00	(767.36)	$14,067,322.87	$0.00	$14,067,322.87
312.0	Boiler Plant Equipment	124,912,889.52	2,431,358.97	7,801,628.83	1,800,324.72	0.00	25,140.00	19,584.33	117,786,979.27	0.00	117,786,979.27
314.0	Turbogenerator Units	65,796,970.77	974,548.97	3,265,833.73	597,456.25	90,000.00	0.00	2,241,684.11	65,229,913.87	0.00	65,229,913.87
315.0	Accessory Electric Equipment	18,139,165.10	252,803.60	16,394.00	0.00	0.00	0.00	0.00	18,375,374.70	0.00	18,375,374.70
316.0	Miscellaneous Power Plant Equipment	2,301,880.47	14,969.88	0.00	0.00	0.00	0.00	0.00	2,316,850.35	0.00	2,316,850.35
	Subtotal Depreciable	$225,110,525.25	$3,896,596.06	$11,176,871.48	$2,429,429.85	$90,000.00	$25,140.00	2,260,481.08	$217,776,441.06	$0.00	$217,776,441.06
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Unit 1	$225,110,525.25	$3,896,596.06	$11,176,871.48	$2,429,429.85	$90,000.00	$25,140.00	2,260,481.08	$217,776,441.06	$0.00	$217,776,441.06
Martin Unit 2											
311.0	Structures & Improvements	$10,115,434.56	$161,452.38	$0.00	$0.00	$0.00	$0.00	0.00	$10,276,886.94	$0.00	$10,276,886.94
312.0	Boiler Plant Equipment	115,873,982.31	2,083,896.46	1,762,594.17	170,967.19	0.00	222,969.75	36,792.37	116,284,079.53	0.00	116,284,079.53
314.0	Turbogenerator Units	50,720,886.67	462,347.31	2,858,498.96	81,456.24	0.00	459,347.00	4,822.94	48,727,248.72	0.00	48,727,248.72
315.0	Accessory Electric Equipment	14,266,641.83	258,392.73	537,401.59	557.24	0.00	0.00	0.00	13,987,075.53	0.00	13,987,075.53
316.0	Miscellaneous Power Plant Equipment	1,967,198.14	14,873.71	84,910.84	5,377.78	0.00	0.00	0.00	1,891,783.23	0.00	1,891,783.23
	Subtotal Depreciable	$192,943,923.31	$3,000,962.59	$5,243,405.56	$258,358.45	$0.00	$682,336.75	41,615.31	$191,167,073.95	$0.00	$191,167,073.95
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Unit 2	$192,943,923.31	$3,000,962.59	$5,243,405.56	$258,358.45	$0.00	$682,336.75	41,615.31	$191,167,073.95	$0.00	$191,167,073.95
Martin Site											
311.0	Structures & Improvements	$239,001,305.46	$4,266,209.03	$229,846.46	$33,040.53	$0.00	$17,315.00	515.86	$243,022,356.26	$0.00	$243,022,356.26
312.0	Boiler Plant Equipment	244,993,798.89	4,681,245.30	9,725,199.22	1,971,291.91	0.00	248,129.75	30,631.15	238,257,316.96	0.00	238,257,316.96
314.0	Turbogenerator Units	139,955,109.48	1,658,286.35	6,124,332.69	678,912.49	90,000.00	459,347.00	(46,159.57)	135,313,338.08	0.00	135,313,338.08
315.0	Accessory Electric Equipment	39,016,549.55	605,818.69	666,878.99	64,648.92	0.00	0.00	0.00	38,890,842.33	0.00	38,890,842.33
316.0	Miscellaneous Power Plant Equipment	6,772,353.98	116,217.73	84,910.84	5,377.78	0.00	0.00	0.00	6,798,283.09	0.00	6,798,283.09
	Subtotal Depreciable	$669,739,117.36	$11,327,577.10	$16,831,067.20	$2,753,269.73	$90,000.00	$724,791.75	(15,012.56)	$662,282,136.72	$0.00	$662,282,136.72
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$5,395.94	$3,370.34	$0.00	$0.00	$0.00	$0.00	0.00	$8,766.28	$0.00	$8,766.28
316.5	Misc. Power Plant Equipt. - 5-Year Amort	3,864.68	16,495.85	0.00	0.00	0.00	0.00	0.00	20,360.53	0.00	20,360.53
316.7	Misc. Power Plant Equipt. - 7-Year Amort	649,781.28	161,792.64	205,814.04	0.00	0.00	0.00	(516.30)	605,243.58	0.00	605,243.58
	Subtotal Amortizable	$659,041.90	$181,658.83	$205,814.04	$0.00	$0.00	$0.00	(516.30)	$634,370.39	$0.00	$634,370.39
	Total Martin Site	$670,398,159.26	$11,509,235.93	$17,036,881.24	$2,753,269.73	$90,000.00	$724,791.75	(15,528.86)	$662,916,507.11	$0.00	$662,916,507.11

Hearing Exhibit - 00007018

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Pt. Everglades Common											
311.0	Structures & Improvements	$18,818,393.70	$610,257.44	$81,027.46	$74,742.68	$0.00	$0.00	(2,414.55)	$19,070,466.45	$0.00	$19,070,466.45
312.0	Boiler Plant Equipment	979,218.15	55,761.41	0.00	0.00	0.00	0.00	(11,174.35)	1,023,805.21	0.00	1,023,805.21
314.0	Turbogenerator Units	3,117,567.50	71,002.22	23,317.90	948.76	0.00	54,118.00	(708,524.55)	2,509,916.51	0.00	2,509,916.51
315.0	Accessory Electric Equipment	4,776,748.58	129,821.53	0.00	2,859.55	0.00	0.00	0.00	4,903,910.56	0.00	4,903,910.56
316.0	Miscellaneous Power Plant Equipment	1,548,587.67	24,072.89	14,462.49	13,981.83	0.00	0.00	0.00	1,544,216.24	0.00	1,544,216.24
	Subtotal Depreciable	$29,040,535.60	$890,915.49	$118,807.85	$92,532.82	$0.00	$54,118.00	(722,113.45)	$29,052,314.97	$0.00	$29,052,314.97
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$106,956.14	$46,795.11	$46,714.27	$0.00	$0.00	$0.00	9.90	$105,046.88	$0.00	$105,046.88
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	136,407.19	79,428.58	17,914.00	0.00	0.00	0.00	4,814.24	202,736.01	0.00	202,736.01
	Subtotal Amortizable	$243,363.33	$126,223.69	$64,628.27	$0.00	$0.00	$0.00	4,824.14	$307,782.89	$0.00	$307,782.89
	Total Pt. Everglades Common	$29,283,898.93	$1,017,139.18	$183,436.12	$92,532.82	$0.00	$54,118.00	(717,289.31)	$29,360,097.86	$0.00	$29,360,097.86
Pt. Everglades Unit 1											
311.0	Structures & Improvements	$1,347,756.25	$44,968.56	$0.00	$0.00	$0.00	$0.00	0.00	$1,392,724.81	$0.00	$1,392,724.81
312.0	Boiler Plant Equipment	32,150,885.54	2,096,901.54	246,530.33	181,223.12	0.00	0.00	0.00	33,822,033.63	0.00	33,822,033.63
314.0	Turbogenerator Units	13,714,009.25	219,781.06	653,154.55	7,348.98	0.00	0.00	0.00	13,273,286.78	0.00	13,273,286.78
315.0	Accessory Electric Equipment	3,485,281.92	136,432.36	264,117.67	123,462.10	0.00	0.00	0.00	3,213,134.51	0.00	3,213,134.51
316.0	Miscellaneous Power Plant Equipment	149,021.76	4,727.52	0.00	0.00	0.00	0.00	0.00	153,749.30	0.00	153,749.30
	Subtotal Depreciable	$50,826,954.74	$2,503,811.04	$1,163,802.55	$312,034.20	$0.00	$0.00	0.00	$51,854,929.03	$0.00	$51,854,929.03
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Pt. Everglades Unit 1	$50,826,954.74	$2,503,811.04	$1,163,802.55	$312,034.20	$0.00	$0.00	0.00	$51,854,929.03	$0.00	$51,854,929.03
Pt. Everglades Unit 2											
311.0	Structures & Improvements	$1,006,867.42	$40,819.71	$0.00	$0.00	$0.00	$0.00	0.00	$1,047,687.13	$0.00	$1,047,687.13
312.0	Boiler Plant Equipment	34,190,436.27	2,273,110.92	12,101.69	7,446.07	0.00	0.00	0.00	36,443,998.83	0.00	36,443,998.83
314.0	Turbogenerator Units	9,076,433.22	238,536.90	0.00	76,813.80	0.00	12,200.00	501,029.16	9,751,387.48	0.00	9,751,387.48
315.0	Accessory Electric Equipment	5,237,782.35	167,642.29	12,535.70	0.00	0.00	0.00	0.00	5,412,788.94	0.00	5,412,788.94
316.0	Miscellaneous Power Plant Equipment	177,251.65	8,783.40	0.00	0.00	0.00	0.00	0.00	186,035.05	0.00	186,035.05
	Subtotal Depreciable	$49,688,770.91	$2,748,894.62	$24,737.39	$84,259.87	$0.00	$12,200.00	501,029.16	$52,841,897.43	$0.00	$52,841,897.43
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Pt. Everglades Unit 2	$49,688,770.91	$2,748,894.62	$24,737.39	$84,259.87	$0.00	$12,200.00	501,029.16	$52,841,897.43	$0.00	$52,841,897.43
Pt. Everglades Unit 3											
311.0	Structures & Improvements	$638,017.32	$110,514.37	$78,073.99	$822.83	$0.00	$27,325.00	0.00	$696,960.17	$0.00	$696,960.17
312.0	Boiler Plant Equipment	43,197,905.60	3,004,746.32	12,811.49	1,024,393.57	0.00	18,570.00	11,174.35	45,195,191.21	0.00	45,195,191.21
314.0	Turbogenerator Units	10,282,025.83	354,095.66	0.00	56,142.03	0.00	36,734.12	103,058.04	10,719,771.62	0.00	10,719,771.62
315.0	Accessory Electric Equipment	7,240,106.39	285,755.80	159,927.15	165,142.40	0.00	0.00	0.00	7,200,792.64	0.00	7,200,792.64
316.0	Miscellaneous Power Plant Equipment	347,755.80	5,324.69	120,186.14	5,440.26	0.00	0.00	0.00	227,454.09	0.00	227,454.09
	Subtotal Depreciable	$61,705,810.94	$3,760,436.84	$370,998.47	$1,251,941.09	$0.00	$82,629.12	114,232.39	$64,040,169.73	$0.00	$64,040,169.73
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Pt. Everglades Unit 3	$61,705,810.94	$3,760,436.84	$370,998.47	$1,251,941.09	$0.00	$82,629.12	114,232.39	$64,040,169.73	$0.00	$64,040,169.73
Pt. Everglades Unit 4											
311.0	Structures & Improvements	$568,636.75	$21,445.35	$1,385.71	$540.95	$0.00	$0.00	2,414.55	$590,569.99	$0.00	$590,569.99
312.0	Boiler Plant Equipment	51,969,247.52	3,251,073.49	1,743,564.05	3,042,102.82	0.00	0.00	0.00	50,434,654.14	0.00	50,434,654.14
314.0	Turbogenerator Units	10,990,371.00	303,115.45	96,484.72	0.00	0.00	41,667.50	104,437.35	11,343,106.58	0.00	11,343,106.58
315.0	Accessory Electric Equipment	8,425,591.64	325,138.00	143,026.60	0.00	0.00	0.00	0.00	8,607,703.04	0.00	8,607,703.04
316.0	Miscellaneous Power Plant Equipment	191,196.80	4,671.03	47,200.52	0.00	0.00	0.00	0.00	148,667.31	0.00	148,667.31
	Subtotal Depreciable	$72,145,043.71	$3,905,443.32	$2,031,861.60	$3,042,643.77	$0.00	$41,667.50	106,851.90	$71,124,701.06	$0.00	$71,124,701.06
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Pt. Everglades Unit 4	$72,145,043.71	$3,905,443.32	$2,031,861.60	$3,042,643.77	$0.00	$41,667.50	106,851.90	$71,124,701.06	$0.00	$71,124,701.06

Hearing Exhibit - 00007019

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Pt. Everglades Site											
311.0	Structures & Improvements	$22,179,671.44	$826,005.43	$160,486.85	$76,106.46	$0.00	$27,325.00	0.00	$22,796,408.55	$0.00	$22,796,408.55
312.0	Boiler Plant Equipment	162,487,893.08	10,683,593.08	2,015,007.56	4,255,165.58	0.00	18,570.00	(0.00)	166,919,883.02	0.00	166,919,883.02
314.0	Turbogenerator Units	47,180,426.80	1,186,533.29	772,957.17	141,253.57	0.00	144,719.82	0.00	47,597,468.97	0.00	47,597,468.97
315.0	Accessory Electric Equipment	29,145,510.88	1,083,789.98	579,707.12	291,264.06	0.00	0.00	0.00	29,338,329.69	0.00	29,338,329.69
316.0	Miscellaneous Power Plant Equipment	2,413,813.70	47,579.53	181,849.15	19,422.09	0.00	0.00	0.00	2,260,121.99	0.00	2,260,121.99
	Subtotal Depreciable	$263,407,115.90	$13,809,501.31	$3,710,007.86	$4,783,211.75	$0.00	$190,614.62	(0.00)	$266,914,012.22	$0.00	$266,914,012.22
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$106,956.14	$46,795.11	$48,714.27	$0.00	$0.00	$0.00	9.90	$105,046.88	$0.00	$105,046.88
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	136,407.19	79,428.58	17,914.00	0.00	0.00	0.00	4,814.24	202,736.01	0.00	202,736.01
	Subtotal Amortizable	$243,363.33	$126,223.69	$66,628.27	$0.00	$0.00	$0.00	4,824.14	$307,782.89	$0.00	$307,782.89
	Total Pt. Everglades Site	$263,650,479.23	$13,935,725.00	$3,776,636.13	$4,783,211.75	$0.00	$190,614.62	4,824.14	$269,221,795.11	$0.00	$269,221,795.11
Riviera Common											
311.0	Structures & Improvements	$9,860,450.18	$183,000.56	$0.00	$0.00	$0.00	$0.00	0.00	$10,043,450.74	$0.00	$10,043,450.74
312.0	Boiler Plant Equipment	646,039.23	2,719.60	0.00	0.00	0.00	0.00	(18,167.01)	630,591.82	0.00	630,591.82
314.0	Turbogenerator Units	1,201,290.42	7,694.98	27,368.09	15,573.11	0.00	0.00	0.00	1,166,044.20	0.00	1,166,044.20
315.0	Accessory Electric Equipment	2,182,141.96	29,932.42	5,636.31	981.80	0.00	0.00	(15,621.64)	2,189,834.63	0.00	2,189,834.63
316.0	Miscellaneous Power Plant Equipment	797,843.59	18,659.49	43,599.82	2,533.39	0.00	0.00	0.00	770,379.87	0.00	770,379.87
	Subtotal Depreciable	$14,687,765.38	$242,007.05	$76,594.22	$19,088.30	$0.00	$0.00	(33,788.65)	$14,800,301.26	$0.00	$14,800,301.26
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$29,155.11	$27,600.43	($3,462.89)	$0.00	$0.00	$0.00	0.00	$60,218.43	$0.00	$60,218.43
316.5	Misc. Power Plant Equipt. - 5-Year Amort	3,066.58	2,845.51	1,590.00	0.00	0.00	0.00	0.00	4,322.09	0.00	4,322.09
316.7	Misc. Power Plant Equipt. - 7-Year Amort	83,457.49	37,901.36	10,932.11	0.00	0.00	0.00	0.00	110,426.74	0.00	110,426.74
	Subtotal Amortizable	$115,679.18	$68,347.30	$9,059.22	$0.00	$0.00	$0.00	0.00	$174,967.26	$0.00	$174,967.26
	Total Riviera Common	$14,803,444.56	$310,354.35	$85,653.44	$19,088.30	$0.00	$0.00	(33,788.65)	$14,975,268.52	$0.00	$14,975,268.52
Riviera Unit 3											
311.0	Structures & Improvements	$179,078.28	$5,234.22	$4,052.91	$1,392.37	$0.00	$0.00	0.00	$178,867.22	$0.00	$178,867.22
312.0	Boiler Plant Equipment	26,335,845.27	408,493.06	88,574.17	22,358.18	0.00	0.00	0.00	26,633,505.98	0.00	26,633,505.98
314.0	Turbogenerator Units	18,074,084.74	108,436.21	0.00	41,908.86	0.00	0.00	0.00	18,138,621.09	0.00	18,138,621.09
315.0	Accessory Electric Equipment	2,551,948.98	32,490.70	15,213.41	210.12	0.00	1,024.00	15,621.64	2,585,861.79	0.00	2,585,861.79
316.0	Miscellaneous Power Plant Equipment	61,547.04	308.40	0.00	0.00	0.00	0.00	0.00	61,855.44	0.00	61,855.44
	Subtotal Depreciable	$47,202,614.31	$552,961.59	$107,840.49	$65,869.53	$0.00	$1,024.00	15,621.64	$47,598,511.52	$0.00	$47,598,511.52
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Riviera Unit 3	$47,202,614.31	$552,961.59	$107,840.49	$65,869.53	$0.00	$1,024.00	15,621.64	$47,598,511.52	$0.00	$47,598,511.52
Riviera Unit 4											
311.0	Structures & Improvements	$112,055.82	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$112,055.82	$0.00	$112,055.82
312.0	Boiler Plant Equipment	20,114,905.03	64,094.93	47,990.49	4,475.96	0.00	77.00	18,167.01	20,144,776.52	0.00	20,144,776.52
314.0	Turbogenerator Units	16,022,416.32	0.00	0.00	0.00	0.00	0.00	0.00	16,022,416.32	0.00	16,022,416.32
315.0	Accessory Electric Equipment	2,382,969.89	0.00	57,596.67	53,803.20	0.00	0.00	0.00	2,271,570.02	0.00	2,271,570.02
316.0	Miscellaneous Power Plant Equipment	49,338.15	0.00	0.00	0.00	0.00	0.00	0.00	49,338.15	0.00	49,338.15
	Subtotal Depreciable	$38,581,685.21	$64,094.93	$105,587.16	$58,280.16	$0.00	$77.00	18,167.01	$38,600,156.83	$0.00	$38,600,156.83
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Riviera Unit 4	$38,581,685.21	$64,094.93	$105,587.16	$58,280.16	$0.00	$77.00	18,167.01	$38,600,156.83	$0.00	$38,600,156.83
Riviera Site											
311.0	Structures & Improvements	$10,151,584.28	$188,234.78	$4,052.91	$1,392.37	$0.00	$0.00	0.00	$10,334,373.78	$0.00	$10,334,373.78
312.0	Boiler Plant Equipment	47,096,889.53	475,307.59	136,564.66	26,835.14	0.00	77.00	0.00	47,408,874.32	0.00	47,408,874.32
314.0	Turbogenerator Units	35,297,801.48	114,130.19	27,368.09	57,481.97	0.00	0.00	0.00	35,327,081.61	0.00	35,327,081.61
315.0	Accessory Electric Equipment	7,117,060.83	62,423.12	78,446.39	54,995.12	0.00	1,024.00	0.00	7,047,066.44	0.00	7,047,066.44
316.0	Miscellaneous Power Plant Equipment	908,728.78	18,967.69	43,599.82	2,533.39	0.00	0.00	0.00	881,573.46	0.00	881,573.46
	Subtotal Depreciable	$100,572,064.90	$859,063.57	$290,021.87	$143,237.99	$0.00	$1,101.00	0.00	$100,998,969.61	$0.00	$100,998,969.61
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$29,155.11	$27,600.43	($3,462.89)	$0.00	$0.00	$0.00	0.00	$60,218.43	$0.00	$60,218.43
316.5	Misc. Power Plant Equipt. - 5-Year Amort	3,066.58	2,845.51	1,590.00	0.00	0.00	0.00	0.00	4,322.09	0.00	4,322.09
316.7	Misc. Power Plant Equipt. - 7-Year Amort	83,457.49	37,901.36	10,932.11	0.00	0.00	0.00	0.00	110,426.74	0.00	110,426.74
	Subtotal Amortizable	$115,679.18	$68,347.30	$9,059.22	$0.00	$0.00	$0.00	0.00	$174,967.26	$0.00	$174,967.26
	Total Riviera Site	$100,687,744.08	$927,410.87	$299,081.09	$143,237.99	$0.00	$1,101.00	0.00	$101,173,936.87	$0.00	$101,173,936.87

Hearing Exhibit - 00007020

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Sanford Common											
311.0	Structures & Improvements	$0.00	$5.13	$0.00	$0.00	$0.00	$0.00	0.00	$5.13	$0.00	$5.13
312.0	Boiler Plant Equipment	4,193.57	6,280.40	0.00	0.00	0.00	0.00	0.00	10,473.97	0.00	10,473.97
314.0	Turbogenerator Units	(2,418.96)	143.78	0.00	0.00	0.00	0.00	0.00	(2,275.20)	0.00	(2,275.20)
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Depreciable	$1,774.61	$6,429.29	$0.00	$0.00	$0.00	$0.00	0.00	$8,203.90	$0.00	$8,203.90
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	(24.56)	2,756.86	0.00	0.00	0.00	0.00	513.48	3,244.78	0.00	3,244.78
	Subtotal Amortizable	(24.56)	$2,756.86	$0.00	$0.00	$0.00	$0.00	513.48	$3,244.78	$0.00	$3,244.78
	Total Sanford Common	$1,750.05	$9,186.15	$0.00	$0.00	$0.00	$0.00	513.48	$11,448.68	$0.00	$11,448.68
Sanford Unit 3											
311.0	Structures & Improvements	$3,322,557.44	$180,668.28	$0.00	$0.00	$0.00	$0.00	0.00	$3,503,225.72	$0.00	$3,503,225.72
312.0	Boiler Plant Equipment	9,345,762.85	407,156.51	0.00	0.00	0.00	0.00	0.00	9,752,919.36	0.00	9,752,919.36
314.0	Turbogenerator Units	3,778,829.88	383,643.72	0.00	0.00	0.00	0.00	0.00	4,162,473.60	0.00	4,162,473.60
315.0	Accessory Electric Equipment	1,421,785.91	160,339.91	22,300.87	2,385.45	0.00	0.00	0.00	1,557,439.50	0.00	1,557,439.50
316.0	Miscellaneous Power Plant Equipment	342,862.53	8,585.35	2,525.16	0.00	0.00	0.00	0.00	348,922.72	0.00	348,922.72
	Subtotal Depreciable	$18,211,798.61	$1,140,393.77	$24,826.03	$2,385.45	$0.00	$0.00	0.00	$19,324,980.90	$0.00	$19,324,980.90
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$13,539.49	$2,409.90	$10,621.09	$0.00	$0.00	$0.00	0.00	$5,328.30	$0.00	$5,328.30
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	16,375.73	6,493.37	0.00	0.00	0.00	0.00	0.00	22,869.10	0.00	22,869.10
	Subtotal Amortizable	$29,915.22	$8,903.27	$10,621.09	$0.00	$0.00	$0.00	0.00	$28,197.40	$0.00	$28,197.40
	Total Sanford Unit 3	$18,241,713.83	$1,149,297.04	$35,447.12	$2,385.45	$0.00	$0.00	0.00	$19,353,178.30	$0.00	$19,353,178.30
Sanford Site											
311.0	Structures & Improvements	$3,322,557.44	$180,673.41	$0.00	$0.00	$0.00	$0.00	0.00	$3,503,230.85	$0.00	$3,503,230.85
312.0	Boiler Plant Equipment	9,349,956.42	413,436.91	0.00	0.00	0.00	0.00	0.00	9,763,393.33	0.00	9,763,393.33
314.0	Turbogenerator Units	3,776,410.92	383,787.48	0.00	0.00	0.00	0.00	0.00	4,160,198.40	0.00	4,160,198.40
315.0	Accessory Electric Equipment	1,421,785.91	160,339.91	22,300.87	2,385.45	0.00	0.00	0.00	1,557,439.50	0.00	1,557,439.50
316.0	Miscellaneous Power Plant Equipment	342,862.53	8,585.35	2,525.16	0.00	0.00	0.00	0.00	348,922.72	0.00	348,922.72
	Subtotal Depreciable	$18,213,573.22	$1,146,823.06	$24,826.03	$2,385.45	$0.00	$0.00	0.00	$19,333,184.80	$0.00	$19,333,184.80
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$13,539.49	$2,409.90	$10,621.09	$0.00	$0.00	$0.00	0.00	$5,328.30	$0.00	$5,328.30
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	16,351.17	9,249.23	0.00	0.00	0.00	0.00	513.48	26,113.88	0.00	26,113.88
	Subtotal Amortizable	$29,890.66	$11,659.13	$10,621.09	$0.00	$0.00	$0.00	513.48	$31,442.18	$0.00	$31,442.18
	Total Sanford Site	$18,243,463.88	$1,158,482.19	$35,447.12	$2,385.45	$0.00	$0.00	513.48	$19,364,626.98	$0.00	$19,364,626.98

Hearing Exhibit - 00007021

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Scherer Coal Cars											
311.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
312.0	Boiler Plant Equipment	28,503,114.02	2,371,579.89	263,913.07	0.00	0.00	210,227.90	0.00	30,821,008.74	0.00	30,821,008.74
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Depreciable	$28,503,114.02	$2,371,579.89	$263,913.07	$0.00	$0.00	$210,227.90	0.00	$30,821,008.74	$0.00	$30,821,008.74
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Scherer Coal Cars	$28,503,114.02	$2,371,579.89	$263,913.07	$0.00	$0.00	$210,227.90	0.00	$30,821,008.74	$0.00	$30,821,008.74
Scherer Common (Site)											
311.0	Structures & Improvements	$29,405,841.70	$596,191.34	$219,511.19	$0.00	$0.00	$0.00	0.00	$29,782,321.85	$0.00	$29,782,321.85
312.0	Boiler Plant Equipment	15,995,028.72	341,960.14	67,196.05	0.00	0.00	51,831.00	0.00	16,321,823.81	0.00	16,321,823.81
314.0	Turbogenerator Units	3,122,417.66	39,379.08	0.00	0.00	0.00	0.00	0.00	3,161,796.74	0.00	3,161,796.74
315.0	Accessory Electric Equipment	961,012.71	15,637.80	0.00	0.00	0.00	0.00	0.00	976,650.51	0.00	976,650.51
316.0	Miscellaneous Power Plant Equipment	2,303,733.09	30,977.48	0.00	0.00	0.00	0.00	0.00	2,334,710.57	0.00	2,334,710.57
	Subtotal Depreciable	$51,787,833.88	$1,024,145.84	$286,707.24	$0.00	$0.00	$51,831.00	0.00	$52,577,103.48	$0.00	$52,577,103.48
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	147,410.35	212,866.39	72,201.80	0.00	0.00	0.00	0.00	288,074.94	0.00	288,074.94
	Subtotal Amortizable	$147,410.35	$212,866.39	$72,201.80	$0.00	$0.00	$0.00	0.00	$288,074.94	$0.00	$288,074.94
	Total Scherer Common (Site)	$51,935,244.23	$1,237,012.23	$358,909.04	$0.00	$0.00	$51,831.00	0.00	$52,865,178.42	$0.00	$52,865,178.42
Scherer Common 3 & 4											
311.0	Structures & Improvements	$2,407,177.70	$54,670.06	$0.00	$0.00	$0.00	$0.00	0.00	$2,461,847.76	$0.00	$2,461,847.76
312.0	Boiler Plant Equipment	10,924,227.42	299,331.84	0.00	0.00	0.00	0.00	0.00	11,223,559.26	0.00	11,223,559.26
314.0	Turbogenerator Units	278,995.98	2,933.97	40,024.86	0.00	0.00	0.00	0.00	241,905.09	0.00	241,905.09
315.0	Accessory Electric Equipment	206,110.40	3,137.04	0.00	0.00	0.00	0.00	0.00	209,247.44	0.00	209,247.44
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Depreciable	$13,816,511.50	$360,072.93	$40,024.86	$0.00	$0.00	$0.00	0.00	$14,136,559.57	$0.00	$14,136,559.57
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Scherer Common 3 & 4	$13,816,511.50	$360,072.93	$40,024.86	$0.00	$0.00	$0.00	0.00	$14,136,559.57	$0.00	$14,136,559.57
Scherer Unit 4											
311.0	Structures & Improvements	$42,249,047.81	$1,372,872.86	$0.00	$0.00	$0.00	$112,349.61	0.00	$43,734,070.28	$0.00	$43,734,070.28
312.0	Boiler Plant Equipment	189,586,903.32	5,104,724.60	6,440.38	152,436.16	0.00	0.00	0.00	194,514,751.38	0.00	194,514,751.38
314.0	Turbogenerator Units	77,344,985.37	1,701,497.11	0.00	0.00	0.00	0.00	0.00	79,046,482.48	0.00	79,046,482.48
315.0	Accessory Electric Equipment	17,690,966.11	511,807.70	0.00	0.00	0.00	0.00	0.00	18,202,773.81	0.00	18,202,773.81
316.0	Miscellaneous Power Plant Equipment	2,728,931.08	72,671.53	0.00	0.00	0.00	0.00	0.00	2,801,602.61	0.00	2,801,602.61
	Subtotal Depreciable	$329,582,833.69	$8,763,573.80	$6,440.38	$152,436.16	$0.00	$112,349.61	0.00	$338,299,680.56	$0.00	$338,299,680.56
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Scherer Unit 4	$329,582,833.69	$8,763,573.80	$6,440.38	$152,436.16	$0.00	$112,349.61	0.00	$338,299,680.56	$0.00	$338,299,680.56
Scherer Site											
311.0	Structures & Improvements	$74,061,867.21	$2,023,534.26	$219,511.19	$0.00	$0.00	$112,349.61	0.00	$75,978,239.91	$0.00	$75,978,239.91
312.0	Boiler Plant Equipment	244,991,273.48	8,117,596.47	337,549.50	152,436.16	0.00	282,058.90	0.00	252,880,943.19	0.00	252,880,943.19
314.0	Turbogenerator Units	80,746,399.01	1,743,810.16	40,024.86	0.00	0.00	0.00	0.00	82,450,184.31	0.00	82,450,184.31
315.0	Accessory Electric Equipment	18,858,089.22	530,582.54	0.00	0.00	0.00	0.00	0.00	19,388,671.76	0.00	19,388,671.76
316.0	Miscellaneous Power Plant Equipment	5,032,864.17	103,649.01	0.00	0.00	0.00	0.00	0.00	5,136,313.18	0.00	5,136,313.18
	Subtotal Depreciable	$423,690,293.09	$12,519,172.46	$597,085.55	$152,436.16	$0.00	$374,408.51	0.00	$435,834,352.35	$0.00	$435,834,352.35
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	147,410.35	212,866.39	72,201.80	0.00	0.00	0.00	0.00	288,074.94	0.00	288,074.94
	Subtotal Amortizable	$147,410.35	$212,866.39	$72,201.80	$0.00	$0.00	$0.00	0.00	$288,074.94	$0.00	$288,074.94
	Total Scherer Site	$423,837,703.44	$12,732,038.85	$669,287.35	$152,436.16	$0.00	$374,408.51	0.00	$436,122,427.29	$0.00	$436,122,427.29

Hearing Exhibit - 00007022

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
SJRPP Coal & Lime Eq.											
311.0	Structures & Improvements	$2,170,669.66	$102,213.36	$0.00	$0.00	$0.00	$0.00	0.00	$2,272,883.02	$0.00	$2,272,883.02
312.0	Boiler Plant Equipment	19,738,883.98	770,168.65	373,921.04	50,258.67	0.00	45,588.93	0.00	20,130,461.85	0.00	20,130,461.85
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.0	Accessory Electric Equipment	2,857,859.82	58,847.76	4,897.95	6,318.57	0.00	4,400.00	0.00	2,909,691.06	0.00	2,909,691.06
316.0	Miscellaneous Power Plant Equipment	245,043.04	3,027.96	0.00	0.00	0.00	0.00	0.00	248,071.00	0.00	248,071.00
	Subtotal Depreciable	$25,012,256.50	$934,257.73	$378,818.99	$56,577.24	$0.00	$49,988.93	0.00	$25,561,106.93	$0.00	$25,561,106.93
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total SJRPP Coal & Lime Eq.	$25,012,256.50	$934,257.73	$378,818.99	$56,577.24	$0.00	$49,988.93	0.00	$25,561,106.93	$0.00	$25,561,106.93
SJRPP Coal Cars											
311.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
312.0	Boiler Plant Equipment	2,658,009.37	0.00	0.00	0.00	0.00	0.00	0.00	2,658,009.37	0.00	2,658,009.37
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Depreciable	$2,658,009.37	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$2,658,009.37	$0.00	$2,658,009.37
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total SJRPP Coal Cars	$2,658,009.37	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$2,658,009.37	$0.00	$2,658,009.37
SJRPP Common											
311.0	Structures & Improvements	$20,028,862.96	$963,746.80	$77,418.11	$7,533.31	$0.00	$0.00	0.00	$20,907,460.34	$0.00	$20,907,460.34
312.0	Boiler Plant Equipment	2,036,784.55	67,304.47	70,725.03	11,526.63	0.00	0.00	(285.75)	2,021,561.61	0.00	2,021,561.61
314.0	Turbogenerator Units	1,531,382.93	54,521.28	0.00	0.00	0.00	0.00	0.00	1,585,904.21	0.00	1,585,904.21
315.0	Accessory Electric Equipment	4,485,385.55	73,807.46	0.00	0.00	0.00	0.00	0.00	4,559,003.01	0.00	4,559,003.01
316.0	Miscellaneous Power Plant Equipment	1,446,866.63	9,307.59	10,141.42	0.00	0.00	0.00	0.00	1,445,832.80	0.00	1,445,832.80
	Subtotal Depreciable	$29,528,902.62	$1,158,489.60	$158,284.56	$19,059.94	$0.00	$0.00	(285.75)	$30,519,761.97	$0.00	$30,519,761.97
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$3,415.27	$530.94	$3,946.21	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	17,581.86	9,583.46	0.00	0.00	0.00	0.00	0.00	27,165.32	0.00	27,165.32
316.7	Misc. Power Plant Equipt. - 7-Year Amort	71,619.18	28,300.40	0.00	0.00	0.00	0.00	0.00	99,919.58	0.00	99,919.58
	Subtotal Amortizable	$92,616.31	$38,414.80	$3,946.21	$0.00	$0.00	$0.00	0.00	$127,084.90	$0.00	$127,084.90
	Total SJRPP Common	$29,621,518.93	$1,206,904.40	$162,230.77	$19,059.94	$0.00	$0.00	(285.75)	$30,646,846.87	$0.00	$30,646,846.87
SJRPP Gypsum & Ash											
311.0	Structures & Improvements	$1,314,189.79	$69,774.48	$0.00	$0.00	$0.00	$0.00	0.00	$1,383,964.27	$0.00	$1,383,964.27
312.0	Boiler Plant Equipment	14,403,879.07	155,727.92	282,040.64	47,290.36	0.00	20,088.00	(1,335.50)	14,239,029.49	0.00	14,239,029.49
314.0	Turbogenerator Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315.0	Accessory Electric Equipment	30,187.14	1,272.24	0.00	0.00	0.00	0.00	0.00	31,459.38	0.00	31,459.38
316.0	Miscellaneous Power Plant Equipment	78,883.32	1,558.08	0.00	0.00	0.00	0.00	0.00	80,441.40	0.00	80,441.40
	Subtotal Depreciable	$15,827,130.32	$228,332.72	$282,040.64	$47,290.36	$0.00	$20,088.00	(1,335.50)	$15,734,894.54	$0.00	$15,734,894.54
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total SJRPP Gypsum & Ash	$15,827,130.32	$228,332.72	$282,040.64	$47,290.36	$0.00	$20,088.00	(1,335.50)	$15,734,894.54	$0.00	$15,734,894.54
SJRPP Unit 1											
311.0	Structures & Improvements	$5,860,097.90	$216,978.01	$0.00	$0.00	$0.00	$0.00	0.00	$6,077,075.91	$0.00	$6,077,075.91
312.0	Boiler Plant Equipment	49,996,213.67	1,575,575.06	284,006.73	106,006.70	0.00	113,013.22	1,335.50	51,296,124.04	0.00	51,296,124.04
314.0	Turbogenerator Units	16,656,335.06	613,809.90	84,180.81	0.00	0.00	0.00	0.00	17,185,764.15	0.00	17,185,764.15
315.0	Accessory Electric Equipment	9,382,444.27	182,540.87	33,727.65	3,116.58	0.00	0.00	0.00	9,508,140.71	0.00	9,508,140.71
316.0	Miscellaneous Power Plant Equipment	1,420,656.26	48,060.36	0.00	0.00	0.00	0.00	0.00	1,468,716.62	0.00	1,468,716.62
	Subtotal Depreciable	$83,297,748.16	$2,636,764.02	$401,915.19	$109,123.28	$0.00	$113,013.22	1,335.50	$85,537,823.43	$0.00	$85,537,823.43
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	112,797.07	14,858.41	68,542.39	0.00	0.00	0.00	0.00	59,113.09	0.00	59,113.09
	Subtotal Amortizable	$112,797.07	$14,858.41	$68,542.39	$0.00	$0.00	$0.00	0.00	$59,113.09	$0.00	$59,113.09
	Total SJRPP Unit 1	$83,410,545.23	$2,651,622.43	$470,457.58	$109,123.28	$0.00	$113,013.22	1,335.50	$85,596,936.52	$0.00	$85,596,936.52

Hearing Exhibit - 00007023

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
SJRPP Unit 2											
311.0	Structures & Improvements	$4,827,967.11	$184,718.64	$0.00	$0.00	$0.00	$0.00	0.00	$4,812,685.75	$0.00	$4,812,685.75
312.0	Boiler Plant Equipment	44,162,167.17	1,488,883.51	832,983.56	152,322.38	0.00	119,256.62	285.75	44,785,287.22	0.00	44,785,287.22
314.0	Turbogenerator Units	14,255,768.00	541,163.23	301,154.12	92,658.89	0.00	0.00	0.00	14,403,118.22	0.00	14,403,118.22
315.0	Accessory Electric Equipment	7,447,474.97	184,792.04	172,221.34	1,538.24	0.00	0.00	0.00	7,458,507.43	0.00	7,458,507.43
316.0	Miscellaneous Power Plant Equipment	1,083,506.03	33,824.96	0.00	0.00	0.00	0.00	0.00	1,117,132.99	0.00	1,117,132.99
	Subtotal Depreciable	$71,576,885.28	$2,433,182.48	$1,306,359.01	$246,519.51	$0.00	$119,256.62	285.75	$72,576,731.61	$0.00	$72,576,731.61
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total SJRPP Unit 2	$71,576,885.28	$2,433,182.48	$1,306,359.01	$246,519.51	$0.00	$119,256.62	285.75	$72,576,731.61	$0.00	$72,576,731.61
SJRPP Site											
311.0	Structures & Improvements	$34,001,587.42	$1,537,433.29	$77,418.11	$7,533.31	$0.00	$0.00	0.00	$35,454,069.29	$0.00	$35,454,069.29
312.0	Boiler Plant Equipment	132,987,938.81	4,057,659.73	1,853,676.99	367,404.74	0.00	297,956.77	0.00	135,132,473.58	0.00	135,132,473.58
314.0	Turbogenerator Units	32,443,485.99	1,209,294.41	385,334.93	92,658.89	0.00	0.00	0.00	33,174,786.58	0.00	33,174,786.58
315.0	Accessory Electric Equipment	24,183,161.75	501,060.17	210,846.94	10,973.39	0.00	4,400.00	0.00	24,466,801.59	0.00	24,466,801.59
316.0	Miscellaneous Power Plant Equipment	4,274,759.28	95,578.96	10,141.42	0.00	0.00	0.00	0.00	4,360,196.81	0.00	4,360,196.81
	Subtotal Depreciable	$227,900,933.25	$7,401,026.55	$2,537,418.39	$478,570.33	$0.00	$302,356.77	0.00	$232,588,327.85	$0.00	$232,588,327.85
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$3,415.27	$530.94	$3,946.21	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	17,561.86	9,583.46	0.00	0.00	0.00	0.00	0.00	27,165.32	0.00	27,165.32
316.7	Misc. Power Plant Equipt. - 7-Year Amort	184,416.25	43,158.81	68,542.39	0.00	0.00	0.00	0.00	159,032.67	0.00	159,032.67
	Subtotal Amortizable	$205,413.38	$53,273.21	$72,488.60	$0.00	$0.00	$0.00	0.00	$186,197.99	$0.00	$186,197.99
	Total SJRPP Site	$228,106,346.63	$7,454,299.76	$2,609,906.99	$478,570.33	$0.00	$302,356.77	0.00	$232,774,525.84	$0.00	$232,774,525.84

Hearing Exhibit - 00007024

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Turkey Point Common											
311.0	Structures & Improvements	$8,563,819.82	$201,571.42	$6,733.23	$0.00	$0.00	$0.00	0.00	$8,758,658.01	$0.00	$8,758,658.01
312.0	Boiler Plant Equipment	1,647,776.68	52,198.02	0.00	1,729.26	0.00	0.00	(4,260.76)	1,693,985.68	0.00	1,693,985.68
314.0	Turbogenerator Units	1,140,034.40	17,024.39	0.00	0.00	0.00	0.00	26,475.72	1,183,534.51	0.00	1,183,534.51
315.0	Accessory Electric Equipment	3,180,956.03	67,775.40	0.00	0.00	0.00	0.00	0.00	3,248,730.43	0.00	3,248,730.43
316.0	Miscellaneous Power Plant Equipment	961,692.73	10,380.80	0.00	0.00	0.00	0.00	0.00	972,073.53	0.00	972,073.53
	Subtotal Depreciable	$15,494,278.66	$348,951.03	$6,733.23	$1,729.26	$0.00	$0.00	22,214.96	$15,856,982.16	$0.00	$15,856,982.16
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$46,791.83	$25,278.53	$24,855.91	$0.00	$0.00	$0.00	0.00	$47,214.45	$0.00	$47,214.45
316.5	Misc. Power Plant Equipt. - 5-Year Amort	3,319.14	2,413.92	0.00	0.00	0.00	0.00	0.00	5,733.06	0.00	5,733.06
316.7	Misc. Power Plant Equipt. - 7-Year Amort	172,410.66	79,375.84	10,296.59	0.00	0.00	0.00	0.00	241,489.91	0.00	241,489.91
	Subtotal Amortizable	$222,521.63	$107,068.29	$35,152.50	$0.00	$0.00	$0.00	0.00	$294,437.42	$0.00	$294,437.42
	Total Turkey Point Common	$15,716,800.29	$456,019.32	$41,885.73	$1,729.26	$0.00	$0.00	22,214.96	$16,151,419.58	$0.00	$16,151,419.58
Turkey Point Unit 1											
311.0	Structures & Improvements	$1,647,068.99	$49,870.32	$0.00	$0.00	$0.00	$0.00	0.00	$1,696,937.31	$0.00	$1,696,937.31
312.0	Boiler Plant Equipment	50,878,229.32	1,249,451.08	37,834.00	11,874.52	0.00	3,301.84	1,617.71	52,082,891.43	0.00	52,082,891.43
314.0	Turbogenerator Units	15,648,752.33	308,725.73	14,981.63	0.00	0.00	0.00	23,423.89	15,965,920.32	0.00	15,965,920.32
315.0	Accessory Electric Equipment	2,955,943.98	98,751.26	11,710.74	0.00	0.00	0.00	0.00	3,042,984.50	0.00	3,042,984.50
316.0	Miscellaneous Power Plant Equipment	497,270.88	6,409.92	0.00	0.00	0.00	0.00	0.00	503,680.80	0.00	503,680.80
	Subtotal Depreciable	$71,627,263.50	$1,713,208.31	$64,526.37	$11,874.52	$0.00	$3,301.84	25,041.60	$73,292,414.36	$0.00	$73,292,414.36
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	724.19	160.62	0.00	0.00	0.00	0.00	0.00	884.81	0.00	884.81
	Subtotal Amortizable	$724.19	$160.62	$0.00	$0.00	$0.00	$0.00	0.00	$884.81	$0.00	$884.81
	Total Turkey Point Unit 1	$71,627,987.69	$1,713,368.93	$64,526.37	$11,874.52	$0.00	$3,301.84	25,041.60	$73,293,299.17	$0.00	$73,293,299.17
Turkey Point Unit 2											
311.0	Structures & Improvements	$1,852,211.28	$48,183.71	$35,203.46	$491.96	$0.00	$90.44	0.00	$1,864,790.01	$0.00	$1,864,790.01
312.0	Boiler Plant Equipment	36,400,084.62	867,994.40	619,265.27	1,083.89	0.00	2,099.00	2,643.05	36,652,471.91	0.00	36,652,471.91
314.0	Turbogenerator Units	12,783,824.74	271,703.19	273,004.81	1,158.36	0.00	599.27	0.00	12,781,964.03	0.00	12,781,964.03
315.0	Accessory Electric Equipment	2,459,129.50	134,136.29	2,917.69	1,657.78	0.00	0.00	0.00	2,588,690.32	0.00	2,588,690.32
316.0	Miscellaneous Power Plant Equipment	339,650.86	3,178.92	0.00	0.00	0.00	0.00	0.00	342,829.78	0.00	342,829.78
	Subtotal Depreciable	$53,834,901.00	$1,325,196.51	$930,391.23	$4,391.99	$0.00	$2,788.71	2,643.05	$54,230,746.05	$0.00	$54,230,746.05
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
316.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Turkey Point Unit 2	$53,834,901.00	$1,325,196.51	$930,391.23	$4,391.99	$0.00	$2,788.71	2,643.05	$54,230,746.05	$0.00	$54,230,746.05
Turkey Point Site											
311.0	Structures & Improvements	$12,063,098.09	$299,625.45	$41,936.69	$491.96	$0.00	$90.44	0.00	$12,320,385.33	$0.00	$12,320,385.33
312.0	Boiler Plant Equipment	88,926,090.62	2,169,844.50	657,099.27	14,687.67	0.00	5,400.84	(0.00)	90,429,349.02	0.00	90,429,349.02
314.0	Turbogenerator Units	29,572,611.47	597,453.31	287,986.44	1,158.36	0.00	599.27	49,899.61	29,931,416.86	0.00	29,931,416.86
315.0	Accessory Electric Equipment	8,596,026.51	300,862.95	14,626.43	1,657.78	0.00	0.00	0.00	8,880,405.25	0.00	8,880,405.25
316.0	Miscellaneous Power Plant Equipment	1,798,614.47	19,969.64	0.00	0.00	0.00	0.00	0.00	1,818,584.11	0.00	1,818,584.11
	Subtotal Depreciable	$140,956,443.16	$3,387,955.85	$1,001,650.83	$17,995.77	$0.00	$6,090.55	49,899.61	$143,380,142.57	$0.00	$143,380,142.57
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$46,791.83	$25,278.53	$24,855.91	$0.00	$0.00	$0.00	0.00	$47,214.45	$0.00	$47,214.45
316.5	Misc. Power Plant Equipt. - 5-Year Amort	3,319.14	2,413.92	0.00	0.00	0.00	0.00	0.00	5,733.06	0.00	5,733.06
316.7	Misc. Power Plant Equipt. - 7-Year Amort	173,134.85	79,536.46	10,296.59	0.00	0.00	0.00	0.00	242,374.72	0.00	242,374.72
	Subtotal Amortizable	$223,245.82	$107,228.91	$35,152.50	$0.00	$0.00	$0.00	0.00	$295,322.23	$0.00	$295,322.23
	Total Turkey Point Site	$141,179,688.98	$3,494,584.76	$1,036,803.33	$17,995.77	$0.00	$6,090.55	49,899.61	$143,675,464.80	$0.00	$143,675,464.80
STEAM PRODUCTION											
311.0	Structures & Improvements	$488,268,696.54	$14,355,976.56	$1,270,506.06	$223,161.15	$0.00	$157,060.06	0.00	$501,288,066.92	$0.00	$501,288,066.92
312.0	Boiler Plant Equipment	1,199,306,689.29	41,756,346.87	18,932,539.72	9,456,738.75	0.00	1,042,793.51	31,142.99	1,213,746,694.19	0.00	1,213,746,694.19
314.0	Turbogenerator Units	516,897,247.10	11,051,007.50	10,837,450.79	1,835,199.60	180,000.00	761,033.87	(31,142.99)	516,184,494.89	0.00	516,184,494.89
315.0	Accessory Electric Equipment	164,615,866.92	4,285,867.23	2,758,755.16	454,754.72	0.00	5,424.00	0.00	165,693,448.27	0.00	165,693,448.27
316.0	Miscellaneous Power Plant Equipment	29,843,167.29	692,172.33	452,206.53	27,333.26	0.00	0.00	0.00	29,855,799.83	0.00	29,855,799.83
	Subtotal Depreciable	$2,398,733,666.14	$72,140,172.49	$34,251,458.26	$12,000,187.48	$180,000.00	$1,966,331.23	(0.00)	$2,426,768,524.10	$0.00	$2,426,768,524.10
316.3	Misc. Power Plant Equipt. - 3-Year Amort	$378,793.27	$198,598.00	$175,958.94	$0.00	$0.00	$0.00	(52.23)	$401,380.10	$0.00	$401,380.10
316.5	Misc. Power Plant Equipt. - 5-Year Amort	63,731.51	48,328.82	1,590.00	0.00	0.00	0.00	1,171.50	111,641.83	0.00	111,641.83
316.7	Misc. Power Plant Equipt. - 7-Year Amort	1,763,508.20	761,556.63	427,301.21	0.00	0.00	0.00	4,811.42	2,102,975.04	0.00	2,102,975.04
	Subtotal Amortizable	$2,206,032.98	$1,008,483.45	$604,850.15	$0.00	$0.00	$0.00	5,930.69	$2,615,996.97	$0.00	$2,615,996.97
	TOTAL STEAM PRODUCTION	$2,400,939,699.12	$73,148,655.94	$34,856,308.43	$12,000,187.48	$180,000.00	$1,966,331.23	5,930.69	$2,429,384,521.07	$0.00	$2,429,384,521.07

Hearing Exhibit - 00007025

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
St. Lucie Common											
321.0	Structures & Improvements	$209,731,968.19	$4,562,517.28	$2,003,953.01	$233,379.75	$0.00	$0.00	0.00	$212,047,152.71	$0.00	$212,047,152.71
322.0	Reactor Plant Equipment	29,305,886.10	2,311,439.16	10,152.08	0.00	0.00	0.00	(37,506.67)	31,569,666.51	0.00	31,569,666.51
323.0	Turbogenerator Units	5,623,051.69	27,902.19	109,129.00	0.00	0.00	0.00	(34,547.10)	5,507,277.78	0.00	5,507,277.78
324.0	Accessory Electric Equipment	19,962,121.83	356,026.72	4,729.35	0.00	0.00	0.00	0.00	20,313,419.00	0.00	20,313,419.00
325.0	Miscellaneous Power Plant Equipment	16,051,062.69	483,333.26	5,099,592.36	146,054.51	0.00	(0.03)	0.00	11,288,749.05	0.00	11,288,749.05
	Subtotal Depreciable	$280,874,090.30	$7,731,218.61	$7,227,555.80	$379,434.26	$0.00	($0.03)	(72,053.77)	$280,726,265.05	$0.00	$280,726,265.05
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,270,041.55	$219,194.12	$1,169,189.36	$0.00	$0.00	$0.00	0.00	$320,046.31	$0.00	$320,046.31
325.5	Misc. Power Plant Equipt. - 5-Year Amort	917,560.45	354,035.44	72,890.72	0.00	0.00	0.00	0.00	1,198,705.17	0.00	1,198,705.17
325.7	Misc. Power Plant Equipt. - 7-Year Amort	6,914,465.17	2,514,945.16	679,851.43	0.00	0.00	0.00	0.00	8,749,558.90	0.00	8,749,558.90
	Subtotal Amortizable	$9,102,067.17	$3,088,174.72	$1,921,931.51	$0.00	$0.00	$0.00	0.00	$10,268,310.38	$0.00	$10,268,310.38
	Total St. Lucie Common	$289,776,157.47	$10,819,393.33	$9,149,487.31	$379,434.26	$0.00	($0.03)	(72,053.77)	$290,994,575.43	$0.00	$290,994,575.43
St. Lucie Unit 1											
321.0	Structures & Improvements	$98,602,383.31	$1,755,910.02	$1,022,250.99	$13,069.30	$0.00	$0.00	0.00	$99,322,973.04	$0.00	$99,322,973.04
322.0	Reactor Plant Equipment	235,338,868.42	10,249,529.57	721,501.01	139,834.87	0.00	0.00	0.00	244,727,262.11	0.00	244,727,262.11
323.0	Turbogenerator Units	81,552,585.45	1,276,043.81	1,359,968.32	837,380.39	0.00	0.00	0.00	80,631,240.55	0.00	80,631,240.55
324.0	Accessory Electric Equipment	48,701,148.16	1,330,299.07	186,589.05	141,443.42	0.00	0.00	0.00	49,703,435.76	0.00	49,703,435.76
325.0	Miscellaneous Power Plant Equipment	8,352,917.95	104,997.12	0.00	0.00	0.00	0.00	0.00	8,457,915.07	0.00	8,457,915.07
	Subtotal Depreciable	$472,547,884.29	$14,716,779.59	$3,290,309.37	$1,131,527.98	$0.00	$0.00	0.00	$482,842,826.53	$0.00	$482,842,826.53
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.7	Misc. Power Plant Equipt. - 7-Year Amort	1,378.62	1,801.56	0.00	0.00	0.00	0.00	0.00	3,180.18	0.00	3,180.18
	Subtotal Amortizable	$1,378.62	$1,801.56	$0.00	$0.00	$0.00	$0.00	0.00	$3,180.18	$0.00	$3,180.18
	Total St. Lucie Unit 1	$472,549,262.91	$14,718,581.15	$3,290,309.37	$1,131,527.98	$0.00	$0.00	0.00	$482,846,006.71	$0.00	$482,846,006.71
St. Lucie Unit 2											
321.0	Structures & Improvements	$170,583,850.26	$2,576,502.98	$73,238.03	$0.00	$0.00	$0.00	0.00	$173,087,115.21	$0.00	$173,087,115.21
322.0	Reactor Plant Equipment	415,774,376.76	28,414,747.89	116,177,682.71	23,599,002.76	687,496.50	1,394,803.71	37,506.67	306,232,245.06	0.00	306,232,245.06
323.0	Turbogenerator Units	111,750,247.05	2,886,234.12	983,545.70	1,548.16	0.00	856,797.00	34,547.10	114,542,731.41	0.00	114,542,731.41
324.0	Accessory Electric Equipment	94,294,776.48	2,620,974.35	88,696.18	82,070.01	0.00	0.00	0.00	96,744,982.64	0.00	96,744,982.64
325.0	Miscellaneous Power Plant Equipment	13,490,420.10	272,686.29	0.00	(77,973.01)	(102,406.11)	(207,763.12)	0.00	13,530,909.17	0.00	13,530,909.17
	Subtotal Depreciable	$805,893,672.65	$36,771,144.63	$117,323,164.62	$23,904,647.92	$585,090.39	$2,043,837.59	72,053.77	$704,137,986.49	$0.00	$704,137,986.49
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total St. Lucie Unit 2	$805,893,672.65	$36,771,144.63	$117,323,164.62	$23,904,647.92	$585,090.39	$2,043,837.59	72,053.77	$704,137,986.49	$0.00	$704,137,986.49
St. Lucie Site											
321.0	Structures & Improvements	$478,918,201.76	$8,894,930.28	$3,099,442.03	$246,448.05	$0.00	$0.00	0.00	$484,457,240.96	$0.00	$484,457,240.96
322.0	Reactor Plant Equipment	680,419,133.28	40,975,716.62	116,909,335.80	24,038,837.63	687,496.50	1,394,803.71	0.00	582,529,176.68	0.00	582,529,176.68
323.0	Turbogenerator Units	198,925,864.19	4,190,180.12	2,452,863.02	536,928.55	0.00	856,797.00	0.00	200,881,249.74	0.00	200,881,249.74
324.0	Accessory Electric Equipment	162,958,047.27	4,307,300.14	279,998.58	223,513.43	0.00	0.00	0.00	166,761,837.40	0.00	166,761,837.40
325.0	Miscellaneous Power Plant Equipment	37,894,400.74	661,015.67	5,099,592.36	68,081.50	(102,406.11)	(207,763.15)	0.00	33,277,573.29	0.00	33,277,573.29
	Subtotal Depreciable	$1,559,115,647.24	$59,219,142.83	$127,841,029.79	$25,415,810.16	$585,090.39	$2,043,837.56	0.00	$1,467,707,078.07	$0.00	$1,467,707,078.07
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,270,041.55	$219,194.12	$1,169,189.36	$0.00	$0.00	$0.00	0.00	$320,046.31	$0.00	$320,046.31
325.5	Misc. Power Plant Equipt. - 5-Year Amort	917,560.45	354,035.44	72,890.72	0.00	0.00	0.00	0.00	1,198,705.17	0.00	1,198,705.17
325.7	Misc. Power Plant Equipt. - 7-Year Amort	6,915,843.79	2,516,746.72	679,851.43	0.00	0.00	0.00	0.00	8,752,739.08	0.00	8,752,739.08
	Subtotal Amortizable	$9,103,445.79	$3,089,976.28	$1,921,931.51	$0.00	$0.00	$0.00	0.00	$10,271,490.56	$0.00	$10,271,490.56
	Total St. Lucie Site	$1,568,219,093.03	$62,309,119.11	$129,762,961.30	$25,415,810.16	$585,090.39	$2,043,837.56	0.00	$1,477,978,568.63	$0.00	$1,477,978,568.63

Hearing Exhibit - 00007026

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Turkey Point Common											
321.0	Structures & Improvements	$175,233,328.00	$2,605,112.74	$212,411.53	$1,026,583.41	$0.00	$0.00	0.00	$176,599,445.80	$0.00	$176,599,445.80
322.0	Reactor Plant Equipment	36,803,891.56	688,828.52	0.00	258,436.37	0.00	0.00	(23,525.71)	37,010,754.02	0.00	37,010,754.02
323.0	Turbogenerator Units	4,184,191.93	259,549.01	35,665.50	8,229.30	0.00	128,463.00	(562,935.38)	3,965,373.76	0.00	3,965,373.76
324.0	Accessory Electric Equipment	33,953,730.99	373,402.68	0.00	1,933.82	0.00	0.00	0.00	34,325,199.85	0.00	34,325,199.85
325.0	Miscellaneous Power Plant Equipment	17,625,711.04	286,061.41	176,267.94	82,425.86	0.00	0.00	0.00	17,653,056.65	0.00	17,653,056.65
	Subtotal Depreciable	$267,800,853.54	$4,212,952.36	$424,364.97	$1,377,610.76	$0.00	$128,463.00	(586,461.09)	$269,553,832.08	$0.00	$269,553,832.08
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,355,793.81	$323,282.71	$1,134,513.78	$0.00	$0.00	$0.00	0.00	$544,562.74	$0.00	$544,562.74
325.5	Misc. Power Plant Equipt. - 5-Year Amort	523,315.81	205,993.80	0.00	0.00	0.00	0.00	0.00	729,309.61	0.00	729,309.61
325.7	Misc. Power Plant Equipt. - 7-Year Amort	7,048,794.36	2,723,508.24	741,057.26	0.00	0.00	0.00	0.00	9,031,245.33	0.00	9,031,245.33
	Subtotal Amortizable	$8,927,903.97	$3,252,784.75	$1,875,571.04	$0.00	$0.00	$0.00	0.00	$10,305,117.68	$0.00	$10,305,117.68
	Total Turkey Point Common	$276,528,757.51	$7,465,737.11	$2,299,936.01	$1,377,610.76	$0.00	$128,463.00	(586,461.09)	$279,858,949.76	$0.00	$279,858,949.76
Turkey Point Unit 3											
321.0	Structures & Improvements	$29,364,739.14	$422,551.37	$149,765.19	$101,104.44	$0.00	$0.00	0.00	$29,536,420.88	$0.00	$29,536,420.88
322.0	Reactor Plant Equipment	193,642,417.34	5,576,912.72	3,821,376.70	5,880,346.14	0.00	477,800.33	22,494.23	190,017,901.78	0.00	190,017,901.78
323.0	Turbogenerator Units	53,461,552.02	1,226,114.11	0.00	14,042.39	0.00	264,844.22	526,966.95	55,465,134.91	0.00	55,465,134.91
324.0	Accessory Electric Equipment	78,963,755.85	999,908.03	206,886.71	818,837.70	0.00	0.00	0.00	78,957,939.47	0.00	78,957,939.47
325.0	Miscellaneous Power Plant Equipment	2,149,022.48	38,923.14	2,804.52	17,088.02	0.00	0.00	0.00	2,168,253.08	0.00	2,168,253.08
	Subtotal Depreciable	$357,801,486.83	$8,264,409.37	$4,180,833.12	$6,831,418.69	$0.00	$742,344.55	549,461.18	$356,145,650.12	$0.00	$356,145,650.12
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Turkey Point Unit 3	$357,801,486.83	$8,264,409.37	$4,180,833.12	$6,831,418.69	$0.00	$742,344.55	549,461.18	$356,145,650.12	$0.00	$356,145,650.12
Turkey Point Unit 4											
321.0	Structures & Improvements	$43,542,074.73	$601,568.75	$310,796.90	$3,626,275.37	$0.00	$0.00	0.00	$40,206,571.21	$0.00	$40,206,571.21
322.0	Reactor Plant Equipment	184,998,850.12	5,988,413.25	(3,061,963.04)	7,341,802.38	0.00	21,186.69	1,031.48	186,747,842.20	0.00	186,747,842.20
323.0	Turbogenerator Units	80,109,860.36	2,128,479.51	5,521,868.80	390,007.87	0.00	1,625,040.50	35,968.43	77,987,272.33	0.00	77,987,272.33
324.0	Accessory Electric Equipment	106,001,670.05	1,419,925.48	2,870.72	218,667.76	0.00	0.00	0.00	107,199,857.03	0.00	107,199,857.03
325.0	Miscellaneous Power Plant Equipment	2,877,441.82	84,745.76	0.00	13,342.06	0.00	0.00	0.00	2,928,845.22	0.00	2,928,845.22
	Subtotal Depreciable	$417,527,896.78	$10,203,132.75	$2,753,573.38	$11,590,295.26	$0.00	$1,646,227.19	36,999.91	$415,070,187.99	$0.00	$415,070,187.99
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
325.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.7	Misc. Power Plant Equipt. - 7-Year Amort	72,249.71	18,252.56	0.00	0.00	0.00	0.00	0.00	90,502.27	0.00	90,502.27
	Subtotal Amortizable	$72,249.71	$18,252.56	$0.00	$0.00	$0.00	$0.00	0.00	$90,502.27	$0.00	$90,502.27
	Total Turkey Point Unit 4	$417,599,946.49	$10,221,385.31	$2,753,573.38	$11,590,295.26	$0.00	$1,646,227.19	36,999.91	$415,160,690.26	$0.00	$415,160,690.26
Turkey Point Site											
321.0	Structures & Improvements	$248,140,141.87	$3,629,232.86	$672,973.62	$4,753,963.22	$0.00	$0.00	0.00	$246,342,437.89	$0.00	$246,342,437.89
322.0	Reactor Plant Equipment	415,243,158.04	12,254,152.49	739,413.66	13,480,586.89	0.00	498,987.02	0.00	413,776,298.00	0.00	413,776,298.00
323.0	Turbogenerator Units	137,755,404.31	3,614,142.63	5,557,534.30	412,279.36	0.00	2,018,047.72	0.00	137,417,781.00	0.00	137,417,781.00
324.0	Accessory Electric Equipment	218,939,156.89	2,793,236.19	209,767.43	1,038,639.30	0.00	0.00	0.00	220,482,986.35	0.00	220,482,986.35
325.0	Miscellaneous Power Plant Equipment	22,852,175.04	389,730.31	178,892.46	112,855.94	0.00	0.00	0.00	22,750,156.95	0.00	22,750,156.95
	Subtotal Depreciable	$1,042,730,037.15	$22,680,494.48	$7,358,571.47	$19,799,324.71	$0.00	$2,517,034.74	0.00	$1,040,769,670.19	$0.00	$1,040,769,670.19
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$1,355,793.81	$323,282.71	$1,134,513.78	$0.00	$0.00	$0.00	0.00	$544,562.74	$0.00	$544,562.74
325.5	Misc. Power Plant Equipt. - 5-Year Amort	523,315.81	205,993.80	0.00	0.00	0.00	0.00	0.00	729,309.61	0.00	729,309.61
325.7	Misc. Power Plant Equipt. - 7-Year Amort	7,121,044.06	2,741,760.80	741,057.26	0.00	0.00	0.00	0.00	9,121,747.60	0.00	9,121,747.60
	Subtotal Amortizable	$9,000,153.68	$3,271,037.31	$1,875,571.04	$0.00	$0.00	$0.00	0.00	$10,395,619.95	$0.00	$10,395,619.95
	Total Turkey Point Site	$1,051,730,190.83	$25,951,531.79	$9,234,142.51	$19,799,324.71	$0.00	$2,517,034.74	0.00	$1,051,165,290.14	$0.00	$1,051,165,290.14
NUCLEAR PRODUCTION											
321.0	Structures & Improvements	$727,056,343.63	$12,514,163.14	$3,772,416.65	$5,000,412.27	$0.00	$0.00	0.00	$730,799,678.85	$0.00	$730,799,678.85
322.0	Reactor Plant Equipment	1,095,882,292.32	53,229,869.11	117,648,749.46	37,519,224.52	667,496.50	1,883,790.73	0.00	996,305,474.68	0.00	996,305,474.68
323.0	Turbogenerator Units	338,881,268.50	7,804,322.75	8,010,197.32	1,251,207.91	0.00	2,874,844.72	(0.00)	338,099,030.74	0.00	338,099,030.74
324.0	Accessory Electric Equipment	381,897,204.16	7,100,536.33	469,754.01	1,263,152.73	0.00	0.00	0.00	387,244,833.75	0.00	387,244,833.75
325.0	Miscellaneous Power Plant Equipment	60,546,575.78	1,250,745.98	5,278,484.62	180,937.44	(102,406.11)	(207,763.15)	0.00	56,027,730.24	0.00	56,027,730.24
	Subtotal Depreciable	$2,601,845,684.39	$81,899,637.31	$135,199,601.26	$45,214,934.87	$565,090.39	$4,560,872.30	(0.00)	$2,508,476,748.26	$0.00	$2,508,476,748.26
325.3	Misc. Power Plant Equipt. - 3-Year Amort	$2,625,835.36	$542,476.83	$2,303,703.14	$0.00	$0.00	$0.00	0.00	$864,609.05	$0.00	$864,609.05
325.5	Misc. Power Plant Equipt. - 5-Year Amort	1,440,876.26	560,029.24	72,890.72	0.00	0.00	0.00	0.00	1,928,014.78	0.00	1,928,014.78
325.7	Misc. Power Plant Equipt. - 7-Year Amort	14,036,887.85	5,258,507.52	1,420,908.69	0.00	0.00	0.00	0.00	17,874,486.68	0.00	17,874,486.68
	Subtotal Amortizable	$18,103,599.47	$6,361,013.59	$3,797,502.55	$0.00	$0.00	$0.00	0.00	$20,667,110.51	$0.00	$20,667,110.51
	TOTAL NUCLEAR PRODUCTION	$2,619,949,283.86	$88,260,650.90	$138,997,103.81	$45,214,934.87	$565,090.39	$4,560,872.30	(0.00)	$2,529,143,858.77	$0.00	$2,529,143,858.77

Hearing Exhibit - 00007027

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Ft. Myers GTs											
341.0	Structures & Improvements	$3,039,151.66	$76,767.06	$7,272.86	$2,455.36	$0.00	$0.00	0.00	$3,106,190.54	$0.00	$3,106,190.54
342.0	Fuel Holders, Products, and Accessories	2,618,504.03	150,863.24	0.00	0.00	0.00	0.00	0.00	2,769,267.27	0.00	2,769,267.27
343.0	Prime Movers	31,078,764.46	1,348,832.80	29,757.78	21,101.42	0.00	0.00	(11,030.09)	32,365,707.97	0.00	32,365,707.97
344.0	Generators	13,764,110.21	387,527.02	0.00	0.00	0.00	0.00	0.00	14,151,637.23	0.00	14,151,637.23
345.0	Accessory Electric Equipment	3,967,460.45	384,088.04	0.00	0.00	0.00	0.00	0.00	4,351,548.49	0.00	4,351,548.49
346.0	Miscellaneous Power Plant Equipment	66,923.66	1,703.88	0.00	0.00	0.00	0.00	0.00	70,627.56	0.00	70,627.56
	Subtotal Depreciable	$54,537,034.51	$2,351,562.06	$37,030.64	$23,556.78	$0.00	$0.00	(11,030.09)	$56,816,979.06	$0.00	$56,816,979.06
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	4,692.06	390.62	5,082.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$4,692.06	$390.62	$5,082.70	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Ft. Myers GTs	$54,541,726.59	$2,351,952.68	$42,113.34	$23,556.78	$0.00	$0.00	(11,030.09)	$56,816,979.06	$0.00	$56,816,979.06
Lauderdale GTs											
341.0	Structures & Improvements	$5,272,620.39	$137,955.36	$0.00	$0.00	$0.00	$0.00	0.00	$5,410,575.75	$0.00	$5,410,575.75
342.0	Fuel Holders, Products, and Accessories	2,085,954.58	97,748.40	0.00	0.00	0.00	0.00	0.00	2,183,702.98	0.00	2,183,702.98
343.0	Prime Movers	45,192,722.50	1,061,577.74	1,498,324.04	12,866.35	0.00	190,206.00	18,807.85	44,971,823.70	0.00	44,971,823.70
344.0	Generators	18,811,073.62	210,635.16	488,684.33	19,020.90	0.00	0.00	0.00	18,514,003.55	0.00	18,514,003.55
345.0	Accessory Electric Equipment	4,351,552.68	54,164.77	2,029.99	0.00	0.00	0.00	0.00	4,403,687.46	0.00	4,403,687.46
346.0	Miscellaneous Power Plant Equipment	221,847.64	1,507.32	0.00	0.00	0.00	0.00	0.00	223,154.96	0.00	223,154.96
	Subtotal Depreciable	$75,935,571.41	$1,563,588.75	$1,987,538.36	$31,887.25	$0.00	$190,206.00	18,807.85	$75,706,948.40	$0.00	$75,706,948.40
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	37,874.91	3,152.89	41,027.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$37,874.91	$3,152.89	$41,027.80	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Lauderdale GTs	$75,973,446.32	$1,566,741.64	$2,028,566.16	$31,887.25	$0.00	$190,206.00	18,807.85	$75,706,948.40	$0.00	$75,706,948.40
Pt. Everglades GTs											
341.0	Structures & Improvements	$3,272,365.14	$62,778.95	$31,403.00	$464.19	$0.00	$0.00	0.00	$3,303,256.90	$0.00	$3,303,256.90
342.0	Fuel Holders, Products, and Accessories	9,487,453.28	533,368.92	0.00	0.00	0.00	0.00	0.00	10,020,822.20	0.00	10,020,822.20
343.0	Prime Movers	15,923,696.48	577,968.51	383,747.63	17,602.93	0.00	239,242.00	30,099.97	16,369,656.40	0.00	16,369,656.40
344.0	Generators	10,003,876.11	191,432.76	0.00	0.00	0.00	0.00	0.00	10,195,308.87	0.00	10,195,308.87
345.0	Accessory Electric Equipment	2,957,193.05	21,591.00	30,526.73	0.00	0.00	0.00	0.00	2,948,257.32	0.00	2,948,257.32
346.0	Miscellaneous Power Plant Equipment	80,736.47	0.00	0.00	0.00	0.00	0.00	0.00	80,736.47	0.00	80,736.47
	Subtotal Depreciable	$41,725,320.53	$1,387,140.14	$445,677.36	$18,067.12	$0.00	$239,242.00	30,099.97	$42,918,038.16	$0.00	$42,918,038.16
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$46,802.15	$14,009.39	$25,310.05	$0.00	$0.00	$0.00	0.00	$35,501.49	$0.00	$35,501.49
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	65,990.11	24,950.23	23,628.40	0.00	0.00	0.00	(4,814.24)	62,497.70	0.00	62,497.70
	Subtotal Amortizable	$112,792.26	$38,959.62	$48,938.45	$0.00	$0.00	$0.00	(4,814.24)	$97,999.19	$0.00	$97,999.19
	Total Pt. Everglades GTs	$41,838,112.79	$1,426,099.76	$494,615.81	$18,067.12	$0.00	$239,242.00	25,285.73	$43,016,037.35	$0.00	$43,016,037.35
OTHER PRODUCTION (GAS TURBINES)											
341.0	Structures & Improvements	$11,584,137.21	$279,501.39	$36,675.86	$2,939.55	$0.00	$0.00	0.00	$11,822,023.19	$0.00	$11,822,023.19
342.0	Fuel Holders, Products, and Accessories	14,192,011.89	781,780.56	0.00	0.00	0.00	0.00	0.00	14,973,792.45	0.00	14,973,792.45
343.0	Prime Movers	92,195,183.44	3,008,378.05	1,910,329.45	51,370.70	0.00	429,448.00	35,877.73	93,707,188.07	0.00	93,707,188.07
344.0	Generators	40,579,059.94	789,594.94	488,684.33	19,020.90	0.00	0.00	0.00	40,860,949.65	0.00	40,860,949.65
345.0	Accessory Electric Equipment	11,276,226.18	459,823.81	32,556.72	0.00	0.00	0.00	0.00	11,703,493.27	0.00	11,703,493.27
346.0	Miscellaneous Power Plant Equipment	371,307.79	3,211.20	0.00	0.00	0.00	0.00	0.00	374,518.99	0.00	374,518.99
	Subtotal Depreciable	$170,197,926.45	$5,322,290.95	$2,470,246.36	$73,331.15	$0.00	$429,448.00	35,877.73	$173,441,965.62	$0.00	$173,441,965.62
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$46,802.15	$14,009.39	$25,310.05	$0.00	$0.00	$0.00	0.00	$35,501.49	$0.00	$35,501.49
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	108,557.10	28,493.74	68,738.90	0.00	0.00	0.00	(4,814.24)	62,497.70	0.00	62,497.70
	Subtotal Amortizable	$155,359.25	$42,503.13	$95,048.95	$0.00	$0.00	$0.00	(4,814.24)	$97,999.19	$0.00	$97,999.19
	SUBTOTAL OTHER PRODUCTION (GAS TURBINES)	$170,353,285.70	$5,364,794.08	$2,565,295.31	$73,331.15	$0.00	$429,448.00	$1,063.49	$173,539,964.81	$0.00	$173,539,964.81

Hearing Exhibit - 00007028

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Ft. Myers Common											
341.0	Structures & Improvements	$3,145,680.23	$203,578.44	$0.00	$0.00	$0.00	$0.00	0.00	$3,349,238.67	$0.00	$3,349,238.67
342.0	Fuel Holders, Products, and Accessories	582,952.43	25,094.52	0.00	0.00	0.00	0.00	0.00	618,046.95	0.00	618,046.95
343.0	Prime Movers	2,873,603.32	1,543,099.91	0.00	0.00	0.00	0.00	(2,575,491.32)	1,841,211.91	0.00	1,841,211.91
344.0	Generators	(1,485.51)	292.44	0.00	0.00	0.00	0.00	0.00	(1,193.07)	0.00	(1,193.07)
345.0	Accessory Electric Equipment	(96,702.11)	5,414.88	0.00	0.00	0.00	0.00	0.00	(91,287.23)	0.00	(91,287.23)
346.0	Miscellaneous Power Plant Equipment	390,536.14	17,410.20	0.00	0.00	0.00	0.00	0.00	407,946.34	0.00	407,946.34
	Subtotal Depreciable	$6,904,568.50	$1,794,890.39	$0.00	$0.00	$0.00	$0.00	(2,575,491.32)	$6,123,965.57	$0.00	$6,123,965.57
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$83,858.52	$41,843.15	$45,865.41	$0.00	$0.00	$0.00	0.00	$79,836.26	$0.00	$79,836.26
346.5	Misc. Power Plant Equipt. - 5-Year Amort	26,044.55	11,168.12	0.00	0.00	0.00	0.00	0.00	37,212.67	0.00	37,212.67
346.7	Misc. Power Plant Equipt. - 7-Year Amort	226,054.81	61,834.21	0.00	0.00	0.00	0.00	249.39	288,238.41	0.00	288,238.41
	Subtotal Amortizable	$335,957.88	$114,745.48	$45,865.41	$0.00	$0.00	$0.00	249.39	$405,087.34	$0.00	$405,087.34
	Total Ft. Myers Common	$7,240,524.38	$1,909,635.87	$45,865.41	$0.00	$0.00	$0.00	(2,575,241.93)	$6,529,052.91	$0.00	$6,529,052.91
Ft. Myers Unit 2											
341.0	Structures & Improvements	$8,948,202.77	$685,082.29	$0.00	$0.00	$0.00	$0.00	0.00	$9,633,285.06	$0.00	$9,633,285.06
342.0	Fuel Holders, Products, and Accessories	1,673,018.30	249,108.12	0.00	0.00	0.00	0.00	0.00	1,922,126.42	0.00	1,922,126.42
343.0	Prime Movers	80,063,521.48	21,441,929.37	62,396,401.76	2,491,811.69	0.00	33,693,767.74	4,866,149.48	75,197,154.62	0.00	75,197,154.62
344.0	Generators	10,209,325.59	1,646,025.99	0.00	11,347.90	0.00	0.00	0.00	11,844,003.68	0.00	11,844,003.68
345.0	Accessory Electric Equipment	16,895,066.44	2,417,870.51	28,699.73	7,892.18	0.00	0.00	0.00	19,276,375.04	0.00	19,276,375.04
346.0	Miscellaneous Power Plant Equipment	799,447.63	105,335.40	0.00	0.00	0.00	0.00	0.00	904,783.03	0.00	904,783.03
	Subtotal Depreciable	$118,808,582.21	$26,745,351.88	$62,425,071.49	$2,511,051.77	$0.00	$33,693,767.74	4,866,149.48	$118,977,727.85	$0.00	$118,977,727.85
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	126,058.04	4,703.67	130,761.71	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)
	Subtotal Amortizable	$126,058.04	$4,703.67	$130,761.71	$0.00	$0.00	$0.00	0.00	($0.00)	$0.00	($0.00)
	Total Ft. Myers Unit 2	$118,934,640.25	$26,750,055.55	$62,555,833.20	$2,511,051.77	$0.00	$33,693,767.74	4,866,149.48	$118,977,727.85	$0.00	$118,977,727.85
Ft. Myers Unit 3											
341.0	Structures & Improvements	$1,781,447.36	$124,921.32	$0.00	($109,728.05)	$0.00	($1,512,326.50)	0.00	$503,770.23	$0.00	$503,770.23
342.0	Fuel Holders, Products, and Accessories	750,881.96	148,556.04	0.00	0.00	0.00	0.00	0.00	899,438.00	0.00	899,438.00
343.0	Prime Movers	3,757,416.95	3,906,382.49	10,805,515.57	205,758.39	0.00	4,882,416.50	854,714.17	2,389,656.15	0.00	2,389,656.15
344.0	Generators	1,589,811.89	551,309.53	33,552.17	556.69	0.00	0.00	0.00	2,106,902.56	0.00	2,106,902.56
345.0	Accessory Electric Equipment	1,624,627.63	454,433.74	20,020.77	441.51	0.00	0.00	0.00	2,058,599.09	0.00	2,058,599.09
346.0	Miscellaneous Power Plant Equipment	84,942.49	17,904.36	0.00	0.00	0.00	0.00	0.00	62,846.85	0.00	62,846.85
	Subtotal Depreciable	$9,588,928.28	$5,203,507.48	$10,859,088.51	$97,028.54	$0.00	$3,370,090.00	854,714.17	$8,041,212.88	$0.00	$8,041,212.88
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Ft. Myers Unit 3	$9,588,928.28	$5,203,507.48	$10,859,088.51	$97,028.54	$0.00	$3,370,090.00	854,714.17	$8,041,212.88	$0.00	$8,041,212.88
Ft. Myers Site											
341.0	Structures & Improvements	$13,675,310.36	$1,213,582.05	$0.00	($109,728.05)	$0.00	($1,512,326.50)	0.00	$13,686,293.96	$0.00	$13,686,293.96
342.0	Fuel Holders, Products, and Accessories	3,016,852.69	422,758.68	0.00	0.00	0.00	0.00	0.00	3,439,611.37	0.00	3,439,611.37
343.0	Prime Movers	86,714,541.75	26,891,411.77	73,201,917.33	2,697,570.08	0.00	38,576,184.24	3,145,372.33	79,428,022.68	0.00	79,428,022.68
344.0	Generators	11,797,451.97	2,197,717.96	33,552.17	11,904.59	0.00	0.00	0.00	13,949,713.17	0.00	13,949,713.17
345.0	Accessory Electric Equipment	18,422,991.96	2,877,719.13	48,690.50	8,333.69	0.00	0.00	0.00	21,243,686.90	0.00	21,243,686.90
346.0	Miscellaneous Power Plant Equipment	1,254,928.26	140,649.96	0.00	0.00	0.00	0.00	0.00	1,395,578.22	0.00	1,395,578.22
	Subtotal Depreciable	$135,062,076.99	$33,743,839.55	$73,284,160.00	$2,608,080.31	$0.00	$37,063,857.74	3,145,372.33	$133,142,906.30	$0.00	$133,142,906.30
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$83,858.52	$41,843.15	$45,865.41	$0.00	$0.00	$0.00	0.00	$79,836.26	$0.00	$79,836.26
346.5	Misc. Power Plant Equipt. - 5-Year Amort	26,044.55	11,168.12	0.00	0.00	0.00	0.00	0.00	37,212.67	0.00	37,212.67
346.7	Misc. Power Plant Equipt. - 7-Year Amort	352,112.85	66,537.88	130,761.71	0.00	0.00	0.00	249.39	288,238.41	0.00	288,238.41
	Subtotal Amortizable	$462,015.92	$119,449.15	$176,627.12	$0.00	$0.00	$0.00	249.39	$405,087.34	$0.00	$405,087.34
	Total Ft. Myers Site	$135,544,092.91	$33,863,288.70	$73,460,787.12	$2,608,080.31	$0.00	$37,063,857.74	3,145,621.72	$133,547,993.64	$0.00	$133,547,993.64

Hearing Exhibit - 00007029

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Lauderdale Common											
341.0	Structures & Improvements	$46,450,164.26	$2,967,586.61	$72,315.37	$0.00	$0.00	$0.00	0.00	$48,385,437.50	$0.00	$48,385,437.50
342.0	Fuel Holders, Products, and Accessories	4,840,281.42	402,323.03	211,663.58	0.00	0.00	0.00	0.00	5,030,940.87	0.00	5,030,940.87
343.0	Prime Movers	3,717,616.89	540,369.89	0.00	0.00	0.00	0.00	(187,289.08)	4,070,697.50	0.00	4,070,697.50
344.0	Generators	813,910.45	56,005.44	0.00	0.00	0.00	0.00	0.00	869,915.89	0.00	869,915.89
345.0	Accessory Electric Equipment	6,865,683.18	479,401.56	0.00	0.00	0.00	0.00	0.00	7,345,084.74	0.00	7,345,084.74
346.0	Miscellaneous Power Plant Equipment	736,044.36	22,429.70	204,267.65	0.00	0.00	0.00	0.00	556,206.41	0.00	556,206.41
	Subtotal Depreciable	$62,425,700.56	$4,468,118.03	$488,246.60	$0.00	$0.00	$0.00	(187,289.08)	$66,238,282.91	$0.00	$66,238,282.91
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$14,769.37	$6,795.19	$2,592.17	$0.00	$0.00	$0.00	(9.90)	$18,962.49	$0.00	$18,962.49
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	5,895.50	0.00	0.00	0.00	0.00	0.00	5,895.50	0.00	5,895.50
346.7	Misc. Power Plant Equipt. - 7-Year Amort	297,942.57	90,424.84	161,554.52	0.00	0.00	0.00	0.00	226,812.89	0.00	226,812.89
	Subtotal Amortizable	$312,711.94	$103,115.53	$164,146.69	$0.00	$0.00	$0.00	(9.90)	$251,670.88	$0.00	$251,670.88
	Total Lauderdale Common	$62,738,412.50	$4,591,233.56	$652,393.29	$0.00	$0.00	$0.00	(187,298.98)	$66,489,953.79	$0.00	$66,489,953.79
Lauderdale Unit 4											
341.0	Structures & Improvements	$3,908,740.48	$79,129.44	$0.00	$0.00	$0.00	$0.00	0.00	$3,987,869.92	$0.00	$3,987,869.92
342.0	Fuel Holders, Products, and Accessories	346,998.58	28,470.72	0.00	0.00	0.00	0.00	0.00	375,469.30	0.00	375,469.30
343.0	Prime Movers	76,753,048.44	7,044,951.37	4,672,824.46	329,799.81	0.00	932,431.90	69,063.29	79,796,870.73	0.00	79,796,870.73
344.0	Generators	13,394,196.61	1,303,866.82	9,271.70	0.00	0.00	0.00	0.00	14,688,791.73	0.00	14,688,791.73
345.0	Accessory Electric Equipment	16,706,080.72	1,073,805.22	161,446.46	65,958.42	0.00	0.00	0.00	17,612,459.04	0.00	17,612,459.04
346.0	Miscellaneous Power Plant Equipment	1,931,154.54	27,793.69	64,856.19	502.27	0.00	720.50	0.00	1,894,311.27	0.00	1,894,311.27
	Subtotal Depreciable	$113,040,199.37	$9,558,017.26	$4,848,399.83	$396,260.50	$0.00	$933,152.40	69,063.29	$118,355,771.99	$0.00	$118,355,771.99
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Lauderdale Unit 4	$113,040,199.37	$9,558,017.26	$4,848,399.83	$396,260.50	$0.00	$933,152.40	69,063.29	$118,355,771.99	$0.00	$118,355,771.99
Lauderdale Unit 5											
341.0	Structures & Improvements	$2,011,310.76	$86,519.10	$58,055.28	$0.00	$0.00	$0.00	0.00	$2,039,774.58	$0.00	$2,039,774.58
342.0	Fuel Holders, Products, and Accessories	331,681.40	30,404.64	0.00	0.00	0.00	0.00	0.00	362,086.04	0.00	362,086.04
343.0	Prime Movers	85,399,932.53	4,648,044.34	10,753,261.96	14,703.41	0.00	0.00	71,317.97	59,351,329.57	0.00	59,351,329.57
344.0	Generators	14,877,543.96	1,108,302.80	27,480.92	0.00	0.00	0.00	0.00	15,958,365.84	0.00	15,958,365.84
345.0	Accessory Electric Equipment	14,158,249.96	846,522.45	75,934.71	0.00	0.00	0.00	0.00	14,928,837.70	0.00	14,928,837.70
346.0	Miscellaneous Power Plant Equipment	1,214,980.12	18,893.76	0.00	0.00	0.00	0.00	0.00	1,233,873.88	0.00	1,233,873.88
	Subtotal Depreciable	$97,993,698.83	$6,738,687.09	$10,914,732.87	$14,703.41	$0.00	$0.00	71,317.97	$93,874,267.61	$0.00	$93,874,267.61
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Lauderdale Unit 5	$97,993,698.83	$6,738,687.09	$10,914,732.87	$14,703.41	$0.00	$0.00	71,317.97	$93,874,267.61	$0.00	$93,874,267.61
Lauderdale Site											
341.0	Structures & Improvements	$51,370,215.50	$3,153,237.15	$130,370.65	$0.00	$0.00	$0.00	0.00	$54,393,082.00	$0.00	$54,393,082.00
342.0	Fuel Holders, Products, and Accessories	5,518,961.40	461,188.39	211,663.58	0.00	0.00	0.00	0.00	5,768,496.21	0.00	5,768,496.21
343.0	Prime Movers	145,870,597.96	12,233,385.40	15,426,086.42	344,503.22	0.00	932,431.90	(46,907.62)	143,218,897.80	0.00	143,218,897.80
344.0	Generators	29,085,651.02	2,468,175.06	36,752.62	0.00	0.00	0.00	0.00	31,517,073.46	0.00	31,517,073.46
345.0	Accessory Electric Equipment	37,729,993.86	2,399,729.23	177,383.19	65,958.42	0.00	0.00	0.00	39,886,381.48	0.00	39,886,381.48
346.0	Miscellaneous Power Plant Equipment	3,884,179.02	69,117.15	269,122.84	502.27	0.00	720.50	0.00	3,684,391.56	0.00	3,684,391.56
	Subtotal Depreciable	$273,459,596.76	$20,784,822.38	$16,251,379.30	$410,963.91	$0.00	$933,152.40	(46,907.62)	$278,468,322.51	$0.00	$278,468,322.51
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$14,769.37	$6,795.19	$2,592.17	$0.00	$0.00	$0.00	(9.90)	$18,962.49	$0.00	$18,962.49
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	5,895.50	0.00	0.00	0.00	0.00	0.00	5,895.50	0.00	5,895.50
346.7	Misc. Power Plant Equipt. - 7-Year Amort	297,942.57	90,424.84	161,554.52	0.00	0.00	0.00	0.00	226,812.89	0.00	226,812.89
	Subtotal Amortizable	$312,711.94	$103,115.53	$164,146.69	$0.00	$0.00	$0.00	(9.90)	$251,670.88	$0.00	$251,670.88
	Total Lauderdale Site	$273,772,310.70	$20,887,937.91	$16,415,525.99	$410,963.91	$0.00	$933,152.40	(46,917.72)	$278,719,993.39	$0.00	$278,719,993.39

Hearing Exhibit - 00007030

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Manatee Unit 3											
341.0	Structures & Improvements	$3,793,778.14	$1,204,536.10	$0.00	$0.00	$0.00	$0.00	0.00	$4,998,314.24	$0.00	$4,998,314.24
342.0	Fuel Holders, Products, and Accessories	1,494,452.32	214,329.89	9,721.79	0.00	0.00	0.00	0.00	1,699,060.42	0.00	1,699,060.42
343.0	Prime Movers	29,373,146.58	18,110,340.53	36,632,550.05	1,448,572.96	0.00	4,477,001.13	(27,561.84)	11,851,803.39	0.00	11,851,803.39
344.0	Generators	2,653,954.45	1,645,455.49	160,120.00	9,787.62	0.00	0.00	0.00	4,129,502.32	0.00	4,129,502.32
345.0	Accessory Electric Equipment	7,789,929.12	3,120,140.14	21,000.00	57.07	0.00	0.00	0.00	10,889,012.19	0.00	10,889,012.19
346.0	Miscellaneous Power Plant Equipment	2,836,539.19	722,907.61	0.00	0.00	0.00	0.00	0.00	3,559,446.80	0.00	3,559,446.80
	Subtotal Depreciable	$47,941,799.80	$25,017,709.76	$36,823,391.84	$1,458,417.65	$0.00	$4,477,001.13	(27,561.84)	$37,127,139.36	$0.00	$37,127,139.36
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$14,305.96	$18,956.93	$0.00	$0.00	$0.00	$0.00	62.13	$33,325.02	$0.00	$33,325.02
346.5	Misc. Power Plant Equipt. - 5-Year Amort	5,405.08	2,198.70	0.00	0.00	0.00	0.00	0.00	7,603.78	0.00	7,603.78
346.7	Misc. Power Plant Equipt. - 7-Year Amort	92,891.39	60,262.81	0.00	0.00	0.00	0.00	(1,171.50)	151,982.70	0.00	151,982.70
	Subtotal Amortizable	$112,802.43	$81,418.44	$0.00	$0.00	$0.00	$0.00	(1,109.37)	$192,911.50	$0.00	$192,911.50
	Total Manatee Unit 3	$48,054,402.23	$25,099,128.20	$36,823,391.84	$1,458,417.65	$0.00	$4,477,001.13	(28,671.21)	$37,320,050.86	$0.00	$37,320,050.86
Manatee Site											
341.0	Structures & Improvements	$3,793,778.14	$1,204,536.10	$0.00	$0.00	$0.00	$0.00	0.00	$4,998,314.24	$0.00	$4,998,314.24
342.0	Fuel Holders, Products, and Accessories	1,494,452.32	214,329.89	9,721.79	0.00	0.00	0.00	0.00	1,699,060.42	0.00	1,699,060.42
343.0	Prime Movers	29,373,146.58	18,110,340.53	36,632,550.05	1,448,572.96	0.00	4,477,001.13	(27,561.84)	11,851,803.39	0.00	11,851,803.39
344.0	Generators	2,653,954.45	1,645,455.49	160,120.00	9,787.62	0.00	0.00	0.00	4,129,502.32	0.00	4,129,502.32
345.0	Accessory Electric Equipment	7,789,929.12	3,120,140.14	21,000.00	57.07	0.00	0.00	0.00	10,889,012.19	0.00	10,889,012.19
346.0	Miscellaneous Power Plant Equipment	2,836,539.19	722,907.61	0.00	0.00	0.00	0.00	0.00	3,559,446.80	0.00	3,559,446.80
	Subtotal Depreciable	$47,941,799.80	$25,017,709.76	$36,823,391.84	$1,458,417.65	$0.00	$4,477,001.13	(27,561.84)	$37,127,139.36	$0.00	$37,127,139.36
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$14,305.96	$18,956.93	$0.00	$0.00	$0.00	$0.00	62.13	$33,325.02	$0.00	$33,325.02
346.5	Misc. Power Plant Equipt. - 5-Year Amort	5,405.08	2,198.70	0.00	0.00	0.00	0.00	0.00	7,603.78	0.00	7,603.78
346.7	Misc. Power Plant Equipt. - 7-Year Amort	92,891.39	60,262.81	0.00	0.00	0.00	0.00	(1,171.50)	151,982.70	0.00	151,982.70
	Subtotal Amortizable	$112,802.43	$81,418.44	$0.00	$0.00	$0.00	$0.00	(1,109.37)	$192,911.50	$0.00	$192,911.50
	Total Manatee Site	$48,054,402.23	$25,099,128.20	$36,823,391.84	$1,458,417.65	$0.00	$4,477,001.13	(28,671.21)	$37,320,050.86	$0.00	$37,320,050.86

Hearing Exhibit - 00007031

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Martin Common											
341.0	Structures & Improvements	$27,318,162.81	$1,406,888.57	$30,706.37	$17,589.25	$0.00	$0.00	0.00	$28,676,755.56	$0.00	$28,676,755.56
342.0	Fuel Holders, Products, and Accessories	2,257,908.13	150,655.44	0.00	0.00	0.00	0.00	0.00	2,408,563.57	0.00	2,408,563.57
343.0	Prime Movers	16,771,914.17	653,229.08	0.00	4,941.41	0.00	0.00	(3,925.31)	17,416,276.53	0.00	17,416,276.53
344.0	Generators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345.0	Accessory Electric Equipment	2,888,749.62	180,121.92	0.00	0.00	0.00	0.00	0.00	3,068,871.54	0.00	3,068,871.54
346.0	Miscellaneous Power Plant Equipment	3,464,406.14	39,980.28	0.00	0.00	0.00	0.00	0.00	3,504,386.42	0.00	3,504,386.42
	Subtotal Depreciable	$52,701,139.67	$2,430,875.29	$30,706.37	$22,530.66	$0.00	$0.00	(3,925.31)	$55,074,852.62	$0.00	$55,074,852.62
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$109,782.67	$54,842.56	$67,358.23	$0.00	$0.00	$0.00	0.00	$97,067.00	$0.00	$97,067.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	4,620.56	4,039.46	0.00	0.00	0.00	0.00	0.00	8,660.01	0.00	8,660.01
346.7	Misc. Power Plant Equipt. - 7-Year Amort	83,079.88	38,227.95	2,129.30	0.00	0.00	0.00	0.00	117,178.53	0.00	117,178.53
	Subtotal Amortizable	$197,483.11	$94,909.96	$69,487.53	$0.00	$0.00	$0.00	0.00	$222,905.54	$0.00	$222,905.54
	Total Martin Common	$52,898,622.78	$2,525,785.25	$100,193.90	$22,530.66	$0.00	$0.00	(3,925.31)	$55,297,758.16	$0.00	$55,297,758.16
Martin Pipeline											
341.0	Structures & Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
342.0	Fuel Holders, Products, and Accessories	13,292,885.62	0.00	0.00	0.00	0.00	0.00	0.00	13,292,885.62	0.00	13,292,885.62
343.0	Prime Movers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
344.0	Generators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345.0	Accessory Electric Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.0	Miscellaneous Power Plant Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Depreciable	$13,292,885.62	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$13,292,885.62	$0.00	$13,292,885.62
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Pipeline	$13,292,885.62	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$13,292,885.62	$0.00	$13,292,885.62
Martin Unit 3											
341.0	Structures & Improvements	$809,825.99	$62,682.20	$0.00	$0.00	$0.00	$0.00	0.00	$872,318.19	$0.00	$872,318.19
342.0	Fuel Holders, Products, and Accessories	86,524.23	6,840.84	0.00	0.00	0.00	0.00	0.00	93,365.07	0.00	93,365.07
343.0	Prime Movers	82,041,864.56	9,499,288.87	10,538,100.79	185,551.32	0.00	2,659,397.00	242,987.29	83,719,885.41	0.00	83,719,885.41
344.0	Generators	8,115,982.28	790,595.96	57,472.70	0.00	0.00	0.00	0.00	8,849,105.54	0.00	8,849,105.54
345.0	Accessory Electric Equipment	14,833,171.91	1,898,072.87	101,955.34	17,348.86	0.00	0.00	0.00	16,611,940.58	0.00	16,611,940.58
346.0	Miscellaneous Power Plant Equipment	272,554.39	20,206.08	0.00	0.00	0.00	0.00	0.00	292,760.47	0.00	292,760.47
	Subtotal Depreciable	$106,159,723.36	$12,277,686.82	$10,697,528.83	$202,900.18	$0.00	$2,659,397.00	242,987.29	$110,439,355.26	$0.00	$110,439,355.26
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Unit 3	$106,159,723.36	$12,277,686.82	$10,697,528.83	$202,900.18	$0.00	$2,659,397.00	242,987.29	$110,439,355.26	$0.00	$110,439,355.26
Martin Unit 4											
341.0	Structures & Improvements	$557,803.91	$57,276.46	$0.00	$0.00	$0.00	$0.00	0.00	$614,880.39	$0.00	$614,880.39
342.0	Fuel Holders, Products, and Accessories	74,549.76	7,657.68	0.00	0.00	0.00	0.00	0.00	82,207.44	0.00	82,207.44
343.0	Prime Movers	79,038,531.11	10,024,698.87	11,267,697.65	514,000.81	0.00	3,334,990.88	(545,205.58)	80,071,316.82	0.00	80,071,316.82
344.0	Generators	11,495,881.56	1,073,120.21	1,891,010.34	47,977.21	0.00	0.00	0.00	10,630,014.22	0.00	10,630,014.22
345.0	Accessory Electric Equipment	12,513,019.66	2,090,990.45	26,882.95	5,816.04	0.00	0.00	0.00	14,561,731.12	0.00	14,561,731.12
346.0	Miscellaneous Power Plant Equipment	211,206.83	20,938.68	0.00	0.00	0.00	0.00	0.00	232,145.51	0.00	232,145.51
	Subtotal Depreciable	$103,890,792.83	$13,264,682.37	$13,185,370.94	$567,594.06	$0.00	$3,334,990.88	(545,205.58)	$106,192,295.50	$0.00	$106,192,295.50
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Unit 4	$103,890,792.83	$13,264,682.37	$13,185,370.94	$567,594.06	$0.00	$3,334,990.88	(545,205.58)	$106,192,295.50	$0.00	$106,192,295.50
Martin Unit 8											
341.0	Structures & Improvements	$2,393,779.28	$956,229.72	$0.00	$0.00	$0.00	$0.00	0.00	$3,350,009.00	$0.00	$3,350,009.00
342.0	Fuel Holders, Products, and Accessories	1,339,654.66	516,759.94	0.00	0.00	0.00	0.00	0.00	1,856,414.60	0.00	1,856,414.60
343.0	Prime Movers	36,192,457.08	18,245,193.21	32,444,931.42	133,799.58	0.00	6,737,593.95	(671,819.21)	27,924,694.03	0.00	27,924,694.03
344.0	Generators	3,423,255.27	1,571,980.58	0.00	0.00	0.00	0.00	0.00	4,995,235.85	0.00	4,995,235.85
345.0	Accessory Electric Equipment	11,635,221.16	3,561,616.59	17,849.76	0.00	0.00	0.00	0.00	15,209,187.99	0.00	15,209,187.99
346.0	Miscellaneous Power Plant Equipment	3,019,534.56	283,503.72	0.00	0.00	0.00	0.00	0.00	3,303,038.28	0.00	3,303,038.28
	Subtotal Depreciable	$58,003,902.01	$25,165,283.76	$32,462,581.18	$133,799.58	$0.00	$6,737,593.95	(671,819.21)	$56,638,579.75	$0.00	$56,638,579.75
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Martin Unit 8	$58,003,902.01	$25,165,283.76	$32,462,581.18	$133,799.58	$0.00	$6,737,593.95	(671,819.21)	$56,638,579.75	$0.00	$56,638,579.75

Hearing Exhibit - 00007032

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Martin Site											
341.0	Structures & Improvements	$31,079,171.79	$2,483,096.97	$30,706.37	$17,589.25	$0.00	$0.00	0.00	$33,513,963.14	$0.00	$33,513,963.14
342.0	Fuel Holders, Products, and Accessories	17,051,522.40	681,913.90	0.00	0.00	0.00	0.00	0.00	17,733,436.30	0.00	17,733,436.30
343.0	Prime Movers	214,044,766.92	38,422,409.83	54,250,729.86	838,293.12	0.00	12,731,981.83	(977,982.81)	209,132,152.79	0.00	209,132,152.79
344.0	Generators	23,035,119.11	3,435,698.75	1,948,483.04	47,877.21	0.00	0.00	0.00	24,474,355.61	0.00	24,474,355.61
345.0	Accessory Electric Equipment	41,870,182.35	7,750,801.83	146,268.05	22,964.90	0.00	0.00	0.00	49,451,731.23	0.00	49,451,731.23
346.0	Miscellaneous Power Plant Equipment	6,997,700.92	364,628.76	0.00	0.00	0.00	0.00	0.00	7,332,329.68	0.00	7,332,329.68
	Subtotal Depreciable	$334,046,443.49	$53,138,538.04	$56,376,187.32	$926,824.48	$0.00	$12,731,981.83	(977,982.81)	$341,637,968.75	$0.00	$341,637,968.75
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$109,782.67	$54,642.56	$67,358.23	$0.00	$0.00	$0.00	0.00	$97,067.00	$0.00	$97,067.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	4,620.56	4,039.45	0.00	0.00	0.00	0.00	0.00	8,660.01	0.00	8,660.01
346.7	Misc. Power Plant Equipt. - 7-Year Amort	83,079.88	36,227.95	2,129.30	0.00	0.00	0.00	0.00	117,178.53	0.00	117,178.53
	Subtotal Amortizable	$197,483.11	$94,909.96	$69,487.53	$0.00	$0.00	$0.00	0.00	$222,905.54	$0.00	$222,905.54
	Total Martin Site	$334,245,926.60	$53,233,448.00	$56,445,674.85	$926,824.48	$0.00	$12,731,981.83	(977,982.81)	$341,860,874.29	$0.00	$341,860,874.29
Putnam Common											
341.0	Structures & Improvements	$8,749,396.25	$468,961.28	$45,497.45	$6,001.38	$0.00	$4,539.00	0.00	$9,171,396.70	$0.00	$9,171,396.70
342.0	Fuel Holders, Products, and Accessories	7,889,028.73	380,066.88	0.00	0.00	0.00	0.00	0.00	8,269,095.61	0.00	8,269,095.61
343.0	Prime Movers	9,833,382.77	1,228,024.03	933.36	24,486.72	0.00	29,845.00	(456,348.31)	10,609,486.41	0.00	10,609,486.41
344.0	Generators	40,257.71	5,822.04	0.00	0.00	0.00	0.00	(3,038.86)	43,040.89	0.00	43,040.89
345.0	Accessory Electric Equipment	1,020,436.73	57,470.52	0.00	0.00	0.00	0.00	0.00	1,077,907.25	0.00	1,077,907.25
346.0	Miscellaneous Power Plant Equipment	908,460.12	46,041.79	0.00	18,452.19	0.00	0.00	0.00	936,049.72	0.00	936,049.72
	Subtotal Depreciable	$28,440,961.31	$2,186,386.54	$46,430.81	$48,940.29	$0.00	$34,387.00	(459,387.17)	$30,106,976.58	$0.00	$30,106,976.58
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$29,133.97	$24,213.20	$26,723.84	$0.00	$0.00	$0.00	0.00	$26,623.33	$0.00	$26,623.33
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	1,772.61	0.00	0.00	0.00	0.00	0.00	1,772.61	0.00	1,772.61
346.7	Misc. Power Plant Equipt. - 7-Year Amort	108,725.58	62,953.68	16,419.07	0.00	0.00	0.00	266.91	155,527.10	0.00	155,527.10
	Subtotal Amortizable	$137,859.55	$88,939.49	$43,142.91	$0.00	$0.00	$0.00	266.91	$183,923.04	$0.00	$183,923.04
	Total Putnam Common	$28,578,820.86	$2,275,326.03	$89,573.72	$48,940.29	$0.00	$34,387.00	(458,120.26)	$30,290,899.62	$0.00	$30,290,899.62
Putnam Unit 1											
341.0	Structures & Improvements	$29,554.46	$1,558.06	$0.00	$0.00	$0.00	$0.00	0.00	$31,112.54	$0.00	$31,112.54
342.0	Fuel Holders, Products, and Accessories	52,207.63	2,531.40	0.00	0.00	0.00	0.00	0.00	54,739.23	0.00	54,739.23
343.0	Prime Movers	39,262,493.50	2,863,918.01	6,143,233.30	366,840.74	0.00	291,765.00	(9,695.53)	35,898,406.94	0.00	35,898,406.94
344.0	Generators	4,946,760.54	373,885.92	0.00	0.00	0.00	0.00	0.00	5,320,646.46	0.00	5,320,646.46
345.0	Accessory Electric Equipment	5,463,882.30	276,593.24	245,334.75	8,326.87	0.00	0.00	0.00	5,486,913.92	0.00	5,486,913.92
346.0	Miscellaneous Power Plant Equipment	309,743.86	15,018.80	0.00	0.00	0.00	0.00	0.00	324,762.48	0.00	324,762.48
	Subtotal Depreciable	$50,064,642.51	$3,533,605.25	$6,388,568.05	$375,167.61	$0.00	$291,765.00	(9,695.53)	$47,116,581.57	$0.00	$47,116,581.57
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Putnam Unit 1	$50,064,642.51	$3,533,605.25	$6,388,568.05	$375,167.61	$0.00	$291,765.00	(9,695.53)	$47,116,581.57	$0.00	$47,116,581.57
Putnam Unit 2											
341.0	Structures & Improvements	$25,368.31	$1,523.40	$0.00	$0.00	$0.00	$0.00	0.00	$26,891.71	$0.00	$26,891.71
342.0	Fuel Holders, Products, and Accessories	44,825.49	2,529.12	0.00	0.00	0.00	0.00	0.00	47,354.61	0.00	47,354.61
343.0	Prime Movers	36,407,688.83	2,929,519.54	220,400.34	18,978.77	0.00	1,472,032.40	466,043.84	40,035,905.50	0.00	40,035,905.50
344.0	Generators	5,254,494.34	474,436.72	0.00	467.96	0.00	0.00	3,038.86	5,731,503.94	0.00	5,731,503.94
345.0	Accessory Electric Equipment	4,740,486.48	276,829.89	(3,372.30)	0.00	0.00	0.00	0.00	5,020,688.67	0.00	5,020,688.67
346.0	Miscellaneous Power Plant Equipment	255,937.44	14,440.08	0.00	0.00	0.00	0.00	0.00	270,377.52	0.00	270,377.52
	Subtotal Depreciable	$46,728,800.89	$3,699,280.75	$217,028.04	$19,446.75	$0.00	$1,472,032.40	469,082.70	$51,132,721.95	$0.00	$51,132,721.95
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Putnam Unit 2	$46,728,800.89	$3,699,280.75	$217,028.04	$19,446.75	$0.00	$1,472,032.40	469,082.70	$51,132,721.95	$0.00	$51,132,721.95
Putnam Site											
341.0	Structures & Improvements	$8,804,318.02	$472,042.76	$45,497.45	$6,001.38	$0.00	$4,539.00	0.00	$9,229,400.95	$0.00	$9,229,400.95
342.0	Fuel Holders, Products, and Accessories	7,986,062.05	385,127.40	0.00	0.00	0.00	0.00	0.00	8,371,189.45	0.00	8,371,189.45
343.0	Prime Movers	84,503,565.10	7,021,461.58	6,364,567.60	410,306.23	0.00	1,793,845.40	0.00	86,543,798.85	0.00	86,543,798.85
344.0	Generators	10,241,512.56	854,146.88	0.00	467.96	0.00	0.00	0.00	11,095,191.29	0.00	11,095,191.29
345.0	Accessory Electric Equipment	11,224,805.51	610,993.55	241,962.45	8,326.87	0.00	0.00	0.00	11,585,509.84	0.00	11,585,509.84
346.0	Miscellaneous Power Plant Equipment	1,474,141.44	75,500.47	0.00	18,452.19	0.00	0.00	0.00	1,531,189.72	0.00	1,531,189.72
	Subtotal Depreciable	$124,234,404.71	$9,419,272.54	$6,652,026.90	$443,554.65	$0.00	$1,798,184.40	0.00	$128,356,280.10	$0.00	$128,356,280.10
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$29,133.97	$24,213.20	$26,723.84	$0.00	$0.00	$0.00	0.00	$26,623.33	$0.00	$26,623.33
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	1,772.61	0.00	0.00	0.00	0.00	0.00	1,772.61	0.00	1,772.61
346.7	Misc. Power Plant Equipt. - 7-Year Amort	108,725.58	62,953.68	16,419.07	0.00	0.00	0.00	266.91	155,527.10	0.00	155,527.10
	Subtotal Amortizable	$137,859.55	$88,939.49	$43,142.91	$0.00	$0.00	$0.00	266.91	$183,923.04	$0.00	$183,923.04
	Total Putnam Site	$124,372,264.26	$9,508,212.03	$6,695,169.81	$443,554.65	$0.00	$1,798,184.40	266.91	$128,540,203.14	$0.00	$128,540,203.14

Hearing Exhibit - 00007033

FINAL

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
Sanford Common											
341.0	Structures & Improvements	$21,750,765.42	$1,984,253.20	$50,072.04	$602.54	$0.00	$0.00	0.00	$23,684,344.04	$0.00	$23,684,344.04
342.0	Fuel Holders, Products, and Accessories	57,243.84	1,439.88	0.00	0.00	0.00	0.00	0.00	58,683.52	0.00	58,683.52
343.0	Prime Movers	5,223,974.83	697,829.96	3,105.30	53,474.44	0.00	10,450,816.81	(430,785.24)	15,885,056.62	0.00	15,885,056.62
344.0	Generators	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345.0	Accessory Electric Equipment	705,099.91	23,366.22	0.00	3,314.11	0.00	3,000.00	0.00	728,152.02	0.00	728,152.02
346.0	Miscellaneous Power Plant Equipment	869,860.01	25,250.93	0.00	0.00	0.00	0.00	0.00	895,110.94	0.00	895,110.94
	Subtotal Depreciable	$28,606,943.81	$2,712,140.19	$53,177.34	$57,391.09	$0.00	$10,453,816.81	(430,785.24)	$41,231,347.14	$0.00	$41,231,347.14
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$50,310.49	$29,766.93	$39,718.27	$0.00	$0.00	$0.00	0.00	$40,359.15	$0.00	$40,359.15
346.5	Misc. Power Plant Equipt. - 5-Year Amort	20,056.25	6,451.20	0.00	0.00	0.00	0.00	0.00	26,509.45	0.00	26,509.45
346.7	Misc. Power Plant Equipt. - 7-Year Amort	243,233.88	103,074.87	48,848.30	0.00	0.00	0.00	(513.48)	296,946.97	0.00	296,946.97
	Subtotal Amortizable	$313,602.62	$139,293.00	$88,566.57	$0.00	$0.00	$0.00	(513.48)	$363,815.57	$0.00	$363,815.57
	Total Sanford Common	$28,920,546.43	$2,851,433.19	$141,743.91	$57,391.09	$0.00	$10,453,816.81	(431,298.72)	$41,595,162.71	$0.00	$41,595,162.71
Sanford Unit 4											
341.0	Structures & Improvements	$2,711,002.35	$235,124.93	$11,913.75	$0.00	$0.00	$0.00	0.00	$2,934,213.53	$0.00	$2,934,213.53
342.0	Fuel Holders, Products, and Accessories	446,227.35	63,600.72	0.00	0.00	0.00	0.00	0.00	509,828.07	0.00	509,828.07
343.0	Prime Movers	28,937,773.38	15,104,167.12	834,468.53	2,151.33	0.00	51,785.00	(1,968,450.86)	39,288,656.78	0.00	39,288,656.78
344.0	Generators	3,166,267.04	1,236,061.72	0.00	0.00	0.00	0.00	0.00	4,404,328.76	0.00	4,404,328.76
345.0	Accessory Electric Equipment	9,747,756.30	1,463,279.85	18,011.52	2,033.44	0.00	38,550.00	0.00	11,229,540.19	0.00	11,229,540.19
346.0	Miscellaneous Power Plant Equipment	910,776.72	114,547.92	0.00	0.00	0.00	0.00	0.00	1,025,324.64	0.00	1,025,324.64
	Subtotal Depreciable	$45,919,802.14	$18,218,782.26	$864,391.80	$4,184.77	$0.00	$90,335.00	(1,968,450.86)	$59,391,891.97	$0.00	$59,391,891.97
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Sanford Unit 4	$45,919,802.14	$18,218,782.26	$864,391.80	$4,184.77	$0.00	$90,335.00	(1,968,450.86)	$59,391,891.97	$0.00	$59,391,891.97
Sanford Unit 5											
341.0	Structures & Improvements	$1,196,586.96	$252,068.49	$8,766.21	$0.00	$0.00	$0.00	0.00	$1,451,889.26	$0.00	$1,451,889.26
342.0	Fuel Holders, Products, and Accessories	305,044.80	65,720.16	0.00	0.00	0.00	0.00	0.00	370,764.96	0.00	370,764.96
343.0	Prime Movers	36,826,759.81	14,135,759.49	20,858,494.14	714,788.88	0.00	1,039,042.85	270,438.51	30,998,737.44	0.00	30,998,737.44
344.0	Generators	5,188,905.99	1,117,921.56	0.00	0.00	0.00	0.00	0.00	6,306,827.55	0.00	6,306,827.55
345.0	Accessory Electric Equipment	6,387,885.43	1,572,493.72	257,624.32	4,830.34	0.00	28,900.00	0.00	7,726,524.49	0.00	7,726,524.49
346.0	Miscellaneous Power Plant Equipment	476,579.07	102,676.32	0.00	0.00	0.00	0.00	0.00	579,255.39	0.00	579,255.39
	Subtotal Depreciable	$50,483,762.06	$17,256,639.74	$20,924,884.67	$719,599.22	$0.00	$1,067,842.85	270,438.51	$47,433,999.09	$0.00	$47,433,999.09
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Amortizable	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
	Total Sanford Unit 5	$50,483,762.06	$17,256,639.74	$20,924,884.67	$719,599.22	$0.00	$1,067,842.85	270,438.51	$47,433,999.09	$0.00	$47,433,999.09
Sanford Site											
341.0	Structures & Improvements	$25,660,364.75	$2,461,446.62	$70,752.00	$602.54	$0.00	$0.00	0.00	$28,050,446.83	$0.00	$28,050,446.83
342.0	Fuel Holders, Products, and Accessories	808,515.79	130,760.76	0.00	0.00	0.00	0.00	0.00	939,276.55	0.00	939,276.55
343.0	Prime Movers	69,068,506.02	29,937,756.57	21,496,065.97	770,394.65	0.00	11,541,444.46	(2,126,797.59)	86,172,450.84	0.00	86,172,450.84
344.0	Generators	8,355,173.03	2,356,983.28	0.00	0.00	0.00	0.00	0.00	10,711,156.31	0.00	10,711,156.31
345.0	Accessory Electric Equipment	16,840,740.64	3,059,139.79	275,635.84	10,177.89	0.00	70,150.00	0.00	19,684,216.70	0.00	19,684,216.70
346.0	Miscellaneous Power Plant Equipment	2,257,215.80	242,475.17	0.00	0.00	0.00	0.00	0.00	2,499,690.97	0.00	2,499,690.97
	Subtotal Depreciable	$123,010,506.03	$38,187,562.19	$21,842,453.81	$781,175.08	$0.00	$11,611,594.46	(2,126,797.59)	$148,057,238.20	$0.00	$148,057,238.20
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$50,310.49	$29,766.93	$39,718.27	$0.00	$0.00	$0.00	0.00	$40,359.15	$0.00	$40,359.15
346.5	Misc. Power Plant Equipt. - 5-Year Amort	20,056.25	6,451.20	0.00	0.00	0.00	0.00	0.00	26,509.45	0.00	26,509.45
346.7	Misc. Power Plant Equipt. - 7-Year Amort	243,233.88	103,074.87	48,848.30	0.00	0.00	0.00	(513.48)	296,946.97	0.00	296,946.97
	Subtotal Amortizable	$313,602.62	$139,293.00	$88,566.57	$0.00	$0.00	$0.00	(513.48)	$363,815.57	$0.00	$363,815.57
	Total Sanford Site	$123,324,110.65	$38,326,855.19	$21,931,020.38	$781,175.08	$0.00	$11,611,594.46	(2,129,311.07)	$148,421,053.77	$0.00	$148,421,053.77

Hearing Exhibit - 00007034

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance	Accruals	Retirements	Cost of Removal	Salvage	Other Recoveries	Transfers	End of Year Balance	Exclusions	End Of Year (Adjusted)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=a+b-c-d+e+f+g	(i)	(j)=(h)-(i)
Turkey Point Unit 5											
341.0	Structures & Improvements	$1,775,063.48	$2,605,011.32	$0.00	$0.00	$0.00	$0.00	0.00	$4,380,104.80	$0.00	$4,380,104.80
342.0	Fuel Holders, Products, and Accessories	339,263.68	508,896.30	0.00	0.00	0.00	0.00	0.00	847,959.98	0.00	847,959.98
343.0	Prime Movers	13,775,628.73	20,675,772.95	0.00	79,156.12	0.00	0.00	0.00	34,372,245.56	0.00	34,372,245.56
344.0	Generators	79,875.79	183,525.37	0.00	0.00	0.00	0.00	0.00	263,401.16	0.00	263,401.16
345.0	Accessory Electric Equipment	1,172,573.39	2,092,001.49	0.00	0.00	0.00	0.00	0.00	3,264,574.88	0.00	3,264,574.88
346.0	Miscellaneous Power Plant Equipment	461,142.13	700,879.48	0.00	0.00	0.00	0.00	0.00	1,162,021.61	0.00	1,162,021.61
	Subtotal Depreciable	$17,803,577.20	$26,765,886.91	$0.00	$79,156.12	$0.00	$0.00	0.00	$44,290,307.99	$0.00	$44,290,307.99
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	10,083.04	0.00	0.00	0.00	0.00	0.00	10,083.04	0.00	10,083.04
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	1,208.80	0.00	0.00	0.00	0.00	0.00	1,208.80	0.00	1,208.80
	Subtotal Amortizable	$0.00	$11,291.84	$0.00	$0.00	$0.00	$0.00	0.00	$11,291.84	$0.00	$11,291.84
	Total Turkey Point Unit 5	$17,803,577.20	$26,777,178.75	$0.00	$79,156.12	$0.00	$0.00	0.00	$44,301,599.83	$0.00	$44,301,599.83
Turkey Point Site											
341.0	Structures & Improvements	$1,775,063.48	$2,605,011.32	$0.00	$0.00	$0.00	$0.00	0.00	$4,380,104.80	$0.00	$4,380,104.80
342.0	Fuel Holders, Products, and Accessories	339,263.68	508,896.30	0.00	0.00	0.00	0.00	0.00	847,959.98	0.00	847,959.98
343.0	Prime Movers	13,775,628.73	20,675,772.95	0.00	79,156.12	0.00	0.00	0.00	34,372,245.56	0.00	34,372,245.56
344.0	Generators	79,875.79	183,525.37	0.00	0.00	0.00	0.00	0.00	263,401.16	0.00	263,401.16
345.0	Accessory Electric Equipment	1,172,573.39	2,092,001.49	0.00	0.00	0.00	0.00	0.00	3,264,574.88	0.00	3,264,574.88
346.0	Miscellaneous Power Plant Equipment	461,142.13	700,879.48	0.00	0.00	0.00	0.00	0.00	1,162,021.61	0.00	1,162,021.61
	Subtotal Depreciable	$17,803,577.20	$26,765,886.91	$0.00	$79,156.12	$0.00	$0.00	0.00	$44,290,307.99	$0.00	$44,290,307.99
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00
346.5	Misc. Power Plant Equipt. - 5-Year Amort	0.00	10,083.04	0.00	0.00	0.00	0.00	0.00	10,083.04	0.00	10,083.04
346.7	Misc. Power Plant Equipt. - 7-Year Amort	0.00	1,208.80	0.00	0.00	0.00	0.00	0.00	1,208.80	0.00	1,208.80
	Subtotal Amortizable	$0.00	$11,291.84	$0.00	$0.00	$0.00	$0.00	0.00	$11,291.84	$0.00	$11,291.84
	Total Turkey Point Site	$17,803,577.20	$26,777,178.75	$0.00	$79,156.12	$0.00	$0.00	0.00	$44,301,599.83	$0.00	$44,301,599.83
OTHER PRODUCTION (COMBINED CYCLE)											
341.0	Structures & Improvements	$138,358,242.04	$13,582,942.97	$277,326.47	($85,534.88)	$0.00	($1,507,787.50)	0.00	$148,251,605.92	$0.00	$148,251,605.92
342.0	Fuel Holders, Products, and Accessories	36,215,630.33	2,804,785.32	221,385.37	0.00	0.00	0.00	0.00	38,799,030.28	0.00	38,799,030.28
343.0	Prime Movers	643,370,755.06	153,292,518.63	209,371,916.63	6,588,796.38	0.00	70,052,888.96	(35,877.73)	650,719,371.91	0.00	650,719,371.91
344.0	Generators	85,248,737.96	13,140,700.59	2,178,907.83	70,137.40	0.00	0.00	0.00	96,140,393.32	0.00	96,140,393.32
345.0	Accessory Electric Equipment	135,051,196.83	21,910,525.26	910,940.03	115,818.84	0.00	70,150.00	0.00	156,005,113.22	0.00	156,005,113.22
346.0	Miscellaneous Power Plant Equipment	19,135,848.76	2,316,158.60	269,122.84	18,954.46	0.00	720.50	0.00	21,164,648.56	0.00	21,164,648.56
	Subtotal Depreciable	$1,055,380,408.98	$207,057,631.37	$213,229,599.17	$6,708,172.20	$0.00	$68,615,771.96	(35,877.73)	$1,111,080,163.21	$0.00	$1,111,080,163.21
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$302,160.96	$178,017.96	$182,257.92	$0.00	$0.00	$0.00	52.23	$295,973.25	$0.00	$295,973.25
346.5	Misc. Power Plant Equipt. - 5-Year Amort	56,128.44	41,608.62	0.00	0.00	0.00	0.00	0.00	97,737.06	0.00	97,737.06
346.7	Misc. Power Plant Equipt. - 7-Year Amort	1,177,966.16	420,790.83	369,712.90	0.00	0.00	0.00	(1,169.68)	1,237,895.40	0.00	1,237,895.40
	Subtotal Amortizable	$1,536,275.57	$638,417.41	$541,970.82	$0.00	$0.00	$0.00	(1,116.45)	$1,631,605.71	$0.00	$1,631,605.71
	SUBTOTAL OTHER PRODUCTION (COMBINED CYCLE)	$1,056,916,684.55	$207,696,048.78	$213,771,569.99	$6,708,172.20	$0.00	$68,615,771.96	(36,994.18)	$1,112,711,768.92	$0.00	$1,112,711,768.92
OTHER PRODUCTION (ALL)											
341.0	Structures & Improvements	$147,942,379.25	$13,872,444.36	$316,002.33	($82,595.33)	$0.00	($1,507,787.50)	0.00	$160,073,629.11	$0.00	$160,073,629.11
342.0	Fuel Holders, Products, and Accessories	50,407,842.22	3,588,565.88	221,385.37	0.00	0.00	0.00	0.00	53,772,822.73	0.00	53,772,822.73
343.0	Prime Movers	736,566,938.50	156,300,897.68	211,282,248.06	6,640,167.08	0.00	70,482,136.96	0.00	744,426,559.96	0.00	744,426,559.96
344.0	Generators	125,827,797.90	13,930,295.53	2,667,592.16	89,158.30	0.00	0.00	0.00	137,001,342.97	0.00	137,001,342.97
345.0	Accessory Electric Equipment	148,327,423.01	22,370,349.07	943,498.75	115,818.84	0.00	70,150.00	0.00	167,708,606.49	0.00	167,708,606.49
346.0	Miscellaneous Power Plant Equipment	19,507,154.55	2,319,369.80	269,122.84	18,954.46	0.00	720.50	0.00	21,539,167.55	0.00	21,539,167.55
	Subtotal Depreciable	$1,226,578,335.43	$212,379,922.32	$215,699,845.53	$6,761,503.35	$0.00	$69,045,219.96	0.00	$1,284,522,128.83	$0.00	$1,284,522,128.83
346.3	Misc. Power Plant Equipt. - 3-Year Amort	$346,963.13	$190,027.35	$207,667.97	$0.00	$0.00	$0.00	52.23	$331,474.74	$0.00	$331,474.74
346.5	Misc. Power Plant Equipt. - 5-Year Amort	56,128.44	41,608.62	0.00	0.00	0.00	0.00	0.00	97,737.06	0.00	97,737.06
346.7	Misc. Power Plant Equipt. - 7-Year Amort	1,288,543.25	449,284.57	429,451.80	0.00	0.00	0.00	(5,982.92)	1,300,393.10	0.00	1,300,393.10
	Subtotal Amortizable	$1,691,634.82	$680,920.54	$637,019.77	$0.00	$0.00	$0.00	(5,930.69)	$1,729,604.90	$0.00	$1,729,604.90
	TOTAL OTHER PRODUCTION (ALL)	$1,227,269,970.25	$213,060,842.86	$216,336,865.30	$6,761,503.35	$0.00	$69,045,219.96	(5,930.69)	$1,286,251,733.73	$0.00	$1,286,251,733.73

Hearing Exhibit - 00007035

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
PRODUCTION PLANT											
	Subtotal Depreciable	$6,226,157,685.96	$366,419,732.12	$385,150,905.07	$63,998,625.70	$765,090.39	$75,572,423.49	0.00	$6,219,767,401.19	$0.00	$6,219,767,401.19
	Subtotal Amortizable	22,001,267.27	8,050,817.58	5,039,372.47	0.00	0.00	0.00	0.00	25,012,712.38	0.00	25,012,712.38
	TOTAL PRODUCTION PLANT	$6,248,158,953.23	$374,470,549.70	$390,190,277.54	$63,998,625.70	$765,090.39	$75,572,423.49	0.00	$6,244,780,113.57	$0.00	$6,244,780,113.57
TRANSMISSION PLANT											
350.2	Easements	$67,861,037.83	$3,510,805.85	$0.00	$0.00	$0.00	$0.00	0.00	$71,371,843.68	$22,956,074.00 (1)	$48,415,769.68
352.0	Structures & Improvements	24,464,581.02	1,916,417.16	91,687.19	4,658.05	(819.24)	0.00	0.00	26,283,833.70	4,376,888.00 (1)	21,906,945.70
353.0	Station Equipment	272,846,645.09	25,389,500.27	13,313,498.96	2,238,675.86	8,454.12	3,180,624.97	4,538,535.92	290,411,585.75	70,162,607.00 (1)	220,248,978.75
353.1	Station Equipment-Generator Step-Up Trans/.	41,709,272.90	5,520,487.36	6,194,318.52	0.00	0.00	0.00	(4,146,537.47)	36,888,904.27	0.00	36,888,904.27
354.0	Towers & Fixtures	204,400,407.05	3,751,098.46	0.00	0.00	0.00	0.00	0.00	208,151,505.51	134,999,203.00 (1)	73,152,302.51
355.0	Poles & Fixtures	264,337,443.25	23,967,212.10	6,464,197.77	5,442,306.62	18,058.20	2,452,730.23	(9,358.65)	278,859,580.74	1,655,393.00 (1)	277,204,187.74
356.0	Overhead Conductors & Devices	280,361,720.45	16,128,203.60	6,678,283.71	3,892,252.31	23,922.32	180,439.16	0.00	286,121,749.51	85,433,299.00 (1)	200,688,450.51
357.0	Underground Conduit	23,691,319.93	906,814.98	0.00	2,737.46	0.00	0.00	0.00	24,595,397.46	0.00	24,595,397.46
358.0	Underground Conductors & Devices	30,694,247.05	1,415,567.24	0.00	1,558.18	0.00	0.00	0.00	32,108,256.11	0.00	32,108,256.11
359.0	Roads & Trails	31,567,964.35	1,822,991.76	4,500.86	14,634.83	0.00	0.00	0.00	33,171,820.42	6,361,251.00 (1)	26,810,569.42
	TOTAL TRANSMISSION PLANT	$1,241,934,638.92	$84,127,098.70	$32,746,487.01	$11,597,023.11	$49,815.40	$5,813,794.36	382,639.80	$1,287,964,277.15	$325,944,715.00 (1)	$962,019,562.15
DISTRIBUTION PLANT											
361.0	Structures & Improvements	$36,567,990.27	$4,000,250.98	$71,783.76	$16,194.25	$2,089.63	$502,000.00	0.00	$40,982,382.87	$67,511.00 (1)	$40,914,871.87
362.0	Station Equipment	374,764,441.27	33,742,087.81	6,730,171.04	1,152,224.51	1,690.26	1,522,455.85	(394,968.21)	401,753,311.43	468,046.00 (1)	401,285,265.43
362.9	Station Equipment - LMS	2,303,189.92	776,176.56	1,175,863.50	0.00	0.00	0.00	0.00	1,903,502.98	1,903,502.98 (2)	0.00
364.0	Poles, Towers & Fixtures	355,492,746.06	33,624,294.82	8,540,034.21	10,130,192.39	(195,837.69)	1,974,933.50	9,358.65	374,235,268.74	0.00	374,235,268.74
365.0	Overhead Conductors & Devices	553,984,511.51	46,815,452.81	7,365,132.57	12,130,604.98	395,568.94	2,247,763.85	0.00	583,947,559.36	0.00	583,947,559.36
366.6	Underground Conduit, Duct System	264,135,888.29	27,964,407.89	592,761.51	48,262.04	0.00	420,222.48	0.00	291,879,294.89	0.00	291,879,294.89
366.7	Underground Conduit, Direct Buried	16,177,185.67	1,651,203.82	46,241.20	34,718.16	253.64	38,556.33	0.00	17,786,240.30	0.00	17,786,240.30
367.6	UG Conductors & Devices, Duct System	270,389,046.78	34,536,374.38	11,458,700.84	2,098,061.48	0.00	1,907,575.19	3,193,488.73	296,469,722.76	0.00	296,469,722.76
367.7	UG Conductors & Devices, Direct Buried	238,972,117.75	9,830,094.19	666,955.89	77,239.32	(42,693.01)	554,949.66	(3,193,488.73)	245,374,784.65	0.00	245,374,784.65
367.9	BU Sys Clb Inj (10yr amrt)	35,513,366.28	4,622,324.68	3,685,528.09	0.00	0.00	0.00	0.00	36,450,162.87	0.00	36,450,162.87
368.0	Line Transformers	657,806,062.62	83,799,543.09	21,994,019.71	4,536,951.37	53,539.70	229,100.25	0.00	715,357,274.58	0.00	715,357,274.58
369.1	Services, Overhead	82,727,456.99	7,951,075.72	274,960.93	2,053,462.55	(12,375.94)	49,283.15	0.00	88,387,016.44	0.00	88,387,016.44
369.7	Services, Underground	215,670,213.63	18,281,921.49	457,179.98	675,536.93	(111.10)	(18,087.93)	0.00	232,821,217.38	0.00	232,821,217.38
370.0	Meters	223,662,478.86	18,699,870.26	2,442,140.85	1,107,602.63	(31,144.66)	407.13	2,969.76	238,784,837.67	0.00	238,784,837.67
371.0	Installations On Customer Premises	50,716,533.79	3,856,067.97	171,714.10	120,616.39	0.00	(4,512.06)	0.00	54,275,759.21	0.00	54,275,759.21
371.2	Residential Load Management (LMS)	8,786,560.65	4,287,976.04	1,806,429.33	0.00	0.00	0.00	0.00	11,267,097.37	11,267,097.37 (2)	0.00
371.3	Commercial Load Mgmt (Non-ECCR)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
373.0	Street Lighting & Signal Systems	196,825,146.62	22,184,166.35	1,595,350.26	2,010,834.55	56,023.37	337,664.81	0.00	217,797,018.34	0.00	217,797,018.34
	SUBTOTAL DISTRIBUTION PLANT	$3,586,493,727.17	$366,823,320.66	$67,068,987.77	$36,194,303.53	$227,003.14	$9,762,311.89	(382,639.80)	$3,849,472,451.84	$13,706,157.35 (3)	$3,835,766,294.51
GENERAL PLANT : DEPRECIABLE											
390.0	Structures & Improvements	$140,955,802.90	$10,177,056.80	$1,820,790.33	$217,008.70	$0.00	$0.00	0.00	$149,095,059.67	$0.00	$149,095,059.67
391.6	Computer Equipment - LMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
391.7	CILC Computer Equipment - LMS	0.00	97,490.64	0.00	0.00	0.00	0.00	0.00	97,490.64	97,490.64 (2)	0.00
391.8	Computer Equipment - ECCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
392.0	Aircraft, Rotary Wing	2,121,096.76	669,479.04	0.00	0.00	0.00	0.00	0.00	2,790,575.80	0.00	2,790,575.80
392.0	Aircraft, Fixed Wing (Jet)	15,996,240.39	3,435,201.60	0.00	0.00	0.00	0.00	0.00	19,431,441.99	0.00	19,431,441.99
392.1	Transportation - Automobiles	625,153.03	265,677.24	406,637.21	0.00	0.00	28,877.76	0.00	511,070.82	0.00	511,070.82
392.2	Transportation - Light Trucks	8,880,311.74	2,651,266.90	2,220,788.50	0.00	0.00	198,886.38	0.00	9,509,697.52	0.00	9,509,697.52
392.3	Transportation - Heavy Trucks	77,055,022.53	16,149,118.92	19,835,352.60	0.00	0.00	2,063,384.90	0.00	75,432,171.75	0.00	75,432,171.75
392.4	Transportation - Tractor-Trailers	281,270.49	49,681.08	0.00	0.00	0.00	0.00	0.00	330,951.57	0.00	330,951.57
392.9	Transportation - Trailers	5,635,378.29	622,797.69	1,106,553.82	0.00	0.00	6,232.65	0.00	5,155,854.81	0.00	5,155,854.81
395.6	Test Equipment - LMS	9,842.54	8,365.62	0.00	0.00	0.00	0.00	0.00	18,308.16	18,308.16 (2)	0.00
395.8	Measurement Equipment - ECCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
396.1	Power Operated Equipt - Transportation	2,283,523.42	440,475.16	535,947.06	0.00	0.00	0.00	0.00	2,188,051.52	0.00	2,188,051.52
396.8	Power Operated Equipment - Other	36,045.13	6,244.07	0.00	0.00	0.00	0.00	0.00	42,289.20	0.00	42,289.20
397.4	Communications Equipment - ECCR	5,601.35	1,841.58	0.00	0.00	0.00	0.00	0.00	7,442.93	7,442.93 (2)	0.00
397.6	Communications Equipment - Fiber Optics	5,279,419.41	753,599.06	0.00	0.00	0.00	0.00	0.00	6,033,018.47	0.00	6,033,018.47
	SUBTOTAL GENERAL PLANT : DEPRECIABLE	$259,184,807.98	$35,328,293.42	$25,926,047.54	$217,008.70	$0.00	$2,298,380.69	0.00	$270,643,424.85	$123,241.73 (2)	$270,520,183.12

Hearing Exhibit - 00007036

FLORIDA POWER & LIGHT COMPANY

Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
GENERAL PLANT : AMORTIZABLE											
390.1	Leaseholds	$851,520.43	$173,166.25	$148,624.18	$0.00	$0.00	$0.00	0.00	$876,062.50	$0.00	$876,062.50
391.1	Office Furniture	8,317,659.65	1,131,710.38	3,503,404.43	0.00	0.00	0.00	0.00	3,945,965.60	0.00	3,945,965.60
391.2	Office Accessories	1,025,953.70	218,548.24	709,928.45	39,814.06	0.00	0.00	0.00	494,959.43	0.00	494,959.43
391.3	Office Equipment	44,032.66	21,656.46	879.15	0.00	0.00	0.00	0.00	64,809.99	0.00	64,809.99
391.4	Duplicating & Mailing Equipment	803,106.43	372,750.64	29,935.75	0.00	0.00	0.00	0.00	1,145,921.32	0.00	1,145,921.32
391.5	EDP Equipment	9,984,468.33	4,458,317.42	1,613,887.49	0.00	0.00	0.00	72,525.09	12,901,423.35	0.00	12,901,423.35
391.9	PC Equipment	22,065,030.20	8,709,788.31	20,426,713.85	3,055.93	0.00	0.00	0.00	10,346,048.73	0.00	10,346,048.73
392.7	Transportation Equipment - Marine Equipt.	13,823.62	(2,853.43)	0.00	0.00	0.00	0.00	0.00	10,770.19	0.00	10,770.19
392.8	Transportation Equipment - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
393.1	Stores Equipment - Handling Equipt.	228,003.66	471.96	0.00	0.00	0.00	0.00	0.00	228,475.62	0.00	228,475.62
393.2	Stores Equipment - Storage Equipt.	3,186,202.87	825,338.44	1,130,030.39	0.00	0.00	0.00	0.00	2,881,510.92	0.00	2,881,510.92
393.3	Stores Equipment -Portable Handling.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
394.1	Shop Equipment - Fixed/Stationary	13,757.13	11,971.32	0.00	0.00	0.00	0.00	0.00	25,728.45	0.00	25,728.45
394.2	Shop Equipment -Portable Handling.	8,686,807.02	2,520,067.66	2,790,090.78	0.00	0.00	0.00	0.00	8,416,783.89	0.00	8,416,783.89
395.1	Lab Equipment - Fixed/Stationary	25,139.15	0.00	0.00	4,207.02	0.00	0.00	0.00	20,932.13	0.00	20,932.13
395.2	Lab Equipment - Portable	7,205,429.82	2,158,941.38	1,132,095.55	0.00	0.00	0.00	0.00	8,232,275.65	0.00	8,232,275.65
397.1	Communications Equipment - Other	9,790.27	(0.84)	0.00	0.00	0.00	0.00	0.00	9,789.43	0.00	9,789.43
397.2	Communications Equipment - Other 7-Yr Amt	64,598,111.46	10,544,423.81	29,585,898.99	(29.00)	0.00	0.00	0.00	45,576,665.28	0.00	45,576,665.28
397.3	Communications Equipment - Official	30,713.68	1,548.92	0.00	0.00	0.00	0.00	0.00	32,260.60	0.00	32,260.60
398.0	Miscellaneous Equipment	5,575,457.11	1,490,588.44	1,967,820.39	4,197.55	0.00	0.00	0.00	5,094,027.61	0.00	5,094,027.61
	SUBTOTAL GENERAL PLANT : AMORTIZABLE	$130,664,807.21	$32,636,433.35	$63,018,309.40	$51,045.56	$0.00	$0.00	72,525.09	$100,304,410.69	$0.00	$100,304,410.69
GENERAL PLANT TOTALS											
390.0	Structures & Improvements	$141,807,323.33	$10,350,223.05	$1,989,414.51	$217,009.70	$0.00	$0.00	0.00	$149,971,122.17	$0.00	$149,971,122.17
391.0	Office Furniture & Equipment	40,240,250.99	15,010,262.09	26,283,749.12	42,669.99	0.00	0.00	72,525.09	28,996,619.06	97,490.64 (2)	28,899,128.42
392.0	Transportation	110,808,096.85	23,840,367.04	23,571,310.13	0.00	0.00	2,295,380.69	0.00	113,172,534.45	0.00	113,172,534.45
393.0	Stores Equipment	3,414,206.53	825,810.40	1,130,030.39	0.00	0.00	0.00	0.00	3,109,986.54	0.00	3,109,986.54
394.0	Shop, Tools & Garage Equipment	8,700,564.15	2,532,038.97	2,790,090.78	0.00	0.00	0.00	0.00	8,442,512.34	0.00	8,442,512.34
395.0	Laboratory Equipment	7,240,511.51	2,167,307.00	1,132,095.55	4,207.02	0.00	0.00	0.00	8,271,515.94	18,308.16 (2)	8,253,207.78
396.0	Power Operated Equipment	2,319,568.55	448,719.25	535,947.08	0.00	0.00	0.00	0.00	2,230,340.72	0.00	2,230,340.72
397.0	Communications Equipment	69,923,636.17	11,301,410.53	29,585,898.99	(29.00)	0.00	0.00	0.00	51,659,176.71	7,442.93 (2)	51,651,733.78
398.0	Miscellaneous Equipment	5,575,457.11	1,490,588.44	1,967,820.39	4,197.55	0.00	0.00	0.00	5,094,027.61	0.00	5,094,027.61
	TOTAL GENERAL PLANT TOTALS	$390,829,615.19	$67,964,726.77	$88,946,356.94	$268,055.26	$0.00	$2,295,380.69	72,525.09	$370,947,835.54	$123,241.73 (2)	$370,824,593.81
TOTAL EXCLUDING PRODUCTION PLANT											
	Subtotal Depreciable	$5,087,563,174.07	$478,078,712.87	$125,731,502.32	$48,008,336.34	$276,618.54	$17,871,487.04	(0.00)	$5,408,060,153.86	$339,774,114.08 (3)	$5,068,306,039.78
	Subtotal Amortizable	130,664,807.21	32,636,433.35	63,018,309.40	51,045.56	0.00	0.00	72,525.09	100,304,410.69	0.00	100,304,410.69
	TOTAL EXCLUDING PRODUCTION PLANT	$5,218,227,981.28	$510,715,146.22	$188,749,811.72	$48,059,381.90	$276,618.54	$17,871,487.04	72,525.09	$5,508,364,564.55	$339,774,114.08 (3)	$5,168,610,450.47
TOTAL INCLUDING PRODUCTION PLANT											
	Subtotal Depreciable	$11,313,750,860.03	$842,498,444.99	$510,882,407.39	$112,004,962.04	$1,041,708.93	$93,443,910.53	(0.00)	$11,627,847,555.05	$339,774,114.08 (3)	$11,288,073,440.97
	Subtotal Amortizable	182,866,074.48	40,687,250.93	68,057,681.67	51,045.56	0.00	0.00	72,525.09	125,317,123.07	0.00	125,317,123.07
	TOTAL INCLUDING PRODUCTION PLANT	$11,496,616,934.51	$883,185,695.92	$578,940,089.28	$112,056,007.60	$1,041,708.93	$93,443,910.53	72,525.09	$11,753,164,678.12	$339,774,114.08 (3)	$11,413,390,564.04

NOTES :

(1) Accelerated Oil Backout

(2) Load Management System (LMS) and/or Energy Conservation Cost Recovery (ECCR)

(3) Accelerated Oil Backout and LMS and/or ECCR

GENERAL NOTES :

- Annual Status Report excludes Intangible Plant, Jurisdictionalized Investment Tax Credit Interest Synchronization, and Land & Land Rights (except Transmission easements). (Land & Land Rights flow through General Ledger Account 108.1 for audit trail purposes).
- Annual Status Report includes Transportation accounts as well as the St. Johns River Power Park and Scherer Coal Cars and Martin Pipeline.
- Fossil Dismantlement and Nuclear Decommissioning are excluded from all preceding columns.
- Reserve transactions associated with FPL-NED (New England Division) are excluded from this report.
- Other recoveries for Accounts 392.1, 392.2, and 392.3 have been increased by $11,500, $142,875, and $1,194,736, respectively. These auction proceeds failed to allocate from Account 392.8 where they are temporarily recoded. They will be correctly allocated in 2009. The balances have been changed accordingly.
- Nuclear function includes Steam Generator and Reactor Head activity. These items are recovered through separate capital recovery schedules (shown separately).

Hearing Exhibit - 00007037

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
FOSSIL DISMANTLEMENT											
All Power Plants		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$0.00		
STEAM PRODUCTION											
Cape Canaveral											
Common		$6,661,576.00	$260,069.00	$0.00	$0.00	$0.00	$0.00	792,914.00	$7,714,561.00		
Unit 1		5,284,014.00	43,331.00	0.00	0.00	0.00	0.00	(242,345.00)	5,085,000.00		
Unit 2		4,494,920.48	46,032.00	0.00	0.00	0.00	0.00	(101,210.00)	4,439,742.48		
	Total Cape Canaveral	$16,420,512.48	$349,432.00	$0.00	$0.00	$0.00	$0.00	449,359.00	$17,219,303.48		
Cutler											
Unit 5		$4,650,340.48	$28,087.00	$0.00	$0.00	$0.00	$0.00	11,596.00	$4,690,023.48		
Unit 6		6,031,298.52	117,786.00	0.00	0.00	0.00	0.00	373,745.00	6,522,809.52		
	Total Cutler	$10,681,639.00	$145,863.00	$0.00	$0.00	$0.00	$0.00	385,341.00	$11,212,833.00		
Manatee											
Common		$17,636,442.92	$352,258.00	$0.00	$0.00	$0.00	$0.00	908,698.00	$18,097,393.92		
Unit 1		12,962,198.00	416,848.00	0.00	0.00	0.00	0.00	827,176.00	14,206,020.00		
Unit 2		12,935,189.00	418,094.00	0.00	0.00	0.00	0.00	782,460.00	14,135,743.00		
	Total Manatee	$43,733,829.92	$1,186,996.00	$0.00	$0.00	$0.00	$0.00	2,518,332.00	$47,439,156.92		
Martin											
Common		$24,124,836.74	$385,419.00	$0.00	$0.00	$0.00	$0.00	(12,764,063.00)	$11,746,194.74		
Unit 1		12,336,972.00	221,320.00	0.00	0.00	0.00	0.00	(1,103,810.00)	11,454,482.00		
Unit 2		12,313,549.52	231,080.00	0.00	0.00	0.00	0.00	(1,222,619.00)	11,321,990.52		
	Total Martin	$48,775,360.26	$837,799.00	$0.00	$0.00	$0.00	$0.00	(15,090,492.00)	$34,522,667.26		
Pt Everglades											
Common		$11,791,802.00	$471,348.00	$0.00	$0.00	$0.00	$0.00	1,588,041.00	$13,850,989.00		
Unit 1		5,064,833.15	1,148,365.00	0.00	0.00	0.00	0.00	4,867,865.00	11,081,063.15		
Unit 2		1,527,441.64	1,408,407.00	0.00	0.00	0.00	0.00	6,095,563.00	9,031,411.64		
Unit 3		9,686,319.36	80,499.00	0.00	249.80	0.00	0.00	(979,148.00)	8,787,420.76		
Unit 4		9,542,238.56	83,995.00	0.00	0.00	0.00	0.00	(333,757.00)	9,292,476.66		
	Total Pt Everglades	$37,812,434.61	$3,192,612.00	$0.00	$249.80	$0.00	$0.00	11,238,564.00	$52,043,361.21		
Riviera											
Common		$7,865,745.83	$89,158.00	$0.00	$0.00	$0.00	$0.00	1,023,456.51	$8,978,360.34		
Unit 2		782,347.51	0.00	0.00	0.00	0.00	0.00	(782,347.51)	0.00		
Unit 3		7,405,702.00	37,880.00	0.00	0.00	0.00	0.00	(2,609,663.00)	4,833,519.00		
Unit 4		7,392,083.52	39,359.00	0.00	0.00	0.00	0.00	(2,621,115.00)	4,810,327.52		
	Total Riviera	$23,445,878.86	$166,197.00	$0.00	$0.00	$0.00	$0.00	(4,989,669.00)	$18,622,206.86		
Sanford											
Unit 3		$6,532,014.49	$41,082.00	$0.00	$0.00	$0.00	$0.00	(681,354.00)	$5,891,742.49		
	Total Sanford	$6,532,014.49	$41,082.00	$0.00	$0.00	$0.00	$0.00	(681,354.00)	$5,891,742.49		
Scherer											
Common Site		$11,794,278.52	$872,164.00	$0.00	$0.00	$0.00	$0.00	2,271,286.00	$14,937,728.52		
Common 3 & 4		1,745,783.00	86,331.00	0.00	0.00	0.00	0.00	119,250.00	1,953,344.00		
Unit 4		8,007,100.52	912,848.00	0.00	0.00	0.00	0.00	3,373,263.00	12,293,211.52		
	Total Scherer	$21,547,142.04	$1,873,343.00	$0.00	$0.00	$0.00	$0.00	5,763,799.00	$29,184,284.04		
SJRPP											
Coal & Lime Eq.		$1,597,203.48	$85,399.00	$0.00	$0.00	$0.00	$0.00	169,353.00	$1,851,955.48		
Common		6,922,353.48	375,437.00	0.00	0.00	0.00	0.00	643,864.00	7,941,654.48		
Gypsum & Ash		436,294.48	20,923.00	0.00	0.00	0.00	0.00	30,223.00	489,440.48		
Unit 1		3,539,794.48	146,726.00	0.00	0.00	0.00	0.00	237,749.00	3,924,269.48		
Unit 2		3,419,786.00	151,111.00	0.00	0.00	0.00	0.00	238,877.00	3,810,774.00		
	Total SJRPP	$15,917,431.92	$779,596.00	$0.00	$0.00	$0.00	$0.00	1,321,066.00	$18,018,093.92		
Turkey Point											
Common		$6,756,912.39	$219,767.00	$0.00	$0.00	$0.00	$0.00	1,011,750.00	$7,990,429.39		
Unit 1		12,068,211.99	42,111.00	0.00	0.00	0.00	0.00	(7,705,275.00)	4,405,047.99		
Unit 2		11,942,482.00	43,950.00	0.00	0.00	0.00	0.00	(7,546,947.00)	4,439,485.00		
	Total Turkey Point	$30,769,606.38	$305,828.00	$0.00	$0.00	$0.00	$0.00	(14,240,472.00)	$16,834,962.38		
TOTAL STEAM PRODUCTION		$255,435,850.16	$8,878,737.00	$0.00	$249.80	$0.00	$0.00	(13,325,726.00)	$250,988,611.56		

Hearing Exhibit - 00007038

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
OTHER PRODUCTION											
Gas Turbines											
	Fort Myers GTs	$2,923,397.97	$48,588.00	$0.00	$0.00	$0.00	$0.00	(53,501.00)	$2,918,484.97		
	Lauderdale GTs	527,852.52	6,067.00	0.00	0.00	0.00	0.00	(84,824.00)	449,095.52		
	Pt Everglades GTs	641,471.00	3,357.00	0.00	0.00	0.00	0.00	(321,396.00)	323,432.00		
	SUBTOTAL : GAS TURBINES	$4,092,821.49	$58,012.00	$0.00	$0.00	$0.00	$0.00	(459,521.00)	$3,691,012.49		
Combined Cycles											
Ft Myers											
	Common	$5,349,431.14	$329,952.00	$0.00	$0.00	$0.00	$0.00	4,133,277.00	$9,812,660.14		
	Unit 2	10,812,927.27	558,468.00	0.00	0.00	0.00	0.00	(6,633,451.00)	4,537,944.27		
	Unit 3	232,524.00	245,128.00	0.00	0.00	0.00	0.00	617,728.00	1,095,380.00		
	Total Ft Myers	$16,194,882.41	$1,133,548.00	$0.00	$0.00	$0.00	$0.00	(1,882,446.00)	$15,445,984.41		
Lauderdale											
	Unit 4	$9,074,172.52	$507,278.00	$0.00	$0.00	$0.00	$0.00	202,939.00	$9,784,389.52		
	Unit 5	7,245,060.52	374,934.00	0.00	0.00	0.00	0.00	(5,983.00)	7,614,011.52		
	Total Lauderdale	$16,319,233.04	$882,212.00	$0.00	$0.00	$0.00	$0.00	196,956.00	$17,398,401.04		
Manatee											
	Unit 3	$682,979.00	$966,674.00	$0.00	$0.00	$0.00	$0.00	3,660,297.00	$5,309,950.00		
	Total Manatee	$682,979.00	$966,674.00	$0.00	$0.00	$0.00	$0.00	3,660,297.00	$5,309,950.00		
Martin											
	Common	$384,896.00	$411,408.00	$0.00	$0.00	$0.00	$0.00	17,315,280.00	$18,111,364.00		
	Unit 3	5,161,889.00	208,470.00	0.00	0.00	0.00	0.00	(1,281,599.00)	4,088,460.00		
	Unit 4	3,556,980.98	133,376.00	0.00	0.00	0.00	0.00	(945,204.00)	2,747,152.98		
	Unit 8	1,396,815.00	456,731.00	0.00	0.00	0.00	0.00	1,314,127.00	3,167,673.00		
	Total Martin	$10,502,180.98	$1,209,985.00	$0.00	$0.00	$0.00	$0.00	16,402,484.00	$28,114,649.98		
Putnam											
	Common	$8,347,156.00	$259,413.00	$0.00	$0.00	$0.00	$0.00	727,976.00	$9,334,545.00		
	Unit 1	1,000,534.48	18,401.00	0.00	0.00	0.00	0.00	(43,638.00)	975,397.48		
	Unit 2	1,004,743.48	17,777.00	0.00	0.00	0.00	0.00	(37,494.00)	985,026.48		
	Total Putnam	$10,352,533.96	$295,591.00	$0.00	$0.00	$0.00	$0.00	646,844.00	$11,294,968.96		
Sanford											
	Common	$6,091,125.99	$269,636.00	$0.00	$0.00	$0.00	$0.00	2,934,206.00	$9,294,871.99		
	Unit 4	11,008,416.26	509,726.00	0.00	0.00	0.00	0.00	(8,167,273.00)	3,348,869.26		
	Unit 5	3,519,080.11	500,841.00	0.00	0.00	0.00	0.00	(5,823.00)	4,014,098.11		
	Total Sanford	$20,618,622.36	$1,280,105.00	$0.00	$0.00	$0.00	$0.00	(5,238,888.00)	$16,657,839.36		
Turkey Point											
	Unit 5	$199,257.00	$390,044.00	$0.00	$0.00	$0.00	$0.00	0.00	$589,301.00		
	Total Turkey Point	$199,257.00	$390,044.00	$0.00	$0.00	$0.00	$0.00	0.00	$589,301.00		
	SUBTOTAL : COMBINED CYCLES	$74,867,668.77	$6,156,159.00	$0.00	$0.00	$0.00	$0.00	13,785,247.00	$94,811,094.77		
TOTAL OTHER PRODUCTION		$78,960,210.26	$6,216,171.00	$0.00	$0.00	$0.00	$0.00	13,325,726.00	$98,502,107.26		
TOTAL FOSSIL DISMANTLEMENT		334,398,060.42	15,064,908.00	0.00	249.60	0.00	0.00	0.00	349,490,718.82		

Hearing Exhibit - 00007039

FLORIDA POWER & LIGHT COMPANY
Schedule II - Accumulated Provision For Depreciation/Amortization As Of 12/31/08

Plant Account	Account Description	Beginning Balance (a)	Accruals (b)	Retirements (c)	Cost of Removal (d)	Salvage (e)	Other Recoveries (f)	Transfers (g)	End of Year Balance (h)=a+b-c-d+e+f+g	Exclusions (i)	End Of Year (Adjusted) (j)=(h)-(i)
NUCLEAR DECOMMISSIONING											
St Lucie											
	Common	$22,025,580.49	$719,297.48	$0.00	$0.00	$0.00	$0.00	0.00	$22,744,877.97		
	Unit 1	591,121,943.56	19,671,088.10	0.00	0.00	0.00	0.00	0.00	610,793,031.66		
	Unit 2	434,086,428.26	14,825,528.71	0.00	0.00	0.00	0.00	0.00	448,911,956.99		
	Total St Lucie	$1,047,233,952.33	$35,215,914.29	$0.00	$0.00	$0.00	$0.00	0.00	$1,082,449,866.62		
Turkey Point											
	Unit 3	$523,019,360.59	$17,108,166.64	$0.00	$0.00	$0.00	$0.00	0.00	$540,127,527.23		
	Unit 4	583,001,482.40	19,131,380.72	0.00	0.00	0.00	0.00	0.00	602,132,863.12		
	Total Turkey Point	$1,106,020,842.99	$36,239,547.36	$0.00	$0.00	$0.00	$0.00	0.00	$1,142,260,390.35		
TOTAL NUCLEAR DECOMMISSIONING		$2,153,254,795.32	$71,455,461.65	$0.00	$0.00	$0.00	$0.00	0.00	$2,224,710,256.97		
TOTAL DISMANTLEMENT/DECOMMISSIONING		$2,487,950,886.74	$86,560,369.66	$0.00	$249.60	$0.00	$0.00	0.00	$2,574,200,975.79		
UNDISTRIBUTED ACCOUNTS											
304.0	ITC Interest Synchronization	$6,779,781.38	$0.00	$0.00	$0.00	$0.00	$0.00	0.00	$6,779,781.38		
304.1	Production Plant - Unallocated Depreciation	(250,000,000.00)	(125,000,000.00)	0.00	0.00	0.00	0.00	0.00	(375,000,000.00)		
TOTAL UNDISTRIBUTED ACCOUNTS		($243,220,218.62)	($125,000,000.00)	$0.00	$0.00	$0.00	$0.00	0.00	($368,220,218.62)		
TOTAL INCLUDED IN STATUS REPORT		$13,710,847,571.63	$644,736,066.57	$578,940,089.26	$112,056,257.20	$1,041,708.93	$93,443,910.53	72,525.09	$13,959,145,435.29		
CAPITAL RECOVERY SCHEDULES (Included In Report Totals)											
322.0	St Lucie Unit 1 - Reactor Heads	($3,194,142.90)	$1,597,075.08	$0.00	$0.00	$0.00	$0.00	0.00	($1,597,067.82)		($1,597,067.82)
322.0	St Lucie Unit 2 - Reactor Heads	11,878,648.00	2,016,525.00	15,711,578.53	0.00	0.00	0.00	0.00	(2,016,505.53)		(2,016,505.53)
322.0	St Lucie Unit 2 - Steam Generators	73,669,646.00	18,485,375.00	91,462,787.23	25,796,918.00	0.00	0.00	0.00	(25,126,684.23)		(25,126,684.23)
	Total St Lucie	$82,154,051.10	$22,078,975.08	$107,174,365.76	$25,796,918.00	$0.00	$0.00	0.00	($28,740,257.58)	$0.00	($28,740,257.58)
322.0	Turkey Point Unit 3 - Reactor Heads	($3,322,961.74)	$1,805,800.08	$0.00	$0.00	$0.00	$0.00	0.00	($1,517,161.66)		($1,517,161.66)
322.0	Turkey Point Unit 4 - Reactor Heads	(4,459,410.86)	1,810,599.96	0.00	0.00	0.00	0.00	0.00	(2,648,810.90)		(2,648,810.90)
	Total Turkey Point	($7,782,372.60)	$3,616,400.04	$0.00	$0.00	$0.00	$0.00	0.00	($4,165,972.56)	$0.00	($4,165,972.56)
	Total Steam Generator & Reactor Heads	$74,371,678.50	$25,695,375.12	$107,174,365.76	$25,796,918.00	$0.00	$0.00	0.00	($32,906,230.14)	$0.00	($32,906,230.14)

Hearing Exhibit - 00007040

Q.

Referring to "Depreciation Study Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2009, Appendix, Status Reports for the Years: 2004 Through 2007," please provide an Excel-compatible file (with formulas intact) for Status Reports I and II. The file should included updated calendar year 2008 information for Status Reports I and II.

A.

Excel files for the FPSC Status Reports for the years 2004 through 2007 have been supplied in FPL's response to Depreciation - OPC's First Set of Interrogatories No. 3. Excel files for Status Report I (plant) and II (reserve) for ledger year 2008 are included with this response.

Hearing Exhibit - 00007041

Q.
Please provide all supporting documentation in a hard copy format used to derive the escalation rates utilized in Florida Power & Light Company's 2009 Depreciation Study.

A.
FPL assumes that this question refers to Florida Power & Light's fossil dismantlement study filed in Docket No. 090130-EI, since escalation rates are not used in the depreciation study filed under the same docket.

71 7

Hearing Exhibit - 00007042

63

FPL's Responses to Staff's Third Request for Production of Documents (Nos. 10, 12, 13, and 15-22)

Q.

Please refer to Table 7, page III-11 – III-13 of FPL's depreciation study.

a. Please provide all source documents and workpapers relied on in determining the 12/31/09 estimated removal costs for each account for each unit associated with the nuclear uprates.

b. Please provide all source documents and workpapers relied on in determining the 12/31/09 estimated removal costs for meters that are obsolete by AMI.

c. Please provide all calculations, in hard copy and Excel-compatible format with formulas intact, relating to the 12/31/09 removal costs estimated for each account for each unit associated with the retiring investments connected with the nuclear uprates.

d. Please provide all calculations, in hard copy and Excel-compatible format with formulas intact, relating to the retiring meters for which FPL is proposing a four-year capital recovery schedule.

A.

a. In addition to the provided documents, see the documents provided in response to part c.

b. In addition to the provided documents, see the documents provided in response to part d.

c. See the provided documents.

d. See the provided documents.

Hearing Exhibit - 00007044

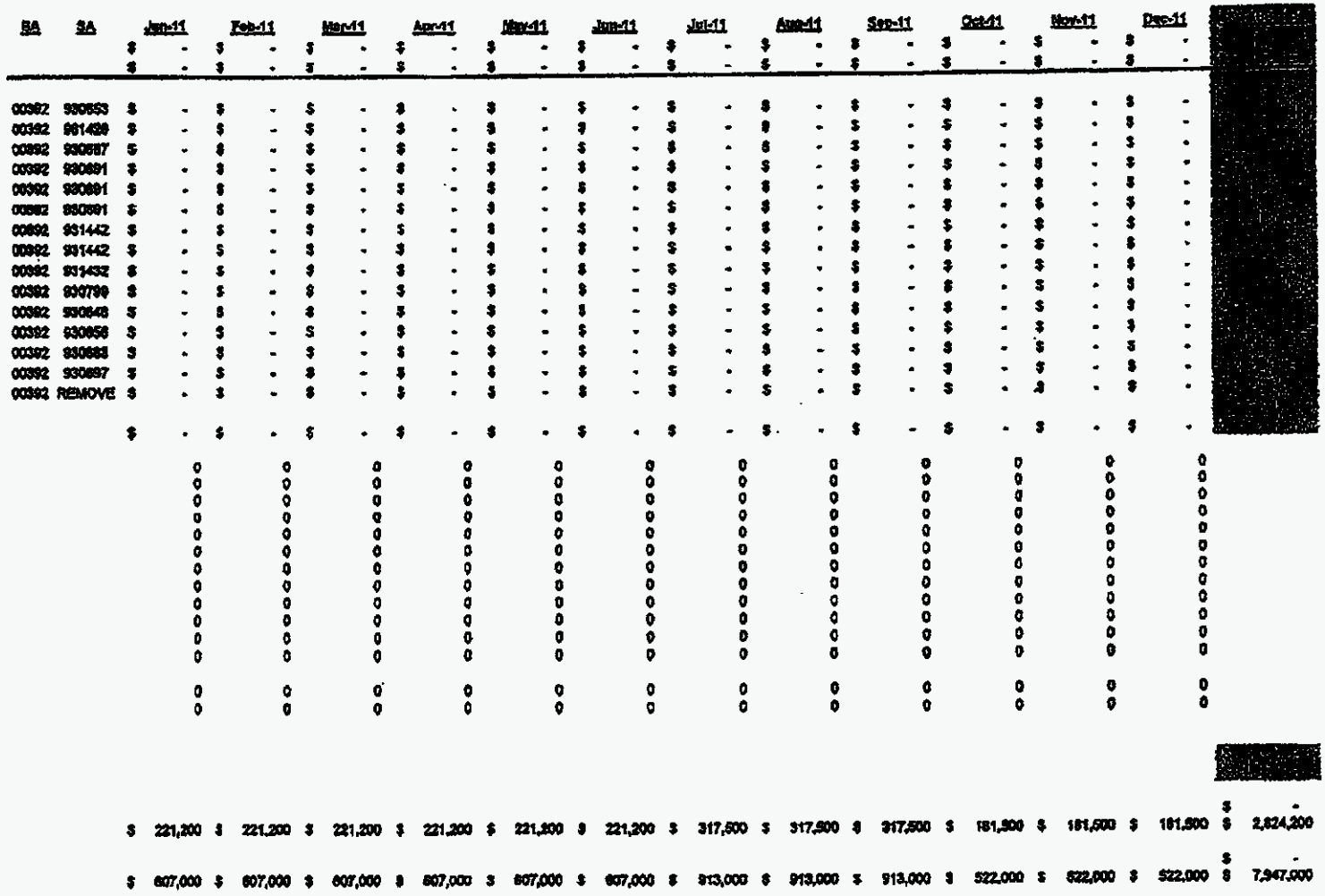
BA	SA	SAC	[redacted]	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	[redacted]
		692		$ 325,000	$ 375,000	$ 425,000	$ 425,000	$ 375,000	$ 325,000	$ 325,000	$ 325,000	$ 260,000	$ 260,000	$ 180,000	$ 125,000	
		692		$ 179,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 83,167	
00362	930653	692		$ 504,166	$ 479,166	$ 529,166	$ 529,166	$ 479,166	$ 429,166	$ 429,166	$ 429,166	$ 364,166	$ 364,166	$ 254,166	$ 208,167	
00362	931426	692		$ 387,500	$ 412,500	$ 443,750	$ 456,250	$ 468,750	$ 481,250	$ 493,000	$ 425,000	$ 375,000	$ 355,825	$ 211,875	$ 161,875	
00362	930667	692		$ 657,930	$ 657,930	$ 657,930	$ 928,237	$ 928,237	$ 928,237	$ 937,436	$ 937,436	$ 937,436	$ 998,233	$ 743,234	$ 2,982,914	
00362	930691			$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 46,966	$ 46,966	$ 46,966	
00362	930691			$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	
00362	930691			$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ -	$ -	$ -	
00362	931442			$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 260,040	$ 260,040	$ 34,100	$ 212,540	$ 212,540	$ 212,540	
00362	931442			$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	
00362	931432			$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
00362	930799	676		$ 330,000	$ 100,000	$1,638,000		$2,878,000	$ 185,000				$ 414,375	$1,584,625	$ 454,750	
00362	930648	676		$ -	$ -	$ -		$2,523,600		$ -	$ -	$ -	$ -	$5,047,200	$ -	
00362	930656	692														
00362	930683	692		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
00362	930697	905														
00362	REMOVE	692										$ 225,940			$ 1,678,076	
				$2,940,096	$2,110,096	$3,730,346	$2,274,153	$7,636,263	$2,364,153	$2,290,102	$2,285,102	$2,140,102	$2,426,599	$9,250,100	$ 5,896,272	
				504,166	479,166	529,166	529,166	479,166	429,166	429,166	429,166	364,166	364,166	254,166	208,167	
				387,500	412,500	443,750	456,250	468,750	481,250	493,000	425,000	375,000	355,825	211,875	161,875	
				657,930	657,930	657,930	928,237	928,237	928,237	937,436	937,436	937,436	998,233	743,234	2,982,914	
				95,500	95,500	95,500	95,500	95,500	95,500	95,500	95,500	95,500	78,800	78,800	80,000	
				252,500	252,500	252,500	252,500	252,500	252,500	265,500	265,500	39,500	218,000	218,000	218,000	
				62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
				330,000	100,000	1,638,000	0	2,878,000	185,000	0	0	0	414,375	1,584,625	454,750	
				0	0	0	0	2,523,600	0	0	0	0	0	5,047,200	0	
				0	0	0	0	0	0	0	0	0	0	0	0	
				50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
				0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	225,940	0	0	1,678,076	
				2,940,096	2,110,096	3,730,346	2,274,153	7,636,263	2,364,153	2,290,102	2,285,102	2,140,102	2,426,599	9,250,100	5,896,272	
				0	0	0	0	0	0	0	0	0	0	0	0	

Total ENG		$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,800	$ 78,800	$ 80,000					
Total PM		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000						
ENG	PSL1-23	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,800	$ 78,800	$ 80,000	$ 1,086,500				
	PSL1-24	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,800	$ 78,800	$ 80,000	$ 1,086,500				
PM	PSL1-23	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	$ 2,985,500					
	PSL1-24	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	$ 2,985,500					

Hearing Exhibit - 00007045

BA	SA	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
00392	930653	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
00392	931428	$ 187,500	$ 162,500	$ 137,500	$ 112,500	$ 112,500	$ 92,500	$ 87,500	$ 87,500	$ 87,500	$ 87,500	$ 87,500	$ 59,160	
00392	930667	$ 750,000	$ 2,000,000	$ 2,000,000	$ 2,134,985	$ 2,000,000	$ 2,016,122							
00392	930891	$ 48,962	$ 48,962	$ 48,962	$ 94,912	$ 94,912	$ 94,912	$ 66,065	$ 66,065	$ 66,065	$ 112,015	$ 112,015	$ 112,765	
00392	930891	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	
00392	930891	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 4,369	$ 4,369	$ 4,369	$ 4,369	$ 4,369	$ 4,369	
00392	931442	$ 206,954	$ 206,954	$ 206,954	$ 332,454	$ 332,454	$ 332,454	$ 202,454	$ 202,454	$ 202,454	$ 325,954	$ 325,954	$ 325,954	
00392	931442	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	
00392	931432	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 59,041	
00392	930739	$ 467,625				$ 706,500	$ 986,125	$ 1,662,625		$ 250,000				
00392	930948	$ 1,002,150	$ 2,523,600	$ -	$ 1,002,150	$ -	$ 4,266,250	$ -	$ -				$ 5,000,000	
00392	930958	$ 3,000,000	$ 1,000,000	$ 2,000,000	$ 4,000,000	$ 4,000,000	$ 2,000,000							
00392	930883	$ 477,662	$ 1,000,000	$ 1,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 200,000	$ 200,000	$ 200,000	$ 100,000	$ -	$ -	
00392	930667					$ 7,000,000								
00392	REMOVE	$ 75,313	$ 75,313	$ 75,313	$ 961,460	$ 3,075,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	
		$ 6,390,937	$ 7,191,900	$ 5,643,300	$ 10,833,022	$ 19,498,250	$ 12,040,247	$ 2,471,425	$ 788,800	$ 1,038,800	$ 958,250	$ 756,250	$ 5,726,191	
		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
		187,500	162,500	137,500	112,500	112,500	92,500	87,500	87,500	87,500	87,500	87,500	59,160	
		750,000	2,000,000	2,000,000	2,134,985	2,000,000	2,016,122	0	0	0	0	0	0	
		105,300	105,300	105,300	151,250	151,250	151,250	105,300	105,300	105,300	151,250	151,250	152,000	
		212,667	212,667	212,667	338,167	338,167	338,167	208,167	208,167	208,167	331,667	331,667	331,667	
		62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	59,041	
		467,625	0	0	0	706,500	986,125	1,662,625	0	250,000	0	0	0	
		1,002,150	2,523,600	0	1,002,150	0	4,266,250	0	0	0	0	0	5,000,000	
		3,000,000	1,000,000	2,000,000	4,000,000	4,000,000	2,000,000	0	0	0	0	0	0	
		477,662	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	200,000	200,000	200,000	100,000	0	0	
		0	0	0	0	7,000,000	0	0	0	0	0	0	0	
		75,313	75,313	75,313	961,460	3,075,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	
		6,390,937	7,191,900	5,643,300	10,833,022	19,498,250	12,040,247	2,471,425	788,800	1,038,800	958,250	756,250	5,726,191	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 151,250	$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 152,000	
		$ 288,000	$ 288,000	$ 288,000	$ 413,500	$ 413,500	$ 413,500	$ 283,500	$ 283,500	$ 283,500	$ 407,000	$ 407,000	$ 407,000	
		$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 151,250	$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 152,000	$ 1,540,050
		$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 151,250	$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 152,000	$ 1,540,050
		$ 288,000	$ 288,000	$ 288,000	$ 413,500	$ 413,500	$ 413,500	$ 283,500	$ 283,500	$ 283,500	$ 407,000	$ 407,000	$ 407,000	$ 4,176,000
		$ 288,000	$ 288,000	$ 288,000	$ 413,500	$ 413,500	$ 413,500	$ 283,500	$ 283,500	$ 283,500	$ 407,000	$ 407,000	$ 407,000	$ 4,176,000

Hearing Exhibit - 00007046



BA	SA	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930653	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930687	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930691	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930691	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930691	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931442	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931442	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931432	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930648	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930656	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930688	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930697	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	REMOVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 317,500	$ 317,500	$ 317,500	$ 181,500	$ 181,500	$ 181,500	$ 2,824,200
		$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 913,000	$ 913,000	$ 913,000	$ 522,000	$ 522,000	$ 522,000	$ 7,947,000

Hearing Exhibit - 00007047

BA	SA	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-13	[redacted]
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930655	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930657	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930661	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930691	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930691	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931442	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931442	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	931432	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930706	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930648	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930655	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930663	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	930697	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392	REMOVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

[redacted]														
												$ -	$ 2,930,143	
$ 232,400	$ 232,400	$ 232,400	$ 333,500	$ 333,500	$ 333,500	$ 171,200	$ 171,200	$ 171,200	$ 64,500	$ 64,500	$ 64,500	$ 2,404,900	$ 8,159,143	
												$ -	$ 7,902,232	
$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$ 270,000	$ 149,000	$ 149,000	$ 149,000	$ 8,051,000	$ 21,900,232	

Hearing Exhibit - 00007048

			WAC		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	
			662		$ 325,000	$ 375,000	$ 425,000	$ 425,000	$ 375,000	$ 325,000	$ 325,000	$ 325,000	$ 250,000	$ 250,000	$ 150,000	$ 125,000	
			662		$ 179,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 83,157	
00382830693	B	30693	662		$ 504,166	$ 479,166	$ 529,166	$ 529,166	$ 479,166	$ 429,166	$ 429,166	$ 429,166	$ 354,166	$ 354,166	$ 354,166	$ 208,157	
00382831425	B	31425	662		$ 387,500	$ 412,500	$ 443,750	$ 456,250	$ 468,750	$ 481,250	$ 450,000	$ 425,000	$ 375,000	$ 268,825	$ 211,675	$ 161,675	
00382830667	B	30667	662		$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	
00382830691	B	30691			$ 88,912	$ 88,912	$ 88,912	$ 88,912	$ 88,912	$ 88,912	$ 88,912	$ 88,912	$ 88,912	$ 46,666	$ 46,666	$ 46,666	
00382830691	B	30691			$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	
00382830691	B	30691			$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ -	$ -	$ -	
00382831442	B	31442			$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 280,040	$ 280,040	$ 34,100	$ 212,540	$ 212,540	$ 212,540	
00382831442	B	31442			$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	
00382831432	B	31432			$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
00382830759	B	30759	676		$ 330,000	$ 100,000	$1,839,000		$2,678,000	$ 165,000				$ 414,375	$1,594,625	$ 494,750	
00382830848	B	30848	676														
00382830868	B	30868	662														
00382830883	B	30883	662		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
00382830897	B	30897	806														
00382SEMOVE	B	SEMOVE	662										$ 225,940				
					$1,932,166	$1,702,166	$3,322,416	$1,696,916	$4,838,416	$1,785,916	$1,602,666	$1,577,666	$1,452,666	$1,683,366	$2,709,666	$1,485,282	
00382830693					504,166	479,166	529,166	529,166	479,166	429,166	429,166	429,166	354,166	354,166	354,166	208,157	
00382831425					387,500	412,500	443,750	456,250	468,750	481,250	450,000	425,000	375,000	268,825	211,675	161,675	
00382830667					250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
00382830691					88,800	88,800	88,800	88,800	88,800	88,800	88,800	88,800	88,800	78,800	78,800	80,000	
00382831442					252,500	252,500	252,500	252,500	252,500	252,500	285,500	285,500	39,560	218,000	218,000	218,000	
00382831432					62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
00382830759					330,000	100,000	1,839,000	0	2,678,000	165,000	0	0	0	414,375	1,594,625	494,750	
00382830848					0	0	0	0	0	0	0	0	0	0	0	0	
00382830868					0	0	0	0	0	0	0	0	0	0	0	0	
00382830883					50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
00382830897					0	0	0	0	0	0	0	0	0	0	0	0	
00382SEMOVE					0	0	0	0	0	0	0	0	225,940	0	0	0	
					1,932,166	1,702,166	3,322,416	1,696,916	4,838,416	1,785,916	1,602,666	1,577,666	1,452,666	1,683,366	2,709,666	1,485,282	
					0	0	0	0	0	0	0	0	0	0	0	0	
			Total ENG		$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 78,800	$ 78,800	$ 80,000	
			Total PM		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 285,500	$ 285,500	$ 285,500	$ 218,000	$ 218,000	$ 218,000	
			ENG PSL1-23		$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 78,800	$ 78,800	$ 80,000	$ 1,086,800
			PSL1-24		$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 95,800	$ 78,800	$ 78,800	$ 80,000	$ 1,086,800
			PM PSL1-23		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 285,500	$ 285,500	$ 285,500	$ 218,000	$ 218,000	$ 218,000	$ 2,965,500
			PSL1-24		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 285,500	$ 285,500	$ 285,500	$ 218,000	$ 218,000	$ 218,000	$ 2,965,500

Hearing Exhibit - 00007049

			Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392830983	B	30983	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392831426	B	31426	$ 167,500	$ 162,500	$ 137,500	$ 112,500	$ 112,500	$ 92,500	$ 87,500	$ 87,500	$ 87,500	$ 87,500	$ 87,500	$ 59,150	
00392830987	B	30987	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 695,980	
00392830991	B	30991	$ 48,952	$ 48,952	$ 48,952	$ 94,912	$ 94,912	$ 94,912	$ 88,055	$ 88,055	$ 88,055	$ 112,015	$ 112,015	$ 112,765	
00392830991	B	30991	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	
00392830991	B	30991	$ 21,452	$ 21,452	$ 21,452	$ 21,452	$ 21,452	$ 21,452	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 4,359	
00392831442	B	31442	$ 208,954	$ 208,954	$ 208,954	$ 332,454	$ 332,454	$ 332,454	$ 202,454	$ 202,454	$ 202,454	$ 325,954	$ 325,954	$ 325,954	
00392831442	B	31442	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	
00392831432	B	31432	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 58,041	
00392830799	B	30799	$ 467,525				$ 708,500	$ 566,125	$ 1,692,625		$ 250,000				
00392830848	B	30848					$ -			$17,103,900					
00392830856	B	30856													
00392830983	B	30983	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,666	$ 116,662	
00392830987	B	30987													
00392EMOVE	B	EMOVE	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	
			$ 1,477,591	$ 994,995	$ 969,996	$ 1,106,416	$ 1,912,916	$ 2,072,541	$ 2,586,091	$18,009,356	$ 1,155,486	$ 1,074,916	$ 1,074,916	$ 1,476,863	
00392830983			0	0	0	0	0	0	0	0	0	0	0	0	
00392831426			167,500	162,500	137,500	112,500	112,500	92,500	87,500	87,500	87,500	87,500	87,500	59,150	
00392830987			250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	695,980	
00392830991			105,300	105,300	105,300	151,250	151,250	151,250	105,300	105,300	105,300	151,250	151,250	152,000	
00392831442			212,687	212,687	212,687	338,187	338,187	338,187	208,187	208,187	208,187	331,687	331,687	331,687	
00392831432			62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	58,041	
00392830799			467,525	0	0	0	708,500	566,125	1,692,625	0	250,000	0	0	0	
00392830848			0	0	0	0	0	0	0	17,103,900	0	0	0	0	
00392830856			0	0	0	0	0	0	0	0	0	0	0	0	
00392830983			116,666	116,666	116,666	116,666	116,666	116,666	116,666	116,666	116,666	116,666	116,666	116,662	
00392830987			0	0	0	0	0	0	0	0	0	0	0	0	
00392EMOVE			75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	
			1,477,591	994,995	969,996	1,106,416	1,912,916	2,072,541	2,586,091	18,009,356	1,155,486	1,074,916	1,074,916	1,476,863	
			0	0	0	0	0	0	0	0	0	0	0	0	
			$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 151,250	$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 152,000	
			$ 286,000	$ 286,000	$ 286,000	$ 413,500	$ 413,500	$ 413,500	$ 289,500	$ 283,500	$ 283,500	$ 407,000	$ 407,000	$ 407,000	
			$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 151,250	$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 152,000	$ 1,540,050
			$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 151,250	$ 105,300	$ 105,300	$ 105,300	$ 151,250	$ 151,250	$ 152,000	$ 1,540,050
			$ 286,000	$ 286,000	$ 286,000	$ 413,500	$ 413,500	$ 413,500	$ 289,500	$ 283,500	$ 283,500	$ 407,000	$ 407,000	$ 407,000	$ 4,176,000
			$ 286,000	$ 286,000	$ 286,000	$ 413,500	$ 413,500	$ 413,500	$ 289,500	$ 283,500	$ 283,500	$ 407,000	$ 407,000	$ 407,000	$ 4,176,000

Hearing Exhibit - 00007050

			Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392830653	B	30653	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00392831426	B	31426	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 56,400	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
00392830697	B	30697	$ 250,000	$ 250,000	$ 350,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 1,000,000	$ 500,000	$ 1,000,000	$ 1,000,000	$ 475,624	
00392830691	B	30691	$ 138,808	$ 138,808	$ 138,808	$ 138,808	$ 188,808	$ 138,808	$ 198,193	$ 198,193	$ 198,193	$ 108,269	$ 108,269	$ 108,269	
00392830691	B	30691	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	
00392830691	B	30691	$ 9,155	$ 9,155	$ 9,155	$ 9,155	$ 9,155	$ 9,155	$ 45,070	$ 45,070	$ 45,070	$ -	$ -	$ -	
00392831442	B	31442	$ 406,677	$ 406,677	$ 406,677	$ 406,677	$ 406,677	$ 406,677	$ 712,677	$ 712,677	$ 712,677	$ 321,677	$ 321,677	$ 321,677	
00392831442	B	31442	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	
00392831432	B	31432													
00392830799	B	30799	$ 996,250				$ 180,000	$ 660,000	$ 3,508,000			$ 1,900,000	$ 950,000	$ 1,238,500	
00392830648	B	30648		$17,103,900			$ 5,701,300		$ 1,002,150		$ -	$ 1,002,150	$ 5,701,300	$ 8,006,450	
00392830695	B	30695							$ 2,000,000	$ 1,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 1,800,000	
00392830863	B	30863	$ 250,000	$ 250,000	$ 250,000	$ 500,000	$ 700,000	$ 1,000,000	$ 1,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 1,800,000	$ 950,011	
00392830867	B	30867										$ 7,000,000			
009928EMOVE	B	EMOVE	$ 188,284	$ 188,284	$ 188,284	$ 188,284	$ 188,284	$ 188,284	$ 188,284	$ 188,284	$ 1,188,284	$ 2,188,284	$ 2,188,284	$ 712,655	
			$ 2,399,450	$18,877,100	$ 1,903,200	$ 1,903,200	$ 7,984,500	$ 3,263,200	$ 9,310,650	$ 5,288,900	$ 8,780,500	$19,855,650	$16,204,800	$13,748,455	
00392830653			0	0	0	0	0	0	0	0	0	0	0	0	
00392831426			75,000	75,000	75,000	75,000	75,000	75,000	75,000	56,400	50,000	50,000	50,000	50,000	
00392830697			250,000	250,000	350,000	500,000	500,000	500,000	500,000	1,000,000	500,000	1,000,000	1,000,000	475,624	
00392830691			221,200	221,200	221,200	221,200	221,200	221,200	317,500	317,500	317,500	181,500	181,500	181,500	
00392831442			418,716	418,716	418,716	418,716	418,716	418,716	724,716	724,716	724,716	334,716	334,716	334,716	
00392831432			0	0	0	0	0	0	0	0	0	0	0	0	
00392830799			996,250	0	0	0	180,000	660,000	3,508,000	0	0	1,900,000	950,000	1,238,500	
00392830648			0	17,103,900	0	0	5,701,300	0	1,002,150	0	0	1,002,150	5,701,300	8,006,450	
00392830695			0	0	0	0	0	0	2,000,000	1,000,000	4,000,000	4,000,000	4,000,000	1,800,000	
00392830863			250,000	250,000	250,000	500,000	700,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	1,800,000	950,011	
00392830867			0	0	0	0	0	0	0	0	0	7,000,000	0	0	
009928EMOVE			188,284	188,284	188,284	188,284	188,284	188,284	188,284	188,284	1,188,284	2,188,284	2,188,284	712,655	
			2,399,450	18,877,100	1,903,200	1,903,200	7,984,500	3,263,200	9,310,650	5,288,900	8,780,500	19,855,650	16,204,800	13,748,455	
			0	0	0	0	0	0	0	0	0	0	0	0	
			$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 317,500	$ 317,500	$ 317,500	$ 181,500	$ 181,500	$ 181,500	
			$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 913,000	$ 913,000	$ 913,000	$ 522,000	$ 522,000	$ 522,000	
															$ -
			$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 317,500	$ 317,500	$ 317,500	$ 181,500	$ 181,500	$ 181,500	$ 2,824,200
															$ -
			$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 913,000	$ 913,000	$ 913,000	$ 522,000	$ 522,000	$ 522,000	$ 7,947,000

Hearing Exhibit - 00007051

			Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12			
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
00392830653	B	30653	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
00392831435	B	31435	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -			
00392830857	B	30857	$ 125,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
00392830891	B	30891	$ 145,887	$ 145,887	$ 145,887	$ 209,276	$ 209,276	$ 209,276	$ 113,281	$ 113,281	$ 113,281	$ 31,644	$ 31,644	$ 31,644			
00392830891	B	30891	$ 76,901	$ 76,901	$ 76,901	$ 76,901	$ 76,901	$ 76,901	$ 57,939	$ 57,939	$ 57,939	$ 32,656	$ 32,656	$ 32,656			
00392830891	B	30891	$ 9,612	$ 9,612	$ 9,612	$ 47,323	$ 47,323	$ 47,323	$ -	$ -	$ -	$ -	$ -	$ -			
00392831442	B	31442	$ 643,359	$ 643,359	$ 643,359	$ 928,359	$ 928,359	$ 928,359	$ 257,359	$ 257,359	$ 257,359	$ 135,359	$ 135,359	$ 135,359			
00392831442	B	31442	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641			
00392831432	B	31432															
00392830799	B	30799	$ 3,966,000					$ 1,982,500									
00392830846	B	30846	$ -														
00392830856	B	30856															
00392830893	B	30893	$ 500,000	$ 500,000													
00392830897	B	30897															
00392BMOVE	B	BMOVE															
			$ 4,928,400	$ 1,438,400	$ 938,400	$ 1,325,500	$ 1,325,500	$ 2,706,000	$ 491,200	$ 441,200	$ 441,200	$ 213,500	$ 213,500	$ 213,500			
00392830653			0	0	0	0	0	0	0	0	0	0	0	0			
00392831435			50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0	0	0	0			
00392830857			125,000	0	0	0	0	0	0	0	0	0	0	0			
00392830891			232,400	232,400	232,400	328,500	328,500	328,500	171,200	171,200	171,200	84,500	84,500	84,500			
00392831442			656,000	656,000	656,000	942,000	942,000	942,000	270,000	270,000	270,000	148,000	148,000	148,000			
00392831432			0	0	0	0	0	0	0	0	0	0	0	0			
00392830799			3,966,000	0	0	0	0	1,982,500	0	0	0	0	0	0			
00392830846			0	0	0	0	0	0	0	0	0	0	0	0			
00392830856			0	0	0	0	0	0	0	0	0	0	0	0			
00392830893			500,000	500,000	0	0	0	0	0	0	0	0	0	0			
00392830897			0	0	0	0	0	0	0	0	0	0	0	0			
00392BMOVE			0	0	0	0	0	0	0	0	0	0	0	0			
			4,928,400	1,438,400	938,400	1,325,500	1,325,500	2,706,000	491,200	441,200	441,200	213,500	213,500	213,500			
			0	0	0	0	0	0	0	0	0	0	0	0			
			$ 232,400	$ 232,400	$ 232,400	$ 328,500	$ 328,500	$ 328,500	$ 171,200	$ 171,200	$ 171,200	$ 84,500	$ 84,500	$ 84,500			
			$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$ 270,000	$ 148,000	$ 148,000	$ 148,000			
															$ -	$ 2,930,143	
			$ 232,400	$ 232,400	$ 232,400	$ 328,500	$ 328,500	$ 328,500	$ 171,200	$ 171,200	$ 171,200	$ 84,500	$ 84,500	$ 84,500	$ 2,404,800	$ 5,198,143	
															$ -	$ 7,902,232	
			$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$ 270,000	$ 148,000	$ 148,000	$ 148,000	$ 6,091,000	$ 21,900,232	

Hearing Exhibit - 00007052

BA	SA	BAC		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
		692		$ 329,000	$ 375,000	$ 425,000	$ 425,000	$ 375,000	$ 325,000	$ 325,000	$ 325,000	$ 250,000	$ 250,000	$ 180,000	$ 128,000	
		692		$ 179,166	$ 204,166	$ 204,166	$ 204,166	$ 204,166	$ 204,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 125,557	
398	930654	692		$ 504,166	$ 579,166	$ 629,166	$ 629,166	$ 579,166	$ 529,166	$ 429,166	$ 429,166	$ 354,166	$ 354,166	$ 254,166	$ 250,557	
398	931427	692		$ 367,500	$ 412,500	$ 443,750	$ 456,250	$ 468,750	$ 481,250	$ 450,000	$ 425,000	$ 375,000	$ 255,825	$ 211,875	$ 161,875	
398	930656	692		$ 657,930	$ 657,930	$ 657,930	$ 928,237	$ 928,237	$ 928,237	$ 937,436	$ 937,436	$ 937,436	$ 993,233	$ 743,234	$ 4,293,954	
398	930692			$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 46,866	$ 46,866	$ 46,366	
398	930692			$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	
398	930692			$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ -	$ -	$ -	
398	931443			$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 280,040	$ 280,040	$ 34,100	$ 212,540	$ 212,540	$ 212,540	
398	931443			$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	
398	931439			$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
398	930600	676		$ 330,000	$ 100,000	$ 1,638,000		$ 2,678,000	$ 165,000				$ 414,375	$ 1,584,825	$ 454,750	
398	930649	676												$ 11,402,600		
398	930657	692														
398	930684	692		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 147,473	$ 50,000	
398	930698	606														
398	REMOVE	692										$ 226,940				
				$ 2,340,096	$ 2,210,096	$ 3,930,346	$ 2,374,163	$ 5,214,653	$ 2,464,163	$ 2,290,102	$ 2,265,102	$ 2,140,102	$ 2,426,599	$ 14,702,973	$ 5,571,636	
				504,166	579,166	629,166	629,166	579,166	529,166	429,166	429,166	354,166	354,166	254,166	250,557	
				367,500	412,500	443,750	456,250	468,750	481,250	450,000	425,000	375,000	255,825	211,875	161,875	
				657,930	657,930	657,930	928,237	928,237	928,237	937,436	937,436	937,436	993,233	743,234	4,293,954	
				95,500	95,500	95,500	95,500	95,500	95,500	95,500	95,500	95,500	78,500	78,500	80,000	
				252,500	252,500	252,500	252,500	252,500	252,500	265,500	265,500	36,560	218,000	218,000	218,000	
				62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
				330,000	100,000	1,638,000	0	2,678,000	165,000	0	0	0	414,375	1,584,825	454,750	
				0	0	0	0	0	0	0	0	0	0	11,402,600	0	
				0	0	0	0	0	0	0	0	0	0	0	0	
				50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	147,473	50,000	
				0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	226,940	0	0	0	
				2,340,096	2,210,096	3,930,346	2,374,163	5,214,653	2,464,163	2,290,102	2,265,102	2,140,102	2,426,599	14,702,973	5,571,636	
				0	0	0	0	0	0	0	0	0	0	0	0	

Total ENG		$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,500	$ 78,500	$ 80,000					
Total PM		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000					
ENG	PSL 2-19	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,500	$ 78,500	$ 80,000	$ 1,086,500				
	PSL 2-20	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,500	$ 78,500	$ 80,000	$ 1,086,500				
PM	PSL 2-19	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	$ 2,985,500				
	PSL 2-20	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	$ 2,985,500				

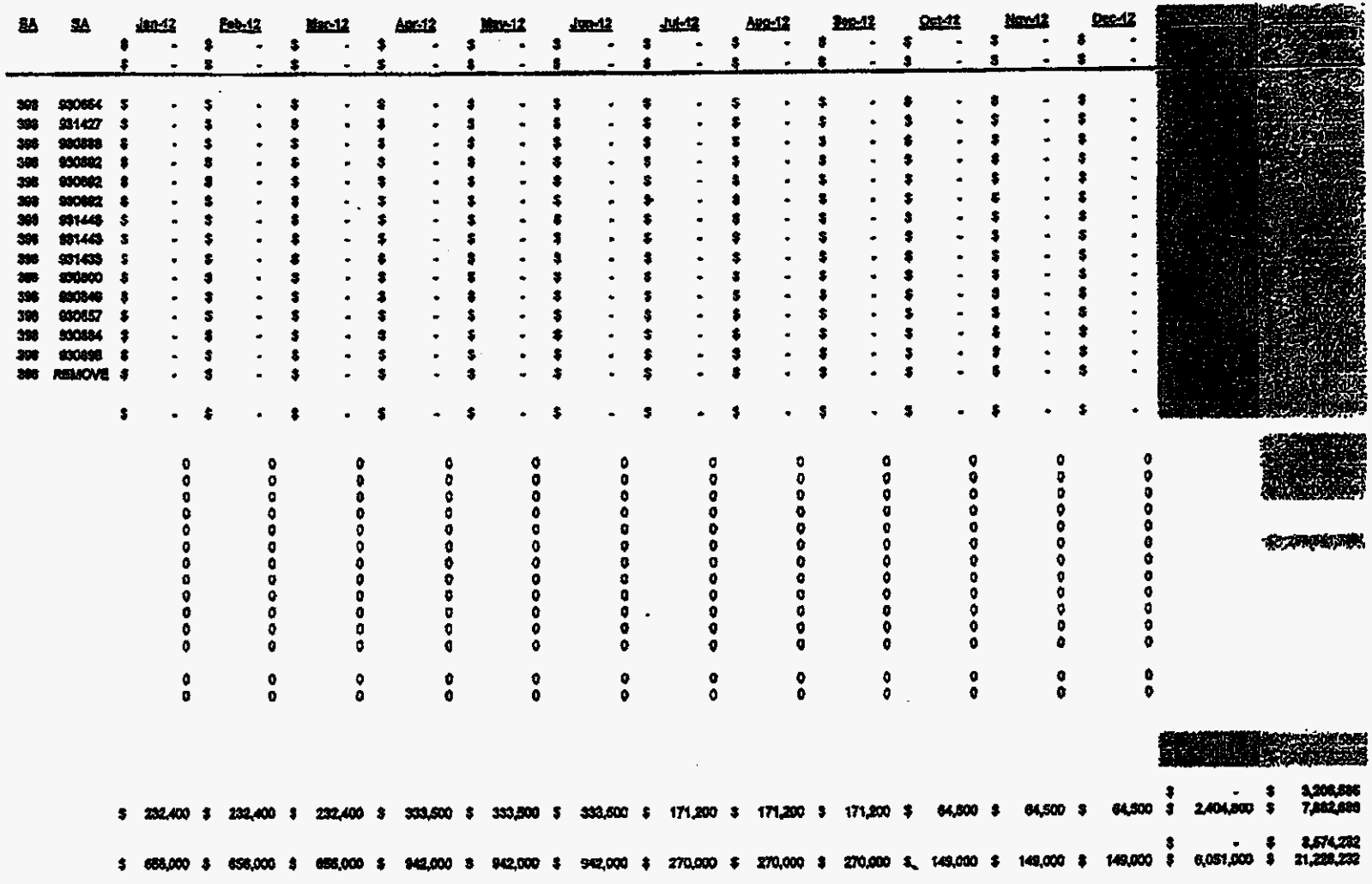
Hearing Exhibit - 00007053

BA	SA	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 43,303	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	930654	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 43,303	
398	931427	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 64,000	
398	930686	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 1,500,000	$ 1,750,000	$ 271,571	$ 771,571	$ 3,000,000	$ 1,038,990	
398	930692	$ 66,066	$ 66,066	$ 66,066	$ 157,966	$ 157,966	$ 157,966	$ 48,962	$ 48,962	$ 48,962	$ 140,962	$ 140,962	$ 142,362	
398	930692	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	
398	930692	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 21,462	
398	931443	$ 202,954	$ 202,954	$ 202,954	$ 453,954	$ 453,954	$ 453,954	$ 193,954	$ 193,954	$ 193,954	$ 440,954	$ 440,954	$ 440,954	
398	931443	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	
398	931433	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
398	930600	$ 467,625				$ 706,500	$ 986,125	$ 1,682,625		$ 250,000				
398	930649		$ 5,701,300				$ -	$ 1,002,150	$ 5,701,300	$ -	$ 1,002,150		$12,705,600	
398	930657								$ 2,000,000	$ 1,000,000	$ 3,000,000	$ 3,000,000	$ 1,700,000	
398	930694	$ 250,000	$ 250,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 200,000	$ 1,000,000	$ 1,000,000	$ 2,000,000	$ 2,000,000	$ 800,000	
398	930696										$ 7,000,000			
398	REMOVE	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 2,028,362	$ 2,028,362	$ 75,313	$ 75,334	
		$ 1,799,425	$ 7,033,100	$ 1,681,800	$ 1,924,700	$ 2,831,200	$ 2,910,825	$ 4,957,575	$ 11,024,100	$ 5,047,440	$ 19,538,490	$ 8,911,700	$ 17,132,114	
		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	43,303	
		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	64,000	
		500,000	500,000	500,000	500,000	500,000	500,000	1,500,000	1,750,000	271,571	771,571	3,000,000	1,038,990	
		105,300	105,300	105,300	197,200	197,200	197,200	105,300	105,300	105,300	197,200	197,200	198,700	
		208,667	208,667	208,667	459,667	459,667	459,667	198,667	198,667	198,667	446,667	446,667	446,667	
		62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
		467,625	0	0	0	706,500	986,125	1,682,625	0	250,000	0	0	0	
		0	5,701,300	0	0	0	0	1,002,150	5,701,300	0	1,002,150	0	12,705,600	
		0	0	0	0	0	0	0	2,000,000	1,000,000	3,000,000	3,000,000	1,700,000	
		250,000	250,000	500,000	500,000	500,000	500,000	200,000	1,000,000	1,000,000	2,000,000	2,000,000	800,000	
		0	0	0	0	0	0	0	0	0	7,000,000	0	0	
		75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	2,028,362	2,028,362	75,313	75,334	
		1,799,425	7,033,100	1,681,800	1,924,700	2,831,200	2,910,825	4,957,575	11,024,100	5,047,440	19,538,490	8,911,700	17,132,114	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 105,300	$ 105,300	$ 105,300	$ 197,200	$ 197,200	$ 197,200	$ 105,300	$ 105,300	$ 105,300	$ 197,200	$ 197,200	$ 198,700	
		$ 284,000	$ 284,000	$ 284,000	$ 535,000	$ 535,000	$ 535,000	$ 275,000	$ 275,000	$ 276,000	$ 522,000	$ 522,000	$ 522,000	
		$ 105,300	$ 105,300	$ 105,300	$ 197,200	$ 197,200	$ 197,200	$ 105,300	$ 105,300	$ 105,300	$ 197,200	$ 197,200	$ 198,700	$ 1,816,500
		$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 1,263,600
		$ 284,000	$ 284,000	$ 284,000	$ 535,000	$ 535,000	$ 535,000	$ 275,000	$ 275,000	$ 276,000	$ 522,000	$ 522,000	$ 522,000	$ 4,848,000
		$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 3,504,000

Hearing Exhibit - 00007054

BA	SA	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	930654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	931427	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	930986	$ 288,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	930982	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	930992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	930992	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	931443	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	931443	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
398	931433													
398	930800													
398	930849													
398	930857													
398	930864	$ 500,000	$ 500,000											
398	930896													
398	REMOVE													
		$ 788,000	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		288,000	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		500,000	500,000	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		788,000	500,000	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 317,500	$ 317,500	$ 317,500	$ 161,500	$ 161,500	$ 161,500	$ 2,824,200
		$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 913,000	$ 913,000	$ 913,000	$ 522,000	$ 522,000	$ 522,000	$ 7,947,000

Hearing Exhibit - 00007055



SA	SA	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	931427	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930888	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930892	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930892	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930892	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	931448	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	931448	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	931438	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930900	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930846	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930857	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930884	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	930898	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
398	REMOVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	0		
		$ 232,400	$ 232,400	$ 232,400	$ 333,500	$ 333,500	$ 333,500	$ 171,200	$ 171,200	$ 171,200	$ 64,500	$ 64,500	$ 64,500	$ -	$ 3,206,596
		$ 232,400	$ 232,400	$ 232,400	$ 333,500	$ 333,500	$ 333,500	$ 171,200	$ 171,200	$ 171,200	$ 64,500	$ 64,500	$ 64,500	$ 2,404,000	$ 7,882,696
		$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$ 270,000	$ 149,000	$ 149,000	$ 149,000	$ -	$ 5,574,232
		$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$ 270,000	$ 149,000	$ 149,000	$ 149,000	$ 6,051,000	$ 21,228,232

Hearing Exhibit - 00007056

BA	SA	FAC		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
		662		$ 325,000	$ 378,000	$ 425,000	$ 425,000	$ 375,000	$ 325,000	$ 325,000	$ 325,000	$ 250,000	$ 250,000	$ 180,000	$ 126,000	
		662		$ 178,166	$ 204,166	$ 204,166	$ 204,166	$ 204,166	$ 204,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 104,166	$ 125,657	
00396	930854	662		$ 504,166	$ 579,166	$ 629,166	$ 629,166	$ 579,166	$ 529,166	$ 429,166	$ 429,166	$ 354,166	$ 354,166	$ 284,166	$ 280,657	
00396	931427	662		$ 387,500	$ 412,500	$ 443,750	$ 456,250	$ 466,750	$ 481,250	$ 490,000	$ 425,000	$ 375,000	$ 295,825	$ 211,875	$ 161,875	
00396	930846	662		$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	
00396	930892			$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 59,912	$ 46,866	$ 46,866	$ 46,866
00396	930892			$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634	$ 31,634
00396	930892			$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ 3,955	$ -	$ -	$ -	
00396	931443			$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 247,040	$ 280,040	$ 280,040	$ 34,100	$ 212,540	$ 212,540	$ 212,540	
00396	931443			$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	$ 5,460	
00396	931433			$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
00396	930800	676		$ 330,000	$ 100,000	$1,539,000		$2,878,000	$ 165,000				$ 414,375	$ 1,584,825	$ 464,750	
00396	930849	676														
00396	930857	662														
00396	930884	662		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
00396	930898	806														
00396	REMOVE	662										$ 225,940				
				$1,932,166	$1,902,166	$3,422,416	$1,795,916	$4,636,416	$1,885,916	$1,602,666	$1,577,666	$1,462,666	$1,683,366	$2,709,666	$1,527,682	
				504,166	579,166	629,166	629,166	579,166	529,166	429,166	429,166	354,166	354,166	284,166	280,657	
				387,500	412,500	443,750	456,250	466,750	481,250	490,000	425,000	375,000	295,825	211,875	161,875	
				250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
				95,500	95,500	95,500	95,500	95,500	95,500	95,500	95,500	95,500	78,500	78,500	80,000	
				252,500	252,500	252,500	252,500	252,500	252,500	265,500	265,500	89,560	218,000	218,000	218,000	
				62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
				330,000	100,000	1,539,000	0	2,878,000	165,000	0	0	0	414,375	1,584,825	464,750	
				0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	
				50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
				0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	225,940	0	0	0	
				1,932,166	1,902,166	3,422,416	1,795,916	4,636,416	1,885,916	1,602,666	1,577,666	1,462,666	1,683,366	2,709,666	1,527,682	
				0	0	0	0	0	0	0	0	0	0	0	0	
	Total ENG			$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,500	$ 78,500	$ 80,000	
	Total PM			$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	
	ENG	PSL 2-19		$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,500	$ 78,500	$ 80,000	$ 1,096,500
		PSL 2-20		$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 95,500	$ 78,500	$ 78,500	$ 80,000	$ 1,096,500
	PM	PSL 2-19		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	$ 2,965,500
		PSL 2-20		$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 252,500	$ 265,500	$ 265,500	$ 265,500	$ 218,000	$ 218,000	$ 218,000	$ 2,965,500

Hearing Exhibit - 00007057

BA	SA	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00396	930854	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00396	931427	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 64,000	
00396	930888	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	
00396	930892	$ 66,065	$ 66,065	$ 66,065	$ 66,065	$ 66,065	$ 66,065	$ 48,962	$ 48,962	$ 48,962	$ 48,962	$ 48,962	$ 48,962	
00396	930852	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	$ 34,876	
00396	930892	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 4,359	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 21,462	$ 21,462	
00396	931445	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	$ 210,954	
00396	931443	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	$ 5,733	
00396	931433	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	$ 62,500	
00396	930800	$ 467,825				$ 706,500	$ 985,125	$ 1,662,625		$ 250,000				
00396	930849													
00396	930857													
00396	930894	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	$ 66,666	
00396	930896													
00396	REMOVE	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	$ 75,313	
		$1,324,091	$ 856,466	$ 856,466	$ 696,466	$1,562,966	$ 1,842,591	$ 2,539,091	$ 856,466	$ 1,106,466	$ 856,466	$ 856,466	$ 840,466	
		0	0	0	0	0	0	0	0	0	0	0	0	
		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	64,000	
		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
		105,300	105,300	105,300	105,300	105,300	105,300	105,300	105,300	105,300	105,300	105,300	105,300	
		216,667	216,667	216,667	216,667	216,667	216,667	216,667	216,667	216,667	216,667	216,667	216,667	
		62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	
		467,825	0	0	0	706,500	985,125	1,662,625	0	250,000	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		66,666	66,666	66,666	66,666	66,666	66,666	66,666	66,666	66,666	66,666	66,666	66,666	
		0	0	0	0	0	0	0	0	0	0	0	0	
		75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	75,313	
		1,324,091	856,466	856,466	696,466	1,562,966	1,842,591	2,539,091	856,466	1,106,466	856,466	856,466	840,466	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	
		$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	
		$ 105,300	$ 105,300	$ 105,300	$ 197,200	$ 197,200	$ 197,200	$ 105,300	$ 105,300	$ 105,300	$ 197,200	$ 197,200	$ 198,700	$ 1,816,500
		$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 105,300	$ 1,263,600
		$ 284,000	$ 284,000	$ 284,000	$ 535,000	$ 535,000	$ 535,000	$ 275,000	$ 275,000	$ 275,000	$ 822,000	$ 822,000	$ 822,000	$ 4,948,000
		$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 292,000	$ 3,504,000

Hearing Exhibit - 00007058

BA	SA	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00366	930654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00366	931427	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	
00366	930888	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	
00366	930892	$ 138,806	$ 138,806	$ 138,806	$ 138,806	$ 138,806	$ 138,806	$ 199,193	$ 199,193	$ 199,193	$ 109,263	$ 109,263	$ 109,263	
00366	930882	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	$ 73,237	
00366	930882	$ 9,155	$ 9,155	$ 9,155	$ 9,155	$ 9,155	$ 9,155	$ 46,070	$ 46,070	$ 46,070	$ -	$ -	$ -	
00366	931443	$ 594,961	$ 594,961	$ 594,961	$ 594,961	$ 594,961	$ 594,961	$ 900,961	$ 900,961	$ 900,961	$ 508,961	$ 508,961	$ 508,961	
00366	931443	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	$ 12,039	
00366	931433													
00366	930600	$ 996,250				$ 150,000	$ 950,000	$3,503,000			$1,900,000	$ 950,000	$1,226,500	
00366	930849					$5,701,300						$ 6,234,900	$5,000,000	
00366	930857													
00366	930864	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	$ 83,333	
00366	930898													
00366	REMOVE													
		$ 2,167,783	$1,171,633	$1,171,633	$1,171,633	$7,052,883	$2,031,633	$5,076,833	$1,573,833	$1,573,833	$2,946,833	$10,221,733	$7,293,333	
		0	0	0	0	0	0	0	0	0	0	0	0	
		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
		221,200	221,200	221,200	221,200	221,200	221,200	317,500	317,500	317,500	181,500	181,500	181,500	
		607,000	607,000	607,000	607,000	607,000	607,000	913,000	913,000	913,000	522,000	522,000	522,000	
		0	0	0	0	0	0	0	0	0	0	0	0	
		996,250	0	0	0	150,000	950,000	3,503,000	0	0	1,900,000	950,000	1,226,500	
		0	0	0	0	5,701,300	0	0	0	0	0	6,234,900	5,000,000	
		0	0	0	0	0	0	0	0	0	0	0	0	
		83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	83,333	
		0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	
		2,167,783	1,171,633	1,171,633	1,171,633	7,052,883	2,031,633	5,076,833	1,573,833	1,573,833	2,946,833	10,221,733	7,293,333	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 317,500	$ 317,500	$ 317,500	$ 181,500	$ 181,500	$ 181,500	
		$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 913,000	$ 913,000	$ 913,000	$ 522,000	$ 522,000	$ 522,000	
														$ -
		$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 221,200	$ 317,500	$ 317,500	$ 317,500	$ 181,500	$ 181,500	$ 181,500	$ 2,824,200
														$ -
		$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 607,000	$ 913,000	$ 913,000	$ 913,000	$ 522,000	$ 522,000	$ 522,000	$ 7,947,000

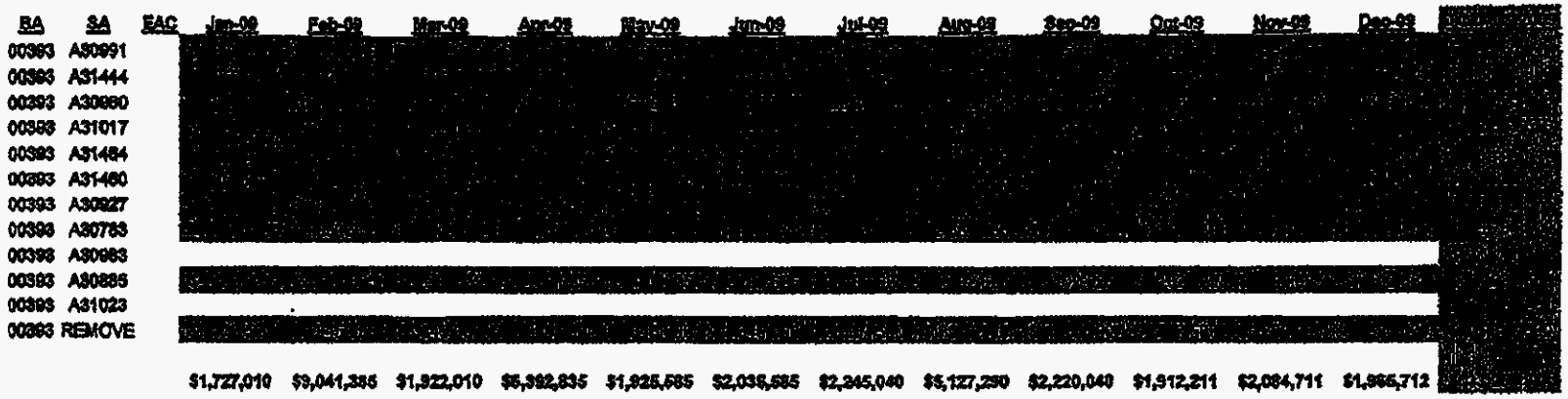
Hearing Exhibit - 00007059

BA	SA	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	[redacted]
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00398	930664	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
00398	931427	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	
00398	930666	$ 128,988	$ 500,000	$1,000,000	$ 1,000,000	$ 500,000	$ 475,000	$ -	$ -	$ -	$ -	$ -	$ -	
00398	930692	$ 145,867	$ 145,867	$ 145,867	$ 209,276	$ 209,276	$ 209,276	$ 113,281	$ 113,281	$113,281	$ 31,844	$ 31,844	$ 31,844	
00398	930692	$ 76,901	$ 76,901	$ 76,901	$ 76,901	$ 76,901	$ 76,901	$ 57,939	$ 57,939	$ 57,939	$ 32,666	$ 32,666	$ 32,666	
00398	930692	$ 9,612	$ 9,612	$ 9,612	$ 47,323	$ 47,323	$ 47,323	$ -	$ -	$ -	$ -	$ -	$ -	
00398	931443	$ 286,792	$ 286,792	$ 286,792	$ 552,792	$ 552,792	$ 552,792	$ 257,359	$ 257,359	$257,359	$136,359	$136,359	$ 136,359	
00398	931443	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	$ 12,641	
00398	931433													
00398	930600	$3,365,000					$ 1,382,500							
00398	930649	$1,002,150	$ 8,224,900		$ 1,002,150	$ 5,701,300	$ 5,270,400						$ 695,000	
00398	930667	$2,000,000	$ 1,000,000	$2,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$1,200,000						
00398	930664	$ 500,000	$ 1,000,000	$1,000,000	$ 2,000,000	$ 2,000,000	$ 1,420,000	$ 600,000	$ 600,000	$500,000	$500,000	$250,000	$ 190,809	
00398	930666				$ 7,000,000									
00398	REMOVE	$ 897,579	$ 876,567	$2,376,567	$ 2,376,567	$ 876,567	$ 376,567							
		$8,430,550	$12,138,300	$6,913,400	$18,302,650	$13,686,800	$13,533,400	$2,241,200	$ 941,200	$941,200	$713,500	$463,500	$1,099,309	
		0	0	0	0	0	0	0	0	0	0	0	0	
		25,000	25,000	25,000	25,000	10,000	10,000	0	0	0	0	0	0	
		128,988	500,000	1,000,000	1,000,000	500,000	475,000	0	0	0	0	0	0	
		232,400	232,400	232,400	333,500	333,500	333,500	171,200	171,200	171,200	64,500	64,500	64,500	
		279,433	279,433	279,433	565,433	565,433	565,433	270,000	270,000	270,000	149,000	149,000	149,000	
		0	0	0	0	0	0	0	0	0	0	0	0	
		3,365,000	0	0	0	0	1,382,500	0	0	0	0	0	0	
		1,002,150	8,224,900	0	1,002,150	5,701,300	5,270,400	0	0	0	0	0	695,000	
		2,000,000	1,000,000	2,000,000	4,000,000	4,000,000	4,000,000	1,200,000	0	0	0	0	0	
		500,000	1,000,000	1,000,000	2,000,000	2,000,000	1,420,000	600,000	600,000	500,000	500,000	250,000	190,809	
		0	0	0	7,000,000	0	0	0	0	0	0	0	0	
		897,579	876,567	2,376,567	2,376,567	876,567	376,567	0	0	0	0	0	0	
		8,430,550	12,138,300	6,913,400	18,302,650	13,686,800	13,533,400	2,241,200	941,200	941,200	713,500	463,500	1,099,309	
		0	0	0	0	0	0	0	0	0	0	0	0	
		$ 232,400	$ 232,400	$ 232,400	$ 333,500	$ 333,500	$ 333,500	$ 171,200	$ 171,200	$171,200	$ 64,500	$ 64,500	$ 64,500	
		$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$270,000	$149,000	$149,000	$ 149,000	
													$ -	$ 3,206,586
		$ 232,400	$ 232,400	$ 232,400	$ 333,500	$ 333,500	$ 333,500	$ 171,200	$ 171,200	$171,200	$ 64,500	$ 64,500	$ 64,500	$ 2,404,800 $ 7,882,686
													$ -	$ 8,574,252
		$ 656,000	$ 656,000	$ 656,000	$ 942,000	$ 942,000	$ 942,000	$ 270,000	$ 270,000	$270,000	$149,000	$149,000	$ 149,000	$ 6,051,000 $ 21,228,252

Hearing Exhibit - 00007060

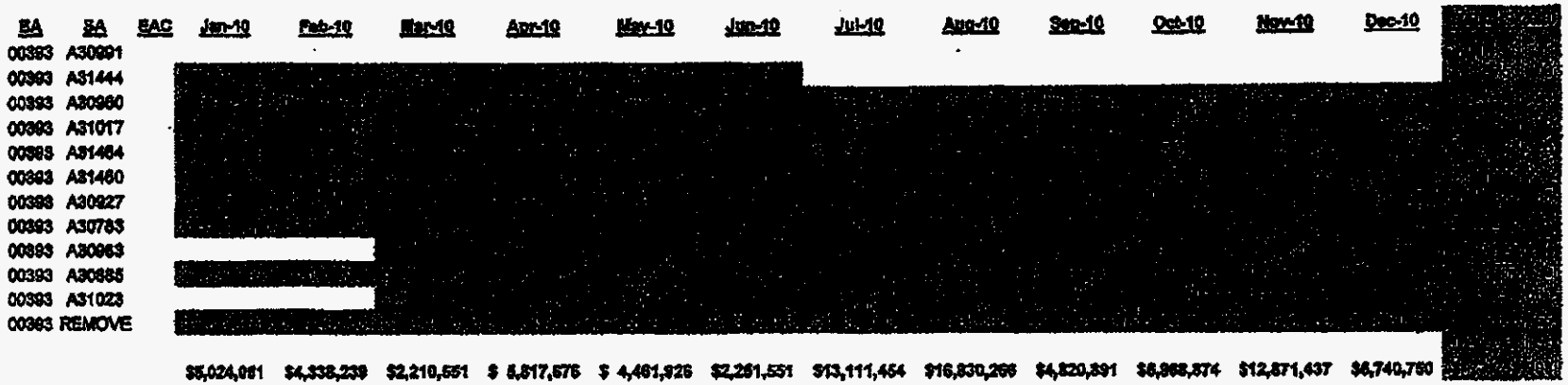
BA	SA	BAC	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
00393	A30961		$ 500,203	$ 64,640	$ 689	$ 374	$ -	$ 93,058	$ 144,310	$517,751	$ (61,453)	$ 229,727	$ 228,666	$ 222,943	
00393	A31444		$ 177,048	$ (42,287)	$ 96,054	$227,543	$ 81,312	$ 59,577	$ 84,217	$156,774	$ 83,821	$ 100,279	$ 105,279	$ 103,741	
00393	A30960										$ 431			$ 75,000	
00393	A31017		$ 46,446	$ 49,676	$ 13,998	$ 13,562	$ 19,024	$ 20,428	$ 36,580	$ 23,651	$ 55,868	$ 56,274	$ 56,259	$ 56,366	
00393	A31464		$ 68,027	$ 21,101	$ 71,760	$ 49,096	$ 82,445	$133,863	$ 119,318	$191,109	$ 179,994	$ 195,951	$ 195,630	$ 197,242	
00393	A31460		$ 57,452	$ 12,006	$ 6,368	$ 3,730	$ 9,133	$ 12,521	$ 801	$ 7,758	$ 5,769	$ 13,261	$ 16,365	$ 75,431	
00393	A30927										$ 27,000	$ 50,250	$2,872,869		
00393	A30788		$ 459,875	$101,963	$328,935	$ 47	$ 137		$ 29,069			$ 906,017			
00393	A30965														
00393	A30885		$ 22,569	$ 3,893	$ 6,696	$ 4,912		$ 13,216	$ 7,110	$ (255)	$ 12,999	$ 17,911	$ 17,911	$ 17,912	
00393	A31023														
00393	REMOVE										$ 992			$ 172,500	
			$1,331,718	$211,012	$526,502	$299,263	$199,050	$332,668	$ 421,197	$896,818	$ 305,412	$1,569,690	$3,493,169	$ 921,125	

Hearing Exhibit - 00007061



BA	SA	EAC	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
00393	A30991													
00393	A31444													
00393	A30990													
00393	A31017													
00393	A31484													
00393	A31480													
00393	A30927													
00393	A30765													
00393	A30993													
00393	A30885													
00393	A31023													
00393	REMOVE													
			$1,727,010	$9,041,336	$1,922,010	$5,392,835	$1,925,585	$2,038,585	$2,245,040	$5,127,290	$2,220,040	$1,912,211	$2,084,711	$1,966,712

Hearing Exhibit - 00007062



BA	SA	SAC	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	
00393	A30991														
00393	A31444														
00393	A30960														
00393	A31017														
00393	A31464														
00393	A31460														
00393	A30927														
00393	A30783														
00393	A30963														
00393	A30965														
00393	A31023														
00393	REMOVE														
			$5,024,081	$4,338,239	$2,210,551	$ 5,817,575	$ 4,461,926	$2,261,551	$13,111,454	$16,830,266	$4,820,891	$6,968,874	$12,871,437	$6,740,750	

Hearing Exhibit - 00007063

BA	SA	EAC	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	[redacted]
00393	A30991														
00393	A31444														
00393	A30960														
00393	A31017														
00393	A31464														
00393	A31460														
00393	A30927														
00393	A30783														
00393	A30963														
00393	A30885														
00393	A31023														
00393	REMOVE														
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Hearing Exhibit - 00007064

BA	SA	EAC	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	[redacted]
00393	A30991														
00393	A31444														
00393	A30990														
00393	A31017														
00393	A31464														
00393	A31460														
00393	A30927														
00393	A30763														
00393	A30993														
00393	A30885														
00393	A31023														
00393	REMOVE														
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Hearing Exhibit - 00007065

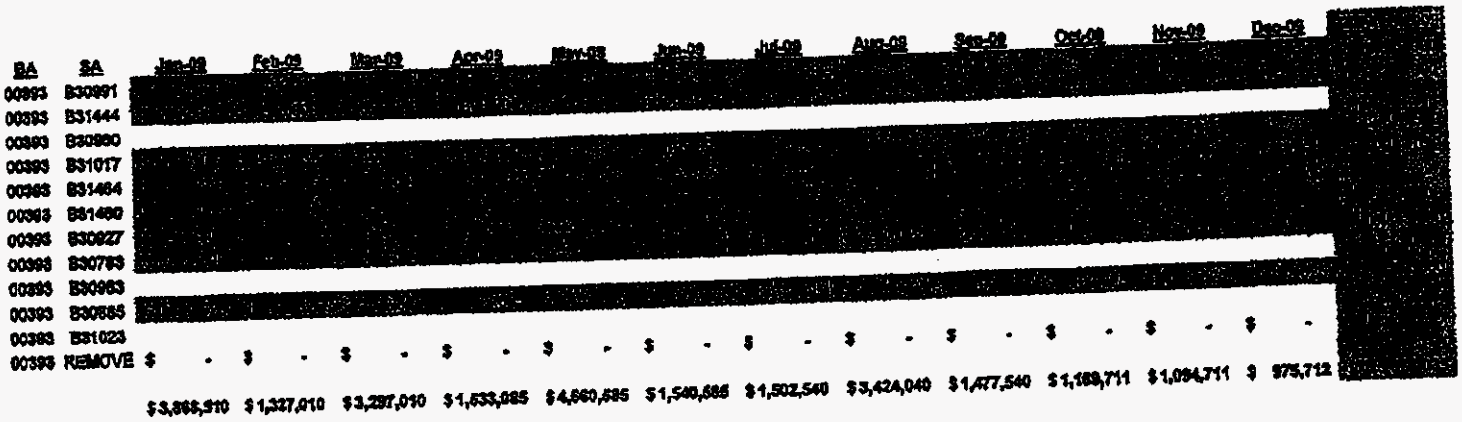
BA	SA	EAC	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
00393	A30991													
00393	A31444													
00393	A30980													
00393	A31017													
00393	A31464													
00393	A31460													
00393	A30927													
00393	A30783													
00393	A30963													
00393	A30685													
00393	A31023													
00393	REMOVE													
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$132,644,690

FPL 130620

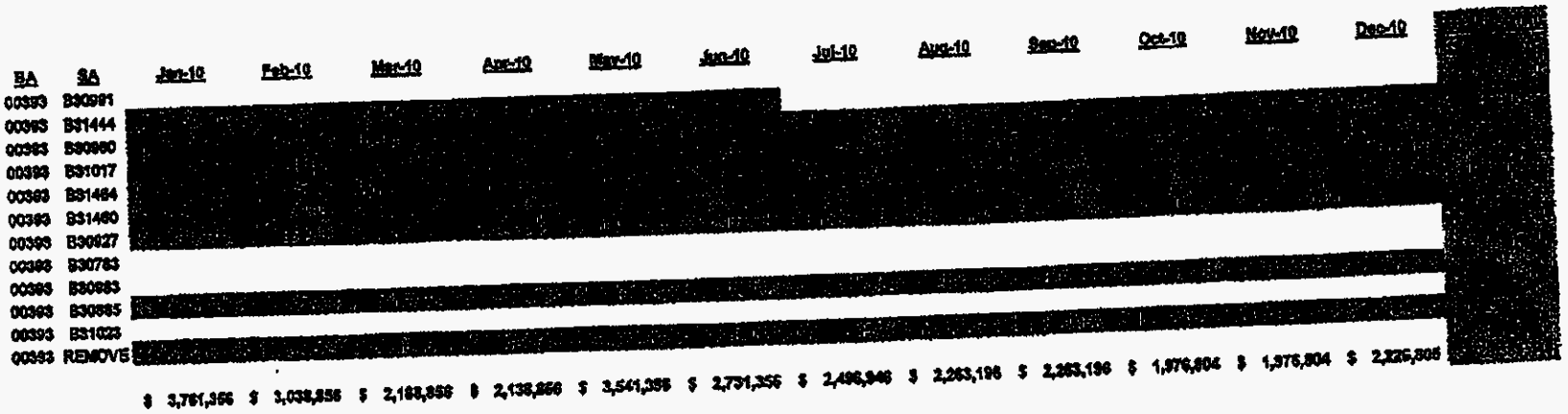
Hearing Exhibit - 00007066

BA	SA	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	[redacted]
00393	BS0991	$ 500,203	$ 84,840	$ 669	$ 574	$ -	$ 93,056	$ 144,310	$ 817,751	$ (81,453)	$ 229,727	$ 228,666	$ 222,943	
00393	BS1444	$ 177,048	$ (42,267)	$ 96,054	$ 227,548	$ 81,812	$ 59,577	$ 84,217	$ 186,774	$ 63,821	$ 100,279	$ 105,279	$ 103,741	
00393	BS0990									$ 1,222			212,900.00	
00393	BS1017	$ 46,446	$ 49,676	$ 13,998	$ 13,582	$ 18,024	$ 20,426	$ 36,580	$ 23,851	$ 55,886	$ 66,274	$ 56,258	$ 58,369	
00393	BS1464	$ 68,027	$ 21,101	$ 71,780	$ 49,096	$ 82,445	$ 133,883	$ 119,315	$ 191,109	$ 179,994	$ 195,951	$ 196,530	$ 197,242	
00393	BS1460	$ 57,432	$ 12,006	$ 8,396	$ 3,730	$ 6,133	$ 12,521	$ 601	$ 7,766	$ 5,769	$ 13,281	$ 16,356	$ 75,491	
00393	BS0927									$ 27,000	$ 50,250	$ 2,872,869		
00393	BS0783	$ 456,875	$ 101,963	$ 328,938	$ 47	$ 137		$ 29,063			$ 906,017			
00393	BS0993													
00393	BS0995	$ 22,599	$ 3,998	$ 6,998	$ 4,912		$ 19,216	$ 7,110	$ (258)	$ 12,969	$ 17,911	$ 17,911	$ 17,912	
00393	BS1023													
00393	REMOVE									$ 216			$ 37,500	
		$1,331,716	$211,012	$526,502	$299,283	$189,050	$332,658	$ 421,197	$ 896,818	$ 305,426	$1,569,690	$3,493,169	$ 923,826	

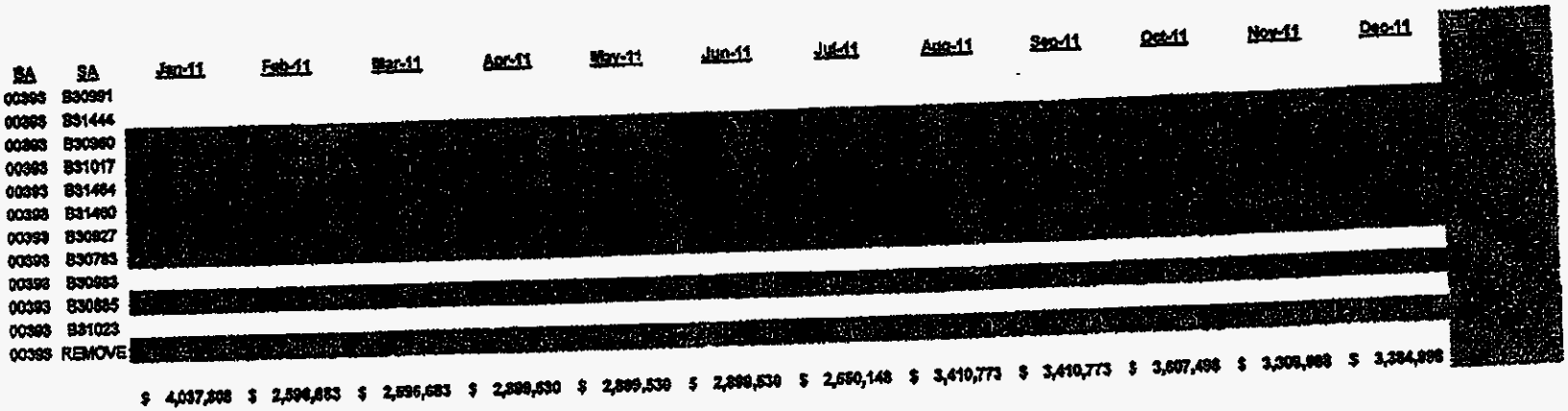
Hearing Exhibit - 00007067



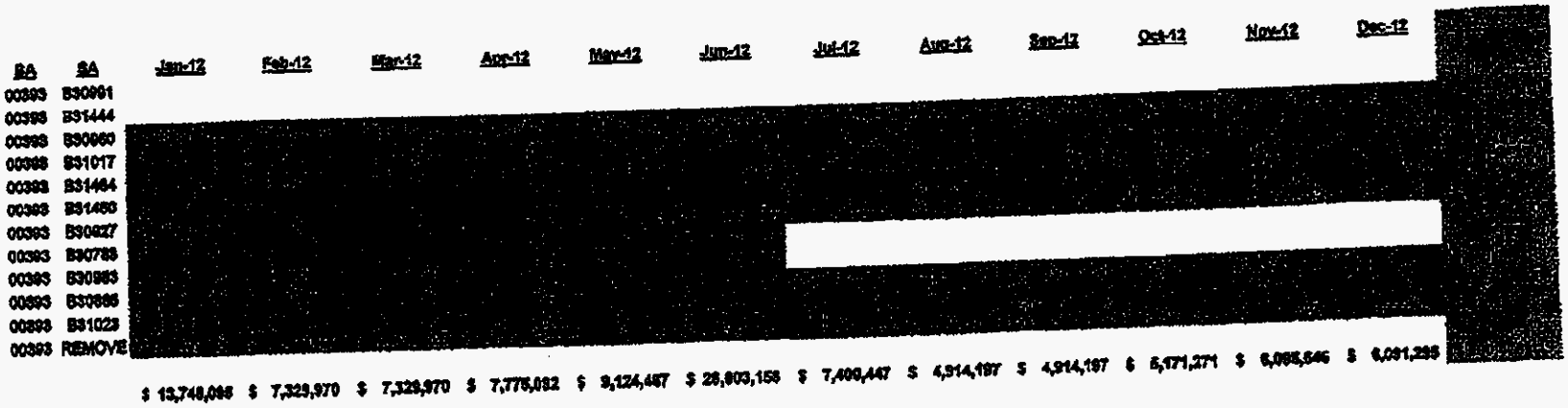
Hearing Exhibit - 00007068



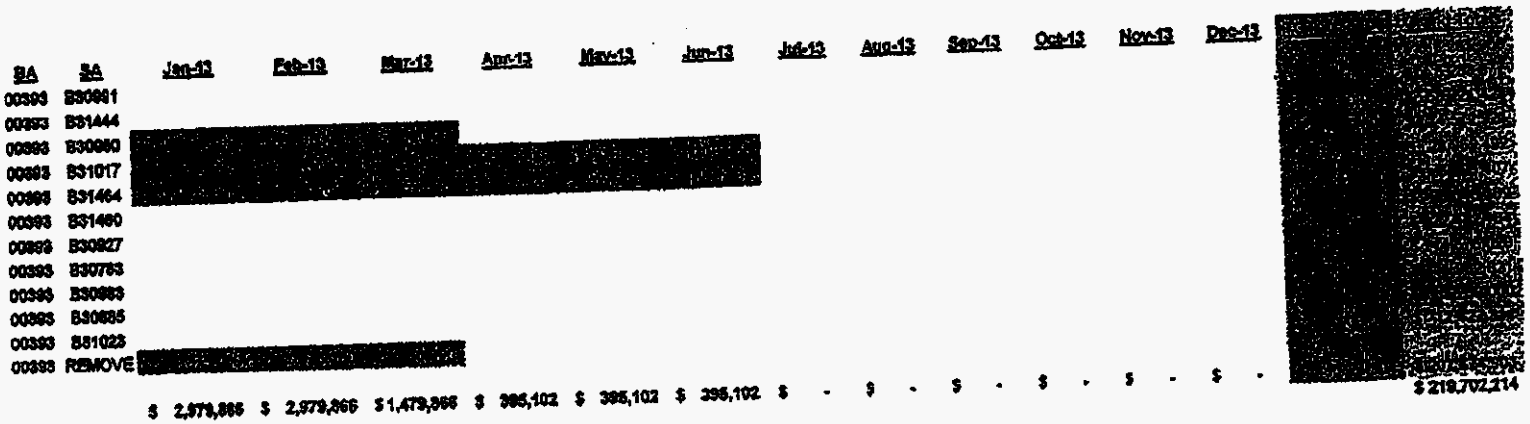
Hearing Exhibit - 00007069



Hearing Exhibit - 00007070



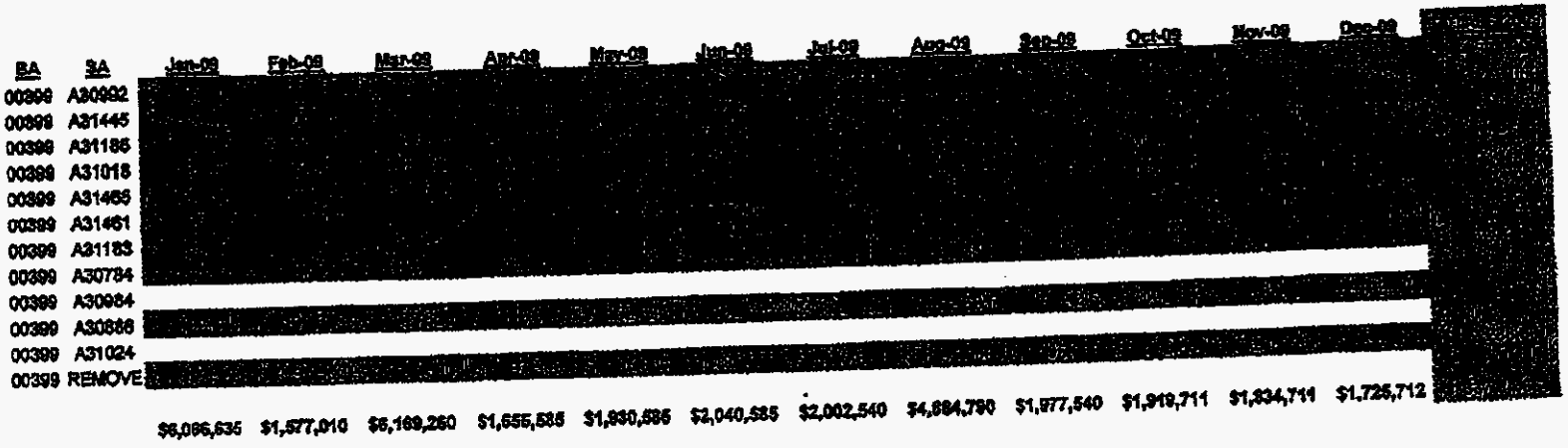
Hearing Exhibit - 00007071



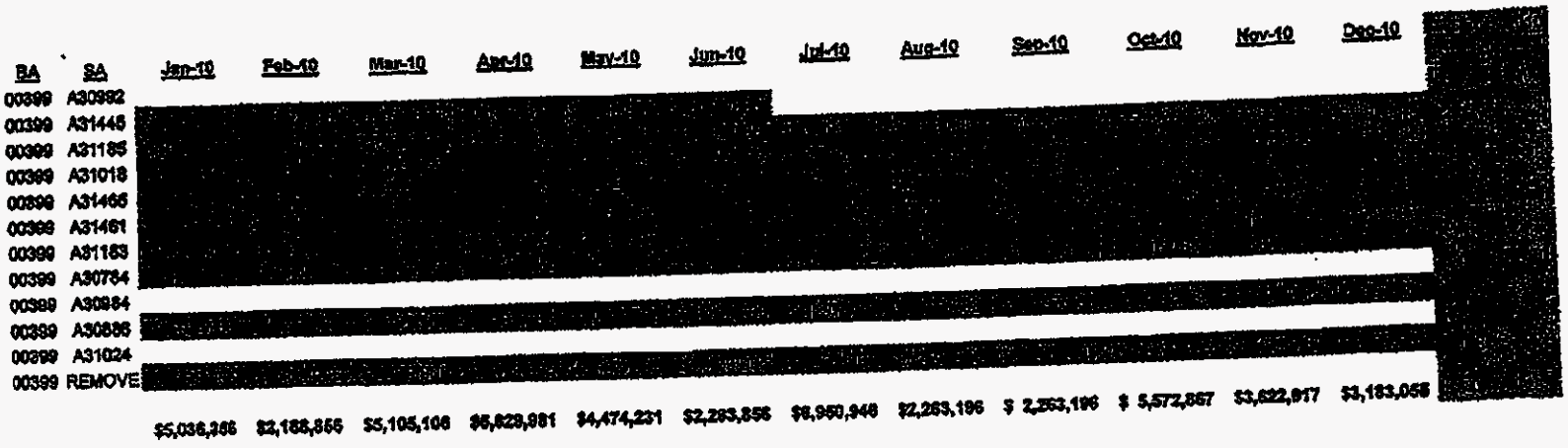
Hearing Exhibit - 00007072

BA	SA	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
00399	A30992	$ 500,203	$ 64,840	$ 689	$ 374	$ -	$ 93,056	$ 144,310	$517,751	$ (61,453)	$ 229,727	$ 226,666	$ 222,943	
00399	A31445	$ 177,046	$ (42,267)	$ 96,054	$227,543	$ 81,312	$ 59,577	$ 84,217	$156,774	$ 63,821	$ 100,279	$ 105,279	$ 103,741	
00399	A31185									$ 877			152,500.00	
00399	A31018	$ 46,446	$ 49,676	$ 13,996	$ 13,562	$ 19,024	$ 20,426	$ 36,580	$ 23,651	$ 55,866	$ 56,274	$ 56,259	$ 56,356	
00399	A31466	$ 68,027	$ 21,101	$ 71,760	$ 46,096	$ 82,445	$133,863	$ 119,318	$191,109	$ 179,994	$ 196,951	$ 195,830	$ 197,242	
00399	A31461	$ 57,432	$ 12,006	$ 8,366	$ 3,730	$ 8,133	$ 12,521	$ 601	$ 7,788	$ 5,769	$ 13,261	$ 16,356	$ 75,431	
00399	A31183									$ 27,000	$ 50,250	$2,672,669		
00399	A30784	$ 459,875	$101,963	$328,936	$ 47	$ 137		$ 29,063			$ 906,017			
00399	A30994													
00399	A30886	$ 22,689	$ 3,693	$ 6,698	$ 4,912		$ 13,216	$ 7,110	$ (256)	$ 12,969	$ 17,911	$ 17,911	$ 17,912	
00399	A31024													
00399	REMOVE									$ 561			$ 97,500	
		$1,331,718	$211,012	$526,502	$299,263	$189,050	$332,658	$ 421,197	$896,818	$ 305,426	$1,569,690	$3,493,169	$ 923,625	

Hearing Exhibit - 00007073

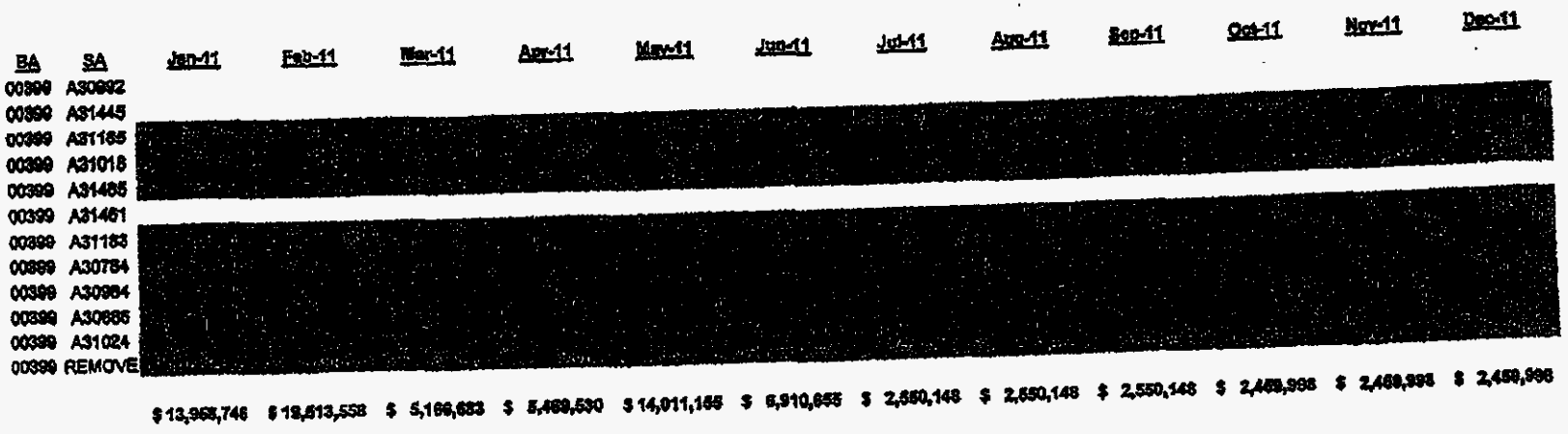


Hearing Exhibit - 00007074



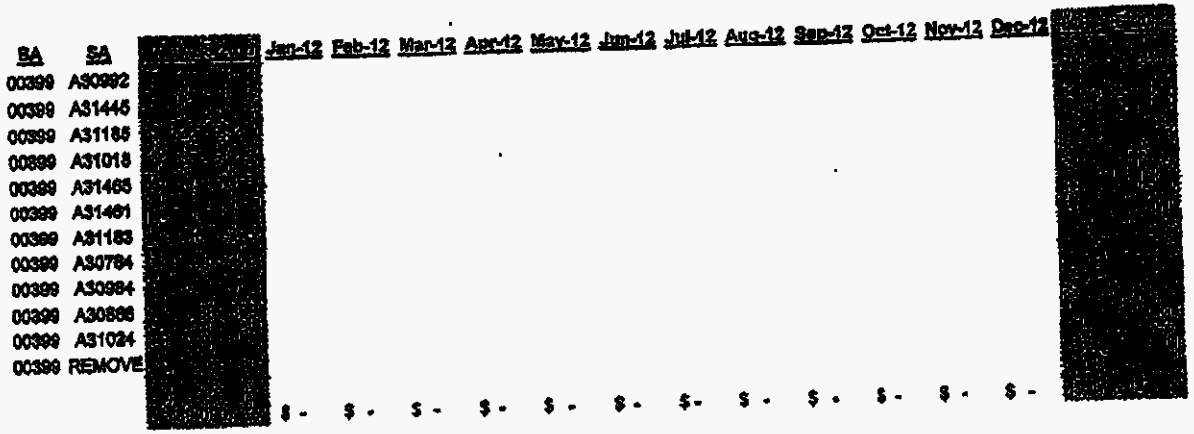
BA	SA	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
00399	A30992												
00399	A31445												
00399	A31185												
00399	A31018												
00399	A31466												
00399	A31461												
00399	A31183												
00399	A30784												
00399	A30984												
00399	A30686												
00399	A31024												
00399	REMOVE												
		$5,036,366	$2,188,855	$5,105,106	$6,829,981	$4,474,231	$2,283,856	$6,950,946	$2,283,196	$ 2,283,196	$ 5,572,867	$3,622,917	$3,183,056

Hearing Exhibit - 00007075



BA	SA	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
00399	A30992												
00399	A31445												
00399	A31165												
00399	A31015												
00399	A31465												
00399	A31461												
00399	A31163												
00399	A30784												
00399	A30994												
00399	A30686												
00399	A31024												
00399	REMOVE												
		$ 13,958,746	$ 12,513,558	$ 5,166,683	$ 5,469,530	$ 14,011,165	$ 6,910,655	$ 2,550,148	$ 2,550,148	$ 2,550,148	$ 2,469,998	$ 2,469,998	$ 2,469,998

Hearing Exhibit - 00007076



BA	SA	[redacted]	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	[redacted]
00399	A30992														
00399	A31445														
00399	A31185														
00399	A31018														
00399	A31465														
00399	A31461														
00399	A31183														
00399	A30784														
00399	A30994														
00399	A30886														
00399	A31024														
00399	REMOVE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Hearing Exhibit - 00007077

BA	SA	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	[redacted]
00399	A30992													
00399	A31445													
00399	A31185													
00399	A31018													
00399	A31465													
00399	A31461													
00399	A31183													
00399	A30784													
00399	A30964													
00399	A30886													
00399	A31024													
00399	REMOVE													
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Hearing Exhibit - 00007078

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
0399830992	$ 500,203	$ 84,840	$ 689	$ 374	$ -	$ 93,056	$ 144,310	$517,761	$ (61,453)	$ 229,727	$ 228,669	$ 222,943	1,940,906
0399831445	$ 177,048	$ (42,267)	$ 96,054	$227,543	$ 61,312	$ 59,577	$ 84,217	$166,774	$ 83,821	$ 100,279	$ 105,279	$ 103,741	1,233,577
0399831185									$ 1,222			212500	213,722
0399831018	$ 46,446	$ 49,576	$ 13,998	$ 13,562	$ 19,024	$ 20,426	$ 36,580	$ 23,651	$ 56,888	$ 56,274	$ 56,259	$ 56,366	448,136
0399831485	$ 68,027	$ 21,101	$ 71,760	$ 49,096	$ 82,445	$133,863	$ 119,318	$191,109	$ 179,994	$ 195,951	$ 195,830	$ 197,242	1,505,734
0399831461	$ 57,432	$ 12,006	$ 8,366	$ 3,730	$ 6,133	$ 12,521	$ 601	$ 7,766	$ 5,769	$ 13,251	$ 16,356	$ 75,491	219,413
0399831183									$ 27,000	$ 50,250	$2,672,869		2,960,119
0399830784	$ 459,675	$101,963	$328,936	$ 47	$ 137		$ 29,083			$ 906,017			1,825,039
0399830984													0
0399830686	$ 22,669	$ 3,693	$ 6,698	$ 4,912		$ 13,216	$ 7,110	$ (255)	$ 12,969	$ 17,911	$ 17,911	$ 17,912	124,966
0399831024													0
0399REMOVE									$ 218			$ 37,500	37,718
	$1,331,718	$211,012	$526,502	$299,263	$169,050	$332,858	$ 421,197	$896,816	$ 305,426	$1,569,690	$3,496,169	$ 923,625	10,500,127
													0

Hearing Exhibit - 00007079

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	[redacted]
0399B30992	$ 325,000	$ 325,000	$ 400,000	$ 400,000	$ 425,000	$ 450,000	$ 475,000	$ 475,000	$ 450,000	$ 250,000	$ 250,000	$ 100,000	
0399B31445	$ 250,000	$ 300,000	$ 325,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 250,000	$ 175,000	$ 150,000	
0399B31185													
0399B31018	$ 199,132	$ 199,132	$ 199,132	$ 195,899	$ 195,899	$ 195,899	$ 199,132	$ 199,132	$ 199,132	$ 177,007	$ 177,007	$ 177,007	
0399B31465	$ 347,545	$ 347,545	$ 347,545	$ 354,353	$ 354,353	$ 354,353	$ 373,075	$ 373,075	$ 373,075	$ 337,371	$ 337,371	$ 337,371	
0399B31461	$ 256,208	$ 52,706	$ 52,706	$ 52,706	$ 52,706	$ 137,706	$ 52,706	$ 52,706	$ 52,706	$ 52,706	$ 52,706	$ 106,709	
0399B31183	$ 467,500		$1,870,000	$ 127,500	$3,230,000								
0399B30784													
0399B30984								$1,921,250					
0399B30686	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	$ 102,625	
0399B31024													
0399REMOVE													
	$1,947,010	$1,327,010	$3,297,010	$1,533,085	$4,660,585	$1,540,585	$1,502,540	$3,423,790	$1,477,540	$1,169,711	$1,094,711	$ 975,712	

0399B30992	325,000	325,000	400,000	400,000	425,000	450,000	475,000	475,000	450,000	250,000	250,000	100,000
0399B31445	250,000	300,000	325,000	300,000	300,000	300,000	300,000	300,000	300,000	250,000	175,000	150,000
0399B31185	0	0	0	0	0	0	0	0	0	0	0	0
0399B31018	199,132	199,132	199,132	195,899	195,899	195,899	199,132	199,132	199,132	177,007	177,007	177,007
0399B31465	347,545	347,545	347,545	354,353	354,353	354,353	373,075	373,075	373,075	337,371	337,371	337,371
0399B31461	256,208	52,706	52,706	52,706	52,706	137,706	52,706	52,706	52,706	52,706	52,706	106,709
0399B31183	467,500	0	1,870,000	127,500	3,230,000	0	0	0	0	0	0	0
0399B30784	0	0	0	0	0	0	0	1,921,250	0	0	0	0
0399B30984	0	0	0	0	0	0	0	0	0	0	0	0
0399B30686	102,625	102,625	102,625	102,625	102,625	102,625	102,625	102,625	102,625	102,625	102,625	102,625
0399B31024	0	0	0	0	0	0	0	0	0	0	0	0
0399REMOVE	0	0	0	0	0	0	0	0	0	0	0	0
	1,947,010	1,327,010	3,297,010	1,533,085	4,660,585	1,540,585	1,502,540	3,423,790	1,477,540	1,169,711	1,094,711	975,712
	0	0	0	0	0	0	0	0	0	0	0	0

Hearing Exhibit - 00007080

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	[redacted]
0399830992													
0399831445	$ 150,000	$ 150,000	$ 150,000	$ 100,000	$ 100,000	$ 100,000							
0399831185	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	1045947.1	
0399831018	$ 183,355	$ 183,355	$ 183,355	$ 183,355	$ 183,355	$ 183,355	$ 257,010	$ 257,010	$ 257,010	$ 162,982	$ 162,982	$ 162,982	
0399831465	$ 375,109	$ 375,109	$ 375,109	$ 375,109	$ 375,109	$ 375,109	$ 525,794	$ 525,794	$ 525,794	$ 333,430	$ 333,430	$ 333,430	
0399831461	$ 52,083	$ 52,083	$ 52,083	$ 52,083	$ 52,083	$ 177,083	$ 52,083	$ 52,083	$ 52,083	$ 52,083	$ 52,083	$ 302,084	
0399831183	$1,572,500	$ 850,000			$1,402,500	$ 467,500	$ 233,750						
0399830784			$1,921,500										
0399830984										$1,441,125			
0399830686	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	$ 197,783	
0399831024													
0399REMOVE	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	$ 184,579	
	$3,761,356	$3,038,856	$4,110,356	$2,138,856	$3,541,356	$2,731,356	$2,496,946	$2,263,196	$2,263,196	$3,417,929	$1,976,804	$2,226,806	
0399830992	0	0	0	0	0	0	0	0	0	0	0	0	
0399831445	150,000	150,000	150,000	100,000	100,000	100,000	0	0	0	0	0	0	
0399831185	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	1,045,947	
0399831018	183,355	183,355	183,355	183,355	183,355	183,355	257,010	257,010	257,010	162,982	162,982	162,982	
0399831465	375,109	375,109	375,109	375,109	375,109	375,109	525,794	525,794	525,794	333,430	333,430	333,430	
0399831461	52,083	52,083	52,083	52,083	52,083	177,083	52,083	52,083	52,083	52,083	52,083	302,084	
0399831183	1,572,500	850,000	0	0	1,402,500	467,500	233,750	0	0	0	0	0	
0399830784	0	0	1,921,500	0	0	0	0	0	0	1,441,125	0	0	
0399830984	0	0	0	0	0	0	0	0	0	0	0	0	
0399830686	197,783	197,783	197,783	197,783	197,783	197,783	197,783	197,783	197,783	197,783	197,783	197,783	
0399831024	0	0	0	0	0	0	0	0	0	0	0	0	
0399REMOVE	184,579	184,579	184,579	184,579	184,579	184,579	184,579	184,579	184,579	184,579	184,579	184,579	
	3,761,356	3,038,856	4,110,356	2,138,856	3,541,356	2,731,356	2,496,946	2,263,196	2,263,196	3,417,929	1,976,804	2,226,806	
	0	0	0	0	0	0	0	0	0	0	0	0	

Hearing Exhibit - 00007081

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
0399830992												
0399831445												
0399831185	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85	1394595.85
0399831018	$ 256,691	$ 256,691	$ 256,691	$ 348,584	$ 348,584	$ 348,584	$ 239,178	$ 239,178	$ 239,178	$ 204,152	$ 204,152	$ 204,152
0399831485	$ 525,141	$ 525,141	$ 525,141	$ 736,095	$ 736,095	$ 736,095	$ 496,119	$ 496,119	$ 496,119	$ 440,995	$ 440,995	$ 440,995
0399831461												$ 500,000
0399831163								$ 860,625	$ 860,625	$1,147,500	$ 860,000	$ 425,000
0399830784												
0399830984												
0399830886	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500	$ 174,500
0399831024												
0399REMOVE	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105	$ 246,105
	$ 2,597,033	$2,597,033	$2,597,033	$2,899,880	$2,899,880	$2,899,880	$2,560,498	$3,411,123	$3,411,123	$3,607,848	$3,310,348	$3,385,348
0399830992	0	0	0	0	0	0	0	0	0	0	0	0
0399831445	0	0	0	0	0	0	0	0	0	0	0	0
0399831185	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596	1,394,596
0399831018	256,691	256,691	256,691	348,584	348,584	348,584	239,178	239,178	239,178	204,152	204,152	204,152
0399831485	525,141	525,141	525,141	736,095	736,095	736,095	496,119	496,119	496,119	440,995	440,995	440,995
0399831461	0	0	0	0	0	0	0	0	0	0	0	500,000
0399831163	0	0	0	0	0	0	0	860,625	860,625	1,147,500	860,000	425,000
0399830784	0	0	0	0	0	0	0	0	0	0	0	0
0399830984	0	0	0	0	0	0	0	0	0	0	0	0
0399830886	174,500	174,500	174,500	174,500	174,500	174,500	174,500	174,500	174,500	174,500	174,500	174,500
0399831024	0	0	0	0	0	0	0	0	0	0	0	0
0399REMOVE	246,105	246,105	246,105	246,105	246,105	246,105	246,105	246,105	246,105	246,105	246,105	246,105
	2,597,033	2,597,033	2,597,033	2,899,880	2,899,880	2,899,880	2,560,498	3,411,123	3,411,123	3,607,848	3,310,348	3,385,348
	0	0	0	0	0	0	0	0	0	0	0	0

Hearing Exhibit - 00007082

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
0399B30992												
0399B31445												
0399B31185	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	2788680.85	3145701.25
0399B31018	$ 361,738	$ 361,738	$ 361,738	$ 507,052	$ 507,052	$ 507,052	$ 346,764	$ 346,764	$ 346,764	$ 446,294	$ 446,294	$ 446,294
0399B31485	$ 746,331	$ 746,331	$ 746,331	$ 1,046,139	$1,046,139	$ 1,046,139	$ 774,702	$ 774,702	$ 774,702	$ 932,246	$ 932,246	$ 932,246
0399B31461												$ 500,000
0399B31183	$4,016,250				$1,349,375	$ 255,000	$2,486,250				$ 924,375	
0399B30764						$ 2,401,875					$12,970,125	
0399B30984							$2,429,170	$2,429,170	$2,429,170	$2,429,170	$ 2,429,170	$2,429,170
0399B30686	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,930	$ 511,918
0399B31024											$ 5,260,000	
0399REMOVE	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 492,120	$ 555,124
	$8,917,050	$4,900,800	$4,900,800	$ 5,346,922	$6,695,297	$ 6,002,797	$9,829,817	$7,343,367	$7,343,367	$7,600,441	$26,744,941	$8,520,453
0399B30992	0	0	0	0	0	0	0	0	0	0	0	0
0399B31445	0	0	0	0	0	0	0	0	0	0	0	0
0399B31185	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	2,788,681	3,145,701
0399B31018	361,738	361,738	361,738	507,052	507,052	507,052	346,764	346,764	346,764	446,294	446,294	446,294
0399B31485	746,331	746,331	746,331	1,046,139	1,046,139	1,046,139	774,702	774,702	774,702	932,246	932,246	932,246
0399B31461	0	0	0	0	0	0	0	0	0	0	0	500,000
0399B31183	4,016,250	0	0	0	1,349,375	255,000	2,486,250	0	0	0	924,375	0
0399B30764	0	0	0	0	0	2,401,875	0	0	0	0	12,970,125	0
0399B30984	0	0	0	0	0	0	2,429,170	2,429,170	2,429,170	2,429,170	2,429,170	2,429,170
0399B30686	511,930	511,930	511,930	511,930	511,930	511,930	511,930	511,930	511,930	511,930	511,930	511,918
0399B31024	0	0	0	0	0	0	0	0	0	0	5,260,000	0
0399REMOVE	492,120	492,120	492,120	492,120	492,120	492,120	492,120	492,120	492,120	492,120	492,120	555,124
	8,917,050	4,900,800	4,900,800	5,346,922	6,695,297	6,002,797	9,829,817	7,343,367	7,343,367	7,600,441	26,744,941	8,520,453
	0	0	0	0	0	0	0	0	0	0	0	0

FPL 130637

Hearing Exhibit - 00007083

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
0399B30982												
0399B31445												
0399B31185	2125000	2125000	850000									
0399B31018	$ 219,968	$ 219,968	$ 219,968	$ 219,968	$ 219,968	$ 219,968						
0399B31465	$ 259,898	$ 259,898	$ 259,898	$ 175,134	$ 175,134	$ 175,134						
0399B31461												
0399B31183												
0399B30784												
0399B30964												
0399B30686												
0399B31024												
0399REMOVE	$ 375,000	$ 375,000	$ 150,000									
	$2,979,866	$2,979,866	$1,479,866	$ 395,102	$ 395,102	$ 395,102	$ -	$ -	$ -	$ -	$ -	$ -
0399B30982	0	0	0	0	0	0	0	0	0	0	0	0
0399B31445	0	0	0	0	0	0	0	0	0	0	0	0
0399B31185	2,125,000	2,125,000	850,000	0	0	0	0	0	0	0	0	0
0399B31018	219,968	219,968	219,968	219,968	219,968	219,968	0	0	0	0	0	0
0399B31465	259,898	259,898	259,898	175,134	175,134	175,134	0	0	0	0	0	0
0399B31461	0	0	0	0	0	0	0	0	0	0	0	0
0399B31183	0	0	0	0	0	0	0	0	0	0	0	0
0399B30784	0	0	0	0	0	0	0	0	0	0	0	0
0399B30964	0	0	0	0	0	0	0	0	0	0	0	0
0399B30686	0	0	0	0	0	0	0	0	0	0	0	0
0399B31024	0	0	0	0	0	0	0	0	0	0	0	0
0399REMOVE	375,000	375,000	150,000	0	0	0	0	0	0	0	0	0
	2,979,866	2,979,866	1,479,866	395,102	395,102	395,102	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0

FPL 130638

Hearing Exhibit - 00007084

Binder 200812 Re-Estimate of EPU ERs
Attribution of FYP Dollars to EPU Scope
Additions, Removal & Retirement Estimates
Vol 1 of 2

Tab 2008 -> 2013 EPU FYP

Hearing Exhibit - 00007085

1	2	3	4	5	6	7	8	9	10	11
Sum of Total				Fiscal year						
PLT	BAY	BASE	Level	2009	2010	2011	2012	2013		Grand Total
PSL	663BA		EPU PSL U1 ASME AND	30,268,551	7,915,983	600,000				38,784,534
			EPU PSL U1 PPL LOAD		7,915,983	4,057,975				11,973,958
			EPU PSL U1 TURBINE A		7,915,983	13,716,350				21,632,333
			EPU PSL U1 TURBINE A			16,000,000				16,000,000
			EPU PSL U1 MISC BOP		600,000	6,177,482				6,777,482
			EPU PSL U1 BOP CONTR		11,915,983	10,591,387				22,507,370
			EPU PSL U1 PPL ENGR		1,915,983	1,543,054				3,459,037
			EPU PSL U1 OUTAGE EX			7,600,000				7,600,000
			EPU PSL U1 BOP ENGR		4,223,575	1,597,860				5,821,435
			EPU PSL U1 MISC PROJ		765,000	765,000				1,530,000
			EPU PSL1 PPL PROJECT		2,715,983	3,997,304				6,713,287
			EPU PSL1 U1 REMOVAL		1,915,983	1,915,983				3,831,966
663BA Total				30,268,551	43,715,864	63,097,374				137,081,789
	663BB		EPU PSL U1 ASME AND		4,057,983					4,057,983
			EPU PSL U1 PPL LOAD		7,915,983	4,057,975	8,115,950	4,057,950		24,147,858
			EPU PSL U1 TURBINE A			17,915,983	32,117,350			50,033,333
			EPU PSL U1 TURBINE A				16,000,000			16,000,000
			EPU PSL U1 MISC BOP		600,000	1,915,983	12,915,951	1,915,983		17,347,917
			EPU PSL U1 BOP CONTR		3,915,983	3,915,983	9,915,934	133,983		17,881,883
			EPU PSL U1 PPL ENGR		1,915,983	1,915,983	2,915,934	2,915,983		9,663,883
			EPU PSL U1 OUTAGE EX				7,915,983			7,915,983
			EPU PSL U1 BOP ENGR		4,458,575	1,597,860	797,800	350,000		7,204,235
			EPU PSL U1 MISC PROJ		765,000	765,000				1,530,000
			EPU PSL1 PPL PROJECT		2,715,983	3,997,304	5,997,983	4,057,950		16,769,220
			EPU PSL1 U1 REMOVAL		1,915,983	1,915,983	7,915,979			11,747,945
663BB Total					27,915,983	38,915,974	108,915,950	14,915,950		190,663,857
	663BA		EPU PSL U2 ASME AND	30,268,551	5,915,983	600,000				36,784,534
			EPU PSL U2 PPL LOAD		7,915,983	4,057,975				11,973,958
			EPU PSL U2 TURBINE A		11,915,983	13,716,350				25,632,333
			EPU PSL U2 TURBINE A			16,000,000				16,000,000
			EPU PSL U2 MISC BOP		600,000	6,177,482	1,915,983			8,693,465
			EPU PSL U2 BOP CONTR		11,915,983	11,915,983	915,983			24,747,949
			EPU PSL U2 PPL ENGR		1,915,983	1,915,983				3,831,966
			EPU PSL U2 OUTAGE EX			7,600,000				7,600,000
			EPU PSL U2 BOP ENGR		4,458,575	1,597,860				6,056,435
			EPU PSL U2 MISC PROJ		765,000	765,000				1,530,000
			EPU PSL U2 PPL PROJE		2,715,983	3,997,304				6,713,287
			EPU PSL2 U2 REMOVAL		1,915,983	1,915,983				3,831,966
663BA Total				30,268,551	47,915,911	81,992,499	1,915,983			162,092,944
	663BB		EPU PSL U2 ASME AND		5,915,983					5,915,983
			EPU PSL U2 PPL LOAD		7,915,983	4,057,975	8,115,950	4,057,950		24,147,858
			EPU PSL U2 TURBINE A				16,000,000	21,915,950		37,915,950
			EPU PSL U2 TURBINE A					16,000,000		16,000,000
			EPU PSL U2 MISC BOP		600,000	765,000	765,000	12,915,983		15,045,983
			EPU PSL U2 BOP CONTR		3,915,983	3,915,983	3,915,983	3,915,983		15,663,932
			EPU PSL U2 PPL ENGR		1,915,983	1,915,983	2,915,983	1,915,983		8,663,932
			EPU PSL U2 OUTAGE EX					7,915,983		7,915,983
			EPU PSL U2 BOP ENGR		4,458,575	1,597,860	797,800	350,000		7,204,235
			EPU PSL U2 MISC PROJ		765,000	765,000				1,530,000
			EPU PSL U2 PPL PROJE		2,715,983	3,997,304	5,997,983	4,057,950		16,769,220
			EPU PSL2 U2 REMOVAL		1,915,983	1,915,983	7,915,979			11,747,945
663BB Total					30,268,766	19,344,487	43,443,148	80,005,888		183,691,304

EPU_DATA PTR_FYP_Allocation_to_Model_121502.xls

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EPU_DATA PTR_FTP_Attribution_to_Units_121506.xls

Hearing Exhibit - 00007087

FPL 130642

Binder	200812 Re-Estimate of EPU ERs Attribution of FYP Dollars to EPU Scope Additions, Removal & Retirement Estimates Vol 1 of 2
Tab	PSL Removal Cost Hours

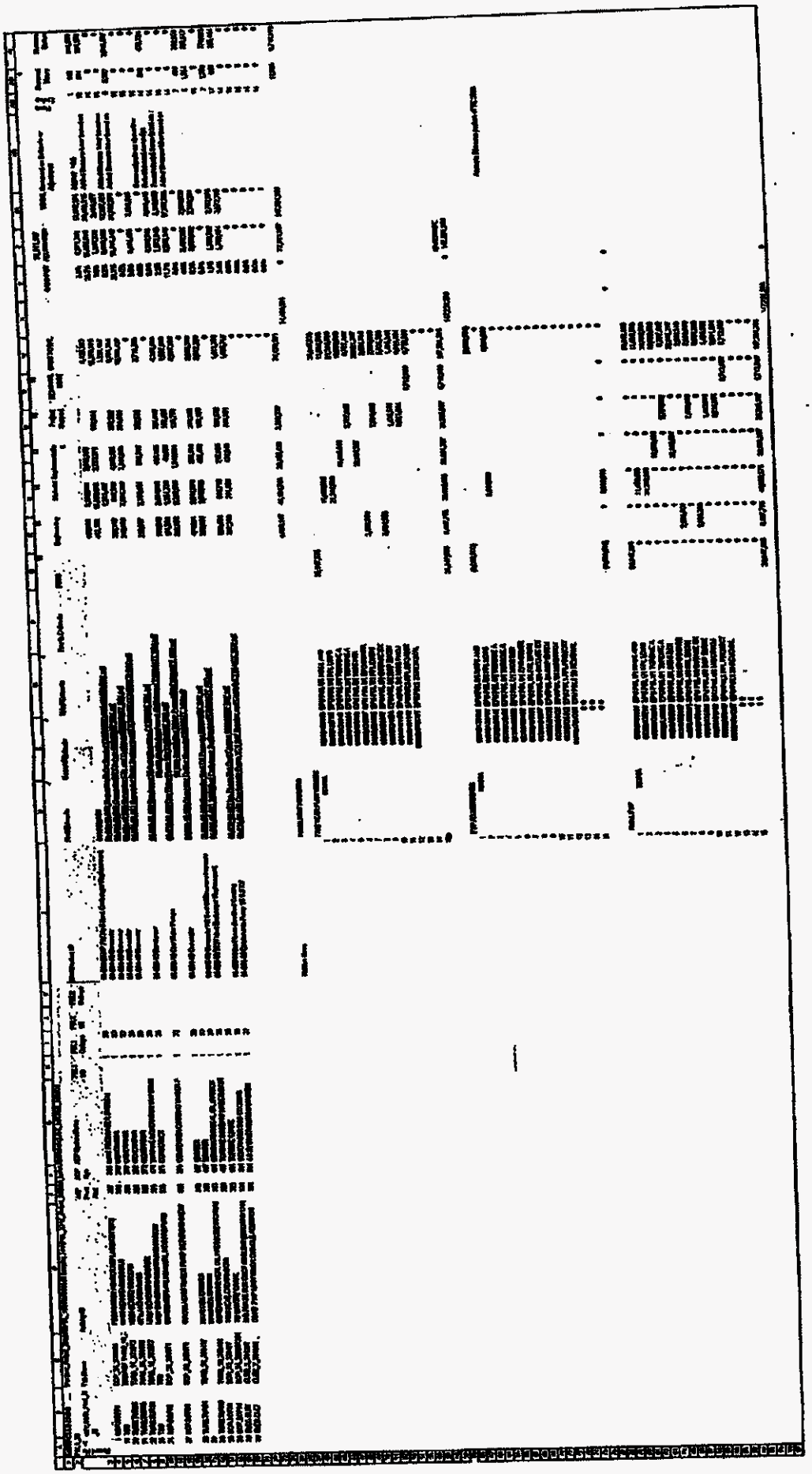
Hearing Exhibit - 00007088

EQUIPMENT DESCRIPTION	DOLLARS	COMPONENT REMOVAL CRAFT HOURS	DISPOSAL HOURS	A&A PERCENT		ABATEMENT ALLOWANCE
PSL1						
1 [illegible]		[illegible]	[illegible]	10%		[illegible]
2 Isolated Phase Bus Duct Cooling		3,462	1,376	43%		[illegible]
3 Condenser Waterlid Condition Upgrades		[illegible]	[illegible]	[illegible]		[illegible]
4 Condensate Pump Rebuild		7,267	[illegible]	9%		[illegible]
5 Generator Work		20,000	5,000	25%		[illegible]
6 Heater Drain Valve Replacement		2,500	700	28%		[illegible]
7 Hydrogen Seal Oil Skid		2,000	400	13%		[illegible]
8 TCW Heat Exchanger		7,150	1,300	18%		[illegible]
9 Replace 1B1 Circulating Water Pump		800	100	13%		[illegible]
10 Replace 1B2 Circulating Water Pump		800	140	17%		[illegible]
11 Circulating Water Pump Upgrade		5,000	840	16%		[illegible]
12 Main Generator Upgrade Options		5,000	600	12%		[illegible]
13 TOTAL SL1-23		69,822	12,849	19%	$ 751,042	$ 87,086
14						
15 GSU Transformers Rework		11,000	1,500	13%		[illegible]
16 Bus Improvement		5,000	1,200	23%		[illegible]
17 Condensate Pump 1C, 6.9kV Breaker & Conduit		7,200	600	8%		[illegible]
18 DEH Constant Pressure Pumps		6,000	1,000	16%		[illegible]
19 Feed Pump Modifications		5,200	1,000	19%		[illegible]
20 1SFM Installation		5,000	600	13%		[illegible]
21 MSR Replacement		10,000	2,000	20%		[illegible]
22 LP Turbine Mods		34,000	6,800	20%		[illegible]
23 HP Turbine Mods		60,000	7,000	12%		[illegible]
24 MSIV T/Wire		30,000	900	3%		[illegible]
25 Heater Drain Pump Mods		4,000	900	23%		[illegible]
26 TOTAL SL1-24		165,843	22,917	14%	$ 1,329,196	$ 116,392
27						
28						
29 **PSL2**						
30 LP Turbine Mods		34,000	4,000	12%		[illegible]
31 3DW Heat Exchanger		7,000	1,200	16%		[illegible]
32 Condensate Pump 2C, 6.9kV Breaker & Conduit		7,750	650	8%		[illegible]
33 Circulating Water Pump Upgrade		6,000	900	15%		[illegible]
34 2B Feedwater Heaters		8,000	900	11%		[illegible]
35 MSR Replacement		10,000	2,000	20%		[illegible]
36 TOTAL SL2-19		74,432	6,916	9%	$ 348,926	$ 71,022
37						
38 Condenser Waterlid Condition Upgrades	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
39 Main Generator Upgrade Options		6,000	N/A			N/A
40 DEH Constant Pressure Pumps		6,000	1,200	18%		[illegible]
41 3D Condensate Pump Motor Rewind		7,231	691	9%		[illegible]
42 Hydrogen Seal Oil Skid		3,000	400	13%		[illegible]
43 Heater Drain Valve Replacement		2,500	700	28%		[illegible]
44 Generator Work		20,000	6,000	30%		[illegible]
45 HP Turbine Mods		60,000	7,000	12%		[illegible]
46 Condensate Pump Rebuild		7,500	800	11%		[illegible]
47 Isolated Phase Bus Duct Cooling		3,182	1,376	43%		[illegible]
48 Circulating Water Pump Upgrade		5,000	840	16%		[illegible]
49 GSU Transformer Replacement		10,000	3,000	30%		[illegible]
TOTAL SL2-20		132,480	22,800	17%	$ 1,326,822	$ 98,077
TOTAL CRAFT HOURS		442,497	64,741	15%	$ 3,754,975	$ 372,046
TOTAL CRAFT DOLLARS - $58/HR		$25,664,826	$3,754,978			
PRORATE THE ITEMS BELOW						
FPL PROJECT MANAGEMENT	$ 61,771,001		$9,637,612			
FPL ENGINEERING	$ 22,858,000					
OUTSIDE VENDOR ENGINEERING	$ 64,248,000					
EPC CM (60% OF TOTAL EPC)	$ 36,981,500		$5,410,702			
SERVICE LABOR (USE 25% FOR RVP)	$ 15,429,000		$2,258,888			
PLANT CRAFT SUPPORT	$ 62,288,000		$9,113,254			
PLANT OF EXTENSION	$ 20,000,000					
			$28,573,352			$ 372,046
ANTICIPATED SCOPE GROWTH - 20%			$5,914,670			74,409
ESTIMATED PSL EPU VALUE			$35,488,022			446,455

(TO BE TRACKED DURING PROJECT BY UNIT AND ER)

Binder	200812 Re-Estimate of EPU ERs Attribution of FYP Dollars to EPU Scope Additions, Removal & Retirement Estimates Vol 1 of 2
Tab	PSL1_23

Hearing Exhibit - 00007090



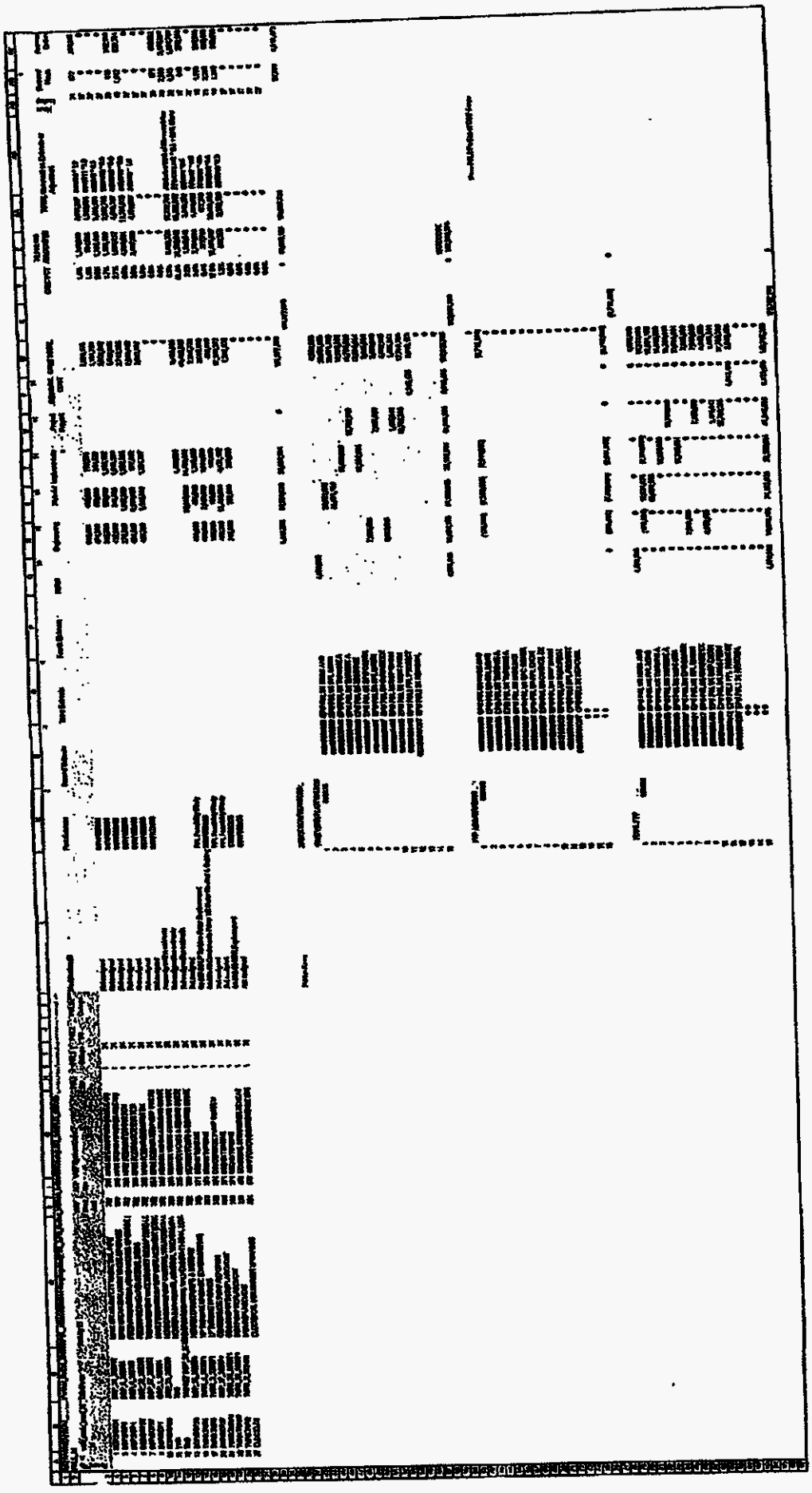
FPL 130646

Hearing Exhibit - 00007091

Binder 200812 Re-Estimate of EPU ERs
Attribution of FYP Dollars to EPU Scope
Additions, Removal & Retirement Estimates
Vol 1 of 2

Tab PSL1_24

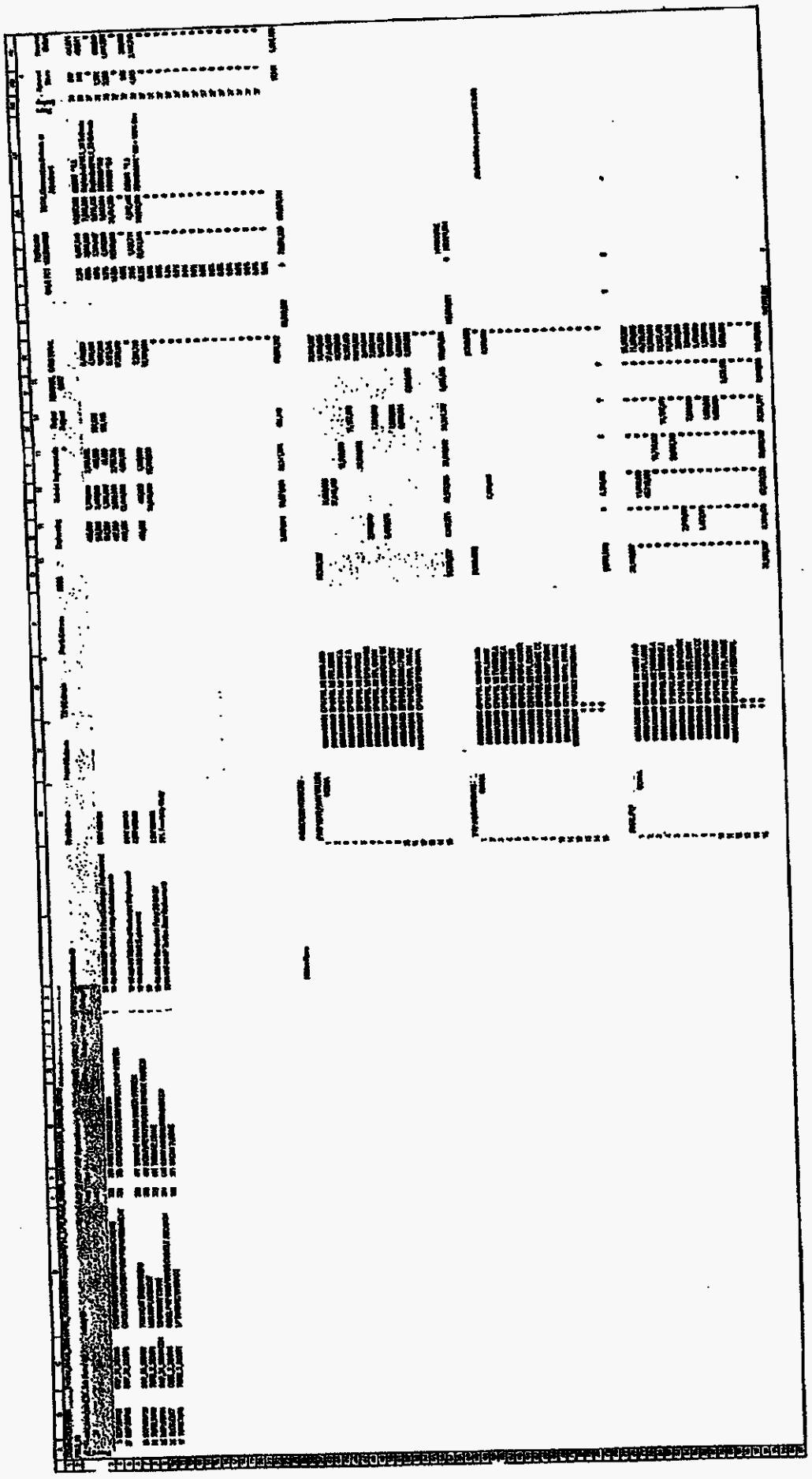
Hearing Exhibit - 00007092



FPL 130648

Binder	200812 Re-Estimate of EPU ERs Attribution of FYP Dollars to EPU Scope Additions, Removal & Retirement Estimates Vol 1 of 2
Tab	PSL2_19

Hearing Exhibit - 00007094

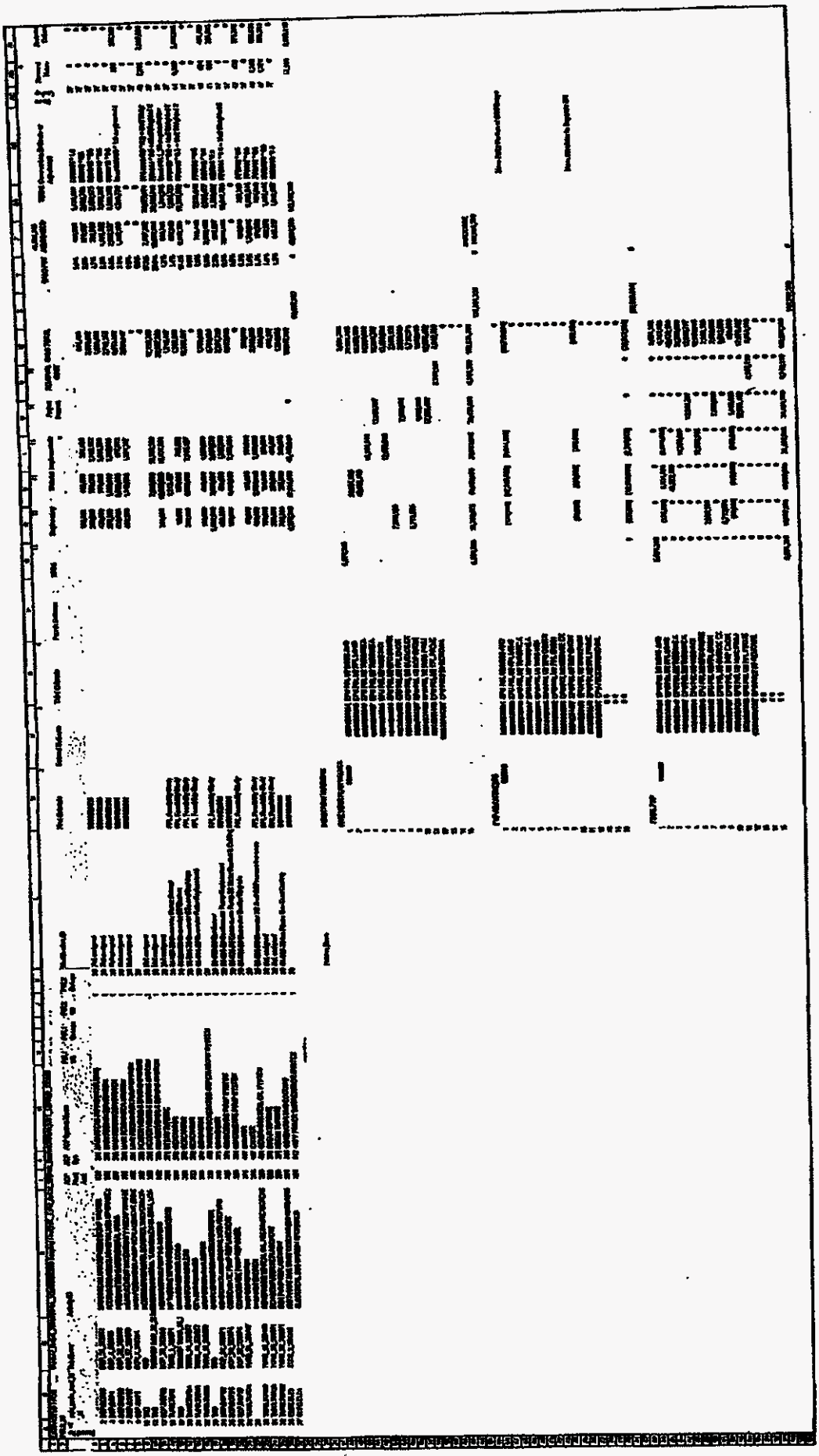


FPL 130650

Binder 200812 Re-Estimate of EPU ERs
Attribution of FYP Dollars to EPU Scope
Additions, Removal & Retirement Estimates
Vol 1 of 2

Tab PSL2_20

Hearing Exhibit - 00007096



FPL 130652

Binder	200812 Re-Estimate of EPU ERs Attribution of FYP Dollars to EPU Scope Additions, Removal & Retirement Estimates Vol 1 of 2
Tab	PTN Removal Cost Hours

Hearing Exhibit - 00007098

C:\Should Be Backed Up\Nuclear Capital\EPU_ERS_012209\Further_ReEst_200810\PTN_111908\200812 Attribution of FYP to EPU\PTN_FYP_Attribution_to_Mods_121508.xls

Prepared By: Rey Mandigma — ORDER OF MAGNITUDE — PTN EPU PROJECT — Reviewed By: Csaba Molnar — Date: 9/29/08

ITEM	DESCRIPTION	QTY	UNIT	TOTAL LABOR	REMOVAL COSTS	CONTINGENCY 20%	TOTAL REMOVAL	AVG RATE	LABOR MH	REMARKS	UNIT 3	UNIT4
	FEEDWATER HEATERS				80% X TOT D&B			$56.00				
2	FWH's 3E8A, 3E8B, 4E8A & 4E8B	4	EA	$3,764,048	$1,120,210	$224,042	$1,344,252		5,794			
3	FWH's 3E5A, 3E5B, 4E5A & 4E5B	4	EA	$3,112,052	$933,609	$186,722	$1,120,331		4,829			
15	FWH's 3E1A, 3E1B, 4E1A & 4E1B	4	EA	$7,948,899	$2,384,670	$476,934	$2,861,604		12,354			
19	FWH's 3E2A, 3E2B, 4E2A & 4E2B	4	EA	$7,179,387	$2,153,816	$430,763	$2,584,579		11,140			
25	FWH's 3E3A, 3E3B, 4E3A & 4E3B	4	EA	$4,587,869	$1,376,310	$274,062	$1,644,372		20,833			
26	FWH's 3E4A, 3E4B, 4E4A & 4E4B			$3,873,619	$1,162,086	$232,418	$1,394,478		24,944			
	SUB-TOTAL FWH			$30,416,601	$9,125,880	$1,824,998	$10,949,816		85,875		44,336	44,336
	MAIN CONDENSER REPLACEMENT											
30	UNIT 3 - 3AN, 3BN, 3AS & 3BS - EPC	4	EA	$12,537,747	$3,761,324	$752,265	$4,513,589		19,455			
30	UNIT 3 - S/C - Remove Tube Bundles	4	EA	$2,000,000	$2,000,000	$400,000	$2,400,000					
30	UNIT 4 - 4AN, 4BN, 4AS & 4BS - EPC	4	EA	$12,537,747	$3,761,324	$752,265	$4,513,589		19,455			19,455
30	UNIT 4 - S/C - Remove Tube Bundles	4	EA	$2,000,000	$2,000,000	$400,000	$2,400,000					
	SUB-TOTAL - COND. REPLACEMENT			$29,075,494	$11,522,648	$2,304,530	$13,827,178		38,910			
	MAIN TRANSFORMER											
9	UNIT 3 - TRANSFORMER	1	EA	$778,564	$233,569	$46,714	$280,283		1,208	Based on Shaw Scoping Document	1,208	
9	UNIT 4 - TRANSFORMER	1	EA	$778,564	$233,569	$46,714	$280,283		1,208	Based on Shaw Scoping Document		1,208
	SUB-TOTAL - TRANSFORMERS			$1,557,127	$467,138	$93,428	$560,566		2,416			
	MOISTURE SEPARATOR REHEATER											
22	UNIT 3 - ST25A THRU ST25D - EPC	4	EA	$3,931,665	$1,178,499	$235,900	$1,414,399		6,101		6,101	
22	UNIT 3 - S/C Remove MSR's	4	EA	$120,000	$120,000	$24,000	$144,000					
22	UNIT 4 - 4T25A THRU 4T25D - EPC	4	EA	$3,931,665	$1,178,499	$235,900	$1,414,399		6,101			6,101
22	UNIT 4 - S/C Remove MSR's	4	EA	$120,000	$120,000	$24,000	$144,000					
	SUB-TOTAL - MSR's			$8,103,329	$2,596,998	$519,800	$3,116,797		12202			
	CONDENSATE PUMPS & MOTORS											
5	UNIT 3 - 3P8A, 3P8B & 3P8C	3	EA	$1,723,598	$517,109	$105,422	$620,531		2875		2,875	
5	UNIT 4 - 4P8A, 4P8B & 4P8C	3	EA	$1,723,598	$517,109	$105,422	$620,531		2875			2,875
	SUB-TOTAL - Pumps & Motors			$3,447,196	$1,034,219	$208,844	$1,241,063		5749			
	FEEDWATER PUMP REPLACEMENT											
56	UNIT 3 - FWP - 3P1A, 3P1B	2	EA	$1,142,648	$342,794	$68,559	$411,353		1773	Based on Shaw Scoping Document	1,773	
56	UNIT 4 - FWP - 4P1A, 4P1B	2	EA	$1,142,648	$342,794	$68,559	$411,353		1773	Based on Shaw Scoping Document		1,773
	SUB-TOTAL - FW PUMPS			$2,285,296	$685,589	$137,118	$822,707		3546			
	EMERGENCY CONTAINMENT FILTER											
57	ECF 3V3A, 3V3B & 3V3C	3	EA	$1,313,088	$1,313,088	$262,618	$1,575,713		16000	All removal costs	16,000	
57	ECF 4V3A, 4V3B & 4V3C	3	EA	$1,313,088	$1,313,088	$262,618	$1,575,713		16000	All removal costs		16,000
	SUB-TOTAL - ECF			$2,626,176	$2,626,176	$525,236	$3,151,426		32000			
	REPLACEMENT OF TPCW HEAT EXCH.											
32	TPCW HX - 3E7A, 3E7B & 3E7C	3	EA	$816,092	$244,809	$48,962	$293,771		1256	Based on Shaw Scoping Document	1,256	
32	TPCW HX - 4E2A, 4E2B & 4E2C	3	EA	$816,092	$244,809	$48,962	$293,771		1256	Based on Shaw Scoping Document		1,256
	SUB-TOTAL - TPCW HX			$1,632,085	$489,619	$97,924	$587,543		2513			
	REPLACEMENT OF FW ISOL. VALVES											
4	MOV-3-1407, MOV-3-1408 & MOV-3-1409	3	EA	$2,507,218	$752,165	$150,433	$902,598		3861	Based on Shaw Scoping Document	3,861	
4	MOV-4-1407, MOV-4-1408 & MOV-4-1409	3	EA	$2,507,218	$752,165	$150,433	$902,598		3861	Based on Shaw Scoping Document		3,861
	SUB-TOTAL - FW ISOL. VALVES			$5,014,436	$1,504,331	$300,866	$1,805,197		7721			
	REPLACE NORMAL & EMERG. HD											

FPL_User: See Summary FWH

FPL_User:
Removal MH = approx. 20% of total direct MH
GF & F = 20% of Removal MH
Non-Man = 28% of Removal MH
In Processing = approx. 1% of Removal MH

FPL_User:
Based on analysis:
Removal cost = demo cost +20%(GF & F) x craft MH + 28% (Non-Man) x craft MH x $50/MH + In processing = approx. 25% to 32% use 30% for

FPL_User:
Assume Rigging Contractor to remove the tube

Hearing Exhibit - 00007099
FPL 130654

Prepared By: Rey Mandigma — ORDER OF MAGNITUDE — PTN EPU PROJECT — 6-12's — Reviewed By: Csaba Molnar — Date: 9/29/08

ITEM	DESCRIPTION	QTY	UNIT	TOTAL LABOR	REMOVAL COSTS	CONTINGENCY 20%	TOTAL REMOVAL	AVG RATE	LABOR MH	REMARKS	UNIT 3	UNIT4
6	UNIT 3 - CV-4-**** Bolted, size varies	28	EA	$905,064	$181,519	$36,304	$217,823		939	All valves are bolted connections	939	939
6	UNIT 4 - CV-4-**** Bolted, size varies	28	EA	$905,064	$181,519	$36,304	$217,823		939	All valves are bolted connections		
	SUB-TOTAL - NORMAL & EMERG.			$1,210,128	$363,038	$72,608	$435,646		1878			
	REPLACE GRAVITY DRAIN PIPING										1,516	1,516
7	UNIT 3 - PIPING & SUPPORTS			$1,485,690	$296,138	$59,628	$355,766		1516	FPL_User: No major pieces of equipment removal, piping replacement only use 20% for removal (see ITEMS 10, 11, 12, 14, 15, 17, 27, 33, 52, 60)		
7	UNIT 3 - PIPING & SUPPORTS			$1,485,690	$296,138	$59,628	$355,766		1516			
	SUB-TOTAL - GRAVITY DRAIN PIPING			$2,971,379	$592,276	$119,255	$711,532		3032			
	MODIFY THE ISO. PHASE BUS DUCT COOLING SYSTEM										689	689
8	UNIT 3 - Replace fans & coolers			$442,934	$133,210	$26,842	$160,052		689	Based on Shaw Scoping Document		
8	UNIT 4 - Replace fans & coolers			$442,934	$133,210	$26,842	$160,052		689	Based on Shaw Scoping Document		
	SUB-TOTAL - ISO PHASE BUS			$885,867	$266,420	$53,284	$319,704		1378			
	ATMOSPHERIC STEAM DUMP VALVES										122	122
10	UNIT 3 - CV-4-1606 - 1606 V-10-001 -003	6	EA	$117,527	$23,505	$4,701	$28,206		122			
10	UNIT 4 - CV-4-1606 - 1606 V-10-001 -003	6	EA	$117,527	$23,505	$4,701	$28,206		122			
	SUB-TOTAL - ADV.			$235,054	$47,011	$9,402	$56,413		243			
	FWH DIGITAL LEVEL CONTROLS										1,131	1,131
11	UNIT 3 - FWH DIGITAL LEVEL CTRLS	1	LOT	$1,093,080	$218,616	$43,724	$262,342		1131	Based on Shaw Scoping Document		
11	UNIT 4 - FWH DIGITAL LEVEL CTRLS	1	LOT	$1,093,080	$218,616	$43,724	$262,342		1131	Based on Shaw Scoping Document		
	SUB-TOTAL - FWH DLC			$2,186,160	$437,232	$87,447	$524,683		2262			
	TRIM COOLERS TO EXCITER										605	605
12	UNIT 3 - TRIM COOLERS	1	LOT	$584,659	$116,932	$23,386	$140,318		605	Based on Shaw Scoping Document		
12	UNIT 4 - TRIM COOLERS	1	LOT	$584,659	$116,932	$23,386	$140,318		605	Based on Shaw Scoping Document		
	SUB-TOTAL - TRIM COOLERS			$1,169,317	$233,863	$46,773	$280,636		1210			
	COOLER REPLACEMENT TO SUPPORT HYDROGEN COOLING										99	99
13	UNIT 3 - REPLACE COOLERS	1	LOT	$95,999	$19,101	$3,820	$22,921		99	Based on Shaw Scoping Document		
13	UNIT 3 - REPLACE COOLERS	1	LOT	$95,999	$19,101	$3,820	$22,921		99	Based on Shaw Scoping Document		
	SUB-TOTAL - REPLACE COOLERS			$127,999	$38,201	$7,640	$45,842		198			
	CONTAINMENT COOLING MODS - CHILLED WATER										1,529	1,529
14	UNIT 3 - ADD COOLERS	1	LOT	$5,911,895	$295,595	$59,119	$354,714		1529	Based on Shaw Scoping Document		
14	UNIT 4 - ADD COOLERS	1	LOT	$5,911,895	$295,595	$59,119	$354,714		1529	Based on Shaw Scoping Document		
	SUB-TOTAL - ADD COOLERS			$11,823,789	$591,189	$118,238	$709,427		3058			
										FPL_User: Minor modifications allow 5% of total labor costs.		
	BOP INSTR. & CONTROL SETPOINT & HARDWARE MODS											
15	UNIT 3 - BOP INSTR. & CONTROL	1	LOT	$978,641	$195,728	$39,146	$234,874		1012	Based on Shaw Scoping Document		
15	UNIT 4 - BOP INSTR. & CONTROL	1	LOT	$978,641	$195,728	$39,146	$234,874		1012	Based on Shaw Scoping Document		
	SUB-TOTAL - BOP INSTR. & CONTROL			$1,957,282	$391,456	$78,291	$469,748		2025			
	INCREASE AUX FW PUMP CAPACITY & SETVOLUME											
16	UNIT 3 - REVISE SETPOINT	1	LOT	$978,641	$0	$0	$0		0	No equipment removal		
16	UNIT 4 - REVISE SETPOINT	1	LOT	$978,641	$0	$0	$0		0	No equipment removal		
	SUB-TOTAL - AUX FW PUMP			$1,957,282	$0	$0	$0		0			

Hearing Exhibit - 00007100
FPL 130655

C:\Should Be Backed Up\Nuclear Cap\x\EPU_ERS_012208\Further_ReQst_8906\OPTN_111998200812\Attribution of FYP to ERPTN_FYP_Attribution_to_Mods_121508.xls

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Prepared By: Ray Mandigma				ORDER OF MAGNITUDE			PTN	EPU PROJECT			6-12's		Reviewed By: Csaba Molnar		Date: 9/29/08			
	ITEM	DESCRIPTION	QTY	UNIT	TOTAL LABOR	REMOVAL COSTS	CONTINGENCY 20%	TOTAL REMOVAL	AVG RATE	LABOR MH	REMARKS			UNIT 3	UNIT4
105		FW REGULATING VALVE TRIM REPLACEMENT												498	498
106	17	UNIT 3 - FEED REG VALVES	1	LOT	$481,702	$96,340	$19,268	$115,608		498					
107	17	UNIT 4 - FEED REG VALVES	1	LOT	$481,702	$96,340	$19,268	$115,608		498					
108		SUB-TOTAL - FEED REG VALVES			$963,404	$192,681	$38,536	$231,217		997					
109															
110		CONT. SUMP pH CONTROL NaTB BASKETS													
111	20	UNIT 3 - SUMP pH Control NaTB	1	LOT	$235,545	$0	$0	$0		0	No equipment removal				
112	20	UNIT 3 - SUMP pH Control NaTB	1	LOT	$481,702	$0	$0	$0		0	No equipment removal				
113		SUB-TOTAL - SUMP pH CONTROL			$715,247	$0	$0	$0		0					
114															
115		REPLACE MSIV's, MSSVs, etc.												3,579	3,579
116	23, 24, 29	UNIT 3 - MSIVs, MSSVs	1	LOT	$3,459,643	$691,929	$138,386	$830,314		3579	Based on Shaw Scoping Document				
117	23, 24, 29	UNIT 4 - MSIVs, MSSVs	1	LOT	$3,459,643	$691,929	$138,386	$830,314		3579	Based on Shaw Scoping Document				
118		SUB-TOTAL - MSIV's, MSSV's			$6,919,286	$1,383,857	$276,771	$1,660,628		7158					
119															
120		MS PIPING SUPPORT MODS / NEW SUPPORTS & WHIP RESTRAINTS												1,165	1,165
121	27, 28	UNIT 3 - MS PIPING SUPPORTS	1	LOT	$1,126,373	$225,275	$45,055	$270,330		1165	Based on Shaw Scoping Document				
122	27, 28	UNIT 4 - MS PIPING SUPPORTS	1	LOT	$1,126,373	$225,275	$45,055	$270,330		1165	Based on Shaw Scoping Document				
123		SUB-TOTAL - MS PIPING SUPPORTS			$2,252,746	$450,549	$90,110	$540,659		2330					
124															
125		REPLACE FAC PIPING												3,579	3,579
126	33	UNIT 3 - FAC PIPING	1	LOT	$3,459,643	$691,929	$138,386	$830,314		3579	Based on Shaw Scoping Document				
127	33	UNIT 4 - FAC PIPING	1	LOT	$3,459,643	$691,929	$138,386	$830,314		3579	Based on Shaw Scoping Document				
128		SUB-TOTAL - FAC PIPING			$6,919,286	$1,383,857	$276,771	$1,660,628		7158					
129															
130		CURRENT XMER & BUSHINGS REPLACEMENT												0	0
131	38	UNIT 3 - XMER & BUSHINGS	1	LOT	$400,000	$120,000	$24,000	$144,000		0	Based on Shaw Scoping Document				
132	38	UNIT 4 - XMER & BUSHINGS	1	LOT	$400,000	$120,000	$24,000	$144,000		0	Based on Shaw Scoping Document				
133		SUB-TOTAL - XMER & BUSHINGS			$800,000	$240,000	$48,000	$288,000		0					
134															
135		STEAM GEN MOD REPLACEMENT OF FEED RING												0	0
136	44	UNIT 3 - STM GEN MOD	1	LOT	$17,280,260	$5,187,078	$1,037,416	$6,224,493		0	Based on Shaw Scoping Document				
137	44	UNIT 4 - STM GEN MOD	1	LOT	$17,280,260	$5,187,078	$1,037,416	$6,224,493		0	Based on Shaw Scoping Document				
138		SUB-TOTAL - STM GEN MOD			$34,560,519	$10,374,156	$2,074,831	$12,448,987		0					
139															
140		ALTERNATE SPENT FUEL POOL COOLING												2,239	2,239
141	50	UNIT 3 - ALT SPENT FUEL POOL	1	LOT	$1,451,744	$444,525	$88,905	$533,429		2239	Based on Shaw Scoping Document				
142	50	UNIT 4 - ALT SPENT FUEL POOL	1	LOT	$1,451,744	$444,525	$88,905	$533,429		2239	Based on Shaw Scoping Document				
143		SUB-TOTAL - ALT SPENT FUEL			$2,903,488	$889,049	$177,809	$1,066,858		4899					
144															
145		AFW CONTROLS												1,126	1,126
146	51	UNIT 3 - AFW CONTROLS	1	LOT	$726,822	$217,747	$43,549	$261,296		1126	Based on Shaw Scoping Document				
147	51	UNIT 4 - AFW CONTROLS	1	LOT	$726,822	$217,747	$43,549	$261,296		1126	Based on Shaw Scoping Document				
148		SUB-TOTAL - AFW CONTROLS			$1,451,644	$435,493	$87,099	$522,592		2252					
149															
150		IMPLEMENT LEEM CHECK PLUS MUR												2,062	2,062
151	52	UNIT 3 - LEEM	1	LOT	$1,983,536	$396,708	$79,742	$476,449		2062	Based on Shaw Scoping Document				
152	52	UNIT 4 - LEEM	1	LOT	$1,983,536	$396,708	$79,742	$476,449		2062	Based on Shaw Scoping Document				
153		SUB-TOTAL - LEEM			$3,967,075	$793,416	$159,483	$952,898		4125					

Hearing Exhibit - 00007101

FPL 130656

Prepared By: Rey Mandigma — ORDER OF MAGNITUDE — PTN EPU PROJECT — 6-12's — Reviewed By: Ceebe Molnar — Date: 9/29/08

ITEM	DESCRIPTION	QTY	UNIT	TOTAL LABOR	REMOVAL COSTS	CONTINGENCY 20%	TOTAL REMOVAL	AVG RATE	LABOR MH	REMARKS	UNIT 3	UNIT 4
	PRESSURIZER LOOP SEAL REMOVAL											
55	UNIT 3 - PRES LOOP SEAL REM	1	LOT	$0	$0	$0	$0		0	DELETED		
55	UNIT 4 - PRES LOOP SEAL REM	1	LOT	$0	$0	$0	$0		0	DELETED		
	SUB-TOTAL - LEPM			$0	$0	$0	$0		0			
	CONDENSER MAIN STM DUMP											
59	UNIT 3 - MS DUMP VALVES	1	LOT	$496,256	$148,877	$29,775	$674,852		770	Based on Shaw Scoping Document	770	
59	UNIT 4 - MS DUMP VALVES	1	LOT	$496,256	$148,877	$29,775	$674,852		770	Based on Shaw Scoping Document		770
	SUB-TOTAL - MS DUMP VALVES			$992,512	$297,754	$59,551	$967,304		1540			
	HVAC UNIT FOR "C" BUS ELEC											
60	UNIT 3 - HVAC UNIT FOR "C" BUS	1	LOT	$166,367	$53,273	$8,655	$59,928		172	Based on Shaw Scoping Document	172	
60	UNIT 4 - HVAC UNIT FOR "C" BUS	1	LOT	$166,367	$53,273	$8,655	$59,928		172	Based on Shaw Scoping Document		172
	SUB-TOTAL - HVAC UNIT			$332,733	$66,547	$13,309	$79,855		344			
	E-BUS ELECTRICAL OUTBUILDINGS											
61	UNIT 3 - E-BUS ELEC	1	LOT	$2,306,634	$461,327	$92,265	$553,592		2386	Based on Shaw Scoping Document	2,386	
61	UNIT 4 - E-BUS ELEC	1	LOT	$2,306,634	$461,327	$92,265	$553,592		2386	Based on Shaw Scoping Document		2,386
	SUB-TOTAL - E-BUS ELEC			$4,613,267	$922,653	$184,531	$1,107,184		4772			
	REPLACE CURRENT LIMITING REACTOR COILS ON "B" BUS											
62	UNIT 3 - "B" BUS	1	LOT	$50,875	$10,175	$2,035	$12,210		53	Based on Shaw Scoping Document	53	
62	UNIT 4 - "B" BUS	1	LOT	$50,875	$10,175	$2,035	$12,210		53	Based on Shaw Scoping Document		53
	SUB-TOTAL - "B" BUS			$101,750	$20,350	$4,070	$24,420		106			
	SIEMENS - S/C WORK										ASSUMED PER OUTAGE BY SDO	
35-40	Unit 3 - TURBINE & GENERATOR	1	LOT	$7,892,049.00	$1,532,410	$306,482	$1,838,892		0		7,800	
35-40	Unit 4 - TURBINE & GENERATOR	1	LOT	$7,892,049.00	$1,532,410	$306,482	$1,838,892		0			7,500
	SUB-TOTAL - SIEMENS CONTRACT			$15,784,098	$3,064,820	$612,964	$3,677,784		0			
	TOTAL EQUIPMENT REMOVAL COST	FPL_User: Percentage based on Sr.		$590,000	$53,527,000	$10,705,000	$64,233,000		245,100			
	ASBESTOS ABATEMENT		1.28%		$674,000	$134,800	$808,800					
	Percentage based on Total Project Costs $750M			25.54%	7.14%	1.48%	8.68%					
NO. DAYS	EQUIPMENT REMOVAL				CASH FLOW W/O CONT.		CASH FLOW W/ CONT.					
70	UNIT 3 - 3R25				$14,987,560		$17,985,340					
55	UNIT 3 - 3R26				$11,775,940		$14,131,280					
	TOTAL UNIT 3				$26,763,500		$32,116,500					
70	UNIT 4 - 4R26				$14,987,560		$17,985,340					
55	UNIT 4 - 4R27				$11,775,940		$14,131,260					
	TOTAL UNIT 4				$26,763,500		$32,116,500					
	TOTAL EQUIPMENT REMOVAL COST				$53,527,000		$64,233,000					
	ASBESTOS ABATEMENT											
70	UNIT 3 - 3R25				$156,720		$336,464					
55	UNIT 3 - 3R26				$146,280		$177,936					
	TOTAL UNIT 3				$337,000		$404,400					

FPL_User: Total Removal Costs w/20% Contingency

FPL_User: Total Removal Costs w/o Contingency

Hearing Exhibit - 00007102

FPL 130657

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Prepared By: Ray Mendigma — ORDER OF MAGNITUDE — PTN EPU PROJECT — 6-12's — Reviewed By: Csaba Molnar — Date: 9/29/08

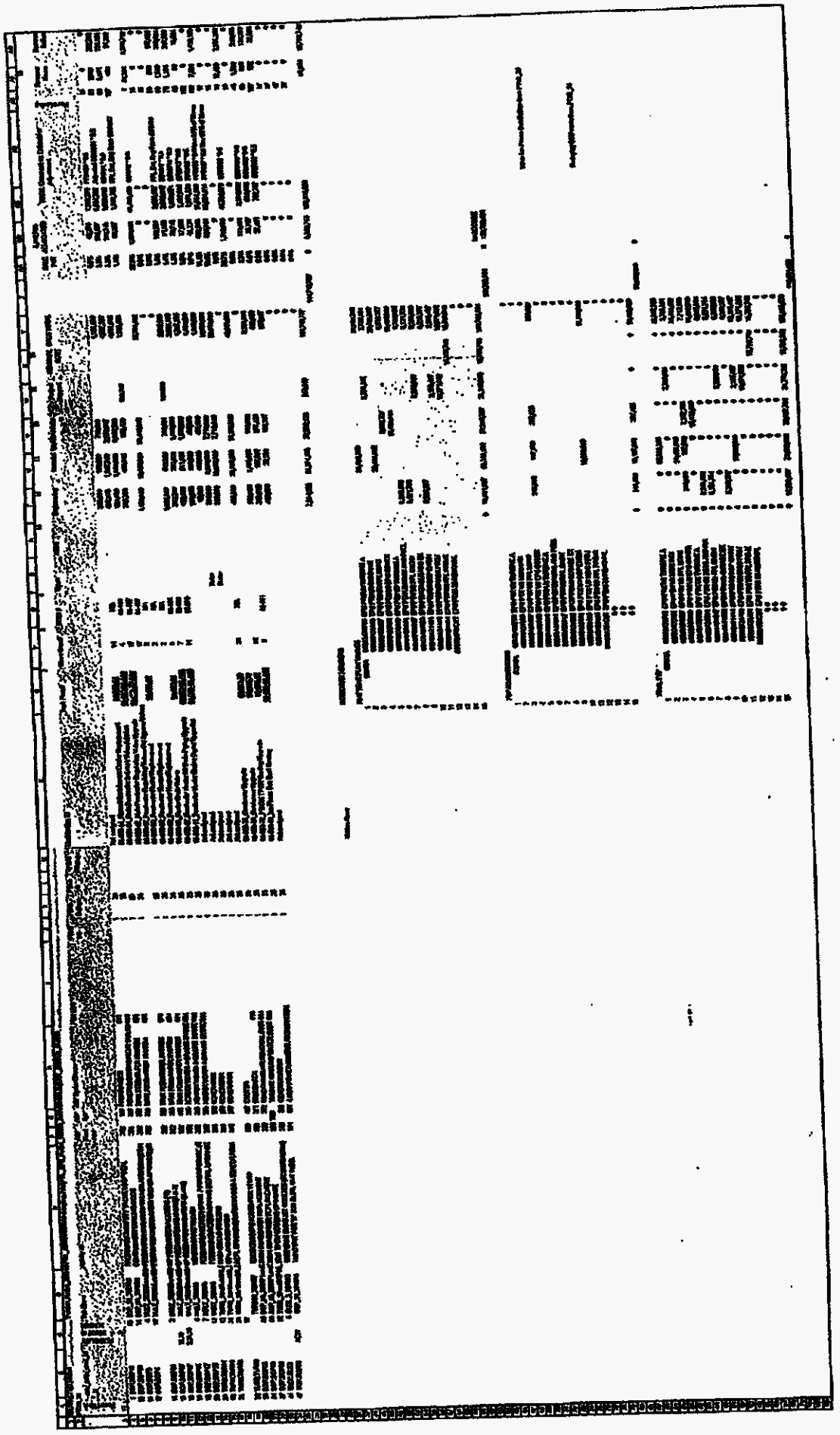
ITEM	DESCRIPTION	QTY	UNIT	TOTAL LABOR	REMOVAL COSTS	CONTINGENCY 20%	TOTAL REMOVAL	AVG RATE	LABOR MH	REMARKS	UNIT 3	UNIT4
70	UNIT 4 - 4R26				$135,720		$226,464					
65	UNIT 4 - 4R27				$148,280		$177,936					
	TOTAL UNIT 4				$337,000		$404,400					
	TOTAL ASBESTOS ABATEMENT COST				$674,000		$808,800					
	EXCLUSIONS											
	1. NSSS FUEL ENGG & LICENSING - ITEM 42 BY WESTINGHOUSE											
	2. FUEL ASSEMBLIES - ITEM 43 BY WESTINGHOUSE											
	3. TOTAL COSTS ROUNDED TO NEAREST THOUSANDS											
	4. ESCALATION, ENGINEERING & PROJECT MANAGEMENT											
	NOTE: Asbestos Abatement costs based on 1.26% of Direct Removal Labor Costs per ST. LUCY											

Hearing Exhibit - 00007103
FPL 130658

Binder 200812 Re-Estimate of EPU ERs
Attribution of FYP Dollars to EPU Scope
Additions, Removal & Retirement Estimates
Vol 1 of 2

Tab PTN3_25

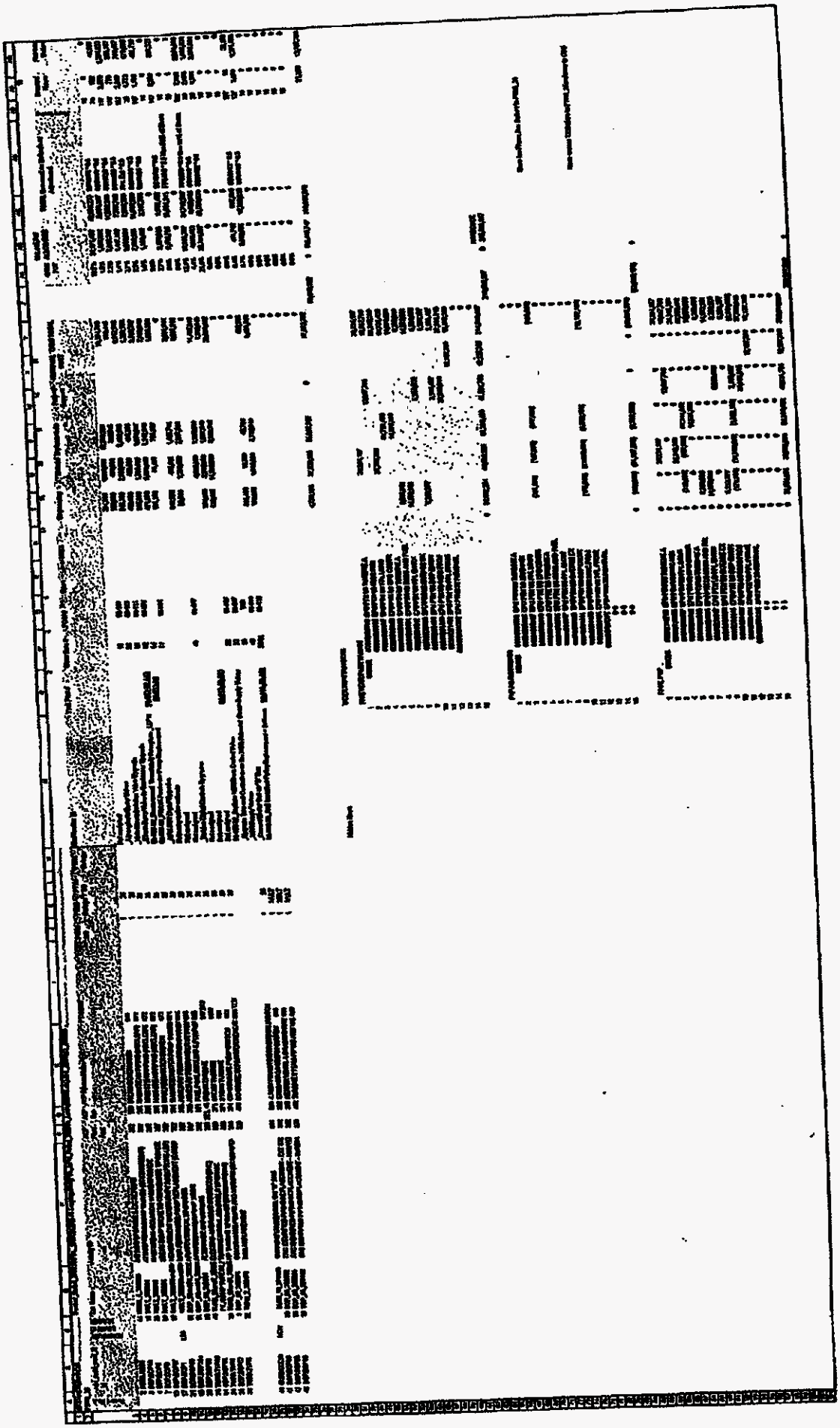
Hearing Exhibit - 00007104



FPL 130660

Binder	200812 Re-Estimate of EPU ERs Attribution of FYP Dollars to EPU Scope Additions, Removal & Retirement Estimates Vol 1 of 2
Tab	PTN3_26

Hearing Exhibit - 00007106



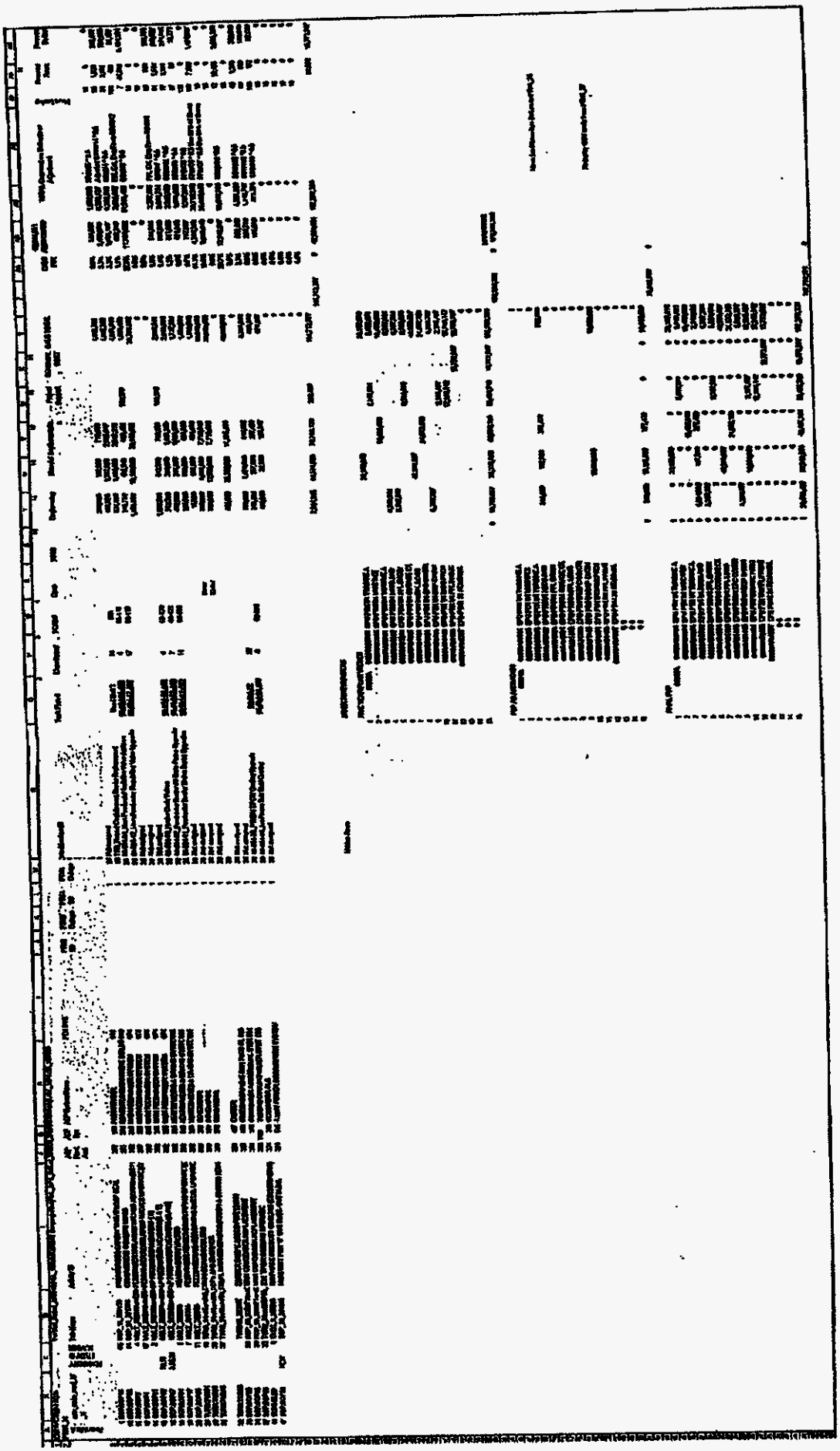
FPL 130662

Hearing Exhibit - 00007107

Binder 200812 Re-Estimate of EPU ERs
Attribution of FYP Dollars to EPU Scope
Additions, Removal & Retirement Estimates
Vol 1 of 2

Tab PTN4_26

Hearing Exhibit - 00007108

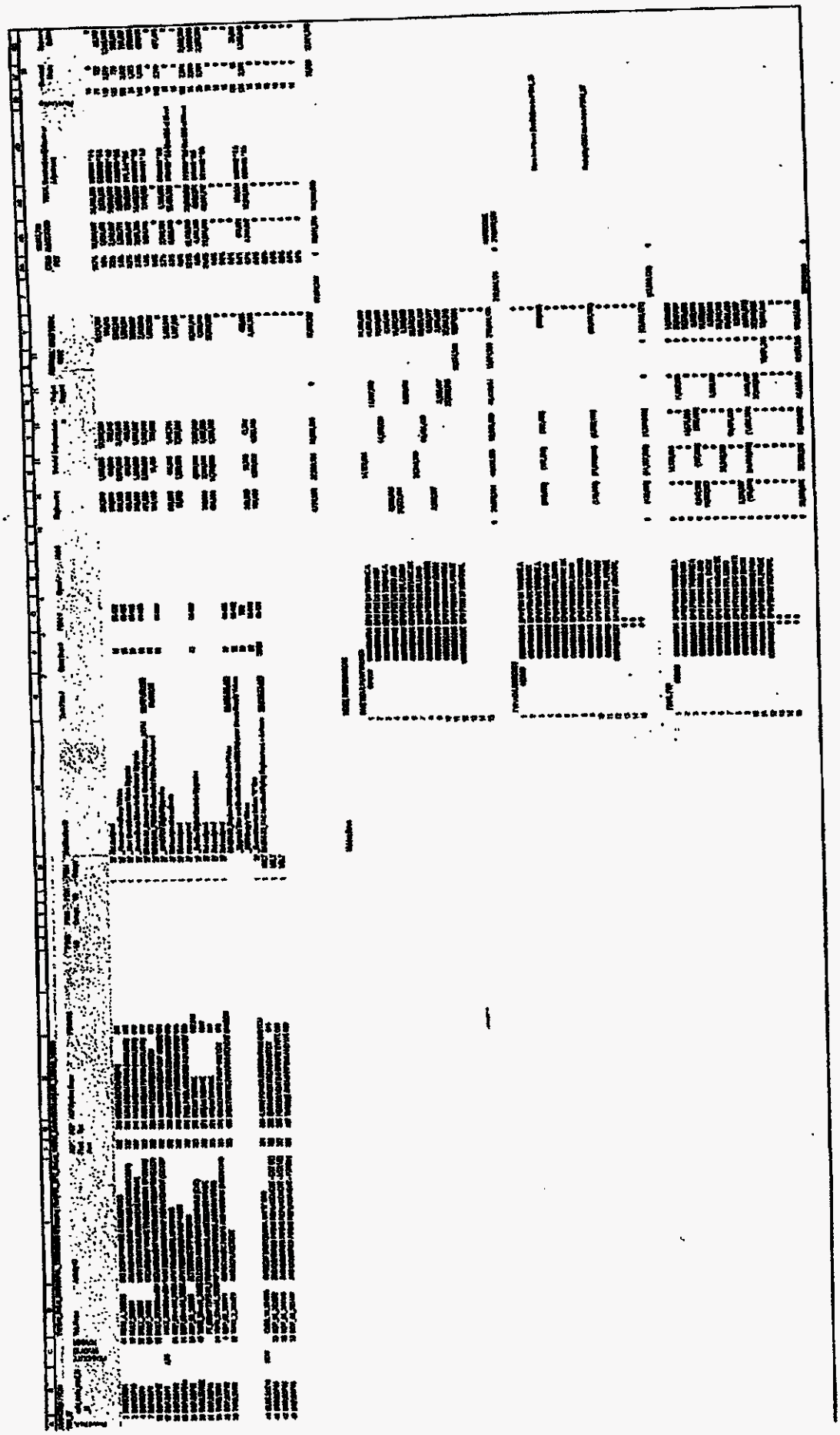


FPL 130664

Hearing Exhibit - 00007109

Binder	200812 Re-Estimate of EPU ERs Attribution of FYP Dollars to EPU Scope Additions, Removal & Retirement Estimates Vol 1 of 2
Tab	PTN4_27

Hearing Exhibit - 00007110



FPL 130666

Hearing Exhibit - 00007111

Binder 200812 Re-Estimate of EPU ERs
Vol1 – Summary of Summaries & Information From Scope Reviews

Tab Communication

Hearing Exhibit - 00007112

Binder 200812 Re-Estimate of EPU ERs
Vol1 – Summary of Summaries & Information From Scope Reviews

Tab 1_24

Hearing Exhibit - 00007113

FPL 130669

Hearing Exhibit - 00007114

T=SHOW D=HIDE	RET ROW	RCD	SCOPE RECORD	MCO	OUT	ER	INSTALL REMOVE RETIRE	PCT							RETIREMENT BASIS FROM SCHEDULE

Binder	200812 Re-Estimate of EPU ERs Vol1 – Summary of Summaries & Information From Scope Reviews
Tab	2_19

Hearing Exhibit - 00007116

Hearing Exhibit - 00007117

FPL 130672

Binder 200812 Re-Estimate of EPU ERs
Vol1 – Summary of Summaries & Information From Scope Reviews

Tab 2_20

Hearing Exhibit - 00007118

Hearing Exhibit - 00007119

FPL 130674

Hearing Exhibit - 00007120

FPL 130675

Binder 200812 Re-Estimate of EPU ERs
Vol1 – Summary of Summaries & Information From Scope Reviews

Tab 3_25

Hearing Exhibit - 00007121

RETIREMENT BASIS FROM SCHEDULE V

MOD OUT ER INSTALL REMOVE RETIRE PCT

INSTALL
REMOVE
INSTALL
INSTALL
REMOVE
REMOVE
RETIRE
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32100
32100
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32100
32100
32200
32200
32200

1=SHOW 0=HIDE	RETIRE/ADD	ROD	SCURE RECORD	MOD	OUT	ER	INSTALL/REMOVE/RETIRE	PCT							
															RETIREMENT BASIS FROM SCHEDULE V

1=SHOW 0=HIDE	RET ROW	MOD	SCORE RECORD	MOD	OUT	SR	INSTALL REMOVE RETIRE	PCT	RETIREMENTS: RETIRE	RETIREMENTS: COST OF REMOVAL	RETIREMENTS: SALVAGE				RETIREMENT BASIS FROM SCHEDULE "A"
	28						REMOVE								
	29						REMOVE								
	31						RETIRE		32300			2	1,168,863.89	7/1/1972	1,168,863.89
6	31						RETIRE		32300			2	2,341,879.88	7/1/1979	2,341,879.88
7	32						RETIRE		32300			1	697,882.16	7/1/1978	697,882.16
8	33						RETIRE		32300			1	286,488.58	7/1/1972	286,488.58
9	34						RETIRE		32300			4	134,932.37	7/1/1972	134,932.37
10	35						RETIRE		32300			1	526,868.57	7/1/1994	526,868.57
11	36						RETIRE		32300						
	1						INSTALL								
	2						INSTALL								
	3						INSTALL								
	4						INSTALL								
	5						INSTALL								
	6						INSTALL								
	26						REMOVE								
	27						REMOVE								
	28						REMOVE								
18	31						RETIRE		32300			6	224,005.47	7/1/1972	224,005.47
17	32						RETIRE		32300			6	4,695,195.00	7/1/1991	4,695,195.00
	1						INSTALL								
	26						REMOVE								

Binder 200812 Re-Estimate of EPU ERs
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Tab 3_26

Hearing Exhibit - 00007125

RETIREMENT BASE FROM SCHEDULE V

1=KNOW 0=IDLE	RET ROW	RCD	SCORE RECORD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT						
							INSTALL				40,196,333.03			
							REMOVE				0.00			
	6	31		32200			RETIRE		3	1,431,642.05	7/1/1969	143,164.21	254.1422 : CASING, ALL	3428
	7	32		32200			RETIRE		3	20,386,805.37	7/1/1982	2,038,680.54	254.1422 : CASING, ALL	3428
	8	33		32200			RETIRE		3	1,977,797.84	7/1/1972	197,779.78	254.1422 : CASING, ALL	3428
		1					INSTALL				2,018,795.00			
		15					REMOVE				48,888.00			
	6	31		32200			RETIRE		3505	219,644.08	7/1/1980	10,982.21	261.1480 : PIPING	3428
	7	32		32200			RETIRE		3505	318,368.89	7/1/1969	15,918.08	261.1480 : PIPING	3428
	8	33		32200			RETIRE		3505	79,792.74	7/1/1983	3,989.64	261.1480 : PIPING	3428
	9	34		32200			RETIRE		3505	15,438.45	7/1/1979	771.92	261.1480 : PIPING	3428
	10	35		32200			RETIRE		3505	1,838,765.59	7/1/1975	91,938.28	261.1480 : PIPING	3428
	11	36		32200			RETIRE		3505	1,048,491.43	7/1/1972	52,412.57	261.1480 : PIPING	3428
		1					INSTALL				19,184,478.00			
		16					REMOVE				1,371,555.00			
	10	31		32200			RETIRE		6	291,997.45	7/1/1972	108,494.04	261.1481 : VALVE, POWER OPERATED 8 IN OR	3428
		1					INSTALL				1,937,209.65			
		2					INSTALL				885,417.35			
		15					REMOVE				255,167.00			
	6	31		32200			RETIRE		1	238,644.08	7/1/1980	3,822.33	261.1480 : PIPING	3428
	7	32		32200			RETIRE		1	318,368.89	7/1/1969	5,542.16	261.1480 : PIPING	3428
	8	33		32200			RETIRE		1	79,792.74	7/1/1983	1,454.87	261.1480 : PIPING	3428
	9	34		32200			RETIRE		1	15,438.45	7/1/1979	273.69	261.1480 : PIPING	3428
	10	35		32200			RETIRE		1	1,838,765.59	7/1/1975	29,005.48	261.1480 : PIPING	3428
	11	36		32200			RETIRE		3505	1,048,491.43	7/1/1972	18,722.35	261.1480 : PIPING	3428
		1					INSTALL				3,397,923.00			
		2					INSTALL				1,976,991.30			
		3					INSTALL				659,663.76			
		4					INSTALL				659,663.76			
		5					INSTALL				395,243.80			
		14					REMOVE				393,243.80			
		15					REMOVE				159.00	353.3225 : MAJOR TRANSMITTER	3428	
	6	31		32200			RETIRE		46	2,368.94	7/1/1982	1,231.85	353.3225 : MAJOR TRANSMITTER	3428
	7	32		32200			RETIRE		45	19,475.53	7/1/1987	2,856.30	353.3225 : MAJOR TRANSMITTER	3428
	8	33		32200			RETIRE		45	44,086.52	7/1/1985	910.72	353.3225 : MAJOR TRANSMITTER	3428
	9	34		32200			RETIRE		45	9,160.57	7/1/1982	918.51	353.3225 : MAJOR TRANSMITTER	3428
	10	35		32200			RETIRE		45	15,266.69	7/1/1981	894.83	353.3225 : MAJOR TRANSMITTER	3428
	11	36		32200			RETIRE		45	14,922.48	7/1/1972	1,164.97	353.3230 : OPENSYS INTERFACE	3428
		1					INSTALL		6	2,368.94	7/1/1982	9,237.80	353.3230 : OPENSYS INTERFACE	3428
		2					INSTALL		6	19,475.53	7/1/1987	25,955.83	353.3230 : OPENSYS INTERFACE	3428
		3					INSTALL		6	44,086.52	7/1/1985	4,366.44	353.3230 : OPENSYS INTERFACE	3428
		4					INSTALL		6	9,160.57	7/1/1982	6,146.85	353.3230 : OPENSYS INTERFACE	3428
		5					INSTALL		6	15,266.69	7/1/1981	12,577.28	353.3230 : OPENSYS INTERFACE	3428
		6					INSTALL		6	14,922.48	7/1/1972	4,582,088.10		
		7					INSTALL				4,582,088.10			
		8					INSTALL				1,432,458.80			
		9					INSTALL				711,726.30			
		10					INSTALL				711,726.30			
		11					INSTALL				711,726.30			
		12					INSTALL				577,668.65			
		13					INSTALL				67,963.30			
		14					REMOVE				33,981.65			
		15					REMOVE				33,981.65			
	6	31		32200			RETIRE		1	202,888.31	4/1/2003	202,888.31	354.3230 : PUMP COMPLETE	3428
	7	32		32200			RETIRE		1	387,286.61	7/1/1982	387,286.61	354.3230 : PUMP COMPLETE	3428
	8	33		32200			RETIRE		1	258,858.15	7/1/1987	258,858.15	354.3230 : PUMP COMPLETE	3428
	9	34		32200			RETIRE		1	295,892.36	7/1/1985	295,892.36	354.3230 : PUMP COMPLETE	3428
	10	35		32200			RETIRE		1	36,834.16	7/1/1975	36,834.16	354.3230 : PUMP COMPLETE	3428
	11	36		32200			RETIRE		2	11,368.76	7/1/1972	11,368.76	354.3253 : DRIVE COUPLING, MECHANICAL, CO	3428

FTR3_26_Basmary FTR3_26_Basmary_011909.xls

1

4:16 PM 1/19/2009

Hearing Exhibit - 00007126

FPL 130681

1=SHOW 0=HIDE | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | INSTRUMENT BASIS FROM SCHEDULE Y

4:16 PM 1/19/2006

PTN3_20_Summary PTN3_20_Summary_011909.xls

2

1=SHOW 0=HIDE	ASSET NUM	CO	BASE RECORD	RECORD	MOD	OUT	SR	INSTALL REMOVE RETIRE	PCT								RETIREMENT BASIS FROM SCHEDULE?
1	9	52						RETIRE		32300	1	1,308.91	9/1/2008	1,308.91	374.3944 : PUMP COMPLETE	3426	
1	10	53						RETIRE		32300	1	169,933.88	5/1/2005	169,933.88	374.3944 : PUMP COMPLETE	3426	
1	11	54						RETIRE		32300	1	4,164.32	4/1/2004	4,164.32	374.3944 : PUMP COMPLETE	3426	
1	12	55						RETIRE		32300	1	168,921.14	7/1/1975	168,921.14	374.3944 : PUMP COMPLETE	3426	
1	13	56						RETIRE		32300	1	94,988.56	7/1/1975	94,988.56	374.3944 : PUMP COMPLETE	3426	
1	14	57						RETIRE		32300	1	85,788.39	3/1/2005	85,788.39	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE	3426	
1	15	58						RETIRE		32300	1	170,575.88	11/1/2005	170,575.88	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE	3426	
1	16	59						RETIRE		32300	1	133,438.17	5/1/2008	133,438.17	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE	3426	
1	17	60						RETIRE		32300	1	49,228.08	7/1/1996	49,228.08	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE	3426	
1	18	61						RETIRE		32300	1	37,709.19	7/1/1972	37,709.19	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE	3426	
1		1						INSTALL						41,342,434.00			
1		1						REMOVE						2,388,934.00			
1		25						RETIRE		32300	4	4,781,945.15	7/1/1997	4,781,945.15	478.3301 : STEAM/MOISTURE SEPARATOR, OCI	3426	
1	7	51						RETIRE		32300	4	253,171.41	7/1/1972	253,171.41	478.3301 : STEAM/MOISTURE SEPARATOR, OCI	3426	
1	8	52						RETIRE		32300				887,807.00			
1		1						INSTALL						20,173.00			
1		25						REMOVE						5,488,780.97			
1		1						INSTALL						5,488,780.97			
1		2						INSTALL						5,471,432.97			
1		3						INSTALL						497,332.91			
1		26						REMOVE						497,332.91			
1		27						REMOVE						457,368.79			
1		28						REMOVE						0.00		0	0
1	28	56						RETIRE		0	0	0.00	1/01/1900	0.00			
1	16	72						RETIRE		32300	1	1,103,276.79	7/1/1985	551,637.90	355.3301 : PIPING	3426	
1	11	33						RETIRE		32300	1	917,058.05	7/1/1987	458,529.03	355.3301 : PIPING	3426	
1	12	34						RETIRE		32300	1	18,799.92	7/1/1981	9,399.96	355.3301 : PIPING	3426	
1	13	35						RETIRE		32300	1	38,026.99	7/1/1979	19,013.49	355.3301 : PIPING	3426	
1	14	36						RETIRE		32300	1	854,778.38	7/1/1972	427,389.19	355.3301 : PIPING	3426	
1	39	57						RETIRE		32300	1	1,650,491.35	7/1/1972	825,245.67	482.5486 : PIPING	3426	

INSTALL	31100		0.00			
INSTALL	31200		85,992,331.91			
INSTALL	32300		94,510,660.07			
INSTALL	32400		887,807.00	191,390,781.00		
REMOVE	31100		0.00			
REMOVE	32200		5,441,222.21			
REMOVE	32300		8,888,918.79			
REMOVE	32400		20,173.00	12,127,308.00	12,127,308.00	0.00
TOTAL			283,916,679.99		283,916,679.99	0.00
RETIRE	31100		0.00			
RETIRE	32200		7,187,414.37			
RETIRE	32300		14,780,363.60			
RETIRE	32400		0.00			

Hearing Exhibit - 00007128

FPL 130683

Binder 200812 Re-Estimate of EPU ERs
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Hearing Exhibit - 00007130

FPL 130685

1=SHOW 0=HIDE	RETIRE	MVOM	CON	SUCCESSOR	ORIGIN	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT								RETIREMENT BASIS FROM SCHEDULE "A"
1	14		51						RETIRE		32000	1	76,530.51	7/1/1973	76,530.51	272.1913 : ROTOR	3431	
1	15		52						RETIRE		32000	1	966,691.05	7/1/1972	966,691.05	272.1923 : ROTOR	3431	
1	16		53						RETIRE		32000	3	3,511,728.82	7/1/1969	3,511,728.82	272.1972 : ROTOR COILS	3431	
1	17		54						RETIRE		32000	3	1,442,398.59	7/1/1973	1,442,398.59	272.1974 : STATOR COILS	3431	
1	18		55						RETIRE		32000	1	1,911,833.91	7/1/1973	1,911,833.91	272.1994 : STATOR	3431	
1	19		56						RETIRE		32000	1	475,099.19	6/1/2005	475,099.19	272.1975 : WEDGE SYSTEM	3431	
1	20		57						RETIRE		32000	1	316,549.84	1/1/2005	316,549.84	272.1991 : HYDROGEN SEAL ASSEMBLY	3431	
1	21		58						RETIRE		32000	2	11,250.76	7/1/1973	11,250.76	272.1994 : HYDROGEN SEAL ASSEMBLY	3431	
		1							INSTALL						388,974.70			
1		2							INSTALL						1,303,381.45			
1		3							INSTALL						1,303,381.45			
1		4							INSTALL						91,518.88			
1		5							INSTALL						89,318.88			
1		6							INSTALL						169,097.36			
1		7							INSTALL						89,518.88			
1		8							INSTALL						89,518.88			
1		9							INSTALL						89,518.88			
1		10							INSTALL						24,699.30			
1		11							REMOVE						50,097.46			
1		12							REMOVE						48,118.80			
1		13							REMOVE						24,699.30			
1		14							REMOVE						12,828.15			
1		15							REMOVE						18,049.73			
1		16							REMOVE						48,118.80			
1		17							REMOVE						18,049.73			
1		18							REMOVE						12,828.15			
1	22		59						RETIRE		32000	1	57,399.95	7/1/1973	57,399.95	477.5764 : CONTROL/INSTRUMENTATION SYST	3431	
1	23		60						RETIRE		32000	1	6,298.94	6/1/2005	6,298.94	477.5765 : DRIVE,ELEC. MOTOR, COMPLETE	3431	
1	24		61						RETIRE		32000	1	20,540.76	8/1/2005	20,540.76	477.5765 : DRIVE,ELEC. MOTOR, COMPLETE	3431	
1	25		62						RETIRE		32000	1	13,673.57	7/1/1973	13,673.57	477.5765 : DRIVE,ELEC. MOTOR, COMPLETE	3431	
1	26		63						RETIRE		32000	3	1,955,339.05	1/1/2005	1,955,339.05	477.5767 : HEAT EXCHANGER, SHELL	3431	
1	27		64						RETIRE		32000	1674	333,274.83	7/1/1973	333,274.83	477.5770 : PIPING, ALL	3431	
1	28		65						RETIRE		32000	1	4,537.37	7/1/1973	4,537.37	477.5772 : TANK	3431	
1	29		66						RETIRE		32000	3	33,898.23	7/1/1973	33,898.23	477.5774 : VALVE, POWER OPERATED	3431	
1	30		67						RETIRE		32000	2	13,408.82	7/1/1973	13,408.82	477.5771 : PUMP COMPLETE	3431	
1	31		68						RETIRE		32000	3	1,955,339.05	6/1/2005	1,955,339.05	477.5768 : HEAT EXCHANGER, TUBE BUNDL	3431	
1	32		69						RETIRE		32000	1	32,995.85	12/1/2005	32,995.85	477.5765 : DRIVE,ELEC. MOTOR, COMPLETE	3466	
1	33		70						RETIRE		32000	1	20,994.74	6/1/2004	20,994.74	477.5765 : DRIVE,ELEC. MOTOR, COMPLETE	3466	
		4							INSTALL						252,994.35			
		5							INSTALL						101,198.70			
		6							INSTALL						303,597.10			
		7							INSTALL						354,149.95			
		8							INSTALL						50,152.85			
		19							REMOVE						32,727.80			
		20							REMOVE						32,727.80			
	34		71						RETIRE		32000	1	175,819.19	7/1/1994	175,819.19	363.3788 : ISOPHASE BUS, COMPLETE	3431	
	35		72						RETIRE		32000	1	115,148.30	7/1/1973	115,148.30	363.3788 : ISOPHASE BUS, COMPLETE	3431	
	36		73						RETIRE		32000	1	23,075.48	7/1/1973	23,075.48	363.3910 : GENERATOR BUS COOLING EQUIPM	3431	
		9							INSTALL						846,975.00			
		21							REMOVE						32,888.00			
		10							INSTALL						12,557,304.00			
		11							INSTALL						20,760,791.20			
		12							INSTALL						7,710,776.70			
		13							INSTALL						6,195,157.00			
		14							INSTALL						6,195,157.00			
		22							REMOVE						739,277.00			
		23							REMOVE						739,277.00			
		24							REMOVE						739,277.00			
		25							REMOVE						739,277.00			

1=SHOW 0=SIDE	RET MAN	BOOK	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT							RETIREMENT BASIS FROM SCHEDULE W
1		30				REMOVE								
1	16	31				RETIRE		32300						
1	17	32				RETIRE		32300						
1	18	33				RETIRE		32300						
1	19	34				RETIRE		32300						
1	20	35				RETIRE		32300						
1	21	36				RETIRE		32300						
1	22	37				RETIRE		32300						
1		1				INSTALL								
1		2				INSTALL								
1		3				INSTALL								
1		4				INSTALL								
1		5				INSTALL								
1		6				INSTALL								
1		26				REMOVE								
1		27				REMOVE								
1		28				REMOVE								
1	75	31				RETIRE		32200						
1	75	32				RETIRE		32200						

			726,277.00				
2	1,339,397.82	7/1/1973	1,339,397.82	371.3540 : CONDENSER SECTION	3431		
1	1,087,141.46	7/1/1988	1,087,141.46	371.3542 : TUBES, IN A WATER BOX	3431		
2	2,175,358.41	7/1/1979	2,175,358.41	371.3542 : TUBES, IN A WATER BOX	3431		
1	263,948.31	7/1/1973	263,948.31	371.3542 : TUBES, IN A WATER BOX	3431		
4	71,984.00	7/1/1973	71,984.00	371.3544 : WATER BOX	3431		
1	583,185.28	7/1/1988	583,185.28	371.3548 : CATHODIC PROTECTION EQUIPMEN	3431		
6	1,915,915.74	4/1/2000	1,915,915.74	371.3549 : WATER BOX LINER	3431		
			3,559,119.56				
			3,559,119.56				
			7,191,233.17				
			7,191,233.17				
			10,770,349.75				
			10,770,349.75				
			1,404,004.00				
			2,808,008.00				
			4,212,012.00				
6	271,678.93	7/1/1973	271,678.93	353.3224 : HEAT EXCHANGER, SHELL	3431		
6	4,394,749.76	7/1/1983	4,394,749.76	353.3224 : HEAT EXCHANGER, SHELL	3431		

INSTALL	32100	5,888,705.00				
INSTALL	32200	59,480,111.00				
INSTALL	32300	104,222,895.00				
INSTALL	32400	1,892,533.00	171,505,352.00			
REMOVE	32100	280,492.00				
REMOVE	32200	9,539,167.00				
REMOVE	32300	5,360,708.00	15,773,997.00	15,773,997.00	8.00	
REMOVE	32400	193,000.00				
				187,279,329.00	8.00	
TOTAL		187,279,329.00				
RETIRE	32100	192,269.86				
RETIRE	32200	8,307,387.35				
RETIRE	32300	10,417,228.42				
RETIRE	32400	314,043.97				

Hearing Exhibit - 00007132

FPL 130687

Binder	200812 Re-Estimate of EPU ERs Vol1 – Summary of Summaries & Information From Scope Reviews
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Hearing Exhibit - 00007133

Hearing Exhibit - 00007134

FPL 130689

1=SHOW 0=HIDE	ROW NUMBER	RCN	SUB ACCOUNT	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT								RETIREMENT BASIS FROM SCHEDULE V
1	1	1					RETIRE		32000	1	163,008.45	7/1/1997	34,231.89	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	2					RETIRE		32000	1	163,008.45	7/1/1997	34,231.89	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	3					RETIRE		32000	1	163,008.45	7/1/1997	34,231.89	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	4					RETIRE		32000	1	163,008.45	7/1/1997	34,231.89	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	5					RETIRE		32000	1	1,216,372.50	7/1/1994	255,438.23	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	6					RETIRE		32000	1	1,216,372.50	7/1/1994	255,438.23	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	7					RETIRE		32000	1	1,216,372.50	7/1/1994	255,438.23	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	8					RETIRE		32000	1	1,216,372.50	7/1/1994	255,438.23	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	9					RETIRE		32000	1	(39,582.10)	7/1/1992	(7,048.04)	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	10					RETIRE		32000	1	(39,582.10)	7/1/1992	(7,048.04)	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	11					RETIRE		32000	1	(39,582.10)	7/1/1992	(7,048.04)	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	12					RETIRE		32000	1	(39,582.10)	7/1/1992	(7,048.04)	358.3370 : CONTROL/INSTRUMENTATION SYST	3431	
1	1	13					INSTALL						1,760,469.39			
1	1	14					INSTALL						1,760,469.39			
1	1	15					INSTALL						880,244.69			
1	1	16					REMOVE						436,737.50			
1	1	17					REMOVE						436,737.50			
1	1	18					RETIRE		32000	1	24,302.74	7/1/1973	24,302.74	691.6900 : HEAT EXCHANGER, SHELL	3431	
1	1	19					RETIRE		32000	44	88,199.99	7/1/1978	88,199.99	691.6927 : PIPING	3431	
1	1	20					RETIRE		32000	1	113,691.86	7/1/1975	113,691.86	691.6927 : PIPING	3431	
1	1	21					RETIRE		32000	446	111,437.07	7/1/1973	111,437.07	691.6927 : PIPING	3431	
1	1	22					INSTALL						2,813,691.20			
1	1	23					INSTALL						2,813,691.20			
1	1	24					INSTALL						12,196,345.69			
1	1	25					RETIRE		32000	1	0.01	7/1/2008	0.01	271.1562 : VALVE ACTUATOR	3431	
1	1	26					RETIRE		32000	1	143,880.18	1/1/2008	143,880.18	271.1562 : VALVE ACTUATOR	3431	
1	1	27					RETIRE		32000	1	588,539.00	1/1/2008	588,539.00	271.1562 : VALVE ACTUATOR	3431	
1	1	28					RETIRE		32000	1	143,880.18	1/1/2008	143,880.18	271.1562 : VALVE ACTUATOR	3431	
1	1	29					RETIRE		32000	1	143,880.18	1/1/2008	143,880.18	271.1562 : VALVE ACTUATOR	3431	
1	1	30					RETIRE		32000	2	342,567.86	1/1/2007	342,567.86	271.1562 : VALVE ACTUATOR	3431	
1	1	31					RETIRE		32000	3	2,731,419.21	1/1/2008	2,731,419.21	271.1563 : VALVE, SPECIAL	3431	
1	1	32					RETIRE		32000	3	469,354.08	1/1/2007	469,354.08	271.1563 : VALVE, SPECIAL	3431	
1	1	33					RETIRE		32000	1	16,027.89	7/1/1999	16,027.89	271.1649 : TURBINE CONTROL SYSTEM	3431	
1	1	34					RETIRE		32000	3	2,376,445.33	7/1/1973	2,376,445.33	271.1649 : TURBINE CONTROL SYSTEM	3431	
1	1	35					INSTALL						4,211,513.80			
1	1	36					INSTALL						9,423,891.30			
1	1	37					INSTALL						2,105,756.40			
1	1	38					INSTALL						4,211,513.80			
1	1	39					INSTALL						1,052,877.70			
1	1	40					INSTALL						2,023,575.20			
1	1	41					REMOVE						715,594.60			
1	1	42					REMOVE						143,118.80			
1	1	43					REMOVE						143,118.80			
1	1	44					RETIRE		32000	1	3,731,628.15	9/1/2005	3,731,628.15	271.1544 : HIGH PRESSURE SHAFT/WHEEL	3431	
1	1	45					RETIRE		32000	1	699,578.22	7/1/1999	699,578.22	271.1911 : HIGH PRESSURE SHAFT/WHEEL	3431	
1	1	46					RETIRE		32000	16	2,363,395.16	9/1/2005	2,363,395.16	271.1544 : HP BLADING-ROTATING (ROMPR06	3431	
1	1	47					RETIRE		32000	16	475,894.09	7/1/1999	475,894.09	271.1544 : HP BLADING-ROTATING (ROMPR06	3431	
1	1	48					RETIRE		32000	1	194,917.12	7/1/1999	1,288.78	271.1638 : CASING	3431	
1	1	49					RETIRE		32000	3	1,824,894.48	7/1/1973	12,165.99	271.1638 : CASING	3431	
1	1	50					RETIRE		32000	1	1,119,171.35	4/1/2008	1,119,171.35	271.1541 : HIGH PRESSURE SHAFT/WHEEL	3402	
1	1	51					RETIRE		32000	16	740,114.24	4/1/2008	740,114.24	271.1544 : HP BLADING-ROTATING (ROMPR06	3402	
1	1	52					INSTALL						1,150,891.95			
1	1	53					INSTALL						1,150,891.95			
1	1	54					INSTALL						3,068,245.20			
1	1	55					INSTALL						1,150,891.95			
1	1	56					INSTALL						1,150,891.95			
1	1	57					REMOVE						575,378.00			
1	1	58					REMOVE						575,378.00			
1	1	59					RETIRE		32000	1	6,871.13	7/1/2007	6,871.13	291.3944 : PUMP COMPLETE	3431	
1	1	60					RETIRE		32000	1	10,801.30	7/1/2007	10,801.30	291.3944 : PUMP COMPLETE	3431	

Hearing Exhibit - 00007135
FPL 130690

1=NOW 2=MOD	ANET ROW	RCD	SOURCE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT									
1	25	53					RETIRE		32300		1	166,918.44	4/1/2007	166,918.44	374.3944 : PUMP COMPLETE		3431
1	26	54					RETIRE		32300		1	16,843.84	8/1/2005	16,843.84	374.3944 : PUMP COMPLETE		3431
1	27	55					RETIRE		32300		1	133,497.70	8/1/2004	133,497.70	374.3944 : PUMP COMPLETE		3431
1	28	56					RETIRE		32300		1	72,012.48	7/1/1975	72,012.48	374.3944 : PUMP COMPLETE		3431
1	29	57					RETIRE		32300		1	72,012.48	7/1/1975	72,012.48	374.3944 : PUMP COMPLETE		3431
1	30	58					RETIRE		32300		1	61,151.00	7/1/2007	61,151.00	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE		3431
1	31	59					RETIRE		32300		1	4,447.40	7/1/2007	4,447.40	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE		3431
1	32	60					RETIRE		32300		1	83,028.03	7/1/2005	83,028.03	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE		3431
1	2	61					RETIRE		32300		1	106,024.64	3/1/2006	106,024.64	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE		3432
1	4	62					RETIRE		32300		1	58,152.22	7/1/1993	58,152.22	374.3945 : DRIVE, ELECTRIC MOTOR, COMPLE		3432
1		1					INSTALL							30,893,492.00			
1		26					REMOVE							2,338,295.00			
1	13	51					RETIRE		32300		4	4,491,325.13	7/1/1967	4,491,325.13	475.5001 : STORM/MOISTURE SEPARATOR, OCI		3431
1	14	52					RETIRE		32300		4	248,812.18	7/1/1972	248,812.18	475.5001 : STORM/MOISTURE SEPARATOR, OCI		3431
1		1					INSTALL							888,454.00			
1		26					REMOVE							20,000.00			
1		1					INSTALL							5,291,488.13			
1		1					INSTALL							5,291,488.13			
1		1					INSTALL							5,295,072.74			
1		26					REMOVE							468,238.47			
1		26					REMOVE							468,238.47			
1		26					REMOVE							465,573.08			
1	200	27					RETIRE		0		0	0.00	1/01/1900	0.00		0	0
1	26	52					RETIRE		32300		1	1,125,482.88	7/1/1984	582,741.43	355.3301 : PIPING		3431
1	27	53					RETIRE		32300		1	1,304,896.64	7/1/1986	692,348.52	355.3301 : PIPING		3431
1	28	54					RETIRE		32300		1	23,972.50	7/1/1991	11,986.25	355.3301 : PIPING		3431
1	29	55					RETIRE		32300		1	618,606.14	7/1/1993	285,304.07	355.3301 : PIPING		3431
1	32	58					RETIRE		32300		175	1,919,761.70	7/1/1993	950,888.90	482.5400 : PIPING		
							INSTALL		32100					0.00			
							INSTALL		32200					82,760,329.26			
							INSTALL		32300					91,290,888.74			
							INSTALL		32400					888,454.00		194,939,893.00	
							REMOVE		32100					0.00			
							REMOVE		32200					5,307,560.94			
							REMOVE		32300					8,888,882.06			
							REMOVE		32400					20,000.00		12,674,369.00	12,674,369.00
							TOTAL							194,894,049.00			194,994,869.00
							RETIRE		32100					0.00			
							RETIRE		32200					7,311,013.15			
							RETIRE		32300					22,859,483.15			
							RETIRE		32400					0.00			

Hearing Exhibit - 00007136

FPL 130691

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

12,582,104.00 Total Dollars
514,328.00 Removal Dollars
12,167,776.00 Install Dollars

1=SHOW 0=HIDE	RET ROW	PCO	SCORE RECORD	MOD	OUT	SR	INSTALL REMOVE RETIRE	PCT	utility_a account_no M	job_task_id	quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET ISD	amount	long_description	acct_loc description func_id	est_plac_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1	1	[redacted]					INSTALL	0.5000	32200		107.1	2			6,083,887.59	353.3234 : HEAT EXCHANGER, SHELL	3291_353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	2						INSTALL	0.5000	32200		107.1	2			6,083,887.60	353.3235 HEAT EXCHANGER, TUBE BUN	3291_353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	28						REMOVE	1.0000	32200		999.9				514,328.00	353.3234 : HEAT EXCHANGER, SHELL	3291_353 : MAIN FEEDWATER SYSTEM	01 - 080 Removal Non-MS Material	
1	7	51					RETIRE	1.0000	32200			2	7	1,009,464.34	77/1976	302,701.24	353.3234 : HEAT EXCHANGER, SHELL	3291		
1	4	52					RETIRE	1.0000	32200			2	7	2,896.04	77/1966	868.95	353.3234 : HEAT EXCHANGER, SHELL	3291		
1	5	53					RETIRE	1.0000	32200			2	7	12,810.36	77/1982	3,893.11	353.3234 : HEAT EXCHANGER, SHELL	3291		

12,988,221.31

CALC SUBTOTAL ->

12,167,776.00

INSTALL	1.0000
REMOVE	1.0000
RETIRE	3.0000

$14,328.00
397,217.31

PSI_I_20_SYS353 PSI_I_20_5_01;030_Hist_FPU_Inv._121606.rdb

1

7:48 AM 12/30/2006

FPL 130692

Hearing Exhibit - 00007137

COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 18

CHK INST OK CHK INST 0.00
CHK RMV OK CHK RMV 0.00

30,408,315.00 Total Dollars
504,178.00 Remove Dollars
29,904,137.00 Install Dollars

1=SHOW 0=HIDE | RET ROW | RCD | SCOPE RECORD | MOD | OUT | BR | INSTALL / REMOVE / RETIRE | PCT | sum(g_a_pis_bud_bl - quantity) | RET : RET PLANT IN SERVICE | TOTAL QTY | RET 19D dprest | asset_loss description | dist_id | ast_plnt_type_descr | RETIREMENT BASIS FROM SCHEDULE V

1		1	39	09_004	1_23	6410	INSTALL	1.0000	32000	107.1	3				29,904,137.00	272.1570	STATOR COILS	3281	272 : GENERATOR	01 - 070 Install Non-MS Material	
1		26	39	09_004	1_23	6410	REMOVE	1.0000	132300	107.1	3				504,178.00	272.1594 : STATOR		3281-272 : GENERATOR	01 - 070 Removal Non-MS Material	POT from original vallization
1	11	51	39	09_004	1_23	6410	RETIRE	0.2700	32000		3	3	3,951,728.73	77/1976	998,688.76	272.1594 : STATOR		3281		POT from original vallization
1	10	52	39	09_004	1_23	6410	RETIRE	0.2700	32000		1	1	20,467.68	77/1982	5,634.21	272.1594 : STATOR		3281		POT from original vallization
1	9	53	39	09_004	1_23	6410	RETIRE	0.2700	32000		1	1	4,799.44	77/1986	1,294.23	272.1594 : STATOR		3281		

CALC SUBTOTAL -> 31,403,849.30

29,904,137.00
504,178.00
995,495.30

INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.0169

Hearing Exhibit - 00007138

FPL 130693

Binder 200812 Re-Estimate of EPU ERs
Vol1 – Summary of Summaries & Information From Scope Reviews

Tab 1_23

Hearing Exhibit - 00007139

RETIREMENT BASIS FROM SCHEDULE V

2:02 PM 12/31/2008

PSL1_23_Summary PSL1_23_Summary_123008.xls

1=SHOW 0=HIDE	RETIRE	ROD	SCCFC RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT
1		2					INSTALL	
1							REMOVE	
1		20					RETIRE	32300
1		17	20				RETIRE	32300
1		17	20				RETIRE	
1							INSTALL	
1			1				INSTALL	
1			2				INSTALL	
1			3				INSTALL	
1			4				REMOVE	
1			20				RETIRE	32300
1		16	21				RETIRE	32300
1		17	22				RETIRE	32300
1		18	23				RETIRE	32300
1		27	24				RETIRE	32300
1		28	25				RETIRE	
1			1				INSTALL	
1			2				REMOVE	
1			20				RETIRE	32300
1			21				RETIRE	32300
1			22				RETIRE	32300
1			3				INSTALL	
1			4				INSTALL	
1			1				REMOVE	
1			20				RETIRE	32300
1		8	21				RETIRE	32300
1		9	22				RETIRE	32300
1		10	23				RETIRE	32300
1		11	24				INSTALL	
1			1				REMOVE	
1			20				RETIRE	32400
1		7	21				RETIRE	32400
1		8	22				RETIRE	32400
1		9	23				INSTALL	
1			1				INSTALL	
1			2				INSTALL	
1			3				INSTALL	
1			4				REMOVE	

INSTALL	32300	
INSTALL	32300	
INSTALL	32400	
REMOVE	32300	
REMOVE	32300	
REMOVE	32400	
TOTAL		
RETIRE	32300	
RETIRE	32300	
RETIRE	32400	

4	850,103.43	7/1/1979
4	850,103.43	7/1/1979
1	39.86	7/1/1986
1	169.81	7/1/1982
1	30,830.42	7/1/1979
1	212,080.32	12/1/2005
1	19,816.10	12/1/2005
1	1,517.80	7/1/1986
1	6,468.39	7/1/1982
1	1,333,891.15	7/1/1979
1	230.28	7/1/1986
1	348,727.12	7/1/1983
1	994.71	7/1/1982
2	125,742.22	7/1/1979
1	55.12	7/1/1986
1	235.67	7/1/1982
1	53,258.06	7/1/1979

1,294,841.87	
473,734.00	
333,041.37	375.3970 : PUMP COMPLETE
40,005.17	375.3970 : PUMP COMPLETE
4,301,936.76	
4,301,936.76	
4,301,936.76	
4,301,936.76	
0.00	
39.86	467.3930 : HEAT EXCHANGER, SHELL
169.81	467.3930 : HEAT EXCHANGER, SHELL
30,830.42	467.3930 : HEAT EXCHANGER, SHELL
21,208.03	467.3930 : ROTOR (PILOT EXCITER)
1,981.91	467.3930 : ROTOR (PILOT EXCITER)
6,794,674.09	
353,836.00	
1,517.80	468.3932 : GENERATOR SEAL OIL EQUIPMENT
6,468.39	468.3932 : GENERATOR SEAL OIL EQUIPMENT
1,333,891.15	468.3932 : GENERATOR SEAL OIL EQUIPMENT
3,359,242.00	
3,359,242.00	
760,577.00	
230.28	477.3767 : HEAT EXCHANGER, SHELL
348,727.12	477.3767 : HEAT EXCHANGER, SHELL
994.71	477.3767 : HEAT EXCHANGER, SHELL
125,742.22	477.3767 : HEAT EXCHANGER, SHELL
2,016,073.00	
776,005.00	
55.12	353.3918 : GENERATOR BUS COOLING EQUIPM
235.67	353.3918 : GENERATOR BUS COOLING EQUIPM
53,258.06	353.3918 : GENERATOR BUS COOLING EQUIPM
601,738.50	
601,738.50	
601,738.50	
601,738.50	
365,444.00	
12,167,775.00	
123,139,595.00	
5,223,019.00	
914,529.00	
5,058,192.00	
1,191,449.00	
147,231,269.00	
307,217.31	
7,591,772.95	
54,048.85	

	140,617,269.00	
6,713,910.00		0.00
	6,713,910.00	
	147,231,269.00	0.00

RETIREMENT BASIS FROM SCHEDULE F

3291
3291
3291
3291
3291
3291
3291
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3291
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3291
3291
3291
3291

FPL 130696

Hearing Exhibit - 00007141

COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

2,400,877.00 Total Dollars
0.00 Remove Dollars
2,400,877.00 Install Dollars
Misc calculation

1=SHOW 0=HIDE | RET ROW | SCD | SUCS RECORD | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | ORIG_S PIS_RWC_N account M | RET - TOTAL QTY | RET PLANT IN SERVICE | RET YEAR | depcode | Addl_Inco exemption Bus_Lic | acct_Pre_Inco_depr | RETIREMENT BASIS FROM SCHEDULE V

1		1	20	06_004	1_20	0410	INSTALL	0.3334	32300	107.1	1				800,265.71	272.1570:COOLING	3291	272 : GENERATOR	'01 - 070 Install Non-AIR Material	Coolers	
1		2	20	06_004	1_20	0410	INSTALL	0.3333	32300	107.1	2				800,146.64	272.1576:PAINLOWER ROTATING	3291	272 : GENERATOR	'01 - 070 Install Non-AIR Material	Coolers	
1		3	20	06_004	1_20	0410	INSTALL	0.3333	32300	107.1	3				800,146.64	272.1580:PAINLOWER STATIONARY	3291	272 : GENERATOR	'01 - 070 Install Non-AIR Material	Coolers	
1		28	30	06_004	1_30	0430	REMOVE	1.0000	32300	107.1					0.00	272.1571 : FRAMEHOUSING	3291	272 : GENERATOR	'01 - 070 Removal Non-AIR Material	Coolers	
1	4	51	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	1,738,212.18	7/1/1976		26,886.34	272.1571 : FRAMEHOUSING	3291			Coolers	
1	3	42	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	10,018.53	7/1/1982		200.37	272.1571 : FRAMEHOUSING	3291			Coolers	
1	2	53	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	2,342.93	7/1/1986		46.86	272.1571 : FRAMEHOUSING	3291			PostBlower Rotating	
1	9	54	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	2,044,786.81	7/1/1976		40,895.31	272.1573 : ROTOR	3291			PostBlower Rotating	
1	7	55	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	13,300.15	7/1/1982		266.00	272.1573 : ROTOR	3291			PostBlower Rotating	
1	6	56	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	3,110.35	7/1/1986		62.21	272.1573 : ROTOR	3291			PostBlower stationary	
1	4	57	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	1,759,312.16	7/1/1976		35,186.24	272.1571 : FRAMEHOUSING	3291			PostBlower stationary	
1	3	58	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	10,018.53	7/1/1982		200.37	272.1571 : FRAMEHOUSING	3291			PostBlower stationary	
1	2	59	20	06_004	1_20	0410	RETIRE	0.0020	32300		1	2,342.93	7/1/1986		46.86	272.1571 : FRAMEHOUSING	3291			PostBlower stationary	

CALC SUBTOTAL -> 2,514,367.47

2,400,877.00
0.00
112,690.47

INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.1900

Hearing Exhibit - 00007142
FPL 130697

1=KNOW 0=RDE	WORK ITEM	ACCT	SUBACCT RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT
COLUMNS FOR LOOKUP IN PIS TABLE ->								11
CHK INST OK								
CHK RMV OK								
1	1	21	08_034	1_23		8410	INSTALL	1.0000
1	2	21	08_034	1_23		8410	INSTALL	1.0000
1	26	21	08_034	1_23		8410	REMOVE	1.0000
1	11	21	08_034	1_23		8410	RETIRE	0.0100
1	18	52	08_034	1_23		8410	RETIRE	0.0100
1	9	53	08_034	1_23		8410	RETIRE	0.0100
1	11	54	08_034	1_23		8410	RETIRE	0.0100
1	18	55	08_034	1_23		8410	RETIRE	0.0100
1	9	56	08_034	1_23		8410	RETIRE	0.0100
CALC SUBTOTAL ->								
							INSTALL	1.0000
							REMOVE	1.0000
							RETIRE	0.0000

| | | | | | | | |

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 18

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

31,887,271.09 Total Dollars
3,040,857.00 Remove Dollars
28,846,414.00 Install Dollars

1=SHOW 0=HIDE	RET RSTN	ACCT	SCOPE RECORD	MOD	OUT	SR	INSTALL / REMOVE / RETIRE	PCT	MRV_A	job_load_id	quantity	RET - TOTAL - CITY	RET PLANT IN SERVICE	RET ISD	RET ISD amount	long_description	asset_loss description	asset_loss_type_descr	RETIREMENT BASIS FROM SCHEDULEV
1		1	[redacted]				INSTALL	0.0000							28,091,772.89	272.3573:ROTOR			
1		2					INSTALL	0.0000							1,447,320.70	272.1576:BEARING ASSEMBLY			
1		3					REMOVE	1.0000							1,447,320.70	272.3577:COLLECTOR RINGS			
1		26					RETIRE	1.0000							3,040,857.00	272.3573:ROTOR			
1	8	51					RETIRE	0.0700				1	2,044,798.81	7/1/1976	1,963,422.84	272.3573:ROTOR	3291		
1	7	52					RETIRE	0.0100				1	13,300.18	7/1/1982	12,994.15	272.3573:ROTOR	3291		
1	6	53					RETIRE	0.0100				1	3,110.26	7/1/1986	3,017.95	272.1573:ROTOR	3291		
1	5	54					RETIRE	0.0700				1	1,538,402.06	7/1/1988	1,499,228.60	272.1573:ROTOR	3291		
1	4	55					RETIRE	0.0100				1	2,044,798.81	7/1/1979	20,447.98	272.1573:ROTOR	3291		
1	3	56					RETIRE	0.0100				1	13,300.18	7/1/1982	133.00	272.1573:ROTOR	3291		
1	2	57					RETIRE	0.0100				1	3,110.26	7/1/1986	31.50	272.1573:ROTOR	3291		
1	1	58					RETIRE	0.0100				1	1,538,402.06	7/1/1988	15,394.02	272.1573:ROTOR	3291		
1	8	59					RETIRE	0.0200				1	1,798,362.16	7/1/1979	35,996.24	272.1571:FRAME/HOUSING	3291		
1	4	60					RETIRE	0.0200				1	10,018.58	7/1/1982	200.37	272.1571:FRAME/HOUSING	3291		
1	3	61					RETIRE	0.0200				1	2,342.55	7/1/1986	46.86	272.1571:FRAME/HOUSING	3291		
1	2	61					RETIRE	0.0000											

35,892,871.09

CALC SUBTOTAL ->

28,846,414.00

INSTALL	1.0000
REMOVE	1.0000
RETIRE	0.0000

3,040,857.00

3,994,909.09

[redacted] 1

[redacted] 10:29 AM 12/30/2008

Hearing Exhibit - 00007144

FPL 130699

Hearing Exhibit - 00007145

FPL 130700

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

11,857,299.03 Total Dollars
473,734.00 Remove Dollars
11,383,575.00 Install Dollars

1=SHOW 0=HIDE	MOV LEN	CO	SOURCE	ACCOUNT	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a	job_task_id	quantity	RET QTY	RET PLANT IN SERVICE	RET 180 amount	RET DATE	loss_description	asset_loss description	loss_id	ret_orig_type_descr	RETIREMENT BASIS FROM SCHEDULEV
1	1	[redacted]						INSTALL	0.8889						10,119,733.33		355.3615;PUMP,ROTATING				
1	2	[redacted]						INSTALL	0.1111						1,264,841.67		355.3616;PUMP,DIFFUSER				
1		[redacted]						REMOVE	1.0000						473,734.00		355.3626;PUMP COMPLETE				
1	17	51	[redacted]					RETIRE	0.4000			4	4	800,103.49	320,041.37	7/1/1975	375.3626 ; PUMP COMPLETE	3291			
1	17	52	[redacted]					RETIRE	0.0500			4	4	800,103.83	40,005.17	7/1/1976	375.3626 ; PUMP COMPLETE	3291			

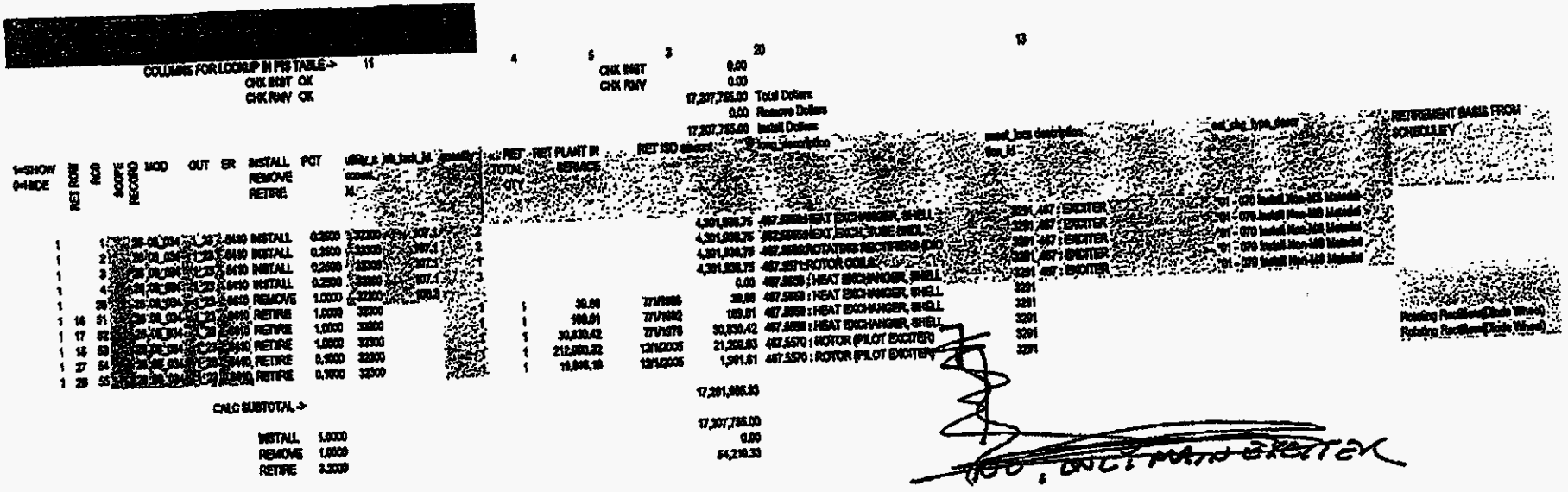
CALC SUBTOTAL -> 12,217,346.54

INSTALL 1.0000 11,383,525.00
REMOVE 1.0000 473,734.00
RETIRE 0.4500 360,046.54

3291 375 ; CONDENSER COOLING WATER '91 - 070 Install Non-UIS Material
3291 325 ; CONDENSER COOLING WATER '91 - 070 Install Non-UIS Material
3291 325 ; CONDENSER COOLING WATER '91 - 070 Removal Non-UIS Material

Pump , Rotating Assembly
Pump Diffuser

Hearing Exhibit - 00007146
FPL 130701



COLUMNS FOR LOOKUP IN PS TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

17,207,755.00 Total Dollars
0.00 Remove Dollars
17,207,755.00 Install Dollars

1=SHOW 04=DE | INV ER | INV | SCHED RECORD | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | uMat_s | alt_bus_id | quantity | RET | RET PLANT IN SERVICE | RET QTY | RET ISO amount | asset_bus description | asset_bus_id | ast_plg_type_descr | RETIREMENT BASIS FROM SCHEDULEY

1		1	26-08_034		23	8410	INSTALL	0.2500	32300		307.1	2				4,301,956.75	497.5000	HEAT EXCHANGER, SHELL	3291	497 : EXCITER	'01 - (29) Install Non-MS Materials
1		2	26-08_034		23	8410	INSTALL	0.2500	32300		307.1	2				4,301,956.75	497.5000	HEAT EXCHANGER, SHELL	3291	497 : EXCITER	'01 - (29) Install Non-MS Materials
1		3	26-08_034		23	8410	INSTALL	0.2500	32300		307.1	2				4,301,956.75	497.5000	ROTATING RECTIFIERS (EXC	3291	497 : EXCITER	'01 - (29) Install Non-MS Materials
1		4	26-08_034		23	8410	INSTALL	0.2500	32300		307.1	2				4,301,956.75	497.5571	ROTOR COILS	3291	497 : EXCITER	'01 - (29) Install Non-MS Materials
1		25	26-08_034		23	8410	REMOVE	1.0000	32300		307.1	2				0.00	497.5000	HEAT EXCHANGER, SHELL	3291		
1	1	16	51	26-08_034		23	8410	RETIRE	1.0000	32300		1	1	39.88	77V1665	39.88	497.5000	HEAT EXCHANGER, SHELL	3291		
1	1	17	52	26-08_034		23	8410	RETIRE	1.0000	32300		1	1	169.81	77V1682	169.81	497.5000	HEAT EXCHANGER, SHELL	3291		
1	1	18	53	26-08_034		23	8410	RETIRE	1.0000	32300		1	1	30,830.42	77V1678	30,830.42	497.5000	HEAT EXCHANGER, SHELL	3291		
1	1	19	54	26-08_034		23	8410	RETIRE	0.1000	32300		1	1	212,980.22	12/12/2005	21,298.03	497.5570	ROTOR (PILOT EXCITER)	3291		Rotating Rectifiers(Diode Wheels)
1	1	20	55	26-08_034		23	8410	RETIRE	0.1000	32300		1	1	16,816.19	12/12/2005	1,681.61	497.5570	ROTOR (PILOT EXCITER)	3291		Rotating Rectifiers(Diode Wheels)

17,201,955.33

CALC SUBTOTAL-> 17,207,755.00

INSTALL 1.0000 0.00
REMOVE 1.0000 54,219.33
RETIRE 3.2000

1:59 PM 12/30/2008

FPL1_23_576487 FPL1_23_26_08_034_Boiler Upgrade_122308.xls

1

Hearing Exhibit - 00007147

FPL 130702

COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

7,059,539.00 Total Dollars
259,865.00 Remove Dollars
6,794,674.00 Install Dollars

1=SHOW 0=HIDE | RET ROW | RCD | SCHD RECORD | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | RET: TOTAL QTY | RET PLANT IN SERVICE | RET YEAR | RET USD | acct_descr | func_id | RETIREMENT BASIS FROM SCHEDULEV

1	1						INSTALL	1.0000					6,794,674.00	368.5002:GENERATOR SEAL OIL EQUIP	3291	368	GENERATOR SEAL OIL SYSTEM '01' - 000 Install Non-HR Material
1		35					REMOVE	1.0000					259,865.00	468.5002:GENERATOR SEAL OIL EQUIP	3291	468	GENERATOR SEAL OIL SYSTEM '01' - 000 Removal Non-HR Material
1	2	51					RETIRE	1.0000		1	1,517.60	7/1/1986	1,517.60	468.5002 : GENERATOR SEAL OIL EQUIPMENT	3291		
1	3	52					RETIRE	1.0000		1	6,469.28	7/1/1992	6,469.28	468.5002 : GENERATOR SEAL OIL EQUIPMENT	3291		
1	4	53					RETIRE	1.0000		1	1,333,891.15	7/1/1976	1,333,891.15	468.5002 : GENERATOR SEAL OIL EQUIPMENT	3291		

CALC SUBTOTAL -> 1,340,308.03

INSTALL	1.0000	6,794,674.00
REMOVE	1.0000	259,865.00
RETIRE	3.0000	1,340,808.03

Hearing Exhibit - 00007148

FPL 130703

COLUMNS FOR LOOKUP IN PW TABLE-> 11 4 5 3 20 13 1

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

7,798,391.00 Total Dollars
780,517.00 Remove Dollars
7,018,894.00 Install Dollars

1=SHOW
0=HIDE

RET ROW | RCD | SCOPE RECORD | MOD | OUT | SR | INSTALL/REMOVE/RETIRE | PCT | RET QTY | RET PLANT IN SERVICE | RET BD | RET amount | long_description | asset_loss description | acct_nbr_type_descr | RETIREMENT BASIS FROM SCHEDULE V

1	1					INSTALL	0.5000				2,919,392.00	477.5767:HEAT EXCHANGER,SHELL		3291	477 - TURBINE COOLING WATER SYT 01	010 Install Non-NS Material
1	2					INSTALL	0.5000				3,859,342.00	477.5768:HEAT EXCH,TUBE BUNDL		3291	477 - TURBINE COOLING WATER SYT 01	030 Install Non-NS Material
1						REMOVE	1.0000				780,517.00	477.5767 : HEAT EXCHANGER,SHELL		3291_477	TURBINE COOLING WATER SYT 01	070 Removal Non-NS Material
1	26					RETIRE	1.0000	1	230.28	7/V1998	230.28	477.5767 : HEAT EXCHANGER,SHELL		3291		
1	6	51				RETIRE	1.0000	1	949,727.12	7/V1993	949,727.12	477.5767 : HEAT EXCHANGER,SHELL		3291		
1	9	82				RETIRE	1.0000	1	984.71	7/V1992	984.71	477.5767 : HEAT EXCHANGER,SHELL		3291		
1	10	83				RETIRE	1.0000	2	125,242.22	7/V1975	125,242.22	477.5767 : HEAT EXCHANGER,SHELL		3291		
1	11	84				RETIRE	1.0000									

CALC SUBTOTAL-> 8,275,896.33

INSTALL 1.0000 7,918,894.00
REMOVE 1.0000 780,517.00
RETIRE 4.0000 476,894.33

PSL1_23_SYS477 PSL1_23_30_08_029_TCW15K_122306.xls

1

3:01 PM 12/20/2006

Hearing Exhibit - 00007149

FPL 130704

COLUMNS FOR LOOKUP IN PIS TABLE ->
CHK INST OK
CHK RWV OK
CHK INST
CHK RWV
0.00
0.00
2,782,078.00 Total Dollars
776,005.00 Remove Dollar
2,016,073.00 Install Dollars
RETIREMENT BASIS FROM SCHEDULEV
INSTALL 1.0000
REMOVE 1.0000
RETIRE 3.0000
2,016,073.00
776,005.00
55.12
235.87
53,788.06
2,845,158.85
2,016,073.00
776,005.00
54,079.05
3231 : GENERATOR BUS COUNTRY EQ
3231 : GENERATOR BUS COUNTRY EQ
3231 : GENERATOR BUS COUNTRY EQUIPM
3231 : GENERATOR BUS COUNTRY EQUIPM
3231 : GENERATOR BUS COUNTRY EQUIPM
3231 : GENERATOR BUS
3231 : GENERATOR BUS
7/1/1968
7/1/1992
7/1/1978

Hearing Exhibit - 00007150
FPL 130705

[redacted]

COLUMNS FOR LOOKUP IN FIS TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

3,572,390.00 Total Dollars
366,444.00 Remove Dollars
3,206,946.00 Install Dollars

1=SHOW 2=HIDE | RET ROW | ROD | SCOPE RECORD | MOD | CUT | ER | INSTALL REMOVE RETIRE | PCT | utility_a job_tack_id quantity | RET TOTAL COST | RET PLANT IN SERVICE | RET ISD amount | asset_type description | ord_chg_type_descr | RETIREMENT BASIS FROM SCHEDULE V

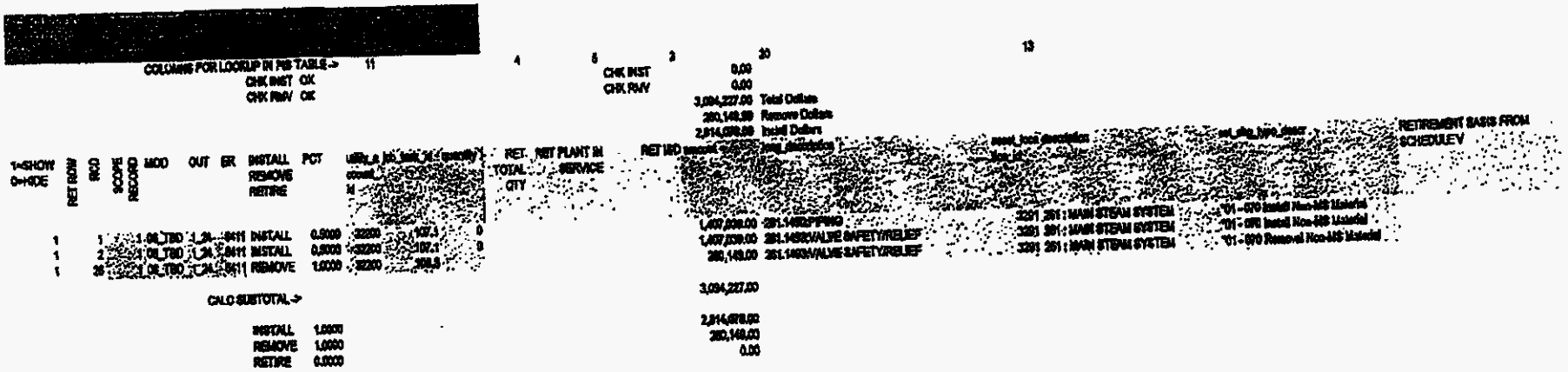
1	1	[redacted]					INSTALL	0.2000	[redacted]			601,738.00	686,714S	CABLE POWER S	[redacted]	3291	000	0.6KV DISTRIBUTION SYSTEM	010 Install Non-Mil Material
1	2	[redacted]					INSTALL	0.2000	[redacted]			601,738.00	686,714S	CIRCUIT 8KR RATED 600	[redacted]	3291	000	0.6KV DISTRIBUTION SYSTEM	010 Install Non-Mil Material
1	3	[redacted]					INSTALL	0.2000	[redacted]			601,738.00	686,714S	CONTROL/INSTRUMENTATION	[redacted]	3291	000	0.6KV DISTRIBUTION SYSTEM	010 Install Non-Mil Material
1	4	[redacted]					INSTALL	0.2000	[redacted]			601,738.00	686,714S	ENCLOSURE	[redacted]	3291	000	0.6KV DISTRIBUTION SYSTEM	010 Install Non-Mil Material
1	28	[redacted]					REMOVE	1.0000	[redacted]			366,444.00	686,714S	CIRCUIT 8KR RATED 600	[redacted]	3291	000	0.6KV DISTRIBUTION SYSTEM	010 Removal Non-Mil Material

CALC SUBTOTAL-> 3,572,390.00

INSTALL 1.0000 3,206,946.00
REMOVE 1.0000 366,444.00
RETIRE 0.0000 0.00

FPL 130706

Hearing Exhibit - 00007151



COLUMNS FOR LOOKUP IN PB TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

3,094,227.00 Total Dollars
280,149.00 Remove Dollars
2,814,078.00 Install Dollars

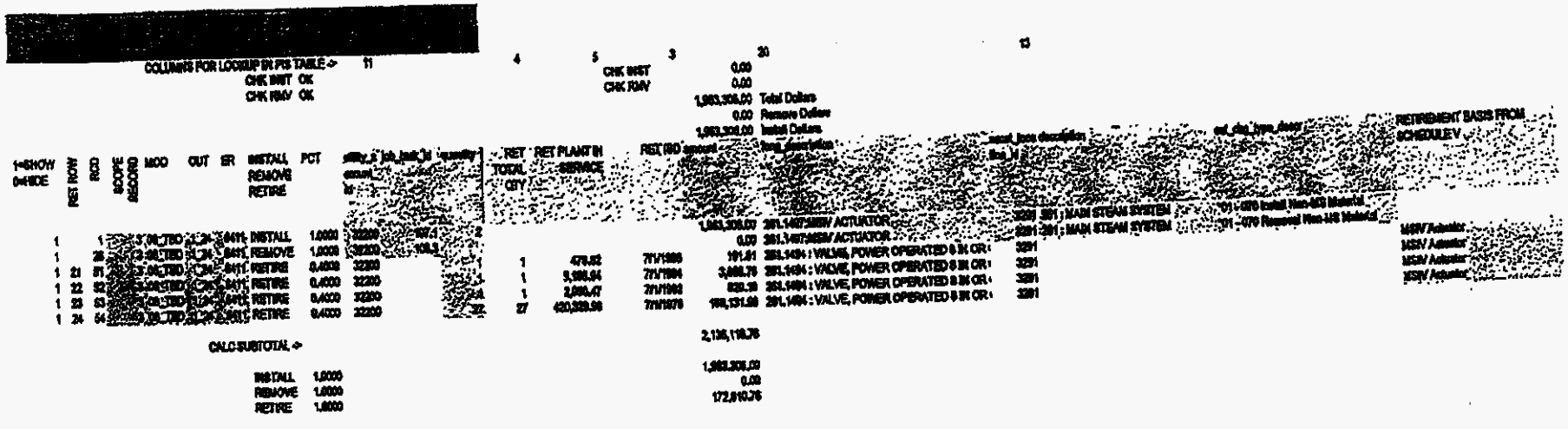
1=SHOW 0=HIDE | RET ROW | ROD | SCORE RECORD | MOD | OUT | ER | INSTALL / REMOVE / RETIRE | PCT | RET. TOTAL CITY | NET PLANT IN SERVICE | RET MO | asset_loc_description | ast_sbg_type_descr | RETIREMENT BASIS FROM SCHEDULEV

1	1	1_08_TBD	1_24_	8411	INSTALL	0.5000	32200	197.1	0			1,407,039.00	281.1480ZPPMO	3291 291 : MAIN STEAM SYSTEM	*01 - 070 Install Non-MS Material
1	2	1_08_TBD	1_24_	8411	INSTALL	0.5000	32200	197.1	0			1,407,039.00	281.1480VALVE SAFETY/RELIEF	3291 291 : MAIN STEAM SYSTEM	*01 - 070 Install Non-MS Material
1	26	1_08_TBD	1_24_	8411	REMOVE	1.0000	32200	355.5				280,149.00	281.1480VALVE SAFETY/RELIEF	3291 291 : MAIN STEAM SYSTEM	*01 - 070 Removal Non-MS Material

CALC SUBTOTAL -> 3,094,227.00

INSTALL	1.0000	2,814,078.00
REMOVE	1.0000	280,149.00
RETIRE	0.0000	0.00

Hearing Exhibit - 00007152
FPL 130707



COLUMNS FOR LOOKUP IN PSI TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

1,983,306.00 Total Dollars
0.00 Remove Dollars
1,983,306.00 Install Dollars

1=SHOW 0=HIDE | INST NUM | CON | ACCT CODE | MOD | OUT | SR | INSTALL REMOVE RETIRE | PCT | entity_id | sub_acct_id | quantity | RET TOTAL QTY | RET PLANT IN SERVICE | RET DATE | RET ORIG amount | item_description | asset_type_description | ext_chg_type_descr | RETIREMENT BASIS FROM SCHEDULE V

1	1		5_06_TBD	31_24	8411	INSTALL	1.0000	32200	107.1	2					1,983,306.00	391.1497:MSIV ACTUATOR		3391	391 ; MAIN STEAM SYSTEM	101 - 010 Install Non-AIS Material		MSIV Actuator
1		28	5_06_TBD	31_24	8411	REMOVE	1.0000	32200	109.3						0.00	391.1497:MSIV ACTUATOR		3391	391 ; MAIN STEAM SYSTEM	101 - 070 Removal Non-AIS Material		MSIV Actuator
1	21	51	5_06_TBD	31_24	8411	RETIRE	0.4000	32200		1	1	479.62	7/1/1999	191.81	391.1494 : VALVE, POWER OPERATED 8 IN OR (		3391				MSIV Actuator
1	22	52	5_06_TBD	31_24	8411	RETIRE	0.4000	32200		1	1	9,599.94	7/1/1994	3,839.78	391.1494 : VALVE, POWER OPERATED 8 IN OR (		3391				MSIV Actuator
1	23	53	5_06_TBD	31_24	8411	RETIRE	0.4000	32200		1	1	2,099.47	7/1/1992	839.79	391.1494 : VALVE, POWER OPERATED 8 IN OR (		3391				MSIV Actuator
1	24	54	5_06_TBD	31_24	8411	RETIRE	0.4000	32200		22	27	420,328.98	7/1/1975	168,131.59	391.1494 : VALVE, POWER OPERATED 8 IN OR (		3391				MSIV Actuator

CALC SUBTOTAL -> 2,135,119.76

1,983,306.00
0.00
172,810.76

INSTALL 1.0000
REMOVE 1.0000
RETIRE 1.0000

PSI.1_24_SY6251 PSI.1_24_5_06_TBD_MSIV Upgrade_122308.xls 1 12:28 PM 12/23/2008

Hearing Exhibit - 00007153

FPL 130708

FPL_Users
FCV-9011 & FCV-9023
COLUMNS FOR LOOKUP IN PIS TABLE->
CHK INST OK
CHK RMV OK
CHK INST
CHK RMV
Total Dollars
Remove Dollars
Install Dollars
long_description
RETIREMENT BASIS FROM SCHEDULE V
CALC SUBTOTAL->
INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.0000

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

2,852,755.00 Total Dollars
0.00 Remove Dollars
2,852,755.00 Install Dollars

1=SHOW 0=HIDE | RET RMV | RCD | SCCDE | RECORD | MOD | OUT | ER | INSTALL / REMOVE / RETIRE | PCT | RET UNIT PLANT INS | RETIRE | RETIREMENT PASS FROM SCHEDULE V

1		1	[redacted]					INSTALL	0.5000							1,431,377.50	[redacted]		
1		2	[redacted]					INSTALL	0.5000							1,431,377.50	[redacted]		
1		28	[redacted]					REMOVE	1.0000							0.00	[redacted]		
1		31	[redacted]					RETIRE	0.2100	32300	30.13402	1	7,009,019.29	1/1/2005	570,716.64	353.3221 : CONTROL/INSTRUMENTATION SYST	3291		
1	3	32	[redacted]					RETIRE	0.2100	32300	30.53923	1	7,009,019.29	1/1/2005	1,346,897.32	353.3221 : CONTROL/INSTRUMENTATION SYST	3291		

CALC SUBTOTAL-> 4,792,439.36

INSTALL 1.0000 2,852,755.00
REMOVE 1.0000 0.00
RETIRE 0.4200 1,916,884.36

PSL1_24_SYS353 PSL1_21_5_08_TSO_PW Rtr Digital Mods_122308.xls 1 7:11 AM 12/31/2008

Hearing Exhibit - 00007155

FPL 130710

COLUMNS FOR LOOKUP IN PIS TABLE -> 11
CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

4,649,287.00 Total Dollars
340,180.00 Remove Dollars
4,309,087.00 Install Dollars

1=SHOW 0=HIDE

INST ROW | ESID | SYSTEM RECORD | MOD | OUT | ER | INSTALL / REMOVE / RETIRE | PCT

| | | |

[redacted]

COLUMNS FOR LOOKUP IN FIS TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

11,204,995.00 Total Dollars
630,334.00 Remove Dollars
10,574,661.00 Install Dollars

1=SHOW 0=HIDE	RETIRU	ACCT	SUBSE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	POST	MR/Lit count	Job_task_id	quantity	RET	RET PLANT IN SERVICE TOTAL QTY	RET BID amount	Item_description	acct_func description Mon_id	acct_sfas_level_3_descr	RETIREMENT BASIS FROM SCHEDULE V
1		1	[redacted]				INSTALL	0.4000	0	39300	107.1	2			4,229,354.40	354.3300 PUMP ROTATING	3291 354 : FEEDWATER PUMP SYSTEM	791 - 070 Install Non-MS Material
1		2	[redacted]				INSTALL	0.6000	0	39300	107.1	3			6,344,706.60	354.3310 PUMP STATION APPU	3291 354 : FEEDWATER PUMP SYSTEM	791 - 070 Install Non-MS Material
1		20	[redacted]				REMOVE	1.0000	0	39300	107.1	4			630,334.00	354.3350 PUMP COMPLETE	3291 354 : FEEDWATER PUMP SYSTEM	791 - 070 Removal Non-MS Material
1		21	[redacted]				RETIRE	1.0000	32200			5	1	21,436.77	7/1/1993	21,436.77	354.3350 : PUMP COMPLETE	3291
1		22	[redacted]				RETIRE	1.0000	32200			6	1	141.15	7/1/1998	141.15	354.3350 : PUMP COMPLETE	3291
1		23	[redacted]				RETIRE	1.0000	32200			7	1	603.57	7/1/1992	603.57	354.3350 : PUMP COMPLETE	3291
1		24	[redacted]				RETIRE	1.0000	32200			8	1	104,882.73	7/1/1976	104,882.73	354.3350 : PUMP COMPLETE	3291
1		25	[redacted]				RETIRE	1.0000	32200			9	1	11,103.61	7/1/1976	11,103.61	354.3350 : PUMP COMPLETE	3291
1		26	[redacted]				RETIRE	1.0000	32200			10	1	11,103.60	7/1/1976	11,103.60	354.3350 : PUMP COMPLETE	3291

11,354,354.43

CALC SUBTOTAL ->

10,574,661.00
630,334.00
148,358.43

INSTALL 1.0000
REMOVE 1.0000
RETIRE 8.0000

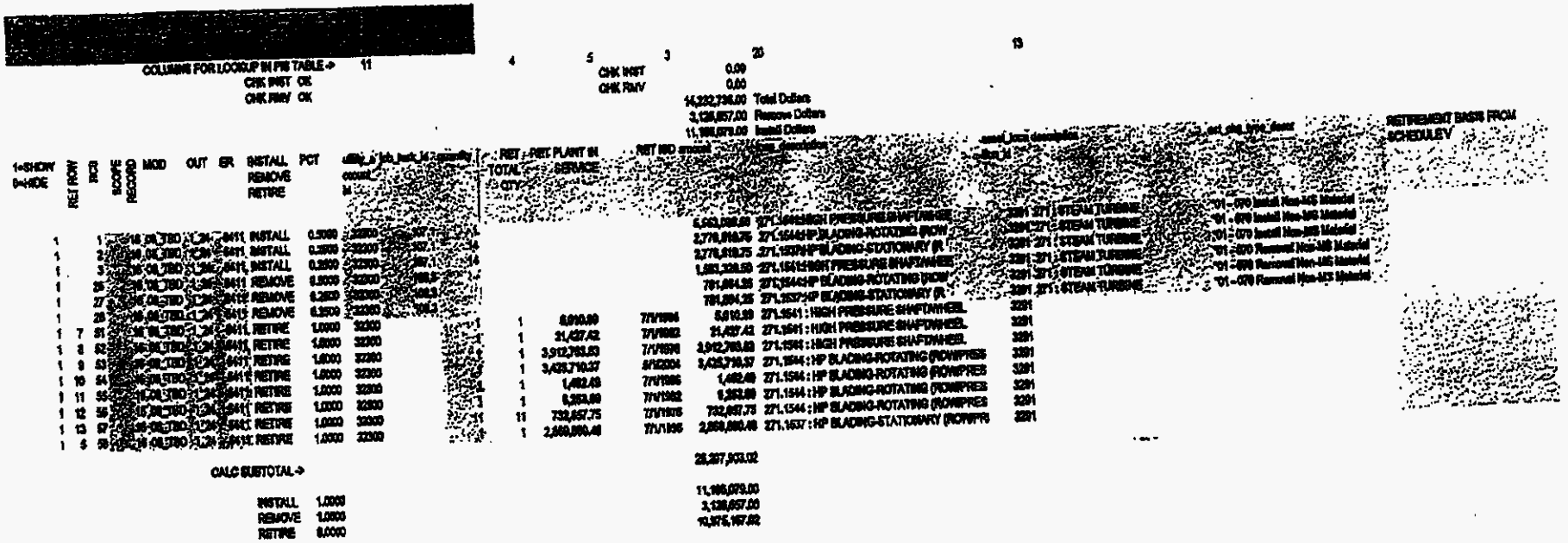
FPL 130712
Hearing Exhibit - 00007157

FPL_User:
LCV-11-18A1 8770-G-081 SH2
FPL_User:
LCV-11-7A1, LCV-11-7A2, LCV-11-7B1, LCV-11-7B2
8770-G-081 SH1, 2998-G-081 SH1A
FPL_User:
LCV-11-30A1, LCV-11-30B1, LCV-11-30C1, LCV-11-30D1
8770-G-081 SH3, 2998-G-081 SH1A
FPL_User:
Labeled as Heater Drain Pump Mods
attributed to #13, however no install
estimate, so included in this estimate.
COLUMNS FOR LOOKUP IN FIS TABLE =>
CHK INST OK
CHK RMV OK
1=SHOW
0=HIDE
RETIREMENT BASIS FROM
SCHEDULE V
CALC SUBTOTAL =>
INSTALL 1.0000
REMOVE 1.0000
RETIRE 2.0000

Sheet Number 8770-G-081	Count of ASSOCIATE_TAG / COMPONENT_TAG	ASSOCIATE_TAG ACT	DRN VLV	FLTR REG	ISOL VLV	ISOL VLV SPLY	AIR LO PRESS SEL RLY	POSIT	POSIT ISOL VLV	SOL VLV	SOL VLV FLTR	SOL VLV FLTR ISOL	SOL VLV ISOL	VALVE	Grand Total
1	LCV-11-13A1	1	1		1	1			1	1	1			1	8
1	LCV-11-13A2	1	1		1	1			1	1	1			1	8
1	LCV-11-13B1	1	1		1	1			1	1	1			1	8
1	LCV-11-13B2	1	1		1	1			1		1	1	1	1	13
2	LCV-11-18A1	1	1	1	1	1	1	1	1		1			1	7
2	LCV-11-18A2	1	1		1	1			1		1	1	1	1	13
2	LCV-11-18B1	1	1	1	1	1	1	1	1		1			1	7
2	LCV-11-18B2	1	1		1	1			1		1			1	8
1	LCV-11-1A1	1	1		1	1			1	1	1			1	8
1	LCV-11-1A2	1	1		1	1			1	1	1			1	8
1	LCV-11-1B1	1	1		1	1			1	1	1			1	8
1	LCV-11-1B2	1	1		1	1			1	1	1			1	8
2	LCV-11-24A1	1	1		1	1			1	1	1			1	8
2	LCV-11-24A2	1	1		1	1			1	1	1			1	8
2	LCV-11-24B1	1	1		1	1			1	1	1			1	8
2	LCV-11-24B2	1	1		1	1			1	1	1			1	8
3	LCV-11-30A1	1	1		1	1			1	1	1			1	8
3	LCV-11-30A2	1	1		1	1			1	1	1			1	8
3	LCV-11-30B1	1	1		1	1			1	1	1			1	8
3	LCV-11-30B2	1	1		1	1			1	1	1			1	8
3	LCV-11-30C1	1	1		1	1			1	1	1			1	8
3	LCV-11-30C2	1	1		1	1			1	1	1			1	8
3	LCV-11-30D1	1	1		1	1			1	1	1			1	8
3	LCV-11-30D2	1	1		1	1			1		1			1	7
3	LCV-11-32A	1	1		1	1			1		1			1	7
3	LCV-11-32B	1	1		1	1			1		1			1	7
3	LCV-11-32C	1	1		1	1			1		1			1	7
3	LCV-11-32D	1	1		1	1			1		1			1	7
1	LCV-11-7A1	1	1		1	1			1	1	1			1	8
1	LCV-11-7A2	1	1		1	1			1	1	1			1	8
1	LCV-11-7B1	1	1		1	1			1	1	1			1	8
1	LCV-11-7B2	1	1		1	1			1	1	1			1	8
Grand Total		32	32	2	32	32	2	2	32	24	32	2	2	2	32	280

Hearing Exhibit - 00007159

FPL 130714



COLUMNS FOR LOOKUP IN PR TABLE-> 11 4 5 3 20 19
CHK INST OK CHK INST 0.00 RETIREMENT BASIS FROM SCHEDULEV
CHK RMV OK CHK RMV 0.00
14,232,736.00 Total Dollars
3,138,657.00 Remove Dollars
11,166,079.00 Install Dollars

1=SHOW 0=HIDE | REM ROW | RCB | SUBJECT RECORD | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | utility_a | job_work_id | quantity | account | M | TOTAL QTY | RET - RET. PLANT IN SERVICE | RET MO | amount | trans_description | plant_acct_ctrl_id | asset_loss_description | plant_acct_ctrl_id_trans | asset_loss_description

1		1	[redacted]				8411	INSTALL	0.3000	22000							6,583,098.69	271.1640 HIGH PRESSURE SHAFT/WHEE		3291 271	STEAM TURBINE		"01 - 070 Install Non-MS Material
1		2	[redacted]				8411	INSTALL	0.3000	22000							2,776,818.75	271.1644 HP BLADING-ROTATING (ROW		3291 271	STEAM TURBINE		"01 - 070 Install Non-MS Material
1		3	[redacted]				8411	INSTALL	0.3000	22000							2,776,818.75	271.1620 HP BLADING-STATIONARY (R		3291 271	STEAM TURBINE		"01 - 070 Install Non-MS Material
1		25	[redacted]				8411	REMOVE	0.3000	22000							1,883,328.69	271.1641 HIGH PRESSURE SHAFT/WHEE		3291 271	STEAM TURBINE		"01 - 070 Removal Non-MS Material
1		27	[redacted]				8411	REMOVE	0.2800	22000							781,884.35	271.1644 HP BLADING-ROTATING (ROW		3291 271	STEAM TURBINE		"01 - 070 Removal Non-MS Material
1		28	[redacted]				8411	REMOVE	0.3500	22000							781,884.35	271.1637 HP BLADING-STATIONARY (R		3291 271	STEAM TURBINE		
1	7	51	[redacted]				8411	RETIRE	1.0000	32300	1	1	8,910.89	7/1/1994	8,910.89	271.1641 : HIGH PRESSURE SHAFT/WHEEL		3291			
1	8	52	[redacted]				8411	RETIRE	1.0000	32300	1	1	31,427.42	7/1/1992	31,427.42	271.1641 : HIGH PRESSURE SHAFT/WHEEL		3291			
1	9	53	[redacted]				8411	RETIRE	1.0000	32300	1	1	3,912,765.83	7/1/1978	3,912,765.83	271.1641 : HIGH PRESSURE SHAFT/WHEEL		3291			
1	10	54	[redacted]				8411	RETIRE	1.0000	32300	1	1	3,438,710.37	6/1/2004	3,438,710.37	271.1644 : HP BLADING-ROTATING (ROW/PRES		3291			
1	11	55	[redacted]				8412	RETIRE	1.0000	32300	1	1	1,482.49	7/1/1986	1,482.49	271.1644 : HP BLADING-ROTATING (ROW/PRES		3291			
1	12	56	[redacted]				8411	RETIRE	1.0000	32300	1	1	9,353.69	7/1/1982	9,353.69	271.1644 : HP BLADING-ROTATING (ROW/PRES		3291			
1	13	57	[redacted]				8411	RETIRE	1.0000	32300	1	11	732,657.75	7/1/1976	732,657.75	271.1644 : HP BLADING-ROTATING (ROW/PRES		3291			
1	6	58	[redacted]				8411	RETIRE	1.0000	32300	1	1	2,869,880.48	7/1/1996	2,869,880.48	271.1637 : HP BLADING-STATIONARY (ROW/PR		3291			
															28,257,903.02						
			CALC SUBTOTAL->												11,166,079.00						
								INSTALL	1.0000						3,138,657.00						
								REMOVE	1.0000						10,975,167.82						
								RETIRE	0.0000												

Hearing Exhibit - 00007160
FPL 130715

Hearing Exhibit - 00007161

FPL 130716

COLUMNS FOR LOOKUP IN PIS TABLE -> 11

CHK INST OK

CHK RWV OK

4 5 3 20 13

CHK INST 0.00

CHK RWV 0.00

3,915,270.00 Total Dollars

270,143.00 Remove Dollars

3,645,127.00 Install Dollars

1=SHOW 0=HIDE	REC ROW NO	ACCT	SUBACCT	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	RET QTY	RET PLANT IN SERVICE	RET MO	3,190,814.39	374.3600:MOTOR,STATIONARY WINDING	3291	374 : CONDENSATE PUMP SYSTEM	291 - 076 Install Mon-440 Material
1		1					INSTALL	0.9000				354,512.70	374.3600:POWER SYSTEM STABILIZER	3291	374 : CONDENSATE PUMP SYSTEM	291 - 076 Install Mon-440 Material
1		2					INSTALL	0.1000				270,143.00	374.3845 : DRIVE, ELECTRIC MOTOR, COMPLET	3291	374 : CONDENSATE PUMP SYSTEM	291 - 076 Install Mon-440 Material
1		28					REMOVE	1.0000				60.00	374.3845 : DRIVE, ELECTRIC MOTOR, COMPLET	3291		
1	18	51					RETIRE	0.3000	32500	1	3	658.96	7/1/1996	3291		
1	19	62					RETIRE	0.3000	32500	1	3	2,604.05	7/1/1982	3291		
1	20	88					RETIRE	0.3000	32500	1	3	596,523.59	7/1/1976	3291		

3,969,949.69

CALC SUBTOTAL ->

3,645,127.00

270,143.00

56,679.69

INSTALL 1.0000

REMOVE 1.0000

RETIRE 0.3000

RETIREMENT BASIS FROM SCHEDULE Y

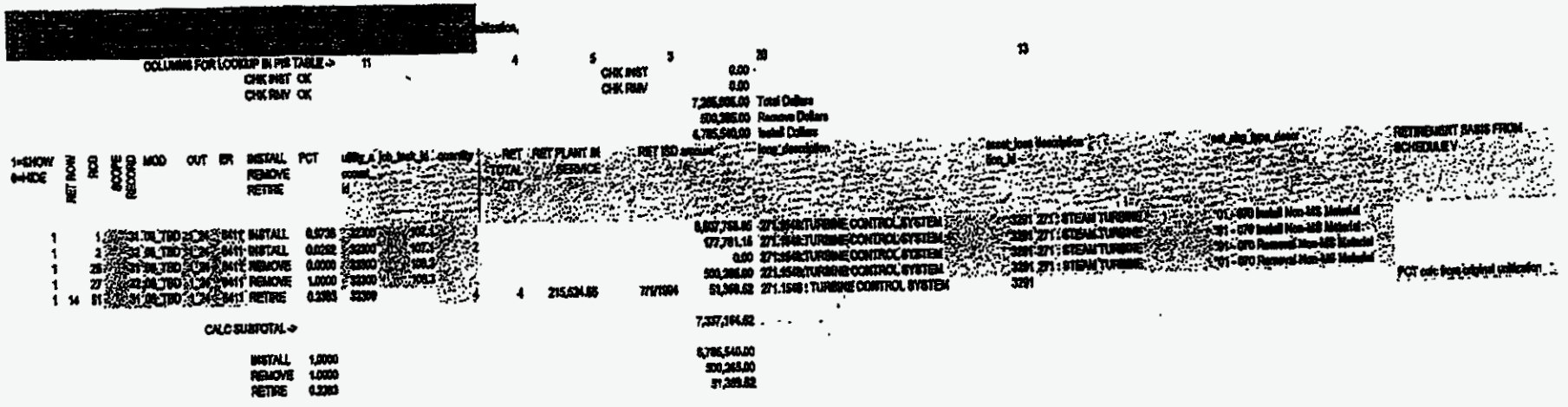
Motor, Winding

Motor, Winding

Motor, Winding

Hearing Exhibit - 00007162

FPL 130717



Hearing Exhibit - 00007163

FPL 130718

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 5 3 39 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

28,431,928.00 Total Dollars
930,493.00 Remove Dollars
29,501,435.00 Install Dollars

| 1=SHOW 0=HIDE | RET ROW | ROW | SCCODE RECORD | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | [redacted] | | |

for 336 systems

COLUMNS FOR LOOKUP IN PIS TABLE → 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

2,170,153.00 Total Dollars
533,616.00 Remove Dollars
1,636,537.00 Install Dollars

1=SHOW 9=HIDE	ITEM NUM	RCD	SOURCE RECORD	MOD	OUT	SR	INSTALL REMOVE RETIRE	PCT	wbs_e_job_task_id account	quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET IND	amount	long_description	asset_locn description loc_id	est_dist_type_descr	RETIREMENT BASIS FROM SCHEDULEY
1	1		37.08_TBD		L_24	8411	INSTALL	0.3333	33400	1				916,457.76	585.7130:MOTOR CONTROL CENTER SWI	3291	585 : 4160V POWER DIST SYSTEM	01 - 070 Install Non-MS Material
1	2		37.08_TBD		L_24	8411	INSTALL	0.3333	33400	1				305,457.76	585.7139:POWER CENTER SWITCHGEAR	3291	585 : 4160V POWER DIST SYSTEM	01 - 070 Install Non-MS Material
1	3		37.08_TBD		L_24	8411	INSTALL	0.3334	33400	1				616,621.44	585.7126:CIRCUIT SKR, RATED 600	3291	585 : 4160V POWER DIST SYSTEM	01 - 070 Install Non-MS Material
1	26		37.08_TBD		L_24	8411	REMOVE	0.3333	33400	1				177,854.23	585.7130:MOTOR CONTROL CENTER SWI	3291	585 : 4160V POWER DIST SYSTEM	
1	27		37.08_TBD		L_24	8411	REMOVE	0.3333	33400	1				177,854.23	585.7139:POWER CENTER SWITCHGEAR	3291	585 : 4160V POWER DIST SYSTEM	
1	28		37.08_TBD		L_24	8411	REMOVE	0.3334	33400	1				177,907.57	585.7126:CIRCUIT SKR, RATED 600	3291	585 : 4160V POWER DIST SYSTEM	
1	29	51	37.08_TBD		L_24	8411	RETIRE	1.0000	33400	1	1	16,295.67	7/1/1976	16,295.67	585.7130 : MOTOR CONTROL CENTER SWITCH	3291		
1	25	52	37.08_TBD		L_24	8411	RETIRE	1.0000	33400	1	5	305,493.37	7/1/1976	61,098.65	585.7139 : POWER CENTER SWITCHGEAR COM	3291		
1	21	53	37.08_TBD		L_24	8411	RETIRE	1.0000	33400	1	35	1,823,452.85	1/1/2006	46,555.50	585.7126 : CIRCUIT SKR, RATED 600 AMPS CR	3291		

CALC SUBTOTAL → 2,294,102.12

INSTALL 1.0000 1,636,537.00
REMOVE 1.0000 533,616.00
RETIRE 2.0000 123,949.12

FPL 130720

Hearing Exhibit - 00007165

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

11,697,869.00 Total Dollars
434,874.00 Remove Dollars
11,173,019.00 Install Dollars

1=SHOW
0=HIDE

RET FROM RWIP | RDD | SOURCE RECORD | MOD | OUT | ER | INSTALL / REMOVE / RETIRE | PCT | utility_a | job_task_id | quantity | RET | RET PLANT IN SERVICE | RET RSV amount | long_description | asset_loca description | loca_id | ext_chg_type_descr | RETIREMENT BASIS FROM SCHEDULEY

TOTALS
CITY

1 1 [redacted] 0.5000 [redacted]
1 2 [redacted] 0.5000 [redacted]
1 28 [redacted] 1.0000 [redacted]
1 21 51 [redacted] 1.0000 32230 2 11 7,557,491.13 7/1/1963 1,492,265.56 353.3224 : HEAT EXCHANGER, SHELL 3001

12,666,158.69

CHLG SUBTOTAL->

11,173,019.00
434,874.00
1,492,265.56

INSTALL 1.0000
REMOVE 1.0000
RETIRE 1.0000

Hearing Exhibit - 00007166

FPL 130721

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

10,892,980.00 Total Dollars
400,541.00 Removal Dollars
10,492,439.00 Install Dollars

1=SHOW 0=HIDE	INST MAN	CCN	ACCT	RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a account id	sub_book_id	quantity	REF_INST PLANT_IN TOTAL SERVICE QTY	RET_ISD amount	plant_id	plant_loca description	asset_loca description	sub_plug_type_descr	RETIREMENT_BASIS FROM SCHEDULEV
1	1	[redacted]						INSTALL	0.8889					9,391,090.22	375.3002	PUMP ROTATING	3301	375	CONDENSER COOLING WATER SY	Install Non-MS Material	
1	2	[redacted]						INSTALL	0.1111					1,101,376.78	375.3015	PUMP DIFFUSER	3301	375	CONDENSER COOLING WATER SY	Install Non-MS Material	
1	1	[redacted]						REMOVE	1.0000					400,541.00	375.3076	PUMP COMPLETE	3301	375	CONDENSER COOLING WATER SY	Removal Non-MS Material	
1	1	22	51	[redacted]				RETIRE	0.4000	33300		4	4	384,803.93	7/1/1982	153,921.57	375.3076 : PUMP COMPLETE	3301			Pump , Rotating Assembly
1	1	22	52	[redacted]				RETIRE	0.0800	33300		4	4	384,803.93	7/1/1982	19,225.39	375.3076 : PUMP COMPLETE	3301			Pump Diffuser
1	1	23	53	[redacted]				RETIRE	0.4000	33300		4	4	1,227,499.67	7/1/1983	490,999.87	375.3076 : PUMP COMPLETE	3301			Pump , Rotating Assembly
1	1	23	54	[redacted]				RETIRE	0.0800	33300		4	4	1,227,499.67	7/1/1983	81,374.98	375.3076 : PUMP COMPLETE	3301			Pump Diffuser

CALC SUBTOTAL-> 11,576,391.62

INSTALL 1.0000 10,492,439.00
REMOVE 1.0000 400,541.00
RETIRE 0.9200 725,401.62

Hearing Exhibit - 00007167
FPL 130722

COLUMNS FOR LOOKUP IN PIC TABLE-> 11 4 5 3 28 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

8,387,804.00 Total Dollars
680,940.00 Remove Dollars
8,707,864.00 Install Dollars

1=SHOW
0=HIDE

| | | |

[redacted]

| | | |

COLUMNS FOR LOOKUP IN PIS TABLE →
CHK INST OK
CHK RWV OK
CALC SUBTOTAL →
INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.0000
CHK INST 0.00
CHK RWV 0.00
4,077,441.00 Total Dollars
308,999.00 Remove Dollars
3,768,452.00 Install Dollars
RET PLANT IN SERVICE
RET RSV
RETIREMENT BASIS FROM SCHEDULE V
1=KNOW 0=HIDE
RET ROW
ACCT
SCOPE RECORD
MOD
OUT
ER
INSTALL REMOVE RETIRE
PCT
asset_loca description
ret_chg_type_descr
asset_id
1 INSTALL 0.8500
2 INSTALL 0.2500
3 INSTALL 0.2500
4 INSTALL 0.2500
26 REMOVE 1.0000
942,113.00 367.71 POLE-POWER TELCO
942,113.00 368.71 CIRCUIT 3PCR RATED 600
942,113.00 368.71 CONDUIT PCR INSTRUMENTATION
942,113.00 368.71 ENCLOSURE PCR
308,999.00 368.71 CIRCUIT 3PCR RATED 600
4,077,441.00
3,768,452.00
308,999.00
0.00
13
20
11
4
5
3

Hearing Exhibit - 00007170
FPL 130725

COLUMNS FOR LOOKUP IN PB TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

93,618,568.00 Total Dollars
2,167,215.00 Remove Dollars
91,451,353.00 Install Dollars

1=SHOW 0=HIDE	INDEX REN	CON	SUBACCOUNT	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a	job_task_id	quantity	RET TOTAL QTY	RET PLANT-IN SERVICE	RET MO	RET amount $	asset_loca description	loca_id	asset_loca_descr	ast_loca_loca_descr	RETIREMENT BASIS FROM SCHEDULE V
1	1		37_08_037	2_19		0412	INSTALL	0.3000	32800		407.1					27,435,405.60	271.1680:LOW PRESSURE SHAFT/WHEEL	3301	271 : STEAM TURBINE	'01 - 070 Install Non-MS Material	
1	2		37_08_037	2_19		0412	INSTALL	0.3000	32800		407.1					27,435,405.60	271.1680:LP BLADING-ROTATING (ROW	3301	271 : STEAM TURBINE	'01 - 070 Install Non-MS Material	
1	3		37_08_037	2_19		0412	INSTALL	0.3000	32800		407.1					27,435,405.60	271.1680:LP BLADING-STATION(ROW	3301	271 : STEAM TURBINE	'01 - 070 Install Non-MS Material	
1	4		37_08_037	2_19		0412	INSTALL	0.0100	32800		407.1					4,572,567.60	271.1682:SEALS	3301	271 : STEAM TURBINE	'01 - 070 Install Non-MS Material	
1	5		37_08_037	2_19		0412	INSTALL	0.0100	32800		407.1					4,572,567.60	271.1681:NOZZLE BLOCK	3301	271 : STEAM TURBINE	'01 - 070 Removal Non-MS Material	
1	26		37_08_037	2_19		0412	REMOVE	0.3000	32800		108.3					788,885.26	271.1680:LOW PRESSURE SHAFT/WHEEL	3301	271 : STEAM TURBINE	'01 - 070 Removal Non-MS Material	
1	27		37_08_037	2_19		0412	REMOVE	0.3000	32800		108.3					650,164.80	271.1680:LP BLADING-ROTATING (ROW	3301	271 : STEAM TURBINE	'01 - 070 Removal Non-MS Material	
1	28		37_08_037	2_19		0412	REMOVE	0.3000	32800		108.3					650,164.80	271.1680:LP BLADING-STATION(ROW	3301	271 : STEAM TURBINE	'01 - 070 Removal Non-MS Material	
1	29		37_08_037	2_19		0412	REMOVE	0.0000	32800		108.3					0.00	271.1682:SEALS	3301	271 : STEAM TURBINE	'01 - 070 Removal Non-MS Material	
1	30		37_08_037	2_19		0412	REMOVE	0.0000	32800		108.3					108,360.75	271.1681:NOZZLE BLOCK	3301	271 : STEAM TURBINE	'01 - 070 Removal Non-MS Material	
1	26	51	37_08_037	2_19		0412	RETIRE	1.0000	32800			1	1	705,136.40	3/1/2005	705,136.40	271.1680 : LOW PRESSURE SHAFT/WHEEL	3301			
1	27	52	37_08_037	2_19		0412	RETIRE	1.0000	32800			1	1	705,136.40	3/1/2005	705,136.40	271.1680 : LOW PRESSURE SHAFT/WHEEL	3301			
1	40	53	37_08_037	2_19		0412	RETIRE	1.0000	32800			1	1	7,438,383.26	7/1/1983	7,438,383.26	271.1680 : LOW PRESSURE SHAFT/WHEEL	3301			
1	41	54	37_08_037	2_19		0412	RETIRE	1.0000	32800			1	1	7,438,383.26	7/1/1983	7,438,383.26	271.1680 : LOW PRESSURE SHAFT/WHEEL	3301			
1	42	55	37_08_037	2_19		0412	RETIRE	1.0000	32800			18	18	705,136.42	3/1/2005	705,136.42	271.1680 : LP BLADING-ROTATING (ROW/PRESS	3301			
1	43	56	37_08_037	2_19		0412	RETIRE	1.0000	32800			18	18	705,136.40	3/1/2005	705,136.40	271.1680 : LP BLADING-ROTATING (ROW/PRESS	3301			
1	44	57	37_08_037	2_19		0412	RETIRE	1.0000	32800			18	18	1,370,219.21	7/1/1983	1,370,219.21	271.1680 : LP BLADING-ROTATING (ROW/PRESS	3301			
1	45	58	37_08_037	2_19		0412	RETIRE	1.0000	32800			16	16	468,302.11	7/1/1983	468,302.11	271.1680 : LP BLADING-ROTATING (ROW/PRESS	3301			
1	46	59	37_08_037	2_19		0412	RETIRE	1.0000	32800			3	3	750,828.40	7/1/1983	750,828.40	271.1681 : NOZZLE BLOCK	3301			

CALC SUBTOTAL -> 113,887,118.66

INSTALL 1.0000 91,451,353.00
REMOVE 1.0000 2,167,215.00
RETIRE 9.0000 20,278,550.66

Hearing Exhibit - 00007171
FPL 130726

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

1,410,888.00 Total Dollars
0.00 Remove Dollars
1,410,888.00 Install Dollars

1=SHOW 0=HIDE	RST ROW	ROD	SCOVE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a	job_lead	quantity	RET / TOTAL CITY	RET PLANT IN SERVICE	RET ROD amount	acct_descriptions	asset_loss description	fern_id	ast_obj_type_descr	RETIREMENT BASIS FROM SCHEDULE-V
															1,410,888.00	391.1487:ATMOSPHERIC DUMP VALVES			
															0.00	391.1487:ATMOSPHERIC DUMP VALVES			
1	1		2_06	TBD	2_20	6413	INSTALL	1.0000	37200		187.2				1,410,888.00	391.1480 : PIPING	3301	391 c MAIN STEAM SYSTEM	701 - 070 Install Non-NIS Material
1	28		2_06	TBD	2_20	6413	REMOVE	1.0000	37200		187.2				0.00	391.1487:ATMOSPHERIC DUMP VALVES	3301	391 : MAIN STEAM SYSTEM	701 - 070 Removal (Non-NIS) Material
1	29	51	2_06	TBD	2_20	6413	RETIRE	0.0000	37200		0.5	1	51,500,109.29	7/1/1993	1,388,902.73	391.1480 : PIPING	3301		Atmospheric Dump Valve/Block Valve
															2,899,591.73				

CALC SUBTOTAL ->

1,410,888.00
0.00
1,388,902.73

INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.0000

Hearing Exhibit - 00007172

FPL 130727

FPL_User:
FCV-9011 & FCV-9021
CHK INST
CHK RMV
Total Dollars
Remove Dollars
Install Dollars
RETIREMENT BASIS FROM
SCHEDULE V
Valve, special
3301 : MAIN FEEDWATER SYSTEM
01 - 070 Install Non-AIS Material
01 - 070 Remove Non-AIS Material
3301 : 353.3227 : PIPING
3301 : 353.3227 : SPECIAL VALVE
CHLC SUBTOTAL →
INSTALL
REMOVE
RETIRE

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE → 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

2,438,575.00 Total Dollars
0.00 Remove Dollars
2,438,575.00 Install Dollars

1=SHOW 0=HIDE	RET RMV	RID	SOURCE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	RES NET PLANT IN	RET DEP	RES NET PLANT OUT	RET DATE			RETIREMENT BASIS FROM SCHEDULE M
1		1	[redacted]				INSTALL	0.5000					1,214,287.50	[redacted]	
1		2	[redacted]				INSTALL	0.5000					1,214,287.50	[redacted]	
1		28	[redacted]				REMOVE	1.0000					0.00	[redacted]	
1	18	51	[redacted]				RETIRE	0.2100	32200		1	8,797,042.07	1/1/2006	795,891.83	353.3221 : CONTROL/INSTRUMENTATION SYST 3301
1	19	52	[redacted]				RETIRE	0.2100	32200		1	8,797,042.07	1/1/2006	1,838,979.83	353.3221 : CONTROL/INSTRUMENTATION SYST 3301
				CALC SUBTOTAL →									5,059,146.37		
							INSTALL	1.0000					2,428,575.00		
							REMOVE	1.0000					0.00		
							RETIRE	0.4800					2,574,570.37		

PSL2_20_SYS353 PSL2_20_8_08_TRD_FW Hir Digital Meta_122808.xls

1

7:52 AM 12/30/2008

Hearing Exhibit - 00007174

FPL 130729

COLUMNS FOR LOOKUP IN PIS TABLE -> 11
CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00
3,943,297.00 Total Dollars
0.00 Remove Dollars
3,943,297.00 Install Dollars

RETIREMENT BASIS FROM SCHEDULE V

1=SHOW 0=HIDE	RET ROW	RCD	SCOPE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT
1	1					6413	INSTALL	0.2500
1	2					6415	INSTALL	0.7500
1	20					6415	REMOVE	1.0000
1	22	51				6413	RETIRE	0.0000
1	23	52				6413	RETIRE	0.0200
1	24	53				6413	RETIRE	0.0200
1	25	54				6413	RETIRE	0.0200
1	26	55				6413	RETIRE	0.0200

CALC SUBTOTAL ->

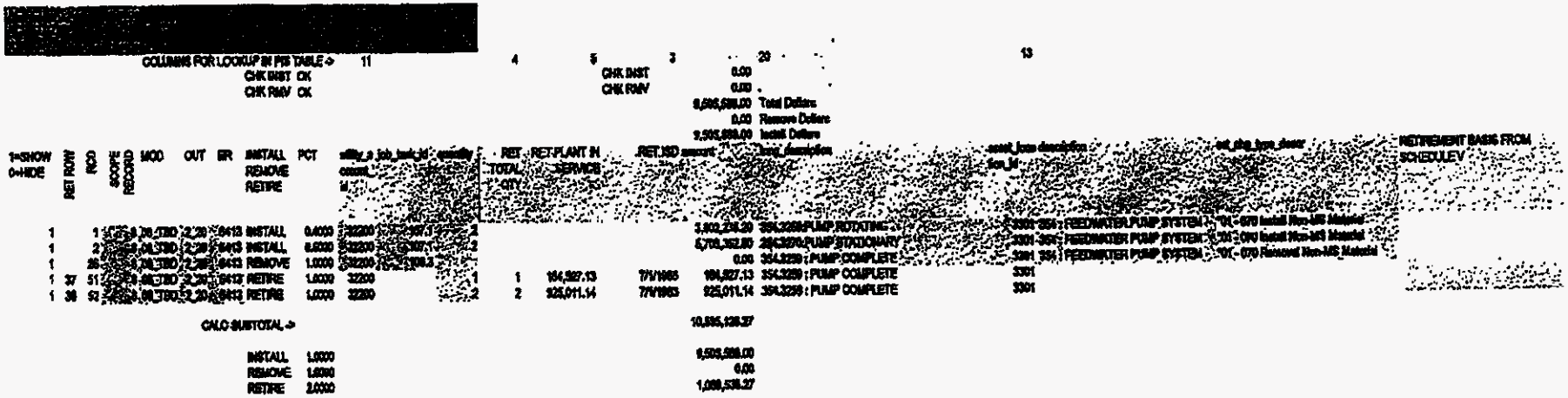
INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.1000

RET	RET=PLANT IN SERVICE	RET MO amount	
TOTAL CITY			
			965,021.28 353.3200:LEFM ELECTRONICS/COMPUTE
			2,597,455.23 353.3230:LEFM SENSOR
			0.00 353.3227 : PIPING
1	46,022.52	7/1/1982	600.46 353.3227 : PIPING
1	148,371.70	7/1/1990	2,597.43 353.3227 : PIPING
1	59,405.65	7/1/1988	1,028.11 353.3227 : PIPING
1	139,695.89	7/1/1986	2,613.92 353.3227 : PIPING
1	21,079,745.93	7/1/1983	421,594.92 353.3227 : PIPING
			4,972,291.84
			3,943,297.00
			0.00
			429,104.84

3001	353 : MAIN FEEDWATER SYSTEM	101 - 070 Install Non-NIS Material		Piping
3001	353 : MAIN FEEDWATER SYSTEM	101 - 070 Install Non-NIS Material		Piping
3001	353 : MAIN FEEDWATER SYSTEM	101 - 070 Removal Non-NIS Material		Piping
3001				Piping
3001				Piping
3001				Piping
3001				Piping

Hearing Exhibit - 00007175

FPL 130730



COLUMNS FOR LOOKUP IN PR TABLE -> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

9,505,588.00 Total Dollars
0.00 Remove Dollars
9,505,588.00 Install Dollars

1=SHOW 0=HIDE	RET ROW	INCO	SCOPE RECORD	MOD	OUT	BR	INSTALL REMOVE RETIRE	PCT	utility_a	job_task_id	quantity	RET - TOTAL - QTY	RET-PLANT IN SERVICE	RET.18D amount	asset_type description	long_description	asset_type description	ret_chg_type_descr	RETIREMENT BASIS FROM SCHEDULEV
1		1					INSTALL	0.4000						3,802,235.20	354.3259	PUMP ROTATING	3301-354	FEEDWATER PUMP SYSTEM	01 - 070 Install Non-MS Material
1		2					INSTALL	0.6000						5,703,352.80	354.3259	PUMP STATIONARY	3301-354	FEEDWATER PUMP SYSTEM	01 - 070 Install Non-MS Material
1		26					REMOVE	1.0000						0.00	354.3259	PUMP COMPLETE	3301_354	FEEDWATER PUMP SYSTEM	01 - 070 Removal Non-MS Material
1	37	51					RETIRE	1.0000	32200		1	1	164,927.13	164,927.13	354.3259	PUMP COMPLETE	3301		
1	38	52					RETIRE	1.0000	32200		2	2	925,011.14	925,011.14	354.3259	PUMP COMPLETE	3301		

CALC SUBTOTAL -> 10,595,126.27

INSTALL 1.0000 9,505,588.00
REMOVE 1.0000 0.00
RETIRE 2.0000 1,089,538.27

Hearing Exhibit - 00007176

FPL 130731

Hearing Exhibit - 00007177

FPL 130732

Sheet Number 2998-G-061	Count of ASSOCIATE_TAG / COMPONENT_TAG	ASSOCIATE_TAG ACT	FLTR REG	ISOL VLV	POSIT	POSIT VLV	ISOL SOL VLV	VALVE		Grand Total
1A	LCV-11-13A1	1	1	1	1	1	1	1	1	8
1A	LCV-11-13A2	1	1	1	1	1	1	1	1	8
1A	LCV-11-13B1	1	1	1	1	1	1	1	1	8
1A	LCV-11-13B2	1	1	1	1	1	1	1	1	8
1A	LCV-11-1A1	1	1	1	1	1	1	1	1	8
1A	LCV-11-1A2	1	1	1	1	1	1	1	1	8
1A	LCV-11-1B1	1	1	1	1	1	1	1	1	8
1A	LCV-11-1B2	1	1	1	1	1	1	1	1	8
1B	LCV-11-24A1	1	1	1	1	1	1	1	1	8
1B	LCV-11-24A2	1	1	1	1	1	1	1	1	8
1B	LCV-11-24B1	1	1	1	1	1	1	1	1	8
1B	LCV-11-24B2	1	1	1	1	1	1	1	1	8
2	LCV-11-30A1	1	1	1	1	1	1	1	1	8
2	LCV-11-30A2	1	1	1	1	1	1	1	1	8
2	LCV-11-30B1	1	1	1	1	1	1	1	1	8
2	LCV-11-30B2	1	1	1	1	1	1	1	1	8
2	LCV-11-30C1	1	1	1	1	1	1	1	1	8
2	LCV-11-30C2	1	1	1	1	1	1	1	1	8
2	LCV-11-30D1	1	1	1	1	1	1	1	1	8
2	LCV-11-30D2	1	1	1	1	1	1	1	1	8
2	LCV-11-32A	1	1	1	1	1		1	1	7
2	LCV-11-32B	1	1	1	1	1		1	1	7
2	LCV-11-32C	1	1	1	1	1		1	1	7
2	LCV-11-32D	1	1	1	1	1		1	1	7
1A	LCV-11-7A1	1	1	1	1	1	1	1	1	8
1A	LCV-11-7A2	1	1	1	1	1	1	1	1	8
1A	LCV-11-7B1	1	1	1	1	1	1	1	1	8
1A	LCV-11-7B2	1	1	1	1	1	1	1	1	8
1B	LCV-11-18B	1	1	1	1	1		1	1	7
1B	LCV-11-18A	1	1	1	1	1		1	1	7
	LCV-11-D	1								1
1B	LCV-11-38B	1	1	1	1	1		1	1	7
1B	LCV-11-38A	1	1	1	1	1		1	1	7
	Grand Total	33	32	32	32	32	24	32	32	249

PSL 02 LCV-11-D 0000450214 11 VALVE

Hearing Exhibit - 00007178

FPL 130733

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

24,670,691.00 Total Dollars
3,690,900.00 Remove Dollars
20,980,791.00 Install Dollars

1=SHOW 0=HIDE	RET NUM	ROD	SCOPE	RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	POT	UOM	Qty_a_job_does_id	quantity	RET - TOTAL CITY	RET PLANT IN SERVICE	RET YEAR	RET USD	Description	Acct Desc description	Acct	cat_chg_type_descr	RETIREMENT BASIS FROM SCHEDULE->
1	1							INSTALL	0.8000							10,494,633.60	271.2304 HIGH PRESSURE SHAFT/WHEEL	3301	271 : STEAM TURBINE	01 - 070 Install Non-MS Material	
1	2							INSTALL	0.2500							5,247,437.76	271.1543 HP BLADING-ROTATING (ROW	3301	271 : STEAM TURBINE	01 - 070 Install Non-MS Material	
1	3							INSTALL	0.2500							5,247,437.76	271.1537 HP BLADING-STATIONARY (R	3301	271 : STEAM TURBINE	01 - 070 Install Non-MS Material	
1	26							REMOVE	0.2000							1,840,455.00	271.1541 HIGH PRESSURE SHAFT/WHEEL	3301	271 : STEAM TURBINE	01 - 070 Removal Non-MS Material	
1	27							REMOVE	0.8000							1,840,455.00	271.1543 HP BLADING-ROTATING (ROW	3301	271 : STEAM TURBINE	01 - 070 Removal Non-MS Material	
1	31	61						RETIRE	1.0000	32300			1	519,100.80	7/1/1998	519,100.80	271.1541 : HIGH PRESSURE SHAFT/WHEEL	3301			
1	32	62						RETIRE	1.0000	32300			1	7,095,873.36	7/1/1983	7,095,873.36	271.1541 : HIGH PRESSURE SHAFT/WHEEL	3301			
1	33	63						RETIRE	1.0000	32300			2	3,573,266.59	8/1/2006	3,573,266.59	271.1544 : HP BLADING-ROTATING (ROW/PRES	3301			
1	34	64						RETIRE	1.0000	32300			1	3,312,810.80	7/1/1998	3,312,810.80	271.1544 : HP BLADING-ROTATING (ROW/PRES	3301			
1	35	65						RETIRE	1.0000	32300			16	9,042,337.84	7/1/1983	9,042,337.84	271.1544 : HP BLADING-ROTATING (ROW/PRES	3301			

CALC SUBTOTAL-> 42,164,615.17

INSTALL 1.6000 20,980,791.00
REMOVE 1.0000 3,690,900.00
RETIRE 5.0000 17,513,414.17

Hearing Exhibit - 00007179

FPL 130734

[redacted]

| | | |

PSL2 Original Cost Unitization Analysis

Unitization Report 021787 <WP B>

CA PLT	CADB CA-DTL	CA-ACCOUNT	DESCRIPTION	CADB-TOTAL-TT DOLLARS
323	2121		GENERATOR BASE PLATES	127,544.46
323	2122		GENERATOR STATOR	10,316,040.89
323	2123		GENERATOR ROTOR	5,325,351.83
323	2124		GENERATOR RIGGING	2,108,572.81
323	219		GENERATOR OIL FLUSH	830,037.78
				18,706,547.77

Final Cost Report 091086 <WP C>

Page 603

ACCOUNT	DESCRIPTION	TOTAL COST
323.2121	GENERATOR BASE PLATE	127,544.46
323.2122	GENERATOR STATOR	12,363,537.78
323.2123	GENERATOR ROTOR	6,307,638.67
		18,798,720.91

021367 Unitization Worksheets

0.8510449

112606 PLANT IN SERVICE DOLLARS

	CADB CA-DTL	RU	DESCRIPTION	PCT	DOLLARS	FPL
D-1	2123	1573	Rotor	100.00%	5,325,351.83	4,532,113.52
D-2	2122	1571	Frame Housing	15.00%	1,547,256.13	1,316,784.44
	2122	1572	Stator Coil	45.00%	4,641,768.40	3,950,353.32
D-3	2122	1584	Stator Core	40.00%	4,128,016.36	3,511,425.18
	2121	1577	Sole/Bearing Plate	100.00%	127,544.46	108,546.06
D-4	219,2122,2123	1574	Bearing Assembly	4.82%	141,641.03	120,542.88
	219,2122,2123	1575	End Bell	12.74%	374,378.99	318,613.33
	219,2122,2123	1579	Coupling	11.40%	335,001.61	285,101.41
	219,2122,2123	1583	Hydrogen Fan/Blower	14.09%	414,050.23	352,375.34
	219,2122,2123	1580	Main Lead Connectors	14.85%	439,322.28	373,882.99
	219,2122,2123	1581	Mail Lead Connection Box	16.00%	470,177.69	400,142.53
	219,2122,2123	1582	Current Transformer	26.00%	764,038.75	650,231.28
					18,706,547.77	15,920,112.06
				0.8510449	15,920,112.06	

7/1/1983 0:00	272.1573 : ROTOR
7/1/1983 0:00	272.1571 : FRAME/HOUSING
7/1/1983 0:00	272.1584 : STATOR

4,958,248.46	
1,908,702.94	
10,444,736.98	
17,311,686.38	

Hearing Exhibit - 00007181

FPL 130736

Unit Item: 272.1574 : STATOR COILS

Company:	Florida Power & Light Company	Retirement Unit:	272.1574 : STATOR COILS
GL Account:	101000 Electric Plant In Service	Property Group:	272 : GENERATOR
Account:	32300 - Turbogenerator Units	Sub Account:	AZ - Depreciable
Work Order:	01069-070-0010-007	Location:	ST LUCIE UNIT 02 - 0043015300
Type:	Addition	Quantity:	1 ; SA PHASE

11000 - M&S REQUISITION ON STORES	11000 - M & S REQUISITION ON STORES	Directly Assigned	$24.55	1.0000
13000 - M&S STORES EXP. - DEFAULT	13000 - M&S STORES EXP. - DEFAULT	Directly Assigned	$0.00	0.0000
16000 - M & S CORRECTION & ADJUST	16000 - M & S CORRECTION & ADJUST	Directly Assigned	$65,000.00	0.0000
CPI Conversion Charge	29000 - CPI	Directly Assigned	$17,845.22	0.0000
50000 - CASH VOUCHER BUDGET CON	50000 - CASH VOUCHER BUDGET CON	Directly Assigned	$157,529.90	0.0000
51450 - CASH VOUCHER INVOICES/RE	51000 - CASH VOUCHER INVOICES / RE	Directly Assigned	$40,943.37	0.0000
52450 - CV INVOICES/MANAGER FUND	52000 - CV INVOICES / MANAGER FUNI	Directly Assigned	$3,458,819.46	1.0000
65050 - REGULAR JOURNAL VOUCHER	65000 - REGULAR JOURNAL VOUCHER	Directly Assigned	$0.00	0.0000
			$3,741,412.96	8.0000
		Avg. Cost:	$3,741,412.96	

Total Additions:	$3,741,412.96	8.0000

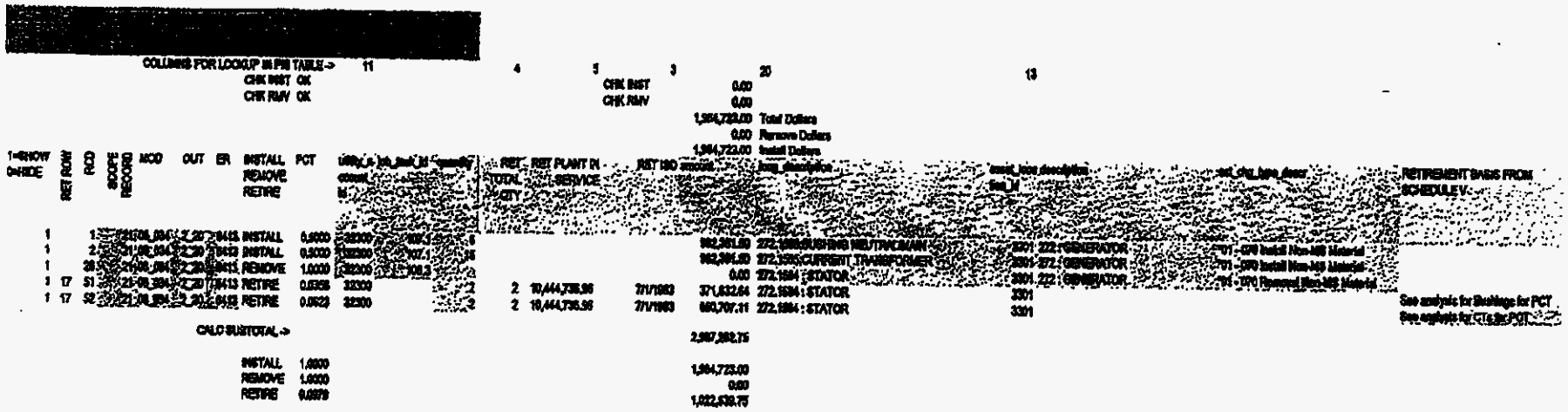
Work Order Total:	$3,741,412.96	8.0000

FPL 130737

Hearing Exhibit - 00007182

Hearing Exhibit - 00007183

FPL 130738



COLUMNS FOR LOOKUP IN PR TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

1,984,723.00 Total Dollars
0.00 Remove Dollars
1,984,723.00 Install Dollars

1=SHOW 0=HIDE	WORK REM	COD	SUCCS RECORD	MCD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a...	trk_asset_id	quantity	RET...	RET PLANT IN SERVICE	RET 180	amount	long_description	asset_loss_description	Sub_Id	est_chg_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1		1					INSTALL	0.5000							992,361.50	272.1894:BUSHING MEUTW/CMAIN		3301	272:GENERATOR	
1		2					INSTALL	0.5000							992,361.50	272.1895:CURRENT_TRANSFORMER		3301	272:GENERATOR	
1		28					REMOVE	1.0000							0.00	272.1884:STATOR		3301	272:GENERATOR	
1	17	51					RETIRE	0.0958	32300		2	2	10,444,736.56	7/1/1993	37,632.64	272.1884:STATOR		3301		See analysis for Bushings for PCT
1	17	52					RETIRE	0.0923	32300		2	2	10,444,736.56	7/1/1993	960,707.11	272.1884:STATOR		3301		See analysis for CTs for PCT

CALC SUBTOTAL-> 2,987,382.75

INSTALL	1.0000
REMOVE	1.0000
RETIRE	0.0679

	1,984,723.00
	0.00
	1,022,659.75

Hearing Exhibit - 00007184
FPL 130739

PSL2 Original Cost Unitization Analysis

Unitization Report 021787 <WPB>

CA PLT	CADB CA-DTL	CA-ACCOUNT DESCRIPTION	CADB-TOTAL-TT DOLLARS
323	2121	GENERATOR BASE PLATES	127,544.46
323	2122	GENERATOR STATOR	10,315,040.89
323	2123	GENERATOR ROTOR	5,325,351.83
323	2124	GENERATOR RIGGING	2,108,572.81
323	219	GENERATOR OIL FLUSH	830,037.78
			18,706,547.77

Final Cost Report 091086 <WP C>

Page 603

ACCOUNT	DESCRIPTION	TOTAL COST
323.2121	GENERATOR BASE PLATE	127,544.46
323.2122	GENERATOR STATOR	12,363,537.78
323.2123	GENERATOR ROTOR	6,307,638.67
		18,798,720.91

021387 Unitization Worksheets

	CADB CA-DTL	RU	DESCRIPTION	PCT	DOLLARS	0.8510449 PPL
D-1	2123	1573	Rotor	100.00%	5,325,351.83	4,532,113.52
D-2	2122	1571	Frame Housing	15.00%	1,547,258.13	1,316,784.44
	2122	1572	Stator Coil	45.00%	4,641,768.40	3,950,353.32
	2122	1584	Stator Core	40.00%	4,126,016.36	3,511,425.18
D-3	2121	1577	Sole/Bearing Plate	100.00%	127,544.46	108,546.06
D-4	219,2122,2123	1574	Bearing Assembly	4.82%	141,641.03	120,542.88
	219,2122,2123	1575	End Bell	12.74%	374,378.89	318,613.33
	219,2122,2123	1579	Coupling	11.40%	335,001.61	285,101.41
	219,2122,2123	1583	Hydrogen Fan/Blower	14.09%	414,050.23	352,375.34
	219,2122,2123	1580	Main Lead Connectors	14.96%	439,322.28	373,882.99
	219,2122,2123	1581	Mail Lead Connection Box	16.00%	470,177.69	400,142.33
	219,2122,2123	1582	Current Transformer	26.00%	764,038.75	650,231.28
					18,706,547.77	15,920,112.08
				0.8510449	15,920,112.08	

112608 PLANT IN SERVICE DOLLARS

7/1/1983 0:00 272.1573 : ROTOR	4,958,246.48
7/1/1983 0:00 272.1571 : FRAME/HOUSING	1,908,702.94
7/1/1983 0:00 272.1584 : STATOR	10,444,736.96
	17,311,686.36

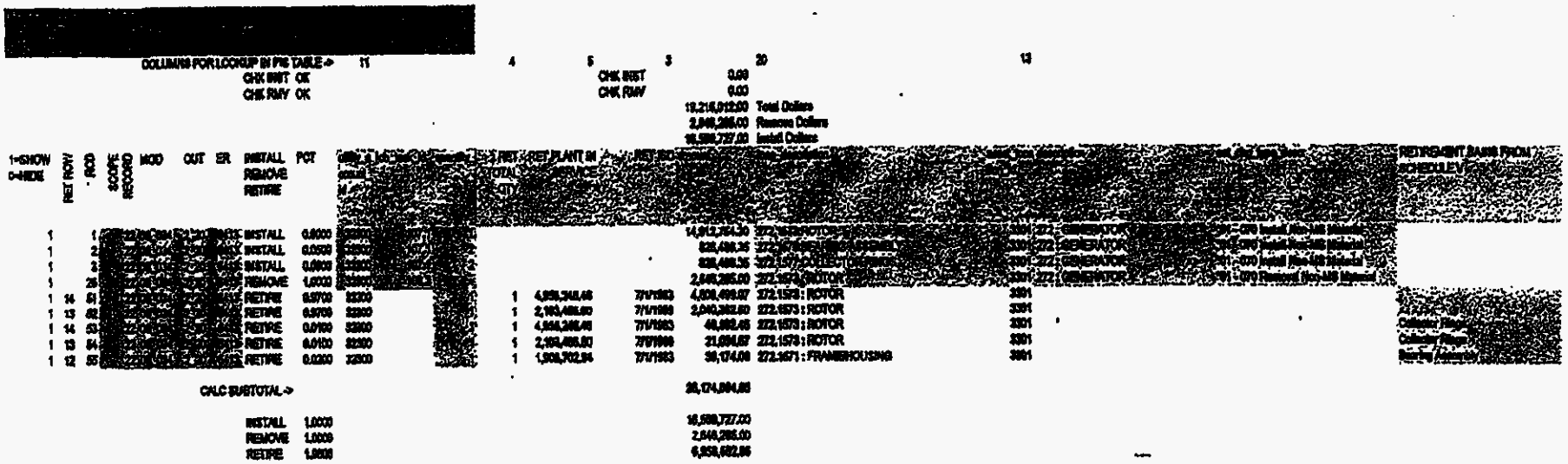
PSL 1 UNITIZED THESE ITEMS FROM STATOR, STATOR WAS A PARTIAL COMPONENT OF THE ORIGINAL PSL2 UNITIZATION

CTs $\frac{650,231}{10444,737} \approx .0623$

Bushings $\frac{373883}{10,444,737} \approx .0356$

Hearing Exhibit - 00007185

FPL 130740



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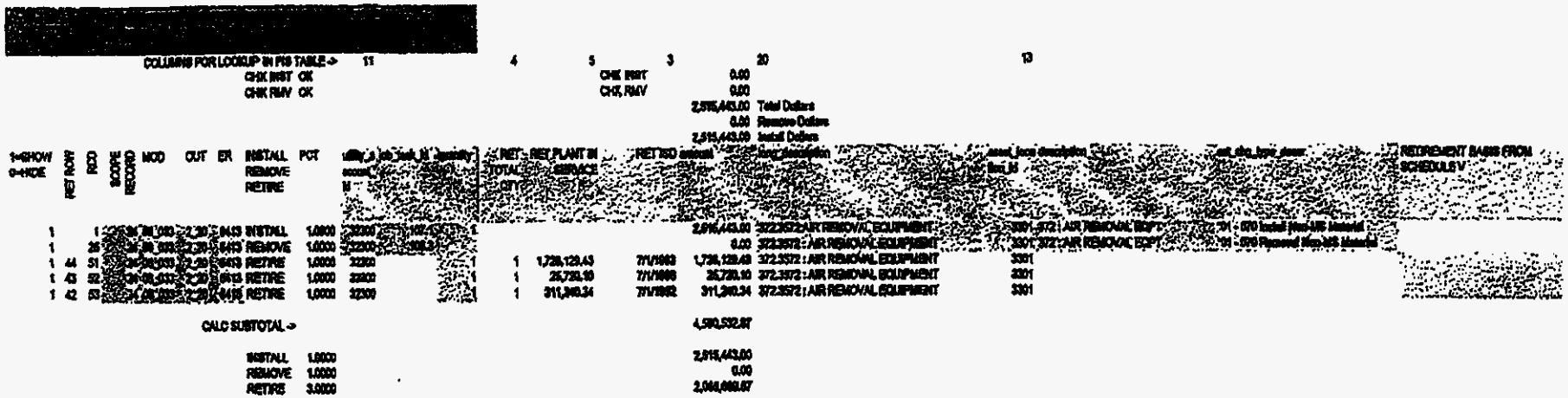


COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 3 20 13

CHK INST OK — CHK INST 0.00
CHK RMV OK — CHK RMV 0.00

2,515,443.00 Total Dollars
0.00 Remove Dollars
2,515,443.00 Install Dollars

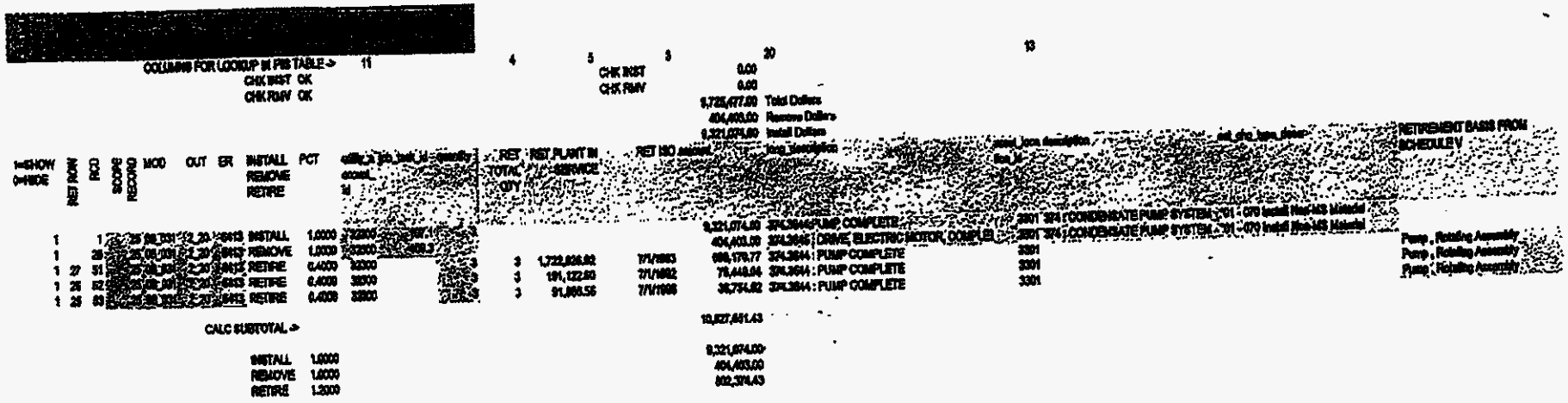
1=SHOW 0=HIDE	REM	ROW	SUB	ACCOUNT	RECOVERY	MOD	CUR	ER	INSTALL REMOVE RETIRE	PCT	utility_a	ute_book_id	quantity	RET - TOTAL	RET_PLANT IN SERVICE	CITY	RET RID	retired	accnt_description	asset_locn description	est_site_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1		1							INSTALL	1.0000								2,515,443.00	372.3572:AIR REMOVAL EQUIPMENT	3301_372 : AIR REMOVAL EQPT	701 - 010 Install from AIS Material	
1		26							REMOVE	1.0000								0.00	372.3572 : AIR REMOVAL EQUIPMENT	3301_372 : AIR REMOVAL EQPT	701 - 010 Removal from AIS Material	
1	44	51							RETIRE	1.0000			1	1	1,726,129.43	7/1/1993	1,726,129.43	372.3572 : AIR REMOVAL EQUIPMENT	3301			
1	43	52							RETIRE	1.0000			1	1	25,720.10	7/1/1998	25,720.10	372.3572 : AIR REMOVAL EQUIPMENT	3301			
1	42	53							RETIRE	1.0000			1	1	311,340.34	7/1/1992	311,340.34	372.3572 : AIR REMOVAL EQUIPMENT	3301			

CALC SUBTOTAL -> 4,580,532.87

INSTALL	1.0000	2,515,443.00
REMOVE	1.0000	0.00
RETIRE	3.0000	2,065,089.87

Hearing Exhibit - 00007187

FPL 130742



COLUMNS FOR LOOKUP IN PIS TABLE -> 11 4 5 8 20 13
CHK INST OK
CHK RMV OK
CHK INST 0.00
CHK RMV 0.00
9,725,477.00 Total Dollars
404,403.00 Remove Dollars
9,321,074.00 Install Dollars

1=SHOW 0=HIDE | RET ROW | COU | SCORE RECORD | MOD | OUT | ER | INSTALL / REMOVE / RETIRE | PCT | RET TOTAL QTY | RET PLANT IN SERVICE | RET ISC account | long_description | plant_type_description | est_ofst_type_desc | RETIREMENT BASIS FROM SCHEDULE V

1		1	25	88,231	2_20	6413	INSTALL	1.0000	32000					9,321,074.00	324.3644	PUMP COMPLETE	3301 324	CONDENSATE PUMP SYSTEM - 701 - 070 Install Rep MS Material	
1		28	25	88,231	2_20	6413	REMOVE	1.0000	32000					404,403.00	324.3645	DRIVE, ELECTRIC MOTOR, COMPLE	3301 324	CONDENSATE PUMP SYSTEM - 701 - 070 Install Rep MS Material	Pump , Rotating Assembly
1	27	51	25	88,231	2_20	6413	RETIRE	0.4000	32000		3	3	1,722,606.82	7/1/1993	668,179.77	324.3644	PUMP COMPLETE	3301	Pump , Rotating Assembly
1	26	82	25	88,231	2_20	6413	RETIRE	0.4000	32000		3	3	191,122.80	7/1/1992	78,448.64	324.3644	PUMP COMPLETE	3301	Pump , Rotating Assembly
1	26	83	25	88,231	2_20	6413	RETIRE	0.4000	32000		3	3	91,068.56	7/1/1988	36,754.82	324.3644	PUMP COMPLETE	3301	Pump , Rotating Assembly

CALC SUBTOTAL -> 10,827,851.43

INSTALL 1.0000 9,321,074.00
REMOVE 1.0000 404,403.00
RETIRE 1.2000 802,374.43

Hearing Exhibit - 00007188
FPL 130743

[redacted]

COLUMNS FOR LOOKUP IN PSI TABLE-> 11 4 5 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

3,238,827.00 Total Dollars
335,693.00 Remove Dollars
2,903,934.00 Install Dollars

1=SHOW 0=HIDE	RETIREMENT UNIT	ACCOUNT	SUBACCOUNT	RECORD ID	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a	unit_limit_id	quantity	RET TOTAL CITY	RET PLANT IN SERVICE	RET IND	long_description	asset_loca description	est_plnt_type_descr	RETIREMENT BASIS FROM SCHEDULEV
1	1	[redacted]						INSTALL	0.9000	[redacted]						2,618,340.60	374.3640 MOTOR STATIONARY WINDING	3301 374 : CONDENSATE PUMP SYSTEM	701 - 970 Install Non-MS Material
1	2	[redacted]						INSTALL	0.1000	[redacted]						290,993.40	374.3647 POWER SYSTEM STABILIZER	3301 374 : CONDENSATE PUMP SYSTEM	701 - 970 Install Non-MS Material
1	25	[redacted]						REMOVE	1.0000	[redacted]						335,693.00	374.3647 DRIVE, ELECTRIC MOTOR, COMPLET	3301 374 : CONDENSATE PUMP SYSTEM	701 - 970 Install Non-MS Material
1	28	51	[redacted]					RETIRE	0.3000	32300		1	3	660,894.07	7/1/1963	66,066.41	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLET	3301	Motor, Winding

CALC SUBTOTAL-> 3,335,713.41

2,903,934.00
335,693.00
66,066.41

INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.3000

Hearing Exhibit - 00007189

FPL 130744

[redacted]

1=SHOW 0=HIDE	ANN NET	CON	ACCT CODE	RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	POT	utility_a	fpl_bus_id	quantity	INST	RET	PLANT IN SERVICE	RET RPD	CHK INST 0.00 CHK RMV 0.00 12,942,725.00 Total Dollars 0.00 Remove Dollars 12,942,725.00 Install Dollars account	line_description	asset_type_description	line_id	cost_ctrs_type_desc	RETIREMENT BASIS FROM SCHEDULE V
1	1		26_08_034	2_20	0413			INSTALL	0.2500	332300		497.1					3,560,891.25	497.3300 HEAT EXCHANGER, SHELL	3301	497 : EXCITER	01 - 070 Install Non-345 Material
1	2		26_08_034	2_20	0413			INSTALL	0.2500	332300		497.1					3,560,891.25	497.3310 HEAT EXCH, TUBE/BDL	3301	497 : EXCITER	01 - 070 Install Non-345 Material
1	3		26_08_034	2_20	0413			INSTALL	0.2500	332300		497.15					3,560,891.25	497.3320 ROTATING RECTIFIER ASS	3301	497 : EXCITER	01 - 070 Install Non-345 Material
1	4		26_08_034	2_20	0413			INSTALL	0.2500	332300		497.15					3,560,891.25	497.3321 ROTOR COILS	3301	497 : EXCITER	01 - 070 Install Non-345 Material
1	26		26_08_034	2_20	0413			REMOVE	1.0000	332300		108.3					0.00	497.3330 : HEAT EXCHANGER, SHELL	3301	497 : EXCITER	01 - 070 Install Non-345 Material
1	33	51	26_08_034	2_20	0413			RETIRE	1.0000	32300		1	1	21,668.39	7/1/1983	21,668.39	497.3330 : HEAT EXCHANGER, SHELL	3301		
1	40	58	26_08_034	2_20	0413			RETIRE	0.1000	32300		1	1	260,604.16	7/1/1982	25,060.42	497.3370 : ROTOR (PILOT EXCITER)	3301		Rotating Rectifiers(Diode Wheel)
								CALC SUBTOTAL->									13,068,972.70					
								INSTALL	1.0000								13,042,725.00					
								REMOVE	1.0000								0.00					
								RETIRE	1.1000								46,648.70					

Hearing Exhibit - 00007190

FPL 130745

COLUMNS FOR LOOKUP IN PIS TABLE-> 11 4 5 3 23 13
CHK INST OK
CHK RMV OK
CHK INST 0.00
CHK RMV 0.00
388,968.00 Total Dollars
225,388.00 Remove Dollars
134,081.00 Install Dollars

1=SHOW 0=HIDE | RET ROW# | RSO | SCOPE RECORD | MOD | OUT | SR | INSTALL / REMOVE / RETIRE | PCT | RET - RET PLANT IN SERVICE QTY | RET RD amount | RETIREMENT BASIS FROM SCHEDULE V

1	1						INSTALL	1.0000			134,081.00	468.5802;GENERATOR SEAL OIL EQUIP	3301 468 : GENERATOR SEAL OIL SYSTEM 101 - 070 Initial Non-AIS Installs
1	28						REMOVE	1.0000			225,388.00	468.5802;GENERATOR SEAL OIL EQUIP	3301 468 : GENERATOR SEAL OIL SYSTEM 101 - 070 Request Non-AIS Installs
1	5	51					RETIRE	1.0000	1	2,942,595.51	27V1963	2,942,595.51 468.5802 : GENERATOR SEAL OIL EQUIPMENT	3301

CALC SUBTOTAL-> 3,301,944.51

INSTALL 1.0000 134,081.00
REMOVE 1.0000 225,388.00
RETIRE 1.0000 2,942,595.51

Hearing Exhibit - 00007191
FPL 130746

[redacted] ...d unification indicates no detail breakout for computer and pumps. No retirement.

| | | |

COLUMNS FOR LOOKUP IN FIS TABLE -> 11 4 5 3 23 13

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

1,401,844.00 Total Dollars
675,313.00 Remove Dollars
726,531.00 Install Dollars

1=SHOW 0=HIDE | RET ROW | RCD | SCORE RECORD | MOD | OUT | ER | INSTALL REMOVE RETIRE | PCT | utility_a | pla_bas | N | quantity | RET | RET PLANT IN SERVICE | RET MD amount | acct_descr | acct_descr_description | func_cl | ext_alloc_type_descr | RETIREMENT BASIS FROM SCHEDULEV

1	1	[illegible]					INSTALL	1.0000	39400		107.1	1				726,531.00	393.2910	GENERATOR BUS COOLING EQ	3901	2900	GENERATOR BUS	01 - 970 Install Non-ME Material	
1	28	[illegible]					REMOVE	1.0000	39400		108.3					675,313.00	393.2910	GENERATOR BUS COOLING EQ	3901	2900	GENERATOR BUS	01 - 970 Removal Non-ME Material	
1	12	51	[illegible]				RETIRE	1.0000	39400			1	1	99,838.82	7/1/1983	99,838.82	393.2910	GENERATOR BUS COOLING EQUIPM	3901				

1,401,472.82

CALC SUBTOTAL ->

726,531.00
675,313.00
99,838.82

INSTALL 1.0000
REMOVE 1.0000
RETIRE 1.0000

Hearing Exhibit - 00007193

FPL 130748

Hearing Exhibit - 00007194

FPL 130749

[redacted] Operability of Safety Relief Valves. Piping is 4".

| | | |

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE -> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

5,834,300.00 Total Dollars
289,308.00 Removal Dollars
4,744,992.00 Install Dollars

| 1=SHOW 0=HIDE | RET ROW | RDD | SCOPE RECORD | MOD | OUT | SR | INSTALL / REMOVE / RETIRE | PCT | | |

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	SC_SYSTE M_CODE	ACCOUNT_NBR	CNTL_ROO M_INST_ID	COMP_TYP E_CODE	COMP_SUB_TYPE_CO DE	COMPONENT_NAME		PCM	STATUS	STATUS_D ATE	TIME_STAM P
PTN	03	3V1A	COOLER	0090129505	057	530		HT		NORMAL CONTAINMENT COOLER A			OK	19900723	14-May-02
PTN	03	3V1A	MOTOR	0090129517	057	530		MO		NORMAL CONTAINMENT COOLER A FAN MOTOR	(BREAKER #30516)		OK	19900723	14-May-02
PTN	03	3V1B	COOLER	0090129533	057	530		HT		NORMAL CONTAINMENT COOLER B		97019	OK	19900723	17-Nov-99
PTN	03	3V1B	MOTOR	0090129544	057	530		MO	AE	NORMAL CONTAINMENT COOLER B FAN MOTOR	(BREAKER #30204)		OK	19900723	17-Nov-99
PTN	03	3V1C	COOLER	0090129557	057	530		HT		NORMAL CONTAINMENT COOLER C		97019	OK	19900723	17-Nov-99
PTN	03	3V1C	MOTOR	0090129568	057	530		MO		NORMAL CONTAINMENT COOLER C FAN MOTOR	(BREAKER #30742)		OK	19900723	17-Nov-99
PTN	03	3V1D	COOLER	0090129581	057	530		HT		NORMAL CONTAINMENT COOLER D		97019	OK	19900723	17-Nov-99
PTN	03	3V1D	MOTOR	0090129593	057	530		MO		NORMAL CONTAINMENT COOLER D FAN MOTOR	(BREAKER #30629)		OK	19900723	17-Nov-99
PTN	03	3V1S	MOTOR	0900453991	057			MO		SPARE U3 NCC MOTOR			UNIVERFD	20030812	12-Jun-00

NORMAL CONTAINMENT COOLERS & MOTORS
ALL APPEAR TO BE ORIGINAL PLANT

Hearing Exhibit - 00007197

FPL 130752

Hearing Exhibit - 00007198

FPL 130753

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EC_SYSTEM_CODE	ACCOUNT_NBR	CNTL_NOO_M_INST_IND	COMP_TYPE_CODE	COMP_SUB_TYPE_CODE	COMPONENT_NAME	PCM	STATUS	STATUS_DATE	TIME_STAMP
												OK	19900723	16-Jul-90
PTN	03	MOV-3-1409	VALVE	0000111046	074	530		VL	FE	S/G C FW ISOLATION MOTOR OPERATED VALVE				
PTN	03	MOV-3-1421	VALVE	0000111176	074	530		VL	EE	FEEDWATER PUMP B DISCHARGE MOTOR OPERATOR ISOLATION VALVE	99019	OK	19900723	04-Apr-90
PTN	03	MOV-3-1420	VALVE	0000111162	074	530		VL	EE	FEEDWATER PUMP A DISCHARGE MOTOR OPERATOR ISOLATION VALVE	99018	OK	19900723	04-Apr-90
PTN	03	MOV-3-1407	VALVE	0000111018	074	530		VL	FE	S/G A FW FLOW CNTL VLV MTR OP INLET ISO VLV		OK	19900723	16-Jul-90
PTN	03	MOV-3-1408	VALVE	0000111032	074	530		VL	FE	S/G B FW FLOW CNTL VLV MTR OP INLET ISO VLV		OK	19900723	16-Jul-90

5 MOV = ORIGNAL 5 353.3231 VALVE, POWER OPERATED

Hearing Exhibit - 00007199

FPL 130754

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EC_SYSTEM_CODE	ACCOUNT_NBR	CNTL_ROOM_INST_IND	COMP_TYPE_CODE	COMP_SUB_TYPE_CODE	COMPONENT_NAME	PCN	STATUS	STATUS_DATE	TIME_STAMP
TN	03	CV-3-6276C	VALVE	0000106834	074	530		VL	ED	SIG C BLOWDOWN CNTL VLV	04111	OK	19900723	13-Jul-05
TN	03	CV-3-6276B	VALVE	0000106831	074	530		VL	ED	SIG B BLOWDOWN CNTL VLV	04111	OK	19900723	13-Jul-05
TN	03	CV-3-2509	VALVE	0000106135	074	530		VL	CV	STEAM GENERATOR A FEEDWATER AIR OPERATED CHECK VALVE		OK	19900723	12-May-04
TN	03	CV-3-2210	VALVE	0000106068	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP SEAL WATER COLLECTION TANK		OK	19900723	10-May-04
TN	03	CV-3-2209	VALVE	0000106084	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP B SEAL WATER	03-148	OK	19900723	29-Jun-04
TN	03	CV-3-2208	VALVE	0000106060	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP B SEAL WATER	03-148	OK	19900723	29-Jun-04
TN	03	CV-3-2207	VALVE	0000106076	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP A SEAL WATER	03-148	OK	19900723	29-Jun-04
TN	03	CV-3-2206	VALVE	0000106072	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP A SEAL WATER	03-148	OK	19900723	12-May-04
TN	03	CV-3-6275A	VALVE	0000106528	074	530		VL	ED	SIG A BLOWDOWN CNTL VLV	04111	OK	19900723	13-Jul-05
TN	03	CV-3-2901	ACTUATOR	0000106139	074	530		VL		SIG B FEEDWATER AIR OPERATED CHECK VALVE, AIR ASSIST CYLINDER		OK	19900723	01-Nov-05
TN	03	CV-3-2901	VALVE	0000106138	074	530		VL	CV	STEAM GENERATOR B FEEDWATER AIR OPERATED CHECK VALVE		OK	19900723	21-Jun-04
TN	03	CV-3-6257B	VALVE	0000106525	074	530		VL	BD	BLOWDOWN TANK (TB) OUTLET CNTL VLV TO SWLU		OK	19900723	20-Mar-05
TN	03	CV-3-6257A	VALVE	0000106522	074	530		VL	CV	BLOWDOWN TANK (TB) OUTLET CNTL VLV TO ATMOS		OK	19900723	13-May-04
TN	03	CV-3-2902	VALVE	0000106141	074	530		VL	CV	STEAM GENERATOR C FEEDWATER AIR OPERATED CHECK VALVE		OK	19900723	21-Jun-04
TN	03	CV-3-2902	ACTUATOR	0000106143	074	530		VL		SIG C FEEDWATER AIR OPERATED CHECK VALVE, AIR ASSIST CYLINDER		OK	19900723	01-Nov-05
TN	03	CV-3-4418	VALVE	0000105704	074	530		VL	CV	FW PMP B RECIRC TO COND CNTL VLV		OK	19900723	03-May-04
TN	03	CV-3-4417	VALVE	0000105696	074	530		VL	CV	FW PMP B RECIRC TO COND CNTL VLV		OK	19900723	03-May-04
TN	03	CV-3-1416	VALVE	0000105691	074	530		VL	CV	FW PMP A RECIRC TO COND CNTL VLV		OK	19900723	03-May-04
TN	03	CV-3-1418	VALVE	0000105688	074	530		VL	CV	FW PMP A RECIRC TO COND CNTL VLV		OK	19900723	03-May-04

17 CV

Hearing Exhibit - 00007200

FPL 13075!

ACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EC_SYSTEM_CODE	ACCOUNT_NBR	CNTL_ROO_M_UNIT_IND	COMP_TYPE_CODE	COMP_SUB_TYPE_CODE	COMPONENT_NAME	PCM	STATUS	STATUS_DATE	TIME_STAMP
T	03	FCV-3-478	POSITIONER, REG #2	0000479368	074									
T	03	FCV-3-478	VALVE	0000107784	074	530		VL	FCV	S/G A MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
T	03	FCV-3-478	CHK VLV #3	0000479368	074			VL	FE	S/G A MAIN FW FLOW CNTL VLV	89032	OK	19980723	13-Jul-06
N	03	FCV-3-478	CHK VLV #2	0000479367	074			VL	CA	S/G A MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
N	03	FCV-3-488	POSITIONER, REG #1	0000479360	074	530	N	VL	CA	S/G A MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
N	03	FCV-3-488	CHK VLV #3	0000479373	074			VL	FCV	S/G B MAIN FW FCV ACTUATOR POSITIONER REGULATOR	05073	OK	20061124	16-May-07
N	03	FCV-3-479	VALVE	0000107782	074	530		VL	CA	S/G B MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
N	03	FCV-3-479	POSITIONER REGULATOR	0000479380	074	530	K	VL	FD	S/G A BYPASS FW FLOW CNTL VLV	01050	OK	19900723	01-Apr-03
N	03	FCV-3-488	CHK VLV #2	0000479372	074			VL	FCV	S/G A BYPASS FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
N	03	FCV-3-488	POSITIONER, REG #2	0000479370	074			VL	CA	S/G B MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
TN	03	FCV-3-527C	VALVE	0000107810	074	530		VL	PCV	S/G B MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
TN	03	FCV-3-527B	VALVE	0000107807	074	530		VL	FD	S/G C BLOWDOWN FLOW CNTL VLV	01050	OK	19900723	22-Nov-06
TN	03	FCV-3-488	CHK VLV #3	0000479378	074			VL	FD	S/G B BLOWDOWN FLOW CNTL VLV	01050	OK	19900723	22-Nov-06
TN	03	FCV-3-488	CHK VLV #2	0000479377	074			VL	CA	S/G C MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
TN	03	FCV-3-488	POSITIONER, REG #1	0000479361	074	530	N	VL	CA	S/G C MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
TN	03	FCV-3-489	POSITIONER REGULATOR	0000479382	074	530	N	VL	PCV	S/G C MAIN FW FCV ACTUATOR POSITIONER REGULATOR	05073	OK	20061124	16-May-07
TN	03	FCV-3-488	VALVE	0000107789	074	530		VL	PCV	S/G B BYPASS FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
TN	03	FCV-3-488	TRAVEL SENSOR	0000479389	074			VL	FE	S/G B MAIN FW FLOW CNTL VLV	89032	OK	19900723	13-Jul-06
TN	03	FCV-3-488	VALVE	0000107777	074	530		VL	CA	S/G B MAIN FW FCV TRAVEL SENSOR	05073	OK	20061125	22-May-07
TN	03	FCV-3-527A	VALVE	0000107804	074	530	N	VL	FD	S/G B FEEDWATER BYPASS FLOW CONTROL VALVE	01050	OK	19900723	01-Apr-03
TN	03	FCV-3-489	VALVE	0000107782	074	530		VL	FD	S/G A BLOWDOWN FLOW CNTL VLV	01050	OK	19900723	22-Nov-06
TN	03	FCV-3-488	VALVE	0000107784	074	530		VL	FD	S/G C FW BYPASS FLOW CNTL VLV	01050	OK	19900723	01-Apr-03
TN	03	FCV-3-488	POSITIONER, REG #2	0000479375	074			VL	FE	S/G C MAIN FW FLOW CNTL VLV	89032	OK	19900723	13-Jul-06
TN	03	FCV-3-488	POSITIONER REGULATOR	0000479364	074	530	N	VL	FCV	S/G C MAIN FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07
								VL	PCV	S/G C BYPASS FW FCV ACTUATOR POSITIONER	05073	OK	20061125	22-May-07

9 FCV

Work Order Authorization Information

***** Dollar Estimate *****

Estimate Charge Type	Additions	Retirements	Expense	Total
*01 - 070 Install Payroll	$25,730.00	$0.00	$0.00	$25,730.00
*01 - 070 Removal - JV	$0.00	$15.00	$0.00	$15.00
*01 - 070 Removal Contractor	$0.00	$225,878.00	$0.00	$225,878.00
*01 - 070 Removal Payroll	$0.00	$1,902.00	$0.00	$1,902.00
*03 - 070 Install Material	$299,347.00	$0.00	$0.00	$299,347.00
Regular Charge	$1,195,391.00	$227,795.00	$0.00	$1,423,186.00
*05 - 070 Retirement Estimate	$0.00	$0.00	$0.00	$0.00
Retirement	$0.00	$0.00	$0.00	$0.00
Total Estimated Costs:	$1,195,391.00	$227,795.00	$0.00	$1,423,186.00

***** Unit Estimate *****

Asset Location / Utility Account / Retirement Unit		Addition Dollars	Retirement Dollars	Add Qty	Retire Qty
TURKEY POINT POWER PLANT UNIT #3 - 5061014300					
32200 - Reactor Plant Equipment					
353.3231	353.3231 : VALVE, POWER OPERATED 8	$836,388.00	$159,439.00	9	9
353.3235	353.3235 : CONTROLLER	$271,996.00	$51,837.00	22	11
353.3241	353.3241 : SPECIAL VALVE	$87,007.00	$16,519.00	2	2
	Total Location:	$1,195,391.00	$227,795.00	33	22
	Total Unit Estimate:	$1,195,391.00	$227,795.00	33	22

***** Receiving Overheads *****

FPSC AFUDC Incremental Debt

FPSC AFUDC Increment Equity

***** Work Justification *****

Category: Description: ROI - Return on Investment

Orig Input User: Caldwell, Barbara A Orig Input Date: 7/23/2007

Justification Detail: 0

Document Notes: <No notes exist for this document>

Category: Description: Project Estimates and Balances

Orig Input User: Caldwell, Barbara A Orig Input Date: 7/23/2007

Justification Detail: 0

Document Notes: <No notes exist for this document>

FPL 130757

Hearing Exhibit - 00007202

FACILITY	UNIT	COMPONENT TAG	ASSOCIATE_TAG	E_CODE	EC_SYS TEM_CO DE	ACCOUN T_NBR	CNTL_R OOM_IN ST_IND	COMP_T YPE_CO DE	COMP_S UB_TYP E_CODE	COMPONENT_NAME	PCM	STATUS	STATUS_DATE	TIME_STAMP
PTN	03	CV-3-1501	VALVE	36	081	530		VL	CV	CONTROL VALVE, LOW PRESSURE HTR 2B DRAINS NORMAL	92-057	OK	19900726	04-May-94
PTN	03	CV-3-1502	VALVE	40	081	530		VL	CV	CONTROL VALVE, LOW PRESSURE HEATER 2B DRAINS NORMAL	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1503	VALVE	44	081	530		VL	CV	CONTROL VALVE, SEPARATOR MOISTURE REHEATER B DUMP TO CONDENSER BS	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1504	VALVE	48	081	530		VL	CV	CONTROL VALVE, SEPARATOR MOISTURE REHEATER D DUMP TO CONDENSER BS	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1505	VALVE	52	081	530		VL	CV	CONTROL VALVE, REHEATER DRAIN TANK 3A LEVEL		OK	19900723	04-May-94
PTN	03	CV-3-1506	VALVE	56	081	530		VL	CV	CONTROL VALVE, REHEATER DRAIN TANK 3B LEVEL		OK	19900723	04-May-94
PTN	03	CV-3-1507A	VALVE	60	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 3A DRAINS NORMAL	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1507B	VALVE	64	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 3A DUMP TO NORTH CONDENSER	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1508A	VALVE	68	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 3B DRAINS NORMAL	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1508B	VALVE	72	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 3B DUMP TO SOUTH CONDENSER	92-057	OK	19900723	04-May-94
PTN	03	CV-3-1510A	VALVE	76	081	530		VL	CV	CONTROL VALVE, HEATER DRAIN PUMPS DISCHARGE TO FW PUMP SUCTION	06115	OK	19900723	31-Aug-06
PTN	03	CV-3-1510B	VALVE	80	081	530		VL	CV	CONTROL VALVE, HEATER DRAIN TANK DUMP TO B SOUTH CONDENSER	06116	OK	19900723	31-Aug-06
PTN	03	CV-3-1511A	VALVE	84	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 4A DRAINS NORMAL	92-057	OK	19900723	05-May-94
PTN	03	CV-3-1511B	VALVE	88	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 4A DUMP TO NORTH CONDENSER	92-057	OK	19900723	05-May-94
PTN	03	CV-3-1512A	VALVE	92	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 4B DRAINS NORMAL	92-057	OK	19900723	05-May-94
PTN	03	CV-3-1512B	VALVE	96	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 4B DUMP TO NORTH CONDENSER	92-057	OK	19900723	05-May-94
PTN	03	CV-3-1513	VALVE	00	081	530		VL	CV	CONTROL VALVE, LOW PRESSURE HTR 2A DRAINS NORMAL	92-057	OK	19900723	05-May-94
PTN	03	CV-3-1514	VALVE	04	081	530		VL	CV	CONTROL VALVE, LOW PRESSURE HEATER 1A DRAINS NORMAL	92-057	OK	19900723	05-May-94
PTN	03	CV-3-1515	VALVE	08	081	530		VL	CV	CONTROL VALVE REHEATER DRAIN TANK 3A (T4A) DUMP TO CONDENSER BS		OK	19900723	05-May-94
PTN	03	CV-3-1516	VALVE	12	081	530		VL	CV	CONTROL VALVE REHEATER DRAIN TANK 3B DUMP TO CONDENSER BS		OK	19900723	05-May-94
PTN	03	CV-3-1517A	VALVE	16	081	530		VL	CV	CONTROL VALVE H.P. HEATER 6A DRAINS NORMAL		OK	19900723	05-May-94
PTN	03	CV-3-1517B	VALVE	20	081	530		VL	CV	CONTROL VALVE HIGH PRESSURE HEATER 6A DUMP TO CONDENSER AH	92-057	OK	19900723	06-May-94
PTN	03	CV-3-1518A	VALVE	24	081	530		VL	CV	CONTROL VALVE H.P. HEATER 6B DRAINS NORMAL		OK	19900723	06-May-94
PTN	03	CV-3-1518B	VALVE	28	081	530		VL	CV	CONTROL VALVE HIGH PRESSURE HEATER 6B DUMP TO CONDENSER BS	92-057	OK	19900723	06-May-94
PTN	03	CV-3-1525	VALVE	36	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 2B DUMP TO SOUTH CONDENSER	92-057	OK	19900723	09-May-94
PTN	03	CV-3-1543	VALVE	57	081	530		VL	CV	CONTROL VALVE LOW PRESSURE HEATER 2A DUMP TO NORTH CONDENSER	92-057	OK	19900723	09-May-94
PTN	03	CV-3-1544	VALVE	59	081	530		VL	CV	CONTROL VALVE, LOW PRESSURE HTR 1B DUMP TO SOUTH CONDENSER	92-057	OK	19900723	09-May-94
PTN	03	CV-3-1545	VALVE	63	081	530		VL	CV	CONTROL VALVE, LOW PRESSURE HTR 1A DUMP TO NORTH CONDENSER	92-057	OK	19900723	09-May-94
PTN	03	CV-3-1900	VALVE	90	081	530		VL	CV	CONTROL VALVE DRAIN TANK PUMPS SUCTION SUBCOOLING WATER		OK	19900723	09-May-94

Hearing Exhibit - 00007203

FPL 130758

[redacted] ...ase Record 55 below).

COLUMNS FOR LOOKUP IN PIS TABLE -> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

1,618,755.00 Total Dollars
94,292.00 Remove Dollars
1,524,463.00 Install Dollars

MACRS-1	CHECK	REC SEQ	RCD	ACCOUNT	MOD	CUT	ER	INSTALL / REMOVE / RETIRE	PCT	MRV_A	job_book_id	quantity	RET - TOTAL CITY	RET. PLANT IN SERVICE	RET RD	amount	long_description	short_loss description	est_chg_base_descr	RETIREMENT BASIS FROM SCHEDULE V
1		1	12_08_053_17	3_25	8414	INSTALL		1.0000	31200	107.1	1					1,524,463.00	353.3261|SPECIAL VALVE			
1		26	12_08_053_17	3_25	8414	REMOVE		1.0000	31200	108.3						94,292.00	353.3261|SPECIAL VALVE			
1	66	51	12_08_053_17	3_25	8414	RETIRE		0.0000	31200		3	13	47,668.35	7/1/1972		0.00	353.3261 : SPECIAL VALVE	3248	353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-NIS Material
1	65	52	12_08_053_17	3_25	8414	RETIRE		0.0000	31200		3	3	1,968.21	7/1/1978		0.00	353.3261 : SPECIAL VALVE	3249	353 : MAIN FEEDWATER SYSTEM	01 - 070 Removal Non-NIS Material
1	64	53	12_08_053_17	3_25	8414	RETIRE		0.0000	31200		3	3	34,520.65	7/1/1981		0.00	353.3261 : SPECIAL VALVE	3426		
1	63	54	12_08_053_17	3_25	8414	RETIRE		0.0000	31200		3	3	102,676.00	7/1/1982		0.00	353.3261 : SPECIAL VALVE	3427		
1	62	55	12_08_053_17	3_25	8414	RETIRE		0.0000	31200		1	2	87,857.87	9/1/2007		0.00	353.3261 : SPECIAL VALVE	3428		

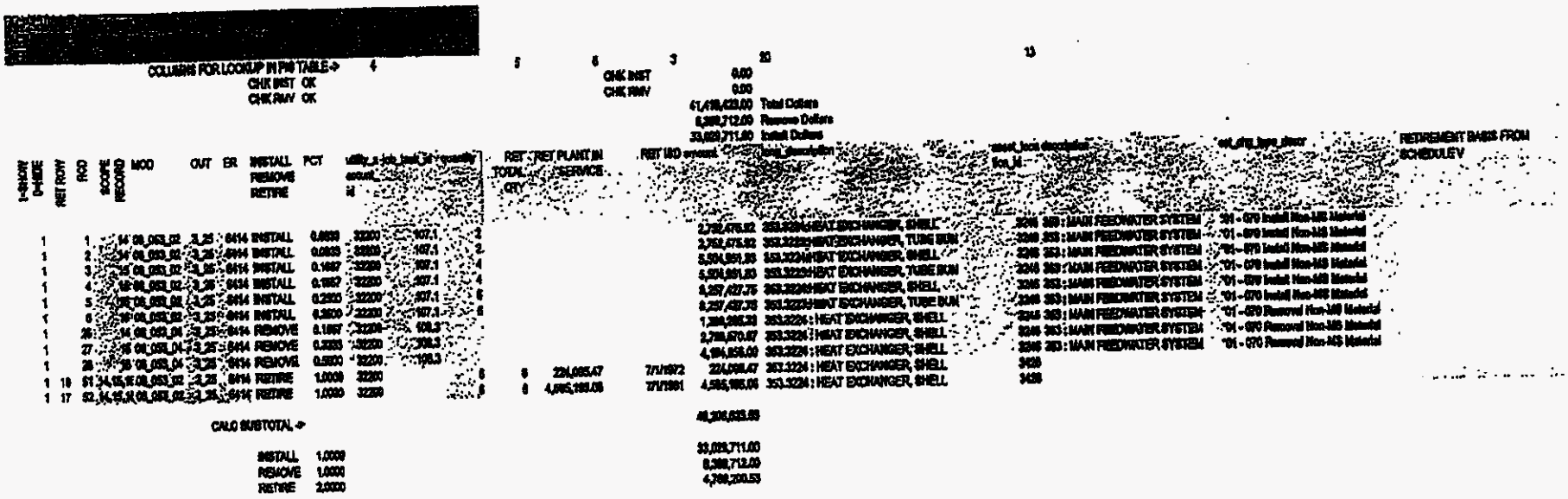
CALC SUBTOTAL-> 1,618,755.00

1,524,463.00
94,292.00
0.00

INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.0000

Hearing Exhibit - 00007204

FPL 130759



COLUMNS FOR LOOKUP IN PW TABLE-> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

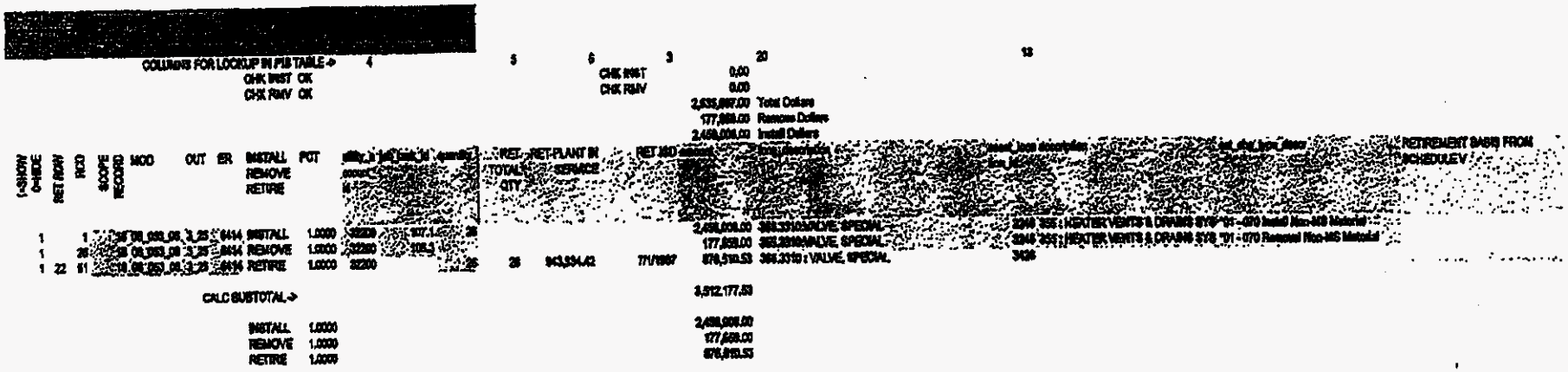
41,418,423.00 Total Dollars
8,388,712.00 Remove Dollars
33,029,711.00 Install Dollars

1=SHOW D=HIDE	RET ROW#	ROD	SCORE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a account id	job_task_id	quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET MO	amount	job_description	asset_locn description	ext_utility_type_descr	RETIREMENT BASIS FROM SCHEDULEV
1	1	14	08_053_02	3_25		6414	INSTALL	0.6000	32200	107.1	2				2,792,476.92	353.3224:HEAT EXCHANGER, SHELL	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Install Non-MS Material	
1	2	24	08_053_02	3_25		6414	INSTALL	0.0833	32200	107.1	2				2,753,475.92	353.3225:HEAT EXCHANGER, TUBE BUN	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Install Non-MS Material	
1	3	25	08_053_02	3_25		6414	INSTALL	0.1667	32200	107.1	4				5,504,951.83	353.3224:HEAT EXCHANGER, SHELL	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Install Non-MS Material	
1	4	26	08_053_02	3_25		6414	INSTALL	0.1667	32200	107.1	4				5,504,951.83	353.3225:HEAT EXCHANGER, TUBE BUN	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Install Non-MS Material	
1	5	27	08_053_02	3_25		6414	INSTALL	0.2500	32200	107.1	6				8,257,427.75	353.3224:HEAT EXCHANGER, SHELL	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Install Non-MS Material	
1	6	28	08_053_02	3_25		6414	INSTALL	0.2500	32200	107.1	6				8,257,427.75	353.3225:HEAT EXCHANGER, TUBE BUN	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Install Non-MS Material	
1	26	14	08_053_04	3_25		6414	REMOVE	0.1667	32200	108.3					1,398,865.33	353.3224 : HEAT EXCHANGER, SHELL	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Removal Non-MS Material	
1	27	15	08_053_04	3_25		6414	REMOVE	0.3333	32200	108.3					2,796,670.67	353.3224 : HEAT EXCHANGER, SHELL	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Removal Non-MS Material	
1	28	16	08_053_04	3_25		6414	REMOVE	0.5000	32200	108.3					4,194,858.00	353.3224 : HEAT EXCHANGER, SHELL	3246 353 : MAIN FEEDWATER SYSTEM	01 - 670 Removal Non-MS Material	
1	18	51	14,15,16	08_053_02	3_25		6414	RETIRE	1.0000	32200		6	6	224,055.47	7/1/1972	224,055.47	353.3224 : HEAT EXCHANGER, SHELL	3439	
1	17	52	14,15,16	08_053_02	3_25		6414	RETIRE	1.0000	32200		6	6	4,695,199.06	7/1/1991	4,695,199.06	353.3224 : HEAT EXCHANGER, SHELL	3439	

CALC SUBTOTAL -> 40,306,635.69

INSTALL 1.0000 33,029,711.00
REMOVE 1.0000 8,388,712.00
RETIRE 2.0000 4,788,200.53

Hearing Exhibit - 00007205
FPL 130760



COLUMNS FOR LOOKUP IN FIS TABLE → 4 5 6 3 20 13

CHK INST OK CHK INST 0.00
CHK RMV OK CHK RMV 0.00

2,635,687.00 Total Dollars
177,669.00 Remove Dollars
2,458,018.00 Install Dollars

1=SHOW 0=HIDE	RET RMV	RCD	SCOPE RECORD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	UNIT_ID	UNIT_CH	ASSET_ID	RET QTY	RET-PLANT IN SERVICE	RET JED	RETIREMENT BASIS FROM SCHEDULEV
1	1	26	08_053_08_3_25	6414			INSTALL	1.0000	58259	107.1-C	28				
1	26	26	08_053_08_3_25	6414			REMOVE	1.0000	32260	315.1					
1	22	51	08_053_08_3_25	6414			RETIRE	1.0000	58259		28	28	943,934.42	7/1/1997	676,510.53

S/B 355.3301

Hearing Exhibit - 00007207

FPL 130762

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

1,908,671.00 Total Dollars
213,969.00 Remove Dollars
1,694,102.00 Install Dollars

ACCOUNT	SUB ACCT	MAJOR ITEM	CU	ACCOUNT DESCR	RECORDS	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	POT	[redacted]	RET	RET PLANT IN SERVICE	RET QTY	RET MO	[redacted]	[redacted]	[redacted]	RETIREMENT BASIS FROM SCHEDULE V
1		1	[redacted]						INSTALL	1.0000	[redacted]					1,694,102.00	355.3200	CONTROL/INSTRUMENTATION	[redacted]
1		26	[redacted]						REMOVE	1.0000	[redacted]					213,969.00	355.3200	CONTROL/INSTRUMENTATION	[redacted]
1	5	51	[redacted]						RETIRE	1.0000	22200		1	38,727.89	7/V1972	38,727.89	355.3200	CONTROL/INSTRUMENTATION SYST	3438
1	4	52	[redacted]						RETIRE	1.0000	22200		1	6,953.31	7/V1987	6,953.31	355.3200	CONTROL/INSTRUMENTATION SYST	3438

CALC SUBTOTAL -> 1,853,750.20

INSTALL	1.0000	1,694,102.00
REMOVE	1.0000	213,969.00
RETIRE	2.0000	45,681.20

[redacted] 321.355 HEATER VENTS & DRAINS 301 - 600 Install Non-NIS Material
[redacted] 322.355 HEATER VENTS & DRAINS 301-600 Removal Non-NIS Material

PTAS_25_STATUS PTAS_25_20_08_053_11_DU_011608.rdx 1 9:05 AM 1/16/2009

Hearing Exhibit - 00007208

FPL 130763

COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 3 20 13

CHK INST OK CHK INST 0.00
CHK RMV OK CHK RMV 0.00

1,457,088.00 Total Dollars
18,894.00 Remove Dollars
1,438,314.00 Install Dollars

1=SHOW 0=HIDE	RET ROW	RCD	SCORE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	RET TOTAL QTY	RET PLANT IN SERVICE	RET YR	RET DOLLARS	acct_loc description	acct_plnt_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1	1						INSTALL	0.3334				479,333.00	272.1578:COOLERS	3346 272 : GENERATOR	
1	2						INSTALL	0.3333				479,360.00	272.1579:FANBLOWER,ROTATING	3346 272 : GENERATOR	
1	3						INSTALL	0.3333				479,360.00	272.1580:FANBLOWER STATIONARY	3346 272 : GENERATOR	
1	26						REMOVE	1.0000				18,894.00	272.1578 : COOLERS	3436	
1	51						RETIRE	1.0000	4	4	21,288.44	2/1/1972	21,288.44	272.1578 : COOLERS	
1	52						RETIRE	1.0000	2	2	293,000.00	1/0/1900	293,000.00		
1	53						RETIRE	1.0000	2	2	148,000.00	1/0/1900	148,000.00		

1,917,888.44

CALC SUBTOTAL->

1,438,314.00
18,894.00
460,708.44

INSTALL 1.0000
REMOVE 1.0000
RETIRE 3.0000

0 0
0 0

From 5159-70-914-000
From 5159-70-914-007

PTN3_25_SYS272 PTN3_25_28_08_053_TBD_GasH2Cool_123106.xls

1

2:58 PM 12/31/2006

Hearing Exhibit - 00007209

FPL 130764

[redacted] plant utilization.

| | | |

[redacted] ing replaced, stator is being rewound,
component values in Siemens contract.

COLUMNS FOR LOOKUP IN PS TABLE → 4 5 6 3 20 15

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

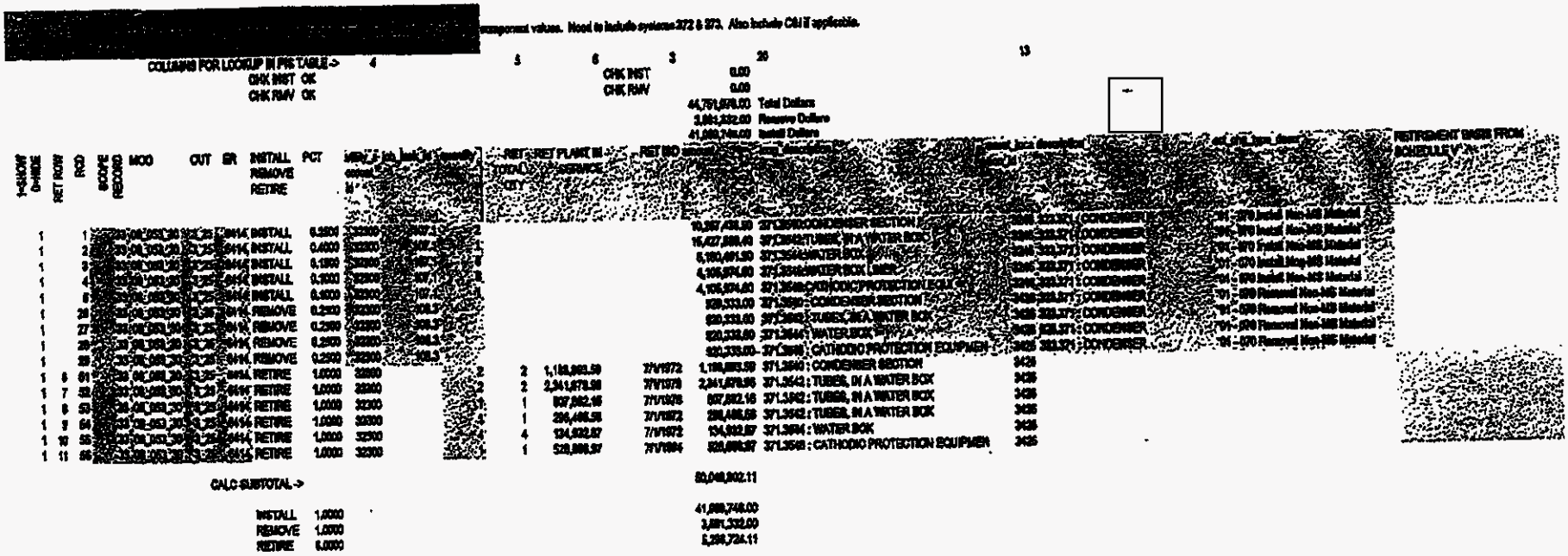
37,486,707.00 Total Dollars
1,418,183.00 Remove Dollars
36,097,894.00 Install Dollars

MONTH=1	NEW RET	NEW ACCT	NEW SUBACCT	NEW CHARCOD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	[redacted]	RET TOTAL CITY	RET PLANT IN SERVICE	RET MO	[redacted]	[redacted]	[redacted]	RETIREMENT BASIS FROM SCHEDULE V
1		1	31	08_053_TBD	3.25	0414	INSTALL	0.0000	32300						1,808,378.20	272.1582:ROTOR COILS	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		2	31	08_053_TBD	3.25	0414	INSTALL	0.2000	32300						10,830,275.00	272.1583:ROTOR 'P&V'	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		3	31	08_053_TBD	3.25	0414	INSTALL	0.0500	32300						1,808,378.20	272.1584:STATOR COILS	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		4	31	08_053_TBD	3.25	0414	INSTALL	0.0500	32300						1,808,378.20	272.1585:WEDGE SYSTEM	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		5	31	08_053_TBD	3.25	0414	INSTALL	0.1400	32300						5,418,837.60	272.1576:BEARING ASSEMBLY	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		6	31	08_053_TBD	3.25	0414	INSTALL	0.0500	32300						1,808,378.20	272.1577:COLLECTOR RINGS	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		7	31	08_053_TBD	3.25	0414	INSTALL	0.1000	32300						3,601,756.40	272.1581:HYDROGEN SEAL ASSEMBLY	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		8	31	08_053_TBD	3.25	0414	INSTALL	0.0500	32300						1,808,378.20	272.1592:BRUSH RIGGING ASSEMBLY	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		9	31	08_053_TBD	3.25	0414	INSTALL	0.2000	32300						7,213,516.80	272.1594:STATOR	3246 272 : GENERATOR	'01 - 070 Install Non-MS Material
1		26	31	08_053_TBD	3.25	0414	REMOVE	0.2000	32300						354,760.75	272.1582:ROTOR COILS	3426 272 : GENERATOR	'01 - 070 Removal Non-MS Material
1		27	31	08_053_TBD	3.25	0414	REMOVE	0.2000	32300						354,760.75	272.1576:BEARING ASSEMBLY	3426 272 : GENERATOR	'01 - 070 Removal Non-MS Material
1		28	31	08_053_TBD	3.25	0414	REMOVE	0.0500	32300						70,868.15	272.1577:COLLECTOR RINGS	3426 272 : GENERATOR	'01 - 070 Removal Non-MS Material
1		29	31	08_053_TBD	3.25	0414	REMOVE	0.2000	32300						353,892.60	272.1581:HYDROGEN SEAL ASSEMBLY	3426 272 : GENERATOR	'01 - 070 Removal Non-MS Material
1		30	31	08_053_TBD	3.25	0414	REMOVE	0.2000	32300						354,760.75	272.1573:ROTOR	3426 272 : GENERATOR	'01 - 070 Removal Non-MS Material
1	7	51	31	08_053_TBD	3.25	0414	RETIRE	1.0000	32300	1	1	2,808,976.77	7/1/1972	2,808,976.77	272.1584 : STATOR	3426	
1	8	52	31	08_053_TBD	3.25	0414	RETIRE	1.0000	32300	2	2	21,256.44	7/1/1972	21,256.44	272.1576 : BEARING ASSEMBLY	3426	
1	9	53	31	08_053_TBD	3.25	0414	RETIRE	1.0000	32300	2	2	10,264.76	7/1/1972	10,264.76	272.1577 : COLLECTOR RINGS	3426	
1	11	54	31	08_053_TBD	3.25	0414	RETIRE	1.0000	32300	1	1	772,397.48	1/1/2006	772,397.48	272.1581 : HYDROGEN SEAL ASSEMBLY	3426	
1	30	55	31	08_053_TBD	3.25	0414	RETIRE	1.0000	32300	1	1	10,000,000.00	10/15/2007	10,000,000.00	272.1573:ROTOR	3426	Retire - est. from Item of 8/08/2014

CALC SUBTOTAL → 50,799,883.43

INSTALL	1.0000	36,097,894.00
REMOVE	1.0000	1,418,183.00
RETIRE	5.0000	13,312,836.43

Hearing Exhibit - 00007211
FPL 130766



component values. Need to include systems 372 & 373. Also include CWI if applicable.

COLUMNS FOR LOOKUP IN PIS TABLE -> 4 5 6 3 25 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

44,791,858.00 Total Dollars
3,091,332.00 Reserve Dollars
41,699,746.00 Install Dollars

1-ENTRY PER LINE	RETIRE ROW	ROD	SOURCE RECORD	MOD	OUT	SR	INSTALL / REMOVE / RETIRE	PCT	MPIS Acct	Sub Acct	Quantity	RET - RET PLANT IN SERVICE YEAR	QTY	RET MO	RET BO amount	acct_type_desc	acct_type_desc	RETIREMENT BASIS FROM SCHEDULE V
1							INSTALL	0.3500	32000						10,297,409.50	371.3500 CONDENSER SECTION	3435 323.371 : CONDENSER	351 - 370 Install Non-345 Material
1							INSTALL	0.4000	32000						16,427,866.40	371.3542 TUBES, IN A WATER BOX	3435 323.371 : CONDENSER	354 - 370 Install Non-345 Material
1							INSTALL	0.1500	32000						6,160,451.55	371.3544 WATER BOX	3435 323.371 : CONDENSER	351 - 370 Install Non-345 Material
1							INSTALL	0.1000	32000						4,105,974.60	371.3544 WATER BOX LINER	3435 323.371 : CONDENSER	354 - 370 Install Non-345 Material
1							INSTALL	0.1000	32000						4,105,974.60	371.3546 CATHODIC PROTECTION EQUIPMEN	3435 323.371 : CONDENSER	354 - 370 Install Non-345 Material
1	26						REMOVE	0.2500	32000		359.3				920,333.00	371.3500 CONDENSER SECTION	3435 323.371 : CONDENSER	351 - 370 Removal Non-345 Material
1	27						REMOVE	0.2500	32000		359.3				920,333.00	371.3542 TUBES, IN A WATER BOX	3435 323.371 : CONDENSER	354 - 370 Removal Non-345 Material
1	28						REMOVE	0.2500	32000		359.3				920,333.00	371.3544 WATER BOX	3435 323.371 : CONDENSER	354 - 370 Removal Non-345 Material
1	29						REMOVE	0.2500	32000		359.3				920,333.00	371.3546 : CATHODIC PROTECTION EQUIPMEN	3435 323.371 : CONDENSER	354 - 370 Removal Non-345 Material
1	6	61					RETIRE	1.0000	32000			2	2	1,158,985.59	7/1/1972	1,158,985.59	371.3500 : CONDENSER SECTION	3435
1	7	62					RETIRE	1.0000	32000			2	2	2,341,678.98	7/1/1978	2,341,678.98	371.3542 : TUBES, IN A WATER BOX	3435
1	8	63					RETIRE	1.0000	32000			1	1	897,882.16	7/1/1978	897,882.16	371.3542 : TUBES, IN A WATER BOX	3435
1	9	64					RETIRE	1.0000	32000			1	1	256,466.56	7/1/1972	256,466.56	371.3542 : TUBES, IN A WATER BOX	3435
1	10	65					RETIRE	1.0000	32000			4	4	134,932.87	7/1/1972	134,932.87	371.3544 : WATER BOX	3435
1	11	66					RETIRE	1.0000	32000			1	1	528,886.57	7/1/1994	528,886.57	371.3546 : CATHODIC PROTECTION EQUIPMEN	3435

CALC SUBTOTAL -> 50,048,902.11

INSTALL 1.0000 41,699,746.00
REMOVE 1.0000 3,091,332.00
RETIRE 0.0000 5,258,724.11

PTN3_25_SYS371372373 PTN3_25_333K_08_053_30_Cost_011908.xls 1 1:39 PM 1/19/2009

Hearing Exhibit - 00007212

FPL 130766

designed and replaced.

COLUMNS FOR LOOKUP IN PIS TABLE -> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

3,194,662.00 Total Dollars
209,653.00 Remove Dollars
3,195,669.00 Install Dollars

RETIREMENT BASIS FROM SCHEDULE V

| | | |

COLUMNS FOR LOOKUP IN PIS TABLE → 4 5 6 2 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

913,998.00 Total Dollars
130,377.00 Remove Dollars
783,609.00 Install Dollars

ANCHOR	SEQ#	RET ROW	RCD	ACCOUNT RECORD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	utility_a	job_task_id	quantity	RET QTY	RET PLANT IN SERVICE	RET ISD amount	cc	Acct_Description	acct_loca description	loc_id	ac_chg_type_descr	RETIREMENT BASIS FROM SCHEDULEY
1	1							INSTALL	0.2500							197,182.26	353.3000	CIRCUIT BKR, 500kV A	3346	334.3300 : GENERATOR BUS	701 - 070 Install Non-MS Material
1	2							INSTALL	0.1000							78,860.90	353.3000	FOUNDATION, CIR	3346	334.3300 : GENERATOR BUS	701 - 070 Install Non-MS Material
1	3							INSTALL	0.3000							236,582.70	353.3010	GENERATOR BUS COOLING EQ	3346	334.3300 : GENERATOR BUS	701 - 070 Install Non-MS Material
1	4							INSTALL	0.2500							276,013.15	353.3700	ISOPHASE BUS, COMPLETE	3346	334.3300 : GENERATOR BUS	701 - 070 Removal Non-MS Material
1	26							REMOVE	0.7500							87,782.75	353.3700	ISOPHASE BUS, COMPLETE	3436	334.3300 : GENERATOR BUS	701 - 070 Removal Non-MS Material
1	27							REMOVE	0.2500							32,894.25	353.3010	GENERATOR BUS COOLING EQUIPM	3436	334.3300 : GENERATOR BUS	
1	3	51						RETIRE	1.0000	22400			1	175,818.20	7/1/1984	175,818.20	353.3700	ISOPHASE BUS, COMPLETE	3436		
1	4	52						RETIRE	1.0000	22400			1	168,946.52	7/1/1972	168,946.52	353.3700	ISOPHASE BUS, COMPLETE	3436		
1	5	53						RETIRE	1.0000	22400			1	5,454.07	7/1/1972	5,454.07	353.3010	GENERATOR BUS COOLING EQUIPM	3436		

1,250,205.79

CALC SUBTOTAL →

INSTALL 1.4000 783,609.00
REMOVE 1.0000 130,377.00
RETIRE 3.0000 371,219.79

Hearing Exhibit - 00007214
FPL 130769

[redacted]

COLUMNS FOR LOOKUP IN FIS TABLE-> 4 5 6 3 20 18

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

1=NOW 0=HIDE	RET ROW NO	SOURCE RECORD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	utility_a	ob_task_id	quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET REI amount	long_description	asset_loca description	loc_id	ast_ohs_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1	1	[redacted]				INSTALL	1.0000	[redacted]						669,781.00	-6BC7131 ENCLOSURE	1	3048	324,689 4.16KV POWER DISTRIBUTI '01 - 026 Install Non-MS Material
1	28	[redacted]				REMOVE	1.0000	[redacted]						32,566.00	6BL7135 NON-SEGREGATED BUS, COMPLETE	1	3048	324,589 4.16KV POWER DISTRIBUTI '01 - 026 Removal Non-MS Material

CALC SUBTOTAL ->

702,347.00

INSTALL 1.0000 669,781.00
REMOVE 1.0000 32,566.00
RETIRE 0.0000 0.00

702,347.00 Total Dollars
32,566.00 Remove Dollars
669,781.00 Install Dollars

Hearing Exhibit - 00007215

FPL 130770

COLUMNS FOR LOOKUP IN PR TABLE-> 4 5 6 3 20 13
CHK INST OK CHK INST 0.00
CHK RMV OK CHK RMV 0.00
40,098,250.00 Total Dollars
0.00 Remove Dollars
40,098,250.00 Install Dollars

1-ARROW 0-NRDE	RET ROW	ROD	NCDPE RECORD	MOD	OUT	SR	INSTALL REMOVE RETIRE	PCT	RET. TOTAL CITY	RET PLANT IN SERVICE	RET IED				
							INSTALL	1.0000				40,098,250.00	358.1452	STEAM SEPARATORS	
1	1						REMOVE	1.0000				0.00	358.1421	CASING, ALL	
1	26						RETIRE	0.1000	3	1,431,542.05	7/7/1969	143,154.21	358.1421	CASING, ALL	
1	6	51					RETIRE	0.1000	3	20,388,805.37	7/7/1982	2,038,880.54	358.1421	CASING, ALL	
1	7	52					RETIRE	0.1000	3	1,977,797.64	7/7/1972	197,779.76	358.1421	CASING, ALL	
1	6	53					RETIRE	0.1000	3			42,478,834.51			

CALC SUBTOTAL ->

40,098,250.00
0.00
2,379,594.51

INSTALL	1.0000
REMOVE	1.0000
RETIRE	0.3000

3340	332.258	STEAM GENERATORS	101 - 070 Install Non-NS Material
3340	332.258	STEAM GENERATORS	101 - 070 Removal Non-NS Material
3435			
3435			
3435			

RETIREMENT BASIS FROM SCHEDULE V

Steam Separators
Steam Separators
Steam Separators

Hearing Exhibit - 00007216
FPL 130771

[redacted] ...ecol calc subject to further review.
...may supersede School V retirement calc).

COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 3 20 13
CHK INST OK CHK INST 0.00
CHK RMV OK CHK RMV 0.00
2,085,387.00 Total Dollars
40,802.00 Remove Dollars
2,048,785.00 Install Dollars

ANSWER	SCENARIO	RET ROW	RCD	SCENARIO RECORD	MCO	OUT	ER	INSTALL REMOVE RETIRE	PCT	...alloc_id	...sub_book_id	...quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET IND	...amount	...plant_description	...acct_num_description	...acct_nbr_type_descr	RETIREMENT BASIS FROM SCHEDULE V
										account										
										id										
																2,048,785.00	261.1467:ATMOSPHERIC DUMP VALVES	3048 322.261 : MAIN STEAM PIPING (BUCL '01 - 070 Install Non-NS Material)		
1	1							INSTALL	1.0000	32200	107.1	3				48,802.00	261.1460 : PIPING	3048 322.261 : MAIN STEAM PIPING (BUCL '01 - 070 Removal Non-NS Material)		
1	25							REMOVE	1.0000	32200	108.3					48,802.00	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
1	1	6	51					RETIRE	0.6800	32200			3585	3585	210,844.06	77/1980	16,582.24	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
1	1	9	52					RETIRE	0.6800	32200			3585	3585	310,383.89	77/1980	15,516.03	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
1	1	10	53					RETIRE	0.6800	32200			3585	3585	71,782.74	77/1980	3,588.84	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
1	1	11	54					RETIRE	0.6800	32200			3585	3585	10,436.45	77/1979	771.82	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
1	1	12	55					RETIRE	0.6800	32200			3585	3585	1,638,766.58	77/1978	81,438.38	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
1	1	13	56					RETIRE	0.6800	32200			3585	3585	1,048,461.43	77/1972	52,422.57	261.1460 : PIPING	3435		Atmospheric Dump Valve/Block Valv
																	2,280,520.89			
								CALC SUBTOTAL->									2,048,785.00			
								INSTALL	1.0000								48,802.00			
								REMOVE	1.0000								183,133.89			
								RETIRE	0.3000											

Hearing Exhibit - 00007217
FPL 130772

[redacted]

COLUMNS FOR LOOKUP IN PW TABLE -> 4 5. 6 3 20 12

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

14,569,305.00 Total Dollars
1,371,835.00 Remove Dollars
13,194,470.00 Install Dollars

1=INSTALL 0=NONE	RETIREMENT	RCD	SCORE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	utility_a	job_task_id	quantity	RET - TOTAL QTY	RET PLANT IN SERVICE	RET MD amount	acct_desc	asset_type	asset_cost description	ast_orig_type_descr	RETIREMENT BASIS FROM SCHEDULEV
1	1		4	06_063_TBD	3_20	8416	INSTALL	1.0000	32200		3								
1	20		4	06_063_TBD	3_20	8445	REMOVE	1.0000	32200		3								
1	18	51	4	06_063_TBD	3_20	8415	RETIRE	1.0000	32200		3	5	291,857.46	7/1/1972	108,484.04	291.1484 : VALVE, POWER OPERATED 8 IN OR	5439		

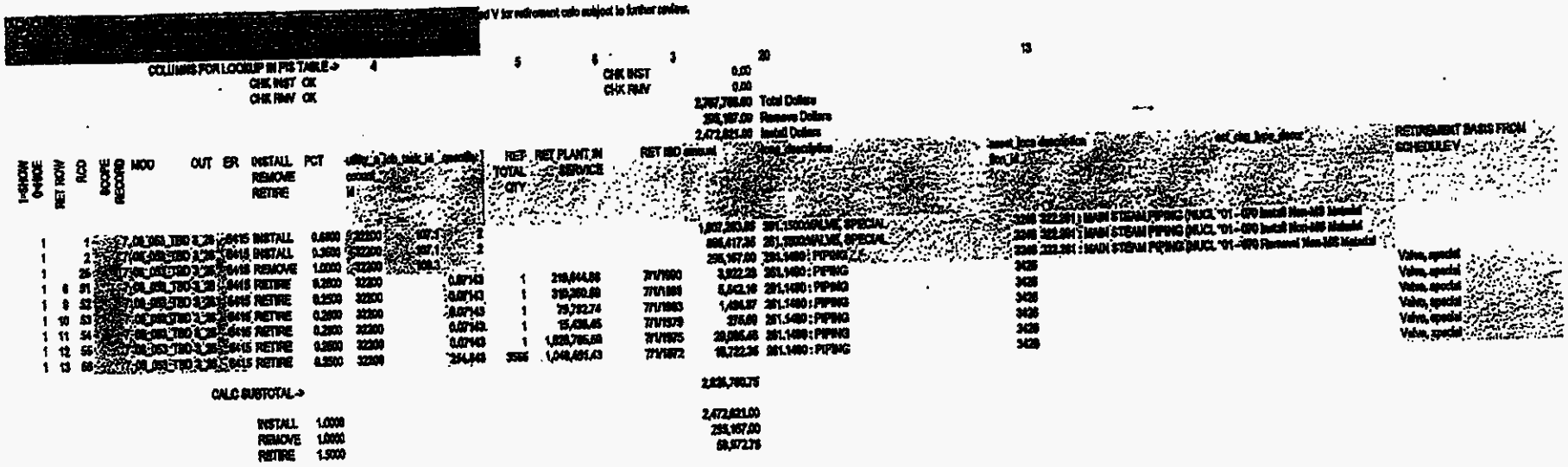
13,194,470.00 291.1484:VALVE, POWER OPERATED 8
1,371,835.00 291.1485:VALVE, POWER OPERATED 8
108,484.04 291.1484 : VALVE, POWER OPERATED 8 IN OR

32467 322.281 ;MAIN STEAM PIPING BRDCL '01 - 000 Install Non-MS Installed
32465 322.281; MAIN STEAM PIPING BRDCL '01 - 000 Removal Non-MS Installed

CALC SUBTOTAL -> 14,865,789.04

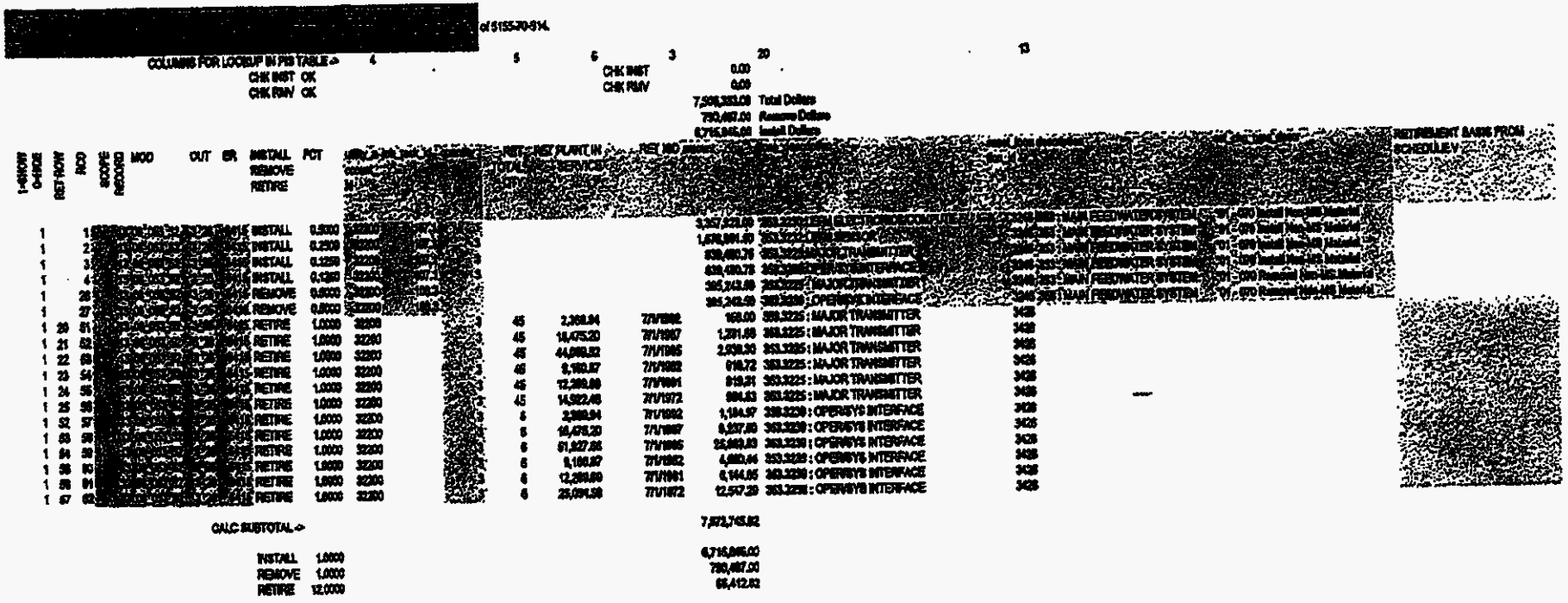
INSTALL 1.0000 13,194,470.00
REMOVE 1.0000 1,371,835.00
RETIRE 1.2500 108,484.04

Hearing Exhibit - 00007218
FPL 130773



Hearing Exhibit - 00007219

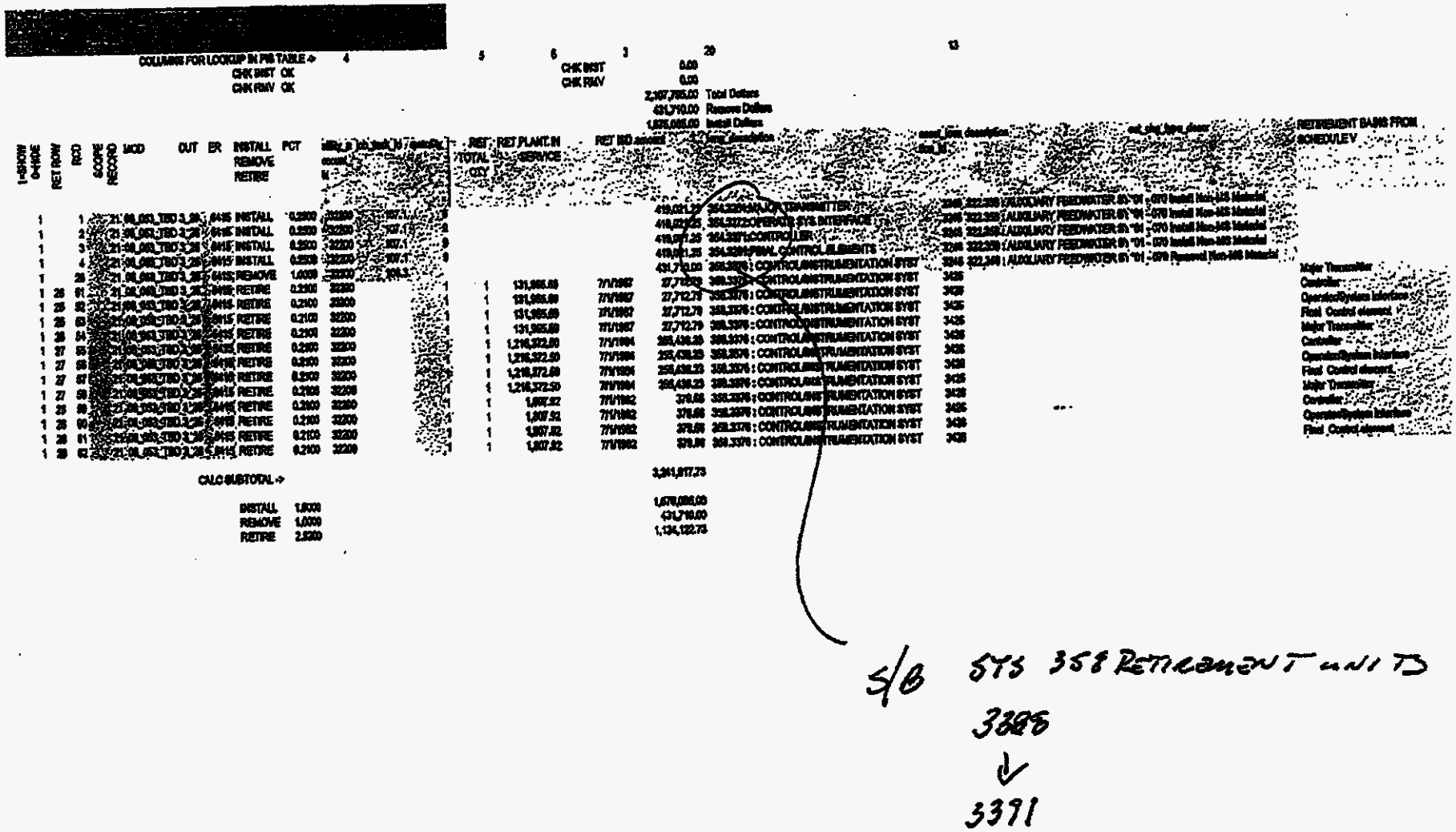
FPL 130774



Hearing Exhibit - 00007220

FPL 130775

COLUMNS FOR LOOKUP IN PIS TABLE->
CHK INST OK
CHK RWV OK
CHK INST
CHK RWV
Total Dollars
Remove Dollars
Install Dollars
RETIREMENT BASIS FROM SCHEDULEV
INSTALL
REMOVE
RETIRE
CALC SUBTOTAL->
INSTALL 1.0000
REMOVE 1.0000
RETIRE 0.0000
PTI03_06_BY0304 PTI03_06_17_06_063_06_PWPwarp_01 1900.xls
1
3:29 PM 1/16/2008
Hearing Exhibit - 00007221
FPL 130776

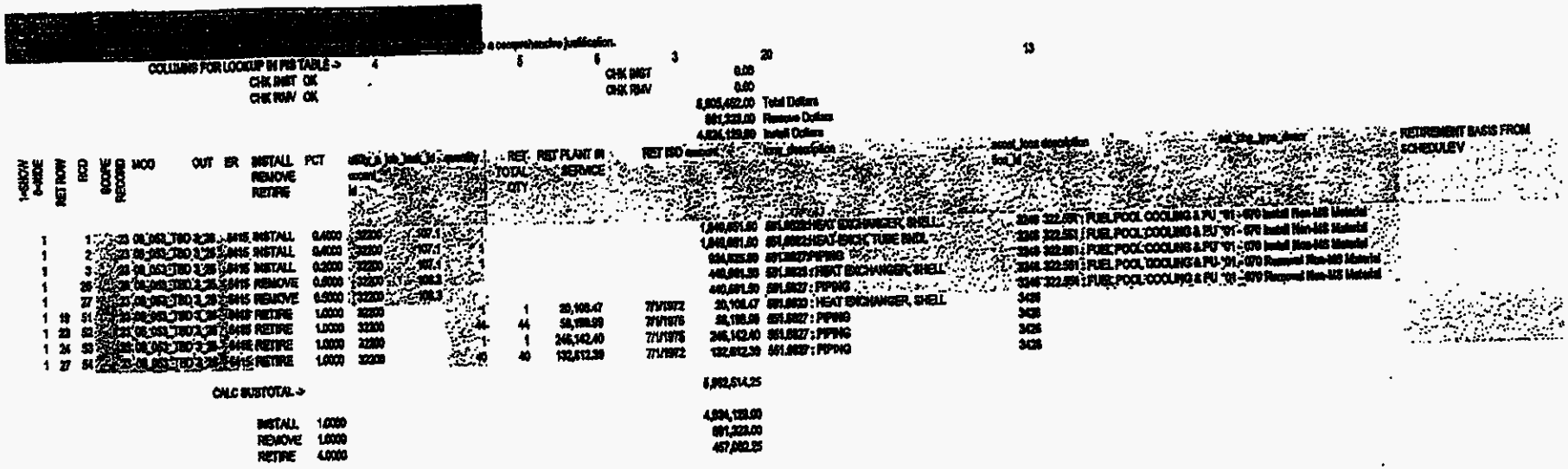


5/B 573 358 RETIREMENT UNITS

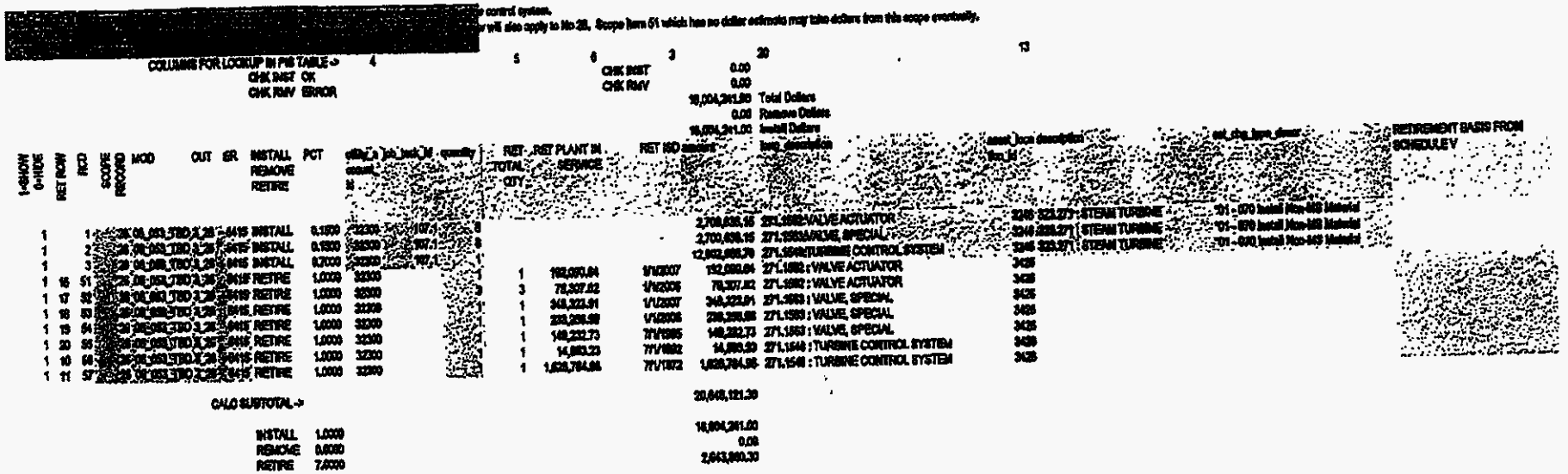
3386

↓

3391

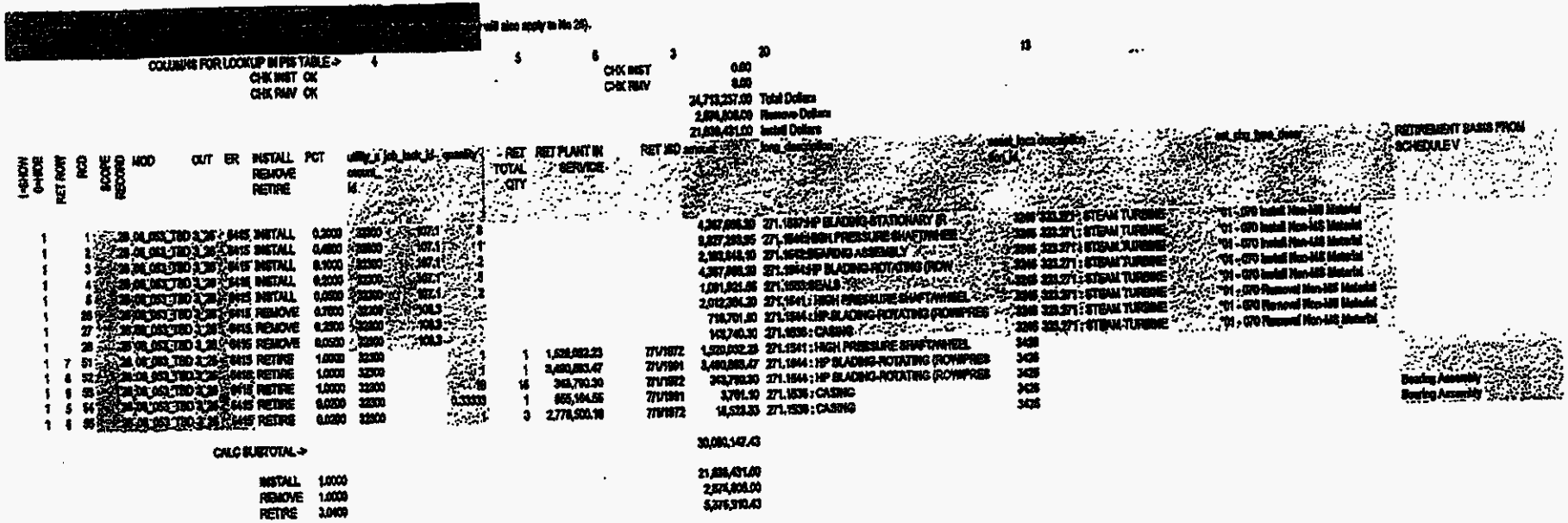


| | | |



control system.
will also apply to No 28. Scope Item 51 which has no dollar estimate may take dollars from the scope eventually.

| | | |



COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 3 20 13

CHK INST OK CHK INST 0.00

CHK RMV OK CHK RMV 0.00

24,713,237.00 Total Dollars

2,874,806.00 Remove Dollars

21,838,431.00 Install Dollars

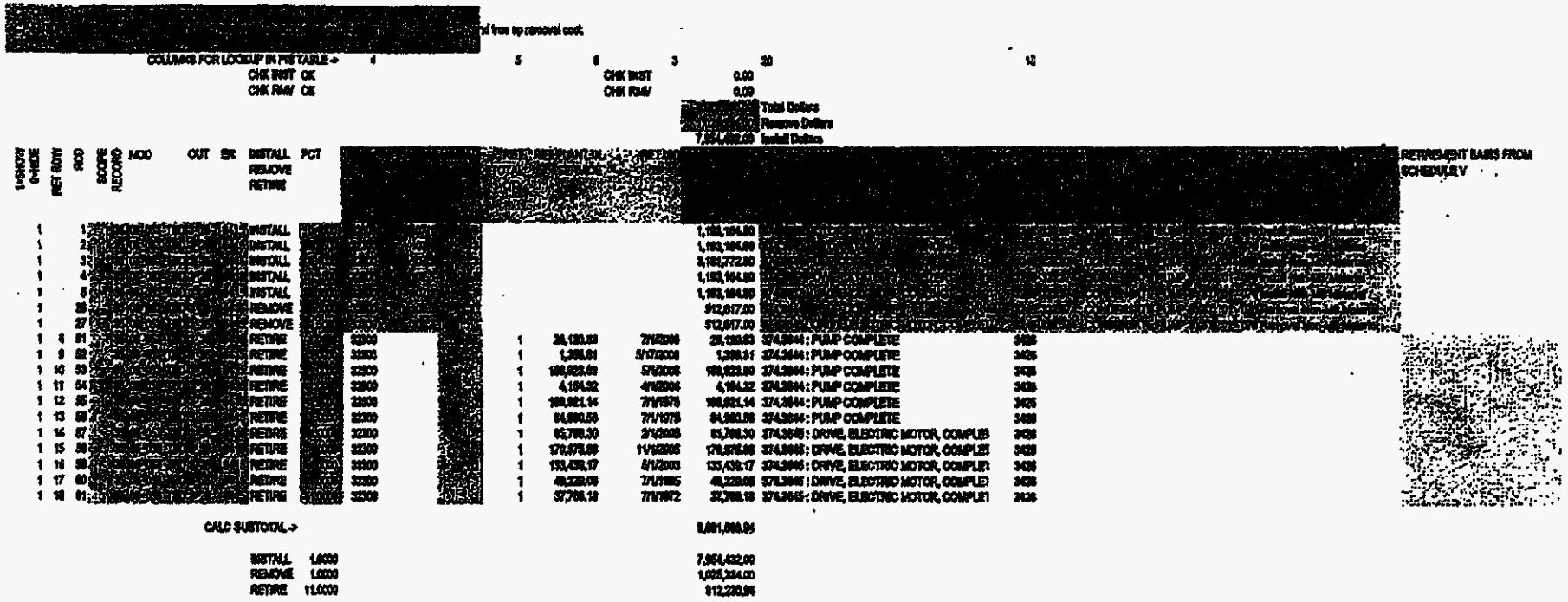
MONTH-1	BOOK-0	RET RMV	MOD	BOOK RECORD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	utility_a	job_task_id	quantity	RET TOTAL CITY	RET PLANT IN SERVICE	RET MO	annual	long_description	asset_type_description	est_yrs_type_class	RETIREMENT BASIS FROM SCHEDULE V
1	1		28_04_053_TBD	3_28		6415		INSTALL	0.2000	33900		1021	8				4,307,666.30	271.1973 HP BLADING-STATIONARY (R	3261	331.271 : STEAM TURBINE	'31 - 070 Install Non-NE Material
1	1		28_04_053_TBD	3_28		6415		INSTALL	0.4600	33900		107.1	11				9,877,259.95	271.1946 HIGH PRESSURE SHAFT/WHEE	3261	331.271 : STEAM TURBINE	'31 - 070 Install Non-NE Material
1	1		28_04_053_TBD	3_28		6415		INSTALL	0.1000	33900		347.1	2				2,183,918.10	271.1952 BEARING ASSEMBLY	3261	331.271 : STEAM TURBINE	'31 - 070 Install Non-NE Material
1	1		28_04_053_TBD	3_28		6415		INSTALL	0.2000	33900		347.1	4				4,367,666.30	271.1944 HP BLADING-ROTATING (ROW	3261	331.271 : STEAM TURBINE	'31 - 070 Install Non-NE Material
1	1		28_04_053_TBD	3_28		6415		INSTALL	0.0500	33900		107.1	2				1,091,821.65	271.1953 SEALS	3261	331.271 : STEAM TURBINE	'31 - 070 Install Non-NE Material
1	1		28_04_053_TBD	3_28		6415		REMOVE	0.7000	33900		1021					2,012,284.20	271.1941 HIGH PRESSURE SHAFT/WHEEL	3261	331.271 : STEAM TURBINE	'31 - 070 Removal Non-NE Material
1	1		28_04_053_TBD	3_28		6415		REMOVE	0.2500	33900		1021					718,701.50	271.1944 HP BLADING-ROTATING (ROW/FREE	3261	331.271 : STEAM TURBINE	'31 - 070 Removal Non-NE Material
1	1		28_04_053_TBD	3_28		6415		REMOVE	0.0500	33900		107.1					143,740.30	271.1936 : CASING	3261	331.271 : STEAM TURBINE	'31 - 070 Removal Non-NE Material
1	1	7	28_04_053_TBD	3_28		6415		RETIRE	1.0000	33900			1	1	1,539,032.23	7/1/1972	1,539,032.23	271.1941 : HIGH PRESSURE SHAFT/WHEEL	3436		
1	1	6	28_04_053_TBD	3_28		6415		RETIRE	1.0000	33900			1	1	3,480,883.47	7/1/1991	3,480,883.47	271.1944 : HP BLADING-ROTATING (ROW/FREE	3436		
1	1	5	28_04_053_TBD	3_28		6415		RETIRE	1.0000	33900			16	16	343,790.30	7/1/1972	343,790.30	271.1944 : HP BLADING-ROTATING (ROW/FREE	3436		
1	1	4	28_04_053_TBD	3_28		6415		RETIRE	1.0000	33900			1	1	855,164.55	7/1/1991	3,781.10	271.1936 : CASING	3436		Bearing Assembly
1	1	3	28_04_053_TBD	3_28		6415		RETIRE	0.0250	33900			3	3	2,778,900.18	7/1/1972	16,528.93	271.1936 : CASING	3436		Bearing Assembly
1	1	2	28_04_053_TBD	3_28		6415		RETIRE	0.0200	33900											

CALC SUBTOTAL-> 30,080,147.43

INSTALL	1.0000	21,838,431.00
REMOVE	1.0000	2,874,806.00
RETIRE	3.0409	5,376,910.43

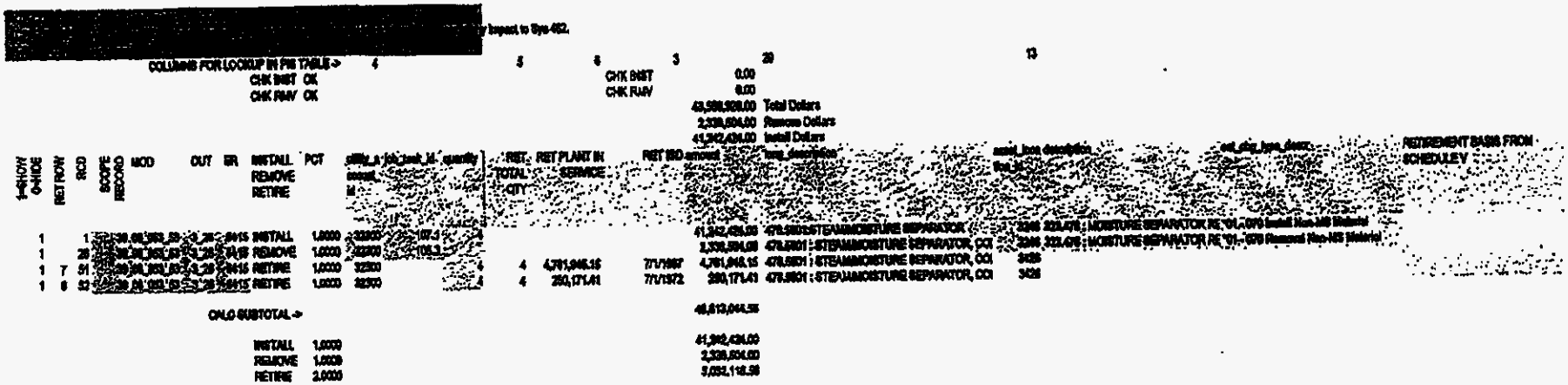
Hearing Exhibit - 00007225

FPL 130780



Hearing Exhibit - 00007226

FPL 130781



Hearing Exhibit - 00007227

FPL 130782

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

907,880.00 Total Dollars
20,173.00 Remove Dollars
887,807.00 Install Dollars

MAIN SEQ	SUB SEQ	ACCOUNT	PLACED	MOD	OUT	BR	INSTALL / REMOVE / RETIRE	PCT	Utility_a_job_task_id_ quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET ISD amount	asset_loss description / item_description	asset_clss_type_descr / Bus_id	RETIREMENT BASIS FROM SCHEDULE V
1	1	[redacted]					INSTALL	1.0000	30400	107.1		887,807.00	6867139:NON-SEGREGATED BUS, COMP	3246-384366 : 4.16KV POWER DISTRIBUTI 701 - 070 Install Non-MS Material	
1	26	[redacted]					REMOVE	1.0000	30400	109.3		20,173.00	865,7139 : NON-SEGREGATED BUS, COMPLETE	3439-384,6861 4.16KV POWER DISTRIBUTI 701 - 070 Remove Non-MS Material	

CALC SUBTOTAL-> 907,980.00

INSTALL 1.0000 887,807.00
REMOVE 1.0000 20,173.00
RETIRE 0.0000 0.00

Hearing Exhibit - 00007228

FPL 130783

Hearing Exhibit - 00007229

FPL 130784

[redacted]ability of Safety Relief Valves. Piping is 4".

| | | |

Hearing Exhibit - 00007231

FPL 130786

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EC_SYSTE M_CODE	ACCOUNT_ NBR	CNTL_ROO M_INST_ID	COMP_TYP E_CODE	COMP_SUB_ TYPE_CO DE	COMPONENT_NAME		PCM	STATUS	STATUS_D ATE	TIME_STAM P
PTN	04	4V1A	COOLER	0000157575	057	530		HT		NORMAL CONTAINMENT COOLER A		97018	OK	19900723	22-Nov-99
PTN	04	4V1A	MOTOR	0000157588	057	530		MO	AE	NORMAL CONTAINMENT COOLER A FAN MOTOR	(BREAKER 940742)	97048	OK	19900723	09-Jun-00
PTN	04	4V1B	COOLER	0000157601	057	530		HT		NORMAL CONTAINMENT COOLER B		97018	OK	19900723	22-Nov-99
PTN	04	4V1B	MOTOR	0000157614	057	530		MO	AE	NORMAL CONTAINMENT COOLER B FAN MOTOR	(BREAKER 940827)	97019	OK	19900723	22-Nov-99
PTN	04	4V1C	COOLER	0000157630	057	530		HT		NORMAL CONTAINMENT COOLER C		97019	OK	19900723	22-Nov-99
PTN	04	4V1C	MOTOR	0000157643	057	530		MO		NORMAL CONTAINMENT COOLER C FAN MOTOR	(BREAKER 940810)	97018	OK	19900723	22-Nov-99
PTN	04	4V1D	COOLER	0000157659	057	530		HT		NORMAL CONTAINMENT COOLER D		97018	OK	19900723	22-Nov-99
PTN	04	4V1D	MOTOR	0000157671	057	530		MO		NORMAL CONTAINMENT COOLER D FAN MOTOR	(BREAKER 940204)		OK	19900723	22-Nov-99

NORMAL CONTAINMENT COOLERS & MOTORS
ALL APPEAR TO BE ORIGINAL PLANT

FPL 130787

Hearing Exhibit - 00007232

[redacted]

COLUMNS FOR LOOKUP IN FIS TABLE-> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

6,252,915.00 Total Dollars
739,180.00 Remove Dollars
5,513,835.00 Install Dollars

MAINT	ACCT	NET ROW	SCD	SCOPE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	POST	[redacted]	RET	PLANT IN SERVICE	RET/RET TOTAL CITY	RET_SID	[redacted]	[redacted]	RETIREMENT BASIS FROM SCHEDULE V
1		1						INSTALL	0.5000	[redacted]					2,756,957.50	353.3200 : VALVE, POWER OPERATED 6 IN OR	[redacted]
1		2						INSTALL	0.5000	[redacted]					2,756,917.50	353.3200 : MFW ACTUATOR	[redacted]
1		25						REMOVE	0.5000	[redacted]					369,590.00	353.3200 : VALVE, POWER OPERATED 6	[redacted]
1		27						REMOVE	0.5000	[redacted]					369,590.00	353.3200 : MFW ACTUATOR	[redacted]
1	85	51						RETIRE	1.0000	32200		12	15	78,216.03	7/1/1973	62,572.82	353.3201 : VALVE, POWER OPERATED 6 IN OR	3431
1	85	52						RETIRE	1.0000	32200		12	12	37.71	7/1/1973	37.71	353.3206 : MFW ACTUATOR	3431
1	85	53						RETIRE	1.0000	32200		8	8	166,827.74	7/1/1983	166,827.74	353.3206 : MFW ACTUATOR	3431

CALC SUBTOTAL-> 6,603,943.27

5,513,835.00
739,180.00
251,139.27

INSTALL 1.0000
REMOVE 1.0000
RETIRE 3.0000

Hearing Exhibit - 00007233

FPL 130788

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EQ_SYSTEM_CODE	ACCOUNT_NBR	CNTL_ROOM_INST_IND	COMP_TYPE_CODE	COMP_SUB_TYPE_CODE	COMPONENT_NAME	PCM	STATUS	STATUS_DATE	TIME_STAMP
PTN	04	MOV-4-1420	VALVE	0000139874	074	530		VL	EE	FEEDWATER PUMP A DISCHARGE MOTOR OPERATOR ISOLATION VALVE	05935	OK	19900723	13-Jul-05
PTN	04	MOV-4-1421	VALVE	0000139868	074	530		VL	EE	FEEDWATER PUMP B DISCHARGE MOTOR OPERATOR ISOLATION VALVE	05935	OK	19900723	13-Jul-05
PTN	04	MOV-4-1407	VALVE	0000139930	074	530		VL	FE	S/G A FW FLOW CNTL VLV MTR OP INLET ISO VLV		OK	19900723	18-Jul-90
PTN	04	MOV-4-1409	VALVE	0000139958	074	530		VL	FE	S/G C FW ISOLATION MOTOR OPERATED VALVE		OK	19900723	18-Jul-90
PTN	04	MOV-4-1408	VALVE	0000139944	074	530		VL	FE	S/G B FW FLOW CNTL VLV MTR OP INLET ISO VLV		OK	19900723	18-Jul-90

5 MOV

Hearing Exhibit - 00007234

FPL 130789

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EC_SYSTEM_CODE	ACCOUNT_NBR	CNTL_ROOM_INST_IND	COMP_TYPE_CODE	COMP_SUB_TYPE_CODE	COMPONENT_NAME	PCM	STATUS	STATUS_DATE	TIME_STAMP
PTN	04	CV-4-1418	VALVE	0000133232	074	530		VL	CV	FW PMP A RECIRC TO COND CNTL VLV		OK	19900723	03-May-94
PTN	04	CV-4-1415	VALVE	0000133225	074	530		VL	CV	FW PMP A RECIRC TO COND CNTL VLV		OK	19900723	03-May-94
PTN	04	CV-4-2206	VALVE	0000133523	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP B SEAL WATER	92-146	OK	19900723	25-Jun-94
PTN	04	CV-4-2207	VALVE	0000133518	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP A SEAL WATER	92-146	OK	19900723	25-Jun-94
PTN	04	CV-4-2206	VALVE	0000133516	074	530		VL	CV	CONTROL VALVE FEEDWATER PUMP A SEAL WATER	92-146	OK	19900723	25-Jun-94
PTN	04	CV-4-1418	VALVE	0000133265	074	530		VL	CV	FW PMP B RECIRC TO COND CNTL VLV		OK	19900723	03-May-94
PTN	04	CV-4-1417	VALVE	0000133263	074	530		VL	CV	FW PMP B RECIRC TO COND CNTL VLV		OK	19900723	03-May-94
PTN	04	CV-4-2209	VALVE	0000133527	074	530		VL	FS	CONTROL VALVE FEEDWATER PUMP B SEAL WATER	93-146	OK	19900723	20-May-93
PTN	04	CV-4-5267B	VALVE	0000134068	074	530		VL	BE	BLOWDOWN TANK (TB) OUTLET CNTL VLV TO SWLU		OK	19900723	18-Jul-90
PTN	04	CV-4-5267A	VALVE	0000134066	074	530		VL	BF	BLOWDOWN TANK (TB) OUTLET CNTL VLV TO ATMOS		OK	19900723	20-May-93
PTN	04	CV-4-2982	ACTUATOR	0000133985	074	530		VL		S/G C FEEDWATER AIR OPERATED CHECK VALVE, AIR ASSIST CYLINDER		OK	19900723	29-Apr-93
PTN	04	CV-4-2981	VALVE	0000133981	074	530		VL	CE	STEAM GENERATOR B FEEDWATER AIR OPERATED CHECK VALVE		OK	19900723	21-Jun-04
PTN	04	CV-4-2201	ACTUATOR	0000133982	074	530		VL		S/G B FEEDWATER AIR OPERATED CHECK VALVE, AIR ASSIST CYLINDER		OK	19900723	29-Apr-93
PTN	04	CV-4-2900	VALVE	0000133678	074	530		VL	CE	STEAM GENERATOR A FEEDWATER AIR OPERATED CHECK VALVE		OK	19900723	21-Jun-04
PTN	04	CV-4-2900	ACTUATOR	0000133679	074	530		VL		S/G A FEEDWATER AIR OPERATED CHECK VALVE, AIR ASSIST CYLINDER		OK	19900723	29-Apr-93
PTN	04	CV-4-2210	VALVE	0000133681	074	530		VL	EC	CONTROL VALVE FEEDWATER PUMP SEAL WATER COLLECTION TANK		OK	19900723	29-May-93
PTN	04	CV-4-2982	VALVE	0000133684	074	530		VL	CE	STEAM GENERATOR C FEEDWATER AIR OPERATED CHECK VALVE		OK	19900723	21-Jun-04
PTN	04	CV-4-5275C	VALVE	0000134077	074	530		VL	ED	S/G C BLOWDOWN CNTL VLV	04111	OK	19900723	13-Jul-05
PTN	04	CV-4-5275B	VALVE	0000134074	074	530		VL	ED	S/G B BLOWDOWN CNTL VLV	04111	OK	19900723	13-Jul-05
PTN	04	CV-4-5275A	VALVE	0000134071	074	530		VL	ED	S/G A BLOWDOWN CNTL VLV	04111	OK	19900723	13-Jul-05

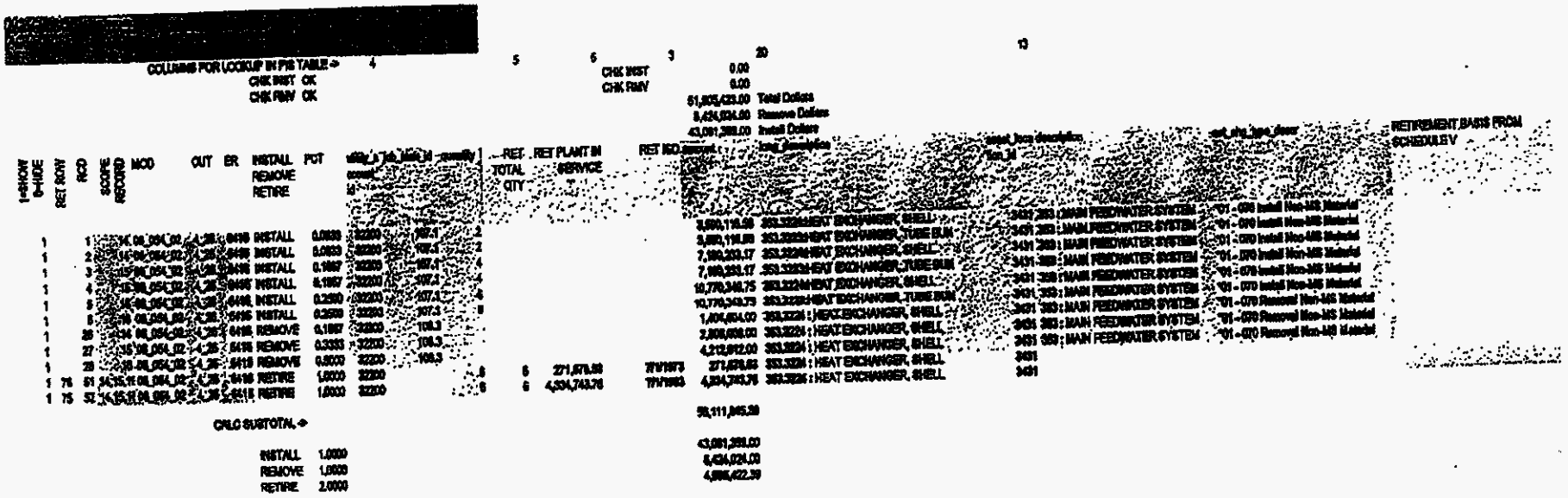
17 CV

FACILITY	UNIT	COMPONENT_TAG	ASSOCIATE_TAG	E_CODE	EC_SYSTEM_CODE	ACCOUNT_NBR	CNTL_ROOM_INST_IND	COMP_TYPE_CODE	COMP_SUB_TYPE_CODE	COMPONENT_NAME	PCM	STATUS	STATUS_DATE	TIME_STAMP
PTN	04	FCV-4-478	CHK VLV #3	0000480810	074		N	VL	CA	S/G A MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070314	14-Mar-07
PTN	04	FCV-4-478	CHK VLV #2	0000480759	074		N	VL	CA	S/G A MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070305	14-Mar-07
PTN	04	FCV-4-478	CHECK VLV #3	0000480781	074			VL	CA	S/G A MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070306	05-Mar-07
PTN	04	FCV-4-466	VALVE	0000136298	074	530		VL	FE	S/G C FW FLOW CONTROL VALVE	05032	OK	19900723	13-Jul-05
PTN	04	FCV-4-499	VALVE	0000135304	074	530		VL	FD	S/G C FW BYPASS TFLOW CNTL VLV	01050	OK	19900723	01-Apr-03
PTN	04	FCV-4-466	CHK VLV #3	0000480773	074		N	VL	CA	S/G C MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070308	14-Mar-07
PTN	04	FCV-4-527BC	VALVE	0000135322	074	530		VL	FD	S/G C BLOWDOWN FLOW CNTL VLV	01050	OK	19900723	02-Nov-06
PTN	04	FCV-4-527BB	VALVE	0000135319	074	530		VL	FD	S/G B BLOWDOWN FLOW CNTL VLV	01050	OK	19900723	09-Nov-06
PTN	04	FCV-4-527BA	VALVE	0000135316	074	530		VL	FD	S/G A BLOWDOWN FLOW CNTL VLV	01050	OK	19900723	03-Nov-06
PTN	04	FCV-4-488	CHK VLV #2	0000480753	074		N	VL	CA	S/G B MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070305	14-Mar-07
PTN	04	FCV-4-478	VALVE	0000136274	074	530		VL	FD	S/G A FW BYPASS FLOW CNTL VLV	01050	OK	19900723	01-Apr-03
PTN	04	FCV-4-489	CHK VLV #2	0000480772	074		N	VL	CA	S/G C MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070306	14-Mar-07
PTN	04	FCV-4-476	VALVE	0000135286	074	530		VL	FE	S/G A MAIN FW FLOW CNTL VLV	05032	OK	19900723	13-Jul-05
PTN	04	FCV-4-488	VALVE	0000135289	074	530		VL	FD	S/G B FW BYPASS FLOW CNTL VLV	01050	OK	19900723	01-Apr-03
PTN	04	FCV-4-466	CHK VLV #3	0000480754	074		N	VL	CA	S/G B MAIN FW FCV ACTUATOR POSITIONER	05072	OK	20070305	14-Mar-07
PTN	04	FCV-4-488	VALVE	0000135281	074	530		VL	FE	S/G B MAIN FW FLOW CNTL VLV	05032	OK	19900723	13-Jul-05

9 FCV

Hearing Exhibit - 00007237

FPL 130792



COLUMNS FOR LOOKUP IN FIS TABLE → 4 5 6 3 20 13

CHK INST OK CHK INST 0.00
CHK RMV OK CHK RMV 0.00

51,805,423.00 Total Dollars
8,424,024.00 Remove Dollars
43,091,399.00 Install Dollars

MONTH	SEQUENCE	RET ROW	ROW	SOURCE RECORD	MOD	OUT	ER	INSTALL REMOVE RETIRE	PCT	actual	quantity	RET. TOTAL QTY	RET PLANT IN SERVICE	RET MO	amount	acct_descriptn Run_id	cost_ctr_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1	1		34	08_054_02	4_26		6418	INSTALL	0.0833	32200	107.1	2			3,660,116.58	353.3226 MENT EXCHANGER, SHELL	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	2		34	08_054_02	4_26		6418	INSTALL	0.0833	32200	107.1	2			3,660,116.58	353.3226 HEAT EXCHANGER, TUBE BUN	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	3		35	08_054_02	4_26		6418	INSTALL	0.1667	32200	107.1	4			7,169,233.17	353.3226 HEAT EXCHANGER, SHELL	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	4		35	08_054_02	4_26		6418	INSTALL	0.1667	32200	107.1	4			7,169,233.17	353.3226 HEAT EXCHANGER, TUBE BUN	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	5		36	08_054_02	4_26		6418	INSTALL	0.2500	32200	107.1	6			10,770,349.75	353.3226 HEAT EXCHANGER, SHELL	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Install Non-MS Material	
1	6		36	08_054_02	4_26		6418	INSTALL	0.2500	32200	107.1	6			10,770,349.75	353.3226 HEAT EXCHANGER, TUBE BUN	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Removal Non-MS Material	
1	1		34	08_054_02	4_26		6418	REMOVE	0.0833	32200	108.3				1,404,604.00	353.3224 : HEAT EXCHANGER, SHELL	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Removal Non-MS Material	
1	2		34	08_054_02	4_26		6418	REMOVE	0.0833	32200	108.3				2,808,808.00	353.3224 : HEAT EXCHANGER, SHELL	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Removal Non-MS Material	
1	3		35	08_054_02	4_26		6418	REMOVE	0.3333	32200	108.3				4,212,912.00	353.3224 : HEAT EXCHANGER, SHELL	3431 353 : MAIN FEEDWATER SYSTEM	01 - 070 Removal Non-MS Material	
1	4		35	08_054_02	4_26		6418	REMOVE	0.3333	32200	108.3				271,878.88	353.3224 : HEAT EXCHANGER, SHELL	3431		
1	75	51	34	08_054_02	4_26		6418	RETIRE	1.0000	32200		6	6	271,878.88	4,334,743.76	353.3226 : HEAT EXCHANGER, SHELL	3431		
1	75	52	35	08_054_02	4_26		6418	RETIRE	1.0000	32200		6	6	4,334,743.76					

CALC SUBTOTAL → 50,111,965.39

INSTALL 1.0000 43,091,399.00
REMOVE 1.0000 8,424,024.00
RETIRE 2.0000 4,896,422.39

Hearing Exhibit - 00007238
FPL 130793

COLUMNS FOR LOOKUP IN PIS TABLE -> 4 5 6 3 20 13

CHK INST CK
CHK RMV CK

CHK INST 0.00
CHK RMV 0.00

3,227,428.00 Total Dollars
178,395.00 Remove Dollars
3,000,000.00 Install Dollars

RETIREMENT BASIS FROM SCHEDULE V

ACCT-1	SET MON	ICO	SCOPE	RECORD	MOD	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	RET	RET PLANT IN SERVICE	RET SID		
										TOTAL CITY				
1	1							INSTALL	1.0000				3,000,000.00	356.3310 VALVE, SPECIAL
1	26							REMOVE	1.0000				178,395.00	356.3310 VALVE, SPECIAL
1	35	51						RETIRE	1.0000	28	978,823.45	7/7/1899	909,928.92	356.3310 VALVE, SPECIAL
													4,187,403.92	

CALC SUBTOTAL ->

INSTALL	1.0000	3,000,000.00
REMOVE	1.0000	178,395.00
RETIRE	1.0000	909,928.92

3431 208 | HEATER VENTS & DRAINS SYS '01 - 070 Install Non-MS Material
3431 305 | HEATER VENTS & DRAINS SYS '01 - 070 Removal Non-MS Material
3431

PTN4_20_SYS305 PTN4_20_19_08_054_06_Mr Drain CV_123100.rpt

1

1:58 PM 12/31/2008

FPL 130794

Hearing Exhibit - 00007239

[redacted] ...ed on linear feet vs original estimation. Need to research piping with in service year of 1988 & 1994.

COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

2,598,794.00 Total Dollars
288,077.00 Removal Dollars
2,311,717.00 Install Dollars

| MASS-1 | SEQ# | RET MVM | RCD | SVC | RECORD | MOD | OUT | ER | | POT | [redacted] | | |

[redacted]

COLUMNS FOR LOOKUP IN PIS TABLE-> 4 5 6 8 20 23

CHK INST OK
CHK RWV OK

CHK INST 0.00
CHK RWV 0.00

2,268,982.00 Total Dollars
214,844.00 Removal Dollars
2,053,938.00 Install Dollars

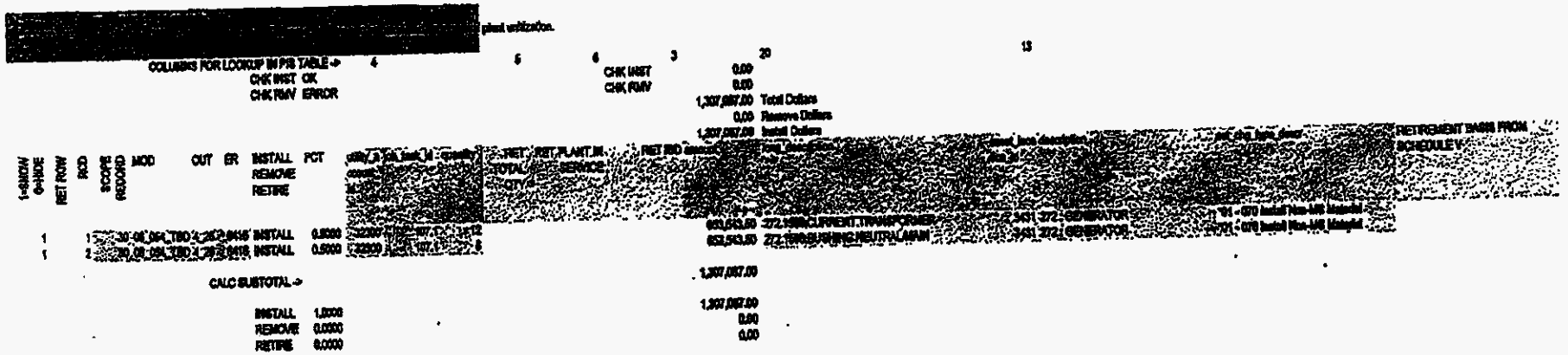
1=SHOW 0=HIDE	RET ROW	RCD	SCORE RECORD	MOD	OUT	BR	INSTALL REMOVE RETIRE	PCT	utility_a	jde_bus_id	commodity	RET TOTAL CITY	RET PLANT IN SERVICE	RET NO	account	func description	func_id	ord_chg_type_descr	RETIREMENT BASIS FROM SCHEDULE V
1	1	[redacted]					INSTALL	1.0000	[redacted]							2,053,938.00	355.3200	CONTROL/INSTRUMENTATION	3431	322.3551	HEATER,VENTS & DRAINS 1*01 - 020 Install Non-MS Material
1	28	[redacted]					REMOVE	1.0000	[redacted]							214,844.00	355.3200	CONTROL/INSTRUMENTATION	3431	322.355	HEATER,VENTS & DRAINS 1*01 - 020 Removal Non-MS Material
1	28	51	[redacted]				RETIRE	1.0000	32200			1	62,377.31	7/1/1973	62,377.31	355.3200	CONTROL/INSTRUMENTATION SYST	3431		

CHLD SUBTOTAL-> 2,310,726.31

INSTALL 1.0000 2,053,938.00
REMOVE 1.0000 214,844.00
RETIRE 1.0000 62,377.31

Hearing Exhibit - 00007241
FPL 130796

| | | |



plant utilization.

COLUMNS FOR LOOKUP IN PS TABLE → 4 5 6 3 20 13

CHK INST OK
CHK RMV ERROR

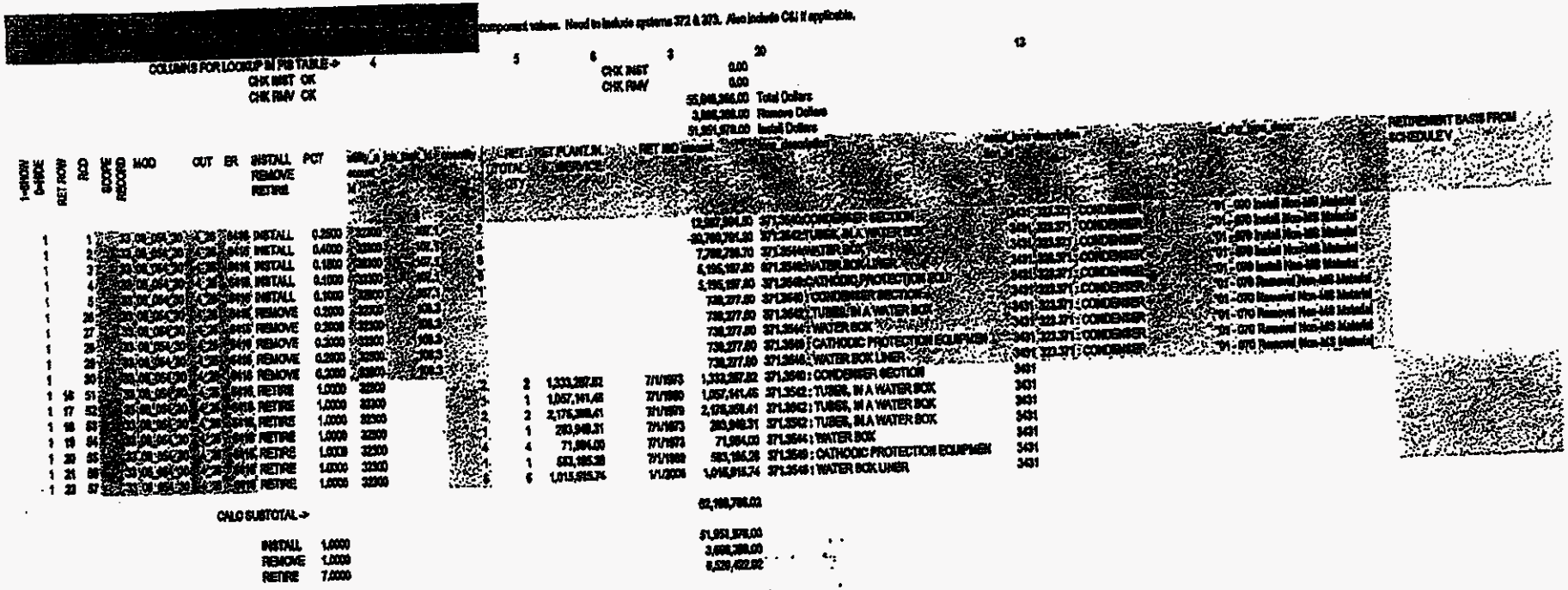
CHK INST 0.00
CHK RMV 0.00

1,307,087.00 Total Dollars
0.00 Remove Dollars
1,307,087.00 Install Dollars

| WORK-ID | WORK SEQ | RET ROW | COM | SCOPE | RECORD | MOD | OUT | ER | INSTALL / REMOVE / RETIRE | PCT | | |

[redacted] ing replaced, stator is being rewound,
component values in Siemens contract.

| | | |



Hearing Exhibit - 00007245

FPL 130801

redigned and replaced.

COLUMNS FOR LOOKUP IN PIS TABLE -> 4 5 6 3 20 13

CHK INST OK
CHK RMV OK

CHK INST 0.00
CHK RMV 0.00

4,221,200.00 Total Dollars
340,953.00 Remove Dollars
3,880,247.00 Install Dollars

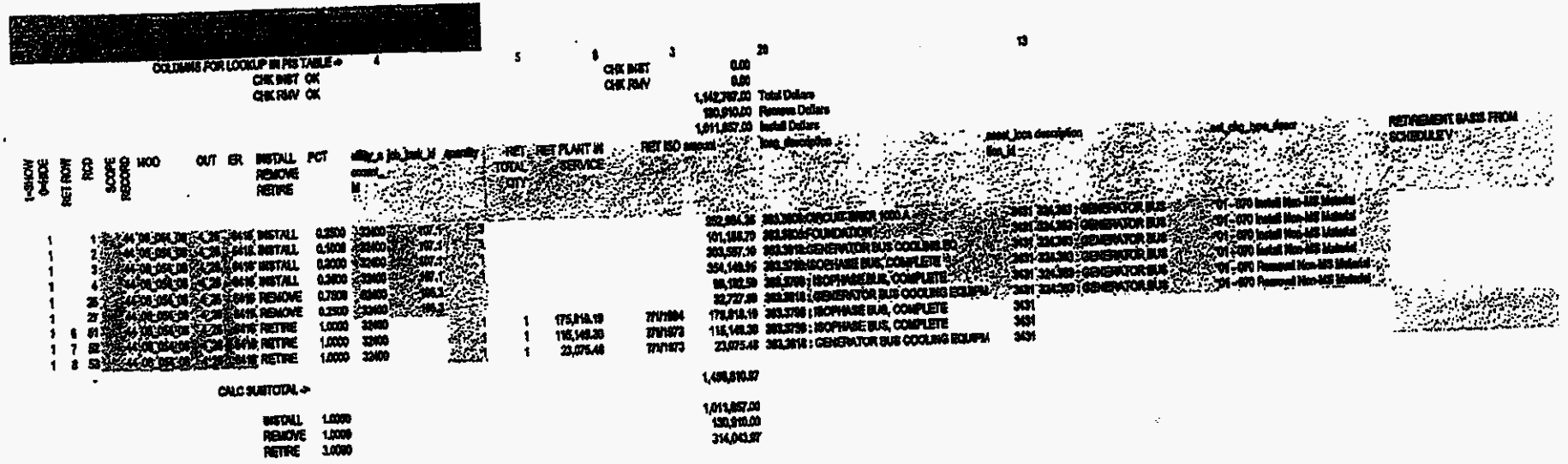
1=MOVE 0=NOT MOVE	RET RMV	ROD	SCOPE RECORD	MOD	OUT	SR	INSTALL REMOVE RETIRE	PCT	RET - NET PLANT IN SERVICE	NET PLANT IN SERVICE	RET MO			RETIREMENT BASIS FROM SCHEDULE V
									TOTAL QTY					
1		1					INSTALL	0.1000		360,074.70		477.5764	CONTROL&INSTRUMENTATION	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		2					INSTALL	0.2500		1,393,291.45		477.5765	HEAT EXCHANGER, SHELL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		3					INSTALL	0.2500		1,393,291.45		477.5766	HEAT EXCHANGER, TUBE BUNDL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		4					INSTALL	0.0250		99,518.68		477.5767	MOTOR,ROTATING ASSEMBLY	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		5					INSTALL	0.0250		99,518.68		477.5768	MOTOR,STATIONARY ASSEMBLY	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		6					INSTALL	0.0500		199,037.35		477.5769	PIPING, ALL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		7					INSTALL	0.0250		99,518.68		477.5769	PUMP ROTATING ASSEMBLY	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		8					INSTALL	0.0250		99,518.68		477.5770	PUMP STATIONARY ASSEMBLY	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		9					INSTALL	0.0250		99,518.68		477.5772	TANK	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		10					INSTALL	0.0250		99,518.68		477.5774	VALVE, SPECIAL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Install Non-NIS Material
1		25					REMOVE	0.1000		24,058.30		477.5764	CONTROL&INSTRUMENTATION SYST	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		27					REMOVE	0.1500		36,087.45		477.5765	DRIVE,ELEC. MOTOR, COMPLETE	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		28					REMOVE	0.2500		48,116.60		477.5767	HEAT EXCHANGER, SHELL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		29					REMOVE	0.1000		24,058.30		477.5769	PIPING, ALL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		30					REMOVE	0.0500		12,029.15		477.5772	TANK	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		31					REMOVE	0.0750		18,043.73		477.5771	PUMP COMPLETE	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		32					REMOVE	0.2000		48,116.60		477.5766	HEAT EXCHANGER, TUBE BUNDL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		33					REMOVE	0.0750		18,043.73		477.5770	PUMP ROTATING ASSEMBLY	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1		34					REMOVE	0.0500		12,029.16		477.5761	VALVE, SPECIAL	3431 323.477 ; TURBINE COOLING WATER '01 - 070 Removal Non-NIS Material
1	16	51					RETIRE	1.0000	1	57,209.06	7/1/1973	477.5764	CONTROL&INSTRUMENTATION SYST	3431
1	19	52					RETIRE	1.0000	1	8,258.34	9/1/2008	477.5765	DRIVE,ELEC. MOTOR, COMPLETE	3431
1	20	53					RETIRE	1.0000	1	28,646.75	9/1/2008	477.5765	DRIVE,ELEC. MOTOR, COMPLETE	3431
1	21	54					RETIRE	1.0000	1	13,073.57	7/1/1973	477.5765	DRIVE,ELEC. MOTOR, COMPLETE	3431
1	22	55					RETIRE	1.0000	3	1,666,338.05	1/1/2005	477.5767	HEAT EXCHANGER, SHELL	3431
1	23	56					RETIRE	1.0000	1674	333,974.83	7/1/1973	477.5770	PIPING, ALL	3431
1	24	57					RETIRE	1.0000	1	4,537.37	7/1/1973	477.5772	TANK	3431
1	25	58					RETIRE	1.0000	3	33,888.23	7/1/1973	477.5774	VALVE, POWER OPERATED	3431
1	26	59					RETIRE	1.0000	2	13,466.82	7/1/1973	477.5771	PUMP COMPLETE	3431
1	26	59					RETIRE	1.0000	3	1,666,338.02	1/1/2005	477.5766	HEAT EXCHANGER, TUBE BUNDL	3431
1	27	60					RETIRE	1.0000	1	33,888.66	12/1/2008	477.5765	DRIVE,ELEC. MOTOR, COMPLETE	3396
1	3	61					RETIRE	1.0000	1	20,594.74	6/1/2004	477.5768	DRIVE,ELEC. MOTOR, COMPLETE	3402
1	4	62					RETIRE	1.0000						

CALC SUBTOTAL-> 8,575,877.52

INSTALL	1.0000	3,880,247.00
REMOVE	1.0000	340,953.00
RETIRE	12.0000	4,454,647.52

Hearing Exhibit - 00007246

FPL 130801



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CHK RMV OK

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CHK RMV 0.00

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130,910.00 Remove Dollars
1,011,857.00 Install Dollars

1=ROW 0=HIDE	RET ROW	ROD SCORE RECORD	WO0	OUT	ER	INSTALL / REMOVE / RETIRE	PCT	eligible account	job_task_id	quantity	RET TOTAL QTY	RET PLANT IN SERVICE	RET ISO amount	loss_description	asset_loca description	fin_id	ast_clss_type_descr	RETIREMENT BASIS FROM SCHEDULE Y
1	1	2	44	08	084	28	0416	INSTALL	0.2500	33400	107.1				202,984.38	393.3000	CONDUIT, BANK 1000 A	3431	334.300	GENERATOR BUS	01 - 070 Install Non-MS Material
1	1	3	44	08	084	28	0416	INSTALL	0.1000	33400	107.1				101,398.70	393.3030	FOUNDATION	3431	334.300	GENERATOR BUS	01 - 070 Install Non-MS Material
1	1	4	44	08	084	28	0416	INSTALL	0.2000	33400	107.1				303,597.19	393.3010	GENERATOR BUS COOLING EQ	3431	334.300	GENERATOR BUS	01 - 070 Install Non-MS Material
1	1	5	44	08	084	28	0416	INSTALL	0.3400	33400	107.1				354,149.95	393.3700	ISOPHASE BUS, COMPLETE	3431	334.300	GENERATOR BUS	01 - 070 Removal Non-MS Material
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1	1	27	44	08	084	28	0416	REMOVE	0.2500	33400	356.3				32,727.99	393.3010	GENERATOR BUS COOLING EQUIPM	3431	334.300	GENERATOR BUS	
1	1	51	44	08	084	28	0416	RETIRE	1.0000	33400		1	1	175,818.19	175,818.19	7/1/1984	393.3700 : ISOPHASE BUS, COMPLETE	3431			
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130,910.00
314,043.97

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REMOVE 1.0000
RETIRE 3.0000

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CHK RMV
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0.00
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INSTALL
REMOVE
RETIRE
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26 397.47_08_054_TBD 4.16 8498 REMOVE 1.0000 32900 108.9
CALC SUBTOTAL ->
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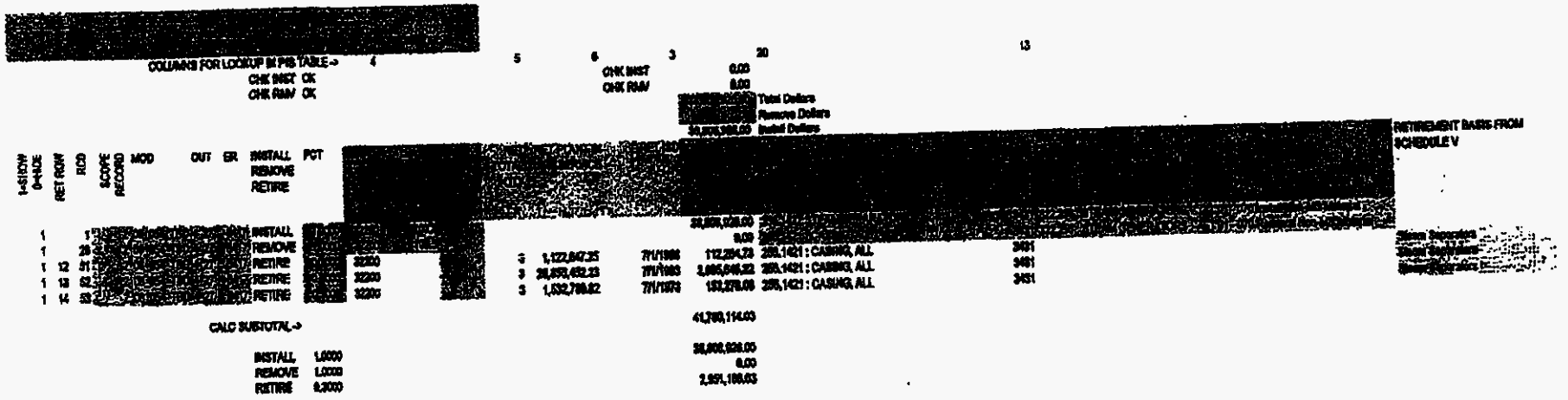

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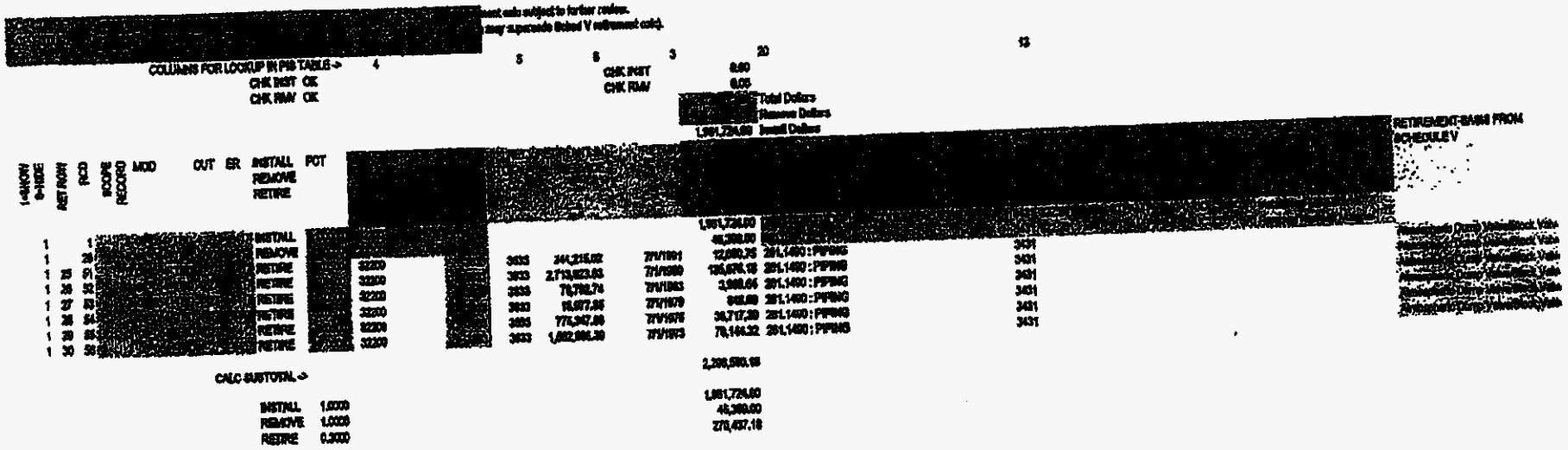

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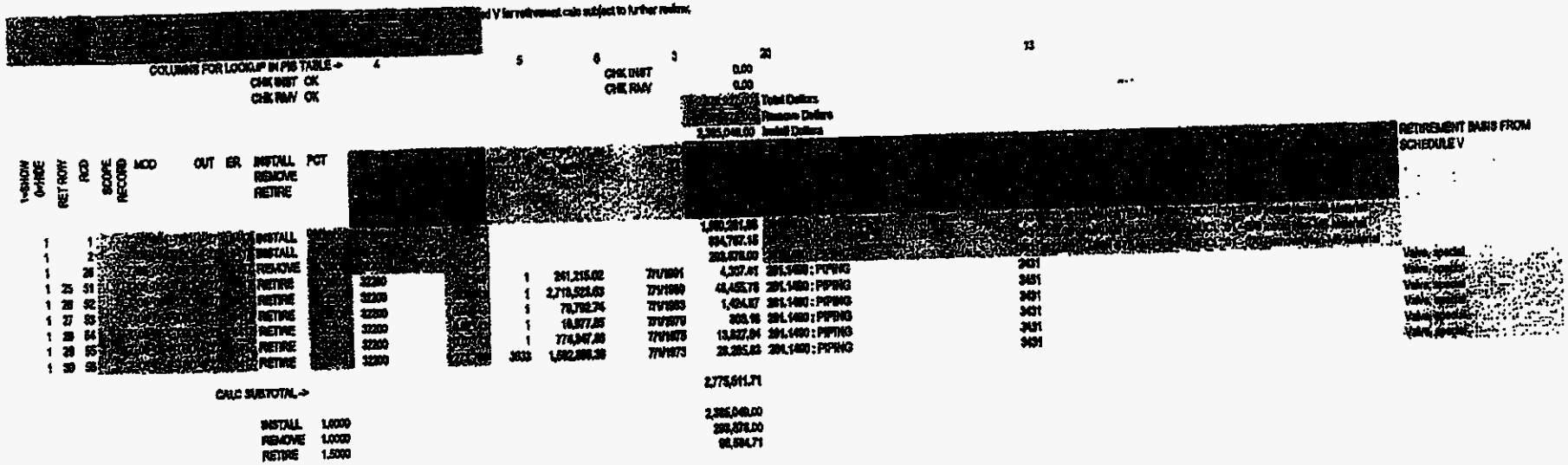

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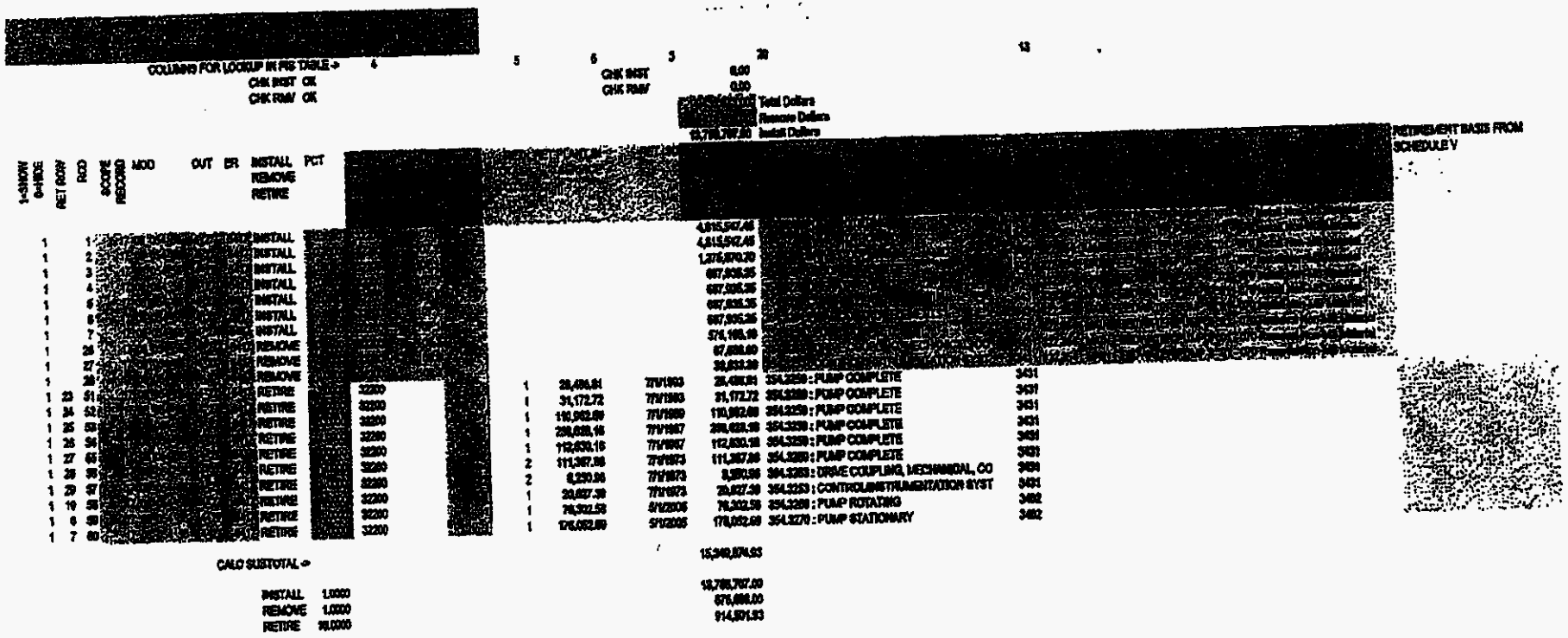

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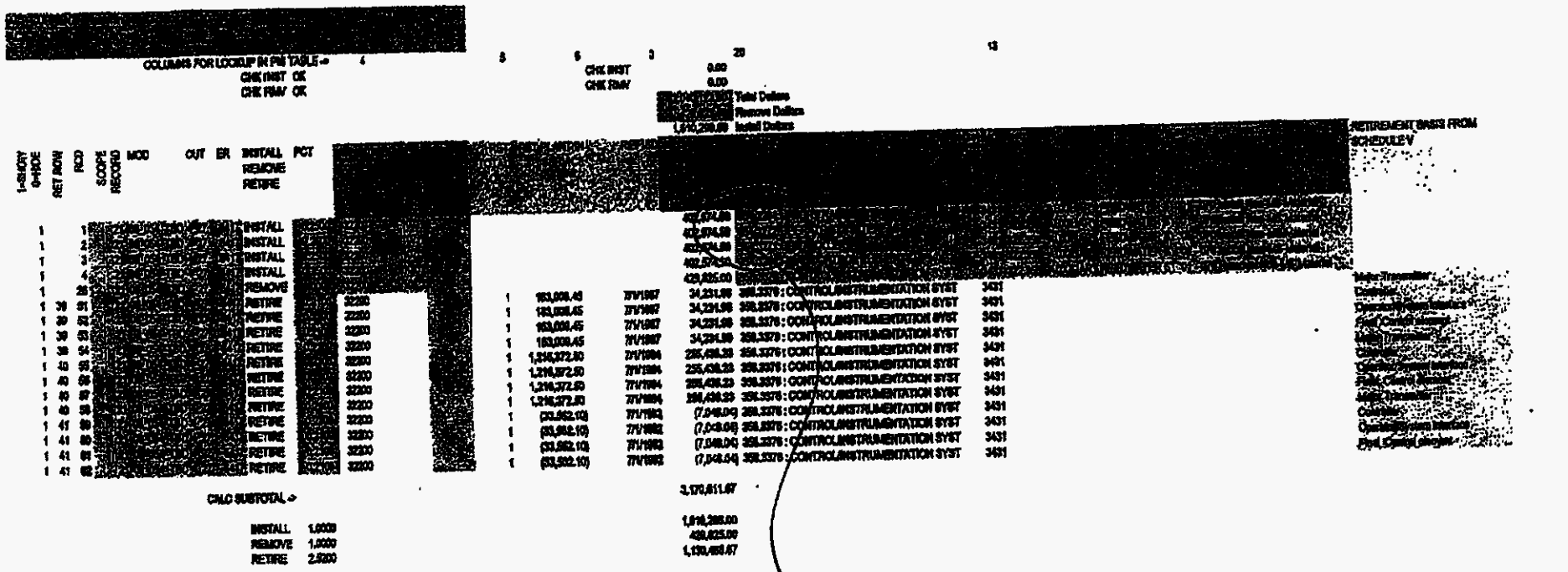

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3388

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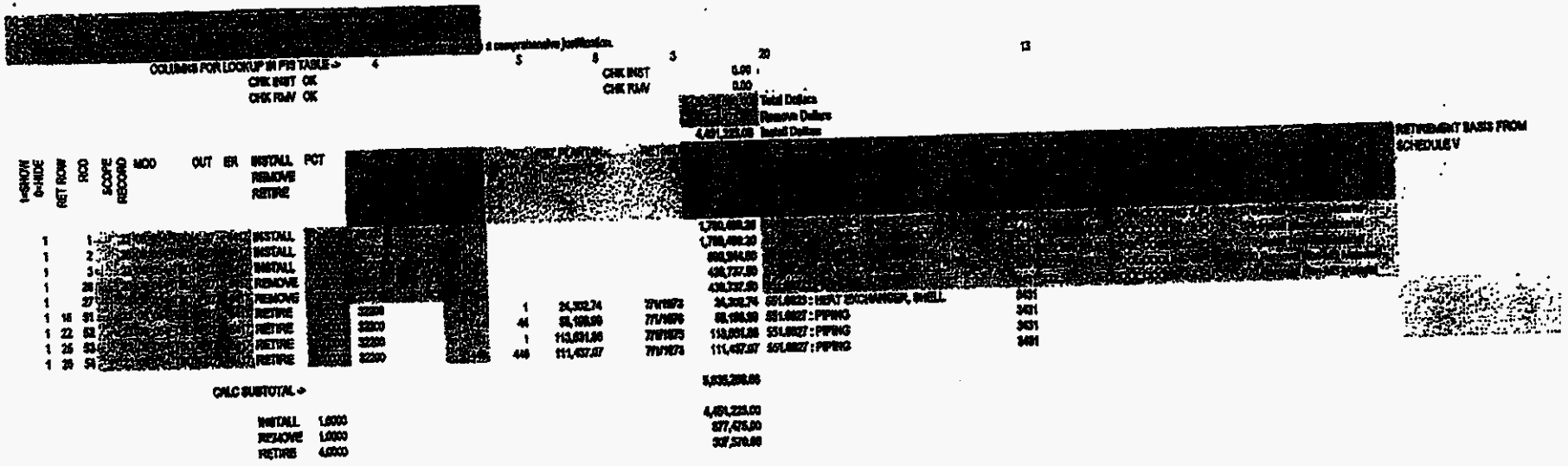

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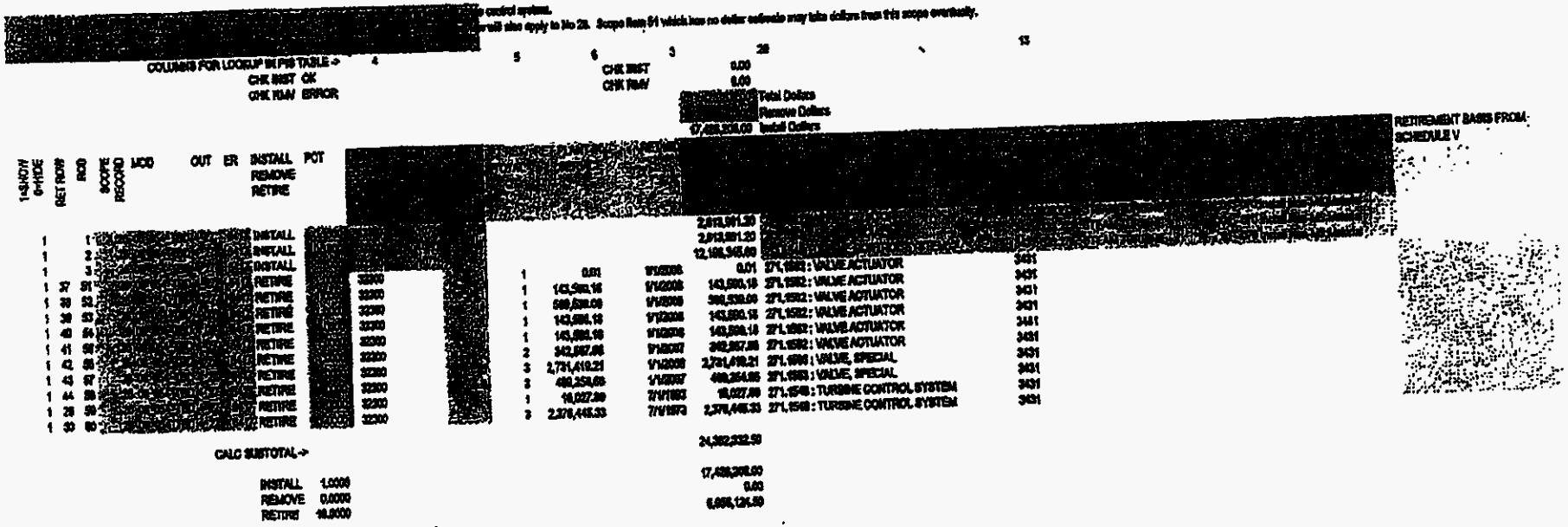

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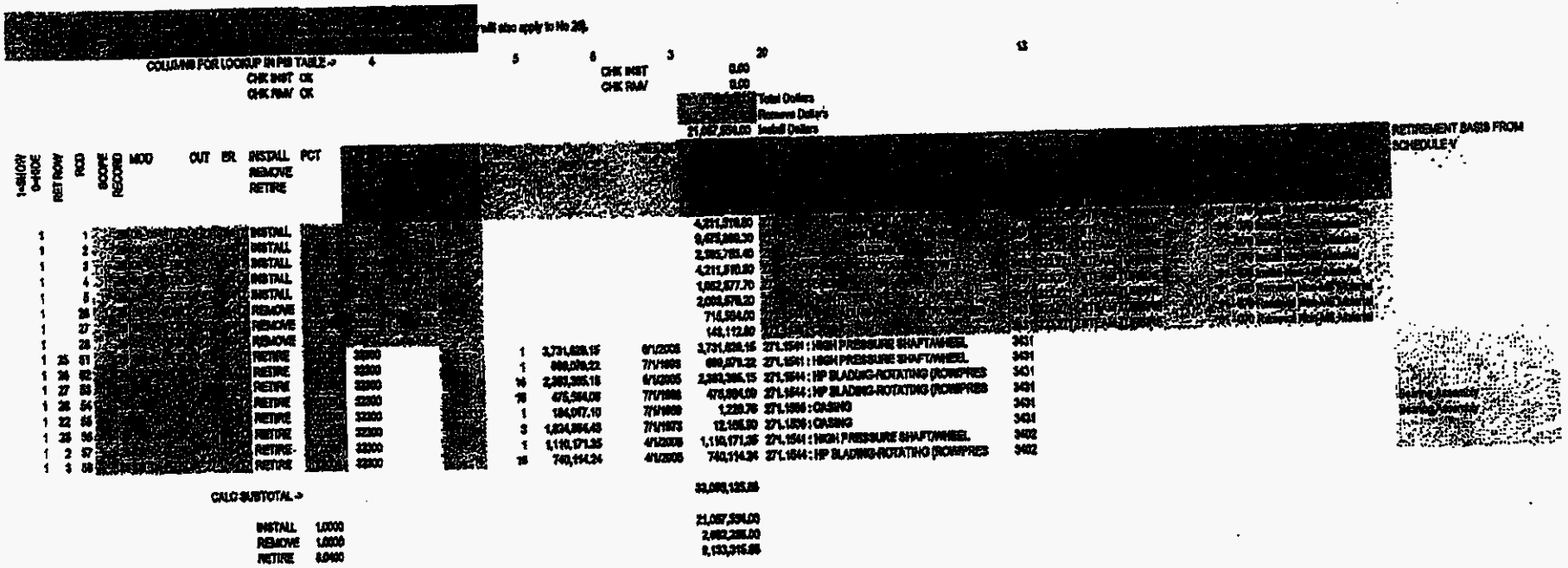

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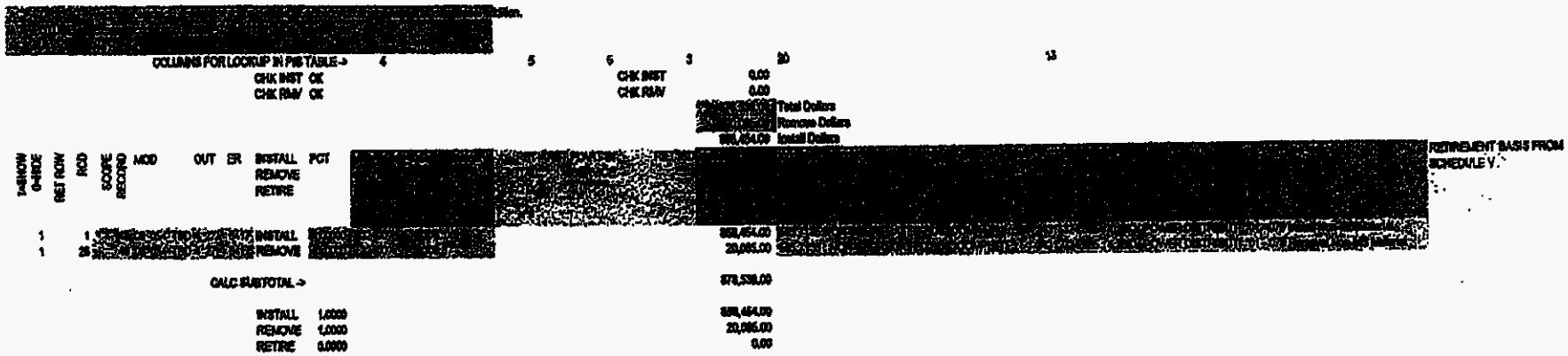

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GE Energy

Heavy-Duty Gas Turbine Operating and Maintenance Considerations

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INTRODUCTION

Maintenance costs and availability are two of the most important concerns to a heavy-duty gas turbine equipment owner. Therefore, a well thought out maintenance program that optimizes the owner's costs and maximizes equipment availability should be instituted. For this maintenance program to be effective, owners should develop a general understanding of the relationship between the operating plans and priorities for the plant, the skill level of operating and maintenance personnel, and all equipment manufacturer's recommendations regarding the number and types of inspections, spare parts planning, and other major factors affecting component life and proper operation of the equipment.

In this paper, operating and maintenance practices for heavy-duty gas turbines will be reviewed, with emphasis placed on types of inspections plus operating factors that influence maintenance schedules. A well-planned maintenance program will result in maximum equipment availability and optimization of maintenance costs.

Note:

- The operation and maintenance practices outlined in this document are based on full utilization of GE approved parts, repairs, and services.
- The operating and maintenance discussions presented in this paper are generally applicable to all GE heavy-duty gas turbines; i.e., MS3000, 5000, 6000, 7000 and 9000. For purposes of illustration, the MS7001EA was chosen. Specific questions on a given machine should be directed to the local GE Energy representative.

MAINTENANCE PLANNING

Advanced planning for maintenance is a necessity for utility, industrial, independent power producers and cogeneration plant operators in order to minimize downtime. Also the correct implementation of planned maintenance and inspection provides direct benefits in reduced forced outages and increased starting reliability, which in turn can also reduce unscheduled repairs and downtime. The primary factors that affect the maintenance planning process are shown in *Figure 1* and the owners' operating mode and practices will determine how each factor is weighted.

Parts unique to a gas turbine requiring the most careful attention are those associated with the combustion process together with those exposed to high temperatures from the hot gases discharged from the combustion system. They are called the combustion section and hot gas path parts and will include combustion liners, end caps, fuel nozzle assemblies, crossfire tubes, transition pieces, turbine nozzles, turbine stationary shrouds and turbine buckets.

An additional area for attention, though a longer-term concern, is the life of the compressor and turbine rotors.

The basic design and recommended maintenance of GE heavy-duty gas turbines are oriented toward:

- Maximum periods of operation between inspection and overhauls
- In-place, on-site inspection and maintenance
- Use of local trade skills to disassemble, inspect and re-assemble

In addition to maintenance of the basic gas turbine, the control devices, fuel metering equipment, gas turbine auxiliaries, load package, and other station auxiliaries also require periodic servicing.

It is apparent from the analysis of scheduled outages and forced outages (*Figure 2*) that the primary maintenance effort is attributed to five basic systems: controls and accessories, combustion, turbine, generator and balance-of-plant. The unavailability of controls and accessories is generally composed of short-duration outages, whereas conversely the other four systems are composed of fewer, but usually longer-duration outages.

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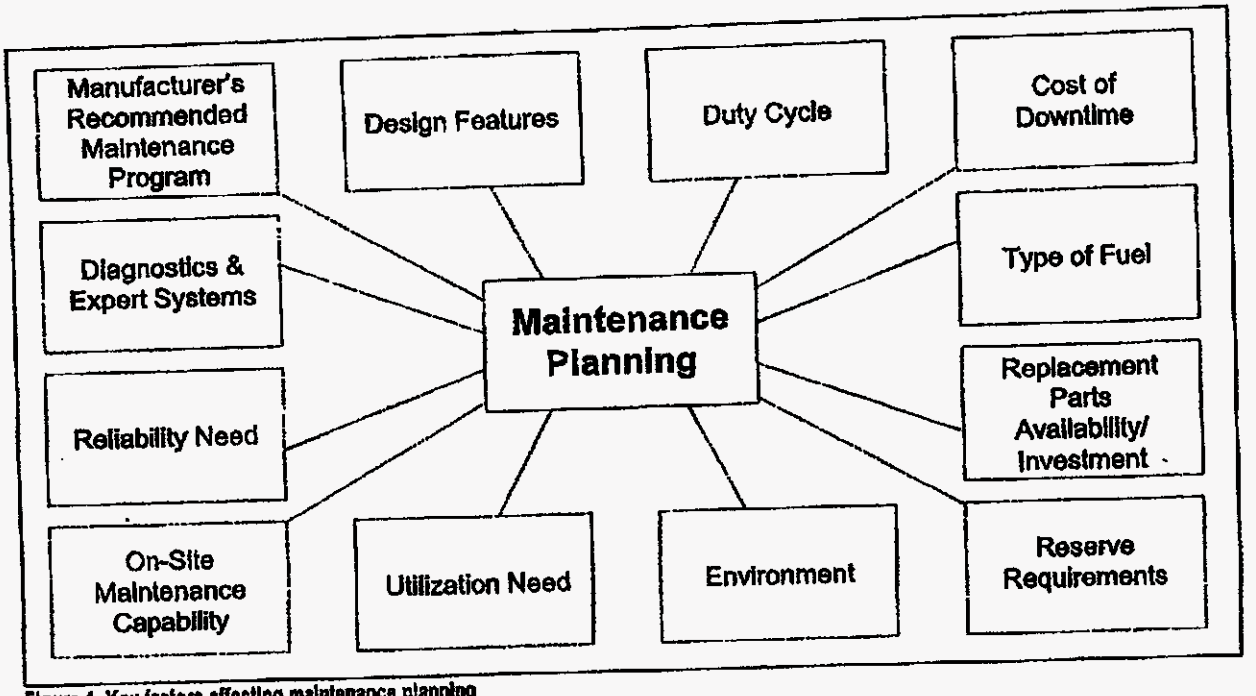

Figure 1. Key factors affecting maintenance planning

The inspection and repair requirements, outlined in the Operations and Maintenance Manual provided to each owner, lend themselves to establishing a pattern of inspections. In addition, supplementary information is provided through a system of Technical Information Letters. This updating of information, contained in the Operations and Maintenance Manual, assures optimum installation, operation and maintenance of the turbine. Many of the Technical Information Letters contain advisory technical recommendations to help resolve issues (as they become known) and to help improve the operation, maintenance, safety, reliability

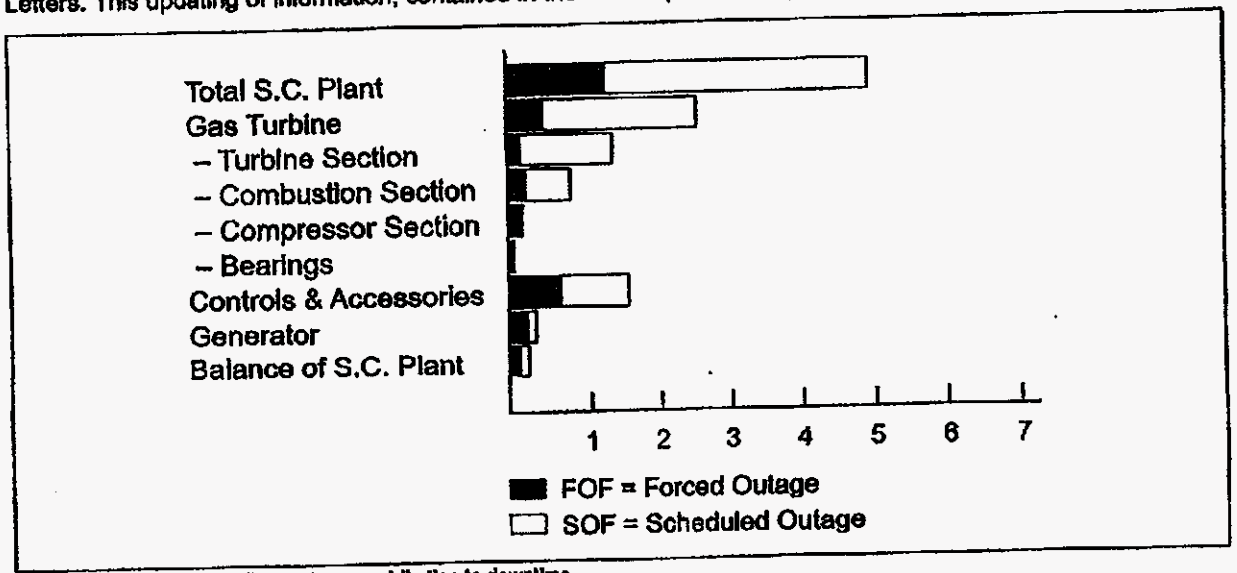

Figure 2. Plant level – top five systems contribution to downtime

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or availability of the turbine. The recommendations contained in Technical Information Letters should be reviewed and factored into the overall maintenance planning program.

For a maintenance program to be effective, from both a cost and turbine availability standpoint, owners must develop a general understanding of the relationship between their operating plans and priorities for the plant and the manufacturer's recommendations regarding the number and types of inspections, spare parts planning, and other major factors affecting the life and proper operation of the equipment. Each of these issues will be discussed as follows in further detail.

GAS TURBINE DESIGN MAINTENANCE FEATURES

The GE heavy-duty gas turbine is designed to withstand severe duty and to be maintained onsite, with off-site repair required only on certain combustion components, hot-gas-path parts and rotor assemblies needing specialized shop service. The following features are designed into GE heavy-duty gas turbines to facilitate on-site maintenance:

- All casings, shells and frames are split on machine horizontal centerline. Upper halves may be lifted individually for access to internal parts.
- With upper-half compressor casings removed, all stator vanes can be slid circumferentially out of the casings for inspection or replacement without rotor removal. On most designs, the variable inlet guide vanes (VIGVs) can be removed radially with upper half of inlet casing removed.
- With the upper-half of the turbine shell lifted, each half of the first stage nozzle assembly can be removed for inspection, repair or replacement without rotor removal. On some units, upper-half, later-stage nozzle assemblies are lifted with the turbine shell, also allowing inspection and/or removal of the turbine buckets.
- All turbine buckets are moment-weighed and computer charted in sets for rotor spool assembly so that they may be replaced without the need to remove or rebalance the rotor assembly.
- All bearing housings and liners are split on the horizontal centerline so that they may be inspected and replaced, when necessary. The lower half of the bearing liner can be removed without removing the rotor.
- All seals and shaft packings are separate from the main bearing housings and casing structures and may be readily removed and replaced.
- On most designs, fuel nozzles, combustion liners and flow sleeves can be removed for inspection, maintenance or replacement without lifting any casings. All major accessories, including filters and coolers, are separate assemblies that are readily accessible for inspection or maintenance. They may also be individually replaced as necessary.

Inspection aid provisions have been built into GE heavy-duty gas turbines to facilitate conducting several special inspection procedures. These special procedures provide for the visual inspection and clearance measurement of some of the critical internal turbine gas-path components without removal of the gas turbine outer casings and shells. These procedures include gas-path borescope inspection and turbine nozzle axial clearance measurement.

A GE gas turbine is a fully integrated design consisting of stationary and rotating mechanical, fluid, thermal, and electrical systems. The turbine's performance, as well as the performance of each component within the turbine, is dependent upon the operating inter-relationship between internal components. GE's tollgated engineering process evaluates the impacts of design changes or repairs on the interaction between components and systems. This design, evaluation, testing, and approval process is predicated upon assuring the proper balance and interaction between all components and systems for safe, reliable, and economical operation.

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Whether a part is new, repaired, or modified, failure to evaluate the full system impact may have unquantifiable negative impacts on the operation and reliability of the entire system. The use of non-GE approved parts, repairs, and maintenance practices represent a significant risk. Pursuant to the governing terms and conditions, warranties and performance guarantees are conditioned upon proper storage, installation, operation, and maintenance, as well as conformance to GE approved operating instruction manuals and repair/modification procedures.

Borescope Inspections

GE heavy-duty gas turbines incorporate provisions in both compressor casings and turbine shells for gas-path visual inspection of intermediate compressor rotor stages, first, second and third-stage turbine buckets and turbine nozzle partitions by means of the optical borescope. These provisions, consisting of radially aligned holes through the compressor casings, turbine shell and internal stationary turbine shrouds, are designed to allow the penetration of an optical borescope into the compressor or turbine flow path area, as shown in *Figure 3*. Boroscope inspection access locations for F Class gas turbines can be found in Appendix E.

An effective borescope inspection program can result in removing casings and shells from a turbine unit only when it is necessary to repair or replace parts. *Figure 4* provides a recommended interval for a planned borescope inspection program following initial base line inspections. It should be recognized that these borescope inspection intervals are based on average unit operating modes. Adjustment of these borescope intervals may be made based on operating experience and the individual unit mode of operation, the fuels used and the results of previous borescope inspections.

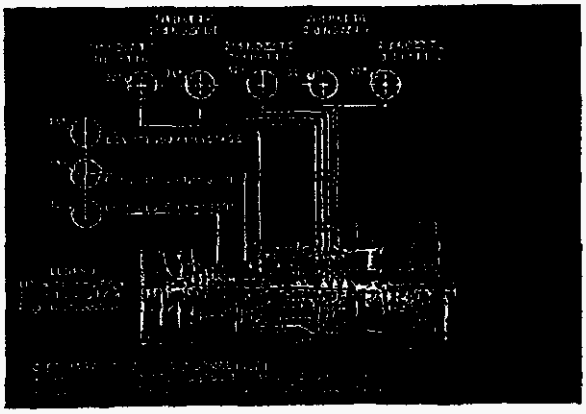

Figure 3. MS7001E gas turbine borescope inspection access locations

Borescope	Gas and Distillate Fuel Oil	At Combustion Inspection or Annually, Whichever Occurs First
	Heavy Fuel Oil	At Combustion Inspection or Semiannually, Whichever Occurs First

Figure 4. Borescope inspection programming

The application of a monitoring program utilizing a borescope will allow scheduling outages and pre-planning of parts requirements, resulting in lower maintenance costs and higher availability and reliability of the gas turbine.

MAJOR FACTORS INFLUENCING MAINTENANCE AND EQUIPMENT LIFE

There are many factors that can influence equipment life and these must be understood and accounted for in the owner's maintenance planning. As indicated in *Figure 5*, starting cycle, power setting, fuel and level of steam or water injection are key factors in determining the maintenance interval requirements as these factors directly influence the life of critical gas turbine parts.

- Cyclic Effects
- Firing Temperature
- Fuel
- Steam/Water Injection

Figure 5. Maintenance cost and equipment life are influenced by key service factors

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In the GE approach to maintenance planning, a gas fuel unit operating continuous duty, with no water or steam injection, is established as the baseline condition which sets the maximum recommended maintenance intervals. For operation that differs from the baseline, maintenance factors are established that determine the increased level of maintenance that is required. For example, a maintenance factor of two would indicate a maintenance interval that is half of the baseline interval.

Starts and Hours Criteria

Gas turbines wear in different ways for different service-duties, as shown in *Figure 6*. Thermal mechanical fatigue is the dominant limiter of life for peaking machines, while creep, oxidation, and corrosion are the dominant limiters of life for continuous duty machines. Interactions of these mechanisms are considered in the GE design criteria, but to a great extent are second order effects. For that reason, GE bases gas turbine maintenance requirements on independent counts of starts and hours. Whichever criteria limit is first reached determines the maintenance interval. A graphical display of the GE approach is shown in *Figure 7*. In this figure, the inspection interval recommendation is defined by the rectangle established by the starts and hours criteria. These recommendations for inspection fall within the design life expectations and are selected such that components verified to be acceptable for continued use at the inspection point will have low risk of failure during the subsequent operating interval.

- **Continuous Duty Application**
  - Rupture
  - Creep Deflection
  - High-Cycle Fatigue
  - Corrosion
  - Oxidation
  - Erosion
  - Rubs/Wear
  - Foreign Object Damage
- **Cyclic Duty Application**
  - Thermal Mechanical Fatigue
  - High-Cycle Fatigue
  - Rubs/Wear
  - Foreign Object Damage

Figure 6. Causes of wear – hot gas path components

An alternative to the GE approach, which is sometimes employed by other manufacturers, converts each start cycle to an equivalent number of operating hours (EOH) with inspection intervals based on the equivalent hours count. For the reasons previously stated, GE does not agree with this approach. This logic can create the impression of longer intervals; while in reality more frequent maintenance inspections are required. Referring again to *Figure 7*, the starts and hours inspection "rectangle" is reduced in half as defined by the diagonal line from the starts limit at the upper left hand corner to the hours limit at the lower right hand corner. Midrange duty applications, with hours per start ratios of 30-50, are particularly penalized by this approach.

This is further illustrated in *Figure 8* for the example of an MS7001EA gas turbine operating on gas fuel, at base load conditions with no steam or water injection or trips from load. The unit operates 4000 hours and 300 starts per year. Following GE's recommendations, the operator would perform the hot gas path inspection after four years of operation, with starts being the limiting condition. Performing maintenance on this same unit based on an equivalent hours criteria would require a hot gas path inspection after 2.4 years. Similarly, for a continuous duty application operating 8000 hours and 160 starts per year, the GE recommendation would be to perform the hot gas path inspection after three years of operation with the operating hours being the limiting condition for this case. The equivalent hours criteria would set the hot gas path inspection after 2.1 years of operation for this application.

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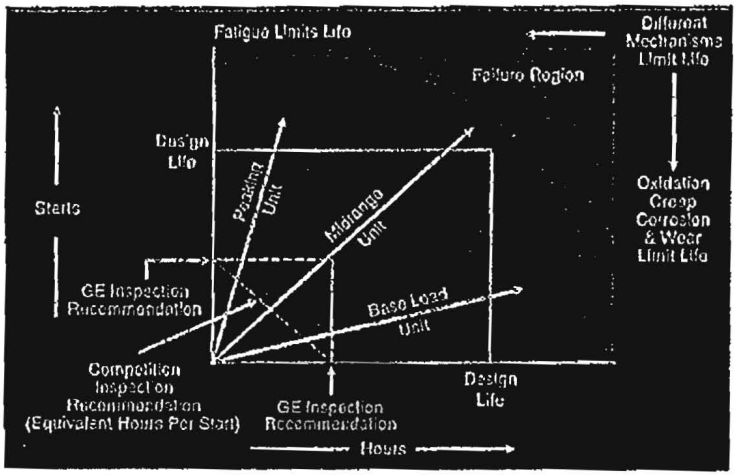

Figure 7. GE bases gas turbine maintenance requirements on independent counts of starts and hours

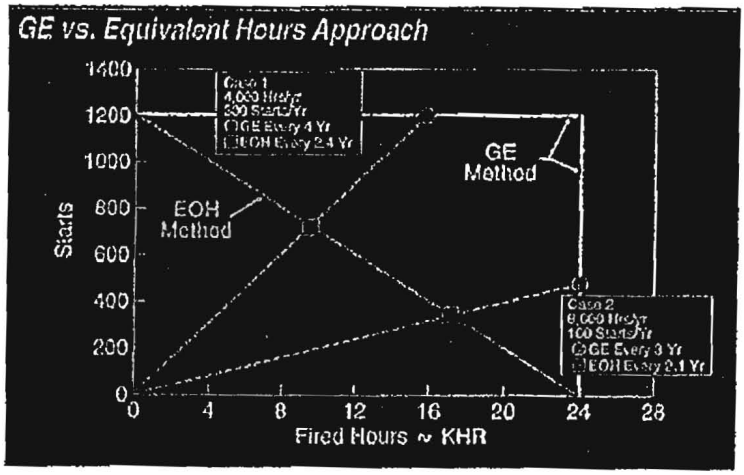

Figure 8. Hot gas path maintenance interval comparisons. GE method vs. EOH method

Service Factors

While GE does not ascribe to the equivalency of starts to hours, there are equivalencies within a wear mechanism that must be considered. As shown in *Figure 9*, influences such as fuel type and quality, firing temperature setting, and the amount of steam or water injection are considered with regard to the hours-based criteria. Startup rate and the number of trips are considered with regard to the starts-based criteria. In both cases, these influences may act to reduce the maintenance intervals. When these service or maintenance factors are involved in a unit's operating profile, the hot-gas-path maintenance "rectangle" that describes the specific maintenance criteria for this operation is reduced from the ideal case, as illustrated in *Figure 10*. The following discussion will take a closer look at the key operating factors and how they can impact maintenance intervals as well as parts refurbishment/replacement intervals.

Fuel

Fuels burned in gas turbines range from clean natural gas to residual oils and impact maintenance, as illustrated in *Figure 11*. Heavier hydrocarbon fuels

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Typical Max Inspection Intervals (MS6B/MS7EA)
Hot Gas Path Inspection 24,000 hrs or 1200 starts
Major Inspection 48,000 hrs or 2400 starts

Criterion is Hours or Starts (Whichever Occurs First)

Factors Impacting Maintenance

Hours Factors		
• Fuel	Gas	1
	Distillate	1.5
	Crude	2 to 3
	Residual	3 to 4
• Peak Load		
• Water/Steam	Injection	
	Dry Control	1 (GTD-222)
	Wet Control	1.9 (5% H_2O GTD-222)

Starts Factors	
• Trip from Full Load	8
• Fast Load	2
• Emergency Start	20

Figure 9. Maintenance factors – hot gas path (buckets and nozzles)

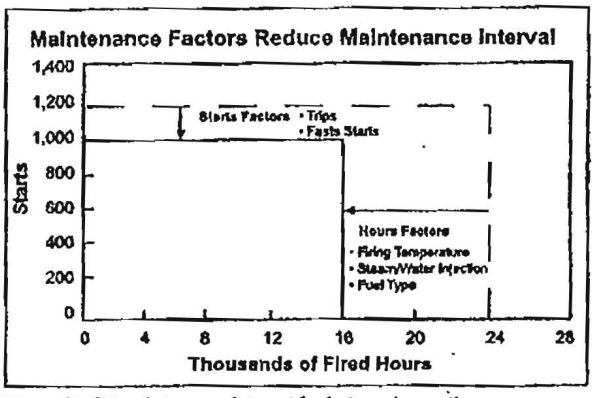

Figure 10. GE maintenance interval for hot-gas inspections

have a maintenance factor ranging from three to four for residual fuel and two to three for crude oil fuels. These fuels generally release a higher amount of radiant thermal energy, which results in a subsequent reduction in combustion hardware life, and frequently contain corrosive elements such as sodium, potassium, vanadium and lead that can lead to accelerated hot corrosion of turbine nozzles and buckets. In addition, some elements in these fuels can cause deposits either directly or through compounds formed with inhibitors that are used to prevent corrosion. These deposits impact performance and can lead to a need for more frequent maintenance.

Distillates, as refined, do not generally contain high levels of these corrosive elements, but harmful contaminants can be present in these fuels when delivered to the site. Two common ways of contaminating number two distillate fuel oil are: salt water ballast mixing with the cargo during sea transport, and contamination of the distillate fuel when transported to site in tankers, tank trucks or pipelines that were previously used to transport contaminated fuel, chemicals or leaded gasoline. From *Figure 11*, it can be seen that GE's experience with distillate fuels indicates that the hot gas path maintenance factor can range from as low as one

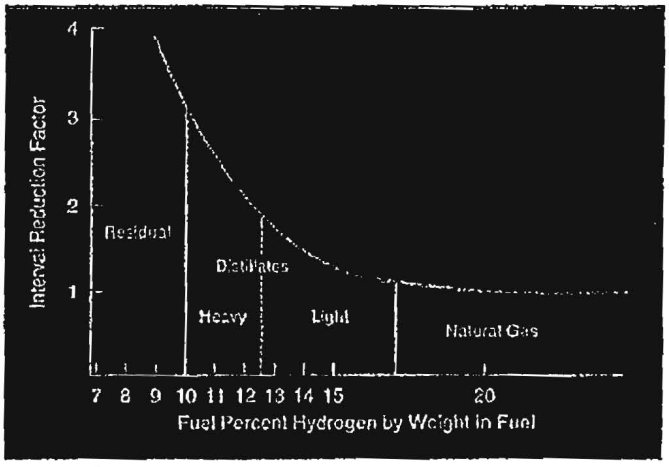

Figure 11. Estimated effect of fuel type on maintenance

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(equivalent to natural gas) to as high as three. Unless operating experience suggests otherwise, it is recommended that a hot gas path maintenance factor of 1.5 be used for operation on distillate oil. Note also that contaminants in liquid fuels can affect the life of gas turbine auxiliary components such as fuel pumps and flow dividers.

As shown in *Figure 11*, gas fuels, which meet GE specifications, are considered the optimum fuel with regard to turbine maintenance and are assigned no negative impact. The importance of proper fuel quality has been amplified with Dry Low NO_x (DLN) combustion systems. Proper adherence to GE fuel specifications in GEI-41040 and GEI-41047 is *required to allow proper combustion system* operation, and to maintain applicable warranties. Liquid hydrocarbon carryover can expose the hot gas path hardware to severe overtemperature conditions and can result in significant reductions in hot gas path parts lives or repair intervals. Owners can control this potential issue by using effective gas scrubber systems and by superheating the gaseous fuel prior to use to provide a nominal 50°F (28°C) of superheat at the turbine gas control valve connection. *Integral to the system*, coalescing filters installed upstream of the performance gas heaters is a best practice and ensures the most efficient removal of liquids and vapor phase constituents.

The prevention of hot corrosion of the turbine buckets and nozzles is mainly under the control of the owner. Undetected and untreated, a single shipment of contaminated fuel can cause substantial damage to the gas turbine hot gas path components. Potentially high maintenance costs and loss of availability can be minimized or eliminated by:

- Placing a proper fuel specification on the fuel supplier. For liquid fuels, each shipment should include a report that identifies specific gravity, flash point, viscosity, sulfur content, pour point and ash content of the fuel.
- Providing a regular fuel quality sampling and analysis program. As part of this program, an online water in fuel oil monitor is recommended, as is a portable fuel analyzer that, as a minimum, reads vanadium, lead, sodium, potassium, calcium and magnesium.
- Providing proper maintenance of the fuel treatment system when burning heavier fuel oils and by providing *cleanup equipment for* distillate fuels when there is a potential for contamination.

In addition to their presence in the fuel, contaminants can also enter the turbine via the inlet air and from the steam or water injected for NO_x emission control or *power augmentation. Carryover from* evaporative coolers is another source of contaminants. In some cases, these sources of contaminants have been found to cause hot-gas-path degradation equal to that seen with fuel-related contaminants.GE specifications define limits for maximum concentrations of contaminants for fuel, air and steam/water.

In addition to fuel quality, fuel system operation is also a factor in equipment maintenance. Liquid fuel may remain unpurged and in contact with hot combustion components after shutdown, as well as stagnate in the fuel system when strictly gas fuel is run for an extended time. To minimize varnish and coke accumulation, dual *fuel units (gas and liquid capable) should be shut down* running gas fuel whenever possible. Likewise, during extended operation on gas, regular transfers from gas to liquid are recommended to exercise the system components and minimize coking.

Contamination and build-up may prevent the system *from removing* fuel oil and other liquids from the combustion, compressor discharge, turbine, and exhaust sections when the unit is shutdown or during startup. Liquid fuel oil trapped in the system piping also creates a safety risk. Correct functioning of the false start drain system (FSDS) should be ensured through proper maintenance and inspection per GE procedures.

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Firing Temperatures

Significant operation at peak load, because of the higher operating temperatures, will require more frequent maintenance and replacement of hot-gas-path components. For an MS7001EA turbine, each hour of operation at peak load firing temperature (+100°F/56°C) is the same, from a bucket parts life standpoint, as six hours of operation at base load. This type of operation will result in a maintenance factor of six. *Figure 12* defines the parts life effect corresponding to changes in firing temperature. It should be noted that this is not a linear relationship, as a +200°F/111°C increase in firing temperature would have an equivalency of six times six, or 36:1.

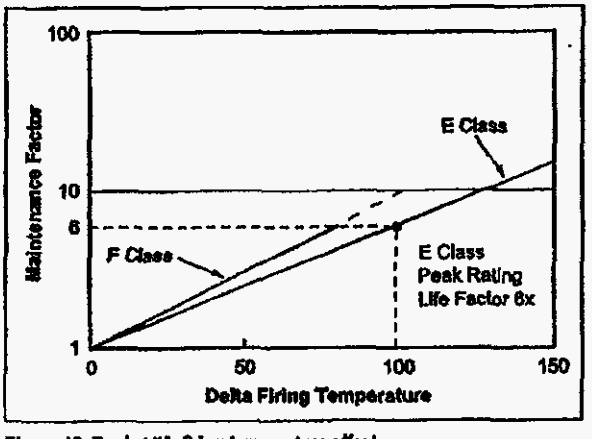

Figure 12. Bucket life firing temperature effect

Higher firing temperature reduces hot-gas-path parts lives while lower firing temperature increases parts lives. This provides an opportunity to balance the negative effects of peak load operation by periods of operation at part load. However, it is important to recognize that the nonlinear behavior described above will not result in a one for one balance for equal magnitudes of over and under firing operation. Rather, it would take six hours of operation at –100°F/56°C under base conditions to compensate for one hour operation at +100°F/56°C over base load conditions.

It is also important to recognize that a reduction in load does not always mean a reduction in firing temperature. In heat recovery applications, where steam generation drives overall plant efficiency, load is first reduced by closing variable inlet guide vanes to reduce inlet airflow while maintaining maximum exhaust temperature. For these combined cycle applications, firing temperature does not decrease until load is reduced below approximately 80% of rated output. Conversely, a turbine running in simple cycle mode maintains full open inlet guide vanes during a load reduction to 80% and will experience over a 200°F/111°C reduction in firing temperature at this output level. The hot-gas-path parts life effects for these different modes of operation are obviously quite different. This turbine control effect is illustrated in *Figure 13*. Similarly, turbines with DLN combustion systems utilize inlet guide vane turndown as well as inlet bleed heat to extend operation of low NO_x premix operation to part load conditions.

Firing temperature effects on hot gas path maintenance, as described above, relate to clean burning fuels, such as natural gas and light distillates, where creep rupture of hot gas path components is the primary life limiter and is the mechanism that determines the hot gas path maintenance interval impact. With ash-bearing heavy fuels, corrosion and deposits are the primary influence and a different

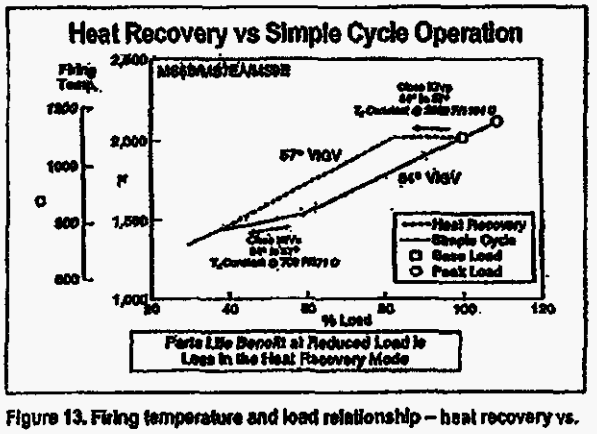

Figure 13. Firing temperature and load relationship – heat recovery vs. simple cycle operation

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relationship with firing temperature exists. *Figure 14* illustrates the sensitivity of hot gas path maintenance factor to firing temperature for a heavy fuel operation. It can be seen that while the sensitivity to firing temperature is less, the maintenance factor itself is higher due to issues relating to the corrosive elements contained in these fuels.

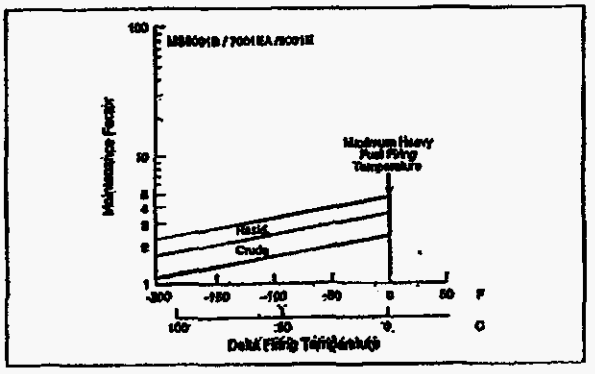

Figure 14. Heavy fuel maintenance factors

Steam/Water Injection

Water or steam injection for emissions control or power augmentation can impact parts lives and maintenance intervals even when the water or steam meets GE specifications. This relates to the effect of the added water on the hot-gas transport properties. Higher gas conductivity, in particular, increases the heat transfer to the buckets and nozzles and can lead to higher metal temperature and reduced parts life as shown in *Figure 15*.

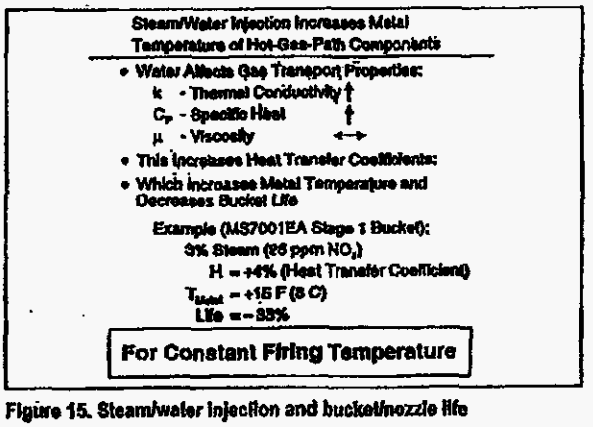

Figure 15. Steam/water injection and bucket/nozzle life

Parts life impact from steam or water injection is directly impacted by the way the turbine is controlled. The control system on most base load applications reduces firing temperature as water or steam is injected. This is known as dry control curve operation, which counters the effect of the higher heat transfer on the gas side, and results in no net impact on bucket life. This is the standard configuration for all gas turbines, both with and without water or steam injection. On some installations, however, the control system is designed to maintain firing temperature constant with water or steam injection level. This is known as wet control curve operation, which results in additional unit output, but decreases parts life as previously described. Units controlled in this way are generally in peaking applications where annual operating hours are low or where operators have determined that reduced parts lives are justified by the power advantage. *Figure 16* illustrates the wet and dry control curve and the performance differences that result from these two different modes of control.

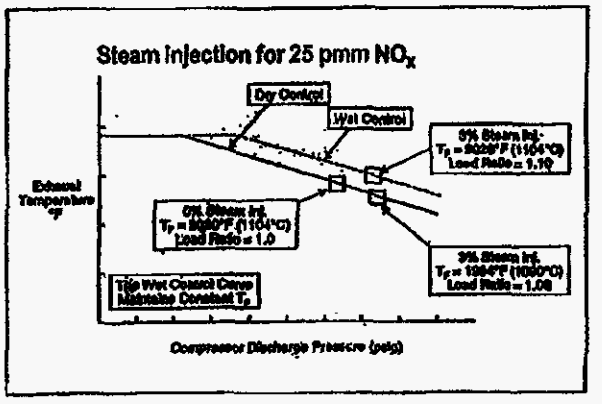

Figure 16. Exhaust temperature control curve – dry vs. wet control MS7001EA

An additional factor associated with water or steam injection relates to the higher aerodynamic loading on the turbine components that results from the injected water increasing the cycle pressure ratio. This additional loading can increase the downstream deflection rate of the second- and third-stage

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nozzles, which would reduce the repair interval for these components. However, the introduction of GTD-222, a new high creep strength stage two and three nozzle alloy, has minimized this factor.

Maintenance factors relating to water injection for units operating on dry control range from one (for units equipped with GTD-222 second-stage and third-stage nozzles) to a factor of 1.5 for units equipped with FSX-414 nozzles and injecting 5% water. For wet control curve operation, the maintenance factor is approximately two at 5% water injection for GTD-222 and four for FSX-414.

Cyclic Effects

In the previous discussion, operating factors that impact the hours-based maintenance criteria were described. For the starts-based maintenance criteria, operating factors associated with the cyclic effects produced during startup, operation and shutdown of the turbine must be considered. Operating conditions other than the standard startup and shutdown sequence can potentially reduce the cyclic life of the hot gas path components and rotors, and, if present, will require more frequent maintenance and parts refurbishment and/or replacement.

Hot Gas Path Parts

Figure 17 illustrates the firing temperature changes occurring over a normal startup and shutdown cycle. Light-off, acceleration, loading, unloading and shutdown all produce gas temperature changes that produce corresponding metal temperature changes. For rapid changes in gas temperature, the edges of the bucket or nozzle respond more quickly than the thicker bulk section, as pictured in *Figure 18*. These gradients, in turn, produce thermal stresses that, when cycled, can eventually lead to cracking. *Figure 19* describes the temperature strain history of an MS7001EA stage 1 bucket during a normal startup and shutdown cycle. Light-off and acceleration produce transient compressive strains in the bucket as the fast responding leading edge heats up more quickly than the thicker bulk section of the airfoil. At full load conditions, the bucket reaches its maximum metal temperature and a compressive strain produced from the normal steady state temperature gradients that exist in the cooled part. At shutdown, the conditions reverse where the faster responding edges cool more quickly than the bulk section, which results in a tensile strain at the leading edge.

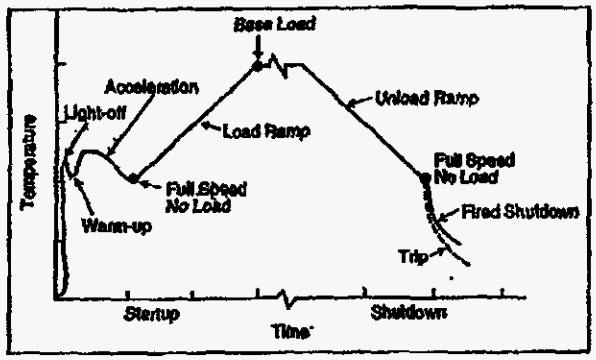

Figure 17. Turbine start/stop cycle – firing temperature changes

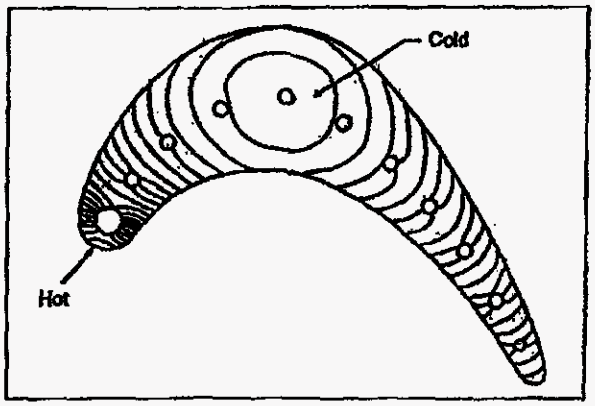

Figure 18. First stage bucket transient temperature distribution

Thermal mechanical fatigue testing has found that the number of cycles that a part can withstand before cracking occurs is strongly influenced by the total strain range and the maximum metal temperature experienced. Any operating condition that significantly increases the strain range and/or the maximum metal temperature over the normal cycle conditions will act to reduce the fatigue life and increase the starts-based maintenance factor. For example, *Figure 20*

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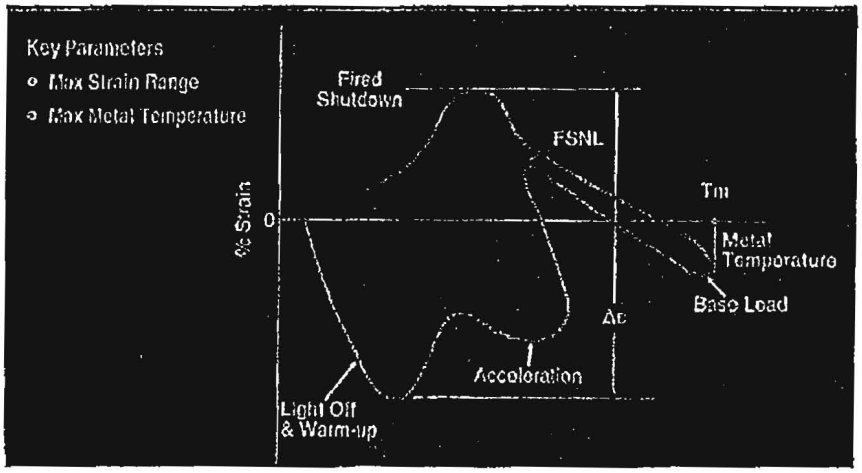

Figure 19. Bucket low cycle fatigue (LCF)

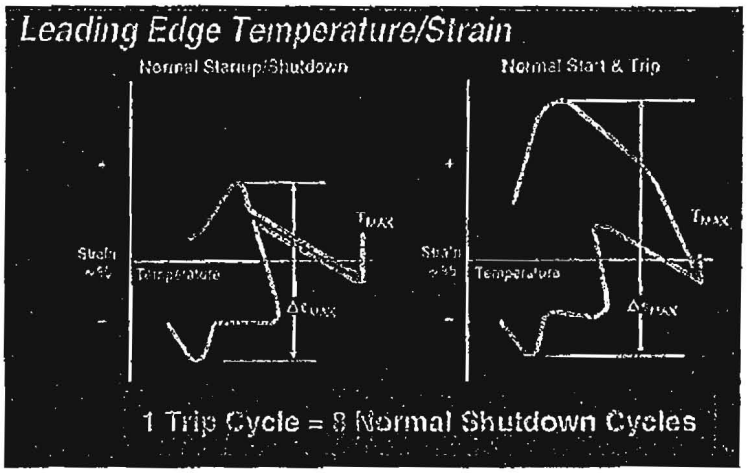

Figure 20. Low cycle fatigue life sensitivities – first stage bucket

compares a normal operating cycle with one that includes a trip from full load. The significant increase in the strain range for a trip cycle results in a life effect that equates to eight normal start/stop cycles, as shown. Trips from part load will have a reduced impact because of the lower metal temperatures at the initiation of the trip event. *Figure 21* illustrates that while a trip from between 80% and 100% load has an 8:1 maintenance factor, a trip from full speed no load has a maintenance factor of 2:1. Similarly, overfiring of the unit during peak load operation leads to increased component metal temperatures.

As a result, a trip from peak load has a maintenance factor of 10:1. Trips are to be assessed in addition to the regular startup/shutdown cycles (as starts adders). As such, in the factored starts equation of *Figure 44*, one is subtracted from the severity factor so that the net result of the formula (*Figure 44*) is the same as that dictated by the increased strain range. For example, a startup and trip from base load would count as eight total cycles (one cycle for startup to base load plus 8-1=7 cycles for trip from base load), just as indicated by the 8:1 maintenance factor.

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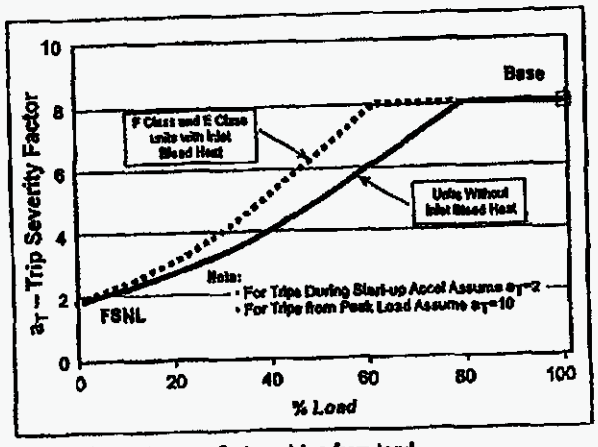

Figure 21. Maintenance factor – trips from load

Similarly to trips from load, emergency starts and fast loading will impact the starts-based maintenance interval. This again relates to the increased strain range that is associated with these events. Emergency starts where units are brought from standstill to full load in less than five minutes will have a parts life effect equal to 20 additional cycles and a normal start with fast loading will have a parts life effect equal to 2 additional cycles. Like trips, the effects of a fast start or fast loading on the machine are considered separate from a normal cycle and their effects must be tabulated in addition to the normal start/stop cycle. However, there is no -1 applied to these factors, so an emergency start to base load would have a total impact of 21 cycles. Refer to Appendix A for factored starts examples.

While the factors described above will decrease the starts-based maintenance interval, part load operating cycles would allow for an extension of the maintenance interval. *Figure 22* is a guideline that could be used in considering this type of operation. For example, two operating cycles to maximum load levels of less than 60% would equate to one start to a load greater than 60% or, stated another way, would have a maintenance factor of 5. Factored starts calculations are based upon the maximum load achieved during operation. Therefore, if a unit is operated at part load for three weeks, and then

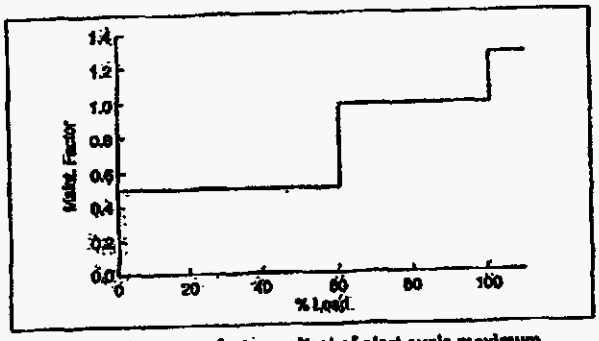

Figure 22. Maintenance factor – effect of start cycle maximum load level

ramped up to base load for the last ten minutes, then the unit's total operation would be described as a base load start/stop cycle.

Rotor Parts

In addition to the hot gas path components, the rotor structure maintenance and refurbishment requirements are impacted by the cyclic effects associated with startup, operation and shutdown, as well as loading and off-load characteristics. Maintenance factors specific to an application's operating profile and rotor design must be determined and incorporated into the operators maintenance planning. Disassembly and inspection of all rotor components is required when the accumulated rotor starts or hours reach the inspection limit. (See *Figure 45* and *Figure 46* in the Inspection Intervals Section.)

For the rotor, the thermal condition when the start-up sequence is initiated is a major factor in determining the rotor maintenance interval and individual rotor component life. Rotors that are cold when the startup commences develop transient thermal stresses as the turbine is brought on line. Large rotors with their longer thermal time constants develop higher thermal stresses than smaller rotors undergoing the same startup time sequence. High thermal stresses will reduce thermal mechanical fatigue life and the age for inspection.

The steam turbine industry recognized the need to adjust startup times in the 1950 to 1970 time period

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when power generation market growth led to larger and larger steam turbines operating at higher temperatures. Similar to the steam turbine rotor size increases of the 1950s and 1960s, gas turbine rotors have seen a growth trend in the 1980s and 1990s as the technology has advanced to meet the demand for combined cycle power plants with high power density and thermal efficiency.

With these larger rotors, lessons learned from both the steam turbine experience and the more recent gas turbine experience should be factored into the start-up control for the gas turbine and/or maintenance factors should be determined for an application's duty cycle to quantify the rotor life reductions associated with different severity levels. The maintenance factors so determined are used to adjust the rotor component inspection, repair and replacement intervals that are appropriate to that particular duty cycle.

Though the concept of rotor maintenance factors is applicable to all gas turbine rotors, only F Class rotors will be discussed in detail. The rotor maintenance factor for a startup is a function of the downtime following a previous period of operation. As downtime increases, the rotor metal temperature approaches ambient conditions and thermal fatigue impact during a subsequent start-up increases. As such, cold starts are assigned a rotor maintenance factor of two and hot starts a rotor maintenance factor of less than one due to the lower thermal stress under hot conditions. This impact varies from one location in the rotor structure to another. Since the most limiting location determines the overall rotor impact, the rotor maintenance factor indicates the upper bound locus of the rotor maintenance factors at these various features.

Rotor starting thermal condition is not the only operating factor that influences rotor maintenance intervals and component life. Fast starts and fast loading, where the turbine is ramped quickly to load, increase thermal gradients and are more severe duty for the rotor. Trips from load and particularly trips followed by immediate restarts reduce the rotor maintenance interval as do hot restarts within the first hour of a hot shutdown. *Figure 23* lists recommended operating factors that should be used to determine the rotor's overall maintenance factor for PG7241 and PG9351 design rotors. The factors to be used for other models are determined by applicable Technical Information Letters.

7241/9351* Designs

	Rotor Maintenance Factors	
	Fast Start	Normal Start
Hot Start Factor (1–4 Hrs. Down)	1.0	0.5
Warm 1 Start Factor (4–20 Hrs. Down)	1.8	0.9
Warm 2 Start Factor (20–40 Hrs. Down)	2.8	1.4
Cold Start Factor (>40 Hrs. Down)	4.0	2.0
Trip from Load Factor	4.0	4.0
Hot Start Factor (0–1 Hr. Down)	4.0	2.0

*Other factors may apply to early 9351 units

- Factors Are a Function of Machine Thermal Condition at Start-Up
- Trips from Load, Fast Starts and >20-hour Restarts Reduce Maintenance Intervals

Figure 23. Operation-related maintenance factors

The significance of each of these factors to the maintenance requirements of the rotor is dependent on the type of operation that the unit sees. There are three general categories of operation that are typical of most gas turbine applications. These are peaking, cyclic and continuous duty as described below:

- Peaking units have a relatively high starting frequency and a low number of hours per start. Operation follows a seasonal demand. Peaking units will generally see a high percentage of cold starts.

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- Cyclic duty units start daily with weekend shutdowns. Twelve to sixteen hours per start is typical which results in a warm rotor condition for a large percentage of the starts. Cold starts are generally seen only following a startup after a maintenance outage or following a two day weekend outage.
- Continuous duty applications see a high number of hours per start and most starts are cold because outages are generally maintenance driven. While the percentage of cold starts is high, the total number of starts is low. The rotor maintenance interval on continuous duty units will be determined by service hours rather than starts.

Figure 24 lists operating profiles on the high end of each of these three general categories of gas turbine applications.

As can be seen in *Figure 24*, these duty cycles have different combinations of hot, warm and cold starts with each starting condition having a different impact on rotor maintenance interval as previously discussed. As a result, the starts based rotor maintenance interval will depend on an applications specific duty cycle. In a later section, a method will be described that allows the turbine operator to determine a maintenance factor that is specific to the operation's duty cycle. The application's integrated maintenance factor uses the rotor maintenance factors described above in combination with the actual duty cycle of a specific application and can be used to determine rotor inspection intervals. In this calculation, the reference duty cycle that yields a starts based maintenance factor equal to one is defined in *Figure 25*. Duty cycles different from the *Figure 25* definition, in particular duty cycles with more cold starts, or a high number of trips, will have a maintenance factor greater than one.

Turning gear or ratchet operation after shutdown, and before starting/restarting is a crucial part of normal operating procedure. *Figure F-1* describes turning gear/ratchet scenarios and operation guidelines (*See Appendix*). Relevant operating instructions and TILs should be adhered to where applicable. After a shutdown, turning of the warm rotor is essential to avoid bow, which could lead to high vibrations and excessive rubs if a start is initiated with the rotor in a bowed condition. As a best practice, units should remain on turning gear or ratchet following a planned shutdown until wheelspace temperatures have stabilized at near ambient temperature. If the unit is to see no further activity for 48 hours after cool-down is completed, then it may be taken off of turning gear.

Peaking – Cyclic – Continuous

	Peaking	Cyclic	Continuous
Hot Start (Down <4 Hr.)	3%	1%	10%
Warm 1 Start (Down 4-20 hr.)	10%	82%	5%
Warm 2 Start (Down 20-40 Hr.)	37%	13%	5%
Cold Start (Down >40 Hr.)	50%	4%	80%
Hours/Start	4	16	400
Hours/Year	600	4800	8200
Starts per Year	150	300	21
Percent Trips	3%	1%	20%
Number of Trips per Year	5	3	4
Typical Maintenance Factor (Starts Based)	1.7	1.0	NA

- Operational Profile is Application Specific
- Inspection Interval is Application Specific

Figure 24. FA gas turbine typical operational profile

Baseline Unit
Cyclic Duty

8	Starts/Week	
16	Hours/Start	
4	Outage/Year Maintenance	
50	Weeks/Year	
4800	Hours/Year	
300	Starts/Year	
0	Trips/Year	
1	Maintenance Factor	
12	Cold Starts/Year (down >40 Hr.)	4%
39	Warm 2 Starts/Year (Down 20-40 Hr.)	13%
246	Warm Starts/Year (Down 4-20 Hr.)	82%
3	Hot Starts per Year	1%

Baseline Unit Achieves Maintenance Factor = 1

Figure 25. Baseline for starts-based maintenance factor definition

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Further guidelines exist for hot restarts and cold starts. It is recommended that the rotor be placed on turning gear for one hour prior to restart following a trip from load, trip from full speed no load, or normal shutdown. This will allow transient thermal stresses to subside before superimposing a startup transient. If the machine must be restarted in less than one hour, then cold start factors will apply. Longer periods of turning gear operation may be necessary prior to a cold start or hot restart if the presence of bow is detected. Vibration data taken while at crank speed can be used to confirm that rotor bow is at acceptable levels and the start sequence can be initiated. Users should reference the Operation and Maintenance Manual and appropriate TILs for specific instructions and information for their units.

Combustion Parts

A typical combustion system contains transition pieces, combustion liners, flow sleeves, head-end assemblies containing fuel nozzles and cartridges, end caps and end covers, and assorted other hardware including cross-fire tubes, spark plugs and flame detectors. In addition, there can be various fuel and air delivery components such as purge or check valves and flex hoses. GE provides several types of combustion systems including standard combustors, Multi-Nozzle Quiet Combustors (MNQC), Integrated Gasification Combined Cycle (IGCC) combustors and Dry Low NO_x (DLN) combustors. Each of these combustion systems have unique operating characteristics and modes of operation with differing responses to operational variables affecting maintenance and refurbishment requirements.

The maintenance and refurbishment requirements of combustion parts are impacted by many of the same factors as hot gas path parts including start cycle, trips, fuel type and quality, firing temperature and use of steam or water injection for either emissions control or power augmentation. However, there are other factors specific to combustion systems. One of these factors is operating mode, which describes the applied fueling pattern. The use of low load operating modes at high loads can reduce the maintenance interval significantly. An example of this is the use of DLN 1 extended lean-lean mode at high loads, which results in a maintenance factor of 10. Likewise, a maintenance factor of 10 should be applied to lean-lean operation on the DLN 2.0 units. Another factor that can impact combustion system maintenance is acoustic dynamics. Acoustic dynamics are pressure oscillations generated by the combustion system, which, if high enough in magnitude, can lead to significant wear and cracking. GE practice is to tune the combustion system to levels of acoustic dynamics low enough to ensure that the maintenance practices described here are not compromised.

Combustion maintenance is performed, if required, following each combustion inspection (or repair) interval. Inspection interval guidelines are included in Figure 42. It is expected and recommended that intervals be modified based on specific experience. Replacement intervals are usually defined by a recommended number of combustion (or repair) intervals and are usually combustion component specific. In general, the replacement interval as a function of the number of combustion inspection intervals is reduced if the combustion inspection interval is extended. For example, a component having an 8,000 hour combustion inspection (CI) interval and a 6(CI) or 48,000 hour replacement interval would have a replacement interval of 4(CI) if the inspection interval were increased to 12,000 hours to maintain a 48,000 hour replacement interval.

For combustion parts, the base line operating conditions that result in a maintenance factor of unity are normal fired start-up and shut-down to base load on natural gas fuel without steam or water injection. Factors that increase the hours-based maintenance factor include peaking duty, distillate or heavy fuels, and steam or water injection with dry or wet control curves. Factors that increase starts-based maintenance factor

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include peaking duty, fuel type, steam or water injection, trips, emergency starts and fast loading.

Off-Frequency Operation

GE heavy-duty single shaft gas turbines are designed to operate over a 95% to 105% speed range. However, operation at other than rated speed has the potential to impact maintenance requirements. Depending on the industry code requirements, the specifics of the turbine design and the turbine control philosophy employed, operating conditions can result that will accelerate life consumption of hot gas path components. Where this is true, the maintenance factor associated with this operation must be understood and these speed events analyzed and recorded so as to include in the maintenance plan for this gas turbine installation.

Generator drive turbines operating in a power system grid are sometimes required to meet operational requirements that are aimed at maintaining grid stability under conditions of sudden load or capacity changes. Most codes require turbines to remain on line in the event of a frequency disturbance. For under-frequency operation, the turbine output decrease that will normally occur with a speed decrease is allowed and the net impact on the turbine as measured by a maintenance factor is minimal. In some grid systems, there are more stringent codes that require remaining on line while maintaining load on a defined schedule of load versus grid frequency. One example of a more stringent requirement is defined by the National Grid Company (NGC). In the NGC code, conditions under which frequency excursions must be tolerated and/or controlled are defined as shown in *Figure 26*.

With this specification, load must be maintained constant over a frequency range of +/- 1% (+/- 0.5Hz in a 50 Hz grid system) with a one percent load reduction allowed for every additional one percent frequency drop down to a minimum 94% speed. Requirements stipulate that operation between 95%

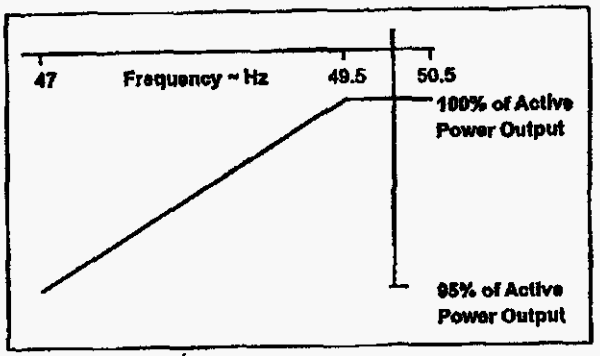

Figure 26. The NGC requirement for output versus frequency capability over all ambients less than 25°C (77°F)

to 104% speed can be continuous but operation between 94% and 95% is limited to 20 seconds for each event. These conditions must be met up to a maximum ambient temperature of 25°C (77°F).

Under-frequency operation impacts maintenance to the degree that nominally controlled turbine output must be exceeded in order to meet the specification defined output requirement. As speed decreases, the compressor airflow decreases, reducing turbine output. If this normal output fall-off with speed results in loads less than the defined minimum, power augmentation must be applied. Turbine overfiring is the most obvious augmentation option but other means such as utilizing gas turbine water wash have some potential as an augmentation action.

Ambient temperature can be a significant factor in the level of power augmentation required. This relates to compressor operating margin that may require inlet guide vane closure if compressor corrected speed reaches limiting conditions. For an FA class turbine, operation at 0°C (32°F) would require no power augmentation to meet NGC requirements while operation at 25°C (77°F) would fall below NGC requirements without a substantial amount of power augmentation. As an example, *Figure 27* illustrates the output trend at 25°C (77°F) for an FA class gas turbine as grid system frequency changes and where no power augmentation is applied.

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In *Figure 27*, the gas turbine output shortfall at the low frequency end (47.5 Hz) of the NGC continuous operation compliance range would require a 160°F increase over base load firing temperature to be in compliance. At this level of over-fire, a maintenance factor exceeding 100x would be applied to all time spent at these conditions. Overfiring at this level would have implications on combustion operability and emissions compliance as well as have major impact on hot gas path parts life. An alternative power augmentation approach that has been utilized in FA gas turbines for NGC code compliance utilizes water wash in combination with increased firing temperature. As shown in *Figure 28*, with water wash on, 50°F overfiring is required to meet NGC code for operating conditions of 25°C (77°F) ambient temperature and grid frequency at 47.5 Hz. Under these conditions, the hours-based maintenance factor would be 3x as determined by *Figure 12*. It is important to understand that operation at over-frequency conditions will not trade one-for-one for periods at under-frequency conditions. As was discussed in the firing temperature section above, operation at peak firing conditions has a nonlinear logarithmic relationship with maintenance factor.

As described above, the NGC code limits operation to 20 seconds per event at an under-frequency condition between 94% to 95% speed. Grid events that expose the gas turbine to frequencies below the minimum continuous speed of 95% introduce additional maintenance and parts replacement considerations. Operation at speeds less than 95% requires increased over-fire to achieve compliance, but also introduces an additional concern that relates to the potential exposure of the blading to excitations that could result in blade resonant response and reduced fatigue life. Considering this potential, a starts-based maintenance factor of 60x is assigned to every 20 seconds of excursion for grid frequencies less than 95% speed.

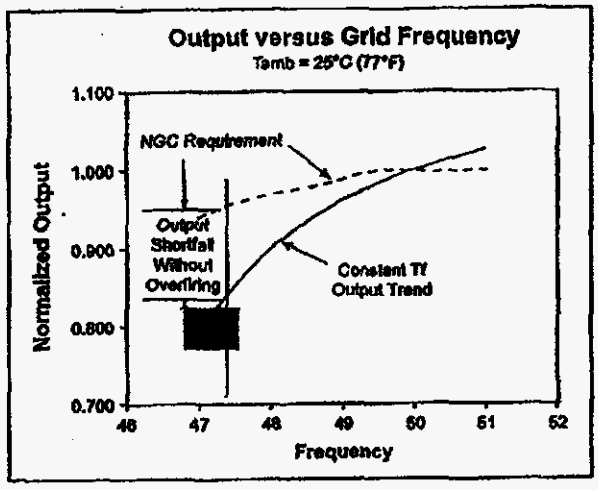

Figure 27. Turbine output at under-frequency conditions

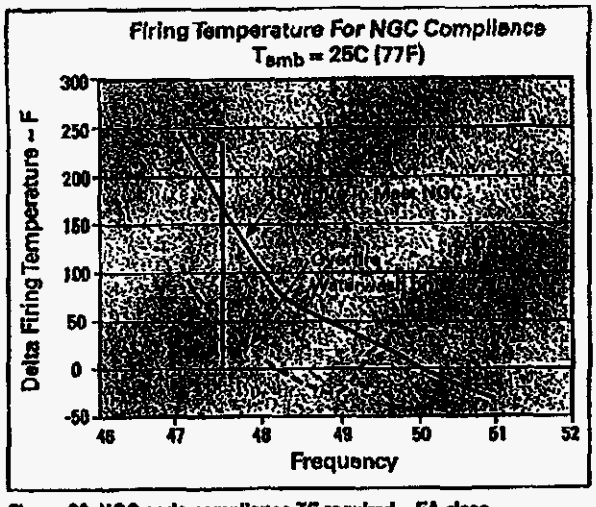

Figure 28. NGC code compliance TF required – FA class

Over-frequency or high speed operation can also introduce conditions that impact turbine maintenance and part replacement intervals. If speed is increased above the nominal rated speed, the rotating components see an increase in mechanical stress proportional to the square of the speed increase. If firing temperature is held constant at the overspeed condition, the life consumption rate of hot gas path rotating components will increase as illustrated in *Figure 29* where one hour of operation at 105% speed is equivalent to two hours at rated speed.

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If overspeed operation represents a small fraction of a turbine's operating profile, this effect on parts life can sometimes be ignored. However, if significant operation at overspeed is expected and rated firing temperature is maintained, the accumulated hours must be recorded and included in the calculation of the turbine's overall maintenance factor and the maintenance schedule adjusted to reflect the overspeed operation. An option that mitigates this effect is to under fire to a level that balances the overspeed parts life effect. Some mechanical drive applications have employed that strategy to avoid a maintenance factor increase.

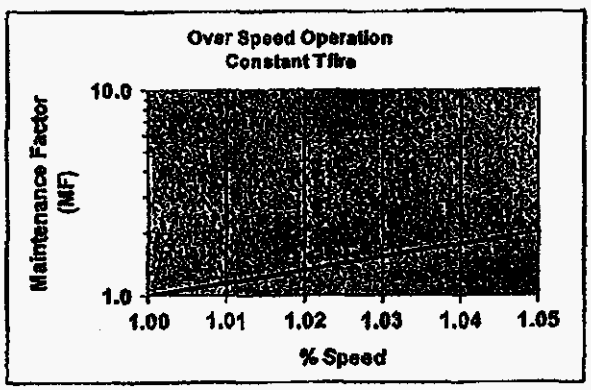

Figure 29. Maintenance factor for overspeed operation –constant T_F

The frequency-sensitive discussion above describes code requirements related to turbine output capability versus grid frequency, where maintenance factors within the continuous operating speed range are hours-based. There are other considerations related to turbines operating in grid frequency regulation mode. In frequency regulation mode, turbines are dispatched to operate at less than full load and stand ready to respond to a frequency disturbance by rapidly picking up load. NGC requirements for units in frequency regulation mode include being equipped with a fast-acting proportional speed governor operating with an overall speed droop of 3-5%. With this control, a gas turbine will provide a load increase that is proportional to the size of the grid frequency change. For example, a turbine operating with five percent droop would pick up 20% load in response to a .5 Hz (1%) grid frequency drop.

The rate at which the turbine picks up load in response to an under-frequency condition is determined by the gas turbine design and the response of the fuel and compressor airflow control systems, but would typically yield a less than ten-second turbine response to a step change in grid frequency. Any maintenance factor associated with this operation depends on the magnitude of the load change that occurs. A turbine dispatched at 50% load that responded to a 2% frequency drop would have parts life and maintenance impact on the hot gas path as well as the rotor structure. More typically, however, turbines are dispatched at closer to rated load where maintenance factor effects may be less severe. The NGC requires 10% plant output in 10 seconds in response to a .5 Hz (1%) under frequency condition. In a combined cycle installation where the gas turbine alone must pick up the transient loading, a load change of 15% in 10 seconds would be required to meet that requirement. Maintenance factor effects related to this would be minimal for the hot gas path but would impact the rotor maintenance factor. For an FA class rotor, each frequency excursion would be counted as an additional factored start in the numerator of the maintenance factor calculation described in *Figure 45*. A further requirement for the rotor is that it must be in hot running condition prior to being dispatched in frequency regulation mode.

Air Quality

Maintenance and operating costs are also influenced by the quality of the air that the turbine consumes. In addition to the deleterious effects of airborne contaminants on hot-gas-path components, contaminants such as dust, salt and oil can also cause compressor blade erosion, corrosion and fouling. Twenty-micron particles entering the compressor can cause significant blade erosion.

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Fouling can be caused by submicron dirt particles entering the compressor as well as from ingestion of oil vapor, smoke, sea salt and industrial vapors.

Corrosion of compressor blading causes pitting of the blade surface, which, in addition to increasing the surface roughness, also serves as potential sites for fatigue crack initiation. These surface roughness and blade contour changes will decrease compressor airflow and efficiency, which in turn reduces the gas turbine output and overall thermal efficiency.

Generally, axial flow compressor deterioration is the major cause of loss in gas turbine output and efficiency. Recoverable losses, attributable to compressor blade fouling, typically account for 70 to 85 percent of the performance losses seen. As *Figure 30* illustrates, compressor fouling to the extent that airflow is reduced by 5%, will reduce output by 13% and increase heat rate by 5.5%. Fortunately, much can be done through proper operation and maintenance procedures to minimize fouling type losses. On-line compressor wash systems are available that are used to maintain compressor efficiency by washing the compressor while at load, before significant fouling has occurred. Off-line systems are used to clean heavily fouled compressors. Other procedures include maintaining the inlet filtration system and inlet evaporative coolers as well as periodic inspection and prompt repair of compressor blading.

There are also non-recoverable losses. In the compressor, these are typically caused by nondeposit-related blade surface roughness, erosion and blade tip rubs. In the turbine, nozzle throat area changes, bucket tip clearance increases and leakages are potential causes. Some degree of unrecoverable performance degradation should be expected, even on a well-maintained gas turbine.

The owner, by regularly monitoring and recording unit performance parameters, has a very valuable tool for diagnosing possible compressor deterioration.

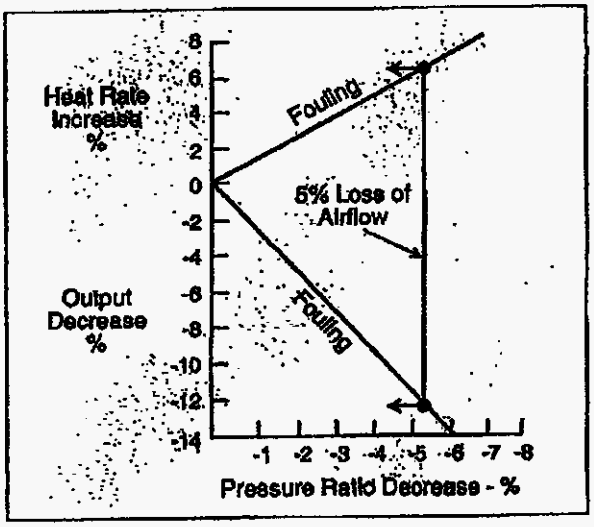

Figure 30. Deterioration of gas turbine performance due to compressor blade fouling

Lube Oil Cleanliness

Contaminated or deteriorated lube oil can cause wear and damage on bearing Babbitt surfaces. This can lead to extended outages and costly repairs. Routine sampling of the turbine lube oil for proper viscosity, chemical composition and contamination is an essential part of a complete maintenance plan.

Lube oil should be sampled and tested per GEK-32568, "Lubricating Oil Recommendations for Gas Turbines with Bearing Ambients Above 500°F (260°C)." Additionally, lube oil should be checked periodically for particulate and water contamination as outlined in GEK-110483, "Cleanliness Requirements for Power Plant Installation, Commissioning and Maintenance." At a minimum, the lube oil should be sampled on a quarterly basis; however, monthly sampling is recommended.

Moisture Intake

One of the ways some users increase turbine output is through the use of inlet foggers. Foggers inject a large amount of moisture in the inlet ducting, exposing the forward stages of the compressor

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to potential water carry-over. Operation of a compressor in such an environment may lead to long-term degradation of the compressor due to corrosion and erosion, fouling, and material property degradation. Experience has shown that depending on the quality of water used, the inlet silencer and ducting material, and the condition of the inlet silencer, fouling of the compressor can be severe with inlet foggers. Similarly, carry-over from evaporative coolers and excessive water washing can degrade the compressor. *Figure 31* shows the long-term material property degradation resulting from operating the compressor in a wet environment. The water quality standard that should be adhered to is found in GEK-101944B, "Requirements for Water/Steam Purity in Gas Turbines."

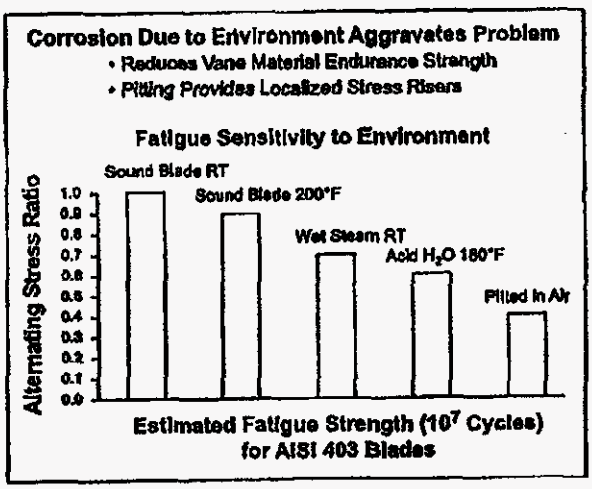

Figure 31. Long term material property degradation in a wet environment

For turbines with 403SS compressor blades, the presence of water carry-over will reduce blade fatigue strength by as much as 30% and increases the crack propagation rate in a blade if a flaw is present. The carry-over also subjects the blades to corrosion. Such corrosion might be accelerated by a saline environment (see *GER-3419*). Further reductions in fatigue strength will result if the environment is acidic and if pitting is present on the blade. Pitting is corrosion-induced and blades with pitting can see material strength reduced to 40% of its virgin value. This condition is surplused by downtime in humid environments, affecting wet corrosion.

Uncoated GTD-450 material is relatively resistant to corrosion while uncoated 403SS is quite susceptible. Relative susceptibility of various compressor blade materials and coatings is shown in *Figure 32*. As noted in GER-3569F, Al coatings are susceptible to erosion damage leading to unprotected sections of the blade. Because of this, the GECC-1 coating was created to combine the effects of an Al coating to prevent corrosion and a ceramic topcoat to prevent erosion.

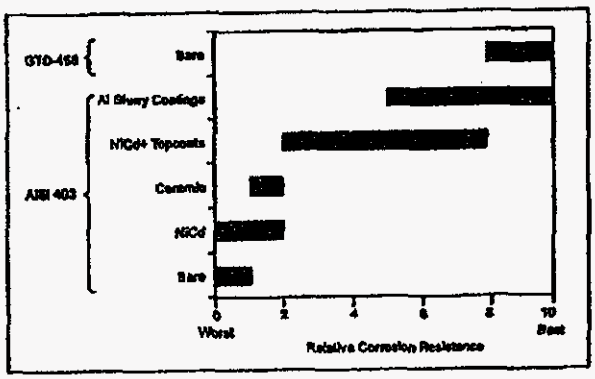

Figure 32. Susceptibility of compressor blade materials and coatings

Water droplets will cause leading edge erosion on the first few stages of the compressor. This erosion, if sufficiently developed, may lead to blade failure. Additionally, the roughened leading edge surface lowers the compressor efficiency and unit performance.

Utilization of inlet fogging or evaporative cooling may also introduce water carry-over or water ingestion into the compressor, resulting in R0 erosion. Although the design intent of evaporative coolers and inlet foggers should be to fully vaporize all cooling water prior to its ingestion into the compressor, evidence suggests that, on systems that were not properly commissioned, the water may not be fully vaporized (e.g., streaking discoloration on the inlet duct or bell mouth). If this is the case, then the unit should be inspected and maintained per instruction, as presented in applicable TILs.

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MAINTENANCE INSPECTIONS

Maintenance inspection types may be broadly classified as standby, running and disassembly inspections. The standby inspection is performed during off-peak periods when the unit is not operating and includes routine servicing of accessory systems and device calibration. The running inspection is performed by observing key operating parameters while the turbine is running. The disassembly inspection requires opening the turbine for inspection of internal components and is performed in varying degrees. Disassembly inspections progress from the combustion inspection to the hot gas path inspection to the major inspection as shown in *Figure 33*. Details of each of these inspections are described below.

Standby Inspections

Standby inspections are performed on all gas turbines but pertain particularly to gas turbines used in peaking and intermittent-duty service where starting reliability is of primary concern. This inspection includes routinely servicing the battery system, changing filters, checking oil and water levels, cleaning relays and checking device calibrations. Servicing can be performed in off-peak periods without interrupting the availability of the turbine. A periodic startup test run is an essential part of the standby inspection.

The Operations and Maintenance Manual, as well as the Service Manual Instruction Books, contain information and drawings necessary to perform these periodic checks. Among the most useful drawings in the Service Manual Instruction Books for standby maintenance are the control specifications, piping schematic and electrical elementaries. These drawings provide the calibrations, operating limits, operating characteristics and sequencing of all control devices. This information should be used regularly by operating and maintenance personnel. Careful adherence to minor standby inspection maintenance can have a significant effect on reducing overall maintenance costs and maintaining high turbine reliability. It is essential that a good record be kept of all inspections made and of the maintenance work performed in order to ensure establishing a sound maintenance program.

Running Inspections

Running inspections consist of the general and continued observations made while a unit is operating. This starts by establishing baseline operating data during initial startup of a new unit and after any major disassembly work. This baseline then serves as a reference from which subsequent unit deterioration can be measured.

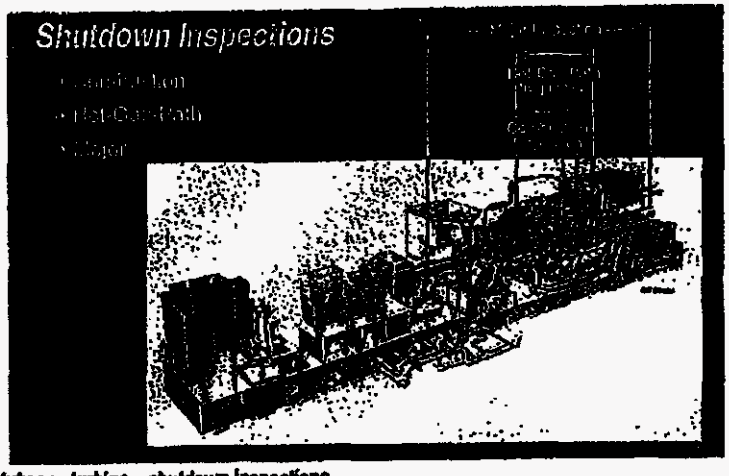

Figure 33. MS7001EA heavy-duty gas turbine – shutdown inspections

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Data should be taken to establish normal equipment start-up parameters as well as key steady state operating parameters. Steady state is defined as conditions at which no more than a 5°F/3°C change in wheelspace temperature occurs over a 15-minute time period. Data must be taken at regular intervals and should be recorded to permit an evaluation of the turbine performance and maintenance requirements as a function of operating time. This operating inspection data, summarized in *Figure 34*, includes: load versus exhaust temperature, vibration, fuel flow and pressure, bearing metal temperature, lube oil pressure, exhaust gas temperatures, exhaust temperature spread variation and startup time. This list is only a minimum and other parameters should be used as necessary. A graph of these parameters will help provide a basis for judging the conditions of the system. Deviations from the norm help pinpoint impending trouble, changes in calibration or damaged components.

Load vs. Exhaust Temperature

The general relationship between load and exhaust temperature should be observed and compared to previous data. Ambient temperature and barometric pressure will have some effect upon the absolute temperature level. High exhaust temperature can be an indicator of deterioration of internal parts, excessive leaks or a fouled air compressor. For mechanical drive applications, it may also be an indication of increased power required by the driven equipment.

Vibration Level

The vibration signature of the unit should be observed and recorded. Minor changes will occur with changes in operating conditions. However, large changes or a continuously increasing trend give indications of the need to apply corrective action.

Fuel Flow and Pressure

The fuel system should be observed for the general fuel flow versus load relationship. Fuel pressures through the system should be observed. Changes in fuel pressure can indicate the fuel nozzle passages are plugged, or that fuel metering elements are damaged or out of calibration.

Exhaust Temperature and Spread Variation

The most important control function to be observed is the exhaust temperature fuel override system and the back-up over temperature trip system. Routine verification of the operation and calibration of these functions will minimize wear on the hot-gas-path parts.

- Speed
- Load
- Fired Starts
- Fired Hours
- Site Barometric Reading
- Temperatures
  - Inlet Ambient
  - Compressor Discharge
  - Turbine Exhaust
  - Turbine Wheelspace
  - Lube Oil Header
  - Lube Oil Tank
  - Bearing Metal
  - Bearing Drains
  - Exhaust Spread
- Pressures
  - Compressor Discharge
  - Lube Pump(s)
  - Bearing Header
  - Cooling Water
  - Fuel
  - Filters (Fuel, Lube, Inlet Air)
- Vibration Data for Power Train
- Generator
  - Output Voltage
  - Phase Current
  - VARS
  - Load
  - Field Voltage
  - Field Current
  - Stator Temp.
  - Vibration
- Start-Up Time
- Coast-Down Time

Figure 34. Operating inspection data parameters

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The variations in turbine exhaust temperature spread should be measured and monitored on a regular basis. Large changes or a continuously increasing trend in exhaust temperature spread indicate combustion system deterioration or fuel distribution problems. If the problem is not corrected, the life of downstream hot-gas-path parts will be reduced.

Start-Up Time

Start-up time is an excellent reference against which subsequent operating parameters can be compared and evaluated. A curve of the starting parameters of speed, fuel signal, exhaust temperature and critical sequence bench marks versus time from the initial start signal will provide a good indication of the condition of the control system. Deviations from normal conditions help pinpoint impending trouble, changes in calibration or damaged components.

Coast-Down Time

Coast-down time is an excellent indicator of bearing alignment and bearing condition. The time period from when the fuel is shut off on a normal shutdown until the rotor comes to turning gear speed can be compared and evaluated.

Close observation and monitoring of these operating parameters will serve as the basis for effectively planning maintenance work and material requirements needed for subsequent shutdown periods.

Rapid Cool-Down

Prior to an inspection, it may be necessary to force cool the unit to speed the cool-down process and shorten outage time. Force cooling involves turning the unit at crank speed for an extended period of time to continue flowing ambient air through the machine. This is permitted, although a natural cool-down cycle on turning gear or ratchet is preferred for normal shutdowns when no outage is pending. Opening the compartment doors during any cool-down operation, however, is prohibited unless an emergency situation requires immediate compartment inspection—which requires that the doors be opened. Cool-down times should not be accelerated by opening the compartment doors or lagging panels, since uneven cooling of the outer casings may result in excessive case distortion and blade rubs that could potentially lead to tip distress if the rubs are significant.

Combustion Inspection

The combustion inspection is a relatively short disassembly shutdown inspection of fuel nozzles, liners, transition pieces, crossfire tubes and retainers, spark plug assemblies, flame detectors and combustor flow sleeves. This inspection concentrates on the combustion liners, transition pieces, fuel nozzles and end caps which are recognized as being the first to require replacement and repair in a good maintenance program. Proper inspection, maintenance and repair (*Figure 35*) of these items will contribute to a longer life of the downstream parts, such as turbine nozzles and buckets.

Figure 33 illustrates the section of an MS7001EA unit that is disassembled for a combustion inspection. The combustion liners, transition pieces and fuel nozzle assemblies should be removed and replaced with new or repaired components to minimize downtime. The removed liners, transition pieces and fuel nozzles can then be cleaned and repaired after the unit is returned to operation and be available for the next combustion inspection interval. Typical combustion inspection requirements for MS6001B/7001EA/9001E machines are:

- Inspect and identify combustion chamber components.
- Inspect and identify each crossfire tube, retainer and combustion liner.
- Inspect combustion liner for TBC spallation, wear and cracks. Inspect combustion system and discharge casing for debris and foreign objects.
- Inspect flow sleeve welds for cracking.

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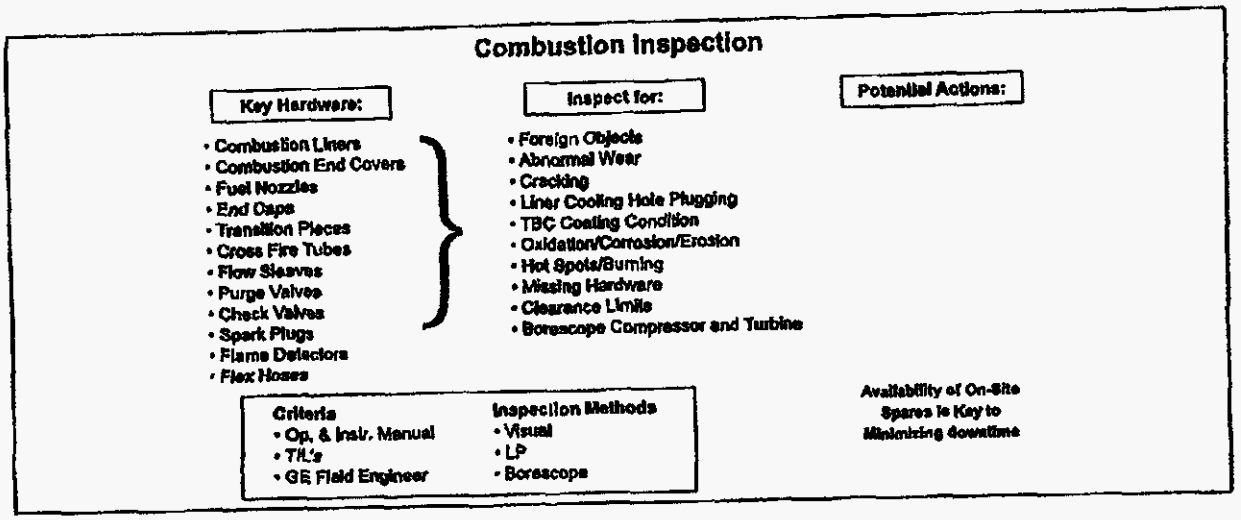

Figure 38. Combustion inspection – key elements

- Inspect transition piece for wear and cracks.
- Inspect fuel nozzles for plugging at tips, erosion of tip holes and safety lock of tips.
- Inspect all fluid, air, and gas passages in nozzle assembly for plugging, erosion, burning, etc.
- Inspect spark plug assembly for freedom from binding; check condition of electrodes and insulators.
- Replace all consumables and normal wear-and-tear items such as seals, lockplates, nuts, bolts, gaskets, etc.
- Perform visual inspection of first-stage turbine nozzle partitions and borescope inspect (*Figure 3*) turbine buckets to mark the progress of wear and deterioration of these parts. This inspection will help establish the schedule for the hot-gas-path inspection.
- Perform borescope inspection of compressor.
- Enter the combustion wrapper and observe the condition of blading in the aft end of axial-flow compressor with a borescope.
- Visually inspect the compressor inlet and turbine exhaust areas, checking condition of IGVs, IGV bushings, last-stage buckets and exhaust system components.
- Verify proper operation of purge and check valves. Confirm proper setting and calibration of the combustion controls.

After the combustion inspection is complete and the unit is returned to service, the removed combustion liners and transition pieces can be bench inspected and repaired, if necessary, by either competent on-site personnel, or off-site at a qualified GE Combustion Service Center. The removed fuel nozzles can be cleaned on-site and flow tested on-site, if suitable test facilities are available. For F Class gas turbines it is recommended that repairs and fuel nozzle flow testing be performed at qualified GE Service Centers.

Hot Gas Path Inspection

The purpose of a hot gas path inspection is to examine those parts exposed to high temperatures from the hot gases discharged from the combustion process. The hot gas path inspection outlined in *Figure 36* includes the full scope of the combustion inspection and, in addition, a detailed inspection of the turbine nozzles, stator shrouds and turbine buckets. To perform this inspection, the top half of the turbine shell must be removed. Prior to shell removal, proper machine centerline support using mechanical jacks is necessary to assure proper alignment of rotor

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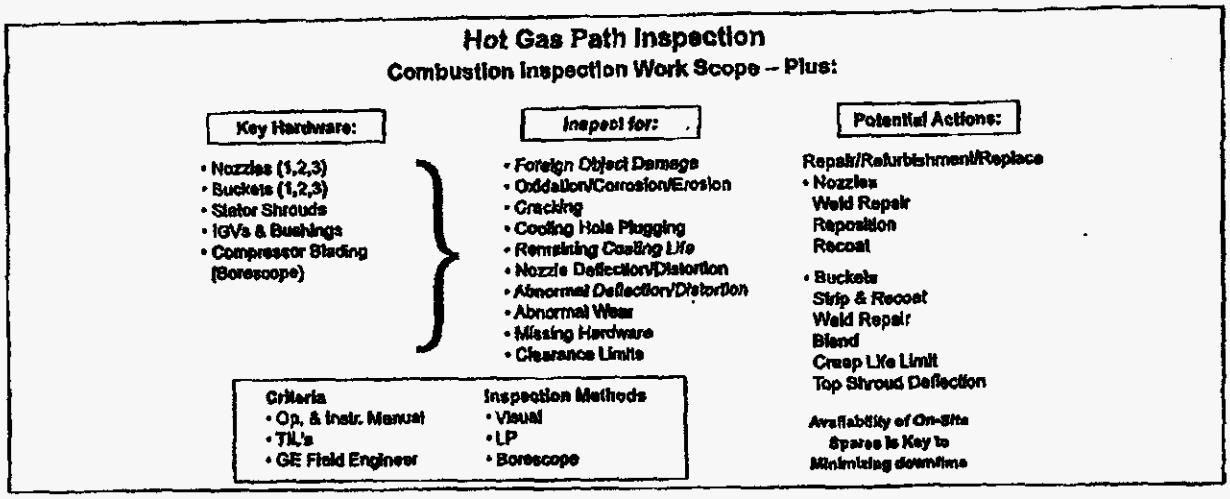

Figure 36. Hot gas path inspection – key elements

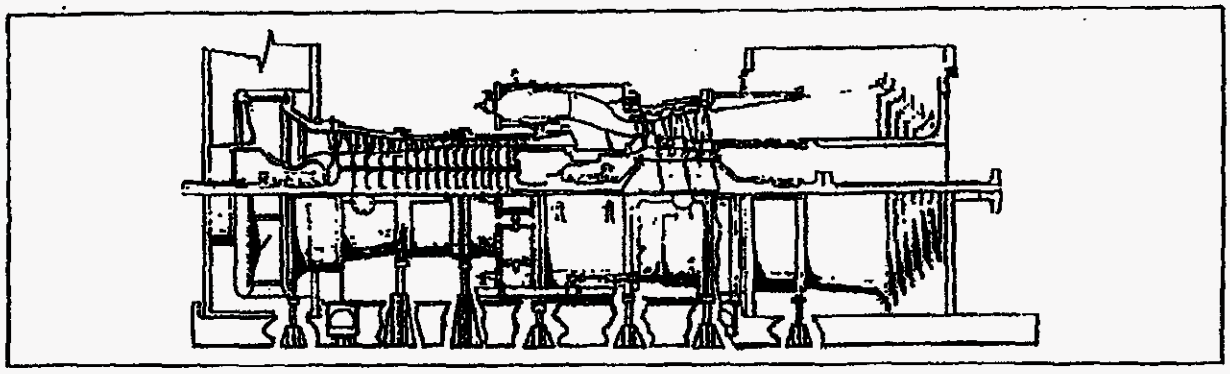

Figure 37. Stator tube jacking procedure – MS7001EA

to stator, obtain accurate half-shell clearances and prevent twisting of the stator casings. The MS7001EA jacking procedure is illustrated in *Figure 37*.

Special inspection procedures may apply to specific components in order to ensure that parts meet their intended life. These inspections may include, but are not limited to, dimensional inspections, Fluorescent Penetrant Inspection (FPI), Eddy Current Inspection (ECI) and other forms of non-destructive testing (NDT). The type of inspection required for specific hardware is determined on a part number and operational history basis, and can be attained from a service representative.

Similarly, repair action is taken on the basis of part number, unit operational history, and part condition. Repairs including (but not limited to) strip, chemical clean, HIP, heat treat, and recoat may also be necessary to ensure full parts life. Weld repair will be recommended when necessary, typically as determined by visual inspection and NDT. Failure to perform the required repairs may lead to retirement of the part before its life potential is fulfilled. In contrast, unnecessary repairs are an unneeded expenditure of time and resources. To verify the types of inspection and repair required, contact your service representative prior to an outage.

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For inspection of the hot gas path (*Figure 33*), all combustion transition pieces and the first-stage turbine nozzle assemblies must be removed. Removal of the second- and third-stage turbine nozzle segment assemblies is optional, depending upon the results of visual observations, clearance measurements, and other required inspections. The buckets can usually be inspected in place. Fluorescent penetrant inspection (FPI) of the bucket vane sections may be required to detect any cracks. In addition, a complete set of internal turbine radial and axial clearances (opening and closing) must be taken during any hot gas path inspection. Re-assembly must meet clearance diagram requirements to ensure against rubs and to maintain unit performance. Typical hot gas-path inspection requirements for all machines are:

- Inspect and record condition of first-, second- and third-stage buckets. If it is determined that the turbine buckets should be removed, follow bucket removal and condition recording instructions. Buckets with protective coating should be evaluated for remaining coating life.
- Inspect and record condition of first-, second- and third-stage nozzles.
- Inspect and record condition of later-stage nozzle diaphragm packings.
- Check seals for rubs and deterioration of clearance.
- Record the bucket tip clearances.
- Inspect bucket shank seals for clearance, rubs and deterioration.
- Check the turbine stationary shrouds for clearance, cracking, erosion, oxidation, rubbing and build-up.
- Check and replace any faulty wheelspace thermocouples.
- Enter compressor inlet plenum and observe the condition of the forward section of the compressor. Pay specific attention to IGVs, looking for corrosion, bushing wear evidenced by excessive clearance and vane cracking.
- Enter the combustion wrapper and, with a borescope, observe the condition of the blading in the aft end of the axial flow compressor.
- Visually inspect the turbine exhaust area for any signs of cracking or deterioration.

The first-stage turbine nozzle assembly is exposed to the direct hot-gas discharge from the combustion process and is subjected to the highest gas temperatures in the turbine section. Such conditions frequently cause nozzle cracking and oxidation and, in fact, this is expected. The second- and third-stage nozzles are exposed to high gas bending loads, which in combination with the operating temperatures, can lead to downstream deflection and closure of critical axial clearances. To a degree, nozzle distress can be tolerated and criteria have been established for determining when repair is required. These limits are contained in the Operations and Maintenance Manuals previously described. However, as a general rule, first stage nozzles will require repair at the hot gas path inspection. The second- and third-stage nozzles may require refurbishment to re-establish the proper axial clearances. Normally, turbine nozzles can be repaired several times to extend life and it is generally repair cost versus replacement cost that dictates the replacement decision.

Coatings play a critical role in protecting the buckets operating at high metal temperatures to ensure that the full capability of the high strength superalloy is maintained and that the bucket rupture life meets design expectations. This is particularly true of cooled bucket designs that operate above 1985°F (1085°C) firing temperature. Significant exposure of the base metal to the environment will accelerate the creep rate and can lead to premature replacement through a combination of increased temperature and stress and

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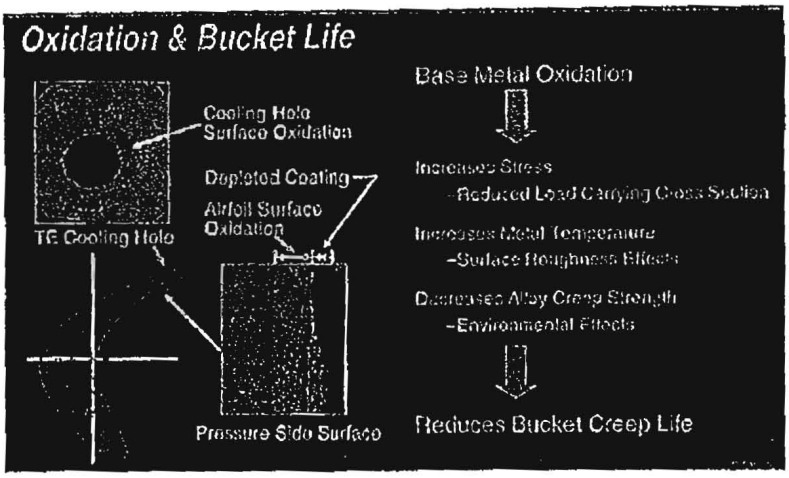

Figure 38. Stage 1 bucket oxidation and bucket life

a reduction in material strength, as described in *Figure 38*. This degradation process is driven by oxidation of the unprotected base alloy. In the past, on early generation uncooled designs, surface degradation due to corrosion or oxidation was considered to be a performance issue and not a factor in bucket life. This is no longer the case at the higher firing temperatures of current generation designs.

Given the importance of coatings, it must be recognized that even the best coatings available will have a finite life and the condition of the coating will play a major role in determining bucket replacement life. Refurbishment through stripping and recoating is an option for extending bucket life, but if recoating is selected, it should be done before the coating is breached to expose base metal. Normally, for turbines in the MS7001EA class, this means that recoating will be required at the hot gas path inspection. If recoating is not performed at the hot gas path inspection, the runout life of the buckets would generally extend to the major inspection, at which point the buckets would be replaced. For F class gas turbines recoating of the first stage buckets is recommended at each hot gas path inspection.

Visual and borescope examination of the hot gas path parts during the combustion inspections as well as nozzle-deflection measurements will allow the operator to monitor distress patterns and progression. This makes part-life predictions more accurate and allows adequate time to plan for replacement or refurbishment at the time of the hot-gas-path inspection. It is important to recognize that to avoid extending the hot gas path inspection, the necessary spare parts should be on site prior to taking the unit out of service.

Major Inspection

The purpose of the major inspection is to examine all of the internal rotating and stationary components from the inlet of the machine through the exhaust. A major inspection should be scheduled in accordance with the recommendations in the owner's Operations and Maintenance Manual or as modified by the results of previous borescope and hot gas path inspection. The work scope shown in *Figure 39* involves inspection of all of the major flange-to-flange components of the gas turbine, which are subject to deterioration during normal turbine operation. This inspection includes previous elements of the combustion and hot gas path inspections, in addition to laying open the complete flange-to-flange gas turbine to the horizontal joints, as shown in *Figure 40*.

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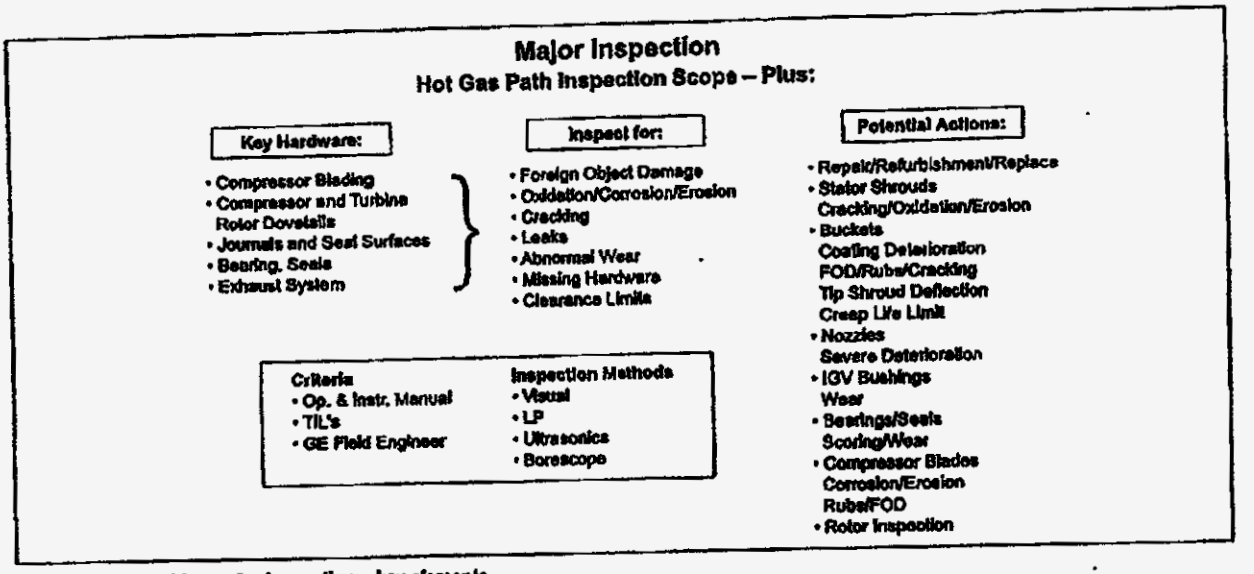

Figure 39. Gas turbine major inspection – key elements

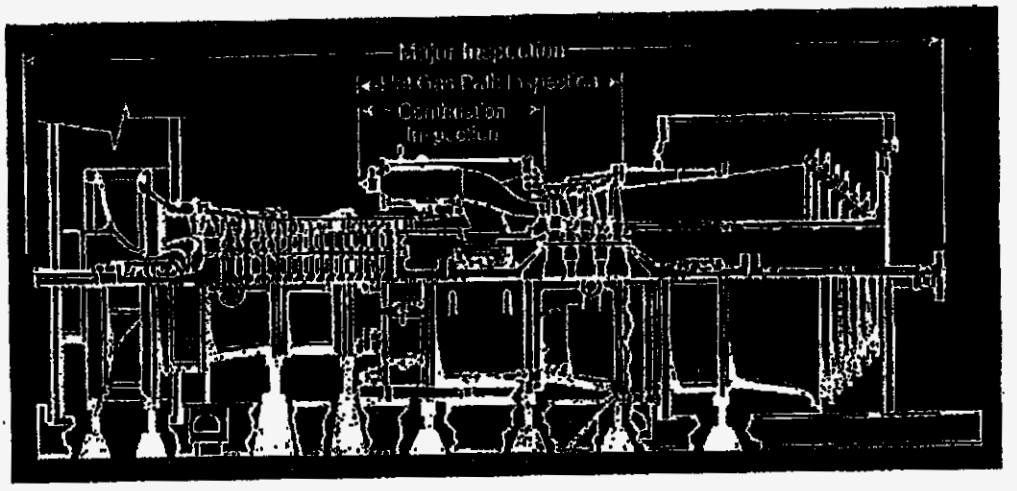

Figure 40. Major inspection work scope

Removal of all of the upper casings allows access to the compressor rotor and stationary compressor blading, as well as to the bearing assemblies. Prior to removing casings, shells and frames, the unit must be properly supported. Proper centerline support using mechanical jacks and jacking sequence procedures are necessary to assure proper alignment of rotor to stator, obtain accurate half shell clearances and to prevent twisting of the casings while on the half shell.

Typical major inspection requirements for all machines are:

- All radial and axial clearances are checked against their original values (opening and closing).
- Casings, shells and frames/diffusers are inspected for cracks and erosion.
- Compressor inlet and compressor flow-path are inspected for fouling, erosion, corrosion and

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leakage. The IGVs are inspected, looking for corrosion, bushing wear and vane cracking.

- Rotor and stator compressor blades are checked for tip clearance, rubs, impact damage, corrosion pitting, bowing and cracking.
- Turbine stationary shrouds are checked for clearance, erosion, rubbing, cracking, and build-up.
- Seals and hook fits of turbine nozzles and diaphragms are inspected for rubs, erosion, fretting or thermal deterioration.
- Turbine buckets are removed and a non-destructive check of buckets and wheel dovetails is performed (first stage bucket protective coating should be evaluated for remaining coating life). Buckets that were not recoated at the hot gas path inspection should be replaced. Wheel dovetail fillets, pressure faces, edges, and intersecting features must be closely examined for conditions of wear, galling, cracking or fretting.
- Rotor inspections recommended in the maintenance and inspection manual or by Technical Information Letters should be performed.
- Bearing liners and seals are inspected for clearance and wear.
- Inlet systems are inspected for corrosion, cracked silencers and loose parts.
- Exhaust systems are inspected for cracks, broken silencer panels or insulation panels.
- Check alignment – gas turbine to generator/gas turbine to accessory gear.

Comprehensive inspection and maintenance guidelines have been developed by GE and are provided in the Operations and Maintenance Manual to assist users in performing each of the inspections previously described.

PARTS PLANNING

Lack of adequate on-site spares can have a major effect on plant availability; therefore, prior to a scheduled disassembly type of inspection, adequate spares should be on site. A planned outage such as a combustion inspection, which should only take two to five days, could take weeks. GE will provide recommendations regarding the types and quantities of spare parts needed; however, it is up to the owner to purchase these spare parts on a planned basis allowing adequate lead times.

Early identification of spare parts requirements ensures their availability at the time the planned inspections are performed. There are two documents which support the ordering of gas turbine parts by catalog number. The first is the Renewal Parts Catalog – Illustrations and Text. This document contains generic illustrations which are used for identifying parts. The second document, the Renewal Parts Catalog Ordering Data Manual, contains unit site-specific catalog ordering data.

Additional benefits available from the renewal parts catalog data system are the capability to prepare recommended spare parts lists for the combustion, hot-gas-path and major inspections as well as capital and operational spares.

Furthermore, interchangeability lists may be prepared for multiple units. The information contained in the Catalog Ordering Data Manual can be provided as a computer printout, on microfiche or on a computer disc. As the size of the database grows, and as generic illustrations are added, the usefulness of this tool will be continuously enhanced.

Typical expectations for estimated repair cycles for some of the major components are shown in *Appendix D*. These tables assume that operation of the unit has been in accordance with all of the manufacturer's specifications and instructions. Maintenance inspections

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and repairs are also assumed to be done in accordance with the manufacturer's specifications and instructions. The actual repair and replacement cycles for any particular gas turbine should be based on the user's operating procedures, experience, maintenance practices and repair practices. The maintenance factors previously described can have a major impact on both the component repair interval and service life. For this reason, the intervals given in *Appendix D* should only be used as guidelines and not certainties for long range parts planning. Owners may want to include contingencies in their parts planning.

The expected repair and replacement cycle values reflect current production hardware.

To achieve these lives, current production parts with design improvements and newer coatings are required. With earlier production hardware, some of these lives may not be achieved. Operating factors and experience gained during the course of recommended inspection and maintenance procedures will be a more accurate predictor of the actual intervals.

Appendix D shows expected repair and replacement intervals based on the recommended inspection intervals shown in *Figure 42*. The application of inspection (or repair) intervals other than those shown in *Figure 42* can result in different replacement intervals (as a function of the number of repair intervals) than those shown in *Appendix D*. See your GE representative for details on a specific system.

It should be recognized that, in some cases, the service life of a component is reached when it is no longer economical to repair any deterioration as opposed to replacing at a fixed interval. This is illustrated in *Figure 41* for a first stage nozzle, where repairs continue until either the nozzle cannot be restored to minimum acceptance standards or the repair cost exceeds or approaches the replacement cost. In other cases, such as first-stage buckets, repair options are limited by factors such as irreversible material damage. In both cases, users should follow GE recommendations regarding replacement or repair of these components.

While the parts lives shown in *Appendix D* are guidelines, the life consumption of individual parts within a parts set can have variations. The repair versus replacement economics shown in *Figure 41* may lead to a certain percentage of "fallout," or scrap, of parts being repaired. Those parts that fallout during the repair process will need to be replaced by new parts. The amount of fallout of parts depends on the unit operating environment history, the specific part design, and the current state-of-the-art for repair technology.

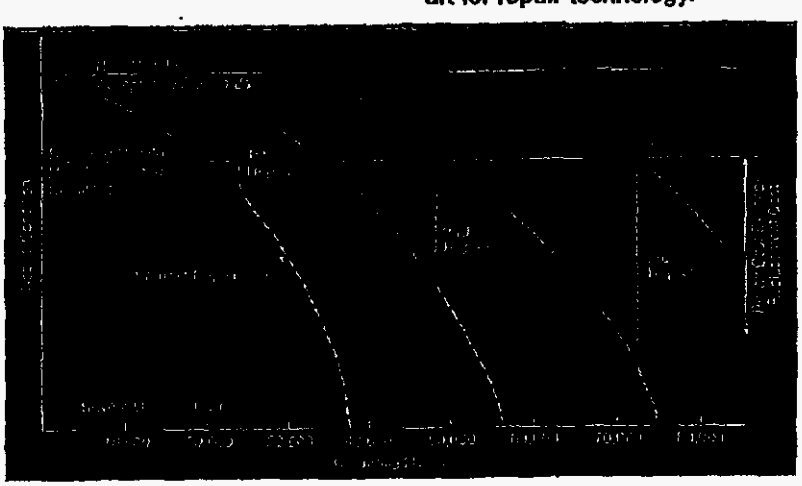

Figure 41. First-stage nozzle wear-preventive maintenance gas fired – continuous dry – base load

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Type of Inspection	Combustion System	Factored Hours / Factored Starts										
		MS3002K	MS5001PA/ MS6001C,B	MS6B	MS7001B/EA	MS9E	MS9FA	MS7FA/FA+	MS7FA+e	MS9FA/FA+	MS9FA+e	MS7FB
Combustion	Non-DLN	24,000/800	12,000/800[1][2]	12,000/1,200[2][3]/800	8,000/800[2][3]	8,000/800[2][3]	--	--	--	--	--	--
	DLN	--	8,000/800	12,000/1,200	12,000/800	12,000/800	8,000/450	8,000/450	12,000/450	8,000/450	8,000/450	8,000/450
Hot Gas Path		24,000/1,200	Eliminated/1,200	24,000/1,200	24,000/1,200	24,000/800	24,000/800	24,000/800	24,000/800	24,000/800	24,000/800	24,000/800
Major		48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400	48,000/2,400

Factors That Can Reduce Maintenance Intervals
- Fuel
- Load Setting
- Steam/water Injection
- Peak Load TF Operation
- Trips
- Start Cycle
- Hardware Design

(1) Units with Lean Head End liners have a 400 starts combustion inspection interval.
(2) Machines with 6581 and 6BeV combustion hardware have a 12,000/600 combustion inspection interval.
(3) Multiple Non-DLN configurations exist (Standard, MNQC, IGCC). The most limiting case is shown, however different quoting limits may exist on a machine and hardware basis. Contact a GE Energy representative for further information.

NOTE: Factored Hours/Starts intervals include an allowance for nominal trip maintenance factor effects.
Hours/Starts intervals for Major inspection are quoted in Actual Hours and Actual Starts.

Figure 42. Base line recommended inspection intervals: base load – gas fuel – dry

INSPECTION INTERVALS

Figure 42 lists the recommended combustion, hot-gas-path and major inspection intervals for current production GE turbines operating under ideal conditions of gas fuel, base load, and no water or steam injection. Considering the maintenance factors discussed previously, an adjustment from these maximum intervals may be necessary, based on the specific operating conditions of a given application. Initially, this determination is based on the expected operation of a turbine installation, but this should be reviewed and adjusted as actual operating and maintenance data are accumulated. While reductions in the maximum intervals will result from the factors described previously, increases in the maximum interval can also be considered where operating experience has been favorable. The condition of the hot-gas-path parts provides a good basis for customizing a program of inspection and maintenance; however, the condition of the compressor and bearing assemblies is the key driver in planning a Major Inspection.

GE can assist operators in determining the appropriate maintenance intervals for their particular application. Equations have been developed that account for the factors described earlier and can be used to determine application specific hot gas path and major inspection intervals.

Hot Gas Path Inspection Interval

The hours-based hot gas path criterion is determined from the equation given in *Figure 43*. With this equation, a maintenance factor is determined that is the ratio of factored operating hours and actual operating hours. The factored hours consider the specifics of the duty cycle relating to fuel type, load setting and steam or water injection. Maintenance factors greater than one reduce the hot gas path inspection interval from the 24,000 hour ideal case for continuous base load, gas fuel and no steam or water injection. To determine the application specific maintenance interval, the maintenance factor is divided into 24,000, as shown in *Figure 43*.

The starts-based hot-gas-path criterion is determined from the equation given in *Figure 44*. As with the hours-based criteria, an application specific starts-based hot gas path inspection interval is calculated from a maintenance factor that is determined from the number of trips typically being experienced, the load level and loading rate.

As previously described, the hours and starts operating spectrum for the application is evaluated

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Hours-Based HGP Inspection

$$\text{Maintenance Interval (Hours)} = \frac{24000}{\text{Maintenance Factor}}$$

Where:

$$\text{Maintenance Factor} = \frac{\text{Factored Hours}}{\text{Actual Hours}}$$

Factored Hours = $(K + M \times I) \times (G + 1.5D + A_f H + 6P)$
Actual Hours = $(G + D + H + P)$
G = Annual Base Load Operating hours on Gas Fuel
D = Annual Base Load Operating hours on Distillate Fuel
H = Annual Operating Hours on Heavy Fuel
A_f = Heavy Fuel Severity Factor
(Residual A_f = 3 to 4, Crude A_f = 2 to 3)
P = Annual Peak Load Operating Hours
I = Percent Water/Steam Injection Referenced to Inlet Air Flow
M&K = Water/Steam Injection Constants

M	K	Control	Steam Injection	N2/N3 Material
0	1	Dry	<2.2%	GTD-222/FSX-414
0	1	Dry	>2.2%	GTD-222
.18	.6	Dry	>2.2%	FSX-414
.18	1	Wet	>0%	GTD-222
.55	1	Wet	>0%	FSX-414

Figure 43. Hot gas path maintenance interval: hours-based criterion

against the recommended hot gas path intervals for starts and for hours. The limiting criterion (hours or starts) determines the maintenance interval. An example of the use of these equations for the hot gas path is contained in *Appendix A*.

Rotor Inspection Interval

Like HGP components, the unit rotor has a maintenance interval involving removal, disassembly and thorough inspection. This interval indicates the serviceable life of the rotor and is generally considered to be the teardown inspection and repair/replacement interval for the rotor. Customers should contact GE when their rotor has reached the end of its serviceable life for technical advisement.

The starts-based rotor maintenance interval is determined from the equation given in *Figure 45.* Adjustments to the rotor maintenance interval are determined from rotor-based operating factors as were described previously. In the calculation for the starts-based rotor maintenance interval, equivalent starts are determined for cold, warm, and hot starts

Starts-Based HGP Inspection

$$\text{Maintenance Interval (Starts)} = \frac{S}{\text{Maintenance Factor}}$$

Where:

$$\text{Maintenance Factor} = \frac{\text{Factored Starts}}{\text{Actual Starts}}$$

$$\text{Factored Starts} = 0.5N_A + N_B + 1.3N_P + 20E + 2F + \sum_{i=1}^{\eta} (a_{Ti} - 1)\, T_i$$

$$\text{Actual Starts} = (N_A + N_B + N_P)$$

S = Maximum Starts-Based Maintenance Interval (Model Size Dependent)
N_A = Annual Number of Part Load Start/Stop Cycles (<60% Load)
N_B = Annual Number of Base Load Start/Stop Cycles
N_P = Annual Number of Peak Load Start/Stop Cycles (>100% Load)
E = Annual Number of Emergency Starts
F = Annual Number of Fast Load Starts
T = Annual Number of Trips
a_T = *Trip Severity* Factor = f(Load) (See Figure 21)
η = Number of Trip Categories (i.e.Full Load, Part Load, etc.)

Model Series	S	Model Series	S
MS6B/MS7EA	1,200	MS9E	900
MS6FA	900	7/9 F Class	900

Figure 44. Hot gas path maintenance interval: starts-based criterion

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Starts-Based Rotor Inspection

$$\text{Rotor Maintenance Interval} = \frac{5000^{(1)}}{\text{Maintenance Factor}} \quad \begin{matrix}\text{(Not to exceed 5000 starts)} \\ \text{MF} >= 1\end{matrix}$$

$$\text{Maintenance Factor} = \frac{F_h \cdot N_h + F_{w1} \cdot N_{w1} + F_{w2} \cdot N_{w2} + F_c \cdot N_c + F_t \cdot N_t}{N_h + N_{w1} + N_{w2} + N_c}$$

Number of Starts

- N_h = Number of hot starts
- N_{w1} = Number of Warm1 starts
- N_{w2} = Number of Warm2 starts
- N_c = Number of cold starts
- N_t = Number of trips

Start Factors

- F_h = Hot start factor (Down 1-4 hr)*
- F_{w1} = Warm1 start factor (Down 4-20 hr)
- F_{w2} = Warm2 start factor (Down 20-40 hr)
- F_c = Cold start factor (Down >40 hr)
- F_t = Trip from load factor

(1) F class
Note: Start factors for 7/9 FA+e machines are tabulated in Figure 23.
For other F Class machines, refer to applicable TILs.

Figure 45. Rotor maintenance interval: starts-based criterion

over a defined time period by multiplying the appropriate cold, warm and hot start operating factors by the number of cold, warm and hot starts respectively. In this calculation, the classification of start is key. Additionally, equivalent starts for trips from load are added. The total equivalent starts are divided by the actual number of starts to yield the maintenance factor. The rotor starts-based maintenance interval for a specific application is determined by dividing the baseline rotor maintenance interval of 5000 starts by the calculated maintenance factor. As indicated in *Figure 45*, the baseline rotor maintenance interval is also the maximum interval, since calculated maintenance factors less than one are not considered.

Figure 46 describes the procedure to determine the hours-based maintenance criterion. Peak load operation is the primary maintenance factor for the F class rotors and will act to increase the hours-based maintenance factor and to reduce the rotor maintenance interval.

When the rotor reaches the limiting inspection interval determined from the equations described in *Figures 45 and 46*, a disassembly of the rotor is required so that a complete inspection of the rotor components in both the compressor and turbine can be performed. It should be expected that some rotor components will require replacement at this inspection point, and depending on the extent of refurbishment and part replacement, subsequent inspections may be required at a reduced interval.

As with major inspections, the rotor repair interval should include thorough dovetail inspections for wear and cracking. The baseline rotor life is predicated upon sound inspection results at the majors.

The baseline intervals of 144,000 hours and 5000

Hours-Based Rotor Inspection

$$\text{Rotor Maintenance Interval} = \frac{144000^{(1)}}{\text{Maintenance Factor}}$$

$$\text{Maintenance Factor} = \frac{H + 2*P^{(2)}}{H + P}$$

Where:

H – Base load hours
P – Peak load hours

(1) F class
(2) For E-class, MF = (H + 2*P + 2*TG) / (H + P), where TG is hours on turning gear.

Note: To diminish potential turning gear impact, Major inspections must include a thorough visual examination of the turbine dovetails for signs of wearing, galling, fretting, or cracking.

Figure 46. Rotor maintenance interval: hours-based criterion

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starts in *Figures 45 and 46* pertain to F class rotors. For rotors other than F class, rotor maintenance should be performed at intervals recommended by GE through issued Technical Information Letters (TILs). Where no recommendations have been made, rotor inspection should be performed at 5,000 factored starts or 200,000 factored hours.

Combustion Inspection Interval

Equations have been developed that account for the earlier mentioned factors affecting combustion maintenance intervals. These equations represent a generic set of maintenance factors that provide general guidance on maintenance planning. As such, these equations do not represent the specific capability of any given combustion system. They do provide, however, a generalization of combustion system experience. See your GE Energy representative for maintenance factors and limitations of specific combustion systems. For combustion parts, the base line operating conditions that result in a maintenance factor of unity are normal fired start-up and shut-down (no trip) to base load on natural gas fuel without steam or water injection. Application of the Extendor™ Combustion System Wear Kit has the potential to significantly increase maintenance intervals.

An hours-based combustion maintenance factor can be determined from the equations given in *Figure 47* as the ratio of factored-hours to actual operating hours. Factored-hours considers the effects of fuel type, load setting and steam or water injection. Maintenance factors greater than one reduce recommended combustion inspection intervals from those shown in *Figure 42* representing baseline operating conditions. To obtain a recommended inspection interval for a specific application, the maintenance factor is divided into the recommended base line inspection interval.

A starts-based combustion maintenance factor can be determined from the equations given in *Figure 48* and considers the effect of fuel type, load setting, emergency starts, fast loading rates, trips and steam or water injection. An application specific recommended inspection interval can be determined from the baseline inspection interval in *Figure 42* and the maintenance factor from *Figure 48*.

Appendix B shows six example maintenance factor calculations using the above hours and starts maintenance factors equations.

Maintenance Factor = (Factored Hours)/(Actual Hours)
Factored Hours = $\sum (K_i \times Af_i \times Ap_i \times t_i)$, i = 1 to n Operating Modes
Actual Hours = $\sum (t_i)$, i = 1 to n Operating Modes
Where:
i = Discrete Operating mode (or Operating Practice of Time Interval)
t_i = Operating hours at Load in a Given Operating mode
Ap_i = Load Severity factor
Ap = 1.0 up to Base Load
Ap = exp(0.018 x Peak Firing Temp Adder in deg F) for Peak Load
Af_i = Fuel Severity Factor (dry)
Af = 1.0 for Gas Fuel (1)
Af = 1.5 for Distillate Fuel, Non-DLN (2.5 for DLN)
Af = 2.5 for Crude (Non-DLN)
Af = 3.5 for Residual (Non-DLN)
K_i = Water/Steam Injection Severity Factor
(% Steam Referenced to Inlet Air Flow, w/f = Water to Fuel Ratio)
K = Max(1.0, exp(0.34(%Steam – 2.00%))) for Steam, Dry Control Curve
K = Max(1.0, exp(0.34(%Steam – 1.00%))) for Steam, Wet Control Curve
K = Max(1.0, exp(1.60(w/f – 0.80))) for Water, Dry Control Curve
K = Max(1.0, exp(1.60(w/f – 0.40))) for Water, Wet Control Curve

(1) Af = 1.0 for DLN 1 extended lean-lean and DLN 2.0 lean-lean operating modes.

Figure 47. Combustion inspection hours-based maintenance factors

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Maintenance Factor = (Factored starts)/(Actual Starts)
Factored Starts = $\sum [K_i \times At_i \times Af_i \times Ap_i \times As_i \times N_i]$, i = 1 to n Start/Stop Cycles
Actual Starts = $\sum (N_i)$, i = 1 to n Start/Stop Cycles
Where:

i = Discrete Start/Stop Cycle (or Operating Practice)
N_i = Start/Stop Cycles in a Given Operating Mode
As_i = Start Type Severity Factor
- As = 1.0 for Normal Start
- As = 1.2 for Start with Fast Load
- As = 3.0 for Emergency Start

Ap_i = Load Severity Factor
- Ap = 1.0 up to Base Load
- Ap = exp(0.009 x Peak Firing Temp Adder in deg F) for Peak Load

At_i = Trip Severity Factor
- At = 0.5 + exp(0.0125*%Load) for Trip

Af_i = Fuel Severity Factor (Dry, at Load)
- Af = 1.0 for Gas Fuel
- Af = 1.25 for Non-DLN (or 1.5 for DLN) for Distillate Fuel
- Af = 2.0 for Crude (Non-DLN)
- Af = 3.0 for Residual (Non-DLN)

K_i = Water/Steam Injection Severity Factor
(%Steam Referenced to Inlet Air Flow, w/f = Water to Fuel Ratio)
- K = Max(1.0, exp(0.34(%Steam – 1.00%))) for Steam, Dry Control Curve
- K = Max(1.0, exp(0.34(%Steam – 0.50%))) for Steam, Wet Control Curve
- K = Max(1.0, exp(1.80(w/f – 0.40))) for Water, Dry Control Curve
- K = Max(1.0, exp(1.80(w/f – 0.20))) for Water, Wet Control Curve

Figure 48. Combustion inspection starts-based maintenance factors

MANPOWER PLANNING

It is essential that advanced manpower planning be conducted prior to an outage. It should be understood that a wide range of experience, productivity and working conditions exist around the world. However, based upon maintenance inspection man-hour assumptions, such as the use of an average crew of workers in the United States with trade skill (but not necessarily direct gas turbine experience), with all needed tools and replacement parts (no repair time) available, an estimate can be made. These estimated craft labor man-hours should include controls and accessories and the generator. In addition to the craft labor, additional resources are needed for technical direction of the craft labor force, specialized tooling, engineering reports, and site mobilization/de-mobilization.

Inspection frequencies and the amount of downtime varies within the gas turbine fleet due to different duty cycles and the economic need for a unit to be in a state of operational readiness. It can be demonstrated that an 8000-hour interval for a combustion inspection with minimum downtime can be achievable based on the above factors. Contact your local GE Energy representative for the specific man-hours and recommended crew size for your specific unit.

Depending upon the extent of work to be done during each maintenance task, a cooldown period of 4 to 24 hours may be required before service may be performed. This time can be utilized productively for job move-in, correct tagging and locking equipment out-of-service and general work preparations. At the conclusion of the maintenance work and systems check out, a turning gear time of two to eight hours is normally allocated prior to starting the unit. This time can be used for job clean-up and arranging for any repairs required on removed parts.

Local GE field service representatives are available to help plan your maintenance work to reduce downtime and labor costs. This planned approach will outline the renewal parts that may be needed and the projected work scope, showing which tasks can be accomplished in parallel and which tasks must be

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sequential. Planning techniques can be used to reduce maintenance cost by optimizing lifting equipment schedules and manpower requirements. Precise estimates of the outage duration, resource requirements, critical-path scheduling, recommended replacement parts, and costs associated with the inspection of a specific installation may be obtained from the local GE field services office.

CONCLUSION

GE heavy-duty gas turbines are designed to have an inherently high availability. To achieve maximum gas turbine availability, an owner must understand not only the equipment, but the factors affecting it. This includes the training of operating and maintenance personnel, following the manufacturer's recommendations, regular periodic inspections and the stocking of spare parts for immediate replacement. The recording of operating data, and analysis of these data, are essential to preventative and planned maintenance. A key factor in achieving this goal is a commitment by the owner to provide effective outage management and full utilization of published instructions and the available service support facilities.

It should be recognized that, while the manufacturer provides general maintenance recommendations, it is the equipment user who has the major impact upon the proper maintenance and operation of equipment. Inspection intervals for optimum turbine service are not fixed for every installation, but rather are developed through an interactive process by each user, based on past experience and trends indicated by key turbine factors. In addition, through application of a Contractual Service Agreement to a particular turbine, GE can work with a user to establish a maintenance program that may differ from general recommendations but will be consistent with contractual responsibilities.

The level and quality of a rigorous maintenance program have a direct impact on equipment reliability and availability. Therefore, a rigorous maintenance program which optimizes both maintenance cost and availability is vital to the user. A rigorous maintenance program will minimize overall costs, keep outage downtimes to a minimum, improve starting and running reliability and provide increased availability and revenue earning ability for GE gas turbine users.

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APPENDIX

A.1) Example 1 – Hot Gas Path Maintenance Interval Calculation

An MS7001EA user has accumulated operating data since the last hot gas path inspection and would like to estimate when the next one should be scheduled. The user is aware from GE publications that the normal HGP interval is 24,000 hours if operating on natural gas, with no water or steam injection, and at base load. It is also understood that the nominal starts interval is 1200, based on normal startups, no trips, no emergency starts. The actual operation of the unit since the last hot gas path inspection is much different from the GE "baseline case."

Annual hours on natural gas, base load
= G = 3200 hr/yr

Annual hours on light distillate
= D = 350 hr/yr

Annual hours on peak load
= P = 120 hr/yr

Steam injection rate
= I = 2.4%

Also, since the last hot gas path inspection,

140 Normal start-stop cycles:

40 Part load

100 Base load

0 Peak load

In addition,

E = 2 Emergency Starts w / ramp to base load

F = 5 Fast loads ending in a normal shut down from base load

T = 20 Starts with trips from base load (a_{Ti} = 8)

For this particular unit, the second and third-stage nozzles are FSX-414 material. The unit operates on "dry control curve."

From *Figure 43*, at a steam injection rate of 2.4%, the value of "M" is .18, and "K" is .6.

From the hours-based criteria, the maintenance factor is determined from Figure 43.

$$MF = \frac{[K + M(I)] \times [G + 1.5(D) + Af(H) + 6(P)]}{(G + D + H + P)}$$

$$MF = \frac{[.6 + .18(2.4)] \times [3200 + 1.5(350) + 0 + 6(120)]}{(3200 + 350 + 0 + 120)}$$

$$MF = 1.25$$

The hours-based adjusted inspection interval is therefore,

H = 24,000/1.25

H = 19,200 hours [Note, since total annual operating hours is 3670, the estimated time to reach 19,200 hours is 5.24 years (19,200/3670).]

From the starts-based criteria, the maintenance factor is determined from *Figure 44*.

The total number of part load starts is

N_A = 40/yr

The total number of base load starts is

N_B = 100 + 2 + 5 + 20 = 127/yr

The total number of peak load starts is

N_P = 0/yr

$$MF = \frac{[0.5 (N_A)+(N_B)+1.3(N_P)+20(E)+2(F) + \sum_{i=1}^{n}(a_n-1)T_i}{N_A + N_B + N_P}$$

$$MF = \frac{0.5(40)+(127)+1.3(0)+20(2)+2(5)+(8-1)20}{40+127+0}$$

$$MF = 2$$

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The adjusted inspection interval based on starts is

S = 1200/2.0

S = 600 starts [Note, since the total annual number of starts is 167, the estimated time to reach 600 starts is 600/167 = 3.6 years.]

In this case, the starts-based maintenance factor is greater than the hours maintenance factor and therefore the inspection interval is set by starts. The hot gas path inspection interval is 600 starts (or 3.6 years).

A.2) Example 2 – Hot Gas Path Factored Starts Calculation

An MS7001EA user has accumulated operating data for the past year of operation. This data shows number of trips from part, base, and peak load, as well as emergency starting and fast loading. The user would like to calculate the total number of factored starts in order to plan the next HGP outage. *Figure 44* is used to calculate the total number of factored starts as shown below.

Operational history:

150 Start-stop cycles per year:

40 Part load

60 Base load

50 Peak load

50 ending in trips:

10 from 105% load

5 from 50% load (part load)

35 from 85% load (base load)

In addition,

3 Emergency Starts w / ramp to base load:

2 ended in a trip from full load

1 ended in a normal shutdown

4 Fast loads:

1 tripped during loading at 50% load

3 achieved base load and ended in a normal shutdown

Total Starts

Part Load, $N_A = 40 + 1 = 41$

Base Load, $N_B = 60 + 3 + 3 = 66$

Peak Load, $N_P = 50$

Total Trips

1. 50% load (aT_1=6.5), $T_1 = 5 + 1 = 6$
2. Full load (aT_2=8), $T_2 = 35 + 2 = 37$
3. Peak load (aT_3=10), $T_3 = 10$

Additional Cycles

Emergency starting, E = 3

Fast loading, F = 4

From the starts-based criteria, the total number of factored starts is determined from *Figure 44*.

$$FS = 0.5(NA)+(NB)+1.3(NP)+20(E)+2(F)+\sum_{i=1}^{n}(a_n - a_{n-1})T_i$$

$$FS = 0.5(41)+(66)+1.3(50)+20(3)+2(4)+[(6.5-1)6+(8-1)37+(10-1)10]=601.50$$

$$AS = 41 + 66 + 50 = 157$$

$$MF = \frac{601.5}{157} = 3.8$$

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B) Examples – Combustion Maintenance Interval Calculations (reference Figures 47 and 48)

7EA DLN 1 Peaking Duty with Power Augmentation

+50F Tfire Increase		Gas Fuel	
3.5% Steam Augmentation		6 Hours/Start	
Start with Fast Load		Wet Control Curve	
Normal Shut Down (No Trip)			
Factored Hours = Ki * Afi * Api * fi =			34.5 Hours
Hours Maintenance Factor =		(34.5/6)	5.8
Where	Ki =	2.34 Max(1.0, exp(0.34(3.50-1.00))) Wet	
	Afi =	1.00 Gas Fuel	
	Api =	2.48 exp(0.018(50)) Peaking	
	fi =	6.0 Hours/Start	
Factored Starts = Ki * Afi * Ali * Api * Asi * Ni =			5.2 Starts
Starts Maintenance Factor =		(5.2/1)	5.2
Where	Ki =	2.77 Max(1.0, exp(0.34(3.50-0.50))) Wet	
	Afi =	1.00 Gas Fuel	
	Ali =	1.00 No Trip at Load	
	Api =	1.57 exp(0.009(50)) Peaking	
	Asi =	1.20 Start with Fast Load	
	Ni =	1.0 Considering Each Start	

7EA Standard Combustor Baseload on Crude Oil

No Tfire Increase		Crude Oil Fuel	
1.0 Water/Fuel Ratio		220 Hours/Start	
Normal Start and Load		Dry Control Curve	
Normal Shut Down (No Trip)			
Factored Hours = Ki * Afi * Api * fi =			788.3 Hours
Hours Maintenance Factor =		(788.3/220)	3.6
Where	Ki =	1.43 Max(1.0, exp(1.80(1.00-0.80))) Dry	
	Afi =	2.50 Crude Oil, Std (Non-DLN)	
	Api =	1.00 Baseload	
	fi =	220.0 Hours/Start	
Factored Starts = Ki * Afi * Ali * Api * Asi * Ni =			5.9 Starts
Starts Maintenance Factor =		(5.9/1)	5.9
Where	Ki =	2.94 Max(1.0, exp(1.80(1.00-0.40))) Dry	
	Afi =	2.00 Crude Oil, Std (Non-DLN)	
	Ali =	1.00 No Trip at Load	
	Api =	1.00 Baseload	
	Asi =	1.00 Normal Start	
	Ni =	1.0 Considering Each Start	

7FA+e DLN 2.6 Baseload on Distillate

No Tfire Increase		Distillate Fuel	
1.1 Water/Fuel Ratio		220 Hours/Start	
Normal Start		Dry Control Curve	
Normal Shut Down (No Trip)			
Factored Hours = Ki * Afi * Api * fi =			943.8 Hours
Hours Maintenance Factor =		(943.8/220)	4.3
Where	Ki =	1.72 Max(1.0, exp(1.80(1.10-0.80))) Dry	
	Afi =	2.50 Distillate Fuel, DLN	
	Api =	1.00 Baseload	
	fi =	220.0 Hours/Start	
Factored Starts = Ki * Afi * Ali * Api * Asi * Ni =			5.3 Starts
Starts Maintenance Factor =		(5.3/1)	5.3
Where	Ki =	3.83 Max(1.0, exp(1.80(1.10-0.40))) Dry	
	Afi =	1.50 Distillate Fuel, DLN	
	Ali =	1.00 No Trip at Load	
	Api =	1.00 Baseload	
	Asi =	1.00 Normal Start	
	Ni =	1.0 Considering Each Start	

7FA+e DLN 2.6 Baseload on Gas with Trip @ Load

No Tfire Increase		Gas Fuel	
No Steam/Water Injection		168 Hours/Start	
Normal Start and Load		Dry Control Curve	
Trip @ 80% Load			
Factored Hours = Ki * Afi * Api * fi =			168.0 Hours
Hours Maintenance Factor =		(168.0/168)	1.0
Where	Ki =	1.00 No Injection	
	Afi =	1.00 Gas Fuel	
	Api =	1.00 Baseload	
	fi =	168.0 Hours/Start	
Factored Starts = Ki * Afi * Ali * Api * Asi * Ni =			2.6 Starts
Starts Maintenance Factor =		(2.6/1)	2.6
Where	Ki =	1.00 No Injection	
	Afi =	1.00 Gas Fuel	
	Ali =	2.62 0.5+exp(0.0125*60) for Trip	
	Api =	1.00 Baseload	
	Asi =	1.00 Normal Start	
	Ni =	1.0 Considering Each Start	

7EA DLN 1 Combustor Baseload on Distillate

No Tfire Increase		Distillate Fuel	
0.9 Water/Fuel Ratio		600 Hours/Start	
Normal Start		Dry Control Curve	
Normal Shut Down (No Trip)			
Factored Hours = Ki * Afi * Api * fi =			1496.5 Hours
Hours Maintenance Factor =		(1496.5/500)	3.0
Where	Ki =	1.20 Max(1.0, exp(1.80(0.90-0.80))) Dry	
	Afi =	2.50 Distillate Fuel, DLN 1	
	Api =	1.00 Partload	
	fi =	600.0 Hours/Start	
Factored Starts = Ki * Afi * Ali * Api * Asi * Ni =			3.7 Starts
Starts Maintenance Factor =		(3.7/1)	3.7
Where	Ki =	2.46 Max(1.0, exp(1.80(0.90-0.40))) Dry	
	Afi =	1.50 Distillate Fuel, DLN	
	Ali =	1.00 No Trip at Load	
	Api =	1.00 Part Load	
	Asi =	1.00 Normal Start	
	Ni =	1.0 Considering Each Start	

7FA+e DLN 2.6 Peak Load on Gas with Emergency Starts

+35F Tfire Increase		Gas Fuel	
3.6% Steam Augmentation		4 Hours/Start	
Emergency Start		Dry Control Curve	
Normal Shut Down (No Trip)			
Factored Hours = Ki * Afi * Api * fi =			12.5Hours
Hours Maintenance Factor =		(12.5/4)	3.1
Where	Ki =	1.67 Max(1.0, exp(0.34(3.50-2.00)))	
	Afi =	1.00 Gas Fuel	
	Api =	1.88 exp(0.018(35)) Peaking	
	fi =	4.0 Hours/Start	
Factored Starts = Ki * Afi * Ali * Api * Asi * Ni =			9.6 Starts
Starts Maintenance Factor =		(9.6/1)	9.6
Where	Ki =	2.34 Max(1.0, exp(0.34(3.50-1.00))) Dry	
	Afi =	1.00 Gas Fuel	
	Ali =	1.00 No Trip at Load	
	Api =	1.37 exp(0.009(35)) Peaking	
	Asi =	3.00 Emergency Start	
	Ni =	1.0 Considering Each Start	

Figure B-1. Combustion maintenance interval calculations

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C) Definitions

Reliability: Probability of not being forced out of service when the unit is needed — includes forced outage hours (FOH) while in service, while on reserve shutdown and while attempting to start normalized by period hours (PH) — units are %.

Reliability = (1-FOH/PH) (100)

FOH = total forced outage hours

PH = period hours

Availability: Probability of being available, independent of whether the unit is needed – includes all unavailable hours (UH) – normalized by period hours (PH) – units are %:

Availability = (1-UH/PH) (100)

UH = total unavailable hours (forced outage, failure to start, scheduled maintenance hours, unscheduled maintenance hours)

PH = period hours

Equivalent Reliability: Probability of a multi-shaft combined-cycle power plant not being totally forced out of service when the unit is required includes the effect of the gas and steam cycle MW output contribution to plant output – units are %.

Equivalent Reliability =

$$\left[1 - \left[\frac{\text{GT FOH}}{\text{GT PH}} + B\left(\frac{\text{HRSG FOH}}{\text{B PH}} + \frac{\text{ST FOH}}{\text{ST PH}}\right)\right] \times 100\right]$$

GT FOH = Gas Turbine Forced Outage Hours

GT PH = Gas Turbine Period Hours

HRSG FOH = HRSG Forced Outage Hours

B PH = HRSG Period Hours

ST FOH = Steam Turbine Forced Outage Hours

ST PH = Steam Turbine Period Hours

B = Steam Cycle MW Output Contribution (normally 0.30)

Equivalent Availability: Probability of a multi-shaft combined-cycle power plant being available for power generation — independent of whether the unit is needed — includes all unavailable hours — includes the effect of the gas and steam cycle MW output contribution to plant output; units are %.

Equivalent Availability =

$$\left[1 - \left[\frac{\text{GT UH}}{\text{GT PH}} + B\left(\frac{\text{HRSG UH}}{\text{GT PH}} + \frac{\text{ST UH}}{\text{ST PH}}\right)\right] \times 100\right]$$

GT UH = Gas Turbine Unavailable Hours

GT PH = Gas Turbine Period Hours

HRSG UH = HRSG Total Unavailable Hours

ST UH = Steam Turbine Unavailable Hours

ST PH = Steam Turbine Forced Outage Hours

B = Steam Cycle MW Output Contribution (normally 0.30)

MTBF--Mean Time Between Failure: Measure of probability of completing the current run. Failure events are restricted to forced outages (FO) while in service – units are service hours.

MTBF = SH/FO

SH = Service Hours

FO = Forced Outage Events from a Running (On-line) Condition

Service Factor: Measure of operational use, usually expressed on an annual basis – units are %.

SF = SH/PH x 100

SH = Service Hours on an annual basis

PH = Period Hours (8760 hours per year)

FPL 130863

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Operating Duty Definition:

Duty	Service Factor	Fired Hours/Start
Stand-by	< 1%	1 to 4
Peaking	1% – 17%	3 to 10
Cycling	17% – 50%	10 to 50
Continuous	> 90%	>> 50

D) Repair and Replacement Cycles

MS3002K Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	2 (CI)	4 (CI)
Transition Pieces	CI, HGPI	2 (CI)	2 (HGPI)
Stage 1 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Nozzles	MI	2 (MI)	2 (MI)
Stage 1 Shrouds	MI	2 (MI)	2 (MI)
Stage 2 Shrouds	MI	2 (MI)	2 (MI)
Stage 1 Bucket	–	1 (MI)[1]	3 (HGPI)
Stage 2 Bucket	–	1 (MI)	3 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
MI = Major Inspection Interval
(1) GE approved repair at 24,000 hours may extend life to 72,000 hours.

Figure D-1. Estimated repair and replacement cycles

MS5001PA / MS5002C,D Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	4 (CI)	3 (CI) / 4 (CI)[1]
Transition Pieces	CI, HGPI	4 (CI)[2]	2 (HGPI)
Stage 1 Nozzles	HGPI, MI	2 (MI)	2 (HGPI)
Stage 2 Nozzles	HGPI, MI	2 (MI)	2 (HGPI) / 2 (MI)[3]
Stage 1 Shrouds	MI	2 (MI)	2 (MI)
Stage 2 Shrouds	–	2 (MI)	2 (MI)
Stage 1 Bucket	–	1 (MI)[4]	3 (HGPI)
Stage 2 Bucket	–	1 (MI)	3 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
MI = Major Inspection Interval
(1) 3 (CI) for non-DLN units, 4 (CI) for DLN units
(2) Repair interval is every 2 (CI)
(3) 2 (HGPI) for MS5001PA, 2 (MI) for MS5002C, D
(4) GE approved repair at 24,000 hours will extend life to 72,000 hours

Figure D-2. Estimated repair and replacement cycles

FPL 130865

Hearing Exhibit - 00007309

PG6541-61 (6B)

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Stage 1 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	3 (HGPI)	4 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	4 (HGPI)
Stage 1 Bucket	HGPI	2 (HGPI)[1] / 3 (HGPI)[2]	3 (HGPI)
Stage 2 Bucket	HGPI	3 (HGPI)[3]	4 (HGPI)
Stage 3 Bucket	HGPI	3 (HGPI)	4 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
HGPI = Hot Gas Path Inspection Interval
(1) 2 (HGPI) with no repairs at 24k hours.
(2) 3 (HGPI) with Strip, HIP Rejuvenation, and Re-coat at 24k hours.
(3) May require meeting tip shroud engagement criteria at prior HGP repair intervals. 3 (HGPI) for current design only. Consult your GE Energy representative for replace intervals by part number.

Figure D-3. Estimated repair and replacement cycles

PG6571-61 (6BU) / 6BeV Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	4 (CI)	4 (CI) / 5 (CI)[5]
Caps	CI	4 (CI)	5 (CI)
Transition Pieces	CI	4 (CI)	4 (CI) / 5 (CI)[1]
Fuel Nozzles	CI	2 (CI)	2 (CI) / 3 (CI)[2]
Crossfire Tubes	CI	2 (CI)	2 (CI) / 3 (CI)[2]
Flow Divider (Distillate)	CI	3 (CI)	3 (CI)
Fuel Pump (Distillate)	CI	3 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	3 (HGPI)	4 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	4 (HGPI)
Stage 1 Bucket	HGPI	3 (HGPI)[3] / 2 (HGPI)[4]	3 (HGPI)
Stage 2 Bucket	HGPI	3 (HGPI)[3]	4 (HGPI)
Stage 3 Bucket	HGPI	3 (HGPI)	4 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) 4 (CI) for non-DLN / 5 (CI) for DLN
(2) 2 (CI) for non-DLN / 3 (CI) for DLN
(3) 3 (HGPI) for 6BU with strip & recoat at first HGPI
(4) 2 HGPI for 6BeV
(5) 3 (HGPI) for current design only. Consult your GE Energy representative for replace intervals by part number.

Figure D-4. Estimated repair and replacement cycles

FPL 130866

Hearing Exhibit - 00007310

PG7001(EA) / PG9001(E) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	3 (CI) / 5 (CI)[1]	5 (CI)
Caps	CI	3 (CI)	5 (CI)
Transition Pieces	CI	4 (CI) / 6 (CI)[2]	6 (CI)
Fuel Nozzles	CI	2 (CI) / 3 (CI)[3]	3 (CI)
Crossfire Tubes	CI	2 (CI) / 3 (CI)[3]	3 (CI)
Flow Divider (Distillate)	CI	3 (CI)	3 (CI)
Fuel Pump (Distillate)	CI	3 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	3 (HGPI)	4 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	4 (HGPI)
Stage 1 Bucket	HGPI	3 (HGPI)[4][5][6]	3 (HGPI)
Stage 2 Bucket	HGPI	3 (HGPI)[5][6]	4 (HGPI)
Stage 3 Bucket	HGPI	3 (HGPI)	4 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) 3 (CI) for DLN / 5 (CI) for non-DLN
(2) 4 (CI) for DLN / 6 (CI) for non-DLN
(3) 2 (CI) for DLN / 3 (CI) for non-DLN
(4) *Strip and Recoat* is required at first HGPI to achieve 3 HGPI replace interval for all E-Class.
(5) Uprated 7EA machines (2055 Trtre) require HIP rejuvenation at first HGPI to achieve 3 HGPI replace interval.
(6) 3 (HGPI) interval requires *meeting tip shroud engagement criteria at prior* HGP repair intervals. Consult your GE Energy representative for details.

Figure D-5. Estimated repair and replacement cycles

PG6101(FA) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	5 (CI)	5 (CI)
Caps	CI	5 (CI)	5 (CI)
Transition Pieces	CI	5 (CI)	5 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	2 (CI)	2 (CI)
End Covers		6 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	2 (HGPI)	2 (HGPI)[1]
Stage 2 Bucket	HGPI	1 (HGPI)[2]	3 (HGPI)[2]
Stage 3 Bucket	HGPI	3 (HGPI)[3]	3 (HGPI)[3]

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) GE approved repair operations may be needed to meet expected life. Consult your GE Energy representative for details.
(2) With welded hardface on shroud, recoating at 1st HGPI is required to achieve replacement life.
(3) *Repair* may be required on non-scalloped-from-birth parts. Redesigned bucket is capable of 3 (HGPI).

Figure D-6. Estimated repair and replacement cycles

FPL 130867

Hearing Exhibit - 00007311

PG7211(F) / PG9301(F) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	6 (CI)	6 (CI)
Caps	CI	6 (CI)	6 (CI)
Transition Pieces	CI	6 (CI)	6 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	1 (CI) / 2 (CI)[1]	1 (CI) / 2 (CI)[1]
End Covers		6 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Bucket	HGPI	3 (HGPI)[2]	3 (HGPI)[2]
Stage 3 Bucket	HGPI	3 (HGPI)[2]	3 (HGPI)[2]

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) 2 (CI) for 7211 / 1 (CI) for 9301.
(2) With welded hardface on shroud, recoating at 1st HGPI is required to achieve replacement life.

Figure D-7. Estimated repair and replacement cycles

PG7221(FA) / PG9311(FA) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	6 (CI)	6 (CI)
Caps	CI	6 (CI)	6 (CI)
Transition Pieces	CI	6 (CI)	6 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	1 (CI) / 2 (CI)[1]	1 (CI) / 2 (CI)[1]
End Covers		6 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	2 (HGPI)	2 (HGPI)[3]
Stage 2 Bucket	HGPI	2 (HGPI)	3 (HGPI)
Stage 3 Bucket	HGPI	3 (HGPI)[3]	3 (HGPI)[3]

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) 2 (CI) for 7221 / 1 (CI) for 9311.
(2) GE approved repair operations may be needed to meet expected life. Consult your GE Energy representative for details.
(3) With welded hardface on shroud, recoating at 1st HGPI may be required to achieve replacement life.

Figure D-8. Estimated repair and replacement cycles

FPL 130868

Hearing Exhibit - 00007312

PG7231(FA) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	5 (CI)	5 (CI)
Caps	CI	5 (CI)	5 (CI)
Transition Pieces	CI	5 (CI)	5 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	2 (CI)	2 (CI)
End Covers		6 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	2 (HGPI)	2 (HGPI)[1]
Stage 2 Bucket	HGPI	1 (HGPI)[2]	3 (HGPI)[3]
Stage 3 Bucket	HGPI	3 (HGPI)	3 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) Periodic inspections are recommended within each HGPI. GE approved repair operations may be needed to meet 2 (HGPI) replacement. Consult your GE Energy representative for details on both.
(2) Interval can be increased to 2 (HGPI) by performing a repair operation. Consult your GE Energy representative for details.
(3) Recoating at 1st HGPI may be required to achieve 3 HGPI replacement life.

Figure D-9. Estimated repair and replacement cycles

PG7241(FA) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	2 (CI)	6 (CI)
Caps	CI	3 (CI)	6 (CI)
Transition Pieces	CI	3 (CI)	6 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	2 (CI)	2 (CI)
End Covers		4 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	3 (HGPI)[2]	2 (HGPI)[4]
Stage 2 Bucket	HGPI	3 (HGPI)[3]	3 (HGPI)[1]
Stage 3 Bucket	HGPI	3 (HGPI)[2]	3 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) 3 (HGPI) for current design. Consult your GE Energy representative for replacement intervals by part number.
(2) GE approved repair procedure required at first HGPI for designs without platform cooling.
(3) GE approved repair procedure at 2nd HGPI is required to meet 3 (HGPI) replacement life.
(4) 2 (HGPI) for current design with GE approved repair at first HGPI. 3 (HGPI) is possible for redesigned bucket with platform undercut and cooling modifications.

Figure D-10. Estimated repair and replacement cycles

FPL 130869

Hearing Exhibit - 00007313

PG9351(FA) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	5 (CI)	5 (CI)
Caps	CI	5 (CI)	5 (CI)
Transition Pieces	CI	5 (CI)	5 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	1 (CI)	1 (CI)
End Covers		6 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	2 (HGPI)[1]	2 (HGPI)[2]
Stage 2 Bucket	HGPI	1 (HGPI)	3 (HGPI)[2]
Stage 3 Bucket	HGPI	3 (HGPI)[4]	3 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval
(1) 2 (HGPI) for current design with GE approved repair at first HGPI. 3 (HGPI) is possible for redesigned bucket with platform undercut and cooling modifications.
(2) Recoating at 1st HGPI may be required to achieve 3 HGPI replacement life.
(3) GE approved repair procedure at 1 (HGPI) is required to meet 2 (HGPI) replacement life.
(4) GE approved repair procedure is required at second HGPI to meet 3 (HGPI) replacement life.

Figure D-11. Estimated repair and replacement cycles

PG7251(FB) Parts

	Repair Interval	Replace Interval (Hours)	Replace Interval (Starts)
Combustion Liners	CI	3 (CI)	3 (CI)
Caps	CI	3 (CI)	3 (CI)
Transition Pieces	CI	3 (CI)	3 (CI)
Fuel Nozzles	CI	3 (CI)	3 (CI)
Crossfire Tubes	CI	3 (CI)	3 (CI)
End Covers		3 (CI)	3 (CI)
Stage 1 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Nozzles	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Nozzles	HGPI	3 (HGPI)	3 (HGPI)
Stage 1 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 2 Shrouds	HGPI	2 (HGPI)	2 (HGPI)
Stage 3 Shrouds	HGPI	3 (HGPI)	3 (HGPI)
Exhaust Diffuser	HGPI		
Stage 1 Bucket	HGPI	3 (HGPI)	3 (HGPI)
Stage 2 Bucket	HGPI	3 (HGPI)	3 (HGPI)
Stage 3 Bucket	HGPI	3 (HGPI)	3 (HGPI)

Note: Repair/replace cycles reflect current production hardware, unless otherwise noted, and operation in accordance with manufacturer specifications.
CI = Combustion Inspection Interval
HGPI = Hot Gas Path Inspection Interval

Figure D-12. Estimated repair and replacement cycles

FPL 130870

Hearing Exhibit - 00007314

E) Boroscope Inspection Ports

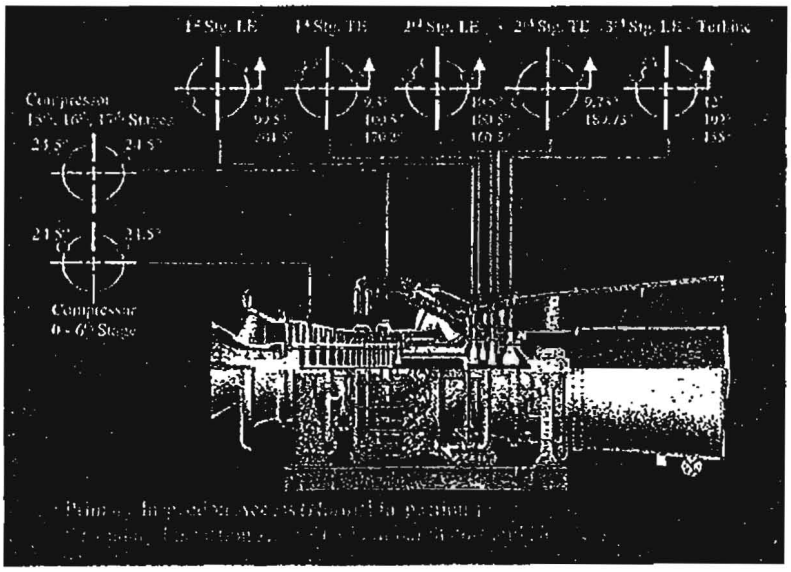

Figure E-1. Borescope inspection access locations for 6F machines

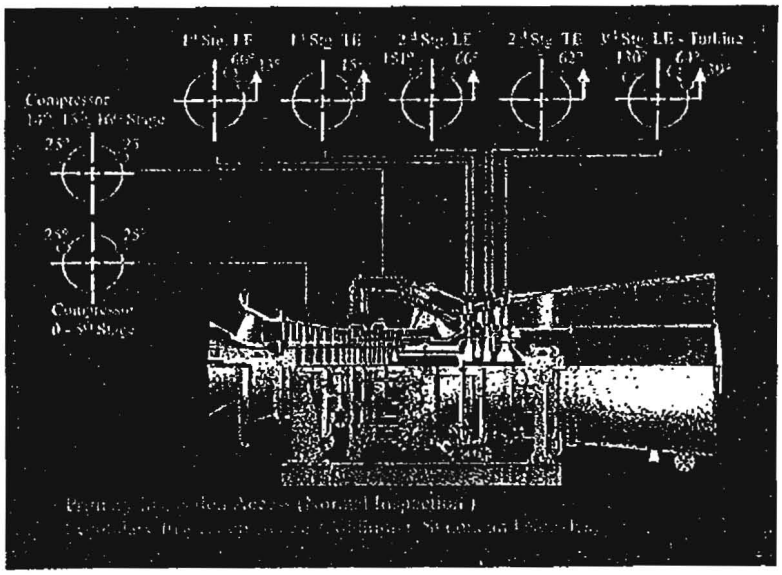

Figure E-2. Borescope inspection access locations for 7/9F machines

FPL 130871

Hearing Exhibit - 00007315

F) Turning Gear/Ratchet Running Guidelines

Scenario	Turning Gear (or Ratchet) Duration
Following Shutdown:	
Case A.1 – Normal. Restart anticipated for >48 hours	Until wheelspace temperatures <150F.(1) Rotor classified as unbowed. Minimum 24 hours.(2)
Case A.2 – Normal. Restart anticipated for <48 hours	Continuously until restart. Rotor unbowed.
Case B – Immediate rotor stop necessary. (Stop >20 minutes) Suspected rotating hardware damage or unit malfunction	None. Classified as bowed.
Before Startup:	
Case C – Hot rotor, <20 minutes after rotor stop	0–1 hour(3)
Case D – Warm rotor, >20 minutes & <6 hours after rotor stop	4 hours
Case E.1 – Cold rotor, unbowed, off TG <48 hours	4 hours
Case E.2 – Cold rotor, unbowed, off TG >48 hours	6 hours
Case F – Cold rotor, bowed	8 hours(4)
***During* Extended Outage:**	
Case G – When idle	1 hour/day
Case H – Alternative	No TG; 1 hour/week at full speed (no load).(5)

(1) Time depends on frame size and ambient environment.
(2) Cooldown cycle may be accelerated using starting device for forced cooldown. Turning gear, however, is recommended method.
(3) 1 hour on turning gear is recommended following a trip, before restarting. For normal shutdowns, use discretion.
(4) Follow bowed rotor startup procedure. See Operation and Maintenance Manual.
(5) Avoids high cycling of lube oil pump during long outages.

Figure F-1. Turning Gear Guidelines

FPL 130872

Hearing Exhibit - 00007316

Revision History

9/89 Original

8/91 Rev A

9/93 Rev B

3/95 Rev C

- Nozzle Clearances section removed
- Steam/Water Injection section added
- Cyclic Effects section added

5/96 Rev D

- Estimated Repair and Replacement Cycles added for F/FA

11/96 Rev E

11/98 Rev F

- Rotor Parts section added
- Estimated Repair and Replace Cycles added for FA+E
- Starts and hours-based rotor maintenance interval equations added

9/00 Rev G

11/02 Rev H

- Estimated Repair and Replace Cycles updated and moved to Appendix D
- Combustion Parts section added
- Inlet Fogging section added

1/03 Rev J

- Off Frequency Operation section added

10/04 Rev K

- GE design intent and predication upon proper components and use added
- Added recommendation for coalescing filters installation upstream of gas heaters
- Added recommendations for shutdown on gas fuel, dual fuel transfers, and FSDS maintenance
- Trip from peak load maintenance factor added
- Lube Oil Cleanliness section added
- Inlet Fogging section updated to Moisture Intake
- Best practices for turning gear operation added
- Rapid Cool-down section added
- Procedural clarifications for HGP inspection added
- Added inspections for galling/fretting in turbine dovetails to major inspection scope
- HGP factored starts calculation updated for application of trip factors
- Turning gear maintenance factor removed for F-class hours-based rotor life
- Removed reference to turning gear impacts on cyclic customers' rotor lives
- HGP factored starts example added
- F-class borescope inspection access locations added
- Various HGP parts replacement cycles updated and additional 6B table added
- Revision History added

FPL 130873

Hearing Exhibit - 00007317

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Hearing Exhibit - 00007318

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FPL 130875

Hearing Exhibit - 00007319

Q.
Please refer to page III-19 of FPL's depreciation study. Please provide all source documents FPL relied on to justify and support the probable retirement date of 2034 for West County Units 1 & 2 and 2036 for Unit 3.

A.
The probable retirement dates, or economic recovery dates, used for the West County Units are based on the documents provided. Also, see FPL's response to Depreciation - OPC's Third Set of Interrogatories No. 36.

Hearing Exhibit - 00007320

Q.
Please refer to page III-20 – III-22 of FPL's depreciation study. Please provide all source documents FPL relied on to justify and support a 30-year life span for Solar production.

A.
See FPL's filing letter in FPSC Docket No. 080543-EI requesting initial depreciation rates for DeSoto and Space Coast Solar Energy Centers and the ensuing order, Order No. PSC-08-0731-PAA-EI issued on 11/3/08, attached to this response. Although Martin Solar Energy Center will employ different technology, we believe that the 30-year life currently approved for use at the two photovoltaic panel sites is still reasonable for that facility.

Hearing Exhibit - 00007321

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request for approval to begin depreciating new technology solar photovoltaic plant sites for DeSoto and Space Coast Solar Energy Centers over a 30-year period, effective with in-service dates of units, by Florida Power & Light Company.	DOCKET NO. 080543-EI ORDER NO. PSC-08-0731-PAA-EI ISSUED: November 3, 2008

The following Commissioners participated in the disposition of this matter:

MATTHEW M. CARTER II, Chairman
LISA POLAK EDGAR
KATRINA J. McMURRIAN
NANCY ARGENZIANO
NATHAN A. SKOP

NOTICE OF PROPOSED AGENCY ACTION
ORDER APPROVING DEPRECIATION OF SOLAR PLANT SITES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code (F.A.C.).

Background

Pursuant to Rule 25-6.0436(3)(a), F.A.C., electric utilities are required to maintain depreciation rates and accumulated depreciation reserves in accounts or subaccounts as prescribed in Rule 25-6.0141, F.A.C. Rule 25-6.0436(3)(b), F.A.C., further provides that "[u]pon establishing a new account or subaccount classification, each utility shall request Commission approval of a depreciation rate for the new plant category." On August 13, 2008, Florida Power & Light Company (FPL) filed its petition to establish depreciation rates for its new technology solar photovoltaic plant sites, DeSoto and Space Coast Solar Energy Centers. The units were authorized for inclusion in the Environmental Cost Recovery Clause by Order No. PSC-08-0491-PAA-EI, issued on August 4, 2008, in Docket No. 080281-EI, In re: Petition for approval of Solar Energy Projects for Recovery through Environmental Cost Recovery Clause, by Florida Power & Light Company.

We have jurisdiction in this matter pursuant to Sections 366.04, 366.05, and 366.06, Florida Statutes.

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10342 NOV-3 8
FPSC-COMMISSION CLERK

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Decision

FPL is requesting approval to begin depreciating two solar photovoltaic plant sites, DeSoto and Space Coast Solar Energy Centers, over a 30-year period. The DeSoto facility is expected to go into full-service operation by December 2009, while the Space Coast facility is expected to go into full-service operation by July 2010. The DeSoto Next Generation Solar Energy Center will be constructed on FPL-owned property in DeSoto County, Florida. The Space Coast Next Generation Solar Energy Center will be constructed on federal land at the Kennedy Space Center. FPL has negotiated a 30-year lease of this federal land with the Kennedy Space Center in order to construct the project.

Both sites will use photovoltaic panels. The panels will be purchased from SunPower Corporation. SunPower provided information to FPL indicating that the design life of the panels and the associated tracking system is 30 years. SunPower warrants that the panels will produce at least 80 percent of their rated power output at the end of 25 years. Based on this information, FPL believes that 30 years is a good estimation of the depreciable life of the project. FPL proposes the use of a 3.3 percent whole life depreciation rate with zero net salvage for each plant account involved in these facilities.

FPL currently plans to utilize the Other Production function accounts and is currently evaluating the retirement unit structure that it will employ. The company will prepare and file a site-specific depreciation study for each facility as soon as it becomes operational.

We find that the 30-year life proposed by FPL is appropriate, based on the information provided by SunPower. Use of this life with zero net salvage results in a whole life depreciation rate of 3.3 percent. This rate shall be used for the following subaccounts and they shall be established with a 30-year life and a whole life depreciation rate of 3.3 percent:

30300 Intangible Plant

34100 Structures and Improvements

34300 Other Generation Plant

34500 Accessory Electric Equipment

FPL has also requested that a depreciation rate for the DeSoto and Space Coast Solar Energy Centers be effective as the systems are placed into service, either in increments or as a whole. As mentioned above FPL expects the DeSoto facility to be in full-service operation by December 2009, and the Space Coast facility is expected to be in full-service operation by July 2010. Through discussion with the company, it has been determined that an effective date of January 1, 2009, would meet FPL's need to establish a rate prior to placing the first solar plant in service.

When depreciation studies are filed pursuant to Rule 25-6.0436, F.A.C., the requested effective date for the implementation of the revised depreciation rates is either the beginning of

Hearing Exhibit - 00007323

the same fiscal year during which the study is filed or a later date. An effective date of January 1, 2009, is consistent with the rule. Therefore, we approve the effective date of January 1, 2009.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Florida Power & Light Company's request to begin depreciating two solar photovoltaic plant sites, DeSoto and Space Coast Solar Energy Centers, over a 30-year period with a whole life depreciation rate of 3.3 percent is approved as provided herein. It is further

ORDERED that the rates approved herein shall be effective January 1, 2009. It is further

ORDERED that if no person whose substantial interests are affected by this proposed agency action files a protest within 21 days of the issuance of the order, this docket shall be closed upon issuance of a consummating order.

By ORDER of the Florida Public Service Commission this 3rd day of November, 2008.

ANN COLE
Commission Clerk

(SEAL)

MCB

Hearing Exhibit - 00007324

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing that is available under Section 120.57, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

The action proposed herein is preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on November 24, 2008.

In the absence of such a petition, this order shall become final and effective upon the issuance of a Consummating Order.

Any objection or protest filed in this/these docket(s) before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

Hearing Exhibit - 00007325

P.O. Box 029100, Miami, FL 33102

080543

FPL

RECEIVED-FPSC
08 AUG 13 PM 12:42
COMMISSION
CLERK

August 13, 2008

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Depreciation Rates for DeSoto and Space Coast Solar Energy Centers

E1202

Dear Ms. Cole:

Florida Power & Light Company (FPL) requests Commission approval to begin depreciating the new technology solar photovoltaic plant sites, DeSoto and Space Coast Solar Energy Centers over a 30-year period effective with the in-service dates of the units. DeSoto and Space Coast Solar Energy Centers are new technology solar generating units authorized in Order No. PSC-08-0491-PAA-EI, issued on August 4, 2008 in Docket No. 080281-EI, for inclusion in the Environmental Cost Recovery Clause.

The DeSoto Next Generation Solar Energy Center will be constructed on FPL-owned property in DeSoto County, Fla. This facility will provide 25 megawatts of photovoltaic solar capacity, making it the world's largest photovoltaic solar facility. The Space Coast Next Generation Solar Energy Center will be constructed on federal land at the Kennedy Space Center and when complete will provide 10 megawatts of photovoltaic (PV) solar capacity. FPL has negotiated a 30 year lease of this federal land with the Kennedy Space Center in order to construct this solar project. The photovoltaic panels for both of these sites are being purchased from SunPower Corporation. Although these facilities may be put into service incrementally, DeSoto is anticipated for full service operation by December 2009, while Space Coast is anticipated to go into full service by July 2010.

COM
ECR
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OPC
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FPL is seeking depreciation rates at this time due to the inclusion of the DeSoto facility in the Environmental Clause for the 2009 period. Although the Space Coast solar project is not scheduled to go into service until July 2010, the technology is the same as the photovoltaic unit being constructed at the Desoto site. Based on SunPower's assessment that they have a "high level of confidence that the proposed PV power plants will generate clean renewable energy for the 30 year system design life...," the company feels that a good estimation of depreciable life should be 30 years. SunPower also warrants that they will replace any PV module(s), or provide monetary

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FPL 130880

Hearing Exhibit - 00007327

compensation, "...if, within twenty five (25) years from the date of delivery to the Customer any PV module(s) exhibits a power output less than 80% of the Minimum Peak Power [peak power minus the Peak power tolerance]...due to defects in material or workmanship. The Company does not currently have any comparable units of this size or technology to use as a proxy.

In summary, FPL proposes to apply a 3.33% whole life depreciation rate (30 year average service life with zero net salvage) to each plant account involved in these facilities as they are placed into service (either in increments or as a whole). FPL currently plans to utilize the Other Production function accounts and is currently evaluating the retirement unit structure that it will employ. The company will prepare and file a site-specific depreciation study for each facility as soon as they are unitized.

If you, have any questions or concerns, or would like to discuss our request further, please contact me at (305) 552-2358.

Sincerely,

H. Antonio Cuba
Director, Regulatory Accounting

cc: Timothy Devlin
Ms. Betty Gardner
Ms. Anne Marsh
Jeffrey S. Bartel
R. W. Litchfield

Attachments

Hearing Exhibit - 00007328

Appendix K - Module Warranty

SUNPOWER

SUNPOWER LIMITED WARRANTY FOR PV MODULES
SPR-315E-xxx-x, SPR-300E-xxx-x, SPR-305-xxx-x, SPR-290-xxx-x, SPR-230-xxx-x, SPR-225-xxx-x, SPR-220-xxx-x, SPR-217-xxx-x, SPR-215-xxx-x, SPR-210-xxx-x, SPR-205-xxx-x, SPR-200-xxx-x, SPR-90-xxx-x ("xxx-x" define product variants)

1. Limited Product Warranty – Ten (10) Year Repair, Replacement or Refund Remedy

SunPower Corporation with offices at 3939 North First Street, San Jose, CA 95134 ("SunPower") warrants that for ten (10) years from the date of delivery, its Photovoltaic modules ("PV modules") shall be free from defects in materials and workmanship under normal application, installation, use and service conditions. If the PV modules fail to conform to this warranty, then for a period ending ten (10) years from date of delivery to the original end-customer ("the Customer"), SunPower will, at its option, either repair or replace the product, or refund the purchase price as paid by the Customer ("Purchase Price"). The repair, replacement or refund remedy shall be the sole and exclusive remedy provided under the Limited Product Warranty and shall not extend beyond the ten (10) year period set forth herein. This Limited Product Warranty does not warrant a specific power output, which shall be exclusively covered under clause 2 hereinafter (Limited Power Warranty).

2. Limited Power Warranty

a) SunPower additionally warrants: If, within twelve (12) years from date of delivery to the Customer any PV module(s) exhibits a power output less than 90% of the Minimum Peak Power[1] as specified at the date of delivery in SunPower's Product datasheet, provided that such loss in power is determined by SunPower (at its sole and absolute discretion) to be due to defects in material or workmanship SunPower will replace such loss in power by either providing to the Customer additional PV modules to make up such loss in power or by providing monetary compensation equivalent to the cost of additional PV modules required to make up such loss in power or by repairing or replacing the defective PV modules, at the option of SunPower

b) SunPower additionally warrants: If, within twenty five (25) years from date of delivery to the Customer any PV module(s) exhibits a power output less than 80% of the Minimum Peak Power[1] as specified at the date of delivery in SunPower's Product datasheet, provided that such loss in power is determined by SunPower (at its sole and absolute discretion) to be due to defects in material or workmanship SunPower will replace such loss in power by either providing to the Customer additional PV modules to make up such loss in power or by providing monetary compensation equivalent to the cost of additional PV modules required to make up such loss in power or by repairing or replacing the defective PV modules, at the option of SunPower.

3. Exclusions and limitations

a) Warranty claims must in any event be filed within the applicable Warranty period.
b) Warranty claims may only be made by, or on the behalf of, the original end customer or a person to whom title has been transferred for the PV Modules.
c) The Limited Warranties do not apply to any of the following:
   1. PV modules which in SunPower's absolute judgment have been subjected to: misuse, abuse, neglect or accident; alteration, improper installation, application or removal (including but not

[1] "Minimum Peak Power" = Peak power minus the Peak power tolerance (as specified in SunPower's Product datasheet). "Peak power" is the power in peak watts that a PV module generates at STC (Standard Test conditions: irradiance of 1000 W/m², light spectrum AM 1.5g and a cell temperature of 25 degrees C)

limited to installation, application or removal by any party other than a SunPower authorized dealer; non-observance of SunPower's installation, users and/or maintenance instructions; repair or modifications by someone other than an approved service technician of SunPower; power failure surges, lightning, flood, fire, accidental breakage or other events outside SunPower's control.

2. Cosmetic defects stemming from normal wear and tear of PV module materials.
3. PV modules installed in locations, which in SunPower's absolute judgment may be subject to direct contact with salt water.

d) The Limited Warranties do not cover any transportation costs for return of the PV modules, or for reshipment of any repaired or replaced PV modules, or cost associated with installation, removal or reinstallation of the PV modules.

e) When used on a mobile platform of any type, the Limited Power Warranty, applying to any of the PV modules shall be limited to twelve (12) years as per the provisions of clause 2(a) hereof.

f) Warranty claims will not apply if the type or serial number of the PV modules is altered, removed or made illegible.

4. **Limitation of Warranty Scope**

SUBJECT TO THE LIMITIATIONS UNDER APPLICABLE LAW, THE LIMITED WARRANTIES SET FORTH HEREIN ARE EXPRESSLY IN LIEU OF AND EXCLUDE ALL OTHER EXPRESS OR IMPLIED WARRANTIES, INCLUDING BUT NOT LIMITED TO WARRANTIES OF MERCHANTABILITY AND OF FITNESS FOR PARTICULAR PURPOSE, USE, OR APPLICATION, AND ALL OTHER OBLIGATIONS OR LIABILITIES ON THE PART OF SUNPOWER, UNLESS SUCH OTHER WARRANTIES, OBLIGATIONS OR LIABILITIES ARE EXPRESSLY AGREED TO IN WRITING SIGNED AND APPROVED BY SUNPOWER. SUNPOWER SHALL HAVE NO RESPONSIBILITY OR LIABILITY WHATSOEVER FOR DAMAGE OR INJURY TO PERSONS OR PROPERTY OR FOR OTHER LOSS OR INJURY RESULTING FROM ANY CAUSE WHATSOEVER ARISING OUT OF OR RELATED TO THE PRODUCT, INCLUDING, WITHOUT LIMITATION, ANY DEFECTS IN THE MODULE, OR FROM USE OR INSTALLATION. UNDER NO CIRCUMSTANCES SHALL SUNPOWER BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES, HOWSOEVER CAUSED. LOSS OF USE, LOSS OF PROFITS, LOSS OF PRODUCTION, LOSS OF REVENUES ARE THEREFORE SPECIFICALLY BUT WITHOUT LIMITATION EXCLUDED.

SUNPOWER'S AGGREGATE LIABILITY, IF ANY, IN DAMAGES OR OTHERWISE, SHALL NOT EXCEED THE PURCHASE PRICE PAID TO SUNPOWER BY THE CUSTOMER, FOR THE UNIT OF PRODUCT OR SERVICE FURNISHED OR TO BE FURNISHED, AS THE CASE MAY BE, WHICH GAVE RISE TO THE WARRANTY CLAIM.

SOME STATES DO NOT ALLOW LIMITATIONS ON IMPLIED WARRANTIES OR THE EXCLUSION OF DAMAGES SO THE ABOVE LIMITATIONS OR EXCLUSIONS MAY NOT APPLY TO YOU.

5. **Obtaining Warranty Performance**

If you feel you have a justified claim covered by this Limited Warranty, immediately notify the (a) installer, who sold the PV-modules, or (b) any authorized SunPower distributor, of the claim in writing, or (c) send such notification to SunPower Corporation, 3939 North First Street, San Jose, CA 95134, directly. In addition, please enclose evidence of the date of delivery of the PV module. If applicable, your installer or distributor will give advice on handling the claim. If further assistance is required, please write to SunPower for instructions. The return of any PV-modules will not be accepted unless prior written authorization has been given by SunPower.

SUNPOWER

August 7, 2008

Buck Martinez
Florida Power and Light
Via: E-Mail

Dear Mr. Martinez:

This letter is to confirm the useful system life of the proposed PV power plant systems to be built in Florida by SunPower and Florida Power and Light.

SunPower has a high level of confidence that the proposed PV power plants will generate clean renewable energy for the 30 year system design life and beyond. Specifically:

- Silicon PV Panel – SunPower solar panels are constructed with high-efficiency monocrystalline silicon solar cells. Silicon solar cells and panels have the longest operating history of any solar cell technology. Studies on the performance of silicon PV panels show only 4 percent degradation after 25 years of outdoor exposure. This real world experience provides a high level of confidence in making future performance predictions. These data indicates that panel life may extend further than the 30 years design life. SunPower provides a 25 year manufacturer warranty that the panels will generate at least 80% of their rated power output at the end of the 25 year period.

- SunPower Tracking System – SunPower trackers are the most installed tracking systems globally with over 250 megawatts to be installed by the end of 2008. SunPower has sites as old as nine years which demonstrate reliable, autonomous, and low maintenance performance. SunPower trackers are made with standard galvanized steel materials and the design specifications call for the material to maintain its structural integrity for the 30 year design life and beyond. SunPower employs wind tunnel testing and works with leading corrosion experts to insure the long-term integrity of the structure. SunPower tracking systems have been audited for design quality on behalf of investors by world class institutions such as the Fraunhofer Institute of Germany.

We look forward to bringing these ground breaking solar photovoltaic power plants to Florida in partnership with FP&L. Please contact me if you have any questions.

Sincerely,

Matthew Campbell
Senior Product Manager
Ground Mounted Systems
SunPower Corporation
+1.510.912.7908
matt.campbell@sunpowercorp.com

Q.
Please refer to page V-45 of the depreciation study. Please provide all computer runs indicating lives in the 40-year to 45-year range.

A.
See FPL's response to Depreciation - Staff's Third Request for Production of Documents No. 15.

Hearing Exhibit - 00007332

Q.
Please refer to page V-45 of the depreciation study. Please provide the documents supporting the industry data range for Account 355.

A.
See Attachment No. 1 to FPL's response to Depreciation - OPC's First Set of Interrogatories No. 75.

Hearing Exhibit - 00007333

Q.
Please refer to page V-53 of the depreciation study. Please provide all computer runs indicating lives in the 44-year to 50-year range.

A.
See FPL's response to Depreciation - Staff's Third Request for Production of Documents No. 15.

Hearing Exhibit - 00007334

Q.
Please provide all documents and workpapers, in hard copy and Excel-compatible format with formulas intact, showing the calculation of the 12/31/09 average age for each account of each production unit, and for each transmission, distribution, and general plant account that is used in the depreciation study's remaining life calculations.

A.
The average age of survivor calculation by plant account and/or generating unit is an internal calculation of the Gannett Fleming program and is not available in Excel-compatible format. An example of how the internal calculation is made is provided in this response. An Excel file showing the average age of survivor calculation for composites for each generating unit and related common facilities for the production plant accounts and functional level for Transmission, Distribution, and General Plant functions is provided.

Hearing Exhibit - 00007335

Q.
Please refer to Table 5 on page III-9 of FPL's depreciation study. Please provide a comparison of the theoretical reserve and book reserve based on plant in service as of 12/31/09 for each production site by unit by account and for each transmission, distribution, and general plant account.

A.
A comparison of the Theoretical Reserve and Book Reserve for each production site by unit by account can be found on Table 15, on pages 150 through 168 of Volume I of the Depreciation Study Report (Exhibit CRC-1). A comparison of the Theoretical Reserve and Book Reserve for Transmission, Distribution and General Plant by account can be found on Table 20, on page 478 Volume II of the aforementioned exhibit.

Hearing Exhibit - 00007336

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FPL's Responses to Staff's Fourth Request for Production of Documents (Nos. 23 and 24)

Q.

Please provide a copy of the source for the assertion that "[G]enerally, the cost of removing wire from underground conduit is expected to be greater than its salvage value ...." The assertion is found in FPL witness C. Richard Clarke's Exhibit CRC-1, Volume 3 of 3, page V-69 (Account 358, Underground Conductors and Devices).

A.

The source is from discussions that Mr. Clarke had with field personnel, where they told him that the wire has no salvage value but there are costs involved in removing the wire. This is also supported by the salvage data that shows very little to no salvage for this account.

Hearing Exhibit - 00007338

Q.
Please provide a copy of the results of the field studies referenced in FPL witness C. Richard Clarke's Exhibit CRC-1, Volume 3 of 3, page V-172.

A.
The results of any field studies were never in Mr. Clarke's possession. FPL's information which Mr. Clarke relied upon was based on the installation and replacement of electro-mechanical, single-phase (5C) meters. In addition, FPL has had discussions with the installation vendor who has been installing the AMI meters on the previous AMI deployment, and the vendor's knowledge and experience indicated that it takes the same amount of time and effort to remove an AMI meter (solid-state, single-phase meter) as it does a 5C meter. FPL has been replacing standard 5C meters for many years and has a great deal of knowledge regarding the effort required to remove and install a meter.

Hearing Exhibit - 00007339

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FPL's Responses to Staff's Fifth Request for Production of Documents (Nos. 25 and 26)

Hearing Exhibit - 00007340

February 2009
Summary of the U.S. Economy

Return to Contents

DATE		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	Billions of Dollars										
GDPR	Real GDP	9817.0	9890.7	10048.9	10301.1	10675.7	10989.5	11294.9	11523.9	11671.3	11360.7
GDP	Nominal GDP	9817.0	10128.0	10469.6	10960.8	11685.9	12421.9	13178.4	13807.6	14280.7	14031.5
	GDP Deflator Index (Base 2000)	1.000	1.024	1.042	1.064	1.095	1.130	1.167	1.198	1.224	1.235
WPISOP2(	Intermediate Materials	1.292	1.297	1.278	1.337	1.426	1.540	1.639	1.707	1.886	1.623
WPI10	Metals & Metal Products	1.261	1.254	1.259	1.292	1.496	1.608	1.816	1.935	2.132	1.678
JWSSNF	Compensation per Hour	1.340	1.395	1.446	1.504	1.559	1.622	1.684	1.753	1.813	1.887
	Prices & Wages, Percent Change, Annual Rate										
PCJPGDP	GDP Deflator	2.2	2.4	1.7	2.1	2.9	3.3	3.2	2.7	2.2	0.9
PCWPISO	Intermediate Materials	4.9	0.4	-1.5	4.6	6.6	8.0	6.4	4.1	10.5	-14.0
PCWPI10	Metals & Metal Products	2.7	-2.1	0.4	2.6	15.8	7.5	12.9	6.5	10.2	-21.3
PCJWSSN	Compensation per Hour	7.1	4.1	3.6	4.0	3.6	4.0	3.8	4.1	3.4	4.1
PCJECIW	Employment Cost Index - Total Comp.	4.5	4.1	3.5	3.8	3.8	3.1	2.9	3.1	2.9	2.0

Hearing Exhibit - 00007341

February 2009
Summary of the U.S. Economy

DATE		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Billions of Dollars										
GDPR	Real GDP	11589.2	12000.0	12395.0	12754.8	13097.2	13430.9	13781.2	14161.3	14574.7	14992.7
GDP	Nominal GDP	14431.4	15134.0	15843.9	16609.1	17423.3	18245.7	19110.4	20038.1	21039.1	22064.9
	GDP Deflator Index (Base 2000)	1.245	1.261	1.278	1.302	1.330	1.358	1.387	1.415	1.444	1.472
WPISOP2	Intermediate Materials	1.617	1.648	1.688	1.742	1.779	1.796	1.810	1.824	1.838	1.847
WPI10	Metals & Metal Products	1.613	1.655	1.727	1.833	1.937	1.987	2.007	2.029	2.052	2.067
JWSSNF	Compensation per Hour	1.938	1.979	2.030	2.101	2.180	2.262	2.346	2.434	2.526	2.622
	Prices & Wages, Percent Change, Annual Rate										
PCJPGDP	GDP Deflator	0.8	1.3	1.4	1.9	2.2	2.1	2.1	2.0	2.0	2.0
PCWPISO	Intermediate Materials	-0.4	1.9	2.5	3.2	2.1	1.0	0.8	0.8	0.7	0.5
PCWPI10	Metals & Metal Products	-3.9	2.6	4.4	6.1	5.7	2.6	1.0	1.1	1.1	0.7
PCJWSSN	Compensation per Hour	2.7	2.1	2.6	3.5	3.8	3.8	3.7	3.7	3.8	3.8
PCJECIW	Employment Cost Index - Total Comp.	1.7	1.5	2.0	2.8	3.1	3.2	3.2	3.2	3.3	3.2

Hearing Exhibit - 00007342

February 2009
Summary of the U.S. Economy

DATE		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Billions of Dollars										
GDPR	Real GDP	15433.2	15862.7	16290.4	16715.9	17148.2	17617.9	18079.4	18531.0	18982.6	19448.6
GDP	Nominal GDP	23156.4	24251.4	25380.8	26542.1	27740.6	29020.2	30323.9	31655.3	33035.4	34473.7
	GDP Deflator Index (Base 2000)	1.500	1.529	1.558	1.588	1.618	1.647	1.677	1.708	1.740	1.773
WPISOP2I	Intermediate Materials	1.848	1.844	1.840	1.844	1.848	1.852	1.855	1.857	1.860	1.862
WPI10	Metals & Metal Products	2.075	2.084	2.089	2.093	2.096	2.100	2.103	2.107	2.112	2.116
JWSSNF	Compensation per Hour	2.721	2.822	2.921	3.023	3.127	3.233	3.344	3.458	3.575	3.695
	Prices & Wages, Percent Change, Annual Rate										
PCJPGDP	GDP Deflator	2.0	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.9	1.9
PCWPISO	Intermediate Materials	0.1	-0.2	-0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1
PCWPI10	Metals & Metal Products	0.4	0.4	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2
PCJWSSN	Compensation per Hour	3.8	3.7	3.5	3.5	3.4	3.4	3.4	3.4	3.4	3.3
PCJECIW	Employment Cost Index - Total Comp.	3.4	3.4	3.3	3.3	3.2	3.2	3.2	3.2	3.2	3.1

Hearing Exhibit - 00007343

February 2009
Summary of the U.S. Economy

DATE		2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
	Billions of Dollars										
GDPR	Real GDP	19942.5	20418.9	20898.2	21405.8	21947.6	22510.7	23095.8	23687.5	24302.6	24945.3
GDP	Nominal GDP	38016.2	37576.9	39186.3	40874.2	42675.2	44561.8	46559.0	48644.7	50849.3	53182.4
	GDP Deflator Index (Base 2000)	1.906	1.840	1.875	1.909	1.944	1.980	2.016	2.054	2.092	2.132
WPISOP2I	Intermediate Materials	1.866	1.873	1.876	1.878	1.883	1.887	1.892	1.900	1.908	1.916
WPI10	Metals & Metal Products	2.124	2.134	2.142	2.150	2.159	2.168	2.180	2.193	2.208	2.227
JWSSNF	Compensation per Hour	3.819	3.943	4.073	4.204	4.339	4.480	4.630	4.782	4.941	5.108
	Prices & Wages, Percent Change, Annual Rate										
PCJPGDP	GDP Deflator	1.9	1.9	1.9	1.8	1.8	1.8	1.8	1.9	1.9	1.9
PCWPISO	Intermediate Materials	0.2	0.3	0.2	0.1	0.3	0.2	0.3	0.4	0.4	0.5
PCWPI10	Metals & Metal Products	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.7	0.9
PCJWSSA	Compensation per Hour	3.3	3.3	3.3	3.2	3.2	3.3	3.3	3.3	3.3	3.3
PCJECIW	Employment Cost Index - Total Comp.	3.2	3.1	3.1	3.1	3.1	3.1	3.2	3.1	3.1	3.1

Hearing Exhibit - 00007344

FPL 155723

Computation of Annual Accrual

In Service Year	1954	1955	1960	1961	1964	1965	1960	1971	1993	1993	1971	2009	2009
Plant	CUTLER 5	CUTLER 6	PPE 1	PPE 2	PPE 3	PPE 4	PPE CM	PPE GT	PFL 4	PFL 5	PFL GT	WCEC 1 & 2 & CM	WEST COUNTY U3
Year prior to updating	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009
Capital Recovery Year	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2034	2036
Cost @ Study	4,220,622	6,206,181	14,577,805	14,577,805	7,286,170	7,286,170	17,189,907	231,672	14,029,089	11,103,919	391,527	18,039,079	4,677,734
Future $ 1st Yr Exp	1,886,626	2,775,023	6,551,312	6,551,312	3,342,747	3,342,747	7,155,069	144,592	5,996,836	4,724,750	193,666	12,768,777	3,953,725
Future $ 2nd Yr Exp	4,521,300	6,648,183	15,684,436	15,684,436	8,029,497	8,029,497	17,031,138	358,014	14,320,439	11,282,076	468,211	30,681,666	9,526,443
Total Future $ Exp	6,407,926	9,423,205	22,235,748	22,235,748	11,372,244	11,372,244	24,186,207	502,607	20,317,275	16,006,826	661,876	43,450,443	13,480,168
Less Dismantlement Res	4,816,744	6,769,835	10,578,568	10,578,568	9,000,604	9,470,499	14,697,840	328,808	10,341,199	8,033,628	457,952	0	0
Net Amount to Accrue	1,591,182	2,653,370	11,657,180	11,657,180	2,371,640	1,901,745	9,488,367	173,799	9,976,085	7,973,198	203,924	43,450,443	13,480,168
Capital Recovery Years	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	25.00	27.00
Annual Accrual 2010	118,022	196,789	730,290	862,732	173,677	139,266	731,135	11,005	757,008	606,152	14,362	1,089,843	0
2011	122,618	204,458	759,047	896,704	180,890	145,050	754,320	11,801	783,113	626,800	15,068	1,128,928	148,657
2012	127,433	212,496	789,185	932,308	188,456	151,137	778,446	12,645	810,387	648,378	15,812	1,169,554	309,220
2013	132,479	220,913	820,773	969,625	196,391	157,480	803,557	13,541	838,886	670,933	16,598	1,211,782	321,606
TOTAL 2010 - 2013	500,552	834,653	3,099,295	3,661,369	739,414	592,913	3,067,458	48,991	3,189,394	2,552,263	61,839	4,600,106	779,484
4 YEAR AVERAGE	125,138	208,663	774,824	915,342	184,853	148,228	766,865	12,248	797,349	638,066	15,460	1,150,027	194,871
Monthly Accrual	$10,428	$17,389	$64,569	$76,279	$15,404	$12,352	$63,905	$1,021	$66,446	$53,172	$1,288	$95,836	$16,239

Proposed Dismantlement Accrual updated for Global Insight's Spring, 2009 inflation rates

Functional Description		Proposed Accrual	Current Accrual	Required Increase in Cost of Service
	Fossil	10,766,223	8,966,504	1,799,719
Other Productio	including Solar	9,414,145	6,354,609	3,059,536
	less Solar	455,441	0	455,441
Other Productio	excluding Solar	8,958,705	6,354,609	2,604,096
Total Proposed	excluding Solar	19,724,928	15,321,113	4,403,815
	Less Accrual 2007-09	15,321,117		
	Required Increase in Cost of Servic	4,403,811		

Hearing Exhibit - 00007345

FPL 155723

Computation of Annual													
In Service Year	1976	2006	1976	1959	2003	2002	2002	1967	1968	1967	2007	1980	1981
Plant	PMT CM FOSSIL	PMT 3	PMT CM CC	SMFORD 3	SMFORD 4	SMFORD 5	SMFORD CM	PTP 1	PTP 2	PTP CM	PTP 5	MARTIN 1	MARTIN 2
Year prior to updating	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2007	2009	2009
Capital Recovery Year	2020	2030	2030	2020	2028	2027	2028	2020	2020	2032	2032	2020	2020
Cost @ Study	11,522,221	6,695,845	16,828,630	4,956,922	10,232,708	10,232,708	10,258,950	4,542,672	4,542,672	9,944,774	6,795,278	10,537,015	10,537,015
Future $ 1st Yr Exp	4,743,817	4,261,751	8,987,335	2,249,244	5,859,401	5,703,326	4,920,444	2,139,455	2,139,455	5,309,111	4,688,371	4,888,907	4,888,907
Future $ 2nd Yr Exp	11,295,640	10,247,969	21,455,571	5,397,307	14,053,917	13,671,935	11,709,134	5,159,658	5,159,658	12,663,909	11,279,839	11,760,349	11,760,349
Total Future $ Exp	16,039,457	14,509,720	30,442,907	7,646,551	19,911,318	19,375,261	16,629,578	7,299,113	7,299,113	17,973,020	15,968,210	16,649,256	16,649,256
Less Dismantlement Rec	7,969,513	8,695,165	12,379,562	6,059,214	3,870,509	4,529,594	9,536,876	4,614,988	4,645,413	8,450,685	982,169	11,856,074	11,731,944
Net Amount to Accrue	8,078,944	8,814,555	18,063,345	1,617,337	16,042,809	14,845,667	7,092,702	2,685,025	2,653,700	9,522,335	14,986,041	4,793,182	4,917,412
Capital Recovery Years	11.00	21.00	21.00	11.00	19.00	18.00	19.00	11.00	11.00	23.00	25.00	11.00	11.00
Annual Accrual 2010	626,509	280,857	629,793	119,133	598,482	594,038	288,727	194,040	191,777	301,831	413,294	348,974	358,018
2011	645,721	291,413	647,844	123,948	619,881	615,547	296,184	202,628	200,264	309,697	429,325	363,673	373,304
2012	665,659	302,402	666,547	128,993	642,156	637,949	303,926	211,643	209,173	317,835	446,004	379,509	389,345
2013	686,353	313,840	685,929	134,279	665,343	661,283	311,968	221,107	218,527	326,255	463,359	395,920	406,181
TOTAL 2010 - 2013	2,624,242	1,188,513	2,630,113	506,353	2,525,862	2,508,818	1,200,805	829,417	819,741	1,255,617	1,751,983	1,488,276	1,526,849
4 YEAR AVERAGE	656,061	297,128	657,528	126,588	631,465	627,204	300,201	207,354	204,935	313,904	437,996	372,069	381,712
Monthly Accrual	$54,672	$24,761	$54,794	$10,549	$52,622	$52,267	$25,017	$17,280	$17,078	$26,159	$36,500	$31,006	$31,809

Hearing Exhibit - 00007346

FPL 155723

Computation of Annual						
In Service Year	1989	1988	1989	1989	1989	
Plant	SJRPP C&L	SJRPP ASH&G	SCHERER CMN	SCHERER 3&4	SCHERER 4	ALL PLANTS
Year prior to updating	2009	2009	2009	2009	2009	#N/A
Capital Recovery Year	2028	2028	2029	2029	2029	#N/A
Cost @ Study	2,674,923	722,833	21,942,445	2,796,884	19,005,611	467,000,746
Future $ 1st Yr Exp	1,450,360	373,161	11,897,051	1,445,289	11,319,322	235,364,586
Future $ 2nd Yr Exp	3,469,825	890,669	28,437,475	3,447,383	27,173,132	559,911,131
Total Future $ Exp	4,920,185	1,263,830	40,334,525	4,892,672	38,492,453	795,275,718
Less Dismantlement Res	1,989,636	522,955	16,077,411	2,076,010	13,623,252	364,811,826
Net Amount to Accrue	2,930,549	740,875	24,257,114	2,816,662	24,869,201	430,463,892
Capital Recovery Years	19.00	19.00	20.00	20.00	20.00	
Annual Accrual 2010	112,508	29,234	878,721	105,451	859,482	19,642,457
2011	116,184	30,108	905,961	108,444	880,455	19,654,399
2012	120,002	31,013	934,294	111,540	922,728	20,344,391
2013	123,969	31,951	963,767	114,742	956,357	21,080,225
TOTAL 2010 - 2013	472,663	122,307	3,682,742	440,177	3,629,023	80,721,472
4 YEAR AVERAGE	118,166	30,577	920,686	110,044	907,256	20,180,368
Monthly Accrual	$9,847	$2,548	$76,724	$9,170	$75,605	$1,681,697

Hearing Exhibit - 00007347

FPL 155724

Florida Power & Light Company
Fossil Dismantlement Study as of 12/31/04
Escalation Factors

Global Insight (formerly DRI) August, 2008 Update for Forecast of Long Term Prices

Global Insight (formerly DRI) Inflation Rates August, 2008

YEAR	Compensation per Hour (Non-Farm Business Sector)			Producer Price Index (Intermediate Materials)			GDP Deflator (Implicit)			METAL & METAL PRODUCTS		
	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009
1997	3.0%	1.000000		-0.1%	1.000000		1.1%	1.000000		0.6%	1.000000	
1998	6.0%	1.000000	1.000000	-2.1%	1.000000	1.000000	1.1%	1.000000	1.000000	-3.0%	1.000000	1.000000
1999	4.7%	1.000000	1.000000	0.1%	1.000000	1.000000	1.4%	1.000000	1.000000	-2.4%	1.000000	1.000000
2000	7.1%	1.000000	1.000000	4.9%	1.000000	1.000000	2.2%	1.000000	1.000000	2.7%	1.000000	1.000000
2001	4.1%	1.000000	1.000000	0.4%	1.000000	1.000000	2.4%	1.000000	1.000000	-2.1%	1.000000	1.000000
2002	3.6%	1.000000	1.000000	-1.5%	1.000000	1.000000	1.7%	1.000000	1.000000	0.4%	1.000000	1.000000
2003	4.0%	1.000000	1.000000	4.8%	1.000000	1.000000	2.1%	1.000000	1.000000	2.6%	1.000000	1.000000
2004	3.6%	1.000000	1.000000	6.8%	1.000000	1.000000	2.9%	1.000000	1.000000	15.8%	1.000000	1.000000
2005	4.0%	1.000000	1.000000	8.0%	1.000000	1.000000	3.3%	1.000000	1.000000	7.5%	1.000000	1.000000
2006	3.8%	1.000000	1.000000	6.4%	1.000000	1.000000	3.2%	1.000000	1.000000	12.9%	1.000000	1.000000
2007	4.1%	1.000000	1.000000	4.1%	1.000000	1.000000	2.7%	1.000000	1.000000	6.5%	1.000000	1.000000
2008	4.2%	1.000000	1.000000	13.2%	1.000000	1.000000	2.3%	1.000000	1.000000	14.4%	1.000000	1.000000
2009	3.8%	1.000000	1.000000	4.1%	1.000000	1.000000	2.2%	1.000000	1.000000	4.8%	1.000000	1.000000
2010	2.7%	1.027000	1.027000	-0.4%	0.996000	0.996000	0.8%	1.008000	1.008000	-3.9%	0.961000	0.961000
2011	2.1%	1.048567	1.048567	1.9%	1.014924	1.014924	1.3%	1.021104	1.021104	2.8%	0.985986	0.985986
2012	2.6%	1.075830	1.075830	2.5%	1.040297	1.040297	1.4%	1.035399	1.035399	4.4%	1.029369	1.029369
2013	3.5%	1.113484	1.113484	3.2%	1.073587	1.073587	1.9%	1.055072	1.055072	6.1%	1.092161	1.092161
2014	3.8%	1.155796	1.155796	2.1%	1.096132	1.096132	2.2%	1.078284	1.078284	5.7%	1.154414	1.154414
2015	3.8%	1.199716	1.199716	1.0%	1.107083	1.107083	2.1%	1.100928	1.100928	2.6%	1.184429	1.184429
2016	3.7%	1.244106	1.244106	0.8%	1.115950	1.115950	2.1%	1.124047	1.124047	1.0%	1.196273	1.196273

Hearing Exhibit - 00007348

FPL 155724

Computation of Average Compounded Inflation
From Year of Last Study to Year of Expenditure

Plant	Year Of Last Study	First Years Dismt. Expenditure	Second Years Dismt. Expenditure	Compounded Average Inflation 1st Year of Dismt. Expenditure	Compounded Average Inflation 2nd Year of Dismt. Expenditure
CUTLER 5	2009	2025	2026	2.52%	2.53%
CUTLER 6	2009	2025	2026	2.53%	2.54%
PT EVERG 1	2009	2025	2026	2.56%	2.56%
PT EVERG 2	2009	2025	2026	2.56%	2.56%
PT EVERG 3	2009	2025	2026	2.69%	2.71%
PT EVERG 4	2009	2025	2026	2.69%	2.71%
COMMON	2009	2025	2026	2.07%	2.06%
GTs	2009	2025	2026	4.68%	4.77%
FT LAUD 4	2009	2025	2026	2.24%	2.24%
FT LAUD 5	2009	2025	2026	2.21%	2.22%
GTs	2009	2025	2026	3.17%	3.20%
WCEC Units 1 & 2	2009	2039	2040	2.90%	2.91%

Hearing Exhibit - 00007349

FPL 155724

Salvage	PPE 2	Labor	Mat & Eq	Burial	Salvage	PPE 3	Labor	Mat & Eq	Burial	Salvage	PPE 4	Labor	Mat & Eq	Burial	Salvage
	2009					2009					2009				
	2020					2020					2020				
2,080,059	14,577,805	8,810,444	5,890,605	1,956,816	2,080,059	7,286,170	4,713,519	3,151,428	2,220,953	2,799,731	7,286,170	4,713,519	3,151,428	2,220,953	2,799,731
779,945	6,551,312	4,529,474	2,917,810	783,973	779,945	3,342,747	2,423,233	1,079,513	889,796	1,049,795	3,342,747	2,423,233	1,079,513	889,796	1,049,795
1,823,510	15,884,436	10,926,110	4,717,640	1,882,196	1,823,510	8,029,497	5,846,454	2,523,901	2,113,562	2,464,420	8,029,497	5,846,454	2,523,901	2,113,562	2,464,420
1,156,344	11,957,180	8,103,700	3,531,087	1,387,265	1,384,872	2,371,640	1,724,813	751,479	626,339	730,791	1,801,745	1,382,914	602,586	502,242	585,999
823,075	7,042,473	4,618,910	3,088,173	1,025,869	1,090,479	1,519,504	982,987	657,219	463,172	583,874	1,218,444	788,227	527,004	371,403	468,180
	11.00					11.00					11.00				
2.06%		5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%
84,647	862,732	563,196	301,811	109,536	111,812	173,677	119,858	64,231	49,455	59,867	139,266	96,111	51,505	39,656	48,006
1,448,111	10,578,569	7,353,884	3,204,363	1,258,904	1,238,583	9,000,604	6,545,074	2,851,935	2,377,018	2,773,423	9,470,499	6,886,773	3,000,826	2,601,115	2,916,216
84,647	862,732	563,196	301,811	109,536	111,812	173,677	119,858	64,231	49,455	59,867	139,266	96,111	51,505	39,656	48,006
86,598	896,704	582,727	305,511	112,583	114,117	180,890	126,143	66,016	50,630	61,101	146,050	101,150	52,136	40,759	48,995
88,580	932,306	623,806	309,268	115,714	116,469	188,456	132,757	65,815	52,244	62,381	151,117	106,454	52,775	41,893	50,005
100,622	969,625	658,515	313,048	118,933	118,870	196,391	139,718	66,622	53,697	63,648	157,480	112,036	53,422	43,056	51,036
102,896	1,008,744	680,938	316,885	122,241	121,320	204,716	147,044	67,439	55,191	64,958	164,155	117,910	54,077	44,256	52,088
104,813	1,049,757	727,167	320,770	125,642	123,821	213,449	154,754	68,266	56,726	66,297	171,158	124,093	54,740	45,487	53,162
106,873	1,092,760	766,295	324,702	129,136	126,374	222,611	162,869	69,102	58,304	67,664	178,505	130,599	55,411	46,752	54,258
109,179	1,137,855	805,423	328,682	132,726	128,979	232,225	171,409	69,950	59,926	69,059	186,214	137,447	56,090	48,053	55,376
111,429	1,186,149	847,655	332,712	136,420	131,637	242,313	180,396	70,807	61,593	70,482	194,304	144,654	56,778	49,389	56,518
113,728	1,234,755	892,191	336,790	140,215	134,351	252,901	189,856	71,675	63,308	71,936	202,793	152,239	57,474	50,763	57,683
116,070	1,286,791	938,877	340,919	144,115	137,120	264,012	199,810	72,554	65,067	73,418	211,703	160,221	58,179	52,175	58,872

Hearing Exhibit - 00007350

FPL 155724

Labor	Mat & Eq	Burial	Salvage	PFL GT 2009 2020	Labor	Mat & Eq	Burial	Salvage	T COUNTY CM & 1 & 2 2009 2034	Labor	Mat & Eq	Burial	Salvage	WEST COUNTY Unit 3 2009 2036	Labor
4,986,244	6,431,370	2,956,646	3,289,341	391,527	386,327	264,313	16,380	284,473	18,030,079	12,550,238	8,391,007	6,424,085	9,336,252	4,677,734	4,149,459
2,563,442	2,203,048	1,184,141	1,226,881	193,666	203,239	90,540	6,554	108,887	12,758,777	10,174,799	2,978,539	3,329,986	3,712,547	3,953,725	3,589,786
6,184,731	5,150,725	2,912,729	2,866,109	498,211	490,347	211,882	15,569	248,387	30,681,666	24,524,858	8,979,984	7,917,595	8,740,573	9,526,443	8,652,530
4,357,573	3,683,005	1,990,690	2,038,271	203,924	213,664	99,115	6,816	109,700	43,450,443	34,699,457	9,966,523	11,247,582	12,453,119	13,480,169	12,242,295
2,483,710	3,203,545	1,472,244	1,628,499	120,830	121,900	91,435	5,041	67,646	18,030,079	12,550,238	8,391,007	6,424,085	9,336,252	4,677,734	4,149,459
				11.00					25.00					27.00	
5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%		4.15%	0.89%	2.27%	1.16%		4.09%
302,845	313,067	157,197	166,978	14,362	14,851	7,859	536	8,987	1,089,843	816,308	366,419	339,398	432,281	285,871	256,634
4,390,600	3,660,768	2,005,980	2,053,718	457,962	479,892	209,107	15,307	246,354	0	0	0	0	0	0	0
302,845	313,067	157,197	166,978	14,362	14,851	7,859	536	8,987	1,089,843	816,308	366,419	339,398	432,281	285,871	256,634
318,725	318,925	161,570	170,420	15,068	15,630	8,058	553	9,172	1,128,928	850,199	368,935	347,066	437,792	297,315	267,127
336,437	320,810	166,064	173,833	15,812	16,450	8,156	569	9,361	1,169,564	885,498	371,488	354,950	442,362	309,220	278,048
353,025	324,743	170,583	177,518	16,598	17,312	8,256	584	9,554	1,211,782	922,262	374,019	362,992	447,491	321,606	289,416
371,536	328,724	175,431	181,178	17,426	18,220	8,356	601	9,751	1,255,677	960,553	376,587	371,216	452,679	334,492	301,249
391,017	332,753	180,311	184,912	18,299	19,175	8,459	617	9,952	1,301,305	1,000,433	379,173	379,627	457,927	347,887	313,586
411,520	336,833	185,326	188,724	19,220	20,181	8,562	635	10,157	1,348,737	1,041,969	381,776	388,228	463,236	361,842	326,386
433,097	340,962	190,481	192,614	20,192	21,238	8,667	652	10,367	1,398,044	1,085,230	384,397	397,024	468,607	376,356	339,730
455,808	345,141	195,779	196,585	21,216	22,353	8,774	670	10,580	1,449,303	1,130,286	387,037	406,018	474,039	391,441	353,619
479,708	349,372	201,225	200,637	22,298	23,525	8,881	689	10,798	1,502,591	1,177,214	389,694	415,218	479,535	407,141	368,077
504,859	353,656	206,822	204,773	23,435	24,758	8,990	708	11,021	1,557,980	1,226,089	392,370	424,626	485,095	423,473	383,126

Hearing Exhibit - 00007351

FPL 155724

Burial	Salvage	PFM DT	Labor	Mat & Eq	Burial	Salvage	PCC CM	Labor	Mat & Eq	Burial	Salvage	PCC 1	Labor	Mat & Eq	Burial
		2009					2009					2009			
		2020					2010					2010			
843,641	2,699,432	2,680,709	2,112,694	1,412,533	395,316	1,239,635	6,519,838	3,222,749	3,271,933	2,516,311	491,156	4,283,479	3,773,239	2,522,763	1,232,322
391,762	1,036,731	1,263,488	1,086,142	483,859	156,378	464,892	2,589,915	992,929	977,864	760,933	141,600	1,353,502	1,162,535	753,802	372,654
930,586	2,428,716	3,041,045	2,620,498	1,131,263	376,201	1,066,817	6,149,623	2,365,488	2,324,535	1,798,591	336,991	3,203,105	2,758,548	1,792,289	880,630
1,132,272	2,987,362	1,319,232	1,136,983	494,995	163,835	475,561	721,014	277,070	272,431	211,181	39,649	148,078	128,057	81,624	40,185
722,385	2,311,446	821,570	647,486	432,905	121,155	379,979	702,888	265,877	259,936	207,596	40,520	137,322	120,965	80,876	39,507
		11.00					1.00					1.00			
2.39%	1.32%		5.24%	1.23%	2.78%	2.06%		4.21%	0.92%	1.72%	-2.15%		4.21%	0.92%	1.72%
47,784	138,389	95,234	78,950	42,309	12,936	38,961	721,014	277,070	272,431	211,181	39,649	148,078	128,057	81,624	40,185
190,057	496,085	2,985,301	2,670,647	1,120,128	370,744	1,078,218	6,016,524	3,081,347	3,029,757	2,348,362	440,942	4,410,528	3,606,024	2,484,466	1,213,300
47,784	138,389	95,234	78,950	42,309	12,936	38,961	721,014	277,070	272,431	211,181	39,649	148,078	128,057	81,624	40,185
48,908	140,221	99,449	83,060	42,827	13,298	39,784	0	0	0	0	0	0	0	0	0
50,078	142,077	103,861	87,446	43,362	13,666	40,564	0	0	0	0	0	0	0	0	0
51,277	143,957	108,541	92,032	43,904	14,046	41,420	0	0	0	0	0	0	0	0	0
52,504	145,862	113,441	96,857	44,422	14,437	42,274	0	0	0	0	0	0	0	0	0
53,761	147,792	118,594	101,936	44,966	14,839	43,148	0	0	0	0	0	0	0	0	0
55,048	149,748	124,014	107,281	45,517	15,251	44,036	0	0	0	0	0	0	0	0	0
56,365	151,730	129,714	112,906	46,075	15,675	44,943	0	0	0	0	0	0	0	0	0
57,715	153,738	135,708	118,825	46,640	16,111	45,869	0	0	0	0	0	0	0	0	0
59,096	155,773	142,013	125,058	47,212	16,559	46,815	0	0	0	0	0	0	0	0	0
60,511	157,834	148,645	131,614	47,791	17,020	47,780	0	0	0	0	0	0	0	0	0

Hearing Exhibit - 00007352

FPL 155724

MARTIN 2	Labor	Mat & Eq	Burial	Salvage	MARTIN U1/2 COM	Labor	Mat & Eq	Burial	Salvage	MARTIN 3	Labor	Mat & Eq	Burial	Salvage	MARTIN 4
2009					2009					2009					2009
2020					2020					2020					2020
10,537,015	7,189,529	4,613,658	3,591,575	5,057,649	15,779,360	4,838,383	7,671,724	6,636,571	3,367,309	4,701,390	3,409,021	2,278,580	2,256,973	3,242,215	2,940,050
4,868,907	3,701,299	1,648,871	1,438,818	1,900,179	6,511,584	2,487,418	2,627,827	2,658,855	1,262,615	2,221,112	1,752,073	780,521	904,227	1,216,710	1,478,089
11,780,349	6,929,999	3,855,060	3,417,909	4,442,818	15,909,073	6,001,308	6,144,094	6,315,668	2,961,994	5,367,538	4,227,166	1,824,859	2,147,840	2,842,329	3,589,506
4,917,412	3,730,595	1,625,604	1,434,480	1,873,388	9,545,865	3,679,822	3,802,832	3,890,415	1,827,014	3,256,454	2,589,207	1,119,500	1,311,436	1,743,690	2,199,138
3,112,142	2,126,405	1,421,709	1,060,784	1,498,746	6,840,277	2,097,408	3,326,558	2,675,924	1,459,713	2,020,117	1,464,385	979,078	989,794	1,393,140	1,254,467
11.00					11.00					11.00					11.00
	5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%	
358,018	269,278	138,945	113,264	153,469	738,273	255,743	325,021	307,181	149,671	234,946	178,556	95,687	103,549	142,845	151,698
11,731,844	8,900,802	3,879,327	3,422,347	4,469,431	12,474,802	4,606,899	4,969,390	5,064,106	2,387,595	4,322,166	3,410,034	1,485,880	1,740,631	2,314,349	2,998,437
358,018	269,278	138,946	113,264	153,469	738,273	255,743	325,021	307,181	149,671	234,946	178,556	95,687	103,549	142,845	151,698
373,304	272,873	140,648	116,415	156,632	781,128	269,152	329,006	315,725	152,757	245,418	187,919	99,860	108,429	145,790	158,417
389,345	287,181	142,372	119,653	159,881	784,905	283,266	333,039	324,507	155,906	256,414	197,772	98,047	109,389	148,795	167,550
408,181	302,239	144,117	122,981	163,156	808,653	298,118	337,121	333,534	159,119	267,881	208,142	98,248	112,432	151,862	176,118
423,853	318,067	145,884	126,402	166,519	835,415	313,749	341,254	342,811	162,399	280,088	219,058	100,466	115,560	154,993	185,143
442,404	334,766	147,673	129,918	169,962	862,237	330,201	345,437	352,347	165,747	292,825	230,542	101,697	118,774	158,188	194,650
461,878	352,319	149,483	133,531	173,455	890,170	347,514	349,672	362,147	169,164	306,203	242,630	102,944	122,078	161,448	204,864
482,322	370,782	151,315	137,245	177,031	918,284	365,736	353,958	372,221	172,651	320,256	255,352	104,205	125,473	164,777	215,211
503,788	390,234	153,170	141,063	180,680	949,575	384,913	358,298	382,574	176,210	335,015	268,741	105,483	128,964	168,173	226,321
526,326	410,696	155,048	144,987	184,405	981,159	405,095	362,690	393,216	179,842	350,520	282,833	106,776	132,551	171,640	238,022
549,993	432,230	156,949	149,020	188,206	1,014,078	426,336	367,136	404,153	183,549	366,808	297,683	108,086	136,238	176,178	250,345

Hearing Exhibit - 00007353

FPL 155724

Mat & Eq	Burial	Salvage	ALL
			#N/A
			#N/A
3,530,007	984,049	2,715,341	243,680,398
1,283,818	548,036	1,128,343	122,000,584
3,810,552	1,305,425	2,658,851	269,584,300
4,294,370	1,854,462	3,788,194	232,414,943
3,530,007	984,049	2,715,341	118,187,490
			#N/A
0.66%	2.20%	1.12%	#N/A
129,999	44,265	107,008	10,482,989
			0
0	0	0	188,169,940
129,999	44,265	107,008	11,221,262
130,851	45,241	108,202	10,587,002
131,709	46,239	109,410	10,976,127
132,572	47,259	110,631	11,386,603
133,441	48,300	111,866	11,813,249
134,316	49,365	113,114	12,258,922
135,197	50,453	114,376	12,724,523
136,083	51,565	115,653	13,210,993
136,975	52,702	116,944	13,719,323
137,873	53,864	118,249	14,250,648
138,776	55,052	119,568	14,805,758

Hearing Exhibit - 00007354

FPL 155725

INFLATION FORECAST

Global Insight (formerly DRI) Inflation Rates August, 2008

YEAR	Compensation per Hour (Non-Farm Business Sector)			Producer Price Index (Intermediate Materials)			GDP Deflator (Implicit)			METALS & METAL PRODUCTS		
	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER FROM 2009	COMPOUNDED MULTIPLIER FROM 2009
1997	3.0%	1.000000		-0.1%	1.000000		1.9%	1.000000		0.6%	1.000000	
1998	6.0%	1.000000	1.000000	-2.1%	1.000000	1.000000	1.1%	1.000000	1.000000	-3.0%	1.000000	1.000000
1999	4.7%	1.000000	1.000000	0.1%	1.000000	1.000000	1.4%	1.000000	1.000000	-2.4%	1.000000	1.000000
2000	7.1%	1.000000	1.000000	4.9%	1.000000	1.000000	2.2%	1.000000	1.000000	2.7%	1.000000	1.000000
2001	4.1%	1.000000	1.000000	0.4%	1.000000	1.000000	2.4%	1.000000	1.000000	-2.1%	1.000000	1.000000
2002	3.6%	1.000000	1.000000	-1.5%	1.000000	1.000000	1.7%	1.000000	1.000000	0.4%	1.000000	1.000000
2003	4.0%	1.000000	1.000000	4.6%	1.000000	1.000000	2.1%	1.000000	1.000000	2.6%	1.000000	1.000000
2004	3.5%	1.000000	1.000000	6.6%	1.000000	1.000000	2.9%	1.000000	1.000000	15.8%	1.000000	1.000000
2005	4.0%	1.000000	1.000000	8.0%	1.000000	1.000000	3.3%	1.000000	1.000000	7.5%	1.000000	1.000000
2006	3.8%	1.000000	1.000000	6.4%	1.000000	1.000000	3.2%	1.000000	1.000000	12.9%	1.000000	1.000000
2007	4.1%	1.000000	1.000000	4.1%	1.000000	1.000000	2.7%	1.000000	1.000000	6.5%	1.000000	1.000000
2008	4.2%	1.000000	1.000000	13.2%	1.000000	1.000000	2.3%	1.000000	1.000000	14.4%	1.000000	1.000000
2009	3.8%	1.000000	1.000000	4.1%	1.000000	1.000000	2.2%	1.000000	1.000000	4.8%	1.000000	1.000000
2010	2.7%	1.027000	1.027000	-0.4%	0.996000	0.996000	0.8%	1.008000	1.008000	-3.9%	0.961000	0.961000
2011	2.1%	1.048567	1.048567	1.9%	1.014924	1.014924	1.3%	1.021104	1.021104	2.6%	0.985986	0.985986
2012	2.6%	1.075830	1.075830	2.5%	1.040297	1.040297	1.4%	1.035399	1.035399	4.4%	1.029369	1.029369
2013	3.5%	1.113484	1.113484	3.2%	1.073587	1.073587	1.9%	1.055072	1.055072	6.1%	1.092181	1.092181
2014	3.8%	1.155796	1.155796	2.1%	1.096132	1.096132	2.2%	1.078284	1.078284	5.7%	1.154414	1.154414
2015	3.8%	1.199716	1.199716	1.0%	1.107093	1.107093	2.1%	1.100928	1.100928	2.6%	1.184429	1.184429

Hearing Exhibit - 00007355

FPL 155725

FLORIDA POWER & LIGHT COMPANY
PROJECTED FUTURE DOLLAR DISMANTLEMENT COST BY PLANT

PLANT	STUDY DATE (1)	RECOV YEAR (2)	DISMANTLEMENT COST COMPONENTS	ESTIMATE PER STUDY 2008 Dollars	INFL. COMP. MULT.	ESTIMATE IN 2009 DOLLARS	YR OF EXP (4)	% OF TOTAL COST	INFLATION COMPOUNDED MULTIPLIER	FUTURE DOLLAR COST	YR OF EXP (4)	% OF TOTAL COST	INFLATION COMPOUNDED MULTIPLIER	FUTURE DOLLAR COST	TOTAL FUTURE $ COST
MANATEE 1	2009	2020	LABOR	8,006,328	1.038	8,310,569	2025	30%	1.714	4,272,487	2026	70%	1.772	10,308,086	14,580,573
			MATERIAL & EQ	5,337,552	1.041	5,556,392		30%	1.142	1,903,326		70%	1.144	4,449,977	6,353,303
			BURIAL	6,413,302	1.022	6,554,394		30%	1.335	2,625,932		70%	1.359	6,237,464	8,863,397
			SALVAGE	5,138,641	1.048	5,385,296		30%	1.250	2,019,285		70%	1.252	4,721,088	6,740,373
				14,618,541		15,036,059				6,782,460				16,274,439	23,056,899
MANATEE 2	2009	2020	LABOR	8,006,328	1.038	8,310,569	2025	30%	1.714	4,272,487	2026	70%	1.772	10,308,086	14,580,573
			MATERIAL & EQ	5,337,552	1.041	5,556,392		30%	1.142	1,903,326		70%	1.144	4,449,977	6,353,303
			BURIAL	6,413,302	1.022	6,554,394		30%	1.335	2,625,932		70%	1.359	6,237,464	8,863,397
			SALVAGE	5,138,641	1.048	5,385,296		30%	1.250	2,019,285		70%	1.252	4,721,088	6,740,373
				14,618,541		15,036,059				6,782,460				16,274,439	23,056,899
MANATEE COM	2009	2020	LABOR	2,591,593	1.038	2,690,073	2025	30%	1.714	1,382,974	2026	70%	1.772	3,338,655	4,719,629
			MATERIAL & EQ	3,698,057	1.041	3,850,719		30%	1.142	1,319,053		70%	1.144	3,083,945	4,402,998
			BURIAL	6,829,083	1.022	6,774,902		30%	1.335	2,714,276		70%	1.359	6,447,310	9,161,586
			SALVAGE	1,711,329	1.048	1,793,473		30%	1.250	672,485		70%	1.252	1,572,271	2,244,756
				11,208,384		11,522,221				4,743,817				11,295,840	16,039,457

Hearing Exhibit - 00007356

FPL 155725

Computation of Average Compounded Inflation
From Year of Last Study to Year of Expenditure

Plant	Year Of Last Study	First Years Dismt. Expenditure	Second Years Dismt. Expenditure	Compounded Average Inflation 1st Year of Dismt. Expenditure	Compounded Average Inflation 2nd Year of Dismt. Expenditure	
MANATEE 1	2009	2025	2026	2.58%	2.60%	
MANATEE COM CC	2009	2035	2036	2.24%	2.25%	
MANATEE 2	2009	2025	2026	2.58%	2.60%	
MANATEE COM	2009	2025	2026	2.00%	2.00%	
MANATEE 3	2009	2035	2036	2.94%	2.94%	
SANFORD 3	2009	2025	2026	2.62%	2.63%	
SANFORD 4	2009	2033	2034	2.73%	2.73%	
SANFORD 5	2009	2032	2033	2.73%	2.73%	1
SANFORD COM	2009	2033	2034	1.97%	1.97%	2
						3
PTP 1	2009	2025	2026	2.86%	2.89%	4
						5
						6
PTP 2	2009	2025	2026	2.86%	2.89%	7
PTP COM	2009	2037	2038	2.08%	2.08%	8
PTP Unit 5	2009	2037	2038	3.02%	3.02%	9
RIVIERA 3	2009	2011	2012	3.07%	2.40%	10

Hearing Exhibit - 00007357

FPL 155725

Computation of Annual
Accrual

Plant.....	PMT 1	Labor	Mat & Eq	Burial	Salvage	PMT 2	Labor	Mat & Eq	Burial	Salvage	PMT CM	Labor	Mat & Eq	Burial	Salvage
Year of last Study.....	2009					2009					2009				
Capital Recovery Year....	2020					2020					2020				
Cost @ Study.....	15,036,059	8,310,569	5,556,392	6,554,394	5,385,296	15,036,059	8,310,569	5,556,392	6,554,394	5,385,296	11,522,221	2,560,073	3,850,719	6,774,802	1,793,473
Future $ 1st Yr Exp.....	6,782,460	4,272,487	1,903,326	2,825,932	2,019,285	6,782,460	4,272,487	1,903,326	2,825,932	2,019,285	4,743,617	1,382,974	1,319,053	2,714,276	672,486
Future $ 2nd Yr Exp.....	16,274,439	10,308,086	4,449,977	6,237,464	4,721,088	16,274,439	10,308,086	4,449,977	6,237,464	4,721,088	11,295,640	3,336,855	3,083,945	6,447,310	1,572,271
Amount To Accrue.....	8,128,330	5,140,141	2,239,752	3,124,645	2,376,208	8,198,367	5,185,083	2,259,327	3,151,952	2,398,974	8,078,944	2,377,239	2,217,754	4,814,818	1,130,885
PV of Amount to Accrue.....	5,300,715	2,929,754	1,058,815	2,310,844	1,896,497	5,347,040	2,955,359	1,975,933	2,330,838	1,915,089	5,803,649	1,354,968	1,939,576	3,412,463	903,356
Capital Recovery Years....	11.00					11.00					11.00				
Compounded Inflation.....		5.24%	1.23%	2.78%	2.08%		5.24%	1.23%	2.78%	2.08%		5.24%	1.23%	2.78%	2.08%
First Year's Accrual.....	800,725	357,233	191,438	246,717	194,882	805,975	360,355	193,111	248,873	196,363	626,509	166,215	189,557	364,362	92,626
Dismantlement Reserve 12/31/09...	14,828,569	9,440,432	4,113,551	5,738,752	4,364,166	14,657,532	9,396,510	4,093,977	5,711,444	4,343,399	7,960,513	2,342,380	2,185,244	4,546,969	1,114,091
2010	800,725	357,233	191,438	246,717	194,882	805,975	360,355	193,111	248,873	196,363	626,509	166,215	189,557	364,362	92,626
2011	624,653	375,954	193,784	253,579	196,675	630,112	379,250	195,478	256,795	200,411	646,721	173,878	191,881	374,497	94,535
2012	649,700	395,877	196,160	260,633	202,770	655,376	399,135	197,874	262,911	204,542	665,659	182,995	194,233	384,914	96,484
2013	675,921	416,424	198,565	267,882	208,950	681,829	420,064	200,300	270,224	208,759	686,353	192,590	196,614	395,621	98,473
2014	703,376	438,269	200,999	275,334	211,216	709,523	442,089	202,755	277,740	213,062	707,838	202,688	199,025	406,625	100,502
2015	732,124	461,239	203,463	282,992	215,570	738,522	465,270	205,241	285,466	217,454	730,142	213,318	201,464	417,936	102,574
2016	762,231	485,424	205,957	290,864	220,014	768,892	489,666	207,757	293,406	221,936	753,308	224,501	203,934	429,561	104,689
2017	793,764	510,876	208,482	298,955	224,549	800,701	515,341	210,304	301,567	226,511	777,370	236,273	206,434	441,510	106,847
2018	826,794	537,664	211,037	307,270	229,178	834,019	542,362	212,882	309,956	231,180	802,368	248,661	208,965	453,790	109,049
2019	861,386	565,855	213,625	315,817	233,902	868,923	570,801	215,491	318,577	235,946	828,342	261,700	211,526	466,413	111,297

Hearing Exhibit - 00007358

FPL 155725

PMT 3	Labor	Mat & Eq	Burial	Salvage
2009				
2030				
6,666,845	4,722,066	3,157,142	2,716,386	3,896,750
4,281,751	3,362,054	1,102,192	1,307,231	1,509,725
10,247,969	8,103,670	2,579,497	3,105,109	3,540,306
8,814,556	6,965,348	2,236,801	2,680,466	3,067,859
4,067,680	2,866,623	1,917,942	1,650,186	2,368,071
21.00				
	4.31%	0.73%	2.34%	1.24%
280,857	210,448	98,891	100,329	128,812
5,895,186	4,500,375	1,445,088	1,731,874	1,982,172
280,857	210,448	98,891	100,329	128,812
291,413	219,529	99,617	102,674	130,407
302,402	229,001	100,349	105,073	132,022
313,840	238,882	101,086	107,529	133,657
325,748	249,190	101,829	110,042	135,312
338,144	259,942	102,577	112,613	136,988
351,049	271,158	103,330	115,245	138,685
364,484	282,858	104,089	117,938	140,402
378,470	295,063	104,854	120,694	142,141
393,032	307,796	105,624	123,518	143,901

PMT CC Common	Labor	Mat & Eq	Burial	Salvage
2009				
2030				
16,828,630	6,667,446	5,290,611	5,394,209	523,536
8,987,335	4,747,141	1,847,009	2,595,904	202,717
21,488,571	11,442,191	4,322,616	6,166,136	475,372
18,063,345	9,605,985	3,660,756	5,196,989	402,345
9,985,293	3,956,139	3,139,192	3,200,662	310,700
21.00				
	4.31%	0.73%	2.34%	1.24%
629,793	290,231	161,859	194,596	16,893
12,379,562	6,583,367	2,606,868	3,583,070	275,744
629,793	290,231	161,859	194,596	16,893
647,844	302,754	163,048	199,144	17,103
666,547	315,817	164,246	203,798	17,314
685,929	329,445	165,453	208,560	17,529
706,016	343,660	166,668	213,434	17,746
726,837	358,488	167,893	218,422	17,966
748,420	373,956	169,126	223,526	18,188
770,797	390,092	170,368	228,750	18,414
793,996	406,924	171,620	234,098	18,642
818,056	424,482	172,881	239,566	18,872

SNFORD 3	Labor	Mat & Eq	Burial	Salvage
2009				
2020				
4,956,922	2,961,032	1,979,727	1,885,441	1,649,277
2,249,244	1,522,275	678,150	867,237	618,418
5,397,307	3,672,742	1,585,514	1,584,910	1,445,860
1,617,337	1,098,808	478,792	476,356	436,619
1,048,448	628,294	418,736	352,261	348,842
11.00				
	5.24%	1.23%	2.78%	2.06%
119,133	76,366	40,924	37,612	35,768
5,028,214	4,096,209	1,784,872	1,775,791	1,627,858
119,133	76,366	40,924	37,612	35,768
123,948	80,370	41,425	38,658	36,506
128,993	84,584	41,933	39,734	37,258
134,279	89,018	42,447	40,839	38,026
139,819	93,687	42,968	41,975	38,810
145,626	98,599	43,494	43,143	39,610
151,712	103,769	44,027	44,343	40,427
158,093	109,210	44,567	45,576	41,260
164,783	114,936	45,113	46,844	42,111
171,798	120,963	45,667	48,147	42,979

Hearing Exhibit - 00007359

FPL 155725

SNFORD 4	Labor	Mat & Eq	Burial	Salvage
2009				
2028				
10,232,708	6,314,297	4,221,696	3,638,704	3,941,990
5,859,401	4,217,136	1,466,498	1,689,709	1,513,942
14,053,917	10,154,863	3,432,095	4,013,622	3,546,662
16,042,809	11,578,544	3,948,464	4,594,787	4,076,986
8,243,789	5,067,001	3,401,135	2,931,457	3,175,794
19.00				
	4.42%	0.79%	2.39%	1.32%
598,482	401,389	193,403	193,829	190,139
3,870,509	2,783,456	952,129	1,108,844	983,619
598,482	401,389	193,403	193,829	190,139
619,881	419,146	194,923	196,468	192,656
642,156	437,688	196,454	203,219	195,205
665,343	457,051	197,998	208,083	197,789
689,481	477,270	199,554	213,064	200,406
714,610	498,383	201,122	218,164	203,056
740,773	520,431	202,702	223,385	205,746
768,012	543,464	204,295	228,732	208,469
796,375	567,495	205,900	234,207	211,227
825,908	592,600	207,518	239,813	214,023

SNFORD 5	Labor	Mat & Eq	Burial	Salvage
2009				
2027				
10,232,708	6,314,297	4,221,696	3,638,704	3,941,990
6,703,326	4,066,372	1,466,033	1,659,832	1,507,911
13,571,935	9,839,983	3,421,829	3,942,654	3,532,532
14,845,667	10,670,619	3,744,400	4,292,724	3,862,076
7,840,482	4,836,126	3,234,739	2,788,039	3,020,422
18.00				
	4.49%	0.82%	2.43%	1.37%
594,038	397,626	193,982	193,017	190,567
4,529,594	3,255,736	1,142,462	1,309,782	1,178,367
594,038	397,626	193,982	193,017	190,567
615,547	415,489	195,545	197,701	193,187
637,949	434,153	197,141	202,498	195,843
661,283	453,657	198,750	207,412	198,536
685,587	474,036	200,372	212,445	201,266
710,906	495,331	202,008	217,601	204,033
737,281	517,582	203,666	222,881	206,839
764,756	540,833	205,319	228,290	209,683
793,387	565,129	206,994	233,829	212,566
823,214	590,516	208,664	239,504	215,489

SNFORD CM	Labor	Mat & Eq	Burial	Salvage
2009				
2028				
10,258,950	4,130,872	6,241,131	460,446	573,499
4,920,444	2,758,889	2,167,992	213,818	220,255
11,709,134	6,643,406	5,073,825	507,888	515,985
7,092,702	4,010,185	3,088,716	307,816	314,015
4,378,557	1,761,863	2,661,913	198,385	244,804
19.00				
	4.42%	0.79%	2.39%	1.32%
288,727	139,020	151,368	12,985	14,645
9,536,876	5,392,111	4,153,101	413,890	422,226
288,727	139,020	151,368	12,985	14,645
296,184	145,170	152,557	13,296	14,838
303,926	151,592	153,756	13,614	15,036
311,988	158,298	154,964	13,940	15,234
320,320	165,301	156,181	14,274	15,436
328,997	172,613	157,409	14,615	15,640
338,013	180,249	158,646	14,965	15,847
347,382	188,223	159,892	15,323	16,057
357,119	196,550	161,148	15,690	16,269
367,241	205,245	162,415	16,066	16,484

PTP 1
2009
2020
4,542,672
2,139,455
5,159,858
2,685,025
1,671,051
11.00
194,040
4,814,066
194,040
202,828
211,643
221,107
231,043
241,478
252,430
263,933
276,012
288,697

Hearing Exhibit - 00007360

FPL 155725

Labor	Mat & Eq	Burial	Salvage	PTP 2	Labor	Mat & Eq	Burial	Salvage	PTP CM	Labor	Mat & Eq	Burial	Salvage	PTP U5	Labor
				2009					2009					2009	
				2020					2032					2032	
3,210,326	2,146,403	2,286,570	3,112,628	4,542,672	3,210,326	2,146,403	2,286,570	3,112,628	9,944,774	3,378,680	4,146,655	3,129,537	710,077	6,795,278	4,938,329
1,850,438	735,244	920,892	1,167,119	2,139,456	1,850,438	735,244	920,892	1,167,119	5,809,111	2,568,952	1,457,792	1,582,294	277,927	4,688,371	3,751,918
3,981,956	1,719,001	2,167,426	2,726,725	5,159,856	3,981,956	1,719,001	2,167,426	2,726,725	12,863,909	6,167,209	3,415,121	3,714,615	653,036	11,279,839	9,043,372
2,071,912	902,810	1,143,414	1,433,111	2,853,700	2,047,740	882,277	1,130,078	1,416,392	9,522,335	4,636,066	2,581,731	2,795,774	493,238	14,986,041	12,316,902
1,180,939	789,568	845,544	1,145,000	1,651,555	1,167,181	780,356	836,878	1,131,642	5,268,868	1,790,057	2,198,950	1,658,069	376,208	6,251,827	4,753,696
				11.00					23.00					23.00	
5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%		4.23%	0.70%	2.30%	1.18%		4.23%
143,995	77,166	90,282	117,402	191,777	142,315	76,265	89,229	116,033	301,831	128,201	103,799	93,613	18,782	413,284	327,174
3,560,482	1,861,436	1,984,904	2,462,733	4,645,413	3,584,654	1,561,968	1,978,243	2,479,453	8,450,885	4,116,095	2,291,182	2,481,135	437,727	982,169	478,387
143,995	77,166	90,282	117,402	191,777	142,315	76,265	89,229	116,033	301,831	128,201	103,799	93,613	18,782	413,284	327,174
151,545	78,112	92,793	119,822	200,264	149,777	77,200	91,711	118,426	309,697	128,408	104,529	95,764	19,005	429,325	341,001
158,491	79,089	95,374	122,292	209,173	157,631	78,147	94,282	120,866	317,836	133,834	105,285	97,864	19,230	446,004	355,412
167,854	80,038	98,027	124,813	218,527	166,898	79,105	96,884	123,367	326,255	139,491	108,007	100,216	19,458	463,359	370,433
176,556	81,020	100,754	127,386	228,347	174,585	80,074	99,579	125,900	334,969	145,388	106,753	102,518	19,688	481,416	386,088
185,918	82,013	103,557	130,012	238,658	183,749	81,056	102,348	128,495	343,987	151,530	107,505	104,873	19,921	500,205	402,405
195,067	83,018	106,437	132,692	249,485	193,384	82,050	105,195	131,144	353,321	157,934	108,262	107,283	20,157	519,754	419,411
206,826	84,036	109,398	135,427	260,853	203,524	83,058	108,121	133,847	362,984	164,609	109,024	109,747	20,396	540,086	437,137
216,724	85,066	112,441	138,219	272,792	214,195	84,074	111,129	136,606	372,989	171,565	109,792	112,269	20,638	561,263	455,611
228,088	86,109	115,568	141,068	285,328	225,427	85,104	114,220	139,422	383,347	178,816	110,565	114,848	20,882	583,287	474,866

Hearing Exhibit - 00007361

FPL 155725

Mat & Eq	Burial	Salvage	RIVIERA 3	Labor	Mat & Eq	Burial	Salvage	RIVIERA 4	Labor	Mat & Eq	Burial	Salvage	RIVIERA CM	Labor	Mat & Eq
			2009					2009					2009		
			2011					2011					2011		
3,301,735	3,164,919	4,609,706	3,392,125	2,672,227	1,786,634	1,146,201	2,212,937	3,392,125	2,672,227	1,786,634	1,146,201	2,212,937	8,286,982	2,845,247	3,303,896
1,160,753	1,578,957	1,804,257	1,081,132	840,603	543,989	351,117	654,577	1,081,132	840,603	543,989	351,117	654,577	2,559,915	832,118	1,005,961
2,718,258	3,756,612	4,239,403	2,549,636	2,012,403	1,301,041	830,743	1,594,551	2,549,636	2,012,403	1,301,041	830,743	1,564,551	6,094,102	1,992,065	2,405,923
3,613,722	5,048,203	5,982,786	92,986	73,067	47,252	30,268	57,601	96,122	75,531	48,846	31,289	59,544	167,620	54,702	66,066
3,075,133	2,993,900	4,570,902	86,874	68,437	45,757	29,355	56,675	89,804	70,745	47,300	30,345	58,586	160,492	51,236	63,993
			2.00					2.00					2.00		
0.70%	2.30%	1.18%		3.33%	1.62%	1.54%	0.81%		3.33%	1.62%	1.54%	0.81%		3.33%	1.62%
145,290	169,034	228,203	45,706	36,936	23,436	15,018	28,684	47,248	37,148	24,227	15,525	29,651	82,897	26,904	32,777
266,289	288,366	50,874	3,537,782	2,779,939	1,797,778	1,151,592	2,191,527	3,534,646	2,777,475	1,796,184	1,150,571	2,189,564	8,486,397	2,799,498	3,345,799
145,290	169,034	228,203	45,706	36,936	23,436	15,018	28,684	47,248	37,148	24,227	15,525	29,651	82,897	26,904	32,777
148,313	172,917	230,908	47,280	37,131	23,816	15,250	28,918	48,874	38,384	24,619	15,764	29,893	84,723	27,798	33,308
147,343	176,890	233,641	0	0	0	0	0	0	0	0	0	0	0	0	0
148,381	180,954	236,409	0	0	0	0	0	0	0	0	0	0	0	0	0
149,425	185,112	239,209	0	0	0	0	0	0	0	0	0	0	0	0	0
150,478	189,365	242,042	0	0	0	0	0	0	0	0	0	0	0	0	0
151,537	193,715	244,910	0	0	0	0	0	0	0	0	0	0	0	0	0
152,604	198,166	247,811	0	0	0	0	0	0	0	0	0	0	0	0	0
153,679	202,719	250,746	0	0	0	0	0	0	0	0	0	0	0	0	0
154,761	207,377	253,716	0	0	0	0	0	0	0	0	0	0	0	0	0

Hearing Exhibit - 00007362

FPL 155725

Burial	Salvage	PUTNAM 1	Labor	Mat & Eq	Burial	Salvage	PUTNAM CM	Labor	Mat & Eq	Burial	Salvage	PUTNAM 2	Labor	Mat & Eq	Burial
		2009					2009					2009			
		2020					2020					2020			
2,905,591	568,752	872,096	763,448	510,436	415,803	817,591	9,402,670	4,664,233	4,192,685	1,870,531	1,324,778	872,096	763,448	510,436	415,803
890,073	168,235	427,359	392,491	174,848	166,586	306,586	4,088,749	2,397,895	1,438,192	749,404	498,743	427,359	392,491	174,848	166,586
2,105,913	409,619	1,034,891	946,949	408,796	395,698	716,752	9,761,839	5,785,322	3,357,618	1,790,084	1,161,384	1,034,891	946,949	408,796	395,698
58,029	11,196	462,063	423,305	184,450	177,699	323,400	4,229,571	2,496,735	1,462,087	771,448	505,699	452,966	415,000	180,831	174,213
56,279	11,016	275,810	241,273	161,314	131,407	258,384	2,867,846	1,422,506	1,278,894	570,478	404,034	270,202	236,540	158,149	128,828
		11.00					11.00					11.00			
1.54%	0.81%		5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%	2.06%		5.24%	1.23%	2.78%
28,793	5,575	32,722	29,419	15,765	14,031	28,493	317,903	173,450	124,969	60,912	41,428	32,080	28,842	15,456	13,756
2,937,957	568,867	999,987	916,136	399,195	384,585	699,917	9,625,017	5,687,483	3,331,923	1,758,039	1,152,428	1,009,062	924,440	402,613	388,071
28,793	5,575	32,722	29,419	15,765	14,031	28,493	317,903	173,450	124,969	60,912	41,428	32,080	28,842	15,456	13,756
29,237	5,621	34,302	30,982	15,959	14,421	27,039	329,370	182,545	126,500	62,607	42,282	33,629	30,354	15,846	14,138
0	0	35,965	32,585	16,154	14,822	27,597	341,363	192,116	128,061	64,346	43,153	35,259	31,946	15,837	14,531
0	0	37,718	34,294	16,352	15,235	28,166	353,908	202,190	129,621	66,138	44,043	36,975	33,621	16,032	14,936
0	0	39,557	36,092	16,553	15,658	28,746	367,028	212,792	131,210	67,976	44,950	38,781	35,384	16,228	15,351
0	0	41,495	37,984	16,756	16,094	29,339	380,759	223,949	132,818	69,868	45,877	40,681	37,239	16,427	15,778
0	0	43,535	39,976	16,961	16,541	29,944	395,127	235,692	134,447	71,812	46,823	42,681	39,192	16,628	16,217
0	0	45,682	42,072	17,169	17,002	30,561	410,166	248,050	136,095	73,809	47,788	44,786	41,247	16,832	16,668
0	0	47,941	44,278	17,380	17,475	31,191	425,909	261,056	137,763	75,862	48,773	47,001	43,409	17,039	17,132
		50,319	46,600	17,593	17,961	31,834	442,390	274,744	139,452	77,973	49,778	49,332	45,685	17,247	17,608

Hearing Exhibit - 00007363

FPL 155725

Salvage	DESOTO SOLAR	Labor	Mat & Eq	Burial	Salvage	St. Lucie Wind	Labor	Mat & Eq	Burial	Salvage	SJRPP 1	Labor	Mat & Eq	Burial
	2009					2009					2009			
	2039					2034					2028			
617,591	1,365,089	875,784	585,543	129,589	225,847	584,770	249,626	166,896	236,156	67,910	4,975,132	3,039,176	2,031,973	1,851,389
306,566	1,027,990	836,186	212,954	73,802	93,932	356,988	202,378	59,204	122,413	27,007	2,647,447	2,029,777	705,850	859,732
716,752	2,466,734	2,013,026	499,378	175,478	221,148	854,106	487,799	138,833	291,058	63,584	6,829,669	4,887,703	1,651,924	2,042,149
317,055	3,494,723	2,848,191	712,333	249,280	315,080	1,211,094	690,177	198,037	413,472	90,592	9,500,608	3,931,992	1,340,191	1,648,469
253,315	1,365,089	875,784	585,543	129,589	225,847	584,770	249,626	166,896	236,156	67,910	2,827,934	1,727,510	1,156,002	1,052,355
	30.00					25.00					16.00			
2.06%		4.01%	0.66%	2.20%	1.12%		4.15%	0.59%	2.27%	1.16%		4.42%	0.79%	2.39%
25,974	69,318	50,704	21,564	5,950	8,900	32,856	16,236	7,288	12,477	3,145	205,298	136,309	66,678	69,582
706,282	0	0	0	0	0	0	0	0	0	0	4,176,509	2,965,488	1,017,582	1,252,411
25,974	69,318	50,704	21,564	5,950	8,900	32,856	16,236	7,288	12,477	3,145	205,298	136,309	66,678	69,582
26,508	71,524	52,737	21,705	6,051	9,000	33,827	16,911	7,338	12,759	3,181	212,630	142,339	66,194	71,246
27,055	73,814	54,852	21,847	6,215	9,100	34,832	17,613	7,389	13,048	3,218	220,264	148,636	66,714	72,963
27,613	76,192	57,051	21,991	6,353	9,202	35,872	18,344	7,439	13,344	3,255	228,209	155,211	67,239	74,699
28,182	78,661	59,338	22,135	6,493	9,304	36,949	19,106	7,490	13,646	3,293	236,479	162,077	67,767	76,457
28,763	81,225	61,717	22,280	6,636	9,408	38,065	19,899	7,542	13,955	3,331	245,088	169,247	68,300	78,318
29,356	83,886	64,192	22,426	6,782	9,513	39,220	20,725	7,594	14,272	3,370	254,050	176,735	68,836	80,183
29,961	86,650	66,765	22,573	6,932	9,619	40,417	21,585	7,646	14,595	3,409	263,380	184,553	69,377	82,112
30,579	89,521	69,442	22,721	7,084	9,727	41,657	22,482	7,698	14,926	3,448	273,093	192,717	69,922	84,077
31,209	92,501	72,226	22,870	7,241	9,835	42,941	23,415	7,751	15,264	3,488	283,206	201,243	70,472	86,090

Hearing Exhibit - 00007364

FPL 155725

Salvage	SJRPP 2	Labor	Mat & Eq	Burial	Salvage	SJRPP CM	Labor	Mat & Eq	Burial	Salvage	SJRPP C&L	Labor	Mat & Eq	Burial	Salvage
	2009					2009					2009				
	2028					2028					2028				
1,947,405	4,975,132	3,039,175	2,031,973	1,851,389	1,947,405	11,454,955	4,634,516	6,533,907	1,186,314	879,783	2,674,923	1,324,141	885,312	982,410	528,940
747,911	2,847,447	2,029,777	705,850	859,732	747,911	5,568,671	3,096,259	2,288,694	541,803	337,885	1,450,360	884,355	307,532	460,847	202,374
1,752,107	8,529,869	4,887,703	1,851,924	2,042,149	1,752,107	13,280,159	7,453,383	5,311,842	1,286,487	791,552	3,469,826	2,129,527	719,728	1,084,665	474,095
1,421,045	5,610,998	4,010,900	1,367,087	1,662,572	1,449,563	10,391,828	5,821,784	4,184,248	1,008,922	623,336	2,930,549	1,796,121	611,854	925,490	402,917
1,108,932	2,884,686	1,762,178	1,178,181	1,073,474	1,129,146	6,321,988	2,557,789	3,608,082	843,689	485,552	1,593,231	788,682	527,307	591,097	313,855
	19.00					19.00					19.00				
1.32%		4.42%	0.79%	2.39%	1.32%		4.42%	0.79%	2.39%	1.32%		4.42%	0.79%	2.39%	1.32%
66,274	209,416	139,044	66,996	70,978	67,604	420,368	291,822	205,056	42,561	29,071	112,508	62,231	29,965	39,084	18,791
1,078,973	4,066,121	2,906,560	990,687	1,219,309	1,060,455	8,437,202	4,726,848	3,397,288	819,167	508,101	1,989,636	1,218,761	415,406	629,021	273,552
66,274	209,416	139,044	66,996	70,978	67,604	420,368	291,822	205,056	42,561	29,071	112,508	62,231	29,965	39,084	18,791
67,151	216,897	145,196	67,523	72,877	68,498	431,542	210,750	206,667	43,580	29,455	116,184	64,964	30,221	40,919	19,640
68,039	224,684	151,618	68,063	74,417	69,405	443,142	220,073	208,291	44,623	29,845	120,002	67,869	30,458	40,977	19,282
68,940	232,789	158,326	68,588	76,198	70,323	455,187	229,809	209,928	45,691	30,240	123,969	70,860	30,697	41,956	19,547
69,852	241,225	165,330	69,127	78,022	71,254	467,687	239,976	211,577	46,784	30,640	128,090	73,995	30,939	42,962	19,808
70,777	250,007	172,644	69,670	79,890	72,197	480,690	250,591	213,240	47,904	31,046	132,373	77,269	31,182	43,990	20,068
71,713	259,148	180,281	70,218	81,802	73,152	494,187	261,677	214,916	49,051	31,457	136,824	80,687	31,427	45,043	20,333
72,662	268,665	188,257	70,769	83,760	74,121	508,209	273,253	216,604	50,225	31,873	141,449	84,256	31,674	46,121	20,602
73,624	278,574	196,585	71,325	85,765	75,101	522,780	285,342	218,306	51,427	32,296	146,257	87,984	31,922	47,225	20,875
74,599	288,889	205,281	71,886	87,818	76,095	537,922	297,965	220,021	52,658	32,722	151,254	91,876	32,173	48,356	21,151

Hearing Exhibit - 00007365

FPL 155725

SJRPP ASH&G	Labor	Mat & Eq	Burial	Salvage
2009				
2028				
722,833	267,191	178,842	327,133	50,133
373,161	178,449	62,055	151,911	19,254
690,669	429,705	146,230	360,839	45,105
740,875	356,509	121,513	300,581	37,728
423,735	156,631	104,722	191,770	29,388
19.00				
	4.42%	0.79%	2.39%	1.32%
29,234	12,359	5,955	12,680	1,760
522,955	251,846	85,772	212,199	26,891
29,234	12,359	5,955	12,680	1,760
30,108	12,906	6,002	12,983	1,783
31,013	13,477	6,049	13,294	1,806
31,961	14,073	6,096	13,612	1,830
32,923	14,695	6,144	13,938	1,855
33,931	15,346	6,193	14,272	1,879
34,975	16,024	6,241	14,613	1,904
36,058	16,733	6,290	14,963	1,929
37,180	17,473	6,340	15,321	1,955
38,344	18,246	6,390	15,688	1,981

SCHERER CM	Labor	Mat & Eq	Burial	Salvage
2009				
2029				
21,942,445	12,101,678	8,967,447	1,089,403	216,082
11,887,061	8,340,995	3,124,382	514,993	83,320
26,437,475	20,104,578	7,304,606	1,223,280	196,190
24,257,114	17,107,119	6,272,096	1,045,398	167,495
13,196,149	7,277,929	5,393,007	655,165	129,952
29.00				
	4.37%	0.76%	2.36%	1.28%
878,721	553,015	291,622	41,488	7,404
16,077,411	11,338,454	4,157,092	682,879	111,014
878,721	553,015	291,622	41,488	7,404
906,981	577,159	293,832	42,469	7,498
934,294	602,358	296,059	43,473	7,594
963,767	628,656	298,303	44,500	7,691
994,427	656,101	300,569	45,552	7,789
1,026,327	684,745	302,841	46,629	7,889
1,059,519	714,640	305,137	47,731	7,990
1,094,058	745,840	307,449	48,860	8,092
1,130,002	778,403	309,779	50,015	8,195
1,167,411	812,387	312,127	51,197	8,300

SCHERER 3&4	Labor	Mat & Eq	Burial	Salvage
2009				
2029				
2,796,884	896,670	596,508	1,340,944	40,238
1,445,289	618,023	206,877	533,904	15,515
3,447,383	1,469,642	488,354	1,505,734	36,347
2,816,862	1,213,362	401,389	1,231,768	29,857
1,610,138	516,204	345,131	771,968	23,164
20.00				
	4.37%	0.76%	2.36%	1.28%
105,451	39,224	18,663	48,685	1,320
2,078,010	894,304	295,842	907,870	22,006
105,451	39,224	18,883	48,685	1,320
108,444	40,936	18,804	50,040	1,337
111,540	42,724	18,947	51,223	1,354
114,742	44,589	19,090	52,434	1,371
118,055	46,535	19,235	53,673	1,388
121,484	48,567	19,381	54,942	1,406
125,032	50,688	19,528	56,241	1,424
128,704	52,900	19,676	57,570	1,442
132,505	55,210	19,825	58,931	1,461
136,440	57,620	19,975	60,324	1,479

Hearing Exhibit - 00007366

FPL 155725

SCHERER 4	Labor	Mat & Eq	Burial	Salvage	ALL
2008					#N/A
2029					#N/A
19,006,811	13,364,236	8,935,241	3,041,641	6,335,507	223,340,349
11,319,322	9,211,204	3,113,161	1,437,875	2,442,918	113,364,003
27,173,132	22,202,072	7,278,571	3,415,431	5,722,942	271,326,832
24,869,201	20,295,487	6,713,890	3,135,623	5,275,798	208,048,948
12,279,144	8,634,365	5,772,880	1,985,143	4,093,244	113,993,437
20.00					#N/A
	4.37%	0.76%	2.36%	1.28%	#N/A
859,482	856,084	312,163	124,442	233,207	8,926,389
					0
13,623,252	11,117,788	3,677,843	1,717,882	2,890,062	176,841,886
859,482	856,084	312,163	124,442	233,207	8,926,389
890,455	884,727	314,529	127,384	238,188	9,232,967
922,728	714,622	316,913	130,396	239,201	9,366,294
956,357	745,821	319,314	133,477	242,256	9,693,623
991,400	778,383	321,735	136,633	245,350	10,034,754
1,027,918	812,366	324,173	139,862	248,483	10,390,275
1,065,975	847,832	326,630	143,168	251,656	10,760,625
1,105,636	884,848	329,105	146,553	254,870	11,147,086
1,146,971	923,479	331,600	150,017	258,125	11,549,755
1,190,051	963,797	334,113	153,563	261,421	11,969,572

Hearing Exhibit - 00007367

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FPL's Responses to Staff's Sixth Request for Production of Documents (Nos. 39 and 41)

AMI Recap

		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Deployment (thousands)		170	1,128	1,099	1,076	873	4,346
Capital (excludes payroll loaders):							
Meter	(A)	30.1	141.6	136.0	133.6	107.3	548.6
Installation	(A)	1.8	12.1	12.1	12.1	10.0	48.1
Network Infrastructure and Installation	(A)	0.6	2.6	2.6	2.5	1.9	10.4
Software and IT		9.6	11.3	6.6	2.6	2.0	32.0
IT Hardware		1.7	0.8	1.4	0.7	1.3	6.9
Total (millions)		43.7	168.5	158.7	151.5	122.5	645.0
Meter cost	sum(A)						$ 140

Hearing Exhibit - 00007369

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FPL's Responses to Staff's Seventh Request for Production of Documents (Nos. 40-42A)

Installing Contractor's Overhead & Profit

Below are the average installing contractor's percentage mark-ups applied to base labor rates to arrive at typical billing rates

Column A: Labor rates are based on union wages averaged for 30 major US cities Base rates including fringe benefits are listed hourly and daily These figures are the sum of the wage rate and employer-paid fringe benefits such as vacation pay, employer-paid health and welfare costs, pension costs, plus appropriate training and industry advancement funds costs

Column B: Workers' Compensation rates are the national average of state rates established for each trade

Column C: Column C lists average fixed overhead figures for all trades Included are Federal and State Unemployment costs set at 6 2%; Social Security Taxes (FICA) set at 7 65%; Builder's Risk Insurance costs set at 0 44%; and Public Liability costs set at 2 02%. All the percentages except those for Social Security Taxes vary from state to state as well as from company to company

Columns D and E: Percentages in Columns D and E are based on the presumption that the installing contractor has annual billing of $4,000,000 and up Overhead percentages may increase with smaller annual billing. The overhead percentages for any given contractor may vary greatly and depend on a number of factors, such as the contractor's annual volume, engineering and logistical support costs, and staff requirements. The figures for overhead and profit will also vary depending on the type of job, the job location, and the prevailing economic conditions All factors should be examined very carefully for each job.

Column F: Column F lists the total of Columns B, C, D, and E

Column G: Column G is Column A (hourly base labor rate) multiplied by the percentage in Column F (O&P percentage)

Column H: Column H is the total of Column A (hourly base labor rate) plus Column G (Total O&P)

Column I: Column I is Column H multiplied by eight hours

		A		B	C	D	E	F	G	H	I
		Base Rate Incl. Fringes		Work-ers' Comp. Ins.	Average Fixed Over-head	Over-head	Profit	Total Overhead & Profit		Rate with O & P	
Abbr.	Trade	Hourly	Daily					%	Amount	Hourly	Daily
Skwk	Skilled Workers Average (35 trades)	$39 40	$315 20	16 2%	16 3%	13 0%	10%	55 5%	$21 86	$61 25	$490 00
	Helpers Average (5 trades)	29 10	232 80	18 0		11 0		55 3	16 10	45 20	361 60
	Foreman Average, Inside ($.50 over trade)	39 90	319 20	16 2		13 0		55 5	22 15	62 05	496 40
	Foreman Average, Outside ($2 00 over trade)	41 40	331 20	16 2		13 0		55 5	23 00	64 40	515 20
Clab	Common Building Laborers	30.25	242.00	18.3		11.0		55.6	16.80	47.05	376.40
Asbe	Asbestos/Insulation Workers/Pipe Coverers	43 10	344 80	15 1		16 0		57 4	24 75	67 85	542.80
Boil	Boilermakers	48 65	389 20	12 0		16 0		54 3	26 40	75 05	600 40
Bric	Bricklayers	39 15	313 20	14 8		11 0		52 1	20 40	59 55	476 40
Brhe	Bricklayer Helpers	30 60	244 80	14 8		11 0		52 1	15 95	46 55	372 40
Carp	Carpenters	38.10	304.80	18.3		11.0		55 6	21.20	59.30	474.40
Cefi	Cement Finishers	37 00	296 00	9 4		11.0		46 7	17 30	54 30	434 40
Elec	Electricians	45 55	364 40	6 7		16 0		49 0	22 30	67.85	542.80
Elev	Elevator Constructors	55 10	440 80	6 6		16 0		48 9	26 95	82 05	656 40
Eqhv	Equipment Operators, Crane or Shovel	40 95	327 60	10 5		14 0		50 8	20.80	61 75	494 00
Eqmd	Equipment Operators, Medium Equipment	39.85	318.80	10.5		14 0		50.8	20.25	60.10	480.80
Eqlt	Equipment Operators, Light Equipment	37 75	302 00	10 5		14 0		50 8	19 20	56 95	455 60
Eqol	Equipment Operators, Oilers	35 10	280 80	10 5		14 0		50 8	17 85	52 95	423 60
Eqmm	Equipment Operators, Master Mechanics	41 20	329 60	10 5		14 0		50 8	20 95	62 15	497 20
Glaz	Glaziers	37 30	298 40	14 2		11 0		51 5	19 20	56 50	452 00
Lath	Lathers	34.80	278.40	11.0		11.0		48.3	16.80	51.60	412.80
Marb	Marble Setters	37 35	298.80	14.8		11 0		52 1	19 45	56 80	454 40
Mill	Millwrights	39 65	317 20	10 0		11 0		47 3	18.75	58.40	467 20
Mstz	Mosaic & Terrazzo Workers	36.80	294 40	9 5		11 0		46.8	17 20	54 00	432 00
Pord	Painters, Ordinary	33 75	270 00	12 9		11 0		50 2	16 95	50 70	405 60
Pest	Painters, Structural Steel	34.40	275.20	43.3		11.0		80.6	27.75	62.15	497.20
Pape	Paper Hangers	33 75	270 00	12 9		11.0		50 2	16 95	50 70	405 60
Pile	Pile Drivers	37 15	297 20	21 5		16 0		63 8	23 70	60.85	486.80
Plas	Plasterers	35.00	280 00	14 4		11 0		51 7	18 10	53 10	424.80
Plah	Plasterer Helpers	30 95	247 60	14 4		11 0		51 7	16 00	46 95	375 60
Plum	Plumbers	46.70	373.60	8.1		16.0		50.4	23.55	70.25	562.00
Rodm	Rodmen (Reinforcing)	43 00	344 00	23 8		14 0		64 1	27 55	70 55	564 40
Rohc	Roofers, Composition	33 00	264 00	32 9		11 0		70 2	23 15	56 15	449 20
Rots	Roofers, Tile & Slate	33 00	264 00	32 9		11 0		70 2	23 15	56 15	449 20
Rohe	Roofers, Helpers (Composition)	24 60	196 80	32 9		11 0		70 2	17 25	41 85	334 80
Shee	Sheet Metal Workers	45 30	362.40	11.9		16.0		54.2	24.55	69.85	558.80
Spri	Sprinkler Installers	46 65	373 20	8 3		16 0		50 6	23 60	70 25	562 00
Stpi	Steamfitters or Pipefitters	47 10	376 80	8 1		16 0		50 4	23 75	70.85	566.80
Ston	Stone Masons	39 50	316 00	14 8		11 0		52 1	20 60	60 10	480.80
Stwk	Structural Steel Workers	43 00	344 00	40 1		14 0		80 4	34 55	77 55	620 40
Tilf	Tile Layers	37.00	296.00	9 5		11.0		46.8	17.30	54.30	434.40
Tilh	Tile Layers Helpers	29 15	233 20	9 5		11.0		46.8	13 65	42 80	342 40
Trlt	Truck Drivers, Light	29 40	235 20	17 5		11 0		54 8	16 10	45 50	364 00
Trhv	Truck Drivers, Heavy	30 60	244 80	17 5		11 0		54 8	16 75	47 35	378.80
Stwl	Welders, Structural Steel	43 00	344 00	40 1		14 0		80 4	34 55	77 55	620 40
Wrck	*Wrecking	30.25	242.00	36.3		11.0		73.6	22.25	52.50	420.00

*Not included in averages

Hearing Exhibit - 00007371

DIVISION		FLORIDA															
		FORT MYERS 339,341			GAINESVILLE 326,344			JACKSONVILLE 320,322			LAKELAND 338			MELBOURNE 329			MIAMI 330 - 332,340		
		MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL
015433	CONTRACTOR EQUIPMENT		98.2	98.2		98.2	98.2		98.2	98.2		98.2	98.2		98.2	98.2		89.7	89.7
0241, 31 - 34	SITE & INFRASTRUCTURE, DEMOLITION	110.5	87.9	94.8	123.9	87.6	98.6	113.3	88.0	95.6	112.7	87.8	96.4	121.5	87.9	98.1	100.5	76.1	82.8
0310	Concrete Forming & Accessories	90.1	86.2	86.9	91.1	61.1	65.2	96.3	61.2	66.0	86.1	85.9	86.0	92.5	82.7	84.0	99.8	71.1	75.1
0320	Concrete Reinforcing	92.9	88.7	90.9	97.5	53.2	76.2	91.8	53.7	73.5	95.2	89.4	92.4	92.9	82.9	88.1	91.8	72.9	82.3
0330	Cast-in-Place Concrete	99.4	68.5	87.2	104.4	55.4	86.2	91.8	66.1	82.3	101.7	67.6	89.1	109.6	79.2	98.3	106.0	76.3	96.0
03	CONCRETE	94.2	80.3	87.8	102.4	59.1	82.4	91.7	62.9	78.4	96.2	81.1	89.2	103.0	82.4	93.5	99.0	74.4	87.6
04	MASONRY	79.2	64.2	70.2	98.1	51.7	70.4	84.9	60.8	70.5	94.3	76.7	83.1	83.2	77.4	79.7	84.5	74.5	78.5
05	METALS	97.4	97.2	97.4	94.2	80.0	90.1	93.8	80.8	90.0	97.3	97.3	97.3	103.6	95.6	101.2	100.1	91.2	97.5
06	WOOD, PLASTICS & COMPOSITES	89.0	99.2	89.6	90.1	60.0	73.9	95.4	60.0	76.8	84.5	90.2	87.5	91.8	84.4	87.8	98.4	68.2	82.1
07	THERMAL & MOISTURE PROTECTION	97.5	88.9	94.1	98.0	63.4	84.5	97.9	65.8	85.7	97.4	93.0	95.7	98.1	88.1	94.2	105.8	82.1	96.5
08	OPENINGS	98.9	80.4	94.3	98.3	53.4	87.2	100.2	54.0	88.8	98.8	78.5	93.8	99.4	83.7	95.5	97.4	66.4	89.8
0920	Plaster & Gypsum Board	97.1	90.4	93.0	97.2	59.5	73.9	100.8	59.5	75.3	96.2	90.4	92.2	97.4	84.5	89.5	96.7	67.9	76.9
0950, 0980	Ceilings & Acoustic Treatment	95.9	90.4	92.5	95.1	59.5	73.2	102.1	59.5	75.9	95.1	90.4	92.2	97.8	84.5	89.7	98.7	67.9	79.8
0960	Flooring	113.9	49.5	96.4	114.5	42.0	94.8	118.1	57.6	101.6	110.8	62.1	97.6	114.7	79.5	105.2	125.6	71.0	113.8
0970, 0990	Wall Finishes & Painting/Coating	115.6	64.2	84.7	115.6	46.3	74.0	115.6	51.7	77.2	115.6	64.2	84.7	115.6	110.1	112.5	110.9	86.5	96.2
09	FINISHES	104.3	77.0	90.0	105.5	55.3	79.2	107.8	59.1	82.8	103.0	79.8	90.8	108.9	85.3	95.1	106.3	68.6	86.6
COVERS	DIVS. 10 - 14, 25, 28, 41, 43, 44	100.0	81.9	96.3	100.0	82.8	96.5	100.0	80.6	96.0	100.0	82.0	96.3	100.0	86.9	97.3	100.0	88.9	97.7
21, 22, 23	FIRE SUPPRESSION, PLUMBING & HVAC	97.6	62.4	83.2	98.8	69.8	86.5	99.8	50.0	79.4	97.6	93.1	95.8	99.8	71.0	88.0	99.8	73.8	89.1
26, 27, 3370	ELECTRICAL, COMMUNICATIONS & UTIL.	100.2	42.5	71.9	98.3	75.2	86.9	97.7	70.2	84.2	98.2	43.0	71.1	99.3	74.0	86.9	99.5	78.5	89.2
MF2004	WEIGHTED AVERAGE	97.7	71.7	85.6	98.6	67.0	85.7	97.9	64.5	83.6	98.4	73.9	90.5	100.9	80.7	92.2	99.5	75.9	89.4

DIVISION		FLORIDA															
		ORLANDO 327 - 328, 347			PANAMA CITY			PENSACOLA			SARASOTA 342			ST. PETERSBURG 337			TALLAHASSEE 323		
		MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL
015433	CONTRACTOR EQUIPMENT		98.2									98.2	98.2		98.2	98.2		98.2	98.2
0241, 31 - 34	SITE & INFRASTRUCTURE, DEMOLITION	115.7	87.6								114.8	87.7	96.9	114.1	87.3	96.3	111.0	86.8	94.2
0310	Concrete Forming & Accessories	96.2	82.4								96.5	86.3	86.9	94.3	51.5	57.4	98.0	47.2	54.2
0320	Concrete Reinforcing	91.8	79.6								91.8	89.3	90.6	95.2	57.4	76.9	91.8	53.5	73.4
0330	Cast-in-Place Concrete	111.6	76.4								104.0	67.4	90.4	102.8	61.6	87.5	100.7	53.4	83.2
03	CONCRETE	103.0	80.7								97.8	80.7	89.9	97.6	57.7	79.2	96.2	52.2	76.9
04	MASONRY	89.1	73.2								86.1	75.7	79.9	130.6	50.3	82.6	88.1	48.8	64.6
05	METALS	100.7	93.2								98.0	96.7	97.6	98.2	81.4	93.3	86.6	80.2	85.2
06	WOOD, PLASTICS & COMPOSITES	96.1	87.5								96.4	98.2	93.0	93.7	51.0	70.7	94.2	45.8	68.1
07	THERMAL & MOISTURE PROTECTION	96.8	82.1								97.7	93.0	95.8	97.6	57.1	81.8	103.1	76.5	92.7
08	OPENINGS	100.2	75.4								100.2	80.2	95.2	98.8	51.9	87.2	100.6	47.2	87.4
0920	Plaster & Gypsum Board	109.0	87.7	95.9	99.2	44.1	65.2	100.2	58.1	74.9	100.8	90.4	94.4	98.6	50.2	68.7	113.1	44.9	71.8
0950, 0980	Ceilings & Acoustic Treatment	102.1	87.7	93.3	97.0	44.1	64.5	97.8	58.1	74.1	100.2	90.4	94.2	97.0	50.2	68.3	102.1	44.9	67.8
0960	Flooring	118.3	79.5	107.8	117.5	48.4	98.7	111.6	61.2	97.9	118.1	59.2	102.1	116.4	62.1	101.7	118.1	51.8	100.1
0970, 0990	Wall Finishes & Painting/Coating	115.6	61.2	82.9	115.6	42.7	71.8	115.6	51.0	76.8	115.6	64.2	84.7	115.6	46.1	73.3	115.6	45.6	73.6
09	FINISHES	109.2	80.6	94.2	107.5	45.3	74.9	105.8	57.6	80.8	107.4	79.1	92.6	105.8	52.3	77.8	108.4	46.8	76.5
COVERS	DIVS. 10 - 14, 25, 28, 41, 43, 44	100.0	85.6	97.0	100.0	45.6	88.1	100.0	47.7	88.3	100.0	81.9	96.3	100.0	57.0	91.2	100.0	72.8	94.4
21, 22 23	FIRE SUPPRESSION, PLUMBING & HVAC	99.7	66.6	85.7	99.8	39.2	75.0	99.8	59.4	83.2	99.8	63.0	84.7	99.8	57.9	82.6	99.8	43.9	76.8
26, 27, 3370	ELECTRICAL, COMMUNICATIONS & UTIL.	99.6	41.5	71.1	95.6	43.0	70.3	100.7	59.9	80.6	97.9	38.4	68.7	98.2	48.3	73.7	99.7	37.7	69.2
MF2004	WEIGHTED AVERAGE	101.0	73.0	89.0	99.3	49.2	77.9	102.0	62.5	86.1	99.4	72.8	88.0	101.4	59.2	83.4	98.2	53.8	79.2

DIVISION		FLORIDA						GEORGIA											
		TAMPA 335 - 336, 346			WEST PALM BEACH 334, 349			ALBANY 317, 398			ATHENS 306			ATLANTA 300 - 303, 399			AUGUSTA 308 - 309		
		MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL
015433	CONTRACTOR EQUIPMENT		98.2	98.2		89.7	89.7		90.6	90.6		91.6	91.6		92.2	92.2		91.6	91.6
0241, 31 - 34	SITE & INFRASTRUCTURE, DEMOLITION	114.5	87.7	95.8	95.5	75.3	81.4	99.1	76.9	83.7	105.2	91.4	95.6	101.0	94.2	96.3	97.4	91.5	93.3
0310	Concrete Forming & Accessories	97.5	86.1	87.7	98.1	69.8	73.7	95.6	90.7	91.9	94.5	47.7	54.2	98.3	75.2	78.4	95.7	56.8	62.2
0320	Concrete Reinforcing	91.8	89.4	90.7	94.4	72.6	83.9	91.5	88.4	90.0	91.5	87.3	89.5	91.0	90.3	90.6	91.8	71.8	82.2
0330	Cast-in-Place Concrete	100.5	67.7	88.3	90.6	64.0	80.8	97.1	50.1	79.7	112.4	53.0	90.4	112.4	71.6	97.3	106.2	62.5	86.3
03	CONCRETE	96.1	81.2	89.2	90.4	69.6	80.8	94.1	58.1	76.0	105.0	57.8	83.1	102.6	76.8	90.7	97.9	58.6	78.8
04	MASONRY	86.3	75.7	79.9	85.0	69.3	75.6	88.2	47.1	63.6	73.3	64.9	67.9	87.4	74.6	79.8	87.5	46.7	63.1
05	METALS	97.2	97.5	97.3	94.3	91.1	93.3	94.5	88.1	92.6	93.0	73.3	87.3	93.9	80.5	90.0	92.7	69.0	85.8
06	WOOD, PLASTICS & COMPOSITES	97.7	90.2	93.6	96.7	58.2	81.3	95.2	45.8	68.6	94.3	41.3	65.8	98.5	76.9	86.9	95.6	57.5	75.1
07	THERMAL & MOISTURE PROTECTION	97.9	93.0	96.0	97.4	72.7	87.8	94.8	69.9	81.6	95.7	58.1	81.1	95.8	77.0	88.5	95.3	56.7	80.3
08	OPENINGS	100.2	81.0	95.4	96.6	68.1	89.1	97.4	81.9	93.2	93.4	49.6	82.6	99.1	74.1	93.0	93.4	56.8	84.4
0920	Plaster & Gypsum Board	100.8	90.4	94.4	102.5	67.9	81.1	98.3	45.0	65.4	114.4	40.2	68.6	115.8	76.8	91.7	114.8	56.9	79.0
0950, 0980	Ceilings & Acoustic Treatment	102.1	90.4	94.9	95.9	67.9	78.7	101.2	45.0	65.7	115.3	40.2	69.2	115.3	76.8	91.6	116.3	56.9	79.8
0960	Flooring	118.1	62.1	102.9	120.8	65.0	105.6	118.1	35.7	95.7	88.7	62.3	81.5	90.4	71.2	85.1	89.2	45.4	77.3
0970, 0990	Wall Finishes & Painting/Coating	115.6	64.2	84.7	110.9	50.1	74.4	110.9	48.5	73.4	101.0	38.4	63.4	101.0	83.3	90.4	101.0	43.8	66.6
09	FINISHES	107.9	79.6	93.1	104.9	66.2	84.7	104.9	48.1	74.1	100.8	48.2	73.2	101.1	75.1	87.5	100.6	52.8	75.6
COVERS	DIVS. 10 - 14, 25, 28, 41, 43, 44	100.0	85.6	97.3	100.0	88.1	97.6	100.0	80.6	96.0	100.0	48.8	89.5	100.0	84.0	96.7	100.0	59.8	91.8
21 22 23	FIRE SUPPRESSION, PLUMBING & HVAC	99.8	93.1	97.1	97.6	69.0	85.9	99.7	62.7	84.5	95.9	75.7	87.5	100.0	77.1	90.6	100.0	76.7	90.5
26, 27, 3370	ELECTRICAL, COMMUNICATIONS & UTIL.	97.9	48.3	73.6	99.9	55.7	77.9	93.2	89.9	76.9	98.5	78.6	87.7	96.1	76.1	86.3	97.1	65.2	81.4
MF2004	WEIGHTED AVERAGE	99.1	80.9	91.3	96.4	69.9	85.1	96.9	61.4	81.7	96.2	67.3	83.8	98.1	78.2	89.6	95.8	66.0	83.2

FPL 158767

Hearing Exhibit - 00007372

DIVISION		COLORADO			CONNECTICUT												
		SALIDA			BRIDGEPORT			BRISTOL			HARTFORD			MERIDEN			NEW BRITAIN	
		812			066			060			061			064			060	
		MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL
015433	CONTRACTOR EQUIPMENT		97.8	97.8		100.6	100.6		100.6	100.6		100.6	100.6		101.1	101.1		100.6	100.6
0241, 31 - 34	SITE & INFRASTRUCTURE, DEMOLITION	121.0	96.7	104.1	100.1	104.7	103.3	99.2	104.7	103.0	96.2	104.7	102.1	97.5	105.5	103.1	99.4	104.7	103.1
0310	Concrete Forming & Accessories	107.4	78.5	82.5	98.2	126.5	122.6	98.2	126.3	122.4	98.3	126.3	122.1	98.0	126.4	122.4	98.5	126.3	122.4
0320	Concrete Reinforcing	107.6	81.6	95.1	102.0	124.6	112.9	102.0	124.6	112.9	102.0	124.6	112.9	102.0	124.6	112.9	102.0	124.6	112.9
0330	Cast-in-Place Concrete	122.1	81.2	107.0	100.1	123.8	108.9	93.8	123.7	104.8	96.5	123.7	106.6	90.2	123.7	102.6	95.3	123.7	105.8
03	CONCRETE	118.3	80.1	100.7	108.3	124.9	116.0	108.2	124.8	116.2	105.4	124.8	114.9	103.4	124.8	113.3	106.0	124.8	114.7
04	MASONRY	142.6	76.5	103.0	108.4	132.2	122.8	98.7	132.2	118.7	98.9	132.2	118.8	98.5	132.2	118.6	100.8	132.2	119.6
05	METALS	96.4	82.8	92.5	94.4	124.8	103.3	94.4	124.5	103.2	99.0	124.5	106.4	92.1	124.6	101.5	91.3	124.5	100.9
06	WOOD, PLASTICS & COMPOSITES	102.6	82.2	91.6	98.9	125.2	113.1	98.9	125.2	113.1	97.4	125.2	112.4	98.9	125.2	113.1	98.9	125.2	113.1
07	THERMAL & MOISTURE PROTECTION	100.3	81.3	92.9	99.4	128.9	110.9	99.5	124.6	109.3	100.0	124.6	109.6	99.5	124.6	109.3	99.5	125.3	109.6
08	OPENINGS	92.5	85.4	90.7	105.3	132.8	112.1	105.3	130.7	111.6	105.9	130.7	112.0	107.8	132.8	114.0	105.3	130.7	111.6
0920	Plaster & Gypsum Board	79.7	81.6	80.9	104.4	125.1	117.2	104.4	125.1	117.2	105.6	125.1	117.6	106.0	125.1	117.8	104.4	125.1	117.2
0950, 0980	Ceilings & Acoustic Treatment	105.6	81.6	90.9	96.2	125.1	113.9	96.2	125.1	113.9	96.2	125.1	113.9	101.1	125.1	115.8	96.2	125.1	113.9
0960	Flooring	124.7	52.4	105.0	96.3	124.3	103.9	96.3	115.3	101.4	96.3	115.3	101.4	96.3	124.3	103.9	96.3	115.3	101.4
0970, 0990	Wall Finishes & Painting/Coating	110.0	28.3	60.9	91.6	116.5	106.5	91.6	121.6	109.6	91.6	121.6	109.6	91.6	116.5	105.5	91.6	121.6	109.6
09	FINISHES	107.4	68.3	86.9	101.5	125.0	113.8	101.5	124.1	113.3	101.2	124.1	113.2	102.9	125.0	114.5	101.5	124.1	113.3
COVERS	DIVS. 10 - 14, 25, 28, 41, 43, 44	100.0	88.4	97.6	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0
21, 22, 23	FIRE SUPPRESSION, PLUMBING & HVAC	95.8	70.6	85.4	100.1	118.6	107.7	100.1	118.6	107.7	100.0	118.6	107.7	96.0	118.6	105.3	100.1	118.6	107.7
26, 27, 3370	ELECTRICAL, COMMUNICATIONS & UTIL.	93.2	79.8	86.6	98.0	113.1	105.4	98.0	112.8	105.3	98.2	113.7	105.8	97.9	112.8	105.2	98.1	112.8	105.3
MF2004	WEIGHTED AVERAGE	102.6	78.4	92.2	100.8	121.1	108.5	100.0	120.7	108.9	100.9	120.8	109.4	98.8	121.0	108.3	98.8	120.7	108.7

DIVISION		CONNECTICUT															
		NEW HAVEN			NEW LONDON			NORWALK			STAMFORD			WATERBURY			WILLIMANTIC	
		065			063			068			069			067			062	
		MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL
015433	CONTRACTOR EQUIPMENT		101.1	101.1		101.1	101.1		100.6	100.6		100.6	100.5		100.6	100.6		100.6	100.6
0241, 31 - 34	SITE & INFRASTRUCTURE, DEMOLITION	99.3	105.5	103.6	91.9	105.5	101.4	99.8	104.7	103.2	100.5	104.7	103.4	99.6	104.7	103.1	99.9	104.6	103.2
0310	Concrete Forming & Accessories	98.0	126.2	122.9	98.0	125.8	121.9	98.2	126.5	122.7	98.2	126.9	122.9	98.2	126.3	122.5	98.2	126.0	122.1
0320	Concrete Reinforcing	102.0	124.6	112.9	80.0	124.5	101.6	102.0	124.7	113.0	102.0	124.8	113.0	102.0	124.6	112.9	102.0	124.5	112.9
0330	Cast-in-Place Concrete	97.0	113.9	103.2	82.6	113.7	94.1	98.5	130.0	110.1	100.1	130.1	111.2	100.1	123.7	108.8	93.5	103.2	97.1
03	CONCRETE	122.2	121.4	121.8	93.0	121.1	106.0	107.5	127.1	116.6	108.3	127.3	117.1	108.3	124.8	115.9	105.0	117.6	110.9
04	MASONRY	99.0	132.2	118.8	97.4	132.2	118.2	98.4	133.9	119.6	99.2	133.9	120.0	99.2	132.2	118.9	98.7	132.2	118.7
05	METALS	91.5	124.4	101.0	91.2	124.0	100.7	94.4	125.0	103.3	94.4	125.3	103.4	94.4	124.6	103.2	94.2	124.2	102.9
06	WOOD, PLASTICS & COMPOSITES	98.9	125.2	113.1	98.9	125.2	113.1	98.9	125.2	113.1	98.9	125.2	113.1	98.9	125.2	113.1	98.9	125.2	113.1
07	THERMAL & MOISTURE PROTECTION	99.6	123.8	109.0	99.4	123.1	108.7	99.6	130.3	111.5	99.5	130.3	111.5	99.6	125.3	109.6	99.7	121.5	108.2
08	OPENINGS	105.3	132.8	112.1	108.4	120.8	111.5	105.3	132.8	112.1	105.3	132.8	112.1	105.3	132.8	112.1	105.5	132.8	114.5
0920	Plaster & Gypsum Board	104.4	125.1	117.2	104.4	125.1	117.2	104.4	125.1	117.2	104.4	125.1	117.2	104.4	125.1	117.2	104.4	125.1	117.2
0950, 0980	Ceilings & Acoustic Treatment	96.2	125.1	113.9	94.3	125.1	113.2	96.2	125.1	113.9	96.2	125.1	113.9	96.2	125.1	113.9	94.3	125.1	113.2
0960	Flooring	96.3	124.3	103.9	96.3	115.3	101.4	96.3	115.3	101.4	96.3	115.3	101.4	96.3	124.3	103.9	96.3	124.3	103.9
0970, 0990	Wall Finishes & Painting/Coating	91.6	116.5	106.5	91.6	116.5	106.5	91.6	116.5	106.5	91.6	116.5	106.5	91.6	116.5	106.5	91.6	116.5	106.5
09	FINISHES	101.5	125.0	113.8	100.5	123.5	112.5	101.5	123.5	113.0	101.6	123.5	113.0	101.4	125.0	113.8	101.2	125.0	113.7
COVERS	DIVS. 10 - 14, 25, 28, 41, 43, 44	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0	100.0	114.6	103.0
21, 22, 23	FIRE SUPPRESSION, PLUMBING & HVAC	100.1	118.6	107.7	96.0	118.5	105.2	100.1	118.6	107.7	100.1	118.7	107.7	100.1	118.6	107.7	100.1	118.6	107.7
26, 27, 3370	ELECTRICAL, COMMUNICATIONS & UTIL.	98.0	112.8	105.2	94.9	112.8	103.7	98.0	107.6	102.7	98.0	144.7	120.9	97.5	108.9	103.1	98.0	113.7	105.7
MF2004	WEIGHTED AVERAGE	101.6	120.5	109.7	96.8	119.7	106.6	100.3	120.7	108.0	100.5	126.0	111.4	100.4	120.4	108.9	100.3	119.9	108.7

DIVISION		D.C.			DELAWARE									FLORIDA					
		WASHINGTON			DOVER			NEWARK			WILMINGTON			DAYTONA BEACH			FORT LAUDERDALE		
		200 - 205			199			197			198			321			333		
		MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL	MAT.	INST.	TOTAL
015433	CONTRACTOR EQUIPMENT		103.7	103.7		118.9	118.9		118.9	118.9		119.1	119.1		98.2	98.2		98.7	98.7
0241, 31 - 34	SITE & INFRASTRUCTURE, DEMOLITION	112.7	91.6	98.0	103.5	112.6	109.9	103.3	112.6	109.8	90.8	112.9	106.2	113.2	88.7	96.1	98.8	75.2	82.4
0310	Concrete Forming & Accessories	99.5	82.3	84.7	96.5	107.0	105.5	98.8	107.0	105.8	100.3	107.0	106.0	96.5	80.7	82.9	94.6	70.4	73.8
0320	Concrete Reinforcing	102.1	90.2	96.4	102.2	103.6	102.9	103.1	103.6	103.4	103.1	103.6	103.4	91.8	82.9	87.5	91.8	72.8	82.7
0330	Cast-in-Place Concrete	125.5	88.0	111.6	106.9	90.8	100.9	97.0	90.8	94.7	103.4	90.8	97.4	90.9	76.7	85.6	96.3	75.2	87.9
03	CONCRETE	118.4	87.0	103.9	107.0	101.6	104.5	102.4	101.6	102.0	104.6	101.6	103.3	91.3	80.6	86.4	93.4	73.8	84.3
04	MASONRY	103.3	82.3	90.8	107.2	94.6	99.7	104.5	94.6	98.6	111.0	94.6	101.2	85.1	73.2	78.0	85.4	70.8	76.6
05	METALS	100.8	108.3	103.0	102.2	118.2	106.8	102.2	118.2	106.8	99.1	118.2	104.6	95.2	95.1	95.2	95.1	91.9	94.2
06	WOOD, PLASTICS & COMPOSITES	100.4	81.6	90.3	95.2	108.9	102.6	98.2	108.9	104.0	100.7	108.9	105.1	96.4	84.4	89.9	92.1	68.2	79.2
07	THERMAL & MOISTURE PROTECTION	107.6	83.9	98.3	101.2	105.1	102.7	100.9	105.1	102.5	101.5	105.1	103.0	97.7	81.7	91.5	97.7	85.0	92.8
08	OPENINGS	106.5	90.9	102.6	98.7	113.3	100.0	99.7	113.3	100.0	95.4	113.3	99.8	100.2	77.4	94.5	97.4	66.1	89.7
0920	Plaster & Gypsum Board	107.2	81.1	91.1	109.1	109.1	109.1	110.9	109.1	109.8	110.5	109.1	109.6	100.8	84.5	90.7	100.4	67.9	80.3
0950, 0980	Ceilings & Acoustic Treatment	105.0	81.1	90.3	100.4	109.1	105.7	103.8	109.1	107.0	96.0	109.1	104.0	102.1	84.5	91.3	102.1	67.9	81.1
0960	Flooring	120.9	101.9	115.7	82.1	101.1	87.3	82.3	101.1	87.4	81.9	101.1	87.1	118.1	79.6	107.6	118.1	67.4	104.3
0970, 0990	Wall Finishes & Painting/Coating	125.5	85.0	101.2	96.9	102.1	100.0	96.9	102.1	100.0	96.9	102.1	100.0	116.6	79.9	94.1	110.9	56.5	78.2
09	FINISHES	108.3	88.9	98.6	100.0	105.5	102.9	101.3	105.5	103.5	99.4	105.5	102.6	107.8	80.9	93.7	105.5	67.4	85.6
COVERS	DIVS. 10 - 14, 25, 28, 41, 43, 44	100.0	97.4	99.5	100.0	100.9	100.2	100.0	100.9	100.2	100.0	100.9	100.2	100.0	85.3	97.0	100.0	88.2	97.6
21, 22, 23	FIRE SUPPRESSION, PLUMBING & HVAC	100.2	93.3	97.4	100.1	117.4	107.2	100.2	117.4	107.3	100.3	117.4	107.3	99.8	68.7	87.1	99.8	69.9	87.5
26, 27, 3370	ELECTRICAL, COMMUNICATIONS & UTIL.	101.7	97.0	99.4	102.7	106.4	104.5	102.7	106.4	104.5	102.7	106.4	104.5	97.9	62.9	80.7	97.9	75.1	86.7
MF2004	WEIGHTED AVERAGE	104.7	91.7	98.1	101.6	108.4	104.5	101.0	108.4	104.2	100.6	108.6	104.0	98.1	77.0	89.1	97.5	74.1	87.5

Hearing Exhibit - 00007373

Florida Power & Light Company

Cape Canaveral Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

	Base	OH	Union		Non-Union		2008 Individual Rate Florida	rate X crew
Foreman Outside [1]		55.50%	64.38	8.50	55.88		49.12	49.12
Wrecking [6]		73.60%	52.51	8.50	44.01		38.69	232.13
Equipment Operator Shovel [1]		50.80%	61.75	8.50	53.25		46.81	46.81
								328.05
						number in crew		8.00
Labor Cost per Manhour								41.01

Equipment - R.S. Means					FL Factor	2008
		Excavator		/month rent	98.20%	12,667.80
		Crane 165 ton		/rent	98.20%	21,702.20
		Crane 100 ton		/rent	98.20%	0.00
			Cost per month:			34,370.00
					FL Factor	
		Front End Loader		/month rent	98.20%	6,824.90
					Hrs per month	
		Operator		/hr OP	176	0.00
						6,824.90
Cutting Equipment	Cost per month					231.51
Large Equipment Cost per Month				total Man-Hours		41,426.41
		Hrs per month	No. of Men	per Month		
Large Equipment Cost per Man-Hour		176	8	1,408		29.42
Small Tools						1.00
	Total Equipment Cost per Man-Hour					30.42
	Total Cost per Manhour					71.43
	Adder for Concrete Demolition					5.00
	Total Cost per manhour for concrete demolition					76.43

FPL 158769

Hearing Exhibit - 00007374

Florida Power & Light Company

Cutler Labor Rate Calculation

Page 1 of 1
Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida	Number	Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - RS Means 2008

					FL Factor	
	Excavator	12,900.00	/month rent		89.70%	11,571.30
					Hrs per month	
	Crane 165 ton	22,100.00	/hr OP		89.70%	19,823.70
	Crane 100 ton	0.00	/hr OP		89.70%	0.00
		Cost per month:				31,395.00
					FL Factor	
	Front End Loader	6,950.00	/month rent		89.70%	6,234.15
					Hrs per month	
	Operator	11.50	/hr OP		0	0.00
						6,234.15
Cutting Equipment	Cost per month					231.97
Large Equipment Cost per Month				total Man-Hours		37,861.12
	Hrs per month	No. of Men		per Month		
Large Equipment Cost per Man-Hour	176	8		1,408		26.89
Small Tools						1.00
	Total Equipment Cost per Man-Hour					27.89
	Total Cost per Manhour					62.93
	Adder for Concrete Demolition					5.00
	Total Cost per manhour for concrete demolition					67.93

FPL 158770

Hearing Exhibit - 00007375

Florida Power & Light Company

DeSoto Labor Rate Calculation

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Melbourne factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.90%	49.12	1	49.12
Wrecking	30.25	73.60%	52.51	8.50	44.01	86.80%	38.20	6	229.22
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	86.80%	46.22	1	46.22
								8	324.56
Labor Cost per Manhour									40.57

Equipment Rate						FL Factor	
			Excavator	12,900.00	/month rent	98.20%	12,667.80
						Hrs per month	
			Crane 165 ton	22,100.00	/month rent	98.20%	21,702.20
			Crane 100 ton	0.00	/month rent	98.20%	0.00
				Cost per month:			34,370.00
Front End Loader						FL Factor	
				6,950.00	/month rent	98.20%	6,824.90
						Hrs per month	
				11.50	/month rent	0	0.00
							6,824.90
Cutting Equipment	Cost per month						231.75
Large Equipment Cost per Month					total Man-Hours		41,426.65
			Hrs per month	No. of Men	per Month		
Large Equipment Cost per Man-Hour			176	8	1,408		29.42
Small Tools							1.00
	Total Equipment Cost per Man-Hour						30.42
	Total Cost per Manhour						70.99
	Adder for Concrete Demolition						5.00
	Total Cost per manhour for concrete demolition						75.99

FPL 158771

Hearing Exhibit - 00007376

Florida Power & Light Company

Fort Lauderdale Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - R.S. Means

					FL Factor	
Excavator	12,900.00	/month rent	89.70%	11,571.30		
			FL Factor			
Crane 165 ton	22,100.00	/month rent	89.70%	19,823.70		
Crane 100 ton	0.00	/month rent	89.70%	0.00		
	Cost per month:			31,395.00		
			FL Factor			
Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
			Hrs per month			
Operator	11.50	/hr OP	0	0.00		
				6,234.15		
Cutting Equipment	Cost per month			231.97		
Large Equipment Cost per Month			total Man-Hours	37,861.12		
	Hrs per month	No. of Men	per Month			
Large Equipment Cost per Man-Hour	176	8	1,408	26.89		
Small Tools				1.00		
Total Equipment Cost per Man-Hour				27.89		
Total Cost per Manhour				62.93		
Adder for Concrete Demolition				5.00		
Total Cost per manhour for concrete demolition				67.93		

FPL 158772

Hearing Exhibit - 00007377

Florida Power & Light Company

Fort Myers Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Ft. Myers factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.90%	49.12	1	49.12
Wrecking	30.25	73.60%	52.51	8.50	44.01	86.80%	38.20	6	229.22
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	86.80%	46.22	1	46.22
								8	324.56
Labor Cost per Manhour									40.57

Equipment - R.S. Means						FL Factor		
			Excavator	12,900.00	/month rent	98.20%	12,667.80	
						Hrs per month		
			Crane 165 ton	22,100.00	/month rent	98.20%	21,702.20	
			Crane 100 ton	0.00	/month rent	98.20%	0.00	
				Cost per month:			34,370.00	
						FL Factor		
			Front End Loader	6,950.00	/month rent	98.20%	6,824.90	
						Hrs per month		
			Operator	11.50	/month rent	0	0.00	
							6,824.90	
Cutting Equipment	Cost per month						231.75	
Large Equipment Cost per Month					total Man-Hours		41,426.65	
			Hrs per month	No. of Men	per Month			
Large Equipment Cost per Man-Hour			176	8	1,408		29.42	
Small Tools							1.00	
	Total Equipment Cost per Man-Hour						30.42	
	Total Cost per Manhour						70.99	
	Adder for Concrete Demolition						5.00	
	Total Cost per manhour for concrete demolition						75.99	

FPL 158773

Hearing Exhibit - 00007378

Florida Power & Light Company

Manatee Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Sarasota factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Individ Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.70%	49.00	1	49.00
Wrecking	30.25	73.60%	52.51	8.50	44.01	87.70%	38.60	6	231.60
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	87.70%	46.70	1	46.70
								8	327.31
Labor Cost per Manhour									40.91

Equipment - R.S. Means

					FL Factor	
Excavator	12,900.00	/month rent		98.20%	12,667.80	
				Hrs per month		
Crane 165 ton	22,100.00	/month rent		98.20%	21,702.20	
Crane 100 ton	0.00	/month rent		98.20%	0.00	
	Cost per month:				34,370.00	
				FL Factor		
Front End Loader	6,950.00	/month rent		98.2%	6,824.90	
				Hrs per month		
Operator	11.50	/hr OP		0	0.00	
					6,824.90	
Cutting Equipment	Cost per month				231.75	
Large Equipment Cost per Month			**total Man-Hours per Month**		41,426.65	
	Hrs per month	**No. of Men**				
Large Equipment Cost per Man-Hour	176	8	1,408		29.42	
Small Tools					1.00	
Total Equipment Cost per Man-Hour					30.42	
Total Cost per Manhour					71.34	
Adder for Concrete Demolition					5.00	
Total Cost per manhour for concrete demolition					76.34	

FPL 158774

Hearing Exhibit - 00007379

Florida Power & Light Company

Martin Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - RS Means 2008					FL Factor			
		Excavator	12,900.00	/month rent	89.70%	11,571.30		
					FL Factor			
		Crane 165 ton	22,100.00	/hr OP	89.70%	19,823.70		
		Crane 100 ton	0.00	/hr OP	89.70%	0.00		
			Cost per month:			31,395.00		
					FL Factor			
		Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
					Hrs per month			
		Operator	11.50	/hr OP	0	0.00		
						6,234.15		
Cutting Equipment	Cost per month					231.75		
Large Equipment Cost per Month				total Man-Hours		37,860.90		
		Hrs per month	No. of Men	per Month				
Large Equipment Cost per Man-Hour		176	8	1,408		26.89		
Small Tools						1.00		
	Total Equipment Cost per Man-Hour					27.89		
	Total Cost per Manhour					62.93		
	Adder for Concrete Demolition					5.00		
	Total Cost per manhour for concrete demolition					67.93		

FPL 158775

Hearing Exhibit - 00007380

Florida Power & Light Company
Fossil Dismantlement Study - 2009 Filing
Port Everglades Labor Rate Calculation

R.S. Means Construction Data - Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geographical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union	Adjustment Non-Union	Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida	Number of Category	2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

R.S. Means Construction Data - Equipment

						FL Factor			
			Excavator	12,900.00	/month rent	89.70%	11,571.30		
						Hrs per month			
			Crane 165 ton	22,100.00	/rent	89.70%	19,823.70		
				Cost per month:			31,395.00		
						FL Factor			
			Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
							6,234.15		
Cutting Equipment	Cost per month						231.75		
Large Equipment Cost per Month					total Man-Hours		37,860.90		
			Hrs per month	No. of Men	per Month				
Large Equipment Cost per Man-Hour			176	8	1,408		26.89		
Small Tools							1.00		
	Total Equipment Cost per Man-Hour						27.89		
	Total Cost per Manhour (labor plus equipment)						62.93		
	Adder for Concrete Demolition						5.00		
	Total Cost per manhour for concrete demolition						67.93		

FPL 158776

Hearing Exhibit - 00007381

Florida Power & Light Company

Putnam Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Gainesville factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.60%	48.95	1	48.95
Wrecking	30.25	73.60%	52.51	8.50	44.01	87.60%	38.56	6	231.34
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	87.60%	46.65	1	46.65
								8	326.94
Labor Cost per Manhour									40.87

Equipment - R.S. Means - 2008

				FL Factor	
Excavator	12,900.00	/month rent	98.20%	12,667.80	
			FL Factor		
Crane 165 ton	22,100.00	/month rent	98.20%	21,702.20	
Crane 100 ton	0.00	/month rent	98.20%	0.00	
	Cost per month:		98.20%	34,370.00	
			FL Factor		
Front End Loader	6,950.00	/month rent	98.20%	6,824.90	
			Hrs per month		
Operator	11.50	/hr OP	0	0.00	
				6,824.90	
Cutting Equipment	Cost per month			231.75	
Large Equipment Cost per Month			**total Man-Hours**	41,426.65	
	Hrs per month	**No. of Men**	**per Month**		
Large Equipment Cost per Man-Hour	176	8	1,408	29.42	
Small Tools				1.00	
Total Equipment Cost per Man-Hour				30.42	
Total Cost per Manhour				71.29	
Adder for Concrete Demolition				5.00	
Total Cost per manhour for concrete demolition				76.29	

FPL 158777

Hearing Exhibit - 00007382

Florida Power & Light Company

Riviera Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

W Palm Beach factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.30%	42.08	1	42.08
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.30%	33.14	6	198.86
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.30%	40.10	1	40.10
								8	281.03
Labor Cost per Manhour									35.13

Equipment - RS Means 2008

					FL Factor			
		Excavator	8,975.00	/month rent	89.70%	8,050.58		
					FL Factor			
		Crane 165 ton	22,100.00	/month rent	89.70%	19,823.70		
		Crane 100 ton	0.00	/month rent	89.70%	0.00		
			Cost per month:			27,874.28		
					FL Factor			
		Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
					Hrs per month			
		Operator	11.50	/hr OP	0	0.00		
						6,234.15		
Cutting Equipment	Cost per month					231.75		
Large Equipment Cost per Month				total Man-Hours		34,340.18		
		Hrs per month	No. of Men	per Month				
Large Equipment Cost per Man-Hour		176	8	1,408		24.39		
Small Tools						1.07		
	Total Equipment Cost per Man-Hour					25.46		
	Total Cost per Manhour					60.58		
	Adder for Concrete Demolition					5.00		
	Total Cost per manhour for concrete demolition					65.58		

FPL 158778

Hearing Exhibit - 00007383

Florida Power & Light Company

Sanford Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008. **Orlando factors**

Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida

Wage Rates are based on a 40 hour work week.

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.60%	48.95	1	48.95
Wrecking	30.25	73.60%	52.51	8.50	44.01	87.60%	38.56	6	231.34
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	87.60%	46.65	1	46.65
								8	326.94
Labor Cost per Manhour			12,100.00						40.87
			16,100.00						
Equipment - R.S. Means			28,200.00						
						FL Factor			
			Excavator	12,900.00	/month rent	98.20%	12,667.80		
						FL Factor			
			Crane 165 ton	22,100.00	/hr OP	98.20%	21,702.20		
			Crane 100 ton	0.00	/hr OP	98.20%	0.00		
				Cost per month:			34,370.00		
						FL Factor			
			Front End Loader	6,950.00	/month rent	98.20%	6,824.90		
						Hrs per month			
			Operator	11.50	/hr OP	0	0.00		
							6,824.90		
Cutting Equipment	Cost per month						231.75		
Large Equipment Cost per Month					total Man-Hours		41,426.65		
			Hrs per month	No. of Men	per Month				
Large Equipment Cost per Man-Hour			176	8	1,408		29.42		
Small Tools							1.00		
	Total Equipment Cost per Man-Hour						30.42		
	Total Cost per Manhour						71.29		
	Adder for Concrete Demolition						5.00		
	Total Cost per manhour for concrete demolition						76.29		

FPL 158779

Hearing Exhibit - 00007384

Florida Power & Light Company

Scherer Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Atlanta factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Georgia	Number	2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	94.20%	52.64	1	52.64
Wrecking	30.25	73.60%	52.51	8.50	44.01	94.20%	41.46	6	248.77
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	94.20%	50.16	1	50.16
								8	351.57
Labor Cost per Manhour									43.95

Equipment - R.S. Means

					GA Factor	
Excavator	12,900.00	/month rent	92.20%	11,893.80		
			GA Factor			
Crane 165 ton	22,100.00	/hr OP	92.20%	20,376.20		
Crane 100 ton	0.00	/hr OP	92.20%	0.00		
	Cost per month:			32,270.00		
			GA Factor			
Front End Loader	6,950.00	/month rent	92.20%	6,407.90		
			Hrs per month			
Operator	11.50	/hr OP	0	0.00		
				6,407.90		
Cutting Equipment	Cost per month			231.75		
Large Equipment Cost per Month			**total Man-Hours**	38,909.65		
	Hrs per month	**No. of Men**	**per Month**			
Large Equipment Cost per Man-Hour	176	8	1,408	27.63		
Small Tools				1.00		
Total Equipment Cost per Man-Hour				28.63		
Total Cost per Manhour				72.58		
Adder for Concrete Demolition				5.00		
Total Cost per manhour for concrete demolition				77.58		

FPL 158780

Hearing Exhibit - 00007385

Florida Power & Light Company

St. Johns River Power Park Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Jacksonville factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	88.00%	49.17	1	49.17
Wrecking	30.25	73.60%	52.51	8.50	44.01	88.00%	38.73	6	232.39
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	88.00%	46.86	1	46.86
								8	328.43
Labor Cost per Manhour									41.05

Equipment - R.S. Means

					FL Factor	
Excavator	12,900.00	/month rent		98.20%	12,667.80	
				FL Factor		
Crane 165 ton	22,100.00	/month rent		98.20%	21,702.20	
Crane 100 ton	0.00	/month rent		98.20%	0.00	
	Cost per month:				34,370.00	
				FL Factor		
Front End Loader	6,950.00	/month rent		98.20%	6,824.90	
				Hrs per month		
Operator	11.50	/hr OP		0	0.00	
					6,824.90	
Cutting Equipment	Cost per month				231.75	
Large Equipment Cost per Month				total Man-Hours		41,426.65
	Hrs per month	No. of Men		per Month		
Large Equipment Cost per Man-Hour	176	8		1,408		29.42
Small Tools						1.00
Total Equipment Cost per Man-Hour						30.42
Total Cost per Manhour						71.48
Adder for Concrete Demolition						5.00
Total Cost per manhour for concrete demolition						76.48

FPL 158781

Hearing Exhibit - 00007386

Florida Power & Light Company

PSL Wind Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - RS Means 2008					**FL Factor**	
Excavator	12,900.00	/month rent	89.70%	11,571.30		
			FL Factor			
Crane 165 ton	22,100.00	/hr OP	89.70%	19,823.70		
Crane 100 ton	0.00	/hr OP	89.70%	0.00		
Cost per month:				31,395.00		
			FL Factor			
Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
			Hrs per month			
Operator	11.50	/hr OP	0	0.00		
				6,234.15		
Cutting Equipment	Cost per month			231.75		
Large Equipment Cost per Month				37,860.90		

	Hrs per month	No. of Men	total Man-Hours per Month			
Large Equipment Cost per Man-Hour	176	8	1,408	26.89		
Small Tools				1.00		
Total Equipment Cost per Man-Hour				27.89		
Total Cost per Manhour				62.93		
Adder for Concrete Demolition				5.00		
Total Cost per manhour for concrete demolition				67.93		

FPL 158782

Hearing Exhibit - 00007387

Florida Power & Light Company									
Turkey Point Labor Rate Calculation					**2009 filing**				
Page 1 of 1									
Labor Rate									
Labor is based on Means Union wages 2008.						**Miami factors**			
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida									
Wage Rates are based on a 40 hour work week.						**Geographical**	**2008**		
						Labor Rate	**Indiv. Rate**		**2008**
	Base	**OH**	**Union**		**Non-Union**	**Adj. Factor**	**Florida**		**Crew Rate**
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Crane/Sho	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04
Equipment - R.S. Means						**FL Factor**			
			Excavator	12,900.00	/month rent	89.70%	11,571.30		
						FL Factor			
			Crane 165 ton	22,100.00	/hr OP	89.70%	19,823.70		
			Crane 100 ton	0.00	/hr OP	89.70%	0.00		
				Cost per month:			31,395.00		
						FL Factor			
			Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
						Hrs per month			
			Operator	11.50	/hr OP	0	0.00		
							6,234.15		
Cutting Equipment	Cost per month						231.75		
Large Equipment Cost per Month					**total Man-Hours**		37,660.90		
			Hrs per month	**No. of Men**	**per Month**				
Large Equipment Cost per Man-Hour			176	8	1,408		26.89		
Small Tools							1.00		
	Total Equipment Cost per Man-Hour						27.89		
	Total Cost per Manhour						62.93		
	Adder for Concrete Demolition						5.00		
	Total Cost per manhour for concrete demolition						67.93		

FPL 158783
Hearing Exhibit - 00007388

FPL 158784

Florida Power & Light Company

Cape Canaveral Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Melbourne factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Factor	2008 Individual Rate Florida	rate X crew
Foreman Outside [1]	[redacted]	55.50%	64.38	8.50	55.88	[redacted]	49.12	49.12
Wrecking [6]		73.60%	52.51	8.50	44.01		38.69	232.13
Equipment Operator Shovel [1]		50.80%	61.75	8.50	53.25		46.81	46.81
								328.05
						number in crew		8.00
Labor Cost per Manhour								41.01

Equipment - R.S. Means

				FL Factor	2008
Excavator	[redacted]	/month rent		98.20%	12,667.80
Crane 165 ton		/rent		98.20%	21,702.20
Crane 100 ton		/rent		98.20%	0.00
	Cost per month:				34,370.00

				FL Factor	
Front End Loader	[redacted]	/month rent		98.20%	6,824.90
				Hrs per month	
Operator		/hr OP		176	0.00
					6,824.90

Cutting Equipment	Cost per month				231.51
Large Equipment Cost per Month				total Man-Hours per Month	41,426.41
		Hrs per month	No. of Men		
Large Equipment Cost per Man-Hour		176	8	1,408	29.42
Small Tools					1.00
	Total Equipment Cost per Man-Hour				30.42
	Total Cost per Manhour				71.43
	Adder for Concrete Demolition				5.00
	Total Cost per manhour for concrete demolition				76.43

Hearing Exhibit - 00007389

FPL 158785

Florida Power & Light Company

Cutler Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida	Number	Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - RS Means 2008

					FL Factor	
		Excavator	12,900.00	/month rent	89.70%	11,571.30
					Hrs per month	
		Crane 165 ton	22,100.00	/hr OP	89.70%	19,823.70
		Crane 100 ton	0.00	/hr OP	89.70%	0.00
			Cost per month:			31,395.00
					FL Factor	
		Front End Loader	6,950.00	/month rent	89.70%	6,234.15
					Hrs per month	
		Operator	11.50	/hr OP	0	0.00
						6,234.15
Cutting Equipment	Cost per month					231.97
Large Equipment Cost per Month				total Man-Hours		37,861.12
		Hrs per month	No. of Men	per Month		
Large Equipment Cost per Man-Hour		176	8	1,408		26.89
Small Tools						1.00
	Total Equipment Cost per Man-Hour					27.89
	Total Cost per Manhour					62.93
	Adder for Concrete Demolition					5.00
	Total Cost per manhour for concrete demolition					67.93

Hearing Exhibit - 00007390

FPL 158786

Florida Power & Light Company

DeSoto Labor Rate Calculation

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Melbourne factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.90%	49.12	1	49.12
Wrecking	30.25	73.60%	52.51	8.50	44.01	86.80%	38.20	6	229.22
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	86.80%	46.22	1	46.22
								8	324.56
Labor Cost per Manhour									40.57

Equipment Rate

				FL Factor	
Excavator	12,900.00	/month rent		98.20%	12,667.80
				Hrs per month	
Crane 165 ton	22,100.00	/month rent		98.20%	21,702.20
Crane 100 ton	0.00	/month rent		98.20%	0.00
	Cost per month:				34,370.00
Front End Loader					
				FL Factor	
	6,950.00	/month rent		98.20%	6,824.90
				Hrs per month	
	11.50	/month rent		0	0.00
					6,824.90
Cutting Equipment	Cost per month				231.75
Large Equipment Cost per Month					41,426.65
	Hrs per month	**No. of Men**	**total Man-Hours per Month**		
Large Equipment Cost per Man-Hour	176	8	1,408		29.42
Small Tools					1.00
Total Equipment Cost per Man-Hour					30.42
Total Cost per Manhour					70.99
Adder for Concrete Demolition					5.00
Total Cost per manhour for concrete demolition					75.99

Hearing Exhibit - 00007391

FPL 158787

Florida Power & Light Company

Fort Lauderdale Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - R.S. Means

				FL Factor	
Excavator	12,900.00	/month rent	89.70%	11,571.30	
			FL Factor		
Crane 165 ton	22,100.00	/month rent	89.70%	19,823.70	
Crane 100 ton	0.00	/month rent	89.70%	0.00	
Cost per month:				31,395.00	
			FL Factor		
Front End Loader	6,950.00	/month rent	89.70%	6,234.15	
			Hrs per month		
Operator	11.50	/hr OP	0	0.00	
				6,234.15	
Cutting Equipment	Cost per month			231.97	
Large Equipment Cost per Month			**total Man-Hours**	37,861.12	
	Hrs per month	**No. of Men**	**per Month**		
Large Equipment Cost per Man-Hour	176	8	1,408	26.89	
Small Tools				1.00	
Total Equipment Cost per Man-Hour				27.89	
Total Cost per Manhour				62.93	
Adder for Concrete Demolition				5.00	
Total Cost per manhour for concrete demolition				67.93	

Hearing Exhibit - 00007392

FPL 158788

Florida Power & Light Company

Fort Myers Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Ft. Myers factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.90%	49.12	1	49.12
Wrecking	30.25	73.60%	52.51	8.50	44.01	86.80%	38.20	6	229.22
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	86.80%	46.22	1	46.22
								8	324.56
Labor Cost per Manhour									40.57

Equipment - R.S. Means					**FL Factor**	
	Excavator	12,900.00	/month rent	98.20%	12,667.80	
				Hrs per month		
	Crane 165 ton	22,100.00	/month rent	98.20%	21,702.20	
	Crane 100 ton	0.00	/month rent	98.20%	0.00	
		Cost per month:			34,370.00	
				FL Factor		
	Front End Loader	6,950.00	/month rent	98.20%	6,824.90	
				Hrs per month		
	Operator	11.50	/month rent	0	0.00	
					6,824.90	
Cutting Equipment	Cost per month				231.75	
Large Equipment Cost per Month			**total Man-Hours**		41,426.65	
	Hrs per month	**No. of Men**	**per Month**			
Large Equipment Cost per Man-Hour	176	8	1,408		29.42	
Small Tools					1.00	
Total Equipment Cost per Man-Hour					30.42	
Total Cost per Manhour					70.99	
Adder for Concrete Demolition					5.00	

Hearing Exhibit - 00007393

	Total Cost per manhour for concrete demolition			75.99	

Hearing Exhibit - 00007394

FPL 158789

Florida Power & Light Company

Manatee Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Sarasota factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Individ Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.70%	49.00	1	49.00
Wrecking	30.25	73.60%	52.51	8.50	44.01	87.70%	38.60	6	231.60
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	87.70%	46.70	1	46.70
								8	327.31
Labor Cost per Manhour									40.91

Equipment - R.S. Means

					FL Factor	
Excavator	12,900.00	/month rent		98.20%	12,667.80	
				Hrs per month		
Crane 165 ton	22,100.00	/month rent		98.20%	21,702.20	
Crane 100 ton	0.00	/month rent		98.20%	0.00	
	Cost per month:				34,370.00	
				FL Factor		
Front End Loader	6,950.00	/month rent		98.2%	6,824.90	
				Hrs per month		
Operator	11.50	/hr OP		0	0.00	
					6,824.90	

Cutting Equipment	Cost per month					231.75
Large Equipment Cost per Month				total Man-Hours		41,426.65
		Hrs per month	No. of Men	per Month		
Large Equipment Cost per Man-Hour		176	8	1,408		29.42
Small Tools						1.00
	Total Equipment Cost per Man-Hour					30.42
	Total Cost per Manhour					71.34
	Adder for Concrete Demolition					5.00
	Total Cost per manhour for concrete demolition					76.34

Hearing Exhibit - 00007395

FPL 158790

Florida Power & Light Company

Martin Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - RS Means 2008

					FL Factor	
	Excavator	12,900.00	/month rent	89.70%	11,571.30	
				FL Factor		
	Crane 165 ton	22,100.00	/hr OP	89.70%	19,823.70	
	Crane 100 ton	0.00	/hr OP	89.70%	0.00	
		Cost per month:			31,395.00	
				FL Factor		
	Front End Loader	6,950.00	/month rent	89.70%	6,234.15	
				Hrs per month		
	Operator	11.50	/hr OP	0	0.00	
					6,234.15	
Cutting Equipment	Cost per month				231.75	
Large Equipment Cost per Month				total Man-Hours		37,860.90
		Hrs per month	No. of Men	per Month		
Large Equipment Cost per Man-Hour		176	8	1,408		26.89
Small Tools						1.00
	Total Equipment Cost per Man-Hour					27.89
	Total Cost per Manhour					62.93
	Adder for Concrete Demolition					5.00
	Total Cost per manhour for concrete demolition					67.93

Hearing Exhibit - 00007396

FPL 158791

Florida Power & Light Company
Fossil Dismantlement Study - 2009 Filing
Port Everglades Labor Rate Calculation

R.S. Means Construction Data - Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geographical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union	Adjustment Non-Union	Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida	Number of Category	2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

R.S. Means Construction Data - Equipment

					FL Factor			
		Excavator	12,900.00	/month rent	89.70%	11,571.30		
					Hrs per month			
		Crane 165 ton	22,100.00	/rent	89.70%	19,823.70		
			Cost per month:			31,395.00		
					FL Factor			
		Front End Loader	6,950.00	/month rent	89.70%	6,234.15		
						6,234.15		
Cutting Equipment	Cost per month					231.75		
Large Equipment Cost per Month				total Man-Hours		37,860.90		
		Hrs per month	No. of Men	per Month				
Large Equipment Cost per Man-Hour		176	8	1,408		26.89		
Small Tools						1.00		
	Total Equipment Cost per Man-Hour					27.89		
	Total Cost per Manhour [labor plus equipment]					62.93		
	Adder for Concrete Demolition					5.00		
	Total Cost per manhour for concrete demolition					67.93		

Hearing Exhibit - 00007397

FPL 158792

Florida Power & Light Company

Putnam Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Gainesville factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.60%	48.95	1	48.95
Wrecking	30.25	73.60%	52.51	8.50	44.01	87.60%	38.56	6	231.34
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	87.60%	46.65	1	46.65
								8	326.94
Labor Cost per Manhour									40.87

Equipment - R.S. Means - 2008

					FL Factor	
	Excavator	12,900.00	/month rent		98.20%	12,667.80
					FL Factor	
	Crane 165 ton	22,100.00	/month rent		98.20%	21,702.20
	Crane 100 ton	0.00	/month rent		98.20%	0.00
		Cost per month:			98.20%	34,370.00
					FL Factor	
	Front End Loader	6,950.00	/month rent		98.20%	6,824.90
					Hrs per month	
	Operator	11.50	/hr OP		0	0.00
						6,824.90
Cutting Equipment	Cost per month					231.75
Large Equipment Cost per Month				total Man-Hours		41,426.65
		Hrs per month	No. of Men	per Month		
Large Equipment Cost per Man-Hour		176	8	1,408		29.42
Small Tools						1.00
	Total Equipment Cost per Man-Hour					30.42
	Total Cost per Manhour					71.29
	Adder for Concrete Demolition					5.00
	Total Cost per manhour for concrete demolition					76.29

Hearing Exhibit - 00007398

FPL 158793

Florida Power & Light Company

PSL Wind Labor Rate Calculation

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Miami factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - RS Means 2008				**FL Factor**	
Excavator	12,900.00	/month rent	89.70%	11,571.30	
			FL Factor		
Crane 165 ton	22,100.00	/hr OP	89.70%	19,823.70	
Crane 100 ton	0.00	/hr OP	89.70%	0.00	
	Cost per month:			31,395.00	
			FL Factor		
Front End Loader	6,950.00	/month rent	89.70%	6,234.15	
			Hrs per month		
Operator	11.50	/hr OP	0	0.00	
				6,234.15	

Cutting Equipment	Cost per month				231.75
Large Equipment Cost per Month				**total Man-Hours**	37,860.90
	Hrs per month	**No. of Men**		**per Month**	
Large Equipment Cost per Man-Hour	176	8		1,408	26.89
Small Tools					1.00
	Total Equipment Cost per Man-Hour				27.89
	Total Cost per Manhour				62.93
	Adder for Concrete Demolition				5.00
	Total Cost per manhour for concrete demolition				67.93

Hearing Exhibit - 00007399

FPL 158794

Florida Power & Light Company

Riviera Labor Rate Calculation

Labor Rate

Labor is based on Means Union wages 2008. **W Palm Beach factors**

Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida

Wage Rates are based on a 40 hour work week.

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.30%	42.08	1	42.08
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.30%	33.14	6	198.86
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	75.30%	40.10	1	40.10
								8	281.03
Labor Cost per Manhour									35.13

Equipment - RS Means 2008

					FL Factor	
Excavator	8,975.00	/month rent			89.70%	8,050.58
					FL Factor	
Crane 165 ton	22,100.00	/month rent			89.70%	19,823.70
Crane 100 ton	0.00	/month rent			89.70%	0.00
	Cost per month:					27,874.28
					FL Factor	
Front End Loader	6,950.00	/month rent			89.70%	6,234.15
					Hrs per month	
Operator	11.50	/hr OP			0	0.00
						6,234.15
Cutting Equipment	Cost per month					231.75
Large Equipment Cost per Month				total Man-Hours		34,340.18
	Hrs per month		No. of Men	per Month		
Large Equipment Cost per Man-Hour	176		8	1,408		24.39
Small Tools						1.07
Total Equipment Cost per Man-Hour						25.46
Total Cost per Manhour						60.58
Adder for Concrete Demolition						5.00
Total Cost per manhour for concrete demolition						65.58

Hearing Exhibit - 00007400

FPL 158795

Florida Power & Light Company

Scherer Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Atlanta factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Georgia	Number	2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	94.20%	52.64	1	52.64
Wrecking	30.25	73.60%	52.51	8.50	44.01	94.20%	41.46	6	248.77
Equipment Operator Shovel	40.95	50.60%	61.75	8.50	53.25	94.20%	50.16	1	50.16
								8	351.57
Labor Cost per Manhour									43.95

Equipment - R.S. Means

					GA Factor			
		Excavator	12,900.00	/month rent	92.20%	11,893.80		
					GA Factor			
		Crane 165 ton	22,100.00	/hr OP	92.20%	20,376.20		
		Crane 100 ton	0.00	/hr OP	92.20%	0.00		
			Cost per month:			32,270.00		
					GA Factor			
		Front End Loader	6,950.00	/month rent	92.20%	6,407.90		
					Hrs per month			
		Operator	11.50	/hr OP	0	0.00		
						6,407.90		
Cutting Equipment	Cost per month					231.75		
Large Equipment Cost per Month				total Man-Hours		38,909.65		
		Hrs per month	No. of Men	per Month				
Large Equipment Cost per Man-Hour		176	8	1,408		27.63		
Small Tools						1.00		
	Total Equipment Cost per Man-Hour					28.63		
	Total Cost per Manhour					72.58		
	Adder for Concrete Demolition					5.00		
	Total Cost per manhour for concrete demolition					77.58		

Hearing Exhibit - 00007401

FPL 158796

Florida Power & Light Company

St. Johns River Power Park Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Jacksonville factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	88.00%	49.17	1	49.17
Wrecking	30.25	73.60%	52.51	8.50	44.01	88.00%	38.73	6	232.39
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	88.00%	46.86	1	46.86
								8	328.43
Labor Cost per Manhour									41.05

Equipment - R.S. Means

					FL Factor	
Excavator	12,900.00	/month rent		98.20%	12,667.80	
				FL Factor		
Crane 165 ton	22,100.00	/month rent		98.20%	21,702.20	
Crane 100 ton	0.00	/month rent		98.20%	0.00	
	Cost per month:				34,370.00	
				FL Factor		
Front End Loader	6,950.00	/month rent		98.20%	6,824.90	
				Hrs per month		
Operator	11.50	/hr OP		0	0.00	
					6,824.90	
Cutting Equipment	Cost per month				231.75	
Large Equipment Cost per Month				total Man-Hours	41,426.65	
	Hrs per month	No. of Men		per Month		
Large Equipment Cost per Man-Hour	176	8		1,408	29.42	
Small Tools					1.00	
Total Equipment Cost per Man-Hour					30.42	
Total Cost per Manhour					71.48	
Adder for Concrete Demolition					5.00	
Total Cost per manhour for concrete demolition					76.48	

Hearing Exhibit - 00007402

FPL 158797

Florida Power & Light Company

Sanford Labor Rate Calculation

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008.
Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida
Wage Rates are based on a 40 hour work week.

Orlando factors

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	87.60%	48.95	1	48.95
Wrecking	30.25	73.60%	52.51	8.50	44.01	87.60%	38.56	6	231.34
Equipment Operator Shovel	40.95	50.80%	61.75	8.50	53.25	87.60%	46.65	1	46.65
								8	326.94
Labor Cost per Manhour			12,100.00						40.87
			16,100.00						
Equipment - R.S. Means			28,200.00						

					FL Factor	
	Excavator	12,900.00	/month rent		98.20%	12,667.80
					FL Factor	
	Crane 165 ton	22,100.00	/hr OP		98.20%	21,702.20
	Crane 100 ton	0.00	/hr OP		98.20%	0.00
		Cost per month:				34,370.00
					FL Factor	
	Front End Loader	6,950.00	/month rent		98.20%	6,824.90
					Hrs per month	
	Operator	11.50	/hr OP		0	0.00
						6,824.90

Cutting Equipment	Cost per month				231.75
Large Equipment Cost per Month				total Man-Hours per Month	41,426.65
	Hrs per month	No. of Men			
Large Equipment Cost per Man-Hour	176	8		1,408	29.42
Small Tools					1.00
	Total Equipment Cost per Man-Hour				30.42
	Total Cost per Manhour				71.29
	Adder for Concrete Demolition				5.00
	Total Cost per manhour for concrete demolition				76.29

Hearing Exhibit - 00007403

FPL 158798

Florida Power & Light Company

Turkey Point Labor Rate Calculation 2009 filing

Page 1 of 1

Labor Rate

Labor is based on Means Union wages 2008. **Miami factors**

Rates are adjusted to reflect Non-Union crews and factored to the geophraphical area of Florida

Wage Rates are based on a 40 hour work week.

	Base	OH	Union		Non-Union	Geographical Labor Rate Adj. Factor	2008 Indiv. Rate Florida		2008 Crew Rate
Foreman Outside	41.40	55.50%	64.38	8.50	55.88	75.10%	41.96	1	41.96
Wrecking	30.25	73.60%	52.51	8.50	44.01	75.10%	33.05	6	198.33
Equipment Operator Crane/Sho	40.95	50.80%	61.75	8.50	53.25	75.10%	39.99	1	39.99
								8	280.28
Labor Cost per Manhour									35.04

Equipment - R.S. Means			**FL Factor**	
Excavator	12,900.00 /month rent	89.70%	11,571.30	
		FL Factor		
Crane 165 ton	22,100.00 /hr OP	89.70%	19,823.70	
Crane 100 ton	0.00 /hr OP	89.70%	0.00	
	Cost per month:		31,395.00	
		FL Factor		
Front End Loader	6,950.00 /month rent	89.70%	6,234.15	
		Hrs per month		
Operator	11.50 /hr OP	0	0.00	
			6,234.15	

Cutting Equipment	Cost per month				231.75
Large Equipment Cost per Month				total Man-Hours per Month	37,860.90
		Hrs per month	**No. of Men**		
Large Equipment Cost per Man-Hour		176	8	1,408	26.89
Small Tools					1.00
	Total Equipment Cost per Man-Hour				27.89
	Total Cost per Manhour				62.93
	Adder for Concrete Demolition				5.00
	Total Cost per manhour for concrete demolition				67.93

Hearing Exhibit - 00007404

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FPL's Responses to Staff's Eighth Request for Production of Documents (Nos. 43-53)

REPORT: GK45-001-090721 YE FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

Florida Power & Light Company
Docket No. 090130-EI
DEPRECIATION - Staff's Eighth Req for POD's
Question No.43
V:\Distribution Accounting\RATE CASE 2009\Dep\[Depr Staff's 8th Req for POD's Ques 43_removal cost meters.pdf]Removal Journal Entry
Page 1 of 5

COMPANY : 01

LEDGER					POSTED		ACCRUAL	SCHEDULED INFORMATION			
DATE	JVS	PAGE	SRC	STATUS	DATE	CNG	REVERSE	START DATE	STOP DATE	FREQUENCY	
200906	999	0092	69000	POSTED	06/23/2009	D	NO	(NOT SCHEDULED)			

APPROVAL INFORMATION			ENTERED/LAST CHANGED INFORMATION			EXCEPTION APPROVAL INFORMATION		
DATE	TIME	PERSON	DATE	TIME	PERSON	LOG	SECT	DATE	TIME	PERSON
2009-06-22	18.34	DONOVAN SHELLIE	2009-06-10	15 30	LINDA AUGUSTIN	0009	0013			

BUSINESS MONTH CORRECTED: MAY 2009

REMARKS: TO CAPITALIZE REMOVAL LABOR COST OF RETIRED METERS/REGULATORS AND TRUE UP BY OWNERS FOR THE MONTH OF MAY 2009. CALC IS BASED ON UNIT REMOVAL COST.

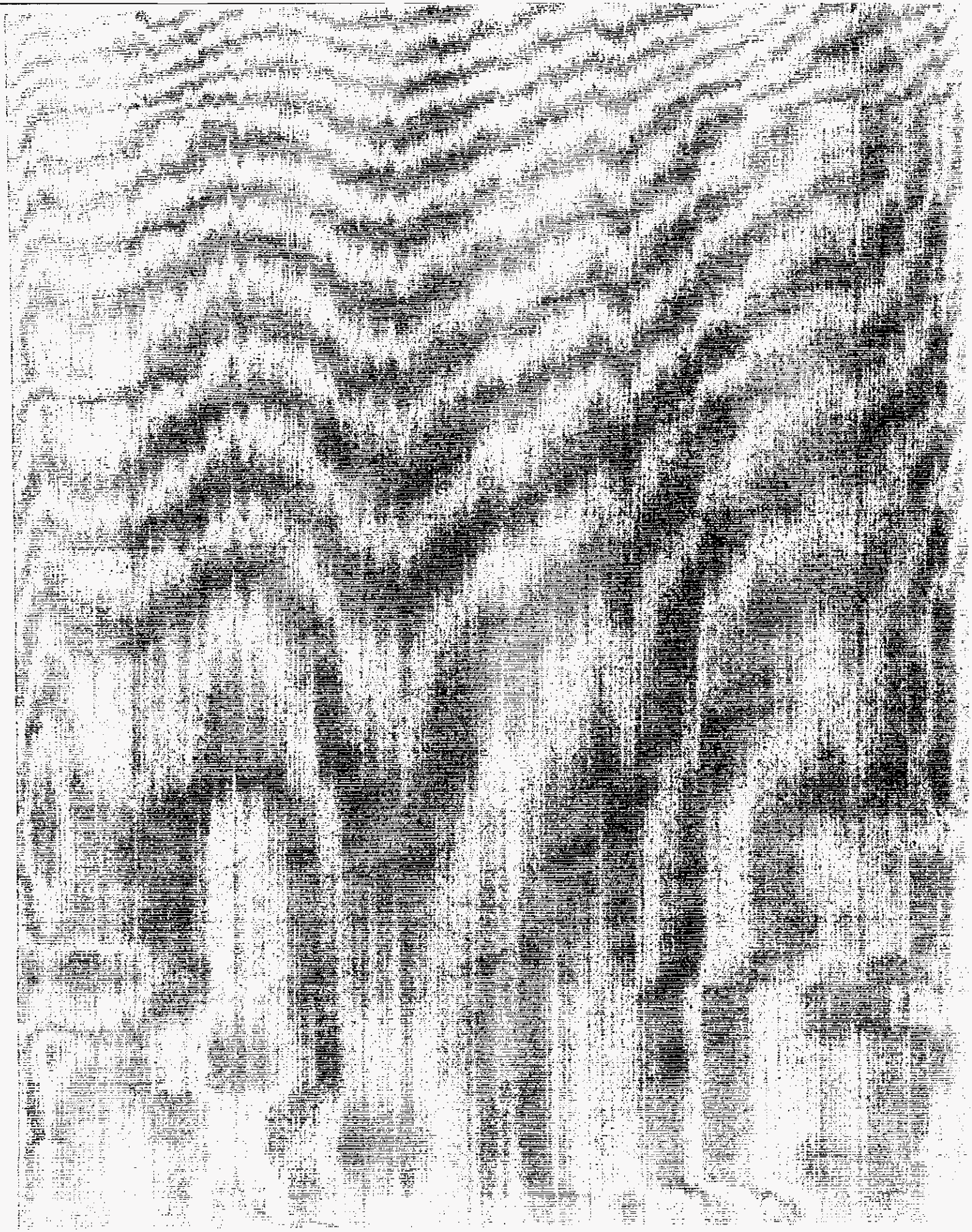
		ACCOUNT						PAY		NOTE: THIS IS A PEOPLE TRANSLATION						
										BUCS TRANSLATION						
SEX	D/C	WO	ER	CNG	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL ACCT	WO	ER	LOC	PL ACCT	ENG PEACNT	TYPE
***	D	01905	010	108	3000	0800	46,005.14	776		MTR MAY 09 REMOVAL/RETIRE							
***	C	00000	000	595	3000	0700	46,005.14-	776		MTR MAY 09REMOVAL/RETIRE							
***	D	01900	011	108	3000	0686	90,186.00	875		REG MAY 09REMOVAL/RETIRE							
***	C	00000	000	582	3000	0696	90,186.00-	875		REG MAY 09REMOVAL/RETIRE							
***	D	01905	011	108	3000	0400	115,577.81	875		TRS MAY 09REMOVAL/RETIRE							
***	C	00000	000	583	2000	0800	115,577.81-	875		TRS MAY 09REMOVAL/RETIRE							

BATCH TOTAL: 191,768.95 TOTAL ENTRIES: 6

SUPPORT FOR DEPRE STAFF EIGHTH SET OF INTERR. NO. 84
JOURNAL ENTRY RECORDING THE
REMOVAL COSTS OF RETIRED METERS

FPL 160319

Hearing Exhibit - 00007406



SUPPORT FOR DEPR STAFF EIGHTH SET OF INTERR. NO. 84
JOURNAL ENTRY RECORDING THE
REMOVAL COSTS OF RETIRED METERS

Meters are distinguished by ER 040 that starts with utility account 370

Number of Meters that were retired for the month that is obtained from the Asset Management System (CAFS)

Pre-established removal rates per retirement unit as per the attached spreadsheet multiplied by the number of meters retired

Work Order Number	F Plant Acct	F Source No	Month Number	Prop Acct	Ms Number Amount Type	Quantity	Rate	Amount
01900-010-0400	370.103	92000	200905	370.103 401-26100-2 Actuals		2	30.56	61.12
01900-010-0600	370.103	92000	200905	370.103 401-66300-6 Actuals		1508	30.56	45,040.00
01900-010-0600	370.238	92000	200905	370.238 403-66986-6 Actuals		2	62.01	124.02
01900-010-0600 Total								48,008.14
01900-011-0400	368.001	92000	200905	368.001 441-06400-6 Actuals		2	117.03	234.06
01900-011-0400	368.001	92000	200905	368.001 441-06700-5 Actuals		58	117.03	6,787.74
01900-011-0400	368.001	92000	200905	368.001 441-06900-1 Actuals		2	117.03	234.06
01900-011-0400	368.001	92000	200905	368.001 441-12500-5 Actuals		177	117.03	20,716.31
01900-011-0400	368.001	92000	200905	368.001 441-13700-3 Actuals		104	117.03	12,171.12
01900-011-0400	368.001	92000	200905	368.001 442-06900-1 Actuals		3	117.03	351.09
01900-011-0400	368.001	92000	200905	368.001 444-07400-2 Actuals		81	117.03	9,479.43
01900-011-0400	368.001	92000	200905	368.001 444-12900-6 Actuals		6	117.03	702.18
01900-011-0400	368.001	92000	200905	368.001 444-13700-4 Actuals		2	117.03	234.06
01900-011-0400	368.001	92000	200905	368.001 447-06200-6 Actuals		1	117.03	117.03
01900-011-0400	368.001	92000	200905	368.001 447-12500-7 Actuals		3	117.03	351.09
01900-011-0400	368.001	92000	200905	368.001 447-13700-5 Actuals		2	117.03	234.06
01900-011-0400	368.001	92000	200905	368.001 447-18900-3 Actuals		1	117.03	117.03
01900-011-0400	368.001	92000	200905	368.001 457-15000-1 Actuals		1	117.03	117.03
01900-011-0400	368.001	92000	200905	368.001 457-16100-7 Actuals		2	117.03	234.06
01900-011-0400	368.001	92000	200905	368.001 457-22500-4 Actuals		16	117.03	1,872.48
01900-011-0400	368.001	92000	200905	368.001 457-23700-2 Actuals		1	117.03	117.03
01900-011-0400	368.012	92000	200905	368.012 441-19000-9 Actuals		103	117.03	12,054.09
01900-011-0400	368.012	92000	200905	368.012 441-17600-2 Actuals		18	117.03	2,106.54
01900-011-0400	368.012	92000	200905	368.012 441-95000-6 Actuals		1	117.03	117.03
01900-011-0400	368.012	92000	200905	368.012 444-15000-1 Actuals		3	117.03	351.09
01900-011-0400	368.012	92000	200905	368.012 447-16000-1 Actuals		8	117.03	936.24
01900-011-0400	368.012	92000	200905	368.012 447-17600-4 Actuals		1	117.03	117.03
01900-011-0400	368.012	92000	200905	368.012 457-28000-8 Actuals		9	117.03	1,053.27
01900-011-0400	368.012	92000	200905	368.014 441-18800-8 Actuals		12	117.03	1,404.36
01900-011-0400	368.014	92000	200905	368.014 441-18200-9 Actuals		8	117.03	936.24
01900-011-0400	368.014	92000	200905	368.017 441-18400-1 Actuals		3	1009.08	3,027.24
01900-011-0400	368.017	92000	200905	368.017 444-18800-8 Actuals		1	1009.08	1,009.08
01900-011-0400	368.017	92000	200905	368.017 444-18700-1 Actuals		1	1009.08	1,009.08
01900-011-0400	368.017	92000	200905	368.017 448-83300-6 Actuals		1	1009.08	1,009.08
01900-011-0400	368.017	92000	200905	368.017 448-78700-3 Actuals		1	1009.08	1,009.08
01900-011-0400	368.017	92000	200905	368.017 448-74800-0 Actuals		1	1009.08	1,009.08
01900-011-0400	368.017	92000	200905	368.017 448-73900-8 Actuals		1	1009.08	1,009.08
01900-011-0400	368.017	92000	200905	368.017 448-92000-5 Actuals		1	1009.08	1,009.08
01900-011-0400	368.158	92000	200905	368.158 465-18450-9 Actuals		1	134.75	134.75
01900-011-0400	368.430	92000	200905	368.43 455-35400-6 Actuals		1	226.08	226.08
01900-011-0400	368.430	92000	200905	368.43 456-45300-0 Actuals		1	226.08	226.08
01900-011-0400	368.501	92000	200905	368.501 459-41200-6 Actuals		4	128.76	515.04
01900-011-0400	368.501	92000	200905	368.501 459-41800-4 Actuals		1	128.76	128.76
01900-011-0400	368.501	92000	200905	368.501 459-41900-1 Actuals		7	128.76	901.32
01900-011-0400	368.501	92000	200905	368.501 459-42000-9 Actuals		18	128.76	2,317.68
01900-011-0400	368.501	92000	200905	368.501 459-42100-6 Actuals		12	128.76	1,545.12
01900-011-0400	368.501	92000	200905	368.501 459-47900-3 Actuals		7	128.76	901.32
01900-011-0400	368.501	92000	200905	368.501 459-48000-1 Actuals		9	128.76	1,158.84
01900-011-0400	368.501	92000	200905	368.501 459-48100-8 Actuals		48	128.76	6,180.48
01900-011-0400	368.501	92000	200905	368.501 459-48200-6 Actuals		28	128.76	3,605.28
01900-011-0400	368.501	92000	200905	368.501 459-49100-3 Actuals		8	128.76	1,030.08
01900-011-0400	368.501	92000	200905	368.501 459-49200-0 Actuals		8	128.76	1,030.08
01900-011-0400	368.501	92000	200905	368.501 459-49300-8 Actuals		13	128.76	1,673.88
01900-011-0400	368.501	92000	200905	368.501 459-49800-2 Actuals		7	128.76	901.32
01900-011-0400	368.501	92000	200905	368.501 459-50300-1 Actuals		1	128.76	128.76
01900-011-0400	368.501	92000	200905	368.501 460-01000-8 Actuals		4	128.76	515.04
01900-011-0400	368.501	92000	200905	368.501 460-01400-3 Actuals		3	128.76	386.28
01900-011-0400	368.501	92000	200905	368.501 460-09502-5 Actuals		1	128.76	128.76
01900-011-0400	368.501	92000	200905	368.501 460-61602-1 Actuals		1	128.76	128.76
01900-011-0400	368.501	92000	200905	368.508 459-15600-0 Actuals		3	95.82	287.46
01900-011-0400	368.508	92000	200905	368.508 459-15700-8 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-15900-2 Actuals		2	95.82	191.64
01900-011-0400	368.508	92000	200905	368.508 459-20750-3 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-20800-0 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-21700-9 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-27100-3 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-27200-0 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-27300-8 Actuals		4	95.82	383.28
01900-011-0400	368.508	92000	200905	368.508 459-26500-4 Actuals		3	95.82	287.46
01900-011-0400	368.508	92000	200905	368.508 459-41400-9 Actuals		4	95.82	383.28
01900-011-0400	368.508	92000	200905	368.508 459-41800-1 Actuals		3	95.82	287.46
01900-011-0400	368.508	92000	200905	368.508 459-42200-1 Actuals		4	95.82	383.28
01900-011-0400	368.508	92000	200905	368.508 459-46000-1 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-46200-3 Actuals		3	95.82	287.46
01900-011-0400	368.508	92000	200905	368.508 459-47000-6 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-47100-2 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-48300-1 Actuals		7	95.82	670.74
01900-011-0400	368.508	92000	200905	368.508 459-89500-9 Actuals		5	95.82	479.10
01900-011-0400	368.508	92000	200905	368.508 459-90500-4 Actuals		3	95.82	287.46
01900-011-0400	368.508	92000	200905	368.508 459-60600-1 Actuals		2	95.82	191.64
01900-011-0400	368.508	92000	200905	368.508 459-51200-1 Actuals		1	95.82	95.82
01900-011-0400	368.508	92000	200905	368.508 459-51900-9 Actuals		1	95.82	95.82
01900-011-0400	368.624	92000	200905	368.624 459-51700-2 Actuals		1	131.76	131.76
01900-011-0400	368.624	92000	200905	368.624 459-51810-6 Actuals		5	131.76	658.80
01900-011-0400	368.624	92000	200905	368.624 459-51908-5 Actuals		3	131.76	395.28
01900-011-0400	368.558	92000	200905	368.558 459-04800-2 Actuals		1	95.82	95.82
01900-011-0400	368.563	92000	200905	368.563 459-05100-3 Actuals		1	95.82	95.82
01900-011-0400	368.596	92000	200905	368.596 459-21800-6 Actuals		1	260.52	260.52
01900-011-0400	368.596	92000	200905	368.596 459-46300-0 Actuals		2	260.52	521.04
01900-011-0400	368.596	92000	200905	368.596 459-46400-8 Actuals		4	260.52	1,042.08
01900-011-0400	368.920	92000	200905	368.92 327-10000-1 Actuals		1	204.16	204.16
01900-011-0400 Total								116,877.81
01900-011-0846	368.944	92000	200905	368.944 327-50000-9 Actuals		2	1677	3,354.00
01900-011-0846	368.944	92000	200905	368.944 327-50003-3 Actuals		7	1677	11,739.00
01900-011-0846	368.944	92000	200905	368.944 327-50008-4 Actuals		4	1677	6,708.00
01900-011-0846	368.944	92000	200905	368.944 327-50015-1 Actuals		3	1677	5,031.00
01900-011-0846	368.944	92000	200905	368.944 327-50022-8 Actuals		2	1677	3,354.00
01900-011-0846 Total								30,186.00
Grand Total								191,768.51

Hearing Exhibit - 00007408

SUPPORT FOR DEPRE STAFF EIGHTH SET OF INTERR. NO. 84
JOURNAL ENTRY RECORDING THE
REMOVAL COSTS OF RETIRED METERS

Labor Rates as of October 2008

Retirement Unit	Installation labor	removal labor
370.103	30.56	30.56
370.202	507.12	52.01
370.238	507.12	52.01
370.370	30.56	30.56
370.411	65.20	22.23
370.478	65.02	39.01
370.579	3,003.74	1328.33
370.651	30.56	30.56
370.654	26.01	26.01
368.001	303.10	117.03
368.012	303.10	117.03
368.014	303.10	117.03
368.017	1,069.83	1009.08
368.128	179.67	131.76
368.150	303.10	117.03
368.153	303.10	117.03
368.155	303.10	117.03
368.158	303.94	134.75
368.350	1,935.18	1309.88
368.356	1,864.05	1244.68
368.358	2,027.05	1295.06
368.371	1,012.04	388.22
368.401	1,012.04	388.22
368.411	1,012.04	388.22
368.430	247.04	226.08
368.501	172.18	128.76
368.506	133.25	95.82
368.524	179.67	131.76
368.550	n/a	128.76
368.551		131.76
368.554	n/a	128.76
368.558	n/a	95.82
369.663	n/a	95.82
368.596	294.96	260.52
368.731	1,192.82	1049.09
368.920	282.17	204.15
368.921	282.17	204.15
368.922	282.17	204.15
368.923	282.17	204.15
368.924	282.17	204.15
368.925	282.17	204.15
368.928	282.17	204.15
368.929	282.17	204.15
368.931	282.17	204.15
368.932	282.17	204.15
368.933	282.17	204.15
368.934	282.17	204.15
368.936	282.17	204.15
368.940	282.17	204.15
368.941	282.17	204.15
368.942	282.17	204.15
368.944	1,677.00	1,677.00
368.945	1,677.00	1,677.00

Pre-established standard removal labor rates which are based on the man hours required to remove each meter.

Q.
Please provide all documents that support your response to Interrogatory No. 84.

A.
A sample of current method of recording cost of removal for meters is provided for your reference.

Hearing Exhibit - 00007410

Q.
Please provide all documents that support your response to Interrogatory No. 86.

A.
The utility statistics provided in Attachment No. 1 of OPC's First Set of Interrogatories No. 75 represent the results of the various companies' recent depreciation studies. FPL does not have documents identifying whether the life and salvage statistics indicated have been approved by the companies' respective regulators. FPL believes, however, that most of the cases resulted in settlements or approval with non-specifically delineated changes in life and/or net salvage.

Hearing Exhibit - 00007411

Q.
Please provide all documents that support your response to Interrogatory No. 87.

A.
FPL has no documents responsive to this request.

87 45

Hearing Exhibit - 00007412

Q.
Please provide all documents that support your response to Interrogatory No. 102.

A.
See FPL's response to Depreciation - Staff's Eighth Set of Interrogatories No. 105.

(77)
46

Hearing Exhibit - 00007413

Q.
Please provide all documents that support your response to Interrogatory No. 105.

A.
See FPL's response to Staff's Eighth Set of Interrogatories No 105.

47 47

Hearing Exhibit - 00007414

Q.
Please provide all documents that support your response to Interrogatory No. 107.

A.
See the original cost column for 2009 on page 644 of Mr. Clarke's Exhibit CRC-1 and file "Adds and Rets For TDG 2.xls" (CD Bates No. FPL 084134) supplied in FPL's response to OPC's Second Request for Production of Documents No. 14.

Hearing Exhibit - 00007415

Q.
Please provide all documents that support your response to Interrogatory No. 108.

A.
FPL has no documents responsive to this request.

77
49

Hearing Exhibit - 00007416

Q.
Please provide all documents that support your response to Interrogatory No. 109.

A.
As noted in FPL's response to Interrogatory No. 109, there are no changes to the modernization plans for Cape Canaveral Plant or Riviera Plant. Therefore, there are no documents responsive to this request.

50

Hearing Exhibit - 00007417

Q.
Please provide all documents that support your response to Interrogatory No. 110.

A.
FPL has no documents responsive to this request.

FP
51

Hearing Exhibit - 00007418

Q.
Please provide all documents that support your response to Interrogatory No. 114(a).

A.
See FPL's response to Depreciation - Staff's Eighth Set of Interrogatories No 114.

77

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Hearing Exhibit - 00007419

69

FPL's Responses to OPC's First Request for Production of Documents (Nos. 12, 16-20, 22, 26, and 41)

Q.

Net Salvage. Please provide a copy of all salvage related workpapers.

A.

Also, see support provided for C. Richard Clarke's testimony and exhibits in FPL's response to OPC's Second Request for Production of Documents No. 14.

Hearing Exhibit - 00007421

SUMMARY OF NET SALVAGE RECOMMENDATIONS

Client		Alabama Electric Cooperative	Alliant	Appalachian Power	Bonneville Power Administration	Empire District Electric Company	Gulf Power	Hawaiian Electric Company	Idaho Power	Indiana Michigan Power	Kentucky Power	Kentucky Utilities	Louisville Gas & Electric	Mississippi Power	Nevada Power	Northern States Power	Oklahoma Gas and Electric	Oklahoma Gas and Electric (Excluding OK)	Pacific Gas and Electric Company	Pacificorp	Portland General Electric	Public Service Company of Colorado	Puget Sound Energy	Southern California Edison	Southwestern Electric Power	Southwestern Public Service	Tampa Electric Company	Virginia Electric and Power	Westar Energy	Wisconsin Power and Light	Xcel Energy Colorado
Depreciation Method		SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Whole Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life	SL Rem Life
Purpose of Study																														
Study Date Year		1999	2000	2001	1999	2004	2002	2007	1999	2002	2002	2004	2004	2002	2003	2002	2004	2002	2003	2002	1999	2002	2007	2004	2004	2004	2004	2004	2004	2004
GF Order	Account No	Description																												
	Production Plant																													
1	310 - 316	Steam Production																												
	310	Steam Production - Land and Land Rights																												
	310.1	Steam Production - Land and Land Rights - Land																												
	310.2	Steam Production - Land and Land Rights - Land Rights																												
	311	Steam Production - Structures and Improvements																												
25	312	Steam Production - Boiler Plant Equipment																												
	312.1	Steam Production - Boiler Plant Equipment - Coal Cars																												
	312.2	Steam Production - Boiler Plant Equipment - Scrubbers																												
	313	Steam Production - Engines and Engine-Driven Generators																												
	314	Steam Production - Turbogenerator Units																												
	315	Steam Production - Accessory Electric Equipment																												
	316	Steam Production - Miscellaneous Power Plant Equipment																												
	316.1	Steam Production - Miscellaneous Power Plant Equipment - Ash																												
	316.2	Steam Production - Miscellaneous Power Plant Equipment - Other																												
	320 - 326	Nuclear Production																												
	320	Nuclear Production - Land and Land Rights																												
	320.1	Nuclear Production - Land and Land Rights - Land																												
	320.2	Nuclear Production - Land and Land Rights - Land Rights																												
	321	Nuclear Production - Structures and Improvements																												
	322	Nuclear Production - Reactor Plant Equipment																												
	323	Nuclear Production - Turbogenerator Units																												
	324	Nuclear Production - Accessory Electric Equipment																												
	325	Nuclear Production - Miscellaneous Power Plant Equipment																												
24	330 - 336	Hydraulic Production																												
2	330	Hydraulic Production - Land and Land Rights																												
	330.1	Hydraulic Production - Land and Land Rights - Land																												
	330.2	Hydraulic Production - Land and Land Rights - Land Rights																												
28	331	Hydraulic Production - Structures and Improvements																												
17	332	Hydraulic Production - Reservoirs, Dams and Waterways																												
27	333	Hydraulic Production - Water Wheels, Turbines and Generators																												
29	334	Hydraulic Production - Accessory Electric Equipment																												
18	335	Hydraulic Production - Miscellaneous Power Plant Equipment																												
16	336	Hydraulic Production - Roads, Railroads and Bridges																												
3	340 - 346	Other Production																												
	340 - 340.2	Other Production - Misc.																												
	340	Other Production - Land and Land Rights																												
	340.1	Other Production - Land and Land Rights - Land																												
	340.2	Other Production - Land and Land Rights - Land Rights																												
6	341	Other Production - Structures and Improvements																												
13	342	Other Production - Fuel Holders, Producers and Accessories																												
7	343	Other Production - Prime Movers																												
	343.1	Other Production - Prime Movers - Fuel Cells																												
	343.2	Other Production - Prime Movers - Base Load																												
	343.3	Other Production - Prime Movers - Peaking																												
	344	Other Production - Generators																												
12	345	Other Production - Accessory Electric Equipment																												
	346	Other Production - Miscellaneous Power Plant Equipment																												
1																														
2																														
9	Transmission Plant																													
4	350	Land and Land Rights																												
	350.1	Land and Land Rights - Land																												
	350.2	Land and Land Rights - Land Rights																												
60	352	Structures and Improvements																												
	352.1	Structures and Improvements - Water																												
	352.2	Structures and Improvements - Brush																												
1760	353	Station Equipment																												
	353.1	Station Equipment - Power Supply Controls																												
	353	Station Equipment - 1970 S Pole																												
	353	Station Equipment - 1970 S Switchgear																												
	353.1	Station Equipment - Substation on Customer Premises																												
	353.11	Station Equipment - Distribution Property on Substations																												
	353.12	Station Equipment - Transmission Stations																												
	353.4	Station Equipment - Control Equipment																												
22	354	Towers and Fixtures																												
	354.1	Towers and Fixtures - Chrome Point of Wire																												
31	355	Poles and Fixtures																												
	355.1	Poles and Fixtures - Chrome Point of Wire																												
	355.2	Poles and Fixtures - Wood																												
	355.3	Poles and Fixtures - Steel																												
30	356	Overhead Conductors and Devices																												
	356.1	Overhead Conductors and Devices - Chrome of Point of Wire																												
24	357	Underground Conduit																												
30	358	Underground Conductors and Devices																												
	358.1	Underground Conductors and Devices - Submarine																												
39	359	Roads and Trails																												
1																														
1000																														
1000	Distribution Plant																													
1000	360	Land and Land Rights																												
	360.1	Land and Land Rights - Land																												
	360.2	Land and Land Rights - Land Rights																												
1000	361	Structures and Improvements																												
	361.1	Structures and Improvements - Water																												
	361.2	Structures and Improvements - Brush																												
2600	362	Station Equipment																												
	362.1	Station Equipment - Converter Stations																												
	362.2	Station Equipment - Converter Hub Tripoint																												
	362.3	Station Equipment - HVDC																												
5	364	Poles, Towers and Fixtures																												
	364.1	Poles, Towers and Fixtures - Chrome Point of Wire																												
	364.2	Poles, Towers and Fixtures - Towers																												
	364.4	Poles, Towers and Fixtures - Poles																												
	364.5	Poles, Towers and Fixtures - Chrome Towers																												
	364.6	Poles, Towers and Fixtures - Chrome Poles																												
	364.8	Poles, Towers and Fixtures - Wood																												
	364.10	Poles, Towers and Fixtures - Steel																												
6	365	Overhead Conductors and Devices																												
	365.1	Overhead Conductors and Devices - Chrome Point of Wire																												
7	366	Underground Conduit																												
	366.1	Underground Conduit - Rail removal																												
	366.2	Underground Conduit - Structures and Vaults																												
	366.3	Underground Conduit - Elevated																												
9	367	Underground Conductors and Devices																												
	367.1	Underground Conductors and Devices - Chrome Point of Wire																												
44	368	Line Transformers																												
	368.1	Line Transformers - Pole Top																												
	368.2	Line Transformers - Pad Mounted																												
	368.3	Line Transformers - Non Network Housing																												
	368.4	Line Transformers - Network																												
	368.5	Line Transformers - Underground Residential Distribution																												
46	369	Services																												
	369.1	Services - Overhead																												
	369.2	Services - Underground																												
800	370	Meters																												
	370.2	Meters - AMR and Electronic																												
11	371	Installations on Customer Premises																												
	371.1	Installations on Customer Premises - Area Lighting																												
	372	Leased Property on Customer Premises																												
12	373	Street Lighting and Signal Systems																												
	373.1	Street Lighting and Signal Systems - Overlay																												
	373.2	Street Lighting and Signal Systems - M.V.																												
13	373.3	Street Lighting and Signal Systems - H.P.S.																												
14																														
15	General and Intangible Plant																													

Hearing Exhibit - 00007422

SUMMARY OF NET SALVAGE RECOMMENDATIONS

Acct		Jackson County Cooperative	Alltel	Dominion Virginia Power	Duquesne Power Commission	Duke Pacific Power Company	Reliant Energy	PPL Electric Corporation	Orion Electric Corporation	Oklahoma Gas and Electric Company	Oklahoma Gas and Electric (Panhandle Div.)	Cincinnati Gas and Electric Company	Arizona Public Service Company	Assumed	Delmarva Light Company	Metropolitan Edison Company	Puget Hydro Electric Company	Pennsylvania Electric Company	Pacific Power Electric	PSI Energy, Inc.	Kentucky Utilities	El Paso Electric Company	Duke Power Company	Rocky Power Company	Georgia Electric Association, Inc.	Puget Sound Energy	Idaho Power Company	Louisville Gas & Electric
	301 Organization			0				Non Depr		Non Depr	0					Non Depr		Non Depr						0				
	302 Franchises and Consents		Non Depr	Non Depr	0			Non Depr		0															Non Depr			
16	303 Miscellaneous Plant							5-SQ																				
	303.1 Intangible Plant - Software							15-SQ																				
17	303.3 Intangible Plant - Floor Dads	Non Depr	Non Depr	Non Depr				Non Depr		Non Depr	0																	
	350 Land and Land Rights			7	0	0	0	65-R4		0	0		TYE	55							35							
	350.1 Land and Land Rights - Land																				60							
	350.2 Land and Land Rights - Land Rights	0 (25)	55		55	25		60-R5						1														
18	352 Structures and Improvements		0					45-R5																				
	352.1 Structures and Improvements - Leasehold Improvements			55						0	0																	
	352.2 Structures and Improvements - Metal			45			0				0			0														
	352.3 Structures and Improvements - Other			0				15-S4						0														
	353 Station Equipment							45-S0			0			0														
19	353.1 Station Equipment - Electronic	0	0		30-R0		0	5-R0			0			0 (.1 PCt)														
20	353.2 Station Equipment - Fumace	0	0	0	5-R0	0		7-R0						10														
21	353.3 Station Equipment - Hydraulic (PCt)	0			5-R0																							
	354 Towers and Fixtures			15	0		10	5-R0		10	10																	
	355 Poles and Fixtures						10	6-R0		10	10																	
	356 Overhead Conductors and Devices	30	30					14-R0		10	10																	
209	357 Underground Conduit							14-R0																				
208	358 Underground Conductors and Devices	30			30					10	10																	
	359 Roads and Trails							65-L1			10																	
480	360.1 Land and Land Rights - Structures and Improvements							25-R0		0			0	0														
	360.2 Land and Land Rights - Station Equipment							25-R0			0		0	0														
	361 Structures and Improvements	0	0	0	0	0	0	50-R0		0	0		0	0														
31	362 Station Equipment	0	0	0	0	0	0	50-R0		0	0		0	0														
34	363 Storage Battery Equipment			0				15-R0																				
	364.1 Poles, Towers and Fixtures - Wood Poles	0	0	0	0	0	0	35-R0		0	0		0	0														
	364.2 Poles, Towers and Fixtures - Steel Towers	0	0	0	0	0	0	35-R0		0	0		0	0														
	364.3 Poles, Towers and Fixtures - Concrete Poles	0	0	0	0	0	0	35-R0		0	0		0	0														
	364.4 Poles, Towers and Fixtures - Guys and Anchors	0	0	0	0	0	0	35-R0		0	0		0	0														
	365 Overhead Conductors and Devices	0	0	0	0	0	0	35-R0		0	0		0	0														
	366 Underground Conduit	0	0	0	0	0	0	35-R0		0	0		0	0														
	367 Underground Conductors and Devices	0	0	0	0	0	0	35-R0		0	0		0	0														
	368 Line Transformers	0	0	0	0	0	0	35-R0		0	0		0	0														
	369 Services	0	0	0	0	0	0	35-R0		0	0		0	0														
	370 Meters	0	0	0	0	0	0	35-R0		0	0		0	0														
	371 Installations on Customer Premises	0	0	0	0	0	0	35-R0		0	0		0	0														
	372 Leased Property on Customer Premises	0	0	0	0	0	0	35-R0		0	0		0	0														
	373 Street Lighting and Signal Systems	0	0	0	0	0	0	35-R0		0	0		0	0														
	374 Asset Retirement Costs for Distribution Plant																											
	389 Land and Land Rights																											
	390 Structures and Improvements																											
	391 Office Furniture and Equipment																											
	392 Transportation Equipment																											
	393 Stores Equipment																											
	394 Tools, Shop and Garage Equipment																											
	395 Laboratory Equipment																											
	396 Power Operated Equipment																											
	397 Communication Equipment																											
	398 Miscellaneous Equipment																											
	399 Other Tangible Property																											

Hearing Exhibit - 00007423

RECORD LAYOUT FOR COST OF REMOVAL AND SALVAGE DATA

Account ID			Tran. Code	Trans-action Year		Transaction Amount	Adjusted Trans-action Year	Classification Data	Cost of Removal	Gross Salvage	
Account Number	Gp. No.	Co. No.								Reuse	Final
1 2 3 4 5	6 7	8 9	10	11 12 13 14	15 16 17 18	19 20 21 22 23 24 25 26 27 28	29 30 31 32	33 34 35 36 37 38 39 40	41 42 43 44 45 46 47 48 49 50	51 52 53 54 55 56 57 58 59 60	61 62 63 64 65 66 67 68 69 70

Columns	Description
	Account Identification
1-5	Account Number. The primary account number recorded in the Continuing Property Record.
6-7	Group Number. Numeric codes for subdividing the primary account. Normally, group numbers are not used in the compilation of cost of removal and salvage data.
8-9	Company Number. Numeric code assigned by the user for identification of specific Company data files.
10	Transaction Code. Numeric code which identifies the type of transaction. The valid transaction codes are as follows (refer to "Transaction Code Descriptions" for more detailed explanations): 0 - Regular Retirement 1 - Reimbursed Retirement 2 - Sale 6 - Adjustment 7 - Outlier Retirement
11-14	Transaction Year. Year the entry was recorded to the depreciation reserve account.
19-28	Transaction Amount. Amount of the retirement, or other transaction, recorded to the plant account (normally a credit entry) and to the depreciation reserve account (normally a debit entry). If the amount is a credit entry to the plant account, a minus sign over the unit's position (Column 28) is required (refer to "Recommended Sign Convention" for further explanation).
29-32	Adjusted Transaction Year. Only used for entries correcting a previous entry. The year entered is the transaction year of the original entry being corrected.
33-40	Classification Data. Optional descriptive and/or numeric data used for further record identification purposes.
41-50	Cost of Removal. All costs associated with the retirement of plant and recorded to the depreciation reserve account (normally a debit entry). If the amount is a credit to the depreciation reserve account, a minus sign over the unit's position (Column 50) is required.
51-60	Reuse Salvage. Value of retired plant which is returned to stores (materials and supplies) for subsequent reuse and recorded to the deprecation reserve account (normally a credit entry). If the amount is a credit entry to the depreciation reserve account, a minus sign over the unit's position (column 60) is required.
61-70	Final Salvage. Trade-in values, receipts from sale of scrap, and other receipts resulting from the disposition of retired plant and recorded to the depreciation reserve account (normally a credit entry). Receipts for transactions coded as Reimbursed Retirements (Code 1) and Sales (Code 2), also credits to the depreciation reserve account, are entered as "Final Salvage" for purposes of this analysis, and any other salvage is entered as "Reuse Salvage". If the amount is a credit entry to the depreciation reserve account, a minus sign over the unit's position (Column 70) is required.

RECORD LAYOUT FOR PLANT ACCOUNTING DATA

Account ID			Tran. Code	Trans-action Year	Instal-lation Year	Transaction Amount or Plant Balance	Adjusted Trans-action Year	Classification Data
Account Number	Gp. No.	Co. No.						
1 2 3 4 5	6 7	8 9	10	11 12 13 14	15 16 17 18	19 20 21 22 23 24 25 26 27 28	29 30 31 32	33 34 35 36 37 38 39 40

Columns	Description
	Account Identification.
1-5	Account Number. The primary account number recorded in the Continuing Property Record.
6-7	Group Number. Numeric codes for subdividing the primary account into life span, or other, groups such as major buildings, power plants, reservoirs, etc.
8-9	Company Number. Numeric code assigned by the user for identification of specific Company data files. Columns 8-9 may also be used for expanding the Group Number field to Columns 6-9.
10	Transaction Code. Numeric code which identifies the type of transaction or plant balance. The valid transaction codes are as follows (refer to "Transaction Code Descriptions" for more detailed explanations): 0 - Regular Retirement 1 - Reimbursed Retirement 2 - Sale 3 - Transfer 4 - Beginning-of-Interval Transfer 5 - Acquisition 6 - Adjustment 7 - Outlier Retirement 8 - Ending Balance 9 - Beginning Balance or Gross Addition
11-14	Transaction Year. Year the accounting transaction was recorded to the plant account.
15-18	Installation Year. Year the property item was first placed in public service, not necessarily the year it was placed in its present location (not required for "Simulated" data, except for the optional beginning aged balance).
19-28	Transaction Amount or Plant Balance. Transaction amount recorded to the plant account, or the surviving plant balance at a specific date. If the amount is a credit entry to the plant account, a minus sign over the unit's position (Column 28) is required (refer to "Recommended Sign Convention" for further explanation).
29-32	Adjusted Transaction Year. Only used for entries correcting a previous entry. The year entered is the transaction year of the original entry being corrected.
33-40	Classification Data. Optional descriptive and/or numeric data used for further record identification purposes.

RECOMMENDED SIGN CONVENTION

1. Plant accounting entry amounts (columns 19-28) are coded according to whether they are debits or credits to the plant account. Credit entries are identified by a minus sign over the units position (column 28). The software will accept sign characters in the units position in either ASCII OR EBCDIC form. However, when editing data files, for ease of keyboard entry of credit amounts it is recommended that the EBCDIC form be used as follows:

Unsigned Digit (Debit) in Units Position of Amount Field	Equivalent EBCDIC Keyboard Character for Credit Amount
0	}
1	J
2	K
3	L
4	M
5	N
6	O
7	P
8	Q
9	R

Cost of removal and salvage entries (columns 41-50, 51-60 and 61-70) are coded according to whether they are debits or credits to the depreciation reserve account. Cost of removal normally is a debit to the reserve and salvage normally is a credit. Credit entries are identified by a minus sign over the units position in the same manner as explained above for the plant account entries.

2. An alternative to item 1 above is to enter the amount fields in "free form". Under the "free form" option, leading (or trailing) minus signs and decimal points are valid characters; plus signs and commas are also valid but they serve no purpose and are merely stripped from the input during the internal conversion process. The only "free form" restriction is that each amount field entry must be right-justified on the units position. Therefore, column 28 for transaction amounts are columns 50, 60 and 70 for cost of removal and salvage amounts must not be blank.

   In addition to providing compatibility with the sign conventions of other software products, the "free form" option provides flexibility for entering rounded dollar amounts greater than 99,999,999.00, the previous maximum. For example, an entry of "999999999.", in columns 19-28 is interpreted as 999,999,999.00, the largest possible debit amount. The largest possible whole dollar credit amount which can be entered in "free form" is "-999999999.", or 99,999,999.00 CR. Note that when both dollars and cents are required for control purposes, the entry of a decimal point is not necessary although its omission is optional. That is, during the internal conversion process, the entry of dollars and cents is always assumed unless a decimal point is present.

TRANSACTION CODE DESCRIPTIONS

Code	Description
0	Regular Retirement. All retirements from plant which occur in the course of normal operations for causes that are to be covered by depreciation accruals. Typically, these include all causes other than those listed below.
1	Reimbursed Retirement. Retirement for which the Company received payment approximating or exceeding the depreciated original cost of the property, and such payment was recorded as a credit to the depreciation reserve account. Reimbursed retirements are usually related to extraordinary circumstances such as fire or other accidents for which the loss is covered by insurance, and to property moved or abandoned due to the requirements or requests of outside parties, for which the Company is reimbursed.
2	Sale. Transfer of ownership of property for which the Company received payment approximating or exceeding the depreciated original cost, and the property would not have been retired at or near that time if the sale had not occurred. Sales are generally related to circumstances in which the property has not actually been retired, but continues in public service following the transaction. Sales in lieu of abandonment are classified as regular retirements.
3	Transfer. Transfer of property between accounts or property groups. Use for both transfers-in and transfers-out, and for intraaccount transfers.
4	Beginning-of-Interval Transfer. Transfer of property between accounts or property groups that is to be considered as occurring at the beginning rather than the end of the age interval. Includes major transfers of property into the account or property group, such as to initiate an account or to substantially increase the size of an existing account.
5	Acquisition. Purchase, trade, or similar transaction where property previously in public service was acquired.
6	Adjustment. Used for control purposes in Plant Accounting data, and for adjustments, special appropriations, or transfers to or from the Depreciation Reserve account in Cost of Removal and Salvage data.
7	Outlier Retirement. A retirement that occurs under unusual circumstances such that the analyst deems it appropriate that it be excluded from the retirements used in the service life or salvage study.
8	Ending Balance. The balance of plant in service as of December 31 of the most recent year included in the Experience Band, or as of a specific calculation date.
9	Beginning Balance. The balance of plant in service as of December 31 of the year preceding the first year included in the Experience Band.
9	Gross Addition. Placements of plant in service as replacements of plant retired or as additions to plant in service.

Note: Corrections should be assigned the same code as the transaction being corrected.

FLORIDA POWER & LIGHT

PRODUCTION PLANT INTERIM NET SALVAGE ANALYSIS

The net salvage for interim retirements was developed by analyzing the retirement, cost of removal and salvage data from 1986 to 2007. Information from Company personnel and experience in the industry were incorporated in the determination of an estimated future net salvage by account for production. Since this net salvage is only applied to future interim retirements, the net salvage percent developed for each account was adjusted for future interim retirements. Below is an account by account description of the development of net salvage percent and the tables that follow show the adjustment for future interim retirements.

Account 311 Structures and Improvements

Industry data usually shows negative net salvage for this account. Currently the approved net salvage percent is negative 9 percent. There has been some large amounts of salvage recorded in past few years but it appears the cost of removal has been increasing recently and creating negative net salvage. Looking at the history for this account shows negative 16 percent net salvage. Recommend increasing the net salvage for this account to negative 15 percent. See Attachment A for the adjustment for future interim retirements which lowers the net salvage percent to negative 5 percent.

Account 312 Boiler Plant Equipment

This account usually shows net negative salvage in the industry. The current approved net salvage percent is negative 6 percent. Cost of removal has been increasing over the past few years over 10 percent in most years. The historical data shows net salvage at negative 27 percent., the past five years show negative 13 percent and the recent years show negative 18 percent. Recommend increasing net salvage to negative 15 percent. See Attachment A for the adjustment for future interim retirements which lowers the net salvage percent to negative 11 percent.

Account 314 Turbogenerator Units

There have been considerable interim retirements in this account over the past years, however there is also high cost of removal and high salvage associated with these retirements. Some years cost of removal outweighs salvage and some years it's the other way around. Currently the approved net salvage percent is

negative 2 percent. This seems too high for this account since there has been some large salvage amounts recorded in the past few years. Until we can establish a pattern for net salvage I recommend using zero percent net salvage for this account. Attachment A shows that this stays at zero percent net salvage for future interim net salvage.

Account 315 Accessory Electric Equipment

Cost of removal has been increasing in this account for a number of years. Current net salvage percent is negative 6 percent. This amount should definitely be increased according to the data. Historical net salvage shows negative 19 percent but the 5 year average shows negative 28 percent with a number of years over 30 percent. Recommend increasing net salvage percent to negative 20 percent for this account. Attachment A shows the adjustment for future interim retirements which lowers the net salvage to negative 12 percent.

Account 316 Miscellaneous Equipment

Cost of removal and salvage for this account are not that large although there is more cost of removal recorded. Current approved net salvage percent for this account is zero percent. There has been more cost of removal recorded over history and shows negative 5 percent net salvage. This has increased over the past five years which show negative 8 percent. Recommend increasing net salvage from zero percent to negative 5 percent for this account. Attachment A shows the adjustment for future interim retirements which lowers the net salvage percent to negative 4 percent.

Account 321 Structures and Improvements

This account usually shows high cost of removal and low salvage however in the past few years there has been some high salvage recorded. Currently the net salvage percent approved is negative one percent. Over the past 10 years the net salvage has been up and down. The account was showing some positive salvage but then turned negative again. Recommend lowering the net salvage to zero percent until there is a pattern in recorded amounts. Attachment A shows the adjustment for interim retirements for this account is still results in zero percent.

Account 322 Reactor Plant Equipment

During the history examined for this account the cost of removal has outweighed the salvage slightly. Current approved net salvage amount is negative 2 percent.

This amount appears justified until the recent few years when there was some large retirements with large removal and salvage recorded. These recent retirements have distorted the historical pattern showing high net negative salvage. Until we get more years of data we recommend increasing the net salvage percent slightly from the current approved to negative 5 percent. Attachment A shows the adjustment for future interim retirements for this account lowers this to negative 4 percent.

Account 323 Turbogenerator Units

This account history shows net salvage percent positive in some years and negative in other years depending on the retirement. There have been some large retirements in past few years with both high salvage and high removal costs. Current approved net salvage is negative 4 percent. Until it is determined if these large retirements will continue and a pattern of removal and salvage is established I recommend using zero net salvage percent for this account. Attachment A shows the adjustment for future interim retirements which wil continue to be zero percent.

Account 324 Accessory Electric Equipment

Retirements for this account have been fairly constant compared to some of the other nuclear accounts. Cost of removal most always exceeds salvage. The historical data shows net salvage at negative 19 percent. Current approved net salvage is negative 2 percent.. the past 5 years shows net salvage increasing to negative 41 percent. Recommend increasing current net salvage to negative 20 percent for this account. Attachment A shows the adjustment for future interim retirements lowers this to 18 percent net negative salvage.

Account 325 Miscellaneous Equipment

This account shows cost of removal and salvage high and low resulting in positive and negative net salvage. Current net salvage is negative one percent. Historical data shows the overall net salvage at positive 11 percent however the past couple of years show negative net salvage. Recommend using zero percent net salvage for this account until a pattern can be established with the recorded data. Attachment A shows the adjustment for future interim retirements results in zero net salvage percent for this account.

Account 341 Structures and Improvements

There has been large removal costs recorded for this account. There is an extremely large salvage amount recorded in 2007 which appears to be an anomaly. Current net salvage is negative 2 percent. Historical net salvage is negative 20 percent but much higher in past few years with negative 40 percent (ignoring 2007). Recommend increasing net salvage to reflect increasing cost of removal, increase to negative 25 percent. Attachment A adjusts this amount for future interim retirements and results in negative 12 percent for this account.

Account 342 Fuel Holders, Producers & Accessories

This account has a number of years with no retirements, however when there are retirements there is cost of removal and little salvage recorded, some years no salvage. Current approve net salvage is zero percent. Recommend increasing net salvage to reflect cost of removal, increase to negative 5 percent. Attachment A shows the adjustment for future interim retirements which lowers this net salvage to negative 3 percent.

Account 343 Prime Movers

The historical data shows some large retirements with high cost of removal and high salvage in some years. The historical net salvage shows negative 24 percent .Current net salvage for this account is zero percent. The last five years shows negative 14 percent net salvage. Recommend increasing net salvage to reflect the increasing cost of removal for this account. Increase to negative 10 percent. Attachment A shows the adjustment for future interim retirements which lowers the net salvage to negative 2 percent.

Account 344 Generators

Historical data shows some large retirements over past few years but extremely high removal costs. Currently the approved net salvage percent for this account is negative one percent. The five year average shows negative 136 percent. The historical net salvage percent is negative 99 percent. Based on the past five years increase the net salvage to negative 100 percent. Attachment A shows the adjustment for future interim retirements which will lower the estimate to negative 11 percent.

Account 345 Accessory Electric Equipment

Retirements for this account have been fairly stable over the years. There has been cost of removal recorded for each retirement but very little salvage and most years no salvage has been recorded. Current net salvage percent is

negative one percent. Historical net salvage percent is negative 7 percent but last five years the net salvage percent is negative 14 percent. Recommend increasing net salvage to negative 10 percent. Attachment A shows the adjustment for future interim retirements lowers this estimate to negative 3 percent.

Account 346 Misc. Power Plant Equipment

Historical data shows small retirements with some cost of removal and practically no salvage. Current net salvage approved is zero percent. Historical net salvage shows negative 2 percent and the last five years is consistent with the 2 percent negative. At this time recommend retaining the current zero percent net salvage for this account. Attachment A shows the adjustment for future interim retirements retains the zero percent net salvage for this account.

Florida Power & Light

Attachment A. Calculation of Net Salvage Estimate for Generating Plants Based on Estimated Interim Net Salvage

Account	Net Salvage Estimate for Interim Retirements	Survivor Curve	Final Retirement		Total Interim Retirements as Pct of Total Retirements	Net Salvage Estimate for Interim Retirements
			Age	Pct Surviving		
(1)	(2)	(3)	(4)	(5)	(6)=100%-(5)	(7)=(2)x(6)
311 Structures & Improvements	(15)	55 - R2.5	50	64.82%	35.18%	(5)
312 Boiler Plant Equipment	(15)	40 - R2	50	27.27%	72.73%	(11)
314 Turbogenerator Units	0	40 - R1	50	33.59%	66.41%	0
315 Accessory Electric Equipment	(20)	45 - R2.5	50	40.04%	59.96%	(12)
316 Miscellaneous Equipment	(5)	40 - R2	50	27.27%	72.73%	(4)
321 Structures & Improvements	0	40 - R3	60	1.47%	98.53%	0
322 Reactor Plant Equipment	(5)	45 - R2.5	60	14.58%	85.42%	(4)
323 Turbogenerator Units	0	35 - R1	60	4.80%	95.20%	0
324 Accessory Electric Equipment	(20)	45 - R3	60	9.92%	90.08%	(18)
325 Miscellaneous Equipment	0	55 - R2.5	60	42.70%	57.30%	0
341 Structures & Improvements	(25)	25 - R5	25	53.62%	46.38%	(12)
342 Fuel Holders, Producers & Accessories	(5)	22 - R3	25	34.04%	65.96%	(3)
343 Prime Movers - General	(10)	50 - R1	25	82.67%	17.33%	(2)
344 Generators	(100)	30 - R5	25	88.60%	11.40%	(11)
345 Accessory Electric Equipment	(10)	28 - R4	25	73.37%	26.63%	(3)
346 Misc. Power Plant Equipment	0	22 - R4	25	26.59%	73.41%	0

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Account	Transaction Code	Transaction Type	Transaction Year	Transaction Amount	Adjusted Transaction Year
311	0	Regular Retirement	1986	(232,465.66)	
311	7	Outlier Retirement	1986	-	
311	0	Regular Retirement	1987	(2,389,099.20)	
311	7	Outlier Retirement	1987	-	
311	0	Regular Retirement	1988	(198,980.21)	
311	2	Sale	1988	-	
311	7	Outlier Retirement	1988	-	
311	0	Regular Retirement	1989	(536,550.22)	
311	7	Outlier Retirement	1989	-	
311	0	Regular Retirement	1990	(499,439.66)	
311	7	Outlier Retirement	1990	-	
311	0	Regular Retirement	1991	(934,096.13)	
311	7	Outlier Retirement	1991	(44,752.68)	
311	0	Regular Retirement	1992	(2,589,778.77)	
311	7	Outlier Retirement	1992	-	
311	7	Outlier Retirement	1992	1,811.93	
311	0	Regular Retirement	1993	(2,387,133.08)	
311	7	Outlier Retirement	1993	-	
311	7	Outlier Retirement	1993	(3,372,479.24)	
311	0	Regular Retirement	1994	(1,322,346.81)	
311	7	Outlier Retirement	1994	-	
311	7	Outlier Retirement	1994	-	
311	0	Regular Retirement	1995	(3,205,112.99)	
311	7	Outlier Retirement	1995	(324,230.53)	
311	7	Outlier Retirement	1995	-	
311	0	Regular Retirement	1996	(5,259,390.03)	
311	0	Regular Retirement	1997	(1,844,666.81)	
311	0	Regular Retirement	1998	(123,752.17)	
311	0	Regular Retirement	1999	(1,150,667.29)	
311	7	Outlier Retirement	1999	-	
311	0	Regular Retirement	2000	(1,007,290.30)	
311	7	Outlier Retirement	2000	(267,431.20)	
311	0	Regular Retirement	2001	(883,555.04)	
311	7	Outlier Retirement	2001	(8,122,414.02)	
311	0	Regular Retirement	2002	(1,000,255.46)	
311	7	Outlier Retirement	2002	(2,872,197.65)	
311	0	Regular Retirement	2003	(793,360.58)	
311	7	Outlier Retirement	2003	45,273.46	
311	0	Regular Retirement	2004	(276,882.20)	
311	7	Outlier Retirement	2004	(6,158.05)	
311	7	Outlier Retirement	2004	(468,233.10)	
311	0	Regular Retirement	2005	(3,675,044.31)	
311	7	Outlier Retirement	2005	(14,311.73)	
311	7	Outlier Retirement	2005	-	

311	0	Regular Retirement	2006	(1,597,081.70)
311	7	Outlier Retirement	2006	-
311	0	Regular Retirement	2007	(8,170,206.99)
312	0	Regular Retirement	1986	(6,850,169.05)
312	7	Outlier Retirement	1986	-
312	0	Regular Retirement	1987	(2,356,417.60)
312	7	Outlier Retirement	1987	-
312	0	Regular Retirement	1988	(3,437,165.08)
312	7	Outlier Retirement	1988	-
312	0	Regular Retirement	1989	(5,258,423.61)
312	7	Outlier Retirement	1989	-
312	0	Regular Retirement	1990	(8,448,512.57)
312	7	Outlier Retirement	1990	-
312	0	Regular Retirement	1991	(8,550,460.55)
312	7	Outlier Retirement	1991	(3,917,557.13)
312	0	Regular Retirement	1992	(13,468,957.05)
312	7	Outlier Retirement	1992	-
312	7	Outlier Retirement	1992	-
312	0	Regular Retirement	1993	(10,510,719.95)
312	7	Outlier Retirement	1993	-
312	7	Outlier Retirement	1993	(12,938,971.99)
312	0	Regular Retirement	1994	(14,493,006.39)
312	7	Outlier Retirement	1994	(77,636.10)
312	0	Regular Retirement	1995	(15,877,870.65)
312	7	Outlier Retirement	1995	(13,237.88)
312	0	Regular Retirement	1996	(12,426,930.41)
312	0	Regular Retirement	1997	(6,703,936.58)
312	0	Regular Retirement	1998	(2,559,856.35)
312	7	Outlier Retirement	1998	(91,246.34)
312	0	Regular Retirement	1999	(6,466,759.41)
312	7	Outlier Retirement	1999	(273,469.71)
312	0	Regular Retirement	2000	(7,306,173.03)
312	7	Outlier Retirement	2000	(8,538.27)
312	0	Regular Retirement	2001	(15,932,935.10)
312	7	Outlier Retirement	2001	(63,024,423.24)
312	0	Regular Retirement	2002	(6,042,747.39)
312	7	Outlier Retirement	2002	(31,428,255.82)
312	0	Regular Retirement	2003	(10,315,537.58)
312	7	Outlier Retirement	2003	-
312	0	Regular Retirement	2004	(13,039,108.33)
312	7	Outlier Retirement	2004	396,153.44
312	0	Regular Retirement	2005	(28,257,721.06)
312	7	Outlier Retirement	2005	-
312	0	Regular Retirement	2006	(22,738,441.01)
312	7	Outlier Retirement	2006	(704,822.41)
312	7	Outlier Retirement	2006	1,044,812.67
312	0	Regular Retirement	2007	(23,140,399.11)

312	7	Outlier Retirement	2007	-
314	0	Regular Retirement	1986	(1,401,002.00)
314	7	Outlier Retirement	1986	-
314	0	Regular Retirement	1987	(1,549,782.52)
314	7	Outlier Retirement	1987	-
314	0	Regular Retirement	1988	(6,700,418.83)
314	7	Outlier Retirement	1988	-
314	0	Regular Retirement	1989	(11,835,458.48)
314	7	Outlier Retirement	1989	-
314	0	Regular Retirement	1990	(2,058,826.38)
314	7	Outlier Retirement	1990	-
314	0	Regular Retirement	1991	(17,577,316.19)
314	7	Outlier Retirement	1991	-
314	0	Regular Retirement	1992	(7,459,433.46)
314	7	Outlier Retirement	1992	(62,635.15)
314	0	Regular Retirement	1993	(13,322,843.89)
314	7	Outlier Retirement	1993	-
314	7	Outlier Retirement	1993	(2,873,471.58)
314	0	Regular Retirement	1994	(762,721.28)
314	7	Outlier Retirement	1994	-
314	0	Regular Retirement	1995	(23,117,621.04)
314	0	Regular Retirement	1996	(556,520.34)
314	7	Outlier Retirement	1996	-
314	0	Regular Retirement	1997	(626,054.12)
314	0	Regular Retirement	1998	(4,622,832.38)
314	0	Regular Retirement	1999	(494,950.55)
314	7	Outlier Retirement	1999	-
314	0	Regular Retirement	2000	(647,923.32)
314	7	Outlier Retirement	2000	-
314	0	Regular Retirement	2001	(2,723,649.75)
314	7	Outlier Retirement	2001	(5,249,264.11)
314	0	Regular Retirement	2002	(7,504,623.77)
314	7	Outlier Retirement	2002	(4,280,072.48)
314	0	Regular Retirement	2003	(3,257,050.88)
314	7	Outlier Retirement	2003	-
314	0	Regular Retirement	2004	(6,081,599.17)
314	7	Outlier Retirement	2004	(2,602,021.18)
314	0	Regular Retirement	2005	(20,778,442.00)
314	7	Outlier Retirement	2005	-
314	0	Regular Retirement	2006	(7,695,858.52)
314	0	Regular Retirement	2007	(6,957,818.68)
315	0	Regular Retirement	1986	(73,694.10)
315	7	Outlier Retirement	1986	(23,267.31)
315	0	Regular Retirement	1987	(404,680.01)
315	7	Outlier Retirement	1987	-
315	0	Regular Retirement	1988	(585,617.58)
315	7	Outlier Retirement	1988	-

315	0	Regular Retirement	1989	(772,715.28)
315	7	Outlier Retirement	1989	-
315	0	Regular Retirement	1990	(1,909,614.84)
315	7	Outlier Retirement	1990	25,289.00
315	0	Regular Retirement	1991	(631,033.10)
315	7	Outlier Retirement	1991	(1,743.81)
315	0	Regular Retirement	1992	(853,802.96)
315	7	Outlier Retirement	1992	-
315	0	Regular Retirement	1993	(545,964.64)
315	7	Outlier Retirement	1993	-
315	7	Outlier Retirement	1993	(1,386,798.75)
315	0	Regular Retirement	1994	(261,291.83)
315	7	Outlier Retirement	1994	-
315	7	Outlier Retirement	1994	-
315	0	Regular Retirement	1995	(692,898.47)
315	0	Regular Retirement	1996	(934,574.99)
315	7	Outlier Retirement	1996	-
315	0	Regular Retirement	1997	(431,892.58)
315	0	Regular Retirement	1998	(83,299.93)
315	0	Regular Retirement	1999	(902,472.78)
315	7	Outlier Retirement	1999	-
315	0	Regular Retirement	2000	(202,184.11)
315	7	Outlier Retirement	2000	-
315	0	Regular Retirement	2001	(1,075,940.49)
315	7	Outlier Retirement	2001	(4,156,979.37)
315	0	Regular Retirement	2002	(681,751.22)
315	7	Outlier Retirement	2002	(1,746,777.03)
315	0	Regular Retirement	2003	(62,044.38)
315	7	Outlier Retirement	2003	-
315	0	Regular Retirement	2004	(923,709.97)
315	7	Outlier Retirement	2004	(1,017,931.81)
315	0	Regular Retirement	2005	(1,777,122.77)
315	7	Outlier Retirement	2005	-
315	0	Regular Retirement	2006	(3,102,721.46)
315	0	Regular Retirement	2007	(2,722,835.49)
316	0	Regular Retirement	1986	(88,376.95)
316	7	Outlier Retirement	1986	-
316	0	Regular Retirement	1987	(229,946.81)
316	7	Outlier Retirement	1987	-
316	0	Regular Retirement	1988	(97,398.92)
316	7	Outlier Retirement	1988	-
316	0	Regular Retirement	1989	(56,260.88)
316	7	Outlier Retirement	1989	-
316	0	Regular Retirement	1990	(93,816.09)
316	7	Outlier Retirement	1990	-
316	0	Regular Retirement	1991	(23,042.24)
316	7	Outlier Retirement	1991	-

316	0	Regular Retirement	1992	(182,235.52)
316	7	Outlier Retirement	1992	(48.17)
316	0	Regular Retirement	1993	(226,340.82)
316	7	Outlier Retirement	1993	(212,438.97)
316	0	Regular Retirement	1994	(199,751.78)
316	7	Outlier Retirement	1994	(16,076.84)
316	0	Regular Retirement	1995	(107,304.92)
316	0	Regular Retirement	1996	(647,498.16)
316	7	Outlier Retirement	1996	-
316	0	Regular Retirement	1997	(3,385.22)
316	0	Regular Retirement	1998	(1,241,230.66)
316	0	Regular Retirement	1999	(256,578.49)
316	7	Outlier Retirement	1999	-
316	0	Regular Retirement	2000	(310,999.77)
316	7	Outlier Retirement	2000	-
316	0	Regular Retirement	2001	(281,719.06)
316	7	Outlier Retirement	2001	(652,284.82)
316	0	Regular Retirement	2002	(665,298.10)
316	7	Outlier Retirement	2002	(1,144,840.14)
316	0	Regular Retirement	2003	(133,039.95)
316	7	Outlier Retirement	2003	-
316	0	Regular Retirement	2004	(131,833.96)
316	7	Outlier Retirement	2004	(61,920.30)
316	0	Regular Retirement	2005	(157,241.99)
316	7	Outlier Retirement	2005	-
316	0	Regular Retirement	2006	(202,388.18)
316	0	Regular Retirement	2007	(204,109.24)
321	0	Regular Retirement	1986	(261,230.49)
321	0	Regular Retirement	1987	(190,785.28)
321	0	Regular Retirement	1988	(2,611,936.87)
321	0	Regular Retirement	1989	(735,928.81)
321	0	Regular Retirement	1990	(2,221,039.56)
321	0	Regular Retirement	1991	(10,003,788.07)
321	0	Regular Retirement	1992	(5,618,244.33)
321	7	Outlier Retirement	1992	-
321	0	Regular Retirement	1993	(3,795,337.41)
321	7	Outlier Retirement	1993	-
321	0	Regular Retirement	1994	(4,390,795.89)
321	7	Outlier Retirement	1994	-
321	0	Regular Retirement	1995	(2,117,326.04)
321	7	Outlier Retirement	1995	(40,953.61)
321	0	Regular Retirement	1996	(1,994,630.10)
321	0	Regular Retirement	1997	(2,177,274.69)
321	0	Regular Retirement	1998	(205,957.78)
321	0	Regular Retirement	1999	(1,074,143.88)
321	0	Regular Retirement	2000	(176,472.21)
321	0	Regular Retirement	2001	(800,719.36)

321	0	Regular Retirement	2002	(1,278,387.38)
321	0	Regular Retirement	2003	(394,338.76)
321	0	Regular Retirement	2004	(1,089,131.52)
321	0	Regular Retirement	2005	(2,628,323.25)
321	7	Outlier Retirement	2005	(3,791,128.37)
321	0	Regular Retirement	2006	(4,133,272.61)
321	7	Outlier Retirement	2006	(496,656.46)
321	0	Regular Retirement	2007	(6,163,316.13)
321	7	Outlier Retirement	2007	(541,994.66)
322	0	Regular Retirement	1986	4,467,648.29
322	0	Regular Retirement	1987	(6,967,131.67)
322	0	Regular Retirement	1988	(3,759,052.42)
322	0	Regular Retirement	1989	(7,651,212.93)
322	0	Regular Retirement	1990	(12,787,284.03)
322	0	Regular Retirement	1991	(6,300,526.07)
322	0	Regular Retirement	1992	(21,256,876.30)
322	7	Outlier Retirement	1992	-
322	0	Regular Retirement	1993	(8,178,457.75)
322	0	Regular Retirement	1994	(4,853,354.06)
322	0	Regular Retirement	1995	(9,819,988.52)
322	7	Outlier Retirement	1995	-
322	0	Regular Retirement	1996	(5,305,894.52)
322	7	Outlier Retirement	1996	-
322	0	Regular Retirement	1997	(7,727,081.51)
322	7	Outlier Retirement	1997	-
322	0	Regular Retirement	1998	(3,312,286.02)
322	7	Outlier Retirement	1998	(18,266,078.71)
322	0	Regular Retirement	1999	(1,016,137.48)
322	0	Regular Retirement	2000	(3,798,736.46)
322	0	Regular Retirement	2001	(7,190,793.45)
322	0	Regular Retirement	2002	(3,725,474.92)
322	0	Regular Retirement	2003	(2,958,582.17)
322	0	Regular Retirement	2004	(2,629,451.04)
322	7	Outlier Retirement	2004	(2,018,259.66)
322	0	Regular Retirement	2005	(10,818,073.10)
322	7	Outlier Retirement	2005	(3,429,375.28)
322	0	Regular Retirement	2006	(8,862,965.75)
322	7	Outlier Retirement	2006	(3,677,774.87)
322	0	Regular Retirement	2007	(24,896,169.19)
322	7	Outlier Retirement	2007	(265,481.88)
322	7	Outlier Retirement	2007	-
323	0	Regular Retirement	1986	(6,200,272.24)
323	0	Regular Retirement	1987	(8,628,305.20)
323	0	Regular Retirement	1988	(1,307,005.80)
323	0	Regular Retirement	1989	(7,824,016.74)
323	0	Regular Retirement	1990	(1,914,888.40)
323	0	Regular Retirement	1991	(2,167,400.24)

323	0	Regular Retirement	1992	(9,194,062.39)
323	0	Regular Retirement	1993	(2,567,945.84)
323	0	Regular Retirement	1994	(6,991,624.66)
323	7	Outlier Retirement	1994	-
323	0	Regular Retirement	1995	(8,228,581.04)
323	0	Regular Retirement	1996	(2,195,141.83)
323	0	Regular Retirement	1997	(28,637.63)
323	0	Regular Retirement	1998	(1,276,277.62)
323	0	Regular Retirement	1999	-
323	0	Regular Retirement	2000	(3,351,277.88)
323	0	Regular Retirement	2001	(812,367.79)
323	0	Regular Retirement	2002	(61,949.95)
323	0	Regular Retirement	2003	(2,986,372.79)
323	0	Regular Retirement	2004	(1,613,262.60)
323	0	Regular Retirement	2005	(49,210,659.09)
323	0	Regular Retirement	2006	(6,091,921.42)
323	0	Regular Retirement	2007	(10,924,527.89)
324	0	Regular Retirement	1986	241,350.87
324	0	Regular Retirement	1987	(490,199.88)
324	0	Regular Retirement	1988	(1,644,163.14)
324	0	Regular Retirement	1989	(501,380.13)
324	0	Regular Retirement	1990	1,119,997.07
324	0	Regular Retirement	1991	(1,096,269.54)
324	0	Regular Retirement	1992	(3,032,499.42)
324	7	Outlier Retirement	1992	-
324	0	Regular Retirement	1993	(684,374.00)
324	0	Regular Retirement	1994	(56,587.31)
324	7	Outlier Retirement	1994	-
324	0	Regular Retirement	1995	(184,672.71)
324	0	Regular Retirement	1996	(1,487,379.99)
324	0	Regular Retirement	1997	(8,447.25)
324	0	Regular Retirement	1999	(185,023.88)
324	0	Regular Retirement	2000	(172,936.99)
324	0	Regular Retirement	2001	(320,816.58)
324	0	Regular Retirement	2002	(846,697.24)
324	0	Regular Retirement	2003	(383,027.93)
324	0	Regular Retirement	2004	(300,767.04)
324	0	Regular Retirement	2005	(1,129,441.85)
324	0	Regular Retirement	2006	(1,559,373.71)
324	0	Regular Retirement	2007	(486,493.82)
325	0	Regular Retirement	1986	(8,257.75)
325	0	Regular Retirement	1987	(165,467.07)
325	0	Regular Retirement	1988	(214,309.77)
325	0	Regular Retirement	1989	(165,768.15)
325	0	Regular Retirement	1990	23,027.01
325	0	Regular Retirement	1991	(118,885.54)
325	0	Regular Retirement	1992	(1,454,433.78)

325	0	Regular Retirement	1993	(68,933.11)
325	0	Regular Retirement	1994	(254,640.98)
325	0	Regular Retirement	1995	(158,041.86)
325	0	Regular Retirement	1996	(1,966.20)
325	0	Regular Retirement	1997	(100,845.30)
325	0	Regular Retirement	1998	(2,245,498.87)
325	0	Regular Retirement	1999	(60,411.40)
325	0	Regular Retirement	2000	(10,191.70)
325	0	Regular Retirement	2001	-
325	0	Regular Retirement	2002	(93,967.62)
325	0	Regular Retirement	2003	(93,967.62)
325	0	Regular Retirement	2004	-
325	0	Regular Retirement	2005	-
325	0	Regular Retirement	2006	(176,636.26)
325	0	Regular Retirement	2007	(223,916.95)
341	0	Regular Retirement	1986	(5,054.00)
341	0	Regular Retirement	1987	(41,533.36)
341	0	Regular Retirement	1988	(69,360.32)
341	0	Regular Retirement	1989	-
341	0	Regular Retirement	1990	(39,054.45)
341	0	Regular Retirement	1991	(60,416.44)
341	0	Regular Retirement	1992	(141,883.03)
341	0	Regular Retirement	1993	(80,241.65)
341	0	Regular Retirement	1994	17,422.17
341	0	Regular Retirement	1995	(4,413,571.16)
341	0	Regular Retirement	1996	(155,004.21)
341	0	Regular Retirement	1997	(122,836.47)
341	0	Regular Retirement	1998	(218,927.85)
341	0	Regular Retirement	2000	(191,834.19)
341	0	Regular Retirement	2001	(58,936.40)
341	7	Outlier Retirement	2001	-
341	0	Regular Retirement	2002	(329,800.54)
341	0	Regular Retirement	2003	-
341	7	Outlier Retirement	2003	-
341	0	Regular Retirement	2004	(530,380.61)
341	0	Regular Retirement	2005	(153,276.34)
341	0	Regular Retirement	2006	(239,754.12)
341	7	Outlier Retirement	2006	(244,339.34)
341	0	Regular Retirement	2007	(1,118,162.95)
342	0	Regular Retirement	1987	(6,000.00)
342	0	Regular Retirement	1988	-
342	0	Regular Retirement	1990	(60,984.00)
342	0	Regular Retirement	1991	30,492.00
342	0	Regular Retirement	1992	(1,975.00)
342	0	Regular Retirement	1993	(564,224.08)
342	0	Regular Retirement	1994	(154,023.73)
342	0	Regular Retirement	1995	(2,241,443.68)

342	0	Regular Retirement	1996	-
342	0	Regular Retirement	1997	(369,451.12)
342	0	Regular Retirement	1998	(1,244,305.60)
342	0	Regular Retirement	1999	-
342	7	Outlier Retirement	1999	-
342	7	Outlier Retirement	2000	-
342	0	Regular Retirement	2001	(1,233,296.61)
342	7	Outlier Retirement	2001	(937,311.28)
342	0	Regular Retirement	2002	(586,712.64)
342	7	Outlier Retirement	2002	-
342	0	Regular Retirement	2004	(531,139.02)
342	0	Regular Retirement	2005	(1,757,158.40)
343	0	Regular Retirement	1986	(573,198.00)
343	0	Regular Retirement	1987	(931,730.00)
343	0	Regular Retirement	1988	(2,253,091.00)
343	0	Regular Retirement	1989	(1,423,526.99)
343	0	Regular Retirement	1990	(561,622.00)
343	0	Regular Retirement	1990	51,802.00
343	0	Regular Retirement	1991	(1,841,835.00)
343	0	Regular Retirement	1991	1,753,453.00
343	0	Regular Retirement	1992	(12,430,658.60)
343	0	Regular Retirement	1992	2,089,128.88
343	0	Regular Retirement	1993	(3,382,430.35)
343	0	Regular Retirement	1993	116,000.00
343	0	Regular Retirement	1994	2,571,262.50
343	0	Regular Retirement	1994	2,538,836.33
343	0	Regular Retirement	1995	(2,582,774.65)
343	0	Regular Retirement	1995	594,071.45
343	0	Regular Retirement	1996	(4,544,243.13)
343	0	Regular Retirement	1996	2,434,403.90
343	0	Regular Retirement	1997	(1,633,805.96)
343	0	Regular Retirement	1997	1,027,857.27
343	0	Regular Retirement	1998	(4,853,356.57)
343	0	Regular Retirement	1998	1,700,615.19
343	0	Regular Retirement	1999	(22,918,548.49)
343	0	Regular Retirement	1999	22,918,548.49
343	0	Regular Retirement	2000	(43,926,839.10)
343	0	Regular Retirement	2000	41,984,183.27
343	0	Regular Retirement	2001	(41,238,167.83)
343	0	Regular Retirement	2001	40,980,232.20
343	7	Outlier Retirement	2001	-
343	0	Regular Retirement	2002	(30,058,695.85)
343	0	Regular Retirement	2002	642,094.17
343	0	Regular Retirement	2003	(99,999,999.99)
343	0	Regular Retirement	2003	(16,127,551.53)
343	0	Regular Retirement	2003	5,042,574.81
343	0	Regular Retirement	2003	99,999,999.99

343	7	Outlier Retirement	2003	-
343	0	Regular Retirement	2004	(99,999,999.99)
343	0	Regular Retirement	2004	(51,194,219.95)
343	0	Regular Retirement	2004	41,610,940.19
343	0	Regular Retirement	2004	99,999,999.99
343	0	Regular Retirement	2005	(99,999,999.99)
343	0	Regular Retirement	2005	(44,240,585.63)
343	0	Regular Retirement	2005	36,371,713.60
343	0	Regular Retirement	2005	99,999,999.99
343	7	Outlier Retirement	2005	(31,812.52)
343	0	Regular Retirement	2006	(99,999,999.99)
343	0	Regular Retirement	2006	(48,261,645.10)
343	0	Regular Retirement	2006	39,295,000.72
343	0	Regular Retirement	2006	99,999,999.99
343	7	Outlier Retirement	2006	-
343	0	Regular Retirement	2007	(99,999,999.99)
343	0	Regular Retirement	2007	(47,421,618.41)
343	0	Regular Retirement	2007	30,211,827.18
343	0	Regular Retirement	2007	99,999,999.99
343.2	0	Regular Retirement	1990	(51,802.00)
343.2	0	Regular Retirement	1991	(1,753,453.00)
343.2	0	Regular Retirement	1992	(2,089,128.88)
343.2	0	Regular Retirement	1993	(116,000.00)
343.2	0	Regular Retirement	1994	(2,538,836.33)
343.2	0	Regular Retirement	1995	(594,071.45)
343.2	0	Regular Retirement	1996	(2,434,403.90)
343.2	0	Regular Retirement	1997	(1,027,857.27)
343.2	0	Regular Retirement	1998	(1,700,615.19)
343.2	0	Regular Retirement	1999	(22,918,548.49)
343.2	0	Regular Retirement	2000	(41,984,183.27)
343.2	0	Regular Retirement	2001	(40,980,232.20)
343.2	0	Regular Retirement	2002	(642,094.17)
343.2	0	Regular Retirement	2003	(5,042,574.81)
343.2	0	Regular Retirement	2003	(99,999,999.99)
343.2	0	Regular Retirement	2004	(41,610,940.19)
343.2	0	Regular Retirement	2004	(99,999,999.99)
343.2	0	Regular Retirement	2005	(36,371,713.60)
343.2	0	Regular Retirement	2005	(99,999,999.99)
343.2	0	Regular Retirement	2006	(39,295,000.72)
343.2	0	Regular Retirement	2006	(99,999,999.99)
343.2	0	Regular Retirement	2007	(30,211,827.18)
343.2	0	Regular Retirement	2007	(99,999,999.99)
344	0	Regular Retirement	1987	(19,368.00)
344	0	Regular Retirement	1990	(198,349.71)
344	0	Regular Retirement	1993	(642,207.47)
344	0	Regular Retirement	1994	-
344	0	Regular Retirement	1996	(46,002.07)

344	0	Regular Retirement	2000	(247,359.72)
344	0	Regular Retirement	2001	(222,746.22)
344	0	Regular Retirement	2002	-
344	7	Outlier Retirement	2002	-
344	0	Regular Retirement	2003	(1,330,522.09)
344	0	Regular Retirement	2004	(1,098,584.80)
344	0	Regular Retirement	2005	(527,333.91)
344	0	Regular Retirement	2006	(1,342,297.32)
344	0	Regular Retirement	2007	(309,718.53)
345	0	Regular Retirement	1986	(177,338.42)
345	0	Regular Retirement	1987	(55,870.00)
345	0	Regular Retirement	1988	(25,083.00)
345	0	Regular Retirement	1989	(13,983.00)
345	0	Regular Retirement	1990	(51,333.00)
345	0	Regular Retirement	1991	(76,804.00)
345	0	Regular Retirement	1992	(47,520.00)
345	0	Regular Retirement	1993	62,027.40
345	0	Regular Retirement	1994	(256,808.61)
345	0	Regular Retirement	1995	(74,536.13)
345	0	Regular Retirement	1996	(238,983.21)
345	0	Regular Retirement	1997	(17,354.49)
345	0	Regular Retirement	1999	(13,497.28)
345	7	Outlier Retirement	1999	-
345	0	Regular Retirement	2000	(1,357,708.59)
345	7	Outlier Retirement	2000	-
345	0	Regular Retirement	2001	(144,752.72)
345	7	Outlier Retirement	2001	-
345	0	Regular Retirement	2002	(376,514.06)
345	7	Outlier Retirement	2002	-
345	0	Regular Retirement	2003	(306,854.00)
345	0	Regular Retirement	2004	(452,236.71)
345	0	Regular Retirement	2005	(386,107.85)
345	0	Regular Retirement	2006	(27,788.43)
345	0	Regular Retirement	2007	(337,221.78)
346	0	Regular Retirement	1986	(13,309.92)
346	0	Regular Retirement	1987	(62,514.71)
346	0	Regular Retirement	1990	(14,175.92)
346	0	Regular Retirement	1991	(90,746.33)
346	0	Regular Retirement	1993	28,796.49
346	0	Regular Retirement	1994	41,732.84
346	0	Regular Retirement	1995	(50.00)
346	0	Regular Retirement	1996	-
346	0	Regular Retirement	1997	(54,059.72)
346	0	Regular Retirement	2000	(14,010.82)
346	0	Regular Retirement	2001	(131,414.19)
346	7	Outlier Retirement	2001	-
346	0	Regular Retirement	2003	-

346	7	Outlier Retirement	2003	-
346	0	Regular Retirement	2004	(174,374.12)
346	0	Regular Retirement	2005	(134,226.18)
346	0	Regular Retirement	2006	(178,939.13)
346	0	Regular Retirement	2007	(118,268.84)
350.2	0	Regular Retirement	1986	-
350.2	1	Reimbursed Retirement	1986	-
350.2	2	Sale	1986	(24,407.69)
350.2	1	Reimbursed Retirement	1987	-
350.2	1	Reimbursed Retirement	1988	-
350.2	2	Sale	1988	11,441.28
350.2	1	Reimbursed Retirement	1989	-
350.2	2	Sale	1989	(164.94)
350.2	1	Reimbursed Retirement	1990	-
350.2	2	Sale	1990	(23.85)
350.2	1	Reimbursed Retirement	1991	-
350.2	2	Sale	1991	(998.15)
350.2	1	Reimbursed Retirement	1992	-
350.2	0	Regular Retirement	1993	-
350.2	1	Reimbursed Retirement	1993	-
350.2	2	Sale	1993	-
350.2	0	Regular Retirement	1994	(1,115.48)
350.2	1	Reimbursed Retirement	1994	-
350.2	2	Sale	1994	(70.00)
350.2	0	Regular Retirement	1995	1,115.48
350.2	1	Reimbursed Retirement	1995	-
350.2	0	Regular Retirement	1996	(3,130.00)
350.2	2	Sale	1996	(3.00)
350.2	1	Reimbursed Retirement	1997	-
350.2	2	Sale	1997	(8,335.00)
350.2	2	Sale	1999	(3,585.81)
350.2	0	Regular Retirement	2000	-
350.2	2	Sale	2000	(24,115.37)
350.2	2	Sale	2002	(122,635.13)
350.2	2	Sale	2003	(2,286.99)
350.2	2	Sale	2004	(336.37)
350.2	2	Sale	2005	(62,001.78)
350.2	0	Regular Retirement	2006	-
350.2	2	Sale	2006	(360.99)
350.2	0	Regular Retirement	2007	-
350.2	2	Sale	2007	(36.13)
352	0	Regular Retirement	1986	(10,898.95)
352	0	Regular Retirement	1987	(23,845.34)
352	1	Reimbursed Retirement	1987	(21,464.25)
352	0	Regular Retirement	1988	(40,490.45)
352	0	Regular Retirement	1989	(45,691.07)
352	0	Regular Retirement	1990	(69,973.53)

352	1	Reimbursed Retirement	1990	-
352	0	Regular Retirement	1991	(141,528.57)
352	1	Reimbursed Retirement	1991	-
352	0	Regular Retirement	1992	(30,461.22)
352	0	Regular Retirement	1993	(52,838.94)
352	7	Outlier Retirement	1993	(16,726.48)
352	0	Regular Retirement	1994	(55,007.48)
352	0	Regular Retirement	1995	(21,657.94)
352	0	Regular Retirement	1996	(87,343.54)
352	0	Regular Retirement	1997	(314,978.28)
352	1	Reimbursed Retirement	1997	-
352	0	Regular Retirement	1998	17,175.92
352	0	Regular Retirement	1999	(165,056.13)
352	0	Regular Retirement	2000	(111,250.86)
352	0	Regular Retirement	2001	(216,712.99)
352	0	Regular Retirement	2002	(72,555.78)
352	0	Regular Retirement	2003	(80,635.83)
352	0	Regular Retirement	2004	(120,580.76)
352	0	Regular Retirement	2005	(185,420.69)
352	7	Outlier Retirement	2005	(39,609.70)
352	0	Regular Retirement	2006	(64,940.49)
352	7	Outlier Retirement	2006	(124,282.02)
352	0	Regular Retirement	2007	(113,204.97)
352	7	Outlier Retirement	2007	-
353	0	Regular Retirement	1986	(2,708,159.94)
353	0	Regular Retirement	1987	(359,881.93)
353	1	Reimbursed Retirement	1987	(3,191.83)
353	0	Regular Retirement	1988	(2,351,901.41)
353	1	Reimbursed Retirement	1988	(9,468.12)
353	0	Regular Retirement	1989	(1,413,638.37)
353	1	Reimbursed Retirement	1989	-
353	0	Regular Retirement	1990	(3,892,883.09)
353	1	Reimbursed Retirement	1990	(13,397.43)
353	0	Regular Retirement	1991	(1,755,538.00)
353	1	Reimbursed Retirement	1991	(2,637.49)
353	0	Regular Retirement	1992	(3,064,855.91)
353	1	Reimbursed Retirement	1992	(64,263.15)
353	0	Regular Retirement	1993	(7,220,672.57)
353	7	Outlier Retirement	1993	(281,527.40)
353	0	Regular Retirement	1994	(10,916,440.34)
353	1	Reimbursed Retirement	1994	-
353	0	Regular Retirement	1995	(6,109,808.66)
353	1	Reimbursed Retirement	1995	-
353	0	Regular Retirement	1996	(11,016,936.06)
353	1	Reimbursed Retirement	1996	(6,192.05)
353	0	Regular Retirement	1997	(6,999,698.25)
353	1	Reimbursed Retirement	1997	-

353	0	Regular Retirement	1998	(4,298,867.66)
353	7	Outlier Retirement	1998	(152,747.50)
353	0	Regular Retirement	1999	(10,857,396.17)
353	7	Outlier Retirement	1999	(22,221.18)
353	0	Regular Retirement	2000	(10,742,453.47)
353	7	Outlier Retirement	2000	-
353	0	Regular Retirement	2001	(8,841,322.02)
353	7	Outlier Retirement	2001	-
353	0	Regular Retirement	2002	(8,536,952.69)
353	0	Regular Retirement	2003	(10,268,774.71)
353	1	Reimbursed Retirement	2003	-
353	0	Regular Retirement	2004	(9,545,727.94)
353	7	Outlier Retirement	2004	(130,730.18)
353	0	Regular Retirement	2005	(10,675,042.11)
353	7	Outlier Retirement	2005	(1,001,928.95)
353	0	Regular Retirement	2006	(18,150,148.02)
353	7	Outlier Retirement	2006	(563,026.68)
353	0	Regular Retirement	2007	(9,437,547.29)
353	7	Outlier Retirement	2007	-
353.1	0	Regular Retirement	2000	(369,785.33)
353.1	0	Regular Retirement	2001	(847,199.84)
353.1	0	Regular Retirement	2002	(700,709.40)
353.1	0	Regular Retirement	2003	(743,338.60)
353.1	0	Regular Retirement	2004	(200,515.03)
353.1	0	Regular Retirement	2005	(5,651,280.72)
353.1	0	Regular Retirement	2006	(1,073,043.89)
353.1	0	Regular Retirement	2007	(3,001,389.64)
354	0	Regular Retirement	1987	20,091.33
354	0	Regular Retirement	1990	(108.70)
354	0	Regular Retirement	1992	-
354	0	Regular Retirement	1993	(55,978.83)
354	0	Regular Retirement	1994	(789,909.00)
354	0	Regular Retirement	1995	(120,773.83)
354	0	Regular Retirement	1996	(546,084.28)
354	0	Regular Retirement	1997	-
354	0	Regular Retirement	1998	-
354	0	Regular Retirement	1999	-
354	0	Regular Retirement	2000	(775.29)
354	0	Regular Retirement	2001	-
354	0	Regular Retirement	2002	-
354	0	Regular Retirement	2003	-
354	0	Regular Retirement	2006	(5,267,641.88)
354	0	Regular Retirement	2006	(114,808.95)
354	0	Regular Retirement	2006	5,267,641.88
354	7	Outlier Retirement	2006	(5,152,832.93)
354	0	Regular Retirement	2007	(21,470.26)
355	0	Regular Retirement	1986	(791,021.51)

355	1	Reimbursed Retirement	1986	(163,214.96)
355	0	Regular Retirement	1987	(971,565.75)
355	1	Reimbursed Retirement	1987	(98,133.74)
355	0	Regular Retirement	1988	(950,892.18)
355	1	Reimbursed Retirement	1988	(355,990.31)
355	0	Regular Retirement	1989	(1,100,893.20)
355	1	Reimbursed Retirement	1989	(466,123.26)
355	0	Regular Retirement	1990	(1,949,675.32)
355	1	Reimbursed Retirement	1990	(314,361.37)
355	0	Regular Retirement	1991	(1,162,105.50)
355	1	Reimbursed Retirement	1991	(134,420.97)
355	0	Regular Retirement	1992	(1,306,328.58)
355	1	Reimbursed Retirement	1992	(239,147.38)
355	7	Outlier Retirement	1992	-
355	0	Regular Retirement	1993	(1,455,828.81)
355	1	Reimbursed Retirement	1993	(242,726.86)
355	7	Outlier Retirement	1993	(1,161,303.62)
355	0	Regular Retirement	1994	(2,646,071.34)
355	1	Reimbursed Retirement	1994	(239,344.47)
355	7	Outlier Retirement	1994	-
355	0	Regular Retirement	1995	(2,189,699.63)
355	1	Reimbursed Retirement	1995	(118,830.99)
355	7	Outlier Retirement	1995	-
355	0	Regular Retirement	1996	(1,481,474.66)
355	1	Reimbursed Retirement	1996	(331,804.73)
355	7	Outlier Retirement	1996	-
355	0	Regular Retirement	1997	(1,891,651.65)
355	1	Reimbursed Retirement	1997	(368,328.38)
355	0	Regular Retirement	1998	(1,369,820.61)
355	1	Reimbursed Retirement	1998	(181,532.71)
355	0	Regular Retirement	1999	(1,192,506.37)
355	1	Reimbursed Retirement	1999	(330,762.91)
355	2	Sale	1999	(14,615.01)
355	0	Regular Retirement	2000	(2,413,498.89)
355	1	Reimbursed Retirement	2000	(156,446.26)
355	2	Sale	2000	-
355	0	Regular Retirement	2001	(3,118,946.40)
355	1	Reimbursed Retirement	2001	(345,080.78)
355	2	Sale	2001	-
355	0	Regular Retirement	2002	(5,996,986.82)
355	1	Reimbursed Retirement	2002	(415,372.90)
355	2	Sale	2002	-
355	0	Regular Retirement	2003	(3,216,197.01)
355	1	Reimbursed Retirement	2003	(3,485,938.43)
355	0	Regular Retirement	2004	(5,322,365.31)
355	1	Reimbursed Retirement	2004	(325,040.57)
355	0	Regular Retirement	2005	(4,581,343.73)

355	1	Reimbursed Retirement	2005	134,675.31
355	2	Sale	2005	25,519.86
355	7	Outlier Retirement	2005	(663,207.65)
355	0	Regular Retirement	2006	(8,121,941.05)
355	0	Regular Retirement	2006	8,121,941.05
355	0	Regular Retirement	2006	(8,121,941.05)
355	1	Reimbursed Retirement	2006	1,209,291.53
355	1	Reimbursed Retirement	2006	1,209,291.53
355	1	Reimbursed Retirement	2006	(1,209,291.53)
355	2	Sale	2006	62,126.37
355	2	Sale	2006	62,126.37
355	2	Sale	2006	(62,126.37)
355	7	Outlier Retirement	2006	(218,129.40)
355	7	Outlier Retirement	2006	218,129.40
355	7	Outlier Retirement	2006	(218,129.40)
355	0	Regular Retirement	2007	(5,744,411.20)
355	1	Reimbursed Retirement	2007	(263,151.33)
356	0	Regular Retirement	1986	(556,096.37)
356	1	Reimbursed Retirement	1986	(58,853.75)
356	0	Regular Retirement	1987	(781,512.98)
356	1	Reimbursed Retirement	1987	(92,016.28)
356	0	Regular Retirement	1988	(1,090,168.07)
356	1	Reimbursed Retirement	1988	(328,715.84)
356	0	Regular Retirement	1989	(1,042,911.71)
356	1	Reimbursed Retirement	1989	(410,630.97)
356	0	Regular Retirement	1990	(1,848,583.13)
356	1	Reimbursed Retirement	1990	(160,711.24)
356	0	Regular Retirement	1991	(843,690.44)
356	1	Reimbursed Retirement	1991	(64,623.66)
356	0	Regular Retirement	1992	(1,041,407.54)
356	1	Reimbursed Retirement	1992	(78,785.68)
356	7	Outlier Retirement	1992	-
356	0	Regular Retirement	1993	(2,529,684.03)
356	1	Reimbursed Retirement	1993	(250,457.16)
356	7	Outlier Retirement	1993	(1,723,892.29)
356	0	Regular Retirement	1994	(3,361,313.33)
356	1	Reimbursed Retirement	1994	(199,804.00)
356	7	Outlier Retirement	1994	-
356	0	Regular Retirement	1995	(1,558,486.78)
356	1	Reimbursed Retirement	1995	(52,686.00)
356	0	Regular Retirement	1996	(1,940,670.53)
356	1	Reimbursed Retirement	1996	(245,309.62)
356	7	Outlier Retirement	1996	-
356	0	Regular Retirement	1997	(5,120,099.39)
356	1	Reimbursed Retirement	1997	(142,963.22)
356	0	Regular Retirement	1998	(1,724,380.53)
356	1	Reimbursed Retirement	1998	(159,641.44)

356	0	Regular Retirement	1999	(1,019,594.57)
356	1	Reimbursed Retirement	1999	(195,888.04)
356	2	Sale	1999	(9,837.70)
356	0	Regular Retirement	2000	(1,662,236.06)
356	1	Reimbursed Retirement	2000	(61,509.53)
356	2	Sale	2000	(10,213,330.67)
356	7	Outlier Retirement	2000	-
356	0	Regular Retirement	2001	(3,673,114.32)
356	1	Reimbursed Retirement	2001	(149,269.83)
356	2	Sale	2001	-
356	0	Regular Retirement	2002	(4,891,384.86)
356	1	Reimbursed Retirement	2002	(496,432.41)
356	2	Sale	2002	-
356	0	Regular Retirement	2003	(2,508,083.79)
356	1	Reimbursed Retirement	2003	(2,041,354.08)
356	0	Regular Retirement	2004	(5,950,693.22)
356	1	Reimbursed Retirement	2004	(173,468.29)
356	0	Regular Retirement	2005	(4,639,177.75)
356	1	Reimbursed Retirement	2005	33,766.60
356	2	Sale	2005	11,126.21
356	7	Outlier Retirement	2005	(603,101.57)
356	0	Regular Retirement	2006	(12,920,332.84)
356	0	Regular Retirement	2006	(7,885,812.37)
356	0	Regular Retirement	2006	12,920,332.84
356	1	Reimbursed Retirement	2006	645,727.88
356	1	Reimbursed Retirement	2006	645,727.88
356	1	Reimbursed Retirement	2006	(645,727.88)
356	2	Sale	2006	85,050.64
356	2	Sale	2006	85,050.64
356	2	Sale	2006	(85,050.64)
356	7	Outlier Retirement	2006	(147,475.53)
356	7	Outlier Retirement	2006	147,475.53
356	7	Outlier Retirement	2006	(5,181,996.00)
356	0	Regular Retirement	2007	(4,455,235.82)
356	1	Reimbursed Retirement	2007	(96,696.58)
357	0	Regular Retirement	1986	16,693.30
357	0	Regular Retirement	1988	(3,020.00)
357	0	Regular Retirement	1989	-
357	0	Regular Retirement	1990	(12,277.98)
357	1	Reimbursed Retirement	1991	-
357	0	Regular Retirement	1992	(37,200.00)
357	0	Regular Retirement	1994	(116,903.00)
357	0	Regular Retirement	1995	-
357	0	Regular Retirement	1996	(278,996.14)
357	1	Reimbursed Retirement	1996	-
357	0	Regular Retirement	1997	(85,433.28)
357	0	Regular Retirement	1998	-

357	0	Regular Retirement	1999	(4,426.60)
357	0	Regular Retirement	2000	(1,459.19)
357	0	Regular Retirement	2001	-
357	0	Regular Retirement	2002	-
357	0	Regular Retirement	2003	(25,579.59)
357	0	Regular Retirement	2004	25,579.59
357	0	Regular Retirement	2005	-
357	0	Regular Retirement	2006	(327,107.49)
357	0	Regular Retirement	2007	(3,937.64)
358	0	Regular Retirement	1986	75,384.00
358	0	Regular Retirement	1987	(2,125.02)
358	0	Regular Retirement	1988	(30,127.59)
358	0	Regular Retirement	1989	(15,719.00)
358	0	Regular Retirement	1990	20,307.59
358	0	Regular Retirement	1994	(178,555.61)
358	1	Reimbursed Retirement	1994	-
358	0	Regular Retirement	1995	(88,532.22)
358	1	Reimbursed Retirement	1995	-
358	0	Regular Retirement	1996	(403,236.06)
358	1	Reimbursed Retirement	1996	(9,946.13)
358	0	Regular Retirement	1997	(85,317.73)
358	1	Reimbursed Retirement	1997	-
358	0	Regular Retirement	1998	(59,652.43)
358	0	Regular Retirement	1999	(32,329.60)
358	0	Regular Retirement	2000	(41,092.62)
358	0	Regular Retirement	2001	(65,110.20)
358	0	Regular Retirement	2002	(5,349.52)
358	0	Regular Retirement	2003	(609,389.93)
358	1	Reimbursed Retirement	2003	-
358	0	Regular Retirement	2004	(635,920.85)
358	0	Regular Retirement	2005	(47,880.59)
358	0	Regular Retirement	2006	(231,013.07)
358	0	Regular Retirement	2007	(16,237.97)
359	0	Regular Retirement	1986	(11,895.14)
359	1	Reimbursed Retirement	1986	-
359	0	Regular Retirement	1987	(44,240.20)
359	0	Regular Retirement	1988	(23,913.65)
359	0	Regular Retirement	1989	(30,437.97)
359	1	Reimbursed Retirement	1989	-
359	0	Regular Retirement	1990	(16,541.19)
359	1	Reimbursed Retirement	1990	-
359	0	Regular Retirement	1991	(12,344.62)
359	1	Reimbursed Retirement	1991	-
359	0	Regular Retirement	1992	(30,410.42)
359	1	Reimbursed Retirement	1992	-
359	0	Regular Retirement	1993	(9,849.37)
359	1	Reimbursed Retirement	1993	-

359	0	Regular Retirement	1994	(14,618.65)
359	0	Regular Retirement	1995	(16,906.54)
359	0	Regular Retirement	1996	(69,553.63)
359	0	Regular Retirement	1997	(29,678.75)
359	0	Regular Retirement	1998	(38,531.06)
359	0	Regular Retirement	1999	(34,191.73)
359	0	Regular Retirement	2000	(48,318.85)
359	0	Regular Retirement	2001	(34,129.56)
359	0	Regular Retirement	2002	(11,958.28)
359	0	Regular Retirement	2003	(4,145.90)
359	0	Regular Retirement	2004	(15,478.73)
359	0	Regular Retirement	2005	(32,540.57)
359	2	Sale	2005	4,567.81
359	7	Outlier Retirement	2005	(17,378.46)
359	0	Regular Retirement	2006	(20,028.36)
359	2	Sale	2006	3,557.22
359	0	Regular Retirement	2007	(67,088.93)
361	0	Regular Retirement	1986	(23,333.22)
361	1	Reimbursed Retirement	1986	(1,020.00)
361	0	Regular Retirement	1987	(35,396.79)
361	0	Regular Retirement	1988	(30,771.60)
361	2	Sale	1988	(30,496.87)
361	0	Regular Retirement	1989	(43,623.60)
361	0	Regular Retirement	1990	(59,765.83)
361	1	Reimbursed Retirement	1990	(5,764.48)
361	0	Regular Retirement	1991	(125,502.49)
361	1	Reimbursed Retirement	1991	-
361	0	Regular Retirement	1992	(58,149.49)
361	1	Reimbursed Retirement	1992	-
361	0	Regular Retirement	1993	(115,003.07)
361	7	Outlier Retirement	1993	(30,284.81)
361	0	Regular Retirement	1994	(271,681.84)
361	0	Regular Retirement	1995	(24,321.89)
361	0	Regular Retirement	1996	(114,964.62)
361	0	Regular Retirement	1997	(77,994.19)
361	0	Regular Retirement	1998	(133,216.57)
361	0	Regular Retirement	1999	(226,358.85)
361	2	Sale	1999	(90,787.55)
361	0	Regular Retirement	2000	(88,845.35)
361	2	Sale	2000	(21,406.66)
361	0	Regular Retirement	2001	(111,576.39)
361	2	Sale	2001	-
361	0	Regular Retirement	2002	(204,176.39)
361	0	Regular Retirement	2003	(215,905.50)
361	0	Regular Retirement	2004	(142,243.24)
361	0	Regular Retirement	2005	(167,675.77)
361	7	Outlier Retirement	2005	(95,630.63)

361	0	Regular Retirement	2006	(107,162.16)
361	7	Outlier Retirement	2006	(50,180.38)
361	0	Regular Retirement	2007	(44,220.47)
361	7	Outlier Retirement	2007	3,820.93
362	0	Regular Retirement	1986	(2,785,967.52)
362	1	Reimbursed Retirement	1986	(22,779.19)
362	0	Regular Retirement	1987	(2,908,916.48)
362	1	Reimbursed Retirement	1987	-
362	0	Regular Retirement	1988	(2,388,456.08)
362	1	Reimbursed Retirement	1988	-
362	0	Regular Retirement	1989	(3,790,198.41)
362	1	Reimbursed Retirement	1989	-
362	0	Regular Retirement	1990	(3,457,472.99)
362	1	Reimbursed Retirement	1990	(27,704.48)
362	0	Regular Retirement	1991	(3,284,550.92)
362	1	Reimbursed Retirement	1991	(1,525.01)
362	0	Regular Retirement	1992	(7,043,077.73)
362	1	Reimbursed Retirement	1992	(1,462.83)
362	7	Outlier Retirement	1992	(3,613.81)
362	0	Regular Retirement	1993	(5,480,082.25)
362	1	Reimbursed Retirement	1993	-
362	7	Outlier Retirement	1993	(60,306.31)
362	0	Regular Retirement	1994	(7,386,278.46)
362	0	Regular Retirement	1995	(2,700,925.06)
362	1	Reimbursed Retirement	1995	-
362	7	Outlier Retirement	1995	(20,488.94)
362	0	Regular Retirement	1996	(2,692,769.02)
362	7	Outlier Retirement	1996	-
362	0	Regular Retirement	1997	(5,089,916.43)
362	0	Regular Retirement	1998	(5,673,566.66)
362	1	Reimbursed Retirement	1998	-
362	7	Outlier Retirement	1998	(164,768.87)
362	0	Regular Retirement	1999	(5,022,673.83)
362	1	Reimbursed Retirement	1999	(497.16)
362	2	Sale	1999	(1,519,060.07)
362	7	Outlier Retirement	1999	(25,798.38)
362	0	Regular Retirement	2000	(6,653,724.19)
362	2	Sale	2000	(1,431,345.27)
362	7	Outlier Retirement	2000	(368,900.75)
362	0	Regular Retirement	2001	(8,248,361.10)
362	2	Sale	2001	-
362	0	Regular Retirement	2002	(7,405,500.50)
362	0	Regular Retirement	2003	(9,196,904.35)
362	0	Regular Retirement	2004	(4,803,969.55)
362	0	Regular Retirement	2005	(6,329,371.69)
362	7	Outlier Retirement	2005	(1,567,140.38)
362	0	Regular Retirement	2006	(13,035,658.66)

362	1	Reimbursed Retirement	2006	(2,979.19)
362	7	Outlier Retirement	2006	(515,737.59)
362	0	Regular Retirement	2007	(5,439,680.19)
362	1	Reimbursed Retirement	2007	1,872.80
362	7	Outlier Retirement	2007	-
364	0	Regular Retirement	1986	(2,979,731.55)
364	1	Reimbursed Retirement	1986	(190,610.55)
364	2	Sale	1986	(570.20)
364	0	Regular Retirement	1987	(2,510,025.11)
364	1	Reimbursed Retirement	1987	(156,562.92)
364	2	Sale	1987	(223,294.21)
364	0	Regular Retirement	1988	(2,858,504.58)
364	1	Reimbursed Retirement	1988	(241,118.55)
364	2	Sale	1988	7,465.71
364	0	Regular Retirement	1989	(3,096,479.55)
364	1	Reimbursed Retirement	1989	(204,433.26)
364	2	Sale	1989	(432.21)
364	0	Regular Retirement	1990	(3,357,461.71)
364	1	Reimbursed Retirement	1990	(183,229.40)
364	2	Sale	1990	(297.19)
364	0	Regular Retirement	1991	(3,072,733.97)
364	1	Reimbursed Retirement	1991	(261,431.20)
364	2	Sale	1991	-
364	0	Regular Retirement	1992	(2,988,549.69)
364	1	Reimbursed Retirement	1992	(210,708.18)
364	2	Sale	1992	(457.26)
364	0	Regular Retirement	1993	(3,047,632.03)
364	1	Reimbursed Retirement	1993	(161,864.75)
364	2	Sale	1993	(891.40)
364	7	Outlier Retirement	1993	(1,600,371.18)
364	0	Regular Retirement	1994	(2,160,210.50)
364	1	Reimbursed Retirement	1994	(155,600.90)
364	2	Sale	1994	-
364	7	Outlier Retirement	1994	(8,201.68)
364	0	Regular Retirement	1995	(13,361,837.19)
364	1	Reimbursed Retirement	1995	(137,390.65)
364	7	Outlier Retirement	1995	(8,152.76)
364	0	Regular Retirement	1996	(1,295,457.30)
364	1	Reimbursed Retirement	1996	(112,765.98)
364	2	Sale	1996	(114.64)
364	0	Regular Retirement	1997	(1,132,044.56)
364	1	Reimbursed Retirement	1997	(319,979.79)
364	2	Sale	1997	(130,812.07)
364	0	Regular Retirement	1998	(1,578,856.01)
364	1	Reimbursed Retirement	1998	(516,884.17)
364	2	Sale	1998	(1,192.11)
364	0	Regular Retirement	1999	(4,183,014.53)

364	1	Reimbursed Retirement	1999	(1,161,752.01)
364	2	Sale	1999	(11,275.62)
364	0	Regular Retirement	2000	(5,889,235.51)
364	1	Reimbursed Retirement	2000	(761,070.30)
364	2	Sale	2000	(8,729.33)
364	0	Regular Retirement	2001	(3,982,649.39)
364	1	Reimbursed Retirement	2001	(968,662.16)
364	2	Sale	2001	(5,697.58)
364	0	Regular Retirement	2002	(3,291,761.73)
364	1	Reimbursed Retirement	2002	(519,603.38)
364	2	Sale	2002	(343.74)
364	0	Regular Retirement	2003	(3,090,157.79)
364	1	Reimbursed Retirement	2003	(883,920.38)
364	2	Sale	2003	-
364	0	Regular Retirement	2004	(2,641,418.30)
364	1	Reimbursed Retirement	2004	(822,583.77)
364	0	Regular Retirement	2005	(3,162,218.73)
364	1	Reimbursed Retirement	2005	(546,294.67)
364	7	Outlier Retirement	2005	(3,486,155.53)
364	0	Regular Retirement	2006	(8,140,755.03)
364	1	Reimbursed Retirement	2006	(920,826.62)
364	7	Outlier Retirement	2006	538,468.14
364	0	Regular Retirement	2007	(5,333,649.23)
364	1	Reimbursed Retirement	2007	(965,344.14)
364	7	Outlier Retirement	2007	(167,559.39)
365	0	Regular Retirement	1986	(3,018,645.10)
365	1	Reimbursed Retirement	1986	(405,439.49)
365	2	Sale	1986	(21.75)
365	0	Regular Retirement	1987	(3,681,722.76)
365	1	Reimbursed Retirement	1987	(355,406.19)
365	2	Sale	1987	(401,379.21)
365	0	Regular Retirement	1988	(4,976,951.07)
365	1	Reimbursed Retirement	1988	(397,108.38)
365	2	Sale	1988	15,787.40
365	0	Regular Retirement	1989	(6,398,356.08)
365	1	Reimbursed Retirement	1989	(398,068.29)
365	2	Sale	1989	(40,931.02)
365	0	Regular Retirement	1990	(6,693,542.59)
365	1	Reimbursed Retirement	1990	(261,253.15)
365	2	Sale	1990	-
365	0	Regular Retirement	1991	(5,866,590.53)
365	1	Reimbursed Retirement	1991	(375,200.04)
365	2	Sale	1991	-
365	0	Regular Retirement	1992	(5,797,296.35)
365	1	Reimbursed Retirement	1992	(344,000.45)
365	2	Sale	1992	-
365	0	Regular Retirement	1993	(5,977,008.35)

365	1	Reimbursed Retirement	1993	(344,184.20)
365	2	Sale	1993	(1,104.35)
365	7	Outlier Retirement	1993	(5,662,348.47)
365	0	Regular Retirement	1994	(4,078,951.06)
365	1	Reimbursed Retirement	1994	(281,538.55)
365	7	Outlier Retirement	1994	(13,097.57)
365	0	Regular Retirement	1995	(2,863,878.52)
365	1	Reimbursed Retirement	1995	(302,824.66)
365	7	Outlier Retirement	1995	(135,552.22)
365	0	Regular Retirement	1996	(3,058,752.82)
365	1	Reimbursed Retirement	1996	(231,208.47)
365	2	Sale	1996	(64.00)
365	0	Regular Retirement	1997	(2,688,232.07)
365	1	Reimbursed Retirement	1997	(834,759.32)
365	2	Sale	1997	(269,196.36)
365	0	Regular Retirement	1998	(3,833,100.45)
365	1	Reimbursed Retirement	1998	(1,215,105.80)
365	2	Sale	1998	(5,159.52)
365	0	Regular Retirement	1999	(8,900,449.30)
365	1	Reimbursed Retirement	1999	(1,669,056.81)
365	2	Sale	1999	(29,006.73)
365	0	Regular Retirement	2000	(15,098,566.44)
365	1	Reimbursed Retirement	2000	(1,008,991.97)
365	2	Sale	2000	(14,254.77)
365	0	Regular Retirement	2001	(8,005,220.66)
365	1	Reimbursed Retirement	2001	(1,385,329.68)
365	2	Sale	2001	(4,487.90)
365	0	Regular Retirement	2002	(7,596,683.76)
365	1	Reimbursed Retirement	2002	(932,508.45)
365	2	Sale	2002	-
365	0	Regular Retirement	2003	(7,070,853.57)
365	1	Reimbursed Retirement	2003	(1,806,646.76)
365	2	Sale	2003	-
365	0	Regular Retirement	2004	(5,819,883.83)
365	1	Reimbursed Retirement	2004	(1,349,889.47)
365	0	Regular Retirement	2005	(5,895,950.24)
365	1	Reimbursed Retirement	2005	(824,501.11)
365	7	Outlier Retirement	2005	(4,646,121.05)
365	0	Regular Retirement	2006	(12,489,838.77)
365	1	Reimbursed Retirement	2006	(1,932,851.12)
365	7	Outlier Retirement	2006	(5,093.38)
365	0	Regular Retirement	2007	(7,379,509.78)
365	1	Reimbursed Retirement	2007	(1,762,879.09)
365	7	Outlier Retirement	2007	(564,102.84)
366.6	0	Regular Retirement	1986	(247,604.22)
366.6	1	Reimbursed Retirement	1986	(93,882.49)
366.6	2	Sale	1986	-

366.6	0	Regular Retirement	1987	(389,091.91)
366.6	1	Reimbursed Retirement	1987	(68,155.54)
366.6	2	Sale	1987	(35,776.21)
366.6	0	Regular Retirement	1988	(330,724.41)
366.6	1	Reimbursed Retirement	1988	(94,404.94)
366.6	0	Regular Retirement	1989	(454,702.70)
366.6	1	Reimbursed Retirement	1989	(53,013.71)
366.6	0	Regular Retirement	1990	(464,211.03)
366.6	1	Reimbursed Retirement	1990	(43,869.37)
366.6	2	Sale	1990	(6,674.00)
366.6	0	Regular Retirement	1991	(371,688.05)
366.6	1	Reimbursed Retirement	1991	(51,329.05)
366.6	2	Sale	1991	-
366.6	0	Regular Retirement	1992	(332,454.35)
366.6	1	Reimbursed Retirement	1992	(74,129.97)
366.6	0	Regular Retirement	1993	(279,189.79)
366.6	1	Reimbursed Retirement	1993	(57,301.85)
366.6	7	Outlier Retirement	1993	(39,601.58)
366.6	0	Regular Retirement	1994	(374,236.48)
366.6	1	Reimbursed Retirement	1994	(40,366.14)
366.6	7	Outlier Retirement	1994	(571.96)
366.6	0	Regular Retirement	1995	(302,078.42)
366.6	1	Reimbursed Retirement	1995	(59,739.03)
366.6	7	Outlier Retirement	1995	(28,470.96)
366.6	0	Regular Retirement	1996	(365,609.05)
366.6	1	Reimbursed Retirement	1996	(26,147.19)
366.6	0	Regular Retirement	1997	(355,342.45)
366.6	1	Reimbursed Retirement	1997	(106,013.02)
366.6	0	Regular Retirement	1998	(401,998.99)
366.6	1	Reimbursed Retirement	1998	(158,508.81)
366.6	2	Sale	1998	(2,519.47)
366.6	0	Regular Retirement	1999	(499,563.09)
366.6	1	Reimbursed Retirement	1999	(301,278.09)
366.6	2	Sale	1999	(15,508.16)
366.6	0	Regular Retirement	2000	(407,482.41)
366.6	1	Reimbursed Retirement	2000	(329,543.06)
366.6	2	Sale	2000	-
366.6	0	Regular Retirement	2001	(677,427.02)
366.6	1	Reimbursed Retirement	2001	(320,952.05)
366.6	2	Sale	2001	(4,927.83)
366.6	0	Regular Retirement	2002	(419,318.15)
366.6	1	Reimbursed Retirement	2002	(135,011.09)
366.6	0	Regular Retirement	2003	(853,714.43)
366.6	1	Reimbursed Retirement	2003	(302,523.74)
366.6	0	Regular Retirement	2004	(742,793.60)
366.6	1	Reimbursed Retirement	2004	(251,847.17)
366.6	0	Regular Retirement	2005	(1,597,983.37)

366.6	1	Reimbursed Retirement	2005	(100,545.47)
366.6	7	Outlier Retirement	2005	(371,339.47)
366.6	0	Regular Retirement	2006	(1,317,556.25)
366.6	1	Reimbursed Retirement	2006	(64,130.45)
366.6	0	Regular Retirement	2007	(605,692.98)
366.6	1	Reimbursed Retirement	2007	(183,430.29)
366.6	7	Outlier Retirement	2007	(28,041.72)
366.7	0	Regular Retirement	1986	(8,586.75)
366.7	1	Reimbursed Retirement	1986	(4,142.50)
366.7	0	Regular Retirement	1987	(2,783.12)
366.7	1	Reimbursed Retirement	1987	(2,893.77)
366.7	2	Sale	1987	(6,657.36)
366.7	0	Regular Retirement	1988	(17,477.40)
366.7	1	Reimbursed Retirement	1988	(3,527.07)
366.7	0	Regular Retirement	1989	(21,754.19)
366.7	1	Reimbursed Retirement	1989	(3,879.75)
366.7	0	Regular Retirement	1990	(25,009.93)
366.7	1	Reimbursed Retirement	1990	(1,746.14)
366.7	2	Sale	1990	(91.70)
366.7	0	Regular Retirement	1991	(21,634.14)
366.7	1	Reimbursed Retirement	1991	(2,652.53)
366.7	2	Sale	1991	-
366.7	0	Regular Retirement	1992	(26,811.49)
366.7	1	Reimbursed Retirement	1992	(3,194.34)
366.7	0	Regular Retirement	1993	(17,368.62)
366.7	1	Reimbursed Retirement	1993	(2,210.98)
366.7	7	Outlier Retirement	1993	(7,257.75)
366.7	0	Regular Retirement	1994	(30,236.81)
366.7	1	Reimbursed Retirement	1994	(2,253.34)
366.7	0	Regular Retirement	1995	(30,634.80)
366.7	1	Reimbursed Retirement	1995	(4,909.63)
366.7	7	Outlier Retirement	1995	-
366.7	0	Regular Retirement	1996	(23,373.28)
366.7	1	Reimbursed Retirement	1996	(3,411.74)
366.7	0	Regular Retirement	1997	(33,996.44)
366.7	1	Reimbursed Retirement	1997	(4,938.82)
366.7	0	Regular Retirement	1998	(31,947.64)
366.7	1	Reimbursed Retirement	1998	(13,725.82)
366.7	2	Sale	1998	(132.18)
366.7	0	Regular Retirement	1999	(31,330.73)
366.7	1	Reimbursed Retirement	1999	(15,270.73)
366.7	2	Sale	1999	(2,603.86)
366.7	0	Regular Retirement	2000	(38,262.46)
366.7	1	Reimbursed Retirement	2000	(14,920.47)
366.7	2	Sale	2000	-
366.7	0	Regular Retirement	2001	(34,894.32)
366.7	1	Reimbursed Retirement	2001	(12,853.92)

366.7	2	Sale	2001	-
366.7	0	Regular Retirement	2002	(33,063.70)
366.7	1	Reimbursed Retirement	2002	(4,533.08)
366.7	0	Regular Retirement	2003	(57,390.88)
366.7	1	Reimbursed Retirement	2003	(2,203.10)
366.7	0	Regular Retirement	2004	(38,378.39)
366.7	1	Reimbursed Retirement	2004	(1,178.23)
366.7	0	Regular Retirement	2005	(39,958.03)
366.7	1	Reimbursed Retirement	2005	(1,126.46)
366.7	7	Outlier Retirement	2005	(3,340.65)
366.7	0	Regular Retirement	2006	(43,220.68)
366.7	1	Reimbursed Retirement	2006	(1,560.34)
366.7	7	Outlier Retirement	2006	-
366.7	0	Regular Retirement	2007	(50,309.44)
366.7	1	Reimbursed Retirement	2007	(3,355.07)
366.7	7	Outlier Retirement	2007	(63.92)
367.6	0	Regular Retirement	1986	(1,517,919.82)
367.6	1	Reimbursed Retirement	1986	(151,137.49)
367.6	2	Sale	1986	-
367.6	0	Regular Retirement	1987	(1,756,131.57)
367.6	1	Reimbursed Retirement	1987	(154,591.98)
367.6	2	Sale	1987	(245,455.66)
367.6	0	Regular Retirement	1988	(2,776,919.29)
367.6	1	Reimbursed Retirement	1988	(269,846.74)
367.6	0	Regular Retirement	1989	(2,840,203.15)
367.6	1	Reimbursed Retirement	1989	(201,480.40)
367.6	2	Sale	1989	(520.80)
367.6	0	Regular Retirement	1990	(3,518,004.81)
367.6	1	Reimbursed Retirement	1990	(228,047.44)
367.6	2	Sale	1990	(1,231.09)
367.6	0	Regular Retirement	1991	(3,220,223.36)
367.6	1	Reimbursed Retirement	1991	(200,621.83)
367.6	2	Sale	1991	-
367.6	0	Regular Retirement	1992	(3,490,799.70)
367.6	1	Reimbursed Retirement	1992	(323,563.93)
367.6	0	Regular Retirement	1993	(2,718,016.26)
367.6	1	Reimbursed Retirement	1993	(232,055.91)
367.6	7	Outlier Retirement	1993	(1,282,299.73)
367.6	0	Regular Retirement	1994	(2,629,749.74)
367.6	1	Reimbursed Retirement	1994	(158,430.81)
367.6	7	Outlier Retirement	1994	(4,520.66)
367.6	0	Regular Retirement	1995	(2,696,896.58)
367.6	1	Reimbursed Retirement	1995	(212,952.70)
367.6	7	Outlier Retirement	1995	(51,922.43)
367.6	0	Regular Retirement	1996	(3,058,438.19)
367.6	1	Reimbursed Retirement	1996	(222,085.13)
367.6	2	Sale	1996	(6,882.30)

367.6	0	Regular Retirement	1997	(2,569,092.92)
367.6	1	Reimbursed Retirement	1997	(1,254,131.52)
367.6	2	Sale	1997	(3,627.58)
367.6	0	Regular Retirement	1998	(2,379,289.77)
367.6	1	Reimbursed Retirement	1998	(1,735,619.93)
367.6	2	Sale	1998	(2,166.98)
367.6	0	Regular Retirement	1999	(5,201,547.10)
367.6	1	Reimbursed Retirement	1999	(1,968,613.48)
367.6	2	Sale	1999	(17,518.85)
367.6	0	Regular Retirement	2000	(8,027,804.01)
367.6	1	Reimbursed Retirement	2000	(1,647,407.85)
367.6	2	Sale	2000	(65.20)
367.6	0	Regular Retirement	2001	(7,724,758.88)
367.6	1	Reimbursed Retirement	2001	(815,846.35)
367.6	2	Sale	2001	(6,142.72)
367.6	0	Regular Retirement	2002	(4,933,823.49)
367.6	1	Reimbursed Retirement	2002	(635,824.27)
367.6	0	Regular Retirement	2003	(12,628,383.08)
367.6	1	Reimbursed Retirement	2003	(440,381.98)
367.6	0	Regular Retirement	2004	(12,451,704.40)
367.6	1	Reimbursed Retirement	2004	(474,912.34)
367.6	0	Regular Retirement	2005	(11,651,431.75)
367.6	1	Reimbursed Retirement	2005	(402,062.54)
367.6	7	Outlier Retirement	2005	(970,533.98)
367.6	0	Regular Retirement	2006	(14,601,311.96)
367.6	1	Reimbursed Retirement	2006	(607,038.17)
367.6	7	Outlier Retirement	2006	-
367.6	0	Regular Retirement	2007	(12,208,046.02)
367.6	1	Reimbursed Retirement	2007	(888,047.77)
367.6	7	Outlier Retirement	2007	(67,224.45)
367.7	0	Regular Retirement	1986	(990,396.09)
367.7	1	Reimbursed Retirement	1986	(40,938.68)
367.7	2	Sale	1986	(307.17)
367.7	0	Regular Retirement	1987	(896,287.50)
367.7	1	Reimbursed Retirement	1987	(67,233.71)
367.7	2	Sale	1987	(94,821.93)
367.7	0	Regular Retirement	1988	(996,784.76)
367.7	1	Reimbursed Retirement	1988	(78,226.34)
367.7	2	Sale	1988	845.25
367.7	0	Regular Retirement	1989	(1,594,735.10)
367.7	1	Reimbursed Retirement	1989	(93,586.27)
367.7	0	Regular Retirement	1990	(2,102,204.47)
367.7	1	Reimbursed Retirement	1990	(43,829.14)
367.7	0	Regular Retirement	1991	(2,482,507.58)
367.7	1	Reimbursed Retirement	1991	(57,256.36)
367.7	2	Sale	1991	-
367.7	0	Regular Retirement	1992	(2,693,559.37)

367.7	1	Reimbursed Retirement	1992	(77,520.57)
367.7	0	Regular Retirement	1993	(2,138,883.27)
367.7	1	Reimbursed Retirement	1993	(52,698.86)
367.7	7	Outlier Retirement	1993	(278,688.09)
367.7	0	Regular Retirement	1994	(1,633,225.62)
367.7	1	Reimbursed Retirement	1994	(95,767.27)
367.7	7	Outlier Retirement	1994	(6,552.33)
367.7	0	Regular Retirement	1995	(1,448,636.05)
367.7	1	Reimbursed Retirement	1995	(56,037.32)
367.7	7	Outlier Retirement	1995	(186,233.91)
367.7	0	Regular Retirement	1996	(1,501,050.30)
367.7	1	Reimbursed Retirement	1996	(103,147.85)
367.7	0	Regular Retirement	1997	(2,046,403.25)
367.7	1	Reimbursed Retirement	1997	(493,612.90)
367.7	2	Sale	1997	(3,033.10)
367.7	0	Regular Retirement	1998	(3,185,260.49)
367.7	1	Reimbursed Retirement	1998	(674,005.65)
367.7	7	Outlier Retirement	1998	-
367.7	0	Regular Retirement	1999	(3,555,129.91)
367.7	1	Reimbursed Retirement	1999	(479,918.08)
367.7	2	Sale	1999	(11,494.05)
367.7	0	Regular Retirement	2000	(6,696,289.29)
367.7	1	Reimbursed Retirement	2000	(173,218.92)
367.7	2	Sale	2000	(116.80)
367.7	0	Regular Retirement	2001	(5,349,908.64)
367.7	1	Reimbursed Retirement	2001	(134,452.75)
367.7	2	Sale	2001	-
367.7	0	Regular Retirement	2002	(4,431,271.71)
367.7	1	Reimbursed Retirement	2002	(64,320.16)
367.7	0	Regular Retirement	2003	(3,509,231.75)
367.7	1	Reimbursed Retirement	2003	(63,524.02)
367.7	0	Regular Retirement	2004	(1,728,116.02)
367.7	1	Reimbursed Retirement	2004	(6,802.42)
367.7	0	Regular Retirement	2005	(2,082,880.91)
367.7	1	Reimbursed Retirement	2005	(30,872.18)
367.7	7	Outlier Retirement	2005	(188,668.06)
367.7	0	Regular Retirement	2006	(2,496,810.77)
367.7	1	Reimbursed Retirement	2006	-
367.7	7	Outlier Retirement	2006	-
367.7	0	Regular Retirement	2007	(1,802,116.54)
367.7	1	Reimbursed Retirement	2007	(15,483.96)
367.7	7	Outlier Retirement	2007	(20,317.69)
368	0	Regular Retirement	1986	(9,513,950.40)
368	1	Reimbursed Retirement	1986	(38,073.56)
368	0	Regular Retirement	1987	(7,626,442.54)
368	1	Reimbursed Retirement	1987	(6,215.90)
368	2	Sale	1987	(4,400.16)

368	0	Regular Retirement	1988	(7,237,527.54)
368	1	Reimbursed Retirement	1988	(14,375.28)
368	2	Sale	1988	169.13
368	0	Regular Retirement	1989	(7,993,465.74)
368	1	Reimbursed Retirement	1989	(2,082.07)
368	0	Regular Retirement	1990	(7,217,349.87)
368	1	Reimbursed Retirement	1990	(58.56)
368	0	Regular Retirement	1991	(748,220.65)
368	1	Reimbursed Retirement	1991	278.01
368	0	Regular Retirement	1992	(17,707,772.76)
368	1	Reimbursed Retirement	1992	(3,545.97)
368	0	Regular Retirement	1993	(6,996,970.87)
368	1	Reimbursed Retirement	1993	(132.78)
368	2	Sale	1993	-
368	7	Outlier Retirement	1993	(257,500.57)
368	0	Regular Retirement	1994	(10,302,210.28)
368	1	Reimbursed Retirement	1994	(9,017.38)
368	0	Regular Retirement	1995	(8,805,970.79)
368	1	Reimbursed Retirement	1995	(5,398.84)
368	7	Outlier Retirement	1995	(2,335.83)
368	0	Regular Retirement	1996	(9,065,917.77)
368	1	Reimbursed Retirement	1996	(22,712.03)
368	0	Regular Retirement	1997	(12,557,410.03)
368	1	Reimbursed Retirement	1997	(130,155.55)
368	2	Sale	1997	(14,353.24)
368	0	Regular Retirement	1998	(20,557,673.23)
368	1	Reimbursed Retirement	1998	(145,310.95)
368	0	Regular Retirement	1999	(13,893,990.48)
368	1	Reimbursed Retirement	1999	(95,920.05)
368	2	Sale	1999	(52,016.42)
368	0	Regular Retirement	2000	(18,496,504.59)
368	1	Reimbursed Retirement	2000	(10,602.93)
368	2	Sale	2000	(62,747.50)
368	0	Regular Retirement	2001	(16,096,371.86)
368	1	Reimbursed Retirement	2001	(8,750.65)
368	2	Sale	2001	-
368	0	Regular Retirement	2002	(17,728,072.49)
368	1	Reimbursed Retirement	2002	(37,017.78)
368	0	Regular Retirement	2003	(14,852,138.26)
368	1	Reimbursed Retirement	2003	(28,778.53)
368	0	Regular Retirement	2004	(40,025,304.44)
368	1	Reimbursed Retirement	2004	(32,549.37)
368	0	Regular Retirement	2005	(30,088,722.46)
368	1	Reimbursed Retirement	2005	(13,087.40)
368	7	Outlier Retirement	2005	(13,112,443.36)
368	0	Regular Retirement	2006	(24,816,911.86)
368	1	Reimbursed Retirement	2006	(19,162.43)

368	7	Outlier Retirement	2006	(6,931,304.77)
368	0	Regular Retirement	2007	(21,671,893.30)
368	1	Reimbursed Retirement	2007	(161,468.73)
368	7	Outlier Retirement	2007	-
369.1	0	Regular Retirement	1986	(668,120.71)
369.1	1	Reimbursed Retirement	1986	(5,776.80)
369.1	2	Sale	1986	(20.39)
369.1	0	Regular Retirement	1987	(860,939.81)
369.1	1	Reimbursed Retirement	1987	(10,911.22)
369.1	2	Sale	1987	(99,454.04)
369.1	0	Regular Retirement	1988	(722,717.98)
369.1	1	Reimbursed Retirement	1988	(9,180.90)
369.1	2	Sale	1988	760.01
369.1	0	Regular Retirement	1989	(782,894.44)
369.1	1	Reimbursed Retirement	1989	936.77
369.1	0	Regular Retirement	1990	(935,612.10)
369.1	1	Reimbursed Retirement	1990	(8,827.85)
369.1	2	Sale	1990	-
369.1	0	Regular Retirement	1991	(768,629.92)
369.1	1	Reimbursed Retirement	1991	(7,510.95)
369.1	2	Sale	1991	-
369.1	0	Regular Retirement	1992	(804,686.40)
369.1	1	Reimbursed Retirement	1992	(8,301.26)
369.1	2	Sale	1992	-
369.1	0	Regular Retirement	1993	(751,726.77)
369.1	1	Reimbursed Retirement	1993	(5,028.61)
369.1	2	Sale	1993	(166.99)
369.1	7	Outlier Retirement	1993	(221,534.24)
369.1	0	Regular Retirement	1994	(644,792.31)
369.1	1	Reimbursed Retirement	1994	(3,147.56)
369.1	7	Outlier Retirement	1994	(1,847.29)
369.1	0	Regular Retirement	1995	(644,193.56)
369.1	1	Reimbursed Retirement	1995	(2,329.27)
369.1	7	Outlier Retirement	1995	(40,682.63)
369.1	0	Regular Retirement	1996	(470,348.96)
369.1	1	Reimbursed Retirement	1996	(15,981.13)
369.1	2	Sale	1996	(130.13)
369.1	0	Regular Retirement	1997	(416,268.76)
369.1	1	Reimbursed Retirement	1997	(125,592.36)
369.1	2	Sale	1997	(12,882.46)
369.1	0	Regular Retirement	1998	(457,576.78)
369.1	1	Reimbursed Retirement	1998	(105,180.18)
369.1	2	Sale	1998	(1,669.67)
369.1	0	Regular Retirement	1999	(721,832.16)
369.1	1	Reimbursed Retirement	1999	(77,397.70)
369.1	2	Sale	1999	(7,743.79)
369.1	0	Regular Retirement	2000	(1,087,364.74)

369.1	1	Reimbursed Retirement	2000	(24,144.93)
369.1	2	Sale	2000	-
369.1	0	Regular Retirement	2001	(912,677.26)
369.1	1	Reimbursed Retirement	2001	(47,800.82)
369.1	2	Sale	2001	-
369.1	0	Regular Retirement	2002	(1,026,714.90)
369.1	1	Reimbursed Retirement	2002	(21,309.61)
369.1	2	Sale	2002	(7,015.60)
369.1	0	Regular Retirement	2003	(883,562.17)
369.1	1	Reimbursed Retirement	2003	(8,326.76)
369.1	2	Sale	2003	-
369.1	0	Regular Retirement	2004	(1,029,376.61)
369.1	1	Reimbursed Retirement	2004	(6,812.84)
369.1	0	Regular Retirement	2005	(917,121.45)
369.1	1	Reimbursed Retirement	2005	(2,809.22)
369.1	7	Outlier Retirement	2005	(1,588,808.52)
369.1	0	Regular Retirement	2006	(1,287,249.60)
369.1	1	Reimbursed Retirement	2006	(11,177.47)
369.1	0	Regular Retirement	2007	(1,122,050.64)
369.1	1	Reimbursed Retirement	2007	(11,653.95)
369.1	7	Outlier Retirement	2007	(22.53)
369.7	0	Regular Retirement	1986	(359,501.06)
369.7	1	Reimbursed Retirement	1986	(20,222.45)
369.7	2	Sale	1986	-
369.7	0	Regular Retirement	1987	(1,189,668.77)
369.7	1	Reimbursed Retirement	1987	(31,432.75)
369.7	2	Sale	1987	(407,705.40)
369.7	0	Regular Retirement	1988	(843,399.04)
369.7	1	Reimbursed Retirement	1988	(104,297.92)
369.7	0	Regular Retirement	1989	(809,883.75)
369.7	1	Reimbursed Retirement	1989	(58,738.61)
369.7	0	Regular Retirement	1990	(776,281.54)
369.7	1	Reimbursed Retirement	1990	(37,028.99)
369.7	0	Regular Retirement	1991	(612,088.68)
369.7	1	Reimbursed Retirement	1991	(86,279.93)
369.7	0	Regular Retirement	1992	(573,693.61)
369.7	1	Reimbursed Retirement	1992	(17,393.07)
369.7	0	Regular Retirement	1993	(970,411.71)
369.7	1	Reimbursed Retirement	1993	(1,511.10)
369.7	7	Outlier Retirement	1993	(12,664.28)
369.7	0	Regular Retirement	1994	(779,514.91)
369.7	1	Reimbursed Retirement	1994	(9,609.69)
369.7	0	Regular Retirement	1995	(1,312,796.86)
369.7	1	Reimbursed Retirement	1995	(2,306.88)
369.7	7	Outlier Retirement	1995	(21,072.97)
369.7	0	Regular Retirement	1996	(802,492.48)
369.7	1	Reimbursed Retirement	1996	(22,116.83)

369.7	2	Sale	1996	-
369.7	0	Regular Retirement	1997	(968,815.30)
369.7	1	Reimbursed Retirement	1997	(204,936.35)
369.7	2	Sale	1997	(13,257.46)
369.7	0	Regular Retirement	1998	(1,051,617.50)
369.7	1	Reimbursed Retirement	1998	(276,916.10)
369.7	0	Regular Retirement	1999	(801,997.01)
369.7	1	Reimbursed Retirement	1999	(151,026.19)
369.7	2	Sale	1999	-
369.7	0	Regular Retirement	2000	(1,144,388.08)
369.7	1	Reimbursed Retirement	2000	(43,892.92)
369.7	2	Sale	2000	-
369.7	0	Regular Retirement	2001	(1,641,796.76)
369.7	1	Reimbursed Retirement	2001	(25,894.33)
369.7	2	Sale	2001	-
369.7	0	Regular Retirement	2002	(2,287,247.32)
369.7	1	Reimbursed Retirement	2002	(5,380.18)
369.7	0	Regular Retirement	2003	(2,921,831.21)
369.7	1	Reimbursed Retirement	2003	(1,559.17)
369.7	0	Regular Retirement	2004	(1,420,758.56)
369.7	1	Reimbursed Retirement	2004	(1,195.75)
369.7	0	Regular Retirement	2005	(2,256,920.34)
369.7	1	Reimbursed Retirement	2005	(10,882.48)
369.7	7	Outlier Retirement	2005	(1,991,654.38)
369.7	0	Regular Retirement	2006	(3,725,824.00)
369.7	1	Reimbursed Retirement	2006	(7,374.14)
369.7	0	Regular Retirement	2007	(3,835,270.28)
369.7	1	Reimbursed Retirement	2007	(566.67)
370	0	Regular Retirement	1986	(690,531.18)
370	1	Reimbursed Retirement	1986	(818.36)
370	0	Regular Retirement	1987	(590,438.65)
370	1	Reimbursed Retirement	1987	(1,199.43)
370	2	Sale	1987	(27,445.46)
370	0	Regular Retirement	1988	(1,622,892.66)
370	1	Reimbursed Retirement	1988	(1,125.00)
370	0	Regular Retirement	1989	(1,016,527.55)
370	1	Reimbursed Retirement	1989	(245.88)
370	0	Regular Retirement	1990	(817,399.90)
370	1	Reimbursed Retirement	1990	(1,372.23)
370	0	Regular Retirement	1991	(211,785.93)
370	1	Reimbursed Retirement	1991	(866.34)
370	2	Sale	1991	-
370	0	Regular Retirement	1992	(1,838,905.08)
370	1	Reimbursed Retirement	1992	(278.94)
370	0	Regular Retirement	1993	(1,243,806.31)
370	1	Reimbursed Retirement	1993	(725.53)
370	7	Outlier Retirement	1993	3,737.17

370	0	Regular Retirement	1994	(5,269,666.21)
370	1	Reimbursed Retirement	1994	(305.68)
370	0	Regular Retirement	1995	(3,740,782.10)
370	1	Reimbursed Retirement	1995	(1,761.68)
370	0	Regular Retirement	1996	(5,526,866.54)
370	1	Reimbursed Retirement	1996	(526.86)
370	0	Regular Retirement	1997	(4,749,177.39)
370	1	Reimbursed Retirement	1997	(61,879.20)
370	0	Regular Retirement	1998	(3,471,472.86)
370	1	Reimbursed Retirement	1998	(1,951.12)
370	0	Regular Retirement	1999	(2,860,074.64)
370	1	Reimbursed Retirement	1999	(2,749.57)
370	2	Sale	1999	(8,281.75)
370	0	Regular Retirement	2000	(5,139,979.85)
370	1	Reimbursed Retirement	2000	(15,182.01)
370	2	Sale	2000	(19,233.56)
370	0	Regular Retirement	2001	(2,952,564.55)
370	1	Reimbursed Retirement	2001	(5,492.86)
370	2	Sale	2001	(1,171.10)
370	0	Regular Retirement	2002	(3,146,925.10)
370	1	Reimbursed Retirement	2002	(11,155.18)
370	2	Sale	2002	(643.63)
370	0	Regular Retirement	2003	(4,217,241.49)
370	1	Reimbursed Retirement	2003	(34.37)
370	0	Regular Retirement	2004	(1,905,013.13)
370	0	Regular Retirement	2005	(3,140,744.79)
370	1	Reimbursed Retirement	2005	(3,205.58)
370	7	Outlier Retirement	2005	(186,343.27)
370	0	Regular Retirement	2006	(2,531,336.89)
370	1	Reimbursed Retirement	2006	(2,973.64)
370	7	Outlier Retirement	2006	(73,823.28)
370	0	Regular Retirement	2007	(2,491,950.71)
370	1	Reimbursed Retirement	2007	(3,087.51)
371	0	Regular Retirement	1986	(541,166.58)
371	1	Reimbursed Retirement	1986	(4,297.41)
371	2	Sale	1986	(556.41)
371	0	Regular Retirement	1987	(733,921.26)
371	1	Reimbursed Retirement	1987	(3,948.80)
371	2	Sale	1987	(3,327.62)
371	0	Regular Retirement	1988	(924,475.22)
371	1	Reimbursed Retirement	1988	(2,681.19)
371	2	Sale	1988	(1,222.55)
371	0	Regular Retirement	1989	(903,858.01)
371	1	Reimbursed Retirement	1989	(3,647.51)
371	0	Regular Retirement	1990	(1,144,997.55)
371	1	Reimbursed Retirement	1990	(1,966.68)
371	0	Regular Retirement	1991	(1,754,746.62)

371	1	Reimbursed Retirement	1991	(7,522.64)
371	0	Regular Retirement	1992	(1,016,906.72)
371	1	Reimbursed Retirement	1992	(6,917.04)
371	2	Sale	1992	(190.38)
371	0	Regular Retirement	1993	(657,868.01)
371	1	Reimbursed Retirement	1993	(1,184.20)
371	7	Outlier Retirement	1993	(4,600.38)
371	0	Regular Retirement	1994	(613,298.82)
371	1	Reimbursed Retirement	1994	(4,333.75)
371	0	Regular Retirement	1995	(796,680.68)
371	1	Reimbursed Retirement	1995	(7,646.18)
371	2	Sale	1995	(3,873.56)
371	7	Outlier Retirement	1995	-
371	0	Regular Retirement	1996	(615,996.51)
371	1	Reimbursed Retirement	1996	(96,888.36)
371	2	Sale	1996	(96.56)
371	0	Regular Retirement	1997	(737,571.15)
371	1	Reimbursed Retirement	1997	(940,683.06)
371	2	Sale	1997	(7,127.02)
371	0	Regular Retirement	1998	(399,206.63)
371	1	Reimbursed Retirement	1998	(404,861.02)
371	0	Regular Retirement	1999	(591,176.18)
371	1	Reimbursed Retirement	1999	(255,488.08)
371	0	Regular Retirement	2000	(1,109,803.11)
371	1	Reimbursed Retirement	2000	(48,064.24)
371	2	Sale	2000	-
371	0	Regular Retirement	2001	(899,384.34)
371	1	Reimbursed Retirement	2001	(61,970.70)
371	0	Regular Retirement	2002	(634,069.77)
371	1	Reimbursed Retirement	2002	(48,071.29)
371	0	Regular Retirement	2003	(508,879.74)
371	1	Reimbursed Retirement	2003	(3,467.57)
371	0	Regular Retirement	2004	(430,392.37)
371	1	Reimbursed Retirement	2004	(6,061.76)
371	0	Regular Retirement	2005	(507,999.93)
371	1	Reimbursed Retirement	2005	(3,498.86)
371	7	Outlier Retirement	2005	(304,332.17)
371	0	Regular Retirement	2006	(776,157.00)
371	1	Reimbursed Retirement	2006	(3,496.01)
371	7	Outlier Retirement	2006	-
371	0	Regular Retirement	2007	(272,309.16)
371	1	Reimbursed Retirement	2007	(5,556.32)
371	7	Outlier Retirement	2007	(132,251.96)
373	0	Regular Retirement	1986	(1,567,397.38)
373	1	Reimbursed Retirement	1986	(27,812.53)
373	2	Sale	1986	(584.36)
373	0	Regular Retirement	1987	(1,732,581.29)

373	1	Reimbursed Retirement	1987	(24,925.62)
373	2	Sale	1987	(41,076.12)
373	0	Regular Retirement	1988	(1,539,477.27)
373	1	Reimbursed Retirement	1988	(58,383.01)
373	2	Sale	1988	(35.00)
373	0	Regular Retirement	1989	(1,475,428.16)
373	1	Reimbursed Retirement	1989	(30,866.88)
373	2	Sale	1989	-
373	0	Regular Retirement	1990	(1,899,530.00)
373	1	Reimbursed Retirement	1990	(41,632.40)
373	2	Sale	1990	(56.81)
373	0	Regular Retirement	1991	(1,846,688.70)
373	1	Reimbursed Retirement	1991	(56,882.82)
373	2	Sale	1991	-
373	0	Regular Retirement	1992	(2,139,800.27)
373	1	Reimbursed Retirement	1992	(43,866.48)
373	2	Sale	1992	-
373	0	Regular Retirement	1993	(1,978,890.24)
373	1	Reimbursed Retirement	1993	(23,045.20)
373	7	Outlier Retirement	1993	(2,481,043.42)
373	0	Regular Retirement	1994	(1,674,737.72)
373	1	Reimbursed Retirement	1994	(29,209.74)
373	7	Outlier Retirement	1994	(8,311.16)
373	0	Regular Retirement	1995	(2,404,747.83)
373	1	Reimbursed Retirement	1995	(30,673.59)
373	2	Sale	1995	(8.47)
373	7	Outlier Retirement	1995	(148,740.99)
373	0	Regular Retirement	1996	(2,354,780.83)
373	1	Reimbursed Retirement	1996	(335,289.61)
373	0	Regular Retirement	1997	(1,235,900.12)
373	1	Reimbursed Retirement	1997	(1,784,765.53)
373	2	Sale	1997	(2,860.66)
373	0	Regular Retirement	1998	(1,630,696.78)
373	1	Reimbursed Retirement	1998	(1,701,084.67)
373	2	Sale	1998	(76.20)
373	0	Regular Retirement	1999	(2,888,050.27)
373	1	Reimbursed Retirement	1999	(1,141,708.84)
373	2	Sale	1999	(74.65)
373	0	Regular Retirement	2000	(5,419,871.95)
373	1	Reimbursed Retirement	2000	(115,983.39)
373	2	Sale	2000	(194.40)
373	0	Regular Retirement	2001	(4,715,900.27)
373	1	Reimbursed Retirement	2001	(169,054.46)
373	2	Sale	2001	-
373	0	Regular Retirement	2002	(2,575,790.83)
373	1	Reimbursed Retirement	2002	(137,739.91)
373	0	Regular Retirement	2003	(3,802,195.53)

373	1	Reimbursed Retirement	2003	(157,633.03)
373	0	Regular Retirement	2004	(3,932,869.32)
373	1	Reimbursed Retirement	2004	(119,034.60)
373	0	Regular Retirement	2005	(7,198,558.22)
373	1	Reimbursed Retirement	2005	(130,502.88)
373	7	Outlier Retirement	2005	(4,819,985.90)
373	0	Regular Retirement	2006	(12,126,052.11)
373	1	Reimbursed Retirement	2006	(156,803.77)
373	7	Outlier Retirement	2006	-
373	0	Regular Retirement	2007	(5,846,489.45)
373	1	Reimbursed Retirement	2007	(149,564.09)
373	7	Outlier Retirement	2007	(3,591,298.94)
390	0	Regular Retirement	1986	(1,132,523.72)
390	0	Regular Retirement	1987	(468,400.08)
390	0	Regular Retirement	1988	(707,796.80)
390	0	Regular Retirement	1989	(391,075.56)
390	0	Regular Retirement	1990	(348,184.51)
390	0	Regular Retirement	1991	(1,435,315.77)
390	2	Sale	1991	-
390	0	Regular Retirement	1992	(1,930,086.60)
390	0	Regular Retirement	1993	(960,564.79)
390	2	Sale	1993	-
390	7	Outlier Retirement	1993	(447,417.12)
390	0	Regular Retirement	1994	(2,557,767.37)
390	2	Sale	1994	(258,521.12)
390	7	Outlier Retirement	1994	(328,846.48)
390	0	Regular Retirement	1995	(346,104.18)
390	2	Sale	1995	(660,408.54)
390	7	Outlier Retirement	1995	-
390	0	Regular Retirement	1996	(2,500,931.49)
390	2	Sale	1996	(1,849,854.01)
390	7	Outlier Retirement	1996	-
390	0	Regular Retirement	1997	(2,374,392.71)
390	2	Sale	1997	(3,837,110.81)
390	0	Regular Retirement	1998	(1,228,196.50)
390	2	Sale	1998	-
390	0	Regular Retirement	1999	(2,903,441.25)
390	2	Sale	1999	(2,009,171.62)
390	0	Regular Retirement	2000	(1,428,469.00)
390	2	Sale	2000	(4,359,673.62)
390	0	Regular Retirement	2001	(1,028,433.11)
390	2	Sale	2001	-
390	0	Regular Retirement	2002	(3,025,930.17)
390	0	Regular Retirement	2003	(833,919.75)
390	0	Regular Retirement	2004	(825,241.06)
390	0	Regular Retirement	2005	(1,452,903.38)
390	2	Sale	2005	(3,440,991.48)

390	7	Outlier Retirement	2005	(833,218.66)
390	0	Regular Retirement	2006	(1,393,028.14)
390	7	Outlier Retirement	2006	(29,038.23)
390	0	Regular Retirement	2007	(2,905,946.43)
390	7	Outlier Retirement	2007	(894,721.66)
392	0	Regular Retirement	1986	-
392	0	Regular Retirement	1987	-
392	0	Regular Retirement	1988	-
392	0	Regular Retirement	1989	-
392	0	Regular Retirement	1990	-
392	0	Regular Retirement	1991	-
392	0	Regular Retirement	1992	-
392	0	Regular Retirement	1993	-
392	0	Regular Retirement	1994	-
392	0	Regular Retirement	1995	-
392	0	Regular Retirement	1996	-
392	0	Regular Retirement	1997	-
392	0	Regular Retirement	1998	-
392	0	Regular Retirement	1999	-
392	0	Regular Retirement	2000	-
392	0	Regular Retirement	2001	-
392	0	Regular Retirement	2002	-
392	0	Regular Retirement	2003	-
392	0	Regular Retirement	2004	-
392	0	Regular Retirement	2005	-
392.02	0	Regular Retirement	2003	(6,106,955.22)
392.02	0	Regular Retirement	2005	(5,756,619.38)
392.03	0	Regular Retirement	1988	(418,512.25)
392.03	0	Regular Retirement	1989	(565,756.80)
392.03	0	Regular Retirement	1990	-
392.03	0	Regular Retirement	1993	(1,713,152.26)
392.03	0	Regular Retirement	1999	(1,045,131.00)
392.03	0	Regular Retirement	2000	(1,063,188.66)
392.03	0	Regular Retirement	2005	(6,817,091.48)
392.1	0	Regular Retirement	1986	(489,139.35)
392.1	0	Regular Retirement	1987	(914,762.37)
392.1	0	Regular Retirement	1988	(517,474.40)
392.1	0	Regular Retirement	1989	(507,272.82)
392.1	0	Regular Retirement	1990	(323,582.68)
392.1	0	Regular Retirement	1991	(240,217.70)
392.1	0	Regular Retirement	1992	(558,692.22)
392.1	0	Regular Retirement	1993	(311,059.16)
392.1	0	Regular Retirement	1994	(216,274.80)
392.1	0	Regular Retirement	1995	(169,516.85)
392.1	0	Regular Retirement	1996	(317,011.08)
392.1	0	Regular Retirement	1997	(192,328.38)
392.1	0	Regular Retirement	1998	(300,207.90)

392.1	0	Regular Retirement	1999	(131,090.39)
392.1	0	Regular Retirement	2000	(131,093.03)
392.1	0	Regular Retirement	2001	(367,027.60)
392.1	0	Regular Retirement	2002	(278,520.21)
392.1	0	Regular Retirement	2003	(347,984.69)
392.1	0	Regular Retirement	2004	(436,107.93)
392.1	0	Regular Retirement	2005	(257,813.28)
392.1	0	Regular Retirement	2006	(231,462.07)
392.1	0	Regular Retirement	2007	(232,837.07)
392.2	0	Regular Retirement	1986	(666,559.59)
392.2	0	Regular Retirement	1987	(1,107,946.43)
392.2	0	Regular Retirement	1988	(942,436.58)
392.2	0	Regular Retirement	1989	(1,441,312.79)
392.2	0	Regular Retirement	1990	(1,387,635.95)
392.2	0	Regular Retirement	1991	(646,464.95)
392.2	0	Regular Retirement	1992	(945,231.61)
392.2	0	Regular Retirement	1993	(2,699,336.04)
392.2	0	Regular Retirement	1994	(2,000,474.83)
392.2	0	Regular Retirement	1995	(2,062,189.56)
392.2	0	Regular Retirement	1996	(1,726,674.97)
392.2	0	Regular Retirement	1997	(3,091,543.18)
392.2	0	Regular Retirement	1998	(1,958,376.29)
392.2	0	Regular Retirement	1999	(1,323,324.77)
392.2	0	Regular Retirement	2000	(1,198,495.99)
392.2	0	Regular Retirement	2001	(2,459,814.22)
392.2	0	Regular Retirement	2002	(1,509,770.20)
392.2	0	Regular Retirement	2003	(1,608,047.44)
392.2	0	Regular Retirement	2004	(2,390,770.82)
392.2	0	Regular Retirement	2005	(2,975,536.84)
392.2	0	Regular Retirement	2006	(2,578,759.57)
392.2	0	Regular Retirement	2007	(2,328,892.50)
392.3	0	Regular Retirement	1986	(5,693,328.84)
392.3	0	Regular Retirement	1987	(3,191,992.60)
392.3	0	Regular Retirement	1988	(4,668,362.75)
392.3	0	Regular Retirement	1989	(6,508,143.46)
392.3	0	Regular Retirement	1990	(5,523,884.97)
392.3	0	Regular Retirement	1991	(5,559,997.73)
392.3	0	Regular Retirement	1992	(3,283,855.09)
392.3	0	Regular Retirement	1993	(13,032,543.95)
392.3	0	Regular Retirement	1994	(12,335,596.63)
392.3	0	Regular Retirement	1995	(12,959,907.65)
392.3	0	Regular Retirement	1996	(11,396,889.70)
392.3	0	Regular Retirement	1997	(7,082,522.80)
392.3	0	Regular Retirement	1998	(4,393,043.89)
392.3	0	Regular Retirement	1999	(8,281,598.42)
392.3	0	Regular Retirement	2000	(10,966,076.62)
392.3	0	Regular Retirement	2001	(22,487,586.27)

392.3	0	Regular Retirement	2002	(10,779,748.82)
392.3	0	Regular Retirement	2003	(14,449,819.80)
392.3	0	Regular Retirement	2004	(5,745,711.26)
392.3	0	Regular Retirement	2005	(10,665,780.15)
392.3	2	Sale	2005	-
392.3	0	Regular Retirement	2006	(19,276,683.17)
392.3	0	Regular Retirement	2007	(7,232,022.10)
392.4	0	Regular Retirement	1986	-
392.4	0	Regular Retirement	1987	-
392.4	0	Regular Retirement	1988	-
392.4	0	Regular Retirement	1993	-
392.4	0	Regular Retirement	1994	(179,438.83)
392.4	0	Regular Retirement	1995	(48,132.24)
392.4	0	Regular Retirement	1996	(453,279.35)
392.4	0	Regular Retirement	1997	-
392.4	0	Regular Retirement	1998	-
392.4	0	Regular Retirement	2000	(55,302.16)
392.4	0	Regular Retirement	2001	(495,165.85)
392.4	0	Regular Retirement	2002	(54,025.04)
392.4	0	Regular Retirement	2003	(57,987.24)
392.4	0	Regular Retirement	2004	(76,027.73)
392.4	0	Regular Retirement	2005	(78,058.88)
392.9	0	Regular Retirement	1986	(234,021.54)
392.9	0	Regular Retirement	1987	(187,827.11)
392.9	0	Regular Retirement	1988	(238,552.79)
392.9	0	Regular Retirement	1989	(342,298.58)
392.9	0	Regular Retirement	1990	(384,890.82)
392.9	0	Regular Retirement	1991	(155,591.61)
392.9	0	Regular Retirement	1992	(283,188.14)
392.9	0	Regular Retirement	1993	(307,531.42)
392.9	0	Regular Retirement	1994	(609,889.63)
392.9	0	Regular Retirement	1995	(347,450.27)
392.9	0	Regular Retirement	1996	(431,839.32)
392.9	0	Regular Retirement	1997	(409,513.84)
392.9	0	Regular Retirement	1998	(244,287.10)
392.9	0	Regular Retirement	1999	(311,303.06)
392.9	0	Regular Retirement	2000	(753,131.22)
392.9	0	Regular Retirement	2001	(1,131,465.11)
392.9	0	Regular Retirement	2002	(521,116.60)
392.9	0	Regular Retirement	2003	(445,759.68)
392.9	0	Regular Retirement	2004	(217,982.10)
392.9	0	Regular Retirement	2005	(198,734.17)
392.9	0	Regular Retirement	2006	(1,023,598.29)
392.9	0	Regular Retirement	2007	(243,176.87)
396.1	0	Regular Retirement	1986	(432,481.73)
396.1	0	Regular Retirement	1987	(389,602.37)
396.1	0	Regular Retirement	1988	(176,261.93)

396.1	0	Regular Retirement	1989	(395,335.90)
396.1	0	Regular Retirement	1990	(494,185.08)
396.1	0	Regular Retirement	1991	(21,882.04)
396.1	0	Regular Retirement	1992	(289,691.77)
396.1	0	Regular Retirement	1993	(359,672.71)
396.1	0	Regular Retirement	1994	(120,823.48)
396.1	0	Regular Retirement	1995	(582,861.66)
396.1	0	Regular Retirement	1996	(333,568.17)
396.1	0	Regular Retirement	1997	(228,000.39)
396.1	0	Regular Retirement	1998	(537,353.32)
396.1	0	Regular Retirement	1999	(903,199.43)
396.1	0	Regular Retirement	2000	(727,467.83)
396.1	0	Regular Retirement	2001	(2,827,204.19)
396.1	0	Regular Retirement	2002	(132,358.12)
396.1	0	Regular Retirement	2003	196,083.59
396.1	0	Regular Retirement	2004	(134,147.03)
396.1	0	Regular Retirement	2005	-
396.1	0	Regular Retirement	2006	-
396.1	0	Regular Retirement	2007	(193,611.76)
396.8	0	Regular Retirement	1993	(3,221.00)
396.8	0	Regular Retirement	1994	(62,168.25)
396.8	0	Regular Retirement	1995	(40,041.46)
396.8	0	Regular Retirement	1996	(10,279.88)
396.8	0	Regular Retirement	1997	(36,052.18)
396.8	0	Regular Retirement	1999	(85,939.88)
396.8	0	Regular Retirement	2000	(57,547.58)
396.8	0	Regular Retirement	2001	(8,808.10)
396.8	0	Regular Retirement	2002	(1,884.64)
397.8	0	Regular Retirement	1989	-
397.8	0	Regular Retirement	1990	(6,371.61)
397.8	0	Regular Retirement	1991	1,300.00
397.8	0	Regular Retirement	1993	(14,712.17)
397.8	0	Regular Retirement	1994	-
397.8	1	Reimbursed Retirement	1994	-
397.8	0	Regular Retirement	1995	-
397.8	1	Reimbursed Retirement	1995	(3,287.06)
397.8	2	Sale	1995	(125,048.32)
397.8	0	Regular Retirement	1996	(64,357.51)
397.8	0	Regular Retirement	1997	(65,752.32)
397.8	2	Sale	1997	(17,421.87)
397.8	0	Regular Retirement	1998	(103,140.09)
397.8	1	Reimbursed Retirement	1998	-
397.8	0	Regular Retirement	1999	(66,001.63)
397.8	1	Reimbursed Retirement	1999	(9,472.00)
397.8	0	Regular Retirement	2000	(654,124.41)
397.8	1	Reimbursed Retirement	2000	(35,857.37)
397.8	2	Sale	2000	(91,448,810.82)

397.8	0	Regular Retirement	2001	-
397.8	1	Reimbursed Retirement	2001	-
397.8	0	Regular Retirement	2002	-
397.8	1	Reimbursed Retirement	2002	-
397.8	0	Regular Retirement	2003	-
397.8	1	Reimbursed Retirement	2003	-
397.8	1	Reimbursed Retirement	2004	-
397.8	0	Regular Retirement	2005	-
397.8	0	Regular Retirement	2006	(5,708.78)
397.8	0	Regular Retirement	2007	2.00

Cost of Removal	Reuse Salvage	Final Salvage	Comments
45,331.43	(1,443,520.75)	(3,277.77)	
40,019.09	-	(2,500.00)	
34,784.14	-	(791.34)	
31,741.65	-	-	
87,150.84	-	-	
-	-	(43,304.52)	
54,556.00	-	-	
337,663.03	-	-	
76,537.89	-	-	
169,949.71	-	-	
66,601.21	-	-	
2,805,191.70	-	15,237.29	
140,390.40	-	-	
2,285,819.94	-	(115,415.70)	
(597.27)	-	-	Hurricane Related
(33,454.84)	-	248,500.00	
362,239.78	-	(731,654.36)	
75,787.01	-	(879,438.02)	Hurricane Related
1,463,137.24	-	-	
154,118.81	-	(50,610.74)	
-	-	(289,672.88)	Hurricane Related
(1,272,219.71)	-	-	
193,967.12	-	(1,480.00)	
-	-	(93,101.86)	Hurricane Related
(71,566.47)	-	-	
743,470.71	-	(48,918.98)	
184,674.33	-	30,918.98	
360,496.07	-	-	
12,255.73	-	(85,120.39)	
1,160,923.03	-	(45,618.80)	
62,496.23	-	(24,160.11)	
198,055.77	-	-	
81,221.24	-	-	
1,369,589.16	-	-	
40,339.32	-	-	
1,703,841.46	-	-	
114,492.07	-	(196,465.84)	
160,268.04	-	-	
15,065.24	-	(60,082.06)	
-	-	-	Hurricane Related
114,237.74	-	-	
17,763.02	-	(40,680.23)	
4,170.88	-	-	Hurricane Related
166,857.03	-	-	

233,175.19	-	(62,066.12)	
(50,000.00)	-	-	
1,091,530.94	-	(46,826.88)	
463,022.29	(11,647.95)	(939.48)	
140,122.75	-	-	
601,391.61	-	899.30	
177,744.02	-	-	
3,528,398.69	(2,000.00)	-	
314,772.52	-	-	
5,541,248.77	(5,358.17)	(35,952.39)	
193,175.50	-	(266,601.43)	
6,833,874.23	(30,245.40)	(59,313.97)	
1,200,416.81	-	-	
7,010,560.58	(24,920.97)	(38,920.25)	
524,150.66	(0.64)	-	
14,422,334.17	490.00	(361,043.23)	
61,453.16	-	-	Hurricane Related
97,018.71	-	(21,015.00)	
4,480,679.11	-	(421,726.91)	
6,607.05	-	(774,682.73)	Hurricane Related
81,443.45	-	(99,218.36)	
3,565,899.32	-	(419,018.55)	
40,242.31	-	(64,000.00)	
1,008,768.16	-	(116,226.48)	
-	-	-	Hurricane Related
1,220,918.83	-	(512,965.00)	
584,635.47	-	(11,476.09)	
1,201,556.60	-	(981,845.07)	
-	-	-	
318,444.87	-	(417,375.39)	
43,713.41	-	-	
824,139.27	-	(144,650.46)	
582,861.30	-	-	
1,909,597.50	-	(161,861.48)	
6,486,422.22	-	-	
3,298,573.76	-	156,360.44	
7,616,364.99	-	-	
1,030,879.68	-	(517,207.83)	
3,219,441.03	-	-	
2,575,852.17	-	(1,189,498.92)	
(37,261.87)	-	-	
4,014,272.18	-	(979,176.78)	
7,679,005.48	-	-	
4,752,486.37	-	(633,118.68)	
202,273.00	-	-	Hurricane Related
13,427,933.80	-	-	
6,089,599.23	(225,000.00)	(2,006,962.15)	

(11,578,679.48)	-	-	
145,540.08	-	-	
91,667.97	-	-	
439,940.42	-	(3,120,192.70)	
115,160.06	-	-	
252,457.36	-	(3,098,000.00)	
195,681.41	-	-	
1,215,525.55	(6,666.00)	(644,675.03)	
135,369.56	-	-	
213,105.52	-	-	
254,347.00	-	-	
555,806.18	-	-	
310,803.76	0.64	-	
2,196,031.90	-	(6,739,653.80)	
(536,200.70)	-	-	
1,036,736.23	-	(3,354,264.03)	
320.68	-	(35,320.68)	Hurricane Related
129,006.23	-	(378,327.00)	
130,097.51	-	(196,918.51)	
1.22	-	-	
861,346.12	-	(207,090.60)	
157,251.95	-	(12,200.40)	
-	-	-	
1,667,627.78	-	(12,200.40)	
(60,519.85)	-	-	
(1,127,201.73)	-	(82,898.17)	
296.11	-	-	
276,549.10	-	(19,960.11)	
54,875.39	-	-	
1,242,952.67	-	-	
457,221.84	-	-	
445,472.61	-	-	
970,201.62	-	-	
790,782.82	-	(7,882,154.40)	
302,492.65	-	(27,484.00)	
1,923,051.78	-	(2,484,325.39)	
651,685.33	-	-	
2,315,929.14	-	(2,849,759.51)	
34,839.67	-	-	
3,017,507.53	(360,000.00)	(1,269,906.07)	
3,693,955.02	(360,000.00)	(375,086.27)	
12,620.12	-	18,000.00	
14,898.65	-	-	
22,499.86	-	-	
7,345.87	-	-	
27,431.57	-	-	
18,190.26	-	-	

437,972.94	(13,334.00)	-	
16,055.35	-	-	
235,511.21	-	(567,890.00)	
45,804.06	-	-	
44,791.99	-	-	
62,625.39	-	-	
467,384.44	-	(4,500.00)	
(125,462.33)	-	-	
89,345.07	-	(116,317.70)	
451.28	-	-	Hurricane Related
3,105.70	-	-	
130,746.58	-	(94,594.00)	
-	-	(2,593.11)	Hurricane Related
2,080.37	-	-	
42,649.15	-	(4,697.70)	
48,263.41	-	(6,619.76)	
-	-	(3,100.00)	
6,408.74	-	(9,500.00)	
572.96	-	-	
4,483.48	-	(82,898.17)	
147.78	-	-	
217,175.39	-	(49,960.11)	
20,066.11	-	-	
351,747.54	-	-	
220,100.89	-	-	
51,227.32	-	-	
246,189.81	-	-	
7,212.95	-	-	
99,415.71	-	-	
274,179.47	-	-	
252,494.73	-	-	
321,181.03	-	(7,357.40)	
13,486.33	-	-	
1,097,221.07	-	(38,078.60)	
854,917.45	-	(119,800.54)	
1,671.54	-	(9,240.27)	
4,877.99	-	-	
-	-	(4,368.38)	
1,119.74	-	-	
8,232.92	-	(600.91)	
19,661.52	-	-	
50,173.05	(10,387.37)	(1,890.11)	
11,825.88	-	-	
83,801.43	-	(2,056.41)	
29,319.55	-	-	
56,687.38	-	(1,653.98)	
32,208.50	-	-	

169,139.27	-	(20,800.20)	
(82,931.26)	-	-	
5,246.93	(52,091.75)	(31,393.02)	
778.47	-	(7,389.65)	
1,471.54	-	(626.14)	
1.22	-	-	
1,139.89	-	(5,000.00)	
7,662.56	-	(27,573.28)	
-	-	-	
13,076.23	-	(3,460.00)	
4,971.04	-	(353.65)	
2,282.52	-	(86,534.17)	
75.80	-	-	
7,660.76	-	(13,518.11)	
18,023.16	-	-	
19,621.02	-	(8,805.00)	
131,811.96	-	-	
30,318.91	-	2,500.00	
193,160.67	-	(2,500.00)	
21,677.66	-	(2,366.80)	
105,430.18	-	-	
-	-	-	
30,354.51	-	-	
13,879.67	-	-	
1,685.80	-	-	
(630.78)	-	(1,720.00)	
39,034.21	-	(3,692.00)	
381,826.45	-	(4,166.55)	
127,970.92	-	(2,864.62)	
123,069.72	-	(5,941.63)	
217,092.37	(87,407.83)	(966.22)	
795,699.46	(87,385.96)	(1,757,720.95)	
917,286.85	(865,443.97)	54,607.32	
973,305.45	54,796.56	76,293.31	
150.32	-	-	Hurricane Related
143,740.06	-	(2,246,550.76)	
394,193.19	-	(1,477,711.73)	Hurricane Related
113,404.70	(3,179.00)	(1,995,538.51)	
-	-	232,742.92	Hurricane Related
192,493.99	(10,656.49)	(1,438,593.39)	
-	-	-	Hurricane Related
55,040.43	(239,661.50)	(24,026.05)	
77,395.92	(254,409.82)	46,070.88	
-	-	1,024.49	
84,790.32	-	(6,314.98)	
314,513.23	-	(5,030.64)	
29,453.65	-	(3,142.15)	

50,132.22	-	-	
25,386.86	-	(63,072.08)	
(13,936.92)	-	(312,660.71)	
303,479.51	-	(627,142.84)	
-	-	-	Hurricane Related
355,379.71	-	(374,411.43)	
44,723.94	-	-	Hurricane Related
1,122,175.78	-	(532,602.00)	
-	-	-	Hurricane Related
1,596,468.65	-	-	
608,951.81	-	(75,492.16)	
(465,082.70)	-	(13,026.90)	
676,715.19	-	(4,188.21)	
565,953.44	-	(68,841.54)	
1,367,402.08	(42,931.42)	(128,634.28)	
399,394.48	(129,658.17)	(74,237.29)	
9,351.88	-	-	Hurricane Related
947,259.89	(123,852.09)	(225,324.54)	
530,628.19	(192,343.01)	(133,720.25)	
341,342.12	(3,465,812.92)	37,905.92	
9,471,102.51	-	-	Steam Generator Replacement
198,479.01	(218,124.57)	223,997.58	
2,442,678.58	-	-	Steam Generator Replacement
84,124.14	-	(3,618.22)	
27,028,389.65	-	-	Steam Generator Replacement
92,175.42	-	(7.75)	
9,951,352.92	-	-	Steam Generator Replacement
34,909.60	-	(75.76)	
67,223.54	-	(7,034.18)	
44,366.76	-	(3,142.16)	
15,185.43	-	-	
264,445.63	-	(215,081.53)	
281,160.40	-	-	
6,388,102.00	-	-	Reactor Vessel Head Replacement
14,938,875.78	-	(1,659,986.05)	
14,324,419.41	-	-	Reactor Vessel Head Replacement
1,633,675.17	-	(45,859.72)	
(25,756.74)	-	-	Reactor Vessel Head Replacement
6,628,206.17	-	(6,796,965.08)	
6,388,102.00	-	-	Reactor Vessel Head Replacement
44,601,704.00	-	-	Steam Generator Replacement
402,125.34	-	(10,904.77)	
366,827.14	-	-	
281,094.47	-	(27,652.12)	
106,337.12	-	9,992.29	
325,915.57	-	(61,238.72)	
503,773.04	-	(5,837.77)	

267,026.91	(29,333.45)	(219,288.71)	
92,124.12	(788,856.15)	(472,851.23)	
322,887.91	(2,127,743.22)	(3,564,910.00)	
-	-	(90,199.63)	Hurricane Related
1,195,034.82	(962,619.93)	138,591.83	
405,527.77	-	(293,320.84)	
-	-	-	
-	-	-	
130,351.23	-	(19,416.48)	
368,794.51	-	(29,029.79)	
-	-	(3,142.16)	
-	-	-	
168,303.19	-	(5,418.42)	
523,137.75	-	(873,029.12)	
3,942,706.59	-	(23,396,113.76)	
6,121,665.34	-	(4,719,474.53)	
4,359,770.75	-	(3,512,866.03)	
5.92	(78.00)	-	
90,672.00	-	(50,565.79)	
231,793.47	78.00	(5,048.53)	
91,569.73	-	(501.63)	
70,470.29	(2,854.91)	(39,347.53)	
301,689.62	-	(8,047.51)	
117,695.27	(3,955.80)	(105.80)	
1,914.73	-	-	Hurricane Related
7,521.92	-	(185,005.35)	
9,244.64	(21,553.00)	-	
-	-	(29,713.59)	Hurricane Related
27,792.37	-	723.11	
63,677.45	(20,372.63)	2,853.41	
1,236.97	-	(184.25)	
-	-	-	
9,815.47	-	(888.59)	
4,005.14	-	(3,142.16)	
208,680.66	-	-	
16,756.06	-	-	
760,968.50	-	(22,979.93)	
808,251.46	-	(62,555.41)	
6,776.14	-	-	
72,614.35	-	-	
-	(26.00)	(1,148.07)	
6,208.00	-	(13,863.31)	
1,103.46	(3,050.91)	8,185.37	
41,509.83	-	(389.83)	
268.00	(15.12)	500.79	
9,258.22	26.00	(1,044.77)	
53,075.55	-	(1,193.81)	

36,269.90	(38,996.29)	(770,044.03)	
5,929.35	-	(5,462.85)	
28,449.48	-	(182.65)	
-	-	(1,257.46)	
-	-	(4,420.21)	
69,631.97	-	(353.65)	
1,381.17	-	(8,435.56)	
-	-	(14,500.00)	
-	-	(3,142.16)	
351.57	-	-	
352.18	-	(20,000.00)	
(22,091.05)	-	-	
0.05	-	(0.05)	
11,505.42	-	-	
16,276.81	-	(4,780.18)	
-	-	-	
4,789.04	-	-	
1,971.32	-	-	
300.00	-	-	
46,591.83	-	-	
90,729.82	-	-	
15,681.84	-	-	
1,327.21	-	-	
1,507,180.19	-	-	
804.86	-	(12,500.00)	
2,034.04	-	-	
80,000.00	-	-	
-	-	-	
13,069.66	-	-	
22,193.20	-	-	
8,669.53	-	-	
6,404.43	-	(10,000.00)	
290,976.27	-	-	
1,674.95	-	-	
160,504.60	-	-	
720,878.42	-	(17,382.00)	
64,178.00	-	(4,538.76)	
29,670.00	-	-	Hurricane Related
117,172.29	-	(1,512,326.50)	
128.84	-	-	
75.76	-	-	
-	-	-	
-	-	-	
-	-	-	
1,576.68	-	-	
-	-	-	
6,883.78	-	(10,000.00)	

-	-	(5,500.00)	
26,917.04	-	-	
3,887.08	-	(87,112.50)	
-	-	(45,360.00)	
4.36	-	-	
175.58	-	-	
2,616.74	-	-	
4,385.11	-	-	
910.90	-	-	
224,843.96	-	-	
225,402.62	-	-	
209,379.76	-	-	
981.43	-	-	
22,586.84	-	-	
3,319.87	-	-	
4,511.76	(334,636.87)	-	
35,636.93	-	-	
(10,275.45)	-	-	CapSpareParts
720,955.91	-	(38,250.00)	
(194,988.48)	-	38,250.00	CapSpareParts
587,407.93	-	(19,959.40)	
(23,346.34)	-	-	CapSpareParts
44,410.64	-	(175,000.00)	
(12,996.62)	-	50,000.00	CapSpareParts
233,971.12	-	(75,000.00)	
(91,357.08)	-	-	CapSpareParts
136,041.72	-	(71,987.38)	
(78,491.00)	-	16,380.00	CapSpareParts
63,197.39	-	-	
(33,246.71)	-	-	CapSpareParts
98,427.40	-	(715,274.55)	
(61,004.88)	-	715,274.55	CapSpareParts
60,892.06	-	(575,000.00)	
(60,832.08)	-	575,000.00	CapSpareParts
42,909.17	-	(1,877,891.93)	
(31,534.40)	-	1,877,891.93	CapSpareParts
299,729.16	-	(11,478,183.46)	
(276,695.85)	-	11,472,231.46	CapSpareParts
1,152,716.96	-	(12,209,554.59)	
(976,188.82)	-	12,180,754.59	CapSpareParts
58,680.25	-	-	
1,123,670.97	-	16,350,665.69	
-	-	137,692.00	CapSpareParts
-	#VALUE!	-	
2,534,635.01	-	(30,124,865.29)	
(988,321.38)	-	32,609,175.46	CapSpareParts
-	-	-	CapSpareParts

11,337.01	-	-	
-	#VALUE!	-	
2,946,291.96	-	(71,279,741.55)	
(2,012,969.71)	-	69,985,105.65	CapSpareParts
-	-	-	CapSpareParts
-	#VALUE!	-	
4,951,969.12	-	(55,307,746.18)	
(4,006,959.88)	-	55,229,926.02	CapSpareParts
-	-	-	CapSpareParts
-	-	-	Hurricane Related
-	#VALUE!	-	
6,304,874.05	-	(59,038,895.49)	
(4,681,326.43)	-	58,521,772.34	CapSpareParts
-	-	-	CapSpareParts
39,466.86	-	-	Hurricane Related
-	#VALUE!	-	
4,390,996.56	-	(74,816,145.51)	
(1,978,796.82)	-	74,609,354.88	CapSpareParts
-	-	-	CapSpareParts
10,275.45	-	-	CapSpareParts
194,988.48	-	(38,250.00)	CapSpareParts
23,346.34	-	-	CapSpareParts
12,996.62	-	(50,000.00)	CapSpareParts
91,357.08	-	-	CapSpareParts
78,491.00	-	(16,380.00)	CapSpareParts
33,246.71	-	-	CapSpareParts
61,004.88	-	(715,274.55)	CapSpareParts
60,832.08	-	(575,000.00)	CapSpareParts
31,534.40	-	(1,877,891.93)	CapSpareParts
276,695.85	-	(11,472,231.46)	CapSpareParts
976,188.82	-	(12,180,754.59)	CapSpareParts
#VALUE!	-	(137,692.00)	CapSpareParts
988,321.38	-	(32,609,175.46)	CapSpareParts
-	-	-	CapSpareParts
2,012,969.71	-	(69,985,105.65)	CapSpareParts
-	-	-	CapSpareParts
4,006,959.88	-	(55,229,926.02)	CapSpareParts
-	-	-	CapSpareParts
4,681,326.43	-	(58,521,772.34)	CapSpareParts
-	-	-	CapSpareParts
1,978,796.82	-	(74,609,354.88)	CapSpareParts
-	-	-	CapSpareParts
1,051.42	-	-	
5,945.45	-	-	
10,787.96	-	-	
-	-	(571,395.48)	
25,360.50	-	-	

24,195.82	-	-
49,110.85	-	-
65,000.00	-	-
(75,490.51)	-	-
1,908,061.88	-	(11,300.00)
2,669,039.39	-	(22,600.00)
72,463.59	-	(58,733.08)
1,803,702.04	-	(68,900.23)
14,972.63	-	(23,116.42)
1,517.17	-	-
1,960.86	-	-
2,234.97	-	-
2,995.20	-	-
751.72	-	-
1,210.47	-	-
727.30	-	-
7,858.97	-	(5,250.00)
4,503.64	-	(13,500.00)
10,859.91	-	-
4,600.33	-	-
6,805.47	-	-
4,343.37	-	-
0.55	-	-
913.48	-	-
21.94	-	-
17,276.97	-	-
548.14	-	-
34,130.25	-	-
(1,167.02)	-	-
96,796.10	-	-
31,282.14	-	-
17,761.57	-	(7,000.00)
148.14	-	(6,000.00)
91,177.23	-	(5,700.00)
-	-	-
-	-	-
-	-	-
1,000.00	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,500.53	-	-
1,653.45	-	(1,500.00)
100.32	-	-
730.66	-	-

19.40	-	-	
-	-	-	
7,252.82	-	-	
2,268.71	-	-	
1,049.57	-	-	
-	-	(28,211.77)	
-	-	(78,563.32)	Reimbursable Relocation
-	-	(24,407.69)	Sales/Exchange
-	-	(85,821.45)	Reimbursable Relocation
-	-	(46,068.97)	Reimbursable Relocation
-	-	-	Sales/Exchange
-	-	(8,018.10)	Reimbursable Relocation
-	-	(164.94)	Sales/Exchange
-	-	(161,995.90)	Reimbursable Relocation
-	-	-	Sales/Exchange
-	-	(124,464.07)	Reimbursable Relocation
-	-	(1,000.00)	Sales/Exchange
-	-	(16,500.82)	Reimbursable Relocation
-	-	(10,000.00)	
-	-	(15,035.82)	Reimbursable Relocation
-	-	(70.00)	Sales/Exchange
-	-	-	
-	-	(1,936.25)	Reimbursable Relocation
-	-	-	Sales/Exchange
-	-	-	
-	-	(23,399.82)	Reimbursable Relocation
-	-	-	
-	-	(11,443.00)	Sales/Exchange
-	-	(1,290.83)	Reimbursable Relocation
-	-	(25.00)	Sales/Exchange
-	-	(3,585.00)	Sales/Exchange
-	-	(50.00)	
-	-	(24,065.37)	Sales/Exchange
-	-	(93,951.33)	Sales/Exchange
-	-	(909.16)	Sales/Exchange
-	-	(202.18)	Sales/Exchange
-	-	(27,865.97)	Sales/Exchange
-	-	(34,747.28)	
-	-	(173.83)	Sales/Exchange
-	-	(43,811.49)	
-	-	(5.02)	Sales/Exchange
11,339.81	(3,207.77)	-	
2,746.52	(61.85)	133,803.00	
-	-	-	Reimbursable Relocation
11,051.33	(1,115.78)	(140,156.22)	
27,324.72	573.43	-	
137,560.40	(411.32)	-	

-	(114.92)	(32,431.33)	Reimbursable Relocation
100,709.35	-	-	
-	-	32,431.33	Reimbursable Relocation
48,746.34	(3,932.88)	-	
56,387.19	(28,540.24)	(6,891.89)	
-	-	-	Hurricanes/Major Storms
298,658.47	(3,608.27)	6,891.89	
(3,827.62)	(6,012.78)	-	
4,773.12	(25,030.98)	-	
21,595.86	(71,108.04)	(54.71)	
-	2,360.41	-	Reimbursable Relocation
48,911.30	-	-	
6,309.49	2.67	-	
545.97	-	-	
16,268.61	0.77	-	
14,365.69	(1,660.41)	-	
311,763.73	(534.52)	-	
28,251.86	(4,335.82)	-	
33,972.70	2,220.83	-	
2,874.13	-	(2,026.18)	Hurricanes/Major Storms
29,496.05	(35,274.61)	-	
5,626.51	-	-	Hurricanes/Major Storms
7,328.97	943.58	-	
21.96	-	-	Hurricanes/Major Storms
131,028.92	(242,286.96)	(45,173.52)	
168,914.21	(39,311.16)	(158,050.50)	
-	-	-	Reimbursable Relocation
338,009.54	(151,971.06)	(865,777.20)	
-	-	-	Reimbursable Relocation
328,146.96	(221,859.27)	(1,478,231.09)	
1,534.46	-	-	Reimbursable Relocation
674,626.69	(191,251.59)	(887,936.85)	
2,552.45	114.92	31,232.74	Reimbursable Relocation
577,644.75	(210,863.85)	(2,436,136.05)	
(2,452.21)	-	679,057.81	Reimbursable Relocation
360,734.37	(186,178.99)	(1,330,734.85)	
-	-	-	Reimbursable Relocation
465,462.22	(377,880.75)	(332,624.46)	
-	-	-	Hurricanes/Major Storms
760,311.01	(189,886.21)	(251,427.54)	
-	-	-	Reimbursable Relocation
796,505.14	(68,075.33)	(583,380.20)	
104.77	-	(6,666.13)	Reimbursable Relocation
1,271,257.44	(101,507.11)	(3,875,876.85)	
205.03	(6,639.78)	(41,577.73)	Reimbursable Relocation
1,011,864.97	(154,396.88)	(1,352,571.02)	
-	(2,360.41)	-	Reimbursable Relocation

1,145,558.77	(54,115.51)	(72,934.79)	
93.30	-	-	Hurricanes/Major Storms
1,379,488.95	(17,898.38)	(786,182.13)	
20,131.81	-	(24,193.05)	Hurricanes/Major Storms
439,954.41	(53,193.92)	(239,960.11)	
2,627.08	-	(24,838.45)	Hurricanes/Major Storms
1,174,401.34	(10,380.79)	1,095,512.75	
-	-	2,036.45	Hurricanes/Major Storms
1,599,001.27	(31,701.73)	(2,667,756.82)	
264,976.91	(60,648.37)	(346,016.88)	
-	-	(309,283.15)	Reimbursable Relocation
1,023,307.21	(125,427.55)	(1,661,884.00)	
-	-	-	Hurricanes/Major Storms
1,144,765.87	(112,379.58)	3,080,413.97	
69,193.02	-	-	Hurricanes/Major Storms
1,687,390.75	(67,512.95)	-	
60,446.83	-	-	Hurricanes/Major Storms
3,056,219.50	(87,691.87)	(250,000.00)	
204.92	-	-	Hurricanes/Major Storms
1,164.48	-	-	
16,779.42	-	-	
-	-	-	
-	-	-	
-	-	-	
95,956.98	-	-	
98,405.54	-	(1,931.78)	
32,439.32	-	(50,257.40)	
-	-	-	
-	-	-	
8,644.86	-	-	
26,188.84	(466.93)	-	
5,415.28	(3,208.01)	-	
1,349.71	-	-	
56,659.31	-	-	
537.01	-	-	
(0.30)	-	-	
(410.22)	-	-	
-	-	-	
-	-	(67,690.24)	
26,308.86	-	-	
(9,307.80)	-	-	
(267,295.85)	-	-	
220,452.53	-	-	
267,295.85	-	-	
-	-	-	
13,812.54	-	-	
707,828.68	(68,221.92)	(231,847.39)	

82,811.64	(21,820.19)	(925,707.40)	Reimbursable Relocation
688,569.40	(33,156.74)	(41,966.84)	
121,314.09	(17,451.15)	(714,355.50)	Reimbursable Relocation
1,010,365.61	(46,804.55)	(405,535.11)	
258,406.05	(166,375.73)	(2,311,800.64)	Reimbursable Relocation
1,130,726.10	(142,557.67)	(387,479.10)	
116,972.18	(76,536.87)	(2,179,592.52)	Reimbursable Relocation
1,068,249.09	(44,132.91)	(475,160.84)	
145,309.53	(116,901.56)	(376,694.85)	Reimbursable Relocation
983,292.12	(69,106.61)	(142,654.09)	
61,513.23	(24,545.06)	(793,150.68)	Reimbursable Relocation
1,655,225.69	(143,868.29)	(238,306.57)	
221,131.28	(28,100.32)	(1,530,827.67)	Reimbursable Relocation
13,502.03	-	-	Hurricanes/Major Storms
1,623,260.38	(124,969.10)	(1,549,686.39)	
127,009.65	(53,299.28)	(749,580.40)	Reimbursable Relocation
961,474.37	(9,852.10)	(3,628,278.07)	Hurricanes/Major Storms
1,775,005.30	(42,637.39)	708,059.34	
147,459.03	(42,353.65)	(3,216,013.60)	Reimbursable Relocation
-	3,191.44	1,519,835.06	Hurricanes/Major Storms
1,287,484.52	(45,078.03)	(14,360.48)	
55,670.26	(2,881.47)	(1,249,879.76)	Reimbursable Relocation
-	-	(1,875.55)	Hurricanes/Major Storms
1,552,480.84	(21,198.67)	(354,262.09)	
209,241.09	(17,839.99)	602,018.15	Reimbursable Relocation
-	6,663.21	99,864.57	Hurricanes/Major Storms
1,455,606.45	(24,442.37)	(256,316.88)	
258,397.99	(10,158.12)	(1,237,991.01)	Reimbursable Relocation
1,919,510.02	(8,254.87)	(193,756.68)	
158,106.89	(16,579.17)	(1,210,042.79)	Reimbursable Relocation
2,358,341.00	(6,325.83)	(460,822.62)	
79,640.12	16,472.00	(1,581,306.84)	Reimbursable Relocation
84.31	-	-	Sales/Exchange
4,054,757.51	(2,693.01)	(1,791,071.25)	
368,935.04	-	(1,619,614.97)	Reimbursable Relocation
13,566.16	-	(23,074.94)	Sales/Exchange
3,723,659.89	(3,532.30)	(6,376,854.36)	
355,219.45	(3,059.51)	(1,782,764.02)	Reimbursable Relocation
1,965.96	-	-	Sales/Exchange
6,834,724.56	(4,262.25)	(6,397,815.31)	
586,794.41	-	(3,315,185.53)	Reimbursable Relocation
23,454.65	-	-	Sales/Exchange
5,452,853.89	(51,460.99)	(7,626.07)	
466,882.93	-	(1,576,065.91)	Reimbursable Relocation
4,038,706.35	(8,001.93)	2,328,745.00	
189,182.88	-	(4,233,022.01)	Reimbursable Relocation
3,846,712.88	(8,573.72)	(2,799,066.28)	

117,103.47	(1,561.33)	(1,047,829.42)	Reimbursable Relocation
4,040.44	-	-	Sales/Exchange
1,418,700.10	-	46,178.37	Hurricanes/Major Storms
7,029,959.53	(13,511.94)	(3,648,254.17)	
(7,029,959.53)	13,511.94	3,648,254.17	
5,921,440.49	(13,511.94)	(3,648,254.17)	
64,442.14	-	(2,044,023.56)	Reimbursable Relocation
64,442.14	-	(2,044,023.56)	
(64,442.14)	-	2,044,023.56	
(29.86)	-	-	Sales/Exchange
(29.86)	-	-	
29.86	-	-	
94,730.46	-	-	Hurricanes/Major Storms
(94,730.46)	-	-	
94,730.46	-	-	
5,579,725.92	2,186.14	(7,034,220.96)	
212,963.50	-	(2,119,157.25)	Reimbursable Relocation
561,321.35	(54,757.18)	(74,750.81)	
34,759.09	(14,032.02)	(470,163.88)	Reimbursable Relocation
608,341.12	(165,740.51)	(11,198.10)	
79,776.84	(34,630.32)	(347,957.94)	Reimbursable Relocation
1,008,304.03	(183,223.54)	(106,240.52)	
124,116.96	(36,814.87)	(1,351,924.21)	Reimbursable Relocation
711,181.45	(203,813.52)	(38,230.58)	
31,289.55	(46,250.98)	(707,754.37)	Reimbursable Relocation
792,439.47	(418,387.74)	(200,045.30)	
52,676.83	(55,601.40)	(888,147.23)	Reimbursable Relocation
385,552.50	(213,190.71)	(25,627.45)	
29,247.21	(32,923.06)	(12,210.62)	Reimbursable Relocation
1,576,771.93	(225,240.37)	(11,524.62)	
55,089.86	(12,801.50)	(652,960.67)	Reimbursable Relocation
13,264.25	-	-	Hurricanes/Major Storms
1,427,039.76	(154,084.40)	(18,030.99)	
101,523.72	(47,586.85)	(459,628.25)	Reimbursable Relocation
777,991.50	(642.09)	(435,664.05)	Hurricanes/Major Storms
737,893.94	(186,701.05)	(826,302.40)	
76,268.47	(3,968.48)	(546,387.74)	Reimbursable Relocation
-	-	(1,456,288.66)	Hurricanes/Major Storms
793,744.29	(75,857.42)	(5,131.26)	
22,570.52	(15,649.37)	(332,548.03)	Reimbursable Relocation
748,494.35	(116,505.30)	(21,833.37)	
101,409.88	(6,466.88)	(613,455.29)	Reimbursable Relocation
-	-	82,038.10	Hurricanes/Major Storms
967,510.94	(72,553.50)	(24,031.55)	
100,244.15	(6,607.87)	(672,241.54)	Reimbursable Relocation
1,938,108.81	(4,330.05)	(3,826.14)	
104,068.02	(12,921.91)	(206,590.83)	Reimbursable Relocation

1,244,490.00	(7,423.56)	(117,827.79)	
17,603.76	(33,719.01)	(368,236.56)	Reimbursable Relocation
43.44	-	-	Sales/Exchange
2,579,227.22	(86,211.96)	(133,758.71)	
153,692.61	-	(860,254.50)	Reimbursable Relocation
6,448.53	-	(8,271,646.04)	Sales/Exchange
14,883.01	-	-	Hurricanes/Major Storms
2,999,753.27	(27,279.80)	(138,791.10)	
169,047.71	(4,433.33)	(497,660.06)	Reimbursable Relocation
933.54	-	-	Sales/Exchange
3,185,508.67	(25,219.96)	(308,914.11)	
328,828.35	-	(1,934,710.18)	Reimbursable Relocation
11,137.38	-	-	Sales/Exchange
3,817,211.30	(25,962.56)	(122,803.16)	
251,664.00	-	(575,267.46)	Reimbursable Relocation
3,265,551.58	(52,977.66)	(256,130.89)	
74,568.55	-	(2,128,341.59)	Reimbursable Relocation
2,811,344.97	(5,745.45)	(662,044.39)	
52,552.20	(1,040.90)	(311,557.50)	Reimbursable Relocation
1,793.55	-	-	Sales/Exchange
579,573.97	-	(36,130.62)	Hurricanes/Major Storms
2,952,597.37	(94,012.14)	(343,604.07)	
3,573,368.03	(94,012.14)	(343,604.07)	
(2,952,597.37)	94,012.14	343,604.07	
36,277.94	-	(30,019.99)	Reimbursable Relocation
36,277.94	-	(30,019.99)	
(36,277.94)	-	30,019.99	
-	-	-	Sales/Exchange
-	-	-	
-	-	-	
112,910.44	-	-	Hurricanes/Major Storms
(112,910.44)	-	-	
112,910.44	-	-	
3,423,846.73	(36,670.44)	(38,171.74)	
116,386.60	-	-	Reimbursable Relocation
20,000.00	-	-	
-	-	(24,490.09)	
-	(318.74)	-	
9,081.36	-	-	
-	-	(48,559.16)	Reimbursable Relocation
-	-	-	
204,691.14	-	-	
27,312.80	-	-	
7,890.32	-	-	
-	-	(1,665,146.38)	Reimbursable Relocation
70,603.09	-	(2,029,590.00)	
2,140.76	-	-	

14,732.29	-	(892,276.99)	
(3,201.95)	-	(3,125,259.79)	
(16.97)	-	-	
17,957.37	-	-	
25,940.41	-	-	
13,377.69	-	-	
479,991.63	-	-	
151,777.56	-	-	
(2,638.49)	-	-	
68,000.00	-	-	
-	-	-	
-	-	(232,733.48)	
19,631.31	-	-	
(9,081.36)	-	-	
204,691.13	-	-	
199.85	-	-	Reimbursable Relocation
10,708.11	-	-	
10,108.12	-	-	Reimbursable Relocation
70,366.67	-	-	
15,522.49	-	(2,255,136.41)	Reimbursable Relocation
58,865.19	-	(670,410.00)	
-	-	(380,962.30)	Reimbursable Relocation
10,863.02	-	-	
17,291.67	-	(226,554.71)	
237.84	-	(713,331.68)	
41,022.28	-	-	
11,822.36	-	-	
35,672.60	-	-	
-	-	(37,538.79)	Reimbursable Relocation
1,103,891.47	-	-	
243,935.92	-	-	
84,979.10	-	-	
(1,269.71)	-	-	
22,336.55	-	(23,472.19)	
-	-	(97,839.40)	Reimbursable Relocation
58,800.72	-	-	
7,660.78	(21,344.94)	-	
19,488.00	-	-	
-	-	(12,677.24)	Reimbursable Relocation
9,578.71	-	-	
-	-	(20,355.39)	Reimbursable Relocation
4,596.94	-	-	
-	-	(9,535.01)	Reimbursable Relocation
12,674.47	-	-	
-	-	(22,408.16)	Reimbursable Relocation
4,025.79	-	-	
-	-	(1,420.70)	Reimbursable Relocation

9,390.60	-	-	
9,149.33	-	-	
30,078.99	-	-	
4,630.25	-	-	
18,189.39	-	-	
8,180.01	-	-	
4,910.25	-	-	
6,672.65	-	-	
17,973.09	-	(20,212.38)	
9,372.88	-	-	
11,678.03	-	-	
29,282.31	-	-	
-	-	-	Sales/Exchange
32,746.15	-	-	Hurricanes/Major Storms
15,795.40	-	-	
-	-	-	Sales/Exchange
17,372.23	-	(16,616.38)	
4,712.75	(2,080.32)	-	
(41.76)	-	(424.03)	Reimbursable Relocation
7,393.21	(444.10)	(6,316.18)	
11,561.36	(785.48)	(1,002.14)	
-	-	-	Sales/Exchange
1,015.40	(201.02)	-	
24,895.17	(150.86)	-	
6,857.67	-	(95.22)	Reimbursable Relocation
62,141.81	(1,896.24)	-	
125.00	-	(78,675.74)	Reimbursable Relocation
75,923.25	(52.75)	-	
-	-	(11,342.13)	Reimbursable Relocation
195,095.10	(13,346.25)	(41,949.25)	
1,540.84	-	-	Hurricanes/Major Storms
44,897.26	(99,014.04)	6,274.44	
15,254.33	(17,886.71)	-	
29,405.17	(14,487.96)	-	
19,377.43	(2,478.98)	(2,151,446.32)	
29,473.24	(3,396.49)	1,619,104.43	
117,929.81	(696.17)	-	
-	-	(79,429.61)	Sales/Exchange
27,022.97	-	-	
-	-	7,523.92	Sales/Exchange
41,022.04	-	-	
-	-	4,139.96	Sales/Exchange
119,999.84	-	-	
9,653.08	(14,012.12)	-	
22,675.60	(1,556.06)	-	
19,527.77	(14,151.11)	-	
1,963.49	-	-	Hurricanes/Major Storms

39,396.32	1,234.22	-	
20,209.78	-	-	Hurricanes/Major Storms
7,435.92	(0.01)	-	
-	-	-	*Hurricanes/Major Storms*
303,210.25	(350,949.04)	(267,994.75)	
9,982.90	(38,863.60)	(291,880.76)	Reimbursable Relocation
384,102.80	(219,381.67)	(73,500.18)	
99.48	(745.13)	(75,250.77)	Reimbursable Relocation
580,346.83	(164,158.84)	292.02	
2,546.09	(158.07)	3,772.74	Reimbursable Relocation
701,106.73	(389,577.91)	(184,280.00)	
397.36	(0.70)	(8,155.64)	Reimbursable Relocation
1,851,440.18	(296,479.03)	(38,482.00)	
8,091.36	(1,719.31)	(2,478.18)	Reimbursable Relocation
1,313,886.91	(267,324.51)	(90,753.00)	
126.35	(19.72)	(161,189.33)	Reimbursable Relocation
1,104,814.51	(269,465.45)	(158,103.00)	
(0.02)	(0.01)	(24,856.61)	Reimbursable Relocation
-	-	-	Hurricanes/Major Storms
1,374,272.65	(170,537.04)	(866,217.46)	
-	-	54,748.23	Reimbursable Relocation
-	(95.79)	-	Hurricanes/Major Storms
1,192,191.25	(671,676.83)	(317,773.74)	
772,663.67	(277,455.79)	(26,145.09)	
-	-	(12,685.67)	Reimbursable Relocation
-	-	-	Hurricanes/Major Storms
963,242.90	(122,102.33)	(166,391.02)	
-	95.79	-	Hurricanes/Major Storms
918,158.42	(37,607.93)	(1,413,036.53)	
2,189,315.62	(63,891.64)	1,149,455.02	
2,758.91	-	(1,532.68)	Reimbursable Relocation
3,622.87	-	-	Hurricanes/Major Storms
859,748.31	(7,239.36)	(310,615.59)	
(7.47)	-	(1,027.78)	Reimbursable Relocation
-	-	(1,307,907.40)	Sales/Exchange
4,290.91	-	(31,574.14)	Hurricanes/Major Storms
748,063.17	(89,765.89)	(431,310.84)	
-	-	(1,125,668.36)	Sales/Exchange
39,087.82	-	(239,095.48)	Hurricanes/Major Storms
1,146,916.52	(18,294.33)	(149,202.67)	
-	-	68,226.54	Sales/Exchange
623,732.22	(2,959.92)	(105,082.61)	
438,204.39	(32,720.08)	(29,534.00)	
799,699.99	(111,354.54)	(1,409,770.86)	
761,477.44	(58,025.88)	(101,980.11)	
40,093.07	-	(8,021.57)	Hurricanes/Major Storms
2,655,390.37	(19,570.11)	(1,275.05)	

844.97	-	-	Reimbursable Relocation
66,245.22	-	-	Hurricanes/Major Storms
566,029.82	(78,503.38)	-	
(844.97)	-	-	Reimbursable Relocation
107.71	-	-	Hurricanes/Major Storms
2,363,498.31	(289,352.30)	(1,238,797.08)	
135,790.53	(39,474.63)	(621,580.41)	Reimbursable Relocation
200.78	(36.86)	(454.35)	Sales/Exchange
2,414,463.34	(294,690.22)	(1,283,207.21)	
136,536.58	(28,218.75)	(309,000.39)	Reimbursable Relocation
7,623.07	(335.19)	(117.53)	Sales/Exchange
2,426,528.40	(329,759.80)	(1,428,444.66)	
164,512.19	(40,467.26)	(395,303.56)	Reimbursable Relocation
161.35	(36.80)	-	Sales/Exchange
2,649,348.75	(375,438.52)	(956,180.64)	
160,979.73	(42,393.94)	(590,364.01)	Reimbursable Relocation
350.06	(317.01)	(0.05)	Sales/Exchange
3,124,646.61	(445,854.59)	(1,518,519.42)	
155,368.09	(33,472.63)	(517,745.18)	Reimbursable Relocation
0.94	(0.34)	(126.91)	Sales/Exchange
2,906,200.06	(353,200.37)	(367,377.95)	
140,647.78	(41,015.80)	(537,714.42)	Reimbursable Relocation
178.40	0.02	(1,741.05)	Sales/Exchange
4,122,103.86	(352,235.71)	(1,086,824.09)	
162,604.61	(61,684.89)	(1,072,204.13)	Reimbursable Relocation
(294.07)	(11.66)	0.09	Sales/Exchange
4,051,447.45	(482,367.83)	(1,319,876.30)	
145,403.53	(42,629.06)	(744,234.18)	Reimbursable Relocation
5.95	0.02	228.53	Sales/Exchange
1,821,687.13	(65,191.89)	(3,359,805.14)	Hurricanes/Major Storms
3,590,818.82	(189,674.74)	(1,984,991.10)	
169,965.30	(31,029.08)	(370,132.54)	Reimbursable Relocation
151.50	(0.05)	-	Sales/Exchange
8,377.82	(716.43)	(1,507.10)	Hurricanes/Major Storms
3,030,323.53	(330,708.49)	(1,583,410.31)	
174,591.74	(23,543.81)	(377,687.27)	Reimbursable Relocation
9,838.85	1,355.28	(38,737.74)	Hurricanes/Major Storms
2,699,136.74	(466,400.13)	(1,581,717.16)	
116,940.30	(24,146.48)	(868,864.65)	Reimbursable Relocation
18.62	0.18	(357,646.03)	Sales/Exchange
2,762,267.19	(592,918.52)	(1,056,738.81)	
(419,784.97)	(19,212.42)	154,632.99	Reimbursable Relocation
4,212.87	0.01	(325,264.57)	Sales/Exchange
3,743,969.58	(580,265.89)	(1,342,816.18)	
(225,882.14)	(5,445.19)	95,982.71	Reimbursable Relocation
547.12	(1.01)	0.23	Sales/Exchange
3,301,946.85	(285,936.82)	(1,094,166.80)	

154,396.26	(2,006.50)	(412,832.22)	Reimbursable Relocation
3,232.22	(0.01)	(4,874.77)	Sales/Exchange
3,458,651.63	(247,254.41)	(1,901,552.83)	
444,528.42	(125.22)	(944,436.13)	Reimbursable Relocation
617.29	(0.11)	837,845.58	Sales/Exchange
4,258,032.34	(153,841.66)	(190,438.70)	
505,104.73	(1,981.58)	(790,405.41)	Reimbursable Relocation
1,305.53	0.01	237.84	Sales/Exchange
4,101,694.11	(144,824.37)	(1,206,480.77)	
538,794.65	(349.82)	(404,982.51)	Reimbursable Relocation
347.70	-	-	Sales/Exchange
5,457,509.10	(111,069.38)	(1,182,799.13)	
997,921.86	611.52	(924,178.33)	Reimbursable Relocation
0.67	-	-	Sales/Exchange
4,358,423.75	(129,648.76)	(1,298,730.94)	
1,048,105.62	(529.79)	(428,293.94)	Reimbursable Relocation
5,766,789.68	(188,519.26)	(2,049,254.59)	
724,057.41	56.14	(530,519.17)	Reimbursable Relocation
4,219,671.54	-	0.06	Hurricanes/Major Storms
17,260,762.03	(28,628.40)	(1,519,491.14)	
1,175,971.03	365.33	(724,291.51)	Reimbursable Relocation
(624,165.19)	-	-	Hurricanes/Major Storms
9,859,812.84	(83,324.51)	(1,042,954.95)	
1,142,097.19	-	(579,446.67)	Reimbursable Relocation
135,728.22	-	-	Hurricanes/Major Storms
2,256,990.04	(1,101,846.66)	(252,475.09)	
256,755.63	(79,086.22)	(701,047.77)	Reimbursable Relocation
176.44	(235.62)	(0.01)	Sales/Exchange
2,574,797.63	(1,337,669.96)	18,181.76	
219,159.14	(59,311.15)	(372,201.21)	Reimbursable Relocation
61,528.91	(1,676.44)	(575,900.60)	Sales/Exchange
3,534,352.74	(1,422,020.97)	(333,556.10)	
285,875.33	(110,562.48)	(786,088.53)	Reimbursable Relocation
(5,193.89)	11.19	-	Sales/Exchange
4,157,526.73	(1,807,635.41)	(104,488.16)	
285,552.42	(70,212.05)	(1,095,961.93)	Reimbursable Relocation
9,780.31	(2,763.69)	(0.01)	Sales/Exchange
4,764,881.88	(2,086,338.59)	(224,056.79)	
280,114.98	(57,108.60)	(728,138.21)	Reimbursable Relocation
15.27	(11.45)	(232.02)	Sales/Exchange
3,799,072.19	(944,048.76)	(42,249.42)	
251,409.73	(67,934.89)	(894,051.17)	Reimbursable Relocation
(68.58)	0.03	(0.02)	Sales/Exchange
5,352,178.25	(1,215,330.96)	(292,871.51)	
311,550.01	(53,821.06)	(1,254,214.67)	Reimbursable Relocation
(358.55)	0.07	0.04	Sales/Exchange
4,583,419.72	(1,048,246.57)	(194,913.30)	

259,443.60	(54,813.36)	(979,021.20)	Reimbursable Relocation
(0.05)	(0.03)	118.82	Sales/Exchange
3,998,968.60	(113,460.67)	(9,548,857.85)	Hurricanes/Major Storms
3,378,861.91	(327,407.09)	(405,311.42)	
310,886.72	(34,511.70)	(1,025,931.87)	Reimbursable Relocation
6,346.54	(373.52)	(29,104.36)	Hurricanes/Major Storms
3,406,486.27	(529,416.55)	(136,612.90)	
293,925.45	(20,263.56)	(1,766,589.87)	Reimbursable Relocation
37,707.78	404.39	(193,561.46)	Hurricanes/Major Storms
3,325,250.61	(637,251.17)	(372,224.93)	
243,522.58	(25,095.93)	(614,937.42)	Reimbursable Relocation
0.20	(0.06)	(659,759.69)	Sales/Exchange
2,815,340.07	(809,839.91)	(887,795.16)	
488,688.18	(17,094.96)	(747,743.18)	Reimbursable Relocation
3,260.72	(0.29)	(331,877.88)	Sales/Exchange
4,488,362.03	(786,136.19)	(1,048,375.38)	
892,305.29	(2,722.81)	(557,859.82)	Reimbursable Relocation
8,428.48	2.18	0.14	Sales/Exchange
4,767,757.61	(382,542.06)	(626,587.09)	
705,052.73	(355.55)	(1,236,939.50)	Reimbursable Relocation
12,743.05	0.06	(10,142.73)	Sales/Exchange
5,239,889.70	(349,700.87)	(1,483,993.35)	
637,746.45	4,922.20	(1,167,688.47)	Reimbursable Relocation
3,171.15	(0.38)	(702,251.90)	Sales/Exchange
4,969,824.69	(200,170.69)	(408,885.53)	
738,103.31	(210.03)	(930,654.66)	Reimbursable Relocation
4,934.67	0.02	(0.20)	Sales/Exchange
6,243,464.28	(204,817.31)	(1,283,450.68)	
859,575.69	(269.28)	(611,126.91)	Reimbursable Relocation
(598.37)	-	-	Sales/Exchange
7,379,406.14	(150,785.72)	(955,026.76)	
1,762,042.65	(480.72)	(1,386,022.86)	Reimbursable Relocation
(21.14)	-	-	Sales/Exchange
4,878,021.94	(191,232.83)	(1,358,979.72)	
1,359,889.69	529.79	(1,288,053.85)	Reimbursable Relocation
6,468,419.72	(270,121.38)	(2,105,489.62)	
1,180,631.53	37.28	13,028.21	Reimbursable Relocation
3,517,455.72	-	(0.03)	Hurricanes/Major Storms
11,272,942.03	(37,391.34)	2,119,682.32	
1,460,042.97	794.24	(1,010,991.35)	Reimbursable Relocation
(1,299,270.84)	-	-	Hurricanes/Major Storms
9,702,641.70	(120,959.87)	(1,432,418.92)	
1,488,595.98	-	(743,565.25)	Reimbursable Relocation
305,031.62	-	-	Hurricanes/Major Storms
35,262.29	(8,435.24)	(35,717.77)	
1,086.60	(1,735.86)	(812,435.03)	Reimbursable Relocation
1.50	0.01	(0.01)	Sales/Exchange

30,871.97	5,426.92	(13,143.06)	
3,512.69	(1,655.10)	(275,091.96)	Reimbursable Relocation
(1.26)	(101.16)	-	Sales/Exchange
40,524.48	(12,135.48)	1,658.52	
3,679.48	(2,821.90)	(414,171.37)	Reimbursable Relocation
42,391.94	(4,400.02)	(2,426.25)	
2,704.94	(1,541.03)	(222,094.17)	Reimbursable Relocation
37,196.20	6,292.87	(4,311.17)	
2,941.33	(2,361.98)	(568,008.59)	Reimbursable Relocation
42.31	(4.35)	(0.03)	Sales/Exchange
47,776.35	34,043.31	(12,972.32)	
2,882.04	(1,970.46)	(437,309.98)	Reimbursable Relocation
(317.44)	(0.01)	(8,611.52)	Sales/Exchange
91,032.92	(8,367.97)	(8,132.83)	
2,522.49	(806.52)	(888,103.11)	Reimbursable Relocation
91,333.06	11,722.35	(50,798.63)	
3,850.36	(346.43)	(414,684.65)	Reimbursable Relocation
323.75	(11.20)	(39,816.71)	Hurricanes/Major Storms
65,753.09	(6,978.64)	(74,277.52)	
7,227.37	(316.99)	(62,748.53)	Reimbursable Relocation
332.02	-	-	Hurricanes/Major Storms
95,997.82	(6,029.77)	(215,944.98)	
4,010.36	(101.72)	(218,009.80)	Reimbursable Relocation
99.98	(4.52)	(29,265.50)	Hurricanes/Major Storms
77,916.27	(685.54)	(38,234.26)	
3,819.07	(808.40)	(562,834.14)	Reimbursable Relocation
73,523.39	(1,403.52)	(371,701.45)	
33,942.49	(956.12)	(1,068,102.31)	Reimbursable Relocation
88,439.72	(94.09)	(66,092.51)	
33,036.12	(82.79)	(234,467.09)	Reimbursable Relocation
-	(0.71)	(0.01)	Sales/Exchange
100,128.00	154.97	(155,503.72)	
27,113.01	(335.05)	(276,521.31)	Reimbursable Relocation
187.37	(0.05)	(13,513.72)	Sales/Exchange
217,271.89	114.03	(28,483.33)	
25,346.66	692.94	(590,542.56)	Reimbursable Relocation
-	-	(21,520.69)	Sales/Exchange
162,829.80	(5.00)	(33,556.68)	
27,242.52	0.02	(407,845.73)	Reimbursable Relocation
319.63	-	(158.15)	Sales/Exchange
187,307.81	(152.95)	(17,559.90)	
21,221.66	191.88	(206,363.54)	Reimbursable Relocation
62,174.63	(68.64)	(44,026.21)	
26,551.12	-	(253,539.86)	Reimbursable Relocation
62,653.37	(1,110.38)	(37,780.34)	
72,591.81	-	(223,169.09)	Reimbursable Relocation
94,732.98	-	(25,008.30)	

18,039.71	-	(1,287,383.40)	Reimbursable Relocation
4,742.06	-	-	Hurricanes/Major Storms
85,838.18	54.27	(200,026.95)	
20,653.16	-	(240,196.10)	Reimbursable Relocation
55,834.72	-	(39,499.78)	
50,769.94	-	(342,085.30)	Reimbursable Relocation
1,371.90	-	-	Hurricanes/Major Storms
10,301.05	(4,905.91)	(1,129.55)	
1,661.54	(775.35)	(10,680.20)	Reimbursable Relocation
57,214.68	(3,942.58)	(2,463.70)	
640.10	(212.02)	(4,780.98)	Reimbursable Relocation
(1.66)	(0.06)	(0.01)	Sales/Exchange
(17,787.32)	(3,153.58)	(7,723.62)	
2,207.13	(1,427.69)	(2,359.50)	Reimbursable Relocation
(14,211.37)	(2,466.35)	(7,586.89)	
38,084.17	(7,938.38)	(3,514.67)	Reimbursable Relocation
(54,484.10)	(551.66)	7,943.02	
53,461.29	(7,422.78)	(10,449.57)	Reimbursable Relocation
15.08	(15.70)	-	Sales/Exchange
(29,487.24)	(526.53)	(4,617.50)	
47,588.01	(659.68)	(21,373.08)	Reimbursable Relocation
(113.38)	-	(0.04)	Sales/Exchange
46,920.26	(21,457.90)	(5,212.89)	
90,799.63	(1,401.22)	(17,542.05)	Reimbursable Relocation
(48,077.27)	(4,147.76)	(5,377.17)	
59,407.60	(1,108.95)	(11,632.72)	Reimbursable Relocation
1,535.51	(214.97)	(8,587.77)	Hurricanes/Major Storms
(54,040.79)	(1,131.99)	(12,028.28)	
61,269.60	(1,162.93)	(4,225.19)	Reimbursable Relocation
(25,827.50)	(128.41)	(8,843.94)	
17,868.65	(1,088.11)	(12,524.79)	Reimbursable Relocation
(13.90)	0.79	-	Hurricanes/Major Storms
(55,508.85)	(39.34)	(14,313.57)	
3,283.00	(39.21)	(21,812.74)	Reimbursable Relocation
121,888.71	(1,277.45)	(17,967.99)	
2,004.25	(30.72)	(19,135.87)	Reimbursable Relocation
(39,182.84)	(10.58)	(27,271.73)	
8,572.72	(28.03)	(16,045.27)	Reimbursable Relocation
91.39	-	0.01	Sales/Exchange
612,751.71	29.03	(7,335.92)	
6,090.97	0.06	(17,933.14)	Reimbursable Relocation
901.46	(11.30)	(636.39)	Sales/Exchange
(503,082.07)	(9.91)	(9,486.59)	
6,805.65	0.83	(13,495.52)	Reimbursable Relocation
-	-	(1,514.33)	Sales/Exchange
195,173.09	0.10	(8,711.26)	
8,438.71	(40.24)	(9,927.79)	Reimbursable Relocation

0.03	-	-	Sales/Exchange
125,902.07	(16.60)	(5,673.67)	
5,695.17	-	(13,386.24)	Reimbursable Relocation
(326,211.40)	3.88	(13,590.21)	
830.29	-	(3,527.28)	Reimbursable Relocation
35,252.78	(10.54)	(20,768.11)	
1,133.41	-	(5,765.38)	Reimbursable Relocation
42,920.75	3.47	(37,922.74)	
643.81	-	(18,825.91)	Reimbursable Relocation
3,769.09	-	(0.01)	Hurricanes/Major Storms
78,223.77	(1.86)	(80,783.50)	
4,778.73	-	(4,813.25)	Reimbursable Relocation
0.04	-	-	Hurricanes/Major Storms
48,709.20	(29.41)	(36,913.98)	
3,951.29	-	(2,937.26)	Reimbursable Relocation
89.11	-	-	Hurricanes/Major Storms
268,245.78	(312,359.13)	(56,017.79)	
22,456.30	(14,885.31)	(565,156.47)	Reimbursable Relocation
6,836.96	(0.13)	(0.09)	Sales/Exchange
323,818.13	(259,794.61)	(73,882.15)	
34,595.51	(22,706.72)	(326,959.36)	Reimbursable Relocation
610.49	(2,825.00)	-	Sales/Exchange
325,573.74	(380,012.03)	(99,268.43)	
40,411.36	(26,663.41)	(352,096.13)	Reimbursable Relocation
344,313.56	(315,060.08)	(73,088.00)	
37,549.04	(22,896.79)	(320,764.89)	Reimbursable Relocation
60.92	(0.04)	0.01	Sales/Exchange
530,047.77	(326,213.25)	(171,768.89)	
30,245.68	(19,020.13)	(610,434.87)	Reimbursable Relocation
313.98	(154.26)	0.04	Sales/Exchange
467,866.70	(224,382.54)	(138,599.67)	
37,162.38	(11,256.25)	(772,097.51)	Reimbursable Relocation
(2,813.99)	(0.02)	(3,997.44)	Sales/Exchange
815,266.48	(308,612.53)	(143,963.38)	
36,338.72	(8,104.28)	(1,153,814.18)	Reimbursable Relocation
699,150.02	(233,681.63)	(330,438.50)	
44,220.20	(7,006.67)	(775,682.24)	Reimbursable Relocation
2,214.15	(11,345.01)	(1,280,157.65)	Hurricanes/Major Storms
583,375.82	(102,044.93)	(222,076.16)	
34,196.68	(2,459.76)	(158,111.11)	Reimbursable Relocation
521.83	(1,528.08)	-	Hurricanes/Major Storms
632,226.63	(65,195.07)	(483,769.00)	
19,213.97	247.66	(330,942.05)	Reimbursable Relocation
3,193.44	7,890.07	(59,503.97)	Hurricanes/Major Storms
800,881.45	(43,676.68)	(368,346.92)	
46,166.02	(3,036.73)	(917,402.53)	Reimbursable Relocation
1,458.25	(0.06)	0.01	Sales/Exchange

494,102.61	(46,197.20)	(514,652.90)	
256,942.89	(6,181.69)	(1,758,941.09)	Reimbursable Relocation
0.01	-	-	Sales/Exchange
449,542.45	(33,660.26)	(368,415.03)	
283,456.13	(938.95)	(380,330.68)	Reimbursable Relocation
132.18	(0.31)	0.02	Sales/Exchange
648,257.05	1,795.94	(664,332.48)	
174,727.31	4,817.45	(710,664.78)	Reimbursable Relocation
4,078.40	(69.89)	(8,769.02)	Sales/Exchange
884,425.61	436.41	(806,403.87)	
233,281.11	(76.78)	(572,254.82)	Reimbursable Relocation
-	-	(32,730.67)	Sales/Exchange
926,126.96	594.44	(782,383.20)	
165,581.03	2.85	(502,937.08)	Reimbursable Relocation
1,728.87	-	(390.56)	Sales/Exchange
824,327.00	(1,109.03)	(409,613.45)	
133,743.16	(44.57)	(168,950.85)	Reimbursable Relocation
756,634.19	307.92	(517,754.51)	
121,744.50	44.80	(347,508.16)	Reimbursable Relocation
669,472.83	(42.13)	(718,366.79)	
118,690.62	-	(106,666.03)	Reimbursable Relocation
953,796.74	-	(175,953.79)	
73,951.34	-	(523,675.51)	Reimbursable Relocation
72,575.79	-	-	Hurricanes/Major Storms
1,278,925.63	(33.07)	(2,053,139.58)	
201,500.81	0.25	(271,920.10)	Reimbursable Relocation
0.09	-	-	Hurricanes/Major Storms
2,284,090.20	(7.12)	(1,132,389.07)	
233,593.00	-	(438,358.75)	Reimbursable Relocation
7,637.81	-	-	Hurricanes/Major Storms
110,671.60	(624,439.69)	(51,636.39)	
6,859.92	(12,268.58)	(158,040.81)	Reimbursable Relocation
82.46	(345.11)	(181,882.98)	Sales/Exchange
153,541.54	(404,330.45)	(250,861.15)	
6,658.59	(2,375.16)	(159,429.08)	Reimbursable Relocation
158.84	(127.89)	(1,013,831.97)	Sales/Exchange
36,455.59	(512,100.32)	16,037.82	
7,659.42	(16,673.16)	(34,410.49)	Reimbursable Relocation
(40.02)	0.03	(0.01)	Sales/Exchange
61,628.27	(702,431.07)	(18,982.82)	
34,353.93	(53,644.54)	(22,221.51)	Reimbursable Relocation
66,885.97	(1,100,036.25)	(55,365.40)	
44,713.54	(46,681.77)	(104,683.79)	Reimbursable Relocation
98,288.53	(728,559.31)	79,831.81	
43,870.47	(4,857.64)	(130,840.60)	Reimbursable Relocation
-	(0.02)	(8,462.67)	Sales/Exchange
226,332.20	(167,655.00)	(86,869.81)	

71,576.80	(8,995.65)	(107,687.99)	Reimbursable Relocation
145,298.36	(80,418.21)	(42,136.82)	
52,736.92	(8,218.66)	(12,152.31)	Reimbursable Relocation
3,174.29	(21,992.06)	(259,929.06)	Hurricanes/Major Storms
105,296.55	(58,680.95)	(97,856.00)	
50,190.21	(8,096.81)	(24,254.76)	Reimbursable Relocation
226.57	(2,721.67)	-	Hurricanes/Major Storms
101,903.01	(132,458.34)	94,472.00	
23,236.76	(6,090.98)	(145,490.69)	Reimbursable Relocation
590.10	(920.97)	(190,001.62)	Hurricanes/Major Storms
72,996.11	(154,257.32)	(144,478.86)	
9,921.53	(250.04)	(89,044.86)	Reimbursable Relocation
306,000.47	(117,492.63)	(414,159.36)	
26,889.31	7,132.40	149,847.01	Reimbursable Relocation
752.80	(0.01)	(807.50)	Sales/Exchange
270,174.77	(120,737.38)	(389,707.07)	
21,535.68	(3,426.41)	169,894.55	Reimbursable Relocation
-	(20,458.67)	-	Hurricanes/Major Storms
1,827,254.89	(55,344.01)	(199,667.58)	
13,885.37	3,316.53	89,630.56	Reimbursable Relocation
171.29	(428.07)	0.05	Sales/Exchange
(917,935.10)	(50,801.04)	(337,262.07)	
19,082.60	-	(100,363.71)	Reimbursable Relocation
106.32	-	(259.67)	Sales/Exchange
805,902.60	(32,139.98)	(208,037.89)	
27,552.86	(156.60)	(41,518.74)	Reimbursable Relocation
(0.02)	-	(0.02)	Sales/Exchange
570,810.33	(30,664.58)	(518,013.45)	
9,619.02	-	(5,912.59)	Reimbursable Relocation
(1,077,657.44)	(22,838.46)	(175,523.81)	
(944.07)	-	(13,503.66)	Reimbursable Relocation
26,637.62	(28,651.05)	(198,696.01)	
529.13	-	(85,234.57)	Reimbursable Relocation
52,308.07	(40,927.33)	(155,040.34)	
(422.56)	-	(194,355.86)	Reimbursable Relocation
18,142.83	-	-	Hurricanes/Major Storms
50,152.66	(5,495.04)	(6,729.32)	
(78.21)	-	(8,231.08)	Reimbursable Relocation
0.03	-	-	Hurricanes/Major Storms
111,978.54	(18,322.53)	15,291.94	
735.12	-	(793.67)	Reimbursable Relocation
211.19	-	-	Hurricanes/Major Storms
2,527,490.16	(68,916.11)	(93,640.50)	
1,028.89	(6,959.25)	(108.64)	Reimbursable Relocation
1,747,103.82	(150,767.95)	(460,952.09)	
394.36	(3,262.70)	(2,115.63)	Reimbursable Relocation
600.60	(2.42)	(0.12)	Sales/Exchange

1,598,393.33	324,773.64	(381,836.31)	
294.39	(3,963.94)	(3,258.56)	Reimbursable Relocation
(40.03)	-	-	Sales/Exchange
1,840,586.74	122,028.39	(166,781.24)	
134.51	63.05	(14,960.26)	Reimbursable Relocation
2,398,593.41	157,360.27	(64,405.78)	
31.38	(6.92)	(1,615.59)	Reimbursable Relocation
2,266,413.80	671,122.74	(64,867.49)	
136.31	(1,643.90)	(8,080.92)	Reimbursable Relocation
2,455,332.75	78,517.55	(8,379,837.07)	
287.54	(1,498.14)	3,951.01	Reimbursable Relocation
2,878,767.89	57,585.44	1,762,419.06	
44.81	108.60	194.63	Reimbursable Relocation
0.03	-	557.41	Sales/Exchange
8,759.49	(103,537.26)	(163,125.79)	Hurricanes/Major Storms
2,446,207.14	(42,874.05)	(544,364.03)	
351.00	(865.52)	0.26	Reimbursable Relocation
3,602,392.42	(61,855.06)	(376,218.31)	
57.46	(1,693.25)	(13,040.35)	Reimbursable Relocation
106.91	132.84	(2,505.46)	Hurricanes/Major Storms
4,355,409.72	(13,004.20)	(281,411.08)	
1,304.64	(1,043.42)	(2,583.41)	Reimbursable Relocation
4,354,874.67	(38,037.23)	(185,223.68)	
16,396.99	(1,545.82)	(44,564.55)	Reimbursable Relocation
(0.03)	(0.02)	(14,525.52)	Sales/Exchange
5,852,975.21	(18,138.06)	(195,182.49)	
19,423.48	324.95	(66,363.72)	Reimbursable Relocation
5,643,016.46	5,829.45	(352,917.27)	
10,104.56	(1,073.53)	(40,221.98)	Reimbursable Relocation
151.11	-	(97,371.62)	Sales/Exchange
6,123,576.72	(11,576.23)	(278,858.09)	
938.81	1,329.49	(15,119.70)	Reimbursable Relocation
0.02	-	(33,864.80)	Sales/Exchange
5,835,314.05	(73,123.95)	(156,015.94)	
409.82	(0.01)	(2,304.94)	Reimbursable Relocation
-	-	2,190.40	Sales/Exchange
5,507,689.71	(267,506.46)	(224,692.63)	
2,077.06	(807.31)	(718.58)	Reimbursable Relocation
4,721,622.11	(68,461.39)	(132,690.89)	
1,338.17	812.10	(19,843.76)	Reimbursable Relocation
6,789,285.55	(8,018.10)	(203,805.39)	
860.00	-	(681.13)	Reimbursable Relocation
6,237,596.10	11,634.61	74,176.22	
548.80	-	(60,232.16)	Reimbursable Relocation
77,800.36	-	(0.08)	Hurricanes/Major Storms
7,118,528.43	(72,838.77)	(212,889.44)	
725.48	-	(171.66)	Reimbursable Relocation

2,922,533.35	-	-	Hurricanes/Major Storms
6,577,465.51	25,077.92	(225,984.48)	
3,300.60	-	(1,791.28)	Reimbursable Relocation
15,700.41	-	-	Hurricanes/Major Storms
545,228.02	(61,630.92)	(13,514.38)	
3,493.87	(460.96)	(11,442.07)	Reimbursable Relocation
34.99	0.02	(0.07)	Sales/Exchange
511,089.33	(71,039.35)	(10,871.20)	
3,071.55	(280.55)	(2,970.51)	Reimbursable Relocation
3,273.19	(65.98)	(0.05)	Sales/Exchange
497,374.88	(113,574.24)	(13,609.85)	
3,272.80	(4,515.24)	(2,944.79)	Reimbursable Relocation
(105.07)	(30.37)	(0.03)	Sales/Exchange
538,933.03	(110,059.54)	(8,099.01)	
1,853.14	(38,904.82)	(946.98)	Reimbursable Relocation
514,695.04	(80,363.57)	(12,518.47)	
6,291.09	(35,922.73)	(5,611.93)	Reimbursable Relocation
0.43	(0.06)	0.01	Sales/Exchange
516,992.12	(52,524.62)	(17,399.13)	
4,797.24	(2,649.12)	(14,400.24)	Reimbursable Relocation
18.61	0.02	-	Sales/Exchange
879,213.22	(69,009.44)	(12,518.13)	
8,992.61	(3,040.82)	(7,369.08)	Reimbursable Relocation
(176.14)	(0.05)	-	Sales/Exchange
840,381.91	(51,793.90)	(19,113.14)	
6,491.30	(4,956.93)	(4,386.39)	Reimbursable Relocation
(0.04)	(0.02)	9.16	Sales/Exchange
334,006.16	(7,230.18)	(552,127.81)	Hurricanes/Major Storms
1,032,516.78	(33,444.46)	(30,358.09)	
3,806.74	(5,849.16)	(1,538.91)	Reimbursable Relocation
988.27	-	(1,163.23)	Hurricanes/Major Storms
1,058,620.58	(28,602.66)	(41,942.74)	
17,331.69	(4,283.72)	(3,490.51)	Reimbursable Relocation
12,985.08	(177.73)	(20,348.66)	Hurricanes/Major Storms
788,251.96	(21,356.10)	(41,143.63)	
34,745.62	(100.34)	(5,036.47)	Reimbursable Relocation
-	-	-	Sales/Exchange
606,838.10	(36,314.01)	(38,450.99)	
299,286.15	(1,607.80)	(38,579.91)	Reimbursable Relocation
80.50	(0.22)	(76,786.44)	Sales/Exchange
741,852.40	(27,939.17)	(247,268.57)	
292,877.16	(270.81)	(45,821.38)	Reimbursable Relocation
921.28	0.03	-	Sales/Exchange
959,326.14	(14,812.92)	(107,483.40)	
161,097.00	(44.79)	(26,087.11)	Reimbursable Relocation
2,452.94	0.04	(2,853.18)	Sales/Exchange
1,236,826.15	(12,705.44)	(226,096.62)	

10,260.77	(0.02)	(17,705.22)	Reimbursable Relocation
-	-	(40,100.53)	Sales/Exchange
1,525,709.60	(7,863.29)	(97,351.45)	
14,111.01	(1.84)	(27,203.50)	Reimbursable Relocation
(0.09)	-	0.01	Sales/Exchange
1,606,408.17	(7,964.18)	(161,731.08)	
7,307.56	-	(5,606.10)	Reimbursable Relocation
1,350.61	-	-	Sales/Exchange
2,103,100.22	(5,696.31)	(46,110.42)	
2,499.97	-	(4,196.44)	Reimbursable Relocation
580.17	-	-	Sales/Exchange
1,199,521.96	(7,453.22)	(56,760.64)	
6,280.63	-	(2,714.06)	Reimbursable Relocation
2,557,464.20	(10,149.54)	(242,443.67)	
2,468.82	-	(205.53)	Reimbursable Relocation
1,804,602.48	-	0.01	Hurricanes/Major Storms
2,341,807.07	(1,297.06)	(163,398.76)	
4,508.58	-	(718.84)	Reimbursable Relocation
2,301,725.01	(4,707.84)	(89,405.21)	
6,523.03	-	(5,343.36)	Reimbursable Relocation
366.24	-	-	Hurricanes/Major Storms
23,578.36	(1,751.34)	(9,184.23)	
1,855.12	(104.58)	(19,861.70)	Reimbursable Relocation
7.50	(0.01)	(0.02)	Sales/Exchange
31,684.40	(2,835.75)	(5,465.07)	
805.28	(139.53)	(4,169.47)	Reimbursable Relocation
(2.38)	-	0.02	Sales/Exchange
16,042.84	(6,930.06)	(8,315.40)	
2,424.43	(329.95)	11,288.88	Reimbursable Relocation
22,994.14	(8,642.57)	(12,656.74)	
8,675.83	(705.03)	(10,701.81)	Reimbursable Relocation
21,813.17	(8,639.79)	(9,702.44)	
12,040.99	(718.51)	(7,503.89)	Reimbursable Relocation
27,169.72	(4,656.83)	(10,103.65)	
11,377.34	(512.82)	(11,829.51)	Reimbursable Relocation
76,731.15	(6,491.70)	(10,725.41)	
18,864.27	(123.33)	(6,613.32)	Reimbursable Relocation
55,931.12	(5,545.45)	(61,130.51)	
12,754.97	(106.56)	(2,156.39)	Reimbursable Relocation
17.38	(4.94)	(13,441.22)	Hurricanes/Major Storms
50,362.03	(5,677.42)	(49,188.49)	
13,021.83	(277.01)	(2,027.68)	Reimbursable Relocation
74,254.19	(998.99)	(56,723.82)	
4,514.25	(73.14)	(2,629.78)	Reimbursable Relocation
860.10	(1.26)	(21,894.76)	Hurricanes/Major Storms
39,007.51	(354.69)	(34,875.78)	
2,440.18	(24.94)	(14,672.79)	Reimbursable Relocation

-	-	(6,027.17)	Sales/Exchange
66,611.59	(294.58)	(56,476.36)	
5,755.55	(571.17)	(42,435.80)	Reimbursable Relocation
(0.02)	-	-	Sales/Exchange
42,409.45	(95.84)	(289,612.05)	
13,821.92	(67.09)	(16,205.25)	Reimbursable Relocation
77,874.85	47.86	(114,745.31)	
8,214.28	(58.51)	(38,099.06)	Reimbursable Relocation
1,381.17	-	(0.03)	Sales/Exchange
71,390.15	(0.04)	(174,987.85)	
10,550.53	(0.25)	(16,900.80)	Reimbursable Relocation
-	-	(7,801.53)	Sales/Exchange
95,026.45	136.19	(157,946.29)	
7,887.20	0.46	(9,477.40)	Reimbursable Relocation
179.54	-	(10.28)	Sales/Exchange
203,058.68	(1,152.32)	(67,688.26)	
7,547.65	-	(4,978.04)	Reimbursable Relocation
232,497.10	60.22	(188,287.60)	
4,126.92	-	(1,466.94)	Reimbursable Relocation
319,569.35	3.45	(147,429.40)	
20,221.78	-	(404.53)	Reimbursable Relocation
631,239.16	-	926,620.71	
514.15	-	(0.50)	Reimbursable Relocation
33,305.34	-	-	Hurricanes/Major Storms
799,024.99	8.04	(2,225,451.78)	
(335.45)	-	(2,637.17)	Reimbursable Relocation
904,980.93	(1.56)	(249,446.03)	
887.39	-	(377.18)	Reimbursable Relocation
67.61	(461.61)	(1,992.00)	
-	-	-	Reimbursable Relocation
1,781.25	(15,384.91)	(237,353.20)	
-	-	(25,442.98)	Reimbursable Relocation
-	-	-	Sales/Exchange
688.38	14,233.65	4,638.77	
(0.01)	(57.91)	270.93	Reimbursable Relocation
167.75	(1,576.17)	(118,553.51)	
18.62	5.29	-	Reimbursable Relocation
164.84	(14,830.43)	(500.00)	
-	-	-	Reimbursable Relocation
470.07	346,717.46	54.44	
-	-	-	Reimbursable Relocation
-	-	(191.37)	Sales/Exchange
90.57	(270,723.37)	(248,913.50)	
-	-	-	Reimbursable Relocation
62.21	(20,805.67)	43,538.55	
-	-	-	Reimbursable Relocation
-	-	-	Hurricanes/Major Storms

222.70	(8,790.96)	(36,999.68)	
-	-	-	Reimbursable Relocation
69.73	(189.01)	(13,460.54)	
-	-	-	Reimbursable Relocation
-	(42.14)	-	
-	-	-	Reimbursable Relocation
-	-	(220.82)	
-	-	(5,870.07)	Reimbursable Relocation
735.75	(68,495.04)	-	
4.90	-	(459.65)	Reimbursable Relocation
259.92	52,062.27	1,566.55	
148.49	-	(40.77)	Reimbursable Relocation
(0.01)	-	(7,996.16)	Sales/Exchange
584.12	4,290.95	(12.60)	
97.58	-	(0.02)	Reimbursable Relocation
(0.03)	-	(9,768.55)	Sales/Exchange
19.41	(282.54)	(311.32)	
227.28	-	(0.01)	Reimbursable Relocation
82.29	-	338.75	Sales/Exchange
1,939,626.91	984.62	-	
243.65	-	-	Reimbursable Relocation
-	-	-	Sales/Exchange
1,927,382.04	(1,841.18)	(112.59)	
(135.59)	-	(0.16)	Reimbursable Relocation
1,654,632.04	(2,610.68)	(252.68)	
1,004,173.58	9,057.52	(113.80)	
0.43	-	-	Reimbursable Relocation
2,478.51	-	-	Hurricanes/Major Storms
1,574,066.11	(8,747.53)	(433.67)	
-	-	-	Reimbursable Relocation
61,944.22	-	-	Hurricanes/Major Storms
1,676,856.38	(19,687.23)	(126.33)	
-	-	-	Reimbursable Relocation
145,433.24	(62,619.49)	(1,321.73)	
1,669.35	(998.50)	(940.00)	Reimbursable Relocation
63.13	(0.03)	(0.02)	Sales/Exchange
185,233.43	(60,754.30)	(716.64)	
(467.27)	141.07	(967.98)	Reimbursable Relocation
42.66	(31.01)	0.02	Sales/Exchange
206,367.24	(59,691.69)	(786.34)	
402.71	(262.15)	(395.90)	Reimbursable Relocation
91.44	(5.99)	(0.02)	Sales/Exchange
151,791.20	(59,107.66)	(1,202.18)	
421.34	(115.94)	(658.85)	Reimbursable Relocation
225,887.41	(273,981.14)	(4,711.15)	
645.77	(382.47)	(1,169.31)	Reimbursable Relocation
295,311.37	(440,119.93)	1,419.00	

1,270.69	(809.93)	(1,928.38)	Reimbursable Relocation
357,207.66	(44,507.91)	(6,479.69)	
2,840.12	133.88	(4,319.81)	Reimbursable Relocation
42.36	(15.34)	0.03	Sales/Exchange
213,449.82	(17,092.57)	(10,489.89)	
2,310.24	(61.93)	(5,207.64)	Reimbursable Relocation
293.47	(4.04)	(4,823.47)	Hurricanes/Major Storms
241,059.74	(11,710.94)	(10,515.10)	
583.60	(37.27)	896.16	Reimbursable Relocation
279,860.54	(7,214.72)	(21,225.63)	
2,160.30	(202.95)	(513.12)	Reimbursable Relocation
1,026.91	(0.03)	(0.02)	Sales/Exchange
(13.87)	0.63	(0.01)	Hurricanes/Major Storms
197,139.97	(4,260.00)	(10,039.23)	
30,004.69	(267.13)	(1,870.30)	Reimbursable Relocation
(466.37)	(0.03)	0.04	Sales/Exchange
99,667.34	(1,877.15)	(47,123.18)	
126,613.74	(3,026.89)	(170,221.26)	Reimbursable Relocation
-	-	0.02	Sales/Exchange
98,052.73	(2,001.40)	(45,983.40)	
87,186.47	8.71	(107,667.00)	Reimbursable Relocation
146,463.60	(1,448.47)	(118,902.92)	
57,644.66	148.42	(75,435.16)	Reimbursable Relocation
278,127.13	(1,846.20)	(309,412.81)	
15,188.25	2.28	(18,169.31)	Reimbursable Relocation
-	-	(14,394.03)	Sales/Exchange
307,137.27	(252.83)	(329,766.73)	
23,471.99	-	(27,079.14)	Reimbursable Relocation
287,725.67	76.54	(133,254.58)	
12,975.75	-	(7,661.39)	Reimbursable Relocation
175,866.97	(95.39)	(34,294.28)	
689.00	-	(3,851.23)	Reimbursable Relocation
117,899.30	5.79	(2,574.77)	
957.36	-	(1,283.55)	Reimbursable Relocation
149,585.12	-	124,881.83	
1,754.84	-	(614.55)	Reimbursable Relocation
82,551.84	-	-	Hurricanes/Major Storms
140,444.63	(5.79)	(301,332.99)	
997.69	-	(955.54)	Reimbursable Relocation
(22.52)	-	-	Hurricanes/Major Storms
94,507.07	-	(23,587.86)	
1,261.11	-	(1,173.30)	Reimbursable Relocation
17,180.81	-	-	Hurricanes/Major Storms
478,522.21	111,184.38	(55,688.24)	
11,655.71	(4,604.26)	(84,908.61)	Reimbursable Relocation
251.72	(16.07)	0.01	Sales/Exchange
404,181.07	142,991.19	(508,373.59)	

12,993.76	(4,071.03)	(30,784.77)	Reimbursable Relocation
72.50	(0.94)	(5,902.77)	Sales/Exchange
390,687.91	85,162.90	(37,218.06)	
16,068.64	(8,870.92)	(4,551.18)	Reimbursable Relocation
0.13	(0.06)	(0.05)	Sales/Exchange
379,208.50	153,694.47	(74,560.40)	
9,577.10	(5,377.70)	(21,368.81)	Reimbursable Relocation
0.03	(0.05)	0.06	Sales/Exchange
380,698.84	172,472.74	(36,184.78)	
21,286.33	(4,583.93)	(37,427.55)	Reimbursable Relocation
8.57	(174.32)	0.14	Sales/Exchange
327,097.07	952,466.54	(64,078.54)	
18,096.31	(7,182.97)	(69,045.99)	Reimbursable Relocation
0.33	0.01	0.06	Sales/Exchange
548,025.30	192,889.50	(40,649.79)	
18,819.74	(6,484.74)	(45,730.04)	Reimbursable Relocation
(3.80)	(0.04)	(0.01)	Sales/Exchange
609,511.99	220,039.82	(53,684.31)	
5,396.57	(2,037.10)	(93,617.97)	Reimbursable Relocation
354,990.92	(20,953.99)	(2,816,317.93)	Hurricanes/Major Storms
809,651.35	(67,120.35)	(148,994.40)	
11,356.47	(3,121.56)	(45,048.53)	Reimbursable Relocation
2,293.93	(157.08)	(146.32)	Hurricanes/Major Storms
1,051,357.58	(24,468.71)	(115,001.75)	
9,865.35	(4,000.97)	(15,662.94)	Reimbursable Relocation
0.01	-	0.01	Sales/Exchange
12,458.95	102.26	(171,606.51)	Hurricanes/Major Storms
940,347.94	(119,117.55)	(80,707.21)	
98,105.31	(5,250.05)	(21,966.90)	Reimbursable Relocation
524,559.25	(191,982.91)	(452,349.78)	
662,875.89	(8,625.77)	(750,114.72)	Reimbursable Relocation
130.52	(0.27)	(17,507.94)	Sales/Exchange
377,509.76	(154,279.48)	(318,253.91)	
442,982.33	(550.93)	(490,835.92)	Reimbursable Relocation
34.57	(0.05)	0.05	Sales/Exchange
728,527.12	(39,352.90)	(865,017.69)	
273,968.42	359.88	(383,811.03)	Reimbursable Relocation
91.01	0.01	(35.17)	Sales/Exchange
1,203,219.99	(7,795.84)	(2,065,941.71)	
28,520.33	(2,684.00)	(60,915.19)	Reimbursable Relocation
-	-	(17,272.64)	Sales/Exchange
1,252,097.34	(2,617.87)	(1,524,790.04)	
52,747.47	(310.75)	(106,236.08)	Reimbursable Relocation
0.03	-	-	Sales/Exchange
1,744,825.85	(3,817.00)	(361,915.75)	
66,539.93	0.08	(30,156.53)	Reimbursable Relocation
1,753,728.63	(57,054.87)	(742,917.82)	

82,005.69	-	(42,073.79)	Reimbursable Relocation
1,370,507.45	(87,161.06)	(414,975.27)	
72,923.46	-	(13,258.60)	Reimbursable Relocation
2,909,760.52	(105,439.87)	(1,057,972.97)	
92,169.82	-	(30,144.05)	Reimbursable Relocation
1,223,052.04	-	0.05	Hurricanes/Major Storms
2,733,447.69	(100,716.97)	(1,307,994.13)	
96,608.86	-	(10,684.16)	Reimbursable Relocation
(389.79)	-	-	Hurricanes/Major Storms
2,092,176.51	(113,462.36)	(456,122.82)	
132,924.13	-	(33,984.04)	Reimbursable Relocation
643,933.96	-	-	Hurricanes/Major Storms
2,247.14	(4,101.07)	-	
6,997.99	(101.10)	-	
178,132.18	-	(55.00)	
10,156.08	(6,203.54)	-	
9,303.86	-	(4,035.58)	
14,926.92	-	(44,100.00)	
-	-	(312,104.16)	Sales/Exchange
93,303.94	-	-	
9,859.29	-	(10,136.06)	
-	-	(252,315.35)	Sales/Exchange
91,320.00	-	(540,517.51)	Hurricanes/Major Storms
14,088.31	-	-	
-	-	(77,003.61)	Sales/Exchange
17,220.00	-	(338,149.00)	Hurricanes/Major Storms
168,484.75	-	-	
-	-	-	Sales/Exchange
-	-	47,320.00	Hurricanes/Major Storms
186,189.45	-	-	
-	-	(1,774,091.78)	Sales/Exchange
64,692.00	-	-	Hurricanes/Major Storms
1,491,264.71	-	(1,719,964.20)	
-	-	(2,210,094.65)	Sales/Exchange
449,115.72	-	-	
-	-	(1,470,115.29)	Sales/Exchange
344,168.12	-	(5,450.00)	
-	-	247,660.24	Sales/Exchange
61,533.24	-	(55,660.00)	
-	-	(2,624,291.65)	Sales/Exchange
93,581.47	-	55,660.00	
-	-	-	Sales/Exchange
174,511.71	-	-	
63,539.75	-	-	
50,498.92	-	-	
184,632.26	-	(318,632.34)	
-	-	(1,742,695.17)	Sales/Exchange

76,239.34	-	-	Hurricanes/Major Storms
229,664.30	-	(4,204.00)	
92,837.67	-	-	Hurricanes/Major Storms
459,239.33	-	(1,151.00)	
115,604.60	-	-	Hurricanes/Major Storms
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
20,088.44	-	10.00	
1,576.81	-	-	
211.02	-	-	
3,696.68	-	-	
-	-	(4,028,000.00)	
-	-	(4,234,250.00)	
-	-	(408,516.20)	
-	-	(2,921.00)	
-	-	(399,615.64)	
-	-	(1,268,000.00)	
-	-	(712,900.00)	
-	-	(712,900.00)	
-	-	(4,310,000.00)	
23.61	-	(41,680.85)	
-	-	(118,955.12)	
-	-	(44,254.10)	
-	-	(55,956.09)	
519.54	-	(58,752.33)	
-	-	(8,987.18)	
-	-	(78,811.42)	
-	-	(42,530.81)	
-	-	(33,820.83)	
-	-	(18,455.96)	
-	-	(36,817.06)	
-	-	(20,141.59)	
-	-	(26,965.78)	

-	-	(49,433.46)
-	-	(55,540.32)
1,149.24	-	(87,531.72)
-	-	(27,290.95)
-	-	(46,420.94)
-	-	(44,457.55)
-	-	(30,429.08)
-	-	(183,427.38)
-	-	-
259.88	-	(125,543.02)
-	-	(179,629.32)
-	-	(91,474.99)
-	-	(221,378.01)
44.88	-	(263,488.54)
-	-	(76,938.24)
-	-	(174,785.82)
-	-	(554,805.44)
-	-	(453,571.44)
-	-	(177,164.00)
-	-	(358,409.39)
-	-	(22,978.20)
28.52	-	(851,294.60)
54.00	-	(383,699.47)
(1,625.72)	-	(320,235.48)
5,532.51	-	(404,337.55)
-	-	(191,142.01)
-	-	(182,471.72)
-	-	(222,934.82)
-	-	(459,536.60)
-	-	(1,940,478.80)
-	-	-
2,730.04	-	(979,607.23)
-	-	(905,554.48)
-	-	(424,334.27)
292.49	-	(1,118,552.93)
8,223.99	-	(1,258,814.90)
11,687.19	-	(489,400.63)
(11,777.37)	-	(1,911,125.46)
32,798.77	-	(2,555,179.47)
33,650.86	-	(2,206,139.27)
(20,008.72)	-	(1,872,359.18)
(22,826.81)	-	(2,154,689.04)
57,299.41	-	(2,844,963.94)
(39,706.16)	-	(1,187,783.06)
67,000.93	-	(3,513,063.01)
(76,409.64)	-	(2,373,130.47)
32,472.53	-	(2,079,397.26)

6,369.40	-	(1,842,310.12)	
21,600.91	-	(2,245,115.93)	
-	-	(645,547.84)	
898.97	-	(1,443,916.41)	
-	-	(9,000.00)	Sales/Exchange
277.29	-	(9,020,264.58)	
(7,813.37)	-	(1,023,206.48)	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	(41,265.65)	
-	-	-	
-	-	(32,523.55)	
-	-	(83,733.43)	
-	-	(29,728.36)	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
90.18	-	(49,250.83)	
-	-	(80,857.67)	
-	-	(25,590.61)	
-	-	(59,836.89)	
-	-	(111,578.19)	
-	-	(28,563.74)	
-	-	(198,303.33)	
-	-	(68,126.51)	
-	-	(173,274.16)	
-	-	(69,141.88)	
-	-	(174,811.75)	
-	-	(25,493.22)	
-	-	(91,197.85)	
-	-	(107,037.34)	
(384.73)	-	(236,905.57)	
1,765.20	-	(99,426.93)	
-	-	(78,647.45)	
-	-	(13,841.57)	
3,483.89	-	(542,002.50)	
(1.59)	-	(9,343.58)	
-	-	(1,367,139.87)	
-	-	-	
-	-	(109,457.05)	
-	-	(77,968.31)	
-	-	(14,131.07)	

-	-	(93,605.63)	
-	1,287.34	(100,006.46)	
-	-	(10,914.19)	
-	-	(118,181.08)	
-	-	(81,548.64)	
-	-	(36,121.49)	
-	-	(83,621.05)	
-	-	(76,756.42)	
-	-	(148,413.13)	
-	-	(13,198.19)	
-	-	(300,335.80)	
(733.67)	-	(138,711.96)	
2,684.41	-	(31,576.35)	
-	-	-	
-	-	(51,417.26)	
-	-	(12,089.66)	
-	-	(351,903.46)	
-	-	(415,275.00)	
-	-	-	
-	-	(11,802.60)	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	(53,310.51)	
-	-	(11,177.82)	
-	-	-	
-	-	-	
-	(370.74)	-	
-	(649.18)	-	
-	649.18	-	
-	-	-	
108.47	-	-	
-	(51.10)	-	Reimbursable Relocation
844.80	-	-	
-	0.17	-	Reimbursable Relocation
-	-	-	Sales/Exchange
37,856.56	-	(17,000.00)	
(231.66)	-	-	
-	-	-	Sales/Exchange
9,762.81	-	-	
7.92	-	(1,688.11)	Reimbursable Relocation
42,013.82	-	(876,906.66)	
369.39	-	(58,697.56)	Reimbursable Relocation
5,008.43	-	(776,874.68)	
(418.79)	-	(86,271.81)	Reimbursable Relocation
-	-	(71,543,064.78)	Sales/Exchange

123,538.57	-	-	
51.90	-	447.13	Reimbursable Relocation
719.31	-	-	
346.48	-	(59,494.02)	Reimbursable Relocation
(717.09)	-	(1,062,589.41)	
-	-	(689.90)	Reimbursable Relocation
-	-	(224,802.06)	Reimbursable Relocation
-	-	(93,154.38)	
-	-	-	
-	-	-	

0 Regular Retirement
1 Reimbursed Retirement
2 Sale
3 Transfer
4 Beginning-of-Interval Transfer
5 Acquisition
6 Adjustment
7 Outlier Retirement
8 Ending Balance
9 Addition

Q.

Net Salvage Account 314. For the net salvage information on Exhibit CRC-1 page 442 for Account 314, please provide all workpapers, analyses, assumptions, considerations and/or materials underlying or supporting a zero level of net salvage, retirements and cost of removal by year for the years 2004 through 2007, and the view that zero net salvage levels are indicative of the company's remaining investment.

A.

The net salvage for this account is for interim retirements only. Net salvage for this account has been up and down, some years there were high salvage and some years there were high removal costs, some year's net salvage is positive and some years it is negative. During the past few years there have been high costs of removal and high salvage, some years almost netting to zero. Currently the approved net salvage for this account is negative 2 percent. It is difficult to establish a pattern for this account and therefore net salvage was left at zero at this time for this account See FPL's response to Depreciation - OPC's First Request for Production of Documents No, 12 ("Depr-OPC 1st Set of POD No 12, 4 of 5.doc" and "Depr-OPC 1st Set of POD No 12, 5 of 5 xls").

Hearing Exhibit - 00007517

Q.
Net Salvage Account 315. For net salvage information on Exhibit CRC – 1, page 444 for Account 315, please provide all workpapers, assumptions, considerations and/or materials underlying or supporting FPL's proposed negative 12% level of net salvage, retirements and cost of removal by year for the years 2005 through 2007, and on which FPL relies for the view that such net salvage levels are indicative of the company's remaining investment.

A.
The net salvage for this account was for interim retirements only. Looking at the data on page 444 for Account 315 shows that the cost of removal increasing and the salvage has been decreasing over the past 7-8 years. The 22 year band, 1986-2007 shows an overall percent net salvage of negative 19 percent, looking at the 5 year band shows net salvage is negative 28 percent. This increasing trend is the result of higher recorded cost of removal. The current approved net salvage for this account is negative 10 percent and should be increased The consultant chose to make a conservative increase in net salvage to negative 20 percent This percentage was based on the total account but will only be applied to interim retirements in the future. Therefore, this estimate of negative 20 percent was adjusted to reflect an interim net salvage percent of negative 12 percent. See FPL's response to Depreciation - OPC's First Request for Production of Documents No, 12 ("Dept-OPC 1st Set of POD No 12, 4 of 5 doc" and "Depr-OPC 1st Set of POD No 12, 5 of 5.xls")

Hearing Exhibit - 00007518

Q.
Net Salvage Account 324. For net salvage information on Exhibit CRC – 1, page 454 for Account 324, please provide all workpapers, analyses, assumptions, considerations and/or materials underlying or supporting the negative 18% level of net salvage, retirements and cost of removal by year shown by FPL for the years 2004 through 2006, and on which FPL relies for the view that such net salvage levels are indicative of the company's remaining investment.

A.
Retirements for this account have been fairly constant compared to some of the other nuclear accounts. Cost of removal most always exceeds salvage. The historical data shows net salvage at negative 19 percent. Current approved net salvage is negative 2 percent. The past 5 years shows net salvage increasing to negative 41 percent. Recommend increasing current net salvage to negative 20 percent for this account. This net salvage percent was adjusted for future interim retirements which lower this to 18 percent net negative salvage. See FPL's response to Depreciation - *OPC's First Request for Production of Documents* No, 12 ("Depr-OPC 1st Set of POD No 12, 4 of 5.doc" and "Depr-OPC 1st Set of POD No 12, 5 of 5.xls").

Hearing Exhibit - 00007519

Q.

Net Salvage Account 341. For net salvage information on Exhibit CRC – 1, page 458 for Account 341, please provide all workpapers, analyses, assumptions, considerations and/or materials reviewed and relied upon in sufficient detail necessary to demonstrate and support the negative 12% level of net salvage, retirements and cost of removal by year that FPL shows for the years 2004 through 2007, and on which FPL relies for the view that such net salvage levels are indicative of the company's remaining investment.

A.

There has been large removal costs recorded for this account. There is an extremely large salvage amount recorded in 2007 which appears to be an anomaly. Current net salvage is negative 2 percent. Historical net salvage is negative 20 percent, but much higher in past few years with negative 40 percent (ignoring 2007). The consultant recommends increasing net salvage to negative 25 percent to reflect increasing cost of removal. This estimate was then adjusted for future interim retirements which resulted in negative 12 percent for this account. See FPL's response to Depreciation - OPC's First Request for Production of Documents No. 12 ("Depr-OPC 1st Set of POD No 12, 4 of 5.doc" and "Depr-OPC 1st Set of POD No 12, 5 of 5.xls").

Hearing Exhibit - 00007520

Q.
Net Salvage Account 344. For net salvage information on Exhibit CRC – 1, page 465 for Account 344, please provide all workpapers, analyses, assumptions, considerations and/or materials underlying and supporting the negative 11% level of net salvage, retirements and cost of removal that FPL shows by year for the years 2003 through 2006, and on which FPL relies for the view that such net salvage levels are indicative of the company's remaining investment.

A.
Historical data shows some large retirements over past few years but extremely high removal costs Currently the approved net salvage percent for this account is negative one percent The five year average shows negative 136 percent. The historical net salvage percent is negative 99 percent. Based on the past five years, the consultant recommended to increase the net salvage to negative 100 percent. This estimate was then adjusted for future interim retirements which resulted in negative 11 percent for this account See FPL's response to Depreciation - OPC's First Request for Production of Documents No. 12 ("Depr-OPC 1st Set of POD No 12, 4 of 5.doc" and "Depr-OPC 1st Set of POD No 12, 5 of 5 xls").

Hearing Exhibit - 00007521

Account 314.0
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Total
2004	A=SYSTEM UPGRADE / NEW SYSTEM	07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property a	DRIVE, ELECTRIC MOTOR, COMPLETE	0	22,371.46
				2	98,223.30
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		120,594.76
			PUMP COMPLETE	0	137,886.64
			PUMP COMPLETE Total		137,886.64
			ROTOR COILS	-1	(198,513.20)
			ROTOR COILS Total		(198,513.20)
			TRAVELING SCREEN ASSEMBLY COMPLETE	0	(15,006.93)
			TRAVELING SCREEN ASSEMBLY COMPLETE Total		(15,006.93)
		07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting) Total			44,961.27
	A=SYSTEM UPGRADE / NEW SYSTEM Total				44,961.27
	D=DECOMMISSION / RESERVE SHUTDOWN	02324-070-0904-007 - dismantle riviera unit 2 (Site:riviera unit 2)	CASING	0	0.00
			CASING Total		0.00
		02324-070-0904-007 - dismantle riviera unit 2 (Site:riviera unit 2) Total			0.00
	D=DECOMMISSION / RESERVE SHUTDOWN Total				0.00
	O=OPERATION	01484-070-0920-007 - ppe u1 turbine blade replacements (Site:port everglades-unit 1)	HP BLADING-ROTATING (ROW/PRESS STAGE)	2	67,659.10
			HP BLADING-ROTATING (ROW/PRESS STAGE) Total		67,659.10
			IP BLADING-ROTATING (ROW/PRESS STAGE)	1	44,750.17
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		44,750.17
			LP BLADING-ROTATING (ROW/PRESS STAGE)	1	37,162.85
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		37,162.85
		01484-070-0920-007 - ppe u1 turbine blade replacements (Site:port everglades-unit 1) Total			149,572.12
		01591-070-0950-007 - replace u2 turbine supervisory system (04574030) (Site:st johns r	CONTROL/INSTRUMENTATION SYSTEM	1	183,293.51
			CONTROL/INSTRUMENTATION SYSTEM Total		183,293.51
		01591-070-0950-007 - replace u2 turbine supervisory system (04574030) (Site:st johns river power park) Total			183,293.51
		01595-070-0924-007 - ppe unit 3a condensate pump and motor replacement (Site:port e	DRIVE, ELECTRIC MOTOR, COMPLETE	1	11,598.04
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		11,598.04
			PUMP COMPLETE	0	10,845.65
			PUMP COMPLETE Total		10,845.65
		01595-070-0924-007 - ppe unit 3a condensate pump and motor replacement (Site:port everglades-unit 3) Total			22,443.69
		01669-070-0917-007 - pmt2 generator stator rewind (Site:manatee plant)	STATOR	0	1,164,952.93
			STATOR Total		1,164,952.93
		01669-070-0917-007 - pmt2 generator stator rewind (Site:manatee plant) Total			1,164,952.93
		01754-070-0927-007 - plant scherer 2001 retirements (Site:plant scherer)	TURBINE CONTROL SYSTEM	0	18,326.40
			TURBINE CONTROL SYSTEM Total		18,326.40
		01754-070-0927-007 - plant scherer 2001 retirements (Site:plant scherer) Total			18,326.40
		01801-070-0920-007 - intake traveling screen assenbly replacement (Site:port everglade	TRAVELING SCREEN ASSEMBLY COMPLETE	2	56,742.83
			TRAVELING SCREEN ASSEMBLY COMPLETE Total		56,742.83
		01801-070-0920-007 - intake traveling screen assenbly replacement (Site:port everglades unit 2) Total			56,742.83
		01805-070-0920-007 - replace condensate pump u1 (Site:port everglades u1)	PUMP COMPLETE	1	10,397.75
			PUMP COMPLETE Total		10,397.75
		01805-070-0920-007 - replace condensate pump u1 (Site:port everglades u1) Total			10,397.75
		01807-070-0920-007 - replace condensate pump u2 (Site:port everglades u2)	PUMP COMPLETE	1	6,689.69
			PUMP COMPLETE Total		6,689.69
		01807-070-0920-007 - replace condensate pump u2 (Site:port everglades u2) Total			6,689.69
		01838-070-0904-007 - replace u4 a circulating water pump (Site:riviera plant unit4)	PUMP COMPLETE	1	28,765.73
			PUMP COMPLETE Total		28,765.73
		01838-070-0904-007 - replace u4 a circulating water pump (Site:riviera plant unit4) Total			28,765.73
		01839-070-0904-007 - replace u4 b circulating water pump (Site:riviera plant unit 4)	PUMP COMPLETE	1	28,765.73
			PUMP COMPLETE Total		28,765.73
		01839-070-0904-007 - replace u4 b circulating water pump (Site:riviera plant unit 4) Total			28,765.73

Hearing Exhibit - 00007522

2004	O=OPERATION	01969-070-0950-007 - replace pjk2 condenser valves (04574065) (Site:st johns river pov	VALVE, POWER OPERATED 6 IN OR GREATER	2	21,022.03
			VALVE, POWER OPERATED 6 IN OR GREATER Total		21,022.03
		01969-070-0950-007 - replace pjk2 condenser valves (04574065) (Site:st johns river power park) Total			21,022.03
		01987-070-0950-007 - replace pjk2 gen wedge system (04574066) (Site:st johns river pc	STATOR	0	110,173.32
			STATOR Total		110,173.32
		01987-070-0950-007 - replace pjk2 gen wedge system (04574066) (Site:st johns river power park) Total			110,173.32
		02043-070-0926-007 - ptf unit 2 a&b condensate pump motor replacements (Site:turkey	DRIVE, ELECTRIC MOTOR, COMPLETE	2	32,849.48
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		32,849.48
		02043-070-0926-007 - ptf unit 2 a&b condensate pump motor replacements (Site:turkey point fossil-unit2) Total			32,849.48
		02046-070-0927-007 - plant scherer 2002 retirements (Site:plant scherer)	GENERATOR COOLING AND PURGE EQUIPMENT	1	70,970.81
			GENERATOR COOLING AND PURGE EQUIPMENT Total		70,970.81
			TURBINE CONTROL SYSTEM	0	152,631.64
			TURBINE CONTROL SYSTEM Total		152,631.64
		02046-070-0927-007 - plant scherer 2002 retirements (Site:plant scherer) Total			223,602.45
		02128-070-0918-007 - replace unit 1b condensate pump (Site:martin plant unit 1)	PUMP COMPLETE	1	51,317.83
			PUMP COMPLETE Total		51,317.83
		02128-070-0918-007 - replace unit 1b condensate pump (Site:martin plant unit 1) Total			51,317.83
		02134-070-0924-007 - ppe u4 intake traveling screen assembly repl (Site:port everglade	TRAVELING SCREEN ASSEMBLY COMPLETE	0	1,665.80
				2	52,519.40
			TRAVELING SCREEN ASSEMBLY COMPLETE Total		54,185.20
		02134-070-0924-007 - ppe u4 intake traveling screen assembly repl (Site:port everglades-unit 4) Total			54,185.20
		02166-070-0950-007 - replace pjk2a circ water pump motor(04574071) (Site:st johns rive	DRIVE, ELECTRIC MOTOR, COMPLETE	1	77,127.43
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		77,127.43
		02166-070-0950-007 - replace pjk2a circ water pump motor(04574071) (Site:st johns river power) Total			77,127.43
		02215-070-0924-007 - ppe u4 condensate pump replacement (Site:port everglades-unit	PUMP COMPLETE	1	10,478.34
			PUMP COMPLETE Total		10,478.34
		02215-070-0924-007 - ppe u4 condensate pump replacement (Site:port everglades-unit 4) Total			10,478.34
		02356-070-0924-007 - ppe u4b condensate pump & motor replacement (Site:port evergl	DRIVE, ELECTRIC MOTOR, COMPLETE	1	9,135.12
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		9,135.12
			PUMP COMPLETE	1	10,478.33
			PUMP COMPLETE Total		10,478.33
		02356-070-0924-007 - ppe u4b condensate pump & motor replacement (Site:port everglades-unit 4) Total			19,613.45
		02361-070-0924-007 - replace circ isolation valve 4b (Site:port everglades unit 4)	VALVE, POWER OPERATED 6 IN OR GREATER	1	58,316.74
			VALVE, POWER OPERATED 6 IN OR GREATER Total		58,316.74
		02361-070-0924-007 - replace circ isolation valve 4b (Site:port everglades unit 4) Total			58,316.74
		02391-070-0926-007 - ptf u2b condensate pump motor replacement (Site:turkey point-ur	DRIVE, ELECTRIC MOTOR, COMPLETE	1	62,610.27
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		62,610.27
		02391-070-0926-007 - ptf u2b condensate pump motor replacement (Site:turkey point-unit 2) Total			62,610.27
		09675-070-0917-006 - pmt2 exciter rotor replacement (Site:manatee plant)	ROTOR (MAIN EXCITER)	1	203,768.11
			ROTOR (MAIN EXCITER) Total		203,768.11
		09675-070-0917-006 - pmt2 exciter rotor replacement (Site:manatee plant) Total			203,768.11
		09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)	CONTROL/INSTRUMENTATION SYSTEM	1	363,775.84
			CONTROL/INSTRUMENTATION SYSTEM Total		363,775.84
			ENCLOSURE	1	208,020.27
			ENCLOSURE Total		208,020.27
			HEAT EXCHANGER, SHELL	2	31,659.46
			HEAT EXCHANGER, SHELL Total		31,659.46
			ROTOR (MAIN EXCITER)	1	506,389.74
			ROTOR (MAIN EXCITER) Total		506,389.74
			ROTOR (PILOT EXCITER)	1	187,556.91
			ROTOR (PILOT EXCITER) Total		187,556.91
			STATOR (MAIN EXCITER)	2	335,716.39
			STATOR (MAIN EXCITER) Total		335,716.39
			STATOR (PILOT EXCITER)	1	166,849.76
			STATOR (PILOT EXCITER) Total		166,849.76
		09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2) Total			1,799,968.37
		09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)	CONTROL/INSTRUMENTATION SYSTEM	1	139,341.36
			CONTROL/INSTRUMENTATION SYSTEM Total		139,341.36
			ENCLOSURE	1	138,444.26

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2004	O=OPERATION	09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)	ENCLOSURE Total		138,444.26
			HEAT EXCHANGER, SHELL	2	21,859.62
			HEAT EXCHANGER, SHELL Total		21,859.62
			ROTOR (MAIN EXCITER)	1	402,884.63
			ROTOR (MAIN EXCITER) Total		402,884.63
			ROTOR (PILOT EXCITER)	1	14,573.08
			ROTOR (PILOT EXCITER) Total		14,573.08
			ROTOR COILS	1	105,766.87
			ROTOR COILS Total		105,766.87
			STATOR (MAIN EXCITER)	1	109,298.10
			STATOR (MAIN EXCITER) Total		109,298.10
			STATOR (PILOT EXCITER)	1	7,286.54
			STATOR (PILOT EXCITER) Total		7,286.54
		09932-070-0917-006 - pmt2 static exciter (Site:manatee plant) Total			939,454.46
	O=OPERATION Total				5,334,437.86
	V=IMPROVE	01123-070-0926-007 - replace hp section 1,2 and ip section 8 (Site:turkey point unit #1)	HP BLADING-ROTATING (ROW/PRESS STAGE)	0	36,587.77
			HP BLADING-ROTATING (ROW/PRESS STAGE) Total		36,587.77
			IP BLADING-ROTATING (ROW/PRESS STAGE)	0	53,733.73
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		53,733.73
		01123-070-0926-007 - replace hp section 1,2 and ip section 8 (Site:turkey point unit #1) Total			90,321.50
		01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2)	CONTROL/INSTRUMENTATION SYSTEM	1	23,382.61
			CONTROL/INSTRUMENTATION SYSTEM Total		23,382.61
			ENCLOSURE	1	19,620.67
			ENCLOSURE Total		19,620.67
			HEAT EXCHANGER, SHELL	1	2,378.26
			HEAT EXCHANGER, SHELL Total		2,378.26
			ROTOR (MAIN EXCITER)	1	303,004.33
			ROTOR (MAIN EXCITER) Total		303,004.33
			STATOR (MAIN EXCITER)	1	14,864.14
			STATOR (MAIN EXCITER) Total		14,864.14
		01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2) Total			363,250.01
		01632-070-0924-007 - replace 8th ip stage diaphragm (Site:port everglades unit 4)	IP BLADING-ROTATING (ROW/PRESS STAGE)	0	21,896.39
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		21,896.39
		01632-070-0924-007 - replace 8th ip stage diaphragm (Site:port everglades unit 4) Total			21,896.39
		01790-070-0926-007 - replace 1b circulating water pump (Site:turkey point fossil unit2)	PUMP COMPLETE	1	155,115.82
			PUMP COMPLETE Total		155,115.82
		01790-070-0926-007 - replace 1b circulating water pump (Site:turkey point fossil unit2) Total			155,115.82
		02250-070-0924-007 - ppe u3b circulating water pump replacement (Site:port everglades	PUMP COMPLETE	1	71,616.32
			PUMP COMPLETE Total		71,616.32
		02250-070-0924-007 - ppe u3b circulating water pump replacement (Site:port everglades-unit 3) Total			71,616.32
	V=IMPROVE Total				702,200.04
2004 Total					6,081,599.17
2005	A=SYSTEM UPGRADE / NEW SYSTEM	07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property a	PUMP COMPLETE	-1	(20,291.00)
				4	18,239.39
			PUMP COMPLETE Total		(2,051.61)
		07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting) Total			(2,051.61)
	A=SYSTEM UPGRADE / NEW SYSTEM Total				(2,051.61)
	C=DETERIORATION / FAILURE	01501-014-0970-000 - capitalized spare parts - fossil items (Site:)	HIGH PRESSURE SHAFT/WHEEL	2	8,023.28
			HIGH PRESSURE SHAFT/WHEEL Total		8,023.28
		01501-014-0970-000 - capitalized spare parts - fossil items (Site:) Total			8,023.28
		01508-014-0961-000 - capitalized spare parts - fossil items (Site:)	PUMP COMPLETE	1	82,396.31
			PUMP COMPLETE Total		82,396.31
		01508-014-0961-000 - capitalized spare parts - fossil items (Site:) Total			82,396.31
	C=DETERIORATION / FAILURE Total				90,419.59
	O=OPERATION	01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant)	ROTOR	1	1,886,933.37
			ROTOR Total		1,886,933.37
			STATOR	0	780,800.03
			STATOR Total		780,800.03

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2005	O=OPERATION	01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant)	STATOR COILS	1	5,372,986.48
			STATOR COILS Total		5,372,986.48
			WEDGE SYSTEM	1	717,861.65
			WEDGE SYSTEM Total		717,861.65
		01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant) Total			8,758,581.53
		01727-070-0924-007 - replace turbine supv system ppe u3 (Site:port everglades unit 3)	CONTROL/INSTRUMENTATION SYSTEM	1	922,009.40
			CONTROL/INSTRUMENTATION SYSTEM Total		922,009.40
		01727-070-0924-007 - replace turbine supv system ppe u3 (Site:port everglades unit 3) Total			922,009.40
		01728-070-0924-007 - replace turbine supv system ppe u4 (Site:port everglades unit 4)	CONTROL/INSTRUMENTATION SYSTEM	0	201,536.16
			CONTROL/INSTRUMENTATION SYSTEM Total		201,536.16
		01728-070-0924-007 - replace turbine supv system ppe u4 (Site:port everglades unit 4) Total			201,536.16
		02024-070-0907-007 - psn3 turbine gen supervisory system (Site:sanford plant)	CONTROL/INSTRUMENTATION SYSTEM	1	173,280.69
			CONTROL/INSTRUMENTATION SYSTEM Total		173,280.69
		02024-070-0907-007 - psn3 turbine gen supervisory system (Site:sanford plant) Total			173,280.69
		02278-070-0950-007 - replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk)	IP BLADING-ROTATING (ROW/PRESS STAGE)	2	47,214.60
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		47,214.60
		02278-070-0950-007 - replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk) Total			47,214.60
		02279-070-0950-007 - replace u1 9th stage sta turbine blades(5574024) (Site:st johns ri	IP BLADING-STATIONARY (ROW/PRESS STAGE)	1	23,607.30
			IP BLADING-STATIONARY (ROW/PRESS STAGE) Total		23,607.30
		02279-070-0950-007 - replace u1 9th stage sta turbine blades(5574024) (Site:st johns river power pk) Total			23,607.30
		02280-070-0950-007 - replace u1 generator coils(05574013) (Site:st johns river power pl	STATOR	0	621,296.30
			STATOR Total		621,296.30
		02280-070-0950-007 - replace u1 generator coils(05574013) (Site:st johns river power pk) Total			621,296.30
		02281-070-0950-007 - replace u1 turbine supv system(05574012) (Site:st johns river pov	CONTROL/INSTRUMENTATION SYSTEM	1	190,762.61
			CONTROL/INSTRUMENTATION SYSTEM Total		190,762.61
		02281-070-0950-007 - replace u1 turbine supv system(05574012) (Site:st johns river power pk) Total			190,762.61
		02291-070-0904-007 - replace unit 3a circulating water pump (Site:riviera unit 3)	PUMP COMPLETE	1	76,775.19
			PUMP COMPLETE Total		76,775.19
		02291-070-0904-007 - replace unit 3a circulating water pump (Site:riviera unit 3) Total			76,775.19
		02292-070-0904-007 - replace unit 3b circulating water pump (Site:riviera unit 3)	PUMP COMPLETE	1	27,891.79
			PUMP COMPLETE Total		27,891.79
		02292-070-0904-007 - replace unit 3b circulating water pump (Site:riviera unit 3) Total			27,891.79
		02381-070-0917-007 - refurbish condensate pump (Site:manatee plant)	PUMP COMPLETE	1	109,389.00
			PUMP COMPLETE Total		109,389.00
		02381-070-0917-007 - refurbish condensate pump (Site:manatee plant) Total			109,389.00
		02536-070-0917-007 - replace pmt2 condensate pump (Site:manatee plant)	PUMP COMPLETE	1	77,611.77
			PUMP COMPLETE Total		77,611.77
		02536-070-0917-007 - replace pmt2 condensate pump (Site:manatee plant) Total			77,611.77
		02543-070-0917-007 - replace pmt2 circ water pump motor (Site:manatee plant)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	68,258.78
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		68,258.78
		02543-070-0917-007 - replace pmt2 circ water pump motor (Site:manatee plant) Total			68,258.78
		02556-070-0918-007 - replace ip flow guide u1 (Site:martin unit 1)	HP/IP FLOW GUIDE	1	90,729.77
			HP/IP FLOW GUIDE Total		90,729.77
		02556-070-0918-007 - replace ip flow guide u1 (Site:martin unit 1) Total			90,729.77
		02618-070-0924-007 - replace 4b circ pump motor (Site:port everglades u4)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	19,746.56
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		19,746.56
		02618-070-0924-007 - replace 4b circ pump motor (Site:port everglades u4) Total			19,746.56
		02663-070-0918-007 - replace pmr u1 generator rotor (Site:martin unit 1)	ROTOR	1	6,397,178.76
			ROTOR Total		6,397,178.76
		02663-070-0918-007 - replace pmr u1 generator rotor (Site:martin unit 1) Total			6,397,178.76
		02752-070-0924-007 - ppe u4a circ water motor replacement (Site:port everglades unit 4	DRIVE, ELECTRIC MOTOR, COMPLETE	1	19,746.55
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		19,746.55
		02752-070-0924-007 - ppe u4a circ water motor replacement (Site:port everglades unit 4) Total			19,746.55
		02787-070-0920-007 - ppe u1 a&b traveling screen assembly replacement (Site:port eve	TRAVELING SCREEN ASSEMBLY COMPLETE	2	178,721.59
			TRAVELING SCREEN ASSEMBLY COMPLETE Total		178,721.59
		02787-070-0920-007 - ppe u1 a&b traveling screen assembly replacement (Site:port everglades unit 1) Total			178,721.59
		02855-070-0926-007 - ptf u2b cwp discharge mov replacement (Site:turkey point unit 2)	VALVE, POWER OPERATED 6 IN OR GREATER	0	0.00
			VALVE, POWER OPERATED 6 IN OR GREATER Total		0.00
		02855-070-0926-007 - ptf u2b cwp discharge mov replacement (Site:turkey point unit 2) Total			0.00

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2005	O=OPERATION	02906-070-0950-007 - replace pjk1 inlet mov(05574123) (Site:st johns river power pk)	VALVE, POWER OPERATED 6 IN OR GREATER	1	16,993.44
			VALVE, POWER OPERATED 6 IN OR GREATER Total		16,993.44
		02906-070-0950-007 - replace pjk1 inlet mov(05574123) (Site:st johns river power pk) Total			16,993.44
		03031-070-0927-007 - plant scherer 2004 retirements (Site:plant scherer)	TUBES, IN A WATER BOX	0	170,167.67
			TUBES, IN A WATER BOX Total		170,167.67
			VALVE, POWER OPERATED 6 IN OR GREATER	1	39,911.64
			VALVE, POWER OPERATED 6 IN OR GREATER Total		39,911.64
		03031-070-0927-007 - plant scherer 2004 retirements (Site:plant scherer) Total			210,079.31
		03082-070-0924-007 - replace 3b condensate pump motor (Site:port everglades unit 3)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	11,598.04
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		11,598.04
		03082-070-0924-007 - replace 3b condensate pump motor (Site:port everglades unit 3) Total			11,598.04
		03156-070-0920-007 - ppe u1 lp turbine blade replacements (Site:port everglades unit 1	LP BLADING-ROTATING (ROW/PRESS STAGE)	2	74,325.71
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		74,325.71
		03156-070-0920-007 - ppe u1 lp turbine blade replacements (Site:port everglades unit 1) Total			74,325.71
		03177-070-0904-007 - replace hp blades at riviera unit 4 (Site:riviera unit 4)	HP BLADING-ROTATING (ROW/PRESS STAGE)	0	42,216.28
			HP BLADING-ROTATING (ROW/PRESS STAGE) Total		42,216.28
			IP BLADING-ROTATING (ROW/PRESS STAGE)	0	27,461.63
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		27,461.63
			LP BLADING-ROTATING (ROW/PRESS STAGE)	0	56,262.93
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		56,262.93
		03177-070-0904-007 - replace hp blades at riviera unit 4 (Site:riviera unit 4) Total			125,940.84
		03193-070-0920-007 - ppe u1a condensate pump replacement (Site:port everglades-uni	PUMP COMPLETE	1	10,397.73
			PUMP COMPLETE Total		10,397.73
		03193-070-0920-007 - ppe u1a condensate pump replacement (Site:port everglades-unit 1) Total			10,397.73
		03196-070-0917-007 - replace pmt1 nozzle block (Site:manatee plant)	NOZZLE BLOCK	1	172,992.11
			NOZZLE BLOCK Total		172,992.11
		03196-070-0917-007 - replace pmt1 nozzle block (Site:manatee plant) Total			172,992.11
		03439-070-0924-007 - ppe u3a condensate motor replacement (Site:port everglades-uni	DRIVE, ELECTRIC MOTOR, COMPLETE	1	20,663.88
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		20,663.88
		03439-070-0924-007 - ppe u3a condensate motor replacement (Site:port everglades-unit 3) Total			20,663.88
		03516-070-0918-007 - replace 1a circ water pump (Site:martin unit 1)	PUMP COMPLETE	1	184,432.93
			PUMP COMPLETE Total		184,432.93
		03516-070-0918-007 - replace 1a circ water pump (Site:martin unit 1) Total			184,432.93
		09931-070-0917-006 - pmt1 static exciter (Site:manatee plant)	ROTOR (MAIN EXCITER)	1	909,397.70
			ROTOR (MAIN EXCITER) Total		909,397.70
			ROTOR COILS	1	909,397.66
			ROTOR COILS Total		909,397.66
		09931-070-0917-006 - pmt1 static exciter (Site:manatee plant) Total			1,818,795.36
	O=OPERATION Total				20,650,557.70
	V=IMPROVE	02350-070-0926-007 - replace 2b condensate pump/motor (Site:turkey point unit 2)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	26,858.56
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		26,858.56
			PUMP COMPLETE	1	12,657.76
			PUMP COMPLETE Total		12,657.76
		02350-070-0926-007 - replace 2b condensate pump/motor (Site:turkey point unit 2) Total			39,516.32
	V=IMPROVE Total				20,778,442.00
2005 Total					152,268.58
2006	A=SYSTEM UPGRADE / NEW SYSTEM	07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property a	HP BLADING-ROTATING (ROW/PRESS STAGE)	1	152,268.58
			HP BLADING-ROTATING (ROW/PRESS STAGE) Total		152,268.58
			PUMP COMPLETE	1	20,291.00
			PUMP COMPLETE Total		20,291.00
		07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting) Total			172,559.58
	A=SYSTEM UPGRADE / NEW SYSTEM Total				172,559.58
	O=OPERATION	01643-070-0907-007 - psn3 generator stator rewind (Site:sanford plant unit 3)	STATOR COILS	3	151,305.89
			STATOR COILS Total		151,305.89
		01643-070-0907-007 - psn3 generator stator rewind (Site:sanford plant unit 3) Total			151,305.89
		01726-070-0904-007 - replace turbine supv system prv u4 (Site:riviera plant unit 4)	CONTROL/INSTRUMENTATION SYSTEM	1	143,937.30
			CONTROL/INSTRUMENTATION SYSTEM Total		143,937.30
		01726-070-0904-007 - replace turbine supv system prv u4 (Site:riviera plant unit 4) Total			143,937.30

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2006	O=OPERATION	02278-070-0950-007 - replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk)	IP BLADING-ROTATING (ROW/PRESS STAGE)	-1	(23,607.30)
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		(23,607.30)
		02278-070-0950-007 - replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk) Total			(23,607.30)
		02485-070-0913-007 - replace pcc 2a circulating water pump (Site:cape canaveral plant	PUMP COMPLETE	1	86,441.14
			PUMP COMPLETE Total		86,441.14
		02485-070-0913-007 - replace pcc 2a circulating water pump (Site:cape canaveral plant) Total			86,441.14
		03044-070-0926-007 - ptf u1 generator stator coils replacement (Site:turkey point fossil-u	STATOR COILS	3	486,603.45
			STATOR COILS Total		486,603.45
		03044-070-0926-007 - ptf u1 generator stator coils replacement (Site:turkey point fossil-unit) Total			486,603.45
		03142-070-0926-007 - ptf spare u2 condensate pump refurbishment (Site:turkey point fo	PUMP COMPLETE	1	167,417.00
			PUMP COMPLETE Total		167,417.00
		03142-070-0926-007 - ptf spare u2 condensate pump refurbishment (Site:turkey point fossil) Total			167,417.00
		03227-070-0913-007 - retube pcc2 condenser (Site:cape canaveral plant)	TUBES, IN A WATER BOX	0	1,820,643.86
			TUBES, IN A WATER BOX Total		1,820,643.86
		03227-070-0913-007 - retube pcc2 condenser (Site:cape canaveral plant) Total			1,820,643.86
		03305-070-0950-007 - replace u2 genr stator bars and wedge system 06574(Site:st johns	STATOR COILS	0	454,421.79
			STATOR COILS Total		454,421.79
			WEDGE SYSTEM	1	203,792.95
			WEDGE SYSTEM Total		203,792.95
		03305-070-0950-007 - replace u2 genr stator bars and wedge system 06574(Site:st johns river power pk) Total			658,214.74
		03423-070-0907-007 - rewind sanford unit 3 generator rotor (Site:sanford u3)	ROTOR COILS	1	100,870.59
			ROTOR COILS Total		100,870.59
			WEDGE SYSTEM	1	50,435.30
			WEDGE SYSTEM Total		50,435.30
		03423-070-0907-007 - rewind sanford unit 3 generator rotor (Site:sanford u3) Total			151,305.89
		03500-070-0950-007 - replace pjk2 circ water valves(06574101) (Site:st johns river powe	PUMP COMPLETE	0	19,124.00
			PUMP COMPLETE Total		19,124.00
		03500-070-0950-007 - replace pjk2 circ water valves(06574101) (Site:st johns river power pk) Total			19,124.00
		03527-070-0924-007 - ppe u4 generator stator coils replacement (Site:port everglades u	STATOR COILS	3	438,258.54
			STATOR COILS Total		438,258.54
		03527-070-0924-007 - ppe u4 generator stator coils replacement (Site:port everglades unit 4) Total			438,258.54
		03531-070-0917-007 - replace pmt 1b circ water pump (Site:manatee plant)	PUMP COMPLETE	1	155,546.42
			PUMP COMPLETE Total		155,546.42
		03531-070-0917-007 - replace pmt 1b circ water pump (Site:manatee plant) Total			155,546.42
		03533-070-0917-007 - replace u-1 pmt condensate pump (Site:manatee plant)	PUMP COMPLETE	1	86,164.38
			PUMP COMPLETE Total		86,164.38
		03533-070-0917-007 - replace u-1 pmt condensate pump (Site:manatee plant) Total			86,164.38
		03559-070-0950-007 - replace pjk cooling tower m/u c&i system(06574127)(Site:st johns	CONTROL/INSTRUMENTATION SYSTEM	1	33,186.98
			CONTROL/INSTRUMENTATION SYSTEM Total		33,186.98
		03559-070-0950-007 - replace pjk cooling tower m/u c&i system(06574127)(Site:st johns river power park) Total			33,186.98
		03648-070-0907-007 - psn3 turbine overhaul (Site:sanford plant unit 3)	IP BLADING-ROTATING (ROW/PRESS STAGE)	2	45,923.49
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		45,923.49
			LP BLADING-ROTATING (ROW/PRESS STAGE)	0	30,032.91
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		30,032.91
		03648-070-0907-007 - psn3 turbine overhaul (Site:sanford plant unit 3) Total			75,956.40
		03649-070-0924-007 - ppe u3b condensate pump replacement (Site:port everglades-unit	PUMP COMPLETE	1	10,845.65
			PUMP COMPLETE Total		10,845.65
		03649-070-0924-007 - ppe u3b condensate pump replacement (Site:port everglades-unit 3) Total			10,845.65
		03660-070-0924-007 - ppe u3 cond waterbox expansion joint replacement (Site:port eve	CONDENSER DISCHARGE CONDUITS	0	2,289.41
			CONDENSER DISCHARGE CONDUITS Total		2,289.41
			CONDENSER INLET CONDUITS	0	2,099.78
			CONDENSER INLET CONDUITS Total		2,099.78
		03660-070-0924-007 - ppe u3 cond waterbox expansion joint replacement (Site:port everglades-unit 3) Total			4,389.19
		03671-070-0918-007 - pmr u1 highway upgrade/replacement(dcs) (Site:martin unit 1)	TURBINE CONTROL SYSTEM	0	84,795.00
			TURBINE CONTROL SYSTEM Total		84,795.00
		03671-070-0918-007 - pmr u1 highway upgrade/replacement(dcs) (Site:martin unit 1) Total			84,795.00
		03679-070-0918-007 - replace 2a circ water motor/pump (Site:martin unit 2)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	233,242.39
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		233,242.39
			PUMP COMPLETE	1	244,029.86

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2006	O=OPERATION	03679-070-0918-007 - replace 2a circ water motor/pump (Site:martin unit 2)	PUMP COMPLETE Total		244,029.86
		03679-070-0918-007 - replace 2a circ water motor/pump (Site:martin unit 2) Total			477,272.25
		03681-070-0917-007 - replace pmt1b condensate pump motor (Site:manatee plant)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	57,444.71
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		57,444.71
		03681-070-0917-007 - replace pmt1b condensate pump motor (Site:manatee plant) Total			57,444.71
		03787-070-0913-007 - rewind pcc2b cwp motor (Site:cape canaveral plant)	DRIVE, ELECTRIC MOTOR, COMPLETE	0	7,314.26
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		7,314.26
		03787-070-0913-007 - rewind pcc2b cwp motor (Site:cape canaveral plant) Total			7,314.26
		03798-070-0950-007 - replace pjk2 cwp impellers(06574133) (Site:st johns river power p	PUMP COMPLETE	0	41,712.59
			PUMP COMPLETE Total		41,712.59
		03798-070-0950-007 - replace pjk2 cwp impellers(06574133) (Site:st johns river power pk) Total			41,712.59
		03835-070-0918-007 - replace throttle valves at pmr u2 (Site:martin unit 2)	TURBINE CONTROL SYSTEM	0	48,712.16
			TURBINE CONTROL SYSTEM Total		48,712.16
		03835-070-0918-007 - replace throttle valves at pmr u2 (Site:martin unit 2) Total			48,712.16
		03929-070-0924-007 - ppe u4a cwp discharge mov replacement (Site:port everglades ur	VALVE, POWER OPERATED 6 IN OR GREATER	1	58,316.73
			VALVE, POWER OPERATED 6 IN OR GREATER Total		58,316.73
		03929-070-0924-007 - ppe u4a cwp discharge mov replacement (Site:port everglades unit 4) Total			58,316.73
		03932-070-0924-007 - ppe u4 condenser expansion joint replacements (Site:port evergla	CONDENSER SECTION	0	6,673.68
			CONDENSER SECTION Total		6,673.68
		03932-070-0924-007 - ppe u4 condenser expansion joint replacements (Site:port everglades unit 4) Total			6,673.68
		03939-070-0924-007 - ppe u4 ip turbine 8th stage diaphragm/blade replac(Site:port ever	IP BLADING-ROTATING (ROW/PRESS STAGE)	1	38,318.68
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		38,318.68
			IP BLADING-STATIONARY (ROW/PRESS STAGE)	1	387,505.73
			IP BLADING-STATIONARY (ROW/PRESS STAGE) Total		387,505.73
		03939-070-0924-007 - ppe u4 ip turbine 8th stage diaphragm/blade replac(Site:port everglades-unit4) Total			425,824.41
		03994-070-0920-007 - ppe u1a condensate pump replacement (Site:port everglades uni	PUMP COMPLETE	1	67,183.71
			PUMP COMPLETE Total		67,183.71
		03994-070-0920-007 - ppe u1a condensate pump replacement (Site:port everglades unit 1) Total			67,183.71
		04036-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point-unit 2)	PUMP COMPLETE	1	19,407.60
			PUMP COMPLETE Total		19,407.60
		04036-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point-unit 2) Total			19,407.60
		04046-070-0918-007 - replace 1c circ water pump (Site:martin unit 1)	PUMP COMPLETE	1	184,432.93
			PUMP COMPLETE Total		184,432.93
		04046-070-0918-007 - replace 1c circ water pump (Site:martin unit 1) Total			184,432.93
		04118-070-0924-007 - ppe u4 generator rotor coils replacement (Site:port everglades-un	ROTOR COILS	0	362,944.48
			ROTOR COILS Total		362,944.48
		04118-070-0924-007 - ppe u4 generator rotor coils replacement (Site:port everglades-unit 4) Total			362,944.48
		04289-070-0917-007 - replace pmt2 condenser expansion joints (Site:manatee plant)	EXPANSION JOINTS >= 6"	2	63,583.25
			EXPANSION JOINTS >= 6" Total		63,583.25
		04289-070-0917-007 - replace pmt2 condenser expansion joints (Site:manatee plant) Total			63,583.25
		04295-070-0917-007 - replace pmt2 cwp discharge line e.j. (Site:manatee plant)	EXPANSION JOINTS >= 6"	4	127,166.50
			EXPANSION JOINTS >= 6" Total		127,166.50
		04295-070-0917-007 - replace pmt2 cwp discharge line e.j. (Site:manatee plant) Total			127,166.50
		04302-070-0918-007 - replace blower and collector rings at martin u1 (Site:martin unit 1	FRAME/HOUSING	0	437,205.48
			FRAME/HOUSING Total		437,205.48
			ROTOR	0	257,962.37
			ROTOR Total		257,962.37
		04302-070-0918-007 - replace blower and collector rings at martin u1 (Site:martin unit 1) Total			695,167.85
		04336-070-0904-007 - replace expansion joint dog-bone prv u4 (Site:riviera unit 4)	EXPANSION JOINTS >= 6"	1	3,865.21
			EXPANSION JOINTS >= 6" Total		3,865.21
		04336-070-0904-007 - replace expansion joint dog-bone prv u4 (Site:riviera unit 4) Total			3,865.21
		04337-070-0904-007 - replace u4 condenser outlet expansion joint (Site:riviera unit 4)	EXPANSION JOINTS >= 6"	1	1,744.05
			EXPANSION JOINTS >= 6" Total		1,744.05
		04337-070-0904-007 - replace u4 condenser outlet expansion joint (Site:riviera unit 4) Total			1,744.05
		04415-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point power pl	PUMP COMPLETE	1	138,724.80
			PUMP COMPLETE Total		138,724.80
		04415-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point power plant un) Total			138,724.80
		04666-070-0917-007 - replace pmt2 gen condition monitor (Site:manatee plant)	CONTROL/INSTRUMENTATION SYSTEM	0	19,845.48
			CONTROL/INSTRUMENTATION SYSTEM Total		19,845.48

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2006	O=OPERATION	04666-070-0917-007 - replace pmt2 gen condition monitor (Site:manatee plant) Total			19,845.48
	O=OPERATION Total				7,357,865.18
	V=IMPROVE	03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3)	CONTROL/INSTRUMENTATION SYSTEM	1	16,488.65
			CONTROL/INSTRUMENTATION SYSTEM Total		16,488.65
			ENCLOSURE	1	16,488.65
			ENCLOSURE Total		16,488.65
			HEATING SYSTEM	1	17,947.37
			HEATING SYSTEM Total		17,947.37
			ROTOR (MAIN EXCITER)	1	32,977.29
			ROTOR (MAIN EXCITER) Total		32,977.29
			STATOR (MAIN EXCITER)	1	12,366.49
			STATOR (MAIN EXCITER) Total		12,366.49
		03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3) Total			96,268.45
		03567-070-0918-007 - replace 2c condensate pump (Site:martin unit 2)	PUMP COMPLETE	1	61,877.62
			PUMP COMPLETE Total		61,877.62
		03567-070-0918-007 - replace 2c condensate pump (Site:martin unit 2) Total			61,877.62
		04114-070-0924-007 - ppe u4 turbine bearing replacements (Site:port everglades-unit 4	BEARING ASSEMBLY	2	7,287.69
			BEARING ASSEMBLY Total		7,287.69
		04114-070-0924-007 - ppe u4 turbine bearing replacements (Site:port everglades-unit 4) Total			7,287.69
	V=IMPROVE Total				165,433.76
2006 Total					7,695,858.52
2007	C=DETERIORATION / FAILURE	05830-070-0924-007 - U3 A Condensate pump motor has exhibited high temperature on	DRIVE, ELECTRIC MOTOR, COMPLETE	1	16,574.92
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		16,574.92
		05830-070-0924-007 - U3 A Condensate pump motor has exhibited high temperature on lower bearing. Install Cap Spare on 3A Cond Pump. Total			16,574.92
		05960-070-0924-007 - 3A Cond Pump is failing . Remove pump install CSP # 006-013-7	PUMP COMPLETE	1	109,177.17
			PUMP COMPLETE Total		109,177.17
		05960-070-0924-007 - 3A Cond Pump is failing . Remove pump install CSP # 006-013-759. Existing pump will be refurbished under seperate WO. Total			109,177.17
		06212-070-0913-007 - Replacement of the U1A Condensate Pump Motor, emergent wor	DRIVE, ELECTRIC MOTOR, COMPLETE	1	10,694.61
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		10,694.61
		06212-070-0913-007 - Replacement of the U1A Condensate Pump Motor, emergent work order created after the failure of the existing motor, capital spare motor			10,694.61
	C=DETERIORATION / FAILURE Total				136,446.70
	O=OPERATION	01725-070-0904-007 - replace turbine supv system prv u3 (Site:riviera plant unit 3)	CONTROL/INSTRUMENTATION SYSTEM	1	144,278.50
			CONTROL/INSTRUMENTATION SYSTEM Total		144,278.50
		01725-070-0904-007 - replace turbine supv system prv u3 (Site:riviera plant unit 3) Total			144,278.50
		02978-070-0913-007 - replace pcc1a circ water pump (Site:cape canaveral plant)	PUMP COMPLETE	1	84,955.22
			PUMP COMPLETE Total		84,955.22
		02978-070-0913-007 - replace pcc1a circ water pump (Site:cape canaveral plant) Total			84,955.22
		03559-070-0950-007 - replace pjk cooling tower m/u c&i system(06574127)(Site:st johns	CONTROL/INSTRUMENTATION SYSTEM	-1	(33,186.98)
			CONTROL/INSTRUMENTATION SYSTEM Total		(33,186.98)
		03559-070-0950-007 - replace pjk cooling tower m/u c&i system(06574127)(Site:st johns river power park) Total			(33,186.98)
		03617-070-0927-007 - scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)	PUMP COMPLETE	1	575,396.87
			PUMP COMPLETE Total		575,396.87
			ROTOR	1	24,426.84
			ROTOR Total		24,426.84
		03617-070-0927-007 - scherer 4 mis capital additions-2006 (Site:plant scherer-monroe) Total			599,823.71
		03937-070-0924-007 - ppe u3 generator stator coils replacement (Site:port everglades u	STATOR	0	519,128.35
			STATOR Total		519,128.35
		03937-070-0924-007 - ppe u3 generator stator coils replacement (Site:port everglades unit 3) Total			519,128.35
		03947-070-0926-007 - ptf u2 generator stator coils replacement (Site:turkey point power	STATOR COILS	3	448,572.26
			STATOR COILS Total		448,572.26
		03947-070-0926-007 - ptf u2 generator stator coils replacement (Site:turkey point power plant un) Total			448,572.26
		04267-070-0913-007 - replace pcc1 cond pump inlet e.j. (Site:cape canaveral plant)	EXPANSION JOINTS >= 6"	2	974.00
			EXPANSION JOINTS >= 6" Total		974.00
		04267-070-0913-007 - replace pcc1 cond pump inlet e.j. (Site:cape canaveral plant) Total			974.00
		04268-070-0913-007 - replace pcc1 waterbox outlet e.j. (Site:cape canaveral plant)	EXPANSION JOINTS >= 6"	1	447.08
			EXPANSION JOINTS >= 6" Total		447.08
		04268-070-0913-007 - replace pcc1 waterbox outlet e.j. (Site:cape canaveral plant) Total			447.08
		04394-070-0917-007 - replace 4 throttle valves pmt u2 (Site:manatee plant)	VALVE, SPECIAL	4	28,454.54
			VALVE, SPECIAL Total		28,454.54

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2007	O=OPERATION	04394-070-0917-007 - replace 4 throttle valves pmt u2 (Site:manatee plant) Total			28,454.54
		04411-070-0926-007 - ptf turbine gantry crane controls replacement (Site:turkey point pla	CONTROL/INSTRUMENTATION SYSTEM	1	9,821.91
			CONTROL/INSTRUMENTATION SYSTEM Total		9,821.91
		04411-070-0926-007 - ptf turbine gantry crane controls replacement (Site:turkey point plant fossil -) Total			9,821.91
		04415-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point power pl	PUMP COMPLETE	0	2,047.36
			PUMP COMPLETE Total		2,047.36
		04415-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point power plant un) Total			2,047.36
		04534-070-0917-007 - replace pmt1b screen wash pump (Site:manatee plant)	PUMP COMPLETE	1	23,885.16
			PUMP COMPLETE Total		23,885.16
		04534-070-0917-007 - replace pmt1b screen wash pump (Site:manatee plant) Total			23,885.16
		04535-070-0917-007 - replace pmt2b screen wash pump (Site:manatee plant)	PUMP COMPLETE	1	17,363.65
			PUMP COMPLETE Total		17,363.65
		04535-070-0917-007 - replace pmt2b screen wash pump (Site:manatee plant) Total			17,363.65
		04543-070-0926-007 - ptf u2b circulating water pump replacement (Site:turkey point pow	PUMP COMPLETE	1	76,407.69
			PUMP COMPLETE Total		76,407.69
		04543-070-0926-007 - ptf u2b circulating water pump replacement (Site:turkey point power plant un) Total			76,407.69
		04614-070-0924-007 - ppe u3 turbine bearing assy replacements (Site:port everglades-u	BEARING ASSEMBLY	2	7,304.25
			BEARING ASSEMBLY Total		7,304.25
		04614-070-0924-007 - ppe u3 turbine bearing assy replacements (Site:port everglades-unit 3) Total			7,304.25
		04663-070-0950-007 - replace pjk cooling tower mu motor(07574407) (Site:st johns river	DRIVE, ELECTRIC MOTOR, COMPLETE	0	10,010.37
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		10,010.37
		04663-070-0950-007 - replace pjk cooling tower mu motor(07574407) (Site:st johns river power park) Total			10,010.37
		04682-070-0917-007 - replace pmt2 ovation control system (Site:manatee plant)	TURBINE CONTROL SYSTEM	0	7,565.38
			TURBINE CONTROL SYSTEM Total		7,565.38
		04682-070-0917-007 - replace pmt2 ovation control system (Site:manatee plant) Total			7,565.38
		04763-070-0926-007 - Complete replacement of the unit #1 Generator Rotor Coils for EF	ROTOR COILS	3	1,537,955.43
			ROTOR COILS Total		1,537,955.43
		04763-070-0926-007 - Complete replacement of the unit #1 Generator Rotor Coils for EFOR AVoidance. A rewind is necessary because this equipment has reac			1,537,955.43
		04766-070-0924-007 - ppe u3 generator rotor coils replacement (Site:port everglades un	ROTOR	0	234,120.94
			ROTOR Total		234,120.94
		04766-070-0924-007 - ppe u3 generator rotor coils replacement (Site:port everglades unit 3) Total			234,120.94
		04772-070-0924-007 - ppe u3b condensate motor stator rewind (Site:port everglades uni	MOTOR STATIONARY WINDING ASSEMBLY	1	7,611.68
			MOTOR STATIONARY WINDING ASSEMBLY Total		7,611.68
		04772-070-0924-007 - ppe u3b condensate motor stator rewind (Site:port everglades unit 3) Total			7,611.68
		04809-070-0924-007 - ppe u3 lp turbine l-o blade/diaphragm replacements(Site:port eve	LP BLADING-ROTATING (ROW/PRESS STAGE)	4	32,145.20
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		32,145.20
			LP BLADING-STATIONARY (ROW/PRESS STAGE)	4	71,995.90
			LP BLADING-STATIONARY (ROW/PRESS STAGE) Total		71,995.90
		04809-070-0924-007 - ppe u3 lp turbine l-o blade/diaphragm replacements(Site:port everglades-unit 3) Total			104,141.10
		04810-070-0924-007 - ppe u3 ip turbine 8th stage blade replacement (Site:port everglad	IP BLADING-ROTATING (ROW/PRESS STAGE)	1	43,892.24
			IP BLADING-ROTATING (ROW/PRESS STAGE) Total		43,892.24
		04810-070-0924-007 - ppe u3 ip turbine 8th stage blade replacement (Site:port everglades-unit 3) Total			43,892.24
		04870-070-0913-007 - replace pcc2 traveling screens (Site:cape canaveral power plant)	TRAVELING SCREEN ASSEMBLY COMPLETE	0	112,790.46
			TRAVELING SCREEN ASSEMBLY COMPLETE Total		112,790.46
		04870-070-0913-007 - replace pcc2 traveling screens (Site:cape canaveral power plant) Total			112,790.46
		04929-070-0901-007 - pcu u6b condensate pump motor rewind (Site:cutler power plant u	MOTOR STATIONARY WINDING ASSEMBLY	1	1,936.01
			MOTOR STATIONARY WINDING ASSEMBLY Total		1,936.01
		04929-070-0901-007 - pcu u6b condensate pump motor rewind (Site:cutler power plant unit #6) Total			1,936.01
		04971-070-0918-007 - replace u2a condenser expansion joint pmr2 (Site:martin u 2a)	EXPANSION JOINTS >= 6"	1	5,291.82
			EXPANSION JOINTS >= 6" Total		5,291.82
		04971-070-0918-007 - replace u2a condenser expansion joint pmr2 (Site:martin u 2a) Total			5,291.82
		04972-070-0901-007 - pcu u6a condensate pump motor rewind (Site:cutler power plant u	MOTOR STATIONARY WINDING ASSEMBLY	1	1,936.01
			MOTOR STATIONARY WINDING ASSEMBLY Total		1,936.01
		04972-070-0901-007 - pcu u6a condensate pump motor rewind (Site:cutler power plant unit #6) Total			1,936.01
		04973-070-0918-007 - replace u2b condenser expansion joint pmr2 (Site:martin u 2b)	EXPANSION JOINTS >= 6"	1	5,291.82
			EXPANSION JOINTS >= 6" Total		5,291.82
		04973-070-0918-007 - replace u2b condenser expansion joint pmr2 (Site:martin u 2b) Total			5,291.82
		05092-070-0950-007 - replace pjk 1a cond pump rotating assembly (Site:st johns river p	PUMP COMPLETE	0	12,078.11
			PUMP COMPLETE Total		12,078.11

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2007	O=OPERATION	05092-070-0950-007 - replace pjk 1a cond pump rotating assembly (Site:st johns river power park) Total			12,078.11
		05109-070-0924-007 - ppe u3a condensate motor replacement	DRIVE, ELECTRIC MOTOR, COMPLETE	1	19,135.96
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		19,135.96
		05109-070-0924-007 - ppe u3a condensate motor replacement Total			19,135.96
		05118-070-0920-007 - ppe condensate motor 2a rewind (Site:port everglades-unit 2)	MOTOR STATIONARY WINDING ASSEMBLY	1	2,495.32
			MOTOR STATIONARY WINDING ASSEMBLY Total		2,495.32
		05118-070-0920-007 - ppe condensate motor 2a rewind (Site:port everglades-unit 2) Total			2,495.32
		05121-070-0917-007 - replace pmt1 cwp discharge line e.j. (Site:manatee plant)	EXPANSION JOINTS >= 6"	4	128,771.09
			EXPANSION JOINTS >= 6" Total		128,771.09
		05121-070-0917-007 - replace pmt1 cwp discharge line e.j. (Site:manatee plant) Total			128,771.09
		05125-070-0917-007 - replace pmt1 ovation control system (Site:manatee plant)	OPERATING SYSTEM	3	7,565.38
			OPERATING SYSTEM Total		7,565.38
		05125-070-0917-007 - replace pmt1 ovation control system (Site:manatee plant) Total			7,565.38
		05147-070-0917-007 - pmt1d Replace Circulating Water Pump Motor (Site:manatee plan	DRIVE, ELECTRIC MOTOR, COMPLETE	1	86,678.55
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		86,678.55
		05147-070-0917-007 - pmt1d Replace Circulating Water Pump Motor (Site:manatee plant) Total			86,678.55
		05157-070-0920-007 - ppe u2 hp turbine rot blade replacement (Site:port everglades-uni	HP BLADING-ROTATING (ROW/PRESS STAGE)	2	80,885.85
			HP BLADING-ROTATING (ROW/PRESS STAGE) Total		80,885.85
		05157-070-0920-007 - ppe u2 hp turbine rot blade replacement (Site:port everglades-unit 2) Total			80,885.85
		05172-070-0917-007 - replace pmt1 throttle valve (Site:manatee plant unit 1)	VALVE, SPECIAL	1	7,565.38
			VALVE, SPECIAL Total		7,565.38
		05172-070-0917-007 - replace pmt1 throttle valve (Site:manatee plant unit 1) Total			7,565.38
		05174-070-0920-007 - replace ppe2 s.t. lp blades (Site:port everglades unit 2)	LP BLADING-ROTATING (ROW/PRESS STAGE)	4	88,373.08
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		88,373.08
		05174-070-0920-007 - replace ppe2 s.t. lp blades (Site:port everglades unit 2) Total			88,373.08
		05212-070-0920-007 - ppe condensate motor 1a rewind (Site:port everglades-unit 1)	MOTOR STATIONARY WINDING ASSEMBLY	1	2,819.52
			MOTOR STATIONARY WINDING ASSEMBLY Total		2,819.52
		05212-070-0920-007 - ppe condensate motor 1a rewind (Site:port everglades-unit 1) Total			2,819.52
		05356-070-0917-007 - pmt u1 a install/replace condensate water pump mot(Site:pmt u1	DRIVE, ELECTRIC MOTOR, COMPLETE	1	57,444.71
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		57,444.71
		05356-070-0917-007 - pmt u1 a install/replace condensate water pump mot(Site:pmt u1 a) Total			57,444.71
		05418-070-0920-007 - ppe u2 circulating water pump replacement (Site:port everglades	PUMP COMPLETE	1	54,736.43
			PUMP COMPLETE Total		54,736.43
		05418-070-0920-007 - ppe u2 circulating water pump replacement (Site:port everglades unit 2) Total			54,736.43
		05478-070-0913-007 - PCC-1A Circ Water Pump Motor Rewind	MOTOR STATIONARY WINDING ASSEMBLY	0	14,377.05
			MOTOR STATIONARY WINDING ASSEMBLY Total		14,377.05
		05478-070-0913-007 - PCC-1A Circ Water Pump Motor Rewind Total			14,377.05
		05518-070-0901-007 - PCU U5 Generator Rotor Replacement (Site:CUTLER POWER P	BRUSH RIGGING ASSEMBLY	1	2,197.00
			BRUSH RIGGING ASSEMBLY Total		2,197.00
			ROTOR	1	103,551.86
			ROTOR Total		103,551.86
		05518-070-0901-007 - PCU U5 Generator Rotor Replacement (Site:CUTLER POWER PLANT UNIT #5 - 5081001500) Total			105,748.86
		05684-070-0926-007 - PTF U1-Replace 1B N Cond.Inlet Exp (Site:TURKEY POINT POV	EXPANSION JOINTS >= 6"	1	2,859.32
			EXPANSION JOINTS >= 6" Total		2,859.32
		05684-070-0926-007 - PTF U1-Replace 1B N Cond.Inlet Exp (Site:TURKEY POINT POWER PLANT UNIT #1 - 5081014100) Total			2,859.32
		05780-070-0904-007 - Unit 3 Condenser Dog Bone expansion joint replacement	TUBES, IN A WATER BOX	0	1,365.22
			TUBES, IN A WATER BOX Total		1,365.22
		05780-070-0904-007 - Unit 3 Condenser Dog Bone expansion joint replacement Total			1,365.22
		06191-070-0917-007 - PMT 2A Condensate Pump Motor Install and Remove. Motor faile	DRIVE, ELECTRIC MOTOR, COMPLETE	1	61,254.17
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		61,254.17
		06191-070-0917-007 - PMT 2A Condensate Pump Motor Install and Remove. Motor failed and Capital Spare #006-014-144 to be installed. Total			61,254.17
	O=OPERATION Total				4,736,973.96
	V=IMPROVE	04497-070-0904-007 - replace riviera grizzly bars (Site:riviera plant common)	TRAVELING SCREEN ASSEMBLY COMPLETE	0	43,228.95
			TRAVELING SCREEN ASSEMBLY COMPLETE Total		43,228.95
		04497-070-0904-007 - replace riviera grizzly bars (Site:riviera plant common) Total			43,228.95
		04861-070-0924-007 - replace peh 4 turbine stub shaft (Site:port everglades unit 4)	STUB SHAFT	1	4,486.40
			STUB SHAFT Total		4,486.40
		04861-070-0924-007 - replace peh 4 turbine stub shaft (Site:port everglades unit 4) Total			4,486.40
		04938-070-0918-007 - replace 1d cicr pump and motor pmr1 (Site:martin unit 1)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	170,771.18

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2007	V=IMPROVE	04938-070-0918-007 - replace 1d cicr pump and motor pmr1 (Site:martin unit 1)	DRIVE, ELECTRIC MOTOR, COMPLETE Total		170,771.18
			PUMP COMPLETE	1	184,432.93
			PUMP COMPLETE Total		184,432.93
		04938-070-0918-007 - replace 1d cicr pump and motor pmr1 (Site:martin unit 1) Total			355,204.11
		04952-070-0918-007 - replace 2d circ pump and motor pmr2 (Site:martin unit 2)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	233,242.38
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		233,242.38
			PUMP COMPLETE	1	244,029.86
			PUMP COMPLETE Total		244,029.86
		04952-070-0918-007 - replace 2d circ pump and motor pmr2 (Site:martin unit 2) Total			477,272.24
		04959-070-0918-007 - replace 2b circ motor pmr2 (Site:martin unit 2)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	233,242.38
			DRIVE, ELECTRIC MOTOR, COMPLETE Total		233,242.38
		04959-070-0918-007 - replace 2b circ motor pmr2 (Site:martin unit 2) Total			233,242.38
		05339-070-0918-007 - pmru1 generator hydrogen seal replcmt (Site:martin unit 1)	BUSHING NEUTRAL/MAIN	6	251,226.55
			BUSHING NEUTRAL/MAIN Total		251,226.55
			CURRENT TRANSFORMER	15	109,301.37
			CURRENT TRANSFORMER Total		109,301.37
			HYDROGEN SEAL ASSEMBLY	2	571,618.99
			HYDROGEN SEAL ASSEMBLY Total		571,618.99
		05339-070-0918-007 - pmru1 generator hydrogen seal replcmt (Site:martin unit 1) Total			932,146.91
		05348-070-0904-007 - replace turbine blades r12 and r17 prv u3 (Site:riviera unit 3)	LP BLADING-ROTATING (ROW/PRESS STAGE)	0	38,817.03
			LP BLADING-ROTATING (ROW/PRESS STAGE) Total		38,817.03
		05348-070-0904-007 - replace turbine blades r12 and r17 prv u3 (Site:riviera unit 3) Total			38,817.03
	V=IMPROVE Total				2,084,398.02
2007 Total					6,957,818.68
Grand Total					41,513,718.37

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2005	Cutler Comm	07500-070-0009-006
2007	Cutler U5	05518-070-0901-007
2007	Cutler U5	05518-070-0901-007
2007	Cutler U6	04929-070-0901-007
2007	Cutler U6	04972-070-0901-007
2005	Riviera Comm	01508-014-0961-000
2007	Riviera Comm	04497-070-0904-007
2004	Riviera U2	02324-070-0904-007
2005	Riviera U3	02291-070-0904-007
2005	Riviera U3	02292-070-0904-007
2007	Riviera U3	01725-070-0904-007
2007	Riviera U3	05348-070-0904-007
2007	Riviera U3	05780-070-0904-007
2004	Riviera U4	01838-070-0904-007
2004	Riviera U4	01839-070-0904-007
2005	Riviera U4	03177-070-0904-007
2005	Riviera U4	03177-070-0904-007
2005	Riviera U4	03177-070-0904-007
2006	Riviera U4	01726-070-0904-007
2006	Riviera U4	04336-070-0904-007
2006	Riviera U4	04337-070-0904-007
2005	Sanford U3	02024-070-0907-007
2006	Sanford U3	01643-070-0907-007
2006	Sanford U3	03422-070-0907-007
2006	Sanford U3	03422-070-0907-007
2006	Sanford U3	03422-070-0907-007
2006	Sanford U3	03422-070-0907-007
2006	Sanford U3	03422-070-0907-007
2006	Sanford U3	03423-070-0907-007
2006	Sanford U3	03423-070-0907-007
2006	Sanford U3	03648-070-0907-007
2006	Sanford U3	03648-070-0907-007
2004	PtEverglades Comm	02134-070-0924-007
2004	PtEverglades Comm	07500-070-0009-006
2005	Comm	01501-014-0970-000
2007	CapeCanaveral U1	02978-070-0913-007
2007	CapeCanaveral U1	04267-070-0913-007
2007	CapeCanaveral U1	04268-070-0913-007
2007	CapeCanaveral U1	05478-070-0913-007
2007	CapeCanaveral U1	06212-070-0913-007
2006	CapeCanaveral U2	02485-070-0913-007
2006	CapeCanaveral U2	03227-070-0913-007
2006	CapeCanaveral U2	03787-070-0913-007
2007	CapeCanaveral U2	04870-070-0913-007
2005	Manatee Comm	02381-070-0917-007
2005	Manatee U1	01668-070-0917-007
2005	Manatee U1	01668-070-0917-007
2005	Manatee U1	01668-070-0917-007
2005	Manatee U1	01668-070-0917-007
2005	Manatee U1	03196-070-0917-007

2005	Manatee U1	09931-070-0917-006
2005	Manatee U1	09931-070-0917-006
2006	Manatee U1	03531-070-0917-007
2006	Manatee U1	03533-070-0917-007
2006	Manatee U1	03681-070-0917-007
2007	Manatee U1	04534-070-0917-007
2007	Manatee U1	05121-070-0917-007
2007	Manatee U1	05125-070-0917-007
2007	Manatee U1	05147-070-0917-007
2007	Manatee U1	05172-070-0917-007
2007	Manatee U1	05356-070-0917-007
2004	Manatee U2	01669-070-0917-007
2004	Manatee U2	09675-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2004	Manatee U2	09932-070-0917-006
2005	Manatee U2	02536-070-0917-007
2005	Manatee U2	02543-070-0917-007
2006	Manatee U2	04289-070-0917-007
2006	Manatee U2	04295-070-0917-007
2006	Manatee U2	04666-070-0917-007
2007	Manatee U2	04394-070-0917-007
2007	Manatee U2	04535-070-0917-007
2007	Manatee U2	04682-070-0917-007
2007	Manatee U2	06191-070-0917-007
2004	Martin U1	02128-070-0918-007
2004	Martin U1	07500-070-0009-006
2005	Martin U1	02556-070-0918-007
2005	Martin U1	02663-070-0918-007
2005	Martin U1	03516-070-0918-007
2006	Martin U1	03671-070-0918-007
2006	Martin U1	04046-070-0918-007
2006	Martin U1	04302-070-0918-007
2006	Martin U1	04302-070-0918-007
2007	Martin U1	04938-070-0918-007
2007	Martin U1	04938-070-0918-007
2007	Martin U1	05339-070-0918-007
2007	Martin U1	05339-070-0918-007
2007	Martin U1	05339-070-0918-007
2004	Martin U2	09924-070-0918-006
2004	Martin U2	09924-070-0918-006
2004	Martin U2	09924-070-0918-006
2004	Martin U2	09924-070-0918-006
2004	Martin U2	09924-070-0918-006
2004	Martin U2	09924-070-0918-006
2004	Martin U2	09924-070-0918-006

2006	Martin U2	03567-070-0918-007
2006	Martin U2	03679-070-0918-007
2006	Martin U2	03679-070-0918-007
2006	Martin U2	03835-070-0918-007
2007	Martin U2	04952-070-0918-007
2007	Martin U2	04952-070-0918-007
2007	Martin U2	04959-070-0918-007
2007	Martin U2	04971-070-0918-007
2007	Martin U2	04973-070-0918-007
2004	PtEverglades U1	01484-070-0920-007
2004	PtEverglades U1	01484-070-0920-007
2004	PtEverglades U1	01484-070-0920-007
2004	PtEverglades U1	01805-070-0920-007
2004	PtEverglades U1	07500-070-0009-006
2005	PtEverglades U1	02787-070-0920-007
2005	PtEverglades U1	03156-070-0920-007
2005	PtEverglades U1	03193-070-0920-007
2006	PtEverglades U1	03994-070-0920-007
2007	PtEverglades U1	05212-070-0920-007
2004	PtEverglades U2	01431-070-0920-007
2004	PtEverglades U2	01431-070-0920-007
2004	PtEverglades U2	01431-070-0920-007
2004	PtEverglades U2	01431-070-0920-007
2004	PtEverglades U2	01431-070-0920-007
2004	PtEverglades U2	01801-070-0920-007
2004	PtEverglades U2	01807-070-0920-007
2004	PtEverglades U2	07500-070-0009-006
2007	PtEverglades U2	05118-070-0920-007
2007	PtEverglades U2	05157-070-0920-007
2007	PtEverglades U2	05174-070-0920-007
2007	PtEverglades U2	05418-070-0920-007
2004	PtEverglades U3	01595-070-0924-007
2004	PtEverglades U3	01595-070-0924-007
2004	PtEverglades U3	02250-070-0924-007
2004	PtEverglades U3	07500-070-0009-006
2005	PtEverglades U3	01727-070-0924-007
2005	PtEverglades U3	03082-070-0924-007
2005	PtEverglades U3	03439-070-0924-007
2006	PtEverglades U3	03649-070-0924-007
2006	PtEverglades U3	03660-070-0924-007
2006	PtEverglades U3	03660-070-0924-007
2007	PtEverglades U3	03937-070-0924-007
2007	PtEverglades U3	04614-070-0924-007
2007	PtEverglades U3	04766-070-0924-007
2007	PtEverglades U3	04772-070-0924-007
2007	PtEverglades U3	04809-070-0924-007
2007	PtEverglades U3	04809-070-0924-007
2007	PtEverglades U3	04810-070-0924-007
2007	PtEverglades U3	05109-070-0924-007
2007	PtEverglades U3	05830-070-0924-007
2007	PtEverglades U3	05960-070-0924-007

2004	PtEverglades U4	01632-070-0924-007
2004	PtEverglades U4	02134-070-0924-007
2004	PtEverglades U4	02215-070-0924-007
2004	PtEverglades U4	02356-070-0924-007
2004	PtEverglades U4	02356-070-0924-007
2004	PtEverglades U4	02361-070-0924-007
2005	PtEverglades U4	01728-070-0924-007
2005	PtEverglades U4	02618-070-0924-007
2005	PtEverglades U4	02752-070-0924-007
2006	PtEverglades U4	03527-070-0924-007
2006	PtEverglades U4	03929-070-0924-007
2006	PtEverglades U4	03932-070-0924-007
2006	PtEverglades U4	03939-070-0924-007
2006	PtEverglades U4	03939-070-0924-007
2006	PtEverglades U4	04114-070-0924-007
2006	PtEverglades U4	04118-070-0924-007
2007	PtEverglades U4	04861-070-0924-007
2006	Turkey Pt Comm	03142-070-0926-007
2006	Turkey Pt Comm	07500-070-0009-006
2006	Turkey Pt Comm	07500-070-0009-006
2007	Turkey Pt Comm	04411-070-0926-007
2004	Turkey Pt U1	01123-070-0926-007
2004	Turkey Pt U1	01123-070-0926-007
2004	Turkey Pt U1	01790-070-0926-007
2005	Turkey Pt U1	07500-070-0009-006
2006	Turkey Pt U1	03044-070-0926-007
2007	Turkey Pt U1	05684-070-0926-007
2004	Turkey Pt U2	02043-070-0926-007
2004	Turkey Pt U2	02391-070-0926-007
2005	Turkey Pt U2	02350-070-0926-007
2005	Turkey Pt U2	02350-070-0926-007
2005	Turkey Pt U2	02855-070-0926-007
2006	Turkey Pt U2	04036-070-0926-007
2006	Turkey Pt U2	04415-070-0926-007
2007	Turkey Pt U2	03947-070-0926-007
2007	Turkey Pt U2	04415-070-0926-007
2007	Turkey Pt U2	04543-070-0926-007
2007	Turkey Pt U2	04763-070-0926-007
2004	Scherer U4	01754-070-0927-007
2004	Scherer U4	02046-070-0927-007
2004	Scherer U4	02046-070-0927-007
2005	Scherer U4	03031-070-0927-007
2005	Scherer U4	03031-070-0927-007
2007	Scherer U4	03617-070-0927-007
2007	Scherer U4	03617-070-0927-007
2007	Scherer U4	03617-070-0927-007
2006	SJRPP - Comm	03559-070-0950-007
2007	SJRPP - Comm	03559-070-0950-007
2007	SJRPP - Comm	04663-070-0950-007
2005	SJRPP U1	02278-070-0950-007
2005	SJRPP U1	02279-070-0950-007

2005	SJRPP U1	02280-070-0950-007
2005	SJRPP U1	02281-070-0950-007
2005	SJRPP U1	02906-070-0950-007
2006	SJRPP U1	02278-070-0950-007
2007	SJRPP U1	05092-070-0950-007
2004	SJRPP U2	01591-070-0950-007
2004	SJRPP U2	01969-070-0950-007
2004	SJRPP U2	01987-070-0950-007
2004	SJRPP U2	02166-070-0950-007
2006	SJRPP U2	03305-070-0950-007
2006	SJRPP U2	03305-070-0950-007
2006	SJRPP U2	03500-070-0950-007
2006	SJRPP U2	03798-070-0950-007

retirement corrections #4 found during prs/cpr exa(Site:property accounting)
PCU U5 Generator Rotor Replacement (Site:CUTLER POWER PLANT UNIT #5 - 5081001500)
PCU U5 Generator Rotor Replacement (Site:CUTLER POWER PLANT UNIT #5 - 5081001500)
pcu u6b condensate pump motor rewind (Site:cutler power plant unit #6)
pcu u6a condensate pump motor rewind (Site:cutler power plant unit #6)
capitalized spare parts - fossil items (Site:)
replace riviera grizzly bars (Site:riviera plant common)
dismantle riviera unit 2 (Site:riviera unit 2)
replace unit 3a circulating water pump (Site:riviera unit 3)
replace unit 3b circulating water pump (Site:riviera unit 3)
replace turbine supv system prv u3 (Site:riviera plant unit 3)
replace turbine blades r12 and r17 prv u3 (Site:riviera unit 3)
Unit 3 Condenser Dog Bone expansion joint replacement
replace u4 a circulating water pump (Site:riviera plant unit4)
replace u4 b circulating water pump (Site:riviera plant unit 4)
replace hp blades at riviera unit 4 (Site:riviera unit 4)
replace hp blades at riviera unit 4 (Site:riviera unit 4)
replace hp blades at riviera unit 4 (Site:riviera unit 4)
replace turbine supv system prv u4 (Site:riviera plant unit 4)
replace expansion joint dog-bone prv u4 (Site:riviera unit 4)
replace u4 condenser outlet expansion joint (Site:riviera unit 4)
psn3 turbine gen supervisory system (Site:sanford plant)
psn3 generator stator rewind (Site:sanford plant unit 3)
replace sanford u3 exciter (Site:sanford unit 3)
replace sanford u3 exciter (Site:sanford unit 3)
replace sanford u3 exciter (Site:sanford unit 3)
replace sanford u3 exciter (Site:sanford unit 3)
replace sanford u3 exciter (Site:sanford unit 3)
rewind sanford unit 3 generator rotor (Site:sanford u3)
rewind sanford unit 3 generator rotor (Site:sanford u3)
psn3 turbine overhaul (Site:sanford plant unit 3)
psn3 turbine overhaul (Site:sanford plant unit 3)
ppe u4 intake traveling screen assembly repl (Site:port everglades-unit 4)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
capitalized spare parts - fossil items (Site:)
replace pcc1a circ water pump (Site:cape canaveral plant)
replace pcc1 cond pump inlet e.j. (Site:cape canaveral plant)
replace pcc1 waterbox outlet e.j. (Site:cape canaveral plant)
PCC-1A Circ Water Pump Motor Rewind
motor, capital spare motor was returned from TAW and put into service.
replace pcc 2a circulating water pump (Site:cape canaveral plant)
retube pcc2 condenser (Site:cape canaveral plant)
rewind pcc2b cwp motor (Site:cape canaveral plant)
replace pcc2 traveling screens (Site:cape canaveral power plant)
refurbish condensate pump (Site:manatee plant)
pmt1 generator stator rewind (Site:manatee plant)
pmt1 generator stator rewind (Site:manatee plant)
pmt1 generator stator rewind (Site:manatee plant)
pmt1 generator stator rewind (Site:manatee plant)
replace pmt1 nozzle block (Site:manatee plant)

pmt1 static exciter	(Site:manatee plant)
pmt1 static exciter	(Site:manatee plant)
replace pmt 1b circ water pump	(Site:manatee plant)
replace u-1 pmt condensate pump	(Site:manatee plant)
replace pmt1b condensate pump motor	(Site:manatee plant)
replace pmt1b screen wash pump	(Site:manatee plant)
replace pmt1 cwp discharge line e.j.	(Site:manatee plant)
replace pmt1 ovation control system	(Site:manatee plant)
pmt1d Replace Circulating Water Pump Motor	(Site:manatee plant)
replace pmt1 throttle valve	(Site:manatee plant unit 1)
pmt u1 a install/replace condensate water pump mot	(Site:pmt u1 a)
pmt2 generator stator rewind	(Site:manatee plant)
pmt2 exciter rotor replacement	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
pmt2 static exciter	(Site:manatee plant)
replace pmt2 condensate pump	(Site:manatee plant)
replace pmt2 circ water pump motor	(Site:manatee plant)
replace pmt2 condenser expansion joints	(Site:manatee plant)
replace pmt2 cwp discharge line e.j.	(Site:manatee plant)
replace pmt2 gen condition monitor	(Site:manatee plant)
replace 4 throttle valves pmt u2	(Site:manatee plant)
replace pmt2b screen wash pump	(Site:manatee plant)
replace pmt2 ovation control system	(Site:manatee plant)
installed.	
replace unit 1b condensate pump	(Site:martin plant unit 1)
retirement corrections #4 found during prs/cpr exa	(Site:property accounting)
replace ip flow guide u1	(Site:martin unit 1)
replace pmr u1 generator rotor	(Site:martin unit 1)
replace 1a circ water pump	(Site:martin unit 1)
pmr u1 highway upgrade/replacement(dcs)	(Site:martin unit 1)
replace 1c circ water pump	(Site:martin unit 1)
replace blower and collector rings at martin u1	(Site:martin unit 1)
replace blower and collector rings at martin u1	(Site:martin unit 1)
replace 1d cicr pump and motor pmr1	(Site:martin unit 1)
replace 1d cicr pump and motor pmr1	(Site:martin unit 1)
pmru1 generator hydrogen seal replcmt	(Site:martin unit 1)
pmru1 generator hydrogen seal replcmt	(Site:martin unit 1)
pmru1 generator hydrogen seal replcmt	(Site:martin unit 1)
static exciter at martin plant u2 replc	(Site:martin unit 2)
static exciter at martin plant u2 replc	(Site:martin unit 2)
static exciter at martin plant u2 replc	(Site:martin unit 2)
static exciter at martin plant u2 replc	(Site:martin unit 2)
static exciter at martin plant u2 replc	(Site:martin unit 2)
static exciter at martin plant u2 replc	(Site:martin unit 2)
static exciter at martin plant u2 replc	(Site:martin unit 2)

replace 2c condensate pump (Site:martin unit 2)
replace 2a circ water motor/pump (Site:martin unit 2)
replace 2a circ water motor/pump (Site:martin unit 2)
replace throttle valves at pmr u2 (Site:martin unit 2)
replace 2d circ pump and motor pmr2 (Site:martin unit 2)
replace 2d circ pump and motor pmr2 (Site:martin unit 2)
replace 2b circ motor pmr2 (Site:martin unit 2)
replace u2a condenser expansion joint pmr2 (Site:martin u 2a)
replace u2b condenser expansion joint pmr2 (Site:martin u 2b)
ppe u1 turbine blade replacements (Site:port everglades-unit 1)
ppe u1 turbine blade replacements (Site:port everglades-unit 1)
ppe u1 turbine blade replacements (Site:port everglades-unit 1)
replace condensate pump u1 (Site:port everglades u1)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
ppe u1 a&b traveling screen assembly replacement (Site:port everglades unit 1)
ppe u1 lp turbine blade replacements (Site:port everglades unit 1)
ppe u1a condensate pump replacement (Site:port everglades-unit 1)
ppe u1a condensate pump replacement (Site:port everglades unit 1)
ppe condensate motor 1a rewind (Site:port everglades-unit 1)
replace ppe unit 2 exciter (Site:port everglades unit 2)
replace ppe unit 2 exciter (Site:port everglades unit 2)
replace ppe unit 2 exciter (Site:port everglades unit 2)
replace ppe unit 2 exciter (Site:port everglades unit 2)
replace ppe unit 2 exciter (Site:port everglades unit 2)
intake traveling screen assenbly replacement (Site:port everglades unit 2)
replace condensate pump u2 (Site:port everglades u2)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
ppe condensate motor 2a rewind (Site:port everglades-unit 2)
ppe u2 hp turbine rot blade replacement (Site:port everglades-unit 2)
replace ppe2 s.t. lp blades (Site:port everglades unit 2)
ppe u2 circulating water pump replacement (Site:port everglades unit 2)
ppe unit 3a condensate pump and motor replacement (Site:port everglades-unit 3)
ppe unit 3a condensate pump and motor replacement (Site:port everglades-unit 3)
ppe u3b circulating water pump replacement (Site:port everglades-unit 3)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
replace turbine supv system ppe u3 (Site:port everglades unit 3)
replace 3b condensate pump motor (Site:port everglades unit 3)
ppe u3a condensate motor replacement (Site:port everglades-unit 3)
ppe u3b condensate pump replacement (Site:port everglades-unit 3)
ppe u3 cond waterbox expansion joint replacement (Site:port everglades-unit 3)
ppe u3 cond waterbox expansion joint replacement (Site:port everglades-unit 3)
ppe u3 generator stator coils replacement (Site:port everglades unit 3)
ppe u3 turbine bearing assy replacements (Site:port everglades-unit 3)
ppe u3 generator rotor coils replacement (Site:port everglades unit 3)
ppe u3b condensate motor stator rewind (Site:port everglades unit 3)
ppe u3 lp turbine l-o blade/diaphragm replacements(Site:port everglades-unit 3)
ppe u3 lp turbine l-o blade/diaphragm replacements(Site:port everglades-unit 3)
ppe u3 lp turbine 8th stage blade replacement (Site:port everglades-unit 3)
ppe u3a condensate motor replacement
Pump.
seperate WO.

replace 8th ip stage diaphragm (Site:port everglades unit 4)
ppe u4 intake traveling screen assembly repl (Site:port everglades-unit 4)
ppe u4 condensate pump replacement (Site:port everglades-unit 4)
ppe u4b condensate pump & motor replacement (Site:port everglades-unit 4)
ppe u4b condensate pump & motor replacement (Site:port everglades-unit 4)
replace circ isolation valve 4b (Site:port everglades unit 4)
replace turbine supv system ppe u4 (Site:port everglades unit 4)
replace 4b circ pump motor (Site:port everglades u4)
ppe u4a circ water motor replacement (Site:port everglades unit 4)
ppe u4 generator stator coils replacement (Site:port everglades unit 4)
ppe u4a cwp discharge mov replacement (Site:port everglades unit 4)
ppe u4 condenser expansion joint replacements (Site:port everglades unit 4)
ppe u4 ip turbine 8th stage diaphragm/blade replac(Site:port everglades-unit4)
ppe u4 ip turbine 8th stage diaphragm/blade replac(Site:port everglades-unit4)
ppe u4 turbine bearing replacements (Site:port everglades-unit 4)
ppe u4 generator rotor coils replacement (Site:port everglades-unit 4)
replace peh 4 turbine stub shaft (Site:port everglades unit 4)
ptf spare u2 condensate pump refurbishment (Site:turkey point fossil)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
ptf turbine gantry crane controls replacement (Site:turkey point plant fossil -)
replace hp section 1,2 and ip section 8 (Site:turkey point unit #1)
replace hp section 1,2 and ip section 8 (Site:turkey point unit #1)
replace 1b circulating water pump (Site:turkey point fossil unit2)
retirement corrections #4 found during prs/cpr exa(Site:property accounting)
ptf u1 generator stator coils replacement (Site:turkey point fossil-unit)
PTF U1-Replace 1B N Cond.Inlet Exp (Site:TURKEY POINT POWER PLANT UNIT #1 - 5081014100)
ptf unit 2 a&b condensate pump motor replacements (Site:turkey point fossil-unit2)
ptf u2b condensate pump motor replacement (Site:turkey point-unit 2)
replace 2b condensate pump/motor (Site:turkey point unit 2)
replace 2b condensate pump/motor (Site:turkey point unit 2)
ptf u2b cwp discharge mov replacement (Site:turkey point unit 2)
ptf u2b condensate pump replacement (Site:turkey point-unit 2)
ptf u2b condensate pump replacement (Site:turkey point power plant un)
ptf u2 generator stator coils replacement (Site:turkey point power plant un)
ptf u2b condensate pump replacement (Site:turkey point power plant un)
ptf u2b circulating water pump replacement (Site:turkey point power plant un)
this equipment has reached a point where reliability maybe impacted. Insulation has reached the end of life due to
plant scherer 2001 retirements (Site:plant scherer)
plant scherer 2002 retirements (Site:plant scherer)
plant scherer 2002 retirements (Site:plant scherer)
plant scherer 2004 retirements (Site:plant scherer)
plant scherer 2004 retirements (Site:plant scherer)
scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)
scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)
scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)
replace pjk cooling tower m/u c&i system(06574127)(Site:st johns river power park)
replace pjk cooling tower m/u c&i system(06574127)(Site:st johns river power park)
replace pjk cooling tower mu motor(07574407) (Site:st johns river power park)
replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk)
replace u1 9th stage sta turbine blades(5574024) (Site:st johns river power pk)

replace u1 generator coils(05574013) (Site:st johns river power pk)
replace u1 turbine supv system(05574012) (Site:st johns river power pk)
replace pjk1 inlet mov(05574123) (Site:st johns river power pk)
replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk)
replace pjk 1a cond pump rotating assembly (Site:st johns river power park)
replace u2 turbine supervisory system (04574030) (Site:st johns river power park)
replace pjk2 condenser valves (04574065) (Site:st johns river power park)
replace pjk2 gen wedge system (04574066) (Site:st johns river power park)
replace pjk2a circ water pump motor(04574071) (Site:st johns river power)
replace u2 genr stator bars and wedge system 06574(Site:st johns river power pk)
replace u2 genr stator bars and wedge system 06574(Site:st johns river power pk)
replace pjk2 circ water valves(06574101) (Site:st johns river power pk)
replace pjk2 cwp impellers(06574133) (Site:st johns river power pk)

Retirement	374.3644 : PUMP COMPLETE	4
Retirement	272.1573 : ROTOR	1
Retirement	272.1582 : BRUSH RIGGING ASSEMBLY	1
Retirement	374.3640 : MOTOR STATIONARY WINDING ASSEMBLY	1
Retirement	374.3640 : MOTOR STATIONARY WINDING ASSEMBLY	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	0
Retirement	271.1536 : CASING	0
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	371.3542 : TUBES, IN A WATER BOX	0
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	271.1544 : HP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	371.3539 : EXPANSION JOINTS >= 6"	1
Retirement	368.4125 : EXPANSION JOINTS >= 6"	1
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	272.1574 : STATOR COILS	3
Retirement	467.5554 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	467.5556 : ENCLOSURE	1
Retirement	467.5560 : HEATING SYSTEM	1
Retirement	467.5567 : STATOR (MAIN EXCITER)	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	272.1572 : ROTOR COILS	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	2
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	2
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	0
Retirement	271.1541 : HIGH PRESSURE SHAFT/WHEEL	2
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	374.3635 : EXPANSION JOINTS >= 6"	2
Retirement	368.4125 : EXPANSION JOINTS >= 6"	1
Retirement	375.3677 : MOTOR STATIONARY WINDING ASSEMBLY	0
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	371.3542 : TUBES, IN A WATER BOX	0
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	0
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	0
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	272.1573 : ROTOR	1
Retirement	272.1574 : STATOR COILS	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	272.1584 : STATOR	0
Retirement	271.1561 : NOZZLE BLOCK	1

Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	467.5571 : ROTOR COILS	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	370.4167 : PUMP COMPLETE	1
Retirement	375.3667 : EXPANSION JOINTS >= 6"	4
Retirement	484.5872 : OPERATING SYSTEM	3
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	271.1563 : VALVE, SPECIAL	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	272.1584 : STATOR	0
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	467.5554 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	467.5556 : ENCLOSURE	1
Retirement	467.5559 : HEAT EXCHANGER, SHELL	2
Retirement	467.5567 : STATOR (MAIN EXCITER)	1
Retirement	467.5568 : STATOR (PILOT EXCITER)	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	467.5570 : ROTOR (PILOT EXCITER)	1
Retirement	467.5571 : ROTOR COILS	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	371.3539 : EXPANSION JOINTS >= 6"	2
Retirement	375.3667 : EXPANSION JOINTS >= 6"	4
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	0
Retirement	271.1563 : VALVE, SPECIAL	4
Retirement	370.4167 : PUMP COMPLETE	1
Retirement	271.1548 : TURBINE CONTROL SYSTEM	0
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	272.1572 : ROTOR COILS	-1
Retirement	271.1540 : HP/IP FLOW GUIDE	1
Retirement	272.1573 : ROTOR	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	271.1548 : TURBINE CONTROL SYSTEM	0
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	272.1571 : FRAME/HOUSING	0
Retirement	272.1573 : ROTOR	0
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	272.1581 : HYDROGEN SEAL ASSEMBLY	2
Retirement	272.1585 : CURRENT TRANSFORMER	15
Retirement	272.1586 : BUSHING NEUTRAL/MAIN	6
Retirement	467.5554 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	467.5556 : ENCLOSURE	1
Retirement	467.5559 : HEAT EXCHANGER, SHELL	2
Retirement	467.5567 : STATOR (MAIN EXCITER)	2
Retirement	467.5568 : STATOR (PILOT EXCITER)	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	467.5570 : ROTOR (PILOT EXCITER)	1

Retirement	374.3644 : PUMP COMPLETE	1
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	271.1548 : TURBINE CONTROL SYSTEM	0
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	368.4125 : EXPANSION JOINTS >= 6"	1
Retirement	368.4125 : EXPANSION JOINTS >= 6"	1
Retirement	271.1544 : HP BLADING-ROTATING (ROW/PRESS STAGE)	2
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	1
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	0
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	2
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	2
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3640 : MOTOR STATIONARY WINDING ASSEMBLY	1
Retirement	467.5554 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	467.5556 : ENCLOSURE	1
Retirement	467.5559 : HEAT EXCHANGER, SHELL	1
Retirement	467.5567 : STATOR (MAIN EXCITER)	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	2
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	2
Retirement	374.3640 : MOTOR STATIONARY WINDING ASSEMBLY	1
Retirement	271.1544 : HP BLADING-ROTATING (ROW/PRESS STAGE)	2
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	4
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	0
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	0
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	368.4120 : CONDENSER INLET CONDUITS	0
Retirement	368.4121 : CONDENSER DISCHARGE CONDUITS	0
Retirement	272.1584 : STATOR	0
Retirement	271.1542 : BEARING ASSEMBLY	2
Retirement	272.1573 : ROTOR	0
Retirement	374.3640 : MOTOR STATIONARY WINDING ASSEMBLY	1
Retirement	STAGE)	4
Retirement	271.1559 : LP BLADING-ROTATING (ROW/PRESS STAGE)	4
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1

Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	369.4140 : TRAVELING SCREEN ASSEMBLY COMPLETE	0
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3670 : VALVE, POWER OPERATED 6 IN OR GREATER	1
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	0
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	272.1574 : STATOR COILS	3
Retirement	375.3670 : VALVE, POWER OPERATED 6 IN OR GREATER	1
Retirement	371.3540 : CONDENSER SECTION	0
Retirement	STAGE)	1
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	1
Retirement	271.1542 : BEARING ASSEMBLY	2
Retirement	272.1572 : ROTOR COILS	0
Retirement	271.1557 : STUB SHAFT	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	271.1544 : HP BLADING-ROTATING (ROW/PRESS STAGE)	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	801.9137 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	271.1544 : HP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	0
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	-1
Retirement	272.1574 : STATOR COILS	3
Retirement	371.3539 : EXPANSION JOINTS >= 6"	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	2
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3645 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	375.3670 : VALVE, POWER OPERATED 6 IN OR GREATER	0
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	374.3644 : PUMP COMPLETE	1
Retirement	272.1574 : STATOR COILS	3
Retirement	374.3644 : PUMP COMPLETE	0
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	272.1572 : ROTOR COILS	3
Retirement	271.1548 : TURBINE CONTROL SYSTEM	0
Retirement	271.1548 : TURBINE CONTROL SYSTEM	0
Retirement	EQUIPMENT	1
Retirement	371.3542 : TUBES, IN A WATER BOX	0
Retirement	462.5468 : VALVE, POWER OPERATED 6 IN OR GREATER	1
Retirement	272.1573 : ROTOR	1
Retirement	375.3676 : PUMP COMPLETE	1
Retirement	472.5695 : PUMP COMPLETE	1
Retirement	378.3750 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	378.3750 : CONTROL/INSTRUMENTATION SYSTEM	-1
Retirement	378.3751 : DRIVE, ELECTRIC MOTOR, COMPLETE	0
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	2
Retirement	STAGE)	1

Retirement	272.1584 : STATOR	0
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	368.4119 : VALVE, POWER OPERATED 6 IN OR GREATER	1
Retirement	271.1554 : IP BLADING-ROTATING (ROW/PRESS STAGE)	-1
Retirement	374.3644 : PUMP COMPLETE	0
Retirement	476.5752 : CONTROL/INSTRUMENTATION SYSTEM	1
Retirement	368.4119 : VALVE, POWER OPERATED 6 IN OR GREATER	2
Retirement	272.1584 : STATOR	0
Retirement	375.3675 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	272.1574 : STATOR COILS	0
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	375.3676 : PUMP COMPLETE	0
Retirement	375.3676 : PUMP COMPLETE	0

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103,551.86			1
2,197.00			1
1,936.01			1
1,936.01			1
82,396.31			1
43,228.95			0
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27,891.79			1
144,278.50			1
38,817.03			0
1,365.22			0
28,765.73			1
28,765.73			1
42,216.28			0
27,461.63			0
56,262.93			0
143,937.30			1
3,865.21			1
1,744.05			1
173,280.69			1
151,305.89			3
16,488.65			1
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17,947.37			1
12,366.49			1
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100,870.59			1
50,435.30			1
45,923.49			2
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52,519.40			2
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8,023.28			2
84,955.22			1
974.00			2
447.08			1
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10,694.61			1
86,441.14			1
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7,314.26			0
112,790.46			0
109,389.00			1
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5,372,986.48			1
717,861.65			1
780,800.03			0
172,992.11			1

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909,397.66			1
155,546.42			1
86,164.38			1
57,444.71			1
23,885.16			1
128,771.09			4
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86,678.55			1
7,565.38			1
57,444.71			1
1,164,952.93			0
203,768.11			1
139,341.36			1
138,444.26			1
21,859.62			2
109,298.10			1
7,286.54			1
402,884.63			1
14,573.08			1
105,766.87			1
77,611.77			1
68,258.78			1
63,583.25			2
127,166.50			4
19,845.48			0
28,454.54			4
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7,565.38			0
61,254.17			1
51,317.83			1
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184,432.93			1
437,205.48			0
257,962.37			0
170,771.18			1
184,432.93			1
571,618.99			2
109,301.37			15
251,226.55			6
363,775.84			1
208,020.27			1
31,659.46			2
335,716.39			2
166,849.76			1
506,389.74			1
187,556.91			1

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233,242.39			1
244,029.86			1
48,712.16			0
233,242.38			1
244,029.86			1
233,242.38			1
5,291.82			1
5,291.82			1
67,659.10			2
44,750.17			1
37,162.85			1
10,397.75			1
137,886.64			0
178,721.59			2
74,325.71			2
10,397.73			1
67,183.71			1
2,819.52			1
23,382.61			1
19,620.67			1
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14,864.14			1
303,004.33			1
56,742.83			2
6,689.69			1
98,223.30			2
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80,885.85			2
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11,598.04			1
71,616.32			1
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922,009.40			1
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20,663.88			1
10,845.65			1
2,099.78			0
2,289.41			0
519,128.35			0
7,304.25			2
234,120.94			0
7,611.68			1
71,995.90			4
32,145.20			4
43,892.24			1
19,135.96			1
16,574.92			1
109,177.17			1

21,896.39			0
1,665.80			0
10,478.34			1
10,478.33			1
9,135.12			1
58,316.74			1
201,536.16			0
19,746.56			1
19,746.55			1
438,258.54			3
58,316.73			1
6,673.68			0
387,505.73			1
38,318.68			1
7,287.69			2
362,944.48			0
4,486.40			1
167,417.00			1
152,268.58			1
20,291.00			1
9,821.91			1
36,587.77			0
53,733.73			0
155,115.82			1
-20,291.00			-1
486,603.45			3
2,859.32			1
32,849.48			2
62,610.27			1
12,657.76			1
26,858.56			1
0.00			0
19,407.60			1
138,724.80			1
448,572.26			3
2,047.36			0
76,407.69			1
1,537,955.43			3
18,326.40			0
152,631.64			0
70,970.81			1
170,167.67			0
39,911.64			1
24,426.84			1
573,810.66			1
1,586.21			1
33,186.98			1
-33,186.98			-1
10,010.37			0
47,214.60			2
23,607.30			1

621,296.30			0
190,762.61			1
16,993.44			1
-23,607.30			-1
12,078.11			0
183,293.51			1
21,022.03			2
110,173.32			0
77,127.43			1
454,421.79			0
203,792.95			1
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41,712.59			0

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103,551.86	31400	O=OPERATION
2,197.00	31400	O=OPERATION
1,936.01	31400	O=OPERATION
1,936.01	31400	O=OPERATION
82,396.31	31400	C=DETERIORATION / FAILURE
43,228.95	31400	V=IMPROVE
0.00	31400	D=DECOMMISSION / RESERVE SHUTDOWN
76,775.19	31400	O=OPERATION
27,891.79	31400	O=OPERATION
144,278.50	31400	O=OPERATION
38,817.03	31400	V=IMPROVE
1,365.22	31400	O=OPERATION
28,765.73	31400	O=OPERATION
28,765.73	31400	O=OPERATION
42,216.28	31400	O=OPERATION
27,461.63	31400	O=OPERATION
56,262.93	31400	O=OPERATION
143,937.30	31400	O=OPERATION
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1,744.05	31400	O=OPERATION
173,280.69	31400	O=OPERATION
151,305.89	31400	O=OPERATION
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16,488.65	31400	V=IMPROVE
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12,366.49	31400	V=IMPROVE
32,977.29	31400	V=IMPROVE
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30,032.91	31400	O=OPERATION
52,519.40	31400	O=OPERATION
-15,006.93	31400	A=SYSTEM UPGRADE / NEW SYSTEM
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447.08	31400	O=OPERATION
14,377.05	31400	O=OPERATION
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63,583.25	31400	O=OPERATION
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7,565.38	31400	O=OPERATION
61,254.17	31400	O=OPERATION
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-198,513.20	31400	A=SYSTEM UPGRADE / NEW SYSTEM
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67,659.10	31400	O=OPERATION
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37,162.85	31400	O=OPERATION
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137,886.64	31400	A=SYSTEM UPGRADE / NEW SYSTEM
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67,183.71	31400	O=OPERATION
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14,864.14	31400	V=IMPROVE
303,004.33	31400	V=IMPROVE
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98,223.30	31400	A=SYSTEM UPGRADE / NEW SYSTEM
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88,373.08	31400	O=OPERATION
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519,128.35	31400	O=OPERATION
7,304.25	31400	O=OPERATION
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109,177.17	31400	C=DETERIORATION / FAILURE

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58,316.73	31400	O=OPERATION
6,673.68	31400	O=OPERATION
387,505.73	31400	O=OPERATION
38,318.68	31400	O=OPERATION
7,287.69	31400	V=IMPROVE
362,944.48	31400	O=OPERATION
4,486.40	31400	V=IMPROVE
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20,291.00	31400	A=SYSTEM UPGRADE / NEW SYSTEM
9,821.91	31400	O=OPERATION
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53,733.73	31400	V=IMPROVE
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486,603.45	31400	O=OPERATION
2,859.32	31400	O=OPERATION
32,849.48	31400	O=OPERATION
62,610.27	31400	O=OPERATION
12,657.76	31400	V=IMPROVE
26,858.56	31400	V=IMPROVE
0.00	31400	O=OPERATION
19,407.60	31400	O=OPERATION
138,724.80	31400	O=OPERATION
448,572.26	31400	O=OPERATION
2,047.36	31400	O=OPERATION
76,407.69	31400	O=OPERATION
1,537,955.43	31400	O=OPERATION
18,326.40	31400	O=OPERATION
152,631.64	31400	O=OPERATION
70,970.81	31400	O=OPERATION
170,167.67	31400	O=OPERATION
39,911.64	31400	O=OPERATION
24,426.84	31400	O=OPERATION
573,810.66	31400	O=OPERATION
1,586.21	31400	O=OPERATION
33,186.98	31400	O=OPERATION
-33,186.98	31400	O=OPERATION
10,010.37	31400	O=OPERATION
47,214.60	31400	O=OPERATION
23,607.30	31400	O=OPERATION

621,296.30	31400	O=OPERATION
190,762.61	31400	O=OPERATION
16,993.44	31400	O=OPERATION
-23,607.30	31400	O=OPERATION
12,078.11	31400	O=OPERATION
183,293.51	31400	O=OPERATION
21,022.03	31400	O=OPERATION
110,173.32	31400	O=OPERATION
77,127.43	31400	O=OPERATION
454,421.79	31400	O=OPERATION
203,792.95	31400	O=OPERATION
19,124.00	31400	O=OPERATION
41,712.59	31400	O=OPERATION

[redacted]
PUMP COMPLETE
ROTOR
BRUSH RIGGING ASSEMBLY
MOTOR STATIONARY WINDING AS
MOTOR STATIONARY WINDING AS
PUMP COMPLETE
TRAVELING SCREEN ASSEMBLY C
CASING
PUMP COMPLETE
PUMP COMPLETE
CONTROL/INSTRUMENTATION SY
LP BLADING-ROTATING (ROW/PRI
TUBES, IN A WATER BOX
PUMP COMPLETE
PUMP COMPLETE
HP BLADING-ROTATING (ROW/PR
IP BLADING-ROTATING (ROW/PRE
LP BLADING-ROTATING (ROW/PRI
CONTROL/INSTRUMENTATION SY
EXPANSION JOINTS >= 6"
EXPANSION JOINTS >= 6"
CONTROL/INSTRUMENTATION SY
STATOR COILS
CONTROL/INSTRUMENTATION SY
ENCLOSURE
HEATING SYSTEM
STATOR (MAIN EXCITER)
ROTOR (MAIN EXCITER)
ROTOR COILS
WEDGE SYSTEM
IP BLADING-ROTATING (ROW/PRE
LP BLADING-ROTATING (ROW/PRI
TRAVELING SCREEN ASSEMBLY C
TRAVELING SCREEN ASSEMBLY C
HIGH PRESSURE SHAFT/WHEEL
PUMP COMPLETE
EXPANSION JOINTS >= 6"
EXPANSION JOINTS >= 6"
MOTOR STATIONARY WINDING AS
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
TUBES, IN A WATER BOX
DRIVE, ELECTRIC MOTOR, COMPL
TRAVELING SCREEN ASSEMBLY C
PUMP COMPLETE
ROTOR
STATOR COILS
WEDGE SYSTEM
STATOR
NOZZLE BLOCK

ROTOR (MAIN EXCITER)
ROTOR COILS
PUMP COMPLETE
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
EXPANSION JOINTS >= 6"
OPERATING SYSTEM
DRIVE, ELECTRIC MOTOR, COMPL
VALVE, SPECIAL
DRIVE, ELECTRIC MOTOR, COMPL
STATOR
ROTOR (MAIN EXCITER)
CONTROL/INSTRUMENTATION SY
ENCLOSURE
HEAT EXCHANGER, SHELL
STATOR (MAIN EXCITER)
STATOR (PILOT EXCITER)
ROTOR (MAIN EXCITER)
ROTOR (PILOT EXCITER)
ROTOR COILS
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
EXPANSION JOINTS >= 6"
EXPANSION JOINTS >= 6"
CONTROL/INSTRUMENTATION SY
VALVE, SPECIAL
PUMP COMPLETE
TURBINE CONTROL SYSTEM
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
ROTOR COILS
HP/IP FLOW GUIDE
ROTOR
PUMP COMPLETE
TURBINE CONTROL SYSTEM
PUMP COMPLETE
FRAME/HOUSING
ROTOR
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
HYDROGEN SEAL ASSEMBLY
CURRENT TRANSFORMER
BUSHING NEUTRAL/MAIN
CONTROL/INSTRUMENTATION SY
ENCLOSURE
HEAT EXCHANGER, SHELL
STATOR (MAIN EXCITER)
STATOR (PILOT EXCITER)
ROTOR (MAIN EXCITER)
ROTOR (PILOT EXCITER)

PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
TURBINE CONTROL SYSTEM
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
EXPANSION JOINTS >= 6"
EXPANSION JOINTS >= 6"
HP BLADING-ROTATING (ROW/PR
IP BLADING-ROTATING (ROW/PRE
LP BLADING-ROTATING (ROW/PRI
PUMP COMPLETE
PUMP COMPLETE
TRAVELING SCREEN ASSEMBLY C
LP BLADING-ROTATING (ROW/PRI
PUMP COMPLETE
PUMP COMPLETE
MOTOR STATIONARY WINDING AS
CONTROL/INSTRUMENTATION SY
ENCLOSURE
HEAT EXCHANGER, SHELL
STATOR (MAIN EXCITER)
ROTOR (MAIN EXCITER)
TRAVELING SCREEN ASSEMBLY C
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
MOTOR STATIONARY WINDING AS
HP BLADING-ROTATING (ROW/PR
LP BLADING-ROTATING (ROW/PRI
PUMP COMPLETE
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
CONTROL/INSTRUMENTATION SY
DRIVE, ELECTRIC MOTOR, COMPL
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
CONDENSER INLET CONDUITS
CONDENSER DISCHARGE CONDU
STATOR
BEARING ASSEMBLY
ROTOR
MOTOR STATIONARY WINDING AS
LP BLADING-STATIONARY (ROW/F
LP BLADING-ROTATING (ROW/PRI
IP BLADING-ROTATING (ROW/PRE
DRIVE, ELECTRIC MOTOR, COMPL
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE

IP BLADING-ROTATING (ROW/PRE
TRAVELING SCREEN ASSEMBLY C
PUMP COMPLETE
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
VALVE, POWER OPERATED 6 IN O
CONTROL/INSTRUMENTATION SY
DRIVE, ELECTRIC MOTOR, COMPL
DRIVE, ELECTRIC MOTOR, COMPL
STATOR COILS
VALVE, POWER OPERATED 6 IN O
CONDENSER SECTION
IP BLADING-STATIONARY (ROW/P
IP BLADING-ROTATING (ROW/PRE
BEARING ASSEMBLY
ROTOR COILS
STUB SHAFT
PUMP COMPLETE
HP BLADING-ROTATING (ROW/PR
PUMP COMPLETE
CONTROL/INSTRUMENTATION SY
HP BLADING-ROTATING (ROW/PR
IP BLADING-ROTATING (ROW/PRE
PUMP COMPLETE
PUMP COMPLETE
STATOR COILS
EXPANSION JOINTS >= 6"
DRIVE, ELECTRIC MOTOR, COMPL
DRIVE, ELECTRIC MOTOR, COMPL
PUMP COMPLETE
DRIVE, ELECTRIC MOTOR, COMPL
VALVE, POWER OPERATED 6 IN O
PUMP COMPLETE
PUMP COMPLETE
STATOR COILS
PUMP COMPLETE
PUMP COMPLETE
ROTOR COILS
TURBINE CONTROL SYSTEM
TURBINE CONTROL SYSTEM
GENERATOR COOLING AND PURC
TUBES, IN A WATER BOX
VALVE, POWER OPERATED 6 IN O
ROTOR
PUMP COMPLETE
PUMP COMPLETE
CONTROL/INSTRUMENTATION SY
CONTROL/INSTRUMENTATION SY
DRIVE, ELECTRIC MOTOR, COMPL
IP BLADING-ROTATING (ROW/PRE
IP BLADING-STATIONARY (ROW/P

STATOR
CONTROL/INSTRUMENTATION SY
VALVE, POWER OPERATED 6 IN O
IP BLADING-ROTATING (ROW/PRE
PUMP COMPLETE
CONTROL/INSTRUMENTATION SY
VALVE, POWER OPERATED 6 IN O
STATOR
DRIVE, ELECTRIC MOTOR, COMPL
STATOR COILS
WEDGE SYSTEM
PUMP COMPLETE
PUMP COMPLETE

07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
05518-070-0901-007 - PCU U5 Generator Rotor Replacement (Site:CUTLER POWER PLANT UNIT #5 - 5081001
05518-070-0901-007 - PCU U5 Generator Rotor Replacement (Site:CUTLER POWER PLANT UNIT #5 - 5081001
04929-070-0901-007 - pcu u6b condensate pump motor rewind (Site:cutler power plant unit #6)
04972-070-0901-007 - pcu u6a condensate pump motor rewind (Site:cutler power plant unit #6)
01508-014-0961-000 - capitalized spare parts - fossil items (Site:)
04497-070-0904-007 - replace riviera grizzly bars (Site:riviera plant common)
02324-070-0904-007 - dismantle riviera unit 2 (Site:riviera unit 2)
02291-070-0904-007 - replace unit 3a circulating water pump (Site:riviera unit 3)
02292-070-0904-007 - replace unit 3b circulating water pump (Site:riviera unit 3)
01725-070-0904-007 - replace turbine supv system prv u3 (Site:riviera plant unit 3)
05348-070-0904-007 - replace turbine blades r12 and r17 prv u3 (Site:riviera unit 3)
05780-070-0904-007 - Unit 3 Condenser Dog Bone expansion joint replacement
01838-070-0904-007 - replace u4 a circulating water pump (Site:riviera plant unit4)
01839-070-0904-007 - replace u4 b circulating water pump (Site:riviera plant unit 4)
03177-070-0904-007 - replace hp blades at riviera unit 4 (Site:riviera unit 4)
03177-070-0904-007 - replace hp blades at riviera unit 4 (Site:riviera unit 4)
03177-070-0904-007 - replace hp blades at riviera unit 4 (Site:riviera unit 4)
01726-070-0904-007 - replace turbine supv system prv u4 (Site:riviera plant unit 4)
04336-070-0904-007 - replace expansion joint dog-bone prv u4 (Site:riviera unit 4)
04337-070-0904-007 - replace u4 condenser outlet expansion joint (Site:riviera unit 4)
02024-070-0907-007 - psn3 turbine gen supervisory system (Site:sanford plant)
01643-070-0907-007 - psn3 generator stator rewind (Site:sanford plant unit 3)
03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3)
03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3)
03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3)
03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3)
03422-070-0907-007 - replace sanford u3 exciter (Site:sanford unit 3)
03423-070-0907-007 - rewind sanford unit 3 generator rotor (Site:sanford u3)
03423-070-0907-007 - rewind sanford unit 3 generator rotor (Site:sanford u3)
03648-070-0907-007 - psn3 turbine overhaul (Site:sanford plant unit 3)
03648-070-0907-007 - psn3 turbine overhaul (Site:sanford plant unit 3)
02134-070-0924-007 - ppe u4 intake traveling screen assembly repl (Site:port everglades-unit 4)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
01501-014-0970-000 - capitalized spare parts - fossil items (Site:)
02978-070-0913-007 - replace pcc1a circ water pump (Site:cape canaveral plant)
04267-070-0913-007 - replace pcc1 cond pump inlet e.j. (Site:cape canaveral plant)
04268-070-0913-007 - replace pcc1 waterbox outlet e.j. (Site:cape canaveral plant)
05478-070-0913-007 - PCC-1A Circ Water Pump Motor Rewind
06212-070-0913-007 - Replacement of the U1A Condensate Pump Motor, emergent work order created after the f
02485-070-0913-007 - replace pcc 2a circulating water pump (Site:cape canaveral plant)
03227-070-0913-007 - retube pcc2 condenser (Site:cape canaveral plant)
03787-070-0913-007 - rewind pcc2b cwp motor (Site:cape canaveral plant)
04870-070-0913-007 - replace pcc2 traveling screens (Site:cape canaveral power plant)
02381-070-0917-007 - refurbish condensate pump (Site:manatee plant)
01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant)
01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant)
01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant)
01668-070-0917-007 - pmt1 generator stator rewind (Site:manatee plant)
03196-070-0917-007 - replace pmt1 nozzle block (Site:manatee plant)

09931-070-0917-006 - pmt1 static exciter (Site:manatee plant)
09931-070-0917-006 - pmt1 static exciter (Site:manatee plant)
03531-070-0917-007 - replace pmt 1b circ water pump (Site:manatee plant)
03533-070-0917-007 - replace u-1 pmt condensate pump (Site:manatee plant)
03681-070-0917-007 - replace pmt1b condensate pump motor (Site:manatee plant)
04534-070-0917-007 - replace pmt1b screen wash pump (Site:manatee plant)
05121-070-0917-007 - replace pmt1 cwp discharge line e.j. (Site:manatee plant)
05125-070-0917-007 - replace pmt1 ovation control system (Site:manatee plant)
05147-070-0917-007 - pmt1d Replace Circulating Water Pump Motor (Site:manatee plant)
05172-070-0917-007 - replace pmt1 throttle valve (Site:manatee plant unit 1)
05356-070-0917-007 - pmt u1 a install/replace condensate water pump mot(Site:pmt u1 a)
01669-070-0917-007 - pmt2 generator stator rewind (Site:manatee plant)
09675-070-0917-006 - pmt2 exciter rotor replacement (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
09932-070-0917-006 - pmt2 static exciter (Site:manatee plant)
02536-070-0917-007 - replace pmt2 condensate pump (Site:manatee plant)
02543-070-0917-007 - replace pmt2 circ water pump motor (Site:manatee plant)
04289-070-0917-007 - replace pmt2 condenser expansion joints (Site:manatee plant)
04295-070-0917-007 - replace pmt2 cwp discharge line e.j. (Site:manatee plant)
04666-070-0917-007 - replace pmt2 gen condition monitor (Site:manatee plant)
04394-070-0917-007 - replace 4 throttle valves pmt u2 (Site:manatee plant)
04535-070-0917-007 - replace pmt2b screen wash pump (Site:manatee plant)
04682-070-0917-007 - replace pmt2 ovation control system (Site:manatee plant)
06191-070-0917-007 - PMT 2A Condensate Pump Motor Install and Remove. Motor failed and Capital Spare #006
02128-070-0918-007 - replace unit 1b condensate pump (Site:martin plant unit 1)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
02556-070-0918-007 - replace ip flow guide u1 (Site:martin unit 1)
02663-070-0918-007 - replace pmr u1 generator rotor (Site:martin unit 1)
03516-070-0918-007 - replace 1a circ water pump (Site:martin unit 1)
03671-070-0918-007 - pmr u1 highway upgrade/replacement(dcs) (Site:martin unit 1)
04046-070-0918-007 - replace 1c circ water pump (Site:martin unit 1)
04302-070-0918-007 - replace blower and collector rings at martin u1 (Site:martin unit 1)
04302-070-0918-007 - replace blower and collector rings at martin u1 (Site:martin unit 1)
04938-070-0918-007 - replace 1d cicr pump and motor pmr1 (Site:martin unit 1)
04938-070-0918-007 - replace 1d cicr pump and motor pmr1 (Site:martin unit 1)
05339-070-0918-007 - pmru1 generator hydrogen seal replcmt (Site:martin unit 1)
05339-070-0918-007 - pmru1 generator hydrogen seal replcmt (Site:martin unit 1)
05339-070-0918-007 - pmru1 generator hydrogen seal replcmt (Site:martin unit 1)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)
09924-070-0918-006 - static exciter at martin plant u2 replc (Site:martin unit 2)

03567-070-0918-007 - replace 2c condensate pump (Site:martin unit 2)
03679-070-0918-007 - replace 2a circ water motor/pump (Site:martin unit 2)
03679-070-0918-007 - replace 2a circ water motor/pump (Site:martin unit 2)
03835-070-0918-007 - replace throttle valves at pmr u2 (Site:martin unit 2)
04952-070-0918-007 - replace 2d circ pump and motor pmr2 (Site:martin unit 2)
04952-070-0918-007 - replace 2d circ pump and motor pmr2 (Site:martin unit 2)
04959-070-0918-007 - replace 2b circ motor pmr2 (Site:martin unit 2)
04971-070-0918-007 - replace u2a condenser expansion joint pmr2 (Site:martin u 2a)
04973-070-0918-007 - replace u2b condenser expansion joint pmr2 (Site:martin u 2b)
01484-070-0920-007 - ppe u1 turbine blade replacements (Site:port everglades-unit 1)
01484-070-0920-007 - ppe u1 turbine blade replacements (Site:port everglades-unit 1)
01484-070-0920-007 - ppe u1 turbine blade replacements (Site:port everglades-unit 1)
01805-070-0920-007 - replace condensate pump u1 (Site:port everglades u1)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
02787-070-0920-007 - ppe u1 a&b traveling screen assembly replacement (Site:port everglades unit 1)
03156-070-0920-007 - ppe u1 lp turbine blade replacements (Site:port everglades unit 1)
03193-070-0920-007 - ppe u1a condensate pump replacement (Site:port everglades-unit 1)
03994-070-0920-007 - ppe u1a condensate pump replacement (Site:port everglades unit 1)
05212-070-0920-007 - ppe condensate motor 1a rewind (Site:port everglades-unit 1)
01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2)
01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2)
01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2)
01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2)
01431-070-0920-007 - replace ppe unit 2 exciter (Site:port everglades unit 2)
01801-070-0920-007 - intake traveling screen assenbly replacement (Site:port everglades unit 2)
01807-070-0920-007 - replace condensate pump u2 (Site:port everglades u2)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
05118-070-0920-007 - ppe condensate motor 2a rewind (Site:port everglades-unit 2)
05157-070-0920-007 - ppe u2 hp turbine rot blade replacement (Site:port everglades-unit 2)
05174-070-0920-007 - replace ppe2 s.t. lp blades (Site:port everglades unit 2)
05418-070-0920-007 - ppe u2 circulating water pump replacement (Site:port everglades unit 2)
01595-070-0924-007 - ppe unit 3a condensate pump and motor replacement (Site:port everglades-unit 3)
01595-070-0924-007 - ppe unit 3a condensate pump and motor replacement (Site:port everglades-unit 3)
02250-070-0924-007 - ppe u3b circulating water pump replacement (Site:port everglades-unit 3)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
01727-070-0924-007 - replace turbine supv system ppe u3 (Site:port everglades unit 3)
03082-070-0924-007 - replace 3b condensate pump motor (Site:port everglades unit 3)
03439-070-0924-007 - ppe u3a condensate motor replacement (Site:port everglades-unit 3)
03649-070-0924-007 - ppe u3b condensate pump replacement (Site:port everglades-unit 3)
03660-070-0924-007 - ppe u3 cond waterbox expansion joint replacement (Site:port everglades-unit 3)
03660-070-0924-007 - ppe u3 cond waterbox expansion joint replacement (Site:port everglades-unit 3)
03937-070-0924-007 - ppe u3 generator stator coils replacement (Site:port everglades unit 3)
04614-070-0924-007 - ppe u3 turbine bearing assy replacements (Site:port everglades-unit 3)
04766-070-0924-007 - ppe u3 generator rotor coils replacement (Site:port everglades unit 3)
04772-070-0924-007 - ppe u3b condensate motor stator rewind (Site:port everglades unit 3)
04809-070-0924-007 - ppe u3 lp turbine l-o blade/diaphragm replacements(Site:port everglades-unit 3)
04809-070-0924-007 - ppe u3 lp turbine l-o blade/diaphragm replacements(Site:port everglades-unit 3)
04810-070-0924-007 - ppe u3 ip turbine 8th stage blade replacement (Site:port everglades-unit 3)
05109-070-0924-007 - ppe u3a condensate motor replacement
05830-070-0924-007 - U3 A Condensate pump motor has exhibited high temperature on lower bearing. Install Cap
05960-070-0924-007 - 3A Cond Pump is failing . Remove pump install CSP # 006-013-759. Existing pump will be r

01632-070-0924-007 - replace 8th ip stage diaphragm (Site:port everglades unit 4)
02134-070-0924-007 - ppe u4 intake traveling screen assembly repl (Site:port everglades-unit 4)
02215-070-0924-007 - ppe u4 condensate pump replacement (Site:port everglades-unit 4)
02356-070-0924-007 - ppe u4b condensate pump & motor replacement (Site:port everglades-unit 4)
02356-070-0924-007 - ppe u4b condensate pump & motor replacement (Site:port everglades-unit 4)
02361-070-0924-007 - replace circ isolation valve 4b (Site:port everglades unit 4)
01728-070-0924-007 - replace turbine supv system ppe u4 (Site:port everglades unit 4)
02618-070-0924-007 - replace 4b circ pump motor (Site:port everglades u4)
02752-070-0924-007 - ppe u4a circ water motor replacement (Site:port everglades unit 4)
03527-070-0924-007 - ppe u4 generator stator coils replacement (Site:port everglades unit 4)
03929-070-0924-007 - ppe u4a cwp discharge mov replacement (Site:port everglades unit 4)
03932-070-0924-007 - ppe u4 condenser expansion joint replacements (Site:port everglades unit 4)
03939-070-0924-007 - ppe u4 ip turbine 8th stage diaphragm/blade replac(Site:port everglades-unit4)
03939-070-0924-007 - ppe u4 ip turbine 8th stage diaphragm/blade replac(Site:port everglades-unit4)
04114-070-0924-007 - ppe u4 turbine bearing replacements (Site:port everglades-unit 4)
04118-070-0924-007 - ppe u4 generator rotor coils replacement (Site:port everglades-unit 4)
04861-070-0924-007 - replace peh 4 turbine stub shaft (Site:port everglades unit 4)
03142-070-0926-007 - ptf spare u2 condensate pump refurbishment (Site:turkey point fossil)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
04411-070-0926-007 - ptf turbine gantry crane controls replacement (Site:turkey point plant fossil -)
01123-070-0926-007 - replace hp section 1,2 and ip section 8 (Site:turkey point unit #1)
01123-070-0926-007 - replace hp section 1,2 and ip section 8 (Site:turkey point unit #1)
01790-070-0926-007 - replace 1b circulating water pump (Site:turkey point fossil unit2)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
03044-070-0926-007 - ptf u1 generator stator coils replacement (Site:turkey point fossil-unit)
05684-070-0926-007 - PTF U1-Replace 1B N Cond.Inlet Exp (Site:TURKEY POINT POWER PLANT UNIT #1 - 5C
02043-070-0926-007 - ptf unit 2 a&b condensate pump motor replacements (Site:turkey point fossil-unit2)
02391-070-0926-007 - ptf u2b condensate pump motor replacement (Site:turkey point-unit 2)
02350-070-0926-007 - replace 2b condensate pump/motor (Site:turkey point unit 2)
02350-070-0926-007 - replace 2b condensate pump/motor (Site:turkey point unit 2)
02855-070-0926-007 - ptf u2b cwp discharge mov replacement (Site:turkey point unit 2)
04036-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point-unit 2)
04415-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point power plant un)
03947-070-0926-007 - ptf u2 generator stator coils replacement (Site:turkey point power plant un)
04415-070-0926-007 - ptf u2b condensate pump replacement (Site:turkey point power plant un)
04543-070-0926-007 - ptf u2b circulating water pump replacement (Site:turkey point power plant un)
04763-070-0926-007 - Complete replacement of the unit #1 Generator Rotor Coils for EFOR AVoidance. A rewind
01754-070-0927-007 - plant scherer 2001 retirements (Site:plant scherer)
02046-070-0927-007 - plant scherer 2002 retirements (Site:plant scherer)
02046-070-0927-007 - plant scherer 2002 retirements (Site:plant scherer)
03031-070-0927-007 - plant scherer 2004 retirements (Site:plant scherer)
03031-070-0927-007 - plant scherer 2004 retirements (Site:plant scherer)
03617-070-0927-007 - scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)
03617-070-0927-007 - scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)
03617-070-0927-007 - scherer 4 mis capital additions-2006 (Site:plant scherer-monroe)
03559-070-0950-007 - replace pjk cooling tower m/u c&i system(06574127)(Site:st johns river power park)
03559-070-0950-007 - replace pjk cooling tower m/u c&i system(06574127)(Site:st johns river power park)
04663-070-0950-007 - replace pjk cooling tower mu motor(07574407) (Site:st johns river power park)
02278-070-0950-007 - replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk)
02279-070-0950-007 - replace u1 9th stage sta turbine blades(5574024) (Site:st johns river power pk)

02280-070-0950-007 - replace u1 generator coils(05574013) (Site:st johns river power pk)
02281-070-0950-007 - replace u1 turbine supv system(05574012) (Site:st johns river power pk)
02906-070-0950-007 - replace pjk1 inlet mov(05574123) (Site:st johns river power pk)
02278-070-0950-007 - replace pjk1 s.t. blades(05574039) (Site:st. johns river power pk)
05092-070-0950-007 - replace pjk 1a cond pump rotating assembly (Site:st johns river power park)
01591-070-0950-007 - replace u2 turbine supervisory system (04574030) (Site:st johns river power park)
01969-070-0950-007 - replace pjk2 condenser valves (04574065) (Site:st johns river power park)
01987-070-0950-007 - replace pjk2 gen wedge system (04574066) (Site:st johns river power park)
02166-070-0950-007 - replace pjk2a circ water pump motor(04574071) (Site:st johns river power)
03305-070-0950-007 - replace u2 genr stator bars and wedge system 06574(Site:st johns river power pk)
03305-070-0950-007 - replace u2 genr stator bars and wedge system 06574(Site:st johns river power pk)
03500-070-0950-007 - replace pjk2 circ water valves(06574101) (Site:st johns river power pk)
03798-070-0950-007 - replace pjk2 cwp impellers(06574133) (Site:st johns river power pk)

[redacted]

!500)
!500)

Adjusted For retired unit PRV2

'ailure of the existing motor, capital spare motor was returned from TAW and put into service.

)-014-144 to be installed.

› Spare on 3A Cond Pump.
refurbished under seperate WO.

)81014100)

is necessary because this equipment has reached a point where reliability maybe impacted. Insulation ha

as reached the end of life due to high number of cycles on this un

Account 324.0
Retirements

Ledger Year	Reason	Work Order Number	Retirement Units	Quantity	Amount
2004	O=OPERATION	01944-070-0915-007 - replace model dhp 4.16kv breakers (Site:st lucie unit 1)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	6	60,863.05
		01944-070-0915-007 - replace model dhp 4.16kv breakers (Site:st lucie unit 1) Total		6	60,863.05
		02014-070-0915-007 - replace 1a battery (Site:st lucie unit 1)	ALL OTHER STATION BATTERY EQUIPMENT	0	62,963.40
		02014-070-0915-007 - replace 1a battery (Site:st lucie unit 1) Total		0	62,963.40
		02015-070-0915-007 - replace 1b battery (Site:st lucie unit 1)	ALL OTHER STATION BATTERY EQUIPMENT	0	62,963.40
		02015-070-0915-007 - replace 1b battery (Site:st lucie unit 1) Total		0	62,963.40
	O=OPERATION Total			6	186,789.85
	V=IMPROVE	02290-070-0914-007 - ptn u3 4160v switchgear breaker replacements (Site:turkey point nuclear-un)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	10	113,977.19
		02290-070-0914-007 - ptn u3 4160v switchgear breaker replacements (Site:turkey point nuclear-un) Total		10	113,977.19
	V=IMPROVE Total			10	113,977.19
2004 Total				16	300,767.04
2005	O=OPERATION	01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	24	914,385.24
			CO-OWNER PAYMENT ORLANDO UTILITIES COMMISSION	0	(70,877.88)
		01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2) Total		24	843,507.36
	O=OPERATION Total			24	843,507.36
	V=IMPROVE	09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1)	ANNUNCIATOR/SOE/DATA ACQUISITION EQUIP	1	286,341.23
			CO-OWNER PAYMENT ORLANDO UTILITIES COMMISSION	0	(203.37)
			CO-OWNER PMT FMPA	0	(203.37)
		09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1) Total		1	285,934.49
	V=IMPROVE Total			1	285,934.49
2005 Total				25	1,129,441.85
2006	O=OPERATION	01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	(5)	(177,813.50)
		01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2) Total		(5)	(177,813.50)
		02899-070-0915-007 - replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	45	499,566.47
		02899-070-0915-007 - replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1) Total		45	499,566.47
		03302-070-0910-007 - replace 4 16kv and 6.9 kv model dhp (Site:st lucie unit 2)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	27	1,036,547.20
			CO-OWNER PAYMENT ORLANDO UTILITIES COMMISSION	0	(2,726.76)
			CO-OWNER PMT FMPA	0	(3,878.93)
		03302-070-0910-007 - replace 4 16kv and 6.9 kv model dhp (Site:st lucie unit 2) Total		27	1,029,941.51
		03733-070-0915-007 - replace 416kv model dhp breakers (Site:st lucie unit 1)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	5	50,719.20

Hearing Exhibit - 00007577

Account 324.0
Retirements

2006	O=OPERATION	03733-070-0915-007 - replace 416kv model dhp breakers (Site:st lucie unit 1) Total		5	50,719.20
		03973-070-0914-007 - ptn u3 control room recorder replacements (Site:turkey point nuclear)	RECORDERS	2	1,691.76
		03973-070-0914-007 - ptn u3 control room recorder replacements (Site:turkey point nuclear) Total		2	1,691.76
		04085-070-0910-007 - replace 4 16kv model dhp breakers (Site:st lucie unit 2)	CIRCUIT BKR. RATED 500 AMPS OR GREATER	4	152,397.55
		04085-070-0910-007 - replace 4 16kv model dhp breakers (Site:st lucie unit 2) Total		4	152,397.55
		04128-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)	RECORDERS	2	1,435.36
		04128-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear) Total		2	1,435.36
		04838-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)	RECORDERS	2	1,435.36
		04838-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear) Total		2	1,435.36
	O=OPERATION Total			82	1,559,373.71
2006 Total				82	1,559,373.71
Grand Total				123	2,989,582.60

Hearing Exhibit - 00007578

2005	StLucie U2	01945-070-0910-007
2005	StLucie U2	01945-070-0910-007
2006	StLucie U2	01945-070-0910-007
2006	StLucie U2	03302-070-0910-007
2006	StLucie U2	03302-070-0910-007
2006	StLucie U2	03302-070-0910-007
2006	StLucie U2	03302-070-0910-007
2006	StLucie U2	04085-070-0910-007
2004	Turkey Pt U3	02290-070-0914-007
2006	Turkey Pt U3	03973-070-0914-007
2006	Turkey Pt U4	04128-070-0914-007
2006	Turkey Pt U4	04838-070-0914-007
2004	StLucie U1	01944-070-0915-007
2004	StLucie U1	02014-070-0915-007
2004	StLucie U1	02015-070-0915-007
2005	StLucie U1	09552-070-0915-006
2005	StLucie U1	09552-070-0915-006
2005	StLucie U1	09552-070-0915-006
2006	StLucie U1	02899-070-0915-007
2006	StLucie U1	02899-070-0915-007
2006	StLucie U1	03733-070-0915-007

replace model dhp 416kv breakers	(Site:st lucie unit 2)
replace model dhp 416kv breakers	(Site:st lucie unit 2)
replace model dhp 416kv breakers	(Site:st lucie unit 2)
replace 4 16kv and 6.9 kv model dhp	(Site:st lucie unit 2)
replace 4 16kv and 6.9 kv model dhp	(Site:st lucie unit 2)
replace 4 16kv and 6.9 kv model dhp	(Site:st lucie unit 2)
replace 4 16kv and 6.9 kv model dhp	(Site:st lucie unit 2)
replace 4 16kv model dhp breakers	(Site:st lucie unit 2)
ptn u3 4160v switchgear breaker replacements	(Site:turkey point nuclear-un)
ptn u3 control room recorder replacements	(Site:turkey point nuclear)
ptn u4 control room recorder replacements	(Site:turkey point nuclear)
ptn u4 control room recorder replacements	(Site:turkey point nuclear)
replace model dhp 4.16kv breakers	(Site:st lucie unit 1)
replace 1a battery	(Site:st lucie unit 1)
replace 1b battery	(Site:st lucie unit 1)
plant data network-phase 1	(Site:st lucie-unit 1)
plant data network-phase 1	(Site:st lucie-unit 1)
plant data network-phase 1	(Site:st lucie-unit 1)
replace 4 16kv and 69kv model dhp breakers	(Site:st lucie unit 1)
replace 4 16kv and 69kv model dhp breakers	(Site:st lucie unit 1)
replace 416kv model dhp breakers	(Site:st lucie unit 1)

Retirement	COMMISSION	0
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	24
Retirement	586.7154 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	-5
Retirement	COMMISSION	0
Retirement	002.002 : CO-OWNER PMT FMPA	0
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	22
Retirement	586.7154 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	5
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	4
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	10
Retirement	481.5820 : RECORDERS	2
Retirement	481.5820 : RECORDERS	2
Retirement	481.5820 : RECORDERS	2
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	6
Retirement	291.1796 : ALL OTHER STATION BATTERY EQUIPMENT	0
Retirement	291.1796 : ALL OTHER STATION BATTERY EQUIPMENT	0
Retirement	COMMISSION	0
Retirement	002.002 : CO-OWNER PMT FMPA	0
Retirement	EQUIP	1
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	35
Retirement	586.7154 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	10
Retirement	585.7126 : CIRCUIT BKR. RATED 500 AMPS OR GREATER	5

-70,877.88	32400	O=OPERATION
914,385.24	32400	O=OPERATION
-177,813.50	32400	O=OPERATION
-2,726.76	32400	O=OPERATION
-3,878.93	32400	O=OPERATION
838,186.50	32400	O=OPERATION
198,360.70	32400	O=OPERATION
152,397.55	32400	O=OPERATION
113,977.19	32400	V=IMPROVE
1,691.76	32400	O=OPERATION
1,435.36	32400	O=OPERATION
1,435.36	32400	O=OPERATION
60,863.05	32400	O=OPERATION
62,963.40	32400	O=OPERATION
62,963.40	32400	O=OPERATION
-203.37	32400	V=IMPROVE
-203.37	32400	V=IMPROVE
286,341.23	32400	V=IMPROVE
355,034.43	32400	O=OPERATION
144,532.04	32400	O=OPERATION
50,719.20	32400	O=OPERATION

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CO-OWNER PAYMENT ORLANDO UTILITIES COMMISSION
CIRCUIT BKR. RATED 500 AMPS OR GREATER
CIRCUIT BKR. RATED 500 AMPS OR GREATER
CO-OWNER PAYMENT ORLANDO UTILITIES COMMISSION
CO-OWNER PMT FMPA
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RECORDERS
CIRCUIT BKR. RATED 500 AMPS OR GREATER
ALL OTHER STATION BATTERY EQUIPMENT
ALL OTHER STATION BATTERY EQUIPMENT
CO-OWNER PAYMENT ORLANDO UTILITIES COMMISSION
CO-OWNER PMT FMPA
ANNUNCIATOR/SOE/DATA ACQUISITION EQUIP
CIRCUIT BKR. RATED 500 AMPS OR GREATER
CIRCUIT BKR. RATED 500 AMPS OR GREATER
CIRCUIT BKR. RATED 500 AMPS OR GREATER

01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)
01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)
01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)
03302-070-0910-007 - replace 4 16kv and 6.9 kv model dhp (Site:st lucie unit 2)
03302-070-0910-007 - replace 4 16kv and 6.9 kv model dhp (Site:st lucie unit 2)
03302-070-0910-007 - replace 4 16kv and 6.9 kv model dhp (Site:st lucie unit 2)
03302-070-0910-007 - replace 4 16kv and 6.9 kv model dhp (Site:st lucie unit 2)
04085-070-0910-007 - replace 4 16kv model dhp breakers (Site:st lucie unit 2)
02290-070-0914-007 - ptn u3 4160v switchgear breaker replacements (Site:turkey point nuclear-un)
03973-070-0914-007 - ptn u3 control room recorder replacements (Site:turkey point nuclear)
04128-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)
04838-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)
01944-070-0915-007 - replace model dhp 4.16kv breakers (Site:st lucie unit 1)
02014-070-0915-007 - replace 1a battery (Site:st lucie unit 1)
02015-070-0915-007 - replace 1b battery (Site:st lucie unit 1)
09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1)
09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1)
09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1)
02899-070-0915-007 - replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1)
02899-070-0915-007 - replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1)
03733-070-0915-007 - replace 416kv model dhp breakers (Site:st lucie unit 1)

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Account 324
Cost of Removal

Ledger Year	Reason	Work Order	Total
2004	O=OPERATION	01944-070-0915-007 - replace model dhp 4.16kv breakers (Site:st lucie unit 1)	2,013.09
		02014-070-0915-007 - replace 1a battery (Site:st lucie unit 1)	17,052.00
		02015-070-0915-007 - replace 1b battery (Site:st lucie unit 1)	17,052.00
	O=OPERATION Total		36,117.09
	T=OTHER	08104-070-0009-007 - 2004 capital credits received for psl #2 (Site:st lucie plant-unit 2)	(22,091.10)
	T=OTHER Total		(22,091.10)
	V=IMPROVE	02290-070-0914-007 - ptn u3 4160v switchgear breaker replacements (Site:turkey point nuclear-un)	5,407.33
		09553-070-0910-006 - plant data network-ddps/soer (Site:st lucie-unit 2)	741,535.18
	V=IMPROVE Total		746,942.51
2004 Total			760,968.50
2005	O=OPERATION	01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)	11,590.53
		02899-070-0915-007 - replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1)	30.00
	O=OPERATION Total		11,620.53
	V=IMPROVE	09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1)	796,630.93
	V=IMPROVE Total		796,630.93
2005 Total			808,251.46
2006	O=OPERATION	03973-070-0914-007 - ptn u3 control room recorder replacements (Site:turkey point nuclear)	2,696.81
		04128-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)	1,382.52
		04838-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)	2,696.81
	O=OPERATION Total		6,776.14
2006 Total			6,776.14
Grand Total			1,575,996.10

Hearing Exhibit - 00007586

2004	StLucie U1	01944-070-0915-007
2004	StLucie U1	02014-070-0915-007
2004	StLucie U1	02015-070-0915-007
2004	Turkey Pt U3	02290-070-0914-007
2004	StLucie U2	08104-070-0009-007
2004	StLucie U2	09553-070-0910-006
2005	StLucie U2	01945-070-0910-007
2005	StLucie U1	02899-070-0915-007
2005	StLucie U1	09552-070-0915-006
2006	Turkey Pt U3	03973-070-0914-007
2006	Turkey Pt U4	04128-070-0914-007
2006	Turkey Pt U4	04838-070-0914-007

replace model dhp 4.16kv breakers (Site:st lucie unit 1)	108300
replace 1a battery (Site:st lucie unit 1)	108300
replace 1b battery (Site:st lucie unit 1)	108300
ptn u3 4160v switchgear breaker replacements (Site:turkey point nuclear-un)	108300
2004 capital credits received for psl #2 (Site:st lucie plant-unit 2)	108300
plant data network-ddps/soer (Site:st lucie-unit 2)	108300
replace model dhp 416kv breakers (Site:st lucie unit 2)	108300
replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1)	108300
plant data network-phase 1 (Site:st lucie-unit 1)	108300
ptn u3 control room recorder replacements (Site:turkey point nuclear)	108300
ptn u4 control room recorder replacements (Site:turkey point nuclear)	108300
ptn u4 control room recorder replacements (Site:turkey point nuclear)	108300

2013.09	32400	O=OPERATION	AZ
17052	32400	O=OPERATION	AZ
17052	32400	O=OPERATION	AZ
5407.33	32400	V=IMPROVE	AZ
-22091.1	32400	T=OTHER	AZ
741535.18	32400	V=IMPROVE	AZ
11590.53	32400	O=OPERATION	AZ
30	32400	O=OPERATION	AZ
796630.93	32400	V=IMPROVE	AZ
2696.81	32400	O=OPERATION	AZ
1382.52	32400	O=OPERATION	AZ
2696.81	32400	O=OPERATION	AZ

Work Order
01944-070-0915-007 - replace model dhp 4.16kv breakers (Site:st lucie unit 1)
02014-070-0915-007 - replace 1a battery (Site:st lucie unit 1)
02015-070-0915-007 - replace 1b battery (Site:st lucie unit 1)
02290-070-0914-007 - ptn u3 4160v switchgear breaker replacements (Site:turkey point nuclear-un)
08104-070-0009-007 - 2004 capital credits received for psl #2 (Site:st lucie plant-unit 2)
09553-070-0910-006 - plant data network-ddps/soer (Site:st lucie-unit 2)
01945-070-0910-007 - replace model dhp 416kv breakers (Site:st lucie unit 2)
02899-070-0915-007 - replace 4 16kv and 69kv model dhp breakers (Site:st lucie unit 1)
09552-070-0915-006 - plant data network-phase 1 (Site:st lucie-unit 1)
03973-070-0914-007 - ptn u3 control room recorder replacements (Site:turkey point nuclear)
04128-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)
04838-070-0914-007 - ptn u4 control room recorder replacements (Site:turkey point nuclear)

Account 341.0
Retirements

Ledger Year	Reason	Work Order Number	Retirement Units	Quantity	Amount
2004	O=OPERATION	01599-070-0916-007 - replace psn4 switchgear room roof (Site:sanford plant)	ROOF	720	17,590.97
		01599-070-0916-007 - replace psn4 switchgear room roof (Site:sanford plant) Total		720	17,590.97
		01600-070-0916-007 - replace psn5 switchgear room roof (Site:sanford plant)	ROOF	720	15,403.43
		01600-070-0916-007 - replace psn5 switchgear room roof (Site:sanford plant) Total		720	15,403.43
		01624-070-0903-007 - replace lunch room hvac system (Site:sanford plant)	HVAC SYSTEM COMPLETE	1	36,375.69
		01624-070-0903-007 - replace lunch room hvac system (Site:sanford plant) Total		1	36,375.69
		01715-070-0903-007 - replace psn service building roof (Site:sanford plant)	ROOF	1,109	111,292.92
		01715-070-0903-007 - replace psn service building roof (Site:sanford plant) Total		1,109	111,292.92
		01823-070-0903-007 - replace psn stores/lunchroom bldg roof (Site:sanford plant)	ROOF	748	12,154.50
		01823-070-0903-007 - replace psn stores/lunchroom bldg roof (Site:sanford plant) Total		748	12,154.50
	O=OPERATION Total			3,298	192,817.51
	V=IMPROVE	01314-070-0921-007 - replace fire protection system (Site:fort lauderdale gt's)	SUPERSTRUCTURE	0	36,050.16
		01314-070-0921-007 - replace fire protection system (Site:fort lauderdale gt's) Total		0	36,050.16
		01371-070-0928-007 - replace hvac system service building (Site:martin plant)	HVAC SYSTEM COMPLETE	1	142,170.48
		01371-070-0928-007 - replace hvac system service building (Site:martin plant) Total		1	142,170.48
		01372-070-0928-007 - replace hvac system control room building (Site:martin plant unit 3&4	HVAC SYSTEM COMPLETE	1	123,292.30
		01372-070-0928-007 - replace hvac system control room building (Site:martin plant unit 3&4) Total		1	123,292.30
		01874-070-0921-007 - replace fire protection system pfl gt units 17-20 (Site:fort lauderdale g	SUPERSTRUCTURE	0	36,050.16
		01874-070-0921-007 - replace fire protection system pfl gt units 17-20 (Site:fort lauderdale gt's) Total		0	36,050.16
	V=IMPROVE Total			2	337,563.10
2004 Total				3,300	530,380.61
2005	O=OPERATION	02690-070-0928-007 - replace 3b intake cooling pump/motor (Site:martin plant u3)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	19,864.94
			PUMP COMPLETE	1	29,797.40
		02690-070-0928-007 - replace 3b intake cooling pump/motor (Site:martin plant u3) Total		2	49,662.34
		02966-070-0911-007 - replace 460sy discharge canal retaining wall (Site:ft myers plant)	DISCHARGE CANAL	0	103,614.00
		02966-070-0911-007 - replace 460sy discharge canal retaining wall (Site:ft myers plant) Total		0	103,614.00
	O=OPERATION Total			2	153,276.34
2005 Total				2	153,276.34
2006	H=HURRICANES/MAJOR	03522-070-0921-007 - replace gt shop roof at pfl (Site:ft lauderdale gt's)	ROOF	2	244,339.34
		03522-070-0921-007 - replace gt shop roof at pfl (Site:ft lauderdale gt's) Total		2	244,339.34
	H=HURRICANES/MAJOR STORMS Total			2	244,339.34
	O=OPERATION	02757-070-0921-007 - pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts)	SUPERSTRUCTURE	0	54,434.25
		02757-070-0921-007 - pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts) Total		0	54,434.25
		03257-070-0905-007 - replace ppn 2c acw pump motor (Site:putnam plant)	DRIVE, ELECTRIC MOTOR, COMPLETE	1	12,967.87
		03257-070-0905-007 - replace ppn 2c acw pump motor (Site:putnam plant) Total		1	12,967.87
		03593-070-0921-007 - pfl gt fire protection system replacement (Site:fort lauderdale gts)	SUPERSTRUCTURE	0	58,857.14
		03593-070-0921-007 - pfl gt fire protection system replacement (Site:fort lauderdale gts) Total		0	58,857.14
		04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale	LINER, COMPLETE	1	54,872.62
		04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale-common) Total		1	54,872.62
		04371-070-0908-007 - pfl wtp degasifier product pump/motor replacement (Site:fort lauderda	PUMP COMPLETE	1	30,630.40
		04371-070-0908-007 - pfl wtp degasifier product pump/motor replacement (Site:fort lauderdale-common) Total		1	30,630.40
		04375-070-0908-007 - pfl wt-5 sump pump/motor replacement (Site:fort lauderdale-common	PUMP COMPLETE	1	1,003.00
		04375-070-0908-007 - pfl wt-5 sump pump/motor replacement (Site:fort lauderdale-common) Total		1	1,003.00
		04490-070-0905-007 - replace ppn service bldg a/c unit (Site:putnam plant)	AIR HANDLER	1	10,173.98
			CONDENSER/COMPRESSOR	1	7,630.50

Hearing Exhibit - 00007591

Account 341.0
Retirements

Ledger Year	Reason	Work Order Number	Retirement Units	Quantity	Amount
2006	O=OPERATION	04490-070-0905-007 - replace ppn service bldg a/c unit (Site:putnam plant) Total		2	17,804.48
		04491-070-0905-007 - replace ppn control room bldg a/c unit (Site:putnam plant)	AIR HANDLER	1	5,248.06
			CONDENSER/COMPRESSOR	1	3,936.30
		04491-070-0905-007 - replace ppn control room bldg a/c unit (Site:putnam plant) Total		2	9,184.36
	O=OPERATION Total			8	239,754.12
2006 Total				10	484,093.46
2007	C=DETERIORATION/FA	05566-070-0908-007 - PFL - Replace the controller at water treatment plant	CONTROL/INSTRUMENTATION SYSTEM	0	4,643.00
		05566-070-0908-007 - PFL - Replace the controller at water treatment plant Total		0	4,643.00
		06029-070-0908-007 - Rewind 5B open cooling water pump motor	MOTOR STATIONARY WINDING ASSEMBLY	1	24,265.15
		06029-070-0908-007 - Rewind 5B open cooling water pump motor Total		1	24,265.15
	C=DETERIORATION/FAILURE Total			1	28,908.15
	O=OPERATION	02230-070-0908-007 - pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-cc	PUMP COMPLETE	3	91,891.21
		02230-070-0908-007 - pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-common) Total		3	91,891.21
		04129-070-0908-007 - pfl control room bldg hvac coils replacement (Site:fort lauderdale-com	CONDENSER/COMPRESSOR	10	710,690.44
		04129-070-0908-007 - pfl control room bldg hvac coils replacement (Site:fort lauderdale-common) Total		10	710,690.44
		04630-070-0911-007 - replace 2 raw water wells at pfm (Site:ft myers plant common - 505)	RAW WATER WELL	2	130,103.92
		04630-070-0911-007 - replace 2 raw water wells at pfm (Site:ft myers plant common - 505) Total		2	130,103.92
		04975-070-0923-007 - ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades g	FIRE PROTECTION SYS COMPLETE	1	95,439.90
		04975-070-0923-007 - ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades gts) Total		1	95,439.90
		05299-070-0905-007 - replace ppn service bldg a/c (Site:putnam plant)	CONDENSER/COMPRESSOR	1	3,815.25
		05299-070-0905-007 - replace ppn service bldg a/c (Site:putnam plant) Total		1	3,815.25
		05300-070-0905-007 - replace ppn shift shop bldg a/c (Site:putnam plant)	HVAC SYSTEM COMPLETE	0	5,658.16
		05300-070-0905-007 - replace ppn shift shop bldg a/c (Site:putnam plant) Total		0	5,658.16
		05405-070-0907-007 - psn common replace storeroom hvac condensing (Site:sanford plant	CONDENSER/COMPRESSOR	1	1,221.00
		05405-070-0907-007 - psn common replace storeroom hvac condensing (Site:sanford plant site common) Total		1	1,221.00
		05406-070-0907-007 - psn common replace battery room air handler (Site:sanford plant site	AIR HANDLER	1	10,694.11
		05406-070-0907-007 - psn common replace battery room air handler (Site:sanford plant site common) Total		1	10,694.11
	O=OPERATION Total			19	1,049,513.99
	V=IMPROVE	05754-070-0911-007 - PFM Combined Cycle Common Plant: Install Raw Water Well	RAW WATER WELL	2	39,740.81
		05754-070-0911-007 - PFM Combined Cycle Common Plant: Install Raw Water Well Total		2	39,740.81
	V=IMPROVE Total			2	39,740.81
2007 Total				22	1,118,162.95
Grand Total				3,334	2,285,913.36

Hearing Exhibit - 00007592

2004	Sanford Comm	01624-070-0903-007
2004	Sanford Comm	01715-070-0903-007
2004	Sanford Comm	01823-070-0903-007
2007	Sanford Comm	05405-070-0907-007
2007	Sanford Comm	05406-070-0907-007
2006	Putnam Comm	03257-070-0905-007
2006	Putnam Comm	04490-070-0905-007
2006	Putnam Comm	04490-070-0905-007
2006	Putnam Comm	04491-070-0905-007
2006	Putnam Comm	04491-070-0905-007
2007	Putnam Comm	05299-070-0905-007
2007	Putnam Comm	05300-070-0905-007
2006	FtLauderdale Comm	04355-070-0908-007
2006	FtLauderdale Comm	04371-070-0908-007
2006	FtLauderdale Comm	04375-070-0908-007
2007	FtLauderdale Comm	02230-070-0908-007
2007	FtLauderdale Comm	04129-070-0908-007
2007	FtLauderdale Comm	05566-070-0908-007
2007	FtLauderdale U5	06029-070-0908-007
2005	FtMyers U2	02966-070-0911-007
2007	FtMyers U2	04630-070-0911-007
2007	FtMyers Comm	04630-070-0911-007
2007	FtMyers Comm	05754-070-0911-007
2004	Sanford U4	01599-070-0916-007
2004	Sanford U5	01600-070-0916-007
2004	FtLauderdale GTs	01314-070-0921-007
2004	FtLauderdale GTs	01874-070-0921-007
2006	FtLauderdale GTs	02757-070-0921-007
2006	FtLauderdale GTs	03593-070-0921-007
2007	PtEverglades GTs	04975-070-0923-007
2004	Martin Comm	01372-070-0928-007
2005	Martin U3	02690-070-0928-007
2005	Martin U3	02690-070-0928-007
2004	Martin Comm	01371-070-0928-007

replace lunch room hvac system (Site:sanford plant)
replace psn service building roof (Site:sanford plant)
replace psn stores/lunchroom bldg roof (Site:sanford plant)
psn common replace storeroom hvac condensing (Site:sanford plant site common)
psn common replace battery room air handler (Site:sanford plant site common)
replace ppn 2c acw pump motor (Site:putnam plant)
replace ppn service bldg a/c unit (Site:putnam plant)
replace ppn service bldg a/c unit (Site:putnam plant)
replace ppn control room bldg a/c unit (Site:putnam plant)
replace ppn control room bldg a/c unit (Site:putnam plant)
replace ppn service bldg a/c (Site:putnam plant)
replace ppn shift shop bldg a/c (Site:putnam plant)
pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)
pfl wtp degasifier product pump/motor replacement (Site:fort lauderdale-common)
pfl wt-5 sump pump/motor replacement (Site:fort lauderdale-common)
pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-common)
pfl control room bldg hvac coils replacement (Site:fort lauderdale-common)
PFL - Replace the controller at water treatment plant
Rewind 5B open cooling water pump motor
replace 460sy discharge canal retaining wall (Site:ft myers plant)
replace 2 raw water wells at pfm (Site:ft myers plant common - 505)
replace 2 raw water wells at pfm (Site:ft myers plant common - 505)
PFM Combined Cycle Common Plant: Install Raw Water Well
replace psn4 switchgear room roof (Site:sanford plant)
replace psn5 switchgear room roof (Site:sanford plant)
replace fire protection system (Site:fort lauderdale gt's)
replace fire protection system pfl gt units 17-20 (Site:fort lauderdale gt's)
pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts)
pfl gt fire protection system replacement (Site:fort lauderdale gts)
ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades gts)
replace hvac system control room building (Site:martin plant unit 3&4)
replace 3b intake cooling pump/motor (Site:martin plant u3)
replace 3b intake cooling pump/motor (Site:martin plant u3)
replace hvac system service building (Site:martin plant)

Retirement	314.9673 : HVAC SYSTEM COMPLETE	1
Retirement	327.2524 : ROOF	1109
Retirement	328.2576 : ROOF	748
Retirement	328.2578 : CONDENSER/COMPRESSOR	1
Retirement	325.0335 : AIR HANDLER	1
Retirement	413.4265 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	327.2523 : AIR HANDLER	1
Retirement	327.2526 : CONDENSER/COMPRESSOR	1
Retirement	340.9797 : AIR HANDLER	1
Retirement	340.9800 : CONDENSER/COMPRESSOR	1
Retirement	327.2526 : CONDENSER/COMPRESSOR	1
Retirement	309.2374 : HVAC SYSTEM COMPLETE	0
Retirement	210.1199 : LINER, COMPLETE	1
Retirement	502.6054 : PUMP COMPLETE	1
Retirement	504.6091 : PUMP COMPLETE	1
Retirement	502.6054 : PUMP COMPLETE	3
Retirement	340.9800 : CONDENSER/COMPRESSOR	10
Retirement	502.6049 : CONTROL/INSTRUMENTATION SYSTEM	0
Retirement	413.4276 : MOTOR STATIONARY WINDING ASSEMBLY	1
Retirement	404.4099 : DISCHARGE CANAL	0
Retirement	501.6030 : RAW WATER WELL	1
Retirement	501.6030 : RAW WATER WELL	1
Retirement	501.6030 : RAW WATER WELL	2
Retirement	342.9895 : ROOF	720
Retirement	342.9895 : ROOF	720
Retirement	323.0276 : SUPERSTRUCTURE	0
Retirement	324.0305 : SUPERSTRUCTURE	0
Retirement	325.0334 : SUPERSTRUCTURE	0
Retirement	312.9597 : SUPERSTRUCTURE	0
Retirement	319.0174 : FIRE PROTECTION SYS COMPLETE	1
Retirement	340.9804 : HVAC SYSTEM COMPLETE	1
Retirement	413.4265 : DRIVE, ELECTRIC MOTOR, COMPLETE	1
Retirement	413.4272 : PUMP COMPLETE	1
Retirement	327.2530 : HVAC SYSTEM COMPLETE	1

36,375.69	34100	O=OPERATION	HVAC SYSTEM COMPLETE
111,292.92	34100	O=OPERATION	ROOF
12,154.50	34100	O=OPERATION	ROOF
1,221.00	34100	O=OPERATION	CONDENSER/COMPRESSOR
10,694.11	34100	O=OPERATION	AIR HANDLER
12,967.87	34100	O=OPERATION	DRIVE, ELECTRIC MOTOR, C
10,173.98	34100	O=OPERATION	AIR HANDLER
7,630.50	34100	O=OPERATION	CONDENSER/COMPRESSOR
5,248.06	34100	O=OPERATION	AIR HANDLER
3,936.30	34100	O=OPERATION	CONDENSER/COMPRESSOR
3,815.25	34100	O=OPERATION	CONDENSER/COMPRESSOR
5,658.16	34100	O=OPERATION	HVAC SYSTEM COMPLETE
54,872.62	34100	O=OPERATION	LINER, COMPLETE
30,630.40	34100	O=OPERATION	PUMP COMPLETE
1,003.00	34100	O=OPERATION	PUMP COMPLETE
91,891.21	34100	O=OPERATION	PUMP COMPLETE
710,690.44	34100	O=OPERATION	CONDENSER/COMPRESSOR
4,643.00	34100	TION/FAILURE	CONTROL/INSTRUMENTATIO
24,265.15	34100	TION/FAILURE	MOTOR STATIONARY WINDI
103,614.00	34100	O=OPERATION	DISCHARGE CANAL
110,233.52	34100	O=OPERATION	RAW WATER WELL
19,870.40	34100	O=OPERATION	RAW WATER WELL
39,740.81	34100	V=IMPROVE	RAW WATER WELL
17,590.97	34100	O=OPERATION	ROOF
15,403.43	34100	O=OPERATION	ROOF
36,050.16	34100	V=IMPROVE	SUPERSTRUCTURE
36,050.16	34100	V=IMPROVE	SUPERSTRUCTURE
54,434.25	34100	O=OPERATION	SUPERSTRUCTURE
58,857.14	34100	O=OPERATION	SUPERSTRUCTURE
95,439.90	34100	O=OPERATION	FIRE PROTECTION SYS COM
123,292.30	34100	V=IMPROVE	HVAC SYSTEM COMPLETE
19,864.94	34100	O=OPERATION	DRIVE, ELECTRIC MOTOR, C
29,797.40	34100	O=OPERATION	PUMP COMPLETE
142,170.48	34100	V=IMPROVE	HVAC SYSTEM COMPLETE

[redacted]
01624-070-0903-007 - replace lunch room hvac system (Site:sanford plant)
01715-070-0903-007 - replace psn service building roof (Site:sanford plant)
01823-070-0903-007 - replace psn stores/lunchroom bldg roof (Site:sanford plant)
05405-070-0907-007 - psn common replace storeroom hvac condensing (Site:sanford plant site common)
05406-070-0907-007 - psn common replace battery room air handler (Site:sanford plant site common)
03257-070-0905-007 - replace ppn 2c acw pump motor (Site:putnam plant)
04490-070-0905-007 - replace ppn service bldg a/c unit (Site:putnam plant)
04490-070-0905-007 - replace ppn service bldg a/c unit (Site:putnam plant)
04491-070-0905-007 - replace ppn control room bldg a/c unit (Site:putnam plant)
04491-070-0905-007 - replace ppn control room bldg a/c unit (Site:putnam plant)
05299-070-0905-007 - replace ppn service bldg a/c (Site:putnam plant)
05300-070-0905-007 - replace ppn shift shop bldg a/c (Site:putnam plant)
04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)
04371-070-0908-007 - pfl wtp degasifier product pump/motor replacement (Site:fort lauderdale-common)
04375-070-0908-007 - pfl wt-5 sump pump/motor replacement (Site:fort lauderdale-common)
02230-070-0908-007 - pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-common)
04129-070-0908-007 - pfl control room bldg hvac coils replacement (Site:fort lauderdale-common)
05566-070-0908-007 - PFL - Replace the controller at water treatment plant
06029-070-0908-007 - Rewind 5B open cooling water pump motor
02966-070-0911-007 - replace 460sy discharge canal retaining wall (Site:ft myers plant)
04630-070-0911-007 - replace 2 raw water wells at pfm (Site:ft myers plant common - 505)
04630-070-0911-007 - replace 2 raw water wells at pfm (Site:ft myers plant common - 505)
05754-070-0911-007 - PFM Combined Cycle Common Plant: Install Raw Water Well
01599-070-0916-007 - replace psn4 switchgear room roof (Site:sanford plant)
01600-070-0916-007 - replace psn5 switchgear room roof (Site:sanford plant)
01314-070-0921-007 - replace fire protection system (Site:fort lauderdale gt's)
01874-070-0921-007 - replace fire protection system pfl gt units 17-20 (Site:fort lauderdale gt's)
02757-070-0921-007 - pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts)
03593-070-0921-007 - pfl gt fire protection system replacement (Site:fort lauderdale gts)
04975-070-0923-007 - ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades gts)
01372-070-0928-007 - replace hvac system control room building (Site:martin plant unit 3&4)
02690-070-0928-007 - replace 3b intake cooling pump/motor (Site:martin plant u3)
02690-070-0928-007 - replace 3b intake cooling pump/motor (Site:martin plant u3)
01371-070-0928-007 - replace hvac system service building (Site:martin plant)

Account 341
Cost of Removal

Ledger Year	Reason	Work Order	Total
2004	O=OPERATION	01365-070-0903-007 - replace psn hydrogen house roof (Site:sanford plant)	1,954.40
		01599-070-0916-007 - replace psn4 switchgear room roof (Site:sanford plant)	15,386.40
		01600-070-0916-007 - replace psn5 switchgear room roof (Site:sanford plant)	16,615.26
		01624-070-0903-007 - replace lunch room hvac system (Site:sanford plant)	2,840.00
		01715-070-0903-007 - replace psn service building roof (Site:sanford plant)	29,744.00
		01823-070-0903-007 - replace psn stores/lunchroom bldg roof (Site:sanford plant)	28,000.00
	O=OPERATION Total		94,540.06
	V=IMPROVE	01314-070-0921-007 - replace fire protection system (Site:fort lauderdale gt's)	6,121.79
		01371-070-0928-007 - replace hvac system service building (Site:martin plant)	11,700.00
		01372-070-0928-007 - replace hvac system control room building (Site:martin plant unit 3&4)	11,700.00
		01874-070-0921-007 - replace fire protection system pfl gt units 17-20 (Site:fort lauderdale gt's)	7,512.75
		09172-070-0916-006 - psn4 repowering-plant refurbishment (Site:sanford plant)	28,930.00
	V=IMPROVE Total		65,964.54
2004 Total			160,504.60
2005	O=OPERATION	02690-070-0928-007 - replace 3b intake cooling pump/motor (Site:martin plant u3)	4,660.21
		03257-070-0905-007 - replace ppn 2c acw pump motor (Site:putnam plant)	5,306.68
		09933-070-0952-006 - pmr & combined cycle conversion project (Site:martin plant un8 com cyc)	710,911.53
	O=OPERATION Total		720,878.42
2005 Total			720,878.42
2006	H=HURRICANES	03522-070-0921-007 - replace gt shop roof at pfl (Site:ft lauderdale gt's)	29,670.00
	H=HURRICANES/MAJOR STORMS Total		29,670.00
	O=OPERATION	02757-070-0921-007 - pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts)	2,000.00
		02966-070-0911-007 - replace 460sy discharge canal retaining wall (Site:ft myers plant)	6,422.03
		03593-070-0921-007 - pfl gt fire protection system replacement (Site:fort lauderdale gts)	1,439.04
		04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)	53,316.93
		04490-070-0905-007 - replace ppn service bldg a/c unit (Site:putnam plant)	500.00
		04491-070-0905-007 - replace ppn control room bldg a/c unit (Site:putnam plant)	500.00
	O=OPERATION Total		64,178.00
2006 Total			93,848.00
2007	O=OPERATION	02230-070-0908-007 - pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-common)	5,927.79
		04129-070-0908-007 - pfl control room bldg hvac coils replacement (Site:fort lauderdale-common)	17,500.00
		04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)	(27,841.41)
		04371-070-0908-007 - pfl wtp degasifier product pump/motor replacement (Site:fort lauderdale-common)	578.80
		04630-070-0911-007 - replace 2 raw water wells at pfm (Site:ft myers plant common - 505)	4,100.00

Hearing Exhibit - 00007598

Account 341
Cost of Removal

Ledger Year	Reason	Work Order	Total
2007	O=OPERATION	04975-070-0923-007 - ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades gts)	1,352.03
		05299-070-0905-007 - replace ppn service bldg a/c (Site:putnam plant)	571.43
		05300-070-0905-007 - replace ppn shift shop bldg a/c (Site:putnam plant)	2,038.94
		05405-070-0907-007 - psn common replace storeroom hvac condensing (Site:sanford plant site common)	1,442.06
		05406-070-0907-007 - psn common replace battery room air handler (Site:sanford plant site common)	824.60
	O=OPERATION Total		6,494.24
	V=IMPROVE	05431-070-0919-007 - pfm 3b install/remove ct parts (outage) (Site:fort myers simple cycle)	109,728.05
		05754-070-0911-007 - PFM Combined Cycle Common Plant: Install Raw Water Well	950.00
	V=IMPROVE Total		110,678.05
2007 Total			117,172.29
Grand Total			1,092,403.31

Hearing Exhibit - 00007599

2004	GTs	01314-070-0921-007
2004	Sanford Comm	01365-070-0903-007
2004	Martin Comm	01371-070-0928-007
2004	Martin Comm	01372-070-0928-007
2004	Sanford U4	01599-070-0916-007
2004	Sanford U5	01600-070-0916-007
2004	Sanford Comm	01624-070-0903-007
2004	Sanford Comm	01715-070-0903-007
2004	Sanford Comm	01823-070-0903-007
2004	GTs	01874-070-0921-007
2004	Sanford U4	09172-070-0916-006
2005	Martin U3	02690-070-0928-007
2005	Putnam Comm	03257-070-0905-007
2005	Martin U8	09933-070-0952-006
2006	GTs	02757-070-0921-007
2006	FtMyers U2	02966-070-0911-007
2006	GTs	03593-070-0921-007
2006	Comm	04355-070-0908-007
2006	Putnam Comm	04490-070-0905-007
2006	Putnam Comm	04491-070-0905-007
2007	Comm	02230-070-0908-007
2007	Comm	04129-070-0908-007
2007	Comm	04355-070-0908-007
2007	Comm	04371-070-0908-007
2007	FtMyers Comm	04630-070-0911-007
2007	GTs	04975-070-0923-007
2007	Putnam Comm	05299-070-0905-007
2007	Putnam Comm	05300-070-0905-007
2007	Sanford Comm	05405-070-0907-007
2007	Sanford Comm	05406-070-0907-007
2007	FtMyers U3	05431-070-0919-007
2007	FtMyers Comm	05754-070-0911-007

replace fire protection system (Site:fort lauderdale gt's)	108300
replace psn hydrogen house roof (Site:sanford plant)	108300
replace hvac system service building (Site:martin plant)	108300
replace hvac system control room building (Site:martin plant unit 3&4)	108300
replace psn4 switchgear room roof (Site:sanford plant)	108300
replace psn5 switchgear room roof (Site:sanford plant)	108300
replace lunch room hvac system (Site:sanford plant)	108300
replace psn service building roof (Site:sanford plant)	108300
replace psn stores/lunchroom bldg roof (Site:sanford plant)	108300
replace fire protection system pfl gt units 17-20 (Site:fort lauderdale gt's)	108300
psn4 repowering-plant refurbishment (Site:sanford plant)	108300
replace 3b intake cooling pump/motor (Site:martin plant u3)	108300
replace ppn 2c acw pump motor (Site:putnam plant)	108300
pmr & combined cycle conversion project (Site:martin plant un8 com cyc)	108300
pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts)	108300
replace 460sy discharge canal retaining wall (Site:ft myers plant)	108300
pfl gt fire protection system replacement (Site:fort lauderdale gts)	108300
pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)	108300
replace ppn service bldg a/c unit (Site:putnam plant)	108300
replace ppn control room bldg a/c unit (Site:putnam plant)	108300
pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-common)	108300
pfl control room bldg hvac coils replacement (Site:fort lauderdale-common)	108300
pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)	108300
pfl wtp degasifier product pump/motor replacement (Site:fort lauderdale-common)	108300
replace 2 raw water wells at pfm (Site:ft myers plant common - 505)	108300
ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades gts)	108300
replace ppn service bldg a/c (Site:putnam plant)	108300
replace ppn shift shop bldg a/c (Site:putnam plant)	108300
psn common replace storeroom hvac condensing (Site:sanford plant site common)	108300
psn common replace battery room air handler (Site:sanford plant site common)	108300
pfm 3b install/remove ct parts (outage) (Site:fort myers simple cycle)	108300
PFM Combined Cycle Common Plant: Install Raw Water Well	108300

6121.79	34100	V=IMPROVE	AZ	Incl
1954.4	34100	O=OPERATION	AZ	Incl
11700	34100	V=IMPROVE	AZ	Incl
11700	34100	V=IMPROVE	AZ	Incl
15386.4	34100	O=OPERATION	AZ	Incl
16615.26	34100	O=OPERATION	AZ	Incl
2840	34100	O=OPERATION	AZ	Incl
29744	34100	O=OPERATION	AZ	Incl
28000	34100	O=OPERATION	AZ	Incl
7512.75	34100	V=IMPROVE	AZ	Incl
28930	34100	V=IMPROVE	AZ	Incl
4660.21	34100	O=OPERATION	AZ	Incl
5306.68	34100	O=OPERATION	AZ	Incl
710911.53	34100	O=OPERATION	AZ	Incl
2000	34100	O=OPERATION	AZ	Incl
6422.03	34100	O=OPERATION	AZ	Incl
1439.04	34100	O=OPERATION	AZ	Incl
53316.93	34100	O=OPERATION	AZ	Incl
500	34100	O=OPERATION	AZ	Incl
500	34100	O=OPERATION	AZ	Incl
5927.79	34100	O=OPERATION	AZ	Incl
17500	34100	O=OPERATION	AZ	Incl
-27841.41	34100	O=OPERATION	AZ	Incl
578.8	34100	O=OPERATION	AZ	Incl
4100	34100	O=OPERATION	AZ	Incl
1352.03	34100	O=OPERATION	AZ	Incl
571.43	34100	O=OPERATION	AZ	Incl
2038.94	34100	O=OPERATION	AZ	Incl
1442.06	34100	O=OPERATION	AZ	Incl
824.6	34100	O=OPERATION	AZ	Incl
109728.05	34100	V=IMPROVE	AZ	Incl
950	34100	V=IMPROVE	AZ	Incl

Work Order
01314-070-0921-007 - replace fire protection system (Site:fort lauderdale gt's)
01365-070-0903-007 - replace psn hydrogen house roof (Site:sanford plant)
01371-070-0928-007 - replace hvac system service building (Site:martin plant)
01372-070-0928-007 - replace hvac system control room building (Site:martin plant unit 3&4)
01599-070-0916-007 - replace psn4 switchgear room roof (Site:sanford plant)
01600-070-0916-007 - replace psn5 switchgear room roof (Site:sanford plant)
01624-070-0903-007 - replace lunch room hvac system (Site:sanford plant)
01715-070-0903-007 - replace psn service building roof (Site:sanford plant)
01823-070-0903-007 - replace psn stores/lunchroom bldg roof (Site:sanford plant)
01874-070-0921-007 - replace fire protection system pfl gt units 17-20 (Site:fort lauderdale gt's)
09172-070-0916-006 - psn4 repowering-plant refurbishment (Site:sanford plant)
02690-070-0928-007 - replace 3b intake cooling pump/motor (Site:martin plant u3)
03257-070-0905-007 - replace ppn 2c acw pump motor (Site:putnam plant)
09933-070-0952-006 - pmr & combined cycle conversion project (Site:martin plant un8 com cyc)
02757-070-0921-007 - pfl gt units 21-24 fire protection system repl (Site:fort lauderdale gts)
02966-070-0911-007 - replace 460sy discharge canal retaining wall (Site:ft myers plant)
03593-070-0921-007 - pfl gt fire protection system replacement (Site:fort lauderdale gts)
04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)
04490-070-0905-007 - replace ppn service bldg a/c unit (Site:putnam plant)
04491-070-0905-007 - replace ppn control room bldg a/c unit (Site:putnam plant)
02230-070-0908-007 - pfl wtp vacuum degasifier pump replacements (Site:fort lauderdale-common)
04129-070-0908-007 - pfl control room bldg hvac coils replacement (Site:fort lauderdale-common)
04355-070-0908-007 - pfl waste water treatment pond liner replacement (Site:fort lauderdale-common)
04371-070-0908-007 - pfl wtp degasifier product pump/motor replacement (Site:fort lauderdale-common)
04630-070-0911-007 - replace 2 raw water wells at pfm (Site:ft myers plant common - 505)
04975-070-0923-007 - ppe 3 gt bldg 1 fire protection sys replacement (Site:port everglades gts)
05299-070-0905-007 - replace ppn service bldg a/c (Site:putnam plant)
05300-070-0905-007 - replace ppn shift shop bldg a/c (Site:putnam plant)
05405-070-0907-007 - psn common replace storeroom hvac condensing (Site:sanford plant site common)
05406-070-0907-007 - psn common replace battery room air handler (Site:sanford plant site common)
05431-070-0919-007 - pfm 3b install/remove ct parts (outage) (Site:fort myers simple cycle)
05754-070-0911-007 - PFM Combined Cycle Common Plant: Install Raw Water Well

Account 344.0
Retirements

Ledger Year	Reason Code	Work Order Number	Retirement Units	Quantity	Amount
2003	A=SYSTEM UPGRADE/N	07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:p	WEDGE SYSTEM	(1)	(67,238.10)
		07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:p	roperty accounting) Total	(1)	(67,238.10)
	A=SYSTEM UPGRADE/NEW SYSTEM Total			(1)	(67,238.10)
	O=OPERATION	01025-070-0905-007 - ppn 2gt2 generator rewedge (Site:putnam plant)	WEDGE SYSTEM	1	67,238.10
		01025-070-0905-007 - ppn 2gt2 generator rewedge (Site:putnam plant) Total		1	67,238.10
		01026-070-0905-007 - ppn2 steam turbine generator rewedge (Site:putnam pla	WEDGE SYSTEM	1	67,238.10
		01026-070-0905-007 - ppn2 steam turbine generator rewedge (Site:putnam plant) Total		1	67,238.10
		01171-070-0921-007 - replace rotor coils at pfl gt 7 (Site:pfl gt)	ROTOR	0	44,839.57
		01171-070-0921-007 - replace rotor coils at pfl gt 7 (Site:pfl gt) Total		0	44,839.57
		09710-070-0916-006 - generator stator rewind psn4 (Site:sanford plant)	STATOR	0	729,661.26
		09710-070-0916-006 - generator stator rewind psn4 (Site:sanford plant) Total		0	729,661.26
	O=OPERATION Total			2	908,977.03
	V=IMPROVE	08825-070-0909-006 - pfm repowering outage-u2 generator rewedge (Site:fort	STATOR	0	63,311.73
		08825-070-0909-006 - pfm repowering outage-u2 generator rewedge (Site:fort myers plant) Total		0	63,311.73
		08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant	CONTROL/INSTRUMENTATION SYSTEM	2	46,049.50
			ENCLOSURE	1	24,392.73
			HEAT EXCHANGER, SHELL	2	3,181.66
			HEATING SYSTEM	1	3,181.66
			ROTOR (MAIN EXCITER)	1	132,829.09
			ROTOR (PILOT EXCITER)	1	5,302.76
			STATOR (MAIN EXCITER)	1	21,211.07
			STATOR (PILOT EXCITER)	1	3,181.66
		08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant) Total		10	239,330.13
		09172-070-0916-006 - psn4 repowering-plant refurbishment (Site:sanford plant	GENERATOR COOLING AND PURGE EQUIPMENT	1	186,141.30
		09172-070-0916-006 - psn4 repowering-plant refurbishment (Site:sanford plant) Total		1	186,141.30
	V=IMPROVE Total			11	488,783.16
2003 Total				12	1,330,522.09
2004	O=OPERATION	01345-070-0921-007 - replace rotor coils & pfl gt2 (Site:pfl gt)	ROTOR	0	44,839.57
		01345-070-0921-007 - replace rotor coils & pfl gt2 (Site:pfl gt) Total		0	44,839.57
		01619-070-0908-007 - pfl unit 4 generator stator rewind (Site:fort lauderdale un	STATOR	3	336,195.68
		01619-070-0908-007 - pfl unit 4 generator stator rewind (Site:fort lauderdale unit 4) Total		3	336,195.68
		01674-070-0923-007 - replace rotor coils (Site:port everglades gt)	ROTOR COILS	1	70,939.34
		01674-070-0923-007 - replace rotor coils (Site:port everglades gt) Total		1	70,939.34
		01775-070-0908-007 - 4b ct generator rewedge (Site:lauderdale unit 4b ct)	WEDGE SYSTEM	1	102,752.29
		01775-070-0908-007 - 4b ct generator rewedge (Site:lauderdale unit 4b ct) Total		1	102,752.29
		01776-070-0908-007 - 4a ct generator rewedge (Site:lauderdale unit 4a ct)	WEDGE SYSTEM	1	102,752.29
		01776-070-0908-007 - 4a ct generator rewedge (Site:lauderdale unit 4a ct) Total		1	102,752.29
		02116-070-0923-007 - ppe gt unit 3 rotor coil replacement (Site:port everglades	ROTOR COILS	1	70,939.34
		02116-070-0923-007 - ppe gt unit 3 rotor coil replacement (Site:port everglades gt) Total		1	70,939.34
		02121-070-0905-007 - replace ppn 1gt2 exciter rotor coil (Site:putnam plant)	ROTOR COILS	1	33,024.06
		02121-070-0905-007 - replace ppn 1gt2 exciter rotor coil (Site:putnam plant) Total		1	33,024.06
		02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant	ROTOR	1	328,913.43

Hearing Exhibit - 00007604

Account 344.0
Retirements

Ledger Year	Reason Code	Work Order Number	Retirement Units	Quantity	Amount
2004	O=OPERATION	02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant	STATOR	0	8,228.80
		02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant) Total		1	337,142.23
	O=OPERATION Total			9	1,098,584.80
2004 Total				9	1,098,584.80
2005	O=OPERATION	02520-070-0922-007 - replace wedge system gt 1 (Site:ft myers gt's u1)	ROTOR	1	328,913.43
			STATOR	0	8,228.80
		02520-070-0922-007 - replace wedge system gt 1 (Site:ft myers gt's u1) Total		1	337,142.23
		02758-070-0921-007 - pfl gt unit 2-19 generator rotor coils replacement(Site:for	ROTOR COILS	1	86,228.28
		02758-070-0921-007 - pfl gt unit 2-19 generator rotor coils replacement(Site:fort lauderdale gts) Total		1	86,228.28
		02800-070-0923-007 - ppe gt unit 3-11 generator rotor coils replacement(Site:p	ROTOR COILS	1	70,939.34
		02800-070-0923-007 - ppe gt unit 3-11 generator rotor coils replacement(Site:port everglades gts) Total		1	70,939.34
		02956-070-0905-007 - replace 2gt2 exciter rotor (Site:putnam plant)	ROTOR (MAIN EXCITER)	1	33,024.06
		02956-070-0905-007 - replace 2gt2 exciter rotor (Site:putnam plant) Total		1	33,024.06
	O=OPERATION Total			4	527,333.91
2005 Total				4	527,333.91
2006	O=OPERATION	02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale un	STATOR	3	244,923.39
		02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5) Total		3	244,923.39
		03632-070-0905-007 - replace ppn 1gt1 exciter rotor (Site:putnam plant)	ROTOR (MAIN EXCITER)	1	33,024.06
		03632-070-0905-007 - replace ppn 1gt1 exciter rotor (Site:putnam plant) Total		1	33,024.06
		03663-070-0905-007 - replace ppn 1gt1 gen wedge system (Site:putnam plant	WEDGE SYSTEM	1	57,539.00
		03663-070-0905-007 - replace ppn 1gt1 gen wedge system (Site:putnam plant) Total		1	57,539.00
		03975-070-0922-007 - replace wedge system gt 8 (Site:ft myers gt's u8)	STATOR	0	8,228.80
		03975-070-0922-007 - replace wedge system gt 8 (Site:ft myers gt's u8) Total		0	8,228.80
		04025-070-0905-007 - replace ppn 1 s.t. exciter rotor (Site:putnam plant)	ROTOR (MAIN EXCITER)	1	33,024.06
		04025-070-0905-007 - replace ppn 1 s.t. exciter rotor (Site:putnam plant) Total		1	33,024.06
		04029-070-0905-007 - replace ppn 1gt2 gen wedge system (Site:putnam plant	WEDGE SYSTEM	1	57,539.00
		04029-070-0905-007 - replace ppn 1gt2 gen wedge system (Site:putnam plant) Total		1	57,539.00
		04291-070-0928-007 - replace pmg3 s.t.gen wedge system (Site:martin unit 3)	WEDGE SYSTEM	0	263,946.56
		04291-070-0928-007 - replace pmg3 s.t.gen wedge system (Site:martin unit 3) Total		0	263,946.56
		04292-070-0928-007 - replace pmg3a gen wedge system (Site:martin-unit 3)	WEDGE SYSTEM	0	135,192.14
		04292-070-0928-007 - replace pmg3a gen wedge system (Site:martin-unit 3) Total		0	135,192.14
		04293-070-0928-007 - replace pmg3b gen wedge system (Site:martin-unit 3)	WEDGE SYSTEM	0	135,192.14
		04293-070-0928-007 - replace pmg3b gen wedge system (Site:martin-unit 3) Total		0	135,192.14
	O=OPERATION Total			7	968,609.15
	V=IMPROVE	04260-070-0922-007 - replace gt 9 rotor (Site:ft myers gt)	ROTOR	1	365,459.37
			STATOR	0	8,228.80
		04260-070-0922-007 - replace gt 9 rotor (Site:ft myers gt) Total		1	373,688.17
	V=IMPROVE Total			1	373,688.17
2006 Total				8	1,342,297.32
Grand Total				33	4,298,738.12

Hearing Exhibit - 00007605

2004	Putnam U1	02121-070-0905-007
2006	Putnam U1	03632-070-0905-007
2006	Putnam U1	03663-070-0905-007
2006	Putnam U1	04025-070-0905-007
2006	Putnam U1	04029-070-0905-007
2003	Putnam U2	01025-070-0905-007
2003	Putnam U2	01026-070-0905-007
2003	Putnam U2	07500-070-0009-006
2005	Putnam U2	02956-070-0905-007
2004	FtLauderdale U4	01619-070-0908-007
2004	FtLauderdale U4	01775-070-0908-007
2004	FtLauderdale U4	01776-070-0908-007
2006	FtLauderdale U5	02807-070-0908-007
2003	FtMyers U2	08825-070-0909-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	08908-070-0916-006
2003	Sanford U4	09172-070-0916-006
2003	Sanford U4	09710-070-0916-006
2003	FtLauderdale GTs	01171-070-0921-007
2004	FtLauderdale GTs	01345-070-0921-007
2005	FtLauderdale GTs	02758-070-0921-007
2004	FtMyers GTs	02229-070-0922-007
2004	FtMyers GTs	02229-070-0922-007
2005	FtMyers GTs	02520-070-0922-007
2005	FtMyers GTs	02520-070-0922-007
2006	FtMyers GTs	03975-070-0922-007
2006	FtMyers GTs	04260-070-0922-007
2006	FtMyers GTs	04260-070-0922-007
2004	PtEverglades GTs	01674-070-0923-007
2004	PtEverglades GTs	02116-070-0923-007
2005	PtEverglades GTs	02800-070-0923-007
2006	Martin U3	04291-070-0928-007
2006	Martin U3	04292-070-0928-007
2006	Martin U3	04293-070-0928-007

replace ppn 1gt2 exciter rotor coil	(Site:putnam plant)
replace ppn 1gt1 exciter rotor	(Site:putnam plant)
replace ppn 1gt1 gen wedge system	(Site:putnam plant)
replace ppn 1 s.t. exciter rotor	(Site:putnam plant)
replace ppn 1gt2 gen wedge system	(Site:putnam plant)
ppn 2gt2 generator rewedge	(Site:putnam plant)
ppn2 steam turbine generator rewedge	(Site:putnam plant)
retirement corrections #4 found during prs/cpr exa	(Site:property accounting)
replace 2gt2 exciter rotor	(Site:putnam plant)
pfl unit 4 generator stator rewind	(Site:fort lauderdale unit 4)
4b ct generator rewedge	(Site:lauderdale unit 4b ct)
4a ct generator rewedge	(Site:lauderdale unit 4a ct)
pfl unit 5 generator stator rewind	(Site:fort lauderdale unit 5)
pfm repowering outage-u2 generator rewedge	(Site:fort myers plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn repowering-replace unit 4 exciter	(Site:sanford plant)
psn4 repowering-plant refurbishment	(Site:sanford plant)
generator stator rewind psn4	(Site:sanford plant)
replace rotor coils at pfl gt 7	(Site:pfl gt)
replace rotor coils & pfl gt2	(Site:pfl gt)
pfl gt unit 2-19 generator rotor coils replacement	(Site:fort lauderdale gts)
pfm gt #9 generator rewedge	(Site:ft myers power plant)
pfm gt #9 generator rewedge	(Site:ft myers power plant)
replace wedge system gt 1	(Site:ft myers gt's u1)
replace wedge system gt 1	(Site:ft myers gt's u1)
replace wedge system gt 8	(Site:ft myers gt's u8)
replace gt 9 rotor	(Site:ft myers gt)
replace gt 9 rotor	(Site:ft myers gt)
replace rotor coils	(Site:port everglades gt)
ppe gt unit 3 rotor coil replacement	(Site:port everglades gt)
ppe gt unit 3-11 generator rotor coils replacement	(Site:port everglades gts)
replace pmg3 s.t.gen wedge system	(Site:martin unit 3)
replace pmg3a gen wedge system	(Site:martin-unit 3)
replace pmg3b gen wedge system	(Site:martin-unit 3)

Retirement	467.5571 : ROTOR COILS	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	272.1575 : WEDGE SYSTEM	-1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	272.1584 : STATOR	3
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	272.1575 : WEDGE SYSTEM	1
Retirement	272.1584 : STATOR	3
Retirement	272.1584 : STATOR	0
Retirement	467.5554 : CONTROL/INSTRUMENTATION SYSTEM	2
Retirement	467.5556 : ENCLOSURE	1
Retirement	467.5559 : HEAT EXCHANGER, SHELL	2
Retirement	467.5560 : HEATING SYSTEM	1
Retirement	467.5567 : STATOR (MAIN EXCITER)	1
Retirement	467.5568 : STATOR (PILOT EXCITER)	1
Retirement	467.5569 : ROTOR (MAIN EXCITER)	1
Retirement	467.5570 : ROTOR (PILOT EXCITER)	1
Retirement	EQUIPMENT	1
Retirement	272.1584 : STATOR	0
Retirement	272.1573 : ROTOR	0
Retirement	272.1573 : ROTOR	0
Retirement	272.1572 : ROTOR COILS	1
Retirement	272.1573 : ROTOR	1
Retirement	272.1584 : STATOR	0
Retirement	272.1573 : ROTOR	1
Retirement	272.1584 : STATOR	0
Retirement	272.1584 : STATOR	0
Retirement	272.1573 : ROTOR	1
Retirement	272.1584 : STATOR	0
Retirement	272.1572 : ROTOR COILS	1
Retirement	272.1572 : ROTOR COILS	1
Retirement	272.1572 : ROTOR COILS	1
Retirement	272.1575 : WEDGE SYSTEM	0
Retirement	272.1575 : WEDGE SYSTEM	0
Retirement	272.1575 : WEDGE SYSTEM	0

33,024.06	34400	O=OPERATION
33,024.06	34400	O=OPERATION
57,539.00	34400	O=OPERATION
33,024.06	34400	O=OPERATION
57,539.00	34400	O=OPERATION
67,238.10	34400	O=OPERATION
67,238.10	34400	O=OPERATION
-67,238.10	34400	A=SYSTEM UPGRADE/NEW SYSTEM
33,024.06	34400	O=OPERATION
336,195.68	34400	O=OPERATION
102,752.29	34400	O=OPERATION
102,752.29	34400	O=OPERATION
244,923.39	34400	O=OPERATION
63,311.73	34400	V=IMPROVE
46,049.50	34400	V=IMPROVE
24,392.73	34400	V=IMPROVE
3,181.66	34400	V=IMPROVE
3,181.66	34400	V=IMPROVE
21,211.07	34400	V=IMPROVE
3,181.66	34400	V=IMPROVE
132,829.09	34400	V=IMPROVE
5,302.76	34400	V=IMPROVE
186,141.30	34400	V=IMPROVE
729,661.26	34400	O=OPERATION
44,839.57	34400	O=OPERATION
44,839.57	34400	O=OPERATION
86,228.28	34400	O=OPERATION
328,913.43	34400	O=OPERATION
8,228.80	34400	O=OPERATION
328,913.43	34400	O=OPERATION
8,228.80	34400	O=OPERATION
8,228.80	34400	O=OPERATION
365,459.37	34400	V=IMPROVE
8,228.80	34400	V=IMPROVE
70,939.34	34400	O=OPERATION
70,939.34	34400	O=OPERATION
70,939.34	34400	O=OPERATION
263,946.56	34400	O=OPERATION
135,192.14	34400	O=OPERATION
135,192.14	34400	O=OPERATION

[redacted]
ROTOR COILS
ROTOR (MAIN EXCITER)
WEDGE SYSTEM
ROTOR (MAIN EXCITER)
WEDGE SYSTEM
WEDGE SYSTEM
WEDGE SYSTEM
WEDGE SYSTEM
ROTOR (MAIN EXCITER)
STATOR
WEDGE SYSTEM
WEDGE SYSTEM
STATOR
STATOR
CONTROL/INSTRUMENTATION SYSTEM
ENCLOSURE
HEAT EXCHANGER, SHELL
HEATING SYSTEM
STATOR (MAIN EXCITER)
STATOR (PILOT EXCITER)
ROTOR (MAIN EXCITER)
ROTOR (PILOT EXCITER)
GENERATOR COOLING AND PURGE EQUIPMENT
STATOR
ROTOR
ROTOR
ROTOR COILS
ROTOR
STATOR
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STATOR
ROTOR COILS
ROTOR COILS
ROTOR COILS
WEDGE SYSTEM
WEDGE SYSTEM
WEDGE SYSTEM

02121-070-0905-007 - replace ppn 1gt2 exciter rotor coil (Site:putnam plant)
03632-070-0905-007 - replace ppn 1gt1 exciter rotor (Site:putnam plant)
03663-070-0905-007 - replace ppn 1gt1 gen wedge system (Site:putnam plant)
04025-070-0905-007 - replace ppn 1 s.t. exciter rotor (Site:putnam plant)
04029-070-0905-007 - replace ppn 1gt2 gen wedge system (Site:putnam plant)
01025-070-0905-007 - ppn 2gt2 generator rewedge (Site:putnam plant)
01026-070-0905-007 - ppn2 steam turbine generator rewedge (Site:putnam plant)
07500-070-0009-006 - retirement corrections #4 found during prs/cpr exa(Site:property accounting)
02956-070-0905-007 - replace 2gt2 exciter rotor (Site:putnam plant)
01619-070-0908-007 - pfl unit 4 generator stator rewind (Site:fort lauderdale unit 4)
01775-070-0908-007 - 4b ct generator rewedge (Site:lauderdale unit 4b ct)
01776-070-0908-007 - 4a ct generator rewedge (Site:lauderdale unit 4a ct)
02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)
08825-070-0909-006 - pfm repowering outage-u2 generator rewedge (Site:fort myers plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
08908-070-0916-006 - psn repowering-replace unit 4 exciter (Site:sanford plant)
09172-070-0916-006 - psn4 repowering-plant refurbishment (Site:sanford plant)
09710-070-0916-006 - generator stator rewind psn4 (Site:sanford plant)
01171-070-0921-007 - replace rotor coils at pfl gt 7 (Site:pfl gt)
01345-070-0921-007 - replace rotor coils & pfl gt2 (Site:pfl gt)
02758-070-0921-007 - pfl gt unit 2-19 generator rotor coils replacement(Site:fort lauderdale gts)
02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant)
02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant)
02520-070-0922-007 - replace wedge system gt 1 (Site:ft myers gt's u1)
02520-070-0922-007 - replace wedge system gt 1 (Site:ft myers gt's u1)
03975-070-0922-007 - replace wedge system gt 8 (Site:ft myers gt's u8)
04260-070-0922-007 - replace gt 9 rotor (Site:ft myers gt)
04260-070-0922-007 - replace gt 9 rotor (Site:ft myers gt)
01674-070-0923-007 - replace rotor coils (Site:port everglades gt)
02116-070-0923-007 - ppe gt unit 3 rotor coil replacement (Site:port everglades gt)
02800-070-0923-007 - ppe gt unit 3-11 generator rotor coils replacement(Site:port everglades gts)
04291-070-0928-007 - replace pmg3 s.t.gen wedge system (Site:martin unit 3)
04292-070-0928-007 - replace pmg3a gen wedge system (Site:martin-unit 3)
04293-070-0928-007 - replace pmg3b gen wedge system (Site:martin-unit 3)

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2003	Putnam U2	01026-070-0905-007
2003	FtLauderdale GTs	01171-070-0921-007
2003	FtLauderdale GTs	01345-070-0921-007
2003	Putnam U1	01388-070-0905-007
2003	Sanford U5	09538-070-0916-006
2004	Putnam U1	01388-070-0905-007
2004	FtLauderdale U4	01619-070-0908-007
2004	PtEverglades GTs	01674-070-0923-007
2004	FtLauderdale U4	01775-070-0908-007
2004	FtLauderdale U4	01776-070-0908-007
2004	PtEverglades GTs	02116-070-0923-007
2004	Putnam U1	02121-070-0905-007
2004	FtMyers GTs	02229-070-0922-007
2004	Sanford U4	09710-070-0916-006
2005	FtMyers GTs	02229-070-0922-007
2005	FtMyers GTs	02520-070-0922-007
2005	PtEverglades GTs	02800-070-0923-007
2005	FtLauderdale U5	02807-070-0908-007
2005	Putnam U2	02956-070-0905-007
2006	FtLauderdale GTs	02758-070-0921-007
2006	FtLauderdale U5	02807-070-0908-007
2006	Putnam U1	03632-070-0905-007
2006	Putnam U1	03663-070-0905-007
2006	FtMyers GTs	03975-070-0922-007
2006	Putnam U1	04025-070-0905-007
2006	Putnam U1	04029-070-0905-007
2006	FtMyers GTs	04260-070-0922-007
2006	Martin U3	04291-070-0928-007
2006	Martin U3	04292-070-0928-007
2006	Martin U3	04293-070-0928-007

ppn2 steam turbine generator rewedge (Site:putnam plant)	108300
replace rotor coils at pfl gt 7 (Site:pfl gt)	108300
replace rotor coils & pfl gt2 (Site:pfl gt)	108300
ppn 1 s.t. generator rewedge (Site:putnam plant)	108300
generator stator rewind psn5 (Site:sanford plant	108300
ppn 1 s.t. generator rewedge (Site:putnam plant)	108300
pfl unit 4 generator stator rewind (Site:fort lauderdale unit 4)	108300
replace rotor coils (Site:port everglades gt)	108300
4b ct generator rewedge (Site:lauderdale unit 4b ct)	108300
4a ct generator rewedge (Site:lauderdale unit 4a ct)	108300
ppe gt unit 3 rotor coil replacement (Site:port everglades gt)	108300
replace ppn 1gt2 exciter rotor coil (Site:putnam plant)	108300
pfm gt #9 generator rewedge (Site:ft myers power plant)	108300
generator stator rewind psn4 (Site:sanford plant)	108300
pfm gt #9 generator rewedge (Site:ft myers power plant)	108300
replace wedge system gt 1 (Site:ft myers gt's u1)	108300
ppe gt unit 3-11 generator rotor coils replacement(Site:port everglades gts)	108300
pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)	108300
replace 2gt2 exciter rotor (Site:putnam plant)	108300
pfl gt unit 2-19 generator rotor coils replacement(Site:fort lauderdale gts)	108300
pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)	108300
replace ppn 1gt1 exciter rotor (Site:putnam plant)	108300
replace ppn 1gt1 gen wedge system (Site:putnam plant)	108300
replace wedge system gt 8 (Site:ft myers gt's u8)	108300
replace ppn 1 s.t. exciter rotor (Site:putnam plant)	108300
replace ppn 1gt2 gen wedge system (Site:putnam plant)	108300
replace gt 9 rotor (Site:ft myers gt)	108300
replace pmg3 s.t.gen wedge system (Site:martin unit 3)	108300
replace pmg3a gen wedge system (Site:martin-unit 3)	108300
replace pmg3b gen wedge system (Site:martin-unit 3)	108300

154,856.00	34400	O=OPERATION	AZ
2,111.35	34400	O=OPERATION	AZ
3,010.44	34400	O=OPERATION	AZ
96.09	34400	O=OPERATION	AZ
1,747,988.00	34401	O=OPERATION	AZ
(96.09)	34400	O=OPERATION	AZ
1,057,054.36	34400	O=OPERATION	AZ
8,561.10	34400	O=OPERATION	AZ
25,707.77	34400	O=OPERATION	AZ
12,025.64	34400	O=OPERATION	AZ
16,540.82	34400	O=OPERATION	AZ
19,945.43	34400	O=OPERATION	AZ
76,550.34	34400	O=OPERATION	AZ
1,452,750.02	34400	O=OPERATION	AZ
2,439.65	34400	O=OPERATION	AZ
35,950.46	34400	O=OPERATION	AZ
12,810.71	34400	O=OPERATION	AZ
6,868.60	34400	O=OPERATION	AZ
14,394.17	34400	O=OPERATION	AZ
6,954.15	34400	O=OPERATION	AZ
388,280.00	34400	O=OPERATION	AZ
45,453.48	34400	O=OPERATION	AZ
82,866.74	34400	O=OPERATION	AZ
112,300.00	34400	O=OPERATION	AZ
38,328.33	34400	O=OPERATION	AZ
106,728.92	34400	O=OPERATION	AZ
141,385.49	34400	V=IMPROVE	AZ
301,697.77	34400	O=OPERATION	AZ
292,269.43	34400	O=OPERATION	AZ
287,437.73	34400	O=OPERATION	AZ

Work Order
01026-070-0905-007 - ppn2 steam turbine generator rewedge (Site:putnam plant)
01171-070-0921-007 - replace rotor coils at pfl gt 7 (Site:pfl gt)
01345-070-0921-007 - replace rotor coils & pfl gt2 (Site:pfl gt)
01388-070-0905-007 - ppn 1 s.t. generator rewedge (Site:putnam plant)
09538-070-0916-006 - generator stator rewind psn5 (Site:sanford plant
01388-070-0905-007 - ppn 1 s.t. generator rewedge (Site:putnam plant)
01619-070-0908-007 - pfl unit 4 generator stator rewind (Site:fort lauderdale unit 4)
01674-070-0923-007 - replace rotor coils (Site:port everglades gt)
01775-070-0908-007 - 4b ct generator rewedge (Site:lauderdale unit 4b ct)
01776-070-0908-007 - 4a ct generator rewedge (Site:lauderdale unit 4a ct)
02116-070-0923-007 - ppe gt unit 3 rotor coil replacement (Site:port everglades gt)
02121-070-0905-007 - replace ppn 1gt2 exciter rotor coil (Site:putnam plant)
02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant)
09710-070-0916-006 - generator stator rewind psn4 (Site:sanford plant)
02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant)
02520-070-0922-007 - replace wedge system gt 1 (Site:ft myers gt's u1)
02800-070-0923-007 - ppe gt unit 3-11 generator rotor coils replacement(Site:port everglades gts)
02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)
02956-070-0905-007 - replace 2gt2 exciter rotor (Site:putnam plant)
02758-070-0921-007 - pfl gt unit 2-19 generator rotor coils replacement(Site:fort lauderdale gts)
02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)
03632-070-0905-007 - replace ppn 1gt1 exciter rotor (Site:putnam plant)
03663-070-0905-007 - replace ppn 1gt1 gen wedge system (Site:putnam plant)
03975-070-0922-007 - replace wedge system gt 8 (Site:ft myers gt's u8)
04025-070-0905-007 - replace ppn 1 s.t. exciter rotor (Site:putnam plant)
04029-070-0905-007 - replace ppn 1gt2 gen wedge system (Site:putnam plant)
04260-070-0922-007 - replace gt 9 rotor (Site:ft myers gt)
04291-070-0928-007 - replace pmg3 s.t.gen wedge system (Site:martin unit 3)
04292-070-0928-007 - replace pmg3a gen wedge system (Site:martin-unit 3)
04293-070-0928-007 - replace pmg3b gen wedge system (Site:martin-unit 3)

Account 344
Cost of Removal

LYR	Reason	Work Order	Total
2003	O=OPERATION	01026-070-0905-007 - ppn2 steam turbine generator rewedge (Site:putnam plant)	154,856.00
		01171-070-0921-007 - replace rotor coils at pfl gt 7 (Site:pfl gt)	2,111.35
		01345-070-0921-007 - replace rotor coils & pfl gt2 (Site:pfl gt)	3,010.44
		01388-070-0905-007 - ppn 1 s.t. generator rewedge (Site:putnam plant)	96.09
		09538-070-0916-006 - generator stator rewind psn5 (Site:sanford plant	1,747,988.00
	O=OPERATION Total		1,908,061.88
2003 Total			1,908,061.88
2004	O=OPERATION	01388-070-0905-007 - ppn 1 s.t. generator rewedge (Site:putnam plant)	(96.09)
		01619-070-0908-007 - pfl unit 4 generator stator rewind (Site:fort lauderdale unit 4)	1,057,054.36
		01674-070-0923-007 - replace rotor coils (Site:port everglades gt)	8,561.10
		01775-070-0908-007 - 4b ct generator rewedge (Site:lauderdale unit 4b ct)	25,707.77
		01776-070-0908-007 - 4a ct generator rewedge (Site:lauderdale unit 4a ct)	12,025.64
		02116-070-0923-007 - ppe gt unit 3 rotor coil replacement (Site:port everglades gt)	16,540.82
		02121-070-0905-007 - replace ppn 1gt2 exciter rotor coil (Site:putnam plant)	19,945.43
		02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant)	76,550.34
		09710-070-0916-006 - generator stator rewind psn4 (Site:sanford plant)	1,452,750.02
	O=OPERATION Total		2,669,039.39
2004 Total			2,669,039.39
2005	O=OPERATION	02229-070-0922-007 - pfm gt #9 generator rewedge (Site:ft myers power plant)	2,439.65
		02520-070-0922-007 - replace wedge system gt 1 (Site:ft myers gt's u1)	35,950.46
		02800-070-0923-007 - ppe gt unit 3-11 generator rotor coils replacement(Site:port everglades gts)	12,810.71
		02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)	6,868.60
		02956-070-0905-007 - replace 2gt2 exciter rotor (Site:putnam plant)	14,394.17
	O=OPERATION Total		72,463.59
2005 Total			72,463.59
2006	O=OPERATION	02758-070-0921-007 - pfl gt unit 2-19 generator rotor coils replacement(Site:fort lauderdale gts)	6,954.15
		02807-070-0908-007 - pfl unit 5 generator stator rewind (Site:fort lauderdale unit 5)	388,280.00
		03632-070-0905-007 - replace ppn 1gt1 exciter rotor (Site:putnam plant)	45,453.48
		03663-070-0905-007 - replace ppn 1gt1 gen wedge system (Site:putnam plant)	82,866.74
		03975-070-0922-007 - replace wedge system gt 8 (Site:ft myers gt's u8)	112,300.00
		04025-070-0905-007 - replace ppn 1 s.t. exciter rotor (Site:putnam plant)	38,328.33
		04029-070-0905-007 - replace ppn 1gt2 gen wedge system (Site:putnam plant)	106,728.92
		04291-070-0928-007 - replace pmg3 s.t.gen wedge system (Site:martin unit 3)	301,697.77
		04292-070-0928-007 - replace pmg3a gen wedge system (Site:martin-unit 3)	292,269.43
		04293-070-0928-007 - replace pmg3b gen wedge system (Site:martin-unit 3)	287,437.73
	O=OPERATION Total		1,662,316.55

Hearing Exhibit - 00007617

Account 344
Cost of Removal

LYR	Reason	Work Order	Total
2006	V=IMPROVE	04260-070-0922-007 - replace gt 9 rotor (Site:ft myers gt)	141,385.49
	V=IMPROVE Total		141,385.49
2006 Total			1,803,702.04
Grand Total			6,453,266.90

Hearing Exhibit - 00007618

Q.
Retirements Account 353. Please provide all workpapers, analyses, assumptions, considerations and/or material reviewed in sufficient detail necessary to support the 2007 retirement of $9.4 million for Account 353, This request includes documents establishing what was retired, why it was retired, the cause of the 29% net salvage, and why such specific activity is indicative of the entire remaining investment, as set forth on Exhibit CRC-1, page 500.

A.
The negative 29 percent net salvage was caused by the large cost of removal recorded and very little salvage for the year 2007. Information derived from examining all years and bands were used to determine estimated future net salvage for the account, not any one particular year. Years that looked abnormal were given less weight in the analysis The estimate was based on the best information available at the time and because the net salvage recommendation is based on 22 years of actual history, we believe that it is indicative of the future until new recorded information is available. See FPL's response to Depreciation - OPC's First Request for Production of Documents No. 12 ("Depr-OPC 1st Set of POD No 12, 4 of 5.doc" and "Depr-OPC 1st Set of POD No 12, 5 of 5 xls").

Hearing Exhibit - 00007619

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00004-009-0818-000 - martin gsu u#8 - *e replace failed gsu #8 st (49-9(Site:martin)	117.115 : TRANSFORMER, PLANT MAIN	1	43,555.49
		00004-009-0818-000 - martin gsu u#8 - *e replace failed gsu #8 st (49-9(Site:martin) Total		1	43,555.49
		00006-009-0149-000 - putnam gsu u1&2 - replace unit #2 st bx#49-0108 (Site:putnam)	124.662 : INSULATOR (inactive)	6	1,640.47
		00006-009-0149-000 - putnam gsu u1&2 - replace unit #2 st bx#49-0108 (Site:putnam) Total		6	1,640.47
		00006-009-0749-000 - port everglades gsu gt - *e transformer replacemen(Site:broward)	134.617 : SWITCH FAULT INTERRUPT/C	1	31,453.89
		00006-009-0749-000 - port everglades gsu gt - *e transformer replacemen(Site:broward) Total		1	31,453.89
		00007-009-0749-000 - port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)	136.645 : LIGHTNING ARRESTOR 139-2	3	2,776.16
		00007-009-0749-000 - port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward) Total		3	2,776.16
		00102-009-0686-000 - decommission equipment transmission breakers (Site:various)	120.116 : BREAKER, 69-138KV	(4)	(241,724.48)
			120.117 : BREAKER, 240KV	(1)	(46,723.53)
			120.126 : BREAKER, 69-240KV OIL IN	(5)	(4,052.59)
		00102-009-0686-000 - decommission equipment transmission breakers (Site:various) Total		(10)	(292,500.60)
		00105-009-0384-000 - RESERVE - SOUTH DIVISION - To Record Retirements I(Site:DADE)	117.019 : AUTO TRANSFORMER COOLING	1	22,349.77
		00105-009-0384-000 - RESERVE - SOUTH DIVISION - To Record Retirements I(Site:DADE) Total		1	22,349.77
		00138-009-0686-000 - RESERVE - SOUTH DIVISION - To Record Retirements I(Site:PALM BEACH)	120.117 : BREAKER, 240KV	(3)	(291,287.43)
		00138-009-0686-000 - RESERVE - SOUTH DIVISION - To Record Retirements I(Site:PALM BEACH) Total		(3)	(291,287.43)
		00256-009-0386-000 - sherman - mol/des-upgrade west autobank from 50 mv(Site:okeechobee)	117.019 : AUTO TRANSFORMER COOLING	1	19,212.88
		00256-009-0386-000 - sherman - mol/des-upgrade west autobank from 50 mv(Site:okeechobee) Total		1	19,212.88
		00270-009-0307-000 - yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach)	083.840 : CARRIER SET	1	7,378.97
		00270-009-0307-000 - yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach) Total		1	7,378.97
		00273-009-0379-000 - florida city - transformer replacement: replace an(Site:dade)	117.036 : TRANSFORMER, AUTO 296-49	(1)	(1,229,848.01)

Hearing Exhibit - 00007620

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00273-009-0379-000 - florida city - transformer replacement: replace an(Site:dade) Total		(1)	(1,229,848.01)
		00277-009-0379-000 - davis - ampacity upgrade: replace wave trap (Site:dade)	083.860 : WAVE TRAP	4	7,409.87
		00277-009-0379-000 - davis - ampacity upgrade: replace wave trap (Site:dade) Total		4	7,409.87
		00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)	120.117 : BREAKER, 240KV	3	142,195.77
			120.126 : BREAKER, 69-240KV OIL IN	3	5,668.31
		00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade) Total		6	147,864.08
		00291-009-0311-000 - orsino - replace two line panels, ccvts & line tra(Site:brevard)	127.514 : STRUCTURE, E-CARRIER CUR	2	280.00
		00291-009-0311-000 - orsino - replace two line panels, ccvts & line tra(Site:brevard) Total		2	280.00
		00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade)	083.860 : WAVE TRAP	1	12,690.46
			133.596 : SWITCH DISCONNECT 138KV	1	3,728.49
		00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade) Total		2	16,418.95
		00295-009-0379-000 - davis - replace defective digital fault recorder (Site:dade)	141.752 : PANEL, FAULT RECORDER	1	17,247.95
		00295-009-0379-000 - davis - replace defective digital fault recorder (Site:dade) Total		1	17,247.95
		00297-009-0379-000 - turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade)	130.615 : SWITCH LINE INTERRUPT/LO	1	14,522.84
		00297-009-0379-000 - turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade) Total		1	14,522.84
		00298-009-0379-000 - turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade)	124.662 : INSULATOR (inactive)	(9)	(908.01)
		00298-009-0379-000 - turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade) Total		(9)	(908.01)
		00299-009-0386-000 - bridge - add indiantown #2 230kv terminal (Site:martin)	124.662 : INSULATOR (inactive)	6	7,442.40
		00299-009-0386-000 - bridge - add indiantown #2 230kv terminal (Site:martin) Total		6	7,442.40
		00300-009-0379-000 - turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade)	124.662 : INSULATOR (inactive)	9	908.01
		00300-009-0379-000 - turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade) Total		9	908.01

Hearing Exhibit - 00007621

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade)	083.840 : CARRIER SET	1	4,850.21
			141.738 : PANEL, LINE RELAY	1	24,721.77
		00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade) Total		2	29,571.98
		00307-009-0311-000 - orsino - (Site:brevard)	133.593 : SWITCH DISCONNECT 115KV	2	2,990.43
		00307-009-0311-000 - orsino - (Site:brevard) Total		2	2,990.43
		00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade)	141.738 : PANEL, LINE RELAY	1	26,458.89
			141.744 : PANEL, LOCAL BACKUP	1	46,334.75
		00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade) Total		2	72,793.64
		00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach)	008.795 : CONT CABLE SYSTEM - MINO	1,000	488.62
			113.665 : GROUND SYSTEM	120	269.12
			114.789 : CONDUIT SYSTEM	220	333.14
			124.428 : BUS SYSTEM ALUMINUM	100	1,326.66
			124.559 : BUS SYSTEM COPPER	60	1,896.87
			127.519 : STRUCTURE, MISCELLANEOUS	1	1,987.75
			133.596 : SWITCH DISCONNECT 138KV	2	6,736.27
			134.635 : MOTOR MECHANISM	1	2,193.99
		00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach) Total		1,504	15,232.42
		00311-009-0379-000 - davis - line panel replacement: levee #1 230kv lin(Site:dade)	083.840 : CARRIER SET	2	7,910.91
			141.738 : PANEL, LINE RELAY	2	44,673.40
		00311-009-0379-000 - davis - line panel replacement: levee #1 230kv lin(Site:dade) Total		4	52,584.31
		00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)	083.840 : CARRIER SET	(2)	(28,898.18)
			084.874 : FAULT LOCATOR	(1)	(28,882.82)
			141.738 : PANEL, LINE RELAY	(1)	(14,043.42)
		00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach) Total		(4)	(71,824.42)
		00321-009-0379-000 - davis - wave trap replacement: replace two wave tr(Site:dade)	083.860 : WAVE TRAP	2	9,900.17
		00321-009-0379-000 - davis - wave trap replacement: replace two wave tr(Site:dade) Total		2	9,900.17
		00325-009-0379-000 - flagami - *e arrester replacement: (Site:dade)	136.640 : LIGHTNING ARRESTOR 69-13	3	8,896.96

Hearing Exhibit - 00007622

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00325-009-0379-000 - flagami - *e arrester replacement: (Site:dade) Total		3	8,896.96
		00327-009-0307-000 - hendry - replace line panel (Site:hendry)	083.840 : CARRIER SET	(1)	(2,203.11)
		00327-009-0307-000 - hendry - replace line panel (Site:hendry) Total		(1)	(2,203.11)
		00328-009-0379-000 - flagami - ccvt replacement: (Site:dade)	083.820 : COUPLING CAPACITOR VOLTA	3	18,851.91
			083.851 : TUNING UNIT - TRAN	1	775.67
		00328-009-0379-000 - flagami - ccvt replacement: (Site:dade) Total		4	19,627.58
		00329-009-0379-000 - davis - *e switch replacement: replace failed hv s(Site:dade)	133.605 : SWITCH DISCONNECT 230KV	1	7,213.07
		00329-009-0379-000 - davis - *e switch replacement: replace failed hv s(Site:dade) Total		1	7,213.07
		00330-009-0379-000 - turkey point - ccvt replacement: replace one 245kv(Site:dade)	083.820 : COUPLING CAPACITOR VOLTA	1	1,223.23
		00330-009-0379-000 - turkey point - ccvt replacement: replace one 245kv(Site:dade) Total		1	1,223.23
		00331-009-0379-000 - flagami - switch replacement: replace 7g49 (Site:dade)	133.596 : SWITCH DISCONNECT 138KV	1	16,183.45
		00331-009-0379-000 - flagami - switch replacement: replace 7g49 (Site:dade) Total		1	16,183.45
		00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)	008.795 : CONT CABLE SYSTEM - MINO	1,000	1,039.12
			083.820 : COUPLING CAPACITOR VOLTA	1	3,171.18
			113.665 : GROUND SYSTEM	1,000	4,555.44
			114.789 : CONDUIT SYSTEM	400	1,434.09
			127.452 : STRUCTURE, POLE CONCRETE	1	9,968.43
			127.455 : STRUCTURE, DISCONNECT SW	1	4,782.46
			127.819 : STRUCTURE, POWER VOLTAGE	1	423.51
			128.405 : FOUNDATION, CAPACITOR BA	1	1,189.53
			128.410 : FOUNDATION, DISCONNECT S	1	999.07
			134.618 : SWITCH FAULT INTERRUPT/C	1	90,286.61
		00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach) Total		2,407	117,849.44
		00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)	008.795 : CONT CABLE SYSTEM - MINO	4,000	4,162.83
			083.820 : COUPLING CAPACITOR VOLTA	1	8,198.62
			113.665 : GROUND SYSTEM	1,500	6,833.16

Hearing Exhibit - 00007623

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE /	00336-009-0307-000 - west palm beach - replace 138kv	114.789 : CONDUIT SYSTEM	1,000	3,585.22
			120.116 : BREAKER, 69-138KV	1	34,885.33
			120.126 : BREAKER, 69-240KV OIL IN	1	1,983.61
			124.542 : BUS SYSTEM ACSR	400	4,517.98
			124.559 : BUS SYSTEM COPPER	27	179.56
			127.452 : STRUCTURE, POLE CONCRETE	1	9,968.43
			127.455 : STRUCTURE, DISCONNECT SW	1	4,782.46
			127.819 : STRUCTURE, POWER VOLTAGE	1	423.51
			128.403 : FOUNDATION, BREAKER 69-1	1	744.68
			128.405 : FOUNDATION, CAPACITOR BA	1	1,948.51
			128.410 : FOUNDATION, DISCONNECT S	2	1,998.14
			133.596 : SWITCH DISCONNECT 138KV	1	4,483.99
			134.618 : SWITCH FAULT INTERRUPT/C	1	111,019.76
			134.635 : MOTOR MECHANISM	1	890.81
			141.713 : PANEL, OVERCURRENT RELAY	1	5,043.91
		00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach) Total		6,941	205,650.51
		00337-009-0311-000 - malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard)	136.645 : LIGHTNING ARRESTOR 139-2	3	3,791.46
		00337-009-0311-000 - malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard) Total		3	3,791.46
		00338-009-0307-000 - ranch - replace 230kv capacitor bank 220595006 (Site:palm beach)	085.173 : CAPACITOR BANK 15MVAR -	1	180,581.82
		00338-009-0307-000 - ranch - replace 230kv capacitor bank 220595006 (Site:palm beach) Total		1	180,581.82
		00340-009-0311-000 - brevard - repl. (2) wave traps at poinsett #1 230k(Site:brevard)	083.860 : WAVE TRAP	2	4,234.62
		00340-009-0311-000 - brevard - repl. (2) wave traps at poinsett #1 230k(Site:brevard) Total		2	4,234.62
		00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie)	137.701 : CABINET, JUNCTION BOX	0	405.56
			140.891 : TRANSFORMER, CURRENT FRE	6	116,937.90
		00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie) Total		6	117,343.46
		00341-009-0307-000 - riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)	141.752 : PANEL, FAULT RECORDER	1	94,981.05
		00341-009-0307-000 - riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach) Total		1	94,981.05
		00341-009-0369-000 - laurelwood - switch: remove 7g17 and bus through (Site:sarasota)	127.455 : STRUCTURE, DISCONNECT SW	1	1,888.15

Hearing Exhibit - 00007624

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00341-009-0369-000 - laurelwood - switch: remove 7g17 and bus through (Site:sarasota) Total		1	1,888.15
		00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee)	083.840 : CARRIER SET	1	3,959.96
		00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee) Total		1	3,959.96
		00344-009-0369-000 - crawley tap - remove wavetrap on the crawley tap l(Site:manatee)	083.860 : WAVE TRAP	1	8,455.10
		00344-009-0369-000 - crawley tap - remove wavetrap on the crawley tap l(Site:manatee) Total		1	8,455.10
		00344-009-0386-000 - martin - replace rtu s-570 (Site:martin)	141.725 : PANEL, SUPERVISORY EQUIP	1	23,671.55
		00344-009-0386-000 - martin - replace rtu s-570 (Site:martin) Total		1	23,671.55
		00345-009-0307-000 - plumosus - replace line panel pl-895 on the rivier(Site:palm beach)	083.860 : WAVE TRAP	1	9,654.00
		00345-009-0307-000 - plumosus - replace line panel pl-895 on the rivier(Site:palm beach) Total		1	9,654.00
		00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota)	120.116 : BREAKER, 69-138KV	5	243,616.84
			120.126 : BREAKER, 69-240KV OIL IN	5	5,910.56
		00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota) Total		10	249,527.40
		00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)	134.618 : SWITCH FAULT INTERRUPT/C	2	120,330.82
		00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota) Total		2	120,330.82
		00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)	136.640 : LIGHTNING ARRESTOR 69-13	3	1,598.10
			136.645 : LIGHTNING ARRESTOR 139-2	3	1,598.10
		00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota) Total		6	3,196.20
		00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee)	136.640 : LIGHTNING ARRESTOR 69-13	3	1,660.74
			136.645 : LIGHTNING ARRESTOR 139-2	3	1,660.74
		00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee) Total		6	3,321.48
		00350-009-0369-000 - childs - * replace defective potential transformer(Site:highlands)	139.691 : TRANSFORMER, POTENTIAL 6	1	5,239.74

Hearing Exhibit - 00007625

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00350-009-0369-000 - childs - * replace defective potential transformer(Site:highlands) Total		1	5,239.74
		00351-009-0311-000 - south cape - replace aclc at south cape (Site:brevard)	141.720 : PANEL, ALTERNATING CURRE	1	214.90
		00351-009-0311-000 - south cape - replace aclc at south cape (Site:brevard) Total		1	214.90
		00352-009-0311-000 - 624a - replace rusted aclc (Site:brevard)	141.720 : PANEL, ALTERNATING CURRE	1	214.90
		00352-009-0311-000 - 624a - replace rusted aclc (Site:brevard) Total		1	214.90
		00352-009-0369-000 - howard tran - *e replace arresters (Site:sarasota)	136.645 : LIGHTNING ARRESTOR 139-2	9	16,980.01
		00352-009-0369-000 - howard tran - *e replace arresters (Site:sarasota) Total		9	16,980.01
		00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)	083.860 : WAVE TRAP	2	39,522.53
			124.428 : BUS SYSTEM ALUMINUM	60	2,349.46
			124.662 : INSULATOR (inactive)	12	10,698.05
			133.605 : SWITCH DISCONNECT 230KV	1	13,347.42
			134.635 : MOTOR MECHANISM	1	164.14
		00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin) Total		76	66,081.60
		00353-009-0311-000 - north cape - replace rusted aclc (Site:brevard)	141.720 : PANEL, ALTERNATING CURRE	1	214.92
		00353-009-0311-000 - north cape - replace rusted aclc (Site:brevard) Total		1	214.92
		00353-009-0369-000 - venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota)	083.820 : COUPLING CAPACITOR VOLTA	4	11,791.13
		00353-009-0369-000 - venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota) Total		4	11,791.13
		00354-009-0311-000 - orsino - replace rusted aclc (Site:brevard)	141.720 : PANEL, ALTERNATING CURRE	1	214.92
		00354-009-0311-000 - orsino - replace rusted aclc (Site:brevard) Total		1	214.92
		00355-009-0311-000 - c5 - replace 6l11 switch (Site:brevard)	133.593 : SWITCH DISCONNECT 115KV	1	1,022.34
		00355-009-0311-000 - c5 - replace 6l11 switch (Site:brevard) Total		1	1,022.34
		00357-009-0311-000 - cape canaveral - *e- replace the hv arresters on t(Site:brevard)	136.645 : LIGHTNING ARRESTOR 139-2	3	9,126.25

Hearing Exhibit - 00007626

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00357-009-0311-000 - cape canaveral - *e- replace the hv arresters on t(Site:brevard) Total		3	9,126.25
		00360-009-0311-000 - malabar - *h arrester replacement: replace 230&138(Site:brevard)	136.645 : LIGHTNING ARRESTOR 139-2	10	7,530.60
		00360-009-0311-000 - malabar - *h arrester replacement: replace 230&138(Site:brevard) Total		10	7,530.60
		00361-009-0311-000 - south cape - replace bkr's 6w149, (Site:brevard)	120.116 : BREAKER, 69-138KV	3	206,839.15
			120.126 : BREAKER, 69-240KV OIL IN	3	621.91
		00361-009-0311-000 - south cape - replace bkr's 6w149, (Site:brevard) Total		6	207,461.06
		00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)	118.680 : TRANSFORMER, STATION SER	1	1,779.26
			118.685 : TRANSFORMER, STATION SER	1	3,456.80
			124.537 : BUS UNDERGROUND-TRAN	600	944.25
			128.419 : FOUNDATION, TRANSFORMER	1	129.67
		00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade) Total		603	6,309.98
		00370-009-0311-000 - cocoa beach - (Site:brevard)	083.820 : COUPLING CAPACITOR VOLTA	1	417.39
			083.851 : TUNING UNIT - TRAN	1	5,301.76
			083.860 : WAVE TRAP	1	6,601.51
		00370-009-0311-000 - cocoa beach - (Site:brevard) Total		3	12,320.66
		00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach)	124.428 : BUS SYSTEM ALUMINUM	0	0.00
			124.662 : INSULATOR (inactive)	0	0.00
			127.397 : STRUCTURE, PIPE COLUMN 0	0	0.00
		00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach) Total		0	0.00
		00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)	008.795 : CONT CABLE SYSTEM - MINO	600	1,861.24
			083.851 : TUNING UNIT - TRAN	1	2,020.00
			083.860 : WAVE TRAP	1	14,553.17
			114.789 : CONDUIT SYSTEM	20	780.72
			120.116 : BREAKER, 69-138KV	1	32,760.00
			120.126 : BREAKER, 69-240KV OIL IN	1	1,768.36
			124.542 : BUS SYSTEM ACSR	360	12,589.25
			124.559 : BUS SYSTEM COPPER	60	77.37
			141.738 : PANEL, LINE RELAY	1	39,481.78
		00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard) Total		1,045	105,891.89

Hearing Exhibit - 00007627

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00372-009-0307-000 - corbett - replace 230kv station post insulators (Site:palm beach)	124.428 : BUS SYSTEM ALUMINUM	(40)	(2,121.33)
			124.662 : INSULATOR (inactive)	428	382,567.95
		00372-009-0307-000 - corbett - replace 230kv station post insulators (Site:palm beach) Total		388	380,446.62
		00373-009-0339-000 - ft myers swyd - replace 138kv & 230kv operating bu(Site:lee)	124.559 : BUS SYSTEM COPPER	70	11,574.97
		00373-009-0339-000 - ft myers swyd - replace 138kv & 230kv operating bu(Site:lee) Total		70	11,574.97
		00374-009-0311-000 - brevard - reconductor 138kv main busses (Site:brevard)	124.428 : BUS SYSTEM ALUMINUM	1,280	14,041.60
		00374-009-0311-000 - brevard - reconductor 138kv main busses (Site:brevard) Total		1,280	14,041.60
		00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard)	120.116 : BREAKER, 69-138KV	2	65,331.00
			120.126 : BREAKER, 69-240KV OIL IN	2	3,355.34
		00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard) Total		4	68,686.34
		00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade)	124.559 : BUS SYSTEM COPPER	240	10,556.99
			127.398 : STRUCTURE, PIPE COLUMN 1	6	4,445.14
			128.415 : FOUNDATION, PIPE COLUMN	5	1,606.15
		00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade) Total		251	16,608.28
		00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard)	120.116 : BREAKER, 69-138KV	1	38,256.75
			120.126 : BREAKER, 69-240KV OIL IN	1	4,059.11
		00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard) Total		2	42,315.86
		00379-009-0386-000 - indiantown - (Site:martin)	124.428 : BUS SYSTEM ALUMINUM	210	50.00
			124.662 : INSULATOR (inactive)	12	50.00
			127.391 : STRUCTURE, BUS SUPPORT-2	1	100.00
		00379-009-0386-000 - indiantown - (Site:martin) Total		223	200.00
		00383-009-0307-000 - cedar - replace line panel pl-629 on the germantow(Site:palm beach)	141.738 : PANEL, LINE RELAY	0	(162,225.58)
		00383-009-0307-000 - cedar - replace line panel pl-629 on the germantow(Site:palm beach) Total		0	(162,225.58)
		00384-009-0367-000 - miami - line terminal: replace line panel(knowlton(Site:dade)	141.738 : PANEL, LINE RELAY	2	119,329.46

Hearing Exhibit - 00007628

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00384-009-0367-000 - miami - line terminal: replace line panel(knowlton(Site:dade) Total		2	119,329.46
		00388-009-0339-000 - alico - protection improvement for capacitor banks(Site:lee)	083.820 : COUPLING CAPACITOR VOLTA	(1)	(8,812.20)
			141.713 : PANEL, OVERCURRENT RELAY	(1)	(25,947.76)
		00388-009-0339-000 - alico - protection improvement for capacitor banks(Site:lee) Total		(2)	(34,759.96)
		00389-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach)	120.116 : BREAKER, 69-138KV	(2)	(151,628.00)
		00389-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach) Total		(2)	(151,628.00)
		00390-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach)	120.116 : BREAKER, 69-138KV	(1)	(75,166.00)
		00390-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach) Total		(1)	(75,166.00)
		00392-009-0386-000 - martin - replace 9g57 motor operator (Site:martin)	134.635 : MOTOR MECHANISM	3	5,581.31
		00392-009-0386-000 - martin - replace 9g57 motor operator (Site:martin) Total		3	5,581.31
		00393-009-0307-000 - cedar - line terminal relocation (Site:palm beach)	124.657 : SPILL GAPS (inactive)	0	0.00
		00393-009-0307-000 - cedar - line terminal relocation (Site:palm beach) Total		0	0.00
		00393-009-0311-000 - c5 - (Site:brevard)	138.673 : METER-VAR	2	9,413.80
		00393-009-0311-000 - c5 - (Site:brevard) Total		2	9,413.80
		00394-009-0386-000 - bridge - replace line panels pl-900 and pl902 on t(Site:martin)	083.840 : CARRIER SET	1	11,108.69
		00394-009-0386-000 - bridge - replace line panels pl-900 and pl902 on t(Site:martin) Total		1	11,108.69
		00396-009-0307-000 - recway - rbl-replace rtu s-644 for "swa" (Site:palm beach)	141.725 : PANEL, SUPERVISORY EQUIP	1	(9,249.55)
		00396-009-0307-000 - recway - rbl-replace rtu s-644 for "swa" (Site:palm beach) Total		1	(9,249.55)
		00396-009-0311-000 - barna - *e - replace (3) 115kv station arresters s(Site:brevard)	136.640 : LIGHTNING ARRESTOR 69-13	3	5,240.91
		00396-009-0311-000 - barna - *e - replace (3) 115kv station arresters s(Site:brevard) Total		3	5,240.91
		00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)	085.173 : CAPACITOR BANK 15MVAR -	1	104,103.93
			085.177 : CAPACITOR BANK 15MVAR -	1	10,238.16

Hearing Exhibit - 00007629

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE /	00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap	139.691 : TRANSFORMER, POTENTIAL 6	2	10,077.00
			141.713 : PANEL, OVERCURRENT RELAY	1	18,929.41
		00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river) Total		5	143,348.50
		00397-009-0307-000 - ranch - *e replace defectived line trap fl-3114 (Site:palm beach)	083.860 : WAVE TRAP	0	0.00
		00397-009-0307-000 - ranch - *e replace defectived line trap fl-3114 (Site:palm beach) Total		0	0.00
		00402-009-0307-000 - bryant - replace carrier set ftlnsb5 on the south (Site:palm beach)	083.840 : CARRIER SET	1	5,685.29
		00402-009-0307-000 - bryant - replace carrier set ftlnsb5 on the south (Site:palm beach) Total		1	5,685.29
		00403-009-0367-000 - 8th street cable - battery replacement: replace de(Site:dade)	110.775 : BATTERY CHARGER	1	6,214.64
			110.779 : BATTERY SET WITH RACK	1	7,619.86
		00403-009-0367-000 - 8th street cable - battery replacement: replace de(Site:dade) Total		2	13,834.50
		00405-009-0307-000 - okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)	141.742 : PANEL, TRANSFER TRIP	1	(4,019.96)
		00405-009-0307-000 - okeelanta - rbl - add transfer trip transmitter an(Site:palm beach) Total		1	(4,019.96)
		00407-009-0386-000 - midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)	141.752 : PANEL, FAULT RECORDER	1	150,026.63
		00407-009-0386-000 - midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie) Total		1	150,026.63
		00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)	136.640 : LIGHTNING ARRESTOR 69-13	3	7,605.94
			136.645 : LIGHTNING ARRESTOR 139-2	3	11,702.37
		00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach) Total		6	19,308.31
		00413-009-0319-000 - andytown - replace 230kv cap banks #3 & #4 (Site:broward)	136.645 : LIGHTNING ARRESTOR 139-2	3	15,547.42
			136.652 : LIGHTNING ARRESTOR UNDER	(3)	(2,780.02)
		00413-009-0319-000 - andytown - replace 230kv cap banks #3 & #4 (Site:broward) Total		0	12,767.40
		00414-009-0307-000 - south bay - (Site:palm beach)	141.742 : PANEL, TRANSFER TRIP	2	4,857.12
		00414-009-0307-000 - south bay - (Site:palm beach) Total		2	4,857.12
		00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)	083.840 : CARRIER SET	1	4,262.54
			141.742 : PANEL, TRANSFER TRIP	2	20,142.75

Hearing Exhibit - 00007630

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie) Total		3	24,405.29
		00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)	083.820 : COUPLING CAPACITOR VOLTA	3	(233.25)
			113.665 : GROUND SYSTEM	20	(202.14)
			114.789 : CONDUIT SYSTEM	20	(196.95)
			120.116 : BREAKER, 69-138KV	1	(709.63)
			120.124 : BREAKER, 69-138KV GAS IN	1	(187.88)
			124.428 : BUS SYSTEM ALUMINUM	80	(259.15)
			124.542 : BUS SYSTEM ACSR	100	(178.81)
			124.662 : INSULATOR (inactive)	7	(397.80)
			127.391 : STRUCTURE, BUS SUPPORT-2	3	(335.60)
			127.452 : STRUCTURE, POLE CONCRETE	1	(917.39)
			127.455 : STRUCTURE, DISCONNECT SW	2	(327.83)
			127.517 : STRUCTURE, LPT-LINE POTE	1	(15.55)
			128.403 : FOUNDATION, BREAKER 69-1	1	(99.77)
			133.596 : SWITCH DISCONNECT 138KV	2	(1,044.38)
			140.664 : METERING UNIT CT/PT 69-2	3	(1,133.74)
			141.742 : PANEL, TRANSFER TRIP	1	(333.01)
			141.878 : INTERCONNECTION PANEL, P	1	(596.05)
		00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach) Total		247	(7,168.93)
		00418-009-0339-000 - orange river - replace aclcs #7 and #8 (Site:lee)	141.720 : PANEL, ALTERNATING CURRE	2	1,764.51
		00418-009-0339-000 - orange river - replace aclcs #7 and #8 (Site:lee) Total		2	1,764.51
		00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)	120.116 : BREAKER, 69-138KV	3	100,084.58
			120.126 : BREAKER, 69-240KV OIL IN	3	10,056.00
			133.590 : SWITCH DISCONNECT 69KV 3	4	19,536.56
		00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee) Total		10	129,677.14
		00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)	120.116 : BREAKER, 69-138KV	3	68,409.83
			120.126 : BREAKER, 69-240KV OIL IN	3	16,943.16
		00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee) Total		6	85,352.99
		00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)	083.860 : WAVE TRAP	1	4,333.27
			124.559 : BUS SYSTEM COPPER	493	13,868.19

Hearing Exhibit - 00007631

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE /	00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay	133.596 : SWITCH DISCONNECT 138KV	6	28,223.60
		00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach) Total		500	46,425.06
		00420-009-0309-000 - volusia - replace oscillograph with dfr (Site:volusia)	141.752 : PANEL, FAULT RECORDER	1	608.33
		00420-009-0309-000 - volusia - replace oscillograph with dfr (Site:volusia) Total		1	608.33
		00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)	124.559 : BUS SYSTEM COPPER	120	4,308.36
			133.584 : SWITCH DISCONNECT 34KV 2	1	3,798.04
		00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie) Total		121	8,106.40
		00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)	110.775 : BATTERY CHARGER	1	(2,075.14)
			110.779 : BATTERY SET WITH RACK	1	6,479.79
			124.428 : BUS SYSTEM ALUMINUM	460	12,718.87
			127.495 : STRUCTURE, BUS SUPPORT-1	4	3,211.59
			128.407 : FOUNDATION, BUS SUPPORT-	3	(1,374.45)
			137.711 : CABINET, ANNUNCIATOR	1	(3,341.78)
			141.725 : PANEL, SUPERVISORY EQUIP	1	(3,746.04)
			141.744 : PANEL, LOCAL BACKUP	1	(18,110.33)
		00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee) Total		472	(6,237.49)
		00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)	120.117 : BREAKER, 240KV	4	293,686.40
			120.126 : BREAKER, 69-240KV OIL IN	4	16,711.75
		00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie) Total		8	310,398.15
		00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	004.001 : CO-OWNER PAYMENT ORLANDO	0	(882.47)
			004.002 : CO-OWNER PAYMENT FLORIDA	0	(1,155.10)
			083.840 : CARRIER SET	1	22,418.27
			083.851 : TUNING UNIT - TRAN	2	1,737.00
			110.776 : BATTERY VOLTAGE MONITOR-	2	2,003.14
			141.738 : PANEL, LINE RELAY	2	153,380.42
			141.744 : PANEL, LOCAL BACKUP	1	15,334.47
			141.762 : PANEL, SPACER	6	662.98
		00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie) Total		14	193,498.71

Hearing Exhibit - 00007632

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)	120.116 : BREAKER, 69-138KV	4	103,730.83
			120.126 : BREAKER, 69-240KV OIL IN	4	9,008.68
			124.559 : BUS SYSTEM COPPER	240	6,971.86
		00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach) Total		248	119,711.37
		00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	004.001 : CO-OWNER PAYMENT ORLANDO	0	(545.65)
			004.002 : CO-OWNER PAYMENT FLORIDA	0	(714.31)
			083.840 : CARRIER SET	1	11,359.62
			083.851 : TUNING UNIT - TRAN	2	1,737.00
			141.738 : PANEL, LINE RELAY	2	153,380.42
			141.744 : PANEL, LOCAL BACKUP	1	15,334.47
			141.762 : PANEL, SPACER	6	577.10
		00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie) Total		12	181,128.65
		00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)	110.631 : SAFETY SWITCH	2	17,326.86
			113.665 : GROUND SYSTEM	1,150	7,434.55
			117.108 : TRANSFORMER, AUTO 1-120	2	14,087.69
			124.428 : BUS SYSTEM ALUMINUM	586	24,726.49
			127.398 : STRUCTURE, PIPE COLUMN 1	3	2,188.44
			127.455 : STRUCTURE, DISCONNECT SW	1	2,064.93
			127.472 : STRUCTURE, DISCONNECT SW	1	5,836.31
			128.414 : FOUNDATION, MC-STRUCTURE	2	1,645.13
			128.415 : FOUNDATION, PIPE COLUMN	3	2,210.46
			132.574 : SWITCH FUSE DISTRIBUTION	6	2,837.96
			133.596 : SWITCH DISCONNECT 138KV	1	9,222.33
			134.617 : SWITCH FAULT INTERRUPT/C	1	63,362.79
		00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte) Total		1,758	152,943.94
		00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)	083.820 : COUPLING CAPACITOR VOLTA	3	13,945.03
			083.840 : CARRIER SET	1	11,389.99
			083.851 : TUNING UNIT - TRAN	2	1,805.07
			141.738 : PANEL, LINE RELAY	2	60,511.41
			141.744 : PANEL, LOCAL BACKUP	1	10,384.30
			141.762 : PANEL, SPACER	6	304.07
		00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie) Total		15	98,339.87

Hearing Exhibit - 00007633

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00429-009-0307-000 - south bay - replace line panel pl-522 on the osceo(Site:palm beach)	083.840 : CARRIER SET	1	52.47
			141.738 : PANEL, LINE RELAY	1	9,567.20
		00429-009-0307-000 - south bay - replace line panel pl-522 on the osceo(Site:palm beach) Total		2	9,619.67
		00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)	083.820 : COUPLING CAPACITOR VOLTA	3	15,147.89
			083.840 : CARRIER SET	3	13,711.57
			083.851 : TUNING UNIT - TRAN	2	1,374.10
			141.738 : PANEL, LINE RELAY	2	47,136.91
			141.744 : PANEL, LOCAL BACKUP	1	10,384.30
			141.762 : PANEL, SPACER	6	701.64
		00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie) Total		17	88,456.41
		00430-009-0307-000 - osceola - replace carrier set ft-1019 (Site:palm beach)	083.840 : CARRIER SET	1	(137.35)
		00430-009-0307-000 - osceola - replace carrier set ft-1019 (Site:palm beach) Total		1	(137.35)
		00430-009-0386-000 - st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)	124.662 : INSULATOR (inactive)	2	5,961.30
		00430-009-0386-000 - st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie) Total		2	5,961.30
		00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach)	120.116 : BREAKER, 69-138KV	1	40,877.50
			120.126 : BREAKER, 69-240KV OIL IN	1	3,165.01
		00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach) Total		2	44,042.51
		00431-009-0319-000 - oakland park - gis option - add 230kv autobx#1 & c(Site:broward)	127.495 : STRUCTURE, BUS SUPPORT-1	2	742.10
		00431-009-0319-000 - oakland park - gis option - add 230kv autobx#1 & c(Site:broward) Total		2	742.10
		00432-009-0307-000 - corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)	141.738 : PANEL, LINE RELAY	2	117,918.33
		00432-009-0307-000 - corbett - replace line panels pl-938 and pl-767 on(Site:palm beach) Total		2	117,918.33
		00432-009-0367-000 - dade - replace defective digital fault recorder (Site:dade)	084.874 : FAULT LOCATOR	(1)	(34,048.20)
			141.752 : PANEL, FAULT RECORDER	1	34,048.19
		00432-009-0367-000 - dade - replace defective digital fault recorder (Site:dade) Total		0	(0.01)

Hearing Exhibit - 00007634

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)	120.117 : BREAKER, 240KV	5	484,895.95
			120.125 : BREAKER, 240KV GAS INSTA	6	140,512.93
		00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee) Total		11	625,408.88
		00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie)	120.116 : BREAKER, 69-138KV	3	121,721.53
			120.126 : BREAKER, 69-240KV OIL IN	3	27,509.22
		00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie) Total		6	149,230.75
		00440-009-0386-000 - midway - replace line panels pl-939 and pl-566 on (Site:st. lucie)	141.738 : PANEL, LINE RELAY	2	82,017.66
		00440-009-0386-000 - midway - replace line panels pl-939 and pl-566 on (Site:st. lucie) Total		2	82,017.66
		00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)	120.116 : BREAKER, 69-138KV	1	24,861.84
			120.126 : BREAKER, 69-240KV OIL IN	1	1,920.01
		00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach) Total		2	26,781.85
		00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)	083.840 : CARRIER SET	2	16,372.83
			083.851 : TUNING UNIT - TRAN	2	5,902.13
			083.860 : WAVE TRAP	2	57,943.16
			141.738 : PANEL, LINE RELAY	2	139,176.04
		00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie) Total		8	219,394.16
		00443-009-0386-000 - martin - replace primary transfer trip receivers o(Site:martin)	083.840 : CARRIER SET	2	11,467.20
		00443-009-0386-000 - martin - replace primary transfer trip receivers o(Site:martin) Total		2	11,467.20
		00446-009-0309-000 - volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)	083.851 : TUNING UNIT - TRAN	5	3,549.65
		00446-009-0309-000 - volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia) Total		5	3,549.65
		00447-009-0307-000 - south bay - (Site:palm beach)	083.820 : COUPLING CAPACITOR VOLTA	1	5,046.96
		00447-009-0307-000 - south bay - (Site:palm beach) Total		1	5,046.96
		00447-009-0339-000 - lazy acres - add 138kv bus (Site:lee)	136.640 : LIGHTNING ARRESTOR 69-13	3	(2,113.72)
			140.893 : TRANSFORMER, CURRENT FRE	3	(26,556.61)
		00447-009-0339-000 - lazy acres - add 138kv bus (Site:lee) Total		6	(28,670.33)

Hearing Exhibit - 00007635

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00447-009-0367-000 - railway - throwover panel replacement: replace thr(Site:dade)	141.714 : PANEL, AUTOMATIC THROWOV	1	2,567.22
		00447-009-0367-000 - railway - throwover panel replacement: replace thr(Site:dade) Total		1	2,567.22
		00448-009-0307-000 - ranch - *e replace defective ccvt fp-2146 (Site:palm beach)	083.820 : COUPLING CAPACITOR VOLTA	1	5,773.59
		00448-009-0307-000 - ranch - *e replace defective ccvt fp-2146 (Site:palm beach) Total		1	5,773.59
		00448-009-0367-000 - coconut grove - breaker replacement: replace two 1(Site:dade)	120.126 : BREAKER, 69-240KV OIL IN	2	7,022.06
		00448-009-0367-000 - coconut grove - breaker replacement: replace two 1(Site:dade) Total		2	7,022.06
		00449-009-0307-000 - plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach)	120.116 : BREAKER, 69-138KV	1	98,303.24
			120.124 : BREAKER, 69-138KV GAS IN	1	12,056.66
		00449-009-0307-000 - plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach) Total		2	110,359.90
		00449-009-0367-000 - little river - tuning unit replacement: replace tw(Site:dade)	083.851 : TUNING UNIT - TRAN	2	1,415.53
		00449-009-0367-000 - little river - tuning unit replacement: replace tw(Site:dade) Total		2	1,415.53
		00450-009-0307-000 - corbett - *e arrester replacement: replace hv arre(Site:palm beach)	136.647 : LIGHTNING ARRESTOR 500KV	3	61,208.96
		00450-009-0307-000 - corbett - *e arrester replacement: replace hv arre(Site:palm beach) Total		3	61,208.96
		00451-009-0367-000 - coconut grove - panel replacement: upgrade panel p(Site:dade)	141.738 : PANEL, LINE RELAY	1	17,262.81
		00451-009-0367-000 - coconut grove - panel replacement: upgrade panel p(Site:dade) Total		1	17,262.81
		00452-009-0307-000 - recway - rbl replace ccvt (fp-2408) on the 138kv r(Site:palm beach)	083.820 : COUPLING CAPACITOR VOLTA	1	(5,711.05)
		00452-009-0307-000 - recway - rbl replace ccvt (fp-2408) on the 138kv r(Site:palm beach) Total		1	(5,711.05)
		00452-009-0386-000 - emerson - replace three (3ea) defectived transmitt(Site:st. lucie)	083.840 : CARRIER SET	3	22,153.26
		00452-009-0386-000 - emerson - replace three (3ea) defectived transmitt(Site:st. lucie) Total		3	22,153.26
		00453-009-0307-000 - corbett - replace (3) 500kv ccvt's on the corbett (Site:palm beach)	083.820 : COUPLING CAPACITOR VOLTA	3	48,599.82

Hearing Exhibit - 00007636

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00453-009-0307-000 - corbett - replace (3) 500kv ccvt's on the corbett (Site:palm beach) Total		3	48,599.82
		00453-009-0339-000 - ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)	141.720 : PANEL, ALTERNATING CURRE	1	869.71
		00453-009-0339-000 - ft myers swyd - aclc replacement: replace aclc #1 (Site:lee) Total		1	869.71
		00453-009-0367-000 - levee - panel replacement: upgrade two line panels(Site:dade)	141.738 : PANEL, LINE RELAY	2	75,614.20
		00453-009-0367-000 - levee - panel replacement: upgrade two line panels(Site:dade) Total		2	75,614.20
		00453-009-0386-000 - west - rbl replace defectived transmitter receiver(Site:indian river)	083.840 : CARRIER SET	0	0.00
		00453-009-0386-000 - west - rbl replace defectived transmitter receiver(Site:indian river) Total		0	0.00
		00454-009-0339-000 - charlotte - add metering for vandolah (hardee) 230(Site:charlotte)	127.813 : STRUCTURE, E-COUPLING CA	3	4,936.25
		00454-009-0339-000 - charlotte - add metering for vandolah (hardee) 230(Site:charlotte) Total		3	4,936.25
		00454-009-0367-000 - riverside - dfr replacement: upgrade emax pg-0142 (Site:dade)	141.752 : PANEL, FAULT RECORDER	1	38,299.46
		00454-009-0367-000 - riverside - dfr replacement: upgrade emax pg-0142 (Site:dade) Total		1	38,299.46
		00455-009-0339-000 - charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte)	083.860 : WAVE TRAP	1	14,318.95
		00455-009-0339-000 - charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte) Total		1	14,318.95
		00455-009-0367-000 - miami - panel pl-0801 replacement: upgrading panel(Site:dade)	141.738 : PANEL, LINE RELAY	1	59,664.73
		00455-009-0367-000 - miami - panel pl-0801 replacement: upgrading panel(Site:dade) Total		1	59,664.73
		00456-009-0386-000 - emerson - *e - replace throwover panel on auto tx (Site:st. lucie)	141.714 : PANEL, AUTOMATIC THROWOV	1	5,406.12
		00456-009-0386-000 - emerson - *e - replace throwover panel on auto tx (Site:st. lucie) Total		1	5,406.12
		00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte)	138.677 : METER-GRAPHIC AM METER	4	556.31
			141.712 : ALARM MONITOR	2	1,065.48
		00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte) Total		6	1,621.79

Hearing Exhibit - 00007637

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00459-009-0339-000 - orange river - replace primary & secondary diff. p(Site:lee)	141.740 : PANEL, DIFFERENTIAL RELA	2	17,287.73
		00459-009-0339-000 - orange river - replace primary & secondary diff. p(Site:lee) Total		2	17,287.73
		00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)	120.116 : BREAKER, 69-138KV	1	42,463.94
			120.126 : BREAKER, 69-240KV OIL IN	1	1,638.61
		00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier) Total		2	44,102.55
		00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade)	083.840 : CARRIER SET	2	6,258.63
			137.700 : PANEL, RELAY MISCELLANEO	1	623.00
			141.738 : PANEL, LINE RELAY	1	37,807.10
		00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade) Total		4	44,688.73
		00461-009-0386-000 - warfield - *e replace defective battery bank b-161(Site:martin)	110.779 : BATTERY SET WITH RACK	1	6,341.30
		00461-009-0386-000 - warfield - *e replace defective battery bank b-161(Site:martin) Total		1	6,341.30
		00462-009-0339-000 - orange river - orange river - transfer trip replac(Site:lee)	083.840 : CARRIER SET	4	29,871.49
		00462-009-0339-000 - orange river - orange river - transfer trip replac(Site:lee) Total		4	29,871.49
		00462-009-0386-000 - martin - *e replace (3ea) defectived ccvt's (Site:martin)	083.820 : COUPLING CAPACITOR VOLTA	3	38,232.64
		00462-009-0386-000 - martin - *e replace (3ea) defectived ccvt's (Site:martin) Total		3	38,232.64
		00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte)	120.116 : BREAKER, 69-138KV	1	33,559.05
			120.126 : BREAKER, 69-240KV OIL IN	1	1,677.67
		00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte) Total		2	35,236.72
		00464-009-0367-000 - 40th street - *h arrester/ccvt replacement: replac(Site:dade)	136.640 : LIGHTNING ARRESTOR 69-13	12	15,267.27
		00464-009-0367-000 - 40th street - *h arrester/ccvt replacement: replac(Site:dade) Total		12	15,267.27
		00464-009-0386-000 - warfield - *e arrester replacement: replace failed(Site:martin)	136.645 : LIGHTNING ARRESTOR 139-2	3	(75.53)
		00464-009-0386-000 - warfield - *e arrester replacement: replace failed(Site:martin) Total		3	(75.53)

Hearing Exhibit - 00007638

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00466-009-0386-000 - martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin)	083.820 : COUPLING CAPACITOR VOLTA	3	37,090.92
		00466-009-0386-000 - martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin) Total		3	37,090.92
		00467-009-0339-000 - alico - *e: replace (3) 138kv ccvts (Site:lee)	083.820 : COUPLING CAPACITOR VOLTA	3	18,185.55
		00467-009-0339-000 - alico - *e: replace (3) 138kv ccvts (Site:lee) Total		3	18,185.55
		00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)	124.657 : SPILL GAPS (inactive)	12	5,120.31
			124.662 : INSULATOR (inactive)	9	5,279.05
			133.596 : SWITCH DISCONNECT 138KV	3	14,674.72
		00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee) Total		24	25,074.08
		00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)	120.117 : BREAKER, 240KV	2	319,950.95
			120.125 : BREAKER, 240KV GAS INSTA	2	28,840.52
			124.428 : BUS SYSTEM ALUMINUM	300	5,255.20
			124.662 : INSULATOR (inactive)	9	8,877.67
			127.391 : STRUCTURE, BUS SUPPORT-2	2	5,622.70
			127.472 : STRUCTURE, DISCONNECT SW	1	15,746.26
			133.605 : SWITCH DISCONNECT 230KV	5	126,384.49
		00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade) Total		321	510,677.79
		00469-009-0386-000 - midway - replace (3) defective ccvt's on the emers(Site:st. lucie)	083.820 : COUPLING CAPACITOR VOLTA	3	39,878.49
		00469-009-0386-000 - midway - replace (3) defective ccvt's on the emers(Site:st. lucie) Total		3	39,878.49
		00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte)	120.117 : BREAKER, 240KV	1	109,196.42
			120.125 : BREAKER, 240KV GAS INSTA	1	13,119.83
		00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte) Total		2	122,316.25
		00470-009-0386-000 - martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)	083.820 : COUPLING CAPACITOR VOLTA	8	108,042.92
		00470-009-0386-000 - martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin) Total		8	108,042.92
		00471-009-0339-000 - ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)	124.542 : BUS SYSTEM ACSR	5	37.25

Hearing Exhibit - 00007639

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00471-009-0339-000 - ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee) Total		5	37.25
		00474-009-0367-000 - lawrence hv cap banks - * e ct replacement: replac(Site:dade)	085.173 : CAPACITOR BANK 1800KVAR-	(1)	(4,249.66)
			140.693 : TRANSFORMER, CURRENT 138	1	8,560.00
		00474-009-0367-000 - lawrence hv cap banks - * e ct replacement: replac(Site:dade) Total		0	4,310.34
		00478-009-0319-000 - andytown - replace (1) 34.5kv shunt reactor coil t(Site:broward)	123.192 : REACTOR, SHUNT	1	57,395.96
		00478-009-0319-000 - andytown - replace (1) 34.5kv shunt reactor coil t(Site:broward) Total		1	57,395.96
		00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade)	117.013 : TRANSFORMER, AUTO 1-20 M	1	164,086.48
			117.019 : AUTO TRANSFORMER COOLING	1	10,473.61
		00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade) Total		2	174,560.09
		00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval)	141.752 : PANEL, FAULT RECORDER	1	35,596.78
		00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval) Total		1	35,596.78
		00483-009-0367-000 - miami shores - panel replacement: replace one line(Site:dade)	141.738 : PANEL, LINE RELAY	1	34,343.57
		00483-009-0367-000 - miami shores - panel replacement: replace one line(Site:dade) Total		1	34,343.57
		00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)	083.860 : WAVE TRAP	2	11,242.93
			120.125 : BREAKER, 240KV GAS INSTA	2	34,355.66
			127.514 : STRUCTURE, E-CARRIER CUR	2	698.78
			128.412 : FOUNDATION, E-STRUCTURE	2	243.81
			128.449 : FOUNDATION, MISCELLANEOU	2	2,657.43
			133.605 : SWITCH DISCONNECT 230KV	6	49,933.25
			141.738 : PANEL, LINE RELAY	1	35,593.87
		00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade) Total		17	134,725.73
		00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade)	120.116 : BREAKER, 69-138KV	3	133,541.67
			120.124 : BREAKER, 69-138KV GAS IN	3	37,833.72
		00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade) Total		6	171,375.39

Hearing Exhibit - 00007640

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam)	141.738 : PANEL, LINE RELAY	2	60,756.74
			141.745 : PANEL, CONTROL AND METER	2	21,854.16
		00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam) Total		4	82,610.90
		00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade)	120.116 : BREAKER, 69-138KV	5	383,137.80
			120.126 : BREAKER, 69-240KV OIL IN	1	1,147.97
		00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade) Total		6	384,285.77
		00492-009-0367-000 - levee - line panel replacement: replace two line p(Site:dade)	141.738 : PANEL, LINE RELAY	2	240,924.91
			141.745 : PANEL, CONTROL AND METER	1	21,627.67
		00492-009-0367-000 - levee - line panel replacement: replace two line p(Site:dade) Total		3	262,552.58
		00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler)	124.542 : BUS SYSTEM ACSR	1,100	9,991.19
			127.452 : STRUCTURE, POLE CONCRETE	6	32,250.65
		00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler) Total		1,106	42,241.84
		00494-009-0309-000 - tocoi - arrester replacement: replace arresters on(Site:st. johns)	136.645 : LIGHTNING ARRESTOR 139-2	6	32,943.21
		00494-009-0309-000 - tocoi - arrester replacement: replace arresters on(Site:st. johns) Total		6	32,943.21
		00494-009-0367-000 - levee - transfer trip replacement: replace transfe(Site:dade)	083.851 : TUNING UNIT - TRAN	4	8,969.75
		00494-009-0367-000 - levee - transfer trip replacement: replace transfe(Site:dade) Total		4	8,969.75
		00495-009-0367-000 - miami shores - battery replacement: replace defect(Site:dade)	110.779 : BATTERY SET WITH RACK	1	6,145.20
		00495-009-0367-000 - miami shores - battery replacement: replace defect(Site:dade) Total		1	6,145.20
		00496-009-0309-000 - tocoi - replace trans breakers (Site:st. johns)	120.117 : BREAKER, 240KV	3	250,065.21
			120.126 : BREAKER, 69-240KV OIL IN	3	29,698.30
		00496-009-0309-000 - tocoi - replace trans breakers (Site:st. johns) Total		6	279,763.51
		00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade)	120.117 : BREAKER, 240KV	1	175,683.30
			120.125 : BREAKER, 240KV GAS INSTA	1	14,067.42

Hearing Exhibit - 00007641

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade) Total		2	189,750.72
		00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)	083.860 : WAVE TRAP	1	2,475.40
			133.593 : SWITCH DISCONNECT 115KV	4	6,069.94
			133.596 : SWITCH DISCONNECT 138KV	3	11,230.39
		00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia) Total		8	19,775.73
		00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler)	083.860 : WAVE TRAP	1	10,300.86
			124.559 : BUS SYSTEM COPPER	21	55.39
		00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler) Total		22	10,356.25
		00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	1	5,840.46
			085.173 : CAPACITOR BANK 15MVAR -	2	282,250.05
			085.177 : CAPACITOR BANK 15MVAR -	2	194.62
			120.116 : BREAKER, 69-138KV	1	32,760.00
			120.126 : BREAKER, 69-240KV OIL IN	1	1,597.26
			127.455 : STRUCTURE, DISCONNECT SW	1	1,999.10
			128.403 : FOUNDATION, BREAKER 69-1	1	1,645.83
			128.405 : FOUNDATION, CAPACITOR BA	4	3,591.55
			128.410 : FOUNDATION, DISCONNECT S	4	12,635.74
			128.415 : FOUNDATION, PIPE COLUMN	46	18,671.04
			134.618 : SWITCH FAULT INTERRUPT/C	2	154,364.46
			136.645 : LIGHTNING ARRESTOR 139-2	3	12,606.54
			141.713 : PANEL, OVERCURRENT RELAY	2	20,368.47
		00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward) Total		70	548,525.12
		00504-009-0367-000 - indian creek - *e ccvt's replacement: replace thre(Site:dade)	083.820 : COUPLING CAPACITOR VOLTA	3	43,166.80
		00504-009-0367-000 - indian creek - *e ccvt's replacement: replace thre(Site:dade) Total		3	43,166.80
		00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval)	083.840 : CARRIER SET	1	5,277.07
			084.874 : FAULT LOCATOR	1	46,074.86
			141.738 : PANEL, LINE RELAY	1	57,885.82
		00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval) Total		3	109,237.75

Hearing Exhibit - 00007642

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler)	083.840 : CARRIER SET	1	6,036.80
			141.738 : PANEL, LINE RELAY	1	40,233.40
		00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler) Total		2	46,270.20
		00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia)	083.840 : CARRIER SET	1	10,656.74
			141.738 : PANEL, LINE RELAY	1	3,476.42
		00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia) Total		2	14,133.16
		00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade)	133.596 : SWITCH DISCONNECT 138KV	1	5,854.75
			134.635 : MOTOR MECHANISM	1	1,454.54
		00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade) Total		2	7,309.29
		00508-009-0309-000 - putnam sub - replace line protection on the korona(Site:putnam)	141.738 : PANEL, LINE RELAY	1	15,413.22
		00508-009-0309-000 - putnam sub - replace line protection on the korona(Site:putnam) Total		1	15,413.22
		00509-009-0309-000 - volusia - replace line protection on the korona 23(Site:volusia)	141.738 : PANEL, LINE RELAY	1	11,475.87
		00509-009-0309-000 - volusia - replace line protection on the korona 23(Site:volusia) Total		1	11,475.87
		00509-009-0367-000 - roney - *e battery replacement: replace defective (Site:dade)	110.779 : BATTERY SET WITH RACK	1	9,684.36
		00509-009-0367-000 - roney - *e battery replacement: replace defective (Site:dade) Total		1	9,684.36
		00510-009-0309-000 - sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia)	083.860 : WAVE TRAP	1	9,150.79
		00510-009-0309-000 - sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia) Total		1	9,150.79
		00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)	110.775 : BATTERY CHARGER	1	(119.20)
			141.737 : PANEL, METER	1	1,681.32
			141.738 : PANEL, LINE RELAY	1	(6,723.31)
		00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward) Total		3	(5,161.19)
		00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward)	141.738 : PANEL, LINE RELAY	1	(41,961.88)
			141.762 : PANEL, SPACER	1	(105.80)

Hearing Exhibit - 00007643

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward) Total		2	(42,067.68)
		00513-009-0309-000 - st johns - ampacity inc: replace one line-trap on (Site:st. johns)	083.860 : WAVE TRAP	1	5,142.56
		00513-009-0309-000 - st johns - ampacity inc: replace one line-trap on (Site:st. johns) Total		1	5,142.56
		00517-009-0319-000 - andytown - ccvt replacement: replace 10 defective (Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	10	38,104.02
		00517-009-0319-000 - andytown - ccvt replacement: replace 10 defective (Site:broward) Total		10	38,104.02
		00519-009-0319-000 - port everglades - arrester removal: (Site:broward)	136.640 : LIGHTNING ARRESTOR 69-13	3	8,442.80
			136.645 : LIGHTNING ARRESTOR 139-2	3	11,097.67
		00519-009-0319-000 - port everglades - arrester removal: (Site:broward) Total		6	19,540.47
		00520-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	1	11,317.84
		00520-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward) Total		1	11,317.84
		00521-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	1	12,207.58
		00521-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward) Total		1	12,207.58
		00522-009-0319-000 - broward - wave trap replacement: (Site:broward)	083.860 : WAVE TRAP	1	9,234.66
		00522-009-0319-000 - broward - wave trap replacement: (Site:broward) Total		1	9,234.66
		00523-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	083.840 : CARRIER SET	4	16,378.64
		00523-009-0319-000 - andytown - transfer trip replacement: (Site:broward) Total		4	16,378.64
		00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)	083.840 : CARRIER SET	4	21,059.05
			084.874 : FAULT LOCATOR	1	45,739.04
			141.738 : PANEL, LINE RELAY	2	174,435.17
		00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward) Total		7	241,233.26
		00525-009-0319-000 - broward - *e breaker replacement:replace failed br(Site:broward)	120.117 : BREAKER, 240KV	1	152,262.70
			120.125 : BREAKER, 240KV GAS INSTA	1	2,345.34

Hearing Exhibit - 00007644

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00525-009-0319-000 - broward - *e breaker replacement:replace failed br(Site:broward) Total		2	154,608.04
		00526-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	083.840 : CARRIER SET	2	8,189.32
		00526-009-0319-000 - andytown - transfer trip replacement: (Site:broward) Total		2	8,189.32
		00527-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	083.840 : CARRIER SET	4	42,118.09
		00527-009-0319-000 - andytown - transfer trip replacement: (Site:broward) Total		4	42,118.09
		00528-009-0319-000 - broward - switch replacement: replace two disc swi(Site:broward)	133.596 : SWITCH DISCONNECT 138KV	2	7,103.23
		00528-009-0319-000 - broward - switch replacement: replace two disc swi(Site:broward) Total		2	7,103.23
		00529-009-0309-000 - duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval)	117.027 : TX, BUSHINGS-AUTO	3	172,275.16
		00529-009-0309-000 - duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval) Total		3	172,275.16
		00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward)	120.117 : BREAKER, 240KV	2	269,771.82
			120.125 : BREAKER, 240KV GAS INSTA	3	54,511.86
		00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward) Total		5	324,283.68
		00530-009-0309-000 - putnam sub - *e replace throwover panel of tx #010(Site:putnam)	141.714 : PANEL, AUTOMATIC THROWOV	1	10,002.75
		00530-009-0309-000 - putnam sub - *e replace throwover panel of tx #010(Site:putnam) Total		1	10,002.75
		00531-009-0319-000 - conservation - carrier replace: replace carrier ft(Site:broward)	083.840 : CARRIER SET	1	10,330.46
		00531-009-0319-000 - conservation - carrier replace: replace carrier ft(Site:broward) Total		1	10,330.46
		00532-009-0319-000 - lauderdale - *e motor operator replacement: replac(Site:broward)	134.635 : MOTOR MECHANISM	1	4,806.16
		00532-009-0319-000 - lauderdale - *e motor operator replacement: replac(Site:broward) Total		1	4,806.16
		00533-009-0319-000 - lauderdale - (Site:broward)	141.725 : PANEL, SUPERVISORY EQUIP	1	13,696.86
		00533-009-0319-000 - lauderdale - (Site:broward) Total		1	13,696.86
		00537-009-0309-000 - bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)	136.640 : LIGHTNING ARRESTOR 69-13	3	6,456.50
			136.645 : LIGHTNING ARRESTOR 139-2	3	21,801.58

Hearing Exhibit - 00007645

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00537-009-0309-000 - bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler) Total		6	28,258.08
		00541-009-0319-000 - broward - *e (Site:broward)	120.116 : BREAKER, 69-138KV	1	29,732.55
			120.126 : BREAKER, 69-240KV OIL IN	1	1,979.61
			124.662 : INSULATOR (inactive)	6	5,643.57
		00541-009-0319-000 - broward - *e (Site:broward) Total		8	37,355.73
		00542-009-0319-000 - ashmont - rbl - replace rtu s-0633 and (Site:broward)	141.725 : PANEL, SUPERVISORY EQUIP	1	(287.05)
		00542-009-0319-000 - ashmont - rbl - replace rtu s-0633 and (Site:broward) Total		1	(287.05)
		00543-009-0319-000 - ashmont - rbl - (Site:broward)	110.775 : BATTERY CHARGER	1	(31.54)
			110.779 : BATTERY SET WITH RACK	1	8,547.98
		00543-009-0319-000 - ashmont - rbl - (Site:broward) Total		2	8,516.44
		00545-009-0319-000 - broward - *e (Site:broward)	120.117 : BREAKER, 240KV	1	103,152.00
			120.125 : BREAKER, 240KV GAS INSTA	3	23,443.42
		00545-009-0319-000 - broward - *e (Site:broward) Total		4	126,595.42
		00546-009-0319-000 - broward - *e ccvt replacement: (Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	1	8,634.15
		00546-009-0319-000 - broward - *e ccvt replacement: (Site:broward) Total		1	8,634.15
		00547-009-0319-000 - port everglades - *e ccvt replacement: (Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	1	4,203.27
		00547-009-0319-000 - port everglades - *e ccvt replacement: (Site:broward) Total		1	4,203.27
		00548-009-0319-000 - lauderdale - *e ccvt replacement: (Site:broward)	083.820 : COUPLING CAPACITOR VOLTA	3	9,401.35
		00548-009-0319-000 - lauderdale - *e ccvt replacement: (Site:broward) Total		3	9,401.35
		00549-009-0319-000 - broward - *e arrester replacement: replace failed (Site:broward)	136.645 : LIGHTNING ARRESTOR 139-2	3	20,693.51
		00549-009-0319-000 - broward - *e arrester replacement: replace failed (Site:broward) Total		3	20,693.51
		00551-009-0319-000 - laudania - replace defective battery bank b-1310 (Site:broward)	110.779 : BATTERY SET WITH RACK	1	10,811.44
		00551-009-0319-000 - laudania - replace defective battery bank b-1310 (Site:broward) Total		1	10,811.44
		00552-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	083.840 : CARRIER SET	4	16,378.64
		00552-009-0319-000 - andytown - transfer trip replacement: (Site:broward) Total		4	16,378.64

Hearing Exhibit - 00007646

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	A=SYSTEM UPGRADE / NEW SYSTEM	00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval)	120.116 : BREAKER, 69-138KV	1	31,327.17
			120.126 : BREAKER, 69-240KV OIL IN	1	8,698.40
		00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval) Total		2	40,025.57
		00554-009-0319-000 - port everglades - *e arrester replacement: replace(Site:broward)	136.645 : LIGHTNING ARRESTOR 139-2	3	4,041.68
		00554-009-0319-000 - port everglades - *e arrester replacement: replace(Site:broward) Total		3	4,041.68
		00555-009-0319-000 - lauderdale - arrester replacement: replace failed (Site:broward)	136.645 : LIGHTNING ARRESTOR 139-2	3	11,269.67
		00555-009-0319-000 - lauderdale - arrester replacement: replace failed (Site:broward) Total		3	11,269.67
		00562-009-0319-000 - broward - (Site:broward)	083.840 : CARRIER SET	1	4,705.40
		00562-009-0319-000 - broward - (Site:broward) Total		1	4,705.40
		00564-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	083.840 : CARRIER SET	2	19,910.76
		00564-009-0319-000 - andytown - transfer trip replacement: (Site:broward) Total		2	19,910.76
		00636-009-0594-000 - buclaz 138kv rel pulloff fo (Site:lee)	124.542 : BUS SYSTEM ACSR	2,134	(1,008.03)
			124.662 : INSULATOR (inactive)	36	(3,710.20)
			127.452 : STRUCTURE, POLE CONCRETE	2	(557.58)
		00636-009-0594-000 - buclaz 138kv rel pulloff fo (Site:lee) Total		2,172	(5,275.81)
		00754-009-0509-000 - bradenton - fruit industrie (Site:manatee)	124.662 : INSULATOR (inactive)	3	1,966.27
		00754-009-0509-000 - bradenton - fruit industrie (Site:manatee) Total		3	1,966.27
		01183-009-0191-000 - bal-col: amp upgrade betwee (Site:duval)	113.665 : GROUND SYSTEM	200	594.21
			124.542 : BUS SYSTEM ACSR	180	5,465.97
		01183-009-0191-000 - bal-col: amp upgrade betwee (Site:duval) Total		380	6,060.18
		01498-009-0191-000 - eauhar138kv line eaumel sec rebuild from 61e3-63e2(Site:brevard)	124.542 : BUS SYSTEM ACSR	90	707.95
		01498-009-0191-000 - eauhar138kv line eaumel sec rebuild from 61e3-63e2(Site:brevard) Total		90	707.95
	A=SYSTEM UPGRADE / NEW SYSTEM Total			22,896	9,301,295.48

Hearing Exhibit - 00007647

Account 353
Retirements

Ledger Year	Reason	Work Order Number	Retirement Unit	Quantity	Amount
2007	C=DETERIORATION / FAILURE	00302-009-0309-000 - starke - retire (Site:bradford)	124.559 : BUS SYSTEM COPPER	0	80.08
			141.713 : PANEL, OVERCURRENT RELAY	0	919.95
			141.738 : PANEL, LINE RELAY	1	75,047.95
		00302-009-0309-000 - starke - retire (Site:bradford) Total		1	76,047.98
		00314-009-0369-000 - johnson - *e replace (Site:manatee)	128.404 : FOUNDATION, BREAKER 230-	1	7,961.06
		00314-009-0369-000 - johnson - *e replace (Site:manatee) Total		1	7,961.06
	C=DETERIORATION / FAILURE Total			2	84,009.04
	D=DECOMMISSION / RESERVE SHUTDOWN	00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward)	120.116 : BREAKER, 69-138KV	1	34,108.80
			120.124 : BREAKER, 69-138KV GAS IN	1	17,821.11
		00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward) Total		2	51,929.91
	D=DECOMMISSION / RESERVE SHUTDOWN Total			2	51,929.91
	I=DAMAGED / DESTROYED	00440-009-0339-000 - lazy acres - install new metering units & relocate(Site:lee)	127.397 : STRUCTURE, PIPE COLUMN 0	3	(1,303.20)
		00440-009-0339-000 - lazy acres - install new metering units & relocate(Site:lee) Total		3	(1,303.20)
	I=DAMAGED / DESTROYED Total			3	(1,303.20)
	O=OPERATION	04787-070-0950-007 - replace pjk2 switchyard insulators(07574408) (Site:st johns river power park)	124.662 : INSULATOR (inactive)	3	269.34
		04787-070-0950-007 - replace pjk2 switchyard insulators(07574408) (Site:st johns river power park) Total		3	269.34
		04788-070-0950-007 - replace pjk2 switchyard insulators(07574409) (Site:st johns river power park)	124.662 : INSULATOR (inactive)	9	808.03
		04788-070-0950-007 - replace pjk2 switchyard insulators(07574409) (Site:st johns river power park) Total		9	808.03
		04789-070-0950-007 - replace pjk9 switchyard insulators(07574410) (Site:st johns river power park)	124.662 : INSULATOR (inactive)	6	538.69
		04789-070-0950-007 - replace pjk9 switchyard insulators(07574410) (Site:st johns river power park) Total		6	538.69
	O=OPERATION Total			18	1,616.06
2007 Total				22,921	9,437,547.29
Grand Total				22,921	9,437,547.29

Hearing Exhibit - 00007648

Electric	Transmission	2007	00481-009-0309-000
Electric	Transmission	2007	00491-009-0309-000
Electric	Transmission	2007	00491-009-0309-000
Electric	Transmission	2007	00505-009-0309-000
Electric	Transmission	2007	00505-009-0309-000
Electric	Transmission	2007	00505-009-0309-000
Electric	Transmission	2007	00529-009-0309-000
Electric	Transmission	2007	00340-009-0386-000
Electric	Transmission	2007	00340-009-0386-000
Electric	Transmission	2007	00327-009-0307-000
Electric	Transmission	2007	00344-009-0369-000
Electric	Transmission	2007	00350-009-0369-000
Electric	Transmission	2007	00396-009-0307-000
Electric	Transmission	2007	00402-009-0307-000
Electric	Transmission	2007	00403-009-0367-000
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Electric	Transmission	2007	00452-009-0307-000
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Electric	Transmission	2007	00138-009-0686-000
Electric	Transmission	2007	00291-009-0311-000
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Electric	Transmission	2007	00431-009-0319-000

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Electric	Transmission	2007	00526-009-0319-000
Electric	Transmission	2007	00527-009-0319-000
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Electric	Transmission	2007	00529-009-0319-000
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Electric	Transmission	2007	00532-009-0319-000
Electric	Transmission	2007	00533-009-0319-000
Electric	Transmission	2007	00541-009-0319-000
Electric	Transmission	2007	00541-009-0319-000
Electric	Transmission	2007	00541-009-0319-000
Electric	Transmission	2007	00545-009-0319-000
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Electric	Transmission	2007	00546-009-0319-000
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Electric	Transmission	2007	00548-009-0319-000
Electric	Transmission	2007	00549-009-0319-000
Electric	Transmission	2007	00551-009-0319-000
Electric	Transmission	2007	00552-009-0319-000
Electric	Transmission	2007	00554-009-0319-000
Electric	Transmission	2007	00555-009-0319-000
Electric	Transmission	2007	00562-009-0319-000
Electric	Transmission	2007	00563-009-0319-000
Electric	Transmission	2007	00563-009-0319-000

Electric	Transmission	2007	00564-009-0319-000
Electric	Transmission	2007	00373-009-0339-000
Electric	Transmission	2007	00388-009-0339-000
Electric	Transmission	2007	00388-009-0339-000
Electric	Transmission	2007	00418-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00424-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00427-009-0339-000
Electric	Transmission	2007	00435-009-0339-000
Electric	Transmission	2007	00435-009-0339-000
Electric	Transmission	2007	00453-009-0339-000
Electric	Transmission	2007	00454-009-0339-000
Electric	Transmission	2007	00455-009-0339-000
Electric	Transmission	2007	00457-009-0339-000
Electric	Transmission	2007	00457-009-0339-000
Electric	Transmission	2007	00459-009-0339-000
Electric	Transmission	2007	00460-009-0339-000
Electric	Transmission	2007	00460-009-0339-000
Electric	Transmission	2007	00462-009-0339-000
Electric	Transmission	2007	00463-009-0339-000
Electric	Transmission	2007	00463-009-0339-000
Electric	Transmission	2007	00467-009-0339-000
Electric	Transmission	2007	00468-009-0339-000
Electric	Transmission	2007	00468-009-0339-000
Electric	Transmission	2007	00468-009-0339-000
Electric	Transmission	2007	00470-009-0339-000
Electric	Transmission	2007	00470-009-0339-000
Electric	Transmission	2007	00471-009-0339-000
Electric	Transmission	2007	00636-009-0594-000
Electric	Transmission	2007	00636-009-0594-000
Electric	Transmission	2007	00636-009-0594-000
Electric	Transmission	2007	00363-009-0367-000
Electric	Transmission	2007	00363-009-0367-000
Electric	Transmission	2007	00363-009-0367-000

Electric	Transmission	2007	00363-009-0367-000
Electric	Transmission	2007	00375-009-0367-000
Electric	Transmission	2007	00375-009-0367-000
Electric	Transmission	2007	00375-009-0367-000
Electric	Transmission	2007	00384-009-0367-000
Electric	Transmission	2007	00432-009-0367-000
Electric	Transmission	2007	00432-009-0367-000
Electric	Transmission	2007	00449-009-0367-000
Electric	Transmission	2007	00455-009-0367-000
Electric	Transmission	2007	00464-009-0367-000
Electric	Transmission	2007	00474-009-0367-000
Electric	Transmission	2007	00474-009-0367-000
Electric	Transmission	2007	00479-009-0367-000
Electric	Transmission	2007	00479-009-0367-000
Electric	Transmission	2007	00483-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00484-009-0367-000
Electric	Transmission	2007	00495-009-0367-000
Electric	Transmission	2007	00501-009-0367-000
Electric	Transmission	2007	00501-009-0367-000
Electric	Transmission	2007	00504-009-0367-000
Electric	Transmission	2007	00507-009-0367-000
Electric	Transmission	2007	00507-009-0367-000
Electric	Transmission	2007	00314-009-0369-000
Electric	Transmission	2007	00343-009-0369-000
Electric	Transmission	2007	00345-009-0369-000
Electric	Transmission	2007	00345-009-0369-000
Electric	Transmission	2007	00346-009-0369-000
Electric	Transmission	2007	00348-009-0369-000
Electric	Transmission	2007	00348-009-0369-000
Electric	Transmission	2007	00352-009-0369-000
Electric	Transmission	2007	00102-009-0686-000
Electric	Transmission	2007	00102-009-0686-000
Electric	Transmission	2007	00273-009-0379-000
Electric	Transmission	2007	00277-009-0379-000
Electric	Transmission	2007	00281-009-0379-000
Electric	Transmission	2007	00281-009-0379-000
Electric	Transmission	2007	00293-009-0379-000
Electric	Transmission	2007	00293-009-0379-000
Electric	Transmission	2007	00295-009-0379-000
Electric	Transmission	2007	00297-009-0379-000
Electric	Transmission	2007	00298-009-0379-000
Electric	Transmission	2007	00300-009-0379-000
Electric	Transmission	2007	00306-009-0379-000
Electric	Transmission	2007	00306-009-0379-000
Electric	Transmission	2007	00307-009-0379-000

Electric	Transmission	2007	00307-009-0379-000
Electric	Transmission	2007	00311-009-0379-000
Electric	Transmission	2007	00311-009-0379-000
Electric	Transmission	2007	00321-009-0379-000
Electric	Transmission	2007	00325-009-0379-000
Electric	Transmission	2007	00328-009-0379-000
Electric	Transmission	2007	00328-009-0379-000
Electric	Transmission	2007	00329-009-0379-000
Electric	Transmission	2007	00330-009-0379-000
Electric	Transmission	2007	00331-009-0379-000
Electric	Transmission	2007	00256-009-0386-000
Electric	Transmission	2007	00340-009-0386-000
Electric	Transmission	2007	00344-009-0386-000
Electric	Transmission	2007	00352-009-0386-000
Electric	Transmission	2007	00352-009-0386-000
Electric	Transmission	2007	00352-009-0386-000
Electric	Transmission	2007	00352-009-0386-000
Electric	Transmission	2007	00352-009-0386-000
Electric	Transmission	2007	00379-009-0386-000
Electric	Transmission	2007	00379-009-0386-000
Electric	Transmission	2007	00379-009-0386-000
Electric	Transmission	2007	00392-009-0386-000
Electric	Transmission	2007	00407-009-0386-000
Electric	Transmission	2007	00416-009-0386-000
Electric	Transmission	2007	00416-009-0386-000
Electric	Transmission	2007	00418-009-0386-000
Electric	Transmission	2007	00418-009-0386-000
Electric	Transmission	2007	00418-009-0386-000
Electric	Transmission	2007	00419-009-0386-000
Electric	Transmission	2007	00419-009-0386-000
Electric	Transmission	2007	00421-009-0386-000
Electric	Transmission	2007	00421-009-0386-000
Electric	Transmission	2007	00424-009-0386-000
Electric	Transmission	2007	00424-009-0386-000
Electric	Transmission	2007	00425-009-0386-000
Electric	Transmission	2007	00425-009-0386-000
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Electric	Transmission	2007	00425-009-0386-000
Electric	Transmission	2007	00425-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00426-009-0386-000
Electric	Transmission	2007	00428-009-0386-000
Electric	Transmission	2007	00428-009-0386-000

Electric	Transmission	2007	00428-009-0386-000
Electric	Transmission	2007	00428-009-0386-000
Electric	Transmission	2007	00428-009-0386-000
Electric	Transmission	2007	00429-009-0386-000
Electric	Transmission	2007	00429-009-0386-000
Electric	Transmission	2007	00429-009-0386-000
Electric	Transmission	2007	00429-009-0386-000
Electric	Transmission	2007	00429-009-0386-000
Electric	Transmission	2007	00430-009-0386-000
Electric	Transmission	2007	00437-009-0386-000
Electric	Transmission	2007	00437-009-0386-000
Electric	Transmission	2007	00440-009-0386-000
Electric	Transmission	2007	00442-009-0386-000
Electric	Transmission	2007	00442-009-0386-000
Electric	Transmission	2007	00442-009-0386-000
Electric	Transmission	2007	00442-009-0386-000
Electric	Transmission	2007	00443-009-0386-000
Electric	Transmission	2007	00461-009-0386-000
Electric	Transmission	2007	00462-009-0386-000
Electric	Transmission	2007	00464-009-0386-000
Electric	Transmission	2007	00466-009-0386-000
Electric	Transmission	2007	00469-009-0386-000
Electric	Transmission	2007	00470-009-0386-000
Electric	Transmission	2007	00299-009-0386-000
Electric	Transmission	2007	00394-009-0386-000
Electric	Transmission	2007	00452-009-0386-000
Electric	Transmission	2007	00456-009-0386-000
Electric	Transmission	2007	00341-009-0369-000
Electric	Transmission	2007	00347-009-0369-000
Electric	Transmission	2007	00347-009-0369-000
Electric	Transmission	2007	00353-009-0369-000
Electric	Transmission	2007	00754-009-0509-000
Electric	Transmission	2007	00531-009-0319-000
Electric	Transmission	2007	00447-009-0367-000
Electric	Transmission	2007	00448-009-0367-000
Electric	Transmission	2007	00451-009-0367-000
Electric	Transmission	2007	00453-009-0367-000
Electric	Transmission	2007	00454-009-0367-000
Electric	Transmission	2007	00461-009-0367-000
Electric	Transmission	2007	00461-009-0367-000
Electric	Transmission	2007	00461-009-0367-000
Electric	Transmission	2007	00468-009-0367-000
Electric	Transmission	2007	00468-009-0367-000
Electric	Transmission	2007	00468-009-0367-000
Electric	Transmission	2007	00468-009-0367-000
Electric	Transmission	2007	00468-009-0367-000
Electric	Transmission	2007	00468-009-0367-000
Electric	Transmission	2007	00490-009-0367-000

Electric	Transmission	2007	00490-009-0367-000
Electric	Transmission	2007	00491-009-0367-000
Electric	Transmission	2007	00491-009-0367-000
Electric	Transmission	2007	00492-009-0367-000
Electric	Transmission	2007	00492-009-0367-000
Electric	Transmission	2007	00494-009-0367-000
Electric	Transmission	2007	00509-009-0367-000
Electric	Transmission	2007	00004-009-0818-000

duval - replace defective digital fault recorder (Site:duval)
rice - replace primary protection on seminole 240k(Site:putnam)
rice - replace primary protection on seminole 240k(Site:putnam)
duval - replace line protc. pnl on the springbank (Site:duval)
duval - replace line protc. pnl on the springbank (Site:duval)
duval - replace line protc. pnl on the springbank (Site:duval)
duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval)
midway - replace free standing ct's on breakers w9(Site:st. lucie)
midway - replace free standing ct's on breakers w9(Site:st. lucie)
hendry - replace line panel (Site:hendry)
crawley tap - remove wavetrap on the crawley tap l(Site:manatee)
childs - * replace defective potential transformer(Site:highlands)
recway - rbl-replace rtu s-644 for "swa" (Site:palm beach)
bryant - replace carrier set ftlnsb5 on the south (Site:palm beach)
8th street cable - battery replacement: replace de(Site:dade)
8th street cable - battery replacement: replace de(Site:dade)
recway - rbl replace ccvt (fp-2408) on the 138kv r(Site:palm beach)
west - rbl replace defectived transmitter receiver(Site:indian river)
tradewinds - rbl - line panel replacement: replace(Site:broward)
tradewinds - rbl - line panel replacement: replace(Site:broward)
tradewinds - rbl - line panel replacement: replace(Site:broward)
ashmont - rbl - replace rtu s-0633 and (Site:broward)
ashmont - rbl - (Site:broward)
ashmont - rbl - (Site:broward)
lazy acres - install new metering units & relocate(Site:lee)
lazy acres - add 138kv bus (Site:lee)
lazy acres - add 138kv bus (Site:lee)
cocoa beach - (Site:brevard)
cocoa beach - (Site:brevard)
cocoa beach - (Site:brevard)
barna - *e - replace (3) 115kv station arresters s(Site:brevard)
eauhar138kv line eaumel sec rebuild from 61e3-63e2(Site:brevard)
decommission equipment transmission breakers (Site:various)
decommission equipment transmission breakers (Site:various)
yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach)
yamato - replace 138kv auto tx switches (Site:palm beach)
yamato - replace 138kv auto tx switches (Site:palm beach)
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yamato - replace 138kv auto tx switches (Site:palm beach)
yamato - replace 138kv auto tx switches (Site:palm beach)
yamato - replace 138kv auto tx switches (Site:palm beach)
yamato - replace 138kv auto tx switches (Site:palm beach)
ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
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west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
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west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
ranch - replace 230kv capacitor bank 220595006 (Site:palm beach)
riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)
plumosus - replace line panel pl-895 on the rivier(Site:palm beach)
yamato - modify empty bay position for addition of(Site:palm beach)
yamato - modify empty bay position for addition of(Site:palm beach)
yamato - modify empty bay position for addition of(Site:palm beach)
corbett - replace 230kv station post insulators (Site:palm beach)
corbett - replace 230kv station post insulators (Site:palm beach)
cedar - replace line panel pl-629 on the germantow(Site:palm beach)
ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach)
ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach)
cedar - line terminal relocation (Site:palm beach)
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
ranch - *e replace defectived line trap fl-3114 (Site:palm beach)
okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)
ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
south bay - (Site:palm beach)
osceola - retire equipment at osceola sub. (Site:palm beach)
osceola - retire equipment at osceola sub. (Site:palm beach)
osceola - retire equipment at osceola sub. (Site:palm beach)
osceola - retire equipment at osceola sub. (Site:palm beach)
osceola - retire equipment at osceola sub. (Site:palm beach)
osceola - retire equipment at osceola sub. (Site:palm beach)

osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
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osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
osceola - retire equipment at osceola sub.	(Site:palm beach)
riviera - ampacity upgrade: upgrade bay #1 to 3000	(Site:palm beach)
riviera - ampacity upgrade: upgrade bay #1 to 3000	(Site:palm beach)
riviera - ampacity upgrade: upgrade bay #1 to 3000	(Site:palm beach)
riviera - replace breakers 7w104, 7w151, 7w138 & 7	(Site:palm beach)
riviera - replace breakers 7w104, 7w151, 7w138 & 7	(Site:palm beach)
riviera - replace breakers 7w104, 7w151, 7w138 & 7	(Site:palm beach)
south bay - replace line panel pl-522 on the osceo	(Site:palm beach)
south bay - replace line panel pl-522 on the osceo	(Site:palm beach)
osceola - replace carrier set ft-1019	(Site:palm beach)
cedar - breaker replacement: replace one transmiss	(Site:palm beach)
cedar - breaker replacement: replace one transmiss	(Site:palm beach)
corbett - replace line panels pl-938 and pl-767 on	(Site:palm beach)
ranch - *e replace bkr 7w11 (37-099700-9) with 37-	(Site:palm beach)
ranch - *e replace bkr 7w11 (37-099700-9) with 37-	(Site:palm beach)
south bay -	(Site:palm beach)
ranch - *e replace defective ccvt fp-2146	(Site:palm beach)
plumosus - *e - replace bkr 7w22 (37-2291413)	(Site:palm beach)
plumosus - *e - replace bkr 7w22 (37-2291413)	(Site:palm beach)
corbett - *e arrester replacement: replace hv arre	(Site:palm beach)
corbett - replace (3) 500kv ccvt's on the corbett	(Site:palm beach)
putnam gsu u1&2 - replace unit #2 st bx#49-0108	(Site:putnam)
RESERVE - SOUTH DIVISION - To Record Retirements I	(Site:DADE)
starke - retire	(Site:bradford)
starke - retire	(Site:bradford)
starke - retire	(Site:bradford)
volusia - replace oscillograph with dfr	(Site:volusia)
volusia - replace tuning units fu-0316,fu-0350,fu-	(Site:volusia)
bunnell - add pringle 230kv line terminal	(Site:flagler)
bunnell - add pringle 230kv line terminal	(Site:flagler)
tocoi - arrester replacement: replace arresters on	(Site:st. johns)
tocoi - replace trans breakers	(Site:st. johns)
tocoi - replace trans breakers	(Site:st. johns)
volusia - vol-orm #2, repl 115kv sw&trap in bay #1	(Site:volusia)
volusia - vol-orm #2, repl 115kv sw&trap in bay #1	(Site:volusia)
volusia - vol-orm #2, repl 115kv sw&trap in bay #1	(Site:volusia)
bunnell - upgrade ampacity of matanzas line term.	(Site:flagler)
bunnell - upgrade ampacity of matanzas line term.	(Site:flagler)
bunnell - replace line protection on the korona 11	(Site:flagler)
bunnell - replace line protection on the korona 11	(Site:flagler)
ormond - replace line protection on the korona 115	(Site:volusia)

ormond - replace line protection on the korona 115(Site:volusia)
putnam sub - replace line protection on the korona(Site:putnam)
volusia - replace line protection on the korona 23(Site:volusia)
sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia)
st johns - ampacity inc: replace one line-trap on (Site:st. johns)
putnam sub - *e replace throwover panel of tx #010(Site:putnam)
bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)
bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)
baldwin - *e breaker replacement: replace 6w74 (Site:duval)
baldwin - *e breaker replacement: replace 6w74 (Site:duval)
bal-col: amp upgrade betwee (Site:duval)
bal-col: amp upgrade betwee (Site:duval)
replace pjk2 switchyard insulators(07574408) (Site:st johns river power park)
replace pjk2 switchyard insulators(07574409) (Site:st johns river power park)
replace pjk9 switchyard insulators(07574410) (Site:st johns river power park)
decommission equipment transmission breakers (Site:various)
decommission equipment transmission breakers (Site:various)
RESERVE - SOUTH DIVISION - To Record Retirements I(Site:PALM BEACH)
orsino - replace two line panels, ccvts & line tra(Site:brevard)
orsino - (Site:brevard)
malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard)
brevard - repl. (2) wave traps at poinsett #1 230k(Site:brevard)
south cape - replace aclc at south cape (Site:brevard)
624a - replace rusted aclc (Site:brevard)
north cape - replace rusted aclc (Site:brevard)
orsino - replace rusted aclc (Site:brevard)
c5 - replace 6l11 switch (Site:brevard)
cape canaveral - *e- replace the hv arresters on t(Site:brevard)
malabar - *h arrester replacement: replace 230&138(Site:brevard)
south cape - replace bkr's 6w149, (Site:brevard)
south cape - replace bkr's 6w149, (Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - remove existing cocoa beach terminal equ(Site:brevard)
brevard - reconductor 138kv main busses (Site:brevard)
624a - replace breakers 6w38 and 6w74 (Site:brevard)
624a - replace breakers 6w38 and 6w74 (Site:brevard)
cape canaveral - breaker replacement: (Site:brevard)
cape canaveral - breaker replacement: (Site:brevard)
c5 - (Site:brevard)
port everglades gsu gt - *e transformer replacemen(Site:broward)
port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)
andytown - replace 230kv cap banks #3 & #4 (Site:broward)
andytown - replace 230kv cap banks #3 & #4 (Site:broward)
oakland park - gis option - add 230kv autotx#1 & c(Site:broward)

andytown - replace (1) 34.5kv shunt reactor coil t(Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
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broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - cap bank replacement: replace two 138kv (Site:broward)
broward - rbl - line panel replacement: replace on(Site:broward)
broward - rbl - line panel replacement: replace on(Site:broward)
andytown - ccvt replacement: replace 10 defective (Site:broward)
port everglades - arrester removal: (Site:broward)
port everglades - arrester removal: (Site:broward)
port everglades - ccvt replacement: replace defect(Site:broward)
port everglades - ccvt replacement: replace defect(Site:broward)
broward - wave trap replacement: (Site:broward)
andytown - transfer trip replacement: (Site:broward)
andytown - panel replacement: replace two line pan(Site:broward)
andytown - panel replacement: replace two line pan(Site:broward)
andytown - panel replacement: replace two line pan(Site:broward)
broward - *e breaker replacement:replace failed br(Site:broward)
broward - *e breaker replacement:replace failed br(Site:broward)
andytown - transfer trip replacement: (Site:broward)
andytown - transfer trip replacement: (Site:broward)
broward - switch replacement: replace two disc swi(Site:broward)
port everglades - breaker replacement: replace thr(Site:broward)
port everglades - breaker replacement: replace thr(Site:broward)
lauderdale - *e motor operator replacement: replac(Site:broward)
lauderdale - (Site:broward)
broward - *e (Site:broward)
broward - *e (Site:broward)
broward - *e (Site:broward)
broward - *e (Site:broward)
broward - *e (Site:broward)
broward - *e ccvt replacement: (Site:broward)
port everglades - *e ccvt replacement: (Site:broward)
lauderdale - *e ccvt replacement: (Site:broward)
broward - *e arrester replacement: replace failed (Site:broward)
laudania - replace defective battery bank b-1310 (Site:broward)
andytown - transfer trip replacement: (Site:broward)
port everglades - *e arrester replacement: replace(Site:broward)
lauderdale - arrester replacement: replace failed (Site:broward)
broward - (Site:broward)
port everglades - *up-replace hv breaker 7w149 (m (Site:broward)
port everglades - *up-replace hv breaker 7w149 (m (Site:broward)

andytown - transfer trip replacement: (Site:broward)
ft myers swyd - replace 138kv & 230kv operating bu(Site:lee)
alico - protection improvement for capacitor banks(Site:lee)
alico - protection improvement for capacitor banks(Site:lee)
orange river - replace aclcs #7 and #8 (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
buckingham - construct new 138kv line terminal (Site:lee)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
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charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)
ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)
ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)
charlotte - add metering for vandolah (hardee) 230(Site:charlotte)
charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte)
charlotte - replace metering units on vandolah 230(Site:charlotte)
charlotte - replace metering units on vandolah 230(Site:charlotte)
orange river - replace primary & secondary diff. p(Site:lee)
collier - breaker replacement: replace one 138kv o(Site:collier)
collier - breaker replacement: replace one 138kv o(Site:collier)
orange river - orange river - transfer trip replac(Site:lee)
charlotte - replace breaker 7w43 (Site:charlotte)
charlotte - replace breaker 7w43 (Site:charlotte)
alico - *e: replace (3) 138kv ccvts (Site:lee)
alico - insulators- replace 138kv station post ins(Site:lee)
alico - insulators- replace 138kv station post ins(Site:lee)
alico - insulators- replace 138kv station post ins(Site:lee)
charlotte - *e replace breaker 8w76 (Site:charlotte)
charlotte - *e replace breaker 8w76 (Site:charlotte)
ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)
buclaz 138kv rel pulloff fo (Site:lee)
buclaz 138kv rel pulloff fo (Site:lee)
buclaz 138kv rel pulloff fo (Site:lee)
greynolds - *e cable replacement: replace failed 1(Site:dade)
greynolds - *e cable replacement: replace failed 1(Site:dade)
greynolds - *e cable replacement: replace failed 1(Site:dade)

greynolds - *e cable replacement: replace failed 1(Site:dade)
dade - line terminal: add a terminal for levee #3 (Site:dade)
dade - line terminal: add a terminal for levee #3 (Site:dade)
dade - line terminal: add a terminal for levee #3 (Site:dade)
miami - line terminal: replace line panel(knowlton(Site:dade)
dade - replace defective digital fault recorder (Site:dade)
dade - replace defective digital fault recorder (Site:dade)
little river - tuning unit replacement: replace tw(Site:dade)
miami - panel pl-0801 replacement: upgrading panel(Site:dade)
40th street - *h arrester/ccvt replacement: replac(Site:dade)
lawrence hv cap banks - * e ct replacement: replac(Site:dade)
lawrence hv cap banks - * e ct replacement: replac(Site:dade)
indian creek - autotx replacement: replace one aut(Site:dade)
indian creek - autotx replacement: replace one aut(Site:dade)
miami shores - panel replacement: replace one line(Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
dade - line terminal: rebuild 230kv bay 1 (Site:dade)
miami shores - battery replacement: replace defect(Site:dade)
dade - *e breaker replacement: replace one transmi(Site:dade)
dade - *e breaker replacement: replace one transmi(Site:dade)
indian creek - *e ccvt's replacement: replace thre(Site:dade)
normandy beach - *e switch replacement: replace on(Site:dade)
normandy beach - *e switch replacement: replace on(Site:dade)
johnson - *e replace (Site:manatee)
manatee - *e replace defective transfer trip carri(Site:manatee)
ringling - breaker replacement: replace five trans(Site:sarasota)
ringling - breaker replacement: replace five trans(Site:sarasota)
ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)
johnson - arrester replacement: replace hv/lv arre(Site:manatee)
johnson - arrester replacement: replace hv/lv arre(Site:manatee)
howard tran - *e replace arresters (Site:sarasota)
decommission equipment transmission breakers (Site:various)
decommission equipment transmission breakers (Site:various)
florida city - transformer replacement: replace an(Site:dade)
davis - ampacity upgrade: replace wave trap (Site:dade)
davis - breaker replacement: replace three hv brea(Site:dade)
davis - breaker replacement: replace three hv brea(Site:dade)
south miami - ampacity upgrade: replace line switc(Site:dade)
south miami - ampacity upgrade: replace line switc(Site:dade)
davis - replace defective digital fault recorder (Site:dade)
turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade)
turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade)
turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade)
florida city - relay: add high speed relaying to t(Site:dade)
florida city - relay: add high speed relaying to t(Site:dade)
turkey point - line relay: add high speed relaying(Site:dade)

turkey point - line relay: add high speed relaying(Site:dade)
davis - line panel replacement: levee #1 230kv lin(Site:dade)
davis - line panel replacement: levee #1 230kv lin(Site:dade)
davis - wave trap replacement: replace two wave tr(Site:dade)
flagami - *e arrester replacement: (Site:dade)
flagami - ccvt replacement: (Site:dade)
flagami - ccvt replacement: (Site:dade)
davis - *e switch replacement: replace failed hv s(Site:dade)
turkey point - ccvt replacement: replace one 245kv(Site:dade)
flagami - switch replacement: replace 7g49 (Site:dade)
sherman - mol/des-upgrade west autobank from 50 mv(Site:okeechobee)
midway - replace free standing ct's on breakers w9(Site:st. lucie)
martin - replace rtu s-570 (Site:martin)
indiantown - replace two line traps on the midway (Site:martin)
indiantown - replace two line traps on the midway (Site:martin)
indiantown - replace two line traps on the midway (Site:martin)
indiantown - replace two line traps on the midway (Site:martin)
indiantown - replace two line traps on the midway (Site:martin)
indiantown - (Site:martin)
indiantown - (Site:martin)
indiantown - (Site:martin)
martin - replace 9g57 motor operator (Site:martin)
midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)
midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)
midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)
sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)
okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)
midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)
midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)
midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)
midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
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st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)

midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)
midway - breaker replacement: replace three 138kv (Site:st. lucie)
midway - breaker replacement: replace three 138kv (Site:st. lucie)
midway - replace line panels pl-939 and pl-566 on (Site:st. lucie)
midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
martin - replace primary transfer trip receivers o(Site:martin)
warfield - *e replace defective battery bank b-161(Site:martin)
martin - *e replace (3ea) defectived ccvt's (Site:martin)
warfield - *e arrester replacement: replace failed(Site:martin)
martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin)
midway - replace (3) defective ccvt's on the emers(Site:st. lucie)
martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)
bridge - add indiantown #2 230kv terminal (Site:martin)
bridge - replace line panels pl-900 and pl902 on t(Site:martin)
emerson - replace three (3ea) defectived transmitt(Site:st. lucie)
emerson - *e - replace throwover panel on auto tx (Site:st. lucie)
laurelwood - switch: remove 7g17 and bus through (Site:sarasota)
laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota)
bradenton - fruit industrie (Site:manatee)
conservation - carrier replace: replace carrier ft(Site:broward)
railway - throwover panel replacement: replace thr(Site:dade)
coconut grove - breaker replacement: replace two 1(Site:dade)
coconut grove - panel replacement: upgrade panel p(Site:dade)
levee - panel replacement: upgrade two line panels(Site:dade)
riverside - dfr replacement: upgrade emax pg-0142 (Site:dade)
levee - line panel replacement: davis #1 230kv lin(Site:dade)
levee - line panel replacement: davis #1 230kv lin(Site:dade)
levee - line panel replacement: davis #1 230kv lin(Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
levee - line terminal: add a terminal for dade #3 (Site:dade)
venetian - breaker replacement: replace five trans(Site:dade)

venetian - breaker replacement: replace five trans(Site:dade)
riverside - breaker replacement: replace five (5) (Site:dade)
riverside - breaker replacement: replace five (5) (Site:dade)
levee - line panel replacement: replace two line p(Site:dade)
levee - line panel replacement: replace two line p(Site:dade)
levee - transfer trip replacement: replace transfe(Site:dade)
roney - *e battery replacement: replace defective (Site:dade)
martin gsu u#8 - *e replace failed gsu #8 st (49-9(Site:martin)

Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.745 : PANEL, CONTROL AND METER	101000	2
Retirement	083.840 : CARRIER SET	101000	1
Retirement	084.874 : FAULT LOCATOR	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	117.027 : TX, BUSHINGS-AUTO	101000	3
Retirement	137.701 : CABINET, JUNCTION BOX	101000	2
Retirement	140.891 : TRANSFORMER, CURRENT FRE	101000	6
Retirement	083.840 : CARRIER SET	101000	-1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	139.691 : TRANSFORMER, POTENTIAL 6	101000	1
Retirement	141.725 : PANEL, SUPERVISORY EQUIP	101000	1
Retirement	083.840 : CARRIER SET	101000	1
Retirement	110.775 : BATTERY CHARGER	101000	1
Retirement	110.779 : BATTERY SET WITH RACK	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.840 : CARRIER SET	101000	0
Retirement	110.775 : BATTERY CHARGER	101000	1
Retirement	141.737 : PANEL, METER	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	141.725 : PANEL, SUPERVISORY EQUIP	101000	1
Retirement	110.775 : BATTERY CHARGER	101000	1
Retirement	110.779 : BATTERY SET WITH RACK	101000	1
Retirement	127.397 : STRUCTURE, PIPE COLUMN 0	101000	3
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	140.893 : TRANSFORMER, CURRENT FRE	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.851 : TUNING UNIT - TRAN	101000	1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	124.542 : BUS SYSTEM ACSR	101000	90
Retirement	120.116 : BREAKER, 69-138KV	101000	-1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	-1
Retirement	083.840 : CARRIER SET	101000	1
Retirement	008.795 : CONT CABLE SYSTEM - MINO	101000	1000
Retirement	113.665 : GROUND SYSTEM	101000	120
Retirement	114.789 : CONDUIT SYSTEM	101000	220
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	100
Retirement	124.559 : BUS SYSTEM COPPER	101000	60
Retirement	127.519 : STRUCTURE, MISCELLANEOUS	101000	1
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	2
Retirement	134.635 : MOTOR MECHANISM	101000	1
Retirement	083.840 : CARRIER SET	101000	-2
Retirement	084.874 : FAULT LOCATOR	101000	-1
Retirement	141.738 : PANEL, LINE RELAY	101000	-1
Retirement	008.795 : CONT CABLE SYSTEM - MINO	101000	1000
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	113.665 : GROUND SYSTEM	101000	1000
Retirement	114.789 : CONDUIT SYSTEM	101000	400

Retirement	127.452 : STRUCTURE, POLE CONCRETE	101000	1
Retirement	127.455 : STRUCTURE, DISCONNECT SW	101000	1
Retirement	127.819 : STRUCTURE, POWER VOLTAGE	101000	1
Retirement	128.405 : FOUNDATION, CAPACITOR BA	101000	1
Retirement	128.410 : FOUNDATION, DISCONNECT S	101000	1
Retirement	134.618 : SWITCH FAULT INTERRUPT/C	101000	1
Retirement	008.795 : CONT CABLE SYSTEM - MINO	101000	4000
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	113.665 : GROUND SYSTEM	101000	1500
Retirement	114.789 : CONDUIT SYSTEM	101000	1000
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	124.542 : BUS SYSTEM ACSR	101000	400
Retirement	124.559 : BUS SYSTEM COPPER	101000	27
Retirement	127.452 : STRUCTURE, POLE CONCRETE	101000	1
Retirement	127.455 : STRUCTURE, DISCONNECT SW	101000	1
Retirement	127.819 : STRUCTURE, POWER VOLTAGE	101000	1
Retirement	128.403 : FOUNDATION, BREAKER 69-1	101000	1
Retirement	128.405 : FOUNDATION, CAPACITOR BA	101000	1
Retirement	128.410 : FOUNDATION, DISCONNECT S	101000	2
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	1
Retirement	134.618 : SWITCH FAULT INTERRUPT/C	101000	1
Retirement	134.635 : MOTOR MECHANISM	101000	1
Retirement	141.713 : PANEL, OVERCURRENT RELAY	101000	1
Retirement	085.173 : CAPACITOR BANK 15MVAR -	101000	1
Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	0
Retirement	124.662 : INSULATOR (inactive)	101000	0
Retirement	127.397 : STRUCTURE, PIPE COLUMN 0	101000	0
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	-40
Retirement	124.662 : INSULATOR (inactive)	101000	428
Retirement	141.738 : PANEL, LINE RELAY	101000	0
Retirement	120.116 : BREAKER, 69-138KV	101000	-2
Retirement	120.116 : BREAKER, 69-138KV	101000	-1
Retirement	124.657 : SPILL GAPS (inactive)	101000	0
Retirement	085.173 : CAPACITOR BANK 15MVAR -	101000	1
Retirement	085.177 : CAPACITOR BANK 15MVAR -	101000	1
Retirement	139.691 : TRANSFORMER, POTENTIAL 6	101000	2
Retirement	141.713 : PANEL, OVERCURRENT RELAY	101000	1
Retirement	083.860 : WAVE TRAP	101000	0
Retirement	141.742 : PANEL, TRANSFER TRIP	101000	1
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	141.742 : PANEL, TRANSFER TRIP	101000	2
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	113.665 : GROUND SYSTEM	101000	20
Retirement	114.789 : CONDUIT SYSTEM	101000	20
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.124 : BREAKER, 69-138KV GAS IN	101000	1
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	80

Retirement	124.542 : BUS SYSTEM ACSR	101000	100
Retirement	124.662 : INSULATOR (inactive)	101000	7
Retirement	127.391 : STRUCTURE, BUS SUPPORT-2	101000	3
Retirement	127.452 : STRUCTURE, POLE CONCRETE	101000	1
Retirement	127.455 : STRUCTURE, DISCONNECT SW	101000	2
Retirement	127.517 : STRUCTURE, LPT-LINE POTE	101000	1
Retirement	128.403 : FOUNDATION, BREAKER 69-1	101000	1
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	2
Retirement	140.664 : METERING UNIT CT/PT 69-2	101000	3
Retirement	141.742 : PANEL, TRANSFER TRIP	101000	1
Retirement	141.878 : INTERCONNECTION PANEL, P	101000	1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	124.559 : BUS SYSTEM COPPER	101000	493
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	6
Retirement	120.116 : BREAKER, 69-138KV	101000	4
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	4
Retirement	124.559 : BUS SYSTEM COPPER	101000	240
Retirement	083.840 : CARRIER SET	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	083.840 : CARRIER SET	101000	1
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.124 : BREAKER, 69-138KV GAS IN	101000	1
Retirement	136.647 : LIGHTNING ARRESTOR 500KV	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	124.662 : INSULATOR (inactive)	101000	6
Retirement	117.019 : AUTO TRANSFORMER COOLING	101000	1
Retirement	124.559 : BUS SYSTEM COPPER	101000	0
Retirement	141.713 : PANEL, OVERCURRENT RELAY	101000	0
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	083.851 : TUNING UNIT - TRAN	101000	5
Retirement	124.542 : BUS SYSTEM ACSR	101000	1100
Retirement	127.452 : STRUCTURE, POLE CONCRETE	101000	6
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	6
Retirement	120.117 : BREAKER, 240KV	101000	3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	3
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	133.593 : SWITCH DISCONNECT 115KV	101000	4
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	3
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	124.559 : BUS SYSTEM COPPER	101000	21
Retirement	083.840 : CARRIER SET	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	083.840 : CARRIER SET	101000	1

Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	141.714 : PANEL, AUTOMATIC THROWOV	101000	1
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	113.665 : GROUND SYSTEM	101000	200
Retirement	124.542 : BUS SYSTEM ACSR	101000	180
Retirement	124.662 : INSULATOR (inactive)	101000	3
Retirement	124.662 : INSULATOR (inactive)	101000	9
Retirement	124.662 : INSULATOR (inactive)	101000	6
Retirement	120.116 : BREAKER, 69-138KV	101000	-3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	-3
Retirement	120.117 : BREAKER, 240KV	101000	-3
Retirement	127.514 : STRUCTURE, E-CARRIER CUR	101000	2
Retirement	133.593 : SWITCH DISCONNECT 115KV	101000	2
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	083.860 : WAVE TRAP	101000	2
Retirement	141.720 : PANEL, ALTERNATING CURRE	101000	1
Retirement	141.720 : PANEL, ALTERNATING CURRE	101000	1
Retirement	141.720 : PANEL, ALTERNATING CURRE	101000	1
Retirement	141.720 : PANEL, ALTERNATING CURRE	101000	1
Retirement	133.593 : SWITCH DISCONNECT 115KV	101000	1
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	10
Retirement	120.116 : BREAKER, 69-138KV	101000	3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	3
Retirement	008.795 : CONT CABLE SYSTEM - MINO	101000	600
Retirement	083.851 : TUNING UNIT - TRAN	101000	1
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	114.789 : CONDUIT SYSTEM	101000	20
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	124.542 : BUS SYSTEM ACSR	101000	360
Retirement	124.559 : BUS SYSTEM COPPER	101000	60
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	1280
Retirement	120.116 : BREAKER, 69-138KV	101000	2
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	2
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	138.673 : METER-VAR	101000	2
Retirement	134.617 : SWITCH FAULT INTERRUPT/C	101000	1
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	136.652 : LIGHTNING ARRESTOR UNDER	101000	-3
Retirement	127.495 : STRUCTURE, BUS SUPPORT-1	101000	2

Retirement	123.192	: REACTOR, SHUNT	101000	1
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	1
Retirement	085.173	: CAPACITOR BANK 15MVAR -	101000	2
Retirement	085.177	: CAPACITOR BANK 15MVAR -	101000	2
Retirement	120.116	: BREAKER, 69-138KV	101000	1
Retirement	120.126	: BREAKER, 69-240KV OIL IN	101000	1
Retirement	127.455	: STRUCTURE, DISCONNECT SW	101000	1
Retirement	128.403	: FOUNDATION, BREAKER 69-1	101000	1
Retirement	128.405	: FOUNDATION, CAPACITOR BA	101000	4
Retirement	128.410	: FOUNDATION, DISCONNECT S	101000	4
Retirement	128.415	: FOUNDATION, PIPE COLUMN	101000	46
Retirement	134.618	: SWITCH FAULT INTERRUPT/C	101000	2
Retirement	136.645	: LIGHTNING ARRESTOR 139-2	101000	3
Retirement	141.713	: PANEL, OVERCURRENT RELAY	101000	2
Retirement	141.738	: PANEL, LINE RELAY	101000	1
Retirement	141.762	: PANEL, SPACER	101000	1
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	10
Retirement	136.640	: LIGHTNING ARRESTOR 69-13	101000	3
Retirement	136.645	: LIGHTNING ARRESTOR 139-2	101000	3
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.860	: WAVE TRAP	101000	1
Retirement	083.840	: CARRIER SET	101000	4
Retirement	083.840	: CARRIER SET	101000	4
Retirement	084.874	: FAULT LOCATOR	101000	1
Retirement	141.738	: PANEL, LINE RELAY	101000	2
Retirement	120.117	: BREAKER, 240KV	101000	1
Retirement	120.125	: BREAKER, 240KV GAS INSTA	101000	1
Retirement	083.840	: CARRIER SET	101000	2
Retirement	083.840	: CARRIER SET	101000	4
Retirement	133.596	: SWITCH DISCONNECT 138KV	101000	2
Retirement	120.117	: BREAKER, 240KV	101000	2
Retirement	120.125	: BREAKER, 240KV GAS INSTA	101000	3
Retirement	134.635	: MOTOR MECHANISM	101000	1
Retirement	141.725	: PANEL, SUPERVISORY EQUIP	101000	1
Retirement	120.116	: BREAKER, 69-138KV	101000	1
Retirement	120.126	: BREAKER, 69-240KV OIL IN	101000	1
Retirement	124.662	: INSULATOR (inactive)	101000	6
Retirement	120.117	: BREAKER, 240KV	101000	1
Retirement	120.125	: BREAKER, 240KV GAS INSTA	101000	3
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	1
Retirement	083.820	: COUPLING CAPACITOR VOLTA	101000	3
Retirement	136.645	: LIGHTNING ARRESTOR 139-2	101000	3
Retirement	110.779	: BATTERY SET WITH RACK	101000	1
Retirement	083.840	: CARRIER SET	101000	4
Retirement	136.645	: LIGHTNING ARRESTOR 139-2	101000	3
Retirement	136.645	: LIGHTNING ARRESTOR 139-2	101000	3
Retirement	083.840	: CARRIER SET	101000	1
Retirement	120.116	: BREAKER, 69-138KV	101000	1
Retirement	120.124	: BREAKER, 69-138KV GAS IN	101000	1

Retirement	083.840 : CARRIER SET	101000	2
Retirement	124.559 : BUS SYSTEM COPPER	101000	70
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	-1
Retirement	141.713 : PANEL, OVERCURRENT RELAY	101000	-1
Retirement	141.720 : PANEL, ALTERNATING CURRE	101000	2
Retirement	110.775 : BATTERY CHARGER	101000	1
Retirement	110.779 : BATTERY SET WITH RACK	101000	1
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	460
Retirement	127.495 : STRUCTURE, BUS SUPPORT-1	101000	4
Retirement	128.407 : FOUNDATION, BUS SUPPORT-	101000	3
Retirement	137.711 : CABINET, ANNUNCIATOR	101000	1
Retirement	141.725 : PANEL, SUPERVISORY EQUIP	101000	1
Retirement	141.744 : PANEL, LOCAL BACKUP	101000	1
Retirement	110.631 : SAFETY SWITCH	101000	2
Retirement	113.665 : GROUND SYSTEM	101000	1150
Retirement	117.108 : TRANSFORMER, AUTO 1-120	101000	2
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	586
Retirement	127.398 : STRUCTURE, PIPE COLUMN 1	101000	3
Retirement	127.455 : STRUCTURE, DISCONNECT SW	101000	1
Retirement	127.472 : STRUCTURE, DISCONNECT SW	101000	1
Retirement	128.414 : FOUNDATION, MC-STRUCTURE	101000	2
Retirement	128.415 : FOUNDATION, PIPE COLUMN	101000	3
Retirement	132.574 : SWITCH FUSE DISTRIBUTION	101000	6
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	1
Retirement	134.617 : SWITCH FAULT INTERRUPT/C	101000	1
Retirement	120.117 : BREAKER, 240KV	101000	5
Retirement	120.125 : BREAKER, 240KV GAS INSTA	101000	6
Retirement	141.720 : PANEL, ALTERNATING CURRE	101000	1
Retirement	127.813 : STRUCTURE, E-COUPLING CA	101000	3
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	138.677 : METER-GRAPHIC AM METER	101000	4
Retirement	141.712 : ALARM MONITOR	101000	2
Retirement	141.740 : PANEL, DIFFERENTIAL RELA	101000	2
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	083.840 : CARRIER SET	101000	4
Retirement	120.116 : BREAKER, 69-138KV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	124.657 : SPILL GAPS (inactive)	101000	12
Retirement	124.662 : INSULATOR (inactive)	101000	9
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	3
Retirement	120.117 : BREAKER, 240KV	101000	1
Retirement	120.125 : BREAKER, 240KV GAS INSTA	101000	1
Retirement	124.542 : BUS SYSTEM ACSR	101000	5
Retirement	124.542 : BUS SYSTEM ACSR	101000	2134
Retirement	124.662 : INSULATOR (inactive)	101000	36
Retirement	127.452 : STRUCTURE, POLE CONCRETE	101000	2
Retirement	118.680 : TRANSFORMER, STATION SER	101000	1
Retirement	118.685 : TRANSFORMER, STATION SER	101000	1
Retirement	124.537 : BUS UNDERGROUND-TRAN	101000	600

Retirement	128.419 : FOUNDATION, TRANSFORMER	101000	1
Retirement	124.559 : BUS SYSTEM COPPER	101000	240
Retirement	127.398 : STRUCTURE, PIPE COLUMN 1	101000	6
Retirement	128.415 : FOUNDATION, PIPE COLUMN	101000	5
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	084.874 : FAULT LOCATOR	101000	-1
Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	083.851 : TUNING UNIT - TRAN	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	12
Retirement	085.173 : CAPACITOR BANK 1800KVAR-	101000	-1
Retirement	140.693 : TRANSFORMER, CURRENT 138	101000	1
Retirement	117.013 : TRANSFORMER, AUTO 1-20 M	101000	1
Retirement	117.019 : AUTO TRANSFORMER COOLING	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	083.860 : WAVE TRAP	101000	2
Retirement	120.125 : BREAKER, 240KV GAS INSTA	101000	2
Retirement	127.514 : STRUCTURE, E-CARRIER CUR	101000	2
Retirement	128.412 : FOUNDATION, E-STRUCTURE	101000	2
Retirement	128.449 : FOUNDATION, MISCELLANEOU	101000	2
Retirement	133.605 : SWITCH DISCONNECT 230KV	101000	6
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	110.779 : BATTERY SET WITH RACK	101000	1
Retirement	120.117 : BREAKER, 240KV	101000	1
Retirement	120.125 : BREAKER, 240KV GAS INSTA	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	1
Retirement	134.635 : MOTOR MECHANISM	101000	1
Retirement	128.404 : FOUNDATION, BREAKER 230-	101000	1
Retirement	083.840 : CARRIER SET	101000	1
Retirement	120.116 : BREAKER, 69-138KV	101000	5
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	5
Retirement	134.618 : SWITCH FAULT INTERRUPT/C	101000	2
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	9
Retirement	120.117 : BREAKER, 240KV	101000	-1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	-1
Retirement	117.036 : TRANSFORMER, AUTO 296-49	101000	-1
Retirement	083.860 : WAVE TRAP	101000	4
Retirement	120.117 : BREAKER, 240KV	101000	3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	3
Retirement	083.860 : WAVE TRAP	101000	1
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	1
Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	130.615 : SWITCH LINE INTERRUPT/LO	101000	1
Retirement	124.662 : INSULATOR (inactive)	101000	-9
Retirement	124.662 : INSULATOR (inactive)	101000	9
Retirement	083.840 : CARRIER SET	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1

Retirement	141.744 : PANEL, LOCAL BACKUP	101000	1
Retirement	083.840 : CARRIER SET	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	083.860 : WAVE TRAP	101000	2
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	083.851 : TUNING UNIT - TRAN	101000	1
Retirement	133.605 : SWITCH DISCONNECT 230KV	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	1
Retirement	133.596 : SWITCH DISCONNECT 138KV	101000	1
Retirement	117.019 : AUTO TRANSFORMER COOLING	101000	1
Retirement	137.701 : CABINET, JUNCTION BOX	101000	-2
Retirement	141.725 : PANEL, SUPERVISORY EQUIP	101000	1
Retirement	083.860 : WAVE TRAP	101000	2
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	60
Retirement	124.662 : INSULATOR (inactive)	101000	12
Retirement	133.605 : SWITCH DISCONNECT 230KV	101000	1
Retirement	134.635 : MOTOR MECHANISM	101000	1
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	210
Retirement	124.662 : INSULATOR (inactive)	101000	12
Retirement	127.391 : STRUCTURE, BUS SUPPORT-2	101000	1
Retirement	134.635 : MOTOR MECHANISM	101000	3
Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	083.840 : CARRIER SET	101000	1
Retirement	141.742 : PANEL, TRANSFER TRIP	101000	2
Retirement	120.116 : BREAKER, 69-138KV	101000	3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	3
Retirement	133.590 : SWITCH DISCONNECT 69KV 3	101000	4
Retirement	120.116 : BREAKER, 69-138KV	101000	3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	3
Retirement	124.559 : BUS SYSTEM COPPER	101000	120
Retirement	133.584 : SWITCH DISCONNECT 34KV 2	101000	1
Retirement	120.117 : BREAKER, 240KV	101000	4
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	4
Retirement	004.001 : CO-OWNER PAYMENT ORLANDO	101000	0
Retirement	004.002 : CO-OWNER PAYMENT FLORIDA	101000	0
Retirement	083.840 : CARRIER SET	101000	1
Retirement	083.851 : TUNING UNIT - TRAN	101000	2
Retirement	110.776 : BATTERY VOLTAGE MONITOR-	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.744 : PANEL, LOCAL BACKUP	101000	1
Retirement	141.762 : PANEL, SPACER	101000	6
Retirement	004.001 : CO-OWNER PAYMENT ORLANDO	101000	0
Retirement	004.002 : CO-OWNER PAYMENT FLORIDA	101000	0
Retirement	083.840 : CARRIER SET	101000	1
Retirement	083.851 : TUNING UNIT - TRAN	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.744 : PANEL, LOCAL BACKUP	101000	1
Retirement	141.762 : PANEL, SPACER	101000	6
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	083.840 : CARRIER SET	101000	1

Retirement	083.851 : TUNING UNIT - TRAN	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.744 : PANEL, LOCAL BACKUP	101000	1
Retirement	141.762 : PANEL, SPACER	101000	6
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	083.840 : CARRIER SET	101000	3
Retirement	083.851 : TUNING UNIT - TRAN	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.744 : PANEL, LOCAL BACKUP	101000	1
Retirement	141.762 : PANEL, SPACER	101000	6
Retirement	124.662 : INSULATOR (inactive)	101000	2
Retirement	120.116 : BREAKER, 69-138KV	101000	3
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	3
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	083.840 : CARRIER SET	101000	2
Retirement	083.851 : TUNING UNIT - TRAN	101000	2
Retirement	083.860 : WAVE TRAP	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	083.840 : CARRIER SET	101000	2
Retirement	110.779 : BATTERY SET WITH RACK	101000	1
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	8
Retirement	124.662 : INSULATOR (inactive)	101000	6
Retirement	083.840 : CARRIER SET	101000	1
Retirement	083.840 : CARRIER SET	101000	3
Retirement	141.714 : PANEL, AUTOMATIC THROWOV	101000	1
Retirement	127.455 : STRUCTURE, DISCONNECT SW	101000	1
Retirement	136.640 : LIGHTNING ARRESTOR 69-13	101000	3
Retirement	136.645 : LIGHTNING ARRESTOR 139-2	101000	3
Retirement	083.820 : COUPLING CAPACITOR VOLTA	101000	4
Retirement	124.662 : INSULATOR (inactive)	101000	3
Retirement	083.840 : CARRIER SET	101000	1
Retirement	141.714 : PANEL, AUTOMATIC THROWOV	101000	1
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	2
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.752 : PANEL, FAULT RECORDER	101000	1
Retirement	083.840 : CARRIER SET	101000	2
Retirement	137.700 : PANEL, RELAY MISCELLANEO	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	1
Retirement	120.117 : BREAKER, 240KV	101000	2
Retirement	120.125 : BREAKER, 240KV GAS INSTA	101000	2
Retirement	124.428 : BUS SYSTEM ALUMINUM	101000	300
Retirement	124.662 : INSULATOR (inactive)	101000	9
Retirement	127.391 : STRUCTURE, BUS SUPPORT-2	101000	2
Retirement	127.472 : STRUCTURE, DISCONNECT SW	101000	1
Retirement	133.605 : SWITCH DISCONNECT 230KV	101000	5
Retirement	120.116 : BREAKER, 69-138KV	101000	3

Retirement	120.124 : BREAKER, 69-138KV GAS IN	101000	3
Retirement	120.116 : BREAKER, 69-138KV	101000	5
Retirement	120.126 : BREAKER, 69-240KV OIL IN	101000	1
Retirement	141.738 : PANEL, LINE RELAY	101000	2
Retirement	141.745 : PANEL, CONTROL AND METER	101000	1
Retirement	083.851 : TUNING UNIT - TRAN	101000	4
Retirement	110.779 : BATTERY SET WITH RACK	101000	1
Retirement	117.115 : TRANSFORMER, PLANT MAIN	101000	1

35,596.78	35300	A=SYSTEM UPGRADE / NEW SYSTEM
60,756.74	35300	A=SYSTEM UPGRADE / NEW SYSTEM
21,854.16	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,277.07	35300	A=SYSTEM UPGRADE / NEW SYSTEM
46,074.86	35300	A=SYSTEM UPGRADE / NEW SYSTEM
57,885.82	35300	A=SYSTEM UPGRADE / NEW SYSTEM
172,275.16	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,064.59	35300	A=SYSTEM UPGRADE / NEW SYSTEM
116,937.90	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-2,203.11	35300	A=SYSTEM UPGRADE / NEW SYSTEM
8,455.10	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,239.74	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-9,249.55	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,685.29	35300	A=SYSTEM UPGRADE / NEW SYSTEM
6,214.64	35300	A=SYSTEM UPGRADE / NEW SYSTEM
7,619.86	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-5,711.05	35300	A=SYSTEM UPGRADE / NEW SYSTEM
0.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-119.20	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,681.32	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-6,723.31	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-287.05	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-31.54	35300	A=SYSTEM UPGRADE / NEW SYSTEM
8,547.98	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-1,303.20	35300	I=DAMAGED / DESTROYED
-2,113.72	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-26,556.61	35300	A=SYSTEM UPGRADE / NEW SYSTEM
417.39	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,301.76	35300	A=SYSTEM UPGRADE / NEW SYSTEM
6,601.51	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,240.91	35300	A=SYSTEM UPGRADE / NEW SYSTEM
707.95	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-34,885.33	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-1,983.61	35300	A=SYSTEM UPGRADE / NEW SYSTEM
7,378.97	35300	A=SYSTEM UPGRADE / NEW SYSTEM
488.62	35300	A=SYSTEM UPGRADE / NEW SYSTEM
269.12	35300	A=SYSTEM UPGRADE / NEW SYSTEM
333.14	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,326.66	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,896.87	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,987.75	35300	A=SYSTEM UPGRADE / NEW SYSTEM
6,736.27	35300	A=SYSTEM UPGRADE / NEW SYSTEM
2,193.99	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-28,898.18	35300	A=SYSTEM UPGRADE / NEW SYSTEM
-28,882.82	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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3,171.18	35300	A=SYSTEM UPGRADE / NEW SYSTEM
4,555.44	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,434.09	35300	A=SYSTEM UPGRADE / NEW SYSTEM

9,968.43	35300	A=SYSTEM UPGRADE / NEW SYSTEM
4,782.46	35300	A=SYSTEM UPGRADE / NEW SYSTEM
423.51	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,189.53	35300	A=SYSTEM UPGRADE / NEW SYSTEM
999.07	35300	A=SYSTEM UPGRADE / NEW SYSTEM
90,286.61	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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179.56	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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4,782.46	35300	A=SYSTEM UPGRADE / NEW SYSTEM
423.51	35300	A=SYSTEM UPGRADE / NEW SYSTEM
744.68	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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-709.63	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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-327.83	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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13,868.19	35300	A=SYSTEM UPGRADE / NEW SYSTEM
28,223.60	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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9,008.68	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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1,920.01	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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5,773.59	35300	A=SYSTEM UPGRADE / NEW SYSTEM
98,303.24	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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61,208.96	35300	A=SYSTEM UPGRADE / NEW SYSTEM
48,599.82	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,640.47	35300	A=SYSTEM UPGRADE / NEW SYSTEM
22,349.77	35300	A=SYSTEM UPGRADE / NEW SYSTEM
80.08	35300	C=DETERIORATION / FAILURE
919.95	35300	C=DETERIORATION / FAILURE
75,047.95	35300	C=DETERIORATION / FAILURE
608.33	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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32,250.65	35300	A=SYSTEM UPGRADE / NEW SYSTEM
32,943.21	35300	A=SYSTEM UPGRADE / NEW SYSTEM
250,065.21	35300	A=SYSTEM UPGRADE / NEW SYSTEM
29,698.30	35300	A=SYSTEM UPGRADE / NEW SYSTEM
2,475.40	35300	A=SYSTEM UPGRADE / NEW SYSTEM
6,069.94	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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15,413.22	35300	A=SYSTEM UPGRADE / NEW SYSTEM
11,475.87	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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21,801.58	35300	A=SYSTEM UPGRADE / NEW SYSTEM
31,327.17	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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594.21	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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269.34	35300	O=OPERATION
808.03	35300	O=OPERATION
538.69	35300	O=OPERATION
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280.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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214.90	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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32,760.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,768.36	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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16,378.64	35300	A=SYSTEM UPGRADE / NEW SYSTEM
4,041.68	35300	A=SYSTEM UPGRADE / NEW SYSTEM
11,269.67	35300	A=SYSTEM UPGRADE / NEW SYSTEM
4,705.40	35300	A=SYSTEM UPGRADE / NEW SYSTEM
34,108.80	35300	D=DECOMMISSION / RESERVE SHUTDOWN
17,821.11	35300	D=DECOMMISSION / RESERVE SHUTDOWN

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5,836.31	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,645.13	35300	A=SYSTEM UPGRADE / NEW SYSTEM
2,210.46	35300	A=SYSTEM UPGRADE / NEW SYSTEM
2,837.96	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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4,936.25	35300	A=SYSTEM UPGRADE / NEW SYSTEM
14,318.95	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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29,871.49	35300	A=SYSTEM UPGRADE / NEW SYSTEM
33,559.05	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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1,454.54	35300	A=SYSTEM UPGRADE / NEW SYSTEM
7,961.06	35300	C=DETERIORATION / FAILURE
3,959.96	35300	A=SYSTEM UPGRADE / NEW SYSTEM
243,616.84	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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120,330.82	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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1,660.74	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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24,721.77	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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7,910.91	35300	A=SYSTEM UPGRADE / NEW SYSTEM
44,673.40	35300	A=SYSTEM UPGRADE / NEW SYSTEM
9,900.17	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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16,183.45	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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23,671.55	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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164.14	35300	A=SYSTEM UPGRADE / NEW SYSTEM
50.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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100,084.58	35300	A=SYSTEM UPGRADE / NEW SYSTEM
10,056.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
19,536.56	35300	A=SYSTEM UPGRADE / NEW SYSTEM
68,409.83	35300	A=SYSTEM UPGRADE / NEW SYSTEM
16,943.16	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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3,798.04	35300	A=SYSTEM UPGRADE / NEW SYSTEM
293,686.40	35300	A=SYSTEM UPGRADE / NEW SYSTEM
16,711.75	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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22,418.27	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,737.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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153,380.42	35300	A=SYSTEM UPGRADE / NEW SYSTEM
15,334.47	35300	A=SYSTEM UPGRADE / NEW SYSTEM
662.98	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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11,359.62	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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153,380.42	35300	A=SYSTEM UPGRADE / NEW SYSTEM
15,334.47	35300	A=SYSTEM UPGRADE / NEW SYSTEM
577.10	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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10,384.30	35300	A=SYSTEM UPGRADE / NEW SYSTEM
304.07	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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1,374.10	35300	A=SYSTEM UPGRADE / NEW SYSTEM
47,136.91	35300	A=SYSTEM UPGRADE / NEW SYSTEM
10,384.30	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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5,961.30	35300	A=SYSTEM UPGRADE / NEW SYSTEM
121,721.53	35300	A=SYSTEM UPGRADE / NEW SYSTEM
27,509.22	35300	A=SYSTEM UPGRADE / NEW SYSTEM
82,017.66	35300	A=SYSTEM UPGRADE / NEW SYSTEM
16,372.83	35300	A=SYSTEM UPGRADE / NEW SYSTEM
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39,878.49	35300	A=SYSTEM UPGRADE / NEW SYSTEM
108,042.92	35300	A=SYSTEM UPGRADE / NEW SYSTEM
7,442.40	35300	A=SYSTEM UPGRADE / NEW SYSTEM
11,108.69	35300	A=SYSTEM UPGRADE / NEW SYSTEM
22,153.26	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,406.12	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,888.15	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,598.10	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,598.10	35300	A=SYSTEM UPGRADE / NEW SYSTEM
11,791.13	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,966.27	35300	A=SYSTEM UPGRADE / NEW SYSTEM
10,330.46	35300	A=SYSTEM UPGRADE / NEW SYSTEM
2,567.22	35300	A=SYSTEM UPGRADE / NEW SYSTEM
7,022.06	35300	A=SYSTEM UPGRADE / NEW SYSTEM
17,262.81	35300	A=SYSTEM UPGRADE / NEW SYSTEM
75,614.20	35300	A=SYSTEM UPGRADE / NEW SYSTEM
38,299.46	35300	A=SYSTEM UPGRADE / NEW SYSTEM
6,258.63	35300	A=SYSTEM UPGRADE / NEW SYSTEM
623.00	35300	A=SYSTEM UPGRADE / NEW SYSTEM
37,807.10	35300	A=SYSTEM UPGRADE / NEW SYSTEM
319,950.95	35300	A=SYSTEM UPGRADE / NEW SYSTEM
28,840.52	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,255.20	35300	A=SYSTEM UPGRADE / NEW SYSTEM
8,877.67	35300	A=SYSTEM UPGRADE / NEW SYSTEM
5,622.70	35300	A=SYSTEM UPGRADE / NEW SYSTEM
15,746.26	35300	A=SYSTEM UPGRADE / NEW SYSTEM
126,384.49	35300	A=SYSTEM UPGRADE / NEW SYSTEM
133,541.67	35300	A=SYSTEM UPGRADE / NEW SYSTEM

37,833.72	35300	A=SYSTEM UPGRADE / NEW SYSTEM
383,137.80	35300	A=SYSTEM UPGRADE / NEW SYSTEM
1,147.97	35300	A=SYSTEM UPGRADE / NEW SYSTEM
240,924.91	35300	A=SYSTEM UPGRADE / NEW SYSTEM
21,627.67	35300	A=SYSTEM UPGRADE / NEW SYSTEM
8,969.75	35300	A=SYSTEM UPGRADE / NEW SYSTEM
9,684.36	35300	A=SYSTEM UPGRADE / NEW SYSTEM
43,555.49	35300	A=SYSTEM UPGRADE / NEW SYSTEM

00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval)
00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam)
00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam)
00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval)
00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval)
00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval)
00529-009-0309-000 - duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval)
00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie)
00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie)
00327-009-0307-000 - hendry - replace line panel (Site:hendry)
00344-009-0369-000 - crawley tap - remove wavetrap on the crawley tap l(Site:manatee)
00350-009-0369-000 - childs - * replace defective potential transformer(Site:highlands)
00396-009-0307-000 - recway - rbl-replace rtu s-644 for "swa" (Site:palm beach)
00402-009-0307-000 - bryant - replace carrier set ftlnsb5 on the south (Site:palm beach)
00403-009-0367-000 - 8th street cable - battery replacement: replace de(Site:dade)
00403-009-0367-000 - 8th street cable - battery replacement: replace de(Site:dade)
00452-009-0307-000 - recway - rbl replace ccvt (fp-2408) on the 138kv r(Site:palm beach)
00453-009-0386-000 - west - rbl replace defectived transmitter receiver(Site:indian river)
00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)
00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)
00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)
00542-009-0319-000 - ashmont - rbl - replace rtu s-0633 and (Site:broward)
00543-009-0319-000 - ashmont - rbl - (Site:broward)
00543-009-0319-000 - ashmont - rbl - (Site:broward)
00440-009-0339-000 - lazy acres - install new metering units & relocate(Site:lee)
00447-009-0339-000 - lazy acres - add 138kv bus (Site:lee)
00447-009-0339-000 - lazy acres - add 138kv bus (Site:lee)
00370-009-0311-000 - cocoa beach - (Site:brevard)
00370-009-0311-000 - cocoa beach - (Site:brevard)
00370-009-0311-000 - cocoa beach - (Site:brevard)
00396-009-0311-000 - barna - *e - replace (3) 115kv station arresters s(Site:brevard)
01498-009-0191-000 - eauhar138kv line eaumel sec rebuild from 61e3-63e2(Site:brevard)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00270-009-0307-000 - yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach)
00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach)
00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach)
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00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach)
00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
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00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
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00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
00338-009-0307-000 - ranch - replace 230kv capacitor bank 220595006 (Site:palm beach)
00341-009-0307-000 - riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)
00345-009-0307-000 - plumosus - replace line panel pl-895 on the rivier(Site:palm beach)
00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach)
00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach)
00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach)
00372-009-0307-000 - corbett - replace 230kv station post insulators (Site:palm beach)
00372-009-0307-000 - corbett - replace 230kv station post insulators (Site:palm beach)
00383-009-0307-000 - cedar - replace line panel pl-629 on the germantow(Site:palm beach)
00389-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach)
00390-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach)
00393-009-0307-000 - cedar - line terminal relocation (Site:palm beach)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00397-009-0307-000 - ranch - *e replace defectived line trap fl-3114 (Site:palm beach)
00405-009-0307-000 - okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)
00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
00414-009-0307-000 - south bay - (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)

00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
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00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)
00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)
00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)
00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)
00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)
00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)
00429-009-0307-000 - south bay - replace line panel pl-522 on the osceo(Site:palm beach)
00429-009-0307-000 - south bay - replace line panel pl-522 on the osceo(Site:palm beach)
00430-009-0307-000 - osceola - replace carrier set ft-1019 (Site:palm beach)
00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach)
00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach)
00432-009-0307-000 - corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)
00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)
00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)
00447-009-0307-000 - south bay - (Site:palm beach)
00448-009-0307-000 - ranch - *e replace defective ccvt fp-2146 (Site:palm beach)
00449-009-0307-000 - plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach)
00449-009-0307-000 - plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach)
00450-009-0307-000 - corbett - *e arrester replacement: replace hv arre(Site:palm beach)
00453-009-0307-000 - corbett - replace (3) 500kv ccvt's on the corbett (Site:palm beach)
00006-009-0149-000 - putnam gsu u1&2 - replace unit #2 st bx#49-0108 (Site:putnam)
00105-009-0384-000 - RESERVE - SOUTH DIVISION - To Record Retirements I(Site:DADE)
00302-009-0309-000 - starke - retire (Site:bradford)
00302-009-0309-000 - starke - retire (Site:bradford)
00302-009-0309-000 - starke - retire (Site:bradford)
00420-009-0309-000 - volusia - replace oscillograph with dfr (Site:volusia)
00446-009-0309-000 - volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)
00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler)
00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler)
00494-009-0309-000 - tocoi - arrester replacement: replace arresters on(Site:st. johns)
00496-009-0309-000 - tocoi - replace trans breakers (Site:st. johns)
00496-009-0309-000 - tocoi - replace trans breakers (Site:st. johns)
00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)
00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)
00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)
00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler)
00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler)
00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler)
00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler)
00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia)

00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia)
00508-009-0309-000 - putnam sub - replace line protection on the korona(Site:putnam)
00509-009-0309-000 - volusia - replace line protection on the korona 23(Site:volusia)
00510-009-0309-000 - sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia)
00513-009-0309-000 - st johns - ampacity inc: replace one line-trap on (Site:st. johns)
00530-009-0309-000 - putnam sub - *e replace throwover panel of tx #010(Site:putnam)
00537-009-0309-000 - bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)
00537-009-0309-000 - bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)
00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval)
00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval)
01183-009-0191-000 - bal-col: amp upgrade betwee (Site:duval)
01183-009-0191-000 - bal-col: amp upgrade betwee (Site:duval)
04787-070-0950-007 - replace pjk2 switchyard insulators(07574408) (Site:st johns river power park)
04788-070-0950-007 - replace pjk2 switchyard insulators(07574409) (Site:st johns river power park)
04789-070-0950-007 - replace pjk9 switchyard insulators(07574410) (Site:st johns river power park)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00138-009-0686-000 - RESERVE - SOUTH DIVISION - To Record Retirements I(Site:PALM BEACH)
00291-009-0311-000 - orsino - replace two line panels, ccvts & line tra(Site:brevard)
00307-009-0311-000 - orsino - (Site:brevard)
00337-009-0311-000 - malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard)
00340-009-0311-000 - brevard - repl. (2) wave traps at poinsett #1 230k(Site:brevard)
00351-009-0311-000 - south cape - replace aclc at south cape (Site:brevard)
00352-009-0311-000 - 624a - replace rusted aclc (Site:brevard)
00353-009-0311-000 - north cape - replace rusted aclc (Site:brevard)
00354-009-0311-000 - orsino - replace rusted aclc (Site:brevard)
00355-009-0311-000 - c5 - replace 6l11 switch (Site:brevard)
00357-009-0311-000 - cape canaveral - *e- replace the hv arresters on t(Site:brevard)
00360-009-0311-000 - malabar - *h arrester replacement: replace 230&138(Site:brevard)
00361-009-0311-000 - south cape - replace bkr's 6w149, (Site:brevard)
00361-009-0311-000 - south cape - replace bkr's 6w149, (Site:brevard)
00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
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00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
00374-009-0311-000 - brevard - reconductor 138kv main busses (Site:brevard)
00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard)
00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard)
00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard)
00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard)
00393-009-0311-000 - c5 - (Site:brevard)
00006-009-0749-000 - port everglades gsu gt - *e transformer replacemen(Site:broward)
00007-009-0749-000 - port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)
00413-009-0319-000 - andytown - replace 230kv cap banks #3 & #4 (Site:broward)
00413-009-0319-000 - andytown - replace 230kv cap banks #3 & #4 (Site:broward)
00431-009-0319-000 - oakland park - gis option - add 230kv autotx#1 & c(Site:broward)

00478-009-0319-000 - andytown - replace (1) 34.5kv shunt reactor coil t(Site:broward)
00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
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00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward)
00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward)
00517-009-0319-000 - andytown - ccvt replacement: replace 10 defective (Site:broward)
00519-009-0319-000 - port everglades - arrester removal: (Site:broward)
00519-009-0319-000 - port everglades - arrester removal: (Site:broward)
00520-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)
00521-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)
00522-009-0319-000 - broward - wave trap replacement: (Site:broward)
00523-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)
00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)
00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)
00525-009-0319-000 - broward - *e breaker replacement:replace failed br(Site:broward)
00525-009-0319-000 - broward - *e breaker replacement:replace failed br(Site:broward)
00526-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00527-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00528-009-0319-000 - broward - switch replacement: replace two disc swi(Site:broward)
00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward)
00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward)
00532-009-0319-000 - lauderdale - *e motor operator replacement: replac(Site:broward)
00533-009-0319-000 - lauderdale - (Site:broward)
00541-009-0319-000 - broward - *e (Site:broward)
00541-009-0319-000 - broward - *e (Site:broward)
00541-009-0319-000 - broward - *e (Site:broward)
00545-009-0319-000 - broward - *e (Site:broward)
00545-009-0319-000 - broward - *e (Site:broward)
00546-009-0319-000 - broward - *e ccvt replacement: (Site:broward)
00547-009-0319-000 - port everglades - *e ccvt replacement: (Site:broward)
00548-009-0319-000 - lauderdale - *e ccvt replacement: (Site:broward)
00549-009-0319-000 - broward - *e arrester replacement: replace failed (Site:broward)
00551-009-0319-000 - laudania - replace defective battery bank b-1310 (Site:broward)
00552-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00554-009-0319-000 - port everglades - *e arrester replacement: replace(Site:broward)
00555-009-0319-000 - lauderdale - arrester replacement: replace failed (Site:broward)
00562-009-0319-000 - broward - (Site:broward)
00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward)
00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward)

00564-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00373-009-0339-000 - ft myers swyd - replace 138kv & 230kv operating bu(Site:lee)
00388-009-0339-000 - alico - protection improvement for capacitor banks(Site:lee)
00388-009-0339-000 - alico - protection improvement for capacitor banks(Site:lee)
00418-009-0339-000 - orange river - replace aclcs #7 and #8 (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
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00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)
00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)
00453-009-0339-000 - ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)
00454-009-0339-000 - charlotte - add metering for vandolah (hardee) 230(Site:charlotte)
00455-009-0339-000 - charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte)
00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte)
00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte)
00459-009-0339-000 - orange river - replace primary & secondary diff. p(Site:lee)
00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)
00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)
00462-009-0339-000 - orange river - orange river - transfer trip replac(Site:lee)
00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte)
00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte)
00467-009-0339-000 - alico - *e: replace (3) 138kv ccvts (Site:lee)
00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)
00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)
00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)
00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte)
00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte)
00471-009-0339-000 - ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)
00636-009-0594-000 - buclaz 138kv rel pulloff fo (Site:lee)
00636-009-0594-000 - buclaz 138kv rel pulloff fo (Site:lee)
00636-009-0594-000 - buclaz 138kv rel pulloff fo (Site:lee)
00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)
00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)
00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)

00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)
00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade)
00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade)
00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade)
00384-009-0367-000 - miami - line terminal: replace line panel(knowlton(Site:dade)
00432-009-0367-000 - dade - replace defective digital fault recorder (Site:dade)
00432-009-0367-000 - dade - replace defective digital fault recorder (Site:dade)
00449-009-0367-000 - little river - tuning unit replacement: replace tw(Site:dade)
00455-009-0367-000 - miami - panel pl-0801 replacement: upgrading panel(Site:dade)
00464-009-0367-000 - 40th street - *h arrester/ccvt replacement: replac(Site:dade)
00474-009-0367-000 - lawrence hv cap banks - * e ct replacement: replac(Site:dade)
00474-009-0367-000 - lawrence hv cap banks - * e ct replacement: replac(Site:dade)
00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade)
00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade)
00483-009-0367-000 - miami shores - panel replacement: replace one line(Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00495-009-0367-000 - miami shores - battery replacement: replace defect(Site:dade)
00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade)
00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade)
00504-009-0367-000 - indian creek - *e ccvt's replacement: replace thre(Site:dade)
00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade)
00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade)
00314-009-0369-000 - johnson - *e replace (Site:manatee)
00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee)
00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota)
00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota)
00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)
00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee)
00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee)
00352-009-0369-000 - howard tran - *e replace arresters (Site:sarasota)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00273-009-0379-000 - florida city - transformer replacement: replace an(Site:dade)
00277-009-0379-000 - davis - ampacity upgrade: replace wave trap (Site:dade)
00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)
00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)
00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade)
00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade)
00295-009-0379-000 - davis - replace defective digital fault recorder (Site:dade)
00297-009-0379-000 - turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade)
00298-009-0379-000 - turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade)
00300-009-0379-000 - turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade)
00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade)
00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade)
00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade)

00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade)
00311-009-0379-000 - davis - line panel replacement: levee #1 230kv lin(Site:dade)
00311-009-0379-000 - davis - line panel replacement: levee #1 230kv lin(Site:dade)
00321-009-0379-000 - davis - wave trap replacement: replace two wave tr(Site:dade)
00325-009-0379-000 - flagami - *e arrester replacement: (Site:dade)
00328-009-0379-000 - flagami - ccvt replacement: (Site:dade)
00328-009-0379-000 - flagami - ccvt replacement: (Site:dade)
00329-009-0379-000 - davis - *e switch replacement: replace failed hv s(Site:dade)
00330-009-0379-000 - turkey point - ccvt replacement: replace one 245kv(Site:dade)
00331-009-0379-000 - flagami - switch replacement: replace 7g49 (Site:dade)
00256-009-0386-000 - sherman - mol/des-upgrade west autobank from 50 mv(Site:okeechobee)
00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie)
00344-009-0386-000 - martin - replace rtu s-570 (Site:martin)
00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)
00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)
00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)
00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)
00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)
00379-009-0386-000 - indiantown - (Site:martin)
00379-009-0386-000 - indiantown - (Site:martin)
00379-009-0386-000 - indiantown - (Site:martin)
00392-009-0386-000 - martin - replace 9g57 motor operator (Site:martin)
00407-009-0386-000 - midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)
00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)
00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)
00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)
00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)
00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)
00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)
00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)
00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)

00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00430-009-0386-000 - st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)
00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie)
00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie)
00440-009-0386-000 - midway - replace line panels pl-939 and pl-566 on (Site:st. lucie)
00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
00443-009-0386-000 - martin - replace primary transfer trip receivers o(Site:martin)
00461-009-0386-000 - warfield - *e replace defective battery bank b-161(Site:martin)
00462-009-0386-000 - martin - *e replace (3ea) defectived ccvt's (Site:martin)
00464-009-0386-000 - warfield - *e arrester replacement: replace failed(Site:martin)
00466-009-0386-000 - martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin)
00469-009-0386-000 - midway - replace (3) defective ccvt's on the emers(Site:st. lucie)
00470-009-0386-000 - martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)
00299-009-0386-000 - bridge - add indiantown #2 230kv terminal (Site:martin)
00394-009-0386-000 - bridge - replace line panels pl-900 and pl902 on t(Site:martin)
00452-009-0386-000 - emerson - replace three (3ea) defectived transmitt(Site:st. lucie)
00456-009-0386-000 - emerson - *e - replace throwover panel on auto tx (Site:st. lucie)
00341-009-0369-000 - laurelwood - switch: remove 7g17 and bus through (Site:sarasota)
00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
00353-009-0369-000 - venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota)
00754-009-0509-000 - bradenton - fruit industrie (Site:manatee)
00531-009-0319-000 - conservation - carrier replace: replace carrier ft(Site:broward)
00447-009-0367-000 - railway - throwover panel replacement: replace thr(Site:dade)
00448-009-0367-000 - coconut grove - breaker replacement: replace two 1(Site:dade)
00451-009-0367-000 - coconut grove - panel replacement: upgrade panel p(Site:dade)
00453-009-0367-000 - levee - panel replacement: upgrade two line panels(Site:dade)
00454-009-0367-000 - riverside - dfr replacement: upgrade emax pg-0142 (Site:dade)
00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade)
00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade)
00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade)

00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade)
00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade)
00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade)
00492-009-0367-000 - levee - line panel replacement: replace two line p(Site:dade)
00492-009-0367-000 - levee - line panel replacement: replace two line p(Site:dade)
00494-009-0367-000 - levee - transfer trip replacement: replace transfe(Site:dade)
00509-009-0367-000 - roney - *e battery replacement: replace defective (Site:dade)
00004-009-0818-000 - martin gsu u#8 - *e replace failed gsu #8 st (49-9(Site:martin)

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	O=OPERATION	04788-070-0950-007 - replace pjk2 switchyard insulators(07574409) (Site:st johns river power park)	557.82
	O=OPERATION Total		557.82
	A=SYSTEM UPGRADE / NEW S	00002-009-0749-000 - port everglades gsu u1&2 - replace gsu transformer(Site:broward)	174239.05
		00003-009-0749-000 - port everglades gsu u1&2 - gsu tx replacement: rep(Site:broward)	90976.89
		00004-009-0831-000 - turkey point gsu u3&4 - transformer replacement: r(Site:dade)	-2741.75
		00005-009-0749-000 - lauderdale gsu gt - *e replacement: replace failed(Site:broward)	28.87
		00006-009-0149-000 - putnam gsu u1&2 - replace unit #2 st tx#49-0108 (Site:putnam)	53732.5
		00006-009-0549-000 - ft myers gsu gt - replace tx bushings (Site:lee)	12148.72
		00006-009-0749-000 - port everglades gsu gt - *e transformer replacemen(Site:broward)	82663.53
		00007-009-0749-000 - port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)	110282.96
		00008-009-0749-000 - lauderdale gsu gt - arrester replacement: (Site:broward)	311.48
		00008-009-0831-000 - turkey point gsu u3&4 - pp-transformer replacement(Site:dade)	8410.5
		00102-009-0307-000 - south bay - remove fault locator py-18 (Site:south bay)	245.16
		00102-009-0686-000 - decommission equipment transmission breakers (Site:various)	1150176.82
		00111-009-0384-000 - reserve trans dade - cooler replacement: replace t(Site:dade)	1456.14
		00242-009-0311-000 - brevard - rbl- add oleander (Site:brevard)	77.43
		00253-009-0339-000 - whidden - merchant plant dcgc interconnection (des(Site:desoto)	205.93
		00267-009-0307-000 - pratt & whitney - mol/des-upgrade equipment in rin(Site:palm beach)	2769.99
		00270-009-0307-000 - yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach)	-6022.68
		00271-009-0367-000 - overtown - trans sub: construct a 230kv auto tx ba(Site:dade)	3.67
		00275-009-0379-000 - flagami - wave trap replacement: (Site:dade)	-0.07
		00277-009-0311-000 - malabar - replace disconnect switches on north mid(Site:brevard)	5197.9
		00277-009-0379-000 - davis - ampacity upgrade: replace wave trap (Site:dade)	6224.18
		00279-009-0311-000 - orsino - ciac: site expansion, installation of hv (Site:brevard)	12918.31
		00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)	3834.43
		00283-009-0379-000 - davis - fals: (Site:dade)	0.41
		00287-009-0369-000 - laurelwood - replacement of oscillograph pg-0074 (Site:sarasota)	-384.89
		00289-009-0307-000 - ranch - repl 1200a linetrap w/ 2000a (Site:palm beach)	-110.35
		00289-009-0379-000 - davis - breaker replacement: replace 230 kv breake(Site:dade)	0.01
		00290-009-0379-000 - south miami - breaker replacement: replace five hv(Site:dade)	-0.01
		00291-009-0311-000 - orsino - replace two line panels, ccvts & line tra(Site:brevard)	1071.27
		00292-009-0379-000 - florida city - switch replacement: replace 138kv s(Site:dade)	-806.7
		00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade)	3569.52
		00293-009-0386-000 - indiantown - add 230kv bay #4 for pmr #2 & bay #3s(Site:martin)	474.15
		00294-009-0369-000 - johnson - (Site:manatee)	113.38
		00294-009-0379-000 - turkey point - *e cooler replacement: replace cool(Site:dade)	343.41

Hearing Exhibit - 00007699

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00295-009-0379-000 - davis - replace defective digital fault recorder (Site:dade)	15012.99
		00296-009-0367-000 - dade - line terminal: add 230kv terminal for overt(Site:dade)	0.08
		00297-009-0379-000 - turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade)	552.32
		00298-009-0379-000 - turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade)	517.94
		00299-009-0379-000 - turkey point - repl swyd insul. assoc w/se bus w/r(Site:dade)	-8079.52
		00299-009-0386-000 - bridge - add indiantown #2 230kv terminal (Site:martin)	889.32
		00300-009-0379-000 - turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade)	451.27
		00301-009-0379-000 - davis - line panel replacements: levee #2 230kv li(Site:dade)	-86.47
		00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade)	1292.41
		00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade)	1305.96
		00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach)	2279.53
		00308-009-0386-000 - martin - add phase reactors between the 500kv and (Site:martin)	-5222.86
		00309-009-0379-000 - turkey point - switch replacement: replace four hv(Site:dade)	644.92
		00311-009-0379-000 - davis - line panel replacement: levee #1 230kv lin(Site:dade)	1584.2
		00312-009-0307-000 - corbett - replace rtu s-882 (Site:palm beach)	488.06
		00312-009-0339-000 - alico - replace oscillograph with dfr (Site:lee)	4308.41
		00312-009-0379-000 - flagami - *e ccvt replacement: replace failed ccvt(Site:dade)	-0.56
		00313-009-0379-000 - flagami - *e tuning unit replacement: replace def(Site:dade)	-0.04
		00315-009-0369-000 - ringling - replace cap bank w/ 75 mvar bank (Site:sarasota)	11.46
		00316-009-0386-000 - martin - ampacity upgrade bay#7 to 3000 amps (Site:martin)	-3993.49
		00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)	-131.45
		00318-009-0379-000 - cutler - breaker replacement: replace two 138kv oi(Site:dade)	120.38
		00320-009-0379-000 - turkey point - arrester replacement: replace hv ca(Site:dade)	41.65
		00321-009-0379-000 - davis - wave trap replacement: replace two wave tr(Site:dade)	1518.73
		00325-009-0379-000 - flagami - *e arrester replacement: (Site:dade)	650.54
		00328-009-0379-000 - flagami - ccvt replacement: (Site:dade)	2145.78
		00329-009-0339-000 - alico - support terry transmission project (Site:lee)	-0.02
		00329-009-0379-000 - davis - *e switch replacement: replace failed hv s(Site:dade)	10787.18
		00330-009-0379-000 - turkey point - ccvt replacement: replace one 245kv(Site:dade)	96.66
		00331-009-0379-000 - flagami - switch replacement: replace 7g49 (Site:dade)	1910.98
		00333-009-0369-000 - childs - replace rtu (Site:highlands)	38.96
		00334-009-0369-000 - cortez - replace line panel pl 606 (Site:manatee)	327.89
		00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)	5550.09
		00335-009-0369-000 - ringling - replace line panel pl-142 (Site:sarasota)	0.41
		00335-009-0386-000 - turnpike - replace line panels pl-929 and pl-930 o(Site:st. lucie)	-5020.2
		00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)	34139.83

Hearing Exhibit - 00007700

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00336-009-0386-000 - bridge - replace line panels pl-901 and pl-903 on (Site:martin)	-443.62
		00337-009-0307-000 - ranch - replace 230kv capacitor bank 220180078 (Site:palm beach)	1909.26
		00337-009-0311-000 - malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard)	3996.98
		00337-009-0367-000 - gratigny - autotx addition: install 560mva autotx (Site:dade)	-5982.59
		00338-009-0307-000 - ranch - replace 230kv capacitor bank 220595006 (Site:palm beach)	2450.73
		00339-009-0311-000 - brevard - repl. (1) trap at poinsett #2 line termi(Site:brevard)	5102.55
		00340-009-0307-000 - south bay - replace rtu s-539 (Site:palm beach)	79.96
		00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie)	1126.5
		00341-009-0307-000 - riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)	1375.21
		00341-009-0379-000 - turkey point - ccvt's replacement: replace three ((Site:dade)	1819.33
		00342-009-0311-000 - cape canaveral - replace 3-230kv (Site:brevard)	-2326.89
		00343-009-0311-000 - cape canaveral - replace breaker 8w16 (Site:brevard)	-2371.56
		00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee)	3103.27
		00344-009-0307-000 - riviera - replace line panel pl-324 on the plumosu(Site:palm beach)	0.01
		00344-009-0369-000 - crawley tap - remove wavetrap on the crawley tap l(Site:manatee)	236.28
		00344-009-0386-000 - martin - replace rtu s-570 (Site:martin)	430.67
		00345-009-0307-000 - plumosus - replace line panel pl-895 on the rivier(Site:palm beach)	0.01
		00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota)	23308.46
		00345-009-0386-000 - sherman - replace oscillograph pg-0098 w/dfr (Site:okeechobee)	5962.12
		00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)	2353.21
		00346-009-0386-000 - martin - replace (Site:martin)	39.09
		00347-009-0307-000 - ranch - eol* replace line trap on the riviera 138k(Site:palm beach)	-1559.08
		00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)	1991.93
		00347-009-0386-000 - hobe - (Site:martin)	189.53
		00348-009-0307-000 - riviera - eol* replace line trap on the ranch 138k(Site:palm beach)	7.69
		00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee)	1869.51
		00350-009-0311-000 - norris - arrester replacement: replace arresters o(Site:brevard)	806.4
		00350-009-0369-000 - childs - * replace defective potential transformer(Site:highlands)	2417.18
		00351-009-0369-000 - manatee - replace hairpin jumpers and reconfigure (Site:manatee)	13269.82
		00352-009-0311-000 - 624a - replace rusted aclc (Site:brevard)	44.85
		00352-009-0369-000 - howard tran - *e replace arresters (Site:sarasota)	2389.5
		00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)	13822.04
		00353-009-0311-000 - north cape - replace rusted aclc (Site:brevard)	56.6
		00353-009-0369-000 - venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota)	714.96
		00354-009-0311-000 - orsino - replace rusted aclc (Site:brevard)	48.76
		00355-009-0311-000 - c5 - replace 6l11 switch (Site:brevard)	830.05

Hearing Exhibit - 00007701

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00360-009-0311-000 - malabar - *h arrester replacement: replace 230&138(Site:brevard)	2215.55
		00360-009-0339-000 - collier - add orange river#2 line terminal (Site:collier)	94.95
		00361-009-0307-000 - south bay - *e (Site:palm beach)	354.5
		00361-009-0311-000 - south cape - replace bkr's 6w149, (Site:brevard)	7401.69
		00362-009-0311-000 - south cape - install dfr (Site:brevard)	154.49
		00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)	22729.27
		00366-009-0307-000 - germantown (trans) - 1042 - line terminals and aut(Site:palm beach)	99.29
		00368-009-0307-000 - yamato - replace transfer switch (Site:palm beach)	249.29
		00368-009-0386-000 - st lucie - (Site:st. lucie)	188.26
		00370-009-0311-000 - cocoa beach - (Site:brevard)	1087.2
		00370-009-0319-000 - broward - add two(2) 230kv , 110mvars ungrounded c(Site:broward)	-77.07
		00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach)	-136.44
		00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)	19608.75
		00372-009-0307-000 - corbett - replace 230kv station post insulators (Site:palm beach)	80509.35
		00373-009-0339-000 - ft myers swyd - replace 138kv & 230kv operating bu(Site:lee)	2436.99
		00374-009-0311-000 - brevard - reconductor 138kv main busses (Site:brevard)	11971.86
		00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard)	14789.11
		00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade)	3752.4
		00376-009-0307-000 - ranch - *e replace xsmn bkr. 7w25 and 7g10 (Site:palm beach)	1354.43
		00376-009-0311-000 - malabar - replace breakers 7w68 & 8w31 (Site:brevard)	12411.81
		00377-009-0307-000 - corbett - (Site:palm beach)	-899.18
		00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard)	5470.63
		00378-009-0386-000 - midway - replace p&c eq. - st lucie 230kv line #1 (Site:st. lucie)	-803.75
		00379-009-0311-000 - malabar - replace line panels pl- 172 and pl-798 o(Site:brevard)	4255.94
		00379-009-0386-000 - indiantown - (Site:martin)	6723.43
		00380-009-0307-000 - south bay - replace line panel pl-521 (okeelanta) (Site:palm beach)	2367.56
		00382-009-0386-000 - midway - replace defective transmitter-receiver ft(Site:st. lucie)	-196.75
		00383-009-0386-000 - sherman - replace defective transmitter-receiver f(Site:okeechobee)	0.01
		00384-009-0307-000 - yamato - replace line panel pl-346 on the germanto(Site:palm beach)	-579.53
		00384-009-0367-000 - miami - line terminal: replace line panel(knowlton(Site:dade)	-5262.28
		00384-009-0386-000 - martin - e* replace 230kv surgearresters u3&u4 col(Site:martin)	1205.14
		00385-009-0307-000 - okeelanta - (Site:palm beach)	87.02
		00385-009-0367-000 - railway - line terminal: replace line panel(knowlt(Site:dade)	-4275.65
		00386-009-0307-000 - riviera - 230kv autotransformer & indiantown 230kv(Site:palm beach)	14688.41
		00388-009-0339-000 - alico - protection improvement for capacitor banks(Site:lee)	-529.05
		00389-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach)	-0.01

Hearing Exhibit - 00007702

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00389-009-0339-000 - charlotte - protection improvement for capacitor b(Site:charlotte)	-1420.64
		00390-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach)	69.27
		00392-009-0386-000 - martin - replace 9g57 motor operator (Site:martin)	1646.31
		00393-009-0311-000 - c5 - (Site:brevard)	3147.36
		00393-009-0386-000 - midway - eol xsmn bkr repl: repl. bkr 8w116 (37-22(Site:st. lucie)	4996.46
		00394-009-0386-000 - bridge - replace line panels pl-900 and pl902 on t(Site:martin)	72.97
		00395-009-0339-000 - edison-hv cap banks - protection improvement for c(Site:lee)	3.94
		00396-009-0307-000 - recway - rbl-replace rtu s-644 for "swa" (Site:palm beach)	300.72
		00396-009-0311-000 - barna - *e - replace (3) 115kv station arresters s(Site:brevard)	458.83
		00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)	9473.66
		00397-009-0307-000 - ranch - *e replace defectived line trap fl-3114 (Site:palm beach)	-622.09
		00397-009-0311-000 - poinsett - *e bushing replacement: replace lv and (Site:orange)	963.08
		00397-009-0386-000 - midway - switch upgrade: replace six highvoltage d(Site:st. lucie)	15240.09
		00398-009-0307-000 - plumosus - line terminal: relocate bridge line to (Site:palm beach)	206.3
		00399-009-0307-000 - corbett - arrester/buswork replacement: upgrade fo(Site:palm beach)	6.09
		00399-009-0386-000 - midway - arrester/buswork replacement: upgrade one(Site:st. lucie)	-20.06
		00401-009-0311-000 - malabar - *up breaker replacement - replace 8w41 (Site:brevard)	6717.74
		00402-009-0307-000 - bryant - replace carrier set ftlnsb5 on the south (Site:palm beach)	240.94
		00403-009-0307-000 - corbett - replace line panels pl-940 and pl-536 on(Site:palm beach)	930.76
		00403-009-0367-000 - 8th street cable - battery replacement: replace de(Site:dade)	1488.46
		00405-009-0307-000 - okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)	867.3
		00406-009-0307-000 - yamato - surge arresters: replace ls and hs sa's o(Site:palm beach)	1637.2
		00407-009-0307-000 - cedar - surge arresters: replace hs and ls sa's on(Site:palm beach)	-1260.63
		00407-009-0386-000 - midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)	14791.7
		00408-009-0307-000 - south bay - surge arresters: replace hs & ls sa's (Site:palm beach)	1088.07
		00408-009-0386-000 - midway - replace defective transmitter-receiver ft(Site:st. lucie)	227.91
		00409-009-0307-000 - south bay - surge arresters: replace hs & ls sa's (Site:palm beach)	855.14
		00410-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)	512.31
		00410-009-0367-000 - levee - *e breaker replacement: replace failed 230(Site:dade)	1121.84
		00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)	1094.38
		00412-009-0307-000 - ranch - surge arresters: replace 230kv east and we(Site:palm beach)	14.94
		00413-009-0307-000 - cedar - *e - replace eol xsmn bkr 8w48 (37-229031-(Site:palm beach)	221.09
		00413-009-0319-000 - andytown - replace 230kv cap banks #3 & #4 (Site:broward)	8438.11
		00413-009-0339-000 - capri-hv cap banks - protection improvement for ca(Site:collier)	-442.51
		00414-009-0307-000 - south bay - (Site:palm beach)	851.19
		00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)	1110.38

Hearing Exhibit - 00007703

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)	18683.94
		00417-009-0367-000 - coconut grove - breaker replacement: replace one h(Site:dade)	0.02
		00417-009-0386-000 - sherman - replace carrier set ft-670 & tt equip. p(Site:okeechobee)	219.71
		00418-009-0307-000 - ranch - repl. bkrs 7w14, 7w17, 7w45, 7w53 & 7w68 (Site:palm beach)	249.88
		00418-009-0339-000 - orange river - replace aclcs #7 and #8 (Site:lee)	495.41
		00418-009-0367-000 - market - breaker replacement: replace four hv brea(Site:dade)	55.93
		00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)	24346.37
		00419-009-0339-000 - charlotte - upgrd. (Site:charlotte)	10.06
		00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)	17011.43
		00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)	14789.67
		00420-009-0309-000 - volusia - replace oscillograph with dfr (Site:volusia)	481.54
		00420-009-0367-000 - greynolds - ampacity increase: replace switch (Site:dade)	1339.12
		00421-009-0307-000 - corbett - *e replace defective transmitter-receive(Site:palm beach)	0
		00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)	1229.61
		00422-009-0386-000 - martin - *e replace defective coupling capacitor v(Site:martin)	0.02
		00424-009-0307-000 - corbett - upgrade bay #3 for 3000a and terminate 1(Site:palm beach)	18757.29
		00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)	7828.78
		00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)	25651.5
		00425-009-0319-000 - laudania - remove the aventura- laudania 230kv tra(Site:broward)	2691.91
		00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	9214.64
		00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)	25174.4
		00426-009-0339-000 - charlotte - replace 8w30, 8w48 and 8w52 (Site:charlotte)	760.29
		00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	14200.43
		00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)	12205.98
		00427-009-0386-000 - midway - *e replace defective battery charger bc-0(Site:st. lucie)	0.01
		00428-009-0307-000 - corbett - *e surge arresters: replace 230kv west b(Site:palm beach)	867.21
		00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)	7513.43
		00429-009-0307-000 - south bay - replace line panel pl-522 on the osceo(Site:palm beach)	1953.66
		00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)	7395.46
		00430-009-0307-000 - osceola - replace carrier set ft-1019 (Site:palm beach)	228.6
		00430-009-0386-000 - st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)	3074.99
		00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach)	5325.84
		00431-009-0319-000 - oakland park - gis option - add 230kv autotx#1 & c(Site:broward)	-5332.36
		00431-009-0386-000 - indiantown - bkr repl: replace xsmn bkrs 8w122, 8w(Site:martin)	19314.78
		00432-009-0307-000 - corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)	2724.52
		00432-009-0319-000 - oakland park - gis option - replace six 138kv oil (Site:broward)	7559.86

Hearing Exhibit - 00007704

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00432-009-0367-000 - dade - replace defective digital fault recorder (Site:dade)	1793.55
		00433-009-0319-000 - conservation - add oakland park line terminal (Site:broward)	15.32
		00433-009-0367-000 - 40th street - replace defective transmitter-receiv(Site:dade)	0.08
		00434-009-0319-000 - oakland park - upgrade ampacity to 1600 amps op-op(Site:broward)	-2882.93
		00434-009-0339-000 - lazy acres - replace rtu (Site:lee)	2299.87
		00434-009-0367-000 - little river - replace defective transmitter-recei(Site:dade)	0.07
		00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)	12818.03
		00437-009-0319-000 - andytown - replace panel pl-537 and pl-539 on mart(Site:broward)	243.63
		00437-009-0367-000 - dade - line panel replacement: levee#2 230kv line (Site:dade)	-226.34
		00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie)	15992.91
		00438-009-0319-000 - andytown - replace panel pl-502 and pl-504 on oran(Site:broward)	1106.96
		00438-009-0367-000 - levee - panel replacement: replace line panel for (Site:dade)	785.36
		00439-009-0367-000 - levee - line panel replacement: davis #2 230kv lin(Site:dade)	-975.7
		00440-009-0386-000 - midway - replace line panels pl-939 and pl-566 on (Site:st. lucie)	2431.6
		00441-009-0386-000 - turnpike - ralls 230kv line - fmpa (cut midway-tur(Site:st. lucie)	5899.59
		00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)	9410.66
		00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)	4761
		00443-009-0319-000 - conservation - install spare autotx with connectio(Site:broward)	315.13
		00446-009-0309-000 - volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)	854.17
		00446-009-0339-000 - charlotte - inst. two-108.5mvar, 230kv cap. (Site:charlotte)	0.35
		00447-009-0307-000 - south bay - (Site:palm beach)	331.02
		00447-009-0319-000 - broward - replace cb#3 switch 7f88 (Site:broward)	1200.37
		00447-009-0339-000 - lazy acres - add 138kv bus (Site:lee)	916.72
		00447-009-0367-000 - railway - throwover panel replacement: replace thr(Site:dade)	163.35
		00448-009-0307-000 - ranch - *e replace defective ccvt fp-2146 (Site:palm beach)	624.72
		00448-009-0309-000 - volusia - replace 230kv, 80mvar cap bank at volusi(Site:volusia)	4397.88
		00448-009-0367-000 - coconut grove - breaker replacement: replace two 1(Site:dade)	8880.37
		00449-009-0307-000 - plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach)	5563.08
		00449-009-0367-000 - little river - tuning unit replacement: replace tw(Site:dade)	2037.35
		00450-009-0307-000 - corbett - *e arrester replacement: replace hv arre(Site:palm beach)	218.9
		00450-009-0319-000 - broward - replace pg-159 with dfr (Site:broward)	1406.38
		00451-009-0367-000 - coconut grove - panel replacement: upgrade panel p(Site:dade)	-247.73
		00452-009-0339-000 - ft myers swyd - replace substation communication f(Site:lee)	272.69
		00452-009-0386-000 - emerson - replace three (3ea) defectived transmitt(Site:st. lucie)	772.42
		00453-009-0339-000 - ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)	234.87
		00453-009-0367-000 - levee - panel replacement: upgrade two line panels(Site:dade)	255.72

Hearing Exhibit - 00007705

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00453-009-0386-000 - west - rbl replace defectived transmitter receiver(Site:indian river)	-7.21
		00454-009-0339-000 - charlotte - add metering for vandolah (hardee) 230(Site:charlotte)	1045.19
		00454-009-0367-000 - riverside - dfr replacement: upgrade emax pg-0142 (Site:dade)	7918.9
		00455-009-0339-000 - charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte)	46.08
		00455-009-0367-000 - miami - panel pl-0801 replacement: upgrading panel(Site:dade)	915
		00456-009-0319-000 - andytown - e*-(unp) replace 230kv breaker 8w4 (Site:broward)	971.59
		00456-009-0367-000 - venetian - autotx: install a 138kv terminal/ autot(Site:dade)	961.88
		00456-009-0386-000 - emerson - *e - replace throwover panel on auto tx (Site:st. lucie)	257.43
		00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte)	340.03
		00458-009-0319-000 - andytown - replace line panel on conservation #3 w(Site:broward)	0.02
		00458-009-0386-000 - martin - replace (6) 500kv ccvt's and (2) wave tra(Site:martin)	2714.42
		00459-009-0319-000 - conservation - replace line panel on andytown #3 w(Site:broward)	129.77
		00459-009-0339-000 - orange river - replace primary & secondary diff. p(Site:lee)	4943.89
		00459-009-0386-000 - emerson - add 138kv east bus differential and remo(Site:st. lucie)	15226.79
		00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)	8265.74
		00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade)	2445.19
		00461-009-0386-000 - warfield - *e replace defective battery bank b-161(Site:martin)	1278.69
		00462-009-0339-000 - orange river - orange river - transfer trip replac(Site:lee)	1687.16
		00462-009-0386-000 - martin - *e replace (3ea) defectived ccvt's (Site:martin)	1258.05
		00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte)	3029.07
		00464-009-0386-000 - warfield - *e arrester replacement: replace failed(Site:martin)	1180.26
		00465-009-0367-000 - market - *h arrester replacement: replacesix line (Site:dade)	23.94
		00466-009-0309-000 - duval - replaec line protection panels on thalmann(Site:duval)	588.71
		00466-009-0319-000 - lauderdale - e*- (unp) - replace three(3) 230kv sa(Site:broward)	174.84
		00466-009-0386-000 - martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin)	1650.98
		00467-009-0339-000 - alico - *e: replace (3) 138kv ccvts (Site:lee)	1141.7
		00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)	72304.98
		00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)	29857.2
		00468-009-0386-000 - midway - add new 138kv midway-hartman #2 line in b(Site:st. lucie)	1103.59
		00469-009-0386-000 - midway - replace (3) defective ccvt's on the emers(Site:st. lucie)	2167.35
		00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte)	2193.69
		00470-009-0386-000 - martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)	982.35
		00471-009-0339-000 - ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)	47.43
		00472-009-0386-000 - sandpiper - replace line panel pl-750 on the midwa(Site:martin)	1474.36
		00474-009-0309-000 - sanford plant - replace (16) 50ka 230kv breakers f(Site:volusia)	14795.59
		00474-009-0319-000 - sistrunk - *e- (unp) -replace one(1) 138kv 7w21 br(Site:broward)	-232.08

Hearing Exhibit - 00007706

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00474-009-0386-000 - martin - replace (3) 230kv ccvt's on gen. unit #4 (Site:martin)	4.27
		00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade)	3691.76
		00480-009-0319-000 - port everglades - insulator replacement: replace 2(Site:broward)	-1409.15
		00480-009-0367-000 - dade - replace bkrs 7w11 & 7w61 (Site:dade)	3498.22
		00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval)	2963.06
		00481-009-0367-000 - levee - replace bkr 8w14 (Site:dade)	1160.32
		00482-009-0309-000 - deland - replace defective transmitter-receiver ft(Site:volusia)	4.09
		00482-009-0367-000 - riverside - *e arrester replacement: replace faile(Site:dade)	38.02
		00483-009-0319-000 - lauderdale - breaker replacement: replace one hv b(Site:broward)	239.24
		00483-009-0367-000 - miami shores - panel replacement: replace one line(Site:dade)	3724.22
		00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)	30531.44
		00488-009-0309-000 - deland - replace carrier set ft-0805 on the sanfor(Site:volusia)	5.56
		00488-009-0319-000 - broward - rbl- replace 138kv breaker 7w37 (Site:broward)	209.91
		00489-009-0309-000 - edgewater high voltage ca - replace hv cap bank& a(Site:volusia)	8579.77
		00489-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)	5.32
		00490-009-0309-000 - bradford - replace arresters on bx#49-1013 (Site:bradford)	-260.82
		00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade)	17980.87
		00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam)	-11713.35
		00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade)	23477.43
		00492-009-0309-000 - sanford plant - add 230kv bus tie breaker between (Site:volusia)	50.76
		00492-009-0319-000 - port everglades - replace bkr 8w23 (Site:broward)	346.69
		00492-009-0367-000 - levee - line panel replacement: replace two line p(Site:dade)	8416.9
		00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler)	5698.36
		00494-009-0367-000 - levee - transfer trip replacement: replace transfe(Site:dade)	1974.03
		00495-009-0309-000 - millcreek - replace breakers 8w45,8w59,8w32 (Site:st. johns)	-39.95
		00495-009-0367-000 - miami shores - battery replacement: replace defect(Site:dade)	820.6
		00497-009-0309-000 - duval - replace trans breaker 8w20 and 8w10 (Site:duval)	1443.08
		00498-009-0309-000 - duval - install new 2-230kv cap banks w/ string bu(Site:duval)	4696.46
		00501-009-0319-000 - port everglades - e*-(unp)- replace three(3) start(Site:broward)	231.17
		00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade)	1675.22
		00502-009-0319-000 - broward - bus replacement: replace riser busses (Site:broward)	111.84
		00502-009-0367-000 - miami shores - line terminal: add a terminal for n(Site:dade)	647.51
		00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)	9726.5
		00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler)	447.98
		00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)	48688.13
		00504-009-0367-000 - indian creek - *e ccvt's replacement: replace thre(Site:dade)	921.59

Hearing Exhibit - 00007707

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval)	9984.18
		00505-009-0319-000 - port everglades - e*- replace motor operator 7g157(Site:broward)	-283.2
		00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler)	4600.99
		00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia)	4176.2
		00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade)	4165.07
		00508-009-0309-000 - putnam sub - replace line protection on the korona(Site:putnam)	4750.74
		00509-009-0309-000 - volusia - replace line protection on the korona 23(Site:volusia)	4150.35
		00509-009-0367-000 - roney - *e battery replacement: replace defective (Site:dade)	987.93
		00510-009-0309-000 - sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia)	14.75
		00510-009-0367-000 - 40th street - *e - replace transformer 491015009 w(Site:dade)	44079.97
		00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)	2338.28
		00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward)	2064.67
		00513-009-0309-000 - st johns - ampacity inc: replace one line-trap on (Site:st. johns)	-389.75
		00514-009-0309-000 - duval - *e emergency er to replace failed breaker (Site:duval)	515.94
		00514-009-0319-000 - port everglades - *e breaker replacement: replace (Site:broward)	50.07
		00517-009-0319-000 - andytown - ccvt replacement: replace 10 defective (Site:broward)	2524.85
		00517-009-0367-000 - levee - transfer trip replacement: (Site:dade)	811.38
		00518-009-0319-000 - port everglades - *e replacement: replace ohgw uni(Site:broward)	1000.4
		00519-009-0309-000 - baldwin - replace tuning unit fu0044 (Site:duval)	209.47
		00519-009-0319-000 - port everglades - arrester removal: (Site:broward)	8053.12
		00520-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)	295.76
		00521-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)	311.33
		00522-009-0309-000 - rice - replace res power fuse switch 4l114 (Site:putnam)	162.67
		00522-009-0319-000 - broward - wave trap replacement: (Site:broward)	1279.7
		00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)	4585.83
		00525-009-0319-000 - broward - *e breaker replacement:replace failed br(Site:broward)	555.53
		00526-009-0309-000 - sanford plant - re-enforced (Site:volusia)	18301.83
		00526-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	1194.69
		00527-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	211.28
		00528-009-0319-000 - broward - switch replacement: replace two disc swi(Site:broward)	3380.05
		00529-009-0309-000 - duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval)	-1369.94
		00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward)	11678.23
		00530-009-0319-000 - broward - carrier replace: (Site:broward)	-0.47
		00531-009-0319-000 - conservation - carrier replace: replace carrier ft(Site:broward)	67.34
		00532-009-0319-000 - lauderdale - *e motor operator replacement: replac(Site:broward)	70.7
		00533-009-0319-000 - lauderdale - (Site:broward)	427.87

Hearing Exhibit - 00007708

Account 353
Cost of Removal

Ledger Year	Reason	Work Orders	Total
2007	A=SYSTEM UPGRADE / NEW S	00536-009-0309-000 - baldwin - replace panel pl-203 on the columbia 115(Site:duval)	14239.24
		00537-009-0309-000 - bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)	2466.58
		00541-009-0319-000 - broward - *e (Site:broward)	7439.83
		00542-009-0319-000 - ashmont - rbl - replace rtu s-0633 and (Site:broward)	623.17
		00543-009-0319-000 - ashmont - rbl - (Site:broward)	1750.55
		00545-009-0319-000 - broward - *e (Site:broward)	7526.47
		00546-009-0319-000 - broward - *e ccvt replacement: (Site:broward)	194.4
		00547-009-0319-000 - port everglades - *e ccvt replacement: (Site:broward)	571.21
		00548-009-0319-000 - lauderdale - *e ccvt replacement: (Site:broward)	1815.88
		00549-009-0319-000 - broward - *e arrester replacement: replace failed (Site:broward)	4985.5
		00551-009-0319-000 - laudania - replace defective battery bank b-1310 (Site:broward)	1115.83
		00552-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	1191.26
		00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval)	4858.02
		00554-009-0319-000 - port everglades - *e arrester replacement: replace(Site:broward)	2013.41
		00555-009-0319-000 - lauderdale - arrester replacement: replace failed (Site:broward)	963.26
		00558-009-0309-000 - baldwin - breaker replacement: replace 6w26 and 6w(Site:duval)	11311.19
		00559-009-0309-000 - columbia - breaker replacement: replace 6w54 (Site:columbia)	6580.75
		00561-009-0319-000 - lauderdale - oscillograph replacement: replace osc(Site:broward)	1592.63
		00562-009-0309-000 - matanzas high voltage cap - cap bank replacement: (Site:st. johns)	8517.31
		00562-009-0319-000 - broward - (Site:broward)	173.32
		00564-009-0319-000 - andytown - transfer trip replacement: (Site:broward)	568.23
		00565-009-0309-000 - sanford plant - repl sw 8g139 for amp upgrade on s(Site:volusia)	515.21
		00566-009-0309-000 - interlachen high voltage - capbank replacement: re(Site:putnam)	4385.48
	A=SYSTEM UPGRADE / NEW SYSTEM Total		3032609.96
	I=DAMAGED / DESTROYED	00004-009-0749-000 - port everglades gsu u1&2 - replace coolers on gsu (Site:broward)	100.04
		00440-009-0339-000 - lazy acres - install new metering units & relocate(Site:lee)	341.98
		00456-009-0339-000 - charlotte - *e-replace 8g117 (Site:charlotte)	8411.93
	I=DAMAGED / DESTROYED Total		8853.95
	C=DETERIORATION / FAILURE	00112-009-0369-000 - laurelwood - - replace defective carrier set ft-06(Site:venice)	-53.79
		00314-009-0369-000 - johnson - *e replace (Site:manatee)	11189.57
	C=DETERIORATION / FAILURE Total		11135.78
	D=DECOMMISSION / RESERVE	00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward)	3061.99
	D=DECOMMISSION / RESERVE SHUTDOWN Total		3061.99
2007 Total			3056219.5
Grand Total			3056219.5

Hearing Exhibit - 00007709

Electric	Transmission	Electric	2007	00002-009-0749-000
Electric	Transmission	Electric	2007	00002-009-0749-000
Electric	Transmission	Electric	2007	00003-009-0749-000
Electric	Transmission	Electric	2007	00003-009-0749-000
Electric	Transmission	Electric	2007	00004-009-0749-000
Electric	Transmission	Electric	2007	00004-009-0831-000
Electric	Transmission	Electric	2007	00005-009-0749-000
Electric	Transmission	Electric	2007	00006-009-0149-000
Electric	Transmission	Electric	2007	00006-009-0149-000
Electric	Transmission	Electric	2007	00006-009-0549-000
Electric	Transmission	Electric	2007	00006-009-0549-000
Electric	Transmission	Electric	2007	00006-009-0749-000
Electric	Transmission	Electric	2007	00006-009-0749-000
Electric	Transmission	Electric	2007	00007-009-0749-000
Electric	Transmission	Electric	2007	00007-009-0749-000
Electric	Transmission	Electric	2007	00008-009-0749-000
Electric	Transmission	Electric	2007	00008-009-0831-000
Electric	Transmission	Electric	2007	00102-009-0307-000
Electric	Transmission	Electric	2007	00102-009-0686-000
Electric	Transmission	Electric	2007	00111-009-0384-000
Electric	Transmission	Electric	2007	00112-009-0369-000
Electric	Transmission	Electric	2007	00242-009-0311-000
Electric	Transmission	Electric	2007	00253-009-0339-000
Electric	Transmission	Electric	2007	00267-009-0307-000
Electric	Transmission	Electric	2007	00270-009-0307-000
Electric	Transmission	Electric	2007	00271-009-0367-000
Electric	Transmission	Electric	2007	00275-009-0379-000
Electric	Transmission	Electric	2007	00277-009-0311-000
Electric	Transmission	Electric	2007	00277-009-0379-000
Electric	Transmission	Electric	2007	00277-009-0379-000
Electric	Transmission	Electric	2007	00279-009-0311-000
Electric	Transmission	Electric	2007	00281-009-0379-000
Electric	Transmission	Electric	2007	00281-009-0379-000
Electric	Transmission	Electric	2007	00281-009-0379-000
Electric	Transmission	Electric	2007	00283-009-0379-000
Electric	Transmission	Electric	2007	00287-009-0369-000
Electric	Transmission	Electric	2007	00289-009-0307-000
Electric	Transmission	Electric	2007	00289-009-0379-000
Electric	Transmission	Electric	2007	00290-009-0379-000
Electric	Transmission	Electric	2007	00291-009-0311-000
Electric	Transmission	Electric	2007	00292-009-0379-000
Electric	Transmission	Electric	2007	00293-009-0379-000
Electric	Transmission	Electric	2007	00293-009-0379-000
Electric	Transmission	Electric	2007	00293-009-0386-000
Electric	Transmission	Electric	2007	00294-009-0369-000
Electric	Transmission	Electric	2007	00294-009-0379-000
Electric	Transmission	Electric	2007	00295-009-0379-000
Electric	Transmission	Electric	2007	00295-009-0379-000
Electric	Transmission	Electric	2007	00296-009-0367-000
Electric	Transmission	Electric	2007	00297-009-0379-000

Electric	Transmission	Electric	2007	00298-009-0379-000
Electric	Transmission	Electric	2007	00299-009-0379-000
Electric	Transmission	Electric	2007	00299-009-0379-000
Electric	Transmission	Electric	2007	00299-009-0386-000
Electric	Transmission	Electric	2007	00300-009-0379-000
Electric	Transmission	Electric	2007	00301-009-0379-000
Electric	Transmission	Electric	2007	00306-009-0379-000
Electric	Transmission	Electric	2007	00306-009-0379-000
Electric	Transmission	Electric	2007	00307-009-0379-000
Electric	Transmission	Electric	2007	00307-009-0379-000
Electric	Transmission	Electric	2007	00308-009-0307-000
Electric	Transmission	Electric	2007	00308-009-0386-000
Electric	Transmission	Electric	2007	00308-009-0386-000
Electric	Transmission	Electric	2007	00309-009-0379-000
Electric	Transmission	Electric	2007	00309-009-0379-000
Electric	Transmission	Electric	2007	00311-009-0379-000
Electric	Transmission	Electric	2007	00312-009-0307-000
Electric	Transmission	Electric	2007	00312-009-0339-000
Electric	Transmission	Electric	2007	00312-009-0379-000
Electric	Transmission	Electric	2007	00313-009-0379-000
Electric	Transmission	Electric	2007	00314-009-0369-000
Electric	Transmission	Electric	2007	00315-009-0369-000
Electric	Transmission	Electric	2007	00316-009-0386-000
Electric	Transmission	Electric	2007	00318-009-0307-000
Electric	Transmission	Electric	2007	00318-009-0379-000
Electric	Transmission	Electric	2007	00320-009-0379-000
Electric	Transmission	Electric	2007	00321-009-0379-000
Electric	Transmission	Electric	2007	00321-009-0379-000
Electric	Transmission	Electric	2007	00325-009-0379-000
Electric	Transmission	Electric	2007	00328-009-0379-000
Electric	Transmission	Electric	2007	00328-009-0379-000
Electric	Transmission	Electric	2007	00329-009-0339-000
Electric	Transmission	Electric	2007	00329-009-0379-000
Electric	Transmission	Electric	2007	00329-009-0379-000
Electric	Transmission	Electric	2007	00330-009-0379-000
Electric	Transmission	Electric	2007	00330-009-0379-000
Electric	Transmission	Electric	2007	00331-009-0379-000
Electric	Transmission	Electric	2007	00331-009-0379-000
Electric	Transmission	Electric	2007	00333-009-0369-000
Electric	Transmission	Electric	2007	00334-009-0369-000
Electric	Transmission	Electric	2007	00335-009-0307-000
Electric	Transmission	Electric	2007	00335-009-0307-000
Electric	Transmission	Electric	2007	00335-009-0369-000
Electric	Transmission	Electric	2007	00335-009-0386-000
Electric	Transmission	Electric	2007	00336-009-0307-000
Electric	Transmission	Electric	2007	00336-009-0386-000
Electric	Transmission	Electric	2007	00337-009-0307-000
Electric	Transmission	Electric	2007	00337-009-0311-000
Electric	Transmission	Electric	2007	00337-009-0367-000
Electric	Transmission	Electric	2007	00337-009-0367-000
Electric	Transmission	Electric	2007	00338-009-0307-000

Electric	Transmission	Electric	2007	00339-009-0311-000
Electric	Transmission	Electric	2007	00340-009-0307-000
Electric	Transmission	Electric	2007	00340-009-0307-000
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Electric	Transmission	Electric	2007	00517-009-0367-000
Electric	Transmission	Electric	2007	00518-009-0319-000
Electric	Transmission	Electric	2007	00519-009-0309-000
Electric	Transmission	Electric	2007	00519-009-0319-000
Electric	Transmission	Electric	2007	00519-009-0319-000
Electric	Transmission	Electric	2007	00520-009-0319-000
Electric	Transmission	Electric	2007	00521-009-0319-000
Electric	Transmission	Electric	2007	00521-009-0319-000
Electric	Transmission	Electric	2007	00522-009-0309-000
Electric	Transmission	Electric	2007	00522-009-0319-000
Electric	Transmission	Electric	2007	00524-009-0319-000
Electric	Transmission	Electric	2007	00524-009-0319-000
Electric	Transmission	Electric	2007	00525-009-0319-000
Electric	Transmission	Electric	2007	00526-009-0309-000
Electric	Transmission	Electric	2007	00526-009-0319-000
Electric	Transmission	Electric	2007	00526-009-0319-000
Electric	Transmission	Electric	2007	00527-009-0319-000
Electric	Transmission	Electric	2007	00527-009-0319-000
Electric	Transmission	Electric	2007	00528-009-0319-000
Electric	Transmission	Electric	2007	00528-009-0319-000
Electric	Transmission	Electric	2007	00529-009-0309-000
Electric	Transmission	Electric	2007	00529-009-0319-000
Electric	Transmission	Electric	2007	00529-009-0319-000
Electric	Transmission	Electric	2007	00530-009-0319-000
Electric	Transmission	Electric	2007	00531-009-0319-000
Electric	Transmission	Electric	2007	00532-009-0319-000
Electric	Transmission	Electric	2007	00533-009-0319-000
Electric	Transmission	Electric	2007	00533-009-0319-000
Electric	Transmission	Electric	2007	00536-009-0309-000
Electric	Transmission	Electric	2007	00537-009-0309-000
Electric	Transmission	Electric	2007	00541-009-0319-000
Electric	Transmission	Electric	2007	00541-009-0319-000
Electric	Transmission	Electric	2007	00542-009-0319-000
Electric	Transmission	Electric	2007	00542-009-0319-000
Electric	Transmission	Electric	2007	00543-009-0319-000
Electric	Transmission	Electric	2007	00543-009-0319-000
Electric	Transmission	Electric	2007	00545-009-0319-000

Electric	Transmission	Electric	2007	00546-009-0319-000
Electric	Transmission	Electric	2007	00547-009-0319-000
Electric	Transmission	Electric	2007	00547-009-0319-000
Electric	Transmission	Electric	2007	00548-009-0319-000
Electric	Transmission	Electric	2007	00548-009-0319-000
Electric	Transmission	Electric	2007	00549-009-0319-000
Electric	Transmission	Electric	2007	00551-009-0319-000
Electric	Transmission	Electric	2007	00551-009-0319-000
Electric	Transmission	Electric	2007	00552-009-0319-000
Electric	Transmission	Electric	2007	00553-009-0309-000
Electric	Transmission	Electric	2007	00553-009-0309-000
Electric	Transmission	Electric	2007	00554-009-0319-000
Electric	Transmission	Electric	2007	00555-009-0319-000
Electric	Transmission	Electric	2007	00558-009-0309-000
Electric	Transmission	Electric	2007	00559-009-0309-000
Electric	Transmission	Electric	2007	00561-009-0319-000
Electric	Transmission	Electric	2007	00562-009-0309-000
Electric	Transmission	Electric	2007	00562-009-0319-000
Electric	Transmission	Electric	2007	00562-009-0319-000
Electric	Transmission	Electric	2007	00563-009-0319-000
Electric	Transmission	Electric	2007	00563-009-0319-000
Electric	Transmission	Electric	2007	00564-009-0319-000
Electric	Transmission	Electric	2007	00565-009-0309-000
Electric	Transmission	Electric	2007	00566-009-0309-000
Electric	Transmission	Electric	2007	04788-070-0950-007

port everglades gsu u1&2 - replace gsu transformer(Site:broward)	108300
port everglades gsu u1&2 - replace gsu transformer(Site:broward)	108300
port everglades gsu u1&2 - gsu tx replacement: rep(Site:broward)	108300
port everglades gsu u1&2 - gsu tx replacement: rep(Site:broward)	108300
port everglades gsu u1&2 - replace coolers on gsu (Site:broward)	108300
turkey point gsu u3&4 - transformer replacement: r(Site:dade)	108300
lauderdale gsu gt - *e replacement: replace failed(Site:broward)	108300
putnam gsu u1&2 - replace unit #2 st bx#49-0108 (Site:putnam)	108300
putnam gsu u1&2 - replace unit #2 st bx#49-0108 (Site:putnam)	108300
ft myers gsu gt - replace tx bushings (Site:lee)	108300
ft myers gsu gt - replace tx bushings (Site:lee)	108300
port everglades gsu gt - *e transformer replacemen(Site:broward)	108300
port everglades gsu gt - *e transformer replacemen(Site:broward)	108300
port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)	108300
port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)	108300
lauderdale gsu gt - arrester replacement: (Site:broward)	108300
turkey point gsu u3&4 - pp-transformer replacement(Site:dade)	108300
south bay - remove fault locator py-18 (Site:south bay)	108300
decommission equipment transmission breakers (Site:various)	108300
reserve trans dade - cooler replacement: replace t(Site:dade)	108300
laurelwood - - replace defective carrier set ft-06(Site:venice)	108300
brevard - rbl- add oleander (Site:brevard)	108300
whidden - merchant plant dcgc interconnection (des(Site:desoto)	108300
pratt & whitney - mol/des-upgrade equipment in rin(Site:palm beach)	108300
yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach)	108300
overtown - trans sub: construct a 230kv auto tx ba(Site:dade)	108300
flagami - wave trap replacement: (Site:dade)	108300
malabar - replace disconnect switches on north mid(Site:brevard)	108300
davis - ampacity upgrade: replace wave trap (Site:dade)	108300
davis - ampacity upgrade: replace wave trap (Site:dade)	108300
orsino - ciac: site expansion, installation of hv (Site:brevard)	108300
davis - breaker replacement: replace three hv brea(Site:dade)	108300
davis - breaker replacement: replace three hv brea(Site:dade)	108300
davis - breaker replacement: replace three hv brea(Site:dade)	108300
davis - fals: (Site:dade)	108300
laurelwood - replacement of oscillograph pg-0074 (Site:sarasota)	108300
ranch - repl 1200a linetrap w/ 2000a (Site:palm beach)	108300
davis - breaker replacement: replace 230 kv breake(Site:dade)	108300
south miami - breaker replacement: replace five hv(Site:dade)	108300
orsino - replace two line panels, ccvts & line tra(Site:brevard)	108300
florida city - switch replacement: replace 138kv s(Site:dade)	108300
south miami - ampacity upgrade: replace line switc(Site:dade)	108300
south miami - ampacity upgrade: replace line switc(Site:dade)	108300
indiantown - add 230kv bay #4 for pmr #2 & bay #3s(Site:martin)	108300
johnson - (Site:manatee)	108300
turkey point - *e cooler replacement: replace cool(Site:dade)	108300
davis - replace defective digital fault recorder (Site:dade)	108300
davis - replace defective digital fault recorder (Site:dade)	108300
dade - line terminal: add 230kv terminal for overt(Site:dade)	108300
turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade)	108300

turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade)	108300
turkey point - repl swyd insul. assoc w/se bus w/r(Site:dade)	108300
turkey point - repl swyd insul. assoc w/se bus w/r(Site:dade)	108300
bridge - add indiantown #2 230kv terminal (Site:martin)	108300
turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade)	108300
davis - line panel replacements: levee #2 230kv li(Site:dade)	108300
florida city - relay: add high speed relaying to t(Site:dade)	108300
florida city - relay: add high speed relaying to t(Site:dade)	108300
turkey point - line relay: add high speed relaying(Site:dade)	108300
turkey point - line relay: add high speed relaying(Site:dade)	108300
yamato - replace 138kv auto tx switches (Site:palm beach)	108300
martin - add phase reactors between the 500kv and (Site:martin)	108300
martin - add phase reactors between the 500kv and (Site:martin)	108300
turkey point - switch replacement: replace four hv(Site:dade)	108300
turkey point - switch replacement: replace four hv(Site:dade)	108300
davis - line panel replacement: levee #1 230kv lin(Site:dade)	108300
corbett - replace rtu s-882 (Site:palm beach)	108300
alico - replace oscillograph with dfr (Site:lee)	108300
flagami - *e ccvt replacement: replace failed ccvt(Site:dade)	108300
flagami - * e tuning unit replacement: replace def(Site:dade)	108300
johnson - *e replace (Site:manatee)	108300
ringling - replace cap bank w/ 75 mvar bank (Site:sarasota)	108300
martin - ampacity upgrade bay#7 to 3000 amps (Site:martin)	108300
ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)	108300
cutler - breaker replacement: replace two 138kv oi(Site:dade)	108300
turkey point - arrester replacement: replace hv ca(Site:dade)	108300
davis - wave trap replacement: replace two wave tr(Site:dade)	108300
davis - wave trap replacement: replace two wave tr(Site:dade)	108300
flagami - *e arrester replacement: (Site:dade)	108300
flagami - ccvt replacement: (Site:dade)	108300
flagami - ccvt replacement: (Site:dade)	108300
alico - support terry transmission project (Site:lee)	108300
davis - *e switch replacement: replace failed hv s(Site:dade)	108300
davis - *e switch replacement: replace failed hv s(Site:dade)	108300
turkey point - ccvt replacement: replace one 245kv(Site:dade)	108300
turkey point - ccvt replacement: replace one 245kv(Site:dade)	108300
flagami - switch replacement: replace 7g49 (Site:dade)	108300
flagami - switch replacement: replace 7g49 (Site:dade)	108300
childs - replace rtu (Site:highlands)	108300
cortez - replace line panel pl 606 (Site:manatee)	108300
west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)	108300
west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)	108300
ringling - replace line panel pl-142 (Site:sarasota)	108300
turnpike - replace line panels pl-929 and pl-930 o(Site:st. lucie)	108300
west palm beach - replace 138kv capacitor bank 220(Site:palm beach)	108300
bridge - replace line panels pl-901 and pl-903 on (Site:martin)	108300
ranch - replace 230kv capacitor bank 220180078 (Site:palm beach)	108300
malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard)	108300
gratigny - autotx addition: install 560mva autotx (Site:dade)	108300
gratigny - autotx addition: install 560mva autotx (Site:dade)	108300
ranch - replace 230kv capacitor bank 220595006 (Site:palm beach)	108300

brevard - repl. (1) trap at poinsett #2 line termi(Site:brevard)	108300
south bay - replace rtu s-539 (Site:palm beach)	108300
south bay - replace rtu s-539 (Site:palm beach)	108300
midway - replace free standing ct's on breakers w9(Site:st. lucie)	108300
riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)	108300
riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)	108300
turkey point - ccvt's replacement: replace three ((Site:dade)	108300
cape canaveral - replace 3-230kv (Site:brevard)	108300
cape canaveral - replace breaker 8w16 (Site:brevard)	108300
manatee - *e replace defective transfer trip carri(Site:manatee)	108300
manatee - *e replace defective transfer trip carri(Site:manatee)	108300
manatee - *e replace defective transfer trip carri(Site:manatee)	108300
riviera - replace line panel pl-324 on the plumosu(Site:palm beach)	108300
crawley tap - remove wavetrap on the crawley tap l(Site:manatee)	108300
crawley tap - remove wavetrap on the crawley tap l(Site:manatee)	108300
martin - replace rtu s-570 (Site:martin)	108300
plumosus - replace line panel pl-895 on the rivier(Site:palm beach)	108300
ringling - breaker replacement: replace five trans(Site:sarasota)	108300
ringling - breaker replacement: replace five trans(Site:sarasota)	108300
sherman - replace oscillograph pg-0098 w/dfr (Site:okeechobee)	108300
ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)	108300
ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)	108300
ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)	108300
martin - replace (Site:martin)	108300
ranch - eol* replace line trap on the riviera 138k(Site:palm beach)	108300
laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)	108300
laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)	108300
laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)	108300
hobe - (Site:martin)	108300
riviera - eol* replace line trap on the ranch 138k(Site:palm beach)	108300
johnson - arrester replacement: replace hv/lv arre(Site:manatee)	108300
johnson - arrester replacement: replace hv/lv arre(Site:manatee)	108300
norris - arrester replacement: replace arresters o(Site:brevard)	108300
childs - * replace defective potential transformer(Site:highlands)	108300
childs - * replace defective potential transformer(Site:highlands)	108300
manatee - replace hairpin jumpers and reconfigure (Site:manatee)	108300
624a - replace rusted aclc (Site:brevard)	108300
howard tran - *e replace arresters (Site:sarasota)	108300
indiantown - replace two line traps on the midway (Site:martin)	108300
north cape - replace rusted aclc (Site:brevard)	108300
venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota)	108300
orsino - replace rusted aclc (Site:brevard)	108300
c5 - replace 6l11 switch (Site:brevard)	108300
c5 - replace 6l11 switch (Site:brevard)	108300
malabar - *h arrester replacement: replace 230&138(Site:brevard)	108300
malabar - *h arrester replacement: replace 230&138(Site:brevard)	108300
collier - add orange river#2 line terminal (Site:collier)	108300
collier - add orange river#2 line terminal (Site:collier)	108300
south bay - *e (Site:palm beach)	108300
south cape - replace bkr's 6w149, (Site:brevard)	108300
south cape - install dfr (Site:brevard)	108300

greynolds - *e cable replacement: replace failed 1(Site:dade)	108300
greynolds - *e cable replacement: replace failed 1(Site:dade)	108300
germantown (trans) - 1042 - line terminals and aut(Site:palm beach)	108300
germantown (trans) - 1042 - line terminals and aut(Site:palm beach)	108300
yamato - replace transfer switch (Site:palm beach)	108300
st lucie - (Site:st. lucie)	108300
cocoa beach - (Site:brevard)	108300
cocoa beach - (Site:brevard)	108300
broward - add two(2) 230kv , 110mvars ungrounded c(Site:broward)	108300
broward - add two(2) 230kv , 110mvars ungrounded c(Site:broward)	108300
yamato - modify empty bay position for addition of(Site:palm beach)	108300
brevard - remove existing cocoa beach terminal equ(Site:brevard)	108300
brevard - remove existing cocoa beach terminal equ(Site:brevard)	108300
corbett - replace 230kv station post insulators (Site:palm beach)	108300
ft myers swyd - replace 138kv & 230kv operating bu(Site:lee)	108300
brevard - reconductor 138kv main busses (Site:brevard)	108300
brevard - reconductor 138kv main busses (Site:brevard)	108300
624a - replace breakers 6w38 and 6w74 (Site:brevard)	108300
624a - replace breakers 6w38 and 6w74 (Site:brevard)	108300
dade - line terminal: add a terminal for levee #3 (Site:dade)	108300
ranch - *e replace xsmn bkr. 7w25 and 7g10 (Site:palm beach)	108300
malabar - replace breakers 7w68 & 8w31 (Site:brevard)	108300
corbett - (Site:palm beach)	108300
cape canaveral - breaker replacement: (Site:brevard)	108300
cape canaveral - breaker replacement: (Site:brevard)	108300
midway - replace p&c eq. - st lucie 230kv line #1 (Site:st. lucie)	108300
midway - replace p&c eq. - st lucie 230kv line #1 (Site:st. lucie)	108300
malabar - replace line panels pl- 172 and pl-798 o(Site:brevard)	108300
indiantown - (Site:martin)	108300
indiantown - (Site:martin)	108300
south bay - replace line panel pl-521 (okeelanta) (Site:palm beach)	108300
midway - replace defective transmitter-receiver ft(Site:st. lucie)	108300
sherman - replace defective transmitter-receiver f(Site:okeechobee)	108300
yamato - replace line panel pl-346 on the germanto(Site:palm beach)	108300
miami - line terminal: replace line panel(knowlton(Site:dade)	108300
martin - e* replace 230kv surgearresters u3&u4 col(Site:martin)	108300
okeelanta - (Site:palm beach)	108300
railway - line terminal: replace line panel(knowlt(Site:dade)	108300
riviera - 230kv autotransformer & indiantown 230kv(Site:palm beach)	108300
alico - protection improvement for capacitor banks(Site:lee)	108300
ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach)	108300
charlotte - protection improvement for capacitor b(Site:charlotte)	108300
ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach)	108300
martin - replace 9g57 motor operator (Site:martin)	108300
martin - replace 9g57 motor operator (Site:martin)	108300
c5 - (Site:brevard)	108300
midway - eol xsmn bkr repl: repl. bkr 8w116 (37-22(Site:st. lucie)	108300
bridge - replace line panels pl-900 and pl902 on t(Site:martin)	108300
edison-hv cap banks - protection improvement for c(Site:lee)	108300
recway - rbl-replace rtu s-644 for "swa" (Site:palm beach)	108300
barna - *e - replace (3) 115kv station arresters s(Site:brevard)	108300

barna - *e - replace (3) 115kv station arresters s(Site:brevard)	108300
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)	108300
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)	108300
oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)	108300
ranch - *e replace defectived line trap fl-3114 (Site:palm beach)	108300
poinsett - *e bushing replacement: replace lv and (Site:orange)	108300
midway - switch upgrade: replace six highvoltage d(Site:st. lucie)	108300
plumosus - line terminal: relocate bridge line to (Site:palm beach)	108300
corbett - arrester/buswork replacement: upgrade fo(Site:palm beach)	108300
corbett - arrester/buswork replacement: upgrade fo(Site:palm beach)	108300
midway - arrester/buswork replacement: upgrade one(Site:st. lucie)	108300
malabar - *up breaker replacement - replace 8w41 (Site:brevard)	108300
bryant - replace carrier set ftlnsb5 on the south (Site:palm beach)	108300
corbett - replace line panels pl-940 and pl-536 on(Site:palm beach)	108300
8th street cable - battery replacement: replace de(Site:dade)	108300
okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)	108300
okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)	108300
yamato - surge arresters: replace ls and hs sa's o(Site:palm beach)	108300
cedar - surge arresters: replace hs and ls sa's on(Site:palm beach)	108300
midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)	108300
midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)	108300
south bay - surge arresters: replace hs & ls sa's (Site:palm beach)	108300
midway - replace defective transmitter-receiver ft(Site:st. lucie)	108300
south bay - surge arresters: replace hs & ls sa's (Site:palm beach)	108300
ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)	108300
levee - *e breaker replacement: replace failed 230(Site:dade)	108300
ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)	108300
ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)	108300
ranch - surge arresters: replace 230kv east and we(Site:palm beach)	108300
cedar - *e - replace eol xsmn bkr 8w48 (37-229031-(Site:palm beach)	108300
andytown - replace 230kv cap banks #3 & #4 (Site:broward)	108300
capri-hv cap banks - protection improvement for ca(Site:collier)	108300
south bay - (Site:palm beach)	108300
south bay - (Site:palm beach)	108300
midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)	108300
midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)	108300
osceola - retire equipment at osceola sub. (Site:palm beach)	108300
osceola - retire equipment at osceola sub. (Site:palm beach)	108300
coconut grove - breaker replacement: replace one h(Site:dade)	108300
sherman - replace carrier set ft-670 & tt equip. p(Site:okeechobee)	108300
ranch - repl. bkrs 7w14, 7w17, 7w45, 7w53 & 7w68 (Site:palm beach)	108300
orange river - replace aclcs #7 and #8 (Site:lee)	108300
orange river - replace aclcs #7 and #8 (Site:lee)	108300
market - breaker replacement: replace four hv brea(Site:dade)	108300
sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)	108300
sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)	108300
charlotte - upgrd. (Site:charlotte)	108300
okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)	108300
okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)	108300
riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)	108300
riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)	108300

volusia - replace oscillograph with dfr (Site:volusia)	108300
volusia - replace oscillograph with dfr (Site:volusia)	108300
greynolds - ampacity increase: replace switch (Site:dade)	108300
greynolds - ampacity increase: replace switch (Site:dade)	108300
corbett - *e replace defective transmitter-receive(Site:palm beach)	108300
corbett - *e replace defective transmitter-receive(Site:palm beach)	108300
midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)	108300
midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)	108300
martin - *e replace defective coupling capacitor v(Site:martin)	108300
corbett - upgrade bay #3 for 3000a and terminate 1(Site:palm beach)	108300
buckingham - construct new 138kv line terminal (Site:lee)	108300
buckingham - construct new 138kv line terminal (Site:lee)	108300
midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)	108300
midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)	108300
laudania - remove the aventura- laudania 230kv tra(Site:broward)	108300
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	108300
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	108300
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	108300
riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)	108300
riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)	108300
charlotte - replace 8w30, 8w48 and 8w52 (Site:charlotte)	108300
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	108300
st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)	108300
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)	108300
charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)	108300
midway - *e replace defective battery charger bc-0(Site:st. lucie)	108300
corbett - *e surge arresters: replace 230kv west b(Site:palm beach)	108300
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)	108300
midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)	108300
south bay - replace line panel pl-522 on the osceo(Site:palm beach)	108300
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)	108300
midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)	108300
osceola - replace carrier set ft-1019 (Site:palm beach)	108300
st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)	108300
st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)	108300
cedar - breaker replacement: replace one transmiss(Site:palm beach)	108300
cedar - breaker replacement: replace one transmiss(Site:palm beach)	108300
oakland park - gis option - add 230kv autotx#1 & c(Site:broward)	108300
indiantown - bkr repl: replace xsmn bkrs 8w122, 8w(Site:martin)	108300
corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)	108300
corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)	108300
oakland park - gis option - replace six 138kv oil (Site:broward)	108300
dade - replace defective digital fault recorder (Site:dade)	108300
conservation - add oakland park line terminal (Site:broward)	108300
40th street - replace defective transmitter-receiv(Site:dade)	108300
oakland park - upgrade ampacity to 1600 amps op-op(Site:broward)	108300
lazy acres - replace rtu (Site:lee)	108300
little river - replace defective transmitter-recei(Site:dade)	108300
ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)	108300
ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)	108300
andytown - replace panel pl-537 and pl-539 on mart(Site:broward)	108300

dade - line panel replacement: levee#2 230kv line (Site:dade)	108300
midway - breaker replacement: replace three 138kv (Site:st. lucie)	108300
midway - breaker replacement: replace three 138kv (Site:st. lucie)	108300
andytown - replace panel pl-502 and pl-504 on oran(Site:broward)	108300
levee - panel replacement: replace line panel for (Site:dade)	108300
levee - line panel replacement: davis #2 230kv lin(Site:dade)	108300
levee - line panel replacement: davis #2 230kv lin(Site:dade)	108300
lazy acres - install new metering units & relocate(Site:lee)	108300
lazy acres - install new metering units & relocate(Site:lee)	108300
midway - replace line panels pl-939 and pl-566 on (Site:st. lucie)	108300
turnpike - ralls 230kv line - fmpa (cut midway-tur(Site:st. lucie)	108300
ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)	108300
ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)	108300
midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)	108300
midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)	108300
conservation - install spare autotx with connectio(Site:broward)	108300
volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)	108300
volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)	108300
charlotte - inst. two-108.5mvar, 230kv cap. (Site:charlotte)	108300
south bay - (Site:palm beach)	108300
broward - replace cb#3 switch 7f88 (Site:broward)	108300
lazy acres - add 138kv bus (Site:lee)	108300
railway - throwover panel replacement: replace thr(Site:dade)	108300
railway - throwover panel replacement: replace thr(Site:dade)	108300
ranch - *e replace defective ccvt fp-2146 (Site:palm beach)	108300
volusia - replace 230kv, 80mvar cap bank at volusi(Site:volusia)	108300
coconut grove - breaker replacement: replace two 1(Site:dade)	108300
coconut grove - breaker replacement: replace two 1(Site:dade)	108300
plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach)	108300
little river - tuning unit replacement: replace tw(Site:dade)	108300
little river - tuning unit replacement: replace tw(Site:dade)	108300
corbett - *e arrester replacement: replace hv arre(Site:palm beach)	108300
broward - replace pg-159 with dfr (Site:broward)	108300
broward - replace pg-159 with dfr (Site:broward)	108300
coconut grove - panel replacement: upgrade panel p(Site:dade)	108300
ft myers swyd - replace substation communication f(Site:lee)	108300
ft myers swyd - replace substation communication f(Site:lee)	108300
emerson - replace three (3ea) defectived transmitt(Site:st. lucie)	108300
ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)	108300
ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)	108300
levee - panel replacement: upgrade two line panels(Site:dade)	108300
west - rbl replace defectived transmitter receiver(Site:indian river)	108300
west - rbl replace defectived transmitter receiver(Site:indian river)	108300
charlotte - add metering for vandolah (hardee) 230(Site:charlotte)	108300
riverside - dfr replacement: upgrade emax pg-0142 (Site:dade)	108300
charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte)	108300
miami - panel pl-0801 replacement: upgrading panel(Site:dade)	108300
andytown - e*-(unp) replace 230kv breaker 8w4 (Site:broward)	108300
charlotte - *e-replace 8g117 (Site:charlotte)	108300
charlotte - *e-replace 8g117 (Site:charlotte)	108300
venetian - autotx: install a 138kv terminal/ autot(Site:dade)	108300

emerson - *e - replace throwover panel on auto tx (Site:st. lucie)	108300
emerson - *e - replace throwover panel on auto tx (Site:st. lucie)	108300
charlotte - replace metering units on vandolah 230(Site:charlotte)	108300
charlotte - replace metering units on vandolah 230(Site:charlotte)	108300
andytown - replace line panel on conservation #3 w(Site:broward)	108300
martin - replace (6) 500kv ccvt's and (2) wave tra(Site:martin)	108300
conservation - replace line panel on andytown #3 w(Site:broward)	108300
orange river - replace primary & secondary diff. p(Site:lee)	108300
orange river - replace primary & secondary diff. p(Site:lee)	108300
emerson - add 138kv east bus differential and remo(Site:st. lucie)	108300
collier - breaker replacement: replace one 138kv o(Site:collier)	108300
collier - breaker replacement: replace one 138kv o(Site:collier)	108300
collier - breaker replacement: replace one 138kv o(Site:collier)	108300
levee - line panel replacement: davis #1 230kv lin(Site:dade)	108300
warfield - *e replace defective battery bank b-161(Site:martin)	108300
orange river - orange river - transfer trip replac(Site:lee)	108300
orange river - orange river - transfer trip replac(Site:lee)	108300
martin - *e replace (3ea) defectived ccvt's (Site:martin)	108300
martin - *e replace (3ea) defectived ccvt's (Site:martin)	108300
charlotte - replace breaker 7w43 (Site:charlotte)	108300
charlotte - replace breaker 7w43 (Site:charlotte)	108300
warfield - *e arrester replacement: replace failed(Site:martin)	108300
market - *h arrester replacement: replacesix line (Site:dade)	108300
duval - replaec line protection panels on thalmann(Site:duval)	108300
lauderdale - e*- (unp) - replace three(3) 230kv sa(Site:broward)	108300
martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin)	108300
alico - *e: replace (3) 138kv ccvts (Site:lee)	108300
alico - insulators- replace 138kv station post ins(Site:lee)	108300
alico - insulators- replace 138kv station post ins(Site:lee)	108300
levee - line terminal: add a terminal for dade #3 (Site:dade)	108300
levee - line terminal: add a terminal for dade #3 (Site:dade)	108300
midway - add new 138kv midway-hartman #2 line in b(Site:st. lucie)	108300
midway - replace (3) defective ccvt's on the emers(Site:st. lucie)	108300
charlotte - *e replace breaker 8w76 (Site:charlotte)	108300
charlotte - *e replace breaker 8w76 (Site:charlotte)	108300
martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)	108300
martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)	108300
ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)	108300
ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)	108300
sandpiper - replace line panel pl-750 on the midwa(Site:martin)	108300
sanford plant - replace (16) 50ka 230kv breakers f(Site:volusia)	108300
sistrunk - *e- (unp) -replace one(1) 138kv 7w21 br(Site:broward)	108300
martin - replace (3) 230kv ccvt's on gen. unit #4 (Site:martin)	108300
indian creek - autotx replacement: replace one aut(Site:dade)	108300
indian creek - autotx replacement: replace one aut(Site:dade)	108300
port everglades - insulator replacement: replace 2(Site:broward)	108300
dade - replace bkrs 7w11 & 7w61 (Site:dade)	108300
duval - replace defective digital fault recorder (Site:duval)	108300
duval - replace defective digital fault recorder (Site:duval)	108300
duval - replace defective digital fault recorder (Site:duval)	108300
levee - replace bkr 8w14 (Site:dade)	108300

deland - replace defective transmitter-receiver ft(Site:volusia)	108300
riverside - *e arrester replacement: replace faile(Site:dade)	108300
lauderdale - breaker replacement: replace one hv b(Site:broward)	108300
miami shores - panel replacement: replace one line(Site:dade)	108300
miami shores - panel replacement: replace one line(Site:dade)	108300
dade - line terminal: rebuild 230kv bay 1 (Site:dade)	108300
dade - line terminal: rebuild 230kv bay 1 (Site:dade)	108300
deland - replace carrier set ft-0805 on the sanfor(Site:volusia)	108300
deland - replace carrier set ft-0805 on the sanfor(Site:volusia)	108300
broward - rbl- replace 138kv breaker 7w37 (Site:broward)	108300
edgewater high voltage ca - replace hv cap bank& a(Site:volusia)	108300
andytown - panel replacement: replace two line pan(Site:broward)	108300
bradford - replace arresters on tx#49-1013 (Site:bradford)	108300
venetian - breaker replacement: replace five trans(Site:dade)	108300
venetian - breaker replacement: replace five trans(Site:dade)	108300
rice - replace primary protection on seminole 240k(Site:putnam)	108300
rice - replace primary protection on seminole 240k(Site:putnam)	108300
riverside - breaker replacement: replace five (5) (Site:dade)	108300
riverside - breaker replacement: replace five (5) (Site:dade)	108300
sanford plant - add 230kv bus tie breaker between (Site:volusia)	108300
port everglades - replace bkr 8w23 (Site:broward)	108300
levee - line panel replacement: replace two line p(Site:dade)	108300
bunnell - add pringle 230kv line terminal (Site:flagler)	108300
bunnell - add pringle 230kv line terminal (Site:flagler)	108300
levee - transfer trip replacement: replace transfe(Site:dade)	108300
millcreek - replace breakers 8w45,8w59,8w32 (Site:st. johns)	108300
miami shores - battery replacement: replace defect(Site:dade)	108300
duval - replace trans breaker 8w20 and 8w10 (Site:duval)	108300
duval - install new 2-230kv cap banks w/ string bu(Site:duval)	108300
port everglades - e*-(unp)- replace three(3) start(Site:broward)	108300
dade - *e breaker replacement: replace one transmi(Site:dade)	108300
dade - *e breaker replacement: replace one transmi(Site:dade)	108300
broward - bus replacement: replace riser busses (Site:broward)	108300
miami shores - line terminal: add a terminal for n(Site:dade)	108300
volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)	108300
volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)	108300
bunnell - upgrade ampacity of matanzas line term. (Site:flagler)	108300
bunnell - upgrade ampacity of matanzas line term. (Site:flagler)	108300
broward - cap bank replacement: replace two 138kv (Site:broward)	108300
broward - cap bank replacement: replace two 138kv (Site:broward)	108300
indian creek - *e ccvt's replacement: replace thre(Site:dade)	108300
indian creek - *e ccvt's replacement: replace thre(Site:dade)	108300
duval - replace line protc. pnl on the springbank (Site:duval)	108300
port everglades - e*- replace motor operator 7g157(Site:broward)	108300
bunnell - replace line protection on the korona 11(Site:flagler)	108300
bunnell - replace line protection on the korona 11(Site:flagler)	108300
ormond - replace line protection on the korona 115(Site:volusia)	108300
ormond - replace line protection on the korona 115(Site:volusia)	108300
normandy beach - *e switch replacement: replace on(Site:dade)	108300
normandy beach - *e switch replacement: replace on(Site:dade)	108300
putnam sub - replace line protection on the korona(Site:putnam)	108300

putnam sub - replace line protection on the korona(Site:putnam)	108300
volusia - replace line protection on the korona 23(Site:volusia)	108300
volusia - replace line protection on the korona 23(Site:volusia)	108300
roney - *e battery replacement: replace defective (Site:dade)	108300
sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia)	108300
40th street - *e - replace transformer 491015009 w(Site:dade)	108300
tradewinds - rbl - line panel replacement: replace(Site:broward)	108300
tradewinds - rbl - line panel replacement: replace(Site:broward)	108300
broward - rbl - line panel replacement: replace on(Site:broward)	108300
broward - rbl - line panel replacement: replace on(Site:broward)	108300
st johns - ampacity inc: replace one line-trap on (Site:st. johns)	108300
duval - *e emergency er to replace failed breaker (Site:duval)	108300
port everglades - *e breaker replacement: replace (Site:broward)	108300
andytown - ccvt replacement: replace 10 defective (Site:broward)	108300
levee - transfer trip replacement: (Site:dade)	108300
port everglades - *e replacement: replace ohgw uni(Site:broward)	108300
baldwin - replace tuning unit fu0044 (Site:duval)	108300
port everglades - arrester removal: (Site:broward)	108300
port everglades - arrester removal: (Site:broward)	108300
port everglades - ccvt replacement: replace defect(Site:broward)	108300
port everglades - ccvt replacement: replace defect(Site:broward)	108300
port everglades - ccvt replacement: replace defect(Site:broward)	108300
rice - replace res power fuse switch 4l114 (Site:putnam)	108300
broward - wave trap replacement: (Site:broward)	108300
andytown - panel replacement: replace two line pan(Site:broward)	108300
andytown - panel replacement: replace two line pan(Site:broward)	108300
broward - *e breaker replacement:replace failed br(Site:broward)	108300
sanford plant - re-enforced (Site:volusia)	108300
andytown - transfer trip replacement: (Site:broward)	108300
andytown - transfer trip replacement: (Site:broward)	108300
andytown - transfer trip replacement: (Site:broward)	108300
andytown - transfer trip replacement: (Site:broward)	108300
broward - switch replacement: replace two disc swi(Site:broward)	108300
broward - switch replacement: replace two disc swi(Site:broward)	108300
duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval)	108300
port everglades - breaker replacement: replace thr(Site:broward)	108300
port everglades - breaker replacement: replace thr(Site:broward)	108300
broward - carrier replace: (Site:broward)	108300
conservation - carrier replace: replace carrier ft(Site:broward)	108300
lauderdale - *e motor operator replacement: replac(Site:broward)	108300
lauderdale - (Site:broward)	108300
lauderdale - (Site:broward)	108300
baldwin - replace panel pl-203 on the columbia 115(Site:duval)	108300
bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)	108300
broward - *e (Site:broward)	108300
broward - *e (Site:broward)	108300
ashmont - rbl - replace rtu s-0633 and (Site:broward)	108300
ashmont - rbl - replace rtu s-0633 and (Site:broward)	108300
ashmont - rbl - (Site:broward)	108300
ashmont - rbl - (Site:broward)	108300
broward - *e (Site:broward)	108300

broward - *e ccvt replacement: (Site:broward)	108300
port everglades - *e ccvt replacement: (Site:broward)	108300
port everglades - *e ccvt replacement: (Site:broward)	108300
lauderdale - *e ccvt replacement: (Site:broward)	108300
lauderdale - *e ccvt replacement: (Site:broward)	108300
broward - *e arrester replacement: replace failed (Site:broward)	108300
laudania - replace defective battery bank b-1310 (Site:broward)	108300
laudania - replace defective battery bank b-1310 (Site:broward)	108300
andytown - transfer trip replacement: (Site:broward)	108300
baldwin - *e breaker replacement: replace 6w74 (Site:duval)	108300
baldwin - *e breaker replacement: replace 6w74 (Site:duval)	108300
port everglades - *e arrester replacement: replace(Site:broward)	108300
lauderdale - arrester replacement: replace failed (Site:broward)	108300
baldwin - breaker replacement: replace 6w26 and 6w(Site:duval)	108300
columbia - breaker replacement: replace 6w54 (Site:columbia)	108300
lauderdale - oscillograph replacement: replace osc(Site:broward)	108300
matanzas high voltage cap - cap bank replacement: (Site:st. johns)	108300
broward - (Site:broward)	108300
broward - (Site:broward)	108300
port everglades - *up-replace hv breaker 7w149 (m (Site:broward)	108300
port everglades - *up-replace hv breaker 7w149 (m (Site:broward)	108300
andytown - transfer trip replacement: (Site:broward)	108300
sanford plant - repl sw 8g139 for amp upgrade on s(Site:volusia)	108300
interlachen high voltage - capbank replacement: re(Site:putnam)	108300
replace pjk2 switchyard insulators(07574409) (Site:st johns river power park)	108300

30183.91	35300	in service	SYSTEM	AZ
144055.14	35300	open	SYSTEM	AZ
1372.97	35300	in service	SYSTEM	AZ
89603.92	35300	open	SYSTEM	AZ
100.04	35300	open	I=DAMAGED / DESTROYED	AZ
-2741.75	35300	posted to CPR	SYSTEM	AZ
28.87	35300	in service	SYSTEM	AZ
-98000.91	35300	in service	SYSTEM	AZ
151733.41	35300	open	SYSTEM	AZ
427	35300	in service	SYSTEM	AZ
11721.72	35300	open	SYSTEM	AZ
-37505.32	35300	in service	SYSTEM	AZ
120168.85	35300	open	SYSTEM	AZ
85139.17	35300	in service	SYSTEM	AZ
25143.79	35300	open	SYSTEM	AZ
311.48	35300	in service	SYSTEM	AZ
8410.5	35300	open	SYSTEM	AZ
245.16	35300	in service	SYSTEM	AZ
1150176.82	35300	in service	SYSTEM	AZ
1456.14	35300	open	SYSTEM	AZ
-53.79	35300	completed	FAILURE	AZ
77.43	35300	in service	SYSTEM	AZ
205.93	35300	in service	SYSTEM	AZ
2769.99	35300	in service	SYSTEM	AZ
-6022.68	35300	in service	SYSTEM	AZ
3.67	35300	in service	SYSTEM	AZ
-0.07	35300	posted to CPR	SYSTEM	AZ
5197.9	35300	in service	SYSTEM	AZ
768.97	35300	in service	SYSTEM	AZ
5455.21	35300	open	SYSTEM	AZ
12918.31	35300	open	SYSTEM	AZ
2742.78	35300	completed	SYSTEM	AZ
1085.03	35300	in service	SYSTEM	AZ
6.62	35300	open	SYSTEM	AZ
0.41	35300	in service	SYSTEM	AZ
-384.89	35300	in service	SYSTEM	AZ
-110.35	35300	in service	SYSTEM	AZ
0.01	35300	posted to CPR	SYSTEM	AZ
-0.01	35300	posted to CPR	SYSTEM	AZ
1071.27	35300	in service	SYSTEM	AZ
-806.7	35300	posted to CPR	SYSTEM	AZ
3258.91	35300	in service	SYSTEM	AZ
310.61	35300	open	SYSTEM	AZ
474.15	35300	in service	SYSTEM	AZ
113.38	35300	in service	SYSTEM	AZ
343.41	35300	in service	SYSTEM	AZ
707.99	35300	in service	SYSTEM	AZ
14305	35300	open	SYSTEM	AZ
0.08	35300	completed	SYSTEM	AZ
552.32	35300	in service	SYSTEM	AZ

517.94	35300	in service	SYSTEM	AZ
-10517.34	35300	in service	SYSTEM	AZ
2437.82	35300	posted to CPR	SYSTEM	AZ
889.32	35300	posted to CPR	SYSTEM	AZ
451.27	35300	in service	SYSTEM	AZ
-86.47	35300	posted to CPR	SYSTEM	AZ
-14.78	35300	in service	SYSTEM	AZ
1307.19	35300	open	SYSTEM	AZ
229.8	35300	in service	SYSTEM	AZ
1076.16	35300	open	SYSTEM	AZ
2279.53	35300	open	SYSTEM	AZ
0.31	35300	in service	SYSTEM	AZ
-5223.17	35300	posted to CPR	SYSTEM	AZ
260.11	35300	in service	SYSTEM	AZ
384.81	35300	open	SYSTEM	AZ
1584.2	35300	in service	SYSTEM	AZ
488.06	35300	in service	SYSTEM	AZ
4308.41	35300	in service	SYSTEM	AZ
-0.56	35300	posted to CPR	SYSTEM	AZ
-0.04	35300	posted to CPR	SYSTEM	AZ
11189.57	35300	in service	FAILURE	AZ
11.46	35300	in service	SYSTEM	AZ
-3993.49	35300	in service	SYSTEM	AZ
-131.45	35300	in service	SYSTEM	AZ
120.38	35300	open	SYSTEM	AZ
41.65	35300	posted to CPR	SYSTEM	AZ
392.97	35300	in service	SYSTEM	AZ
1125.76	35300	open	SYSTEM	AZ
650.54	35300	in service	SYSTEM	AZ
2071.46	35300	in service	SYSTEM	AZ
74.32	35300	open	SYSTEM	AZ
-0.02	35300	posted to CPR	SYSTEM	AZ
5920.44	35300	in service	SYSTEM	AZ
4866.74	35300	open	SYSTEM	AZ
21.17	35300	in service	SYSTEM	AZ
75.49	35300	open	SYSTEM	AZ
1642.54	35300	in service	SYSTEM	AZ
268.44	35300	open	SYSTEM	AZ
38.96	35300	in service	SYSTEM	AZ
327.89	35300	in service	SYSTEM	AZ
29.28	35300	completed	SYSTEM	AZ
5520.81	35300	in service	SYSTEM	AZ
0.41	35300	in service	SYSTEM	AZ
-5020.2	35300	in service	SYSTEM	AZ
34139.83	35300	in service	SYSTEM	AZ
-443.62	35300	in service	SYSTEM	AZ
1909.26	35300	in service	SYSTEM	AZ
3996.98	35300	posted to CPR	SYSTEM	AZ
-5997.91	35300	completed	SYSTEM	AZ
15.32	35300	in service	SYSTEM	AZ
2450.73	35300	in service	SYSTEM	AZ

5102.55	35300	in service	SYSTEM	AZ
33.27	35300	completed	SYSTEM	AZ
46.69	35300	in service	SYSTEM	AZ
1126.5	35300	in service	SYSTEM	AZ
23.13	35300	in service	SYSTEM	AZ
1352.08	35300	open	SYSTEM	AZ
1819.33	35300	open	SYSTEM	AZ
-2326.89	35300	in service	SYSTEM	AZ
-2371.56	35300	posted to CPR	SYSTEM	AZ
1585.59	35300	in service	SYSTEM	AZ
1479.05	35300	open	SYSTEM	AZ
38.63	35300	posted to CPR	SYSTEM	AZ
0.01	35300	in service	SYSTEM	AZ
185.34	35300	in service	SYSTEM	AZ
50.94	35300	open	SYSTEM	AZ
430.67	35300	in service	SYSTEM	AZ
0.01	35300	in service	SYSTEM	AZ
3974.34	35300	in service	SYSTEM	AZ
19334.12	35300	open	SYSTEM	AZ
5962.12	35300	posted to CPR	SYSTEM	AZ
103.96	35300	completed	SYSTEM	AZ
436.79	35300	in service	SYSTEM	AZ
1812.46	35300	open	SYSTEM	AZ
39.09	35300	in service	SYSTEM	AZ
-1559.08	35300	in service	SYSTEM	AZ
1957.42	35300	in service	SYSTEM	AZ
35.79	35300	open	SYSTEM	AZ
-1.28	35300	posted to CPR	SYSTEM	AZ
189.53	35300	in service	SYSTEM	AZ
7.69	35300	in service	SYSTEM	AZ
413.85	35300	completed	SYSTEM	AZ
1455.66	35300	in service	SYSTEM	AZ
806.4	35300	in service	SYSTEM	AZ
67.4	35300	completed	SYSTEM	AZ
2349.78	35300	in service	SYSTEM	AZ
13269.82	35300	open	SYSTEM	AZ
44.85	35300	in service	SYSTEM	AZ
2389.5	35300	in service	SYSTEM	AZ
13822.04	35300	in service	SYSTEM	AZ
56.6	35300	in service	SYSTEM	AZ
714.96	35300	in service	SYSTEM	AZ
48.76	35300	in service	SYSTEM	AZ
397.16	35300	in service	SYSTEM	AZ
432.89	35300	open	SYSTEM	AZ
2000.42	35300	in service	SYSTEM	AZ
215.13	35300	open	SYSTEM	AZ
31.3	35300	completed	SYSTEM	AZ
63.65	35300	in service	SYSTEM	AZ
354.5	35300	in service	SYSTEM	AZ
7401.69	35300	in service	SYSTEM	AZ
154.49	35300	open	SYSTEM	AZ

8766.63	35300	in service	SYSTEM	AZ
13962.64	35300	open	SYSTEM	AZ
20.09	35300	in service	SYSTEM	AZ
79.2	35300	open	SYSTEM	AZ
249.29	35300	open	SYSTEM	AZ
188.26	35300	in service	SYSTEM	AZ
10.58	35300	in service	SYSTEM	AZ
1076.62	35300	open	SYSTEM	AZ
-78.36	35300	completed	SYSTEM	AZ
1.29	35300	posted to CPR	SYSTEM	AZ
-136.44	35300	posted to CPR	SYSTEM	AZ
19541.55	35300	in service	SYSTEM	AZ
67.2	35300	open	SYSTEM	AZ
80509.35	35300	in service	SYSTEM	AZ
2436.99	35300	in service	SYSTEM	AZ
11268.86	35300	in service	SYSTEM	AZ
703	35300	open	SYSTEM	AZ
911.76	35300	in service	SYSTEM	AZ
13877.35	35300	open	SYSTEM	AZ
3752.4	35300	in service	SYSTEM	AZ
1354.43	35300	in service	SYSTEM	AZ
12411.81	35300	open	SYSTEM	AZ
-899.18	35300	in service	SYSTEM	AZ
5322.43	35300	in service	SYSTEM	AZ
148.2	35300	open	SYSTEM	AZ
-807.04	35300	in service	SYSTEM	AZ
3.29	35300	posted to CPR	SYSTEM	AZ
4255.94	35300	open	SYSTEM	AZ
3178.96	35300	in service	SYSTEM	AZ
3544.47	35300	open	SYSTEM	AZ
2367.56	35300	in service	SYSTEM	AZ
-196.75	35300	in service	SYSTEM	AZ
0.01	35300	in service	SYSTEM	AZ
-579.53	35300	in service	SYSTEM	AZ
-5262.28	35300	posted to CPR	SYSTEM	AZ
1205.14	35300	in service	SYSTEM	AZ
87.02	35300	in service	SYSTEM	AZ
-4275.65	35300	posted to CPR	SYSTEM	AZ
14688.41	35300	open	SYSTEM	AZ
-529.05	35300	in service	SYSTEM	AZ
-0.01	35300	in service	SYSTEM	AZ
-1420.64	35300	in service	SYSTEM	AZ
69.27	35300	in service	SYSTEM	AZ
50.17	35300	in service	SYSTEM	AZ
1596.14	35300	open	SYSTEM	AZ
3147.36	35300	in service	SYSTEM	AZ
4996.46	35300	in service	SYSTEM	AZ
72.97	35300	in service	SYSTEM	AZ
3.94	35300	in service	SYSTEM	AZ
300.72	35300	in service	SYSTEM	AZ
2.24	35300	in service	SYSTEM	AZ

456.59	35300	open	SYSTEM	AZ
393	35300	completed	SYSTEM	AZ
4118.55	35300	in service	SYSTEM	AZ
4962.11	35300	open	SYSTEM	AZ
-622.09	35300	in service	SYSTEM	AZ
963.08	35300	open	SYSTEM	AZ
15240.09	35300	open	SYSTEM	AZ
206.3	35300	in service	SYSTEM	AZ
0.03	35300	in service	SYSTEM	AZ
6.06	35300	posted to CPR	SYSTEM	AZ
-20.06	35300	in service	SYSTEM	AZ
6717.74	35300	open	SYSTEM	AZ
240.94	35300	posted to CPR	SYSTEM	AZ
930.76	35300	in service	SYSTEM	AZ
1488.46	35300	in service	SYSTEM	AZ
440.26	35300	in service	SYSTEM	AZ
427.04	35300	open	SYSTEM	AZ
1637.2	35300	in service	SYSTEM	AZ
-1260.63	35300	in service	SYSTEM	AZ
895.29	35300	in service	SYSTEM	AZ
13896.41	35300	open	SYSTEM	AZ
1088.07	35300	in service	SYSTEM	AZ
227.91	35300	posted to CPR	SYSTEM	AZ
855.14	35300	in service	SYSTEM	AZ
512.31	35300	in service	SYSTEM	AZ
1121.84	35300	in service	SYSTEM	AZ
1067.81	35300	in service	SYSTEM	AZ
26.57	35300	posted to CPR	SYSTEM	AZ
14.94	35300	in service	SYSTEM	AZ
221.09	35300	in service	SYSTEM	AZ
8438.11	35300	in service	SYSTEM	AZ
-442.51	35300	in service	SYSTEM	AZ
207.26	35300	in service	SYSTEM	AZ
643.93	35300	open	SYSTEM	AZ
1110.37	35300	in service	SYSTEM	AZ
0.01	35300	open	SYSTEM	AZ
16532.1	35300	in service	SYSTEM	AZ
2151.84	35300	open	SYSTEM	AZ
0.02	35300	posted to CPR	SYSTEM	AZ
219.71	35300	in service	SYSTEM	AZ
249.88	35300	open	SYSTEM	AZ
-86.83	35300	in service	SYSTEM	AZ
582.24	35300	open	SYSTEM	AZ
55.93	35300	posted to CPR	SYSTEM	AZ
3862.01	35300	in service	SYSTEM	AZ
20484.36	35300	open	SYSTEM	AZ
10.06	35300	posted to CPR	SYSTEM	AZ
6238.62	35300	in service	SYSTEM	AZ
10772.81	35300	open	SYSTEM	AZ
3869.91	35300	in service	SYSTEM	AZ
10919.76	35300	open	SYSTEM	AZ

397	35300	in service	SYSTEM	AZ
84.54	35300	posted to CPR	SYSTEM	AZ
164.39	35300	completed	SYSTEM	AZ
1174.73	35300	posted to CPR	SYSTEM	AZ
0.01	35300	cancelled	SYSTEM	AZ
-0.01	35300	in service	SYSTEM	AZ
685.78	35300	in service	SYSTEM	AZ
543.83	35300	open	SYSTEM	AZ
0.02	35300	in service	SYSTEM	AZ
18757.29	35300	open	SYSTEM	AZ
104.64	35300	completed	SYSTEM	AZ
7724.14	35300	in service	SYSTEM	AZ
4996.29	35300	in service	SYSTEM	AZ
20655.21	35300	open	SYSTEM	AZ
2691.91	35300	in service	SYSTEM	AZ
3	35300	completed	SYSTEM	AZ
5051.76	35300	in service	SYSTEM	AZ
4159.88	35300	open	SYSTEM	AZ
8862.79	35300	in service	SYSTEM	AZ
16311.61	35300	open	SYSTEM	AZ
760.29	35300	in service	SYSTEM	AZ
1011.8	35300	in service	SYSTEM	AZ
13188.63	35300	open	SYSTEM	AZ
973.68	35300	in service	SYSTEM	AZ
11232.3	35300	open	SYSTEM	AZ
0.01	35300	in service	SYSTEM	AZ
867.21	35300	in service	SYSTEM	AZ
6080.47	35300	in service	SYSTEM	AZ
1432.96	35300	open	SYSTEM	AZ
1953.66	35300	in service	SYSTEM	AZ
731.53	35300	in service	SYSTEM	AZ
6663.93	35300	open	SYSTEM	AZ
228.6	35300	in service	SYSTEM	AZ
207.72	35300	in service	SYSTEM	AZ
2867.27	35300	open	SYSTEM	AZ
3845.09	35300	in service	SYSTEM	AZ
1480.75	35300	open	SYSTEM	AZ
-5332.36	35300	in service	SYSTEM	AZ
19314.78	35300	open	SYSTEM	AZ
2646.29	35300	in service	SYSTEM	AZ
78.23	35300	posted to CPR	SYSTEM	AZ
7559.86	35300	completed	SYSTEM	AZ
1793.55	35300	posted to CPR	SYSTEM	AZ
15.32	35300	in service	SYSTEM	AZ
0.08	35300	posted to CPR	SYSTEM	AZ
-2882.93	35300	in service	SYSTEM	AZ
2299.87	35300	in service	SYSTEM	AZ
0.07	35300	completed	SYSTEM	AZ
5174.54	35300	in service	SYSTEM	AZ
7643.49	35300	open	SYSTEM	AZ
243.63	35300	posted to CPR	SYSTEM	AZ

-226.34	35300	in service	SYSTEM	AZ
2555.46	35300	in service	SYSTEM	AZ
13437.45	35300	open	SYSTEM	AZ
1106.96	35300	completed	SYSTEM	AZ
785.36	35300	in service	SYSTEM	AZ
89.75	35300	completed	SYSTEM	AZ
-1065.45	35300	posted to CPR	SYSTEM	AZ
35.8	35300	completed	I=DAMAGED / DESTROYED	AZ
306.18	35300	in service	I=DAMAGED / DESTROYED	AZ
2431.6	35300	in service	SYSTEM	AZ
5899.59	35300	open	SYSTEM	AZ
4485.94	35300	in service	SYSTEM	AZ
4924.72	35300	open	SYSTEM	AZ
4603.38	35300	in service	SYSTEM	AZ
157.62	35300	open	SYSTEM	AZ
315.13	35300	in service	SYSTEM	AZ
804.57	35300	in service	SYSTEM	AZ
49.6	35300	open	SYSTEM	AZ
0.35	35300	open	SYSTEM	AZ
331.02	35300	in service	SYSTEM	AZ
1200.37	35300	in service	SYSTEM	AZ
916.72	35300	in service	SYSTEM	AZ
-0.25	35300	in service	SYSTEM	AZ
163.6	35300	open	SYSTEM	AZ
624.72	35300	in service	SYSTEM	AZ
4397.88	35300	in service	SYSTEM	AZ
8849.88	35300	in service	SYSTEM	AZ
30.49	35300	open	SYSTEM	AZ
5563.08	35300	in service	SYSTEM	AZ
817.2	35300	in service	SYSTEM	AZ
1220.15	35300	open	SYSTEM	AZ
218.9	35300	in service	SYSTEM	AZ
1387.8	35300	in service	SYSTEM	AZ
18.58	35300	posted to CPR	SYSTEM	AZ
-247.73	35300	in service	SYSTEM	AZ
47.45	35300	in service	SYSTEM	AZ
225.24	35300	posted to CPR	SYSTEM	AZ
772.42	35300	in service	SYSTEM	AZ
214.57	35300	in service	SYSTEM	AZ
20.3	35300	open	SYSTEM	AZ
255.72	35300	in service	SYSTEM	AZ
-166.63	35300	completed	SYSTEM	AZ
159.42	35300	in service	SYSTEM	AZ
1045.19	35300	in service	SYSTEM	AZ
7918.9	35300	in service	SYSTEM	AZ
46.08	35300	in service	SYSTEM	AZ
915	35300	in service	SYSTEM	AZ
971.59	35300	in service	SYSTEM	AZ
7765.03	35300	in service	I=DAMAGED / DESTROYED	AZ
646.9	35300	posted to CPR	I=DAMAGED / DESTROYED	AZ
961.88	35300	open	SYSTEM	AZ

0.77	35300	in service	SYSTEM	AZ
256.66	35300	open	SYSTEM	AZ
332.8	35300	in service	SYSTEM	AZ
7.23	35300	open	SYSTEM	AZ
0.02	35300	posted to CPR	SYSTEM	AZ
2714.42	35300	open	SYSTEM	AZ
129.77	35300	in service	SYSTEM	AZ
4710.51	35300	in service	SYSTEM	AZ
233.38	35300	open	SYSTEM	AZ
15226.79	35300	open	SYSTEM	AZ
1405.15	35300	completed	SYSTEM	AZ
5963.47	35300	in service	SYSTEM	AZ
897.12	35300	open	SYSTEM	AZ
2445.19	35300	in service	SYSTEM	AZ
1278.69	35300	in service	SYSTEM	AZ
524.99	35300	in service	SYSTEM	AZ
1162.17	35300	open	SYSTEM	AZ
1199.27	35300	in service	SYSTEM	AZ
58.78	35300	open	SYSTEM	AZ
2616.29	35300	in service	SYSTEM	AZ
412.78	35300	open	SYSTEM	AZ
1180.26	35300	in service	SYSTEM	AZ
23.94	35300	posted to CPR	SYSTEM	AZ
588.71	35300	in service	SYSTEM	AZ
174.84	35300	posted to CPR	SYSTEM	AZ
1650.98	35300	in service	SYSTEM	AZ
1141.7	35300	in service	SYSTEM	AZ
12209.46	35300	in service	SYSTEM	AZ
60095.52	35300	open	SYSTEM	AZ
17981.71	35300	in service	SYSTEM	AZ
11875.49	35300	open	SYSTEM	AZ
1103.59	35300	open	SYSTEM	AZ
2167.35	35300	in service	SYSTEM	AZ
1401.38	35300	in service	SYSTEM	AZ
792.31	35300	posted to CPR	SYSTEM	AZ
710.6	35300	in service	SYSTEM	AZ
271.75	35300	open	SYSTEM	AZ
41.32	35300	in service	SYSTEM	AZ
6.11	35300	open	SYSTEM	AZ
1474.36	35300	open	SYSTEM	AZ
14795.59	35300	open	SYSTEM	AZ
-232.08	35300	posted to CPR	SYSTEM	AZ
4.27	35300	open	SYSTEM	AZ
2010.18	35300	in service	SYSTEM	AZ
1681.58	35300	open	SYSTEM	AZ
-1409.15	35300	in service	SYSTEM	AZ
3498.22	35300	open	SYSTEM	AZ
-1439.75	35300	completed	SYSTEM	AZ
3325.69	35300	in service	SYSTEM	AZ
1077.12	35300	open	SYSTEM	AZ
1160.32	35300	open	SYSTEM	AZ

4.09	35300	completed	SYSTEM	AZ
38.02	35300	posted to CPR	SYSTEM	AZ
239.24	35300	in service	SYSTEM	AZ
3522.55	35300	in service	SYSTEM	AZ
201.67	35300	open	SYSTEM	AZ
4090.71	35300	in service	SYSTEM	AZ
26440.73	35300	open	SYSTEM	AZ
0.03	35300	cancelled	SYSTEM	AZ
5.53	35300	in service	SYSTEM	AZ
209.91	35300	in service	SYSTEM	AZ
8579.77	35300	open	SYSTEM	AZ
5.32	35300	in service	SYSTEM	AZ
-260.82	35300	cancelled	SYSTEM	AZ
13334.51	35300	in service	SYSTEM	AZ
4646.36	35300	open	SYSTEM	AZ
-11832.31	35300	in service	SYSTEM	AZ
118.96	35300	posted to CPR	SYSTEM	AZ
6607.74	35300	in service	SYSTEM	AZ
16869.69	35300	open	SYSTEM	AZ
50.76	35300	open	SYSTEM	AZ
346.69	35300	in service	SYSTEM	AZ
8416.9	35300	in service	SYSTEM	AZ
52.78	35300	in service	SYSTEM	AZ
5645.58	35300	open	SYSTEM	AZ
1974.03	35300	in service	SYSTEM	AZ
-39.95	35300	in service	SYSTEM	AZ
820.6	35300	in service	SYSTEM	AZ
1443.08	35300	in service	SYSTEM	AZ
4696.46	35300	open	SYSTEM	AZ
231.17	35300	in service	SYSTEM	AZ
1317.57	35300	in service	SYSTEM	AZ
357.65	35300	open	SYSTEM	AZ
111.84	35300	in service	SYSTEM	AZ
647.51	35300	open	SYSTEM	AZ
9462.62	35300	in service	SYSTEM	AZ
263.88	35300	open	SYSTEM	AZ
430.08	35300	in service	SYSTEM	AZ
17.9	35300	open	SYSTEM	AZ
26731.07	35300	in service	SYSTEM	AZ
21957.06	35300	open	SYSTEM	AZ
95.97	35300	in service	SYSTEM	AZ
825.62	35300	open	SYSTEM	AZ
9984.18	35300	in service	SYSTEM	AZ
-283.2	35300	posted to CPR	SYSTEM	AZ
1957.16	35300	in service	SYSTEM	AZ
2643.83	35300	open	SYSTEM	AZ
2428.58	35300	in service	SYSTEM	AZ
1747.62	35300	open	SYSTEM	AZ
3994.17	35300	in service	SYSTEM	AZ
170.9	35300	open	SYSTEM	AZ
3214.9	35300	in service	SYSTEM	AZ

1535.84	35300	open	SYSTEM	AZ
3735.64	35300	in service	SYSTEM	AZ
414.71	35300	open	SYSTEM	AZ
987.93	35300	in service	SYSTEM	AZ
14.75	35300	in service	SYSTEM	AZ
44079.97	35300	open	SYSTEM	AZ
2097.22	35300	in service	SYSTEM	AZ
241.06	35300	open	SYSTEM	AZ
480.27	35300	in service	SYSTEM	AZ
1584.4	35300	open	SYSTEM	AZ
-389.75	35300	in service	SYSTEM	AZ
515.94	35300	in service	SYSTEM	AZ
50.07	35300	in service	SYSTEM	AZ
2524.85	35300	in service	SYSTEM	AZ
811.38	35300	open	SYSTEM	AZ
1000.4	35300	open	SYSTEM	AZ
209.47	35300	open	SYSTEM	AZ
-15.58	35300	in service	SYSTEM	AZ
8068.7	35300	open	SYSTEM	AZ
295.76	35300	in service	SYSTEM	AZ
-2.01	35300	in service	SYSTEM	AZ
313.34	35300	open	SYSTEM	AZ
162.67	35300	open	SYSTEM	AZ
1279.7	35300	in service	SYSTEM	AZ
2324	35300	in service	SYSTEM	AZ
2261.83	35300	open	SYSTEM	AZ
555.53	35300	in service	SYSTEM	AZ
18301.83	35300	open	SYSTEM	AZ
125.19	35300	in service	SYSTEM	AZ
1069.5	35300	open	SYSTEM	AZ
139.32	35300	in service	SYSTEM	AZ
71.96	35300	open	SYSTEM	AZ
1904.08	35300	in service	SYSTEM	AZ
1475.97	35300	open	SYSTEM	AZ
-1369.94	35300	open	SYSTEM	AZ
6802.53	35300	in service	SYSTEM	AZ
4875.7	35300	open	SYSTEM	AZ
-0.47	35300	open	SYSTEM	AZ
67.34	35300	in service	SYSTEM	AZ
70.7	35300	in service	SYSTEM	AZ
424.15	35300	in service	SYSTEM	AZ
3.72	35300	open	SYSTEM	AZ
14239.24	35300	open	SYSTEM	AZ
2466.58	35300	in service	SYSTEM	AZ
4697.03	35300	in service	SYSTEM	AZ
2742.8	35300	open	SYSTEM	AZ
545.42	35300	in service	SYSTEM	AZ
77.75	35300	open	SYSTEM	AZ
1725.64	35300	in service	SYSTEM	AZ
24.91	35300	open	SYSTEM	AZ
7526.47	35300	in service	SYSTEM	AZ

194.4	35300	in service	SYSTEM	AZ
564.72	35300	in service	SYSTEM	AZ
6.49	35300	open	SYSTEM	AZ
670.41	35300	in service	SYSTEM	AZ
1145.47	35300	open	SYSTEM	AZ
4985.5	35300	in service	SYSTEM	AZ
-11.47	35300	in service	SYSTEM	AZ
1127.3	35300	open	SYSTEM	AZ
1191.26	35300	in service	SYSTEM	AZ
63.95	35300	in service	SYSTEM	AZ
4794.07	35300	open	SYSTEM	AZ
2013.41	35300	in service	SYSTEM	AZ
963.26	35300	in service	SYSTEM	AZ
11311.19	35300	open	SYSTEM	AZ
6580.75	35300	open	SYSTEM	AZ
1592.63	35300	open	SYSTEM	AZ
8517.31	35300	open	SYSTEM	AZ
84.9	35300	in service	SYSTEM	AZ
88.42	35300	open	SYSTEM	AZ
2774.21	35300	in service	RESERVE SHUTDOWN	AZ
287.78	35300	open	RESERVE SHUTDOWN	AZ
568.23	35300	in service	SYSTEM	AZ
515.21	35300	open	SYSTEM	AZ
4385.48	35300	open	SYSTEM	AZ
557.82	35300	in service	O=OPERATION	AZ

00002-009-0749-000 - port everglades gsu u1&2 - replace gsu transformer(Site:broward)
00002-009-0749-000 - port everglades gsu u1&2 - replace gsu transformer(Site:broward)
00003-009-0749-000 - port everglades gsu u1&2 - gsu tx replacement: rep(Site:broward)
00003-009-0749-000 - port everglades gsu u1&2 - gsu tx replacement: rep(Site:broward)
00004-009-0749-000 - port everglades gsu u1&2 - replace coolers on gsu (Site:broward)
00004-009-0831-000 - turkey point gsu u3&4 - transformer replacement: r(Site:dade)
00005-009-0749-000 - lauderdale gsu gt - *e replacement: replace failed(Site:broward)
00006-009-0149-000 - putnam gsu u1&2 - replace unit #2 st tx#49-0108 (Site:putnam)
00006-009-0149-000 - putnam gsu u1&2 - replace unit #2 st tx#49-0108 (Site:putnam)
00006-009-0549-000 - ft myers gsu gt - replace tx bushings (Site:lee)
00006-009-0549-000 - ft myers gsu gt - replace tx bushings (Site:lee)
00006-009-0749-000 - port everglades gsu gt - *e transformer replacemen(Site:broward)
00006-009-0749-000 - port everglades gsu gt - *e transformer replacemen(Site:broward)
00007-009-0749-000 - port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)
00007-009-0749-000 - port everglades gsu gt - repl gsu 49-0938 with spa(Site:broward)
00008-009-0749-000 - lauderdale gsu gt - arrester replacement: (Site:broward)
00008-009-0831-000 - turkey point gsu u3&4 - pp-transformer replacement(Site:dade)
00102-009-0307-000 - south bay - remove fault locator py-18 (Site:south bay)
00102-009-0686-000 - decommission equipment transmission breakers (Site:various)
00111-009-0384-000 - reserve trans dade - cooler replacement: replace t(Site:dade)
00112-009-0369-000 - laurelwood - - replace defective carrier set ft-06(Site:venice)
00242-009-0311-000 - brevard - rbl- add oleander (Site:brevard)
00253-009-0339-000 - whidden - merchant plant dcgc interconnection (des(Site:desoto)
00267-009-0307-000 - pratt & whitney - mol/des-upgrade equipment in rin(Site:palm beach)
00270-009-0307-000 - yamato - replace panels pl-753 & pb-323 on the del(Site:palm beach)
00271-009-0367-000 - overtown - trans sub: construct a 230kv auto tx ba(Site:dade)
00275-009-0379-000 - flagami - wave trap replacement: (Site:dade)
00277-009-0311-000 - malabar - replace disconnect switches on north mid(Site:brevard)
00277-009-0379-000 - davis - ampacity upgrade: replace wave trap (Site:dade)
00277-009-0379-000 - davis - ampacity upgrade: replace wave trap (Site:dade)
00279-009-0311-000 - orsino - ciac: site expansion, installation of hv (Site:brevard)
00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)
00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)
00281-009-0379-000 - davis - breaker replacement: replace three hv brea(Site:dade)
00283-009-0379-000 - davis - fals: (Site:dade)
00287-009-0369-000 - laurelwood - replacement of oscillograph pg-0074 (Site:sarasota)
00289-009-0307-000 - ranch - repl 1200a linetrap w/ 2000a (Site:palm beach)
00289-009-0379-000 - davis - breaker replacement: replace 230 kv breake(Site:dade)
00290-009-0379-000 - south miami - breaker replacement: replace five hv(Site:dade)
00291-009-0311-000 - orsino - replace two line panels, ccvts & line tra(Site:brevard)
00292-009-0379-000 - florida city - switch replacement: replace 138kv s(Site:dade)
00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade)
00293-009-0379-000 - south miami - ampacity upgrade: replace line switc(Site:dade)
00293-009-0386-000 - indiantown - add 230kv bay #4 for pmr #2 & bay #3s(Site:martin)
00294-009-0369-000 - johnson - (Site:manatee)
00294-009-0379-000 - turkey point - *e cooler replacement: replace cool(Site:dade)
00295-009-0379-000 - davis - replace defective digital fault recorder (Site:dade)
00295-009-0379-000 - davis - replace defective digital fault recorder (Site:dade)
00296-009-0367-000 - dade - line terminal: add 230kv terminal for overt(Site:dade)
00297-009-0379-000 - turkey point - repl swyd insul. assoc w/ne bus w/r(Site:dade)

00298-009-0379-000 - turkey point - repl swyd insul. assoc w/nw bus w/r(Site:dade)
00299-009-0379-000 - turkey point - repl swyd insul. assoc w/se bus w/r(Site:dade)
00299-009-0379-000 - turkey point - repl swyd insul. assoc w/se bus w/r(Site:dade)
00299-009-0386-000 - bridge - add indiantown #2 230kv terminal (Site:martin)
00300-009-0379-000 - turkey point - repl swyd insul. assoc w/sw bus w/r(Site:dade)
00301-009-0379-000 - davis - line panel replacements: levee #2 230kv li(Site:dade)
00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade)
00306-009-0379-000 - florida city - relay: add high speed relaying to t(Site:dade)
00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade)
00307-009-0379-000 - turkey point - line relay: add high speed relaying(Site:dade)
00308-009-0307-000 - yamato - replace 138kv auto tx switches (Site:palm beach)
00308-009-0386-000 - martin - add phase reactors between the 500kv and (Site:martin)
00308-009-0386-000 - martin - add phase reactors between the 500kv and (Site:martin)
00309-009-0379-000 - turkey point - switch replacement: replace four hv(Site:dade)
00309-009-0379-000 - turkey point - switch replacement: replace four hv(Site:dade)
00311-009-0379-000 - davis - line panel replacement: levee #1 230kv lin(Site:dade)
00312-009-0307-000 - corbett - replace rtu s-882 (Site:palm beach)
00312-009-0339-000 - alico - replace oscillograph with dfr (Site:lee)
00312-009-0379-000 - flagami - *e ccvt replacement: replace failed ccvt(Site:dade)
00313-009-0379-000 - flagami - * e tuning unit replacement: replace def(Site:dade)
00314-009-0369-000 - johnson - *e replace (Site:manatee)
00315-009-0369-000 - ringling - replace cap bank w/ 75 mvar bank (Site:sarasota)
00316-009-0386-000 - martin - ampacity upgrade bay#7 to 3000 amps (Site:martin)
00318-009-0307-000 - ranch - replace pl-453 (osceola) and add four zone(Site:palm beach)
00318-009-0379-000 - cutler - breaker replacement: replace two 138kv oi(Site:dade)
00320-009-0379-000 - turkey point - arrester replacement: replace hv ca(Site:dade)
00321-009-0379-000 - davis - wave trap replacement: replace two wave tr(Site:dade)
00321-009-0379-000 - davis - wave trap replacement: replace two wave tr(Site:dade)
00325-009-0379-000 - flagami - *e arrester replacement: (Site:dade)
00328-009-0379-000 - flagami - ccvt replacement: (Site:dade)
00328-009-0379-000 - flagami - ccvt replacement: (Site:dade)
00329-009-0339-000 - alico - support terry transmission project (Site:lee)
00329-009-0379-000 - davis - *e switch replacement: replace failed hv s(Site:dade)
00329-009-0379-000 - davis - *e switch replacement: replace failed hv s(Site:dade)
00330-009-0379-000 - turkey point - ccvt replacement: replace one 245kv(Site:dade)
00330-009-0379-000 - turkey point - ccvt replacement: replace one 245kv(Site:dade)
00331-009-0379-000 - flagami - switch replacement: replace 7g49 (Site:dade)
00331-009-0379-000 - flagami - switch replacement: replace 7g49 (Site:dade)
00333-009-0369-000 - childs - replace rtu (Site:highlands)
00334-009-0369-000 - cortez - replace line panel pl 606 (Site:manatee)
00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
00335-009-0307-000 - west palm beach - replace 138kv capacitor bank 22-(Site:palm beach)
00335-009-0369-000 - ringling - replace line panel pl-142 (Site:sarasota)
00335-009-0386-000 - turnpike - replace line panels pl-929 and pl-930 o(Site:st. lucie)
00336-009-0307-000 - west palm beach - replace 138kv capacitor bank 220(Site:palm beach)
00336-009-0386-000 - bridge - replace line panels pl-901 and pl-903 on (Site:martin)
00337-009-0307-000 - ranch - replace 230kv capacitor bank 220180078 (Site:palm beach)
00337-009-0311-000 - malabar - *e - replace 230kv arrestors on tx 49-22(Site:brevard)
00337-009-0367-000 - gratigny - autotx addition: install 560mva autotx (Site:dade)
00337-009-0367-000 - gratigny - autotx addition: install 560mva autotx (Site:dade)
00338-009-0307-000 - ranch - replace 230kv capacitor bank 220595006 (Site:palm beach)

00339-009-0311-000 - brevard - repl. (1) trap at poinsett #2 line termi(Site:brevard)
00340-009-0307-000 - south bay - replace rtu s-539 (Site:palm beach)
00340-009-0307-000 - south bay - replace rtu s-539 (Site:palm beach)
00340-009-0386-000 - midway - replace free standing ct's on breakers w9(Site:st. lucie)
00341-009-0307-000 - riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)
00341-009-0307-000 - riviera - replace oscillograph pg-0099 w/dfr (Site:palm beach)
00341-009-0379-000 - turkey point - ccvt's replacement: replace three ((Site:dade)
00342-009-0311-000 - cape canaveral - replace 3-230kv (Site:brevard)
00343-009-0311-000 - cape canaveral - replace breaker 8w16 (Site:brevard)
00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee)
00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee)
00343-009-0369-000 - manatee - *e replace defective transfer trip carri(Site:manatee)
00344-009-0307-000 - riviera - replace line panel pl-324 on the plumosu(Site:palm beach)
00344-009-0369-000 - crawley tap - remove wavetrap on the crawley tap l(Site:manatee)
00344-009-0369-000 - crawley tap - remove wavetrap on the crawley tap l(Site:manatee)
00344-009-0386-000 - martin - replace rtu s-570 (Site:martin)
00345-009-0307-000 - plumosus - replace line panel pl-895 on the rivier(Site:palm beach)
00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota)
00345-009-0369-000 - ringling - breaker replacement: replace five trans(Site:sarasota)
00345-009-0386-000 - sherman - replace oscillograph pg-0098 w/dfr (Site:okeechobee)
00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)
00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)
00346-009-0369-000 - ringling - replace f-switches for cap bank (7f99 a(Site:sarasota)
00346-009-0386-000 - martin - replace (Site:martin)
00347-009-0307-000 - ranch - eol* replace line trap on the riviera 138k(Site:palm beach)
00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
00347-009-0369-000 - laurelwood - arrester replacement: replace hv/lv a(Site:sarasota)
00347-009-0386-000 - hobe - (Site:martin)
00348-009-0307-000 - riviera - eol* replace line trap on the ranch 138k(Site:palm beach)
00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee)
00348-009-0369-000 - johnson - arrester replacement: replace hv/lv arre(Site:manatee)
00350-009-0311-000 - norris - arrester replacement: replace arresters o(Site:brevard)
00350-009-0369-000 - childs - * replace defective potential transformer(Site:highlands)
00350-009-0369-000 - childs - * replace defective potential transformer(Site:highlands)
00351-009-0369-000 - manatee - replace hairpin jumpers and reconfigure (Site:manatee)
00352-009-0311-000 - 624a - replace rusted aclc (Site:brevard)
00352-009-0369-000 - howard tran - *e replace arresters (Site:sarasota)
00352-009-0386-000 - indiantown - replace two line traps on the midway (Site:martin)
00353-009-0311-000 - north cape - replace rusted aclc (Site:brevard)
00353-009-0369-000 - venice - *r replace (4ea) defectived 138kv couplin(Site:sarasota)
00354-009-0311-000 - orsino - replace rusted aclc (Site:brevard)
00355-009-0311-000 - c5 - replace 6l11 switch (Site:brevard)
00355-009-0311-000 - c5 - replace 6l11 switch (Site:brevard)
00360-009-0311-000 - malabar - *h arrester replacement: replace 230&138(Site:brevard)
00360-009-0311-000 - malabar - *h arrester replacement: replace 230&138(Site:brevard)
00360-009-0339-000 - collier - add orange river#2 line terminal (Site:collier)
00360-009-0339-000 - collier - add orange river#2 line terminal (Site:collier)
00361-009-0307-000 - south bay - *e (Site:palm beach)
00361-009-0311-000 - south cape - replace bkr's 6w149, (Site:brevard)
00362-009-0311-000 - south cape - install dfr (Site:brevard)

00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)
00363-009-0367-000 - greynolds - *e cable replacement: replace failed 1(Site:dade)
00366-009-0307-000 - germantown (trans) - 1042 - line terminals and aut(Site:palm beach)
00366-009-0307-000 - germantown (trans) - 1042 - line terminals and aut(Site:palm beach)
00368-009-0307-000 - yamato - replace transfer switch (Site:palm beach)
00368-009-0386-000 - st lucie - (Site:st. lucie)
00370-009-0311-000 - cocoa beach - (Site:brevard)
00370-009-0311-000 - cocoa beach - (Site:brevard)
00370-009-0319-000 - broward - add two(2) 230kv , 110mvars ungrounded c(Site:broward)
00370-009-0319-000 - broward - add two(2) 230kv , 110mvars ungrounded c(Site:broward)
00371-009-0307-000 - yamato - modify empty bay position for addition of(Site:palm beach)
00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
00371-009-0311-000 - brevard - remove existing cocoa beach terminal equ(Site:brevard)
00372-009-0307-000 - corbett - replace 230kv station post insulators (Site:palm beach)
00373-009-0339-000 - ft myers swyd - replace 138kv & 230kv operating bu(Site:lee)
00374-009-0311-000 - brevard - reconductor 138kv main busses (Site:brevard)
00374-009-0311-000 - brevard - reconductor 138kv main busses (Site:brevard)
00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard)
00375-009-0311-000 - 624a - replace breakers 6w38 and 6w74 (Site:brevard)
00375-009-0367-000 - dade - line terminal: add a terminal for levee #3 (Site:dade)
00376-009-0307-000 - ranch - *e replace xsmn bkr. 7w25 and 7g10 (Site:palm beach)
00376-009-0311-000 - malabar - replace breakers 7w68 & 8w31 (Site:brevard)
00377-009-0307-000 - corbett - (Site:palm beach)
00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard)
00377-009-0311-000 - cape canaveral - breaker replacement: (Site:brevard)
00378-009-0386-000 - midway - replace p&c eq. - st lucie 230kv line #1 (Site:st. lucie)
00378-009-0386-000 - midway - replace p&c eq. - st lucie 230kv line #1 (Site:st. lucie)
00379-009-0311-000 - malabar - replace line panels pl- 172 and pl-798 o(Site:brevard)
00379-009-0386-000 - indiantown - (Site:martin)
00379-009-0386-000 - indiantown - (Site:martin)
00380-009-0307-000 - south bay - replace line panel pl-521 (okeelanta) (Site:palm beach)
00382-009-0386-000 - midway - replace defective transmitter-receiver ft(Site:st. lucie)
00383-009-0386-000 - sherman - replace defective transmitter-receiver f(Site:okeechobee)
00384-009-0307-000 - yamato - replace line panel pl-346 on the germanto(Site:palm beach)
00384-009-0367-000 - miami - line terminal: replace line panel(knowlton(Site:dade)
00384-009-0386-000 - martin - e* replace 230kv surgearresters u3&u4 col(Site:martin)
00385-009-0307-000 - okeelanta - (Site:palm beach)
00385-009-0367-000 - railway - line terminal: replace line panel(knowlt(Site:dade)
00386-009-0307-000 - riviera - 230kv autotransformer & indiantown 230kv(Site:palm beach)
00388-009-0339-000 - alico - protection improvement for capacitor banks(Site:lee)
00389-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w35 (37-229(Site:palm beach)
00389-009-0339-000 - charlotte - protection improvement for capacitor b(Site:charlotte)
00390-009-0307-000 - ranch - eol xsmn bkr repl: repl bkr's 7w191 (37-22(Site:palm beach)
00392-009-0386-000 - martin - replace 9g57 motor operator (Site:martin)
00392-009-0386-000 - martin - replace 9g57 motor operator (Site:martin)
00393-009-0311-000 - c5 - (Site:brevard)
00393-009-0386-000 - midway - eol xsmn bkr repl: repl. bkr 8w116 (37-22(Site:st. lucie)
00394-009-0386-000 - bridge - replace line panels pl-900 and pl902 on t(Site:martin)
00395-009-0339-000 - edison-hv cap banks - protection improvement for c(Site:lee)
00396-009-0307-000 - recway - rbl-replace rtu s-644 for "swa" (Site:palm beach)
00396-009-0311-000 - barna - *e - replace (3) 115kv station arresters s(Site:brevard)

00396-009-0311-000 - barna - *e - replace (3) 115kv station arresters s(Site:brevard)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00396-009-0386-000 - oslo-hv cap banks - replace eol xsmn cap bank #4 ((Site:indian river)
00397-009-0307-000 - ranch - *e replace defectived line trap fl-3114 (Site:palm beach)
00397-009-0311-000 - poinsett - *e bushing replacement: replace lv and (Site:orange)
00397-009-0386-000 - midway - switch upgrade: replace six highvoltage d(Site:st. lucie)
00398-009-0307-000 - plumosus - line terminal: relocate bridge line to (Site:palm beach)
00399-009-0307-000 - corbett - arrester/buswork replacement: upgrade fo(Site:palm beach)
00399-009-0307-000 - corbett - arrester/buswork replacement: upgrade fo(Site:palm beach)
00399-009-0386-000 - midway - arrester/buswork replacement: upgrade one(Site:st. lucie)
00401-009-0311-000 - malabar - *up breaker replacement - replace 8w41 (Site:brevard)
00402-009-0307-000 - bryant - replace carrier set ftinsb5 on the south (Site:palm beach)
00403-009-0307-000 - corbett - replace line panels pl-940 and pl-536 on(Site:palm beach)
00403-009-0367-000 - 8th street cable - battery replacement: replace de(Site:dade)
00405-009-0307-000 - okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)
00405-009-0307-000 - okeelanta - rbl - add transfer trip transmitter an(Site:palm beach)
00406-009-0307-000 - yamato - surge arresters: replace ls and hs sa's o(Site:palm beach)
00407-009-0307-000 - cedar - surge arresters: replace hs and ls sa's on(Site:palm beach)
00407-009-0386-000 - midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)
00407-009-0386-000 - midway - replace 500kv oscillograph pg-144 w/dfr (Site:st. lucie)
00408-009-0307-000 - south bay - surge arresters: replace hs & ls sa's (Site:palm beach)
00408-009-0386-000 - midway - replace defective transmitter-receiver ft(Site:st. lucie)
00409-009-0307-000 - south bay - surge arresters: replace hs & ls sa's (Site:palm beach)
00410-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
00410-009-0367-000 - levee - *e breaker replacement: replace failed 230(Site:dade)
00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
00411-009-0307-000 - ranch - surge arresters: replace hs & ls sa's on t(Site:palm beach)
00412-009-0307-000 - ranch - surge arresters: replace 230kv east and we(Site:palm beach)
00413-009-0307-000 - cedar - *e - replace eol xsmn bkr 8w48 (37-229031-(Site:palm beach)
00413-009-0319-000 - andytown - replace 230kv cap banks #3 & #4 (Site:broward)
00413-009-0339-000 - capri-hv cap banks - protection improvement for ca(Site:collier)
00414-009-0307-000 - south bay - (Site:palm beach)
00414-009-0307-000 - south bay - (Site:palm beach)
00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)
00416-009-0386-000 - midway - replace carrier set ft-671 & tt equip. px(Site:st. lucie)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0307-000 - osceola - retire equipment at osceola sub. (Site:palm beach)
00417-009-0367-000 - coconut grove - breaker replacement: replace one h(Site:dade)
00417-009-0386-000 - sherman - replace carrier set ft-670 & tt equip. p(Site:okeechobee)
00418-009-0307-000 - ranch - repl. bkrs 7w14, 7w17, 7w45, 7w53 & 7w68 (Site:palm beach)
00418-009-0339-000 - orange river - replace acics #7 and #8 (Site:lee)
00418-009-0339-000 - orange river - replace acics #7 and #8 (Site:lee)
00418-009-0367-000 - market - breaker replacement: replace four hv brea(Site:dade)
00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
00418-009-0386-000 - sherman - replace (3) ocb with gas ckt. bkr's (Site:okeechobee)
00419-009-0339-000 - charlotte - upgrd. (Site:charlotte)
00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)
00419-009-0386-000 - okeechobee - replace (3) ocb's with gcb's (Site:okeechobee)
00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)
00420-009-0307-000 - riviera - ampacity upgrade: upgrade bay #1 to 3000(Site:palm beach)

00420-009-0309-000 - volusia - replace oscillograph with dfr (Site:volusia)
00420-009-0309-000 - volusia - replace oscillograph with dfr (Site:volusia)
00420-009-0367-000 - greynolds - ampacity increase: replace switch (Site:dade)
00420-009-0367-000 - greynolds - ampacity increase: replace switch (Site:dade)
00421-009-0307-000 - corbett - *e replace defective transmitter-receive(Site:palm beach)
00421-009-0307-000 - corbett - *e replace defective transmitter-receive(Site:palm beach)
00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)
00421-009-0386-000 - midway - *e - replace 4g1537 on 500kv spare autotx(Site:st. lucie)
00422-009-0386-000 - martin - *e replace defective coupling capacitor v(Site:martin)
00424-009-0307-000 - corbett - upgrade bay #3 for 3000a and terminate 1(Site:palm beach)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0339-000 - buckingham - construct new 138kv line terminal (Site:lee)
00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)
00424-009-0386-000 - midway - replace 8w15, 8w26, 8w38 & 8w119 for trea(Site:st. lucie)
00425-009-0319-000 - laudania - remove the aventura- laudania 230kv tra(Site:broward)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00425-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)
00426-009-0307-000 - riviera - replace breakers 7w104, 7w151, 7w138 & 7(Site:palm beach)
00426-009-0339-000 - charlotte - replace 8w30, 8w48 and 8w52 (Site:charlotte)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00426-009-0386-000 - st lucie - replace p&c equip. - midway 230kv line (Site:st. lucie)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0339-000 - charlotte - replace (2) 230-138kv, 112mva autotxs (Site:charlotte)
00427-009-0386-000 - midway - *e replace defective battery charger bc-0(Site:st. lucie)
00428-009-0307-000 - corbett - *e surge arresters: replace 230kv west b(Site:palm beach)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00428-009-0386-000 - midway - replace p&c equip. - slp 230kv line #2 (Site:st. lucie)
00429-009-0307-000 - south bay - replace line panel pl-522 on the osceo(Site:palm beach)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00429-009-0386-000 - midway - replace p&c equip. - slp 230kv line #3 (Site:st. lucie)
00430-009-0307-000 - osceola - replace carrier set ft-1019 (Site:palm beach)
00430-009-0386-000 - st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)
00430-009-0386-000 - st lucie - replace trans coolers on unit 1a (49-25(Site:st. lucie)
00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach)
00431-009-0307-000 - cedar - breaker replacement: replace one transmiss(Site:palm beach)
00431-009-0319-000 - oakland park - gis option - add 230kv autotx#1 & c(Site:broward)
00431-009-0386-000 - indiantown - bkr repl: replace xsmn bkrs 8w122, 8w(Site:martin)
00432-009-0307-000 - corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)
00432-009-0307-000 - corbett - replace line panels pl-938 and pl-767 on(Site:palm beach)
00432-009-0319-000 - oakland park - gis option - replace six 138kv oil (Site:broward)
00432-009-0367-000 - dade - replace defective digital fault recorder (Site:dade)
00433-009-0319-000 - conservation - add oakland park line terminal (Site:broward)
00433-009-0367-000 - 40th street - replace defective transmitter-receiv(Site:dade)
00434-009-0319-000 - oakland park - upgrade ampacity to 1600 amps op-op(Site:broward)
00434-009-0339-000 - lazy acres - replace rtu (Site:lee)
00434-009-0367-000 - little river - replace defective transmitter-recei(Site:dade)
00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)
00435-009-0339-000 - ft myers swyd - replace 230kv breakers 8w173, 8w18(Site:lee)
00437-009-0319-000 - andytown - replace panel pl-537 and pl-539 on mart(Site:broward)

00437-009-0367-000 - dade - line panel replacement: levee#2 230kv line (Site:dade)
00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie)
00437-009-0386-000 - midway - breaker replacement: replace three 138kv (Site:st. lucie)
00438-009-0319-000 - andytown - replace panel pl-502 and pl-504 on oran(Site:broward)
00438-009-0367-000 - levee - panel replacement: replace line panel for (Site:dade)
00439-009-0367-000 - levee - line panel replacement: davis #2 230kv lin(Site:dade)
00439-009-0367-000 - levee - line panel replacement: davis #2 230kv lin(Site:dade)
00440-009-0339-000 - lazy acres - install new metering units & relocate(Site:lee)
00440-009-0339-000 - lazy acres - install new metering units & relocate(Site:lee)
00440-009-0386-000 - midway - replace line panels pl-939 and pl-566 on (Site:st. lucie)
00441-009-0386-000 - turnpike - ralls 230kv line - fmpa (cut midway-tur(Site:st. lucie)
00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)
00442-009-0307-000 - ranch - *e replace bkr 7w11 (37-099700-9) with 37-(Site:palm beach)
00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
00442-009-0386-000 - midway - ralls 230kv line - fmpa (cut midway-turnp(Site:st. lucie)
00443-009-0319-000 - conservation - install spare autotx with connectio(Site:broward)
00446-009-0309-000 - volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)
00446-009-0309-000 - volusia - replace tuning units fu-0316,fu-0350,fu-(Site:volusia)
00446-009-0339-000 - charlotte - inst. two-108.5mvar, 230kv cap. (Site:charlotte)
00447-009-0307-000 - south bay - (Site:palm beach)
00447-009-0319-000 - broward - replace cb#3 switch 7f88 (Site:broward)
00447-009-0339-000 - lazy acres - add 138kv bus (Site:lee)
00447-009-0367-000 - railway - throwover panel replacement: replace thr(Site:dade)
00447-009-0367-000 - railway - throwover panel replacement: replace thr(Site:dade)
00448-009-0307-000 - ranch - *e replace defective ccvt fp-2146 (Site:palm beach)
00448-009-0309-000 - volusia - replace 230kv, 80mvar cap bank at volusi(Site:volusia)
00448-009-0367-000 - coconut grove - breaker replacement: replace two 1(Site:dade)
00448-009-0367-000 - coconut grove - breaker replacement: replace two 1(Site:dade)
00449-009-0307-000 - plumosus - *e - replace bkr 7w22 (37-2291413) (Site:palm beach)
00449-009-0367-000 - little river - tuning unit replacement: replace tw(Site:dade)
00449-009-0367-000 - little river - tuning unit replacement: replace tw(Site:dade)
00450-009-0307-000 - corbett - *e arrester replacement: replace hv arre(Site:palm beach)
00450-009-0319-000 - broward - replace pg-159 with dfr (Site:broward)
00450-009-0319-000 - broward - replace pg-159 with dfr (Site:broward)
00451-009-0367-000 - coconut grove - panel replacement: upgrade panel p(Site:dade)
00452-009-0339-000 - ft myers swyd - replace substation communication f(Site:lee)
00452-009-0339-000 - ft myers swyd - replace substation communication f(Site:lee)
00452-009-0386-000 - emerson - replace three (3ea) defectived transmitt(Site:st. lucie)
00453-009-0339-000 - ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)
00453-009-0339-000 - ft myers swyd - aclc replacement: replace aclc #1 (Site:lee)
00453-009-0367-000 - levee - panel replacement: upgrade two line panels(Site:dade)
00453-009-0386-000 - west - rbl replace defectived transmitter receiver(Site:indian river)
00453-009-0386-000 - west - rbl replace defectived transmitter receiver(Site:indian river)
00454-009-0339-000 - charlotte - add metering for vandolah (hardee) 230(Site:charlotte)
00454-009-0367-000 - riverside - dfr replacement: upgrade emax pg-0142 (Site:dade)
00455-009-0339-000 - charlotte - upgrade vandolah (hardee) 230kv line t(Site:charlotte)
00455-009-0367-000 - miami - panel pl-0801 replacement: upgrading panel(Site:dade)
00456-009-0319-000 - andytown - e*-(unp) replace 230kv breaker 8w4 (Site:broward)
00456-009-0339-000 - charlotte - *e-replace 8g117 (Site:charlotte)
00456-009-0339-000 - charlotte - *e-replace 8g117 (Site:charlotte)
00456-009-0367-000 - venetian - autotx: install a 138kv terminal/ autot(Site:dade)

00456-009-0386-000 - emerson - *e - replace throwover panel on auto tx (Site:st. lucie)
00456-009-0386-000 - emerson - *e - replace throwover panel on auto tx (Site:st. lucie)
00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte)
00457-009-0339-000 - charlotte - replace metering units on vandolah 230(Site:charlotte)
00458-009-0319-000 - andytown - replace line panel on conservation #3 w(Site:broward)
00458-009-0386-000 - martin - replace (6) 500kv ccvt's and (2) wave tra(Site:martin)
00459-009-0319-000 - conservation - replace line panel on andytown #3 w(Site:broward)
00459-009-0339-000 - orange river - replace primary & secondary diff. p(Site:lee)
00459-009-0339-000 - orange river - replace primary & secondary diff. p(Site:lee)
00459-009-0386-000 - emerson - add 138kv east bus differential and remo(Site:st. lucie)
00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)
00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)
00460-009-0339-000 - collier - breaker replacement: replace one 138kv o(Site:collier)
00461-009-0367-000 - levee - line panel replacement: davis #1 230kv lin(Site:dade)
00461-009-0386-000 - warfield - *e replace defective battery bank b-161(Site:martin)
00462-009-0339-000 - orange river - orange river - transfer trip replac(Site:lee)
00462-009-0339-000 - orange river - orange river - transfer trip replac(Site:lee)
00462-009-0386-000 - martin - *e replace (3ea) defectived ccvt's (Site:martin)
00462-009-0386-000 - martin - *e replace (3ea) defectived ccvt's (Site:martin)
00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte)
00463-009-0339-000 - charlotte - replace breaker 7w43 (Site:charlotte)
00464-009-0386-000 - warfield - *e arrester replacement: replace failed(Site:martin)
00465-009-0367-000 - market - *h arrester replacement: replacesix line (Site:dade)
00466-009-0309-000 - duval - replaec line protection panels on thalmann(Site:duval)
00466-009-0319-000 - lauderdale - e*- (unp) - replace three(3) 230kv sa(Site:broward)
00466-009-0386-000 - martin - *e ccvt repl: repl. (3) ccvt's on the 500(Site:martin)
00467-009-0339-000 - alico - *e: replace (3) 138kv ccvts (Site:lee)
00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)
00468-009-0339-000 - alico - insulators- replace 138kv station post ins(Site:lee)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0367-000 - levee - line terminal: add a terminal for dade #3 (Site:dade)
00468-009-0386-000 - midway - add new 138kv midway-hartman #2 line in b(Site:st. lucie)
00469-009-0386-000 - midway - replace (3) defective ccvt's on the emers(Site:st. lucie)
00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte)
00470-009-0339-000 - charlotte - *e replace breaker 8w76 (Site:charlotte)
00470-009-0386-000 - martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)
00470-009-0386-000 - martin - replace (5) 230kv ccvt's on gen. unit #3 (Site:martin)
00471-009-0339-000 - ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)
00471-009-0339-000 - ft myers swyd - upgrade the ampacity of jumpers fr(Site:lee)
00472-009-0386-000 - sandpiper - replace line panel pl-750 on the midwa(Site:martin)
00474-009-0309-000 - sanford plant - replace (16) 50ka 230kv breakers f(Site:volusia)
00474-009-0319-000 - sistrunk - *e- (unp) -replace one(1) 138kv 7w21 br(Site:broward)
00474-009-0386-000 - martin - replace (3) 230kv ccvt's on gen. unit #4 (Site:martin)
00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade)
00479-009-0367-000 - indian creek - autotx replacement: replace one aut(Site:dade)
00480-009-0319-000 - port everglades - insulator replacement: replace 2(Site:broward)
00480-009-0367-000 - dade - replace bkrs 7w11 & 7w61 (Site:dade)
00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval)
00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval)
00481-009-0309-000 - duval - replace defective digital fault recorder (Site:duval)
00481-009-0367-000 - levee - replace bkr 8w14 (Site:dade)

00482-009-0309-000 - deland - replace defective transmitter-receiver ft(Site:volusia)
00482-009-0367-000 - riverside - *e arrester replacement: replace faile(Site:dade)
00483-009-0319-000 - lauderdale - breaker replacement: replace one hv b(Site:broward)
00483-009-0367-000 - miami shores - panel replacement: replace one line(Site:dade)
00483-009-0367-000 - miami shores - panel replacement: replace one line(Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00484-009-0367-000 - dade - line terminal: rebuild 230kv bay 1 (Site:dade)
00488-009-0309-000 - deland - replace carrier set ft-0805 on the sanfor(Site:volusia)
00488-009-0309-000 - deland - replace carrier set ft-0805 on the sanfor(Site:volusia)
00488-009-0319-000 - broward - rbl- replace 138kv breaker 7w37 (Site:broward)
00489-009-0309-000 - edgewater high voltage ca - replace hv cap bank& a(Site:volusia)
00489-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)
00490-009-0309-000 - bradford - replace arresters on tx#49-1013 (Site:bradford)
00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade)
00490-009-0367-000 - venetian - breaker replacement: replace five trans(Site:dade)
00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam)
00491-009-0309-000 - rice - replace primary protection on seminole 240k(Site:putnam)
00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade)
00491-009-0367-000 - riverside - breaker replacement: replace five (5) (Site:dade)
00492-009-0309-000 - sanford plant - add 230kv bus tie breaker between (Site:volusia)
00492-009-0319-000 - port everglades - replace bkr 8w23 (Site:broward)
00492-009-0367-000 - levee - line panel replacement: replace two line p(Site:dade)
00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler)
00493-009-0309-000 - bunnell - add pringle 230kv line terminal (Site:flagler)
00494-009-0367-000 - levee - transfer trip replacement: replace transfe(Site:dade)
00495-009-0309-000 - millcreek - replace breakers 8w45,8w59,8w32 (Site:st. johns)
00495-009-0367-000 - miami shores - battery replacement: replace defect(Site:dade)
00497-009-0309-000 - duval - replace trans breaker 8w20 and 8w10 (Site:duval)
00498-009-0309-000 - duval - install new 2-230kv cap banks w/ string bu(Site:duval)
00501-009-0319-000 - port everglades - e*-(unp)- replace three(3) start(Site:broward)
00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade)
00501-009-0367-000 - dade - *e breaker replacement: replace one transmi(Site:dade)
00502-009-0319-000 - broward - bus replacement: replace riser busses (Site:broward)
00502-009-0367-000 - miami shores - line terminal: add a terminal for n(Site:dade)
00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)
00503-009-0309-000 - volusia - vol-orm #2, repl 115kv sw&trap in bay #1(Site:volusia)
00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler)
00504-009-0309-000 - bunnell - upgrade ampacity of matanzas line term. (Site:flagler)
00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
00504-009-0319-000 - broward - cap bank replacement: replace two 138kv (Site:broward)
00504-009-0367-000 - indian creek - *e ccvt's replacement: replace thre(Site:dade)
00504-009-0367-000 - indian creek - *e ccvt's replacement: replace thre(Site:dade)
00505-009-0309-000 - duval - replace line protc. pnl on the springbank (Site:duval)
00505-009-0319-000 - port everglades - e*- replace motor operator 7g157(Site:broward)
00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler)
00506-009-0309-000 - bunnell - replace line protection on the korona 11(Site:flagler)
00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia)
00507-009-0309-000 - ormond - replace line protection on the korona 115(Site:volusia)
00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade)
00507-009-0367-000 - normandy beach - *e switch replacement: replace on(Site:dade)
00508-009-0309-000 - putnam sub - replace line protection on the korona(Site:putnam)

00508-009-0309-000 - putnam sub - replace line protection on the korona(Site:putnam)
00509-009-0309-000 - volusia - replace line protection on the korona 23(Site:volusia)
00509-009-0309-000 - volusia - replace line protection on the korona 23(Site:volusia)
00509-009-0367-000 - roney - *e battery replacement: replace defective (Site:dade)
00510-009-0309-000 - sanford plant - sanford-norris 115kv inc amp. repl(Site:volusia)
00510-009-0367-000 - 40th street - *e - replace transformer 491015009 w(Site:dade)
00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)
00511-009-0319-000 - tradewinds - rbl - line panel replacement: replace(Site:broward)
00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward)
00512-009-0319-000 - broward - rbl - line panel replacement: replace on(Site:broward)
00513-009-0309-000 - st johns - ampacity inc: replace one line-trap on (Site:st. johns)
00514-009-0309-000 - duval - *e emergency er to replace failed breaker (Site:duval)
00514-009-0319-000 - port everglades - *e breaker replacement: replace (Site:broward)
00517-009-0319-000 - andytown - ccvt replacement: replace 10 defective (Site:broward)
00517-009-0367-000 - levee - transfer trip replacement: (Site:dade)
00518-009-0319-000 - port everglades - *e replacement: replace ohgw uni(Site:broward)
00519-009-0309-000 - baldwin - replace tuning unit fu0044 (Site:duval)
00519-009-0319-000 - port everglades - arrester removal: (Site:broward)
00519-009-0319-000 - port everglades - arrester removal: (Site:broward)
00520-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)
00521-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)
00521-009-0319-000 - port everglades - ccvt replacement: replace defect(Site:broward)
00522-009-0309-000 - rice - replace res power fuse switch 4l114 (Site:putnam)
00522-009-0319-000 - broward - wave trap replacement: (Site:broward)
00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)
00524-009-0319-000 - andytown - panel replacement: replace two line pan(Site:broward)
00525-009-0319-000 - broward - *e breaker replacement:replace failed br(Site:broward)
00526-009-0309-000 - sanford plant - re-enforced (Site:volusia)
00526-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00526-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00527-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00527-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00528-009-0319-000 - broward - switch replacement: replace two disc swi(Site:broward)
00528-009-0319-000 - broward - switch replacement: replace two disc swi(Site:broward)
00529-009-0309-000 - duval - replace xv,yv and h0x0 bushings sets on tx(Site:duval)
00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward)
00529-009-0319-000 - port everglades - breaker replacement: replace thr(Site:broward)
00530-009-0319-000 - broward - carrier replace: (Site:broward)
00531-009-0319-000 - conservation - carrier replace: replace carrier ft(Site:broward)
00532-009-0319-000 - lauderdale - *e motor operator replacement: replac(Site:broward)
00533-009-0319-000 - lauderdale - (Site:broward)
00533-009-0319-000 - lauderdale - (Site:broward)
00536-009-0309-000 - baldwin - replace panel pl-203 on the columbia 115(Site:duval)
00537-009-0309-000 - bunnell - replace (3) 115kv arresters and (3) 230 (Site:flagler)
00541-009-0319-000 - broward - *e (Site:broward)
00541-009-0319-000 - broward - *e (Site:broward)
00542-009-0319-000 - ashmont - rbl - replace rtu s-0633 and (Site:broward)
00542-009-0319-000 - ashmont - rbl - replace rtu s-0633 and (Site:broward)
00543-009-0319-000 - ashmont - rbl - (Site:broward)
00543-009-0319-000 - ashmont - rbl - (Site:broward)
00545-009-0319-000 - broward - *e (Site:broward)

00546-009-0319-000 - broward - *e ccvt replacement: (Site:broward)
00547-009-0319-000 - port everglades - *e ccvt replacement: (Site:broward)
00547-009-0319-000 - port everglades - *e ccvt replacement: (Site:broward)
00548-009-0319-000 - lauderdale - *e ccvt replacement: (Site:broward)
00548-009-0319-000 - lauderdale - *e ccvt replacement: (Site:broward)
00549-009-0319-000 - broward - *e arrester replacement: replace failed (Site:broward)
00551-009-0319-000 - laudania - replace defective battery bank b-1310 (Site:broward)
00551-009-0319-000 - laudania - replace defective battery bank b-1310 (Site:broward)
00552-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval)
00553-009-0309-000 - baldwin - *e breaker replacement: replace 6w74 (Site:duval)
00554-009-0319-000 - port everglades - *e arrester replacement: replace(Site:broward)
00555-009-0319-000 - lauderdale - arrester replacement: replace failed (Site:broward)
00558-009-0309-000 - baldwin - breaker replacement: replace 6w26 and 6w(Site:duval)
00559-009-0309-000 - columbia - breaker replacement: replace 6w54 (Site:columbia)
00561-009-0319-000 - lauderdale - oscillograph replacement: replace osc(Site:broward)
00562-009-0309-000 - matanzas high voltage cap - cap bank replacement: (Site:st. johns)
00562-009-0319-000 - broward - (Site:broward)
00562-009-0319-000 - broward - (Site:broward)
00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward)
00563-009-0319-000 - port everglades - *up-replace hv breaker 7w149 (m (Site:broward)
00564-009-0319-000 - andytown - transfer trip replacement: (Site:broward)
00565-009-0309-000 - sanford plant - repl sw 8g139 for amp upgrade on s(Site:volusia)
00566-009-0309-000 - interlachen high voltage - capbank replacement: re(Site:putnam)
04788-070-0950-007 - replace pjk2 switchyard insulators(07574409) (Site:st johns river power park)

Q.
Distribution Station Equipment. Please provide all workpapers, analyses, assumptions, considerations and/or materials reviewed and relied upon in sufficient detail necessary to support For Account 362 – Distribution Station Equipment. Please provide the following:

a. Documents supporting why FPL increased the average service life to only 41 years given its statements on Exhibit CRC-1, page 560 that the actuarial analysis indicated a result between 40 and 45 years and the industry average 45 years.
b. Documents showing what was retired in 2006 in the amount of $13 million, as referenced in Exhibit CRC-1, page 565.
c. Documents supporting the $2.6 million of cost of removal in 2006 is representative of the remaining investment in the account.

A.
a. The various bands run in the life analysis showed lives ranging from 40 to 45 years; however, the 41 life when matched with the R1.5 curve was the best match for the recorded data for this account. See Exhibit CRC-1, page 562.

b. See document provided.

c. The amount for the year 2006 was not the only amount considered for this account. This recorded year along with the recorded amounts in the years 1986-2007 were examined as part of the net salvage analysis. No specific year was analyzed but rather all years and bands of years. This estimate is based on the best information available and because the net salvage estimate is based on 22 years of actual history we believe it is indicative of the future until new recorded information is available.

Hearing Exhibit - 00007754

POD Depreciation Study OPC 1st Set (1-43) Question 26

Work_Order_Number	Work Order Description	retirement_unit	Quantity	Amount
00103-009-0686-000				
	decommission equipment distribution breakers			
		120.111 : BREAKER, 0-34KV	91	1,066,087.51
		120.116 : BREAKER, 69-138KV	1	27,258.28
		120.123 : BREAKER, 0-34KV INSTALLA	75	149,693.85
	decommission equipment distribution breakers Total		**167**	**1,243,039.64**
00103-009-0686-000 Total			**167**	**1,243,039.64**
00104-009-0686-000				
	decommission equipment - power transformers			
		136.645 : LIGHTNING ARRESTOR 139-2	6	2,883.14
		228.020 : TRANSFORMER, POWER 1PHAS	1	142,118.97
		228.031 : TRANSFORMER, POWER 3PHAS	1	143,311.18
		228.107 : TRANSFORMER, POWER 0-15M	1	2,000.00
	decommission equipment - power transformers Total		**9**	**290,313.29**
00104-009-0686-000 Total			**9**	**290,313.29**
00105-009-0384-000				
	RESERVE - SOUTH DIVISION - To Record Retirements I			
		141.725 : PANEL, SUPERVISORY EQUIP	-2	(21,910.28)
	RESERVE - SOUTH DIVISION - To Record Retirements I Total		**-2**	**(21,910.28)**
00105-009-0384-000 Total			**-2**	**(21,910.28)**
00138-009-0686-000				
	RESERVE - SOUTH DIVISION - To Record Retirements I			
		120.126 : BREAKER, 69-240KV OIL IN	1	1,147.95
	RESERVE - SOUTH DIVISION - To Record Retirements I Total		**1**	**1,147.95**
00138-009-0686-000 Total			**1**	**1,147.95**
00157-009-0686-000				
	reserve - east division - replace coolers on mt2/			
		228.016 : TRANSFORMER COOLING BANK	1	39,944.60
	reserve - east division - replace coolers on mt2/ Total		**1**	**39,944.60**
00157-009-0686-000 Total			**1**	**39,944.60**
00167-009-0686-000				
	reserve dist martin co - replace surge arresters o			
		136.645 : LIGHTNING ARRESTOR 139-2	3	5,581.76

Hearing Exhibit - 00007755

FPL 107996

	reserve dist martin co - replace surge arresters o Total		**3**	**5,581.76**
00167-009-0686-000 Total			**3**	**5,581.76**
00366-009-0307-000				
	germantown			
		083.820 : COUPLING CAPACITOR VOLTA	4	23,258.70
		083.850 : TUNING UNIT - DIST	2	6,089.75
		083.860 : WAVE TRAP	1	10,922.55
		110.775 : BATTERY CHARGER	1	3,028.47
		110.779 : BATTERY SET WITH RACK	1	8,186.52
		141.725 : PANEL, SUPERVISORY EQUIP	1	30,494.01
		141.736 : PANEL, LINE RELAY	1	72,288.06
	germantown Total		**11**	**154,268.06**
00366-009-0307-000 Total			**11**	**154,268.06**
00409-009-0367-000				
	airport - rtu replacement: replace station rtu			
		141.725 : PANEL, SUPERVISORY EQUIP	1	10,955.14
	airport - rtu replacement: replace station rtu Total		**1**	**10,955.14**
00409-009-0367-000 Total			**1**	**10,955.14**
00415-009-0594-000				
	rebuild arc-184m1 and 10m8- arcadia-charlotte 69kv			
		124.662 : INSULATOR (inactive)	3	1,420.81
	rebuild arc-184m1 and 10m8- arcadia-charlotte 69kv Total		**3**	**1,420.81**
00415-009-0594-000 Total			**3**	**1,420.81**
00428-009-0407-000				
	linton - upgrade landscape, irrigation & replace f			
		113.665 : GROUND SYSTEM	76	375.90
	linton - upgrade landscape, irrigation & replace f Total		**76**	**375.90**
00428-009-0407-000 Total			**76**	**375.90**
00431-009-0319-000				
	oakland park - gis option - add 230kv autotx#1 & c			
		124.662 : INSULATOR (inactive)	3	27.97
		127.483 : STRUCTURE, AF-138KV	1	7,478.02
		141.714 : PANEL, AUTOMATIC THROWOV	1	494.37
	oakland park - gis option - add 230kv autotx#1 & c Total		**5**	**8,000.36**
00431-009-0319-000 Total			**5**	**8,000.36**

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00434-009-0319-000				
	oakland park - upgrade ampacity to 1600 amps op-op			
		083.860 : WAVE TRAP	1	2,900.48
		236.635 : MOTOR MECHANISM	1	987.55
		238.596 : SWITCH DISCONNECT 138KV	1	4,050.27
	oakland park - upgrade ampacity to 1600 amps op-op Total		**3**	**7,938.30**
00434-009-0319-000 Total			**3**	**7,938.30**
00445-009-0309-000				
	ormond - replace tuning unit fu-0013,fu-0309,and f			
		083.850 : TUNING UNIT - DIST	3	1,258.52
	ormond - replace tuning unit fu-0013,fu-0309,and f Total		**3**	**1,258.52**
00445-009-0309-000 Total			**3**	**1,258.52**
00478-009-0367-000				
	haulover - *e tuning unit replacement: replace fu-			
		083.850 : TUNING UNIT - DIST	1	5,279.94
	haulover - *e tuning unit replacement: replace fu- Total		**1**	**5,279.94**
00478-009-0367-000 Total			**1**	**5,279.94**
00479-009-0594-000				
	charlotte-whidden #2			
		113.665 : GROUND SYSTEM	20	1,425.37
		124.542 : BUS SYSTEM ACSR	30	1,748.20
	charlotte-whidden #2 Total		**50**	**3,173.57**
00479-009-0594-000 Total			**50**	**3,173.57**
00491-009-0407-000				
	boca raton - increase capacity; 4th tx, 2nd insp p			
		279.692 : TRANSFORMER, POTENTIAL U	2	618.74
	boca raton - increase capacity; 4th tx, 2nd insp p Total		**2**	**618.74**
00491-009-0407-000 Total			**2**	**618.74**
00495-009-0486-000				
	wabasso - increase capacity			
		113.665 : GROUND SYSTEM	500	2,498.86
		114.789 : CONDUIT SYSTEM	600	2,122.58
		114.795 : CONT CABLE SYSTEM	700	662.98
		128.405 : FOUNDATION, CAPACITOR BA	2	3,001.03
		136.652 : LIGHTNING ARRESTOR UNDER	3	1,165.41
		141.725 : PANEL, SUPERVISORY EQUIP	1	23,153.54

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		223.190	: REACTORS	2	17,426.81
		228.031	: TRANSFORMER, POWER 3PHAS	2	406,104.08
		228.106	: TRANSFORMER, POWER 16-30	2	19,860.72
		236.635	: MOTOR MECHANISM	2	9,060.86
	wabasso - increase capacity	**Total**		**1814**	**485,056.87**
00495-009-0486-000 Total				**1814**	**485,056.87**
00499-009-0129-000					
	rinehart - site expansion and rebuild new sub				
		113.665	: GROUND SYSTEM	518	5,964.03
		114.789	: CONDUIT SYSTEM	180	2,811.52
		120.181	: METALCLAD CIRCUIT BREAKE	2	32,148.16
		124.559	: BUS SYSTEM COPPER	250	2,171.80
		127.480	: STRUCTURE, MODUFLEX COLU	16	16,873.46
		128.406	: FOUNDATION, FLOODLIGHT	3	734.65
	rinehart - site expansion and rebuild new sub	**Total**		**969**	**60,703.62**
00499-009-0129-000 Total				**969**	**60,703.62**
00499-009-0486-000					
	jensen - repl.				
		120.111	: BREAKER, 0-34KV	2	13,296.93
		120.123	: BREAKER, 0-34KV INSTALLA	4	4,955.41
	jensen - repl. Total			**6**	**18,252.34**
00499-009-0486-000 Total				**6**	**18,252.34**
00538-009-0879-000					
	dadeland - feeder position: relocate metrorail fee				
		120.111	: BREAKER, 0-34KV	-1	(8,237.80)
		120.123	: BREAKER, 0-34KV INSTALLA	-1	(396.97)
	dadeland - feeder position: relocate metrorail fee Total			**-2**	**(8,634.77)**
00538-009-0879-000 Total				**-2**	**(8,634.77)**
00540-009-0486-000					
	gatlin - inc cap-add 2nd 55mva tx				
		124.554	: BUS SYSTEM ANGLE	20	206.09
	gatlin - inc cap-add 2nd 55mva tx	**Total**		**20**	**206.09**
00540-009-0486-000 Total				**20**	**206.09**
00545-009-0486-000					
	citrus - increase ampacity - replace				
		238.596	: SWITCH DISCONNECT 138KV	1	11,035.88
		241.609	: SWITCH LOAD INTERRUPT/LO	1	28,190.53

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FPL 107999

	citrus - increase ampacity - replace Total			**2**	**39,226.41**
00545-009-0486-000 Total				**2**	**39,226.41**
00549-009-0476-000					
	Lake Ida Linton Rebuild				
		113.665	: GROUND SYSTEM	-2912	(22,779.81)
		124.542	: BUS SYSTEM ACSR	439	5,656.75
		124.662	: INSULATOR (inactive)	3	209.54
	Lake Ida Linton Rebuild Total			**-2470**	**(16,913.52)**
00549-009-0476-000 Total				**-2470**	**(16,913.52)**
00550-009-0476-000					
	cedger 138kv rebuild/ohgw				
		113.665	: GROUND SYSTEM	50	2,152.84
		124.542	: BUS SYSTEM ACSR	150	281.12
		124.662	: INSULATOR (inactive)	3	209.54
	cedger 138kv rebuild/ohgw Total			**203**	**2,643.50**
00550-009-0476-000 Total				**203**	**2,643.50**
00553-009-0486-000					
	sherman				
		120.111	: BREAKER, 0-34KV	1	15,877.08
		120.123	: BREAKER, 0-34KV INSTALLA	1	2,092.60
		136.645	: LIGHTNING ARRESTOR 139-2	6	5,859.63
		141.713	: PANEL, OVERCURRENT RELAY	1	19,670.37
		141.760	: PANEL, UNDERFREQUENCY	1	9,126.75
		223.190	: REACTORS	1	4,879.31
		228.031	: TRANSFORMER, POWER 3PHAS	2	580,102.92
		228.106	: TRANSFORMER, POWER 16-30	2	27,962.08
	sherman Total			**15**	**665,570.74**
00553-009-0486-000 Total				**15**	**665,570.74**
00554-009-0486-000					
	primavista - cap bank: add				
		239.574	: SWITCH FUSE DISTRIBUTION	2	1,088.73
		279.692	: TRANSFORMER, POTENTIAL U	2	1,263.70
	primavista - cap bank: add Total			**4**	**2,352.43**
00554-009-0486-000 Total				**4**	**2,352.43**
00557-009-0211-000					
	babcock - install mitsubishi line switch breaker 7				
		236.618	: SWITCH FAULT INTERRUPT/C	1	77,830.67

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			236.635 : MOTOR MECHANISM	1	4,417.42
	babcock - install mitsubishi line switch breaker 7 Total			2	82,248.09
00557-009-0211-000 Total				2	82,248.09
00572-009-0486-000					
	citrus -				
			110.779 : BATTERY SET WITH RACK	1	6,266.80
	citrus -	Total		1	6,266.80
00572-009-0486-000 Total				1	6,266.80
00573-009-0486-000					
	cove -				
			110.779 : BATTERY SET WITH RACK	1	8,209.76
	cove -	Total		1	8,209.76
00573-009-0486-000 Total				1	8,209.76
00574-009-0486-000					
	hutchinson island -				
			110.779 : BATTERY SET WITH RACK	1	7,800.81
	hutchinson island -	Total		1	7,800.81
00574-009-0486-000 Total				1	7,800.81
00576-009-0486-000					
	jensen - eol breaker repl: repl bkr 2w45				
			120.111 : BREAKER, 0-34KV	1	8,202.29
			120.123 : BREAKER, 0-34KV INSTALLA	1	801.69
	jensen - eol breaker repl: repl bkr 2w45 Total			2	9,003.98
00576-009-0486-000 Total				2	9,003.98
00581-009-0486-000					
	ft pierce - rtu repl: replace s-573				
			141.725 : PANEL, SUPERVISORY EQUIP	1	17,717.85
	ft pierce - rtu repl: replace s-573	Total		1	17,717.85
00581-009-0486-000 Total				1	17,717.85
00582-009-0486-000					
	okeechobee				
			223.190 : REACTORS	2	5,937.48
	okeechobee Total			2	5,937.48
00582-009-0486-000 Total				2	5,937.48

Hearing Exhibit - 00007760

00583-009-0569-000					
	englewood - replace 7gb11 w/candlestick breaker				
		137.701	: CABINET, JUNCTION BOX	2	1,009.80
		141.720	: PANEL, ALTERNATING CURRE	1	840.01
		141.737	: PANEL, METER	1	11,081.92
		278.674	: METER-WATT HOUR	1	112.98
	englewood - replace 7gb11 w/candlestick breaker Total			**5**	**13,044.71**
00583-009-0569-000 Total				**5**	**13,044.71**
00584-009-0486-000					
	florida steel - replace defective battery bank b-1				
		110.779	: BATTERY SET WITH RACK	1	7,256.75
	florida steel - replace defective battery bank b-1 Total			**1**	**7,256.75**
00584-009-0486-000 Total				**1**	**7,256.75**
00585-009-0486-000					
	sebastian - e* replace swithes 3l16				
		124.428	: BUS SYSTEM ALUMINUM	20	844.42
		238.575	: SWITCH DISCONNECT 23KV S	3	1,196.61
	sebastian - e* replace swithes 3l16 Total			**23**	**2,041.03**
00585-009-0486-000 Total				**23**	**2,041.03**
00587-009-0486-000					
	oslo - *e - replace failed joslyn vac switch on ca				
		085.629	: SWITCH VACUUM CAPACITOR	1	2,444.93
	oslo - *e - replace failed joslyn vac switch on ca Total			**1**	**2,444.93**
00587-009-0486-000 Total				**1**	**2,444.93**
00587-009-0569-000					
	castle - * e replace lv arresters on tx 49-2336				
		136.652	: LIGHTNING ARRESTOR UNDER	-3	(953.69)
	castle - * e replace lv arresters on tx 49-2336 Total			**-3**	**(953.69)**
00587-009-0569-000 Total				**-3**	**(953.69)**
00588-009-0486-000					
	port sewall - *e replace fb#11 2w46				
		120.111	: BREAKER, 0-34KV	1	20,005.11
		120.123	: BREAKER, 0-34KV INSTALLA	1	1,083.06
	port sewall - *e replace fb#11 2w46 Total			**2**	**21,088.17**
00588-009-0486-000 Total				**2**	**21,088.17**

Hearing Exhibit - 00007761

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00589-009-0211-000					
	eau gallie				
		228.015	: TRANSFORMER, POWER 3PHAS	0	1,413.72
	eau gallie Total			**0**	**1,413.72**
00589-009-0211-000 Total				**0**	**1,413.72**
00590-009-0486-000					
	monterey - *h -				
		136.640	: LIGHTNING ARRESTOR 69-13	3	1,260.41
	monterey - *h - Total			**3**	**1,260.41**
00590-009-0486-000 Total				**3**	**1,260.41**
00591-009-0486-000					
	jensen - *h arrester replacement:				
		136.640	: LIGHTNING ARRESTOR 69-13	6	1,471.82
	jensen - *h arrester replacement: Total			**6**	**1,471.82**
00591-009-0486-000 Total				**6**	**1,471.82**
00592-009-0486-000					
	port mayaca - *h arrester replacement:				
		136.640	: LIGHTNING ARRESTOR 69-13	6	1,544.92
	port mayaca - *h arrester replacement: Total			**6**	**1,544.92**
00592-009-0486-000 Total				**6**	**1,544.92**
00595-009-0486-000					
	okeechobee				
		120.111	: BREAKER, 0-34KV	1	18,366.51
		120.123	: BREAKER, 0-34KV INSTALLA	1	2,898.65
	okeechobee Total			**2**	**21,265.16**
00595-009-0486-000 Total				**2**	**21,265.16**
00599-009-0486-000					
	savannah - *e replace defective metering potential				
		137.670	: CABINET, METER	1	1,388.01
		278.672	: METER-GRAPHIC WATT	1	1,379.60
		278.673	: METER-VARIABLE	1	1,926.32
		278.674	: METER-WATT HOUR	1	330.12
		279.692	: TRANSFORMER, POTENTIAL U	2	1,823.65
	savannah - *e replace defective metering potential Total			**6**	**6,847.70**
00599-009-0486-000 Total				**6**	**6,847.70**

Hearing Exhibit - 00007762

FPL 108003

00599-009-0569-000					
	south venice - *e replace				
		137.700	: PANEL, RELAY MISCELLANEO	0	67.91
	south venice - *e replace Total			0	67.91
00599-009-0569-000 Total				0	67.91
00600-009-0486-000					
	hutchinson island - *e - replace failed I switch 2				
		238.575	: SWITCH DISCONNECT 23KV S	3	736.22
	hutchinson island - *e - replace failed I switch 2 Total			3	736.22
00600-009-0486-000 Total				3	736.22
00600-009-0539-000					
	iona - upgrade alico pulloff to 1475amps				
		124.559	: BUS SYSTEM COPPER	-225	(1,152.91)
	iona - upgrade alico pulloff to 1475amps Total			-225	(1,152.91)
00600-009-0539-000 Total				-225	(1,152.91)
00600-009-0569-000					
	woods - add hv circuit breaker to oneco pulloff				
		127.452	: STRUCTURE, POLE CONCRETE	2	31,345.67
		238.596	: SWITCH DISCONNECT 138KV	1	8,297.70
		241.609	: SWITCH LOAD INTERRUPT/LO	1	48,272.24
	woods - add hv circuit breaker to oneco pulloff Total			4	87,915.61
00600-009-0569-000 Total				4	87,915.61
00601-009-0486-000					
	turnpike				
		120.111	: BREAKER, 0-34KV	1	23,709.85
		120.123	: BREAKER, 0-34KV INSTALLA	1	669.90
	turnpike Total			2	24,379.75
00601-009-0486-000 Total				2	24,379.75
00602-009-0486-000					
	port sewall - *e - replace inspec. bkr				
		120.111	: BREAKER, 0-34KV	1	18,989.57
		120.123	: BREAKER, 0-34KV INSTALLA	1	6,580.97
	port sewall - *e - replace inspec. bkr Total			2	25,570.54
00602-009-0486-000 Total				2	25,570.54
00606-009-0889-000					

Hearing Exhibit - 00007763

FPL 108004

	new				
		124.662	: INSULATOR (inactive)	3	596.20
	new Total			3	596.20
00606-009-0889-000 Total				3	596.20
00612-009-0539-000					
	golden gate - convert to 230kv				
		124.428	: BUS SYSTEM ALUMINUM	899	30,340.42
		124.559	: BUS SYSTEM COPPER	268	911.00
		124.657	: SPILL GAPS (inactive)	6	1,414.79
		127.452	: STRUCTURE, POLE CONCRETE	1	1,865.49
		127.495	: STRUCTURE, BUS SUPPORT-1	1	1,745.02
		136.652	: LIGHTNING ARRESTOR UNDER	6	2,253.53
		137.670	: CABINET, METER	1	1,467.67
		141.720	: PANEL, ALTERNATING CURRE	1	3,484.45
		141.740	: PANEL, DIFFERENTIAL RELA	2	45,836.79
		236.618	: SWITCH FAULT INTERRUPT/C	3	160,923.20
		236.635	: MOTOR MECHANISM	1	3,630.25
		238.596	: SWITCH DISCONNECT 138KV	2	26,953.22
		241.609	: SWITCH LOAD INTERRUPT/LO	2	55,191.57
		279.692	: TRANSFORMER, POTENTIAL U	2	1,497.13
	golden gate - convert to 230kv	Total		1195	337,516.53
00612-009-0539-000 Total				1195	337,516.53
00612-009-0594-000					
	transmission pull-off to 'g				
		113.665	: GROUND SYSTEM	1072	20,052.97
		124.542	: BUS SYSTEM ACSR	440	642.18
		124.662	: INSULATOR (inactive)	103	12,468.65
		127.452	: STRUCTURE, POLE CONCRETE	6	27,897.06
	transmission pull-off to 'g	Total		1621	61,060.86
00612-009-0594-000 Total				1621	61,060.86
00616-009-0879-000					
	cutler				
		120.111	: BREAKER, 0-34KV	1	7,229.31
		120.123	: BREAKER, 0-34KV INSTALLA	1	368.62
	cutler Total			2	7,597.93
00616-009-0879-000 Total				2	7,597.93
00617-009-0211-000					
	hibiscus - replace feeder breaker 2w52				

Hearing Exhibit - 00007764

FPL 108005

		120.111	: BREAKER, 0-34KV	1	8,161.19
		120.123	: BREAKER, 0-34KV INSTALLA	-1	(989.26)
	hibiscus - replace feeder breaker 2w62 Total			**0**	**7,171.93**
00617-009-0211-000 Total				**0**	**7,171.93**
00622-009-0879-000					
	mitchell - breaker replacement: replace one bus ti				
		120.123	: BREAKER, 0-34KV INSTALLA	1	374.91
	mitchell - breaker replacement: replace one bus ti Total			**1**	**374.91**
00622-009-0879-000 Total				**1**	**374.91**
00623-009-0509-000					
	rinbig relocate castle pull ringling-big bend 230k				
		113.665	: GROUND SYSTEM	333	6,266.16
		124.542	: BUS SYSTEM ACSR	1010	3,558.09
	rinbig relocate castle pull ringling-big bend 230k Total			**1343**	**9,824.25**
00623-009-0509-000 Total				**1343**	**9,824.25**
00626-009-0569-000					
	payne - *e* replace failed bkr 2w62				
		120.111	: BREAKER, 0-34KV	1	8,149.69
		120.123	: BREAKER, 0-34KV INSTALLA	1	593.90
	payne - *e* replace failed bkr 2w62 Total			**2**	**8,743.59**
00626-009-0569-000 Total				**2**	**8,743.59**
00627-009-0569-000					
	castle - *e replace failed arresters				
		136.645	: LIGHTNING ARRESTOR 139-2	3	4,866.99
	castle - *e replace failed arresters Total			**3**	**4,866.99**
00627-009-0569-000 Total				**3**	**4,866.99**
00630-009-0569-000					
	auburn - *e replace failed arresters				
		136.645	: LIGHTNING ARRESTOR 139-2	3	1,539.70
	auburn - *e replace failed arresters Total			**3**	**1,539.70**
00630-009-0569-000 Total				**3**	**1,539.70**
00635-009-0879-000					
	kendall - throwover replacement: replace transfer				
		141.714	: PANEL, AUTOMATIC THROWOV	1	1,542.86
	kendall - throwover replacement: replace transfer Total			**1**	**1,542.86**

Hearing Exhibit - 00007765

FPL 108006

00635-009-0879-000 Total			**1**	**1,542.86**
00639-009-0211-000				
	satellite - add 2nd 138-13kv, 30mva tx and dbom mo			
		124.428 : BUS SYSTEM ALUMINUM	1	40.16
		127.455 : STRUCTURE, DISCONNECT SW	1	2,975.38
		128.410 : FOUNDATION, DISCONNECT S	1	504.75
		238.575 : SWITCH DISCONNECT 23KV S	6	3,139.39
		279.692 : TRANSFORMER, POTENTIAL U	1	1,257.85
	satellite - add 2nd 138-13kv, 30mva tx and dbom mo Total		**10**	**7,917.53**
00639-009-0211-000 Total			**10**	**7,917.53**
00644-009-0569-000				
	oneco - battery replacement:			
		110.779 : BATTERY SET WITH RACK	1	7,408.27
	oneco - battery replacement:	**Total**	**1**	**7,408.27**
00644-009-0569-000 Total			**1**	**7,408.27**
00645-009-0211-000				
	grant - battery replacement: replace defective bat			
		110.779 : BATTERY SET WITH RACK	1	16,140.01
	grant - battery replacement: replace defective bat Total		**1**	**16,140.01**
00645-009-0211-000 Total			**1**	**16,140.01**
00645-009-0569-000				
	palma sola - battery replacement: replace defectiv			
		110.779 : BATTERY SET WITH RACK	1	6,355.46
	palma sola - battery replacement: replace defectiv Total		**1**	**6,355.46**
00645-009-0569-000 Total			**1**	**6,355.46**
00646-009-0211-000				
	titusville - battery replacement: replace defectiv			
		110.779 : BATTERY SET WITH RACK	1	10,130.93
	titusville - battery replacement: replace defectiv Total		**1**	**10,130.93**
00646-009-0211-000 Total			**1**	**10,130.93**
00646-009-0569-000				
	rubonia - battery replacement: replace defective b			
		110.779 : BATTERY SET WITH RACK	1	7,664.25
	rubonia - battery replacement: replace defective b Total		**1**	**7,664.25**
00646-009-0569-000 Total			**1**	**7,664.25**

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00646-009-0879-000				
	goulds - breaker replacement: replace one feeder b			
		120.123 : BREAKER, 0-34KV INSTALLA	1	430.51
	goulds - breaker replacement: replace one feeder b Total		**1**	**430.51**
00646-009-0879-000 Total			**1**	**430.51**
00650-009-0879-000				
	jasmine - feeder position: add a position for feed			
		141.725 : PANEL, SUPERVISORY EQUIP	1	26,560.42
	jasmine - feeder position: add a position for feed Total		**1**	**26,560.42**
00650-009-0879-000 Total			**1**	**26,560.42**
00651-009-0879-000				
	goulds - feeder position: add			
		223.190 : REACTORS	1	1,259.86
	goulds - feeder position: add Total		**1**	**1,259.86**
00651-009-0879-000 Total			**1**	**1,259.86**
00654-009-0879-000				
	montgomery - cap bank: install 1-6mvar, 23 kv bank			
		239.574 : SWITCH FUSE DISTRIBUTION	2	2,219.95
		279.692 : TRANSFORMER, POTENTIAL U	2	1,841.70
	montgomery - cap bank: install 1-6mvar, 23 kv bank Total		**4**	**4,061.65**
00654-009-0879-000 Total			**4**	**4,061.65**
00655-009-0879-000				
	cutler			
		120.111 : BREAKER, 0-34KV	0	(2,831.67)
	cutler Total		**0**	**(2,831.67)**
00655-009-0879-000 Total			**0**	**(2,831.67)**
00658-009-0879-000				
	court - breaker replacement: replace one inspectio			
		120.123 : BREAKER, 0-34KV INSTALLA	1	563.76
	court - breaker replacement: replace one inspectio Total		**1**	**563.76**
00658-009-0879-000 Total			**1**	**563.76**
00659-009-0879-000				
	flagami			
		120.123 : BREAKER, 0-34KV INSTALLA	1	383.83

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FPL 108008

	flagami Total		**1**	**383.83**
00659-009-0879-000 Total			**1**	**383.83**
00661-009-0569-000				
	oneco - replace mo#10 on 7gb85			
		236.635 : MOTOR MECHANISM	0	-
	oneco - replace mo#10 on 7gb85 Total		**0**	**-**
00661-009-0569-000 Total			**0**	**-**
00669-009-0539-000				
	colonial - battery replacement: replace defective			
		110.779 : BATTERY SET WITH RACK	1	9,695.35
	colonial - battery replacement: replace defective Total		**1**	**9,695.35**
00669-009-0539-000 Total			**1**	**9,695.35**
00669-009-0879-000				
	jasmine - arrester replacement: replace hv transfo			
		136.645 : LIGHTNING ARRESTOR 139-2	3	5,877.65
	jasmine - arrester replacement: replace hv transfo Total		**3**	**5,877.65**
00669-009-0879-000 Total			**3**	**5,877.65**
00672-009-0879-000				
	lindgren - switch replacement: replace tx switches			
		236.617 : SWITCH FAULT INTERRUPT/C	2	59,899.20
	lindgren - switch replacement: replace tx switches Total		**2**	**59,899.20**
00672-009-0879-000 Total			**2**	**59,899.20**
00673-009-0879-000				
	tropical - switch replacement: replace three hv tr			
		236.618 : SWITCH FAULT INTERRUPT/C	3	20,100.84
	tropical - switch replacement: replace three hv tr Total		**3**	**20,100.84**
00673-009-0879-000 Total			**3**	**20,100.84**
00674-009-0879-000				
	miller - switch replacement: replace hv transforme			
		236.617 : SWITCH FAULT INTERRUPT/C	1	23,881.56
	miller - switch replacement: replace hv transforme Total		**1**	**23,881.56**
00674-009-0879-000 Total			**1**	**23,881.56**
00675-009-0879-000				
	village green - switch replacement: replace transf			

	236.618 : SWITCH FAULT INTERRUPT/C		2	29,867.00
	village green - switch replacement: replace transf Total		**2**	**29,867.00**
00675-009-0879-000 Total			**2**	**29,867.00**
00680-009-0569-000				
	payne - replace fb#7			
	120.111 : BREAKER, 0-34KV		1	7,384.19
	120.123 : BREAKER, 0-34KV INSTALLA		1	503.57
	payne - replace fb#7 Total		**2**	**7,887.76**
00680-009-0569-000 Total			**2**	**7,887.76**
00681-009-0569-000				
	buckeye - * e replace two			
	279.692 : TRANSFORMER, POTENTIAL U		2	1,194.39
	buckeye - * e replace two Total		**2**	**1,194.39**
00681-009-0569-000 Total			**2**	**1,194.39**
00682-009-0569-000				
	shade - *e replace two			
	279.692 : TRANSFORMER, POTENTIAL U		2	1,175.27
	shade - *e replace two Total		**2**	**1,175.27**
00682-009-0569-000 Total			**2**	**1,175.27**
00682-009-0879-000				
	lindgren - arrester replacement: replace hv/lv tx			
	136.645 : LIGHTNING ARRESTOR 139-2		3	1,814.28
	136.652 : LIGHTNING ARRESTOR UNDER		3	530.16
	lindgren - arrester replacement: replace hv/lv tx Total		**6**	**2,344.44**
00682-009-0879-000 Total			**6**	**2,344.44**
00683-009-0569-000				
	phillippi - replace defective battery bank b-1704			
	110.779 : BATTERY SET WITH RACK		1	7,864.83
	phillippi - replace defective battery bank b-1704 Total		**1**	**7,864.83**
00683-009-0569-000 Total			**1**	**7,864.83**
00684-009-0569-000				
	englewood - replace defective battery bank b-1721			
	110.779 : BATTERY SET WITH RACK		1	8,161.89
	englewood - replace defective battery bank b-1721 Total		**1**	**8,161.89**
00684-009-0569-000 Total			**1**	**8,161.89**

Hearing Exhibit - 00007769

FPL 108010

00685-009-0879-000				
	perrine - arrester replacement: replace hv/lv tx a			
		136.652 : LIGHTNING ARRESTOR UNDER	-6	(826.57)
	perrine - arrester replacement: replace hv/lv tx a Total		**-6**	**(826.57)**
00685-009-0879-000 Total			**-6**	**(826.57)**
00688-009-0879-000				
	killian - *e breaker replacement:replace failed fe			
		120.123 : BREAKER, 0-34KV INSTALLA	1	621.02
	killian - *e breaker replacement:replace failed fe Total		**1**	**621.02**
00688-009-0879-000 Total			**1**	**621.02**
00689-009-0569-000				
	osprey - *e replace fb#4			
		120.111 : BREAKER, 0-34KV	1	10,754.63
		120.123 : BREAKER, 0-34KV INSTALLA	1	702.61
	osprey - *e replace fb#4 Total		**2**	**11,457.24**
00689-009-0569-000 Total			**2**	**11,457.24**
00689-009-0879-000				
	cutler			
		120.111 : BREAKER, 0-34KV	1	14,020.82
		120.123 : BREAKER, 0-34KV INSTALLA	1	8,372.35
	cutler Total		**2**	**22,393.17**
00689-009-0879-000 Total			**2**	**22,393.17**
00690-009-0211-000				
	titusville - replace tx #2			
		228.014 : TRANSFORMER, POWER 3PHAS	1	120,861.08
		228.105 : TRANSFORMER, POWER 31-80	1	2,558.64
	titusville - replace tx #2 Total		**2**	**123,419.72**
00690-009-0211-000 Total			**2**	**123,419.72**
00690-009-0569-000				
	tuttle - *h arrester replacement: replace hv/lv ar			
		136.640 : LIGHTNING ARRESTOR 69-13	3	844.04
		136.652 : LIGHTNING ARRESTOR UNDER	3	631.34
	tuttle - *h arrester replacement: replace hv/lv ar Total		**6**	**1,475.38**
00690-009-0569-000 Total			**6**	**1,475.38**

Hearing Exhibit - 00007770

FPL 108011

00690-009-0879-000				
	tropical - *e throwover replacement: replace throw			
		141.714 : PANEL, AUTOMATIC THROWOV	1	330.50
	tropical - *e throwover replacement: replace throw Total		**1**	**330.50**
00690-009-0879-000 Total			**1**	**330.50**
00692-009-0569-000				
	beker - * e replace three			
		140.664 : METERING UNIT CT/PT 69-2	3	34,350.00
	beker - * e replace three Total		**3**	**34,350.00**
00692-009-0569-000 Total			**3**	**34,350.00**
00693-009-0879-000				
	goulds - increase capacity: add a 3rd power transf			
		124.554 : BUS SYSTEM ANGLE	366	2,430.61
		236.635 : MOTOR MECHANISM	1	1,034.57
		240.569 : SWITCH REGULATOR BYPASS	3	3,601.30
		241.609 : SWITCH LOAD INTERRUPT/LO	1	6,188.80
	goulds - increase capacity: add a 3rd power transf Total		**371**	**13,255.28**
00693-009-0879-000 Total			**371**	**13,255.28**
00694-009-0569-000				
	payne - *e replace failed bkr 37-311600-3 with new			
		120.111 : BREAKER, 0-34KV	1	8,077.21
		120.123 : BREAKER, 0-34KV INSTALLA	1	593.90
	payne - *e replace failed bkr 37-311600-3 with new Total		**2**	**8,671.11**
00694-009-0569-000 Total			**2**	**8,671.11**
00696-009-0539-000				
	pine ridge - cap bank: install			
		239.574 : SWITCH FUSE DISTRIBUTION	2	2,986.14
		279.692 : TRANSFORMER, POTENTIAL U	2	2,235.88
	pine ridge - cap bank: install Total		**4**	**5,222.02**
00696-009-0539-000 Total			**4**	**5,222.02**
00697-009-0539-000				
	bonita springs -			
		110.775 : BATTERY CHARGER	1	3,016.67
	bonita springs - Total		**1**	**3,016.67**
00697-009-0539-000 Total			**1**	**3,016.67**

Hearing Exhibit - 00007771

FPL 108012

00697-009-0879-000					
	lindgren - cap bank:				
		239.574	: SWITCH FUSE DISTRIBUTION	1	1,084.67
		279.692	: TRANSFORMER, POTENTIAL U	1	1,635.47
	lindgren - cap bank: Total			**2**	**2,720.14**
00697-009-0879-000 Total				**2**	**2,720.14**
00702-009-0539-000					
	colonial - replace 2w41 & 2w91 with new 15.5kv bre				
		120.111	: BREAKER, 0-34KV	2	15,147.91
		120.123	: BREAKER, 0-34KV INSTALLA	2	3,431.54
	colonial - replace 2w41 & 2w91 with new 15.5kv bre Total			**4**	**18,579.45**
00702-009-0539-000 Total				**4**	**18,579.45**
00703-009-0539-000					
	punta gorda - replace fb#8				
		120.111	: BREAKER, 0-34KV	1	8,627.05
		120.123	: BREAKER, 0-34KV INSTALLA	1	439.26
	punta gorda - replace fb#8 Total			**2**	**9,066.31**
00703-009-0539-000 Total				**2**	**9,066.31**
00703-009-0569-000					
	auburn - *e replace 3w32				
		120.111	: BREAKER, 0-34KV	1	23,747.13
		120.123	: BREAKER, 0-34KV INSTALLA	1	703.99
	auburn - *e replace 3w32 Total			**2**	**24,451.12**
00703-009-0569-000 Total				**2**	**24,451.12**
00704-009-0539-000					
	estero - replace fb#6				
		120.111	: BREAKER, 0-34KV	1	23,462.14
		120.123	: BREAKER, 0-34KV INSTALLA	1	1,221.01
	estero - replace fb#6 Total			**2**	**24,683.15**
00704-009-0539-000 Total				**2**	**24,683.15**
00706-009-0211-000					
	babcock - replace defective battery bank b-1656				
		110.779	: BATTERY SET WITH RACK	1	8,936.70
	babcock - replace defective battery bank b-1656 Total			**1**	**8,936.70**
00706-009-0211-000 Total				**1**	**8,936.70**

Hearing Exhibit - 00007772

FPL 108013

00707-009-0211-000				
	micco - replace defective battery bank b-1789			
		110.779 : BATTERY SET WITH RACK	1	8,203.82
	micco - replace defective battery bank b-1789 Total		1	8,203.82
00707-009-0211-000 Total			1	8,203.82
00708-009-0211-000				
	minuteman -			
		110.779 : BATTERY SET WITH RACK	1	344.90
	minuteman - Total		1	344.90
00708-009-0211-000 Total			1	344.90
00708-009-0539-000				
	deepcreek - line rupter switch: upgrade switches t			
		236.617 : SWITCH FAULT INTERRUPT/C	2	219,418.26
		238.605 : SWITCH DISCONNECT 230KV	2	46,340.49
	deepcreek - line rupter switch: upgrade switches t Total		4	265,758.75
00708-009-0539-000 Total			4	265,758.75
00708-009-0569-000				
	beneva - *e replace fb#2			
		120.111 : BREAKER, 0-34KV	1	10,546.69
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,026.09
	beneva - *e replace fb#2 Total		2	11,572.78
00708-009-0569-000 Total			2	11,572.78
00708-009-0879-000				
	university - ampacity upgrade: replace line switch			
		236.618 : SWITCH FAULT INTERRUPT/C	1	18,963.78
	university - ampacity upgrade: replace line switch Total		1	18,963.78
00708-009-0879-000 Total			1	18,963.78
00709-009-0211-000				
	harris - *e replace defective ccvt fp-3159			
		083.820 : COUPLING CAPACITOR VOLTA	1	7,670.73
	harris - *e replace defective ccvt fp-3159 Total		1	7,670.73
00709-009-0211-000 Total			1	7,670.73
00709-009-0569-000				
	englewood - *e replace fb#3			
		120.111 : BREAKER, 0-34KV	1	24,642.35

Hearing Exhibit - 00007773

FPL 108014

		120.123 : BREAKER, 0-34KV INSTALLA	1	1,045.76
	englewood - *e replace fb#3 Total		2	25,688.11
00709-009-0569-000 Total			2	25,688.11
00711-009-0569-000				
	proctor - * e replace two			
		279.692 : TRANSFORMER, POTENTIAL U	2	2,037.85
	proctor - * e replace two Total		2	2,037.85
00711-009-0569-000 Total			2	2,037.85
00711-009-0879-000				
	bird - replace defective battery charger bc-863			
		110.775 : BATTERY CHARGER	1	2,569.25
	bird - replace defective battery charger bc-863 Total		1	2,569.25
00711-009-0879-000 Total			1	2,569.25
00712-009-0211-000				
	hibiscus - replace eol breakers			
		120.111 : BREAKER, 0-34KV	2	16,849.84
		120.123 : BREAKER, 0-34KV INSTALLA	2	1,248.39
	hibiscus - replace eol breakers Total		4	20,098.23
00712-009-0211-000 Total			4	20,098.23
00712-009-0539-000				
	pine ridge - replace defective battery bank b-1630			
		110.779 : BATTERY SET WITH RACK	1	7,415.75
	pine ridge - replace defective battery bank b-1630 Total		1	7,415.75
00712-009-0539-000 Total			1	7,415.75
00712-009-0569-000				
	vamo - *e replace two			
		279.692 : TRANSFORMER, POTENTIAL U	2	2,134.27
	vamo - *e replace two Total		2	2,134.27
00712-009-0569-000 Total			2	2,134.27
00712-009-0879-000				
	jasmine -			
		110.775 : BATTERY CHARGER	1	2,343.57
	jasmine - Total		1	2,343.57
00712-009-0879-000 Total			1	2,343.57

Hearing Exhibit - 00007774

FPL 108015

00713-009-0476-000				
	rbl-datran 138kv remove fac			
		113.665 : GROUND SYSTEM	1000	10,063.50
		124.542 : BUS SYSTEM ACSR	1200	5,582.34
		124.662 : INSULATOR (inactive)	93	4,759.03
		127.452 : STRUCTURE, POLE CONCRETE	1	2,873.45
	rbl-datran 138kv remove fac Total		2294	23,278.32
00713-009-0476-000 Total			2294	23,278.32
00713-009-0539-000				
	murdock - replace defective battery bank b-1702			
		110.779 : BATTERY SET WITH RACK	1	8,435.71
	murdock - replace defective battery bank b-1702 Total		1	8,435.71
00713-009-0539-000 Total			1	8,435.71
00713-009-0879-000				
	perrine - replace defective battery charger bc-685			
		110.775 : BATTERY CHARGER	1	2,979.91
	perrine - replace defective battery charger bc-685 Total		1	2,979.91
00713-009-0879-000 Total			1	2,979.91
00714-009-0211-000				
	hield - replace defective battery bank b-1619			
		110.779 : BATTERY SET WITH RACK	1	8,134.04
	hield - replace defective battery bank b-1619 Total		1	8,134.04
00714-009-0211-000 Total			1	8,134.04
00714-009-0539-000				
	cocoplum - replace defective battery bank b-1621			
		110.779 : BATTERY SET WITH RACK	1	8,712.68
	cocoplum - replace defective battery bank b-1621 Total		1	8,712.68
00714-009-0539-000 Total			1	8,712.68
00714-009-0879-000				
	sunilland -			
		110.779 : BATTERY SET WITH RACK	1	7,622.98
	sunilland - Total		1	7,622.98
00714-009-0879-000 Total			1	7,622.98
00715-009-0211-000				
	cox - replace defective battery bank b-1617			

Hearing Exhibit - 00007775

FPL 108016

		110.779 : BATTERY SET WITH RACK	1	8,769.84
	cox - replace defective battery bank b-1617 Total		1	8,769.84
00715-009-0211-000 Total			1	8,769.84
00715-009-0539-000				
	cleveland - replace defective battery bank b-1704			
		110.779 : BATTERY SET WITH RACK	1	8,251.91
	cleveland - replace defective battery bank b-1704 Total		1	8,251.91
00715-009-0539-000 Total			1	8,251.91
00716-009-0211-000				
	clearlake - replace defective battery bank b-1658			
		110.779 : BATTERY SET WITH RACK	1	8,290.18
	clearlake - replace defective battery bank b-1658 Total		1	8,290.18
00716-009-0211-000 Total			1	8,290.18
00716-009-0569-000				
	rotonda - *e replace tx 49-2345			
		228.014 : TRANSFORMER, POWER 3PHAS	1	404,193.76
		228.105 : TRANSFORMER, POWER 31-80	1	19,302.53
	rotonda - *e replace tx 49-2345 Total		2	423,496.29
00716-009-0569-000 Total			2	423,496.29
00717-009-0539-000				
	labelle - replace mo's associated with 7gb24 and 7			
		236.635 : MOTOR MECHANISM	2	2,525.69
	labelle - replace mo's associated with 7gb24 and 7 Total		2	2,525.69
00717-009-0539-000 Total			2	2,525.69
00718-009-0569-000				
	clark - *e arrester replacement: replace failed hv			
		136.640 : LIGHTNING ARRESTOR 69-13	3	4,059.52
	clark - *e arrester replacement: replace failed hv Total		3	4,059.52
00718-009-0569-000 Total			3	4,059.52
00718-009-0879-000				
	bird - breaker replacement: replace two breakers			
		120.111 : BREAKER, 0-34KV	2	16,812.08
		120.123 : BREAKER, 0-34KV INSTALLA	2	5,587.72
	bird - breaker replacement: replace two breakers Total		4	22,399.80
00718-009-0879-000 Total			4	22,399.80

Hearing Exhibit - 00007776

FPL 108017

00719-009-0879-000			
	coral reef - breaker replacement:replace feeder br		
	120.111 : BREAKER, 0-34KV	1	8,830.89
	120.123 : BREAKER, 0-34KV INSTALLA	1	1,070.68
	coral reef - breaker replacement:replace feeder br Total	**2**	**9,901.57**
00719-009-0879-000 Total		**2**	**9,901.57**
00720-009-0879-000			
	dadeland - breaker replacement: replace nine break		
	120.111 : BREAKER, 0-34KV	8	63,725.97
	120.123 : BREAKER, 0-34KV INSTALLA	8	2,082.83
	dadeland - breaker replacement: replace nine break Total	**16**	**65,808.80**
00720-009-0879-000 Total		**16**	**65,808.80**
00721-009-0879-000			
	galloway - dual - breaker replacement:replace feed		
	120.111 : BREAKER, 0-34KV	1	8,116.26
	120.123 : BREAKER, 0-34KV INSTALLA	1	456.59
	galloway - dual - breaker replacement:replace feed Total	**2**	**8,572.85**
00721-009-0879-000 Total		**2**	**8,572.85**
00722-009-0879-000			
	hainlin - breaker replacement: replace feeder brea		
	120.111 : BREAKER, 0-34KV	1	10,149.64
	120.123 : BREAKER, 0-34KV INSTALLA	1	2,259.74
	hainlin - breaker replacement: replace feeder brea Total	**2**	**12,409.38**
00722-009-0879-000 Total		**2**	**12,409.38**
00723-009-0539-000			
	naples		
	141.725 : PANEL, SUPERVISORY EQUIP	1	17,175.56
	naples Total	**1**	**17,175.56**
00723-009-0539-000 Total		**1**	**17,175.56**
00723-009-0879-000			
	homestead - breaker replacement: replace two feede		
	120.111 : BREAKER, 0-34KV	2	17,739.74
	120.123 : BREAKER, 0-34KV INSTALLA	2	3,812.57
	homestead - breaker replacement: replace two feede Total	**4**	**21,552.31**
00723-009-0879-000 Total		**4**	**21,552.31**

Hearing Exhibit - 00007777

FPL 108018

00724-009-0539-000				
	solana - undervoltage panel modifications			
		141.725 : PANEL, SUPERVISORY EQUIP	1	21,154.35
	solana - undervoltage panel modifications	***Total***	**1**	**21,154.35**
00724-009-0539-000 Total			**1**	**21,154.35**
00726-009-0211-000				
	holland park - replace 3 sets of rb switches			
		240.569 : SWITCH REGULATOR BYPASS	9	10,203.25
	holland park - replace 3 sets of rb switches	***Total***	**9**	**10,203.25**
00726-009-0211-000 Total			**9**	**10,203.25**
00727-009-0211-000				
	harris - *e emergency er to replace failed tx#49-1			
		228.031 : TRANSFORMER, POWER 3PHAS	1	78,254.13
		228.106 : TRANSFORMER, POWER 16-30	1	19,482.72
	harris - *e emergency er to replace failed tx#49-1 Total		**2**	**97,736.85**
00727-009-0211-000 Total			**2**	**97,736.85**
00727-009-0879-000				
	marion - breaker replacement: replace insp bkr			
		120.111 : BREAKER, 0-34KV	1	4,821.02
		120.123 : BREAKER, 0-34KV INSTALLA	1	454.93
	marion - breaker replacement: replace insp bkr Total		**2**	**5,275.95**
00727-009-0879-000 Total			**2**	**5,275.95**
00728-009-0211-000				
	south cape			
		136.640 : LIGHTNING ARRESTOR 69-13	3	875.94
		136.652 : LIGHTNING ARRESTOR UNDER	3	1,155.09
	south cape Total		**6**	**2,031.03**
00728-009-0211-000 Total			**6**	**2,031.03**
00728-009-0879-000				
	mitchell - breaker replacement: replace two feeder			
		120.111 : BREAKER, 0-34KV	2	16,418.95
		120.123 : BREAKER, 0-34KV INSTALLA	2	749.82
	mitchell - breaker replacement: replace two feeder Total		**4**	**17,168.77**
00728-009-0879-000 Total			**4**	**17,168.77**

Hearing Exhibit - 00007778

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00729-009-0211-000			
	sykes creek - *h arrester replacement: replace hv		
	136.640 : LIGHTNING ARRESTOR 69-13	6	1,456.43
	136.652 : LIGHTNING ARRESTOR UNDER	6	510.72
	sykes creek - *h arrester replacement: replace hv Total	**12**	**1,967.15**
00729-009-0211-000 Total		**12**	**1,967.15**
00729-009-0879-000			
	perrine - breaker replacement: replace two feeder		
	120.111 : BREAKER, 0-34KV	2	20,549.99
	120.123 : BREAKER, 0-34KV INSTALLA	2	2,780.34
	perrine - breaker replacement: replace two feeder Total	**4**	**23,330.33**
00729-009-0879-000 Total		**4**	**23,330.33**
00730-009-0211-000			
	merritt - *h arrester replacement: replace hv arre		
	136.640 : LIGHTNING ARRESTOR 69-13	3	718.64
	136.652 : LIGHTNING ARRESTOR UNDER	3	1,167.75
	merritt - *h arrester replacement: replace hv arre Total	**6**	**1,886.39**
00730-009-0211-000 Total		**6**	**1,886.39**
00730-009-0509-000			
	replace epdm's - 4 locn's bradenton-fruit industri		
	124.662 : INSULATOR (inactive)	0	-
	replace epdm's - 4 locn's bradenton-fruit industri Total	**0**	**-**
00730-009-0509-000 Total		**0**	**-**
00730-009-0879-000			
	princeton - breaker replacement: replace feeder br		
	120.111 : BREAKER, 0-34KV	1	7,501.43
	120.123 : BREAKER, 0-34KV INSTALLA	1	676.00
	princeton - breaker replacement: replace feeder br Total	**2**	**8,177.43**
00730-009-0879-000 Total		**2**	**8,177.43**
00731-009-0211-000			
	cocoa - *h arrester replacement: replace hv arrest		
	136.640 : LIGHTNING ARRESTOR 69-13	3	759.95
	136.652 : LIGHTNING ARRESTOR UNDER	3	543.06
	cocoa - *h arrester replacement: replace hv arrest Total	**6**	**1,303.01**
00731-009-0211-000 Total		**6**	**1,303.01**

Hearing Exhibit - 00007779

FPL 108020

00731-009-0539-000				
	ft myers - replace neutral reactors			
		223.190 : REACTORS	2	3,961.10
	ft myers - replace neutral reactors Total		2	3,961.10
00731-009-0539-000 Total			2	3,961.10
00731-009-0879-000				
	saga - breaker replacement: replace two feeder bre			
		120.111 : BREAKER, 0-34KV	2	21,158.36
		120.123 : BREAKER, 0-34KV INSTALLA	2	8,142.98
	saga - breaker replacement: replace two feeder bre Total		4	29,301.34
00731-009-0879-000 Total			4	29,301.34
00732-009-0211-000				
	titusville - *h arrester replacement: replace hv a			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,242.87
		136.652 : LIGHTNING ARRESTOR UNDER	3	526.39
	titusville - *h arrester replacement: replace hv a Total		6	1,769.26
00732-009-0211-000 Total			6	1,769.26
00732-009-0539-000				
	dorr field - *e replace station svc transformer			
		118.680 : TRANSFORMER, STATION SER	1	881.56
	dorr field - *e replace station svc transformer Total		1	881.56
00732-009-0539-000 Total			1	881.56
00733-009-0539-000				
	dorr field - *e replace two			
		279.692 : TRANSFORMER, POTENTIAL U	2	1,890.29
	dorr field - *e replace two Total		2	1,890.29
00733-009-0539-000 Total			2	1,890.29
00737-009-0539-000				
	jetport - *e replace			
		120.111 : BREAKER, 0-34KV	1	24,438.01
		120.123 : BREAKER, 0-34KV INSTALLA	1	535.93
	jetport - *e replace Total		2	24,973.94
00737-009-0539-000 Total			2	24,973.94
00739-009-0539-000				
	punta gorda - throwover panel and acic#2 replaceme			

Hearing Exhibit - 00007780

FPL 108021

		141.714	: PANEL, AUTOMATIC THROWOV	1	5,343.06
		141.720	: PANEL, ALTERNATING CURRE	1	1,650.70
	punta gorda - throwover panel and acic#2 replaceme Total			**2**	**6,993.76**
00739-009-0539-000 Total				**2**	**6,993.76**
00740-009-0129-000					
	sanford -				
		110.775	: BATTERY CHARGER	1	3,378.65
		110.779	: BATTERY SET WITH RACK	1	8,403.46
		118.687	: TRANSFORMER, STATION SER	4	138.96
		136.640	: LIGHTNING ARRESTOR 69-13	3	832.55
		137.701	: CABINET, JUNCTION BOX	3	1,048.67
		137.709	: CABINET, R SWITCH	1	315.15
		141.712	: ALARM MONITOR	1	2,687.84
		141.723	: PANEL, DIRECT CURRENT LO	1	1,751.86
		141.725	: PANEL, SUPERVISORY EQUIP	1	24,346.06
		141.847	: PANEL, MODULAR CONTROL	1	339.93
		228.031	: TRANSFORMER, POWER 3PHAS	1	82,422.47
		228.106	: TRANSFORMER, POWER 16-30	1	4,168.85
		241.581	: SWITCH LOAD INTERRUPT/LO	2	8,535.32
		278.674	: METER-WATT HOUR	1	233.42
		279.692	: TRANSFORMER, POTENTIAL U	1	822.37
	sanford - Total			**23**	**139,425.56**
00740-009-0129-000 Total				**23**	**139,425.56**
00740-009-0211-000					
	harris - *e - replace				
		136.640	: LIGHTNING ARRESTOR 69-13	3	7,466.33
	harris - *e - replace Total			**3**	**7,466.33**
00740-009-0211-000 Total				**3**	**7,466.33**
00740-009-0879-000					
	whispering pines - battery replacement: replace de				
		110.779	: BATTERY SET WITH RACK	1	2,232.69
	whispering pines - battery replacement: replace de Total			**1**	**2,232.69**
00740-009-0879-000 Total				**1**	**2,232.69**
00742-009-0211-000					
	indialantic - *e - replace lv switch 2i60				
		238.575	: SWITCH DISCONNECT 23KV S	3	393.46
	indialantic - *e - replace lv switch 2i60 Total			**3**	**393.46**
00742-009-0211-000 Total				**3**	**393.46**

Hearing Exhibit - 00007781

FPL 108022

00742-009-0879-000				
	mitchell - battery replacement: replace defective			
		110.779 : BATTERY SET WITH RACK	1	7,671.36
	mitchell - battery replacement: replace defective Total		**1**	**7,671.36**
00742-009-0879-000 Total			**1**	**7,671.36**
00743-009-0879-000				
	marion - battery replacement: replace defective ba			
		110.779 : BATTERY SET WITH RACK	1	7,741.78
	marion - battery replacement: replace defective ba Total		**1**	**7,741.78**
00743-009-0879-000 Total			**1**	**7,741.78**
00744-009-0879-000				
	coral reef - battery replacement: replace defectiv			
		110.779 : BATTERY SET WITH RACK	1	8,697.85
	coral reef - battery replacement: replace defectiv Total		**1**	**8,697.85**
00744-009-0879-000 Total			**1**	**8,697.85**
00745-009-0879-000				
	cutler			
		120.111 : BREAKER, 0-34KV	2	17,663.73
		120.123 : BREAKER, 0-34KV INSTALLA	2	737.24
	cutler Total		**4**	**18,400.97**
00745-009-0879-000 Total			**4**	**18,400.97**
00746-009-0539-000				
	winkler - *e replace 23kv pt's			
		279.692 : TRANSFORMER, POTENTIAL U	2	1,743.81
	winkler - *e replace 23kv pt's Total		**2**	**1,743.81**
00746-009-0539-000 Total			**2**	**1,743.81**
00746-009-0879-000				
	miller - *h arrester replacement: replace hv/lv ar			
		136.645 : LIGHTNING ARRESTOR 139-2	3	1,410.24
		136.652 : LIGHTNING ARRESTOR UNDER	3	893.41
	miller - *h arrester replacement: replace hv/lv ar Total		**6**	**2,303.65**
00746-009-0879-000 Total			**6**	**2,303.65**
00747-009-0879-000				
	tropical - *h arrester replacement: replace hv/lv			

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	136.640 : LIGHTNING ARRESTOR 69-13		3	1,841.12
	136.652 : LIGHTNING ARRESTOR UNDER		3	732.36
	tropical - *h arrester replacement: replace hv/lv Total		**6**	**2,573.48**
00747-009-0879-000 Total			**6**	**2,573.48**
00748-009-0879-000				
	coral reef - acic replacement: replace acic # 1			
	137.701 : CABINET, JUNCTION BOX		1	154.73
	coral reef - acic replacement: replace acic # 1 Total		**1**	**154.73**
00748-009-0879-000 Total			**1**	**154.73**
00749-009-0539-000				
	sancarlos - replace			
	136.645 : LIGHTNING ARRESTOR 139-2		3	8,986.60
	sancarlos - replace Total		**3**	**8,986.60**
00749-009-0539-000 Total			**3**	**8,986.60**
00750-009-0879-000				
	jasmine - *e - replace			
	136.645 : LIGHTNING ARRESTOR 139-2		3	5,877.65
	jasmine - *e - replace Total		**3**	**5,877.65**
00750-009-0879-000 Total			**3**	**5,877.65**
00752-009-0879-000				
	court - *e breaker replacement: replace defective			
	120.111 : BREAKER, 0-34KV		1	23,296.11
	120.123 : BREAKER, 0-34KV INSTALLA		1	1,271.85
	court - *e breaker replacement: replace defective Total		**2**	**24,567.96**
00752-009-0879-000 Total			**2**	**24,567.96**
00754-009-0539-000				
	cocoplum - *e replace 138kv arresters			
	136.640 : LIGHTNING ARRESTOR 69-13		3	4,393.61
	cocoplum - *e replace 138kv arresters Total		**3**	**4,393.61**
00754-009-0539-000 Total			**3**	**4,393.61**
00754-009-0879-000				
	sweetwater - *e breaker replacement: replace faile			
	120.111 : BREAKER, 0-34KV		1	23,439.46
	120.123 : BREAKER, 0-34KV INSTALLA		1	224.04
	sweetwater - *e breaker replacement: replace faile Total		**2**	**23,663.50**

Hearing Exhibit - 00007783

00754-009-0879-000 Total			**2**	**23,663.50**
00755-009-0539-000				
	edison - *e replace 2w33			
		120.111 : BREAKER, 0-34KV	1	10,575.88
		120.123 : BREAKER, 0-34KV INSTALLA	1	469.41
	edison - *e replace 2w33 Total		**2**	**11,045.29**
00755-009-0539-000 Total			**2**	**11,045.29**
00756-009-0539-000				
	harbor - *e replace two			
		140.694 : TRANSFORMER, CURRENT MET	2	4,348.59
	harbor - *e replace two Total		**2**	**4,348.59**
00756-009-0539-000 Total			**2**	**4,348.59**
00756-009-0879-000				
	florida city			
		118.680 : TRANSFORMER, STATION SER	2	22.84
		118.687 : TRANSFORMER, STATION SER	2	171.14
	florida city Total		**4**	**193.98**
00756-009-0879-000 Total			**4**	**193.98**
00759-009-0539-000				
	livingston - replace defective battery bank b-1693			
		110.779 : BATTERY SET WITH RACK	1	7,109.73
	livingston - replace defective battery bank b-1693 Total		**1**	**7,109.73**
00759-009-0539-000 Total			**1**	**7,109.73**
00780-009-0129-000				
	Edgewater Replace Cap Bank F Switch			
		236.618 : SWITCH FAULT INTERRUPT/C	1	52,547.12
	Edgewater Replace Cap Bank F Switch Total		**1**	**52,547.12**
00780-009-0129-000 Total			**1**	**52,547.12**
00785-009-0129-000				
	regis - replace 2-30mva,115- 23kv with 2-66mva tra			
		120.111 : BREAKER, 0-34KV	1	17,519.23
	regis - replace 2-30mva,115- 23kv with 2-66mva tra Total		**1**	**17,519.23**
00785-009-0129-000 Total			**1**	**17,519.23**
00786-009-0129-000				

Hearing Exhibit - 00007784

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	rinehart - install lms for site expansion project				
		113.665	: GROUND SYSTEM	100	483.05
		124.542	: BUS SYSTEM ACSR	100	5,793.12
	rinehart - install lms for site expansion project Total			200	6,276.17
00788-009-0129-000 Total				200	6,276.17
00791-009-0129-000					
	matanzas -				
		236.618	: SWITCH FAULT INTERRUPTIC	1	18,955.24
	matanzas - Total			1	18,955.24
00791-009-0129-000 Total				1	18,955.24
00829-009-0129-000					
	st augustine - *e replace damaged iswitches, bus,				
		238.575	: SWITCH DISCONNECT 23KV S	-6	(588.99)
	st augustine - *e replace damaged iswitches, bus, Total			-6	(588.99)
00829-009-0129-000 Total				-6	(588.99)
00830-009-0476-000					
	ranriv2 138kv -move termina				
		124.542	: BUS SYSTEM ACSR	0	-
	ranriv2 138kv -move termina Total			0	-
00830-009-0476-000 Total				0	-
00900-009-0709-000					
	broward-yamato goolsby radi				
		113.665	: GROUND SYSTEM	190	4,638.78
		124.542	: BUS SYSTEM ACSR	570	12,264.10
		124.662	: INSULATOR (inactive)	5	5,403.77
	broward-yamato goolsby radi Total			765	22,306.65
00900-009-0709-000 Total				765	22,306.65
00906-009-0129-000					
	general electric - repl 4 hv sw; bkr 6w65&remove b				
		120.111	: BREAKER, 0-34KV	1	18,575.96
		120.116	: BREAKER, 69-138KV	1	26,258.40
		120.123	: BREAKER, 0-34KV INSTALLA	1	8,438.15
		120.126	: BREAKER, 69-240KV OIL IN	1	981.99
		238.593	: SWITCH DISCONNECT 115KV	1	10,009.74
		238.596	: SWITCH DISCONNECT 138KV	1	9,494.99
	general electric - repl 4 hv sw; bkr 6w65&remove b Total			6	73,759.23

Hearing Exhibit - 00007785

00906-009-0129-000 Total			**6**	**73,759.23**
00917-009-0129-000				
	interlachen - battery replacement: replace defecti			
		110.779 : BATTERY SET WITH RACK	1	7,820.36
	interlachen - battery replacement: replace defecti Total		**1**	**7,820.36**
00917-009-0129-000 Total			**1**	**7,820.36**
00919-009-0129-000				
	mcmeekin - battery replacement: replace defective			
		110.779 : BATTERY SET WITH RACK	1	7,794.73
	mcmeekin - battery replacement: replace defective Total		**1**	**7,794.73**
00919-009-0129-000 Total			**1**	**7,794.73**
00935-009-0407-000				
	terminal - mol-add 3rd 30mva tx.			
		127.519 : STRUCTURE, MISCELLANEOUS	1	321.62
	terminal - mol-add 3rd 30mva tx. Total		**1**	**321.62**
00935-009-0407-000 Total			**1**	**321.62**
00948-009-0129-000				
	sanford - ampacity upgrade: replace line switches			
		124.554 : BUS SYSTEM ANGLE	0	1,159.53
		236.635 : MOTOR MECHANISM	2	15,351.50
		241.609 : SWITCH LOAD INTERRUPT/LO	2	117,632.40
	sanford - ampacity upgrade: replace line switches Total		**4**	**134,143.43**
00948-009-0129-000 Total			**4**	**134,143.43**
00951-009-0129-000				
	south daytona - *e - replace 3 - 115kv sic arresto			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,334.09
	south daytona - *e - replace 3 - 115kv sic arresto Total		**3**	**1,334.09**
00951-009-0129-000 Total			**3**	**1,334.09**
00958-009-0129-000				
	holly hill - replace bb#1			
		120.111 : BREAKER, 0-34KV	1	8,568.13
		120.123 : BREAKER, 0-34KV INSTALLA	1	468.55
	holly hill - replace bb#1 Total		**2**	**9,036.68**
00958-009-0129-000 Total			**2**	**9,036.68**

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00959-009-0129-000					
	st joe - replace bb#1				
		120.111	: BREAKER, 0-34KV	1	16,279.75
		120.123	: BREAKER, 0-34KV INSTALLA	1	806.14
		124.559	: BUS SYSTEM COPPER	21	1,000.63
		238.575	: SWITCH DISCONNECT 23KV S	6	1,841.56
	st joe - replace bb#1 Total			29	19,928.08
00959-009-0129-000 Total				29	19,928.08
00960-009-0129-000					
	willow - replace bb# 2				
		120.111	: BREAKER, 0-34KV	1	12,646.99
		120.123	: BREAKER, 0-34KV INSTALLA	1	1,251.18
		238.575	: SWITCH DISCONNECT 23KV S	6	3,241.63
	willow - replace bb# 2 Total			8	17,139.80
00960-009-0129-000 Total				8	17,139.80
00962-009-0129-000					
	lake butler - replace tx # 0538				
		228.015	: TRANSFORMER, POWER 3PHAS	1	26,934.92
		228.107	: TRANSFORMER, POWER 0-15M	1	3,870.29
	lake butler - replace tx # 0538 Total			2	30,805.21
00962-009-0129-000 Total				2	30,805.21
00965-009-0129-000					
	rinehart - e* replace hv bushings on tx-1074, 230-				
		228.015	: TRANSFORMER, POWER 3PHAS	0	7,277.55
	rinehart - e* replace hv bushings on tx-1074, 230- Total			0	7,277.55
00965-009-0129-000 Total				0	7,277.55
00975-009-0129-000					
	sylvan -				
		120.111	: BREAKER, 0-34KV	1	8,037.27
		120.123	: BREAKER, 0-34KV INSTALLA	1	935.23
		228.031	: TRANSFORMER, POWER 3PHAS	2	821,688.04
		228.106	: TRANSFORMER, POWER 16-30	2	65,820.44
		238.575	: SWITCH DISCONNECT 23KV S	6	4,327.03
		241.581	: SWITCH LOAD INTERRUPT/LO	2	36,133.56
		279.692	: TRANSFORMER, POTENTIAL U	6	6,385.67
	sylvan - Total			20	943,327.24
00975-009-0129-000 Total				20	943,327.24

00977-009-0129-000					
	chuluota - remove bus pt's				
		279.692	: TRANSFORMER, POTENTIAL U	2	1,724.69
	chuluota - remove bus pt's	**Total**		**2**	**1,724.69**
00977-009-0129-000 Total				**2**	**1,724.69**
00981-009-0129-000					
	hampton - *e-replace hv & lv bushings on tx 49-210				
		228.027	: TX, BUSHING	2	13,450.56
	hampton - *e-replace hv & lv bushings on tx 49-210 Total			**2**	**13,450.56**
00981-009-0129-000 Total				**2**	**13,450.56**
00982-009-0129-000					
	pacific - replace tx # 49-0546 with 49-0093				
		228.015	: TRANSFORMER, POWER 3PHAS	1	49,150.95
		228.107	: TRANSFORMER, POWER 0-15M	1	2,217.09
	pacific - replace tx # 49-0546 with 49-0093	**Total**		**2**	**51,368.04**
00982-009-0129-000 Total				**2**	**51,368.04**
00983-009-0129-000					
	deltona - replace damaged roof				
		110.779	: BATTERY SET WITH RACK	0	-
	deltona - replace damaged roof	**Total**		**0**	**-**
00983-009-0129-000 Total				**0**	**-**
00989-009-0129-000					
	mining -				
		110.779	: BATTERY SET WITH RACK	1	7,933.07
	mining -	**Total**		**1**	**7,933.07**
00989-009-0129-000 Total				**1**	**7,933.07**
00990-009-0129-000					
	spruce -				
		110.779	: BATTERY SET WITH RACK	1	8,453.39
	spruce -	**Total**		**1**	**8,453.39**
00990-009-0129-000 Total				**1**	**8,453.39**
00992-009-0129-000					
	matanzas - *e emergency to repl failed breaker 2w8				
		120.111	: BREAKER, 0-34KV	1	10,630.18
		120.123	: BREAKER, 0-34KV INSTALLA	1	579.99

Hearing Exhibit - 00007788

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	matanzas - *e emergency to repl failed breaker 2w8 Total		2	11,210.17
00992-009-0129-000 Total			2	11,210.17
00993-009-0129-000				
	wiremill - *e emergency er to replace failed bus p			
		279.692 : TRANSFORMER, POTENTIAL U	2	2,221.51
	wiremill - *e emergency er to replace failed bus p Total		2	2,221.51
00993-009-0129-000 Total			2	2,221.51
00995-009-0129-000				
	hastings - replace eol breakers 2w44 and 2w72			
		120.111 : BREAKER, 0-34KV	2	15,145.28
		120.123 : BREAKER, 0-34KV INSTALLA	2	1,390.65
	hastings - replace eol breakers 2w44 and 2w72 Total		4	17,535.93
00995-009-0129-000 Total			4	17,535.93
00996-009-0129-000				
	ormond			
		120.111 : BREAKER, 0-34KV	1	10,149.64
		120.123 : BREAKER, 0-34KV INSTALLA	1	3,370.05
	ormond Total		2	13,519.69
00996-009-0129-000 Total			2	13,519.69
00997-009-0129-000				
	palatka sub - replace eol breaker 37-213300-1			
		120.111 : BREAKER, 0-34KV	1	7,732.38
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,007.49
	palatka sub - replace eol breaker 37-213300-1 Total		2	8,739.87
00997-009-0129-000 Total			2	8,739.87
00998-009-0129-000				
	celery - replace breaker eol			
		120.111 : BREAKER, 0-34KV	1	8,159.36
		120.123 : BREAKER, 0-34KV INSTALLA	1	3,137.29
	celery - replace breaker eol Total		2	11,296.65
00998-009-0129-000 Total			2	11,296.65
00999-009-0129-000				
	port orange - replace eol breaker			
		120.111 : BREAKER, 0-34KV	1	7,954.21
		120.123 : BREAKER, 0-34KV INSTALLA	1	329.37

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	port orange - replace eol breaker	Total	2	8,283.58
00999-009-0129-000 Total			2	8,283.58
01001-009-0129-000				
	tomoka - replace defective battery bank b-1476			
		110.779 : BATTERY SET WITH RACK	1	7,483.42
	tomoka - replace defective battery bank b-1476	Total	1	7,483.42
01001-009-0129-000 Total			1	7,483.42
01002-009-0129-000				
	tolomato - replace arresters on tx 49-1715&49-1716			
		136.640 : LIGHTNING ARRESTOR 69-13	6	1,601.60
		136.652 : LIGHTNING ARRESTOR UNDER	6	3,071.38
	tolomato - replace arresters on tx 49-1715&49-1716 Total		12	4,672.98
01002-009-0129-000 Total			12	4,672.98
01003-009-0129-000				
	fleming - *h arrester replacement: replace arreste			
		136.640 : LIGHTNING ARRESTOR 69-13	3	711.82
	fleming - *h arrester replacement: replace arreste Total		3	711.82
01003-009-0129-000 Total			3	711.82
01006-009-0129-000				
	celery - arrester replacement: replace arresters o			
		136.640 : LIGHTNING ARRESTOR 69-13	6	1,665.10
	celery - arrester replacement: replace arresters o Total		6	1,665.10
01006-009-0129-000 Total			6	1,665.10
01030-009-0129-000				
	grandview - repl hv arresters on tx# 49-1721 & 49-			
		136.640 : LIGHTNING ARRESTOR 69-13	6	1,620.77
	grandview - repl hv arresters on tx# 49-1721 & 49- Total		6	1,620.77
01030-009-0129-000 Total			6	1,620.77
01031-009-0709-000				
	new n.o. tap on the oakpom			
		124.559 : BUS SYSTEM COPPER	600	5,592.86
	new n.o. tap on the oakpom	Total	600	5,592.86
01031-009-0709-000 Total			600	5,592.86
01033-009-0129-000				

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	daytona beach				
		136.640	: LIGHTNING ARRESTOR 69-13	3	5,469.60
	daytona beach Total			3	5,469.60
01033-009-0129-000 Total				3	5,469.60
01037-009-0129-000					
	geneva - *e breaker replacement:				
		120.111	: BREAKER, 0-34KV	1	24,622.23
		120.123	: BREAKER, 0-34KV INSTALLA	1	1,052.08
	geneva - *e breaker replacement:	Total		2	25,674.31
01037-009-0129-000 Total				2	25,674.31
01038-009-0129-000					
	ormond				
		120.111	: BREAKER, 0-34KV	1	19,160.87
		120.123	: BREAKER, 0-34KV INSTALLA	1	786.39
	ormond Total			2	19,947.26
01038-009-0129-000 Total				2	19,947.26
01040-009-0129-000					
	interlachen - *e-switch replacement: replace faile				
		240.569	: SWITCH REGULATOR BYPASS	3	4,306.15
	interlachen - *e-switch replacement: replace faile Total			3	4,306.15
01040-009-0129-000 Total				3	4,306.15
01041-009-0129-000					
	st joe - *e emergency er to replace failed breaker				
		120.111	: BREAKER, 0-34KV	1	23,208.43
		120.123	: BREAKER, 0-34KV INSTALLA	1	6,658.21
	st joe - *e emergency er to replace failed breaker Total			2	29,866.64
01041-009-0129-000 Total				2	29,866.64
01044-009-0129-000					
	lewis - *e - throwover replacement: replace throwo				
		141.714	: PANEL, AUTOMATIC THROWOV	1	1,233.46
	lewis - *e - throwover replacement: replace throwo Total			1	1,233.46
01044-009-0129-000 Total				1	1,233.46
01048-009-0407-000					
	oakes - switch replacement: replace line switch wi				
		241.609	: SWITCH LOAD INTERRUPT/LO	1	34,215.43

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	oakes - switch replacement: replace line switch wi Total			**1**	**34,215.43**
01048-009-0407-000 Total				**1**	**34,215.43**
01094-009-0709-000					
	moffett temp work phase 1				
		124.662	: INSULATOR (inactive)	48	58.22
	moffett temp work phase 1 Total			**48**	**58.22**
01094-009-0709-000 Total				**48**	**58.22**
01103-009-0407-000					
	lake ida - replace rtu s-1089				
		141.725	: PANEL, SUPERVISORY EQUIP	1	68,286.93
	lake ida - replace rtu s-1089 Total			**1**	**68,286.93**
01103-009-0407-000 Total				**1**	**68,286.93**
01137-009-0407-000					
	Clewiston - replace RTU				
		141.725	: PANEL, SUPERVISORY EQUIP	2	22,616.77
	Clewiston - replace RTU Total			**2**	**22,616.77**
01137-009-0407-000 Total				**2**	**22,616.77**
01160-009-0407-000					
	roebuck - increase capacity: add new				
		141.713	: PANEL, OVERCURRENT RELAY	1	20,110.05
		141.720	: PANEL, ALTERNATING CURRE	2	6,048.14
		141.760	: PANEL, UNDERFREQUENCY	1	10,559.13
		236.635	: MOTOR MECHANISM	1	5,563.86
		241.609	: SWITCH LOAD INTERRUPT/LO	1	30,237.63
	roebuck - increase capacity: add new Total			**6**	**72,518.81**
01160-009-0407-000 Total				**6**	**72,518.81**
01192-009-0407-000					
	lantana - repl. eol bk. 2w75, 2w53 & 2w18				
		120.111	: BREAKER, 0-34KV	3	24,240.65
		120.123	: BREAKER, 0-34KV INSTALLA	3	1,791.21
	lantana - repl. eol bk. 2w75, 2w53 & 2w18 Total			**6**	**26,031.86**
01192-009-0407-000 Total				**6**	**26,031.86**
01194-009-0407-000					
	atlantic - repl. eol line sw. 7gb22				
		124.559	: BUS SYSTEM COPPER	30	406.35

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		236.635	: MOTOR MECHANISM	1	943.86
		241.609	: SWITCH LOAD INTERRUPT/LO	1	15,793.45
	atlantic - repl. eol line sw. 7gb22 Total			**32**	**17,143.66**
01194-009-0407-000 Total				**32**	**17,143.66**
01195-009-0407-000					
	germantown - repl. eol tx. # 2 sws				
		236.618	: SWITCH FAULT INTERRUPT/C	1	22,480.72
	germantown - repl. eol tx. # 2 sws Total			**1**	**22,480.72**
01195-009-0407-000 Total				**1**	**22,480.72**
01196-009-0407-000					
	hillsboro - repl. eol line sws. 7gb45 & 7gb70				
		114.789	: CONDUIT SYSTEM	10	35.87
		114.795	: CONT CABLE SYSTEM	89	78.45
		124.428	: BUS SYSTEM ALUMINUM	50	933.16
		124.542	: BUS SYSTEM ACSR	80	562.68
		236.635	: MOTOR MECHANISM	2	10,586.76
		241.609	: SWITCH LOAD INTERRUPT/LO	2	6,000.00
	hillsboro - repl. eol line sws. 7gb45 & 7gb70 Total			**233**	**18,196.92**
01196-009-0407-000 Total				**233**	**18,196.92**
01198-009-0407-000					
	hillcrest - replace silicon carbide arrestors - di				
		136.640	: LIGHTNING ARRESTOR 69-13	3	845.67
	hillcrest - replace silicon carbide arrestors - di Total			**3**	**845.67**
01198-009-0407-000 Total				**3**	**845.67**
01199-009-0407-000					
	monet - replace silicon carbide arresters at tx#2				
		136.640	: LIGHTNING ARRESTOR 69-13	3	703.34
	monet - replace silicon carbide arresters at tx#2 Total			**3**	**703.34**
01199-009-0407-000 Total				**3**	**703.34**
01200-009-0407-000					
	monet - replace silicon carbide arresters at tx#1				
		136.640	: LIGHTNING ARRESTOR 69-13	3	729.74
	monet - replace silicon carbide arresters at tx#1 Total			**3**	**729.74**
01200-009-0407-000 Total				**3**	**729.74**
01202-009-0407-000					

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	lantana - replace silicon carbide arresters at tx#			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,267.63
	lantana - replace silicon carbide arresters at tx# Total		**3**	**1,267.63**
01202-009-0407-000 Total			**3**	**1,267.63**
01219-009-0407-000				
	hillcrest - repl. high side arresters on tx. # 2			
		136.640 : LIGHTNING ARRESTOR 69-13	3	845.67
	hillcrest - repl. high side arresters on tx. # 2 Total		**3**	**845.67**
01219-009-0407-000 Total			**3**	**845.67**
01220-009-0876-000				
	lawrence - relay conversion: upgrade station to sc			
		120.123 : BREAKER, 0-34KV INSTALLA	2	666.88
	lawrence - relay conversion: upgrade station to sc Total		**2**	**666.88**
01220-009-0876-000 Total			**2**	**666.88**
01273-009-0407-000				
	golf - *e replace defective battery bank b-1500			
		110.779 : BATTERY SET WITH RACK	1	6,900.33
	golf - *e replace defective battery bank b-1500 Total		**1**	**6,900.33**
01273-009-0407-000 Total			**1**	**6,900.33**
01278-009-0407-000				
	belle glade - replace hv arresters on tx-1362 and			
		136.640 : LIGHTNING ARRESTOR 69-13	6	1,319.56
	belle glade - replace hv arresters on tx-1362 and Total		**6**	**1,319.56**
01278-009-0407-000 Total			**6**	**1,319.56**
01283-009-0407-000				
	pinewood - *e replace high surge arresters on tx #			
		136.645 : LIGHTNING ARRESTOR 139-2	3	2,936.50
	pinewood - *e replace high surge arresters on tx # Total		**3**	**2,936.50**
01283-009-0407-000 Total			**3**	**2,936.50**
01293-009-0791-000				
	hollywood			
		110.775 : BATTERY CHARGER	1	4,600.58
		118.680 : TRANSFORMER, STATION SER	3	3,220.70
		118.685 : TRANSFORMER, STATION SER	1	2,004.40
		120.111 : BREAKER, 0-34KV	3	38,062.63

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		120.123	: BREAKER, 0-34KV INSTALLA	3	11,396.13
		124.428	: BUS SYSTEM ALUMINUM	60	2,652.91
		124.657	: SPILL GAPS (inactive)	9	892.13
		124.662	: INSULATOR (inactive)	3	1,099.53
		127.397	: STRUCTURE, PIPE COLUMN 0	3	584.47
		127.495	: STRUCTURE, BUS SUPPORT-1	1	670.46
		128.400	: FOUNDATION, TRANSFORMER	1	3,770.77
		128.402	: FOUNDATION, BREAKER 4-34	3	1,359.37
		128.406	: FOUNDATION, FLOODLIGHT	1	90.24
		128.410	: FOUNDATION, DISCONNECT S	1	615.13
		128.415	: FOUNDATION, PIPE COLUMN	2	1,890.65
		137.670	: CABINET, METER	1	296.43
		140.694	: TRANSFORMER, CURRENT MET	1	27.68
		141.714	: PANEL, AUTOMATIC THROWOV	1	8,380.66
		141.720	: PANEL, ALTERNATING CURRE	2	1,121.75
		141.740	: PANEL, DIFFERENTIAL RELA	4	25,188.66
		223.190	: REACTORS	1	1,588.73
		236.818	: SWITCH FAULT INTERRUPTIC	1	45,750.79
		238.575	: SWITCH DISCONNECT 23KV S	9	1,480.67
		239.574	: SWITCH FUSE DISTRIBUTION	3	3,072.35
		240.569	: SWITCH REGULATOR BYPASS	3	6,936.02
		279.692	: TRANSFORMER, POTENTIAL U	3	1,322.30
	hollywood Total			**124**	**168,076.14**
01293-009-0791-000 Total				**124**	**168,076.14**
01300-009-0407-000					
	terminal - relocate fdr 2137 to bay #7 & covert ba				
		114.795	: CONT CABLE SYSTEM	10	36.70
		120.111	: BREAKER, 0-34KV	1	19,596.23
		120.123	: BREAKER, 0-34KV INSTALLA	1	2,145.88
		124.559	: BUS SYSTEM COPPER	10	690.39
		124.662	: INSULATOR (inactive)	9	10,899.46
		240.569	: SWITCH REGULATOR BYPASS	3	817.02
	terminal - relocate fdr 2137 to bay #7 & covert ba Total			**34**	**34,185.68**
01300-009-0407-000 Total				**34**	**34,185.68**
01300-019-0449-001					
	Distribution Substation Purchases				
		228.015	: TRANSFORMER, POWER 3PHAS	0	(87,462.03)
	Distribution Substation Purchases Total			**0**	**(87,462.03)**
01300-019-0449-001 Total				**0**	**(87,462.03)**

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01305-009-0407-000					
	corbett				
		228.031	: TRANSFORMER, POWER 3PHAS	1	369,062.90
		228.106	: TRANSFORMER, POWER 16-30	1	51,105.71
	corbett Total			**2**	**420,168.61**
01305-009-0407-000 Total				**2**	**420,168.61**
01313-009-0407-000					
	greenacres - e* replace sliding link				
		124.559	: BUS SYSTEM COPPER	0	234.38
	greenacres - e* replace sliding link	**Total**		**0**	**234.38**
01313-009-0407-000 Total				**0**	**234.38**
01315-009-0407-000					
	west palm beach				
		127.463	: STRUCTURE, A-SWITCH	2	20,091.52
		128.403	: FOUNDATION, BREAKER 69-1	1	744.68
		128.408	: FOUNDATION, A-STRUCTURE	2	1,124.36
		128.449	: FOUNDATION, MISCELLANEOU	1	715.49
	west palm beach Total			**6**	**22,676.05**
01315-009-0407-000 Total				**6**	**22,676.05**
01324-009-0407-000					
	kimberly - e* replace hv surge arresters on tx #1				
		136.645	: LIGHTNING ARRESTOR 139-2	3	3,964.25
	kimberly - e* replace hv surge arresters on tx #1 Total			**3**	**3,964.25**
01324-009-0407-000 Total				**3**	**3,964.25**
01325-009-0407-000					
	boca raton - e* replace sw's 2181 & 2193				
		124.559	: BUS SYSTEM COPPER	30	256.28
		238.575	: SWITCH DISCONNECT 23KV S	3	523.59
	boca raton - e* replace sw's 2181 & 2193	**Total**		**33**	**779.87**
01325-009-0407-000 Total				**33**	**779.87**
01326-009-0407-000					
	clewiston - replace throwover panel to-033				
		141.714	: PANEL, AUTOMATIC THROWOV	1	8,504.13
	clewiston - replace throwover panel to-033	***Total***		**1**	**8,504.13**
01326-009-0407-000 Total				**1**	**8,504.13**

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01326-009-0407-000					
	fountain -				
			110.779 : BATTERY SET WITH RACK	1	7,152.73
	fountain -	**Total**		**1**	**7,152.73**
01326-009-0407-000 Total				**1**	**7,152.73**
01330-009-0407-000					
	military trail -				
			110.779 : BATTERY SET WITH RACK	1	7,897.06
	military trail -	**Total**		**1**	**7,897.06**
01330-009-0407-000 Total				**1**	**7,897.06**
01331-009-0407-000					
	northwood - replace defective battery bank b-1681				
			110.779 : BATTERY SET WITH RACK	1	7,879.69
	northwood - replace defective battery bank b-1681 Total			**1**	**7,879.69**
01331-009-0407-000 Total				**1**	**7,879.69**
01332-009-0876-000					
	seaboard - switch replacement: replace 7gb15 with				
			241.609 : SWITCH LOAD INTERRUPT/LO	0	-
	seaboard - switch replacement: replace 7gb15 with Total			**0**	**-**
01332-009-0876-000 Total				**0**	**-**
01334-009-0407-000					
	beeline - eol breaker repl: repl. 2w33				
			120.111 : BREAKER, 0-34KV	1	8,263.15
			120.123 : BREAKER, 0-34KV INSTALLA	1	904.75
	beeline - eol breaker repl: repl. 2w33 Total			**2**	**9,167.90**
01334-009-0407-000 Total				**2**	**9,167.90**
01334-009-0791-000					
	trace - inc cap-add 3rd 55mva tx				
			127.391 : STRUCTURE, BUS SUPPORT-2	1	2,134.86
	trace - inc cap-add 3rd 55mva tx	**Total**		**1**	**2,134.86**
01334-009-0791-000 Total				**1**	**2,134.86**
01335-009-0407-000					
	military trail - eol breaker repl: repl. bkr 2w27				
			120.111 : BREAKER, 0-34KV	1	7,952.22
			120.123 : BREAKER, 0-34KV INSTALLA	1	446.22

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	military trail - eol breaker repl: repl. bkr 2w27 Total			**2**	**8,398.44**
01335-009-0407-000 Total				**2**	**8,398.44**
01336-009-0407-000					
	linton - repl.				
		120.111	: BREAKER, 0-34KV	3	19,465.29
		120.123	: BREAKER, 0-34KV INSTALLA	3	1,351.07
		238.575	: SWITCH DISCONNECT 23KV S	6	1,584.53
	linton - repl. Total			**12**	**22,400.89**
01336-009-0407-000 Total				**12**	**22,400.89**
01348-009-0407-000					
	hillcrest - replace eol acic				
		141.720	: PANEL, ALTERNATING CURRE	1	566.05
	hillcrest - replace eol acic Total			**1**	**566.05**
01348-009-0407-000 Total				**1**	**566.05**
01348-009-0876-000					
	virginia key - rtu replacement: replace distributi				
		141.725	: PANEL, SUPERVISORY EQUIP	0	7,173.86
	virginia key - rtu replacement: replace distributi Total			**0**	**7,173.86**
01348-009-0876-000 Total				**0**	**7,173.86**
01349-009-0876-000					
	airport - relay conversion: convert relay scheme /				
		120.111	: BREAKER, 0-34KV	1	8,253.00
		120.123	: BREAKER, 0-34KV INSTALLA	1	5,192.61
		127.455	: STRUCTURE, DISCONNECT SW	2	1,273.70
		127.479	: STRUCTURE, F-NEUTRAL REA	1	836.46
		127.495	: STRUCTURE, BUS SUPPORT-1	4	6,428.40
		128.400	: FOUNDATION, TRANSFORMER	2	15,049.41
		128.401	: FOUNDATION, REGULATOR	2	3,043.32
		128.402	: FOUNDATION, BREAKER 4-34	3	3,453.60
		128.410	: FOUNDATION, DISCONNECT S	2	840.71
		128.416	: FOUNDATION, REACTOR	1	1,542.35
		128.422	: FOUNDATION, PIPE FRAME	20	2,297.95
		136.640	: LIGHTNING ARRESTOR 69-13	6	9.68
		140.695	: TRANSFORMER, CURRENT 4-2	8	9,916.91
		228.015	: TRANSFORMER, POWER 3PHAS	2	957.64
		228.107	: TRANSFORMER, POWER 0-15M	2	17,733.47
		238.575	: SWITCH DISCONNECT 23KV S	35	7,920.35
		240.569	: SWITCH REGULATOR BYPASS	6	15,910.89

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		241.565 : SWITCH LOAD INTERRUPT/LO	6	4,553.52
		241.609 : SWITCH LOAD INTERRUPT/LO	2	29,851.18
		279.692 : TRANSFORMER, POTENTIAL U	6	2,519.04
	airport - relay conversion: convert relay scheme / Total		**112**	**137,584.39**
01349-009-0876-000 Total			**112**	**137,584.39**
01353-009-0407-000				
	pahokee - rtu repl: replace s-568			
		141.725 : PANEL, SUPERVISORY EQUIP	1	16,810.14
	pahokee - rtu repl: replace s-568 Total		**1**	**16,810.14**
01353-009-0407-000 Total			**1**	**16,810.14**
01354-009-0407-000				
	hillsboro - e* replace 2l25			
		238.575 : SWITCH DISCONNECT 23KV S	3	507.60
	hillsboro - e* replace 2l25 Total		**3**	**507.60**
01354-009-0407-000 Total			**3**	**507.60**
01355-009-0407-000				
	quaker oats - replace defective battery bank b-151			
		110.779 : BATTERY SET WITH RACK	1	6,786.27
	quaker oats - replace defective battery bank b-151 Total		**1**	**6,786.27**
01355-009-0407-000 Total			**1**	**6,786.27**
01356-009-0407-000				
	acme - replace defective battery bank b-1641			
		110.779 : BATTERY SET WITH RACK	1	7,620.58
	acme - replace defective battery bank b-1641 Total		**1**	**7,620.58**
01356-009-0407-000 Total			**1**	**7,620.58**
01357-009-0407-000				
	monet - replace defective battery bank b-1670			
		110.779 : BATTERY SET WITH RACK	1	9,648.23
	monet - replace defective battery bank b-1670 Total		**1**	**9,648.23**
01357-009-0407-000 Total			**1**	**9,648.23**
01358-009-0407-000				
	ibm - replace defective battery bank b-1612			
		110.779 : BATTERY SET WITH RACK	1	9,800.22
	ibm - replace defective battery bank b-1612 Total		**1**	**9,800.22**
01358-009-0407-000 Total			**1**	**9,800.22**

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01362-009-0407-000				
	boynton - replace high side arresters on tx #3			
		136.640 : LIGHTNING ARRESTOR 69-13	3	845.67
	boynton - replace high side arresters on tx #3 Total		**3**	**845.67**
01362-009-0407-000 Total			**3**	**845.67**
01363-009-0407-000				
	lantana - arrester replacement: replace hv arreste			
		136.640 : LIGHTNING ARRESTOR 69-13	3	8,462.49
	lantana - arrester replacement: replace hv arreste Total		**3**	**8,462.49**
01363-009-0407-000 Total			**3**	**8,462.49**
01366-009-0407-000				
	boynton - *e - replace eol bkr 2w53			
		120.111 : BREAKER, 0-34KV	1	19,803.76
		120.123 : BREAKER, 0-34KV INSTALLA	1	3,644.89
	boynton - *e - replace eol bkr 2w53 Total		**2**	**23,448.65**
01366-009-0407-000 Total			**2**	**23,448.65**
01371-009-0876-000				
	aventura - remove equipment associated to existing			
		124.428 : BUS SYSTEM ALUMINUM	400	2,274.10
		124.662 : INSULATOR (inactive)	18	2,231.46
		127.391 : STRUCTURE, BUS SUPPORT-2	4	2,884.34
		127.472 : STRUCTURE, DISCONNECT SW	3	5,161.97
		127.522 : STRUCTURE, CTS-69KV	1	2,960.37
		137.701 : CABINET, JUNCTION BOX	1	157.42
		140.693 : TRANSFORMER, CURRENT 138	3	18,052.92
		141.725 : PANEL, SUPERVISORY EQUIP	1	20,248.64
		241.581 : SWITCH LOAD INTERRUPT/LO	1	4,517.61
	aventura - remove equipment associated to existing Total		**432**	**58,488.83**
01371-009-0876-000 Total			**432**	**58,488.83**
01377-009-0407-000				
	homeland - *e replace high side surge arresters on			
		136.645 : LIGHTNING ARRESTOR 139-2	3	5,779.70
	homeland - *e replace high side surge arresters on Total		**3**	**5,779.70**
01377-009-0407-000 Total			**3**	**5,779.70**
01378-009-0407-000				

Hearing Exhibit - 00007800

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	monet - *e replace three			
		140.695 : TRANSFORMER, CURRENT 4-2	3	1,430.85
	monet - *e replace three Total		3	1,430.85
01378-009-0407-000 Total			3	1,430.85
01379-009-0407-000				
	riviera			
		279.692 : TRANSFORMER, POTENTIAL U	1	624.19
	riviera Total		1	624.19
01379-009-0407-000 Total			1	624.19
01379-009-0876-000				
	milam - replace feeder breaker 37-361800			
		120.123 : BREAKER, 0-34KV INSTALLA	1	365.17
	milam - replace feeder breaker 37-361800 Total		1	365.17
01379-009-0876-000 Total			1	365.17
01380-009-0876-000				
	garden - breaker replacement: replace one bus tieb			
		120.123 : BREAKER, 0-34KV INSTALLA	1	852.88
	garden - breaker replacement: replace one bus tieb Total		1	852.88
01380-009-0876-000 Total			1	852.88
01381-009-0407-000				
	atlantic - *h arrestor replacement: replace three			
		136.640 : LIGHTNING ARRESTOR 69-13	3	6,743.91
	atlantic - *h arrestor replacement: replace three Total		3	6,743.91
01381-009-0407-000 Total			3	6,743.91
01383-009-0407-000				
	osborne - *h arrestor replacement: replace three			
		136.640 : LIGHTNING ARRESTOR 69-13	3	772.27
	osborne - *h arrestor replacement: replace three Total		3	772.27
01383-009-0407-000 Total			3	772.27
01384-009-0407-000				
	greenacres - *h arrester replacement:			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,831.30
	greenacres - *h arrester replacement: Total		3	1,831.30
01384-009-0407-000 Total			3	1,831.30

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01385-009-0407-000				
	lake park - *h arrestor replacement: replace six			
		136.640 : LIGHTNING ARRESTOR 69-13	6	2,638.02
	lake park - *h arrestor replacement: replace six Total		**6**	**2,638.02**
01385-009-0407-000 Total			**6**	**2,638.02**
01386-009-0407-000				
	lake ida - *h arrester replacement:			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,423.25
	lake ida - *h arrester replacement:	**Total**	**3**	**1,423.25**
01386-009-0407-000 Total			**3**	**1,423.25**
01387-009-0407-000				
	oscemill - *h arrester replacement:			
		136.652 : LIGHTNING ARRESTOR UNDER	3	6,096.10
	oscemill - *h arrester replacement:	**Total**	**3**	**6,096.10**
01387-009-0407-000 Total			**3**	**6,096.10**
01389-009-0407-000				
	quantum - *h arrester replacement:			
		136.640 : LIGHTNING ARRESTOR 69-13	3	2,378.33
	quantum - *h arrester replacement:	**Total**	**3**	**2,378.33**
01389-009-0407-000 Total			**3**	**2,378.33**
01390-009-0407-000				
	juno beach - *e -replace insp. fdr bkr 37-316900-0			
		120.111 : BREAKER, 0-34KV	1	7,501.43
		120.123 : BREAKER, 0-34KV INSTALLA	1	493.57
	juno beach - *e -replace insp. fdr bkr 37-316900-0 Total		**2**	**7,995.00**
01390-009-0407-000 Total			**2**	**7,995.00**
01391-009-0407-000				
	caldwell - *h arrester replacement: replace hv arr			
		136.640 : LIGHTNING ARRESTOR 69-13	3	890.36
		136.652 : LIGHTNING ARRESTOR UNDER	6	3,211.69
	caldwell - *h arrester replacement: replace hv arr Total		**9**	**4,102.05**
01391-009-0407-000 Total			**9**	**4,102.05**
01396-009-0407-000				
	germantown - arrestor replacement: replace six			
		136.652 : LIGHTNING ARRESTOR UNDER	6	924.59

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	germantown - arrestor replacement: replace six Total	6	924.59
01396-009-0407-000 Total		6	924.59
01397-009-0407-000			
	olympia - *e breaker replacement: replace feeder b		
	120.111 : BREAKER, 0-34KV	1	25,824.26
	120.123 : BREAKER, 0-34KV INSTALLA	1	1,863.32
	olympia - *e breaker replacement: replace feeder b Total	2	27,687.58
01397-009-0407-000 Total		2	27,687.58
01398-009-0407-000			
	terminal - *e replace failed 138kv surge arresters		
	136.640 : LIGHTNING ARRESTOR 69-13	3	687.09
	terminal - *e replace failed 138kv surge arresters Total	3	687.09
01398-009-0407-000 Total		3	687.09
01399-009-0407-000			
	atlantic - *e replace 3 138kv arresters on tx #49-		
	136.640 : LIGHTNING ARRESTOR 69-13	3	3,073.41
	atlantic - *e replace 3 138kv arresters on tx #49- Total	3	3,073.41
01399-009-0407-000 Total		3	3,073.41
01399-009-0876-000			
	biscayne - *e switch replacement: replace failed d		
	238.575 : SWITCH DISCONNECT 23KV S	-3	(429.78)
	biscayne - *e switch replacement: replace failed d Total	-3	(429.78)
01399-009-0876-000 Total		-3	(429.78)
01400-009-0407-000			
	acme - *e- replace bkr 3w91		
	120.111 : BREAKER, 0-34KV	1	23,223.53
	120.123 : BREAKER, 0-34KV INSTALLA	1	1,287.00
	acme - *e- replace bkr 3w91 Total	2	24,510.53
01400-009-0407-000 Total		2	24,510.53
01403-009-0407-000			
	juno beach - *e - replace failed switches 2l20 and		
	238.575 : SWITCH DISCONNECT 23KV S	6	1,746.51
	juno beach - *e - replace failed switches 2l20 and Total	6	1,746.51
01403-009-0407-000 Total		6	1,746.51

Hearing Exhibit - 00007803

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01405-009-0876-000				
	ives - switch replacement: replace line switch 7gb			
		236.635 : MOTOR MECHANISM	0	100.00
	ives - switch replacement: replace line switch 7gb Total		**0**	**100.00**
01405-009-0876-000 Total			**0**	**100.00**
01407-009-0407-000				
	butts - replace lv			
		228.027 : TX, BUSHING	3	2,344.99
	butts - replace lv Total		**3**	**2,344.99**
01407-009-0407-000 Total			**3**	**2,344.99**
01408-009-0876-000				
	miami			
		279.692 : TRANSFORMER, POTENTIAL U	0	-
	miami Total		**0**	**-**
01408-009-0876-000 Total			**0**	**-**
01410-009-0876-000				
	dade			
		279.692 : TRANSFORMER, POTENTIAL U	2	1,440.38
	dade Total		**2**	**1,440.38**
01410-009-0876-000 Total			**2**	**1,440.38**
01411-009-0876-000				
	pennsuco - cap bank: install one 6 mvar, 23kv bank			
		239.574 : SWITCH FUSE DISTRIBUTION	2	602.71
	pennsuco - cap bank: install one 6 mvar, 23kv bank Total		**2**	**602.71**
01411-009-0876-000 Total			**2**	**602.71**
01413-009-0407-000				
	loxahatchee - *e -replace breaker 3w61			
		120.111 : BREAKER, 0-34KV	1	22,194.06
		120.123 : BREAKER, 0-34KV INSTALLA	1	781.98
	loxahatchee - *e -replace breaker 3w61 Total		**2**	**22,976.04**
01413-009-0407-000 Total			**2**	**22,976.04**
01414-009-0407-000				
	quantum - *e replace bb #1			
		120.111 : BREAKER, 0-34KV	1	8,037.27
		120.123 : BREAKER, 0-34KV INSTALLA	1	609.26

Hearing Exhibit - 00007804

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	quantum - *e replace bb #1 Total		2	8,646.53
01414-009-0407-000 Total			2	8,646.53
01415-009-0407-000				
	oakes - * e - replace 2w24			
		120.111 : BREAKER, 0-34KV	1	18,867.54
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,409.03
	oakes - * e - replace 2w24 Total		2	20,276.57
01415-009-0407-000 Total			2	20,276.57
01415-009-0876-000				
	simpson -			
		110.779 : BATTERY SET WITH RACK	1	8,777.98
	simpson - Total		1	8,777.98
01415-009-0876-000 Total			1	8,777.98
01416-009-0407-000				
	hillcrest - *e replace eol bb#1			
		120.111 : BREAKER, 0-34KV	1	6,505.48
		120.123 : BREAKER, 0-34KV INSTALLA	1	362.15
	hillcrest - *e replace eol bb#1 Total		2	6,867.63
01416-009-0407-000 Total			2	6,867.63
01417-009-0407-000				
	ibm - *e replace eol bb#1			
		120.111 : BREAKER, 0-34KV	1	8,532.32
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,004.10
		238.575 : SWITCH DISCONNECT 23KV S	6	770.39
	ibm - *e replace eol bb#1 Total		8	10,306.81
01417-009-0407-000 Total			8	10,306.81
01417-009-0876-000				
	golden glades - breaker replacement: replace four			
		120.123 : BREAKER, 0-34KV INSTALLA	4	1,017.05
	golden glades - breaker replacement: replace four Total		4	1,017.05
01417-009-0876-000 Total			4	1,017.05
01418-009-0876-000				
	coconut grove			
		120.123 : BREAKER, 0-34KV INSTALLA	1	330.33
	coconut grove Total		1	330.33

Hearing Exhibit - 00007805

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01418-009-0876-000 Total		**1**	**330.33**
01419-009-0407-000			
	terminal - *e replace defective battery charger		
	110.775 : BATTERY CHARGER	1	2,143.64
	***terminal - *e replace defective battery charger* Total**	**1**	**2,143.64**
01419-009-0407-000 Total		**1**	**2,143.64**
01421-009-0876-000			
	aventura - breaker replacement: replace one inspec		
	120.111 : BREAKER, 0-34KV	1	8,329.92
	aventura - breaker replacement: replace one inspec Total	**1**	**8,329.92**
01421-009-0876-000 Total		**1**	**8,329.92**
01422-009-0791-000			
	sheridan - replace dist rtu		
	141.725 : PANEL, SUPERVISORY EQUIP	1	79,363.75
	sheridan - replace dist rtu Total	**1**	**79,363.75**
01422-009-0791-000 Total		**1**	**79,363.75**
01423-009-0876-000			
	county line - breaker replacement: replace two fee		
	120.123 : BREAKER, 0-34KV INSTALLA	2	716.09
	county line - breaker replacement: replace two fee Total	**2**	**716.09**
01423-009-0876-000 Total		**2**	**716.09**
01424-009-0407-000			
	hills - replace defective battery charger bc-0754		
	110.775 : BATTERY CHARGER	1	2,594.83
	hills - replace defective battery charger bc-0754 Total	**1**	**2,594.83**
01424-009-0407-000 Total		**1**	**2,594.83**
01425-009-0407-000			
	monet - replace defective battery charger bc-0787		
	110.775 : BATTERY CHARGER	1	3,255.39
	monet - replace defective battery charger bc-0787 Total	**1**	**3,255.39**
01425-009-0407-000 Total		**1**	**3,255.39**
01425-009-0876-000			
	hialeah - breaker replacement: replace two breaker		
	120.123 : BREAKER, 0-34KV INSTALLA	2	3,038.43

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	hialeah - breaker replacement: replace two breaker Total		2	3,038.43
01425-009-0876-000 Total			2	3,038.43
01426-009-0876-000				
	ives - breaker replacement: replace one breaker			
		120.123 : BREAKER, 0-34KV INSTALLA	1	409.59
	ives - breaker replacement: replace one breaker Total		1	409.59
01426-009-0876-000 Total			1	409.59
01429-009-0876-000				
	milam - breaker replacement: replace one breaker			
		120.123 : BREAKER, 0-34KV INSTALLA	1	365.17
	milam - breaker replacement: replace one breaker Total		1	365.17
01429-009-0876-000 Total			1	365.17
01430-009-0876-000				
	ojus - breaker replacement: replace one breaker			
		120.123 : BREAKER, 0-34KV INSTALLA	1	333.52
	ojus - breaker replacement: replace one breaker Total		1	333.52
01430-009-0876-000 Total			1	333.52
01431-009-0791-000				
	pinehurst - add 3rd 45 mva tx- 13kv area			
		118.680 : TRANSFORMER, STATION SER	2	290.27
	pinehurst - add 3rd 45 mva tx- 13kv area Total		2	290.27
01431-009-0791-000 Total			2	290.27
01432-009-0791-000				
	southside - upgrade 138kv line switches			
		124.542 : BUS SYSTEM ACSR	120	297.11
		236.635 : MOTOR MECHANISM	3	11,273.12
		238.596 : SWITCH DISCONNECT 138KV	2	33,821.61
		241.581 : SWITCH LOAD INTERRUPT/LO	2	24,390.24
		241.609 : SWITCH LOAD INTERRUPT/LO	1	21,072.34
	southside - upgrade 138kv line switches Total		128	90,854.42
01432-009-0791-000 Total			128	90,854.42
01434-009-0407-000				
	osborne - surge arresters: replace high side surge			
		136.640 : LIGHTNING ARRESTOR 69-13	3	683.80
	osborne - surge arresters: replace high side surge Total		3	683.80

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01434-009-0407-000 Total			**3**	**683.80**
01434-009-0876-000				
	greynolds			
		120.123 : BREAKER, 0-34KV INSTALLA	1	686.29
	greynolds Total		**1**	**686.29**
01434-009-0876-000 Total			**1**	**686.29**
01435-009-0876-000				
	arch creek			
		120.111 : BREAKER, 0-34KV	1	4,400.85
		120.123 : BREAKER, 0-34KV INSTALLA	1	583.38
	arch creek Total		**2**	**4,984.23**
01435-009-0876-000 Total			**2**	**4,984.23**
01438-009-0876-000				
	key biscayne - battery replacement: replace defect			
		110.779 : BATTERY SET WITH RACK	1	3,010.95
	key biscayne - battery replacement: replace defect Total		**1**	**3,010.95**
01438-009-0876-000 Total			**1**	**3,010.95**
01439-009-0407-000				
	olympia - °e breaker repl: repl. 3w44			
		120.111 : BREAKER, 0-34KV	1	25,824.27
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,863.32
	olympia - °e breaker repl: repl. 3w44 Total		**2**	**27,687.59**
01439-009-0407-000 Total			**2**	**27,687.59**
01442-009-0876-000				
	roney			
		120.180 : SWITCHGEAR, METALCLAD B	4	72,647.29
		120.181 : METALCLAD CIRCUIT BREAKE	11	439,961.75
	roney Total		**15**	**512,609.04**
01442-009-0876-000 Total			**15**	**512,609.04**
01444-009-0876-000				
	dade			
		124.657 : SPILL GAPS (inactive)	3	(71.51)
		127.398 : STRUCTURE, PIPE COLUMN 1	3	(604.45)
	dade Total		**6**	**(675.96)**
01444-009-0876-000 Total			**6**	**(675.96)**

Hearing Exhibit - 00007808

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01446-009-0876-000			
	miami - arrester replacement: replace hv transform		
	136.645 : LIGHTNING ARRESTOR 139-2	3	4,209.90
	miami - arrester replacement: replace hv transform Total	**3**	**4,209.90**
01446-009-0876-000 Total		**3**	**4,209.90**
01450-009-0876-000			
	snake creek - *e transformer replacement: replace		
	228.106 : TRANSFORMER, POWER 16-30	1	73,343.47
	snake creek - *e transformer replacement: replace Total	**1**	**73,343.47**
01450-009-0876-000 Total		**1**	**73,343.47**
01451-009-0876-000			
	tamiami - ampacity upgrade: replace switch and		
	236.618 : SWITCH FAULT INTERRUPT/C	1	28,295.08
	236.635 : MOTOR MECHANISM	1	1,272.86
	***tamiami* - ampacity upgrade: replace switch and Total**	**2**	**29,567.94**
01451-009-0876-000 Total		**2**	**29,567.94**
01453-009-0876-000			
	natoma - *e motor operator replacement: replace 2g		
	236.635 : MOTOR MECHANISM	0	-
	natoma - *e motor operator replacement: replace 2g Total	**0**	-
01453-009-0876-000 Total		**0**	-
01456-009-0791-000			
	goolsby - cap bank: install 1-6 mvar 13kv bank		
	279.692 : TRANSFORMER, POTENTIAL U	2	2,434.92
	goolsby - cap bank: install 1-6 mvar 13kv bank Total	**2**	**2,434.92**
01456-009-0791-000 Total		**2**	**2,434.92**
01458-009-0876-000			
	biscayne - *h replacement: replace hv/lv tx arrest		
	136.640 : LIGHTNING ARRESTOR 69-13	6	2,029.31
	biscayne - *h replacement: replace hv/lv tx arrest Total	**6**	**2,029.31**
01458-009-0876-000 Total		**6**	**2,029.31**
01460-009-0876-000			
	garden - *e replace		
	136.652 : LIGHTNING ARRESTOR UNDER	-3	(1,470.88)

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	garden - *e replace Total		-3	(1,470.88)
01460-009-0876-000 Total			-3	(1,470.88)
01461-009-0876-000				
	hialeah - *e replace			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,074.56
	hialeah - *e replace Total		3	1,074.56
01461-009-0876-000 Total			3	1,074.56
01462-009-0876-000				
	ojus - switch replacement: replace one line switch			
		128.305 : FOUNDATION, AIR COMPRESS	1	68.30
		241.609 : SWITCH LOAD INTERRUPT/LO	1	13,307.94
		241.630 : AIR COMPRESSOR-SUBSTATIO	1	104.74
	ojus - switch replacement: replace one line switch Total		3	13,480.98
01462-009-0876-000 Total			3	13,480.98
01463-009-0876-000				
	pennsuco - *e switch replacement: replace 3195			
		238.575 : SWITCH DISCONNECT 23KV S	0	-
	pennsuco - *e switch replacement: replace 3195 Total		0	-
01463-009-0876-000 Total			0	-
01464-009-0191-000				
	poinsett-sanford #1,230kv inst pulloff to new site			
		127.452 : STRUCTURE, POLE CONCRETE	1	8,082.84
	poinsett-sanford #1,230kv inst pulloff to new site Total		1	8,082.84
01464-009-0191-000 Total			1	8,082.84
01464-009-0876-000				
	merchandise - breaker replacement: replace one bre			
		120.111 : BREAKER, 0-34KV	1	4,400.85
		120.123 : BREAKER, 0-34KV INSTALLA	1	285.55
	merchandise - breaker replacement: replace one bre Total		2	4,686.40
01464-009-0876-000 Total			2	4,686.40
01466-009-0791-000				
	oakland park			
		136.640 : LIGHTNING ARRESTOR 69-13	3	5,088.27
		136.652 : LIGHTNING ARRESTOR UNDER	3	607.20
	oakland park Total		6	5,695.47

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01466-009-0791-000 Total				**6**	**5,695.47**
01469-009-0791-000					
	highlands - replace six				
		124.657	: SPILL GAPS (inactive)	6	571.68
	highlands - replace six Total			**6**	**571.68**
01469-009-0791-000 Total				**6**	**571.68**
01475-009-0876-000					
	40th street				
		107.005	: FENCE-EQUIPMENT	2	6,499.82
		124.559	: BUS SYSTEM COPPER	100	284.59
		223.190	: REACTORS	2	11,514.34
	40th street Total			**104**	**18,298.75**
01475-009-0876-000 Total				**104**	**18,298.75**
01479-009-0791-000					
	mcarthur - *e replace lv bushings and hv arresters				
		228.027	: TX, BUSHING	1	1,386.00
	mcarthur - *e replace lv bushings and hv arresters Total			**1**	**1,386.00**
01479-009-0791-000 Total				**1**	**1,386.00**
01489-009-0876-000					
	county line -				
		110.775	: BATTERY CHARGER	1	3,996.14
	county line - Total			**1**	**3,996.14**
01489-009-0876-000 Total				**1**	**3,996.14**
01490-009-0791-000					
	nobhill - line breakers: install 2 - 230kv line br				
		110.775	: BATTERY CHARGER	1	2,712.87
		110.779	: BATTERY SET WITH RACK	1	8,897.06
		124.428	: BUS SYSTEM ALUMINUM	260	13,081.90
		124.657	: SPILL GAPS (inactive)	6	1,860.25
		127.452	: STRUCTURE, POLE CONCRETE	2	89,384.46
		127.472	: STRUCTURE, DISCONNECT SW	2	9,425.27
		128.406	: FOUNDATION, FLOODLIGHT	4	2,741.81
		128.410	: FOUNDATION, DISCONNECT S	1	3,453.36
		236.617	: SWITCH FAULT INTERRUPTIC	2	183,810.48
		278.671	: METER-VOLTAGE	2	1,317.68
		278.672	: METER-GRAPHIC WATT	1	2,867.89
		279.692	: TRANSFORMER, POTENTIAL U	1	1,264.68

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	nobhill - line breakers: install 2 - 230kv line br Total			**283**	**320,817.71**
01490-009-0791-000 Total				**283**	**320,817.71**
01490-009-0876-000					
	milam -				
		110.775	: BATTERY CHARGER	1	2,942.86
	milam - **Total**			**1**	**2,942.86**
01490-009-0876-000 Total				**1**	**2,942.86**
01491-009-0876-000					
	garden - replace defective battery bank b-1749				
		110.779	: BATTERY SET WITH RACK	1	12,175.61
	garden - replace defective battery bank b-1749 Total			**1**	**12,175.61**
01491-009-0876-000 Total				**1**	**12,175.61**
01492-009-0876-000					
	lejeune -				
		110.779	: BATTERY SET WITH RACK	1	9,086.56
	lejeune - **Total**			**1**	**9,086.56**
01492-009-0876-000 Total				**1**	**9,086.56**
01495-009-0791-000					
	moffett - inc cap add tx3 138-23kv without fdrs- a				
		124.428	: BUS SYSTEM ALUMINUM	90	1,741.45
		279.692	: TRANSFORMER, POTENTIAL U	2	674.88
	moffett - inc cap add tx3 138-23kv without fdrs- a Total			**92**	**2,416.33**
01495-009-0791-000 Total				**92**	**2,416.33**
01497-009-0876-000					
	pennsuco - replace station service padmounted tran				
		118.679	: TRANSFORMER, STATION SER	2	3,112.96
		118.685	: TRANSFORMER, STATION SER	2	1,679.06
		128.419	: FOUNDATION, TRANSFORMER	2	350.37
		239.574	: SWITCH FUSE DISTRIBUTION	4	1,205.42
	pennsuco - replace station service padmounted tran Total			**10**	**6,347.81**
01497-009-0876-000 Total				**10**	**6,347.81**
01499-009-0876-000					
	sunny isles - *e motor operator replacement: repla				
		241.609	: SWITCH LOAD INTERRUPT/LO	-1	(35,786.99)
	sunny isles - *e motor operator replacement: repla Total			**-1**	**(35,786.99)**

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01499-009-0876-000 Total			**-1**	**(35,786.99)**
01502-009-0876-000				
	ojus - *e replace			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,443.85
	ojus - *e replace Total		**3**	**1,443.85**
01502-009-0876-000 Total			**3**	**1,443.85**
01503-009-0876-000				
	country club - replace defective battery charger b			
		110.775 : BATTERY CHARGER	1	3,135.77
	country club - replace defective battery charger b Total		**1**	**3,135.77**
01503-009-0876-000 Total			**1**	**3,135.77**
01506-009-0876-000				
	boulevard - breaker replacement: replace bus tie b			
		120.111 : BREAKER, 0-34KV	1	7,120.93
		120.123 : BREAKER, 0-34KV INSTALLA	1	397.98
	boulevard - breaker replacement: replace bus tie b Total		**2**	**7,518.91**
01506-009-0876-000 Total			**2**	**7,518.91**
01507-009-0876-000				
	coconut grove			
		120.111 : BREAKER, 0-34KV	2	16,281.20
		120.123 : BREAKER, 0-34KV INSTALLA	2	2,474.20
	coconut grove Total		**4**	**18,755.40**
01507-009-0876-000 Total			**4**	**18,755.40**
01508-009-0876-000				
	county line - breaker replacement: replace feeder			
		120.111 : BREAKER, 0-34KV	1	7,935.49
		120.123 : BREAKER, 0-34KV INSTALLA	1	507.39
	county line - breaker replacement: replace feeder Total		**2**	**8,442.88**
01508-009-0876-000 Total			**2**	**8,442.88**
01509-009-0791-000				
	moffett - add			
		141.725 : PANEL, SUPERVISORY EQUIP	1	10,668.82
	moffett - add Total		**1**	**10,668.82**
01509-009-0791-000 Total			**1**	**10,668.82**

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01509-009-0876-000				
	dade			
		120.111 : BREAKER, 0-34KV	1	8,568.12
		120.123 : BREAKER, 0-34KV INSTALLA	1	2,325.81
	dade Total		**2**	**10,893.93**
01509-009-0876-000 Total			**2**	**10,893.93**
01510-009-0791-000				
	verena - e*-			
		136.640 : LIGHTNING ARRESTOR 69-13	3	707.97
	verena - e*- Total		**3**	**707.97**
01510-009-0791-000 Total			**3**	**707.97**
01511-009-0876-000				
	garden - breaker replacement: replace feeder break			
		120.111 : BREAKER, 0-34KV	1	10,379.16
		120.123 : BREAKER, 0-34KV INSTALLA	1	2,860.13
	garden - breaker replacement: replace feeder break Total		**2**	**13,239.29**
01511-009-0876-000 Total			**2**	**13,239.29**
01513-009-0876-000				
	golden glades - breaker replacement: replace bus t			
		120.111 : BREAKER, 0-34KV	1	8,330.97
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,143.96
	golden glades - breaker replacement: replace bus t Total		**2**	**9,474.93**
01513-009-0876-000 Total			**2**	**9,474.93**
01514-009-0791-000				
	westinghouse - cap bank: install			
		137.670 : CABINET, METER	1	272.51
		239.574 : SWITCH FUSE DISTRIBUTION	2	275.97
		278.671 : METER-VOLTAGE	1	96.54
		278.672 : METER-GRAPHIC WATT	1	201.41
		278.673 : METER-VARIABLE	1	244.14
		278.674 : METER-WATT HOUR	1	91.26
		279.692 : TRANSFORMER, POTENTIAL U	-2	509.94
	westinghouse - cap bank: install Total		**5**	**1,691.77**
01514-009-0791-000 Total			**5**	**1,691.77**
01514-009-0876-000				
	gratigny			

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		120.111 : BREAKER, 0-34KV	1	7,545.12
	gratigny Total		**1**	**7,545.12**
01514-009-0876-000 Total			**1**	**7,545.12**
01516-009-0876-000				
	hialeah - breaker replacement: replace three feede			
		120.111 : BREAKER, 0-34KV	3	30,755.24
		120.123 : BREAKER, 0-34KV INSTALLA	3	6,654.01
	hialeah - breaker replacement: replace three feede Total		**6**	**37,409.25**
01516-009-0876-000 Total			**6**	**37,409.25**
01517-009-0191-000				
	phase 1- sanford-volusia #1			
		113.665 : GROUND SYSTEM	350	7,412.90
		124.542 : BUS SYSTEM ACSR	1050	10,015.96
		124.662 : INSULATOR (inactive)	10	4,385.84
		127.452 : STRUCTURE, POLE CONCRETE	1	9,663.79
	phase 1- sanford-volusia #1 Total		**1411**	**31,478.49**
01517-009-0191-000 Total			**1411**	**31,478.49**
01517-009-0876-000				
	industrial - breaker replacement: replace three fe			
		120.111 : BREAKER, 0-34KV	3	23,857.68
		120.123 : BREAKER, 0-34KV INSTALLA	3	958.01
	industrial - breaker replacement: replace three fe Total		**6**	**24,815.69**
01517-009-0876-000 Total			**6**	**24,815.69**
01518-009-0876-000				
	lejeune - breaker replacement: replace two tx brea			
		120.111 : BREAKER, 0-34KV	2	17,136.24
		120.123 : BREAKER, 0-34KV INSTALLA	2	471.72
	lejeune - breaker replacement: replace two tx brea Total		**4**	**17,607.96**
01518-009-0876-000 Total			**4**	**17,607.96**
01519-009-0876-000				
	lemon city - breaker replacement: replace two feed			
		120.111 : BREAKER, 0-34KV	2	16,285.78
		120.123 : BREAKER, 0-34KV INSTALLA	2	1,116.94
	lemon city - breaker replacement: replace two feed Total		**4**	**17,402.72**
01519-009-0876-000 Total			**4**	**17,402.72**

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01520-009-0876-000				
	little river			
		120.111 : BREAKER, 0-34KV	1	10,958.37
		120.123 : BREAKER, 0-34KV INSTALLA	1	6,559.76
	little river Total		**2**	**17,518.13**
01520-009-0876-000 Total			**2**	**17,518.13**
01521-009-0876-000				
	market			
		120.111 : BREAKER, 0-34KV	3	29,603.01
		120.123 : BREAKER, 0-34KV INSTALLA	3	2,295.09
	market Total		**6**	**31,898.10**
01521-009-0876-000 Total			**6**	**31,898.10**
01522-009-0876-000				
	master - breaker replacement: replace feeder break			
		120.111 : BREAKER, 0-34KV	1	20,009.51
		120.123 : BREAKER, 0-34KV INSTALLA	1	485.75
	master - breaker replacement: replace feeder break Total		**2**	**20,495.26**
01522-009-0876-000 Total			**2**	**20,495.26**
01523-009-0876-000				
	merchandise - breaker replacement: replace two tx			
		120.111 : BREAKER, 0-34KV	0	-
		120.123 : BREAKER, 0-34KV INSTALLA	0	-
	merchandise - breaker replacement: replace two tx Total		**0**	-
01523-009-0876-000 Total			**0**	-
01524-009-0876-000				
	miami lakes - breaker replacement: replace five fe			
		120.111 : BREAKER, 0-34KV	5	39,702.49
		120.123 : BREAKER, 0-34KV INSTALLA	5	1,903.22
	miami lakes - breaker replacement: replace five fe Total		**10**	**41,605.71**
01524-009-0876-000 Total			**10**	**41,605.71**
01526-009-0876-000				
	miam - breaker replacement: replace bus tie break			
		120.111 : BREAKER, 0-34KV	1	5,844.42
		120.123 : BREAKER, 0-34KV INSTALLA	1	365.21
	miam - breaker replacement: replace bus tie break Total		**2**	**6,209.63**
01526-009-0876-000 Total			**2**	**6,209.63**

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01527-009-0876-000			
	natoma - breaker replacement: replace feeder break		
	120.111 : BREAKER, 0-34KV	1	10,012.90
	120.123 : BREAKER, 0-34KV INSTALLA	1	3,939.15
	natoma - breaker replacement: replace feeder break Total	2	13,952.05
01527-009-0876-000 Total		2	13,952.05
01528-009-0876-000			
	ojus - breaker replacement: replace two feeder bre		
	120.111 : BREAKER, 0-34KV	2	18,492.01
	120.123 : BREAKER, 0-34KV INSTALLA	2	942.12
	ojus - breaker replacement: replace two feeder bre Total	4	19,434.13
01528-009-0876-000 Total		4	19,434.13
01529-009-0876-000			
	opa locka - breaker replacement: replace inspectio		
	120.111 : BREAKER, 0-34KV	1	7,501.44
	120.123 : BREAKER, 0-34KV INSTALLA	1	4,624.76
	opa locka - breaker replacement: replace inspectio Total	2	12,126.20
01529-009-0876-000 Total		2	12,126.20
01530-009-0876-000			
	railway		
	120.111 : BREAKER, 0-34KV	1	7,501.43
	120.123 : BREAKER, 0-34KV INSTALLA	1	2,890.80
	railway Total	2	10,392.23
01530-009-0876-000 Total		2	10,392.23
01531-009-0876-000			
	red road - breaker replacement: replace six feeder		
	120.111 : BREAKER, 0-34KV	6	57,681.51
	120.123 : BREAKER, 0-34KV INSTALLA	6	9,176.83
	red road - breaker replacement: replace six feeder Total	12	66,858.34
01531-009-0876-000 Total		12	66,858.34
01532-009-0876-000			
	riverside		
	120.111 : BREAKER, 0-34KV	0	-
	120.123 : BREAKER, 0-34KV INSTALLA	0	-
	riverside Total	0	-

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01532-009-0876-000 Total			**0**	**-**
01533-009-0876-000				
	seaboard - breaker replacement: replace two breake			
		120.111 : BREAKER, 0-34KV	2	15,812.31
		120.123 : BREAKER, 0-34KV INSTALLA	2	3,327.12
	seaboard - breaker replacement: replace two breake Total		**4**	**19,139.43**
01533-009-0876-000 Total			**4**	**19,139.43**
01534-009-0791-000				
	driftwood - *e-			
		120.111 : BREAKER, 0-34KV	1	9,325.68
		120.123 : BREAKER, 0-34KV INSTALLA	1	455.82
	driftwood - *e- Total		**2**	**9,781.50**
01534-009-0791-000 Total			**2**	**9,781.50**
01534-009-0876-000				
	seminola - breaker replacement: replace one bus ti			
		120.111 : BREAKER, 0-34KV	1	4,509.37
		120.123 : BREAKER, 0-34KV INSTALLA	1	350.80
	seminola - breaker replacement: replace one bus ti Total		**2**	**4,860.17**
01534-009-0876-000 Total			**2**	**4,860.17**
01536-009-0876-000				
	uleta - breaker repacement: replace two breakers			
		120.111 : BREAKER, 0-34KV	2	14,622.36
		120.123 : BREAKER, 0-34KV INSTALLA	1	1,115.98
	uleta - breaker repacement: replace two breakers Total		**3**	**15,738.34**
01536-009-0876-000 Total			**3**	**15,738.34**
01537-009-0791-000				
	phoenix -			
		110.779 : BATTERY SET WITH RACK	1	7,654.62
	phoenix - Total		**1**	**7,654.62**
01537-009-0791-000 Total			**1**	**7,654.62**
01537-009-0876-000				
	virginia key - breaker replacement: replace bus ti			
		120.111 : BREAKER, 0-34KV	4	64,376.65
		120.123 : BREAKER, 0-34KV INSTALLA	4	4,211.37
	virginia key - breaker replacement: replace bus ti Total		**8**	**68,588.02**

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01537-009-0876-000 Total			**8**	**68,588.02**
01538-009-0876-000				
	weston village - breaker replacement: replace seve			
		120.111 : BREAKER, 0-34KV	7	55,923.99
		120.123 : BREAKER, 0-34KV INSTALLA	7	3,676.96
	weston village - breaker replacement: replace seve Total		**14**	**59,600.95**
01538-009-0876-000 Total			**14**	**59,600.95**
01540-009-0791-000				
	hollybrook -			
		141.725 : PANEL, SUPERVISORY EQUIP	1	20,325.91
	hollybrook - Total		**1**	**20,325.91**
01540-009-0791-000 Total			**1**	**20,325.91**
01540-009-0876-000				
	62nd avenue - reactor replacement: replace phase r			
		223.190 : REACTORS	3	4,280.30
	62nd avenue - reactor replacement: replace phase r Total		**3**	**4,280.30**
01540-009-0876-000 Total			**3**	**4,280.30**
01541-009-0791-000				
	hiatus - rtu replacement: replace station rtu			
		114.789 : CONDUIT SYSTEM	60	989.24
		128.405 : FOUNDATION, CAPACITOR BA	1	1,901.56
		141.725 : PANEL, SUPERVISORY EQUIP	1	20,342.71
	hiatus - rtu replacement: replace station rtu Total		**62**	**23,233.51**
01541-009-0791-000 Total			**62**	**23,233.51**
01542-009-0791-000				
	pembroke - replace defectived battery bank b-1705			
		110.779 : BATTERY SET WITH RACK	1	6,875.97
	pembroke - replace defectived battery bank b-1705 Total		**1**	**6,875.97**
01542-009-0791-000 Total			**1**	**6,875.97**
01542-009-0876-000				
	dade			
		223.190 : REACTORS	3	16,722.69
	dade Total		**3**	**16,722.69**
01542-009-0876-000 Total			**3**	**16,722.69**

Hearing Exhibit - 00007819

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01544-009-0791-000					
	motorola -				
			141.725 : PANEL, SUPERVISORY EQUIP	1	19,251.46
	motorola -	Total		1	19,251.46
01544-009-0791-000 Total				1	19,251.46
01550-009-0791-000					
	ely - replace motor operator				
			236.635 : MOTOR MECHANISM	1	2,648.97
	ely - replace motor operator	Total		1	2,648.97
01550-009-0791-000 Total				1	2,648.97
01551-009-0791-000					
	stirling - replace 138kv ckt swr				
			236.618 : SWITCH FAULT INTERRUPT/C	1	22,818.18
	stirling - replace 138kv ckt swr	Total		1	22,818.18
01551-009-0791-000 Total				1	22,818.18
01552-009-0791-000					
	beverly - *h arrester replacement: replace lv arre				
			136.652 : LIGHTNING ARRESTOR UNDER	9	1,051.59
	beverly - *h arrester replacement: replace lv arre Total			9	1,051.59
01552-009-0791-000 Total				9	1,051.59
01552-009-0876-000					
	miami lakes - reactor replacement: replace phase r				
			223.190 : REACTORS	6	9,383.63
	miami lakes - reactor replacement: replace phase r Total			6	9,383.63
01552-009-0876-000 Total				6	9,383.63
01553-009-0791-000					
	hollywood				
			223.190 : REACTORS	2	3,177.46
	hollywood Total			2	3,177.46
01553-009-0791-000 Total				2	3,177.46
01554-009-0876-000					
	dumfoundling - motor operator replacement: replace				
			236.635 : MOTOR MECHANISM	0	-
	dumfoundling - motor operator replacement: replace Total			0	-
01554-009-0876-000 Total				0	-

Hearing Exhibit - 00007820

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01559-009-0876-000			
	ives - switch replacement: replace two hv transfor		
	236.618 : SWITCH FAULT INTERRUPT/C	2	68,206.64
	ives - switch replacement: replace two hv transfor Total	**2**	**68,206.64**
01559-009-0876-000 Total		**2**	**68,206.64**
01562-009-0876-000			
	county line - throwover panel replacement: replace		
	141.714 : PANEL, AUTOMATIC THROWOV	1	10,503.25
	county line - throwover panel replacement: replace Total	**1**	**10,503.25**
01562-009-0876-000 Total		**1**	**10,503.25**
01563-009-0876-000			
	gladeview - throwover panel replacement: replace t		
	141.714 : PANEL, AUTOMATIC THROWOV	1	12,625.67
	gladeview - throwover panel replacement: replace t Total	**1**	**12,625.67**
01563-009-0876-000 Total		**1**	**12,625.67**
01564-009-0876-000			
	golden glades - throwover panel replacement: repla		
	141.714 : PANEL, AUTOMATIC THROWOV	1	2,229.18
	golden glades - throwover panel replacement: repla Total	**1**	**2,229.18**
01564-009-0876-000 Total		**1**	**2,229.18**
01566-009-0791-000			
	hollywood		
	120.111 : BREAKER, 0-34KV	4	31,839.77
	120.123 : BREAKER, 0-34KV INSTALLA	4	1,496.36
	hollywood Total	**8**	**33,336.13**
01566-009-0791-000 Total		**8**	**33,336.13**
01566-009-0876-000			
	ives - throwover panel replacement: replace throwo		
	141.714 : PANEL, AUTOMATIC THROWOV	1	1,043.30
	ives - throwover panel replacement: replace throwo Total	**1**	**1,043.30**
01566-009-0876-000 Total		**1**	**1,043.30**
01567-009-0791-000			
	moffett - replace bkr's		
	120.111 : BREAKER, 0-34KV	3	26,726.97

Hearing Exhibit - 00007821

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		120.123 : BREAKER, 0-34KV INSTALLA	3	1,415.74
	moffett - replace bkr's Total		6	28,142.71
01567-009-0791-000 Total			6	28,142.71
01568-009-0791-000				
	holy cross - bushing replacement: replace hv bushi			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,076.77
	holy cross - bushing replacement: replace hv bushi Total		3	1,076.77
01568-009-0791-000 Total			3	1,076.77
01569-009-0791-000				
	fashion - throwover replacement: replace throwover			
		141.714 : PANEL, AUTOMATIC THROWOV	1	1,637.34
	fashion - throwover replacement: replace throwover Total		1	1,637.34
01569-009-0791-000 Total			1	1,637.34
01570-009-0791-000				
	ravenswood - throwover replacement: replace throwo			
		141.714 : PANEL, AUTOMATIC THROWOV	1	1,007.52
	ravenswood - throwover replacement: replace throwo Total		1	1,007.52
01570-009-0791-000 Total			1	1,007.52
01571-009-0791-000				
	sample road - switch replacement: replace one line			
		241.609 : SWITCH LOAD INTERRUPT/LO	1	15,378.46
	sample road - switch replacement: replace one line Total		1	15,378.46
01571-009-0791-000 Total			1	15,378.46
01573-009-0791-000				
	basscreek - replace defective battery charger bc-9			
		110.775 : BATTERY CHARGER	1	2,918.57
	basscreek - replace defective battery charger bc-9 Total		1	2,918.57
01573-009-0791-000 Total			1	2,918.57
01574-009-0791-000				
	plantation - replace phase reactors on feeders 163			
		223.190 : REACTORS	6	8,915.56
	plantation - replace phase reactors on feeders 163 Total		6	8,915.56
01574-009-0791-000 Total			6	8,915.56
01574-009-0876-000				

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	seaboard - throwover panel replacement: replace th		
	141.714 : PANEL, AUTOMATIC THROWOV	1	(40.88)
	seaboard - throwover panel replacement: replace th Total	**1**	**(40.88)**
01574-009-0876-000 Total		**1**	**(40.88)**
01575-009-0791-000			
	playland - replace phase reactors on feeder 1231,		
	223.190 : REACTORS	6	21,638.82
	playland - replace phase reactors on feeder 1231, Total	**6**	**21,638.82**
01575-009-0791-000 Total		**6**	**21,638.82**
01576-009-0876-000			
	weston village - throwover panel replacement: repl		
	141.742 : PANEL, TRANSFER TRIP	1	4,234.23
	weston village - throwover panel replacement: repl Total	**1**	**4,234.23**
01576-009-0876-000 Total		**1**	**4,234.23**
01577-009-0791-000			
	port sub - reactor replacement: replace phase reac		
	223.190 : REACTORS	3	5,450.01
	port sub - reactor replacement: replace phase reac Total	**3**	**5,450.01**
01577-009-0791-000 Total		**3**	**5,450.01**
01577-009-0876-000			
	dumfoundling - *arrester replacement: replace hv an*		
	136.640 : LIGHTNING ARRESTOR 69-13	3	714.39
	136.652 : LIGHTNING ARRESTOR UNDER	3	1,048.68
	dumfoundling - arrester replacement: replace hv an Total	**6**	**1,763.07**
01577-009-0876-000 Total		**6**	**1,763.07**
01578-009-0791-000			
	sample road - reactor replacement: replace reactor		
	223.190 : REACTORS	6	9,487.10
	sample road - reactor replacement: replace reactor Total	**6**	**9,487.10**
01578-009-0791-000 Total		**6**	**9,487.10**
01578-009-0876-000			
	fulford - arrester replacement: replace hv/lv arre		
	136.640 : LIGHTNING ARRESTOR 69-13	6	2,353.37
	136.652 : LIGHTNING ARRESTOR UNDER	6	227.47
	fulford - arrester replacement: replace hv/lv arre Total	**12**	**2,580.84**

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01578-009-0876-000 Total		**12**	**2,580.84**
01579-009-0791-000			
	stirling - replace neutral reactor on tx 49-1956		
	223.190 : REACTORS	1	9,336.14
	stirling - replace neutral reactor on tx 49-1956 Total	**1**	**9,336.14**
01579-009-0791-000 Total		**1**	**9,336.14**
01580-009-0791-000			
	hawkins - feeder position: add feeder2939 in fb #1		
	118.680 : TRANSFORMER, STATION SER	2	3,786.26
	hawkins - feeder position: add feeder2939 in fb #1 Total	**2**	**3,786.26**
01580-009-0791-000 Total		**2**	**3,786.26**
01580-009-0876-000			
	ives - arrester replacement: replace hv/lv arreste		
	136.640 : LIGHTNING ARRESTOR 69-13	3	647.87
	136.652 : LIGHTNING ARRESTOR UNDER	3	236.72
	ives - arrester replacement: replace hv/lv arreste Total	**6**	**884.59**
01580-009-0876-000 Total		**6**	**884.59**
01581-009-0876-000			
	lemon city - arrester replacement: replace hv/lv a		
	136.640 : LIGHTNING ARRESTOR 69-13	6	1,471.01
	136.652 : LIGHTNING ARRESTOR UNDER	6	3,814.74
	lemon city - arrester replacement: replace hv/lv a Total	**12**	**5,285.75**
01581-009-0876-000 Total		**12**	**5,285.75**
01582-009-0876-000			
	natoma - arrester replacement: replace hv/lv tx ar		
	136.640 : LIGHTNING ARRESTOR 69-13	6	28,581.31
	136.652 : LIGHTNING ARRESTOR UNDER	6	(3,892.53)
	natoma - arrester replacement: replace hv/lv tx ar Total	**12**	**24,688.78**
01582-009-0876-000 Total		**12**	**24,688.78**
01583-009-0791-000			
	highlands - replace defective battery bank b-1571		
	110.779 : BATTERY SET WITH RACK	1	7,797.20
	highlands - replace defective battery bank b-1571 Total	**1**	**7,797.20**
01583-009-0791-000 Total		**1**	**7,797.20**

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01583-009-0876-000			
	ojus - arrester replacement: replace hv/lv tx arre		
	136.640 : LIGHTNING ARRESTOR 69-13	3	105.36
	136.652 : LIGHTNING ARRESTOR UNDER	3	430.33
	ojus - arrester replacement: replace hv/lv tx arre Total	**6**	**535.69**
01583-009-0876-000 Total		**6**	**535.69**
01584-009-0791-000			
	parkland - replace defective battery bank b-1593		
	110.779 : BATTERY SET WITH RACK	1	8,818.32
	parkland - replace defective battery bank b-1593 Total	**1**	**8,818.32**
01584-009-0791-000 Total		**1**	**8,818.32**
01584-009-0876-000			
	railway		
	136.640 : LIGHTNING ARRESTOR 69-13	6	4,695.88
	136.652 : LIGHTNING ARRESTOR UNDER	6	1,222.41
	railway Total	**12**	**5,918.29**
01584-009-0876-000 Total		**12**	**5,918.29**
01585-009-0791-000			
	woodlands - replace defective battery bank b-1561		
	110.779 : BATTERY SET WITH RACK	1	8,891.77
	woodlands - replace defective battery bank b-1561 Total	**1**	**8,891.77**
01585-009-0791-000 Total		**1**	**8,891.77**
01585-009-0876-000			
	uleta - arrester replacement: replace hv/lv arrest		
	136.640 : LIGHTNING ARRESTOR 69-13	3	942.15
	136.652 : LIGHTNING ARRESTOR UNDER	3	513.21
	uleta - arrester replacement: replace hv/lv arrest Total	**6**	**1,455.36**
01585-009-0876-000 Total		**6**	**1,455.36**
01586-009-0791-000			
	playland - e*- replace emergency sta svc tx's		
	118.680 : TRANSFORMER, STATION SER	2	1,996.77
	playland - e*- replace emergency sta svc tx's Total	**2**	**1,996.77**
01586-009-0791-000 Total		**2**	**1,996.77**
01586-009-0876-000			
	weston village - arrester replacement: replace hv/		

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		136.652 : LIGHTNING ARRESTOR UNDER	6	759.51
	weston village - arrester replacement: replace hv/ Total		**6**	**759.51**
01586-009-0876-000 Total			**6**	**759.51**
01587-009-0791-000				
	fairmont - replace fdr bkrs 10			
		120.111 : BREAKER, 0-34KV	2	17,423.62
		120.123 : BREAKER, 0-34KV INSTALLA	2	732.83
	fairmont - replace fdr bkrs 10 Total		**4**	**18,156.45**
01587-009-0791-000 Total			**4**	**18,156.45**
01587-009-0876-000				
	miami beach			
		136.652 : LIGHTNING ARRESTOR UNDER	6	2,627.94
	miami beach Total		**6**	**2,627.94**
01587-009-0876-000 Total			**6**	**2,627.94**
01588-009-0791-000				
	hawkins - replace fdr bkr 13			
		120.111 : BREAKER, 0-34KV	1	8,000.60
		120.123 : BREAKER, 0-34KV INSTALLA	1	404.22
	hawkins - replace fdr bkr 13 Total		**2**	**8,404.82**
01588-009-0791-000 Total			**2**	**8,404.82**
01588-009-0876-000				
	sunny isles - replace defective battery bank b-146			
		110.779 : BATTERY SET WITH RACK	1	6,807.44
	sunny isles - replace defective battery bank b-146 Total		**1**	**6,807.44**
01588-009-0876-000 Total			**1**	**6,807.44**
01589-009-0791-000				
	margate - replace fdr bkrs 4			
		120.111 : BREAKER, 0-34KV	3	24,016.70
		120.123 : BREAKER, 0-34KV INSTALLA	3	1,791.75
	margate - replace fdr bkrs 4 Total		**6**	**25,808.45**
01589-009-0791-000 Total			**6**	**25,808.45**
01589-009-0876-000				
	tarmac - 1081000016 - rbl-remove interconnect prot			
		141.878 : INTERCONNECTION PANEL, P	1	47,367.77
	tarmac - 1081000016 - rbl-remove interconnect prot Total		**1**	**47,367.77**

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01589-009-0876-000 Total			**1**	**47,367.77**
01590-009-0791-000				
	ravenswood - replace fdr bkr 6			
		120.111 : BREAKER, 0-34KV	1	8,433.40
		120.123 : BREAKER, 0-34KV INSTALLA	1	518.56
	ravenswood - replace fdr bkr 6 Total		**2**	**8,951.96**
01590-009-0791-000 Total			**2**	**8,951.96**
01590-009-0876-000				
	tamiami - battery replacement: replace defective b			
		110.779 : BATTERY SET WITH RACK	1	8,099.31
	tamiami - battery replacement: replace defective b Total		**1**	**8,099.31**
01590-009-0876-000 Total			**1**	**8,099.31**
01591-009-0791-000				
	rock island - replace fdr bkr 4			
		120.111 : BREAKER, 0-34KV	1	7,661.65
		120.123 : BREAKER, 0-34KV INSTALLA	1	273.81
	rock island - replace fdr bkr 4 Total		**2**	**7,935.46**
01591-009-0791-000 Total			**2**	**7,935.46**
01591-009-0876-000				
	miami lakes - battery replacement: replace defecti			
		110.779 : BATTERY SET WITH RACK	1	8,699.34
	miami lakes - battery replacement: replace defecti Total		**1**	**8,699.34**
01591-009-0876-000 Total			**1**	**8,699.34**
01592-009-0791-000				
	deerfield beach			
		120.111 : BREAKER, 0-34KV	1	22,177.16
		120.123 : BREAKER, 0-34KV INSTALLA	1	642.79
	deerfield beach Total		**2**	**22,819.95**
01592-009-0791-000 Total			**2**	**22,819.95**
01592-009-0876-000				
	country club - battery replacement: replace defect			
		110.779 : BATTERY SET WITH RACK	1	8,607.56
	country club - battery replacement: replace defect Total		**1**	**8,607.56**
01592-009-0876-000 Total			**1**	**8,607.56**

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01593-009-0791-000				
	highlands - replace fdr bkrs 2			
		120.111 : BREAKER, 0-34KV	2	17,931.84
		120.123 : BREAKER, 0-34KV INSTALLA	2	841.32
	highlands - replace fdr bkrs 2 Total		**4**	**18,773.16**
01593-009-0791-000 Total			**4**	**18,773.16**
01594-009-0791-000				
	mcarthur - replace fdr bkrs 1			
		120.111 : BREAKER, 0-34KV	4	30,614.39
		120.123 : BREAKER, 0-34KV INSTALLA	4	2,266.14
	mcarthur - replace fdr bkrs 1 Total		**8**	**32,880.53**
01594-009-0791-000 Total			**8**	**32,880.53**
01594-009-0876-000				
	country club - *h arrester replacement: replace hv			
		136.640 : LIGHTNING ARRESTOR 69-13	6	2,963.15
	country club - *h arrester replacement: replace hv Total		**6**	**2,963.15**
01594-009-0876-000 Total			**6**	**2,963.15**
01595-009-0791-000				
	palm aire - replace fdr bkr 2			
		120.111 : BREAKER, 0-34KV	1	7,372.61
		120.123 : BREAKER, 0-34KV INSTALLA	1	449.89
	palm aire - replace fdr bkr 2 Total		**2**	**7,822.50**
01595-009-0791-000 Total			**2**	**7,822.50**
01596-009-0791-000				
	perry - replace fdr bkr 7			
		120.111 : BREAKER, 0-34KV	1	8,377.89
		120.123 : BREAKER, 0-34KV INSTALLA	1	404.08
	perry - replace fdr bkr 7 Total		**2**	**8,781.97**
01596-009-0791-000 Total			**2**	**8,781.97**
01596-009-0876-000				
	gladeview - *h arrester replacement: replace hv ar			
		136.640 : LIGHTNING ARRESTOR 69-13	3	552.84
		136.652 : LIGHTNING ARRESTOR UNDER	3	294.81
	gladeview - *h arrester replacement: replace hv ar Total		**6**	**847.65**
01596-009-0876-000 Total			**6**	**847.65**

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01597-009-0791-000				
	playland - replace fdr bkrs 1			
		120.111 : BREAKER, 0-34KV	2	16,435.92
		120.123 : BREAKER, 0-34KV INSTALLA	1	344.07
	playland - replace fdr bkrs 1 Total		**3**	**16,779.99**
01597-009-0791-000 Total			**3**	**16,779.99**
01597-009-0876-000				
	opa locka - *h arrester replacement: replace hv/lv			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,270.61
		136.652 : LIGHTNING ARRESTOR UNDER	3	308.96
	opa locka - *h arrester replacement: replace hv/lv Total		**6**	**1,579.57**
01597-009-0876-000 Total			**6**	**1,579.57**
01598-009-0791-000				
	plantation - replace fdr bkr 11			
		120.111 : BREAKER, 0-34KV	1	7,626.55
		120.123 : BREAKER, 0-34KV INSTALLA	1	328.05
	plantation - replace fdr bkr 11 Total		**2**	**7,954.60**
01598-009-0791-000 Total			**2**	**7,954.60**
01598-009-0876-000				
	riverside			
		136.640 : LIGHTNING ARRESTOR 69-13	3	854.86
		136.652 : LIGHTNING ARRESTOR UNDER	3	348.91
	riverside Total		**6**	**1,203.77**
01598-009-0876-000 Total			**6**	**1,203.77**
01599-009-0791-000				
	reservation - replace fdr bkrs 7			
		120.111 : BREAKER, 0-34KV	2	18,050.09
		120.123 : BREAKER, 0-34KV INSTALLA	2	873.54
	reservation - replace fdr bkrs 7 Total		**4**	**18,923.63**
01599-009-0791-000 Total			**4**	**18,923.63**
01600-009-0791-000				
	westinghouse - replace fdr bkrs 3			
		120.111 : BREAKER, 0-34KV	4	31,295.65
		120.123 : BREAKER, 0-34KV INSTALLA	4	1,591.86
	westinghouse - replace fdr bkrs 3 Total		**8**	**32,887.51**
01600-009-0791-000 Total			**8**	**32,887.51**

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01601-009-0791-000				
	woodlands - replace fdr bkr 8			
		120.111 : BREAKER, 0-34KV	1	8,491.11
		120.123 : BREAKER, 0-34KV INSTALLA	1	680.58
	woodlands - replace fdr bkr 8 Total		**2**	**9,171.69**
01601-009-0791-000 Total			**2**	**9,171.69**
01601-009-0876-000				
	miami			
		124.529 : BUS UNDERGROUND-SUB	300	4,020.78
	miami Total		**300**	**4,020.78**
01601-009-0876-000 Total			**300**	**4,020.78**
01602-009-0791-000				
	stirling - replace fdr bkr 7			
		120.111 : BREAKER, 0-34KV	1	10,739.50
		120.123 : BREAKER, 0-34KV INSTALLA	1	522.84
	stirling - replace fdr bkr 7 Total		**2**	**11,262.34**
01602-009-0791-000 Total			**2**	**11,262.34**
01602-009-0876-000				
	railway			
		136.640 : LIGHTNING ARRESTOR 69-13	6	1,372.55
		279.692 : TRANSFORMER, POTENTIAL U	2	1,116.18
	railway Total		**8**	**2,488.73**
01602-009-0876-000 Total			**8**	**2,488.73**
01603-009-0791-000				
	rohan - replace fdr bkr 7			
		120.111 : BREAKER, 0-34KV	1	7,709.31
		120.123 : BREAKER, 0-34KV INSTALLA	1	258.98
	rohan - replace fdr bkr 7 Total		**2**	**7,968.29**
01603-009-0791-000 Total			**2**	**7,968.29**
01603-009-0876-000				
	railway			
		120.180 : SWITCHGEAR, METALCLAD B	8	263,224.50
	railway Total		**8**	**263,224.50**
01603-009-0876-000 Total			**8**	**263,224.50**

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01604-009-0791-000				
	oakland park			
		120.111 : BREAKER, 0-34KV	4	41,595.63
		120.123 : BREAKER, 0-34KV INSTALLA	4	1,952.70
	oakland park *Total*		**8**	**43,548.33**
01604-009-0791-000 Total			**8**	**43,548.33**
01604-009-0876-000				
	40th street			
		136.640 : LIGHTNING ARRESTOR 69-13	6	3,142.82
	40th street *Total*		**6**	**3,142.82**
01604-009-0876-000 Total			**6**	**3,142.82**
01605-009-0791-000				
	hiatus - e*- replace one			
		240.569 : SWITCH REGULATOR BYPASS	3	3,137.59
	hiatus - e*- replace one Total		**3**	**3,137.59**
01605-009-0791-000 Total			**3**	**3,137.59**
01605-009-0876-000				
	market			
		136.640 : LIGHTNING ARRESTOR 69-13	6	3,329.41
	market Total		**6**	**3,329.41**
01605-009-0876-000 Total			**6**	**3,329.41**
01606-009-0791-000				
	stirling - replace defective battery bank b-1499			
		110.779 : BATTERY SET WITH RACK	1	7,696.31
	stirling - replace defective battery bank b-1499 Total		**1**	**7,696.31**
01606-009-0791-000 Total			**1**	**7,696.31**
01606-009-0876-000				
	grapeland - *h arrester replacement: replace hv ar			
		136.640 : LIGHTNING ARRESTOR 69-13	3	880.46
	grapeland - *h arrester replacement: replace hv ar Total		**3**	**880.46**
01606-009-0876-000 Total			**3**	**880.46**
01607-009-0791-000				
	fairmont - *e-replace hv, lv bushings a & hv arres			
		136.640 : LIGHTNING ARRESTOR 69-13	3	791.03
		228.031 : TRANSFORMER, POWER 3PHAS	0	5,090.31

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	fairmont - *e-replace hv, lv bushings a & hv arres Total		3	5,881.34
01607-009-0791-000 Total			3	5,881.34
01607-009-0876-000				
	grapeland - *e replace 3 regulator bypass switches			
		124.662 : INSULATOR (inactive)	6	459.15
		240.569 : SWITCH REGULATOR BYPASS	3	1,933.12
	grapeland - *e replace 3 regulator bypass switches Total		9	2,392.27
01607-009-0876-000 Total			9	2,392.27
01608-009-0876-000				
	seagull - *e throwover replacement: replace throwo			
		141.714 : PANEL, AUTOMATIC THROWOV	1	7,743.21
	seagull - *e throwover replacement: replace throwo Total		1	7,743.21
01608-009-0876-000 Total			1	7,743.21
01609-009-0791-000				
	davie - *h arrester replacement: replace hv/lv arr			
		136.645 : LIGHTNING ARRESTOR 139-2	6	5,410.13
		136.652 : LIGHTNING ARRESTOR UNDER	6	1,480.74
	davie - *h arrester replacement: replace hv/lv arr Total		12	6,890.87
01609-009-0791-000 Total			12	6,890.87
01609-009-0876-000				
	dade			
		120.111 : BREAKER, 0-34KV	1	22,439.15
		120.123 : BREAKER, 0-34KV INSTALLA	1	7,153.95
	dade Total		2	29,593.10
01609-009-0876-000 Total			2	29,593.10
01610-009-0791-000				
	mcarthur - *h arrester replacement: replace hv/lv			
		136.640 : LIGHTNING ARRESTOR 69-13	3	1,089.32
		136.652 : LIGHTNING ARRESTOR UNDER	3	1,993.78
	mcarthur - *h arrester replacement: replace hv/lv Total		6	3,083.10
01610-009-0791-000 Total			6	3,083.10
01611-009-0791-000				
	stonebridge - arrester replacement: replace hv/lv			
		136.645 : LIGHTNING ARRESTOR 139-2	6	8,126.10
		136.652 : LIGHTNING ARRESTOR UNDER	6	2,313.49

Hearing Exhibit - 00007832

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	stonebridge - arrester replacement: replace hv/lv Total		**12**	**10,439.59**
01611-009-0791-000 Total			**12**	**10,439.59**
01613-009-0876-000				
	ojus - bushing replacement: replace			
		228.027 : TX, BUSHING	1	2,165.78
	ojus - bushing replacement: replace Total		**1**	**2,165.78**
01613-009-0876-000 Total			**1**	**2,165.78**
01614-009-0876-000				
	garden - *e transformer replacement: replace tx 49			
		228.031 : TRANSFORMER, POWER 3PHAS	1	51,966.74
		228.106 : TRANSFORMER, POWER 16-30	1	3,527.70
	garden - *e transformer replacement: replace tx 49 Total		**2**	**55,494.44**
01614-009-0876-000 Total			**2**	**55,494.44**
01615-009-0876-000				
	golden glades - 'h arrester replacement: replace h			
		136.640 : LIGHTNING ARRESTOR 69-13	6	1,398.50
		136.652 : LIGHTNING ARRESTOR UNDER	6	1,613.73
	golden glades - 'h arrester replacement: replace h Total		**12**	**3,012.23**
01615-009-0876-000 Total			**12**	**3,012.23**
01616-009-0876-000				
	grapeland - *e motor operator replacement: replace			
		236.635 : MOTOR MECHANISM	1	996.63
	grapeland - *e motor operator replacement: replace Total		**1**	**996.63**
01616-009-0876-000 Total			**1**	**996.63**
01619-009-0791-000				
	stonebridge - e*-			
		136.645 : LIGHTNING ARRESTOR 139-2	3	5,547.29
	stonebridge - e*- Total		**3**	**5,547.29**
01619-009-0791-000 Total			**3**	**5,547.29**
01620-009-0791-000				
	port sub - *h arrester replacement: replace hv/lv			
		136.640 : LIGHTNING ARRESTOR 69-13	6	3,190.03
		136.652 : LIGHTNING ARRESTOR UNDER	6	880.44
	port sub - *h arrester replacement: replace hv/lv Total		**12**	**4,070.47**
01620-009-0791-000 Total			**12**	**4,070.47**

Hearing Exhibit - 00007833

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01623-009-0791-000				
	davie - replace fdr bkrs 6			
		120.111 : BREAKER, 0-34KV	2	16,586.94
		120.123 : BREAKER, 0-34KV INSTALLA	2	1,274.04
	davie - replace fdr bkrs 6 Total		**4**	**17,860.98**
01623-009-0791-000 Total			**4**	**17,860.98**
01624-009-0791-000				
	port sub - replace fdr bkr 6			
		120.111 : BREAKER, 0-34KV	1	7,856.23
		120.123 : BREAKER, 0-34KV INSTALLA	1	401.75
	port sub - replace fdr bkr 6 Total		**2**	**8,257.98**
01624-009-0791-000 Total			**2**	**8,257.98**
01625-009-0791-000				
	port sub - *h storm secure replacements/upgrades			
		120.111 : BREAKER, 0-34KV	2	37,684.39
		120.123 : BREAKER, 0-34KV INSTALLA	2	5,446.40
		124.662 : INSULATOR (inactive)	41	77,624.25
		223.190 : REACTORS	6	10,900.02
		238.575 : SWITCH DISCONNECT 23KV S	21	3,810.60
		240.569 : SWITCH REGULATOR BYPASS	9	4,129.41
		241.581 : SWITCH LOAD INTERRUPT/LO	0	-
		279.692 : TRANSFORMER, POTENTIAL U	2	5,139.22
	port sub - *h storm secure replacements/upgrades Total		**83**	**144,734.29**
01625-009-0791-000 Total			**83**	**144,734.29**
01626-009-0791-000				
	margate - *e arrester replacement: replace hv tx a			
		136.640 : LIGHTNING ARRESTOR 69-13	3	3,790.21
	margate - *e arrester replacement: replace hv tx a Total		**3**	**3,790.21**
01626-009-0791-000 Total			**3**	**3,790.21**
01627-009-0791-000				
	hawkins - e*- replace power tx # 49-1248			
		228.031 : TRANSFORMER, POWER 3PHAS	1	78,593.54
		228.106 : TRANSFORMER, POWER 16-30	1	1,834.02
	hawkins - e*- replace power tx # 49-1248 Total		**2**	**80,427.56**
01627-009-0791-000 Total			**2**	**80,427.56**

Hearing Exhibit - 00007834

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01628-009-0791-000			
	rock island - *e replace 138kv polysil insulators		
	124.662 : INSULATOR (inactive)	9	2,539.46
	rock island - *e replace 138kv polysil insulators Total	**9**	**2,539.46**
01628-009-0791-000 Total		**9**	**2,539.46**
01628-009-0876-000			
	koger - *e arrester replacement: replace hv transf		
	136.645 : LIGHTNING ARRESTOR 139-2	2	2,957.41
	koger - *e arrester replacement: replace hv transf Total	**2**	**2,957.41**
01628-009-0876-000 Total		**2**	**2,957.41**
01629-009-0791-000			
	motorola - *e replace motor operator on switch 3gb		
	236.635 : MOTOR MECHANISM	1	1,265.33
	motorola - *e replace motor operator on switch 3gb Total	**1**	**1,265.33**
01629-009-0791-000 Total		**1**	**1,265.33**
01630-009-0791-000			
	davie - arrester replacement: replace hv arresters		
	136.645 : LIGHTNING ARRESTOR 139-2	3	2,158.50
	davie - arrester replacement: replace hv arresters Total	**3**	**2,158.50**
01630-009-0791-000 Total		**3**	**2,158.50**
01631-009-0791-000			
	port sub - *e switch replacement: replaced regulat		
	124.662 : INSULATOR (inactive)	3	410.79
	240.569 : SWITCH REGULATOR BYPASS	3	4,045.03
	port sub - *e switch replacement: replaced regulat Total	**6**	**4,455.82**
01631-009-0791-000 Total		**6**	**4,455.82**
01632-009-0791-000			
	port sub - *e breaker replacement: replace feeder		
	120.111 : BREAKER, 0-34KV	1	19,954.03
	120.123 : BREAKER, 0-34KV INSTALLA	1	3,231.46
	port sub - *e breaker replacement: replace feeder Total	**2**	**23,185.49**
01632-009-0791-000 Total		**2**	**23,185.49**
01633-009-0791-000			
	hollywood		
	136.640 : LIGHTNING ARRESTOR 69-13	6	1,590.39

Hearing Exhibit - 00007835

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	hollywood Total	**6**	**1,590.39**
01633-009-0791-000 Total		**6**	**1,590.39**
01634-009-0876-000			
	golden glades - *e switch replacement: replace fai		
	239.574 : SWITCH FUSE DISTRIBUTION	3	1,462.96
	golden glades - *e switch replacement: replace fai Total	**3**	**1,462.96**
01634-009-0876-000 Total		**3**	**1,462.96**
01635-009-0876-000			
	haulover		
	141.714 : PANEL, AUTOMATIC THROWOV	1	7,672.53
	haulover Total	**1**	**7,672.53**
01635-009-0876-000 Total		**1**	**7,672.53**
01636-009-0876-000			
	virginia key - throwover replacement: replace thro		
	141.714 : PANEL, AUTOMATIC THROWOV	1	3,460.79
	virginia key - throwover replacement: replace thro Total	**1**	**3,460.79**
01636-009-0876-000 Total		**1**	**3,460.79**
01637-009-0791-000			
	hawkins - *e rpd replacement: replace failed rpd		
	279.692 : TRANSFORMER, POTENTIAL U	0	1,194.37
	hawkins - *e rpd replacement: replace failed rpd Total	**0**	**1,194.37**
01637-009-0791-000 Total		**0**	**1,194.37**
01638-009-0791-000			
	westinghouse - *e breaker replacement: replace 2w1		
	120.111 : BREAKER, 0-34KV	1	20,436.62
	120.123 : BREAKER, 0-34KV INSTALLA	1	1,920.08
	westinghouse - *e breaker replacement: replace 2w1 Total	**2**	**22,356.70**
01638-009-0791-000 Total		**2**	**22,356.70**
01639-009-0791-000			
	port sub - reactor removal: remove feeder reactors		
	223.190 : REACTORS	3	8,320.22
	port sub - reactor removal: remove feeder reactors Total	**3**	**8,320.22**
01639-009-0791-000 Total		**3**	**8,320.22**
01649-009-0791-000			

Hearing Exhibit - 00007836

FPL 108077

	phoenix - e*- breaker replacement: replace one fee			
		120.111 : BREAKER, 0-34KV	1	22,987.65
		120.123 : BREAKER, 0-34KV INSTALLA	1	588.14
	phoenix - e*- breaker replacement: replace one fee Total		**2**	**23,575.79**
01649-009-0791-000 Total			**2**	**23,575.79**
01650-009-0791-000				
	valencia - e*-arrester replacement: replace hv			
		136.645 : LIGHTNING ARRESTOR 139-2	3	5,060.61
	valencia - e*-arrester replacement: replace hv Total		**3**	**5,060.61**
01650-009-0791-000 Total			**3**	**5,060.61**
01651-009-0791-000				
	fairmont - *e replace two defective potential tran			
		279.692 : TRANSFORMER, POTENTIAL U	2	1,201.02
	fairmont - *e replace two defective potential tran Total		**2**	**1,201.02**
01651-009-0791-000 Total			**2**	**1,201.02**
01652-009-0791-000				
	deerfield beach			
		279.692 : TRANSFORMER, POTENTIAL U	2	782.03
	deerfield beach Total		**2**	**782.03**
01652-009-0791-000 Total			**2**	**782.03**
01653-009-0791-000				
	beverly - breaker replacement: replace one fdr bre			
		120.111 : BREAKER, 0-34KV	1	7,704.56
		120.123 : BREAKER, 0-34KV INSTALLA	1	619.80
	beverly - breaker replacement: replace one fdr bre Total		**2**	**8,324.36**
01653-009-0791-000 Total			**2**	**8,324.36**
01654-009-0791-000				
	verena - breaker replacement: replace one fdr bkr			
		120.111 : BREAKER, 0-34KV	1	7,853.23
		120.123 : BREAKER, 0-34KV INSTALLA	1	481.34
	verena - breaker replacement: replace one fdr bkr Total		**2**	**8,334.57**
01654-009-0791-000 Total			**2**	**8,334.57**
01656-009-0791-000				
	sample road - *e switch replacement: replace faile			
		238.575 : SWITCH DISCONNECT 23KV S	1	239.06

Hearing Exhibit - 00007837

FPL 108078

	sample road - *e switch replacement: replace faile Total	**1**	**239.06**
01658-009-0791-000 Total		**1**	**239.06**
01659-009-0791-000			
	ely - *e breaker replacement: replace failed bb br		
	120.111 : BREAKER, 0-34KV	1	8,248.93
	120.123 : BREAKER, 0-34KV INSTALLA	1	1,004.95
	ely - *e breaker replacement: replace failed bb br Total	**2**	**9,253.88**
01659-009-0791-000 Total		**2**	**9,253.88**
01660-009-0791-000			
	cullum - *e motor operator replacement: replace on		
	236.635 : MOTOR MECHANISM	1	4,259.06
	cullum - *e motor operator replacement: replace on Total	**1**	**4,259.06**
01660-009-0791-000 Total		**1**	**4,259.06**
01661-009-0791-000			
	imagination - *e breaker replacement: replace defe		
	120.111 : BREAKER, 0-34KV	1	22,415.78
	120.123 : BREAKER, 0-34KV INSTALLA	1	6,834.51
	imagination - *e breaker replacement: replace defe Total	**2**	**29,250.29**
01661-009-0791-000 Total		**2**	**29,250.29**
01662-009-0791-000			
	pembroke - *e breaker replacement: replace failed		
	120.111 : BREAKER, 0-34KV	1	19,814.44
	120.123 : BREAKER, 0-34KV INSTALLA	1	7,132.46
	pembroke - *e breaker replacement: replace failed Total	**2**	**26,946.90**
01662-009-0791-000 Total		**2**	**26,946.90**
01665-009-0791-000			
	imagination - *e switch repl: replace failed iv di		
	238.575 : SWITCH DISCONNECT 23KV S	4	779.99
	imagination - *e switch repl: replace failed iv di Total	**4**	**779.99**
01665-009-0791-000 Total		**4**	**779.99**
01666-009-0791-000			
	motorola - *e switch replacement: replace switch 3		
	238.575 : SWITCH DISCONNECT 23KV S	3	26,656.73
	motorola - *e switch replacement: replace switch 3 Total	**3**	**26,656.73**
01666-009-0791-000 Total		**3**	**26,656.73**

Hearing Exhibit - 00007838

FPL 108079

01667-009-0791-000				
	rohan - *e- arrester replacement : replace hv tx s			
		136.652 : LIGHTNING ARRESTOR UNDER	3	322.45
	rohan - *e- arrester replacement : replace hv tx s Total		**3**	**322.45**
01667-009-0791-000 Total			**3**	**322.45**
01668-009-0191-000				
	bun-put: rebuild putnam to			
		113.665 : GROUND SYSTEM	50	393.39
		124.542 : BUS SYSTEM ACSR	150	682.35
	bun-put: rebuild putnam to Total		**200**	**1,075.74**
01668-009-0191-000 Total			**200**	**1,075.74**
01668-009-0791-000				
	motorola - *e breaker replacement: replace failed			
		120.111 : BREAKER, 0-34KV	1	8,860.65
		120.123 : BREAKER, 0-34KV INSTALLA	1	801.36
	motorola - *e breaker replacement: replace failed Total		**2**	**9,662.01**
01668-009-0791-000 Total			**2**	**9,662.01**
01669-009-0791-000				
	moffett - *e-replace hv & lv bushings and hv arres			
		136.640 : LIGHTNING ARRESTOR 69-13	3	765.27
		228.027 : TX, BUSHING	2	4,974.26
	moffett - *e-replace hv & lv bushings and hv arres Total		**5**	**5,739.53**
01669-009-0791-000 Total			**5**	**5,739.53**
01670-009-0791-000				
	stirling - *e- switch replacement: replace failed			
		238.575 : SWITCH DISCONNECT 23KV S	3	2,763.16
	stirling - *e- switch replacement: replace failed Total		**3**	**2,763.16**
01670-009-0791-000 Total			**3**	**2,763.16**
01671-009-0791-000				
	hallandale - breaker replacement: replace three fe			
		120.111 : BREAKER, 0-34KV	3	78,912.17
		120.123 : BREAKER, 0-34KV INSTALLA	3	6,961.11
	hallandale - breaker replacement: replace three fe Total		**6**	**85,873.28**
01671-009-0791-000 Total			**6**	**85,873.28**

Hearing Exhibit - 00007839

FPL 108080

01672-009-0791-000			
	lakeview - breaker replacement: replace three fdr		
	120.111 : BREAKER, 0-34KV	3	60,419.33
	120.123 : BREAKER, 0-34KV INSTALLA	3	2,370.20
	lakeview - breaker replacement: replace three fdr Total	**6**	**62,789.53**
01672-009-0791-000 Total		**6**	**62,789.53**
01673-009-0791-000			
	remsburg - breaker replacement: replace two feeder		
	120.111 : BREAKER, 0-34KV	2	48,949.40
	120.123 : BREAKER, 0-34KV INSTALLA	2	738.31
	remsburg - breaker replacement: replace two feeder Total	**4**	**49,687.71**
01673-009-0791-000 Total		**4**	**49,687.71**
01674-009-0791-000			
	sistrunk		
	120.111 : BREAKER, 0-34KV	1	18,405.73
	120.123 : BREAKER, 0-34KV INSTALLA	1	4,213.64
	sistrunk Total	**2**	**22,619.37**
01674-009-0791-000 Total		**2**	**22,619.37**
01675-009-0791-000			
	deerfield beach		
	120.111 : BREAKER, 0-34KV	1	22,703.26
	120.123 : BREAKER, 0-34KV INSTALLA	1	1,315.15
	deerfield beach Total	**2**	**24,018.41**
01675-009-0791-000 Total		**2**	**24,018.41**
01676-009-0791-000			
	oakland park		
	120.111 : BREAKER, 0-34KV	1	22,137.77
	120.123 : BREAKER, 0-34KV INSTALLA	1	3,328.26
	oakland park Total	**2**	**25,466.03**
01676-009-0791-000 Total		**2**	**25,466.03**
01677-009-0791-000			
	woodlands - breaker replacement: replace fdr bkr #		
	120.111 : BREAKER, 0-34KV	1	20,118.57
	120.123 : BREAKER, 0-34KV INSTALLA	1	3,035.84
	woodlands - breaker replacement: replace fdr bkr # Total	**2**	**23,154.41**
01677-009-0791-000 Total		**2**	**23,154.41**

Hearing Exhibit - 00007840

FPL 108081

01678-009-0791-000			
	beverly - *h arrester replacement: replace hv arre		
	136.640 : LIGHTNING ARRESTOR 69-13	3	1,166.71
	beverly - *h arrester replacement: replace hv arre Total	**3**	**1,166.71**
01678-009-0791-000 Total		**3**	**1,166.71**
01679-009-0791-000			
	ely - *h arrester replacement: replace hvarresters		
	136.640 : LIGHTNING ARRESTOR 69-13	6	2,638.84
	ely - *h arrester replacement: replace hvarresters Total	**6**	**2,638.84**
01679-009-0791-000 Total		**6**	**2,638.84**
01680-009-0791-000			
	imagination - *h arrester replacement: replace hv		
	136.645 : LIGHTNING ARRESTOR 139-2	6	4,106.54
	imagination - *h arrester replacement: replace hv Total	**6**	**4,106.54**
01680-009-0791-000 Total		**6**	**4,106.54**
01681-009-0791-000			
	hollywood		
	228.016 : TRANSFORMER COOLING BANK	1	21,458.72
	hollywood Total	**1**	**21,458.72**
01681-009-0791-000 Total		**1**	**21,458.72**
01682-009-0791-000			
	fairmont - *e breaker replacement: replace fdr bre		
	120.111 : BREAKER, 0-34KV	1	21,155.20
	120.123 : BREAKER, 0-34KV INSTALLA	1	9,163.63
	fairmont - *e breaker replacement: replace fdr bre Total	**2**	**30,318.83**
01682-009-0791-000 Total		**2**	**30,318.83**
01683-009-0791-000			
	hallandale - *e switch replacement: replace failed		
	238.575 : SWITCH DISCONNECT 23KV S	3	2,886.16
	hallandale - *e switch replacement: replace failed Total	**3**	**2,886.16**
01683-009-0791-000 Total		**3**	**2,886.16**
01698-009-0791-000			
	woodlands - rtu replacement: replace distribution		
	141.725 : PANEL, SUPERVISORY EQUIP	2	30,297.45

Hearing Exhibit - 00007841

FPL 108082

	woodlands - rtu replacement: replace distribution Total		2	30,297.45
01698-009-0791-000 Total			2	30,297.45
01713-009-0791-000				
	ely - *e switch replacement: replace failed disc s			
		238.575 : SWITCH DISCONNECT 23KV S	1	1,394.81
	ely - *e switch replacement: replace failed disc s Total		1	1,394.81
01713-009-0791-000 Total			1	1,394.81
01718-009-0791-000				
	hollywood			
		240.569 : SWITCH REGULATOR BYPASS	1	386.01
	hollywood Total		1	386.01
01718-009-0791-000 Total			1	386.01
Grand Total			14210	13,035,658.66

Hearing Exhibit - 00007842

FPL 108083

targeted for small commercial and industrial demand and TOU solution. The 51 ESS is integrated in Invensys Icon meter and is targeted typical residential applications and apartment settings.

h. Include current data capacity of meters and describe in detail the options of data that can be captured by the meters.

Itron Response: The ERT collects and stores pertinent meter data and forwards that data to a Cell Control Unit (CCU4) on request or at programmed intervals.

All ERT modules are capable of transmitting a standard consumption message (SCM) that includes the current meter reading. Additionally, Itron offers the 45 series electric ERT has the ability to send an interval data message (IDM) that can be programmed to transmit the current meter reading plus up to 47 previous interval bins of delta meter readings. (For additional information on the 41 and 45 series ERTs, please refer to the Added Value Proposal).

The interval delta is programmed at the ERT module during installation and can be set to 1.25, 2.5, or 5 minutes. In other words, when configured to transmit the maximum number of deltas (47), the 45 series ERT can transmit the last hour of 1.25 minute deltas, two hours of 2.5 minute deltas, or four hours of 5 minute deltas.

i. Provide the current life expectancy of modules.

Itron Response: Endpoints are designed with a life expectancy of 20 years.

j. Describe the susceptibility of failure due to surge or act of nature (lightning, humidity, salt spray, etc).

Itron Response: Itron ERT devices meet or exceed ANSI V12.1 and ANSI C37.90.1 for power surge and ANSI C12.1 and IEC 801-2 for electrostatic discharge.

Time-Of-Use (TOU) can be performed using solid-state multifunctional meters wherein the meter accumulates consumption into one of up to four tiers for monthly retrieval by the integral TWACS module. Demand can also be separately calculated by the meter in each TOU tier and retrieved by TWACS. Some solid-state meters can also be configured to register real and reactive quantities separately, with both accessible using the TWACS system.

Hourly interval data can be acquired from DCSI's residential AMR module family using a combination of intelligence in the module and in the network. The network provides the time synchronization information to all modules in the system, without the need for clocks or batteries, and the modules subdivide consumption into hourly "bins" for later retrieval. This data can be utilized to evaluate TOU rate structures and to calculate TOU tier data, so long as allowance is made for gaps that occur in any interval data retrieval system. The TWACS system provides the raw hourly interval data; however, missing interval reconstruction, validation, editing (VEE) and TOU calculation from interval data are not presently supplied by DCSI. DCSI's latest commercial metering solution reads interval data at a 15-minute resolution, without the need for "mass memory" in the solid-state meter.

i. Provide the current life expectancy of modules.

The design life of the DCSI transponders is 20 years. The current life expectancy of devices can be predicted based on the exponential reliability curve that has been developed based on transponder failure analysis and the design year life is fully supported by this figure. The field experience of DCSI's long time customers has supported the longevity of DCSI's transponder solutions. There are no signs that load control products purchased and installed by DCSI's customers in the mid-1980s are reaching their end-of-life.

j. Describe the susceptibility of failure due to surge or act of nature (lightning, humidity, salt spray, etc).

DCSI's records indicate that historically, 0.04% of the transponders fail due to an environmental condition. TWACS systems are now installed in large scale in the most challenging environments in North America, from the high lightning incidence in southern Florida, to the high temperatures in Texas, to the extreme cold of Alberta Province to the high humidity and salt spray of Florida and Puerto Rico. These systems have survived several major hurricanes, ice storms, heat waves and other extreme conditions.

k. Describe the potential for data loss due to power failure. Indicate if the module will require a battery. If so, please indicate life expectancy of battery.

The TWACS module saves all metering data in non-volatile memory when a power outage occurs. Therefore, a loss of AC power to the meter does not result in a loss of metering data in the transponder. The timing information is lost at power loss, but the system will re-establish this once power is restored. The module is time synchronized by the TWACS system on a customer selectable interval. DCSI generally recommends for AMR that this period be 15 minutes. Between time messages the module uses the 60 Hz power waveform to maintain proper time. When power loss occurs the module needs to receive a time message before it can start using its clock for metering and other time-of-day dependent functions.

No battery is required in any DCSI electric meter transponders. Solid-state multifunction meters require a battery when TOU or Load Profile functions are enabled. When such a

The information contained herein is proprietary and confidential to DCSI and shall not be released or disclosed to any third party without DCSI's prior written approval

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FPL's Responses to Staff's First Request for Admissions (Nos. 1-10)

Hearing Exhibit - 00007845

Q.
Rule 25-6.0455, Florida Administrative Code requires all investor-owned utilities to annually file a Distribution Service Reliability Report with the Director of the Commission's Division of Economic Regulation.

A.
Admit.

Hearing Exhibit - 00007846

Q.
The Distribution Service Reliability Report must contain information as specified in the rule.

A.
Admit.

Q.
Commission staff reviews the Distribution Service Reliability Report filed by each utility to analyze trends for each investor-owned utility's service reliability using the standard's set forth by Rule 25-6.0455, Florida Administrative Code.

A.
Admit.

Q.
Commission Staff prepares and periodically presents a review of the reports to the Public Service Commission.

A.
Admit.

Q.
The staff's review and analysis of the Distribution Service Reliability Report, when finalized by the Commission and Commission Staff, is published on the Commission web-site and in the Commission's public records as the Review of Florida's Investor-Owned Electric Utilities' Distribution Reliability.

A.
Admit.

Q.
The Review of Florida's Investor-Owned Electric Utilities' Distribution Reliability has been published in the Commission's normal course of business for the year's 2003, 2005, 2006, and 2007.

A.
Admit.

Hearing Exhibit - 00007851

Q.
Attachment A is the Review of Florida's Investor-Owned Electric Utilities' Distribution Reliability - 2003, dated November 29, 2004.

Staff's 1st request for Adm - Attach.

A.
Admit.

Q.
Attachment B is the Review of Florida's Investor-Owned Electric Utilities' Service Reliability in 2005, dated December 20, 2006.

Staff's 1st request for Adm - Attach.

A.
Admit.

Q.
Attachment C is the Review of Florida's Investor-Owned Electric Utilities' Service Reliability in 2006, dated January 2008.

Staff's 1st request for Adm - Attach.

A.
Admit.

Q.
Attachment D is the Review of Florida's Investor-Owned Electric Utilities' Service Reliability in 2007, dated December 2008.

Staff's 1st request for Adm - Attach.

A.
Admit.

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OPC's Responses to Staff's First Request for Admissions (Nos. 1-10)

Hearing Exhibit - 00007856

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company	DOCKET NO.: 080677-EI FILED: April 20, 2009
In re: 2009 depreciation study by Florida Power & Light Company.	DOCKET No. 090130-EI FILED: July 21, 2009

OPC's RESPONSES TO
STAFF'S REQUEST FOR ADMISSIONS

The Citizens of the State of Florida, by and through the Office of Public Counsel, hereby respond to Staff's First Request for Admissions to Office of Public Counsel (Nos. 1-10) served on June 16, 2009.

1. **Rule 25-t.0455, Florida Administrative Code requires all investor-owned electric utilities to annually file a distribution Service Reliability Report with the Director of the Commission's Division of Economic Regulation.**

   Citizen's Response: Admitted.

2. **The Distribution Service Reliability Report must contain information as specified in the rule.**

   Citizen's Response: Admitted that the rule specifies the content of the report. Without sufficient knowledge to admit or deny that the reports conform to and contain the information delineated in the rule.

3. ***Commission Staff reviews* the annual Distribution service Reliability Report filed by each utility to analyze trends for each investor-owned utility's service reliability using the standards set forth by Rule 25-6.0455, Florida administrative Code.**

   Citizen's Response: Admitted that the Staff reviews the reports. Without sufficient knowledge to admit or deny the manner in which Staff conducts its review.

4. **Commission Staff's prepares and periodically *presents* a written review of the reports to the Public Service Commission.**

Hearing Exhibit - 00007857

Citizen's Response: Admitted.

5. **The Staff's review and analysis of the Distribution Service Reliability Report, when finalized by the Commission and Commission Staff, is published on the Commission web-site and in the Commission's public records as the *Review of Florida's Investor-Owned Electric Utilities' Distribution Reliability.***

Citizen's Response: Admitted.

6. ***The Review of Florida's Investor-Owned Electric Utilities' Distribution Reliability* has been published in the Commission's normal course of business for the year's 2003, 2005, 2006, and 2007.**

Citizen's Response: Admitted.

7. **Attachment A is the *Review of Florida's Investor-Owned Electric Utilities' Distribution Reliability – 2003*, dated November 29, 2004.**

Citizen's Response: Admitted. While OPC did not prepare the document, OPC accepts Staff Counsel's representation that the document is the review of service reliability in 2003.

8. **Attachment B is the *Review of Florida's Investor-Owned Electric Utilities' Service Reliability in2005*, dated December 20, 2006.**

Citizen's Response: Admitted. While OPC did not prepare the document, OPC accepts Staff Counsel's representation that the document is the review of service reliability in 2005.

9. **Attachment C is the *Review of Florida's Investor-Owned Electric Utilities' Service Reliability in 2006*, dated January 17, 2008.**

Citizen's Response: Admitted. While OPC did not prepare the document, OPC accepts Staff Counsel's representation that the document is the review of service reliability in 2006.

Hearing Exhibit - 00007858

10. **Attachment D is the *Review of Florida's Investor-Owned Electric Utilities' Service Reliability in 2007*, dated December 2008.**

Citizen's Response: Admitted. While OPC did not prepare the document, OPC accepts Staff Counsel's representation that the document is the review for service reliability in 2007.

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Attorney for the Citizens
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Hearing Exhibit - 00007859

CERTIFICATE OF SERVICE
DOCKET NO. 080677-EI & 090130-EI

I HEREBY CERTIFY that a copy of the foregoing **OPC's RESPONSES TO STAFF'S REQUEST FOR ADMISSIONS** has been furnished by electronic mail and U.S. Mail on the 21st day of July, 2009.

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Hearing Exhibit - 00007860

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Hearing Exhibit - 00007861

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Deposition Transcript of William E. Avera

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: PETITION FOR INCREASE IN RATES BY FLORIDA POWER & LIGHT COMPANY. DOCKET NO. 080677-EI

_____/

TELEPHONIC DEPOSITION OF:	WILLIAM E. AVERA
TAKEN AT THE INSTANCE OF:	The Florida Public Service Commission
DATE:	August 13, 2009
TIME:	Commenced at 9:00 a.m. Concluded at 3:20 p.m.
LOCATION:	Florida Public Service Commission 2540 Shumard Oak Boulevard Room 382D, Gunter Building Tallahassee, Florida
REPORTED BY:	ANITA M. PEKEROL, RPR, CP, CM Certified Realtime Reporter

ACCURATE STENOTYPE REPORTERS, INC.
2894-A Remington Green Lane
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(850) 878-2221

Hearing Exhibit - 00007863

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Hearing Exhibit - 00007864

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Hearing Exhibit - 00007865

I N D E X

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Hearing Exhibit - 00007866

P R O C E E D I N G S

- - -

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this case; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record conversations are with the consent of the deponent.

- - -

Thereupon,

WILLIAM E. AVERA,

was called as a witness, having been first duly sworn by Charlotte Colacino, Notary Public, State of Florida, was examined and testified as follows:

THE WITNESS: I do.

DIRECT EXAMINATION

BY MS. BENNETT:

Q. Dr. Avera, my name is Lisa Bennett. I think we've spoken before. And in the room with me I have Andrew Mowrey and --

MS. BENNETT: I apologize. I don't --

MS. DAVIS: Connie Davis.

//

Hearing Exhibit - 00007867

BY MS. BENNETT:

Q. -- Connie Davis, both of them with the Public Service staff.

And today I'm going to ask you some questions on your pre-filed testimony in Docket Number 080677, which is the Florida Power & Light petition for rate increase.

I want to make sure -- I know you have been deposed many times, but each attorney is a little bit different. If there are any concerns or misunderstandings or you are not quite sure what I mean in a question, I would like for you to stop me and ask for clarification and then Andrew will clarify it for me.

Do we agree to that?

A. Yes, Ms. Bennett, I agree, and it is good to talk to you again.

MS. BENNETT: And for the attorneys, I think we all understand that all objections are reserved except for form, and that's why we've asked Dr. Avera to straighten me out when I don't make clear questions. So with that, I think we are ready to begin.

BY MS. BENNETT:

Q. Dr. Avera, would you agree that the

Hearing Exhibit - 00007868

required return on equity is the minimum return required to attract capital to an investment?

A. Yes. And also to maintain financial integrity and access the capital markets.

Q. Would you agree that the cost of capital as determined by the Commission in this proceeding should only reflect the cost of providing regulated electric service in Florida?

A. Yes.

Q. And would you agree with me that capital markets are generally efficient?

A. Yes, they are.

Q. Would you agree that in general investors' perceptions of investment risk are reflected in market prices for investments?

A. Yes, they are. They are not always readily apparent without some analysis of investor behavior and information, but presumably to the -- and we've agreed that markets are generally efficient, then the observed market prices reflect investors' assessment of risk.

Q. I kind of think you answered my next question, but I'm going to ask it anyway. Would you agree that in general investors' perceptions of investment risks are reflected in analysts' growth

Hearing Exhibit - 00007869

rate projections?

A. No, I can't agree to that because growth rate projections are projections of anticipated growth generally of earnings, and they may incorporate some aspects of risk, but not all aspects.

I think investors, after they have projected the growth to see what the growth will be and add that to the dividend they expect to receive in the coming year, decide if that return is sufficient to offset what they believe the risk of the stock to be.

Q. Okay. To the extent that a cost of capital witness such as yourself has relied on market based cost of equity models to estimate the required return on equity for FPL, would you agree that investors' perceptions of investment risk would be reflected in the results of those models?

A. Yes, they are reflected. Now, the models are built on assumptions and generalizations, so we always have to be careful in our application of models, and that's why you can't use just one model, or I don't believe you can use just one proxy group. You need to check what the model tells you with utilities against what the models tell you with

Hearing Exhibit - 00007870

non-utilities.

So the models do intend to incorporate elements of risk and investor perceptions, but economic and financial models by their nature are gross generalizations.

Q. Okay. Would you discuss your understanding of the relationship between investors' required return relative to the perceived level of risk of an equity investment?

A. My understanding is that a fundamental tenet of finance is the greater the risk, the higher the required return is before an investor is willing to put their money at risk. So there is a correlation between the level of risk and the level of required return.

Q. So you would agree that the greater the perceived level of risk, the greater the required return on equity relative to the required -- let me try that again.

You would agree that the greater the perceived level of risk, the greater the required return on equity is?

A. Yes, all else being equal. I mean, you know, there may be other factors that the investor might consider, such as liquidity; but in general

Hearing Exhibit - 00007871

the greater the risk, the greater the required return.

Q. And let's look conversely. The lower the perceived risk, the lower the required return on equity?

A. Yes. That, again, with all of the caveats I mentioned earlier, that is a general tendency. The lower risk equals lower required return.

Q. Okay. I'm going to next ask you to turn to page 62 of your direct testimony. Let me know when you get there.

A. I am there, Ms. Bennett.

Q. I want you to refer to line 7 to 9 of that testimony --

A. Yes.

Q. -- where you're talking about Value Line reports. These expected returns relate to total company operations of your Utility Proxy Group; is that correct?

A. That's correct, the company that is being valued by Value Line, which is generally the holding company.

MS. BENNETT: Excuse me for just a minute. I'm going to put you on mute. I

Hearing Exhibit - 00007872

think we might be having telephone issues.

Off the record.

(Discussion off the record.)

MS. BENNETT: Let's go back on the record.

BY MS. BENNETT:

Q. Dr. Avera, we were talking about the Value Line projections, and these Value Line projected returns are not specific to the expected returns for the regulated electric operations of the companies in your Utility Proxy Group, but they are for all operations, including non-regulated operations; is that correct? Do I understand that correctly?

A. That's correct. But the particular Value Line projections we're talking about here on page 62 are for the entire electric industry, not my Proxy Group --

Q. Okay.

A. -- but all of the companies that Value Line follows.

Q. Okay. I believe that you agreed earlier that the return on equity set in this proceeding should be based on the risk return requirements for the provisions of regulated electric service; is

Hearing Exhibit - 00007873

that correct?

A. That is correct. Now, I do believe that the fair rate of return the Commission allows should meet the Hope and Bluefield standards and should be consistent with regulatory policy and consider the objectives of the regulators.

I think the minimum return required by Hope and Bluefield is one that meets the three, the capital attraction, financial integrity, and comparable earnings. But I think the Commission has the responsibility to set a return that balances the interest of customers and the company and it can't go below those minimum returns.

Q. Okay. For purposes of this proceeding, the Commission is not setting an ROE commensurate with the risk return requirements for the non-regulated operations of the company in the utility group we talked about; is that correct?

A. Well, the Commission is not setting a return for non-regulated activities either for the Proxy Group or for FPL Group, so this case is about the jurisdictional business of FPL.

Q. Okay. Next I want you to turn to page 6 of your direct testimony.

A. I am there.

Hearing Exhibit - 00007874

Q. And would you go ahead and read lines 3 through 6 aloud for us.

A. "The observable yields on utility bonds have soared during the current crisis, with the average utility bond yield now over 100 basis points higher since the FPSC approved the settlement in FPL's last base rate proceeding."

Q. Thank you. The reference you make to yields on utility bonds is a general observation, it is not specific to FPL; is that correct?

A. That's correct.

Q. Next I want you to turn to page 10 of your direct testimony, lines 7 through 12.

A. Yes, I'm there, Ms. Bennett.

Q. Thank you. And go ahead and read lines 7 through 12 for me aloud.

A. "First, because of the inherent lag in regulatory proceedings, the test periods and financial data considered in historical cases is unlikely to reflect the dramatic increase in capital costs associated with the financial market turmoil that began in the third quarter of 2008. As a result, recent historical authorized rates of return fail to reflect the returns that investors require in today's capital markets."

Hearing Exhibit - 00007875

Q. So is it your testimony that the financial market turmoil began in the third quarter of 2008?

A. Well, I don't believe it -- I believe it was building for a number of years, as I state elsewhere in my testimony, but I think the real break in yields and the flight quality occurred after the failure of Lehman Brothers in mid-September of 2008.

Q. Okay. Next turn to page 13 of your testimony. And again I'm going to ask you to read lines 1 through 4 aloud.

A. The question: "What are the implications of recent capital market conditions?

"Answer: Recent volatility in the debt and equity markets linked to the ongoing financial crisis and the economic downturn evidences investors' trepidation to commit capital."

Q. Okay. Is it your testimony that the recent volatility in the markets linked to the ongoing financial crisis in an economic downturn applies to both the debt and equity market?

A. Yes. It is more readily apparent in the debt market because you have observable yields, but there is every reason to believe that the same

Hearing Exhibit - 00007876

dynamics have caused investors to increase their required return on equity and flee to safer investments like Treasury bonds.

Q. Okay. Let me ask you to turn to page 16 of your direct testimony.

A. Yes, Ms. Bennett.

Q. And I would like for you to start reading on line 22 aloud again and then through to line 1 on page 17.

A. Yes. "While the yields on Treasury securities have fallen significantly, the required returns for common stocks and public utility bonds have moved sharply higher to compensate for increased perceptions of risk."

Q. And the statement you make that the required return for the public utility bonds has moved sharply higher is a general observation, not specific to FPL; is that correct?

A. That's correct. That's based on the observable yield averages. Elsewhere in my testimony I talk about, and I think there is an interrogatory response, why it is more useful to look at averages as opposed to individual bonds because of the individual features of the bonds and market imperfections.

Hearing Exhibit - 00007877

So I think investors and analysts such as myself generally look to the average movements as a gauge of what is going on in capital markets.

Q. Okay. Thank you. Next I'm going to ask you to turn to FPL's response to staff interrogatory number 123. I don't think you prepared this response. And let me know when you've had a chance to look at it.

A. I have it before me.

Q. Okay. I know you didn't prepare this, but do you have any reason to dispute its accuracy?

A. No.

Q. And have you had an opportunity to kind of familiarize yourself with this interrogatory response?

A. Yes.

Q. So you understand the information staff had asked for in this request and what the company provided in the response; is that correct?

A. Yes, I do.

Q. In your own words, what does this FPL prepared schedule show?

A. It shows that between June of '05 and March of '09 the spread between the offering of FPL debt, long-term debt, and Treasuries have increased.

Hearing Exhibit - 00007878

Q. And I want you to refer to the next to the last line on this schedule. This line refers to the pricing of a 30-year bond in the amount of $600 million issued in January 2008; am I correct?

A. Yes.

Q. And January 2008 predates the financial market, I think you said turning point. Was that the correct term?

A. Yeah. I think many people call it a break. There was a significant market break with the failure of Lehman Brothers. I think there was a buildup of concern. For example, the Bear Stearns bailout was in mid-March of '08. So some indicators of capital market problems go even back to '07, so there has been a time of building concern in the capital markets. Then it was demarcated by particular events, such as the Bear Stearns bailout and then the Lehman failure.

Q. And the Bear Stearns bailout you said was when?

A. It was in March of '08.

Q. And the Lehman was when?

A. September of '08.

Q. I'm sorry. You kind of broke out there. Can you repeat?

Hearing Exhibit - 00007879

A. My recollection is that it is September of '08 was the Lehman Brothers failure.

Q. I want you to turn your attention to the last line of this schedule, and it refers to the pricing of a 30-year bond in the amount of $500 million in March of 2009; am I correct on that?

A. Yes, you are.

Q. Is March 2009 after the financial market turmoil you referenced in your direct testimony?

A. Yes. I mean, it was after it began. It was still in place in March. It was by some measures abating. Treasury yields were starting to come back some, but the low point in the equities market was in March of '09.

Q. Okay. The coupon rates on these two 30-year bonds, though, they're 5.95 and 5.96 percent respectively, correct?

A. Yes, those are the coupon rates. They were offered at a discount so the yield is somewhat higher.

Q. So despite the movement in the yields on Treasury securities and what you have described in the market, the spread over Treasuries discussed in your direct testimony, in reality FPL is still able to borrow 30-year money at essentially the same

Hearing Exhibit - 00007880

coupon rate before and after those two major events; is that correct?

A. Well, the spread over Treasuries actually went up between January '08 and March '09, but the reason FPL has been able to do that is its position of financial strength that has been fostered by such things as its capital structure and the regulatory support of the FPSC.

We have worked with other utilities who were unable to issue securities during this period, long-term securities, and either had to cancel projects or stay in the short-term market.

Q. So your answer basically is, yes, that FPL was strong enough to issue those bonds at that rate?

A. They were strong enough, but I think where we might disagree, Ms. Bennett, is in looking at rates you generally compare the issue, effective yield against what the equivalent Treasury is. And the spread did increase between January '08 and March '09.

Q. So is the coupon rate the interest rate FPL has to pay on the debt?

A. Well, the coupon rate is the contractual rate that FPL will pay to the bondholders. Now,

Hearing Exhibit - 00007881

when the bond goes to market there is a bidding to see how much people will pay for the bond. If they pay par value of 100, then the yield is close to the coupon rate.

To the extent that the re-offer price is less than 100, as we can see in the last column, the effective yield is something higher. So a coupon -- and this may be too technical, but I just want to make sure the record is clear.

The coupon is what is attached that FPL agrees to pay whoever owns the bond. Now, in the market, in order to get investors to buy the bond, the market price will adjust so that investors feel the risk that they're bearing is equal to the yield they expect to receive.

Q. Well, talk to me a little bit, then, about this re-offer price in the column. I'm a little confused. And you are right, this is above my level, but if you could explain that re-offer price because the last two lines look pretty high to me.

A. Ms. Bennett, this is fairly complicated. And in teaching this to students, this is one of the harder things to capture, so I'm not surprised that you might have some difficulty.

Hearing Exhibit - 00007882

The coupon is the amount that will be paid to whoever owns the bond each year until the maturity, which in this case is 2039.

Now, the investors -- the bonds are placed with an underwriter, and then the underwriter sells the bonds to investors in the open market. And the price in the open market will adjust so that the yield that investors see is one that they think compensates them.

Let's say that between when the coupon is set interest rates generally go down. Well, in that case the bond will sell at a premium; that is it will be above 100, it might be 101 or 102, and, therefore, investors that pay more than par value will actually get a yield less than the coupon.

In these cases the re-offer price was less than par value, which would be 100 in the way these things are reported, so the investors receive a yield that is slightly above the coupon. And you can see that the re-offer yield is 5.965 percent compared to the coupon of 5.96 percent.

So that means that because the bond was bid down to less than par at 99.927, investors who paid that price would be, and held the bond to maturity, would be locking in at a yield to maturity

Hearing Exhibit - 00007883

of 5.965 percent.

Q. I think you are a pretty good professor. I kind of followed that.

Did FPL sell the January '08 bonds at a larger discount than the March '09 bonds?

A. Yes, they did.

Q. And so the March '09 bonds have a lower effective rate than the January '08 bonds?

A. Would you repeat the question, please. I kind of lost it.

Q. You said that the, FPL sold the '08 bonds at a larger discount than the March '09 bonds, but do the March '09 bonds have a lower effective rate than the January '08 bonds?

A. The March '09 bonds have a higher -- a lower effective rate. They have a higher coupon.

Q. Okay. I am ready to move on to page 74 of your direct testimony.

A. All right. Yes, Ms. Bennett.

Q. And, again, I'm doing this partially for the benefit of the people on the phone. I'm going to ask you to read lines 3 through 6 of your testimony on page 74.

A. "Question: Is an evaluation of the capital structure maintained by a utility relevant

Hearing Exhibit - 00007884

in assessing its return on equity?

"Answer: Yes. Other things being equal, a higher debt ratio, or a lower common equity ratio, translates into increased financial risk for all investors."

Q. Does the converse hold true, does a lower debt ratio or higher common equity ratio translate into decreased financial risk for investors?

A. Yes, all else being equal.

Q. Okay. And also would you turn to your Exhibit WEA-15, which is attached to your direct testimony?

A. Yes.

Q. What does this schedule show?

A. This schedule shows the capital structure for the electric operating companies associated with the holding companies in my Utility Proxy Group.

So, for example, Alabama Power Company is a subsidiary of Southern Company, which is one of my proxy companies. We went to the form 10-K and in some cases we had to go to the form 1 for these companies to identify what their capital structure was at the end of '07, which was the most recent

Hearing Exhibit - 00007885

consistent data we had.

Q. I would like for you to tell me, if you can, what FPL's actual equity ratio for year-end 2007 expressed in the same manner as the common equity ratio listed on this schedule. Can you do that for me?

A. Let's see. I have a sheet here that has that. 2007 -- let's see. The adjusted capital structure for 2007 would be 55.6 percent equity, 41.4 percent long-term debt. And that includes 3 percent short-term debt also.

Q. Dr. Avera, we're having a hard time hearing. Was that 41 percent or 31 percent?

A. Let me read it again. Equity, 55.6 percent. Long-term debt, 41.4 percent. Short-term debt, 3 percent.

Q. But I think I need the actual equity ratio.

A. And the equity ratio was -- well, this was adjusted for off balance sheet obligations, the PPAs, which is the number that FPL --

Q. I know that the PPAs, that issue is in dispute. Were any of the common equity, any of the utilities listed on the common -- let me try it again.

Hearing Exhibit - 00007886

WEA-15, we're back on your exhibit, those common equity numbers, ratios, were any of those adjusted for PPA?

A. No. Ms. Bennett, I have some numbers. I found the numbers that don't have the adjustment. Shall I give those to you?

Q. That's what I'm looking for. Thank you.

A. Okay. The equity is 54.6 percent, the long-term debt is 39.1 percent, and the short-term debt is 6.3 percent.

Q. And that's the actual equity ratio not adjusted for imputed, like the PPAs?

A. Right. And it is not adjusted for the regulatory adjustments that take place at the FPSC. So this is what might be called the GAAP capital structure because we're taking these numbers out of 10-Ks and they are GAAP capital structures as well. Generally accepted accounting principles.

Q. So I want to make sure I'm comparing apples to apples at least in my thinking. So this 54.6 number goes through all of the same calculations as the percentages in that common equity column that you have in WEA-15; is that correct?

A. That's correct. But, Ms. Bennett, in

Hearing Exhibit - 00007887

the spirit of full disclosure and trying to help make these comparable, these numbers do not include short-term debt as FPL's numbers do. But these numbers also include preferred stock, which FPL does not have. In the text of my testimony, I make an adjustment with an assumption of a certain amount of short-term debt.

But apples to apples, GAAP capital structures, what you have presented on WEA-15, is what I found for the operating companies, and the numbers I just gave you are the GAAP numbers for FPL.

Q. Okay. I may come back to that. I am still thinking it through, but let's go on and move to page 77 of your testimony, lines 11 through 14.

A. Yes, I'm there.

Q. And would you read those aloud.

A. "Question: How can FPL's requested capital structure be evaluated?

"Answer: It is generally accepted that the norms established by comparable firms provide one valid benchmark against which to evaluate the reasonableness of a utility's capital structure."

Q. Did you compare FPL's actual equity ratio to the actual equity ratios of the IOUs listed

Hearing Exhibit - 00007888

on WEA-15? I think we've asked that question.

A. In my testimony I explain that we make the adjustment for the PPAs because that has been consistently done at the FPSC. But it is possible to compare the GAAP capital structures as we just did and the same result comes out, that FPL is in the range of the observed operating companies. It is at the relatively high end, but there are good reasons why it needs to be in the relatively high end because of the unique risks and challenges that FPL faces due to its fuel mix, its location, its exposure to hurricanes.

Q. Okay. But back to this question I asked about lines 11 through 14, you said you did compare FPL's actual equity ratio to the actual equity ratio of the IOUs listed in Exhibit WEA-15, yes?

A. The comparisons I make are discussed on the bottom of 79 and 78. I present the equity ratios. I discuss what happens if you adjust for short-term debt, but since these numbers don't have short-term debt, then I also compare them to the holding companies that are in the Proxy Group using consistent data from Value Line.

Q. How does FPL's actual equity ratio compare to the actual equity ratios of IOUs listed

Hearing Exhibit - 00007889

on your WEA-15?

A. Well, I think the answer is that if you use the 59 percent and then you, you need to adjust for preferred stock, so the average, adjusting for preferred stock of companies, the electric operating companies on 15 is 55.14 percent. So if we take FPL's 59 percent, it is above average, but if we look at individual companies, we see that some are higher.

Duke Energy Ohio is higher. Mississippi Power is higher. Northern States Power Wisconsin is in the same range. Oklahoma Gas & Electric is higher. Public Service of Colorado is in the same range. Wisconsin Electric Power and Wisconsin Electric Power -- or Virginia and Wisconsin are generally in the same range.

Q. Okay.

A. I think a fair characterization kind of any way you look at it GAAP to GAAP, adjusting for preferred stock, adjusting for short-term debt, FPL's capital structure is relatively high compared to other companies for reasons that I think are important for the benefit of the customers, but it is in the range of what we observed other companies having.

Hearing Exhibit - 00007890

Q. Okay. Thanks, Dr. Avera.

I want you to turn to page 80 of your direct testimony and lines 3 through 13.

A. Yes.

Q. Can you go ahead and read those aloud for me.

A. "Question: What did you conclude regarding the reasonableness of FPL's requested capital structure?

"Answer: Based on my evaluation, I concluded that the 55.8 percent common equity ratio requested by FPL represents a reasonable mix of capital sources from which to calculate FPL's overall rate of return. Although this adjusted common equity ratio is somewhat higher than the average currently maintained by the group of electric utility operating companies, it is well within the range of individual results for this reference group and the Utility Proxy Group and is consistent with the trend toward lower financial leverage expected by the industry."

Q. Okay. And not to beat a dead horse, but the comparison you discuss here is between FPL's adjusted equity ratio and the actual equity ratio of the IOUs; is that correct?

Hearing Exhibit - 00007891

A. That is correct; but as we just went through, Ms. Bennett, if you looked at the GAAP FPL ratio you would get the same conclusion. There's others that are higher. FPL is generally higher than the average, but was within the range of what we observed other companies having.

Q. And did you compare FPL's adjusted equity ratio to the adjusted equity ratios of the IOUs listed on WEA-15 attached to your direct testimony?

A. We did not. There is an interrogatory, I believe, that addresses this. For most companies the purchase power agreements are not material. In our experience, and we've done a lot of rate cases for companies in the Proxy Group and other companies, the only companies that have material PPAs, and none of the magnitude of FPL, are generally out West in places like Washington, Utah, Oregon, and Idaho.

So we did not attempt and did not find a consistent reporting of the imputed debt adjustments for these other companies.

Q. What imputed debt contracts were you, does FPL have that you used in your calculations?

A. The ones that it reports on its 10-K are

Hearing Exhibit - 00007892

primarily Southern Company, Jacksonville, and co-generators. And I think there's some other smaller ones, but those are the big ones.

Q. Okay. Since you didn't make a comparison of FPL's adjusted equity ratio to the adjusted equity ratio of the other IOUs, you don't really know if FPL's adjusted equity ratio of 55.8 percent is comparable to the adjusted equity ratios of the other IOUs, correct?

A. We don't know that it is comparable. My experience in working with these and other companies is that few of these companies would have a material PPA adjustment the way FPL does. And as I have read rating agency reports for these other companies, I don't remember seeing references to the PPA exposure the way you see when you read rating agency reports for FPL.

Q. Okay. Which rating agencies reports have referenced those?

A. Well, S&P specifically references and quantifies, but the PPA exposure has been referenced in other reports I believe by both Moody's and Fitch.

Q. You don't happen to know what dates those were included, do you?

Hearing Exhibit - 00007893

A. As I sit here I don't know. We could probably find those if you would like, but, you know, I have read a lot of reports over the last few months for -- because we're talking about FPL.

Q. Right.

A. As we are talking about other utilities, I've read many, many reports over many, many years, and the only ones where I remember a discussion of PPAs were for Utah Power, Idaho Power, Avista, and maybe -- those are the ones I -- I might have seen some reference to PG&E before they went through deregulation.

Q. I want you to turn to page 70 of your direct testimony, and let me know when you are there.

A. Public Service of Colorado also has significant PPA exposure. That's the other company where I've run into it.

Q. Okay.

A. I'm on page 70 now.

Q. Okay. Beginning about line 2, you discuss FPL's reliance on purchased power for a significant portion of its power requirements, correct?

A. Yes.

Hearing Exhibit - 00007894

Q. What is the optimal level of purchased power an IOU should rely on for its power requirements?

A. Well, I'm not sure I'm the best expert on that because it requires a lot of consideration of what purchased power is available, how secure it is, how you can get it to your service area, what service area resources you have.

In my experience companies rely on purchased power to the extent that their engineering and planning staffs find it is prudent and necessary. So I don't know that I could say that there is an optimal amount.

What I can say is that Florida Power is, compared to other utilities that I'm familiar with, is more committed to long-term PPAs. Some utilities have more purchased power, but they're in jurisdictions like California now or Maryland where, or the Northeast, where power is freighted on an hourly or daily basis, or as in Texas.

Q. I was going to ask you to kind of give me a comparison between FPL's reliance on purchased power and some of the other IOUs listed on WEA-15. I think you did that for me. Were any of those others on WEA-15 reported in any of the, S&P,

Hearing Exhibit - 00007895

Moody's, or Fitch?

A. I did not specifically go through all of these. I am familiar with many of them because they are clients and we've done cases either for them at FERC or for state jurisdictions.

And as I said in the interrogatory answer, there is no consistent place to find them. You would have to look through the rating agency reports. But my general recollection of having worked with these companies and reviewed their rating agency reports is it was not, either was not mentioned or it was not a material number the way it is with FPL.

Q. I think that interrogatory response is number 158; is that correct?

A. Let me see.

Q. And while you are looking, you might also want to look at OPC interrogatory number 260. I think those two get us to what we're talking about right now.

A. I see the staff 158. And, let's see, here is OPC. I see these interrogatory answers, and one thing I want to make clear that I said earlier, but I think it is key in understanding why the purchased power adjustment is important for FPL, but

Hearing Exhibit - 00007896

may not be for some of these other companies. It is not just the amount of purchased power, it is the contractual basis under which it is secured. And many companies in my experience may have large purchased power amounts, but it is not secured through PPAs that have provisions that require firm payment.

For example, many of the companies in the West get purchased power from Western Area Power Authority, from hydro, the large Bonneville and other -- Salt River, the other projects in the West. Well, that power is not contractually locked in the same way that FPL's power is locked in.

So there is really the question of what is the nature of the purchased power that the companies have? So some of these companies, if you look at their 10-Ks or Value Lines, you will see they have substantial purchased power, but it is not obtained through a PPA that investors regard as having debt-like characteristics.

Q. Well, now, you were talking about some of the western utilities, I think. Are any of the utilities that you were talking about that have the different type of firm commitments, are they listed on WEA-15? Or, actually, let's switch over to

Hearing Exhibit - 00007897

interrogatory response 260, OPC's question 260. I think those are your Proxy Group; is that correct?

A. That's right. The Proxy Group is at the level of holding company because that's what the Value Line data is.

Q. Okay.

A. The data on WEA-15 is the operating company.

Q. Okay. So are any of those companies in your Utility Proxy Group that have the PPAs that you were just talking about, are any of these the western companies?

A. Well, Pacific Gas & Electric has some, a lot of their purchased power is not under PPAs, but some of it is from qualifying facilities, co-generators, small power producers, so they have some PPA exposure.

Q. Okay. Any of the others?

A. San Diego Gas & Electric has a little bit. Again, they have some of the small qualifying facility type power.

Q. I'm sorry. I don't see San Diego Gas & Electric on your utility group.

A. We're talking about 15?

Q. Oh, no. I'm sorry. I am on OPC

Hearing Exhibit - 00007898

interrogatory number 260.

A. Right. And that relates to the holding company.

Q. Right.

A. And the holding company would be Sempra for San Diego Gas & Electric.

Q. Still back on 260, were any of the others -- walk me through it comparing FPL's firm commitment that you've described the PPA in comparison to each one of these 19.

A. Well, I am a little bit at a disadvantage because I have the narrative part of the response to 260, but I don't have the worksheet.

Q. Well, then, let me do this. Let me tell you the company and then you can help me with it. ALLETE, A-L-L-E-T-E.

A. I'm looking at the Value Line sheet for ALLETE, which would have the amount of purchased power if it is reported, and it has purchased 35 percent.

Q. And then Alliant Energy has 39 to 44 percent is what it says?

A. That's correct.

Q. And is that a firm PPA commitment?

A. I think Alliant has some, but I think a

Hearing Exhibit - 00007899

lot of it is shorter term or interexchange power up in the upper Midwest from ISO.

Q. Okay. Consolidated Edison, you have got a footnote that says: "Utility generating capacity has generally been divested." So we won't talk about Consolidated Ed.

Dominion Resources, it has 28 percent?

A. Yes. And, again, my familiarity with Dominion is they have some long-term PPAs, they have much less QF power, but much of this purchased power is on a short-term that wouldn't be viewed by investors as having debt-like characteristics.

Q. And Duke Energy, only 7 percent. Are they firm?

A. My familiarity with Duke Energy is that most of that would probably be either QF power, but some of it is the Southeastern Power Authority hydro that they get.

Q. And then you've got listed FPL Group, Inc. at 15 percent. Don't they have firm commitments?

A. FPL?

Q. Yes, FPL Group.

A. Yes, but I think much of this is within FPL the utility. If you take all the kilowatt hours

Hearing Exhibit - 00007900

of FPL Group, which includes their emergent plants, it brings the number down.

Q. Does FPL Florida have QF?

A. Yes.

Q. Then there is, I'm probably going to slaughter the name, Integrys Energy Group at 44 percent. Tell me about their firm commitments.

A. We have not worked with them, but I believe they, we have done some work for American Transmission Company that they're a member of, and my understanding is that in Wisconsin and the upper Midwest there is an interexchange power market where power is purchased on a relatively short-term basis, and some of the companies purchased large amounts of power, such as Integrys.

Q. Are you familiar with MDU Resources Group? They have got listed 22 percent purchased power.

A. Yes.

Q. And tell me about their firm commitments compared to FPL's.

A. Again, MDU gets a lot of, or gets some of the western hydropower in their Oregon, South Dakota, North Dakota, Montana area. I don't think they have large firm PPAs of the nature that FPL

Hearing Exhibit - 00007901

does. So that's my understanding of MDU, that a lot of this is the hydropower.

Q. What do you mean by "large"?

A. Well, a significant part of the electricity that MDU sells comes from the hydro projects, the federal hydro projects in the upper Midwest and the Western area.

Q. Okay. The next one on your list is NSTAR, but it is footnoted, so I'm going to skip that one. And then we have got OGE Energy Corporation at 18 percent. Are you familiar with them?

A. I am generally familiar with OGE. We have done FERC cases for OGE.

Q. What is their amount of firm commitments?

A. Again, I'm not aware of any big firm commitments. I thing OGE does get hydropower, and OGE has interexchange agreements with American Electric Power, Public Service of Oklahoma, and they exchange a lot of power.

Q. Do companies that rely on short-term purchased power contracts expose themselves to greater price variability than companies that rely on long-term PPAs?

Hearing Exhibit - 00007902

A. I think that they can be, because to the extent that the short-term power has to be re-upped. If you still need the power, you have to go in the market and find it. And if the market has turned against you, the worst that can happen is it is not available, but it may be available only at a high cost. So that's one of the reasons that it is often prudent for a utility to lock in long-term firm secure power supplies as FPL has done.

Q. I forgot to ask a pretty crucial question. Did you sponsor interrogatory responses number 158 to staff and number 260 to OPC?

A. I believe I did. I don't see where it indicates who sponsored them, but I recall having worked on these.

Q. Okay. But you don't have the listing of utilities that --

A. I do now. During the course of our conversation it was provided to me. It was just not in the binder with the verbal part of the response.

Q. Is it correct that four of the companies do not have a relative percentage of purchased power specified on this schedule?

A. Yes.

Q. And four of the companies have a

Hearing Exhibit - 00007903

relative percentage of purchased power that is less than 15 percent specified for FPL Group; is that correct?

A. Yes.

Q. Would you agree that 10 of the companies listed on this schedule have a relative percentage of purchased power that is greater than 15 percent specified for FPL Group?

A. That is correct, but that doesn't equate to an equivalent balance sheet effect because it depends on whether investors view the purchased power arrangements under which this power is obtained as having debt-like characteristics.

This is certainly the case with FPL's long-term PPAs, and I don't believe it is true for much of the purchased power of these other utilities.

Q. So let me make sure I understand what your answer is. Since almost every company in your Utility Proxy Group relies to some extent on purchased power for their power requirements and over half of them rely on purchased power to a greater extent than FPL Group, are you saying the risk associated with purchased power is already reflected in the indicated returns from the cost of

Hearing Exhibit - 00007904

equity models or not?

A. No. What I'm saying is they're in different situations. Let's consider a company like Integrys, which is sitting there in the Midwest in the middle of the MISO with the ability to trade power from the West Coast to the East Coast, and it does so. So it purchases power on a fairly short-term basis.

Now, from a financial perspective, investors don't view that purchased power arrangement as having a balance sheet effect. It doesn't have debt-like characteristics.

Now, let's consider in contrast the circumstances of FPL. Down at the end of the Florida peninsula where it is impossible to trade power north, south, east, and west the same way Integrys can, so Florida Power & Light to obtain firm power has had to enter into long-term firm contracts.

Now, that's a good thing because it keeps the lights on and provides reliable customer service. But from a financial perspective, these long-term PPAs have debt-like characteristics and investors crank that into their evaluation of the capital structure of FPL.

Hearing Exhibit - 00007905

So even though a company like Integrys might buy more kilowatt hours as a percentage of its total kilowatt hours than FPL, it does not have the financial effect.

Q. The court reporter and I both raised our eyebrows at the same time. What is MISO?

A. Midwest Independent System Operator. MISO is an acronym. That's their official name. It is the Midwest Independent System Operator. And it covers basically the middle of the country, and it is interconnected with PJM, Pennsylvania, Jersey, Maryland, with New England and New York, and it is also interconnected with the western companies. And it is also interconnected with Canada.

So the Midwest -- and we did and have done a number of FERC cases for MISO, so I'm very familiar with the way that MISO operates. And MISO is able to bring power in, when necessary, from north, south, east, and west for its members. And when its members have surplus power, it is able to export it out north, south, east, and west.

MISO is a great benefit to the systems in that area because it has that capability, and they have spent literally billions of dollars to build the transmission and create that capability.

Hearing Exhibit - 00007906

That is a capability that FPL does not enjoy.

Q. Okay. Dr. Avera, I was just thinking miso soup or something, you know. It is getting close to lunch.

Can you provide documentation showing that investors view purchased power contracts of FPL differently than PPAs or other IOUs?

A. Well, I think the issue is investors look at the PPAs. And their PPA is long-term where it has fixed obligations. They make an evaluation of whether they regard that as having a balance sheet effect.

Now, S&P among the rating agencies has a fairly formal process of doing that. So they would look at FPL's PPAs and make an assessment and they would look at the PPAs of the other companies.

Now, I want to be clear that purchased power does not equal PPA. A lot of this purchased power that we see in other systems is purchased on an hourly, daily, monthly, annual basis, not under a long-term contract like FPL has with JEA and Southern Company.

So what investors do is they look at the nature of the arrangements. The arrangements are reported in the 10-K. The SEC considers this

Hearing Exhibit - 00007907

important to investors so they require that it be reported and that there be a calculation of the future obligations under the PPAs. And investors look at that and then make an evaluation of how significant it is.

And if you look at the S&P reports for FPL, you will see how they have put in a number. Or if you look at S&P reports for other companies, you will see how they put in numbers for other companies.

I am just looking here at my materials. There is a Standard & Poor's report from August 13, 2008 that talks about the financial adjustments, give a clearer picture of credit quality for U.S. utility and infrastructure companies. And on page 6 it talks about the adjustments for power purchase agreements.

Q. Could I ask that we get a copy of that as a late-filed exhibit?

A. Certainly.

MS. BENNETT: So that would be late-filed Exhibit 1.

(Late-Filed Deposition Exhibit 1 marked for identification.)

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Hearing Exhibit - 00007908

BY MS. BENNETT:

Q. And, Dr. Avera, I wanted to ask -- I thought all purchased power was under an agreement, whether it is short-term or long-term; is that correct? A signed contract is what I mean.

A. No. You know, if you are a member of a power pool, there may even be just a -- there is an agreement obviously to exchange power, but usually what you do is you enter an interexchange agreement that has the, you know, the details of the relationship between the parties or with somebody like the Midwest Independent System Operators, but the actual exchange of power is done on an hourly or daily or weekly basis, and typically there is not a separate PPA for that particular interchange.

Or in the case of federal power authorities, they have a statutory obligation to distribute their hydropower, and they have a, kind of an order of priority. So much goes to Native American users, so much goes to municipals, so much goes to cooperatives, so much goes to other public agencies, and then a certain amount is reserved for investor-owned utilities.

Q. The interchange agreements that we were talking about just a minute ago, does the SEC

Hearing Exhibit - 00007909

require that to be reported in the 10-Ks?

A. I don't think so. I mean, you describe your business relationships, but the interexchange agreements typically don't have dollars in them. I mean, they might have something about who pays for what transmission losses and that sort of thing, but the interexchange agreements are set up as a template so that the systems can trade power when they need to, when one system has surplus power and the other system has a deficit in power.

Q. One more question I think on the purchased power and then we can turn the page maybe.

Did you make any comparison of the amount of long-term purchased power obligations of FPL to the firm long-term purchased power obligations of the other IOUs listed on your WEA-15?

A. No, I did not do an explicit comparison. I am generally aware of the relationship as we have discussed, and then we did the calculations that we did to answer the interrogatories.

Q. Okay.

A. But my direct testimony to the effect that, A, FPL's capital structure is reasonable, it is consistent with the industry and its own unique requirements. And, B, that it is reasonable to

Hearing Exhibit - 00007910

consider the PPAs, as the Commission as done for a number of years, because investors regard these PPAs as a material fact.

Q. All right. I am going to ask that you turn to page 78, and specifically turn to your testimony on line 19 through line 1 of the next page. And I'm not going to ask you to read it aloud, so I'll just give you a minute to review it, and then I have a few questions to ask about it.

A. Yes. How far do you want to go on 79?

Q. Just to page 1 -- I'm sorry, line 1.

A. Okay. I'm ready.

Q. The risk associated with the energy market volatility, is this risk factor unique to FPL or is it systemic to the industry? When I say "systemic," I mean general to the industry.

A. Well, it is general, but it is particularly strong for FPL because of its, for two reasons. First, its dependence on natural gas, because natural gas is by far the most volatile of the fuel sources. So FPL, because it has about 54 percent of its energy from natural gas, it is much more exposed to energy volatility than let's say Duke Power, because they get so much of their energy from coal, much of it under long-term contracts and

Hearing Exhibit - 00007911

much of that from captive suppliers. So FPL is more exposed to energy volatility because of its dependence on natural gas.

And, second, FPL has less access to the energy markets than other companies, being located on the end of a peninsula, so that it is not in a position to arbitrage, you know, prices are cheaper on the West Coast or on the East Coast or in Canada or the Midwest, to pick a more favorable market to purchase its power.

Q. But I think in your testimony you mention Florida's fuel cost recovery clause, and isn't the cost of natural gas passed through to FPL's ratepayers?

A. It is as is the cost of fuel for virtually all of the utilities in the country these days. But even at that, FPL has to invest significant amounts of money buying the natural gas between the time it pays for the natural gas and gets recovery from the adjustment clause. So it is exposed to the need to finance sometimes, as I understand it, billions of dollars in carry of the natural gas between the operation of the clause and when it recovers.

And of course the best that can happen

Hearing Exhibit - 00007912

under the fuel adjustment clause is the company recovered what it actually spent. There is no profit or gain from buying and then recovering the cost of natural gas.

Q. But isn't it true that under the fuel clause that the utility also recovers the money it spent to finance?

A. It recovers as I understand in Florida at a commercial paper rate, but in fact the ability to finance the balances, these very large balances depends on the entire balance sheet.

Q. And isn't it also true that in Florida the utility can come in for a midcourse correction if the balance is in excess of 10 percent?

A. Yes, I understand that to be the case. But, again, we can talk about substantial sums that the company has to finance between the time the regulatory wheels can grind and the money starts coming in.

So I think in FPL's situation of being dependent on natural gas, the fuel clause is a good thing and it does attenuate some of the effect of volatility, but it doesn't attenuate all of it. And it certainly doesn't eliminate the need for the company to be ready and have the capability to

Hearing Exhibit - 00007913

finance substantial sums.

Q. Okay. Let's go back to the testimony on page 78. I'm going to ask you about the risk associated with rising cost structures that you talked about. Is this risk factor unique to FPL or systemic to the industry?

A. No, I think it is systemic to the industry, but one of the things that affects the relative exposure to rising cost structures is how rapidly you are growing and how much new investment you are having to do and new facilities.

FPL is in a position of having to spend substantial amounts, $16 billion over the next five years on new infrastructure. And when you go into the market for new infrastructure, you are more exposed to rising costs than when you don't have to make those kind of expenditures.

Q. Can you talk to me a little bit about FPL's new infrastructure? Is that for retail sales? Is that to fund capital to --

A. Well, Mr. Pimentel I think is the expert on this, but from my discussions with him and reading his testimony, this is for FPL the utility. So this is within the utility, so it is generation, transmission, and distribution for the utility.

Hearing Exhibit - 00007914

Q. Back to the testimony on 78, the risk associated with the need to finance significant capital investment plans; again, is this unique to FPL or is this systemic to the industry?

A. It is systemic to the industry, but, again, compared to most of its peers, FPL has a heavier plate of financing to do.

Q. Can you give me an idea of the comparison you have made to the peers of FPL?

A. We did not do a specific comparison. Again, I'm generally familiar with these companies due to my work with them and with other companies in the industry. And I know of no company that has as large a capital budget as FPL.

Q. Okay. What about the risk associated with uncertainties over accommodating future environmental mandates, is that unique to FPL or systemic to the industry?

A. No, it is systemic to the industry. FPL has some exposure, but on this one there are probably some utilities that have greater exposure because of their reliance on older coal-burning plants. I mean, they are sheltered from price volatility and have enjoyed a lot of advantages for a lot of years, but their time is probably coming

Hearing Exhibit - 00007915

with environmental mandates.

Q. Okay. And what about the risks you've broadly referred to as ongoing regulatory risks, again, is this unique to FPL or systemic to the industry?

A. It is systemic to the industry. I think investors are becoming more aware of it, and I think we can expect to see rating agencies requiring higher equity ratios because of it.

There's a recent report that I was just reviewing earlier this week -- I don't know if something is happening -- from Moody's in July that talked about the regulatory uncertainties and the need for more equity to offset those.

Q. I would love a copy of that report. Is that possible?

A. I think we can provide that to you.

MS. BENNETT: And that would be late-filed Exhibit 2. And I need kind of an identifier to that.

(Late-filed Deposition Exhibit 2 marked for identification.)

THE WITNESS: It is their six, I believe it is their six-month review of the utility industry or semiannual review.

Hearing Exhibit - 00007916

MS. BENNETT: Who was the publisher?

THE WITNESS: Moody's.

MS. BENNETT: Moody's.

THE WITNESS: A rating agency.

BY MS. BENNETT:

Q. But the first article was also Moody's, right, the first --

A. No. That was Standard & Poor's.

Q. Okay. We've been going about an hour-and-a-half. I would suggest we take -- oh, I am being told I have one more question and then we can take maybe a five-minute break. Would that work for everybody?

A. Excellent.

Q. With regard to each of the risk factors that you have identified at the bottom of page 78, did you make any comparison of how these risk factors affect FPL to how those same risk factors impact each of the IOUs listed on your Exhibit WEA-15?

A. I didn't do a quantitative comparison. I basically relied on my familiarity with the industry and then my reading of analysts' comments of FPL, rating agency comments of FPL, in terms of the particular exposure that FPL has to some of

Hearing Exhibit - 00007917

these risk drivers.

Q. Did you say "risk drivers"?

A. Risk drivers, the things that drive utility risks.

MS. BENNETT: My clock says about 10:25. Let's recess until 10:32. Will that give everybody enough time?

MR. ANDERSON: That's fine, Lisa.

MS. BENNETT: I'm going to put this on mute. I'll be back in five minutes.

(Brief recess.)

MS. BENNETT: Let's go back on the record.

BY MS. BENNETT:

Q. I would like for you to turn to MFR schedule D2.

A. Yes.

Q. This schedule shows the relative levels of capitalization for FPL, FPL Group's non-regulated operations combined, and FPL Group on a consolidated basis; is this correct?

A. Yes.

Q. Would you agree that in addition to the four nuclear units owned by FPL that FPL Group also has other nuclear units owned and operated under its

Hearing Exhibit - 00007918

non-regulated subsidiaries?

A. Yes, that's my understanding.

Q. Would you agree that in 2008 FPL's equity ratio of 56 percent was significantly above the relative percentage of equity maintained by FPL's non-regulated operations of 24.2 percent?

A. Yes.

Q. Okay. Would you agree that in 2008 FPL's equity ratio of 56 percent was well above the relative percentage of equity maintained by FPL Group on a consolidated basis of 40.6 percent?

A. Yes.

Q. Would you turn to page 30 of your direct testimony. Let me know when you are there.

A. There.

Q. And on page 30 you discuss the risk of nuclear generation. Is the risk of nuclear generation common to all companies that operate nuclear plants or is it unique to FPL?

A. Oh, it is common to all companies. Now, the degree of nuclear risk depends on the facts and circumstances of the operations, but there is a risk to nuclear because of its exposure to outages and regulatory oversight.

Q. Well, why doesn't FPL's non-regulated

Hearing Exhibit - 00007919

operations and FPL Group on a consolidated basis have to maintain equity ratios comparable to FPL to support their portfolio of nuclear plants?

A. Well, I believe in FPL's non-regulated there is a diversified portfolio of wind, other energy sources, as well as nuclear, and that many of those arrangements involved long-term purchase contracts, kind of the other side of the PPAs we were talking about a few minutes ago, where utilities have agreed to make long-term capacity payments to FPL Group so that investors look at this diversified portfolio, the benefits from the contractual arrangements. And also I remember from reading Mr. Pimentel's testimony that there is also an effect of hybrid securities that FPL has issued. All of those go into investors' evaluation of the reasonableness of the capital structure of FPL Group.

Q. I'm going to ask you to turn to page 31 of your direct testimony.

A. Yes.

Q. At the top of this page you discuss the risk associated with nuclear generation and the need to mitigate this risk by maintaining strong financial credit ratios. Is that a fair assessment

Hearing Exhibit - 00007920

of your testimony?

A. It is.

Q. Why does FPL have to maintain higher credit protection measures and a higher equity ratio on a stand-alone basis to support its nuclear operations than FPL Group's non-regulated operations and FPL Group on a consolidated basis?

A. I just discussed the nature of the relationships and the contractual relationships. For example, FPL, the utility, has to meet the load of its customers. So if one of its nuclear units goes down or is taken down for regulatory requirements or whatever reason, FPL is obliged to replace that power from some other source.

And because nuclear power has such a low operating cost, that replacement power generally costs significantly more than what the nuclear plant would cost. Therefore, FPL, the utility, has to be prepared to make those arrangements and pay for those arrangements and have the financial strength to be able to go into the market and make as favorable arrangements for the replacement power as possible.

Q. But in the event of a disruption of service of one of FPL's nuclear plants, would you

Hearing Exhibit - 00007921

expect FPL to petition the Commission for recovery of the replacement power cost or would you expect the shareholders to, for FPL to look to the shareholders for the recovery of the cost?

A. No, I would expect -- the customers have gotten the benefit of the low nuclear cost, they paid their nuclear capacity, so I think the customers should be expected to pay for the replacement power.

The problem is there is a time lag between when the -- because the minute the plant goes down the replacement power has to start coming into the system so that the service is not interrupted for FPL's customers. So there is a time lag generally and it can be substantial. If we're talking about a nuclear unit, the dollars per hour of replacement power are very large.

A few months ago I was involved in the fuel case involving the Turkey Point outage, and it is just amazing how large the numbers can become over just the course of a few hours and days.

The second thing that I think is really important is the ability of a utility to go out there and make arrangements, to get extra gas, if necessary, or to get extra purchased power, is

Hearing Exhibit - 00007922

affected by the strength of the utility financially.

So FPL or any utility that operates a nuclear plant has to have that financial strength so that the counterparties who make the fuel or power available to them are comfortable doing so on favorable terms and with very little lead time.

Q. On the replacement cost, you said that FPL would petition the Commission. Isn't that through the fuel cost recovery clause?

A. That's my understanding. That was the nature of the Turkey Point proceeding that I was involved in earlier, where FPL had requested and it had been delayed for some time to recover the replacement cost.

Q. But what we discussed before, that's on an annual basis; is that correct?

A. As I understand the process, there is an annual review of fuel cost, and then as you mentioned earlier, Ms. Bennett, there is the ability for midcourse corrections.

Q. But in the event of a disruption of one of FPL Group's non-regulated nuclear plants, who would be responsible for the cost of replacement power?

A. I think that depends on the nature of

Hearing Exhibit - 00007923

the agreement between who takes the power off those plants and FPL, and I'm not familiar with what they are.

Q. You developed a list of 66 non-utility companies that you show on Exhibit WEA-9 attached to your direct testimony, and you've used those as comparable in risk to FPL. Did I state that correctly?

A. Yes, you did.

Q. According to page 39 of your direct testimony, you selected all companies followed by Value Line that pay common dividends, have a safety rank of 1, have a financial strength rating of A or above, have an investment grade credit rating from Standard & Poor's, and have at least two published growth estimates from Value Line, IBES, First Call, or Zacks; is this correct?

A. Yes.

Q. Other than those filters, did you conduct any additional analysis to determine the comparability of the companies in your non-utility group to FPL?

A. Well, I eliminated some of the companies because they were utilities. So to be non- -- you know, we took the whole Value Line universe, had

Hearing Exhibit - 00007924

these screens, and then we eliminated some additional companies as I indicate in my work papers.

Q. Did you use any of those companies for your list on WEA-7?

A. On WEA-7?

Q. Well, let me have you turn to WEA-7.

A. Okay.

Q. You developed a list of 19 utility companies on WEA-7, and you state that they're comparable to risk in FPL; is that correct?

A. Yes.

Q. Okay. You can strike that last question that I asked.

Going back to the non-utility companies on WEA-9, you said you took out the utilities on that list, but did you do any other additional analysis besides that that you testified to on page 39?

A. I didn't do any additional analysis. I did eliminate some utilities, and I eliminated a couple of others because of -- not a long list, but let me see if I can find my list of the ones eliminated.

Okay. I'm almost there. I'm looking at

Hearing Exhibit - 00007925

my work paper 40. And there I eliminated Church and Dwight because of its below investment rate bond rating. I eliminated Lancaster Colony because it didn't have a Zacks growth rate. I eliminated Tootsie Roll, unfortunately because of no IBES or Zacks growth rate. Washington Post because of no growth rate, and Wise markets because of no growth rate.

Q. So I think what you just told me are all of the factors that, you used all these factors you talked about on page 39 to eliminate those companies?

A. That's correct.

Q. And you eliminated the utility companies?

A. Yes.

Q. Any additional analysis to determine --

A. No, that's it. It was based on those risk parameters and then making sure they were non-utilities and they had the data necessary to do the analysis.

Q. Okay. And then back over to your 19 utility companies which you show on WEA-7.

A. Yes.

Q. And you previously testified that those

Hearing Exhibit - 00007926

are comparable in risk to FPL; is that correct?

A. That is correct.

Q. And then according to page 38 of your direct testimony, you selected all companies classified by Value Line as electric utilities with a minimum S&P corporate credit rating of BBB+, a safety rank of 1 or 2, a financial strength rating of B++ or better, and at least two published earnings per share growth projections from Value Line, IBES, First Call, or Zacks; is that correct?

A. That is correct.

Q. Other than those filters we've discussed, did you conduct any additional analysis to determine the comparability of the companies in your utility group with FPL?

A. No. I mean, we eliminated some because they were an acquisition or spinoffs or didn't pay common dividends. But other than that, all of the companies starting from the Value Line universe were included if they met these risk criteria.

Q. Okay. So in the determination of your Utility Proxy Group you made no actual comparisons of any risk factors specific to FPL to risk factors specific to the IOUs identified on Exhibit WEA-15; is that correct?

Hearing Exhibit - 00007927

A. Well, I used investors' indicators of risk from Value Line and the rating agency and then the beta, which is an objective market indicator of risk. So I used these indicators.

I didn't look behind the indicators to the individual characteristics of the companies because my belief and experience has been those indicators capture the effect of the individual characteristics of the companies.

So they have different risk characteristics, but when you consider all of them in total, Value Line or Standard & Poor's comes down to these assessments of the overall risk, and that's what I used.

Q. Okay. So I'm going to summarize what I think I understood you to say. The determination of your Utility Proxy Group was based strictly on a comparison of statistics related to FPL Group to the other utility holding companies, but not specific comparisons between statistics related to FPL and the other IOUs; is that correct?

A. I don't know that I completely agree. By its nature, some of these relate to holding companies. I mean, you can't do a DCF unless you have a market price. So we are necessarily

Hearing Exhibit - 00007928

restricted to holding companies to do a DCF, and we're necessarily restricted to holding companies to do a CAPM because you have to have a market price to have a beta.

So I used the numbers for FPL Group and compared those to the risk indicators for these holding companies, and from that I selected 19 that are very similar.

Now, FPL does have a bond rating, so as to bond rating, we can compare the bond rating of FPL to the bond rating of these holding companies.

Q. Dr. Avera, my court reporter raised her eyebrow again. Can you spell out CAPM, I think is what she had trouble with?

A. It is all caps C-A-P-M.

MS. BENNETT: And then was it DCF also that you had trouble with?

THE WITNESS: All caps D-C-F. For the clarity of the record, DCF is the discounted cash flow model, and CAPM is the capital asset pricing model.

MS. BENNETT: Thank you.

BY MS. BENNETT:

Q. All right. I need you to go back to WEA-7.

Hearing Exhibit - 00007929

A. Yes.

Q. This exhibit lists the companies in your Utility Proxy Group; is that correct?

A. Yes.

Q. And also would you refer to staff interrogatory number 106 and FPL's response thereto.

A. I have reviewed it. I am at the interrogatory 106.

Q. And according to the affidavit, you are the witness that sponsors this response; is that correct?

A. Yes.

Q. So you are familiar -- well, that's obvious. You are familiar with the response and the, the request and the response; is that correct?

A. Yes.

Q. Can you tell me the relative percentage of revenues that are generated from regulated electric operations of each of the utility companies listed on WEA-7?

A. No, because there is not a consistent source that is reliable. These companies have different ways of reporting their revenue. They are required by the SEC to do some reporting of the content of their revenues, but some do it by

Hearing Exhibit - 00007930

industry. For example, Dominion has electric, gas, and other revenues, but within the electric revenues it does not explain the amount of those that are regulated versus non-regulated.

Other companies do report they're regulated, but they don't break it down into gas and electric or water or steam.

So my experience in working with these numbers is that it is hard to come up with a comparable series. And, in fact, when you think you've come up with a comparable series, if you go to the end case with operating companies, you find the numbers don't add up because of intercompany sales.

So these companies are classified as utilities by Value Line. You will see the same companies classified as utilities by Moody's and Standard & Poor's and other sources. So based on that I believe investors view them as utilities even though we can't quantify the exact percentage of revenues from utility operations.

Q. Okay. So you don't know, what you are telling me is you don't know if a certain company in your Utility Proxy Group relies on revenues from regulated electric operations to generate 80 percent

Hearing Exhibit - 00007931

or 60 percent or less than 40 percent of their revenues; is that correct?

A. Well, I don't know the exact percentage. I know that in the minds of investors and in the minds of Value Line, Moody's, and Standard & Poor's, these companies are regarded as utilities because predominantly their business is providing utility service.

Now, some of the utility service is electric, some is gas, some is water, sewer, steam, so there are various types of utility service, but these companies are identified as electric utilities, so primarily in investors' minds that's the business they're in, the same one as FPL Group.

Q. So is it your testimony that a company that relies on regulated electric operations to generate 70 percent or more of its revenues has the same business risk as a company that derives 50 percent or less of its revenues from regulated electric operations?

A. No, I don't think you can look at the percentage of revenue and draw an inference about the risk because there are so many differences in service territories, fuel mixes, geographic location, regulation.

Hearing Exhibit - 00007932

So that's the problem I have with Mr. Baudino and Dr. Woolridge's proxy groups, that they, they are based on percentage of revenues, which I don't believe are consistently or accurately reported. But even if they were, percentage of revenues does not equate to risk.

What we have is the independent assessments of Value Line as to the risk of these companies, the independent assessments of the rating agencies as to the risk of these companies, the beta that is developed by the market action of the stocks, and those objective measures I think are indicative of risk.

So whether they have 70 percent or 71 or 69 percent electric revenues I don't think is determinative of the risk. I think risk is in the minds of investors. So I think if you are trying to determine risk, you should look where investors look.

Q. Okay. I'm going to turn your attention to the AUS Utility Reports. I think earlier this week I sent a group of documents that we prepared to use as exhibits in this deposition. Do you have the AUS report?

A. I do. I want to make clear I do not

Hearing Exhibit - 00007933

subscribe to the AUS Utility Reports because I do not regard them as reliable, but I see them often in cases submitted by opposing witnesses, and I have the ones you sent me.

Q. Okay. With your concerns noted, I would like to have that marked into our deposition as Deposition Exhibit 3.

(Deposition Exhibit 3 marked for identification.)

MS. BENNETT: And the title could be AUS Utility Reports.

BY MS. BENNETT:

Q. Have you had an opportunity to review this and familiarize yourself with this specific exhibit, Dr. Avera?

A. Yes, I have.

Q. Would you agree that AUS Utility Reports shows that, well, let's say Integrys Energy and MDU Resources rely on regulated electric operations for only 10 percent and 4 percent of their revenues?

A. That's what it says here. I don't agree that that is necessarily the truth of the matter, but that's what is reported here.

Both of these companies have significant gas operations. And in fact MDU between the time

Hearing Exhibit - 00007934

that I filed my testimony and now was reclassified by Value Line as a diversified gas supplier because it bought Cascade Natural Gas, that is a big West Coast gas company. So these companies have significant gas operations. Integrys also has steam and other utility operations.

Q. Okay. Well, would you agree only 11 of the 37 companies listed on this schedule rely on regulated electric operations for 70 percent or more of their revenues?

A. I don't agree that that's the truth. I agree that that is what AUS reports. My experience with AUS is that the numbers that they report are often inaccurate. And when you look behind the numbers you find that they can't be supported.

Part of the big differences in AUS and Value Line is that Value Line is published weekly. It goes out to homes, brokerage firms, utilities, companies, to -- literally millions of eyes look over Value Line, and if they find a mistake, they make Value Line aware of it and Value Line changes it.

As to AUS Utility Reports, it has a very limited distribution. As far as I know, a few rate consultants, a few Commissions, and a few utilities

Hearing Exhibit - 00007935

subscribe to it. So it doesn't have the kind of quality control that characterizes Value Line. And in my experience it often has data that is inaccurate or partial.

Q. Do you know if FPL subscribes to AUS?

A. I don't know. I have never seen it here, but -- as far as I know they don't, but maybe somebody in the organization does. Very few of my clients subscribe to AUS, so when Professor Woolridge or one of the opposing witnesses that uses it submits data based on it, we have to do a data request to get the report because it is just not that widely circulated.

Q. What Commissions are you aware of that use this report?

A. Well, I don't know of any that use it. I believe that the -- I don't know. I have seen it at the Connecticut Department of Public Utility Control, but I don't know if they got it from Professor Woolridge or they had it because they were subscribers. And I don't know if the FPSC is a subscriber.

Q. I would like for you to turn to the last page of the exhibit. It's the page that contains FPL Group, correct?

Hearing Exhibit - 00007936

A. Yes.

Q. Would you agree of the 23 companies listed on this schedule only 3 relied on regulated electric operations for less than 70 percent of their revenues?

A. First of all, I won't agree that that is a fact. I will agree perhaps that that's what is reflected. If you have done the comparison, I will accept it, if that's what is reflected on this sheet.

Q. So if a witness testifying on the required return on equity for the provision of regulated electric service were so inclined, they could focus their analysis on companies whose primary operations were related to regulated electric operations; is that correct?

A. They could do so, but they wouldn't be looking at necessarily comparable risk companies. The Hope and Bluefield requirements are that we look at the returns for comparable risk companies, and they don't say companies in exactly the same business. They don't say companies that are in 70 percent of the same business; they say comparable risk.

And as I discussed in my rebuttal, they

Hearing Exhibit - 00007937

almost certainly couldn't have been talking only about other utilities given the facts and circumstances of those two cases.

So you could look at a group that had a certain percentage of electric revenues, but I don't think that would necessarily get you to the point of comparable risk.

Q. So the closer and specific characteristics a group is to FPL the more comparable?

A. Well, there are a lot of characteristics that affect risk, and the percentage of electric revenues may be one, but it is certainly not a key one in my view because you have electric utilities operating in very different environments, different regulation, different geography, different exposure to things like hurricanes, different fuel mixes. So the mere fact that a company derives the same percentage or a similar percentage of revenues from electric operations does not allow you to infer that they are comparable risks. In fact, they may be very different in risk.

Q. Okay. Let me ask you to turn to page 27 of your testimony, lines 5 and 6. And since that is short, just go ahead and read it aloud for me.

Hearing Exhibit - 00007938

A. "FPL's significant exposure to natural gas detracts from the Company's credit quality and should be considered in evaluating a fair ROE."

Q. And then on page 31, line 7 through 9, again, if you will read it.

A. "Nuclear power represents a significant portion of the Company's generating capability, and this concentration increases FPL's exposure to significant financial threats."

Q. You have testified that FPL's reliance on natural gas and nuclear for significant portions of its fuel mix increases its risk; is that correct?

A. Yes.

Q. What is the optimal fuel mix for FPL that would minimize this risk associated with fuel mix?

A. Well, again, the fuel mix decision has many dimensions, the environmental dimension, the cost dimension, the reliability of supply dimension, the physical location decision.

In my experience, I have testified in a number of needs cases, and I know in Florida the Commission participates with the company in deciding what facilities will be built and where they will be sited. So I think -- and those cases are complex

Hearing Exhibit - 00007939

and involve many experts and a lot of deliberation.

So I don't think you can say, or I can't say, it is not within the area of my expertise, what the optimal fuel mix would be.

I do know this, it is not the same for each utility because it depends on their physical circumstances, the nature of their load, their customer mix, their geography, so it is a complex decision that involves many tradeoffs and considerations.

And I believe, for example, as I say elsewhere in my testimony, nuclear and natural gas have many advantages for customers, many environmental advantages, many flexibility advantages; so it is not that nuclear or natural gas are bad, they are good, but they do have financial impacts, and I think it is important that those be considered in setting the fair rate of return.

Q. So let me recap what I think I understood you to say. No matter what fuel mix FPL pursues, FPL will still be exposed to risk; is that correct?

A. There is always risk in fuel. Different fuels have different risks and at different times they have different degrees of risk.

Hearing Exhibit - 00007940

There was a time, for example, when natural gas prices were very stable, largely because of the federal regulatory regime. Well, that all changed in the '70s and natural gas has become very volatile, and even more so more recently.

So the amount of risk that each source involves depends on how you use it, and it changes over time. And, again, the risk is not the only consideration in deciding what fuel to use. There were many advantages to natural gas, and there still are many advantages to natural gas, but I think it is also important to consider the financial risk implications of being dependent on natural gas.

Q. Okay. I want to explore your Utility Proxy Group. Are there any companies in that group that are not exposed to fuel mix risk?

A. Well, each fuel has its own risks. Let's consider the examples of coal and Dominion Resources that I'm somewhat familiar with.

Dominion Resources only gets 6 percent of their electricity from natural gas, so they're not exposed to natural gas anywhere like Florida Power & Light is exposed. They also have the advantage of being located in the crux of many large interstate pipelines, but their primary source of

Hearing Exhibit - 00007941

fuel besides nuclear is coal.

Now, coal has many advantages and Dominion has wisely locked in long-term coal supply and coal transportation contracts. So that decision and those characteristics affect Dominion's risk.

So when you are doing a Dominion case and trying to determine what the relative risks are you would consider the risk that is unique to Dominion and its dependence on coal, and it obviously doesn't have the exposure to natural gas that Florida Power & Light does.

So each fuel has its own risk. Now, whether those risks are greater or lesser than what Florida Power & Light has, you look to what rating agencies say and what financial analysts say about the companies.

And when you look at the rating agency reports for FPL, you consistently see the notation of the risk associated with natural gas.

Q. But you would agree that each of the companies listed in your Utility Proxy Group is exposed to some degree of fuel mix risk?

A. Well, they have a fuel mix, and with each source of fuel there is a risk. Now, how much risk depends on their arrangement. You know,

Hearing Exhibit - 00007942

obviously if you have captive coal suppliers or long-term contracts or some utilities have built -- like MDU Resources have built generating plants at the mine mouth so that there is no transportation risk.

So each utility bears certain risks because of the fuel decisions it has made. And that affects its total risk profile, which is captured in things like the bond rating, the Value Line safety rank, and the financial strength rating.

Q. But isn't it true that coal has become, been considered recently more risky because of the markets?

A. Well, not because of the markets. Coal prices have been not as volatile as natural gas, but they have typically followed the petroleum complex. But how much a utility is exposed to those coal price changes depends on its contractual arrangements.

If a utility is buying spot coal, then obviously as spot coal prices go up and down, it is exposed to those cost changes. If a utility has locked in long-term coal contracts for the life of the plant, then a change in the spot coal price does not affect the price they pay for coal.

Hearing Exhibit - 00007943

Now, the emerging risk with coal is an environmental risk. There seems to be a growing consensus of national policy to do something about greenhouse gases. Coal plants are much less efficient than gas plants, and some coal plants are less efficient than modern coal plants. So some of those companies that rely on, heavily on coal are exposed to potential environmental costs like Dominion as an example.

But we don't yet know exactly how that will play out in terms of the cost, but that is a kind of increasing environmental risk, but it still is not the same kind of price risk that is associated with natural gas.

Q. Okay. I would like for you to turn to page 27 of your direct testimony and lines 12 through 16.

A. Page 27, lines 12 through 16?

Q. Correct. And if you'll go ahead and read those aloud, I'd appreciate it.

A. "Question: Don't the Commission's adjustment mechanisms protect FPL from exposure to fluctuations in power supply costs?

"Answer: To a limited extent, yes. The investment community views FPL's ability to

Hearing Exhibit - 00007944

periodically adjust retail rates to accommodate fluctuations in fuel and purchased power as an important source of support for FPL's financial integrity."

Q. So you would agree that the Commission's fuel cost recovery clause is supportive to FPL's credit quality?

A. It is. And when you read the rating agency reports about FPL, they consistently talk about the Commission's fuel price and fuel recovery mechanisms. So it is certainly important, and I think the consistency of the FPSC has been supportive of FPL's credit, but it does not eliminate all the risk as I go on to discuss.

Q. And I think you and I have talked a little bit about it, but it sounds like you are familiar with the Commission's fuel clause, correct?

A. I am.

Q. And the fuel clause you would agree is administered on a projected basis?

A. Yes.

Q. In your opinion, is this superior to fuel clauses administered on a historical basis?

A. All else being equal it is. Again, some companies it is not as important as it is to FPL

Hearing Exhibit - 00007945

because there is not much room for their historical cost to differ from their future cost if they have locked in long-term fuel supply and transportation contracts.

But all else being equal, a projected fuel recovery is better than a lag fuel recovery, especially when you are dependent on fuels that are subject to rapid price changes.

Q. And we've talked about this before, FPL locks in their long-term fuel cost, right?

A. I think it does to the extent it can. It involves, it engages in hedging and other activities to moderate the effect of gas price changes. But getting into those kinds of arrangements requires financial strength because you are putting the balance sheet on the line when you enter those fuel hedges.

So FPL certainly fuel hedges on a very large scale, which it is able to do only because it has the financial strength based on its balance sheet and the support of the FPSC.

Q. We've also talked about the fuel clause and the midcourse correction, so as I understand it, you are aware that -- well, tell me what you are aware of about the midcourse corrections.

Hearing Exhibit - 00007946

A. Well, I'm not aware of the details, but my understanding is when prices -- costs deviate by a certain percentage from those forecasts, the company can petition the Commission to reset the fuel adjustment.

Q. Are you aware that over the years FPL has availed itself to recover the cost of fuels through midcourse corrections?

A. Yes, I'm aware that has happened.

Q. What changes to the Commission's fuel cost recovery clause would you recommend to make the clause more supportive of FPL's financial integrity?

A. Ms. Bennett, I have not examined that issue. I mean, there are a lot of tradeoffs, and I think you would want to have interested parties have input.

I think the current -- in the course of other assignments I have done for FPL and when I worked for the Texas Commission I studied the FPL fuel clause as we were setting up ours in Texas, and I know the Florida fuel clause has evolved over the years, it has gone through many refinements and changes, so I'm not prepared to say and I think it is a much bigger question than my expertise would address what changes might be needed.

Hearing Exhibit - 00007947

Q. Did Texas use Florida's fuel clause as a model?

A. It did.

Q. How about that?

For purposes of your testimony in this proceeding, did you make a comparison of the fuel mix of FPL to the fuel mix of the IOUs listed on Exhibit WEA-15?

I'm sorry. I am really jumping from one topic to the other, aren't I?

A. I'm aware of the -- we're talking about 15?

Q. WEA-15, yes.

A. I am generally aware of the fuel mixes from my work with these utilities and in the industry, but, again, my choice of the Proxy Group was based on the objective risk criteria, which in my experience consider fuel mix, geography, all of the factors that investors think are relevant in determining the risk of putting their money in a utility.

Q. Okay. I would like you to turn to page 28 of your direct testimony and read aloud lines 5 to 7. And you can read the question if you want also.

Hearing Exhibit - 00007948

A. Okay. "Question: What other financial pressures impact investors' risk assessment of FPL and its financial requirements?

"Answer: Investors are aware of the financial and regulatory pressures faced by utilities associated with rising costs and the need to undertake significant capital investments."

Q. Are the financial and regulatory pressures faced by utilities associated with rising costs and the need to undertake significant capital investments unique to FPL or are they systemic to the industry?

A. They are systemic to the industry. I think, again, FPL has an extraordinarily large capital budget over the next 5 years of $16 billion. So some utilities are not having to make significant investments, many are, but I know of none on the magnitude of FPL.

Q. What about the risk of the rising cost and the need to make significant capital investments comparing FPL to your Utility Proxy Group? Is it present for the Utility Proxy Group?

A. It is present to differing extents. Again, I didn't choose the Proxy Group based on capital budgets, but I'm familiar generally with the

Hearing Exhibit - 00007949

capital budgets. And, again, relative to its size, FPL has a very large capital budget.

Q. Okay. I would like you to -- we're still on page 28. If you would read aloud lines 16 through 18.

A. "Similarly, S&P noted that 'heavy construction programs,' along with rising operating and maintenance costs and volatile fuel costs, were a significant challenge to the utility industry."

Q. Are rising operating and maintenance costs unique to FPL or systemic to the industry?

A. They are systemic. I think FPL has, you know, worked hard to moderate and control its operating and maintenance costs. And I have seen testimony by FPL witnesses that suggest that it has done a better job than other utilities, but I am not the expert in that area.

Q. Okay. Is the same risk of rising operating and maintenance costs comparable or present for the -- I'm sorry, are they present for the companies in your Utility Proxy Group?

A. I think they are present. The degree of exposure depends on their individual facts and circumstances.

Q. I'm going to ask you to turn to page 29

Hearing Exhibit - 00007950

of your testimony, and would you read aloud lines 9 through 13?

A. "Question: Are environmental considerations also affecting investors' evaluation of electric utilities, including FPL?

"Answer: Although FPL's exposure is moderated through the environmental compliance cost recovery clause established by the FPSC, utilities are confronting increased environmental pressures that could impose significant uncertainties."

Q. Is the need to comply with environmental requirements unique to FPL or systemic to the industry?

A. It is systemic. Again, the degree and the requirements and the cost of those requirements depend on the facts and circumstances of each company.

Q. And I think you told me earlier that FPL had less risk than most?

A. Than some. I don't know that I could say "most." But the advantage, the environmental advantage of nuclear and natural gas is that they don't have the greenhouse gas effects that especially old coal plants do. So in this regard FPL is better situated than some of the other

Hearing Exhibit - 00007951

utilities.

Q. Is the environmental requirements risk present for the other companies in your Utility Proxy Group?

A. Yes, they are.

Q. What is your understanding of FPL's compliance with environmental requirements?

A. My understanding is that FPL is in compliance. I have not seen any documents that suggest that they are not in compliance. I have certainly seen testimony in this case that, and I have seen posters on the wall, that FPL is very environmentally conscious, but I can't speak to the details of their compliance.

Q. Are you familiar with their capital budget and is some of that related to compliance with environmental requirements?

A. I am generally familiar from reading the financial reports and discussing with company officials. Mr. Pimentel would know more of the breakout of the 16 billion, but I know that that is part of the capital requirement, is to meet the changing environmental requirements.

Q. Would you agree that FPL has publicly stated that its new power plants are more efficient

Hearing Exhibit - 00007952

and emit lower emissions?

A. I believe so. And I have heard or seen documents that FPL's emissions have gone down over the last several decades, even though its generation of power and customer supply has gone up. So it has been able to reduce emissions while providing more electricity.

Q. I think you told me this before, but I'm going to ask it again. To the extent that FPL has already invested to lower its emission profile and Florida regulation has permitted timely recovery of these investments through the GBRA mechanism, that's the generation based rate adjustment mechanism, or the environmental cost recovery clause, would you agree FPL is better positioned than other IOUs that have not invested as much to date to improve their emission profiles?

A. Well, I think it may be better than some. Now, the GBRA and the environmental cost adjustment are not unique to Florida. There are similar mechanisms in other jurisdictions. We're doing several cases up in Virginia, and the Virginia State Corporation Commission has similar mechanisms. So these mechanisms, the GBRA and the environmental cost mechanisms, are supportive, but they're not

Hearing Exhibit - 00007953

unique to Florida.

Q. Did you say that Virginia is doing something similar to the GBRA?

A. I believe so. Again, from looking at the level of financial reports and assessments, I believe there are some similarities between the Virginia mechanism and what I understand the Florida mechanism to be.

Now, you know, I'm not familiar with the exact details, but I know Virginia has similar mechanisms and those are regarded by investors as significant.

Q. Do you have any documents that would provide us with more information about what Virginia is doing with their GBRA similar mechanism?

A. As I sit here today I don't. I could see what I can find if you would like.

Q. No. That's okay. You said there were some other commissions. Anybody other than Virginia who are considering --

A. I believe Indiana has some mechanisms that are similar. We recently did a case for Indiana Michigan Power Company in Indiana, and I think they have some of the same types of mechanisms. California has mechanisms that I think

Hearing Exhibit - 00007954

have a similar effect. You know, in my testimony I talk about the fact that, you know, these kinds of mechanisms are becoming more prevalent.

Q. Was Florida the first to do this mechanism?

A. I am not sure. I am told Florida is not the Lone Ranger now. As to who was the first to implement these mechanisms, my suspicion, given the nature of the way the country works, it was California.

Q. I think we'll come back to this in a little bit, but I'm going to ask you to turn to page 23 of your testimony and read aloud lines 4 through 6.

A. Ms. Bennett, can I kind of expand on my last answer?

Q. Sure.

A. I say California because California, you know, is notoriously environmentally sensitive. That is not to suggest that Florida is not environmentally sensitive or that Florida is not often in the van of regulatory innovation. I just don't know. I know in many things Florida was first. I just don't know if Florida was first on this.

Hearing Exhibit - 00007955

Q. Page 23 of your testimony, lines 4 to 6, and that's your direct testimony still.

A. Yes. 4 through 6, do you want me to read it?

Q. Please.

A. "During 2008, approximately 51 percent of electric sales were attributable to residential customers, with 43 percent from commercial and 6 percent from industrial and other users."

Q. Now, going back to your WEA-15, did you compare the customer mix of FPL to the customer mix of the IOUs listed in your exhibit WEA-15?

A. No, I did not when I selected them because I used these objective risk measures. Customer mixes are generally reported in the financial statements and on the Value Line sheets, and I am generally aware because of other research that I have done for industrial groups that Florida Power & Light has more residential and fewer industrial customers or load than other utilities.

Q. Dr. Avera, in your opinion which revenue stream is more at risk -- and when I say "at risk," an opportunity to leave the system -- revenue derived from residential customers or revenue derived from industrial customers?

Hearing Exhibit - 00007956

A. Well, I think you are asking two questions, which customers have the most risk and then which are most likely to leave the system. And several years ago we did a study for ELCON, which is a national organization of industrial consumers on the issue of customer mix risk. And our finding was that it was not an important driver of risk, that residential customers, commercial customers, and industrial customers each have their own unique set of risks.

Now, the thing about an industrial customer, they're in big chunks. So if you have an industrial customer leave, that one customer has a more material impact than if one of your millions of residential customers shuts down their house.

Also industrial customers generally have the opportunity to do things like cogeneration or self-generation and decrease their reliance on the retail electric supplier.

But residential customers have their own set of risks. Typically you have more problems with bad debts with residential customers. If you have a situation of dramatic housing problems as we have today that are impacting Florida particularly strongly, then that comes through the residentials

Hearing Exhibit - 00007957

particularly. So each customer class has its own set of risk, and the risk associated with a customer class change over time.

But in general my opinion based on my research and reading is that customer mix is not a major driver of risk. At various times it can affect the risk of a particular company.

Q. I'm going to ask you to turn to page 67 of your direct testimony and to lines 5 to 7.

A. Yes. Do you want me to read them?

Q. Please.

A. "As documented earlier, the major rating agencies have warned of exposure to uncertainties associated with political and regulatory developments, especially in view of the pressures associated with large capital expenditure programs and the potential for high and volatile commodity costs in wholesale markets."

Q. I am sorry. I must have told you the wrong page. It is page 67.

A. Oh, excuse me. Okay. 67, and then which lines?

Q. 5 to 7.

A. This is a quote from Fitch. "Regulatory risk remains a recurring theme for this year's

Hearing Exhibit - 00007958

outlook, as the pressure of a weak economic backdrop could result in political pushback to rate increase requests."

Q. And let's clarify. When they're saying "for this year's outlook," which year is that?

A. I believe this is looking -- let me check my footnote, which is, -- this is the 2009 outlook published on December 22, 2008.

Q. Is this regulatory risk unique to FPL or is it systemic to other IOUs represented in the companies in your Utility Proxy Group?

A. I think it is systemic. One of the risks of being a regulated utility is the regulator determines your prices and determines the business decisions that you make in many areas, unlike non-utility companies that are free to change their prices, abandon markets as it suits their strategy. So regulation is a risk that goes with being a utility.

Q. Would you agree with me, then, that if regulatory risk is systemic to the industry, that any risk associated with regulatory risk is already incorporated in the returns indicated by your various market models?

A. It is incorporated to the extent that

Hearing Exhibit - 00007959

the market models, you know, meet the assumptions and the requirements of the application of those models. I agree that regulatory risks are built into investor expectations.

I think it is important -- and this is in the part of my testimony where I'm kind of summarizing my recommendation. I think Florida has enjoyed a very high regard in the eyes of investors. It is viewed as one of the most constructive and progressive jurisdictions. I think if a decision were made in this case that was inconsistent with that history, I think it would have significant effects on the risk that investors perceive not only for FPL, but for other utilities that operate in Florida.

Q. Let's stay on page 67, and I want you to read aloud lines 12 through 15, which is, I believe, another quote from Fitch.

A. Yes. "Maintaining a supportive political and regulatory environment in Florida that permits full and timely recovery of utility capital investments, commodity costs and storm recovery is important to the maintenance of the current ratings."

And that is a quote from Fitch, a report

Hearing Exhibit - 00007960

on Florida Power & Light Company on February 12, 2008.

Q. Do you believe that through the Florida Commission's implementation of the fuel cost recovery clause, the nuclear cost recovery clause, and the various means of storm cost recovery, that the Commission has provided FPL with a supportive regulatory environment?

A. I do. I think the Commission has been supportive, and I think that support and the investor confidence has paid off for customers in terms of the ability of FPL to issue bonds at relatively low yields compared to other utilities, those that we were talking about earlier today. That's a win for the customers because that locks in low cost, relatively, for the next 30 years. So I think the actions of the Commission have been constructive, and I think they have paid off.

And what Fitch is saying here is their current rating is predicated upon that supportive regulation continuing. If this case were to result in something inconsistent with that history, then I think the financial strength and the ratings could be compromised.

Q. Does the investment community see the

Hearing Exhibit - 00007961

Commission's decision in the TECO rate case as supportive of the regulatory community?

A. Well, I really haven't seen enough and I haven't studied the reactions to the TECO decision to make an assessment.

You know, I think it will be important that whatever the Commission does to FPL is consistent with investors' understanding of the relationship between TECO and FPL, because I think FPL has significantly a greater risk exposure and significantly more financial need for strength than I believe TECO has.

Mr. Pimentel talks about that in his rebuttal testimony, but I'm not in a position to comment on whether the TECO, how that -- other than the investor expectations.

The fact that I haven't seen, you know, it hasn't been highlighted, means it probably isn't too out of character, but I can't go further than that.

Q. I'm probably not going to use the correct terminology, but how long after a Commission decision do you begin to see the repercussions, the comments in S&P and in Moody's and in the investment community?

Hearing Exhibit - 00007962

A. Well, I think it depends, first of all, how important the utility is, you know, in terms of its impact on the investment community, because obviously a company that has many investors, like FPL, is likely to get more attention than a company that has fewer investors like TECO.

I think the effect is also kind of how dramatic the news is. Is it new news or old news? So that when there is a decision that is really contrary to investor expectations, it generally gets noted, sometimes even at the level of the front page of *The Wall Street Journal*. When a decision is consistent with investor expectations, it generally gets buried and not as much attention. And certainly sometimes regulatory decisions, it is not obvious what their implications are when they're first released.

I have been involved in a lot of regulatory cases, and sometimes you don't really know what happened until long after the dust settled. So the implications for the financial community are not always in the overnight clippings.

Q. It is my understanding, Dr. Avera, that TECO is rated BBB by Standard & Poor's; is that correct?

Hearing Exhibit - 00007963

A. I believe so. Let me double-check. It is BBB- is their corporate S&P rating.

Q. And FPL is rated A?

A. Yes.

Q. Does this mean Standard & Poor's believes FPL is less risky than TECO?

A. I believe it believes the bonds are less risky, but the reason they're less risky is because of the capital structure and the other actions FPL has made to offset apparent risks.

Mr. Pimentel in his rebuttal has a discussion that compares the risk of TECO to FPL in terms of the business characteristics. And he has an exhibit which I think is quite dramatic in pointing out the risk that FPL has that TECO does not have. So I think the fact that FPL has a higher bond rating is reflective of FPL's strategy and strong balance sheet to offset these risks.

Q. Okay. In your opinion what else could the Florida Commission do in terms of providing a supportive regulatory environment than the clauses that we've talked about previously?

A. Well, again, I think that's a big question in terms of -- you know, the first thing I would say is it is working. The Florida regulatory

Hearing Exhibit - 00007964

environment is well regarded. It obviously supports a solid bond rating for FPL that allows it to issue securities at a time when many other utilities were not even able to access the market. It allows FPL to enter into hedges and other financial arrangements on favorable terms. And it has allowed FPL to issue bonds that spreads the Treasuries, which are very attractive relative to what other utilities have been able to achieve.

So the first counsel would be do no harm. And that would be to continue the kinds of policies that the FPSC has had in place, the fuel recovery, the support of nuclear power, the recognition of things like the effect of off balance sheet obligations on capital structure.

So I don't know -- I don't feel comfortable talking about additional actions. I think the main message that I would make to the Commission as a former regulator is you've got something here that has received national recognition and that has benefited the customers and I think you ought to continue it.

Q. I keep trying to make you a commissioner, don't I?

A. And others have too and I've always --

Hearing Exhibit - 00007965

(Laughter.)

Q. I would like for you to turn to page 68 of your direct testimony.

A. Let me say, since you invited me to be a Commissioner --

Q. Okay.

A. -- I do think it's, you know, the investment community focuses -- a rate order is a very complex thing. It has many, you know, it's sometimes hundreds of pages and all kind of special language and acronyms, but there are a few numbers that investors notice and compare. One is the return on equity. They know 11.25 is higher than 11, and they know that 12.5 is higher than 11.25. And they know capital structure. They know that a higher equity ratio is good for investors, a lower equity ratio is bad for investors.

So I think in fashioning what constructive regulation would be in Florida, attention should be paid to those parameters that are subject to objective comparison.

Q. Okay. Now let's turn to page 68.

A. All right. I am there.

Q. Okay. I think on that page it talked about my favorite, the cost adjustment clauses. Is

Hearing Exhibit - 00007966

it your testimony that the availability of cost recovery clauses and other adjustment mechanisms are valuable means of mitigating risk to IOUs?

A. Yes, they are.

Q. And let's flip over to page 69 of your direct testimony.

A. Yes.

Q. Is it your testimony that the mitigation and risk afforded by cost recovery clauses and other adjustment mechanisms is already reflected in the cost of equity estimates indicated by your models?

A. Again, to the extent that the models have accurately captured investor requirements. The models are at best a rough tool. That's why I think you need to use several and crosscheck and then confirm their reasonableness against things like non-utility models that incorporate a whole different set of market characteristics to firms that have objectively the same risks.

But I think investors care about, they analyze the pass-through mechanisms, and they are reflected in bond ratings and investors' assessment of risk.

Q. Okay. I want a little bit more explanation on exactly how the risk mitigation is

Hearing Exhibit - 00007967

already reflected and how it is already reflected in your recommended return on equity range.

A. Well, let's look at DCF. The discounted cash flow model uses the price of the stock, which investors in efficient markets bid up and down, so that it reflects the risk and expected return.

So to the extent that we have captured the expected return through our dividend yield and growth rates, we have captured the risk requirement return of investors. That if our model has captured investor expectations correctly and our model has captured investor required returns correctly, then we have captured what investors require for a given level of risk.

Similarly, our capital asset pricing model, to the extent that we have captured the relative risk through the beta and we have captured the required excess return to the market through our estimate of the market risk premium, then we have captured the return that investors require for the given level of risk with our capital asset pricing model estimates.

I think checking those estimates against what investors expect utilities to earn, as we did in our expected earnings, confirms we are in the

Hearing Exhibit - 00007968

right zone of reasonableness with our estimates. And I think our look at comparable risk non-utilities where we have a different set of risks, but they all boil down to the same objective measures, also confirms that we are in a reasonable range in terms of our estimate of the required return.

Q. Okay. Let's go back to -- you've talked about the benefit of the cost recovery clauses and that they're already reflected in the indicated returns of your equity models because these benefits are systemic to the industry.

Does it also hold true that costs associated with the risks that we've talked about that are systemic to the industry are also reflected in the indicated returns of your equity models?

A. Ms. Bennett, I kind of disagree with your characterization. It was approximately correct, but I think it is important we get it exactly correct.

Q. All right. Let's do that.

A. To the extent that the models accurately capture investor requirements, then we have captured investors' return requirements for a given level of risk. And that risk includes all of the relevant

Hearing Exhibit - 00007969

risks, including the pass-through mechanisms. And it is not just for the industry, it is for each individual company, because we do a DCF for each company and we do a capital asset pricing model for each company.

So to the extent that our models have accurately captured what is going on in the market, then we have captured what investors require given their risk assessments of each individual company.

Q. Okay. Let's go back and talk about what I call the GBRA and everybody calls the G-B-R-A, generation based rate adjustment. And we've talked about that you are familiar with that. Are you aware that it came about in a settlement negotiated between FPL and the intervenors in the 2005 rate case?

A. Yes, I am.

Q. To your knowledge, do any of the companies in your Utility Proxy Group use a similar GBRA mechanism?

A. I think there are mechanisms that are similar in their effect in other states, as we discussed. So I don't think a mechanism that allows a company to recognize its investment in generating capacity between rate cases is that unusual. And I

Hearing Exhibit - 00007970

think to the extent that a mechanism like that affects investors' perceptions, as we discussed a few minutes ago, those perceptions are reflected in the analysis we've done with the DCF and CAPM model.

Q. Okay. Can you give me specific examples of utilities in your Proxy Group that have similar GBRA mechanisms?

A. I did an analysis for one of the interrogatories that has kind of an assessment of the different pass-through clauses of the companies in the group and maybe I can find that.

But, you know, a few minutes ago we talked about Virginia, which Dominion operates largely in Virginia; Indiana, Vectren operates in Indiana; Duke operates in Indiana. We talked about California, Sempra, and how they operate in California. So these companies operate in jurisdictions that I believe to have similar mechanisms.

Q. Are the states that you mentioned that have the GBRA mechanism or similar mechanism, is that a statewide mechanism available to all utilities or is it limited to a utility within that jurisdiction?

A. Both. In some jurisdictions, like in

Hearing Exhibit - 00007971

Virginia, I believe the mechanisms may be legislative, that the legislature established some of the mechanisms. In other jurisdictions like California, I think they are by Commission rule, that the California PUC basically regulates its major electric utilities in lockstep. In fact, they have common rate cases to determine ROE. So I believe that is across the board statewide.

As to Indiana, what I believe has happened is as companies have come in for cases in the last several years, the mechanisms have been added. So those companies that have not had a recent rate case do not have these mechanisms. But I think with the Indiana/Michigan case that I was involved in last year, all of the major electrics in Indiana, including Vectren, had had Indiana cases.

Q. I would love for you to take a couple of minutes and see if you can't find that interrogatory response.

A. I have it. It is interrogatory -- there are really two that talk about it, the staff interrogatory 156, and then that references OPC's fifth set of interrogatories 259. So staff's ninth set, 156, cross-references OPC's fifth set, 259.

Q. We don't have OPC 259 in front of us.

Hearing Exhibit - 00007972

Does that give us specific documentation? I'm very curious about other utilities and other jurisdictions that use similar GBRA mechanisms, and I would like as much specific documentation as I can get my hands on.

A. Well, first, I understand that John Reed has testimony, he's a consultant that we see each other all over the country, I think has some testimony specifically addressing GBRA from the perspective of a rates guy. I'm a financial guy.

What I have is some information, a page that I gleaned from going through the 10-K reports and the annual reports of the companies in my Proxy Group and trying to summarize their discussion of the mechanisms that they have in place. And that's what is in OPC 259.

It does not specifically try to categorize these like the GBRA, but uses the language from the 10-Ks. For example, when we look at Dominion Resources, you know, we talk about adjustment clauses for environmental compliance and legislation permits, enhanced ROE for certain new generation projects.

So I think Mr. Reed is the better source of kind of specific comparison of the Florida GBRA

Hearing Exhibit - 00007973

with what may be available in other states.

Q. I'm going to go back to the set of documents that staff was going to use as exhibits in this deposition, and I want you to look at the one that is marked Nuclear Generation for Utility Proxy Group.

A. Yes, I have that.

Q. Since you relied upon Value Line in the preparation of your testimony, would you consider Value Line a reliable source for financial information on the companies it covers?

A. Yes. I think it has the advantage of having the, being published and widely circulated, and almost every -- well, every company that I work for takes Value Line, it is used by people in the companies. And if there is a material misstatement they generally catch it.

Q. Okay.

MS. BENNETT: I would like to have this Nuclear Generation for Utility Proxy Group, marked as Deposition Exhibit Number 4.

(Deposition Exhibit 4 marked for identification.)

MS. BENNETT: We can call it, short title, Nuclear Generation.

Hearing Exhibit - 00007974

BY MS. BENNETT:

Q. And could you go ahead and take a moment to familiarize yourself with the exhibit? You probably already have.

A. I am familiar, but I want to make one clarification. One column of this exhibit, the Currently Owns Nuclear Generation I think is the Value Line data. There is another column about New Nuclear Generation that I believe comes from other sources.

So my discussion of the Value Line data being kind of scrubbed by its wide circulation applies only to the Value Line data.

Q. Okay. And that would be that middle column?

A. Correct.

Q. Okay. Earlier you stated that you did not consider fuel mix in the determination of the companies to include in your Utility Proxy Group; is that correct?

A. That's correct because I used the objective risk measures published by the rating agencies and Value Line rather than, you know, individual chara- -- underlying characteristics of the companies.

Hearing Exhibit - 00007975

Q. Are you aware of how many companies in your Utility Proxy Group own nuclear generation?

A. Yes. I think this exhibit accurately depicts that, which there are four, five, six, seven, eight, nine, and ten; although I think with respect to Xcel and Sempra the nuclear is not very significant.

Q. But 10 of the 19 companies own nuclear generation, with two of them not having significant amounts of nuclear; is that correct?

A. Correct.

Q. And six of the companies in your utility are proposing to build new nuclear generation. Are you familiar with that?

A. I'm familiar with most of these companies, and I'm familiar that some of them have proposed. I'm not familiar with all of these proposals. So I just have to accept this column as being correct.

I know that Dominion and Duke and Progress and Southern have proposals at various levels of development. And FPL, of course.

Q. Well, with over half the companies in your Utility Proxy Group already owning nuclear generation and several more of the companies

Hearing Exhibit - 00007976

proposing to build nuclear generation, would you agree that whatever risk considerations investors may have regarding nuclear generation are incorporated in the market data you relied on in your cost of equity models?

A. I think as we discussed before, to the extent my models captured what is going on with investors and their risk requirements, they are reflected. I think in evaluating the requirements for FPL, I think the fact that it is dependent on nuclear reinforces the need to maintain financial strength because of the issues like the replacement power that you and I just talked about.

MS. BENNETT: We're at a crossroads now. I have got probably 30 more minutes worth of questions, and I know that South Florida Hospital has questions. It is noon.

Do we want to push through my questions and then take a lunch break, or do we want to do the lunch now? And I'm looking at the court reporter also.

THE COURT REPORTER: Now.

MS. BENNETT: Now? The court reporter is asking that we do lunch now.

MR. ANDERSON: We're fine with that,

Hearing Exhibit - 00007977

Lisa. This is Bryan.

MS. BENNETT: Thanks. Let's come back at five minutes after 1:00. Does that give everybody enough time?

MR. McGLOTHLIN: I will not be there for the afternoon session, so don't wait for me before you start.

UNIDENTIFIED SPEAKER: Same here, Lisa.

MS. GRIFFITHS: This is Meghan, that's fine with me.

MR. MOYLE: It's fine with me as well. This is Jon. Do we have any sense as to the amount of questions -- you said you have maybe a half an hour more. How much does South Florida have; do we know?

MS. BENNETT: Let's go off the record.

(Lunch recess.)

MS. BENNETT: Let's go back on the record.

CROSS EXAMINATION

BY MR. MOYLE:

Q. I'm Jon Moyle, and I represent the Florida Industrial Power Users Group. They're an intervenor in this case. I don't think we've had the privilege of meeting in person, but I want to

Hearing Exhibit - 00007978

ask you some questions and will introduce myself at the upcoming hearing.

The PSC has a mechanism that they ask witnesses to follow when giving testimony. I know you have given testimony before to the PSC, but they ask them to answer the question yes or no and then if an explanation is necessary to provide that explanation. I think it might move things along if we could follow that convention; is that agreeable?

A. Yes, sir, I'll do my best to answer your questions.

Q. Thank you. I wanted to follow up on some questions that staff had, and I think I got the understanding that you did not specifically review the generation mix for each utility represented in your Proxy Group; is that correct?

A. That is correct. I didn't do that for the purposes of determining their comparability and risk.

Q. Okay. And then the same thing with respect to you didn't specifically go in and review whether each of the utilities in the mix had a GBRA in place, correct?

A. That is correct. I relied on the general investor assessments of risk.

Hearing Exhibit - 00007979

Q. Right. I think you mentioned 10-K. That's what you were relying on to determine whether there was a GBRA?

A. No, that's a different question, Mr. Moyle. To select the Proxy Group I relied on bond ratings and Value Line assessments and betas and the availability of data.

Now, to respond to one of the interrogatories from OPC, I used 10-K and annual report data to summarize what was reported as to the adjustment clauses that members of the Proxy Group had.

Q. You didn't go to the California statutes or the California PSC Commission to try to find a rule or an order or a statute as to whether there was a GBRA mechanism in place, correct?

A. No. I have appeared before the California Commission on numerous occasions.

Q. I understand, and I'm just trying to ascertain where you got the information from GBRA, and it sounds like you looked at SEC filings and other company documents, not documents that are coming from Commissions or Legislatures, correct?

A. That is correct.

Q. And the same question with respect to

Hearing Exhibit - 00007980

fuel recovery clauses, you didn't in your Proxy Group go in and specifically examine the fuel recovery clauses of each utility in the Proxy Group, correct?

A. That is correct.

Q. And then the same question with respect to purchased power agreements, you didn't go in and specifically examine the purchased power agreements that were in place with utilities in the Proxy Group?

A. That is correct.

Q. Do you know -- a lot of your testimony relates to ROE, or return on equity for the record. Do you know how much each hundred basis points of return on equity in FP&L's system represents in revenue requirements?

A. I believe somewhere in the neighborhood of $133 million in revenue requirements for the whole system.

Q. In your testimony I think you suggest a range of 12 percent to 13 percent ROE; is that correct?

A. That's my reasonable range, and then Mr. Pimentel selects a figure within that range.

Q. So just so we're clear then, the

Hearing Exhibit - 00007981

difference, if the Commission goes with 12 percent rather than 13 percent, it is $132 million less in revenue requirements than if they went with 13 percent, correct?

A. Yes, that's the arithmetic.

Q. And you could just apply that mathematical calculation, you know, on down. If they went with 10 percent rather than 13 percent, it would be 133 million times 3, correct?

A. Well, I am not completely -- there might be some threshold at which the revenue relationship would change, so I'm not the expert on that. I got that from the company officials. So I'm not sure the same difference would be preserved across all levels of ROE.

Q. So you think there might be a difference between the amount of money that would represent a percentage point between 12 and 13 as compared to a percentage point between 10 and 11?

A. I wouldn't know. There are so many interrelationships in the revenue requirement formula that I just wouldn't want to speculate. The 133 million is a number that came out in my discussion of company officials, but if you want to know the exact sensitivity, you will have to talk to

Hearing Exhibit - 00007982

somebody more in tune with the revenue requirement model.

Q. Who would that be?

A. Mr. Pimentel might know, but I suspect he would have to defer to people in the accounting area because there are so many interrelationships in the revenue requirement.

Q. And to talk a little bit about ROE, you are of the view that a high ROE helps sustain FP&L's financial strength, correct?

A. Well, I think it contributes. I think the capital structure is also very important in maintaining financial strength, as well as the general support that the Commission gives through its implementation of the adjustment clauses and its policies relative to giving investors comfort that there is a consistent and reliable regulatory framework.

Q. And I don't have nearly the amount of training or education that you do on matters of economics, so let me run this by you and you tell me if I am correct or incorrect in this question, if I could.

With respect to having the ability to earn a higher return, from an investors'

Hearing Exhibit - 00007983

perspective, that's favorable if they're considering issuing debt because it would provide, assuming the utilities can earn money, it would provide more cash flow as compared to a lower ROE; is that right?

A. Well, that's correct if you put the important economic words "all else being equal."

Q. Let's insert that into the question.

A. Right. Because investors are concerned about will they get their money back on time and in full. And that depends on the company generating enough cash flow, a large part of which is the allowed ROE. But it is important and part of your question, and I want to highlight, that the company actually have the ability to earn that, not just be a posted price, that it be an opportunity to earn a reasonable ROE.

Q. They currently have an opportunity to earn a reasonable ROE, don't they, in your opinion?

A. Well, currently the regulatory, for regulatory purposes the ROE is 11.75, but the settlement in 2005 specified that number. There were a lot of moving parts to the settlement, so it was not that the ROE was used to determine the rates. The rates were agreed to and then the ROE was decided as a part of the overall stipulation.

Hearing Exhibit - 00007984

But based on our analysis 11.75 is not high enough today, that the company should have an opportunity to earn between 12 and 13.

Q. I appreciate that. I guess the question I was trying to have answered was whether you are aware of anything presently that precludes them from the opportunity to earn a fair return as established by the Commission?

A. Well, I would note that the company last year was able to earn, according to the report with the PSC, 10.83 percent. So even though the nominal for regulatory purposes was 11.75, they weren't able to earn that.

Q. Do you know, did FP&L go into the debt markets in 2008?

A. Yes. There was earlier questioning about an interrogatory that had a series of recent debt issues. Let's see. Let me get that. But I know there was at least one in 2008 and one in 2009. And I understand from reading the 10-K and Mr. Pimentel's testimony that there was also short-term financing during 2008.

The interrogatory, staff's ninth, number 123, has a listing of long-term debt issuance, one of which was in January of '08.

Hearing Exhibit - 00007985

Q. And what was the coupon rate in that issuance?

A. The coupon for that issue was 5.95 percent.

Q. And how much was secured?

A. Well, the amount was $600 million. Again, as in my discussion with Ms. Bennett, it was sold at a slight discount so that the yield at maturity was greater than the coupon and, therefore, the proceeds would have been a little bit less than the $600 million.

Q. And so FP&L did this last year with their return on equity being 10.8 percent; is that right?

A. The 10.83 was for the year 2003, so investors wouldn't have known that in January of 2008.

Q. 2008 we're talking about, right?

A. Right. So you don't know what you are going to earn in 2008 until it is over and the books are closed. So that information would not have been available to investors in January of 2008.

Q. Do you know what debt rating FP&L maintained in 2008?

A. An A rating.

Hearing Exhibit - 00007986

Q. And that's the same as it is today?

A. Yes.

Q. One of your exhibits -- let me refer you to it here and bear with me.

Exhibit 11, could you just briefly tell me the purpose of that exhibit?

A. Exhibit 11 is the Capital Asset Pricing Model Analysis that I did for the Utility Proxy Group. So what you have on the left-hand column is the 19 utilities in the Proxy Group. Then to do the CAPM you first need to calculate an expected return on the market. So we do that by taking the dividend yield for the 346 companies that pay the dividend in the S&P 500, the projected growth, and then came up with a cost of equity, reference a risk-free rate, which is a Treasury 20-year security of 3.2 percent.

Q. Right.

A. That means a risk premium that investors who had invested in the market would have expected to earn an extra 10 percent by bearing the risk of holding the S&P 500 as opposed to the Treasury bond.

And then the CAPM theory is that the investors' required return for each security is proportional to the beta, which is a measure of risk of that security. So you multiply the beta times

Hearing Exhibit - 00007987

the market risk premium and you come up with an implied cost of equity, and those are shown in column G.

Q. Okay. The implied cost of equity, is that synonymous with ROE?

A. Well, not really. I mean, it is an indicator of ROE, but it is an implied using this model. So these are estimates. They are not an ROE in the same sense as the 10.83 that we were talking about, which was an actual earned ROE. So this is a model estimate of what, according to the model assumptions, investors require.

Q. And just so we're on the same page, I understand one being a projection and the other being an actual, but cost of equity and return on equity, the figures as represented in that last column would be synonymous with return on equity as a term; is that right?

A. Only loose- -- no. Loosely, return on equity as we use the term is applied to some earnings base, like book value or rate base. These are implied investor returns. So they are on market value, not on book value.

Q. Okay. But the figures you have in that exhibit would be what you would expect an investor

Hearing Exhibit - 00007988

to realize with their capital to invest it?

A. If they invested in the stock in the marketplace, not if they invested in the assets of the utility.

Q. And the average is 10.5?

A. Yes, sir.

Q. You would agree, would you not, and I think you've mentioned the Hope Supreme Court opinion in Bluefield, that in order to determine an ROE, that ultimately judgment has to be applied; that it's a matter of judgment, is that right?

A. Yes, it's a matter of judgment in implementing the models. My reading Hope and Bluefield as an economist, not as an attorney, Mr. Moyle, is that no return can be set that does not equal that of comparable companies in the same geographic area, what they are able to earn and also that would maintain the financial integrity and access the capital markets of the utilities.

So those are not judgments. The applications of these models to meet those standards are judgments.

Q. The models, the CAPM model, it has some irregularities or some conditions such that sometimes the results are not reliable; is that

Hearing Exhibit - 00007989

right?

A. That's right. And as I say in my testimony, we may be in one of those times right now because of the depressed Treasury yields and the flight to safety that investors have abandoned private capital and gone to the safety of Treasuries and that's caused the Treasuries to drop to unprecedented low levels.

So this 3.2 Treasury yield is an extraordinarily low Treasury yield by historical standards, and I think that undermines at this point in time the relative credibility of the CAPM.

Q. And the DCF model, that also has some peculiarities or irregularities that exist with it, correct?

A. Well, I don't know if I would call them peculiarities or irregularities. It requires assumptions, that you are able to replicate investor expectations as to what cash they're going to get in the dividend and what cash they're going to get through growth. So I think the theory is pretty clear and regular. It is the application that you have to be able to get the data to apply.

Q. And we may be talking past each other a little bit. I think in your testimony on page 8 you

Hearing Exhibit - 00007990

reference weaknesses capable of providing unreliable information with respect to the methods; is that correct?

A. Let me check that reference. You say it is on page 8?

Q. 7 through 12.

A. Yes. What I say there is the methods require different inputs and assumptions and investors may not act. We know that investors use many different methods in making their decisions about their money, so one single method may not be able to replicate what investors are requiring. That's why I believe, as I have done here, to use multiple methods.

Q. Okay. And the Commission when it's making its judgment as to the appropriate ROE, you would agree that they will take information provided by experts in this area and ultimately reach a conclusion as to the proper and fair ROE, correct?

A. Yes. They will consider all of the information that is put before them and hopefully make a wise decision.

Q. All right. And you don't have any quibbles or concerns about the expert qualifications of the other witnesses that testify regarding a

Hearing Exhibit - 00007991

reasonable ROE in this case, do you?

A. No. This is not our first rodeo. I have been involved with both of the primary witnesses, Mr. Baudino and Professor Woolridge, in numerous cases and numerous jurisdictions and I regard them as honorable men.

Q. And they have ROE recommendations that differ from yours, correct?

A. They do.

Q. And ultimately, back to the question of judgment, it will be a matter of judgment for the Commission as to what the appropriate ROE is, correct?

A. That is correct. That's why I have laid out the basis of my opinion and they have laid out their opinion, and I have explained in my rebuttal testimony why I believe my opinion is more reliable, reasonable, and relevant than theirs.

Q. Okay. And if the Commission said "We think a reasonable ROE is 10.5 percent based on the information that we have before us," you would possibly disagree with that judgment, but you wouldn't necessarily question its soundness, would you?

A. I wouldn't question its soundness. I

Hearing Exhibit - 00007992

think such a decision would be a shock to the investment community and would have unfortunate ramifications for the company, its customers, and the reputation of the FPSC.

Q. So is it your testimony that you believe a 10.5 return on equity notwithstanding the fact that FP&L earned 10.8, I guess is what you said previously, but a 10.5 conclusion would damage significantly and materially the PSC's reputation in the view of the investment community?

A. Well, first let me say it depends on the other characteristics of the order. But as I discussed with Ms. Bennett, the ROE is a very visible part of the decision. And I think investors having seen, for example, what the Commission has allowed in the past, what the Commission allowed in TECO of 11.25 earlier this month, I think if they were to see a lower result for FPL, who has been operating under an 11.75, and when TECO had been operating under 11 and went up from their previous earnings, and if FPL were reduced, I think that would be a matter of concern for investors.

I can't -- you know, they will make their decision, and the best I can do, as I have done, is try to put myself in their position, and I

Hearing Exhibit - 00007993

believe that would be the outcome.

Q. Are you there?

A. Yes.

Q. I'm having a little difficulty hearing you. Are you there?

A. Yes, I am.

Q. Okay. You just broke up. I think I got most of it.

I want to --

MS. BENNETT: Jon. Excuse me, Jon. This is Lisa Bennett. We didn't hear any of this at the PSC and the court reporter could not get any of your last question. You're breaking up.

MR. MOYLE: Let me change phones for a second. Hold on.

Is this better?

MS. BENNETT: Yes. Thank you.

MR. MOYLE: Sorry about that.

BY MR. MOYLE:

Q. I want to just spend a couple of minutes talking about the interplay between return on equity and the capital structure. You said in response to a question from staff that oftentimes the investment community when they get a rate order looks to what

Hearing Exhibit - 00007994

the authorized ROE is and what the capital structure is; is that correct?

A. Yes.

Q. All right. And the investment community would consider capital structure which authorized or had higher equity as compared to debt to be favorable, correct, because it is less leveraged?

A. Well, yes. Generally, again, we have to insert "all else being equal." And I need to say, Mr. Moyle, that -- I want to make sure the record is clear. In responding to Ms. Bennett I said that the ROE and capital structure are noticed because they are numbers that everybody can identify with, but I didn't mean to suggest that's the only part of a rate order that is significant to investors. I think they consider all the aspects of the rate order. But those two are very visible because they are numbers.

Q. And you would agree that in making judgments about the impacts that there could be a correlation between those two, correct? For example, if there was an ROE that was not as high as people might have been expecting, but a capital structure that allowed additional equity to be in place, that those might offset each other in a

Hearing Exhibit - 00007995

general sense, correct?

A. Well, I think it depends on the facts and circumstances, Mr. Moyle. You know, generally utilities are commissions and investors expect commissions to recognize the actual capital structure that will be in place when rates are in effect. So to the extent that commissions deviate from the actual capital structure, I think that is of concern.

Now, generally, as I discussed with Ms. Bennett, less leverage, less financial risk, all else being equal, is favorable to both equity and debt investors. So more equity, less debt in the capital structure, all else being equal, tends to reduce risk. But in evaluating a rate order, one of the considerations is are we asking the utility to change their capital structure from what it is and is expected to be.

Q. One of the reasons for having a high ROE is, I believe, if I'm reading your testimony correctly, to have the ability to attract capital; is that right?

A. Well, the ROE is a consideration in attracting capital because people are not going to invest their money unless they expect to get a

Hearing Exhibit - 00007996

reasonable return. And if the ROE is not sufficient to attract money to maintain financial integrity, it is not, does not meet the Hope and Bluefield test. And people are not going to invest if they can get a higher return for less risk somewhere else. So to get money from customers -- I mean from investors, you've got to offer a return that is commensurate with risk.

Q. Wouldn't it make sense that a company that has more risk, say a lower rating, if I were an investor, that I would seek a higher return in investing in a company with a lower rating as compared to one with a higher rating?

A. No, I don't think that necessarily follows because there may be more to the story than the bond rating. So I can't agree that we can just look at bond rating and from that make an inference about the ROE.

Q. How about if I ask that question with the insertion of all things being equal, all other things being equal?

A. I can't agree even with that, usually -- or that economic necessary addition, because bond rating is a measure, it is a robust measure, but it is not the only thing that investors consider.

Hearing Exhibit - 00007997

Q. We've spent a little time talking about risk. Risk is an important consideration to investors, correct?

A. Yes.

Q. And I think you were making some comments about Dominion Power and risks associated with coal. Did I hear you correctly to indicate that you believe that they had addressed risk prudently by entering into long-term contracts to fix prices of coal; is that right?

A. No. I didn't -- I don't remember exactly characterizing it that way. What I said was that they had made decisions which they thought were prudent to enter these long-term arrangements. And so they have structured their energy arrangements based on long-term contracts and more concentration on coal, less concentration on natural gas, than FPL, for example.

Q. All things being equal, is it fair to say that a long-term contract which establishes a fair price is less risky than not having such an agreement in place and being subject to market fluctuations?

A. I don't think you can -- I wouldn't feel comfortable generalizing that way, Mr. Moyle,

Hearing Exhibit - 00007998

because when you have a long term contract, you have an obligation to make payments. For example, in the case of FPL's long-term power contracts, they have to make payments whether they use the power or not. So long-term contracts involve long-term commitment.

Now, as the world turns out, they may be good or they may be poor depending on what happens. So I don't think it is as simple to say long-term contracts always reduce risk. They do reduce month-to-month and year-to-year volatility when you are purchasing most of your, a supply of a commodity or a source of energy under those long-term contracts.

Q. Is it your testimony that Florida Power & Light purchased power contracts or what's known as pay contracts where they have to pay a certain amount whether they take the energy or not?

A. No, I'm not expressing that, but I do understand that they have a fixed capacity payment. So there is a payment that must be made each period. And it is those payments that the Standard & Poor's capitalized to come up with their imputed debt and that are reported on the financial statements according to the SEC.

Q. Fitch does not take a similar view as

Hearing Exhibit - 00007999

Standard & Poor's, does it, with respect to the impact of long-term purchased power agreements?

A. I'm not sure that it is the same position as Standard & Poor's. Fitch does not quantify purchased power agreements the same way Standard & Poor's does; but I believe they still consider them a material consideration.

Q. Do you know how Moody's treats them?

A. I think the same way as Fitch. It is a consideration in evaluating the company. They do not do it in a quantitative matter as Standard & Poor's does.

Q. Okay. And just so I understand, I mean, you can have a situation, could you not, with a utility where they may have a need, but rather than filling it with a long-term purchased power agreement, they opt to go in and buy short-term power, even overnight power, correct?

A. Yes. And in discussing the purchased power with Ms. Bennett, I pointed out companies that are located in areas with well-developed overnight markets, like those in the Midwest Independent System Operator, typically and routinely do those overnight-type deals and they also do seasonable exchanges. Some are summer peaking and some are

Hearing Exhibit - 00008000

winter peaking.

Unfortunately, FPL is not in a position to have those kind of hourly opportunities as fully developed and as ubiquitously available, you know, north, south, east, west, as the companies in the Midwest.

Q. Are you familiar with the Florida Broker Network or Broker Exchange?

A. Yes, I'm aware that it exists.

Q. And that provides for the sale of power of MOX entities in Florida, correct?

A. It does. But, again, and as you know from my resume that I spent seven years on the Board of Georgia System Operating Companies, so I'm very familiar with the difficulties of moving power from Georgia to Florida and vice-versa. And the geographic area from which the Florida companies can draw, especially FPL down here at the end of the peninsula, is much more limited than those companies that operate in an area of more robust transmission in many different directions.

Q. I understand. And just back on the short-term markets for a minute, you would agree that short-term markets and procuring power in short-term markets have risks associated with price,

Hearing Exhibit - 00008001

correct?

A. Say it again, please.

Q. That securing energy in short-term markets as we've been discussing, as compared to entering into a long-term purchase power agreement, that there is risk in going into short-term markets as it relates to price fluctuations?

A. There is risk and there may be availability risk. I mean, there is price risk, obviously, and there may be availability risk, particularly if you are in an area that doesn't have this fully developed regional market. And also, you know, one of the distinctions, if you enter into long-term contracts like FPL does, you have capacity payments. The short-term contracts are typically on a megawatt hour basis, so there is no separate capacity payment cited or required.

Q. Okay. And you would agree that a purchased power agreement, long-term purchased power agreement, if it is a fixed price arrangement, does not have price risk and it typically does not have availability risk, correct?

A. No, I don't agree. Usually long-term contracts have price adjustments based on fuel cost and other things, and I believe that may be the case

Hearing Exhibit - 00008002

for FPL. And then there is also -- you know, in entering a contract, you've got to be comfortable that there will be the capability to deliver.

In my experience there have been numerous occasions where power contracts have been defaulted upon. So even with a long-term contract there is some exposure to changes in prices and there is exposure to non-delivery.

Q. Are you aware of any long-term purchased power agreements that FP&L has in place that have been defaulted upon?

A. Thankfully not.

Q. Just a couple of further questions. There was some discussion about Value Line as compared to the AUS Utility Reports, and I think you said you don't have confidence in the AUS Utility Reports.

Are you aware of any commission not accepting the AUS reports because of unreliability concerns, or reliability concerns is probably a better way to state it?

A. I'm not aware of either way. I cannot recall a Commission either endorsing or rejecting AUS. I have plenty of experience with Commissions explicitly relying upon Value Line.

Hearing Exhibit - 00008003

Q. And I thought I heard you say that part of the quality control, that's my term, maybe not yours, but that there were a million sets of eyes that looked at the Value Line reports and if there were mistakes they were brought to Value Line's attention; is that correct?

A. Yes, sir, it is.

Q. I found that a little curious because I would think that as a business practice, having your readers bring corrections to your attention may not be the best way to get good data out there. Does that happen with some frequency? Does Value Line issue corrections and thank particular readers for bringing things to their attention that were incorrect?

A. They do make corrections. They don't generally thank readers. And I know that they try to minimize those occasions.

I had an opportunity to visit with the founder of Value Line, and he discussed this very issue. And they do the best due diligence they can, but when you are issuing these reports that have hundreds of numbers, over hundreds of pages, it is impossible to get every number right. And, therefore, having the feedback from subscribers is

Hearing Exhibit - 00008004

very valuable. And I know for a fact that Value Line does and has corrected errors.

They endeavor to minimize that, but it is a feature of the exercise that they do of taking information from 10-Ks, 10-Qs, the other SEC reports, company filings, and company press releases, and reducing it to a one-page summary. And human beings are human beings and they sometimes make errors, but I have confidence that Value Line minimizes those errors in their own efforts and then they're double-checked by the subscriber base.

Q. How do they bring errors to people's attention? Do they send out another notice when an error has been discovered? Have you ever gotten those kind of notices?

A. I have never gotten those notices, but Value Line has, in the back of -- every week they issue a Value Line report. And each edition covers a certain number of industries, and then they have a section that updates all of the industries they follow. And then after the pages that deal with particular companies, there are a set of little one or two paragraph blurbs that are updates of things that have changed, of new information, revised information, and that occurs every week.

Hearing Exhibit - 00008005

Now, seldom do those say, you know, our report for FPL Group had the wrong number, but if it is material, they would put it there. But three months later they issue another full report for FPL, and if they found an error, the full report will reflect the correction of that error.

Q. Did you check this section of Value Line for any errors with respect to any of the companies that are in the Proxy Group?

A. No, I didn't. I read the Value Line for each of the companies. As I mentioned earlier, Mr. Moyle, I have done either FERC or state cases for many of these companies, so I have a general familiarity with them and have used their Value Line sheets in their cases and no error has jumped up at me from that familiarity.

Q. And a couple of other questions. I think you had indicated previously in talking about purchased power agreements that you thought that there was material exposure to purchased power agreements with FP&L; is that correct?

A. Yes.

Q. And what is material exposure?

A. Well, my understanding of material is big enough to be noted in the financial statements

Hearing Exhibit - 00008006

or referenced in rating agency and other reports. And if you look at the SEC reports of FPL, FPL Group and FPL the utility, they report the purchased power arrangements, the total value of future capacity payments, the present value of future capacity payments, and you see the same kind of references in rating agency reports, although in Fitch and Moody's they're not quantified as they are in S&P.

So the fact that it is reported, I mean, my understanding of the SEC is that anything that is material to investors you must report in your SEC reports. And the purchased power arrangements for FPL are in those reports.

Q. Do you have an understanding or a view as to what you consider material exposure to purchased power agreements or are you just relying on what is reported to the SEC?

A. Well, I'm relying on what is reported, and also when you have something that is in the neighborhood of a billion dollars, as is the present value of the payments, the capacity payments under these contracts, I believe that would cross the materiality threshold.

Q. I have just a couple of additional questions.

Hearing Exhibit - 00008007

You point out, I believe, in your testimony that in making judgments about things like return on equity and capitalization structure, that the Commission should endeavor to try to ascertain current market conditions, correct?

A. Yes.

Q. Okay. And you would agree that the current market conditions today are materially different than they were in the third and fourth quarters of 2008, correct?

A. They're different in a number of respects. Some better, some worse. Unemployment is higher. The spread between Treasuries and corporates has gone down. But I think as the Federal Reserve reported yesterday, we're not out of the woods.

(Brief pause.)

MS. GRIFFITHS: Dr. Avera, this is Meghan Griffiths. Is anybody still on the line? I thought I heard you.

THE WITNESS: We're on the line here. Yes, I'm on it, but I haven't heard anybody here.

MS. BENNETT: We're here.

MS. PERDUE: Tammy Perdue is still

Hearing Exhibit - 00008008

here.

MS. BENNETT: Jon, did we lose you? Jon Moyle?

MS. ARMSTRONG: Yeah, Brian Armstrong is still here too, so it must have been on Jon's side of the connection.

MS. BENNETT: Well, what say you? Should we continue with our part of the deposition?

Well, maybe that's Jon Moyle back.

MR. MOYLE: Yeah. I'm sorry. I had a phone problem. My apologies. I think I was just about wrapped up.

BY MR. MOYLE:

Q. Mr. Avera, Avera is that right?

A. Avera.

Q. Avera. I'm sorry. We'll have to get that Mason-Dixon line thing squared away.

Mr. Avera, I just was asking you about market conditions. Have you read the Fed's statement from their meeting this Wednesday?

A. No, I haven't read it. I heard on CNN their characterization of it, so that is the basis of the statement that I made that they believe things were improving, but there are still risks and

Hearing Exhibit - 00008009

we're not back to anything that might be considered normality. So they decided to continue their policy of an extraordinarily low discount rate or federal funds rate and other support for the financial markets.

Q. You would agree that things are improving, wouldn't you?

A. In many respects they are improving, but --

Q. And would that also hold true with respect to access to capital markets?

A. Yes. But as the commenter on CNN said, "My neighbor and my brother-in-law is without a job, so I don't think they're improving." Yes, a lot of the downdraft and the fear of dramatic financial collapse has hopefully passed, but I think we're still in a very dicey period. And to my understanding, without having read it, but listening to the characterization of the Fed report, that was where they came out.

Q. One other question. My understanding of these discounted cash flow models and CAPM, they're devices that investors use to make investment decisions; is that right?

A. Well, some investors use them for some

Hearing Exhibit - 00008010

purposes, but really they're devices to try to understand investors' decision-making. An investor is trying to make money, and they're trying to invest in things that go up and bail out of things that go down.

What we're trying to do with these models is to get inside the heads of investors and figure out what return requirement they had when they were buying and selling securities.

So these models are useful not because it is exactly what investors do, but they allow us to take the information from capital markets and infer what investors require.

MR. MOYLE: Listen, thank you, Lisa, and all the other counsel for allowing me to go out of order. I very much appreciate the courtesy, and I will talk to you-all later. Thank you.

DIRECT EXAMINATION (continued)

BY MS. BENNETT:

Q. Dr. Avera, this is Lisa Bennett.

MS. BENNETT: Let me check with the court reporter and see -- can you go on?

THE COURT REPORTER: Yes.

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Hearing Exhibit - 00008011

BY MS. BENNETT:

Q. Are you ready to continue, Dr. Avera, or do you need a break?

A. We can keep going for a little while.

Q. Okay. Prior to the break for lunch, we discussed the benefits of FPL's strong financial position. Do you recall that, Dr. Avera?

A. Yes, I do, Ms. Bennett.

Q. I believe you testified that because of the strength of FPL's balance sheet it is able to issue long-term debt at attractive rates; is that correct?

A. Yes.

Q. And we also discussed the difference in bond ratings between FPL and TECO. Do you recall that discussion?

A. I don't remember if we did, but I certainly talked about that with Mr. Moyle.

Q. Because FPL has an S&P rating of a single A and TECO has an S&P rating of BBB, would you agree that FPL can issue a long-term debt at a lower interest rate than TECO can issue long-term debt of the same maturity?

A. Again, with the magic words "all else being equal," generally your issue cost is

Hearing Exhibit - 00008012

correlated with your bond rating at a given maturity.

Q. Okay. And because investors are willing to accept a lower interest rate for FPL's long-term debt, all things being equal, than an interest rate they would accept for TECO's long-term debt of the same maturity, does this mean investors have a lower required return for FPL's long-term debt than the required return for TECO's long-term debt of the same maturity?

A. Yes, as to debt. Investors are willing to put their money out for a long term with FPL for a lower compensation than putting their money with TECO. And that compensation is locked in for the life of the bond. Even though people buy and sell the bonds, the cost to FPL is that coupon, which is locked in.

Q. Well, if investors are willing to accept a lower interest rate on FPL's long-term debt compared to the interest rate on TECO's long-term debt due to the perceived differences in risks between the two companies, would investors also have a lower required return on equity for FPL than TECO due to the same difference in perceived risk?

A. No, that does not follow, because the

Hearing Exhibit - 00008013

debt risks are different from the equity risks. The debt holder is locked into a contract that they will receive the coupons. And the best thing that can happen to the debt holder is they will get all of those coupons on time and in full.

The equity investor has the residual list. That is all of the things that can happen good or bad through, in perpetuity. So the equity investor is looking at a different set of risks, and the equity investor does not enjoy the security that goes with being a bondholder. So I don't think you can leap from the observable benefits of a high bond rating in terms of lower debt cost to infer that the equity costs are lower.

Q. Okay. So let me understand. Credit ratings are useful for determining comparability for purposes of selecting proxy companies for use in ROE models, but credit ratings are not useful for ranking companies by risk for purposes of determining ROE; is that correct?

A. No, it is not quite correct. Credit ratings are useful in generally categorizing companies. So that's why I have used credit ratings to, along with other indicia, to develop my Proxy Group. But credit ratings take a relatively narrow

Hearing Exhibit - 00008014

view of the company. Their job of the credit rating agencies is to advise bondholders as to the risk of default that they face.

When we look to cost of equity, particularly in the context of regulation, we're looking at a broader set of risks and considerations. So bond ratings are useful as a -- because bond rating agencies do consider, you know, the relevant elements of risk such as the off balance sheet, the nuclear, the regulatory quality, all of those things that are relevant to investors. But you just can't go from bond rating to cost of equity because there is more involved in the equity holders' valuation.

Q. I'm going to stop you right here. We lost you for just a minute, and I'm not sure --

MS. BENNETT: Did you get all the words, or should I have you read it back?

THE COURT REPORTER: I'll read it for him, I mean where we stopped, where we had the break in the testimony.

MS. BENNETT: So, Dr. Avera, the court reporter is going to read back your answer and see if she got everything or if you are missing a --

Hearing Exhibit - 00008015

THE COURT REPORTER: We're missing a word.

MS. BENNETT: We are missing a word at least.

THE COURT REPORTER: "When we look to cost of equity, particularly in the context of regulation, we're looking at a broader set of risks and considerations. So bond ratings are useful as a -- because bond rating agencies do consider, you know, the relevant elements of risk such as the off balance sheet, the nuclear, the regulatory quality, all of those things that are relevant to investors. But you just can't go from bond rating to cost of equity because there is more involved in the equity holders' valuation."

So where you said "so bond ratings are useful as a --" We didn't get that word.

THE WITNESS: Rough cut. I would probably say it differently, but I wanted to be true to what I said at the time.

BY MS. BENNETT:

Q. Okay. I think I am going to turn now to the discounted cash flow model that you used, and I want you to turn to page 44 of your direct

Hearing Exhibit - 00008016

testimony.

A. Yes, I'm there.

Q. Is the application of the DCF model you have used in this proceeding consistent with the manner you applied the DCF model in past testimony?

A. Generally. I have refined it over time as I try to find ways to make it more reliable and reasonable. So one of the big changes that I have implemented is the way to deal with outliers. And I did that in part on my experience in a number of FERC cases and have refined it over time. It has been accepted by FERC, and I have been doing it in my state cases in recent years.

I don't know if at the time I did the case in 2005 we were using the method to eliminate unreasonable estimates from our DCF model. So that's the main change I have in mind. There have been other refinements over the years. I mean, when you have been doing this for 40 years, you learn things and you try to adapt and the markets change.

Q. Okay. When you remove outliers, do you remove the same number of results from the models?

A. No. I think that would be arbitrary and capricious, because what you are trying to do -- and I used to teach statistics and this is the benchmark

Hearing Exhibit - 00008017

of statistics. When you have a data point that you think is suspect, you discard it. Now, there is no reason to expect that you will have the same number of data points on the bottom and the top, so there is no reason to target eliminating the same number. You have different criteria.

On the bottom there is a very clear test of economic logic, which is investors would not invest in bonds for a return, or would not invest in stock if the return is not appreciably greater than they could earn in bonds of the same company. So we used kind of the observable bond rating to eliminate observations on the bottom.

On the top it is not quite as crisp, but it still makes sense. And we generally use the criteria that FERC accepted, which is the extreme outlier criteria, which is you look at the distribution of high numbers, and if it is around 17, and especially if you have numbers that just kind of cluster there by themselves, you eliminate those. So that's the criteria we've used on the high side. But we have not targeted eliminating, you know, one from one side and matching it with an elimination from the other side.

Q. Okay. Can you turn to page 48 of your

Hearing Exhibit - 00008018

direct testimony?

A. Yes.

Q. Beginning on line 15 you state that "In applying the DCF model to estimate the cost of equity, the only relevant growth rate is the forward-looking expectations of investors that are captured in current stock prices."

Did you use current market stock prices in your DCF analysis?

A. I used current market prices at the time I prepared my analysis.

Q. And when was that?

A. Well, that was in the first quarter of 2009, so early this year.

Q. Did you use forward-looking growth rates in your DCF analysis?

A. Right. Growth rates that were published at the same time. It is important that the observations be synoptic, which means observed at the same time. So at the same time we observe market prices, we want to observe what expectations were for investors at the time they paid those prices or received those prices if they were selling. So you need to line up in time the observation of the stock prices and the observation

Hearing Exhibit - 00008019

of the growth rates.

Q. Since you relied on current market stock prices and forward-looking growth rates in your analysis, would you agree then that the investors' expectations regarding risks faced by the electric utility industry are reflected in your application of the DCF model?

A. In theory they are because presumably -- and, again, when an investor buys stock today, the investor does not get the past. The investor only gets the future. So today's stock prices are correlated with today's expectations. So when we're doing an analysis in the first quarter of 2009, we want to line up the observed stock prices with the expectations at the time we observed the stock prices.

Q. Okay. Do you plan to update the results of your DCF model during the hearing in this proceeding?

A. At present I don't have any plans. I think it depends on discussions with the company and other matters, but at present I do not plan to update.

Q. Okay. I want you to go back to your Exhibit Number 7, WEA-7, that's attached to your

Hearing Exhibit - 00008020

direct testimony.

A. Yes.

Q. And do I understand correctly that the returns in the shaded boxes are not included in the calculation of the averages reported at the bottom of your schedule?

A. That is correct.

Q. But the 14.4 percent in row 8, column IBES, and the 7.9 percent in row 3, column First Call, those returns are reflected in the calculation of the averages reported at the bottom of the schedule, correct?

A. Yes.

Q. I'm going to ask you now to turn over to WEA-9.

A. I want to make sure, Ms. Bennett, that I answered your last question correctly. You were talking about line 9? Which line on WEA-7?

Q. I was talking about the row 8, column IBES.

A. Right. That was eliminated.

Q. And 7.9 -- I'm sorry. The ones that are not shaded are the 14.4 percent in row 8, column IBES, and the 7.9 percent in row 3, column First Call, those are not shaded and so they are included

Hearing Exhibit - 00008021

in the calculation, correct?

A. Well, I see the 14.4. But what is the other number?

Q. It is a 7.9 percent, and you will find it --

A. Yes, for Consolidated Edison, First Call was included if it is not shaded.

Q. Okay. And then let's move over to WEA-9. And I just want to make sure that the returns in the shaded boxes on that schedule, they are not included in the calculation of the averages reported at the bottom of this schedule either, are they?

A. That is correct.

Q. Okay. Next I want you to turn to the schedule that was provided to your attorney. It is titled Authorized ROEs for IOUs listed on WEA-15. Do you have that document?

A. I do.

Q. At this point I would like to have that marked as Exhibit 5 to the deposition, and we can call it authorized ROEs.

(Deposition Exhibit 5 marked for identification.)

//

Hearing Exhibit - 00008022

BY MS. BENNETT:

Q. Have you had an opportunity to familiarize yourself with that schedule?

A. I have.

Q. Are you familiar with SNL Research and Regulatory Research Associates?

A. I am familiar with RRA, yes.

Q. Okay. And the RRA for our court reporter is short for the SNL Research and Regulatory Research Associates, or just for Regulatory Research Associates.

Would you also refer to the company's response, to FPL's response to interrogatory number 129?

A. That's going to take a few minutes, I'm afraid.

Q. Okay.

A. Now would be a good time to take a break, if you were so inclined.

MS. BENNETT: I am so inclined. Let's come back at 2:30, or is that too much time?

MR. ANDERSON: Probably too much time, don't you think? Is 20 after okay?

MS. BENNETT: Let me ask the court reporter.

Hearing Exhibit - 00008023

THE COURT REPORTER: That's okay.

MS. BENNETT: Let's go 2- --

THE COURT REPORTER: 2:25.

MS. BENNETT: 2:25.

MR. ANDERSON: That's fine. That's fine.

(Brief recess.)

MS. BENNETT: We're back on the record.

BY MS. BENNETT:

Q. Dr. Avera, I've got you looking at interrogatory response number 129 and a staff prepared exhibit called, oh, I think we short named it Authorized ROEs. And my first question is: I understand you did not prepare the response to number 129, but do you have any reason to question its accuracy?

A. Well, question its accuracy as to the numbers maybe from RRA, but as I expressed earlier, it is very difficult to, in many cases, figure out how to interpret a Commission order.

So while I think RRA is an authoritative source and I use it, I think it needs to be used carefully because they're doing their best to try to sort out what occurred in a very complex case, especially when you have a settlement or a

Hearing Exhibit - 00008024

stipulation. So the data is what it is, but I don't necessarily agree with every input.

And as to the staff exhibit, for example, there are some cases that I was personally involved in where I find there are slight deviations in the information. So that's my reaction.

I did not prepare Mr. Reed's exhibit, and all I can do is read it as you would read it, that these are apparently RRA numbers.

Q. So you would agree, though, that Mr. Reed at least used the industry standard third-party data from SNL Energy and Regulatory Research Associates?

A. That is correct.

Q. And turning your attention back to the deposition exhibit we had just marked as number 5, can you compare that to WEA-15, your schedule 15, and would you agree that the same companies listed on 15 of your exhibits are listed on this ROE schedule, Exhibit 5?

A. Yes. Now, I believe it is the case that probably some of the subsidiaries did not have rate cases in the horizon that was covered by this exhibit. So I'm not sure that every jurisdiction for every operating company is reflected here, but I

Hearing Exhibit - 00008025

can agree that the companies that are reflected here are from my comparable utility group.

Q. Okay. I think this leads into my next question. Because some of the IOUs listed on WEA-15 operate in multiple states, they have been listed on this schedule separately for each state jurisdiction. Do you see that?

A. Yes.

Q. In your opinion is a company that has regulated operations in a single state, say like FPL Group in Florida, exposed to more regulatory risk or less regulatory risk than a company that operates in multiple states like Xcel Energy, Duke Energy, or Southern Company?

A. I think it is hard to generalize. One thing that is certainly true is if there is no diversification, if all of your eggs are in one basket, then your investors look to that state as the kind of sole basis for their assessment of regulatory risk.

Now, in some cases there are significant FERC jurisdictional revenues and assets, so some of these companies I know, because we have done FERC cases, the regulatory risk is not only diversified among several state jurisdictions, but they have

Hearing Exhibit - 00008026

significant exposure to FERC jurisdiction.

Q. Well, funny you should mention FERC jurisdiction, because on line item 23 on your Exhibit WEA-15 is Southern Power. Do you see that?

A. Yes.

Q. And would you agree this is a wholesale only utility regulated by FERC and not a retail IOU like the other companies listed on WEA-15?

A. That is correct. But all of the companies on this exhibit to a greater or lesser extent are FERC regulated. Southern Power, because it only has wholesale and no retail, is not subject to any of the five state jurisdictions in which it operates. It is subject only to FERC jurisdiction.

Q. Is it your testimony that the Commission should not consider currently authorized ROEs in the determination of the ROE for FPL in this proceeding?

A. Yes, that is my position.

Q. While you may believe certain information is not relevant to this proceeding, you would agree that the IOUs listed in Exhibit WEA-15 have authorized ROEs; is that correct?

A. I can't agree that all of them have authorized ROEs that can be simply stated. Many of these companies operate under stipulations or

Hearing Exhibit - 00008027

earnings plans where the authorized ROE does not have the same effect as an ROE that is set in a rate case where the revenue requirement is determined based on the ROE.

For example, the ROE from the settlement in 2005 for FPL, there is an ROE, but it is not the basis for revenue requirements. And my experience with some of these other companies is they have had cases where there is an ROE, but that is not the basis of their revenue requirements or there are features in the regulatory regime that allow them earnings above and beyond what the authorized ROE is.

Q. Okay. And would you agree, and I guess this would be subject to check, that the average authorized ROE for all the IOUs associated with the companies in your Utility Proxy Group is 11.1 percent?

A. I will agree that the number may be properly averaged when you take one entry and one vote. I don't agree that that is representative of the allowed returns under which those companies operate because, again, there are probably some state jurisdictions that are not represented here, it doesn't include the FERC jurisdiction, and I

Hearing Exhibit - 00008028

don't believe these numbers are completely reflective of what the allowed return is.

So I can agree with the numbers, but I think they must be interpreted carefully and have limited, very limited applicability.

Q. And if we took out the numbers with stipulations or settlements, could you provide me with the average return on equity for those remaining companies?

A. Well, I mean, there is a number presented here which I will accept subject to check, which is 10.77.

Q. And so you will check that for me and confirm?

A. Yes.

Q. Okay. Finally, if you considered only the IOUs identified on WEA-15 that had returns set by state regulatory commissions, outside of stipulations or settlements, since January 1, 2008, the average ROE is 10.27 percent, correct?

A. 10.27 is the number that is presented here.

Q. Would you agree with that number?

A. I mean, I agree that that may be the arithmetic result. I can't agree as to what it

Hearing Exhibit - 00008029

might represent as a significant or relevant number to the proceeding here.

MS. BENNETT: Very good. Thank you, Dr. Avera. I appreciate your time today. I know we've spent a lot of time, but I have no more questions.

THE WITNESS: Thank you, Ms. Bennett.

MS. GRIFFITHS: This is Meghan Griffiths with the South Florida Hospital and Health Care Association. Was there anybody else on the phone that was going to ask questions, or should I go ahead?

MR. ANDERSON: No, you can go ahead.

MS. GRIFFITHS: Okay.

CROSS EXAMINATION

BY MS. GRIFFITHS:

Q. Good afternoon, Dr. Avera. I have some followup questions to some of the topics that you discussed this morning and this afternoon.

Now, FPL's actual equity ratio is approximately 55.6 percent; is that correct?

A. Well, there are several ways of measuring equity ratio. There is the GAAP that is reported on the financial reports, there is the regulatory, and then there is what investors see.

Hearing Exhibit - 00008030

Q. My question is regarding the per books actual equity ratio.

A. Reported according to GAAP.

Q. Yes. Go ahead.

A. For 2007 it is 54.6 percent equity.

Q. Okay. And what is the actual amount of equity that FPL is proposing to use for ratemaking purposes in this proceeding?

A. Again, do you mean per books and taking out Commission adjustments or how are we going to express this?

Q. What is FPL's recommendation with respect to the equity ratio to use for setting rates?

A. Let me get to the MFR schedules.

2010 it is 47.93 percent, and that's from schedule D1A.

Q. Okay. With respect to the reference to the 59 percent equity ratio, what does that refer to?

A. I believe that the 59 is, if you make some adjustments to the GAAP, you can get to a 59 percent number. Mr. Pimentel goes through the various ways of presenting the capital structure in his rebuttal.

Hearing Exhibit - 00008031

Q. And just with respect to your understanding, though, do you understand that the company is proposing a 59 percent equity ratio to use for ratemaking purposes?

A. My understanding is there is a way to present it that comes to 59 percent, but that is not the way it is set out in schedule D1.

The problem we have here, and I think Mr. Pimentel does a good job of clarifying, is there are various ways of looking at your capital structure. There is the GAAP that is reported in the 10-K, which we just talked about; there are the adjustments that regulators make, which we also just talked about; and then there are the ways that investors would view the capital structure, making the kinds of adjustments that investors and rating agencies make.

Q. And I'm more interested in the equity ratio that will actually be used for setting rates, and that's the 59 percent, correct?

A. No. No. The equity ratio that is actually used to calculate the revenue requirement for 2010 is 47.93 percent and for 2009 is 48.29 percent.

Q. Okay. And it's your position, isn't it,

Hearing Exhibit - 00008032

the purchased power obligation should be counted as debt in the capital structure?

A. Not counted as debt. And I think this is a very important distinction between what FPL has done and what TECO and Progress did in the settlement.

What the position is, as I understand it, is the capital structure is reasonable in part because when you consider the purchased power obligations -- and I misspoke a minute ago. The total purchased power obligations have a present value of 4 billion, but if you do the Standard & Poor's adjustment of taking 25 percent of that, you get down to 1 billion.

But considering those purchased power obligations, for a number of years the PSC in targeting FPL's capital structure has targeted 55.8, considering those, making that adjustment, and the company has managed that target, and that target was part of the stipulation in 2005. So that capital ratio is the target.

The capital structure that is actually used for ratemaking is the actual capital structure that the company has with the adjustments that the Commission requires, and that's the 47.93 and the

Hearing Exhibit - 00008033

48.29 that we talked about.

Mr. Pimentel I think does an excellent job of clarifying this in his rebuttal.

Q. You also spoke earlier with staff counsel regarding how purchased power costs are recovered from customers. And do you agree, then, that FPL will recover their purchased power cost through a cost recovery clause; is that correct?

A. Yes, they will to the extent that they're considered prudent and necessary, but I think there is an expectation that FPL will recover those costs through time as they're incurred, with sometimes a lag.

Q. Since that cost recovery clause adjustment has been in place, are you aware of any specific categories of purchased power agreement costs that have not been recovered from customers?

A. There may have been an issue with replacement costs when the nuclear outages occurred, but as to just being disallowed because the purchased power contracts were improper, unnecessary, imprudent, I'm not aware of any disallowance.

Q. And you said replacement costs with respect to nuclear outages, is that still an issue

Hearing Exhibit - 00008034

today?

A. I mean, I think it is an exposure today, so I think there still is an issue when there is replacement power costs whether the company will recover them.

Q. Have you conducted any quantifications of revenue differentials associated with say the 55.8 percent equity ratio versus the 59 percent equity ratio?

A. Again, we need to be clear. The 55.8 is the benchmark based on adjusting for purchased power adjustments. The actual rates are set according to the schedules, 47.93 and the 48.29.

Q. I understand, and so let me just ask my question more generally, then. Have you conducted any quantification regarding revenue differentials associated with the various recommendations of the parties in this case with respect to the equity ratio?

A. No, I have not.

Q. Have you had any discussions with credit analysts or equity analysts to determine what effect different equity ratios would have on FPL's credit or equity rating?

A. I have not had any specific discussions

Hearing Exhibit - 00008035

for the purposes of this case. In the past I have had discussions with rating agency personnel and analysts and I know that the capital structure is very important to them.

I have not had a discussion specifically as to FPL in recent years, but I think if you read the analysts' reports and the rating agency reports it is pretty clear that they are keenly attuned to the capital structure and expect that the capital structure will remain strong in order to support their ratings and recommendations.

Q. I understand that. So would the answer to my question be, no, you have not had any discussions with credit analysts regarding FPL in recent years?

A. That is correct, I have not had personal discussions. I think I have read all the rating reports for the last many years for FPL and for the industry generally.

Q. Regarding the DCF range that you used for your Utility Proxy Group analysis, do you recall what that range was? Was it about 10.5 to 11.7 percent? Does that sound right?

A. I would prefer to try to find it. Do you know what page it is on?

Hearing Exhibit - 00008036

Q. You know what, unfortunately I don't have a page reference for you, but I'll be happy to give you a minute to look it up.

A. Yes, I prefer to look it up.

On page 55, my summary is at line 8 where I say: "After eliminating illogical low- and high-end values, application of the constant growth DCF model resulted in cost of equity estimates generally exceeding 11 percent and for FPL Group they range between 12.1 to 13.9 percent."

Q. Okay. And that is referenced in Exhibit WEA-7, correct?

A. Yes.

Q. Now, you said, and I believe this is in your rebuttal testimony in reference to the cases that you cited, that the most important factor in establishing a meaningful Proxy Group for you was to estimate investors' required return based on relative risk, not the source of the revenue stream; is that correct?

A. That is correct. We're trying to find companies that are comparable in risk in the eyes of investors.

Q. And that's why you don't limit your Proxy Group to companies specifically with utility

Hearing Exhibit - 00008037

operations, correct?

A. Well, I have two proxy groups. One is a Utility Proxy Group, the 19 companies. The other is a Non-Utility Proxy Group, the 66 large established corporations. So I have two proxy groups. One is utility as identified by Value Line, the other is explicitly non-utility.

Q. And I'm sorry. I should have referred to your second group. And that's the one that you base your recommendation on, correct?

A. Well, I base my recommendation on both of them. They both provide meaningful information and give cross-reference because you are diversifying away any specific industry effect when you look at the broader proxy group.

Q. With respect, though, to the issue of looking at utility only proxy groups, you rely on a FERC case that you were recently involved in to assert the proposition that you shouldn't just look at the source of the revenues of the company; is that correct? Is that the PEPCO case that you referred to?

A. No. I rely on my professional judgment, that what you are trying to do is find comparability in risk, which is not necessarily comparability in

Hearing Exhibit - 00008038

revenue or comparability in other dimensions, because the cases, as I read them, require comparability in risk.

What I cited the PEPCO case for is where FERC explicitly rejected a witness' proposal to use revenues.

Q. And in that case you offered, you were a witness in that proceeding; is that correct?

A. I think so.

Q. And in that case did you testify on behalf of the utility in that proceeding?

A. Yes.

Q. And that case was a transmission, involved a transmission only utility; is that correct?

A. It was not tran- -- it was the transmission operations of PEPCO.

Q. And so the Proxy Group that you used to make your recommendation in that case, did it include non-utilities such as the Non-Utility Proxy Group that you have recommended here?

A. No. We've been involved in a number of FERC transmission cases, and over the years FERC has made clear that the way they want to look at transmission is a regional grouping of companies in

Hearing Exhibit - 00008039

that region.

So PEPCO is in PJM, Pennsylvania, Jersey, Maryland Power Group. And for companies in PJM FERC has generally looked at the interconnected utility grids like the New York State Power Authority and the New England Independent Transmission Organization.

Q. So isn't it fair, then, to say that the dispute in that proceeding centered around whether it was appropriate to limit the proxy group to a transmission utility versus a proxy group that had a broader base of utilities?

A. No. No. That was not the issue. FERC -- and I probably should thank you for helping me. FERC really has a two-part. First you look geographically and then you eliminate companies that differ in risks significantly from the company you are looking at. And one witness suggested that one way of adjusting for risk was revenue breakdown, and that is what FERC rejected. So that was -- as to the issue of risk manager, once you have identified the regional proxy group.

Q. But within those proxy groups, they were all utilities; is that correct?

A. They were all utilities and we were

Hearing Exhibit - 00008040

looking at the utility holding companies, some of the same companies we're looking at in this case.

Q. All right. Now, in your testimony you stated that ROE is supported by the implications of ongoing turmoil, that your ROE is supported by the implications of ongoing turmoil in the capital markets. Do you agree that the capital markets are leveling out currently?

A. Where are you referencing in my testimony?

Q. Page 73 of your testimony.

A. Page 73 of the direct?

Q. Of the direct. If you look at line 3 through 5.

A. Yes, I see it.

Q. Okay. And then my followup question, though, is: Do you agree that the capital markets are leveling out currently?

A. We had this discussion with Mr. Moyle. I believe there have been some positive developments. We don't have the extremely low Treasury rates that we once had, spreads are narrower, but I don't think we are in anything that could be considered normal conditions. I think the financial markets are very sensitive to where we are

Hearing Exhibit - 00008041

going from here.

So I think the fact that we have been through this traumatic period and the fact that during that period companies that were financially weak were not able to issue securities and companies that were financially strong like FPL were able to, I think suggests that financially strong is better for the customers.

Q. Dr. Avera, I'm switching gears a little bit here, but you have utilized DCF models in the past that included both earnings growth and dividend growth; is that correct?

A. Yes, in the distance past I did.

Q. When was the most recent case where you used a DCF model that included dividend growth, if you can recall?

A. I don't know. It has been a number of years. You know, there is no dividend growth at FERC, so I don't think any of my FERC testimonies going back to the '80s would have dividend growth.

As far as my state testimonies, not in recent years. And as I explained in my testimony, there has been a fundamental shift in the industry toward lower payouts, so the payouts have gone from generally 80 percent to more like 60 percent, and

Hearing Exhibit - 00008042

that transition has caused dividend growth to lag behind earnings growth. And there is documentation that I present in my direct testimony from Value Line and others that the focus is now on earnings growth as opposed to dividend growth.

So since our purpose in the DCF model is to replicate what investors have in their minds when they purchase and sell stock at a given price, we want to look to the growth indicator that replicates what investors are looking at, and these days that would be earnings.

Q. So do you believe, then, that projected dividends have no influence on investor expectations?

A. I believe that investors focus on earning growth, and dividend growth supports -- or earnings growth supports dividend growth, that if a company earns more, they can pay more dividends. But to the extent that the payout ratios are changing, earnings growth is a more reliable measure of growth.

The DCF model is predicated upon stable payout ratios. If you have stable payout ratios, dividend growth and earnings growth are exactly the same. We are not in a period of stable payout

Hearing Exhibit - 00008043

ratios.

When I first started at the Texas Commission and did the DCF model we were, in the '70s, we were in an era of stable payout ratios. We may one day be in an era of stable payout ratios again in the future, but we're not there now. So if you are trying to replicate investor expectations, you have to take into account what investors are looking at presently.

Q. And you said that you have eliminated that recommendation from, I guess your testimony in recent years. What do you mean by "recent years"?

A. I believe -- I don't know. Five or six years. I'm trying to think of the last testimony. You know, sometimes you are before Commissions that have stated a clear preference, looking at a particular set of parameters. So if that is the Commission preference, you try to work with that and present information that the Commission considers useful.

But in recent years, and by "recent" I mean probably through the mid '90s, I don't think I have presented dividend growth, except in a few jurisdictions where dividend growth is given weight.

Q. And what jurisdictions are those, sir?

Hearing Exhibit - 00008044

A. I'm trying to think. Maybe Idaho and maybe Kansas, but I would just have to sit and think and remember those jurisdictions where dividend growth is regarded as useful by the Commission.

Q. All right. One additional issue. You make a recommendation that flotation cost should be included in the ROE; is that correct?

A. That is correct.

Q. And is it accurate to say that flotation costs are costs associated with issuing new securities?

A. Well, in issuing securities, flotation costs were incurred in the past to issue the equity that is the basis of the company's assets now. So flotation costs past and present should be considered in the flotation cost adjustment.

Q. Are you aware of any imminent stock issuance for FPL?

A. I believe that FPL has an ongoing program of issuing stock, not in a big issue, but more a continuing process. Mr. Pimentel will be able to tell you about that. But I believe the company has a continuing program of issuing stock.

Q. What do you base that belief on, sir?

A. My discussions with Mr. Pimentel and

Hearing Exhibit - 00008045

other financial people here at FPL.

Q. Have you seen any company presentations or any documentations in this proceeding that address that issue?

A. I also -- let me continue my full answer. I think it may be noted in the 10-Q for this quarter, so there is an indication of these continuing stock issues. And also Value Line projects shares outstanding and they project additional shares. So that is the basis.

I don't know what is in this case as to FPL's plans, or FPL Group plan, that's where the common stock is actually issued. Mr. Pimentel would be the expert on that.

Q. Dr. Avera, I'm going to do a quick review of my notes and see if I have anything else for you. Just a moment.

(Brief pause.)

MS. GRIFFITHS: That's all I have. Thank you, sir.

MS. BENNETT: Bryan Anderson?

MR. ANDERSON: Yes.

MS. BENNETT: Do you have any questions or are we finished?

MR. ANDERSON: I'm going to take just a

Hearing Exhibit - 00008046

second and look at my notes also.

MS. BENNETT: Oh, okay.

MR. ANDERSON: Okay? So just one moment.

(Off the record.)

MS. BENNETT: Let's go back on the record.

CROSS EXAMINATION

BY MR. ARMSTRONG:

Q. This is Brian Armstrong for the City of South Daytona. And, Dr. Avera, just one question. I just want to clarify that last line of questions. You don't have any personal knowledge of any large stock issue or common stock issue being issued statewide by FPL?

A. I don't have personal knowledge. I know that FPL has, or FPL Group, according to their SEC filings, has a program of continuous equity issues. A similar indication is on the Value Line sheet for FPL Group. My discussions with FPL personnel is there is a continuing program, and Mr. Pimentel is the person with personal knowledge.

Q. But it is likely, I mean, it's likely that those are probably like employee stock purchases or other, you know, institutional kind of

Hearing Exhibit - 00008047

purchases, not institutional, but the kind of stock issuances that go with like employee stock ownership plans; is that correct?

MR. ANDERSON: Mr. Armstrong, that's been asked and answered, and it is by far a better question for the company witness.

MS. ARMSTRONG: I'm asking him if that's what his understanding would be.

MR. ANDERSON: You can answer.

THE WITNESS: My understanding is these are external equity issues and are not of the limited sort that you characterize like for employee programs.

MS. ARMSTRONG: Okay. Thank you.

CROSS EXAMINATION

BY MR. ANDERSON:

Q. This is Bryan Anderson for Florida Power & Light Company. Mr. Avera, do you have in front of you the Staff Exhibit Number 5, the Authorized ROEs for IOUs listed on WEA-15?

A. Yes, I do.

Q. Counsel asked you some questions about the three figures at the bottom, the average return on equity, the average return on equity without stipulations, average current equity set from

Hearing Exhibit - 00008048

January 1, 2008 to present. Do you see that portion of the document?

A. Yes, I do.

Q. Should the average return on equity of 11.10 percent shown on Staff Deposition Exhibit 5 have any applicability to the FPSC in determining the return on equity for FPL in this proceeding?

A. No, it should not. As I explain on page 10 of my direct testimony, at lines 3 through 22, these returns first are backward looking. They reflect whatever was in the record at the time the cases were presented to the Commission.

But second and far more important, these cases represent the facts and circumstances of the particular utilities and the policies, practices, and philosophy of the Commissions, the various state Commissions.

I believe that to meet the Hope and Bluefield standard, as I expressed in my testimony, this Commission must consider the facts and circumstances of FPL, and it must do so in the context of its own policies, procedures, and objectives. And I think those are the basis on which the fair rate of return should be determined, not on mirroring some average of other companies and

Hearing Exhibit - 00008049

other Commissions at other times.

Q. Looking at the second line on that Staff Exhibit 5 at the bottom, average return on equity without stipulations. Should the average return on equity without stipulations of 10.77 percent shown on Staff Deposition Exhibit 5 have any applicability to the Commission in determining the return on equity for FPL in this proceeding?

A. No, it should not, for all the reasons I just talked about in terms of average return on equity, it is backward looking, it is does not apply to FPL, it does not apply to the FPSC.

The additional problem is stipulations are real. Many of these cases were resolved by stipulations, and that determines what the company is operating under in terms of its regulatory regime.

So I don't think you should look at the number, any of these numbers, but certainly eliminating stipulations does not have any basis.

Q. Finally, looking at the bottom line, should the average return on equity set from January 1, 2008 to present of 10.27 percent shown on Staff Deposition Exhibit 5 have any applicability to the Florida Public Service Commission in determining the

Hearing Exhibit - 00008050

return on equity for FPL in this proceeding?

A. No, it should not. First of all, for all of the reasons we talked about before in terms of the allowed return on equity not being applicable to FPL, being backward looking, and not being applicable to the FPSC standards and policies and strategy.

But this number is even more restrictive. It doesn't cover all of the companies in the group. Even if you believe they were significant, it doesn't cover stipulations. And moreover, just because it is more recent doesn't mean that it is not backward looking. It is backward looking.

I was in fact involved in some of these cases, and I know that the record and the evidence in those cases predates the financial turmoil that we've been talking about.

MR. ANDERSON: No further questions. Thank you.

MS. BENNETT: Thank you very much for your time, Dr. Avera, and I will see you I guess in a couple -- or week-and-a-half, less than a week-and-a-half.

THE WITNESS: Ms. Bennett, I look

Hearing Exhibit - 00008051

forward to it.

MS. BENNETT: Anything else we need to finish, or are we done?

Thank you-all for your time.

(Deposition concluded at 3:20 p.m.)

Hearing Exhibit - 00008052

CERTIFICATE OF REPORTER

STATE OF FLORIDA:

COUNTY OF LEON:

I, ANITA M. PEKEROL, do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated; that my shorthand notes were thereafter translated under my supervision; and the foregoing pages numbered 1 through 191 are a true and correct record of the aforesaid proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 14th day of August, 2009.

ANITA M. PEKEROL, CP, CM, RPR, CRR
2894-A Remington Green Lane
Tallahassee, Florida 32308
850-878-2221

Hearing Exhibit - 00008053

CERTIFICATE OF ADMINISTERING OATH

STATE OF FLORIDA:
COUNTY OF LEON:

I, ANITA M. PEKEROL, Registered Professional Reporter and Notary Public in and for the State of Florida at Large:

DO HEREBY CERTIFY that on the date and place indicated on the title page of this transcript, an oath was duly administered by Charlotte Colachino to the designated witness before testimony was taken.

DATED THIS 14th day of August, 2009.

ANITA M. PEKEROL, CP, CM, RPR, CRR
2894-A Remington Green Lane
Tallahassee, Florida 32308
850-878-2221

My Commission Expires: February 20, 2011.

Hearing Exhibit - 00008054

ERRATA SHEET

Under penalties of perjury, I declare that I have read the transcript of my deposition, pages 1 through 193, and that the facts stated in it are true, including any corrections and/or amendments listed below.

DATE: _____ (WILLIAM E. AVERA)

(In Re: Petition of Increase in Rates by FP&L Company)

Page/Line	Correction or Amendment	Reason for Change

Deposition: August 13 Reporter: Anita M. Pekerol

Hearing Exhibit - 00008055

ACCURATE STENOTYPE REPORTERS, INC.
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850) 878-2221

August 14, 2009

BRYAN S. ANDERSON, ESQUIRE
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420

RE: Petition For Increase In Rates by FP&L Company.

Dear Mr. Anderson:

Enclosed please find your copy of the deposition of WILLIAM E. AVERA taken on August 13, 2009, in the above-styled case.

As the witness did not waive reading and signing, I am also attaching the errata sheet as the last page of the transcript and request that your office make the necessary arrangements with the witness to read your copy of the deposition, noting any corrections on the errata sheet, then dating and signing the errata sheet.

Please forward the original signed and dated errata sheet to Ms. Bennett and a copy to all counsel of record. If the errata sheet or a request for an extension is not received within 30 days from receipt of this letter or before the hearing (whichever is sooner) counsel may assume that the signature has been waived.

Thank you for your cooperation in this matter.

Sincerely yours,

ANITA M. PEKEROL, CP, CM, RPR, CRR

READ AND SIGN LETTER

73

Deposition Transcript of C. Richard Clarke

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Florida Power & Light Company.	DOCKET NO. 080677-EI
In re: 2009 depreciation study by Florida Power & Light Company.	DOCKET NO. 090130-EI

TELEPHONIC DEPOSITION OF:	RICHARD CLARKE
TAKEN AT INSTANCE OF:	The Office of Public Counsel
DATE:	August 18, 2009
TIME:	Commenced at 1:40 p.m. Concluded at 4:40 p.m.
LOCATION:	Office of Public Counsel 111 West Madison Street Room 812 Tallahassee, Florida
REPORTED BY:	JO LANGSTON Registered Professional Reporter

ACCURATE STENOTYPE REPORTERS, INC.
2894 REMINGTON GREEN LANE
TALLAHASSEE, FLORIDA 32308
(850)878-2221

Hearing Exhibits - 00008057

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Hearing Exhibits - 00008058

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Coral Gables, Florida 33134

Hearing Exhibits - 00008059

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P R O C E E D I N G S

The following deposition was taken on oral examination, pursuant to notice, for purposes of discovery, for use as evidence, and for such other uses and purposes as may be permitted by the applicable and governing rules. Reading and signing of the deposition transcript by the witness is not waived.

* * *

THE NOTARY: My name is Jacqueline Bussey, and I'm a notary duly appointed and commissioned here in the state of Florida. Richard Clarke, in the matter of Petition for Increase in Rates by Florida Power & Light Company, Docket No. 080677-EI.

Do you solemnly swear that the testimony that you're about to give is the truth, the whole truth, and nothing but the truth?

THE WITNESS: Yes, I do.

THE NOTARY: The deponent has been sworn in.

MR. McGLOTHLIN: Off the record for a second.

(Off-the-record discussion.)

EXAMINATION

BY MR. McGLOTHLIN:

Q Good afternoon, Mr. Clarke. My name is Joe McGlothlin. I'm with the Office of Public Counsel. Our office has intervened in these consolidated dockets on

Hearing Exhibits - 00008061

behalf of the customers of FP&L.

A Good afternoon.

Q I have some questions to pose to you, principally about your rebuttal testimony. Especially in view of the fact that this is a telephonic deposition, I'll ask that you stop me at any point when my question is unclear or that you believe you don't understand what is being asked of you. If you don't stop me, if we don't have that conversation, I'll assume that the question is clear and that we have an accurate transcript afterwards. Is that fair?

A Yes.

MR. BUTLER: I don't know if it's our speakerphone or yours, but you are at the lower end of audible volume. It's working, but just try to keep close to the mike and up your volume. It's a little hard to hear you.

MR. McGLOTHLIN: I'll do that. I'm going to move the mike toward me a little bit.

BY MR. McGLOTHLIN:

Q To begin, Mr. Clarke, please state your full name and your business address.

A Richard Clarke, C-L-A-R-K-E. 5062 Alfingo Street, A-L-F-I-N-G-O, in Las Vegas, Nevada, 89135.

Q By whom are you employed and in what capacity?

Hearing Exhibits - 00008062

A I'm employed with Gannett Fleming.

Q And you have prepared direct and rebuttal testimony with exhibits on behalf of FP&L in this case?

A Yes.

Q My first question refers to page 4 of your rebuttal. At lines 12 through 14 you state that FP&L's ten-year power plant site plan fully supports the retirement dates provided to me for the depreciation study. Specifically, what information in the ten-year site plan supports that statement, Mr. Clarke?

A Well, when I had my discussions with Florida Power & Light generation personnel, they told me that the probable retirement dates that we were using in this study were part of their integrated resource plan and that the integrated resource plan was what they used in their ten-year plan.

Q Did you specifically review the ten-year site plan?

A I perused it. I didn't review it all.

Q What did you see in the ten-year site plan when you perused it that supports this statement?

A Well, I saw that the generating stations that we're talking about were not retiring within that ten-year plan.

Q Did you see anything else?

Hearing Exhibits - 00008063

A As it pertains to the generating stations that we're talking about?

Q As it pertains to the statement at page 4, beginning with line 12, when you say FPL's ten-year power plant site plan fully supports the retirement dates provided to me for the depreciation study.

A No, I didn't see anything else.

Q So the information on which you relied to make the statement is that within the ten-year site plan, you saw no evidence that any of the generating plants would be retiring within their planning horizon of that ten-year site plan?

A And also the conversation I had with the generation personnel from Florida Power & Light that said that they were the same.

Q Well, I'm referring to your -- please confine your answer to the question, which is confined to the ten-year site plan. And I believe -- do I understand correctly that the only information you rely on is the fact that within the ten-year site plan, no generators were shown to be retiring within the ten-year planning horizon, correct?

A No. I also relied on the information that was provided to me from the Florida Power & Light generation personnel.

Hearing Exhibits - 00008064

Q Is that separate and apart from the ten-year power plant site plan?

A No. It was part of the ten-year site plan.

Q In what way?

A In that the retirement dates that were used in the integrated resource plan were the same ones that were used in the ten-year site plan.

Q Yes, I think you said that earlier, but my question is to whether, when you perused the ten-year power plant site plan, did you see any retirement dates?

A No, I didn't. I think I answered that.

Q Now, turn to page 41 of your rebuttal testimony.

A Yes, I'm there.

Q Beginning with the question at line 7, you refer to a Bulletin 125 and a statement in Bulletin 125. For the record, would you identify Bulletin 125 further. What is Bulletin 125?

A There is a copy of it in my Exhibit CRC-6. Bulletin 125 is a publication that was produced by Robley Winfrey. Mr. Winfrey is considered to be one of the experts and forerunners of depreciation. This bulletin discusses statistical analysis on property retirements.

Q When was Bulletin 125 prepared, if you know?

A It was prepared, I believe, in 1930 something.

Hearing Exhibits - 00008065

Oh, 1935. And it was revised again in the sixties, 1967.

Q By the same author?

A No. It was by Howard Cowles. Howard Cowles was a professor at Iowa State University.

Q When you refer to Bulletin 125, page 91, are you referring to the original Bulletin 125 or to the revised one?

A The statement that I'm referring to, I can't tell if it was revised or whether it was the original.

Q Now, as I understand your testimony, the thrust of your statement is that Mr. Winfrey recommended that more weight be given to the middle portion of the survivor curve than, say, between the -- for instance, between the 80 and 20 percent surviving portion of it?

A That's correct.

Q And does that passage within Bulletin 125 also refer to the concept that this intersection is the result of a greater number of retirements and covers the most likely to normal operation of the property?

A That's correct.

Q As I understand your rebuttal testimony, Mr. Clarke, you contend that OPC's witness, Mr. Pous, relied principally on the earlier years of retirements and effectively ignored the middle portion; is that correct?

A That's correct. He put more reliance on the

Hearing Exhibits - 00008066

early years.

Q With respect to the accounts for which you contend that Mr. Pous ignored the middle portion of the curve, can you identify those specific accounts for me?

A Well, I'd have to go through Mr. Pous' testimony account by account. Do you want me to do that?

Q If you're able to do that now, yes. If you would rather provide an exhibit with that information, you can do that.

MR. BUTLER: Can we go off the line just a second here, Joe, and see what would be more productive for that?

MR. McGLOTHLIN: All right.

(Off-the-record discussion.)

MR. BUTLER: Joe, I think it would be better for us to do that as a late-filed exhibit, just because I think it's going to take Mr. Clarke a fair amount of time just to flip through the testimony and identify each one of the accounts that would apply to.

MR. McGLOTHLIN: All right. Well, that will be Late-Filed 1.

MR. BUTLER: Do you want to give it a title?

MR. McGLOTHLIN: Yeah. I'm having trouble thinking of a short one. List of accounts...

Hearing Exhibits - 00008067

MR. BUTLER: How about list of accounts where Clarke contends Pous relied on early years of survivor curves?

MR. McGLOTHLIN: That's where I started, but it wasn't very short.

MR. BUTLER: It isn't very short, I agree.

MR. McGLOTHLIN: But that suits me.

MR. BUTLER: Okay.

BY MR. McGLOTHLIN:

Q At the top of page 42, Mr. Clarke, you say that for the most part Mr. Pous agrees with your analysis for the middle years of retirements; is that correct?

A Yes.

Q Well, if for the most part Mr. Pous agrees with you with respect to the middle portion of the curve but also identifies where the head of the curve is a better fit, why would not his approach be an improvement over your curve fitting process?

MR. BUTLER: Object to the form of the question. Assumes facts not in evidence. You can answer it if you can.

THE WITNESS: Well, I feel that he puts too much emphasis on the early part, or the early years, which is not always reflective of the operation of a company.

Hearing Exhibits - 00008068

BY MR. McGLOTHLIN:

Q Well, I'm trying to square two statements by you. You say that he agrees with you for the most part with the middle years of the retirements. Do I understand correctly that with respect to the middle years of retirements, you and he apply a curve that would fit the same data points?

A Well, he doesn't, no. If he just agreed with me on the middle part of the curve, then we'd have the same -- probably have the same curve.

Q Perhaps it would help me understand the difference if you would explain on an overall basis your approach to the curve fitting process, and specifically how you would handle the early part of the curve.

A I would approach a curve fitting in two fashions. First, I would use a computer program to fit a curve mathematically. And, secondly, I would graphically fit the curve. I would give more weight to the middle portion of the curve. The early portions of the curve do not always reflect the true operations of the company.

It's similar to the automobile example that Mr. Pous used. If you bought a brand-new automobile and the air conditioner went out the first week, it may not be typical that you're going to have to replace four or five air conditioners. It may be because there was something

Hearing Exhibits - 00008069

wrong with the air conditioning from the very beginning when it was manufactured. And so that's not typical of how that car is going to function throughout the life.

But if you looked at the middle part of the curve, where the operation is now running smoothly and it's been going for a number of years, it's more indicative of what the future is going to be.

Does that answer your question?

Q I believe that helps. Again, referring to page 42, you state that in your opinion Mr. Pous is wrong when he states that the greater emphasis should be placed on data points that reflect larger dollars of exposure; is that correct?

A Yes.

Q And, in fact, you say that the absolute dollar amount is unimportant, correct?

A That's correct.

Q Can you describe to us the criteria you employ for determining what is significant by account?

A For each account?

Q Well, this is a more general question.

A Okay. I really don't understand the question. Could you repeat it, please?

Q Well, for instance, if the absolute dollar amount is unimportant to your analysis, on what do you

Hearing Exhibits - 00008070

focus or what do you regard as significant as you analyze an account?

A The amount of data points rather than the absolute dollar value of them. I think most statistics books will tell you that the more data points that you have, the better statistics that you'll derive.

Q At the bottom of page 42, you say you put little or no emphasis on the tail of the curve; is that correct?

A For me, that I put no --

Q Yes. I'm looking at lines 19 and 20. I'm sorry. I guess we were talking past each other. Referring to page 42, lines 19 and 20, is it true that you say there that you place very little or no emphasis on the tail of the curve?

A That's true.

Q And with respect to your reference to the tail of the curve, do you regard that as the 20 percent surviving criteria?

A Yes.

Q If you would, refer to your Exhibit CRC-1, pages 458 through -- I'm sorry -- 488 through 490. And I'm going to shuffle papers to get that in front of me.

A I'm at 488.

Q I almost am. It actually begins at 487, the

Hearing Exhibits - 00008071

information for account 352, structures and improvements.

A Okay. I'm at 487.

Q Looking at the survivor curve on page 488, and bearing in mind your definition of the tail of the curve as the 20 percent survivor level, would you agree that, with respect to this particular example, 20 percent of the survivor curve is never reached by the original life table?

A Yes, I'd agree with that.

Q Does it follow that under what you stated to be your criteria, you would have relied on every single data point, because every single data point -- but giving more weight to those points between 80 and 20 percent?

A I'm sorry. I don't understand the question.

Q With respect to this particular example, would you have relied on every single data point shown in the life table?

A Yes, I would have.

Q And you would have given more weight to those points between 80 and 20?

A Yes.

Q And then following through with your process, you would then attempt to fit those data points on the original life curve shown at age 60 and above, correct?

A Yes.

Hearing Exhibits - 00008072

Q Now, if you'll refer to the original life table that corresponds to that curve, would you agree with me that the end points of that survivor curve fall within 53 percent and 62 percent years surviving?

A Yes.

Q Now, looking at the original life table and the information shown there, the left-hand column shows the age at beginning of the interval, and the second column is captioned exposures at the beginning of the age interval. Do you see that?

A Yes.

Q And do I understand correctly that those values are expressed in dollars?

A They're expressed in dollars.

Q Would you agree with me that the end points of the survivor curve between 53 percent and 62 percent that we've identified earlier, with respect to the exposures, fall in the $100,000 range?

A Yes, I would.

Q Would you agree with me that the original exposures closer to the head of the curve are in the $80 million range?

A Well, there's one in the $80 million range.

Q Fair enough. I'm going to change subjects on you. And refer again to the rebuttal testimony,

Hearing Exhibits - 00008073

beginning at 42 and continuing through 43. At the top of page 42 you criticize Mr. Pous for justifying his increases in average service life by relying on industry statistics; is that correct?

A Page 42?

Q Forty-two, 43.

A Yes.

Q But isn't it true that Mr. Pous utilized industry statistics for a confirmational purpose, to confirm data from other sources?

A He relies on industry statistics. In some cases that's his only reasoning for choosing the curve that he did, or the life that he did. I'm sorry.

Q Are you distinguishing then between the use of industry data for the purposes of confirming an analysis on the one hand and the use of industry data as the only source of an analysis on the other?

MR. BUTLER: Distinguishing for what purpose, Joe? I'm not sure what you're referring to.

MR. McGLOTHLIN: Well, for the purpose of understanding his criticism of Mr. Pous.

BY MR. McGLOTHLIN:

Q Is your criticism limited to those instances in which Mr. Pous, in your opinion, utilized industry data as the only source of his analysis?

Hearing Exhibits - 00008074

A In some cases he did use it as the only source. In some cases he used it as his source to justify his increase.

Q Yes. And my question is this: When you criticize Mr. Pous for utilizing those industry data, does your criticism apply to both uses that he made of it?

A Yes, they do.

Q Isn't it true, Mr. Clarke, that you employed industry statistics in your own analysis?

A I used industry statistics only to see if the results that I came up with were in the range of what the rest of the industry was using.

Q So, said differently, did you use industry data to confirm your analysis?

A No. I had already chosen the life for the curve. Then I saw where it fell within the industry range.

Q In this proceeding, Mr. Clarke, what service life have you applied to combined cycle units?

A I'm sorry. Could you repeat the question?

Q Yes. For purposes of your depreciation study and your testimony in this case, what service life have you applied to FPL's combined cycle units?

A I used the probable retirement date that I was

Hearing Exhibits - 00008075

supplied by the company.

Q And can you translate that into a service life for me?

A Just one second, please. It varies between 25 and 27 years.

Q Fairly recently you testified in a proceeding involving Nevada Power; did you not?

A Yes, I did.

Q And do you recall that Nevada Power has some combined cycle units called Silverhawk and Lenzie Nos. 1 and 2?

A Yes, I do.

Q Is it true that in that proceeding you used 35- to 45-year lives for those combined cycle units?

A I believe it's 35 years, and that's what the company was using. But, again, as I mentioned in my testimony, there's a number of reasons why different companies vary in the actual service life that they're going to use for various pieces of equipment. It could depend on geographic location, the way the units are cycled, their maintenance practices, management policies.

Q Can you describe to me any similarities or differences in the way Nevada Power and FP&L cycle their combined cycle units?

A No, I'm not familiar with the methodology that

Hearing Exhibits - 00008076

they use for cycling the units, but I know that there's a big variance in the location between being situated in the desert and being situated along the Atlantic Ocean, which is subject to the salt.

Q Can you describe to me any similarities or differences in the manner in which the two utilities maintain their combined cycle units?

A No, I'm not familiar with the maintenance policies.

Q Can you describe to me any similarities or differences with respect to the management policies of Nevada Power and FPL as they relate to the operation of combined cycle units?

A No, I can't.

Q Can you tell me the vendors or the manufacturers of the Nevada Power combined cycle units?

A No, I can't.

Q What about FP&L's combined cycle units?

A No, I can't.

Q Can you describe to me the megawatt capacity of the Nevada Power combined cycle units?

A Not sitting here today, I can't.

Q Did you make any effort to compare the generating capacity or the configuration of those Nevada Power units with those of Florida Power & Light Company?

Hearing Exhibits - 00008077

A No. There was no reason to make that comparison.

Q Do I understand correctly that you used 25 to 27 because that's what FPL told you they were using?

A Yes. And they supported it. They gave me a number of reasons why they were using 25 years.

Q What are those reasons?

A Just one second, please. To start with, they felt that the physical life of the combustion turbine, which is the largest portion of the combined cycle plant, is only -- has a physical life estimated around 25 years by the manufacturer, or 30 years for base operation, 25 years for the way they recycle the plant, the cycling operations. They felt that the way they were going to anticipate the use of these plants was in a cycling mode, and therefore 25 years was probably the proper life to use.

Q When you testified in the Nevada Power case, did Nevada Power provide the values of 35 and 45 years for its combined units, combined cycle units?

A Yes, they did.

Q And did they give you their reasons supporting those choices?

A They did at the time. If I recall right, they were using those units as base load units.

Hearing Exhibits - 00008078

Q Now, is it true that the Lenzie Units 1 and 2 -- let me rephrase. Is it true that you used 45 years for the Lenzie 1 and 2 combined cycle units?

MR. BUTLER: Joe, did you say is it true that he used 45 years? Joe, we couldn't hear you.

MR. McGLOTHLIN: Yes, that was my question.

THE WITNESS: I can't recall at this moment.

BY MR. McGLOTHLIN:

Q A moment ago you said that Florida Power & Light Company had referred to some information from the manufacturer. Did you ever see any documentation from the manufacturer bearing on the expected life of the combustion turbine?

A No. I relied on the Florida Power & Light generation personnel that I discussed the life of these units with. Mr. Hardy, in his testimony, has discussed that. Maybe you could ask him.

Q All right. I'll refer you to page 8 of your rebuttal testimony.

A Yes, I'm there.

Q And take a moment and review the question and answer beginning at the top of the page. Referring to Mr. Pous' examples of companies that use a 60-year service life for coal-fired plants, in your answer you say that Mr. Pous did not reveal if any of these

Hearing Exhibits - 00008079

companies had significant investments made on those units that were considered in increasing the life of the units. Do you see that?

A Yes.

Q Are you referring there to the concept of interim additions?

A Well, it could be interim additions or it could be significant investment into like a new steam generator.

Q Can you explain the distinction for me?

A Well, usually over the life of a plant you're only going to replace one steam generator. It's not like interim retirements that are going to occur all the time.

Q Do you believe that interim additions or investments of the type that you referred to are a good idea when they have the effect of lengthening the service lives of coal-fired units?

A Could you repeat that, please?

Q Yes. In your answer you say you don't -- Mr. Pous does not reveal if any of those companies have made significant investments, such as interim additions or other investments. Do you believe that such investments of such additions are a good idea if they have the effect of resulting in a longer service life, as long as 60 years?

Hearing Exhibits - 00008080

A Well, I would have to refer that question to somebody that's very knowledgeable about what kind of life extension program would be proper for a steam generating plant. I'm not knowledgeable enough to respond to that.

Q Are you suggesting in your answer that a 60-year service life would be feasible if it is a result of a significant investment?

MR. BUTLER: Did you say reasonable?

MR. McGLOTHLIN: Feasible.

MR. BUTLER: Oh, feasible?

MR. McGLOTHLIN: Yeah.

THE WITNESS: All right. Now you're going to have to repeat it again. I'm sorry.

BY MR. McGLOTHLIN:

Q I'm trying to understand more thoroughly your answer to the question that begins on line 5, page 8. And the specific question is, referring to Mr. Pous' examples of 60-year service lives for coal-fired plants, do those examples provide a reasonable basis for increasing the service lives for FPL's coal-fired steam generating plants.

And you say, no, Mr. Pous provided examples of companies that use a 60-year service life but did not reveal if any of these companies had significant

Hearing Exhibits - 00008081

investments made on their units that were considered in increasing the life of their units.

And my question is, if a significant addition or similar investment has the effect of resulting in a 60-year service life of a valuable resource, do you think that's a good idea?

A I said I couldn't answer that because there's a whole lot of assessment that would have to go in to see if it would be reasonable to make that investment and would it be -- if there was cost incentives in doing that or not.

Q All right. Let's assume a scenario in which it is cost-effective for a utility to extend the service life of a coal-fired unit by making an addition or similar investment that is cost-effective in the situation. If FPL is confronted with a situation like that, would it be reasonable to expect that FPL would make a similar investment?

A In your scenario, with your hypothetical, if it was a cost benefit to make that investment, I'm sure they would do it.

Q Please turn to page 9 of your rebuttal testimony.

A Yes.

Q Would you take a moment and describe for me the

Hearing Exhibits - 00008082

manner in which you calculated remaining life in your depreciation study.

A Basically the method that we use to calculate the remaining life is to calculate a theoretical reserve. Using that as a basis, we spread the actual reserve to each of the vintages, on the basis that the vintages, that the reserve would equal the original cost plus salvage, would have a zero remaining life.

All the dollars for the plants that do have a remaining life, a depreciation expense is calculated based on remaining life for that vintage divided into the remaining balance. Those are summed up. That becomes the depreciation expense.

Q You've used a couple of terms here. For the record, let's -- I want to ask you to define a couple. What is remaining life? Just zeroing in on the concept of remaining life by itself.

A The remaining life is the amount of life that is left after the plant has reached a certain age.

Q And you've also used the term net salvage. What is net salvage as defined?

A Net salvage is a combination of cost of removal and salvage, gross salvage dollars.

Q Now, as I understand it, to calculate net salvage, you began with the salvage value and subtracted

Hearing Exhibits - 00008083

from that the cost of removal, and that gives you the net salvage, correct?

A That's correct.

Q Let's see if I can pose a very simplistic example or hypothetical to you. Let's assume that we have a unit of plant that has a remaining life of 25 years, and let's assume that it has a salvage value of $10 million, cost to remove is $4 million, so the net salvage value is $6 million. Can we use that example?

A Okay. What was the original cost of the plant?

Q Well, I didn't say, but we can say $100 million.

A Okay.

Q And so the parameters are remaining life of 25 years, salvage value of $10 million, cost of removal of $4 million, net salvage of 6. Okay?

A Okay.

Q Now, let's say that with respect to the same unit of plant, the company has changed its estimates, and instead of the cost of removal being four, it's now six, and which --

MR. BUTLER: You took the cost of removal from 4 million to 6 million, right, Joe?

BY MR. McGLOTHLIN:

Q Yes. Which means that the net salvage is now

Hearing Exhibits - 00008084

at $4 million. With the change in the value of net salvage, should it have any bearing on the remaining life of 25 years?

A Well, the remaining life of 25 years is, what, a composite remaining life for the account?

Q Okay.

A The methodology that I used would calculate a remaining life by vintage.

Q Yes, I understand that's what you did. But whether we're looking at an individual item of plant or whether we're looking at it on a composite basis, logically, should the change in net salvage have any bearing on remaining life?

A Well, it would have a bearing on the calculation of the annual accrual.

Q All right. You're saying your methodology would have a bearing on the calculation of the annual accrual.

MR. BUTLER: Joe, I think what he's saying is this change in your assumption would have an impact on the annual accrual. You changed the hypothetical, right, with the cost of removal going from four to six?

MR. McGLOTHLIN: That's correct.

THE WITNESS: Yes, it would have an impact on

Hearing Exhibits - 00008085

the annual accrual.

BY MR. McGLOTHLIN:

Q Well, let me refer you to page 11, line 11. There you say, Mr. Pous takes issue with the fact that this limitation, and with the fact that the use of net salvage in the calculation can have an impact on the calculation of the composite remaining life for an account.

You do not dispute, do you, his observation that the limitation you impose does have an impact on the calculation of a composite remaining life?

A No, I don't.

Q Let's look at CRC-1, page 720.

MR. BUTLER: I'm sorry. Did you say page 720, as in the last page of CRC-1?

MR. McGLOTHLIN: I believe that's right.

MR. BUTLER: Okay.

THE WITNESS: Okay.

BY MR. McGLOTHLIN:

Q Take a moment and review the information shown for account 397.8, communication equipment.

A Yes.

Q And look at the information, plant in service from 1994 through 2003.

A Yes, I see it.

Hearing Exhibits - 00008086

Q Are you saying in the information you show here that plant in service during that time frame, 1994 through 2003, effectively has no remaining life?

A That's exactly what I'm saying.

Q Does it follow that for ten years or ten vintages would have no remaining life, even though those items are still in service?

A They may still be in service, but they're fully depreciated.

MR. McGLOTHLIN: Let's take about two or three minutes in place. I think if I can sort my notes, I can wrap up pretty quickly. I'm going to put you on mute for a second.

(Off-the-record discussion)

MR. McGLOTHLIN: Mr. Clarke, are you ready to proceed?

THE WITNESS: Yes.

MR. McGLOTHLIN: Back on the record.

BY MR. McGLOTHLIN:

Q Now, as I understand it, when you calculate your remaining life, under your methodology, you stop -- your assumption is that no additional depreciation will be accrued for any vintage that has been fully accrued, correct?

A That's correct.

Hearing Exhibits - 00008087

Q With respect to FPL's depreciation practices, isn't it true that FPL continues to apply depreciation rates to gross plant in service whether a particular vintage is fully accrued or not?

A They would, but in a calculation of their depreciation rate, it's been taken into consideration these vintages that are fully depreciated.

Q I don't think I understood your answer. I thought you answered yes, they would. And then there was something else that I didn't fully follow. Let's take it a step at a time. Do you agree with me that FPL continues to apply its depreciation rates to gross plant in service whether or not a particular vintage has been fully accrued?

A Yes, they do. In the rate that they're applying, the rate, it takes into consideration the vintage and the reserve, based on my methodology.

Q When you say rate, is that the depreciation rate approved by the Commission?

A Yes, it is.

Q At page -- I believe it was approximately page 8 of your rebuttal testimony, or thereabouts, you refer to a source, Platt's World Electric Power Plants Database. Do you see that?

A Yes.

Hearing Exhibits - 00008088

Q Do you know whether you have provided the Platt's World Electric Power Plants Database to us in response to discovery at this point?

A I believe I did. It's in an exhibit, Exhibit CRC-3.

Q I'm turning to CRC-3. Now, is that excerpted from the Platt source, or is that the Platt source itself?

A No. This is the section that I utilized.

MR. BUTLER: I'm sorry, Joe. I didn't hear one of the words in your question. Is it a what of the --

MR. McGLOTHLIN: An excerpt.

MR. BUTLER: Excerpt, oh, okay.

BY MR. McGLOTHLIN:

Q What I would like to do, Mr. Clarke, is to compare this with the Platt's Power Plant Database itself. Is that something that you could provide as an exhibit to your deposition?

A Platt's World Electric, the whole database?

Q Yes. How large is it?

A It's fairly big, but I think it's proprietary. I'm not sure.

Q Well, would you look into that for me, and if it's possible to provide that to us without violating any

Hearing Exhibits - 00008089

proprietary limitations, we'd like to have it.

A Okay.

MR. McGLOTHLIN: And I've got a short title for that one, John.

MR. BUTLER: Okay.

MR. McGLOTHLIN: Platt's World Electric Power Plants Database.

MR. BUTLER: And are you looking for the entire database, or are you looking to confirm that what's in here -- the pages that this information comes from?

MR. McGLOTHLIN: Well, I want to see the full database so that we can see things in context, unless there's some limitation on his ability to provide it.

MR. BUTLER: Okay. I am advised that there may end up being some problems about providing this sort of overall access to it because of license arrangements that Gannett Fleming has where they pay for access to the entire database, but we'll look into it.

MR. McGLOTHLIN: Okay.

BY MR. McGLOTHLIN:

Q Referring again to CRC-3 -- and I'll need a moment to get that back in front of me.

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A All right. I'm there.

Q At page 2 of 11.

A Yes.

Q First of all, the caption is "Life spans of retired U.S. coal generating units 10 megawatts or greater." There's an entry under Celina Muni Utilities called Celina No. 4. Do you see that?

A Yes.

Q It reflects that the unit was installed in 1971 and was retired two years later in 1973. Do you have any information regarding why it was retired after only two years of service?

A I analyzed the entire database for 10 megawatts and greater, and I realize that there's one in there that's two years. It's sort of a question as to whether that could possibly happen or not. But the bottom line here is the results that I came out with was an average of 42 years. And I believe Mr. Hardy did a similar analysis using another database that he went and analyzed only power plants that were over 150 megawatts that were more on the same line with the power plants that we were discussing at Florida Power & Light. He ended up getting the same results that I got, which was around 42, 41 years.

Q Well, the specific question pending is whether

Hearing Exhibits - 00008091

you have any information regarding why Celina No. 4 was retired after only two years of service.

A I thought I answered that as no.

Q How did you pick the 10-megawatt or greater criteria for this exhibit?

A Because that's a category that's in the Platt World Electric Power Plant Database.

Q You said it's a category. Is it the only category?

A No. It's a category.

MR. McGLOTHLIN: I don't have any more questions for you today, sir. Thank you for your cooperation.

THE WITNESS: Okay.

MS. KAUFMAN: This is Vicki. I don't know who else is on the line, but I do have some questions as well.

MS. GRIFFITHS: And this is Meghan Griffiths with South Florida Healthcare and Hospital Association. I didn't announce myself when the call got started, and so I'd like to do that, and I'll have questions as well.

MS. KAUFMAN: So what is your pleasure, John, I guess?

(Off-the-record discussion)

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EXAMINATION

BY MS. WILLIAMS:

Q Mr. Clarke, my name is Anna Williams with the PSC office. I just have a couple of questions for you this afternoon. Do you have everything in front of you that I'd asked John to make sure you had with you?

A I think I have everything. I'm not sure. Do we have everything? We have everything. The transcripts were pretty voluminous.

Q Well, we'll just go through and see how we do when we get to something. I'd like to start off by referring to your rebuttal testimony.

A Yes.

Q And if you would, turn to pages 9 to 14.

A Yes.

Q I just want to clarify, FPL maintains depreciation reserves by depreciable account and not by vintage, correct?

A That's correct.

Q And if I understand your testimony correctly, you have a computer program which calculates the remaining life depreciation accruals by first prorating or allocating each account's book reserves, right?

A That's the general methodology that we use. I think in developing a depreciation expense to calculate a

Hearing Exhibits - 00008093

depreciation rate, the best method would be to have a reserve for each vintage that is recorded. But because that's not the case, most companies don't record their reserve by vintage, that Gannett Fleming uses a program to allocate the reserves by vintage.

Q Can we look at page 10 now, lines 2 through 4? And you state in here on page 10, lines 2 through 4, that the allocation is done in proportion to the theoretical reserve for each vintage, with the limitation that the reserve for each vintage cannot exceed the original cost less net salvage?

A That's correct.

Q Could you turn to Exhibit CRC-1?

MR. BUTLER: Do you have a page?

MS. WILLIAMS: Page 720.

MR. BUTLER: Same page that we were talking about with Mr. McGlothlin?

MS. WILLIAMS: Exactly, yes.

BY MS. WILLIAMS:

Q And here I'd like to look at your calculation of the remaining life accrual for account 397. Column three, which is entitled Calculated Accrued, that's the calculated theoretical reserve, right?

A That is.

Q Could you walk me through the calculations for

Hearing Exhibits - 00008094

the 2004 vintage?

A Yes. The calculation -- well, first of all, the total reserve is allocated. So the reserve of 4,000,639 is allocated based on the theoretical reserve, which is in column three, but it is the original cost, plus or minus salvage. In this case salvage is zero. So it's like the entire original cost. That's what's in column four. Until the reserve -- and this is all based on the curve, based on an L0 ten curve. So when it gets down to 481 million, or 400 -- yeah, 481,000, I'm sorry, for 2004, that is the remaining reserve for that vintage. Does that answer your question?

Q No, it doesn't.

A I'm sorry.

Q No, that's okay. Can I have one second, please?

A Sure.

Q Mr. Clarke?

A Yes.

Q I guess what I'm trying to ask is, I understand that column four is the book reserve and then column three is the theoretical reserve. What I'm trying to determine is how you calculated the number that appears in column four for the year 2004, that 481,193. Is there a way you could walk me through that calculation to

Hearing Exhibits - 00008095

arrive at that number?

A What's happened here based on the curve is that we have allocated the reserve and it's all fully depreciated down to 2003. Then what's remaining at that point is allocated between the last 2004 through 2009.

Q And what is that based on?

A It's based on the allocation of the theoretical reserve or the calculated reserve, which is the original cost times the reserve ratio. The whole reserve is the 4,000,639, the actual recorded reserve. And then based on the curve, it is fully depreciated down through 2003. And from 2003 what's left over is allocated between the years 2004 through 2009.

Q Right. Well, what is that based on, the allocation between 2004 and 2009?

A It's based on the theoretical reserve.

Q Is it a ratio or is it --

A It's a ratio, yes, it is.

Q Is it the ratio of the theoretical to the book reserve or what it's the ratio of?

A It's the ratio of the actual -- it's the theoretical reserve to the plant in service.

Q And why did you utilize plant in service?

A I think it's plant in service. Sorry.

Q That's okay. You're bearing with me. I'll

Hearing Exhibits - 00008096

bear with you. Did you just say you do think it's plant in service?

A Yes, it is.

Q Why did you choose to use plant in service?

A Well, because that's what we depreciated.

Q Okay. I'm back. Thank you for that. Now, I want to go back to your rebuttal testimony on page 11, lines 6 to 13. On page 11 you discuss Mr. Pous' concern with the way that you calculated account remaining lives. And now you use net salvage in the calculation of remaining life depreciation accrual for an account, correct?

A Yes.

Q And how can this impact the account's composite remaining life?

A The account (inaudible).

(Off-the-record discussion)

MR. BUTLER: We were getting a bad cross-talk. Now we're not. Let's try and go back on. We were getting something like an echo. We were having our voices repeated back to us. But let's try again.

Ask your question again. I'm sorry.

MS. WILLIAMS: Are you hearing me okay right now?

THE WITNESS: Yes, this is fine. No. I'm

Hearing Exhibits - 00008097

getting feedback from me.

MR. McGLOTHLIN: This is Joe. We hear it here cutting in and out also.

(Off-the-record discussion)

BY MS. WILLIAMS:

Q I think I'd previously asked if he used net salvage in the calculation of remaining life depreciation accruals for an account.

A My answer is yes.

Q And how can using that -- how can that impact the account's composite remaining life?

A It shouldn't impact the account remaining life. You mean whether we use salvage or not use salvage, would that impact the remaining life?

Q Yes, that's my question.

A The allocated remaining life or the composite remaining life is not used in Gannett's programs. We use a vintage life. So it doesn't really matter to us if it affects the composite remaining life or not. I'm not sure that answers your question.

Q I guess what I'm trying to ask is if the net salvage affects the remaining life, the composite remaining life.

A It affects the composite remaining life. But like I said, we don't use the composite remaining life.

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Q That's fine. I just wanted to know if it would affect -- if you thought it affected the remaining life.

A The composite remaining life, yes.

Q Yes, okay. Continuing on to page 12 and 13, I think it starts on page 12, line 5, and going through page 13 to line 10, you discuss Mr. Pous' proposed method of calculating a composite remaining life of an account?

A Yes.

Q Other than the fact that you consider your method preferable, is there anything that's theoretically or technically wrong with Mr. Pous' use of the direct weighting method?

A Only that I consider that my method is a better method. As I mentioned before, if we were able to keep the reserve by vintage, it would be the perfect world, but because we don't have that, we're trying to duplicate that.

Q Okay. Under group depreciation, some items within the group are expected to retire before the average service life and some are expected to retire after the average service life; is that correct?

A Yes.

Q And under the vintage group procedure, the depreciation rate is applied to the total surviving balance of the account rather than to each vintage. Is

Hearing Exhibits - 00008099

that true?

A It is. However, in that rate, in the calculation of that rate, it's calculated by vintage remaining life. I mean, this is not a new method. This is a method that's used by the majority of utilities in the United States, and all of the utilities, I believe, in Canada.

Q Okay. Now I'm going to change gears a little bit. You would agree with me, wouldn't you, that the purpose of depreciation is to systematically spread the recovery of prudently invested capital over the period the plant items represented by that capital are providing service?

A Yes.

Q And this is referred to as the matching principle?

A Yes.

Q If the recovery period is shortened or lengthened due to technology advances, regulatory mandates and company planning, for example, the change still matches the period that the plant is serving the public, correct?

A That's true.

Q If the company planning dictates a shorter life than currently prescribed, would that change in the

Hearing Exhibits - 00008100

recovery period be considered accelerated depreciation?

A Let's see if I understand it. Could you just repeat that again, please?

Q Sure. If the company planning dictates a shorter life than currently prescribed, would that change in the recovery period be considered accelerated depreciation?

A I'm not sure it would be accelerated depreciation. It would change the depreciation. It would change the life to match that planning.

Q Thank you. If the investment isn't recovered through depreciation at the time of the retirement, a negative reserve would result, right?

A That's true.

Q For a given account? Okay. And isn't it true that a negative reserve translates into a positive rate based component upon which the company is allowed to earn a return?

A Yes.

Q And a positive rate based component relates to plant that is no longer in service but has retired and wasn't fully recovered?

A Yes.

Q Would you agree that the company will continue to earn a return on plant that is no longer in service

Hearing Exhibits - 00008101

until that negative reserve is corrected?

A That's correct.

Q Now, ideally, depreciation rates should be revised as the need is perceived. Isn't that true?

A Or as the Commission allows.

Q And now I want to talk a little bit about Docket No. 001148-EI. And that docket was a review of the retail rates of Florida Power & Light. And I'm sorry. Could I get you to hold on one second?

Do you have that document in front of you, the special agenda conference transcript, page 26?

MR. BUTLER: We have a volume of transcripts. Do you want him to look at page 26?

MS. WILLIAMS: Page 26, yes, of the 001148-EI docket, page 26. I'm going to begin on line 18.

BY MS. WILLIAMS:

Q Are you there?

A I'm here.

Q On page 26, beginning on line 18, FPL agreed to record a credit against depreciation expense up to 125 million on an annual basis. Isn't that correct, based on this transcript?

MR. BUTLER: When you say agreed to, what is the context of this? Is this the discussion of FPL's settlement the Commission was considering?

Hearing Exhibits - 00008102

MS. WILLIAMS: Yes, it is.

MR. BUTLER: You're talking about in connection with the settlement, that's one of the terms of the settlement?

MS. WILLIAMS: Yes. They agreed to record a credit against depreciation expense.

MR. BUTLER: I'm certainly happy to have Mr. Clarke try to respond to your question, but he wasn't involved in that proceeding, so he's just kind of reading this as we go along.

MS. WILLIAMS: And that's okay. We can make sure that --

MR. BUTLER: I just wanted to be sure you understand, I don't think he has any particular --

MS. WILLIAMS: Okay. I'm going to ask him a couple of questions subject to check. I think they're more conceptual.

MR. BUTLER: Okay.

BY MS. WILLIAMS:

Q Now, would you accept, subject to check, that FPL's agreement to book that credit was partly due to its concern that its depreciation rates at the time might have been higher than other companies in the industry? And you might want to look from page 26 to pages 31 to 32.

Hearing Exhibits - 00008103

MR. BUTLER: Okay. Why don't you go -- I guess on page 31, 32, is there a discussion of that?

MS. WILLIAMS: Yes. And maybe I could have him skim over pages 31 to 32.

MR. BUTLER: Okay.

MS. WILLIAMS: Just let me know when he's had an opportunity to do that.

MR. BUTLER: Anna?

MS. WILLIAMS: Yes.

MR. BUTLER: Mr. Clarke can read here and report to you what he read, but honestly, that's about the most he can do. I mean, he was not involved in any respect in this. And if that's useful, I'm certainly not going to object to your doing so. But you need to understand that there's really -- he's not in any position to be confirming what's said here or drawing conclusions from it.

MS. WILLIAMS: Okay. Can I have one second?

MR. BUTLER: Sure.

MS. WILLIAMS: I'm back. I'm just going to move on for right now.

MR. BUTLER: Sorry about that. Unfortunately, Mr. Clarke doesn't have any particular familiarity with that.

MS. WILLIAMS: No. That's okay.

Hearing Exhibits - 00008104

BY MS. WILLIAMS:

Q I'd like to now refer to FPL's responses to staff's eighth set of interrogatories, No. 88.

MR. BUTLER: We're getting it.

MS. WILLIAMS: Okay.

MR. BUTLER: Okay. We have it.

BY MS. WILLIAMS:

Q Great. Now, this is staff's eighth set of interrogatories, No. 88. And the question asked for reasons why meter removal costs should vary significantly among the Florida investor-owned utilities. Could you read the response that FP&L provided?

A The meter removal costs could vary between companies for a variety of reasons, including differences in labor costs, overtime costs, location, weather, environmental laws. I'm not sure. It says, or considerations, disposal costs, accounting policies, et cetera, for each of the companies. Cumulative effect of all or a portion of these could vary significantly among the Florida IOUs.

Q Did you research whether labor costs, location, weather, environmental laws, disposal costs, accounting policies for Gulf Power, Florida Power & Light and Progress Energy Florida are similar?

A I did not.

Hearing Exhibits - 00008105

Q Why didn't you?
A They could vary.
Q Why didn't you? Because they could vary? Is that what you said?
A I'm sorry. I didn't hear the question, why didn't I.
Q Oh, yes. Why didn't you?
A Because that wasn't part of my assignment, to make comparisons with other Florida utilities.
Q Now, if we were to assume, just for the sake of this question, that all Florida IOU meters were subject to similar location, weather conditions, environmental laws, disposal costs and accounting policies, wouldn't it then be reasonable to expect that similar removal costs would be experienced?
A No.
Q Why not?
A Because of these reasons right here.
MR. BUTLER: I'm sorry, Mr. Clarke. I think what she's trying to do is -- Anna, am I correct, you're saying, if everything was equal, if all of the factors that we've identified as potential --
MS. WILLIAMS: Did not vary.
MR. BUTLER: -- were the same between the utilities, should the costs be the same?

Hearing Exhibits - 00008106

MS. WILLIAMS: Exactly.

THE WITNESS: Well, in that scenario they probably would, but I don't believe that's the case.

BY MS. WILLIAMS:

Q Okay. Now I'd like to turn to the response that FPL provided to staff's eighth set, the attachment No. 93. And I want to clarify here, when the description denotes a replacement, is the removal cost associated only with the cost to remove the item being replaced, or does it also include the installation of the replacement?

A No. It just includes the cost of the removal.

Q Just the removal, okay.

A Yes.

Q Are you aware that the Public Service Commission has rules governing depreciation study requirements?

A Yes, I am.

Q And that the Commission also has rules addressing accounts and sub-accounts to use in the design of depreciation rates?

A Yes, I am.

Q Did you review these rules in performing a depreciation study for FP&L?

A Yes, I did.

Q Would you agree with me that Rule 25-6.0142 of

Hearing Exhibits - 00008107

the Florida Administrative Code -- and that's the one entitled Uniform Retirement Units for Electric Utilities -- establishes uniform capitalization and expensing guidelines for Florida IOUs?

A Yes.

Q Do the Commission subcategorization rules require that each account of each unit within each steam plant site be stratified in accord with the potential life patterns of the given strata?

A Could you point me out to where you're addressing, please, in the rules?

Q Yes. Give me one second. Let me get it in front of me. I think the stratification groupings are listed in -- right now I'm looking at Rule 25-6.04361, subsection (5)(a).

A Yes. Yes, I'm looking at it.

Q Would you agree with me that the subcategorization rules, or do they require that each account of each unit within each steam plant site be stratified in accord with the potential life patterns of the given strata?

A I guess I just don't understand yet. For each account by each unit?

Q I'm asking if the rule requires that each account of each unit, yes, within each steam plant site

be stratified in accord with the life patterns of the strata.

A Yes. I think that's what it says.

Q Okay. I just have a few more questions. Could we return to your rebuttal testimony, page 43, and I'm going to be referring to lines 8 through 15.

A Forty-three?

Q Yes, 43.

A Line 8?

Q Yes. Line 8 to 15. It's that middle complete question and answer.

A Yes.

Q Did your industry data include any data from Florida's electric companies?

A No, it did not. The industry data that we used was a Gannett Fleming database, and none of the Florida utilities were a Gannett Fleming client at that time.

Q Do you believe that Florida-specific industry data would have been helpful to have for the depreciation study?

A No. I was just looking -- I did not use the industry data to set any depreciation lives or salvage rates. I just made a comparison of Florida Power & Light to the range that was used within the industry.

Q I guess what I'm trying to ask is, although you

Hearing Exhibits - 00008109

didn't use it, if you thought that it would have been helpful to compare it to Florida-specific data, industry data.

A Well, I didn't use it at the time I was preparing my study. But during interrogatories, I got some information from the Florida utilities. I did compare that. It didn't change any of my --

Q So it didn't change any of your --

A No.

Q Okay. Could you now turn to page 44, we're still on the rebuttal testimony, lines 12 to 14.

A Yes.

Q And here you say that Mr. Pous increased the life to 95 years as a conservative estimate, this is absurd. And you go on. Are you testifying that Pous' proposed increase of the service life for easements to 95 years is absurd, or are you testifying that it's absurd when the maximum life of poles is half the life of the easements?

A No. I'm saying that Mr. Pous' 95 years is absurd.

Q So the former, okay. Now I'd like to page 56 of your rebuttal still, lines 11 to 12. And here you testify that when certain data appeared unreasonable, you either removed it from your analysis or gave it less

weight, correct?

A Yes.

Q How did you make a determination that the data was unreasonable?

A Well, to me, if it appeared to be an outlier.

Q Okay.

A If there was cost of removal for ten years that ranged around $10,000 and then one year it was $20 million, I would assume that would be an outlier.

Q How would you define outlier in the context of a depreciation study?

A Well --

Q I know you just gave -- sorry. Go ahead.

A Anything that didn't match or wasn't similar to the rest of the data in the data set.

Q If you saw what you thought might be an outlier, did you check with FP&L to see if there was an explanation for the data?

A On many of them, I did.

Q Okay. Now, if a facility needs to be retired in year zero or year one, would you remove it from your analysis?

A Could you say that again, please?

Q If a facility needed to be retired in year zero or year one, would you remove it from your analysis?

Hearing Exhibits - 00008111

A I don't understand the question.

Q Sorry. If it is retired.

MR. BUTLER: I'm sorry. You're trying to ask if something was retired very early, like in zero or one year, would you remove that from the analysis.

MS. WILLIAMS: Yes.

THE WITNESS: First of all, I would investigate why it was retired. And if it was a normal retirement that was going to occur again, then I would leave it in. If it was something that was probably not going to happen again in the future, I would remove it.

BY MS. WILLIAMS:

Q Okay. If an account has negative salvage in one year, would you remove it from your analysis?

A I would remove it or give it less weight, unless I found out from the utility that there was a reason for that.

Q And, finally, if you turn to page 61 of your rebuttal, lines 1 through 9. Actually, I'm sorry. Can we go back to what we were talking about real quick, about outliers and removing them from your analysis?

A Yes.

Q Could you just provide me a list of some examples of outliers that you would remove from your

Hearing Exhibits - 00008112

analysis, or data that you would remove?

MR. BUTLER: Just an illustrative -- some illustrative examples?

MS. WILLIAMS: Yes.

THE WITNESS: I could do that.

BY MS. WILLIAMS:

Q I mean, can we just do it here?

A Well, it may take some time. You want me to go through every account or --

Q No, that's fine. We can just do it as a late-filed if it's going to take a long time. And we could call that --

MR. BUTLER: How about "examples of outliers that were removed"?

MS. WILLIAMS: That's perfect. Almost exactly what I had.

MS. KAUFMAN: This is Vicki. What number are we on? Sorry to interrupt.

MR. BUTLER: That would be 3.

THE WITNESS: And that's just from the salvage data?

MS. WILLIAMS: Salvage and life data that you would remove. Thank you.

BY MS. WILLIAMS:

Q So now let's go to page 61 again. Sorry about

Hearing Exhibits - 00008113

that.

A Okay.

Q Lines 1 through 9. If you could just look over those real quickly. In this section, you discuss the cyclical nature of cost of removal and salvage for account 355 poles and fixtures.

A Yes.

Q Do you know why cost of removal and salvage is cyclical for this account, or could you explain to me why it's cyclical?

A Can you give me a minute?

Q Sure. That's fine.

A No, I can't explain that. I'm just looking at the data.

MS. WILLIAMS: Thank you, Mr. Clarke. That's all the questions I have for you. I appreciate it.

MS. KAUFMAN: John, this is Vicki. Do you guys need to take a break?

MR. BUTLER: Yeah, I think that would be good. We've been going for almost two hours here, so let's take a -- we'll come back at 3:30.

MS. KAUFMAN: That's fine. We'll just stay on.

(Short break)

EXAMINATION

BY MS. KAUFMAN:

Hearing Exhibits - 00008114

Q Mr. Clarke, good afternoon.

A Good afternoon.

Q I'm Vicki Kaufman with the Florida Industrial Power Users Group. If you have any technical difficulties during our conversation, let me know and I'll repeat or speak louder or whatever it takes. Okay?

A All right.

Q Turning to your rebuttal testimony, if you would, page 4, line 5.

A Yes.

Q And on actually line 4 and 5 you're telling us that the company provided you with economic recovery dates (or probable retirement dates), right?

A Yes, that's correct.

Q So I take it from the word "probable" that there's a chance that those dates might change?

A Well, usually that's what probable means.

Q I'm just trying to clarify your testimony, sir.

A Okay. That's what Florida Power & Light calls the dates, probable retirement dates.

Q And when they provided you with those dates, as I understand it, you essentially accepted the retirement dates that they provided you?

A Well, I actually took the dates, and then I compared them to the service lives or the average service

Hearing Exhibits - 00008115

lives that Gannett Fleming had sought throughout the industry. And if those lives that Florida Power & Light provided me were outside of that range, I would have went in and found out why. However, they were in the range, but they were at the lower end of the range. So I went and I asked them why these lives they were providing me were at the lower end of the range. And as I stated earlier, they provided me a number of reasons.

Q When you refer to the range of lives, you talk about that on page 6 at the bottom, right, line 21 to 23, the range of lives that Gannett sees in the industry?

A Yes.

Q When FPL provided you with the lives and you reviewed them, did you suggest any changes to what had been provided to you?

A No, I did not.

Q When were you retained by Florida Power & Light to perform your work in this case?

A I believe it was in the spring of 2008.

Q Just a little bit more than a year ago. You're in Nevada, right?

A Yes, I am.

Q How many times did you come to Florida in regard to this assignment?

A I believe three times.

Hearing Exhibits - 00008116

Q When was that? Can you tell me the month? I don't need to know the exact date.

A I remember one trip was September the 11th.

Q Well, I guess it couldn't have been '09.

A That one was an easy one to remember. What was the first trip? Gosh.

Q Who are you talking to?

A I can't remember the second trip. I think it was in December.

Q Who are you conferring with?

A Bob Jaffe.

Q He's someone on your staff?

A He's on Florida Power & Light's staff.

Q Okay. So December '08. And the third trip?

A The third trip was this Sunday, this past Sunday.

Q And obviously this last trip was after you filed your testimony.

A Yes.

Q So prior to filing your testimony, you visited Florida twice. When you came for your visit on September 11th related to this assignment, how long were you in Florida? Was it overnight, a week?

A No. It was three days, four days.

Q And was the sole purpose of your trip to work

Hearing Exhibits - 00008117

on this project?

A Yes, it was.

Q And then when you came in December, how long were you in Florida?

A Three days, actually one not by choice.

Q Okay. Duly noted.

A We had a snow day in Las Vegas, so I couldn't get home.

Q Wow, all right. Now, on your first trip in September, did you visit any FPL plants?

A No, I did not.

Q Can you just tell me generally what you did during those four days?

A Yes. I met with Florida Power & Light personnel.

Q Who did you meet with?

A I think it was part of an interrogatory, but I can give you a list of names, if that's what you need.

Q Okay. I just want to know -- and, again, I'm assuming that these are FPL employees?

A Yes. Do you want to know the areas that they were in or the names of the people?

Q Why don't you tell me their names first.

A Okay. There was a number of people. All I have is the person that was sort of the leader, but they

Hearing Exhibits - 00008118

brought in other people with them.

Q Okay. So tell me who the leader was.

A Okay. I met with Power Generation.

Q Do you have the person's name, though, that led that?

(REPORTER'S NOTE: Names are spelled phonetically.)

A Yes. Power generation was Joe Zavertnik. And I met with transmission people. It was Pam Sonalitter. And I met with distribution people, with a person named Mike Spore. I met with corporate real estate, Dean Gerard. I met with nuclear, Jack Slim, Cheryl Dietrich, Lisa Fusha. I met with construction people, somebody named T.O. Nasby. I met with project development, Christopher Herron. I met with people in system planning, Daisy Iglesias. And customer service, I met with John Easterling, Carrie Morallo, Jim DeMars, Dennis Reynolds.

Q Is that it?

A No.

Q Sorry.

A I met with David Watkins and Juan Suarez. In information services, I met with Lorenzo Elgamesta. And that was my first trip. Then I met with some people in property accounting, Tony Cuba.

Q Is this still on the first trip?

Hearing Exhibits - 00008119

A It's on my first trip. Bob Jaffe, Dave Haas, Miguel Aguari. Okay. That was my first trip.

Q So during your trip in -- your four-day trip in September, you met with the personnel that you just described, right?

A Yes.

Q Then when you came back in December, is that when you visited some of the plants?

A Yes, I did.

Q Tell me which plants you visited.

A I visited Turkey Point. At Turkey Point I visited the nuclear plant. I visited the combined cycle plant, and I visited the fossil generating plant.

Q You meant Turkey Creek, right?

A Turkey Point.

MR. BUTLER: We don't have a Turkey Creek yet, Vicki.

BY MS. KAUFMAN:

Q And did you visit any other plants?

A Yes. I visited the Lauderdale combined cycle and gas turbine plant.

Q Do you know, Mr. Clarke, how many combined cycle plants FPL has on their system?

A Yes, I do.

Q How many?

Hearing Exhibits - 00008120

A Give me a second here. I believe it's ten.
Q And did you visit Plant Scherer on any of your visits to FPL?
A No.
Q Did you visit the St. Johns coal plant?
A No, I didn't.
Q Now, the plants that you visited, Turkey Point and the Lauderdale plant, in your view, were they well maintained from what you saw?
A Yes, they were.
Q And I'm assuming, but correct me if I'm wrong, you've visited other power plants in the course of your career?
A Yes, I have.
Q Would you say that the FPL plants were in any sort of disrepair?
A No, not at all.
Q Were they in better shape than other plants that you've visited during your career?
A Yes, they were.
Q Take a look at page 7 of your testimony, Mr. Clarke, at the top there, actually beginning on the first line. You're talking about the range of lives for steam production/coal is 40 to 65 years. Do you see that?
A Yes.

Hearing Exhibits - 00008121

Q Do you know what the average or the median life span is for these plants?

A No, I don't. I didn't make that calculation.

Q And I guess would the same be true for you not having made the calculation for the steam production/gas plants you talk about on line 2?

A No.

Q So you've given us these figures here, the low and the high?

A That's correct.

Q If you stay on page 7, the question starts at line 7, but your answer is on lines 9 to 12. And Mr. McGlothlin asked you about this a little bit. You talk about -- you criticize Mr. Pous and Mr. Pollock and you say, to paraphrase it, they didn't take into account the unique circumstances relating to FPL's plant, correct?

A That's correct.

Q I just want to go through each of those categories and ask you what you think is unique. And let's just start with the first one, about the operation of the FPL production plant compared to other plants you're familiar with.

MR. BUTLER: Vicki, I'm going to object to this question or series of questions as asked and

Hearing Exhibits - 00008122

answered. Joe asked pretty much the exact same questions.

MS. KAUFMAN: Well, as I recall, Joe was asking specifically in regard to the Nevada plant. Correct me if I'm wrong, but I think his questions went to that specific plant, those specific plants.

MR. BUTLER: And you're asking compared to what?

MS. KAUFMAN: Other plants that Mr. Clarke is familiar with from his work in this area.

MR. BUTLER: All right.

BY MS. KAUFMAN:

Q Do you need me to repeat that, Mr. Clarke?

A Yes, I do.

Q Again, we're looking at page 7, lines 10 to 12, and you have said there that in criticism of some of the intervenors' positions, that they didn't take into account unique circumstances of FPL's production plants, and then you have a number of categories. So I wanted to go through those, and I want to ask you, for example as to the first one, what is it that is unique about the operation of FPL's production plant compared to other plants you're familiar with?

A I can't answer that. I don't know. When I gave this answer here, I based this on information that I

Hearing Exhibits - 00008123

got from Florida Power generation people. I did not base this on anything I did myself. All I'm saying is that neither Mr. Pollock nor Mr. Pous did either. I got the information from my discussions with the Florida Power & Light generation people. They didn't get any of that information at all.

Q So if I understand, in your discussions in some of the meetings you talked to us about earlier, some of the production people told you that there were some unique things in regard to the operation of the FPL production plants, right?

A Right. And while we're on that, you didn't ask me at my second visit the names of the people. Do you want those?

Q We can come back to that, but let's stick with where we are now.

A Okay.

Q Was the answer to that last question yes, or do you want me to repeat it? Let me repeat it so the record is clear.

A Yeah, that's a good idea.

Q I think you said that your opinion on lines 10 through 12 about the unique circumstances surrounding FPL's plants were based on conversations that you had with FPL personnel. Is that fair?

Hearing Exhibits - 00008124

A Could you repeat it one more time?

Q Is it true that your reference on line 11, page 7, to the unique circumstances relating to the operations, design life cycling and maintenance practices of FPL's plants were gleaned from your discussions with FPL personnel?

A Yes.

Q On the first category that you list there as being unique, what were you told by FPL personnel was unique about the operation of their production plants?

A I wasn't told any of the individual statistics. I didn't say that I was told any of these statistics. I was told by the Florida Power & Light generation people that they took all these -- this information into consideration when they were developing the probable retirement rates, probable retirement lives.

Q So again, I just -- I'm really just trying to understand what you're saying here. Do you mean --

A Okay. What I'm saying is that I got all this information -- I didn't get individual information. The Florida Power & Light generation people told me they took all this information into consideration when they were developing their integrated resource plan, their ten-year plan and their probable retirement lives.

Q So the basis for the unique circumstances that

Hearing Exhibits - 00008125

surround FPL's production plants are that the FPL personnel told you there were unique circumstances. Is that what you're saying?

A Yes.

Q And the enumeration of the unique circumstances on lines 11 and 12, you don't know what those are?

A No. I know that some of them, like the location, is unique to the plants at Florida Power & Light. I know that the way they recycle them is kind of unique to some of the other companies that I do work for, but I don't know specifically, you know, the design life of each of the plants.

Q Do you know what maintenance practices FPL has that are unique?

A No.

Q I don't want to prolong this, but you don't know what design life issues there are that are unique to FPL, or any of the categories you've listed?

A No. And it's sort of irrelevant in this case because I had the Florida Power & Light generation people tell me that they considered all of this in their development of their probable retirement lives.

Q Do you know what plants the FPL generation folks were looking at to compare to their own plants so they could come up with the unique description?

Hearing Exhibits - 00008126

A No, I do not.

Q Turn over to the next page, if you would, page 8, lines -- your question begins on line 1, and I want to look at lines 9 through 14. And Mr. McGlothlin, I think, might have talked to you about this a little bit. But you list a number of plants there. I'm sorry. Are you there?

A Yes, I'm here.

Q It's hard because I can't see you. Where these retired coal plants had lives in the 30- to 40-year range, right?

A Yes.

Q What was your data source for those comments?

A Those are for companies that we had done work for in the past.

Q So this is from your internal work papers or your internal documents?

A Yes.

Q Do you know what the EIA-860 generation report database is?

A No, I do not.

Q Well, this is probably going to shorten up this next line of questions, because I was trying to figure out where the plants that you have on page 8, lines 9 through 10, are in Exhibit CRC-3. And would I be correct

Hearing Exhibits - 00008127

that they're not there?

A I think some of them are there.

Q All right. Well, then let's go through them. Well, you're right. Two of them are there. Let me ask you about the ones that I could not find. On line 12 you talk about Richmond Unit 1.

A There are --

Q And I did not see that. I saw -- if you turn to CRC-3.

A Excuse me. Could I go off the record for a second?

Q I'm not sure. Why? I'll go off the record if you want to tell me why.

MR. BUTLER: We'll be right back, Vicki.

(Off-the-record discussion)

BY MS. KAUFMAN:

Q During the break here, Mr. Clarke mentioned that he had some corrections to make on page 8, lines 9 through 14. So can you tell us what those are, Mr. Clarke?

A Yes. Richmond Unit 1 was retired at 45 years, and State Line Unit 1 and 2 retired at 48 and 41 years, and Riverside retired at 39 years.

Q Those are all the changes that you have to that section?

Hearing Exhibits - 00008128

A Yes.
Q So looking at that Riverside Unit 1, does that appear on CRC-3?
A Let me see.
Q Not Riverside. Excuse me. Richmond.
A Riverside, right?
Q Let me start again. Richmond Unit 1.
A Yes. Riverside is under MidAmerican Energy. It's on page 7 of 11.
Q Okay. What about Richmond Unit 1?
A Richmond is on page 4 of 11.
Q So the one that you've got listed is L -- is one on page 4 of 11?
A I'm sorry. What was that question?
Q If you look at CRC-3, page 4 of 11.
A Yes.
Q Richmond (PA) 12.
A Yes.
Q Is that one?
A That's it. It is one. I don't know what the 12 is there.
Q What about State Line 2? That's one of the ones that you just changed.
A State Line 2?
Q Uh-huh.

Hearing Exhibits - 00008129

A It's Dominion Energy. It's on page 3 of 11.

Q Thank you for that clarification. Look back, if you would, to page 6. And actually the question begins on the prior page, and you're talking about your discussions with the FPL folks. And starting on line 4 of page 6, talking about some of the factors that I guess they related to you, and on line 6 you're talking about slag buildup. Do you see that?

A Yes.

Q Do you know if this problem had an impact on Plant Scherer 4?

A No, I don't.

Q Do you know if it affected the St. Johns River Power Park plant?

A I'm not sure which plant it applied to.

Q So you don't know --

MR. BUTLER: Vicki?

MS. KAUFMAN: Yes?

MR. BUTLER: One thing I would point out, if I heard you correctly, you're talking about Mr. Clarke's interviews, but at least as I read the sentence here, it talks about FPL witness Hardy at the bottom of page 5, what he testified to. And then it says, he also mentioned other factors considered, such as. I think that's a reference to

Hearing Exhibits - 00008130

Mr. Hardy's testimony.

THE WITNESS: That's correct.

MS. KAUFMAN: Okay. Thank you.

BY MS. KAUFMAN:

Q So I guess, again, you relied on Mr. Hardy for this slag issue; is that right?

A Yes.

MR. BUTLER: Well, to be clear, Vicki, what he is saying here is that this is something that appears in Mr. Hardy's rebuttal testimony, which you have.

MS. KAUFMAN: John, I appreciate it, but I think Mr. Clarke can tell us what he means, if you don't mind.

BY MS. KAUFMAN:

Q Mr. Clarke, are you aware of FPL's ownership of Scherer 3?

MR. BUTLER: Object to the question. It's involving facts not in evidence.

MS. KAUFMAN: Well, if he doesn't know, he can just say he doesn't know.

BY MS. KAUFMAN:

Q Do you know anything, Mr. Clarke, about FPL's ownership of any of the Scherer plants?

A Well, I know that they own a percentage, and I

think JEA owns a percentage.

Q Do you know what the life of, for example, the Plant Scherer -- let me say that again. Do you know what the life span is that Gulf Power uses for its share of Scherer Unit 3?

A No, I do not.

MR. BUTLER: I'm going to object to your question. It's assuming facts not in evidence.

MS. KAUFMAN: If he doesn't know, he doesn't know. I'm just asking him if he knew, John.

MR. BUTLER: I'm just preserving the objection.

BY MS. KAUFMAN:

Q Mr. Clarke, I'm sorry to keep jumping around, but back on CRC-3, and I think Mr. McGlothlin asked you about this. But what you have provided there, is that the entire excerpt from that portion of the Platt World Electric Power Plant Database?

A Yes, it is.

Q So no plants were excluded or included that were not in that database?

A Not under that category.

Q Under that category, okay. Still on page 6, down at line 12. Again, I guess in reliance on Mr. Hardy, the testimony relates to the fact that the 25-year economic recovery period for the combined cycles

Hearing Exhibits - 00008132

was based on the manufacturer's --

(Telephone interruption)

Did you hear me or should I say it again?

MR. BUTLER: We didn't hear you.

THE WITNESS: I got 25 manufacturer. After that, I didn't hear you.

BY MS. KAUFMAN:

Q We're looking on page 6 still, line 12, going on to 13, talking about that the 25-year economic recovery period was based on manufacturer's stated projections of physical life.

A Yes.

Q And I do apologize, because this may have been asked. But you did not review any information from --

MR. BUTLER: Again, we couldn't hear your question. But I think, from what I heard, it was asked and answered.

MS. KAUFMAN: Okay. Let me get closer to the phone.

BY MS. KAUFMAN:

Q Mr. Clarke, you didn't review any of the information from the manufacturers themselves, did you?

A No, I did not.

Q Do you know what the design life is of a steam turbine?

Hearing Exhibits - 00008133

MR. BUTLER: Steam turbine for what?

MS. KAUFMAN: For one of these plants that we're talking about.

MR. BUTLER: What sort of plant?

MS. KAUFMAN: Combined cycle plant.

THE WITNESS: I would say it's in the 25-year range.

BY MS. KAUFMAN:

Q What about for the heat recovery steam generator?

A I'd say it's around the same.

Q Now, still on page 6, it's a popular page, we talked about this a little bit. You were talking about the range of lives that Gannett sees in the industry as reasonable, correct?

A Yes.

Q And you say it's 40 to 65 for coal, right?

A Yes.

Q And FIPUG's witness suggests 55, correct?

A Yes.

Q So that would also be within the range that you typically see in the industry, right?

A Yes, it would.

Q Take a look one more time at CRC-3 and take a look at page 6, towards the bottom.

Hearing Exhibits - 00008134

A Six of 11?

Q Page 6 of 11. I'm going to do my best to pronounce this utility. Manitowoc 7. Do you see that? Are you with me?

A I don't see it.

Q It's the third one up from the bottom, page 6 of 11.

A Okay.

Q Again, I don't know if I'm saying this correctly, but Manitowoc No. 7, life span of six years, right?

A Right.

Q Would you agree that that would certainly be an outlier for these kind of plants?

A Yes. As I mentioned before, this was the entire database. And there was one in there for two years and there's one in there for six years, and some are 14, 15. Those would probably be outliers.

Q And there's one in there on page 8 of 11 for 13 years. That is Painesville Municipal Utility System.

A Yes.

Q You'd agree that that isn't a typical life for a coal plant, is it?

A No.

MS. KAUFMAN: Can you just give me a second,

Hearing Exhibits - 00008135

guys?

BY MS. KAUFMAN:

Q I just want to go back, or actually forward I guess, back to page 4, where we started. You were talking about the fact, beginning on line 5, that dates you used were the same dates that FPL has in their 2007 integrated resource plan, correct?

A Yes.

Q Do you know how often FPL updates that plan?

A No, I do not.

Q And on line 7 you reference the ten-year site plan that I think Mr. McGlothlin asked you about.

A Yes.

Q Do you know how often FPL revises that plan?

A No, I do not.

Q Do you know whether the information that is provided in that plan is binding on FPL in any way?

A No, I do not.

Q Let me flip through. I asked you earlier about the median lives for your coal plants. You said 40 to 65 and your combined cycles were 25 to 35. Do you recall that?

A Yes.

Q Would it be possible for you to provide us with the median lives or the average lives of the plants in

Hearing Exhibits - 00008136

your database? We can do it as a late-filed. I'm not asking you to calculate it right now.

A No, because it's a lot of work. But, yeah, I could do that.

MS. KAUFMAN: Okay. I've been keeping track. That's 4, late-filed 4. And we can just call it "median lives." And I believe that's all my questions. Thank you, Mr. Clarke.

MS. GRIFFITHS: This is Meghan Griffiths for South Florida Hospital and Healthcare Association. Am I the next person to ask questions of Mr. Clarke?

MR. BUTLER: You are.

EXAMINATION

BY MS. GRIFFITHS:

Q Mr. Clarke, could you turn to page 4 of your rebuttal testimony? And I'm referring to line 7 and the ten-year power plant site plan that you discussed earlier in this deposition. Did you review the company's ten-year power plant site plan?

A That question was asked before, and I said that I perused it.

Q Okay. Did you examine the retirement date for the plant specified in that site plan?

A No, I didn't.

Q Do you have any knowledge of whether there are

Hearing Exhibits - 00008137

expected retirement dates specified in that site plan?

A No, I don't. I took the company's information when they told me that the probable retirement dates that they used in their integrated resource plan were the same dates they used in their ten-year power plant site plan.

Q So it's your assumption that the expected retirement dates provided in the ten-year power plant site plan are equivalent to whatever is in the 2007 IRP?

A Yes.

Q Could you also turn to Exhibit CR -- let's see -- it's CRC-3, regarding your Platt Electric Power Plant Database?

A Yes.

Q Does this database provide a listing of retirements for combined cycle plants?

A I don't believe it -- I'm not sure if it does or not. Because combined cycle plants are so new, there may have not been that many that have retired.

Q Did you attempt to run a search based on combined cycle plants?

A No, I didn't.

Q Did anybody ask you to run a search based on combined cycle plants?

A No.

Q Now, you're aware -- are you familiar with the

Hearing Exhibits - 00008138

Putnam combined cycle plant of FP&L?

A Well, familiar with it in -- I know there is one.

Q Are you familiar --

A I haven't been there.

Q I'm sorry. Did you say you had been there?

A I have not been there.

Q Are you aware that the in-service date for the units there was 1977 and 1978 respectively?

A Yes, I am.

Q And so based on your 25-year service life for combined cycles, the actual service life of that FP&L plant would be approximately 42 and 43 years respectively? Does that sound accurate?

A Yes.

Q Did you consider that actual service life for FP&L's combined cycle plant in your analysis?

A Just give me one second, please. Yes, I did.

Q How so?

A Because the probable retirement date is what I used for each of the units or each of the stations or each of the combined cycle units, and Putnam was 2020.

Q But you didn't use it in establishing what the service life of those combined cycle units should be; is that correct?

Hearing Exhibits - 00008139

A I didn't establish service lives. I established probable retirement dates.

Q I'm sorry. Let me rephrase that and talk about probable retirement dates. You did say that it would have a 2020 probable retirement date; is that correct?

A That's correct.

Q So the retirement date does not correspond to the service life of that particular unit, or your 25-year retirement date does not correspond to the actual service life of that unit; is that correct?

A I did not use service lives.

Q So the answer is yes; is that accurate?

A Well, the service life for that unit would be 42 years, but I did not use service lives in my calculations.

Q So the service lives of units did not correspond to the retirement dates of the units; is that correct?

A The service life is 42 years, and it corresponds to the retirement date of 2020.

Q Are you aware what the original estimated useful life of that plant was when it was put in service?

A No, I'm not.

Q Mr. Clarke, do you agree that if the service lives of FPL's combined cycle units were assumed to be 35

Hearing Exhibits - 00008140

to 45 years, the depreciation expense would be reduced accordingly; is that correct?

A Is this a hypothetical?

Q Yes. I just had some general questions regarding the way that depreciation expense works.

A If the lives were changed, as in your hypothetical, to extend them, and the company chose to change their probable retirement dates to a longer date, then the depreciation expense would decrease.

Q And so do you also agree that reducing depreciation expense means that there would be a higher net asset balance in the next rate case?

A Yes.

Q And do you also agree that FPL would be entitled to a return on its net assets in its next rate case?

A I assume so.

Q So all things being equal, a reduction of FPL's depreciation expense combined with a reduction in the revenue requirement would not have an impact on FPL's earnings, would it?

A I can't address that.

Q Why not?

A Because I'm not knowledgeable enough on everything that goes into the development of the

Hearing Exhibits - 00008141

earnings.

Q If the utility decreases its depreciation expense based on a change in its service life, would that impact its earnings?

A I don't know, because if -- I don't know if the depreciation expense would equal the return on a rate base or not.

Q Do you agree generally with the statement that depreciation expense is a pay me now, pay me later issue?

A Depreciation expense is the value of the asset and it's collected over the life of the asset, and we hope to get the life of the asset properly set so that the ratepayer that is paying for those services are charged for those costs.

Q And is FPL entitled to a payment of those costs?

MR. BUTLER: Entitled to? Are you asking him a legal conclusion?

MS. GRIFFITHS: No. I'm asking him his understanding of how depreciation expense is recovered.

MR. BUTLER: I don't think that's his area of testimony. I would object to the question.

MS. GRIFFITHS: You can go ahead and answer, Mr. Clarke.

Hearing Exhibits - 00008142

THE WITNESS: Could you repeat the question?

MS. GRIFFITHS: Can I have the court reporter read it back?

(The question was read by the reporter.)

MS. GRIFFITHS: I'm referring to the depreciation expense.

MR. BUTLER: I'm going to object again. It's calling for a legal conclusion. I mean, what else does "entitled to" mean?

MS. GRIFFITHS: I'm asking for the witness --

BY MS. GRIFFITHS:

Q You can go ahead and answer the question, but just for clarification for the record, I'm asking for your knowledge as an expert witness on depreciation with respect to utilities, whether utilities are generally entitled to a return on their investment and whether they will receive their full depreciation expense for the asset.

A Generally that's how it works, but I'm not sure if "entitled" is the right word or not.

Q Fair enough. Now, are you familiar with the term "intergenerational equity"?

A Yes.

Q What does that mean to you in the ratemaking context?

Hearing Exhibits - 00008143

A That the customers who receive the services should pay their fair share.

Q Do you agree that it is important to set depreciation rates over the useful life of an asset in order to maintain intergenerational equity?

A Yes, I do.

Q Now, you're aware that FP&L has a significant reserve surplus, correct?

A I'm aware of it.

Q And that surplus is approximately 1.245 billion. Does that sound right?

A I've heard that number.

Q In fact, you quantify that number, don't you, sir?

A No. Where do I quantify that?

Q And you can correct this for me if I'm wrong, but could you turn to CRC-1 at page 53.

A Yes.

Q There's a column on that page titled Reserve Variance, and at the bottom it says, total plant in service, and that's where I pulled that 1.245 billion number from. Could you clarify for me what that number is, sir?

A Could you refer me to that page again?

Q Sure. It's Exhibit CRC-1, page 53 of 720.

Hearing Exhibits - 00008144

A I'm sorry. I missed it.

MR. BUTLER: She's asking you about page 53 of 720. It's in the Volume 1 of 3 in the CRC-1.

BY MS. GRIFFITHS:

Q Let me know when you're there, sir.

A I'm there.

Q Could you refer to the column Reserve Variance, and at the bottom of that column there's a number 1,245,360,415 under total plant in service.

A Okay.

Q Could you clarify for me what that number represents?

A Yeah. That is the variance in the reserve, the theoretical reserve and the book reserve.

Q That is the surplus?

A Yes, it is.

Q And that surplus is generated as a result of ratepayers paying depreciation expense quicker than required based on the lives of the assets; is that correct?

A I think the way the reserve surplus was created is addressed by Mr. Davis in his testimony.

Q What's your understanding of how that reserve surplus occurred?

A Well, my understanding is that it's from a

Hearing Exhibits - 00008145

number of issues, like extending nuclear plant lives, some Commission decisions. I'm not really all that familiar with it. Like I said, Mr. Davis addresses it.

Q So based on the understanding that you do have, though, the service lives were extended, and because they were extended, the depreciation expense that was accrued in the early years was more than turned out to be necessary for those years. Is that an accurate statement of it?

A Yes.

Q So, basically, the ratepayers of yesterday set up a savings account for ratepayers of tomorrow; is that right?

A No, not really.

Q Why not?

A Because it was over a number of years that that has happened.

Q Okay. And so my question then was, this surplus was established by ratepayers from prior years and currently there is -- correct?

A It was established in prior years, yes.

Q All right. And so the ratepayers of yesterday set up that savings account, basically a depreciation expense, correct?

A Well, I don't know if it's a savings account.

Hearing Exhibits - 00008146

I wouldn't refer to it as that.

Q Okay. If you don't like my analogy, that's fine. We don't have to go with that. But basically, let me just clarify, it was ratepayers in prior years paid rates so that there's a significant surplus in the depreciation expense today; is that correct?

A That's when it was generated, yes.

Q And in your view, wouldn't that be an example of a violation of intergenerational equity?

A You know, I'm not familiar with that enough to be addressing it. I think that's a question for Mr. Davis.

Q Let me just ask you, based on your understanding of intergenerational equity as we talked about it previously and your statement that you said it was important to take that into account when you set up depreciation expense, do you -- what don't you understand to respond to my question?

A First of all, I'm not all that familiar with how the reserve surplus was created, and I just feel uncomfortable addressing it.

Q And you can answer this question as a yes or no question. Is this an example of intergenerational equity or inequity?

A I don't know.

Hearing Exhibits - 00008147

Q What would you need to know to respond to that question?

A First of all, I need to know how this surplus was created. I just would like to know a lot more about this whole area, and that's not my expertise, and I'm not testifying to that. Like I said, Mr. Davis is.

Q Is that the only thing that you would need to know, how the surplus was created?

A No. I'd have to know a whole lot more about this whole area.

Q What other factors would you need to know, sir?

A I can't summarize them all at this time. I'd have to give it some thought.

Q Just a second, Mr. Clarke. I need to go through my notes real quick, and I'll see if I have anything else for you.

Could you please turn to page -- let's see, I believe it's 6. Let me check and see if it's your direct or your rebuttal testimony.

Let me just refer you to the statement -- I'm sorry, sir. It's page 6, lines 15 through 17, and you already answered some questions regarding this. But this is your statement, that the physical life of the combustion turbine is estimated to be 25 years by the manufacturer, based on cycling operation only, or 30

Hearing Exhibits - 00008148

years at base operations. And I believe you testified that you relied on statements from FPL representatives; is that correct?

A That's correct.

Q Are you familiar with various manufacturer warranties for combustion turbines referenced -- I'm sorry. Let me strike that and rephrase that.

Are you familiar with statements such as these by the manufacturers with respect to combustion turbines?

MR. BUTLER: Statements such as what?

BY MS. GRIFFITHS:

Q That the physical life of a combustion turbine is estimated to be 25 years by the manufacturer.

A No, I'm not.

Q So you do not know what they were referring to when they told you that; is that correct?

A I did not read any manufacturer's warranty.

Q And you don't typically do that when you are doing your depreciation studies in other jurisdictions, do you?

A No. I feel that these people are knowledgeable enough that they're telling me the truth.

Q But it hasn't been your practice to take manufacturer statements into account based on your own review of them, has it?

Hearing Exhibits - 00008149

A No.

Q Did you also look at -- are you familiar with Ventyx, the energy velocity power industry database?

A No. I know that Mr. Hardy used it in his testimony.

Q Did you run anything through this database yourself?

A No, I did not. I know that the results were very similar to the ones that I got out of the Platt World Database.

MS. GRIFFITHS: That's all I have, Mr. Clarke. Thank you.

MR. BUTLER: Anyone else?

MR. BRASWELL: Systems Council has no questions for this witness.

MR. BUTLER: Okay. I'll take the other silences as no. I have just a small amount of redirect I need to cover with Mr. Clarke, and then I think we'll be done.

EXAMINATION

BY MR. BUTLER:

Q Mr. Clarke, I want to refer you first to the rule that the Department was referencing, Rule 25-6.04361. I think she referred you to subsection (5)(a), talking about steam production plant. I'd like

Hearing Exhibits - 00008150

you to read, if you would, please, aloud, the first two sentences of the instructions for that particular set of accounts.

A Yes. This is (5)(a)?

Q That's right.

A It says, "The following accounts shall be maintained, at a minimum, on a plant site basis. It is preferable, however, that the accounts be maintained for each individual unit within each plant site."

Q Would you read that as requiring that the information be required on a unit-specific basis?

A No. I would say it would be required on a plant site basis.

Q If you would turn, please, to Volume 3 of your CRC-1, page 720, the last page, the one that Mr. McGlothlin asked you about.

A Yes.

Q There's a composite remaining life and annual accrual rate percentage down here, the annual accrual being 4.39 percent, correct?

A Yes.

Q And is that 4.39 percent -- well, which figures on the line above that do you divide into each other to get this 4.39 percent?

A The 343,685 divided by the 7,822,814.

Hearing Exhibits - 00008151

Q And that 7,822,814, that represents what in terms of the original cost?

A That is the original cost of the plant installed.

Q And for which years?

A For all years from inception.

Q Would that include years that, according to this method, have been taken down to a zero balance based on the allocation of the book reserve?

A Yes.

Q If you would turn in your rebuttal testimony to the exhibit that Mr. McGlothlin and others had referred you to, the CRC-3. If you'd turn to page 11 of 11, please.

A Yes.

Q At the bottom of the data there, there's a line saying total number of units. Do you see that?

A Yes.

Q And the figure is 464; is that right?

A Yes.

Q That refers to what, concerning the data that is summarized in this exhibit?

A It refers to each one of the units that are listed.

Q 464 units?

Hearing Exhibits - 00008152

A Yes.

Q In your opinion, would removing, say, a half dozen units with extremely short lives significantly change the average that's reflected here?

A I don't think it would change it significantly.

MR. BUTLER: Thank you. That's all I have on redirect, and we do not waive reading and signing.

(Whereupon, the deposition was concluded at 4:40 p.m.)

Hearing Exhibits - 00008153

CERTIFICATE OF REPORTER

STATE OF FLORIDA)
COUNTY OF LEON)

I, JO LANGSTON, Registered Professional Reporter, certify that the foregoing proceedings were taken before me at the time and place therein designated; that my shorthand notes were thereafter translated under my supervision; and the foregoing pages number 1 through 97 are a true and correct record of the aforesaid proceedings.

I further certify that I am not a relative, employee, attorney or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 19th day of August 2009.

_____

JO LANGSTON,
Registered Professional Reporter
1-800-934-9090
850-828-2221

Hearing Exhibits - 00008154

ERRATA SHEET

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Signature Date

Deposition of RICHARD CLARKE taken on August 18, 2009.

Hearing Exhibits - 00008155

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Deposition Transcript of Rosemary Morley, Including Exhibits 1-7 (2, 6, and 7 are late-filed)

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080677-EI

In re: Petition for increase in rates by Florida Power & Light Company.
_____/

TELEPHONE DEPOSITION OF:	ROSEMARY MORLEY
TAKEN AT THE INSTANCE OF:	The FPSC Staff
DATE:	August 12, 2009
TIME:	Commenced at 9:04 a.m. Concluded at 10:55 a.m.
LOCATION:	2540 Shumard Oak Boulevard Tallahassee, Florida
REPORTED BY:	MARY ALLEN NEEL, RPR, FPR Notary Public, State of Florida at Large

ACCURATE STENOTYPE REPORTERS, INC.
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TALLAHASSEE, FLORIDA 32308
(850)878-2221

Hearing Exhibit - 00008156

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Hearing Exhibit - 00008157

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Hearing Exhibit - 00008158

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Hearing Exhibit - 00008159

STIPULATIONS

The following deposition was taken on oral examination, pursuant to notice, for purposes of discovery, for use as evidence, and for such other uses and purposes as may be permitted by the applicable and governing rules. Reading and signing of the deposition transcript by the witness is not waived.

* * *

MS. BROWN: Good morning. This is Martha Brown present at the Commission. I think you all joined the conference at the same instant.

With me I have Paul Stallcup and Craig Hewitt here at the Commission. And if we could get appearances from everybody on the phone, I would appreciate it.

MR. RUBIN: This is Ken Rubin. I'm with Florida Power & Light Company here in Juno Beach, Florida. With me is Mitch Ross, also counsel for FPL, the witness, Dr. Rosemary Morley, and Richard Feldman, also with FPL. And we have the notary here prepared to swear the witness.

MS. BROWN: All right, Ken. That's great. Does she have an affidavit form that she could fax up to us?

MR. RUBIN: She does, yes.

Hearing Exhibit - 00008160

MS. BROWN: All right. You could fax it to my fax number, which is 413-6188.

MR. RUBIN: Okay. Beverly will do that as soon as we are done.

MS. BROWN: All right. Who else is on --

MR. BECK: Martha, this is --

MS. BROWN: Go ahead.

MR. BECK: Martha, this is Charlie Beck with the Office of Public Counsel.

MS. BROWN: Anyone else?

MR. WISEMAN: Yes. This is Ken Wiseman from Andrews Kurth for the South Florida Hospital and Healthcare Association.

MS. BROWN: Hi, Ken. Is anyone else with you?

MR. WISEMAN: No, I'm by myself.

MS. BROWN: Did someone just join us?

MR. McWHIRTER: Yes, John McWhirter.

MS. BROWN: Hi, John.

MR. McWHIRTER: Good morning.

MS. PERDUE: Tamela Perdue with Associated Industries of Florida is on.

MS. BROWN: All right. Good morning.

MS. PERDUE: Good morning.

MS. BROWN: Anyone else?

Well, I guess we can get started. Ken, I

Hearing Exhibit - 00008161

assume that we'll use our usual agreements that no objections are waived except as to form.

MR. RUBIN: Correct. That's fine.

MS. BROWN: Well, I guess we're ready to swear in the witness.

(Witness sworn by the notary.)

Thereupon,

ROSEMARY MORLEY

was called as a witness and, having been first duly sworn, was examined and testified as follows:

DIRECT EXAMINATION

BY MS. BROWN:

Q. Good morning, Dr. Morley.

A. Good morning, Ms. Brown.

Q. Nice to talk to you again. It doesn't seem it's been all that long.

A. No, it doesn't.

Q. I have -- well, let's do the introductions first. Would you state your name and business address for the record?

A. Yes. My name is Rosemary Morley. My business address is 700 Universe Boulevard, Juno Beach, Florida.

Q. By whom are you employed and in what capacity?

A. I am employed by Florida Power & Light as the Director of Load Forecasting.

Hearing Exhibit - 00008162

Q. How many employees do you supervise in that position?

A. I supervise three employees.

Q. All right. Just generally, have you participated in any conversations in the last six months to a year regarding reorganization of your division or downsizing?

A. No.

Q. All right. Thank you.

Now, back to the important stuff, the forecast that you've used in this docket. In the normal course of business, you produce your short- and long-term load forecasts on an annual basis; correct?

A. Yes.

Q. And those forecasts are used for multiple purposes, including submission of the forecast as part of FPL's Ten-Year Site Plan; correct?

A. Yes.

Q. Is it true that the forecasts used in this docket are the same forecasts that were filed in FPL's 2009 Ten-Year Site Plan?

A. That's correct.

Q. And your forecasts are used throughout the company as part of the budgeting and system planning process; correct?

Hearing Exhibit - 00008163

A. Yes.

Q. Did you file testimony in FPL's EnergySecure pipeline need determination case, Docket 090172?

A. Yes, I did.

Q. And the purpose of that testimony was to present the load forecast used in that docket, which it's my understanding is the same forecast as used in this docket; is that correct?

A. That is correct.

Q. You didn't file testimony in this year's nuclear power plant cost recovery filing, did you?

A. No, I did not.

Q. But are you aware that the long run forecast of summer peak demand contained in your 2009 Ten-Year Site Plan is used as an input to the economic feasibility analysis of the nuclear plants in that docket?

A. Yes, that's my understanding.

Q. Okay. So the load forecast you present here was not crafted just for this docket, but is generally used throughout the company for the Ten-Year Site Plan, the pipeline case, and nuclear power plant cost recovery dockets?

A. That is correct. And I would also add it is also the same load forecast that we used in the current

Hearing Exhibit - 00008164

goals docket.

Q. Okay. Now, I think I asked Mr. Rubin to have you refer to Staff's Fifth Set of PODs, Number 55. Do you have a copy of that?

A. Hold on a moment while we get it.

Q. Sure.

A. I'm there.

Q. All right. This document consists of two pages, and it compares your forecast of the number of customers and megawatt-hour sales to the actual number of customers and actual weather-adjusted megawatt-hour sales for the first six months of 2009; is that correct?

A. Yes, it is.

Q. Okay. If you refer to the page titled "Sales Variance by Month and Revenue Class," it's got a Bates stamp number of 158802 at the bottom.

A. I believe I have it.

Q. Okay. The number in the bottom right corner indicates that your forecast of total megawatt-hour sales was within 0.2 percent of actual weather-adjusted megawatt-hour sales; is that correct?

A. That's correct.

Q. Can you tell me how this 2009 year-to-date forecast accuracy for total megawatt-hour sales compares to the forecast accuracy of total megawatt-hour sales

Hearing Exhibit - 00008165

over the last three years?

A. I think in general we average about 1 percent, 1 to 2 percent, so this is an improvement on that.

Q. All right.

A. I'm sorry. If I could add something --

Q. Sure. Go ahead.

A. On average, we average between 1 and 2 percent, but I think that the variance for last year was actually -- in our original forecast was actually worse than that.

Q. And why would that be, do you think?

A. I think that we were not making the adjustment in the model that we are currently. I think that we have a better economic forecast based on what's actually happening in the economy, and I think we have made the appropriate adjustments to the econometric model to improve its accuracy.

Q. Okay. Now, you indicated that you had filed testimony in FPL's pipeline need determination case, and I think that was both direct and rebuttal testimony; correct?

MR. RUBIN: Martha, you cut out for just an instant there. Just in the interest of accuracy, if you could just repeat your question, I would appreciate it.

Hearing Exhibit - 00008166

MS. BROWN: Sure.

BY MS. BROWN:

Q. Dr. Morley, you said you filed testimony in FPL's pipeline need determination case; correct?

A. That's correct.

Q. And that was both direct and rebuttal; right?

A. Yes.

Q. Okay. And just to reiterate, the forecast used in the pipeline case is the same forecast you filed in this case?

A. Right.

Q. Okay. Do you have a copy of your rebuttal testimony there from the pipeline need determination case?

A. I do.

Q. Okay. On page 1, line 16, through page 2, line 2, you state that the purpose of your testimony was to rebut Florida Gas Transmission witness Langston's testimony that FPL's population projections are overstated in light of the University of Florida's March 2009 population projections; correct?

A. Correct.

Q. If you turn to page 7 of that testimony, lines 4 through 10, you compare FPL's population forecast to the University of Florida's high, medium, and low case

Hearing Exhibit - 00008167

projections; right?

A. Correct.

Q. Okay. And on lines 11 through 19, you state that because FPL's population forecast falls between the medium and high case projections, this further supports the reasonableness of your forecast; right?

A. That's correct.

Q. Okay. Now, your rebuttal Exhibit RM-23, if you'll turn to that, page 1 of 1.

A. Why.

Q. This exhibit compares FPL's population projections to the population projection bands from the University of Florida's March 2009 forecast; correct?

A. Yes.

Q. Does this exhibit show that FPL's population projections used in calculating the load forecast contained in your direct testimony in the rate case through the years 2011 also falls between the medium and high case projections?

A. Yes, it does. I would like to explain something, though, relative to the point there for the year 2009, if I may.

Q. All right.

A. The mid band points here for FPL's forecast and for the March 2009 update were available for 2009,

Hearing Exhibit - 00008168

'10, '11, '12, and so forth. The low and high band case, the state's low and high band projections were available for the year 2010 and for every five-year increment thereafter. For the year 2009, the University of Florida did not have a summary high band or a summary low band for the state, but they did have those numbers for each of the individual counties.

Q. All right.

A. There's inherently more variability at the county level, so if we had actually done the bands at the county level for the other years, it would have been actually a much broader band. But that's why there appears to be a little bit of a blip up there in the year 2009. It's reflecting nothing more than the difference in the methodology. And in fact, it would have been appropriate probably to just do an extrapolation from the point 2008 to 2010.

MS. BROWN: All right. I would like to make this an exhibit to Dr. Morley's testimony, Ken. It would be Exhibit 1, Deposition Exhibit 1, and it would be Exhibit RM-22 in Docket No. 090172-EI.

MR. RUBIN: I think it's Exhibit RM-23, if I'm not mistaken, in Docket 090172-EI.

MS. BROWN: Oh, yes. I'm sorry. It is. It's Exhibit RM-23. I was on the wrong page.

Hearing Exhibit - 00008169

Dr. Morley, if you'll just give us a minute, we're approaching the end of our questions, and I just want to consult for a second, and I'll be right back.

THE WITNESS: Okay.

(Deposition Exhibit Number 1 was marked for identification.)

(Short recess.)

BY MS. BROWN:

Q. Okay. We're back, Dr. Morley. You were just discussing your exhibit and the blip up in the calculations, I guess, for the March 2009 forecast. How did you calculate the low and high bands for the years 2010, 2011, 2012, and 2013?

A. Yes. And just to clarify this again, the University of Florida's high band and low band projections -- and they do this at both the state level, and they do it at the county level. For the year 2010, it was done based on the University of Florida's high band estimate for the State of Florida and for the low band estimate based on the State of Florida.

And if you instead looked at each individual county and looked at their low band estimate, you would get a much, much lower band. And conversely, if you looked at each county's high band estimate and added

Hearing Exhibit - 00008170

them up to the state, you would get a high band estimate that far exceeds the state's high band.

So when we revise this exhibit as part of this case, I would like to -- in light of that, I would like to extrapolate the points between 2008 and 2010, since the University of Florida did not do a high band estimate for the state for the year 2009, nor did they do a low band estimate for the state for the year 2009.

But back to your first question, to clarify it, the numbers for 2010 are from the University of Florida's high band and low band estimates for the State of Florida.

Q. And what about 2011?

A. 2011 is extrapolated, because the University of Florida's high band is from 2010 and then again in 2015. So it is an extrapolation between those two points.

Q. Okay. And that would be the same for 2012 and 2013?

A. Right. And if I could add something, that is true for the high band and the low band estimates. That is not true for the mid band estimates.

Q. All right. Now, back to page 4 of your rebuttal testimony in the pipeline case. On lines 9 through 21, you discuss the University of Florida's

Hearing Exhibit - 00008171

average long-term forecasting error. Do you see that?

A. Yes, I do.

Q. And you state on lines 14 through 17 that since 1994, the University of Florida has underestimated the state's long-term population growth, on average, by almost 1.3 million residents based on a ten-year forecasting horizon. Have you measured the forecast accuracy of the University of Florida's population projections over a shorter forecasting horizon, such as a two-year forecast?

A. I don't know that I looked at the two-year. I have looked at it recently relative to their current projections, which has actually been to reduce the short-term. And I would also say that they have not had the bias short-term that they've had long-term in terms of consistently understating the population growth.

MS. BROWN: Well, I wonder if you would perform that analysis for us. I would like to ask for a late-filed deposition exhibit where you perform a similar analysis of the accuracy of the University of Florida's population projections since 1994, but over a two-year forecast horizon. And we would like the analysis to be based on the October projections from the University of Florida. And I guess a short title would be "University of

Hearing Exhibit - 00008172

Florida Two-year Forecast Accuracy."

MR. RUBIN: Okay. I think we can do that.

(Late-filed Deposition Exhibit Number 2 was identified for the record.)

MS. BROWN: All right. Well, with that, we're done with our questions. Thank you very much, Dr. Morley.

Mr. Wiseman?

MR. WISEMAN: Thank you.

CROSS-EXAMINATION

BY MR. WISEMAN:

Q. Go morning, Dr. Morley. This is Ken Wiseman for the South Florida Hospital and Healthcare Association. I have a few questions for you, and I apologize in advance. It might have been more efficient had I been able to communicate to your counsel the specific discovery responses that you've provided that I want to refer to, but I hope we can slug our way through this.

Now, I did request that you bring with you your responses to SFHHA's discovery responses. Do you have those there with you today?

A. I believe I have the interrogatory responses. I think the POD responses were fairly voluminous.

Q. Well, let's start off. I do have a few

Hearing Exhibit - 00008173

questions about some of the responses to the PODs, but we may be able to do those actually without the documents. Let's start with the interrogatory responses. If your counsel could hand to you your response to SFHHA Interrogatory Number 15, please.

MR. RUBIN: We'll get it for her, Ken.

MR. WISEMAN: Okay. Thanks.

MR. RUBIN: Okay. I think -- do we have that in front of us, Rosemary?

A. This is the first set, Number 15?

Q. Yes. It consists of an interrogatory answer, and then there's a one-page attachment to it.

A. I'm not sure I have the attachment.

MR. WISEMAN: Counsel, would you be able to provide the attachment?

MR. RUBIN: Yes. I think we either have it electronically or we have another copy here.

MR. WISEMAN: All right. Why don't you just tell me when you're ready.

MR. RUBIN: Hold on. We're searching for it, Ken.

MR. WISEMAN: Okay. I apologize. I wish I could have gotten this information to you earlier, but events interfered, unfortunately.

MR. RUBIN: All right, Ken. We've located the

Hearing Exhibit - 00008174

attachment.

MR. WISEMAN: Great. Could we have this marked as a deposition exhibit? I'm not sure how you're numbering those.

MS. BROWN: I think that would be Deposition Exhibit 3. And can you give it a name, please?

MR. WISEMAN: This would be FPL's response to SFHHA Interrogatory Number 15.

MS. BROWN: All right.

(Deposition Exhibit Number 3 was identified for the record.)

BY MR. WISEMAN:

Q. Dr. Morley, I understand you now have before you a document that has been marked as Deposition Exhibit Number 53, which consists of a narrative response to SFHHA Interrogatory Number 15, along with a one-page attachment. Do you have that?

MR. RUBIN: And just for the record, to make it clear, I think you said Exhibit Number 53. It's actually Deposition Exhibit Number 3.

MR. WISEMAN: Yes, I apologize. Yes, Exhibit Number 3.

MR. RUBIN: And just so it's clear for the record, do you want Deposition Exhibit Number 3 to be both the answer to the interrogatory and the

Hearing Exhibit - 00008175

attachment, or is this simply the answer at this point?

MR. WISEMAN: No, both the answer and the attachment.

MR. RUBIN: Okay.

BY MR. WISEMAN:

Q. Dr. Morley, do you have that document before you?

A. Yes, I do.

Q. All right. Was this interrogatory response prepared by you or under your supervision?

A. No.

Q. Well, I'm confused by that answer. I'm looking at your affidavit, the affidavit that was submitted in response to SFHHA's First Set of Interrogatories. Maybe your counsel can provide you a copy of it. And in that affidavit, it says that you are sponsoring the answer to, among other interrogatory numbers, Interrogatory Number 15.

A. Yes. And if I could clarify, I did participate in this. I did not -- and I think there were some other parties that were also co-sponsoring this POD response. I did not prepare the attachment.

Q. Are you familiar with the data that are set forth in the attachment?

Hearing Exhibit - 00008176

A. No.

Q. Who would be familiar with those data?

A. FPL witness Barrett.

Q. Barrett. All right. So if I were to ask you questions then about that attachment today, you would be unable to answer those questions; is that correct?

A. I would do my best, but I think that witness Barrett would be the best person to talk to about it.

Q. All right. We'll defer that to Mr. Barrett, then.

MS. BROWN: Mr. Wiseman, if I may ask, do you still want it to be a deposition exhibit?

MR. WISEMAN: No, it probably doesn't need to be.

MS. BROWN: All right.

(Document previously identified as Deposition Exhibit Number 3 was withdrawn.)

MR. WISEMAN: All right. Let's try another one. If your counsel could provide you with the response to SFHHA Interrogatory Number 23.

MR. RUBIN: Is that from the same set, Ken?

MR. WISEMAN: Yes, first set.

MR. RUBIN: Hold on one second, Ken.

MR. WISEMAN: Sure.

MR. RUBIN: Okay. We're there.

Hearing Exhibit - 00008177

BY MR. WISEMAN:

Q. All right. Let's see if you -- now, by way of background information, Dr. Morley, your affidavit states that you sponsored the answer to this interrogatory as well, although it was actually directed to Ms. Deaton. Was this interrogatory prepared by you or under your supervision?

A. Yes.

Q. Now, if you'll notice, would you agree that data are set forth in this response which show annual sales for the years 2005 through 2008 split among the residential, commercial, and industrial classes? Is that correct?

A. Yes.

Q. All right. Now, if we look at this, we see that residential annual sales have decreased from 2005 through -- I'm sorry, from 2005 as compared to 2008; is that correct?

A. Yes.

Q. Okay. Commercial sales increased from 2005 to 2008; correct?

A. Yes.

Q. And industrial sales were reduced from 2005 levels in 2008; correct?

A. Yes.

Hearing Exhibit - 00008178

Q. Now, has FPL conducted any type of a forecast to determine what the expected levels of annual sales would be for these three classes beyond 2010?

A. Yes. I believe that is in the Ten-Year Site Plan.

Q. So if I wanted to see the trend in future sales, I would refer to the Ten-Year Site Plan then?

A. You could. Of course, the forecast by revenue class through 2011 is also in this case.

Q. Yes. Now, I just want to make clear, the Ten-Year Site Plan you're referring to, would that be -- is the most recent one the one for 2009 through 2018?

A. Yes.

Q. And during the hearing in this case, would you be the correct witness to ask questions of about that site plan?

MR. RUBIN: Let me just object to the form. Go ahead, Rosemary.

A. I would certainly be the correct witness for questions about the load forecast in the Ten-Year Site Plan. I don't think I would be qualified to talk about other aspects of the Ten-Year Site Plan, including siting and what we're going to build and when.

Q. Would you be the correct witness to talk to about customer growth?

Hearing Exhibit - 00008179

A. Yes.

Q. All right. We can then go on to -- well, before we go to the next document, if you will, do you know off the top of your head whether this trend that we see in the data that were provided in response to Interrogatory Number 23, does that trend continue out into the future past 2011, meaning residential sales are reduced relative to commercial sales?

MR. RUBIN: I'm going to object to the form of the question. Go ahead, Rosemary.

A. What I would say, just referring to my testimony, is that I believe that we show commercial in this case growing at a faster rate than residential.

Q. Very good. Thank you. All right.

MS. BROWN: Ken, Mr. Wiseman, do you want to make that interrogatory response an exhibit?

MR. WISEMAN: No, that's not necessary.

MS. BROWN: Okay.

BY MR. WISEMAN:

Q. All right. If we could now refer to -- if counsel would provide you the response to SFHHA Interrogatory Number 183, which was in SFHHA's Fourth Set of Interrogatories.

MR. RUBIN: Give us just a second here, Ken.

MR. WISEMAN: Sure. And while you're looking

Hearing Exhibit - 00008180

for it, just to be clear, it consists of the interrogatory, and then there's a six-page attachment to it.

MR. RUBIN: Okay. Ken, we have located it and provided it to the witness.

BY MR. WISEMAN:

Q. All right. Now, Dr. Morley, was this interrogatory response prepared by you or under your supervision?

A. Yes.

Q. Now, if you could refer to the first page of the attachment -- before we do that, you would agree that in this interrogatory, we asked you to provide certain statistical measures of the model that has been used in this case for the load forecast; is that correct?

A. Yes.

Q. All right. Now, the attachment consisting of six pages sets forth those statistical measures; is that right?

A. Yes.

Q. Now, let's turn to page 1 of the attachment. If you see, at the top of the page, it says "NEL." Do you see that?

A. Yes.

Hearing Exhibit - 00008181

Q. And then directly underneath that, there are a number of entries. The fourth one down is Florida real household disposable income. Do you see that?

A. Yes.

Q. All right. The household disposable income, where did you get those data from?

A. As I discuss in my direct testimony, we reviewed a number of projections from Global Insight and also from other sources, and we also did an analysis of what happens to Florida household disposable income during severe recessions.

So we ultimately used a forecast from Global Insight that projected, I believe, about a 4.2 percent drop as the most severe drop in real household disposable income in early 2009.

And then, consistent with the pattern we have seen historically that real household disposable income takes some time to recover from a severe recession, we modeled the recovery in real household disposable income based on what happened in Florida during the mid-'70s recession, which is the most recent example of a severe recession in Florida.

Q. When did you get the data from Global Insight?

A. As I said, we looked at a number of different versions of the forecast. I think that most recently we

Hearing Exhibit - 00008182

had a vintage from them as of October of 2008. But again, we made our revisions to that probably after that time, again based on what was happening in the economy during late 2008.

Q. All right. Now, since you submitted your testimony, have you received similar data from Global Insight concerning Florida real household disposable income?

A. Yes, we have received updates. However, we are still concerned that for this particular series, Global Insight's forecast is overly optimistic, and that the adjustments we made to the series were appropriate and, in fact, are improving the accuracy of the forecast this year, as evidenced by our extremely low forecasting variance.

Q. When did you receive the most recent update from Global Insight?

A. I can't tell you specifically when.

Q. Approximately.

A. Sometime this year. But again, we are very confident in the forecast we've made for the series and, in fact, that the adjustments we've made are improving the accuracy of the forecast.

Q. Well, can you tell me, the most recent update from Global Insight, was it received within the last two

Hearing Exhibit - 00008183

months?

A. I'm not sure.

Q. If I expanded that, was it received within the last three months? Do you know that?

MR. RUBIN: Let me object to the form. I think the witness has testified that she believes she received it sometime this calendar year, but couldn't be any more specific.

BY MS. BROWN:

Q. Well, let me ask the question that way. Can you provide me any information that's more specific than that you received the Global Insight update sometime this year?

A. No.

Q. All right. Have you run -- (inaudible) -- with the updated Global Insight information, Global Insight data?

MS. BROWN: Ken, you sort of faded out there. Could you repeat that question for the court reporter?

MR. WISEMAN: Sure.

MS. BROWN: Thank you.

BY MR. WISEMAN:

Q. Dr. Morley, have you run any forecasts with the updated data that you received from Global Insight

Hearing Exhibit - 00008184

concerning Florida real household disposable income?

A. Yes. I have done some analysis, and that's why I can say that their forecast would not improve the accuracy of the NEL model and, in fact, the forecast we are using is more appropriate in the NEL model and is improving the accuracy of that forecast.

Q. And the forecast based purely on the data from Global Insight, the updated data, how does that compare, that forecast, to the forecast that you've sponsored in this rate case?

A. As I said, on this particular series, not in terms of their overall view of the Florida economy, which is very somber, but on this particular series, Global Insight's forecast is overly optimistic, in light of the decline in income we had and in light of the decline in real household income that we experience during severe recessions.

Q. And what impact does the Global Insight data, the updated data, have on the forecast?

A. Roughly speaking, the elasticity of income is about 30 percent.

Q. All right. And how does that change your forecast?

A. Well, I think that if we had gone with Global Insight's forecast, we would probably be overforecasting

Hearing Exhibit - 00008185

NEL by at least 1 percent.

Q. And the 1 percent you're referring to, is that based on the updated data that you received from Global Insight, or is that based on the data from October 2008 that you actually used in putting together your forecast for the rate case?

A. That's based on the October. And my recollection was that Global Insight in their more recent updates has not done anything to significantly change their income numbers for 2009.

Q. Okay. Now, still focusing on page 1 of the attachment, the next entry down is real average price of electricity. Do you see that?

A. Yes.

Q. And where did you get those data from?

A. The nominal price of electricity is provided by our finance business unit. The real price of electricity is created by dividing by CPI. Our CPI forecast was based on an average of Global Insight's optimistic and mid band inflation projections. Once the real price is computed by dividing the nominal price by CPI, it's also then used on a rolling 12-month basis, so that each month the real price is based on the change in the price in the last 12 months.

Q. Going back to the beginning of your answer, I

Hearing Exhibit - 00008186

think you said that the nominal price of electricity is determined by FPL's financial unit; is that correct?

A. Yes.

Q. Do you know, is that price derived from a natural gas price?

A. My understanding is no, not directly. My understanding is it's based on the individual components of the FPL bill, like base, fuel, clauses, and there's not a separate component for natural gas per se.

Q. So it's based upon, among other factors, contracts you have in place for the purchase of fuel?

A. Since I don't do that forecast, I would be -- you know, I don't want to give you a definite answer when I don't know specifically.

Q. Is there a witness in this case who would be familiar with the development of those data?

A. I believe that witness Barrett would be sponsoring the forecast of the nominal price.

MR. WISEMAN: All right. Could we have this document that we've been talking about -- this is FPL's response to SFHHA Interrogatory Number 183. Could we have this marked as a deposition exhibit. And I think then it would be Deposition Exhibit Number 3?

MR. RUBIN: Okay.

Hearing Exhibit - 00008187

MS. BROWN: All right.

(Deposition Exhibit Number 3 was identified for the record.)

BY MR. WISEMAN:

Q. Just one last question, actually, on this exhibit. Again, on page 1, if you go down toward the bottom of the page, it says -- well, under "Total Customers," then it says "Regression Statistics" toward the bottom. Do you see that?

A. Yes.

Q. And there's an R-squared there and adjusted R-squared, both of which are 1.000. Do you see that?

A. Yes.

Q. Does that look correct to you?

A. Yes. And I'm sure if we carried it out to more precision, you would see that it's really, you know, .9999. Typically we do get a very high R-squared when we regress customers against population, because population determines customers. But I'm sure if we showed that in greater precision -- we're only showing three digits -- you would see that it's .9999-something.

Q. Fair enough. Now, I understand you don't have the documents that are responsive to our requests for production of documents with you, but maybe I can -- I just have a couple of questions, and maybe I can do this

Hearing Exhibit - 00008188

somewhat generically. Do you have with you our requests for production of documents?

A. I think we should be able to get electronic access.

Q. I'm sorry. That's the requests themselves or the responses as well?

A. The responses themselves.

Q. Okay. Let's start off by referring -- if your counsel would provide with you a copy of SFHHA POD Number 55. And this is in the Fourth Set of PODs.

MR. RUBIN: Bear with us for just a minute, Ken. We're going to try and pull it up. Okay?

MR. WISEMAN: Sure.

MR. RUBIN: Ken, we've located the POD, and electronically, we have access to the attachments. But I know there's approximately 15 attachments, so if you can specify -- in your question, if you're looking at one or more of those attachments, just let us know.

MR. WISEMAN: Sure, I will. Thanks, Ken. Let's start off by, if you could, showing the witness the document request itself.

BY MR. WISEMAN:

Q. Dr. Morley, do you see the request? Do you have it before you?

Hearing Exhibit - 00008189

A. Yes, I do.

Q. All right. Now, that request was directed to you, and it says, "Please produce documents that discuss or refer to the slowdown that commenced in customer growth in 2008 and/or monthly declines by August 2008." Do you see that?

A. Yes.

Q. And did you -- are you responsible for the responses that were provided, the documentary responses that were provided to this POD?

A. Yes.

Q. So during the hearing, if I were to ask you questions about any of the documents that are responsive to this POD, you would be the appropriate witness to talk to about that?

A. Yes.

Q. All right. Could we refer to -- I'm sorry. Just one moment.

A. I'm sorry, Mr. Wiseman. Could I add something to what I just said?

Q. Yes, certainly.

A. I think we provided anything that would be responsive to this. In some cases, there may be documents that, you know, I provided a page that addressed what you're talking about, and there may be

Hearing Exhibit - 00008190

other pages or sheets within that document or presentation which I may not be that knowledgeable of.

Q. I understand. In other words, you didn't necessarily -- you weren't the preparer of each document that is responsive, but you are knowledgeable about the specific page within that document that is responsive. Is that fair?

A. Yes.

Q. All right. Could we refer to a document that has been marked as -- the Bates stamp number starts with FPL 111384. It's a seven-page document, and the page I want to ask you about specifically is Bates number 111387.

MR. RUBIN: And let me just say that because we only have these electronically, we do not have them with the Bates numbers. If you can provide us with the title of the document, that will probably allow us to find that attachment.

BY MR. WISEMAN:

Q. This looks like it was pulled out of a PowerPoint presentation. The title on page -- well, let me just go to the specific page I'm interested in. If I give you the specific page I'm interested in, would that be more efficient than giving you the first page?

A. Actually, what would help is if you give me

Hearing Exhibit - 00008191

the title of the PowerPoint presentation itself.

Q. Unfortunately, this one is an excerpt. The first page, which is 111384, the title of that page is "Florida has exceeded the national average in unemployment for several months."

A. Well, that has been in a lot of presentations.

Q. I'm sure?

A. And continues, so . . .

Q. Let me ask you the question generically. Maybe we can get through this a lot more easily this way. I don't want to take a lot of time up with you searching unnecessarily.

Page FPL 111387, the title of that page is "The housing crisis has caused a sharp decline in FPL's new service hookups and a rapid increase in FPL's inactive accounts." Would this be a page that you would be knowledgeable about?

A. Yes.

Q. And so during the hearing, I could ask you questions about the information that would be on a page with these sorts of data?

A. I would certainly be knowledgeable about NSAs and the decline in customers.

Q. All right. Now, on this page that I just referred to, there's a bar graph that shows change in

Hearing Exhibit - 00008192

inactive accounts, and it shows in 2008, if I'm interpreting this correctly, 57,000 inactive accounts. Would that sound correct?

Let me rephrase it, because I may have messed up the data. For 2008, if I'm interpreting this correctly, it shows, I believe, 57,000 inactive accounts. Would that be consistent with your understanding of what's going on on the FPL system?

MR. RUBIN: Let me just object to the form of the question, Ken. It's difficult without us having access to this document to interpret and answer that question, but I think we may have just found the document.

MR. WISEMAN: Oh, great.

THE WITNESS: I'm not sure that we have, but I believe 57,000 for inactive does not sound correct. It would be more in the area of 300,000.

BY MR. WISEMAN:

Q. Well, let's see. I'm sorry. This would be the change in inactive accounts. Would that -- with that clarification, would that sound correct?

A. That would make more sense.

Q. I'm sorry. Somebody either came on or cut out, and I didn't hear your answer.

A. Yes.

Hearing Exhibit - 00008193

MR. WISEMAN: Ken, did you actually locate the document.

MR. RUBIN: I think we have it. Let's see if it's -- did you say the document has the title "The housing crisis has caused a sharp decline in FPL's new service hookups"?

MR. WISEMAN: Yes, that's the beginning of that page.

MR. RUBIN: We have that document up now, yes.

MR. WISEMAN: Great.

BY MR. WISEMAN:

Q. Dr. Morley, looking at that, is it correct then that there has been an increase -- I'm sorry, that there was an increase of 57,000 inactive accounts in 2008?

A. I think that's right. Let me just verify, because sometimes I'll mix it up with the projection.

Yes, that's correct.

Q. All right. And then there's a number there for 2009, which shows an additional 54-point -- well, it would be 54,100 inactive accounts; is that correct?

A. I'm sorry. Could you repeat that, Mr. Wiseman?

Q. Yes. If I'm interpreting this correctly, for 2009 -- I'm assuming this is a forecast, that FPL is

Hearing Exhibit - 00008194

forecasting that there would be an increase of an additional 54,100 inactive accounts.

A. No, I don't believe it is a forecast. It's the actual case between February 2009 and February 2008.

Q. Okay. Now, is there -- have you done forecasts of inactive accounts that you anticipate in 2010 and 2011?

A. No, not directly.

Q. Well, that suggests you've done something indirectly. What have you done indirectly?

A. What we do is, we compare our forecast of the change in customers with the change in new service accounts, and one reason for the difference between those two is the rise in inactive accounts. So we do sort of I guess what you would call a sanity check between the two forecasts by looking at what they would imply in terms of the increase in inactive accounts.

Q. Did you do that for both 2010 and 2011?

A. Yes.

Q. And could you tell me what those forecasts showed?

A. I think it generally showed inactive meters eventually coming down, but remaining very high this year.

Q. When you say this year, you're referring to

Hearing Exhibit - 00008195

2009?

A. That's correct.

Q. And do they remain very high in 2010?

A. Yes. They remain high by a historical standard, yes.

Q. Would you be able to quantify in some range what you mean by high?

A. Unfortunately, I cannot, because I don't have the exact figure in my mind, and I can't -- I'm sorry. I can't give you anything.

MR. WISEMAN: All right. Is there a way to mark this as a deposition exhibit?

MR. RUBIN: This one page that we've been referring to?

MR. WISEMAN: Yes.

MR. RUBIN: We can print it out and identify it as a deposition exhibit.

MR. WISEMAN: That would be great, if we could make that Deposition Exhibit Number 4.

(Deposition Exhibit Number 4 was identified for the record.)

MS. BROWN: Ken, I'm not sure whether we've got that up here, so I'm hoping perhaps that you could e-mail to it me. A PDF file would be good, and then I can give it to the court reporter.

Hearing Exhibit - 00008196

MR. WISEMAN: Sure. You mean when the deposition is over?

MS. BROWN: Yes.

MR. WISEMAN: Yes, I can do that. That's fine.

MS. BROWN: Do you know my e-mail address. Well, we can talk about it later. I don't mean to interrupt your train of thought.

MR. RUBIN: We can go past it, Ken, just for the record, if you could identify the Bates number for that particular page.

MR. WISEMAN: Yes. It's Bates FPL 111387.

MR. RUBIN: Thank you very much.

BY MR. WISEMAN:

Q. Now, another document that was produced in response to SFHHA Request Number 55 is entitled "FPL -- The New Economic Reality." That's a presentation by Bob Barrett, Vice President of Finance, 9/15/2008. I wonder if you could pull that document up.

A. I have it.

Q. Great. And if you could refer to page 2 of that document. Do you see there's -- there's an executive summary on that page; correct?

A. Yes.

Q. And then the fourth bullet point down reads,

Hearing Exhibit - 00008197

"The rise in inactive meters and low usage customers, indicative of empty home, is at all time highs." Do you see that?

A. Yes.

Q. Do you agree with that conclusion?

A. I think that conclusion was correct at the time this presentation was developed and continues to be true today.

MR. WISEMAN: If we could have this marked as Deposition Exhibit Number 5, please. And to save trees, I guess what we could do is maybe do the title page of the document and then just page 2.

(Deposition Exhibit Number 5 was marked for identification.)

MR. RUBIN: What's the Bates number on that one, Ken, if you've got it available?

MR. WISEMAN: The title page is FPL 111391, and then the page that I just asked Dr. Morley about it is 111392.

MR. RUBIN: Okay. Bear with me just for one minute.

MR. WISEMAN: Okay.

MR. RUBIN: Do you have anything else, Ken?

MR. WISEMAN: Just hopefully one sort of generic line of questioning.

Hearing Exhibit - 00008198

BY MR. WISEMAN:

Q. Additionally, there are a number of documents that were provided in response to the same POD Number 55 that are titled "Economic Indicators." They're generally three-page documents. Dr. Morley, are you familiar with that document, or would you need to see one of them?

A. No, I'm familiar with it.

Q. All right. And would you be the appropriate witness to ask questions of concerning those documents that are titled "Economic Indicators"?

A. Yes.

MR. WISEMAN: All right. Just give me one moment. I think that may be it.

Yes, that's everything I have. Thank you, Dr. Morley, for your time. I appreciate it.

THE WITNESS: You're welcome.

MS. BROWN: Does anyone else have questions for the witness?

MR. BECK: Martha, this is Charlie. I do.

MS. BROWN: Okay.

MR. MOYLE: And this is Jon Moyle. I'll have some as well.

MS. BROWN: All right. Charlie, why don't you go, and then Jon.

Hearing Exhibit - 00008199

CROSS-EXAMINATION

BY MR. BECK:

Q. Good morning, Dr. Morley.

A. Good morning.

Q. My name is Charlie Beck with the Office of Public Counsel, and I would like to start by following up with some questions about the University of Florida population forecasts.

In your direct testimony at the bottom of page 14, you state that the University of Florida revised its population projections four times between November 2007 and October 2008. Do you recall that?

A. Yes.

Q. Is that typical for the number of revisions the University of Florida would make, or is that atypical?

A. That is atypical.

Q. Do you know the typical number of changes, if any, that they would make in their population forecasts?

A. Well, they typically do population forecasts at least once a year, sometimes twice. I would say for this year, it does not appear that they're doing a July revision as they did in 2008.

Q. Okay. In 2008 and prior years, did they have projections of bands like they started in March of 2009?

Hearing Exhibit - 00008200

A. Yes.

Q. Okay. And with respect to -- and do you know how long they've been doing the bands?

A. No, I don't.

Q. Okay. Staff asked you some questions about your testimony in the gas pipeline certificate of need case, and specifically about your Exhibit RM-23. Do you recall that?

A. Yes.

Q. Which is attached to your rebuttal testimony. This graph shows both the low, medium, and high cases in the University of Florida's forecast for population, does it not?

A. Yes, it does.

Q. And for 2010, do you know what the actual data points are for the low, medium, and high population forecasts?

A. I don't know the level. I believe I know sort of the implied growth rate between 2008 and 2010.

Q. What would that be?

A. I believe the high band -- and again, ignoring the 2009 point, which is really based on a different methodology, but I believe if we look at 2010 and compare it to the 2008, this would imply an annual growth in population of 2.3 percent a year.

Hearing Exhibit - 00008201

By contrast, Florida Power & Light, the largest utility in the state, year to date, our customer base is contracting at a rate of 0.3 percent. So that's the high band.

The low band, and again ignoring 2009, but simply looking at the implied growth rate between -- or lack of growth between 2010 and 2008 would imply that the number of customers is contracting at an annual rate of 0.9 percent.

Q. When I look at the graph itself and try to get the difference in the population forecasts between the low and the high band for 2010, it looks like it's greater than a million people. Am I right in that, or do you know?

A. I don't know.

Q. Would it be possible to get that as a late-filed exhibit, the actual data points for 2010 for the high, medium, and low bands?

MR. RUBIN: Hold on, Charlie, one second, if you would.

MR. BECK: Sure.

MR. RUBIN: Yes, Charlie, we can do that.

MR. BECK: Okay. Martha, I've lost track of the exhibits number. Would you have the number this would be?

Hearing Exhibit - 00008202

MS. BROWN: I think this will be 5. No, 6.

MR. RUBIN: No, we had a 5. The next one would be 6.

MR. BECK: And that would be the data points for 2010 for the low, medium, and high bands for the University of Florida's projections.

(Late-filed Deposition Exhibit Number 6 was identified for the record.)

MS. BROWN: Okay. Charlie, I think we need a moment here. Can we just take a quick little break? The court reporter needs a moment.

MR. BECK: Sure. You want a couple of minutes, Martha?

MS. BROWN: Well, yes. Why don't we take a five-minute break if that would be all right with everybody.

MR. BECK: It would be really good for me.

(Short recess.)

MS. BROWN: I guess we can get started again. Would you give the court reporter a short title again for your Exhibit 6?

MR. BECK: It was the -- let me pull it up. It was the University of Florida population projections for the high, medium, and low cases, 2010.

Hearing Exhibit - 00008203

MS. BROWN: Okay. Thanks.

BY MR. BECK:

Q. Dr. Morley, this is Charlie Beck again. Just one last question about the University of Florida forecast. Is it correct that the University of Florida states that the low and high case projections provide reasonable alternative scenarios?

A. If you can give me a moment, Mr. Beck, I want to refer to something.

I can't find what I was looking for. I do recall that they said that, and I believe it was in the context of long-term planning.

Q. Okay. Do you recall your testimony in the certificate of need case for the gas pipeline? And if you'll accept this subject to check, at page 6, line 23, through page 7, line 2, it states that the University of Florida recognizes that the low and high case projections, quote, provide reasonable alternative scenarios, end quote.

A. Yes.

Q. And then you go on to state at lines 2 and 3 in the pipeline case that FPL's population forecast is well within the forecasting bands incorporated in the University of Florida's March 2009 projections. Do you recall that?

Hearing Exhibit - 00008204

A. Yes. And I think that was particularly important in the pipeline case because of the University of Florida's consistent pattern of significantly underforecasting long-term population growth.

Q. And by long-term, would you mean greater than three years out or some other time period?

A. It was defined in terms of ten years out or more.

Q. Dr. Morley, changing topics a bit, earlier in response to questions by Mr. Wiseman, you had discussed the nominal price and real price of electricity that are used as part of your forecast for load. Do you recall that?

A. Yes.

Q. And the nominal price, if I understood it right, you said that the finance business unit provides that to you; is that right?

A. Correct.

Q. Okay. Do you know how often they update those figures?

A. Not specifically.

Q. Okay. If you know, would it be more often than once a year?

A. In my experience, it has been more often than once a year, but I'm sure it depends on the

Hearing Exhibit - 00008205

circumstance.

Q. And the numbers that you used in your forecast were from October 2008; is that true?

A. No. They were from November 2008, consistent with the approved -- (inaudible).

Q. And do you know whether those figures have been updated since that time by the business finance unit?

MS. BROWN: Charlie, I hate to interrupt, but the court reporter missed the last part of Dr. Morley's last answer.

THE REPORTER: "They were from November 2008, consistent with the approved" --

MS. BROWN: Did you hear that, Dr. Morley?

THE WITNESS: I'm sorry. Could you please repeat?

MS. BROWN: "They were from November 2008, consistent with the approved," and that's where we lost you.

THE WITNESS: Fuel clause factor.

MS. BROWN: Thank you. All right, Charlie.

MR. BECK: Thanks.

BY MR. BECK:

Q. Dr. Morley, do you know whether those figures have been updated since that time?

Hearing Exhibit - 00008206

A. Yes.

Q. Do you recall when they were updated?

A. Not specifically, but sometime this year.

Q. Are those numbers distributed -- are they used for other purposes other than the load forecast?

A. They may be. I'm not -- my opinion is that they probably would be, but I'm not really intimately familiar with their use.

Q. Would you know any other area in the company where they're used, if you know?

A. Yes. I believe they could be used in, for example, DSM.

Q. DSM?

A. Yes.

Q. And are you aware of any others?

A. Not specifically.

Q. Let me ask you, I'm -- you may have this in other places. I'm looking at a response to our second request, POD Number 14, where it gives those prices month by months. And I'm looking at January 1, 2010, as an example, where the number from the nominal price is 11.38.

MR. RUBIN: Charlie, do you want us to try and find that POD?

MR. BECK: If you like. I imagine it's in

Hearing Exhibit - 00008207

some of the things you were looking at earlier with Ken Wiseman as well.

THE WITNESS: No, there wasn't any specific -- we were looking at a model when I was talking to Mr. Wiseman, not data on price.

MR. BECK: Okay. The figures I'm looking at are in POD Number 14 of Public Counsel.

MR. RUBIN: Just give us a moment to pull that up, Charlie.

MR. BECK: Great. Thank you.

MR. RUBIN: Charlie, we've got it electronically, but it looks like there's approximately 30 files attached to the POD. If you have a title of a document or some way to identify it for us, that should allow us to pull it up.

MR. BECK: It is -- wow. You've have 30 different spreadsheets, or is it just the tab within the spreadsheet that you're looking for?

MR. RUBIN: We have a number of different attachments showing up as responsive to that request.

MR. BECK: Okay. How about monthly_nel_mapr_oct08.rec.xls?

MR. RUBIN: Let me find that. We're trying to locate it.

Hearing Exhibit - 00008208

MR. BECK: Okay.

MR. RUBIN: Give us that name again, Charlies, of the document.

MR. BECK: Monthly_nel_mapr_oct08rec.xls.

MR. RUBIN: Okay. We'll still searching. Hold on one second.

MR. BECK: If it's a problem, I can continue without it. It's no big deal.

I'm sorry. You know, I'm looking at -- no, that's it.

MR. RUBIN: We're not able to locate it, Charlie.

MR. BECK: That's okay.

BY MR. BECK:

Q. Dr. Morley, let me give you a hypothetical example, if I could. I'm trying to understand what the numbers mean. Let's say the number for nominal is 11.38. What does that mean?

MR. RUBIN: Let me just object to the form just to preserve it for record.

MR. BECK: Sure.

MR. RUBIN: But go ahead, Rosemary.

A. Did you say 11.38?

Q. Yes, just as a hypothetical.

A. That means that FPL's average price of

Hearing Exhibit - 00008209

electricity is 11.38 cents per kilowatt-hour.

Q. Would that be for residential or all users, or something else?

A. Since I'm not sure what you're looking at, I'm not sure.

Q. Okay. That's fair.

I believe you also told Mr. Wiseman that you divide that number by the CPI to develop a real price. Do you recall that conversation?

A. Yes, I do.

Q. Okay. And the real price you said was the average, or you used an average of 12 months, and I didn't follow that. I'm just wondering if you could describe that again.

A. Yes. We were looking at the net energy for load model, and there's a term within that called "real price of electricity," and that is computed in the following steps: For each month, FPL's average nominal price of electricity is divided by CPI, and then we take the average. In terms of predicting net energy for load, we take the average of that value over 12 months.

Q. When you say the average of that value, what are you referring to?

A. The average of the nominal price divided by CPI.

Hearing Exhibit - 00008210

Q. And the average is a 12-month rolling average?

A. Correct. So the usage this month would be a function of the real price of electricity this month and the prior 11 months.

Q. Okay. Thank you. Will you be able to get the most recent forecast of the nominal price, I guess the one you said was done this year for January 2009 through December 2011, as a late-filed exhibit?

MR. RUBIN: Charlie, we don't have a forecast for that, and it would require us to update it for all other factors as well, and I'm not sure practically how we can do that.

MR. BECK: I thought Dr. Morley had said that there had been an update to those figures sometime this year.

THE WITNESS: To the nominal price, but not to the sales forecast incorporating all those items.

BY MR. BECK:

Q. And I was wondering if we could just get the nominal price, not the other things, but just the numbers as they exist, without having to --

A. I don't think that would be appropriate, because the sales forecast is a function of many different things, and I don't think isolating one factor would really be meaningful.

Hearing Exhibit - 00008211

Q. But nonetheless, it has been updated.

A. Since we're also talking about the real price, you would also want to consider changes in the CPI also.

Q. Well, I certainly wouldn't mind if you wanted to provide that update as well, but could we not get the updates to the nominal figures? And if you wanted to provide the CPI or anything else, that would be fine.

MR. RUBIN: Give me a minute here, Charlie, if you will.

MR. BECK: Certainly. Thank you.

(Off the record briefly.)

MR. RUBIN: Charlie, we can provide that, but it will require us also to provide the updated sales forecast and total forecast.

MR. BECK: I don't need that. We can just forget it. It's okay.

Dr. Morley, thank you very much. That's all I have.

THE WITNESS: You're welcome, Mr. Beck.

CROSS-EXAMINATION

BY MR. MOYLE:

Q. Dr. Morley, this is Jon Moyle. I represent the Florida Industrial Power Users Group, FIPUG. I have a couple of areas of inquiry.

First of all, are you testifying as an expert

Hearing Exhibit - 00008212

in this proceeding?

A. Yes. I'm testifying in support of FPL's sales forecast.

Q. What areas do you profess to have expertise in?

A. I am knowledgeable on FPL's sales and customer forecasts.

Q. Okay. And is that it in terms of your area of expertise that you're proposing testimony in?

A. That is what my testimony is on.

Q. I wanted to ask you a couple of questions about projected growth, population growth. You would agree that's a key driver in determining FPL's future need for power plants and things like that? The population growth is a key driver; correct?

A. Yes.

Q. All right. At one point in your testimony, you talked about legislative data. Are you familiar with EDR?

A. Yes.

Q. Okay. What is EDR?

A. It is a -- it stands for Economic and Demographic Research. It provides economic and demographic information for the State Legislature.

Q. And you know those are used for things like

Hearing Exhibit - 00008213

projecting future revenue from sales tax or from doc stamp sales; is that correct?

A. I'm not familiar with all their uses, but I am familiar with their information.

Q. All right. I'm going to read a statement to you that I'll represent came from a recent EDR document and just ask you whether you would agree or disagree with this. They had a Revenue Estimating Conference yesterday, and this information came from documents put together for that. But they say, "In the short term, population growth is forecast to remain relatively flat, averaging 0.4 percent between 2008 and 2012." Do you agree with that statement?

MR. RUBIN: Let me just object to the form of the question to preserve it for the record. Go ahead, Rosemary.

A. Yes. EDR uses the University of Florida's population forecasts, and I believe they are using the March 2009 projections, which are actually somewhat lower than what we are using in this case. We are using the October 2008 population projections from the University of Florida.

Q. Did you have available to you the later population projections when you filed your testimony?

A. I think that my testimony was either already

Hearing Exhibit - 00008214

printed or already finalized before the March numbers came out. And as I talk about in my rebuttal, the fact that the March 2009 projections from the University of Florida are actually lower than what they had forecasted earlier would potentially create some risk for the year 2011 in terms of actually having lower sales than what we are projecting.

Q. I wanted to ask you a question to clear up something, if you would. In your rebuttal testimony you talk about a difference -- I can refer you to the page, but generally speaking, you talk about a difference between measuring accounts that are low usage, and you make a distinction between 0 and -- I think it's 250 kilowatts, and then 1 and 250 kilowatts. Why do you make that distinction?

MR. RUBIN: Jon, if you could, why don't you refer us to the page so that we can all take a look at that.

MR. MOYLE: Give me one minute. I've got all these papers.

MR. RUBIN: Okay. I appreciate that.

MR. MOYLE: It's on page 8.

MR. RUBIN: Okay. Thank you very much.

THE WITNESS: Mr. Moyle, could you repeat the question?

Hearing Exhibit - 00008215

BY MR. MOYLE:

Q. Sure. The question of the witness is essentially asking her to detail the distinction that is drawn on page 8, lines 9 through 17, of her rebuttal testimony, between the different categories of minimum use customers, one being customers using between 1 and 200 kilowatts per month, and the other being customers who use between 0 and 200 kilowatts per month.

A. Yes. And the reason I discuss that in my testimony is in response to an issue that Ms. Brown brought up in her testimony. We had provided in response to a POD -- and I don't know what the POD number is, but I think the issue generically was, you know, give us any documents that talk about or have anything to do with -- that looked at or talked about empty homes. And in response to that, as a POD, we provided one file that was quite large and had a variety of different data, and I'm certain much of the data is presented in terms of like a frequency distribution.

And in some cases, in some of the older data, the frequency distribution began with, I believe, 0 to 50, and in other cases, it began with between 1 and 50. And I believe Ms. Brown's testimony, understandably, expressed some confusion at why some of the numbers were not matching, and I was merely trying to clear up that

Hearing Exhibit - 00008216

confusion.

Q. And I think I'm confused. But there's not a material distinction, is there, between a group of customers that use between 1 and 200 and a group of customers that use between 0 and 200 kilowatts per month?

A. No, I would not say that, because as Ms. Brown points out, you can get different numbers. And I think when you have a customer who is a truly zero-use customer, that customer is really more akin to an inactive meter, which would not affect our use per customer, whereas minimal use customers will affect our use per customer.

Q. If you have a meter that is on, doesn't it use at least 1 kilowatt per month if it's an active meter hooked up to a house, even if no one is living in it?

A. Well, I think what we have found in doing this research is that many of the empty homes are using between 1 and 0 -- pardon me, between 1 and 200 kilowatt-hours a month.

If you're asking me from a metering engineering standpoint, if I hook up a meter and no one is home, is it always going to be 0, I can't tell you that.

Q. You studied economics in college; is that

Hearing Exhibit - 00008217

right?

A. Yes.

Q. Have you done any analysis or do you have any information about the price elasticity of demand for electricity purchases by residential customers on FP&L's system?

A. Yes.

Q. And what information do you have?

A. Our forecasting model for residential includes the real price of electricity, the real residential price of electricity as a term, and that model shows that -- I believe that the residential price of electricity is about 33 percent.

Q. What assumptions are reflected in your projections about residential electricity purchases regarding the effects of the proposed rate increases requested by FP&L?

A. FPL's projection of price has shown that there will be changes in the components of our price over time, including an increase in the base component of the bill in 2010.

Q. And what did you assume that that increase would be for 2010?

A. I can't tell you specifically what it is. I'm not -- I don't know what it is. I would say it was

Hearing Exhibit - 00008218

consistent with our projections at the time the price was developed, which would be in November of 2008.

Q. What, if anything, did you assume or did you reflect in the projections based on FP&L's claim that its fuel charges will be less in 2010 than in 2009?

A. It was consistent with our fuel projections at that time. That's all I can tell you. That's all I know.

Q. Did you evaluate what impact there would be on FP&L's residential sales if there was no rate increase?

A. No.

Q. Did you perform any kind of analysis as to what would be the impact on FP&L's residential sales if the fuel charges were to decline, as FP&L contends they will?

A. I didn't do that analysis per se, but I can tell you that, you know, the -- I don't know whether the fuel is actually going down in 2010 in our projections. It's my belief that they are, but I'm somewhat hesitant, because I don't recall the specific decline in fuel that we're forecasting in 2010.

Q. If you were forecasting a fuel decline in 2010, would that be something you would be aware of?

A. It is my recollection that in our price forecast we show fuel going down, but I can't say that

Hearing Exhibit - 00008219

with certainty.

Q. Okay. And you didn't evaluate the impact on FP&L's residential sales if there was no rate increase. How about if the rate increase was half of what FP&L sought? Did you do any kind of pro forma or evaluation as to the impact on residential sales if the rate increase were less than sought?

A. No.

Q. Okay. And the same question with respect to industrial or commercial users. I presume that you didn't do any kind of an analysis with respect to those classes of customers in which you adjusted the impact of the rate increase to determine how it would impact sales?

A. No. And I would not expect there to be a substantial impact, especially since for commercial the price elasticity is less than it is for residential. And as I mentioned earlier, it's not the nominal price that goes into the sales forecast. It's the real price on an average 12-month basis. So for the first couple of months, there would be really no impact, because we look at price on a rolling 12-month basis, and we look at it in terms of real price, not nominal.

Q. Did you or anyone else at Florida Power & Light attempt to perform any analysis of the impact on

Hearing Exhibit - 00008220

Florida's economy, gross state product, if the rate increase -- if FP&L did not increase its rates as proposed?

A. (No audible response.)

Q. I'm sorry. Did you answer?

A. Yes, I did. I said no.

Q. I'm sorry. I didn't hear that.

In your testimony, you indicated that judgment was an important component in making forecasts that would be relied on in this rate case; correct?

A. Yes. I mentioned it as one of the important components.

Q. And there are two others, as I recall. Is that right?

A. That's correct.

Q. And to the extent that you have disagreement with the witness sponsored by the Office of Public Counsel, wouldn't it be fair to characterize those disagreements as differences in judgment?

A. No. I think that the data speak for themselves in this case. I think that our forecast is much more accurate, and OPC has proposed making changes to our forecast that do not improve the accuracy of the forecast. They make the forecast much less accurate. And I think that's a matter of data, not judgment or

Hearing Exhibit - 00008221

opinion.

Q. But you would agree that whether an adjustment is made or not, that's a question of judgment; correct?

A. Yes. And I think the way we have used judgment was appropriate, and the data is showing that.

Q. All right. But the real point of disagreement, isn't it one of judgment as to whether certain adjustments should or should not be made?

A. No, not entirely, because I think you need to rely on the data also. I think our adjustments are based on the facts, and the data show that they're working.

MR. MOYLE: That's all I have. Thank you, Ms. Morley.

THE WITNESS: You're welcome.

MS. BROWN: Does anyone else have any questions? Ken, do you have some redirect?

MR. RUBIN: I do not, Martha. The only thing I'm going to ask is that we attach as -- I know that Dr. Morley mentioned it earlier in the deposition -- as Late-filed Exhibit -- I think we're up to Number 7. It would be the RM-23 from the pipeline docket extrapolated from the starting point. So that's the only thing I would add to the record here. I don't have any questions.

Hearing Exhibit - 00008222

(Late-filed Deposition Exhibit Number 7 was identified for the record.)

MS. BROWN: All right. I don't have any problem with that. I guess we should go off the record now and discuss how we're going to get these exhibits up to the court reporter.

(Deposition concluded at 10:55 a.m.)

Hearing Exhibit - 00008223

CERTIFICATE OF REPORTER

STATE OF FLORIDA:

COUNTY OF LEON:

I, MARY ALLEN NEEL, Registered Professional Reporter, do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated; that a review of the transcript was requested; that my shorthand notes were thereafter translated under my supervision; and that the foregoing pages numbered 1 through 68 are a true and correct record of the aforesaid proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 17th day of August, 2009.

MARY ALLEN NEEL, RPR, FPR
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850) 878-2221

Hearing Exhibit - 00008224

ACCURATE STENOTYPE REPORTERS, INC.
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850)878-2221

August 17, 2009

KEN RUBIN, ESQUIRE
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420

Dear Mr. Rubin:

Re: Petition for increase in rates by FPL
Docket No. 080677-EI

Enclosed is your copy of the deposition of ROSEMARY MORLEY taken in the above matter on August 12, 2009.

Since reading and signing was not waived, please make arrangements with the witness to read your copy of the transcript and make any corrections on the errata sheet on the following page.

Please forward the completed errata sheet to Martha Brown for attachment to the original transcript and a copy to Ken Wiseman, Charles Beck, and Tamela Perdue. You should also attach a copy to your transcript.

Thank you for your cooperation in this matter.

Sincerely,

Mary A. Neel

cc: Martha Brown, Esq.
Ken Wiseman, Esq.
Charles Beck, Esq.
Tamela Perdue, Esq.

Hearing Exhibit - 00008225

ERRATA SHEET

Under penalties of perjury, I have read the foregoing transcript of my deposition, pages 1 through 69, and hereby subscribe to same, including any corrections and/or amendments listed below.

DATE _____ ROSEMARY MORLEY _____

PAGE/LINE	ERROR OR AMENDMENT	REASON FOR CHANGE

Reporter: Mary A. Neel - Date of Deposition: 08/12/09
Petition for rate increase by FPL - Docket No. 080677-EI

Hearing Exhibit - 00008226

ERRATA SHEET

Under penalties of perjury, I have read the foregoing transcript of my deposition, pages 1 through 37, and hereby subscribe to same, including any corrections and/or amendments listed below.

9/18/09 Rosemary Morley

DATE ROSEMARY MORLEY

PAGE/LINE	ERROR OR AMENDMENT	REASON FOR CHANGE
Pg 13, Line 10	"Why" should be "Okay"	Transcription Error
Pg 31, Line 7	"That's based on the October." should be "That's based on the October 2008 data.	Transcription Error
Pg 31, Line 20	"optimistic" should be "pessimistic"	Transcription Error
Pg 63, Line 13	"33" should be "30"	Transcription Error

Reporter: Mary A. Neel - Date of Deposition: 08/12/09
Petition for rate increase by FPL - Docket No. 080677-EI

75

Deposition Transcript of Armando Pimentel

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080677-EI

In re: Petition for increase in rates by Florida Power & Light Company.
_____/

TELEPHONE DEPOSITION OF: ARMANDO PIMENTEL

TAKEN AT THE INSTANCE OF: The FPSC Staff

DATE: August 14, 2009

TIME: Commenced at 9:34 a.m.
Concluded at 5:19 p.m.

LOCATION: 2540 Shumard Oak Boulevard
Tallahassee, Florida

REPORTED BY: MARY ALLEN NEEL, RPR, FPR
Notary Public, State
of Florida at Large

VOLUME 1
Pages 1 - 134

ACCURATE STENOTYPE REPORTERS, INC.
2894 REMINGTON GREEN LANE
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Hearing Exhibit - 00008228

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Hearing Exhibit - 00008229

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ALSO PRESENT:

ANDREW MAUREY
CONNIE DAVIS

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STIPULATIONS

The following deposition was taken on oral examination, pursuant to notice, for purposes of discovery, for use as evidence, and for such other uses and purposes as may be permitted by the applicable and governing rules. Reading and signing of the deposition transcript by the witness is not waived.

* * *

MS. BENNETT: Let's go ahead and start with appearances. This is Lisa Bennett with the Public Service Commission. With me I have Andrew Maurey and Connie Davis. OPC?

MR. McGLOTHLIN: Joe McGlothlin for OPC.

MR. ANDERSON: Brian Anderson appearing for Florida Power & Light.

MR. MENDIOLA: Lino Mendiola on behalf of SHFFA, South Florida Hospital and Healthcare Association.

MS. PERDUE: Tamela Perdue on behalf of Associated Industries of Florida.

MR. MOYLE: Jon Moyle on behalf of FIPUG.

MS. BENNETT: Sounds like that might be everyone on the line. Brian, do you have a notary there, and is she ready to swear in the witness?

MR. ANDERSON: Yes, we do. Would you like her

Hearing Exhibit - 00008231

to do that now?

MS. BENNETT: That would be great. Thank you.

(Witness sworn by the notary.)

MR. ANDERSON: May we please have the number we can fax the certificate to?

MS. BENNETT: I'll have to get that to you in just a moment. Connie, would you ask Shari what her fax number is?

MS. DAVIS: Sure.

MS. BENNETT: And I think we are ready to begin.

Thereupon,

ARMANDO PIMENTEL

was called as a witness and, having been first duly sworn, was examined and testified as follows:

DIRECT EXAMINATION

BY MS. BENNETT:

Q. Mr. Pimentel, my name is Lisa Bennett. I'm an attorney with the Public Service Commission. I don't believe I've had the opportunity to meet you or depose you before.

I know each attorney is a little different on how they handle depositions. My understanding is that we're going to reserve all objections except for form. And the reason we don't really reserve objections on

Hearing Exhibit - 00008232

form is because my question might be confusing, and I want to make sure that I very clearly ask the question so that you understand it. So if there's a question that needs clarification, please let me know, and I will restate it and make sure that you understand it so that we can come to an understanding. Do we agree?

A. That would be fine. Thank you.

Q. Okay. Let's go ahead and start. Would you state your name?

A. Armando Pimentel.

Q. And you are employed by?

A. I am employed by FPL Group and Florida Power & Light Company.

Q. And what is your position with FPL Group?

A. I am the chief financial officer of FPL Group.

Q. And what are your responsibilities in this position?

A. My responsibilities in this position are to oversee our accounting and tax operations, our investor relations operations, our treasury operations, internal controls over financial reporting operations, our investments, both in our pension plans and in our nuclear decommissioning trusts, and also the controls, internal controls over financial reporting regarding our transacting and trading systems.

Hearing Exhibit - 00008233

Q. And you also hold a position with FPL. What is that?

A. I am the chief financial officer of Florida Power & Light Company.

Q. And what are your responsibilities with that position?

A. My responsibilities in that position are very similar to the ones that I just discussed for FPL Group, only related to Florida Power & Light as opposed to FPL Group positions. I also oversee the other subsidiaries of FPL Group.

Q. Very good. As the chief financial officer for both FPL Group and FPL, you're familiar with how each entity raises capital; is that correct?

A. Yes, that's correct.

Q. Do you consider yourself an expert on the determination of the appropriate return on equity for purposes of this proceeding?

A. I consider myself an expert on the ROE determinations of Florida Power & Light, although on a daily basis I don't certainly perform the fundamental analyses that Dr. Avera and some of the other intervenor witnesses have performed as it relates to this proceeding.

Q. It's my understanding that you're recommending

Hearing Exhibit - 00008234

the Commission adopt the return on equity recommended by Dr. Avera; is that correct?

A. My position, as indicated in my direct testimony, is that the appropriate return on equity for Florida Power & Light Company is 12 1/2 percent for the 2010 year, and that 12 1/2 percent is the midpoint of the range that Dr. Avera provided in his testimony.

Q. Did you personally do an independent analysis of the appropriate return on equity for FPL for purposes of this proceeding?

A. I did not perform a detailed fundamental analysis as has been provided by Dr. Avera and the other witnesses. I did read Dr. Avera's testimony and do agree with the analysis that he has performed.

Q. You stated that you based your position on the return on equity on the work done by Dr. Avera and other witnesses. What other witnesses did you rely on?

A. Not on -- if I did say that, I misspoke. My recommendation is based on Dr. Avera's fundamental analysis. And what I meant to indicate is that that fundamental analysis has also been performed by others in this testimony. I did not mean to imply that I relied on that fundamental analysis that has been presented by intervenor witnesses in this testimony -- I'm sorry, in this proceeding.

Hearing Exhibit - 00008235

In addition to that, my recommendation is based on my job here at Florida Power & Light, which is to talk to debt and equity investors on a periodic basis and understand what it takes to keep the capital that they have in our businesses and to attract future capital, both debt and equity.

Q. Okay. I'm going to ask you several questions regarding the company's responses to a number of staff interrogatories. All of the interrogatories were sponsored by Kathy -- I think her name is Bielhart.

A. Yes.

Q. And Ms. Bielhart is not a witness in this proceeding; is that correct?

A. That is correct.

Q. Who is Ms. Bielhart, and what are her duties at FPL?

A. Ms. Bielhart is a assistant treasurer of Florida Power & Light Company, and she works directly for me.

Q. Okay. Due to the fact that she won't be appearing in this proceeding, are you the appropriate witness to discuss the company's responses to staff interrogatories regarding finance-related responses sponsored by Ms. Bielhart?

A. Yes, I am.

Hearing Exhibit - 00008236

Q. First I want to you refer to MFR Schedule D-2 for the 2011 test year. And I think you're the listed witness that sponsors this schedule; is that correct?

A. I believe so. Let me turn to it. Did you say 2011?

Q. Yes, I did.

A. Okay. I've got it.

Q. What does this schedule show?

A. This schedule is a financial statement presentation of certain capital accounts at Florida Power & Light Company, its parent company, FPL Group, its large unregulated subsidiary, FPL Group Capital. And then it shows consolidated -- eliminations of four consolidated results are presented at the bottom of the page.

Q. And would you agree that this schedule shows that FPL's capital structure included 6.3 percent of short-term debt as a percentage of investor capital in 2007?

A. Yes, that is correct.

Q. Would you agree that this schedule shows that FPL's capital structure included 5.4 percent of short-term debt as a percentage of investor capital in 2008?

A. Yes, that is correct.

Hearing Exhibit - 00008237

Q. And for the year 2009, does this schedule show that FPL's capital structure projects 4.5 percent of short-term debt as a percentage --

A. Yes, that's correct.

Q. And would you agree with me that this schedule shows that FPL's capital structure projects 3.1 percent of short-term debt as a percentage of investor capital in 2010?

A. Yes.

Q. And then for the year 2011, the schedule shows that FPL's capital structure projects 3.2 percent of short-term debt as a percentage of investor capital; is that correct?

A. Yes.

Q. I want you to turn to MFR Schedule D-1 for both the 2010 and 2011 test years, and let me know when you're there.

A. Ms. Bennett, is D-1 the same as D-1a?

Q. Yes. I'm sorry. It is D-1a.

A. Okay. I'm there.

Q. And you're listed as the witness that sponsors Schedule D-1a; correct?

A. Yes, one of three.

Q. Who are the other two?

A. The other two witnesses are Kim Ousdahl and

Hearing Exhibit - 00008238

Robert Barrett.

Q. Thank you. And what does this schedule show?

A. This schedule is -- as opposed to the schedule we were just looking at, D-2, which is not a regulatory capital schedule, that really is a financial statement, investor-owned sources of capital statement, sort of what you would see in the financial statements.

D-1a actually shows all of the regulatory sources of capital that eventually go into the calculation of our rate of return to determine appropriate base rates.

Q. And would you agree that this schedule shows that FPL's projected capital structure reflects short-term debt as a percentage of investor capital of .5 percent for purposes of the 2010 projected test year?

A. I don't have .5. Are you looking at 2010, page 1 of 1, short-term debt?

Q. Yes, I am.

A. I've got .95.

Q. Hold on just a minute. I need to check and make sure I'm looking at the right schedule.

A. Okay.

(Off the record briefly.)

BY MS. BENNETT:

Q. Okay. I think I need to switch to Schedule

Hearing Exhibit - 00008239

D-3, page 1 of 2, for the 2008 historical test year.

A. Okay. Page D-3.

Q. Well, MFR Schedule D-3, page 1 of 2.

A. For 12/31/08?

Q. Yes.

A. Okay.

Q. And this schedule is in the 2010 MFR book; correct?

A. I'm sorry. I'm not sure I understand that question.

Q. I think this is part of your MFRs for the 2010 projected test year.

A. Yes, yes.

Q. And you're listed as the witness that sponsors Schedule D-3; is that correct?

A. Yes.

Q. Can you explain to me what this schedule shows?

A. This schedule shows interest expense for the year as a result of short-term obligations. Those are the numbers. The first number under the interest expense column, column 3, also shows the commitment fees that we pay in order to be able to avail ourselves of issuing short-term debt. And in column 4, it shows the 13-month average outstanding commercial paper for

Hearing Exhibit - 00008240

12/31/08 as opposed to the schedule that we were looking at previously on D-2, which showed year-end balances. These are 13-month average balances on this schedule. And then and over to the right under column 5, it essentially shows the weighted average cost of that short-term debt in 2008.

Q. Okay. This schedule shows an interest rate for short-term debt of 1.96 percent as a weighted average?

A. That's right, weighted average for the year.

Q. And I think we talked about a commitment fee, and that commitment fee is listed in column 3. What is that amount, please?

A. 1,993,000.

Q. Okay. Would you agree with me that due to the commitment fees associated with FPL's use of short-term debt of 1,993,000, the effective interest rate on short-term debt is increased by 56 basis points to a cost rate of 2.52 percent?

A. I would agree with that.

Q. And then I want you to refer to MFR Schedule D-3, page 1 of 2, for the 2009 test year. I'm sorry. I shouldn't call that test year. The 2009 year.

A. 2009, page 1 of 2. Okay.

Q. This schedule shows an interest rate for

Hearing Exhibit - 00008241

short-term debt of 1.64 percent; correct?

A. Yes, that is correct.

Q. And again, the commitment fees are 1,536,000; is that correct?

A. Yes, it is.

Q. So the effective interest rate on short-term debt for 2009 is actually increased by 63 basis points to a cost of 2.27, a cost rate of 2.27 percent; is that correct?

A. Yes, that is correct.

Q. And then I would like for you to look at the 2010 projected test year, Schedule D-3, page 1 of 2.

A. Okay.

Q. And the short-term debt is 2.12 percent; is that correct? I'm sorry. The interest rate for short-term debt is 2.12 percent?

A. Right. The projected weighted average cost is 2.12 percent; that's correct.

Q. And you would agree that because of the commitment fees associated with the use of short-term debt, the actual debt is increased by 84 basis points to 2.96; is that correct?

A. Just one clarification. Not the debt. The weighted cost of interest is increased to 2.96 percent.

Q. Okay. And finally, I want you to turn --

Hearing Exhibit - 00008242

well, not finally. This is not our last question.

A. Oh, wow.

Q. Darn. I would like you to turn to the 2011 MFR book for your subsequent projected test year of 2011, and again, Schedule D-3, page 1 of 2.

A. Okay.

Q. And this schedule shows -- I'm going to use the correct terminology -- weighted average cost of short-term debt at 2.77 percent; correct?

A. Yes.

Q. And would you agree that because of the commitment fees associated with the use of short-term debt of $1,536,000, the effective interest rate on -- or the effective weighted average cost of short-term debt is increased by 184 basis points for a cost of 4.61 percent?

A. I didn't do that 184 in my head as quickly as you did, but, yes, 4.61 is the new rate, yes.

Q. Okay. Now I would like you to refer to FPL's response to Staff Interrogatory Number 121. And I'll give you a couple of minutes to get to that.

A. Okay. Just a second. Okay.

Q. Okay. Ms. Bielhart sponsors this response; is that correct?

A. Yes.

Hearing Exhibit - 00008243

Q. And have you reviewed this response?

A. Yes, I have.

Q. The commitment fee of approximately 1.5 million referenced in here is a fixed fee; is that correct?

A. Yes.

Q. On MFR Schedules D-3 for 2009, 2010, and 2011, all three of these schedules reflect this fixed commitment fee; is that correct?

A. They should. Nine, 10, and 11, yes.

Q. Okay. And would you agree with me that if FPL had projected a relative amount of short-term debt for 2010 and 2011 that was more in line with the level of short-term debt the company actually employed over the most recent three-year period, that by operation of math, the relative impact the commitment fee would have had on the effective cost rate of short-term debt would be less?

A. Yes. Let me try to answer, I think, what your specific question is. If the amount of short-term debt borrowings, the average short-term debt borrowings are higher in any given period and the commitment fee amount stays static, would the amount of commitment fee cost as a percentage of the entire cost of weighted average debt, would that go down? And the answer to that is

Hearing Exhibit - 00008244

yes. That's just a simple mathematical formula.

Q. That would be my question. Thank you.

How would you describe FPL's access to the commercial paper market?

A. How would I describe it?

Q. Yes.

A. You mean how we access it?

Q. How readily accessible is it to you, and what kind of rates do you have when you access it?

A. Okay. I would say that our access to the commercial paper market during the current period is adequate. The fact that the company maintains a strong financial position results in short-term credit ratings from the rating agencies -- the rating agencies provide us with long-term credit ratings, which is the A that a lot of people think about and discuss, but they also provide us short-term credit ratings. The short-term credit ratings are also A, but they're followed by a 1. So as an example, A-1 is our short-term credit rating, one of our short-term credit ratings.

That would be considered to be a relatively good commercial paper available, less risky commercial paper available to those that are buying the commercial paper. And therefore, we enjoy adequate access to the commercial paper market today, which is better than the

Hearing Exhibit - 00008245

access that we enjoyed, I would say, during the third and fourth quarter of last year when the access to the commercial paper market for even the prime players, those with strong financial positions, was less than adequate.

Q. I'm not as familiar with the short-term credit ratings. You said you've got a rating of 1, which is good. What's the best rating in the short-term credit rating market?

A. It's higher than that. The highest is A-1 plus. Each one of the three rating agencies provide the short-term credit ratings, and ours are A-1, P-1, and F-1. The F is Fitch, the A is S&P, and the P is Moody's. And don't ask me why A is S&P and P is -- at least Fitch got it right. You know, it's easier to remember theirs.

But we're in the second tier. The best tier is A-1 plus, A-1 plus, P-1 plus, and F-1 plus. And after us would be A-2, P-2, and F-2.

Q. So there are three tiers, with the highest tier all being represented as A-1, P-1, and F-1, and then straight 1s, and then the lower tier would be --

A. No. The top tier has a plus after the 1s. Then comes the next tier where we are, where we do not have a plus after our 1s. And then the following tier

Hearing Exhibit - 00008246

would be, as an example, A-2, P-2, F-2, and then the tier after that would be A-3, P-3, and F-3.

Q. Can you give me some examples of a Florida company that is A-1 plus or P-1 plus or F-1 plus?

A. Not that I -- I don't know of any. I'm trying to think now of even national companies. Berkshire Hathaway may have an A-1 plus rating, but I'm not even sure that GE, when is the nation's largest issuer of commercial paper, I'm not sure that they are A-1 plus any longer.

Q. Where do the other investor-owned utilities in Florida fall in the short-term credit rating market?

A. What a great question. I don't -- I do not know off the top of my head. I do not want to speculate. We can certainly get that information for you.

MS. BENNETT: I would like that as -- let's call it Late-filed 1.

(Late-filed Deposition Exhibit Number 1 was identified for the record.)

BY MS. BENNETT:

Q. Does FPL have ready access to commercial paper at reasonable rates?

A. I would -- maybe "ready" is the same as my word "adequate," but I believe we have adequate access

Hearing Exhibit - 00008247

to the commercial paper market today at reasonable rates.

Q. Okay. I meant to ask you, you had stated that in the third and fourth quarter, your short-term credit rating was lower than 1. Was it at A-2 at that time?

A. No. Our short-term credit rating was also A-1, P-1, F-1 during the third and fourth quarter of 2008. The issue wasn't our rating. The issue was access to commercial paper out in the market, because as you might imagine, during that period of time, folks like you and I -- maybe I shouldn't use you.

Q. That's okay. You can use me.

A. I'll use "I." Were very concerned of where their investments were, and a lot of money started flowing to only the least risky of products. And although with the strong financial position that we enjoy, I would say that A-1, P-1, F-1 would always signal that adequate availability would be out there for commercial paper, we and others like us had issues accessing that commercial paper during that time. And in fact, many companies which were rated A-2, P-2, F-2, just one notch below us, had no access to the commercial paper market for a long period of time.

Q. Okay. And then we talked about -- I called it ready access. I think you used a different term,

Hearing Exhibit - 00008248

adequate access to commercial paper at reasonable rates?

A. Yes.

Q. Why has FPL assumed for purposes of the 2010 and 2011 projected test years that it won't take advantage of this low cost form of capital?

A. It's -- as I sometimes like to say around here, it would be nice to always take advantage of the lowest cost capital if others -- you know, if others weren't trying to determine what that means to your capital structure. Unfortunately, the rating agencies and investors do not look very favorably upon very high amounts of commercial paper. That's exactly one of the -- you know, it's almost like the boy that cried wolf. But they've been talking about that for a very long, long period of time, and some of the folks just didn't pay any attention.

And one of the big issues in our financial markets during the third and fourth quarter of last year was exactly that. A lot of companies had significant amounts of commercial paper outstanding. The commercial paper market dried up, and when they went out in the market trying to find that commercial paper, it wasn't available to them. That's why one of the programs that the Fed and the government has rolled out deals specifically with commercial paper.

Hearing Exhibit - 00008249

So although I would believe that most companies would want to take as much availability -- would want to access the commercial paper market as much as possible, rating agencies frown upon it because of the liquidity risk. Investors frown upon it because of the liquidity risk. And those are practical reasons.

And the other practical reason is that you need a backup liquidity facility in order to support your commercial paper issuances. We have what we would consider a strong backup liquidity facility at Florida Power & Light Company that represents about $2.75 billion of liquidity should we need it, but that $2.7 billion has to support a bunch of other things other than commercial paper. It has to support margin requirements on our fuel. It has to support emergency funding, whether -- you know, let's say it's a storm that rolls through. And it has to support exactly what we saw last year, which was illiquidity in the market. So it's not as easy as having a big facility and being able to issue as much commercial paper as would you like.

Q. I think I'm hearing you say that there were three main drivers to changing for the 2010 and 2011 test years to the lower commercial paper -- I'm not sure I'm using the correct term, but lower percentage of

Hearing Exhibit - 00008250

issuance of commercial paper -- and that is in part in response to what happened financially and the investment markets, but also as another driver, to -- help me out here.

A. Let me -- Ms. Bennett, if I may, I wouldn't say there's a change to the level or a change to our thinking on commercial paper. If one were to go back several years ago before the storms of 2004 and 2005, one would see commercial paper balances at Florida Power & Light that are much lower than what we saw in 2004, 2005, '6, '7, and '8, and all for different reasons. 2004 and 2005 were big storm years, as I think we're all aware of. That required us to do a lot of restoration, which we funded in the short-term market through commercial paper. We were not able to take those commercial paper balances down until 2007.

I'm sorry. I cut out there for a second. I'm not sure what happened. Until 2007. And in fact, the first six months of 2008, we actually had close to zero commercial paper balances, up until the late summer of 2008, when the financial crisis started, and then we increased those commercial paper balances pretty significantly.

So I wouldn't say it's a change in your thinking. The items that I pointed out before have

Hearing Exhibit - 00008251

always been on our mind. That is, we need to make sure that we have the liquidity available for us in case there's emergencies. We need to make sure we understand that investors and rating agencies believe there's big liquidity risks there and like to keep that low.

And the other thing -- and I apologize -- I forgot to mention is that we have about $600 million or so in very short-term obligations, tax-exempt obligations, which are at a very low interest rate and are a very good deal for our customers. Those could get put back to us essentially on a daily basis, so that $2.7 billion that I mentioned before also supports that program.

Ms. Bennett, just one second. I need to switch microphones. Mine is running out of batteries. Just one second.

I'm back. Sorry about that.

Q. Okay. As a percentage of investor capital, what would you describe as a high percentage of short-term debt?

A. I'm even going to make the comment about "You don't know it until you see it." I would say that, you know, a relatively low percentage is what the rating agencies and investors are looking at, but I don't know that there's a number or a range where one would say,

Hearing Exhibit - 00008252

you know, "You've kind of reached the limit."

Q. Is there a range that would be a reasonable percentage of short-term debt?

A. Well, I think ranges that we have provided for 2009, 2010, and 2011 in those D-3 schedules would be reasonable ranges for us.

Q. Okay.

A. The other thing that we have to take into account is the large capital expense program -- I apologize. I'm trying to get over a small cold here, at least I hope it's small.

With the large capex program that we have at Florida Power & Light, we need those commercial paper balances essentially to take us from one long-term funding to the other. So at least I would say that what we have in here for 2009, '10, and '11 are reasonable, and the amounts that we've had over the last couple of years, in my view, are just too high.

Q. Okay. I would like for you to go back to Schedule D-1 in the 2010 test year MFR book.

A. Okay. I am at --

Q. I think it's D-1a.

A. Yes, D-1a, 12/31/10? Is that correct.

Q. Yes.

A. Okay.

Hearing Exhibit - 00008253

Q. FPL relied on 323 million of short-term debt to fund a portion of its 14.8 billion in total capital for actual 2008; is that correct? And that's for the 13-month average basis.

A. Hold on just a second. Could you just tell me where you're seeing those numbers? I'm sorry.

Q. The short-term debt would be line 5, and --

A. Oh, for 12/31/08?

Q. Yes. I'm sorry. I gave you the wrong reference.

A. Okay. I'm on 12/31/08, D-1a, and I see the 323 million.

Q. Right.

A. And I apologize. I forgot the question.

Q. That's okay. The 323 million of short-term debt to fund the 14 -- it's almost 14.8 billion, which is the total of line 8 under jurisdictional -- I've forgotten the question too.

FPL relied on that 323 million of short-term debt to fund a portion of the 14.8 billion in total capital for actual 2008; correct?

A. That's correct. And just to be clear, during the first six months, six or seven months of 12/31/08, we actually had close to zero of commercial paper. The reason that it's that high here on this schedule is

Hearing Exhibit - 00008254

because during the last four to five months of the year when the credit crisis ensued, we raised our commercial paper balances up significantly. We were holding a lot of cash because we were unsure as to what was going to happen to the short-term and long-term markets, and so that's why the 323 is what it is. It would have been a lot lower had our strategy for the beginning of '08 played out.

Q. Okay. I want you to compare what happened in historical 2008 -- I want you to go to Schedule D-1a from the 2011 MFRs. And it's for the projected subsequent test year of 2011.

A. I'm there.

Q. And FPL projects to rely on only 70 million of short-term debt -- that's in column 7 -- to fund its total 17.9 billion total capital for projected 2011; correct?

A. Yes, that's correct.

Q. I know I'm having you jump from item to item, but I want you to go back to Interrogatory Number 121.

A. That's the one we looked at before?

Q. Right. Can you explain exactly how the cost rate on FPL's short-term debt is determined? And what I mean is, what source do you derive it from?

A. Yes. For 2010?

Hearing Exhibit - 00008255

Q. Let's go with 2010, uh-huh.

A. Okay. For 2010 -- and that rate is -- is the rate on here? I think the rate is actually on D-3, page 1 of 2, so it's 2.12 percent. The 2.12 percent is -- obviously, that's the weighted cost average for the year. And we made some adjustments for 12/31/10 based on what we would normally have done.

Normally what we would have done and what we did for 12/31/11 is, we would look at the LIBOR curves, and we would reduce the 30-day LIBOR curves -- I'm sorry. We just used the LIBOR curves for amount of commercial paper that we have outstanding. For 2010, we actually did that same thing. Now that I'm thinking about it, we just looked at the LIBOR curves. And if you look back historically, FPL had been able to borrow short-term commercial paper at around the LIBOR curve. That's really the best estimate for us to use.

For 2009, which you didn't ask about, but I'll go ahead and tell you. For 2009, based on what we were seeing in late 2008 and January of 2009, we actually reduced those LIBOR curves to get the cost of commercial paper down more in line to what we were seeing in the market. So we adjusted the LIBOR curves down.

And in fact, that's what we're actually seeing. We are seeing -- based on a historical basis,

Hearing Exhibit - 00008256

in 2009, we are seeing very, very low LIBOR curves and very, very low commercial paper rates.

Q. So the -- in response to Interrogatory Number 121, you state you based --

A. Now that I'm looking at that, I think that 2010 -- where we say 2010 in the answer, that should be 2009. And I don't know whether that's going to confuse the matter more or not or whether that's what your question is.

Q. I'm kind of curious about -- well, number one, let's talk about why you reduced it 75 basis points in the first quarter. What caused you to choose 75 points?

A. When we were putting the information -- (inaudible) -- earlier this year --

Q. I'm sorry. We lost you. You blinked out a couple of times. Can you restate that?

A. Yes. When we were looking at the information right before we did the filing earlier this year, we were borrowing commercial paper very close to 75 basis points under the expected LIBOR curves that we had seen earlier. We didn't know what was going to happen the rest of the year. We believed that that was a dislocation in the market, and that sure enough, there would be a reversion to the mean. In other words, over a longer period of time, we would get from those very

Hearing Exhibit - 00008257

low borrowings of commercial paper back up to a rate that was in line with LIBOR. So going from 75 to 50 to 25 was our attempt to get from what we believed was just a dislocation in the commercial paper market back up to LIBOR in a reasonable period of time.

Q. Has that proved to be a correct analysis so far this year?

A. Not yet, not yet, although -- and by not yet, I would say the LIBOR remains today at -- I'm not sure whether it's the lowest it's ever been, but it's certainly close. It's somewhere around -- between 50 or 60 basis points is what LIBOR is. And it has only been under 2 percent -- 2 percent is like 200 basis points, and it's 60 basis points now. It has only been under 2 percent for three out of the last 20 years.

And in fact, what has happened is, all this discussion in the credit markets about the potential for inflation has actually caused the back end of the LIBOR curve to increase a lot more than what we were expecting earlier in the year.

And I've got a -- I don't know whether you want to look at it or not, but I've got an exhibit in my rebuttal testimony, AP-16, that shows the LIBOR curve that we used in the forecast on these three pages and what the LIBOR curve looked like just a couple of weeks

Hearing Exhibit - 00008258

ago. And what you can see is that it's a lot lower than what we believed. But then if you go out mid-2011, what starts happening is, the new curve with better information suggests that interest rates are going to go up much higher than what we expected.

Q. Okay.

A. Is that okay?

Q. That answers my understanding of 2009, but in the interrogatory, we asked to identify the formula used to estimate the cost rate of short-term debt for the projected 2010 test year. So is that how you got to the 2010 projected test year for short-term --

A. No. The answer should have been that we used LIBOR curves for 2010. We didn't make any adjustment. We just used LIBOR curves, market curves.

Q. Do you need to change that adjustment because of what has occurred with the LIBOR that you were just showing on your exhibit?

A. Do we need to -- I think the first thing we need to do -- and I'm not the process person on the rate case, so I apologize. But the first thing we need to do is that Interrogatory Number 121, that answer that we've given explains 2009, what we did for 2009. So if you just change in the answer 2010 to 2009, that would be correct. And the correct answer for the question that

Hearing Exhibit - 00008259

was actually asked would be that we used the market LIBOR curves at the time that we made the filing. We didn't make any adjustment to those LIBOR curves.

Q. Okay.

MR. ANDERSON: Lisa, this is Brian. We'll submit a corrected data request response just so the record is real clear.

MS. BENNETT: That's good.

BY MS. BENNETT:

Q. What is the source of the LIBOR curves, Mr. Pimentel?

A. I don't know exactly what source we used, but you can go to -- or someone can go to any Bloomberg terminal. Bloomberg provides market information on not only historic, but future interest rate information. We used -- I think it was November 30th of 2008. That was the curve that we used when we were preparing my direct testimony. So if somebody wanted to check on that curve, they would just go to Bloomberg and go back and plug in what was the LIBOR curve on November 30, 2008, and it would spit out the information for the next several years.

Q. Okay. If FPL was to go into the market today to issue commercial paper, what rate would it issue it at?

Hearing Exhibit - 00008260

A. Somewhere around 30 to 40 basis points.

Q. Okay. And is this 30-day forward LIBOR rate --

A. That would be --

Q. Flat.

A. I'm sorry. I'll let you finish.

Q. I thought I had. Is this the 30-day forward LIBOR rate flat?

A. The 30-day LIBOR rate, if you don't hold me to a specific number, I will give you a little bit of a range. It's probably between 50 and 58 basis points right now.

Q. Okay.

A. Somewhere around there. It is at its historical low, if I remember correctly. Again, it's been under 2 percent three out of the last 20 years.

Q. Would you be willing to provide an updated forecast of the cost rate of short-term debt for 2010 based on currently available information as a late-filed exhibit?

A. I believe that my AP something or other -- hold on. It wasn't something or other. We actually number these. AP-16 provides the forward LIBOR curve as of July 28, 2009, and that is the best indication of what short-term rates would be for us over the next

Hearing Exhibit - 00008261

several years.

Q. Okay. Very good. Then I don't need a late-filed exhibit. That's good.

For the next question, I would like you to turn to your response to or the company's response to Interrogatory Number 122.

A. Okay.

Q. And Ms. Bielhart sponsors this response also; correct?

A. Yes.

Q. And you have seen this response before; is that correct?

A. Yes.

Q. Can you explain exactly how the cost rate on FPL's short-term debt for 2011 was determined?

A. It was determined based on those same LIBOR curves that I was talking to you about before, so the same way we did 2010. The market LIBOR curves in 2011 were used. And I hate to -- I hate to say that there's a slight error on this one, but in the answer -- see the answer to that interrogatory?

Q. Yes.

A. The second line, do you see where it says "of 11/30/09"?

Q. Yes.

Hearing Exhibit - 00008262

A. That should be 11/30/08. Remember, I said we were using the LIBOR curves at 11/30/08? So we did the same thing for '10 and '11. Whatever LIBOR was, which historically agrees with our commercial paper rates, that's what we used for both '10 and '11.

Q. All right. And your AP-16, is that the most updated forecast of the cost rate for short-term debt for 2011 also?

A. Yes, it is. Now, it's the most up-to-date that we've done. Anybody can go to market information, a Bloomberg terminal and get the rates as of today.

Q. Do you intend to file a supplemental that updates the forecast as of the hearing date?

A. We do not. There are a number of other adjustments that we would make, and there's a lot of puts and takes, and the fact that the new LIBOR for later on in 2011 is even higher than what we had projected would suggest that we wouldn't do that.

Q. Okay. I want to talk now about long-term debt. Assume for a moment you're evaluating forecasted interest rates for 20-year Treasury bonds. In general, would you have a higher degree of confidence in the forecasted interest rate for the fourth quarter of 2009 or the forecasted interest rate for the first quarter of 2011?

Hearing Exhibit - 00008263

A. That's a difficult question to answer. It would certainly depend on what's going on in the market. I would not say that necessarily a shorter term to execution means that one would have more confidence over the rates. In fact, last fall would have been a great time where longer term, people had confidence that there would be a reversion to the mean, if you will, of long-term interest rates, you know, that at some point, long-term interest rates would get back into balance, and there was some comfort there. But then on the short-term, you know, what was going to happen next month or next quarter, there was certainly a lot of uncertainty.

If you believe that inflation is going to be a big mover of the markets in the future, you would have a lot more confidence in short-term rates than you would generally in long-term rates. But if you believe the opposite, then, you know -- so it's difficult. I'm sorry, Ms. Bennett. It's difficult for me to answer that question, because I could see -- depending on where I'm at, I could see answering it different ways.

Q. Okay. My next question was going to be, I would just assume that the shorter term the forecast, the more likely you were to rely on it, but I think you answered that it depends on the circumstance.

Hearing Exhibit - 00008264

A. Yes, ma'am.

Q. Okay. I would ask that you now turn to Interrogatory Number 124, actually, FPL's response to that interrogatory.

A. Okay.

Q. And Ms. Bielhart sponsors this one also; is that correct?

A. Yes.

Q. And you're familiar with this response?

A. Yes.

Q. Would you explain exactly how the projected cost rate on FPL's long-term debt is determined?

A. Yes. For purposes of our long-term planning, the information that's provided in the Blue Chip Financial Forecasts, which is attached to this response, is very useful to us in determining what happens longer term. So when we put my direct testimony together, we looked at the Blue Chip forecasts for December 1st of 2008, again which is attached hereto, particularly -- I think it's page -- oh, boy. I'm not sure what the page is. Up on top it says "Consensus Forecasts of U.S. Interest Rates and Key Assumptions." And this forecast is put together by the 30 or so leading U.S. economists.

We take a look at their estimate of what they believe AAA and BBB bonds can be issued at in the

Hearing Exhibit - 00008265

future. We then interpolate, because we're neither AAA nor BBB, to get to an answer that more closely reflects our rating. And that mathematical calculation is how we get to our long-term forecast.

Q. Okay. On this Consensus Forecasts of U.S. Interest Rates and Key Assumptions, can you kind of walk me through exactly which -- walk me through these two tables up at the top.

A. Okay.

Q. And how you would use those to project your long-term debt?

MR. MOYLE: Can you state again what exhibit we're referring to, please?

MS. BENNETT: Yes. It is the Blue Chip Financial Forecasts which is attached to the company's response to Interrogatory Number 124, and I think it's Attachment 2, page 4 of 19.

MR. MOYLE: Thank you.

A. Okay. I think there's more detail on page 14 of that report as opposed to the summarized date that I was showing you on page 2, so if you could just flip to page 14 for a second.

Q. Got it.

A. Go to number 13, corporate AAA bond yield.

Q. I'm sorry. I've got page 14 of 19, but I

Hearing Exhibit - 00008266

don't think that's the right page number, because there's no numbers on it?

A. The page I'm looking at says "Long-range Forecasts" on top, and it's a big table with numbers. It has a 14 up on the top left. It says "14, Blue Chip Financial Forecasts, December 1, 2008."

Q. Okay. Got it.

A. Do you see that?

Q. Uh-huh.

A. Go down to number 13, corporate AAA bond yield, consensus.

Q. Okay.

A. Under the first column, 2010.

Q. Got it.

A. That's 6.1 percent. Keep that number in your head or write it down.

Q. Okay. Got it.

A. Okay. Go down to -- well, this is interesting. The leading 30 economists have two 13s. Go down to the next 13. Do you see that?

Q. Yes.

A. Not that one, your other left. Anyway, that's the BBB bond yield. That's their consensus estimate, 7.5 percent.

We are neither AAA nor BBB, and so what we

Hearing Exhibit - 00008267

have to do is, we have to interpolate as to what our rate would be, which is in this case somewhere between 6.1 and 7.5. Right? The two numbers I just gave you.

Q. Okay. I'm following you.

A. The way we did that is, we take Moody's ratings. Moody's ratings start at AAA, then BBB minus, then AA plus, AA, AA minus, A plus, A, A minus, BBB plus, BBB. That's how you get from AAA down to BBB.

FPL is an A plus issuer, and just by -- it's not even algebra, simple math. You have to divide the difference between 7.5 and 6.1, which is 1.4, by the number of rating levels that I just gave you. And you interpolate to our rating, which would be 6.88 percent. We add underwriting costs to that, just market underwriting costs of three basis points, and that gets us to 6.91.

Q. Okay. I think I got it.

A. Okay.

Q. I want you to keep your response to Interrogatory 124 handy.

A. Okay.

MS. BENNETT: I'm sorry. I'm being requested to have a break. Can we take like a five-minute break?

THE WITNESS: That will be fine.

Hearing Exhibit - 00008268

MS. BENNETT: Until quarter of 11:00.

THE WITNESS: Great.

(Short recess.)

BY MS. BENNETT:

Q. Thank you, guys. I appreciate the break.

A. Okay. I'm here.

Q. Mr. Pimentel -- I knew I would do that. Pimentel.

A. Pimentel. Either one is fine. It's up to you.

Q. I've struggled with your name for, I don't know, two weeks now, changed my pronunciation each and every time.

I would like you to turn to the Blue Chip Financial Forecasts, page 2.

A. Okay.

Q. And column 1Q, 2009. Do you see that?

A. Yes.

Q. Would you agree that Blue Chip projected AAA bond rates of 6.0 percent?

A. Yes.

Q. And would you also agree that Blue Chip projected interest rates for AAA bonds of between 5.9 percent and 6.1 percent through the first quarter of 2010?

Hearing Exhibit - 00008269

A. Yes.

Q. Okay. And then I think when I left, I had asked you to pull out Interrogatories 124 and 123 together.

A. Okay. 124 is the one we were just on?

Q. Correct. And 123 is sponsored by Ms. Bielhart?

A. Yes.

Q. And you've seen this response also; correct?

A. Yes.

Q. I'm going to ask for this next series of questions for you to compare information from these two interrogatory responses, so I want you to start with the line item on the bottom of the schedule on Interrogatory Number 123. Do you see that?

A. Yes. The attachment to 123? Or I guess that's the second page that I have that has the table on it.

Q. Correct.

A. Okay. Last line?

Q. Correct. What is that --

A. The issuance date March '09 line. Okay.

Q. I was about to ask you, what does that line item show?

A. That shows the issuance of first mortgage

Hearing Exhibit - 00008270

bonds by Florida Power & Light Company in March of this year.

Q. Okay. So FPL was able to Issue 500 million of 30-year bonds at a coupon rate of 5.96 percent in March of 2009. Did I read that correctly?

A. Yes, you did.

Q. And then the second line item near the top of the schedule on Interrogatory Number 124. Let me know when you're there.

A. Interrogatory number 124, back to page 2?

Q. There's a schedule, Attachment number 1.

A. Oh, there's a schedule. Okay. Let's see. The last page. Okay. Yes.

Q. And you see the second line item near the top of the schedule on Interrogatory Number 124? I think it's October 9, first mortgage bonds.

A. Yes.

Q. Can you explain to me what that line item shows?

A. That's the forecasted issuance of $400 million in first mortgage bonds in October of 2009.

Q. So FPL projects that it will issue 400 million of 30-year bonds at a coupon rate of 7.11 percent in October of 2009, according to this schedule; is that correct?

Hearing Exhibit - 00008271

A. Yes. When we did this schedule, that was our forecast. And at this point, I'm trying to recall, but we've reduced, I believe, in our forecast, instead of that 400 million in October of '09, 250 million in October and 250 million in December.

Q. Okay. Have you changed the forecast interest rate? Coupon rate, I'm sorry.

A. No, we have not changed the forecasted interest rate. The 7.11 percent?

Q. That's correct.

A. No, we have not.

Q. But isn't it true that the company will not know the effective interest rate until the bonds are actually issued?

A. Yes. Unfortunately, that's how this works. We do our best to forecast interest rates, and we have found at least the Blue Chip forecast to be a reasonable forecast of what we could expect in the future. But, yes, we do not know until we issue.

Q. Can you tell me the basis for assuming the spike from 5.96 percent in 2009 to 7.11 percent in October of 2009, what the basis for the determination of the spike is?

A. Yes. When we put the schedule together, there still was every indication that the rates that we were

Hearing Exhibit - 00008272

seeing in March of 2009 were not the rates that we as a company with our credit could expect over the medium term, and at least at that point, the best information that we continued to have was this Blue Chip forecast at 7.11 percent.

Q. So you used the Blue Chip forecast of 7.11 percent as the basis for the October of 2009 coupon rate; is that correct?

A. That is correct, yes.

Q. And what date was the Blue Chip Financial Forecasts that you relied on?

A. This would have been the one that's in this response, so December 1 of 2008, or attached to it.

Q. Okay. Any other documentation that you used?

A. No, no other documentation that we used in this case.

Q. I want to turn a little bit now to capital structure. The first items I want you to look at are the company's responses to Staff Interrogatories Number 148 and 149. Let me know when you've got those.

A. Okay.

Q. And Ms. Bielhart sponsors those responses; correct?

A. Yes.

Q. And you're familiar with those responses?

Hearing Exhibit - 00008273

A. Yes, I am.

Q. And I want you to also pull out MFR Schedule D-1a for the 2010 and 2011 test years. I think we've looked at those before.

A. Okay.

Q. For purposes of determining the cost of capital included in the company's requested rate increase for 2010, which is controlling, the information reflected on the MFR Schedule B-3 -- and if you need to look at that, I'll wait for you -- or the information reflected on Schedule D-1?

A. Whenever something sounds like a trick question, I really have to think about it, Ms. Bennett.

Q. I didn't mean it to sound like a trick.

A. I need to get B-3 in front of me.

Q. Okay.

A. So just a second, please. It's B like in boy, 3; is that right?

Q. Correct.

A. We need to go get that. That's not one of the schedules that I sponsor.

Q. Okay. I think that's in reference to the interrogatory responses. That's why we're looking at B-3.

(Off the record briefly.)

Hearing Exhibit - 00008274

THE WITNESS: Okay. I'm back. B-3, the schedule with a bunch of little numbers.

BY MS. BENNETT:

Q. See, that's the trick part, reading the numbers.

A. Okay. You wanted to point me somewhere in this schedule?

Q. Well, I guess it's a more general question. When you're looking at the cost of capital that's included in your rate case, which information is controlling, the information on B-3 or the information on Schedule D-1?

A. D-1a -- I want to take a look at one other thing. Sorry.

All right. So D-1a gets us to our weighted average -- weighted cost rate of 8 percent. Do you see that?

Q. Yes.

A. And that 8 percent is the number that's used in A-1, so now I'm throwing in another schedule. A-1 is essentially the summary of what we're asking for as an increase in base rates. So if you go to A-1, line 16, that's the $1,043,000,000. If you're in A-1 and you're at line 4, you get to the rate of return on rate base requested, which is 8 percent. That 8 percent comes

Hearing Exhibit - 00008275

specifically from D-1a, 12/31/10. So that's got our adjusted capital of $17 billion, and it's got the ratio of all of the sources of regulatory capital.

So B-3, the information does flow from B-3 to D-1a, but there are some adjustments that are made from B-3 to D-1a. And I believe the largest adjustment is the obligations under capital leases, which are approximately $375 million.

So if you go to B-3, page 3 of 4, 12/31/10, and you go to line number 24, it says obligations under capital lease, approximately $375 million. We add that back in through adjustments on D-1a, but it's not readily -- you can't readily see it in column 2 of D-1a. So you go from B-3 to D-1a to A-1.

So I would say, if you're asking me what governs for purposes of your question in these base rates, they all govern, but you need an adjustment to get to B-3 to D-1a. The easiest way to get to A-1 is by focusing on D-1a.

Q. You said it's not readily apparent in column 2 of D-1a, the adjustment. Can you show me where you made the adjustment?

A. Yes. The adjustment is made in -- hold on. It's in the -- what happens is, it's in a long-term debt number, obligations under capital lease. It's in that

Hearing Exhibit - 00008276

$7,072,000,000. And we make an adjustment to -- hold on a second. I'm sorry. I just want to make sure I've got all the right numbers here. Just bear with me for a second.

Q. Okay.

A. Go to line 20.

Q. Okay.

A. See that 6763 number? If you had that 6763 number and that number that I gave you of 375 on line 24 on that same schedule -- do you see that?

Q. Uh-huh.

A. If you add both of those numbers together, you get to the long-term debt number of 7072 on D-1a.

Q. Okay.

A. That's the adjustment to get to the beginning balances on D-1A.

Q. Okay.

A. Okay?

Q. I think I'm there.

A. Okay.

Q. Okay. Help me here. If you refer to the D-1a schedule for the 2010 projected test year that we're on and you look at the amounts listed in column 7 for common equity, long-term debt, and short-term debt, would you agree that the actual equity ratio FPL has

Hearing Exhibit - 00008277

proposed be recognized for purposes of setting rates in 2010 is 59.6 percent as a percentage of the investor capital?

A. I think the -- you know, I would agree on one level, Ms. Bennett, but it's -- and it's clear that there's some confusion as to what the rate is and what it isn't. I would ask that we just briefly turn to my exhibit in the rebuttal, and I can hopefully answer it with a little bit more ease. It's AP-10.

Q. Okay. Just give me a minute to get there.

A. Okay.

Q. All right. I'm there.

A. Okay. In the second column there, Regulatory, All Sources, those numbers agree to what you're seeing here on D-1a. You have short-term debt, 1 percent; long-term debt, 31 1/2; common equity, 47.9. Right?

Q. Okay.

A. Okay. Over to the left of that, those are the GAAP financial statement numbers, and so that common equity that you see there is 55.6 percent at 12/31/10.

When folks talk about, you know, the common equity that we're requesting in this case and what percent is it, there's sometimes some confusion, because as you can see by all four columns here, depending on which adjusted number you're looking at, the equity

Hearing Exhibit - 00008278

ratio could be something different. So the 59.6 that you just pointed to is the third column here. The 59.6 simply takes the numbers from D-1a and removes non-investor sources of capital. So it removes customer deposits, deferred income taxes, and investment tax credits, and it rebalances the ratios, and that would show the common equity is 59.6.

The next column -- I'm sure this is one of your questions, so I might as well get to it now. The next column shows test year capitalization, and that shows 55.8, which is the number that we balance to here at the company. On a regulatory basis, we have 55.8 percent of equity capital in our business.

The difference between the 59.6 and the 55.8 are the obligations, the long-term obligations that are not included in our balance sheet, but are included in our disclosures, and those are the power purchase agreements, a small portion of the power purchase agreements. So when you add those obligations, you increase long-term debt and you decrease common equity.

So it's -- I wish there was a simple answer to what is the common equity ratio you're requesting in the case, but it really depends on what set of numbers you're looking at. The simple answer to me is that it's 47.93 percent, as shown in D-1a. That is what our rates

Hearing Exhibit - 00008279

are based on.

Q. Okay. Do you have a similar rebuttal testimony schedule for 2011?

A. I do not. Would you like one?

Q. That would be great. Can we do that as Late-filed Number 2?

A. Sure.

Q. So that I don't make you walk through it again, would the explanation be the same?

A. Yes.

(Late-filed Deposition Exhibit Number 2 was identified for the record.)

BY MS. BENNETT:

Q. Now that you've mentioned purchased power, did you conduct any independent analysis of the reasonableness of the capital structure FPL has proposed the Commission recognize for purposes of this proceeding?

A. No, no independent analysis. I've clearly relied on the expert testimony of Dr. Avera. I've relied on the rating agency reports that discuss off-balance-sheet long-term obligations, and I've just relied on my own history, which indicates that in my view, the accounting setters in the United States aren't very far from many of these long-term obligations

Hearing Exhibit - 00008280

showing up on all of our balance sheets. I think it's just a question of time, and that's one of the reasons why it has to be currently disclosed in the financial statements.

Q. In fact, on page 35, you discuss Standard & Poor's evaluation of the impact FPL's long-term purchased power agreements has on capital structure; correct? I'll give you a minute to turn to page 35.

A. That's in my direct testimony?

Q. That's in your direct testimony.

A. Yes, I'm there.

Q. Okay. Is it your testimony that FPL is the only utility that relies on purchased power for 15 percent or more of its generation needs?

A. No.

Q. Okay. Is it your testimony that FPL is the only utility that needs to maintain a higher equity ratio to offset the perceived risks associated with purchased power?

A. No, it is not.

Q. Have you done an analysis that shows how FPL's actual equity ratio compares to the actual equity ratios for other utilities that rely on purchased power?

A. No, I have not.

Q. Have you done any analysis that shows how the

Hearing Exhibit - 00008281

FPL equity ratio on an S&P-adjusted basis compares to the equity ratios on an S&P-adjusted basis for other utilities that rely on purchased power?

A. No.

Q. Okay.

A. What I have -- do you guys hear a buzz while I'm talking?

Q. Yes.

A. You do. Okay. We'll just keep talking, and I'll get another mic here in a second, and hopefully that will go away. I apologize for the inconvenience.

What I have done is review Dr. Avera's testimony regarding purchased power, looked at the S&P analysis, but in addition, talked to, discussed and understood from real investors that long-term obligations -- I mean, we're talking about purchased power here specifically, because that's what Florida Power & Light has.

But we should all understand that investors look at all long-term obligations that a company might have. You know, A great example is operating lease obligations that a company might have. Today, under the accounting rules, those operating lease obligations are not recorded on the balance sheet. They're in the footnotes, very similar to the purchased power

Hearing Exhibit - 00008282

agreements that we're looking at.

What investors do is, they take those operating leases, and they put them right back on the balance sheet, because those are real obligations, and they're not -- in their words, they're not so concerned that they can't make adjustments, economic adjustments to the GAAP balance sheet.

So what I say I've done is, besides look at the information that I just told you about, I'm very familiar with this issue from an accounting standpoint and clearly understand that investors take a look at any long-term obligation that's not recorded on the balance sheet and make some sort of adjustment in order to understand the economic capital in the entity.

Q. Does the investor make a judgment also for the recovery mechanism available for those purchased power contracts? And obviously, I'm talking about the capacity and fuel cost recovery clause in Florida.

A. Yes, I think they do. They do a bunch of things, and the S&P gives you a way to get there. And it just so happens to be for this industry and power purchase obligations that investors have kind of warmed up to the S&P analysis. But they clearly make an adjustment depending on the type of recovery mechanism that's available to the entity in this case.

Hearing Exhibit - 00008283

Q. And FPL has entered into -- when they enter into a purchased power agreement, it's a contract that specifies how much capacity payments would be; do you agree?

A. Yes. I think in some cases, the amount of the fixed capacity payment might have some variability in it, but the economics of a long-term power agreement is to essentially reimburse the other party, the party that owns the plant, for the capital that they've invested in the plant. You don't pay them for the fuel unless you buy the energy, but you are committed to making long-term payments that will reimburse the other party for the capital costs. We call those capacity payments.

Q. And those capacity payments that FPL reimburses the contracting party for, FPL is actually reimbursed by the ratepayers for those capacity charges through the capacity cost recovery clause; is that correct?

A. Yes, FPL clearly -- if we're prudent in our negotiations, we have the ability to recover that.

Excuse me for just a second.

Q. Sure.

A. We have the ability to recover that from ratepayers, and we take that into account. You know, the analysis that we've done to add an amount to our

Hearing Exhibit - 00008284

obligations on our balance sheet certainly takes into account that there's a recovery mechanism.

Q. Okay. And then likewise, the purchased power agreements are a contract specifying the cost of fuel; correct?

A. They don't necessarily specify the cost of the fuel, although after I explain it, you might believe that that's what you're asking for. Most of the power purchase agreements actually provide for the payment of fuel based on some index. It can be an average index, or it could be a spot index. There's clearly a formula for determining what the amount -- I'm sorry, for the price of the energy that you pay, but it's not just fuel. You're essentially -- at that point, if you're buying energy, you're paying not only for the fuel, but you're also paying for any variable O&M that needs to be taken into account for the plant to actually be generating electricity.

Q. And those costs, including the O&M costs that you talked about, those are recovered from ratepayers through the fuel cost recovery clause, correct, if prudently --

A. Yes, that's right. And just to make sure we're not -- I know this has been an issue certainly in the past, these power purchase agreements, just to kind

Hearing Exhibit - 00008285

of at least tell people we're on that on these.

The rating agencies and investors have their own reasons for making adjustments for long-term obligations. In this case, rating agencies and investors want to make sure they put on equal footing an entity that owns a plant versus an entity that doesn't own the plant and is just buying all of their capacity from somebody else. In other cases, the rating agencies want to put on the same footing an entity that owns a building versus another entity that is just leasing the building over a very long period of time. Clearly there is recognition that there is in our industry recovery mechanisms for these types contracts.

But if an entity were to actually build the plant as opposed to enter into a long-term agreement to pay capacity payments, building the plant, if done, you know, with all the caveats, if done prudently and it's the right thing to do for customers and so on, the entity at that point would be able to recover the cost of the plant 100 percent through depreciation and would be able to cover a return on the plant that's sitting on the balance sheet.

And so when I hear all this discussion about, well, isn't it kind of different because you're recovering the capacity payments from the ratepayers, I

Hearing Exhibit - 00008286

don't -- I mean, it's different, but it's not that different economically from how the return mechanisms would work if you actually built the plant.

Q. Okay. I think I'm going to go back again to the purchased power agreements and make sure I understand the ins and outs of your position. The capacity charges and the fuel charges, I call them direct costs that are recovered from the ratepayers. Is that correct terminology?

A. That seems reasonable to me.

Q. Are there additional indirect costs associated with purchased power agreements that arise from the Standard & Poor's methodology for evaluating the financial impact of the purchased power agreements?

A. Well, there's certainly, you know, some we could talk about, but there's a very big one. The very big one is, as I've indicated before, because investors and rating agencies take these long-term obligations into account, and they've got their own view as to what a strong financial position is, including the appropriate amount of equity in the business, I mean, the very big cost is the equity component.

If you go back to -- you don't have to go back; I'll just remind you -- to AP-10, that's one of the reasons we put that schedule together. This isn't a

Hearing Exhibit - 00008287

case where we believe these are obligations, we're adding them on to your books -- excuse me, we're requesting that the amount of capital be included in some future period in our business. We actually manage our business with this amount of equity in it in order to offset the effects of these obligations. We've done that for a long, long period of time, because that's how investors look at the business. So this isn't us saying, "This is an obligation, and by the way, we'll put equity in it in the future if you agree." We've already put the equity in. We've had that equity in for a very long period of time.

Q. Okay. Is it your testimony that because of the way S&P evaluates purchased power agreements, it's reasonable for the Commission to recognize a comparable adjustment when it evaluates the financial strength of FPL?

A. I would just change one thing. Investors clearly read S&P, but they do their own calculations. My position is that this is what investors do. They look at long-term obligations, whether they're power purchase agreements or not, and they add those obligations to the balance sheet. Whether GAAP does it or not, they do it, because they believe those are the economics. S&P recognizes that and has a formula for

Hearing Exhibit - 00008288

determining how much of that entire obligation should be put into your capital structure.

Because they have a formula, a lot of investors kind of -- "flock" is the wrong word, but a lot of investors look at that formula. They believe that formula is reasonable, and they use the same thing.

For our purposes, it's a good estimate, and so we base our PPA adjustment on the same formula. But investors do it whether or not S&P would have a nice formula to include it.

Q. Okay. It is your testimony that the Commission should recognize the impact purchased power agreements has on FPL's financial risk because rating agencies comment on and consider the impact of purchased power agreements on FPL's financial risk?

A. Yes.

Q. Okay. Would you agree that rating agencies also comment on and consider the impact of increased business risk associated with a parent company's non-regulated operations in their evaluation of the risk of its utility subsidiary?

A. I would say that the rating agencies do consider, whether it's positive or negative, other businesses, other sister or brother entities, if you will, to the regulated utility before they make a

Hearing Exhibit - 00008289

determination on the overall rating.

Q. Okay. If the Commission were to determine that the relative greater business risk associated with FPL Group's non-regulated operations had affected the risk profile of FPL's regulated operations, following your logic, would it be reasonable for the Commission to make an adjustment to compensate for this increased business risk?

A. The way you ask the question requires a yes or no answer without much elaboration. I'm only familiar -- I shouldn't say only familiar. I am most familiar with our business, and our business includes two very large subsidiaries, Florida Power & Light Company, which is the basis for these proceedings, and NextEra Energy Resources. We do not consider NextEra Energy Resources to be more risky than Florida Power & Light Company, for a bunch of reasons that I would be more than happy to discuss. And if you look at -- if one were to look at rating agency reports on our company, one would notice that there are both positive and negative comments made not only about Florida Power & Light, but about NextEra Energy Resources and how they might help ratings in the future or how they might hurt ratings in the future.

Since this proceeding is only about Florida Power & Light, I would believe that the Commission would

Hearing Exhibit - 00008290

look at Florida Power & Light and Florida Power & Light's financial position in order to determine what to do in this proceedings.

Q. So then you would conclude that by giving me the answer "no"?

MR. ANDERSON: Lisa, this is Brian. I think the problem was in the formulation of the question. A higher degree of risk for NextEra, which is what Mr. Pimentel explained, it is not a fair assumption.

MR. MOYLE: Maybe we could restate the question, and that might help as well.

MS. BENNETT: I was --

MR. MOYLE: And when I say restate it, I mean reread it, because --

MS. BENNETT: Oh, reread it?

MR. MOYLE: We had the conversation yesterday about yes, no, followed by an explanation.

BY MS. BENNETT:

Q. The question was, if the Commission were to determine that the relatively greater business risk associated with the FPL Group's non-regulated operations had affected the risk profile of FPL's regulated operations, which is a hypothetical, following your logic, would it be reasonable for the Commission to make

Hearing Exhibit - 00008291

an adjustment to compensate for this increased business risk?

A. I would say no.

Q. I think we're beginning to lose the phone again.

A. Yes. I'm -- can we -- is it okay to take a -- just a -- actually, we don't have to take a break. We can just --

MS. BENNETT: Switch out? Yes, we'll be off the record for a couple of minutes while he switches.

(Off the record briefly.)

THE WITNESS: All right. Let's try this.

MS. BENNETT: All right. We'll keep trying, and if we keep having problems --

THE WITNESS: We have a way to switch if we continue to have problems.

MS. BENNETT: Okay. I'll kind of leave it to the court reporter, if it gets too difficult for her to understand.

THE WITNESS: Okay.

BY MS. BENNETT:

Q. Would you agree that rating agencies comment on and consider the higher debt leverage employed by a parent company to fund non-regulated investments

Hearing Exhibit - 00008292

relative to the debt leverage maintained at the regulated utility level?

A. I'm sorry. Could you just repeat that.

Q. Yes, certainly. I confused myself too.

MR. ANDERSON: Lisa, this is Brian. It's very difficult to follow. Those are complex words, and you're just getting a little bit of a pattern of reading them real fast, and I can't follow them either.

MS. BENNETT: Read? I'm making them up as I go.

MR. ANDERSON: Oh, okay. Speak more slowly. That's all we're saying. Thank you.

BY MS. BENNETT:

Q. Okay. Would you agree that rating agencies comment on and consider the higher debt leverage employed by a parent company to fund non-regulated investments relative to the debt leverage maintained at the regulated utility level?

A. No, I would not agree with that. That question would -- you would have to focus on the details.

Lisa, I hate to do this. I'm going to request that we take just a ten-minute break. We're going to switch phone systems. We're going to have to hang up

Hearing Exhibit - 00008293

and then call back in.

MS. BENNETT: Okay. So we'll come back in ten minutes at 20 minutes till 12:00.

(Short recess.)

MS. BENNETT: Okay. I'm back. This is Lisa. Armando, Brian, are you back?

MR. ANDERSON: Yes, we are.

MR. MOYLE: This is Jon. I just wanted to give Brian a heads-up that I e-mailed to everyone a document that I anticipate using during my questions, which is the August 2009 Blue Chip monthly update. I'll probably go after lunch, I suspect from the timing, but I wanted to make you aware that that document was e-mailed.

MR. ANDERSON: Thanks for the heads-up, Jon.

MS. BENNETT: And as an additional heads-up, I have a two o'clock meeting, and I have quite a few more questions. So I would like to push as much as possible to get finished with my questions before we break for lunch.

MR. MOYLE: That's fine by me.

BY MS. BENNETT:

Q. Armando, would you agree that the rating agencies are very familiar with Florida's ratemaking process?

Hearing Exhibit - 00008294

A. Yes.

Q. And would you agree that it's generally understood that companies and consumer advocates will take positions that will become the potential range of outcomes to be expected in the rate proceedings?

A. I'm sorry, Lisa. That customers would take --

Q. Consumers advocates will take positions. That could be customers.

A. Yes. The answer is yes.

Q. Okay. And would you agree that rating agencies understand it's the regulatory commission's role in rate cases to balance the interests of the utility's ratepayers and the shareholders? And when I say shareholders, I mean consumer advocates as well as FPL's shareholders.

A. Yes. I think the Commission's dealings in this case, you know, clearly has some boundaries based on the Supreme Court decisions. But, yes, I would believe that they would have some range in reaching a conclusion.

Q. Okay. I'm going to ask you to turn to page 10 of your direct testimony, lines 6 through 9. And that's your direct testimony.

A. Page 10, 6 through 9.

Q. Yes. I'm going to have you read those lines

Hearing Exhibit - 00008295

out loud for me, please.

A. "Long-term credit markets have been similarly challenged. Debt issuances have been generally available only for issuers with higher credit ratings and with credit spreads, the additional cost paid in excess of U.S. Government securities, that are substantially above historical amounts.

Q. Would you agree that despite the financial crisis, FPL has already -- I'm sorry, FPL has had ready access to capital under reasonable terms?

A. I would agree that where we're at today, FPL has access to capital under reasonable terms. I would say that that was not the case during the third and fourth quarters of last year, and probably not the first quarter of this year. And I will also add that although it's under reasonable terms, that I am quite concerned that the credit spread that we are seeing even today is so substantial based on the very low historical Treasury yields.

Q. Okay. Your attorney was asked to have a copy of FPL Group's 2008 annual report to shareholders available. Do you have that with you today?

A. Yes, I do.

Q. And are you familiar with the report?

A. Yes, I am.

Hearing Exhibit - 00008296

Q. Can you turn to page 3 of that report and go to the third column?

A. Okay.

Q. Would you read the second paragraph from the bottom that starts with "We are also particularly proud"?

A. Yes. "We are also particularly proud of our ability to weather the financial crisis. FPL Group's financial discipline, attractive projects and strong balance sheet meant that capital remained available at reasonable costs throughout 2008. Indeed, in the midst of a very difficult credit and economic environment, we were able to raise approximately $1.3 billion capital on reasonable terms in the fourth quarter of 2008 alone."

Q. Okay. And given the company's ability to raise capital under reasonable terms during, as this article says, a very difficult credit and economic environment, do you believe FPL will find it easier or more difficult to raise capital under reasonable terms as the economy comes out of the recession?

A. Let me first put that paragraph in some context. Most of that 1.3 billion was actually raised at NextEra Energy Resources projects and project financings, which tells us the very strong support that FPL Group's unregulated subsidiary, NextEra, has in the

Hearing Exhibit - 00008297

capital markets. The other larger portions of that were actually at FPL Group Capital, which owns NextEra Energy Resources. I do not recall that there was any Florida Power & Light financing during that period. So I want to put that in context, because it's important to know that even during the worst of times, NextEra Energy's projects were able to get very reasonable financing.

And your question is, would it be my expectation that in the future, FPL Group would be able to raise capital on reasonable terms. And it would be my expectation. It certainly would be my expectation at NextEra Energy Resources, as I've indicated to investors, that as long as we continue to build renewable projects with strong counterparties and good equipment, that we would be able to finance those projects on reasonable terms.

And it would also be my expectation at Florida Power & Light. Florida Power & Light has a very strong financial position. That strong financial position is through prudent decisions, clearly, of the Commission in the past and the management of the company. And my expectation is that the results of this rate case will be that we will continue to be in that strong financial position and we will have the access to the markets that we've enjoined in the past.

Hearing Exhibit - 00008298

Q. Okay. For the next question, I want you to turn to page 9 of your direct testimony and read aloud lines 7 through 13. I think 7 is the question.

A. "How is FPL weathering the current liquidity crisis?

"FPL's strong balance sheet, liquidity position and credit ratings have enabled the company to weather the significant events in the financial markets as we have seen over the past year without compromising our ability to continue to provide reliable, cost-effective service to our customers. In fact, those strengths have enabled the company to maintain access to capital throughout the current financial crisis."

Q. Okay. And then I'm going to have you read aloud from page 30 of your direct testimony, lines 18 to 21.

A. "FPL's strong balance sheet has provided continuous access to both short-term liquidity and the capital markets throughout extreme events such as the 2004 through 2005 storm seasons as well as the current financial market crisis."

Q. Would you agree that FPL's strong balance sheet is due, at least in part, to past Commission decisions that have been supportive of the company's credit quality?

Hearing Exhibit - 00008299

A. Yes, I would.

Q. Do you believe this demonstrated support for credit quality is less available today than it was in the past?

A. Do I believe what? I'm sorry.

Q. The demonstrated support of the Commission for credit quality is less available today than it was in the past?

A. I wouldn't believe that any decisions, any major decisions that the company has received from the Commission indicates that the Commission is less supportive of credit quality today than they have been in the past. Does that answer your question?

Q. Yes, it does.

Next I would like to you turn to page 23 of your direct testimony.

A. Okay.

Q. And on page 23, you discuss that FPL has experienced a decline in retail sales due to the recession. Is that correct?

A. Sure I'm sure it's in here somewhere. What line are you on?

Q. I think it's -- it starts at line 1 and goes through 13, but specifically, I think it's 5 and 6.

A. "FPL's retail sales are projected to decline,"

Hearing Exhibit - 00008300

that sentence?

Q. Go ahead and review the entire paragraph that starts with "growth" and then let me know if my synopsis is a correct synopsis of your testimony.

A. All right. And, Lisa, what was your question?

Q. Is it due to the recession that FPL has experienced a decline in retail sales? And actually, it's not necessarily connected to the recession. FPL has experienced a decline in retail sales according to your testimony?

A. Yes.

Q. Is that decline in retail sales unique to FPL, or is it systemic to the industry, to the utility industry?

A. I don't know whether it's systemic. There have been certainly reports of reductions in average use per residential customer from a number of areas, but there are clearly still rate-regulated electric companies that are growing in terms of customers. And when we're talking about sales, it's really a combination of customers and usage. And what I'm saying here is -- and I'm referencing Dr. Morley's testimony indicating that that combination is expected to go down. I don't know whether that combination is expected to go down in other areas.

Hearing Exhibit - 00008301

Q. Okay. So I think I heard you say that you didn't make a comparison of the drop-off in FPL's retail sales to the drop-off in retail sales of other IOUs. Is that correct?

A. That's correct. I was just referencing general comments that I've certainly heard over the last couple of months that usage is dropping.

Q. Okay. Would you turn to page 24 of your direct testimony, where you discuss the economic downtown in Florida, or the Florida economy. I shouldn't say economic downturn.

A. Okay.

Q. And I'll give you a chance to review this. I'll ask the question, and then if you need to review your testimony, I'll give you a few minutes.

In your opinion, is the downturn in the Florida economy unique to FPL, or is it systemic to all Florida investor-owned utilities?

A. I don't believe it's unique to just Florida. I would make the comment that it may be unique -- I'm not sure -- to other utilities in the Southeast.

Q. Actually, my specific question was to Florida investor-owned utilities.

A. I would not believe that it's unique to Florida investor-owned utilities.

Hearing Exhibit - 00008302

Q. Okay. I'm going to ask you to go back to the 2008 annual report, page 5 of that report.

A. Okay.

Q. And I would like for you to read aloud the final paragraph in the second column.

A. Final paragraph, second column. "The Florida economic downturn is unprecedented; in time, however, we believe Florida will resume its role as a growth state, just as it has after previous economic downturns. Over the next two decades, some 74 million baby boomers are expected to retire. With great sunshine, beaches, golf and an economy that continues to diversify, Florida is poised for long-term growth, and FPL will be prepared to meet that growth."

Q. Sounds like some Chamber of Commerce people from Florida wrote that for us.

A. Yes. I'm not sure what we would write today.

Q. Are you familiar with FPL's proposal to build its own natural gas pipeline?

A. Yes.

Q. Would you agree that part of FPL's justification for including this pipeline in electric rate base is to accommodate the need for gas to run additional power plants to serve future economic growth?

A. That's part of it, but it's certainly not a

Hearing Exhibit - 00008303

significant majority of why we are requesting to build that pipeline. I can expand on that if you like.

Q. I find that justification in the FPL need determination?

A. Yes.

Q. Okay. Then I'm fine.

I would ask for you to turn to page 25 of your direct testimony and to read aloud lines 1 and 2.

A. I'm sorry. I was coughing when you pointed out the lines.

Q. Lines 1 and 2.

A. Okay. Line 1 is -- I don't know what you mean. Line 1 is "Capital Expenditures."

"As I stated earlier, the utility industry as a whole is entering into a significant capital expenditure cycle."

Q. That's what I meant for you to read.

A. Okay.

Q. So you would agree that an increase in capital expenditure programs is systemic to the industry and it's not unique to FPL; is that correct?

A. Well, it's certainly systemic to the industry. The issue is that it's not -- you know, you've got to get into the details to understand systemic. In my direct testimony in AP-2, I point out the significant

Hearing Exhibit - 00008304

generation that needs to be added in the U.S. through 2030 and the approximately 1.5 trillion that is estimated to be added. Most of that on the generation side of it is in the South. And when you focus on the South, we have more than our fair share in the South.

Most people don't -- and I'm not accusing anybody on the phone, so, please, I don't want anybody to take this the wrong way. Most people don't recognize how large $16 billion of capex is in this industry. $16 billion of capex is larger than certainly 50 percent, and maybe more than 50 percent of the electric utilities in the space today. So just by that addition, we would be larger than most of the electric companies in the United States. That's why I point out in that next sentence on page 25 that we're building $16 billion over the next five years. That's a major investment on our part.

Q. And is that investment or your increase in capital expenditures in anticipation of future customer growth?

A. No, not necessarily. Future customer growth certainly is a part of it, but there's other bigger pieces of it, including during the 2014 to 2016 time period, we've got over a thousand megawatts of power purchase agreements that actually expire, that mature,

Hearing Exhibit - 00008305

and we're going to have to find that power from somewhere. Those parties that have indicated that they may not be willing to give us that power in the future, that's a big part of it.

The other big part of it is, as we've done over the last several years, we continue to build much more efficient generation that's saving our customers substantial fuel dollars. As other witnesses have indicated, this capital program through 2014 will on average be saving our customers a billion dollars a year in fuel.

So growth has something to do with it, but that's clearly not the major part.

Q. Okay. Well, have you done an analysis that shows how FPL's capital expenditure program on a relative basis to its size companies -- I'm sorry. I can't read today. Let me try this all over again.

A. Okay.

Q. Have you done any analysis that shows how FPL's capital expenditure program on a relative basis to its size compares to the capital expenditure programs of other utilities?

A. No, we have not done that. Clearly, we understand that there's a significant competition for capital in this industry because of everybody needing to

Hearing Exhibit - 00008306

build generation. And a lot of that generation is being built for environmental purposes. Ours is being built really for other purposes. But there's an intense competition for capital.

We believe that the amount of capital that we have to invest over the next five years is approximately 12 percent of all the capital that needs to be invested by regulated utilities in the U.S. That's a significant amount.

Q. Okay. Why does FPL feel it needs to build so much now?

A. Well, we've laid that out in our need determinations for each one of the plants. That $16 billion not only includes West County Energy 3, the gas pipeline, but it includes the modernization of Riviera and Cape Canaveral, and it also includes the additional maintenance and hardening of our transmission and distribution system. So it's for a lot of the reasons I've mentioned in the past, but it also has to do with continuing to harden and maintain the transmission and distribution system here in Florida.

Q. Okay. I would like for you to turn to page 27 of your direct testimony. And lines 5 and 6, if I could get you to read those aloud.

A. Was that 7 or 27?

Hearing Exhibit - 00008307

Q. Twenty-seven.

A. Five and 6?

Q. Lines 5 and 6.

A. Let's see. I'm not on 27.

"Florida's geographic location, combined with an increasing reliance on natural gas, exposes the company to certain additional risk factors related to gas supply."

Q. Okay. Thank you. Would approval of FPL's proposal to build its own natural gas line mitigate this risk?

A. It would to some extent, Lisa. Clearly, as we lay out in our need filing, the pipeline is being built for a number of reasons, including diversification in number, i.e., going from two to three major pipelines in Florida, diversification in location, going essentially from all in the Gulf of Mexico to some land sources, diversification in owners of the pipeline, diversification in location -- I mean, there's a whole bunch of reasons.

Investors are very focused on the fact that there are two major pipelines that come into Florida and that Florida Power & Light, as they call it, you know, is in Hurricane Alley. So all of those are significant concerns that they have when they're looking to commit

Hearing Exhibit - 00008308

their investment dollars. It has obviously not helped our overall fuel mix, which is more than 50 percent natural gas generation.

Q. And speaking of fuel mix, I would like you to turn to page 28 of your testimony, where you talk about fuel mix.

A. Yes.

Q. Is the risk associated with fuel mix unique to FPL, or is it systemic to the utility industry?

A. The specific risk we're talking about here is our risk. It's a unique risk, and it's really a combination. It's the combination that it's such a high percentage from one fuel source, and that one fuel source has a significant amount of volatility associated with it, and closely correlated to what we talked about regarding fuel supply.

Q. And when you say fuel supply, you're talking natural gas; correct?

A. Yes.

Q. And does that pipeline mitigate that risk?

A. Again, to some extent. It's not going to mitigate the fact that sometime in the middle of the next decade, we are going to be significantly -- our generation is going to be significantly run by natural gas. It doesn't really help us with that at all. That

Hearing Exhibit - 00008309

53 percent number is going up. That is a concern, for a bunch of reasons. I talk about all the benefits of the pipeline, and there are many benefits to us building that pipeline, but they don't deal with all the risks that investors have.

Again, there are now only going to be three major pipelines coming into Florida. That's better than two, but that's not a whole heck of a lot. Yes, we'll have more onshore gas. Well, that's better than just being offshore, it's still within a relatively tight frame in the Alabama, Louisiana area where our gas kind of gets gathered and sent to us. So, yes, it will help, but I certainly don't want to give the impression that it will relieve all investor concerns over a utility having so much of its fuel in one type of generation.

Q. Why does FPL find itself so dependent on natural gas at this time?

A. Well, I think there's probably a series of things. Clearly, one of them is that we're not building coal plants in Florida. I think as we all know, we tried to do that a couple of years ago, and that wasn't something that we could all agree upon. And new nuclear isn't going very quickly. It's going to take a number of years. There's not much wind in Florida. We would love to be able to build wind in Florida. Most of the

Hearing Exhibit - 00008310

wind resources are offshore, and I think as we all understand, there's some hesitation from folks to building it offshore.

So, you know, there's a limit to the type of generation that you can build that the Commission, us, and intervenors believe should be built in Florida, and that has put us on the current path that we're on, which is building natural gas combined cycle units.

Q. What is the optimal fuel mix for a utility like FPL?

A. I don't think there's a -- I don't have an answer to that question. From an investor point of view, diversification of risk is something clearly that they focus on. I don't know how much diversification would be ideal.

But I think I would agree, and I do agree, that if over half of your generation is in one fuel source and that fuel source is coming from two pipelines and both pipelines are getting their gas from the same area, that's less than ideal.

Q. Okay. So I think I'm hearing you say that diversification would be a way for FPL to minimize its exposure to fuel mix risk; is that correct?

A. What I'm saying is that investors, when looking at where to put their $100, and they're got one

Hearing Exhibit - 00008311

entity they can put it in that has a significant amount of diversification in their portfolio and another entity that has -- I'm just talking about fuel here for a second -- that has a limited amount of diversification in their portfolio, they're going to request a higher return from the entity that has less diversity because they've got more risk.

Q. Are there any other characteristics that would minimize FPL's exposure to fuel mix risk?

A. Lisa, are there any other something, and then you cut out.

Q. Any other factors that would minimize FPL's exposure to fuel mix risk?

A. I don't think -- I mean, I don't have a -- I hate to ask you this. Can you just read it for a third time? I'm sorry. You're not reading, but can you just say the question for the third time?

Q. Actually, I didn't read that one. I made it up, which is why Andrew is making a face at me now.

I'm just wondering if there's -- you talk about diversification reducing -- maybe being a reduction of fuel mix risk. Are there any other -- hello?

A. I'm still here, but somebody else is talking.

Is there anything else we can do to limit our

Hearing Exhibit - 00008312

fuel risk?

Q. Exactly. Minimize it. Not limit it, but minimize it.

A. Okay. That's a question I can answer.

Well, we do. We enter into a significant amount of natural gas hedging in order to limit the volatility that comes from much of the price spikes that we've been seeing, and we've worked out an agreement with staff and the Commission to limit -- to hedge approximately 60 percent of our natural gas on a year-ahead basis, so that clearly helped limit at least the amount of volatility our customers face.

Q. Okay. Next I would like for you to turn to page 26 of your direct testimony and read aloud lines 2 and 3.

A. "In general, the investment community and rating agencies view new nuclear construction as a higher risk than other technologies."

Q. Okay. The company did not make any comparison of FPL's percentage of generation from nuclear plants to the relative reliance on nuclear power by each of -- and I should have had you open to Dr. Avera's Exhibit 15 -- the IOUs listed in that exhibit. Is that correct?

A. Did the company make an evaluation of our nuclear generation compared to others?

Hearing Exhibit - 00008313

Q. Compared to the investor-owned utilities that Dr. Avera used in his proxy group, which is listed on his Exhibit 15.

A. No, I did not make an independent -- I didn't look at it independently or come up with any sort of list, no.

That's not what my lines 2 and 3 are referring to, though. My lines 2 and 3 are simply referring to what we are now seeing every day, which is that rating agencies are very concerned about entities that are building new nuclear, have recently downgraded one, and have indicated in a report that much stronger equity is going to be required for those entities that are going to go out and build new nuclear. That's simply what I was referring to there.

Q. Okay. What one was it that they downgraded?

A. It was SCANA.

Q. SCANA?

A. Yes. It was all three agencies that downgraded SCANA.

Q. And what state is SCANA in?

A. Their electric operations are mainly in South Carolina. I know they operate in South and North Carolina.

Besides that -- and I'm going to repeat this

Hearing Exhibit - 00008314

report, and I think you're going to ask me to send it to you, so we're going to have to find it. But there's a report -- I believe it's by Moody's -- that came out not too long ago that essentially indicated that for all the utilities that are going to build new nuclear, that they need to start issuing equity. And if you read between the lines, as I did, there seems to be some frustration on their part that their capitalization, their equity capitalization isn't being strengthened right now.

Q. Okay. I think you've provided it to us already in response to Interrogatory Number 147. It's a June 2009 Moody's Global Infrastructure Finance?

A. Let me look at 147. Yes, it is.

Q. Okay. Let's go right to Interrogatory Number 147, which is something Ms. Bielhart sponsors, I believe.

A. 147. Okay.

Q. And it's the report that we were just talking about, the June 2009 Moody's report that I want you to look at and talk with me about.

A. Okay. I'm on 147.

Q. And I think you've already told me you were familiar with this report.

A. Yes.

Q. On the first page, would you read aloud the

Hearing Exhibit - 00008315

sixth bullet point?

A. I don't have bullets.

Q. On the summary.

A. Oh, on the -- I'm sorry. On the report itself.

Q. Right, on the Moody's report itself.

A. Hold on a second.

Okay. On the summary, the sixth bullet point.

Q. Right. It starts "Nevertheless."

A. "Nevertheless, most utilities now seeking to build nuclear generation do not appear to be adjusting their financial policies, a credit negative."

Q. Okay. And if you'll go to page 2 of that report, and if you'll read aloud the first two sentences in the fifth paragraph. It starts "Credit conditions are yet."

A. "Credit conditions are yet another question. Few, if any, of the issuers aspiring to build new nuclear power have meaningfully strengthened their balance sheets, and for several companies, key financial credit ratios have actually declined."

Q. In your opinion, has FPL failed to strengthen its balance sheet and key financial credit ratios in preparation for the construction of Turkey Point Units 6 and 7?

Hearing Exhibit - 00008316

A. FPL's balance sheet -- and right now we're talking about its 55.8 percent adjusted equity ratio -- has remained the same for many years. I don't know how many years, but clearly over a decade. So we have not strengthened our balance sheet in anticipation of building Turkey Point 6 and 7.

Having said that, at least our time line for building Turkey Point 6 and 7 is a little further out than most of the companies that they seem to be taking aim at here, but it will clearly be something that the rating agencies focus on as we and others like us get closer to making the ultimate decision to move ahead.

Q. So these comments by Moody's regarding the financial policies of IOUs are general in nature; correct?

A. Well, I think they're general in nature, but they, at least in SCANA's case, have taken direct action.

Q. Okay. Well, these particular comments regarding balance sheet strength don't accurately describe FPL's approach to financing new nuclear plants; is that correct?

A. What I just read?

Q. Uh-huh.

A. Well, our approach to building new nuclear is

Hearing Exhibit - 00008317

a prudent kind of go-slow approach, trying to understand how others in the industry are doing, what actions others are taking, and trying to learn from that. That includes the capital side of the equation.

But I would say for us, again, we're a couple of years behind some others, and those others have spent a significant amount of capital investment, and that's where Moody's is concerned. Real big dollars have been spent, and they're concerned about the capitalization of the business.

Q. Next I want you to go to the very bottom paragraph on that same page and read that aloud.

A. The next page?

Q. No, the same page.

A. I'm sorry. Which paragraph?

Q. It's the bottom paragraph. It starts "From a credit perspective."

A. Yes. Read that paragraph?

Q. Yes, please.

A. "From a credit perspective, companies that pursue new nuclear generation will take on a higher business and operating risk profiles, pressuring credit ratings over the intermediate to long term. Even so, we also believe companies will ultimately revise their corporate finance policies to begin materially

Hearing Exhibit - 00008318

strengthening balance sheets and bolstering available liquidity capacity at the start of the construction cycle. In addition, we believe regulators will generally continue to support the long-term financial health of the utilities they regulate, and will authorize recovery of investments and costs over a reasonable time frame."

Q. Okay. Do you agree with Moody's statement that the Commission will continue to support long-term financial health of the utilities they regulate and will authorize recovery of investments and costs over a reasonable time frame?

A. I think overall I do. I certainly do in Florida, and I think a number of other utilities and states have taken some actions to make sure that the utilities feel comfortable making those investments.

The point here that -- and I think this is a well balanced report by Moody's. The point here is that new nuclear really concerns investors greatly. You know, investors have been around for a very long period of time. They clearly remember what happened back during the last building cycle of new nuclear. Those didn't turn out very well from an investor standpoint.

So at least from my point of view, and what I hear from investors, having the right and supportive

Hearing Exhibit - 00008319

regulatory policy in the right state -- it's not just the right policy in a state that hasn't necessarily been constructive. But having the right policy in the right state is really a baseline. That's kind of the start for them to invest in a company that's going to go ahead.

But they remember that it was during the last nuclear construction cycle that the average utility that was building nuclear lost four notches on their debt rating. That's big. That's significant. So that's at least how I look at it and how I interpret these comments.

Q. The nuclear cost recovery clause that the Legislature enacted in Florida, does that give investors more comfort for Florida companies than, say, a state that does not have that kind of recovery mechanism?

A. I don't believe it does, Lisa. I don't know, by the way, that that's different from some of the other southeastern states. That's easy enough to figure out. That's another level of comfort.

I don't know that I -- there's a risk there too. I mean, the risk is that -- I don't know how to say this, but the risk is that those are politicians.

Q. I think you said it.

A. I did say it, so now it's in writing.

Hearing Exhibit - 00008320

And investors understand that. So although it gives them a little bit more comfort, I can tell you that none of them are sitting back saying that there's nothing to really worry about.

If I do remember correctly, SCANA has the same sort of legislative mechanism. And, you know, we should all understand that just this year, in Florida, there were, you know, some that believed that it was a good idea to overturn or change the nuclear legislation that we have here in Florida. I got a lot of calls from investors when they found out about that.

So, yes, it's helpful, but we need to put it in context.

Q. Okay. The last thing I would like to -- well, no, not the last thing. I want to turn to page 8 of the Moody's report.

A. Okay.

Q. I'm not sure that's page 8 of the Moody's report. It's 8 of 14 of your Attachment Number 1.

A. What's on it?

Q. It starts with, "In order to defend existing ratings, or to limit negative rating actions," and then has several bullet points under that.

A. In order to defend existing ratings?

Q. Yes.

Hearing Exhibit - 00008321

A. I've got it. Do you want me to read it?

Q. Actually, you don't need to read it aloud. I just want to ask what message you believe Moody's is attempting to convey with this discussion on the top of page 8 of the report.

A. To give benefit to those that are on the phone, but also, in addition, to give me benefit, I'm just going to go ahead and read it out loud. I've got to read it anyway.

Q. Okay.

A. "In order to defend existing ratings, or to limit negative rating actions, we will look for investor-owned utilities to create strategic partnerships to: Share costs and risks; increase reliance on equity as a component of financing plans; moderate their dividend policies to retain cash flow; and adopt a back-to-basics focus on core electric utility operations, posing less distractions to management."

And your question was?

Q. What do you think Moody's is attempting to convey with this discussion?

A. That building nuclear is serious, it should get a lot of focus, and that companies need to prepare for stronger capitalization to deal with the risk.

Hearing Exhibit - 00008322

Q. Okay. That first point there says, "Create strategic partnerships to share costs and risks." What efforts has FPL taken to date to form a partnership to share the costs of Turkey Point 6 and 7?

A. I can't -- I don't think it's appropriate, Lisa, for me to answer that question. I'm not exactly sure what information is public, so I'm looking at my attorney here for some guidance.

MR. ANDERSON: Lisa, this is Brian. Mr. Scroggs talks about the status of co-ownership information and the like in his current nuclear cost recovery testimony. In addition, as you're probably aware, there's an open docket for the company to actually file a report in connection with the ongoing conduct of sharing of information and continued investigation and co-ownership arrangements.

MR. MOYLE: Brian, that information you referenced isn't confidential, is it?

MR. ANDERSON: No. It's all stated publicly in Mr. Scroggs' nuclear cost recovery clause testimony in Docket 09 -- is it 0009? Whatever it is.

MS. BENNETT: That's it.

MR. MOYLE: I guess to the point about

Hearing Exhibit - 00008323

confidentiality, Mr. Pimentel could briefly say, we've talked to A, B, and C. And if it's not confidential, I think that's appropriate.

MR. ANDERSON: I think what he's saying is that he wasn't involved in those discussions, but you can ask him, or Lisa can ask him.

A. Let me just answer the question. I've only been -- know the discussions at a very high level. I don't know specifically who we might be discussing it with.

As a general rule, I would agree with the first bullet point that's included here that I read. But a partnership is a partnership, and there are very tricky issues to work through in any partnership, especially one where you're building nuclear generation.

Q. The second bullet point says, "Increase reliance on equity as a component of financing plans." Tell me what FPL has done to increase its reliance on equity in financing plans for Turkey Point 6 and 7.

A. Lisa, I don't think we've done anything yet. We certainly are planning to compete for capital dealing with new nuclear. We're looking at significant amounts of capital that would be invested in Turkey Point 6 and 7. The estimate is a range, but you're generally looking at 12 to $18 billion. Just for simplicity's

Hearing Exhibit - 00008324

sake, if we say that it's $15 billion, and your equity ratio is 60 percent, you're looking at $9 billion of new equity that you would need to attract to Florida Power & Light. Those are significant amounts of equity for any entity. Again, I would be surprised if there are many electric companies with a market capitalization of $9 billion.

So we understand what we have to do. We understand that there's going to be a lot of competition for that capital. We believe that those that are in the strongest of financial positions like us and have a Commission that has been constructive in the past and has helped us get to where we are, we believe that those will be the ones that are at the front of the pack.

Q. As FPL issues debt to fund the construction of Turkey Point 6 and 7, is it FPL Group's intention to continue to maintain equity capitalization at FPL to target an equity ratio in the mid to high 50 percent range?

A. Yes. I mean, there's no reason in the short term for us to deviate from our adjusted capitalization of 55.8. That's what we've been maintaining in the business for a long time, and that's what we will continue to maintain in the business. We don't know whether investors and Moody's at some point in the

Hearing Exhibit - 00008325

future will pressure us to put more equity into the business in order to be able to raise the debt to fund, in the little example I gave you, $15 billion. So in the mid term, at least in reference to this proceeding, our plan is to continue to fund the business at 55.8 adjusted equity.

Q. Does FPL Group believe its decision regarding capitalization at FPL will conform to Moody's expectations with regard to equity capitalization for the construction of new nuclear generation?

Should I slow down a little bit on that one again?

A. No. Let me answer it, and maybe I'll answer your question, I hope.

You know, we often focus and we discuss specific rating agency reports, and I think that's important. Our investors, our debt and equity investors look at these rating agency reports, but that doesn't necessarily mean that we don't understand what's going on with investors and what adjustment they might be making to their own information in order to determine, you know, where their next $100 is invested. And it may be that some have more stringent criteria for capitalization to build new nuclear than what Moody's has. I mean, I can tell you I was recently in Europe

Hearing Exhibit - 00008326

talking to investors, and a handful of them indicated to me that they had no reason to invest in any entity that was building new nuclear. Those are real investors with real money. That's who we're competing against on the outside.

So will we confirm to what Moody's has? We will ultimately conform to what we need to conform to in order to keep a strong balance sheet to be able to raise capital to build generation and maintain the business for our customers.

Q. Okay. I am going to go back to this Moody's report, the third bullet point. Would you read that one aloud for me?

A. Sure. "Moderate their dividend policies to retain cash flow."

Q. And I would kind of like to know what FPL Group has done with respect to its dividend policy to retain cash flow.

A. Well, we haven't done anything recently to our dividend policy, but as you know -- I apologize. I shouldn't have used "as you know." FPL Group's dividend policy is -- we have a very low pay-out ratio and a very low dividend yield compared to other electric companies. We are already cash flow negative because of the significant amount of generation that we are building.

Hearing Exhibit - 00008327

So I would say that at least from where I sit, I don't have to wait, you know, for someone to issue a report about moderating dividend policies. We've been doing that for a very long period of time at Florida Power & Light.

Obviously, it's a two-edged sword. I mean, if you have a very high pay-out and a great dividend yield, that will attract investors to some extent. On the other hand, if you have a relatively low pay-out ratio and low dividend yield, you know, we are maintaining, in my view, a pretty strong financial position.

So at some point in the future, depending on what happens to events, that may be something that we have to deal with, but I feel pretty comfortable with our dividend policy today.

Q. Okay. That last bullet point talks about a back-to-basics focus on core electric operations, posing less distractions for management. And as I understand that comment, they're talking about focusing on electric utility versus some of the non-regulated businesses. But isn't it true that FPL Group has publicly stated its intention to grow its non-regulated businesses?

A. That part is true. I don't read the bullet point maybe the same way that you do. And it might be different for other entities, but Florida Power & Light

Hearing Exhibit - 00008328

has its own management group. Florida Power & Light has its own CEO, has its own CFO, me, has its own management structure to focus on Florida Power & Light's risk. And maybe this comment is meant to deal with those organizations that don't have a separate company management that deals with the risks and opportunities to the business, but we already are back to basics. We've already been back to basics at Florida Power & Light Company.

Q. Okay. So Florida Power & Light Company is back to basics, but you think the comment is more to FPL Group and like utilities, parent corporations.

A. I can only read into it, and there's obviously some speculation into that, but at least for us, the management team at Florida Power & Light Company is different than the management team at NextEra Energy Resources. NextEra has their own CEO, NextEra has their own CFO, and NextEra has their own attorneys and tax people and so on, which are totally different than Florida Power & Light.

Q. Okay. Well, would you agree that it is at the discretion of FPL management how closely the company will comply with suggestions by Moody's regarding how companies can mitigate the perceived risk associated with new nuclear construction?

Hearing Exhibit - 00008329

A. That it's up to FPL management?

Q. Correct.

A. Yes, I would agree with that.

Q. And even though Moody's has written about the risk associated with new nuclear construction and made specific instruct -- suggestions, not instructions, for how IOUs can maintain their existing bond rating during the construction cycle, it's the company's prerogative, company management's prerogative whether those suggestions will be followed; isn't that correct?

A. Absolutely. And as I indicated before, this is helpful information, S&P, Fitch, from investors. We look at all of that information.

Now, to say that it's only up to company management, I think that's true, but we kind of miss the big picture by saying it that way. I mean, if company management is interested in a strong balance sheet and a strong financial position and is interested in passing on, you know, a lot of those savings to their customers, at least in the electric field, as we are and we've been, then these are -- these might be called suggestions and not instructions, but all of those things that I mentioned are very important to us, because if we don't follow them, if we don't keep, you know, all of the things that I've talked about before,

Hearing Exhibit - 00008330

we won't be able to raise the capital on reasonable terms for our customers.

Q. Okay. Back to the Moody's report on, page 9 of the report, which is an Appendix A, Historical Rating Actions, in the middle of the page, do you see the listing for FPL? It's a little bit past the middle of the page.

A. Yes, I do.

Q. During the last nuclear construction cycle, FPL's bond rating was downgraded; is that correct?

A. Yes.

Q. Did the rating upgrade that occurred in 1982 coincide with the in-service date of St. Lucie Unit 1?

A. Lisa, I don't know the answer to that question, but I can find out.

Q. Could I get that as late-filed?

A. Sure.

MS. BENNETT: I think we are at Late-filed -- give me just a minute. Late-filed Number 4.

THE WITNESS: That's fine. Just to be clear, I don't know that we're going to find any of those old reports, but I will confirm for you whether that coincided with St. Lucie coming onto the grid.

(Late-filed Deposition Exhibit Number 4 was identified for the record.)

Hearing Exhibit - 00008331

BY MS. BENNETT:

Q. And then my -- I was going to ask the same question about -- there was an upgrade in 1984, and did it coincide with the in-service date of St. Lucie Unit 2, so I guess that would be a late-filed also.

A. We'll find out.

(Late-filed Deposition Exhibit Number 5 was identified for the record.)

BY MS. BENNETT:

Q. And I think you would agree with me that during the construction of Turkey Point Units 3 and 4 and St. Lucie Units 1 and 2 in the '70s and '80s, FPL did not have the cost recovery mechanisms for nuclear construction during that time; is that correct?

A. FPL did not have -- yes, FPL did not have the current nuclear recovery mechanisms, regulatory and legislative mechanisms; that's correct.

Q. Would you consider the nuclear cost recovery mechanisms in place now in Florida more favorable or less favorable to credit quality than the method of recovery in the '70s and '80s in Florida?

A. On balance, I would consider it more favorable. The problem is that we can't forget, you know, what happened during the last nuclear cycle, which is what investors are focused on. I mean, they remember

Hearing Exhibit - 00008332

the bankruptcies. They remember the units that never got constructed, some of which are eyesores even today.

So it's a simple answer to your question, but I want to make sure that we don't forget that investors have a very long memory of all the things that went wrong during the last cycle, and a lot of them lost significant amounts of money.

Q. Okay. But I want to go back to the '70s and '80s. In the '70s and '80s, even without the favorable cost recovery mechanisms that are in place now, the company's bond rating did rebound following the completion of the two St. Lucie nuclear units; is that correct?

A. I would prefer to wait until -- yes, it did, eventually, I guess is the answer. I don't know what the bounces in '82 and '84 are related to.

MS. BENNETT: Let's go off the record for just a minute.

(Discussion off the record and short recess.)

BY MS. BENNETT:

Q. Please turn to page 4 of your rebuttal testimony, and I want you to begin on line 22 at the bottom of the page through line 2 on the top of the next page. Just go ahead and -- you don't have to read it aloud. Read it, and we'll talk about it in just a

Hearing Exhibit - 00008333

minute.

A. Okay.

Q. Would you agree, based on this testimony, it is the company's overall rate of return that is utilized for purposes of setting rates?

A. Yes.

Q. And would you agree that taxes are taken into account when a company's revenue requirements are determined?

A. Yes, accumulated deferred income taxes, yes.

I didn't mean to get you off on another path there, Lisa. It's accumulated deferred income taxes. If you look at the way rates are set, that's part of our capital structure.

Q. And sometimes we call accumulated deferred income tax ADIT?

A. Yes.

Q. So you would agree that it's actually the pre-tax cost of capital that is utilized for the purposes of setting rates, or is that the ADIT?

A. Pre-tax cost of capital.

Q. Okay. Do you know how FPL's proposed pre-tax cost of capital for 2010 and 2011 compares to the pre-tax cost of capital approved in the Tampa Electric case?

Hearing Exhibit - 00008334

A. We may be talking now about two different items. The rate of return, which includes ADIT, for Tampa Electric, I don't know the specific number, but it was over 8 percent.

Q. Say that one more time for me, please.

A. Sure. The rate of return approved for Tampa Electric, I do not know the specific number, but it was over 8 percent.

And just to -- you might have a line of questioning here that, you know, gets you off -- you may know where you're going. Well, I'm sure you know where you're going. I'm sorry. But just so we're all on the same page, remember D-1a from my testimony, in my D-1a 12/31/10, that is where we calculate the rate of return for 2010, which is 8 percent. And my understanding is that you're asking about Tampa Electric. Their rate of return was higher than 8 percent.

MS. BENNETT: Armando and Brian, do you mind if we go off the record for just a minute and let Andrew explain what he's looking for?

THE WITNESS: Sure.

MR. ANDERSON: That's fine.

(Discussion off the record.)

BY MS. BENNETT:

Q. So, Armando, would you provide for the staff a

Hearing Exhibit - 00008335

late-filed exhibit that's a comparison of all the components, amounts, cost rates, ratios, and weighted costs necessary to show the after-tax and pre-tax overall cost of capital as proposed by FPL for the 2010 and 2011 test years and a comparison of FPL's to that same information for Tampa Electric Company?

A. Lisa, we will provide a schedule, a late-filed exhibit that will on our behalf show those amounts on a pre-tax basis, and subject to the availability of the information that we can gather from public sources, we will provide it for Tampa Electric.

MS. BENNETT: Okay. Thank you. And that will be Late-filed Exhibit 6.

(Late-filed Deposition Exhibit Number 6 was identified for the record.)

BY MS. BENNETT:

Q. Next, if you'll turn to page 6 of your testimony, your rebuttal testimony.

A. Okay.

Q. You refer to some returns there -- I think it's lines 8 through 11 -- for Publix and Walmart.

A. Yes.

Q. Those are historic returns, earned returns; right?

A. Yes.

Hearing Exhibit - 00008336

Q. They are not expected returns for the company?

A. That is correct.

Q. If Publix earned 19 percent in 2008 as you note in your testimony, does that mean that investors can expect Publix to earn 19 percent in 2009?

A. No. Investors clearly are looking at forward-looking information. You know, sometimes historical information is useful in that context. Our ROE for 2008 was about -- our earned ROE was about 10.8 percent, ours meaning Florida Power & Light Company's.

Q. Well, does the fact that FPL earned a return on equity of 10.8 percent mean that investors' required return for FPL is only 10.8 percent?

A. No, it is not.

Q. Why not?

A. Investors, for a number of reasons, when evaluating the risks and opportunities of Florida Power & Light, and taking into consideration the regulatory environment of Florida Power & Light in the past, in my view, are looking for a return on the equity capital invested in Florida Power & Light of 12 1/2 percent.

Q. Okay. When we were talking about your direct testimony, I think we were talking about the Standard & Poor's rating, and I know we talked to Dr. Avera about

Hearing Exhibit - 00008337

it, but can you tell me the purpose of a corporate credit rating issued by Standard & Poor's?

A. The purpose? I'm not going to have the official securities lawyer response, but the purpose is, in order to issue debt to the public, the Securities and Exchange Commission requires a rating on that debt. And so the purpose is so that you can actually issue your debt in the public market.

The secondary purpose is for investors to use that information, along with other information, to be able to determine the credit quality of the issuer and the credit quality of the individual debt instrument, and that would help them with buy and sell decisions on the specific instrument.

Q. Okay. When Standard & Poor's assigns a corporate credit rating to a company, would you agree that it makes both a qualitative and a quantitative assessment of the relative risk of the company?

A. Yes.

Q. And as we've talked before, FPL has a corporate credit rating of single A with S&P; correct?

A. Yes.

Q. TECO, Tampa Electric Company, has a corporate credit rating of BBB; is this correct?

A. The issuer? Is that what your question was,

Hearing Exhibit - 00008338

or their bonds?

Q. Let's try one and then the other.

A. Okay. I believe that the issuer is BBB. I am not sure of what their first mortgage bonds are rated.

Q. Where would I find that information?

A. We would find that information by looking at agency reports that address TECO bonds.

Hold on just a second.

(Off the record briefly.)

BY MS. BENNETT:

Q. Armando, if it helps, Andrew just informed me that TECO does not issue first mortgage bonds?

A. Yes. I am seeing a Moody's report that's dated May of '09 and I don't see first mortgage bonds listed. It looks like this Standard & Poor's report in May of '09 took the issuer rating from BBB minus to BBB.

Q. Okay. Very good.

Generally speaking, would you consider a company with a single A corporate rating to be more risky or less risky than a company with a BBB corporate rating, corporate credit rating?

A. Boy, I always hate to use the words "with all other things held equal," but I think with all other things held equal, which is often difficult to do in economics, investors would consider the A-rated entity

Hearing Exhibit - 00008339

to have less risk. But that doesn't necessarily mean that the debt that is issued by those individual entities would bear the same rating as the issuer ratings we were just talking about.

Q. Okay. Can I ask you to turn to page 9 of your rebuttal testimony?

A. Okay.

Q. On page 9, you testify that a likely consequence -- are you still there?

A. Yes, we're here.

Q. Okay. On page 9, you testify that a likely consequence for FPL's financial position if the intervenors' ROE recommendations were adopted would be a dramatically reduced investor confidence in the Florida regulatory environment." I left some words out in the middle. Is this a fair assessment of your testimony?

A. Yes.

Q. Does the Florida Commission have to set an authorized ROE in the proceeding of at least 12.5 percent to maintain investor confidence in the Florida regulatory environment?

A. That's not what I was discussing on lines 20 and 21. What I'm discussing on lines 20 and 21 is the fact that, based on intervenor testimony, changes to the capital structure would require the distribution of

Hearing Exhibit - 00008340

somewhere between $700 million and $1.3 billion of equity, and therefore, at the same time, would require the require the issuance of a similar amount of debt. Those changes would drastically reduce the equity ratios that we employ in our business today. And if adopted by the Commission, it is my view that it would significantly undermine the investor confidence that they have seen and that they have grown to expect from our company and from the Florida Commission.

Q. So your testimony was concerned about the investors' suggestions overall. But wouldn't you agree that the Florida Commission could set an authorized return on equity, all things else being equal, for FPL that was less than 12.5 percent and still maintain investor confidence in the Florida regulatory environment?

A. That's a tough question, Lisa. Clearly, my testimony, which is public testimony, you know, indicates my view that for this company, based on the company-specific risks and our capital structure, that 12 1/2 percent is the appropriate amount of ROE in the business. I think -- I know investors, based on my discussions with them, understand that we have a lot more going on than others, and they expect the ROE to reflect that.

Hearing Exhibit - 00008341

Q. Okay. Do you know the ROE Tampa Electric requested in its rate case?

A. I'm sorry, Lisa. Do I know what?

Q. Do you know what the ROE was that Tampa Electric requested in its rate case?

A. I do not recall it off the top of my head, no.

Q. Would you agree, subject to check, that Tampa Electric requested an ROE of 12 percent?

A. Yes.

Q. Okay. On page 7 of your rebuttal testimony, you note that the Commission approved an ROE of 11.25 for Tampa Electric; correct?

A. Yes.

Q. And the ROE of 11.25 represented a reduction from the 11.75 percent authorized ROE Tampa Electric had going into the case; is that correct?

A. I do not recall the authorized ROE that Tampa Electric had going into its rate case.

Q. Okay. Were you aware that within a week of the final order being issued in the Tampa Electric case, S&P upgraded the credit rating of Tampa Electric based on the Commission's decision in the company's rate case?

A. I am aware that rating agencies upgraded Tampa Electric's issuer rating during that time. They were and continue to be several notches on the rating scale

Hearing Exhibit - 00008342

below us. I'm not going to say that's for good reason or not. But we have a much stronger financial position at Florida Power & Light than Tampa Electric has. But we also have many more company-specific risks, as I have pointed out in my rebuttal testimony, than Tampa Electric has.

Q. I'm going to ask you to turn now to page 10 of your rebuttal testimony, lines 7 and 8.

A. Yes.

Q. Go ahead and read that sentence aloud, please.

A. Sure. "FPL's credit standing would certainly be weakened and credit ratings would likely be lowered."

Q. I didn't do a good job of representing that testimony, but is it your testimony that FPL's credit rating would be downgraded if the Commission authorized an ROE in this proceeding less than 12.5 percent?

A. That's a different twist on a question you asked me just a couple of minutes ago.

Q. Yes, it is.

A. I don't know. I can't predict what the rating agencies will do. What I do know is that investors are clearly aware at this point of the Tampa Electric decision. Investors are clearly aware that we are a different company than Tampa Electric, for all the reasons that I pointed out in my rebuttal testimony.

Hearing Exhibit - 00008343

And so, you know, although I can't comment specifically on your question, I think it's reasonable to expect -- and I often give the example here in the office if you had a hundred dollars to invest and one entity, in your view, had more risk in its operations than the other, but they both offered similar returns, who would attract your capital? So the real question is, how much additional return is necessary in order to attract the capital at FPL Group? My testimony, my written direct testimony and my rebuttal testimony indicates that that ROE should be 12 1/2 percent.

Q. Okay. Fair enough.

I would like for you to turn to page 18 of your rebuttal testimony. I think we talked a little bit about the South Carolina Electric & Gas group that you mention on lines 6 through 9. Is this the company where you were talking about the downgrade of their credit rating?

A. Yes.

Q. Would you agree that according to data filed in the December 31, 2008 10-K reports filed with the SEC, this company, South Carolina Electric & Gas, had an equity ratio of 45 percent as a percentage of investor capital compared to the equity ratio of FPL of about 56 percent?

Hearing Exhibit - 00008344

A. I will agree to it if it appears in my testimony. The number does not sound familiar to me, Lisa.

And while we're on -- while we're talking about -- and this is one of the reasons I put my exhibit together. It's very difficult just to compare numbers as they come off financial statements to each other. Here in Florida, we are required to make significant adjustments to our capital structure as it appears in the 10-K to get it into the form of a regulatory capital structure. There are significant adjustments that are made, and I would imagine that to be the case in other jurisdictions as well.

So I just want to caution folks that, you know, you're only looking at the financial statement information, and you're not taking into account significant adjustments that you're required to make by your regulators.

Q. Okay. I think I understand, but let me ask it a little bit differently. Do you believe FPL and SCE&G have the same degree of financial risk from an investor's perspective?

A. No, I do not. I am not an expert on South Carolina Electric & Gas. However, I do know that we do not have the same fuel mix issue. They are not

Hearing Exhibit - 00008345

significant natural gas generation. The natural gas generation that they do have, it is my understanding that they have more sources for that gas than we do here at Florida Power & Light Company.

Witness Harris for FPL I think has done a good job of pulling together storm information for the last 30, 40, 50 years. That clearly shows that Florida, specifically South Florida, is really the bull's eye, unfortunately, for hurricane activity. South Carolina is not, although certainly hurricanes have hit South Carolina.

Our $16 billion of generation that we expect to build over the next several years might be as large as the entire balance sheet of South Carolina Electric & Gas.

So I would not say that an investor would look at our two entities the same.

Q. Okay. My next question is pretty simple. On page 26 of your rebuttal testimony, you mention a May 2009 S&P report that shows the ratings matrix.

A. Yes.

Q. Could you provide us with a copy of that report. That would be Late-filed 7?

A. Yes.

(Late-filed Deposition Exhibit Number 7 was

Hearing Exhibit - 00008346

identified for the record.)

BY MS. BENNETT:

Q. And then I would like you to turn to page 37 of your testimony, your rebuttal testimony, lines 9 through 12.

A. Okay. I'm there.

Q. I'll give you a minute to read lines 9 through 12, and then I'm going to ask you to explain what you mean by your testimony there.

A. Okay. You want me to read it out loud for others?

Q. That would be good.

A. "The negative arbitrage in interest rates during the peak period of volatility from September to December 2008 resulted in losses of $2.9 million, with those costs borne solely by shareholders."

During the third and fourth quarters of 2008, as I mentioned before, Florida Power & Light issued a significant amount of commercial paper, because we were unsure as to what the short-term and medium-term debt markets were going to look like. It was difficult. Even with the strong financial position that this company enjoys, it was difficult to issue a significant amount of commercial paper, and it was very expensive to do so during that time.

Hearing Exhibit - 00008347

We had to invest that commercial paper in something. Cash was -- you know, when we got cash in the door, we had to put it in a safe place. Everybody else was putting their cash in a safe place at that point. And in certain situations, we were looking at putting our cash in today, having somebody hold it for 5 to 30 days, and not getting any return on it, zero return.

And so what I mean by this comment is, we were having to issue commercial paper to make sure that we could fund our operations and not get caught in a liquidity situation, but we were investing it with very little return, and that cost us approximately $3 million during that time period.

Q. Okay. I think you've kind of explained it, but I want to be very specific. Exactly how were those costs borne solely by the shareholders?

A. Okay. We issued $100 of commercial paper for 30 days at a cost of $5 in interest. We took that $100, and we invested it. We invested it in relatively risk-free instruments, and those investments only returned $2 to us, and so the net cost of raising that $100 was $3. There wasn't a mechanism in our rates to be able to collect the loss from excess cash from customers. That $3 loss in my example, which equates to

Hearing Exhibit - 00008348

this $3 million, was borne by the shareholders.

Q. Okay.

A. All we were trying to do during this time -- as you will recall, it was hurricane season, and we were very concerned that during hurricane reason, with this significant liquidity crisis, that we would not have the means should a hurricane hit for us to actually go out and raise the money for restoration.

But it wasn't just hurricane season. It just so happened to also be one of the most volatile times of natural gas prices. We hedge, as I indicated before, natural gas. So there were significant liquidity requirements that we had to provide to natural gas.

And in addition to that, the $600 million I mentioned before that we had in tax-exempt instruments that essentially get -- we issue $600 million of debt today, and tomorrow that comes back to us, and we've got to issue it again. Every day we've got to do that. And we weren't sure whether we would be able to continue to do that.

So the confluence of all those events -- you know, we're a strong company, strong balance sheet -- allowed us to go out and raise the commercial paper to be able to withstand any of those liquidity events that I just mentioned, but it cost us some money to do that.

Hearing Exhibit - 00008349

Q. Okay. I think from my understanding of regulatory philosophy, what you're saying is when it's borne solely by the shareholders, that $3 for the $100 worth of commercial paper, the $3 it costs is actually money that is coming out of the return on equity that is then shared with the shareholders; is that correct?

A. Yes, that's correct.

Q. Okay. I want you to turn to Interrogatory Number 112.

A. Okay. Hold on a second. Okay.

Q. And this response is sponsored by Ms. Bielhart also; correct?

A. Yes, it is.

Q. And, of course, you've seen this before?

A. Yes, I have.

Q. Do you want a minute to review it before I ask questions?

A. No, you can go ahead.

Q. Is it correct that the earnings guidance FPL Group gave investors for 2009 is consistent with FPL earning an ROE of 9.3 percent?

A. Yes.

Q. FPL could earn an ROE of less than 10 percent in 2009, and FPL Group could still meet investors' expectations regarding earnings per share in 2009; is

Hearing Exhibit - 00008350

that correct?

A. Yes, FPL could earn less than 10 percent ROE in 2009 and still meet the guidance that we've laid out.

Now, the reason I'm just hesitating here is that we need to understand that that guidance that we set out for 2009 was in full awareness of the fact that we would not be able to change our base rates in 2009, and as such, when the guidance was distributed to investors, we were fully aware that investors were going to have a very difficult return year in 2009.

Q. But the earnings guidance FPL Group gave investors for 2010 is not based on FPL being authorized an ROE of 12.5 percent; is that correct?

MR. ANDERSON: Lisa, this is Brian. What you're getting into at this juncture is essentially requests that get into FPL's litigation-related evaluations of potential outcomes of this case, which were all done at the direction of counsel, and as such, we would object on the basis that such information is privileged from discovery under the attorney-client privilege and work product doctrine.

MS. BENNETT: Let me think about that for a minute, Brian.

MR. MOYLE: And the question pending was FPL's

Hearing Exhibit - 00008351

forecast to analysts, what ROE was it based on, and that is being asserted as privileged under the litigation privilege?

MS. BENNETT: Actually, my question was, the earnings guidance FPL Group gave investors for 2010 is not based on FPL being authorized an ROE of 12.5 percent?

BY MS. BENNETT:

Q. Let me change the question a little bit. Does FPL currently have an ROE of 12.5 percent?

A. Does FPL currently have an ROE of 12 1/2 percent? You probably need to -- I need you to finish that for me. Clearly, we are not earning 12 1/2 percent today, if that's your question, Lisa.

Q. My question is, are you authorized to earn an ROE of 12.5 percent?

A. My understanding of our agreement reached in 2005 is that we don't have an authorized ROE other than for clause purposes, and for clause purposes, it is 11.75 percent, and the only manner to regulate that potential ROE comes from the refund mechanisms that we built into the agreement in 2005.

Q. Okay. Well, would you agree that FPL Group did not assume a particular ROE from this proceeding for FPL when providing its earnings guidance to its

Hearing Exhibit - 00008352

investors?

MR. ANDERSON: I'm going to ask you to read that again really, really slowly, because you're getting into two things. First, you're asking about FPL Group, which is not a party to this proceeding. Mr. Pimentel is appearing here today as chief financial officer of Florida Power & Light Company.

And the second thing, just to be real clear, Lisa, I'm listening for anything that gets into what could potentially be a request for litigation-oriented evaluations of potential rate case outcomes.

MS. BENNETT: Well, Brian, I think if you'll look at Interrogatory Number 112, you've got a subparagraph E that states, "FPL Group did not assume a particular ROE from this proceeding for FPL when providing its earnings guidance to its investors," so I guess I was just asking you to confirm that, or asking the witness to confirm that.

MR. ANDERSON: And that's helpful, but with all respect, the words are just coming so quickly, it's difficult to hear them and evaluate them as you're speaking. But go ahead.

Hearing Exhibit - 00008353

A. Well, the answer to that is that we did not assume a specific authorized ROE from this proceeding.

Q. Very good. And I'll try and speak more slowly.

The Commission could set an ROE in this proceeding less than the 12.5 percent FPL has requested in this case and FPL Group could still meet investors' expectations regarding earnings per share for 2010; correct? So I think there's two hypotheticals there.

A. Let me comment, and then I'm sure Brian will have something to say. Lisa, you know, I want everybody to understand that providing earnings guidance to investors takes a whole lot of things into account. We have two very large subsidiaries. Both of those large subsidiaries have a significant number of variables in them.

Because of the significant number of variables, because of the state of the economy, because of this particular rate proceeding, FPL Group did not provide separate earnings guidance for Florida Power & Light Company and for NextEra Energy Resources to investors. We only provided an FPL Group number.

In addition, that FPL Group range that we provided, because of all of the reasons I mentioned, is quite wide for 2010. It's 40 cents wide. That's much

Hearing Exhibit - 00008354

wider than we've provided in the past. As an example, our 2009 guidance only has a range of 20 cents.

So I have to look at all of the variables at both companies every quarter to determine whether in fact the guidance that we've given still remains appropriate. So I can't answer your question even with everything held constant, which I hate to use anyway.

Q. Okay. I am going to turn away from your rebuttal testimony and ask you to put on your -- I think you said you're a supervisor with FPL of at least one employee, probably of several.

A. Okay.

Q. So we're going to talk a little bit about employee compensation, a very little bit.

A. Okay.

Q. Since the filing of your direct testimony, has FPL taken any actions or had discussions concerning employee compensation in response to the economic downturn?

A. In a broad sense, yes. We are currently discussing parts of our total employee compensation. By total employee compensation, I mean our employee compensation is really based not only on salary and on bonus, but it's also based on participation in a pension plan, participation in a medical plan, and so son. And,

Hearing Exhibit - 00008355

so, yes, we are having discussions, but nothing has been concluded at this point.

Q. Would I be stepping into confidential territory if I were to ask were those compensation discussions lowering or decreasing parts of the Compensation.

A. I would say yes, Lisa, only because it's preliminary and certainly not communicated outside of a very small senior group.

Q. Does FPL or FPL Group have plans to outsource or contract any work currently performed by FPL employees? I'm not talking about the preliminary discussions now. I'm talking about have you made plans to do that.

A. There are no final plans to -- on a broad scale, there are no final plans to do that. However, having said that, as you might imagine, we have a lot of business units at Florida Power & Light Company. I am not totally aware of what each business unit might be planning at a specific point in time. But on a very broad scale, there are no final plans to do that.

Q. Have there been any discussions within FPL or FPL Group concerning layoffs or downsizing the workforce in 2009 or '10?

A. Lisa, there are no -- there are no plans to --

Hearing Exhibit - 00008356

there are no plans at this point to have any sort of layoff or retirement initiative as the question suggests.

Q. Would that include decreasing the workforce in Florida? There's no plans to decrease the workforce in Florida?

A. There are no current plans at this point; that is correct.

Q. Have there been any discussions within FPL or FPL Group concerning reorganization within FPL?

A. Not at this time.

Q. And, Armando, are you -- you mentioned business units. Are you as the CFO also a director of a business unit?

A. What do you mean by director?

Q. I would have to go back and reread Kim Ousdahl's testimony. I think there was a position that submits their business plan, their business unit plan, and I'm curious if that would be you for the financial portion of FPL. I don't know whether it's director or manager.

A. I've got a lot of people submitting plans to me. I'm responsible for aggregating those plans on a financial business unit level when it comes to budgeting and performance, if that's helpful.

Hearing Exhibit - 00008357

Q. It is. I'm curious. Those business plans, do they include employee compensation packages and incentive packages?

A. The budget plans provided to me by the folks that report to me do -- yes, they do include the total compensation component of our employees.

Q. And I'm given to understand that a portion of the compensation components is an incentive, is that correct, employee incentives?

A. Yes, that is correct.

Q. Can you talk to me a little bit about how employee incentives are rewarded?

A. I can, Lisa. I'm going to talk about it at a very high point. These questions are more appropriately directed to Kathleen Slattery, who has also submitted direct and rebuttal testimony.

But the incentive compensation program at Florida Power & Light company is meant to incentivize our employees to provide more effective and efficient operations of the items that they're responsible for. I personally credit our incentive compensation programs for doing a tremendous amount in having some of the lowest -- well, having the lowest customer bill in the State of Florida. That is clearly important to senior management to be near bottom or at the bottom. We make

Hearing Exhibit - 00008358

sure that that's important to our employees.

The incentive compensation does not solely rely on operational earnings. Incentive compensation relies on a whole bunch of operational factors, including what I call keeping the lights on, including safety, including efficiency of generation and fleets and so on. And we believe that that aligns our employees very well with our customers.

Q. I appreciate your patience. I can hear your voice is wearing out. I just have a couple more questions.

A. Sure.

Q. Would Kathleen Slattery be the one to provide us with copies of those incentive plans?

A. Yes. In terms of their -- when you say copies, some incentive plans are in writing. Other incentive plans are not in writing. But she would be the one to provide you the detail around incentive compensation, you know, the process for it and our thinking on it.

Q. Okay. And for your particular -- the financial group for FPL, would it be you that makes the determination of who is rewarded what incentive, or is that further down the food chain?

A. It's a process, as you might imagine. Further

Hearing Exhibit - 00008359

down in the organization, supervisors and managers make recommendations on those that work for these. Those recommendations are continually boiled up and aggregated with more and more people. But I and a group of executives do look at that information at the end of the year to make sure that it's consistent with our understanding of what happened in the business.

MS. BENNETT: Armando and Brian, thank you. I don't have any more questions. And I would suggest -- well, we haven't had a lunch break. I don't know what everybody else's preference is. I'm going to have to turn it over to Martha. I've got my 2:00 meeting. I'll leave it to you all whether you want to take a lunch reak.

MR. MOYLE: How about let's take a brief one. It sounds like the witness could use a cup of hot tea. Will half an hour work?

MR. ANDERSON: We could do 10 after if you want to keep going. Let me just check with the witness.

(Off the record briefly.)

MR. ANDERSON: Yes, 10 after is fine with us.

MS. BROWN: All right. We'll be back then.

(Deposition transcript continues in sequence in Volume 2.)

Hearing Exhibit - 00008360

CERTIFICATE OF REPORTER

STATE OF FLORIDA:

COUNTY OF LEON:

I, MARY ALLEN NEEL, Registered Professional Reporter, do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated; that a review of the transcript was requested; that my shorthand notes were thereafter translated under my supervision; and that the foregoing pages numbered 1 through 133 are a true and correct record of the aforesaid proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 19th day of August, 2009.

MARY ALLEN NEEL, RPR, FPR
2894-A Remington Green Lane
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(850) 878-2221

Hearing Exhibit - 00008361

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080677-EI

In re: Petition for increase in rates by Florida Power & Light Company.
_____/

TELEPHONE DEPOSITION OF: ARMANDO PIMENTEL

TAKEN AT THE INSTANCE OF: The FPSC Staff

DATE: August 14, 2009

TIME: Commenced at 9:34 a.m.
Concluded at 5:19 p.m.

LOCATION: 2540 Shumard Oak Boulevard
Tallahassee, Florida

REPORTED BY: MARY ALLEN NEEL, RPR, FPR
Notary Public, State
of Florida at Large

VOLUME 2
Pages 135 - 236

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Hearing Exhibit - 00008362

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(Deposition transcript continues in sequence from Volume 1.)

Thereupon,

ARMANDO PIMENTEL

the witness herein, continued his sworn testimony as follows:

CROSS-EXAMINATION

BY MR. MENDIOLA:

Q. Mr. Pimentel, my name is Lino Mendiola. I represent the south Florida Hospital and Healthcare Association. Do you understand that?

A. Yes. And is it Lino?

Q. It's Lino, L-i-n-o, yes.

A. Okay. Thank you.

Q. Can you hear me okay?

A. Yes, I can.

Q. All right. Look, I'll do my best not to ask you the same questions that were asked this morning. And I may jump around a little bit, but I'll try not to duplicate anything.

Let me begin with the topic of purchased power agreements and see if I can get you to agree with me that from a risk perspective, purchased power agreements could be used to mitigate the risks of an operating utility company. Do you agree with that?

Hearing Exhibit - 00008365

A. Yes. From an operating perspective, one of the benefits of entering into a long-term power purchase agreement is that, in general, the entity that's doing the buying isn't subject to some of the operating risks of the plant.

Now, unfortunately, that also means that the entity doing the buying may not be able to take advantage of all of the things in O&M efficiency that they are taking into account in their own plant. So there are some positives and negatives, but I would say that the operational risk, if you will, of operating a plant is generally with the party that owns the plant.

Q. All right. Now, there has been some discussion of what has been called the S&P method of counting at least a portion of the long-term capacity payments that are due under a PPA as debt in the utility's capital structure; isn't that right?

A. That's correct.

Q. I take it that because that's called the S&P method, that the other credit rating agencies, Moody's and Fitch, sometimes do and sometimes do not count PPA payments in the capital structure as a debt component; is that right?

A. That's correct. As I mentioned this morning, S&P provides a useful metric, but investors for the most

Hearing Exhibit - 00008366

past evaluate long-term obligations that are not recorded on a company's balance sheet and then determine how to include that economic capital onto the company's balance sheet.

Q. And you would agree with me that to the extent that a utility company is involved with a PPA as a purchaser of power, if that utility company is allowed recovery of its payments under the PPA through an automatic adjustment clause, like a fuel clause, then investors may view that as less risky compared to if payments were not allowed to be recovered through an automatic recovery clause?

A. I think as a general rule, investors certainly look for recovery mechanisms at a regulated utility to try to assess the risk. But as I also indicated this morning, you know, when an entity as a buyer has a power purchase agreement and they are recovering that amount through a clause -- and in our case, that's the capacity clause, not the fuel clause -- that's not much different than the entity actually building the plant and being able to recover its investment through depreciation.

Q. Well, in fact, the capacity payments are recovered through the capacity clause, but the energy payments are recovered through something like the fuel clause; is that right?

Hearing Exhibit - 00008367

A. That's right, if there are energy purchases that are made. There are not energy purchases made in all situations.

Q. And are there energy purchases made in the PPAs that FPL currently has?

A. There are. I don't know off the top my head whether we are purchasing all of the energy that we are entitled to under each one of the power purchase agreements.

Q. And do you know how those energy payments are calculated under the PPAs? Are those energy payments -- are the charges indexed to a certain gas price and a heat rate, or are they fixed?

A. It depends. It would be, unfortunately, a gross generalization for me to respond just on one point. Some are indexed, some are ranges, some are spot prices. There's a variety of them.

Q. And would you agree with me that to the extent that the price of power paid under a PPA is lower than the current spot price of electricity, then that would be considered by investors to be a benefit to the utility?

A. Actually, no. Investors do not divide the contracts just in that order. As a matter of fact, investors look at what could conceivably be the higher

Hearing Exhibit - 00008368

value of the contract to determine whether it is a benefit or not. And by that I mean an entity may have signed an agreement during a period of time where the capacity payments were higher than what they otherwise are now or are lower than what they otherwise are now. And it's going to be one or the other, by the way. And therefore, that contract is going to have a positive fair value to the equity of the entity or negative fair value to the equity of the entity. And so an investor not only focuses on what the energy payments are, but more importantly, on the capacity payments.

Q. Very good. I appreciate that. And to the extent that the capacity payments due under the PPA are lower than the current price of capacity, then I take it it's your testimony that investors would view that as having a positive effect on the equity value; is that right?

A. As a general rule, again, I always like to use everything held constant. But as a general rule -- in your previous example, I think you used that the energy price was lower than market, and in this example, the capacity price is lower than market. As general rule, that's true.

And if I can take a moment, the reason I say as a general rule is, it would then depend on the type

Hearing Exhibit - 00008369

of capacity, as an example. If the equipment was old and dirty, that in and of itself may knock down the otherwise positive fair value that you have otherwise embedded in our little example here. And there may be other things. There may be transmission -- there may be a series of things.

But if you take all those other things off the table, in your simple example, if the capacity payments are lower than market and the energy payments are lower than market, that would generally be a positive value to the investor.

Q. Fair enough. Does FPL mark to market its PPAs?

A. I'm sorry. You cut out. Does something --

Q. Does FPL mark to market its PPAs?

A. FPL does not mark to market its PPAs. FPL's contracts, I believe, are considered to be derivatives and would otherwise get marked to market, but they meet one of the exceptions under at least the current accounting rules, although the accounting for derivatives in the future is less than clear.

Q. All right. Now, prior to counting the portion of the capacity payments that has been imputed into the capital structure as debt, did FPL conduct an analysis of each PPA to determine whether it had positive or

Hearing Exhibit - 00008370

negative value compared to current capacity and energy prices?

A. No.

Q. All right. Let me ask you a little bit about the discussion that you had regarding the $16 billion of capital expenditures that are planned over the next few years.

A. I'm sorry. You're talking about our $16 billion in capex?

Q. Yes. I'm sorry. I'll try to kind of speak right over the microphone. But by all means, if I cut out or you can't hear me, please stop me.

I wanted to ask you, that $16 billion, over what time period is that again? Is that over the next five years?

A. Yes, it is.

Q. All right. And how much, if any, of that is related to fuel?

A. To fuel?

Q. Fuel.

A. Directly, none of it is related to fuel.

Q. All right. Well, the reason I ask is that -- I don't know if you still have your 2008 FPL Group annual report in front of you. Do you have that?

A. Just a second. I've got it, yes.

Hearing Exhibit - 00008371

Q. All right. I'm looking at page 10 of the report, which is Bates stamped the FPL 087354. And the very top of that page references planned capex as of December 31, 2008.

A. Okay. I see the table you're referring to, yes.

Q. All right. And there's a line in there for nuclear fuel.

A. Yes.

Q. There's, I guess, about a billion dollars of nuclear fuel between '09 and 2013. Is that included in your $16 billion number?

A. No, I don't believe so. Give me just a second to look at the schedule, though.

No, there's no nuclear fuel included.

Q. In the $16 billion number?

A. That's correct.

Q. And there's no fossil fuel included in that either, I take it?

A. No.

Q. All right. By the way, can you point me to -- is there a -- I'm sure there is somewhere. I just don't know where it is, a chart that describes the major categories of investment for that 16 billion?

A. In what we've filed?

Hearing Exhibit - 00008372

Q. Yes, or in any of the discovery responses. I take it you're looking at something right now. I was just wondering what that is.

A. Just give me a second. I'm wondering whether we actually provided that information. Can we come back to that question?

Q. Sure, sure. And just to be clear, the question just is if there's a chart or a table that describes the major categories of investment included in the $16 billion capex figure.

A. All right. Go ahead.

Q. All right. Let's see. In terms of the nuclear investment, is any of the planned FPL nuclear investment included in that $16 billion?

A. Of the new nuclear investment?

Q. Yes.

A. I don't believe so, no.

Q. Okay. And what time frame, you know, approximately within a few years, does FPL plan to begin its new nuclear investment?

A. Well, we've already begun our new nuclear investment. As evidenced by the filings that we have to make at the Commission on an annual basis in order for to us recover under the nuclear clause, the nuclear recovery clause, the amount that we spent toward new

Hearing Exhibit - 00008373

nuclear, we are already doing that. And on June 30th of this year, we filed our application for a combined construction and operating license for Turkey Point 6 and 7.

Q. And when will that recovery commence under the recovery clause?

A. The recovery has already commenced. The way the clause works is, you estimate what you're going to spend in the forward year, and you recover that from now till next year. And then when next year comes, you true up what you said you were going to spend with what you actually spent, and you then assume what you're going to spend in the next forward year. All that gets trued up on an annual basis.

Q. All right. Thank you for explaining that to me.

And to the extent that that's -- that sounds like it's a dollar for dollar recovery. Is that right?

A. Well, it's unfortunately not that simple. The way that the clause and the regulatory mechanism works, again, for new nuclear, costs that are defined as preconstruction costs are recoverable just as I indicated. Once we begin construction, the construction costs are actually deferred on our balance sheet, and we recover a return on that construction in process on an

Hearing Exhibit - 00008374

annual basis. And then in the future, at some point when the entire plant is constructed, that entire plant would go into rate base.

Q. All right. When will the construction costs begin, or have they already?

A. No, they have not begun. We, as I indicated, filed for our combined construction and operating license on June 30th. The expectation is that it would take three to four years to get that license approved by the NRC. We certainly have the option before that to begin some limited construction, but we haven't made that determination yet.

Q. All right. So at least until the construction begins, there will be -- is it fair to say that there will be a dollar-for-dollar recovery of the preconstruction costs under the recovery clause, the nuclear recovery clause?

A. Again, assuming that the costs are prudent costs and that they have been incurred as we have gotten approval for -- as I indicated, we've got to go in every year and get approval, and then the following year we've got to say what we spent and what we spent it on. But assuming that the costs are prudent and in accordance with our plan, the regulatory rule is written such that we would recover our preconstruction costs on an annual

Hearing Exhibit - 00008375

basis.

Q. And is there a carrying cost on any amount that was -- that will be trued up? That is, if you spent $100 but you only recovered $95, and so in the true-up you have to recover an additional $5, is there a carrying cost associated with that $5?

A. There is, yes.

Q. And what rate is that?

A. It's at an AFUDC rate, Allowance for Funds Used During Construction rate.

Q. And is that at the weighted average cost of capital?

A. No, it's not at the average cost of capital. It's a formula that takes into account all of the sources of capital, but really at different times.

Q. Okay. Fair enough. But it's at the AFUDC rate?

A. Yes.

Q. All right. So to the extent that the company expends preconstruction money on its new nuclear investment, it recovers those dollars contemporaneously, and whatever shortfall exists, it is trued up, including the carrying cost, at the AFUDC rate?

A. Yes, that is the current mechanism that we have here in Florida.

Hearing Exhibit - 00008376

Q. Very good. Thank you.

And with respect to non-nuclear new generation investment, fossil-fired generation, I take it that the company has an opportunity to recover those construction costs through Construction Work in Progress?

A. Well, no. In this rate proceeding, we are asking for a mechanism for recovery called the Generation Base Rate Adjustment mechanism that would allow recovery of the construction costs once the plant is completed.

Q. And as I understood the GBRA, it's just what you described, and that is that it allows recovery of and on the plant once the plant goes into service without the need for a full rate case; is that right?

A. There's still a limited administrative proceeding. You know, just to make the point, which I don't know whether you're aware of the point or not, but the GBRA mechanism, really, the economics of the mechanism are no different than having a rate case. The benefit of the GBRA mechanism is that it's added into rate base, and we save the customers money by not going through a full rate proceeding. But in the end, whether you go through a full rate proceeding or you go through the GBRA mechanism, the economics are the same to the company and to the customers.

Hearing Exhibit - 00008377

Q. Well, just in terms of the economics being the same, does that mean that generation depreciation, that is, the depreciation of other generation investment, is taken into account in the GBRA?

A. The depreciation of other generation investment?

Q. Right. In a rate case, my understanding is that if there was a new investment, that new investment would go into rate base, but there would also be an updated depreciation of other investment in the rate base. Is that what happens in the GBRA proceeding?

A. No. In a GBRA proceeding, it's the incremental cost of capital that determines what gets put into rate base. But we're talking about a minute point at this point, because the GBRA mechanism, that recovery is only consistent up until the next rate case.

As an example, we expect to have a plant that goes into operation, I believe, in December of this year under the GBRA mechanism, and January 1 of 2010, that plant is included in the full rate case. And it's also important to note that a brand new plant has very little deferred income taxes associated with it.

Q. I'm just trying to get my mind around the statement that the economics are the same under the GBRA as they would be under a rate case.

Hearing Exhibit - 00008378

To the extent that there is load growth associated with increased sales, are those increased sales taken into account at the time that there's a GBRA adjustment?

A. Are the increased sales taken into account? Not directly in the mechanism, but they are taken into account on a monthly basis by the Florida Public Service Commission, because we're required to file reports that actually list our earnings.

So I'm not sure how to answer that. I mean, the GBRA has certainly some positive aspects to it, but it also has some negative aspects to it, including the fact that we get a return based on what we believe the costs are after need determination and what we believe the financing costs are. If our costs are higher than what we estimated, we have to go back in under a separate docket to recover those costs. That's a negative. That doesn't happen in a regular rate case. If the debt is more expensive that we have to issue in order to finance that plant than we would have otherwise had to issue, we've got to go back in in a rate case to recover that.

There are no economic -- I'm sorry, no immediate mechanisms that allow for the company to recover those negatives. That's why my comment is, you

Hearing Exhibit - 00008379

know, on a overall basis, I see the GBRA mechanism really being just like any other rate case. Instead of having the mechanism, we could just come back in for a new rate case every time that we build a plant. That's not very efficient.

Q. All right. Now, let me ask you about equity. Are you aware of any plans that FPL has to issue new equity?

A. FPL Group, yes.

Q. FPL Group does plan to issue new equity?

A. Yes, and we have disclosed that to investors since the third quarter of last year.

Q. And what about Florida Power & Light?

A. Florida Power & Light equity, investor equity, grows two ways. It grows by the issuance of common stock, but it also grows through the issuance of earnings available to shareholders. And as I've indicated in my direct testimony, virtually all of Florida Power & Light's earnings for the foreseeable future will be kept at Florida Power & Light because of the generation capex and transmission and distribution capex that are required at that company.

Q. All right. My question is really whether Florida Power & Light has any plans that you're aware of to issue any new common stock.

Hearing Exhibit - 00008380

A. No, Florida Power & Light has no plans to issue new common stock. There's no requirement to do it. That was the point I tried to make before. In order to raise equity -- and we clearly need a lot of equity over the next five years because of all the capital expenditures. There are two ways to raise equity. You can issue common stock, or you can just keep the earnings of the business in the business. And at Florida Power & Light, we are keeping the earnings of the business in the business.

Q. I understand. And so what your testimony is, if I can just summarize, Florida Power & Light plans to keep the earnings of the business in the business, but does not plan to issue any common stock, any new common stock.

A. There are no plans to issue common stock, and it plans to keep the earnings of the business in the business to support its 55.8 percent adjusted capital equity ratio.

Q. Okay. Thank you very much for that clarification.

All right. Let me ask you a couple of questions that are a little more general in nature. Would you agree that, all other things being equal, if one company has more business risk than another company,

Hearing Exhibit - 00008381

then the company with the greater business risk will generally have more equity in its capital structure on a percentage basis than the company with less business risk?

A. No, I would not agree at all. We have plenty of situations that exist today in the markets that would actually show that that's not true.

Q. Give me an example of that, if you don't mind.

A. You can -- I don't have a specific example, but you can do a little bit of research and find a whole bunch of less than investment grade entities that have very little equity in their business.

Q. All right. And I'm talking about business risk, not financial risk. So your testimony is -- well, let me ask it this way. Is there any relationship that you're aware of between the amount of equity that's included in the capital structure and the amount of business risk that a company has?

A. I'm sorry. Did you say are there any studies I'm aware of?

Q. No, no, no. My question to you is whether you have any opinion about any relationship that exists between -- any correlation, for example, between the amount of equity in a company's capital structure and the amount of business risk that the company has.

Hearing Exhibit - 00008382

A. As a general rule, I would believe that an investor who has the ability to invest $100 in one entity that has no business risk and in another entity that has more business risk, that the investor would require a higher return on the entity that has more business risk. That's a separate question than what I believe you're trying to get to, which is the amount of equity in the business.

Q. That's right. That's fair enough. Thank you for that.

You would agree with me that the more leverage in the capital structure, the more financial risk the company has, as a general matter?

A. I'm sorry. I was trying to think of the former part of your --

Q. Let me rephrase it.

A. The more leverage, the more, and then I lost it.

Q. Let me rephrase the question. The more debt that a company has in its capital structure, generally speaking, the more financial risk that company has?

A. That's a hard one. As an example, if there's more debt in a capital structure and that debt has a tenor or a maturity of, let's say, 10 years, and you're in a period where liquidity for debt and equity is

Hearing Exhibit - 00008383

tight, that entity would actually be in a better position than an entity that has less debt, but less tenor, i.e., shorter maturities, when liquidity was tight. I mean, it really -- there's no grand conclusion really for me to reach on a capital structure unless I know the very specifics of the business.

A great example is General Electric. GE was a AAA rated entity, but unfortunately, also the largest commercial paper issuer in the United States last year, i.e., had a significant amount of short-term tenor, although they have a very good balance sheet, and they got caught at the wrong time.

Q. All right. All other things being equal, that is, if two companies had the exact same maturity schedules on their debt at the exact same coupon rate, and everything else being equal, if one company had a greater amount of debt than the other company, the company with the greater amount of debt would have more financial risk. Do you agree with that?

A. No, I don't. I mean, it depends. It depends if at that point it's easier or harder to raise equity in the markets. You can't -- I can't. Maybe you can. I'm sorry. I cannot make the distinction based solely on that set of facts.

Q. Look, I'm just asking your opinion. It's okay

Hearing Exhibit - 00008384

if you don't -- that's fine. If you don't agree with it, that's fine.

Go on. I didn't mean to cut you off on your answer.

A. Go ahead.

Q. So you can't agree with that statement?

A. No.

Q. All right. Do you agree that the capital markets have become more accessible since January 1 of 2009?

A. Let me answer the question for us, because I don't want to answer it in general. Has the capital market become more accessible? I think since January 1 of 2009, the accessibility is maybe a little bit better, maybe the same.

But the concern that there is -- because when I have to deal with accessibility in capital markets, I'm not just concerned about what I'm doing today. I'm concerned about the accessibility of credit and equity for a longer period of time, and I actually believe that the longer term accessibility may be more of a problem today as we look out than it was in January of 2009.

I would venture to say that -- not venture. I believe that the financial condition of some of the largest banks that provide capital to us in this

Hearing Exhibit - 00008385

industry have deteriorated somewhat since January of 2009. I'm concerned about the long-term liquidity credit facilities that those entities have provided us. At least from my viewpoint, as the picture has become clearer since the beginning of the year, I'm concerned that what we've actually had is a long-term -- really a long-term change to the capital providers of ours.

Q. And who are you thinking of specifically?

A. I'm specifically thinking of long-term capital providers such as CitiBank, Bank of America, Wells Fargo, and a number of the European banks.

Q. All right. Now, I don't want to put words in your mouth. I just want to see if I can summarize your testimony, so please let me know if I've gotten it wrong. Are you saying that in your opinion, you can't agree that the capital markets have become more accessible in August of '09 than they were on January 1 or the beginning of 2009?

A. I think that's a good summary, but I meant to -- you didn't capture it, but I meant to really give you both different viewpoints, and that was that when I think about accessibility, I have to think about what I'm doing right now, i.e., what I can go out and do commercial paper at or a first mortgage bond at.

But I also have to think about the

Hearing Exhibit - 00008386

accessibility of our longer term credit agreements which provide me the opportunity to be able to, for example, issue commercial paper. And those latter agreements, in my view, the picture is getting clearer today, clearer than it was in January of '09, that the industry, including us, has a challenge when those longer term agreements are up for renewal.

Q. You agree, though, that credit spreads have narrowed?

A. Credit spreads for current instruments have narrowed. Credit spreads for liquidity and credit facilities have gone up.

And the problem -- I don't know whether you want to know this or not, but the financial institutions have provided, you know, relatively good capital, backstop capital, to this industry for a long period of time under three- or five-year agreements. Some of those three- to five-year agreements have matured for the industry in the current year. Ours do not mature until 2012.

And what's becoming very clear is that there's a significant amount of push-back from those financial institutions at the type of longer term agreement that they're going to enter into with the industry. And I provided -- in my direct testimony, I provided

Hearing Exhibit - 00008387

information in AP-4 that really kind of paints the story of what I'm talking about.

Q. Well, turn with me in your direct testimony to page 4, please, lines 4 through 6.

A. Page 4, lines 4 through 6, yes.

Q. And my question is with respect to the second sentence that begins, "Since September 2008, financial markets have exhibited unprecedented volatility and decreased liquidity."

A. Yes.

Q. And my question to you is whether you have observed a reduction in the volatility or improved liquidity since the time you've written this testimony?

A. Yes. I would say that since September of 2008, specifically the second week of September of 2008, I believe that the volatility in the market has decreased and the liquidity of the credit market has increased.

Q. All right. Would you also agree that since the time that you wrote your direct testimony, that there has been an increased risk -- I'm sorry, an increased acceptance of risk, that is, there had been a return to some risk compared to the flight to quality that you mentioned on page 8 of your testimony? That was a long question. I'm happy to rephrase it.

Hearing Exhibit - 00008388

A. You know what, I understood the question. I'm thinking about it.

I think so. And the reason it's only "I think so" is that the government has intervened so much into the credit and financial markets since September of 2008 that it's sometimes difficult to determine whether in fact -- you know, whether what we're experiencing now is what we should be able to experience in the future. And I'll give you a good example of that.

You know, many companies have indicated that their commercial paper rates are down from where they were at this point, but there are some significant things that have happened in the market for that to be so, including federal guarantees of money market funds to buy commercial paper, including a federal government program that guarantees commercial paper issuances. We haven't taken advantage of the latter.

But I can agree with the statement I've made here. There clearly is less volatility and increased liquidity in the credit markets since September 2008, but I just -- you know, I caution everyone to understand that there are long-term implications of what we've seen over the last mine months.

Q. Fair enough. And my question was really going to page 8, line 6, of your direct testimony, where you

Hearing Exhibit - 00008389

describe what happened in the third and fourth quarters of 2008, including the fact that the market experienced an extreme flight to quality. And my question is whether you've observed a return to risk since the time that you drafted your direct testimony, or at least a return to some risk.

A. I think there's evidence to suggest that there has been -- you know, that folks have not -- that they're doing more than just buying U.S. Treasuries. At the same time, the LIBOR rates, the Treasury rates that we are seeing today are at historical lows. So I don't -- I think clearly there have been people that have jumped back into the market, but these are -- and I think I used these words in my second quarter earnings release. These are not normal times.

Q. All right. Let me ask you to turn to your rebuttal testimony, and specifically to your Exhibit AP-10, which you had some discussion with Ms. Baxter on earlier. I want to make sure I understand it.

A. Okay.

Q. Now, as I understand this exhibit, these are four different ways of viewing the company's capital structure; is that right?

A. Yes, four different ways or four different -- four different ways is fine. That's fine.

Hearing Exhibit - 00008390

Q. And I think the first column, the GAAP column, is pretty self-explanatory. That's the capital structure consistent with GAAP.

A. Yes.

Q. The second column, this is the column that corresponds to your Schedule D-1a; is that correct?

A. That is correct. That is the capital structure that we are requesting in this rate proceeding.

Q. And this is the one that if you were to sum the weighted cost of each of these categories of capital, it would equal 8 percent for the 2010 test year; is that correct?

A. That's correct.

Q. All right. Here's a side question I have. With respect to the ADIT, the 16 percent, that's included in the capital structure at zero percent cost. Is it the case that -- well, let me set up the question this way. In Texas, ADIT is removed from the rate base that earns a return. Is that not the case in Florida?

A. That is not -- I'm not familiar with Texas, but that is not the case in Florida.

Q. All right. So in Florida, what you're proposing is that the ADIT is not used as a reduction to rate base; instead, it's employed in the capital

Hearing Exhibit - 00008391

structure?

A. That's not what we're proposing. That's what the Commission requires.

Q. All right. But that's also what's in your testimony?

A. Yes. And again, I want to be clear. That's not what we're requesting. That's what the Commission requires.

Q. Fair enough. And then column number 3 reflects the capital structure viewed from the perspective of capital that is supplied directly from investors; is that correct?

A. That's right. All I did was remove the three items down there at the bottom, and you run the math again, and you get those numbers there in the third column.

Q. So what happens from a mathematical, sort of elementary perspective is that the dollars that are included in short-term debt, long-term debt, and common equity in columns 2 and 3 are the same. It's just that the denominator is smaller in column 3 versus column 2; is that correct?

A. Did you mention short-term debt, long-term debt, and common equity?

Q. Yes.

Hearing Exhibit - 00008392

A. Okay. Yes, I agree.

Q. All right. So, in other words, in columns 2 and 3, the dollar amounts of short-term debt and long-term debt and common equity are the same. The only difference is the denominator?

A. That's correct.

Q. And then the difference between column 3 and column 4 is the inclusion of the imputed debt in the long-term debt category, that imputed debt that relates to the PPAs?

A. Yes, that's correct.

Q. All right. Now, turning back to page --

A. Just to be clear, again, because based on the testimony that I've read, some of these numbers are used interchangeably, and they shouldn't. We find the equity in our business today and in the past based on column 4. That is actually how much equity is at Florida Power & Light Company.

Q. So to state that another way, the dollar value of the common equity in columns 2, 3, and 4 is all the same?

A. Yes.

Q. All right. And the only difference again is the denominator?

A. That's correct.

Hearing Exhibit - 00008393

Q. And the difference between columns 3 and 4 in terms of the denominator is that column 4 adds the imputed debt related to the PPAs as long-term debt?

A. Right, and that arrow down there at the bottom is supposed to signify that.

Q. Yes, yes. All right. Thank you for that.

Now, turning to page 28 of your rebuttal testimony, you recalculate Mr. Baudino's capital structure with a projected book equity ratio of 50.5 percent. Do you see that at line 5?

A. Yes.

Q. And I guess my question to you is, Mr. Baudino says his capital structure includes 53.5 percent equity, and my question to you is, what is the difference between the 50.5 and the 53.5?

A. That's the approximately $800 million that would be required to be distributed from Florida Power & Light Company in accordance with Mr. Baudino. And I go through the calculation actually on my Schedule AP-14. Mr. Baudino is looking at his 53.5 before he takes into account the distribution of equity as he suggests in his testimony.

Q. Well, going back to Exhibit AP-10, is Mr. Baudino calculating his 53.5 under one of these columns, and you're calculating the 50.5 using a

Hearing Exhibit - 00008394

different column? Is that what's happening?

A. No. I'm trying to make it apples to apples. He's calculating his under the GAAP column, so I want to calculate mine also under the GAAP column, even though that's not in accordance with the regulatory requirements that we have at the Commission. His 53.5 for GAAP purposes, though, has to be adjusted for the equity, equity distribution, because he doesn't take into account the storm bonds and nuclear fuel adjustment costs that the Commission requires. So I'm just trying to get it back to an apples-to-apples basis so that we're all talking about the same number.

Q. Well, look, I think that's helpful. I'm trying to do the same thing. So the adjustments that you make to Mr. Baudino's calculation are described on AP-14; is that correct?

A. Yes.

Q. All right. And they relate to the storm bonds?

A. No, it's not that easy. Let's go back to, if we can, Mr. Baudino's 53.5 percent.

Q. Yes.

A. All right. And he takes his 53.5 percent, if I remember correctly, from the GAAP numbers; right? I shouldn't say "right." Hold on. Let me just look at

Hearing Exhibit - 00008395

this schedule. I'm looking at Baudino 8. Do you have that?

Q. I do now, yes.

A. Okay. So Mr. Baudino's 53.5 percent, that's a book capital structure number. All right?

Q. Yes.

A. Okay. And all I'm doing is taking that book capital structure number and comparing it to the book capital structure numbers that we have in D-2 of our MFRs, because D-2 actually has our book capital structure numbers as opposed to the regulatory capital structure numbers, the 55.8, the 47.9, and so on.

Q. And can I just stop you here and ask you to point me where on D-2 -- I guess D-2 is only on one page.

A. No. Hold on. Let me find D-2 now.

Okay. I'm looking at the first page of D-2. These are the book capital structure numbers, Florida Power & Light Company. I'm trying to find the number myself. Hold on a second.

Q. Mr. Pimentel, just so we're clear as to what the objective is here, I'm not trying to take you on an exercise that's useless.

A. That's okay.

Q. What I'm trying to do is to understand the

Hearing Exhibit - 00008396

reconciliation of Mr. Baudino's 53.5 and your 50.5.

A. Okay. And I was looking at the wrong column. That's why I couldn't find the number.

Q. All right.

A. So if you look at the as of 12/31/07 number on D-2 --

Q. Yes. I'm there.

A. That's 54.6 for common equity, and then the next column is 56 percent, and then 55.2 and 53 and 53.8.

Q. Yes.

A. So those are book numbers. Mr. Baudino's equity number is a book number, 53.5 percent. And all we've done is, we have taken the book number of 55.6 percent that I just pointed out to you. All right?

Q. Yes.

A. We have adjusted that number for Mr. Baudino's recommended equity adjustment. I'm looking at AP-14 now; right? This is the equity adjustment that he would have us make. So I've taken our GAAP numbers, I've adjusted it for his adjustment, and then you get to that third column, which is 50.5 percent.

Q. I see. So essentially all you're doing is taking the 55.6 --

A. Which are book numbers.

Hearing Exhibit - 00008397

Q. Hold on. Tell me, where does the 55.6 come from?

A. The 55.6 is the 2010 average balance sheet for investor-owned services, and it comes from AP-12.

Q. I see. Okay. It's different than the one on D-2, because D-2 is as of 12/31?

A. That's correct.

Q. I see. All right. So all you're doing is taking the equity value of 9.188 billion and then reducing it by 845 million.

A. Which is Mr. Baudino's adjustment.

Q. I understand. And that's how you get to the 50.5.

A. Correct. And then in my testimony, I compare the 50.5; right? I shouldn't say "right." I apologize. The 50.5, which is now a correctly adjusted GAAP number, to our GAAP numbers which are on D-2. I do that on page 28 of my testimony. Do you see that?

Q. Yes, I do. I appreciate that. Thank you for walking me through that.

A. My point is that once you do that, the equity that appears in Mr. Baudino's testimony is much lower than the book equity that we have today and expect to have in the future.

Q. All right. Let me ask you this now,

Hearing Exhibit - 00008398

Mr. Pimentel. In your discussions with your bankers and your investors -- I take it you have these meetings on a regular basis with investors and potential investors; is that correct?

A. Yes, I do speak to investors. That is part of my responsibility.

Q. All right. Have they indicated that Florida Power & Light will have any trouble raising the capital necessary to make its planned capital expenditures over the next three or four years?

A. No, they have not. And the reason for that is that they understand the capital position that we're in today. They would agree with me that it is a strong capital position, and again, as I indicated before, through prudent decisions that the Commission and management have made. So their view is that it's a lot of capital for us, it's a lot of capital for the industry, and there's certainly a lot of competition, but based on the strong financial position that we have, the expectation is that we would be able to continue to raise the needed capital.

MR. MENDIOLA: Thank you very much. Those are all my questions at this time.

MR. MOYLE: Is everybody doing okay, or do we need a break?

Hearing Exhibit - 00008399

MS. BROWN: Yes, the court reporter -- we all need a little break.

MR. MOYLE: You want to take ten minutes, come back at 3:30?

MS. BROWN: Yes, 3:30 sounds good.

(Short recess.)

CROSS-EXAMINATION

BY MR. MOYLE:

Q. Mr. Pimentel, I'm Jon Moyle. I represent the Florida Industrial Power Users Group. I know it has been a long day with you answering a lot of questions, and I am going to make an effort not to replow ground that has already been covered. I probably have some follow-up on certain questions and want to cover some areas that have not been explored with you.

A. Okay.

Q. Before we get into specifics, it always helps me to kind of understand where we are and where we're going. I want to ask you just kind of some broad general questions about the rate case and your understanding of the rate case.

But before I do that, you had made some corrections to exhibits, I believe, when you were being asked questions by Commission staff. Are there any other corrections to your testimony or exhibits that

Hearing Exhibit - 00008400

need to be made that you're aware of?

A. Not that I'm aware of.

Q. Okay. With respect to the exhibits that are affixed to your testimony, were those prepared by you or under your direction?

A. All of the exhibits were either prepared by me or under my direction, yes.

Q. Okay. Have you ever been involved in a rate case before?

A. I have not been involved in a rate case as a witness.

Q. In any other capacity?

A. I have been involved with reviewing information used in various rate cases.

Q. And that was when you were with FP&L?

A. No, that was when I was at Deloitte & Touche.

Q. And was your review of information related to rate cases involved in any Florida rate cases?

A. No.

Q. All right. Some of the lawyers have been involved in other rate cases and are old hands at this. I'm not one of those. But let me tell you a statement and see if I can get your impression of this statement. It's my understanding that in a rate case, the role of the Commission is to hear evidence and testimony and

Hearing Exhibit - 00008401

make a decision with respect to rates that balance the utility's need with fairness to the company -- I'm sorry, fairness to the customer. Would you agree with that?

A. I would agree. Is it all right if I call you Jon?

Q. Sure.

A. I would agree, Jon. And it's my understanding that the proceedings in this case would have to fall within the guidance that the courts have given to Commissioners in this case. I'm referring to the Hope and Bluefield decisions of the Supreme Court, which lay out some groundwork, at least as I looked at it, what the ground rules are for such a proceeding.

Q. Okay. Is it okay if I call you Armando?

A. Absolutely.

Q. Okay. Have you read those cases that you referred to?

A. I've read summaries of those two cases.

Q. Okay. You would agree that at least -- maybe your summaries didn't say this, but is it your understanding that those cases indicate that a fair judgment ultimately needs to be made by the regulator?

A. It's hard to argue with that. I think it's hard to argue with those words.

Hearing Exhibit - 00008402

Q. So that would be a yes?

A. It absolutely is a yes. My summary of those cases that I have in my mind is that the proceedings -- you know, the results of the proceedings have to fairly compensate investors for the use of the capital that's being employed in the business, and the return has to be adequate to attract capital and maintain the financial integrity of the business, along with, you know, balancing the needs of customers, which absolutely I -- you know, customers are important to us, and I would agree with that.

Q. And with respect to the needs of the customers, that would include the financial impact on customers; correct?

A. I think it would include the overall conclusions of the case, yes.

Q. Did you attend service hearings where customers testified in front of the Commission?

A. I did not. I received a summary at the end of each one of those service hearings.

Q. Okay. Are you comfortable providing just a quick summary as to what you believe may have been a common theme or two from customers?

A. I don't feel comfortable doing that. It's not something that I've looked at recently.

Hearing Exhibit - 00008403

Q. Are you aware that customers asked the Commission to remember that it's a tough economic environment and that in many cases in households, revenues are extremely tight?

A. I did. I wasn't prepared to provide a summary, but I certainly understand that those comments were made, along with comments that are consistent with our belief and others' belief that we provide very good customer service. I certainly remember that also.

Q. And I just want to spend a minute focusing on the testimony of consumers about the difficult economic circumstances and times. You don't take issue with any of that testimony or evidence as to the legitimacy of it, do you?

A. I'm sorry. The legitimacy that these are tough economic times?

Q. Yes, and that people are having difficulties economically, there are struggles, and that the Commission needs to be careful when making rate decisions.

A. I wouldn't take exception to any of that, Jon.

Since this is, at least from my viewpoint, a far ranging set of questions, I would like to also include in here what I've said in the past, that it's important to us. We never want to raise any rates. But

Hearing Exhibit - 00008404

as a matter of fact, our total rates are expected to go down next year, and they are the lowest of all 54 utilities in the State of Florida.

Q. A couple of other just broad general questions. You would agree that typically in rate cases, the ultimate decision more often than not is somewhere in between the positions taken by adverse parties on key issues, on things like revenue requirement and return on equity?

A. I can't agree or disagree with that comment, Jon. I would expect -- at least it would be my expectation that each one of the parties that's involved in the case puts forth a case that can be supported by their details and facts. That's what we've done anyway. I can't comment on your observation.

Q. So you don't have any information, like a historical perspective to say, well, the PSC has historically granted X or Y percent of the amount requested? You just don't have any information on that one way or the other, whether it was 100 percent or 60 percent of the amount requested?

A. I don't have that. This is my first rate case, and at least what I've done here in my testimony is try to present testimony that I can back up with the facts and with my understanding of what's happening in

Hearing Exhibit - 00008405

Florida.

Q. Do you know if Tampa Electric Company, which was in a rate case that preceded yours, whether they were awarded of 100 percent of what they sought?

A. I do not. I do not believe that's the case. I'm not familiar with the details, but earlier this morning, I believe it was Lisa Bennett that indicated that the company at least on one item had asked for an ROE of 12 percent, if I remember that correctly. I do know they were awarded at least an ROE of 11.25 percent. But again, I'm not familiar with all of the details of the asks and so on.

Q. Okay. So at least with respect to the Tampa Electric case, on the return on equity, you have information which indicates that a balance was probably struck between the parties' positions; is that correct?

A. I can only tell you what my perception is. My perception is that the Commission at the end of the day made a decision not on the balance, but on what facts supported the conclusion, in that particular situation, 11.25 percent. I would hate to believe that in a regulatory proceeding that anyone just adds numbers together and takes averages. I would hope that what happens is that evidence is presented and that evidence is gathered, and ultimately, at the end of the day, the

Hearing Exhibit - 00008406

conclusion is based on whatever the facts are. That's at least my view.

Q. And I think we share that view.

Just one more time on the ROE in the TECO case. Based on your knowledge and information, you would agree that the ultimate return on equity was set at an amount that was in between the positions advocated by Tampa Electric Company and intervenors; correct?

A. I would not. I would not agree or disagree with that, and I can't say whether Tampa Electric Company or Tampa Electric's customers or their investors believe that in fact the return is substantiated by whatever each one of the facts are.

I can speak, and what I'm here today to do is speak about Florida Power & Light company, which I do know lot about, and at least what my testimony in this case says.

Q. Okay. Let's turn to that. You spent a lot of time in your testimony talking about market conditions that existed in the third and fourth quarter of last year; correct?

A. Yes. In my direct testimony, I think I talk about that. Not I think. I do talk about that time.

Q. And would you agree that this proceeding that the Commission is having is one in which the best

Hearing Exhibit - 00008407

information that the parties can get to them is what they should base their judgment on; correct?

A. I would agree with that. I think, unfortunately, at any point in time in a proceeding, some of the information will -- excuse me. Some of that information that has been filed has changed. And as I indicated to a question before, I think it's inappropriate to keep a live document going. There's a lot of puts and takes that go on through these proceedings.

Q. So you don't have any plans on any data provided to update or revise that information; is that correct?

A. I don't think we have any plan to revise any of the data from our direct testimony that hasn't otherwise been updated either in the rebuttal testimony or maybe -- and I don't know this, but maybe in response to some interrogatory.

Q. Okay. Back when you were being asked questions earlier by staff, you had talked about what I interpreted to be long-term debt being issued in October of 2009, and I think you said you made a revision, that you were going to issue 250 million in October and 250 million in December; is that correct?

A. That is correct. Just to put it in context,

Hearing Exhibit - 00008408

our original plans were to issue a billion dollars in 2009, and our current plans are to issue a billion dollars in 2009. But instead of issuing $300 million in January, we issued $500 million in March, and therefore, we adjusted the amount that we are going to issue for the rest of the year so that we continue to be at a billion dollars.

Q. Okay. And the interest rate that you used in your testimony you got from the Blue Chip forecast in December of 2008; is that right? It was 7.1 percent?

A. Yes, that's correct.

Q. All right. I sent down a couple of documents to your counsel, and one of them is entitled "Top Analysts' Forecasts of U.S. and Foreign Interest Rates, Currency Values and the Factors that Influence Them." Do you have that document? It's Volume 28, Number 8, August 21, 2009.

A. Yes, I do.

Q. Are you familiar with this type of a document?

A. Yes, I am.

Q. And tell me what this is.

A. This is a publication that is distributed by a group of leading economists, and they forecast future interest rates in the short term and the longer term markets based on what they're seeing today and what they

Hearing Exhibit - 00008409

expect to see in the future.

Q. Do you know that to be useful information that your company receives?

A. Yes, I believe it is useful information.

Q. And with respect to the 7.1 percent number that was in the December 2008 number, would I be correct that that number is reflected on the third page -- if I was trying to find the equivalent or an updated number, would it be under corporate Aa bond? Do you see that, the interest rates?

A. No. I mean, yes, I do see it. And I don't know -- Jon, I don't know whether you were on the phone this morning when I was explaining at least how we go through the report to Lisa, but you need to take -- let me just talk about the process we went through in order to estimate the 7.1, and then we can talk about these specific numbers.

We are neither at Florida Power & Light AAA rated or BBB rated. And BBB at Moody's is the same as Baa. So you see that right under your Aaa; correct?

Q. Yes.

A. So what we have to do is, we have to interpolate between AAA and BBB, because at Florida Power & Light Company, we are an A plus issuer. Between AAA and A plus, there are four ratings. Between A plus

Hearing Exhibit - 00008410

and BBB, there are three ratings. So it's not as easy as adding up the two -- it's not as easy as adding up, for example, 7.3 and 5.5 and dividing by 2, which is what you would do if A plus was exactly in the middle of AAA and BBB; right?

Q. Right.

A. So it's slightly more complicated, but not that much more complicated. All you've got to do is interpolate what each rating change is worth going from AAA to BBB. When you do that, based on the December '08 report, you get to 7.11 percent. If we were to do that today based on this report, this August 2009 report that you've given us for 2009 -- I'm sorry. You were asking about 2009; right?

Q. Right. Isn't that when you plan on going out?

A. Yes, but also in 2010 and in 2011. We plan to issue every year. I apologize. I just forgot if I was answering the question for 2009.

Okay. So I would add the 5.5 and 7.3. I would interpolate, try to get to the middle, and then I would make a slight adjustment because I'm not in the middle, and I would end up with 6.53 percent.

Q. Okay. I appreciate you doing that. Were you able to kind of do it that quickly, or did you maybe anticipate what my questions might be?

Hearing Exhibit - 00008411

A. Well, I just asked somebody to run the numbers to make sure I could do it in my head quickly.

But again, it's no more than adding the two numbers together, finding out the difference between 7.3 and 5.5, dividing by the number of levels of ratings in between AAA and BB, and then multiplying the AAA to AAA minus by 4 to essentially get you to the 6.5 percent in the third quarter and 6.6 percent in the fourth quarter.

Q. Okay. So I guess the change as compared to your original testimony that was filed and what you just told me now was 500 basis points, give or take; is that right?

A. Yes. Give or take, it's about 5 --

Q. Or 50 basis point?

A. Fifty basis points. Sorry. My attorney here has to knock me on the head.

Q. I said 500. It should have been 50; right?

A. Fifty basis points. But what's important -- so, yes, that is correct. What's important to remember from this schedule, though, is what we filed in our MFRs. Remember, I said we were issuing a billion dollars for the year?

Q. Yes.

A. And we're still issuing a billion dollars for the year. We had planned -- and it's in our MFRs -- to

Hearing Exhibit - 00008412

issue shorter term debt in January of '09, this year, because we were, as I've spoken about before, very concerned about the longer term markets when we were preparing these MFRs. So we thought that the shorter term markets, we could get some debt out. The shorter term markets were not great, and we didn't issue any debt in January.

In March, the longer term markets became attractive again, and so what we were supposed to issue in January, 300 million at a rate of 3.3 percent, short-term rate, we issued in March at a rate of about 5.96 percent. So your point about being 50 basis points cheaper on the October issuance is correct based on this new -- I didn't know this back in January, but based on what we're going with here.

But one of the other big changes to the plan this year was, we issued much longer term debt in March than we expected to in January.

Q. Okay. And on that 50 basis points difference, you would agree that that's a significant difference for long-term debt, isn't it?

A. I don't know that I would agree that it's a significant difference in long-term debt. We've seen some increases and decreases, really, over the last year that are just as significant, and they're really being

Hearing Exhibit - 00008413

caused by both the Treasury rate going down so low so quickly and the credit spread going up so high so quickly.

Q. And just my rough math in my head, if we were talking about a 200 million issuance, a difference of 50 basis point would be $10 million; is that right?

A. Yes, that would be $10 million pre-tax. But again, just so that we're all on the same page here, that's more than offset by the debt that we issued in March of this year at 5.96 percent that we expected to issue in January of this year at 3.3 percent.

Q. Okay. I appreciate it. I guess the overall point that I was wondering about is, given the fact that we're now at a point in time closer to hearing, you know, you would agree that the forecasts typically made closer in time to an event are more reliable than forecasts made further out in time, as a general proposition, all other things being equal?

A. Yes, all other -- I hate using that, but, okay. Yes.

Q. And so we could go and use more recent data to check the numbers in your original direct testimony and see if adjustments needed to be made. I guess we could do that at hearing if need be; correct?

A. We could. We could update it. I don't want

Hearing Exhibit - 00008414

to update one part of our ask without updating other parts of our ask, but I can tell you that if we were -- because we've done this. We wanted to know where we stood. If we were to update both the rate and what we've issued instead of our forecast for this year, just plugged in the new amounts and the new rates, even your new rate here, our ask would go up.

Q. How about with respect to 2010 and 2011?

A. I'm talking about '9, '10, and '11 as a whole.

Q. And why is that?

A. And the reason it goes up is what I pointed out before. We expected to issue short-term debt in January at a rate of 3.3 percent. Markets weren't available to issue that debt in January. We ended up issuing long-term debt in March at 5.96 percent, which someone had asked me about earlier this morning. And so when you plug that issuance into the schedule and you update it for the new interest rate, the weighted average cost, the average interest factor for all of the debt goes up.

Q. And do you have information that specifically addresses that or no?

A. We can provide the information to you, but all it is is updating the interest rates and putting in the issuance that we did in March of this year.

Hearing Exhibit - 00008415

Q. You had made a comment earlier, still along the same lines about economic outlooks and forecasting, I think you had indicated that you had concerns about banks' conditions deteriorating in the future; is that correct?

A. Yes.

Q. And what did you base that comment on?

A. Well, I base that comment on the fact that the long -- I was talking about longer term liquidity or credit facilities. Florida Power & Light currently has a long-term credit facility of about $2.75 billion. That credit facility expires in 2012. That credit facility allows us to issue commercial paper. That credit facility allows us to have tax-exempt debt, tax-exempt debt outstanding, and it allows us to have liquidity available to meet whatever emergencies might come our way.

And my comment was referring to the fact that these banks whose financial conditions have deteriorated and have provided us a significant amount of liquidity, the $2.75 billion that I'm talking about, those financial institutions now are hesitating issuing longer term facilities like we have and are also repricing those facilities to much higher rates than what we have.

And I wanted to separate that from the

Hearing Exhibit - 00008416

discussion -- I apologize. I don't remember who I was having this discussion with, but in the discussion I was having with someone, I was talking about access to current capital markets.

Q. Okay. And your comment was, well, the access to current markets may be one thing. On a look forward basis, you have concerns about the access in the future. Is that the point you were trying to make earlier?

A. That's right.

Q. Okay. And would you agree that the common stock price of a company is an indication of financial health, wouldn't you?

A. The current stock price?

Q. Yes.

A. I would like to be able to agree, but I can't. I don't think there's any better example than what has happened at companies like AIG, who now have a very high stock price only because they had some ridiculous stock split that I can't recall at this point. In other words, once your stock price gets very low, you just have reverse stock splits, and your stock price just goes up because of a simple mathematical calculation.

Q. I'm with you. Assume there's a stock split involved and the shares remained one share over a course in time.

Hearing Exhibit - 00008417

A. No, I don't think the stock price -- Jon, I don't think the stock price has anything to do with it. I think market capitalization might be something to look at, but stock price is reflective only of the amount of equity value in the company divided by the number of shares in the company. A high stock price or a low stock price in and of itself isn't reflective of a strong or a weak financial condition. Do you understand what I'm trying to say?

Q. So the fact that Bank of America's stock has gone from under 10 to over 17 from January, the beginning of this year, to today, you would say that doesn't really matter with respect to the overall health of the company; correct?

A. What I would say is that stock price on its own does not reflect whether a company is in good financial condition or in bad financial condition.

Q. But you would agree that the stock price represents what buyers and sellers are paying for the equity on the New York Stock Exchange; correct?

A. If it's traded on the New York Stock Exchange, yes, correct.

Q. And to the extent that Bank of America decided to issue additional equity, put additional shares out there, as your company sometimes does, they would be

Hearing Exhibit - 00008418

better off with the stock price currently trading at 17 than they would with the stock price trading at 3 if they were going in and issuing new stock; correct?

A. All other things held constant -- I know I've used that about 10 times, and I don't want to use it -- yes.

Q. On page 8 of your testimony, you use the term "reserve primary fund." What is that?

A. The reserve primary fund is a money market fund that FPL had an investment in. That's one of many funds where we invest excess cash on a day-to-day basis.

Q. You had made the comment that it was -- I think it was at a negative, below $1 per share. Do you know where it is now?

A. I think it's dissolved. It's in the process of being dissolved. The net asset value I believe is still under -- it's still under a dollar. But that fund is subject to, unfortunately, investigation by the SEC.

Q. Well, that's not good.

Back on the document that I provided to you, the Blue Chip Financial Forecasts, which I would like to have marked as an exhibit to your deposition, if the court reporter would help me as to what number that would be --

A. Which one is the exhibit, Jon?

Hearing Exhibit - 00008419

Q. It's the interest rates, the forecast of interest rates.

A. Because you gave me two of them. The one we already went through?

Q. Yes.

MS. BROWN: Jon, we think that's Exhibit 6.

MR. MOYLE: Exhibit 6? Okay. If we could just get that marked as Exhibit 6.

(Deposition Exhibit Number 8 was marked for identification.)

BY MR. MOYLE:

Q. Just one more question on that, Armando. The third page in, there's a paragraph on the right-hand column that talks about "Credit markets generally reacted favorably to Bernanke's testimony." Do you see that?

A. Is it the paragraph that starts "Federal Reserve Chairman Bernanke"?

Q. No. It's the third page of the document, "Bernanke Says Policy Accommodation in Place for Extended Period," and then it has "Domestic Commentary." Do you see that?

A. No, but it may be -- hold on. I'm sorry. I was trying to find it in a paragraph. Go ahead.

Q. Okay. So if you look at that page -- you're

Hearing Exhibit - 00008420

on the right page now; correct?

A. Yes.

Q. On the right-hand column, it's the third complete paragraph on the right-hand column that begins "Credit Markets." Do you see that?

A. Yes. I'm sorry. You wanted me to read something in here?

Q. Read the second sentence and just tell me if you agree with that or not.

A. "Investment grade corporate spreads continue to tighten and are now at their narrowest in about a year, while below investment grade spreads narrowed to their best levels since Lehman Brothers collapsed."

Q. Do you know that to be true?

A. I would have -- you know, I'm not going to disagree with Chairman Bernanke, but a year ago it was -- what month are we in? August of 2008, that -- I don't know whether that is true or not. I don't remember FPL issuing debt in August of last year. But if he says it's true, it must be true. I wouldn't have --

Q. He'll appreciate that. You know, it's a little -- you're looking at documents, and a lot of the Moody's documents are other people's statements, and we're talking a lot about hearsay and different things.

Hearing Exhibit - 00008421

But since we're doing it, I think it's fair to ask you whether you agree with that statement. I take it from your response that you do.

A. It's just -- I don't think it's consistent with what I remember or what I've seen.

Q. Let me refer you to the other Blue Chip document, and that's entitled "Top Analysts' Forecasts of the U.S. Economic Outlook for the Year Ahead."

A. Okay.

Q. Again, the third page, the domestic commentary section, do you see that?

A. Yes, I do.

Q. There's a sentence -- and I'll give you a break with your coughing, and I'll read it and ask you whether you agree. I'll read the statement and then ask you your view.

A. Okay.

Q. "As a result, close to 90 percent of our panelists believe the recession, the longest and deepest in the post World War II era, will eventually be declared by the National Bureau of Economic Research to have ended this quarter."

You know, a lot of what your testimony relates to talks about economic conditions. Would you agree that you believe the recession has ended this quarter?

Hearing Exhibit - 00008422

A. I'm certainly not an expert, but I will say this, Jon. It's one question whether the recession will or will not end on a national basis, i.e., national GDP, this quarter. It's another question altogether whether in fact the recession will have ended in Florida. Clearly, our statistics, some of the metrics in Florida are worse than the national average, particularly housing and, unfortunately, unemployment. So I don't -- these guys are in a much better position to figure out when the recession is ending. But I would just say that it may or may not end nationally, but that doesn't mean that it will or will not end in Florida.

And, Jon, if I could just go back to your previous question, because it's still bugging me, about credit spreads. You know, I said that I didn't think we had issued any debt at Power & Light in the summer of last year, and that's right. We did not issue any debt in the summer of last year, but we did in January of '08. And in January of '08, this credit spread was about 158 basis points on our debt, and what we issued in March of '09 was 220 basis points. That's consistent with what I recall during the period, that credit spreads have been increasing for a long period of time.

So again, I'm certainly not in a position and will never be in a position to question what

Hearing Exhibit - 00008423

Mr. Bernanke or these other economists said. I just wanted to make clear that that was not consistent with what we're seeing here.

Q. That's fair enough. You're talking about different points in time as compared to when you went into the market. I think it's a reference to a year, August to August. You weren't in the market last August; correct?

A. That's right.

Q. Now, back to the other point, just briefly. And I appreciate the explanation. So you agree -- it sounds like you agree that you believe the recession will come to a conclusion this quarter on a national basis; is that fair?

A. No, I can't agree. I'm not --

Q. You just don't know one way or the other, or you disagree?

A. No, I don't disagree. I just don't know one way or the other.

Q. All right. And the same with respect to Florida. You don't know one way or the other as to when it may be forecast that the economic difficulties in Florida will come to an end?

A. No. I just think people have different views. I don't have any view. I have no idea, unfortunately.

Hearing Exhibit - 00008424

Q. You were asked about fuel diversity and your reliance on natural gas, and you were also asked about your purchased power agreements. Did I hear you correctly to say that you had about 1,000 megawatts of purchased power agreements coming up for expiration in the next few years?

A. That's about right.

Q. Do you know what the fuel mix on those purchased power agreements is?

A. I do not know. I believe it may be disclosed in our financial statements, but I'm not sure.

Q. You would agree with me, would you not, that to the extent that those purchased power agreements had non-gas assets, they were coal or other non-gas assets, that, all things being equal, re-executing or extending those purchased power agreements would help mitigate against your natural gas exposure on fuel diversity; correct?

A. Yes, but I can't answer that on all things being equal, because that's very hypothetical. All things are not equal and will never be equal when we're going into a period of potential climate change legislation. So I do not know off the top of my head what the fuel source is, but I absolutely would not agree that you're necessarily better off if they are

Hearing Exhibit - 00008425

something other than natural gas.

Q. And again, my question was limited simply to the notion of fuel diversity. If those resources are not natural gas and are something else, you wouldn't agree that from a fuel diversity standpoint, you would be better off?

A. You might be able to say from a fuel diversity standpoint you're better off, but it's very difficult -- as you heard me say before, it's very difficult to separate the fuel diversity from the fuel supply. And so if those -- as a hypothetical, if those agreements are natural gas -- I'm sorry. If those plants are natural gas plants, but the natural gas doesn't come from the Gulf, it comes from other places in the Southeast, that's helpful diversity even though they're natural gas. I would agree with that. If they're not natural gas, if they're some sort of other fuel, I think it helps you as far as fuel diversity, but I wouldn't know about the fuel supply issue. I just -- I don't know what they are at this point.

Q. And that's fair. You know, that's not in your bailiwick. I was just trying to explore a little bit the notion of your concern about reliance on natural gas. You were asked about the purchased power agreements, so I think we've hit on that. I think to

Hearing Exhibit - 00008426

the extent that there are -- let's say there's a biomass plant or a coal plant. All other things being equal, that would help mitigate against the natural gas issue, correct, assuming you re-sign those contracts?

A. Again, I just don't want -- I don't want to use the "all things being equal" in this case, because it's not. It may help on a fuel diversity issue, but the cost relating to climate or something else may be significant in terms of the overall benefit.

I mean, let's just take a theoretical question, and the theoretical question is: Is more diversity better when it comes to the fuel supply? The answer to that is yes, assuming the costs, i.e., the costs related to everything else don't outweigh that particular benefit.

Q. Okay. You would agree that the natural gas diversity today is better than it was in Florida and for Florida Power & Light as compared to 20 years ago; correct?

A. I don't know the answer to that question.

Q. Do you know when Gulfstream came online?

A. I do not know.

Q. You were asked a question earlier about the justification for what I understand to be another pipeline that Florida Power & Light is proposing.

Hearing Exhibit - 00008427

What's your understanding of the basis for that?

A. Well, it's several bases, and all of them are included in our need determination. But the basis for that is to help with the diversity in terms of number of pipelines. It's to help with the supply in terms of where the gas comes from. It's based in terms of economics, because we will need additional natural gas to burn in Florida for the efficient natural gas plants that we're building, and it's the most economic alternative to our customers. So it's really a combination of the three.

Q. Okay. Where is the gas coming from?

A. The natural gas will come from on-land sources in the South.

Q. As part of the cost-benefit analysis for this, did you all consider either constructing an LNG facility in the Bahamas or creating a gas storage facility close to your assets in Florida?

A. We considered a number of options, not all options that I'm familiar with at this point. But I believe we received -- it's not I believe. I know we received a significant number of proposals in response to an RFP that we submitted for additional natural gas into South Florida.

Q. I liked your -- I'm switching around here a

Hearing Exhibit - 00008428

little bit. I know it's late, but if you can bear with me. I liked your analogy about the $100 to invest. That's right at my level in terms of the risk-reward. I think that's useful.

A. Okay.

Q. If I understood what you were saying, it was if you had $100 to invest, all other things being equal, you would rather invest it in a company with less risk as compared to one with more risk; correct?

A. I think there were some modifications to that. I think the question was, if an investor had $100 to invest, and company A had a limited amount of risk and company B had -- let's say some of the company-specific risks that I discussed in my rebuttal and direct testimony, I indicated that the investor, in order to put that $100 into our company, would require a premium return on that investment compared to company A.

Q. And company A in your example has less risk than your company?

A. Yes.

Q. So the riskier company would require a higher return on the equity?

A. Again, in my simple example, company B, the second company, has risks that company A does not have. And I haven't spoken about potential returns, but risks

Hearing Exhibit - 00008429

that company A does not have. And my only comment was that an investor, in order to put their investment into company B, would require a higher return on their investment.

Q. And then the converse would be true. If you wanted to invest in company A with less risk, you would be satisfied with a lower return on the investment; correct?

A. Again, all other things being equal, including liquidity and transparency and so on -- and it's always nice to just kind wish those things away, but as we found out in the market last year, liquidity is very important. Liquidity of the equity instrument or liquidity of the debt instrument is the very important. But as a general rule, I think it's fundamental financial theory that an investment that has higher risk requires a higher return from investors.

Q. And I'm not trying to play games with you. I'm just getting you, hopefully, to admit that the converse is true, that a company with lower risk corresponds to a lower expected return.

A. That's true. A company with lower risk, and we can just take -- it's not an equity instrument, but we can take the U.S. Treasury bond. The requested return for an investor investing in what's considered to

Hearing Exhibit - 00008430

be a risk-free instrument is much less than an investor who is investing their money in a corporate entity debt instrument or a corporate entity equity instrument.

Q. Do you have an opinion as to the appropriateness of the Commission's decision on ROE in the Tampa Electric case?

A. No, I do not have an opinion.

Q. Just assume for the purposes of my question that the Commission got it right, that the number they set was sufficient to attract capital.

A. Okay.

Q. If Tampa Electric has a higher risk profile than Florida Power & Light, wouldn't that then suggest that the required return for capital going into Florida Power & Light could be less than that of Tampa Electric, just based on our previous conversation?

A. I'm sorry, Jon. How did you get to -- only because my rebuttal testimony says the opposite, how did you get to the conclusion that Tampa Electric has more risk.

Q. Do you know what they're rated by Moody's?

A. I think we said before that their issuer rating by Moody's was BBB plus, but that's not an indication of the equity return that an investor would demand for an equity investment.

Hearing Exhibit - 00008431

Q. With respect to the overall kind of health and condition of the company, my understanding of those ratings is that they indicate the risk associated with companies and their financial health. Is that generally right?

A. Well, the ratings actually reflect a couple of things. One, the ratings on the debt reflect the probability that there would be a default on that debt. The lesser the probability of default on that debt, the higher the rating on that debt.

The rating agencies also rate the company on its financial and business profile and provide them a rating, but the rating agencies' only focus is on debt investors. Rating agencies do not deal with equity investors.

Q. Who provides ratings for equity investors, if anyone?

A. Nobody provides ratings for equity investors. That's why in order to determine an appropriate return on equity, we have to go through the fundamental analysis that Dr. Avera provided for FPL, you know, which showed a return based upon expectations of investors and based on market information that a reasonable return for FPL was -- return on equity, I'm sorry, would be between 12 and 13 percent.

Hearing Exhibit - 00008432

And just to finish that thought, it's my job here at Florida Power & Light Company to take that information and all the other information that I have and suggest a reasonable return for us, and that's my suggestion in my direct and rebuttal testimony of 12 1/2 percent.

MS. BROWN: Jon, this is Martha. We have a court reporter who is getting pretty tired up here. Can you give us an idea of how much longer you have?

MR. MOYLE: Probably a half hour.

MS. BROWN: A half hour?

MR. MOYLE: Yes. Do you want to take a break or keep going, Madam Court Reporter?

THE REPORTER: Let's go.

MR. MOYLE: I'm sorry?

MS. BROWN: Keep going. We may have to stop and make some adjustments on staffing in a minute or two.

MR. MOYLE: Well, I'll try. I've waited most of the day, but let's see if we can move it along.

MR. ANDERSON: Jon, how much do you think you have left?

MR. MOYLE: About a half an hour.

MR. ANDERSON: Half an hour. Okay.

Hearing Exhibit - 00008433

MR. MOYLE: And some of these conversations, I appreciate Armando's answers and explanations, and they're helpful and useful, but they're more involved than I had anticipated.

BY MR. MOYLE:

Q. You in your testimony talk about return on equity for Publix and Walmart. Is that return on equity that you calculated there a before-tax or after-tax number?

A. It's an after-tax number.

Q. For Walmart and Publix?

A. Yes.

Q. Which is it, before- or after-tax?

A. Oh, I'm sorry. After. After?

Q. Yes. It's an after-tax number, the ROEs for Publix and Walmart?

A. Yes.

Q. And is the ROE for Florida Power & Light similarly an after-tax number?

A. Yes.

Q. You had made a comment in earlier questioning from staff about negative cash flow coming out of Florida Power & Light, the regulated utility. Did I hear that correctly?

A. That's correct. The negative cash flow, Jon,

Hearing Exhibit - 00008434

is associated with the large amount of capital expenditures that we have in our business, and we project out for the next several years.

Q. That negative cash flow is negative cash flow going into FPL Group?

A. No. The negative cash flow -- if you can think of just a simple cash flow statement, on the top of the cash flow you've got income. To that you add depreciation and amortization, which are non-cash items. That gives you cash flow from operations. That cash flow from operations has to fund your investments. Those investments at Florida Power & Light consist of capital expenditures. And so all that's saying is, for the foreseeable future, we expect capital expenses at Florida Power & Light to be more than cash flow from operations. What that will require is for us to issue debt, and we expect to issue over $6 billion of debt over the next five years and to keep a significant amount of the earnings in the business at Florida Power & Light Company.

Q. Staff asked you questions about strategic partnerships on the nuclear assets.

A. Yes.

Q. We represent a lot of consumers in the state. Some of them are in your territory, and some of them are

Hearing Exhibit - 00008435

in Progress's territory. Are you familiar that the rating agencies have referred to new nuclear as "bet your company" or "bet your farm" endeavors?

A. I have -- I don't know what the right remark is, but I do understand that the rating agencies, as they reported, are concerned with the level of investment in nuclear, as I talked about before. And Moody's I know has recently issued a report indicating that those companies need to strengthen their balance sheets.

Q. You currently have partnerships with the FPL nuclear facility at St. Lucie, don't you?

A. Yes, we do.

Q. Are those working okay?

A. I don't have a current update as to whether they're working okay or not. Nobody has advised me that we're having any issues associated with our partners at that facility.

Q. And have you had any previously? Have you been in litigation with them?

A. Jon, I don't recall. Certainly not since I've been here.

Q. Have you had any conversations with other Florida investor-owned utilities about strategic partnerships related to nuclear assets?

Hearing Exhibit - 00008436

A. I don't think we've had any discussion that could be considered at this point to be far enough along to suggest that there would be any sort of partnership.

Q. Do you think the guidance provided by the rating agencies about exploring strategic partnerships is sound?

A. You know, the guidance -- yes. The guidance provided from the agencies, when they provide general documentation like that, it's provided to the masses.

There are some entities that have indicated they will build new nuclear facilities that are, you know, very small in terms of the capital investment that it would take to build a new nuclear plant. And so at least one interpretation of what the agencies may be trying to do is to suggest that if the investment is very, very significant in terms of your capitalization, that seeking to diversify or reduce that risk would be the right thing to do.

There are other entities that are considering building new nuclear operations that have a much stronger capital base, and it's unclear whether the rating agencies are making the immediate remark for those entities to go out and partner with someone.

Q. You were asked questions about the regulated versus the non-regulated company. FPL Group is the

Hearing Exhibit - 00008437

holding company of which Florida Power & Light, the regulated company, is a subsidiary; is that correct?

A. Yes, one subsidiary, yes.

Q. As a general rule of thumb, do investors view holding companies as having higher risk profiles as compared to regulated utility companies?

A. I don't -- I don't think there's a clear-cut answer for that. I would believe that if a holding company has diversification in its operations and its unregulated subsidiaries provide what the agencies believe would be good credit profile and strong cash flows, it may be appropriate for the agencies to believe that the holding company has less risk than a regulated subsidiary.

Certainly we're very comfortable with the regulation in Florida and the prudent actions that the Commission has taken over a number of years to assure that we've got a very strong financial position in Florida. I'm not sure that's the case in each and every state.

So I don't know, and I can't give you an example, but I certainly believe that the rating agencies may believe that in certain cases, holding companies could have a stronger credit profile than the regulated entity.

Hearing Exhibit - 00008438

Q. Let me try to come at it this way. What's your understanding of the "back to basics" suggestion?

A. Again, I have not had any discussions with the rating agencies on this. I hate to speculate, but since I already did earlier, I guess I could just repeat, unfortunately, what I said.

I think their concern is that there are many regulated entities that have a mixed management team, if you will -- that's not the case here for us -- and that management attention, if it's focused on other items in the organization, that that might take away from its focus on building new nuclear. Again, that's speculation on my part.

As I indicated before, we have a separate management team, including separate CEOs and CFOs, at Florida Power & Light Company and at our unregulated subsidiary, NextEra.

Q. And you're the chief financial officer for Florida Power & Light and the holding company; correct?

A. Yes, that's correct.

Q. And the distinction is that you're not for NextEra?

A. NextEra Energy Resources has a separate chief financial officer.

Q. You were asked a number of questions -- and

Hearing Exhibit - 00008439

I'm kind of just going over notes of previous questions that I wanted to follow up on -- about the purchased power agreement and the payment streams. With purchased power agreements, Florida Power & Light doesn't earn a return on the purchased power agreements, do they?

A. That's correct.

Q. Isn't that a straight pass-through?

A. Yes, the capacity payments are passed through the capacity clause, and the energy payments are passed through the fuel clause.

Q. So would I be correct that if there was a $500 million plant that needed to be built and it was a choice, all things being equal, a term you don't like, between doing a purchased power agreement or building it internally, if you build it internally, you get a return on the capital investment; correct?

A. That's correct. You would get a return of the investment, and then you would get a return on the investment, on the unrecovered piece of the investment, yes.

Q. So it's a better deal, if you will, for FP&L's balance sheet to do self-build as compared to PPAs, all other things being equal?

A. I wouldn't agree with that. It's better -- at least what we've said before, it's better -- you know,

Hearing Exhibit - 00008440

if we do the right thing for our customers, we will be doing the right thing for our shareholders. And it's important to us to have the lowest customer bill in Florida like we have. That's how we look at it, not necessarily, you know, what might be better, building it or buying it. I do know that when we request to build a plant, we do request whether others can provide us that power more cheaply than we could build it. And if they can, we would be required to buy the power long-term, and if they can't, then we would go ahead and build the plant.

Q. Who judges those bids? Is that something that the PSC judges and determines who has the lowest price?

A. Yes, it is.

Q. Tell me, how much of your time is spent on matters relating to FPL Group as compared to FPL, the regulated utility?

A. About two-thirds of my time is spent at Florida Power & Light Company, and about one-third of my time is spent upon FPL Group activities.

Q. And presumably, that's how that cost is split?

A. Yes, it is. It's based on a Massachusetts formula which takes into account assets and revenue and payroll. But as it relate to me, it's pretty consistent with how I spend my time.

Hearing Exhibit - 00008441

Q. You were asked questions about the new nuclear facilities. You all have not yet made a decision to build the new nuclear units, have you?

A. Yes, that is correct. As we've indicated to our customers and to our investors, we will continue to take the necessary steps in order to preserve that option to build it when the appropriate time comes. At this point, we are in a waiting stage for NRC approval of the license submission that we made on June 30th.

Q. But if I understand your testimony, your position is that you're preserving options. You have not made a decision to pull the trigger and build new nuclear; correct?

A. That is correct. That's exactly what we've said. And I think we've been consistent with that. Both customers and investors understand that we will continue to take the steps that are necessary in order to be able to build it, and those are all the -- in other words, we're not just sitting around for the right time. We have now filed our license application as of June 30th, and now we have to wait and understand from the NRC whether that will be approved or not.

Q. I understand. Is FP&L -- has it made application or is it seeking federal stimulus funds to improve its transmission grid?

Hearing Exhibit - 00008442

A. Yes, FPL is seeking federal stimulus funds to improvement its grid. However, the witness that can answer your detailed questions would be Marlene Santos.

Q. You talked about the flight to quality in some of your testimony. Would you consider FP&L to be on that glide path as a quality place to put money in uncertain economic times?

A. Jon, I guess my answer would depend. Clearly, again -- I know this is repetitive, but I think it's important, and it's important because I really believe it. You know, the PSC and this company for a very long time have taken prudent steps to make sure this company has a strong financial position, and that strong financial position has proven to be important to our customers. We have the lowest bill in Florida. Investors clearly understand we have a strong financial position. And therefore, at least in the electric utility space, I would tend to say that we are one of the quality names.

Having said that, as I indicated before -- I think it was before -- investors are not limited. When they are going to invest their $100, they're not limited to investing it in electric utilities only. They look around as to who to invest in. And when they look around as to who to invest in, there may be other more

Hearing Exhibit - 00008443

quality, other more return somewhere else and not us.

It's at least clear to me during the third and fourth quarter of last year, and certainly through some of the first quarter of this year, that the flight to quality from an investor's point of view was not to anyone in particular in the electric utility space. It was to the U.S. Treasury.

Q. And that condition no longer persists today; correct?

A. No, I think that condition continues to exist today, because you continue to have extremely low Treasury rates when compared to historical averages. If you look back at history, there has only been very few periods of time when ten-year Treasury rates were up about where they are today, which is about 3.7 percent, and even 30-year rates I think are under 4 or right around there. There's not a lot of times in history that has happened, and one of the reasons it continues to happen is that there continues to be a lot of demand for U.S. government debt, and that's safety.

Q. Let me just jump around here. I'm trying to get you out and accommodate the court reporter, but there are a couple of other points I need to inquire about.

In your testimony on page 36 --

Hearing Exhibit - 00008444

A. In the direct testimony, Jon?

Q. That's right. That's a request about why is it important that regulatory policy be consistent with the perspective of the financial community on this issue. And what I want to ask you is, do you believe that it is important for regulatory policy to be consistent? And you can just answer that yes or no. You don't have to explain why unless you feel you have to?

A. No. I think I can answer yes to that one.

Q. So given that, if the Commission addressed imputed debt related to purchased power agreements in your case the same way they addressed them in the Tampa Electric case, you wouldn't object to that, given the consistency of regulatory policy?

A. Well, it wouldn't be consistent, though. In the Tampa Electric rate base proceeding, Tampa Electric was asking for the inclusion of those obligations, but in fact, they had not already contributed all that equity capital to their business. They were not running the business with that equity capital in it, and they were asking the Commission to approve additional equity to be put in sometime in the future, and the Commission took exception to that.

That's very different than what we have. Our

Hearing Exhibit - 00008445

business is being run with that equity capital to support those PPA obligations currently, and has been for well over a decade, maybe even much longer than that. And what I indicate in my testimony is that we will continue to do that.

Q. Okay. But you would agree that with respect to the other arguments related to purchased power agreements -- and I don't want to get into them, but that the issue is similar with respect to the characteristics of the purchased power agreements that FP&L has as compared to the purchased power agreements that Tampa Electric has?

A. Jon, I'm just not familiar with Tampa Electric's power purchase agreements. I don't know the basis for them including them or not including them, but clearly, I do understand the end result of what they were trying to do, which is vastly different than what we -- I'm not even going to say we propose, because we already have that equity in our business. It's just two very different scenarios.

Q. And the chief difference being that you've already done it, and they're proposing to do it?

A. The chief difference is that they asked for -- I think you used the word "imputed" before. It really is imputed equity. They asked to put that equity in in

Hearing Exhibit - 00008446

the future based on these obligations. And again, I don't know their power purchase agreements. I do know our power purchase agreements. We already have the equity. Our business is run with that equity in it. Our investors already understand that that equity is included in our business to support those long-term obligations.

Q. And you're seeking a return on that equity; correct?

A. Yes, we're seeking a return on the equity that we have employed in that business.

Q. And would it be fair if somebody were to say, "Well, this is a way for purchased power agreements to be more attractive, since utilities don't earn any return on the capital invested, it's a straight pass-through, that if you treat purchased power agreements this way, it allows utilities to earn more money"? Would that be a fair statement? And you can just answer it yes or no.

A. I don't know. I can't answer yes or no. I have no idea. Investors' expectations are that any long-term obligation, whether they're power purchase agreements, 30-year office leases, whatever they might be, that those are obligations that belong in the capital of the business. We agree with that, because

Hearing Exhibit - 00008447

that's what they believe, and because of that, we have employed that additional equity into our business for a very long period of time.

Q. And I'm not an accountant well versed in accountancy, but I presume from your answer and your previous answers that the same would hold true for any type of long-term obligation to make payments.

A. Investors look at any long-term obligations as obligations of the business. The accounting rules, if you meet certain criteria, allow you to keep those obligations off of your balance sheet, but require those obligations to be disclosed in your financial statement.

Q. Okay. Page 23, line 18, let me just read it to you. I think it will be quicker. You said, "From an investor perspective, a significant industrial load generally indicates greater risk due to concentration of load within a single customer group."

I represent industrial customers. I was curious as to what point you were trying to convey with this thought.

A. I was trying to convey the fact that for those -- again, I'm talking about in this section company-specific risk, and I was trying to say for customer base, one of the risks that investors look at is how the customer base is broken up between

Hearing Exhibit - 00008448

residential, commercial, and industrial. Industrial load is significant, goes up and down quickly based on economic conditions. My only point here is that investors have traditionally believed that that is a riskier load base.

Q. Okay. So you weren't necessarily -- when you talked about a single customer group, you weren't referencing industrial customers that may all be in the same business, like auto manufacturers. You were trying to convey that as a whole, even if there's diversity within the industrial class, that you believe there's a greater risk.

A. There's a greater risk, because when the economic cycle turns negative, the industrial load comes down much more significantly than residential and commercial. And when the economy cycle turns positive, it has generally been true, although there is some concern, clearly, in this day and age, that the load requirements for those industrial customers goes up much more quickly than the residential and commercial load requirements.

MR. MOYLE: Okay. I'm almost done. Will you give me just a couple of minutes and let me just double-check my notes?

THE WITNESS: Okay.

Hearing Exhibit - 00008449

(Short recess.)

BY MR. MOYLE:

Q. Just a couple more, hopefully, questions.

A. Go ahead, Jon.

Q. There was testimony yesterday about Value Line. You guys take Value Line; is that right?

A. That was testimony from Dr. Avera.

Q. Okay. Did you listen to his deposition or participate in any way?

A. I did listen to portions of his deposition, Jon.

Q. And there was another document. I think it was referred to as an AUS publication. Does Florida Power & Light subscribe to AUS?

A. I do not subscribe to AUS. I don't know of anybody else that does subscribe to AUS, but there may be someone in the company that does that I am not aware of.

Q. You were asked questions about employee incentive packages previously. I know you kind of said here's the broad view, and I want to ask you just a couple of broad view questions if you can answer them.

Typically, the employee incentives, are they calculated on a percentage of the base salary?

A. I don't have that detail. Again, Kathleen

Hearing Exhibit - 00008450

Slattery would be much more appropriate to answer that question.

Q. So you wouldn't know if, per dollar, you know, the incentives -- you know, 20 cents of that dollar comes from incentives? You just don't know?

A. I don't know.

Q. And you wouldn't have any information about what percentage of FP&L employees meet their goals to receive incentive pay?

A. No, I do not.

Q. Okay. You were asked questions about retirement packages, reorganizations, and layoffs. I presume that you have had conversations within management, given the economic conditions, about retirement packages and layoffs, but you just have not finalized any plans. Is that a correct assumption?

A. The assumption would be that on a general basis, we discuss what's going on with each one of our businesses, and business unit leaders are requested to manage their businesses. But I can tell you that specifically we don't have any plans to have retirement packages or layoffs or changes in workforce or anything.

I hesitated before because I wanted to make sure that I was clear, that there may be something going on in the organization that has not bubbled up to me.

Hearing Exhibit - 00008451

But if it was a serious consideration, it would have bubbled up to me.

Q. Okay. You have in your testimony a lot in there about the natural events, hurricanes and tropical storms having an adverse effect on the company. You don't have any independent knowledge of that, do you, in terms of the likelihood of a hurricane hitting Florida as compared to, say, New Orleans or Mississippi or Georgia?

A. Actually, as part of Steve Harris's testimony, FPL witness Steve Harris, he does exactly that.

Q. And I guess my question was, in terms of your testimony, you're relying on Mr. Harris; right? You don't have any independent knowledge, do you?

A. No. I reviewed all of Mr. Harris's work, and in summary, it essentially shows that the highest occurrence for hurricanes is concentrated in the three large southeastern Florida counties of Palm Beach, Broward, and Miami-Dade.

Q. Okay. And the reason I'm asking the question, sometimes statements are hearsay that are made relying on others, and they're just being repeated, and I just wanted to make sure you don't have any independent basis for that. You're relying on Mr. Harris; correct?

A. I am relying on Mr. Harris.

Hearing Exhibit - 00008452

Q. Staff had asked you a question about meeting investor expectations pursuant to the earnings guidance for 2010, I think all things being equal, with an ROE of less than 12 percent. You could meet investor expectations based on your guidance information if the ROE was less than 12 percent, couldn't you?

A. Jon, I actually did not answer that question. My attorney indicated that we were unable to answer that question. I don't know all the legalese, but I'm sure that Mr. Anderson will repeat it for you. But I did not answer that question.

Q. I hear you. I heard some of it.

Do you know what 1 percent point, 100 basis points of ROE represents in terms of revenue requirements?

A. Yes. I believe that information is included in Mr. Barrett's testimony, and a 100 basis point change in the revenue requirements is approximately $130 million.

Q. So somebody could take that 130 million and make adjustments on the ROE and look at your projections and your projected earnings and answer that question, presumably; correct?

A. I'm -- just help me out, Jon. I'm sorry. Someone could take that 130 million and do what with it?

Hearing Exhibit - 00008453

Q. Sure. I'm sure you did an earnings forecast where you said earnings would be between X and Y.

A. We only did that for FPL Group. As I indicated before, we did not provide earnings guidance for our two large subsidiaries, NextEra Energy Resources and Florida Power & Light Company.

Q. I guess what I was trying to get at, if you assume everything else being constant and went in and said the difference between a 12 1/2 percent ROE and a 11 1/2 percent ROE is 130 million, 10 1/2 is 260, you could do calculations and determine whether -- if you had a 260 million spread one way or the other, whether that would still be within the projections that you provided to Wall Street? Do you understand?

A. I think I understand. This is the same question I think posed by Ms. Bennett, just a little differently, and so I'll answer it the same way.

What I have to do every quarter is, I have to gather information from our two large subsidiaries, in addition to others at the company, and based on a bunch of variables that might be happening at the two companies, including what fuel forecasts are of the unregulated entity, what O&M expectations are, what capital expenditure expectations are, I need to gather all of that information in order to be able to provide

Hearing Exhibit - 00008454

investors with some guidance.

And I indicated that for 2010, based on the economic uncertainty, based on everything else that was going on at the company, that at the FPL Group level, we have provided earnings guidance, but with a very wide range, a 40-cent range in adjusted earnings per share. And to put that number into context, I indicated that the range for 2009 was only 20 cents.

I mean, that's the process I go through at the end of every quarter to be able to get comfortable with affirming those for investors. But we did not provide separate earnings guidance for Florida Power & Light Company.

Q. Okay. What does a 40-cent range represent in terms of a bandwidth of potential dollars? Is it 100 million to 300 million, or 1 billion to 3 billion? Do you know.

A. Yes. Very roughly, 40 cents on an after-tax basis is about 160 to $170 million.

Q. Okay. Two more hopefully quick questions. You were asked about the capex number, the 16 billion number. Where would be the best place to find what all is included within that $16 billion capital expenditure program?

Are you there?

Hearing Exhibit - 00008455

A. I'm here. Just one other -- there's nothing nefarious going on. I'm trying to figure out where the heck it is. I was going to save you from listening to me asking my attorney a question. I'll be right back.

MR. MOYLE: Okay.

(Off the record briefly.)

MR. ANDERSON: Jon, this is Brian. If you're looking for the list of what the capex is, the fastest place for you to look, just for purposes of the case, look at FPL's response to OPC POD 14. There's a confidential attachment. If you look at that, that's where you'll find that. Okay?

MR. MOYLE: Thank you, Brian. I appreciate that.

BY MR. MOYLE:

Q. I thought you said previously that the majority, if not all, of the capital expenditures were on projects not involved with the regulated utility. Is that correct?

A. No. This is only Florida Power & Light Company.

Q. Okay.

A. This is only the regulated utility.

Q. Okay. I'll go dig that up in a little bit.

The final point of inquiry is, you had talked

Hearing Exhibit - 00008456

about a 600 million daily debt issue, and I think maybe you talked about tax-free at some point. Would you explain that, please?

A. Sure. We fund some of the projects that we've done, on a relatively inexpensive project, with public debt, and it's called tax-exempt debt. It's a little different than -- it's different than commercial paper, in that commercial paper is essentially unsecured.

The tax-exempt debt, though, in order to get very favorable financing rates, does not have long-term maturity. Substantially all of that 600 million dollars, which is included on our balance sheet, is refinanced on a daily basis, so investors that hold a portion of that $600 million on a daily basis can essentially put it back to the company, renegotiate a term, if you will, a new interest rate, and take it back for another day.

And the reason I was talking about that is because a portion of the $2.75 billion of credit facilities that we have would have to be available in case that debt cannot be refinanced on a daily basis. We would have to pay it back.

Q. Okay. Is that what they were referring to as overnight funds?

A. No. The commercial paper is generally what

Hearing Exhibit - 00008457

they refer to as overnight funds. I think there's a better description of what I'm talking about in our financial statements.

Q. Okay. And your credit facility -- I know in your testimony you talked about the credit tightening and lending institutions have restricted their lines of credit by 50 percent; correct?

A. Well, I'm going to have to look at my testimony. The 50 percent, I can't recall that off the top of my head. I do have a Schedule AP-4 -- maybe that's what you're referring to -- essentially that says that the amount of new credit facilities from 2007 to 2008 decreased substantially. And that's really because of the requirements of the banks that provide those facilities, and which still exists today. Banks are very concerned about making longer term agreements.

We were fortunate that we were in the position in 2007 to sign a very long-term, a five-year agreement. But for those entities that came up for renewal last year, as you can see from AP-4, most of those facilities were 364-day or one-year facilities as opposed to the five-year facility that we have.

Q. So you're not impacted, given the fact that you still have until 2012 on that long-term credit facility?

Hearing Exhibit - 00008458

A. That's right. That's the point I wanted to make before. When people talk about access to capital, there's the current access to capital, and there's the access to capital that we know in the very foreseeable future is coming our way, and that's a big one. Again, that facility gives us the ability to issue commercial paper, to hedge our fuel, and to also have this tax-exempt debt at very favorable rates to our customers.

Q. And your credit facility actually went up by 50 million, I believe, didn't it, 200 to 250?

A. Our credit facility is 2.75 billion.

Q. I'm sorry. I meant billion.

A. I believe at one point, Jon, during the last couple of years, it went from 2.5 billion to 2.75 billion, but that wasn't in the recent past. I'm not sure whether that's what you were referring or not.

MR. MOYLE: It was. Thank you for clarifying it.

That's all I have. Thank you for your time. I know it's been a long day, and I look forward to talking to you further at the hearing.

MS. BROWN: Brian, do you have some redirect?

MR. ANDERSON: No.

(Discussion off the record.)

Hearing Exhibit - 00008459

MR. MOYLE: FIPUG has two exhibits that they would like attached to Mr. Pimentel's deposition. The first one was already marked and is titled "Top Analysts' Forecasts of U.S. and Foreign Interest Rates, Currency Values and the Factors that Influence Them," Volume 28, No. 8, August 1, 2009.

And the next exhibit will be "Top Analysts' Forecasts of the U.S. Economic Outlook for the Year Ahead," Volume 34, Number 8, August 10, 2009.

(Deposition Exhibit Number 9 was marked for identification.)

MS. BROWN: All right. So now we've off the record again.

(Deposition concluded at 5:19 p.m.)

Hearing Exhibit - 00008460

CERTIFICATE OF REPORTER

STATE OF FLORIDA:

COUNTY OF LEON:

I, MARY ALLEN NEEL, Registered Professional Reporter, do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated; that a review of the transcript was requested; that my shorthand notes were thereafter translated under my supervision; and that the foregoing pages numbered 135 through 233 are a true and correct record of the aforesaid proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 20th day of August, 2009.

MARY ALLEN NEEL, RPR, FPR
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850) 878-2221

Hearing Exhibit - 00008461

ACCURATE STENOTYPE REPORTERS, INC.
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850)878-2221

August 20, 2009

BRIAN ANDERSON, ESQUIRE
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420

Dear Mr. Anderson:

Re: Petition for increase in rates by FPL
Docket No. 080677-EI

Enclosed is your copy of the deposition of ARMANDO PIMENTEL taken in the above matter on August 14, 2009.

Since reading and signing was not waived, please make arrangements with the witness to read your copy of the transcript and make any corrections on the errata sheet on the following page.

Please forward the completed errata sheet to Lisa Bennett for attachment to the original transcript and a copy to Lino Mendiola, Joseph McGlothlin, Tamela Perdue, and Jon Moyle. You should also attach a copy to your transcript.

Thank you for your cooperation in this matter.

Sincerely,

Mary A. Neel

cc: Lisa Bennett, Esq.
Lino Mendiola, Esq.
Joseph McGlothlin, Esq.
Tamela Perdue, Esq.
Jon Moyle, Esq.

Hearing Exhibit - 00008462

ERRATA SHEET

Under penalties of perjury, I have read the foregoing transcript of my deposition, pages 1 through 234, and hereby subscribe to same, including any corrections and/or amendments listed below.

DATE _____ ARMANDO PIMENTEL _____

PAGE/LINE	ERROR OR AMENDMENT	REASON FOR CHANGE

Reporter: Mary A. Neel - Date of Deposition: 08/14/09
Petition for rate increase by FPL - Docket No. 080677-EI

Hearing Exhibit - 00008463

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Deposition Transcript of Jacob Pous

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Florida Power & Light Company.	DOCKET NO. 080677-EI

TELEPHONIC DEPOSITION OF:	JACOB POUS
TAKEN AT INSTANCE OF:	The Florida Public Service Commission
DATE:	August 17, 2009
TIME:	Commenced at 3:10 p.m. Concluded at 4:25 p.m.
LOCATION:	Room 282D, Gunter Building 2540 Shumard Oak Boulevard Tallahassee, Florida
REPORTED BY:	JO LANGSTON Registered Professional Reporter

ACCURATE STENOTYPE REPORTERS, INC.
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Hearing Exhibit - 00008464

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(Appearing via telephone):
BERT GONZALEZ
JEFF POLLOCK

Hearing Exhibit - 00008465

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P R O C E E D I N G S

The following deposition was taken on oral examination, pursuant to notice, for purposes of discovery, for use as evidence, and for such other uses and purposes as may be permitted by the applicable and governing rules. Reading and signing of the deposition transcript by the witness is not waived.

* * *

MR. McGLOTHLIN: Why don't you have the notary administer the oath.

THE NOTARY: Please raise your right hand. Are you Jacob Pous?

THE WITNESS: Yes.

THE NOTARY: Do you swear to tell the truth?

MS. HARTMAN: I'm sorry. Can she speak up a little bit? We can't hear her.

(Off-the-record discussion)

THE NOTARY: Please raise your right hand. Are you Jacob Pous?

THE WITNESS: Yes.

THE NOTARY: Do you swear to tell the truth in this telephone deposition?

THE WITNESS: Yes.

THE NOTARY: Thank you.

WHEREUPON,

Hearing Exhibit - 00008467

JACOB POUS

the witness herein, having been first duly sworn, was examined and testified as follows:

DIRECT EXAMINATION

BY MS. HARTMAN:

Q Good afternoon, Mr. Pous. How are you today?

A I'm alive.

Q Okay. My name is Jean Hartman, and I'm an attorney for the Florida Public Service Commission, and I'll be asking you some questions this afternoon with regard to the testimony and discovery responses filed in Commission Docket 080677-EI, the FPL rate case.

Mr. Pous, you're familiar with your testimony in this docket, correct?

A I wrote it.

Q So you're familiar with it?

A I haven't read it for a while, but I'm familiar with it.

MR. McGLOTHLIN: Jean, before you get further, did someone else call in?

MR. POLLACK: Jeff Pollack joined.

MR. McGLOTHLIN: Okay.

MS. HARTMAN: Mr. Pollack, you're with FIPUG; is that correct?

MR. POLLACK: That is correct.

Hearing Exhibit - 00008468

MS. HARTMAN: You're an attorney, right?

MR. POLLACK: No, I'm not.

MS. HARTMAN: Oh, I'm sorry. You're the witness.

MR. POLLACK: Yes.

MS. HARTMAN: Is there anyone else new on the line?

BY MS. HARTMAN:

Q Mr. Pous, this is Jean Hartman. Will you please let me know if any of my questions are unclear to you or if you need me to restate them?

A Yes.

Q And if you need a break, you'll let me know, okay?

A Absolutely.

Q And you have a copy of your testimony before you for this?

A Yes.

Q And you also have Richard Clarke's rebuttal before you?

A Yes.

Q And I've also asked you to have a couple of administrative rules with you, and you have those, correct?

A Correct.

Hearing Exhibit - 00008469

Q Great. Would you please go ahead and state your full name and also give me your business address.

A My name is Jacob Pous. That's P-O-U-S. I go by Jack. My business address is 1912 West Anderson Lane, Suite 202, Austin, Texas, 78757.

Q And where are you employed?

A With Diversified Utility Consultants, Inc.

Q And would you please state your job title.

A Principal.

Q And, Mr. Pous, did you cause testimony to be filed in the FPL rate case, Docket No. 080677-EI, on behalf of the Office of Public Counsel?

A Yes.

Q Now, I have a couple of questions for you concerning the rebuttal testimony of Florida Power & Light Company witness Richard Clarke. Have you read witness Clarke's rebuttal testimony?

A Yes, I have.

Q Let me go ahead and refer you to page 51 of your direct testimony.

A Lines?

Q I'm sorry. Your direct testimony, lines 14 through 18. Would you let me know when you're there, please?

A You said 14 through 18?

Hearing Exhibit - 00008470

Q Right. Page 51, lines 14 through 18.
A I'm there.
Q Have you reviewed FPL's ten-year site plan?
A I have read it. I won't say I've read every word, but I have gone through it.
Q Have you asserted that FPL's ten-year site plan does not support its proposed retirement dates for steam-fired plants?
A Based on my review of the ten-year site plan and how they're normally put together, that's correct.
Q I'd like you to please now refer to page 5 of Clarke's rebuttal testimony, lines 9 through 15, and please let me know when you're there.
A You said page 5?
Q Right. Page 5, lines 9 through 15.
A All right. I'm there.
Q Mr. Clarke seems to -- would you agree that Mr. Clarke seems to state that your assertion is wrong?
A I think I know what you're talking about, but we may have different paginations, because what you referred me to doesn't address that.
MR. McGLOTHLIN: Jean, I think the reference is on page 4.
THE WITNESS: Yeah. What I see is page 4, lines 19 through 15.

Hearing Exhibit - 00008471

BY MS. HARTMAN:

Q I'm sorry, page 4. You're right. Page 4.

A Yes, I see where he says that, and I don't agree with what he's saying. I even wrote a question mark down by it because it doesn't make any sense. The logic behind a ten-year site plan is it has a ten-year planning horizon for purposes of its underlying basis. If it's a 2008 ten-year site plan, that would take you through, in theory, 2018.

The company's first retirement dates for its generating facilities are 2020, and as such, their projected retirement dates exceed the planning horizon utilized in the ten-year site plan.

Q Is that because the ten-year site plan does not have retirement dates shown for FPL plants?

A I don't recall seeing them, but I can't tell you with certainty at this point that I've looked through it and recall it. It's been a while since I reviewed it. But, again, I've looked at a lot of ten-year site plans for different utilities over the years, and they focus in on the ten-year period in which they're trying to present to any regulatory body associated with their operations.

And even if they use retirement dates for units in a ten-year site plan that fall outside the planning horizon, they always claim that that's a placeholder, so

Hearing Exhibit - 00008472

that the intention was not for a specific unit quite often, is what they say. It's more for a number of megawatts that they plan on having one way or another.

Q But it is your position that FPL's ten-year site plan does not support its retirement dates in the depreciation study; is that correct?

A Not when the retirement dates fall outside the planning horizon of the ten-year site plan.

Q Could you please refer to your testimony on page 56, lines 22 through 24?

A Yes.

Q And also on page 57, lines 1 through 2?

A Yes.

Q Have you recommended use of a ten-year life span for FPL's coal-fired generating stations and a minimum 50-year life span for the two large oil or gas-fired generating stations?

A I may have misheard your first statement. I thought you said ten-year life spans for coal units.

Q I'm sorry. Let me ask the question again. Have you recommended the use of a 60-year life span for FPL's coal-fired generating stations and a minimum 50-year life span for the two large oil or gas-fired generating stations?

A Correct.

Hearing Exhibit - 00008473

Q Could you please refer to your testimony at page 58?

A I'm there.

Q What life span are you recommending for FPL's combined cycle generating units?

A I'm not making any recommendation in this proceeding for a specific life span. I am recommending that the Commission order the company to make a detailed analysis of the best and longest utilization of combined cycles to be set forth in its next depreciation study. I do say and I do believe that the 25-year life expectancy relied upon by the company is artificially short.

Q Would you now please refer to page 7 of Clarke's rebuttal testimony.

A I'm there.

Q Does Clarke contend that you did not consider any of the unique circumstances relating to the operation, design life cycling, or maintenance of the plants?

A I know what he said, yes.

Q Do you agree that any of these plants could have unique circumstances related to the operations, design life cycling, or maintenance practices?

A In theory, almost every unit has some unique operating characteristics. I've heard this argument for

Hearing Exhibit - 00008474

several decades, maybe three decades, of why everybody's unit can't be compared to anybody else's unit. I've got companies with coal-fired units who say they're base-loaded in the 90, 92 percent, 93 percent range and, therefore, the additional wear and tear is more than any unit that cycles. Then I get the companies that cycle units and they say the opposite.

In reality, there is going to be wear and tear, there is going to be -- well, let me back up. One would expect proper maintenance. With proper maintenance, either with cycle or extended high capacity utilization of a facility such as a coal-fired plant, and future repairs and replacements as necessary, these plants can last, even with claimed unique circumstances, for 60 years or longer. It's not a function of physical aspects. It's a function of economic aspects.

Most utilities that I deal with, when we get down to the nitty-gritty, agree that from an economic standpoint it's worth putting the money into a large coal-fired generating facility to keep it operating because of the economic benefit of its low cost fuel.

Q Would you please refer to pages 53 through 55 of your testimony, where you identified some companies that use a 60-year service life for coal-fired generating plants.

Hearing Exhibit - 00008475

A I'm familiar with that.

Q Could you please also at the same time refer to page 8 of Mr. Clarke's rebuttal testimony, lines 9 through 14, where he asserts that there are a number of retired coal plants that have experienced life spans in the 30-year to 40-year range.

A Yes, I'm familiar with that.

Q Does Mr. Clarke's testimony change your recommendation of 60 years?

A No. It reinforces my recommendation and demonstrates the lengths the company may be stooping to in order to try and make the record not as clear as it should be.

Q And why is that?

A All right. The company has listed several power plants that have retired, and it looks at its average life expectancy. That's the equivalent of saying, okay, let's take people who were born in 1950 and let's see how many of those have expired by 1960. And so we know none of those people who expired reached an age of ten years old or older. If you took an average of those people and said the life expectancy of an individual born in 1950 was seven and a half years, it would be ludicrous on its face.

That's precisely what the company has done

Hearing Exhibit - 00008476

here. It's looked at only units that have retired, not units that have already exceeded those ages and are continuing to operate. There are many, many, many more generating units that are continuing to operate for periods of 50, 60 years or longer that haven't retired that are not reflected in Mr. Clarke's analysis or presentation.

In addition, some of these units are very old. Some of the units undoubtedly have some unusual characteristics associated with them that truly cause them to retire at an early age. And you can see that by, if you look at his exhibit, I believe it's CRC-3. First of all, you should note that it starts with ten megawatts. Ten-megawatt units are exceptionally small.

Now, granted, it's larger than ten megawatts, but who knows if we're not talking 11, 15, 20, 25 megawatts. Those units have different economic characteristics than a two, three, four, 500-megawatt coal-fired unit.

In addition, if you look at some of the items, if you look at page 2 of 11 on CRC-3 -- I'll give you a moment to get there. You will see the Celina Muni Utilities, and they list Celina Unit 4. It has a -- it had a life span of two years. That concluded in the retirement analysis. If anyone thinks that it is

Hearing Exhibit - 00008477

realistic to predict the life expectancy for the company's coal-fired units based on a database that only looks at retired units, some of which have lasted only two years, and that gives any kind of credence to the reasonableness of that projection, then I guess we have more than a -- I have more than a fundamental difference with that person.

Q Thank you.

A This is not representative data. This is not good analyses.

Q Mr. Pous, are you finished?

A Yes.

Q Thank you. Could I please refer you to Mr. Clarke's rebuttal testimony, page 9, lines 5 through 17?

A Yes.

Q Are you familiar with the Platts World Electric Power Plants Database?

A I do not have it. I believe I have seen it in a few other cases.

Q If you were to learn that the average age for retiring coal generating units is about 43 years and the average age for retiring oil and gas generating units is 44 years, would this affect your testimony regarding longer life spans?

Hearing Exhibit - 00008478

MR. McGLOTHLIN: Object to the form. Mr. Pous, if you understand the question, go ahead and answer it.

THE WITNESS: I understand the question. Probably based on this I would even push for longer life. This goes back to the same concept we just discussed for coal-fired units. This is a calculation of retired units only, not those units that are still in operation that have already lasted beyond periods of this time.

These are smaller units, older units. And if you go back to CRC-4, you can see the same type of situation that we discussed for the coal-fired units. We have some units 10, 12, 14 years old, life spans, that were retired. They could have been very old. They could have been very small. The economics associated with those are dramatically different. They may be in areas that were better suited for newer plants, and so they were torn down early.

These are not -- these would be the equivalent of what you might consider more the outliers in a database, but what we have here is only a database of outliers. These are not the units that are still living, still operating, still providing service and

Hearing Exhibit - 00008479

are lasting longer than this time frame.

But if you tell me that the equivalent of what you might call somewhat infant mortalities lasted for 42 to 45 years, that would tend to lead me to believe that for larger, more efficient coal-fired or even oil or gas-fired generating facilities, then I would expect longer life expectancies for the remaining units, the larger ones, greater than 50 years.

And I think that would be borne out by looking at those generating units that are lasting that long or are projected to last that long or longer by their owners, that haven't had an opportunity to last that long.

That's like saying how many 2005 Ford Focuses -- what's the average age for a 2005 Ford Focus if you only looked at those that have been thrown -- were in wrecks and were retired from service. You don't know that if the average age was three and a half years, that that tells you anything about the overall life expectancy of those cars that don't exhibit crashes during the early portion of their operations.

I'm done.

BY MS. HARTMAN:

Hearing Exhibit - 00008480

Q Mr. Pous, you've used an interim retirement rate in developing your proposed lives for production plant; is that correct?

A Yes.

Q And Mr. Clarke has used the life span technique. Is that also correct?

A No. We both used life span techniques. He used a truncated Iowa survivor curve approach for his interim retirement, and I used a numerical constant value for mine.

Q Okay. Well, is the difference between the two methods, is that how interim retirements are considered?

A You're going to have to rephrase your question.

Q Would you agree with me that the difference between the two methods we just discussed is how interim retirements are considered?

A Well, the difference between the two methods caused the difference between where Mr. -- part of the difference between where Mr. Clarke is and where I am in my recommendation.

Q Does an interim retirement rate assume a constant level of retirements occurring each year?

A Yes. For purposes of mathematical calculations, it takes the effective rate over a given time frame and it establishes the equivalent per-unit

Hearing Exhibit - 00008481

level that would occur on an annual basis. That's my method.

Q You talked earlier about an Iowa curve. Does an Iowa curve assume varied interim retirements as the account ages?

A It has a dispersion pattern that's different than a constant pattern, with the exception of one O1 curve. The other Iowa survivor curves have different dispersion patterns.

Q Is the difference between your approach and Mr. Clarke's approach, is the difference whether to assume a constant level of interim retirements over the life span or a level of interim retirements that varies with age?

A That's not the only difference, but that is a difference. The concept of the development of an actuarial analysis for plant -- the underlying concept of actuarial analysis, if you go to the actuarial science, is that you want homogeneous products in order to be analyzed in order to obtain realistic numbers and results. We use the Iowa survivor curve in conjunction with the actuarial approach on items that are not homogeneous.

Now, the degree of nonhomogeniality has a -- the greater the difference in homogeniality, the greater

Hearing Exhibit - 00008482

the uncertainty that one can place on the results of an actuarial analysis. In the case of production plant, the degree of variance within any given FERC account is dramatic. The example I gave in my testimony is you have pumps and motors on account 312 and you can also have a 600-foot-tall chimney at a power plant. The retirement forces associated with those two types of dramatically different plants are dramatically different.

And so if you run a -- you can run an actuarial analysis on anything you want and you can get a result. Is it an appropriate result, a realistic result? That's where you have to look at it and say, did I use the right model to get an answer. And what I'm saying is the reliance on a truncated Iowa survivor curve formed on production plant equipment and investment is not the appropriate way of doing it.

And if you look at what Mr. Clarke has done and his firm has done over the years, you will see dramatic swings between -- dramatic ranges in results by using this, which is exactly what you would expect when you have a model that's being applied to the nonhomogeneous type investment. You would expect to see very large ranges of results. And that should tell an analyst that there's something wrong with this process.

Q Mr. Pous, is the use of an interim retirement

Hearing Exhibit - 00008483

rate recognized by the National Association of Regulatory Utility Commissions?

A I haven't gone back and looked lately, but I think so. I know it was utilized exclusively probably in the fifties, sixties, seventies, and maybe even most of the eighties. I started seeing truncated Iowa survivor curves being proposed probably in the eighties, moving on to the nineties. I know Mr. Clarke relied on the approach that I've used up until probably I think 2003, 2004, maybe 2005, in that range.

Q Are both methods -- well, is Mr. Clarke's method as accurate as your method?

A I don't believe so.

Q Can you tell me why, please?

A His method assumes that the retirement rate reflected with a life curve combination will be indicative for going forward into the future. The data he relies upon utilizes older technology in general and creates a magnification of the impact of age that will occur into the future.

Now, if you have by any chance Mr. Clarke's exhibit to his testimony, if you look at Exhibit CRC-1, page 420, this is an example for account 321, nuclear structures and improvements. And if you have it in front of you, you will see that Mr. Clarke proposed, through

Hearing Exhibit - 00008484

his truncated Iowa survivor curve approach and his reliance on actuarial analysis, a 40-year average service life, with an R3 Iowa survivor curve. If you look at the Xs on the page, which represent the observed life table, which is real history, you'll notice the two of them really don't look anything alike.

And Mr. Clarke has utilized -- assumed that, you know, over the 60-year life that he's indicated, that his proposal would have almost all of the investment in that account having retired at one point due to interim retirement. Yet when we're approximately 36 years into the life, we haven't even gotten to about 8 percent retirement.

What he has done is utilized a method that allows him to force the remaining life to a lower level, artificially increasing service life -- I mean depreciation rates, when he has utilized, like I said, a method that's inappropriate. And even after utilizing an inappropriate method, he then chooses inappropriate selection, which, again, if you look at page 420, you can see the variance between his proposal and the actual retirement data. So even if you grant him the reliance on a truncated Iowa survivor curve, his selection process is, what's a nice word, not good.

So when you say is my process more accurate?

Hearing Exhibit - 00008485

Yes, I believe so, because I take into account the realization of what historical data has transpired and try and get a rate that will occur probably in the near-term future as still a reasonable rate. Depreciation studies will be redone in four years and we can revisit it. Mr. Clarke's effort to reduce the rate dramatically effectively captures much longer periods of time where he hopes there will be a much greater level of interim retirement.

The other way of seeing the fallacy of his approach is, as I said in my testimony, when you look at 22 years of historical retirement activity, which the company provided in its net salvage analysis, and you get a per-unit rate of retirement that's during the last 22 years and you compare that dollar level retirement rate to what he has proposed through his process, you find that he has effectively exploded the rate upward dramatically.

Now, he claims that's a function of the amount of time that will -- the age it will occur in the future, but you've got to be able to believe that the age is the only factor that impacts the level of interim retirement. And that's just a false premise, once again.

If you have Mr. Clarke's schedules in front of you, if you'll turn to page 423, three pages beyond that

Hearing Exhibit - 00008486

curve, and if you look at the observed life table set forth for account 322, under the middle column, retirements during age intervals, you'll see that the younger ages have much higher levels of retirement activity than the older ages. So age is not necessarily the driving factor.

Q So you don't believe that as a production plant ages, it is likely to experience increased interim retirements?

A There will be some of that also, but depending on the circumstances associated with what you're looking at. Here we're looking at nuclear plant. It was a new technology when it came online. We found out a lot of problems that occur with these plants. We're coming on with some combined cycles. We're probably going to have a few headaches there, too. And so you have a learning curve that comes into play also.

Yes, as things age and you use them, they do wear out and some of them do need to be replaced. I do not disagree with that. But the concept -- and my approach captures some of that. For example, my approach captures the high level of retirement activity that occurred during the early ages for account 423.

But what I don't do is I don't rely on a truncated Iowa survivor curve, which has a dramatic

Hearing Exhibit - 00008487

decline on a -- a dramatic declining slope in the level of the shape of the Iowa survivor curve as you get closer towards the average service life. Mr. Clarke is relying on that significant decline as his basis for reducing the remaining life noticeably for these accounts. And remember, the concept of an interim retirement analysis is to capture and do some fine-tuning to the assumed remaining life, not to make wholesale cuts in it.

Q Mr. Pous --

MR. McGLOTHLIN: Before you go further, for the clarity of the record, Mr. Pous, what was your reference, the complete reference? You said something about page 420, and I did not hear all of it.

THE WITNESS: I'm sorry. It was Exhibit CRC-1, page 423. The first one I mentioned was page 420 of that same exhibit.

MR. McGLOTHLIN: Excuse me, Jean.

MS. HARTMAN: That's fine. I'm glad you did that.

BY MS. HARTMAN:

Q Mr. Pous, could you please look at your Exhibit JP-1, page 3 of 19, and let me know when you're there.

A All right. I'm there.

Q And I'd like to go over your proposal for the

Hearing Exhibit - 00008488

Manatee station, account 311.

A Yes.

Q Unit 2. You're proposing for unit 2 an interim retirement rate of .0041 for account 311; is that correct?

A Yes.

Q And the remaining life you're proposing is 17.5 years, adjusted for interim retirements to 16.87 years; is that correct?

A The unadjusted life is 17.5, the unadjusted remaining life, and the adjusted remaining life is 16.87.

Q What is a resulting average service life for account 311?

A The total average service life?

Q Yes.

A I don't have that.

Q Mr. Pous, where in your accounting could one find the average service life?

A One would have to go probably in my reserve analysis calculation where I calculate the weighted age. You could probably do it that way and add that to the remaining life and get the total average service life.

Q Would you now please turn to your Exhibit JP-3.

A Yes.

Q Could you explain to me what this exhibit

Hearing Exhibit - 00008489

demonstrates?

A Okay. Mr. Clarke -- and it's really Gannett Fleming's approach, because Mr. Clarke calculated it the standard industry manner when he was at Southern California Edison. It's only since he came to Gannett Fleming that he changed the methodology and adopted theirs.

But what Gannett Fleming effectively does for remaining life calculations is it limits the -- it does two things. For remaining life it incorporates the impact of net salvage into the actual determination of remaining life. And, two, when it does its vintage weighting, it puts an artificial limitation on the amount of reserve that can be assigned to a vintage equal to the original cost.

Now, Mr. Clarke says in his rebuttal testimony that that's totally consistent with what FP&L does, and I beg to differ with that. If a plant is still in service, and even if it has, let's say, a 30-year average service life and it was 60 years old, the company would still be calculating depreciation on that 60-year-old gross investment. And it would have accrued much more than its original cost plus the impact of net salvage.

There is no limitation whatsoever in the quantification of monthly depreciation expense for a

Hearing Exhibit - 00008490

plant that's still in service.

Q Can I ask you to focus on column I for a minute?

A Okay.

Q Do you use direct weighting to calculate an account's composite remaining life?

A I don't know if it's called direct weighting. I think some people called it that. I can't tell you with any great certainty if it's called direct weighting or not.

Q Okay. And under your method, the composite average remaining life in this example would be 9.3 years as opposed to FPL's calculated 9.62 years; is that correct?

A I think mine, it says corrected dollar weighted is 9.62 and the company's was 9.3. Isn't that -- I'm reading the line numbers.

Q No. You're right. Thank you. So the difference between using the two methods is .3 year?

A On this particular example.

Q What impact will .3 year in remaining life have on the depreciation rate for an account?

A Well, if you take it in relationship -- give me a second. Let me find my calculator.

.32 divided by 9.3 is a 3.4 percent impact for

Hearing Exhibit - 00008491

that particular account.

Q Under group depreciation, some items within the group are expected to retire before the average service life and some are expected to retire after the average service life; is that correct?

A As long as you're not assuming a square curve.

Q Can you take a look at page 56 of your testimony?

A I'm there. Anyplace in particular?

Q I'm not sure. I think the line where you reference the NARUC Public Utility Depreciation Practices Manual.

A Yes.

Q Under the vintage group procedure, is the depreciation rate applied to the total surviving balance of the account?

A Yes.

Q I'm going to change gears now. Can you tell me what the purpose of depreciation is?

A To allow the company the recovery of its capital over the useful life of the facility so that customers, in theory, who receive the benefit of the plant that's being consumed in service value pay for that consumption.

Q And the matching of recovery to service period

Hearing Exhibit - 00008492

is often referred to as the matching principle; is it not?

A I would call it that.

Q If the recovery period is shortened or lengthened due to a regulatory mandate, does the change in recovery period still match the period the plant is servicing the public?

A Repeat your question, please.

Q If the recovery period is shortened or lengthened due to a regulatory mandate, does the change in recovery period still match the period the plant is serving the public?

A It could.

Q If company planning dictates a shorter life than currently prescribed, would such a change in the recovery period still match the period of service?

MR. McGLOTHLIN: I'm sorry. I need to hear that question again, please.

MS. HARTMAN: Okay.

BY MS. HARTMAN:

Q If company planning dictates a shorter life than currently prescribed, would such a change in the recovery period still match the period of service?

MR. McGLOTHLIN: I'm going to object to the form. Can you illustrate more specifically the kind

Hearing Exhibit - 00008493

of planning that would lead to that?

MS. HARTMAN: It's a hypothetical.

THE WITNESS: Do you want me to answer?

MR. McGLOTHLIN: If you understand the question, Mr. Pous.

THE WITNESS: I'll put it in my terms. If the company has -- let's say current life span for something or its life expectancy is another ten years, the company comes up with a plan that says I'm only going to let it live seven years, if the company implements that plan and forces the retirement at seven years and had changed its depreciation, then that would be appropriate.

Now, that doesn't go to the concept of whether the decision was prudent to shorten the life to seven years. But if the company has a plan and it enforces its plan, then in theory that's appropriate, absent the prudence argument, as I said.

But if the company has a plan and there's no necessary follow-through because it's been demonstrated that historically the company has many plans that haven't turned out to be accurate, then simply claiming that the company has a plan gives it no credence whatsoever.

Hearing Exhibit - 00008494

BY MS. HARTMAN:

Q Okay. Assume that the planning is prudent.

A All right. Even if it's prudent, if the concept comes that the company has made other plans historically -- remember, plans are in theory dictated to be forward-looking. In other words, you're doing a forecast. Forecasts are, not always, but quite often inaccurate.

If the company has been demonstrated to be inaccurate in its planning process historically, what credence do you assign to the current plan that it says is its basis for making a modification? You investigate it, you see if you can agree with it, if it's got problems. And if you don't have major problems with it, then you let it be implemented.

You can still assume it's prudent, even if the company did it, one way or the other, but that doesn't make it right.

Q Now, if the recovery period is established as something shorter or longer than the period the plant will be providing service to the public, is this in conflict with the matching principle?

A In theory, yes, but there will always be some conflict because you cannot predict the future with accuracy, perfect accuracy.

Hearing Exhibit - 00008495

Q What would the outcome be if the investment isn't recovered through depreciation at the time of retirement?

A You mean if there's remaining balance to be recovered?

Q Yes.

A Then what I've seen regulatory commissions do, twofold. One is to roll in the under-recovery into another account in the same function and recover it over that remaining life. Other times, regulators have come along and identified short amortization periods for the remaining unrecovered balance.

Q And a negative reserve translates into a positive rate base component that the company is allowed to earn a return on; is that correct?

A It recognizes that there was plant unrecovered, it becomes a component of rate base, and they do earn a return on it, yes.

Q And is it correct that in this case the positive rate base components relates to plant that is no longer in service but has retired and was not fully recovered?

A Under your example, yes.

Q Would the company continue to earn a return on plant that is no longer in service until the negative

Hearing Exhibit - 00008496

reserve is corrected?

A Yes. Under your theoretical assumptions here, if there is an unrecovered balance once an item of plant has retired, and assuming it's not group plant, you know, it's an individual item, then yes, there would be still identifiable levels of rate base associated with the negative reserves.

Q Ideally, should depreciation rates be revised as a need for revision is perceived?

A In theory, yes, but there needs to be a matching with rates in order to be proper in matching the matching principle for ratemaking purposes.

Q Please refer to page 43 of Mr. Clarke's rebuttal testimony, lines 1 through 7, where he asserts that service lives between companies can vary due to such things as location, maintenance practice, that section.

A Forty-three, lines what?

Q Lines 1 through 7.

A All right. I'm there.

Q Would you agree that Gulf Power Company, Tampa Electric Company and Progress Energy Florida are all located in Florida?

A To my knowledge, yes.

Q Based on your knowledge, would you expect that the maintenance practices of these three companies would

Hearing Exhibit - 00008497

be similar?

A No.

Q Why is that?

A Because I've seen maintenance practices different at different utilities within the same state. The location within a state does not dictate identical practices.

Q Would you agree that these three companies are each subject to similar state commission regulations?

A Yes.

Q Are all three companies subject to similar weather conditions?

A No.

Q Why do you say that?

A Well, I lived in Florida, Orlando for ten years, and I've been to the Panhandle quite often, and there is a difference in temperature, humidity. Well, those are the two main weather items. If you live on the coast, you may have some more corrosive activity. If you live inland, you don't have as much. There are differences in weather within the state of Florida. Florida is a rather long state, running north to south and east to west.

Q Well, would you expect these three companies to have similar accounting practices and continuing property

Hearing Exhibit - 00008498

records?

A I used to think that when I first started out, but it's been shown that too many companies interpret the Uniform System of Accounts in different manners that I no longer believe that utilities practice common accounting.

Q Would you --

A There's too many examples where they don't. They should in theory. But, remember, the Uniform System of Accounts is a general guideline, very broad and general, and there's a lot of discretion on the part of the utility in making decisions. That's when they make decisions at a high level. Then you have individuals at much lower levels in the accounting department who make interpretations that may not follow the thought process of the upper management. So, yes, I disagree that they all follow the same accounting practices.

Q Would you expect that the three companies would be subject to similar environmental laws and disposal costs?

A Within the -- and disposal costs?

Q Yes.

MR. McGLOTHLIN: Please repeat the question, Jean.

BY MS. HARTMAN:

Q Would you expect that these three companies

Hearing Exhibit - 00008499

would be subject to similar environmental laws and disposal costs?

A Environmental laws, I would say yes, because they're all within the same state and they're all within the United States. As far as disposal costs, no. They can vary.

Q Mr. Pous, have you compared FPL's proposed net salvage parameters with those proposed by Progress Energy Florida in Docket No. 090079-EI, which is the current Progress rate case docket?

A If I have done it, it's been, you know, just glancing at it. I made no specific effort to do that.

Q Have you compared FPL's proposed net salvage parameters with those proposed by Gulf Power Company in Docket No. 090319-EI, which was Gulf Power's 2009 depreciation study docket?

A No.

Q And have you compared FPL's proposed net salvage parameters with those approved by the Commission in 2007 in Tampa Electric Company's last depreciation study?

A No.

Q Barring some unique circumstances or conditions, would you expect that FPL, Gulf Power, Progress and Tampa Electric Company would incur similar

Hearing Exhibit - 00008500

removal cost and realized gross salvage associated with retirements?

A No.

Q Why is that?

A Again, it's the concept that the Uniform System of Accounts is broad. Individuals at each individual company make determinations that can be dramatically different and have dramatic impacts on the accounting for depreciation-related transactions or for plant additions and retirements. I have seen too many companies that account for things -- the same transaction noticeably different. And I wouldn't expect that to be really any different between utilities within Florida.

Q Can you tell me, what does cost of removal typically consist of?

A It depends on the circumstances. Do you want to give me a more specific example?

Q Well, could labor, could that be a cost of removal, labor?

A Yes.

Q Could transportation be a cost of removal?

A Depending if it's associated with a replacement activity.

Q What about overhead?

A Yes, you would normally expect that because you

Hearing Exhibit - 00008501

have labor associated with it, to the extent you have cost of removal.

Q What other costs might one expect?

A Well, normally you can have vehicle expense possibly, and all of these depend on the accounting and the circumstances in the field, but labor expense, vehicle expense, material expense and potentially disposal expense. Those would be the costs. And you were just asking on the cost side, right?

Q Right.

A Okay. And the overheads that go with those. Normally, you might find that the overheads for vehicles are rolled into a clearing account.

Q Has FPL provided any information explaining why its removal costs have increased in the recent years?

A No. In fact, Mr. Clarke's study is pretty devoid of any explanation of anything.

Q If I could ask you now to refer to Florida Administrative Rule 25-6. --

A 0142 or 0436?

Q 0142.

A Okay.

MS. HARTMAN: Joe, this is Jean. I apologize. This is not one that I asked, that I sent over.

THE WITNESS: 0142?

Hearing Exhibit - 00008502

BY MS. HARTMAN:

Q Right.

A I still have it.

Q Okay, great.

MR. McGLOTHLIN: If you'd give me a minute, I'd like to have it in front of me.

MS. HARTMAN: Okay. And I apologize.

MR. McGLOTHLIN: That's all right. I can just pull it up on the screen here. 0142?

MS. HARTMAN: Right. 25-6.0142.

MR. McGLOTHLIN: Okay. May I ask in what capacity you're asking him questions about the rules? I would pose an objection to anything that calls for a legal conclusion. But if you're asking him, as somebody who works in the field, what his understanding is, I don't have an objection to that.

MS. HARTMAN: I think we're going to ask him, as part of his testimony, did he look at the Commission rules.

MR. McGLOTHLIN: All right. Go ahead.

BY MS. HARTMAN:

Q Mr. Pous, as part of preparing for your testimony in this case, have you reviewed some Florida administrative rules?

A I have read these rules in the past.

Hearing Exhibit - 00008503

Q Would you agree that Florida -- that the Commission has rules regarding depreciation study requirements?

A These are rules that would appear to apply to those, yes.

Q Would you agree that the depreciation study rules require that the life and salvage factors being proposed must be explained and justified?

MR. McGLOTHLIN: I'll just state my objection one time, that he's not here to provide legal conclusions, but if you want to ask him his technical understanding, I don't object to that.

MS. HARTMAN: And can I say for all questions going forward where I reference the rules, it's for a technical understanding and not a legal conclusion?

MR. McGLOTHLIN: Thank you.

THE WITNESS: Do you want to repeat your question?

BY MS. HARTMAN:

Q Sure. Would you agree with me that the depreciation study rules require that the life and salvage factors being proposed must be explained and justified for when a change is warranted?

A I believe there are portions of the rules, I'm

Hearing Exhibit - 00008504

not sure if it's just this one, but I think those -- I would have guessed that 6.0436 would address that also. But in addition, the company is required and I think the Florida rules require the following of the Uniform System of Accounts. And I believe there is a provision within the Uniform System of Accounts that requires depreciation studies to be performed and explained and documented.

Q And the explanation and justifications, should they include factors such as planning, growth, technology and physical conditions?

A Those sound familiar, from what I have read in the rules, but they should include definitely more than that.

Q Do you know if the Commission has rules addressing accounts and sub-accounts to use in the design of depreciation rates?

A I believe it's a minimum of that set forth in the Uniform System of Accounts.

Q Do you know if the Commission's subcategorization rules require each account of each unit within each steam plant site to be stratified in accord with the potential life patterns of the given strata?

A I believe so. I think that's in Rule 6.04361.

Q If I could ask you to please refer to pages 160 to 163 of your direct testimony, and in particular the

Hearing Exhibit - 00008505

section where you address the net salvage for account 364.

A Okay, I'm there.

Q On page 163, lines 16 through 24, you discuss a proposed net salvage of negative 60. Can you walk me through the steps, how you kind of determined that your proposal provides seven times the average level of negative net salvage experienced over the past 22 years?

A Okay. Give me a second.

MR. McGLOTHLIN: Jean, I need your reference again, please.

MS. HARTMAN: Okay. You need the page or do you want me to just repeat everything? It's page --

MR. McGLOTHLIN: Just the page number.

MS. HARTMAN: Page 163, line 16 through 24.

MR. McGLOTHLIN: I have it. Thank you.

MS. HARTMAN: Sure.

THE WITNESS: Let me see if I can duplicate this calculation. Okay. If you look at Exhibit CRC-1, page 573, you'll find that over the last 22 years that's relied upon in the company's database, it set forth $83,154,387 of retirement. It incurred that over the last 22 years. So if you take that amount and divide by 22, you get an average of $3,779,745.

Hearing Exhibit - 00008506

Now let me go find the current plant balance that the company is proposing in this account. And that we should be able to find on my Exhibit JP-1. Okay. Account 364, as of 12/31/09, has $878,114,186. If I multiply that times .6, I get a total of $526,868 -- I'm sorry -- $526,868,512.

I proposed a remaining life of 30.56, which I believe is longer than the company's remaining life, but let's just get a rough idea using my remaining life. If you divide that number by 30.56, you get 17.24 million. That compares to the 3.7, or 3.8 million that the company experienced historically. If you divide through, that's about five times. If you use the company's remaining life and perform the same calculation, I believe you will come out with seven times.

Is that clear enough?

BY MS. HARTMAN:

Q If you could hold on for a second. Yes. Thank you.

A Okay.

Q In calculating the remaining life depreciation rates based on your proposed life and salvage parameters, did you adjust the reserve to recognize the corrective measures you are recommending?

Hearing Exhibit - 00008507

A No. I tried to stay in compliance with the Commission rules.

Q In calculating the theoretical reserve for production plant, what inputs did you use for the remaining life and average service life?

A I did a dollar weighted age and added that to the calculated remaining life to get the reserve ratio. So, in other words, I went back to every single vintage of addition by account, by unit, by station and calculated the dollar-weighted age of those remaining plant balances, to give me a weighted age overall for the account, and I relied on the projected remaining life and divided through to get the reserve ratio and then applied that through the normal one minus the reserve ratio to get to the assumed theoretical reserve.

Q Was the average service life, you used the overall life span without considering interim retirements?

A No, I didn't use the overall life span. I used the age for the remaining investment as of this point in time, which is different from the life span.

Q So you used the age plus the remaining life?

A Yes, to give me the dollar weighted overall life span, as you might characterize it. In other words, if an item of plant was put in in 1950 and assumed to

Hearing Exhibit - 00008508

have a 50-year life at the beginning, I didn't come up with a 50-year life span because I know that some of the plant has not lasted that long and has been replaced. So if you look at the current age of the investment, some of which would have been put in, under my example, in the 49th year, the life span of 50 years is excessive in comparison to the age of the remaining investment.

Q Okay. If I could have you turn to your testimony on page 184.

A Oh, that's the end.

Q Lines 23 to 24.

A The very end.

Q Yes. Could you read those two lines, lines 23 and 24, to me?

A All right. I'll put it in context by reading line 22 first.

Q Okay.

A "Does this conclude your testimony," is the question. The answer is, "Yes. However, to the extent I've not addressed a method, value, issue, et cetera, it should not be assumed that I am accepting or endorsing that method, value or issue."

Q Okay. And that is still correct?

A Absolutely. And so when Mr. Clarke says in his testimony, rebuttal testimony that I agreed with him in

Hearing Exhibit - 00008509

Nevada, he's wrong because I have the same wording in Nevada. Just because I don't address something doesn't mean I'm in agreement with it.

Q And let me ask you this last question. Do you agree with any of FPL's proposal for average service life or net salvage for any account?

A I did not state that I agreed or disagreed with the number of them. I did not give an opinion on them, because sometimes the adjustment, even though it may be warranted, is too small and I wouldn't do it. So I'm not stating whether I'm in agreement or disagreement. I just didn't make an adjustment.

Q Mr. Pous, are there any that you agree with?

A At this point I haven't gone and looked at it from that standpoint, so I can't tell you.

MS. HARTMAN: Okay. Well, I don't have any more questions for you. Thank you for your time.

THE WITNESS: You're more than welcome.

MR. McGLOTHLIN: I may have just one follow-up question.

CROSS-EXAMINATION

BY MR. McGLOTHLIN:

Q Mr. Pous, you recall the series of questions on the subject of whether utilities within Florida would have similar maintenance regimens?

Hearing Exhibit - 00008510

A Can you repeat that? You broke up a little bit.

Q If you'll recall, staff counsel asked you several questions on the subject of whether utilities located in Florida would be expected to have similar maintenance routines or regimens. Do you recall that?

A I thought it was life and salvage parameters.

MS. HARTMAN: Joe, we can -- I'm trying to look at my questions, too.

MR. McGLOTHLIN: Well, I think we've encountered one of the complications of the multistate telephone deposition. I'll withdraw that question. Let me just look at a couple of notes here to see if I have anything else.

MS. HARTMAN: Joe, I found the question, I think, if you want me to ask it again.

MR. McGLOTHLIN: What do your notes say about it?

MS. HARTMAN: I asked -- I think I referred him to page 43 of Mr. Clarke's rebuttal testimony, lines 1 through 7, and I asked him if all the three companies were located in Florida and, I believe, if the maintenance practice for all three companies would be similar. I think that's the one you were getting at.

Hearing Exhibit - 00008511

MR. McGLOTHLIN: Yes.

MS. HARTMAN: Okay. And I think my question was: Based on your experience, would you expect that the maintenance practices of these three companies would be similar?

BY MR. McGLOTHLIN:

Q Mr. Pous, do you recall that series of questions?

A Looking at page 43, there were a series of items associated with what would differ when you're making comparisons with other utilities, that you have to take into account that there's difference in location, maintenance practices, past accounting practices and so forth. So, yes, maintenance practices was one of a series.

Q You agreed with staff counsel that utilities within Florida would be subject to similar state regulatory requirements. Do you recall that question and answer?

A Yes.

Q Would the fact that the regulatory regulations are similar lead you to conclude that the maintenance practices are also necessarily similar?

A Not necessarily.

MR. McGLOTHLIN: Let me look at a couple of

Hearing Exhibit - 00008512

notes, please.

BY MR. McGLOTHLIN:

Q Mr. Pous, staff counsel asked you a hypothetical under which you were asked to assume that a utility plans to retire a plant prior to its full life expectancy. Do you recall that question and answer?

A Vaguely, yes.

Q In your experience, do utilities typically plan to retire units prior to their full life expectancy?

A No. Normally what my experience has been is utilities keep expanding the life expectancy for their investment as they gain more information, and the historical data clearly indicates that longer life expectancy is occurring. And so they've been extending lives for power plants -- and not just power plants. You'll find that if you look at transmission and distribution plant also, you'll find longer average service lives being projected by utilities in general than was the case back in the sixties, seventies and even eighties.

MR. McGLOTHLIN: I have no further questions.

MS. HARTMAN: Thank you. We don't either. So I guess this deposition is concluded. Thank you.

Is Mr. Pous going to want to read? Is he going to need to read the transcript?

Hearing Exhibit - 00008513

MR. McGLOTHLIN: Yeah, I think so, especially because of the long distance nature, we'll want to read and sign.

(Whereupon, the deposition was concluded at 4:25 p.m.)

Hearing Exhibit - 00008514

CERTIFICATE OF REPORTER

STATE OF FLORIDA)
COUNTY OF LEON)

I, JO LANGSTON, Registered Professional Reporter, certify that the foregoing proceedings were taken before me at the time and place therein designated; that my shorthand notes were thereafter translated under my supervision; and the foregoing pages number 1 through 51 are a true and correct record of the aforesaid proceedings.

I further certify that I am not a relative, employee, attorney or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 19th day of August 2009.

_____

JO LANGSTON,
Registered Professional Reporter
1-800-934-9090
850-828-2221

Hearing Exhibit - 00008515

ERRATA SHEET

PAGE	LINE	CORRECTION
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Signature Date

Deposition of JACOB POUS taken on August 17, 2009.

Hearing Exhibit - 00008516

ACCURATE STENOTYPE REPORTERS, INC.
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850) 878-2221

August 19, 2009

JOSEPH A. McGLOTHLIN, ESQUIRE
Office of Public Counsel
111 West Madison Street, Room 812
Tallahassee, Florida 32399-1400

RE: Deposition of Jacob Pous

Dear Mr. McGlothlin:

Enclosed is your copy of the above deposition. As your witness did not waive reading and signing, please make the necessary arrangements for the witness to read your copy, noting any corrections on the errata sheet which I have attached as the last page of the deposition, and date and sign the errata sheet.

Please forward the original signed and dated errata sheet to Ms. Hartman. Thank you for your assistance in this matter.

Sincerely yours,

JO LANGSTON, Court Reporter

cc: Jean E. Hartman, Esq.

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Deposition Transcript of
Art Stall
(See CD for Excel exhibits 1 and 2)

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080677-EI

In re: Petition for increase in rates by Florida Power & Light Company.
_____/

TELEPHONE DEPOSITION OF: ART STALL

TAKEN AT THE INSTANCE OF: The FPSC Staff

DATE: August 12, 2009

TIME: Commenced at 1:29 p.m.
Concluded at 2:24 p.m.

LOCATION: 2540 Shumard Oak Boulevard
Tallahassee, Florida

REPORTED BY: MARY ALLEN NEEL, RPR, FPR
Notary Public, State
of Florida at Large

ACCURATE STENOTYPE REPORTERS, INC.
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Hearing Exhibit - 00008518

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ALSO PRESENT:

LISA FUCA
CLARENCE PRESTWOOD
SABRINA SPRADLEY

Hearing Exhibit - 00008519

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STIPULATIONS

The following deposition was taken on oral examination, pursuant to notice, for purposes of discovery, for use as evidence, and for such other uses and purposes as may be permitted by the applicable and governing rules. Reading and signing of the deposition transcript by the witness is not waived.

* * *

MS. BROWN: Mitch, I think we have things worked out now, and we can probably figure out who's on the line and then get started. You have a notary with you; right?

MR. ROSS: Yes. Do you want me to do a roll of who's here?

MS. BROWN: Yes, I do.

MR. ROSS: This is Mitch Ross. I'm counsel for FPL. Art Stall, the witness, is here. Also from FPL are Sabrina Spradley, Lisa Fuca, and Jo Forbes is our notary.

MS. BROWN: And with me here at the Commission I have Clarence Prestwood.

Patty, how about you?

MS. CHRISTENSEN: Patty Christensen for OPC.

MS. BROWN: Jon, are you there? Jon Moyle? Well, he was on before.

Hearing Exhibit - 00008521

MR. MOYLE: Are you looking for me?

MS. BROWN: Yes.

MR. MOYLE: Okay. I had you on mute. Jon Moyle on behalf of FIPUG, and I was able to reach Mr. McWhirter, and he should be joining as well as counsel for FIPUG.

MS. BROWN: John, was that you?

MR. McWHIRTER: Yes, ma'am.

MS. BROWN: Well, I guess we can get started then. Sorry for the mix-up. Will the notary swear the witness in?

(Witness sworn by the notary.)

MS. BROWN: The court reporter informs me that someone has a BlackBerry that's too close to the phone, and that's causing some buzzing noises on our end. So if you're the guilty party, move your BlackBerry, please.

MR. ROSS: Do you have a fax number where you would like the certificate sent to, Martha?

MS. BROWN: Yes, I sure do. It's my fax number, (850)413-6188.

MR. ROSS: (850)413-6188?

MS. BROWN: Yes. That will be great. Thanks.

MR. ROSS: That's Martha Brown?

MS. BROWN: Yes.

Hearing Exhibit - 00008522

MR. ROSS: Okay. We'll send that right away. Thank you.

Thereupon,

ART STALL

was called as a witness and, having been first duly sworn, was examined and testified as follows:

DIRECT EXAMINATION

BY MS. BROWN:

Q. Mr. Stall, finally, good afternoon.

A. Good afternoon.

Q. Would you state your name and business address for the record, please?

A. My name is John Arthur Stall. What is our address here? P.O. -- hold on one second. 700 Universe Boulevard, Juno Beach, Florida, 33408.

Q. By whom are you employed and in what capacity?

A. Florida Power & Light Company, president of the Nuclear Division.

Q. As president of the Nuclear Division, I want to ask you a couple of questions about that business unit and its employees, and then I'm going to ask you a variety of questions about the spent nuclear fuel settlement and associated issues just to clarify some of your testimony.

But first to the nuclear business unit and its

Hearing Exhibit - 00008523

employees. How many employees do you have in this unit?

A. Okay. Bear with me for a moment while I look through our data.

Q. Sure?

A. Currently we have on the order of 1,956 employees.

Q. Okay. Do you happen to know the percentage increase in average annual total compensation per employee for the years 2007 and 2008 for your unit?

A. No, I do not.

Q. Could you get that information for us?

A. I'm certain we could get that, yes.

Q. All right. We'll have that be Late-filed Exhibit 1, percentage increase in average annual total compensation per employee for 2007 and 2008.

And while you're at it, I think my next question was projected increase in annual total compensation for 2010 and 2011. And I assume you don't have that either, and maybe we could do it all in one.

A. I think that's the best approach.

Q. All right. Great.

MR. ROSS: Okay. So that will all be consolidated as Late-filed 1?

MS. BROWN: Yes.

MR. ROSS: Okay. Got it.

Hearing Exhibit - 00008524

(Late-filed Deposition Exhibit Number 1 was identified for the record.)

BY MS. BROWN:

Q. Now, I'm not sure you know the answer to this question either, but I'm going to ask it, and maybe you do. What percent of the employees in your business unit who are salaried employees will receive overtime this year?

A. I do not have that information either.

Q. Well, shall we combine this into Late-filed 1 as well, Mitch?

MR. ROSS: Well, I guess I would -- maybe you should ask the witness. I'm not sure that's something that can be --

THE WITNESS: It's not that definitive.

MR. ROSS: You're asking the witness to predict whether a particular employee is going to work overtime in any particular year?

MS. BROWN: Well, we can do it -- you're right. That's a little difficult.

MR. ROSS: If your question is -- you're asking us what happened in the past?

MS. BROWN: Yes. We could do 2007 and 2008.

MR. ROSS: Do you have that data?

Okay. Again, the data request is the

Hearing Exhibit - 00008525

percentage of employees, just percentage of salaried employees that were paid overtime, any amount of overtime in 2007 and 2008.

MS. BROWN: Yes, that would be good.

MR. ROSS: So that will be Late-filed 2, or do you want to put this all in one?

MS. BROWN: I was thinking we could do it all in one.

MR. ROSS: It doesn't matter.

MS. BROWN: Let's just do it all in one. There will be those three parts to it.

MR. ROSS: All right.

BY MS. BROWN:

Q. All right. Mr. Stall, does FPL or FPL Group have any plans to outsource or contract out any work at your unit currently performed by FPL employees, let's say in the next six months to two years, that you're aware of?

A. Not that I'm aware of, no, not at this point in time.

Q. Have you participated in any discussions with other management within FPL or FPL Group concerning any possible downsizing or reorganization within the companies?

A. No. My discussions have been confined to the

Hearing Exhibit - 00008526

Nuclear Division only, and we have not had any discussions regarding downsizing.

Q. Okay. Now on to some other questions about spent nuclear fuel. Do you have your testimony with you, your direct testimony?

A. Yes.

Q. Could you turn to page 31, lines 5 through 12?

A. All right.

Q. Does FP&L currently pay to DOE a fee of $1 per megawatt-hour of net nuclear generation for disposal of spent nuclear fuel?

A. That's correct.

Q. And what's the legal basis for that fee? Does that charge stem from federal law, like the Nuclear Waste Policy Act?

A. That's correct.

Q. Now, on page 33 of your testimony, lines 10 through 22, you mention neutron-absorbing storage rack inserts. Is the use of these storage racks at Turkey Point also known as reracking?

A. No.

Q. Can you explain?

A. Reracking is a physical modification to the plant, where the nuclear power plant would remove existing fuel racks from the spent fuel pool and

Hearing Exhibit - 00008527

typically would install new spent fuel storage racks that are able to hold more spent nuclear fuel in a given area.

Q. Okay. Well, could you describe for me a little bit more what a neutron-absorbing storage rack insert is?

A. The context of the discussion on page 33, lines 10 through 12, pertains to a phenomenon that is occurring in the industry called Boraflex degradation. Boraflex is a material that is used in spent nuclear fuel storage racks to absorb neutrons from the spent nuclear fuel that is in the spent fuel storage area. And what is happening in the industry as these racks have aged is that this Boraflex is beginning to degrade or break down, and when that happens, they're absorbing less neutrons, which is not a good thing, and so we're required to take remedial action. And we're looking at using some inserts -- I believe they're called Metamic inserts -- which is the most efficient and cost-effective way to regain that neutron absorption capability in the spent fuel pool.

Q. Okay. On page 41 of your testimony, if you want to flip to that, you discuss the actions the Nuclear Business Unit has taken in response to the recent economic downturn. Since filing your testimony,

Hearing Exhibit - 00008528

has the Nuclear Business Unit taken any additional actions in response to the recent economic downturn that are not discussed in your testimony?

A. No. I think that that question and answer on page 41 pretty well summarizes at a high level the actions that we have been taking. We're always taking a look at any vacancies that occur, can we double up, can we defer projects in order to deal with the economic downturn that's discussed in that testimony. So I would say there's nothing additional beyond what's already documented there.

Q. Now, do you have FPL Group's 10-Q filing with the SEC with you?

A. I do.

MR. ROSS: Martha, could you specify which 10-Q you're asking about?

BY MS. BROWN:

Q. Well, we're going to ask about the March 31, 2009.

A. I have that.

Q. And the June 30 of 2009.

A. I have that as well.

Q. Well, that's all we need then.

On page 26 of that 10-Q filing for March, in the paragraph beginning with "In March 2009," there's a

Hearing Exhibit - 00008529

discussion concerning a settlement agreement related to damages caused by the U.S. Department of Energy's failure to dispose of spent nuclear fuel from FPL's and NextEra Energy Resources' nuclear plants. And according to that document, FPL established 153 million receivables, of which 100 million was for FP&L; is that correct?

A. That's correct.

Q. Can you describe the difference between the 100 million amount for FP&L discussed in the first quarter 10-Q and the figure of 77.1 million discussed in the response to South Florida Hospital and Healthcare Association's Fifth Set of Interrogatories, Number 237?

A. I believe I can, and in order to do that, I sort of need to walk through this step by step.

Q. Please. That would be great.

A. Keep in mind as we do this that the $77.1 million in damages refers to the time period ending December 31st of 2007. That's important, and you'll see why as we go through this.

So let me start with the March 31, '09 10-Q discussed, as you indicate, the $100 million receivable for FPL, less a $5 million liability for the joint owners' portion, for a net receivable of 95 million.

In the June 30th, '09 10-Q, we discuss the

Hearing Exhibit - 00008530

cash payment that was received of 82 million for FPL. Also, we discuss in there that an additional 30 million, of which 18 million pertains to FPL, is pending.

So we have a total cash payment received for damages through December 31st of '07 of 82 million, less the joint owners' portion, which nets out to the 77 million that we were talking about. The difference between the 95 million and the 77 million, which is $18 million, is simply the pending 2008 claim.

Q. Okay.

A. So when you include the pending 2008 claim, you can bridge between those two documents.

Q. Right. I think we understand. And if you'll hold on just one minute, I want to check with my staff.

(Off the record briefly.)

BY MS. BROWN:

Q. All right. Mr. Stall, the response to South Florida Hospital's Fifth Set of Interrogatories, Number 237, states that, and I quote, "Customers will receive the benefits associated with the SNF settlement through future rates. These reductions were forecasted in 2009 as achieved so current plant and depreciation expense reflects FPL's estimate of those settlement dollars received." Can you explain what you mean by the phrase "as achieved"?

Hearing Exhibit - 00008531

A. Can you just restate that one more time? I'm not sure I followed you.

Q. Okay. Well, do you have Interrogatory Number 237? Well, I'll just read it for you again.

A. I have it. I have it.

Q. Okay. Well, the second sentence that I read you reads, "These reductions were forecasted in 2009 as achieved so current plant and depreciation expense reflects FPL's estimate of those settlement dollars received." And we wanted to know what you meant by "forecasted in 2009 as achieved."

A. Well, let me read this again here. These reductions were forecasted -- these reductions were forecasted in 2009 as achieved so current plant and depreciation expense -- I think I'm going to have to defer to Kim Ousdahl, our accounting witness on this, but I believe that what this is referring to is simply as we go through 2009 and we compare our forecast to our actuals, we true that up as we go through the year. That's how I read that.

Q. All right. We'll ask her as well. Thank you.

What are the amounts associated with the spent nuclear fuel settlement included in MFRs in this case for each of the years 2009, 2010, and 1011? Do you know?

Hearing Exhibit - 00008532

A. No. I don't have that in front of me.

MS. BROWN: Well, Mitch, I think we would like this to be late-filed Exhibit 2.

MR. ROSS: Okay.

MS. BROWN: And it's the amounts associated with the SNF settlement included in the MFRs for 2009, 2010, and 2011. And we would like those amounts broken down by rate base and net operating income. How's that for a short title?

MR. ROSS: Okay.

(Late-filed Deposition Exhibit Number 2 was identified for the record.)

BY MS. BROWN:

Q. Now, still on Interrogatory Number 237, the response to South Florida Hospital, that interrogatory states, "Reductions in prospective costs should likewise occur as DOE reimburses FPL for SNF costs incurred in 2009 and beyond. These refunds were not forecasted in the test year and subsequent year revenue requirements."

In your view, what additional amounts should be included in this case for each of the years 2009, 2010, and 2011? That sounds like another late-filed; is that right?

A. Well, first of all, witness Ousdahl does discuss in her testimony the recommended adjustments for

Hearing Exhibit - 00008533

2010 for the revenue requirements and the expected recovery from DOE.

Q. Well, we could ask her. That might be better.

A. I only have rough estimates for 2010 and 2011.

Q. Well, what are those rough estimates? And then we'll ask her to pin it down.

A. Okay. Let me work through these with you here.

Okay. Speaking of 2010 O&M, on the order of 6.6 million. For 2011 O&M, on the order of 5.4 in O&M.

Q. Okay. Thank you. Now I'm going to move to OPC's Second Set of Interrogatories, Interrogatory Number 135. Do you have that?

A. I do.

Q. It shows that FP&L included O&M expenses associated with NSF storage in the 2010 test year of 6,137,500 for St. Lucie Common and 476,000 for Turkey Point Common, for a total of 6,613,500; is that correct?

A. Yes.

Q. The response to that interrogatory also shows that FP&L included O&M expenses associated with the nuclear spent fuel storage in the 2011 test year of 5,391,500 for Turkey Point Common; is that correct?

A. That's correct.

Q. Will there be future offsets to the O&M

Hearing Exhibit - 00008534

expenses just mentioned for St. Lucie and Turkey Point from the DOE reimbursements that are not included in FPL's original filing?

A. Well, as we go forward into the renewed operating license years at Turkey Point and St. Lucie down the road, yes, as we have future loading campaigns, the same principles should apply to that.

Q. So do you have an estimate of what the amounts to be offset --

A. No, we don't have that. That's relatively unclear at this point in time.

Q. Okay. When would you have that?

A. I think as we get within -- my personal experience is that as we get within 12 months or so of a loading campaign, we have much more ability to discern and foresee what those costs will be.

Q. All right. Still on -- well, now on to Interrogatory Number 134. That response says that projected savings before amortization and income tax for 2010 are 4.93 million and for 2011 are 3.65 million. Nuclear did not reflect any cost reductions in the O&M budget resulting from the nuclear asset management system. At the time the forecast was prepared, the implementation schedule had not yet been finalized and was subject to change as a result of operational needs,

Hearing Exhibit - 00008535

outage schedules, and vendor negotiations.

Do you agree that FPL's projected expenses for the 2010 test year should be decreased by 4.93 million before amortization and income tax?

A. We're referring to -- let's just make sure we're on the same page. We're referring to a nuclear asset management system here; correct?

Q. Yes.

A. Okay. Projected savings before amortization and income tax for 2010, 4.93 million, and 3.65 in 2011.

MS. BROWN: Right. Okay. Mr. Stall, I think we're about done. If I can have like two minutes to confer to make sure, we'll probably be done. I'll be right back.

THE WITNESS: Okay.

MR. MOYLE: Was the answer to the previous question affirmative?

MS. BROWN: Are you asking me, Jon? I think it was, yes.

THE WITNESS: Yes.

MR. MOYLE: I didn't hear it clearly. I thought he kind of said yeah, but I wasn't sure.

BY MS. BROWN:

Q. Well, that was an affirmative answer, correct, Mr. Stall?

Hearing Exhibit - 00008536

MR. ROSS: You need to clarify that.

A. I think I need to clarify that. You're asking if we should have our O&M reduced. Is that what the question is, in 2010 and 2011, based on that?

Q. Yes.

A. I would say no for that.

Q. Okay. Why?

A. Well, first of all, we've had some delays in implementing this project, and what our experience has been in any of these large projects like this is that there's a significant learning curve associated with that, and it will take some time for the training and the -- all the necessary process and procedure changes to be implemented in order to start to accrue those savings.

MS. BROWN: Okay. Hold on just a minute, and then we'll probably be done.

(Short recess.)

BY MS. BROWN:

Q. All right. We're back. I just have a clarifying question, Mr. Stall, on your clarified response to the question we asked about the projected savings before amortization and income tax.

A. Yes.

Q. And in your Interrogatory Number 134, you do

Hearing Exhibit - 00008537

state that the projected savings are 4.93 million in 2010 and 3.65 million in 2011. Do you need to revise those estimates?

A. No. I think maybe I got a little disconnected. Projected savings before amortization and income tax are the numbers that you quoted, 4.93 million in 2010 and 3.65 million in 2011. Perhaps I misunderstood, thinking that somehow that was being equated to a direct potential reduction in the O&M for those years, and I was simply trying to illustrate that, this being a complex software program that we're implementing, that there's going to be a significant learning curve, and the operational savings that we begin to see in 2016 were sort of obviated for the first five years by that depreciation expense and the learning curve that we have as we implement it.

MS. BROWN: All right. Thank you. We have no further questions. Anybody else?

MS. CHRISTENSEN: No questions for me.

MS. BROWN: Jon, how about you?

MR. MOYLE: I have a couple.

MS. BROWN: Okay. Well, go ahead.

CROSS-EXAMINATION

BY MR. MOYLE:

Q. Mr. Stall, John Moyle. I represent the

Hearing Exhibit - 00008538

Florida Industrial Power Users Group, and I just wanted to follow up on some questions that you were asked by staff and maybe pose a few additional questions.

The number of people in your unit, what was that number?

A. Bear with me, Jon, while I shuffle through those papers to get back to that again.

Okay. I think the number that I gave, which is our current actuals as of June of 2009, was 1,956.

Q. I'm sorry. Give it to me again.

A. 1,956.

Q. Okay. And how does that number compare from a historical perspective?

MR. ROSS: Object to the form. You can answer if you understand it.

A. Well, I'm not sure what historically to compare it to, other than to say in a general sense that we're on an increasing the staffing curve, for all the reasons that are outlined in my testimony.

Q. I mean, the plants have been in operation, the existing nuclear plants have been in operation for, each of them, over 25 years; correct?

A. Correct.

Q. And when both of them first became operational, do you know approximately how many

Hearing Exhibit - 00008539

employees you had?

A. Back in the '70s, a couple hundred, typically, per site. That was pretty typical across the entire country for these plants.

Q. So you've had a significant increase in the number of employees, notwithstanding the fact that you haven't added new nuclear assets; is that correct?

A. And that has happened across the entire industry, as you're probably well aware. The Nuclear Regulatory Commission has promulgated just a whole lot of additional regulations and requirements, not only in terms of maintaining the physical plant, but having programs and processes in place to ensure that the plant is maintained and operated properly through time. So that has led, as you point out, to increased staffing at all of these plants across the country.

Q. And these -- I'm just going to call it approximately 2,000 employees. Do they provide services not only to your nuclear assets in Florida, but at other locations?

A. Some of them are used for fleet support activities. However, I would just like to make sure that a couple of points are clear in regard to that. One is that we have a very strict cost allocation methodology to ensure that any support that is given to

Hearing Exhibit - 00008540

one of the plants on the unregulated side of the company, the costs are captured and allocated to that entity.

Additionally, the fact that we do have four other nuclear power plants on the unregulated side of the company delivers a lot of value to the customers of Florida Power & Light. Our costs would be even higher did we not have the scale that we have by having eight nuclear power plants versus four. And that really manifests itself in several ways. One is, anytime we're out making buys or issuing large contracts, we're able to bundle those and leverage the capabilities there and the size of our fleet and get better terms and conditions.

Also, one of the large drivers that we're having right now with regard to the staffing increases is the shortage of talent in the industry and the potential retirements. And by having the large fleet that we have, we have a lot more capabilities on staff. If we were smaller, we would have to go to these contractors and outsource firms to do that work, and it would cost more money for our customers.

Q. Do you anticipate that this approximately 2,000-member workforce is sufficient to staff subsequent nuclear plants that may come into your fleet?

Hearing Exhibit - 00008541

A. Are you referring to the potential for a new build?

Q. Yes.

A. No.

Q. And specifically, with respect to the two projects in Florida, you think you would need additional staff to handle those; is that right?

A. Yes.

Q. Okay. And I don't want to get into great detail, but give me a general sense of why that is. I mean, if I understood your testimony, you say you have approximately 2,000 that handles eight assets. And if you increase it by 20 percent, would it be fair to say you would increase the workforce 20 percent, or what's the thinking there?

MR. ROSS: Object to the form. You can answer.

THE WITNESS: I'm sorry. What did you say?

MR. ROSS: I was just objecting to the form of his question. You can answer.

A. Well, first of all, Jon, you can't make a simple mathematical correlation like that. If we -- and I say if because we have not absolutely committed that we're going to build these plants yet. We're just simply keeping the option open and preserving it. But

Hearing Exhibit - 00008542

these plants, if and when they do get built, are going to be a different generation of plant than we currently have today. They're going to be a different design. They're going to be fundamentally different in a large amount of ways than the existing plants. And so we will not be able to simply leverage completely the existing workforce into those plants.

For example, you're required to have -- we're going to have to have maintenance and operating staff at these plants just like we do at the existing plants, and really, the only area where you really can leverage across a fleet is primarily out of the corporate office, where we do all of the central programs, and we're certainly going to attempt to do everything we can in that area if that comes to pass. But it's very speculative at this point in time to even attempt to define what the operating staff would look like if we add two additional units.

Q. At this point, you're planning on moving forward with those two additional units?

A. Well, we're simply keeping the option open. We haven't made the decision that we're going to build or we're not going to build.

Q. Okay. Now, you're employed by FPL Group; correct?

Hearing Exhibit - 00008543

A. Correct.

Q. And similarly, the 1,956 employees, are they also employed by FPL Group?

A. No. Those are FPL employees that we were speaking of.

Q. Okay. And just briefly describe how the allocation cost is divided up, because some of the employees do work for other nuclear facilities that are non-regulated; correct?

A. Correct. Okay. Let me explain this the best I can here.

Any time that we have a project that is being done for one of the NextEra Energy plants, the unregulated side of the company, and we use a nuclear employee from FPL for that, we direct charge all of the charges, all of his costs to that NextEra Energy plant. So if we have a clearly defined project that benefits a plant on the other side of the company, it's direct charged whenever we have that.

Then we have some folks, for example, here at our corporate office who are responsible for programs and processes that transcend all eight of the plants. In other words, they have a benefit for all of the plants in the fleet. And we have a number of those folks, on the order of 111, 114, something like that,

Hearing Exhibit - 00008544

who are charged to what we call a nuclear services fee. And the way we allocate that is really simply a 50-50 split, because we have eight units. We have four on the NextEra Energy side, and we have four on the Florida Power & Light side, so it would be a 50-50 split.

Q. Have you provided details of this allocation in this case?

A. Yes, we have.

Q. Have you had any problematic issues with the joint ownership of the St. Lucie project with FMPA?

A. No, not really.

Q. And Orlando Utilities Commission owns a portion of that plant as well; correct?

A. That's correct.

Q. Any problems with that joint ownership?

A. No, not at all.

Q. Has there been any consideration given to having joint ownership on proposed nuclear facilities going forward?

A. I'm not the person to ask that question. I really only operate and maintain them. I think that would probably be best addressed to witness Olivera.

Q. Okay. We may ask him that. And the point there, I think, is that I represent large consumers, and you have two Florida utilities both pursuing nuclear

Hearing Exhibit - 00008545

projects. I think Moody's has referred to them as "bet the company prospects" in a lot of regards. And to the extent that there are savings realized by, as you've testified to, having more nuclear units in your fleet, that may be something that would be prudent to pursue. So I'll save that for Mr. Olivera, I guess, when he takes the stand.

Just a couple of other follow-up questions. You were asked by staff some questions about this settlement with the Department of Energy. That was a $1 surcharge per kilowatt-hour; is that correct?

MR. ROSS: Object to the form. You can answer.

A. Yes.

Q. And is that charge still being imposed as we sit here today?

MR. ROSS: Jon, did you say $1 per kilowatt-hour?

MR. MOYLE: Yes.

THE WITNESS: Oh, I'm sorry. I thought you said $1 per megawatt-hour.

BY MR. MOYLE:

Q. I'm sorry. Is it $1 per megawatt-hour?

A. One mill per kilowatt-hour.

Q. One mill per kilowatt-hour. What does that

Hearing Exhibit - 00008546

translate to on a megawatt-hour basis?

A. A dollar per megawatt-hour.

Q. Okay. Is that charge still being imposed?

A. Yes.

Q. So notwithstanding the fact that there was litigation about it and a $100 million settlement, approximately, with the adjustment that you testified was forthcoming, the charge is still being imposed and collected?

A. Yes.

Q. Was that part of any settlement discussions, if you know, about discontinuing that?

A. There are. This is an industry issue, and we have attorneys on our staff that are actually participating in an industry forum that is looking at the potential paths forward with regard to this 1 mill per kilowatt-hour charge. And the only thing that really I'm qualified to say on that is that there's a lot of legal issues involved with that, and it's a very complex issue, and that's why the industry is sort of pulling up together and looking at how best to approach this.

Q. Fair enough. Let me refer to your testimony. I have just a few questions about specific portions of your prefiled testimony. Do you have a copy of that in

Hearing Exhibit - 00008547

front of you?

A. I do.

Q. Okay. Page 7, line 15, you talk about "in an era of increasing uncertainty." What are you referring to when you talk about an era of increasing uncertainty?

A. Well, I think there's a number of things I'm referring to when we talk about that uncertainty. One is the fuel volatility issues that we've experienced in Florida. I think another one is potential greenhouse gas or carbon emissions legislation and how that would translate through to requirements on utilities, and simply the whole fuel diversification issue in the State of Florida. So we're just simply trying to say that the company is looking at all aspects of that and how we can bring some creative solutions to some of those issues that are out there.

Q. On line 22, you reference policy directives of Governor Crist. What specific directives are you referring to?

A. Well, I think we have -- Governor Crist's desire to increase the amount of carbon-free generation in Florida is what I'm referring to specifically.

Q. Are you aware of any directives or documents that have spelled that out issued by his office?

A. No, I'm not specifically aware of the exact

Hearing Exhibit - 00008548

requirements that he has issued. I am in a general sense, but I don't have them in front of me.

Q. Give me a minute, if you would.

On page 13, you were asked in your direct testimony to compare FPL's nuclear generation performance to the rest of industry.

A. Yes.

Q. Would it be fair to say that FP&L has underperformed as compared to the rest of the nuclear industry?

A. No, I would not say that.

Q. Why not?

A. Well, I think, as I indicate in my testimony, over the last number of years, we've been investing in projects that were necessary in order to continue to operate these plants under the renewed operating license, in addition to being early and proactive movers in dealing with a large amount of these material degradation issues that have plagued the industry, specifically the alloy 600 issues for the reactor head and also steam generator replacement and the pressurizer replacement at St. Lucie.

We actually -- by being an early mover in this area and contracting to have that work done before the bulk of the industry, we actually have brought

Hearing Exhibit - 00008549

significant savings to the customers in these areas as compared to what we would have paid had we waited to get that done. So I sort of look at that as "pay me now or pay me later." And we've invested the resources and the outage time to make those significant modifications to our plants, and I think the customers are better off for us having done that.

Naturally, when you replace steam generators or you replace reactor heads -- and in this particular case, for our units here in Florida, these reactor heads or steam generators would not fit through the equipment hatch, so we had to do significant modifications to the containment structure, which caused these outages to last longer than they otherwise would have, and that is why you'll see the capacity factors and the INPO index in those years take the dip that it did. It was planned work.

Q. So your exhibits attached to your testimony, which indicate, I guess, in the years 2005 and 2007 that you were below average, is it your testimony that those were directly related to these equipment change-outs?

A. That's correct.

Q. There weren't other factors involved?

A. Well, there's always -- you know, these plants don't run without occasionally having a shutdown for

Hearing Exhibit - 00008550

maintenance conditions, but the bulk of that underperformance during those periods of time was related to those major projects.

Q. Just give me one more minute, if you would.

I think with this one clarification point, that will be it. In response to some questions from staff, you were talking about an $82 million cash payment made as a result of the settlement with the Department of Energy. Was that made in June of 2009?

A. Let me refer to the 10-Q, if it says in there what month we received the payment.

Q. You know, it may have been that I noted that it was a June 2009 10-Q. Have you received that payment? Do you know?

A. It says through June of 2009, we've collected $82 million for FPL of the amount due from the government, so I don't know the actual cash flow by month.

Q. And then there's another 18 million, I think you said, that was pending; is that right? There's 30 million pending, but 18 of it comes to FP&L?

A. Eighteen million is pending for the 2008 claim.

Q. And is that expected? If you know, does that come in a regular payment, or is there a date certain as

Hearing Exhibit - 00008551

to when that money should be in the door?

A. There is no specific date certain that we can rely on for that money to arrive.

Q. Do you know if that money has been committed to and it's just merely a matter of the payment being made, or are there other outstanding contingencies related to those funds?

A. I don't know that.

MR. MOYLE: Okay. That's all I have. Thank you.

MS. BROWN: Mitch, do you want to follow up?

MR. ROSS: I have a few redirect.

CROSS-EXAMINATION

BY MR. ROSS:

Q. You were asked about the spent fuel settlement. Is the spent fuel settlement with the Department of Energy intended to reimburse FPL for costs incurred that would not have had to be incurred otherwise because of DOE's default? Is that the purpose of the settlement?

A. Yes.

Q. You were asked about the 1 mill payment. Do you know what the purpose of the 1 mill payment is?

A. It's for the -- (inaudible).

MS. BROWN: Mitch, can you have Mr. Stall

Hearing Exhibit - 00008552

repeat his answer. We had another BlackBerry incident.

MR. ROSS: All right. It's not from our side this time. I don't know which answer you didn't hear, so I'll just repeat.

BY MR. ROSS:

Q. Do you know the purpose of the 1 mill fee that's charged to generators of nuclear electricity?

A. Yes.

Q. What's the purpose?

A. For the ongoing disposal of the spent nuclear fuel.

Q. So do you know whether the settlement agreement excused DOE's obligations to ultimately dispose of the spent nuclear fuel?

A. It did not excuse that.

Q. So as far as you know, unless there is a court order or other legislative relief, FPL has to continue to pay the 1 mill fee; correct?

A. That is correct.

MR. ROSS: I have no further questions.

MS. BROWN: All right. I guess we're off the record.

(Deposition concluded at 2:24 p.m.)

Hearing Exhibit - 00008553

CERTIFICATE OF REPORTER

STATE OF FLORIDA:

COUNTY OF LEON:

I, MARY ALLEN NEEL, Registered Professional Reporter, do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated; that a review of the transcript was requested; that my shorthand notes were thereafter translated under my supervision; and that the foregoing pages numbered 1 through 36 are a true and correct record of the aforesaid proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 17th day of August, 2009.

MARY ALLEN NEEL, RPR, FPR
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850) 878-2221

Hearing Exhibit - 00008554

ACCURATE STENOTYPE REPORTERS, INC.
2894-A Remington Green Lane
Tallahassee, Florida 32308
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August 17, 2009

MITCH ROSS, ESQUIRE
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408-0420

Dear Mr. Ross:

Re: Petition for increase in rates by FPL
Docket No. 080677-EI

Enclosed is your copy of the deposition of ART STALL taken in the above matter on August 12, 2009.

Since reading and signing was not waived, please make arrangements with the witness to read your copy of the transcript and make any corrections on the errata sheet on the following page.

Please forward the completed errata sheet to Martha Brown for attachment to the original transcript and copies to Ken Wiseman and Patricia Christensen. You should also attach a copy to your transcript.

Thank you for your cooperation in this matter.

Sincerely,

Mary A. Neel

cc: Martha Brown, Esq.
Ken Wiseman, Esq.
Patricia Christensen, Esq.

Hearing Exhibit - 00008555

ERRATA SHEET

Under penalties of perjury, I have read the foregoing transcript of my deposition, pages 1 through 37, and hereby subscribe to same, including any corrections and/or amendments listed below.

DATE _____ ART STALL _____

PAGE/LINE	ERROR OR AMENDMENT	REASON FOR CHANGE

Reporter: Mary A. Neel - Date of Deposition: 08/12/09
Petition for rate increase by FPL - Docket No. 080677-EI

Hearing Exhibit - 00008556

ERRATA SHEET

Under penalties of perjury, I have read the foregoing transcript of my deposition, pages 1 through 36, and hereby subscribe to same, including any corrections and/or amendments listed below.

8/19/09
DATE

J. A. Stall

PAGE/LINE	ERROR OR AMENDMENT	REASON FOR CHANGE
Pg 7, Line 5-6	Insert at the end of that sentence "including temporary employees."	Clarification

Reporter: Mary A. Neel - Date of Deposition: 08/12/09
Petition for rate increase by FPL - Docket No. 080677-EI

78

Review of Commission Depreciation Practices,
R. Lynn Adams, Regulatory Analyst IV,
Bureau of Research and Policy Analysis,
Division of Research
and Regulatory Review,
Florida Public Service Commission,
October 1992

Hearing Exhibit - 00008558

REVIEW OF COMMISSION DEPRECIATION PRACTICES

R. Lynn Adams, Regulatory Analyst IV

Bureau of Research and Policy Analysis
Division of Research and Regulatory Review
Florida Public Service Commission
Tallahassee, Florida
October 1992

Hearing Exhibit - 00008559

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REVIEW OF COMMISSION DEPRECIATION PRACTICES

SECTION 1
INTRODUCTION

Commission depreciation policies have been codified in its administrative rules since the early 1980s.[1] The application of these policies to depreciation rate represcriptions has met with little opposition from utilities through the past decade. Utilities and Commission staff alike have agreed on the use of the remaining life depreciation methodology to calculate annual depreciation rates. More recently, however, some utilities have expressed concerns that the Commission's application of the remaining life methodology is incorrect, theoretically unsupportable, and produces results that unfairly penalize the utility and its customers. Before proceeding to specific concerns, here is a brief description of the Commission's policies that are receiving such attention.

1.1 Primary Goal of Depreciation

The purpose of depreciation is to match the costs of capital assets against the revenues produced by those assets to ensure that the full costs of operations are included in the determination of net income. In so doing, depreciation also protects the integrity of the firm's capital investment. If depreciation is understated, the underlying plant is consumed faster than its costs are recovered. Net income is overstated which, in turn, leads to the tendency to distribute excessive returns to stockholders. Capital is depleted and any plant replacements must be financed entirely out of new borrowings, leading to increased risk and increased capital costs for the company.

[1]Specifically, we are referring to the following rules: 25-4.0175 and 25-4.0176, FAC, for telephone companies, 25-6.0436, FAC, for electric utilities, and 25-7.045, FAC, for natural gas companies.

1.2 Remaining Life Methodology

The concept behind the remaining life depreciation methodology is simply to recover any unrecovered costs as of a given date over the remaining life of the asset. Commission rules require telephone, electric, and gas utilities to use the remaining life methodology.[2] When an asset is placed in service, annual depreciation is calculated by dividing the cost (less future salvage plus future costs of removal) by the estimated life. Since the actual life usually differs from the projected life, annual depreciation must be adjusted periodically to match the asset's consumption. Under remaining life, the adjustment is derived from the cost less the booked reserve (less future salvage plus future costs of removal) divided by the remaining life.

Under whole life depreciation, the adjustment would consist of the original recoverable investment divided by the new estimated whole life. The whole life method yields expenses that are stable but fail to adequately adjust for technological obsolescence and premature retirements. The Commission prefers remaining life because it helps to ensure that capital recovery is complete by the end of an asset's useful life. In regulated companies, depreciation can continue to be collected in rates long after the assets have been retired. However, to do so violates the matching principle of generally accepted accounting principles (GAAP) and causes periodic statements of net income to be misstated.

1.3 Group Depreciation

Due to the volume of assets in a utility and the enormity of recordkeeping, the remaining life methodology is combined with the group depreciation concept, changing the remaining life from that of the individual asset to that of the group. Under the group concept, no attempt is made to monitor the level of recovery of individual items. Retirements are removed (credited) from the plant accounts and their full costs (less salvage plus costs of removal) are debited to the depreciation reserve. It is assumed that items retiring early (underrecoveries) will be offset by items retiring late (overrecoveries). In

[2]Utilities are also required to show depreciation expenses using the whole life methodology. They are not precluded from presenting depreciation using other methodologies as well.

short, group depreciation calculates an average rate using the estimated average life of all members of the group.

The group method does not match expenses with asset lives as precisely as unit depreciation but matching is reasonably accurate if the group is composed of like items put to a similar use and having an equal likelihood of living a similar life span. If early retirements far exceed expectations, the depreciation reserve will be debited (reduced) for more accumulated depreciation than was accrued. The net debit (deficient) balance in the depreciation reserve will act to increase the total rate base on which the company is allowed to earn a return. Also, when the deficient reserve is incorporated into the remaining life formula, the remaining life rate increases for surviving assets.[3] For this reason, it is important for groups to be frequently reviewed to ensure that property group definitions remain appropriate and that the average life of the group bears a reasonable similarity to the lives of the individual assets. Otherwise, technological developments or changes in management's capital asset plans can quickly destroy the matching of depreciation expense with asset consumption.

1.4 Capital Recovery Schedules

Sometimes events happen that make it prudent for a utility to schedule a significant portion of a group's assets for early retirement. Due to the effect of averaging to determine the group depreciation rate, even the remaining life method will seriously underrecover the cost of these early retirements resulting in a large reserve deficit (debit balance in accumulated depreciation) upon their actual retirement. Reserve deficits have the effect of increasing the rate base with nonexistent assets. Consequently, when a foreseeable reserve deficit is large enough, Commission staff will isolate near term retirements on a capital recovery schedule and amortize any unrecovered investment over the remaining life of the retiring assets. Capital recovery schedules are a response to conditions under which

[3]Accumulated depreciation is subtracted from the total plant investment to obtain the net plant in rate base. If accumulated depreciation carries a debit (deficit) balance, the effect is that of subtracting a negative balance, the same as adding a positive balance.

the rote application of group depreciation would provide poor matching of expense with asset service life.

1.5 Reserve Transfers

Since actual lives, salvage, and cost of removal usually differ from initial estimates, depreciation reserve imbalances will develop. The remaining life formula corrects for these imbalances but, when using the group depreciation concept, correction takes place over the remaining life of the account. Furthermore, the introduction of a new vintage each year means the amortization period for reserve variances is stretched out over additional years as succeeding years pass.

When reserve imbalances are significant, Commission staff often recommend reserve transfers to achieve immediate corrections. Large imbalances mean that the assets' lives have been seriously out of sync with the rate of recovery and that the account is misrepresented in rate base. Also, since "self" correction is slow using the remaining life broad group method, depreciation expense will continue to be over- or understated for many years. If individual account reserve imbalances are neutralized by transferring the reserve surpluses to accounts having reserve deficits, the total rate base will not change. However, total depreciation expense could change as a result of moving reserves between assets having different recovery rates. It also follows that account level reserve transfers, through their correcting effect on current depreciation expense, will cause total rate base to be more accurately stated in future years.

1.6 How Commission Policies Came Under Criticism

The Commission's depreciation policies have been applied for well over a decade without any substantial philosophical objections being raised by the utilities. Then, in Docket No. 891098-EI, Florida Power & Light Company (FP&L) filed comments in response to Commission Order No. 23916 prescribing depreciation and dismantlement rates for Cape Canaveral generating station. Order No. 23916 was the first time that the Commission had recommended the use of capital recovery schedules for retirements

associated with boiler overhauls. Although FP&L objected to the Commission's use of a capital recovery schedule for such retirements, the company did not request a formal proceeding because of the minor impact on earnings. However, the company indicated that if the Commission continued its use of capital recovery schedules in the future, the effect on earnings could lead to a need for increased revenues.[4]

In FP&L's most recent comprehensive depreciation study, Commission staff have once again recommended capital recovery schedules for planned boiler overhauls. The impact of these schedules alone has been to increase 1991 depreciation expenses by $42,743,000 ($19,305,800 after reserve transfers) over the interim approved amount of $280,369,000.[5] FP&L believes this increase is too large to ignore, so the company has raised the following concerns in an effort to show that the Commission's depreciation methods are flawed:

(1) Capital recovery schedules to segregate and write off the cost of near term retirements are unnecessary because a utility's weighting of remaining lives provides for recovery of interim retirements over their service lives.

(2) The Commission's method of determining the amount subject to capital recovery schedules is incorrect and produces an excessive amount subject to amortization.[6]

(3) A switch to capital recovery schedules would amount to abandoning the "system" (remaining life, group depreciation system) which would properly account for depreciation of interim retirements. This should be done only in those unusual situations in which the systematic application of depreciation rates would not accomplish the accounting and regulatory objectives.

(4) The Commission's use of capital recovery schedules causes unstable

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[4]FP&L's response to Order No. 23916, included as Attachment C of FP&L's response to August 6, 1991, staff report, Docket No. 910081-EI.

[5]For some perspective on the size of this increase, $42,743,000 is 0.83 percent of FP&L's gross operating revenues of $5,158,766,379 reported in its 1991 FERC Form 1. In its last comprehensive depreciation represcription, FP&L's annual depreciation expense increased $36,000,000 or 0.83 percent of the then-reported gross operating revenues.

[6]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 10, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

expenses and creates intergenerational inequities or forces stockholders to absorb the increase in expense.

(5) The Commission's use of capital recovery schedules and reserve transfers represents a change in policy.[7]

(6) A utility witness has testified that, "Since the remaining life method considers the current reserve balance in the formula to compute the depreciation rate, reserve transfers are unnecessary - the difference in the reserve will be disposed of prospectively through the change in the depreciation rate. Therefore, to require reserve transfers in conjunction with the use of the remaining life method would be improper. . . . the theoretical reserve should not be used as a basis for a current adjustment to the book reserve."[8]

(7) Reserve transfers can result in inequities to individual groups of customers causing some customers to pay for the same property twice. Because the rates of certain customer groups are determined based in part on specific plant accounts, reserve transfers may harm one class of customer to the potential benefit of another.[9]

Each of the seven concerns is discussed in the next section.

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[7]Hoffman, Hearing Transcript, TR, page 151, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

[8]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 32, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

[9]Testimony of E. L. Hoffman, April 3, 1992, page 21, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

SECTION 2
THE SPECIFIC CONCERNS

Each of the seven concerns raised by Florida Power & Light Company (FP&L) is addressed in this section. Each concern is stated and staff's response to the concern is discussed.

2.1 The Use of Capital Recovery Schedules

Utility Concern (1)

The utility claims that the Commission's use of capital recovery schedules to segregate and write off the cost of near term retirements is unnecessary because a utility's weighting of remaining lives provides for recovery of interim retirements over their service lives.

FP&L's witness, H. A. Gower, provided the following example to show that the investment in Unit 1, a near term retirement, will be recovered by the end of its service life.[1]

Example 1

	Investment	Life in Years	Depreciation Rate	Reserve @ End of Year 1	Reserve Ratio @ End of Year 1
Unit 1	100,000	2	50.0%	$50,000	50.0%
Unit 2	100,000	5	20.0%	20,000	20.0%
Unit 3	100,000	8	12.5%	12,500	12.5%
Unit 4	100,000	10	10.0%	10,000	10.0%
Total =	400,000		=	$92,500	
	92,500/400,000 = Composite Rate				23.1%

[1]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 6, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

Discussion

The example is flawed, however. Although the rate calculated in this example does provide for the recovery of each investment unit by the end of the unit's life, this example does not illustrate the remaining life, group depreciation methodology. Instead this example is very similar to the unit depreciation methodology whereby separate data are maintained on the life, accumulated depreciation, and depreciation rates of each asset.[2]

Our Example 2 shows that a true remaining life rate computed for the group would not fully recover Unit 1's investment by its retirement date. In fact, Example 2 shows how a group depreciation rate calculated for a group of assets with dissimilar service lives will fail to match cost recovery with asset lives. We show later how a capital recovery schedule would improve such matching.

The following is a correctly calculated remaining life rate:

Example 2

	Investment		Average Service Life*	Weighted Average Service Life (WASL)		Remaining Life (RL)	Remaining Life Weight (RLW)
Unit 1	100,000	x	10 years	10,000	x	2 years	20,000
Unit 2	100,000	x	10 years	10,000	x	5 years	50,000
Unit 3	100,000	x	10 years	10,000	x	8 years	80,000
Unit 4	100,000	x	10 years	10,000	x	10 years	100,000
Totals				40,000			250,000

RLW / WASL = Average Remaining Composite Life
250,000 / 40,000 = 6.25 years

1 / 6.25 = 16.0% Remaining Life Rate

*We assume an average service life of 10 years. Any figure will work.

Gower's example will recover the correct amount of the investment (400,000) only if the rate is adjusted as each unit is removed from the books as follows:

[2]In real world depreciation accounting for mass groups of assets, the only data that may be available will be an engineering estimate of the average service life of investment units and the remaining life of each vintage of additions.

Year	Proof		Depreciation Rates from Example 1		
1	400,000	x	0.231	=	92,500
2	400,000	x	0.231	=	92,500
3	300,000	x	0.1417	=	42,500
4	300,000	x	0.1417	=	42,500
5	300,000	x	0.1417	=	42,500
6	200,000	x	0.1125	=	22,500
7	200,000	x	0.1125	=	22,500
8	200,000	x	0.1125	=	22,500
9	100,000	x	0.10	=	10,000
10	100,000	x	0.10	=	10,000
					400,000

However, in a real world situation, the reserve associated with each unit will not be known and recalculation of new rates every year is not usually possible. Furthermore, if rates are not recalculated with every retirement, the company will overrecover its initial investment. Applying the 0.231 rate to the declining investment above for the full ten years yields a total recovery of $577,700 on a $400,000 investment. If the same rate is also applied to replacement units as older units are retired, the company will overrecover even more.

In contrast to the company's example, a correctly calculated remaining life rate will recover the full amount of the investment using the same rate applied each year.

Year	Proof		Depreciation Rates from Example 2		
1	400,000	x	0.16	=	63,600
2	400,000	x	0.16	=	63,600
3	300,000	x	0.16	=	47,700
4	300,000	x	0.16	=	47,700
5	300,000	x	0.16	=	47,700
6	200,000	x	0.16	=	31,800
7	200,000	x	0.16	=	31,800
8	200,000	x	0.16	=	31,800
9	100,000	x	0.16	=	15,900
10	100,000	x	0.16	=	15,900
					400,000

Summary

The example provided by the utility's witness fails to show that under group depreciation, the remaining life rate will be based on the average remaining composite life of the group, not the remaining life of each individual asset or vintage within the group. Since it is the product of averages, the remaining life rate under group depreciation will not fully recover the cost of premature retirements by the actual retirement date. If premature retirements involve a material amount of dollars, then there is material failure to match capital costs with period revenues.

2.2 Amounts Subject to Capital Recovery Schedules

Utility Concern (2)

> It is alleged that the Commission's method of determining the amount subject to capital recovery schedules is incorrect and produces an excessive amount subject to amortization.[3]

The utility claims that the correct method to calculate the unrecovered investment in each unit would be to use the separately calculated reserve ratio applicable to each unit. Returning to the previous Example 1, if Unit 1 were being placed on a capital recovery schedule at the end of year 1, the utility's position is to use $50,000 of accumulated depreciation to calculate the recoverable investment.

Discussion

The Commission's method of determining net plant amounts subject to capital recovery schedules is to apply a ratio based on the book reserve of the entire depreciable group and the gross investment in the assets that are being retired. Again returning to Example 1, the Commission's method would yield $23,100 (92,500/400,000 x 100,000) of accumulated depreciation attributable to the recoverable investment in Unit 1.

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[3]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 10, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

Staff's method is sound given the amount of data that is available to calculate the accumulated depreciation applicable to premature retirements. Group depreciation is called "group" depreciation because no attempt is made to maintain depreciation data on individual assets. An average depreciation rate is developed and applied to the group with the knowledge that early retirements will be underrecovered but offset by overrecoveries on later retirements. Utilities are suggesting that special consideration should be given to calculating the reserves allocable to near term retirements once those assets are identified. However, under a group system, no data will have been maintained on the depreciation accumulated to date for the individual vintages or depreciation rates applicable to each vintage. Although critical of staff's method of assigning accumulated depreciation to retirements, even a utility witness admits the company has been unable to calculate such net book values due to the significant time and effort involved.[4]

The question may arise as to why the utilities cannot estimate the amount of accumulated depreciation applicable to specific assets if they can identify the vintage of each addition. Although most utilities will have some system for identifying the vintage of individual property items, such systems will not necessarily produce the precise data needed to calculate accumulated depreciation on specific items. For example, all the telephone poles serving a development may be associated with the year in which the development was constructed even though 25 percent of those poles have been replaced since that time. Sometimes, a utility may not be able to identify the specific location of the assets as happened to certain natural gas utilities that maintained service line locations through customer billing addresses. When old customer addresses were purged from the records, the inactive service line locations were lost too. Therefore, when inactive service lines are removed from service, there is not always a way to determine which booked investment dollars are involved. The errors that will be built into any attempt to reconstruct accumulated depreciation on specific assets will eliminate any precision gained from the exercise.

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[4]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 11, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

Attempts to allocate more of the group's accumulated depreciation to specific group members ignore that the group rate has been applied equally to all assets in the group. The result can be a failure to provide adequate reserves for the remaining group members. Returning to the calculation of depreciation reserve in Example 2 using staff's 16 percent remaining life rate, the reserve at the end of year 1 would be $64,000. Since it is the utility's position that Unit 1's reserve is $50,000, $50,000 is removed from the $64,000 reserve for Unit 1. There then remains only $14,000 to allocate to Unit 2 and no reserve would remain for Units 3 and 4. Actually, the reserve generated by each unit's investment dollars over the life of the group would be as follows:

Example 3

	Investment		Depreciation Rate		Annual Expense		Life		A/D
Unit 1	100,000	x	16%	=	$16,000	x	2 years	=	$ 32,000
Unit 2	100,000	x	16%	=	16,000	x	5 years	=	80,000
Unit 3	100,000	x	16%	=	16,000	x	8 years	=	128,000
Unit 4	100,000	x	16%	=	16,000	x	10 years	=	160,000
Total	= 400,000								$400,000

Summary

Staff's method of assigning accumulated depreciation to the assets on a capital recovery schedule lacks the precision of a unit depreciation system. Yet, in a large-scale retirement of assets, such as is the case when capital recovery schedules are used, there are likely to be representatives from many vintage years affected. Therefore, it is probable that the actual accumulated depreciation is reasonably approximated by the proportionate share method.

2.3 Abandonment of Remaining Life Methodology

Utility Concern (3)

Utilities claim that switching to capital recovery schedules amounts to abandoning the "system" (remaining life, group depreciation system) which would properly account for depreciation of interim retirements. This should be done only in those unusual situations in which the systematic application of depreciation rates would not accomplish the accounting and regulatory objectives.

Discussion

Capital recovery schedules are not inconsistent with the group methodology since their effect is to regroup disparate assets back into similar groups. Yet, the newly formed group, being amortized separately and not used in the development of a recalculated composite group rate, is something of a hybrid between the unit and the group method. It is certainly not an abandonment of remaining life to recoup unrecovered costs over the remaining life and it is not an abandonment of good depreciation practices to adopt whatever method best accomplishes the Commission's primary objective of matching revenues with all associated costs.

Depreciation expense should match the consumption of the asset, spreading the expense as evenly as possible over the years the associated equipment is providing service. In keeping with concepts of used and useful plant, recovery should be complete by the time the asset retires from service. This matching ensures that the customers who pay for the plant are actually receiving service from that plant. Matching also assists in the determination of the full costs of operations necessary to measure net income and protect the integrity of the capital investment.

Ideally, the depreciation methodology that would best accomplish Commission objectives is the unit system in which life projections and depreciation rates are developed and depreciation reserves are maintained for each asset.[5] The unit system is the most

[5]Marston, Winfrey, and Hempstead, Engineering Valuation and Depreciation, Iowa State University Press, 1953 page 224.

desirable because it furnishes depreciation data in detail for periodic review and can be checked for each unit at retirement. However, it is not cost effective to maintain detailed records for numerous comparatively small units or for complicated production assemblies. To overcome this problem, the group method is used.

The group method uses the expected average service life of a group of like assets to derive a depreciation rate to apply to the entire group. Proper application of the group method requires careful analysis of the makeup of each group.

> . . . each group should contain homogeneous units of plant which are generally alike in character, generally used in the same manner throughout the plant, and operate under the same general conditions. . . .
>
> . . . If the average service life of the group is correctly estimated, the effect of the units with lives shorter than average will be exactly offset by those units of the group with longer than average lives and the entire cost of the group, but no more than this cost, will have been distributed to operating expenses by the end of the life of the last item of the group.[6]

In other words, an average depreciation rate tracks physical consumption of the assets in a group when then assets' service lives are evenly clustered around the average service life.

When the service life is cut short for a large number of assets in a depreciable group, a group depreciation rate will not accurately recover the plant costs while those assets are in service to the public, even though remaining life rates are used. Blind applications of the group methodology - without an ongoing critical review of the homogeneity of group members' service lives - will fail to meet the Commission's goal of matching the costs of service to the productive service life of the capital assets. The following example illustrates how the use of a capital recovery schedule improves the recovery of near term retirements when the service lives of group members are not homogenous.

Consider an example. Using data from the previous Example 1, the annual depreciation expense in year 1 under the unit method would be $92,500. In Example 2, the annual expense using the group method was shown to be $64,000. Including Units 1 through 4 in one group, the remaining life rate of 16 percent would produce a total depreciation

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[6]Public Utility Depreciation Practices, National Association of Utility Commissioners, 1968, pages 26-27.

accrual of $32,000 for Unit 1 by its retirement date (see Example 3). Separating near term retirements of Unit 1 into a separate group (capital recovery schedule) and regrouping Units 2 through 4 into a more homogenous group would produce a first year depreciation expense of $89,120 ($50,000 for Unit 1 plus $39,120 for the remaining group). Using a capital recovery schedule, the $100,000 cost of Unit 1 will be recovered by the end of its two-year life. In this case, the expense produced using a capital recovery schedule is superior to the pure group method for matching the expense recognition to the physical consumption of the assets.

Summary

Capital recovery schedules are used when it can be seen that the group method will not provide for adequate recovery by the retirement date of a substantial number of assets. It may not seem important that depreciation expense recovery track actual asset lives as long as the total investment recovered is the same over the life of the entire group. However, rate base is like a credit card balance in that the longer one takes to pay off the principal, the more it costs the cardholder in interest or return on investment.

2.4 Intergenerational Inequities and Unstable Expenses or Unfair Penalties to Stockholders

Utility Concern (4)

The Commission's use of capital recovery schedules has been criticized as either causing unstable expenses and creating intergenerational inequities or forcing stockholders to absorb the increase in expense.

Discussion

2.4.1 Unfair Penalties to Stockholders. Depreciation represcriptions are filed independently of rate cases. Therefore, increases in depreciation expense have no immediate effect on customer rates until the next rate proceeding. Utilities are concerned that the impact of capital recovery schedules may not span a rate case year, in which case, investors are forced to absorb the additional expenses. Granted, the heavy amortization on

capital recovery schedules will reduce investors' profits to the extent there is no increase in customer rates. However, one must look at the overall earned return after considering all expenses before one can determine if there has been confiscation. If the increase in depreciation expense will not cause the utility's overall rate of return to drop below the authorized range, then it is not accurate to say that the company will be denied recovery of its capital assets.

It is true that companies are forced to absorb depreciation expense increases experienced between rate cases. However, the same is true for any other expense that may have increased over the projections made in the last rate case. The Commission only guarantees that the utility has the opportunity to earn a reasonable rate of return. As with any other expense, it is the utility's responsibility to anticipate costs and time rate cases to its maximum advantage. Although Commission rules specify the maximum time intervals between depreciation studies, utilities are free to file more frequently to coordinate with rate filings. Utilities are also encouraged to seek depreciation reviews as soon as they become aware of any upcoming premature retirements, to take maximum advantage of the longest possible amortization period.

Theoretically, depreciation is no different from any other expense. It is not confiscation to require a company to book actual expenses. Although it may not be immediately apparent, it does not favor investors to avoid recognizing depreciation expense because of its effect on earnings. This lesson was learned in the 1929 stock market crash when failure to provide for adequate depreciation, among other abuses, led to overvalued assets unable to support the associated debt and equity obligations. This lesson was learned again when parts of the telecommunications industry were opened to competition. For example, when the Federal Communications Commission (FCC) ordered terminal equipment to be removed from rate base, much of this equipment had a net book value much greater than its economic value. AT&T announced a $7.3 billion pre-tax charge against 1983 net income reflecting a reduction in the book value of telephone equipment

and network facilities to bring book value more in line with market value.[7] After witnessing the opening of more and more parts of their industry to competition, it is notable that telecommunications utilities are *far more* amenable to booking depreciation expenses currently rather than pushing recovery into the future when competition could place a cap on the prices chargeable.

Until recently, the impacts of capital recovery schedules on electric utility company earnings have not been large enough to raise serious objections. Now that it is seen that large dollar amounts can be involved, one has to ask what happens when the increased expense drives a company's return below its allowable range? Is it fair for the Commission to order large depreciation expense increases that force a utility to underearn or even to absorb net losses until it can compile the necessary documents for a rate proceeding? A timely rate filing may be particularly difficult since the effective date of depreciation expense implementation is often a year preceding the final Commission order.

Knowing that the Commission will use capital recovery schedules for significant premature retirements, utility management might decide to withhold replacements. Worse yet, management might be tempted to avoid fully disclosing its plans with respect to premature retirements. These are only two reasons why a commission may, in certain circumstances, want to consider an amortization period for unrecovered costs that extends beyond the retirement date. The Commission should not abandon its established depreciation philosophies, however. If it determines that a utility would suffer undue hardship from a short amortization period, the Commission may decide to make exceptions to its policies. However, acknowledgement should be of what proper depreciation expense should have been and, except for amounts removed to capital recovery schedules for extended recovery periods, proper rates can still be implemented.

2.4.2 Unstable Expenses for Ratesetting. As to the effect of capital recovery schedules on customer rates, customer rates will not be affected until the company files for a rate increase. Then, typically, rates would accommodate only the level of amortization

[7]Charles F. Phillips, Jr., The Regulation of Public Utilities, Public Utilities Reports, Inc., 1984, pages 259-260.

expense that will be experienced in the projected test year. If, for example, the projected test year is the last year before amortization is complete, the Commission may be reluctant to include amortization in customer rates that will be in place in the projected test year and beyond. This is a matter to be taken up on a case-by-case basis. For instance, in United Telephone Company's recent rate case, the company was booking amortization on capital recovery schedules through mid-1993. To offset the jump in earnings expected in 1993, the Commission timed the implementation of FASB 106 expense increases to coincide with the completion of depreciation recovery on capital recovery schedules.[8] Rates under this scheme will remain stable. Another option is to amortize amounts subject to capital recovery schedules over a slightly longer period for ratemaking purposes. The point is that amortization from capital recovery schedules does not have to cause unstable customer rates.

2.4.3 Intergenerational Inequities. Capital recovery schedules have been said to create intergenerational inequities in that past underaccruals are lumped onto current customers. The lives of capital assets are not perfectly predictable. Company plans change and service lives of assets are sometimes cut short. There is no way to correct for the fact that past users have been allocated less than their currently indicated fair share of the initial capital costs. However, consideration should be given to the fact that the present group of customers includes more users from the asset's earlier service life than will any future group of users. The alternative is to recover past underaccruals from future ratepayers who are not even served by those assets.

Summary

The tendency with regulated utilities has often been to defer depreciation expenses to future ratepayers under the assumption that capital costs are recoverable with equal risk in current or future periods. Consequently, one may ask why staff believes it is critical for cost recovery to be completed by the end of an asset's service life. One reason is that to

[8]Docket No. 910980-TL, Order No. PSC-92-0708-FOF-TL.

Hearing Exhibit - 00008578

defer recovery to future periods understates the cost of utility services. Second, pushing capital recovery into the future increases the carrying costs that must be paid on the investment thereby increasing future prices. Third, deferring recovery of capital investment increases the risk that a regulated utility will be unable to recover its capital due to future deregulation or future customer unwillingness to pay. Sooner or later industries change and it becomes necessary for somebody to pay to "catch up" on these deferred costs. This experience can be seen in the history of railroads, trucking firms, airlines, and telegraph and telecommunications companies. Foreseeably, electric utilities could one day face industry restructuring through such forces as competition from independent power producers.

2.5 Capital Recovery Schedules and Reserve Transfers as a Change in Commission Policy

Utility Concern (5)

> Utilities claim that the Commission's use of capital recovery schedules and reserve transfers represents a change in policy.[9]

Discussion

2.5.1 A Brief Historical Review. Commission depreciation practices were codified into rules in 1981 for the telephone companies and 1982 for the electric and natural gas companies. The following quotes are from the transcripts of the 1982 hearing on the depreciation rule, 25-6.0436, FAC, applicable to electric utilities:

> Witness (Mark Wilkerson): Now, item (9) is a thing that has been done historically that has never been put into an order. Item (9) is saying that if you have got any substantial change in plan that causes existing depreciation rates for some portion of your plant to be inadequate, or if you have a special installation that is going to live differently from the norm, this opens the door to a capital recovery schedule matching those particular circumstances. For example, if a production plant were to be coming out in five years when you had previously thought it was coming out in 20, this permits a recovery schedule to be built to match that present planning. It in effect sets up a

[9]Hoffman, Hearing Transcript, page 151, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

separate subaccount, which can be a side record to track the recovery of that installation.

Question: By way of summary, Mr. Wilkerson, is it your testimony that the purpose of these rules is to formalize somewhat divergent and unstated prior depreciation practices by the Commission in such a way as to apportion plant over the period in which the plant is used so as to have customers who are actually benefitting from the use of the plant pay for the plant through their rates?

Answer: To match recovery of capital to consumption of capital, to more nearly insure prudent recovery of the capital, to provide a monitoring system, to get uniformity, yes.[10]

Question (To Mr. Wilkerson): In paragraph (6)(b) of the rule, at lines 10 and 11 of page 12, you state, "The possibility of corrective reserve transfers shall be investigated prior to changing depreciation rates." First, does this mean that the Commission is to consider making corrective reserve transfers in lieu of any change in depreciation rates in certain instances?

Answer: It could work out that way in a given instance. In other words, if you had one account, let's say, where the reserve was so deficient because of historical activity that just based on the deficiency of the reserve, a remaining life rate would be substantially different from the whole life rate, would be more because of the deficiency of the reserve, and you had another account that had - because history had not followed projections, that had a surplus of such an extent that the remaining life rate would be substantially less than the whole life rate, now it is possible in this case, rather than increasing this rate to match the deficiency and decreasing that rate to match the deficiency, that by moving the reserve from one to the other, the rates could cancel out. This would be coincidence.

But the thing about it is that the concept here is that upon implementation of reserve sensitive rates, when historically the reserve has never played a part in the calculation of reserve, that the reserve should be gotten - the reserve among accounts, not the bottom line reserve - the reserve among accounts should be gotten as accurately as possible, as nearly as possible to the theoretically correct reserve for those accounts, rather than . . . artificially increasing some rates and decreasing others to match these imbalances that have taken place historically when the reserve wasn't being traced.[11]

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[10]Hearing Transcript on Rule 25-6.0436, FAC, Docket No. 820271-EI, August 19, 1982, pages 35-36.

[11]Hearing Transcript on Rule 25-6.0436, FAC, Docket No. 820271-EI, August 19, 1982, pages 61-62.

In their comments on the proposed depreciation rule, Tampa Electric Company (TECO), Florida Power & Light (FP&L), Florida Power Corporation (FPC), and Gulf Power Company (GULF) did not object to the use of capital recovery schedules or reserve transfers. All four companies were represented at the rule hearing and none filed any later protests. Clearly, the Commission's depreciation practices being questioned at this time do not represent a change in policy.

2.5.2 Why the Policies May Seem New. Although the Commission's depreciation policies are not new, these policies may seem new to FP&L and FPC because these companies experienced postponements of the transition to the remaining life depreciation methodology. In July 1987, when FPC filed its depreciation study, the Commission was processing an investigation of the company's overall earnings. FPC and staff reached a stipulation which precluded action on new depreciation rates until 1989. FPC's depreciation study, filed on November 29, 1989, represented the company's initial transition to remaining life rates. FP&L also experienced a year's delay moving the effective date of its transition to remaining life rates to January 1, 1987.[12]

In the case of FP&L's most recent comprehensive depreciation study, staff was criticized for not raising the issues of capital recovery schedules and reserve transfers related to generating unit overhauls in earlier site-specific studies. However, FP&L is the first electric utility to be forthright with Commission staff about the nature of a major generating unit overhaul.[13] Furthermore, Rule 25-6.0142, FAC, establishing uniform retirement units and establishing capitalization versus expensing guidelines for electric utilities, was not implemented until September 1987. Prior to that date, any major boiler overhauls, if there were any, were not identifiable in the retirement activity that was reported to the Commission. Staff have only recently come to realize the extent of large-scale asset

[12]Tampa Electric Company changed to remaining life rates in its 1982 depreciation study and Gulf Power Company made the change in its 1984 depreciation study.

[13]These overhauls involve the removal of major items of property or retirement units. For an analogy, compare a car dealership to a boiler. They are not rebuilding a radiator. They are replacing a whole car. More than that, they are replacing many cars.

retirements that occur during a boiler overhaul because they must rely on utilities to supply information about management's plans and what those plans involve.

Summary

Staff's depreciation policies have been codified in rules for over a decade, are clearly stated, and have been consistently applied based on the quality of the depreciation data that have been available from the companies.

2.6 Use of Reserve Transfers

Utility Concern (6)

> A utility witness has testified that, "Since the remaining life method considers the current reserve balance in the formula to compute the depreciation rate, reserve transfers are unnecessary - the difference in the reserve will be disposed of prospectively through the change in the depreciation rate. Therefore, to require reserve transfers in conjunction with the use of the remaining life method would be improper. . . . the theoretical reserve should not be used as a basis for a current adjustment to the book reserve."[14]

Discussion

2.6.1 Why the Commission Makes Reserve Transfers. As discussed earlier, reserve transfers are inevitable because actual lives, salvage, and cost of removal usually differ from initial estimates and reserve imbalances will develop. Reserve transfers accomplish the same thing as remaining life rates but correction takes place over different time periods. Material differences between book and theoretical reserves can cause depreciation expenses to be materially misstated. Staff believes that when material differences exist between book and theoretical reserves at the primary account level, transfers are desirable to reallocate reserves among rate base components as soon as possible and eliminate future misstatements of expense. Although reserve transfers will have no immediate effect on total

[14]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 32, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

rate base, they can change depreciation rates that will be applied to each primary account because they change the reserve component in the remaining life rate formula. Since the depreciation rate changes, future depreciation expenses and future rate base change also. To illustrate the impact reserve transfers can have on depreciation expenses, we note that staff's recommended transfers in FP&L's most recent comprehensive depreciation study reduced the annual depreciation expense by $23,437,200.[15]

2.6.2 Defending the Propriety of Reserve Transfers. Depreciation accounting is important in the determination of periodic net income. The depreciation reserve serves as a record of the amount of capital recovered, thereby helping to protect financial integrity. The most meaningful depreciation figure in this respect is the bottom line, total system reserve, not the allocated reserves at the subaccount and primary account levels. This is because some offsetting occurs between underrecoveries and overrecoveries at the intervening subaccount and primary account levels. Only the bottom line total system depreciation reserve can tell a financial statement user whether the company's retained earnings are over or understated due to inadequate or excessive accrual of depreciation expense in the past.

Gower quoted the Accounting Principles Board (APB) Statement No. 20, paragraph 31 as follows: "A change in an accounting estimate should not be accounted for by restating amounts reported in the financial statements of prior periods. . . ." He suggested that reserve transfers result in an improper restatement of amounts reported in financial statements of prior periods.[16] However, what APB 20 is requiring is that the total effect of a restatement be charged or credited to beginning retained earnings in the year of change. The effect of depreciation staff's reserve transfers on retained earnings is zero. Obviously APB 20 is not addressing restatements at the primary account or functional levels where the cumulative effect on retained earnings is zero.

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[15]Staff Recommendation, December 5, 1991, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

[16]Rebuttal Testimony of H. A. Gower, May 29, 1992, page 34, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

Prior to 1972, electric utilities maintained book reserves on a functional level only.[17] In 1973, the Commission ordered these utilities to begin maintaining reserves by primary account level. Federal Energy Regulatory Commission (FERC) still only requires reserves to be booked at the functional level and reserves are reported at the functional level in utility financial statements.

To begin booking reserves at the primary account level, electric utilities had to first allocate existing functional level reserves to the accounts. In its 1987 depreciation study, FP&L was ordered to make various reserve transfers to true up the reserve positions so remaining life rates could be used. In fact, each of the big four electric utilities, after allocating functional level depreciation reserves to primary accounts, was ordered to make reserve transfers upon its initial transition to remaining life rates. Consequently, there is no such thing as an inviolate historical reserve balance at any level above the total plant accumulated depreciation.

Electric utilities fear that FERC may not recognize reserve transfers ordered by a state commission and the result may be stranded investment. FPC produced a letter from FERC saying that reserve transfers could be viewed as restatements of previously recorded depreciation expense and citing two cases in support of its opinion. However, the two cases cited involved restatements of the bottom line total of accumulated depreciation and offsetting entries to net income or retained earnings. The reserve transfers made by the Florida Commission simply offset surpluses against deficits at the primary account level with no effect on the total reserves or retained earnings. Therefore, staff does not believe that the FERC letter in question intended to address the type of reserve transfers being made by this Commission. Instead, staff believes that the FERC was addressing transfers affecting the total company's depreciation reserve.[18]

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[17]Functional refers to account groupings of plant by type of activity performed. Specifically, these activities are production, transmission, distribution, or general support.

[18]Staff Recommendation, June 18, 1992, FPC, Docket No. 920096.

Incidentally, Gower refers to National Association of Regulatory Utility Commissioners' (NARUC) position on page 48 of Public Utility Depreciation Practices against adjusting book reserves to agree with theoretical

Also, there are no precedents established wherein the FERC has not recognized account level reserve transfers that were ordered by state commissions. FERC has jurisdiction over wholesale power sales which are usually based upon wholesale power contracts with specific customers. A spokesman for FERC said that the terms of wholesale power contracts filed before the FERC were usually settled between the utility and the customer prior to resorting to a full-fledged rate proceeding. In other words, the FERC has not really considered the issue before. A request for clarification has been made in connection with this report. However, no reply has been received yet.

FP&L's witness, A. P. Farinelli, Jr., agreed that adjustments to the reserve for depreciation were appropriate under the whole life method of depreciation.[19] FP&L witness, Hoffman, also stated that reserve transfers may be appropriate when switching from whole life to remaining life rates.[20] Yet, logic dictates that the depreciation method used under which the difference between book and theoretical reserves arose is irrelevant. If reserve transfers are appropriate under whole life, then there is no reason that they would not also be appropriate under remaining life.

Summary

The Commission's reserve transfers simply reallocate the bottom line reserve among plant accounts. The total reserve, itself, is not changed. All references to GAAP, NARUC, and FERC in attacking these transfers are without merit when one considers that GAAP, NARUC, and FERC were addressing only changes to the total company reserve.

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reserves. We note that, in 1968, when that position was written, electric utilities did not even maintain reserves at the primary account level and that NARUC could only have been addressing bottom line reserve amounts.

[19]Testimony of A. P. Farinelli, Jr., April 3, 1992, page 20, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

[20]Testimony of E. L. Hoffman, April 3, 1992, page 20, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

2.7 Cross-Subsidization Caused by Reserve Transfers

Utility Concern (7)

Utilities claim that reserve transfers can result in inequities to individual groups of customers causing some customers to pay for the same property twice. Because the rates of certain customer groups are determined based in part on specific plant accounts, reserve transfers may harm one class of customer to the potential benefit of another.[21]

Discussion

2.7.1 The Effects of Reserve Transfers on Retail Customer Classes. Cost of service studies attempt to assign plant costs (as well as other costs) to customer classes based upon which class caused the costs to be incurred. Sometimes this task is easy as in the direct assignment of dedicated electric substation costs to a specific industrial customer. Sometimes a portion of total costs, such as production plant costs, are allocated to a class based on an assumed relationship between that class's demand and the plant's capacity. Sometimes there is no way to determine which customer class should bear certain costs.[22]

Costs Which Are Not Directly Assignable. Generally, electric and natural gas utilities divide plant costs into those that are directly assignable to specific customers and costs that are not directly assignable, this latter category accounting for the majority of retail plant in service dollars. In electric utilities, the latter category of costs is broken down according to the functional area - production, transmission, distribution, and general. Gas utilities have only distribution systems and general plant. Each plant account is classified into portions to be allocated on the basis of class demand, class energy, or number of customers in the class.

The effect of reserve transfers between two accounts will depend upon the basis used

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[21]Testimony of E. L. Hoffman, April 3, 1992, page 21, Docket Nos. 900794-EI, 901001-EI, and 910081-EI.

[22]Telecommunications companies are an example of the latter, in which it is impossible to identify [illegible] plant costs should be assigned to a specific customer class. Reserve transfers affecting telephone companies [illegible] not raised issues of cross-subsidies between retail jurisdictional customer groups largely because the [illegible] subsidies cannot be identified.

Hearing Exhibit - 00008586

to allocate the costs in each account. For instance, if all production and transmission plant costs are allocated on the basis of class demand, then reserve transfers between all accounts in these two functional areas will not change the total costs allocated to each customer class. If substantial reserves are transferred from an account allocated on the basis of class demand to an account allocated on the basis of class energy usage, then the costs allocated to customer classes may change. Blanket statements about the impacts of reserve transfers between specific accounts cannot be made since the impacts depend on the cost allocation methodology that will be used by the utility at the next rate proceeding. For an illustration of how interfunction reserve transfers can alter the percentage of costs allocated to each rate class, see the table provided by FPC entitled "Functional Proportions of Electric Plant in Service by Rate Class" at the end of this section.

Costs Which Are Directly Assignable. Directly assignable plant costs are usually too minor to be of much concern when making reserve transfers. Electric utilities have certain accounts whose costs are directly assigned to specific customer groups. Typically, most streetlighting poles and light fixture costs are directly assigned to streetlight and security lighting rate classes. Distribution system costs are divided into primary and secondary levels of service. The investment classified to the secondary level will then be allocated to only those customer classes receiving service at that level - generally residential, commercial, and lighting customers. Industrial customers are allocated less of the distribution system costs since they usually take service at higher voltage levels. Other than some distribution system and most streetlighting costs, the percentage of directly assignable costs to total plant costs is very minor. For instance, in FPC's most recent rate case, total retail plant in service was $4,223,402,000. Of that figure, $81,701,000 was directly assigned to pole and streetlight customers and $20,344,758 was directly assigned to other rate classes.

Evaluating Cross-Subsidies Created Between Retail Classes. Decreases in depreciation expense following reserve transfers may even offset the rate increases from increased rate base in some cases. To illustrate, Richard McMillan, General Finance Manager for GULF, provided the following example. In its 1988 depreciation represcription, GULF was ordered to transfer a reserve surplus out of the production

account for its Plant Scherer unit. The resulting increase in the investment return allocable to its unit power sales customers increased the price paid by FP&L, Jacksonville Electric Authority, and the City of Tallahassee for leased capacity. However, this increase was more than offset by depreciation expense decreases resulting from other reserve transfers and customer concerns were mitigated.[23]

While reserve transfers may create some cross-subsidization, such already occurs with the present ratesetting process. Often, the rates set for each customer class do not recover the rate of return on the rate base allocated to each class. Also, electric utilities have historically designed load retention rate structures that subsidize industrial customers who are capable of building their own cogeneration facilities. Further, natural gas distribution companies often have subsidies flowing from the industrial classes to residential classes. No ratesetting scheme is free from cross-subsidies.

Finally, it is not necessarily true that a reserve surplus in a plant account that is directly assigned to a specific group of customers has been paid for by that group of customers. In West Florida Natural Gas Company's most recent rate case, net investment in house regulators was directly assigned to residential customers but depreciation expense on house regulators was not directly assigned. Instead, total plant depreciation expense was allocated to classes on the basis of number of customers and capacity allocation factors. In other words, each class received a piece of the average depreciation expense.

2.7.2 The Effects of Reserve Transfers on Nonjurisdictional Customer Classes. FPC complained about reserve transfers in its last depreciation represcription having big impacts on the rates of two of its customer classes. However, neither of these classes were Florida jurisdictional customers. Instead, one involved wholesale power contracts under FERC jurisdiction and the other involved joint use pole rentals, a nontariffed item. Revenues received from pole rentals and wholesale power contracts are credited to the revenue requirement which the company is allowed to collect from retail customers. Therefore, if the company reduced amounts collectible from pole rental and contract customers, the

[23]Telephone conversation with Richard McMillan, General Finance Manager for GULF, September 30, 1992.

difference would have been collectible from retail customers. The company does not have to increase rates to its wholesale customers and pole rental customers simply because a reserve transfer increases the plant in service allocable to those customers.

2.7.3 The Effects of Reserve Transfers on Nonregulated Operations. Another concern with reserve transfers is that transfers of reserve surpluses from wholly regulated accounts to accounts with nonregulated components, result in the flow of ratepayer-supplied dollars to nonregulated operations. Telephone, electric, and gas utilities all engage in some nonregulated activities that share common facilities and equipment with regulated operations. However, the percentage of plant allocated to nonregulated operations is, in most cases, very small. Consequently, the potential detriment to ratepayers from reserve transfers is inconsequential.

Company-supplied data from 1991 indicate that somewhere between 3 and 4 percent of jointly used telecommunications plant is allocated to nonregulated operations. Responses to a staff data request dated June 12, 1991, included the following:

Company	Joint Use Plant Accounts	Regulated	Nonregulated	%
GTE	$ 1,877,450	$ 1,874,686	$ 1,944	0.001
Southern Bell	2,180,028,586	2,113,070,049	66,958,537	0.031
United	208,752,369	200,884,202	7,868,167	0.038

Electric utilities responding to the same data request indicated that assets shared with nonregulated operations were located almost exclusively in the general plant account numbers 390, "Structures and Improvements"; 391, "Furniture" and "Computer Equipment"; 392, "Transportation Equipment"; 393, "Stores Equipment"; and 397, "Telecommunications Equipment." GULF supplied allocation percentages ranging from 0.4 to 5.0 percent applicable to these accounts. TECO reported nonregulated property of $400,780 out of total plant in service of $2,288,164,260 in its FERC Form No. 1 for the year ended December 31, 1991.

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Given that the amount of allocations to nonregulated operations is usually small, there does not appear to be much opportunity for grave injustices to be suffered by electric or telecommunications ratepayers through the loss of reserve surpluses. However, the same generality may not apply to natural gas utilities whose propane and appliance sales activities often occupy a significant portion of the common floor space, office furniture, and office equipment. Florida's two largest natural gas distribution companies, Peoples Gas Company and City Gas Company reported nonregulated allocations from their general plant accounts that included the following:[24]

Account Number and Name		City Gas	Peoples Gas
375	Structures and Improvements	31.50%	16.20%
390	Structures and Improvements - General	21.74%	
391	Office Furniture	5.00%	15.30%
391.02	Office Machines		17.30%
393	Aircraft		30.30%

Where a natural gas utility is involved, separate amortization of reserve imbalances in these accounts could be considered if the loss of reserve surplus to nonregulated operations will cause ratepayers to experience any meaningful rate increases.

Summary

During a depreciation represcription, staff prepares a preliminary report of contemplated reserve transfers, recovery schedules, and depreciation rates. These staff reports are sent to the utilities before the final recommendation is drafted, giving utilities the opportunity to identify unforeseen and undesirable impacts that staff's proposed reserve transfers could have on rate classes in any upcoming rate proceedings. To identify potential problems, staff could require the utility to submit a report showing the impacts to each customer class using the company's cost of service allocation methodology from its last rate

[24]Data Request of June 12, 1991.

case adjusted for known changes.

Too much concern has been voiced over the potential cross- subsidizations brought about by reserve transfers. Cost of service allocations are useful in providing some logical basis for assigning costs to customer classes but the allocation process is only a rough tool based on assumptions and estimates. A change in the cost of service allocation methodology, alone, can shift costs between rate classes. Also, simply because an account with a large reserve surplus is allocated to a given customer class, it is not necessarily true that the same class had been allocated the past depreciation expense that created that surplus. Transfers of reserve surpluses to accounts that have nonregulated components are not likely to seriously penalize ratepayers either, as long as the nonregulated allocations remain small. The Commission may want to reexamine this position if any utility expands its nonregulated activities in response to technological changes or deregulation. Finally, a report from utilities on the impact of staff's proposed reserve transfers can serve as an opportunity to resolve any unforeseen problems prior to the preparation of staff's recommendation.

Hearing Exhibit - 00008591

APDFPSC.WK1

FLORIDA POWER CORPORATION
FUNCTIONAL PROPORTIONS OF ELECTRIC PLANT IN SERVICE BY RATE CLASS
FLORIDA PUBLIC SERVICE COMMISSION JURISDICTION

						LIGHTING			EQUIPMENT RENTAL		
	RESIDENTIAL	GEN SERV NON-DEMAND	GEN SERV DEMAND	GEN SERV LRG DEMAND	INTERRUPTIBLE GEN SERV	FIXTURE	POLES	ENERGY	TRANSFORMERS	POLES	CONDUCTORS
PRODUCTION											
A/C'S 310-346											
STEAM	33.6%	32.0%	39.2%	42.0%	11.0%	0.0%	0.0%	25.2%	0.0%	0.0%	0.0%
NUCLEAR	13.5%	12.9%	15.8%	16.9%	4.4%	0.0%	0.0%	10.2%	0.0%	0.0%	0.0%
PEAKING	3.0%	2.9%	3.5%	3.8%	1.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%
TOTAL	50.2%	47.8%	58.6%	62.7%	16.5%	0.0%	0.0%	37.6%	0.0%	0.0%	0.0%
TRANSMISSION											
ACCOUNT:											
350	0.6%	0.6%	0.7%	0.7%	1.6%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%
352	0.2%	0.2%	0.3%	0.3%	0.7%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
353	4.3%	4.1%	5.0%	5.4%	12.0%	0.0%	0.0%	3.2%	0.0%	0.0%	0.0%
354	1.3%	1.2%	1.5%	1.6%	3.5%	0.0%	0.0%	1.0%	0.0%	0.0%	0.0%
355	2.1%	2.0%	2.4%	2.6%	5.8%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%
356	2.4%	2.3%	2.8%	3.0%	6.6%	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%
357	0.1%	0.1%	0.1%	0.2%	0.4%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
358	0.2%	0.2%	0.2%	0.2%	0.5%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
359	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL	11.2%	10.7%	13.1%	14.0%	31.1%	0.0%	0.0%	8.4%	0.0%	0.0%	0.0%
DISTRIBUTION											
ACCOUNT:											
360	0.1%	0.1%	0.1%	0.2%	0.4%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
361	0.3%	0.2%	0.2%	0.3%	0.8%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%
362	4.8%	4.5%	4.6%	5.0%	15.0%	0.0%	0.0%	11.0%	0.0%	0.0%	0.0%
363	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
364	4.3%	4.2%	3.8%	3.3%	8.6%	0.0%	100.0%	8.0%	0.0%	100.0%	0.0%
365	5.3%	5.1%	4.7%	4.4%	12.1%	0.0%	0.0%	10.3%	0.0%	0.0%	100.0%
366	1.2%	1.2%	1.0%	0.9%	2.1%	0.0%	0.0%	2.2%	0.0%	0.0%	0.0%
367	3.1%	3.1%	2.5%	1.8%	4.1%	0.0%	0.0%	4.9%	0.0%	0.0%	0.0%
368	6.8%	7.1%	4.7%	1.9%	0.5%	0.0%	0.0%	6.6%	100.0%	0.0%	0.0%
369	5.6%	5.7%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
370	2.3%	4.9%	1.6%	0.7%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
371	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
372	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
373	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL	33.9%	36.3%	23.8%	18.4%	44.6%	100.0%	100.0%	43.8%	100.0%	100.0%	100.0%
GENERAL											
A/C'S 389-398	4.7%	5.2%	4.6%	4.9%	7.8%	0.0%	0.0%	10.1%	0.0%	0.0%	0.0%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

DISCUSSION SUMMARY

Depreciation accounting has undergone a continual process of development since the early days of America's industrialization when an accepted practice was to record accrued depreciation on equipment at the end of its life by charging its costs to operating expenses and crediting the same to a replacement account.[1] Whole life superseded replacement or retirement accounting and became the accepted depreciation mechanism for the next fifty years.[2] However, the whole life methodology could not adjust for the shortening of asset service lives that began to be experienced through the technological changes in the latter half of this century. Consequently, the remaining life methodology was introduced and it has come to be accepted by a majority of state regulatory commissions.[3] However, even the remaining life methodology has limitations in that recovery is achieved over the remaining life of the group which can extend far beyond the retirement date of many of the specific items in the group.

The Florida Commission adheres to the philosophy that rate base should include only plant that is actually serving the public and that utilities are entitled to full recovery of all prudent investment in plant while that plant is in service. Therefore, the Commission has developed two procedures, capital recovery schedules and reserve transfers, to either avoid or eliminate as quickly as possible significant reserve deficits that artificially inflate the rate base with nonexistent assets. We examined the application of these procedures to depreciation rate represcriptions occurring since these procedures were codified into rules and believe that such procedures are logical, have been consistently applied, and have

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[1]Depreciation - History and Concepts in the Bell System, American Telephone and Telegraph Company, 1957, page 48.

[2]Depreciation Training/Philosophy Document, Florida Public Service Commission.

[3]According to a 1991 survey of state depreciation practices compiled by Denise Parrish of the Arizona Corporation Commission, 34 state commissions permit the use of the remaining life depreciation methodology.

accomplished the Commission's philosophical objectives with respect to rate base. We further believe that these procedures are both systematic and rational as required by the American Institute of Certified Public Accountants in its definition of depreciation accounting.[4]

[4]Hayne and Aliff,Accounting for Public Utilities, Matthew Bender & Co.,Inc., 1991, page 6-6.

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Pages 27-36
from Special Agenda Transcript,
Docket No. 001148-EI, March 22, 2002

Hearing Exhibit - 00008597

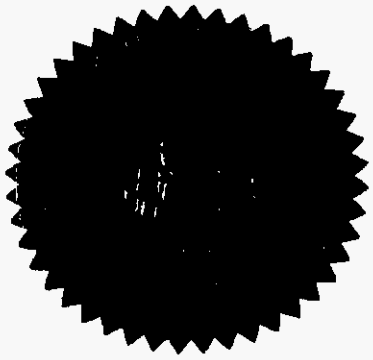
BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 001148-EI

In the Matter of

REVIEW OF THE RETAIL RATES OF FLORIDA POWER & LIGHT COMPANY.

_____/



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PROCEEDINGS:	SPECIAL AGENDA CONFERENCE
BEFORE:	CHAIRMAN LILA A. JABER COMMISSIONER J. TERRY DEASON COMMISSIONER BRAULIO L. BAEZ COMMISSIONER MICHAEL A. PALECKI COMMISSIONER RUDOLPH "RUDY" BRADLEY
DATE:	Friday, March 22, 2002
TIME:	Commenced at 8:35 a.m. Concluded at 10:05 a.m.
PLACE:	Betty Easley Conference Center Room 148 4075 Esplanade Way Tallahassee, Florida
REPORTED BY:	LINDA BOLES, RPR Official FPSC Reporter (850) 413-6734

DOCUMENT NUMBER-DATE
03473 MAR 27 02
FPSC-COMMISSION CLERK

Hearing Exhibit - 00008598

parties? What is it you need to accomplish this clarification?

MR. SLEMKEWICZ: Well, we've been looking at the, you know, the plan -- the existing plan ends this April. And we just wanted to make sure that it did not keep going from April to April on an annual basis for their proposal. And we just wanted to make sure they're doing it on a calendar year basis rather than April to April.

COMMISSIONER DEASON: Under your proposal or the way that you view this, what would be the maximum amount of credit which could be taken in the Year 2002?

MR. SLEMKEWICZ: They could take the entire $125 million, if they decided to do that.

COMMISSIONER DEASON: But it would be from April to December 31, and then after, every subsequent year it would be a calendar year basis until the termination of the agreement, which is in 2005.

MR. SLEMKEWICZ: That's correct.

COMMISSIONER DEASON: Okay. Is that the parties' understanding as well?

MR. LITCHFIELD: That's correct.

CHAIRMAN JABER: Mr. Shreve?

MR. SHREVE: Yes.

CHAIRMAN JABER: All right. Finally, Staff, we heard Mr. Wiseman's remarks. Do you have any concern that you didn't have responses to your discovery or that there was stonewalling

Hearing Exhibit - 00008599

on your discovery? The parties have represented that actually there's adequate discovery and adequate information in the case. I want to make sure that Staff agrees with that.

MR. MAILHOT: I believe the company has provided responses to all of our questions so far.

CHAIRMAN JABER: And, Staff, if I've done my math correctly and understand the revenue sharing mechanism, it's actually a continuation of the revenue sharing plan that has been existence, in existence that will expire April 15th of this year. And do you have any idea of what that equates to in dollars at the end of 2005? How big of a revenue refund, rate refund are we talking about for the consumers of the State of Florida at the end of 2005?

MR. MAILHOT: Beginning in April of 2002?

CHAIRMAN JABER: Yes.

MR. MAILHOT: Roughly, if you add in the midcourse correction, it's probably to a billion dollars over three and three-quarters years.

CHAIRMAN JABER: Dale, I can't hear you.

MR. MAILHOT: It's probably close to a billion dollars over three and three-quarters years in total.

CHAIRMAN JABER: Commissioners, those are all the questions I have right now. Any questions?

COMMISSIONER DEASON: Madam Chairman, I have just a few questions concerning the agreement and Staff's

Hearing Exhibit - 00008600

recommendation, more, I think, clarification than anything else. If now is the appropriate time, I can ask those questions.

CHAIRMAN JABER: Absolutely.

COMMISSIONER DEASON: Okay. I'll direct this at Staff and then, if I need further amplification, I'll address it to the parties. But I'm looking at the agreement itself, which is Page 14 of the recommendation, and I'm looking at Paragraph 12. And this is, this concerns amortization expense that's recorded as an offset to the investment tax credit interest synchronization adjustment.

I just need further understanding. Exactly what, what does this accomplish and what's the reason for it?

MR. MAILHOT: Items 11 and 12 actually are very old items from the company's last rate case, and they should have been or they should be addressed at the time of the company's next rate case. And this is really, it's somewhat of a cleanup item for something that they've been recording for the last probably 15 years at least.

COMMISSIONER DEASON: So this is something that if we had actually taken this matter to hearing, this would have been something that would have been accomplished, at least it would have been Staff's recommendation to have accomplished this in the final order?

MR. MAILHOT: That's correct.

Hearing Exhibit - 00008601

COMMISSIONER DEASON: Okay. The, the other question I have, I guess this is probably more appropriately addressed to the company, and it has to do with the ability of the company to, to book credit amounts to the depreciation expense up to $125 million per year. And we got, just got clarification as to how that would work during the, during the duration of this agreement.

I, I can understand the necessity for this. It gives the company some, some flexibility. This agreement is over a number of years and you cannot look into a crystal ball and know exactly what's going to transpire during that period of time. I guess it gives the company some ability to have some consistency and stabilize earnings, if necessary.

I guess my question, I guess I'm looking for some assurance from the company, is that this provision will not be utilized unnecessarily. I think that I'm looking for a commitment that the company will continue its, its stellar track record in the past of being efficient in managing their company effectively to the benefit of its stockholders and its customers and that these amounts will not be utilized unless necessary, and that's the kind of comfort I'm looking for. And if someone can address that, I certainly would appreciate it.

MR. EVANSON: Well, Commissioner Deason, we certainly intend to continue to operate the company in the same efficient manner we have in the past and we certainly will be making

Hearing Exhibit - 00008602

every effort to improve operational efficiency and productivity. And I think that's also inherent in the agreement that's giving us that incentive to continue to do it, number one.

Number two, on the depreciation side, I think it's likely that we would avail ourselves of that provision probably to the fullest extent probably in every year. And I say that for not, not primarily because of the earnings impact, but also because when we actually compare ourselves, our depreciation rates to all of our various peers in the industry, it's very clear that our rates are far higher than most. In fact, they may be the highest in the industry in terms of the depreciation rate that we're taking.

So we've done a lot to do that, we've changed a lot of policies, and I think perhaps we've gone too far in that area. We did, as you know, in the '90s under the depreciation, special depreciation program approved by the Commission take perhaps an additional billion dollars of special depreciation secondly. And then when we go back and look at the remaining book value of our assets, they are extremely low and extremely low compared to industry averages. The fossil is about, I think it's almost a fourth of what the industry average is; the nuclear is about the same order of magnitude. So in a sense we've significantly -- it appeared to me relative to industry and also relative to market value, those assets have been very

Hearing Exhibit - 00008603

highly depreciated.

And indeed, as you know, when the 2020 Study Commission was looking at issues of transferring assets out of rate base unlike almost every jurisdiction in the country that had a concern about stranded costs, the issue that, that raised in the Commission was really stranded benefit because the assets are depreciated to that degree.

So, frankly, we think it's appropriate to look at that depreciation and that, and that this reduction is probably bringing depreciation to an appropriate level. And since we will not be having, I believe, not having a full review of depreciation by the Staff during that period, we think the review probably would have shown that we were overdepreciating.

So it serves a few purposes, but I think it certainly would serve the purpose of bringing our depreciation more in-line. And I think after we've taken that, to the extent that we take the full $125 million, we actually will be in-line with peer groups.

So, first, I think we probably will be taking it but, secondly and most importantly, it will have no impact whatsoever on our intense effort to continue to improve operations.

COMMISSIONER DEASON: When is, when is the next depreciation study due to be filed?

MR. EVANSON: Depreciation study?

Hearing Exhibit - 00008604

COMMISSIONER DEASON: Depreciation study, yes.

MR. EVANSON: I think it otherwise would have been filed in 2003. And I believe, the attorneys can correct me, I believe under this agreement that'll be postponed until --

CHAIRMAN JABER: Ms. Lee, you have the date?

MS. LEE: Yes. The company was granted a waiver to file their depreciation study April 30th, 2003, unless there was a settlement in the rate case, at which time it would come forth that they would come forward.

CHAIRMAN JABER: Come forth when?

MS. LEE: That date would be relooked at, come forward, it would be a lot sooner than the April 2003 date.

COMMISSIONER DEASON: So when do we anticipate that the next study will be due?

MS. LEE: It is my understanding talking with the company, they can file a study by October the 30th of this year, recognizing the settlement goes through.

MR. ELIAS: And, Commissioners, if I might add, we recognize that one of the explicit terms of the settlement is that depreciation rates will not change during the term of the settlement, but we still see validity to the study and getting the information and keeping tabs on it on a regular basis.

COMMISSIONER DEASON: Well, I'm glad we're having this discussion because it's clarifying to me the purpose of this latitude which is given to the company that it's really

Hearing Exhibit - 00008605

not a cushion to be able to absorb earnings or unforeseen circumstances. This is really an effort to get depreciation, at least in the view of the company, to a level to where it needs to be. That's what I understand the explanation. Am I oversimplifying it, Mr. Evanson?

MR. EVANSON: Well, I think there are two aspects. That's clearly one, and I think one that otherwise is overlooked. But the second is certainly it helps, it does cushion the earnings impact to the company on, from a $250 million rate cut.

COMMISSIONER DEASON: I guess what I'm, I'm hopeful that we can avoid, and it gives me some comfort in your representation that this is really an effort to get depreciation reserves, not the rates, the rates stay the same, get the depreciation reserves in the long-term where they, they need to be.

We know that if, if we underdepreciate or overdepreciate, there has to be corrective measures taken after the next study. And my effort, I mean, my concern is try -- I want the depreciation reserves to be as accurate as possible. I want to hopefully avoid though erratic changes in depreciation rates. And I know that this agreement keeps rates frozen, depreciation rates frozen during the entire period. I would hope that after the conclusion of this settlement, if it is approved, that we would not find ourselves in a situation

Hearing Exhibit - 00008606

where depreciation reserves are way out of balance from where they should, theoretically should be. And you've given me the indication that you think this is a step in the right direction to get those, actually to get those, as a positive thing to get the reserves where they should be.

MR. EVANSON: Right.

COMMISSIONER DEASON: I'm looking for some feedback from Staff. Does Staff share that view or does Staff feel like that it's just too unpredictable at this point to forecast that far ahead as to where depreciation reserves should be?

MS. LEE: Commissioner, I think it's too early to tell, as the story goes.

I am concerned with the company's statement that all of the sudden their plant is, quote, overdepreciated. My personal opinion is this reversal of depreciation expense, if you will, is a cushion, a management of, to help them manage earning. And it's interesting, at least to me, that the prior stipulation where the company was recording additional depreciation expense, and I think it was in the magnitude of up to $100 million a year in discretionary amortization expense, and the caveat was that that accelerated amount would not be carried forward in the design of depreciation rates. Follow me through, you're booking additional depreciation expense, which would, if it was included in the reserve, would lower your depreciation rate. That stipulation did not allow us to

Hearing Exhibit - 00008607

include it in the depreciation rate design.

Now when it's going the other way, they're going to credit the, the expense, they want that included in the depreciation, depreciation rate design next time, which will lower depreciation rates even further.

COMMISSIONER DEASON: We have -- under the previous stipulation though we have accumulated some $170 million in recognition of that additional, additional depreciation.

MS. LEE: Right.

COMMISSIONER DEASON: And that that's going to be the first item which is going to be addressed in the flexibility of the company to book $125 million per year; correct?

MS. LEE: Exactly. Essentially reversing that out. Uh-huh.

COMMISSIONER DEASON: Okay.

CHAIRMAN JABER: Commissioners, any other questions?

COMMISSIONER BRADLEY: Yes, I have a question.

Item 13, and by no means am I encouraging an increase, but I just need some explanation of Item 13. You know, one of your service areas is Dade County, and I'm just curious as to what the impact of Item 13 is going to be upon your quality of service if, in fact, we have another no-name storm come through South Florida. What are your plans to, to deal with that, if we have another catastrophic event such as what we had a couple of years ago?

Hearing Exhibit - 00008608

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Pages 1628 and 1629 from Hearing Transcript, Docket Nos. 050045-EI and 050188-EI, August 24, 2005, Volume 10

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of

PETITION FOR RATE INCREASE BY FLORIDA POWER & LIGHT COMPANY. — DOCKET NO. 050045-EI

2005 COMPREHENSIVE DEPRECIATION STUDY BY FLORIDA POWER & LIGHT COMPANY. — DOCKET NO. 050188-EI

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VOLUME 10

Pages 1597 through 1684

PROCEEDINGS:	HEARING
BEFORE:	CHAIRMAN BRAULIO L. BAEZ COMMISSIONER J. TERRY DEASON COMMISSIONER RUDOLPH "RUDY" BRADLEY COMMISSIONER LISA POLAK EDGAR
DATE:	Wednesday, August 24, 2005
PLACE:	Betty Easley Conference Center Room 148 4075 Esplanade Way Tallahassee, Florida
REPORTED BY:	JANE FAUROT, RPR Official FPSC Hearings Reporter (850) 413-6732
APPEARANCES:	(As heretofore noted.)

FLORIDA PUBLIC SERVICE COMMISSION

Hearing Exhibit - 00008610

MR. KEATING: We read that as saying that if FPL petitioned to -- starting before that clause, if FPL petitions to initiate a limited proceeding under this section that any party -- where it says may petition to initiate any proceeding otherwise permitted by Florida law, could ask that the proceeding be expanded into a general rate proceeding.

COMMISSIONER BRADLEY: Okay.

CHAIRMAN BAEZ: Commissioners, anything else on Section 6?

COMMISSIONER BRADLEY: Oh, just for the record, the parties did shake in the affirmative. The court reporter can't see you.

CHAIRMAN BAEZ: After almost an hour they will nod at almost anything, I think. Mr. Devlin, proceed.

MR. DEVLIN: Mr. Chairman, Number 7, I think, it is pretty much boilerplate language, and it is consistent with our rule on how to calculation interest, the 30-day commercial paper rate.

CHAIRMAN BAEZ: Very well.

MR. DEVLIN: Number 8 relates to the depreciation issue, and it gives FPL discretion to credit depreciation up to $125 million. I believe, and somebody can correct me if I'm wrong, that it is consistent with the past settlement that we are now involved with.

COMMISSIONER DEASON: I have a question.

Hearing Exhibit - 00008611

CHAIRMAN BAEZ: Go ahead, Commissioner Deason.

COMMISSIONER DEASON: The use of the credit to remove reserve efficiencies, it's clear as to how that is to be done so there is not a controversy as to which accounts gets the deficiency adjustments?

MR. BALLINGER: Yes, sir, I think that is laid out later on in that first part of Section 8, that it's going to be reserve deficiencies to be allocated into individual reserve balances on the ratio of the net book value of each plant account to total net book value.

COMMISSIONER DEASON: So it is basically a mathematical calculation, not a policy determination, for later.

MR. BALLINGER: Yes, sir.

CHAIRMAN BAEZ: Any other questions, Commissioners, on Section 8?

COMMISSIONER DEASON: I guess one other question. The study, the depreciation study that has been filed, what effect does it have as a result of the stipulation? Will it go into effect as filed on a going-forward basis, is that correct?

MR. BALLINGER: Yes, that is addressed later on here in another section, that the filing that was filed March 16th, which was the original study, is what the depreciation rates will be set on.

COMMISSIONER DEASON: And if this stipulation is

Hearing Exhibit - 00008612

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FPL's report on the Service Hearings held from 6/19/09 to 6/26/09

Hearing Exhibit - 00008613

Before the

Florida Public Service Commission

Docket No. 080677-EI

IN RE:

Petition for rate increase by Florida Power & Light Company

Service Hearings Report:

- **Sarasota**
- **Fort Myers**
- **Daytona Beach**
- **Melbourne**
- **West Palm Beach**
- **Fort Lauderdale**
- **Miami**
- **Miami Gardens**
- **Plantation**

June 19, 23-26, 2009

07770 JUL 29 8

FPSC-COMMISSION CLERK

Hearing Exhibit - 00008614

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Detail Status: Customers Who Expressed Service Issues at Hearings.....pgs. 3 – 25

Appendix

A. (Exhibit A) Summary of Speakers at the Hearings
B. (Exhibit B) List of Elected Officials who Attended the Hearings
C. (Exhibit C) Customer Assistance Options
D. (Exhibit D) 2008 Customer Assistance Annual Report
E. (Exhibit E) Miami Gardens Reliability Data as Requested by Commissioner Skop

07770 JUL 29 8

Background

On Friday, June 19, 2009, the Florida Public Service Commission (Commission) began a series of nine customer service hearings held over five days throughout Florida Power & Light Company's service territory to hear customer comments on the rates and charges proposed in Docket No. 080677-EI Petition for a rate increase by Florida Power & Light Company (FPL). The purpose was to take testimony from the public on the quality and adequacy of FPL's service and other matters related to the company's petition for a rate increase.

FPL notified customers of the hearings' purpose, dates, times and locations in four ways:

1. The company enclosed a bill insert in customers' May electric bill.
2. The company posted information about the hearings on its website.
3. The company placed advertisements in 11 newspaper publications of general circulation on Thursday, June 11 in the areas in which the hearings were held. The advertisement ran in both English and Spanish in the Miami area.
4. The company included a bill message for customers in Miami-Dade and Broward Counties noticing two additional hearings in their area.

On June 26, 2009, at the Plantation Service Hearing, FPL submitted to the PSC Staff, Notice of Newspaper Publication of FPL Customer Service Hearings and FPL's May Bill Insert noticing the FPL Customer Service Hearings. Staff has identified these documents as exhibit 23 and 24.

In total, 418 customers* testified at the hearings. 243 customers, or 58 percent, made positive statements about FPL's quality of service, and 55 customers or 13 percent discussed a service issue. The remaining 120 or 29 percent addressed other topics but made no mention of FPL's quality of service. Of the 418 customers who spoke at the nine service hearings, 154 opposed the rate increase.

FPL prepared this report to provide information to the Commission on the customer service-related issues raised by customers during the quality of service hearings. It is meant to provide the Commission with information about the follow-up actions taken by FPL to resolve the issues. The subsequent sections of this report detail these actions.

In addition to the specific actions that will be described in the balance of this report, Marlene Santos, Vice President of Customer Service, sent letters on June 30, 2009, to all customers who spoke at a hearing. The letters thanked customers for their participation and provided them with an FPL customer advocate's name and direct telephone number.

* We have excluded the comments made by the same individuals at different hearing locations, and formal parties/interveners in this case as they will have an opportunity for full participation during the formal technical hearing.

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Hearing Exhibit - 00008616

Summary: Customers Who Expressed Service Issues at Hearings

pg. Sarasota
3. Val Gratias
4. Ella Kennedy
4. Sam Horton
4. Mitch Mallett

pg. Fort Myers
5. Paul Andresen
5. Richard Purcell

pg. Daytona Beach
6. Gregory Taylor
6. Geneva Wynter

pg. Melbourne
7. Tony Farace
8. Robert Scorah
8. Peter Lewis
9. Betty Moore
9. Robert Reger
9. Thomas Swindal
10. Valerie Dietrich
10. Richard Dutchik

pg. West Palm Beach
11. Mayor Charles Falcone
11. William Andrews
12. Barry Carson

pg. Fort Lauderdale
13. Steve Carbone
14. Joe Roberto
14. Bunny Brenneman
15. Chris Chiari
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pg. South Miami
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pg. Miami Gardens
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20. Richard Mason
21. Wendell James
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23. Mayor Richard Kaplan
23. Joel Slotnick
24. Diana Castillo
24. Godwin Graham
24. Stephanie Nagel
25. Wesley Noll
25. Linda Grant
25. Jean Hansen
25. Don Foster

Hearing Exhibit - 00008617

SARASOTA	2009 Quality of Service Hearings

Sarasota Summary: The Sarasota hearing was held at 11 a.m. on Thursday, June 19, 2009, in the Sarasota City Commission Chambers. Forty-seven customers spoke, including five elected officials; Rep. Holder, Rep. Fitzgerald, County Commissioner Thaxton, Sarasota Mayor Clapp and Vice-Mayor Kirschner. Twenty-nine customers (60 percent) made positive statements about FPL's quality of service and 4 customers (9 percent) discussed a service issue. The remaining 14 customers (30 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Sarasota. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Sarasota.

SARASOTA		2009 Quality of Service Hearings
Transcript Page #	Customer Name	Customer Comments
92	Val Gratias	The customer stated she has no complaints with her service beyond power flickers and surges, and as a result, she had to replace her washer and dryer. Additionally, she stated she had to pay a $300 deposit as a result of FPL's policy on late payments.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records indicate in the past 12 months there have been 20 momentary power interruptions (June 30, 2008 through June 29, 2009). During this same timeframe, Ms. Gratias did not contact FPL regarding the matter. There is no record of a claim being filed by the customer. FPL records also reflect on November 3, 2008 the customer's deposit was adjusted to $406, after her prior 12-month billing history indicated she had paid late five times and had been issued two final notices. All bills and final notices prior to the deposit adjustment included a notice about late payment and deposit adjustments. At the time of the deposit adjustment the customer was offered an automatic deposit waiver if they enrolled in Automatic Bill Payment (ABP). On December 9, 2008, Ms. Gratias contacted the FPSC regarding the deposit adjustment. She chose to be transferred to FPL via the telephone transfer-connect system and spoke with a Corporate Resolution Specialist. Although the customer did not enroll in ABP, as a courtesy, on December 9, 2008, the deposit was cancelled to assist the customer. **Resolution:** On June 19, 2009, FPL discussed concerns about momentary power interruptions with the customer. Ms. Gratias stated she had not been experiencing voltage fluctuations; however, her lights have been going on and off about two times per week for several months. Ms. Gratias was advised that her concerns would be investigated. On June 22, 2009, FPL contacted Ms. Gratias to further discuss her concerns and a Restoration Specialist was dispatched to check the voltage and the service connections going into her home. Voltage was confirmed to be within standards and the condition of the connections was good. The Specialist also explained that FPL's Vegetation Management Department was in the process of performing line clearance on a near-by main line and, once completed, the number of momentary interruptions should be greatly reduced. This line clearance is expected to be completed by July 24, 2009, barring any unforeseen circumstances. The customer did not wish to pursue a damage claim. Also on June 19, 2009, FPL's deposit program and reason for the program were discussed with the customer. Since the deposit was cancelled in December, 2008, no further action was needed.

Hearing Exhibit - 00008618

SARASOTA		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
150	Ella Kennedy	Miss Ella Kennedy, an elementary school student, stated that the power to her parents' home went out for six hours during a party. She further stated this happens a lot in her neighborhood.
Status: Complete		**History:** FPL records reflect five sustained outages and 15 momentary power interruptions within the last 12 months for this address. The first outage occurred on November 7, 2008, which was restored within 31 minutes by replacing a damaged switch. The second outage occurred on March 3, 2009, and was restored within one hour and four minutes after replacing a blown fuse. The third occurred on March 28, 2009, due to a blown lateral fuse. Restoration was delayed due to tree trimming on the lateral. Power was restored six hours and forty-one minutes after the initial report, once trimming was completed. The most recent outage occurred on May 15, 2009, due to a damaged switch, and took one hour and thirty-five minutes to restore. **Resolution:** FPL has contacted Ella Kennedy's mother, Ms. Kennedy, and explained the causes of the outages. In addition, FPL has completed line clearing on the lateral line serving Ms. Kennedy's home. Ms. Kennedy expressed her satisfaction with FPL's response.
160	Sam Horton	The customer stated he is an amateur radio operator and that he gets interference from the FPL transmission lines. He has filed complaints with the FPSC, FCC, etc.
Status: In-Progress		**History:** Mr. Horton filed a complaint with the FPSC, No. 814425E, in December 2008 regarding radio frequency interference. **Resolution:** The FPSC complaint No. 814425E is still open. FPL has developed a comprehensive action plan to address Mr. Horton's concerns regarding radio frequency interference as well as other conditions identified. This action plan has been submitted to the FPSC Technical Staff. The plan includes line clearance, pole inspections, and patrolling the four feeders surrounding Mr. Horton's residence. All work and repairs are scheduled to be completed by the end of 4th Quarter 2009. FPL's radio technician also continues to work with Mr. Horton to identify and resolve interference issues. FPL is also working with the American Radio and Relay League (ARRL). This organization assists amateur radio operators in resolving interference problems, and often works directly with affected individuals, utility companies, municipalities, equipment manufacturers, and the Federal Communication Commission (FCC). Working through and with the ARRL, a field investigation, which includes investigating the inside of Mr. Horton's residence for potential interference issues, was agreed upon and scheduled for August 18, 2009. The investigation would be performed by an independent consultant recognized by the ARRL as a leading expert in this type of investigation. However, just recently, Mr. Horton provided some additional requirements and expectations that must be met before he will allow the scheduled August 18th investigation to take place. FPL is currently reviewing these requirements, which could possibly include the need for legal documents to be developed and/or utilized. Resolution of these additional requirements could potentially delay the currently scheduled August 18th investigation.
173	Mitch Mallett	The customer was concerned his meter was replaced last year and he received a credit for one month only. He felt entitled to an additional credit for two additional summer months. Mr. Mallett also stated his deposit had been adjusted.
Status: Complete		**History:** FPL records reflect on September 3, 2008 a high bill investigation was completed and no problems were detected with the meter. However, the Energy Management Consultant (EMC) observed an apparent problem with the air conditioner and the customer's breaker panel was rusting. The EMC discussed the findings with the customer and also recommended the customer not touch the breaker panel due to safety issues. However, the customer continued to touch the breaker panel and sparks came out and blew the breaker. The EMC advised the customer to have repairs completed and FPL would also test the meter. On September 22, 2008 the customer was informed that the meter had tested accurately with a weighted average of 99.39 percent. The meter test results indicated there were no errors in FPL's billing, and the meter accuracy was in compliance with F.A.C. 25-6.052. On November 14, 2008 the customer contacted FPL once again regarding his high bill concern. As a courtesy, due to the customer's malfunctioning air conditioning unit, the August bill was adjusted, resulting in a $194.89 credit. The customer appeared to be satisfied and no further customer contact was received. **Resolution:** On June 19, 2009, the customer was advised his request would be investigated. On June 26, 2009, as a courtesy, the customer's July and September 2008 bills were adjusted, resulting in an additional $298.41 credit. As a courtesy, to further assist the customer, the account was removed from "Cash Only" status. The customer was informed and is satisfied.

Hearing Exhibit - 00008619

FORT MYERS	2009 Quality of Service Hearings

Fort Myers Summary: The Fort Myers hearing was held at 6 p.m. on Thursday, June 19, 2009 in the Lee County Public Education Center Board Room. Forty customers spoke. Twenty-four customers (60 percent) made positive statements about FPL's quality of service and 5 customers (13 percent) discussed a service issue, two of which were actionable. The remaining 11 customers (28 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Fort Myers. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Fort Myers.

FORT MYERS		2009 Quality of Service Hearings
[illegible]	[illegible]	[illegible]
141	Paul Andresen	The customer was concerned about waiver of his deposit.
Status: Complete		**History:** FPL records reflect Mr. Andresen started a new account with FPL on February 2, 2009. At that time, Equifax, a third-party credit vendor, was utilized to determine whether a deposit was needed. Based on Equifax's recommendation, a $100 initial deposit was requested and paid. **Resolution:** As a courtesy, on June 19, 2009, the $100 initial deposit was cancelled, credited to the account and applied toward June's bill. In addition, Mr. Andresen was provided a Customer Assistance Options packet (see Exhibit C) which contains information on FPL programs. Mr. Andresen indicated he was interested in FPL's On Call Program. On July 6, 2009 Mr. Andresen's account was enrolled in On Call and the equipment was installed on July 9, 2009. The program will provide an annual savings of $49 to the customer.
152	Richard Purcell	The customer stated he contacted FPL prior to Hurricane Charley and asked FPL to trim trees. Nothing was done, and the trees took out the transformer. He was without power for six days. He was satisfied with the restoration time, but stated that since then, he has asked FPL to trim the trees, but they haven't done it.
Status: Customer Agreed Upon Plan of Action		**History:** There is no record of any prior tree trimming requests. In May 2009, FPL mailed notification to Mr. Purcell, and other customers on his feeder, of plans to trim the trees in his area. **Resolution:** The trimming in the area had commenced prior to the hearing, and trimming on Mr. Purcell's lateral was completed during the week ending June 26, 2009. Completion of the trimming on the feeder is scheduled to be completed by July 31, 2009, barring any unforeseen circumstances. Mr. Purcell has been advised of the completed work on his lateral, as well as the scheduled work on the remainder of the feeder.

Hearing Exhibit - 00008620

DAYTONA BEACH	2009 Quality of Service Hearings

Daytona Beach Summary: The Daytona Beach hearing was held at 4 p.m. on Tuesday, June 23, 2009, in the Daytona Beach City Commission Chambers. Thirty-three customers spoke, including one elected official, Rep. Taylor. 19 customers (58 percent) made positive statements about FPL's quality of service and three customers (9 percent) discussed a service issue, two of which were actionable. The remaining 11 customers (33 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Daytona Beach. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Daytona Beach.

DAYTONA BEACH		2009 Quality of Service Hearings
Trans. Page No.	Customer	Customer Comments
60	Gregory Taylor	The customer stated that the capacitor banks along Ridgewood Avenue were unplugged.
Status: **Customer Agreed Upon Plan of Action**		**History:** The customer had not previously reported this issue to FPL. **Resolution:** An FPL Delivery Assurance Designer contacted the customer and advised him that his concerns regarding the capacitor banks would be investigated during the week of July 6, 2009. The customer was assured that any capacitor banks found to be off-line would be diagnosed and repaired as needed. The customer was satisfied, and indicated he did not desire any further follow-up regarding the matter. FPL's follow-up resulted in three work orders for repairs to three capacitor banks. This work will be completed by August 6, 2009, barring any unforeseen circumstances.
68	Geneva Wynter	The customer stated her bills are high, despite utilizing energy conservation tips and installing new windows in her home.
Status: **Pending Response From Customer**		**History:** FPL records indicate a Phone Energy Survey was performed on October 13, 2008. The customer was satisfied and no further contact was made by the customer. **Resolution:** On June 23, 2009, a High Bill Investigation (HBI) was offered and accepted by the customer. In an effort to further assist the customer, the Budget Billing Program was explained and the customer enrolled. From June 24, 2009 to June 29, 2009 several messages were left for Ms. Wynter by an FPL dispatcher requesting contact to have the HBI scheduled, but no response was received. On June 29, 2009, a letter was mailed to the customer requesting contact to schedule an appointment. On July 6, 2009 another message was left for the customer. On July 14, 2009 an FPL Advocate spoke with Ms. Wynter who indicated she appreciated the follow-up. At this time, however, she could not schedule an energy survey and would contact the Advocate when she is available.

Hearing Exhibit - 00008621

MELBOURNE	2009 Quality of Service Hearings

Melbourne Summary: The Melbourne hearing was held at 9 a.m. on Wednesday, June 24, 2009, in the Brevard County Governmental Center. Forty-eight customers spoke. 29 customers (60 percent) made positive statements about FPL's quality of service and 10 customers (21 percent) discussed a service issue, eight of which were actionable. The remaining nine customers (19 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Melbourne. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Melbourne.

MELBOURNE		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
77	Tony Farace	The customer stated he had a concern about poles at his prior address. He was also concerned about a deposit adjustment in the amount of $600 and vegetation management at his current address.
Status: Complete		History: There is no record of any calls from the customer regarding the poles at his previous address. FPL records reflect during the past 10 months of billing history, the account was paid late 10 times, was issued 10 final notices and disconnected once for non-payment. All bills and final notices included a notice about late payments and deposit adjustments. FPL has also provided four payment extensions to the customer during 2009, all four extensions defaulted due to non-payment. Mr. Farace had several deposit billings in the past year, all associated with slow payment. On June 30, 2008 the account was billed a $583 deposit. On July 18, 2008, the customer contacted the FPSC regarding the deposit and chose to be transferred to FPL via the telephone transfer-connect system. The Corporate Resolution Specialist he spoke with removed the full deposit as a courtesy, with the understanding future bills would be paid on time. In addition, the Specialist enrolled the account on FPL's 62Plus program, allowing 31 days to pay each month, rather than 21 days. However, the account became past due again and on February 2, 2009, a deposit was billed in the amount of $543. Mr. Farace contacted the FPSC on February 5, 2009 regarding the deposit and chose to be transferred to FPL via the telephone transfer-connect system. The Specialist he spoke with agreed to assist him by reducing the deposit in half to $272 and provided a four-month extension; however, the payment extension defaulted. On April 30, 2009, the customer's deposit was adjusted again from $272 to $549. Each deposit adjustment brought the total deposit to an average two month's billing at the time the adjustment was made. Regarding tree trimming at his current address, records reflect Mr. Farace contacted FPL in 2007 requesting tree trimming. The Work Request was entered, and completed, including debris removal. Resolution: Mr. Farace was advised that the area where he previously resided is scheduled for pole inspections beginning the first quarter of 2011. FPL requested the customer contact us regarding any specific pole(s) he thought needed immediate attention. On June 24, 2009, as a courtesy, the $277 adjusted deposit was canceled. In an effort to further assist the customer, collection charges totalling $79.38 were also cancelled. A payment extension was also granted to pay his $245.49 bill, which was due June 22 (62Plus extended due date), by July 10. Mr. Farace was provided the number for his local ASSIST agency for help paying his bill. The customer appreciated FPL's efforts. On June 24, 2009, FPL patrolled the customer's area for any tree conditions needing attention. Several locations were identified, and the customer was advised the trimming would be completed within two weeks. On July 8, 2009, FPL met with the customer again, at which time he expressed complete satisfaction with the trimming that was completed on July 7, 2009. He also commended the crew for the excellent job they did.	

Hearing Exhibit - 00008622

MELBOURNE		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
92	Robert Scorah	The customer was concerned with reliability at his home, stating he has replaced five refrigerators, and his power went off five times on June 22, 2009. He also indicated he has complained about trimming lines since the last hurricane
Status: Customer Agreed Upon Plan of Action		**History:** FPL records reflect 41 momentary power interruptions (MPIs) from July 1, 2008, through July 1, 2009. On June 4, 2009, FPL explained that recent MPIs were caused by severe weather and tree conditions in the area. Mr. Scorah was satisfied at that time. He contacted FPL again on June 8, 2009, to report tree conditions near FPL facilities. On June 23, 2009, the customer contacted FPL once again to report MPIs. The customer was advised that a tree trimming investigation was pending. **Resolution:** On June 24, 2009, an FPL representative spoke with Mr. Scorah at the Melbourne FPSC hearing site. The representative offered to file a claim for the refrigerators that he indicated were replaced, however, the customer indicated he did not wish to pursue a damage claim. On June 26, 2009, FPL advised the customer that tree trimming along the lateral lines was scheduled to be completed by July 30, 2009, barring any unforeseen circumstances, which will help minimize MPIs. Mr. Scorah was satisfied with FPL's action plan.
127	Peter Lewis	The customer was concerned about his bills being high and a $600 deposit.
Status: Complete		**History:** FPL records indicate no previous contact was received regarding high bills. FPL records also reflect that Mr. Lewis has no deposit with FPL and was not billed an additional deposit of $600 or any amount. **Resolution:** On June 24, 2009 the following FPL programs were reviewed with Mr. Lewis: Budget Billing, On Call, Energy Survey, 6Plus, Friendly Reminder and Automatic Bill Pay. The account was enrolled on FPL's 6Plus program and a high bill investigation was scheduled. Mr. Lewis stated he was interested in enrolling in the On Call program. As a courtesy, a payment arrangement was established to pay $238.95 by July 15, 2009 and a $4.06 late payment charge was credited. The customer was provided the Customer Assistance Options brochure packet (see Exhibit C). The Energy Management Consultant (EMC) visited the location on June 26, 2009. No problems were detected with the meter. However, the air conditioner thermostat was off by 2-4 degrees; the water heater temperature was set at 145 and the EMC adjusted it to 120. A meter test was offered and accepted. The customer was informed the meter tested accurately with a weighted average of 99.83 percent. The meter test results indicated there was no error in FPL's billing, and the meter accuracy was in compliance with F.A.C. 25-6.052. The On Call device was installed on July 7, 2009 in Mr. Lewis' home. The annual savings will be $49. Mr. Lewis expressed his satisfaction with FPL and indicated he would have his air conditioner serviced and will try to take better control over his energy usage.

Hearing Exhibit - 00008623

MELBOURNE		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
156	Betty Moore	The customer was concerned about frequent power surges.
Status: Complete		**History:** FPL records reflect the customer has experienced 19 momentary power interruptions (MPIs) during the past 12 months. During this same timeframe, the customer did not contact FPL regarding the matter. **Resolution:** An FPL representative spoke with Ms. Moore at the Melbourne FPSC hearing site, at which time she indicated she was concerned with momentary power interruptions (MPIs). She was advised that the matter would be investigated, and that someone would get back with her. On June 25, 2009, the Delivery Assurance Lead discussed MPIs with the customer, and explained how they often prevent long outages when something interferes with the lines. The customer agreed that the system was performing well at this time, and she indicated she would contact the Delivery Assurance Lead should she experience any problems in the future.
162	Robert Reger	The customer was concerned with frequent service interruptions, stating they were without power three times forover a week each. He also indicated he's had to replace several electronics after surges, and get battery back-ups for computers.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records reflect two sustained outages during the past 12 months. The first outage occurred on January 28, 2009, due to temporary disconnection of the reclosures switch, and the power was restored in two minutes. The second outage occurred on April 14, 2009, which was an unplanned outage for five minutes to make emergency repairs. FPL records reflect 22 momentary power interruptions (MPIs) during the past 12 months. The customer did not contact FPL regarding these matters during the past year. **Resolution:** On June 25, 2009, a Delivery Assurance Lead contacted the customer to discuss the outage history. The customer was mainly concerned with momentary power interruptions (MPIs). The Lead explained how MPIs often prevent long outages when something interferes with the lines. He further stated that in an effort to reduce the number of MPIs affecting the customer, FPL will be performing line clearance on the main feeder line serving the customer's area by the end of the year, barring any unforeseen circumstances. Mr. Reger was satisfied with the information received, and agreed to contact the Delivery Assurance Lead should he experience any further problems.
174	Thomas Swindal	The customer was concerned that when he initially established service in 1997, his bills averaged $100 and he desired to reduce his energy consumption.
Status: Complete		**History:** FPL records indicate the account is enrolled on FPL' s On Call Program and, since enrollment, the customer has saved approximately $571. The account is also enrolled on FPL's Budget Billing Program. During the past five years FPL has paid a total of $1,245 in Watt Saver Incentives for energy efficient air conditioning and insulation measures installed in the home. During this same timeframe, Mr. Swindal reduced his average annual kWh consumption from 1,783 to 1,237 and he reduced his average bill from $163.08 to $142.03, despite a rise in the pass-through price of fuel. **Resolution:** Mr. Swindal did not speak with any FPL on-site representatives on June 24, 2009. However, an FPL Advocate contacted Mr. Swindal on July 6, 2009 and discussed FPL's bill management programs. A free home energy survey was offered, however, the customer declined to participate at this time.

Hearing Exhibit - 00008624

Customer Page No.	Customer	Customer Comments
182	Valerie Dietrich	The customer was concerned with frequent momentary power interruptions. She stated she has had to replace her answering machine three or four times, and indicated that her house almost blew up when a transformer exploded. She believes the power pole caused the problem.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records reflect 61 momentary power interruptions (MPIs) from July 1, 2008, through June 30, 2009, 41 of which occurred during July and August 2008, and 21 occurred during May and June 2009. These 62 MPIs are attributed mainly to lightning and adverse weather along with tree conditions. On June 5, 2008, FPL was notified by the dispatcher at the Palm Bay Fire Department of a fire at the customer's address. The responding FPL crew found a pole fire due to trees. In October 2008, the customer contacted FPL regarding MPIs, and the cause of the recent MPIs she had inquired about were explained. The customer had not previously reported any damaged equipment. **Resolution:** On June 24, 2009, an FPL representative at the Melbourne FPSC hearing site spoke with Ms. Dietrich regarding her concerns, and assured the customer an investigation would be conducted. On July 1, 2009, a claim request was issued to address the damaged answering machines. That same day, an FPL Delivery Assurance Lead advised the customer that FPL had been working to reduce the MPIs that had been caused by tree conditions. As a result, 50 percent of the line clearance along the main feeder lines had already been completed. The remainder is scheduled to be completed by October 2009, barring any unforeseen circumstances. A claim settlement has been reached, and the customer is satisfied.
195	Richard Dutchik	The customer was concerned about a fire due to an external source box, and indicated he has had three outages in the past five weeks.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records reflect four sustained outages within the last 12 months. The first outage occurred on January 29, 2009, was transmission related and the power was restored in 56 minutes. The second outage occurred on June 8, 2009, was restored 14 hours and 12 minutes later after a new padmount switch cabinet was installed. The third outage occurred on June 21, 2009, was due to bad weather in the area, and the power was restored four hours and 45 minutes later after a transformer was refused. The fourth outage occurred on June 22, 2009, and the power was restored seven hours and 52 minutes after a transformer was replaced. Mr. Dutchik had reported the previous outages through FPL's Voice Response Unit (VRU), and spoke with a representative on June 22, 2009, to request a frequent outage investigation. **Resolution:** On June 25, 2009, the area's Delivery Assurance Lead (DAL) contacted Mr. Dutchik and discussed the recent outages. Mr. Dutchik expressed a concern about the maintenance of the equipment in his area, specifically the switch cabinets. The DAL advised the customer that a recent visual inspection of the switch cabinets serving his area was recently completed and did not identify any improvement opportunities. The DAL further advised that a Thermovision inspection of the switch cabinets is scheduled to be completed by August 15, 2009, barring any unforeseen circumstances. Mr. Dutchik expressed satisfaction with this action plan.

Hearing Exhibit - 00008625

WEST PALM BEACH	2009 Quality of Service Hearings

West Palm Beach Summary: The West Palm Beach hearing was held at 4 p.m. on Wednesday, June 24, 2009 in the Palm Beach County Governmental Center. Fifty-nine customers spoke, including two elected officials; Jupiter Inlet Colony Vice-Mayor Comerford and Jupiter Island Mayor Falcone. Thirty-nine customers (66 percent) made positive statements about FPL's quality of service and three customers (5 percent) discussed a service issue. The remaining 17 customers (29 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in West Palm Beach. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in West Palm Beach.

WEST PALM BEACH		2009 Quality of Service Hearings
[illegible]	[illegible]	[illegible]
51	Mayor Charles Falcone	Mayor Falcone commented on the undergrounding of Jupiter Island and the progress taking place to improve reliability. He expressed concern about the portion of the feeder leading to the island.
Status: In Progress		History: FPL has been working with Jupiter Island to complete the undergrounding of facilities on the island. Resolution: FPL continues to work with the Town of Jupiter Island, and is currently coordinating the preparation of a cost estimate for converting the north end of the island. This work will include replacement of the existing submarine cable leading to the island.
133	William Andrews	The customer indicated his power goes out once per week, sometimes three to four times per week. He also stated LED lighting could save on energy. The customer also felt his prior energy survey could have been done better.
Status: Customer Agreed Upon Plan of Action		History: FPL records reflect 62 momentary power interruptions (MPIs) during the past 12 months, two of which occurred in 2009 (June). There were two sustained outages during the past year; one on September 17, 2008, for two minutes, and the other on December 24, 2008, for 23 minutes. There is no record of the customer contacting FPL regarding any concerns about service reliability. On April 7, 2009, Mr. Andrews contacted the FPSC regarding LED lighting. He chose to be transferred to FPL via the telephone transfer-connect system and spoke with a Corporate Resolution Specialist. Mr. Andrews was put in contact with the Lighting Program Sales Manager, who discussed his concerns and ideas. Mr. Andrews expressed interest in selling his LED products to FPL customers who could receive a rebate. The Sales Manager reviewed FPL's current program and offered him the opportunity to become an FPL Participating Contractor, however, he declined. He was provided with the Business Lighting Program Manager's name and direct telephone number to discuss his ideas further, however, Mr. Andrews did not follow-up. Resolution: An FPL Delivery Assurance Lead (DAL) spoke with the customer on June 30, 2009, to address his concerns. The DAL explained that the MPIs on his main line had been greatly reduced from 2008 as a result of work already completed. Since the customer may be affected by MPIs on neighboring feeders, the DAL also discussed work pending completion in 2009 on those feeders, which includes line clearance that will commence in the 3rd quarter of 2009. In addition, a Thermovision inspection has been done, and improvement opportunities identified will be completed in 2009, barring any unforeseen circumstances. The customer was satisfied with the action plan provided, and understands he will be kept appraised of any further actions to be taken. On July 13, 2009, Mr. Andrews was contacted by FPL's Business Lighting Program Manager. They discussed LED lighting and future changes to FPL's existing program. Mr. Andrews will send information on the lighting products that he represents. The Program Manager appreciated Mr. Andrews' suggestions, and stated that they will be taken into consideration for any future program changes. An FPL Customer Advocate contacted Mr. Andrews on July 6, 2009 and offered him a free home or business survey, however, Mr. Andrews declined. He inquired, however, about peak demand charges. The Advocate explained how demand charges are calculated and Mr. Andrews indicated he was satisfied.

Hearing Exhibit - 00008626

WEST PALM BEACH		2009 Quality of Service Hearings
Witness Panel No.	Witness Name	Customer Complaint
159	Barry Carson	The customer stated he was on fixed income, his electric bill is $210 per month and, while he did not oppose the increase, he needed help managing the bill.
Status: **Pending Response from Customer**		**History:** FPL records reflect the customer has not made contact with FPL previously to request assistance with his bills or FPL's bill management programs. FPL records also reflect during the past 12 months, the average kWh consumption was 1,596 and the average bill was $201. All bills were paid by the regular due date and the customer's deposit was previously returned as a result of prompt payment. **Resolution:** On June 24, 2009, an FPL Customer Advocate provided Mr. Carson with a Customer Assistance Options package (Exhibit C) and reviewed FPL's various bill management programs. On July 2, 2009, Mr. Carson was contacted again, and a free home energy survey was offered and accepted. The customer indicated he would not be available for the next 10 days. Mr. Carson indicated he would call the Advocate back once he was available to have the survey scheduled. Mr. Carson appreciated FPL's follow-up. On July 13, 2009, the Advocate spoke with Mr. Carson who stated he still could not commit to an appointment at this time. Mr. Carson advised he would call back as soon as he was able to arrange an energy survey.

Hearing Exhibit - 00008627

FORT LAUDERDALE	2009 Quality of Service Hearings

Fort Lauderdale Summary: The Fort Lauderdale hearing was held at 9 a.m. on Thursday, June 25, 2009, in the Broward County Main Library Auditorium. Fifty-four customers spoke, including four elected officials, Rep. Sands, Hallandale Beach Mayor Cooper, Rep. Clarke-Reed and Sunrise Deputy Mayor Rosen. Twenty-two customers (41 percent) made positive statements about FPL's quality of service and eight customers (15 percent) discussed a service issue. The remaining 24 customers (44 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Fort Lauderdale. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Fort Lauderdale.

FORT LAUDERDALE	2009 Quality of Service Hearings

		Customer Comments
37	Steve Carbone	Mr. Carbone was concerned with trees in the wires, and frequent outages. He indicated he experienced two outages on June 23, 2009, when a storm came through his area.
Status: Complete		History: On October 10, 2008, FPL's Power Quality department issued a work request to further investigate a voltage problem the customer reported. The results of the Power Quality investigation identified that the customer was experiencing an internal problem, not FPL related. The customer was advised. FPL's records further reflect five sustained outages and 33 momentary power interruptions within the last 12 months. The first outage occurred on July 25, 2008, which was restored within three hours and 18 minutes after repairing a downed power line. The second outage occurred on October 11, 2008, and was restored within two hours and 33 minutes by replacing a switch on the lateral line. The third outage occurred on June 22, 2009, and lasted four minutes due to an unknown cause. On June 23, 2009, the customer experienced two outages. The first outage, lasting three hours and 42 minutes, was due to a damaged switch. The second outage was caused by a wire down due to trees. The power was restored within 10 hours and 55 minutes after repairing the downed power line. Severe weather conditions in the area resulted in the customer experiencing outages longer than expected on this date. Resolution: After conducting an investigation, on July 10, 2009, an FPL representative contacted Mr. Carbone and informed him that, in efforts to improve service reliability, tree trimming would be performed. The tree trimming was completed the same day. In a voicemail message left for Mr. Carbone, he was advised of the completed tree trimming, and was provided with an FPL representatives name and contact number should he have any further concerns. In addition, the representative's name and contact number was provided in a letter sent to the customer by Ms. Santos.

Hearing Exhibit - 00008628

FORT LAUDERDALE		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
110	Joe Roberto	The customer stated the power to his home and office goes out weekly due to momentary power interruptions (MPIs). He also expressed a concern about line clearance.
Status: Complete		**History:** Business outage history: FPL's records reflect one sustained outage and 45 MPIs within the last 12 months. The outage occurred on March 23, 2009, and was due to the installation of a new jumper and the power was restored in nine minutes. Home outage history: FPL's records reflect seven sustained outages and 29 MPIs within the last 12 months. The first outage occurred on January 27, 2008, due to a malfunctioning arrester, and power was restored in seven minutes. The second outage occurred on October 29, 2008, and was restored two hours and 21 minutes later after tree trimming was done and the transformer was refused. The third outage occurred on January 22, 2009, due to a wire down, and was restored three hours and 33 minutes later when the conductor was put back up. The fourth outage occurred on March 17, 2009, due to a damaged fuse switch, and was restored 37 minutes later when the switch was replaced. The fifth outage occurred on April 7, 2009, and was restored one hour and 35 minutes later after tree trimming was done and the transformer was refused. The sixth outage occurred on April 21, 2009, due to a damaged wire, and was restored six hours and 14 minutes later when the wire was replaced. The seventh outage, which was a planned outage, occurred on May 20, 2009, during which FPL's facilities were transferred to a new pole. The customer had filed FPSC inquiries regarding service reliability for both his home and business addresses. FPL received FPSC #79704E on September 16, 2008 (for the business), #85134E on April 23, 2009 (for the residence), and FPSC #855042E on May 14, 2009 (for the business). On each occasion, FPL took steps to improve the reliability. These steps included a pole installation to achieve greater separation of phases, line clearance, and replacement of a pole and transfomer. In May 2009, a final report was submitted to the FPSC for the business location, and the customer was satisfied with the results. Prior to the FPSC Quality of Service hearings, the FPSC inquiry for the customer's residence remained open. **Resolution:** On June 29, 2009, a final report was issued in response to FPSC #85134E for the customer's home address, which indicated a palm tree affecting the customer's lateral had been cleared on June 23, 2009. On July 8, 2009, the Area Distribution Manager and the Engineering Lead met with Mr. Roberto to discuss, in detail, FPL's electrical system design, as well as FPL's reliability programs and technology. The customer was satisfied. The area management will continue to monitor the performance of the facilities serving the customer's premises.
147	Bunney Brenneman	Ms. Brenneman, a member of the Fort Lauderdale Utility Advisory Committee, indicated customers were not happy being without power after Hurricane Wilma. In addition, she spoke about FPL's hardening program.
Status: Complete		**History:** FPL's External Affairs Department has participated on the Fort Lauderdale Utility Advisory Committee (UAC) for many years. On April 28, 2009, two FPL Directors made a presentation before the UAC on system reliability, infrastructure strengthening, and maintenance. **Resolution:** On June 25, 2009, at the FPSC hearing, an FPL representative spoke with Ms. Brenneman in an attempt to obtain specifics regarding any outstanding reliability issues. Ms. Brenneman indicated there were no issues that required follow-up. FPL will continue to participate on the UAC and address any future concerns as needed.

Hearing Exhibit - 00008629

FORT LAUDERDALE		2009 Quality of Service Hearings
Comment Page No.	Customer	Customer Comments
152	Chris Chiari	Mr. Chiari, a member of the Fort Lauderdale Utility Avisory Committee, spoke of past outages that have already been addressed with an FPL representative
Status: Complete		**History:** FPL's External Affairs Department has participated on the Fort Lauderdale Utility Advisory Committee (UAC) for many years. On April 28, 2009, two FPL Directors made a presentation before the UAC on system reliability, infrastructure strengthening, and maintenance. **Resolution:** FPL's External Affairs Department will continue to participate on the UAC and address any future concerns as needed.
176	Joshua Otero	Mr. Otero indicated his employer, Memorial Regional Hospital, constructed its own power plant. He also stated he had an energy audit and felt the representative sent to his home could not help him save energy.
Status: Pending Response From Customer		**History:** FPL serves Memorial Regional Hospital in Hollywood. This hospital does not produce its own power. The hospital recently completed an upgrade to its electrical system, including code-mandated backup generation. In conjunction with that upgrade, FPL built a new vault to serve the hospital's current and future power needs. The FPL facilities in the vault include a new transformer and new switching equipment. The new vault is served by a preferred, express underground feeder (main line), and three emergency feeders as back-up. Note: At the Ft. Lauderdale Quality of Service Hearing, Mr. Otero signed-in with an address of "2541 Flamingo Lane 33312"; however, a search of FPL records, as well as an internet property search, did not reflect that to be a valid address. The search located a similar address of 2542 Flamingo Lane, Ft. Lauderdale, FL 33312 where the property is owned by Madelene Otero. The FPL account at that address is in the name of Madelene Figueira. FPL does not have any record of an account in the area in the name of Joshua Otero. **Resolution:** On July 6, 2009, an FPL Customer Advocate left a telephone message for Mr. Otero requesting him to call the Advocate back. The Advocate explained she wanted to offer a free home energy survey and other FPL programs that may benefit him. On July 7, 2009, the Advocate mailed Mr. Otero a letter requesting contact, along with a Customer Assistance Options package (see Exhibit C). To date there has been no response from Mr. Otero.
180 **	Herbert Simpson **	The customer expressed a desire for the lights to stay on when a storm comes through his neighborhood.
Status: Pending Response From Customer		**History:** The customer has not contacted FPL regarding service interruptions during the past year. There is one interruption on record from January 1, 2008, through July 7, 2009, that occurred on February 11, 2008. The outage lasted one minute, and was taken to remove a hazard. There have been 8 momentary power interruptions (MPI's) during the past year. **Resolution:** Our efforts to contact Mr. Simpson by telephone have been unsuccessful. A letter was mailed to the customer on July 8, 2009, asking the customer to contact us to discuss his concerns further. ** FPSC transcript reflects speaker as Barry Silver, however, FPL was unable to confirm that Barry Silver spoke at hearings.
190	Paul Rennelsen	The customer expressed concern about a transformer that was leaking oil in his area, stating he had advised a crew working in the area, but they indicated they couldn't do anything about it.
Status: Complete		**History:** There is no record to indicate the leaking transformer was reported to FPL by either Mr. Rennelsen, or an unknown crew as stated he reported it to. **Resolution:** On June 25, 2009, an FPL representative at the FPSC hearing spoke with the customer and assured him that his concerns about the leaking transformer would be investigated and resolved. That same day, a crew was dispatched to the location, and the transformer was replaced. An environmental crew was also on site to clean up the spill. On June 30, 2009, FPL confirmed that Mr. Rennelsen was satisfied with the work that was completed on June 25, 2009.

Hearing Exhibit - 00008630

SOUTH MIAMI	2009 Quality of Service Hearings

South Miami Summary: The South Miami hearing was held at 4 p.m. on Thursday, June 25, 2009, in the Miami Science Museum. Fifty-six customers spoke, including five elected officials, Rep. Garcia, Rep. Canterra, City Commisisoner Sorenson, Town of Cutler Bay Councilman Sochin, and Village of Pinecrest Councilman Ross. Thirty-three customers (59 percent) made positive statements about FPL's quality of service and 10 customers (18 percent) discussed a service issue, eight of which were actionable. The remaining 13 customers (23 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in South Miami. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in South Miami.

SOUTH MIAMI	2009 Quality of Service Hearings

61	Patricia Schmidt	The speaker stated she represented a disabled person on fixed income who received a deposit adjustment and could not afford it.
Status: Complete		**History:** On June 5, 2009, the customer, Bobby Hogan, received an adjusted deposit in the amount of $82. The deposit was adjusted from $120 to $202 due to a slow payment record. The service was started on January 8, 2009 and during the six month history the account was paid late four times and was issued four final notices. All bills and final notices prior to the deposit adjustment included a notice about late payment and deposit adjustments. Also on June 5, 2009, the customer received an offer to enroll on Automatic Bill Payment in lieu of paying the deposit, however, the offer was not accepted. On June 19, 2009, FPL enrolled the account on the 62Plus Program, providing 31 days to pay the bill each month. **Resolution:** On June 25, 2009, as a courtesy, the adjusted deposit was cancelled, credited, and applied to the account's balance. In addition a $1.49 late payment charge was removed. The FPL Advocate provided the customer with a referral for financial assistance. A free Home Energy Survey was offered and accepted by the customer. The customer was provided a Customer Assistance Options packet (Exhibit C), which includes energy conservation tips. An Energy Management Consultant (EMC) visited the location on June 26, 2009 and completed an energy survey. No problems were detected with the meter. The customer indicated they requested the survey for information on insulation, however, the location did not have an attic and the EMC was unable to provide an incentive rebate for insulation. The EMC discussed FPL's Budget Billing Program with the customer and enrolled the account in the program, with the customer's agreement. On July 1, 2009, a financial commitment was received from an agency in the amount of $200.62. The Advocate followed-up with Ms. Schmidt, who indicated she was satisfied with the help FPL has provided.

Hearing Exhibit - 00008631

SOUTH MIAMI		2009 Quality of Service Hearings
Customer Page No.	Customer	Customer Comments
83	Isabel Ramos	The customer stated FPL did not previously respond to her multiple requests for On Call and missed an appointment.
Status: Complete		**History:** FPL records do not reflect any previous customer requests for OnCall Program or any scheduled or missed appointments. **Resolution:** On June 25, 2009, a free Home Energy Survey was offered and accepted by the customer. In addition, the customer was advised an appointment would be scheduled with a contractor to have OnCall installed. On July 1, 2009, an Energy Management Consultant (EMC) visited the location and performed an Energy Survey. No problems were detected with the meter; however, it was determined that there was a leak in the air conditioner and a recommendation was made to have a digital thermostat installed to better track the temperature in the home. In addition, the EMC reduced the temperature on the water heater. On June 29, 2009 FPL installed the On Call equipment, which will provide an annual credit of $101. On July 7, 2009, FPL followed up with Ms. Ramos and confirmed she was satisfied with the field visit and the installation of the On Call device at her home. FPL also provided Ms. Ramos financial assistance referral information on July 13, 2009. A $182.21 Assist commitment was received on July 21, 2009.
102	Charles Ebert	The customer discussed FPL's air conditioning energy conservation recommendations. He also stated a tree was in the lines, and instead of FPL coming out to trim the trees, it resulted in a tree crew and a repair crew, which was at a higher cost.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records do not reflect any energy survey request or customer inquiry. However, FPL paid $293 toward a high energy efficiency air conditioning on December 9, 2004. FPL records also reflect Mr. Ebert is enrolled in FPL's Budget Billing Program. FPL records also reflect the customer contacted FPL on August 21, 2008, to request line clearance. At the time, the FPL arborist determined that no clearance was necessary. An outage occurred on October 28, 2008, and "hot spot" trimming was completed at that time. On May 26, 2009, another outage occurred due to a wire down caused by trees. **Resolution:** On July 9, 2009 an FPL Customer Advocate contacted Mr. Ebert and discussed his energy efficiency concerns. The Advocate reviewed FPL's recommendations regarding using less air conditioning, as follows: thermostats may be adjusted to 78-80 degrees while home during the day and 80-82 degrees while sleeping. The Advocate clarified that FPL has never provided recommendations to cool at 70 degrees, day or night. The Advocate offered a free home energy survey; however, Mr. Ebert declined. FPL also followed up with Mr. Ebert regarding his line clearing concerns. Mr. Ebert confirmed that the trees were cleared in May 2009, but he expressed a concern about some branches touching the neutral line. The representative agreed to further investigate to determine if any further action is needed. Mr. Ebert was satisfied, and will be notified of the results of the investigation scheduled for completion by July 24, 2009, barring any unforeseen circumstances.
105	Councilman Bob Ross	The Councilman expressed concern over the routing of the new transmission lines in his area, and the effect it would have on the trees planted by the Village of Pinecrest and/or volunteers.
Status: Complete		**History:** FPL's External Affairs, and Governmental Account Manager, have provided information to Councilman Ross on numerous occasions regarding the new transmission line route. Councilman Ross has also attended FPL "Open House" sessions that were held regarding this matter. **Resolution:** The Governmental Account Manager and External Affairs Manager will continue to address any concerns raised by Councilman Ross and/or the citizens of the Village of Pinecrest.

Hearing Exhibit - 00008632

SOUTH MIAMI		2009 Quality of Service Hearings
Hearing Exhibit No.	Customer	Customer Complaint
108	Council member Nancy Harter	Ms. Harter stated she previously had an energy survey at her home but her bill did not reflect any reductions.
Status: Complete		**History:** FPL records reflect a free home energy survey was conducted at Ms. Harter's residence on July 27, 1999. At that time, three air conditioning incentive rebates were issued. On November 16, 1999, FPL paid $992 toward the customer's new energy efficient air conditioners. FPL provided further help when $120 was paid on February 5, 2004 toward another energy efficient air conditioner. FPL records do not reflect any recent inquiries from Ms. Harter regarding energy conservation or the amount of her bills. **Resolution:** On June 25, 2009 FPL Customer Advocate Supervisor approached Ms. Harter and asked if she would like another energy survey for her home and/or business. She said she has a home that was built in the 1950s with three air conditioners. The way the home is set up it is very difficult to install any energy conservation measures. There is no ceiling insulation and it cannot be installed in the home, however, insulation has been installed under the roof tiles as a remedy. Ms. Harter declined another home energy survey, but will contact the supervisor later should she decide to have one completed for her home and/or business. The supervisor provided Ms. Harter with her business card and direct telephone number.
156	Judy Hesskowitz	The customer stated she had a pole with a wire that prevents her from driving into her driveway.
Status: In-Progress		**History:** There is no record of any prior contact from the customer regarding this matter. **Resolution:** The customer spoke with an FPL representative that was on-site at the South Miami FPSC hearing. The representative assured the customer that her concerns regarding the guy wire would be investigated, and she would be contacted with the results. FPL's field investigation revealed that the guy wire is located in the right-of-way, not on the customer's property. The guy wire would not interfere with entering the customer's driveway as it is located a minimum of 15 to 20 feet from her driveway. On July 16, 2009, an FPL representative contacted the customer and advised her of the results of our investigation. The customer questioned what alternative she would have should she want to install a circular driveway. The representative advised the customer that he would have the Service Center further investigate available alternatives, and get back with her.
162	Kathy Emery	The customer was concerned that on June 23, 2009, she experienced an outage and property damage. When she contacted FPL about the problem, her account was "inactive". She was also concerned about backbilling at that address as well as another address.
Status: Complete		**History:** FPL records indicate the account at 1051 N.E. 90 Street was in the name of Alvin Combs and was disconnected for non-payment of $2,088.06 on March 11, 2009. At that time, Ms. Emery requested the account be established in her name. However, the final bill was unpaid (the property is jointly owned) and the order was cancelled, thus resulting in an "inactive" account. On June 23, 2009 FPL disconnected the meter for unauthorized usage. On June 24, 2009 Ms. Emery spoke to FPL and an account was established in her name, the meter was reconnected the same day. At the same address, the disconnection on March 11, 2009 was the result of non payment of a backbilling issued for a defective meter which also had evidence of prior meter tampering. On August 25, 2008 the account was backbilled $3,367.87 for the billing period ending August 20, 2007-July 21, 2008. As a courtesy, payment arrangements were established twice, each for 24 months. Both arrangements defaulted due to late payment, resulting in the disconnection. FPL records also reflect on August 28, 2008 the customer stated a concern with the amount of the backbilling since the property was vacant for part of the 12-month period. FPL requested water bills to reflect the time the house was vacant, however, the bills were not provided. FPL records also reflect that an account in the name of Alvin Combs at 1260 N.E. 91 Street was backbilled $1,070.81 on December 9, 2008 due to a defective meter. Based on information provided by the customer, as a courtesy, the backbilling was cancelled on March 13, 2009. **Resolution:** On July 2, 2009 Ms. Emery explained she found a tripped breaker and re-checked her appliances. There was no damage and no need to file any property damage claim. As a courtesy, on June 26, 2009 FPL agreed to remove six months of the backbilling for 1051 N.E. 90 Street, resulting in an adjustment of $1,974.24, reducing the backbilled amount to $1,413.63. FPL also confirmed with the customer the backbilling issued at 1260 N.E. 91 Street had been removed in March. Ms. Emery stated she was pleased with FPL's response and is satisfied.

Hearing Exhibit - 00008633

SOUTH MIAMI		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
180	Edward Suddrell	The customer stated he had a concern with FPL's billing practices or double billing practices.
Status: Pending Response from Customer		**History:** FPL records show in the past FPL has provided energy efficiency assistance to the entire building Mr. Suddrell lives in by installing ceiling insulation and testing the air conditioning duct system. Mr. Suddrell is enrolled in FPL's Budget Billing and 62Plus Programs. FPL records also reflect on December 18, 2008, the customer contacted FPL with a high bill concern. A phone energy survey was completed and the customer was satisfied at that time. On May 15, 2009 Mr. Suddrell contacted FPL again about the amount of his bill. The customer indicated he felt someone was tapping into his meter. Mr. Suddrell spoke with an FPL Account Supervisor, who assisted the customer perform a breaker test. The test confirmed the meter was only registering his usage and no one else's. In addition, on May 15, 2009, FPL provided a financial assistance referral to Mr. Suddrell so he could receive help with his electric bill. **Resolution**: From June 25 through June 29, 2009, several unsuccessful attempts were made to contact the customer On June 29, 2009, a letter mailed via overnight delivery requested contact with an FPL Advocate and offered a Home Energy Survey. As a courtesy, a payment extension was also established. To date, the customer has not responded.

Hearing Exhibit - 00008634

MIAMI GARDENS	2009 Quality of Service Hearings

Miami Gardens Summary: The Miami Gardens hearing was held at 10:30 a.m. on Friday, June 26, 2009, in the North Dade Regional Library. Thirty-five customers spoke, including one elected official, Rep. Bush. Eighteen customers (51 percent) made positive statements about FPL's quality of service and five customers (14 percent) discussed a service issue. The remaining 12 customers (34 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Miami Gardens. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Miami Gardens.

MIAMI GARDENS		2009 Quality of Service Hearings
Page	Customer	Customer Comments
98	Linda Eaford	While the customer made positive comments about FPL's service, she expressed an interest in knowing how many Miami-Dade county residents are employed by FPL. In addition, the customer inquired about how much money FPL has collected from customers who have contributed to FPL via a separate section on their electric bill.
Status: Complete		**History:** FPL currently employs approximately 3,993 individuals in Miami-Dade County. While there is no option on the bill statement to provide monetary gifts to FPL, FPL's Care to Share program is located on the bill statement. This allows customers to make donations to others who are in a crisis situation. Care To Share was created in 1994 to provide emergency assistance to customers in crisis who are unable to pay their electric bills. Since that time, the program has helped approximately 55,000 Florida families. Voluntary contributions have totaled more than $11.7 million through 2008. These funds come from FPL customers, FPL employees and FPL corporate contributions. In 2009, for the fourth straight year, FPL Group's shareholders are contributing $1 million to Care To Share. All contributions are used to help families in need, and are administered through nonprofit organizations. **Resolution:** Several telephone calls and voice mail messages were left for the customer, as well as a letter sent requesting contact and providing the FPL Advocate's name and direct telephone number. On July 14, 2009 an FPL Advocate spoke with Ms. Eaford and discussed the bill statement and FPL's Care to Share Program. Ms. Eaford was pleased to learn about the many families who have been helped as a result of this program. A 2008 Customer Assistance Annual Report (Exhibit D) was also mailed to Ms. Eaford, as well as a Customer Assistance Options packet (see Exhibit C). Ms. Eaford will contact the Advocate should she wish to enroll in any FPL programs.
109	Richard Mason	The customer expressed a concern that in Miami Shores, a community located in the central area of northeast Miami-Dade County, calls were made to trim trees before the hurricane, but the trees were not trimmed.
Status: Complete		**History:** FPL records do not reflect any prior contact from the customer regarding tree trimming. **Resolution:** On July 1, 2009, an FPL representative contacted Mr. Mason, at which time he informed the representative that he did not express any concerns regarding line clearance. No further action required.

Hearing Exhibit - 00008635

Page No.	Customer	Complaint Comments
117	Wendell James	The customer was concerned with street lights and trees growing into the transformers.
Status: Complete		**History:** The customer did not contact FPL regarding these issues. **Resolution:** On June 29, 2009, a Production Lead spoke with Mr. James regarding his street light concern. The light was operative, but was being fed from a temporary source. The Lead advised the customer that the street light repairs would be completed by July 13, 2009, barring any unforeseen circumstances. The work was completed on July 10, 2009. On June 30, 2009, an FPL arborist contacted the customer to discuss his line clearance concerns. The customer was advised that the trees had been inspected, and line clearance would be completed by July 31, 2009. On July 16, 2009, the tree trimming was completed. An FPL arborist advised Mr. James, and confirmed he is satisfied.
130	Pat Lightfoot	The customer states she was concerned with outages, deposits, and high bills.
Status: Complete		**History:** During the past 12 months, the customer has experienced one sustained service interruption, and 12 momentary power interruptions (MPIs). The outage occurred on October 31, 2008, due to a wire down. Service was restored within four hours and 13 minutes after tree trimming was completed. FPL records also reflect that a Thermovision inspection and line clearance was completed on the main lines serving the customer's area. FPL records also reflect on April 30, 2008 the customer's deposit was adjusted to $271 after several late payments had been received on the account. At that time, the customer was offered a deposit waiver if the account was enrolled in Automatic Bill Payment (ABP). All bills and final notices prior to the deposit adjustment included a notice about late payment and deposit adjustments. On June 6, 2008, Ms. Lightfoot contacted the FPSC regarding the adjusted deposit and complaint 781495E was filed. Also on that day, Ms. Lightfoot enrolled in FPL's ABP program and the deposit was cancelled. The matter was resolved in three days under the Customer Complaints rule. On May 14, 2007 a free home energy survey was completed and a ceiling insulation Watt Saver certificate was issued. On May 30, 2007 FPL paid $300 toward the customer's ceiling insulation. Prior to that, in 1998 FPL paid a total of $302 toward duct repairs and ceiling insulation. Ms. Lightfoot's account is currently enrolled in On Call; to date she has saved $482. The monthly electric bills over the past 12 months have ranged from $256 to $513; the average bill amount was $359. **Resolution:** On June 26, 2009, FPL spoke with the customer about line clearance in her area. On June 30, 2009, an FPL arborist advised the customer that the trees had been inspected, and line clearance in the rear of her residence would be completed by the end of July 2009. On July 16, 2009, the tree trimming was completed. An FPL arborist advised the customer, and confirmed that the customer is satisfied. Also on June 26, 2009, the customer was offered the option of having the ABP discontinued without having to pay the deposit. However, the customer indicated she wanted to remain on ABP. In addition, a High Bill Investigation (HBI) was offered and accepted by the customer. On July 1, 2009, an Energy Management Consultant (EMC) visited the location and competed a home energy survey and HBI. No problems were found with the meter; however, the customer indicated they have the air conditioner set at 74 degrees all day and a spa which runs continuously. The EMC provided tips on the air conditioner thermostat setting and recommended turning off the spa when not in use. A meter test was offered and declined by the customer. Energy conservation tips were discussed and the customer appreciated FPL's help.

Hearing Exhibit - 00008636

Customer Witness No.	Witness	Customer Comments
135	Peggy Finley	The customer was concerned with poles, momentary power interruptions, and trees interfering with the lines.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records do not reflect contact from the customer regarding tree trimming or service reliability in her area. In addition, FPL records do not reflect any sustained outages during the past 12 months. There were five momentary power interruptions (MPIs) within the last 12 months, one of which was caused by lightning. **Resolution:** An FPL representative at the Miami Gardens hearing spoke with the customer on site. She was concerned with MPIs which she felt were being caused by trees and one pole in her area, stating facilities needed to be transferred to a new pole so the old pole could be removed. On July 8, 2009, an FPL arborist met with the customer and conducted a visual inspection of the tree conditions in the area. The customer was advised tree trimming along the power lines has been scheduled to be completed by July 17, 2009, barring any unforeseen circumstances. On July 10, 2009, an FPL representative contacted the customer and advised her that an inspection of the pole in question has been scheduled to be completed by July 15, 2009. The customer is satisfied with FPL's response and the action plan provided.
137	Gladys Maloy Galimore	The customer was concerned about outages, a solar water heating system she previously had at her home, and energy efficiency.
Status: Customer Agreed Upon Plan of Action		**History:** FPL's records reflect seven sustained outages within the last 12 months. The first outage occurred on August 15, 2008, due to an animal making contact with the line. The power was restored by refusing the lateral in one hour and 25 minutes. The second, third and fourth outages occurred on August 15, August 16 and August 23, 2008, and those outages were restored when the lateral line was refused. The power was out for a total of six hours and nine minutes. The fifth outage occurred on January 21, 2009, and was restored four hours and 21 minutes later by replacing a damaged jumper. The sixth outage occurred on May 23, 2009, and was restored in 53 minutes after the lateral was refused. The seventh outage occurred on June 23, 2009, was restored in 41 minutes after a branch was cleared from the feeder. FPL records do not reflect any previous contact regarding energy efficiency or a request for a home energy survey. However, the account is enrolled in FPL's Budget Billing program and the customer's current average bill is $249. **Resolution:** The customer's feeder is scheduled for trimming by year-end 2009, barring any unforeseen circumstances. In July 2009, a patrol of the customer's lateral was completed. The lines were clear of vegetation, and no equipment deficiencies were identified. The customer resides at the end of a long lateral line, and in an effort to lessen the interruptions she experiences and eliminate future fuse sizing issues, a work order has been generated to shift the load of three transformers at the beginning of the lateral to an alternate phase on the feeder. This work is scheduled to be completed by September 25, 2009, barring any unforeseen circumstances. On July 13, 2009, the customer was advised of FPL's action plan, and she is satisfied. On June 26, 2009 the customer advised FPL the solar water panels did not involve FPL and was done independently and she had no further need to dicuss the matter. A free home energy survey was offered and an appointment was arranged. On July 8, 2009 an Energy Management Consultant (EMC) visited the location and performed an energy survey. A load test was conducted and no problems were found with the meter or the customer's equipment. However, it was determined that the customer had no insulation in the attic and a rebate incentive was issued for $300, along with a list of Participating Contractors. On July 13, 2009 the FPL Advocate left a message for the customer to follow-up on the insulation and confirm her satisfaction.

Hearing Exhibit - 00008637

PLANTATION	2009 Quality of Service Hearings

Plantation Summary: The Plantation hearing was held at 6 p.m. on Friday, June 26, 2009 in the Plantation City Council Chambers. Forty-six customers spoke, including three elected officials; Rep. Sands, Lauderhill Mayor Kaplan, and Lauderhill City Commissioner Berger. Thirty customers (65 percent) made positive statements about FPL's quality of service and eight customers (17 percent) discussed a service issue. The remaining eight customers (17 percent) made no mention of FPL's quality of service.

Customer Service Concerns:
Since the service hearing, the company has worked with all of the customers who appeared and expressed service-related concerns in Plantation. Attached is a detailed list, by transcript page number and name, with additional information regarding the concerns raised by the customer and the actions taken by FPL.

Exhibit A outlines all customers who spoke in Plantation.

PLANTATION		2009 Quality of Service Hearings
[illegible]	[illegible]	[illegible] Customer Comments
49	Mayor Richard Kaplan	Mayor Kaplan stated the City of Lauderhill was interested in LED streetlights.
Status:		**History:** Earlier in 2009, FPL spoke with Mayor Kaplan about LED streetlights, and although FPL currently does not offer LED lights through its tariff, FPL could work with the City of Lauderhill on energy-only lights. It was explained the cost would be determined by the kWh of the lights the City acquires. FPL requested the specifications once the lights are selected. To date, the information has not been provided. **Resolution:** A follow up call was made by FPL to see if the City has selected the LED lights. Once the City is ready, FPL will work with them to address their request.
67	Joel Slotnick	The customer was concerned with frequent service interruptions, stating his lights go out every summer.
Status: Pending Customer Response		**History:** FPL records do not reflect contact from the customer regarding service interruptions. FPL's records reflect five sustained outages and ten momentary power interruptions within the last 12 months. The first outage occurred on July 23, 2008, and it was transmission-related. The power was restored within five minutes. The second outage occurred on October 27, 2008, and power was restored within three hours and 21 minutes by replacing a fuse switch. The third outage was on December 10, 2008, and it was transmission related. The power was restored within 16 minutes. The fourth outage occurred on January 1, 2009, and power was restored within 25 hours and 31 minutes after repairing an underground cable. The fifth outage was on March 13, 2009, was transmission-related, and power was restored within five minutes. **Resolution:** On June 26, 2009, an FPL Representative spoke with Mr. Slotnick at the Plantation hearing site to discuss his concerns. The customer was advised his concerns would be referred to the area's Service Center for further investigation and response. An FPL Representative has made several unsuccessful attempts to contact the customer. Several messages were left requesting that he return her call to further discuss his concerns. A letter was mailed to the customer providing him with the name and telephone number of an FPL contact should he wish to further pursue his concerns.

Hearing Exhibit - 00008638

PLANTATION		2009 Quality of Service Hearings
Page No.	Customer	Customer Comments
68	Diana Castillo	No comment was made with respect to FPL's service, however, the customer stated she felt FPL should have discounted programs to assist the low income, seniors and disabled.
Status: Complete		**History:** FPL records reflect the customer currently lives in a new mobile home and started her account in November, 2008. The average kWh consumption during this time was 654 and the average bill amount was $82.07. The account is enrolled in the 62Plus Program (which gives an additional 10 days to pay the bill each month), and monthly bills have been paid on time. Ms. Castillo had a previous FPL account where she received financial assistance from agencies five times, was enrolled in FPL's 62Plus Program, and received monthly OnCall credits. **Resolution:** On June 26, 2009 Ms. Castillo spoke with FPL representatives at length and FPL programs were reviewed. She was provided a Customer Assistance Options package (see Exhibit C), a free home energy survey was arranged, and she was given financial assistance information. FPL's inverted rate was explained, sharing that customers receive a 20 percent savings on their first 1,000 kWh used each month. This rewards customers with smaller households and also those who conserve energy. On July 2, 2009 a free home energy survey was completed. FPL recommended that she have the placement of the air conditioner thermostat evaluated to ensure maximum efficiency. Energy conservation tips were provided. The customer also enrolled in FPL's On Call Program and the equipment was installed on the customer's air conditioner and water heater. The customer will receive an annual savings of $83. Lastly, the customer received $200 financial assistance commitment on July 6, 2009 from Low Income Home Energy Assistance Program.
100	Godwin Graham	The customer was concerned about the amount of his bills.
Status: Completed		**History:** On March 6, 2009 the customer contacted FPL requesting to have his meter read again. As a result, the meter was re-read on March 9, 2009 and the customer was advised the usage was in line. On June 4, 2009 the customer contacted FPL and expressed a high bill concern. An appointment was scheduled for a High Bill Investigation (HBI) to be completed on June 15, 2009. On June 15, 2009 an Energy Management Consultant visited the location and a HBI was completed. No problems were found with the meter; however, the customer was advised he may have leaky air conditioning ducts and a Duct Test was scheduled. A meter test was offered and declined by the customer. A Duct Test was completed on June 22, 2009 and a Watt Saver certificate of $87 was provided to help the customer with the duct repairs. To date, the Watt Saver certificate has not been redeemed. **Resolution:** On June 26, 2009 the customer discussed his usage habits and was offered Budget Billing. The customer indicated he appreciated the suggestion, but declined at this time. In addition, another meter test was offered to the customer. The customer was advised the meter could be tested at the location or he could be present when the meter is tested at FPL's meter test center. The customer indicated he would like to be present for the meter test and would contact FPL after deciding if he preferred to have the meter tested at his location or to present at the meter test center. A message was left for the customer on July 1, 2009 requesting contact regarding which meter test process he preferred. Mr. Graham re-contacted the Advocate and requested to have the meter tested. On July 17, the meter was removed for testing.
107	Stephanie Nagel	The customer was concerned with frequent service interruptions, stating she loses power every week.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records reflect two sustained outages and 33 momentary power interruptions (MPIs) within the last 12 months. The first outage occurred on June 23, 2009, and was caused by severe weather conditions that brought down a power line. The power was restored within three hours and 41 minutes by repairing the power line. The second outage occurred on June 30, 2009, and was restored within two hours and 41 minutes by repairing a downed wire due to lightning. A service quality ticket was issued on June 23, 2009, the same day the customer called to report the outage. Prior to that, FPL records do not reflect any contact from the customer regarding MPIs. **Resolution:** On June 25, 2009, the customer spoke with two FPL representatives regarding her concerns. Common causes of momentary power interruptions (MPIs) were discussed, and the customer was advised a visual inspection would be conducted. On July 7, 2009, prior to completion of the facility inspections, FPSC #867104E was received regarding the customer's concerns. On July 8th, the Engineering Lead and the Delivery Assurance Lead met with the customer, and conducted a visual inspection of the facilities. Line clearing opportunities were identified, and are now scheduled to be completed by July 31, 2009, barring any unforeseen circumstances. The customer was satisfied with the results of the investigation, and on July 10, a response was submitted to the FPSC.

Hearing Exhibit - 00008639

PLANTATION		2009 Quality of Service Hearings
Transcript Page No.	Customer	Customer Comments
116	Wesley Noll	Prior to speaking to the Commissioners at the hearing, Mr. Noll expressed concern to an FPL representative about voltage fluctuations in his home.
Status: Customer Agreed Upon Plan of Action		**History:** Records reflect that the customer had previously notified FPL of voltage fluctuations, and while some voltage drop was detected, all voltage readings were within tolerance. In an effort to minimize/eliminate the drop, a recommendation was made to upgrade the transformer. **Resolution:** Prior to speaking at the Plantation FPSC Quality of Service hearing, the customer met with an FPL representative on site. The customer was assured the work to upgrade the transformer would be completed as soon as possible, and the work is scheduled to be completed by July 31, 2009, barring any unforeseen circumstances. The customer was satisfied with this action plan.
120	Linda Grant	The customer believes the infrastructure in her area is out of date and was concerned about affordability of her bills.
Status: Customer Agreed Upon Plan of Action		**History:** Records reflect the customer has experienced 23 momentary power interruptions (MPIs) during the past 12 months. The customer had contacted FPL about frequent MPIs in September 2008. Efforts to contact the customer in response to her inquiry were not successful, and a message was left explaining the cause of the MPIs she had recently experienced. A contact number was left for the customer if she had any further questions. **Resolution:** On June 26, 2009, at the the Plantation FPSC Quality of Service hearing, the customer spoke with an FPL representative on site. At that time, the customer expressed a concern specifically with momentary power interruptions (MPIs), stating she felt it happens too frequently. An investigation request was generated at that time, and sent to the area Service Center for further investigation. On July 13, 2009, a Service Center representative advised Ms. Grant that trees were the main cause of the MPIs. A field inspection would be conducted by July 20th, and any conditions found would be scheduled for trimming. Ms. Grant was satisfied with the action plan, and had no further concerns. On July 13, 2009, an FPL Customer Advocate mailed a Customer Assistance Options packet (see Exhibit C) to Ms. Grant, providing information on various FPL programs, and providing his direct telephone number, should she desire further assistance.
148	Jean Hansen	The customer stated she had asked that her trees be trimmed lower. She stated the trimmers came back, but damaged her plants.
Status: Complete		**History:** There is no record of any tree trimming being conducted in the customer's area during the past year. **Resolution:** An FPL representative spoke with Ms. Hansen at the Plantation FPSC hearing site, and offered to issue a claim for the damaged plants. In addition, the customer was advised a field inspection would be conducted. On July 2, 2009, a Vegetation Management representative reported the inspection was complete, and there were no tree conditions present requiring attention. During the inspection, the customer expressed a general complaint about the contractor damaging some shurbs six years ago, but she now considers the matter closed. Ms. Hansen was satisfied with FPL's follow-up.
160	Don Foster	The customer stated he has been without power three times, once for two weeks and once for 10 days after hurricanes. He also believes he has a bad transformer.
Status: Customer Agreed Upon Plan of Action		**History:** FPL records do not reflect any contact from the customer regarding service interruptions. FPL's records reflect four sustained outages and 28 momentary power interruptions within the last 12 months. The first outage occurred on July 23, 2008, which lasted one minute due to a damaged arrestor. The second outage occurred on July 31, 2008, and power was restored within 26 minutes by repairing a fuse switch that was damaged by lightning. The third outage was on August 1, 2008, and power was restored within two hours and 52 minutes by repairing a conductor that was damaged due to lightning. The fourth outage occurred on June 12, 2009, and power was restored within one hour and 25 minutes after repairing an underground cable. **Resolution:** On July 10, 2009, an FPL representative contacted the customer and informed him that a Thermovision inspection is scheduled to be conducted on the feeder serving his area by July 31, 2009, barring any unforeseen circumstances. She further explained that the load on the transformer serving his residence is within standard, and there have been no problems found with the transformer. Mr. Foster advised he thought it was bad because of the loud noise it makes before the power goes out. The representative explained that the loud "bang" is normal when the fuse on the transformer blows. Mr. Foster was very appreciative of the explanation, and expressed satisfaction with the action plan provided.

Hearing Exhibit - 00008640

Exhibit A

2009 Quality of Service Hearings - SARASOTA			
Order #	**First Name**	**Last Name**	**Tone on Quality of Service**
1	Doug	Holder	No comment
2	Keith	Fitzgerald	No comment
3	Commissioner	Thaxton	No comment
4	Dick	Clapp	No comment
5	Sheila	Jerrom	Positive
6	Helen	Keller	Positive
7	Steven	Block	Positive
8	Mara	Routh	Positive
9	John	Roseboom	Positive
10	Monica	Kennedy	No comment
11	Jim	Johnson	Positive
12	Doug	Heinlen	Positive
13	Carol	Lang	Positive
14	Gayle	Reynolds	No comment
15	George	McGonagill	Positive
16	Jim	Lampl	No comment
17	Val	Gratias	Negative
18	Daniel	Blankenship	Positive
19	Erin	McLeod	No comment
20	Wayne	Sallade	Positive
21	Kelly	Kirschner	Positive
22	Max	Clark	Positive
23	Gary	Nelson	No comment
24	Tom	Houser	No comment
25	Mel	Klein	Positive
26	Ann	Willcox	Positive
27	Dave	Rossin	Positive
28	David	Bailey	Positive
29	Mel	Thomas	Positive
30	William	Christie	Positive
31	Dan	Logan	Positive
32	Leanne	Chung	Positive
33	Ella	Kennedy	Negative
34	Charles	Looney	No comment
35	Bryan	St. Laurent	Positive
36	Paul	Hartman	Positive
37	Mike	Evans	Positive
38	Sam	Horton	Negative
*39	Russ	Martin	No comment
40	John	Hendricks	No comment
41	Mary	Sheppard	No comment
42	Jerry	Koontz	Positive
43	Mitch	Mallett	Negative
44	Mandy	Hines	Positive
45	Marsha	Oldinski	No comment
46	Brian	Hall	Positive
47	Cecy	Glenn	Positive
48	Betsy	Banak	Positive

* See Background Section

2009 Quality of Service Hearings - FT. MYERS			
Order #	**First Name**	**Last Name**	**Tone on Quality of Service**
1	Dan	Bergstresser	Positive
2	John	Keifer	Positive
3	Bobbi	Stage	Positive
4	Jim	Delony	No comment
5	Molly	Bundy	Positive
6	Karen	Childress	Positive
7	Frank and Don	Balogh and Morgan	No comment
8	Tracy	Whirls	No comment
9	Wendell	Taylor	Positive
10	Mat / Steve	Holiday / Nice	Positive
11	Mel	Fisher	Positive
12	Myra	Walters	No comment
13	Lou	Pontius	Positive
14	Clark	Hill	Positive
15	Andrea	Rousseau	Positive
16	Susan	Mcmanus	No comment
17	Jim	Collier	Positive
18	Cheryl	Anderson	No comment
19	Martha	Kebhart	Positive
20	Jack	Pointer	Positive
21	Peter	Dys	Positive
22	Jeffrey	Holbrook	Positive
23	George	Brondsema	Positive
24	Clark	Dahlgren	No comment
*25	Jack	Wilson	No comment
26	Reggie	Snell	Positive
27	Terry	Elder	No comment
28	Carol	Dunekirchen	No comment
29	Erik	Leitzes	Positive
30	Steve	Tirey	Positive
31	Francine	Stevens	Negative
32	Jim	Stevens	No comment
33	Joyce	Gardener	No comment
34	Dorlene	Little	Positive
35	Paul	Andresen	Negative
36	Bob	Krasowski	No comment
37	Jane	Krasowski	Negative
38	Helen	Hicks - Wiley	Positive
39	Richard	Purcell	Negative
40	Victor Anthony	Luna	No comment
41	Elizabeth	Tetreault	Positive

*See Background Section

Hearing Exhibit - 00008643

2009 Quality of Service Hearings - DAYTONA BEACH			
Order #	**First Name**	**Last Name**	**Tone on Quality of Service**
1	Joseph	Yarbrough	No comment
2	John J.	Nicholson	No comment
3	Lowell H.	Wynn	Positive
4	Colette	Valles	Positive
5	Doug	Littleton	No comment
6	Gregory	Taylor	Negative
7	Karen	Card	Positive
8	Sue	Thompson	Positive
9	Geneva	Wynter	Negative
10	Thomas	Brown	No comment
11	Frank	Spalla	No comment
12	Harley	Hoffman	No comment
13	Tony	Welch	Positive
14	Liz	Taylor	Positive
15	Bill	Ternent	Positive
16	Ron	Nowviskie	Positive
17	Nick	Sacia	Positive
18	Shannon	Hay	Positive
19	Bernard	McRay	No comment
20	Robert	Rickets	No comment
21	Betty	Browning	No comment
22	Charlie	Craig	Positive
23	Kevin	Kilian	Positive
24	Jane	Fifer	Positive
25	Karen	Jans	Positive
26	Nadine	Anderson	Positive
27	Jim	Tobin	Positive
28	Betty	Powers	No comment
29	Jim	Petrock	Positive
30	Sherry	Hudson	Positive
31	Norma Jean	Guida	No comment
32	Gwen	Azama-Edwards	Positive
33	Ben	Meek	No comment

2009 Quality of Service Hearings - Melbourne			
Order #	**First Name**	**Last Name**	**Tone - Service Quality**
1	Russ	Foster	Positive
2	Mary	Keating	Positive
3	Phil	Koechlein	Positive
4	Randall	Hunt	Positive
5	Abby	Walters	Positive
6	Ed	Moran	Positive
7	Walter C.	Shepard Jr.	Positive
8	Pat	O'Neil	Positive
9	Jackie	Burns	Positive
*10	Marcus	Romero	Negative
*11	John	Schantzen	No comment
12	Tony	Farace	Negative
13	James	Lefevre	Positive
14	Paul	Batick	Positive
15	Larry	Webber	Positive
16	Howard	Herrick	no comment
17	James	Eubanks	no comment
18	Robert	Scorah	Negative
19	Neal	Johnson	no comment
20	Keith	Houston	Positive
21	Keith	Winsten	Positive
22	Jack	Smink	Positive
23	Kris	Rauha	Positive
24	Jim / Mary	Evans	Positive
25	Nancy	Jepsen	no comment
*26	Larry	Bryan	Negative
27	Mark	Sailer	no comment
28	Bill	Cunningham	Positive
*29	Ed	Aubrey	Negative
30	Ron	Thorstad	No comment
31	Marlene	Abbot	Positive
32	Hugh	Muller	Positive
33	Eugene	Hajdaj	Positive
34	Suzanne	Sparling	Positive
35	Peter	Lewis	Negative
36	Edward	Lanni	Positive
37	Jose	Farina	Positive
38	Randy	Rodriguez	Positive
39	Neta	Harris	Positive
40	Janey	Monder	Positive
41	Betty	Moore	Negative
42	Shay	Baranowski	Positive
43	Robert	Reager	Negative
44	JB	Kump	Positive
45	Doris	Jaggart	no comment
46	Victor	Johnson	Negative
47	Thomas	Swindal	Negative
48	Valeria	Dietrich	Negative
49	Trudy	Infantini	no comment
50	Alfred	Daking	no comment
51	Frank	Montelione	Negative
52	Richard	Dutchik	Negative

*See Background Section

Exhibit A - Summary of Speakers at the Hearings

2009 Quality of Service Hearings - West Palm Beach			
Order #	**First Name**	**Last Name**	**Tone - Service Quality**
1	Vincent	Bonvento	Positive
2	Daniel	Comerford	Positive
3	Charles	Falcone	Negative
4	Gary	Hines	Positive
5	Steve	Berk	Positive
6	David	Trimble	Positive
7	Alice	Thompson	Positive
8	Joe	Hancock	no comment
9	Reginald	Cox	Positive
10	Seabron	Smith	Positive
11	Harold	Kleiner	Positive
12	Mark	Holmes	Positive
13	Leslie	Telford	no comment
14	Willie	Dublin	Positive
15	Michael	Weeks	Positive
16	Nicole	Christian	Positive
17	Pam	Calzadilla	Positive
18	Sherri	Scarborough	Positive
19	Lew	Doctor	Positive
20	Michael	Watt	Positive
21	Francis	Chicoine	no comment
22	Carol	Choulnard	no comment
23	Stephanie	Abbonizio	no comment
24	Sally	Erkel	no comment
25	Aaron	Ewerdt	Positive
26	Sean	Mitchell	Positive
27	Dr. David	Paulson	Positive
28	Robert	Davis	Positive
29	Shannon	Farrell	Positive
30	Edward	Willey	Positive
31	Diane	Huff	Positive
32	Bill	Marcacci	Positive
33	Derek (Jie)	Ji	Positive
34	Sherry	Albury	Positive
35	Connie	Wang	Positive
36	Alexerander	Prisant	Negative
37	Tom	Platania	Positive
38	Riley	Campbell	Positive
39	Alan	Sullivan	Positive
*40	Thomas	Saporito	Negative
41	William	Andrews	Negative
42	Walter	Feuchs	no comment
43	Russell	Noyes	Positive
44	Shawn	Whisenhant	Positive
45	Laura	McLeod	Positive
46	Kyle	Hatakeyama	Positive
47	Alexandria	Larson	no comment
48	Sharon	Waite	no comment
49	David	Nickerson	Positive
50	Barry	Carson	no comment
51	Chet	Lloyd	no comment
52	Pat	Emmert	no comment
53	David	Gaidry	no comment
54	Patricia	Curry	no comment
55	Bill	Stradling	Positive
56	Gara	Jennings	no comment
57	Allyson	VonHolten	Positive
58	William	Vanrijn	no comment
59	Frank	Bautz	Positive
60	Patrick	Wilson	no comment

*See Background Section

Exhibit A - Summary of Speakers at the Hearings

2009 Quality of Service Hearings - Ft. Lauderdale			
Order #	**First Name**	**Last Name**	**Tone - Service Quality**
1	Franklin	Sands	No comment
2	Joy	Cooper	No comment
3	Clark	Reed	Positive
4	Donald	Rosen	No comment
5	Ken	Winter	No comment
6	Ken	Reinhardt	No comment
7	Melissa	Aiello	No comment
8	Gloria	Reinhardt	No comment
9	Cindy	Burkett	Positive
10	Tom	Kennedy	Positive
11	Sunitha	Desroches	Positive
12	Mark	Huard	Positive
13	Alyce	Ritter	Positive
14	Joan	Goodrich	No comment
15	Steve	Carbone	Negative
16	Mike	Moore	Positive
17	Denis	Myers	No comment
18	Gil	Lugo	Positive
19	Reed	Smith	No comment
20	Don	Prince	Positive
21	Steven	Hickman	Positive
22	Samuel	Ringel	Positive
23	Frances	Lewis	Positive
24	Georgi	Celusnek	Positive
25	Joe	Roberto	Negative
26	Ray	Dettmann	No comment
27	Lee	Rickles	No comment
28	Joyce	Salomon	No comment
29	Peg	Buchan	Positive
30	Deborah	Jones	No comment
31	George	Danz	Positive
32	JP	Newell	No comment
33	Gary	Hecker	No comment
34	Sharon	Leslie-Clark	No comment
35	Joe	Schwartz	No comment
36	Deborah	Schwartz	No comment
37	Cara	Campbell	No comment
38	Bunny	Brenneman	Negative
39	Chris	Chiari	Negative
40	Celeste	Ellich	Positive
41	Roger	Messenger	No comment
42	Dodie	Keith	Positive
43	Sam	Fields	Positive
44	Donny	Carter	No comment
45	Joshua	Otero	Negative
46	Herbert	Simpson	Negative
47	Mara	Slatnam	No comment
48	Maurice	Lord	Positive
49	David	Camp	No comment
50	Paul	Renneisen	Negative
51	Nadine	Floyd	Positive
52	Mason	Jackson	Positive
53	Pedro	Moterra	No comment
54	Jennifer	Flannery Anderson	Positive

Exhibit A - Summary of Speakers at the Hearings

2009 Quality of Service Hearings - South Miami			
Order #	**First Name**	**Last Name**	**Tone - Service Quality**
1	Representative	Garcia	No Comment
2	Lopez	Canterra	No Comment
3	Bernie	Sochin	Negative
4	Fausto	Alvarez	Positive
5	Hector	Seeley	Positive
6	Katy	Sorrenson	Negative
7	Leo	Roy	No Comment
8	Patricia	Schmidt	Negative
9	Raul	Eglicias	Positive
10	Chris	Summers	Positive
11	Jose	Fundora	Positive
12	William	Alexander	Positive
13	Holly	Wiedman	Positive
14	Ana	Martinez	No Comment
15	Alex	Dominguez	Positive
16	Monica	Calonge	Positive
17	Robert	Delgado	Positive
18	Delfin	Pernas	Positive
19	Curtis		No Comment
20	Peter	England	Positive
21	Kim	Woods	Positive
22	Isabel	Ramos	Negative
23	Gerardo	Fernandez	Positive
24	Mark	Oncavage	No Comment
25	Burt	Leon	Positive
26	Nestor	Vega	Positive
27	Armando	Suarez	Positive
28	Barry	Johnson	Positive
29	Charles	Ebert	Negative
30	Bob	Ross	Negative
31	Nancy	Harter	Negative
32	Linda	Grosz	Positive
33	Philip	Stoddard	No Comment
34	Bob	Welsh	No Comment
35	Angela	Pickett	Positive.
36	Liz	Nolan	No Comment
37	Mario	Hernandez-Fumero	Positive
38	Amado	Costa	Positive
39	John	Breeder	Positive
40	Eliu	Moliner	Positive
41	Barbara	Rodriquez	Positive
42	Josie	Hernandez	Positive
43	Alfredo	Sotolongo	Positive
44	Alex	Lopez	Positive
45	Carlos	Trueba	No Comment
46	Ray	Melendi	Positive
47	Jason	Killins	Positive
48	Robert	Maland	No Comment
49	Judy	Hesskowitz	Negative
50	Kathy	Emery	Negative
51	Eric	Pantaleon	Positive
52	Mariano	Cruz	Positive
53	Joe	Beasley	Positive
54	Luis	Carbonell	No Comment
55	Elio	Rojas	No Comment
56	Edward	Suddrell	Negative

2009 Quality of Service Hearings - Miami Gardens			
Order #	**First Name**	**Last Name**	**Tone - Service Quality**
1	James	Bush	No Comment
2	Dorothy	Bendross-Mindingall	No Comment
3	Bobby	Rosenthal	Positive
4	Rita	Pierre	No Comment
5	Caesar	Sejas	Positive
6	David	Morales	Positive
7	Alan	Rigerman	Positive
8	Al	Christie	In complete
9	Lincoln	Young	Positive
10	Chris	Burns	Positive
11	Joe	Chi	Positive
12	Juanita	Bolton	Positive
13	William	Ruiz	Positive
14	Tomas	Curbelo	Positive
15	Linda	Eaford	Positive
16	Jose	Rocca	Positive
17	Richard	Mialy	Positive
18	Richard	Mason	Negative
19	Wendell	James	Negative
20	Jeff	Hunt	Positive
21	MYrna	Hernandez	No Comment
22	Francisco	Miranda	No Comment
23	Pat	Lightfoot	Negative
24	Peggy	Findley	Negative
25	Gladys	Galimore	Negative
26	Ramiro	Moreno	Positive
27	Gorgina	Hernandez	No Comment
28	Larry	Willcox	No Comment
29	Ivonne	Fernandez	No Comment
30	Daniel	Fernandez	Positive
31	Naomi	Wright	Positive
32	Virginia	McBee	No Comment
33	John	Rile	No Comment
34	AJ	Gonzales	Positive
35	H.	Soberon-Ferrer	Positive

2009 Quality of Service Hearings - Plantation			
Order #	**First Name**	**Last Name**	**Tone - Service Quality**
*1	Franklin	Sands *(second testimony)	no comment
2	Richard	Kaplin	Negative
3	Howard	Berger	Positive
4	Joe	Curtis	Positive
5	Flora	Almany	Positive
6	Joel	Slotnick	Negative
7	Diana	Castillo	no comment
8	Richard	Clark	Positive
9	John	Brown	Positive
*10	Tim	Haynick	no comment
11	June	Wolf	Positive
12	Henry	Salomon	no comment
13	Ida	Pamenta	no comment
14	Gloria	Flightman	Positive
15	Dolores	Pamenta	Positive
16	Henry	Cepeda	Positive
17	Michael	Melendez	Positive
18	Vilma	Labellero	Positive
19	Carol	Smith	Positive
20	Jackie	Nelly	Positive
21	Shane	Le Mar	Positive
22	Jack	Kubasek	Positive
23	Wanda	Bartley	Positive
24	Godwin	Graham	Negative
25	John	Baston	Positive
26	Don	Maines	Positive
*27	Joe	Schwartz* (second testimony)	Negative
28	Stephanie	Nagel	Negative
29	Kelly	Costa	Positive
30	Michael	Liberatore	no comment
31	Wesley	Noll	Negative
32	Margie Sue	Oates	no comment
33	Linda	Grant	Negative
34	Phyllis	Phynni Loconto	Positive
35	Adelle	Berger	Positive
36	Sophie	Bock	Positive
37	Anita	Steinburg	Positive
38	Arlene	Fischer	Positive
39	Alana	Mersinger	Positive
40	Ronda	Roth	no comment
41	Robert	Wilson	Positive
42	Michael	Barbere	no comment
43	Jim	Dunmire	Positive
44	Yolanda	Rodriquez	Positive
45	Mike	McNeal	no comment
46	Jean	Hansen	Negative
47	Don	Foster	Negative
48	Alana	Garey	Positive
49	Ira	Cor	Positive
*50	Bunnie	Brenneman (*2nd Testimony)	Negative

*See Background Section

Exhibit B

Exhibit B - List of Elected Officials Who Attended the Service Hearings

Name	Title	Governing Body	Address/Phone Number
Doug Holder	Representative	Florida House of Representatives	8486 S. Tamiami Trail Sarasota, FL 34238 941-918-4028
Keith Fitzgerald	Representative	Florida House of Representatives	1660 Ringling Blvd., Suite 310 Sarasota, FL 34236 941-955-8077
Jon Thaxton	Chairman	Sarasota County Commission	1660 Ringling Blvd Sarasota, FL 34236 941-861-5344
Dick Clapp	Mayor	City of Sarasota	1565 1st Street, Rm 101 Sarasota, FL 34236 941-954-4115
Kelly Kirschner	Vice Mayor	City of Sarasota	1565 1st Street, Rm 101 Sarasota, FL 34236 941-954-4115
Dwayne Taylor	Representative	Florida House of Representatives	732 Orange Avenue Daytona Beach, FL 32114 (386) 239-6202
Evelyn Lynn	Senator	Florida Senate	536 N. Halifax Ave., Suite 101 Daytona Beach. FL 32118 (386) 238-3180
Edith Miller	On behalf of Representative Dorothy Hukill	Florida House of Representatives	1398 Dunlawton Ave., Suite 1-A Port Orange, FL 32127 (386) 322-5111
Daniel Comerford	Vice Mayor	Town of Jupiter Inlet Colony	1 Colony Rd. Jupiter Inlet Colony, FL 33469 561-746-3787
Charles Falcone	Mayor	Town of Jupiter Island	2 SE Bridge Rd. Hobe Sound, FL 33455 772-545-0100
Franklin Sands	Representative	Florida House of Representatives	IMACS Office Center 7487 NW 4th St. Plantation, FL 33317 (954) 424-6800
Gwendolyn Clarke Reed	Representative	Florida House of Representatives	Pompano Beach City Hall 100 W. Atlantic Blvd. Pompano Beach, FL 33060-6099 954-786-4848
Joy Cooper	Mayor	City of Hallandale Beach	400 S. Federal Highway Hallandale Beach, FL 33009 954-457-1318
Donald Rosen	Deputy Mayor	City of Sunrise	10770 W. Oakland Park Blvd. Sunrise, FL 33351 954-746-3250

Hearing Exhibit - 00008652

Exhibit B - List of Elected Officials Who Attended the Service Hearings

Name	Title	Governing Body	Address/Phone Number
Carlos Lopez-Cantera	Representative	Florida House of Representatives	2300 Coral Way Suite 111 Miami, FL 33145 305-442-6877
Ernest Sochin	Councilmember	Town of Cutler Bay	10720 Caribbean Blvd. Suite 105 Cutler Bay, FL 33189 305-234-4262
Katy Sorenson	County Commissioner	Miami-Dade County	Stephen P. Clark Center 111 N.W. 1st Street, Suite 220 Miami, Florida 33128 (305) 375-5218
Bob Ross	Councilman	Pinecrest Village	12645 Pinecrest Parkway Pinecrest, FL 33156 305-234-2121
James Bush	Representative	Florida House of Representatives	Regions Bank Bldg. 3550 Biscayne Blvd. Suite 309 Miami, FL 33137 305-571-2100
Richard Kaplan	Mayor	City of Lauderhill	City Hall 3800 Inverrary Blvd., #301 Lauderhill, FL 33319 954-730-3016
Howard Berger	City Commissioner	City of Lauderhill	City Hall 3800 Inverrary Blvd. Lauderhill, FL 33319 954-730-2976

Hearing Exhibit - 00008653

Exhibit C

Customer Assistance Options

Hearing Exhibit - 00008655

Simple Ways To Reduce Energy Consumption

To maximize control over your electric bill, follow the tips in bold. These are especially useful when summer heat arrives, because air conditioning usage is a large part of what drives up your bill. Because every little bit helps, other useful tips are provided that can also help you reduce your energy usage.

To use less air conditioning

- **Adjust your thermostat:**
  - **Set the thermostat at 78°- 80° while you are home.**
  - **Set the thermostat to 80°- 82° while you are sleeping.**
- **If you have a central air conditioner, use a programmable thermostat to adjust temperature automatically and maximize your energy savings.**
- Turn off your air conditioner:
  - **When you leave your home for the entire day.**
  - **When a fan is enough to make you comfortable.**
  - **On a cool day when you can open the windows.**
- Perform basic maintenance:
  - Clean or replace air conditioning filters monthly.
  - Clean the coil on an outdoor air conditioning unit every year.
  - Caulk, weatherstrip or block gaps around doors and windows to stop air leaks.

Other major energy savers

- **Turn fans off whenever you leave a room or when you are not home.**
- **Clean the lint filter on your dryer before every load.**
- **Use the auto sensor function on your dryer, if it has one, to avoid over-drying your clothes.**
- **If you have a pool, limit the time you run your pool pump:**
  - **Summer: no more than six hours a day.**
  - **Winter: no more than four hours a day.**
- Shut down your computer and turn off the monitor when your session is over.
- Use vent fans in your kitchen and bathroom only when necessary.
- Fill open space in freezer with water jugs or bags of ice, so the refrigerator doesn't have to work as hard.
- Many electronic devices continue to draw power even when they are not in use. So, consider either plugging these devices into a power strip with an on/off button, or unplugging items when not in use. This includes:
  - TVs (Larger and plasma TVs use more electricity and produce more heat, which makes your A/C operate more.)
  - Stereos
  - DVD and DVR systems
  - Chargers for cell phones and portable electronics

Caution: shutting some items off may require reprogramming.

To use less hot water

- **Do not pre-rinse dishes before you place them in the dishwasher.**
- **Wash laundry in cold water and adjust the water level to match the size of the load.**
- Take short showers rather than baths.
- Fix any leaky faucets.
- Reduce the temperature on your water heater to 120°.

To reduce lighting costs

- **Replace old light bulbs in your home which burn out most frequently with screw-in compact fluorescent bulbs.**
- **Turn lights out whenever you leave a room.**

To reduce cooking costs

- Use a microwave, toaster oven or barbecue grill instead of a regular oven when possible. They use less electricity and add less heat to your kitchen, which reduces the impact on your A/C.
- Cover the pot when you boil water; it will boil more quickly.
- Use your oven's self-cleaning cycle only for major cleaning. Start the cleaning cycle immediately after cooking, while the oven is still hot.

Visit www.FPL.com/SavingsToolkit to take a free Online Home Energy Survey and to learn about more programs and tools to help manage energy use.

Hearing Exhibit - 00008656

Partner With FPL For Energy Savings

Bill Amount Depends On:

- The weather. That's because heating and cooling your home takes more electricity than anything else.
- The size, age and type of your home.
- The number of people that live in your home.
- The number of appliances and electronic devices you have.

Home Energy Survey

- Whether you rent or own, the Home Energy Survey is an easy and convenient way to get expert analysis of your home's energy use along with specific ways to save.
- Call 1-800-342-5375 to schedule a free home energy survey.
- Additional survey options include:
  - Phone Energy Survey, call 1-800-347-3132
  - Online Home Energy Survey (in English and Spanish) at FPL.com/ohes.
- Call 1-800-342-5375 to schedule a free home energy survey.

Duct System Test And Repair

- Two-thirds of all homes have leaky ducts.
- Leaky ducts can cause your electric bill to go up.
- An FPL representative can visit your home and test for leaky ducts:
  - For single family detached homes, the diagnostic test costs $30
  - For attached, manufactured and mobile homes, the visual test is free.
- FPL offers a rebate to help cover the cost of repairs:
  - For single family detached homes, each unit can qualify for up to a $154 incentive
  - For attached, manufactured and mobile homes, each unit can qualify for up to a $60 incentive.

Air Conditioning

- FPL provides $25 (administered through social service agencies) toward the purchase of a high-efficiency room air conditioner.
- If you need to replace your central air conditioning unit, FPL offers an incentive for the installation of energy-efficient units. For smaller units, the incentive may range from $125 to $545. The contractor will automatically deduct the incentive from the final cost of the air conditioning unit.
- For the installation, FPL provides a list of FPL participating independent contractors who have received good reviews from our customers.

Ceiling Insulation

- Adding insulation to your home can reduce heating and cooling costs, especially if your home was built before 1982.
- When you upgrade to R-19 insulation, FPL provides up to a $300 incentive.
- Call 1-800-342-5375 for more information.

FPL.

Understanding Your FPL Bill

Understanding Your Bill

- FPL reads your meter every month.
- If FPL can't access your meter, FPL issues an estimated bill. The next time FPL obtains an actual meter reading, the bill is adjusted either up or down.
- FPL bills you for the amount of electricity you use, generally over a 30-day period.
- You have 21 days, or three weeks, to pay your bill, unless you're on the FPL 62Plus program.
- If the bill is not paid by the due date, FPL mails you a final notice with at least seven additional days to pay.

Did you know? Customers receive a 20 percent savings on their first 1,000 kilowatt-hours of electricity used. This rewards customers with smaller households and also those who conserve energy.

Understanding Your Deposit

- Because electricity is used before customers pay for it, Florida law states that utilities can assess a two-month deposit.
- Deposits are similar to a security deposit for rental housing.
- If bills are not paid on time, customers may be billed an additional deposit.
- Utilities may charge additional deposits when:
  - The customer's bill payment is late and
  - The customer's deposit is less than the average two months usage based on their own energy consumption.

Did you know? Deposits are returned in full along with 6 percent interest after 23 months of prompt payment.

Guarantee/Guarantor Program

- The Guarantee/Guarantor Program is available as an alternative to a cash deposit.
- A customer requesting this deposit alternative is referred to as the guarantee.
- To ensure deposit coverage, the guarantee may enlist a family member or friend known as the guarantor, someone who agrees to provide payment security if the guarantee should default in payment.
- The guarantor must meet certain criteria, including signing a contract along with the guarantee.
- Contact FPL Customer Care Center at 1-800-226-3545 to learn more about the Guarantee/Guarantor Program.

Did you know? Over 450,000 FPL customers now receive their bills online. If you have an active e-mail address you can make the switch too by enrolling in FPL E-Mail Bill®. You get the same bill detail and monthly newsletter you now receive by mail. Plus, you will receive e-mail due date reminders and have 24/7 access to your account. To learn more and enroll today, visit FPL.com/ebill

FPL.

Hearing Exhibit - 00008658

Ways To Pay Your FPL Bill

If you need to pay your FPL bill right away choose:

FPL Pay By Phone®

- When you pay your bill by phone, there is no charge and you can rest assured that the payment from your checking account is processed on time through our secure connection.
- To use this free service, call in your FPL payment 24-hours a day for instant posting to your FPL account. Call 1-800-226-5885.

FPL Pay Online®

- When you pay your bill online, there is no charge and you can rest assured that the payment from your checking account is processed on time through our secure connection.
- For more information, visit FPL.com/payment.

Credit/Debit Card Payment

- Pay your bill with a credit card or debit card by using Western Union® Speedpay®.
- Your payment will be posted within minutes, confirmation is immediate and all of your personal information is safe and secure.
- Call Western Union toll-free at 1-800-979-3987 or visit FPL.com/paycard.
- A fee will apply.

Pay In Person

- To locate the nearest pay agent, call 1-800-226-5885.
- A fee may apply.

FPL offers many other convenient ways to pay your bill:

FPL Automatic Bill Pay®

- Your electric bill is paid automatically every month; that's because your payment is withdrawn on time from your bank account according to the schedule you select.
- You still receive a monthly statement for review and record keeping.
- You save time, postage and check writing.
- For more information, visit FPL.com/autopay or call 1-800-226-5885.

Mail

- You can mail a check or money order. Please include your FPL account number.
- Mail your payment to:

  FPL
  General Mail Facility
  Miami, FL 33188-0001

- Please allow time for postal delivery by the due date.

FPL.

POWER TO SAY EMPOWERING TOMORROW

Hearing Exhibit - 00008659

Let FPL Help You Manage Your Bill

FPL On Call®

- On Call is an easy way to lower your electric bill.
- By going "On Call," you let FPL occasionally cycle off select major appliances for short periods of time, only when absolutely necessary.
- You receive a credit on your electric bill every month (save more than $100 a year) even if the program is never activated.
- To find out more, call 1-800-342-5375.

FPL Budget Billing®

- Most of us use more energy to keep cool in the summer and that impacts your bill.
- To prevent large month-to-month fluctuations in your bill, you can sign up for the FPL Budget Billing® program.
- Budget Billing evens out your energy costs throughout the year, so you pay about the same amount each month.
- While it is not a savings plan, Budget Billing makes it is easier to manage your monthly expenses because you'll have a steady bill payment year-round.
- For more information, visit FPL.com/readb, or call 1-800-342-5375.

FPL 62Plus

- FPL 62Plus is for residential customers receiving Social Security, disability or government payments and receipt of these payments doesn't line up with the FPL bill due date.
- FPL 62Plus allows one full month to pay after the bill is issued, regardless of when the benefit check is received.
- For more information, visit FPL.com/62plus, or call 1-800-342-5375.

FPL Friendly Reminder®

- FPL Friendly Reminder is a free service for customers who live alone or have a language or reading difficulty.
- FPL Friendly Reminder creates a buddy system to help remind a customer that their electric bill payment is past due.
- The customer's buddy can be a relative, friend, caregiver, neighbor, clergyman, social worker or trustee.
- The customer can designate the buddy to receive notification of any final notices that result from past due bills.
- The buddy is not responsible for paying the bill, just for reminding you to pay your bill.
- For more information, visit FPL.com/remind, or call 1-800-342-5375.

FPL.

Hearing Exhibit - 00008660

FPL Has Several Special Assistance Programs

FPL Care To Share®

- Helps customers in need avoid losing their electric service.
- Funds come from voluntary contributions from FPL customers, shareholders and employees as well as corporate contributions from FPL.
- One hundred percent of the funds collected are used by FPL partner agencies to provide energy assistance for customers in need.
- Provides assistance for electric service once in a 12-month period per household.
- Online, visit FPL.com/c2s, then click on FPL partner agencies, or call the number on your electric bill.

ASSIST

- Offers emergency payment assistance to eligible customers from our agency partners, including state government, community action agencies, non-profits and other social service organizations.
- Customers receive assistance toward their electric bill if they meet qualifying criteria. Criteria may vary by agency and type of funding available.
- Call the number on your electric bill for more information.

Quick Tip: Assistance resources may be limited, unavailable on occasion and vary from county to county. Agencies may require proof of income and other information.

AWARE (Always Watching for At-Risk Elders)

- If you or someone you know is an elder suffering from physical, emotional and mental distress, there is help.
- FPL has trained its field employees to identify elders showing signs of being at-risk.
- FPL field employees refer at-risk persons to human service agencies that may provide the help they need.

FPL.

POWERING TODAY. EMPOWERING TOMORROW.®

Hearing Exhibit - 00008661

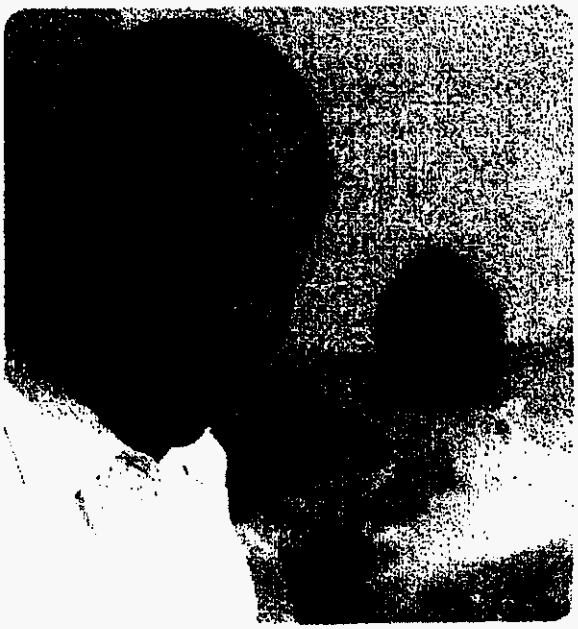
Helpful Programs From FPL

Medical Insurance Record Booklet

- Keep track of your medical bills and insurance payments with this handy booklet.
- Contains an easy-to-use worksheet to track:
  - Medical services and providers
  - Medicare/Medicaid claims or payments
  - Other insurance claims or payments.
- Call 1-800-342-5375 for your free copy.

Hurricane Guide For Seniors

- If you or a loved one is a senior citizen, this guide is a helpful tool to ensure successful planning, preparation and safety during this hurricane season.
- It provides helpful hints on caring for seniors with special needs, offers a hurricane planning checklist and more.
- Call 1-800-342-5375 or visit FPL.com/storm and click on "For your home."



Medical Essential Services Program

- If you have special medical needs and depend on electricity to prevent serious complications, FPL may be able to assist you.
- Qualifying customers receive:
  - Limited payment extensions
  - A notice from FPL before the scheduled loss of electric power
  - A referral to human service agencies for more assistance.
- For more information, visit FPL.com/mesp or call the number on your electric bill.

Quick Tip: Every year, a doctor must certify that you qualify for this program.

Special Communications Services

- If you are hearing or speech impaired, call our (TTY-TDD) number: 1-800 432-8554 (toll-free in Florida).

FPL.

Hearing Exhibit - 00008662

Exhibit D

Providing special care
for customers with special needs

Dear Valued Customer:

As part of our commitment to you and the communities we serve, Florida Power & Light Company strives to be a good neighbor and a caring corporate citizen. This is especially true when it comes to serving our most vulnerable customers — the elderly, low-income, unemployed and infirm.

As this report illustrates, our efforts on behalf of families and individuals in need are concentrated in three areas:

Advocacy: FPL continues to be a strong advocate for increasing financial assistance for at-risk customers. Working closely with partner agencies and other utilities, we have been successful in helping to increase federal and state support for customers who need help the most.

Financial Support: Together with our employees, FPL has contributed millions of dollars in financial support for customers in need, which is made available through organizations such as the United Way, The Salvation Army and community-based nonprofit agencies.

Energy Efficiency Solutions: FPL offers a wide variety of programs to help customers understand and gain more control over their energy usage so they can spend less to meet their energy needs.

We wish to recognize the many charitable organizations and government agencies who partner with us to support our customers in need of assistance. We appreciate their commitment and the extraordinary efforts they have devoted to at-risk Floridians.

Our goal is to make energy more affordable for customers with special needs who are experiencing difficulty paying their electric bills. We will continue to work for all of our customers and to identify multiple, sustainable and integrated solutions to help them.

Marlene Santos

Marlene Santos
Vice President, Customer Service
Florida Power & Light Company

Hearing Exhibit - 00008664

Advocating
for customers in need

FPL's advocacy efforts in 2008 resulted in more assistance funding for at-risk customers.

Coalition helps to increase LIHEAP funding

In 2008, FPL and other allies, including the Coalition for Affordable Energy for All, advocated to influence the federal government to allocate $5.1 billion in 2009 for the Low Income Home Energy Assistance Program (LIHEAP), the federal government's primary program to help qualified low-income households and senior citizens pay their energy bills. This represents an increase of $2.5 billion over 2008. As a result, Florida will receive nearly $102 million in 2009, up from $30 million in 2008[1].

For FPL customers, this translates into an to increase of nearly 250 percent, from $12 million in home energy assistance in 2008 to as much as $40 million in 2009.

In 2008, the U.S. Department of Health and Human Services estimated that roughly 2 million Florida households were at or below 150 percent of the poverty level and therefore eligible for LIHEAP help in Florida.

Historically, Florida provides assistance to around 75-80,000 households per year. The number of Floridians receiving assistance is expected to increase because of the additional LIHEAP funding.

FPL and state agency help increase aid

Since 2006, FPL has worked closely with the Florida Department of Community Affairs on the Florida LIHEAP Leveraging Initiative, which helps to ensure that additional energy assistance reaches those in need.

Under this initiative, the federal government awards incentive funds to states that use their own or other non-federal resources to supplement – or "leverage" – federal LIHEAP dollars. Over the past three years, the initiative has provided Florida with an additional $750,000, which helped approximately 3,500 more families.

Coalition promotes more statewide assistance

To help Florida families in need, FPL started the Florida Energy Affordability Coalition (FLEAC) in partnership with the Florida Department of Community Affairs, other state agencies, charitable organizations and other electric utilities in Florida.

Since its formation in 2006, FLEAC has searched to find new sources of assistance funding, advocated on behalf of increasing federal assistance dollars to Florida and worked to find other ways to make energy more affordable for low-income and senior households in Florida.

In 2008, FLEAC developed a series of recommendations on energy affordability. These recommendations were presented to the Governor's Energy Commission in January 2009.

▼ FPL Special Consumer Specialist Dave Lynn, second from right, was part of a team that met with legislators in Tallahassee, Fla., about the need to support programs for the elderly. Pictured with Dave are (from left) National Strategies Inc. President Robert Beck, Florida Association of Aging Services Providers President Terri Barton and Florida Rep. Juan Zapata.

[1]Source: LIHEAP Clearinghouse

Supporting
customers in need

In 2008, FPL substantially increased financial assistance to low-income and elderly customers.

FPL donates $1 million annually to FPL Care To Share®

FPL's Care To Share program provides emergency assistance funds to customers who are in a crisis situation and unable to pay their electric bills.

For three years in a row, FPL has donated $1 million and will make another $1 million contribution to Care To Share in 2009.

In 2008, more than 1,100 employees pledged nearly $50,000 through FPL Care To Share program payroll deductions, more than doubling employee contributions made in 2007. FPL also started www.FPL.com/c2sdonate, a new donation channel for customers.

Contributions from the company as well as from FPL employees and customers reached the needy through FPL's partnerships with hundreds of human services agencies.

Since it was founded in 1994, Care To Share has raised more than $11.4 million and has provided assistance to more than 55,000 families.

Partners support ASSIST program

FPL's ASSIST Program helps eligible customers by facilitating emergency payment assistance through state government agencies, community action agencies, nonprofits and social service organizations. FPL ASSIST works with a network of more than 700 low-income/elderly service organizations throughout Florida.

In 2008, FPL's ASSIST group, along with its payment processing center, processed more than 83,000 commitments from network partners, yielding nearly $16 million for low-income families.

To qualify customers for assistance in a more efficient manner, FPL launched a web-based portal for the ASSIST program. More than 150 social service agencies use the portal – www.FPL.com/assist – to qualify customers more quickly. This web portal project was recognized as runner-up in the 2008 Chartwell, Inc. best practices competition for electric utilities.

FPL programs meet special energy needs

FPL programs address a variety of concerns about energy and other basic needs.

Hearing Exhibit - 00008665

▲ FPL employee installs an air filter as part of a home energy makeover.

- FPL accommodates acute medical cases

  FPL offers special assistance to customers who need an uninterrupted supply of electricity for medical reasons.

  Under FPL's Medically Essential Service Program (MESP), eligible customers – residential customers whose electric service is deemed medically necessary by a licensed Florida physician – receive a limited extension of time to pay their bills, special notices before electrical service is disconnected for non-payment and referrals to social service agencies that provide financial assistance.

  Because of this program, customers in special circumstances have time to secure funds or make other arrangements.

- Assistance available in storm emergencies

  To supplement the Medically Essential Service Program, FPL has in place the EASE program, or Easing Assistance with Storm Emergencies Program. EASE provides pre- and post-storm support for MESP customers, including supplying them with "Storm Care Cooler Kits" containing emergency staples. The company also provides a $100 rebate to MESP customers for emergency generators.

- Employees lead AWARE program

  Under the AWARE program, FPL field employees have been specially-trained to identify and refer potentially at-risk elders to social service organizations. Since the AWARE program began, hundreds of seniors – who otherwise might have been missed – have received payment assistance and other human services from FPL's agency partners.

- *FPL has extreme-temperature-no-shut-off policy*

  The company maintains an "extreme-temperature-no-shut-off" policy. In times of extremely high or low temperatures, FPL suspends service disconnection activity, providing relief for low-income and elderly customers who are most at risk.

Programs help customers manage energy bills

Besides offering special programs and services for low-income and at-risk customers, FPL has several ways for customers to better manage their electric bills:

- FPL Budget Billing® – This program gives customers more predictable electric bills by smoothing out energy costs over the year so they pay about the same amount each month.
- FPL Automatic Bill Pay® – This is an automatic bill payment method allowing customers to pay their bill on time every month using their bank account.
- FPL 62 Plus – This program gives customers who rely on fixed-income payments one full month to make a payment after a bill is issued, regardless of when they receive their income.

Delivering energy-efficiency solutions for customers in need

Energy efficiency increases affordability

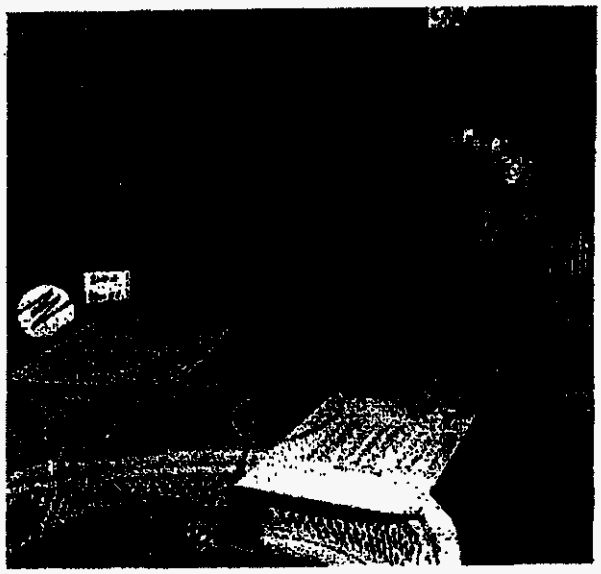
In 2008, FPL continued to offer energy-efficiency programs and initiatives for low-income and special needs customers. Specifically, FPL has:

- Co-sponsored energy education seminars in Miami-Dade and Broward counties, in partnership with the Association of Community

▼ FPL employee installs energy-saving lights as part of a home energy makeover.

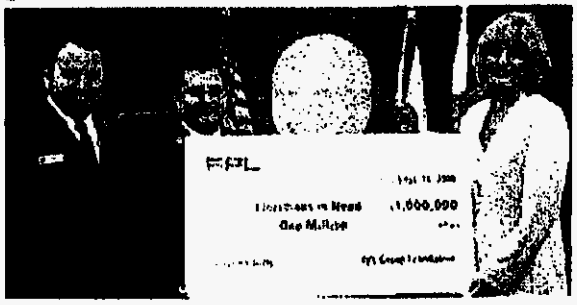
Organizations for Reform Now (ACORN) and other agencies, where interested parties learned about home energy efficiency and energy-saving products. They also could make appointments to determine if they qualify for energy payment assistance. In 2009, FPL plans to partner with other low-income advocacy agencies to deliver more energy education seminars to low-income and at-risk customers throughout the FPL service area.

- Supported home energy makeovers in Miami and Ft. Pierce to install free energy-efficiency home improvements in low-income households. Since 2006 FPL has provided free energy-efficiency home improvements to more than 250 low-income households throughout our service territory.
- Incorporated our BuildSmart® energy-efficiency features into 166 Habitat for Humanity homes, helping families in need save on their energy bills. FPL employees often volunteer to help construct these BuildSmart homes, working on the projects alongside the low-income homebuyers.
- Continued to support incentive programs for low-income energy-efficiency installations for weatherization improvements, including air conditioning, weatherstripping and more.
- Maintained a reduced energy rate of 20 percent for the first 1,000 kilowatt hours used.



▲ An FPL energy management consultant provides a customer with an evaluation of her home's energy usage.

FPL reaches out to community groups



▲ Patrick Richmond, Salvation Army West Palm Beach Area Commander Captain, Major Fernando Martinez, Salvation Army Miami Area Commander and Pamela Reuch, Vice President of External Affairs for FPL.

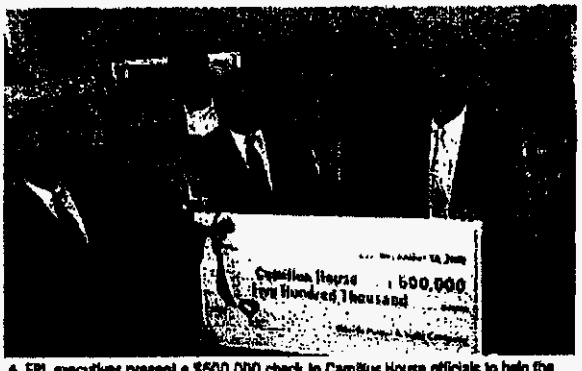
In 2008, FPL contributed more than $1 million to sponsor the Basic Needs initiative in partnership with The Salvation Army. This program provides at-risk customers with financial or other non-energy assistance during a personal crisis.

The company also partnered with the Florida Council on Aging and AARP to help the two groups with their advocacy efforts on behalf of Community Care for the Elderly (CCE) programs. CCE provides community-based services to assist qualifying seniors age 60 and over to remain in their homes or the home of a caregiver rather than relocating them to assisted living facilities.

FPL's community support in 2008 extended to many other groups, including:

- 211 Information and Referral Services
- Alzheimer's Associations
- Meals on Wheels
- Coalitions for the Homeless
- Senior Resource Alliance
- Area Agencies on Aging
- Community Action Agencies

In addition, FPL in 2008 donated $500,000 to Camillus House, a homeless shelter in Miami. The money is designated for a new welcome center that will serve as the access point for basic human and emergency services, including clothing, shelter and bus tokens.



▲ FPL executives present a $500,000 check to Camillus House officials to help the homeless shelter build a welcome center.

Our Pledge

FPL will continue to work to identify, create and support viable solutions, programs, products and services that will enable our low-income customers to improve the quality and dignity of their lives through affordable and reliable energy.

▼ FPL employees volunteer to help build Habitat for Humanity homes that also include energy-saving features from FPL's BuildSmart program.

Exhibit E

Exhibit E - Miami Gardens Reliability Data as Requested by Commissioner Skop

Below are the reliability data for Miami Gardens as requested by Commissioner Skop during the Miami Gardens Quality of Service Hearing.

Reliability Data	M. Gardens YE 2006	FPL YE 2006	M. Gardens YE 2007	FPL YE 2007	M. Gardens YE 2008	FPL YE 2008
SAIDI	142.7	74.3	82.8	73.2	88.2	67.2
SAIFI	1.84	1.29	0.92	1.21	1.09	1.07
CAIDI	77.7	57.8	90	60.3	81	62.9
MAIFIe	13.9	11.1	13.3	11.4	10.1	10.5

Hearing Exhibit - 00008670