

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 120015-EI  
FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES**

**MINIMUM FILING REQUIREMENTS  
2013 TEST YEAR**

**VOLUME 2 OF 7**

**SECTION C: NET OPERATING INCOME  
SCHEDULES**

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ADM	_____
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**C**

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FPSC-COMMISSION CLERK

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**MINIMUM FILING REQUIREMENTS (MFRs)**  
**SECTION C - NET OPERATING INCOME SCHEDULES**

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**MINIMUM FILING REQUIREMENTS (MFRs)**  
**SECTION C - NET OPERATING INCOME SCHEDULES**

<b>SCHEDULE</b>	<b>DESCRIPTION</b>	<b>PERIOD</b>	<b>PAGES</b>
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## FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13

☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_

☐ HISTORICAL TEST YEAR ENDED \_\_/\_\_/\_\_

WITNESS: Kim Ousdahl

(\$000)										
LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY PER BOOKS	(3) NON-ELECTRIC UTILITY	(4) TOTAL ELECTRIC (2)-(3)	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL AMOUNT (4) X (5)	(7) JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(8) JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	(9) JURISDICTIONAL COMPANY ADJUSTMENTS	(10) JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1										
2	REVENUE FROM SALES	10,220,581	0	10,220,581	0.986442	10,082,008	(5,815,392)	4,266,616	0	4,266,616
3										
4	OTHER OPERATING REVENUES	186,174	0	186,174	0.801202	149,163	(8,526)	140,637	0	140,637
5										
6	TOTAL OPERATING REVENUES	10,406,755	0	10,406,755	0.983128	10,231,171	(5,823,918)	4,407,253	0	4,407,253
7										
8	OTHER O&M	1,830,599	0	1,830,599	0.984380	1,802,005	(245,771)	1,556,233	(13,911)	1,542,322
9										
10	FUEL & INTERCHANGE	3,259,952	0	3,259,952	0.979035	3,191,607	(3,168,140)	23,466	0	23,466
11										
12	PURCHASED POWER	963,410	0	963,410	0.979598	943,754	(943,754)	0	0	0
13										
14	DEFERRED COSTS	137,248	0	137,248	1.000000	137,248	(137,248)	0	0	0
15										
16	DEPRECIATION & AMORTIZATION	1,132,186	0	1,132,186	0.983223	1,113,192	(276,178)	837,013	(34,253)	802,761
17										
18	TAXES OTHER THAN INCOME TAXES	1,115,886	0	1,115,886	0.992939	1,108,008	(724,982)	383,026	(11,316)	371,710
19										
20	INCOME TAXES	591,888	0	591,888	0.984182	582,526	(92,198)	490,328	22,948	513,276
21										
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(3,185)	0	(3,185)	0.996604	(3,175)	534	(2,641)	0	(2,641)
23										
24	TOTAL OPERATING EXPENSES	9,027,984	0	9,027,984	0.983073	8,875,164	(5,587,738)	3,287,426	(36,532)	3,250,894
25										
26	NET OPERATING INCOME	1,378,771	0	1,378,771	0.983490	1,356,007	(236,180)	1,119,827	36,532	1,156,359
27										
28										
29	TOTALS MAY NOT ADD DUE TO ROUNDING.									
30										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

X PRIOR YEAR ENDED 12/31/12

\_\_\_ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO. 120015-EI

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LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY PER BOOKS	(3) NON-ELECTRIC UTILITY	(4) TOTAL ELECTRIC (2)-(3)	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL AMOUNT (4) X (5)	(7) JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(8) JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	(9) JURISDICTIONAL COMPANY ADJUSTMENTS	(10) JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1										
2	REVENUE FROM SALES	10,018,841	0	10,018,841	0.984315	9,861,694	(5,617,511)	4,244,183	0	4,244,183
3										
4	OTHER OPERATING REVENUES	182,303	0	182,303	0.800818	145,991	(8,879)	137,112	0	137,112
5										
6	TOTAL OPERATING REVENUES	10,201,144	0	10,201,144	0.981036	10,007,686	(5,626,391)	4,381,295	0	4,381,295
7										
8	OTHER O&M	1,802,926	0	1,802,926	0.984587	1,775,138	(296,127)	1,479,011	0	1,479,011
9										
10	FUEL & INTERCHANGE	3,402,875	0	3,402,875	0.979022	3,331,491	(3,315,814)	15,677	0	15,677
11										
12	PURCHASED POWER	962,190	0	962,190	0.979628	942,588	(942,588)	0	0	0
13										
14	DEFERRED COSTS	(58,441)	0	(58,441)	1.233762	(72,102)	72,102	0	0	0
15										
16	DEPRECIATION & AMORTIZATION	726,795	0	726,795	0.980184	712,393	(263,289)	449,104	0	449,104
17										
18	TAXES OTHER THAN INCOME TAXES	1,056,212	0	1,056,212	0.992944	1,048,760	(679,413)	369,347	0	369,347
19										
20	INCOME TAXES	733,055	0	733,055	0.983353	720,852	(50,496)	670,355	0	670,355
21										
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(3,655)	0	(3,655)	0.996796	(3,644)	578	(3,066)	0	(3,066)
23										
24	TOTAL OPERATING EXPENSES	8,621,958	0	8,621,958	0.980691	8,455,476	(5,475,047)	2,980,429	0	2,980,429
25										
26	NET OPERATING INCOME	1,579,187	0	1,579,187	0.982917	1,552,209	(151,343)	1,400,866	0	1,400,866
27										
28										
29	TOTALS MAY NOT ADD DUE TO ROUNDING.									
30										

Supporting Schedules: C-2, C-3

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_

X HISTORICAL TEST YEAR ENDED 12/31/11

WITNESS: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY PER BOOKS	(3) NON- ELECTRIC UTILITY	(4) TOTAL ELECTRIC (2) - (3)	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL AMOUNT (4) X (5)	(7) JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(8) JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	(9) JURISDICTIONAL COMPANY ADJUSTMENTS	(10) JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1	REVENUE FROM SALES	10,410,539	0	10,410,539	0.986067	10,265,485	(6,048,393)	4,217,092	0	4,217,092
2	OTHER OPERATING REVENUES	198,671	0	198,671	0.849397	168,751	(31,868)	136,883	0	136,883
3	TOTAL OPERATING REVENUES	10,609,210	0	10,609,210	0.983507	10,434,235	(6,080,261)	4,353,975	0	4,353,975
4	OTHER O&M	1,713,480	0	1,713,480	0.984475	1,686,878	(276,090)	1,410,788	0	1,410,788
5	FUEL & INTERCHANGE	3,765,668	0	3,765,668	0.979585	3,688,790	(3,672,602)	16,188	0	16,188
6	PURCHASED POWER	976,229	0	976,229	0.979942	956,647	(956,647)	0	0	0
7	DEFERRED COSTS	204,874	0	204,874	1.000121	204,899	(204,899)	0	0	0
8	DEPRECIATION & AMORTIZATION	866,769	0	866,769	0.981141	850,423	(122,131)	728,291	0	728,291
9	TAXES OTHER THAN INCOME TAXES	1,064,817	0	1,064,817	0.992857	1,057,211	(719,358)	337,853	0	337,853
10	INCOME TAXES	632,146	0	632,146	0.987350	624,150	(25,853)	598,296	0	598,296
11	(GAIN)/LOSS ON DISPOSAL OF PLANT	(2,002)	0	(2,002)	0.997335	(1,996)	274	(1,722)	0	(1,722)
12	TOTAL OPERATING EXPENSES	9,221,981	0	9,221,981	0.983195	9,067,002	(5,977,307)	3,089,695	0	3,089,695
13	NET OPERATING INCOME	1,387,229	0	1,387,229	0.985586	1,367,234	(102,954)	1,264,280	0	1,264,280
14										
15										
16										
17	TOTALS MAY NOT ADD DUE TO ROUNDING.									

Supporting Schedules: C-2, C-3, C-4

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESEXPLANATION:  
PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE  
TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.  
PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	DESCRIPTION	(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6	COMMISSION ADJUSTMENTS									
			(2) AVIATION - EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) ECONOMIC DEVELOPMENT 5%	(6) ENVIRONMENTAL COST RECOVERY	(7) EXECUTIVE COMPENSATION	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE	(11) FUEL COST REC RETAIL
1												
2	REVENUE FROM SALES	10,082,008	0	(817,068)	(139,653)	0	(193,068)	0	0	0	(457,297)	(3,680,491)
3												
4	OTHER OPERATING REVENUES	149,163	0	0	(1,222)	0	(7,304)	0	0	0	0	0
5												
6	TOTAL OPERATING REVENUES	10,231,171	0	(817,068)	(140,875)	0	(200,372)	0	0	0	(457,297)	(3,680,491)
7												
8	OTHER O&M	1,802,005	(167)	(43,498)	(130,734)	(148)	(31,917)	(28,459)	(499)	0	0	(5,870)
9												
10	FUEL & INTERCHANGE	3,191,607	0	0	0	0	0	0	0	0	0	(3,168,140)
11												
12	PURCHASED POWER	943,754	0	(486,384)	0	0	0	0	0	0	0	(457,370)
13												
14	DEFERRED COSTS	137,248	0	(97,306)	0	0	0	0	0	0	0	(39,943)
15												
16	DEPRECIATION & AMORTIZATION	1,113,192	0	(114,175)	(7,985)	0	(33,022)	0	0	0	0	0
17												
18	TAXES OTHER THAN INCOME TAXES	1,108,008	0	(769)	(101)	0	(144)	0	0	(445,535)	(11,762)	(2,628)
19												
20	INCOME TAXES	582,526	64	(28,906)	(793)	57	(52,393)	10,978	193	171,865	(171,865)	(2,523)
21												
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(3,175)	0	0	0	0	534	0	0	0	0	0
23												
24	TOTAL OPERATING EXPENSES	8,875,164	(103)	(771,038)	(139,613)	(91)	(116,943)	(17,481)	(307)	(273,670)	(183,627)	(3,676,474)
25												
26	NET OPERATING INCOME	1,356,007	103	(46,029)	(1,262)	91	(83,429)	17,481	307	273,670	(273,670)	(4,017)
27												
28												
29												
30												
31												
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
33												

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESEXPLANATION:  
PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE  
TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.  
PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

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WITNESS: Kim Ousdahl

LINE NO.	DESCRIPTION	COMMISSION ADJUSTMENTS							(19) TOTAL COMMISSION ADJUSTMENTS	(20) JURISDICTIONAL ADJUSTED PER COMMISSION
		(12) GROSS RECEIPTS TAX	(13) INDUSTRY ASSOCIATION DUES	(14) INTEREST SYNCHRONIZATION	(15) INTEREST TAX DEFICIENCIES	(16) MARTIN AND MANATEE ESP	(17) NUCLEAR UPDATES	(18) STORM DEFICIENCY RECOVERY		
1										
2	REVENUE FROM SALES	(238,373)	0	0	0	0	(184,257)	(105,186)	(5,815,392)	4,266,616
3										
4	OTHER OPERATING REVENUES	0	0	0	0	0	0	0	(8,526)	140,637
5										
6	TOTAL OPERATING REVENUES	(238,373)	0	0	0	0	(184,257)	(105,186)	(5,823,918)	4,407,253
7										
8	OTHER O&M	0	(414)	0	1,634	0	(5,249)	(451)	(245,771)	1,556,233
9										
10	FUEL & INTERCHANGE	0	0	0	0	0	0	0	(3,168,140)	23,466
11										
12	PURCHASED POWER	0	0	0	0	0	0	0	(943,754)	0
13										
14	DEFERRED COSTS	0	0	0	0	0	0	0	(137,248)	0
15										
16	DEPRECIATION & AMORTIZATION	0	0	0	0	(1,905)	(35,565)	(83,526)	(276,178)	837,013
17										
18	TAXES OTHER THAN INCOME TAXES	(238,334)	0	0	0	0	(25,708)	0	(724,982)	383,026
19										
20	INCOME TAXES	(15)	160	34,474	(631)	735	(45,417)	(8,181)	(92,198)	490,328
21										
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	534	(2,641)
23										
24	TOTAL OPERATING EXPENSES	(238,349)	(254)	34,474	1,004	(1,170)	(111,938)	(92,159)	(5,587,738)	3,287,426
25										
26	NET OPERATING INCOME	(24)	254	(34,474)	(1,004)	1,170	(72,320)	(13,027)	(236,180)	1,119,827
27										
28										
29										
30										
31										
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
33										

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESEXPLANATION:  
PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR  
THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL  
YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_/\_/\_☐ HISTORICAL YEAR ENDED \_/\_/\_

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	DESCRIPTION	COMPANY ADJUSTMENTS										(11) JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
		(1) ADJUSTED PER COMMISSION SCHEDULE C-2 COL. 20	(2) CAPE CANAEVERAL	(3) CAPITAL RECOVERY AMORT	(4) CONSERVATION PAYROLL LOADINGS	(5) ENVIRONMENTAL BASE ADJ	(6) CAPACITY PAYROLL LOADINGS	(7) RATE CASE EXPENSE	(8) SAP AMORTIZATION	(9) AFFILIATES PAYROLL LOADINGS	(10) TOTAL COMPANY ADJUSTMENTS	
1												
2	REVENUE FROM SALES	4,266,616	0	0	0	0	0	0	0	0	0	4,266,616
3												
4	OTHER OPERATING REVENUES	140,637	0	0	0	0	0	0	0	0	0	140,637
5												
6	TOTAL OPERATING REVENUES	4,407,253	0	0	0	0	0	0	0	0	0	4,407,253
7												
8	OTHER O&M	1,556,233	(7,925)	0	(1,815)	(560)	(284)	1,379	0	(4,706)	(13,911)	1,542,322
9												
10	FUEL & INTERCHANGE	23,466	0	0	0	0	0	0	0	0	0	23,466
11												
12	PURCHASED POWER	0	0	0	0	0	0	0	0	0	0	0
13												
14	DEFERRED COSTS	0	0	0	0	0	0	0	0	0	0	0
15												
16	DEPRECIATION & AMORTIZATION	837,013	(18,376)	(1,335)	0	0	0	0	(14,541)	0	(34,253)	802,761
17												
18	TAXES OTHER THAN INCOME TAXES	363,026	(10,482)	0	0	0	(153)	0	0	(680)	(11,316)	371,710
19												
20	INCOME TAXES	490,328	14,193	515	700	216	169	(532)	5,609	2,078	22,948	513,276
21												
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(2,641)	0	0	0	0	0	0	0	0	0	(2,641)
23												
24	TOTAL OPERATING EXPENSES	3,287,426	(22,590)	(820)	(1,115)	(344)	(268)	847	(8,932)	(3,309)	(36,532)	3,250,894
25												
26	NET OPERATING INCOME	1,119,827	22,590	820	1,115	344	268	(847)	8,932	3,309	36,532	1,156,359
27												
28												
29												
30												
31												
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
33												

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

## FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

## TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

X PRIOR YEAR ENDED 12/31/12

\_\_\_ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.		COMMISSION ADJUSTMENTS										
		(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL. 6	(2) AVIATION - EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) ECONOMIC DEVELOPMENT 5%	(6) ENVIRONMENTAL COST RECOVERY	(7) EXECUTIVE COMPENSATION	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE	(11) FUEL COST REC RETAIL
1												
2	REVENUE FROM SALES	9,861,694	0	(711,044)	(185,527)	0	(173,080)	0	0	0	(443,286)	(3,769,962)
3												
4	OTHER OPERATING REVENUES	145,991	0	0	1,284	0	(10,163)	0	0	0	0	0
5												
6	TOTAL OPERATING REVENUES	10,007,686	0	(711,044)	(184,243)	0	(183,243)	0	0	0	(443,286)	(3,769,962)
7												
8	OTHER O&M	1,775,138	(167)	(49,395)	(174,693)	(148)	(29,168)	(36,176)	(499)	0	0	(6,650)
9												
10	FUEL & INTERCHANGE	3,331,491	0	0	0	0	0	0	0	0	0	(3,315,814)
11												
12	PURCHASED POWER	942,588	0	(511,281)	0	0	0	0	0	0	0	(431,306)
13												
14	DEFERRED COSTS	(72,102)	0	83,959	0	0	0	0	0	0	0	(11,857)
15												
16	DEPRECIATION & AMORTIZATION	712,393	0	(136,184)	(7,589)	0	(27,794)	0	0	0	0	0
17												
18	TAXES OTHER THAN INCOME TAXES	1,048,760	0	(686)	(133)	0	(132)	0	0	(431,884)	(11,401)	(2,693)
19												
20	INCOME TAXES	720,852	64	(37,593)	(705)	57	(48,885)	13,955	193	166,599	(166,599)	(633)
21												
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(3,644)	0	0	0	0	578	0	0	0	0	0
23												
24	TOTAL OPERATING EXPENSES	8,455,476	(103)	(651,182)	(183,120)	(91)	(105,401)	(22,221)	(307)	(265,285)	(178,001)	(3,768,954)
25												
26	NET OPERATING INCOME	1,552,209	103	(59,862)	(1,123)	91	(77,842)	22,221	307	285,285	(265,285)	(1,008)
27												
28												
29												
30												
31												
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
33												

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE  
TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.  
PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_\_/\_\_\_/\_\_\_

X PRIOR YEAR ENDED 12/31/2012

\_\_\_ HISTORICAL YEAR ENDED \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.		COMMISSION ADJUSTMENTS								(20) TOTAL COMMISSION ADJUSTMENTS	(21) JURISDICTIONAL ADJUSTED PER COMMISSION
		(12) GROSS RECEIPTS TAX	(13) INDUSTRY ASSOCIATION DUES	(14) INTEREST SYNCHRONIZATION	(15) INTEREST TAX DEFICIENCIES	(16) MARTIN AND MANATEE ESP	(17) NUCLEAR UPDATES	(18) OTHER RATE CASE ADJUSTMENTS	(19) STORM DEFICIENCY RECOVERY		
1											
2	REVENUE FROM SALES	(232,522)	0	0	0	0	0	0	(102,091)	(5,617,511)	4,244,183
3											
4	OTHER OPERATING REVENUES	0	0	0	0	0	0	0	0	(8,879)	137,112
5											
6	TOTAL OPERATING REVENUES	(232,522)	0	0	0	0	0	0	(102,091)	(5,626,391)	4,381,295
7											
8	OTHER O&M	0	(414)	0	1,634	0	0	0	(451)	(296,127)	1,479,011
9											
10	FUEL & INTERCHANGE	0	0	0	0	0	0	0	0	(3,315,814)	15,677
11											
12	PURCHASED POWER	0	0	0	0	0	0	0	0	(942,588)	0
13											
14	DEFERRED COSTS	0	0	0	0	0	0	0	0	72,102	0
15											
16	DEPRECIATION & AMORTIZATION	0	0	0	0	(475)	(13,535)	0	(77,713)	(263,289)	449,104
17											
18	TAXES OTHER THAN INCOME TAXES	(232,483)	0	0	0	0	0	0	0	(679,413)	369,347
19											
20	INCOME TAXES	(15)	160	27,363	(630)	183	5,221	0	(9,230)	(50,496)	670,355
21											
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	0	578	(3,066)
23											
24	TOTAL OPERATING EXPENSES	(232,498)	(254)	27,363	1,004	(292)	(8,314)	0	(87,394)	(5,475,047)	2,980,429
25											
26	NET OPERATING INCOME	(24)	254	(27,363)	(1,004)	292	8,314	0	(14,697)	(151,343)	1,400,866
27											
28											
29											
30											
31											
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
33											

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESEXPLANATION:  
PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS  
FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON  
SCHEDULE C-3.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

PRIOR YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

X HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.		COMMISSION ADJUSTMENTS										
		(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL. 6	(2) AVIATION - EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) ECONOMIC DEVELOPMENT 5%	(6) ENVIRONMENTAL COST RECOVERY	(7) EXECUTIVE COMPENSATION	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE	(11) FUEL COST REC RETAIL
1												
2	REVENUE FROM SALES	10,285,485	0	(616,680)	(147,924)	0	(139,800)	0	0	0	(473,364)	(4,327,941)
3												
4	OTHER OPERATING REVENUES	188,751	0	0	0	0	(30,566)	0	0	0	0	(1,302)
5												
6	TOTAL OPERATING REVENUES	10,434,235	0	(616,680)	(147,924)	0	(170,366)	0	0	0	(473,364)	(4,329,243)
7												
8	OTHER O&M	1,686,878	(171)	(71,940)	(138,388)	(24)	(23,050)	(28,076)	(411)	0	0	(12,924)
9												
10	FUEL & INTERCHANGE	3,688,790	0	0	0	0	0	0	0	0	0	(3,672,802)
11												
12	PURCHASED POWER	956,647	0	(483,794)	0	0	0	0	0	0	0	(472,854)
13												
14	DEFERRED COSTS	204,899	0	(45,581)	0	0	0	0	0	0	0	(159,317)
15												
16	DEPRECIATION & AMORTIZATION	850,423	(509)	(19,969)	(7,547)	0	(23,615)	0	0	0	0	0
17												
18	TAXES OTHER THAN INCOME TAXES	1,057,211	0	(442)	(170)	0	(200)	0	0	(461,190)	(12,175)	(3,102)
19												
20	INCOME TAXES	624,150	262	1,947	(702)	9	(47,746)	10,830	159	177,904	(177,904)	(3,257)
21												
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,996)	0	0	0	0	274	0	0	0	0	0
23												
24	TOTAL OPERATING EXPENSES	9,067,002	(418)	(619,780)	(146,806)	(15)	(94,337)	(17,245)	(253)	(283,286)	(180,079)	(4,324,057)
25												
26	NET OPERATING INCOME	1,367,234	418	3,100	(1,117)	15	(76,029)	17,245	253	283,286	(283,286)	(5,186)
27												
28												
29												
30												
31												
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
33												

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

## FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION:  
PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR  
THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL  
YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED \_\_\_/\_\_\_/\_\_\_

PRIOR YEAR ENDED \_\_\_/\_\_\_/\_\_\_

☒ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.		COMMISSION ADJUSTMENTS								(20) TOTAL COMMISSION ADJUSTMENTS	(21) JURISDICTIONAL ADJUSTED PER COMMISSION
		(12) GROSS RECEIPTS TAX	(13) INDUSTRY ASSOCIATION DUES	(14) INTEREST SYNCHRONIZATION	(15) INTEREST TAX DEFICIENCIES	(16) MARTIN AND MANATEE ESP	(17) NUCLEAR UPDATES	(18) OTHER RATE CASE ADJUSTMENTS	(19) STORM DEFICIENCY RECOVERY		
1											
2	REVENUE FROM SALES	(242,360)	0	0	0	0	0	0	(100,323)	(6,048,393)	4,217,092
3											
4	OTHER OPERATING REVENUES	0	0	0	0	0	0	0	0	(31,868)	136,883
5											
6	TOTAL OPERATING REVENUES	(242,360)	0	0	0	0	0	0	(100,323)	(6,080,261)	4,353,975
7											
8	OTHER O&M	0	(1,072)	0	772	0	0	0	(806)	(276,090)	1,410,788
9											
10	FUEL & INTERCHANGE	0	0	0	0	0	0	0	0	(3,672,602)	16,188
11											
12	PURCHASED POWER	0	0	0	0	0	0	0	0	(956,647)	0
13											
14	DEFERRED COSTS	0	0	0	0	0	0	0	0	(204,899)	0
15											
16	DEPRECIATION & AMORTIZATION	0	0	0	0	0	0	2,568	(73,059)	(122,131)	728,291
17											
18	TAXES OTHER THAN INCOME TAXES	(242,079)	0	0	0	0	0	0	0	(719,358)	337,853
19											
20	INCOME TAXES	(108)	414	23,834	(298)	0	0	(991)	(10,206)	(25,853)	598,296
21											
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	0	274	(1,722)
23											
24	TOTAL OPERATING EXPENSES	(242,188)	(659)	23,834	474	0	0	1,577	(84,071)	(5,977,307)	3,089,695
25											
26	NET OPERATING INCOME	(172)	659	(23,834)	(474)	0	0	(1,577)	(16,252)	(102,954)	1,264,280
27											
28											
29											
30											
31											
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
33											

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS  
TO NET OPERATING INCOME FOR THE TEST YEAR,  
THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED   /  /    
☐ HISTORICAL YEAR ENDED   /  /  

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2)	(3)	(4)	(5)
		REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMMISSION ADJUSTMENTS				
3					
4	AVIATION - EXPENSES	(1)	(104)	0.984797	(103)
5	CAPACITY COST RECOVERY	(2)	39,535	1.164280	46,029
6	CONSERVATION COST RECOVERY	(3)	1,262	1.000000	1,262
7	ECONOMIC DEVELOPMENT 5%	(4)	(92)	0.984798	(91)
8	ENVIRONMENTAL COST RECOVERY	(5)	82,627	1.009702	83,429
9	EXECUTIVE COMPENSATION	(6)	(17,751)	0.984797	(17,481)
10	FINANCIAL PLANNING SERVICES	(7)	(311)	0.984797	(307)
11	FRANCHISE EXPENSE	(8)	(273,670)	1.000000	(273,670)
12	FRANCHISE REVENUE	(9)	273,670	1.000000	273,670
13	FUEL COST REC RETAIL	(10)	4,009	1.001994	4,017
14	GROSS RECEIPTS TAX	(11)	24	1.000000	24
15	INDUSTRY ASSOCIATION DUES	(12)	(258)	0.984798	(254)
16	INTEREST SYNCHRONIZATION	(13)	35,015	0.984556	34,474
17	INTEREST TAX DEFICIENCIES	(14)	1,019	0.984797	1,004
18	MARTIN AND MANATEE ESP	(15)	(1,192)	0.981940	(1,170)
19	NUCLEAR UPRATES	(16)	71,538	1.010924	72,320
20	STORM DEFICIENCY RECOVERY	(17)	13,027	1.000000	13,027
21	TOTAL COMMISSION ADJUSTMENTS		228,347		236,180
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
32					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS  
TO NET OPERATING INCOME FOR THE TEST YEAR,  
THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5)
					JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMPANY ADJUSTMENTS				
3					
4	CAPE CANAVERAL	(18)	(23,029)	0.980965	(22,590)
5	CAPITAL RECOVERY AMORT	(19)	(835)	0.981940	(820)
6	CONSERVATION PAYROLL LOADINGS	(20)	(1,115)	1.000000	(1,115)
7	ENVIRONMENTAL BASE ADJ	(21)	(344)	1.000000	(344)
8	CAPACITY PAYROLL LOADINGS	(22)	(273)	0.984798	(268)
9	RATE CASE EXPENSE	(23)	847	1.000000	847
10	SAP AMORTIZATION	(24)	(9,070)	0.984797	(8,932)
11	AFFILIATES PAYROLL LOADINGS	(25)	(3,362)	0.984235	(3,309)
12	TOTAL COMPANY ADJUSTMENTS		(37,180)		(36,532)
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
32					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS  
TO NET OPERATING INCOME FOR THE TEST YEAR,  
THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(1) AVIATION - EXPENSES:	TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX
3		EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.
4		
5	(2) CAPACITY COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY
6		CLAUSE AND ITS RELATED TAX EFFECTS.
7		
8	(3) CONSERVATION COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION
9		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.
10		
11	(4) ECONOMIC DEVELOPMENT 5%:	TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX
12		EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306,
13		DOCKET NO. 810002-EU.
14		
15	(5) ENVIRONMENTAL COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST
16		RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.
17		
18	(6) EXECUTIVE COMPENSATION:	TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS
19		ASSOCIATED TAX EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.
20		
21	(7) FINANCIAL PLANNING SERVICES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND
22		ITS RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.
23		
24	(8) FRANCHISE EXPENSE:	TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA
25		AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.
26		
27	(9) FRANCHISE REVENUE:	TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX
28		EFFECTS PER ORDER NO. 7843, DOCKET NO. 760767-EU.
29		
30	(10) FUEL COST REC RETAIL:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER
31		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER
32		NO. 11437, DOCKET NO. 820097-EU.
33		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS  
TO NET OPERATING INCOME FOR THE TEST YEAR,  
THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(11) GROSS RECEIPTS TAX:	TO REMOVE GROSS RECEIPTS TAX REVENUES AND EXPENSES FROM OPERATING INCOME.
3		
4	(12) INDUSTRY ASSOCIATION DUES:	TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER
5		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET
6		NO. 810002-EU.
7		
8	(13) INTEREST SYNCHRONIZATION:	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE
9		AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET
10		NO. 830465-EI.
11		
12	(14) INTEREST TAX DEFICIENCIES:	TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST
13		CHARGES PAID BY FPL TO THE IRS ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX
14		SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI.
15		
16	(15) MARTIN AND MANATEE ESP:	TO ADJUST OPERATING EXPENSES ASSOCIATED WITH THE 800MW ESP PROJECT IN FPL'S MARTIN AND MANATEE PLANT
17		SITES; PER ORDER NO PSC-11-0553-FOF-EI, EXPENSES ASSOCIATED WITH THIS PROJECT ARE ALLOWED TO BE
18		RECOVERED THROUGH FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE.
19		
20	(16) NUCLEAR UPRATES:	TO EXCLUDE FROM OPERATING INCOME AMOUNTS ASSOCIATED WITH THE NUCLEAR UPRATE PLANT ADDITIONS GOING
21		INTO SERVICE IN 2012 AND 2013. THESE COSTS ARE RECOVERED THROUGH THE NUCLEAR COST RECOVERY RULE, RULE
22		NO. 25-6.0423 VIA A SEPARATE LIMITED SCOPE BASE RATE PROCEEDING.
23		
24		
25	(17) STORM DEFICIENCY RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE 2004
26		& 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI, DOCKET
27		NO. 060038-EI.
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS  
TO NET OPERATING INCOME FOR THE TEST YEAR,  
THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED   /  /    
☐ HISTORICAL YEAR ENDED   /  /  

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMPANY ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(18) CAPE CANAVERAL:	TO REMOVE OPERATING EXPENSES ASSOCIATED WITH THE CANAVERAL MODERNIZATION PROJECT EXPECTED TO GO
3		INTO COMMERCIAL OPERATION IN JUNE 1, 2013. FPL IS REQUESTING A SEPARATE STEP INCREASE ASSOCIATED WITH
4		THIS PROJECT.
5		
6	(19) CAPITAL RECOVERY AMORT:	TO REFLECT IN OPERATING EXPENSES THE AMORTIZATION OF NET BOOK VALUE RELATED TO THE RETIREMENT OF CUTLER
7		UNITS 5 & 6, SANFORD UNIT 3 AND PORT EVERGLADES (PPE). THE COMPANY IS REQUESTING TO INCLUDE THESE AMOUNTS ON
8		A CAPITAL RECOVERY SCHEDULE AND AMORTIZE THEM OVER A PERIOD OF FOUR YEARS. NOTE THAT THE CAPITAL
9		RECOVERY SCHEDULE FOR PPE DOES NOT INCLUDE AMOUNTS ASSOCIATED WITH THE ELECTROSTATIC PRECIPITATORS
10		(ESPs) CURRENTLY RECOVERED THROUGH THE ECRC.
11		
12	(20) CONSERVATION PAYROLL LOADINGS:	TO REMOVE THE PORTION OF PAYROLL LOADINGS ASSOCIATED WITH THE CONSERVATION CLAUSE RECOVERABLE
13		PAYROLL THAT IS CURRENTLY BEING RECORDED IN BASE RATES AND INCLUDE IT IN THE CONSERVATION COST RECOVERY
14		CLAUSE. THIS WAS ORIGINALLY REQUIRED DUE TO A FINDING IN DOCKET NO. 850002-PU WHICH REFLECTED THE
15		INCLUSION OF THIS ITEM IN BASE RATES AT THAT TIME.
16		
17	(21) ENVIRONMENTAL BASE ADJ:	TO REMOVE OPERATING EXPENSES ASSOCIATED WITH THE SUBSTATION POLLUTANT DISCHARGE PREVENTION PROGRAM.
18		THE COMPANY IS REQUESTING DISCONTINUING CURRENT TREATMENT REQUIRED PER ORDER NO. PSC-97-1047-FOF-EI AND
19		RECOVER THESE COSTS THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.
20		
21	(22) CAPACITY PAYROLL LOADINGS:	TO REMOVE PAYROLL LOADINGS ASSOCIATED WITH INCREMENTAL SECURITY COSTS THAT ARE CURRENTLY INCLUDED
22		IN BASE RATES AND INCLUDE THEM IN THE CAPACITY COST RECOVERY CLAUSE. THIS WOULD BE CONSISTENT WITH THE
23		TREATMENT OF SIMILAR COSTS IN FPL'S OTHER COST RECOVERY CLAUSES.
24		
25	(23) RATE CASE EXPENSE:	TO INCLUDE IN THE CALCULATION OF OPERATING EXPENSES THE COSTS OF THIS PROCEEDING AND ITS TAX EFFECTS.
26		RATE CASE EXPENSE IS A COST OF DOING BUSINESS AND SHOULD BE FULLY RECOGNIZED. COMPANY IS REQUESTING A
27		FOUR YEAR AMORTIZATION PERIOD.
28		
29	(24) SAP AMORTIZATION:	TO REMOVE OPERATING EXPENSES ASSOCIATED WITH THE CHANGE IN AMORTIZATION OF SAP IMPLEMENTATION COSTS
30		AND ITS RELATED TAX EFFECTS. THE COMPANY IS PROPOSING TO CHANGE THE AMORTIZATION PERIOD FROM FIVE TO
31		TWENTY YEARS.
32		



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

## EXPLANATION:

LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS  
TO NET OPERATING INCOME FOR THE TEST YEAR,  
THE PRIOR YEAR AND THE MOST RECENT  
HISTORICAL YEAR.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED   /  /    
☐ HISTORICAL YEAR ENDED   /  /  

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMPANY ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(25) AFFILIATES PAYROLL LOADINGS:	TO EXCLUDE FROM OPERATING EXPENSES PAYROLL LOADINGS ASSOCIATED WITH SERVICE FEES AND NUCLEAR DIRECT
3		CHARGES IN ORDER TO PROPERLY REFLECT THE AMOUNTS CHARGED TO AFFILIATES.
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO  
NET OPERATING INCOME FOR THE TEST YEAR, THE  
PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

\_\_\_\_ PROJECTED TEST YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

☒ PRIOR YEAR ENDED 12/31/12

\_\_\_\_ HISTORICAL YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

WITNESS: Kim Ousdahl

DOCKET NO.: 120015-EI

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMMISSION ADJUSTMENTS				
3					
4	AVIATION - EXPENSES	(1)	(104)	0.984580	(103)
5	CAPACITY COST RECOVERY	(2)	53,002	1.129433	59,862
6	CONSERVATION COST RECOVERY	(3)	1,123	1.000000	1,123
7	ECONOMIC DEVELOPMENT 5%	(4)	(92)	0.984580	(91)
8	ENVIRONMENTAL COST RECOVERY	(5)	77,140	1.009097	77,842
9	EXECUTIVE COMPENSATION	(6)	(22,569)	0.984580	(22,221)
10	FINANCIAL PLANNING SERVICES	(7)	(311)	0.984580	(307)
11	FRANCHISE EXPENSE	(8)	(265,285)	1.000000	(265,285)
12	FRANCHISE REVENUE	(9)	265,285	1.000000	265,285
13	FUEL COST REC RETAIL	(10)	3,932	0.256299	1,008
14	GROSS RECEIPTS TAX	(11)	24	1.000000	24
15	INDUSTRY ASSOCIATION DUES	(12)	(258)	0.984580	(254)
16	INTEREST SYNCHRONIZATION	(13)	28,010	0.976893	27,363
17	INTEREST TAX DEFICIENCIES	(14)	1,019	0.984580	1,004
18	MARTIN AND MANATEE ESP	(15)	(298)	0.979654	(292)
19	NUCLEAR UPRATES	(16)	(8,466)	0.981957	(8,314)
20	STORM DEFICIENCY RECOVERY	(17)	14,697	1.000000	14,697
21	TOTAL COMMISSION ADJUSTMENTS		146,850		151,343
22					
23					
24					
25					
26					
27					
28					
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
30					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO  
NET OPERATING INCOME FOR THE TEST YEAR, THE  
PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:

☐ PROJECTED TEST YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_☒ PRIOR YEAR ENDED 12/31/12☐ HISTORICAL YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(1) AVIATION - EXPENSES:	TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX
3		EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.
4		
5	(2) CAPACITY COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY
6		CLAUSE AND ITS RELATED TAX EFFECTS.
7		
8	(3) CONSERVATION COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION
9		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.
10		
11	(4) ECONOMIC DEVELOPMENT 5%:	TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX
12		EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306,
13		DOCKET NO. 810002-EU.
14		
15	(5) ENVIRONMENTAL COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST
16		RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.
17		
18	(6) EXECUTIVE COMPENSATION:	TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS
19		ASSOCIATED TAX EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.
20		
21	(7) FINANCIAL PLANNING SERVICES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND
22		ITS RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.
23		
24	(8) FRANCHISE EXPENSE:	TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA
25		AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.
26		
27	(9) FRANCHISE REVENUE:	TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX
28		EFFECTS PER ORDER NO. 7843, DOCKET NO. 760767-EU.
29		
30		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO  
NET OPERATING INCOME FOR THE TEST YEAR, THE  
PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:

☐ PROJECTED TEST YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_☒ PRIOR YEAR ENDED 12/31/12☐ HISTORICAL YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(10) FUEL COST REC RETAIL:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER
3		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER
4		NO. 11437, DOCKET NO. 820097-EU.
5		
6	(11) GROSS RECEIPTS TAX:	TO REMOVE GROSS RECEIPTS TAX REVENUES AND EXPENSES FROM OPERATING INCOME.
7		
8	(12) INDUSTRY ASSOCIATION DUES:	TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER
9		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET
10		NO. 810002-EU.
11		
12	(13) INTEREST SYNCHRONIZATION:	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE
13		AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537,
14		DOCKET NO. 830465-EI.
15		
16	(14) INTEREST TAX DEFICIENCIES:	TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST
17		CHARGES PAID BY FPL TO THE IRS ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX
18		SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI.
19		
20	(15) MARTIN AND MANATEE ESP:	TO ADJUST OPERATING EXPENSES ASSOCIATED WITH THE 800MW ESP PROJECT IN FPL'S MARTIN AND MANATEE PLANT SITES;
21		PER ORDER NO PSC-11-0553-FOF-EI, EXPENSES ASSOCIATED WITH THIS PROJECT ARE ALLOWED TO BE RECOVERED THROUGH
22		FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE.
23		
24	(16) NUCLEAR UPRATES:	TO EXCLUDE FROM OPERATING INCOME AMOUNTS ASSOCIATED WITH THE NUCLEAR UPRATE PLANT ADDITIONS GOING INTO
25		SERVICE IN 2012. THESE COSTS ARE RECOVERED THROUGH THE NUCLEAR COST RECOVERY RULE, RULE NO. 25-6.0423 VIA A
26		SEPARATE LIMITED SCOPE BASE RATE PROCEEDING.
27		
28	(17) STORM DEFICIENCY RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE 2004
29		& 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI,
30		DOCKET NO. 060038-EI.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO  
NET OPERATING INCOME FOR THE TEST YEAR, THE  
PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

\_\_\_ PROJECTED TEST YEAR ENDED \_\_\_/\_\_\_/\_\_\_  
\_\_\_ PRIOR YEAR ENDED \_\_\_/\_\_\_/\_\_\_  
X HISTORICAL TEST YEAR ENDED 12/31/11  
WITNESS: Kim Ousdahl

DOCKET NO: 120015-EI

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5)
					JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMMISSION ADJUSTMENTS				
3					
4	AVIATION - EXPENSES	(1)	(423)	0.988510	(418)
5	CAPACITY COST RECOVERY	(2)	(9,798)	0.316370	(3,100)
6	CONSERVATION COST RECOVERY	(3)	1,093	1.022618	1,117
7	ECONOMIC DEVELOPMENT 5%	(4)	(15)	0.988511	(15)
8	ENVIRONMENTAL COST RECOVERY	(5)	75,456	1.007597	76,029
9	EXECUTIVE COMPENSATION	(6)	(17,446)	0.988510	(17,245)
10	FINANCIAL PLANNING SERVICES	(7)	(256)	0.988510	(253)
11	FRANCHISE EXPENSE	(8)	(283,286)	1.000000	(283,286)
12	FRANCHISE REVENUE	(9)	283,286	1.000000	283,286
13	FUEL COST REC RETAIL	(10)	5,455	0.950680	5,186
14	GROSS RECEIPTS TAX	(11)	172	1.000000	172
15	INDUSTRY ASSOCIATION DUES	(12)	(666)	0.988510	(659)
16	INTEREST SYNCHRONIZATION	(13)	24,194	0.985120	23,834
17	INTEREST TAX DEFICIENCIES	(14)	480	0.988510	474
18	OTHER RATE CASE ADJUSTMENTS	(15)	1,613	0.977638	1,577
19	STORM DEFICIENCY RECOVERY	(16)	16,244	1.000483	16,252
20	TOTAL COMMISSION ADJUSTMENTS		96,104		102,954
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESEXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO  
NET OPERATING INCOME FOR THE TEST YEAR, THE  
PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:

☐ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☒ HISTORICAL TEST YEAR ENDED 12/31/11

WITNESS: Kim Ousdahl

DOCKET NO: 120015-EI

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(1) AVIATION - EXPENSES:	TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX
3		EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.
4		
5	(2) CAPACITY COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY
6		CLAUSE AND ITS RELATED TAX EFFECTS.
7		
8	(3) CONSERVATION COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION
9		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.
10		
11	(4) ECONOMIC DEVELOPMENT 5%:	TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX
12		EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306,
13		DOCKET NO. 810002-EU.
14		
15	(5) ENVIRONMENTAL COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST
16		RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.
17		
18	(6) EXECUTIVE COMPENSATION:	TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS
19		ASSOCIATED TAX EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.
20		
21	(7) FINANCIAL PLANNING SERVICES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND
22		ITS RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.
23		
24	(8) FRANCHISE EXPENSE:	TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA
25		AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.
26		
27	(9) FRANCHISE REVENUE:	TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX
28		EFFECTS PER ORDER NO. 7843, DOCKET NO. 760767-EU.
29		
30		

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESEXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO  
NET OPERATING INCOME FOR THE TEST YEAR, THE  
PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:

☐ PROJECTED TEST YEAR ENDED   /  /  ☐ PRIOR YEAR ENDED   /  /  ☒ HISTORICAL TEST YEAR ENDED 12/31/11

WITNESS: Kim Ousdahl

DOCKET NO: 120015-EI

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(10) FUEL COST REC RETAIL:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER
3		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER
4		NO. 11437, DOCKET NO. 820097-EU.
5		
6	(11) GROSS RECEIPTS TAX:	TO REMOVE GROSS RECEIPTS TAX REVENUES AND EXPENSES FROM OPERATING INCOME.
7		
8	(12) INDUSTRY ASSOCIATION DUES:	TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER
9		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET
10		NO. 810002-EU.
11		
12	(13) INTEREST SYNCHRONIZATION:	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE
13		AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537,
14		DOCKET NO. 830465-EI.
15		
16	(14) INTEREST TAX DEFICIENCIES:	TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST
17		CHARGES PAID BY FPL TO THE IRS ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX
18		SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI.
19		
20	(15) OTHER RATE CASE ADJUSTMENTS:	TO ADJUST DEPRECIATION EXPENSE ASSOCIATED WITH THE THEORETICAL RESERVE SURPLUS FLOWBACK IN COMPLIANCE
21		WITH FPSC ORDER NO. PSC-11-0089-S-EI, DOCKET NO. 080677-EI.
22		
23	(16) STORM DEFICIENCY RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE 2004
24		& 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI,
25		DOCKET NO. 060038-EI.
26		
27		
28		
29		
30		

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	4,423,747	4,423,747	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	3,650,373	3,650,373	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	457,297	457,297	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	175,152	175,152	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	193,068	193,068	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	105,186	105,186	1.000000
9	440 - 446	RETAIL SALES - OIL BACKUP REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	815,523	815,523	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	238,373	238,373	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(35,499)	(35,499)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	35,499	35,499	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	60,806	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	77,153	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	30,763	30,117	0.979022
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
19	447	CAPACITY SALES - INTERCHG -	1,576	1,545	0.980139
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	0	0	0.000000
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	10,229,016	10,090,380	0.986447
26					
27		OTHER OPER REVENUES			
28					
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	33,046	33,046	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	613	613	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	8,655	8,655	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	15,612	15,612	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	4,887	4,887	1.000000
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	2,333	2,333	1.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b



FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,591	2,591	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(283)	(283)	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	12,305	12,303	0.999847
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	3,464	3,396	0.980428
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	29,733	29,733	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	0	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	0	0	0.000000
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM)	36,504	0	0.000000
12	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM)	3,822	3,419	0.894724
13	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC)	0	0	0.000000
14	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEMENTAL)	1,918	1,884	0.981940
15	456	OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	149	149	1.000000
16	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
17	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	0	0	0.000000
18	456	OTH ELECTRIC REVENUES - MISC	22,500	22,500	1.000000
19	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	(8,372)	(8,372)	1.000000
22	456	OTH ELECTRIC REVENUES - NET METERING	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	(63)	0	0.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
26	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
29	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
31	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	1,222	1,222	1.000000
32	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	0	0	0.000000
33	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	7,304	7,304	1.000000
34	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	0	0	0.000000
35		OTHER OPER REVENUES	177,739	140,791	0.792122
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		TOTAL OPER REVENUES	10,406,755	10,231,171	0.983128
2					
3		STEAM POWER GENERATION			
4					
5	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	7,794	7,653	0.981940
6	501	STEAM POWER - FUEL - OIL, GAS & COAL	700,541	685,845	0.979022
7	501	STEAM POWER - FUEL - NON RECV EXP	9,995	9,803	0.980759
8	502	STEAM POWER - STEAM EXPENSES	5,964	5,857	0.981940
9	505	STEAM POWER - ELECTRIC EXPENSES	2,264	2,223	0.981940
10	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	21,079	20,699	0.981940
11	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	6,688	6,555	0.980139
12	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,338	1,311	0.980139
13	507	STEAM POWER - RENTS	3	3	0.981940
14	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
15	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	8,749	8,581	0.980759
16	511	STEAM POWER - MAINTENANCE OF STRUCTURES	6,135	6,025	0.981940
17	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	1,722	1,687	0.980140
18	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
19	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	19,994	19,609	0.980759
20	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	8,594	8,424	0.980139
21	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	10,600	10,396	0.980759
22	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	1,335	1,309	0.980139
23	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	2,783	2,730	0.980759
24	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	243	238	0.980139
25		STEAM POWER GENERATION	815,822	798,946	0.979315
26					
27		NUCLEAR POWER GENERATION			
28					
29	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	105,717	103,808	0.981940
30	518	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	189,577	185,600	0.979022
31	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	21,490	21,039	0.979022
32	524	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	35,346	34,644	0.980140
33	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
34	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
35	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
36	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
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DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	518	NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	0	0	0.000000
2	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	11,754	11,528	0.980759
3	519	NUCLEAR POWER - COOLANTS AND WATER	8,985	8,823	0.981940
4	520	NUCLEAR POWER - STEAM EXPENSES	64,487	63,322	0.981940
5	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
6	523	NUCLEAR POWER - ELECTRIC EXPENSES	66	65	0.981940
7	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	66,369	65,170	0.981940
8	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	12	11	0.980139
9	524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	6,707	6,707	1.000000
10	524	NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	0	0	0.000000
11	525	NUCLEAR POWER - RENTS	0	0	0.000000
12	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	110,908	108,774	0.980759
13	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	5,708	5,605	0.981940
14	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,300	1,274	0.980140
15	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	30,288	29,705	0.980759
16	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	11,993	11,763	0.980759
17	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	3,112	3,052	0.980759
18	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	0	0.000000
19		NUCLEAR POWER GENERATION	673,820	660,891	0.980813
20					
21		OTHER POWER GENERATION			
22					
23	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	15,097	14,825	0.981940
24	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	386	379	0.980140
25	547	OTHER POWER - FUEL - OIL, GAS & COAL	2,324,418	2,275,656	0.979022
26	547	OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	2,178	2,136	0.980759
27	548	OTHER POWER - GENERATION EXPENSES	19,989	19,628	0.981940
28	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	29,989	29,447	0.981940
29	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,708	1,674	0.980139
30	549	OTHER POWER - WC H2O RECLAMATION	0	0	0.000000
31	549	OTHER POWER - ADDITIONAL SECURITY	483	474	0.980139
32	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVING	0	0	0.000000
33	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	9,046	8,872	0.980759
34	552	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	294	288	0.980140
35	552	OTHER POWER - MAINTENANCE OF STRUCTURES	11,292	11,088	0.981940
36	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	209	205	0.980139
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
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☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
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DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	70,892	69,528	0.980759
2	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
3	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	3,167	3,104	0.980139
4	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	4,838	4,745	0.980759
5	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	33	33	0.980140
6		OTHER POWER GENERATION	2,494,020	2,442,082	0.979175
7					
8		OTHER POWER SUPPLY			
9					
10	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	467,170	457,370	0.979022
11	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
12	555	OTHER POWER - SJRPP - FPSC - 88TSR	0	0	0.000000
13	555	OTHER POWER - UPS CAPACITY CHGS -	496,240	486,384	0.980139
14	555	OTHER POWER - SJRPP CAP - - 88TSR	0	0	0.000000
15	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	3,338	3,278	0.981940
16	557	OTHER POWER - OTHER EXPENSES	2,961	2,908	0.981940
17	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	39,943	39,943	1.000000
18	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	97,306	97,306	1.000000
19	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0	0.000000
20	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	0	0	0.000000
21		OTHER POWER SUPPLY	1,106,958	1,087,188	0.982141
22					
23		TRANSMISSION			
24					
25	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	7,779	6,960	0.894724
26	561	TRANS EXP - LOAD DISPATCHING	4,866	4,354	0.894724
27	562	TRANS EXP - STATION EXPENSES	1,675	1,499	0.894724
28	562	TRANS EXP - STATION EXPENSES - FPLNE	0	0	0.000000
29	563	TRANS EXP - OVERHEAD LINE EXPENSES	1,197	1,071	0.894724
30	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
31	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	15,038	13,455	0.894724
32	565	TRANS EXPENSE BY OTHERS FPL SALES -	3	3	0.980000
33	565	TRANS EXP - INTERCHANGE RECOVERABLE	5,996	5,870	0.979022
34	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
35	566	TRANS EXP - MISC TRANSMISSION EXPENSES	4,659	4,168	0.894724
36	567	TRANS EXP - RENTS	0	0	0.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	915	818	0.894724
2	569	TRANS EXP - MAINTENANCE OF STRUCTURES	6,283	5,622	0.894724
3	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	5,770	5,163	0.894724
4	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	0	0	0.000000
5	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	920	902	0.980139
6	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	12,247	10,958	0.894724
7	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,254	1,122	0.894724
8	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	543	485	0.894724
9		TRANSMISSION	69,144	62,449	0.903171
10					
11		DISTRIBUTION			
12					
13	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	12,548	12,548	1.000000
14	581	DIST EXP - LOAD DISPATCHING	1,071	1,071	1.000000
15	582	DIST EXP - SUBSTATION EXPENSES	3,153	3,153	1.000000
16	583	DIST EXP - OVERHEAD LINE EXPENSES	20,283	20,283	1.000000
17	584	DIST EXP - UNDERGROUND LINE EXPENSES	6,381	6,381	1.000000
18	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,291	3,291	1.000000
19	586	DIST EXP - METER EXPENSES	14,948	14,910	0.997475
20	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,048	2,048	1.000000
21	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	444	444	1.000000
22	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	26,955	26,955	1.000000
23	589	DIST EXP - RENTS	8,821	8,821	1.000000
24	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	13,246	13,246	1.000000
25	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	1,878	1,878	1.000000
26	591	DIST EXP - MAINTENANCE OF STRUCTURES	0	0	0.000000
27	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	7,929	7,929	1.000000
28	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	5,575	5,464	0.980140
29	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	116,781	116,781	1.000000
30	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	34,463	34,463	1.000000
31	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	25	25	1.000000
32	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,152	6,152	1.000000
33	597	DIST EXP - MAINTENANCE OF METERS	2,806	2,799	0.997475
34	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	5,761	5,761	1.000000
35		DISTRIBUTION	294,559	294,404	0.999472
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		CUSTOMER ACCOUNTS EXPENSES			
2					
3	901	CUST ACCT EXP - SUPERVISION	4,276	4,269	0.998437
4	902	CUST ACCT EXP - METER READING EXPENSES	33,418	33,190	0.993177
5	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	94,158	94,158	0.999999
6	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	18,408	18,408	1.000000
7	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	0	0	0.000000
8	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
9		CUSTOMER ACCOUNTS EXPENSES	150,260	150,025	0.998437
10					
11		CUSTOMER SERVICE & INFORMATION EXPENSES			
12					
13	907	CUST SERV & INFO - SUPERVISION	3,382	3,382	0.999999
14	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	9,158	9,158	1.000000
15	908	CUST SERV & INFO - CUST ASSISTANCE EXP	3,151	3,151	0.999999
16	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	102,735	102,735	1.000000
17	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	821	821	0.999999
18	909	CUST SERV & INFO - INFO & INST ADV - ECCR RECOV	8,508	8,508	1.000000
19	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	5,496	5,496	0.999999
20	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	4,186	4,186	1.000000
21		CUSTOMER SERVICE & INFORMATION EXPENSES	137,438	137,438	1.000000
22					
23		SALES EXPENSES			
24					
25	911	SUPERVISION-SALES EXPENSES	0	0	0.000000
26	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
27	916	MISCELLANEOUS AND SELLING EXPENSES	15,170	15,170	0.999999
28		SALES EXPENSES	15,170	15,170	0.999999
29					
30		ADMINISTRATIVE & GENERAL			
31					
32	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	202,048	198,977	0.984797
33	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	0	0	0.000000
34	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	62,965	62,008	0.984797
35	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	0	0	0.000000
36	921	A&G EXP - ADMINISTRATION FEES - FREC	125	125	1.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED   /  /    
☐ HISTORICAL YEAR ENDED   /  /  

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

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1	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(80,944)	(79,714)	0.984797
2	922	A&G EXP - EXPENSES TRANSFERRED - FREC	0	0	0.000000
3	922	A&G EXP - PENSION & WELFARE CR. - FPLNE	0	0	0.000000
4	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	41,412	40,783	0.984797
5	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
6	923	A&G EXP - SERVICING FEES - FREC	326	326	1.000000
7	923	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	0	0.000000
8	924	A&G EXP - PROPERTY INSURANCE	20,416	19,992	0.979224
9	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	2,289	2,247	0.981940
10	924	A&G EXP - STORM DEFICIENCY RECOVERY	0	0	0.000000
11	924	A&G EXP - PROPERTY INSURANCE - FPLNE	0	0	0.000000
12	925	A&G EXP - INJURIES AND DAMAGES	30,668	30,202	0.984797
13	925	A&G EXP - INJURIES & DAMAGES - CPRC	370	363	0.980140
14	925	A&G EXP - INJURIES & DAMAGES - NUC	0	0	0.000000
15	925	A&G EXP - INJURIES & DAMAGES - ECCR	362	362	1.000000
16	925	A&G EXP - INJURIES & DAMAGES - ECRC	19	19	0.980140
17	925	A&G EXP - INJURIES AND DAMAGES - FPLNE	0	0	0.000000
18	926	A&G EXP - EMP PENSIONS & BENEFITS	107,783	106,145	0.984797
19	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	0	0	0.000000
20	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	360	353	0.980139
21	926	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(2)	(2)	0.980138
22	926	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	0	0.000000
23	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	3,464	3,464	1.000000
24	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
25	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	0	0	0.000000
26	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,458	2,458	1.000000
27	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	540	0	0.000000
28	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	860	0	0.000000
29	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	0	0	1.000000
30	930	A&G EXP - MISC GENERAL EXPENSES	18,316	18,037	0.984797
31	930	MISC GENERAL EXPENSES - FREC	0	0	0.000000
32	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
33	931	A&G EXP - RENTS	9,261	9,120	0.984797
34	931	A&G EXP - RENTS - ECCR	0	0	0.000000
35	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	10,925	10,759	0.984797
36	935	A&G EXP - MAINT GENERAL PLANT - ECRC	0	0	0.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		ADMINISTRATIVE & GENERAL	434,020	426,022	0.981572
2					
3		TOTAL O&M EXPENSES	6,191,209	6,074,614	0.981168
4					
5		INTANGIBLE DEPRECIATION			
6					
7	403 & 404	DEPR & AMORT EXP - INTANGIBLE	62,694	61,741	0.984797
8	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(1,578)	(1,554)	0.984797
9	403 & 404	DEPR & AMORT EXP - SURPLUS FLOWBACK OFFSET	190,918	0	0.000000
10	403 & 404	DEPR & AMORT EXP - INT ECCR	2,196	2,196	1.000000
11	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
12	403 & 404	DEPR & AMORT EXP - INTANG DEPREC SURPLUS FLOWBACK	0	0	0.000000
13		INTANGIBLE DEPRECIATION	254,229	62,382	0.245378
14					
15		STEAM DEPRECIATION			
16					
17	403 & 404	DEPR & AMORT EXP - STEAM	(4,361)	(4,282)	0.981940
18	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	10,624	10,432	0.981940
19	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	19,484	19,097	0.980139
20	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
21	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
22	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	1,660	1,660	1.000000
23		STEAM DEPRECIATION	27,407	26,907	0.981754
24					
25		NUCLEAR DEPRECIATION			
26					
27	403 & 404	DEPR & AMORT EXP - TURKEY POINT	60,025	58,941	0.981940
28	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	28,389	27,877	0.981940
29	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	23,329	22,908	0.981940
30	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	36,725	36,062	0.981940
31	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC - OFFSET	0	0	0.000000
32	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	370	363	0.980140
33	403 & 404	DEPR & AMORT EXP - NUCLEAR FLOWBACK	0	0	0.000000
34		NUCLEAR DEPRECIATION	148,839	146,150	0.981836
35					
36		OTHER PROD DEPRECIATION			
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b



FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
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DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION	252,421	247,862	0.981940
2	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	7,477	7,341	0.981940
3	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	0	0	0.000000
4	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	20,846	20,432	0.980139
6		OTHER PROD DEPRECIATION	280,743	275,635	0.981806
7					
8		TRANSMISSION DEPRECIATION			
9					
10	403 & 404	DEPR & AMORT EXP - TRANSMISSION	84,184	75,322	0.894724
11	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	165	162	0.980140
12	403 & 404	DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - FPLE NED	0	0	0.000000
14	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - TRANSMISSION - GSU	8,207	8,059	0.981940
16	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL	1,897	1,897	1.000000
17	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE	110	0	0.000000
18		TRANSMISSION DEPRECIATION	94,564	85,440	0.903512
19					
20		DISTRIBUTION DEPRECIATION			
21					
22	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361	3,615	3,615	1.000000
23	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362	40,010	40,010	1.000000
24	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	43,595	43,595	1.000000
25	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	51,347	51,347	1.000000
26	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	22,625	22,625	1.000000
27	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	(39,505)	(39,505)	1.000000
28	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	76,725	76,725	1.000000
29	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	27,588	27,588	1.000000
30	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370	37,393	37,298	0.997475
31	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371	2,775	2,775	1.000000
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	16,814	16,814	1.000000
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	271	266	0.980140
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	1,628	1,628	1.000000
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
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DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	3,453	3,453	1.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION FLOWBACK	0	0	0.000000
8		DISTRIBUTION DEPRECIATION	288,333	288,234	0.999654
9					
10		GENERAL DEPRECIATION			
11					
12	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	7,551	7,437	0.984797
13	403 & 404	DEPR & AMORT EXP - INT ECRC	0	0	0.000000
14	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	31,524	31,045	0.984797
15	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	708	708	1.000000
16	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	708	694	0.980139
17	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES	0	0	0.000000
18		GENERAL DEPRECIATION	40,492	39,884	0.984982
19					
20		NUCLEAR DECOMMISSIONING			
21					
22	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
23	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
24		NUCLEAR DECOMMISSIONING	0	0	0.000000
25					
26		TOTAL DEPRECIATION & AMORTIZATION	1,134,608	924,633	0.814935
27					
28		AMORT OF PROP & REGULATORY ASSETS			
29					
30	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
31	405	ACCRETION EXPENSE - ARO REG DEBIT	64,742	63,758	0.984797
32	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(2,493)	(2,445)	0.980428
33	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(63,164)	(62,204)	0.984797
34	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
35	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
36	407	AMORT OF GLADES POWER PARK	6,818	6,695	0.981940
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

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TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
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DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
2	407	AMORT OF STORM SECURITIZATION	83,526	83,526	1.000000
3	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	0	0	0.000000
4	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
5	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
6	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
7	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
8	407	NUCLEAR RECOVERY AMORTIZATION	114,175	114,175	1.000000
9	407	AMORT NCRC BASE RATE REV REQ	0	0	0.000000
10	407	AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS	1,948	1,909	0.980139
11	407	AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP	(10,101)	(9,901)	0.980140
12	407	AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS	(190,918)	0	0.000000
13	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP	0	0	0.000000
14		AMORT OF PROP & REGULATORY ASSETS	(2,422)	188,559	(0.778368)
15					
16		TAXES OTHER THAN INCOME TAX			
17					
18	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	95	93	0.980428
19	408	TAX OTH TH INC TAX - PAYROLL - CAPACITY	185	182	0.980140
20	408	TAX OTH TH INC TAX - PAYROLL - ECCR	0	0	0.000000
21	408	TAX OTH TH INC TAX - PAYROLL - ECRC	0	0	0.000000
22	408	TAX OTH TH INC TAX - PAYROLL - NUC	0	0	0.000000
23	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	364,840	357,700	0.980428
24	408	TAX OTH TH INC TAX - FRANCHISE TAX	445,535	445,535	1.000000
25	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	352	346	0.984797
26	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	1,196	1,178	0.984797
27	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	46,618	45,910	0.984797
28	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	238,334	238,334	1.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	11,432	11,432	1.000000
32	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
33	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
34	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
35	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	3,476	3,476	1.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	329	329	1.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING  
INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR  
IF THE TEST YEAR IS PROJECTED.☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	101	101	1.00000000
2	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	2,628	2,628	1.00000000
3	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.00000000
4	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	587	587	1.00000000
5	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.00000000
6	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.00000000
7	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	144	144	1.00000000
8	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	32	31	0.98479760
9	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.00000000
10	408	TAX OTH TH INC TAX - FPNE	0	0	0.00000000
11		TAXES OTHER THAN INCOME TAX	1,115,886	1,108,008	0.99293946
12					
13		OPERATING INCOME TAXES			
14					
15	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	252,493	248,515	0.98424366
16	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	30,387	29,908	0.98424366
17	410	INCOME TAXES - DEFERRED FEDERAL	254,874	250,828	0.98412500
18	410	INCOME TAXES - DEFERRED STATE	54,306	53,443	0.98412119
19	411	AMORTIZATION OF ITC	(172)	(169)	0.98042844
20		OPERATING INCOME TAXES	591,888	582,526	0.98418244
21					
22		GAIN LOSS ON DISPOSITION OF PROPERTY			
23					
24	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(2,641)	(2,641)	1.00000000
25	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.00000000
26	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(545)	(534)	0.98013949
27		GAIN LOSS ON DISPOSITION OF PROPERTY	(3,185)	(3,175)	0.99660357
28					
29		NET OPERATING INCOME	1,378,771	1,356,007	0.98348973
30					
31					
32					
33					
34					
35					
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☒ HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	4,169,855	4,169,855	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	4,307,051	4,307,051	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	473,364	473,364	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	182,452	182,452	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	139,800	139,800	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	100,323	100,323	1.000000
9	440 - 446	RETAIL SALES - OIL BACKUP REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	615,142	615,142	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	242,360	242,360	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(34,529)	(34,529)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	34,529	34,529	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	58,878	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	86,303	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	21,327	20,891	0.979565
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
19	447	CAPACITY SALES - INTERCHG -	1,568	1,538	0.980310
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	20	19	0.980363
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	10,398,443	10,252,795	0.985993
26					
27		OTHER OPER REVENUES			
28					
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	34,320	34,320	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	389	389	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	7,246	7,246	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	15,327	15,327	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	4,933	4,933	1.000000
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	1,094	1,094	1.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-19, C-20, C-21, C-22

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.\_\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
\_\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,919	2,919	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(278)	(278)	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	14,680	14,679	0.999966
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	4,241	4,142	0.976718
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	23,365	23,365	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	0	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	0	0	0.000000
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM)	28,771	0	0.000000
12	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM)	4,984	4,420	0.886968
13	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC)	1,344	1,321	0.982990
14	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEMENTAL)	1,258	1,233	0.980363
15	456	OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	145	145	1.000000
16	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
17	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	1,318	1,302	0.988182
18	456	OTH ELECTRIC REVENUES - MISC	20,325	20,325	1.000000
19	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	1,329	1,302	0.979565
21	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	12,703	12,703	1.000000
22	456	OTH ELECTRIC REVENUES - NET METERING	(14)	(14)	1.000000
23	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	(593)	0	0.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
26	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
29	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	22	22	1.000000
30	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
31	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	0	0	0.000000
32	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	397	0	0.000000
33	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	30,544	30,544	1.000000
34	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	0	0	0.000000
35		OTHER OPER REVENUES	210,767	181,440	0.860854
36					
37		TOTAL OPER REVENUES	10,609,210	10,434,235	0.983507
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.

PROJECTED TEST YEAR ENDED   /  /    
PRIOR YEAR ENDED   /  /    
  X   HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1					
2		STEAM POWER GENERATION			
3					
4	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	6,941	6,805	0.980363
5	501	STEAM POWER - FUEL - OIL, GAS & COAL	617,636	605,015	0.979565
6	501	STEAM POWER - FUEL - NON RECV EXP	9,985	9,803	0.981777
7	502	STEAM POWER - STEAM EXPENSES	5,934	5,818	0.980363
8	505	STEAM POWER - ELECTRIC EXPENSES	2,340	2,294	0.980363
9	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	22,538	22,095	0.980363
10	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	4,140	4,061	0.980915
11	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,305	1,279	0.980311
12	507	STEAM POWER - RENTS	32	31	0.980363
13	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
14	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,557	7,419	0.981777
15	511	STEAM POWER - MAINTENANCE OF STRUCTURES	7,381	7,236	0.980363
16	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	974	955	0.980915
17	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
18	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	19,880	19,518	0.981777
19	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	2,113	2,073	0.980915
20	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	6,677	6,556	0.981777
21	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	1,300	1,275	0.980915
22	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	2,854	2,802	0.981777
23	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	60	59	0.980915
24		STEAM POWER GENERATION	719,647	705,094	0.979777
25					
26		NUCLEAR POWER GENERATION			
27					
28	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	88,869	87,819	0.988182
29	518	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	146,592	143,597	0.979565
30	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	20,098	19,687	0.979565
31	524	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	43,914	43,050	0.980311
32	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
33	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
34	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
35	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	518	NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	5	5	0.979565
2	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,776	4,726	0.989607
3	519	NUCLEAR POWER - COOLANTS AND WATER	9,118	9,010	0.988182
4	520	NUCLEAR POWER - STEAM EXPENSES	73,102	72,238	0.988182
5	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
6	523	NUCLEAR POWER - ELECTRIC EXPENSES	108	107	0.988182
7	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	50,632	50,034	0.988182
8	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	30	29	0.980915
9	524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	11,299	11,299	1.000000
10	524	NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	155	0	0.000000
11	525	NUCLEAR POWER - RENTS	(1)	(1)	0.988182
12	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	92,427	91,466	0.989607
13	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	4,883	4,825	0.988182
14	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	3,393	3,328	0.980915
15	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	36,299	35,922	0.989607
16	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	22,458	22,224	0.989607
17	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	8,792	8,701	0.989607
18	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	79	78	0.980915
19		NUCLEAR POWER GENERATION	617,027	608,142	0.985601
20					
21		OTHER POWER GENERATION			
22					
23	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	12,063	11,826	0.980363
24	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	290	284	0.980915
25	547	OTHER POWER - FUEL - OIL, GAS & COAL	2,964,886	2,904,299	0.979565
26	547	OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	1,689	1,658	0.981777
27	548	OTHER POWER - GENERATION EXPENSES	16,690	16,362	0.980363
28	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	27,474	26,935	0.980363
29	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,632	1,601	0.980915
30	549	OTHER POWER - WC H2O RECLAMATION	3,728	0	0.000000
31	549	OTHER POWER - ADDITIONAL SECURITY	1,255	1,230	0.980310
32	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVICING	0	0	0.000000
33	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,368	7,223	0.980363
34	552	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	244	239	0.980915
35	552	OTHER POWER - MAINTENANCE OF STRUCTURES	7,610	7,461	0.980363
36	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	190	186	0.980915
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.\_\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
\_\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	56,629	55,517	0.980363
2	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
3	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	5,099	5,002	0.980915
4	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	2,696	2,643	0.980363
5	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	32	31	0.980915
6		OTHER POWER GENERATION	3,109,575	3,042,498	0.978429
7					
8		OTHER POWER SUPPLY			
9					
10	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	482,718	472,854	0.979565
11	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
12	555	OTHER POWER - SJRPP - FPSC - 88TSR	0	0	0.000000
13	555	OTHER POWER - UPS CAPACITY CHGS -	493,511	483,794	0.980311
14	555	OTHER POWER - SJRPP CAP - - 88TSR	0	0	0.000000
15	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	2,566	2,516	0.980363
16	557	OTHER POWER - OTHER EXPENSES	2,695	2,642	0.980363
17	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	159,317	159,317	1.000000
18	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	45,581	45,581	1.000000
19	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0	0.000000
20	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	(25)	0	0.000000
21		OTHER POWER SUPPLY	1,186,363	1,166,703	0.983428
22					
23		TRANSMISSION			
24					
25	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	8,189	7,263	0.886968
26	561	TRANS EXP - LOAD DISPATCHING	4,403	3,905	0.886968
27	562	TRANS EXP - STATION EXPENSES	2,141	1,899	0.886968
28	562	TRANS EXP - STATION EXPENSES - FPLNE	0	0	0.000000
29	563	TRANS EXP - OVERHEAD LINE EXPENSES	675	599	0.886968
30	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
31	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	12,793	11,347	0.886968
32	565	TRANS EXPENSE BY OTHERS FPL SALES -	14,784	14,493	0.980311
33	565	TRANS EXP - INTERCHANGE RECOVERABLE	13,193	12,924	0.979565
34	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
35	566	TRANS EXP - MISC TRANSMISSION EXPENSES	3,584	3,179	0.886968
36	567	TRANS EXP - RENTS	8	7	0.886968
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			
		SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19			

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.\_\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
\_\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	1,037	919	0.886968
2	569	TRANS EXP - MAINTENANCE OF STRUCTURES	5,845	5,184	0.886968
3	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	7,772	6,893	0.886968
4	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	0	0	0.000000
5	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	1,546	1,517	0.980915
6	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	12,611	11,186	0.886968
7	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,524	1,352	0.886968
8	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	549	487	0.886968
9		TRANSMISSION	90,654	83,154	0.917269
10					
11		DISTRIBUTION			
12					
13	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	19,032	19,032	1.000000
14	581	DIST EXP - LOAD DISPATCHING	832	832	1.000000
15	582	DIST EXP - SUBSTATION EXPENSES	2,717	2,717	1.000000
16	583	DIST EXP - OVERHEAD LINE EXPENSES	5,285	5,285	1.000000
17	584	DIST EXP - UNDERGROUND LINE EXPENSES	5,866	5,866	1.000000
18	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	2,732	2,732	1.000000
19	586	DIST EXP - METER EXPENSES	8,504	8,498	0.999325
20	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	1,788	1,788	1.000000
21	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	(564)	(564)	1.000000
22	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	28,238	28,238	1.000000
23	589	DIST EXP - RENTS	8,086	8,086	1.000000
24	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	18,642	18,642	1.000000
25	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	1,981	1,981	1.000000
26	591	DIST EXP - MAINTENANCE OF STRUCTURES	18	18	1.000000
27	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	8,124	8,124	1.000000
28	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	2,266	2,223	0.980915
29	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	122,294	122,294	1.000000
30	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	32,136	32,136	1.000000
31	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	137	137	1.000000
32	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,633	6,633	1.000000
33	597	DIST EXP - MAINTENANCE OF METERS	3,859	3,856	0.999325
34	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	5,408	5,408	1.000000
35		DISTRIBUTION	284,015	283,963	0.999818
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

## FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.

PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		CUSTOMER ACCOUNTS EXPENSES			
2					
3	901	CUST ACCT EXP - SUPERVISION	4,038	4,038	0.999849
4	902	CUST ACCT EXP - METER READING EXPENSES	36,052	36,025	0.999258
5	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	89,511	89,511	1.000000
6	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	7,012	7,012	1.000000
7	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	181	181	1.000000
8	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
9		CUSTOMER ACCOUNTS EXPENSES	136,794	136,766	0.999800
10					
11		CUSTOMER SERVICE & INFORMATION EXPENSES			
12					
13	907	CUST SERV & INFO - SUPERVISION	5,288	5,288	1.000000
14	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	7,931	7,931	1.000000
15	908	CUST SERV & INFO - CUST ASSISTANCE EXP	2,587	2,587	1.000000
16	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	111,494	111,494	1.000000
17	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	279	279	1.000000
18	909	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	8,801	8,801	1.000000
19	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	5,262	5,262	1.000000
20	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	3,391	3,391	1.000000
21		CUSTOMER SERVICE & INFORMATION EXPENSES	145,032	145,032	1.000000
22					
23		SALES EXPENSES			
24					
25	911	SUPERVISION-SALES EXPENSES	0	0	1.000000
26	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
27	916	MISCELLANEOUS AND SELLING EXPENSES	14,371	14,371	1.000000
28		SALES EXPENSES	14,371	14,371	1.000000
29					
30		ADMINISTRATIVE & GENERAL			
31					
32	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	185,315	183,185	0.988510
33	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	0	0	0.000000
34	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	53,711	53,093	0.988510
35	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	0	0	0.000000
36	921	A&G EXP - ADMINISTRATION FEES - FREC	490	490	1.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☒ HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(73,880)	(73,031)	0.988510
2	922	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	(451)	1.000000
3	922	A&G EXP - PENSION & WELFARE CR - FPLNE	0	0	0.000000
4	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	31,288	30,928	0.988510
5	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
6	923	A&G EXP - SERVICING FEES - FREC	27	27	1.000000
7	923	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	0	0.000000
8	924	A&G EXP - PROPERTY INSURANCE	11,914	11,648	0.977638
9	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	(1,096)	(1,083)	0.988182
10	924	A&G EXP - STORM DEFICIENCY RECOVERY	571	558	0.977638
11	924	A&G EXP - PROPERTY INSURANCE - FPLNE	0	0	0.000000
12	925	A&G EXP - INJURIES AND DAMAGES	29,105	28,771	0.988510
13	925	A&G EXP - INJURIES & DAMAGES - CPRC	601	589	0.980311
14	925	A&G EXP - INJURIES & DAMAGES - NUC	0	0	0.980535
15	925	A&G EXP - INJURIES & DAMAGES - ECCR	137	137	1.000000
16	925	A&G EXP - INJURIES & DAMAGES - ECRC	10	10	0.980915
17	925	A&G EXP - INJURIES AND DAMAGES - FPLNE	0	0	0.000000
18	926	A&G EXP - EMP PENSIONS & BENEFITS	62,758	62,037	0.988510
19	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	1	1	0.979570
20	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	100	98	0.980915
21	926	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(1)	(1)	0.980310
22	926	A&G EXP - EMP PENSIONS & BENEFITS - NUC	1	1	0.980313
23	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,381	2,381	1.000000
24	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	2,860	2,828	0.988511
25	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	0	0	0.000000
26	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,104	2,104	1.000000
27	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	221	0	0.000000
28	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	920	0	0.000000
29	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	2,836	2,836	1.000000
30	930	A&G EXP - MISC GENERAL EXPENSES	27,044	26,734	0.988510
31	930	MISC GENERAL EXPENSES - FREC	0	0	0.000000
32	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
33	931	A&G EXP - RENTS	4,211	4,163	0.988510
34	931	A&G EXP - RENTS - ECCR	0	0	0.000000
35	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	13,593	13,437	0.988510
36	935	A&G EXP - MAINT GENERAL PLANT - ECRC	0	0	0.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.

PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

PRIOR YEAR ENDED \_\_/\_\_/\_\_

X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		ADMINISTRATIVE & GENERAL	356,772	351,491	0.985196
2					
3		TOTAL O&M EXPENSES	6,660,250	6,537,214	0.981527
4					
5		INTANGIBLE DEPRECIATION			
6					
7	403 & 404	DEPR & AMORT EXP - INTANGIBLE	45,190	44,670	0.988510
8	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(1,473)	(1,456)	0.988510
9	403 & 404	DEPR & AMORT EXP - SURPLUS FLOWBACK OFFSET	186,964	0	0.000000
10	403 & 404	DEPR & AMORT EXP - INT ECCR	1,249	1,249	1.000000
11	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
12	403 & 404	DEPR & AMORT EXP - INTANG DEPR SURPLUS FLOWBACK	(8,653)	(8,460)	0.977638
13	403 & 404	DEPR & AMORT EXP - INT ECRC	225	221	0.980915
14		INTANGIBLE DEPRECIATION	223,502	36,225	0.162079
15					
16		STEAM DEPRECIATION			
17					
18	403 & 404	DEPR & AMORT EXP - STEAM	5,321	5,216	0.980363
19	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	9,712	9,521	0.980363
20	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	10,441	10,241	0.980915
21	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
22	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
23	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	1,660	1,660	1.000000
24		STEAM DEPRECIATION	27,133	26,639	0.981777
25					
26		NUCLEAR DEPRECIATION			
27					
28	403 & 404	DEPR & AMORT EXP - TURKEY POINT	34,258	33,853	0.988182
29	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	17,416	17,211	0.988182
30	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	11,209	11,076	0.988182
31	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	27,933	27,603	0.988182
32	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC - OFFSET	117	0	0.000000
33	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	189	185	0.980915
34	403 & 404	DEPR & AMORT EXP - NUCLEAR FLOWBACK	8,223	8,126	0.988182
35		NUCLEAR DEPRECIATION	99,345	98,054	0.987007
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.

PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

PRIOR YEAR ENDED \_\_/\_\_/\_\_

X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		OTHER PROD DEPRECIATION			
2					
3	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION	212,131	207,966	0.980363
4	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	8,167	8,006	0.980363
5	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	454	445	0.980915
6	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	20,468	20,078	0.980915
8		OTHER PROD DEPRECIATION	241,220	236,495	0.980411
9					
10		TRANSMISSION DEPRECIATION			
11					
12	403 & 404	DEPR & AMORT EXP - TRANSMISSION	78,960	70,035	0.886968
13	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	159	156	0.980915
14	403 & 404	DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - FPLE NED	0	0	0.000000
16	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET	0	0	0.000000
17	403 & 404	DEPR & AMORT EXP - TRANSMISSION - GSU	9,283	9,101	0.980363
18	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL	1,848	1,848	1.000000
19	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE	111	0	0.000000
20		TRANSMISSION DEPRECIATION	90,361	81,139	0.897946
21					
22		DISTRIBUTION DEPRECIATION			
23					
24	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361	3,239	3,239	1.000000
25	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362	33,465	33,465	1.000000
26	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	40,413	40,413	1.000000
27	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	48,177	48,177	1.000000
28	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	21,412	21,412	1.000000
29	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	53,060	53,060	1.000000
30	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	72,399	72,399	1.000000
31	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	25,836	25,836	1.000000
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370	24,849	24,832	0.999325
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371	2,660	2,660	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	15,853	15,853	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	246	241	0.980915
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	582	582	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	5,683	5,683	1.000000
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION FLOWBACK	(90,602)	(90,602)	1.000000
10		DISTRIBUTION DEPRECIATION	257,272	257,250	0.999917
11					
12		GENERAL DEPRECIATION			
13					
14	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	7,589	7,501	0.988510
15	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	27,472	27,156	0.988510
16	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	32	32	1.000000
17	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	46	45	0.980915
18	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(1,866)	(1,844)	0.988511
19		GENERAL DEPRECIATION	33,273	32,891	0.988511
20					
21		NUCLEAR DECOMMISSIONING			
22					
23	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
24	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
25		NUCLEAR DECOMMISSIONING	0	0	0.000000
26					
27		TOTAL DEPRECIATION & AMORTIZATION	972,106	768,693	0.790751
28					
29		AMORT OF PROP & REGULATORY ASSETS			
30					
31	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
32	405	ACCRETION EXPENSE - ARO REG DEBIT	58,272	57,602	0.988510
33	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(1,713)	(1,673)	0.976718
34	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(56,775)	(56,123)	0.988510
35	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
36	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
37					

NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.\_\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
\_\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_  
X HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	407	AMORT OF GLADES POWER PARK	6,818	6,731	0.987190
2	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
3	407	AMORT OF STORM SECURITIZATION	73,550	73,550	1.000000
4	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	(491)	(491)	1.000000
5	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
6	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
7	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
8	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
9	407	NUCLEAR RECOVERY AMORTIZATION	19,969	19,969	1.000000
10	407	AMORT NCRC BASE RATE REV REQ	(1,871)	(1,871)	1.000000
11	407	AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS	1,948	1,911	0.980915
12	407	AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP	(10,101)	(9,908)	0.980915
13	407	AMORT OF REG ASSETS - DEPR RESERVE SURPLUS	(186,964)	0	0.000000
14	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP	(1,025)	(1,013)	0.988510
15		AMORT OF PROP & REGULATORY ASSETS	(105,337)	81,729	(0.775883)
16					
17		TAXES OTHER THAN INCOME TAX			
18					
19	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	20,162	19,692	0.976718
20	408	TAX OTH TH INC TAX - PAYROLL - CAPACITY	(1)	(1)	0.980315
21	408	TAX OTH TH INC TAX - PAYROLL - ECCR	63	63	1.000000
22	408	TAX OTH TH INC TAX - PAYROLL - ECRC	79	78	0.980915
23	408	TAX OTH TH INC TAX - PAYROLL - NUC	0	0	0.980337
24	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	291,423	284,638	0.976718
25	408	TAX OTH TH INC TAX - FRANCHISE TAX	461,190	461,190	1.000000
26	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	489	484	0.988510
27	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	1,460	1,443	0.988510
28	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	28,528	28,201	0.988510
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	242,079	242,079	1.000000
32	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	11,834	11,834	1.000000
33	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
34	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
35	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	3,341	3,341	1.000000
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b



FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE JURISDICTIONAL SEPARATION FACTORS FOR  
NET OPERATING INCOME FOR THE TEST YEAR AND THE  
MOST RECENT HISTORICAL YEAR.

\_\_\_\_ PROJECTED TEST YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ PRIOR YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

☒ HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	341	341	1.00000000
2	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	107	107	1.00000000
3	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	3,102	3,102	1.00000000
4	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.00000000
5	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	443	443	1.00000000
6	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.00000000
7	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.00000000
8	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	123	123	1.00000000
9	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	55	54	0.98851029
10	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.00000000
11	408	TAX OTH TH INC TAX - FPNE	0	0	0.00000000
12		TAXES OTHER THAN INCOME TAX	1,064,817	1,057,211	0.99285651
13					
14		OPERATING INCOME TAXES			
15					
16	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	82,455	81,414	0.98737141
17	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	68,910	68,040	0.98737141
18	410	INCOME TAXES - DEFERRED FEDERAL	458,452	452,660	0.98736431
19	410	INCOME TAXES - DEFERRED STATE	25,502	25,136	0.98564599
20	411	AMORTIZATION OF ITC	(3,173)	(3,100)	0.97671829
21		OPERATING INCOME TAXES	632,146	624,150	0.98735013
22					
23		GAIN LOSS ON DISPOSITION OF PROPERTY			
24					
25	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(1,722)	(1,722)	1.00000000
26	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.00000000
27	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(280)	(274)	0.98091491
28		GAIN LOSS ON DISPOSITION OF PROPERTY	(2,002)	(1,996)	0.99733487
29					
30		NET OPERATING INCOME	1,387,229	1,367,234	0.98558586
31					
32					
33					
34					
35					
36					
37					
38		NOTE: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

☒ Projected Test Year Ended: 12/31/13☐ Prior Year Ended: \_\_/\_\_/\_\_☐ Historical Test Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

Robert E. Barrett, Jr.

DOCKET NO.: 120015-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. / Account Title	Per Books	Non Jurisdictional	Jurisdictional (2) - (3)	Fuel Adjustments	Conservation Adjustments	Franchise Fee Adjustments	Other (ECRC, CPRC & Storm Charge) Adjustments	Other (GRT & Interchg) Adjustments	Total Adjustments (5) thru (9)	Total Adjusted (4) + (10)
1	SALES OF ELECTRICITY										
2	440 Residential Sales	5,534,484		5,534,484	(1,876,680)	(65,301)	(251,572)	(572,600)	(226,767)	(2,992,919)	2,541,565
3	442 Commercial Sales	4,205,919		4,205,919	(1,646,292)	(66,462)	(191,182)	(502,305)	(183,415)	(2,589,656)	1,616,263
4	442 Industrial Sales	230,096		230,096	(106,847)	(6,617)	(10,459)	(32,600)	(10,882)	(167,406)	62,690
5	444 Public Street & Highway Lighting	77,381		77,381	(16,300)	(1,009)	(3,591)	(4,973)	(1,093)	(26,966)	50,415
6	445 Other Sales to Public Authorities	2,737		2,737	(976)	(60)	(124)	(298)	(115)	(1,573)	1,163
7	446 Sales to Railroads & Railways	8,101		8,101	(3,279)	(203)	(368)	(1,000)	(359)	(5,209)	2,892
8	Total Sales to Ultimate Consumers	10,058,718		10,058,718	(3,650,373)	(139,653)	(457,297)	(1,113,776)	(422,631)	(5,783,730)	4,274,988
9	447 Sales for Resale	170,298	138,636	31,662					(31,662)	(31,662)	
10	TOTAL SALES OF ELECTRICITY	10,229,016	138,636	10,090,380	(3,650,373)	(139,653)	(457,297)	(1,113,776)	(454,293)	(5,815,392)	4,274,988
11	449.1 (Less) Provision for Rate Refunds	0		0							0
12	TOTAL REVENUE NET OF REFUND PROVISION	10,229,016	138,636	10,090,380	(3,650,373)	(139,653)	(457,297)	(1,113,776)	(454,293)	(5,815,392)	4,274,988
13											
14	OTHER OPERATING REVENUES										
15	450 Field Collection Late Payment Charges	33,046		33,046							33,046
16	451 Misc. Svc. Revenue - Initial Connection	613		613							613
17	451 Misc. Svc. Revenue - Reconnect after Non-Pay	8,655		8,655							8,655
18	451 Misc. Svc. Revenue - Connect/Disconnect	15,612		15,612							15,612
	451 Misc. Svc. Revenue - Returned Customer										
19	Checks	4,687		4,687							4,687
20	451 Misc. Svc. Revenue - Current Diversion Penalty	2,333		2,333							2,333
21	451 Misc. Svc. Revenue - Other Billings	2,591		2,591							2,591
22	451 Misc. Svc. Revenue - Reimbursements - Other	(283)		(283)							(283)
23	454 Rent from Electric Property - General	12,305	2	12,303							12,303
	454 Rent from Electric Property - Future Use / Plt in										
24	Ser	3,464	68	3,396							3,396
25	454 Rent from Electric Property - Pole Attachments	29,733		29,733							29,733
26	456 Oth Electric Rev. - Transmission	42,393	36,941	5,452							5,452

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

☒ Projected Test Year Ended: 12/31/13

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

Robert E. Barrett, Jr.

DOCKET NO.: 120015-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. / Account Title	Per Books	Non Jurisdictional	Jurisdictional (2) - (3)	Fuel Adjustments	Conservation Adjustments	Franchise Fee Adjustments	Other (ECRC, CPRC & Storm Charge) Adjustments	Other (GRT & Interchg) Adjustments	Total Adjustments (5) thru (9)	Total Adjusted (4) + (10)
1	456 Oth Electric Rev. - Miscellaneous	22,500		22,500							22,500
2	456 Oth Electric Rev. - Deferred Conservation Revenues	1,222		1,222		(1,222)				(1,222)	
3	456 Oth Electric Rev. - Deferred ECRC Revenues	7,304		7,304				(7,304)		(7,304)	
4	456 Oth Electric Rev. - Unbilled Revenue	(8,435)	(63)	(8,372)							(8,372)
5	TOTAL OTHER OPERATING REVENUES	177,739	36,948	140,791		(1,222)		(7,304)		(8,526)	132,265
6											
7	TOTAL ELECTRIC OPERATING REVENUES	10,406,755	175,584	10,231,171	(3,650,373)	(140,875)	(457,297)	(1,121,081)	(454,293)	(5,823,918)	4,407,253

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESIF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS  
ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT FOR  
A HISTORICAL FIVE YEAR PERIOD AND THE FORECASTED DATA FOR THE  
TEST YEAR AND THE PRIOR YEAR.

<input checked="" type="checkbox"/>	PROJECTED TEST YEAR ENDED <u>12/31/13</u>
<input checked="" type="checkbox"/>	PRIOR YEAR ENDED <u>12/31/12</u>
<input checked="" type="checkbox"/>	HISTORICAL YEAR ENDED <u>12/31/11</u>

DOCKET NO.: 120015-EI

(\$000)

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) 2007 YEAR 1		(5) 2008 YEAR 2		(7) 2009 YEAR 3		(9) 2010 YEAR 4		(11) 2011 YEAR 5		(13) 2012 PRIOR YEAR	(14) 2013 TEST YEAR
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
1		OPERATING REVENUES												
2														
3	440 - 446	RESIDENTIAL SALES		11,264,802		11,295,886		11,543,552		9,812,194		10,230,348		
4	447	SALES FOR RESALE		188,958		166,225		129,178		163,855		168,096		
5	449	PROVISION FOR REFUNDS		(2,614)		(11,929)		3,447		(11,863)		0		
6	450	FORFEITED DISCOUNTS		32,550		41,950		40,708		34,957		34,320		
7	451	MISCELLANEOUS SERVICE REVENUES		29,119		31,484		32,821		31,658		31,630		
8	454	RENT FROM ELECTRIC PROPERTY		38,105		42,966		45,507		45,168		42,286		
9	456	OTHER ELECTRIC REVENUES		69,091		80,208		(307,453)		405,849		102,532		
10		OPERATING REVENUES	11,952,720	11,620,011	12,244,114	11,646,791	11,843,194	11,487,761	10,258,511	10,482,019	10,501,373	10,609,210	10,201,144	10,406,755
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35														
36	NOTES:	THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-9, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESIF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS  
ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT FOR  
A HISTORICAL FIVE YEAR PERIOD AND THE FORECASTED DATA FOR THE  
TEST YEAR AND THE PRIOR YEAR.

X	PROJECTED TEST YEAR ENDED 12/31/13
X	PRIOR YEAR ENDED 12/31/12
X	HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

(\$000)

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) 2007 YEAR 1		(4) 2008 YEAR 2		(5) 2009 YEAR 3		(6) 2010 YEAR 4		(7) 2011 YEAR 5		(8) 2012 PRIOR YEAR	(9) 2013 TEST YEAR
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
1		STEAM POWER GENERATION												
2														
3	500	OPR SUPV & ENG-STEAM POWER GENERATION		10,083		8,048		10,300		5,947		6,941		
4	501	FUEL-STEAM POWER GENERATION		1,745,628		1,634,373		1,353,768		1,018,831		627,622		
5	502	STEAM EXP-STEAM POWER GENERATION		7,442		7,408		7,364		6,582		7,288		
6	505	ELECTRIC EXPENSES-STEAM POWER GENER		3,297		3,473		3,114		2,744		2,340		
7	506	MISCELL STEAM POW EXP-STEAM POWER GENER		29,524		29,788		28,213		32,040		26,630		
8	507	RENTS-STEAM POWER GENERATION		0		4		4		3		32		
9	509	STEAM EMISSION ALLOWANCE		0		0		98		0		0		
10		STEAM POWER GENERATION	0	1,795,975	0	1,683,094	0	1,402,861	0	1,066,147	0	670,851	803,045	755,667
11														
12		STEAM POWER MAINTENANCE												
13														
14	510	MAINTENANCE SUPERVISION & ENG - STEAM		10,257		9,114		10,335		6,169		7,557		
15	511	MTCE OF STRUCTURE-STEAM POWER GENERATION		9,601		8,121		7,622		10,006		8,354		
16	512	MTCE OF BOILER PLT-STEAM POWER GENER		39,178		43,159		28,319		39,200		21,993		
17	513	MTCE OF ELEC PLANT-STEAM POWER GENER		13,061		12,511		14,577		12,070		7,977		
18	514	MTCE MISC STEAM PLANT-STEAM POWER GENER		12,467		8,943		4,272		4,341		2,914		
19		STEAM POWER MAINTENANCE	0	84,565	0	81,849	0	65,125	0	71,786	0	48,796	66,238	60,155
20														
21		NUCLEAR POWER GENERATION												
22														
23	517	OPER SUPV & ENG-NUCLEAR POWER GENER		111,505		106,242		98,017		100,102		88,869		
24	518	NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER		116,392		138,727		154,075		163,110		171,471		
25	519	COOLANTS & WATER-NUCLEAR POWER GENER		6,438		5,554		6,119		10,151		9,118		
26	520	STEAM EXPENSES-NUCLEAR POWER GENERATION		29,095		34,011		40,610		62,655		73,102		
27	523	ELECTRIC EXPENSES-NUCLEAR POWER GENER		71		292		112		286		108		
28	524	MISC NUC PWR EXP-NUCLEAR POWER GENER		69,714		91,644		82,522		89,416		106,031		
29	525	RENTS-NUCLEAR POWER GENERATION		0		0		0		0		(1)		
30		NUCLEAR POWER GENERATION	0	333,216	0	376,470	0	381,456	0	425,720	0	448,697	455,811	510,510
31														
32		NUCLEAR POWER MAINTENANCE												
33														
34	528	MTCE SUPV & ENG-NUCLEAR POWER GENER		97,362		105,934		90,716		92,409		92,427		
35														
36	NOTES:	THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-9, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESIF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS  
ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT FOR  
A HISTORICAL FIVE YEAR PERIOD AND THE FORECASTED DATA FOR THE  
TEST YEAR AND THE PRIOR YEAR.

X	PROJECTED TEST YEAR ENDED 12/31/13
X	PRIOR YEAR ENDED 12/31/12
X	HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

(\$000)

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) 2007		(5) 2008		(7) 2009		(9) 2010		(11) 2011		(13)	(14)
			YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		PRIOR	TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
1	529	MTCE OF STRUCTURE-NUCLEAR POWER GENER		11,116		7,943		6,041		8,983		8,275		
2	530	MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN		33,827		37,306		48,816		46,783		36,299		
3	531	MTCE OF ELECTRIC PLT-NUCL POW GENER		18,661		11,422		17,400		20,711		22,512		
4	532	MTCE MISC NUC PLANT-NUCLEAR POWER GENER		5,466		5,169		4,990		5,111		8,817		
5		NUCLEAR POWER MAINTENANCE	0	164,431	0	167,773	0	167,963	0	173,988	0	168,330	147,679	163,310
6														
7		OTHER POWER GENERATION												
8														
9	546	OP SUPV & ENG-OTHER POWER GENERATION		8,502		9,156		9,925		11,686		12,353		
10	547	FUEL-OTHER POWER GENERATION		3,822,830		3,903,353		3,369,889		2,944,837		2,966,575		
11	548	GENERATION EXPENSES-OTHER POWER GENER		6,486		7,461		10,815		18,011		16,726		
12	549	MISC OTHER PWR GEN EXP-OTHER POWER GENER		13,828		14,339		16,309		22,010		34,053		
13	550	RENTS-OTHER POWER GENERATION		0		4		0		0		0		
14		OTHER POWER GENERATION	0	3,851,646	0	3,934,314	0	3,406,938	0	2,986,543	0	3,029,707	2,550,155	2,394,249
15														
16		OTHER POWER MAINTENANCE												
17														
18	551	MTCE SUPV & ENG-OTHER POWER GENERATION		4,768		5,453		6,151		7,035		7,611		
19	552	MTCE OF STRUCTURES-OTHER POWER GENER		1,554		2,182		3,178		5,609		7,800		
20	553	MTCE GEN & ELEC PLT-OTHER POWER GENER		28,295		32,004		29,603		46,403		61,729		
21	554	MTCE MISC OTHER PWR GEN-OTHER POWER GEN		1,354		2,057		1,732		2,397		2,728		
22		OTHER POWER MAINTENANCE	0	35,970	0	41,696	0	40,663	0	61,444	0	79,868	77,786	99,771
23														
24		OTHER POWER SUPPLY												
25														
26	555	PURCHASED POWER-OTHER POWER SUPPLY EXP		1,103,243		1,152,234		1,101,086		1,123,423		976,229		
27	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP		2,391		2,527		2,695		3,111		2,566		
28	557	OTHER EXPENSES-OTHER POWER SUPPLY EXP		(57,264)		(74,791)		244,159		(285,169)		207,569		
29		OTHER POWER SUPPLY	0	1,048,370	0	1,079,970	0	1,347,941	0	841,365	0	1,186,363	909,664	1,106,958
30														
31		TRANSMISSION EXPENSES OPERATING												
32														
33	560	OPER SUPERV & ENG-TRANSMISSION		4,302		4,859		5,081		6,524		8,189		
34														
35	NOTES:	THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
36		TOTALS MAY NOT ADD DUE TO ROUNDING.												
37														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-9, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESIF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS  
ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT FOR  
A HISTORICAL FIVE YEAR PERIOD AND THE FORECASTED DATA FOR THE  
TEST YEAR AND THE PRIOR YEAR.

X	PROJECTED TEST YEAR ENDED 12/31/13
X	PRIOR YEAR ENDED 12/31/12
X	HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

(\$000)

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			2007 YEAR 1		2008 YEAR 2		2009 YEAR 3		2010 YEAR 4		2011 YEAR 5		2012 PRIOR YEAR	2013 TEST YEAR
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
1	561	LOAD DISPATCHING-TRANSMISSION		4,045		3,993		4,275		4,272		4,403		
2	562	STATION EXPENSES-TRANSMISSION		6,610		3,456		2,504		1,633		2,141		
3	563	OVERHEAD LINE EXPENSES-TRANSMISSION		672		685		469		390		675		
4	564	UNDERGROUND LINE EXPENSES-TRANSMISSION		0		0		0		0		0		
5	565	TRANSMISSION OF ELECTRICITY BY OTHERS		17,802		20,581		16,282		31,204		40,771		
6	566	MISCELLANEOUS EXPENSES-TRANSMISSION		2,632		2,401		2,922		3,122		3,584		
7	567	RENTS-TRANSMISSION		0		0		0		0		8		
8		TRANSMISSION EXPENSES OPERATING	0	36,063	0	35,974	0	31,533	0	47,146	0	59,770	40,224	41,211
9														
10		TRANSMISSION EXPENSES MAINTENANCE												
11														
12	568	MTCE SUPERVISION AND ENGIN-TRANSMISSION		1,243		882		792		690		1,037		
13	569	MAINTENANCE OF STRUCTURES-TRANSMISSION		3,236		3,155		3,986		4,171		6,034		
14	570	MTCE OF STATION EQUIPMENT-TRANSMISSION		6,062		10,012		8,987		9,803		9,129		
15	571	MTCE OF OVERHEAD LINES-TRANSMISSION		13,765		16,173		12,032		13,760		12,611		
16	572	MTCE OF UNDERGROUND LINES-TRANSMISSION		0		0		134		(12)		1,524		
17	573	MTCE OF MISC PLANT-TRANSMISSION		450		511		576		574		549		
18		TRANSMISSION EXPENSES MAINTENANCE	0	24,756	0	30,733	0	26,507	0	28,986	0	30,884	27,135	27,933
19														
20		DISTRIBUTION EXPENSES OPERATING												
21														
22	580	OPERATION SUPERV AND ENGIN-DISTRIBUTION		20,531		20,708		17,383		16,171		19,032		
23	581	LOAD DISPATCHING-DISTRIBUTION		554		566		663		660		832		
24	582	STATION EXPENSES-DISTRIBUTION		2,601		2,700		2,675		2,669		2,717		
25	583	OVERHEAD LINE EXPENSES-DISTRIBUTION		5,198		8,119		11,140		10,900		5,285		
26	584	UNDERGROUND LINE EXPENSES-DISTRIBUTION		8,145		6,958		6,654		5,942		5,866		
27	585	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB		4,447		4,060		3,283		3,014		2,732		
28	586	METER EXPENSES-DISTRIBUTION		6,867		7,959		7,024		9,857		8,504		
29	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION		2,260		2,592		931		2,271		1,224		
30	588	MISCELLANEOUS EXPENSES-DISTRIBUTION		30,210		30,486		19,941		25,712		28,238		
31	589	RENTS-DISTRIBUTION		8,376		8,358		8,439		8,524		8,086		
32		DISTRIBUTION EXPENSES OPERATING	0	89,190	0	92,505	0	78,132	0	85,720	0	82,516	100,915	99,943
33														
34		DISTRIBUTION EXPENSES MAINTENANCE												
35														
36	NOTES:	THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-9, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESIF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS  
ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT FOR  
A HISTORICAL FIVE YEAR PERIOD AND THE FORECASTED DATA FOR THE  
TEST YEAR AND THE PRIOR YEAR.

X	PROJECTED TEST YEAR ENDED 12/31/13
X	PRIOR YEAR ENDED 12/31/12
X	HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

(\$000)

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) 2007 YEAR 1		(5) 2008 YEAR 2		(7) 2009 YEAR 3		(9) 2010 YEAR 4		(11) 2011 YEAR 5		(13) 2012 PRIOR YEAR	(14) 2013 TEST YEAR
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
1	590	MTCE SUPERVISION AND ENGINEERING-DISTRIB		19,216		16,598		16,138		16,995		18,642		
2	591	MAINTENANCE OF STRUCTURES-DISTRIBUTION		228		396		414		682		549		
3	592	MTCE STATION EQUIPMENT-DISTRIBUTION		8,194		7,663		8,889		9,091		10,345		
4	593	MAINTENANCE OF OVERHEAD LINES-DISTRIB		111,810		107,877		95,540		102,643		122,294		
5	594	MAINTENANCE OF UNDERGROUND LINES-DISTRIB		30,318		29,551		30,906		35,279		32,136		
6	595	MAINTENANCE OF LINE TRANSFORMERS-DISTRIB		1,601		1,220		718		719		137		
7	596	MTCE ST LIGHTING & SIGNAL SYST-DISTRIB		8,098		7,131		5,797		5,551		6,633		
8	597	MAINTENANCE OF METERS-DISTRIBUTION		2,586		2,175		2,185		2,271		3,859		
9	598	MAINTENANCE OF MISC PLANT-DISTRIBUTION		7,281		7,036		6,116		6,127		6,904		
10		DISTRIBUTION EXPENSES MAINTENANCE	0	189,334	0	179,648	0	166,702	0	179,358	0	201,499	183,549	194,616
11														
12		CUSTOMER ACCOUNTS EXPENSES												
13														
14	901	SUPERVISION-CUSTOMER ACCOUNTS		4,402		4,199		4,527		4,147		4,038		
15	902	METER READING EXPENSES-CUSTOMER ACCOUNTS		23,897		25,096		25,928		31,581		36,052		
16	903	RECORDS AND COLLECTION EXP-CUSTOMER ACCT		85,488		88,426		88,589		83,651		89,511		
17	904	UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS		18,106		31,700		30,275		14,919		7,193		
18	905	MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS		0		0		0		0		0		
19		CUSTOMER ACCOUNTS EXPENSES	0	131,894	0	149,421	0	149,320	0	134,299	0	136,794	149,159	150,260
20														
21		CUSTOMER SERVICE & INFORMATION EXPENSES												
22														
23	907	SUPERVISION-CUSTOMER SERVICE & INFORMAT		13,615		14,664		14,829		16,554		13,219		
24	908	ASSISTANCE EXPENSES-CUSTOMER SERV & INFORM		54,428		73,778		72,062		100,282		114,081		
25	909	INFORMAT & INSTRUCTL ADVTG-CUSTOM SERV & IN		10,328		5,746		7,043		8,954		9,080		
26	910	MISC EXPENSES-CUSTOMER SERVICE & INFORM		8,567		8,306		8,787		8,188		8,653		
27		CUSTOMER SERVICE & INFORMATION EXPENSES	0	86,939	0	102,495	0	102,721	0	133,958	0	145,032	130,436	137,438
28														
29		SALES EXPENSES												
30														
31	911	SUPERVISION-SALES		0		0		0		0		0		
32	912	DEMONSTRATING & SELLING EXP-SALES		0		0		2		0		0		
33	916	MISCELLANEOUS EXPENSES-SALES		17,524		16,278		8,947		9,513		14,371		
34		SALES EXPENSES	0	17,525	0	16,278	0	8,949	0	9,514	0	14,371	15,361	15,170
35														
36	NOTES:	THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-9, C-36, C-33



FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

## TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESIF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS  
ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY ACCOUNT FOR  
A HISTORICAL FIVE YEAR PERIOD AND THE FORECASTED DATA FOR THE  
TEST YEAR AND THE PRIOR YEAR.

<input checked="" type="checkbox"/>	PROJECTED TEST YEAR ENDED <u>12/31/13</u>
<input checked="" type="checkbox"/>	PRIOR YEAR ENDED <u>12/31/12</u>
<input checked="" type="checkbox"/>	HISTORICAL YEAR ENDED <u>12/31/11</u>

DOCKET NO.: 120015-EI

(\$000)

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) 2007		(4) 2008		(5) 2009		(6) 2010		(7) 2011		(8) 2012	(9) 2013
			YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		PRIOR	TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
1		ADMINISTRATIVE & GENERAL OPERATING												
2														
3	920	SALARIES-ADMINISTRATIVE & GENERAL		163,714		167,770		175,895		180,159		185,315		
4	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL		51,815		55,005		53,685		58,364		54,201		
5	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL		(47,015)		(63,375)		(69,689)		(73,505)		(74,331)		
6	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENER		27,514		21,693		19,349		21,060		31,315		
7	924	PROPERTY INSURANCE-ADMIN & GENERAL		36,319		(44,113)		7,732		18,437		11,389		
8	925	INJURIES AND DAMAGES-ADMIN & GENERAL		27,227		24,817		26,472		32,298		29,853		
9	926	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN		54,626		43,578		77,382		67,750		68,101		
10	928	REGULATORY COMMISSION EXP-ADMIN & GEN		2,720		3,062		5,016		5,147		3,245		
11	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER		0		(26,481)		11,971		(29,639)		2,836		
12	930	MISCELLANEOUS GENERAL EXPENSES		10,429		13,450		13,894		32,508		27,044		
13	931	RENTS-ADMIN & GENERAL		849		592		747		642		4,211		
14		ADMINISTRATIVE & GENERAL OPERATING	0	328,198	0	195,997	0	322,455	0	313,218	0	343,179	441,528	423,095
15														
16		ADMINISTRATIVE & GENERAL MAINTENANCE												
17														
18	935	MAINTENANCE OF GENERAL PLANT		12,413		12,302		12,753		15,462		13,593		
19		ADMINISTRATIVE & GENERAL MAINTENANCE	0	12,413	0	12,302	0	12,753	0	15,462	0	13,593	10,864	10,925
20														
21		TOTAL O & M EXPENSES	8,536,978	8,230,483	8,645,401	8,180,520	8,220,408	7,712,019	6,475,866	6,584,661	6,600,732	6,660,250	8,109,550	6,191,209
22														
23		TOTAL	3,415,742	3,389,527	3,598,713	3,466,271	3,622,786	3,775,741	3,782,645	3,897,358	3,900,641	3,948,961	4,091,594	4,215,545
24														
25														
26														
27														
28														
29														
30														
31														
32														
33														
34														
35	NOTES:	THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
36		TOTALS MAY NOT ADD DUE TO ROUNDING.												
37														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-9, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended     /    /    ☐ Historical Test Year Ended     /    /    

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total

1 FPL's requested revenue requirements are based on a projected test year and, therefore, this MFR is not applicable. Please see MFR C-6 for historical operation and maintenance expenses  
2 by primary account.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12

Witnesses: Kim Ousdahl, Kathleen Slattery,  
Roxane R. Kennedy, J.A. Stall  
Robert E. Barrett, Jr.

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2013 (000)	(4) Prior Year Ended 12/31/2012 (000)	(5) Increase / (Decrease) Dollars (3)/(4) (000)	(6) Percent (5)/(4) (%)	(7) Reason(s) for Change
1	407	Amortization of property losses, unrecovered plant and regulatory study costs.					
2			(67,165)	(382,757)	315,592	(82.45%)	Reason A
3							
4	409+410	Operating income taxes	592,060	735,159	(143,099)	(19.29%)	Reason B
5							
6	512	Maintenance of boiler plant (Major only).	28,588	36,853	(8,265)	(22.43%)	Reason C
7							
8	518	Nuclear fuel expense (Major only).	222,821	152,678	70,142	45.94%	Reason D
9							
10	524	Miscellaneous nuclear power expenses (Major only).	108,434	123,481	(15,047)	(12.19%)	Reason E
11							
12	528	Maintenance supervision and engineering (Major only).	110,908	74,408	36,500	49.05%	Reason F
13							
14	530	Maintenance of reactor plant equipment (Major only).	30,288	38,755	(8,467)	(21.85%)	Reason G
15							
16	531	Maintenance of electric plant (Major).	11,993	17,931	(5,938)	(33.11%)	Reason H
17							
18	553	Maintenance of generating and electric plant (Major only).	74,060	55,394	18,666	33.70%	Reason I
19							
20	557	Other expenses.	140,209	(55,589)	195,799	352.22%	Reason J
21							
22	923	Outside services employed.	41,738	37,054	4,684	12.64%	Reason K
23							
24	926	Employee pensions and benefits.	111,605	96,115	15,490	16.12%	Reason L
25							
26	929	Duplicate charges- Credit.	0	48,503	(48,503)	(100.00%)	Reason M
27							
28							
29							
30							
31	NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.						
32	NOTE 2: Total may not add due to rounding.						

Supporting Schedules: C-7

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12

Witnesses: Kim Ousdahl, Kathleen Slattery,  
Roxane R. Kennedy, J.A. Stall  
Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2013 (000)	(4) Prior Year Ended 12/31/2012 (000)	(5) Increase / (Decrease)		(7) Reason(s) for Change
					Dollars (3)/(4) (000)	Percent (5)/(4) (%)	
1							<b>Reason A - Account 407:</b>
2							The decrease is predominantly attributed to lower amortization credits of \$335 million taken against the theoretical reserve surplus resulting from the 2010 Stipulation and Settlement Agreement (\$526 million credit amortized in 2012 vs. \$191 million credit amortized in 2013). In addition, there was a \$6 million increase in storm securitization amortization debits. These variances were offset by \$22 million in lower
3							amortization debits related to the Nuclear Cost Recovery Rule and a \$3 million increase in the Asset Retirement Obligation regulatory amortization credits.
4							
5							<b>Reason B - Accounts 409+410:</b>
6							The decrease in operating income taxes of \$143.1 million is primarily due to the reduction in net operating income before taxes of \$341.6 million from 2012 to 2013, which caused a decrease in income tax
7							expense of \$131.8 million; an increase in interest expense from 2012 to 2013 of \$32.4 million caused a decrease in income tax expense of \$12.5 million; and a reduction in permanent differences and excess
8							deferred taxes caused an increase in operating taxes of \$1.2 million.
9							
10							<b>Reason C - Account 512:</b>
11							The (\$8.3) million decrease consists of a (\$9.9) million decrease in non-cost recovery clause expenses, which is partially offset by a \$1.6 million increase in cost recovery clause expenses. The (\$9.9) million
12							decrease is related to a lower level of boiler repairs, refurbishment and overhaul work in 2013, which has decreased maintenance cost over 2012. The decrease is primarily attributed to no scheduled boiler
13							overhaul on Scherer Unit 4 in 2013. Scherer Unit 4 planned boiler overhauls are typically scheduled in even years.
14							
15							<b>Reason D - Account 518:</b>
16							Entire increase relates to cost recovery clause expenses.
17							
18							<b>Reason E - Account 524:</b>
19							Approximately \$5.9 million of the decrease is associated with cost recovery clause expenses. Approximately \$9.1 million of the decrease is primarily attributable to (a) the completion of the Turkey Point
20							Excellence project of approximately \$1.2 million in 2012, (b) approximately \$900,000 for year-to-year scope changes in projects, and (c) reduction of approximately \$8.7 million for estimated costs associated with
21							activities that are discretionary or are able to be deferred for a short period of time.
22							
23							<b>Reason F - Account 528:</b>
24							The increase of approximately \$36.5 million is primarily attributable to changes in the maintenance reserve associated with expected outages, which was established in FPSC Order No. PSC-96-1421-FOF-EI.
25							The Order allows FPL to accrue the estimated cost of a refueling outage over the 18-month period prior to the outage in an effort to levelize the cost between refueling outages. Included in this increase are
26							changes in the reserve accruals, reversals and estimated costs associated with differences in the number and scope of refueling outages for St. Lucie and Turkey Point nuclear units in the two comparison
27							years (i.e. 2012 and 2013).
28							
29							
30							
31							NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.
32							NOTE 2: Total may not add due to rounding.

## FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th  
of one percent (.0005) of total operating expenses and ten percent  
from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12Witnesses: Kim Ousdahl, Kathleen Slattery,  
Roxane R. Kennedy, J.A. Stall  
Robert E. Barrett, Jr.

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2013 (000)	(4) Prior Year Ended 12/31/2012 (000)	(5) Increase / (Decrease) Dollars (3)/(4) (000)	(6) Percent (5)/(4) (%)	(7) Reason(s) for Change
1	<b>Reason G - Account 530</b>						
2	The decrease of approximately \$8.4 million is primarily attributable to estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and Turkey Point nuclear units in the two						
3	comparison years (i.e. 2012 and 2013).						
4							
5	<b>Reason H - Account 531</b>						
6	The decrease of approximately \$5.9 million is primarily attributable to estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and Turkey Point nuclear units in the two						
7	comparison years (i.e. 2012 and 2013).						
8							
9	<b>Reason I - Account 553</b>						
10	\$18.5 million of the \$18.7 million increase is related to non-cost recovery clause expenses. The condition based maintenance process has identified a higher level of overhaul work for the combined cycle fleet in						
11	2013, increasing maintenance costs over 2012. This work is required to repair, refurbish and overhaul generating and plant equipment to sustain the reliability and availability of this fuel efficient fleet. The majority c						
12	the \$18.5 million increase in 2013 is overhaul work \$17.4 million, led by work at Ft. Myers Unit 2, Turkey Point Unit 5, Martin Units 3, 4 & 8, and West County Units 1 & 3. The balance of the increase						
13	\$1.1 million relates to daily maintenance work for the addition of new fuel efficient combined cycle generation at Cape Canaveral, starting in June 2013.						
14							
15	<b>Reason J - Account 557</b>						
16	Entire increase relates to cost recovery clause expenses.						
17							
18	<b>Reason K - Account 923</b>						
19	The increase in Account 923 is primarily attributable to an increase in economic development costs and an increase in projected information management projects between 2012 and 2013.						
20							
21	<b>Reason L - Account 926</b>						
22	The increase to Account 926 is driven primarily by the following increases to employee benefits costs:						
23	(1) \$7.8 million increase in medical expense based on projected health care industry trend of 8-9% increase;						
24	(2) \$6.4 million increase in pension expense due to cessation of gain amortization and increases in amortization of losses;						
25	(3) \$1.6 million increase in 401(K) savings plan expense based on projected increases to base pay.						
26							
27	<b>Reason M - Account 929</b>						
28	Entire decrease relates to cost recovery clause expenses.						
29							
30							
31	NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.						
32	NOTE 2: Total may not add due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESPROVIDE A SCHEDULE SHOWING THE CHANGE IN  
COST, BY FUNCTIONAL GROUP, FOR THE LAST  
FIVE YEARS.PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_  
PRIOR YEAR ENDED \_\_/\_\_/\_\_  
☒ HISTORICAL TEST YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO:	(1) DESCRIPTION OF FUNCTIONAL GROUP	(2) TYPE OF COST	(3) 2007		(5) 2008		(7) 2009		(9) 2010		(11) 2011		(12)
			DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	% CHANGE
1													
2	FUEL	VARIABLE	5,629,311	-5.66%	5,621,230	-0.14%	5,133,338	-8.68%	3,850,787	-24.98%	3,924,960		1.93%
3													
4	INTERCHANGE	SEMI-VARIABLE	1,098,600	-4.22%	1,130,073	2.86%	1,087,222	-3.79%	1,111,931	2.27%	1,021,810		-8.10%
5													
6	PRODUCTION	SEMI-VARIABLE	586,262	6.02%	613,865	4.71%	592,388	-3.50%	674,284	13.82%	685,842		1.71%
7													
8	TRANSMISSION	SEMI-VARIABLE	60,819	-6.92%	66,707	9.68%	58,040	-12.99%	76,131	31.17%	90,654		19.08%
9													
10	DISTRIBUTION	SEMI-VARIABLE	278,524	-4.09%	272,152	-2.29%	244,835	-10.04%	265,078	8.27%	284,015		7.14%
11													
12	CUSTOMER ACCOUNT	SEMI-VARIABLE	131,894	3.78%	149,421	13.29%	149,320	-0.07%	134,299	-10.06%	136,794		1.86%
13													
14	CUSTOMER SERVICE & INFORMATION	SEMI-VARIABLE	86,939	12.80%	102,495	17.89%	102,721	0.22%	133,958	30.41%	145,032		8.27%
15													
16	CUSTOMER SERVICE SALES	SEMI-VARIABLE	17,525	-37.00%	16,278	-7.11%	8,949	-45.03%	9,514	6.31%	14,371		51.06%
17													
18	ADMINISTRATIVE & GENERAL	SEMI-VARIABLE	340,611	-22.47%	208,299	-38.85%	335,207	60.93%	328,680	-1.95%	356,772		8.55%
19													
20	DEPRECIATION & AMORTIZATION	FIXED	788,256	3.10%	837,395	6.23%	1,092,756	30.49%	1,029,749	-5.77%	866,769		-15.83%
21													
22	TAXES OTHER THAN INCOME TAXES	VARIABLE	1,034,774	-1.90%	1,074,663	3.85%	1,097,104	2.09%	1,028,586	-6.25%	1,064,817		3.52%
23													
24	OPERATING INCOME TAXES	VARIABLE	461,850	6.65%	454,704	-1.55%	484,030	6.45%	572,244	18.22%	632,146		10.47%
25													
26	GAINS/LOSSES ON DISPOSAL OF PROPERTY	VARIABLE	(2,762)	-72.11%	(2,866)	3.77%	(1,672)	-41.66%	(1,797)	7.49%	(2,002)		11.36%
27													
28	INTEREST	SEMI-VARIABLE	309,663	9.85%	346,510	11.90%	338,650	-2.27%	373,997	10.44%	400,601		7.11%
29													
30	TOTAL		10,822,264	-3.53%	10,890,925	0.63%	10,722,888	-1.54%	9,587,439	-10.59%	9,622,583		0.37%
31													
32													
33													
34													
35													
36													
37													
38													
39	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.												
40													

SUPPORTING SCHEDULES: C-6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_\_/\_\_\_/\_\_\_☐ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Robert E. Barrett, Jr.  
Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2	Various	Consultant and Witness	Outside Professional Consultants	2,075,000	Contract	-	-	2,075,000	A B O
3									
4	TOTAL OUTSIDE CONSULTANTS							<u>2,075,000</u>	
5									
6									
7	Various	Counsel	Outside Legal Services	490,000	Contract	-	-	490,000	L
8									
9	TOTAL OUTSIDE LEGAL SERVICES							<u>490,000</u>	
10									
11									
12									
13									
14	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)								
15	A = ACCOUNTING								
16	B = COST OF CAPITAL								
17	C = ENGINEERING								
18	L = LEGAL								
19	O = OTHER								
20	R = RATE DESIGN								
21	S = COST OF SERVICE								
22									

## SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

(10) Rate Case	(11) Total Expenses (\$)	(12) Rate Order Date	(13) Amortization Period	(14) Unamortized Amount (\$)	(15) Test Year Amortization (\$)
23					
24	DOCKET NO. 120015-EI	5,515,000	N/A	4 Years	5,515,000 1,378,750
25					
26					
27	NOTE: FPL is requesting that projected rate case expenses for this case be included in the calculation of FPL's 2013 base rates through an amortization of the total cost of this				
28	proceeding over a four year period.				
29					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 120015-EI

## EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

## Type of Data Shown:

☒ Projected Test Year Ended 12/31/13  
☐ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
☒ Historical Test Year Ended 12/31/11  
 Witness: Marlene M. Santos

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor (2)/(5)
1	2008	26,378,256	11,295,886,437	0	11,295,886,437	0.234%
2						
3	2009	28,181,829	11,543,552,221	0	11,543,552,221	0.244%
4						
5	2010	18,682,993	9,812,194,072	0	9,812,194,072	0.190%
6						
7	2011	<u>16,594,672</u>	<u>10,230,347,776</u>	<u>0</u>	<u>10,230,347,776</u>	<u>0.162%</u>
8						
9	Total	<u>89,837,749</u>	<u>42,881,980,505</u>	<u>0</u>	<u>42,881,980,505</u>	<u>0.209%</u>
10						
11	2013 Test Year	<u>16,647,613</u>	<u>10,058,718,034</u>	<u>0</u>	<u>10,058,718,034</u>	<u>0.166%</u>
12						
13						
14						
15	*Calculation of the Bad Debt Component included in the Revenue Expansion Factor					
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF JURISDICTIONAL ADMINISTRATIVE,  
GENERAL, CUSTOMER SERVICE, R & D, AND OTHER  
MISCELLANEOUS EXPENSES BY CATEGORY AND ON A  
PER CUSTOMER BASIS FOR THE TEST YEAR AND THE MOST  
RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

☒ PROJECTED TEST YEAR ENDED 12/31/13  
☐ PRIOR YEAR ENDED   /  /    
☒ HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

WITNESS: Dr. Rosemary Morley, Kim Ousdahl,  
Robert E. Barrett, Jr.

LINE NO.	(1) JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	(2) TEST YEAR ENDED 12/31/13 (\$000)	(3) HISTORICAL YEAR ENDED 12/31/11 (\$000)	(4) DIFFERENCE (2)-(3) (\$000)	(5) PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	150,025	136,766	13,258	9.69%
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	12,030	13,136	(1,107)	-8.42%
4					
5	ADVERTISING EXPENSES	821	279	542	193.95%
6					
7	MISCELLANEOUS GENERAL EXPENSES	18,037	26,734	(8,696)	-32.53%
8					
9	SALES EXPENSES	15,170	14,371	799	5.56%
10					
11	ADMINISTRATIVE & GENERAL	404,159	319,403	84,757	26.54%
12					
13	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	600,242	510,689	89,553	17.54%
14					
15	AVERAGE NUMBER OF RETAIL CUSTOMERS	4,625,145	4,547,047	78,098	1.72%
16					
17	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	129.78	112.31	17.47	15.56%
18					
19					
20					
21					
22					
23					
24					
25	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

X Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No	(1)	(2) Electric Utility (\$000)	(3)	(4)
			Jurisdictional Factor	Amount (\$000)
1				
2	Industry Association Dues	11,819	0.988510	11,683
3	Energy Secure Gas Pipeline Write Off	10,406	0.988510	10,286
4	Director's Fees & Expenses	2,523	0.988510	2,494
5	Membership Fees / Dues	1,304	0.988510	1,289
6	Environmental Expenses	1,000	0.988510	989
7	Economic Development Expenses	128	0.988510	127
8	PSL Joint Ownership	(154)	0.988510	(152)
9	Various Other Items - Less than \$100,000	17	0.988510	17
10				
11				
12				
13				
14				
15				
16				
17				
19				
20				
21	Total Miscellaneous General Expenses	\$27,044		\$26,734
22				
23	Average Number of Customers	4,547,051		4,547,047
24				
25	Miscellaneous General Expenses Per Customer	\$5.95		\$5.88

Supporting Schedules:

Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended     /    /    ☐ Historical Test Year Ended     /    /    

Witness: Robert E. Barrett, Jr., Dr. Rosemary Morley

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Jurisdictional Factor	(5) Amount (\$)
1	ACCOUNT 909	Informational and Instructional Advertising	\$516,478	1	\$516,478
2	Total Account 909		<u>\$516,478</u>		<u>\$516,478</u>
3					
4	ACCOUNT 913	Customer Account Expenses	0		0
5		Advertising Expenses	0		0
6					
7	Total Account 913		0		0
8					
9	ACCOUNT 930.1	Administrative and General Expenses	0		0
10		General Advertising Expenses	0		0
11					
12	Total Account 930.1		0		0
13					
14					
15	Total Advertising Expenses		<u>\$516,478</u>		<u>\$516,478</u>
16					
17	Average Number of Retail Customers		4,625,145		4,625,145
18					
19	Advertising Expenses per Customer		<u>\$0.11</u>		<u>\$0.11</u>
20					
21					
22					
23					
24					
25					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl, Dr. Rosemary Morley

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Factor	(5) Jurisdictional Amount (\$)
1	ACCOUNT 909	Informational and Instructional Advertising	\$155,397	1	\$155,397
2	Total Account 909		<u>\$155,397</u>		<u>\$155,397</u>
3					
4	ACCOUNT 913	Customer Account Expenses	0		0
5		Advertising Expenses	0		0
6					
7	Total Account 913		0		0
8					
9	ACCOUNT 930.1	Administrative and General Expenses	0		0
10		General Advertising Expenses	0		0
11					
12	Total Account 930.1		0		0
13					
14					
15	Total Advertising Expenses		<u>\$155,397</u>		<u>\$155,397</u>
16					
17	Average Number of Customers		4,547,051		4,547,051
18					
19	Advertising Expenses per Customer		<u>\$0.03</u>		<u>\$0.03</u>
20					
21					
22					
23					
24					
25					

Supporting Schedules:

Recap Schedules:

## FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

## Type of Data Shown:

X Projected Test Year Ended 12/31/13

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Robert E. Barrett Jr., George K. Hardy,

Manuel B. Miranda, Dr. Rosemary Morley

Marlene M. Santos, J.A. Stall, Kathleen Slattery

Line No.	(1) Name	(2) Nature of Organization	(3) Electric Utility (000's)	(4) Jurisdictional (5) Factor Amount (000's)	
				Factor	Amount (000's)
1	Electric Drive Transportation Association (EDTA)	Professional	40	0.98480	39
2	CalStart Inc.	National Policy Development	25	0.98480	25
3	Electrical Council of Florida, Inc. (ECF)	Technical/Professional	14	0.98480	14
4	Florida Cost Based Broker System, Inc. (FCBBS)	Technical/Professional	118	0.98480	116
5	Curtis Wright (RAPID Membership)	Professional	60	0.98480	59
6	Electric Power Research Institute (EPRI) <sup>(1)</sup>	Nuclear Research Organization	2,418	0.98480	2,381
7	International Standards & Specifications Database (IHS)	Professional	48	0.98480	47
8	Business Roundtable	Professional	71	0.98480	70
9	Edison Electric Institute (EEI)	Technical/Professional	2,008	0.98480	1,977
10	Enterprise Florida, Inc.	Community Development	56	0.98480	55
11	Florida Council of 100	Business Organization	15	0.98480	15
12	Florida Electric Power Coordination Group, Inc. - TAC Assessment	Professional	82	0.98480	81
13	Florida Electric Power Coordination Group, Inc. (FCG)	Professional	81	0.98480	80
14	Florida Reliability Coordinating Council (FRCC)	Technical/Professional	2,604	0.98480	2,564
15	HR Policy Association	Professional	12	0.98480	12
16	Meridian Implementation	National Policy Development	94	0.98480	93
17	North American Electric Reliability Corporation (NERC)	Technical/Professional	4,568	0.98480	4,499
18	Southeastern Electric Exchange (SEE)	Technical/Professional	77	0.98480	76
19	The Mayor's Business Council	Business Organization	16	0.98480	16
20	Transmission Owners & Operators Forum (TOOF)	Technical/Professional	71	0.98480	70
21	US Chamber of Commerce	Business Organization	104	0.98480	102
22	William J Clinton Foundation	Community Development	42	0.98480	41
23	Miami-Dade Beacon Council, Inc.	Business Organization	15	0.98480	15
24	Boston College Center for Corporate Citizenship	Community Development	10	0.98480	10
25	Business Development Board of Palm Beach County, Inc.	Business Organization	10	0.98480	10
26	Latin Chamber of Commerce of USA (CAMACOL)	Business Organization	10	0.98480	10
27	Miami-Dade Chamber of Commerce	Business Organization	13	0.98480	13
28	Economic Development Commission of Florida's Space Coast (SEDC)	Business Organization	10	0.98480	10
29	Economic Development Council of St. Lucie County	Business Organization	15	0.98480	15
30	Florida TaxWatch	Community Development	20	0.98480	20
31	Greater Fort Lauderdale Chamber of Commerce (GFLLC)	Business Organization	12	0.98480	12
32	Greater Miami Chamber of Commerce (GMCC)	Business Organization	30	0.98480	30
33	The Broward Alliance, Inc.	Business Organization	50	0.98480	49
34	Utilities Telecomm Council	Professional	23	0.98480	23
35	Unite 2013 IT Data Benchmarking	Professional	65	0.98480	64

## FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_☐ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness: Robert E. Barrett Jr., George K. Hardy,

Manuel B. Miranda, Dr. Rosemary Morley

Marlene M. Santos, J.A. Stall, Kathleen Slattery

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Name	(2) Nature of Organization	(3) Electric Utility (000's)	(4) Jurisdictional (5) Factor Amount (000's)	
				Factor	Amount (000's)
1	Esource	Technical/Professional	34	0.98480	33
2	Institute of Nuclear Power Operations (INPO)	Nuclear Safety & Reliability Organization	3,208	0.98480	3,159
3	Nuclear Energy Institute (NEI)	Nuclear Policy Organization	1,389	0.98480	1,368
4	Westinghouse Owner's Group	Research Organization	650	0.98480	640
5	Baker Botts L.L.P. (Air Issues Working Group)	Professional	33	0.98480	32
6	BNA (state and federal regulation tracking and analysis)	Professional	15	0.98480	15
7	Florida Sterling Council, Inc.	Professional	11	0.98480	11
8	Hopping, Green, & Sams P.A. (Florida Regulatory Updates)	Professional	15	0.98480	15
9	MJ Bradley & Associates LLC (Clean Energy Group)	Industry Policy Group	55	0.98480	54
10	The Conference Board, Inc.	General Management	15	0.98480	15
11	Utility Solid Waste Activities Group (EEI USWAG)	Industry Policy Group	75	0.98480	74
12	Utility Water Activities Group (UWAG)	Industry Policy Group	106	0.98480	104
13	Center for Energy Advancement through Technical Innovation (CEATI)	Technical/Professional	48	0.98480	47
14	Dues less than \$10,000 aggregate		414	0.98480	408
15	Total Industry Association Dues		18,975		18,688
16					
17	Average Number of Customers		4,625,149		4,625,145
18					
19	Dues Per Customer (not rounded)		\$4.10		\$4.04
20					
21	Lobby Expenses Included in Industry Association Dues		\$0.00		\$0.00
22					
23	<sup>(1)</sup> EPRI costs (\$275) for the New Nuclear Project (PTN 6/7) is recovered through the Nuclear Cost Recovery Mechanism.				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl, George K. Hardy,  
Manuel B. Miranda, Dr. Rosemary Morley  
Marlene M. Santos, J.A. Stall, Kathleen Slattery

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Name	(2) Nature of Organization	(3) Electric Utility (000's)	(4) Jurisdictional		(5)
				Factor	Amount (000's)	
1	Smart Grid Consumer Collaborative	Professional	10	0.9885100		10
2	Chartwell	Business Organization	15	0.9885100		15
3	Electric Drive Transportation Association (EDTA)	Professional	35	0.9885100		35
4	Electrical Council of Florida INC. (ECF)	Technical/Professional	14	0.9885100		14
5	Georgia Tech Research Corporation (NEETRAC)	Technical/Professional	120	0.9885100		119
6	North American Energy Standards Board (NAESB)	Industry Forum	13	0.9885100		20
7	Florida Cost Based Broker System, INC. (FCBS)	Technical/Professional	37	0.9885100		37
8	International Standards & Specifications Database (IHS)	Professional	43	0.9885100		43
9	Curtis Wright (RAPID Membership)	Professional	57	0.9885100		56
10	Electric Power Research Institute (EPRI) <sup>(1)</sup>	Nuclear Research Organization	2,506	0.9885100		2,477
11	The Florida Council of 100	Business Organization	11	0.9885100		11
12	William J Clinton Foundation	Community Development	20	0.9885100		20
13	Enterprise Florida, Inc.	Community Development	50	0.9885100		49
14	Southeastern Electric Exchange (SEE)	Technical/Professional	53	0.9885100		52
15	North American Transmission Forum, Inc.	Technical/Professional	66	0.9885100		65
16	Business Roundtable	Professional	67	0.9885100		66
17	Florida Electric Power Coordination Group, Inc. (FCG)	Professional	69	0.9885100		68
18	US Chamber of Commerce	Business Organization	175	0.9885100		173
19	Edison Electric Institute (EEI)	Technical/Professional	1,877	0.9885100		1,855
20	Florida Reliability Coordinating Council (FRCC)	Technical/Professional	1,969	0.9885100		1,946
21	North American Electric Reliability Corporation (NERC)	Technical/Professional	3,451	0.9885100		3,411
22	The Conference Board INC.	General Management	49	0.9885100		48
23	Boston College Center for Corporate Citizenship	Community Development	10	0.9885100		10
24	Business Development Board of Palm Beach County, INC.	Business Organization	10	0.9885100		10
25	Latin Chamber of Commerce of USA (CAMACOL)	Business Organization	10	0.9885100		10
26	Economic Development Commission of Florida's Space Coast (SEDC)	Business Organization	10	0.9885100		10
27	Greater Fort Lauderdale Chamber of Commerce (GFLCC)	Business Organization	10	0.9885100		10
28	Miami-Dade Chamber of Commerce	Business Organization	12	0.9885100		12
29	Miami-Dade Beacon Council, Inc.	Business Organization	15	0.9885100		15
30	Economic Development Council of St. Lucie County	Business Organization	15	0.9885100		15
31	Greater Miami Chamber of Commerce (GMCC)	Business Organization	30	0.9885100		30
32	The Broward Alliance, Inc.	Business Organization	50	0.9885100		49
33	Utilities Telecomm Council	Professional	22	0.9885100		22
34	Unite 2011 IT Data Benchmarking	Professional	60	0.9885100		59
35	Westinghouse Owner's Group	Research Organization	705	0.9885100		697

Supporting Schedules: F-8

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

\_\_\_\_ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

X Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl, George K. Hardy,

Manuel B. Miranda, Dr. Rosemary Morley

Marlene M. Santos, J.A. Stall, Kathleen Slattery

DOCKET NO.: 120015-EI

Line No.	Name	Nature of Organization	Electric Utility (000's)	Jurisdictional	
				Factor	Amount (000's)
1	Nuclear Energy Institute (NEI)	Nuclear Policy Organization	1,218	0.9885100	1,204
2	Institute of Nuclear Power Operations (INPO)	Nuclear Safety & Reliability Organization	3,024	0.9885100	2,989
3	Florida Sterling Council, Inc.	Professional	11	0.9885100	11
4	ICF Consulting Group, Inc. (state/federal regulation tracking & analysis)	Professional	14	0.9885100	14
5	MJ Bradley & Associates LLC (Clean Energy Group)	Industry Policy Group	54	0.9885100	53
6	Utility Solid Waste Activities Group (EEI USWAG)	Industry Policy Group	75	0.9885100	74
7	Utility Water Activities Group (UWAG)	Industry Policy Group	158	0.9885100	156
8	Center for Energy Advancement through Technical Innovation (CEATI)	Technical/Professional	48	0.9885100	47
9	Dues Less Than \$10,000 Aggregate:		362	0.9885100	358
10	Total Industry Association Dues		\$16,630		\$16,445
11					
12	Average Number of Customers		4,547,051		4,547,047
13					
14	Dues Per Customer (not rounded)		\$3.66		\$3.62
15					
16	Lobby Expenses Included in Industry Association Dues		\$0.00		\$0.00
17					
18	<sup>(1)</sup> EPRI costs (\$275) for the New Nuclear Project (PTN 6/7) are recovered through the Nuclear Cost Recovery Mechanism.				
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Supporting Schedules: F-8

Recap Schedules:



## FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_☐ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness: Robert E. Barrett, Jr., J.A. Stall

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) Test Year Costs (\$000)	(5) Total (\$000)
1	<b>Accounting</b>				
2	Deloitte & Touche LLP	Accounting services	FERC Account 923	4,917	
3					
4	<b>Financial</b>				
5	None over the threshold				
6					
7	<b>Engineering</b>				
8	TBD	Design engineering and project management	Various Capital & O&M	40,347	
9	Transnuclear Inc. or AREVA NP Inc.	Engineering and project management services	Various Capital & O&M	22,923	
10	Guidant Group Inc.	Engineering and project management services	Various Capital & O&M	21,306	
11	Shaw Stone & Webster Inc.	Engineering services	Various Capital & O&M	20,614	
12					
13	<b>Legal</b>				
14	None over the threshold				
15					
16	<b>Other (specify)</b>				
17	Regulated Security Solutions	Security Services	FERC Account 524	16,018	
18					
19	<b>Uprate Project: Included in Nuclear Cost Recovery Mechanism</b>				
20	Siemens Energy Inc.	Engineering and construction services <sup>(1)</sup>	Various Capital	5,795	
21					
22	<b>PTN 6 &amp; 7: Included in Nuclear Cost Recovery Mechanism</b>				
23	Bechtel Power Corporation	Engineering services	Various Capital	9,400	
24					
25	<b>Total Outside Professional Services</b>				<u>\$141,320</u>
26					
27					
28					
29					
30					
31					
32					
33	This MFR does not include engineering, procurement and construction contract vendors which are predominantly procurement and construction that FPL does not consider to be "Outside Professional Services".				
34					
35	<sup>(1)</sup> Amounts include other contractor labor costs. Outside professional service costs cannot be separately identified for this vendor in the historic period.				

Supporting Schedules:

Recap Schedules:

## FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

## Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
☒ Historical Test Year Ended 12/31/11  
Witness: Kim Ousdahl, J.A. Stall

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) Test Year Costs (\$000)	(5) Total (\$000)
1	<b>Accounting</b>				
2	Deloitte & Touche LLP	Accounting services	FERC Account 923	4,763	
3					
4	<b>Financial</b>				
5	None over the threshold				
6					
7	<b>Engineering</b>				
8	Absolute Consulting, Inc.	Engineering and project management services	Various O&M and Capital	10,287	
9	Samico INC.	Engineering and project management services	Various O&M and Capital	8,746	
10	Westinghouse Electric Corp.	Engineering services	Various O&M and Capital	8,147	
11	Sun Technical Services, Inc.	Engineering and project management services	Various O&M and Capital	4,188	
12	Zachry Nuclear Engineering Inc.	Engineering services	Various O&M and Capital	3,895	
13					
14	<b>Legal</b>				
15	None over the threshold				
16					
17	<b>Other</b>				
18	Regulated Security Solutions	Security Services	FERC Account 524	16,503	
19	AREVA NP INC. / Transnuclear Inc.	Engineering and outage services	Various O&M and Capital	27,383	
20	Accenture LLP	Consultant / Integrator for SAP Project	Various O&M and Capital	12,162	
21					
22	<b>Uprate Project: Included in Nuclear Cost Recovery Mechanism</b>				
23	Siemens Energy Inc.	Engineering and construction services <sup>(1)</sup>	Various O&M and Capital	49,409	
24	Westinghouse Electric Corp.	Engineering services	Various O&M and Capital	16,094	
25	Absolute Consulting, Inc.	Engineering and project management services	Various O&M and Capital	9,119	
26	Sun Technical Services, Inc.	Engineering and project management services	Various O&M and Capital	6,160	
27	Shaw, Stone & Webster, Inc.	Engineering and project management services	Various O&M and Capital	5,121	
28	Enercon Services, Inc.	Engineering services	Various O&M and Capital	3,555	
29	MBO Partners, Inc.	Engineering and project management services	Various O&M and Capital	3,154	
30					
31					
32	<b>PTN 6 &amp; 7: Included in Nuclear Cost Recovery Mechanism</b>				
33	Bechtel Power Corporation	Engineering services	Various Capital	7,009	
34					
35	<b>Total Outside Professional Services</b>				<b>\$195,695</b>
36					
37					
38	This MFR does not include engineering, procurement and construction contract vendors which are predominantly procurement and construction that FPL does not consider to be "Outside Professional Services".				
39					
40	<sup>(1)</sup> Amounts include other contractor labor costs. Outside professional service costs cannot be separately identified for this vendor in the historic period.				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Description	(2)	(3)	(4)
		Test Year 2013 (\$000)	AMOUNT Prior Year 2012 (\$000)	Historical Year 2011 (\$000)
1	Service Cost <sup>(1)(7)</sup>	68,957	65,874	62,548
2	Interest Cost <sup>(1)(7)</sup>	97,486	97,480	97,642
3	Expected Return on Assets <sup>(1)(7)</sup>	(229,319)	(235,673)	(238,438)
4	Amortization of Prior Service (Benefit) Cost <sup>(1)(7)</sup>	4,317	4,334	(3,244)
5	Amortization of Net (Gain) Loss <sup>(1)(7)</sup>	0	0	0
6	Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. <sup>(1)(7)</sup>	(58,558)	(68,205)	(81,494)
7	Total Net Periodic Pension (Credit) Cost - Allocated to FPL <sup>(1)(7)</sup>	(38,641)	(45,080)	(53,858)
8				
9	<u>For the Year:</u>			
10	Expected Return on Assets <sup>(1)(7)</sup>	(229,319)	(235,673)	(238,438)
11	Assumed Rate of Return on Plan Assets <sup>(1)(7)</sup>	7.75%	7.75%	7.75%
12	Amortization of Transition Asset or Obligation <sup>(1)(7)</sup>	0	0	0
13	Percent of Pension (Credit) Cost Capitalized for FPL	11%	14%	14%
14	Pension (Credit) Cost Recorded in Account 926 for FPL	(28,559)	(32,540)	(39,190)
15	Minimum Required Contribution Per IRS	0	0	0
16	Maximum Allowable Contribution Per IRS <sup>(2)</sup>	0	0	0
17	Actual Contribution Made to the Trust Fund	0	0	0
18	Actuarial Attribution Approach Used for Funding <sup>(3)</sup>	IRC § 430	IRC § 430	IRC § 430
19	Assumed Discount Rate for Computing Funding <sup>(4)</sup>	IRS Prescribed	IRS Prescribed	IRS Prescribed
20	Allocation Method Used to Assign Costs if the Utility is Not the			
21	Sole Participant in the Plan. Attach the Relevant Procedures.	Pensionable Earnings	Pensionable Earnings	Pensionable Earnings
22				
23	<u>As of the Measurement Date:</u>	12/31/2012	12/31/2011	12/31/2010
24	Accumulated Benefit Obligation <sup>(5)(7)</sup>	1,914,433	1,911,349	1,917,335
25	Projected Benefit Obligation <sup>(5)(7)</sup>	1,963,606	1,964,574	1,974,115
26	Vested Benefit Obligation <sup>(5)(7)</sup>	1,914,433	1,911,349	1,917,335
27	Assumed Discount Rate (Settlement Rate) <sup>(1)(7)</sup>	5.00%	5.00%	5.00%
28	Assumed Rate for Salary Increases - Age Graded Average <sup>(1)(7)</sup>	4.00%	4.00%	4.00%
29	Fair Value of Plan Assets <sup>(6)(7)</sup>	3,313,626	3,268,833	3,232,683
30	Market Related Value of Assets <sup>(6)(7)</sup>	3,176,739	3,256,949	3,295,379
31	Balance in Working Capital (Account No. 186.180) at 12/31 for FPL <sup>(6)</sup>	1,132,844	1,088,291	1,035,053

Note:

(1) Florida Power &amp; Light Company (FPL) participates in the NextEra Energy, Inc. Employee Pension Plan (Plan) sponsored by NextEra Energy, Inc. The Net Periodic Pension Cost (Credit) recognized by FPL represents its prorate share of the cost (credit) determined using the pensionable earnings of eligible employees. All assumptions for cost (credit) and funding valuations are Plan assumptions.

(2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period.

(3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007, and such rate is prescribed by Internal Revenue Code (IRC) Section 430.

(4) NextEra, Inc. currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation.

(5) NextEra Energy, Inc. does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by FPL in Working Capital as of each date represents the cumulative cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service.

(6) As a result of transfers under IRC Section 420, all participants in the pension plan are vested; therefore, the Accumulated Benefit Obligation and Vested Benefit Obligation are equal.

(7) Amounts and assumptions for the 12/31/2011 and 12/31/2012 measurement dates are based upon actuarial projections.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

## EXPLANATION:

Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended    /   /   ☐ Historical Test Year Ended    /   /   

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

Line  
No.

(1)

1  
2 In compliance with 18 CFR 101 – Uniform System of Accounts, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable  
3 contributions in determining Net Operating Income for 2013. All are accounted for "below the line".  
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:

☐ Projected Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_☐ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO. 120015-EI

Line

No.

(1)

1  
2 In compliance with 18 CFR 101 – Uniform System of Accounts, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable  
3 contributions in determining Net Operating Income for 2011. All are accounted for "below the line".  
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount  
by account or sub-account currently in effect or proposed  
and not shown on Schedule B-9.

Type of Data Shown:

X Projected Test Year Ended: 12/31/13

\_ Prior Year Ended: \_/\_/\_

\_ Historical Test Year Ended: \_/\_/\_

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

(\$000)

(1)		(2)
Line No.	Account/Sub-account No. & Plant Account Title	Total Amort/Recovery Expense
1	407.3 - Regulatory Debits - NUCLEAR RECOVERY AMORTIZATION (A)	114,175
2	407.3 - Regulatory Debits - AMORT OF STORM SECURITIZATION (B)	83,526
3	407.3 - Regulatory Debits - AMORT OF GLADES POWER PARK (C)	6,818
4	407.3 - Regulatory Debits - AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS (D)	1,948
5	407.4 - Regulatory Credits - AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS (E)	(190,918)
6	407.4 - Regulatory Credits - ASSET RET OBLIGATION (F)	(63,164)
7	407.4 - Regulatory Credits - AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP (D)	(10,101)
8	407.4 - Regulatory Credits - AMORTIZATION OF NUCLEAR RESERVE (G)	(6,955)
9	407.4 - Regulatory Credits - AMORT OF PROP LOSSES, UNRCV PLT & REG STDY CST (H)	(2,493)
10	411.6 - GAIN FROM DISP OF UTILITY PLANT - FUTURE USE (H)	(2,641)
11	411.8 - GAIN FROM DISP OF ALLOWANCE - ECRC (I)	(545)
12		
13	Footnotes:	
14	(A) Nuclear Recovery Costs are for the recovery of costs associated with Turkey 6 & 7 and the Extended Power Uprate Projects at the St. Lucie and Turkey Point	
15	Nuclear Plants under the Nuclear Cost Recovery Rule which are recovered through the capacity clause.	
16		
17	(B) Bondable storm recovery property sold from FPL to FPL Recovery Funding, LLC as a result of Order No. PSC-06-0464-FOF-EI, Docket No. 060038-EI, is being	
18	amortized over the life of the storm recovery bonds.	
19		
20	(C) Costs incurred related to the proposed advanced coal power plant in Glades County before the needs petition was denied by the Commission are being	
21	amortized over 5 years as authorized by the FPSC in Order No. PSC-09-0013-PAA-EI, Docket No. 070432-EI.	
22		
23	(D) As part of the American Recovery and Reinvestment Act of 2009, FPL was allowed to collect convertible ITC related to the Desoto, Space Coast and Martin	
24	solar facilities when placed into service. These solar facilities were placed into service in 2009 and 2010. The convertible ITC and the related regulatory	
25	assets and liabilities are being amortized over the life of the related assets.	
26		
27	(E) As part of the 2010 Rate Settlement, the Commission directed FPL to amortize \$895 million theoretical depreciation reserve surplus over four years in	
28	accordance with Order No. PSC-10-0153-FOF-EI, Docket Nos. 080677-EI and 090130-EI, issued on March 17, 2010.	
29		
30	(F) In accordance with FPSC Rule No. 25-14.014, the difference between the Commission prescribed expense amount and the amount reported as expense under	
31	SFAS 143, Accounting for Asset Retirement Obligations, must be recorded as either a regulatory debit or credit.	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount  
by account or sub-account currently in effect or proposed  
and not shown on Schedule B-9.

Type of Data Shown:

☒ Projected Test Year Ended: 12/31/13☐ Prior Year Ended:   /  /  ☐ Historical Test Year Ended:   /  /  

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

(\$000)

(1)

(2)

Line No.	Account/Sub-account No. & Plant Account Title	Total Amort/Recovery Expense
1		
2	(G) Effective May 1, 2002 the company began amortizing \$99 million previous accumulated nuclear amortization over the average remaining life of its nuclear	
3	plants in accordance with Order No. PSC-02-0055-PAA-EI issued in Docket No. 990324-EI.	
4		
5	(H) Gains and losses from the disposition of utility plant are amortized over five years, in accordance with FPSC Order No. 13537, issued July 24, 1984.	
6	Various effective dates.	
7		
8	(I) Effective January 1, 2000, gains from the disposition of emission allowances are amortized annually by vintage year.	
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION:  
PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME  
TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL  
BASE YEAR +1, AND THE TEST YEAR. FOR EACH TAX,  
INDICATE THE AMOUNT CHARGED TO OPERATING  
EXPENSES. COMPLETE COLUMNS 5, 6, AND 7 FOR THE  
HISTORICAL BASE YEAR AND TEST YEAR ONLY

TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_\_/\_\_\_/\_\_\_☐ HISTORICAL YEAR ENDED \_\_\_/\_\_\_/\_\_\_

WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) TYPE OF TAX	(2) RATE	(3) TAX BASIS	(4) TOTAL AMOUNT (\$000)	(5) AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	(6) JURISDICTIONAL FACTOR	(7) AMOUNT (\$000)	(8) JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.600%	SEE NOTE #1	352	352	0.984797	346	346
3								
4	STATE UNEMPLOYMENT	2.250%	SEE NOTE #2	1,196	1,196	0.984797	1,178	1,178
5								
6	FICA	7.650%	SEE NOTE #3	46,618	46,618	0.984797	45,910	45,910
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4	0	0	0.000000	0	0
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,266	7,266	1.000000	7,266	7,266
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	364,840	364,840	0.980428	357,700	357,700
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	249,767	249,767	1.000000	249,767	249,767
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	445,535	445,535	1.000000	445,535	445,535
17								
18	OCCUPATIONAL LICENSE	VARIOUS		32	32	0.984798	31	31
19								
20	OTHER	VARIOUS		281	281	0.980237	275	275
21								
22	TOTAL			1,115,886	1,115,886	0.992939	1,108,008	1,108,008
23								
24								
25								
26								
27								
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
29								

SUPPORTING SCHEDULES: C-21

RECAP SCHEDULES: C-4



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

## EXPLANATION:

PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL BASE YEAR +1, AND THE TEST YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. COMPLETE COLUMNS 5, 6, AND 7 FOR THE HISTORICAL BASE YEAR AND TEST YEAR ONLY

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_☐ HISTORICAL YEAR ENDED \_\_\_\_/\_\_\_\_/\_\_\_\_

WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) TYPE OF TAX	(2) NOTE NO.	(3) BASIS
1			
2	FEDERAL UNEMPLOYMENT	1	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
3			
4	STATE UNEMPLOYMENT	2	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
5			
6	FICA	3	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE AT A RATE OF 6.2% UP TO A MAXIMUM OF \$114,900 IN 2013 AND 1.45% TO ALL TAXABLE WAGES FOR MEDICARE.
7			
8			
9	STATE INTANGIBLE	4	APPLIED TO THE MARKET VALUE OF INTANGIBLE PROPERTY (ACCOUNTS RECEIVABLE, NOTES AND OTHER OBLIGATIONS, ETC.), AS OF JANUARY 1 OF EACH YEAR.
10			
11			
12	UTILITY ASSESSMENT FEE	5	APPLIED TO GROSS OPERATING REVENUES DERIVED FROM RETAIL SALES.
13			
14	GROSS RECEIPTS	6	APPLIED TO REVENUES COLLECTED FROM THE SALE OF ELECTRICITY.
15			
16	FRANCHISE FEE	7	APPLIED TO BASE REVENUES FROM ELECTRIC SALES INCLUDING FUEL AND OTHER CLAUSE ADJUSTMENTS FOR CUSTOMER CLASSES SPECIFIED IN THE INDIVIDUAL FRANCHISE ORDINANCES. FRANCHISE FEE IS SPECIFIED IN FRANCHISE ORDINANCES, REDUCED BY TAXES, LICENSES OR OTHER IMPOSITIONS LEVIED BY THE GRANTOR.
17			
18			
19			
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23			
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27			
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
29			

SUPPORTING SCHEDULES: C-21

RECAP SCHEDULES: C-4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

## EXPLANATION:

PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL BASE YEAR +1, AND THE TEST YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. COMPLETE COLUMNS 5, 6, AND 7 FOR THE HISTORICAL BASE YEAR AND TEST YEAR ONLY

## TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_\_/\_\_\_/\_\_\_

☒ PRIOR YEAR ENDED 12/31/12

\_\_\_ HISTORICAL YEAR ENDED \_\_\_/\_\_\_/\_\_\_

WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) TYPE OF TAX	(2) RATE	(3) TAX BASIS	(4) TOTAL AMOUNT (\$000)	(5) AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	(6) JURISDICTIONAL FACTOR	(7) AMOUNT (\$000)	(8) JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.600%	SEE NOTE #1	353	353	0.984580	348	348
3								
4	STATE UNEMPLOYMENT	2.250%	SEE NOTE #2	1,202	1,202	0.984580	1,183	1,183
5								
6	FICA	7.650%	SEE NOTE #3	46,837	46,837	0.984580	46,114	46,114
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4	0	0	0.000000	0	0
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,085	7,085	1.000000	7,085	7,085
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	324,980	324,980	0.979383	318,280	318,280
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	243,565	243,565	1.000000	243,565	243,565
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	431,884	431,884	1.000000	431,884	431,884
17								
18	OCCUPATIONAL LICENSE	VARIOUS		31	31	0.984580	31	31
19								
20	OTHER	VARIOUS		275	275	0.979876	269	269
21								
22	TOTAL			1,056,212	1,056,212	0.992944	1,048,760	1,048,760
23								
24								
25								
26								
27								
28								
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
30								

SUPPORTING SCHEDULES: C-21

RECAP SCHEDULES: C-4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

## EXPLANATION:

PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL BASE YEAR +1, AND THE TEST YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. COMPLETE COLUMNS 5, 6, AND 7 FOR THE HISTORICAL BASE YEAR AND TEST YEAR ONLY

## TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_\_/\_\_\_/\_\_\_  
☒ PRIOR YEAR ENDED 12/31/12  
 \_\_\_ HISTORICAL YEAR ENDED \_\_\_/\_\_\_/\_\_\_

WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) TYPE OF TAX	(2) NOTE NO.	(3) BASIS
1			
2	FEDERAL UNEMPLOYMENT	1	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
3			
4	STATE UNEMPLOYMENT	2	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
5			
6	FICA	3	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE AT A RATE OF 6.2% UP TO A MAXIMUM OF \$110,700 IN 2012 AND 1.45% TO ALL TAXABLE WAGES FOR MEDICARE.
7			
8			
9	STATE INTANGIBLE	4	APPLIED TO THE MARKET VALUE OF INTANGIBLE PROPERTY (ACCOUNTS RECEIVABLE, NOTES AND OTHER OBLIGATIONS, ETC.), AS OF JANUARY 1 OF EACH YEAR.
10			
11			
12	UTILITY ASSESSMENT FEE	5	APPLIED TO GROSS OPERATING REVENUES DERIVED FROM RETAIL SALES.
13			
14	GROSS RECEIPTS	6	APPLIED TO REVENUES COLLECTED FROM THE SALE OF ELECTRICITY.
15			
16	FRANCHISE FEE	7	APPLIED TO BASE REVENUES FROM ELECTRIC SALES INCLUDING FUEL AND OTHER CLAUSE ADJUSTMENTS FOR CUSTOMER CLASSES SPECIFIED IN THE INDIVIDUAL FRANCHISE ORDINANCES. FRANCHISE FEE IS SPECIFIED IN FRANCHISE ORDINANCES, REDUCED BY TAXES, LICENSES OR OTHER IMPOSITIONS LEVIED BY THE GRANTOR.
17			
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28			
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
30			

SUPPORTING SCHEDULES: C-21

RECAP SCHEDULES: C-4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION:  
PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME  
TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL  
BASE YEAR +1, AND THE TEST YEAR. FOR EACH TAX,  
INDICATE THE AMOUNT CHARGED TO OPERATING  
EXPENSES. COMPLETE COLUMNS 5, 6, AND 7 FOR THE  
HISTORICAL BASE YEAR AND TEST YEAR ONLY

TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_

X HISTORICAL YEAR ENDED 12/31/11

WITNESS: Kim Ousdahl

LINE NO.	(1) TYPE OF TAX	(2) RATE	(3) TAX BASIS	(4) TOTAL AMOUNT (\$000)	(5) AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	(6) JURISDICTIONAL FACTOR	(7) AMOUNT (\$000)	(8) JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.700%	SEE NOTE #1	489	489	0.988510	484	484
3								
4	STATE UNEMPLOYMENT	2.250%	SEE NOTE #2	1,460	1,460	0.988510	1,443	1,443
5								
6	FICA	5.650%	SEE NOTE #3	28,528	28,528	0.988510	28,201	28,201
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4	0	0	0.000000	0	0
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,456	7,456	1.000000	7,456	7,456
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	291,423	291,423	0.976718	284,638	284,638
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	253,914	253,914	1.000000	253,914	253,914
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	461,190	461,190	1.000000	461,190	461,190
17								
18	OCCUPATIONAL LICENSE	VARIOUS		55	55	0.988510	54	54
19								
20	OTHER	VARIOUS		20,303	20,303	0.976807	19,832	19,832
21								
22	TOTAL			1,064,817	1,064,817	0.992857	1,057,211	1,057,211
23								
24								
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34								
35	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
36								

SUPPORTING SCHEDULES: C-21

RECAP SCHEDULES: C-4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

## EXPLANATION:

PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL BASE YEAR +1, AND THE TEST YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. COMPLETE COLUMNS 5, 6, AND 7 FOR THE HISTORICAL BASE YEAR AND TEST YEAR ONLY

## TYPE OF DATA SHOWN:

\_\_\_ PROJECTED TEST YEAR ENDED \_\_/\_\_/\_\_

\_\_\_ PRIOR YEAR ENDED \_\_/\_\_/\_\_

☒ HISTORICAL YEAR ENDED 12/31/11

WITNESS: Kim Ousdahl

LINE NO.	(1) TYPE OF TAX	(2) NOTE NO.	(3) BASIS
1			
2	FEDERAL UNEMPLOYMENT	1	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
3			
4	STATE UNEMPLOYMENT	2	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
5			
6	FICA	3	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE AT A RATE OF 4.2% UP TO A MAXIMUM OF \$106,800 IN 2011 AND 1.45% TO ALL TAXABLE WAGES FOR MEDICARE.
7			
8			
9	STATE INTANGIBLE	4	APPLIED TO THE MARKET VALUE OF INTANGIBLE PROPERTY (ACCOUNTS RECEIVABLE, NOTES AND OTHER OBLIGATIONS, ETC.), AS OF JANUARY 1 OF EACH YEAR.
10			
11			
12	UTILITY ASSESSMENT FEE	5	APPLIED TO GROSS OPERATING REVENUES DERIVED FROM RETAIL SALES.
13			
14	GROSS RECEIPTS	6	APPLIED TO REVENUES COLLECTED FROM THE SALE OF ELECTRICITY.
15			
16	FRANCHISE FEE	7	APPLIED TO BASE REVENUES FROM ELECTRIC SALES INCLUDING FUEL AND OTHER CLAUSE ADJUSTMENTS FOR CUSTOMER CLASSES SPECIFIED IN THE INDIVIDUAL FRANCHISE ORDINANCES. FRANCHISE FEE IS SPECIFIED IN FRANCHISE ORDINANCES, REDUCED BY TAXES, LICENSES OR OTHER IMPOSITIONS LEVIED BY THE GRANTOR.
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33			
34			
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37			
38			
39	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
40			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a calculation of the Gross Receipt Tax  
and Regulatory Assessment Fee for the historical base year,  
historical base year + 1, and the test year.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

DOCKET NO.: 120015-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.		Gross Receipts Tax Historical Base Year 2011	Gross Receipts Tax Historical Base Year + 1 2012	Gross Receipts Tax Test Year 2013	Regulatory Assessment Fee Historical Base Year 2011	Regulatory Assessment Fee Historical Base Year + 1 2012	Regulatory Assessment Fee Test Year 2013
1	TOTAL OPERATING REVENUES	10,609,210	10,201,144	10,406,755	10,609,210	10,201,144	10,406,755
2	LESS: UNBILLED RETAIL REVENUES	12,096	23,210	(8,372)	12,096	23,210	(8,372)
3	BILLED REVENUES	10,597,114	10,177,934	10,415,127	10,597,114	10,177,934	10,415,127
4							
5	SALES FOR RESALE	168,096	188,032	170,235	168,096	188,032	170,235
6	LATE PAYMENT FIELD COLLECTIONS	34,320	33,587	33,046			
7	MISCELLANEOUS SERVICE REVENUE	31,630	31,949	34,207			
8	RENT ELECTRIC PROPERTY	42,286	43,526	45,502		32,639	33,197
9	OTHER REVENUES	59,473	64,362	64,893		22,709	22,500
10	DEFERRED REVENUES	30,963	8,879	8,526	30,963	8,879	8,526
11	OTHER REVENUE ADJUSTMENTS	63,198	88,209	59,677	100,384	85,081	88,443
12	TOTAL ADJUSTMENTS	429,966	458,545	416,085	299,443	337,341	322,900
13	ADJUSTED BILLED REVENUES	10,167,148	9,719,389	9,999,041	10,297,671	9,840,593	10,092,226
14	TAX RATE - BILLED REVENUES	2.500%	2.500%	2.500%	0.072%	0.072%	0.072%
15	TAX AMOUNT ON BILLED REVENUES	254,179	242,985	249,976	7,414	7,085	7,266
16							
17	UNBILLED REVENUES	12,096	23,210	(8,372)			
18	TAX AMOUNT ON UNBILLED REVENUES	302	580	(209)			
19	OTHER TAX ADJUSTMENTS	(567)			42		
20	TAX AMOUNT	253,914	243,565	249,767	7,456	7,085	7,266

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23 NOTE: Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_\_/\_\_\_/\_\_\_☐ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 3)
1	NET UTILITY OPERATING INCOME	1,378,771	1,378,771				
2	ADD INCOME TAX ACCOUNTS	591,888	591,888				
3	LESS INTEREST CHARGES	454,884	454,884				
4	TAXABLE INCOME PER BOOKS	1,515,775	1,515,775				
5	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
6	Book Depreciation	1,132,832	1,132,832		(62,306)	(374,684)	
7	Nuclear Fuel	186,993	186,993		(10,285)	(61,848)	
8	Equity AFUDC Depreciation	(23,096)	(23,096)		1,270	7,639	
9	Tax Depreciation	(1,730,371)	(1,730,371)		95,170	572,320	
10	Net Book/Tax Depreciation	(433,642)	(433,642)		23,850	143,427	
11	Abandonment of Glades County Coal Plant	8,818	8,818		(375)	(2,255)	
12	AFUDC Debt	(24,128)	(24,128)		1,327	7,980	
13	Amortization of Intangibles	(774)	(774)		43	256	
14	Bad Debt Expense	280	280		(15)	(93)	
15	Cable Injection	(1,200)	(1,200)		66	397	
16	Capital Gain Emission Allowance	(545)	(545)		30	180	
17	Convertible ITC	(10,101)	(10,101)		556	3,341	
18	Basis Adjustment for Convertible ITC	5,051	5,051		(278)	(1,670)	
19	Cost of Removal	(87,641)	(87,641)		4,820	28,987	
20	Deferred Compensation	1,483	1,483		(82)	(490)	
21	Deferred Costs - Clauses	137,248	137,248		(7,549)	(45,395)	
22	Depreciation Reserve Flowback	(190,918)	(190,918)		10,500	63,146	
23	Environmental Liability	(960)	(960)		53	318	
24	FMPA Settlement Agreement	(613)	(613)		34	203	
25	Fossil Dismantlement	18,100	18,100		(996)	(5,987)	
26	Gain Disposition of Property	(2,641)	(2,641)		145	873	
27	Injuries and Damages	(1,500)	(1,500)		83	496	
28	Interest Tax Deficiencies/Refunds	5,620	5,620		(309)	(1,859)	
29	Loss on Recquired Debt, net	2,041	2,041		(112)	(675)	
30	Method Life CIAC	50,171	50,171		(2,759)	(16,594)	
31	Method Life CPI	107,943	107,943		(5,937)	(35,702)	
32	Mixed Service Costs	(100,909)	(100,909)		5,550	33,376	
33	Nuclear Last Core Expense	11,754	11,754		(646)	(3,888)	
34	Nuclear M and S Inventory	1,407	1,407		(77)	(466)	
35	Nuclear Maintenance Reserve	16,580	16,580		(912)	(5,484)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_/\_\_/\_\_☐ Historical Test Year Ended \_\_/\_\_/\_\_

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 3)
1	Nuclear Amortization - Regulatory Credit	(6,955)	(6,955)		383	2,300	
2	Nuclear License Payroll	(27)	(27)		1	9	
3	Nuclear Recovery Costs	29,662	29,662		(1,631)	(9,811)	
4	Pension SFAS 87	(38,216)	(38,216)		2,102	12,640	
5	Post Retirement Benefits	(1,575)	(1,575)		87	521	
6	Premium Lighting Program Revenues	(600)	(600)		33	198	
7	Prepaid Franchise Fees	1,028	1,028		(57)	(340)	
8	Prepaid Insurance	(283)	(283)		16	94	
9	Rate Case Expense	802	802		(44)	(265)	
10	Repair Projects	(292,273)	(292,273)		16,075	96,669	
11	SJRPP Decommissioning	1,583	1,583		(87)	(524)	
12	SJRPP Deferred Interest	(3,302)	(3,302)		182	1,092	
13	Storm Recovery Securitization	83,977	83,977		(4,619)	(27,776)	
14	Unbilled Revenue FPSC	(71,278)	(71,278)		3,920	23,575	
15	Vacation Pay Accrual	645	645		(35)	(213)	
16	Bonus Depreciation Adjustment & Amortization	(199,488)	0		10,972	(3,840)	
17	TOTAL TEMPORARY DIFFERENCES	(987,375)	(787,887)		54,306	256,754	
18							
19	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
20	Equity AFUDC Depreciation	23,096	23,096				
21	Business Meals	2,306	2,306				
22	Non-Deductible Compensation	738	738				
23	AFUDC Income Statement Adjustment	(2,047)	(2,047)				
24	Fuel Tax Credit - Add back	0	100				
25	State Exemption	(5)	0				
26	TOTAL PERMANENT DIFFERENCES	24,088	24,193				
27							
28	ADJUSTMENTS TO DEFERRED TAXES						
29	Excess Deferred Taxes	0			(54)		
30							
31	STATE TAXABLE INCOME	552,488			54,252		
32	STATE INCOME TAX (5.5% OR APPLICABLE RATE)	30,387					
33							
34	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
35							
36	STATE INCOME TAX	30,387			54,252		



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_/\_\_/\_\_☐ Historical Test Year Ended \_\_/\_\_/\_\_

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 3)
1	FEDERAL TAXABLE INCOME		721,694				
2	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		252,593			258,754	
3							
4	ADJUSTMENTS TO DEFERRED TAXES						
5	Excess Deferred Taxes		0			(1,825)	
6							
7							
8	ADJUSTMENTS TO FEDERAL INCOME TAX						
9	Fuel Tax Credit		(100)			0	
10	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		(100)			(1,825)	
11							
12	FEDERAL INCOME TAX		252,493			254,929	
13							
14	ITC AMORTIZATION					(172)	
15						254,757	
16							
17							
18	NOTE:						
19	(A) SUMMARY OF INCOME TAX EXPENSE:						
20		FEDERAL	STATE	TOTAL			
21	CURRENT TAX EXPENSE	252,493	30,387	282,880			
22	DEFERRED INCOME TAXES	254,929	54,252	309,180			
23	INVESTMENT TAX CREDITS, NET	(172)	0	(172)			
24	TOTAL INCOME TAX PROVISION	507,249	84,638	591,888			
25							
26							
27							
28	TOTALS MAY NOT ADD DUE TO ROUNDING.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

☒ Historical Test Year Ended 12/31/11COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 4)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 4)
1	NET UTILITY OPERATING INCOME	1,387,229	1,387,229				
2	ADD INCOME TAX ACCOUNTS	632,146	632,146				
3	LESS INTEREST CHARGES (FROM C-23)	(B) 384,963	384,963				
4	TAXABLE INCOME PER BOOKS	1,634,412	1,634,412				
5	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
6	Book Depreciation	969,535	969,535		(53,324)	(320,674)	
7	Nuclear Fuel	146,597	146,597		(8,063)	(48,487)	
8	Equity AFUDC Depreciation	(19,506)	(19,506)		1,073	6,452	
9	Tax Depreciation	(2,766,531)	(2,766,531)		152,159	915,030	
10	Net Book/Tax Depreciation	(1,669,905)	(1,669,905)		91,845	552,321	
11	Abandonment of Glades County Coal Plant	6,818	6,818		(375)	(2,255)	
12	AFUDC Debt	(13,685)	(13,685)		753	4,526	
13	Amortization of Intangibles	(773)	(773)		43	256	
14	Bad Debt Expense	(9,452)	(9,452)		520	3,126	
15	Cable Injection	(1,335)	(1,335)		73	442	
16	Capital Gain Emission Allowance	(257)	(257)		14	85	
17	Computer Software	(43,098)	(43,098)		2,370	14,255	
18	Convertible ITC	(10,101)	(10,101)		556	3,341	
19	Basis Adjustment for Convertible ITC	5,050	5,050		(278)	(1,670)	
20	Cost of Removal	(107,995)	(107,995)		5,940	35,719	
21	Deferred Compensation	(2,714)	(2,714)		149	898	
22	Deferred Costs - Clauses	207,709	207,709		(11,424)	(68,700)	
23	Deferred Franchise Fee Revenues	7,414	7,414		(408)	(2,452)	
24	Deferred Income - Non-Current	(57)	(57)		3	19	
25	Depreciation Reserve Flowback	(186,964)	(186,964)		10,283	61,838	
26	Environmental Liability	(974)	(974)		54	322	
27	EPU Asset Retirements	(1,241)	(1,241)		68	410	
28	Extended Warranty	(123)	(123)		7	41	
29	FMPPA Settlement Agreement	(1,472)	(1,472)		81	487	
30	Fossil Dismantlement	3,417	3,417		(188)	(1,130)	
31	Franchise Fee Costs	(2,775)	(2,775)		153	918	
32	Gain Disposition of Property	6,386	6,386		(351)	(2,112)	
33	Gain on Sale of MIT Credits	1,331	1,331		(73)	(440)	
34	Injuries and Damages	(2,489)	(2,489)		137	823	
35	Interest Tax Deficiencies/Refunds	2,685	2,685		(148)	(888)	
36	Involuntary Conversion - Storm - Deferred Gain Reg Asset	(1,017)	(1,017)		56	336	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 4)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 4)
1	ITC Transition Depr Adj	(1,126)	(1,126)		62	372	
2	Litigation Reserve	149	149		(8)	(49)	
3	Loss on Recquired Debt, net	2,949	2,949		(162)	(975)	
4	Measurement and Verification Income	46	46		(3)	(15)	
5	Method Life CIAC	31,708	31,708		(1,744)	(10,487)	
6	Method Life CPI	58,687	58,687		(3,228)	(19,411)	
7	Mitigation Bank Gains	(7,779)	(7,779)		428	2,573	
8	Mixed Service Costs	(80,693)	(80,693)		4,438	26,689	
9	Non Ded Medical Contributions	(1,066)	(1,066)		59	353	
10	Nuclear Last Core Expense	4,776	4,776		(263)	(1,580)	
11	Nuclear M and S Inventory	1,072	1,072		(59)	(355)	
12	Nuclear Maintenance Reserve	(11,464)	(11,464)		631	3,792	
13	Nuclear Amortization - Regulatory Credit	(6,955)	(6,955)		383	2,300	
14	Nuclear COLA Payroll	(3,629)	(3,629)		200	1,200	
15	Nuclear License Payroll	(54)	(54)		3	18	
16	Nuclear R and E Costs	(2,100)	(2,100)		116	695	
17	Nuclear Radioactive Waste	(603)	(603)		33	199	
18	Nuclear Recovery Costs	(63,772)	(63,772)		3,507	21,093	
19	Over/Under Recovery - FREC	(1,133)	(1,133)		62	375	
20	Pension SFAS 87	(52,064)	(52,064)		2,864	17,220	
21	Post Retirement Benefits	(32,704)	(32,704)		1,799	10,817	
22	Premium Lighting Program Revenues	(553)	(553)		30	183	
23	Prepaid Franchise Fees	9,703	9,703		(534)	(3,209)	
24	Prepaid Insurance	(148)	(148)		8	49	
25	Prepaid State Motor Vehicle Taxes	48	48		(3)	(16)	
26	Rate Case Expense	539	539		(30)	(178)	
27	Repair Projects	(250,660)	(250,660)		13,786	82,906	
28	Savings/Warrant Reserve	(30)	(30)		2	10	
29	SJRPP Decommissioning	1,583	1,583		(87)	(524)	
30	SJRPP Deferred Interest	(3,302)	(3,302)		182	1,092	
31	Storm Recovery Securitization	74,682	74,682		(4,108)	(24,701)	
32	Storm - Regulatory Asset	(6,436)	(6,436)		354	2,129	
33	Unbilled Revenue FPSC	(65,185)	(65,185)		3,585	21,560	
34	Vacation Pay Accrual	(22,483)	(22,483)		1,237	7,436	
35	Welfare Capitalized	2,595	2,595		(143)	(858)	
36	Bonus Depreciation Adjustment & Amortization	1,226,498			(67,457)	23,610	
37	TOTAL TEMPORARY DIFFERENCES	(1,014,521)	(2,241,019)		55,799	764,827	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_

\_\_\_ Prior Year Ended \_\_/\_\_/\_\_

☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 4)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 4)
1	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
2	Equity AFUDC Depreciation	19,506	19,506				
3	Business Meals	1,708	1,708				
4	Non-Deductible Compensation	436	436				
5	IRS Audit Adjustment	225	225				
6	State Tax Deduction	0	(435)				
7	State Exemption	(5)	0				
8	TOTAL PERMANENT DIFFERENCES	21,870	21,440				
9							
10	ADJUSTMENTS TO DEFERRED TAXES						
11	Post Retirement Benefits	0				(86)	
12	Excess Deferred Taxes	0				(69)	
13		0				(135)	
14	STATE TAXABLE INCOME	641,761			55,664		
15	STATE INCOME TAX (5.5% OR APPLICABLE RATE)	35,297					
16							
17	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
18	Return to Provision	325			2,403		
19	Out of Period Adjustments	412			(223)		
20	IRS Settlement	32,709			(32,342)		
21	State Tax Payment	167					
22	TOTAL ADJUSTMENTS TO STATE INCOME TAX	33,613			(30,162)		
23							
24	STATE INCOME TAX	68,910			25,502		
25							
26	FEDERAL TAXABLE INCOME		(620,631)				
27	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		(217,221)				
28							
29	ADJUSTMENTS TO DEFERRED TAXES						
30	Post Retirement Benefits					(395)	
31	Excess Deferred Taxes					(2,313)	
32						(2,708)	
33	ADJUSTMENTS TO FEDERAL INCOME TAX						
34	Return to Provision		114,741			(114,486)	
35	Out of Period		(76)			112	
36	IRS Settlement		185,011			(189,293)	
37	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		299,676			(303,667)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

☐ Projected Test Year Ended   /  /  ☐ Prior Year Ended   /  /  ☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 120015-EI

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 4)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 4)
1	FEDERAL INCOME TAX		82,455			458,452	
2							
3	ITC AMORTIZATION					(3,173)	
4						455,279	
5							
6							
7	NOTES:						
8	(A) SUMMARY OF INCOME TAX EXPENSE:						
9		FEDERAL	STATE	TOTAL			
10	CURRENT TAX EXPENSE	82,455	68,910	151,365			
11	DEFERRED INCOME TAXES	458,452	25,502	483,954			
12	INVESTMENT TAX CREDITS, NET	(3,173)	0	(3,173)			
13	TOTAL INCOME TAX PROVISION	537,734	94,412	632,146			
14							
15	(B) Interest expense includes (\$26) of interest income related to FPL Recovery Funding LLC.						
16							
17	TOTALS MAY NOT ADD DUE TO ROUNDING.						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☒ HISTORICAL TEST YEAR ENDED 12/31/11

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

LINE NO.	(1) DESCRIPTION	(2) HISTORICAL BASE YEAR ENDED 12/31/2011 (\$000)	(3) TEST YEAR ENDED 12/31/2013 (\$000)
1	INTEREST ON LONG TERM DEBT	348,737	428,710
2			
3	AMORTIZATION OF LONG TERM DEBT	7,515	6,492
4			
5	INTEREST ON SHORT TERM DEBT	6,164	9,367
6			
7	INTEREST ON CUSTOMER DEPOSITS	34,616	30,846
8			
9	OTHER INTEREST EXPENSE	3,569	5,644
10			
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(15,612)	(26,175)
12			
13	TOTAL INTEREST EXPENSE	384,989	454,884
14			
15			
16			
17			
18			
19			
20	TOTALS MAY NOT ADD DUE TO ROUNDING.		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended     /    /    ☐ Historical Test Year Ended     /    /    

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

Line No.	(1)	(2) Amount	(3) Percent of Capital	(4) Cost Rate	(5) Weighted Cost
1	NOTE: NEXTERA ENERGY, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING 2013.				
2	Long Term Debt	\$	%	%	%
3	Short Term Debt				
4	Preferred Stock				
5	Common Equity				
6	Deferred Income Tax				
7	Investment Tax Credits				
8	Other (specify)				
9	Total	\$ <u>          </u>	<u>100.00%</u>		<u>          </u> %
10					
11					
12					
13					
14					
15					
16					
17	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			=	<u>          </u> %
18					
19					
20					
21					
22					
23					
24					
25					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:

☐ Projected Test Year Ended   /  /  ☐ Prior Year Ended   /  /  ☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1)	(2) Amount	(3) Percent of Capital	(4) Cost Rate	(5) Weighted Cost
1	NOTE: NEXTERA ENERGY, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, HAD NO OUTSTANDING DEBT DURING 2011.				
2	Long Term Debt	\$	%	%	%
3	Short Term Debt				
4	Preferred Stock				
5	Common Equity				
6	Deferred Income Tax				
7	Investment Tax Credits				
8	Other (specify)				
9	Total	\$	100.00%		%
10					
11					
12					
13					
14					
15					
16					
17	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			=	%
18					
19					
20					
21					
22					
23					
24					
25					

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	(1) Balance and Activity	(2) Protected (\$000)	(3) Unprotected (\$000)	(4) Total Excess/(Deficient) (\$000)
1				
2				
3				
4				
5	Balance at Beginning of the Historical Year	\$15,349	\$9,312	\$24,661
6	Historical Year Amortization	(989)	(1,393)	(2,382)
7				
8	Balance at Beginning of Historical Year + 1	14,360	7,919	22,279
9	Historical Year + 1 Amortization	(884)	(1,245)	(2,129)
10				
11	Balance at Beginning of Projected Test Year	13,476	6,674	20,150
12	Projected Test Year Amortization	(780)	(1,099)	(1,879)
13				
14	Balance at End of Projected Test Year	\$12,696	\$5,575	\$18,271
15				
16				
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the company's most recent consolidated  
Federal Income Tax Return, State Income Tax Return and  
most recent final IRS revenue agent's report.

Type of Data Shown:

☐ Projected Test Year Ended   /  /  ☐ Prior Year Ended   /  /  ☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line

No.

(1)

1 Florida Power & Light Company's (FPL) and its subsidiaries, income tax returns and the IRS revenue agent's report are proprietary confidential business  
2 information under Section 366.093, Florida Administrative Code, and Section 6103 of the Internal Revenue code. Provided that appropriate confidentiality  
3 arrangements are made, the income tax returns and most recent final IRS revenue agent's report for FPL and its subsidiaries will be made available for  
4 review at the Company's office located at 700 Universe Boulevard, Juno Beach, Florida 33408.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended     /    /    ☐ Historical Test Year Ended     /    /    

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

Line  
No.

(1)

- 1 Florida Power & Light Company (FPL) is a member of a consolidated group, NextEra Energy, Inc. and Subsidiaries, which files a consolidated Federal Income Tax Return.
- 2
- 3 The consolidated income tax is allocated to Florida Power & Light Company and its subsidiaries in accordance with the Internal Revenue code section 1552(a)(2), Reg. 1.1502-33(d)(2)(ii),
- 4 and a tax sharing agreement amount the members of the consolidated group. Under the tax sharing agreement, FPL and its subsidiaries are allocated income taxes on a separate
- 5 company basis. Therefore, the amount of tax allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated return.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES☐ Projected Test Year Ended   /  /  ☐ Prior Year Ended   /  /  ☒ Historical Test Year Ended 12/31/11

DOCKET NO.: 120015-EI

Witness: Kim Ousdahl

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1. For profit and loss purposes, which IRC section 1552						
2	method is used for tax allocation?						
3							
4	See response to Schedule C-27 for method used for tax allocation.						
5							
6	2. What tax years are open with the IRS?						
7							
8	Open tax years are from 2008.						
9							
10							
11	3. For the last three tax years, what dollars were paid to or						
12	received from the parent for federal income taxes?						
13		2008	2009	2010			
14		<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>			
15	Federal Income Tax Paid(Received)	\$138,149	\$110,033	\$138,559			
16							
17							
18							
19	4. How were the amounts in (3) treated?						
20							
21	The income tax payments are calculated on a separate company basis.						
22	These amounts are treated as payments of federal income taxes by Florida Power & Light Company.						
23							
24	5. For each of the last three years, what was the dollar amount of						
25	interest deducted on the parent ONLY tax return?						
26		2008	2009	2010			
27		<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>			
28	Interest deducted						
29							
30	No interest on debt reflected on parent ONLY tax return.						
31							
32							
33							
34							
35							
36							
37							
38							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES☐ Projected Test Year Ended \_\_/\_\_/\_\_☐ Prior Year Ended \_\_/\_\_/\_\_☒ Historical Test Year Ended 12/31/11

DOCKET NO.: 120015-EI

Witness: Kim Ousdahl

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
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6. Complete the following chart for the last three years:

Income (loss)

	Book Basis Year (\$000)			Tax Basis Year (1) (\$000)		
	2008	2009	2010	2008	2009	2010
Parent Only	(\$9,070)	(\$2,683)	\$26,499			
Applicant Only	\$789,346	\$831,187	\$944,594			
Total Group	\$1,639,486	\$1,615,498	\$1,957,109			
Total Group Excluding Parent & Applicant	\$859,210	\$786,994	\$986,016			

(1) As noted in MFR C-26, the tax returns on which this information appears are considered proprietary confidential business information under Section 366.093, Florida Statutes, and Section 6103 of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the requested data will be made available for review at the FPL Juno Beach office.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13  
☒ Prior Year Ended 12/31/12  
☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded (\$000)	Additions or (Retirements)	Depreciation and Amortization (\$000)	Net Book Value on Disposal Date (\$000)	Gain or (Loss) (\$000)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended 12/31/2010
1													
2	<u>ACCOUNT 407.410 - GAIN FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u>												
3													
4	ITEMS DO NOT MEET THRESHOLD		2009				-		-	-	-		
5	SANFORD PLANT BUFFER SALE		2010				342		-	342	1,769		
6	GENERAL OFFICE (GO) SALE		2011				56,752		(24,614)	32,138	3,790		
7	NONE		2012				-		-	-	-		
8	NONE		2013				-		-	-	-		
9	SUBTOTAL						57,094		(24,614)	32,480	5,559	-	-
10													
11													
12													
13													
14	<u>ACCOUNT 407.411 - GAIN FROM DISPOSITION OF AVIATION TRF TO NEE</u>												
15													
16	NONE		2009				-		-	-	-		
17	NONE		2010				-		-	-	-		
18	TRANSFER OF AIRCRAFT TO NEXTERA ENERGY INC.		2011				65,034		(31,572)	33,462	6,149		
19	NONE		2012				-		-	-	-		
20	NONE		2013				-		-	-	-		
21	SUBTOTAL						65,034		(31,572)	33,462	6,149	-	-
22													
23													
24													
25													
26	<u>ACCOUNT 411.630 - DEFERRED GAIN ON MITIGATION BANK</u>												
27													
28	MITIGATION PHS I GAIN ACTIVITY 2008		2009				11,318		-	11,318	1,135		
29	ITEM DOES NOT MEET THRESHOLD		2010				-		-	-	-		
30	ITEM DOES NOT MEET THRESHOLD		2011				-		-	-	-		
31	NONE		2012				-		-	-	-		
32	NONE		2013				-		-	-	-		
33	SUBTOTAL						11,318		-	11,318	1,135	-	-
34													
35													

Supporting Schedules:

Recap Schedules:

## FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_☐ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness: Kim Ousdahl

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided (P) or Received (R)	(4) Effective Contract Date	(5) Charge or Credit Amount (\$000)	(6) Acct. No. (See Note 3)	(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies (See Note 4)
1	NextEra Energy Resources, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(\$43,862)		(\$43,862)	
2	NextEra Energy Resources, LLC	Affiliate	Direct Charges R (see Note 2)	N/A	4,973		4,973	
3	FPL Energy Services, Inc.	Affiliate	Direct Charges P (see Note 1)	N/A	(686)		(686)	
4	FPL Energy Services, Inc.	Affiliate	Direct Charges R (see Note 2)	N/A	751		751	
5	FPL FiberNet, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(1,856)		(1,856)	
6	FPL FiberNet, LLC	Affiliate	P - Pole Attachment	1/1/2000	(1,179)		(1,179)	
7	FPL FiberNet, LLC	Affiliate	Direct Charges R (see Note 2)	N/A	6,304		6,304	
8	NextEra Energy, Inc.	Parent	Direct Charges P (see Note 1)	N/A	(6,710)		(6,710)	
9	Palms Insurance Company, LTD	Affiliate	Direct Charges P (see Note 1)	N/A	(6,232)		(6,232)	
10	Palms Insurance Company, LTD	Affiliate	Direct Charges R (see Note 2)	N/A	10,161		10,161	
11	Lone Star Transmission, LLC	Affiliate	Direct Charges P (see Note 1)	11/15/2011	(362)		(362)	
12	New Hampshire Transmission, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(343)		(343)	
13	NextEra Energy Resources	Affiliate	Service Fees P (see Note 1)	N/A	(13,785)		(13,785)	
14	NextEra Energy Resources	Affiliate	AMF P (see Note 1)	N/A	(69,990)	922	(69,990)	
15	FPL Energy Services, Inc.	Affiliate	AMF P (see Note 1)	N/A	(1,475)	922	(1,475)	
16	FPL FiberNet, LLC	Affiliate	AMF P (see Note 1)	N/A	(2,790)	922	(2,790)	
17	NextEra Energy, Inc.	Parent	AMF P (see Note 1)	N/A	(268)	922	(268)	
18	NextEra Energy Transmission, LLC	Affiliate	AMF P (see Note 1)	N/A	(133)	922	(133)	
19	Lone Star Transmission, LLC	Affiliate	AMF P (see Note 1)	N/A	(814)	922	(814)	
20	New Hampshire Transmission, LLC	Affiliate	AMF P (see Note 1)	N/A	(91)	922	(91)	
21								
22	Notes:							
23	1) Services provided by the Utility primarily include accounting, auditing, communications, computer services, consulting, engineering, fleet operational support, facilities management, financial,							
24	general management and administrative, labor relations, legal services, marketing, materials management, payroll processing, printing and duplicating, procurement, recruiting and security.							
25								
26	2) Amounts above are for services received by the Utility primarily for project management, insurance programs, and provision of fiber optic telecommunications services.							
27								
28	3) Actuals will be charged to various O&M and Capital accounts.							
29								
30	4) Allocable charges between the utility and the parent and the affiliates (AMF) are allocated by applying specific drivers or the Massachusetts Formula to the allocable cost pools.. Other							
31	allocation methods are used for specific services (Service Fees) that benefit specific affiliates (e.g. number of Nuclear Units for support to NextEra Resources Nuclear plant operations).							
32	Other charges are charged directly (Direct Charges) at the higher of fully loaded cost or market.							
33								
34	5) The above amounts do not include transactions related to the funding of shared benefit plans or the funding for the tax sharing agreement.							

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended    /   /   ☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

Line

No. (1)

1 SEE ATTACHMENT 1, FPL'S MOST RECENTLY FILED DIVERSIFICATION REPORT.

2

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## FLORIDA PUBLIC SERVICE COMMISSION SIGNATURE PAGE

I certify that I am the responsible accounting officer of

### FLORIDA POWER & LIGHT COMPANY;

That I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from January 1, 2010 to December 31, 2010, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083 or s. 775.084.

April 29, 2011  
Date

Signed: Kim Ousdahl  
Signature

Kim Ousdahl  
Name

Vice President, Controller and Chief Accounting Officer  
Title

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

For each Director & Officer of the Company, list the principal occupation or business affiliation & all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

**OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY**

**Lewis Hay, III (Director and Chairman of the Board)**

NextEra Energy Capital Holdings, Inc., Director, President and Chief Executive Officer  
NextEra Energy Foundation, Inc., Chairman of the Board and Director  
NextEra Energy Maine, LLC, Chairman of the Board  
NextEra Energy Resources, LLC, Chairman  
NextEra Energy, Inc., Director, Chairman and Chief Executive Officer  
Turner Foods Corporation, Director  
Capital One Financial Corporation, Director  
Edison Electric Institute, Director  
Harris Corporation, Director  
Institute of Nuclear Power Operators, Director

**James L. Robo (Director)**

Contra Costa Capital, LLC, Vice President  
FPL Investments, LLC, Director, President  
Inventus Holdings, LLC, President  
NextEra Energy Capital Holdings, Inc., Director, Vice President  
NextEra Energy Foundation, Inc., Director  
NextEra Energy, Inc., President and Chief Operating Officer  
JB Hunt Transport, Inc., Director

**Armando J. Olivera (Director, President and Chief Executive Officer)**

BXR, LLC, President  
NextEra Energy Foundation, Inc., Director, President and Treasurer  
Cornell University, Trustee  
Enterprise Florida, Inc., Director  
Florida Council of 100, Member  
Florida Reliability Council, Director  
NICOR Gas, Inc., Director  
Southeast Electric Exchange, Chairman  
The Association of Edison Illuminating Companies ("AEIC"), Board Member

**Armando Pimentel, Jr. (Director, Executive Vice President, Finance & Chief Financial Officer)**

Contra Costa Capital, LLC, Vice President  
FPL Recovery Funding LLC, President  
Inventus Holdings, LLC, Vice President  
NextEra Energy Capital Holdings, Inc., Director, Senior Vice President, Finance & Chief Financial Officer  
NextEra Energy, Inc., Executive Vice President, Finance & Chief Financial Officer  
Palms Insurance Company Limited, George Town, Cayman Islands, Director  
Pipeline Funding Company, President

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**Antonio Rodriguez (Director, Executive Vice President, Power Generation Division)**

ESI Northeast Energy LP, LLC, President  
FPL Energy Virginia Power Services, Inc., Director, President  
FPL Historical Museum, Inc., Director and President  
NextEra Canadian Operating Services, Inc., Director, President  
NextEra Energy Operating Services, Inc., Director and President  
NextEra Energy, Inc., Executive Vice President, Power Generation Division  
Hispanic Chamber of Commerce-Palm Beach County, Director

**Robert L. McGrath (Executive Vice President, Engineering, Construction & Corporate Services)**

FPL Energy Callahan Wind GP, LLC, Vice President  
FPL Energy MH700, LLC, Vice President  
NextEra Energy Resources, LLC, Vice President  
NextEra Energy, Inc., Executive Vice President, Engineering, Construction & Corporate Services

**Manoochehr K. Nazar (Executive Vice President, Nuclear and Chief Nuclear Officer)**

NextEra Energy Duane Arnold, LLC, Vice President  
NextEra Energy Point Beach, LLC, Vice President  
NextEra Energy Seabrook, LLC, Senior Vice President and Nuclear Chief Operating Officer  
NextEra Energy, Inc., Executive Vice President, Nuclear Division and Chief Nuclear Officer

**Charles E. Sieving (Executive Vice President)**

NextEra Energy Foundation, Inc., Director  
NextEra Energy, Inc., Executive Vice President and General Counsel, Assistant Secretary

**Eric E. Silagy (Senior Vice President, Regulatory and State Governmental Affairs)**

None

**Adalberto Alfonso (Vice President, Distribution-Transition – until 12/31/2010)**

None

**Richard L. Anderson (Vice President, St. Lucie Nuclear Power Plant)**

None

**Alissa E. Ballot (Vice President & Corporate Secretary)**

Alandco I, Inc., Secretary  
Alandco Inc., Secretary  
Alandco/Cascade, Inc., Secretary  
FPL Energy Services II, Inc., Secretary  
FPL Energy Services, Inc., Secretary  
FPL Enersys, Inc., Secretary  
FPL FiberNet, LLC, Secretary  
FPL Services, LLC, Secretary  
Inventus Holdings, LLC, Secretary  
NextEra Energy Capital Holdings, Inc., Secretary  
NextEra Energy Foundation, Inc., Secretary  
NextEra Energy, Inc., Vice President & Corporate Secretary

**Affiliation of Officers & Directors**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

**Robert E. Barrett, Jr. (Vice President, Finance)**

None

**Deborah H. Caplan (Vice President, Integrated Supply Chain)**

None

**Lakshman Charanjiva (Vice President and Chief Information Officer)**

None

**Timothy Fitzpatrick (Vice President, Marketing & Communications)**

FPL Historical Museum, Inc., Director

**Sam A. Forrest (Vice President, Energy Marketing & Trading)**

FPL Energy Services, Inc., Director and President  
FPL Energy Enersys, Inc., Director and President  
FPL ReadPower, LLC, President  
FPL Services, LLC, President

**Paul W. Hamilton (Vice President, State Legislative Affairs)**

None

**G. Keith Hardy (Vice President, Distribution)**

None

**James P. Higgins (Vice President, Tax)**

BAC Investments Corp., Director  
BXR, LLC, Treasurer  
EMB Investments, Inc., Director, Vice President  
FPL Energy Virginia Funding Corporation, Director  
FPLE Global Asset Holdings B.V., Managing Director  
KPB Financial Corp., Director, Vice President  
NextEra Energy Capital Holdings, Inc., Vice President  
NextEra Energy Equipment Leasing, LLC, Vice President  
NextEra Energy, Inc., Vice President, Tax  
Northern Cross Investments, Inc., Director  
Square Lake Holdings, Inc., Director  
Sullivan Street Investments, Inc., Director  
West Boca Security, Inc., Director, Vice President  
Trailwood Homeowners Association, Inc., Director, Treasurer

**Terry O. Jones (Vice President, Nuclear Power Upgrade)**

None

**James A. Keener (Vice President, Power Generation Technical Services)**

None

Affiliation of Officers & Directors

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

**Roxane Kennedy (Vice President, Power Generation Operations)**

None

**Abdollah Khanpour (Vice President, Nuclear Engineering Support)**

None

**Michael W. Kiley (Vice President, Turkey Point Nuclear Power Plant)**

Dominion Power Nuclear Safety Committee, Committee Member

**Randall R. LaBauve (Vice President, Environmental Services)**

Audubon of Florida Board of Directors, Board Member

**R. Wade Litchfield (Vice President & General Counsel)**

FPL Recovery Funding LLC, Manager and Assistant Secretary

**Susan A. Melians (Vice President, Human Resources and Assistant Secretary)**

American Red Cross- Greater Palm Beach County, Director

**Manny Miranda (Vice President, Transmission and Substation)**

Nova Southeastern University School of Business, Member-Board of Governors  
North American Transmission Forum, Member

**Kimberly Ousdahl (Vice President, Controller and Chief Accounting Officer)**

None

**Pamela M. Rauch (Vice President, Corporate & External Affairs)**

BXR, LLC, Vice President and Secretary  
BizPac of Palm Beach County, Board Member  
Economic Council of Palm Beach County, Council Member  
Florida Chamber Foundation, Board Member  
Jupiter Inlet Beach Club, Vice President  
Palm Beach Zoo, Board Member

**Marlene Santos (Vice President, Customer Service)**

None

**Gene F. St. Pierre (Vice President, Fleet Support)**

None

**Michael M. Wilson (Vice President, Governmental Affairs – Federal)**

NextEra Energy, Inc., Vice President, Governmental Affairs - Federal  
Nature's Partners, a non-profit energy education organization, Director  
Center for Clean Air Policy, Director

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**William L. Yeager (Vice President, Engineering and Construction)**

Algona Wind Energy, LLC, Vice President  
Ashtabula Wind III, LLC, Vice President  
Baldwin Wind Holdings, LLC, Vice President  
Baldwin Wind, LLC, Vice President  
Beacon Solar, LLC, Vice President  
Black Horse Wind, LLC, Vice President  
Blythe Energy, LLC, Vice President  
Coyote Wind, LLC, Vice President  
Crowned Ridge Wind Energy Center, LLC, Vice President  
Crowned Ridge Wind II, LLC, Vice President  
Day County Wind II, LLC, Vice President  
Day County Wind, LLC, Vice President  
EFB Constructors, LLC, Vice President  
Elk City II Wind, LLC, Vice President  
Ensign Wind, LLC, Vice President  
Evacuacion Valdecaballeros, S.L., Director  
Fortuna GP, Inc., Vice President  
FPL Energy Montezuma Wind, LLC, Vice President  
FPL Energy Natural Gas Holdings, LLC, Vice President  
FPL Energy Texas Wind Marketing GP, LLC, Vice President  
Gateway Energy Center, LLC, Vice President  
Genesis Solar Holdings, LLC, Vice President  
Genesis Solar, LLC, Vice President  
Hatch Solar Energy Center I LLC, Vice President  
Hyde County Wind, LLC, Vice President  
Lamar Power Partners II, LLC, Vice President  
Lee North, LLC, Vice President  
Lone Star Transmission, LLC, Vice President  
Lucerne Solar, LLC, Vice President  
Mantua Creek Solar, LLC, Vice President  
McCoy Solar, LLC, Vice President  
Minco Wind, LLC, Vice President  
Moore Solar, Inc., Vice President  
Mount Miller LP, Inc., Vice President  
NextEra Energy Canada, ULC, Vice President  
NextEra Energy Honey Creek Wind, LLC, Vice President  
NextEra Energy Montezuma II Wind, LLC, Vice President  
NextEra Energy Point Beach, LLC, Vice President  
NextEra Energy Resources, LLC, Assistant Secretary  
North Sky River Energy, LLC, Vice President  
Oliver Wind III, LLC, Vice President  
Osborn Wind Energy, LLC, Vice President  
Paradise Solar Urban Renewal, L.L.C., Vice President  
Perrin Ranch Wind, LLC, Vice President  
Red Mesa Wind, LLC, Vice President  
Rough Rider Wind I, LLC, Vice President

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**William L. Yeager (continued)**

Sentry Solar, LLC, Vice President  
Sombra Solar, Inc., Vice President  
Sonoran Solar Energy I, LLC, Vice President  
Sonoran Solar Energy, LLC, Vice President  
Southwest Solar Holdings, LLC, Vice President  
St. Clair Holding, Inc., Vice President  
Sunnee Solar, LLC, Vice President  
Sunrise Solar, LLC, Vice President  
Thunderhead Lake Wind, LLC, Vice President  
Tuscola Bay Wind, LLC, Vice President  
Vansycle III Wind, LLC, Vice President  
Vasco Winds, LLC, Vice President  
West Fry Wind Energy, LLC, Vice President  
White Oak Energy Holdings, LLC, Vice President

**Paul I. Cutler (Treasurer, Assistant Secretary)**

Alandco I, Inc., Treasurer  
Alandco Inc., Treasurer  
Alandco/Cascade, Inc., Treasurer  
Alternative Capital Resources Holdings I, LLC, Vice President and Assistant Treasurer  
Alternative Capital Resources I, LLC, Vice President and Assistant Treasurer  
Aquila Holdings LP, ULC, Vice President  
Aquila LP, ULC, Vice President  
Ashtabula Wind, LLC, Vice President and Assistant Treasurer  
Backbone Mountain Windpower LLC, Vice President and Treasurer  
Backbone Mountain Windpower LLC, Vice President, Treasurer and Executive Manager  
Backbone Windpower Holdings, LLC, Vice President, Treasurer and Executive Manager  
Badger Windpower, LLC, Vice President, Treasurer and Member of Executive Managers  
Baldwin Wind Holdings, LLC, Vice President  
Bayswater Peaking Facility, LLC, Vice President and Treasurer  
Bison Wind Holdings, LLC, Vice President, Treasurer and Executive Manager  
Bison Wind Investments, LLC, Vice President, Treasurer and Executive Manager  
Bison Wind Portfolio, LLC, Vice President, Treasurer and Executive Manager  
Bison Wind, LLC, Vice President, Treasurer and Executive Manager  
Butler Ridge Wind Energy Center, LLC, Vice President  
Calhoun Power Company Holdings, LLC, Vice President  
Calhoun Power Company I, LLC, Vice President  
Central States Wind Holdings, LLC, Vice President  
Central States Wind, LLC, Vice President  
Colonial Penn Capital Holdings, Inc., Director, Vice President and Treasurer  
Conestogo Wind, ULC, Vice President  
Crystal Lake Wind II Funding, LLC, Vice President  
Crystal Lake Wind, LLC, Vice President and Assistant Treasurer  
Diablo Winds, LLC, Vice President  
Doswell I, LLC, Treasurer  
Elk City II Wind Holdings, LLC, Vice President and Treasurer  
Elk City Wind Holdings, LLC, Vice President and Treasurer  
Endeavor Wind II, LLC, Vice President  
Endeavor Wind, LLC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**Paul I. Cutler (continued)**

ESI Doswell GP, LLC, Treasurer  
ESI Energy, LLC, Treasurer  
ESI LP, LLC, Treasurer  
ESI Mojave LLC, Vice President  
ESI Vansycle GP, Inc., Vice President and Treasurer  
ESI Vansycle LP, Inc., Vice President and Treasurer  
ESI West Texas Energy LP, LLC, Vice President, Treasurer and Member of Executive Managers  
ESI West Texas Energy, Inc., Vice President and Treasurer  
Florida Power & Light Company Trust II, Administrative Trustee  
FPL Energy American Wind Holdings, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy American Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Burleigh County Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Cowboy Wind, LLC, Vice President and Treasurer  
FPL Energy Hancock County Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Horse Hollow Wind II, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Maine Hydro LLC, Vice President and Executive Manager  
FPL Energy Marcus Hook LLC, Vice President  
FPL Energy MH700, LLC, Vice President  
FPL Energy Morwind, LLC, Vice President  
FPL Energy National Wind Holdings, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy National Wind Investments, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy National Wind Portfolio, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy National Wind, LLC, Vice President and Treasurer  
FPL Energy National Wind, LLC, Executive Manager  
FPL Energy New Mexico Holdings, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy New Mexico Wind Financing, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy New Mexico Wind Holdings II, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy New Mexico Wind II, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy New Mexico Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy New York, LLC, Vice President and Treasurer  
FPL Energy North Dakota Wind II, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy North Dakota Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Oklahoma Wind Finance, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Oklahoma Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Post Wind GP, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Post Wind LP, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Rockaway Peaking Facilities, LLC, Vice President  
FPL Energy SEGS III-VII GP, LLC, Vice President  
FPL Energy SEGS III-VII LP, LLC, Vice President  
FPL Energy Services II, Inc., Treasurer and Assistant Secretary  
FPL Energy Services, Inc., Treasurer  
FPL Energy Sooner Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy South Dakota Wind, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Stateline Holdings, L.L.C., Vice President and Treasurer  
FPL Energy Stateline II Holdings, LLC, Vice President and Treasurer  
FPL Energy Stateline II, Inc., Vice President and Treasurer  
FPL Energy Texas Wind GP, LLC, Vice President and Treasurer  
FPL Energy Tyler Texas LP, LLC, Vice President and Treasurer  
FPL Energy Upton Wind I, LLC, Vice President  
FPL Energy Upton Wind II, LLC, Vice President



**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**Paul I. Cutler (continued)**

FPL Energy Upton Wind III, LLC, Vice President  
FPL Energy Upton Wind IV, LLC, Vice President  
FPL Energy Vansycle L.L.C., Vice President  
FPL Energy Waymart GP, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Waymart LP, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Wind Financing, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Wind Funding Holdings, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Wind Funding, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Energy Wyoming, LLC, Vice President, Treasurer and Member of Executive Managers  
FPL Enersys, Inc., Treasurer and Assistant Secretary  
FPL FiberNet, LLC, Treasurer  
FPL Group Capital Trust I, Administrative Trustee  
FPL Group Capital Trust II, Administrative Trustee  
FPL Group Capital Trust III, Administrative Trustee  
FPL Group Holdings 1, Inc., Treasurer  
FPL Group Holdings 2, Inc., Treasurer  
FPL Group Resources Bahamas Asset Holdings, LTD., Treasurer  
FPL Group Resources Bahamas Micro Pipeline, LTD., Treasurer  
FPL Group Resources Bahamas Micro Terminal, LTD., Treasurer  
FPL Group Resources Bahamas One, LTD., Treasurer  
FPL Group Resources Bahamas Three, LTD., Treasurer  
FPL Group Resources Bahamas Two, LTD., Treasurer  
FPL Group Resources Marketing Holdings, LLC, Treasurer  
FPL Group Resources, LLC, Treasurer  
FPL Group Trust I, Administrative Trustee  
FPL Group Trust II, Administrative Trustee  
FPL Historical Museum, Inc., Vice President and Assistant Secretary  
FPL Holdings Inc, Director, Vice President and Treasurer  
FPL Investments, LLC, Treasurer and Controller  
FPL REDI-POWER, LLC, Treasurer  
FPL Recovery Funding LLC, Treasurer and Manager  
FPL Services, LLC, Treasurer  
Green Ridge Power LLC, Vice President  
Green Ridge Services LLC, Vice President  
Hawkeye Power Partners, LLC, Member, Executive Managers  
Heartland Wind Funding, LLC, Vice President and Assistant Treasurer  
Heartland Wind Holding II, LLC, Vice President and Assistant Treasurer  
Heartland Wind Holding, LLC, Vice President and Assistant Treasurer  
Heartland Wind II, LLC, Vice President and Assistant Treasurer  
Heartland Wind, LLC, Vice President and Assistant Treasurer  
High Majestic Wind Energy Center, LLC, Vice President  
High Winds, LLC, Vice President, Treasurer and Member, Board of Managers  
HWFII, LLC, Vice President and Assistant Treasurer  
Inventus Holdings, LLC, Treasurer  
Jamaica Bay Peaking Facility, LLC, Vice President and Treasurer  
Lake Benton Power Partners II, LLC, Member  
Langdon Wind, LLC, Vice President and Assistant Treasurer  
Legacy Renewables Holdings, LLC, Vice President and Member, Board of Managers  
Legacy Renewables, LLC, Vice President and Member, Board of Managers  
Lone Star Wind Holdings, LLC, Vice President and Member, Board of Managers  
Lone Star Wind, LLC, Vice President and Member, Board of Managers

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**Paul I. Cutler (continued)**

Mantua Creek Solar, LLC, Vice President  
Meyersdale Windpower LLC, Vice President, Treasurer and Executive Manager  
Mill Run Windpower LLC, Vice President  
Mojave Holdings, LLC, Vice President  
Moore Solar, Inc., Vice President  
Mount Copper GP, Inc., Vice President  
Mount Miller LP, Inc., Vice President  
Mountain Prairie Wind Holdings, LLC, Vice President  
Mountain Prairie Wind, LLC, Vice President  
NAPS Wind, LLC, Vice President  
NextEra Energy Canada, ULC, Vice President  
NextEra Energy Canadian Operating Services, Inc., Vice President  
NextEra Energy Capital Holdings, Inc., Director, Vice President, Treasurer and Assistant Secretary  
NextEra Energy Equipment Leasing, LLC, Treasurer  
NextEra Energy Resources, LLC, Treasurer  
NextEra Energy, Inc., Treasurer and Assistant Secretary  
NextEra FiberNet, LLC, Treasurer  
Northern Frontier Wind Funding, LLC, Vice President and Executive Manager  
Northern Frontier Wind, LLC, Vice President  
Pacific Power Investments, LLC, Vice President and Member, Board of Managers  
Palms Insurance Company, Limited, Director, Treasurer  
Paradise Solar Urban Renewal, L.L.C., Vice President  
Peace Garden Wind Funding, LLC, Vice President and Treasurer  
Peace Garden Wind Holdings, LLC, Vice President and Treasurer  
Peace Garden Wind, LLC, Vice President and Treasurer  
Pennsylvania Windfarms, LLC, Vice President  
Pipeline Funding Company, LLC, Vice President and Treasurer  
Pipeline Funding, LLC, Vice President and Treasurer  
Praxis Group, Inc., Treasurer  
Pubnico Point GP, Inc., Vice President  
Pubnico Point Wind Farm Inc., Vice President  
Sky River LLC, Vice President  
Sombra Solar, Inc., Vice President  
Somerset Windpower LLC, Vice President  
South Texas Gen-Tie Holding, LLC, Vice President  
South Texas Gen-Tie, LLC, Vice President  
Southwest Solar Holdings, LLC, Vice President  
St. Clair Holding, Inc., Vice President  
Story Wind, LLC, Vice President and Assistant Treasurer  
Sunrise Solar Holding, LLC, Vice President  
Sunrise Solar, LLC, Vice President  
Turner Foods Corporation, Treasurer  
Victory Garden Phase IV, LLC, Vice President  
Wessington Wind Energy Center, LLC, Vice President  
West Texas Wind, LLC, Vice President  
White Pine Hydro Holdings, LLC, Vice President and Executive Manager  
White Pine Hydro Investments, LLC, Vice President and Executive Manager  
White Pine Hydro Portfolio, LLC, Vice President and Executive Manager  
White Pine Hydro, LLC, Vice President and Executive Manager  
Wild Prairie Wind Holdings, LLC, Vice President  
Wild Prairie Wind, LLC, Vice President  
Wilton Wind Holdings, LLC, Vice President and Treasurer

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**M. Beth Farr (Assistant Controller)**

NextEra Energy, Inc., Assistant Controller

**Frank V. Isabella (Assistant Controller)**

Alandco Inc., Assistant Controller  
Alandco I, Inc., Assistant Controller  
Alandco/Cascade, Inc., Assistant Controller  
ESI Energy, LLC, Assistant Secretary  
NextEra Energy Capital Holdings, Inc., Assistant Controller  
FPL Group International, Inc., Assistant Controller  
NextEra Energy, Inc., Assistant Controller

**Daisy Jacobs (Assistant Controller)**

NextEra Energy, Inc., Assistant Controller

**Pierre E. Azzi (Assistant Secretary)**

NextEra Energy Capital Holdings, Inc., Assistant Secretary  
NextEra Energy Equipment Leasing, LLC, Assistant Secretary  
NextEra Energy, Inc., Assistant Secretary

**Charles Friedlander (Assistant Secretary)**

NextEra Energy Capital Holdings, Inc., Assistant Secretary  
NextEra Energy Equipment Leasing, LLC, Secretary  
NextEra Energy, Inc., Assistant Secretary  
Pipeline Funding Company, LLC, Secretary

**Amy Black (Assistant Treasurer)**

Blythe Energy Acquisitions, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Blythe Energy, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
FPL Energy Blythe, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Mount Miller GP, Inc., Assistant Secretary  
Mount Miller Holdco, Inc., Assistant Secretary  
NextEra Energy Capital Holdings, Inc., Assistant Treasurer  
NextEra Energy, Inc., Assistant Treasurer

**Joaquin E. Leon (Assistant Secretary)**

NextEra Energy, Inc., Assistant Secretary  
United Home Care Services, Inc., a Florida non-profit corporation & United Way Agency, Director

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**Judith J. Kahn (Assistant Treasurer)**

BAC Investment Corp., Director, Treasurer  
Contra Costa Capital, LLC, Treasurer  
EMB Investments, Inc., Director, Treasurer  
FPL Energy American Wind Holdings, LLC, Assistant Treasurer  
FPL Energy American Wind, LLC, Assistant Treasurer  
FPL Energy Rockaway Peaking Facilities, LLC, Treasurer  
FPL Energy Virginia Funding Corporation, Director, Treasurer  
FPL Energy Wind Funding, LLC, Assistant Treasurer  
FPL Group Capital Trust I, Administrative Trustee  
KPB Financial Corp., Director, Treasurer  
Kramer Junction Solar Funding, LLC, Treasurer  
NextEra Energy Duane Arnold, LLC, Assistant Treasurer  
NextEra Energy Point Beach, LLC, Assistant Treasurer  
NextEra Energy Seabrook, LLC, Assistant Treasurer  
NextEra Energy, Inc., Assistant Treasurer and Assistant Secretary  
Northern Cross Investments, Inc., Director, Treasurer  
Pacific Power Investments, LLC, Treasurer  
Square Lake Holdings, Inc., Director, Treasurer  
Sullivan Street Investments, Inc., Director, Treasurer  
West Boca Security, Inc., Director, Treasurer

**Andrew D. Kushner (Assistant Treasurer)**

Ashtabula Wind II, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Ashtabula Wind III, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Ashtabula Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Baldwin Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Baldwin Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Blythe Energy, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Butler Ridge Wind Energy Center, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Calhoun Power Company I, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Central States Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Central States Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Crystal Lake Wind II Funding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Crystal Lake Wind II, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Crystal Lake Wind III, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Crystal Lake Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Day County Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Elk City II Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Elk City II Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Elk City Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Elk City Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Endeavor Wind II, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Endeavor Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Ensign Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
FPL Energy Vansycle L.L.C., Vice President, Assistant Treasurer and Assistant Secretary  
FPL Group Capital Trust I, Administrative Trustee  
Garden Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Genesis Solar Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Genesis Solar, LLC, Vice President, Assistant Treasurer and Assistant Secretary

**Affiliation of Officers & Directors**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

**Andrew D. Kushner (continued)**

Heartland Wind Funding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Heartland Wind Holding II, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Heartland Wind Holding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Heartland Wind II, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Heartland Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
High Majestic Wind Energy Center, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
HWFII, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Langdon Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Lucerne Solar, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Mantua Creek Solar, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
McCoy Solar, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Minco Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Minco Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Mountain Prairie Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Mountain Prairie Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
NextEra Energy Capital Holdings, Inc., Assistant Treasurer and Assistant Secretary  
NextEra Energy, Inc., Assistant Treasurer  
Northern Colorado Wind Energy, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Northern Colorado Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Northern Frontier Wind Holding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Osceola Windpower II, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Osceola Windpower, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Paradise Solar Urban Renewal, L.L.C., Vice President, Assistant Treasurer and Assistant Secretary  
Peace Garden Wind Funding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Peace Garden Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Peace Garden Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Perrin Ranch Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Pipeline Funding Company, LLC, Assistant Treasurer  
Sentry Solar, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Sonoran Solar Energy I, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Sonoran Solar Energy, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
South Texas Gen-Tie Holding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
South Texas Gen-Tie, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Southwest Solar Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Story Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Sunrise Solar Holding, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Sunrise Solar, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Wessington Wind Energy Center, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
West Texas Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Wild Prairie Wind Holdings, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Wild Prairie Wind, LLC, Vice President, Assistant Treasurer and Assistant Secretary  
Wilton Wind II, LLC, Vice President, Assistant Treasurer and Assistant Secretary

**Nicholas A. Vlisides (Assistant Treasurer)**

NextEra Energy Capital Holdings, Inc., Assistant Treasurer  
NextEra Energy, Inc.

**Business Contracts with Officers, Directors and Affiliates**

**Florida Power & Light Company**

**For the Year Ended December 31, 2010**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: \* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			
<p>Note: The above listing excludes contributions, payments to educational institutions, hospitals and industry associations and other dues. See pages 454 through 463 for disclosure of diversification activity.</p>			

**Reconciliation of Gross Operating Revenues  
Annual Report versus Regulatory Assessment Fee Return**

**Company:** Florida Power & Light Company

**For the Year Ended December 31, 2010**

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$9,812,194,071		\$9,812,194,071	\$9,812,194,071		\$9,812,194,071	\$0
2	Sales for Resale (447)	163,854,981	163,854,981	0	\$163,854,981	163,854,981	0	0
3	Total Sales of Electricity	9,976,049,052	163,854,981	9,812,194,071	\$9,976,049,052	163,854,981	9,812,194,071	0
4	Provision for Rate Refunds (449.1)	(11,662,560)	0	(11,662,560)	(\$11,662,560)	0	(11,662,560)	0
5	Total Net Sales of Electricity	9,964,386,492	163,854,981	9,800,531,511	\$9,964,386,492	163,854,981	9,800,531,511	0
6	Total Other Operating Revenues (450-456)	517,632,439	34,713,603	482,918,836	\$517,632,439	34,713,603	482,918,836	(0)
7	Other (Specify)							
8	Storm Recovery Bond/Tax Charges-RAF Exclusion	0	0	0	0	101,636,424	(101,636,424)	101,636,424
9								
10	<b>Total Gross Operating Revenues</b>	<b>\$10,482,018,931</b>	<b>\$198,568,583</b>	<b>\$10,283,450,347</b>	<b>\$10,482,018,931</b>	<b>\$300,205,007</b>	<b>\$10,181,813,923</b>	<b>\$101,636,424</b>
<b>Notes:</b> The difference is due to Storm Recovery Revs which are adjustments to Gross Operating Revenues on the return and are not subject to Regulatory Assessment Fees.								

P  
a  
g  
e  
4  
5  
3

**FLORIDA PUBLIC SERVICE COMMISSION**

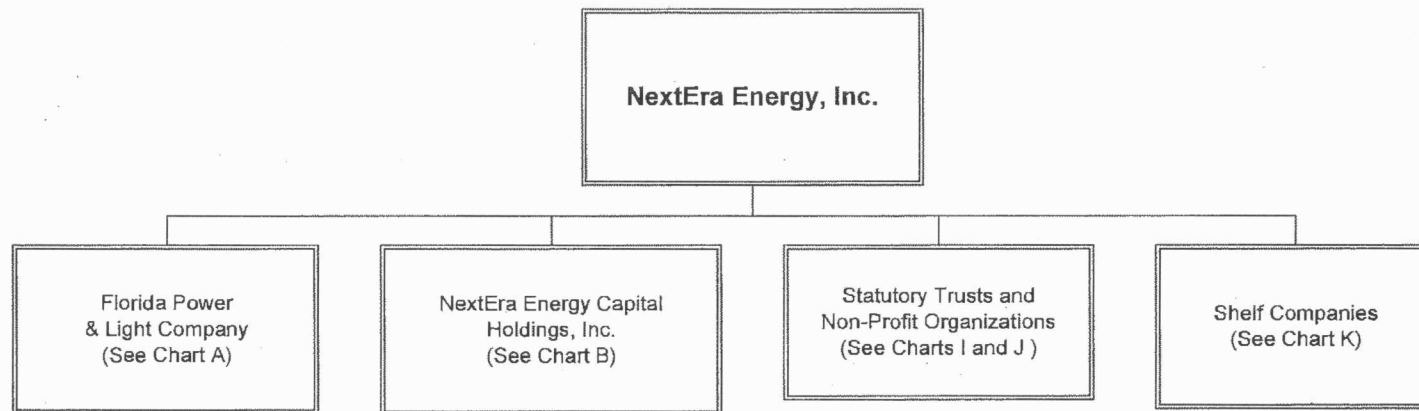
**DIVERSIFICATION REPORT**

**FLORIDA POWER & LIGHT COMPANY**

**2010**

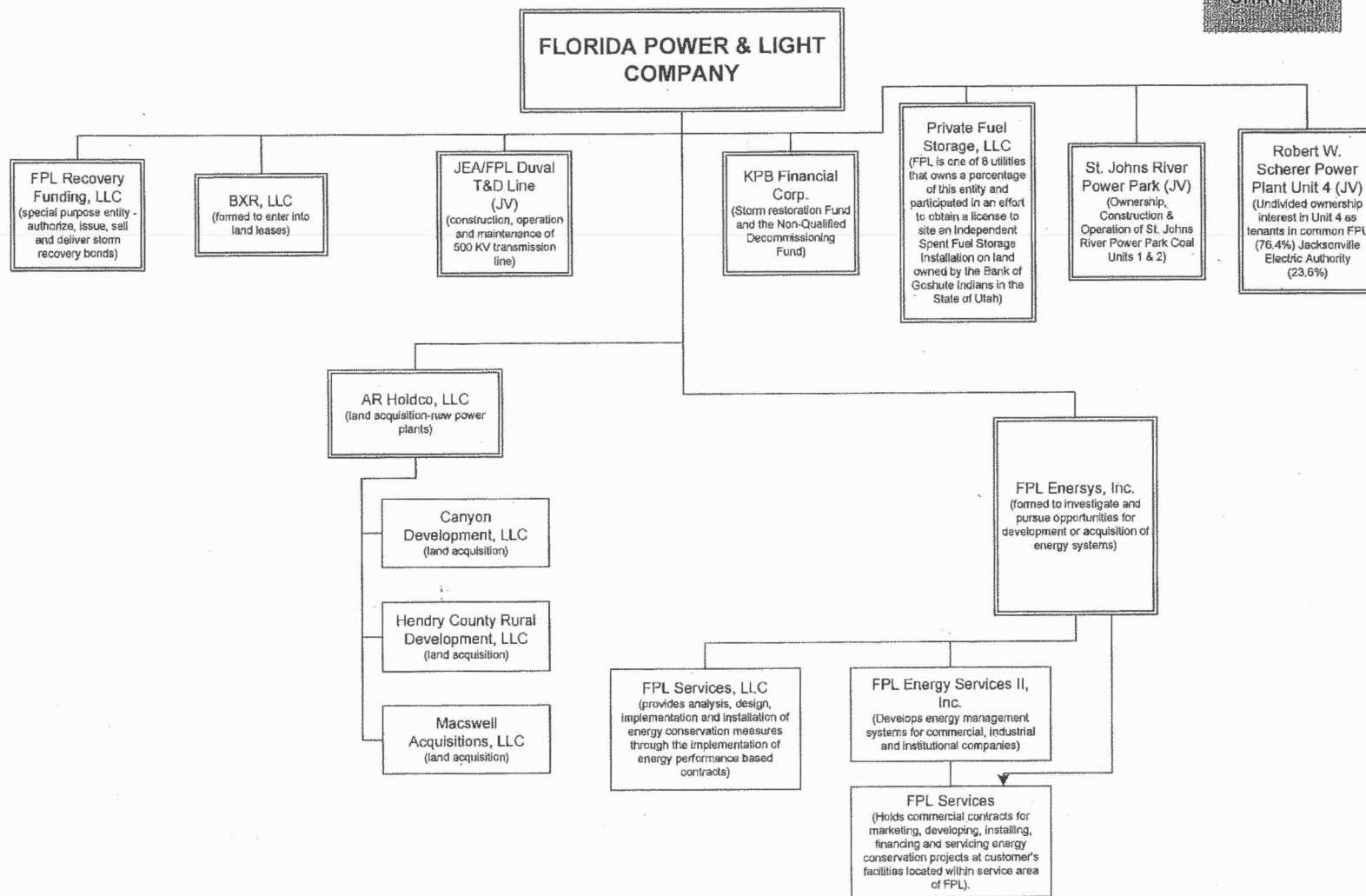


# NextEra Energy, Inc. Entity Organization Chart



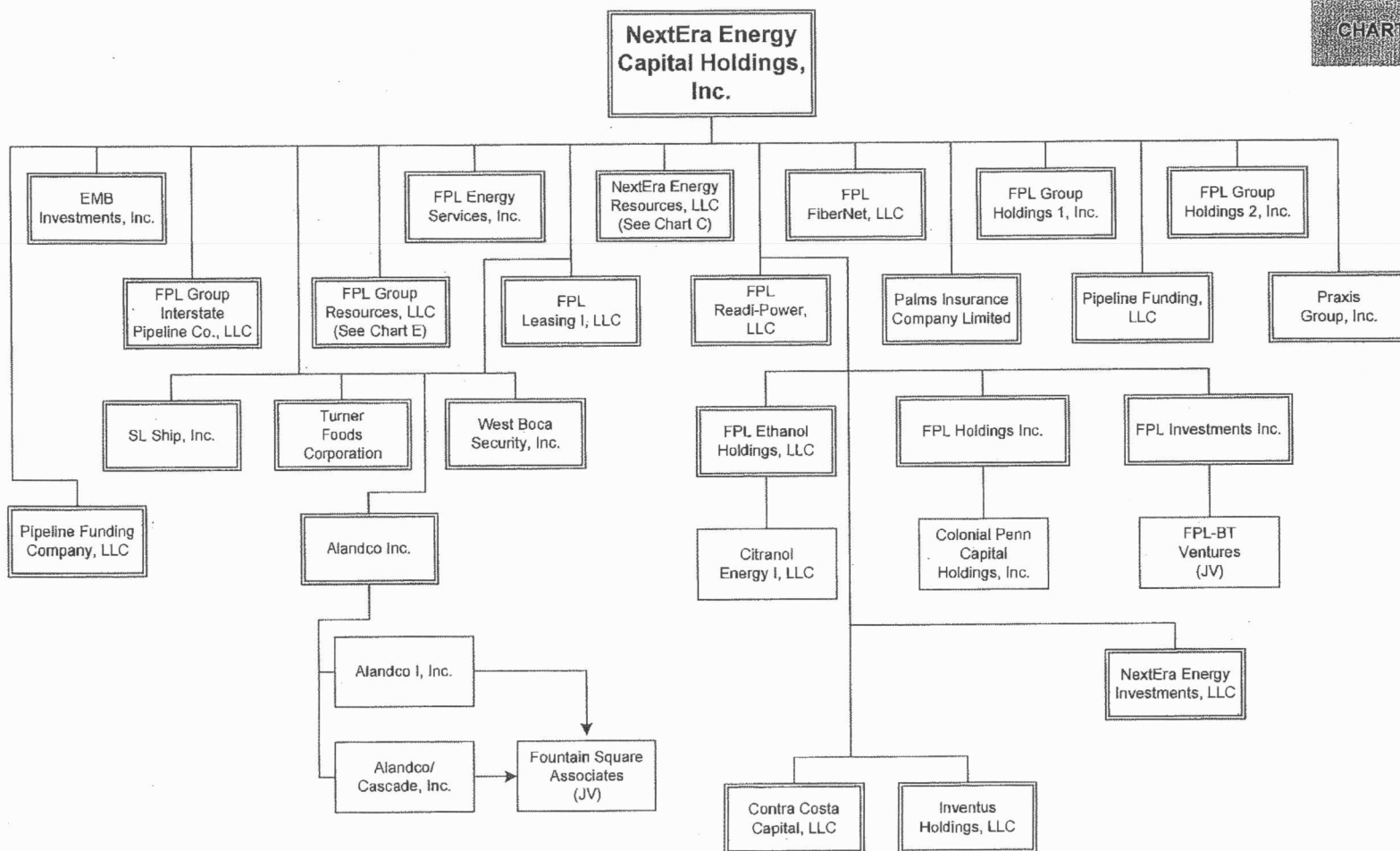
454-13

CHART A



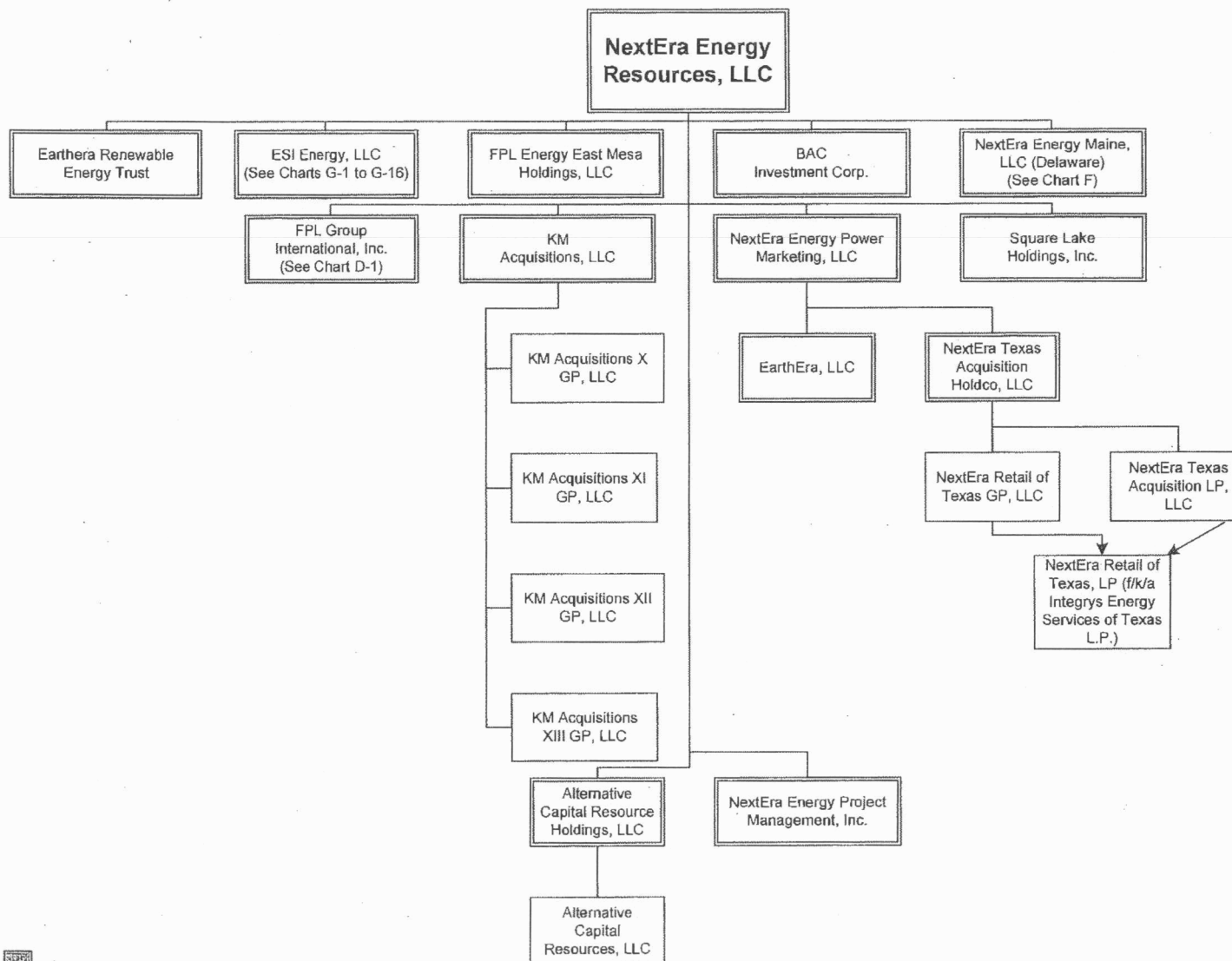
454-2

CHART B



451-3

CHART C



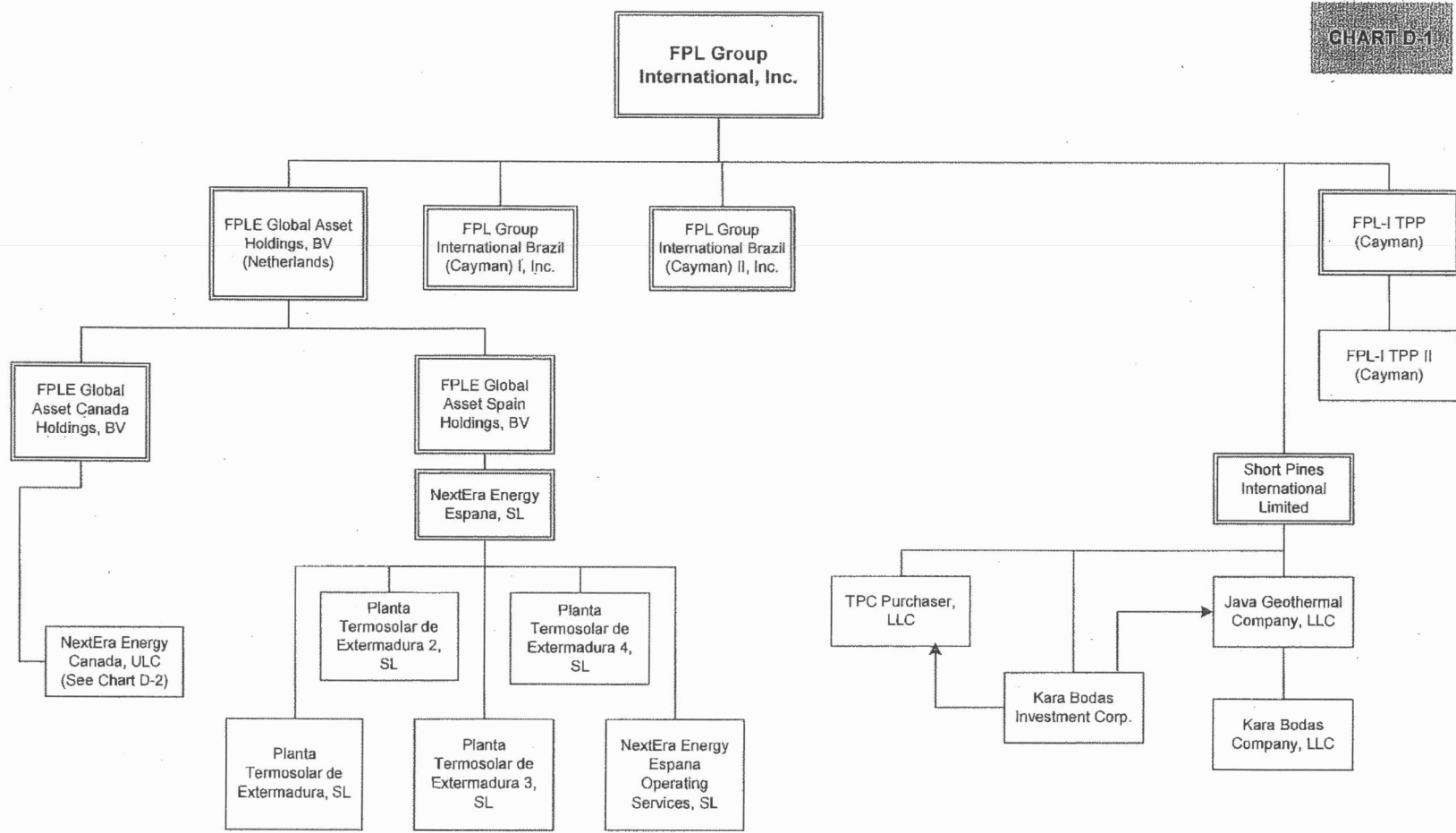
454-4

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

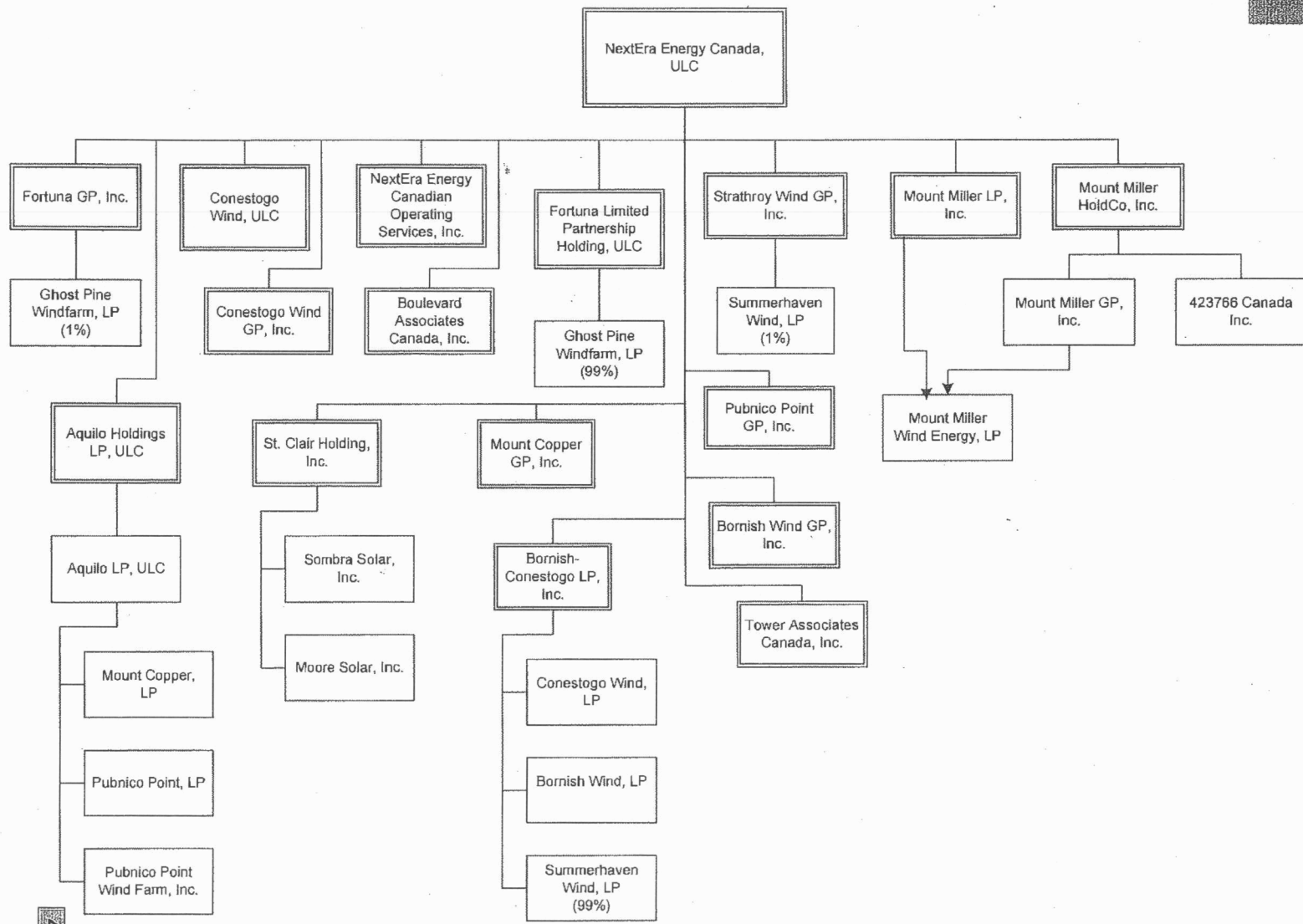
FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO. 120015-EI  
MFR NO. C-31  
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CHART D-1



4545

CHART D-2



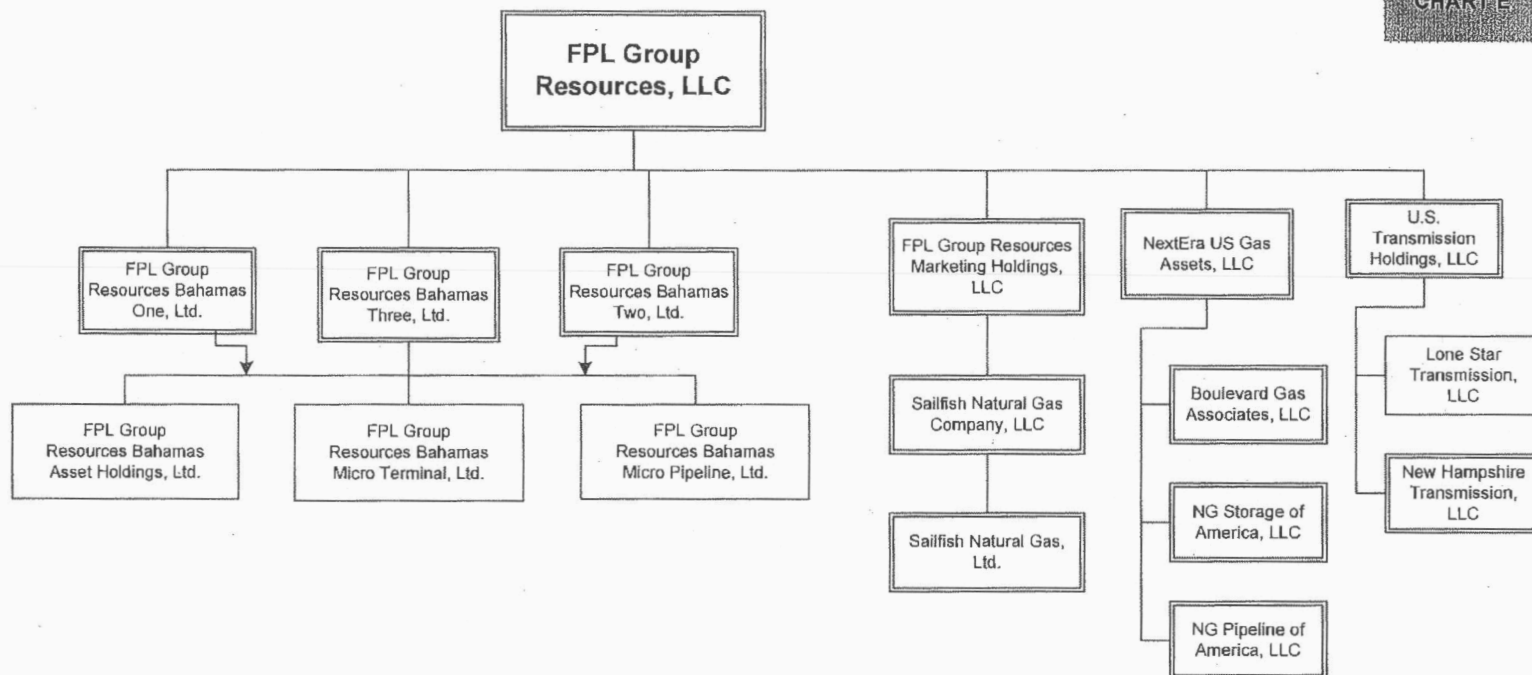
454-6

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

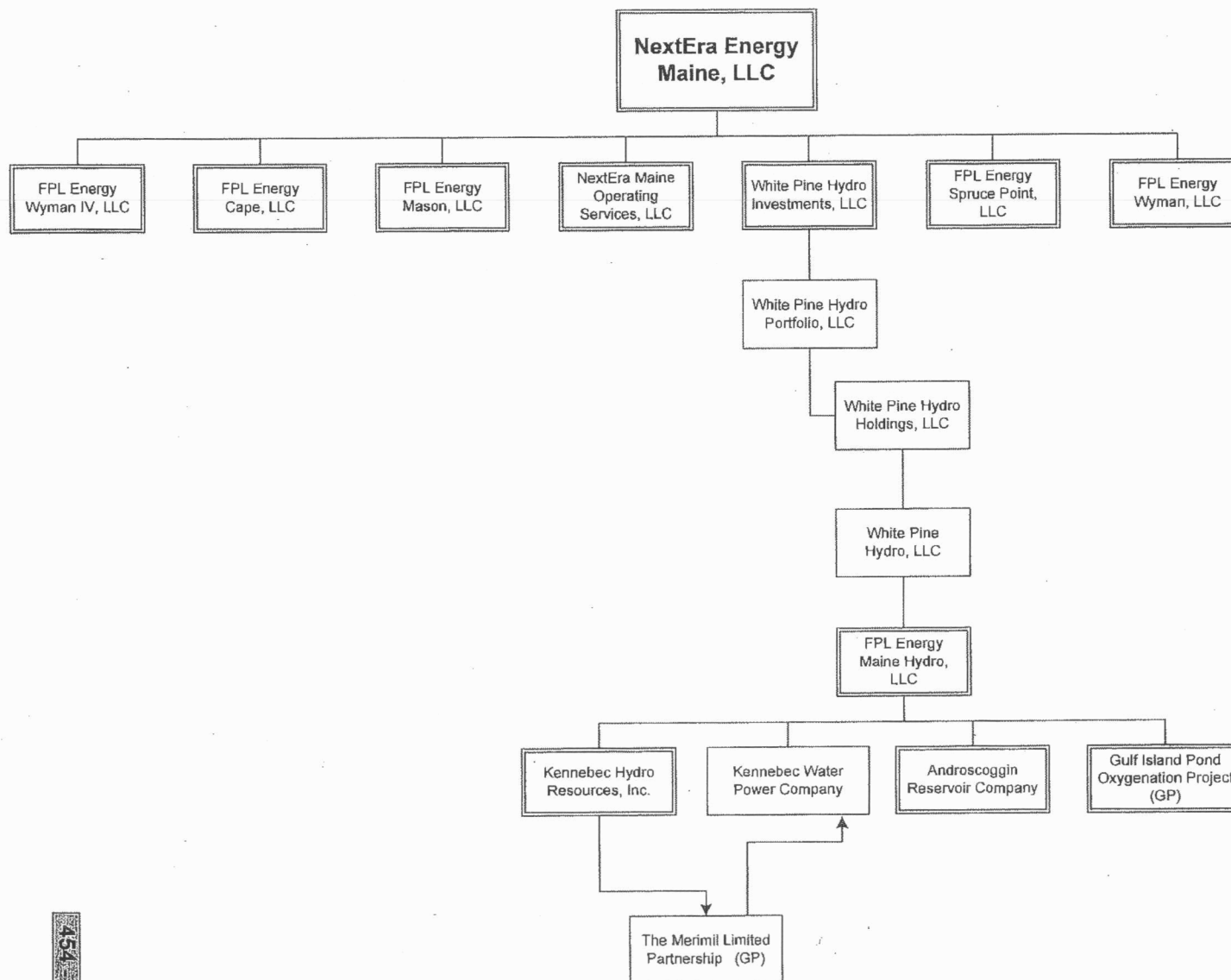
FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO. 120015-EI  
MFR NO. C-31  
ATTACHMENT NO. 1 OF 1  
PAGE 22 of 72

CHARTER



454-7

CHART F



454-8

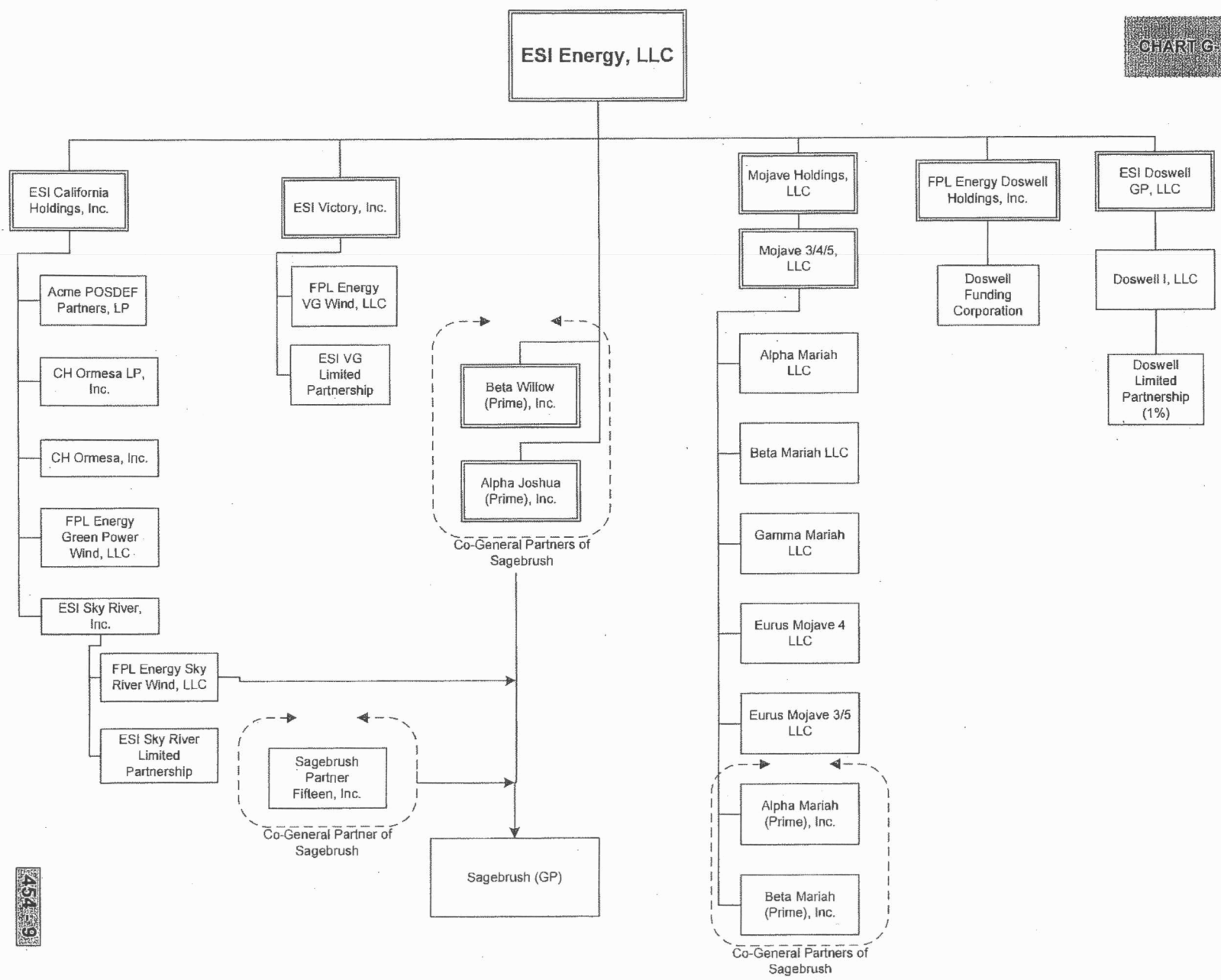
LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

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DOCKET NO. 120015-EI  
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CHART G-1



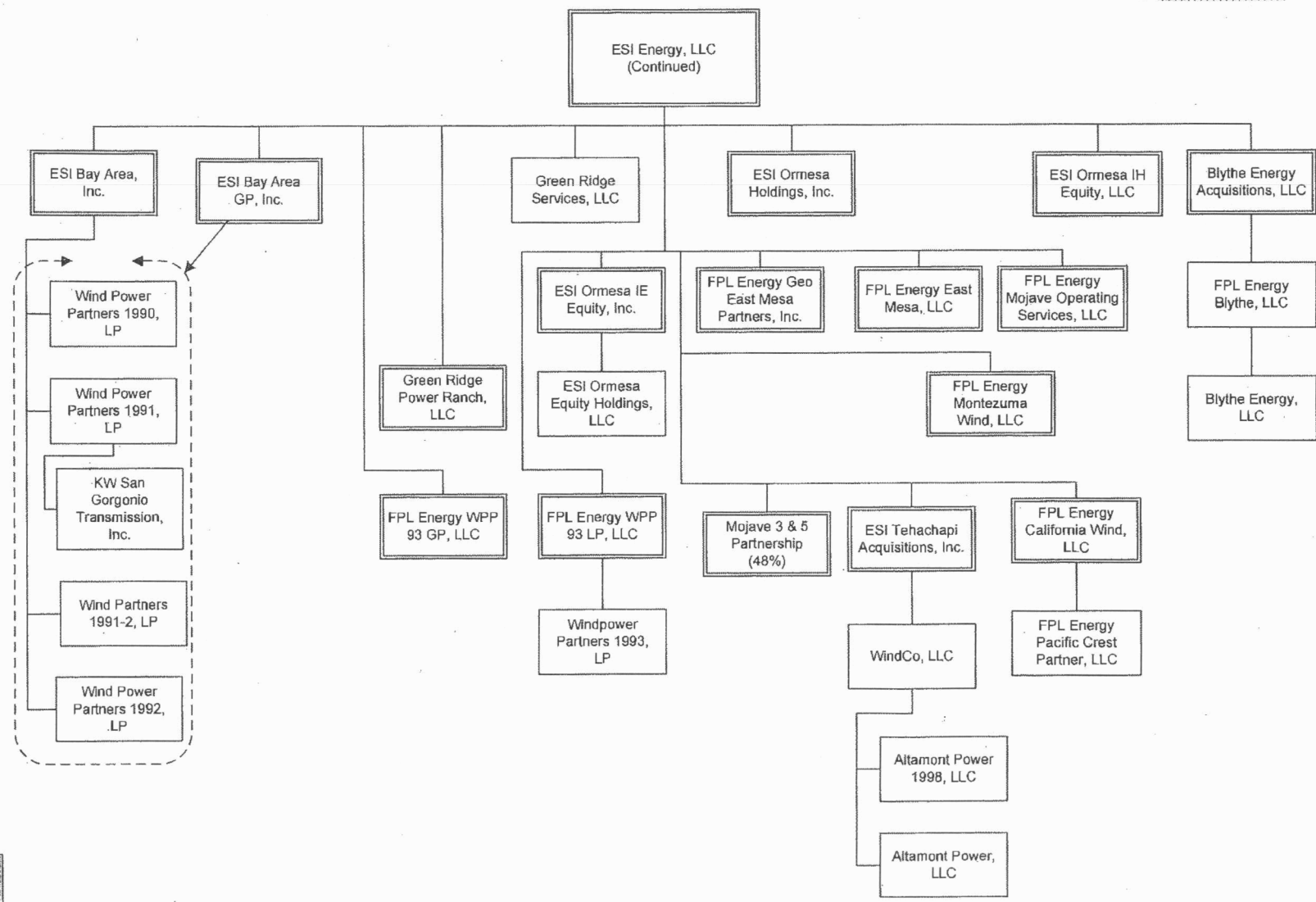
454-9

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

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CHART G-2



454-10

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

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Chart G-3

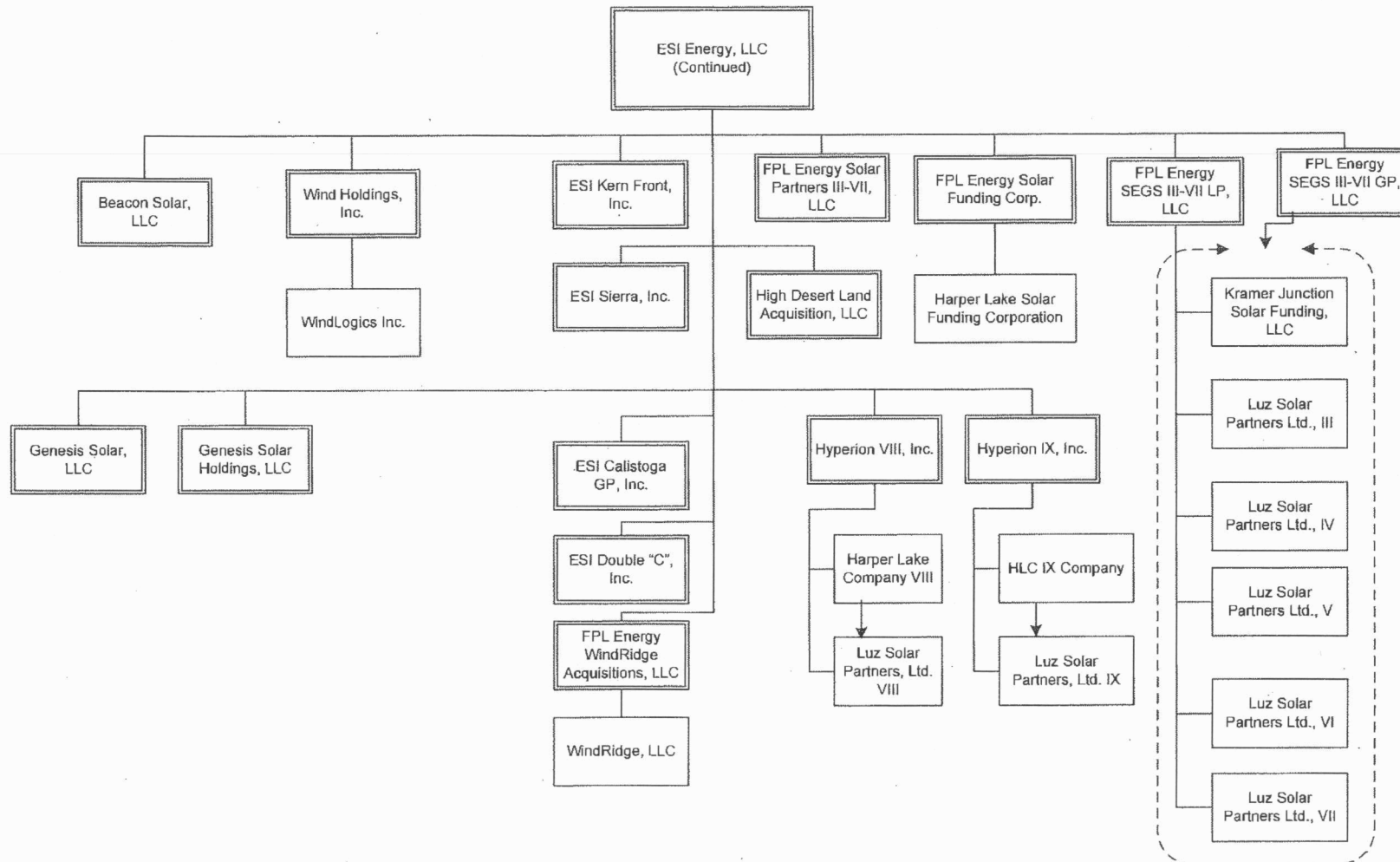
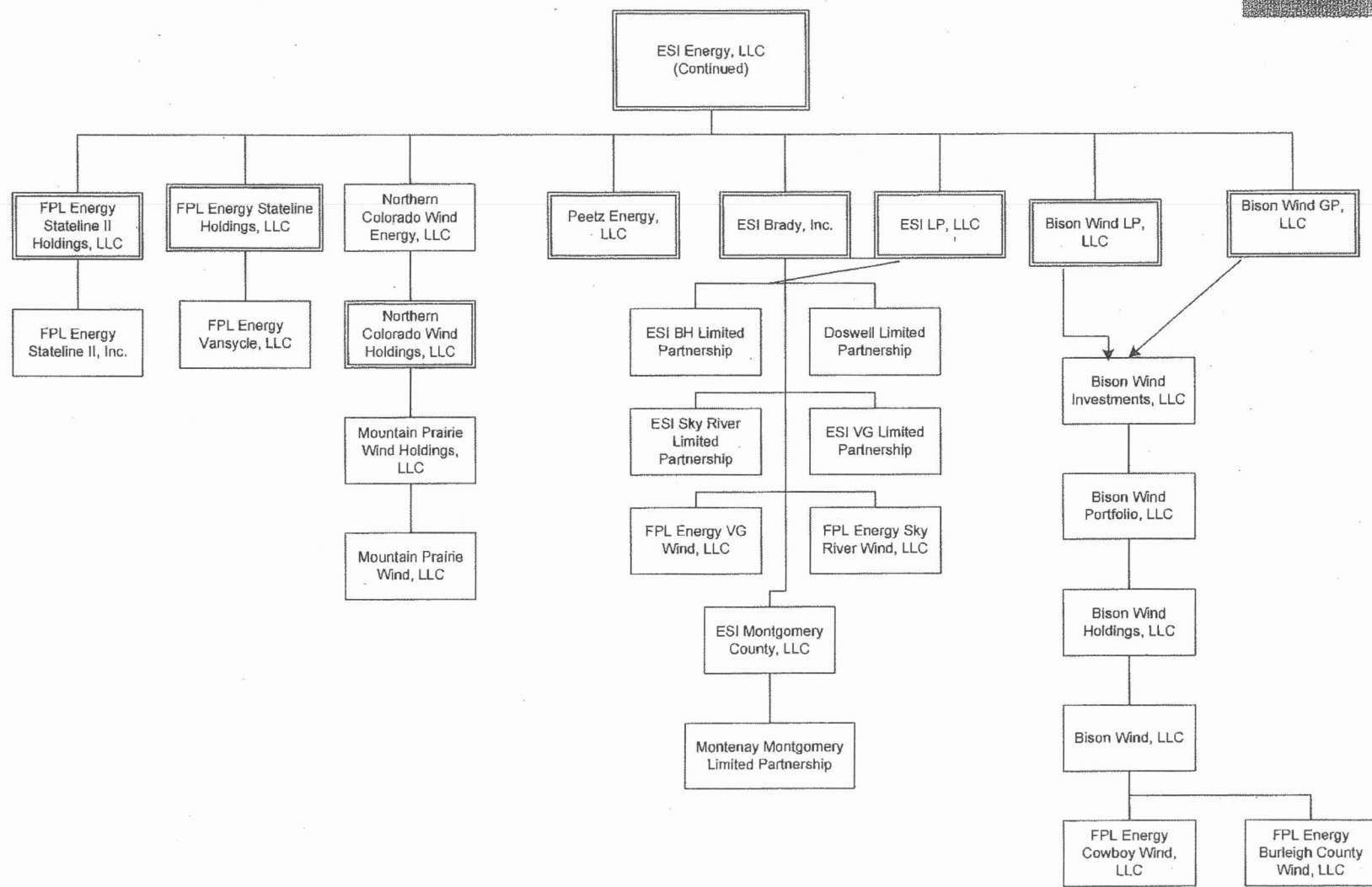


Chart G-4

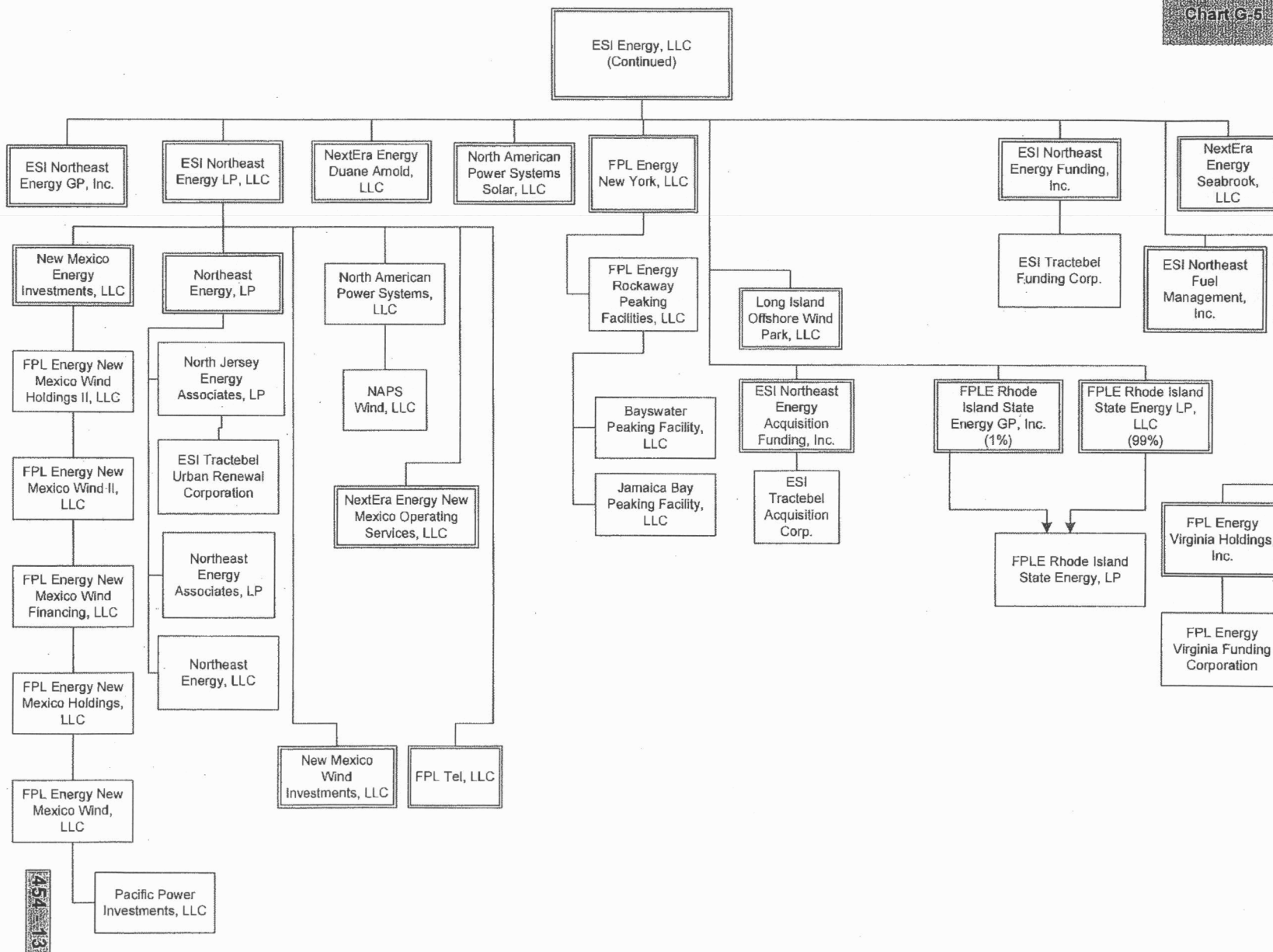


ES-12

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

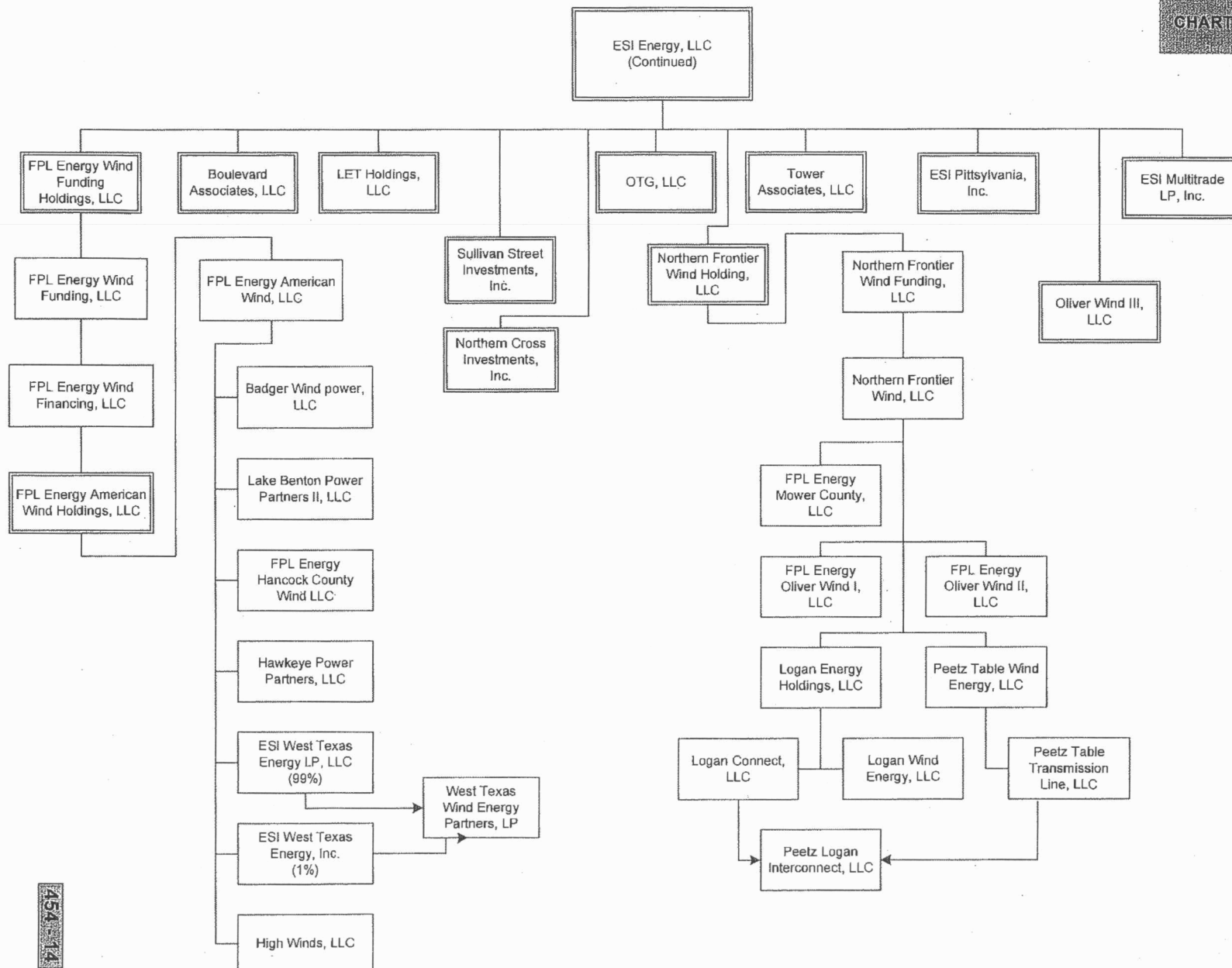
Chart G-5



LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

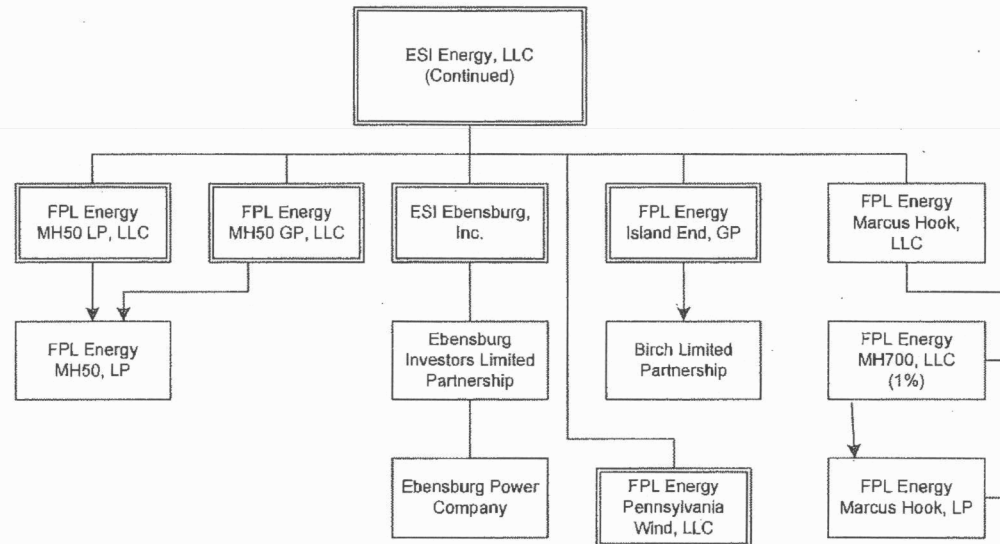
CHART G-6



LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

Chart G-7



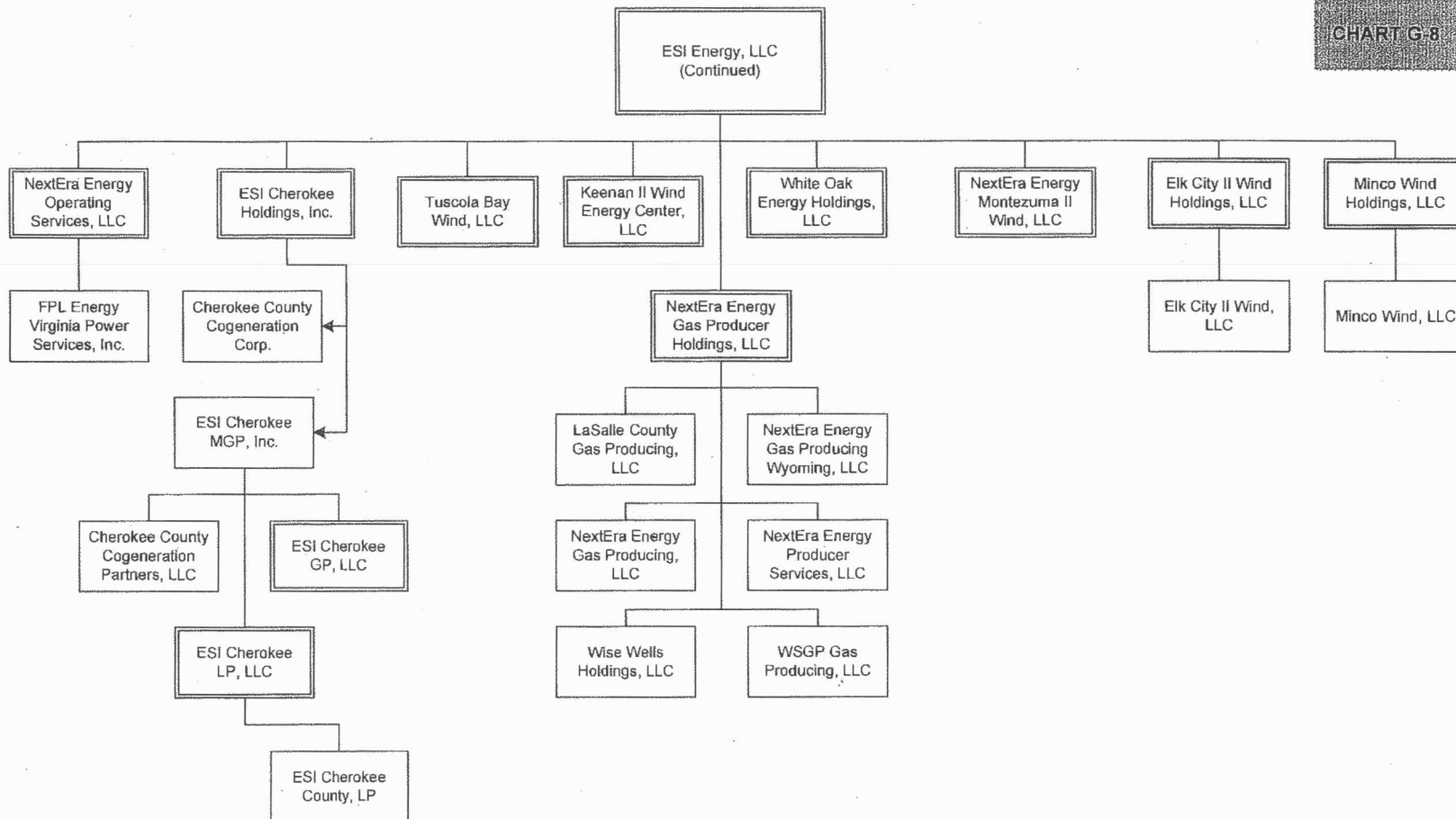
454-15

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

FLORIDA POWER & LIGHT COMPANY  
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CHART G-8



454-16

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
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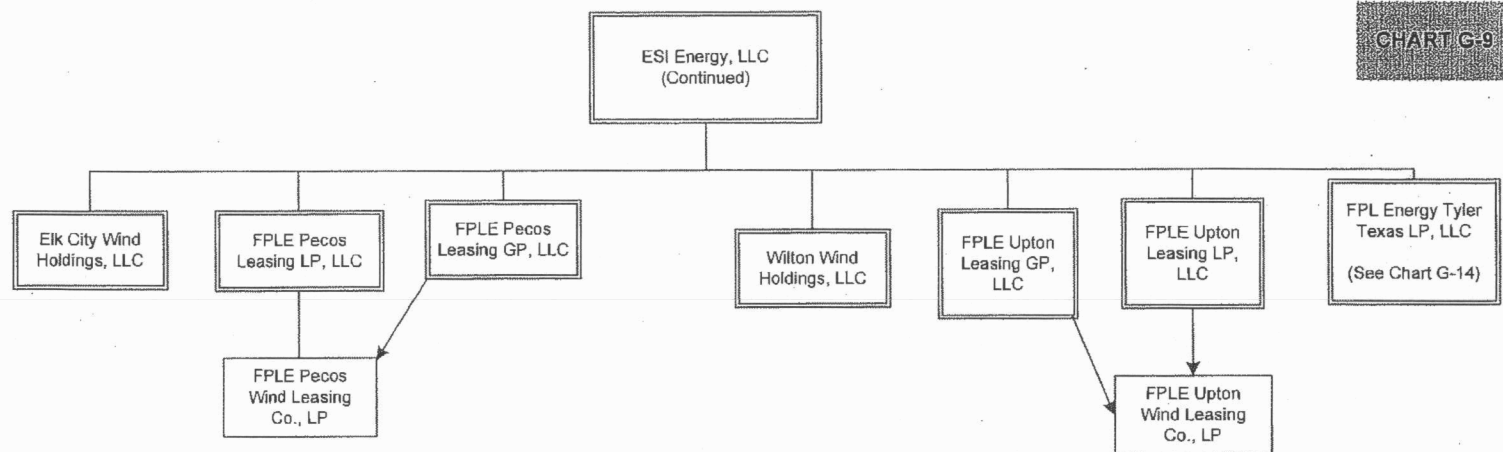
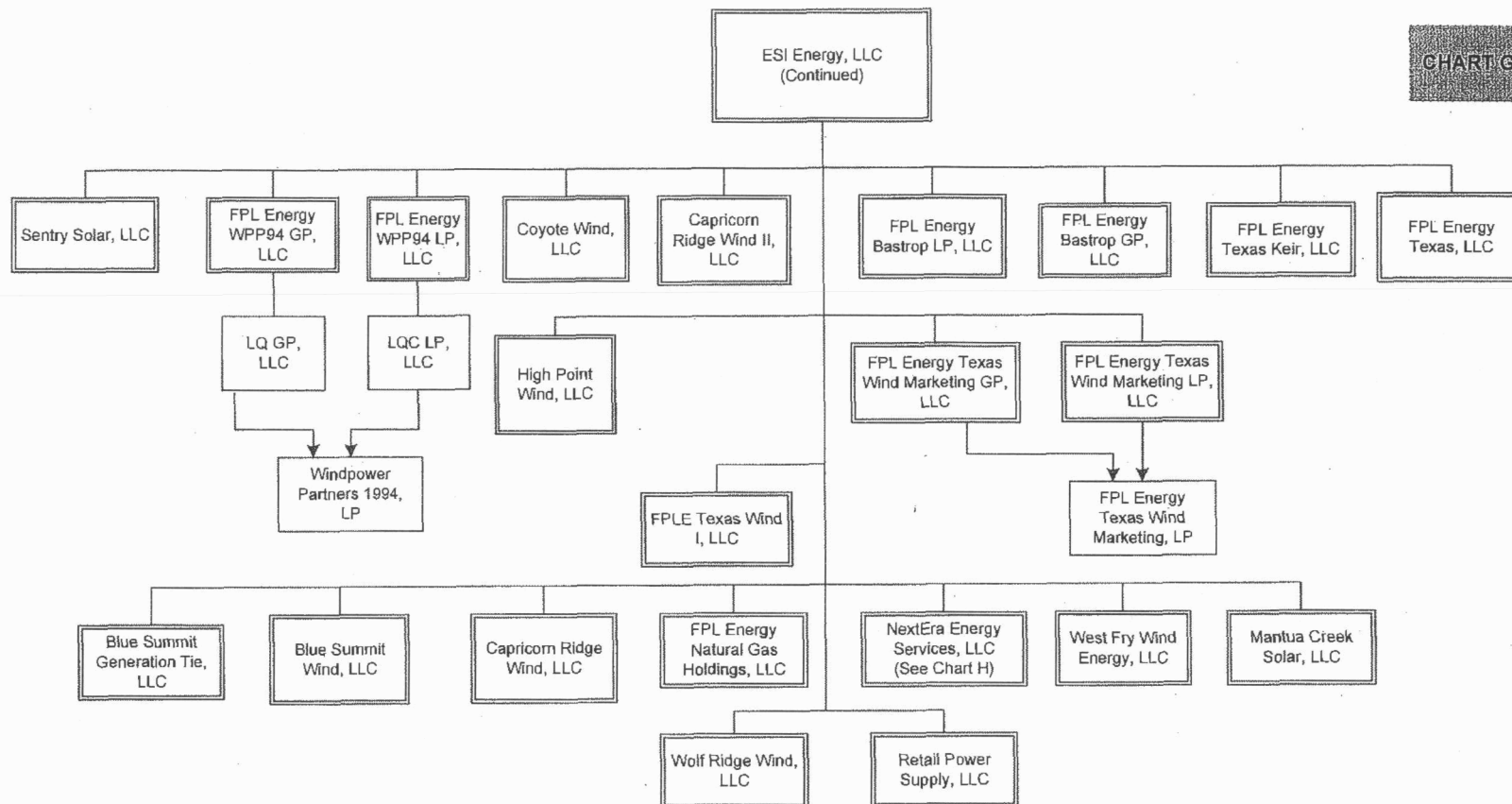


CHART G-10

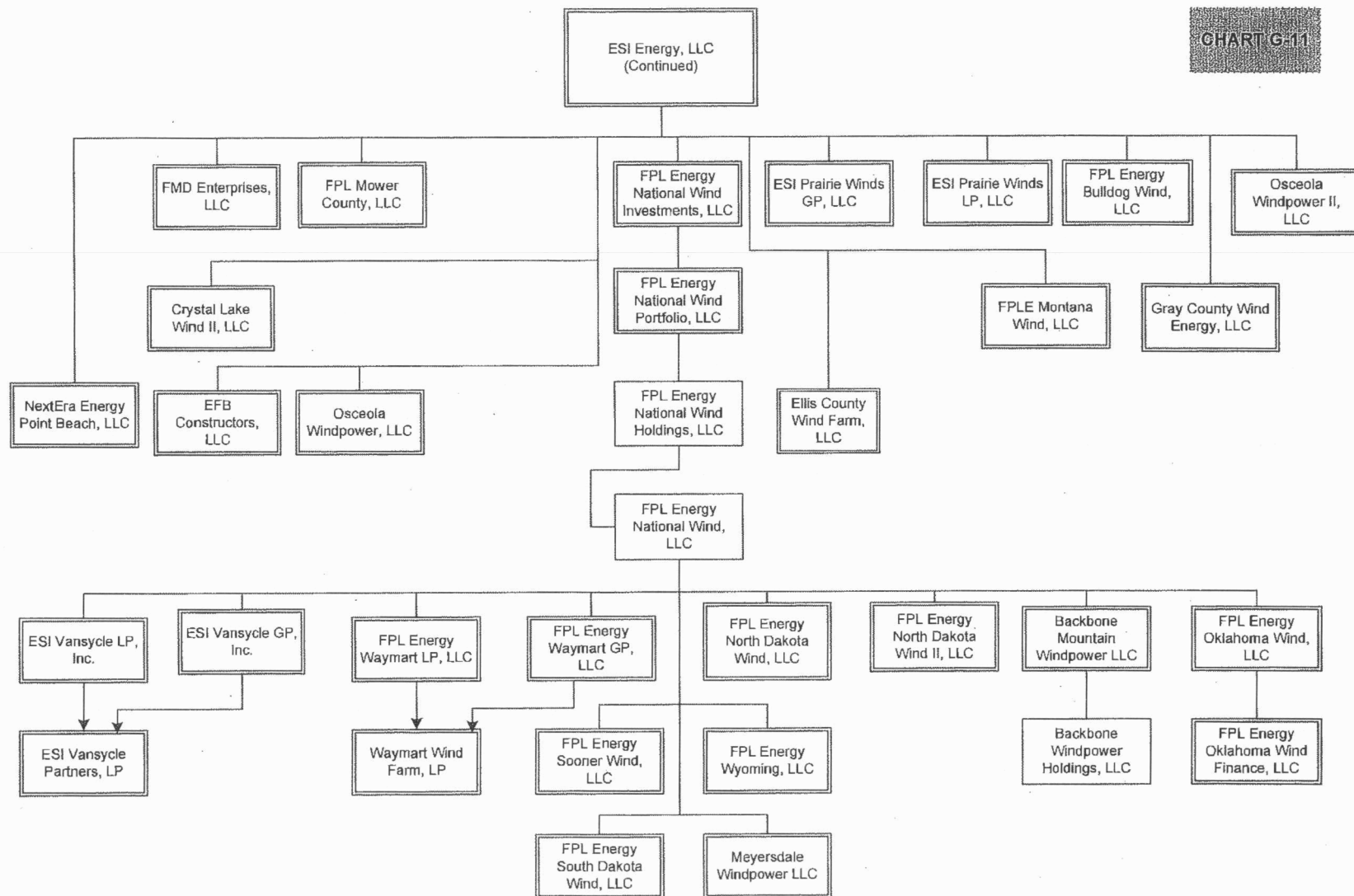


454-18

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date 4/18/2011)

CHART G-11

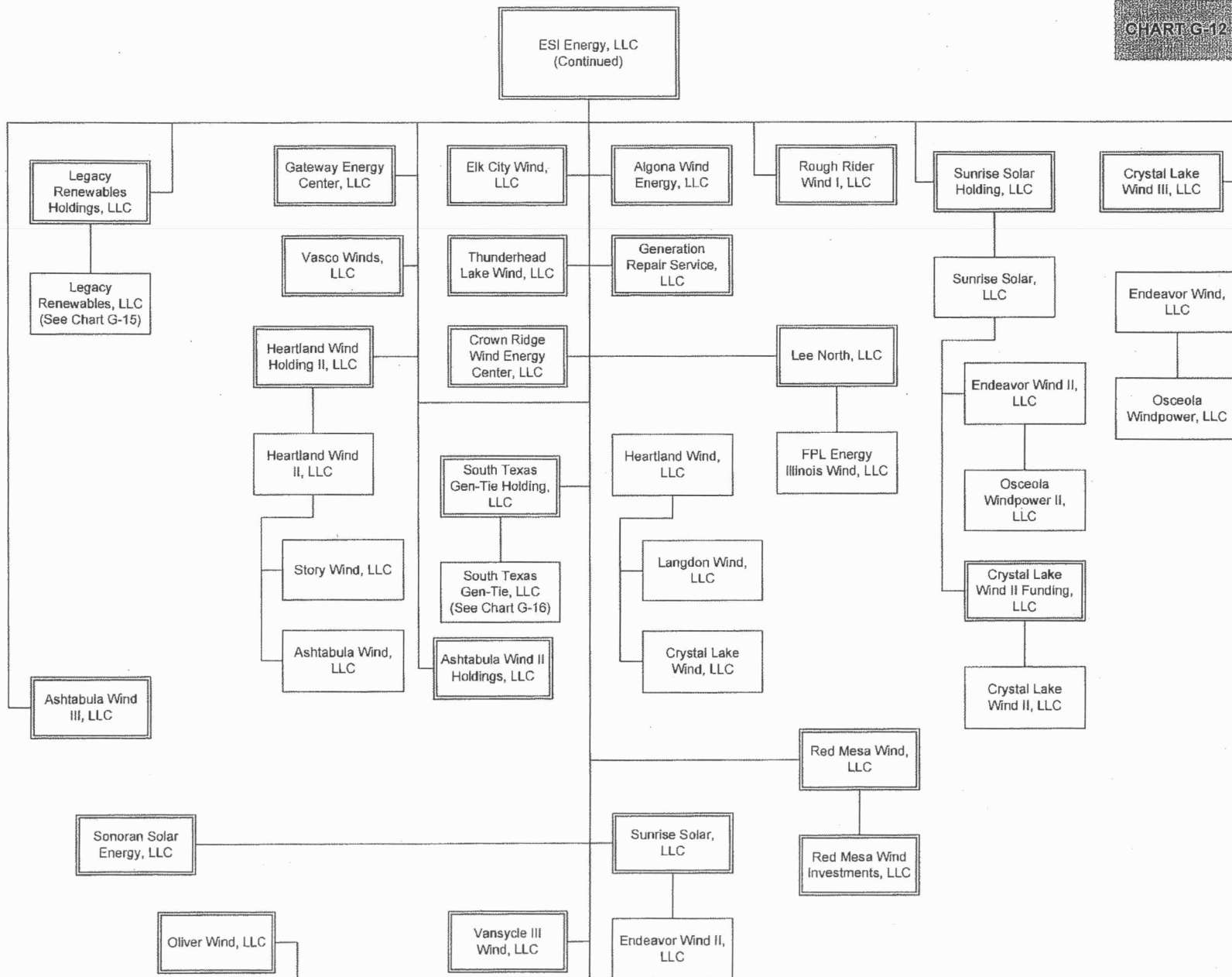


454-19

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

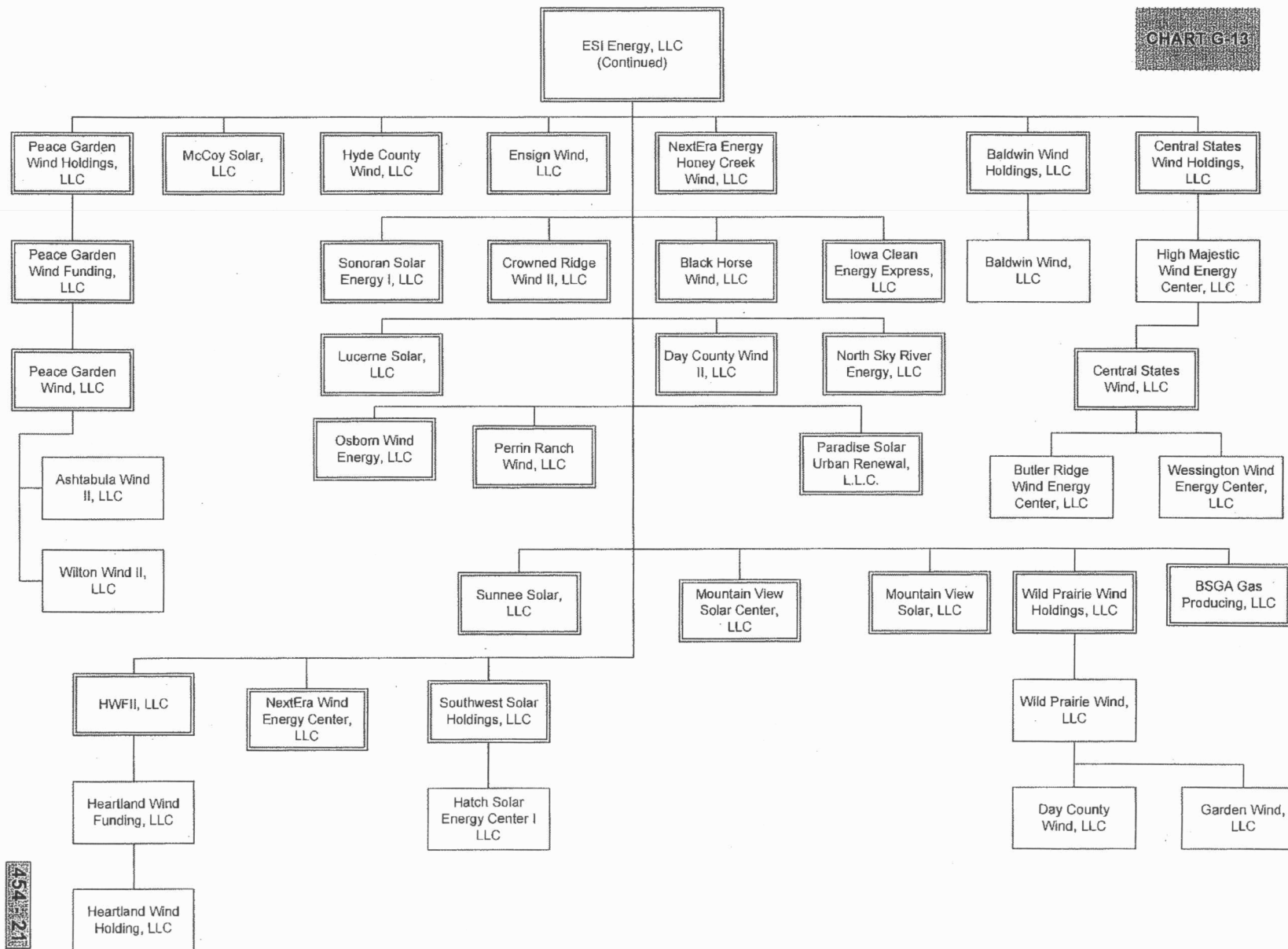
CHART G-12



LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

CHART G-13

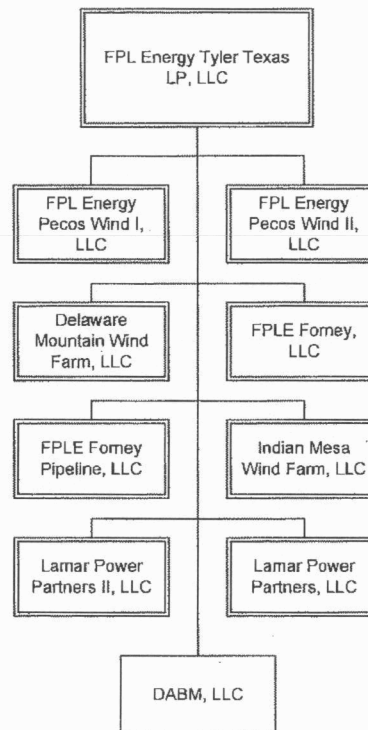


LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

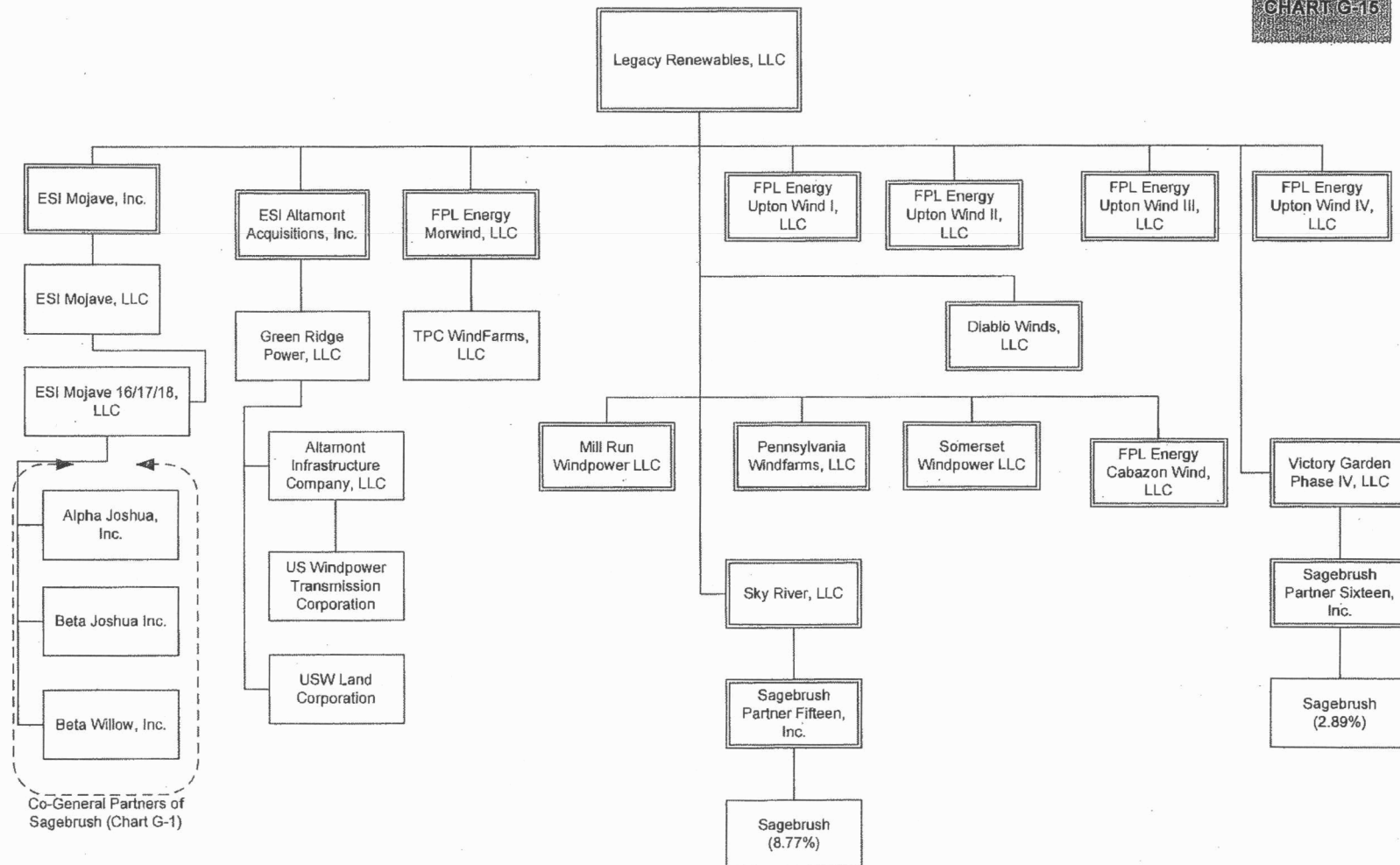
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454 21



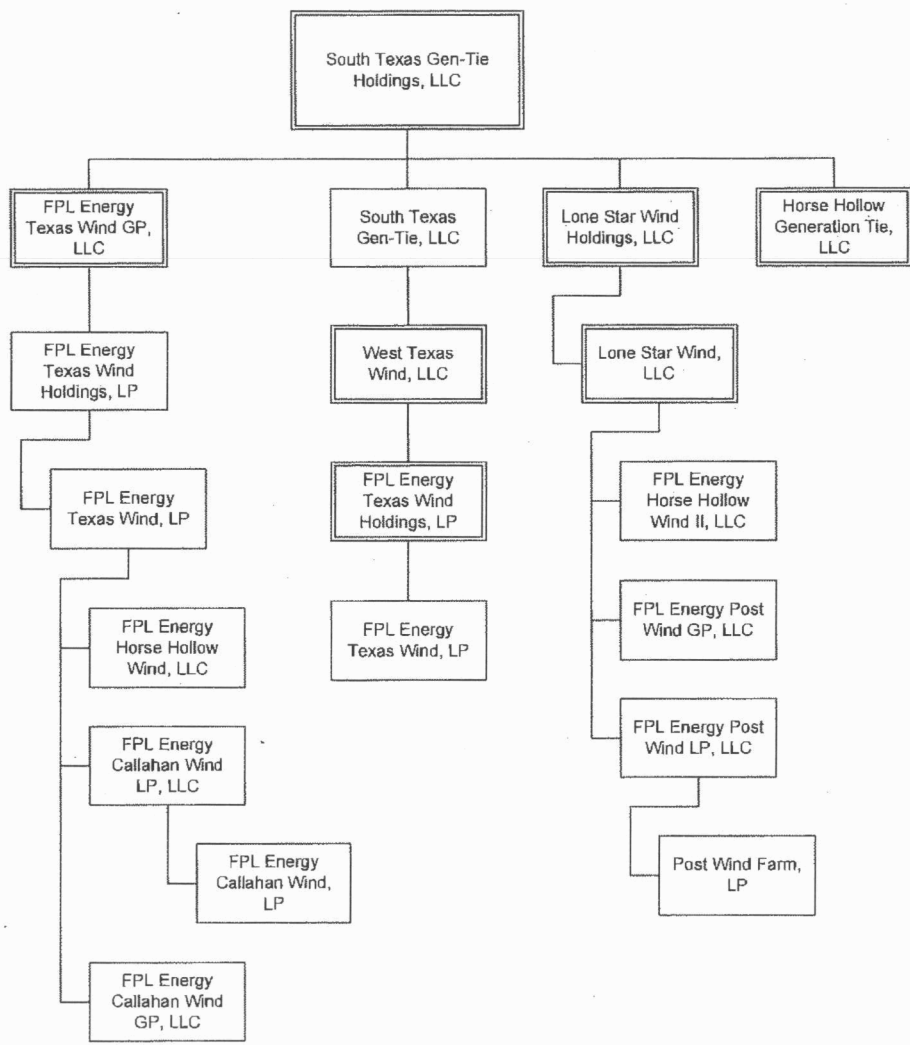
454-22

CHART G-15



454-23

CHART G-16



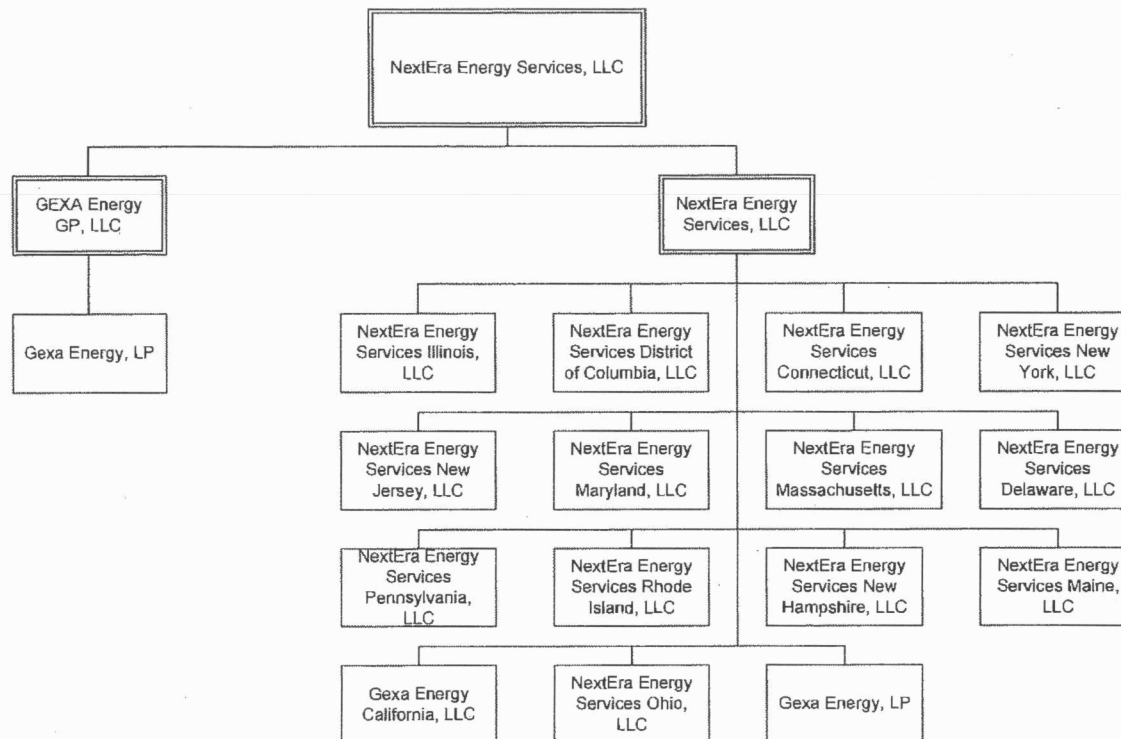
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LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

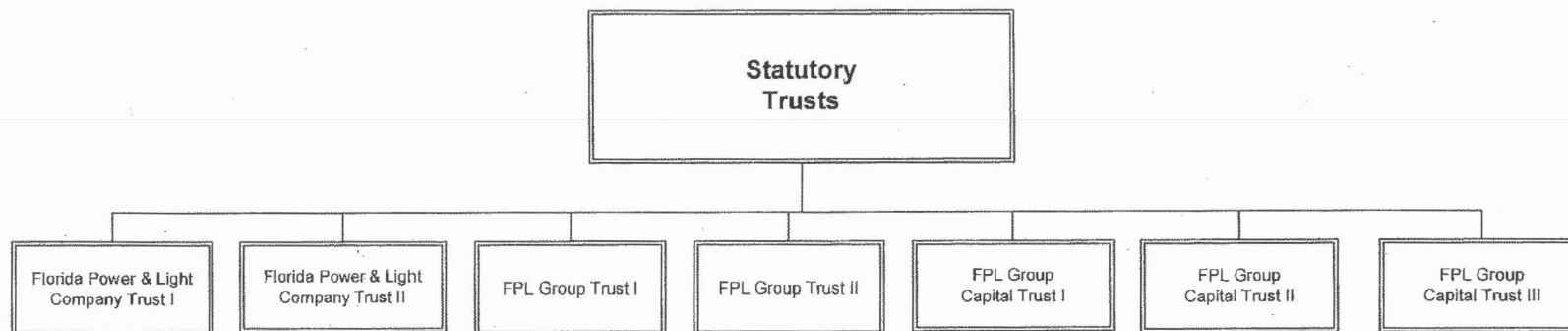
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AND SUBSIDIARIES  
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454-25

CHART I



454-26

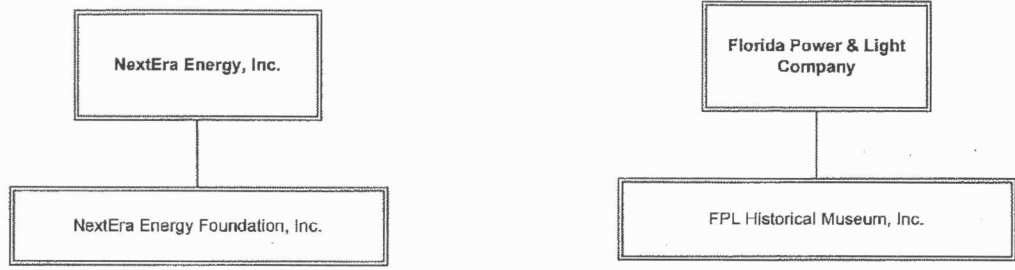
FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
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MFR NO. C-31  
ATTACHMENT NO. 1 OF 1  
PAGE 42 of 72

LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date\_4/18/2011)

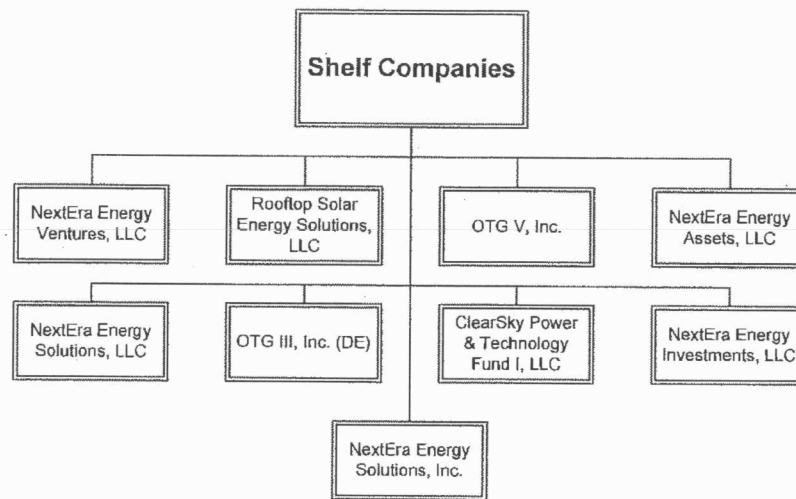
CHART J

NON-PROFIT  
ORGANIZATIONS



454-27

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
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**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	1/14/2010	Peace Garden Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	1/14/2010	Peace Garden Wind Funding, LLC, a Delaware limited liability company, formed as a subsidiary of Peace Garden Wind Holdings, LLC
	1/14/2010	Peace Garden Wind, LLC, a Delaware limited liability company, formed as a subsidiary of Peace Garden Wind Funding, LLC
	1/14/2010	Central States Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	1/14/2010	Central States Wind, LLC, a Delaware limited liability company, formed as a subsidiary of Central States Wind Holdings, LLC
	1/14/2010	Mountain Prairie Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of Northern Colorado Wind Holdings, LLC
	1/14/2010	Mountain Prairie Wind LLC, a Delaware limited liability company, formed as a subsidiary of Mountain Prairie Wind Holdings, LLC
	1/15/2010	Iowa Clean Energy Express, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	2/8/2010	ESI Energy, LLC assigned its ownership interest in Butler Ridge Wind Energy Center, LLC to Central States Wind, LLC
	2/8/2010	ESI Energy, LLC assigned its ownership interest in High Majestic Wind Energy Center, LLC to Central States Wind, LLC
	2/8/2010	ESI Energy, LLC assigned its ownership interest in Wessington Wind Energy Center, LLC to Central States Wind, LLC
	2/8/2010	ESI Energy, LLC assigned its ownership interest in Ashtabula Wind II, LLC to Peace Garden Wind, LLC
	2/8/2010	ESI Energy, LLC assigned its ownership interest in Wilton Wind II, LLC to Peace Garden Wind, LLC
	2/15/2010	North Sky River Energy, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	2/25/2010	NextEra FiberNet, LLC, a Delaware limited liability company, formed as a shelf company
	2/25/2010	NextEra Retail Energy, LLC, a Delaware limited liability company, formed as a shelf company
	2/26/2010	Crowned Ridge Wind II, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	2/26/2010	Day County Wind II, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	2/26/2010	Hyde County Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	2/26/2010	NextEra Energy Group Foundation, Inc., a Florida shelf company, changed its name to NextEra Energy Foundation, Inc.
	2/26/2010	NextEra Energy Group, Inc., a Florida shelf company, changed its name to OTG VI, Inc.
	2/26/2010	NextEra Energy Group, Inc., a Delaware shelf company, changed its name to OTG V, Inc.
	2/26/2010	NextEra Energy, LLC, a Florida shelf company, changed its name to NextEra, LLC
	2/26/2010	NextEra Energy, LLC, a Delaware shelf company, changed its name to NextEra, LLC
	2/26/2010	NextEra Group Capital, Inc., a Florida shelf company, changed its name to NextEra Energy Capital, Inc.

**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	2/26/2010	NextEra Group Capital, Inc., a Delaware shelf company, changed its name to NextEra Energy Capital, Inc.
	2/26/2010	NextEra Group Capital, LLC, a Florida shelf company, changed its name to NextEra Energy Capital, LLC
	2/26/2010	NextEra Group Capital, LLC, a Delaware shelf company, changed its name to NextEra Energy Capital, LLC
	2/26/2010	NextEra Group, Inc., a Florida shelf company, changed its name to OTG IV, Inc.
	2/26/2010	NextEra Group, Inc., a Delaware shelf company, changed its name to OTG III, Inc.
	3/1/2010	FPL Energy Oliver Wind, LLC, a Delaware limited liability company, changed its name to DABM, LLC
	3/2/2010	NextEra Corp., a Delaware shelf company, changed its name to NextEra, Inc.
	3/2/2010	NextEra Corp., a Florida shelf company, changed its name to NextEra, Inc.
	3/9/2010	NextEra Energy Services, LLC, a Delaware limited liability company, formed as a shelf company
	3/9/2010	Osborn Wind Energy, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	3/16/2010	NextEra Retail Energy, LLC, a Delaware shelf company, changed its name to NextEra Energy Solutions, LLC
	4/9/2010	Paradise Solar Urban Renewal, L.L.C., a New Jersey limited liability company, formed as a subsidiary of ESI Energy, LLC
	4/12/2010	ClearSky Power & Technology Investments LLC, a Delaware limited liability company, formed as a shelf company
	4/13/2010	Black Horse Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	4/13/2010	Minco Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	4/30/2010	Gexa Energy L.L.C., a New York limited liability company, changed its name to Gexa Energy New York, LLC
	4/30/2010	ESI Northeast Energy LP, Inc., a Florida corporation, converted to ESI Northeast Energy LP, LLC, a Delaware limited liability company
	5/3/2010	NextEra Energy Capital Holdings, LLC, a Florida shelf company, was dissolved
	5/3/2010	NextEra Energy Capital, LLC, a Florida shelf company, was dissolved
	5/3/2010	NextEra Energy Capital, Inc., a Florida shelf company, was dissolved
	5/3/2010	OTG IV, Inc., a Florida shelf company, was dissolved
	5/3/2010	OTG VI, Inc., a Florida shelf company, was dissolved
	5/5/2010	NextEra, LLC, a Florida shelf company, was dissolved
	5/10/2010	Paradise Solar, LLC, a Delaware limited liability company, changed its name to Mantua Creek Solar, LLC
	5/10/2010	FPL Group Resources, LLC assigned all of its ownership interest in Lone Star Transmission, LLC to U.S. Transmission Holdings, LLC
	5/13/2010	WSGP Gas Producing, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	5/21/2010	NextEra, Inc., a Florida shelf company, was dissolved
	5/21/2010	NextEra Energy, Inc., a Florida shelf company, was dissolved
	5/21/2010	FPL Group, Inc., a Florida corporation, changed its name to NextEra Energy, Inc.

**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	5/27/2010	NextEra Texas Acquisition Holdco, LLC, a Delaware limited liability company, formed as a subsidiary of NextEra Energy Power Marketing, LLC
	5/27/2010	NextEra Texas Acquisition GP, LLC, a Delaware limited liability company, formed as a subsidiary of NextEra Texas Acquisition Holdco, LLC
	5/27/2010	NextEra Texas Acquisition LP, LLC, a Delaware limited liability company, formed as a subsidiary of NextEra Texas Acquisition Holdco, LLC
	5/27/2010	FPLE Solar Assets, S.L. changed its name to NextEra Energy Espana, SL
	5/28/2010	NextEra Energy, Inc., a Delaware shelf company, was dissolved
	5/28/2010	NextEra, Inc., a Delaware shelf company, was dissolved
	5/28/2010	NextEra, LLC, a Delaware shelf company, was dissolved
	6/4/2010	Elk City II Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	6/4/2010	ClearSky Power & Technology Partners, LLC, a Delaware limited liability company, formed as a shelf company
	6/9/2010	NextEra Texas Acquisition GP, LLC, a Delaware limited liability company, changed its name to NextEra Retail of Texas GP, LLC
	6/11/2010	Red Mesa Wind Investments, LLC, a Delaware limited liability company, formed as a subsidiary of Red Mesa Wind, LLC
	6/14/2010	NextEra Texas Acquisition LP, LLC and NextEra Retail of Texas GP, LLC acquired NextEra Retail of Texas LP (f/k/a Integrys Energy Services of Texas, L.P.)
	6/24/2010	Baldwin Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	6/24/2010	Ensign Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	6/25/2010	ESI Energy, LLC assigned all of its ownership interest in Baldwin Wind, LLC to Baldwin Wind Holdings, LLC
	6/30/2010	Acme POSDEF Partners, L.P. and CH Posdef, LLC assigned each of their respective ownership interests in POSDEF Power Company, L.P. to DTE Woodland, LLC, an unrelated third party entity
	6/30/2010	ESI California Holdings, Inc. sold all of its ownership interest in CH Posdef LP, LLC to DTE Woodland, LLC, an unrelated third party entity
	6/30/2010	ESI California Holdings, Inc. sold all of its ownership interest in CH Posdef, LLC to DTE Woodland, LLC, an unrelated third party entity
	7/7/2010	Perrin Ranch Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/16/2010	NextEra Energy Honey Creek Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/16/2010	Sonoran Solar Energy I, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/16/2010	Sonoran Solar Energy II, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/16/2010	Sonoran Solar Energy III, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/18/2010	NextEra Energy Services, LLC, a Delaware shelf company, was dissolved

**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	7/19/2010	FPL Group Resources LNG Holdings, LLC, a Delaware limited liability company, was dissolved
	7/23/2010	Rooftop Solar Energy Solutions, LLC, a Delaware limited liability company, formed as a subsidiary of FPL Group Capital Inc
	7/26/2010	NextEra Energy Foundation, Inc., a Florida shelf company, was dissolved
	7/26/2010	FPL Group Foundation, Inc., a Florida non-profit corporation, changed its name to NextEra Energy Foundation, Inc.
	7/27/2010	NextEra Energy Gas Producing Wyoming, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/29/2010	Wild Prairie Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	7/29/2010	Wild Prairie Wind, LLC, a Delaware limited liability company, formed as a subsidiary of Wild Prairie Wind Holdings, LLC
	8/10/2010	BSGA Gas Producing, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/10/2010	NextEra Fibernet, LLC, a Delaware shelf company, changed its name to NextEra Energy Investments, LLC
	8/10/2010	NextEra FiberNet, LLC, a Delaware limited liability company, formed as a subsidiary of FPL Group Capital Inc
	8/12/2010	Sunnee Solar, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/12/2010	Southwest Solar Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/12/2010	NextEra Energy Services Maine, LLC, a Delaware limited liability company, formed as a subsidiary of GEXA Energy Holdings, LLC
	8/12/2010	Gexa Energy California, LLC, a Delaware limited liability company, formed as a subsidiary of GEXA Holdings, LLC
	8/18/2010	Mountain View Solar, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/19/2010	HWFII, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/19/2010	Heartland Wind Funding, LLC, a Delaware limited liability company, formed as a subsidiary of HWF II, LLC
	8/19/2010	NextEra Energy Gas Producer Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/24/2010	NextEra Wind Energy Center, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	8/26/2010	ESI Energy, LLC assigned all of its ownership interest in Heartland Wind Holding, LLC to Heartland Wind Funding, LLC
	8/31/2010	Hatch Solar Energy Center I, LLC was acquired by Southwest Solar Holdings, LLC
	8/31/2010	ESI Energy, LLC assigned all of its ownership interest in Day County Wind, LLC to Wild Prairie Wind, LLC
	8/31/2010	ESI Energy, LLC assigned all of its ownership interest in Garden Wind, LLC to Wild Prairie Wind, LLC
	9/1/2010	Gexa Energy I, LLC, a Texas limited liability company, was dissolved



**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	9/1/2010	FRM Holdings, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Holdings, LLC
	9/1/2010	Gexa Energy Connecticut, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Connecticut, LLC
	9/1/2010	Gexa Energy Delaware, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Delaware, LLC
	9/1/2010	Gexa Energy District of Columbia, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services District of Columbia, LLC
	9/1/2010	GEEXA Energy Holdings, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services, LLC
	9/1/2010	Gexa Energy Illinois, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Illinois, LLC
	9/1/2010	Gexa Energy L.L.C., a Massachusetts limited liability company, changed its name to NextEra Energy Services Massachusetts, LLC
	9/1/2010	Gexa Energy Maryland, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Maryland, LLC
	9/1/2010	Gexa Energy New Hampshire, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services New Hampshire, LLC
	9/1/2010	Gexa Energy New Jersey, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services New Jersey, LLC
	9/1/2010	Gexa Energy New York, LLC, a New York limited liability company, changed its name to NextEra Energy Services New York, LLC
	9/1/2010	Gexa Energy Ohio, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Ohio, LLC
	9/1/2010	Gexa Energy Pennsylvania, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Pennsylvania, LLC
	9/1/2010	Gexa Energy Rhode Island, LLC, a Delaware limited liability company, changed its name to NextEra Energy Services Rhode Island, LLC
	9/2/2010	ClearSky Power & Technology Investments LLC, a Delaware shelf company, changed its name to Clear Sky Power & Technology Fund I, LLC
	9/6/2010	NextEra Energy Espana Operating Services, S.L., a Spanish company, formed as a subsidiary of NextEra Energy Espana, S.L.
	9/8/2010	ClearSky Power & Technology Partners LLC, a Delaware shelf company, was dissolved
	9/10/2010	Genesis Solar Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	9/14/2010	ESI Energy, LLC assigned all of its ownership interest in NextEra Energy Gas Producing, LLC to NextEra Energy Gas Producer Holdings, LLC
	9/14/2010	ESI Energy, LLC assigned all of its ownership interest in NextEra Energy Gas Producing Wyoming, LLC to NextEra Energy Gas Producer Holdings, LLC
	9/14/2010	ESI Energy, LLC assigned all of its ownership interest in NextEra Energy Producer Services, LLC to NextEra Energy Gas Producer Holdings, LLC
	9/14/2010	ESI Energy, LLC assigned all of its ownership interest in WSGP Gas Producing, LLC to NextEra Energy Gas Producer Holdings, LLC
	9/17/2010	Illinois Leasing, LLC, a Delaware limited liability company, changed its name to Lee North, LLC

**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	10/4/2010	NextEra Energy Solutions, Inc., a Florida limited liability company, formed as a shelf company
	10/15/2010	NextEra Energy Montezuma II Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	10/15/2010	Tuscola Bay Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	10/15/2010	St. Clair Holding, Inc., an Ontario, Canada company, formed as a subsidiary of NextEra Energy Canada, ULC
	10/15/2010	Sombra Solar, Inc., an Ontario, Canada company, formed as a subsidiary of St. Clair Holding, Inc.
	10/15/2010	Moore Solar, Inc., an Ontario Canada company, formed as a subsidiary of St. Clair Holding, Inc.
	10/21/2010	NextEra Energy Capital, Inc., a Delaware shelf company, was dissolved
	10/21/2010	NextEra Energy Capital Holdings, Inc., a Delaware shelf company, was dissolved
	10/21/2010	NextEra Energy Capital Holdings, LLC, a Delaware shelf company, changed its name to NextEra Energy Assets, LLC
	10/26/2010	Elk City II Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	10/26/2010	Minco Wind Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	10/26/2010	ESI Energy, LLC assigned all of its ownership interest in Minco Wind, LLC to Minco Wind Holdings, LLC
	10/26/2010	ESI Energy, LLC assigned all of its ownership interest in Elk City II Wind, LLC to Elk City II Wind Holdings, LLC
	11/12/2010	White Oak Energy Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	11/17/2010	Tower Associates Canada, Inc., a New Brunswick, Canada company, formed as a subsidiary of NextEra Energy Canada, ULC
	11/18/2010	Sonoran Solar Energy II, LLC, a Delaware limited liability company, changed its name to McCoy Solar, LLC
	11/18/2010	Sonoran Solar Energy III, LLC, a Delaware limited liability company, changed its name to Lucerne Solar, LLC
	12/1/2010	Keenan II Wind Energy Center, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	12/1/2010	NextEra Energy Capital Holdings, Inc., a Florida shelf company, was dissolved
	12/1/2010	FPL Group Capital Inc, a Florida corporation, changed its name to NextEra Energy Capital Holdings, Inc.
	12/7/2010	Mojave 3/4/5 LLC, a Delaware limited liability company, formed as a subsidiary of Mojave Holdings, LLC
	12/7/2010	Mount. Miller HoldCo, Inc., a New Brunswick, Canada company, formed as a subsidiary of NextEra Energy Canada, ULC
	12/7/2010	Mount Miller LP, Inc., a New Brunswick, Canada company, formed as a subsidiary of NextEra Energy Canada, ULC
	12/8/2010	Mojave Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC

**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Changes in Corporate Structure**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
	12/14/2010	NextEra Energy Capital, LLC, a Delaware shelf company, changed its name to NextEra Energy Ventures, LLC
	12/15/2010	Mount Miller GP, Inc., a Canadian company, was acquired by Mount Miller Hold Co., Inc.
	12/15/2010	Mount Miller Wind Energy, LP, a Canadian company, was acquired by Mount Miller LP, Inc. (Limited Partner) and Mount Miller GP, Inc. (General Partner)
	12/15/2010	423766 Canada Inc., a Canadian company, was acquired by Mount Miller HoldCo., Inc.
	12/16/2010	Wise Wells Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of NextEra Energy Gas Producer Holdings, LLC
	12/17/2010	La Salle County Gas Producing, LLC, a Delaware limited liability company, formed as a subsidiary of NextEra Energy Gas Producer Holdings, LLC
	12/21/2010	Mountain View Solar Center, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC
	12/31/2010	Alpha Mariah LLC was acquired by Mojave 3/4/5 LLC
	12/31/2010	Beta Mariah LLC was acquired by Mojave 3/4/5 LLC
	12/31/2010	Gamma Mariah LLC was acquired by Mojave 3/4/5 LLC
	12/31/2010	Eurus Mojave 4 LLC was acquired by Mojave 3/4/5 LLC
	12/31/2010	Eurus Mojave 3/5 LLC was acquired by Mojave 3/4/5 LLC
	12/31/2010	ESI Energy, LLC assigned all of its ownership interest in Beta Mariah (Prime), Inc. to Mojave 3/4/5 LLC
	12/31/2010	ESI Energy, LLC assigned all of its ownership interest in Alpha Mariah (Prime), Inc. to Mojave 3/4/5 LLC

**Analysis of Diversification Activity  
New or Amended Contracts with Affiliated Companies**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company	Synopsis of Contract
KPB Financial Corp.	On December 1, 2010, FPL and KPB Financial Corp. (KPB) entered into a Purchase and Sale Agreement effective December 31, 2010. Pursuant to the agreement, for a sale price of \$900,000,000, FPL agreed to sell and assign its rights to KPB for the following FPL assets: other rights to the payment of money derived from short term financing, employee advances, income taxes, reimbursable projects, damage claims, transmission service and interchanges, trade payables and other miscellaneous items (all, whether or not evidenced by a promissory note of other instrument or security, together with all earnings, income and other proceeds thereon or there from) and certain accounts receivable generated from the sale and /or provision by the seller of electricity and other goods and services. In return, KPB agreed to purchase the above receivables for an \$900,000,000 promissory note, payable on demand and bearing interest at one percent (1%) per annum. Interest payment on the promissory note shall be paid monthly, commencing January 31, 2011, and continuing monthly until the promissory note is paid in full.
KPB Financial Corp.	FPL & KPB Financial Corp. (KPB) entered into a Purchase and Sale Agreement effective January 4, 2010. Pursuant to the agreement, for a sale price of \$900,020,000, KPB agreed to sell and assign its rights to FPL in various accounts, accounts receivable and other rights to the payment of money which KPB acquired from FPL under a purchase and sale agreement dated December 31, 2009. The assets KPB agreed to sell are as follows: other rights to the payment of money derived from short term financing, employee advances, income taxes, reimbursable projects, damage claims, transmission service and interchanges, trade payables and other miscellaneous items (all, whether or not evidenced by a promissory note of other instrument or security, together with all earnings, income and other proceeds thereon or there from) and certain accounts receivable generated from the sale and/or provision by FPL of electricity and other goods and services. FPL agreed to purchase the above items in exchange for the cancellation of KPB's indebtedness (as evidenced by KPB's December 31, 2009, \$900,000,000 Purchase Money Note), and a cash payment of \$20,000.
NextEra Energy, Inc.	In past years, every time a subsidiary was added to or deleted from the consolidated income tax return, such subsidiary became a party to, or was deleted from, the Tax Allocation Agreement of NextEra Energy, Inc. (NEE) and subsidiaries. Therefore, any corporate structure changes noted on pages 454-29 through 454-35 would also be reflected in NEE's tax arrangement.
FPL Readi Power, LLC	In July 2010, FPL entered in to an agreement with FPL Readi Power, LLC to purchase (2) generators with LP tanks and fuel for the hurricane shelters at FPL's Turkey Point Plant. Readi Power was to provide the above items, installation, maintenance for 1 year, and start-up and registration of warranty for a total cost of \$28,400.
FPL Fibernet, LLC	<p>FPL has started a project called FENA, which stands for "Future Enterprise Network Architecture". The objective of this project is to modernize FPL's telecom network and eventually remove manufactured discontinued legacy equipment on which service presently rides. On the list of circuits below, the acronym "FENA" in front of an FPL site implies that the circuit noted will be the FENA solution for that site. The 100Meg, 10Meg, etc. describes the size of the circuit. "MRC" is the monthly recurring charge. "NRC" stands for a one time non-recurring charge. Other than FENA, the rest of the circuits are the result of additional or new capacity requirements. Common to all circuits listed is that they ride on FiberNet owned (non-allocation) equipment.</p> <p>(1) FENA PMR 100 Meg: terms 84 months, MRC \$3,518 with 0 NRC, 1 circuit, contract value of \$295,512 (84 times \$3,518) and duration of 84 months.</p> <p>(2) FENA EOF 100 Meg: terms 84 months, MRC \$3,518 with 0 NRC, 1 circuit, contract value of \$295,512 (84 times \$3,518) and duration of 84 months.</p> <p>(3) FENA SRV 10 Meg: terms 84 months, MRC \$1,407 with 0 NRC, 1 circuit, contract value of \$118,188 (84 times \$1,407) and duration of 84 months.</p> <p>(4) AMI 100Meg circuit: terms 36 months, MRC \$828 with \$2,000 NRC, 1 circuit, contract value of \$31,808 (36 times \$828 plus \$2,000 NRC) and duration of 36 months.</p> <p>(5) DS3's from GO to LFO: terms month to month, MRC \$1,000 per circuit with 0 NRC, quantity: 7 identical DS3's, amount and duration: no commitment on FPL's part. These circuits can be disconnected at any time.</p> <p>(6) NextEra OC-3 JB to Orlando: terms 24 months, MRC \$1,409 with 0 NRC, 1 circuit, contract value of \$33,816 (24 times \$1,409) and duration of 24 months.</p> <p>(7) NextEra OC-12 JB to Orlando: terms 24 months, MRC \$4,400 with 0 NRC, 1 circuit, contract value of \$105,600 (24 times \$4,400) and duration of 24 months.</p>

**Analysis of Diversification Activity  
New or Amended Contracts with Affiliated Companies**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company	Synopsis of Contract
FPL Fibernet, LLC, cont.	<p>(8) JB to GO 1 Gig circuits: terms 12 months, MRC \$3,500 with 0 NRC, 2 identical circuits, contract value of \$84,000 (2 times 12 times \$3,500) and duration of 12 months.</p> <p>(9) JB to Gaithersburg 200 Meg circuit: terms 24 months, MRC \$7,600 with \$7,000 NRC, 1 circuit, contract value of \$189,400 (24 times \$7,600 plus \$7,000 NRC) and duration of 24 months.</p> <p>(10) LFO to Daytona 500Meg circuit: terms 60 months, MRC \$3,364 with 0 NRC, 1 circuit, contract value of \$201,840 (\$3,364 times 60) and duration of 60 months.</p> <p>(11) CSE to Orlando T1: terms 60 months, MRC \$550 with 0 NRC, 1 circuit, contract value of \$33,000 (60 times \$550) and duration of 60 months.</p> <p>(12) Radio T1's: terms 60 months, MRC \$350 with 0 NRC, 5 circuits to different locations, contract value of \$105,000 (60 times \$350 times 5) and duration of 60 months.</p>
NextEra Energy Capital Holdings, Inc.	<p>In July 2008, FPL New England Division ("NED") and NextEra-Seabrook Management determined the NED Switchyard ("Switchyard") needed significant improvements to ensure reliable service to its customers, and avoid future outages. The Switchyard Reliability Upgrade Capital Project is expected to be completed in 2011. Through a variety of capital improvements, the Switchyard will be modernized and adhere to top current industry standards. A \$36,000,000 Line of Credit ("LOC") was obtained from FPL Group Capital, Inc. on December 12, 2008 to ensure adequate funding was available to FPL-NED to fund their share of the improvements needed at the Switchyard. The original LOC amount was based on a budgetary estimate released in accordance with FERC requirements. When the estimate was finalized, the LOC was increased on November 19, 2009 to \$63,000,000 to fund the revised scope of work. As of May 31, 2010, project-to-date spend was \$49,619,141.</p> <p>On June 1, 2011, NED was transferred to New Hampshire Transmission, LLC a subsidiary of NextEra Energy, Inc. As such, FPL no longer has any direct interest in NED, d.b.a. New Hampshire Transmission ("NHT").</p>
NextEra Energy Power Marketing, LLC	<p>(1) On March 11th, 2010, FPL and NextEra Energy Marketing, LLC entered into a "Renewable Energy" agreement. 1,818 Green-e Energy Certifiable Renewable Energy Credits (RECs) were sold to Florida Power &amp; Light (FPL) at \$0.00. The RECs were from the Vintage Year of 2010. The donated RECs were used to reduce the carbon emissions associated to the Honda Classic event, held on February 28th through March 6th, 2011.</p> <p>(2) On October 10th, 2010, FPL and NextEra Energy Marketing, LLC entered into a "Renewable Energy" agreement. 12,000 Green-e Energy Certifiable Renewable Energy Credits (RECs) were sold to Florida Power &amp; Light (FPL) at \$0.00 for the Vintage Years of 2011 &amp; 2012. The donated RECs were used for LEED Certification for JB Headquarters. Specifically, they are intended to partially offset electrical consumption (from fossil generation) for two years.</p> <p>(3) On November 10th, 2010, FPL and NextEra Energy Marketing, LLC entered into a "Renewable Energy" agreement. 3,150 Green-e Energy Certifiable Renewable Energy Credits (RECs) were sold to Florida Power &amp; Light (FPL) at \$0.00 for the Vintage Years of 2011 &amp; 2012. The donated RECs were used for LEED Certification for JB Headquarters. Specifically, they are intended to partially offset electrical consumption (from fossil generation) for two years.</p>
Palms Insurance Company, Limited	<p>Palms Insurance Company, Limited provides various lines of insurance coverage to FPL. Palms provides insurance for FPL employees' workers' compensation liability excess of an annual aggregate retention of \$350,000 up to \$2,000,000 per accident or per employee. Premium for the term January 1, 2010 to December 2010 is \$5,106,517. Workers' compensation and employer's liability coverage for certain FPL contractors is provided excess of an annual aggregate retention of \$40,000 up to \$500,000 per accident or per contractor employee. Premium for the term January 1, 2010 to December 31, 2010 is \$1,496,760. Palms insures the FPL fleet vehicles for third-party auto liability up to \$3,000,000 per occurrence excess of a \$25,000 retention. Premium for the term January 1, 2010 to December 31, 2010 is \$2,355,483. Palms writes a 2.5% line of the construction builder's risk insurance for West County Energy Center Unit 3 with a limit of \$250,000,000 per occurrence excess of a \$5,000,000 deductible. Coverage will expire upon completion of the project. Palms writes a 2% line of a \$350,000,000 layer of FPL's property insurance excess of a \$150,000,000 layer. Premium for the term June 1, 2010 to May 31, 2011 was \$28,440. Palms writes a 2% line of a \$250,000,000 layer of FPL's property insurance excess of a \$600,000,000 layer. Premium for the term June 1, 2010 to May 31, 2011 was \$1,800. Palms insures 27.5% of FPL's solar construction builder's risk up to \$250,000,000 per occurrence excess of a \$100,000 deductible. The premium and policy period vary by project. Pursuant to the policy, in Palms paid \$73,659 to FPL as return of premium for not incurring any losses during construction.</p>

**ANALYSIS OF DIVERSIFICATION ACTIVITY**  
**Individual Affiliated Transactions in Excess of \$500,000**

FLORIDA POWER & LIGHT COMPANY  
For the Year Ended December 31, 2010

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.			
Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount DR / (CR) (c)
1	FPL Energy Services, Inc.	Sale of Natural Gas by EMT	(59,471,414)
2	FPL Energy Services, Inc.	Derivative Transactions on EMT Natural Gas Sales	(594,060)
3	FPL FiberNet, LLC	Fiber Network & Telephone Services	7,158,574
4	FPL Recovery Funding	Remittance of Bond Servicing Amounts Collected	75,559,838
5	KPB Financial Corporation	Purchase of Accounts Receivable Sold To KPB In Prior Year	900,000,000
6	KPB Financial Corporation	Sale of Accounts Receivable to KPB In Current Year	(900,000,000)
7	KPB Financial Corporation	Federal Tax Payments	8,327,780
8	KPB Financial Corporation	Nuclear Decommissioning Tax Credits	(7,616,062)
9	KPB Financial Corporation	Storm Fund Drawdown	(849,486)
10	New Hampshire Transmission, LLC	Cash Sale of FPL-NED Seabrook Substation	(32,804,470)
11	NextEra Energy, Inc.	Common Stock Dividend Payments	250,000,000
12	NextEra Energy, Inc.	Federal Tax Payments	225,527,264
13	NextEra Energy, Inc.	State Tax Payments	74,975,136
14	NextEra Energy, Inc.	Deferred Compensation, Incentives, & Stock Awards	67,598,206
15	NextEra Energy, Inc.	Thrift Plan Company Match Payments	28,090,436
16	NextEra Energy, Inc.	Toshiba Contract Credit	(500,000)
17	NextEra Energy Capital Holdings, Inc.	Services Provided by FPL (See Note 1)	(79,326,735)
18	NextEra Energy Resources, LLC	Services Received by FPL	2,911,630
19	NextEra Energy Seabrook, LLC	Services Rendered to FPL New England Division	2,174,040
20	Palms Insurance Company, Limited	Reimbursement of Claim Expenses Paid by FPL	(5,623,618)
21	Palms Insurance Company, Limited	Worker's Compensation Insurance	4,557,948
22	Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance	2,355,483
23	Palms Insurance Company, Limited	Contractor Wrap-up Insurance	1,359,491
Footnotes and General Comments:			
Note 1: Services primarily provided by FPL include accounting, financial, consulting, human resources systems and programs, education and training, land management, legal, payroll, management and administrative, computer services, printing and duplicating, physical facilities, software maintenance, license fees, in territory gas sales and aviation services.			
General Comments:			
Items exclude payments of cash collected on behalf of Affiliates.			
Items exclude FPL Consolidating Entities			



ANALYSIS OF DIVERSIFICATION ACTIVITY  
Summary of Affiliated Transfers and Cost Allocations

FLORIDA POWER & LIGHT COMPANY  
For the Year Ended December 31, 2010

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "p" if the service or product is a purchase by the Respondent; "s" if the service or product is sold by the Respondent.
- e) Enter utility account number in which charges are recorded.
- f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Alandco, Inc.	See Note 1		S	146	3,405
Ashtabula Wind, LLC	Fleet Support Services Provided by FPL		S	Various	3,756
Badger Wind Power, LLC	Fleet Support Services Provided by FPL		S	Various	1,141
Backbone Mountain Windpower, LLC	Fleet Support Services Provided by FPL		S	Various	1,468
Calhoun Power Company I, LLC	Products Purchased by FPL		P	154	35,500
Calhoun Power Company I, LLC	Fleet Support Services Provided by FPL		S	512/553	129,042
Capricorn Ridge Wind, LLC	Fleet Support Services Provided by FPL		S	Various	9,272
Crystal Lake Wind II, LLC	Fleet Support Services Provided by FPL		S	Various	4,503
Crystal Lake Wind I, LLC	Fleet Support Services Provided by FPL		S	Various	1,738
Delaware Mountain Wind Farm, LLC	Fleet Support Services Provided by FPL		S	Various	4,679
ESI Energy, LLC	Products Purchased by FPL		P	107	40,000
FPL Energy Callahan Wind, LP	Fleet Support Services Provided by FPL		S	Various	825
FPL Energy Cowboy Wind, LLC	Fleet Support Services Provided by FPL		S	Various	3,338
FPLE Fomey, LLC	Fleet Support Services Provided by FPL		S	Various	80,626
FPL Energy Hancock County Wind, LLC	Fleet Support Services Provided by FPL		S	Various	1,293
FPL Energy Horse Hollow Wind, LLC	Fleet Support Services Provided by FPL		S	Various	8,257
FPL Energy Horse Hollow Wind II, LLC	Fleet Support Services Provided by FPL		S	Various	4,630
FPL Energy Horse Hollow Wind III, LLC	Fleet Support Services Provided by FPL		S	Various	3,234
FPL Energy Marcus Hook, LP	Products Purchased by FPL		P	549	1,622
FPL Energy Marcus Hook, LP	Products Purchased by FPL		P	553	3,245
FPL Energy Marcus Hook, LP	Products Purchased by FPL		P	554	541
FPL Energy Mower County, LLC	Fleet Support Services Provided by FPL		S	Various	3,594
FPL Energy New Mexico Wind, LLC	Fleet Support Services Provided by FPL		S	Various	4,400
FPL Energy Oklahoma Wind, LLC	Fleet Support Services Provided by FPL		S	Various	1,610
FPL Energy Oliver Wind, LLC	Fleet Support Services Provided by FPL		S	Various	3,699
FPL Energy Pecos Wind	Fleet Support Services Provided by FPL		S	Various	5,367
FPL Energy Post Wind LP, LLC	Fleet Support Services Provided by FPL		S	Various	3,243

ANALYSIS OF DIVERSIFICATION ACTIVITY  
Summary of Affiliated Transfers and Cost Allocations

FLORIDA POWER & LIGHT COMPANY  
For the Year Ended December 31, 2010

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPLE Rhode Island	Services Received by FPL		P	553	3,488
FPL Energy Services, Inc.	Services Received by FPL		P	107	46,727
FPL Energy Services, Inc.	Services Received by FPL		P	143	8,141
FPL Energy Services, Inc.	See Note 1		S	146	7,027,346
FPL Energy Services, Inc.	Services Received by FPL		P	253	716
FPL Energy Services, Inc.	Services Received by FPL		P	426	62,374
FPL Energy Services, Inc.	Derivative Transactions on EMT Natural Gas Sales		S	456	2,686,730
FPL Energy Services, Inc.	Services Received by FPL		P	902	11,147
FPL Energy Services, Inc.	Services Received by FPL		P	916	917,489
FPL Energy Services, Inc.	Services Received by FPL		P	921	3,989
FPL Energy Vansycle, LLC	Fleet Support Services Provided by FPL		S	Various	1,305
FPL Energy Wyoming, LLC	Fleet Support Services Provided by FPL		S	Various	5,049
FPL FiberNet, LLC	CLEC Telephone Services		P	107	1,840,726
FPL FiberNet, LLC	See Note 1		S	146	4,793,386
FPL FiberNet, LLC	CLEC Telephone Services		P	163	102,202
FPL FiberNet, LLC	Taxes for Stock Options		P	234	74,254
FPL FiberNet, LLC	Cell Tower Lease Payments		S	454	973,705
FPL FiberNet, LLC	Orlando Site Expenses		P	506	20,739
FPL FiberNet, LLC	Orlando Site Expenses		P	549	2,356
FPL FiberNet, LLC	CLEC Telephone Services		P	556	17,099
FPL FiberNet, LLC	CLEC Telephone Services		P	557	57,361
FPL FiberNet, LLC	CLEC Telephone Services		P	569	17,099
FPL FiberNet, LLC	CLEC Telephone Services		P	581	17,617
FPL FiberNet, LLC	CLEC Telephone Services		P	902	6,652
FPL FiberNet, LLC	CLEC Telephone Services		P	910	241,569
FPL FiberNet, LLC	CLEC Telephone Services		P	921	984,785
FPL FiberNet, LLC	Orlando Site Expenses		P	931	50,032
FPL Group International, Inc.	See Note 1		S	146	5,220
FPL Group Resources, LLC	See Note 1		S	146	1,125,491
FPL Readi Power, LLC	Products Purchased by FPL		P	107	28,400
FPL Readi Power, LLC	See Note 1		S	146	75,679
Gray County Wind Energy, LLC	Fleet Support Services Provided by FPL		S	Various	2,948
Hawkeye Power Partners, LLC	Fleet Support Services Provided by FPL		S	Various	393
High Winds, LLC	Fleet Support Services Provided by FPL		S	Various	3,835



ANALYSIS OF DIVERSIFICATION ACTIVITY  
Summary of Affiliated Transfers and Cost Allocations

FLORIDA POWER & LIGHT COMPANY  
For the Year Ended December 31, 2010

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Indian Mesa Wind Farm, LLC	Fleet Support Services Provided by FPL		S	Various	8,519
KPB Financial Corporation	Net Capital Contributions		P	123	220,000
KPB Financial Corporation	Tax Reimbursement		P	234	55,256
KPB Financial Corporation	Storm Fund Bond Issue Admin. Fees		P	234	277,027
KPB Financial Corporation	Administrative Purchase Fee		P	426	20,000
Lake Benton Power Partners II, LLC	Fleet Support Services Provided by FPL		S	Various	4,692
Lamar Power Partners	Products Purchased by FPL		P	553	636
Langdon Wind, LLC	Fleet Support Services Provided by FPL		S	Various	3,811
Logan Wind Energy, LLC	Fleet Support Services Provided by FPL		S	Various	4,502
New Hampshire Transmission, LLC	Interest Related to Sale of FPL-NED Seabrook Substation		S	123	7,855
NextEra Duane Arnold, LLC	Services Received by FPL		P	107	5,497
NextEra Duane Arnold, LLC	Services Received by FPL		P	108	1,161
NextEra Duane Arnold, LLC	See Note 1		S	146	4,503,279
NextEra Duane Arnold, LLC	Support for Nuclear Operations		P	517	1,551
NextEra Duane Arnold, LLC	Support for Nuclear Operations		P	520	1,281
NextEra Duane Arnold, LLC	Support for Nuclear Operations		P	524	63,218
NextEra Duane Arnold, LLC	Support for Nuclear Operations		P	524	123,271
NextEra Duane Arnold, LLC	Support for Nuclear Operations		P	530	54,826
NextEra Duane Arnold, LLC	Support for Nuclear Operations		P	531	17,284
NextEra Energy, Inc.	RSA Amortization & Equity Performance Shares		P	107	398,983
NextEra Energy, Inc.	Medicare Part D Subsidy & FAS 106 Medicare		P	143	3,939
NextEra Energy, Inc.	See Note 1		S	146	242,977
NextEra Energy, Inc.	Services Received by FPL		P	165	58,935
NextEra Energy, Inc.	Dividend Repayment on RSA Shares Forfeited		P	232	2,716
NextEra Energy, Inc.	State Tax Payment Reimbursement		P	236	174,503
NextEra Energy, Inc.	Sales Tax Payment		P	241	1,201
NextEra Energy, Inc.	RSA Amortization		P	517	8,551
NextEra Energy, Inc.	Deferred Compensation, Incentives & Stock Awards		P	920	4,443,236
NextEra Energy, Inc.	Services Received by FPL		P	921	8,300
NextEra Energy, Inc.	Services Received by FPL		P	921	49,834
NextEra Energy, Inc.	Pension & Other Employees Benefit Plans		P	926	5,682,116
NextEra Energy, Inc.	BOD RSA Amortization & Membership Fees		P	930	400,009
NextEra Energy Maine, LLC	See Note 1		S	146	596,637
NextEra Point Beach, LLC	See Note 1		S	146	6,513,626

ANALYSIS OF DIVERSIFICATION ACTIVITY  
Summary of Affiliated Transfers and Cost Allocations

FLORIDA POWER & LIGHT COMPANY  
For the Year Ended December 31, 2010

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
NextEra Point Beach, LLC	Support for Nuclear Operations		P	154	1,304
NextEra Point Beach, LLC	Support for Nuclear Operations		P	517	3,417
NextEra Point Beach, LLC	Support for Nuclear Operations		P	520	2,116
NextEra Point Beach, LLC	Support for Nuclear Operations		P	524	17,715
NextEra Point Beach, LLC	Support for Nuclear Operations		P	528	5,622
NextEra Point Beach, LLC	Support for Nuclear Operations		P	530	6,827
NextEra Point Beach, LLC	Support for Nuclear Operations		P	531	30,241
NextEra Power Marketing, LLC	See Note 1		S	146	2,353,867
NextEra Project Management, LLC	See Note 1		S	146	5,190,116
NextEra Energy Resources, LLC	Services Received by FPL		P	Various	9,369,926
NextEra Energy Resources, LLC	Services Received by FPL		P	107	22,497
NextEra Energy Resources, LLC	See Note 1		S	146	29,025,345
NextEra Energy Resources, LLC	Credit Card Rebate Reimbursement		P	234	193,100
NextEra Energy Resources, LLC	Tax Refund Reimbursement		P	241	98,729
NextEra Energy Seabrook, LLC	Services Received by FPL		P	107	260,018
NextEra Energy Seabrook, LLC	Services Rendered to FPL New England Division		P	123	385,013
NextEra Energy Seabrook, LLC	Net LNS Tariff Charges - New England Division		S	123	959,801
NextEra Energy Seabrook, LLC	See Note 1		S	146	5,282,869
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	154	21,242
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	517	69,567
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	520	18,387
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	524	210,475
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	528	253,817
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	530	53,214
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	531	191,887
NextEra Energy Seabrook, LLC	Support for IM Security Operations		P	910	849
NextEra Energy Seabrook, LLC	Support for IM Security Operations		P	921	58,049
NextEra Energy Seabrook, LLC	Support for IM Security Operations		P	923	13,710
North American Power Systems	See Note 1		S	146	77,043
North American Power Systems	Products Purchased by FPL		P	553	110,366
Northern Colorado Wind Energy, LLC	Fleet Support Services Provided by FPL		S	Various	402
Osceola Windpower, LLC	Fleet Support Services Provided by FPL		S	Various	1,093
Osceola Windpower II, LLC	Fleet Support Services Provided by FPL		S	Various	7,179
Palms Insurance Company, Limited	Excess Property All Risk Insurance		P	165	30,240

ANALYSIS OF DIVERSIFICATION ACTIVITY  
Summary of Affiliated Transfers and Cost Allocations

FLORIDA POWER & LIGHT COMPANY  
For the Year Ended December 31, 2010

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Palms Insurance Company, Limited	Contractor Wrap Up Insurance		P	165	135,031
Palms Insurance Company, Limited	Worker's Compensation Insurance		P	165	548,569
Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance		P	165	2,238
Peetz Table Wind Energy, LLC	Fleet Support Services Provided by FPL		S	Various	3,165
Story Wind, LLC	Fleet Support Services Provided by FPL		S	Various	1,351
Wilton Wind II, LLC	Fleet Support Services Provided by FPL		S	Various	944
Wind Power Partners 1993, LP	Fleet Support Services Provided by FPL		S	Various	1,043
Wind Power Partners 1994, LP	Fleet Support Services Provided by FPL		S	Various	6,264
Wolf Ridge Wind, LLC	Fleet Support Services Provided by FPL		S	Various	2,125
Footnotes and General Comments:					
Note 1: Services primarily provided by FPL include accounting, financial, consulting, human resources systems and programs, education and training, land management, legal, payroll, management and administrative, computer services, printing and duplicating, physical facilities, software maintenance, license fees, in territory gas sales and aviation services.					
General Comments:					
Items exclude payments of cash collected on behalf of Affiliates.					
Items exclude FPL Consolidating Entities.					

**Analysis of Diversification Activity**  
**Assets or Rights Purchased from or Sold to Affiliates**

Florida Power & Light Company  
For the Period Ended December 31, 2010

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
<b><u>Purchases/Transfers from Affiliates:</u></b>							
Calhoun Power Company I, LLC	Flow Divider	35,731		35,731	48,500	35,731	YES
ESI Energy, LLC	F-450 Service Truck	68,301	8,891	59,410	40,000	40,000	YES
FPL Energy Marcus Hook, LLC	Motor Protection System	4,922		4,922	5,758	5,078	YES
FPL Readi-Power, LLC	Hurricane Shelter Generator and LP Gas System	29,922		29,922	28,448	28,400	YES
FPLE Rhode Island State Energy, L.P.	Valve Assembly	3,488		3,488	4,167	3,488	YES
KPB Financial Corp.	Misc. Accounts Receivable	900,000,000		900,000,000		900,000,000	YES
Lamar Power Partners, LLC	Pressure Switch	638		638	636	636	YES
NextEra Energy Point Beach, LLC	Thermowell	534		534	524	524	YES
NextEra Energy Point Beach, LLC	Valve, relay air, valve relief	853		853	2,119	829	YES
NextEra Energy Resources, LLC	2010 Ford Fusion	27,454	1,384	26,070	21,200	21,200	YES
NextEra Energy Seabrook, LLC	Parts from existing RHR pump	181,896		181,896	180,080	181,896	YES
NextEra Energy Seabrook, LLC	Dual Element RTD	39,374		39,374	57,648	57,648	YES
NextEra Energy Seabrook, LLC	Amplifier	1,033		1,033	875	875	YES
NextEra Energy Seabrook, LLC	Fitting	1,844		1,844	3,387	1,844	YES
NextEra Energy Seabrook, LLC	Circuit Chip	55		55	8	8	YES
NextEra Energy Seabrook, LLC	Cast Spool Piece	3,042		3,042	41,667	4,842	YES
NextEra Energy Seabrook, LLC	Rectifier	798		798	148	148	YES
NextEra Energy Seabrook, LLC	Fuses	46		46	9	9	YES
NextEra Energy Seabrook, LLC	Boric Acid	17,827		17,827	18,260	17,827	YES
North American Power Systems, LLC	Blade Segment	104,071		104,071	104,071	104,071	YES
	<b>Total</b>					<b>900,505,056</b>	
<b><u>Sales to Affiliates:</u></b>							
Bayswater Peaking Facility, LLC	Arrestor	173		173	131	173	YES
Bayswater Peaking Facility, LLC	Various Parts	7,569		7,569	6,342	7,773	YES
Blythe Energy, LLC	Terminal Lug	49		49	3	49	YES
Crystal Lake Wind, LLC	Relay	5,725		5,725	5,032	5,840	YES
Crystal Lake Wind III, LLC	Connectors	575		575	328	575	YES
Crystal Lake Wind III, LLC	Cables	200		200	120	377	YES
Crystal Lake Wind III, LLC	Connectors, block test	289		289	226	289	YES
Crystal Lake Wind III, LLC	Various parts	1,089		1,089	2,974	3,093	YES
Crystal Lake Wind III, LLC	Bolted dead ends	419		419	298	419	YES
Crystal Lake Wind III, LLC	Interface card, fibers, modems	2,257		2,257	1,844	2,257	YES

Analysis of Diversification Activity  
Assets or Rights Purchased from or Sold to Affiliates

Florida Power & Light Company  
For the Period Ended December 31, 2010

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Crystal Lake Wind III, LLC	Posts	340		340	261	340	YES
Crystal Lake Wind III, LLC	Cables, connectors	295		295	190	295	YES
Crystal Lake Wind III, LLC	Cables	168		168	108	168	YES
Crystal Lake Wind III, LLC	Relays, connectors, cables	601		601	492	601	YES
Crystal Lake Wind III, LLC	Relay	314		314	197	314	YES
FPL Energy Marcus Hook, LLC	Shroud pins, nozzle plugs	2,082		2,082	2,047	2,101	YES
FPL Energy Marcus Hook, LLC	Probes	1,652		1,652	1,440	1,652	YES
FPLE Fomey, LLC	Seals, bellows, gaskets	11,492		11,492	18,310	18,744	YES
FPLE Fomey, LLC	Washers, locking plates, inserts	1,683		1,683	2,152	2,370	YES
Garden Wind, LLC	Wire, Y-Clevis balls, insulators	9,146		9,146	5,202	9,146	YES
Horse Hollow Generation Tie, LLC	Relays	711		711	590	804	YES
Horse Hollow Generation Tie, LLC	Various parts	2,987		2,987	2,521	2,987	YES
Horse Hollow Generation Tie, LLC	Interface card	334		334	256	334	YES
KPB Financial Corp.	Misc. Accounts Receivable	900,000,000		900,000,000		900,000,000	YES
Lamar Power Partners, LLC	Bellows	11,965		11,965	10,579	11,965	YES
Lamar Power Partners, LLC	Rings, bushing, washer, gaskets, tubing	1,607		1,607	1,132	1,791	YES
Lamar Power Partners, LLC	Ring casings, bushings, washers, nut	943		943	791	943	YES
Lone Star Transmission, LLC	Studs, washers, hex nuts	1,613		1,613	813	1,613	YES
Luz Solar Partners Ltd., VIII	Relays	3,747		3,747	2,956	3,747	YES
Luz Solar Partners Ltd., VIII	CCVT Tray	3,096		3,096	2,705	3,096	YES
NAPS Wind, LLC	1997 Toyota Lift Truck	-		-	5,625	5,625	YES
New Hampshire Transmission, LLC	FPL-NED Seabrook Substation	43,607,414	10,802,944	32,804,470	19,870,526	32,804,470	YES
NextEra Energy Duane Arnold, LLC	Glass flakes, additives, coatings	1,151		1,151	776	1,151	YES
NextEra Energy Duane Arnold, LLC	Circuit Board	1,435		1,435	2,870	2,870	YES
NextEra Energy Duane Arnold, LLC	Relay	1,746		1,746	1,410	1,746	YES
NextEra Energy Duane Arnold, LLC	Valve globes	602		602	445	602	YES
NextEra Energy Point Beach, LLC	Bushings	3,626		3,626	3,175	3,626	YES
NextEra Energy Point Beach, LLC	Valve manifolds	12,150		12,150	59,304	59,304	YES
NextEra Energy Seabrook, LLC	Relay	287		287	218	287	YES
NextEra Energy Seabrook, LLC	Boric Acid	38,544		38,544	38,526	38,916	YES
NextEra Energy Seabrook, LLC	Boric Acid	19,225		19,225	19,263	19,458	YES
NextEra Energy Seabrook, LLC	Boric Acid	14,980		14,980	15,410	15,566	YES

### Analysis of Diversification Activity

**Florida Power & Light Company**  
**For the Period Ended December 31, 2010**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

# Utility/Affiliate Employee Transfers

Florida Power Light Company  
For the Year Ended December 31, 2010

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

EE ID	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment
10057*	Florida Power & Light Company	NextEra Energy, Inc.	VP Environmental Services	VP Environmental Services
10575	Florida Power & Light Company	FPL Energy Services, Inc	Project Coordinator	Supervisor Billing & Customer Service
10922	Florida Power & Light Company	NextEra Energy, Inc.	Aircraft Mechanic	Aircraft Mechanic
11908	Florida Power & Light Company	NextEra Energy Resources, LLC	VP Power Generation Technical Services	VP Thermal and Hydro Operations
12148	Florida Power & Light Company	FPL Group Resources, LLC	Nuclear Business Ops Mgr - Actg/Reg	Director of Business Mgmt - US Transmission
12412	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Sr Captain	Pilot - Sr Captain
12516	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Sr Captain	Pilot - Sr Captain
13336	Florida Power & Light Company	NextEra Energy, Inc.	Administrative Technician	Administrative Technician
13869	Florida Power & Light Company	FPL Energy Services, Inc	Director Organization Development & Mgt	Director Organization Development & Mgt
13927	Florida Power & Light Company	FPL Energy Services, Inc	Sr Engineer	Sr Engineer
14010	Florida Power & Light Company	NextEra Power Mktg, Inc	Resource Lead - Dsbn	Financial Analyst I
14022	Florida Power & Light Company	NextEra Operating Svcs, Inc	Field Collector (PB)	Wind Technician III
14219	Florida Power & Light Company	NextEra Energy Resources, LLC	Operations Leader II - T&S	NextEra T/S Field Operations Manager
14348	Florida Power & Light Company	NextEra Energy Resources, LLC	Manager Load Dispatch	System Dispatch Manager
15090	Florida Power & Light Company	NextEra Energy Resources, LLC	Business Leader - Dsbn	Black Belt Project Manager
15342	Florida Power & Light Company	FPL Group Resources, LLC	Nuclear Analyst I	Business Management Analyst - US Trans
15495	Florida Power & Light Company	NextEra Energy, Inc.	Aviation Mechanic Lead	Aviation Mechanic Lead
15721	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Sr Captain	Pilot - Sr Captain
17112	Florida Power & Light Company	NextEra Energy Resources, LLC	Inventory Services Supervisor	Materials Management Supervisor
17154	Florida Power & Light Company	NextEra Energy Resources, LLC	Executive Administrative Assistant	Administrative Technician - NextEra
18399	Florida Power & Light Company	NextEra Operating Svcs, Inc	Meters Supervisor II	Associate Wind Site Manager
18637	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Sr Captain	Pilot - Sr Captain
18858	Florida Power & Light Company	FPL Group Resources, LLC	SVP Regulatory & State Governmental Aff.	President, U.S. Transmission Holdings
19846	Florida Power & Light Company	NextEra Energy, Inc.	Manager Aviation	Manager Aviation
20135	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Sr Captain	Pilot - Sr Captain
20643*	Florida Power & Light Company	NextEra Energy, Inc.	VP Engineering & Construction	VP Engineering & Construction
20972	Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Production Assurance General Manager	PGD Production Assurance General Manager
22156	Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer I - Power Systems	PGD Engineer
23513	Florida Power & Light Company	NextEra Energy Resources, LLC	IT Business Systems Analyst Senior	Sr Materials Management Specialist
23876	Florida Power & Light Company	NextEra Energy, Inc.	Flight Coordinator	Flight Coordinator
23884	Florida Power & Light Company	NextEra Energy Resources, LLC	Sr HR Consultant	Sr HR Consultant
23910	Florida Power & Light Company	NextEra Energy Resources, LLC	Materials Management Specialist	Lead Professional - Construction
23975	Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Technical Services General Manager	PGD Central Maintenance General Manager
24331	Florida Power & Light Company	NextEra Energy, Inc.	Chief Pilot	Chief Pilot
24472	Florida Power & Light Company	NextEra Project Mgmt, Inc	PGD Central Maintenance Leader	PGD Central Maintenance Specialist
24507	Florida Power & Light Company	NextEra Energy, Inc.	Director Corporate Security/Aviation	Director Corporate Security/Aviation
24639	Florida Power & Light Company	NextEra Operating Svcs, Inc	Lead Quality and Process Project Mgr	PGD Maintenance Specialist
24771	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Captain	Pilot - Captain
24853	Florida Power & Light Company	NextEra Project Mgmt, Inc	HR Consultant I	HR Consultant I
24977	Florida Power & Light Company	NextEra Power Mktg, Inc	Senior Analyst - Dsbn	Quantitative Analyst
25465	Florida Power & Light Company	NextEra Energy Resources, LLC	Nuclear Engineer Senior	Nuclear Engineer Senior
25647	Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Investor Relations Analyst	Sr PGD Business Svcs Specialist
26581	Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer II - Power Systems	Sourcing Specialist II
26649	Florida Power & Light Company	FPL Energy Services, Inc	Customer Service Rep I	Quality Analyst
26932	Florida Power & Light Company	NextEra Operating Svcs, Inc	Production Lead - Dsbn	Associate Wind Site Manager
26947*	Florida Power & Light Company	NextEra Energy, Inc.	VP Integrated Supply Chain	VP Integrated Supply Chain
27212	Florida Power & Light Company	NextEra Project Mgmt, Inc	PGD Engineer	PGD Engineer
27661	Florida Power & Light Company	NextEra Duane Arnold	Nuclear CFAM - Maintenance	Nuclear Operations Site Director

# Utility/Affiliate Employee Transfers

Florida Power Light Company  
For the Year Ended December 31, 2010

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

EE ID	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment
28112	Florida Power & Light Company	NextEra Energy Resources, LLC	Mgr Fleet Standardization	Sr Mgr Nuclear Materials Mgmt - Regional
28421	Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer II - Power Systems	Engineer II - Power Systems
28782	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Captain	Pilot - Captain
28942	Florida Power & Light Company	NextEra Operating Svcs, Inc	Professional - Construction	PGD Production Assurance Specialist
29310	Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Engineer - Power Systems	PGD Central Maintenance Specialist
30159	Florida Power & Light Company	NextEra Energy Resources, LLC	Manager Corporate Real Estate	Senior Business Manager
30377	Florida Power & Light Company	FPL Group Resources, LLC	Administrative Technician	Administrative Specialist I - LoneStar
30601	Florida Power & Light Company	FPL Energy Services, Inc	Associate Business Specialist	FPLES Tech Writer & Project Specialist
30771	Florida Power & Light Company	NextEra Project Mgmt, Inc	Recruiting & Placement Specialist	Sr Recruiting & Placement Specialist
31046	Florida Power & Light Company	FPL Energy Services, Inc	Administrative Specialist I	Administrative Technician
31252	Florida Power & Light Company	FPL FiberNet, LLC	Administrative Specialist I	Sr Procurement Specialist
31357	Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Production Assurance Specialist	PGD Production Assurance Specialist
31542	Florida Power & Light Company	NextEra Project Mgmt, Inc	Sr Accountant	Project Controller - NextEra
31664	Florida Power & Light Company	NextEra Project Mgmt, Inc	Nuclear Engineer I	Nuclear Engineer I
32945	Florida Power & Light Company	NextEra Energy, Inc.	Aviation Maintenance Manager	Aviation Maintenance Manager
33026	Florida Power & Light Company	NextEra Energy Resources, LLC	Associate Engineer - Power Systems	Associate Engineer - Power Systems
33201	Florida Power & Light Company	FPL Energy Services, Inc	Accountant II	Accountant II
33313	Florida Power & Light Company	NextEra Power Mktg, Inc	Internal Auditor	Sr Accountant
33433	Florida Power & Light Company	NextEra Energy Resources, LLC	Intermediate Internal Auditor	Financial Analyst Proj Valuation
33480	Florida Power & Light Company	NextEra Energy, Inc.	Aircraft Mechanic	Aircraft Mechanic
33491	Florida Power & Light Company	NextEra Energy Resources, LLC	Nuclear Planner Scheduler Senior	Senior Engineer - Power Systems
33619	Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Leader II	PGD Engineer
33714*	Florida Power & Light Company	NextEra Energy, Inc.	VP Marketing & Communication	VP Marketing & Communication
33756	Florida Power & Light Company	NextEra Energy Resources, LLC	Sourcing Specialist I	Senior Sourcing Specialist
33890	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Captain	Pilot - Captain
33893	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Captain	Pilot - Captain
34005	Florida Power & Light Company	NextEra Duane Arnold	Nuclear Maintenance Section Supervisor	Nuclear Mtn I&C Department Head
34422	Florida Power & Light Company	NextEra Energy Resources, LLC	Lead Professional - Construction	Senior Professional - Construction
34584	Florida Power & Light Company	NextEra Energy Resources, LLC	HR Consultant II	Administrative Technician - NextEra
35005	Florida Power & Light Company	NextEra Energy Resources, LLC	College Intern	College Intern - NextEra
35329	Florida Power & Light Company	NextEra Operating Svcs, Inc	Meter Reader	Wind Technician III Itinerant
35394	Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Engineer - Power Systems	Sys Operator - NextEra Energy Resources
35399	Florida Power & Light Company	NextEra Project Mgmt, Inc	PGD Central Maintenance Manager	Site Manager GRS
35408	Florida Power & Light Company	NextEra Operating Svcs, Inc	PGD Engineer	Production Technician II
35439	Florida Power & Light Company	NextEra Project Mgmt, Inc	Nuclear Projects Technical Director	Site Director EPU - Point Beach
35602	Florida Power & Light Company	NextEra Power Mktg, Inc	Intermediate Internal Auditor	Process Improvement Coord - NextEra
35669	Florida Power & Light Company	NextEra Operating Svcs, Inc	Materials Management Specialist	Sourcing Specialist II
36028	Florida Power & Light Company	NextEra Energy Resources, LLC	Tax Project Manager	Tax Project Manager
36076	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Captain	Pilot - Captain
36179*	Florida Power & Light Company	NextEra Energy, Inc.	VP & Chief Information Officer	VP & Chief Information Officer
36197	Florida Power & Light Company	FPL Group Resources, LLC	Executive Administrative Assistant	Administrative Technician - US Transmission
36219	Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Professional - Construction	Financial Analyst I
36332	Florida Power & Light Company	FPL Energy Services, Inc	Sr Engineer	Sr Engineer
36336	Florida Power & Light Company	FPL Group Resources, LLC	Regulatory Specialist	Business Administrative Technician
41537	Florida Power & Light Company	FPL Energy Services, Inc	National Sales Manager - ESCO	National Sales Manager - ESCO
42021	Florida Power & Light Company	NextEra Energy, Inc.	Aircraft Mechanic	Aircraft Mechanic
42988	Florida Power & Light Company	NextEra Energy, Inc.	Pilot - Captain	Pilot - Captain
10711	FPL Energy Services, Inc	Florida Power & Light Company	IT Business Systems Analyst Senior	IT Business Systems Analyst Senior



# Utility/Affiliate Employee Transfers

Florida Power Light Company  
For the Year Ended December 31, 2010

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

EE ID	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment
16129	FPL Energy Services, Inc	Florida Power & Light Company	IT Programmer Analyst Practitioner	IT Programmer Analyst Practitioner
16701	FPL Energy Services, Inc	Florida Power & Light Company	Sales Specialist	Associate Project Manager - DAC
18753	FPL Energy Services, Inc	Florida Power & Light Company	IT Project Manager Practitioner	IT Project Manager Practitioner
24446	FPL Energy Services, Inc	Florida Power & Light Company	Sr Inside Sales Rep	Account Specialist
32927	FPL Energy Services, Inc	Florida Power & Light Company	Product Manager - Home Services	Senior Business Analyst
36088	FPL Energy Services, Inc	Florida Power & Light Company	Senior Sales Consultant	Senior Sales Consultant
42175	FPL Energy Services, Inc	Florida Power & Light Company	Administrative Technician	Administrative Technician
10234	FPL FiberNet, LLC	Florida Power & Light Company	Permit Administrator	Contractor Sales Specialist
15935	FPL FiberNet, LLC	Florida Power & Light Company	Associate Accountant	Sr Load Management Field Technician
36234	FPL FiberNet, LLC	Florida Power & Light Company	Mgr Network Ops Center - Fibernet	Contractor Business Supervisor
36308	FPL Group Resources, LLC	Florida Power & Light Company	Associate Regulatory Analyst	Regulatory Affairs Analyst
27626	NextEra Duane Arnold	Florida Power & Light Company	Nuclear Security Supervisor	Nuclear Security Operations Supervisor
11217	NextEra Energy Resources, LLC	Florida Power & Light Company	Nuclear Engineering Supervisor	Manager Procurement Engineering
12252	NextEra Energy Resources, LLC	Florida Power & Light Company	Financial Analyst I	Senior Professional - Construction
14798	NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Business Management Analyst - NextEra	Sr Compliance Specialist
20698	NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Mgr Nuclear Materials Mgmt - Regional	Director Bus Integration Svcs & Technology
24920	NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Central Maintenance General Manager	Process Manager
25402	NextEra Energy Resources, LLC	Florida Power & Light Company	Accounting Manager	Sr Accountant
26723	NextEra Energy Resources, LLC	Florida Power & Light Company	Sourcing Specialist II	Materials Management Specialist
28011	NextEra Energy Resources, LLC	Florida Power & Light Company	Special Projects Tax Advisor	Tax Project Manager
28609	NextEra Energy Resources, LLC	Florida Power & Light Company	Sr PGD Business Svcs Specialist	IT Business Systems Analyst Senior
30100	NextEra Energy Resources, LLC	Florida Power & Light Company	Lead Professional - Construction	Lead Professional - Construction
31749	NextEra Energy Resources, LLC	Florida Power & Light Company	Senior Business Manager	Lead Professional - Construction
32943	NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Associate Prod Assurance Spec	PGD Engineer
33653	NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Associate Prod Assurance Spec	PGD Engineer
33756	NextEra Energy Resources, LLC	Florida Power & Light Company	Senior Sourcing Specialist	Senior Sourcing Specialist
35266	NextEra Energy Resources, LLC	Florida Power & Light Company	Lead Quality and Process Analyst	Tax Project Manager
35646	NextEra Energy Resources, LLC	Florida Power & Light Company	HR Consultant II	Executive Services Consultant
35688	NextEra Energy Resources, LLC	Florida Power & Light Company	Compliance Manager - NextEra	Manager Quality
35772	NextEra Energy Resources, LLC	Florida Power & Light Company	Project Controller - NextEra	Manager Benefits
35854	NextEra Energy Resources, LLC	Florida Power & Light Company	Business Associate - NextEra	Business Analyst II
35862	NextEra Energy Resources, LLC	Florida Power & Light Company	Black Belt Project Manager	Manager Delivery Assurance - T&S
36044	NextEra Energy Resources, LLC	Florida Power & Light Company	Lead Quality and Process Project Mgr	Lead Quality and Process Project Mgr
22773	NextEra Energy Seabrook, LLC	Florida Power & Light Company	VP Seabrook Nuclear Power Plant	VP Fleet Support
33251	NextEra Energy Seabrook, LLC	Florida Power & Light Company	Nuclear Maintenance Site Director	Nuclear Maintenance Site Director
14351	NextEra Operating Svcs, Inc	Florida Power & Light Company	PGD Environmental Leader	PGD Operations Specialist
30250	NextEra Operating Svcs, Inc	Florida Power & Light Company	Production Technician II	Meter Elect A
31713	NextEra Operating Svcs, Inc	Florida Power & Light Company	Materials Management Specialist	Materials Management Specialist
30023	NextEra Power Mktg, Inc	Florida Power & Light Company	Quantitative Analyst	Sr Financial Analyst
12324	NextEra Project Mgmt, Inc	Florida Power & Light Company	Site Project Manager EPU	Nuclear Project Site Manager EPU
23544	NextEra Project Mgmt, Inc	Florida Power & Light Company	Site Director EPU - Point Beach	Director of Projects - PSL/PTN
31458	NextEra Project Mgmt, Inc	Florida Power & Light Company	EPU Project Implementation Owner-Midwest	VP Organizational Support

NOTE: \* Certain corporate employees were transferred to NEE Inc during 2010, but as there is no payroll company for NEE Inc., all payroll for these employees continues to be charged to FPL and then billed or allocated to the affiliates accordingly.

Analysis of Diversification Activity  
Non-Tariffed Services and Products Provided by the Utility

Florida Power & Light Company  
For the Year Ended December 31, 2010

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service	Account No.	Regulated or Non-regulated
Miscellaneous Service Revenues - Facility Relocation Work Orders	451.000	Regulated
Miscellaneous Service Revenues - Temporary Construction Work Orders	451.100	Regulated
Miscellaneous Service Revenues - Job Orders	451.200	Regulated
Miscellaneous Service Revenues - Qualifying Facilities Interconnection Charges	451.300	Regulated
Rent from Electric Utility Plant	454.000	Regulated
Rent from Electric Utility Plant - Affiliates	454.020 - 454.050	Regulated
Rent from Future Use Property	454.100	Regulated
Rent from Leased Plant In Service Property	454.200	Regulated
Rent from Cable TV Attachments	454.300	Regulated
Rent from Pole Attachments	454.400	Regulated
Rent from Telecomm Cell Attachments	454.580	Regulated
Telecomm Cell Attachments Commissions	454.585	Regulated
Attachment Revenues - FiberNet	454.611	Regulated
Other Electric Revenues	456.000	Regulated
Reclamation and Salvage Revenue	456.020 & 456.021	Regulated
Thermoscan Revenues	456.022	Regulated
Bill Statement Advertising Revenues	456.026	Regulated
Revenue Enhancement Contract Fees	456.052	Regulated
Development & Construction Performance Contract Revenues	456.060	Regulated
Quality Power Conditioning Revenues	456.063	Regulated
Regulation Service Revenue	456.145	Regulated
Marketing Program Revenues	456.360	Regulated
Use Charge Recoveries - OUC & FMFA	456.400	Regulated
JEA Reimbursement - 500 KV Line	456.410	Regulated

Analysis of Diversification Activity Nonutility Property (Account 121)			
Florida Power & Light Company For the Year Ended December 31, 2010			
1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.			
Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
1 PROPERTY PREVIOUSLY DEVOTED TO PUBLIC SERVICE:			
2 Dade County-Turkey Point Transmission Right-of-Way(Transferred 1972)	338,275		338,275
3 Broward County-Andytown Switching Station(Transferred 1995)	658,345		658,345
4 Manatee County-Bradenton U.S. 41 and Buckeye Rd.(Transferred 1986)	272,421		272,421
5 Duval/Bradford Counties-Bradford-Duval#2 Right-of-Way(Transferred 1992)	408,648		408,648
6 Volusia County-Bunnell-St. Johns Right-of-Way(Transferred 1992)	359,069		359,069
7 St. Johns County-Bunnell-St. Johns Right-of-Way(Transferred 1992)	275,447	764	276,211
8 Martin County-Tequesta Substation Site(Transferred 1992)	116,288		116,288
9 Flagler County-Bunnell-Angela Right-of-Way(Transferred 1992)	198,581		198,581
10 Indian River County-Service Center(Transferred 1999)	109,082		109,082
11 Flagler County-Substation Site(Transferred 1999)	553,043		553,043
12 Brevard County-Wickham Substation(Transferred 2001)	747,944		747,944
13 Brevard County-Eau Gallie Secion(Transferred 2001)	203,807		203,807
14 Palm Beach County-Alexander Substation(Transferred 1996)	198,112		198,112
15 TOTALS:	4,439,062	764	4,439,826
16			
17 OTHER NON-UTILITY PROPERTY:			
18 Dade County-Dade Davis Transm. Right-of-Way at SW 104 St.& 127 Ave.	125,815		125,815
19 Broward County-Harmony Substation Site	1,590,303		1,590,303
20 Palm Beach County- Terminal Substation	224,105		224,105
21 Farmers Substation (Transferred 2008) ** Roberto Suarez for Ag and pasture use (not associated)	202,879		202,879
23 Rodeo Substation (Transferred 2008)	2,047,216		2,047,216
24 Flagami Settlement (Transferred 2009)	5,000,000		5,000,000
25 TOTALS:	9,190,318		9,190,318
26			
27 MINOR ITEMS PREVIOUSLY DEVOTED TO PUBLIC SERVICE:			
28 Classified from Future Use to Non-Utility 12/2008	778,202		778,202
29 Sales of Land & Land Rights			
30 Transfer from 101 to 121	0		0
31 Transfer from 121 to 105	0		0
32 Transfer from 105 to 121	0		0
33 TOTALS:	778,202		778,202
34			
35 MINOR ITEMS - OTHER NONUTILITY PROPERTY:	111,917		111,917
36			
37 GRAND TOTAL:	14,519,499	764	14,520,263

**Analysis of Diversification Activity  
Number of Electric Department Employees**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2010
2. Total Regular Full-Time Employees	9,704
3. Total Part-Time and Temporary Employees	248
4. Total Employees	9,952

**Analysis of Diversification Activity**  
**Particulars Concerning Certain Income Deductions and Interest Charges Accounts**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item	Amount
1	(a) Miscellaneous Amortization - Account 425:	0
2		
3	(b) Miscellaneous Income Deductions - Account 426:	
4		
5	Donations - Account 426.1	
6		
7	NextEra Energy Foundation, Inc.	2,000,000
8		
9	The Salvation Army	356,174
10		
11	Miami Dade County	259,698
12		
13	Miscellaneous	821,126
14		
15	Total Account 426.1	3,436,998
16		
17	Donations - Account 426.2	0
18		
19	Penalties - Account 426.3	210,000
20		
21	Expenditures for Certain Civic, Political and Related Activities - Account 426.4	
22		
23	Lobbying Expenses	7,039,768
24		
25	Salary and Expenses of FPL Employees in Connection with Civic & Legislative Matters	1,997,619
26		
27	Executive Stock Incentives	1,025,764
28		
29	Professional Services	2,345,616
30		
31	Total Account 426.4	12,408,767
32		
33	Other Deductions - Account 426.5	
34		
35	Community Services	10,347,419
36		
37	Civic and Social Club Dues	102,677
38		
39	Miscellaneous	95,578
40		
41	Total Account 426.5	10,545,674

**Analysis of Diversification Activity  
Particulars Concerning Certain Income Deductions and Interest Charges Accounts**

**Florida Power & Light Company  
For the Year Ended December 31, 2010**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item	Amount
1		
2	(c) Interest on Debt to Associated Companies - Account 430:	0
3		
4	(d) Other Interest Expense - Account 431:	
5		
6	Customer Deposits*	37,385,003
7		
8	Credit Line Commitment Fees (Various Rates)	3,333,801
9		
10	Other Tax Audits (Various Rates)	1,675,210
11		
16	Commercial Paper (Various Rates)	1,665,094
17		
12	Interest on Short Term Notes	946,926
13		
14	Interest on LOC to FPL Group Capital	871,120
15		
20	FMPA and OUC	300,393
21		
24	Interest on Customer Overbillings	120,299
25		
22	Plant Scherer Joint Ownership Billing Agreement (Various Rates)	16,051
23		
28	St. Johns River Power Park- Purchase Power Agreement (Various Rates)	511
29		
30	Margin Collateral Deposit	(2,898)
31		
18	Wholesale Revenues Subject to Refund (Various Rates)	(210,534)
19		
26	Total Account 431	46,100,976
27		
32		
33		
34		
35		
36		
37	*Non-residential customers with cash deposits who have had 23 months or more of continuous	
38	service and have maintained a prompt payment record during the last 12 months are entitled	
39	to receive interest at the simple rate of 7% per annum. All other customers with cash deposits	
40	receive interest at the simple rate of 6% per annum.	
41		

# **Budgeted and Actual In-Service Costs of Nuclear Power Plant**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Report the budged and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

**Item**

**Plant Name: Turkey Point 6 & 7**

	Actual Costs as of December 31, 2010	Remaining Budgeted Costs To Complete Plant		Total Estimated In-Service Cost (2022/2023)		Estimated Cost Provided in the Petition for Need determination	
		Low Range	High Range	Low Range	High Range	Low Range	High Range
Site Selection	\$ 6,118,105	\$ -	\$ -	\$ 6,118,105	\$ 6,118,105	\$ 8,000,000	\$ 8,000,000
Pre-Construction	\$ 114,492,945	\$ 114,997,964	\$ 136,918,953	\$ 229,490,909	\$ 251,411,898	\$ 465,000,000	\$ 465,000,000
Construction	\$ -	\$ 8,974,728,121	\$ 13,154,504,833	\$ 8,974,728,121	\$ 13,154,504,833	\$ 8,149,000,000	\$12,124,000,000
AFUDC	\$ 8,467,975	\$ 3,633,714,188	\$ 5,329,978,184	\$ 3,642,182,163	\$ 5,338,446,159	\$ 3,461,000,000	\$ 5,160,000,000
<b>Total</b>	<b>\$ 129,079,025</b>	<b>\$ 12,723,440,273</b>	<b>\$ 18,621,401,970</b>	<b>\$ 12,852,519,298</b>	<b>\$ 18,750,480,995</b>	<b>\$ 12,083,000,000</b>	<b>\$17,757,000,000</b>

**Notes:**

- Sunk costs represent costs incurred on the project as of December 31, 2010. This amount does not include any termination or other cancellation costs that could be incurred in the event of project cancellation or deferral.
- Carrying Charges are those filed on the T-2 and T-3a NFR Schedules in Dkt 090009-EI for 2007 - 2008 and T-3a in Dkt. 110009-EI for 2009 and 2010. Carrying Charges on over/under recoveries are not included as part of Sunk Costs.
- Carrying Charges filed on the T-3a schedule include estimated tax deductions which will be true-d up the following year in which the tax return is filed.
- AFUDC is on the non-incremental costs.

P a g e 4 6 4 - A

# **Budgeted and Actual In-Service Costs of Nuclear Power Plant**

**Florida Power & Light Company**  
**For the Year Ended December 31, 2010**

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

**Item**

**Plant Name: St. Lucie Units 1 & 2 and Turkey Point Units 3 & 4 Extended Power Upgrades**

	Actual Costs as of December 31, 2010	Remaining Budgeted Costs To Complete Plan		Total Estimated Cost of Plant		Estimated Cost Provided in the Petition for Need Determination (d)
		Low Range (b)	High Range (b)	Low Range	High Range	
Site Selection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction (a)	\$ 641,860,583	\$ 1,472,508,078	\$ 1,623,223,728	\$ 2,114,368,661	\$ 2,265,084,311	\$ 1,446,304,000
AFUDC and Carrying Charges (c) (d)	\$ 60,722,339	\$ 148,622,700	\$ 153,224,320	\$ 209,345,039	\$ 213,946,659	\$ 351,696,000
<b>Total</b>	<b>\$ 702,582,922</b>	<b>\$ 1,621,130,778</b>	<b>\$ 1,776,448,048</b>	<b>\$ 2,323,713,700</b>	<b>\$ 2,479,030,970</b>	<b>\$ 1,798,000,000</b>

**Notes:**

- Represents actual costs, recoverable O&M, net book value of retirements, removal costs, and non-incremental costs on a total company basis (net of participants).
- Non-binding cost estimate reflects a range of potential costs to complete the currently known scope and potential growth in scope; and to reflect reductions primarily related to reimbursement of the share of costs for which the St. Lucie 2 participants are responsible. The participants have decided to take their respective shares of the additional plant output. The Company continues to evaluate the costs associated with this project. As activities and scope are more clearly defined the Company will make any necessary revisions to the cost estimate.
- Carrying Charges are those filed on the T-3 and T-3a NFR Schedules in Dkt 090009-EI for 2008 and Dkt. 110009 for 2009 and 2010. Carrying Charges on over/under not included as part of Sunk Costs. Carrying Charges filed on the T-3a schedule include estimated tax deductions which will be trued up the following year in which the tax filed. AFUDC is on the non-incremental costs total company (net of participants).
- Need determination values were calculated at 100% ownership and calculated AFUDC on the assumption that EPU was a single project that would accrue AFUDC until all uprated units were placed in service in 2012.
- Sunk costs represent costs incurred on the project as of December 31, 2010. This amount does not include any termination or other cancellation costs that could be incurred in the event of project cancellation or deferral.



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended    /   /   ☒ Historical Test Year Ended 12/31/11

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

(1) Line Number	(2) Account Number	(3) Description	(4) Original Purchase Cost	(5) Test Year Revenues (All Accts. 454)	(6) Expense Amounts	(7) Net Revenues
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

## EXPLANATION:

Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

## Type of Data Shown:

☒ Projected Test Year Ended 12/31/13  
☒ Prior Year Ended 12/31/12  
☒ Historical Year Ended 12/31/11

DOCKET NO.: 120015-EI

Witness: Kim Ousdahl, Dr. Rosemary Morley,  
 Robert E. Barrett, Jr.

Line No.	(1)	(2) 2009 Year	(3) 2010 Year	(4) 2011 Year	(5) 2012 Year	(6) 2013 Year
1	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER)					
2	Power Production Expense	\$128.59	\$146.62	\$160.86	\$135.35	\$178.87
3	Transmission Expenses	\$12.90	\$16.84	\$19.94	\$14.71	\$14.95
4	Distribution Expenses	\$54.42	\$58.64	\$62.46	\$62.12	\$63.69
5	Customer Account Expenses	\$33.19	\$29.71	\$30.08	\$32.57	\$32.49
6	Customer Service Expenses	\$22.83	\$29.63	\$31.90	\$28.48	\$29.72
7	Sales Expenses	\$1.99	\$2.10	\$3.16	\$3.35	\$3.28
8	Administration & General Expenses	\$74.51	\$72.71	\$78.46	\$98.79	\$93.84
9	Total Other O & M Expenses	\$328.42	\$356.27	\$386.86	\$375.39	\$416.83
10						
11						
12	GROWTH INDICES					
13	Consumer Price Index	214.5	218.1	224.9	229.2	233.8
14	Average Customer	4,499,067	4,520,328	4,547,051	4,579,174	4,625,149
15	CPI Percent Increase	-0.33%	1.65%	3.14%	1.90%	2.00%
16	Average Customer Percent Increase	-0.24%	0.47%	0.59%	0.71%	1.00%
17	Index Percent CPI x Customer Growth	0.99438	1.02126	1.0375	1.0262	1.0302
18	Average Customer Increase	(10,663)	21,261	26,722	32,125	45,975
19						
20						
21	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:					
22	O & M Expense Less Fuel per KWH Sold	\$0.01422	\$0.01511	\$0.01668	\$0.01653	\$0.01829
23	Capital Cost per Installed Kilowatt of Capacity (Note A)	\$544.34	\$592.19	\$625.83	\$719.29	\$775.64
24	Revenue per KWH Sold	\$0.11237	\$0.09347	\$0.09858	\$0.09611	\$0.09704
25						
26						
27	AVERAGE NUMBER OF CUSTOMERS					
28	Residential	3,984,490	4,004,366	4,026,760	4,048,790	4,084,980
29	Commercial	501,055	503,529	508,005	517,894	527,238
30	Industrial	10,084	8,910	8,691	8,813	9,174
31	Street Lighting	3,217	3,304	3,379	3,458	3,540
32	Other Sales to Public Authorities (Note B)	222	219	217	220	217
33	Total	4,499,067	4,520,328	4,547,051	4,579,174	4,625,149
34						
35						
36						
37	Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status.					
38	Note (B): Includes other, railroads & railways, and resale customers.					
39						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company,  
by calendar year for the most recent 5 historical years.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_

\_\_\_ Prior Year Ended \_\_/\_\_/\_\_

X Historical Test Year Ended 12/31/11COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESWitnesses: Dr. Rosemary Morley, George K. Hardy,  
Manuel B. Miranda

DOCKET NO.: 120015-EI

Line No.	(1)	(2) Year 2007	(3) Year 2008	(4) Year 2009	(5) Year 2010	(6) Year 2011	(7) Average Annual Growth Rate
1	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
2							
3	Peak Load MW	21,962	21,060	22,351	24,346	21,619	-0.4%
4							
5	Peak Load Per Customer (KW)	4.88	4.67	4.97	5.39	4.75	-0.7%
6							
7	Energy Sales (MWH)	106,913,929	103,911,983	103,909,490	106,605,117	105,503,202	-0.3%
8							
9	Energy Sales Per Customer	23,777	23,042	23,096	23,583	23,203	-0.6%
10							
11	Number of Customers (Average)	4,496,589	4,509,730	4,499,067	4,520,328	4,547,051	0.3%
12							
13	Installed Generating Capacity (MW)*	22,135	22,087	24,505	23,687	24,425	2.5%
14							
15	Population of Service Area	8,729,806	8,771,694	8,732,591	8,762,399	8,810,688	0.2%
16							
17	End of Year Miles of Distribution Lines	66,743	66,649	66,922	67,357	67,445	0.3%
18							
19	End of Year Miles of Jurisdictional Transmission Lines	6,633	6,727	6,725	6,721	6,721	0.3%
20							
21	• Firm Summer						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12☒ Historical Test Year Ended 12/31/11COMPANY: FLORIDA POWER AND LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015 - EI

Witness: Kathleen Slattery

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Amount (\$000)	Test Year 2013 % Increase	CPI	Amount (\$000)	Prior Year 2012 % Increase	CPI	Amount (\$000)	Historical Year 2011 % Increase	CPI	Amount (\$000)	Historical Year 2010 % Increase	CPI	Historical Year 2009 Amount (\$000)
1	<u>Total Company Basis</u>													
2														
3	Gross Payroll (A)	1,048,734	-2.53%	2.0%	1,075,925	4.52%	1.9%	1,029,367	5.30%	3.1%	977,584	0.52%	1.6%	972,516
4	Gross Average Salary (in whole dollars)	103,354	-0.94%		104,337	1.07%		103,236	7.72%		95,842	4.79%		91,462
5														
6	<u>Fringe Benefits</u>													
7														
8	Life Insurance	1,645	7.31%		1,533	12.31%		1,365	-1.87%		1,391	-0.50%		1,398
9	Medical Insurance	97,300	8.72%		89,500	5.43%		84,892	-1.66%		86,326	-9.29%		95,170
10	Pension Plan (ASC 715)	(38,641)	14.28%		(45,080)	16.30%		(53,858)	7.32%		(58,110)	23.19%		(75,656)
11	Employee Savings Plan	32,200	5.36%		30,561	10.26%		27,716	7.48%		25,786	-8.41%		28,153
12	Federal Insurance Contributions Act	66,428	-2.94%		68,443	4.73%		65,350	1.92%		64,118	-0.49%		64,437
13	Federal & State Unemployment Taxes	2,204	-2.95%		2,271	-1.73%		2,311	31.13%		1,762	53.40%		1,149
14	Worker's Compensation	7,540	2.00%		7,392	0.59%		7,349	5.88%		6,941	-17.07%		8,370
15	Other													
16	Educational Assistance	850	13.33%		750	-5.90%		797	68.14%		474	-32.09%		698
17	Employee Welfare	13,744	-1.79%		13,994	15.17%		12,151	-1.40%		12,324	-5.40%		13,027
18	Post Retirement Benefits (ASC 715)	16,200	0.98%		16,042	-22.45%		20,686	-8.61%		22,634	-0.82%		22,821
19	Post Employment Disability Benefit (ASC 712)	6,125	9.38%		5,600	188.43%		(6,333)	-234.15%		4,721	-52.48%		9,935
20	Dental Insurance	6,340	4.98%		6,039	10.99%		5,441	1.36%		5,368	0.34%		5,350
21	Nuclear Child Development Center	178	2.95%		173	14.40%		151	-3.90%		157	-34.67%		240
22														
23	Sub Total-Fringes	212,113	7.55%		197,218	17.38%		168,017	-3.38%		173,893	-0.68%		175,092
24														
25	Total Payroll and Fringes	1,260,847	-0.97%		1,273,142	6.33%		1,197,384	3.99%		1,151,477	0.34%		1,147,608
26														
27	Average Employees	10,147	-1.60%		10,312	3.42%		9,971	-2.25%		10,200	-4.07%		10,633
28														
29	Payroll and Fringes Per Employee	124,258	0.64%		123,462	2.81%		120,087	6.38%		112,890	4.60%		107,929
30														
31														
32														
33	(A) Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings.													

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: PROVIDE A COMPARISON OF THE CHANGE IN  
 OPERATION AND MAINTENANCE EXPENSES  
 (EXCLUDING FUEL) FOR THE LAST THREE  
 YEARS AND THE TEST YEAR TO THE CPI.

TYPE OF DATA SHOWN:  
☒ PROJECTED TEST YEAR ENDED 12/31/13  
☒ PRIOR YEAR ENDED 12/31/12  
☒ HISTORICAL YEAR ENDED 12/31/11

DOCKET NO.: 120015-EI

(\$000)

WITNESS: Kim Ousdahl, Dr. Rosemary Morley  
 Robert E. Barrett, Jr.

LINE NO.	(1) DESCRIPTION	(2) 2010	(3) 2011	(4) 2012	(5) 2013
1					
2	NON-FUEL OPERATIONS & MAINTENANCE	1,407,218	1,422,310	1,490,069	1,567,733
3	EXPENSES (EXCLUDING CLAUSES AND OTHER				
4	COMMISSION ADJUSTMENTS)				
5					
6	PERCENT CHANGE IN NON-FUEL	6.28%	1.07%	4.76%	5.21%
7	OPERATIONS & MAINTENANCE EXPENSE				
8	OVER PREVIOUS YEAR				
9					
10	PERCENT CHANGE IN CPI OVER	1.65%	3.14%	1.90%	2.00%
11	PREVIOUS YEAR				
12					
13					
14	DIFFERENCE BETWEEN CHANGE IN	4.63%	-2.07%	2.87%	3.21%
15	CPI AND NON-FUEL OPERATIONS				
16	& MAINTENANCE EXPENSE				
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expenses,  
provide the benchmark variances.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL YEAR ENDED \_\_/\_\_/\_\_

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl, Dr. Rosemary Morley,  
Robert E. Barrett, Jr.

LINE NO.	(1) FUNCTION	(\$000)								
		(2) TEST YEAR TOTAL COMPANY PER BOOKS	(3) O & M ADJUSTMENTS (A)	(4) ADJUSTED TEST YEAR O & M	(5) 2010 BASE YEAR ADJUSTED O & M	(6) COMPOUND MULTIPLIER	(7) TEST YEAR BENCHMARK (5) X (6)	(8) UNADJUSTED BENCHMARK VARIANCE	(9) UNADJUSTED BENCHMARK VARIANCE EXCLUDING (B)	(10) ADJUSTED BENCHMARK VARIANCE
1										
2	PRODUCTION - STEAM	815,822	730,456	85,366	126,691	1.072066	135,821	(50,455)	0	(50,455)
3										
4	PRODUCTION - NUCLEAR	673,820	266,186	407,634	413,343	1.072066	443,131	(35,498)	1,077	(36,575)
5										
6	PRODUCTION - OTHER	2,631,269	2,470,125	161,143	91,969	1.072066	98,597	62,547	0	62,547
7										
8	POWER SUPPLY	969,709	963,410	6,299	6,688	1.072066	7,170	(871)	0	(871)
9										
10	TRANSMISSION	69,144	21,954	47,189	53,198	1.096926	58,354	(11,164)	0	(11,164)
11										
12	DISTRIBUTION	294,559	7,897	286,663	274,027	1.096926	300,587	(13,924)	0	(13,924)
13										
14	CUSTOMER ACCOUNTS	150,260	306	149,954	171,627	1.096926	188,262	(38,309)	0	(38,309)
15										
16	CUSTOMER SERVICE & INFORMATION	137,438	124,586	12,851	17,687	1.096926	19,402	(6,550)	0	(6,550)
17										
18	SALES EXPENSES	15,170	0	15,170	29,526	1.096926	32,388	(17,218)	0	(17,218)
19										
20	ADMINISTRATIVE & GENERAL	434,020	38,557	395,463	319,790	1.096926	350,786	44,677	3,705	40,972
21										
22	TOTAL	6,191,209	4,623,477	1,567,733	1,504,546		1,634,498	(66,765)	4,782	(71,547)
23										
24										
25										
26	NOTES:									
27	(A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT									
28	WITH FPL'S LAST RATE CASE (DOCKET NO. 080677-EI, ORDER NO. PSC-10-0153-FOF-EI), AND ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL,									
29	AND TRANSMISSION OF ELECTRICITY BY OTHERS.									
30	(B) THE ADJUSTMENTS IN COLUMN (9) REFLECT THE PROPER TREATMENT OF PAYROLL LOADINGS ASSOCIATED WITH SERVICE FEES AND NUCLEAR DIRECT CHARGES BILLED TO AFFILIATES.									
31										
32										

SUPPORTING SCHEDULES: C-39, C-40, C-7

RECAP SCHEDULES: C-41

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST  
YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES☒ Projected Test Year Ended 12/31/13  
☐ Prior Year Ended    /   /     
☐ Historical Test Year Ended    /   /   

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	STEAM POWER - FUEL - OIL, GAS & COAL	700,541	
3	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	6,688	
4	STEAM POWER - MISC - ADDITIONAL SECURITY	1,338	
5	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	
6	STEAM POWER - MAINT OF STRUCTURES - ECRC -	1,722	
7	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	8,594	
8	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	1,335	
9	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	243	
10	PRODUCTION - STEAM	720,461	
11			
12	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	189,577	
13	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	21,490	
14	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	35,346	
15	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	
16	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	
17	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	
18	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	12	
19	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	6,707	
20	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,300	
21	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	
22	PRODUCTION - NUCLEAR	254,432	
23			
24	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	386	
25	OTHER POWER - FUEL - OIL, GAS & COAL	2,324,418	
26	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,708	
27	OTHER POWER - ADDITIONAL SECURITY	483	
28	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	294	
29	OTHER POWER - MAINT OF STRUCTURES - ECRC -	209	
30	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	3,167	
31	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	33	
32	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	39,943	
33	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	97,306	
34	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	
35	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	0	

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST  
YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_/\_\_/\_\_☐ Historical Test Year Ended \_\_/\_\_/\_\_COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	PRODUCTION - OTHER	2,467,947	
3			
4	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	467,170	
5	OTHER POWER - UPS CAPACITY CHGS -	496,240	
6	OTHER POWER - SJRPP CAP - - 88TSR	0	
7	POWER SUPPLY	963,410	
8			
9	TOTAL PRODUCTION	4,406,250	
10			
11	TRANS EXPENSE BY OTHERS FPL SALES -		
12	TRANS EXP - INTERCHANGE RECOVERABLE	5,996	
13	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	920	
14	TRANSMISSION	6,916	
15			
16	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	444	
17	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	1,878	
18	DIST EXP - MAINT OF STATION EQUIP - ECRC -	5,575	
19	DISTRIBUTION	7,897	
20			
21	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	306	
22	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	0	
23	CUSTOMER ACCOUNTS	306	
24			
25	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	9,158	
26	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	102,735	
27	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	8,508	
28	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	4,186	
29	CUSTOMER SERVICE & INFORMATION	124,586	
30			
31	SALES EXPENSES	0	
32			
33			
34			
35			



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST  
YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES☒ Projected Test Year Ended 12/31/13  
☐ Prior Year Ended     /    /      
☐ Historical Test Year Ended     /    /    

DOCKET NO.: 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	29,068	
3	A&G EXP - OFFICE SUPPLIES AND EXPENSES	507	
4	A&G EXP - ADMINISTRATION FEES - FREC	125	
5	A&G EXP - EXPENSES TRANSFERRED - FREC	0	
6	A&G EXP - SERVICING FEES - FREC	326	
7	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	
8	A&G EXP - PROPERTY INSURANCE	5,048	
9	A&G EXP - INJURIES & DAMAGES - CPRC	370	
10	A&G EXP - INJURIES & DAMAGES - NUC	0	
11	A&G EXP - INJURIES & DAMAGES - ECCR	362	
12	A&G EXP - INJURIES & DAMAGES - ECRC	19	
13	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	0	
14	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	360	
15	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(2)	
16	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	
17	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	3,464	
18	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	0	
19	A&G EXP - MISC GENERAL EXPENSES	(1,090)	
20	MISC GENERAL EXPENSES - FREC	0	
21	A&G EXP - RENTS - ECCR	0	
22	A&G EXP - MAINT GENERAL PLANT - ECRC	0	
23	ADMINISTRATIVE & GENERAL	38,557	
24			
25	TOTAL ADJUSTMENTS	4,584,512	
26			
27			
28			
29	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
30	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
31			
32	TOTALS MAY NOT ADD DUE TO ROUNDING.		
33			
34			
35			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BENCHMARK YEAR O&M EXPENSES  
RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS  
OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/10☐ PRIOR YEAR ENDED \_\_/\_\_/\_\_☐ HISTORICAL TEST YEAR ENDED \_\_/\_\_/\_\_

WITNESS: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO.: 120015-EI

(\$000)

LINE NO.	(1) FUNCTION	(2) BENCHMARK YEAR ALLOWED O&M (A)	(3) ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	(4) BENCHMARK YEAR ADJUSTED O & M
1	PRODUCTION - STEAM	\$ 126,691	\$ -	\$ 126,691
2	PRODUCTION - NUCLEAR	413,343	-	413,343
3	PRODUCTION - OTHER	91,969	-	91,969
4	OTHER POWER SUPPLY	6,688	-	6,688
5	TRANSMISSION	53,198	-	53,198
6	DISTRIBUTION	274,027	-	274,027
7	CUSTOMER ACCOUNTS	171,627	-	171,627
8	CUSTOMER SERVICE AND INFORMATION	17,687	-	17,687
9	SALES EXPENSES	29,526	-	29,526
10	ADMINISTRATION & GENERAL	<u>306,942</u>	<u>12,848</u> (B)	<u>319,790</u>
11				
12	TOTAL	<u>\$ 1,491,697</u>	<u>\$ 12,848</u>	<u>\$ 1,504,546</u>
13				
14				
15				
16	NOTES:			
17				
18	A) PER COMMISSION ORDER NO. PSC-10-0153-FOF-EI			
19				
20	B) REPRESENTS THE PORTION OF THE \$42.8 MILLION OF EXECUTIVE COMPENSATION DISALLOWED IN RATE CASE ORDER NO. PSC-10-0153-FOF-EI			
21	THAT SHOULD NOT HAVE BEEN REMOVED SINCE THIS AMOUNT WAS ALLOCATED TO AFFILIATES.			
22				
23	TOTALS MAY NOT ADD DUE TO ROUNDING.			
24				
25				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12☒ Historical Test Year Ended 12/31/11

Witness: Dr. Rosemary Morley

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

Line No.	Year-End (1)	Total Customers			Average CPI-U (1982-84 = 100)			Inflation and Growth Compound Multiplier (8)
		Amount (2)	% Increase (3)	Compound Multiplier (4)	Amount (5)	% Increase (6)	Compound Multiplier (7)	
1	2010	4,520,328		1.000000	218.1		1.000000	1.000000
2	2011	4,547,051	0.591%	1.005912	224.9	3.145%	1.031447	1.037545
3	2012	4,579,174	0.706%	1.013018	229.2	1.900%	1.051046	1.064729
4	2013	4,625,149	1.004%	1.023189	233.8	2.000%	1.072066	1.096926
5								
6	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
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## FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

(\$000)

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13

☐ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

☐ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witnesses: Kim Ousdahl, Roxane R. Kennedy,  
Kathleen Slattery

LINE NO.	(1) FUNCTION	(2) TEST YEAR 2013 TOTAL COMPANY PER BOOKS	(3) 2013 O&M EXPENSE ADJUSTMENTS (A)	(4) 2013 ADJUSTED O&M EXPENSES (2) - (3)	(5) 2013 ADJUSTED BENCHMARK	(6) 2013 ADJUSTED BENCHMARK VARIANCE (4) - (5)	(7) REASON FOR VARIANCE (SEE SUPPORTING SCHEDULE)
1	PRODUCTION - STEAM	815,822	730,456	85,366	135,821	(50,455)	(1)
2							
3	PRODUCTION - NUCLEAR	673,820	267,263	406,557	443,131	(36,575)	Not applicable
4							
5	PRODUCTION - OTHER	2,631,269	2,470,125	161,143	98,597	62,547	(1)
6							
7	POWER SUPPLY - OTHER	969,709	963,410	6,299	7,170	(871)	Not applicable
8							
9	TRANSMISSION	69,144	21,954	47,189	58,354	(11,164)	Not applicable
10							
11	DISTRIBUTION	294,559	7,897	286,663	300,587	(13,924)	Not applicable
12							
13	CUSTOMER ACCOUNTS	150,260	306	149,954	188,262	(38,309)	Not applicable
14							
15	CUSTOMER SERVICE & INFORMATION	137,438	124,586	12,851	19,402	(6,550)	Not applicable
16							
17	SALES EXPENSES	15,170	0	15,170	32,388	(17,218)	Not applicable
18							
19	ADMINISTRATIVE & GENERAL	434,020	42,262	391,758	350,786	40,972	(2)
20							
21	TOTAL	6,191,209	4,628,259	1,562,951	1,634,497	(71,547)	
22							
23							
24	NOTES:						
25	(A) In addition to the Commission adjustments reflected on MFR C-3 and C-38, the following items have also been adjusted out of O&M expenses, consistent with FPL's last rate case,						
26	Docket No. 080677-EI, Order Nos. 10-0153, 13537, 13948, 13948-A, and 14005: non-recoverable fuel, transmission of electricity by others, and payroll loadings associated with service fees						
27	and nuclear direct charges billed to affiliates.						
28							
29	(B) Totals may not add due to rounding						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☐ Prior Year Ended \_\_\_/\_\_\_/\_\_\_☐ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

(\$000)

Witnesses: Kim Ousdahl, Roxane R. Kennedy,  
Kathleen Slattery

LINE NO.	(1) FUNCTION	(2) REASON FOR VARIANCE
1	(1) PRODUCTION - STEAM AND PRODUCTION - OTHER	FPL's fossil fleet is managed at a portfolio level of both Production - Steam and Production - Other units. In 2013, the fossil fleet is approximately 80% Production - Other and 20% Production - Steam. At the portfolio level for 2013, FPL is under the Production - Steam benchmark by (\$50.4) million and over the Production - Other benchmark by \$62.5 million, for a fossil fleet net overrun of \$12.1 million to benchmark. This benchmark calculation has no allowance for fossil capacity growth. FPL's 2013 cost includes approximately 2,400 MWs of new fuel efficient combustion turbine generating capacity added to the fossil fleet after 2010 (West County Unit 3 in May, 2011 and Cape Canaveral Unit 3 scheduled for June, 2013). The cost to operate and maintain the two new units in 2013 is approximately \$17.4 million.
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8	(2) ADMINISTRATIVE & GENERAL	At a portfolio level, the cost drivers of the \$12.1 million benchmark net overrun are: 1) \$17.4 million to operate and maintain the two new generating units and 2) \$27.3 million for planned equipment maintenance to repair, refurbish and overhaul the Production - Other fleet of units, to sustain their reliability and availability. These increases were partially offset by: 1) (\$20.4) million for steam unit retirements, 2) (\$9.2) million for a lower level of planned equipment maintenance on the Production - Steam fleet, and 3) miscellaneous reductions of (\$3.0) million.
9		(a) Approximately \$13.5 million of the net benchmark variance relates to employee pensions and benefits. The majority of this increase is a result of medical cost inflation which has increased medical benefit expense, and an increase in pension plan expense due to cessation of gain amortization and increases in amortization of losses. (b) Property Insurance contributes approximately \$10.7 million to the net benchmark variance because no distributions are expected from NEIL in 2013. There is an additional increase to the Property Insurance account as a result of increases in the value of insurable property as well as additions of new projects to insurance programs. (c) Rent expense contributes approximately \$8.5 million to the total net variance and is largely attributable to the sale and lease back of the Miami General Office. The gain associated with the sale of the Miami General Office is reflected on MFR C-29. (d) Approximately \$2.3 million of the net benchmark variance relates to certain industry association dues. The 2013 forecast for North American Electric Reliability Corporation (NERC) and Florida Reliability Coordinating Council (FRCC) industry association dues were developed with year-over-year historical growth rates which have trended higher than the benchmark growth multiple. (e) A portion of this variance is also attributable to increases in outside services for the following reasons: (i) The implementation of new economic development programs has resulted in additional expenses in the amount of approximately \$2.5 million. (ii) An increase in general litigation costs based on the forecasted case load contributes approximately \$1.4 million to the variance. (iii) Approximately \$1.4 million of the variance is a result of an increase in costs associated with facility repairs and maintenance projects. (iv) Approximately \$1.3 million of the variance is due to increased activity and new initiatives related to media relations, customer research, employee communications, audio-visual support, and creative design support.
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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES.  
 DOCKET NO.: 120015-EI

## EXPLANATION:

Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

## Type of Data Shown:

☒ Projected Test Year Ended 12/31/13

☒ Prior Year Ended 12/31/12

☒ Historical Test Year Ended 12/31/11

Witnesses: Kim Ousdahl, Robert E. Barrett, Jr.

Line No.	(1) Account No.	(2) Account Title	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
			<u>2010</u> Year		<u>2011</u> Historical Year		<u>2012</u> Prior Year		<u>2013</u> Test Year									
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause
1		EXPENSES (\$)																
2																		
3		Incremental Hedging Expense																
4																		
5	501115	Incremental Hedging Costs (1)		78,536		0			0				0				0	
6	926226	Pensions & Welfare - Fuel Clause Recovery (2)		8,753		0			0				0				0	
7																		
8																		
9																		
10	501210	Fuel-Non-Recoverable-Non M&S Expense-Oil (1)		0		0			0				0				0	
11	501210	Fuel-Non-Recoverable-Non M&S Expense-Gas (1)		0		0			0				0				0	
12	547210	Fuel-Non-Recoverable-Non M&S Expense-Oil (1)		0		0			0				0				0	
13	547210	Fuel-Non-Recoverable-Non M&S Expense-Gas (1)		0		0			0				0				0	
14																		
15																		
16		Total Incremental Hedging Expense		87,289		0			0				0				0	
17																		
18																		
19																		
20		ANNUAL PLANT IN SERVICE (\$)																
21																		
22		Hedging Related Capital Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																		
24																		
25		Total Hedging Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																		
27																		
28		NOTES: (1) Beginning in March 2010 recovery of incremental hedging costs moved from clause to base rates consistent with Order No. PSC-10-0153-FOF-EI. Once FPL began to recover incremental hedging costs																
29		through base rates in March 2010, FPL started recording those costs in FERC accounts 501210 and 547210 along with other fuel-related base rate costs, so the incremental hedging costs are no longer																
30		separately budgeted or tracked.																
31		(2) Account 926226 Pensions & Welfare - Fuel Clause Recovery included Corporate Payroll Loadings - Pension, Welfare, Taxes, Insurance applicable to Account 501115.																

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of Data Shown:

☒ Projected Test Year Ended 12/31/13☒ Prior Year Ended 12/31/12☒ Historical Test Year Ended 12/31/11Witnesses: Kim Ousdahl, Robert E. Barrett, Jr.  
J.A. Stall, Roxane R. Kennedy

Line No.	(1) Account No.	(2) Account Title	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			2010 Year Base Rates	Clause	2011 Year Base Rates	Clause	2012 Year Base Rates	Clause	2013 Year Base Rates	Clause
1										
2		EXPENSES								
3										
4	524.220	Heightened Security Expense - Nuclear	\$0	\$34,000,722	\$0	\$43,914,472	\$0	\$39,882,613	\$0	\$35,346,332
5	925.104	Nuclear Contractor Workmen's Comp - Heightened Security	\$0	\$507,474	\$0	\$600,300	\$0	\$357,628	\$0	\$370,071
6	506.075	Fossil Plant Security - Steam Power	\$0	\$1,483,076	\$0	\$1,304,645	\$0	\$1,401,663	\$0	\$1,337,940
7	549.075	Fossil Plant Security - Other Power	\$0	\$4,328,410	\$0	\$1,253,860	\$0	\$458,300	\$0	\$483,370
8	Various	Fossil NERC CIP Compliance - Critical Cyber Assets	\$345,054	\$0	\$373,126	\$0	\$375,282	\$0	\$386,541	\$0
9	921.100	Expenses (includes security expenses for Information Management (IM))	\$702,089		\$713,729	\$0	\$275,000	\$0	\$225,000	\$0
10										
11										
12		Total Security Expense	<u>\$1,047,143</u>	<u>\$40,319,682</u>	<u>\$1,086,855</u>	<u>\$47,073,277</u>	<u>\$650,282</u>	<u>\$42,100,204</u>	<u>\$611,541</u>	<u>\$37,537,713</u>
13										
14										
15										
16										
17										
18		ANNUAL PLANT IN SERVICE								
19										
20	107.100	Intangible Plant (IM Security)	\$164,070	\$0	\$528,520	\$0	\$270,000	\$0	\$200,000	\$0
21										
22										
23		Total Security Investment	<u>\$164,070</u>	<u>\$0</u>	<u>\$528,520</u>	<u>\$0</u>	<u>\$270,000</u>	<u>\$0</u>	<u>\$200,000</u>	<u>\$0</u>
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Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 120015-EI

## EXPLANATION:

Provide the calculation of the revenue expansion  
factor for the test year.

## TYPE OF DATA SHOWN:

☒ PROJECTED TEST YEAR ENDED 12/31/13☐ PRIOR YEAR ENDED \_\_\_/\_\_\_/\_\_\_☐ HISTORICAL YEAR ENDED \_\_\_/\_\_\_/\_\_\_

Witness: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	(2) PERCENT
1	Revenue Requirement	1.00000
2	Regulatory Assessment Rate	0.00072
3	Bad Debt Rate	0.00166
4	Net Before Income Taxes (1)-(2)-(3)	0.99762
5	State Income Tax Rate	0.05500
6	State Income Tax (4) X (5)	0.05487
7	Net Before Federal Income Tax (4) - (6)	0.94276
8	Federal Income Tax Rate	0.35000
9	Federal Income Tax (7) X (8)	0.32996
10	Revenue Expansion Factor (7) - (9)	0.61279
11	Net Operating Income Multiplier (100% / Line 10)	1.63188

NOTE: Totals may not add due to rounding