



REDACTED

Jessica A. Cano
Principal Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 304-5226
(561) 691-7135 (Facsimile)

June 25, 2014

-VIA HAND DELIVERY-

Carlotta Stauffer, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 140009-EI

Dear Ms. Stauffer:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") is a Request for Confidential Classification of Audit 14-007-4-1 Work Papers. Seven copies of FPL's request, including Exhibits C and D, are included. Also included are one copy of Exhibit A and two copies of Exhibit B.

Exhibit A consists of the confidential documents, and all information that FPL asserts is entitled to confidential treatment has been highlighted. Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. Exhibit C consists of FPL's justification table supporting its Request for Confidential Classification. Exhibit D contains two affidavits in support of FPL's Request for Confidential Classification. Also included in this filing is a compact disc containing FPL's Request for Confidential Classification and Exhibit C in Microsoft Word format.

Please contact me if there are any questions regarding this filing.

Sincerely,
Jessica Cano
Jessica Cano
Fla. Bar No. 0037372

COM _____
AFD 1
APA 1
ECO 1
ENG 1
GCL 1
IDM 1
TEL _____
CLK _____

Enclosures
cc: Parties of record w/out confidential attachment
Florida Power & Light Company
700 Universe Boulevard, Juno Beach, FL 33408

RECEIVED-FPSC
14 JUN 25 PM 3:15
COMMISSION
CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Cost)
Recovery Clause)

Docket No. 140009-EI
Filed: June 25, 2014

**FLORIDA POWER & LIGHT COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION OF
AUDIT 14-007-4-1 WORK PAPERS**

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") requests confidential classification of certain material provided to the Staff of the Florida Public Service Commission ("Staff") pursuant to Audit Control No. 14-007-4-1 ("the Audit") and reflected in Staff's work papers. In support of its request, FPL states as follows:

1. During the Audit, Staff was provided with various confidential documents. By letter dated June 4, 2014, Staff indicated its intent to retain certain audit work papers. Pursuant to Rule 25-22.006(3)(a), Florida Administrative Code, FPL was given 21 days from the date of the letter to file a formal request for confidential classification with respect to the work papers. Accordingly, FPL is filing this Request for Confidential Classification to maintain continued confidential handling of the confidential work papers.

2. The following exhibits are included with and made a part of this request:

a. Exhibit A includes a copy the confidential documents, in which all information that is entitled to confidential treatment under Florida law has been highlighted.

b. Exhibit B consists of a copy of the confidential documents, in which all information that is entitled to confidential treatment has been redacted.

c. Exhibit C is a table containing the specific line, column and page references to the confidential information, and references to the specific statutory basis or

bases for the claim of confidentiality and to the affidavit in support of the requested confidential classification.

d. Exhibit D includes the affidavits of Stephanie Castaneda and Antonio Maceo in support of FPL's request.

3. FPL submits that the highlighted information in Exhibit A is proprietary confidential business information within the meaning of Section 366.093(3), Florida Statutes. This information is intended to be and is treated by FPL as private in that the disclosure of the information would cause harm to customers or FPL's business operations, and its confidentiality has been maintained. Pursuant to Section 366.093, such information is entitled to confidential treatment and it is exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review such as weighing the harm of disclosure against the public interest in access to the information.

4. As the affidavits included in Exhibit D indicate, some of information in the Audit work papers is proprietary, confidential business information. The Audit work papers contain information related to reports of internal auditors. This information is protected from public disclosure by Section 366.093(3)(b), Florida Statutes. The work papers also contain information related to bids or contractual data, such as pricing or other terms, the public disclosure of which would violate nondisclosure provisions of FPL's contracts with certain vendors and impair FPL's ability to contract for goods or services on favorable terms in the future. Such information is protected from public disclosure by Section 366.093(3)(d), Florida Statutes. The work papers also include competitively sensitive information which, if disclosed, could impair the competitive interests of the provider of the information. Such information is protected from

public disclosure by Section 366.093(3)(e), Florida Statutes. Additionally, a few documents include competitively sensitive information related to certain employees' compensation. Public disclosure of compensation information would enable competing employers to meet or beat the compensation currently offered, resulting in the loss of talented employees, or conversely, the need to increase the level of compensation already paid in order to retain these employees and attract new talent. The quality of service and the cost of service implications would be detrimental to FPL and its customers. Such information is also protected by Section 366.093(3)(e), Florida Statutes. Lastly, included on these documents are employee cellular phone numbers. This employee information is unrelated to compensation, duties, qualifications, or responsibilities and is therefore protected from public disclosure pursuant to Section 366.093(3)(f), Florida Statutes.

5. Upon a finding by the Commission that the information highlighted in Exhibit A, and referenced in Exhibit C, is proprietary confidential business information, the information should not be declassified for a period of at least eighteen (18) months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. *See* § 366.093(4), Fla. Stat.

WHEREFORE, for the above and foregoing reasons, as more fully set forth in the supporting materials and affidavits included herewith, Florida Power & Light Company respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,

Jessica A. Cano
Principal Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408
Telephone: (561) 304-5226
Facsimile: (561) 691-7135

By:

Jessica Cano
Jessica A. Cano
Fla. Bar No. 0037372

**CERTIFICATE OF SERVICE
DOCKET NO. 140009-EI**

I HEREBY CERTIFY that a true and correct copy of FPL's Request for Confidential Classification of Audit 14-007-4-1 Work Papers* was served via hand delivery** or U.S. mail this 25th day of June, 2014 to the following:

Keino Young, Esq.**
Caroline Klancke, Esq.
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
kyoung@psc.state.fl.us
cklancke@psc.state.fl.us

J. Michael Walls, Esq.
Blaise N. Gamba, Esq.
Carlton Fields Jorden Burt, P.A.
P.O. Box 3239
Tampa, Florida 33601-3239
mwalls@cfjblaw.com
bgamba@cfjblaw.com
Attorneys for Duke Energy

Robert Scheffel Wright
John T. LaVia
Gardner Bist Wiener Wadsworth Bowden
Bush Dee LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
Schef@gbwlegal.com
Jlavia@gbwlegal.com
Attorneys for FRF

J. R. Kelly, Esq.
Charles Rehwinkel, Esq.
Joseph McGlothlin, Esq.
Erik L. Sayler, Esq.
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, Florida 32399
Kelly.jr@leg.state.fl.us
Rehwinkel.Charles@leg.state.fl.us
mcglothlin.joseph@leg.state.fl.us
Sayler.Erik@leg.state.fl.us

John T. Burnett, Esq.
Dianne M. Triplett, Esq.
Progress Energy Service Company, LLC
299 First Avenue North
St. Petersburg, Florida 33701
john.burnett@duke-energy.com
dianne.triplett@duke-energy.com
Attorneys for Duke Energy

Matthew Bernier, Sr. Counsel
Mr. Paul Lewis, Jr.
106 East College Ave., Suite 800
Tallahassee, Florida 32301-7740
Matthew.bernier@duke-energy.com
paul.lewisjr@duke-energy.com

James W. Brew, Esq.
F. Alvin Taylor, Esq.
Brickfield Law Firm
1025 Thomas Jefferson Street, N.W., 8th Floor
Washington, D.C. 20007
jbrew@bbrslaw.com
ataylor@bbrslaw.com
Attorneys for PCS Phosphate-White Springs

Jon C. Moyle, Jr., Esq.
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, Florida 32301
jmoyle@moylelaw.com
Attorney for FIPUG

George Cavros
120 E. Oakland Park Blvd, Ste. 105
Fort Lauderdale, FL 33334
george@cavros-law.com

By: Jessica Cano
Jessica A. Cano
Fla. Bar No. 0037372

* Exhibits to this Request are not included with the service copies, but copies of Exhibits B, C, and D are available upon request.

EXHIBIT A

CONFIDENTIAL

FILED UNDER SEPARATE COVER

EXHIBIT B

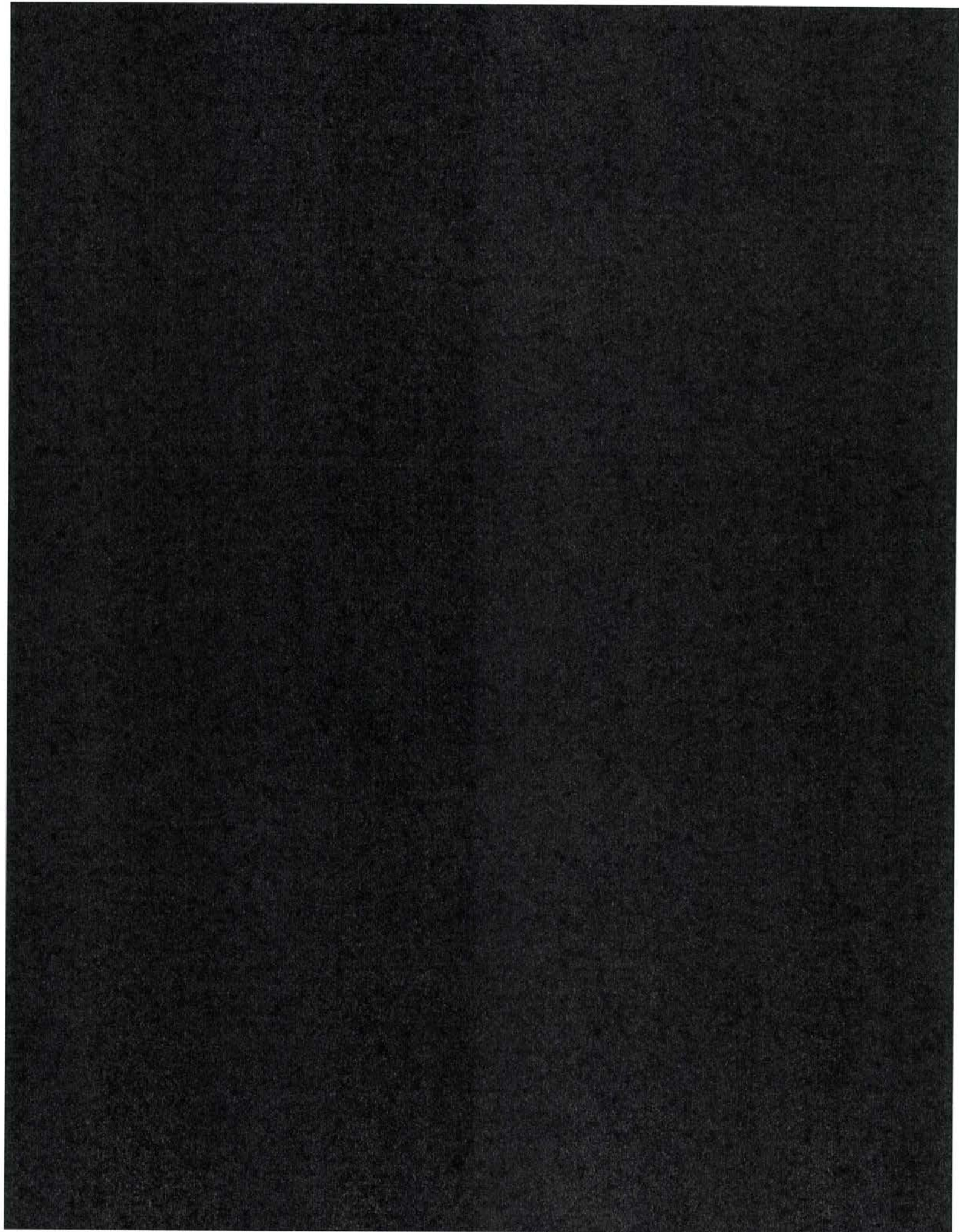
REDACTED COPIES

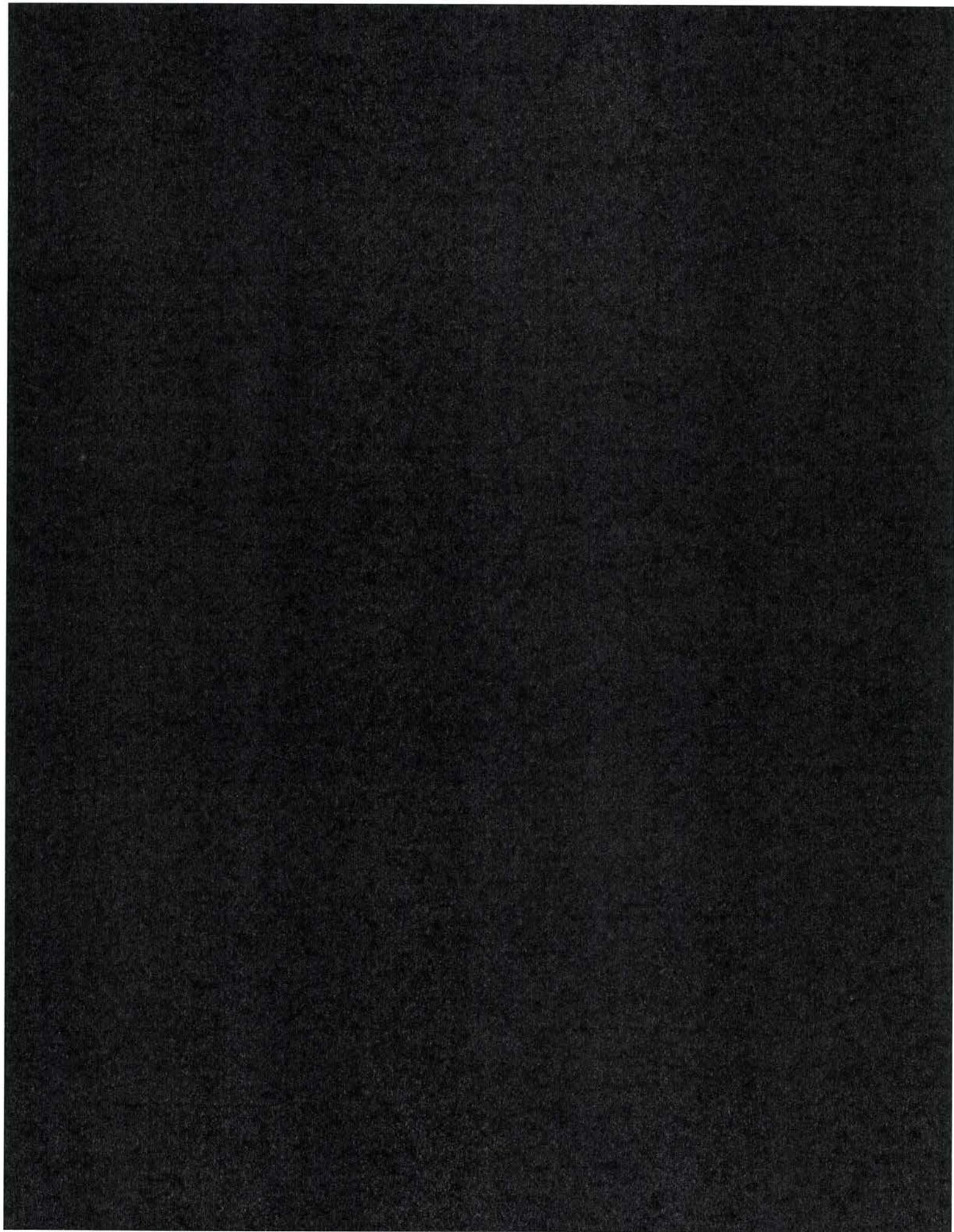
EXHIBIT B

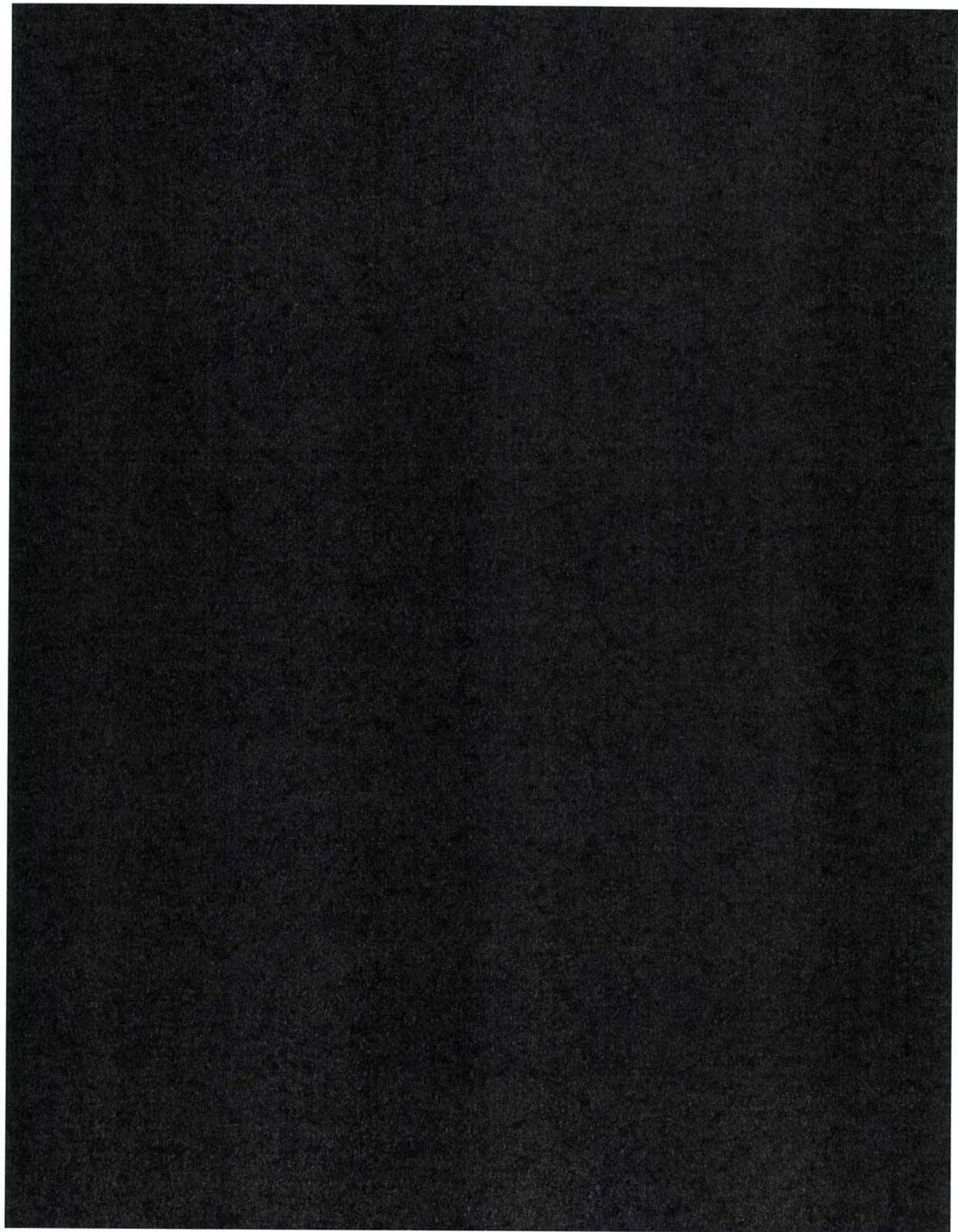
Florida Power and Light
Confidential Index
Test year Ended 12/31/2013
B Maitre

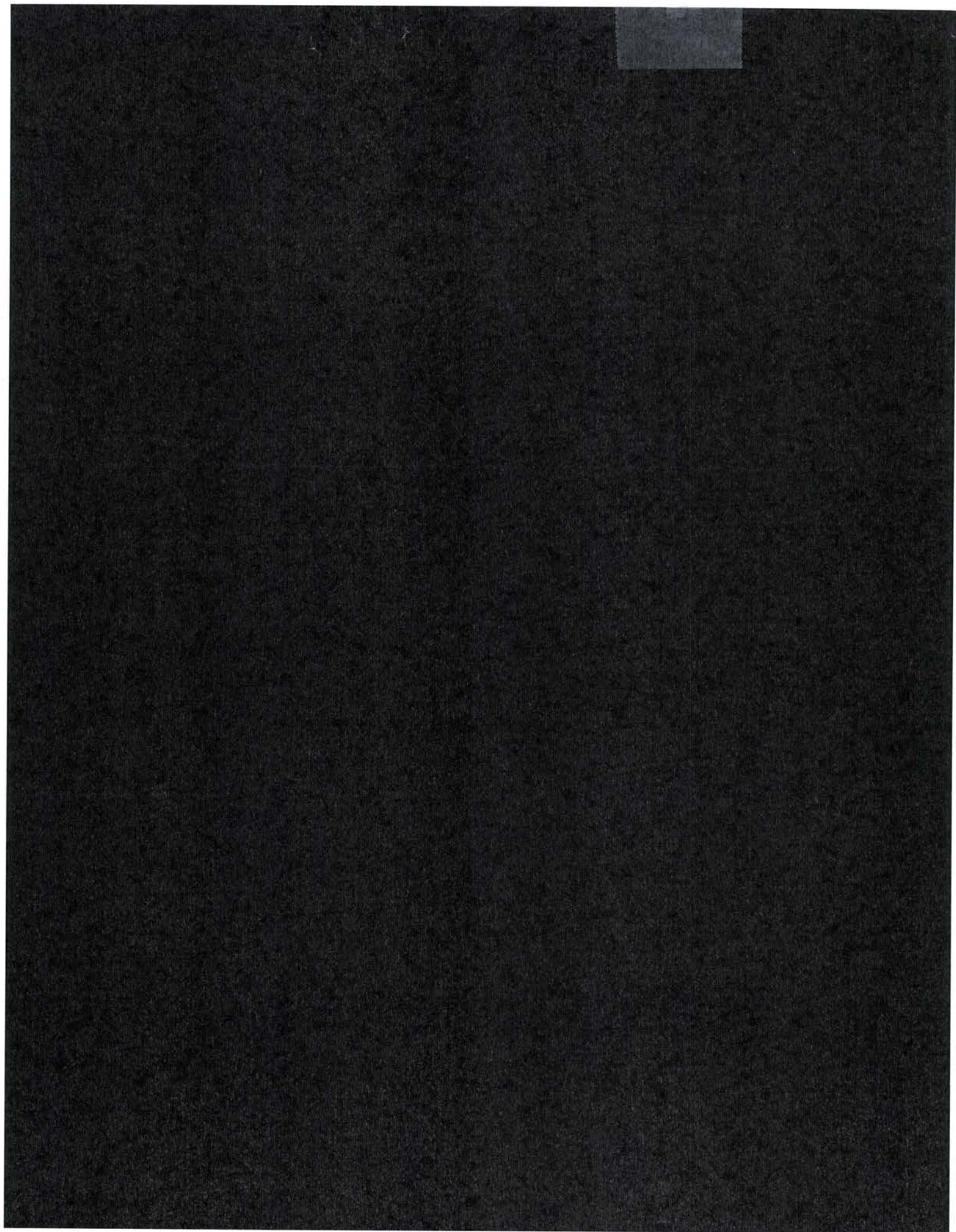
Confidential Index		
WP NO	Description	No. of Pages
9-1	List of Internal Audits	4
9-1/1	Internal Audit Notes	12
12-1	Trial Balance	5
12-1/1	Reconciliation of GL to CATS CWIP	1
12-1/1-1	Reconciliation of EPU CWIP Beginning Balance to Power Plant	2
12-1/1-2	Power Plant Balances	1
12-1/1-2/1	Reconciliation of EPU Power Plant CWIP to Filing	2
12-1/2	Reconciliation of Trial Balance to O&M	1
12-2	Reconciliation of G/L Transaction Detail to Filing	1
12-2/1	Transmission Reconciliation Discrepancies Explanation	8
12-3	Transmission CWIP G/L Transaction Detail	2
12-4	Gen CWIP G/L Transaction Detail	3
12-5	O&M G/L Transaction Detail	2
15-2/1-3	Plant Split Summary	1
15-2/2-1/1	Reconciliation of PTN #4 Post in Service Cost to Books	1
15-2/6	Per Diem Adjustment	2
15-2/7	Salvage Adjustment	1
15-2/8	Salvage Adjustment	2
16-2/1	Power Plant Balances as of Month Placed In Service	2
16-2/2	Power Plant Balances as of Month Placed In Service - Accruals and Unfunded	1
16-2/2-1	PSL 2 Participant Credit Error	1
16-4	PSL 2 Beginning Balance Adjustment to Accruals for Participation	4
16-4/1	Staff's Recalculation of PSL 2 Accrual Participation Adjustment	1
18-2	AFUDC Rates	1
19-1/1	1/2 Month Carrying Charge Adjustment	2
19-1/1-1	Power Plant Balance for Month Placed in Service	1
19-1/3	T-3 Beginning Balance Adjustment: Salvage	3
19-1/4	T-3 Beginning Balance Adjustment: Guidant	2
19-1/5	T-3 Beginning Balance Adjustment: Per Diem	3
19-1/6	T-3 Beginning Balance Adjustment: Per Diem	2
19-2/1	Construction Costs Pivot	3
19-2/1-1	Gen Construction Cost Testing	8
19-2/1-1/1	Sample #17 Support	4
19-2/1-1/2	Sample #19 Support	4
19-2/1-1/3	Sample #35 Support	4
19-2/1-1/4	Catering Cost Reclassified Out of EPU	3
19-2/1-1/5	Follow Up Response	1
19-2/1-2	Trans Construction Cost Testing	1
19-2/1-2/1	Follow Up Response	1
19-2/1-3	Gen Construction Payroll	5
19-2/1-4	Trans Construction Payroll	3
19-2/2	Unfunded Adjustment Participation Recalculation	3
19-2/3	Participant Credit Calculation	1
20-1/1-1	2012 Tax Return	4
20-1/1-2	2012 Tax Deduction True-up Carrying Cost Adjustment	2
20-1/2-1	2012 Ending Balance at 2013 Jurisdictional Factor Calculation	6
20-2/4-1	Jurisdictional Plant Balance for CPI	1
21-1	Open Contracts at 12/2013 and Equal to or Greater than \$250,000.	3
21-2	Schedule T-7A	8
21-2/1	Schedule T-7B Sample	8

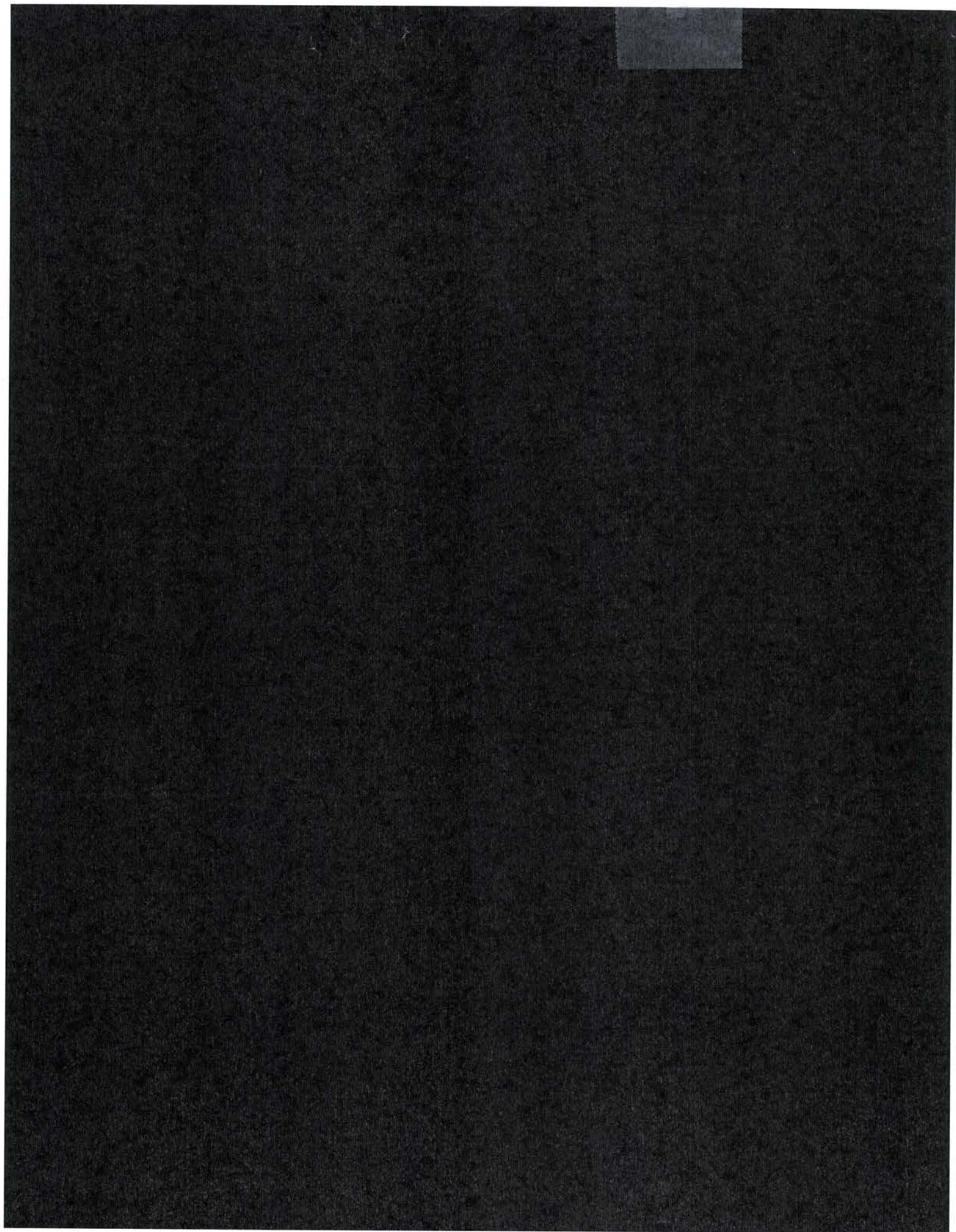
Confidential Index		
WP NO	Description	No. of Pages
23-1/4	Base Rate Increase Initial True-Up	1
25-1	Affiliate Charges Pivot	1
25-2	Affiliate Charges Per SAP	2
25-2/1	Affiliate Employees' Job Title	1
25-2/1-1	Affiliate Employees' Job Description	1
25-3	Breakdown of Affiliate Charges	2
25-3/1	Loader Rates	7
25-3/2	Loader Rates Overstatement	1
25-3/3	Loader Rates Adjusting Entry	7
25-4	Lower of Cost Versus Market Analysis	1
25-4/1	Rate Support	2
25-4/1-1	Job Description for Market Rates	4
43-1/1	O&M Costs Pivot	1
43-1/1-1	O&M Testing	6
43-1/1-1/1	Inventory Write-off Explanation	1
43-1/1-2	O&M Payroll	1
43-1/2	Participant Credit Recalculation	2
43-1/2-1	Participant Credit Calculation	1
43-1/3	30 Day Financial Paper Rates	1
45-1	Separate and Apart Policy	1
45-2	Incremental Labor Guidelines	2
48-1	Generation Jurisdictional Factor	1
48-2	Transmission Jurisdictional Factor	1
48-3/1	Transmission Other Factor	1
48-4	Jurisdictional Separation Factors Footnote Error	1
	Total Pages	197

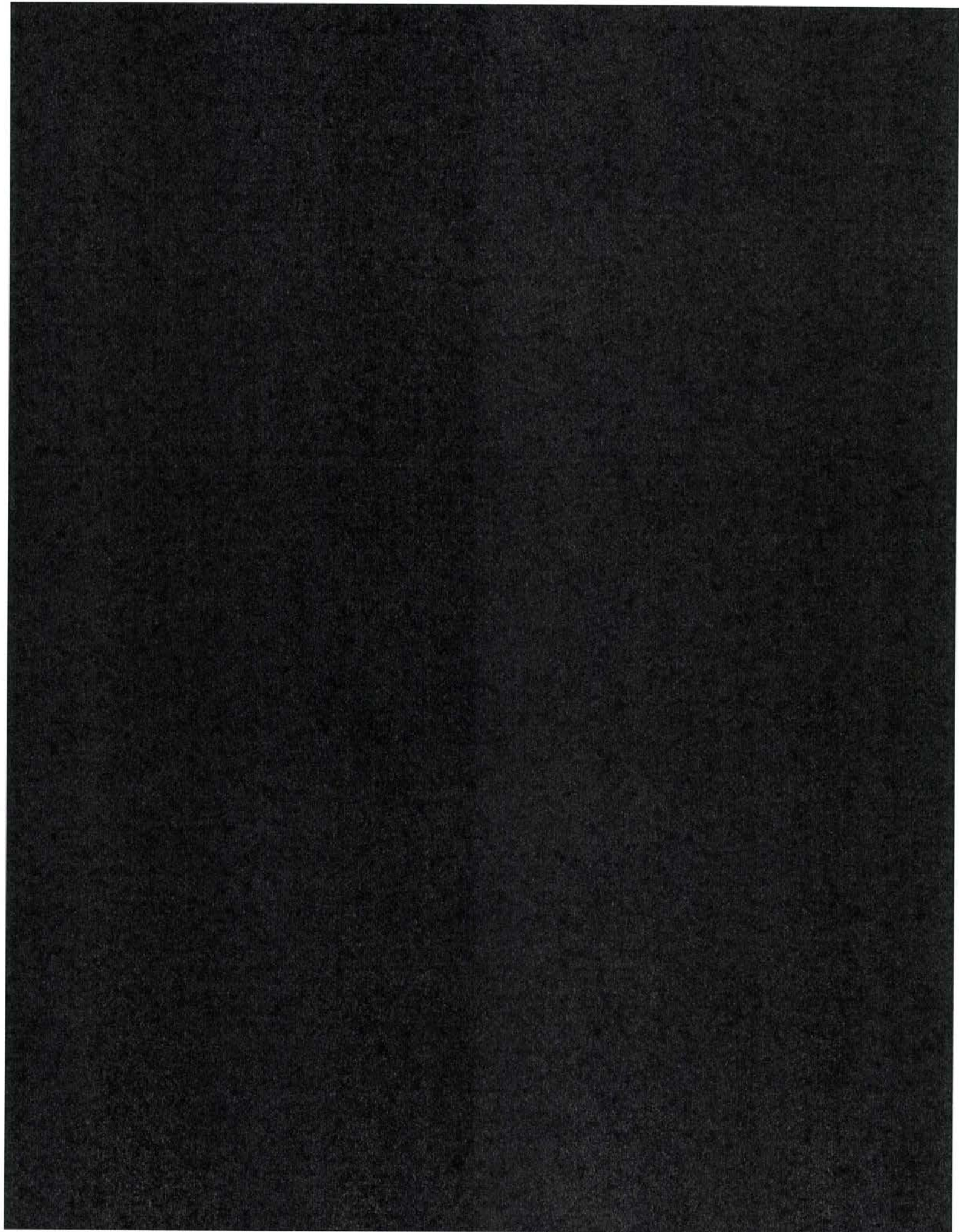


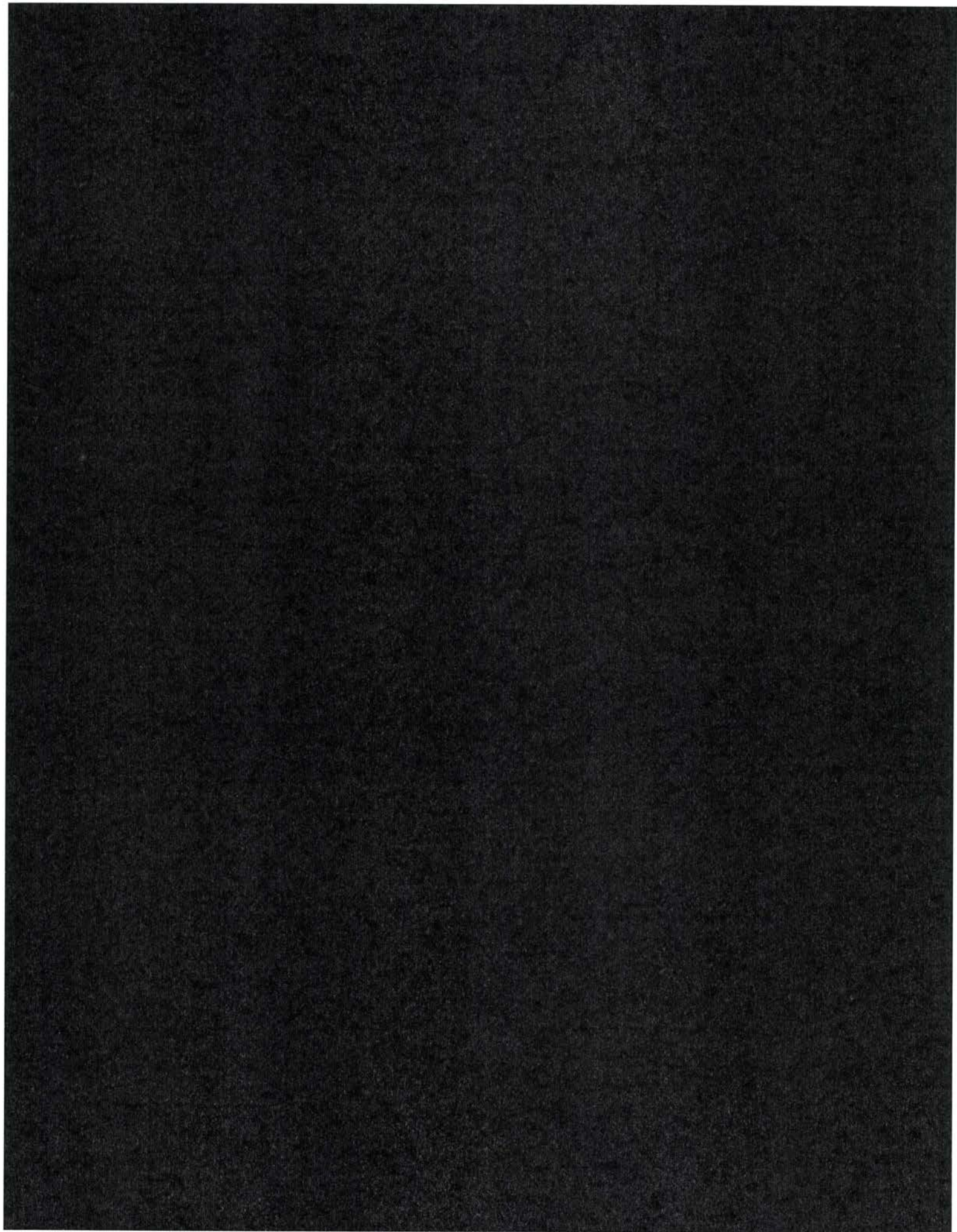


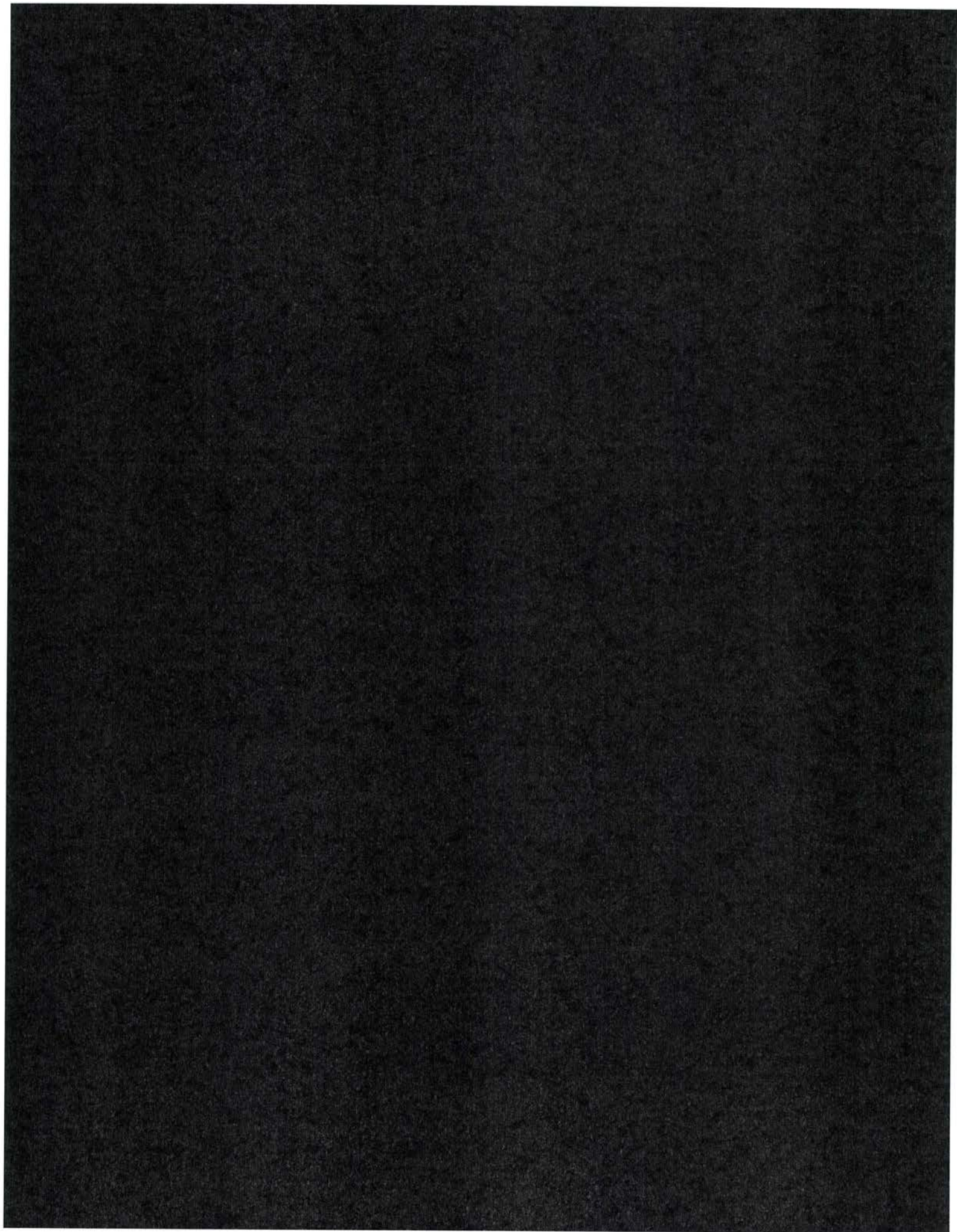


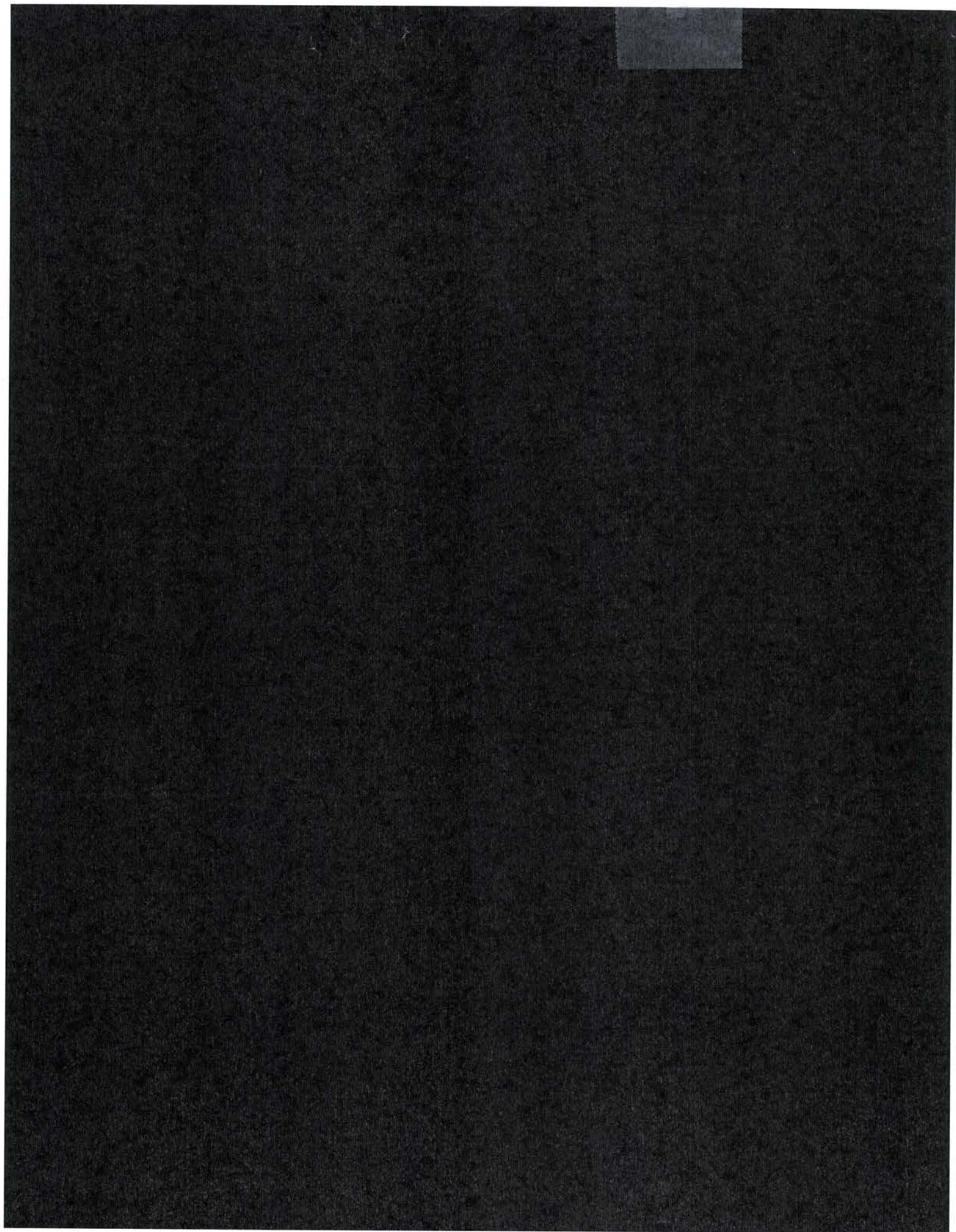


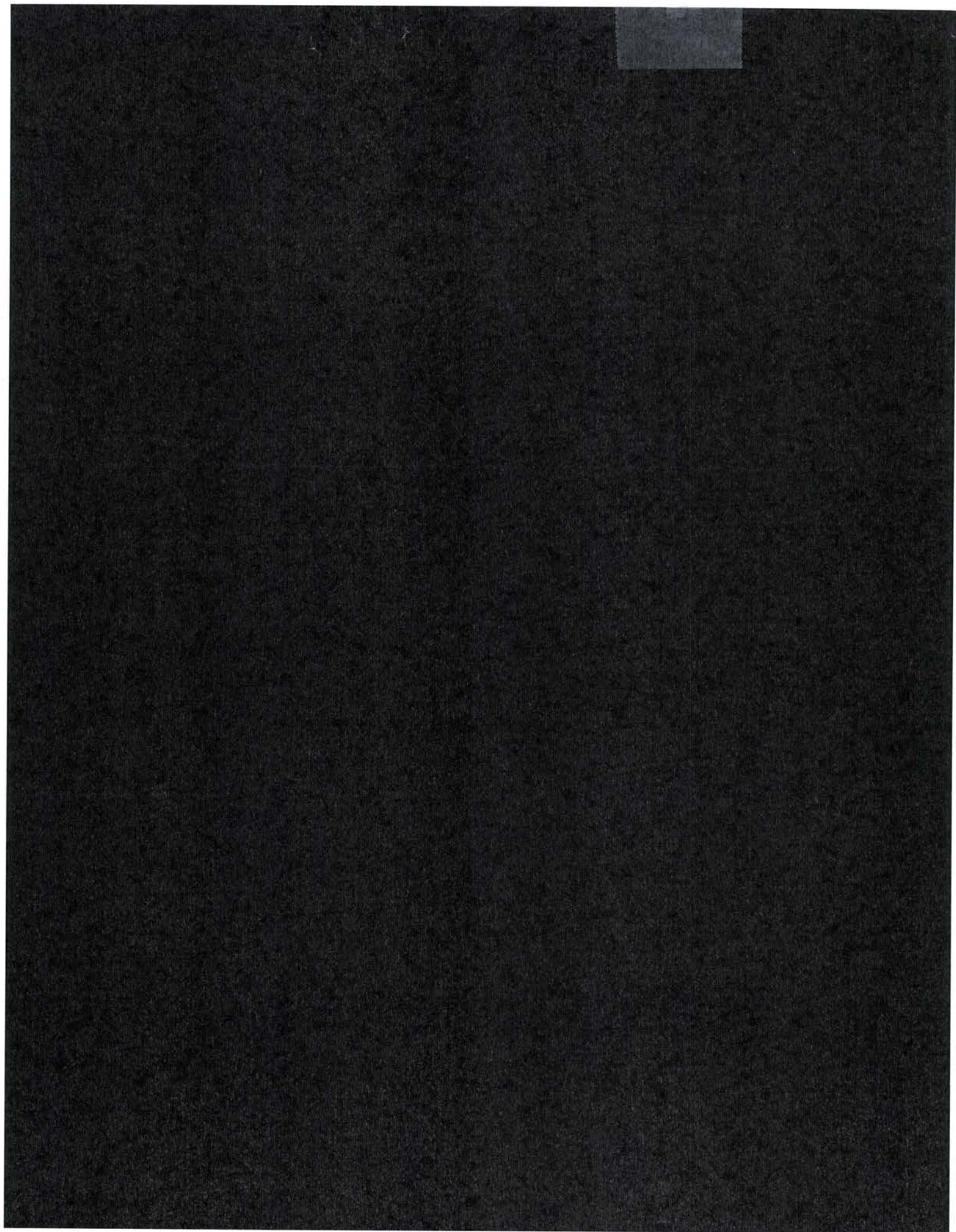


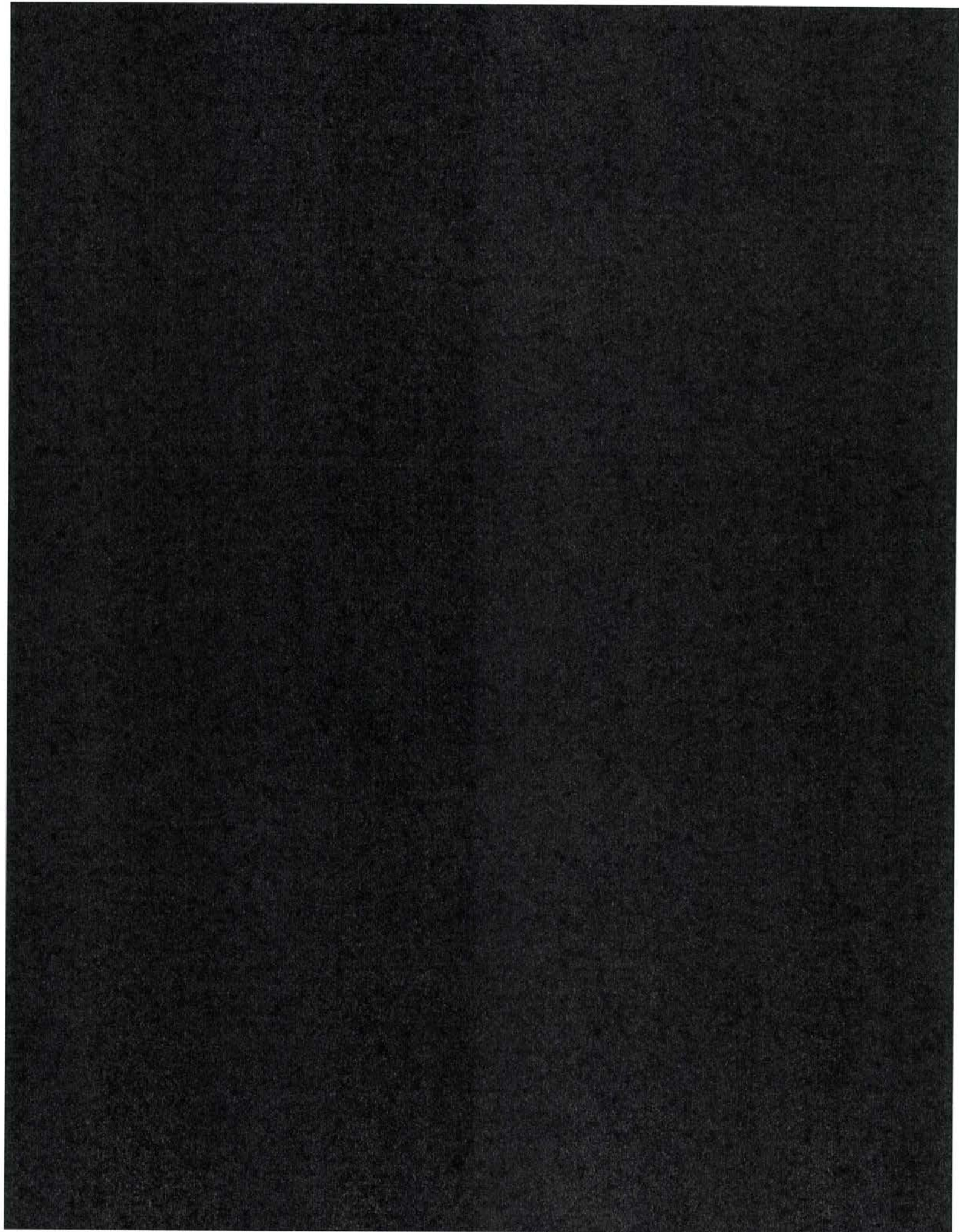


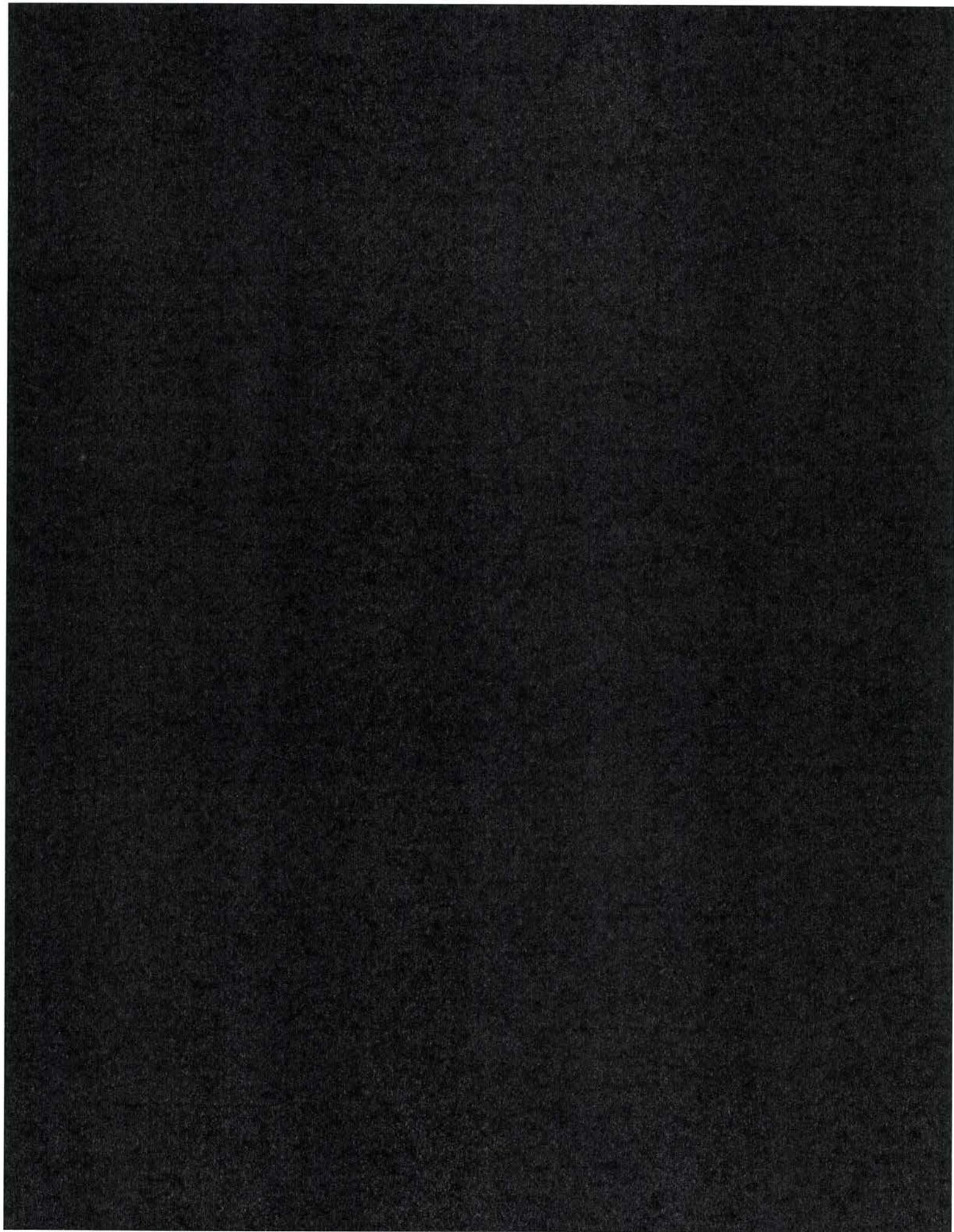


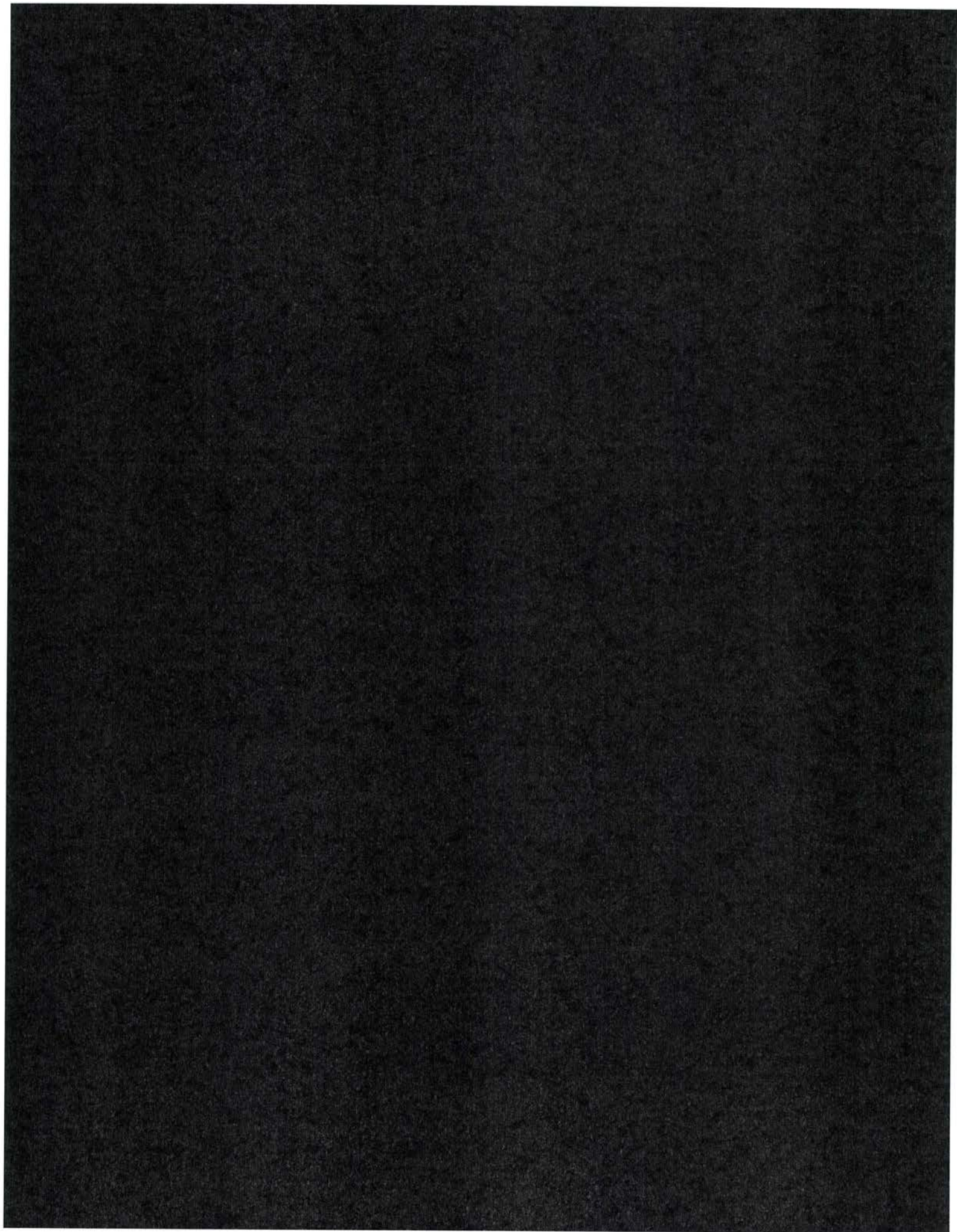


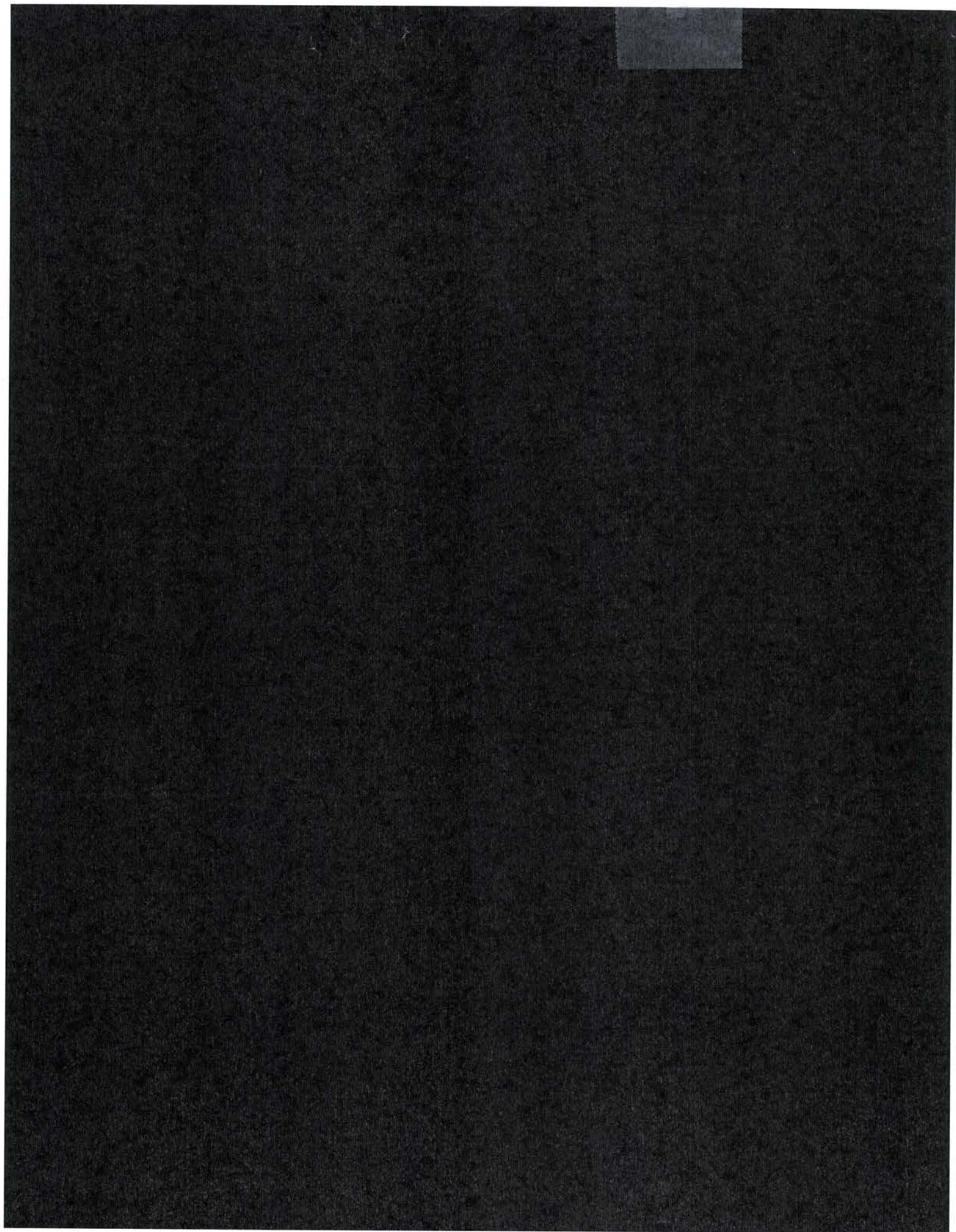


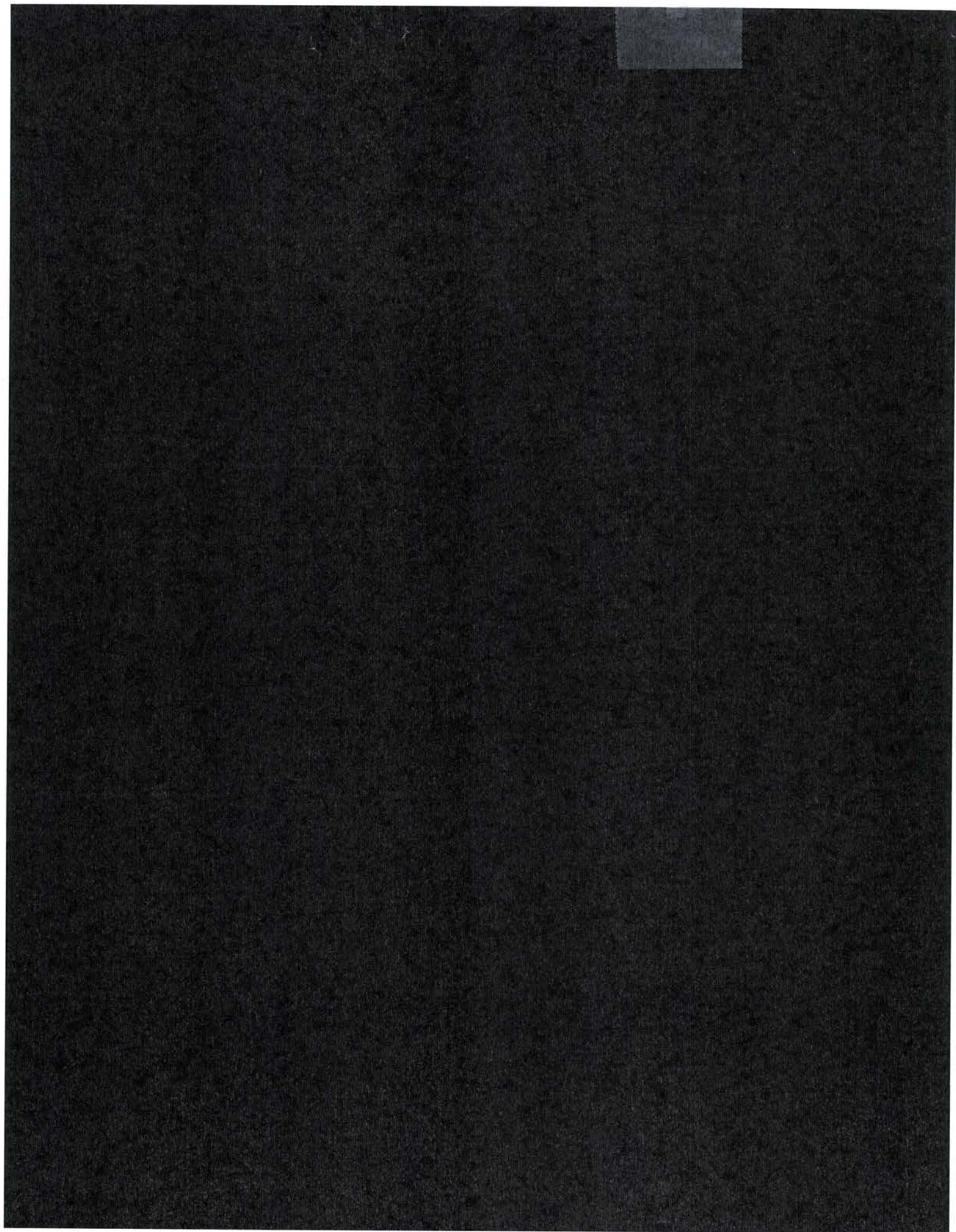












Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title FPL Trial Balance

Account-Regulatory		DEC 2012 - DEC 2012 FERC Actuals	DEC 2013 - DEC 2013 FERC Actuals	Increase/(Decrease)
9101000	Electric Plant in Service	\$ 30,238,311,144.64	\$ 33,635,656,415.97	\$ (3,397,345,271.33)
9101050	Eltrc Plt in Srvc-WO Problem-Not PP Intf	\$ 1,804,869.12	\$ (977,014.00)	\$ 2,781,883.12
9101098	Electric Plant in Service-ARO Asset	\$ 13,771,077.74	\$ 20,495,234.08	\$ (6,724,156.34)
9101100	Electric Plant-Prop under Capital Leases	\$ 58,404,740.58	\$ 58,404,740.58	\$ 0.00
9105000	Electric Plant Held for Future Use	\$ 101,439,440.80	\$ 115,292,722.90	\$ (13,853,282.10)
9106050	Compl Const Not Classified-WO Problems	\$ 2,804,309.39	\$ 973,946.93	\$ 1,830,362.46
9106100	Completed Constr Not Class-Utility Plant	\$ 4,170,699,081.57	\$ 3,120,004,554.84	\$ 1,050,694,526.73
9106500	Comp Const Not Class-Future Use Prop	\$ 99,668,002.29	\$ 129,951,200.98	\$ (30,283,198.69)
9107050	Constr Work in Progress-FPLNonPwrPlntSys	\$ (132,471.96)	\$ (334,838.68)	\$ 202,366.72
9107100	Construction-Work in Progress	\$ 2,741,632,938.82	\$ 2,012,927,394.34	\$ 728,705,544.48
9108050	Accum Prov Deprec Elec Plt-Accr Prob	\$ 3,363,978.08	\$ 3,768,521.23	\$ (404,543.15)
9108100	Accum Prov Deprec Elec Utility Plant	\$ (10,621,529,534.61)	\$ (10,821,512,676.28)	\$ 199,983,141.67
9108101	Accum Prov Deprec Elec Plt-ARO Asset	\$ (2,278,157.59)	\$ (1,699,303.55)	\$ (578,854.04)
9108102	AccProv Depr ElecUtil Plt-EnvirRecov	\$ (83,997,610.79)	\$ (90,680,046.57)	\$ 6,682,435.78
9108121	Acc Prov Depr Plt-LMS-Energy Conservation	\$ (21,192,218.78)	\$ (20,470,417.72)	\$ (721,801.06)
9108132	Accm Prov Depr-Fossil Dismantlement	\$ (383,957,982.34)	\$ (370,064,169.10)	\$ (13,893,813.24)
9108133	Accum Prov Deprec-FERC Jurisdiction	\$ (265,563,557.97)	\$ (259,624,476.35)	\$ (5,939,081.62)
9108134	Accm Prov Depr-Dismantle-ARO Offset	\$ 47,118,350.00	\$ 49,109,726.00	\$ (1,991,376.00)
9108148	KPB-Accum Dpr Util Plt-Dcom NonQ FAS115	\$ (16,527,358.18)	\$ 4,718,560.81	\$ (21,245,918.99)
9108150	Accm Prov Depr-Decom Reserve-Non Qua	\$ (356,332,180.03)	\$ (356,332,180.03)	\$ 0.00
9108155	Accm Prov Depr-Decom Rsv-Qualified	\$ (912,004,688.33)	\$ (912,004,688.33)	\$ 0.00
9108160	Accm Prov Depr-Decom Rsv-NQ Earnings	\$ (546,741,862.21)	\$ (578,532,484.58)	\$ 31,790,622.37
9108165	Accm Prov Depr-Earnings Rsv-Qualf	\$ (782,987,753.09)	\$ (930,397,413.69)	\$ 147,409,660.60
9108170	Accm Prov Depr-Decom Rsv-Qual-FAS115	\$ (579,166,693.64)	\$ (786,544,582.37)	\$ 207,377,888.73
9108171	Accm Prov Depr-Decom Rsv-ARO Contra	\$ 2,960,169,224.53	\$ 3,298,715,952.32	\$ (338,546,727.79)
9108175	Accm Prov Depr-ITC Interest Synchron	\$ (6,779,781.38)	\$ (6,779,781.38)	\$ 0.00
9108178	Accm Provision Dismantlement-ECRC	\$ (1,035,395.00)	\$ (1,489,211.00)	\$ 453,816.00
9108191	Accm Prov Depreciation-Reserve Flowback	\$ (894,452,514.69)	\$ (894,452,514.69)	\$ 0.00
9111000	Accm Prov Amortiz-Elec Util Plant	\$ (285,462,083.97)	\$ (350,763,233.39)	\$ 65,301,149.42
9111002	Accm Provision Amort-Environ Recovery	\$ (998,093.42)	\$ (1,191,532.31)	\$ 193,438.89
9111081	Accm Provision Amort-WC H2O Reclam Fac	\$ 3,812,532.35	\$ 5,759,357.88	\$ (1,946,825.53)
9111082	Accm Prov Amortiz-Carry Fee WC	\$ (2,463,750.00)	\$ (3,632,499.99)	\$ 1,168,749.99
9114000	Elect Plant Acquisition Adjustments	\$ 107,382,869.72	\$ 107,382,869.72	\$ 0.00
9115000	Accm Prov Amort-Elec Plt Acqu Adjmt	\$ (63,936,240.88)	\$ (65,596,621.60)	\$ 1,660,380.72
9120100	Nucl Fuel In Process-Ref Conv Enr Fab	\$ 346,808,005.43	\$ 400,976,905.07	\$ (54,168,899.64)
9120300	Nuclear Fuel Assemblies in Reactor	\$ 742,589,227.76	\$ 770,271,701.50	\$ (27,682,473.74)
9120400	Spent Nuclear Fuel	\$ 100,369,528.33	\$ 68,498,635.05	\$ 31,870,893.28
9120500	Accm Prov Amortization Nucl Fuel Assemb	\$ (503,200,203.84)	\$ (505,506,934.17)	\$ 2,306,730.33
9121100	Non Utility Property	\$ 12,373,621.12	\$ 13,361,947.38	\$ (988,326.26)
9128000	Other Special Funds	\$ 3,520,426.70	\$ 3,520,426.70	\$ 0.00
9128151	FREC-Other Special Funds, Restrict Cash	\$ 37,528,270.30	\$ 38,126,847.48	\$ (598,577.18)
9128300	KPB-Other Special Funds-Strm Dam Reserv	\$ 70,879,528.85	\$ 73,669,497.03	\$ (2,789,968.18)
9128301	KPB-Other Special Funds-Storm FAS 115	\$ 1,828,984.36	\$ 698,326.40	\$ 1,130,657.96
9128310	KPB-Other Special Funds-Book Basis Adjustments	\$ (706,514.00)	\$ (1,535,066.00)	\$ 828,552.00
9128319	KPB-Other Special Funds-Dcom NQ FAS 115	\$ 17,233,872.18	\$ (3,183,494.81)	\$ 20,417,366.99
9128320	KPB-Other Special Funds-NQ Decom Funds	\$ 554,713,227.21	\$ 574,095,177.30	\$ (19,381,950.09)
9128321	Other Special Funds-Qual Nuc Decomm	\$ 1,694,992,434.77	\$ 1,842,402,095.38	\$ (147,409,660.61)
9128329	Other Spec Funds-Qual Nuc Decom-FAS115	\$ 579,166,693.64	\$ 786,544,582.37	\$ (207,377,888.73)
9128600	Other Special Funds-SERP Fund UnQual	\$ 145,026.06	\$ 30,415.21	\$ 114,610.85
9131000	Cash	\$ 34,767,842.92	\$ 17,081,326.57	\$ 17,686,516.35
9131110	Cash-Restricted	\$ 373,525.74	\$ 12,310.36	\$ 361,215.38
9134000	Other Special Deposits	\$ 1,905,580.58	\$ 2,107,792.46	\$ (202,211.88)
9135000	Working Funds	\$ 11,050.00	\$ 9,550.00	\$ 1,500.00
9136000	Temporary Cash Investments	\$ 5,001,897.19	\$ 2,201,230.41	\$ 2,800,666.78
9142100	Customer Accounts Receivable	\$ 575,945,658.76	\$ 547,265,782.26	\$ 28,679,876.50
9142200	Customer Accounts Receivable-Deposits	\$ 13,683,096.14	\$ 12,076,071.13	\$ 1,607,025.01
9142330	Customer Accts Rec-Performance Contracts	\$ 2,279,981.92	\$ 3,620,944.40	\$ (1,340,962.48)
9143100	Other Accounts Receivable	\$ 72,842,537.67	\$ 28,440,243.59	\$ 44,402,294.08
9143108	Other Accounts Receivable - DOE		\$ 34,816,030.36	\$ (34,816,030.36)
9143118	Other Accounts Receivable - Purchase Power		\$ 10,879,760.03	\$ (10,879,760.03)

9440
Bm
5/23/14

12-1/1



SOURCE Req # 28

CONFIDENTIAL

12-1/p1

Florida Power & Light Co.
Uprate
St. Lucie & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Account-Regulatory	Title <i>FPL Trial Balance</i>	DEC 2012 - DEC 2012	DEC 2013 - DEC 2013	Increase/(Decrease)
		FERC Actuals	FERC Actuals	
9143450	Other Accounts Receivable-Fuels	\$ 1,956,616.33	\$ 12,259,704.14	\$ (10,303,087.81)
9143800	Oth Accounts Recv-Federal & State Inc Tax	\$ 45,530,050.00	\$ 18,152,141.00	\$ 27,377,909.00
9144000	Accum Prov Uncollectible Accts-cr	\$ (7,296,592.70)	\$ (5,332,625.39)	\$ (1,963,967.31)
9144100	Accum Prov Uncollectible Accts-Misc	\$ (676,552.86)	\$ (674,741.26)	\$ (1,811.60)
9146100	Accounts Receivable frm Associated Co's	\$ 21,496,483.68	\$ 28,746,152.49	\$ (7,249,668.81)
9146151	FREC-Accts Receivable from Assoc Co's-FPL	\$ (1,014,483.45)	\$ (1,289,372.92)	\$ 274,889.47
9151000	Fuel Stock	\$ 422,556,806.31	\$ 427,664,093.69	\$ (5,107,287.38)
9154000	Plant Materials & Operating Supplies	\$ 23,191,827.74	\$ 80,750,614.72	\$ (57,558,786.98)
9154200	Plant Materials & Oper Supplies-PGD	\$ 112,215,953.97	\$ 67,054,127.68	\$ 45,161,826.29
9154201	Plt Materials & Oper Supplies-In Transit	\$ 9,894,609.04	\$ 2,194,056.28	\$ 7,700,552.76
9154300	Plant Materials & Oper Supplies-Nuclear	\$ 152,740,918.59	\$ 159,245,203.27	\$ (6,504,284.68)
9154400	Plant Materials & Oper Suppl-Fleet Fuel	\$ 5,799,036.82	\$ 5,316,110.50	\$ 482,926.32
9163000	Stores Expense Undistributed	\$ 172,528.17	\$ 99,088.40	\$ 73,439.77
9165100	Prepayments	\$ 17,525,164.10	\$ 20,712,679.63	\$ (3,187,515.53)
9165151	Prepayments-Nuclear Fleet LT Retention	\$ 1,028,263.89	\$ 506,355.12	\$ 521,908.77
9165210	Prepayments-Franchise Taxes	\$ 24,074,046.39	\$ 23,265,392.58	\$ 808,653.81
9165300	Prepayments-Insurance	\$ 12,772,088.58	\$ 14,147,919.85	\$ (1,375,831.27)
9165535	Prepayments-Commit Fees Credit Lines	\$ 6,939,252.96	\$ 10,866,093.64	\$ (3,926,840.68)
9171000	Interest and Dividends Receivable	\$ 274,142.00	\$ 274,430.23	\$ (288.23)
9171300	Interest and Dividends Receivable-FIN48	\$ 591,157.00	\$ 0.00	\$ 591,157.00
9172000	Rents Receivable	\$ 19,271,284.00	\$ 19,765,591.00	\$ (494,307.00)
9172500	Rents Receivable-CATV	\$ 4,730,766.17	\$ 4,149,875.94	\$ 580,890.23
9173150	Accrued Util Revenues-Other	\$ 19,450.00	\$ 17,400.00	\$ 2,050.00
9173210	Accrued Utility Revenue-Unbld Rev-FPSC	\$ 170,250,245.00	\$ 194,466,917.00	\$ (24,216,672.00)
9173220	Accrued Utility Revenue-Unbld Rev-FERC	\$ 4,627,256.00	\$ 5,049,961.00	\$ (422,705.00)
9174100	Misc Current & Accrued Assets	\$ 26,908,408.49	\$ 7,975,498.96	\$ 18,932,909.53
9175570	Misc Curr&Accr Assets-Deriv Cur-Not Hedg	\$ 4,571,468.00	\$ 48,004,429.54	\$ (43,432,961.54)
9175571	Misc Curr&Accr Asset-Deriv-LT-Not Hedged	\$ 1,130,181.00	\$ 0.00	\$ 1,130,181.00
9181000	Unamortized Debt Expense	\$ 64,615,364.58	\$ 66,086,810.54	\$ (1,471,445.96)
9181151	FREC-Unamortized Debt Expense-SEC SR BD	\$ 2,338,115.31	\$ 1,766,391.96	\$ 571,723.35
9182145	Extraord Prop Loss-Storm Deficiency	\$ 32,844,121.02	\$ 34,994,236.48	\$ (2,150,115.46)
9182146	Extraord Prop Loss-Storm Deficiency Offset	\$ (32,844,121.02)	\$ (34,994,236.48)	\$ 2,150,115.46
9182301	Oth Reg Assets-Tax Audit Defncy Int	\$ 17,706,956.87	\$ 12,087,328.18	\$ 5,619,628.69
9182306	Oth Reg Assets-Und Recovd Franch Fee	\$ 6,524,873.98	\$ 7,867,809.50	\$ (1,342,935.52)
9182310	Oth Reg Assets-FAS 109	\$ 228,726,210.52	\$ 247,361,739.52	\$ (18,635,529.00)
9182315	Oth Regulatory Assets(Proj vs A/E)CYRec	\$ 0.00	\$ 0.03	\$ (0.03)
9182317	Oth Reg Assets-A/E vs TU NextYr Recov OM	\$ (679,374.50)	\$ 0.00	\$ (679,374.50)
→ 9182318	Oth Reg Assets-Recov O&M Proj vs Act Cst	\$ 1,898,809.72	\$ 5,522,100.64	\$ (3,623,290.92)
9182321	Oth Reg Assets-Derivatives-Current	\$ 15,742,667.00	\$ 0.00	\$ 15,742,667.00
9182322	Oth Reg Assets-Derivatives-Long Term	\$ 0.00	\$ 462,373.00	\$ (462,373.00)
9182323	Oth Regulatory Assets-EPU Asset Retirement	\$ 2,795,438.87	\$ 20,934,931.69	\$ (18,139,492.82)
9182324	Oth Regulatory Assets-Fin48 Int St	\$ 0.00	\$ 82,849.00	\$ (82,849.00)
9182325	Oth Reg Assets-Nucl Proj G/U Carry Chg		\$ 8,318,875.60	\$ (8,318,875.60)
9182326	Oth Reg Assets-Surplus Flowback	\$ 670,466,749.00	\$ 825,141,413.00	\$ (154,674,664.00)
9182340	Oth Reg Assets-Glades Power Park	\$ 13,635,796.50	\$ 6,817,900.50	\$ 6,817,896.00
9182351	FREC-Oth Reg Assets-Storm Rcvry Prop	\$ 409,983,434.91	\$ 357,684,014.73	\$ 52,299,420.18
9182352	Oth Reg Asset-Storm Rcvry Prop-DF Tx	\$ 257,470,264.49	\$ 224,626,143.43	\$ 32,844,121.06
9182353	FREC-Oth Reg Asset-Strm Rcvry Curr Portn	\$ 52,299,420.18	\$ 55,723,162.04	\$ (3,423,741.86)
9182354	FREC-Oth Reg Asset-Strm Rcv Curr Offset	\$ (52,299,420.18)	\$ (55,723,162.04)	\$ 3,423,741.86
9182355	Oth Reg Assets-Strm Rcv-Dv/Un Tx Chg	\$ (1,310,569.58)	\$ (1,565,831.12)	\$ 255,261.54
9182356	FREC-Oth Reg Assets-Ovr/Und Rcv Bnd Chg	\$ (3,204,780.11)	\$ (3,262,553.03)	\$ 57,772.92
9182360	Oth Reg Asset-Underrecov-Eng Conserv	\$ 0.00	\$ 13,895,174.59	\$ (13,895,174.59)
9182361	Oth Reg Asset-Undrcv Fuel Cost FPSC Fuel	\$ 0.00	\$ 147,865,148.36	\$ (147,865,148.36)
9182362	Oth Reg Asset-Undrcv A05 Capacity Costs	\$ 68,496,518.92	\$ 22,216,718.00	\$ 46,279,800.92
9182370	Oth Reg Ast-UndrcvFuelCost-FERC-Fuel	\$ 36,849.33	\$ 16,311.63	\$ 20,537.70
9182371	Oth Reg Ast-UndrcvFuelCst-FERC/FKEC-Fuel	\$ 18,258.96	\$ 7,957.48	\$ 10,301.48
9182372	Oth Reg Assets-UnrecovFuel-Fuel/CKW	\$ 16,397.19	\$ 0.00	\$ 16,397.19
9182373	Oth Reg Asset-ConvITC Dpr Loss-EnvRec	\$ 12,341,909.00	\$ 11,881,961.00	\$ 459,948.00
9182374	Oth Reg Asset-ITC Space Coast Deprc Loss	\$ 5,264,005.00	\$ 5,071,129.00	\$ 192,876.00
9182375	Oth Reg Asset-ITC Martin Deprc Loss	\$ 36,195,540.00	\$ 34,900,104.00	\$ 1,295,436.00



SOURCE *Reg #28*

CONFIDENTIAL

12-1p2

5/14/14
BM
5/23/14

12-1/2

Florida Power & Light Co.
Jprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Account-Regulatory	Title <u>FPL Trial Balance</u>	DEC 2012 - DEC 2012 FERC Actuals	DEC 2013 - DEC 2013 FERC Actuals	Increase/(Decrease)
9182376	Oth Reg Assets-Fuel FERC-City of Wacha	\$ 1,636.80	\$ 494.44	\$ 1,142.36
9182377	Other Reg Assets-FuelCity of Blountstown	\$ 1,180.93	\$ 276.50	\$ 904.43
9182384	Oth Reg Assets-SJRPP Railcar Lease	\$ 254,104.00	\$ 423,490.00	\$ (169,386.00)
9183521	Prem Surv&Invest Chrg-Desoto Solar PV	\$ 2,363,485.46	\$ 2,435,872.43	\$ (72,386.97)
9183523	Prem Surv&Invest Chrg-Rooftop Solar Gen		\$ 4,299.27	\$ (4,299.27)
9183531	Pre Sur&Inv Chg-Turkey Pt Canal Monitoring	\$ 275,322.86	\$ 307,638.10	\$ (32,315.24)
9183534	Pre Sur&Inv Chg-Hendry County CC Project	\$ 1,196,725.07	\$ 1,889,074.19	\$ (692,349.12)
9183535	Pre Sur&Inv Chg-Martin to PDC Pipeline	\$ 51,982.93	\$ 52,308.58	\$ (325.65)
9183536	Pre Sur&Inv Chg-Pt Everglades Modernization	\$ 1,249.98	\$ 0.00	\$ 1,249.98
9183538	Pre Sur & Inv Chg: GT Replace FTM and FTL		\$ 748,697.12	\$ (748,697.12)
9183555	Pre Sur&Inv Chg-Babcock Ranch Solar	\$ 973,812.72	\$ 1,095,277.89	\$ (121,465.17)
9183558	Pre Sur&Inv Chg-Northrop Grumman		\$ 6,766.69	\$ (6,766.69)
9183660	Pre Sur&Inv Chg-Transmision Interconnect Study	\$ 36,198.84	\$ 75,217.66	\$ (39,018.82)
9183661	PreSur&Inv Chg-Florida Pipeline Orlando to Martin	\$ 2,351,760.92	\$ 19.98	\$ 2,351,740.94
9183662	Pre Sur & Inv Chg - Fukushima Response Initiative	\$ 1,153,999.97	\$ 1,446,999.33	\$ (292,999.36)
9184000	Clearing Accounts	\$ 22,644.89	\$ 3,003.83	\$ 19,641.06
9186100	Miscellaneous Deferred Debits	\$ 1,073,665.00	\$ 6,011,610.79	\$ (4,937,945.79)
9186102	Misc Deferred Debits-FIN48 L/T Int Rec	\$ 816,955.00	\$ 981,106.00	\$ (164,151.00)
9186103	Misc Deferred Debits-LT Receivables	\$ 422,738.00	\$ 373,615.00	\$ 49,123.00
9186176	Misc Deferred Debits- Storm Recovery	\$ 1,620,987,774.91	\$ 1,617,738,721.16	\$ 3,249,053.75
9186181	Misc Deferred Debits-Storm Offset	\$ (1,620,987,774.91)	\$ (1,617,738,721.16)	\$ (3,249,053.75)
9186190	Misc Deferred Debits-Defer Pension Debit	\$ 1,135,291,024.03	\$ 1,142,118,821.82	\$ (6,827,797.79)
9186216	Miscellaneous Deferred Debits:GO Gain	\$ 376,660.42	\$ 587,436.34	\$ (210,775.92)
9186415	Misc Deferred Debits-SJRPP R&R Fund	\$ 33,732,507.00	\$ 33,732,507.00	\$ 0.00
9186427	Misc Deferred Debits-Scherer 4	\$ 2,391,780.06	\$ 1,216,440.27	\$ 1,175,339.79
9186500	Misc Deferred Debits-Right of Way & Land	\$ 78,406.66	\$ 79,602.42	\$ (1,195.76)
9186928	Misc Deferred Debits-Rate Case Excl Base	\$ 4,614,255.49	\$ 133,625.00	\$ 4,480,630.49
9186929	Misc Deferred Debits-Rate Case Incl Base		\$ 2,943,749.88	\$ (2,943,749.88)
9189000	Unamortized Loss on Reacquired Debt	\$ 19,756,092.18	\$ 17,508,403.48	\$ 2,247,688.70
9190110	Accm Deferred Income Taxes-Federal	\$ 673,926,080.00	\$ 679,292,172.00	\$ (5,366,092.00)
9190111	Accm Deferred Inc Taxes-Federal Current	\$ 39,783,964.00	\$ 204,492,051.00	\$ (164,708,087.00)
9190120	Accm Deferred Income Taxes-Fed-Storm Fd	\$ 38,136,244.00	\$ 39,710,916.00	\$ (1,574,672.00)
9190210	Accm Deferred Income Taxes-State	\$ 112,066,313.00	\$ 112,958,635.00	\$ (892,322.00)
9190211	Accm Deferred Income Taxes-State-Current	\$ 5,678,299.00	\$ 18,672,008.00	\$ (12,993,709.00)
9190220	Accm Deferred Income Taxes-St-Storm Fd	\$ 6,341,626.00	\$ 6,603,476.00	\$ (261,850.00)
9201000	Common Stock Issued	\$ (1,373,068,514.92)	\$ (1,373,068,514.92)	\$ 0.00
9211000	Miscellaneous Paid-In Capital	\$ (5,907,000,000.00)	\$ (6,182,000,000.00)	\$ 275,000,000.00
9214000	Capital Stock Expense	\$ 3,741,472.16	\$ 3,741,472.16	\$ 0.00
9216000	Unappropriated Retained Earnings-FERC	\$ (4,013,422,743.42)	\$ (5,253,866,113.84)	\$ 1,240,443,370.42
9216999	Current Year Retained Earnings(BI Only)	\$ (1,240,443,370.42)	\$ (1,348,515,066.41)	\$ 108,071,695.99
9221000	Bonds	\$ (8,023,270,000.00)	\$ (8,123,270,000.00)	\$ 100,000,000.00
9221152	FREC-Bonds-SEC SR Bond	\$ (437,541,455.00)	\$ (386,011,670.00)	\$ (51,529,785.00)
9221156	FREC-Bonds-Current Portion	\$ (51,529,785.00)	\$ (54,878,693.00)	\$ 3,348,908.00
9221157	FREC-Bonds-Curr Port Offset	\$ 51,529,785.00	\$ 54,878,693.00	\$ (3,348,908.00)
9221998	Bonds-Current Portion	\$ (400,000,000.00)	\$ 0.00	\$ (400,000,000.00)
9221999	Bonds-Current Offset	\$ 400,000,000.00	\$ 0.00	\$ 400,000,000.00
9224000	Other Long-Term Debt	\$ (300,000,000.00)	\$ (300,000,000.00)	\$ 0.00
9226000	Unamortized Discount LT Debt	\$ 35,179,182.79	\$ 35,440,569.02	\$ (261,386.23)
9226151	FREC-Unamort Discount LT Debt-SEC SR Bnd	\$ 33,660.09	\$ 25,429.39	\$ 8,230.70
9227100	Obligations Under Capt Lease-Non Nuclear	\$ (55,074,740.58)	\$ (53,864,740.58)	\$ (1,210,000.00)
9228100	Accm Prov Property Insur-Storm FD	\$ (115,302,319.45)	\$ (120,063,234.06)	\$ 4,760,914.61
9228101	Accm Prov Prop Insu-FAS 115 Storm FD	\$ (1,828,984.36)	\$ (698,326.40)	\$ (1,130,657.96)
9228106	Accm Prov Prop Ins-Non Retail Port Storm Rec	\$ 603,700.71	\$ 453,456.06	\$ 150,244.65
9228200	Accm Provision for Injuries & Damages	\$ (29,411,703.31)	\$ (23,243,572.64)	\$ (6,168,130.67)
9228300	Accm Provision Pensions & Benefits	\$ (3,637,578.24)	\$ (4,057,328.56)	\$ 419,750.32
9228370	Accm Prov Pens & Benft-Post Retirmt Benf	\$ (238,350,887.09)	\$ (227,652,800.65)	\$ (10,698,086.44)
9228380	Accm Prov Pens & Benft-Post RetireFAS112	\$ (29,850,000.00)	\$ (28,104,000.00)	\$ (1,746,000.00)
9228408	Accm Misc Oper Provisions-Nuclear Maint	\$ (35,447,671.33)	\$ (69,659,546.88)	\$ 34,211,875.55
9228414	Accm Misc Oper Provision-Nuc End of Life	\$ (16,463,476.72)	\$ (17,870,953.72)	\$ 1,407,477.00
9228416	Accm Misc Oper Prov-Nuclear Last Core	\$ (53,634,394.24)	\$ (65,388,091.36)	\$ 11,753,697.12

S/140
Bm
S/271N



SOURCE Req # 28

CONFIDENTIAL

12-1p3

Florida Power & Light Co.
Corporate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

Account-Regulatory	Title	DEC 2012 - DEC 2012 FERC Actuals	DEC 2013 - DEC 2013 FERC Actuals	Increase/(Decrease)
9230143	Asset Retirement Obligations-Liability	\$ (1,206,097,637.07)	\$ (1,284,474,821.87)	\$ 78,377,184.80
9230205	Asset Retirement Obligations-Asbestos	\$ (156,975.43)	\$ (156,975.43)	\$ 0.00
9231200	Notes Payable	\$ (105,000,000.00)	\$ (204,000,000.00)	\$ 99,000,000.00
9232100	Accounts Payable	\$ (28,099,598.97)	\$ 140,357,658.17	\$ (168,457,257.14)
9232105	Accounts Payable - Construction Payable		\$ (138,814,205.76)	\$ 138,814,205.76
9232110	Accounts Payable - Accrued Payroll		\$ (46,319,667.59)	\$ 46,319,667.59
9232130	Accounts Payable - Fuel Liability	\$ (208,803,640.37)	\$ (241,987,075.97)	\$ 33,183,435.60
9232180	Accounts Payable-Deductions	\$ (5,329,070.47)	\$ (86,138.62)	\$ (5,242,931.85)
9232220	Accounts Payable-DVTR Payroll	\$ 0.27	\$ 0.27	\$ 0.00
9232670	Accts Pay - Trade & GRIR & Disc & Freight Clr	\$ (279,923,574.97)	\$ (230,727,774.23)	\$ (49,195,800.74)
9232684	Accounts Payable-Nuclear Fuel Invoices	\$ (5,903,001.84)	\$ (6,106,861.90)	\$ 203,860.06
9234000	Accounts Payable to Associated Co's	\$ (21,961,039.14)	\$ (20,078,443.83)	\$ (1,882,595.31)
9235100	Customer Deposits	\$ (503,317,761.21)	\$ (447,354,087.21)	\$ (55,963,674.00)
9235600	Customer deposits-Non Electric	\$ (59,886.48)	\$ (64,024.34)	\$ 4,137.86
9236100	Taxes Accr-Federal Inc Tax	\$ 327,828,876.43	\$ 2,778.12	\$ 327,826,098.31
9236110	Taxes Accr-State Inc Tax	\$ (2,380,633.00)	\$ (44,310,624.57)	\$ 41,929,991.57
9236205	Taxes Accrued-Real & Personal Property	\$ (3,002,972.32)	\$ (4,372,427.37)	\$ 1,369,455.05
9236210	Taxes Accrued-Franchise Tax	\$ (54,934,595.94)	\$ (59,680,245.71)	\$ 4,745,649.77
9236215	Taxes Accrued-Federal Unemployment	\$ (7,272.56)	\$ 0.00	\$ (7,272.56)
9236225	Taxes Accrued-FICA	\$ (1,748,484.48)	\$ (10,902,390.48)	\$ 9,153,906.00
9236230	Taxes Accrued-Gross Receipts Tax	\$ (31,788,373.22)	\$ (33,933,682.29)	\$ 2,145,309.07
9236235	Taxes Accrued-Regulatory Assess Fee	\$ (3,676,070.90)	\$ (3,821,901.63)	\$ 145,830.73
9237000	Interest Accrued-Debt & Fin 48 Liability	\$ (107,960,112.54)	\$ (101,341,186.96)	\$ (6,618,925.58)
9237200	Interest Accrued-Customer Deposits	\$ (7,457,908.01)	\$ (4,242,852.49)	\$ (3,215,055.52)
9237470	Interest Accrued-Wholesale Refund	\$ (1,285.06)	\$ (1,285.06)	\$ 0.00
9237552	FREC-Interest Accrued-SEC SR Bond	\$ (9,484,171.25)	\$ (8,400,496.81)	\$ (1,083,674.44)
9241000	Tax Collections Payable	\$ (63,057,509.41)	\$ (75,558,020.84)	\$ 12,500,511.43
9242110	Misc Curr & Accr Liab-Cont Retention	\$ (20,443,261.71)	\$ (30,901,902.77)	\$ 10,458,641.06
9242120	Misc Curr & Accr Liab-Other	\$ (41,741,986.44)	\$ (22,474,057.53)	\$ (19,267,928.91)
9242125	Misc Curr & Accr Liab-QF Energy and Capacity		\$ (27,795,136.16)	\$ 27,795,136.16
9242130	Misc Curr & Accr Liab-Interchng Pwr	\$ (12,761,800.02)	\$ (13,269,396.54)	\$ 507,596.52
9242140	Misc Curr & Accr Liab-Transmission	\$ (3,712,113.86)	\$ (2,217,720.21)	\$ (1,494,393.65)
9242151	Misc Curr & Accr Liab-SJRPP Purc Power	\$ (18,866,064.21)	\$ (18,323,285.08)	\$ (542,779.13)
9242171	Misc Curr & Accr Liab-Storm	\$ (26,464,468.50)	\$ (331,066.24)	\$ (26,133,402.26)
9242220	Misc Curr & Accr Liab-Post RetireBen & SERP	\$ (24,729,329.83)	\$ (24,040,748.83)	\$ (688,581.00)
9242240	Misc Curr & Accr Liab-Medical/Dental	\$ (1,025,457.00)	\$ (1,462,223.61)	\$ 436,766.61
9242400	Misc Curr & Accr Liab-Accrued Expenses	\$ (58,015,776.64)	\$ (60,704,988.59)	\$ 2,689,211.95
9242410	Misc Curr & Accr Liab-FERC Fee	\$ (234,942.48)	\$ (232,707.99)	\$ (2,234.49)
9242420	Misc Curr & Accr Liab-Vacations	\$ (32,656,686.07)	\$ (27,933,555.16)	\$ (4,723,130.91)
9242480	Misc Curr & Accr Liab-Capital	\$ (229,835,032.57)	\$ (195,744,519.10)	\$ (34,090,513.47)
9242491	Misc Curr & Accr Liab-Incentive Awards	\$ (95,296,282.31)	\$ (99,330,480.78)	\$ 4,034,198.47
9242530	Misc Curr & Accr Liab-DOE Cur Burned Fuel	\$ (4,499,434.31)	\$ (6,010,384.37)	\$ 1,510,950.06
9242531	Misc Curr & Accr Liab-DOE OUC&FMPA Nuc FI	\$ (1,387,111.92)	\$ (668,667.26)	\$ (718,444.66)
9242600	Misc Curr & Accr Liab-Job Accts-Adv Pay	\$ (16,087,920.05)	\$ (10,832,906.11)	\$ (5,255,013.94)
9242715	Misc Curr & Accr Liab-Nuclear Rad Waste	\$ (11,661,491.38)	\$ (12,982,119.49)	\$ 1,320,628.11
9242800	Misc Curr & Accr Liab-Pole Attch Rent	\$ (3,032,218.11)	\$ (3,100,457.03)	\$ 68,238.92
9242801	Misc Curr & Accr Liab-Pole Rental-Teleco	\$ (9,354,682.27)	\$ (9,574,698.11)	\$ 220,015.84
9243000	Obligations Under Capital Lease-Current	\$ (1,155,000.00)	\$ (1,210,000.00)	\$ 55,000.00
9244570	Derivative Instrument Liab-S/T NonHedged	\$ (20,314,133.00)	\$ (1,362,818.00)	\$ (18,951,315.00)
9244571	Derivative Instrument Liab-L/T NonHedged	\$ (126,113.00)	\$ (462,373.00)	\$ 336,260.00
9252000	Customer Advances for Construction	\$ (3,305,923.69)	\$ (3,001,526.06)	\$ (304,397.63)
9253113	Oth Def Credits-Income Tax Pay FIN48	\$ (2,582,060.00)	\$ (2,694,746.00)	\$ 112,686.00
9253115	Oth Def Credits-FIN48 State Int Payable		\$ (82,849.00)	\$ 82,849.00
9253182	Oth Def Credits-Storm	\$ 0.00	\$ (4,908,282.00)	\$ 4,908,282.00
9253200	Oth Def Credits-Miscellaneous	\$ (47,303,094.73)	\$ (54,256,723.64)	\$ 6,953,628.91
9253202	Oth Def Credits-Rothenberg Park Set	\$ (661,073.46)	\$ (390,867.31)	\$ (270,206.15)
9253205	Oth Def Credits-Environmental	\$ (130,573,423.45)	\$ (132,372,937.27)	\$ 1,799,513.82
9253216	Oth Def Credits-GO Gain	\$ (376,660.42)	\$ (587,436.34)	\$ 210,775.92
9253249	Oth Def Credits-SJRPP Accl Recov	\$ (56,406,921.00)	\$ (46,075,137.00)	\$ (10,331,784.00)
9253250	Oth Def Credits-SJRPP Def Int Pym	\$ (28,892,163.13)	\$ (25,590,201.61)	\$ (3,301,961.52)

5/14/14
Bm
5/23/14



SOURCE Req #28

CONFIDENTIAL

12-lpy

Florida Power & Light Co.
 Upgrade
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Account-Regulatory	Title <i>FPL Trial Balance</i>	DEC 2012 - DEC 2012 FERC Actuals	DEC 2013 - DEC 2013 FERC Actuals	Increase/(Decrease)
9253280	Oth Def Credits-SJRPP Purchased Pwr	\$ (32,988,497.63)	\$ (34,571,737.43)	\$ 1,583,239.80
9253290	Oth Def Credits-Environ Exps Non Nuclear	\$ 104,366,208.32	\$ 104,944,430.55	\$ (578,222.23)
9253293	Oth Def Credits-Environ Exps Nuclear	\$ 2,511,033.62	\$ 2,539,931.88	\$ (28,898.26)
9253540	Oth Def Credits-BILD Prem Light LumpSum	\$ (9,399,052.56)	\$ (8,844,827.38)	\$ (554,225.18)
9253720	Oth Def Credits-FMPA Demand Rate Red	\$ (613,400.00)	\$ 0.00	\$ (613,400.00)
9254100	Oth Reg Liab-FAS 109	\$ (33,306,848.20)	\$ (28,983,515.20)	\$ (4,323,333.00)
9254143	Oth Reg Liab-Asset Retirement Obligation	\$ (1,812,683,075.58)	\$ (2,082,146,786.98)	\$ 269,463,711.40
9254304	Oth Reg Liab-Tax Audit Refund Interest	\$ (13,529,708.00)	\$ (10,095,234.00)	\$ (3,434,474.00)
9254305	Oth Reg Liab-Deferred Gain Land Sale	\$ (3,751,064.44)	\$ (2,347,888.62)	\$ (1,403,175.82)
9254307	Oth Reg Liab-Reg Asst Fee & Franchise	\$ (16,295,669.12)	\$ (15,516,953.51)	\$ (778,715.61)
9254311	Oth Reg Liab-Gain Aviation	\$ (3,894,082.87)	\$ (2,664,372.49)	\$ (1,229,710.38)
9254314	Oth Reg Liab-Interest Income-FIN48	\$ (1,408,112.00)	\$ (981,106.00)	\$ (427,006.00)
9254321	Oth Reg Liab-Derivatives	\$ 0.00	\$ (46,716,011.00)	\$ 46,716,011.00
9254322	Oth Reg Liab-Derivatives LongTerm	\$ (1,004,068.00)	\$ 0.00	\$ (1,004,068.00)
9254325	Oth Reg Liab-Nuclear Cost Recov-Long Term	\$ (3,871,525.04)	\$ (2,175,954.06)	\$ (1,695,570.98)
9254326	Oth Reg Liab-Nuclear Cost Revocory Current Liab	\$ (138,018,491.20)	\$ (195,018,006.48)	\$ 56,999,515.28
9254333	Oth Reg Liab-Avoided AFUDC-FPSC	\$ (163,810,248.19)	\$ (148,921,524.12)	\$ (14,888,724.07)
9254334	Oth Reg Liab-PIR Avoided AFUDC-FPSC		\$ (27,666,180.86)	\$ 27,666,180.86
9254336	Oth Reg Liab-Acc Depr Avoided AFUDC-Reserve		\$ 1,606,662.12	\$ (1,606,662.12)
9254337	Oth Reg Liab-AD Accum Depr Avoided AFUDC-FPSC		\$ 4,505,141.07	\$ (4,505,141.07)
9254401	Oth Reg Liab-Accum Nuclear Amort	\$ (25,213,271.00)	\$ (18,257,867.00)	\$ (6,955,404.00)
9254404	Oth Reg Liab-Conv ITC Gross Up	\$ (24,683,818.00)	\$ (23,763,922.00)	\$ (919,896.00)
9254405	Oth Reg Liab-Space Coast	\$ (10,527,979.00)	\$ (10,142,215.00)	\$ (385,764.00)
9254406	Oth Reg Liab-Martin ITC Gross Up	\$ (72,391,080.00)	\$ (69,800,208.00)	\$ (2,590,872.00)
9254600	Oth Reg Liab-OverRecov Energy Consv	\$ (2,743,817.77)	\$ 0.00	\$ (2,743,817.77)
9254610	Oth Reg Liab-Over Recov FPSC Fuel Rev	\$ (43,534,642.14)	\$ 0.00	\$ (43,534,642.14)
9254640	Oth Reg Liab-Over Recov Environm Recov	\$ (2,212,281.86)	\$ (296,691.28)	\$ (1,915,590.58)
9254900	Oth Reg Liab-Gain Sale Emission Allow - A08	\$ (1,200,495.74)	\$ (648,004.50)	\$ (552,491.24)
9255000	Accm Deferred Investment Tax Credits	\$ (1,232,803.51)	\$ (1,624,411.51)	\$ 391,608.00
9255302	Accm Defer Conv Investment Tax Credits - A08	\$ (186,139,047.00)	\$ (186,139,047.00)	\$ 0.00
9255312	Accm Defer Amort Conv Investment Tax Credits - A08	\$ 14,797,288.00	\$ 21,001,924.00	\$ (6,204,636.00)
9256100	Deferred Gains Disposition Utility Plant	\$ (5,216,475.47)	\$ (22,831,357.04)	\$ 17,614,881.57
9257000	Unamortized Gain on Recquired Debt	\$ (2,660,552.74)	\$ (2,452,516.94)	\$ (208,035.80)
9282110	Accm Defer Income Taxes-Oth Prop-Federal	\$ (4,730,563,937.00)	\$ (5,398,156,137.00)	\$ 667,592,200.00
9282210	Accm Defer Income Taxes-Oth Prop-State	\$ (570,005,655.00)	\$ (653,990,172.00)	\$ 83,984,517.00
9283110	Accm Deferred Income Taxes- Other-Fed	\$ (970,429,492.00)	\$ (978,425,266.00)	\$ 7,995,774.00
9283111	Accm Deferred Income Taxes- Federal-Cur	\$ (67,201,483.00)	\$ (110,939,504.00)	\$ 43,738,021.00
9283210	Accm Deferred Income Taxes- Other-State	\$ (161,380,316.00)	\$ (162,701,104.00)	\$ 1,320,788.00
9283211	Accm Deferred Income Taxes- State-Cur	\$ (11,174,850.00)	\$ (18,447,989.00)	\$ 7,273,139.00
9438000	Dividends Declared-Common Stock	\$ 0.00	\$ 1,070,000,000.00	\$ (1,070,000,000.00)
Overall Re		\$ 0.00	\$ 0.00	\$ 0.00

1/14/14
BM
5/20/14

CONFIDENTIAL



SOURCE *Reg # 28*

12-1p5

DR 18 Question 4: Reconcile the G/L CWIP net additions (item #2) to the CATS summary report total (item #3). Explain any differences

FPL's 2013 CWIP GL 9107100 with beginning, ending, and net addition balances.

Account number	9107100	CWIP
Company code	1500	FLORIDA POWER & LIGHT CO
Business area	*	
Fiscal year	2013	
All documents in currency	*	Display currency USD
Period	Debit	Credit
Balance Ca		Balance
1	104,497,791.55	1,871,309.79
2	118,660,674.96	
3	136,937,794.66	
4	3,094,344.05	1,621,700,604.66
5	92,401,343.48	
6	101,142,699.14	
7	73,449,488.56	
8	99,780,486.94	
9	64,335,127.09	
10	78,064,964.58	
11	11,111,480.32	34,052,130.73
12	45,442,905.37	
13		
14		
15		
16		
Total	928,918,500.70	1,657,624,045.18

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title G/L to CATS CWIP Rec

Total SAP GL 9107100 CWIP balance		
2,741,632,939	Dec 2012 balance	Net
2,012,927,394	Dec 2013 balance	Net
728,705,544	Adjustments	

CONFIDENTIAL

FPL's 2013 CWIP Trial Balance with beginning, ending, and net addition balances.

Account-Regulatory	DEC 2012 - DEC 2012 FERC Actuals	DEC 2013 - DEC 2013 FERC Actuals	Increase/(Decrease)
9107100 Construction Work in Progress	2,741,632,939	2,012,927,394	728,705,544

CWIP Detail additions from CATS by WO # with Nuclear update Workorders Highlighted

EPU Indicator	work_order_number	wo_desc	201212	201312
EPU	P0000000767	PTN4 Extended Power Uprate PTN4-27	572,308,289	-
	P0000000246	PSL1 Extended Power Uprate LAR	6,647,106	-
	P00000113195	EPU PTN Valve Refurbishment	(1,990)	-
	P00000113256	EPU PSL Simulator Mod Phase 3	154,537	-
	P00000116367	EPU PSL Fabric Building B Roof	-	(107)
	P00000116368	EPU PSL Fabric Building F Roof	-	(152)
	P00000354509	PSL EPU Fabric Building D HVAC	(3)	(3)
	T00000001991	Install Spacers for Bundled Cond. a	319,141	-
	T00000002011	Add DFR monitoring points	57,120	-
	T00000002025	Mid-St#2 230KV: Inst Spers&OPGW	814	814
	T00000002051	turkey point collector ya - site pr	140	140
	T00000002182	Install Lightning Shielding on tha	35,489	-
	T00000002221	Mid-St#1 230KV: Inst Spers&OPGW	152	152
	T00000002222	Mid-St#3 230KV: Inst Spers&OPGW	395	395
EPU Total			579,521,189	(A) 1,240
#N/A Total			2,162,111,751	2,012,926,154
Grand Total			2,741,632,940	2,012,927,394

Difference due to timing.
(579,519,949) EPU CWIP Adjustments
ALL other hidden WO's
(728,705,546) All CWIP Adjustments

4) Difference from G/L CWIP and CATS summary Report

(2) immaterial

Please note that the remaining EPU work orders were placed into service in 2013 in conjunction with the completion of the PTN Unit 4 outage resulting in a decrease in the CWIP balances.

Relates to 2012 Audit - PIS.



SOURCE Reg #18

12-1

CATS data from DR 18		
work_order_number	wo_desc	201212
P0000000767	PTN4 Extended Power Uprate PTN4-27	572,308,289
P00000113256	EPU PSL Simulator Mod Phase 3	154,537
T00000001991	Install Spacers for Bundled Cond. a	319,141
T00000002011	Add DFR monitoring points	57,120
T00000002182	Install Lightning Shielding on the	35,489
		572,874,575

Powerplant by Month from March NFR's	
Work Order	Total @ 201212
P00000000767	553,267,423.03
P00000113256	153,344.54
T00000001991	406,521.70
T00000002011	56,258.85
T00000002182	34,909.02
Grand Total	553,918,457.14

Difference	Reason for Difference
19,040,866.12	AFUDC
1,192.08	AFUDC
(87,381.18)	AFUDC
861.14	AFUDC
580.16	AFUDC
18,956,118.32	

Notes:

1) Work orders listed in this years filing that have a beginning 2013 CWIP balance are shown above. The difference between the two balances is due to AFUDC being included in the CATS data report provided in DR 18 item 2. FPL does not include AFUDC in the NFR's because carrying charges are calculated in lieu of AFUDC in schedule T-3. Please see P.3 titled "AFUDC by Work Order" for AFUDC Report from PowerPlant.



Source Reg # 25

CONFIDENTIAL

Title EPU CWIP Beg Bal Rec

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/18/14

5/14/14

12-1/1-2

22

2-1-1 P1

5/11/2013

5/11/2013

Drilldown to Avoided AFUDC Report - Life to Date
Florida Power and Light Company

LTD As of Month: Dec-2012

Work Order Number	Work Order Status	AFUDC Type	Total CWIP Charges	Total AFUDC Base	Total AFUDC	Total Avoided AFUDC	Last AFUDC Charge Date	WO in Service Date
T01300002011	1 service	01 - Nuclear CRR AFUDC - FPL	86,258.65	48,900.56	661.14	(515.35)	Jan-30-2013	Jan-30-2013
P00000000767	completed	01 - Nuclear CRR 10M AFUDC-CPI	584,576,623.10	516,612,510.50	19,042,666.12	(16,821,424.73)	Apr-17-2013	Apr-17-2013
P00000113255	posted to CPR	01 - Nuclear CRR AFUDC - FPL	537,506.55	153,447.15	1,192.08	(1,170.65)	Mar-29-2013	Mar-29-2013
T00000001991	posted to CPR	01 - Nuclear CRR AFUDC - FPL	552,231.55	456,079.15	(87,381.15)	85,769.40	Jan-04-2013	Jan-04-2013
T00000002182	posted to CPR	01 - Nuclear CRR AFUDC - FPL	34,509.02	19,235.19	580.16	(524.75)	Jan-09-2013	Jan-09-2013
Grand Totals:			585,065,416.66	516,295,473.02	16,356,116.32	(16,735,156.12)		



SOURCE Reg # 25

CONFIDENTIAL

Title EPU CWIP Reg Bal Rec

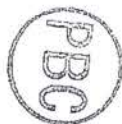
Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

12-1
1-1 pr

5/15/13

5/14/13

FPL Nuclear
Power Plant Additions
TYE 12/31/2013
B Maitre



CONFIDENTIAL

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title *Power Plant w/Post in Service*

Incremental Work Orders																
expenditure_type	Additions															
Sum of amount	Year-Month															
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total	
P0000000767	553,287,423.03	62,387,506.67	40,851,151.89	29,271,282.63	4,141,747.33	10,030,250.07	6,503,748.35	2,207,150.40	4,834,179.77	(814,209.12)	5,218,585.48	1,825,838.34	1,240,913.17	167,898,144.98	720,965,568.01	
P00000113256	153,344.54	5,016.87	16,957.73	130,537.47	2,885.37	544.70	28,281.44					196.07	(196.07)	184,033.58	337,348.12	
P00000115145	-	397,096.44	(7,551.81)	217,071.42	97,410.33	62,194.29	235,165.35	4,884.88	(8,556.87)	(823.75)	79,490.45		2,215.00	1,078,595.71	1,078,595.71	
P00000115146	-	397,096.51	(3,376.25)	128,114.58	58,149.59	10,324.46	223,885.60	5,127.55	37,133.62	(823.86)	79,490.44		2,215.00	938,337.24	938,337.24	
P00000115683	-	-		7,996,274.00										7,996,274.00	7,996,274.00	
P00000115684	-	-		98,500.00										98,500.00	98,500.00	
P00000116387	-	-					82,585.18		1,043.34					83,628.52	83,628.52	
P00000116388	-	-				452.78	115,117.59		1,454.34					117,024.71	117,024.71	
P00000117417	-	-					292,250.98							292,250.98	292,250.98	
T00000001991	406,521.70	(87,465.24)	2,348.96	(4,884.26)	2,249.61	(709.20)	(362.04)							(88,822.17)	317,899.63	
T00000002011	56,258.85	(1,224.94)	(1,996.22)	1,154.00		52.55		358.15						(1,656.40)	54,602.39	
T00000002182	34,908.02	(3,937.57)	6,864.87	863.84	(0.57)	10.00	141.75	7,440.69		(7,440.69)	54.00			4,126.32	39,035.34	
Grand Total	553,918,457.14	63,094,168.74	40,864,399.17	37,838,943.58	4,303,221.66	10,103,119.65	7,480,814.18	2,224,961.66	4,885,264.20	(823,297.42)	5,377,620.37	1,826,034.41	1,245,147.10	178,400,407.39	732,318,864.53	

12-11-1 p1

12-11-1 p1

12-VI-2/p1

Participant Credit																
Sum of amount																
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total	
P00000114209	-	(11,336.94)	(83.79)	(373.64)	(1,282.97)	(9,722.11)	(198.51)		(2,106.33)					(25,084.29)	(25,084.29)	
P00000116289	-				(58,848.67)	(19,083.32)	(8,810.83)	(1,551.80)	(33,335.26)	(763.78)	(5,531.27)	122.73	(11,840.52)	(139,440.32)	(139,440.32)	
P00000117620	-							(34.03)	(8,573.38)		(108.32)			(8,715.73)	(8,715.73)	
Grand Total	-	(11,336.94)	(83.79)	(373.64)	(58,908.64)	(28,805.43)	(9,009.14)	(1,585.63)	(44,014.97)	(763.78)	(5,639.59)	122.73	(11,840.52)	(173,240.34)	(173,240.34)	

Non-Incremental Work Orders																
Sum of amount																
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total	
P00000001479	499,765.04	106,805.17	3,228.48	3,245.23	1,815.20									513,053.92	513,053.92	
Grand Total	499,765.04	106,805.17	3,228.48	3,245.23	1,815.20									513,053.92	513,053.92	

23-1/4

12-VI-2/p1

Accruals																
Sum of amount																
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total	
P00000000767	41,520,384.66	4,070,496.79	(3,154,848.33)	(12,248,932.48)	(20,814,744.19)	(5,014,203.50)	734,536.35							(36,227,195.36)	5,293,199.30	
P00000115145	-			187,264.18	(146,859.18)	(40,405.00)	216,067.90							216,067.90	216,067.90	
P00000115146	-			187,264.17	(187,264.17)		118,499.40							118,499.40	118,499.40	
T00000001991	(12,156.17)	12,156.17												12,156.17		
T00000002011	(293.70)	293.70												293.70		
Grand Total	41,507,944.79	4,082,946.66	(3,154,848.33)	(11,874,104.13)	(20,848,967.64)	(5,064,808.60)	1,069,103.66							(36,880,178.19)	5,627,766.60	

Unfunded																
Sum of amount																
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total	
P00000000767	(438,932.67)	(57,716.52)	(31,783.68)	(48,222.10)	(45,651.81)	(31,637.39)	(3,937.68)	(3,811.33)						(222,760.52)	(661,693.18)	
P00000001479	(13,336.16)	(2,056.34)												(2,056.34)	(15,392.50)	
P00000113256		(75.40)	(170.85)	(81.07)	(49.37)	(11.18)								(387.87)	(618.55)	
P00000116388						(9.30)								(9.30)	(9.30)	
T00000001991	(6,299.63)	1,786.49		22.03			0.53							1,809.35	(4,490.28)	
T00000002011	(590.32)	63.63						(4.52)						59.11	(531.21)	
T00000002182	(332.84)	138.54												138.54	(194.30)	
Grand Total	(459,712.30)	(67,889.60)	(31,964.63)	(48,281.14)	(45,701.18)	(31,657.87)	(3,936.86)	(3,815.85)						(223,207.03)	(682,919.33)	

2-1-12

SOURCE Reg #12

5/18/14

5/18/14

5) Reconcile nuclear uprate workorders from CATS to filing cost. Explain any differences.

month_number	(Multiple Items)
expenditure_type	Additions

Sum of amount	
work_order_number	Total
P00000000767	\$ 720,965,568
P00000113256	\$ 337,348
P00000115145	\$ 1,078,596
P00000115146	\$ 938,337
P00000115663	\$ 7,996,274
P00000115664	\$ 98,500
P00000116367	\$ 83,629
P00000116368	\$ 117,025
P00000117417	\$ 292,251
T00000001991	\$ 317,700
T00000002011	\$ 54,602
T00000002182	\$ 39,035
Grand Total	\$ 732,318,865

12-1/1-20

month_number	(Multiple Items)
source	PowerPlant
account	2602400

Sum of amount	
work_order_number	Total
P00000001479	\$ 615,223
Grand Total	\$ 615,223

12-1/1-20

\$732,934,088 Per PowerPlant

\$732,886,882 Per Filing

P2

\$47,206 Difference

The difference shown is a an adjustment made to P00000000767 in January 2014 to remove site differential related to employees that were no longer supporting PTN Unit 4. The adjustment is included in the March Filing, however it is not included in the query data because costs are only included through December 2013. See adjustment in 2013 Post In Service Base Rate Revenue Requirements Dkt No 140009-EI Appendix B Page 21 of 25.

CONFIDENTIAL

Title EPA Power Plant to Filing Rec

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3 & 4
Dkt. 140009-EI ACN 14-007-4-1
TYE 2013

12-1-20

PBC

SCIENCE Reg #18

5/14/14
5/18/14
GM

Per Filing Schedules: Appendix A

Appendix B

Appendix B

2013 EPU Plant in Service	Plant in Service			Post In Service			Adjustments			Total Plant & Post In Service		
	Total Comp. Inc. Only	Total Comp. Includes Non-Inc.	Juris. Net of Parts Includes Non-Inc.	Total Comp. Inc. Only	Total Comp. Includes Non-Inc.	Juris. Net of Parts Includes Non-Inc.	Total Comp. Inc. Only	Total Comp. Includes Non-Inc.	Juris. Net of Parts Includes Non-Inc.	Total Comp. Inc. Only	Total Comp. Includes Non-Inc.	Juris. Net of Parts Includes Non-Inc.
Transmission - Turkey Point Digital Fault Recorder Monitoring	\$55,034	\$55,034	\$48,240	(\$432)	(\$432)	(\$386)				\$54,602	\$54,602	\$48,854
Transmission - Turkey Point Lightning Protection	\$31,071	\$31,071	\$27,800	\$7,964	\$7,964	\$7,125				\$38,035	\$38,035	\$34,926
Transmission - Turkey Point String Bus Spacers	\$319,056	\$319,056	\$285,468	(\$1,357)	(\$1,357)	(\$1,214)				\$317,700	\$317,700	\$284,253
Nuclear - St. Lucie Simulator Mod Phase 3	\$305,857	\$305,857	\$277,995	\$31,492	\$31,492	\$28,620				\$337,348	\$337,348	\$308,585
Nuclear - Turkey Point Extended Power Uprate Unit 4 Cycle 27	\$689,919,112	\$690,533,981	\$678,062,993	\$34,606,765	\$34,607,140	\$33,982,138	(\$3,315,264)	(\$3,315,264)	(\$3,255,391)	\$721,210,813	\$721,825,836	\$708,789,741
Nuclear - Turkey Point Unit 4 Cycle 27 Turbine Valve	\$7,996,274	\$7,996,274	\$7,851,862	\$0	\$0	\$0				\$7,996,274	\$7,996,274	\$7,851,862
Nuclear - St. Lucie Unit 1 Spent Fuel Handling Machine	\$1,001,386	\$1,001,386	\$963,301	\$77,210	\$77,210	\$75,815				\$1,078,596	\$1,078,596	\$1,059,116
Nuclear - St. Lucie Unit 2 Spent Fuel Handling Machine	\$815,194	\$815,194	\$861,238	\$123,143	\$123,143	\$102,907				\$938,337	\$938,337	\$784,145
Nuclear - St. Lucie Fabric Building B Restoration (Common)	\$82,585	\$82,585	\$75,054	\$1,043	\$1,043	\$948				\$83,629	\$83,629	\$76,002
Nuclear - St. Lucie Fabric Building F Restoration (Common)	\$115,570	\$115,570	\$105,031	\$1,454	\$1,454	\$1,322				\$117,025	\$117,025	\$108,353
Nuclear - Turkey Point Spare Turbine Valve Refurbishment from Unit 4-27	\$98,500	\$98,500	\$98,721	\$0	\$0	\$0				\$98,500	\$98,500	\$98,721
	\$700,739,640	\$701,354,489	\$688,496,674	\$34,847,282	\$34,847,657	\$34,197,276	(\$3,315,264)	(\$3,315,264)	(\$3,255,391)	\$732,271,659	\$732,886,862	\$719,438,559

10-1 p4

15-2 p1

11



SOURCE Reg #18

CONFIDENTIAL

Title EPU Power Plant to Filing Pac

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

5/18/14

BPM

5/14/10

12-1
1-2
1-3
pa

DR28 #3

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Reconciliation of Trial Balance for O&MTitle TB to O&M Rec

12/31/2012 G/L A \$1,898,809.72
 12/31/2013 G/L B \$5,522,100.64
 Variance C \$3,623,290.92

12-1 p 2

5/14/14
 Bm
 5/23/14

CONFIDENTIAL

2012 Schedule T-4 per Errata, Page 2, Line 21 D \$1,737,617.84
 2013 Schedule T-4, page 2, Line 23 E \$5,521,889.19
 Variance F \$3,784,271.35

2012 reconciliation

12/31/2012 G/L A \$1,898,809.72
 2012 Schedule T-4 per Errata C \$1,737,617.84
 Difference \$161,191.88
 Recoverable O&M Participant Adjustment
 booked in January 2013 (\$148,578.02)
 2012 Adjustment booked in Account 3602000 (\$15,338.30)
 O&M Interest Adjustment for 2012 \$703.47
 2012 reclass from capital to O&M \$401.52
 2012 True-Up booked in account 2801060 (\$608.41)
 2012 O&M adj. booked in account 2801060 \$118.16
 2012 O&M adj. booked in account 2801060 \$2,110.00
 True-up for rounding in account 2801060 (\$0.30)
 Variance \$0.00

2013 reconciliation

12/31/2013 G/L G \$5,522,100.64
 2013 Schedule T-4 H \$5,521,889.19
 Difference \$211.45
 2013 Adjustment booked in Account 2801060 (\$211.45)
 Variance \$0.00

43-1

SOURCE Req #28

12-1
 2



Docket 140009-EI

	TOJ-1 Schedule T-4 and T-6	Post-In-Service Cashflow	Minor Removal Cost	Participation Included in O&M GL Detail Q4 unentionally	Payroll transaction credit identified in Feb 2014 after submission of O&M GL Detail and excluded from T-4	Unreconciled Difference	Amount per Originally Filed General Ledger
2 Generation:							
3 License Application	-	61,271	-	-	-	-	61,271
4 Engineering & Design	5,616,703	5,745,351	-	-	-	-	11,564,053
5 Permitting	-	-	-	-	-	-	-
6 Project Management	10,454,482	12,449,450	-	-	-	-	22,903,933
7 Clearing, Grading and Excavation	-	-	-	-	-	-	-
8 On-Site Construction Facilities	-	-	-	-	-	-	-
9 Power Block Engineering, Procurement, etc.	130,289,858	40,547,979	-	-	-	-	170,837,837
10 Non-Power Block Engineering, Procurement, etc.	350,668	455,646	15,852	-	-	-	822,166
11 GENERATION GSU Plant Engineering	-	(171,874)	-	-	-	-	(171,874)
12 Total Generation costs	146,913,711	59,087,823	15,852	-	-	-	206,017,386
13							
14							
15 Transmission:							
16 TRANSMISSION Engineering & Construction	(92,528)	15,031	(76,701)	-	-	1,103	(153,095)
17 Total Transmission Other Costs	(92,528)	15,031	(76,701)	-	-	1,103	(153,095)
18							
19							
20							
21 Nuclear Generation O&M	10,873,922	-	-	(9,542)	253	-	10,864,633
22							
23							
24							
							216,728,924

1 - Transmission minor removal cost derivation was excluded from the GL detail supplied. Derivation occurs when a charge is applied to an IO. The costs derive to install or remove based on the estimate of the IO. If the estimate of removal or install changes on an IO then automatic derivation occurs. These transactions were unentionally excluded from the GL detail provided because the GL detail is from SAP whereas derivation occurs in PowerPlant. The reconciliation indicating the minor derivation is included on the tab titled "Transmission GL to PP Recon. The associated print screens for derivation greater than \$1,000 is included on the tab titled "Print Screens".

CONFIDENTIAL

Title: GL Detail to Filing Rec

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE

Reg # 16

12-2

12/28/14

12/28/14



Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SHO
BOM
4/23/14

Title *Transmission Rec Discrepancies Explanation*
Original Submittal

SAP GL Detail													Grand Total
IO	001	002	003	004	005	006	007	008	009	010	011	012	
D00004530325						7.88							7.88
T0000001664	0.00		361.36	174.34	232.86	27.00							795.56
T0000001677			256.68	(1.59)	1.16	69.80			81.00				407.05
T0000001821	82.11	(1.37)	(356.81)	(0.01)	(3,378.42)	116.68							(3,537.82)
T0000001822	549.67	(15.99)	4.49	(3.33)	1.36	(8.62)	134.59	6.00	121.14				789.31
T0000001991	(85,101.88)	2,572.09	183.71	2,843.66	(755.97)								(80,258.39)
T0000002011	(53.08)	(1,996.22)	1,154.00		52.55		358.15						(484.60)
T0000002091			(1,779.02)			(17.36)							(1,796.40)
T0000002092	(35,304.87)	(194.84)	(32,411.55)	9,265.99	(12,820.40)	(35,426.95)	(58.87)	61.78	7,492.22	248.05			(99,149.44)
T0000002141						(53,140.00)				62.01			(53,077.99)
T0000002182	(3,007.95)	6,864.87	893.84	(0.57)	10.00	141.75	7,440.69		(7,440.69)	54.00			4,955.94
T0000002222							80.07						80.07
T0000002280			3,835.82	(23.74)	9.72	5.04						471.30	4,298.14
T0000002434	7,480.32	38,059.63	4,706.78	(310.94)	291.31	66.23		15.14	134.60	168.81	15.64		50,627.52
T0000003126	8,834.63	(148.46)	208.37	15,283.85	(1,451.36)	178.16		61.78	282.00				23,248.97
Grand Total	(106,521.05)	45,139.71	(22,942.33)	27,227.66	(17,807.19)	(87,980.41)	7,954.63	144.70	670.27	532.87	15.64	471.30	(153,094.20)

CONFIDENTIAL

PowerPlant Detail

IO	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	Grand Total
D00004530325						7.88							7.88
T0000001664	-		387.68	169.31	226.15	26.22							809.36
T0000001677			235.97	(1.47)	1.07	64.15		(11,330.40)	73.79				(10,956.89)
T0000001821	80.00	(1.34)	(356.82)		(3,378.84)	114.05							(3,540.95)
T0000001822	535.15	(15.74)	4.37	(3.25)	1.33	(8.64)	131.46	6.00	118.31				768.99
T0000001991	(87,465.24)	2,348.96	(2,791.71)	1,717.83	(754.44)	(115.72)							(87,060.32)
T0000002011	(1,224.94)	(1,996.22)	1,154.00		52.55		358.15						(1,656.46)
T0000002091			(1,779.02)			(17.36)							(1,796.38)
T0000002092	(35,454.87)	(207.81)	(32,307.66)	9,263.51	1,570.83	(35,229.20)	(59.03)	61.45	7,452.45	246.73			(84,663.60)
T0000002141						(53,140.00)				62.01			(53,077.99)
T0000002182	(3,837.57)	6,864.87	893.84	(0.57)	10.00	141.75	7,440.69		(7,440.69)	54.00			4,126.32
T0000002222							50,871.20						50,871.20
T0000002280			3,835.82	(23.74)	9.72	5.04						433.21	4,260.05
T0000002434	7,216.37	36,662.59	4,534.12	(299.60)	280.64	63.81		14.58	129.66	162.62	15.06	0.02	48,779.87
T0000003126	8,198.93	(137.77)	193.37	14,184.12	(1,346.91)	165.34		35,210.21	268.02				56,735.31
Grand Total	(111,952.17)	43,517.54	(25,996.04)	25,006.14	(3,325.90)	(87,922.68)	58,742.47	23,961.84	601.54	525.36	15.06	433.23	(76,393.61)

Variance

IO	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	Grand Total
D00004530325	-	-	-	-	-	-	-	-	-	-	-	-	-
T0000001664	(0.00)	-	26.32	(5.03)	(6.71)	(0.78)	-	-	-	-	-	-	13.80
T0000001677	-	-	(20.71)	0.12	(0.09)	(5.65)	-	(11,330.40)	(7.21)	-	-	-	(11,363.94)
T0000001821	(2.11)	0.03	(0.01)	0.01	1.58	(2.63)	-	-	-	-	-	-	(3.13)
T0000001822	(14.52)	0.25	(0.12)	0.08	(0.03)	(0.02)	(3.13)	-	(2.83)	-	-	-	(20.32)
T0000001991	(2,363.36)	(223.13)	(2,975.42)	(1,125.83)	1.53	(115.72)	-	-	-	-	-	-	(6,801.93)
T0000002011	(1,171.86)	-	-	-	-	-	-	-	-	-	-	-	(1,171.86)
T0000002091	-	-	-	-	-	0.02	-	-	-	-	-	-	0.02
T0000002092	(150.00)	(12.97)	103.89	(2.48)	14,391.23	197.75	(0.16)	(0.33)	(39.77)	(1.32)	-	-	14,485.84
T0000002141	-	-	-	-	-	-	-	-	-	-	-	-	-
T0000002182	(829.62)	-	-	-	-	-	-	-	-	-	-	-	(829.62)
T0000002222	-	-	-	-	-	-	50,791.13	-	-	-	-	-	50,791.13
T0000002280	-	-	-	-	-	-	-	-	-	-	-	(38.09)	(38.09)
T0000002434	(263.95)	(1,397.04)	(172.66)	11.34	(10.67)	(2.42)	-	(0.56)	(4.94)	(6.19)	(0.58)	0.02	(1,847.65)
T0000003126	(635.70)	10.69	(15.00)	(1,099.73)	104.45	(12.82)	-	35,148.43	(13.98)	-	-	-	33,486.34
Total	(5,431.12)	(1,622.17)	(3,053.71)	(2,221.52)	14,481.29	57.73	50,787.84	23,817.14	(68.73)	(7.51)	(0.58)	(38.07)	76,700.69

SOURCE *Req # 16*

12-2
T P



Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

S/H 8
BM
4/28/14

Title Trans Rec. Discrepancies Explanation

SAP GL Detail - Including Missing GL													Grand Total
IO	001	002	003	004	005	006	007	008	009	010	011	012	
D00004530325						7.88							7.88
T00000001664	0.00		361.36	174.34	232.86	27.00							795.56
T00000001677			256.68	(1.59)	1.16	69.80			81.00				407.05
T00000001821	82.11	(1.37)	(356.81)	(0.01)	(3,378.42)	118.68							(3,537.82)
T00000001822	549.67	(15.99)	4.49	(3.33)	1.36	(8.62)	134.59	6.00	121.14				789.31
T00000001991	(95,774.07)	2,572.09	183.71	2,843.66	(755.97)								(90,930.58)
T00000002011	(1,224.94)	(1,996.22)	1,154.00		52.55		358.15						(1,656.46)
T00000002091			(1,779.02)			(17.38)							(1,796.40)
T00000002092	(35,304.87)	(194.84)	(32,411.55)	9,265.99	(12,820.40)	(35,426.95)	(58.87)	61.78	7,492.22	248.05			(99,149.44)
T00000002141						(53,140.00)				62.01			(53,077.99)
T00000002182	(3,837.57)	6,864.87	893.84	(0.57)	10.00	141.75	7,440.69		(7,440.69)	54.00			4,126.32
T00000002222							80.07						80.07
T00000002280			3,835.82	(23.74)	9.72	5.04						471.30	4,298.14
T00000002434	7,480.32	38,059.63	4,706.78	(310.94)	291.31	66.23		15.14	134.60	168.81	15.64		50,627.52
T00000003126	8,834.63	(148.46)	208.37	15,283.85	(1,451.36)	178.16		61.78	282.00				23,248.97
Grand Total	(119,194.72)	45,139.71	(22,942.33)	27,227.66	(17,807.19)	(87,980.41)	7,954.63	144.70	670.27	532.87	15.64	471.30	(165,767.87)

CONFIDENTIAL

PowerPlant Detail

IO	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	Grand Total
D00004530325						7.88							7.88
T00000001664	-		387.68	169.31	226.15	26.22							809.36
T00000001677			235.97	(1.47)	1.07	64.15		(11,330.40)	73.79				(10,956.89)
T00000001821	80.00	(1.34)	(356.82)		(3,378.84)	114.05							(3,540.95)
T00000001822	535.15	(15.74)	4.37	(3.25)	1.33	(8.64)	131.46	6.00	118.31				768.99
T00000001991	(87,465.24)	2,348.96	(2,791.71)	1,717.83	(754.44)	(115.72)							(87,060.32)
T00000002011	(1,224.94)	(1,996.22)	1,154.00		52.55		358.15						(1,656.46)
T00000002091			(1,779.02)			(17.36)							(1,796.38)
T00000002092	(35,454.87)	(207.81)	(32,307.66)	9,263.51	1,570.83	(35,229.20)	(59.03)	61.45	7,452.45	246.73			(84,663.60)
T00000002141						(53,140.00)				62.01			(53,077.99)
T00000002182	(3,837.57)	6,864.87	893.84	(0.57)	10.00	141.75	7,440.69		(7,440.69)	54.00			4,126.32
T00000002222							50,871.20						50,871.20
T00000002280			3,835.82	(23.74)	9.72	5.04						433.21	4,260.05
T00000002434	7,216.37	36,662.59	4,534.12	(299.60)	280.64	63.81		14.58	129.66	162.62	15.06	0.02	48,779.87
T00000003126	8,198.93	(137.77)	193.37	14,184.12	(1,346.91)	165.34		35,210.21	268.02				56,735.31
Grand Total	(111,952.17)	43,517.54	(25,996.04)	25,006.14	(3,325.90)	(87,922.68)	58,742.47	23,961.84	601.54	525.36	15.06	433.23	(76,393.61)

Variance

IO	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	Grand Total
D00004530325													
T00000001664	(0.00)	-	26.32	(5.03)	(6.71)	(0.78)							13.80
T00000001677	-	-	(20.71)	0.12	(0.09)	(5.65)		(11,330.40)	(7.21)				(11,363.94)
T00000001821	(2.11)	0.03	(0.01)	0.01	1.58	(2.63)							(3.13)
T00000001822	(14.52)	0.25	(0.12)	0.08	(0.03)	(0.02)	(3.13)		(2.83)				(20.32)
T00000001991	8,308.83	(223.13)	(2,975.42)	(1,125.83)	1.53	(115.72)							3,870.26
T00000002011	(0.00)	-	-	-	-	-							(0.00)
T00000002091	-	-	-	-	-	0.02							0.02
T00000002092	(150.00)	(12.97)	103.89	(2.48)	14,391.23	197.75	(0.16)	(0.33)	(39.77)	(1.32)			14,485.84
T00000002141	-	-	-	-	-	-							-
T00000002182	-	-	-	-	-	-							-
T00000002222	-	-	-	-	-	-	50,791.13						50,791.13
T00000002280	-	-	-	-	-	-						(38.09)	(38.09)
T00000002434	(263.95)	(1,397.04)	(172.66)	11.34	(10.67)	(2.42)	-	(0.56)	(4.94)	(6.19)	(0.58)	0.02	(1,847.55)
T00000003126	(635.70)	10.69	(15.00)	(1,099.73)	104.45	(12.82)	-	35,148.43	(13.98)	-	-	-	33,486.34
Total	7,242.55	(1,622.17)	(3,053.71)	(2,221.52)	14,481.29	57.73	50,787.84	23,817.14	(68.73)	(7.51)	(0.58)	(38.07)	89,374.26

SOURCE Reg #16

76,700.59
17,673.67
12-2
T
P2



Transmissior - Unentionally excluded GL Account 8560030 credits

Order	BusA	Cost Elem.	Cost element name	Document	Per	Year	PartnerOb	Cost element descr.	User Name	BTran	Val in rep. cur.	Doc. Date
T00000001991	A01	8560030	PD Non-Prod OH	18147757	001	2013	639906	Power Delivery Non-Productive OH	FAM0KAY	KZPI	(10,672)	02/01/2013
T00000002011	A01	8560030	PD Non-Prod OH	18147759	001	2013	639905	Power Delivery Non-Productive OH	FAM0KAY	KZPI	(1,172)	02/01/2013
T00000002182	A01	8560030	PD Non-Prod OH	18147767	001	2013	639905	Power Delivery Non-Productive OH	FAM0KAY	KZPI	(830)	02/01/2013

12,674

102

CONFIDENTIAL

Title Trans. Rec. Discrepancies Exploratory

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

5/14/14
4/28/14

SOURCE Reg # 16

12-2
1
P3

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

T00000001677

CWIP - User Defined Query

Title Trans. Rec. Discrepancies Explanation

Set Of Books: GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000001677	Additions	106100 Const Not Clas Aug/2013		Upgrade generator bas	(\$11,330.40)	178.999
T00000001677	Retirements	108300 Removal Cost Aug/2013		Upgrade generator bas	\$11,330.40	-178.999
					\$0.00	.00



CONFIDENTIAL

T00000001991

CWIP - User Defined Query

Set Of Books: GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000001991	Additions	101000 Electric Plant In Jan/2013		Install Spacers for Buni	(\$35,735.40)	0
T00000001991	Retirements	108300 Removal Cost Jan/2013		Install Spacers for Buni	(\$8,308.83)	0
T00000001991	Regulatory WIP	101030 Plant In Serv A Jan/2013		Install Spacers for Buni	(\$10,167.55)	0
					(\$105,212.78)	.00

Save Query

Flex Names

Cancel

< Back

Next >

Go ...

SOURCE Reg #16

12-2
1 PF

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-El, ACN 14-007-4-1
 TYE 2013

5/14/14
 BMM
 4/28/14

CWIP - User Defined Query

Title Trans. R.C. Discrepancies Explanation

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000001991	Additions	101000 Electric Plant Tr Mar/2013		Install Spacers for Buni	(\$4,884.26)	-397.153
T00000001991	Retirements	108300 Removal Cost Mar/2013		Install Spacers for Buni	\$2,975.42	60.153
T00000001991	Expense/Revenue	571000 MTCE OH LINE Mar/2013		Install Spacers for Buni	\$2,092.55	337
					\$183.71	.00



CONFIDENTIAL

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

CWIP - User Defined Query

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000001991	Additions	101000 Electric Plant Tr Apr/2013		Install Spacers for Buni	\$2,261.76	-252.485
T00000001991	Retirements	108300 Removal Cost Apr/2013		Install Spacers for Buni	\$1,125.83	0.485
T00000001991	Regulatory WIP	101030 Plant In Serv A Apr/2013		Install Spacers for Buni	(\$10.87)	0
T00000001991	Expense/Revenue	571000 MTCE OH LINE Apr/2013		Install Spacers for Buni	(\$531.78)	-14
					\$2,844.94	-266.00

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

SOURCE Reg. #116

12-2 ps
 1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

S/H
Bm
4/28/14

T00000002011

CWIP - User Defined Query

Title Trans. Rec. Discrepancies Explorations

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000002011	Additions	106100 Const Not Clas Jan/2013		Add DFR monitoring po	(\$1,076.85)	282.5
T00000002011	Regulatory WIP	106130 CNC - Avoided Jan/2013		Add DFR monitoring po	(\$97.63)	0
					(\$1,174.48)	282.50



CONFIDENTIAL

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

T00000002092

CWIP - User Defined Query

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000002092	Jobbing	2699999 SAP ACCRUA May/2013		Install Sohm Series Ind	\$0.00	0
T00000002092	Additions	106100 Const Not Clas May/2013		Install Sohm Series Ind	\$1,570.83	6
T00000002092	Retirements	108400 Salvage May/2013		Install Sohm Series Ind	(\$14,400.00)	-12
T00000002092	Retirements	108300 Removal Cost May/2013		Install Sohm Series Ind	\$8.77	0
					(\$12,820.40)	-6.00

14,391.23
P2

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

SOURCE Ray #16

12-2
1 pb



Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

T00000002222

CWIP - User Defined Query

Title Trans. Rec. Discrepancies Explanation

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000002222	Jobbing	2699999 SAP ACCRUA Jul/2013		Mid-Stl #3 230kV: Inst	\$0.00	0
T00000002222	Additions	101000 Electric Plant Tr Jul/2013		Mid-Stl #3 230kV: Inst	\$51,529.71	-46.822
T00000002222	Retirements	108300 Removal Cost Jul/2013		Mid-Stl #3 230kV: Inst	(\$50,791.13)	46.822
T00000002222	Retirements	101000 Electric Plant Tr Jul/2013		Mid-Stl #3 230kV: Inst	\$126,864.20	18670
T00000002222	Expense/Revenue	5203000-PAYROLL EXP Jul/2013		Mid-Stl #3 230kV: Inst	(\$10.54)	0
T00000002222	Expense/Revenue	5400700-FREIGHT: Ex Jul/2013		Mid-Stl #3 230kV: Inst	(\$1.87)	0
T00000002222	Expense/Revenue	5750700-OUTSIDE SEF Jul/2013		Mid-Stl #3 230kV: Inst	(\$415.06)	0
T00000002222	Expense/Revenue	5201000-PAYROLL EXP Jul/2013		Mid-Stl #3 230kV: Inst	(\$0.08)	0
T00000002222	Expense/Revenue	5205000-PAYROLL EXP Jul/2013		Mid-Stl #3 230kV: Inst	(\$0.15)	0
T00000002222	Expense/Revenue	5207000-PAYROLL EXP Jul/2013		Mid-Stl #3 230kV: Inst	(\$3.54)	0
T00000002222	Expense/Revenue	5400100-MATERIALS \$ Jul/2013		Mid-Stl #3 230kV: Inst	(\$172.59)	0
T00000002222	Expense/Revenue	5400150-MATERIALS \$ Jul/2013		Mid-Stl #3 230kV: Inst	(\$18.33)	0
T00000002222	Expense/Revenue	5401700-VEHICLE: Util Jul/2013		Mid-Stl #3 230kV: Inst	(\$0.02)	0
T00000002222	Expense/Revenue	5401740-VEHICLE: Res Jul/2013		Mid-Stl #3 230kV: Inst	(\$11.10)	0
T00000002222	Expense/Revenue	5600700-BUSINESS TR Jul/2013		Mid-Stl #3 230kV: Inst	(\$0.01)	0
T00000002222	Expense/Revenue	5751300-OUTSIDE SVC Jul/2013		Mid-Stl #3 230kV: Inst	(\$25.21)	0

\$126,944.27 18,670.00

CONFIDENTIAL

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

T00000002434

CWIP - User Defined Query

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000002434	Jobbing	2699999 SAP ACCRUA Feb/2013		REPLACE COOLERS AN	\$0.00	0
T00000002434	Additions	105100 Const Not Clas Feb/2013		REPLACE COOLERS AN	\$36,662.59	16.853
T00000002434	Retirements	108300 Removal Cost Feb/2013		REPLACE COOLERS AN	(\$1,397.04)	0.642
					\$38,059.63	17.50

SOURCE Req # 16

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

12-2
1 p7



Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

T00000003126

CWIP - User Defined Query

Title Trans Rec Discrepancies Explanation

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000003126	Jobbing	2699999 SAP ACCRUA Apr/2013		Purchase New Spare 1	\$0.00	0
T00000003126	Additions	101000 Electric Plant Tr Apr/2013		Purchase New Spare 1	\$14,184.12	0
T00000003126	Retirements	108300 Removal Cost Apr/2013		Purchase New Spare 1	\$1,099.73	0
					\$15,283.85	.00

CONFIDENTIAL

Saved Query

Flex Names

Cancel

< Back

Next >

Go ...

CWIP - User Defined Query

Set Of Books GAAP Financial

Work Order Number	Expenditure Type	Gl Account	Charge Mo Yr	Work Order Description	Amount	Quantity
T00000003126	Jobbing	2699999 SAP ACCRUA Aug/2013		Purchase New Spare 1	\$0.00	0
T00000003126	Additions	101000 Electric Plant Tr Aug/2013		Purchase New Spare 1	\$35,210.21	-23795.571
T00000003126	Retirements	108300 Removal Cost Aug/2013		Purchase New Spare 1	(\$35,148.43)	23796.571
					\$61.78	1.00

SOURCE Reg #16

12-2
1 p8

FPL - Uprate
Trans by Cost Element
TYE 12/31/2013

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

Title Trans Per G/L Except

Sum of Val.in rep.cur.	Cost Elem.	Cost element name	Per	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
	4912521	Rev Enhance Pgm						(2,000)								(2,000)
	5271000	P/R: DP - Barg Varbl	(66,722)													(66,722)
	5272000	P/R: DP - Non Exempt	(2,487)													(2,487)
	5273000	P/R: DP - Exempt	(7,272)													(7,272)
	5274000	P/R: DP - Barg Fixed	(12,408)													(12,408)
	5310000	Employee Welfare			45											45
	5400100	Matrls & Supp - Gen	157	429												586
	5400101	M & S Gen-FPL Stores	(52,216)	(2,075)	(10,097)	166	(3,510)	6	(74)	5	42					(67,754)
	5400201	Consumbls-FPL Stores	(2,061)		(2,493)	(485)	(54)	(23)								(5,116)
	5400400	Site Tool & Equip Exp				440										440
	5400401	Tool & Equip-FPL Store	(332)	(2,500)												(2,832)
	5400700	Freight: Excl Fuel		7,777												7,777
	5400999	Retire WIP - Salvage					(14,400)									(14,400)
	5401700	Veh: Utilization	8,017				17		73						68	8,175
	5440100	RentExp-NonFac				11,526			6,634		0					18,160
	5500500	Utl-Cellular & Pager		480												480
	5500800	Util-General	46				1,273									1,319
	5600000	Bus Trav-Lodging	621													621
	5600100	Meals & Ent - 50%	299			5	6									311
	5600500	Bus Trav-Misc Exp	133			7	14	7								161
	5600700	Bus Trav-Occa Use	1,754	440	368	203	73	61								2,898
	5620000	Lic Perm Fee-FedSt			1,154											1,154
	5750300	Out Serv-Engineer	406	32,929	475		54	397	149	14	591					35,014
		Out ServEngineer										444	14			458
	5750320	Out ServConstruct										81				81
	5750450	Out Serv-Info Tech								110						110
	5750700	Out Serv-Othr	28,786	(165,786)	151,353	143	143									14,639
	5751000	Out Serv-Bldg Svcs		166,000	(166,000)											0
	5751500	Cont Man Labor				13,348	589									13,937
	5752000	Contr Retention Exp						(88,679)								(88,679)
	5760300	Office Supplies		225												225
	5992011	PP-Materials & Sup							74	(5)	(42)					27
	5992024	PP-Rent						(6,634)			0					(6,634)
	5992039	PP-Outside Svcs - E						(149)	(14)	(591)						(753)
		PPOutside Svcs E									444	14				458
	5992041	PPOutside Svcs C									81					81
	5992043	PP-Outside Svcs - I								(110)						(110)
	5992140	PP-Vehicle Expense							(73)							(73)

PBC SOURCE DR#

12-3-11

S/11/11

S/11/11

Sum of Val.in rep.cur.		Per												
Cost Elem.	Cost element name	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
5992140	PPVehicle Expense												68	68
5992200	PP-FPL Exempt St							(183)						(183)
	PPFPL Exempt St												300	300
5992209	PP-FPL P/R Tax OH							(14)					24	(14)
	PPFPL P/R Tax OH													24
5992210	PP-FPL Fund Welfare							(28)						(28)
	PPFPL Fund Welfare												36	36
5992211	PP-FPL Unfd Svc Cost							(11)						(11)
	PPFPL Unfd Svc Cost												17	17
5992213	PP-Stores Overhead							6	(0)	(3)				2
5992218	PP-Perf Incent OH							(25)						(25)
	PPPerf Incent OH												51	51
5992220	PP-BU - Workers Comp							(1)					2	(1)
	PPBU Workers Comp													2
5992221	PP-TS / Sm Tools							1	(0)	(1)				0
5992222	PP-Supv Eng&Cap Supp							(934)	(16)	(33)				(983)
	PPSupv Eng&Cap Supp										62	2		64
5992257	PP-FPL Unfd Ben Cost							16						16
	PPFPL Unfd Ben Cost												26	26
5993000	PP-Supv Eng&Cap Sup	2,014	4,018	1,510	1,219	54	155	934	16	33				9,953
	PPSupv Eng&Cap Sup										62	2		64
5993010	PP-IM Cap Support	224	479	166	175	(4)	(12)							1,027
8030220	BU - Workers Comp	(442)	16	9	2	2	1	1						(411)
	BU Workers Comp												2	2
8030908	Trans Small Tools					(82)	(0)	(1)	0	1				(83)
8260000	FPL Exempt ST	7,024	1,846	580	142	95	86	183					300	10,256
8260010	FPL N-Exempt ST	100	559	953	260	193								2,065
8260020	FPL Bargain Var. ST	4,812												4,812
8260030	FPL Bargain Fixed ST	308												308
8260040	FPL Exempt OT	1,183	0			0								1,183
8260060	FPL Bargain Var. OT	3,084												3,084
8260070	FPL Bargain Fixed OT	480												480
8260080	FPL Other Labor	199												199
8560000	Payroll Tax OH	(5,731)	180	109	29	20	7	14					24	(5,348)
8560010	FPL Funded Welfare	(12,841)	366	233	61	44	13	28					36	(12,060)
8560020	FPL Unf Service Cost	(5,223)	149	95	25	18	5	11					17	(4,902)
8560025	FPL Unf Benefit Cost	7,298	(208)	(133)	(35)	(25)	(7)	(16)					26	6,901
8560040	Stores OH - Pwr Sys	(5,701)	(478)	(1,314)	(29)	(325)	(2)	(6)	0	3				(7,851)
8560090	Perform Incent OH	(33)	249	78	19	13	12	25					51	413
Grand Total		(106,521)	45,140	(22,942)	27,228	(17,807)	(87,980)	0	0	0	1,174	31	1,047	(160,631)
	Per Filing	(92,528)	0	0	0	0	0	0	0	0	0	0	0	(92,528)
	Difference	(13,993)	45,140	(22,942)	27,228	(17,807)	(87,980)	0	0	0	1,174	31	1,047	(68,103)

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Trans Per G/L Except

CONFIDENTIAL

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FPL - Uprate
CWIP by Cost Element
TYE 12/31/2013

Title CWIP Per G/L Except

Sum of Value in Rep Cur	Per	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
Cost Element	Cost Element Description	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
4912521	OTHER BASE REVS: Revenue Enhance Program	(183,573)	(19,441)	(558,549)	(384,970)	(40,556)	(6,080)	(47,529)	(304,787)	(155,116)	1,702,194	1,084,149	122,825	1,208,566
5250000	PAYROLL EXPENSE: Other Earnings	33,282	23,031	24,983	54,729	23,185	21,284	21,049	27,824	(14,262)	14,716	14,423	14,423	258,666
5250300	PAYROLL EXPENSE: Vacation Buy Credits												(3,204)	(3,204)
5271000	PAYROLL EXPENSE: DP - Barg Variable	(456)												(456)
5272000	PAYROLL EXPENSE: DP - Non Exempt	(9,022)												(9,022)
5273000	PAYROLL EXPENSE: DP - Exempt	(66,240)				448								(65,792)
5274000	PAYROLL EXPENSE: DP - Barg Fixed	(53,235)		(1,449)										(54,684)
5276000	PAYROLL EXPENSE: DP - Non Exempt: OT	138					(350)							(212)
5277000	PAYROLL EXPENSE: DP - Exempt: OT			(4,586)			(9,186)							(13,772)
5278000	PAYROLL EXPENSE: DP - Barg Fixed: OT			(5,896)			(43,325)							(49,221)
5279000	PAYROLL EXPENSE: DP - FPL Other Earnings			(62)			(3,034)						46,700	43,605
5310000	EMPLOYEE WELFARE	419		329	89	196	717		104	17				1,870
5320000	RELOCATION	19,634												19,634
5340000	EDUCATION AND TRAINING		850											850
5400100	MATERIALS & SUPPLIES: General	5,621,515	(1,249,759)	3,329,898	737,621	0	0	(0)	1,253	(1,253)	0	0	0	8,439,274
5400102	M&S: General-FPL PGD & Nuclear Stores OH												48	48
5400103	MATERIALS & SUPPLIES: General-No Stores				(219,625)	2,710,016	2,714,439	(2,159,867)	864,105	681,247	(1,209,878)	(68,301)	586,998	3,899,135
5400400	SITE TOOL & EQUIPMENT EXPENSE			2,356	4,344	(6,700)	(6,700)				78,501	97,412	(175,913)	(6,700)
5400500	UNIFORMS					348	241	59						647
5400601	SAFETY EQUIPMENT - FPL Stores	29												29
5400700	FREIGHT: Excluding Fuel	94,009	54,494	17,118	21,078	46,328	3,709	6,251	4,278	5,389		13,406	597	266,656
5400800	STRUCTURES & IMPROVEMENTS								30					30
5401000	CHEMICALS			12,640	3,891									16,531
5401001	CHEMICALS - FPL T & D Stores	3,631		(3,631)										0
5401100	OILS & LUBRICANTS		237,464	49,593										287,057
5401200	OPERATING GASES								32,145					32,145
5401600	DEMINERALIZED WATER	16,845	19,156											36,002
5401700	VEHICLE: Utilization Charges	1,357	1,869	2,151	4,700	231								10,309
5401710	VEHICLE: Fuel	362	75											437
5401720	VEHICLE: Maintenance			426										426
5401730	VEHICLE: Other Expenses				439									439
5401740	VEHICLE: Rentals Excluding Automobiles			0			1,838							1,838
5402000	HAZARDOUS WASTE DISPOSAL	151,275	169,309	286,083	178,743	155,897	9,144	42,088	47,648	328,439	188,566	32,956	(49,708)	1,540,440
5402100	NON-HAZARDOUS WASTE DISPOSAL	4,186	2,013	822	2,144		6,559		6,855					22,578
5402300	ENVIRONMENTAL SERVICES							304						304
5410000	TELECOMMUNICATIONS: Leased Telephone Lin			334	334		654							1,322
5410110	TELECOM EQUIPMENT MAINTENANCE	36,588												36,588
5420950	CREDITS & APPLIED CHGS: CIAC 100% Recove		(1,593)											(1,593)
5421100	CREDITS & APPLIED CHGS: Non Cash Salvage			(239,269)	239,269									0
5421150	CREDITS & APPLIED CHGS: Proceeds from Sa			(239,269)				(34,725)			(2,079,455)	(1,364,037)	(493,223)	(4,210,708)
5440000	RENT EXPENSE: Facility	38,032		11,972			936							62,912
5440100	RENT EXPENSE: Non Facility	489,889	544,409	432,650	127,923	469,693	142,380	1,139,898	90,650	4,646	39,136	76,114	138,094	3,695,482
5450000	INSURANCE EXPENSE: Property			142,501	10,545	80,962		6,072						240,080
5450201	INSURANCE EXPENSE: Contractor Wrap up	463,999	268,636	(308,838)	7,368		74,041							505,206
5500500	CELLULAR TELEPHONE AND PAGERS	1,552	1,594	1,799	2,199	1,131	785	884	942	995	412	447	560	13,301
5500600	UTILITIES: Telephone	7,296	1,028	14	46	23	20	23	655	353	738	67	428	10,690
5500800	UTILITIES: General	39,686	47,885	(0)		44,481	47,319	25,776	0					205,146
5600000	BUSINESS TRAVEL: Lodging	41,981	32,710	19,185	24,348	25,531	7,928	6,423	791	6,734	4,640	9,507	7,471	187,250
5600100	Meals & Entertainment - 50%	5,299	6,688	8,991	4,240	2,633	2,688	1,231	1,715	1,690	1,368	2,198	1,867	40,608
5600110	Meals & Entertainment - 100%	10,219	433	18,810	2,297	188	68	26	34	34	(17,052)	26		15,084

CONFIDENTIAL

Sum of Value in Rep Cur		Per												Grand Total
Cost Element	Cost Element Description	1	2	3	4	5	6	7	8	9	10	11	12	
5600200	BUSINESS TRAVEL: Air	1,438	726	387		2,952	2,137					832		8,473
5600300	BUSINESS TRAVEL: Car Rental	3,200	1,465	1,451		2,348	1,593	619	932	1,079	1,099	1,293	2,766	17,784
5600400	Per Diem-Meals ONLY	99,344	85,448	85,770	50,926	41,125	17,321	3,240						383,174
5600500	BUSINESS TRAVEL: Misc Expenses	660	598	392	862	785	428	64	246	82	102	175	334	4,730
5600700	BUSINESS TRAVEL: Occasional Use Mileage	4,961	3,485	4,739	2,400	1,649	2,106	925	918	728	88	44	234	22,777
5610300	DUES & SUBSCRIPTIONS: Civic Organization		130	175										305
5620000	LICENSES PERMITS & FEES: Federal State	68,786	(244,316)		27,811	46,468			104,531	(19,454)				(16,155)
5620100	LICENSES PERMITS & FEES: Local County	505											484	989
5750000	OUTSIDE SERVICES: Security	580,244	359,766	457,026	(995)	38,593	22,883	2,964	9,727	633	9			1,470,849
5750200	OUTSIDE SERVICES: Accounting & Tax			4,920										4,920
5750300	OUTSIDE SERVICES: Engineering	459,819	238,688	426,030	414,907	470,876	444,850		45,142			151,800	18,975	2,671,088
5750310	OUTSIDE SERVICES: Equipment/Materials	333,150	5,323,378	1,011,423	5,701,832	714,075	1,426,235	2,896,955	324,639		153,184	(31,634)	4,430	17,857,668
5750320	OUTSIDE SERVICES: Construction	(2,402,170)	(5,023,926)	(910,281)	(4,814,583)	2,964	(68,221)	0	364	(255,990)	(11,321)			(13,483,163)
5750400	OUTSIDE SERVICES: General Business Consu			24,967	16,380			0						41,348
5750450	OUTSIDE SERVICES: Information Technology	35,466	24,186	34,451	21,560	23,705	11,994	54,484	11,704			10,374	3,770	231,695
5750500	OUTSIDE SERVICES: Temporary Labor	7,133,217	7,502,197	8,407,262	4,856,191	4,709,056	2,931,367	69,722	3,240		(10,865)			35,601,387
5750550	OUTSIDE SERVICES: Contractor Straight Ti						495,182	1,503,448	1,379,100	1,055,355	1,282,668	882,793	465,123	7,063,669
5750560	OUTSIDE SERVICES: Contractor Other Labor						56,923	228,515	280,880	169,480	248,530	178,128	51,931	1,214,387
5750570	OUTSIDE SERVICES: Contractor Non Labor E							143,711	393,513	19,281	362,226	137,052	78,204	1,133,898
5750600	OUTSIDE SERVICES: Sampling & Testing			325	326									651
	OUTSIDE SERVICES: Sampling & Testing					381	464	318	294			40		1,498
5750700	OUTSIDE SERVICES: Other	50,118,912	35,475,437	27,438,799	(1,353,132)	1,142,630	623,123	(636,115)	2,113,979	(1,295,271)	3,241,906	1,250,725	211,965	118,332,956
5751500	OUTSIDE SVCS: Contractor Manual Labor Co	721,310	(39,879)	639,032	202,077	297,843	233,683			166,892	144,600			2,365,558
5751600	OUTSIDE SVCS: Contractor Non-Manual Labo		20,208	21,729	13,743		33,352		20,415					109,447
5752000	OUTSIDE SVCS: Contractor Retention Expen									0				0
5760110	COMPUTER EQUIPMENT PURCHASES	25				137							(162)	0
5760220	SOFTWARE PURCHASES			201				2,548	(1,944)				(805)	(0)
5760300	OFFICE SUPPLIES	5,383	12,172	1,028	824	3,209	436	21	74			520	102	23,769
5760350	FORMS & DUPLICATING					963								963
5760400	POSTAGE					59	0			0		12		71
6660000	AFUDC: Equity										364			364
6660020	AFUDC: Avoided Allow Other Funds - Const										(358)			(358)
6703000	AFUDC: Debt										169			169
6703010	AFUDC: Avoided Allow Borrowed Funds - Co										(166)			(166)
8030200	FPL Exempt ST											1	1	2
8030201	FPL N-Exempt ST											0	0	1
8030220	BU - Workers Compensation	6,578	4,618	5,721	5,601	4,221	982	827	936	573	487	504	542	31,590
8030902	FPL Vacation Buy Credits											(302)	(302)	(603)
8030907	Stores OH: Yr-End Assessment - Nuclear												(1)	(1)
8110006	Corporate Payroll		112	961	7,098	100	585	330	13	98	155	50	38	9,541
8110028	Meals			142	700							318		1,159
8110029	Travel			360	6,549		21					1,060		7,990
8110059	FPLE Payroll		202	117	166	192	1,120	633	26	187	297	96	72	3,107
8110071	Seabrook P/R				4,812					81	407			5,300
8110072	Seabrook P/R Overtime			1,255	5,468						234			6,957
8110073	Benefits - FPLE		23	14	17	24	134	78	3	23	40	12	9	376
8110079	Benefits - Seabrook				1,344					24	121			1,490
8110080	Payroll Taxes - FPLE		13	6	15	11	65	36	1	10	14	5	3	181
8110086	Payroll Taxes - Seabrook			98	761					5	41			905
8260000	FPL Exempt ST	368,989	306,400	343,039	326,372	293,639	202,433	197,001	189,395	110,624	107,273	97,892	95,762	2,638,818
8260010	FPL N-Exempt ST	87,690	63,860	47,980	23,057	10,316	7,919	8,691	6,469	5,700	6,312	5,850	6,129	279,974
8260020	FPL Bargaining Variable ST	760	456		289									1,505
8260030	FPL Bargaining Fixed ST	245,754	209,618	205,928	154,595	70,836	8,196							894,928
8260040	FPL Exempt OT	619,483	369,221	565,851	427,214	293,842	75,418	29,602	48,089	36,725	51,597	35,282	20,400	2,572,725

CONFIDENTIAL

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EL ACN 14-007-4-1
TYE 2013

Title CURP Per GLE Exempt

FPL - Uprate
O&M by Cost Elements
TYE 12/31/2013

CONFIDENTIAL

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title G3M Per G/L Exempt

Sum of Value in Rep Cur		Per												Grand Total
Cost Element	Cost Element Description	1	2	3	4	5	6	7	8	9	10	11	12	
4912521	OTHER BASE REVS: Revenue Enhance Program	(650)	(740)	(2,925)		(3,375)				(251)	(640)	(3,616)		(12,197)
5270700	PAYROLL EXPENSE: DP - No Overheads Appl	(120)			(5)	0	0							(124)
5271000	PAYROLL EXPENSE: DP - Barg Variable					0	0							0
5273000	PAYROLL EXPENSE: DP - Exempt		(2,148)		5									(2,143)
5274000	PAYROLL EXPENSE: DP - Barg Fixed		(1,127)		319,797									318,670
5275000	PAYROLL EXPENSE: DP - Barg Variable: OT			746,981						(2,391)	33,221			777,811
5276000	PAYROLL EXPENSE: DP - Non Exempt: OT				4,403	0	350							4,753
5277000	PAYROLL EXPENSE: DP - Exempt: OT				63,941	0	9,186							73,127
5278000	PAYROLL EXPENSE: DP - Barg Fixed: OT					0	43,325	17,780						61,105
5279000	PAYROLL EXPENSE: DP - FPL Other Earnings				15,897	0	3,034							18,931
5400100	MATERIALS & SUPPLIES: General	7,676	76,466	623,656	210,139	0	(0)	(0)	(0)	0	(0)			917,938
5400103	MATERIALS & SUPPLIES: General-No Stores					385,721	304,969	(12,252)	525,610	1,194,125	547,567	(14,304)	819	2,932,256
5400400	SITE TOOL & EQUIPMENT EXPENSE	5,370	1,996	1,186		(15,071)	5,800	4,347		360		1,793		5,781
5400700	FREIGHT: Excluding Fuel	138		7,979	1,268	19,552		380			816			30,133
5401000	CHEMICALS						17,780	(17,780)						0
5401100	OILS & LUBRICANTS				1,163									1,163
5401600	DEMINERALIZED WATER							15,120						15,120
5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost			1							(488)	(9,054)		(9,540)
5440100	RENT EXPENSE: Non Facility	116	208				6,735							7,059
5500500	CELLULAR TELEPHONE AND PAGERS					85	19	23						127
5500800	UTILITIES: General				8,198									8,198
5600000	BUSINESS TRAVEL: Lodging				524	316	172							1,013
5600100	Meals & Entertainment - 50%				2,637	23	88		10					2,759
5600200	BUSINESS TRAVEL: Air					1,268								1,268
5600300	BUSINESS TRAVEL: Car Rental					284								284
5600400	Per Diem-Meals ONLY										3,190	1,320		4,510
5600500	BUSINESS TRAVEL: Misc Expenses						25		18					44
5600700	BUSINESS TRAVEL: Occasional Use Mileage				673		397		136					1,205
5750300	OUTSIDE SERVICES: Engineering				24,323	307,507	224,277	19,314	39,923	4,659		61,034	127,229	808,266
5750310	OUTSIDE SERVICES: Equipment/Materials	0	198,506									124,600	11,422	334,528
5750320	OUTSIDE SERVICES: Construction	720	0	0	0	(25)	0	0	0	(720)				(25)
5750450	OUTSIDE SERVICES: Information Technology		55			165								220
5750500	OUTSIDE SERVICES: Temporary Labor	8,898		5,760	35,088									49,746
5750550	OUTSIDE SERVICES: Contractor Straight TI											43,756	17,618	61,374
5750560	OUTSIDE SERVICES: Contractor Other Labor											1,474		1,474
5750700	OUTSIDE SERVICES: Other	120,414	826,576	1,735,087	203,545	249,369	(565,523)	282,945	(7,895)	151,348	96,815	54,181	167,788	3,314,650
5751500	OUTSIDE SVCS: Contractor Manual Labor Co	36		671,065	(15,221)	(204,890)	(218,903)			31,326	322,516	3,808	20,371	610,107
5760110	COMPUTER EQUIPMENT PURCHASES	7,571	229	541	685	1,022		85					162	10,294
5760200	SOFTWARE EXPENSE	2,772	281	26,348	26,446	1,325		1,069			4,560	0		62,801
5760210	SOFTWARE MAINTENANCE			8,239		8,239								16,478
5760220	SOFTWARE PURCHASES	18,089	1,392	(18,430)	1,769	811		549	4,047	201	3,927		805	13,160
5760300	OFFICE SUPPLIES				35	562								597
5760500	OFFICE FURNITURE AND EQUIPMENT	1,864												1,864
8030220	BU - Workers Compensation	0	(0)					67	15	(8)	95	13		182
8260000	FPL Exempt ST							3,722	3,022					6,743

Sum of Value in Rep Cur		Per												
Cost Element	Cost Element Description	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
8260010	FPL N-Exempt ST					253	227	840						1,067
8260020	FPL Bargaining Variable ST													253
8260030	FPL Bargaining Fixed ST	224			0						3,147	1,933		5,304
8260040	FPL Exempt OT	322			486	84,855	237		1,981					87,880
8260050	FPL N-Exempt OT					13,284	547							13,831
8260070	FPL Bargaining Fixed OT	2			3,777	8,812					5,262	2,259		20,111
8260080	FPL Other Labor				76	1,288	69				356	175		1,965
8560000	Payroll Tax OH	3	(6)		78,449	7,364	8,944	344	367	(162)	2,851	297		98,451
8560010	FPL Funded Welfare	7	(13)		175,845	16,507	20,049	694	761	(364)	5,017	522		219,027
8560020	FPL Unfunded Service Cost	3	(5)		71,517	6,713	8,154	282	310	(148)	2,439	254		89,519
8560025	FPL Unfunded Benefits Cost	(4)	7		(99,938)	(9,381)	(11,395)	(395)	(433)	207	(3,674)	(382)		(125,388)
8560090	Performance Incentives Overhead							501	407					908
Grand Total		173,450	1,101,679	3,805,489	1,135,520	882,582	(141,435)	317,636	568,279	1,378,182	1,026,978	270,062	346,213	10,864,634
	Per Filing	173,450	1,101,679	3,805,488	1,135,520	882,329	(141,435)	317,636	568,279	1,378,182	1,027,466	279,116	346,213	10,873,922
	Difference	0	0	1	0	253	0	0	0	0	(488)	(9,054)	0	(9,288)



CONFIDENTIAL

SOURCE D2#1

Title O3M Per G/L Exempt

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El. ACN-14-007-4-1
TYE 2013

5/14

[illegible]

Title Plant Split Summary

5/14/14

SOURCE Page # 12

CONFIDENTIAL

$$\frac{15}{13}$$

FPL
Reconciliation of Post in Service Unit 4-27 to Power Plant
TYE 12/31/2013
B Maitre

work_order_number	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total
P00000000767	10,030,250.07	6,503,748.35	2,207,150.40	4,834,179.77	(814,209.12)	5,218,585.48	1,825,838.34	1,240,913.17	31,046,456.46
P00000117417		292,250.96							292,250.96
P00000001479								374.17	374.17
WO Total	10,030,250.07	6,795,999.31	2,207,150.40	4,834,179.77	(814,209.12)	5,218,585.48	1,825,838.34	1,241,287.34	31,339,081.59
Contractor Charge Adj.					5,262,054.90				5,262,054.90
Salvage Adjustment						(1,283,239.70)	(663,551.43)		(1,946,791.13)
Emp Time Adj	(1,122.48)	(3,579.94)	(5,560.56)	(8,340.84)	(5,560.56)	(7,680.48)	(7,680.48)	(7,680.48)	(47,205.82)
Adj Total	(1,122.48)	(3,579.94)	(5,560.56)	(8,340.84)	5,256,494.34	(1,290,920.18)	(671,231.91)	(7,680.48)	3,268,057.95
Total with Adj.	10,029,127.59	6,792,419.37	2,201,589.84	4,825,838.93	4,442,285.22	3,927,665.30	1,154,606.43	1,233,606.86	34,607,139.54

15-2/2
15-2/2-1p5

CONFIDENTIAL

SOURCE 15-2/2-1 p6 3/10/12

Title Reconciliation of Unit 4 Post in Service
Cost to the Books

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt 140009-El, ACN 14-007-4-1
TYE 2013

6/1/14
5/10/14
5/14/14

15-2
2-1
1



CONFIDENTIAL

Contractor Change Adjustment

Florida Power & Light Company
2013 Base Rate Revenue Requirement
To be recovered through the RGRRC
St. Lucie & Turkey Point Uprate Project

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Description Nuclear - Turkey Point Extended Power Uprate Unit 4 Cycle 27

Appendix B

Title Per Diem PIN#4 Adj.

Line No.	Internal Order #	Plant Account	Detail	Incremental Plant	Non-Incremental Plant	Total	Depreciation Rate (Annual)	Pre-Tax Rate of Return (Annual)	In-Service Amount Reconciliation to T-3
1	Enter Work Order Number	321 Structures & Improvements		(194,696.03)		(194,696.03)	1.80%	✓	Total Co. In-Service Participants (c)
2	P0000000767	322 Reactor Plant Equipment		(1,328,668.66)		(1,328,668.66)	2.00%	✓	Total Co. Net of Participants
3	P00000001479	323 Turbogenerator Units		(3,736,696.01)		(3,736,696.01)	2.40%	✓	Jurisdictional Factor
4									Jurisdictional Factor
5									Jurisdictional Factor
6									Jurisdictional Factor
7									Jurisdictional Factor
8	In-Service Date								Jurisdictional Factor
9	201304								Jurisdictional Factor
10									Jurisdictional Factor
11									Jurisdictional Factor
12									Jurisdictional Factor
13									Jurisdictional Factor
14									Jurisdictional Factor
15									Jurisdictional Factor
16									Jurisdictional Factor
17									Jurisdictional Factor
18									Jurisdictional Factor
19									Jurisdictional Factor
20									Jurisdictional Factor
21									Jurisdictional Factor
22									Jurisdictional Factor
23									Jurisdictional Factor
24									Jurisdictional Factor
25									Jurisdictional Factor
26									Jurisdictional Factor
27									Jurisdictional Factor
28									Jurisdictional Factor
29									Jurisdictional Factor
30									Jurisdictional Factor
31									Jurisdictional Factor
32									Jurisdictional Factor
33									Jurisdictional Factor
34									Jurisdictional Factor
35									Jurisdictional Factor
36									Jurisdictional Factor
37									Jurisdictional Factor
38									Jurisdictional Factor
39									Jurisdictional Factor
40									Jurisdictional Factor
41									Jurisdictional Factor
42									Jurisdictional Factor
43									Jurisdictional Factor
44									Jurisdictional Factor
45									Jurisdictional Factor
46									Jurisdictional Factor
47									Jurisdictional Factor
48									Jurisdictional Factor
49									Jurisdictional Factor
50									Jurisdictional Factor
51									Jurisdictional Factor
52									Jurisdictional Factor
53									Jurisdictional Factor
54									Jurisdictional Factor
55									Jurisdictional Factor
56									Jurisdictional Factor
57									Jurisdictional Factor
58									Jurisdictional Factor
59									Jurisdictional Factor
60									Jurisdictional Factor
61									Jurisdictional Factor
62									Jurisdictional Factor
63									Jurisdictional Factor
64									Jurisdictional Factor
65									Jurisdictional Factor
66									Jurisdictional Factor
67									Jurisdictional Factor
68									Jurisdictional Factor
69									Jurisdictional Factor
70									Jurisdictional Factor
71									Jurisdictional Factor
72									Jurisdictional Factor
73									Jurisdictional Factor
74									Jurisdictional Factor
75									Jurisdictional Factor

*Totals may not add due to rounding

Total Jurisdictional Revenue Requirement

Page 1 of 2

✓ = Agrees to WP 15-2/1 ps

SOURCE Reg #12

15-2/1

Florida Power & Light Company
2013 Base Rate Revenue Requirement
To be recovered through the NCRC
St. Lucia & Turkey Point Upgrade Project

Description

Nuclear - Turkey Point Extended Power Upgrade Unit 4 Cycle 27

Appendix B

Notes:

- (b) Base rate revenue requirements to be recovered through the NRCR are those related to plant being placed into commercial service (including associated Post-In-Service costs) through the end of 2013.
- (c) Revenue requirement calculations for Post-In-Service Plant are based on the assumption that the plant is placed into service on the 15th of the month.
- (d) The Participant shows for St. Lucie Unit, Florida United Generation a 0.3889% and for Florida Multiunit Power Agency is 0.8204%.
- (e) Adjustments for non-incremental and non-incremental benefit credits and non-cash surrogates, net of participants. These adjustments are necessary to present the expenditures on a cash basis in order to calculate carrying charges on T-3 in compliance with the Commission's practice regarding AFUDC.
- (f) For purposes of calculating carrying charges in NFR Schedule T-3 and Appendix A, actual participant credits are deducted. (A is the practice for calculating AFUDC). In calculating the base rate revenue requirements, the full participant credit is deducted from incremental and non-incremental internal returns.
- (g) Non-incremental costs are due to the fact that base was isolated in base rates. While FPL is not requesting recovery of carrying charges on this amount through the NRCR, these capital costs are included in FPL's base rate revenue requirement calculation.
- (h) See T-3 footnote (A) for 2011 and 2012 outsider charge adjustment to FPL's 2010 Base Rate Increase Request. The contractor charge adjustment did not impact FPL's 2011 Base Rate Increase Request as no adjustments applied to plant placed into service in 2011.
- (i) Factor for calculations and depreciation and return in number of days in service divided by number of days in the year.

Factor =	Number of Days in service Number of days in the month	13 30	0.43333333 (2)
	Account 321	Account 322	Account 323
Justifedational Plant	(\$191,182)	(\$1,204,653)	(\$3,871,170)
Debt Rate (monthly)	0.0018	0.001	0.0002
Debt Rate (monthly)	(267)	(2,674)	(7,342)
Factor	0.43333333	0.43333333	0.43333333
Debt to the day	(\$114)	(8942)	(\$3,137)
	Account 324		
Not Plant in Service	(\$191,256)	(\$1,203,741)	(\$3,867,986)
Debt rate Monthly	0.13%	0.13%	0.13%
Equity each Month	0.67%	0.67%	0.67%
Debt per Month	(258)	(1,758)	(4,946)
Equity per Month	(1,278)	(8,725)	(24,547)
Factor	0.43333333	0.43333333	0.43333333
Debt to the day	(\$112)	(8762)	(\$2,143)
Equity to the day	(\$554)	(\$3,781)	(\$9,571)

First Month: Total	(\$5,167.02)
Deprec Rate (monthly)	
Deprec Rate (monthly)	(\$9.804)
Factor	
Deprec to this date	(\$4,248)
Net Plant to Service	(\$5,162.775)
Debt rate Monthly	
Equity rate Monthly	
Debt per Month	(\$2,862)
Equity per Month	(\$34,051)
Factor	
Debt to be paid	(\$2,217)
Equity to be paid	(\$14,872)
Total	(\$17,589)

	Part Split	Per Diam Amount	Split
321	3.70%	5,262,654.90	194,686.63
322	25.25%	5,262,654.90	1,328,068.66
323	71.05%	5,262,654.90	3,738,699.01
	100.00%		5,262,654.90

Page 2 of 2

CONFIDENTIAL

SOURCE P-29 #12

Title Per Diem PTN#4 Adj.

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Florida Power & Light Co.
Tallahassee

5/11/5

$$\frac{15.2}{9}$$



Description	Nuclear - Turkey Point Extended Power Upgrade Unit 4 Cycle 27
-------------	---

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Notes: ^a Due to the fact that the plant was placed into commercial service during 2012, the 2012 data is based on the 2012 data. ^b Due to the fact that the plant was placed into commercial service during 2012, the 2012 data is based on the 2012 data.

(9) Revenue replacement calculations for Post-In-Service Plan are based on the assumption that the plan is placed into service on the 15th of the month.

(10) Base rate revenue requirements to be recovered through the NCTC are those related to plant placed into commercial service during 2013.

(11) Payoff/stop for rate: The Laclede Unit 2 PPLS in Colorado Utilities Electric (CUE) of BARRNET and Fortis Montpelier Power Agency (FMPA) of 400MW.

(12) Non-renewable contracts: Non-renewable contracts for coal and gas-run contracts, not of gas/coal. These arrangements are necessary to protect the expenditures on a cash basis in order to calculate carrying charges on T-3 in compliance with the Commission's practice regarding AFUDC.

(13) For purposes of calculating carrying charges in Schedule T-2 and Appendix A, actual participant tariffs are defaulted as, as the practice for calculating APUDC, in establishing the base rate revenue requirements, the full participation rate is completed with non-renewable and non-renewable until internal orders.

(14) Non-renewable costs are are the full rate before was included in base rate. While PPLS is not requesting recovery of carrying charges on the debt through the NCTC, these capital costs are included in PPLS's base rate revenue requirement calculation.

(15) Carrying charges: Carrying charges for the Laclede Unit 2 PPLS only were made by Business Unit in September 2012. NCTC account number is \$5,300 in April 2012 on NIS to release.

(16) NCTC was placed into service. The cash flows are included in Base Rate Revenue Requirements for PPLS Plan for this service.

SOURCE Reg #12

6/2/14

5/14

CONFIDENTIAL

Florida Power & Light Company
2013 Base Rate Revenue Requirement
To be recovered through the NCRC
St. Lucie & Turkey Point Uprate Project

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Salvage Adj. for PTN-#4

Description Nuclear - Turkey Point Extended Power Uprate Unit 4 Cycle 27

Appendix B

Line No.	Internal Order #	Plant Account	Detail	Incremental Plant	Non-Incremental Plant	Total	Depreciation Rate (Annual)	Pre-Tax Rate of Return (Annual) Surveillance	In-Service Amount Reconciliation T-3						
Enter Work Order Number									Total Co. In-Service Participants (e)						
1	P0000000757	321 Structures & Improvements		\$3,048.19		\$3,048	1.00%	9.65%	Total Co. Net of Participants						
2	P00000001478	322 Reactor Plant Equipment		430,261.28		\$430,261	2.00%		Jurisdictional Factor						
3		323 Turbogenerator Units		1,219,655.55		\$1,219,656	2.40%		Justs Net of Participant						
4									Adjustments (d)						
5									Jurisdictional Factor						
6															
7									T-3 Transfer to Plant						
8	In-Service Date														
9	201304		Total Company In-Service Participant: Credit	\$1,704,005	\$0	\$1,704,005									
10			Total Company In-Service (Net of Part)	\$1,704,005	\$0	\$1,704,005									
11			Jurisdictional Factor	0.98194011	0.98194011	0.98194011									
12			Jurisdictional Plant In-Service	\$1,673,231	\$0	\$1,673,231									
13															
14	Account	Detail	201304 April	201305 May	201306 June	201307 July	201308 August	201309 September	201310 October	201311 November	201312 December	201401 January	201402 February	201403 March	2013 Total
15															
16															
17	321 Total Plant In Service		\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$63,048	\$597,434
18	Jurisdictional Factor		0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	
19	Jurisdictional Plant		\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$61,510	\$557,168
20	1.60% Depr Rate (monthly)		0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	
21	Depreciation		\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$783
22	Accumulated Depreciation		\$40	\$133	\$226	\$319	\$412	\$505	\$597	\$690	\$783	\$876	\$969	\$1,062	\$3,705
23	Net Plant In Service		\$61,899	\$61,776	\$61,654	\$61,531	\$61,409	\$61,286	\$61,163	\$61,040	\$60,917	\$60,794	\$60,671	\$60,548	\$562,481
24	Average Plant		N/A	\$61,623	\$61,732	\$61,841	\$61,950	\$62,059	\$62,168	\$62,277	\$62,386	\$62,495	\$62,604	\$62,713	\$591,583
25	9.65% Return		\$216	\$267	\$318	\$369	\$420	\$471	\$522	\$573	\$624	\$675	\$726	\$777	\$4,172
26	1.62% Return		\$30	\$38	\$46	\$54	\$62	\$70	\$78	\$86	\$94	\$102	\$110	\$118	\$709
27	8.03% Return		\$178	\$214	\$250	\$286	\$322	\$358	\$394	\$430	\$466	\$502	\$538	\$574	\$3,472
28	Debt														
29	Equity														
30	322 Total Plant In Service		\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$430,261	\$3,672,351
31	Jurisdictional Factor		0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	
32	Jurisdictional Plant		\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$422,491	\$3,602,417
33	2.00% Depr Rate (monthly)		0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	
34	Depreciation		\$704	\$704	\$704	\$704	\$704	\$704	\$704	\$704	\$704	\$704	\$704	\$704	\$5,838
35	Accumulated Depreciation		\$325	\$1,029	\$1,713	\$2,418	\$3,122	\$3,826	\$4,530	\$5,234	\$5,938	\$6,642	\$7,346	\$8,050	\$28,096
36	Net Plant In Service		\$422,166	\$421,492	\$420,817	\$419,143	\$418,468	\$417,793	\$417,118	\$416,443	\$415,768	\$415,093	\$414,418	\$413,743	\$3,724,321
37	Average Plant		N/A	\$421,934	\$421,129	\$419,425	\$417,721	\$416,017	\$414,313	\$412,609	\$410,905	\$409,201	\$407,497	\$405,793	\$3,584,952
38	9.65% Return		\$1,471	\$1,779	\$2,087	\$2,395	\$2,703	\$3,011	\$3,319	\$3,627	\$3,935	\$4,243	\$4,551	\$4,859	\$28,448
39	1.62% Return		\$247	\$309	\$371	\$433	\$495	\$557	\$619	\$681	\$743	\$805	\$867	\$929	\$4,771
40	8.03% Return		\$1,224	\$1,523	\$1,822	\$2,121	\$2,420	\$2,719	\$3,018	\$3,317	\$3,616	\$3,915	\$4,214	\$4,513	\$23,677
41	Debt														
42	Equity														
43	323 Total Plant In Service		\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$1,219,656	\$10,886,280
44	Jurisdictional Factor		0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	
45	Jurisdictional Plant		\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$1,188,831	\$10,699,475
46	2.40% Depr Rate (monthly)		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	
47	Depreciation		\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$2,378	\$20,052
48	Accumulated Depreciation		\$1,030	\$3,408	\$5,786	\$8,164	\$10,542	\$12,920	\$15,298	\$17,676	\$20,054	\$22,432	\$24,810	\$27,188	\$194,868
49	Net Plant In Service		\$1,187,800	\$1,185,423	\$1,183,046	\$1,180,669	\$1,178,292	\$1,175,915	\$1,173,538	\$1,171,161	\$1,168,784	\$1,166,407	\$1,164,030	\$1,161,653	\$10,604,606
50	Average Plant		N/A	\$1,186,611	\$1,184,234	\$1,181,857	\$1,179,480	\$1,177,103	\$1,174,726	\$1,172,349	\$1,169,972	\$1,167,595	\$1,165,218	\$1,162,841	\$10,426,316
51	9.65% Return		\$4,139	\$5,041	\$5,943	\$6,845	\$7,747	\$8,649	\$9,551	\$10,453	\$11,355	\$12,257	\$13,159	\$14,061	\$79,834
52	1.62% Return		\$394	\$493	\$592	\$691	\$790	\$889	\$988	\$1,087	\$1,186	\$1,285	\$1,384	\$1,483	\$7,406
53	8.03% Return		\$3,445	\$4,243	\$5,041	\$5,839	\$6,637	\$7,435	\$8,233	\$9,031	\$9,829	\$10,627	\$11,425	\$12,223	\$66,528
54	Debt														
55	Equity														
56	0 Total Plant In Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Jurisdictional Factor		0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	0.98194011	
58	Jurisdictional Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	0.00% Depr Rate (monthly)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Accumulated Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Net Plant In Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Average Plant		N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	9.65% Return		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	1.62% Return		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	8.03% Return		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Debt														
68	Equity														
69	Depreciation		\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$1,376	\$28,773
70	Return		\$5,825	\$7,130	\$8,435	\$9,740	\$11,045	\$12,350	\$13,655	\$14,960	\$16,265	\$17,570	\$18,875	\$20,180	\$112,552
71	Total Jurisdictional Revenue Requirement		\$7,201	\$8,506	\$9,811	\$11,116	\$12,421	\$13,726	\$15,031	\$16,336	\$17,641	\$18,946	\$20,251	\$21,556	\$130,328
72	Debt		\$977	\$2,262	\$2,246	\$2,244	\$2,240	\$2,236	\$2,231	\$2,227	\$2,222	\$2,218	\$2,214	\$2,210	
73	Equity		\$4,845	\$11,178	\$11,157	\$11,135	\$11,113	\$11,091	\$11,072	\$11,050	\$11,029	\$11,009	\$10,987	\$10,965	
74			\$5,825	\$13,430	\$13,405	\$13,379	\$13,354	\$13,328	\$13,303	\$13,277	\$13,252	\$13,226	\$13,201	\$13,175	

*Totals may not add due to rounding

Total Jurisdictional Revenue Requirement

SOURCE Reg #12

15-2
8/1

11/2/14
11/2/14
11/2/14

15-203

Florida Power & Light Company
2013 Base Rate Revenue Requirement
To be recovered through the NCRC
St. Lucie & Turkey Point Upgrade Project
Appendix B

Description Nuclear - Turkey Point Extended Power Upgrade Unit 4 Cycle 27

Notes:

- (a) Base rate revenue requirements to be recovered through the NCRC are those related to plant being placed into commercial service (including associated Post In Service costs) through the end of 2013.
- (b) Previous requirement calculations for Post In Service Plant are based on the assumption that the plant is placed into service on the 15th of the month.
- (c) The Participants' share for St. Lucie Unit 2 for Orlando Utilities Commission is 6.0852% and for Florida Municipal Power Agency is 6.806%.
- (d) Adjustments represent unfunded pension and welfare benefit credits and non-cash accruals, net of participants. These adjustments are necessary to present the expenditures on a cash basis in order to calculate carrying charges on T-3 in compliance with the Commission's practice regarding APUDC.
- (e) For purposes of calculating carrying charges in NFR Schedule T-3 and Appendix A, actual participant credits are deducted. (As is the practice for calculating APUDC). In calculating the base rate revenue requirements, the full participation credit is deducted from incremental and environmental internal orders.
- (f) Non-incremental costs are due to the fact fuel labor was included in base rates. While FPL is not requesting recovery of carrying charges on this amount through the NCRC, these capital costs are included in FPL's base rate revenue requirement calculation.
- (g) Factor for calculation and depreciation and return is number of days in service divided by the number of days in the month.

Factor = $\frac{\text{Number of Days in service}}{\text{Number of days in the month}}$ = $\frac{15}{30}$ = 0.43333333

	Account 321	Account 322	Account 323	Account 324
Jurisdictional Plant	\$61,810	\$422,491	\$1,188,831	\$0
Depr Rate (monthly)	0.0015	0.0017	0.0020	-
Depr Rate (monthly)	90	704	2,378	-
Factor	0.43333333	0.43333333	0.43333333	0.43333333
Depr. to the date	\$40	\$376	\$1,030	\$0
Net Plant in Service	\$61,865	\$422,165	\$1,187,800	\$0
Debt rate Monthly	0.13%	0.13%	0.13%	0.13%
Equity rate Monthly	0.67%	0.67%	0.67%	0.67%
Debt per Month	83	559	1,502	-
Equity per Month	414	2,825	7,948	-
Factor	0.43333333	0.43333333	0.43333333	0.43333333
Debt to the day	\$36	\$247	\$654	\$0
Equity to the day	\$179	\$1,224	\$3,445	\$0

First Month Total	
Jurisdictional Plant	\$1,873,231
Depr Rate (monthly)	\$3,170
Depr Rate (monthly)	\$3,170
Factor	0.43333333
Depr. to the date	\$1,370
Net Plant in Service	\$1,871,859
Debt rate Monthly	
Equity rate Monthly	
Debt per Month	\$2,255
Equity per Month	\$11,189
Factor	
Debt to the day	\$977
Equity to the day	\$4,648
Total	\$5,625

321 3.70%
322 25.25%
323 71.05%
100.00%

1,704,005.00 61,048.19
1,704,005.00 430,261.28
1,704,005.00 1,210,695.53
1,704,005.00

CONFIDENTIAL

SOURCE Reg #12

Title Salvage Policy for PIN #4

Florida Power & Light Co.
Upgrade
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

5/14/14
6/12/14

15-2
8/12

FPL
Incremental Plant Per PowerPoint
TYE 12/31/2013
B Maitre

CONFIDENTIAL

Florida Power & Light Co.
Update
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013
Power Plant
Title Incremental PIS (Net)

Incremental Work Orders														
expenditure_type	Additions													
Sum of amount	Year-Month													
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total
P0000000767	553,267,423.03	62,387,506.67	40,851,151.89	29,271,282.63	4,141,747.33									136,651,688.52
P0000013256	153,344.54	5,016.87	16,957.73	130,537.47										152,512.07
P00000115145	-	397,096.44	(7,551.81)	217,071.42	97,410.33	62,194.29	235,165.35							1,001,386.02
P00000115146	-	397,096.51	(3,376.25)	128,114.58	59,149.59	10,324.48	223,885.60							815,194.49
P00000115863	-	-	-	7,996,274.00										7,996,274.00
P00000115664	-	-	-	98,500.00										98,500.00
P00000116367	-	-	-	-			82,585.18							82,585.18
P00000116368	-	-	-	-	452.78	115,117.59								115,570.37
T00000001991	406,521.70	(87,465.24)												(87,465.24)
T00000002011	56,258.85	(1,224.94)												(1,224.94)
T00000002182	34,909.02	(3,837.57)												(3,837.57)
Grand Total	553,918,457.14	63,094,188.74	40,857,181.56	37,841,780.10	4,298,307.25	72,971.53	656,753.72	-	-	-	-	-	-	146,821,182.90

work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total
P00000114209	-	(11,336.94)	(83.79)	(373.64)										(11,794.37)	(11,794.37)
P00000116289	-	-	-	-	(58,646.67)	(19,063.32)	(8,810.63)							(86,540.62)	(86,540.62)
P00000117520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	-	(11,336.94)	(83.79)	(373.64)	(58,646.67)	(19,063.32)	(8,810.63)	-	-	-	-	-	-	(98,334.99)	(98,334.99)

Net of Participant Credit 700,641,305.05

Sum of amount	Year-Month													
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total
Grand Total	553,918,457.14	63,094,188.74	40,857,181.56	37,841,780.10	4,298,307.25	72,971.53	656,753.72	-	-	-	-	-	-	146,821,182.90
P00000001479	499,755.04	106,805.17	3,228.48	3,245.23	1,615.20									115,094.08
Grand Total	554,418,212.18	63,200,993.91	40,860,410.04	37,845,025.33	4,300,122.45	72,971.53	656,753.72	-	-	-	-	-	-	146,936,276.98

Ⓔ = Non-Incremental w/o.

PBC

SOURCE WP 12-1/1-2

Req #12

5/16/14

16-2
1-1

FPL
Incremental Plant Per PowerPoint
TYE 12/31/2013
B Maitre

CONFIDENTIAL

Incremental Work Orders															
expenditure_type	Additions														
Sum of amount	Year-Month														
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total
P00000117415	-	-	-	-	-	-	170,670.00	-	-	-	-	-	-	170,670.00	170,670.00
P00000117416	-	-	-	-	-	-	807,000.00	-	-	-	-	-	-	807,000.00	807,000.00
P00000117417	-	-	-	-	-	-	292,250.96	-	-	-	-	-	-	292,250.96	292,250.96
Grand Total	-	-	-	-	-	-	1,269,920.96	-	-	-	-	-	-	1,269,920.96	1,269,920.96

Additional W/Os - Why weren't these accounts included? *see 16-2/3 for explanation.*

- These accounts were on the Power Plant Schedule

PRC
12-11-12
Req #12

Title Power Plant

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI ACN 14-007-4-1
TYE 2013

5/14/14
5/13/14
5/14/14

16-2
12-11-12

FPL Nuclear
Power Plant Adjustments
TYE 12/31/2013
B Maitre

Accruals															
Sum of amount															
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total
P0000000767	41,520,394.66	4,070,496.79	(3,154,648.33)	(12,248,632.48)	(20,614,744.19)									(31,947,528.21)	9,572,866.45
P00000115145	-	-	-	187,264.18	(146,859.18)	(40,405.00)	216,067.90							216,067.90	216,067.90
P00000115146	-	-	-	187,264.17	(187,264.17)	-	118,499.40							118,499.40	118,499.40
T00000001991	(12,156.17)	12,156.17												12,156.17	-
T00000002011	(293.70)	293.70												293.70	-
Grand Total	41,507,944.79	4,082,946.66	(3,154,648.33)	(11,874,104.13)	(20,948,867.54)	(40,405.00)	334,567.30	-	-	-	-	-	-	(31,600,511.04)	9,907,433.75

16-2/2-1

Unfunded															
Sum of amount															
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total
P0000000767	(438,932.67)	(57,716.52)	(31,783.68)	(48,222.10)	(45,651.81)									(183,374.11)	(622,306.78)
P0000001479	(13,336.16)	(2,056.34)												(2,056.34)	(15,392.50)
P00000113256	(230.68)	(75.40)	(170.85)	(81.07)										(327.32)	(558.00)
P00000116368	-	-	-	-	-	(9.30)								(9.30)	(9.30)
T00000001991	(5,299.63)	1,786.49												1,786.49	(4,513.14)
T00000002011	(580.32)	63.63												63.63	(516.69)
T00000002182	(332.84)	138.54												138.54	(194.30)
Grand Total	(459,712.30)	(57,859.60)	(31,954.53)	(48,303.17)	(45,651.81)	(9.30)	-	-	-	-	-	-	-	(183,778.41)	(643,480.71)
P0000001479	(13,336.16)	(2,056.34)												(2,056.34)	(15,392.50)
Grand Total	(446,376.14)	(55,803.26)	(31,954.53)	(48,303.17)	(45,651.81)	(9.30)	-	-	-	-	-	-	-	(181,722.07)	(628,098.21)

non-incremental

non-incremental

Total															
Sum of amount															
work_order_number	Beg Bal	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total
P0000000767	41,081,461.99	4,012,780.27	(3,186,432.01)	(12,296,854.58)	(20,660,396.00)	-	-	-	-	-	-	-	-	(32,130,902.32)	8,950,559.67
P00000113256	(230.68)	(75.40)	(170.85)	(81.07)	-	-	-	-	-	-	-	-	-	(327.32)	(558.00)
P00000115145	-	-	-	187,264.18	(146,859.18)	(40,405.00)	216,067.90	-	-	-	-	-	-	216,067.90	216,067.90
P00000115146	-	-	-	187,264.17	(187,264.17)	-	118,499.40	-	-	-	-	-	-	118,499.40	118,499.40
P00000116368	-	-	-	-	-	(9.30)	-	-	-	-	-	-	-	(9.30)	(9.30)
T00000001991	(18,455.80)	13,942.66	-	-	-	-	-	-	-	-	-	-	-	13,942.66	(4,513.14)
T00000002011	(874.02)	357.33	-	-	-	-	-	-	-	-	-	-	-	357.33	(516.69)
T00000002182	(332.84)	138.54	-	-	-	-	-	-	-	-	-	-	-	138.54	(194.30)
Grand Total	41,061,568.65	4,027,143.40	(3,186,602.86)	(11,922,407.30)	(20,994,519.35)	(40,414.30)	334,567.30	-	-	-	-	-	-	(31,782,233.11)	9,279,335.54

16-2

Title Accruals & Unfunded PIS

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140008-EJ, ACN 14-007-4-1
TYE 2013
Power Plant

SOURCE: LDF 12-1/1-2
Req #12



CONFIDENTIAL

6/1/10
5/13/14

16-2
2

Accruals



Unfunded

work_order_number P00000115146

PSL #2

No Unfunded Charges

Sum of amount	
month_number	Total
201303	\$187,264
201304	(\$187,264)
201305	\$0
201306	\$118,499
Grand Total	\$118,499

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title W/O P115146 Accruals

16-2/2

5/14

BM
5/5/14

Total Adjustments \$118,499
Jurisdictional Factor 0.98194011
Total Jurisdictional Amount 116,359

16-1/p4

CONFIDENTIAL

Q. why wasn't part. credit removed?
utility error and it
results in \$901 decrease.
see 16-2/3.

SOURCE Reg #17

16-2
2-1

CONFIDENTIAL

Doc. Number 103879357 Company Code 1500 Fiscal Year 2013
 Doc. Date 04/12/2013 Posting Date 04/12/2013 Period 04
 Calculate Tax ☐
 Doc. Currency USD
 Doc. Hdr Text Trans to plant true up fo

LINE	QTY	UNIT	DESCRIPTION	AMOUNT	DEBIT	CREDIT	DATE
40	1500	5961060	AMORTIZATION EXPENSE: AFUDC-Nuc G/	537,380.78	5780	6360001207	Trans to plant true up for participants
40	1500	5961065	AMORTIZATION EXPENSE: Nuclear Debt	95,776.53	5780	6360001208	Trans to plant true up for participants
50	1500	2630000	RECOVERIES FROM OTHER JURISDICTIONS	633,157.31	P2	6370000303	Trans to plant true up for participants

10-4/1



SOURCE Reg #17

10-4/1

Florida Power & Light Co.
 Uprate
 St Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-El, ACN 14-007-4-1
 TYE 2013

Title PSL 2 Beginning Bal Adj

5/15/13

T-3							
Carrying Charge	Original	Revised	Difference	PK	SAP Account	FERC Account	Internal Order
Equity	13,515,425.99	12,978,045.21	537,380.78	PO 40	5961060	419.740	6360001207
Debt	2,407,485.92	2,311,709	95,776.53	PO 40	5961065	419.741	6360001208
Total	15,922,911.91	15,289,755	633,157.31	50	2630000	254.326	6370000303

(PI)

Note: The purpose of this entry is to calculate the carrying charge adjustment related to the restatement of 2011 & 2012 transfers to plant for PSL Unit 2. This true-up to transfers to plant was done to reflect the adjustment to accruals for participation. Accruals are subtracted from total company plant in service to bring it to a cash basis for NCRS reporting purposes. The accruals include the participants piece and must be backed out of the accruals before they are subtracted from total CWIP charges for the project. The inclusion of the participant credit to accruals thereby increases overall transfers to plant and in turn decreases carrying charges. The total increase in transfers to plant, jurisdictionalized for the current year, is approximately \$3M.



SOURCE Reg # 17

CONFIDENTIAL

Title PSL 2 Reg Bal Adj.
 Update
 St. Lucia 1 & 2 Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Florida Power & Light Co.

5/14/14
 5/15/14
 5/16/14

16-4 p2

PI

Summary of Payroll Adjustment due to Training for Uprate

	January	February	March	April	May	June	July	August	September	October	November	December	Total
2011													
a. Equity Component (Line 7b * .61425) (a)	\$0	\$0	\$0	\$0	(\$6,605)	(\$13,241)	(\$13,345)	(\$13,445)	(\$13,503)	(\$13,601)	(\$13,600)	(\$13,821)	(\$101,544)
b. Equity Comp. grossed up for taxes (Line 6 * 0.007439034) (a) (b) (c)	\$0	\$0	\$0	\$0	(\$10,795)	(\$21,557)	(\$21,763)	(\$21,889)	(\$22,040)	(\$22,273)	(\$22,467)	(\$22,060)	(\$165,477)
c. Debt Component (Line 5 x 0.001325847) (c)	\$0	\$0	\$0	\$0	(\$1,917)	(\$3,842)	(\$3,864)	(\$3,901)	(\$3,935)	(\$3,970)	(\$4,004)	(\$4,039)	(\$29,493)
Total Return Requirements (Line 7b + 7c)	\$0	\$0	\$0	\$0	(\$12,572)	(\$25,399)	(\$25,677)	(\$25,790)	(\$26,015)	(\$26,243)	(\$26,471)	(\$26,702)	(\$194,909)
2012													
a. Equity Component (Line 7b * .61425) (a)	(\$14,103)	(\$14,165)	(\$14,289)	(\$14,414)	(\$14,540)	(\$14,666)	(\$14,809)	(\$14,824)	(\$15,094)	(\$15,100)	(\$17,090)	(\$19,004)	(\$182,204)
b. Equity Comp. grossed up for taxes (Line 6 * 0.007439034) (a) (b) (c)	(\$22,860)	(\$23,061)	(\$23,263)	(\$23,466)	(\$23,670)	(\$23,877)	(\$24,100)	(\$24,296)	(\$24,508)	(\$24,722)	(\$27,823)	(\$30,830)	(\$286,775)
c. Debt Component (Line 5 x 0.001325847) (c)	(\$4,082)	(\$4,110)	(\$4,146)	(\$4,182)	(\$4,219)	(\$4,256)	(\$4,311)	(\$4,330)	(\$4,368)	(\$4,406)	(\$4,950)	(\$5,514)	(\$52,684)
Total Return Requirements (Line 7b + 7c)	(\$27,052)	(\$27,171)	(\$27,409)	(\$27,648)	(\$27,899)	(\$28,132)	(\$28,501)	(\$28,625)	(\$28,877)	(\$28,129)	(\$32,787)	(\$36,453)	(\$349,669)
Total													
a. Equity Component (Line 7b * .61425) (a)	(\$14,103)	(\$14,185)	(\$14,289)	(\$14,414)	(\$21,146)	(\$27,908)	(\$28,245)	(\$28,269)	(\$28,617)	(\$28,907)	(\$30,891)	(\$32,926)	(\$283,808)
b. Equity Comp. grossed up for taxes (Line 6 * 0.007439034) (a) (b) (c)	(\$22,960)	(\$23,061)	(\$23,283)	(\$23,466)	(\$34,425)	(\$45,434)	(\$46,983)	(\$46,185)	(\$46,588)	(\$46,965)	(\$50,280)	(\$53,602)	(\$462,251.30)
c. Debt Component (Line 5 x 0.001325847) (c)	(\$4,082)	(\$4,110)	(\$4,146)	(\$4,182)	(\$8,136)	(\$8,098)	(\$8,195)	(\$8,231)	(\$8,303)	(\$8,376)	(\$8,863)	(\$9,553)	(\$82,306.34)
Total Return Requirements (Line 7b + 7c)	(\$27,052)	(\$27,171)	(\$27,409)	(\$27,648)	(\$40,581)	(\$52,532)	(\$54,178)	(\$54,416)	(\$54,862)	(\$55,371)	(\$59,253)	(\$63,150)	(\$544,637.30)

16-4/1

16-4/1

16-4/1

19-184

Title PSL 2 Reg Bnl Adj

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EL ACN 14-007-4-1
TYE 2013

5/5/14

5/11/14

P16

CONFIDENTIAL

PBC

16-4/17

16-4/17



Summary of Transfers to plant true-ups. Based on adjustments to accruals and unfunded costs to work orders related to PSL Unit 2. When the original transfers to plant calculations were performed the participant portions were not removed from the adjustments. The summary below outlines the difference between the original closings and the true-up/adjusted closings to plant.

BM
5/5/14
9/14/14

123

Nov 2012 PSL 2 EPU LAR

	In-Service Amount Reconciliation to T-3	Corrected Transfers to Plant	
Total Co. In-Service	X \$36,039,549		
Participants	(5,627,115)		
Total Co. Net of Participants	30,412,434		
Jurisdictional Factor	0.98202247		
Juris Net of Participant	29,865,694		
Adjustments (c)	376,600	A 56,096	Participation on Accruals
Jurisdictional Factor	0.98202247	320,504	Accruals less participation
	369,830	314,742	Jurisdictionalized
T-3 Transfer to Plant	29,495,864	29,550,952	(55,088.01) difference in transfers A

Florida Power & Light Co.

Uprate

St. Lucie 1 & 2 & Turkey Pt. 3&4

Dkt. 140009-EI, ACN 14-007-4-1

TYE 2013

Title PSL 2 Beginning Bal Adj.

Nov 2012 PSL 2 26 EPU

	In-Service Amount Reconciliation to T-3	Corrected Transfers to Plant	
Total Co. In-Service	X \$295,402,194		
Participants	(41,454,513)		
Total Co. Net of Participants	253,947,681		
Jurisdictional Factor	0.98202247		
Juris Net of Participant	249,382,329		
Adjustments (c)	4,913,555	A 731,899	Participation on Accruals
Jurisdictional Factor	0.98202247	4,181,656	Accruals less participation
	4,825,222	4,106,480	Jurisdictionalized
T-3 Transfer to Plant	244,557,107	245,275,849	(718,741.40) difference in transfers B

16-4/17
A+B+C = 775,663.17-A
16-1P3

Dkt 130007
X = Agrees to PY Audit
X = Agrees to Dkt 120009
A = Recomp ut ed

Nov 2012 PSL 2 Install New GSU 2A

	In-Service Amount Reconciliation to T-3	Corrected Transfers to Plant	
Total Co. In-Service	X \$12,680,446		
Participants	(1,336,391)		
Total Co. Net of Participants	11,344,055		
Jurisdictional Factor	0.98051733		
Juris Net of Participant	11,123,042		
Adjustments (c)	12,555	A 1,870	Participation on Accruals
Jurisdictional Factor	0.98051733	10,685	Accruals less participation
	12,311	10,477	Jurisdictionalized
T-3 Transfer to Plant	11,110,732	11,112,565	(1,833.76) difference in transfers A

CONFIDENTIAL

May 2011 PSL 2 19

	In-Service Amount Reconciliation to T-3	Corrected Transfers to Plant	
Total Co. In-Service	X \$123,443,981		
Participants	(13,084,871)		
Total Co. Net of Participants	110,359,110		
Jurisdictional Factor	0.98818187		
Juris Net of Participant	109,054,871		
Adjustments (c)	19,643,957	A 2,926,068	Participation on Accruals
Jurisdictional Factor	0.98818187	16,717,889	Accruals less participation
	19,411,802	16,520,315	Jurisdictionalized
T-3 Transfer to Plant	89,643,069	92,534,556	(2,891,486.92) difference in transfers A

Original Total Transfers to Plant	Adjusted Total Transfers to Plant	Change In Total Transfers
374,806,772	378,473,922	(3,667,150)

SOURCE Reg #17

16-4/17
16-1P3
16-4/17

16-4 p4

Florida Light & Power
PSL 2 Accrual Participant Credit Adj.
TYE 12/31/2012
B Maître

Line	Schedule T-3	Beg Bal	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	12 Mo Total	PTD
1	Nuclear CWP Additions (T-6 Ln73)															
2	Adjustments (App E)															
3	Transfers to PIS						2,891,487								2,891,487	2,891,487
4	Eligible Unamtz Carrying Charges															
5	Amtz of Carrying Charge															
6	CWP Base Eligible for Return	0	0	0	0	0	(2,891,487)	(2,904,159)	(2,929,558)	(2,955,124)	(2,980,913)	(3,006,927)	(3,033,189)	(3,059,839)	(3,086,340)	
7	Average CWP		0	0	0	0	(1,445,744)	(2,897,823)	(2,916,858)	(2,942,341)	(2,968,018)	(2,993,920)	(3,020,048)	(3,046,404)		
8 a	Equity Component		0	0	0	0	(8,808)	(13,241)	(13,328)	(13,445)	(13,562)	(13,680)	(13,800)	(13,920)	(14,040)	(101,584)
8 b	Equity Component(gross tax)						(10,755)	(21,557)	(21,699)	(21,858)	(22,079)	(22,272)	(22,466)	(22,662)	(22,860)	(165,378)
8 c	Debt Component						(1,817)	(3,842)	(3,867)	(3,901)	(3,935)	(3,969)	(4,004)	(4,039)	(4,074)	(29,475)
9	Total Return Requirement		0	0	0	0	(12,072)	(25,399)	(25,566)	(25,789)	(26,014)	(26,241)	(26,470)	(26,701)	(26,931)	(194,853)

Filing 116
Immaterial

Line	Schedule T-3	Beg Bal	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	12 Mo Total	PTD
1	Nuclear CWP Additions (T-6 Ln73)															
2	Adjustments (App E)															
3	Transfers to PIS	2,891,487														
4	Eligible Unamtz Carrying Charges	(194,853)														
5	Amtz of Carrying Charge															
6	CWP Base Eligible for Return	(3,086,340)	(3,086,340)	(3,113,392)	(3,140,562)	(3,167,989)	(3,195,616)	(3,223,504)	(3,251,636)	(3,280,013)	(3,308,837)	(3,337,511)	(4,142,301)	(4,175,081)	(4,211,531)	
7	Average CWP		(3,086,340)	(3,088,609)	(3,128,977)	(3,154,266)	(3,181,793)	(3,209,560)	(3,237,570)	(3,265,824)	(3,294,325)	(3,323,074)	(3,351,906)	(4,158,691)		
8 a	Equity Component		(14,103)	(14,165)	(14,288)	(14,413)	(14,539)	(14,666)	(14,794)	(14,923)	(15,053)	(15,185)	(17,089)	(18,003)	(182,220)	(182,220)
8 b	Equity Component(gross tax)		(22,959)	(23,060)	(23,262)	(23,465)	(23,668)	(23,878)	(24,084)	(24,295)	(24,507)	(24,720)	(27,821)	(30,037)	(296,655)	(296,655)
8 c	Debt Component		(4,092)	(4,110)	(4,149)	(4,182)	(4,219)	(4,255)	(4,293)	(4,330)	(4,368)	(4,406)	(4,959)	(5,514)	(52,872)	(52,872)
9	Total Return Requirement		(27,051)	(27,170)	(27,408)	(27,647)	(27,888)	(28,131)	(28,377)	(28,625)	(28,874)	(29,126)	(32,780)	(36,450)	(349,528)	(349,528)

Filing 141
Immaterial

Line	Schedule T-3	Beg Bal	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	12 Mo Total	PTD
1	Nuclear CWP Additions (T-6 Ln73)															
2	Adjustments (App E)															
3	Transfers to PIS	3,075,741														
4	Eligible Unamtz Carrying Charges	(293,159)														
5	Amtz of Carrying Charge															
6	CWP Base Eligible for Return	(3,368,900)	(3,368,900)	(3,398,428)	(3,428,085)	(3,458,002)	(3,459,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	
7	Average CWP		(3,368,900)	(3,383,664)	(3,413,256)	(3,443,043)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)	(3,458,002)			
8 a	Equity Component		(15,384)	(15,461)	(15,597)										(46,452)	(46,452)
8 b	Equity Component(gross tax)		(25,061)	(25,171)	(25,391)										(75,624)	(75,624)
8 c	Debt Component		(4,467)	(4,488)	(4,525)										(13,478)	(13,478)
9	Total Return Requirement	0	(29,528)	(29,657)	(29,917)										(89,102)	(89,102)

Note:
Recalculated for calculation accuracy.

Debt 0.00132585
Equity 0.00743803
Equity + tax 0.01425

Begin Bal Adj.
Total Per Staff (544,381) Σ A
Total Per Co. (544,638) Σ B
257
WP 16-4 p3

Immaterial

Adj @ 03/2013
Total Per Staff (633,483) Σ A + C
Total Per Co. (633,157) WP 16-4 p1
(326)
Immaterial

Title Staff Recal of Beg Bal Adj.

Florida Power & Light Co.
Uprate
St. Lucia 1 & 2 & Turkey Pt. 3&4
DKT. 140009-EL, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

SOURCE AS referenced

Reg #17

16-4

5/16/14

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
METHODOLOGY FOR MONTHLY COMPOUNDING
OF THE AFUDC RATE
DECEMBER, 2012

CONFIDENTIAL

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
METHODOLOGY FOR MONTHLY COMPOUNDING
OF THE AFUDC RATE
DECEMBER, 2012



AFUDC COMPOUNDING

$((1+R/12)^{**12})-1 =$
 $((1+R/12)^{**12})-1 =$
 $((1+R/12)^{**12}) =$
 $(1+R/12) =$
 $(R/12) =$

PRE TAX EQUITY APPROVED RATE
 8.04% *(A)*
 1.08044081
 1.00646826
0.00646826 *(18-1)*

Equity portion
83.18%

AFUDC COMPOUNDING

$((1+R/12)^{**12})-1 =$
 $((1+R/12)^{**12})-1 =$
 $((1+R/12)^{**12}) =$
 $(1+R/12) =$
 $(R/12) =$

PRE TAX DEBT APPROVED RATE
 1.58% *(A)*
 1.01581396
 1.00130837
0.00130837 *(18-1)*

(18-2/1) 9.63% TRUE
 split Total Monthly
 16.8% **0.00777663** *(18-1)*

MONTHS	AFUDC BASE	MONTHLY AFUDC	CUMULATIVE AFUDC
JAN	1.00000000	0.00646826	0.00646826
FEB	1.00646826	0.00651009	0.01297835
MAR	1.01297835	0.00655220	0.01953055
APR	1.01953055	0.00659458	0.02612514
MAY	1.02612514	0.00663724	0.03276238
JUN	1.03276238	0.00668017	0.03944255
JUL	1.03944255	0.00672338	0.04616593
AUG	1.04616593	0.00676687	0.05293280
SEP	1.05293280	0.00681064	0.05974344
OCT	1.05974344	0.00685469	0.06659813
NOV	1.06659813	0.00689903	0.07349716
DEC	1.07349716	0.00694365	0.08044081

MONTHS	AFUDC BASE	MONTHLY AFUDC	CUMULATIVE AFUDC
JAN	1.00000000	0.00130837	0.00130837
FEB	1.00130837	0.00131009	0.00261846
MAR	1.00261846	0.00131180	0.00393026
APR	1.00393026	0.00131352	0.00524377
MAY	1.00524377	0.00131523	0.00655901
JUN	1.00655901	0.00131695	0.00787596
JUL	1.00787596	0.00131868	0.00919464
AUG	1.00919464	0.00132040	0.01051504
SEP	1.01051504	0.00132213	0.01183717
OCT	1.01183717	0.00132386	0.01316104
NOV	1.01316104	0.00132559	0.01448663
DEC	1.01448663	0.00132733	0.01581396

Title *Pre Tax Debt & Equity Rates*

Florida Power & Light Co.
 Uprate
 St. Lucia 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Recal on 18-1

SOURCE *Reg #13*

18-2

5/14/14
4/22/14
5/14/14

FPL _ Uprate
1/2 Mo Carrying Cost Adjustment Recal
TYE 12/31/2013
B Maitre

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title 1/2 Mo Carrying Cost Adj.

JANUARY		
work_order_number	201301	
Incremental Work Orders		
T00000001991	(87,465.24)	
T00000002011	(1,224.94)	
T00000002182	(3,837.57)	
Total	(92,527.75)	A (19-1/1-1)
Less:		
Unfunded		
T00000001991	1,786.49	
T00000002011	63.63	
T00000002182	138.54	
Accruals		
T00000001991	12,156.17	
T00000002011	293.70	
Total Deductions	14,438.53	A (19-1/1-1)
WO Adj. Total	(106,966.28)	= A
Jurs. WO Total	(95,705.32)	A*B
Average Jurs. WO Total	(47,852.66)	C
Equity	(355.98)	C*D
Debt	(63.45)	C*E
Total Carrying	(419.42)	F
1/2 Mo Adj.	(19-1/2pt)(209.71)	F*.5 mo
Per Filing	252.00	
Difference	(461.71)	

Immaterial

Equity	0.007439034	D
Debt	0.001325847	E

Trans Jurs Factor	0.89472420	B
Gen Jurs Factor	0.98194011	G

SM
BSM
4/28/14

CONFIDENTIAL

*Carrying recal
(6504) less
(19-1/2pt)*

Q: Why wasn't accruals included in the calculation? And why wasn't the revised carrying charge amount included in the filing?

MARCH		
work_order_number	201303	
Incremental Work Orders		
P00000113256	130,537.47	
P00000114209	(373.64)	Part. Credit
Total	130,163.83	A (19-1/1-0)
Less:		
Unfunded		
P00000113256	(81.07)	(19-1/1-1)
Part Credit	6.04	
Total Deductions	(75.03)	A
WO Adj. Total	130,238.86	= A
Jurs. WO Total	127,886.76	A*G
Average Jurs. WO Total	63,943.38	C
Equity	475.68	C*D
Debt	84.78	C*E
Total Carrying	560.46	F
1/2 Mo Adj.	280.23	F*.5 mo
Per Filing	280.00	
Difference	0.23	Immaterial



SOURCE Reg # 13812

19-1
1 pl

APRIL	Beg Bal Adj.	Curent Mo Adj.		
work_order_number	Beg Bal	201304	Total	
Incremental Work Orders				
P00000000767	685,777,364.22	4,141,747.33		
Total	685,777,364.22	4,141,747.33	(19-1/1-1)	A
Less:				
Accruals				
P00000000767	30,187,610.64	(20,614,744.19)		
Unfunded				
P00000000767	(576,654.97)	(45,651.81)		
Total Deductions	29,610,955.67	(20,660,396.00)	(19-1/1-1)	A
WO Adj. Total	656,166,408.55	24,802,143.33		= A
Jurs. WO Total	644,316,115.39	24,354,219.35		A*G
Average Jurs. WO Total	644,316,115.39	12,177,109.67		C
Equity	4,793,089.49	90,585.93		C*D
Debt	854,264.59	16,144.98		C*E
Total Carrying	5,647,354.08	106,730.92		F
17 day Adj.	3,200,167.31	60,480.85	3,260,648.16	F/30 days*17
T-3 Amt Calculated			2,823,677.04	
Per Staff			436,971.12	= H
Per Filing			497,452.00	
Difference			(60,480.88)	

In Service Date
4/17/2013

Amt is > 10 Mil

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title 1/2 Mo Carrying Cost Adj.

Q: Why is the current month
adjustment based on actual
instead of average CWIP?

- Over 10 million and based on actual plant balance and actual days.
- Staff's difference was due to calculation based on average plant balance.
- Co's cal is ok.

JUNE		
work_order_number	201306	
Incremental Work Orders		
P00000115145	235,165.35	
P00000115146	223,885.60	
P00000116289	(8,810.63)	Part. Credit
P00000116367	82,585.18	
P00000116368	115,117.59	
Total	647,943.09	A (19-1/1-1)
Less:		
Accruals		
P00000115145	216,067.90	(19-1/1-1)
P00000115146	118,499.40	
Part Credit	(17,651.09)	
Total Deductions	316,916.21	A
WO Adj. Total	331,026.88	= A
Jurs. WO Total	325,048.57	A*G
Average Jurs. WO Total	162,524.29	C
Equity	1,209.02	C*D
Debt	215.48	C*E
Total Carrying	1,424.51	F
1/2 Mo Adj.	712.26	F*.5 mo
Per Filing	941.00	
Difference	(228.75)	

Q: June Balances do not agree with Power Plant.
Has this been trued-up?

Immaterial

- Company's recal 895 more

19-1/2 p2

(PBC)

SOURCE Reg # 13 3 12

14-1
1 p2

CONFIDENTIAL

FPL Nuclear
 CWIP Balance by WO for Month PIS - Note (h) Adj.
 TYE 12/31/2013
 B Maitre

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Title CWIP Bal for Mo PIS - Note (h) Adj

4/10
 4/28/14

Incremental Work Orders				
expenditure_type	Additions	CONFIDENTIAL		
Sum of amount	Month			
work_order_number		201301	201303	201304 201306
T00000001991	(87,465.24)			
T00000002011	(1,224.94)			
T00000002182	(3,837.57)			
P00000113256			130,537.47	
P00000114209			(373.64)	
P00000000767			4,141,747.33	
P00000115145				235,165.35
P00000115146				223,885.60
P00000116289				(8,810.63)
P00000116367				82,585.18
P00000116368				115,117.59
Grand Total	(92,527.75)	130,163.83	4,141,747.33	647,943.09

(19-1/1 p1)

(19-1/1 p2)

Accruals				
Sum of amount				
work_order_number		201301	201303	201304 201306
T00000001991	12,156.17			
T00000002011	293.70			
P00000000767			(20,614,744.19)	
P00000115145				216,067.90
P00000115146				118,499.40
Grand Total	12,449.87	-	(20,614,744.19)	334,567.30

(19-1/1 p2)

Unfunded				
Sum of amount				
work_order_number		201301	201303	201304 201306
T00000001991	1,786.49			
T00000002011	63.63			
T00000002182	138.54			
P00000113256			(81.07)	
P00000000767			(45,651.81)	
P00000116368				
Grand Total	1,988.66	(81.07)	(45,651.81)	-

Non Cash Adj Total	14,438.53	(81.07)	(20,660,396.00)	334,567.30
--------------------	-----------	---------	-----------------	------------

(19-1/1 p1)

19-1/1 p2



Reg # 12

19-1
 1-1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

De Paris, Melanie

From: Slimm, Jack
Sent: Friday, November 15, 2013 4:52 PM
To: De Paris, Melanie
Cc: Lempke, Erika; Bores, Scott; Sharp, Scott
Subject: Reclass Entry for EPU Investment Recovery Activity 2011-2012
Attachments: 2011-2012 EPU Support for CE Correction 11-15-13.pdf

Title Beg Bal Adj: salvage

slm

*BM
5/21/14*

It was determined that the sale of material salvaged through the EPU capital internal orders were recorded to SAP GL account "4912521-Other Revenue". The GL account is assigned by Investment Recovery at time of sale. GL Account 4912521 will record the credit CWIP and/or other recoveries using the internal order estimate as the driver. The sales should be recorded to SAP GL account "5421150-Proceeds from Sales". This account records the credit directly to other recoveries (108.9). Discussions have taken place with Investment Recovery with the recommendation to review and modify existing processes in support of properly recording the sales resulting from capital projects. A process has been established in Property Accounting to review account 491251 on a monthly basis to ensure timely correction of charges. An entry was recorded in 10/2013 which reversed the activity for YTD Jan-Oct 2013. The attached entry reverses the activity for 2011 and 2012.

Please contact me if additional elaboration is required. Thank you.

J. S. Slimm
Supervisor, Power Plant Accounting
Office: (561)691-2895
Cell [REDACTED] **1**

CONFIDENTIAL



SOURCE

Req # 13

19-1
3 P

CONFIDENTIAL

Cash Flows for Multifed Template - Review of Salvage Sales Proceeds

Week ending	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Total by WTD
P0000000761	3,567.46	1,111.91	5,000.00		137,058.97	80,743.34	13,096.31	7,414.83	1,226,257.62	7,105.85	1,597.54	44,973.73	5,628.14	5,555.90	8,023.68	1,184.12	1,141.11	1,279.70	20,096.21	884.90	1,085.47	142,311.53	1,151.71	1,151.71	1,151.71	1,151.71	518,501.73
P0000000763																											65,714.34
P0000000765		5,250.00																									339,748.43
P0000000767		5,250.00																									1,946,791.13
Total	2,562.46	11,211.92	5,000.00		137,058.97	80,743.34	13,096.31	7,414.83	1,226,257.62	7,105.85	1,597.54	44,973.73	5,628.14	5,555.90	8,023.68	1,184.12	1,141.11	1,279.70	21,094.16	558,543.22	384,870.10	40,555.70	6,080.22	47,528.96	304,786.90	155,115.75	2,448,127
																											1,704,683.17

Amount used in Base Rate Revenue	650,303	2011	13,874.38
Requirements in Docket No. 130245-EI	1,716,591	2012	1,144,197.88
	2,860,834	2013	1,194,762.29
			2,360,834.55

Plant in Service	2011	Incremental Plant
761	248,318.61	80,317.30
763		14,422.42
765	144,507.48	23,577.88
767	1,704,005.11	242,796.00

2012 2013
761 337,436 14,898 (Thru March)
765 165,085 130,903 (Thru Aug 13)
502,521 145,801

15-2/3-1/1

@ 2012
767 463,551

19-3 pl

missing adjustment for P763

Title Beg Btl Act: Salvage

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

PBC

SOURCE Reg # 13

19-1
3 pr

5/1/14
BPM
5/1/14

CONFIDENTIAL

2012
BRRR
FORT-3

POST IN SERVICE SUMMARY

2012 Base Rate Revenue Requirements Recovered through the NCRG - Post In Service

Source: Recording T's

JV 08

January February March April May June July August September October November December Total

Work Order:

P0000000761

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cr. 419,741	-	-	-	-	2	9	16	88	96	104	113	122	520
Cr. 419,740	-	-	-	-	10	42	80	248	421	455	495	536	2,285
Cr. 407,372	-	-	-	-	3	19	28	117	129	138	153	162	749
Dr. 254,325	-	-	-	-	15	70	125	421	546	695	750	821	3,555

(2)

Work Order:

P0000000765

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cr. 419,741	-	-	-	-	-	-	-	-	-	1	3	16	21
Cr. 419,740	-	-	-	-	-	-	-	-	-	8	14	72	93
Cr. 407,372	-	-	-	-	-	-	-	-	-	2	5	38	44
Dr. 254,325	-	-	-	-	-	-	-	-	-	9	22	120	158

(2)

Work Order:

P0000000761

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cr. 419,741	-	-	-	-	-	-	-	-	-	-	-	-	-
Cr. 419,740	-	-	-	-	-	-	-	-	-	-	-	-	-
Cr. 407,372	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr. 254,325	-	-	-	-	-	-	-	-	-	-	-	-	-

Work Order:

P0000000765

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cr. 419,741	-	-	-	-	-	-	-	-	-	-	-	-	-
Cr. 419,740	-	-	-	-	-	-	-	-	-	-	-	-	-
Cr. 407,372	-	-	-	-	-	-	-	-	-	-	-	-	-
Dr. 254,325	-	-	-	-	-	-	-	-	-	-	-	-	-

Work Order:

P0000000761

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cr. 419,741	-	-	-	-	2	9	18	55	96	105	115	128	641
Cr. 419,740	-	-	-	-	10	42	80	248	421	491	509	609	2,378
Cr. 407,372	-	-	-	-	3	19	28	117	129	139	158	200	793
Dr. 254,325	-	-	-	-	15	70	125	421	546	705	783	847	3,712

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

(1)

Note: The purpose of this sheet is to calculate the Base Rate Revenue Requirement (BRRR) for P-761 and P-762. This calculation consists of 2 elements, (1) We calculate the BRRR as of the month it was placed into Service and (2) the subsequent post in service charges. As these all occurred in Prior Years, we will add the sum of the recalculated BRRR to the beginning balance on T-3.

TOTAL

2012 Post Service adjustment for T-3 Beginning Balance

Title Beg Bal Adj Salvage

Florida Power & Light Co.

Update

St. Lucia 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Financial Audit EPU
Request Number 13
3) Page 4, Note (1)

19-194

Bm
Hills

SPH

PBG

Page Ref # 13

19-1
3
P3

February 20, 2013

Title Big Bal Adj: Guidant
PTN EPU Augmented Staff Time Audit

5/14/14
BM
5/21/14

Turkey Point EPU performed an audit on augmented staff ("Contractors"). This audit was performed to verify accountability of Contractor staff and compared Turkey Point Security Gate (Protected Area (PA)) Entry and Exit ("Gate") Card Readers to actual time charged through the Guidant Evolution system. This audit was performed to verify the accountability of Contractor staff on the PTN EPU project.

The audit performed compared the time spent by each PTN EPU contractor reviewed inside the Turkey Point PA (using a review of Security Gate Entry and Exit Card Readers) to the actual time charged for each contractor through FPL's Managed Service Provider Guidant.

Evolution time is entered by the Contractor on a weekly basis. There are two access points to the Turkey Point PA; the Nuclear Entrance Building (NEB) and the Main Truck Gate (MTG). The data extracted from Evolution was completed through the report system of the program. The PA gate log data, which shows every time a Contractor swiped their badge to enter or exit the Protected Area, was obtained from Turkey Point Nuclear Security.

Upon review of the data, (3) [redacted], (1) [redacted] and (2) [redacted] had substantial variances between Gate and invoiced time. All individuals place of work reside in the PA. Further data was retrieved for the entire 2012 year and a total delta between Gate and invoiced hours was as follows:

CONFIDENTIAL

Candidate Name	Client Rate	Discrepancy Hours	Value
(3) [redacted]	\$55.66	246.33	\$13,710.73
(2) [redacted]	\$118.25	588.31	\$69,567.49
(3) [redacted]	\$144.92	807.00	\$116,950.44
Total			\$200,228.66

Upon further investigation and interview by their immediate supervisors, neither Contractors could account for the time. It should be noted that (3) [redacted] did travel for 1 week during April and (2) [redacted] did teach operations requalification classes out in the training building for 15 weeks. This time was verified with a training supervisor. This reduces the discrepancies and values to:

Candidate Name	Client Rate	Discrepancy Hours	Value
(1) [redacted]	\$55.66	246.33	\$13,710.73
(2) [redacted]	\$118.25	230	\$27,197.50
(3) [redacted]	\$144.92	735	\$106,516.20
Total			\$147,424.43

PBC

SOURCE Reg # 13

P2

19-1
4 pl

Sum of Value	Column Labels													
Row Labels	201201	201202	201203	201204	201205	201206	201207	201208	201209	201210	201211	201212	201301	Grand Total
██████████			1,892.44	612.26	1,168.86	1,558.48	2,783.00	1,224.52	2,059.42	1,242.89	1,168.86			13,710.73
██████████	1,059.88	208.88	123.64			759.62	3,988.11	2,268.92	3,063.13	3,405.93	3,046.68	5,368.65	3,904.06	27,197.50
██████████	6,231.55	5,217.12	12,752.96	11,883.44	10,724.08	6,666.32	15,651.36	12,897.88	12,752.96	3,623.00	8,115.52			106,516.20
Grand Total	7,291.44	5,426.00	14,769.04	12,495.70	11,892.94	8,984.42	22,422.47	16,391.32	17,875.51	8,271.82	12,331.06	5,368.65	3,904.06	147,424.48

Allocation of charges:

██████████	PB0000017701	Project Close out U3	100%
██████████	PB0000022005	FPL PROJECT MGMT - PTN	100%
██████████	PB0000015972	FPL ENG - PTN	50%
██████████	PB0000020872	FPL ENG - PTN SITE	50%

765 } IN SVC 9/2012
 765 }
 765 }
 767 - NOT IN SERVICE

KEY	GL ACCT	AMOUNT	ORDER	TEXT DESCRIPTION
50	5750500	13,710.73	PB0000017701	Contractor hours reclass
50	5750500	27,197.50	PB0000022005	Contractor hours reclass
50	5750500	53,258.10	PB0000015972	Contractor hours reclass
50	5750500	53,258.10	PB0000020872	Contractor hours reclass
40	5750500	147,424.43	6030001318	Contractor hours reclass

19-3 pr

- Carrying cost calculated on \$70,160.
 - 767 portion is on Appendix E

PBC

SOURCE Reg # 13

CONFIDENTIAL

Title Reg Bsl Adj. Guident

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt-140009-El, ACN 14-007-4-1
 TYE 2013

5/12/15 BSM

5/12/15

19-1
 4 pr

PER DIEM ALLOCATION SUMMARY - September 2013
For Carrying Charge Adjustment

Title Beg Bal/Adj: Per Diem

	2008	2009	2010	2011	2012	2013	Total	Check	Diff
T7 Vendor %	1.97%	5.79%	3.91%	5.35%	65.84%	17.14%	100.00%		
	See Backup Schedule for percentages by month						0.00%		
T7 - Subject to change	(43,327.69)	(127,218.05)	(85,863.48)	(117,499.46)	(1,446,091.40)	(376,413.07)	(2,196,413.16)	(2,196,413.16)	(0.00)
Subject to Change	(5,570.56)	(272,564.11)	(549,519.13)	(1,015,217.76)	(1,160,117.79)	(62,652.39)	(3,065,641.74)	(3,065,641.74)	(0.00)
Total Per Diem Per Year	(48,898.25)	(399,782.17)	(635,382.62)	(1,132,717.22)	(2,606,209.19)	(439,065.46)	(5,262,054.90)	(5,262,054.90)	(0.00)

P3 Based on monthly % of Staff on site

T7 - MONTHLY

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
2008	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(43,327.69)
2009	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(10,601.50)	(127,218.05)
2010	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(7,155.29)	(85,863.48)
2011	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(9,791.62)	(117,499.46)
2012	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(120,507.62)	(1,446,091.40)
2013	(94,103.27)	(94,103.27)	(94,103.27)	(94,103.27)									(376,413.07)
	(245,769.94)	(245,769.94)	(245,769.94)	(245,769.94)	(151,666.67)	(151,666.67)	(151,666.67)	(151,666.67)	(151,666.67)	(151,666.67)	(151,666.67)	(151,666.67)	(2,196,413.16)
													(2,196,413.16)

P6

MONTHLY

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
2008											(1,636.40)	(3,932.16)	(5,570.56)
2009	(10,747.90)	(15,990.78)	(20,119.54)	(22,740.98)	(28,770.29)	(25,100.28)	(30,801.91)	(26,411.00)	(27,394.04)	(34,013.17)	(17,629.18)	(12,845.05)	(272,564.11)
2010	(41,091.06)	(37,583.18)	(39,256.05)	(49,872.88)	(43,909.10)	(43,057.13)	(48,103.40)	(40,173.55)	(43,646.96)	(52,887.53)	(46,858.22)	(62,980.07)	(549,519.13)
2011	(58,130.41)	(60,293.10)	(63,307.75)	(66,846.69)	(51,707.88)	(52,756.46)	(69,074.62)	(69,664.74)	(119,209.93)	(124,649.42)	(127,664.08)	(151,912.39)	(1,015,217.76)
2012	(130,744.27)	(125,501.39)	(135,790.54)	(101,973.97)	(84,082.65)	(91,815.90)	(84,672.48)	(101,515.22)	(93,061.08)	(91,160.54)	(77,725.66)	(42,074.09)	(1,160,117.79)
2013	(26,673.14)	(18,808.82)	(10,878.97)	(6,291.45)									(62,652.39)
	(267,386.77)	(258,277.27)	(269,352.85)	(247,725.98)	(208,469.93)	(212,729.77)	(232,652.70)	(237,764.51)	(283,312.01)	(302,710.66)	(271,515.54)	(273,743.76)	(3,065,641.74)
													(3,065,641.74)

P6

TOTAL

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
2008	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(3,610.64)	(5,249.04)	(7,542.80)	(48,898.25)
2009	(21,349.40)	(26,592.28)	(30,721.05)	(33,342.49)	(39,371.80)	(35,701.78)	(41,403.41)	(37,012.50)	(37,995.54)	(44,614.67)	(28,230.68)	(23,446.56)	(399,782.17)
2010	(48,246.35)	(44,838.47)	(46,411.34)	(57,028.17)	(51,064.39)	(50,212.42)	(55,258.69)	(47,328.84)	(50,802.25)	(60,042.82)	(54,013.51)	(70,135.36)	(635,382.62)
2011	(67,922.03)	(70,084.72)	(73,099.37)	(76,638.31)	(61,499.50)	(62,548.08)	(78,866.54)	(79,458.36)	(129,001.56)	(134,441.04)	(137,455.70)	(161,704.01)	(1,132,717.22)
2012	(251,251.88)	(246,009.00)	(256,298.15)	(222,481.59)	(204,590.27)	(212,323.51)	(205,180.09)	(222,022.84)	(213,568.70)	(211,668.15)	(198,233.28)	(162,661.71)	(2,606,209.19)
2013	(120,776.41)	(112,912.09)	(104,982.24)	(100,394.72)									(439,065.46)
	(513,156.71)	(504,047.21)	(516,122.79)	(493,495.92)	(360,136.60)	(364,396.44)	(384,319.38)	(389,431.18)	(434,978.89)	(454,377.33)	(423,182.21)	(425,410.43)	(5,262,054.90)
													(5,262,054.90)



CONFIDENTIAL

19-1 p4

5/11/11

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

De Paris, Melanie

Title Reg Bal Adj Per Diem

From: Lempke, Erika
Sent: Tuesday, October 01, 2013 11:43 AM
To: De Paris, Melanie; Sharp, Scott
Subject: FW: T7 Curve - DRAFT for Discussion Purposes Only
Attachments: T7_POList_201306_082013.xls

Scott/Melanie:

The total of the Per Diem adjustment is (5,262,054.90). We have gotten the cash flows for the T-7 piece that we can start calculating carrying charges on and later on we will get the [REDACTED] cash flows. The breakdown of the (5,262,054.90) is as follows: 1

[REDACTED] SUBJECT TO CHANGE	(3,065,641.74)	2
T7 - SUBJECT TO CHANGE	(2,196,413.16)	

Thanks,

Erika K. Lempke, CPA
Senior Accountant
New Nuclear Accounting
Juno Beach, FL
Office: 561-691-2128
Cell: [REDACTED]

CONFIDENTIAL

From: Castaneda, Stephanie
Sent: Monday, September 30, 2013 6:51 PM
To: Ferguson, Keith; Talbot, Soria; Lempke, Erika; Rubin, Ken; Campos, Jennifer; Fleetwood, Don; Ousdahl, Kimberly; Contratto, Travis; Braun III, William
Subject: T7 Curve - DRAFT for Discussion Purposes Only

Please find attached T7 Draft Analysis providing the year that invoices were paid against the selected T-7 contracts. I have compared the payment year to Internal Auditing's work papers to validate that the dates are accurate. There was one exception [REDACTED] where the first payment date per my files are earlier than IA's but that is probably because per diem started later than the first payment date against the contract. Based on this information, the T-7 spending curve would be: 4

2008 - 1.97%
2009 - 5.79%
2010 - 3.91%
2011 - 5.35%
2012 - 65.84%
2013 - 17.14%

T 87



I have also provided the [REDACTED] spending curve at the bottom of the spreadsheet that ramps up in 2010 and drops off in 2013. I would like to validate the [REDACTED] spending curve against Project Controls non-manual headcount ramp. 5

We can discuss further in the morning.

SOURCE Reg # 13

19-1
5 p2

CONFIDENTIAL

FIRST PER DIEM PER LA

Title Degeba Addy. per Bern

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-
 TYE 2013

Financial Audit EPU
Request Number 13
3) Page 4, Note 5)

5/14/14

JACG/Nuclear Needs/DKT 130009/JOURNAL ENTRIES 2013/09-September/Adjusting Enfranch Prior Year CC Adj for Per Diem Reclass - thru \$5,262,054.90/T7_POLIST_201309_082013
DRAFT ANALYSIS

$$\frac{19-1}{5} = 3.8$$

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

De Paris, Melanie

From: Talbot, Soria
Sent: Thursday, April 25, 2013 12:55 PM
To: Powers, Winnie; Lempke, Erika; Braun iii, William; Kimball, Kristin; De Paris, Melanie
Cc: Bores, Scott; Castaneda, Stephanie
Subject: RE: Additional Adjustment

Title *Beg Bal Adj. per Diem*

This is final.

From: Powers, Winnie
Sent: Thursday, April 25, 2013 12:54 PM
To: Lempke, Erika; Braun iii, William; Kimball, Kristin; De Paris, Melanie
Cc: Bores, Scott; Castaneda, Stephanie; Talbot, Soria
Subject: FW: Additional Adjustment
Importance: High

CONFIDENTIAL

Melanie

Once Soria has confirmed the below is final, please calculate the adjustment needed to carrying charges, base rate revenue requirements, Appendices A, B and C so that Erika can review prior to my review. Once that is done we will begin to flow it through the NFRs, footnotes, testimony, and exhibits. Erika, please go through the NFRs, Appendices and testimony and exhibits to highlight where we believe the numbers will change to make it easier for Kristin to cross reference to back up.

Thank you all

From: Talbot, Soria
Sent: Thursday, 25 April, 2013 12:44 PM
To: Powers, Winnie; Castaneda, Stephanie
Subject: Additional Adjustment
Importance: High

Winnie/Steph,

We please need to make an additional adjustment in the NFRs of \$84,323 (highlighted below). The assumptions used should be similar to the assumptions previously used for the \$555,964. Please let me know if we still need the 1:30 call.

	Steph's Jnl Entry Posted	Carrying Charges	BR Revenue Requirements	BR Increase	Actions
✓ <i>Carrying charge adjusted in PY audit</i> \$1,508,971	12-Dec	Yes	Yes	No*	Calculate Base Rate Increase Impact
✓ <i>19-1 PY</i> \$77,315	13-Feb	Yes	Yes	No*	Calculate Base Rate Increase Impact
✓ <i>(A)</i> \$213,128	13-Mar	No	No	No	Calculate Carrying Charges, BR Revenue Requirements and BR Increase Impact



SOURCE Reg # 13

19-1
6 PI

✓	(A) \$555,964	No	No	No	No	Calculate Carrying Charges, BR Revenue Requirements and BR Increase Impact
	(9-14) \$84,323	No	No	No	No	Calculate Carrying Charges, BR Revenue Requirements and BR Increase Impact
	\$2,439,701					

SMO
BM
5/23/14

Assumptions:

Back out carrying charges and base rate revenue requirements, starting at 1/1/2008 ~~P16~~

When Unit 4 is placed into service, we will reduce the base rate revenue requirements (i.e. most conservative approach)

When we true up our 2012 base rate increase in September, we will reduce our true-up by the \$2,439,701

Soria Talbot
Sr. Manager, Regulatory Affairs
Florida Power & Light Company
561-691-2411 (W)

(C) 1

$$\Sigma(A) = 769,092$$

(19-1p4)

CONFIDENTIAL



SOURCE Reg #13

19-1
6 p2

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FPL - Uprate
Construction Cost
TYE 12/31/2013
B Maltre

Title Construction Cost Pivot

5/14/14
BM
5/23/14

Generation	1	2	3	4	5	6	Grand Total
Total	63,169,638	40,874,261	37,900,930	4,239,158	73,008	672,570	146,929,563
						T-6 Filing	146,913,711
						Difference	15,852
						Removal Cost	

Transmission	1
Total	(100,837)
T-6 Filing	(92,528)
Difference	(8,309)
	Removal Cost for T1991

Generation

Sum of Value in Rep Cur	Per						
Object	WBS Element	5	6	Grand Total			
P00000116367	UNUC.00000045.93		89,192	89,192			
P00000116368	UNUC.00000045.93	489	124,327	124,816			
Grand Total		489	213,519	214,008	135,126.00	63.14%	

CONFIDENTIAL

Sum of Value in Rep Cur	Per						
Object	WBS Element	1	2	3	Grand Total		
P00000113256	UNUC.00000045.90	5,017	16,958	130,537	152,512		
Grand Total		5,017	16,958	130,537	152,512	93,728.68	61.46%

Sum of Value in Rep Cur	Per								
Object	WBS Element	1	2	3	4	5	6	Grand Total	
P00000115145	UNUC.00000044.01	388,557	988	217,071	97,410	62,194	235,185	1,001,386	
P00000115146	UNUC.00000044.01	388,557	5,163	187,264	0	10,324	223,886	815,194	
Grand Total		777,114	6,151	404,336	97,410	72,519	459,071	1,816,581	1,016,576.95 55.96%

Sum of Value in Rep Cur	Per						
Object	WBS Element	3	10	Grand Total			
P00000115664	UNUC.00000052.90	98,500	10	98,510			
Grand Total		98,500	10	98,510	98500	99.99%	

Sum of Value in Rep Cur	Per						
Object	WBS Element	1	2	3	4	Grand Total	
P0000000767	UNUC.00000052.90	(8,084,822)	1,145		150	(8,083,528)	
P00000115663	UNUC.00000052.90			7,996,274		7,996,274	
P00000115664	UNUC.00000052.90			98,500		98,500	
P00000002101	UNUC.00000052.07	140,756	332,378	84,059	49,280	606,472	
P00000002102	UNUC.00000052.06	17,448	15,177	16,728	17,193	66,547	
P00000002808	UNUC.00000052.11	0				0	
P00000002809	UNUC.00000052.11	333,359	220,764	121,024	104,703	779,850	
P00000002810	UNUC.00000052.11	2,602,373	1,780,869	1,045,799	774,707	6,153,748	
P00000003909	UNUC.00000052.06	41,533	38,015	25,487	15,594	120,629	
P00000003010	UNUC.00000052.06	1,320	2,306			3,626	
P00000003011	UNUC.00000052.08	0	319,000	(181)	10,076	328,895	
P00000003012	UNUC.00000052.11	1,325				1,325	
P00000003401	UNUC.00000052.07	1,670	1,512			3,182	
P00000003402	UNUC.00000052.08	168,766	31,899	53,714	2,394	256,772	
P00000003706	UNUC.00000052.04			(1,363)		(1,363)	
P00000004003	UNUC.00000052.10	(248,210)	2	(4,271,569)	(6,702,681)	(11,222,458)	
P00000004004	UNUC.00000052.10	58,933	39,496	29,929	12,599	140,957	
P00000005103	UNUC.00000052.11	52,429	2,062	1,901	5,446	61,839	
P00000005802	UNUC.00000052.08	23,680				23,680	
P00000006401	UNUC.00000052.08	37,512	108,446	51,375	297,473	494,806	
P00000007001	UNUC.00000052.02			67,406		67,406	
P00000007103	UNUC.00000052.09	(3,236)	(4,619)		(5,339)	(13,194)	
P00000007104	UNUC.00000052.08	(168,122)	(9,862)	(555,432)	(259,844)	(1,027,260)	
P00000007603	UNUC.00000052.11	18,524	31,048	43,021	32,433	125,026	
P00000006202	UNUC.00000052.10	795	345	0	560	1,699	
P00000010902	UNUC.00000052.11	41,675	25,130	11,515	4,889	83,608	
P00000011002	UNUC.00000052.11	109,380	99,019	49,254	17,550	275,204	
P00000013602	UNUC.00000052.11	48,730	24,510	163,773		237,014	
P00000014505	UNUC.00000052.11	5,141	5,727	6,597	4,777	22,241	
P00000017702	UNUC.00000052.11	53,004	58,094	216,878	104,235	431,712	
P00000020403	UNUC.00000052.11			3,863	6,148	10,011	
P00000020548	UNUC.00000052.11	106,035	18,039	174,797	25,666	324,536	
P00000020550	UNUC.00000052.11	81,120	60,489	75,552	37,689	254,850	
P00000020809	UNUC.00000052.09	0	7,497	(3,820,701)		(3,813,204)	
P00000020810	UNUC.00000052.09	3,291	1,428		5,000	9,719	
P00000020819	UNUC.00000052.11	243,053	279,863	193,208	7,987	724,111	
P00000020823	UNUC.00000052.11	69	9,425	686	568	10,748	
P00000020824	UNUC.00000052.11	3,505				3,505	
P00000020827	UNUC.00000052.11	561,500	316,248	374,704	1,188,107	2,450,559	
P00000020828	UNUC.00000052.11	540,478	662,152	1,174,582	582,565	2,959,775	
P00000020834	UNUC.00000052.11	32,734	28,916	17,764	14,669	94,083	
P00000020835	UNUC.00000052.11	16,647	5,863	2,931	2,931	28,373	



SOURCE Reg # 1

19-2
T P1

Sum of Value In Rep Cur	Per					
Object	WBS Element	1	2	3	4	Grand Total
P80000020840	UNUC.00000052.11	83,539	195,535	147,893	48,988	473,955
P80000020842	UNUC.00000052.11			223		223
P80000020844	UNUC.00000052.11	427,733	492,369	294,036	155,265	1,369,403
P80000020849	UNUC.00000052.11	79,825	83,796	69,285	25,735	258,643
P80000020850	UNUC.00000052.11	20,064	17,748	22,138	15,675	75,625
P80000020851	UNUC.00000052.11	274,746	253,544	235,344	139,306	902,940
P80000020856	UNUC.00000052.11	120	960		1,192	2,272
P80000020857	UNUC.00000052.11	46,498	51,605	62,880	49,803	210,786
P80000020869	UNUC.00000052.05	64,179	52,428	46,799	17,202	180,608
P80000020872	UNUC.00000052.05	762,694	803,968	975,116	861,467	3,403,244
P80000020877	UNUC.00000052.05	83	76	75	97	331
P80000020880	UNUC.00000052.05	65,817	72,719	89,256	72,493	300,284
P80000020889	UNUC.00000052.08	181,144	15,400	2,472	150,459	389,474
P80000020890	UNUC.00000052.08			6,876	0	6,876
P80000020891	UNUC.00000052.08	368,176	36,082	350,028	159,612	913,898
P80000020892	UNUC.00000052.08	65,000	0	0	0	65,000
P80000020893	UNUC.00000052.08	202,740	16,724	9,771	0	229,235
P80000020894	UNUC.00000052.08	3,500	169,811	104,938	0	278,250
P80000020895	UNUC.00000052.04	29,023,186	9,376,665	12,889,793	(5,176,123)	47,013,521
P80000020901	UNUC.00000052.03	753,508	281,261	63,314	836,153	1,934,236
P80000020902	UNUC.00000052.06	7,187	6,297	7,818	9,970	31,273
P80000020904	UNUC.00000052.06	14,168	6,164	40,391	19,154	79,876
P80000020933	UNUC.00000052.06	2,149,476	2,448,738	2,629,052	1,623,721	8,850,987
P80000020936	UNUC.00000052.06	62,921	96,501	104,541	70,599	334,561
P80000020938	UNUC.00000052.06	130,052	324,487	156,160	95,551	706,250
P80000020939	UNUC.00000052.06	256,039	275,705	232,266	(565,368)	198,642
P80000020941	UNUC.00000052.06	7,453	10,377	8,267	8,025	34,122
P80000020943	UNUC.00000052.06	4,793	6,720	9,737	6,720	27,970
P80000021110	UNUC.00000052.11	1,712		17,561		19,273
P80000021112	UNUC.00000052.11	433,121	539,429	666,084	482,890	2,121,505
P80000021118	UNUC.00000052.07	11,546	729	24,967	16,380	53,623
P80000021186	UNUC.00000052.11	246,738	246,866	178,150	159,274	831,028
P80000021187	UNUC.00000052.11	296,645	249,491	449,594	318,120	1,313,849
P80000021189	UNUC.00000052.11	133,424	142,675	140,517	48,714	465,330
P80000021232	UNUC.00000052.11	2,179,395	2,124,931	1,383,299	2,505,230	8,192,853
P80000021790	UNUC.00000052.09	103,038	89,430	74,716	33,433	300,618
P80000021794	UNUC.00000052.11	8,975	2,552	4,545	3,382	14,454
P80000021795	UNUC.00000052.11	103,002	234,369	127,714		465,086
P80000021803	UNUC.00000052.07	61,626	456,947	278,558	63,528	858,659
P80000022355	UNUC.00000052.09	0		646,170	0	646,170
P80000022428	UNUC.00000052.11	43,625	48,816	60,601	37,686	190,728
P80000022432	UNUC.00000052.11			280		280
P80000022435	UNUC.00000052.07	1,165	947			2,111
P80000022444	UNUC.00000052.07	30,411	31,701	36,320	39,733	138,165
P80000022445	UNUC.00000052.07	3,360	3,360	5,880	6,720	19,320
P80000022446	UNUC.00000052.07	129,546	455,676	205,319	99,530	890,072
P80000022449	UNUC.00000052.08	152,120	0	909,872	0	1,061,992
P80000022450	UNUC.00000052.08	0	41,158	0	(34,449)	6,709
P80000024102	UNUC.00000052.11	(541,954)	(1,681,067)	(11,476,979)		(13,700,000)
P80000024103	UNUC.00000052.12	0	509,384	(171,674)	0	337,710
P80000025601	UNUC.00000052.11	135,045	17,780	49,787	43,618	246,229
P80000025602	UNUC.00000052.11	575,732	337,842	421,748	(76,534)	1,258,789
P80000025603	UNUC.00000052.11	77,559	1,702	11,808	6,829	97,898
P80000025604	UNUC.00000052.11	42,786	17,044	55,054	60,389	175,273
P80000025605	UNUC.00000052.11	939,494	231,097	780,319	647,722	2,598,632
P80000025606	UNUC.00000052.11				0	0
P80000025607	UNUC.00000052.11	83,723	69,259	69,223	35,631	257,836
P80000025608	UNUC.00000052.11	22,633	8,602	51,344	46,929	129,502
P80000025609	UNUC.00000052.11			2,401	1,687	4,087
P80000025610	UNUC.00000052.11	73,366	49,369	36,192	23,703	182,630
P80000025613	UNUC.00000052.11			328,696	(16,557)	312,139
P80000025614	UNUC.00000052.11	131,951	153,731	106,207	3,758	395,648
P80000025615	UNUC.00000052.11	237,955	242,246	221,115	236,009	937,325
P80000025616	UNUC.00000052.11	180,854	152,402	161,325	173,968	668,549
P80000025617	UNUC.00000052.11	158,055	125,232	107,070	155,442	545,800
P80000025618	UNUC.00000052.11	44,550	11,884	12,094	105,126	173,653
P80000025619	UNUC.00000052.11			0		0
P80000025621	UNUC.00000052.11	52,988	15,065	20,084	20,215	108,351
P80000029601	UNUC.00000052.17	19,551				19,551
P80000029602	UNUC.00000052.17	8,737	(2,251)	(3,078)		3,408
P80000029603	UNUC.00000052.17	526,717	417,835	(89,992)	(5,838)	848,722
P80000029604	UNUC.00000052.17	113,083	396	30,370	23,777	167,626
P80000029605	UNUC.00000052.17	390,267	(85,508)	60,110	158,775	523,646
P80000029606	UNUC.00000052.17	138,583	46,076	(13,212)	38,993	210,441
P80000029607	UNUC.00000052.17			92,796	(6,419)	25,877
P80000029608	UNUC.00000052.17	17,268	153,799	(115,067)	(2,786)	53,214
P80000029609	UNUC.00000052.17	1,103,757	1,163,485	2,381,406	(930,607)	3,718,041
P80000029610	UNUC.00000052.17	162,535	(112,666)	974	(9,691)	41,553
P80000029611	UNUC.00000052.17	4,774,022	1,192,083	(1,331,112)	847,382	5,482,375
P80000029612	UNUC.00000052.17	55,659	(52,952)	(1,188)		1,519
P80000029613	UNUC.00000052.17	430,351	1,351,902	1,854,046	1,282,182	4,928,481
P80000029614	UNUC.00000052.17	1,547,979	71,562	(21,127)		1,598,415
P80000029615	UNUC.00000052.17	414,329	99,489	15,307		529,125
P80000029616	UNUC.00000052.17	457,333	478,771	427,847	2,003	1,365,955
P80000029618	UNUC.00000052.17	470,182	467,321	(3,106)	0	934,397
P80000029619	UNUC.00000052.17	(1,753)	(36)		(1,389)	(3,181)
P80000029620	UNUC.00000052.17	1,770,934	1,594,137	1,825,573	801,328	5,991,972
P80000029622	UNUC.00000052.17	(253,726)	459,401	228,061	155,813	589,549
P80000029623	UNUC.00000052.17	2,024,322	1,470,890	881,463	314,547	4,691,222
P80000029801	UNUC.00000052.17	3,306,886	1,986,540	705,700	218,596	6,217,723
P80000030104	UNUC.00000052.17	3,694				3,694
P80000031101	UNUC.00000052.18	250,410	81,852	(5,232)		327,030

5/14/0
Bm
5/23/14

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Construction Cost Pivot

CONFIDENTIAL



SOURCE Req # 1

19-2
1 p2

Sum of Value in Rep Cur	Per						
Object	WBS Element	1	2	3	4	Grand Total	
P80000031102	UNUC.00000052.18	573,552	482,689	(75,892)	0	980,349	
P80000031103	UNUC.00000052.18	2,268,118	1,045,754	(176,641)	11,154	3,148,384	
P80000031104	UNUC.00000052.18	(66,688)	7,809	(99)		(63,984)	
P80000031105	UNUC.00000052.19		1,681,067	11,453,766		13,134,833	
P80000031801	UNUC.00000052.20	1,452,721	1,870,910	796,925	(52,497)	4,068,059	
P80000032204	UNUC.00000052.17	28,675	177,638	51,842	43,902	302,058	
P80000034401	UNUC.00000052.11	1,459,411	311,451	0	30,258	1,801,120	
P80000035503	UNUC.00000052.17			309,204	964,397	1,273,601	
P80000035601	UNUC.00000052.07			142,501	10,545	153,046	
Grand Total		62,387,507	40,851,152	37,366,057	4,141,747	144,746,463	Amst Tested 62,801,249.18 % Tested 43.39%

5/14/08
BM
5/23/14

Transmission

Sum of Val in rep. cur.	Per					
Order	1	Missing G/L Transactions of Removal Cost	Grand Total	Amst Tested	% Tested	
T00000001991	(85,102)	(10,672)	(95,774)	862	-0.90%	
T00000002011	(53)	(1,172)	(1,225)	125	-10.20%	
T00000002182	(3,008)	(830)	(3,838)	1,662	-43.30%	
Grand Total	(88,163)	(12,674)	(100,837)	2,649		

Note: 89% of T1991 are payroll charges

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Construction Cost Pivot

CONFIDENTIAL



SOURCE Req #1

19-2
1 P3

CONFIDENTIAL

Title Gen. Construction Cost Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
DKL 140009-EL ACN 14-007-4-1
TYE 2013

INDEX NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	DocumentNo	Document Header Text	Purch Doc	RefDocNo	Per	Year
689024	UNUC.00000045.93	P00000116367	EPU PSL Fabric Building B Roof	5750700	OUTSIDE SERVICES: Other	XF	21145778	084620300000 PSL		104217460	6	2013
689023	UNUC.00000045.93	P00000116367	EPU PSL Fabric Building B Roof	5750700	OUTSIDE SERVICES: Other	XF	21147648	945620300000 PSL		104217794	6	2013
689038	UNUC.00000045.93	P00000116368	EPU PSL Fabric Building F Roof	5750700	OUTSIDE SERVICES: Other	XF	21145778	084620300000 PSL		104217460	6	2013
689037	UNUC.00000045.93	P00000116368	EPU PSL Fabric Building F Roof	5750700	OUTSIDE SERVICES: Other	XF	21147648	945620300000 PSL		104217794	6	2013
586805	UNUC.00000045.90	P00000113256	EPU PSL Simulator Mod Phase 3	5750700	OUTSIDE SERVICES: Other	XF	18247923	720079200000 PSL		103477281	2	2013
613146	UNUC.00000045.90	P00000113256	EPU PSL Simulator Mod Phase 3	5750500	OUTSIDE SERVICES: Temporary Labor	SA	19251743	EPU PSL Reclass		103749956	3	2013
552873	UNUC.00000040.01	P00000115145	EPU U1 Spent Fuel Handling Machine	5750700	OUTSIDE SERVICES: Other	SA	17711490	EPU Spent Fuel Machine		103347720	1	2013
556022	UNUC.00000044.01	P00000115146	EPU U2 Spent Fuel Handling Machine	5750700	OUTSIDE SERVICES: Other	SA	17711490	EPU Spent Fuel Machine		103347720	1	2013
642075	UNUC.00000040.01	P00000115145	EPU U1 Spent Fuel Handling Machine	5750310	OUTSIDE SERVICES: Equipment/Materials	XF	20024778	039289200000 PSL		103947658	4	2013
644591	UNUC.00000044.01	P00000115146	EPU U2 Spent Fuel Handling Machine	5750310	OUTSIDE SERVICES: Equipment/Materials	XF	20024778	039289200000 PSL		103947658	4	2013

PBC

SOURCE Reg # 1, 2, 3, 36

19-2
1-1
P1

5/16/14
BPM
5/12/14

CONFIDENTIAL

Attributes
1 Proper Period
2 Proper Amt
3 Proper Classification
4 Proper Support
5 Uprate Related

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Gen. Construction Cost Testing

INDEX NO	WBS Element	Object	Name of offsetting account	Name	Quantity	Value in Rep Cur	Postg Date	1	2	3	4	5	Description
689024	UNUC.00000045.93	P00000116367	C P BUILDING SOLUTIONS LLC	RE-SKIN BRAVO & FOXTROT FABRIC BUILDINGS FOR EPU	0		6/11/2013	Y	Y	Y	Y	Y	Labor, equipment, and material to re-skin the Bravo (B) and Foxtrot (F) Fabric buildings for the EPU organization - Replaced 8 side wall panels and 2 end walls with duran-weave white fabric of the B building and 15 side walls and 2 end walls of the F building. Allocated of the payment milestone due at FPL receipt of fabric for building B.
689023	UNUC.00000045.93	P00000116367	C P BUILDING SOLUTIONS LLC	RE-SKIN BRAVO & FOXTROT FABRIC BUILDINGS FOR EPU	0		6/11/2013	Y	Y	Y	Y	Y	Labor, equipment, and material to re-skin the Bravo (B) and Foxtrot (F) Fabric buildings for the EPU organization - Replaced 8 side wall panels and 2 end walls with duran-weave white fabric of the B building and 15 side walls and 2 end walls of the F building. Allocated of the payment milestone due at FPL acceptance of fabric installation to building B.
689038	UNUC.00000045.93	P00000116368	C P BUILDING SOLUTIONS LLC	RE-SKIN BRAVO & FOXTROT FABRIC BUILDINGS FOR EPU	0		6/11/2013	Y	Y	Y	Y	Y	Labor, equipment, and material to re-skin the Bravo (B) and Foxtrot (F) Fabric buildings for the EPU organization - Replaced 8 side wall panels and 2 end walls with duran-weave white fabric of the B building and 15 side walls and 2 end walls of the F building. Allocated of the payment milestone due at FPL receipt of fabric for building F.
689037	UNUC.00000045.93	P00000116368	C P BUILDING SOLUTIONS LLC	RE-SKIN BRAVO & FOXTROT FABRIC BUILDINGS FOR EPU TOTAL	0		6/11/2013	Y	Y	Y	Y	Y	Labor, equipment, and material to re-skin the Bravo (B) and Foxtrot (F) Fabric buildings for the EPU organization - Replaced 8 side wall panels and 2 end walls with duran-weave white fabric of the B building and 15 side walls and 2 end walls of the F building. Allocated of the payment milestone due at FPL acceptance of fabric installation to building F.
586805	UNUC.00000045.90	P00000113256	L3 COMMUNICATIONS MAPPS INC	SIMULATOR DCS TRANSLATOR ENHANCEMENT FOR EPU AT PS	0		2/5/2013	Y	Y	Y	Y	Y	Sr. Engineer charged to provide enhancements to the simulator distributed control system to add the capability for the CHN Block to the current translator and to re-consolidate the configuration for these changes.
613146	UNUC.00000045.90	P00000113256	OUTSIDE SERVICES: Temporary Labor	Jan 2013 - B Singh Labor from Simulator Pl2 to Pl3 TOTAL	0		3/22/2013	Y	Y	Y	Y	Y	Reclassified EPU Simulator contractor labor, per diem, and mgmt fee charges from August 2012 to January 2013 in EPU IO - EPU PSL Simulator Mod Phase 2 to another incremental IO - EPU PSL Simulator Mod Phase 3.
552873	UNUC.00000040.01	P00000115145	OUTSIDE SERVICES: Other	U1 Contract 2301976 - Westinghouse Spent Fuel Mach	0		1/14/2013	Y	Y	Y	Y	Y	Reclassified tripod and jib crane engineering and design cost from 10/29/2012 in EPU incremental IO - PSL1 SFP Rack Mode Metamatic Insert to another incremental IO - EPU U1 Spent Fuel Handling Machine.
556022	UNUC.00000044.01	P00000115146	OUTSIDE SERVICES: Other	U2 Contract 2301976 - Westinghouse Spent Fuel Mach	0		1/14/2013	Y	Y	Y	Y	Y	Reclassified tripod and jib crane engineering and design cost from 10/29/2012 in EPU incremental IO - PSL1 SFP Rack Mode Metamatic Insert to another incremental IO - EPU U1 Spent Fuel Handling Machine.
642075	UNUC.00000040.01	P00000115145	WESTINGHOUSE ELECTRIC CO.	SPENT FUEL HANDLING MACHINE MODIFICATION FOR EPU A	0		4/25/2013	Y	Y	Y	Y	Y	of the payment milestone due upon shipment of the Tripod and jib crane related to Spent Fuel Handling Machine.
644591	UNUC.00000044.01	P00000115146	WESTINGHOUSE ELECTRIC CO.	SPENT FUEL HANDLING MACHINE MODIFICATION FOR EPU A TOTAL	0		4/25/2013	Y	Y	Y	Y	Y	of the payment milestone due upon shipment of the Tripod and jib crane related to Spent Fuel Handling Machine.

SOURCE Log # 123816

14-2
1-1-12

5/2/14
Bm
JTB

CONFIDENTIAL

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title *Gen Construction Cost Testing*

INDEX NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	DocumentNo	Document Header Text	Purch Doc	RefDocNo	Per	Year
639259	UNUC.00000052.00	P00000115664	EPU PTN Valve Refurb Post PTN 4 27	5400100	MATERIALS & SUPPLIES: General	SA	19291045	EPU PTN Valves from 4R27		103760412	3	2013
560763	UNUC.00000052.04	PB0000020895	LOE/MGT	5750700	OUTSIDE SERVICES: Other	XF	17869324	135769200000 PTN		103388724	1	2013
560764	UNUC.00000052.04	PB0000020895	LOE/MGT	5750700	OUTSIDE SERVICES: Other	XF	17897748	615769200000 PTN		103397858	1	2013
563301	UNUC.00000052.06	PB0000020933	FPL PROJECT MGMT - PTN	5750500	OUTSIDE SERVICES: Temporary Labor	TL	17479731			103280187	1	2013
563484	UNUC.00000052.06	PB0000020933	FPL PROJECT MGMT - PTN	5750500	OUTSIDE SERVICES: Temporary Labor	WE	17477297		2600007011	5000993009	1	2013
565701	UNUC.00000052.11	PB0000020809	MISC. MATERIALS	5400100	MATERIALS & SUPPLIES: General	ZM	18076291	11/26/12-12/26/12		1900168919	1	2013
569014	UNUC.00000052.11	PB0000020827	LEGACY PTN4_27 PLANT & OTHER SUPPOR	5450201	INSURANCE EXPENSE: Contractor Wrap up	SA	18034561	Contractor Wrap Up		103440676	1	2013
571273	UNUC.00000052.11	PB0000021232	PLANT MAINTENANCE SUPPORT	5750700	OUTSIDE SERVICES: Other	XF	17812688	061769200000 PTN		103377942	1	2013
581294	UNUC.00000052.17	PB0000029611	NCC and Palfinger	5400100	MATERIALS & SUPPLIES: General		17695388	NAMS PTN		103342806	1	2013
581370	UNUC.00000052.17	PB0000029611	NCC and Palfinger	5750700	OUTSIDE SERVICES: Other	XF	17869385	708669200000 PTN		103389028	1	2013
582127	UNUC.00000052.90	P00000000767	PTN4 EXTENDED POWER UPRATE PTN4-27	5750700	OUTSIDE SERVICES: Other	SA	17638173	EPU PTN 4 27 Removal		103277869	1	2013
590803	UNUC.00000052.04	PB0000020895	LOE/MGT	5750700	OUTSIDE SERVICES: Other	ZM	18719602	PTN EPU		1900176974	2	2013
594241	UNUC.00000052.06	PB0000020938	FPL PROJECT MGMT - START UP	5400100	MATERIALS & SUPPLIES: General	XG	18591741	NAMS PTN		103583841	2	2013
598573	UNUC.00000052.11	PB0000020828	LEGACY PTN4_27 PLANT & OTHER SUPPOR	5401100	OILS & LUBRICANTS	SA	18551860	Fuel Corrections		103575084	2	2013

PBC

Source Req# 1, 2, 3 & 6

19-2-13

5/14/14
Bm
5/21/14

FPL - Uprate
Construction Cost Generation Testing
TYE 12/31/2013
B Maitre

CONFIDENTIAL

Attributes
1 Proper Period
2 Proper Amt
3 Proper Classification
4 Proper Support
5 Update Related

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title *Gen Construction Cost Testing*

INDEX NO	WBS Element	Object	Name of offsetting account	Name	Quantity	Value in Rep Car	Post Date	1	2	3	4	5	Description
639259	UNUC.00000052.90	P00000115664	OUTSIDE SERVICES: Other	002297624 Incremental Refurb of Valves in CSP	0		3/25/2013	Y	Y	Y	Y	Y	Reclassified the cost of refurbished a spare steam turbine valve to bring it to uprate condition for EPU from EPU 10 - HP TURBINE to another incremental IO - EPU PTN Valve Refurb Post PTN 4_27. Valve placed in service upon receipt inspection.
				TOTAL									
560763	UNUC.00000052.04	PB0000020895	BECHTEL POWER CORP	PROJ. MANAGEMENT AND ENG. SERVICES AT PTN4 FOR EPU	0		1/22/2013	Y	Y	Y	Y	Y	Engineering, Procurement, and Construction (EPC) vendor to the Uprate - Technical services and related cos - Billed for projected modification target cost through Feb 2013. Also includes a true-up for actual cost for Dec 2012 at Turkey Point.
560764	UNUC.00000052.04	PB0000020895	BECHTEL POWER CORP	PROJ. MANAGEMENT AND ENG. SERVICES AT PTN4 FOR EPU	0		1/23/2013	Y	Y	Y	Y	Y	Engineering, Procurement, and Construction (EPC) vendor to the Uprate - Technical services and related cos - Billed for projected outage target cost through Feb 2013. Also includes a true-up for actual cost for Dec 2012 at Turkey Point.
563301	UNUC.00000052.06	PB0000020933	GUIDANT GROUP INC	2.00-MGMT FEE	0		1/2/2013	Y	Y	Y	Y	Y	Management fee on payroll totaling [redacted] Fees are generated internally by a SAP program that picks up the posted timesheet and calculates the [redacted] owed to Guidant.
563484	UNUC.00000052.06	PB0000020933	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	123012-ST-Smith-060072.00	0		1/2/2013	Y	Y	Y	Y	Y	[redacted] for Nuc Project Manager provided by Guidant.
563701	UNUC.00000052.11	PB000002089	US BANK NATIONAL ASSOCIATION ND		0	89,602.81	1/31/2013	Y	Y	Y	Y	Y	Purchased tools, testing equipments, cleaning supplies, training supplies identifying tags, storage containers, and safety supplies, (4) pocket hygrometer, (4) actuator valve covers, to be used by EPU.
569014	UNUC.00000052.11	PB0000020827	PREPAID - Insurance - Intercompany	Contractor Wrap-Up Premium Amortization-Jan 2013	0	443,738.00	1/30/2013	Y	Y	Y	Y	Y	PTN Unit 4's allocation of the Nuclear Business Unit 2013 Contractor Wrap Up Insurance Premium based on contractor's payroll estimates
571273	UNUC.00000052.11	PB0000021232	AMES GROUP LLC	VALVE UPGRADE SERVICES FOR EPU/PTN UNITS 3 & 4 OUT	0		1/18/2013	Y	Y	Y	Y	Y	Ames provided equipment, craft labor, and supervision to support the EPU valve upgrade services, modification, replacements and/or testing.
581294	UNUC.00000052.17	PB0000020911	INVENTORY: M&S	0001666143 MOTOR:100 HP, 480V, 3PH, 60 HZ. FAN MOT	0	59,940.40	1/12/2013	Y	Y	Y	Y	Y	Two 100 Horsepower Fan Motor requested for EPU outage scope for PTN Unit 4 Cycle 27 totaling \$59,940.40. Issued from inventory and based on average unit Price. <i>119-211-117</i>
581370	UNUC.00000052.17	PB0000020911	STONE & WEBSTER CONSTRUCTION INC	SUPPLEMENTARY MAINTENANCE & RELATED SERVICES FOR E	0		1/22/2013	Y	Y	Y	Y	Y	Show maintenance contract provides EPU with supplementary maintenance personnel. Billed thru 1/6/2013 for labor and expenses related to PTN Unit 4.
582127	UNUC.00000052.90	P00000000767	OUTSIDE SERVICES: Other	EPU PTN4_27 Removal Cost Adjustment	0	(8,093,077.00)	1/2/2013	Y	Y	Y	Y	Y	Unit 4 Jan 2013 entry for removal cost. Total removal cost totaled \$27,073,933. <i>119-211-117</i>
590803	UNUC.00000052.04	PB0000020895	BECHTEL POWER CORPORATION		0		2/28/2013	Y	Y	Y	Y	Y	Engineering, Procurement, and Construction (EPC) vendor to the Uprate - Technical services and related cos - Billed for projected outage target cost through Mar 2013. Also includes a true-up for actual cost for Jan 2013 at Turkey Point. (invoice was not paid in full)
594241	UNUC.00000052.06	PB0000020938	INVENTORY: M&S	0001667035 TRANSDUCER:MODULE OF HI TEMP/HI PRESSUR	0	86,368.59	2/22/2013	Y	Y	Y	Y	Y	22 transducers requested for EPU outage scope for PTN Unit 4 Cycle 27 totaling \$86,368.59. Issued from inventory and based on average unit Price.
598573	UNUC.00000052.11	PB0000020828	MATERIALS & SUPPLIES: General	FUEL: diesel gas various grades	0	164,618.65	2/21/2013	Y	Y	Y	Y	Y	EPU PTN Unit 4 Cycle 27 outage diesel fuel consumption by EPU.

PBC SOURCE Reg # 123326

12-2-14

571273

CONFIDENTIAL

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Gen Construction Cost Testing

INDEX NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	DocumentNo	Document Header Text	Purch Doc	Ref/DocNo	Per	Year
605555	UNUC.00000052.11	PB0000034401	4R27 RT Support for Shaw	5750700	OUTSIDE SERVICES: Other	XF	18222014	145969200000 PTN		103468919	2	2013
607355	UNUC.00000052.17	PB0000029611	NCC and Palfinger	5750700	OUTSIDE SERVICES: Other	XF	18541129	213279200000 PTN		103565128	2	2013
607620	UNUC.00000052.17	PB0000029623	Shaw Indirect Support - FE/RE	5750700	OUTSIDE SERVICES: Other	XF	18604096	944279200000 PTN		103587916	2	2013
607623	UNUC.00000052.17	PB0000029623	Shaw Indirect Support - FE/RE	5750700	OUTSIDE SERVICES: Other	XF	18298478	146969200000 PTN		103495236	2	2013
607866	UNUC.00000052.18	PB0000031103	Turbine Supply/Spillover Piping Rep	5750700	OUTSIDE SERVICES: Other	XF	18467649	653179200000 PTN		103546061	2	2013
607902	UNUC.00000052.19	PB0000031105	SFP Cooling HX Replacement Electric	5750700	OUTSIDE SERVICES: Other	XF	18541120	140279200000 PTN		103565102	2	2013
607959	UNUC.00000052.20	PB0000031801	Williams Support	5750700	OUTSIDE SERVICES: Other	XF	18467603	149079200000 PTN		103546001	2	2013
617814	UNUC.00000052.04	PB0000020895	LOE/MGT	5750700	OUTSIDE SERVICES: Other	XF	19096319	988579200000 PTN		103702651	3	2013
623250	UNUC.00000052.07	PB0000021118	ENVIRONMENTAL PERMITTING	5750400	OUTSIDE SERVICES: General Business Consu	WE	19140730		2000098256	5001119578	3	2013
623381	UNUC.00000052.07	PB0000035601	Construction Insurance	5450000	INSURANCE EXPENSE: Property	ZM	19251763	Endorsment from 2012-2013		1900183874	3	2013
626696	UNUC.00000052.11	PB0000020819	LEGACY PTM4_27 PLANT & OTHER SUPPOR	5400100	MATERIALS & SUPPLIES: General	XG	19127700	NAMS PTN		103709228	3	2013
627114	UNUC.00000052.11	PB0000020828	LEGACY PTM4_27 PLANT & OTHER SUPPOR	5600110	Meals & Entertainment - 100%	RS	18750913	*PTN CATERING WE 2/20/13	2400000061	5112468760	3	2013
627214	UNUC.00000052.11	PB0000020834	COPIER RENT	5440100	RENT EXPENSE: Non Facility	RS	18924168		2400000228	5112477964	3	2013
638834	UNUC.00000052.17	PB0000029623	Shaw Indirect Support - FE/RE	5750700	OUTSIDE SERVICES: Other	XF	19305951	006479200000 PTN		103761117	3	2013
639121	UNUC.00000052.19	PB0000031105	SFP Cooling HX Replacement Electric	5750700	OUTSIDE SERVICES: Other	XF	19073921	191679200000 PTN		103696340	3	2013
639122	UNUC.00000052.19	PB0000031105	SFP Cooling HX Replacement Electric	5750700	OUTSIDE SERVICES: Other	XF	19073962	291679200000 PTN		103696393	3	2013
639123	UNUC.00000052.19	PB0000031105	SFP Cooling HX Replacement Electric	5750700	OUTSIDE SERVICES: Other	XF	19074416	681679200000 PTN		103696590	3	2013

PBC

SCIENCE LOG # 1, 2, 3, 4, 5

19-2
1-1
PS

5/16/14
Bm
Stella

CONFIDENTIAL

Attributes
1 Proper Period
2 Proper Amt
3 Proper Classification
4 Proper Support
5 Uprate Related

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Gen Construction Cost Testing

INDEX NO	WBS Element	Object	Name of offsetting account	Name	Quantity	Value in Rep Cur	Postg Date	1	2	3	4	5	Description	
605555	UNUC.00000052.11	PB0000034401	TEAM INDUSTRIAL SERVICES INC	RADIOGRAPHY TESTING (RT) SERVICES FOR EPU-PTN	0		2/4/2013	Y	Y	Y	Y	Y	Team Industrial provided Radiography testing services for EPU. - Billed for labor, equipment, and expenses related to TPN 4	1
607355	UNUC.00000052.17	PB0000029611	STONE & WEBSTER CONSTRUCTION INC	SUPPLEMENTARY MAINTENANCE & RELATED SERVICES FOR E	0		2/20/2013	Y	Y	Y	Y	Y	Shaw maintenance contract provides EPU with supplementary maintenance personnel. Billed thru 2/3/2013 for labor and expenses related to TPN Unit 4.	2
607620	UNUC.00000052.17	PB0000029623	STONE & WEBSTER INC	ENGINEERING SUPPORT FOR EXTENDED POWER UPRATE - U4	0		2/24/2013	Y	Y	Y	Y	Y	Shaw engineering provided resident & field engineering, implementation and closeout support for the EPU PTN 4. Billed for labor and expenses thru Dec 2012	3
607623	UNUC.00000052.17	PB0000029623	STONE & WEBSTER INC	ENGINEERING SUPPORT FOR EXTENDED POWER UPRATE - U4	0		2/7/2013	Y	Y	Y	Y	Y	Shaw engineering provided resident & field engineering, implementation and closeout support for the EPU PTN 4. Billed for labor and expenses thru Nov 2012.	4
607866	UNUC.00000052.18	PB0000031103	WELDTech SERVICES CORP	EPU: IMPLEMENTATION OF U4R27 MODIFICATIONS	0		2/17/2013	Y	Y	Y	Y	Y	Construction and implementation of Engineering change modifications. Condensate pump, HP turbine upgrades, TPCW, Spillover gland steam, and Steam Jet Air Ejector. Billed for labor, equipment, and expenses	5
607902	UNUC.00000052.19	PB0000031105	PCI ENERGY SERVICES	SPENT FUEL POOL IMPLEMENTATION AND INSTALLATION SE	0		2/20/2013	Y	Y	Y	Y	Y	PCI provided the implementation and installation of the U4 Spent Fuel Pool Supplemental Heat Exchanger. Billed for time and material	7
607959	UNUC.00000052.20	PB0000031801	WILLIAMS SPECIALTY SERVICES LLC	COATING SERVICES IN SUPPORT OF EPU-PTN	0		2/17/2013	Y	Y	Y	Y	Y	Williams provides EPU with Coating (painting) services for TPN 4. Labor, material, and expenses	8
617814	UNUC.00000052.04	PB0000020895	BECHTEL POWER CORPORATION	PROJ. MANAGEMENT AND ENG. SERVICES AT PTN4 FOR EPU	0		3/14/2013	Y	Y	Y	Y	Y	This invoice covers projected Bechtel engineering, procurement, and construction cost thru April 2013 and tryp-up cost as of Feb 2013 for TPN 4 EPU.	9
623250	UNUC.00000052.07	PB0000021118	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	10213	0	23,007.30	3/18/2013	Y	Y	Y	Y	Y	Lab work on PTN fuel (19-2-1-1/3)	35
623381	UNUC.00000052.07	PB0000035601	NUCLEAR ELECTRIC INSURANCE LIMITED	TPN CoC Unit 4 EPU policy P12-022	0		3/22/2013	Y	Y	Y	Y	Y	Insurance - Course of construction endorsement premium for PTN 4	10
626696	UNUC.00000052.11	PB0000020819	INVENTORY: M&S	0000359527 ABRASIVE,PARTICLE:BLASTING, 50 OR 55 LB	0	83,448.82	3/15/2013	Y	Y	Y	Y	Y	2,366 bags of sandblasting materials requested for EPU outage scope for PTN Unit 4 Cycle 27 totaling \$83,448.82. Unit price is the average unit price at time of receipt.	
627114	UNUC.00000052.11	PB0000020828	ARAMARK SERVICES INC	*PTN CATERING WE 2/20/13	0		3/7/2013						Catering for EPU/Outage Safety and Hot Dog celebration at TPN - Co has excluded from NCRC clause (19-2-1-1/4)	14-36
627214	UNUC.00000052.11	PB0000020834	RICOH AMERICA'S CORPORATION		0		3/7/2013	Y	Y	Y	Y	Y	Rental fund usage fee for EPU designated printers split 50/50 between EPU Unit 3 and EPU Unit 4 IOs	12
638834	UNUC.00000052.17	PB0000029623	STONE & WEBSTER INC	ENGINEERING SUPPORT FOR EXTENDED POWER UPRATE - U4	0		3/25/2013	Y	Y	Y	Y	Y	Shaw engineering provided resident & field engineering, implementation and closeout support for the EPU PTN 4 thru Jan 2013. Includes in deductions for disputed items.	13
639121	UNUC.00000052.19	PB0000031105	PCI ENERGY SERVICES	SPENT FUEL POOL IMPLEMENTATION AND INSTALLATION SE	0		3/13/2013	Y	Y	Y	Y	Y	Labor, Per Diem, Mileage, and Expenses for PCI to implement and install U4 Spent Fuel Pool Supplemental Heat Exchanger - October 2012	15
639122	UNUC.00000052.19	PB0000031105	PCI ENERGY SERVICES	SPENT FUEL POOL IMPLEMENTATION AND INSTALLATION SE	0		3/13/2013	Y	Y	Y	Y	Y	Labor, Per Diem, Mileage, and Expenses for PCI to implement and install U4 Spent Fuel Pool Supplemental Heat Exchanger - November 2012	16
639123	UNUC.00000052.19	PB0000031105	PCI ENERGY SERVICES	SPENT FUEL POOL IMPLEMENTATION AND INSTALLATION SE	0		3/13/2013	Y	Y	Y	Y	Y	Labor, Per Diem, Mileage, and Expenses for PCI to implement and install U4 Spent Fuel Pool Supplemental Heat Exchanger - August 2012	17

PBC

Source B09 #1, 2, 3, 20

19-2
1-1-14

Stall
Bm
JH

CONFIDENTIAL

INDEX NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	DocumentNo	Document Header Text	Purch Doc	RefDocNo	Per	Year
639124	UNUC.00000052.19	PB0000031105	SFP Cooling HX Replacement Electric	5750700	OUTSIDE SERVICES: Other	XF	19074483	881679200000 PTN		103696671	3	2013
639125	UNUC.00000052.19	PB0000031105	SFP Cooling HX Replacement Electric	5750700	OUTSIDE SERVICES: Other	XF	19306178	475679200000 PTN		103761239	3	2013
651358	UNUC.00000052.06	PB0000020939	FPL PROJECT MGMT - PTN - RELATED EX	5750500	OUTSIDE SERVICES: Temporary Labor	SA	19965783	EPU Per Diem Reclaim		103929373	4	2013
652409	UNUC.00000052.11	PB0000002810	RADIATION PROTECTION - WASTE DISPOS	5400100	MATERIALS & SUPPLIES: General	Z7	20014307	449208200000 PTN		103947048	4	2013
661113	UNUC.00000052.11	PB0000025617	4R27 - Maintenance Electrical - Dir	5401700	VEHICLE: Utilization Charges	AB	19865523	Vehicle Utilization Charge		103902057	4	2013
663686	UNUC.00000052.12	PB0000024103	Station Outage Allocation 4R27	5750700	OUTSIDE SERVICES: Other	SA	20077771	Transfer costs		103964288	4	2013
663770	UNUC.00000052.17	PB0000029609	Main Steam Flow Element	5750700	OUTSIDE SERVICES: Other	XF	19840839	703089200000 PTN		103893176	4	2013
663814	UNUC.00000052.17	PB0000029611	NCC and Palfinger	5750700	OUTSIDE SERVICES: Other	XF	19595431	200879200000 PTN		103821175	4	2013

PBC source Reg # 1, 2, 3, 26

Title Gen Construction Cost Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

5/14/13
11/12/13

19-2
1-1 PM

- 1 Proper Period
- 2 Proper Amt
- 3 Proper Classification
- 4 Proper Support
- 5 Uprate Related

INDEX NO	WBS Element	Object	Name of offsetting account	Name	Quantity	Value in Rep Cur	Postg Date	1	2	3	4	5	Description
639124	UNUC.00000052.19	PB0000031105	PCI ENERGY SERVICES	SPENT FUEL POOL IMPLEMENTATION AND INSTALLATION SE	0		3/13/2013	Y	Y	Y	Y	Y	Labor, Per Diem, Mileage, and Expenses for PCI to implement and install U4 Spent Fuel Pool Supplemental Heat Exchanger - September 2012
639125	UNUC.00000052.19	PB0000031105	PCI ENERGY SERVICES	SPENT FUEL POOL IMPLEMENTATION AND INSTALLATION SE	0		3/25/2013	Y	Y	Y	Y	Y	Store Room items, Equipment Rental, Material and Purchases, and Shipping for PCI to implement and install U4 Spent Fuel Pool Supplemental Heat Exchanger - for Jan to Nov 2012
651358	UNUC.00000052.06	PB0000020939	OTHER EXPENSE	EPU Per Diem Reclass	0	(640,287.00)	4/23/2013	Y	Y	Y	Y	Y	PTN 4 EPU Per Diem Reclass P-2-1-1-5
652409	UNUC.00000052.11	PB000002810	AIRGAS CARBONIC	LIQUID CO2 DELIVERY FROM AIRGAS	0		4/25/2013	Y	Y	Y	Y	Y	22,3113 lbs of Liquid Carbon Dioxide Bulk Delivery
661113	UNUC.00000052.11	PB0000025617	VEHICLE: Usage Credits		0	290.08	4/17/2013	Y	Y	Y	Y	Y	Vehicle 1192 was used by the Transmission Operations Leader in support of the EPU project at PTN. He was responsible for the execution of all switchyard, transformer, and generator protection work in the EPU Project at PTN.
663686	UNUC.00000052.12	PB0000024103	OUTSIDE SERVICES: Other	U4 Outage Indirect Capital Cost Allocation	0	1,276,868.00	4/29/2013	Y	Y	Y	Y	Y	Indirect EPU capital cost related to PTN 4 outage. Allocation is based on estimated man hours
663770	UNUC.00000052.17	PB0000029609	STONE & WEBSTER CONSTRUCTION INC	SUPPLEMENTARY MAINTENANCE & RELATED SERVICES FOR E	0		4/16/2013	Y	Y	Y	Y	Y	Charges thru 3/24/2013 for maintenance contract to provides EPU with supplementary maintenance personnel.
663814	UNUC.00000052.17	PB0000029611	STONE & WEBSTER CONSTRUCTION INC	SUPPLEMENTARY MAINTENANCE & RELATED SERVICES FOR E	0		4/3/2013	Y	Y	Y	Y	Y	Charges thru 3/17/2013 for maintenance contract to provides EPU with supplementary maintenance personnel.
				TOTAL		62,801,249.18							

Title Open Construction Cost Estimating

St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/14/85
5/12/85

PC

Peg #12,326

$$\frac{19.2}{1-198}$$

CONFIDENTIAL

☐ Home ☐ ? ☐ Search ☐ Alert ☐ Print ☐ Refresh ☐

TIM1322 - ISS/RTNS & FAC TFR USAGE STATISTICS
 Username: T110074
☐ Select to view transaction details.

Facility: Catalog ID:
 Date: Thru:

ISSUES/RETURNS

☐	Date	Ticket Number	Material Request	Type	Qty	UI	Issue To/Return By	Ref Type	MR Reference	Sub
☐	01/12/2013	96225000	01563606	TP		2 EA	N370403	WO	40147783	06
☐	01/12/2013	07225000	01563607	TP		1 EA	N370403	WO	40147785	06

Trans: Total Qty:

FACILITY TRANSFERS

☐	Date	Transfer Number	Material Request	Type	Qty	UI	Transfer By	Tfr to Fac
--------------------------	------	-----------------	------------------	------	-----	----	-------------	------------

Trans: Total Qty:

☐ Purchases and Receipts ☐ Shipments

PBC

SOURCE Req # 2

Title Sample # 17 Support

Florida Power & Light Co.
 Update
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Selection 17: Two 100 Horsepower Fan Motor requested for EPU outage scope for PTN Unit 4 Cycle 27 totaling \$59,940.40. (19-271-1 p4)

Note - The Average Unit Price is calculated at the time of receipt based on the purchase order (PO) Unit Price. When new parts are received into the inventory warehouse, the Nuclear Asset Management Suite (NAMS) system uses the PO Unit Price to compute the new Average Unit Price. In some cases, it may be necessary to adjust the average unit price to reflect special conditions, such as a special freight charge. When parts are issued from inventory, the latest Average Unit Price is retrieved to compute the actual costs. Each M&S inventory item received may impact the Average Unit Price; therefore, the Average Unit Price may not agree directly to the PO or invoice. Consequently, we are unable to provide any invoice other than screen shots from NAMS for any selected M&S transactions.

19-2
11-1
11

SMW
Bry
Stalk

CONFIDENTIAL

TIMI080 - PARTS AND TOOL ISSUE

User name: R3108ZM
☒ Issue has been completed.

Issue Facility= PTN ☒
Issue Ticket= 96225000
Material Request= 01563606
Reference= WO ☐ 40147783 06
Issue Personnel ID= N370403
Deliver To Facility PTN
Deliver To
Group ID GL
Activity
User Defined

Warehouse= A
Inventory Adjustment ☐
Adjustment Reason
Taxable ☐
Other Reference=
Tool Return Date

Issue Date= 01/12/2013 ☒
Issue By= EMD0GXO
Pick Control
Cartons
Bill of Lading
Project PB0000029611
Sub-Account

Cost Center
Account 5400100

Notes ☐ Accounting ☐

Issue Quantity Details

	Catalog ID	Q Level	UTC	Repair	Quantity Issued	UI	Zone	Row	Section	Tier	Bin	Quantity Type	Mat Code
☐	0001666143	3		☐		Z EA						TP	

PBC
 SOURCE Log #2

Title Sample #17 Support

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

✓ = Agrees to G/L entry.

19-2
 1-1 p2
 1

1/12/13
 5/1/13

CONFIDENTIAL

TIMD202 - DESCRIPTION

Username: RJLOBZM
☒ More Detail to view catalog data: Scroll Up/Down to view all Fac descriptions.

Classification | Description | Engineering | Manufacturers | Instructions | Vendors

Catalog ID: P2 0001666143 3 Catalog Status: READY 04/02/2012
 Description: P4 MOTOR: 100 HP, 460V, 3PH, 60 HZ, FAN MOTOR

Catalog Level Description

Print	Description and Notes	Date	By
B	NAMEPLATE DATA: TYPE SD100,	02/18/2013	SPSON05
B	100 HP,	02/18/2013	SPSON05
B	FRAME 444 TZ, TEFC,	02/18/2013	SPSON05
B	NEMA DESIGN B, KVA CODE G,	02/18/2013	SPSON05
B	INSUL CLASS H	02/18/2013	SPSON05
B	SF 1.15	02/18/2013	SPSON05
B	AMB TEMP 60 DEGREES C	02/18/2013	SPSON05
B	60 HZ, 460 V, 3 PHASE	02/18/2013	SPSON05

Facility Level Description

Facility	Print	Facility Specific Description and Notes	Date	By
PTN	B	FAN MOTOR FOR AAF B90 CL III FAN	04/02/2012	SPSON05
PTN	C	MIN/MAX PER EC 246918 & EC 246919	02/19/2013	GEF085F
PTN	M	FOR USE IN QR APPLICATIONS AS	04/02/2012	SPSON05
PTN	M	LIKE FOR LIKE REPLACEMENT OR PER	04/02/2012	SPSON05
PTN	M	APPROVED ENGINEERING DOCUMENTATION	04/02/2012	SPSON05
PTN	R	SHELF LIFE INDEFINITE	04/02/2012	SPSON05
PTN	R	RECEIVING NOTE: THE MOTOR SPEED IS	02/18/2013	SPSON05
PTN	R	NOMINALLY 1800 RPM. THE MOTOR NAMEPLATE	02/18/2013	SPSON05

PBC

SOURCE Reg #2

Title Sample #17 Support

Florida Power & Light Co.
 Upgrade
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EL, ACN 14-007-4-1
 TYE 2013

19-2
 1-193

5/14/14
 5/12/14

CONFIDENTIAL

TIMD201 - MATERIAL CLASSIFICATION

Username: JLL082M

☒ More Detail to view catalog data.

Classification Description Engineering Manufacturers Instructions Vendors Warehouse

Facility: PTN Catalog Status: READY 04/02/2012
 Catalog ID: 0001666143 3 Unit of Issue: EA
 Description: MOTOR:100 HP, 460V, 3PH, 60 HZ, FAN MOTOR

selection 17
 unit price was updated 2/18/13 and
 material was withdrawn on 1/12/13;
 therefore, price is higher than when
 material was withdrawn.

☐ Notes ☐ Owner ☐ Forecast ☐ Usage Rates

Catalog ID Details

Property Unit for Catalog ID		Detail-Cost Element	676	Company/Facility Group	FPL
Capital Asset for Q Level	☐			Catalog Unit Price	\$30,920.007300 EP
Taxable	☒	Tax Composite		Price Last Updated	02/18/2013
Taxable Override	☐	Tax Composite Override	☒	Unit Price Level	Cmp
Storage Level	B	Stock Model	EQ	Unit Price Type	A
Pre-Capital	☐	Lead Time Order	26	Replenishment Required	☐
Stock Type	S	Lead Time Vendor	232	Material Analyst Group	PTN MTLANALYST
Reorder Point	1	Lead Time Putaway		Material Analyst Override	☐
Safety Stock		Pool Group		Quantity per Package	
Target Maximum	1	Pool Facility/Warehouse		Weight per Package	
AutoCalc RP/SS/TM	☐	Free Issue	☐	Storage Equipment	
Auto-Restocking	☐	Ship To Requestor	☒	Package Size	
Auto Restocking Fac/Whse		Auto Requisition	☐	Last Order Quantity	1
Multiple Restocking	☐	Under-valued Inventory	☐	ABC Code	C

Asset Accounting

Group ID: Cost Center: Activity:

Title Sample #17 Support

Florida Power & Light Co.
 Update
 St. Lucie 1 & 2 Turkey Pt. 384
 Dkt. 140009-El, ACN 14-007-4-1
 TYE 2013

PBC

SOURCE Reg #2

19-2
 1-1
 1

5/14/14
 5/12/14

201301-BA-103277869-EPV PTN 4-27
removal

Doc. Type : SA (G/L account document) Posted document
 Doc. Number : 103277869 Company Code : 1500 Fiscal Year : 2013
 Doc. Date : 01/02/2013 Posting Date : 01/02/2013 Period : 01
 Calculate Tax
 Doc. Currency : USD
 Doc. Hdr Text : EPV PTN 4-27 Removal

Item	PK	CoCd	Account	G/L Acct Long Desc	Amount	Profit Ctr	Order	Text
1	40	1500	5750700	OUTSIDE SERVICES: Other	8,093,077.00	6204	P00000357808	EPV PTN 27 Removal Cost Adjustment
2	50	1500	5750700	OUTSIDE SERVICES: Other	8,093,077.00	6204	P00000000767	EPV PTN 27 Removal Cost Adjustment
					0.00			

*Purpose - 3rd of 3 removal cost
UV's from PTN 4-27

selection 19

19-2/1-1 p4



Stipic Cost 1/29/13

CONFIDENTIAL

SOURCE Reg #2

Title Sample # 19 Support

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EL, ACN 14-007-4-1
 TYE 2013

19-2
1-1
2

5/14/15
5/12/15

CONFIDENTIAL

[illegible]

Title Sample #19 Support

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-
TVE 2013

\$480,428.00 November 2012 Entry
 \$480,428.00 December 2012 Entry
 \$253,977.00 January 2013 Entry
 \$253,977.00 Total Unit 4 Referral Cost
 (774,886.00) Remaining Difference

(P. 1)
 \$8,093,077.00 Jan 2013 entry

$$\frac{19-2}{1-11^2}$$

Title Sample #19 Support

Narrative for PTN4_27 Removal Cost Attribution Analysis

CONFIDENTIAL

Background

Initial 2009 Estimates

The removal cost estimates for the Turkey Point (PTN) Extended Power Uprate (EPU) are based on September 2008 vintage estimates. The objective of the estimating exercise was to identify and cash flow removal cost for the 2008 through 2013 Five Year Plan prepared in support of the annual budget cycle.

These values in turn were utilized to prepare estimates in the October 2008 through December 2008 timeframe which attempted to identify project installation, removal and retirements. The estimate is referred to as the "2009 Estimates". These estimates in turn were utilized to prepare a schedule referred to as the "Capital Recovery Schedule" (CRS) which was utilized in the 2009 Rate Case. The CRS supported accelerated recovery of the estimated net book value plus removal cost of EPU assets.

Scope information was very limited at this stage of the project as disclosed in the transmittal Email dated January 27, 2009.

Subsequent 2010 Estimate

A second iteration of estimates was begun in October 2009 yielding what is referred to as the "2010 Estimates". This estimate reflected the scope as documented approximately one year after the 2009 Estimates.

Highbridge Associates 2010 Estimates

EPU management engaged Highbridge Associates to perform independent estimates of PTN modifications. Highbridge delivered these estimates to FPL in 2010 and they provided insight on the expected cost of modifications which were not well scoped in the 2008 and 2009 timeframe. The Highbridge estimates were based on Unit 3, but for the purposes of this analysis are considered applicable to Unit 4 as well.

Analysis and Recommended Attribution of Removal Cost

The PTN4_27 outage is underway and as a result, the scope is well known and documented. While there are several major scopes of work that are still as estimated in 2009, there are several new modifications or modifications that are being implemented in a manner different from the basis of the 2009 and 2010 estimates.

Methodology Employed

1. If the scope is similar to the original scope, utilize the CRS value or the 2010 estimate.
2. If the scope was not on the CRS, but there was a Highbridge estimate, the Highbridge estimate was used.
3. If there was neither a CRS nor a Highbridge estimate, a proxy from Item 1 or Item 2 was used.
4. Any residual from the budget removal cost value was attributed to Plant Account 322 to maintain the relative magnitude of the amounts recovered via accelerated recovery in the last rate case.

Results

Plant Account	CRS %	Recommended %
321 - Structures & Improvements	1.0	1.8
322 - Reactor Plant	55.0	53.6
323 - Turbine Generator	43.3	44.6
324 - Electrical	0.7	0.0



SOURCE Reg #2

19-2
1-1
2 p3

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Sample #19 Support

5/14/08
Bm
5/21/14

Narrative for PTN4_27 Removal Cost Attribution Analysis

The major change is the inclusion of the Emergency Containment Filter (ECF) modifications which increase the attribution to Plant Account 321. At the time the CRS was developed, it was unclear if the ECF modification was actually necessary.

Unit 4 versus Unit 3 Recommended Removal Cost Attribution

Results

Plant Account	PTN 3 Recommended %	PTN4 Recommended %
321 - Structures & Improvements	3.9	1.8
322 - Reactor Plant	50.8	53.6
323 - Turbine Generator	44.6	44.6
324 - Electrical	0.7	0.0

Because PTN3 and PTN4 share a common control room, it was necessary to complete the Control Room Habitability modifications in conjunction with the PTN3 modifications so that PTN3 could be operated at the higher power levels under the amended operating license. This accounts for the relatively lower attribution to Plant Account 321 for PTN4_27.

The Iso Phase Bus Duct scope for PTN4 was completed in the PTN4_26 outage and this fact is the primary reason why there is no removal cost attribution to Plant Account 324 for PTN4_27.

CONFIDENTIAL

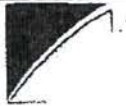


SOURCE

Reg #2

19-2
1-1
2 p4

selection 35
see pages 2-4 for uprate support



Jupiter

Environmental Laboratories, Inc.

page 2
page 3
page 4
Uprate total

Monthly Invoice

010213

150 S. Old Dixie Highway
Jupiter, FL 33458
(561) 575-0030
Fax (561) 575-4118

Florida Power & Light Co.
Uprate

St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

BILL TO

Florida Power & Light
PO BOX 029950
Miami, Florida 33102
Attention Accounts Payable

Title Sample #35 Support

CONFIDENTIAL

AMOUNT DUE

DATE	DESCRIPTION	AMOUNT	BALANCE
11/30/2012	INV #31188. Due 12/30/2012. Orig. Amount		
12/03/2012	INV #31189. Due 01/02/2013. Orig. Amount		
12/05/2012	INV #31190. Due 01/04/2013. Orig. Amount		
12/06/2012	INV #31209. Due 01/05/2013. Orig. Amount		
12/10/2012	INV #31230. Due 01/09/2013. Orig. Amount		
12/10/2012	INV #31232. Due 01/09/2013. Orig. Amount		
12/10/2012	INV #31235. Due 01/09/2013. Orig. Amount		
12/11/2012	INV #31243. Due 01/10/2013. Orig. Amount		
12/11/2012	INV #31231. Due 01/10/2013. Orig. Amount		
12/11/2012	INV #31233. Due 01/10/2013. Orig. Amount		
12/11/2012	INV #31234. Due 01/10/2013. Orig. Amount		
12/11/2012	INV #31251. Due 01/10/2013. Orig. Amount		
12/14/2012	INV #31268. Due 01/13/2013. Orig. Amount		
12/19/2012	INV #31304. Due 01/18/2013. Orig. Amount		
12/19/2012	INV #31298. Due 01/18/2013. Orig. Amount		
12/19/2012	INV #31278. Due 01/18/2013. Orig. Amount		
12/27/2012	INV #31326. Due 01/26/2013. Orig. Amount		
12/28/2012	INV #31359. Due 01/27/2013. Orig. Amount		
12/28/2012	INV #31367. Due 01/27/2013. Orig. Amount		

Please pay from this page. Balance of document is back up only.

AMOUNT DUE



AP Scanned Invoice 1/9/2013

SOURCE Reg # 2

19-2
1-1 pl
3

in rush fees
-ca explanation
on WP
19-2 /
1-1
5-

Jupiter

Environmental Laboratories, Inc.

150 S. Old Dixie Highway
Jupiter FL 33458
(561) 575 0030
www.jupitertabs.com

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Sample # 35 Support

DATE	#
11/30/2012	31188

5749
BM
5/21/14

Florida Power & Light
PO BOX 029950
Miami, Florida 33102
Attention Accounts Payable

CONFIDENTIAL

PROJECT	TERMS	DUE DATE	LOG #	COC #
PTN Diesel		12/30/2012	1231188	31188

LAB ID	DESCRIPTION	QTY	RATE	AMOUNT
	113012 Sampling Analyzed & Reported Saturday 120112			
FL-PRO	Total Recoverable Petroleum Hydrocarbons by FL-PRO	1		
Group ...	Group of Eight metals Cr,As,Se,Ag,Cd,Ba,Hg,Pb	1		
	Sub Total			
Trush	Expedited Laboratory Charge TAT			
	Afterhours/ Weekend Rates			
	All charges on this COC 1231188			
	includes 1231189			
Lab Se...	Chemist Metals (hourly rate)	2		
Lab Se...	Chemist Semi-Vols (hourly rate)	5		
Lab Se...	Project Manager / QA (hourly rate)	2		
Lab Se...	Chemist Extractions Prep (hourly rate)	5		
	Attn: Ed Preast ed.preast@fpl.com			
	Project Name RBEC FPL Riviera Beach Clean Energy Center site			
	PO 2000048407			
	Remit to:			
	Jupiter Environmental Laboratories, Inc.			
	Vendor ID 3000026973			
	150 S Old Dixie Hwy			
	Jupiter, Florida 33458			
	selection 35			
	Finance Charge Added To Past Due Balances. This Is Equal To An APR of			
	Total			

2345
PT

6289

191



SOURCE Reg #2

19-2
1-1
3 p2

Jupiter

Environmental Laboratories, Inc.

150 S. Old Dixie Highway
Jupiter FL 33458
(561) 575 0030
www.jupiterlabs.com

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Sample #35 Support

DATE	#
12/3/2012	31189

5/14/0
Bm
5/21/14

Florida Power & Light
PO BOX 029950
Miami, Florida 33102
Attention Accounts Payable

CONFIDENTIAL

PROJECT	TERMS	DUE DATE	LOG #	COC #
PTN Diesel		1/2/2013	1231189	31189

LAB ID	DESCRIPTION	QTY	RATE	AMOUNT
	113012 Sampling Analyzed & Reported Saturday 12/01/12			
FL-PRO	Total Recoverable Petroleum Hydrocarbons by FL-PRO	21		
% Solids	% Solids included in above	21		
	Sub Total			
Inrush	Expedited Laboratory Charge TAT			
	Afterhours/ Weekend Rates			
	All charges placed on COC 1231188 for this invoice 1231189			
	Attn: Ed Preast ed.preast@fpl.com Project Name PTN Diesel PO 2000048407			
	Remit to: Jupiter Environmental Laboratories, Inc. Vendor ID 3000026973 150 S Old Dixie Hwy Jupiter, Florida 33458			
			selection 35	
	Finance Charge Added To Past Due Balances. This Is Equal To An APR of			
			Total	

2
3
4
5

816



SOURCE Reg #2

19-2
1-1 p3
3

Jupiter

Environmental Laboratories, Inc.

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Sample # 35 Support

DATE	#
12/5/2012	31190

150 S. Old Dixie Highway
Jupiter FL 33458
(561) 575 0030
www.jupiterlabs.com

Florida Power & Light
PO BOX 029950
Miami, Florida 33102
Attention Accounts Payable

CONFIDENTIAL

PROJECT	TERMS	DUE DATE	LOG #	COC #
PTN Diesel		1/4/2013	1231190	31190

LAB ID	DESCRIPTION	QTY	RATE	AMOUNT
KAG S...	120212 and 120312 Sampling	26		
% Solids	Gasoline/ Kerosene Analytical Group VOA,PAH, FL PRO			
	% Solids included in above			
	Sub Total			
Trush	Expedited Laboratory Charge TAT			
	Attn: Ed Preast ed.preast@fpl.com Project Name PTN Diesel PO 2000048407			
	Remit to: Jupiter Environmental Laboratories, Inc. Vendor ID 3000026973 150 S Old Dixie Hwy Jupiter, Florida 33458			
			selection 35	
	Finance Charge Added To Past Due Balances. This Is Equal To An APR of		Total	



SOURCE Req #2

19.2
1-1
3 84

201310_S4_10597549 - Annmark Invoice
reclass - PTW U3 Outage lunch

Doc. Type : SA (G/L audit document) / Invoiced document
 Doc. Number : 10597549 / Company Code : 1500 / Fiscal Year : 2013 /
 Doc. Date : 10/29/2013 / Posting Date : 10/29/2013 / Period : 10 /
 Calculate Tax
 Doc. Currency : USD
 Doc. Hdr Text : Annmark Inv to Nunnary O

Inv Ref	Doc. Number	G/L Acct Line Text	Amount	Profit	Order	Text
1	1500 5600110	Meals & Entertainment - 100%	621		62000115	ANNMARK US CHURCH CINCINNATI EMP LUNCH
*	40					
2	1500 5600110	Meals & Entertainment - 100%	6204		6204	ANNMARK US CHURCH CINCINNATI EMP LUNCH
*	50					

Purpose - To reclass Annmark
 "Evo/Outage Safety & Hot
 Dog Celebration" @
 PTW to Non-Recurvable
 OAM.

19-2/1-100



Stop Order 10/30/2013

SOURCE Req # 28

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Title Catering Cost Reclassified Out

CONFIDENTIAL

5/1/14
 Bm
 5/2/14

19-2
 1-1 pl.
 4

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

5/14/14
 Bm
 Stally

Title Catering Cost Reclassified Out

#Guests	Internal Number / GL Account	Function Date	Request Creator	Food Cost	Discount	Sub Total	Tax	Premium	Grand Total
574	PTM - Turkey Point Nuclear								
500	PB0000020628 / 5500110	✓02/20/2013	Justin Szadek						
			5582						
15	6030000849 / 5500100	✓02/19/2013	Jillie Wingate						3
			305-246-6728						
6	6030000809 / 5310000	✓02/18/2013	Patricia						7
			Friedenberg						
8	6030000809 / 5310000	✓02/18/2013	Patricia						5
			Friedenberg						
			248-6124						
15	PB0000020939 / 5500110	✓02/15/2013	Michelle						6
			Coursey						
			4507						
13	6030000784 / 5310000	✓02/14/2013	Chantale						7
			Bayard-muzzel						
			305-246-6482						
1	PB0000022005 / 5310000	✓02/14/2013	Cynthia						8
			Marshall						
			305-246-1300						
1	PB0000022005 / 5310000	✓02/14/2013	Cynthia						9
			Marshall						
			305-246-1300						
			X6398						
1	PB0000022005 / 5310000	✓02/14/2013	Cynthia						10
			Marshall						
			305-246-1300						
			X6398						
14	PB0000020939 / 5500110	✓02/14/2013	Michelle						11
			Coursey						
			5044						

3
 P.1

.01

.01 DIFFERENCE DUE TO ROUNDING.

CONFIDENTIAL



SOURCE Reg # 28

19-2
 1-1 p2
 4

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

INVOICE
Business Dining Services

Title Catering Cost Reclassified Out

Terms: Due Upon Presentation
Make checks payable to: "ARAMARK Services, Inc."
MAIL ALL REMITTANCES TO
ARAMARK Corporation
9760 SW 344th Street
Homestead, FL 33035-

TO:
Florida Power & Light
#2400000061
Miami, FL 33174-

IMPORTANT
Include INVOICE NUMBER and REMITTANCE COPY

Invoice Number: 0590003565
Invoice Date: 02/20/2013
Amount Due: [REDACTED]

For additional information on this invoice, please call
JUSTIN S. SEADEN (109) 245 6582

Sale Date	Description	Amount
-----------	-------------	--------

02/20/2013	Turkey Point catering sales wa 02/20/2013	[REDACTED]
------------	---	------------

PROJECT: PTN CATERING WE 2/20/13

PURCHASE ORDER #: 2400000061

VENDOR #:

WSA AGREEMENT #:

APPROVED BY: Elena Nardi 3/4/12

AMOUNT: [REDACTED]

ENTERED BY: DENISE COMOLLI DATE: 3/1/13

PHONE: 561-691-7304 COMPANY CODE: 1500

AUTHORIZED BY: [Signature]

GLACCT#: ATTACHED

INTERNAL ORDER (IO) #:

SAP DOCUMENT NO: 5112 4LB 760 1

Elena Nardi

Kim Annunziata
Sr. Director

3 CONFIDENTIAL

PRINTED INVOICE

Sub Total ->
Sales Tax ->
Total Amount Due -> [REDACTED]

Tax Exemption Number: Certificate on File yes / no

Payment made by Cash Deposit Date

Check Check No. Check Date

Amount of check Number of Invoice #, Paid

Authorized ARAMARK Signature Other Signature

RECEIVED

FEB 20 2013

dac0099



SOURCE Reg # 28

19-2
1-1
4

Financial EPU DR 28 Requests:

Title Follow-Up Responses

2) Regarding DR #2 CapEx Sample:

a) Item #35. Why are the rush expedited fees charged to the Uprate?

19-2/1-1/3

BM 5/23/14

Response: Fuel Sample expedite fees were required in order to guarantee that the PTN U4-27 Outage modifications did not encounter any delays and remained on schedule.

b) Item #38. Is there an adjustment for this transaction in the clause?

19-2/1-1/4

Response: Journal Entry attached. Entry moved cost out of EPU Capital clause and into Non Recoverable O&M.

- Adj. Posted 10/29/13.

c) Item #48. Is there a carrying charge adjustment associated with this adjustment?

19-2/1-1p8

Response: Yes, the carrying charge adjustments were reflected in the March 1st filing of Docket No 140009 in Schedule T-3 under CWIP Additions on work order P00000000767 in the month of April 2013 totaling \$44,286 as of December 2013. OK, in Doc 103873016

d) Item #49. How was the liquid CO2 used for EPU Purposes?

19-2/1-1p8

Response: The EPU Radiation Protection Department used a High-purity Germanium (HPGe) Detector to monitor the equipment being removed from the PTN Site (equipment removed as a result of the EPU at Turkey Point Nuclear Power Plant). Because germanium has relatively low band gap, these detectors must be cooled in order to reduce the thermal generation of charge carriers (thus reverse leakage current) to an acceptable level. Otherwise, leakage current induced noise destroys the energy resolution of the germanium detector. Liquid nitrogen, which has a temperature of 77 °K is the common cooling medium for such detectors. The HPGe Detector requires frequent liquid nitrogen refills throughout the job.

3) Please Reconcile T-4 O&M cost to FPL trial Balance O&M account. Explain any difference.

Response: Reconciliation attached.

CONFIDENTIAL

4) Regarding DR #11, provide a copy of the adjustment for affiliate charges.

Response: Journal Entry Attached. The carrying charge adjustments were reflected in the AE-3 schedule under CWIP work order P0000000767 listed in footnote (h) of Docket No 140009.



SOURCE Req #28

19-2
1-1
5

FPL - Uprate
Construction Cost Transmission Testing
TYE 12/31/2013
B Maitre

CONFIDENTIAL

Attributes

- 1 Proper Period
- 2 Proper Amt
- 3 Proper Classification
- 4 Proper Support
- 5 Uprate Related

Order	Cost Elem.	Purch. Doc.	RefDocNo	Purchase order text	Name of offsetting account	Cost element descr.	Val.in rep.cur.	1	2	3	4	5	Staff's Description
T00000001991	5401700		103355207		VEHICLE: Usage Credits	VEHICLE: Utilization Charges	584.46	Y	Y	Y	Y	Y	Vehicle used by the Transmission Crew in support of the EPU project at PTN.
T00000001991	5600100		1900167262		US BANK NATIONAL ASSOCIATION ND	Meals & Entertainment - 50%	71.01	Y	Y	Y	Y	Y	Dec 2012 Safety breakfast at Cracker Barrel for 7 in Florida City.
T00000001991	5600700		1900163593			BUSINESS TRAVEL: Occasional Use Mileage	206.46	Y	Y	Y	Y	Y	Mileage charge for Turkey Point Show up
						TOTAL	861.93						
T00000002011	5401700		103414469		VEHICLE: Usage Credits	VEHICLE: Utilization Charges	125.00	Y	Y	Y	Y	Y	Vehicle used by the Transmission Crew in support of the EPU project at PTN.
						TOTAL	125.00						
T00000002182	5400101		4904682959		INVENTORY: M & S Power Systems (ECC 6)	MATERIALS & SUPPLIES: General - FPL Sto	(602.55)	Y	Y	Y	Y	Y	Credit for 1800' of wire returned for Turkey Point Substation T-2092 during close-out.
T00000002182	5401700		103336225		VEHICLE: Usage Credits	VEHICLE: Utilization Charges	984.24	Y	Y	Y	Y	Y	Vehicle used by the Transmission Crew in support of the EPU project at PTN.
T00000002182	5750700	2000091115	5001003262	EQUIPMENT RENTAL	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	OUTSIDE SERVICES: Other	1,280.00	Y	Y	Y	Y	Y	Use of forklift for 8 hrs. @ \$90/hr. and trailer for 8 hrs. @ \$70/hr. to load and haul 1 reel of wire and material to TPN switchyard.
						TOTAL	1,661.69						

WP 19-2/1-2

SOURCE Page #1328



Title Trans Construction Cost Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/23/14
Bm
5/14/14

19-2
1-2

19-2
1-2
1

#1
#2
#3
#4
#6

1) Regarding DR #26 Transmission Sample:

Title Follow-Up Responses

5/14/14
BM
5/23/14

a) Items 1, 4, and 6: Who used the vehicles and were they working on Uprate related activities during usage? 19-2/1-2

The crew codes who charged time to those IO's were sent in the original document – Crew SOT101 for T1991 & T2182, and SAB101 for T2011. Vehicles are assigned to crews each day and follow the same time allocation to Internal Orders charged by the crew for that day.

The Transmission crews were at Turkey Point replacing/upgrading the Generator Unit string bus overhead ground wires. These tasks were identified as necessary in the PTN Uprate System Impact Study and are itemized in the Plant EC 242437 (originally PC/M 08-085). The Substation crews were supporting the installation of the series phase inductors which were also identified as necessary in the PTN Uprate System Impact Study and are itemized in the Plant EC 24243.

b) Items 2 and 3: How does the "Safety breakfast" meal and "Show Up" activity relate to Transmission Uprate? 19-2/1-2

Item 2. It is standard practice for our crews to have brief safety meetings on site every day. There is also a union agreement to have additional safety meetings, generally monthly, at the crew's home service center. The monthly meeting in this instance coincided with a heavy workday for the EPU crew at the job site. It was deemed to be more productive on this occasion to allow the EPU crew to have their monthly safety meeting at a restaurant that was en-route to the job site. During this meeting they covered the items that were to be discussed at the monthly meeting along with additional agenda items that were specific to the upcoming day's EPU work.

Item 3. By union agreement, employees are paid mileage for travel to a show up site if this site is not their regular work location. The compensation for mileage is for miles travelled in excess of the employee's regular commute and the mileage rate is the current IRS rate.

CONFIDENTIAL



SOURCE Reg # 28

19-2
1-2
1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

CONFIDENTIAL

DR 03 question 1 Capital Payroll Schedule

Title *Gen Construction Payroll*

EPU 2013 YTD Capex ST Payroll						New to EPU 2013		Hrs				YTD					
Personnel No.	Name	Home Cost Center	TR4	Job Key	EPU 2013	Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD		
10607	JB EPU Proj-00			PSL IAR Manager	No	480.00	160.00	-	-	640.00							
10788	PTN Operations-00			Supervises EPU Operations	Yes	470.00	283.00	-	-	753.00							
11468	PTN Mech Maint-00			Mechanical Maintenance	No	40.00	-	-	-	40.00							
11516	JB EPU Proj-00			PTN EPU Modifications	No	520.00	520.00	352.00	-	1,392.00							
11627	JB EPU Proj-00			PSL EPU Elec/I&C Mod Engineering	No	480.00	400.00	-	-	880.00							
11795	PTN Operations-00			Operations Supervisor	No	(40.00)	-	-	-	(40.00)							
11812	JB EPU Proj-00			Engineering	No	480.00	560.00	(40.00)	-	1,000.00							
11986	North FL Storeroom			Inventory Controls	Yes	240.00	-	-	-	240.00							
12024	JB EPU Proj-00			Supervises EPU PMs	No	480.00	560.00	480.00	104.00	1,624.00							
12216	JB EPU Proj-00			NBO Oversight - PSL & PTN	No	354.00	187.00	212.00	81.00	834.00							
12218	Dash Mat Planning			Inventory Controls	No	424.00	-	-	-	424.00							
12576	PTN Instrument and Control			I&C Maintenance	No	-	-	-	-	-							
12913	PTN Eng Ops Suppt-00			Operations Engineering	Yes	8.00	-	-	-	8.00							
12939	PTN I&C-00			I&C Maintenance	No	8.00	-	-	-	8.00							
13502	JB Nuc Assurance-00			Project QA	No	-	32.00	-	-	32.00							
13524	PTN I&C-00			I&C Maintenance	No	40.00	-	-	-	40.00							
13576	PTN Operations-00			Operations Engineer	No	360.00	432.00	-	-	792.00							
13722	JB EPU Proj-00			Modifications Engineering - PSL	No	39.50	3.00	-	-	42.50							
14102	PDC Logistics			Inventory Controls	No	72.00	-	-	-	72.00							
14237	S. Broward/N. Dade SR			Inventory Controls	Yes	352.00	-	-	-	352.00							
14533	ISC PSL Matl Opns			Procurement Receiving Inspector	No	172.00	-	-	-	172.00							
14506	PTN Mech Maint-00			Mechanical Maintenance	No	24.00	-	-	-	24.00							
14716	PTN Mech Maint-00			Mechanical Maintenance	No	24.00	-	-	-	24.00							
14786	PSL Central-00			Engineering - Protection & Controls	No	32.00	-	-	-	32.00							
14943	PSL Central-00			Engineering - Protection & Controls	No	24.00	18.00	-	-	42.00							
15062	JB EPU Proj-00			PTN EPU Mod Engineering	No	480.00	560.00	352.00	-	1,392.00							
15695	Nuc Switchyard-00			PSL - Substation Operations	No	67.50	-	-	-	67.50							
15750	Power Delivery Proj			Material Controls	Yes	56.00	-	-	-	56.00							
16114	PTN Mech Maint-00			Mechanical Maintenance	No	8.00	-	-	-	8.00							
16498	PSL Eng Summary-00			Engineering	Yes	-	-	3.00	2.00	5.00							
16757	JB Extended Power Uprate Project			EPU Licensing	No	-	-	-	-	-							
16931	PSL Operations-00			Operations Supervisor	Yes	8.00	-	-	-	8.00							
16993	Ft Meyers/Glad SR			Inventory Controls	No	464.00	40.00	-	-	504.00							
17168	PTN I&C-00			I&C Maintenance	No	312.00	-	-	-	312.00							
17208	JB Nuc Eng Projs-00			Engineering	No	50.00	-	-	-	50.00							
17257	Nuclear Proj Acq-00			New Nuclear & EPU Accounting	No	283.20	336.00	307.20	321.60	1,248.00							
17522	ISC Proc Eng			Procurement Engineer	No	7.75	-	-	-	7.75							
17526	JB Nuc Eng Projs-00			I&C Project Engineer	No	24.00	-	-	-	24.00							
18282	PTN Eng Ops Suppt-00			Engineering	No	44.00	20.00	-	-	64.00							
18464	PTN Mech Maint-00			Mechanical Maintenance	No	88.00	-	-	-	88.00							
18620	RAP IRP-00			Engineering	No	165.20	196.00	168.00	198.80	728.00							
18731	Sb Op Cent Midway-00			Engineering - Protection & Controls	No	-	8.00	-	-	8.00							
18810	PDC Logistics			Inventory Controls	No	64.00	-	-	-	64.00							
19120	Toledo Blade Str Rm			Inventory Controls	No	192.00	-	-	-	192.00							
19148	JB EPU Proj-00			EPU Implementation	No	480.00	560.00	480.00	568.00	2,088.00							
19209	PTN Mech Maint-00			Mechanical Maintenance	Yes	-	-	-	-	-							
19855	Pwr Del Logistics			Inventory Controls	No	64.00	-	-	-	64.00							
19883	ISC Nuc Scrg			All EPU Procurement	No	246.00	218.00	74.00	65.50	603.50							
20024	Design & Standard-00			Engineering - Relay Protection	No	24.00	3.00	-	-	27.00							
20276	JB EPU Proj-00			Juno Beach NFR Support	No	512.00	520.00	438.00	556.00	2,026.00							
20287	JB EPU Proj-00			Maintenance Support	No	512.00	520.00	352.00	-	1,384.00							
20613	PSL Nuc Projs-00			Project Management	No	60.00	-	-	-	60.00							
20759	JB Nuc Assurance-00			Project QA	No	416.00	-	-	-	416.00							
21018	JB EPU Proj-00			PTN EPU Mod Engineering	No	512.00	520.00	352.00	-	1,384.00							
21224	JB EPU Proj-00			Uprate Licensing	No	512.00	520.00	528.00	528.00	2,088.00							
21308	PTN Mech Maint-00			Mechanical Maintenance	No	56.00	-	-	-	56.00							
21333	ISC Proc Eng			Procurement QC Engineer	No	72.00	-	-	-	72.00							
21361	PSL Mech Maint-00			I&C Maintenance	Yes	-	43.75	-	-	43.75							

A B C D 1 of 5 E

1/1/13
W/16
B



SOURCE Reg #3

5/23/14
5/1/14

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

CONFIDENTIAL

DR 03 question 1 Capital Payroll Schedule

Title Gen Construction Payroll

EPU 2013 YTD Capex ST Payroll					New to Charge EPU 14 2013					Hrs	\$				
Personnel No.	Name	Home Cont Center Description	Title	Outlets		Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD
21385		PSL Central-00		Engineering - Protection & Controls	No	33.00	1.00	-	-	34.00					
21433		RAP IRP-00		Resource Assessment & Planning	No	72.00	55.74	68.94	79.80	276.48					
21455		JB Nuc Projs-00		EPU Project Controls	No	38.00	-	-	-	38.00					
22041		JB EPU Proj-00		Admin Support	No	124.00	134.00	120.00	143.97	521.97					
22104		Nucl Switchyard-00		Engineering - Protection & Controls	No	160.00	120.00	-	-	280.00					
22135		PTN I&C-00		I&C Maintenance	No	40.00	-	-	-	40.00					
22466		JB Nuc Eng Projs-00		Engineering	No	(8.00)	-	-	-	(8.00)					
22823		JB EPU Proj-00		PSL EPU Mod PM	No	480.00	560.00	-	-	1,040.00					
23863		JB Sec Access-00		Admin Support Access staff	No	472.50	117.25	-	-	589.75					
24448		PTN I&C-00		I&C Maintenance	No	8.00	-	-	-	8.00					
24624		PTN I&C-00		I&C Maintenance	No	392.00	-	-	-	392.00					
24625		PTN Maint Support-00		Maintenance Support	No	512.00	176.00	-	-	688.00					
25288		JB NBO-00		EPU Director	No	184.00	146.60	96.00	156.80	583.40					
25541		PTN Health Physic-00		Radiation Protection	No	512.00	360.00	-	-	872.00					
25543		PTN Health Physic-00		Radiation Protection	No	512.00	360.00	-	-	872.00					
25605		ISC Proc Eng		Procurement QC Engineer	No	117.50	88.00	-	-	205.50					
26296		PTN Mech Maint-00		Mechanical Maintenance	No	8.00	-	-	-	8.00					
27951		PTN Health Physic-00		Radiation Protection	Yes	8.00	-	-	-	8.00					
28197		PTN Health Physic-00		Radiation Protection	Yes	40.00	-	-	-	40.00					
28231		PTN Instrument and Control		I&C Maintenance	No	-	-	-	-	-					
28498		PTN I&C-00		I&C Maintenance	No	16.00	-	-	-	16.00					
28558		PTN I&C-00		I&C Maintenance	No	72.00	-	-	-	72.00					
28803		Nucl PTN-00		Engineering - Protection & Controls	No	83.00	-	-	-	83.00					
28944		PTN I&C-00		I&C Maintenance	No	8.00	-	-	-	8.00					
29025		PTN I&C-00		I&C Maintenance	No	16.00	-	-	-	16.00					
29423		PTN I&C-00		I&C Maintenance	No	16.00	-	-	-	16.00					
29502		S. Broward/N. Dade SR		Inventory Controls	No	72.00	-	-	-	72.00					
29721		PTN I&C-00		I&C Maintenance	No	8.00	-	-	-	8.00					
29985		PTN I&C-00		I&C Maintenance	No	24.00	-	-	-	24.00					
30037		JB Nuc Eng Projs-00		Engineering	No	20.00	26.00	52.00	-	98.00					
30051		PTN Operations-00		Operator	No	361.50	302.00	-	-	663.50					
30481		PTN Health Physic-00		Radiation Protection	Yes	-	-	-	-	-					
31567		PSL I&C-00		I&C Maintenance	Yes	-	56.00	-	-	56.00					
31571		PSL I&C-00		I&C Maintenance	Yes	-	52.00	-	-	52.00					
31572		PSL I&C-00		I&C Maintenance	Yes	-	40.00	-	-	40.00					
31583		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	16.00					
31678		JB EPU Proj-00		PTN EPU Mod Engineering	No	472.00	400.00	-	-	872.00					
32181		Reg. Comm. Exp-00		New Nuclear & EPU	Yes	-	-	288.00	336.00	624.00					
32634		JB EPU Proj-00		PTN EPU Project Manager	No	448.00	120.00	-	-	568.00					
32793		PTN I&C-00		I&C Maintenance	No	64.00	-	-	-	64.00					
32875		JB NBO-00		NBO Oversight - PSL & PTN	No	433.00	259.00	192.00	102.00	986.00					
32910		PTN I&C-00		I&C Maintenance	No	488.00	120.00	-	-	608.00					
32919		PTN I&C-00		I&C Maintenance	No	112.00	-	-	-	112.00					
33039		ISC Proc Eng		Inventory Controls	Yes	95.00	51.00	-	-	146.00					
33215		ISC Proc Eng		Inventory Controls	No	13.75	11.00	-	-	24.75					
33485		JB Reliab Risk-00		Project Development	Yes	-	24.00	-	-	24.00					
33777		Nuclear - Juno-00		Legal counsel	No	4.25	-	-	-	4.25					
33991		Reg. Comm. Exp-00		New Nuclear & EPU	No	288.00	336.00	-	-	624.00					
34452		PTN Mech Maint-00		Mechanical Maintenance	No	104.00	-	-	-	104.00					
34555		JB EPU Proj-00		PTN EPU Mod Engineering	No	480.00	400.00	-	-	880.00					
34647		JB EPU Proj-00		PTN EPU Mod Engineering	No	480.00	400.00	-	-	880.00					
34747		PTN Mech Maint-00		Mechanical Maintenance	No	64.00	-	-	-	64.00					
34783		PTN I&C-00		I&C Maintenance	No	32.00	-	-	-	32.00					
34823		PTN I&C-00		I&C Maintenance	No	8.00	-	-	-	8.00					
34875		Reg. Comm. Exp-00		New Nuclear & EPU	No	86.40	-	-	-	86.40					
35134		JB Nuc Eng Projs-00		Engineering	Yes	100.00	14.00	-	-	114.00					
35226		Nucl PTN-00		Engineering - Protection & Controls	No	64.00	19.00	-	-	83.00					
35257		JB EPU Proj-00		PTN EPU Mod Engineering	No	472.00	432.00	(32.00)	-	872.00					

A B C D E
5/13/14 5/14/14



SOURCE Req #3

1932
1-3-12

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

CONFIDENTIAL

DR 03 question 1 Capital Payroll Schedule

Title Gen Construction Payroll

EPU 2013 YTD Capex ST Payroll					New to Charge EPU in 2013				Hrs				YTD
Personnel No.	Name	Normal Cost Center Classification	Title	Duties	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
35313		JB EPU Proj-00		NBO Oversight - PSL	No	416.00	-	-	-	-	-	-	416.00
35423		JB EPU Proj-00		Project Management	No	576.00	520.00	376.00	-	-	-	-	1,472.00
35439		JB EPU Proj-00		EPU Implementation	No	-	64.00	104.00	152.00	-	-	-	320.00
35505		JB EPU Proj-00		PTN EPU Mod Engineering	No	480.00	400.00	-	-	-	-	-	880.00
35508		JB EPU Proj-00		PTN EPU Mod Engineering	No	480.00	240.00	-	-	-	-	-	720.00
35547		Reg. Comm. Exp-00		New Nuclear & EPU	No	288.00	336.00	288.00	340.80	-	-	-	1,252.80
35755		JB EPU Proj-00		PTN EPU Mod Engineering	No	480.00	240.00	-	-	-	-	-	720.00
36223		JB Sec Access-00		Admin Support Access staff	No	448.00	232.00	-	-	-	-	-	680.00
36396		PTN Maint Support-00		Maintenance Support	No	503.50	176.00	-	-	-	-	-	679.50
36435		JB EPU Proj-00		NBO Oversight - PTN	No	480.00	560.00	439.00	552.00	-	-	-	2,031.00
36492		PTN Maint Support-00		Maintenance Support	No	432.00	144.00	-	-	-	-	-	576.00
41524		PTN Mech Maint-00		Mechanical Maintenance	No	72.00	-	-	-	-	-	-	72.00
41540		PTN Mech Maint-00		Mechanical Maintenance	No	118.00	-	-	-	-	-	-	118.00
41558		PTN Mech Maint-00		Mechanical Maintenance	No	10.00	-	-	-	-	-	-	10.00
41563		PTN Operations-00		Operator	No	376.00	40.00	-	-	-	-	-	416.00
41565		PTN Mech Maint-00		Mechanical Maintenance	No	48.00	-	-	-	-	-	-	48.00
41578		PTN I&C-00		I&C Maintenance	No	16.00	-	-	-	-	-	-	16.00
41579		PTN Mech Maint-00		Mechanical Maintenance	Yes	70.00	-	-	-	-	-	-	70.00
41588		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
41589		PTN Instrument and Control		I&C Maintenance	No	-	-	-	-	-	-	-	-
41592		PTN I&C-00		I&C Maintenance	No	8.00	-	-	-	-	-	-	8.00
41593		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
41594		PTN Mech Maint-00		Mechanical Maintenance	No	116.00	-	-	-	-	-	-	116.00
41595		PTN Mech Maint-00		Mechanical Maintenance	No	32.00	-	-	-	-	-	-	32.00
41596		PTN Mech Maint-00		Mechanical Maintenance	Yes	8.00	-	-	-	-	-	-	8.00
41597		PTN Mech Maint-00		Mechanical Maintenance	No	8.00	-	-	-	-	-	-	8.00
41612		PTN I&C-00		I&C Maintenance	No	32.00	-	-	-	-	-	-	32.00
41614		PTN Mech Maint-00		Mechanical Maintenance	No	54.00	-	-	-	-	-	-	54.00
41628		PTN I&C-00		I&C Maintenance	No	40.00	-	-	-	-	-	-	40.00
41629		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
41761		PTN Fire Protect-00		Fire Protection Technician	Yes	-	-	-	-	-	-	-	-
42057		PTN Maint Support-00		Maintenance Support	No	408.00	176.00	-	-	-	-	-	584.00
42072		PTN Maint Support-00		Maintenance Support	No	504.00	168.00	-	-	-	-	-	672.00
42089		JB Sec Access-00		Admin Support Access staff	No	147.00	-	-	-	-	-	-	147.00
42119		PTN Fire Protect-00		Fire Protection Technician	No	240.00	-	-	-	-	-	-	240.00
42368		JB Nuc Eng Projs-00		Engineering	No	(0.80)	-	23.40	28.80	-	-	-	51.40
42519		PSL Mech Maint-00		Mechanical Maintenance	No	8.00	-	-	-	-	-	-	8.00
42521		PSL Mech Maint-00		Mechanical Maintenance	No	8.00	-	-	-	-	-	-	8.00
42711		PTN Mech Maint-00		Mechanical Maintenance	No	48.00	-	-	-	-	-	-	48.00
42723		PTN Mech Maint-00		Mechanical Maintenance	No	64.00	-	-	-	-	-	-	64.00
42725		PTN Mech Maint-00		Mechanical Maintenance	No	8.00	-	-	-	-	-	-	8.00
42726		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
42727		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
42729		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
42730		PTN Mech Maint-00		Mechanical Maintenance	No	24.00	-	-	-	-	-	-	24.00
42739		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
42741		PTN Mech Maint-00		Mechanical Maintenance	No	16.00	-	-	-	-	-	-	16.00
42814		Nuclear Proj Acc-00		New Nuclear & EPU Accounting	No	297.60	326.40	288.00	319.20	-	-	-	1,231.20
42977		PTN Chemistry-00		Chemistry Technician	Yes	4.00	-	-	-	-	-	-	4.00
43052		PTN I&C-00		I&C Maintenance	No	392.00	-	-	-	-	-	-	392.00
43108		PTN Health Physic-00		Radiation Protection	No	512.00	360.00	-	-	-	-	-	872.00
43388		PSL Instrument and Controls		I&C Maintenance	No	-	-	-	-	-	-	-	-
43546		PTN Maint Support-00		Maintenance Support	No	504.50	165.50	-	-	-	-	-	670.00
43548		PTN Maint Support-00		Maintenance Support	No	400.00	136.00	-	-	-	-	-	536.00
43551		PTN Maint Support-00		Maintenance Support	No	456.00	144.00	-	-	-	-	-	600.00
43581		JB EPU Proj-00		Project Management	No	472.00	552.00	376.00	-	-	-	-	1,400.00
43584		PTN Maint Support-00		Maintenance Support	No	440.00	135.00	-	-	-	-	-	575.00
43590		PTN I&C-00		I&C Maintenance	No	464.00	256.00	-	-	-	-	-	720.00

A B C D E
3 of 5
5/23/14
5/14/14



SOURCE Reg # 3

19-2
1-21-03

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

CONFIDENTIAL

DR 03 question 1 Capital Payroll Schedule

Title Gen Construction Payroll

FPU 2013 YTD Capex ST Payroll

Personnel No.	Name	Home Coat Center Description	Title	Duty	New In Charge # FPU In 2013	Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD
43629		PTN Maint Support-00		Maintenance Support	No	474.00	256.00	-	-	630.00					
43838		JB Nuc Eng Proj-00		Engineering	No	2.00	-	-	-	2.00					
44066		PTN Mech Maint-00		Mechanical Maintenance	No	40.00	-	-	-	40.00					
44077		PTN Mech Maint-00		Mechanical Maintenance	No	43.50	-	-	-	43.50					
44085		PTN Mech Maint-00		Mechanical Maintenance	No	8.00	-	-	-	8.00					
44196		PTN Health Physic-00		Radiation Protection	No	512.00	280.00	-	-	792.00					
44348		PSL Plant Mngmnt-00		PSL EPU Modifications	No	8.00	48.00	80.00	32.00	168.00					
56274		PTN I&C-00		I&C Maintenance	No	487.00	356.00	-	-	843.00					
67049		PSL Eng Summary-00		Engineering	Yes	-	-	-	-	-					
67049		PTN Health Physic-00		Radiation Protection	No	470.00	290.50	-	-	760.50					
69791		PTN I&C-00		I&C Maintenance	No	464.00	(40.00)	-	-	424.00					
72456		PTN I&C-00		Engineering	Yes	-	10.00	-	-	10.00					
72497		NDE/Home		New Nuclear & EPU	Yes	192.00	336.00	288.00	345.60	1,161.60					
72530		Reg. Comm. Exp.-00		Electrical Maintenance	No	136.00	-	-	-	136.00					
72630		PTN Elect Maint-00		Admin Support	No	307.20	316.80	304.80	310.80	1,239.60					
72707		Nuclear Proj Acq-00		Admin Support Access staff	No	511.50	72.00	-	-	583.50					
72722		PTN Fire Protect-00		Procurement QC Engineer	No	136.00	-	-	-	136.00					
72727		ISG Proc Eng		Admin Support Access staff	No	426.15	112.00	-	-	538.15					
72735		JB Sec Access-00		I&C Project Engineer	No	(16.00)	-	-	-	(16.00)					
72739		JB Nuc Eng Proj-00		Maintenance Support	Yes	-	16.00	-	-	16.00					
72777		PTN Maint Support-00		Fire Protection	No	48.00	-	-	-	48.00					
72839		PTN Fire Protect-00		Fire Protection	No	496.00	40.00	-	-	536.00					
72840		PTN Fire Protect-00		Fire Protection	No	42.00	-	-	-	42.00					
72841		PTN Fire Protect-00		Admin Support Access staff	No	514.00	497.00	186.50	-	1,197.50					
72864		JB Sec Access-00		Admin Support Access staff	No	452.00	48.00	-	-	500.00					
72870		JB Sec Access-00		Maintenance Support	No	479.50	168.00	-	-	647.50					
72871		PTN Maint Support-00		New Nuclear & EPU Accounting	Yes	288.00	336.00	288.00	336.00	1,248.00					
72877		Nuclear Proj Acq-00		I&C Maintenance	No	512.00	-	-	-	512.00					
72879		PTN I&C-00		I&C Maintenance	No	501.00	390.50	-	-	891.50					
72880		PTN I&C-00		I&C Maintenance	No	288.00	331.20	288.00	331.20	1,238.40					
72887		Nuclear Proj Acq-00		New Nuclear & EPU Accounting	No	480.00	152.00	-	-	632.00					
72904		PTN Maint Support-00		Maintenance Support	No	499.50	112.00	-	-	611.50					
72920		PTN Maint Support-00		Maintenance Support	No	465.50	168.00	-	-	633.50					
72921		PTN Maint Support-00		Engineering - Protection & Controls	No	111.00	40.00	-	-	151.00					
72929		Nud PTN-00		I&C Maintenance	No	480.00	384.00	-	-	864.00					
72934		PTN I&C-00		Fire Protection	No	-	-	-	-	-					
72945		PTN Fire Protection		Maintenance Support	No	486.00	96.00	-	-	582.00					
72967		PTN Maint Support-00		Fire Protection	No	-	-	-	-	-					
72969		PTN Fire Protection		Maintenance Support	No	512.00	120.00	-	-	632.00					
72975		PTN Maint Support-00		Engineering	No	29.00	-	-	3.00	32.00					
73047		JB Nuc Eng Proj-00		Nuclear Engineering	No	-	45.00	-	-	45.00					
73418		JB Nuc Eng Proj-00		Radiation Protection	No	502.00	191.00	-	-	693.00					
73777		PTN Health Physic-00		Radiation Protection	No	380.00	-	-	-	380.00					
73778		PTN Health Physic-00		Electrical Maintenance	No	72.00	-	-	-	72.00					
73795		PTN Elect Maint-00		Electrical Maintenance	No	504.00	120.00	-	-	624.00					
73821		PTN Elect Maint-00		Electrical Maintenance	No	512.00	(16.00)	-	-	496.00					
73823		PTN Elect Maint-00		Radiation Protection	No	504.00	411.00	120.00	-	1,035.00					
73827		PTN Health Physic-00		Electrical Maintenance	No	512.00	200.00	-	-	712.00					
73831		PTN Elect Maint-00		Fire Protection	No	512.00	48.00	-	-	560.00					
73942		PTN Fire Protect-00		Fire Protection Technician	No	244.30	-	-	-	244.30					
74011		PTN Fire Protect-00		Fire Protection Technician	No	467.50	48.00	-	-	515.50					
74018		PTN Fire Protect-00		Fire Protection Technician	No	484.00	40.00	-	-	524.00					
74028		PTN Fire Protect-00		Fire Protection Technician	No	267.00	-	-	-	267.00					
74038		PTN Fire Protect-00		Fire Protection Technician	No	136.00	-	-	-	136.00					
74046		PTN Fire Protect-00		Admin Support Access staff	No	381.00	-	-	-	381.00					
74050		JB Sec Access-00		Admin Support Access staff	No	496.00	(32.00)	-	-	464.00					
74055		JB Sec Access-00		Fire Protection Technician	No	216.00	-	-	-	216.00					
74063		PTN Fire Protect-00		Fire Protection Technician	No	264.00	-	-	-	264.00					
74072		PTN Fire Protect-00		Fire Protection Technician	No	-	-	-	-	-					

19-2
1-3
p4



SOURCE Reg #3

A B C D^{4 of 5} E
5/23/14
5/14/14

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

DR 03 question 1 Capital Payroll Schedule

Title Gen Construction Payroll

EPU 2013 YTD Capex ST Payroll

Personnel		Home Cost Center Description	Title	Duties	New to Charge EPU in 2013	Hrs					\$				
No.	Name					Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD
74077		PTN I&C-00		I&C Maintenance	No	493.00	120.00	-	-	613.00					
74104		PTN Fire Protect-00		Fire Protection Technician	No	40.00	-	-	-	40.00					
74114		PTN Fire Protect-00		Fire Protection Technician	No	304.00	-	-	-	304.00					
74182		ISC Nuc Strong		Procurement	Yes	168.00	111.00	15.00	-	294.00					
74201		PTN Nuc Projs-00		Project Management	Yes	-	8.00	26.00	2.00	36.00					
74352		JB Nuc Eng Projs-00		Engineering	Yes	-	13.00	-	-	13.00					
74461		ISC-Bus Analytics		Admin Support ISC staff	Yes	-	40.50	-	-	40.50					
17192		PTN Nuc Projs-00		Project Management	Yes	-	-	-	8.00	8.00					
25173		JB Nuclear Fuels-00		Engineering	No	-	-	-	70.00	70.00					
73175		PTN Maintenance Manager-00		Maintenance Support	Yes	-	-	-	10.00	10.00					
Grand Total						49,124.50	23,956.14	8,333.84	6,084.87	87,499.35	1,844,300.60	1,143,265.06	495,323.80	339,272.96	3,822,162.42

A B C D E

Note - DR 3, Question 1 has asked for the incremental cost percentage. However, as a result of FPL's rate case (Docket No. 120015-EI), the Company's 2013 test year resets the basis upon which incremental employee labor will be established in determining which employees are clause recoverable. Therefore, any dedicated employee charging time to the Nuclear Cost Recovery Clause (NCRC) during 2013 (i.e. 100% of time to the project), will be considered incremental for the entire year 2013. Any employee charging a percentage of his time to NCRC in 2013 will be designated incremental for that percentage of his costs going forward.

CONFIDENTIAL



SOURCE Reg #3

5/23/14

5/14/14

EPU 2013 Q1 & Q2 Transmission Payroll

CONFIDENTIAL

DR 3 Question 1 Transmission Payroll Schedule

Personnel No.	Name	Home Cost Center description	Title	Duties	New to charge EPU in 2013	Q1	Q2	Hours YTD	Q1	Q2	YTD
10348		P&C Engineering-01		Bulk Projects	No	25.00	-	25.00			
10567		TRN Subst Ops Dade Perrine Sub-01		Perrine Sub SC Crew	No	36.00	-	36.00			
10727		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	Yes	4.50	-	4.50			
11082		P&C Engineering-01		Bulk Projects	No	9.00	-	9.00			
11603		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	8.00	-	8.00			
11755		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	6.00	-	6.00			
11982		P&C Fixed BU Crew Nuclear		P&C Fixed BU Crew Nuclear	No	8.00	-	8.00			
12250		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	8.00	-	8.00			
12679		P&C Engineering-01		Protection & Control Engineering	No	-	2.00	2.00			
13081		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	1.00	3.00	4.00			
13654		Subst Engineering-01		Transmission Substation Engineering	No	8.00	-	8.00			
13782		TRN Subst Ops P&C Dade-01		Perrine P&C	No	8.00	-	8.00			
15112		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	8.00	-	8.00			
16157		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	8.00	-	8.00			
16885		TRN Ops Area Mgr Dade-01		Dade Transmission Crew	No	52.00	-	52.00			
17510		Design & Standard-01		PD - Settings & Standards	No	29.00	3.00	32.00			
17550		Subst Engineering-01		Transmission Substation Engineering	No	8.00	-	8.00			
18252		West Dade Area-West Dade SVC Ce		West Dade Area-West Dade SVC Can	No	-	-	-			
20206		Test Lab-01		Power Delivery Test Lab	No	31.00	-	31.00			
20620		P&C Engineering-01		Bulk Projects	No	4.00	2.00	6.00			
21385		PSL Nuclear Central-01		P&C Field Supv Nuclear	No	1.00	1.00	2.00			
21945		Records & Drafting-01		PDS & Cntl - Draft/Recd	Yes	32.00	-	32.00			
22164		TRN Subst-Nuclear Switchyard-04		Nuclear Transmission South	No	2.50	-	2.50			
28555		Design & Standard-01		Applications	No	12.00	-	12.00			
28437		Design & Standard-01		PD - Settings & Standards	Yes	36.00	-	36.00			
29536		Nuclear Turkey Point-01		P&C Field Crew Nuclear	No	72.00	-	72.00			
35226		Nuclear Turkey Point-01		P&C Field Nuclear	No	-	14.00	14.00			
36035		P&C Engineering-01		Protection & Control Engineering	No	1.00	-	1.00			
42781		Records & Drafting-01		PDS & Cntl - Draft/Recd	No	0.75	-	0.75			
42787		Records & Drafting-01		PDS & Cntl - Draft/Recd	No	1.00	-	1.00			
72845		Records & Drafting-01		PDS & Cntl - Draft/Recd	No	8.00	-	8.00			
72929		Nuclear Turkey Point-01		P&C Field Nuclear	No	427.75	25.00	452.75	16,182.16	775.61	16,957.77
TOTAL											

1. Transmission 2013 1st and 2nd quarter payroll schedule Tab 'DR 3 Question 1 Trans Payroll'

Note - DR 3, Question 1 has asked for the incremental cost percentage. However, as a result of FPL's rate case (Docket No. 120015-EL), the Company's 2013 test year resets the basis upon which incremental employee labor will be established in determining which employees are clause recoverable. Therefore, any dedicated employee charging time to the Nuclear Cost Recovery Clause (NCRC) during 2013 (i.e. 100% of time to the project), will be considered incremental for the entire year 2013. Any employee charging a percentage of his time to NCRC in 2013 will be designated incremental for that percentage of his costs going forward.

CONFIDENTIAL

Title Trans Construction Payroll

Florida Power & Light
 Uprate
 St. Lucie 1 & 2 & Turkey Pt 3&4
 Dkt. 140009-EL, ACN 14-007-4-1
 TYE 2013

6/1/14
 5/23/14
 5/23/14

19-2
 1-4 p1

PBC

SOURCE Reg #3

DR 3 Question 1 Transmission Payroll Schedule

CONFIDENTIAL

Personnel No.	Name	Home Cost Center description	Title	Duties	New to charge EPU in 2013	Q3	2013 Q3 Hours	Q3	2013 Q3 \$
						4.00	4.00		
22104		TRN Subst-Nuclear Switchyar		Nuclear Transmission South	No	4.00	4.00		

A B

1. Transmission 2013 3rd quarter payroll schedule Tab 'DR 3 Question 1 Trans Payroll Q3'

Note DR 3, Question 1 has asked for the incremental cost percentage. However, as a result of FPL's rate case (Docket No. 120015-EI), the Company's 2013 test year resets the basis upon which incremental employee labor will be established in determining which employees are clause recoverable. Therefore, any dedicated employee charging time to the Nuclear Cost Recovery Clause (NCRC) during 2013 (i.e. 100% of time to the project), will be considered incremental for the entire year 2013. Any employee charging a percentage of his time to NCRC in 2013 will be designated incremental for that percentage of his costs going forward.

CONFIDENTIAL

Title Trans Construction Payroll

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/23/14
5/23/14

NRCC

SOURCE Deq #3

19-2
1-4 p2

EPU 2013 Q4 Transmission Payroll

CONFIDENTIAL

DR 3 Question 1 Transmission Payroll Schedule

Personnel No.	Name	Home Cost Center description	Title	Duties	New to charge EPU in 2013	Q4	2013 Q3 Hours	Q4	2013 Q3 \$
28803		Nuclear Turkey Point - 00		P&C Engineer	Yes	8.00	8.00		
						8.00	8.00		

PBC
SOURCE Reg #3

CONFIDENTIAL

Title: Trans Construction Payroll

Florida Power & Light Co.
Uprate
St Lucie 1 & 2 & Turkey Pt. 3&4
DKT. 140009-EI, ACN 14-007-4-1
TYE 2013

A B

TOTAL

1. Transmission 2013 4th quarter payroll schedule Tab 'DR 3 Question 1 Trans Payroll'

Note - DR 3, Question 1 has asked for the incremental cost percentage. However, as a result of FPL's rate case (Docket No. 120015-EI), the Company's 2013 test year resets the basis upon which incremental employee labor will be established in determining which employees are clause recoverable. Therefore, any dedicated employee charging time to the Nuclear Cost Recovery Clause (NCRC) during 2013 (i.e. 100% of time to the project), will be considered incremental for the entire year 2013. Any employee charging a percentage of his time to NCRC in 2013 will be designated incremental for that percentage of his costs going forward.

19-2
1-4'03

5/14/14
5/23/14

Unfunded Internal Order Charges January 2013

Title Unfunded Adj. Part. Recal

Uprate Nuclear

month_number 201301

Sum of amount		
gl account	work order number	Total
107100 CWIP	P0000000767	(57,716.52)
	P00000113256	(75.40)
107100 CWIP Total		(57,791.92)
Grand Total		(57,791.92)

Participant ✓

5/14/14
Bm
5/16/14

Uprate Participant

Participants		
OUC	0.0608951	41%
FMPA	0.08806	59%
	0.1489551	1.000

(75.40)
X .5
(37.70)
X (1489551)

CONFIDENTIAL

OUC	(4.59)
FMPA	(6.64)
	(11.23)

Total (57,780.69)

5.62
Diff of 5.61
Company did not
compute credit
on half of
common balance.
Amt is immaterial

Uprate Transmission

month_number 201301

Sum of amount		
gl account	work order number	Total
106100 Const Not Classified-Pit In	T00000001991	1,786.49
	T00000002011	63.63
	T00000002182	138.54
106100 Const Not Classified-Pit In Total		1,988.66
Grand Total		1,988.66

Uprate Transmission GSU

None

Uprate Transmission Participant

None

Pre-Construction

month_number 201301

Sum of amount		
gl account	work order number	Total
107100 CWIP	P0000000706	(5,378.14)
107100 CWIP Total		(5,378.14)
Grand Total		(5,378.14)

Uprate Transmission O&M

None



SOURCE Reg #16

Total
5.62
12.72
6.04
24.38
- 11.23
13.15
Part Credit Per Staff
Part. Credit Per Filing
Total Part. Credit excluded.
Amt is immaterial

19-2
2 pl

February 2012: Unfunded Benefits Query

Title Unfunded Adj Parti Recal

Uprate Nuclear

month_number 201302

5/14/14
BM
5/16/14

gl_account	work_order_number	Sum of amount
PTN 4 107100 CWIP	P00000000767	(31,783.68) ✓
Common PSC	P00000113256	(170.85) ✓
107100 CWIP Total		(31,954.53)
Grand Total		(31,954.53)

(31,954.53)

CONFIDENTIAL

Part Credit
(170.85)
x .5
(85.425)
x (1489551)
12.72

(19-281)

Uprate Nuclear Participant

NONE

Company didn't
compute Part.
Credit on Common
PSC w/ P113256.

Pre-Construction

month_number 201302

gl_account	work_order_number	Sum of amount
107100 CWIP	P00000000706	(5,001.24)
107100 CWIP Total		(5,001.24)
Grand Total		(5,001.24)

(5,001.24)

TOTAL

month_number 201302

gl_account	work_order_number	Sum of amount
107100 CWIP	P00000000706	(5,001.24)
	P00000000767	(31,783.68)
	P00000113256	(170.85)
107100 CWIP Total		(36,955.77)
Grand Total		(36,955.77)

(36,955.77)



SOURCE Reg #16

19-2
2 P2

March 2013: Unfunded Benefits Query for CWIP 106 & 107

Title Unfunded Act, Part, Recal

Uprate Nuclear

month_number 201303

Common DSL
PTN 4

Sum of amount		
gl_account	work_order_number	Total
106100 Const Not Classified-Plt In	P00000113256	(81.07)
107100 CWIP	P00000000767	(48,222.10)
Grand Total		(48,303.17)

(48,303.17)

Uprate Nuclear - Participant None

$$\text{Part Credit: } (81.07) \times .5 = (40.535) \\ \times (6.1487551) \\ \underline{6.04}$$

19.2pt

Company didn't
compute Part.
Credit on Common
PSC w/D P113256.

Pre-Construction

month_number 201303

Sum of amount		
gl_account	work_order_number	Total
107100 CWIP	P00000000706	(5,861.85)
Grand Total		(5,861.85)

(5,861.85)

CONFIDENTIAL

Total

month_number 201303

Sum of amount		
gl_account	work_order_number	Total
106100 Const Not Classified-Plt In	P00000113256	(81.07)
107100 CWIP	P00000000706	(5,861.85)
	P00000000767	(48,222.10)
Grand Total		(54,165.02)

(54,165.02)



SOURCE Reg #16

19-2
2 P3

Florida Power and Light
Data Request #16 Supplemental

CONFIDENTIAL

IO # Parent	Charge Loc	Basis for Participation		PSL Common * 50%	Participation %	Total Credit
P00000113256	929	152,219.64	P.1	76,109.82	(0.1489551)	(11,336.95)
P00000113256	929	1,124.90	P.1	562.45	(0.1489551)	(83.78)
P00000113256	929	5,016.87	P.2	2,508.44	(0.1489551)	(373.64)

In Service March 2013

IO # Parent	Charge Loc	Basis for Participation		PSL 2 Full Participation	Participation %	Total Credit
P00000115146	910	397,096.51	P.2	100%	(0.1489551)	(59,149.55)
P00000115146	910	(3,376.25)	P.3	100%	(0.1489551)	502.91
P00000115146	910	128,114.58	P.3	100%	(0.1489551)	(19,083.32)
P00000115146	910	59,149.59	P.4	100%	(0.1489551)	(8,810.63)

*Participation is billed on a two month lag. An example would be that charges in March 2013 will be represented on T-6 participation in May 2013.

Month	Total Credit
Jan-13	(11,336.95)
Feb-13	(83.78)
Mar-13	(59,523.19)
Apr-13	502.91
May-13	(19,083.32)
Jun-13	(8,810.63)

19-2 p1

Title Participant Credit

Florida Power & Light Co.

Uprate

St. Lucia 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

Source Reg #116



19-2
3

5/16/14

5/16/14

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Income Tax Return

OMB No. 1545-0123

1120

Form
Department of the Treasury
Internal Revenue Service

Title 2012 Tax Return, ending 20
Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

2012

A Check if:		B Employer identification number	
1a Consolidated return (attach Form 951)	☐	59-0247775	
b Life/nonlife consolidated return	☐	C Date incorporated	
2 Personal holding company (attach Sch. E)	☐	12 28 1925	
3 Personal service corp. (see instructions)	☐	D Total assets (see instructions)	
4 Schedule M-3 attached	☒	\$ [REDACTED]	
TYPE OR PRINT		E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change	
Name, Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code			
Florida Power and Light Company 700 Universe Blvd; CTX-JB PO Box 14000 Juno Beach FL 33408			

Income	1a Gross receipts or sales	1a	[REDACTED]
	b Returns and allowances	1b	0
	c Balance. Subtract line 1b from line 1a	1c	[REDACTED]
	2 Cost of goods sold (attach Form 1125-A)	2	[REDACTED]
	3 Gross profit. Subtract line 2 from line 1c	3	[REDACTED]
	4 Dividends (Schedule C, line 19)	4	0
	5 Interest	5	[REDACTED]
	6 Gross rents	6	[REDACTED]
	7 Gross royalties	7	0
	8 Capital gain net income (attach Schedule D (Form 1120))	8	[REDACTED]
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	[REDACTED]
10 Other income (see Instructions - attach statement)	10	[REDACTED]	
11 Total income. Add lines 3 through 10	11	[REDACTED]	
Deductions	12 Compensation of officers (see instructions - attach Form 1125-E)	12	[REDACTED]
	13 Salaries and wages (less employment credits)	13	[REDACTED]
	14 Repairs and maintenance	14	[REDACTED]
	15 Bad debts	15	[REDACTED]
	16 Rents	16	[REDACTED]
	17 Taxes and licenses	17	[REDACTED]
	18 Interest	18	[REDACTED]
	19 Charitable contributions	19	[REDACTED]
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	[REDACTED]
	21 Depletion	21	0
	22 Advertising	22	[REDACTED]
23 Pension, profit-sharing, etc., plans	23	[REDACTED]	
24 Employee benefit programs	24	[REDACTED]	
25 Domestic production activities deduction (attach Form 8903)	25	0	
26 Other deductions (attach statement)	26	[REDACTED]	
27 Total deductions. Add lines 12 through 26	27	[REDACTED]	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	[REDACTED]	
Special deductions	29a Net operating loss deduction (see instructions)	29a	0
	b Special deductions (Schedule C, line 20)	29b	0
	c Add lines 29a and 29b	29c	0
Payments and credits	30 Taxable income. Subtract line 29c from line 28 (see instructions)	30	[REDACTED]
	31 Total tax (Schedule J, Part I, line 11)	31	0
	32 Total payments and refundable credits (Schedule J, Part II, line 21)	32	0
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached	33	0
	34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34	0
	35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35	0
	36 Enter amount from line 35 you want: Credited to 2013 estimated tax ☐ Refunded ☐	36	0

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ If self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions.

F2.00.02 US1120P1 Form 1120 (2012)

ERF

SOURCE Req #014

20-1 PJ
1-1

CONFIDENTIAL



11-Apr-2014 11:45:15

BOOK TO TAX TRIAL BALANCE

Florida Power and Light Company
59-0247775
Year: 2012

		Book Balance	Reclasses	Book After Reclassified	Schedule M's	Tax Balance
HOVING REPAIR PROJECTS	BSR204		0			
COGS: OTHER COSTS	CTK-6028*	5,235,178,532				
COGS: RESEARCH AND EXPERIMENTATION	CTK-6026420		0			
Research & Experimental Costs	BSR102	5,235,178,532				
COST OF GOODS SOLD	CTK-602*					
TOTAL		5,235,178,532				
GROSS PROFIT	CALC	4,772,741,547				
OTHER INCOME						
OTHER INTEREST INCOME	CTK-6061090	8,185,087				
FIN 48 Interest Receivable	FIN402	0				
Int Receivable Current - FIN48	FIN406	0				
SUBTOTAL		8,185,087				
OTHER INTEREST INCOME	CTK-6061090A	(16,430,353)				
STORM FUND BELOW	STMR01	0				
SUBTOTAL		(16,430,353)				
OTHER INTEREST INCOME	CTK-6061090B	(19,295,539)				
RECYCLING BELOW	OCN701	0				
SUBTOTAL		(19,295,539)				
Report Tax Refund Interest	CTK-6061092		0			
TX REFUND INT BELOW	AM0201					
OTHER INTEREST FROM U.S. PSHIP	CTK-6061090		0			
SANCTUARY PARTNERSHIP LLC	BSR108					
OTHER INTEREST	CTK-60610*	(31,840,805)				
INTERCOMPANY INTEREST INCOME	CTK-6061090	8,028				
OTHER INTEREST	CTK-606*	(31,531,777)				
OTHER RENTAL INCOME	CTK-6071090	43,819,013				
BOOK G/L- ASSET DISPSL EXCL FLOWTHRU	CTK-6090003	4,700,040				
GAIN DISP PROF ASV	BSR301	0				
Reclass Ord Inc to Capital Gain	BSR104	0				

PL

Title 2012 Tax Return

Florida Power & Light Co.
Uprate
St. Lucia 1 & 2 & Turkey Pt. 3&4
DK: 140009-EL, ACN 14-0074-1
TYE 2013

SOURCE Reg # 14

20-1
1-1
pa

A B C D

5/14/14
9/29/14

CONFIDENTIAL



11-Apr-2014 11:45:15

BOOK TO TAX TRIAL BALANCE

Florida Power and Light Company
59-0247775
Year: 2012

	Book Balance	Reclasses	Book After Reclasses	Schedule M's	Tax Balance
--	--------------	-----------	----------------------	--------------	-------------

GROSS SALES

GROSS SALES	CTX-6011090	10,007,926,079
PREMIUM LIGHTING PROG REV	INC602	0
Conv ITC Asset & GU	ITC101	0
Space Coast ITC GU	ITC103	0
Martin Solar ITC G/U	ITC105	0
Partnership (Income) Loss	PSP202	0
Rothenberg Park obligation	RES135	0
EMEA SETTLEMENT AGREEMENT	RES801	0
MEASUREMENT AND VERIFICATION INCOM	REV103	0
UNBILLED REVENUE FPSC	QBRI02	0
TOTAL		10,007,926,079

COST OF SALES

Cost of Sales	CTX-6025005	
DEF CCR COSTS	FUL105	0
Deferred ECCR Costs	FUL108	0
FUEL TAX CREDIT M	FUL202	0
MIXED SERVICE COSTS	MDX101	0
PREPAID STATE MOTOR VEHICLE TAXES	FPO203	0
Elmore Litigation Reserve	RES117	0
Glade Coal Reimbursement	RES134	0
Scherer Supplemental Perf Fee	RES139	0
DORMANT MATERIALS	RES601	0
Nuclear R&D	RES105	0
Storm Reg Asset Non-Regulated	STN406	0
Involuntary Conversion - Storm Def	STN408	0
SUBTOTAL		0

Def Fuel Cost	CTX-6025006	
DEF FUEL COST FPSC	FUL103	0
Def Fuel Cost FPSC L/T	FUL106	0
SUBTOTAL		0

Def Fuel Cost FERC	CTX-6025007	
DEF FUEL COST FERC	FUL102	0

COGS: OPERATING EXPENSE	CTX-6025010	89,903,208
Smart Grid Basis Adjustment	DEP215	0
NISC RECLASSES	RECL44	0
NUCLEAR RAD WASTE	RES126	0

Title 2012 Tax Return

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EL, ACN 14-007-4-1
TYE 2013

SOURCE K&Q #14

24 20-1/1

A B C D

4/14/14
BGM
4/29/14

20-1
1-1
P3

CONFIDENTIAL

Please explain the following:

- 1) Explain why the 2012 R&D tax deduction estimate filed in the March 2013 Schedule T-3A filing was not true.

Answer: Subsequent to the March 3, 2014 true-up filing, FPL identified the need to true-up the 2012 R&D tax deductions filed in Docket 130009-EI. On March 25, 2014, FPL made a journal entry to correct for the 2012 R&D tax deduction true-up (see attached JE 105988020). The true-up will be reflected in the May 2014 filing as a beginning balance adjustment of \$11,478 in carrying charges for the allowable \$1,483,598 R&D tax deductions. The 2012 tax deductions totaled \$6,941,089 as filed in September 2013; however, the majority of the EPU work orders were placed into service in 2012 and the tax deductions amounts have been prorated to reflect the In-Service dates (see P-2). (20-1/1)

Tax Deduction Description	FPL System Qualifying Expenditures	System Deductions Attributed to Qualifying Expenditures	Jurisdictional Separation Factor	Jurisdictional Deductions	Monthly Amortization	IO	In-Service	In-Service Amount
2012 R&D	(20-1/1) (\$1,248,510)	(\$1,248,510)	0.98202247	(\$1,226,065) [†]	(\$306,516.14) [†]	P00000000761	201204	(\$1,226,065) [†]
2012 R&D	(\$262,248)	(\$262,248)	0.98202247	(\$257,533)	(\$28,614.83)	P00000000765	201209	(\$257,533)
Total	(\$1,510,758)	(\$1,510,758)		(\$1,483,598)	(\$335,131)			(\$1,483,598)

[†] = Recal for accuracy

- 2) Provide the 2012 tax return showing actual 2012 Nuclear R&D deductions. See attached.

- 3) Support for the 2013 jurisdictional factors. See attached.

Title 2012 Tax Deduction True Up
Carrying Cost Adjustment

Florida Power & Light Co.
Update
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI ACN 14-007-4-1
TYE 2013

SOURCE Reg #14



(1,510,758)
+ 3,657
20-1/3P

(1,507,101)
20-1/1

20-1
1-201

5/14/14
4/18/14

CONFIDENTIAL



11-Apr-2014 11:45:15

BOOK TO TAX TRIAL BALANCE

Florida Power and Light Company
59-0247775
Year: 2012

	Book Balance	Reclasses	Book After Reclasses	Schedule M's	Tax Balance
--	--------------	-----------	----------------------	--------------	-------------

GROSS SALES

GROSS SALES	CTX-6011090	10,007,926,079
PREMIUM LIGHTING PROG REV	INC602	0
Conv ITC Asset & GU	ITC101	0
Space Coast ITC GU	ITC103	0
Martin Solar ITC G/U	ITC105	0
Partnership (Income) Loss	PSP202	0
Rothenberg Park obligation	RES135	0
FMEA SETTLEMENT AGREEMENT	RES801	0
MEASUREMENT AND VERIFICATION INCOM	REV103	0
UNBILLED REVENUE FPSC	QBRI02	0
TOTAL		10,007,926,079

COST OF SALES

Cost of Sales	CTX-6025005	
DEF CCR COSTS	FUL105	0
Deferred ECCR Costs	FUL108	0
FUEL TAX CREDIT M	FUL202	0
MIXED SERVICE COSTS	MDX101	0
PREPAID STATE MOTOR VEHICLE TAXES	FPO203	0
Elmore Litigation Reserve	RES117	0
Glade Coal Reimbursement	RES134	0
Scherer Supplemental Perf Fee	RES139	0
DORMANT MATERIALS	RES601	0
Nuclear R&D	RES105	0
Storm Reg Asset Non-Regulated	STN406	0
Involuntary Conversion - Storm Def	STN408	0
SUBTOTAL		0

Def Fuel Cost	CTX-6025006	
DEF FUEL COST FPSC	FUL103	0
Def Fuel Cost FPSC L/T	FUL106	0
SUBTOTAL		0

Def Fuel Cost FERC	CTX-6025007	
DEF FUEL COST FERC	FUL102	0

COGS: OPERATING EXPENSE	CTX-6025010	89,903,208
Smart Grid Basis Adjustment	DEP215	0
NISC RECLASSES	RECL44	0
NUCLEAR RAD WASTE	RES126	0

Title 2012 Tax Return

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-El, ACN 14-007-4-1
TYE 2013

SOURCE K&Q #14

24

20-1/1

A B C D

4/14/14
BGM
4/29/14

20-1
1-1
P3

TQ16D NUCLEAR INVESTIGATORY COSTS
2012
R&E - POWER INCREASE PROJECT

CONFIDENTIAL



RSH105 - Nuclear R&E Costs

QUALIFYING DEDUCTION DETAILS

Description	Reference	Entry Type	Vendor R&D			Total for year ending 12/31/2012: Adjustment Entries in BATS
			AREVA	SHAW (S&W INC)	WESTINGHOUSE	
Nuclear Plants	W/o #					
St. Lucie 1 (amount split 50-50 w/SL2)	06410-070-0915-007	Sec. 174				2,496,232
St. Lucie 1	06411-070-0915-007	Sec. 174				1,249,297
St. Lucie 2 (amount split 50-50 w/SL1)	06412-070-0910-007	Sec. 174				2,496,232
Turkey Point 3 (amount split 50-50 w/TP4)	06415-070-0914-007	Sec. 174				349,664
Turkey Point 4 (amount split 50-50 w/TP3)	06417-070-0914-007	Sec. 174				349,664
Other related costs						
Total 2012 Costs						6,941,089

Tax Adjustment

A

B

C

13

Source Reg # 14

Title 2012 Tax Return

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3 & 4
Dkt. 140009-EL, ACN 14-007-4-1
TYE 2013

20-1
1-1
P4

5/12/11
11/21/11

CONFIDENTIAL

Please explain the following:

- 1) Explain why the 2012 R&D tax deduction estimate filed in the March 2013 Schedule T-3A filing was not true.

Answer: Subsequent to the March 3, 2014 true-up filing, FPL identified the need to true-up the 2012 R&D tax deductions filed in Docket 130009-EI. On March 25, 2014, FPL made a journal entry to correct for the 2012 R&D tax deduction true-up (see attached JE 105988020). The true-up will be reflected in the May 2014 filing as a beginning balance adjustment of \$11,478 in carrying charges for the allowable \$1,483,598 R&D tax deductions. The 2012 tax deductions totaled \$6,941,089 as filed in September 2013; however, the majority of the EPU work orders were placed into service in 2012 and the tax deductions amounts have been prorated to reflect the In-Service dates (see P-2). 20-1/1

Tax Deduction Description	FPL System Qualifying Expenditures	System Deductions Attributed to Qualifying Expenditures	Jurisdictional Separation Factor	Jurisdictional Deductions	Monthly Amortization	IO	In-Service	In-Service Amount
2012 R&D	<u>20-1/1</u> (\$1,248,510)	(\$1,248,510)	0.98202247	(\$1,226,065) [†]	(\$306,516.14) [†]	P00000000761	201204	(\$1,226,065) [†]
2012 R&D	(\$262,248)	(\$262,248)	0.98202247	(\$257,533)	(\$28,614.83)	P00000000765	201209	(\$257,533)
Total	<u>(\$1,510,758)</u>	<u>(\$1,510,758)</u>		<u>(\$1,483,598)</u>	<u>(\$335,131)</u>			<u>(\$1,483,598)</u>

[†] = Recal for accuracy

- 2) Provide the 2012 tax return showing actual 2012 Nuclear R&D deductions. See attached.

- 3) Support for the 2013 jurisdictional factors. See attached.

SOURCE Reg #14



20-1/1

$$\begin{array}{r} (1,510,758) \\ + 3,657 \\ \hline (1,507,101) \\ \text{20-1/1} \end{array}$$

Title 2012 Tax Deduction True Up
Carrying Cost Adjustment

Florida Power & Light Co.
Update
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI ACN 14-007-4-1
TYE 2013

5/14/14
4/28/14

20-1
1-201

CONFIDENTIAL

Entry to Correct Beginning Balance of 2014 EPU T-3

	2012	2013	Total
Equity Component grossed up for taxes (Line 7 x 0.007439034) (a) (b) (c) (i)	(\$8,828)	(\$905)	(\$9,733)
Debt Component (Line 7 x 0.001325847) (c) (i)	(\$1,573)	(\$172)	(\$1,745)
Total Return Requirements (Line 8b + 8c) (l)	(\$10,402)	(\$1,076)	(\$11,478)

(P1)

Florida Power & Light Co.

Uprate

St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1

TYE 2013

Title

2012 Tax Deduction Tie-Up
Carrying Cost Adjustment

(11,478) (B)
+ 129
(11,349)
(20-1/1-3 p3)
Total return adj.

5/12/14
Bm

5/14/14

PBC

SOURCE Reg # 14

20-1
1-2-12

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

20-1
2-1

Title 2012 Ending Bal @ 2013 Jur. Factor

		2012 Jurisdictional Amounts	2012 Jurisdictional Factor	Total Company Amount	2013 Jurisdictional Factor	2012 Ending Balance at 2013 Jurisdictional Factor
06411-070-0910 P0000000761	Beginning Balance	\$1,465,449,498				
Generation		\$0				
Placed In Service	Transfer to Plant @	(\$468,455,447)	0.98202247	(\$477,032,309.62)	0.98194011	(\$468,417,158.56)
201204-SL 1-24		\$0				
	Period To Date Additions	\$275,158,813	0.98202247	\$280,196,046.05	0.98194011	\$275,135,738.28
		\$0				
	Additions Construction	\$167,181,184	0.98202247	\$170,241,709.34	0.98194011	\$167,167,162.80
		\$0				
	Half a month Cash Flows	\$17,947,360	0.98202247	\$18,275,915.48	0.98194011	\$17,945,854.46
		\$0				
	Other Adjustments (b)	\$0				
		\$0				
	Balance Eligible for CPI (End bal + Line	\$0				
		\$0				
	Average Balance Eligible for CPI	\$0				
		\$0				
	CPI Rate (a)	\$0				
		\$0				
	Construction Period Interest for Tax (C)	\$8,169,090	0.98202247	\$8,318,538.75	0.98194011	\$8,168,405.05
		\$0				
	Ending Balance (Line 3 + Line 7 + Line	\$0				
		\$0				
	Pension & Welfare Benefit credit	\$0				
	P&W benefit credit for tax (for engineer)	\$0				
	Business Meals	\$0				
	Total Adjustments	\$0				
	Jurisdictional Factor	\$1				
	Jurisdictional Adjustments	\$0				
		\$0				
06415-070-0914 P0000000765	Beginning Balance	\$5,355,938,644				
Generation		\$0				
Placed In Service	Transfer to Plant (c)	(\$944,171,740)	0.98202247	(\$961,456,350.44)	0.98194011	(\$944,092,554.51)
201209		\$0				
	Period To Date Additions	\$0				
		\$0				
	Additions Construction	\$919,008,508	0.98202247	\$935,830,427.59	0.98194011	\$918,929,433.00
		\$0				
	Half a month Cash Flows	\$3,156,909	0.98202247	\$3,214,701.64	0.98194011	\$3,156,544.48
		\$0				
	Other Adjustments (b)	(\$0)				
		\$0				
	Balance Eligible for CPI (End bal + Line	\$0				
		\$0				
	Average Balance Eligible for CPI	\$9	0.98202247	\$9.54	0.98194011	\$9.37
		\$0				
	CPI Rate (a)	\$0				
		\$0				
	Construction Period Interest for Tax (C)	\$22,008,323	0.98202247	\$22,411,221.25	0.98194011	\$22,008,477.07
		\$0				
	Ending Balance (Line 3 + Line 7 + Line	\$0				
		\$0				
	Pension & Welfare Benefit credit	\$0				
	P&W benefit credit for tax (for engineer)	\$0				
	Business Meals	\$0				
	Total Adjustments	\$0				
	Jurisdictional Factor	\$1				
	Jurisdictional Adjustments	\$0				
		\$0				
08269-070-0610-007 P00000001689	Beginning Balance	\$19,482,707				
GSU		\$0				
Placed In Service	Transfer to Plant (c)	(\$7,593,235)	0.98051733	(\$7,744,111.43)	0.98194011	(\$7,504,253.63)
201204		\$0				
	Period To Date Additions	\$2,111,350	0.98051733	\$2,153,301.57	0.98194011	\$2,114,413.18
		\$0				
	Additions Construction	\$5,352,484	0.98051733	\$5,458,835.23	0.98194011	\$5,360,250.25
		\$0				
	Half a month Cash Flows	\$33,242	0.98051733	\$33,902.96	0.98194011	\$33,260.67
		\$0				
	Other Adjustments (b)	\$0				
		\$0				
	Balance Eligible for CPI (End bal + Line	\$0				
		\$0				
	Average Balance Eligible for CPI	\$0				
		\$0				
	CPI Rate (a)	\$0				
		\$0				
	Construction Period Interest for Tax (C)	\$96,160	0.98051733	\$98,070.88	0.98194011	\$96,299.53
		\$0				
	Ending Balance (Line 3 + Line 7 + Line	\$0				
		\$0				
	Pension & Welfare Benefit credit	\$0				
	P&W benefit credit for tax (for engineer)	\$0				
	Business Meals	\$0				
	Total Adjustments	\$0				
	Jurisdictional Factor	\$1				
	Jurisdictional Adjustments	\$0				

CONFIDENTIAL

5/14/14
BM
4/30/14

PBC

SOURCE Reg # 14

20-1
2-1 P'

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title 2012 Ending Bal @ 2013 Jur. Factor

20-1
2 P233

5/10/14
BM
4/30/14

	2012 Jurisdictional	2012 Jurisdictional	Total Company	2013 Jurisdictional	2012 Ending Balance at 2013 Jurisdictional
00379-009-0379-000 Transmission Placed In Service 201207	Beginning Balance	\$3,369,977			
	Transfer to Plant (c)	(\$611,129)	0.90431145	(\$675,795.30)	(\$604,650.41)
	Period To Date Additions	\$262,422	0.90431145	\$290,189.72	\$256,539.77
	Additions Construction	\$316,502	0.90431145	\$349,961.81	\$313,146.14
	Half a month Cash Flows	\$3,103	0.90431145	\$3,431.22	\$3,070.00
	Other Adjustments (b)	\$0			
	Balance Eligible for CPI (End bal + Line	(\$0)			
	Average Balance Eligible for CPI	(\$0)			
	CPI Rate (a)	\$0			
	Construction Period Interest for Tax (Cf	\$29,103	0.90431145	\$32,182.55	\$28,794.51
	Ending Balance (Line 3 + Line 7 + Line	(\$0)			
	Pension & Welfare Benefit credit	\$0			
	P&W benefit credit for tax (for engineeri	\$0			
	Business Meals	\$0			
	Total Adjustments	\$0			
	Jurisdictional Factor	\$1			
	Jurisdictional Adjustments	\$0			
00379-009-0379-000 Transmission Placed In Service 201207	Beginning Balance	\$1,085,029			
	Transfer to Plant (c)	(\$344,675)	0.90431145	(\$381,146.49)	(\$341,020.99)
	Period To Date Additions	\$29,879	0.90431145	\$33,031.12	\$29,553.74
	Additions Construction	\$304,238	0.90431145	\$338,430.11	\$301,012.16
	Half a month Cash Flows	\$4,896	0.90431145	\$5,414.50	\$4,844.45
	Other Adjustments (b)	\$0			
	Balance Eligible for CPI (End bal + Line	\$0			
	Average Balance Eligible for CPI	\$0			
	CPI Rate (a)	\$0			
	Construction Period Interest for Tax (Cf	\$5,671	0.90431145	\$6,270.76	\$5,610.60
	Ending Balance (Line 3 + Line 7 + Line	\$0			
	Pension & Welfare Benefit credit	\$0			
	P&W benefit credit for tax (for engineeri	\$0			
	Business Meals	\$0			
	Total Adjustments	\$0			
	Jurisdictional Factor	\$1			
	Jurisdictional Adjustments	\$0			
00381-009-0379-000 Transmission Placed In Service 201211	Beginning Balance	\$39,895,561			
	Transfer to Plant (c)	(\$4,262,303)	0.90431145	(\$4,713,312.63)	(\$4,217,114.87)
	Period To Date Additions	\$277,163	0.90431145	\$306,490.27	\$274,224.26
	Additions Construction	\$3,772,665	0.90431145	\$4,171,865.08	\$3,732,668.85
	Half a month Cash Flows	\$0			
	Other Adjustments (b)	\$0			
	Balance Eligible for CPI (End bal + Line	\$0			
	Average Balance Eligible for CPI	\$70,861			
	CPI Rate (a)	\$0			
	Construction Period Interest for Tax (Cf	\$212,764	0.90431145	\$235,276.80	\$210,507.85
	Ending Balance (Line 3 + Line 7 + Line	\$289	0.90431145	\$319.53	\$285.89
	Pension & Welfare Benefit credit	\$0			
	P&W benefit credit for tax (for engineeri	\$0			
	Business Meals	\$0			
	Total Adjustments	\$0			
	Jurisdictional Factor	\$1			
	Jurisdictional Adjustments	\$0			

CONFIDENTIAL

PBC

SOURCE Reg# 14

20-2
3 P4

20-1
2-1 P2

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title 2012 End Bal @ 2013 Jur. Factor

20-1
248

5/14/14
BM
4/30/14

	2012 Jurisdictional	2012 Jurisdictional	Total Company	2013 Jurisdictional	2012 Ending Balance at 2013 Jurisdictional
00384-009-0379-000 Transmission Placed In Service 201208	Beginning Balance \$7,315,101				
	Transfer to Plant @ (\$1,330,447)	0.90431145	(\$1,471,227.01)	0.8947242	(\$1,316,342.41)
	Period To Date Additions \$589,749	0.90431145	\$652,152.52	0.8947242	\$583,408.64
	Additions Construction \$661,497	0.90431145	\$731,462.15	0.8947242	\$654,483.73
	Half a month Cash Flows (\$324)	0.90431145	(\$357.84)	0.8947242	(\$320.16)
	Other Adjustments (b) \$0				
	Balance Eligible for CPI (End bal + Line \$0				
	Average Balance Eligible for CPI (\$0)				
	CPI Rate (a) \$0				
	Construction Period Interest for Tax (Cf \$78,525	0.90431145	\$87,940.18	0.8947242	\$78,682.21
	Ending Balance (Line 3 + Line 7 + Line \$0				
	Pension & Welfare Benefit credit \$0				
	P&W benefit credit for tax (for engineer \$0				
	Business Meals \$0				
	Total Adjustments \$0				
	Jurisdictional Factor \$1				
	Jurisdictional Adjustments \$0				
00525-009-0385-000 Transmission Placed In Service 201203	Beginning Balance \$3,835,409				
	Transfer to Plant @ (\$1,351,791)	0.90431145	(\$1,494,829.07)	0.8947242	(\$1,337,459.75)
	Period To Date Additions \$617,453	0.90431145	\$903,950.99	0.8947242	\$608,786.83
	Additions Construction \$455,607	0.90431145	\$503,815.92	0.8947242	\$450,776.30
	Half a month Cash Flows \$2,654	0.90431145	\$2,934.38	0.8947242	\$2,625.46
	Other Adjustments (b) \$0				
	Balance Eligible for CPI (End bal + Line \$0				
	Average Balance Eligible for CPI (\$0)				
	CPI Rate (a) \$0				
	Construction Period Interest for Tax (Cf \$78,078	0.90431145	\$84,127.79	0.8947242	\$75,271.17
	Ending Balance (Line 3 + Line 7 + Line \$0				
	Pension & Welfare Benefit credit \$0				
	P&W benefit credit for tax (for engineer \$0				
	Business Meals \$0				
	Total Adjustments \$0				
	Jurisdictional Factor \$1				
	Jurisdictional Adjustments \$0				
00526-009-0386-000 Transmission Placed In Service 201203	Beginning Balance \$7,637,621				
	Transfer to Plant @ (\$2,836,162)	0.90431145	(\$3,136,266.40)	0.8947242	(\$2,806,093.45)
	Period To Date Additions \$1,495,047	0.90431145	\$1,653,243.09	0.8947242	\$1,479,196.50
	Additions Construction \$1,202,571	0.90431145	\$1,329,519.89	0.8947242	\$1,189,821.83
	Half a month Cash Flows (\$35,878)	0.90431145	(\$39,673.93)	0.8947242	(\$35,497.22)
	Other Adjustments (b) \$0				
	Balance Eligible for CPI (End bal + Line \$0				
	Average Balance Eligible for CPI (\$0)				
	CPI Rate (a) \$0				
	Construction Period Interest for Tax (Cf \$174,421	0.90431145	\$192,877.55	0.8947242	\$172,572.23
	Ending Balance (Line 3 + Line 7 + Line \$0				
	Pension & Welfare Benefit credit \$0				
	P&W benefit credit for tax (for engineer \$0				
	Business Meals \$0				
	Total Adjustments \$0				
	Jurisdictional Factor \$1				
	Jurisdictional Adjustments \$0				

CONFIDENTIAL



SOURCE Reg #14

20-1
2-1

P3

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title 2012 End Bal, 2013 Sur. Factor

20-1
2 p 3 p 2

5/14/14
Bm
4/30/14

	2012 Jurisdictional	2012 Jurisdictional	Total Company	2013 Jurisdictional	2012 Ending Balance at 2013 Jurisdictional
01285-009-0889-000 Beginning Balance	\$3,197,969				
T00000001991 Transmission	\$0				
201301 Transfer to Plant @	\$0				
Period To Date Additions	\$124,026	0.90431145	\$137,149.48	0.8947242	\$122,710.96
Additions Construction	\$243,596	0.90431145	\$259,372.22	0.8947242	\$241,013.64
Half a month Cash Flows	\$0				
Other Adjustments (b)	(\$6,080)	0.90431145	(\$6,723.72)	0.8947242	(\$6,015.87)
Balance Eligible for CPI (End bal + Line	\$398,351				
Average Balance Eligible for CPI	\$399,422				
CPI Rate (a)	\$0				
Construction Period Interest for Tax (Cf	\$28,277	0.90431145	\$29,057.74	0.8947242	\$25,998.86
Ending Balance (Line 3 + Line 7 + Line	\$399,980				
Pension & Welfare Benefit credit	(\$6,629)				
P&W benefit credit for tax (for engineer)	(\$238)				
Business Meals	\$143				
Total Adjustments	(\$6,724)				
Jurisdictional Factor	\$1				
Jurisdictional Adjustments	(\$6,980)				
06413-070-0910-007 Beginning Balance	\$806,633,026				
06574-070-0010-007 Transfer to Plant @	(\$249,160,995)	0.98202247	(\$253,722,295.17)	0.98194011	(\$249,140,098.43)
P0000000763 Generation	\$0				
P0000000960 Placed In Service	\$0				
201211 Period To Date Additions	\$0				
Additions Construction	\$242,415,524	0.98202247	\$246,653,337.24	0.98194011	\$242,395,193.12
Half a month Cash Flows	\$3,483,403	0.98202247	\$3,547,171.96	0.98194011	\$3,483,110.42
Other Adjustments (b)	\$0				
Balance Eligible for CPI (End bal + Line	\$0				
Average Balance Eligible for CPI	\$1,356,824	0.98202247	\$1,390,816.35	0.98194011	\$1,356,668.42
CPI Rate (a)	\$0				
Construction Period Interest for Tax (Cf	\$3,269,540	0.98202247	\$3,329,498.15	0.98194011	\$3,289,365.82
Ending Balance (Line 3 + Line 7 + Line	\$7,572	0.98202247	\$7,710.18	0.98194011	\$7,570.94
Pension & Welfare Benefit credit	\$0				
P&W benefit credit for tax (for engineer)	\$0				
Business Meals	\$0				
Total Adjustments	\$0				
Jurisdictional Factor	\$1				
Jurisdictional Adjustments	\$0				
08267-070-0910-007 Beginning Balance	\$33,521,552				
08316-070-0010-007 Transfer to Plant @	(\$11,091,561)	0.98051733	(\$11,312,050.28)	0.98194011	(\$11,107,755.90)
P0000001690 GSU	\$0				
P0000001785 Placed In Service	\$0				
201211 Period To Date Additions	\$0				
Additions Construction	\$10,789,210	0.98051733	\$11,003,589.66	0.98194011	\$10,804,866.06
Half a month Cash Flows	\$169,916	0.98051733	\$170,232.60	0.98194011	\$167,158.21
Other Adjustments (b)	\$0				
Balance Eligible for CPI (End bal + Line	\$0				
Average Balance Eligible for CPI	\$93,806	0.98051733	\$95,669.49	0.98194011	\$93,941.71
CPI Rate (a)	\$0				
Construction Period Interest for Tax (Cf	\$135,917	0.98051733	\$136,618.12	0.98194011	\$136,114.69
Ending Balance (Line 3 + Line 7 + Line	\$393	0.98051733	\$390.11	0.98194011	\$393.67
Pension & Welfare Benefit credit	\$0				
P&W benefit credit for tax (for engineer)	\$0				
Business Meals	\$0				
Total Adjustments	\$0				
Jurisdictional Factor	\$1				
Jurisdictional Adjustments	\$0				

CONFIDENTIAL

PBC

SOURCE Reg # 14

20-2
3 p 2

20-2
3 p 3

20-1
2-1
p4

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title 2012 End Bal @ 2013, yr. factor

2012 Jurisdictional 2012 Jurisdictional Total Company 2013 Jurisdictional 2012 Ending Balance at 2013 Jurisdictional

05417-070-0914-007	Beginning Balance	\$902,108,524			
P0000000767		\$0			
Generation	Transfer to Plant @	\$0			
3/2013 Est		\$0			
	Period To Date Additions	\$0			
	Additions Construction	\$543,321,041	Old Factor 0.98202247 \$553,267,423.03	New Factor 0.98194011	New Ending Balance \$543,275,474.23
	Half a month Cash Flows	\$0			
	Other Adjustments (b)	(\$343,585)	0.98202247 (\$349,874.38)	0.98194011	(\$343,555.70)
	Balance Eligible for CPI (End bal + Line	\$548,342,127			
	Average Balance Eligible for CPI	\$513,005,744			
	CPI Rate (a)	\$0			
	Construction Period Interest for Tax (Cf	\$4,769,385	0.98202247 \$4,856,596.22	0.98194011	\$4,768,984.82
	Ending Balance (Line 3 + Line 7 + Line	\$548,434,011			
	Pension & Welfare Benefit credit	(\$438,953)			
	P&W benefit credit for tax (for engineeri	\$73,912			
	Business Meals	\$15,146			
	Total Adjustments	(\$349,874)			
	Jurisdictional Factor	\$1			
	Jurisdictional Adjustments	(\$349,585)			
00012-009-0831-000	Beginning Balance	\$9,028,212			
T00000003126		\$0			
Transmission	Transfer to Plant @	(\$8,028,875)	0.98051733 (\$8,188,407.49)	0.8947242	(\$7,326,308.34)
Placed In Service	Period To Date Additions	\$0			
201208		\$0			
	Additions Construction	\$7,981,319	0.98051733 \$8,139,905.72	0.8947242	\$7,282,970.63
	Half a month Cash Flows	\$10,168	0.98051733 \$10,369.92	0.8947242	\$9,278.22
	Other Adjustments (b)	\$0			
	Balance Eligible for CPI (End bal + Line	\$0			
	Average Balance Eligible for CPI	\$0			
	CPI Rate (a)	\$0			
	Construction Period Interest for Tax (Cf	\$37,389	0.98051733 \$38,131.85	0.8947242	\$34,117.49
	Ending Balance (Line 3 + Line 7 + Line	\$0			
	Pension & Welfare Benefit credit	\$0			
	P&W benefit credit for tax (for engineeri	\$0			
	Business Meals	\$0			
	Total Adjustments	\$0			
	Jurisdictional Factor	\$1			
	Jurisdictional Adjustments	\$0			

CONFIDENTIAL

Recalculated on WP 20-1/2 p7
③ = using transmission factor
difference of \$2,875.



SOURCE Reg # 14

20-1 PS
2-1

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Title 2012 End Bal @ 2013 Jur. Factor

5/14/14
 BM
 4/30/14

	2012 Jurisdictional	2012 Jurisdictional	Total Company	2013 Jurisdictional	2012 Ending Balance at 2013 Jurisdictional
Beginning Balance		<u>Check Total</u>			Ending Balance at 2013 Jurisdictional factor <u>20-2 p1</u>
Transfer to Plant @		(\$1,699,239,462)			(\$1,699,310,859)
Period To Date Additions		\$280,865,892			\$280,807,758
Additions Construction		\$1,903,003,945			\$1,902,098,273
Half a month Cash Flows		\$24,772,450			\$24,770,059
Other Adjustments (b)		(\$349,595)			(\$349,572)
Balance Eligible for CPI (End bal + Line 2 + Line 4 + Line 5 - Line 6)					
Average Balance Eligible for CPI					
CPI Rate (a)					
Construction Period Interest for Tax (Cf)		\$39,089,743 <u>(A)</u>		\$39,077,202	Difference for factor (\$12,542) <u>20-1 p3</u>
Ending Balance (Line 3 + Line 7 + Line		\$548,842,234	\$548,842,234	\$548,791,994	\$548,791,993

CONFIDENTIAL

(A) was recalculated on WP 20-1/2 p1.



SOURCE Req # 114

20-1
2-1 p4

FPL Nuclear
CPI Eligible Power Plant Addition And Jurisdictionalized Balance Recal
TYE 12/31/2013
B Maitre

CONFIDENTIAL

Title Jurisdictionalized Plant Bal for 12/31/2013

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt 384
Dkt. 140009-EL ACN 14-007-4-1
TYE 2013

Sum of amount	Cost Type	W/O #	200801	200802	200803	200804	200805	200806	200807	200808	200809	200810	200811	200812
Incremental	P00000000767		1,484,532.88	(613,684.35)	339,300.63	569,018.07	306,571.60	158,011.32	504,819.79	1,229,227.83	583,842.34	861,026.67	2,380,715.84	1,165,963.84
Accrual	P00000000767		1,000,000.00	(1,000,000.00)	182,489.33	455,085.02	(120,803.15)	(112,793.53)	112,072.86	495,700.58	(113,259.10)	400,312.76	1,311,954.84	(347,489.16)
Unfunded	P00000000767		(5,373.91)	(778.10)	(2,560.84)	(291.69)	(2,418.20)	(2,670.96)	(2,798.59)	(2,684.55)	(3,970.74)	(2,149.84)	(6,369.42)	12,849.99
Incremental	T00000001991													
Unfunded	T00000001991													

Sum of amount	Cost Type	W/O #	200901	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912
Incremental	P00000000767		1,317,293	1,953,009	1,747,695	1,236,570	2,116,294	2,411,092	(2,675,880)	5,061,919	1,156,107	1,300,810	980,520	(3,441,092)
Accrual	P00000000767		400,526	(984,702)	110,219	(219,375)	1,374,371	316,933	430,307	(714,481)	399,166	(148,458)	(1,573,706)	188,840
Unfunded	P00000000767		(4,641)	(3,535)	(10,767)	(5,344)	(6,409)	(6,518)	(3,114)	(8,574)	(5,433)	(4,380)	(3,474)	33,197
Incremental	T00000001991			205	17,827	13,390	(9,386)	147	(1,436)	1,853	1,636	21,984	4,166	51,196
Unfunded	T00000001991			(3)	(287)	(122)		(4)	(18)	(77)	(64)	(17)	(128)	(1,375)

Sum of amount	Cost Type	W/O #	201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012
Incremental	P00000000767		832,457	1,108,013	1,355,193	1,581,574	1,114,361	1,296,785	1,009,855	1,222,259	1,191,426	1,396,962	2,179,258	(4,355,552)
Accrual	P00000000767		(544,424)	(84,520)	(242,985)	292,372	(79,554)	389,610	(609,485)	(412,823)	(274,229)	18,108	619,199	(305,697)
Unfunded	P00000000767		(3,663)	(2,763)	(11,508)	(4,480)	(3,187)	(3,451)	(3,320)	(5,030)	(3,432)	(3,264)	(5,516)	23,817
Incremental	T00000001991		356	265	(4,253)	(9)	63	3	1,097	257	31,108	2,235	961	3,306
Unfunded	T00000001991			(3)	(1)				(27)	(6)	(277)	(33)	(24)	

Sum of amount	Cost Type	W/O #	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112
Incremental	P00000000767		2,284,552	2,388,167	1,950,048	3,278,165	98,585,115	9,189,123	6,674,995	11,546,000	15,281,476	6,134,494	8,519,897	10,342,037
Accrual	P00000000767		491,468	182,816	3,503,799	(2,784,372)	3,598,028	(1,200,518)	(6,653,316)	9,905,847	(235,884)	(6,600,380)	(287,505)	2,528,889
Unfunded	P00000000767		(5,217)	(3,412)	2,475	(6,339)	(61,036)	(3,988)	(1,822)	2,495	(2,032)	(9,451)	(9,180)	(14,428)
Incremental	T00000001991		3,354	12,068	16,607	(1,490)	(10,485)	(330)	82	(1,859)		(7)		545
Unfunded	T00000001991			(12)	(163)			(1)	(1)					(64)

Sum of amount	Cost Type	W/O #	201201	201202	201203	201204	201205	201206	201207	201208	201209	201210	201211	201212	Beg Bal
Incremental	P00000000767		15,058,205	8,013,138	10,950,271	14,559,558	16,552,388	36,433,667	(45,646,980)	29,295,810	98,548,493	35,880,117	57,432,850	67,788,127	553,287,423
Accrual	P00000000767		9,825,856	(5,418,811)	(5,142,084)	2,734,805	2,926,004	22,766,352	(24,374,419)	4,844,289	8,038,392	10,007,348	16,351,310	(4,147,246)	41,520,395
Unfunded	P00000000767		(2,010)	(2,855)	(7,247)	(3,733)	(3,994)	(3,573)	(4,134)	(6,858)	(6,369)	(21,324)	(86,101)	(104,889)	(438,933)
Incremental	T00000001991			1,703	40,794	98,402	1,326	301	13,872	1,133	129	14,117	81,058	(1,847)	406,522
Unfunded	T00000001991			(28)	(571)	(1,121)	(4)	(3)	(81)	(2)	(5)	(49)	(2,157)	428	(6,300)

Sum of amount	Cost Type	W/O #	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12-Mo Total	Grand Total
Incremental	P00000000767		62,387,507	40,851,152	29,271,283	4,141,747	10,030,250	6,503,748	2,207,150	4,834,180	(814,209)	5,218,585	1,825,838	1,240,813	167,698,145	720,965,568
Accrual	P00000000767		4,070,497	(3,154,648)	(12,248,632)	(20,614,744)	(5,014,204)	734,536							(36,227,195)	5,293,199
Unfunded	P00000000767		(57,717)	(31,784)	(48,222)	(45,652)	(31,637)	(3,838)	(3,811)						(222,761)	(661,693)
Incremental	T00000001991		(87,455)	2,349	(4,884)	2,250	(709)	(362)							(88,622)	317,700
Unfunded	T00000001991		1,788		22			1							1,809	(4,490)

Sum of amount	Cost Type	W/O #	Beg Bal	Bal Prior PIS Mo.	PIS Month	1/2 Mo. of PIS Month	Total	Total Adj. for 1/2 Mo.	Rates	Jurisdictionalized	Cost Type	W/O #	Beg Bal	Bal Prior PIS Mo.	PIS Month	1/2 Mo. of PIS Month	Total	Total Adj. for 1/2 Mo.
Incremental	P00000000767		553,267,423	132,509,941	4,141,747	2,070,874	689,519,112	687,848,238	0.98194011	Incremental	P00000000767		543,275,474	130,116,826	4,086,948	2,033,474	677,459,248	675,425,774
Accrual	P00000000767		41,520,395	(11,332,784)	(20,614,744)	(10,307,372)	9,572,886	19,880,239	0.98194011	Accrual	P00000000767		40,770,541	(11,128,115)	(20,242,444)	(10,121,222)	9,399,982	19,521,204
Unfunded	P00000000767		(438,933)	(137,722)	(45,652)	(22,826)	(622,307)	(599,481)	0.98194011	Unfunded	P00000000767		(431,006)	(135,235)	(44,827)	(22,414)	(811,059)	(588,654)
Incremental	T00000001991		406,522	-	(87,465.24)	(43,733)	319,056	362,789	0.89472420	Incremental	T00000001991		363,725	-	(78,257)	(39,129)	285,468	324,696
Unfunded	T00000001991		(6,300)	-	1,780.49	893	(4,513)	(5,406)	0.89472420	Unfunded	T00000001991		(5,636)	-	1,598	799	(4,038)	(4,837)

20-2
4-1

High
12/31/13
5/14/14

CONFIDENTIAL

DR-8: Open Contracts and Purchase Orders during 10/01/13 through 12/31/13 with a current dollar value of \$250,000 or greater.
Note: Status as of 01/01/14. Does not include Blanket Purchase Orders.

Line No.	Contract No.	Site	Vendor	Status of Contract	Start & End Dates (as of 12/31/13)	Original Contract Amount	Contract Amount (as of 12/31/13)	Reason for Contract Amount Change	Work Description
1	121869	PTN	American Air Filter Company Inc	Closed	04/29/09 - 12/09/13			Scope Increase	Supply Normal Containment Coolers and Testing Services (PTN)
2	119078	PTN	Westinghouse	Closed	12/09/08 - 11/11/13			Scope Reduction	NSSS Engineering Analysis and LAR (PTN)
3	117809	PTN	Bechtel	Open	12/02/08 - open			Scope Increase	Engineering Procurement Construction (PTN)
4	117820	PSL	Bechtel	Closed	12/02/08 - 12/17/13			Scope Increase	Engineering Procurement Construction (PSL)
5	116060	PTN	Siemens	Closed	09/29/08 - 12/01/13			Partial payment made under Accelerated Payment Contract and Scope Reduction	Turbine, Generator/Exciter Upgrades & Inst. (PTN)
6	118328	PTN	TEI	Closed	12/19/08 - 12/16/13			Scope Increase	Condenser Tubes (PTN)
7	118206	PTN	TEI	Closed	12/17/08 - 11/08/13			Scope Increase	Moisture Separator Reheaters (PTN)
8	118241	PTN	TEI	Closed	12/16/08 - 11/20/13			Scope Reduction	Feed Water Heaters (PTN)
9	112221	PSL	Shaw - Stone & Webster	Open	04/22/08 - open			Scope Increase	Licensing Engineering and BOP Spec Development (PSL)
10	115485	PTN	Zachry Nuclear Engineering	Closed	09/03/08 - 11/11/13			Scope Increase	Engineering Services (PTN)
11	112687	PTN	Zachry	Closed	05/19/08 - 12/12/13			Scope Increase	Radiological Consequence Analysis (PTN)
12	130512	PTN	Flowserve Corp.	Closed	04/22/10 - 12/12/13			Scope Reduction	Condensate Pumps (PTN)
13	126227	PTN	Invensys	Closed	10/13/09 - 12/09/13			Scope Increase	Control System FWH, Moisture Separator (PTN)
14	120689	PTN	Invensys	Closed	03/17/10 - 12/16/13			Scope Increase	Turbine Digital Upgrade (PTN)
15	131599	PTN	All Star Toilets	Closed	05/27/10 - 01/01/14			Scope Reduction	Supply Cleaning Services (PTN)
16	131742	PSL	Westinghouse	Closed	06/16/10 - 11/14/13			Scope Increase	LAR/RAI for Non-Fuels NSSS related scope (PSL)
17	132235	PTN	Enercon	Closed	06/24/10 - 12/6/13			Scope Decrease	NFPA 805/Appendix R Support for (PTN)
18	2261750	PTN	Modular Space	Closed	09/21/10 - 10/21/13			Scope Increase	Lease of 16-Wide Trailers for EPU (PTN)
19	2263549	PTN	Areva NP Inc	Closed	11/10/10 - 12/02/13			Scope Increase	Services of a Project Manager (PTN)
20	2264914	PSL	Westinghouse Electric	Closed	12/07/10 - 10/24/13			No Change	CEDMS Power Switch Refurbishment (PSL2)
21	2290514	PTN	Flowserve Corp.	Closed	05/02/11 - 12/02/13			Scope Increase	Main Feedwater Pump Casing Modification (PTN)
22	2286049	PTN	Cameron Tech.	Closed	08/25/11 - 11/01/13			Scope Increase	Ultrasonic Flow Meter Measuring System (PTN)
23	2296518	PTN	Radiation Safety & Control	Open	11/04/11 - open			Scope Increase	Truck Monitoring/Waste Characterization for EPU (PTN)
24	2297624	PTN	Siemens Energy Inc.	Closed	10/27/11 - 12/30/13			Scope Increase	Turbine Valve Conversion to EH (PTN)
25	2300139	PSL	Siemens Energy Inc	Closed	11/21/11 - 10/29/13			Scope Increase	SL1-24 Turb-Gen. Installation (PSL 1)
26	2301867	PTN	Enercon Services Inc	Closed	12/28/11 - 12/13/13			No Change	Develop Engineering Change Packages for EPU (PTN)
27	2301038	PTN	Graftel Inc.	Closed	12/14/11 - 11/13/13			No Change	Integrated Leak Rate Testing for EPU (PTN)
28	2301871	PTN	Zachry Nuclear Engineering	Closed	12/28/11 - 10/25/13			No Change	Develop Engineering Change Packages for EPU (PTN)

Title Open Contract 01/2013, Z 250,000

Florida Power & Light
Update
St. Lucie 1 & 2 & Turkey Pt 3&4
Dkt. 14009-EI, ACN 14-007-4-1
TYE 2013

A 1 of 3 B

5/11/14 BM 5/11/14

PBC

SOURCE 2a #8

21-1 p1

CONFIDENTIAL

DR-8: Open Contracts and Purchase Orders during 10/01/13 through 12/31/13 with a current dollar value of \$250,000 or greater.
Note: Status as of 01/01/14. Does not include Blanket Purchase Orders.

Line No.	Contract No.	Site	Vendor	Status of Contract	Start & End Dates (as of 12/31/13)	Original Contract Amount	Contract Amount (as of 12/31/13)	Reason for Contract Amount Change	Work Description
29	2301858	PTN	Sargent & Lundy Inc	Closed	12/28/11 - 10/02/13	\$		No Change	Develop TPCW Engineering Change Packages for EPU (PTN)
30	2302164	PTN	Ames Group LLC	Open	01/25/12 - open	\$		Scope Increase	Valve Upgrade Services for EPU/PTN 3 & 4
31	2303610	PTN	Shaw - Stone & Webster	Closed	02/15/12 - 10/02/13	\$		Scope Increase	Engineering Support for Extended Power Uprate (PTN)
32	2303735	PTN	Siemens Energy Inc	Closed	02/14/12 - 10/22/13	\$		Scope Increase	3R26 Outage Implementation Services for EPU at PTN
33	2304432	PTN	Weldtech Services	Closed	02/28/12 - 10/07/13	\$		Scope Increase	EPU Welding Implementation and Installation Services (PTN)
34	2304906	PTN	Zachry Nuclear Engineering	Closed	03/08/12 - 12/23/13	\$		Scope Increase	Engineering and EC Support for PTN
35	2288913	PTN	United Rentals	Closed	03/02/11 - 11/01/13	\$		Scope Increase	Light Tower Rental for EPU at PTN
36	2302886	PTN	All Star Toilets	Closed	01/23/12 - 12/30/13	\$		Scope Increase	Portable Toilet Services (PTN)
37	2306808	PTN	Calvert Company Inc	Closed	06/12/12 - 10/24/13	\$		Scope Increase	Replacement of Isolated Phase Bus Duct (PTN)
38	2307342	PTN	American Air Filter	Closed	05/02/12 - 10/09/13	\$		Scope Increase	Onsite Technical Support for the Normal Containment Cooler (PTN)
39	2310597	PTN	K Machine	Closed	07/26/12 - 10/28/13	\$		Scope Increase	3R26 and 4R27 Outage Machining Support for EPU
40	2311510	PTN	Shaw - Stone & Webster	Open	08/16/12 - open	\$		No Change	Engineering Support for EPU (PTN unit 4)
41	2310927	PSL	Siemens Energy Inc	Closed	08/07/12 - 11/20/13	\$		Partial payment made under Accelerated Payment Contract and Scope Reduction	PSL 2-20 Turbine Generator Services
42	2311900	PTN	Siemens Energy Inc	Closed	09/05/12 - 10/26/13	\$		Partial payment made under Accelerated Payment Contract and Scope Reduction	PTN 4-27 Turbine Generator Services
43	2303837	PTN	Thermal Engineering	Closed	04/24/12 - 10/25/13	\$		Scope Increase	Installation and Mod Engineering Support for EPU at PTN
44	2310214	PTN	Whiting Services Inc	Closed	07/17/12 - 10/25/13	\$		Scope Increase	3R26 and 4R27 Outage Crane Support
45	2311037	PTN	Williams Specialty Services	Closed	08/10/12 - 12/30/13	\$		Scope Increase	Coating Services in Support of PTN EPU Project
46	2313411	PTN	Sims Crane & Equipment Co.	Closed	10/08/12 - 12/27/13	\$		Scope Increase	Rental of Misc Equipment (PTN)
47	2314332	PTN	Team Industrial Services Inc	Closed	10/30/12 - 10/09/13	\$		Scope Increase	Radiography Testing Services for EPU at PTN
48	2314797	PTN	Curtiss Wright Flow Control	Closed	11/12/12 - 10/08/13	\$		No Change	NDE Oversight and Preservice Examinations (PTN)
49	2315163	PTN	Westinghouse Electric Co	Closed	11/21/12 - 12/04/13	\$		No Change	Unit 3 Secondary System Stability (PTN)
50	2316596	PTN	GE Mobile Water Inc.	Closed	01/29/13 - 11/06/13	\$		Scope Increase	Condensate Polishers (PTN)
51	2315472	PTN	Sargent & Lundy Inc	Closed	12/04/12 - 10/08/13	\$		Scope Increase	On Site Support for Dampening Flow Oscillations (PTN)
52	2301976	PSL	Westinghouse Electric Co	Closed	02/01/12 - 10/29/13	\$		Scope Increase	Spent Fuel handling Modification for EPU (PSL)
53	2317860	PTN	ARC Energy Services	Closed	3/14/13 - 11/13/13	\$		Scope Increase	Unit 4 Spent Fuel Pool Engineering (PTN)
54	2318372	PTN	Flowsolve Corp.	Closed	04/08/13 - 11/06/13	\$		Scope Increase	Main Steam Feedwater Pump (PTN)
55	2301122	PTN	Metrix Instrument Company	Closed	12/08/11 - 10/02/13	\$		Scope Increase	Vibration Testing for EPU (PTN)

Title Open Contracts@.14643 2 259,000

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey, c. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

A 2 of 3

B

51-114

PCB

SOURCE P99 #8

21-1 p2

CONFIDENTIAL

DR-8: Open Contracts and Purchase Orders during 10/01/13 through 12/31/13 with a current dollar value of \$250,000 or greater.
Note: Status as of 01/01/14. Does not include Blanket Purchase Orders.

Line No.	Contract No.	Site	Vendor	Status of Contract	Start & End Dates (as of 12/31/13)	Original Contract Amount	Contract Amount (as of 12/31/13)	Reason for Contract Amount Change	Work Description
56	2318036	PSL	Shaw - Stone & Webster	Closed	4/11/13 - 11/13/13	\$		Scope Increase	Provide Emergent Unit 1 MSIV Outage Support (PSL)
57	2311664	PTN	Unitach Services Group	Open	09/05/12 - Open	\$		Scope Increase	Decon and Free Release Scaffold (PTN)
58	2319009	PTN	Williams Specialty Services	Closed	05/07/13 - 11/01/13	\$		No Change	EPU Construction Implementation (PTN)
59	2318964	PTN	Zachry Nuclear Engineering	Closed	04/30/13 - 12/10/13	\$		Scope Increase	Update/Convert Final As Built Documents for EPU Project EC Package (PTN)
60	2321027	PTN	Enercon Services Inc	Closed	08/22/13 - 11/18/13	\$		No Change	As Built of NFPA 805 Documents for EC-DCPS (PTN)
61	2308219	PTN	Unitach Services Group Inc.	Closed	05/22/12 - 10/28/13	\$		Scope Increase	Laundrying, Rental Garments and Consumables (PTN)
62	2259675	PTN	Joseph Oat Corporation	Closed	07/23/10 - 12/04/13	\$		No Change	Furnish New Spent Fuel Pool Heat Exchangers (PTN)
63	2262367	PTN	Techcom International	Closed	10/04/10 - 12/04/13	\$		Scope Reduction	Engineering Services for Various Distributed Control System Mods (PTN)
64	2290465	PTN	Siemens	Closed	03/31/11 - 12/02/13	\$		No Change	Design and Fabrication of Turbine Crossover piping (PTN)
65	2264476	PTN	Batesch Industries	Closed	05/11/11 - 12/04/13	\$		Scope Increase	Turbine Generator Technical Support (PTN)
66	2295577	PSL	Numerical Applications Inc	Closed	08/15/11 - 12/17/13	\$		Scope Increase	Radiological Consequence Analyses (PSL)
67	2292773	PTN	American Air Filter Co.	Closed	05/26/11 - 12/02/13	\$		No Change	Design, Engineer, Fabricate and Deliver CRDM Coils (PTN)
68	2295422	PTN	Siemens Energy Inc.	Closed	8/10/11 - 12/02/13	\$		Scope Increase	Support Material for the EPU Turb-Gen Uprate (PTN)
69	2296556	PTN	Sulzer Pumps	Closed	09/02/11 - 12/05/13	\$		Scope Increase	Modify, overhaul and refurbishment of the B & C AFW (PTN)
70	112177	PTN	Shaw - Stone & Webster	Open	04/22/08 - open	\$		Scope Increase	Licensing Engineering and BOP Spec Development (PTN)

LEGEND:
PSL = St. Lucie
PTN = Turkey Point

NOTES:
1. The amount actually paid on a contract is often less than the full contract amount.
2. Scope Increase refers to scope added to the contract or additional resources required to complete an existing scope of work.
3. Scope Decrease refers to scope deleted from the contract or fewer resources required to complete an existing scope of work.
4. No Change indicates the contract amount did not change.
5. Several Orders Reported on DR 8 through 9/30/13 were reopened to process a final invoice or to upload internal quality documents for record retention purposes.

A B

Title Open Contracts @ 12/31/13, 2:55:00 PM

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/11/14
Bm
5/11/14

PCB

SOURCE Reg # 8

2-1-13



CONFIDENTIAL

Project Name: Extended Power Upgrade
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title *Schedule F7A*

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

COMPANY: Florida Power & Light Company

For the Year Ended 12/31/2013
Witness: T. O. Jones

DOCKET NO: 140009-EI

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
1	121869	Closed	4/29/09 - 12/09/13	4/29/09 - 12/09/13	\$				American Air Filter Company Inc	Competitive	Supply Normal Containment Coolers and Testing Services (PTN)
2	120769	Closed	3/28/09 - 4/10/13	3/28/09 - 4/10/13	\$				Calvert Company Inc	Competitive	Iso Phase Bus Duct Coolers and Testing Services (PSL)
3	124436	Closed	7/17/09 - 3/26/13	7/17/09 - 3/26/13	\$				Calvert Company Inc	Competitive	Iso Phase Bus Duct Coolers, Install, Demo & Testing Services (PTN)
4	121885	Closed	4/24/09 - 2/12/13	4/24/09 - 2/12/13	\$				Flowserve Corp.	Competitive	Replacement Main Feedwater Pumps & Various Testing (PSL)
5	123137	Closed	5/28/09- 7/30/13	5/28/09- 7/30/13	\$				Flowserve Corp.	Competitive	Main Feedwater Isolation Valves and Testing Services (PTN)
6	125454	Closed	8/28/09- 8/21/13	8/28/09- 8/21/13	\$				Flowserve Corp.	Competitive	Replacement Heater Drain Pumps (PSL)
7	119078	Closed	12/9/08 - 11/11/13	12/9/08 - 11/11/13	\$				Westinghouse	OEM	NSSS Engineering Analysis and LAR (PTN)
8	121947	Closed	4/24/08 - 8/01/13	4/24/08 - 8/01/13	\$				Westinghouse	OEM	New & Spent Fuel Criticality and Thermal Hydraulic Analysis (PTN)
9	115297	Closed	8/27/08 -4/30/13	8/27/08 -4/30/13	\$				Areva	Single Source	RSG Design Review and LAR Work (PSL)
10	115338	Closed	8/27/08 - 9/24/13	8/27/08 - 9/24/13	\$				Areva	Single Source	Engineering Analysis (PTN)
11	117809	Open	12/02/08 - open	12/02/08 - open	\$				Bechtel	Competitive Bid	Engineering Procurement Construction (PTN)
12	116088	Closed	9/29/08 - 8/01/13	9/29/08 - 8/01/13	\$				Siemens	Single Source	Low Pressure Turbine, Exciter, Exciter Inst. (PSL)
13	117820	Closed	12/02/08 - 12/17/13	12/02/08 - 12/17/13	\$				Bechtel	Competitive Bid	Engineering Procurement Construction (PSL)
14	116090	Closed	9/29/08 - 12/01/13	9/29/08 - 12/01/13	\$				Siemens	Single Source	Turbine, Generator/Exciter Upgrades & Inst. (PTN)
15	118328	Closed	12/19/08 - 12/16/13	12/19/08 - 12/16/13	\$				TEI	Competitive Bid	Condenser Tubes (PTN)
16	118206	Closed	12/17/08 - 11/08/13	12/17/08 - 11/08/13	\$				TEI	Competitive Bid	Moisture Separator Reheaters (PTN)
17	118205	Closed	12/17/08 - 4/18/13	12/17/08 - 4/18/13	\$				TEI	Competitive Bid	Moisture Separator Reheaters (PSL)
18	118241	Closed	12/19/08 - 11/20/13	12/19/08 - 11/20/13	\$				TEI	Competitive Bid	Feed Water Heaters (PTN)
19	112221	Open	4/22/08 - open	4/22/08 - open	\$				Shaw - Stone & Webster	Single Source	Licensing Engineering and BOP Spec Development (PSL)
20	112177	Closed	4/22/08 - 1/02/14	4/22/08 - 1/02/14	\$				Shaw - Stone & Webster	Single Source	Licensing Engineering and BOP Spec Development (PTN)
21	117272	Closed	11/13/08 - 4/18/13	11/13/08 - 4/18/13	\$				American Crane	OEM	Gantry Crane Upgrade (PSL)
22	118224	Closed	12/17/08 - 4/18/13	12/17/08 - 4/18/13	\$				TEI	Competitive Bid	Feed Water Heaters (PSL)
23	115485	Closed	9/03/08 - 11/11/13	9/03/08 - 11/11/13	\$				Zachry Nuclear Engineering	Single Source	Engineering Services (PTN)
24	118278	Closed	12/19/08 - 4/18/13	12/19/08 - 4/18/13	\$				TEI	Competitive Bid	TCW Heat Exchangers (PSL)
25	105720	Closed	9/12/07 - 3/26/13	9/12/07 - 3/26/13	\$				Areva	Single Source	Fuels Analysis (PSL)
26	116107	Closed	9/29/08 - 5/16/13	9/29/08 - 5/16/13	\$				Cameron Technologies	Single Source	Ultrasonic Flow Meter Measuring System (PSL)
27	113030	Closed	5/20/08 - 9/24/13	5/20/08 - 9/24/13	\$				FPL Seabrook	Single Source	FPLE personnel supporting FPL Uprates (PSL & PTN)

A B C 1 of 8 D

5/1/14 5/1/14

SOURCE Req #12

21-2-p1



CONFIDENTIAL

Project Name: Extended Power Uprate
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO: 140009-EI

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

Title Schedule F7A

For the Year Ended 12/31/2013
Witness: T. O. Jones

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
28	115381	Closed	8/29/08 - 4/30/13	8/29/08 - 4/30/13	\$				NAJ	Single Source	Radiological Consequence Analysis (PSL)
29	112987	Closed	5/19/08 - 12/12/13	5/19/08 - 12/12/13	\$				Zachry	Single Source	Radiological Consequence Analysis (PTN)
30	128453	Closed	11/05/09 - 7/29/13	11/05/09 - 7/29/13	\$				Joseph Oat Corporation	Competitive	Cooling Water Heat Exchangers (PTN)
31	127777	Closed	12/09/09 - 7/30/13	12/09/09 - 7/30/13	\$				High Bridge	Single Source	Estimating Services (PTN)
32	127881	Closed	12/22/09 - 7/30/13	12/22/09 - 7/30/13	\$				Absolute Consulting	Single Source	Procedure Writers (PTN)
33	123762	Closed	6/25/09 - 7/30/13	6/25/09 - 7/30/13	\$				Key Controls of Tampa	OEM	Control System Tuning and Dynamic Analysis (PTN)
34	118563	Closed	1/14/09 - 1/29/13	1/14/09 - 1/29/13	\$				Holtec	Competitive	Fuel Storage Criticality and related analysis (PSL 1)
35	130180	Closed	3/29/10 - 4/01/13	3/29/10 - 4/01/13	\$				Flowserve Corp.	Competitive	Replacement Condensate Pumps (PSL)
36	130612	Closed	4/22/10 - 12/12/13	4/22/10 - 12/12/13	\$				Flowserve Corp.	Competitive	Condensate Pumps (PTN)
37	130649	Closed	4/22/10 - 3/26/13	4/22/10 - 3/26/13	\$				Flowserve Corp.	Competitive	Main Feedwater Pumps (PTN)
38	126227	Closed	10/13/09 - 12/09/13	10/13/09 - 12/09/13	\$				Invensys	OEM	Control System FWH, Moisture Separator (PTN)
39	128689	Closed	3/17/10 - 12/16/13	3/17/10 - 12/16/13	\$				Invensys	Competitive	Turbine Digital Upgrade (PTN)
40	130272	Closed	4/08/10 - 8/30/13	4/08/10 - 8/30/13	\$				Siemens	Competitive	Electro-Hydraulic Fluid Systems (PTN)
41	131589	Closed	5/27/10 - 01/01/14	5/27/10 - 01/01/14	\$				All Star Toilets	Competitive	Supply Cleaning Services (PTN)
42	131533	Closed	6/10/10 - 01/29/13	6/10/10 - 01/29/13	\$				Areva	PDS	Non-Fuels NSSS Interim LAR (PSL 1 & 2)
43	131907	Closed	6/11/10 - 01/29/13	6/11/10 - 01/29/13	\$				Areva	PDS	Fuels Related Interim LAR/MOD for EPU (PSL)
44	131585	Closed	8/15/10 - 02/20/13	6/15/10 - 02/20/13	\$				Shaw - Stone & Webster	PDS	Interim LAR/MOD Support for EPU (PSL)
45	131742	Closed	6/16/10 - 11/14/13	6/16/10 - 11/14/13	\$				Westinghouse	PDS	LAR/RAI for Non-Fuels NSSS related scope (PSL)
46	132077	Closed	6/17/10 - 09/05/13	6/17/10 - 09/05/13	\$				Siemens Energy Inc.	Single Source	Siemens Dedicated Resident Site Manager (PTN)
47	132235	Closed	6/24/10 - 12/06/13	6/24/10 - 12/06/13	\$				Enercon Services Inc	Single Source	NFPA 805/Appendix R Support for (PTN)
48	131940	Closed	6/30/10 - 9/24/13	6/30/10 - 9/24/13	\$				Westinghouse	Competitive	Main Steam Turbine Control Replacement (PSL)
49	132283	Closed	6/28/10 - 01/29/13	6/28/10 - 01/29/13	\$				Shaw - Stone & Webster	PDS	EPU Feedwater Pump Nozzle Load Reduction (PSL)
50	2256675	Closed	7/23/10 - 12/04/13	7/23/10 - 12/04/13	\$				Joseph Oat Corporation	Competitive	Furnish New Spent Fuel Pool Heat Exchangers (PTN)
51	2258669	Closed	8/02/10 - 9/20/13	8/02/10 - 9/20/13	\$				Tampa Amature Works	Competitive	Rewind/Refurbish/Upgrade Condensate Pumps (PTN)
52	2259768	Closed	8/06/10 - 9/04/13	8/06/10 - 9/04/13	\$				Westinghouse	OEM	Design basis support for Umbrella Mods (PTN)
53	2260113	Closed	9/23/10 - 7/10/13	9/23/10 - 7/10/13	\$				Westinghouse	OEM	Rod Control System Upgrades (PSL)
54	2261536	Closed	9/16/10 - 7/25/13	9/16/10 - 7/25/13	\$				Washington Group	Competitive	Feedwater Heater Ultrasonic Testing (PTN)

A B C D
2 of 8

5/11/14
Bm
D4

SOURCE Ref # 12

21-292



CONFIDENTIAL

Project Name: Extended Power Uprate
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO: 140009-EI

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliates if any, method of selection including identification of justification documents, and a description of work.

Title Schedule T-7A

For the Year Ended 12/31/2013
Witness: T. O. Jones

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
55	2261750	Closed	9/21/10 - 10/21/13	9/21/10 - 10/21/13	\$				Modular Space	Competitive	Lease of 15-Wide Trailers for EPU (PTN)
56	2261747	Closed	9/23/10 - 7/25/13	9/23/10 - 7/25/13	\$				Westinghouse	PDS	EPU NSSS Engineering and Modification Support (PTN)
57	2262094	Closed	9/28/10 - 7/25/13	9/28/10 - 7/25/13	\$				Structural Integrity	Competitive	Assessment of Min Wall Thickness Effects (PTN)
58	2282367	Closed	10/04/10 - 12/04/13	10/04/10 - 12/04/13	\$				Techcom International	Competitive	Engineering Services for Various Distributed Control Systems Mod (PTN)
59	2282515	Closed	10/06/10 - 4/25/13	10/06/10 - 4/25/13	\$				Fisher Controls	Replaces 130579	Modified Feedwater Regulating Valves/Actuators (PSL)
60	2283036	Closed	10/19/10 - 4/25/13	10/19/10 - 4/25/13	\$				Flowserve Corp.	Replaces 130160	Replacement Condensate Pumps (PSL)
61	2283052	Closed	11/11/10 - 1/31/13	11/11/10 - 1/31/13	\$				Invensys	Single Source	Steam Bypass Control System (PSL)
62	2283549	Closed	11/10/10 - 12/02/13	11/10/10 - 12/02/13	\$				Areva NP Inc	Competitive	Services of a Project Manager (PTN)
63	2283930	Closed	11/11/10 - 7/25/13	11/11/10 - 7/25/13	\$				Brand Energy Solutions	Replaces 131356	Supply Scaffolding Material (PTN)
64	2284642	Closed	11/30/10 - 01/17/13	11/30/10 - 01/17/13	\$				Ronnies Turbine Services Inc	Single Source	On Site SL2-19 Tech Support (PSL)
65	2284377	Closed	11/30/10 - 12/06/13	11/30/10 - 12/06/13	\$				Techcom International	Competitive	Turbine Digital Controls Verification and Validation (PTN)
66	2284914	Closed	12/07/10 - 10/24/13	12/07/10 - 10/24/13	\$				Westinghouse Electric	OEM	CEDMS Power Switch Refurbishment (PSL2)
67	2285418	Closed	12/16/10 - 05/7/13	12/16/10 - 05/7/13	\$				Siemens Energy Inc.	OEM	Impl. Spares for EPU Turbine Gen. Work During SL2-19 (PSL)
68	2285720	Closed	01/4/11 - 09/20/13	01/4/11 - 09/20/13	\$				Enercon Services Inc	Competitive	Licensing/Design Basis/Program Modification (PTN)
69	2287468	Closed	02/10/11 - 04/11/13	02/10/11 - 04/11/13	\$				Feedforward Inc.	Competitive	DCS Mods (PSL)
70	2290208	Closed	03/25/11 - 09/06/13	03/25/11 - 09/06/13	\$				Feedforward Inc.	Competitive	Leading Edge Flow Meter Addition (PTN)
71	2290465	Closed	03/31/11 - 12/02/13	03/31/11 - 12/02/13	\$				Siemens	OEM	Design and Fabrication of Turbine Crossover piping (PTN)
72	2286521	Closed	01/18/11 - 01/23/13	01/18/11 - 01/23/13	\$				Shaw - Stone & Webster	PDS	MSIV/MSCV Modification to Support EPU (PSL)
73	2264476	Closed	05/11/11 - 12/04/13	05/11/11 - 12/04/13	\$				Batsch Industries	Single Source	Turbine Generator Technical Support (PTN)
74	2291815	Closed	04/28/11 - 09/11/13	04/28/11 - 09/11/13	\$				BRV Construction	Competitive	Fossil Warehouse Demolition (PTN)
75	2290614	Closed	05/02/11 - 12/02/13	05/02/11 - 12/02/13	\$				Flowserve Corp.	Replaces 130649	Main Feedwater Pump Casing Modification (PTN)
76	2292773	Closed	05/26/11 - 12/02/13	05/26/11 - 12/02/13	\$				American Air Filter Co.	OEM	Design, Engineer, Fabricate and Deliver CRDM Coils (PTN)
77	2293950	Closed	06/24/11 - 07/18/13	06/24/11 - 07/18/13	\$				Siemens	Single Source	Turbine Generator Pre-outage planning activities (PTN)
78	2293653	Closed	06/26/11 - 09/20/13	06/26/11 - 09/20/13	\$				Thermal Engineering	Competitive	Design and Fabrication of Gland Steam Condensers (PTN)
79	2294341	Closed	07/11/11 - 07/10/13	07/11/11 - 07/10/13	\$				Allion	Single Source	GL2008-01 Support (PSL)
80	2294494	Closed	07/13/11 - 09/20/13	07/13/11 - 09/20/13	\$				Enercon Services Inc	Competitive	Emergency Containment Cooler Auto-start (PTN)
81	2294855	Closed	07/21/11 - 10/29/13	07/21/11 - 10/29/13	\$				Zachry Nuclear Engineering	Single Source	Project Engineering Support for EPU (PSL)

A B C D
3 of 8

5/1/14

SOURCE Reg # 12

2-2-2013



CONFIDENTIAL

Project Name: Extended Power Upgrade
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Schedule T-7A

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO: 140009-EI

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

Title Schedule T-7A

For the Year Ended 12/31/2013
Witness: T. O. Jones

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
82	2295422	Closed	8/10/11 - 12/02/13	8/10/11 - 12/02/13	\$				Siemens Energy Inc.	OEM	Support Material for the EPU Turb-Gen Uprate (PTN)
83	2295071	Closed	08/01/11 - 07/10/13	08/01/11 - 07/10/13	\$				Shaw - Stone & Webster	Single Source	Unit 1 Vibration and Support Mods for FW & Condensate (PSL)
84	2296049	Closed	08/25/11 - 11/01/13	08/25/11 - 11/01/13	\$				Cameron Technologies	Replaces 116796	Ultrasonic Flow Meter Measuring System (PTN)
85	2294671	Closed	08/19/11 - 09/20/13	08/19/11 - 09/20/13	\$				NWT Corporation	Competitive	Moisture Carry Over Testing for EPU (PTN)
86	2296556	Closed	09/02/11 - 12/05/13	09/02/11 - 12/05/13	\$				Sulzer Pumps	OEM	Modify, overhaul and refurbishment of the B & C AFW (PTN)
87	2296519	Closed	09/06/11 - 09/25/13	09/06/11 - 09/25/13	\$				Techcom International	Competitive	DCS Integration Plan for 3R20 and 4R27 (PTN)
88	2296797	Closed	09/09/11 - 01/17/13	09/09/11 - 01/17/13	\$				Coastal Bus & Charter Lines (dba Need A Bus)	Competitive	Shuttle Bus Services for EPU (PSL)
89	2296266	Closed	10/12/11 - 09/20/13	10/12/11 - 09/20/13	\$				Franmar Corporation	Competitive	Shuttle Bus Services for EPU (PTN)
90	2296406	Closed	10/12/11 - 04/25/13	10/12/11 - 04/25/13	\$				Master Lee Energy Services	Competitive	Fuel Movers for Melanic Inserts (PSL)
91	2296635	Closed	10/14/11 - 04/03/13	10/14/11 - 04/03/13	\$				Sargent & Lundy Inc	Single Source	Engineering Service for the Charging System Modification (PSL 2)
92	2299101	Closed	10/27/11 - 09/20/13	10/27/11 - 09/20/13	\$				Berkel & Company	Single Source	Mico Pile Construction (PTN)
93	2298894	Closed	10/24/11 - 09/19/13	10/24/11 - 09/19/13	\$				Day & Zimmermann NPS Inc	Competitive	Installation of Trailer Support Services (PTN)
94	2299350	Closed	11/01/11 - 01/17/13	11/01/11 - 01/17/13	\$				Enercon Services Inc	Competitive	Eng. Evaluation for EPU Mid-Cycle contingency plan (PSL)
95	2299618	Closed	11/04/11 - 02/04/14	11/04/11 - 02/04/14	\$				Radiation Safety & Control	Competitive	Truck Monitoring/Waste Characterization for EPU (PTN)
96	2297624	Closed	10/27/11 - 12/30/13	10/27/11 - 12/30/13	\$				Siemens Energy Inc.	OEM	Turbine Valve Conversion to EH (PTN)
97	2299631	Closed	11/8/11 - 1/17/13	11/8/11 - 1/17/13	\$				Tri-Tool Inc	Single Source	Unit 1 LP Turbine Extraction Line Services (PSL)
98	2297055	Closed	09/16/11 - 04/18/13	09/16/11 - 04/18/13	\$				Thermal Engineering	Single Source	Replacement LP #4 Feedwater Heaters for EPU (PSL 2)
99	2300139	Closed	11/21/11 - 10/29/13	11/21/11 - 10/29/13	\$				Siemens Energy Inc	Single Source	SL1-24 Turb-Gen. Installation (PSL 1)
100	2299624	Closed	11/16/11 - 01/17/13	11/16/11 - 01/17/13	\$				Ames Group LLC	Single Source	Upgrade Services for Feedwater Pumps (PSL)
101	2301867	Closed	12/28/11 - 12/13/13	12/28/11 - 12/13/13	\$				Enercon Services Inc	Single Source	Develop Engineering Change Packages for EPU (PTN)
102	2301038	Closed	12/14/11 - 11/13/13	12/14/11 - 11/13/13	\$				Grafel Inc.	Competitive	Integrated Leak Rate Testing for EPU (PTN)
103	2261800	Closed	09/28/10 - 07/25/13	09/28/10 - 07/25/13	\$				L 3 Communications Mapps Inc	OEM	Supply of Simulator SCD Software Translator Upgrade (PTN)
104	130340	Closed	04/02/10 - 05/06/13	04/02/10 - 05/06/13	\$				MPR Associates	Competitive	Third Party Review of Siemens Turb-Gen. Analysis (PSL)
105	2301737	Closed	12/21/11 - 09/06/13	12/21/11 - 09/06/13	\$				PCI Energy Services	Single Source	Construction Management Oversight Services (PTN)
106	2301736	Closed	12/21/11 - 09/30/13	12/21/11 - 09/30/13	\$				Weldtech Services	Single Source	Construction Management Oversight Services (PTN)
107	2301871	Closed	12/28/11 - 10/25/13	12/28/11 - 10/25/13	\$				Zachry Nuclear Engineering	Single Source	Develop Engineering Change Packages for EPU (PTN)
108	2301868	Closed	12/28/11 - 10/02/13	12/28/11 - 10/02/13	\$				Sargent & Lundy Inc	Single Source	Develop TPCW Engineering Change Packages for EPU (PTN)

A B C D
4 of 8

5/11/14

SOURCE Reg # 12

21-2-PM



CONFIDENTIAL

Project Name: Extended Power Upgrade
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Schedule T-7A

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO: 140009-EI

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

Title Schedule T-7A

For the Year Ended 12/31/2013
Witness: T. O. Jones

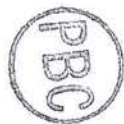
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
109	21-21P2 2302164	Closed	01/25/12 - 01/22/14	01/25/12 - 01/22/14	\$				Ames Group LLC	Single Source	Valve Upgrade Services for EPU/PTN 3 & 4
110	2296833	Closed	10/19/2011 - 04/02/13	10/19/2011 - 04/02/13	\$				Chieffland Development	Competitive	SL1-24 Environmental Support and Lube Oil Tank Cleaning
111	2302548	Closed	01/17/12 - 02/19/13	01/17/12 - 02/19/13	\$				Enercon Services Inc	Competitive	EQ Documentation Package Updates (PSL)
112	2303882	Closed	02/23/12 - 04/03/13	02/23/12 - 04/03/13	\$				Feedforward Inc.	Competitive	PSL Unit 2 EPU Mods for SBCS, Calorimetric and Feedwater Control
113	2295577	Closed	08/15/11 - 12/17/13	08/15/11 - 12/17/13	\$				Zachary Nuclear Engineering	Replaces 115391	Radiological Consequence Analyses (PSL)
114	2303610	Closed	02/15/12 - 10/02/13	02/15/12 - 10/02/13	\$				Shaw - Stone & Webster	Single Source	Engineering Support for Extended Power Uprate (PTN)
115	2303735	Closed	02/14/12 - 10/22/13	02/14/12 - 10/22/13	\$				Siemens Energy Inc	Single Source	3R26 Outage Implementation Services for EPU at PTN
116	2302300	Closed	01/11/12 - 04/25/13	01/11/12 - 04/25/13	\$				Shaw - Stone & Webster	PDS	Unit 2 DEH Turbine Control System Replacement for EPU at PSL
117	2303097	Closed	01/30/12 - 09/05/13	01/30/12 - 09/05/13	\$				Structural Preservation Systems, Inc.	Competitive	Assessment and repair of foundation for condensate motor PIT Area (PTN)
118	2304432	Closed	02/28/12 - 10/07/13	02/28/12 - 10/07/13	\$				Weldtech Services	Single Source	EPU Welding Implementation and Installation Services (PTN)
119	2304197	Closed	03/08/12 - 09/27/13	03/08/12 - 09/27/13	\$				Homestead Miami	Real Estate Transaction	Offsite Parking Facility (PTN)
120	2304908	Closed	03/08/12 - 12/23/13	03/08/12 - 12/23/13	\$				Zachry Nuclear Engineering	Single Source	Engineering and EC Support for PTN
121	2301063	Closed	12/13/11 - 09/26/13	12/13/11 - 09/26/13	\$				B&K Installations	Competitive	Fabricate Spargers for EPU at PTN
122	2288913	Closed	03/02/11 - 11/01/13	03/02/11 - 11/01/13	\$				United Rentals	PDS	Light Tower Rental for EPU at PTN
123	2302888	Closed	01/23/12 - 12/30/13	01/23/12 - 12/30/13	\$				All Star Toilets	Replaces 131599	Portable Toilet Services (PTN)
124	2307710	Closed	05/15/12 - 01/31/13	05/15/12 - 01/31/13	\$				Areva NP Inc	Replaces 105720	Unit 1 mid-Cycle Analysis (PSL)
125	2308808	Closed	06/12/12 - 10/24/13	06/12/12 - 10/24/13	\$				Calvert Company Inc	Replaces 124436	Replacement of Isolated Phase Bus Duct (PTN)
126	2307375	Closed	05/03/12 - 01/30/13	05/03/12 - 01/30/13	\$				Nucorp	Single Source	Nuclear Grade Air Traps (PSL)
127	2306917	Closed	06/13/12 - 5/7/13	06/13/12 - 5/7/13	\$				Sargent & Lundy Inc	Single Source	EPU Procedure Recovery Plan Support (PSL)
128	2283063	Closed	10/19/10 - 7/10/13	10/19/10 - 7/10/13	\$				United Rentals	Competitive	Light Tower Rentals for EPU Surplus Parking (PTN)
129	2307342	Closed	05/02/12 - 10/09/13	05/02/12 - 10/09/13	\$				American Air Filter	OEM	Onsite Technical Support for the Normal Containment Cooler (PTN)
130	2309312	Closed	06/25/12 - 04/04/13	06/25/12 - 04/04/13	\$				Ames Group LLC	Single Source	Valve Actuator Support Specialty Services (PSL)
131	2311019	Closed	08/16/12 - 06/13/13	08/16/12 - 06/13/13	\$				Andersen Chavet & Andersen Inc.	Competitive	Develop a Preventative Maintenance Plan for EPU at PSL
132	2306547	Closed	04/11/12 - 01/31/13	04/11/12 - 01/31/13	\$				Conger & Elsa	Single Source	PCV-0802 Contract Root Cause Evaluation (PSL)
133	2306236	Closed	05/22/12 - 07/10/13	05/22/12 - 07/10/13	\$				Enercon Services, Inc	Single Source	Task 1: IST and ILRT/LLRT Program Support (PSL)
134	2309442	Closed	07/09/12 - 04/02/13	07/09/12 - 04/02/13	\$				J. Givco Consultants	Competitive	Start-Up and Testing Support (PSL)
135	2310597	Closed	07/26/12 - 10/28/13	07/26/12 - 10/28/13	\$				K Machine	Single Source	3R26 and 4R27 Outage Machining Support for EPU

SOURCE Reg # 12

21-2P5

A B C 5 of 8 D

5/11/14 Bm J. Jones



CONFIDENTIAL

Schedule T-7A

Project Name: Extended Power Upgrade
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Upgrade
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

Title Schedule T-7A

COMPANY: Florida Power & Light Company

For the Year Ended 12/31/2013
Witness: T. O. Jones

DOCKET NO: 140009-EI

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
136	2264321	Closed	11/15/2010 - 05/24/13	11/15/2010 - 05/24/13	\$				Modular Space	PDS	On Site Modular Office Space Rental (PSL)
137	2300693	Closed	07/06/12 - 09/06/13	07/06/12 - 09/06/13	\$				PCI Energy Services	Competitive	Implementation and Installation of Unit 4 Spent Fuel Pool Heat Exchangers
138	2311510	Closed	08/16/12 - 01/15/14	08/16/12 - 01/15/14	\$				Shaw - Stone & Webster	Single Source	Engineering Support for EPU (PTN unit 4)
139	2310927	Closed	08/07/12 - 11/20/13	08/07/12 - 11/20/13	\$				Siemens Energy Inc	Single Source	PSL 2-20 Turbine Generator Services
140	2311900	Closed	08/05/12 - 10/29/13	09/05/12 - 10/29/13	\$				Siemens Energy Inc	Single Source	PTN 4-27 Turbine Generator Services
141	2312710	Closed	08/18/12 - 02/14/13	08/18/12 - 02/14/13	\$				Tricen Technologies	Single Source	Unit 4 Eddy Current Testing on Condenser Tube Bundle
142	2303837	Closed	04/24/12 - 10/25/13	04/24/12 - 10/25/13	\$				Thermal Engineering	OEM	Installation and Mod Engineering Support for EPU at PTN
143	2310214	Closed	07/17/12 - 10/25/13	04/24/12 - 10/25/13	\$				Whiting Services Inc	OEM	3R26 and 4R27 Outage Crane Support
144	2310390	Closed	07/25/12 - 05/23/13	07/25/12 - 05/23/13	\$				Williams Plant Services LLC	Single Source	Unit 2 Alpha Main Transformer Upgrade Support
145	2311037	Closed	08/10/12 - 12/30/13	08/10/12 - 12/30/13	\$				Williams Specialty Services	Replaces Blanket 4500412063	Coating Services in Support of PTN EPU Project
146	2293283	Closed	06/02/11 - 09/24/13	06/02/11 - 09/24/13	\$				Nucon	Competitive	CREVS Testing at PSL
147	2313411	Closed	10/08/12 - 12/27/13	10/08/12 - 12/27/13	\$				Sims Crane & Equipment Co.	Competitive	Rental of Misc Equipments (PTN)
148	2314332	Closed	10/30/12 - 10/09/13	10/30/12 - 10/09/13	\$				Team Industrial Services Inc	Single Source	Radiography Testing Services for EPU at PTN
149	2314744	Closed	11/09/12 - 09/18/13	11/09/12 - 09/18/13	\$				Aggreko	Competitive	Support Performance of ILRT (PTN)
150	2315146	Closed	11/21/12 - 09/27/13	11/21/12 - 09/27/13	\$				Brand Energy Solutions, LLC	Replaces 2263930	Scaffold Rental to Support EPU (PTN)
151	2314797	Closed	11/12/12 - 10/08/13	11/12/12 - 10/08/13	\$				Curtiss Wright Flow Control	Single Source	NDE Oversight and Preservice Examinations (PTN)
152	2315305	Closed	12/03/12 - 09/30/13	12/03/12 - 09/30/13	\$				Land & Sea	Competitive	Delivery Fuel and Refuel Misc Equip at Site (PTN)
153	2315379	Closed	11/30/12 - 01/30/13	11/30/12 - 01/30/13	\$				Magnetrol International	Competitive	Transmitters (PTN)
154	2315153	Closed	11/21/12 - 12/04/13	11/21/12 - 12/04/13	\$				Westinghouse Electric Co	OEM	Unit 3 Secondary System Stability (PTN)
155	2310850	Closed	10/10/12 - 07/09/13	10/10/12 - 07/09/13	\$				Shaw - Stone & Webster	Single Source	Onsite Engineering Manager (PSL)
156	2316596	Closed	01/29/13 - 11/06/13	01/29/13 - 11/06/13	\$				GE Mobile Water Inc.	Competitive	Condensate Polishers (PTN)
157	2315472	Closed	12/04/12 - 10/08/13	12/04/12 - 10/08/13	\$				Sargent & Lundy Inc	Single Source	On Site Support for Dampening Flow Oscillations (PTN)
158	2317235	Closed	02/19/13 - 05/24/13	02/19/13 - 05/24/13	\$				The Merrick Group Inc.	Competitive Replaces Blanket 113066	Unit 3 Condenser Tube Bundles Hydrolasing (PTN)
159	2301976	Closed	02/01/12 - 10/29/13	02/01/12 - 10/29/13	\$				Westinghouse Electric Co	OEM	Spent Fuel Handling Modification for EPU (PSL)
160	2262359 Rls 7	Closed	05/10/12 - 09/30/13	05/10/12 - 09/30/13	\$				Atlas Copco USA Holdings	Competitive	Rental of Air Compressors (PTN)
161	2260135 Rls 14	Closed	10/26/10 - 4/24/13	10/26/10 - 4/24/13	\$				Bartlett Nuclear Inc	Competitive	Radiation Protection Services PSL

A B C D

SOURCE Reg # 12

21-296

5/1/14



CONFIDENTIAL

Project Name: Extended Power Upgrade
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Schedule T-7A

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO: 140009-EI

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

Title Schedule T-7A

For the Year Ended 12/31/2013
Witness: T. O. Jones

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	- Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
162	2262301 Rls 13	Closed	01/30/12 - 09/27/13	01/30/12 - 09/27/13	\$				Bartlett Nuclear Inc	BPO 2262301 Replaces BPO 113293 (Competitive)	Radiation Protection Services PTN
163	2262301 Rls 17	Closed	06/21/12 - 09/30/13	06/21/12 - 09/30/13	\$				Bartlett Nuclear Inc	BPO 2262301 Replaces BPO 113293 (Competitive)	Radiation Protection Services PTN
164	2267944 Rls 4	Closed	03/07/12 - 02/04/14	03/07/12 - 02/04/14	\$				Energy Solutions, LLC	BPO 2267944 Replaces BPO 99395 (Single Source)	EPU Radioactive Waste Disposal Services (PTN)
165	2260140 Rls 53	Closed	11/28/11 - 8/21/13	11/26/11 - 8/21/13	\$				G4S Regulated Security Solutions Inc.	BPO 2260140 Replaces BPO 118419 (Single Source)	Security Services PSL 1-24 and PSL 2-20 (PSL)
166	2260140 Rls 66	Closed	12/17/12 - 09/25/13	12/17/12 - 09/25/13	\$				G4S Regulated Security Solutions Inc.	BPO 2260140 Replaces BPO 118419 (Single Source)	Security Services for Unit 4 EPU (PTN)
167	2286053 Rls 8	Closed	05/10/12 - 09/25/13	05/10/12 - 09/25/13	\$				GE Mobile Water Inc.	Competitive	Condenser Clean Up and Water Filtration Services (PTN)
168	2283072 Rls 21	Closed	11/01/12 - 01/07/14	11/01/12 - 01/07/14	\$				Industrial Testing Laboratory	Competitive	EPU Quality Control Support Services for 4R27 (PTN)
169	2293489 Rls 7	Closed	09/07/11 - 09/23/13	09/07/11 - 09/23/13	\$				Stone & Webster Construction Inc	Competitive	Supplementary Maintenance and Related Services (PTN)
170	2293489 Rls 9	Closed	10/13/11 - 8/20/13	10/13/11 - 8/20/13	\$				Stone & Webster Construction Inc	Competitive	Supplementary Maintenance and Related Services (PSL)
171	2317860	Closed	3/14/13 - 11/13/13	3/14/13 - 11/13/13	\$				ARC Energy Services	Single Source	Unit 4 Spent Fuel Pool Engineering (PTN)
172	2318372	Closed	04/08/13 - 11/06/13	04/08/13 - 11/06/13	\$				Flowserve Corp.	OEM	Main Steam Feedwater Pump (PTN)
173	2301122	Closed	12/05/11 - 10/02/13	12/08/11 - 10/02/13	\$				Metrix Instrument Company	Competitive	Vibration Testing for EPU (PTN)
174	2318036	Closed	4/11/13 - 11/13/13	4/11/13 - 11/13/13	\$				Shaw - Stone & Webster	Single Source	Provide Emergent Unit 1 MSIV Outage Support (PSL)
175	2309091 Rel 001	Closed	05/23/12 - 06/18/13	05/23/12 - 06/18/13	\$				The Hartford Steam Boiler Inspection	Single Source	Provide ANI and ANII services for FPL EPU at PSL
176	2309091 Rel 003	Closed	07/06/12 - 10/25/13	07/06/12 - 10/25/13	\$				The Hartford Steam Boiler Inspection	Single Source	Provide ANI and ANII services for FPL EPU at PTN
177	2311854	Open	09/05/12 - open	09/05/12 - open	\$				Unitech Services Group	Competitive	Decon and Free Release Scaffold (PTN)
178	2319009	Closed	05/07/13 - 11/01/13	05/07/13 - 11/01/13	\$				Williams Specialty Services	Competitive	EPU Construction Implementation - Coating and Washdown (PTN)
179	2318864	Closed	04/30/13 - 12/10/13	04/30/13 - 12/10/13	\$				Zachry Nuclear Engineering	Competitive	Update/Convert Final As Built Documents for EPU Project EC Package (PTN)
180	2320444 Rel 003	Closed	08/15/13 - 12/30/13	08/15/13 - 12/30/13	\$				Day & Zimmermann NPS Inc	Competitive	EPU Maintenance Supplemental Services (PTN)
181	2321027	Closed	08/22/13 - 11/18/13	08/22/13 - 11/18/13	\$				Enercon Services Inc	Single Source	As Built of NFPA 805 Documents for EC-DCPS (PTN)
182	2286053 Rel 009	Closed	01/30/13 - 10/25/13	01/30/13 - 10/25/13	\$				GE Mobile Water Inc.	Competitive	Temporary Demineralizer (R/O) (PTN)
183	2300546 Rel 016	Closed	07/31/12 - 12/03/13	07/31/12 - 12/03/13	\$				Unitech Services Group Inc.	Competitive	Radiation Protection Supplies (PTN)

A B C D

5/1/14

SCIENCE Reg #12

21-207



CONFIDENTIAL

Project Name: Extended Power Upgrade
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Florida Power & Light Co.
Upgrade
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Schedule T-7A

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO: 140009-EI

EXPLANATION:

For all executed contracts exceeding \$250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and a description of work.

Title Schedule T-7A

For the Year Ended 12/31/2013
Witness: T. O. Jones

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Amount Expended as of Prior Year End (2012)	Actual Amount Expended in Current Year (2013)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
184	2306219	Closed	05/22/12 - 10/28/13	05/22/12 - 10/28/13	\$				Unitech Services Group Inc.	Single Source	PC Service and Consumables (PTN)
185	2280820 Rel 023	Closed	03/20/13 - 11/11/13	03/20/13 - 11/11/13	\$				Continental Field Systems Inc.	Competitive	Machining Support for Unit 1 MSIV (PSL)
186	2282364 Rel 005	Closed	03/26/12 - 10/28/13	03/26/12 - 10/28/13	\$				Take Care Health Systems Inc.	Single Source	Site Medical Support for EPU (PTN)
187	2318007 Rel 017	Closed	03/06/13 - 11/07/13	03/06/13 - 11/07/13	\$				G4S Regulated Security Solutions Inc.	Competitive	2013 Security Services EPU (PTN)
188	2263685 Rel 016	Closed	03/22/13 - 10/25/13	03/22/13 - 10/25/13	\$				Curtiss Wright Flow Control	Competitive	EPU NDE Support (PTN)

Legend:
PDS = Predetermined Source
OEM = Original Equipment Manufacturer
PSL = St. Lucie
PTN = Turkey Point

Notes:
Several contracts that were open as of 12/31/13 and have subsequently been closed are shown as closed with the closure date.

✓ = Agreed to CWIP Ledger Detail

SOURCE Log # 12

21-298

File
Bm
5/11/14



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN PO#2318864

✓ 21-2 PT

Major Task or Tasks Associated With:

Update/Convert Final As Built Documents for EPU Project EC Package ✓

Vendor Identity:

Zachry Nuclear Engineering ✓

CONFIDENTIAL

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

8

Number of Bids Received:

3

Brief Description of Selection Process:

Competitive

Dollar Value:

Total Dollar Value through Amendment # 1 is

1

Contract Status:

Closed

✓ = Agrees to PO/Contract

Term Begin:

April 30, 2013 ✓

Term End:

December 10, 2013 ✓

Nature and Scope of Work:

Update/Convert Final As Built Documents for EPU Project EC Package

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

21-2
1-2

SOURCE Reg #12

5/14/13
BOM
H/11/13



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN PO #2302164

✓ 21-2p5

Major Task or Tasks Associated With:

Valve Upgrade Services for EPU/PTN 3 & 4 ✓

Vendor Identity:

Ames Group LLC ✓

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

1

Number of Bids Received:

1

Brief Description of Selection Process:

Single Source

Dollar Value:

Total Dollar Value through Amendment 3 is

1

Contract Status:

Closed

Term Begin:

January 25, 2012 ✓

Term End:

January 22, 2014

Nature and Scope of Work:

Valve Upgrade Services for EPU/PTN 3 & 4

CONFIDENTIAL

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

21-2
1-2

SOURCE Reg #12

5/14/14
Shirley



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN PO# 2290814

21-2p3

Major Task or Tasks Associated With:

Main Feedwater Pump Casing Modifications

Vendor Identity:

Flowsolve Corp.

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

N/A

Number of Bids Received:

N/A

Brief Description of Selection Process:

Replaces PO 130649, which was competitively bid.

Dollar Value:

Total Contract Value through Amend 3

1

Contract Status:

Closed

Term Begin:

May 2, 2011

Term End:

December 2, 2013

Nature and Scope of Work:

Main Feedwater Pump Casing Modifications

CONFIDENTIAL

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE Reg #12

5/14
Bm
5/14

21-2
1/13



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN PO#2319009 ✓ 21-2-p7

Major Task or Tasks Associated With:

EPU Construction Implementation - Coating and Washdown ✓

Vendor Identity:

Williams Specialty Services ✓

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

N/A

Number of Bids Received:

N/A

Brief Description of Selection Process:

Competitively Bid Blanket 4500412063

Dollar Value:

1

Contract Status:

Closed

Term Begin:

May 7, 2013 ✓

Term End:

November 1, 2013

Nature and Scope of Work:

EPU Construction Implementation - Coating and Washdown

CONFIDENTIAL

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

21-2
1
p4

SOURCE Req # 12

5/14/14
BM
5/14/14



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN PO 2315148

✓ 21-2p6

Major Task or Tasks Associated With:

Scaffold Rental ✓

Vendor Identity:

Brand Energy Solutions, LLC ✓

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

1

Number of Bids Received:

1

Brief Description of Selection Process:

Replaces 2263930

Dollar Value:

Total Dollar Value through Amendment #1 is

1

Contract Status:

Closed

Term Begin:

November 21, 2012 ✓

Term End:

September 27, 2013 ✓

Nature and Scope of Work:

Scaffold Rental

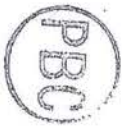
CONFIDENTIAL

Title: Schedule T-7B Sample
Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 384
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE Reg #12

21-2
1 ps

6/11/14
5/17/14



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PO # 118328 ✓ (21-2 p1)

Major Task or Tasks Associated With:

PTN Condenser Tube Bundles for Unit 3 & 4 ✓

Vendor Identity:

Thermal Engineering International (USA) Inc. ✓

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

3

Number of Bids Received:

3

Brief Description of Selection Process:

The evaluation process included technical and commercial clarifications with award made to TEI as the total evaluated low bidder.

Dollar Value:

Total Dollar Value through Revision 10 is [REDACTED] ✓ 1

Contract Status:

Closed

Term Begin:

December 19, 2008 ✓

Term End:

December 18, 2013 ✓

Nature and Scope of Work:

Supply PTN Condenser Tube Bundles ✓

CONFIDENTIAL

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE Reg #12

21-2
1 p1

5/14/14
GMA
5/11/14



St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN Release 007 to Blanket Contract 2293489

21-2P7

Major Task or Tasks Associated With:

Supplementary Maintenance and Related Services

Vendor Identity:

Stone & Webster Construction Inc.

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

3

Number of Bids Received:

3

Brief Description of Selection Process:

Blanket Contract 2293489 was competitively bid

Dollar Value:

Total Dollar Value through Amendment # 6 is

1

Contract Status:

Closed

Term Begin:

September 7, 2011

Term End:

September 23, 2013

6/1/13

Nature and Scope of Work:

Supplementary Maintenance and Related Services

CONFIDENTIAL

✓ = Agrees to Contract/PO

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE Reg #12

21-2P7

5/14/13
6/1/13
6/1/13

St. Lucie and Turkey Point Uprate Project
Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO: 140009-EI

EXPLANATION: For all executed contracts exceeding \$1,000,000, including change orders, provide the contract number or identifier, major tasks, vendor identity, vendor affiliation if any, number of vendors solicited, number of bids received, current contract status, the current term of the contract, and the current nature/scope of work.

For the Year Ended 12/31/2013
Witness: T. O. Jones

Contract No.:

PTN Release 005 to Blanket Contract 2262364

Major Task or Tasks Associated With:

Site Medical Support for EPU

Vendor Identity:

Take Care Health Systems Inc.

Vendor Affiliation (specify 'direct' or 'indirect'):

Direct*

*This indicates the contractual arrangement. FPL has no direct or indirect corporate affiliation with the vendor.

Number of Vendors Solicited:

1

Number of Bids Received:

1

Brief Description of Selection Process:

Single Source

Dollar Value:

Total Dollar Value through Amendment # 1 is

Contract Status:

Closed

Term Begin:

March 26, 2012

Term End:

October 28, 2013

Nature and Scope of Work:

Site Medical Support for EPU

CONFIDENTIAL

Title Schedule T-7B Sample

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

✓ = Agrees to Contract/PO



5/17/14
GPM
GPH

21-2
108

FPL
Base Rate Increase initial True-Up with Rec to Filing
TYE 12/31/2013
B Maitre

CONFIDENTIAL

23-1 p2

Sum of amount	month_number							
work order #	Life thru June 2013	201307	201308	201309	201310	201311	201312	July to Dec Actual
P0000000767	706,453,109.97	2,207,150.40	4,834,179.77	(814,209.12)	5,218,585.48	1,825,838.34	1,240,913.17	14,512,458.04
P00000113256	337,348.12					196.07	(196.07)	-
P00000115145	1,001,386.02	4,884.86	(8,556.87)	(823.75)	79,490.45		2,215.00	77,209.69
P00000115146	815,194.49	5,127.55	37,133.62	(823.86)	79,490.44		2,215.00	123,142.75
P00000115663	7,996,274.00							
P00000115664	98,500.00							
P00000116367	82,585.18		1,043.34					1,043.34
P00000116368	115,570.37		1,454.34					1,454.34
P00000117417	292,250.96							
T00000001991	317,699.53							
T00000002011	54,244.24	358.15						358.15
T00000002182	38,981.34	7,440.69		(7,440.69)	54.00			54.00
Grand Total	717,603,144.22	2,224,961.65	4,865,254.20	(823,297.42)	5,377,620.37	1,826,034.41	1,245,147.10	14,715,720.31
P00000001479	614,849.12	(12-1/12)					374.17	615,223.29
Grand Total	718,217,993.34	2,224,961.65	4,865,254.20	(823,297.42)	5,377,620.37	1,826,034.41	1,245,521.27	15,330,943.60
Per Appendix B	701,354,489.16	Plant Placed into Service including Non-incremental WO #1479						
Difference	16,863,504.18	Due to Post in Service Cost Not included in the Filing						
		Per Dkt 130245						
		23-1 p1						
		Difference						
		(5,806,469.18)						

12-1 ✓
1-2

As of Dec 2013, cost appears to be overstated. However, the first 12 months of operation flows into 2014 so an actual true-up of Plant (with post in service cost) can not be determined at this time.

Title Rec to Filing
Florida Power & Light Co.
Uprate
St Lucie 1 & 2 & Turkey Pt. 3&4
Dkt 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE As Referenced
Reg #12

15-2 p1

23-1
4

5/19/14

5/14/14

FPL - Uprate
Affiliate Charges by Cost Element
TYE 12/31/2013

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

B7M
2/18/14

Title *Affiliate Charges*

Sum of Value in Rep Cur		Per											
Cost Element	Cost Element Description	2	3	4	5	6	7	8	9	10	11	12	Grand Total
8110006	Corporate Payroll	112	961	7,098	100	585	330	13	98	155	50	38	9,541
8110028	Meals		142	700							318		1,159
8110029	Travel		360	6,549		21					1,060		7,990
8110059	FPLE Payroll	202	117	166	192	1,120	633	26	187	297	96	72	3,107
8110071	Seabrook P/R			4,812					81	407			5,300
8110072	Seabrook P/R Overtime		1,255	5,468						234			6,957
8110073	Benefits - FPLE	23	14	17	24	134	78	3	23	40	12	9	376
8110079	Benefits - Seabrook			1,344					24	121			1,490
8110080	Payroll Taxes - FPLE	13	6	15	11	65	36	1	10	14	5	3	181
8110086	Payroll Taxes - Seabrook		98	761					5	41			905
Grand Total		351	2,952	26,930	327	1,925	1,078	43	428	1,310	1,541	122	37,006

(A) = Agrees to SAP report.

32,484 (25-21)
(A)

4,521

12-4 p2

CONFIDENTIAL

(PBC)

Source: DR #1

25-1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

AR 5 Question 2 Supporting Documentation

Title Affiliate Charges Per SAP

Pers. No.	Partner Obj	Cost Element	Cost Element Description	Sum of Quantity	Sum of Value in Rep Cur	Sum of Quantity	Sum of Value in Rep Cur	Sum of Quantity	Sum of Value in Rep Cur	Sum of Quantity	Sum of Value in Rep Cur	Sum of Quantity	Sum of Value in Rep Cur	Sum of Quantity	Sum of Value in Rep Cur	Total Sum of Quantity	Total Sum of Value in Rep Cur
10146	X-2000-P80000016117	8110006	Corporate Payroll						2.66		12.00					14.66	
		8110059	FPLE Payroll														
		8110073	Benefits - FPLE														
		8110080	Payroll Taxes - FPLE														
	X-2000-P80000020933	8110006	Corporate Payroll						2.66		12.00					14.66	
		8110059	FPLE Payroll														
		8110073	Benefits - FPLE														
		8110080	Payroll Taxes - FPLE														
Total									5.32		24.00					29.32	
33376	X-2000-P80000015116	8110006	Corporate Payroll	4.00		0.50		0.75								5.25	
		8110059	FPLE Payroll														
		8110073	Benefits - FPLE														
		8110080	Payroll Taxes - FPLE														
	X-2000-P80000020936	8110006	Corporate Payroll								5.00					9.25	
		8110059	FPLE Payroll			1.75		2.50									
		8110073	Benefits - FPLE														
		8110080	Payroll Taxes - FPLE														
Total				4.00		2.25		3.25			5.00					14.50	
22657	X-7007-P80000020933	8110006	Corporate Payroll				21.00									21.00	
		8110072	Seabrook P/R Overtime														
		8110086	Payroll Taxes - Seabrook														
	X-7007-P80000020935	8110028	Meals														
		8110029	Travel														
Total							21.00									21.00	
23077	X-7007-P80000020933	8110006	Corporate Payroll														
		8110028	Meals														
		8110029	Travel														
		8110071	Seabrook P/R														
		8110072	Seabrook P/R Overtime														
		8110073	Benefits - Seabrook														
	X-7007-P80000020938	8110086	Payroll Taxes - Seabrook														
		8110028	Meals														
		8110029	Travel														
Total																	
Grand Total				4.00		23.25		188.00		5.32		29.00				252.82	

(A) Travel, meals, and misc exp. (tip & laundry) for Seabrook engineer to perform work on the Turkey Point 4 B Feedpump.

(B) Travel & meals for Seabrook engineer to work on PTN 4 Outage.

- we reviewed charges and agreed and to support.

Payroll

Pers. No	Amt
10146	
33376	
22657	
23077	

13,331.23
25-3

CONFIDENTIAL

Source Log #5

AR 5 Question 2: Supporting Documentation

22

CONFIDENTIAL

Title Affiliate Charges per SAT

Florida Power & Light Co.
Update
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Source: Reg #5

BM 1
5/22/14

1 of 3

25-26a

CONFIDENTIAL

AR 5 Question 3 Affiliate Employee Title & Job Description

PBC
Pers.No.
00033376
00022657
00023077
00010146

Employee/app.name

Title

Job Description

Legal review of contracts in conjunction with Nuclear Supply Chain
Project Management
Engineering
Nuclear Supply Chain

BW
11/13/13

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Affiliate Emp w/ Job Des

CONFIDENTIAL

Source: Reg #5

5/13/15

EPU Audit Request 9 Narrative

Information supporting responses to Audit Request 9 are provided in the attached file titled "AR_9_112013.pdf."

Audit Request Items and Responses

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/14/14 BM
2/19/14

1. **Support for the overhead co Resources 2013 Loader Rates.** Title Affiliate Job Description Energy

Document included in AR 9_112013 page 1.

2. **Provide a list of major duties performed by each affiliate employee during 2013. (DR 5, 3)**

Personnel No. 00033376: [REDACTED] has over four years of prior experience on Uprate project at a NextEra Energy Affiliate and is a licensed attorney. The following duties were performed to support the FPL Uprate Project:

- Draft, develop and issue requests for proposals;
- Negotiate contracts and purchase orders;
- Assist with scope development/contract management as requested; and
- Assist with contract closeout.

CONFIDENTIAL

Personnel No. 00022657: [REDACTED] has over 34 years of prior experience and is currently the Turbine Services Project Manager with an MBA. This employee currently works at a NextEra Energy Affiliate in New Hampshire. A valve component was manufactured in Boston, near the Affiliate Station. The component was required in support of an EPU critical path activity of the PTN Unit 4 outage. The employee hand delivered the valve to PTN as required.

Personnel No. 00023077: [REDACTED] has over 30 years of prior experience. He Supported the PTN Unit 4 outage 4B Steam Generator Feed pumps disassembly and reassembly as well as startup of the pumps.

Personnel No. 00010146: [REDACTED] has over 36 years of prior experience some of which was spent supporting the Uprate project at a NextEra Energy Affiliate. The following duties were performed to support the FPL Uprate Project:

- Major component decommissioning;
- Project salvage and inventory recovery efforts;
- Component spare parts planning, initiation and inventory control; and
- Procurement engineering interface and support.

3. **Provide the job requirements for each position listed on pages 2 and 3 of response DR 5, 5.**

The following is a description by job title as provided by our new managed service provider, Allegis, previously Guidant:

[REDACTED] Responsible for complex plant engineering tasks which require plant engineering experience and application of engineering principles. Works independently with general guidance for complex tasks and independently for routine daily tasks. Responsible for the planning and coordination phase of engineering tasks. Ability to apply nuclear regulations and standards to work assignments. Communicates effectively with interfacing departments. Requires Bachelors of Science degree in Engineering. PE preferred, may substitute for BS degree. Minimum of five (5) years engineering or related experience or minimum of one (1) year as Nuclear Engineer II required.

Source: Reg # 9

PBC

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

AR 5 Question 4a: Backup for Affiliate Hours & Rates

Title Break Down of Affiliate Charges

Loader Rates as of 3/1/13
NEER Loader Rates 1/1/13-2/28/13
Nuclear NEER Loader Rates 1/1/13-3/31/13

Pers.No.	Total Hours	Hourly Rate (column G/A)	Payroll thru 06/30/13	Direct Benefits (B)	Direct Payroll Taxes (A)	Total Loaders	Total Affiliate	NonProductive	Payroll Fringe Benefit (A)	Space Allocation	Less average taxes and benefits rate of (C)	
00010146	29.32								+			
00033376 Feb 2013	4.00											
00033376 Mar - June 2013	10.50											
00022657	21.00								+			
00023077	188.00								+			
	252.82								+			
	(25-2)	A	(25-2)	C	D	E	(25-2)	F	G	H	I	J

To reduce for benefits (B) = 1012.26

552.05

BM
11/13/13

To reduce
for benefits - (A) = 7012.26

(A) = It appears the Utility
may be charging direct
and estimated benefits.
- see WP 25-3/2.
\$2,200 overstatement
1
2

This schedule does not include expenses (meals & travel)
✓ = Recalculated for accuracy
✗ = Traced to SAP report on 25-2. ✓

Per Staff
(B) = 22657:
23077:

Source: Reg #5

25-3
p1

5/1/14

CONFIDENTIAL

AR 5 Question 4a: Backup for Affiliate Hours & Rates

Loader Rates as of 3/1/13							Overhead Rate	Overhead Rate	Overhead Rate		
Pers.No.	Total Hours	Hourly Rate (column G/A)	Payroll thru 12/31/13	Direct Benefits	Direct Payroll Taxes	Total Loaders	Total Affiliate	NonProductive	Payroll Fringe Benefit	Space Allocation	Less average taxes and benefits rate of
00010146	18.66										
00033376	12.50										
	31.16										
		A	B	C	D	E	F	G	H	I	J



Source: Kag #5

CONFIDENTIAL

Title Break Down of Affiliate Costs

Florida Power & Light Co.
Uprate
St. Lucia 1 & 2 & Turkey Pt 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/22/14

5/14/14

25-3p2

PBC

NextEra Energy Resources 2013
Loader Rate

THE FOLLOWING CALCULATION DETERMINES THE OVERHEAD RATE USED BY NEXTERA ENERGY RESOURCES TO CHARGE THE UTILITY. THIS IS FOR WORK PERFORMED BY NEXTERA ENERGY RESOURCES FOR FPL AND IS APPLIED TO DIRECT LABOR CHARGES.

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Bm
2/19/14

CONFIDENTIAL

Title Loader Rates

		2013 Loader Rate (effective 3/1/13)	2012 Loader Rate	Change
A	DIRECT CHARGE PAYROLL	\$ [REDACTED]	\$ [REDACTED]	
B	NON PRODUCTIVE (see note B below)	$A * B$		
C	NON PRODUCTIVE RATE	$A + B$		
D	PAYROLL FRINGE BENEFIT (see note D below)			
E	PAYROLL FRINGE BENEFIT RATE	$C * D$		
F	SPACE ALLOCATION (see note F below)			
G	SPACE ALLOCATION RATE	$C * F$		
<u>SUMMARY</u>				
	NON PRODUCTIVE RATE	C		
	PAYROLL FRINGE BENEFIT RATE	E		
	SPACE ALLOCATION RATE	G		
	TOTAL	$C + E + G$		
H	COMPOSITE PAYROLL OVERHEAD RATE			

A B C D

NOTES

- B NON PRODUCTIVE CALCULATION
- D PAYROLL FRINGE BENEFIT CALCULATION
- F SPACE ALLOCATION CALCULATION

including non productive	on direct labor	(see pages 2 for calculation)	1
		(see page 3 for calculation)	2
		(see page 4 for calculation)	3
			4

Source: Receipt 9

25-3
1

5/1/14

Non Productive Rate Calculation

Title Loader Rates

Pay Code	Description	Total Amount	Productive	Non Productive	%
1000	Regular Hours				Productive
1001	Temp Relieving/Upgrade				Productive
1005	Straight OT				Productive
1020	Lt Duty OT/J Injury Str				Productive
1030					Productive
1031	Regular OT Premium				Productive
1032	Temp Rel/Upgrade OT Base				Productive
1033	Temp Rel/Upgrade OT Prem				Productive
1054	Time&Half OT Base				Productive
1055	Time&Half OT Premium				Productive
1080	Double OT Base				Productive
1081	Double OT Premium				Productive
1082	Temp Rel/Upgrade DT Base				Productive
1083	Temp Rel/Upgrade DT Prem				Productive
1502					Productive
1713					Productive
3228	LTA Diff				Productive
9000	Work Hours				Productive
9000	Work Hours				Productive
9001	40 Hour Min Check				Productive
1131	Sickness in Family				Non Productive
1132	Holiday				Non Productive
1133	Vacation				Non Productive
1134	Employee Illness				Non Productive
1135	Jury Duty				Non Productive
1136	Floating Holiday				Non Productive
1137					Non Productive
1139	Absence -Other Paid				Non Productive
1140					Non Productive
1141					Non Productive
1143	Rest Time				Non Productive
1144	STD 100% Salary				Non Productive
1145	STD 80% Salary				Non Productive
1146	STD 60% Salary				Non Productive
(3) 3214	Perf Incen 401k/Pen				Non Productive
(3) 3217	Perf Incentive				Non Productive
3218					Non Productive
3235	Retention Payment				Non Productive
3254	Ex Incentv Supp				Non Productive
3255					Non Productive
(2) 3258	Incentive				Non Productive
3307	Alternative Award				Non Productive
3308					Non Productive
3309	Misc Earn Supp				Non Productive
3310	Retention Payment				Non Productive
3313	Lump Sum Pay				Non Productive
3314	Lump Sum-No 401(k)				Non Productive
3351	Final Vacation Payout				Non Productive
3355	Final Floating Holiday				Non Productive
3358	Unused Vacation Pay				Non Productive
3380					Non Productive
3381	Perf Incen Deferred				Non Productive
3398					Non Productive
3413	Performance Award Dist				Non Productive
(1) 3568	Bonus Exec				Non Productive
9131	Sickness in Family				Non Productive
9132	Holiday				Non Productive
9132	Holiday				Non Productive
9133	Vacation				Non Productive
9133	Vacation				Non Productive
9134	EE Illness				Non Productive
9134	EE Illness				Non Productive
9135	Jury Duty				Non Productive
9136	Floating Holiday				Non Productive
9136	Floating Holiday				Non Productive
9137	Death in Family				Non Productive
9139	Other Absences				Non Productive
9144					Non Productive
9145	S/T Disb 80%				Non Productive
9146	S/T Disb 60%				Non Productive
9147					Non Productive

CONFIDENTIAL

5/14/14
Bm
5/15/14

Unless otherwise indicated, all above data for NextEra Energy Resources and NextEra Energy Project Management were obtained from payroll for year ended 12/31/2012.

(1) Dollars obtained from executive bonus calculation (see page 5 review)

(2) Dollars do not include any executive incentives

(3) Excluded dollars based on NextEra Energy Human Resources recommendations



SOURCE Req # 9

25-3
1 B2

NextEra Energy Resources 2013
Loader Calculation

Payroll Fringe Benefit Calculation

SOURCE Reg #9

PBC

- DESCRIPTION
- (1) Salaries
 - (2) Benefits
 - (3) Education Assistance
 - (4) Workers Comp

NEXTERA ENERGY RESOURCES
Company 10

SALARIES	FRINGE BENEFIT	%
\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
\$ [REDACTED]	\$ [REDACTED]	[REDACTED]

NEXTERA ENERGY PROJECT
MANAGEMENT
Company 12

SALARIES	FRINGE BENEFIT	%
\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
\$ [REDACTED]	\$ [REDACTED]	[REDACTED]

Company 10 and 12
Combined

SALARIES	FRINGE BENEFIT	%
\$ [REDACTED]	\$ [REDACTED]	[REDACTED]
\$ [REDACTED]	\$ [REDACTED]	[REDACTED]

1-2-5-15

(P1)

- (1) Salary dollars include incentives and are based on 2013 plan
- (2) Benefit dollars include payroll taxes, insurance, long term disability & employer thrift and are based on 2013 plan (see page 6)
- (3) Education assistance dollars were obtained from HR education and training departmental budget and are based on 2013 plan
- (4) Workers compensation dollars 2013 Jan. recurring entry times 12

All Data obtained from SAP BW 2013 Gross Plan Report (except where noted).

CONFIDENTIAL

Title Loader Rates

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 384
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

5/14/14
5/13/14

253
1/93

NextEra Energy Resources 2013
Loader Calculation

Space Allocation Calculation

Complete

CONFIDENTIAL

DESCRIPTION	Salaries	Overhead Costs	%
(1) Salaries	\$ 77,897,169	\$	
(2) Facility I/C Rental			
(2) Non Facility Rental			
(3) Office Supplies			
(3) Forms & Duplicating			
(4) Computer Hardware Annual Cost			
	\$ 77,897,169	\$	F

A B (P1)

- (1) Salary dollars are for NextEra Energy Resources and NextEra Energy Project Management and were obtained from 2012 actuals productive totals.
- (2) I/C Facility and I/C non facility rental dollars were obtained from SAP NextEra Energy Resources Corporate 2012 actuals
- (3) Office supplies and forms & duplicating dollars were obtained from SAP NextEra Energy Resources Corporate 2012 actuals
- (4) See computer hardware spreadsheet for calculation (page 7)

Title Loader Rates

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013



SCIENCE

Reg #9

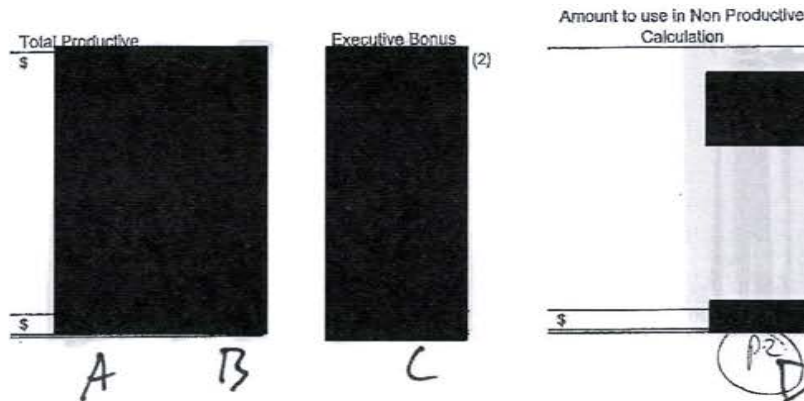
25-3
1
p4

BM
5/18/14

5/18/14

NextEra Energy Resources 2013
Loader Calculation

- 10 NextEra Energy Resources
- 12 NextEra Energy Project Mgmt
- 32 NextEra Energy Maine Operating Services
- 38 NextEra Energy Operating Services
- 39 NextEra Energy Power Marketing
- 42 NextEra Energy Seabrook
- 44 NextEra Energy New Mexico Operating Services
- 46 NextEra Energy Duane Arnold
- 47 Windlogics
- 48 GEXA Energy LP
- 49 NextEra Energy Point Beach



CONFIDENTIAL

- (1) Total "productive" dollars for all NextEra Energy Resources companies based on wage type. Data obtained from HR payroll.
- (2) Senior executive incentive dollars for NextEra Energy Resources (excludes PMI).

Purpose of this calculation is to allocate executive bonus to all companies. This was accomplished by dividing executive incentive dollars by total productive dollars for each company. The dollar value of [redacted] obtained from the above calculation was used as the basis for the "non productive rate" analysis in lieu of the total executive bonus dollar value. The determining factor for not using the total executive bonus dollar value of [redacted] is because executive's benefit all companies. The dollar percentage for NextEra Energy Resources and NextEra Energy Project Mgmt. are used in the non productive calculation. It seems reasonable to only use the executive bonus dollars relative to these two companies.

Title Loader Rates

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EL, ACN 14-007-4-1
TYE 2013



COINCE Reg #9

25-3
1 ps

BM
5/15/14

5/14/14

NextEra Energy Resources 2013
Loader Calculation

NextEra Energy Resources
Employee Benefits Components
For the Payroll Fringe Benefit Rate

CONFIDENTIAL

Category	Description
<u>Thrift (401k)</u>	
Employer	Thrift Plan
<u>Insurance</u>	
Dental	Dental Insurance
Life	Life Insurance
Medical	Medical Insurance
<u>Other</u>	
Long Term Disability	Employee Ben - LT Disability
<u>Payroll Taxes</u>	
FICA	Social Security & Medicare (FICA)
Unemployment	Federal Unemployment Insurance

Title Loader Rates

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013



SOURCE Reg # 9

25-3
1
pv

6/18/14
BEN
5/21/14

NextEra Energy Resources 2013
Loader Calculation

NextEra Energy Resources
Computer Hardware Equipment - Annual Cost
For the Year Ended December 2012
Complete

CONFIDENTIAL

GROSS COMPUTER HARDWARE	\$	
LESS: ACCUMULATED DEPRECIATION	\$	
NET COMPUTER HARDWARE (NBV)	\$	

COST COMPONENT	BASE	X	RATE	=	AMOUNT
DEPRECIATION					\$
PROPERTY TAX	\$				
PROPERTY INSURANCE	\$				
COST OF CAPITAL	\$				
ANNUAL COST					\$

A B C

Rate Component Variables Listed Below:
Asset Values for PC Hardware Owned by NextEra Energy Resources and physically located in Juno.

Basis for Values and Rates:

(1) COMPUTER HARDWARE, TOTAL COST	\$		NextEra Energy Resources 12/31/2012 Year End Value (Corporate Accounting)	1
(1) NET COMPUTER HARDWARE (NBV)	\$		NextEra Energy Resources 12/31/2012 Year End Value (Corporate Accounting)	2
(1) DEPRECIATION	\$		NextEra Energy Resources 2012 Actual Expense (Corporate Accounting)	3
REAL PROPERTY TAX			NextEra Energy Resources Overall Rate (Mona Coates/Corp Tax).	4
PROPERTY INSURANCE			NextEra Energy Resources Overall Rate (Norma Casassus/Risk Mgmt).	5
COST OF CAPITAL			NextEra Energy Resources 2012 Pretax Return on Invested Capital.	6
			Estimated rates -	7
			Actual NextEra Energy Resources Return on Equity (MJ Vicary).	8
			Actual NextEra Energy Resources Effective Tax Rate (Nicole Browne).	9
ANNUAL COST	\$		Sum of Deprec., Tax, Ins. And Cost of Capital.	10

(PY)

(1) Dollars obtained from SAP fixed asset reports.

Title Loader Rates
Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
DKL 140009-EI, ACN 14-007-4-1
TYE 2013

BM
5/18/14

5/18/14

PC
5/18/14
Req #9

25.3
1.3
p.7

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Florida Power & Light Company
Docket No. 140009
Staff's Financial Audit EPU
Interrogatory No. 11
Page 1 of 1

BM
3/2/14
5/14/10

Title Benefits Overstatement

Q.

Please explain the difference between the Payroll Fringe Benefit Overhead and the Direct Benefits and Payroll Taxes stated on AR 5 (4a).

CONFIDENTIAL

A.

Payroll Fringe Benefit Overhead includes payroll taxes, insurance, long term disability and employer thrift. Direct Benefits and Payroll Taxes are made up of the same taxes and benefits as the Payroll Fringe Benefit Overhead but are based on the monthly benefits allocation process of actual taxes and benefits of the respective employees rather than an applied overhead. The Payroll Fringe Benefit Overhead rate is to be reduced by [REDACTED] to account for the average taxes and benefits that are automatically allocated as part of the monthly benefit allocation process. 1

For the period January 1, 2013 to December 31, 2013, the overhead rate was reduced by [REDACTED] for personnel number 10146 and 33376; however, for personnel numbers 22657 and 23077, the Payroll Fringe Benefit Overhead rate entered into SAP on WBS X-70007-PB0000020933 and X-7007-PB0000020939 was inadvertently not reduced for the [REDACTED] average taxes and benefits. As a result, approximately \$2,200 was inappropriately charged to the EPU project in 2013 and will be adjusted in Docket No 140009-EI in the May 1, 2014 filing. 2
Actual entry for adjust is on LOP 25-3/3. 3

Am't is immaterial



SOURCE Reg # 11

25-3
2

NextEra Energy Resources
FPL Loader Rate Application

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

7/14/14
BM
5/23/14

EPU	2012 Amount	2013 Amount	Title <u>Overhead Adj Entry</u> Total
X-7007-PB0000020401	(508.70)	-	(508.70)
X-7007-PB0000020933	-	(1,889.20)	(1,889.20)
X-7007-PB0000022706	(938.60)	-	(938.60)
X-7007-PB0000025701	(720.93)	-	(720.93)
	(2,168.24)	(1,889.20)	(4,057.44)

} Seabrook

X-6152-PB0000016130	(965.20) 50	-	(965.20)
X-6152-PB0000022005	(1,160.60) 50	-	(1,160.60)
	(2,125.80) 40	-	(2,125.80)

} Point Beach

page 6

Use 5270000

(6,183.24) Total removed
for 2012 & 2013.

NOTE: Loader rate incorrectly included taxes &
benefits therefore double charged FPL. This entry
corrects overbilling.

CONFIDENTIAL



SOURCE Reg #28

25-3
3 pl

Doc. Type : SA (G/L account document) Ranked document
 Doc. Number 100397421 Company Code 6152 Fiscal Year 2014
 Doc. Date 02/27/2014 Posting Date 02/27/2014 Period 02
 Calculate Tax
 Doc. Currency USD
 Doc. Hdr Text To correct loader rate.

Item	PK	CoGS	Dr. P	Account	G/L Acct Long Text	Amount	Ty	Blane Date	Cost Cl	PA	Profit Ctr	Order	WBS element	Qty	per	De	S	Text
1	40	6152		5270000	PAWROLL EXPENSE: Accrued	2,125.80			450199		2533				000000			To correct 2012 loader rate.
2	50	6152		5270000	PAWROLL EXPENSE: Accrued	965.20					2533		X-6152-HB0000016130		000000			To correct 2012 loader rate.
3	50	6152		5270000	PAWROLL EXPENSE: Accrued	1,160.60					2533		X-6152-HB0000022005		000000			To correct 2012 loader rate.

page 2

CONFIDENTIAL

SOURCE Reg # 28

Travis Kelly
 Sr. Project Controller

2.27.14
 Date

Approved By: Denise Reinbott
 REGIONAL CONTROLLER

2/27/14
 Date

Title Overhead Adj Entry

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EL, ACN 14-007-4-1
 TYE 2013

25-3
 3/3/14

2/14/14
 2/23/14

5600700 BUSINESS TRAVEL: Occasional Use Mileage	137.64						
8021600 Point Beach PR Tax Allocation	428.31						
8110006 Corporate Payroll	(4,322.01)						
8110028 Meals	(123.99)						
8110029 Travel	(1,151.82)						
8110126 Point Beach Payroll OT	(6,028.75)						
8110128 Payroll Taxes Point Beach	(428.31)						
8228002 Point Beach Exempt OT	6,028.75	6,028.75	3,356.81	4,322.01	0.7169	(965.20)	
8513001 Corp OH Salary Adde	4,322.01						

X-6152-PB0000022005

5600000 BUSINESS TRAVEL: Lodging	1,448.79						
5600110 Meals & Entertainment - 100%	488.79						
5600200 BUSINESS TRAVEL: Air	1,030.28						
5600300 BUSINESS TRAVEL: Car Rental	501.75						
5600500 BUSINESS TRAVEL: Misc Expenses	187.61						
5600700 BUSINESS TRAVEL: Occasional Use Mileage	66.60						
8021600 Point Beach PR Tax Allocation	536.09						
8022600 Point Beach PR Benefit Allocation	688.46						
8110006 Corporate Payroll	(5,196.95)						
8110028 Meals	(488.79)						
8110029 Travel	(3,234.97)						
8110125 Point Beach Payroll	(4,349.52)						
8110126 Point Beach Payroll OT	(2,899.68)						
8110127 Benefits Point Beach	(688.46)						
8110128 Payroll Taxes Point Beach	(536.09)						
8228001 Point Beach Exempt	4,349.52						
8228002 Point Beach Exempt OT	2,899.68	7,249.20	4,036.35	5,196.95	0.7169	(1,160.60)	
8513001 Corp OH Salary Adde	5,196.95						

X-6152-PB0000022008

5600000 BUSINESS TRAVEL: Lodging	403.41						
5600110 Meals & Entertainment - 100%	73.03						
5600200 BUSINESS TRAVEL: Air	759.38						
5600300 BUSINESS TRAVEL: Car Rental	144.37						
5600500 BUSINESS TRAVEL: Misc Expenses	111.01						
5600700 BUSINESS TRAVEL: Occasional Use Mileage	16.65						
8110028 Meals	(73.03)						
8110029 Travel	(1,434.82)						
Grand Total	0.00	43,636.15	22,593.72	25,276.08			(2,682.36)

CONFIDENTIAL



SOURCE Page #28

25-3
3 p3

Doc. Type : SA (S/L account document) Budget document
 Doc. Number : 10000366 Company Code : 7007 Fiscal Year : 2014
 Doc. Date : 02/27/2014 Posting Date : 02/27/2014 Period : 02
 Calculate Tax
 Doc. Currency : USD
 Doc. Hdr Text : To correct ledger rate.

Doc. Ex. Code	Dr. P/Account	G/L Acct Long Text	Amount	Tr. Yr. Line Date	Cost. Cl. SA	Profit. Cl. Order	WBS element	Pay. per Tr. S. Test	To correct 2012 ledger rate.
1 40 7007	5270000	EXPENSE: Accrued	2,168.23		30053	3004		000000	To correct 2012 ledger rate.
2 50 7007	5270000	EXPENSE: Accrued	508.70			3004	X-7007-EB0000020401	000000	To correct 2012 ledger rate.
3 50 7007	5270000	EXPENSE: Accrued	528.60			3004	X-7007-EB0000022706	000000	To correct 2012 ledger rate.
4 50 7007	5270000	EXPENSE: Accrued	720.95			3004	X-7007-EB0000025701	000000	To correct 2012 ledger rate.

page 8

CONFIDENTIAL



SOURCE Reg #28

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

Title Overhead Adj. Entry

Travis Kelly
 Travis Kelly
 Sr. Project Controller
 Date 2.27.14

R. Rott
 Approved By: Denise Reinbolt
 REGIONAL CONTROLLER
 Date 2/27/14

5/14/14
 5/23/14

25-3
 3 p4

57 MCH
BOM
5/23/14

8110072 Seabrook P/R Overtime	(5,514.06)				
8110079 Benefits - Seabrook	(1,892.75)				
8110086 Payroll Taxes - Seabrook	(970.33)				
8120028 Meals	469.69				
8120029 Travel	2,640.63				
8120071 Seabrook P/R	6,592.80				
8120072 Seabrook P/R Overtime	5,514.06	12,106.86	6,742.31		6,742.31 RCP
8120079 Benefits - Seabrook	1,892.75				
8120086 Payroll Taxes - Seabrook	970.33				
X-7007-PB0000020401	(0.00)				

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Overhead Adj Entry

5600600 SAFETY EQUIPMENT	16.04				
5600000 BUSINESS TRAVEL: Lodging	678.30				
5600110 Meals & Entertainment - 100%	237.89				
5600200 BUSINESS TRAVEL: Air	600.53				
5600300 BUSINESS TRAVEL: Car Rental	251.77				
5600500 BUSINESS TRAVEL: Misc Expenses	272.51				
5600700 BUSINESS TRAVEL: Occasional Use Mileage	5.55				
8021300 Seabrook PR Tax Alloc	225.18				
8022300 Seabrook PR Ben Alloc	343.23				
8110006 Corporate Payroll	(2,779.31)				
8110015 Safety Equipment	(16.04)				
8110028 Meals	(237.89)				
8110029 Travel	(1,808.56)				
8110071 Seabrook P/R	(1,271.76)				
8110072 Seabrook P/R Overtime	(1,907.64)				
8110079 Benefits - Seabrook	(343.23)				
8110086 Payroll Taxes - Seabrook	(225.18)				
8223001 Seabrook Exempt	1,271.76				
8223002 Seabrook Exempt OT	1,907.64	3,179.40	1,770.61	2,279.31	0.7169 (508.79)
8513001 Corp OTH Salary Addn	2,779.31				
X-7007-PB0000021828	0.00				

CONFIDENTIAL

8110028 Meals	(469.69)				
8110029 Travel	(2,640.63)				
8110071 Seabrook P/R	(6,592.80)				
8110072 Seabrook P/R Overtime	(5,514.06)				
8110079 Benefits - Seabrook	(1,892.75)				
8110086 Payroll Taxes - Seabrook	(970.33)				
8120028 Meals	469.69				
8120029 Travel	2,640.63				
8120071 Seabrook P/R	6,592.80				
8120072 Seabrook P/R Overtime	5,514.06	12,106.86	6,742.31		6,742.31 RCP
8120079 Benefits - Seabrook	1,892.75				
8120086 Payroll Taxes - Seabrook	970.33				
X-7007-PB0000022359	0.00				

8110028 Meals	(469.65)				
8110029 Travel	(2,640.61)				
8110071 Seabrook P/R	(6,592.80)				
8110072 Seabrook P/R Overtime	(5,514.03)				
8110079 Benefits - Seabrook	(1,891.97)				
8110086 Payroll Taxes - Seabrook	(969.60)				
8120028 Meals	469.65				
8120029 Travel	2,640.61				
8120071 Seabrook P/R	6,592.80				
8120072 Seabrook P/R Overtime	5,514.03	12,106.83	6,742.29		6,742.29 RCP
8120079 Benefits - Seabrook	1,891.97				
8120086 Payroll Taxes - Seabrook	969.60				
X-7007-PB0000022706	(0.00)				

5600000 BUSINESS TRAVEL: Lodging	1,252.30				
5600110 Meals & Entertainment - 100%	407.45				
5600200 BUSINESS TRAVEL: Air	423.00				
5600300 BUSINESS TRAVEL: Car Rental	566.80				
5600500 BUSINESS TRAVEL: Misc Expenses	180.00				
8021300 Seabrook PR Tax Alloc	404.76				
8022300 Seabrook PR Ben Alloc	950.18				
8110006 Corporate Payroll	(4,205.51)				
8110028 Meals	(407.45)				
8110029 Travel	(2,422.10)				
8110071 Seabrook P/R	(3,666.40)				
8110072 Seabrook P/R Overtime	(2,195.84)				
8110079 Benefits - Seabrook	(950.18)				
8110086 Payroll Taxes - Seabrook	(404.76)				
8223001 Seabrook Exempt	3,666.40				
8223002 Seabrook Exempt OT	2,199.84	5,866.24	3,266.91	4,205.51	0.7169 (938.60)
8513001 Corp OTH Salary Addn	2,199.84				
X-7007-PB0000025701	(0.00)				



SOURCE Reg # 28

Grand Total	(0.00)	245,141.61	109,090.37	39,653.64	69,436.73
-------------	--------	------------	------------	-----------	-----------

25-3
3 ps

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 140009-EI, ACN 14-007-4-1
 TYE 2013

5/14/14 BM
 5/23/14

Title Overhead Adj Entry

CONFIDENTIAL

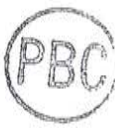
Travis Kelly
 Travis Kelly
 Sr. Project Controller
 Date 2.27.14

D. Lott
 Approved By: Denise Reinbolt
 REGIONAL CONTROLLER
 Date 2/27/14

Doc. Type : SA (S/Document document) Ruled document
 Doc. Number 10060365 Company Code 7007 Fiscal Year 2014
 Doc. Date 02/27/2014 Posting Date 02/27/2014 Period 02
 Calculate Tax USD
 Doc. Currency USD
 Doc. Hdr Text To correct loader rate.

Item#	Code	Inv. P. Account	S/L Act Long Desc	Amount	TY	Elare Date	Cost C. EA	Profit Cr. Order	WBS element	Rev. per D/S	Text
140	7007	570000	FRASILL EXPENSE: Actual	1,889.20			30953	3004	X-7007-FR0000020933	000000	To correct 2013 loader rate.
250	7007	570000	FRASILL EXPENSE: Actual	1,889.20				3004		000000	To correct 2013 loader rate.

page 15



SOURCE Reg #28

25-3
 3 pb

8120086 Payroll Taxes - Seabrook	219.13
X-7007-PB000003003	0.00
8110028 Meals	(317.51)
8110029 Travel	(1,060.49)
8110071 Seabrook P/R	(488.25)
8110072 Seabrook P/R Overtime	(233.95)
8110079 Benefits - Seabrook	(145.84)
8110086 Payroll Taxes - Seabrook	(46.72)
8120028 Meals	317.51
8120029 Travel	1,060.49
8120071 Seabrook P/R	488.25
8120072 Seabrook P/R Overtime	233.95
8120079 Benefits - Seabrook	145.84
8120086 Payroll Taxes - Seabrook	46.72
X-7007-PB0000019373	(0.00)
8110071 Seabrook P/R	(1,830.96)
8110072 Seabrook P/R Overtime	(1,627.52)
8110079 Benefits - Seabrook	(548.18)
8110086 Payroll Taxes - Seabrook	(219.13)
8120071 Seabrook P/R	1,830.96
8120072 Seabrook P/R Overtime	1,627.52
8120079 Benefits - Seabrook	548.18
8120086 Payroll Taxes - Seabrook	219.13
X-7007-PB0000010933	-
5600000 BUSINESS TRAVEL: Lodging	2,070.17
5600110 Meals & Entertainment - 100%	677.85
5600200 BUSINESS TRAVEL: Air	1,621.65
5600300 BUSINESS TRAVEL: Car Rental	705.08
5600500 BUSINESS TRAVEL: Misc Expenses	302.86
5600700 BUSINESS TRAVEL: Occasional Use Mileage	22.60
8021300 Seabrook PR Tax Alloc	858.73
8022300 Seabrook PR Ben Alloc	1,344.18
8110006 Corporate Payroll	(7,911.41)
8110028 Meals	(677.85)
8110029 Travel	(4,723.56)
8110071 Seabrook P/R	(4,811.84)
8110072 Seabrook P/R Overtime	(6,722.75)
8110079 Benefits - Seabrook	(1,344.18)
8110086 Payroll Taxes - Seabrook	(858.73)
8223001 Seabrook Exempt	4,811.84
8223002 Seabrook Exempt OT	6,722.75
8513001 Corp OH Salary Alloc	7,911.41
X-7007-PB0000010939	-
5600000 BUSINESS TRAVEL: Lodging	741.76
5600110 Meals & Entertainment - 100%	141.50
5600200 BUSINESS TRAVEL: Air	1,053.80
5600300 BUSINESS TRAVEL: Car Rental	208.21
5600400 Per Diem-Meals ONLY	21.97
5600500 BUSINESS TRAVEL: Misc Expenses	146.25
5600700 BUSINESS TRAVEL: Occasional Use Mileage	56.50
8110028 Meals	(163.47)
8110029 Travel	(2,206.52)
X-7007-PB0000021828	(0.00)
8110071 Seabrook P/R	(1,830.96)
8110072 Seabrook P/R Overtime	(1,627.52)
8110079 Benefits - Seabrook	(548.18)
8110086 Payroll Taxes - Seabrook	(219.13)
8120071 Seabrook P/R	1,830.96
8120072 Seabrook P/R Overtime	1,627.52
8120079 Benefits - Seabrook	548.18
8120086 Payroll Taxes - Seabrook	219.13
X-7007-PB0000022359	(0.00)
8110071 Seabrook P/R	(1,830.96)
8110072 Seabrook P/R Overtime	(1,627.52)
8110079 Benefits - Seabrook	(547.76)
8110086 Payroll Taxes - Seabrook	(218.53)
8120071 Seabrook P/R	1,830.96
8120072 Seabrook P/R Overtime	1,627.52
8120079 Benefits - Seabrook	547.76
8120086 Payroll Taxes - Seabrook	218.53
X-7007-PB0000029103	0.00
8110028 Meals	(952.55)
8110029 Travel	(3,181.49)
8110071 Seabrook P/R	(1,464.77)
8110072 Seabrook P/R Overtime	(701.87)
8110079 Benefits - Seabrook	(437.68)
8110086 Payroll Taxes - Seabrook	(139.93)
8120028 Meals	952.55
8120029 Travel	3,181.49
8120071 Seabrook P/R	1,464.77
8120072 Seabrook P/R Overtime	701.87
8120079 Benefits - Seabrook	437.68
8120086 Payroll Taxes - Seabrook	139.93
Grand Total	(0.00)

Florida Power & Light Co.
Uprate
St. Lucia 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title Overhead Adj Entry

722.20	377.05	-	-	377.05	Projects
--------	--------	---	---	--------	----------

5/14
BM
5/23/14

3,458.48	1,805.67	-	-	1,805.67	RCP
----------	----------	---	---	----------	-----

CONFIDENTIAL

11,534.59	6,022.21	7,911.41	0.6859	(1,889.20)
-----------	----------	----------	--------	------------

3,458.48	1,805.67	-	-	1,805.67	RCP
----------	----------	---	---	----------	-----

3,458.48	1,805.67	-	-	1,805.67	RCP
----------	----------	---	---	----------	-----

2,166.64	1,131.20	-	-	1,131.20	Projects
----------	----------	---	---	----------	----------

356,277.10	142,061.20	66,436.62	75,624.58
------------	------------	-----------	-----------



SOURCE Reg # 28

253
3 p7

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

DR 5 Question 5 Lower of Cost or Market

FPSC AR-5
FPL Extended Power Uprate Project
Lower of Cost versus Market Analysis

Title Lower of Cost vs Market Analysis

25-4/1

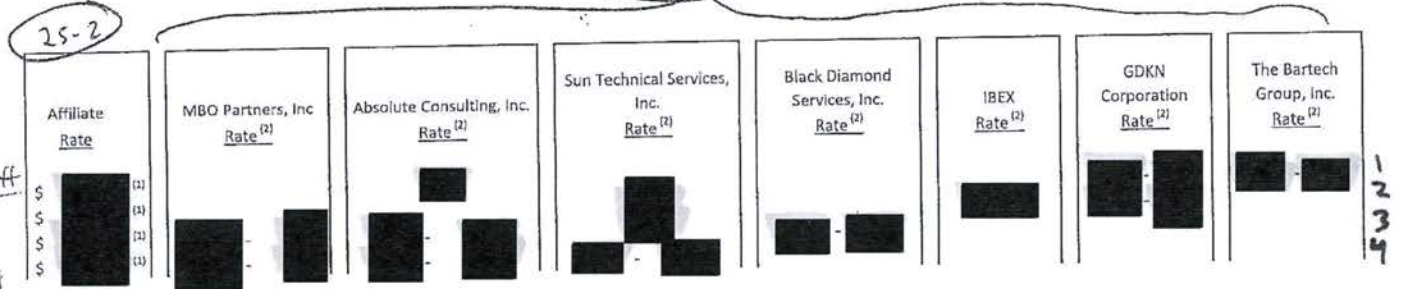
BMM
11/13/13

Nuclear Material Analyst/Inventory Specialist
Nuclear Sourcing Specialist/Attorney
Nuclear Project Manager
Nuclear Engineer/Simulator

per staff

25-3

\$98
\$94



(1) Rate represents the fully allocated cost of Nuclear Material Analyst/Inventory Specialist, an Attorney in Nuclear Sourcing, and Project Manager and a Simulator Engineer based on actual affiliate employee's payroll hours, benefits, taxes and loaders extracted from the sample period of 01/01/13 - 06/30/13. Employees were selected based not only on lower of cost or market, but also because they were readily available and have a proven track record of managing large projects including the Uprate Project at Point Beach.

(2) Rates extracted from the Guidant Group, Inc. Evolution database as of 4/23/13 and include the Guidant's service fee of [REDACTED] (WP 25-4/1) S

The utility's base pay level are comparable to the rates paid by its competitors for employees performing similar jobs and with similar skill sets. FPL performs a detailed annual benchmarking analysis of its pay rates to determine "position to market." Due to the unique nature of the Nuclear industry in which specialized skills are required, the affiliate employees receive commensurate salaries and benefits.

CONFIDENTIAL

Source: Key #5

Rates extracted from the Guidant Group, Inc. Evolution database as of 4/23/13 and include the Guidant's service Fee of [REDACTED] This pivot represents the Nuclear Project Management & Engineering positions.

1
5/14/13

bm
11/13/13

Row Labels

Absolute Consulting, Inc.

Engineer Level 1-Nuc

Nuclear Project Manager

Nuclear Test Engineer

Black Diamond Services, Inc.

Nuclear Project Manager

MBO Partners, Inc

Engineer Level 1-Nuc

Nuclear Project Manager

Nuclear Test Engineer

Principal Engineer-Nuc

Test Engineer

SUN Technical Services, Inc.

Engineer Level 1-Nuc

Engineering Consultant

Nuclear Project Manager

Grand Total

Florida Power & Light Co.

Uprate

St. Lucie 1 & 2 & Turkey Pt. 3&4

Dkt. 140009-EI, ACN 14-007-4-1

TYE 2013

Title Rate Support - Market

CONFIDENTIAL

25-4

Source: Reg # 5

25-4
1 pl

Title Rate Support-Market

Rates extracted from the Guidant Group, Inc. Evolution database as of 4/23/13 and include the Guidant's service Fee of [REDACTED] This pivot represents the Nuclear Material Analyst/Inventory Specialist and Nuclear Sourcing Specialist/Attorney.

Row Labels

GDKN Corporation	
Nuclear Buyer	
[REDACTED]	2
	3
	4
	5
	6
Nuclear Material Analyst/Inventory Specialist	
[REDACTED]	7
	8
IBEX Engineering Services, Inc.	
Nuclear Contracts Manager	
[REDACTED]	9
The Bartech Group, Inc	
Nuclear Material Analyst/Inventory Specialist	
[REDACTED]	10
	11
Absolute Consulting, Inc.	
Nuclear Material Coordinator	
[REDACTED]	12
Grand Total	

CONFIDENTIAL

5/14/14
BM
5/18/14

25-4

SOURCE Req #5

25-4
1 p2

EPU Audit Request 9 Narrative

Information supporting responses to Audit Request 9 are provided in the attached file titled "AR_9_112013.pdf."

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Audit Request Items and Responses

Title Job Desc. by Allegis

1. Support for the overhead components used to calculate the NextEra Energy Resources 2013 Loader Rates. (DR 5, 4B)

Document included in AR 9_112013 page 1.

2. Provide a list of major duties performed by each affiliate employee during 2013. (DR 5, 3)

Personnel No. 00033376: [REDACTED] has over four years of prior experience on Uprate project at a NextEra Energy Affiliate and is a licensed attorney. The following duties were performed to support the FPL Uprate Project:

- Draft, develop and issue requests for proposals;
- Negotiate contracts and purchase orders;
- Assist with scope development/contract management as requested; and
- Assist with contract closeout.

Personnel No. 00022657: [REDACTED] has over 34 years of prior experience and is currently the Turbine Services Project Manager with an MBA. This employee currently works at a NextEra Energy Affiliate in New Hampshire. A valve component was manufactured in Boston, near the Affiliate Station. The component was required in support of an EPU critical path activity of the PTN Unit 4 outage. The employee hand delivered the valve to PTN as required.

Personnel No. 00023077: [REDACTED] has over 30 years of prior experience. He supported the PTN Unit 4 outage 4B Steam Generator Feed pumps disassembly and reassembly as well as startup of the pumps.

Personnel No. 00010146: [REDACTED] has over 36 years of prior experience some of which was spent supporting the Uprate project at a NextEra Energy Affiliate. The following duties were performed to support the FPL Uprate Project:

- Major component decommissioning;
- Project salvage and inventory recovery efforts;
- Component spare parts planning, initiation and inventory control; and
- Procurement engineering interface and support.

3. Provide the job requirements for each position listed on pages 2 and 3 of response DR 5, 5.

The following is a description by job title as provided by our new managed service provider, Allegis, previously Guidant:

[REDACTED] Responsible for complex plant engineering tasks which require plant engineering experience and application of engineering principles. Works independently with general guidance for complex tasks and independently for routine daily tasks. Responsible for the planning and coordination phase of engineering tasks. Ability to apply nuclear regulations and standards to work assignments. Communicates effectively with interfacing departments. Requires Bachelors of Science degree in Engineering. PE preferred, may substitute for BS degree. Minimum of five (5) years engineering or related experience or minimum of one (1) year as Nuclear Engineer II required.

Source: Reg #91

25-4
1-1 P1

CONFIDENTIAL

EPU Audit Request 9 Narrative

[REDACTED] Responsible for providing technical expertise in support of 1
nuclear plants. Performs advanced engineering tasks or other special projects requiring
original concepts and a high level of experience and expertise necessary for the
operation of the nuclear units. Works independently, performs engineering tasks with little
or no precedence, acts as a consultant to supervision. Ability to apply nuclear industry
standards and regulations for new situations. Has management skills for facilitation of
team actions for problem solving including conflict resolution to assure progress.
Provides backup for supervision. Requires Bachelors of Science in Engineering. PE
preferred and may substitute for degree. Twelve (12) or more years of engineering or
related experience required.

[REDACTED] Manages and/or coordinates engineering and 2
construction work for moderate to complex engineering projects or services. Oversees
daily operation, and assess schedule compliance, work quality and the condition of
material and equipment. Ensures projects meet valid nuclear plant requirements
regarding technical quality, reliability and cost. Projects may include design studies,
evaluation, NRC submittals, problem solving, real time support, technical consultation.
May participate in turnkey processes and signs off for work performed and operational
readiness. Position includes management of system, maintenance, design and
engineering technical staff. BS Degree with typically 10 years of nuclear plant or
construction experience.

[REDACTED] This position executes the sourcing 3
process for assigned business areas and administers policies and programs directed
towards providing contracted services and materials. Develops and executes complex
sourcing agreements containing unique terms and conditions with little or no
management oversight. Key responsibilities include: Responsibilities: • Execute the
sourcing process for assigned areas. • Analyze responses to complex bid requests
including the ability to distill commercial differences and bring forward succinct
recommendations for assistance in selecting the appropriate supplier for contract award.
Conduct complex negotiations successfully under aggressive time demands. • Lead
and/or participate on sourcing project teams. • Recommend and communicate sourcing
strategy, progress and results to supervision and ISC management. • Develop and
maintain relationships with business units and suppliers; conduct industry analysis and
evaluate supplier performance. • Provide market data to support supplier selection,
qualification and on-going performance management. • Drive down the total cost of
ownership. • Participate in sourcing data analysis, forecasting and planning. • Develop
new sources of supply and monitor ongoing supplier performance. • Assist in managing
the external spend. • Conduct business dealings with the highest level of integrity and
regard for corporate guidelines, legal and environmental regulations. Requirements: •
Undergraduate degree with a preference in Supply Chain Management, Business,
Engineering or related fields preferred. • Minimum of two years related experience
required; has demonstrated successful experience in sourcing. • Good communication,
leadership, and interpersonal skills required.

[REDACTED] This position executes the sourcing 4
process for assigned business areas and implements policies and programs directed
towards providing contracted services and materials. Develops and executes complex
sourcing agreements containing unique terms and conditions with little or no
management oversight. Key responsibilities include: Responsibilities: • Execute the
sourcing process for assigned areas. • Analyze responses to complex bid requests
including the ability to distill commercial differences and bring forward succinct
recommendations for assistance in selecting the appropriate supplier for contract award.
Conduct complex negotiations successfully under aggressive time demands. • Lead
and/or participate on sourcing project teams. • Recommend and communicate sourcing
strategy, progress and results to supervision and ISC management. • Develop and
maintain relationships with business units and suppliers; conduct industry analysis and
evaluate supplier performance. • Provide market data to support supplier selection,
qualification and on-going performance management. • Drive down the total cost of

Florida Power & Light Co.

Uprate

St. Lucie 1 & 2 & Turkey Pt. 3&4

Dkt. 140009-EI, ACN 14-007-4-1

TYE 2013

Title Job Desc. by Allegis

CONFIDENTIAL



SOURCE Reg #9

BM
5/18/14
5/14

EPU Audit Request 9 Narrative

ownership. • Participate in sourcing data analysis, forecasting and planning. • Develop new sources of supply and monitor ongoing supplier performance. • Assist in managing the external spend. • Conduct business dealings with the highest level of integrity and regard for corporate guidelines, legal and environmental regulations. Requirements: • Undergraduate degree with a preference in Supply Chain Management, Business, Engineering or related fields preferred; MBA highly desired. • Minimum of four years related experience required; has demonstrated successful experience in sourcing. • Good communication, leadership, and interpersonal skills required.

*BM
5/18/14
1 5/14/14*

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI ACN 14-007-4-1
TYE 2013

Job Desc. by Allegis
Title

[REDACTED] This position orders material and ensures availability for an assigned business area. This includes forecasting and planning material needs and coordinating movement. In addition this position initiates, negotiates and contracts spot buys and manages related suppliers. Key responsibilities include: Responsibilities: • Execute the materials management process for assigned areas (production planning, replenishment, blanket purchase orders, inventory stocking levels, evaluation and negotiation of routine procurements); interact with assigned operating business units, legal experts, and ISC personnel; interact externally with the supplier community and industry analysts. • Initiate, negotiate and contract spot buys and manage related suppliers. • Analyze responses to routine material bid requests including the ability to distill commercial differences and bring forward succinct recommendations for assistance in selecting the appropriate supplier for contract award with limited management oversight, commiserate with experience and knowledge. Prepare materials supply agreements containing standard terms and conditions with little or no management oversight. Conduct simple negotiations successfully under aggressive time demands. Negotiate and execute purchase orders. • Perform analysis functions to support forecasting needs. • Administer policies and programs directed towards providing materials management. • Participate on materials management project teams. • Recommend and communicate materials management strategy, progress and results to supervision and ISC management. • Develop and maintain relationships with business units and suppliers; • Provide market data to support supplier selection, qualification and on-going performance management. • Drive down the total cost of ownership. • Develop new sources of supply for spot buys and monitor ongoing supplier performance. • Resolve invoice discrepancies. • Assist in managing the external spend. • Conduct business dealings with the highest level of integrity and regard for corporate guidelines, legal and environmental regulations. Requirements: • Undergraduate degree with a preference in Supply Chain Management, Business, Engineering or related fields preferred. • Two years related experience and demonstrated success in materials management required. • Good communication, leadership, and interpersonal skills required.

CONFIDENTIAL

[REDACTED] Under general supervision, responsible for assisting in tasks related to activities involving negotiations, contract documents, and other legal/regulatory proceeding with regard to the wholesale power and natural gas business and related commercial transactions. Review contractual agreements or proposed amendments for conformity to company policies or recommendations. Generate outgoing contracts, amendments, and confirmations to trading partners. Maintain accurate records, coordinate and track incoming and outgoing documents and manage and maintain contract/counterparty data base. Position may also assist with Proforma development (including assumption validation) and complete reporting as needed. Job may include other duties as assigned. Designation as a paralegal or other relevant college degree is required. 3 or more years of related experience required, with an emphasis in contractual obligations, asset management, or financial trading institution experience recommended.

2

4. The market rates on the Lower of Cost or Market Analysis are extracted from the Guidant database. Are these market rates for job classes that are comparable to the affiliate job class? Meaning, do these employees share the same level of experience, education, etc.? (DR 5, 5)



SOURCE Req #9

*25-4
1-1 P3*

EPU Audit Request 9 Narrative

The utility's base pay level are comparable to the rates paid by its competitors for employees performing similar jobs and with similar skill sets. FPL performs a detailed annual benchmarking analysis of its pay rates to determine "position to market." Due to the unique nature of the Nuclear industry in which specialized skills are required, the affiliate employees receive commensurate salaries and benefits. The affiliate employees were selected based not only on lower of cost or market, but also because they were readily available and have a proven track record of managing large projects, such as the Uprate project at a NextEra Energy Affiliate.

SH
Bm
5/18/14

Guidant and Allegis's rate are comparable to the rates paid by its competitors for similar jobs and with similar skill sets; therefore, the rates for each position vary depending on experience and skill. Based purely on the description of the positions provided by Allegis, the specific affiliate employees supporting the Uprate project in 2013 appear to have more extensive experience and education than the job requirement description. For example:

- The [redacted] is an attorney whereas the Contracts Manager description provided by Allegis requires a designation as a "paralegal or other relevant college degree." 1
- The [redacted] description provided by Allegis requires a "BS Degree with typically 10 years of nuclear plant or construction experience." Whereas Personnel No. 00022657 has over 34 years' experience. 2
- The [redacted] description provided by Allegis requires "Twelve (12) or more years of engineering or related experience required." Whereas, Personnel No. 00023077 has over 30 years' experience. 3
- The [redacted] description provided by Allegis requires "Minimum of two years related experience " to "minimum of four years related experience" depending on the exact position but Personnel No. 00010146 has been working in the Integrated Supply Chain industry since 1976. 4

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

CONFIDENTIAL

Title Job Desc. by Allegis

(PBC)

SOURCE Req #9

FPI - Uprate
O&M by Object No by Period
TYE 12/31/2013

Sum of Value In Rep Cur	Per												Grand Total	\$ Tested	% Toted
WBS Element	CO object name	1	2	3	4	5	6	7	8	9	10	11	12		
UCOR.00000622.01.04	PSL Participant Billing New Nuc FERC 524			1							(488)	(9,054)	(9,540)		
UNUC.00000060.01.01	EPU PSL1 24 RECOVERABLE O&M	809	202,371	0	8,992	0	0	0	0	(720)		63,086		274,538	198,506 72.31%
UNUC.00000060.01.02	EPU PSL1 24 MATERIAL WRITE-OFF	10,394	(740)	(36,054)	5,626	7,826				(251)	(440)	(2,100)		(15,739)	81,057 -515.01%
UNUC.00000061.01.01	EPU PSL1 MSIV					8,277	(745,446)	20,814	(42,149)	2,056			127,229	(568,184)	
	EPU PSL1 25 RECOVERABLE O&M			2,721,244	566,883									3,288,127	1,066,347 39.20%
	EPU PSL1 25 Recoverable O&M						243,459		4,636	112,005	485,651	91,217	218,018	1,154,985	
UNUC.00000061.01.02	EPU PSL1 25 Recoverable O&M					39	0							39	
UNUC.00000063.01.02	EPU PSL2 19 MATERIAL WRITE-OFF											62,300		70,125	2,886 4.12%
UNUC.00000064.01.01	EPU PSL2 20 RECOVERABLE O&M	7,825									3,187	(1,516)		443,204	162,012 36.55%
UNUC.00000064.01.02	EPU PSL2 20 MATERIAL WRITE-OFF	0	0	236,533	199,146	1,415		4,439						37,697	
UNUC.00000067.01.01	EPU PSL COMMON ONLINE RECOVERABLE O&M	9,594	(935)	16,974	0	476	11,415							(43)	
UNUC.00000068.01.01	EPU PTN3 25 RECOVERABLE O&M	(43)							(0)	44,287	67,000	54,674	3,301	2,323,140	1,119,620 48.19%
UNUC.00000069.01.01	EPU PTN3 26 RECOVERABLE O&M	120,414	829,170	855,828	94,029	187,495	65,942							1,528,596	
UNUC.00000069.01.02	EPU PTN3 26 MATERIAL WRITE-OFF	(650)		(2,925)				23,990	273,646	1,109,628	124,907			901,037	311,164 34.53%
UNUC.00000070.01.01	EPU PTN3 27 RECOVERABLE O&M					524,072	194,465	138,079	(26,988)	71,408				0	
UNUC.00000071.01.01	EPU PTN3 ONLINE RECOVERABLE O&M								0					39,999	
UNUC.00000073.01.01	EPU PTN4 27 RECOVERABLE O&M			8,762		145	1,985	12,762	16,347					1,052,219	68,000 6.46%
UNUC.00000073.01.02	EPU PTN4 27 MATERIAL WRITE-OFF		70,008	3,216	6,209	136,867	72,130	114,956	294,453	3,554	350,826			23	
UNUC.00000075.01.01	EPU PTN4 ONLINE RECOVERABLE O&M							23							
UNUC.00000076.01.01	EPU PTN COMMON ONLINE RECOVERABLE O&M	23,574	3,953	910	28,762	(5,232)		5,049	3,846	13,500	8,487	1,793	967	86,611	
	P&N-PTN EPU Costs ISFSI Loading Campaign	1,533	(2,148)											(614)	23,038 26.79%
UNUC.00000077.01.01	EPU COMMON ONLINE RECOVERABLE O&M				225,872	21,203	14,615	(3,476)						258,214	
UNUC.00000081.01.01	NCRC Recoverable O&M Retail - PSL Deferr								201					201	
Grand Total		173,450	1,101,679	3,805,489	1,135,520	882,582	(141,435)	317,636	568,279	1,378,182	1,026,978	270,062	346,213	10,864,634	3,032,631 27.26%
		173,450	1,101,679	3,805,488	1,135,520	882,329	(141,435)	317,636	568,279	1,378,182	1,027,466	279,116	346,213	10,873,922	43-1
		0	0	1	0	253	0	0	0	0	(488)	(9,054)	0	(9,288)	

(A) = Participant Credit

SOURCE

Doc #1



CONFIDENTIAL

Title O&M Costs Pivot

Florida Power & Light Co.
Uprate
St. Lucia 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EL ACN 14-007-4-1
TYE 2013

4/11/14
split

FPL - Uprate
O&M Cost Generation Testing
TYE 12/31/2013
B Maitre

CONFIDENTIAL

INDEX _NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	Document No	Document Header Text	Purch Doc	RefDocNo	Per	Year
608265	UNUC.00000060.01.01	6030001288	EPU PSL1 24 RECOVERABLE O&M	5750310	OUTSIDE SERVICES: Equipment/Materials	XF	18645182	184279200000 PSL		103593230	2	2013
639686	UNUC.00000060.01.02	6030001289	EPU PSL1 24 MATERIAL WRITE- OFF	5400100	MATERIALS & SUPPLIES: General	XG	19231357	NAMS PSL		103742811	3	2013
639885	UNUC.00000061.01.01	6030001290	EPU PSL1 25 RECOVERABLE O&M	5400100	MATERIALS & SUPPLIES: General	SA	19415934	MSIV Materials Correction		103792601	3	2013
664566	UNUC.00000061.01.01	6030001290	EPU PSL1 25 RECOVERABLE O&M	5401100	OILS & LUBRICANTS	XF	20137301	198289200000 PTN		103972211	4	2013
684605	UNUC.00000061.01.01	6030001290	EPU PSL 1 MSIV	5600200	BUSINESS TRAVEL: Air	ZM	20604812	EXP/HOFFMAN 03/22/13		1900200019	5	2013
684611	UNUC.00000061.01.01	6030001290	EPU PSL 1 MSIV	5750300	OUTSIDE SERVICES: Engineering	XF	20705587	963420300000 PSL		104119234	5	2013
698261	UNUC.00000061.01.01	6030001290	EPU PSL 1 MSIV	5750300	OUTSIDE SERVICES: Engineering	XF	21318060	695720300000 PSL		104269299	6	2013
684609	UNUC.00000061.01.01	6030001290	EPU PSL 1 MSIV	5750300	OUTSIDE SERVICES: Engineering	XF	20686374	312689200000 PSL		104113800	5	2013
664581	UNUC.00000061.01.01	6030001290	EPU PSL1 25 RECOVERABLE O&M	5750500	OUTSIDE SERVICES: Temporary Labor	TL	20064780			103958144	4	2013
664578	UNUC.00000061.01.01	6030001290	EPU PSL1 25 RECOVERABLE O&M	5750500	OUTSIDE SERVICES: Temporary Labor	WE	20062688		2600223453	5001187065	4	2013
698287	UNUC.00000061.01.01	6030001290	EPU PSL 1 MSIV	5750700	OUTSIDE SERVICES: Other	XF	21023891	604420300000 PSL		104175805	6	2013
664608	UNUC.00000061.01.01	6030001290	EPU PSL1 25 RECOVERABLE O&M	5751500	OUTSIDE SVCS: Contractor Manual Labor Co	XF	19925815	794189200000 PSL		103916635	4	2013
582584	UNUC.00000064.01.01	6030001295	EPU PSL2 20 RECOVERABLE O&M	5750500	OUTSIDE SERVICES: Temporary Labor	WE	17477715		2600083026	5000993417	1	2013
640628	UNUC.00000064.01.02	6030001296	EPU PSL2 20 MATERIAL WRITE- OFF	5400100	MATERIALS & SUPPLIES: General	XG	19335442	NAMS PSL		103768933	3	2013

Title O&M Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

PBC SOURCE Reg # 132

12/15/13
12/15/13
12/15/13

43-1
1-17/1

FPL - Uprate
O&M Cost Generation Testing
TYE 12/31/2013
B Maitre

Attributes
1 Proper Period
2 Proper Amt
3 Proper Classification
4 Proper Support
5 Uprate Related

CONFIDENTIAL

INDEX NO	WBS Element	Name of offsetting account	Name	Value in Rep Cur	Postg Date	1	2	3	4	5	Staff's Description
608265	UNUC.00000060.01.01	SIEMENS ENERGY INC	UNIT 1 GENERATOR ROTOR BOTTLE BORE REPAIR		2/25/2013	Y	Y	Y	Y	Y	Repair- refurbishment of major generator rotor equipment.
639686	UNUC.00000060.01.02	INVENTORY: M&S	0000320061 SET, TRIM, SIZE 10"	81,057.15	3/21/2013	Y	Y	Y	Y	Y	Obsolete Inventory write-off as a result of PSL EPU modifications. 43-1-1/1
639885	UNUC.00000061.01.01	MATERIALS & SUPPLIES: General	MSIV Materials Correction	395,305.34	3/29/2013	Y	Y	Y	Y	Y	MSIV materials and supplies correction for forced outage that was posted to the station IO in error
664566	UNUC.00000061.01.01	PALMDALE OIL COMPANY INC	DIESEL FUEL FOR ST. LUCIE PLANT		4/30/2013	Y	Y	Y	Y	Y	Diesel fuel delivery to support MSIV outage
684605	UNUC.00000061.01.01			1,123.30	5/20/2013	Y	Y	Y	Y	Y	Air fare to Houston, TX to Kalsi Engineering regarding MSIV failure
684611	UNUC.00000061.01.01	KALSI ENGINEERING INC.	EMERGENT ENGINEERING/TECHNICAL SUPPORT FOR U1 MSIV		5/24/2013	Y	Y	Y	Y	Y	Labor and expenses to provide emergent engineering/technical support for PSL #1 Main Steam Isolation Valve failure
698261	UNUC.00000061.01.01	ENERCON SERVICES, INC.	ST. LUCIE SL1-25 UNIT 1 EPU BUCKET MODIFICATIONS		6/19/2013	Y	Y	Y	Y	Y	Progress payment for [redacted] of Feed water Pump, [redacted] of Heater Drain Controls, and [redacted] of Main Steam Isolation Valve (MVIS) completion
684609	UNUC.00000061.01.01	STONE & WEBSTER INC	PROVIDE EMERGENT UNIT 1 MSIV OUTAGE SUPPORT FOR EP		5/23/2013	Y	Y	Y	Y	Y	Shaw provided EPU engineering personnel to supported PSL #1 emergent EPU MVIS outage support
664581	UNUC.00000061.01.01	GUIDANT GROUP INC	9.50-MGMT FEE		4/26/2013	Y	Y	Y	Y	Y	Fees were generated internally by SAP program that "picked up" the posted "time sheets" and then calculated the [redacted] fee owed to Guidant
664578	UNUC.00000061.01.01	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	032413-ST-Moran-000039.50		4/26/2013	Y	Y	Y	Y	Y	Payroll - Labor cost for temporary labor - supported the emergent PSL #1 MVIS outage
698287	UNUC.00000061.01.01	CONTINENTAL FIELD SYSTEMS, INC.	CONTINENTAL FIELD MACHINING SUPPORT FOR U1 FO MSIV		6/4/2013	Y	Y	Y	Y	Y	Labor, material and equipment for machining out seat and welding in new seat on PSL #1 FO MSIV.
664608	UNUC.00000061.01.01	STONE & WEBSTER CONSTRUCTION INC	SHAW OUTAGE SUPPORT FOR SL1-24 & SL2-20		4/19/2013	Y	Y	Y	Y	Y	PSL #1 forced outage supplemental labor
582584	UNUC.00000064.01.01	GOODS RECEIPT/ INVOICE RECEIPT CLEARING	122312-ST-Griffis-000037.00		1/2/2013	Y	Y	Y	Y	Y	Payroll - Labor cost for 37 hours by the Nuclear Mechanical Planner
640628	UNUC.00000064.01.02	INVENTORY: M&S	0000310509 RING,WEAR-BOWL OUTLET & INLET,CONDENSAT	83,841.68	3/26/2013	Y	Y	Y	Y	Y	Obsolete Inventory write-off as a result of PSL EPU modifications. 43-1-1-1/1

Title O&M Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

4
2
3
4
5
6
8
9
10
11
12
13

43-1-1-1/1-1/2



SOURCE Reg # 132

5/2/14
2/15/14
Bm

CONFIDENTIAL

INDEX _NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	Document No	Document Header Text	Purch Doc	RefDocNo	Per	Year
640313	UNUC.00000064.01.02	6030001296	EPU PSL2 20 MATERIAL WRITE- OFF	5400100	MATERIALS & SUPPLIES: General	XG	19444869	NAMS PSL		103797015	3	2013
608324	UNUC.00000067.01.01	6030001300	EPU PSL COMMON ONLINE RECOVERABLE O&M	5760110	COMPUTER EQUIPMENT PURCHASES	KA	18231549	US BANK 12/26/12		1700003492	2	2013
582651	UNUC.00000067.01.01	6030001300	EPU PSL COMMON ONLINE RECOVERABLE O&M	5760110	COMPUTER EQUIPMENT PURCHASES	ZM	17837159	US BANK 12/26/12		1900166293	1	2013
698400	UNUC.00000069.01.01	6030001303	EPU PTN3 26 RECOVERABLE O&M	5440100	RENT EXPENSE: Non Facility	ZM	21058810	03/26/13-04/25/13		1900203962	6	2013
684817	UNUC.00000069.01.01	6030001303	EPU PTN3 26 RECOVERABLE O&M	5750700	OUTSIDE SERVICES: Other	XF	20705564	521189200000 PTN		104119198	5	2013
664826	UNUC.00000069.01.01	6030001303	EPU PTN3 26 RECOVERABLE O&M	5750700	OUTSIDE SERVICES: Other	XF	19595839	862479200000 PTN		103821412	4	2013
640730	UNUC.00000069.01.01	6030001303	EPU PTN3 26 RECOVERABLE O&M	5750700	OUTSIDE SERVICES: Other	XF	19096014	564279200000 PTN		103702540	3	2013
698506	UNUC.00000070.01.01	6030001305	EPU PTN3 27 RECOVERABLE O&M	5400103	MATERIALS & SUPPLIES: General-No Stores	XF	21174124	756620300000 PTN		104228141	6	2013
698505	UNUC.00000070.01.01	6030001305	EPU PTN3 27 RECOVERABLE O&M	5400103	MATERIALS & SUPPLIES: General-No Stores	XF	21174073	656620300000 PTN		104228123	6	2013
684915	UNUC.00000070.01.01	6030001305	EPU PTN3 27 RECOVERABLE O&M	5400700	FREIGHT: Excluding Fuel	RS	20781029		2400000385	5112592977	5	2013
698508	UNUC.00000070.01.01	6030001305	EPU PTN3 27 RECOVERABLE O&M	5401000	CHEMICALS	XG	21024241	NAMS PTN		104175937	6	2013
684918	UNUC.00000070.01.01	6030001305	EPU PTN3 27 RECOVERABLE O&M	5750700	OUTSIDE SERVICES: Other	XF	20686243	097210300000 PTN		104113709	5	2013

Title O&M Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

43-1
1-183



SOURCE Reg #192

2/15/14
S/H

Attributes
 1 Proper Period
 2 Proper Amt
 3 Proper Classification
 4 Proper Support
 5 Uprate Related

CONFIDENTIAL

INDEX NO	WBS Element	Name of offsetting account	Name	Value in Rep Cur	Postg Date	1	2	3	4	5	Staff's Description
640313	UNUC.00000064.01.02	INVENTORY: M&S	0000377269 PLUG, VALVE: 16", ANGLE VLV, HEAT TREATED	78,169.94	3/31/2013	Y	Y	Y	Y	Y	Obsolete Inventory write-off as a result of PSL EPU modifications. 43-1-1-1/1
608324	UNUC.00000067.01.01	US BANK NATIONAL ASSOCIATION ND		(6,671.21)	2/5/2013	Y	Y	Y	Y	Y	Reverse duplicate payment for the entry below.
582651	UNUC.00000067.01.01	US BANK NATIONAL ASSOCIATION ND		6,671.21	1/22/2013	Y	Y	Y	Y	Y	HD monitor, Hard drive, think pad, and network switch for DEH simulator.
698400	UNUC.00000069.01.01	US BANK NATIONAL ASSOCIATION ND		6,550.00	6/6/2013	Y	Y	Y	Y	Y	4 Portable AC unit carts, 8-5' ducts, 2-30' of 6/3 cabling bare end, and delivery for EPU's U3 Water Box Cleaning used 2/22/13 to 4/3/13
684817	UNUC.00000069.01.01	THE MERRICK GROUP INC	UNIT 3 CONDENSER TUBE BUNDLES HYDROLASING - EPU		5/24/2013	Y	Y	Y	Y	Y	Maintenance - Labor, equipment, expenses to perform onsite hydro lasing of the condenser tube bundles. Condenser Cleaning
664826	UNUC.00000069.01.01	SARGENT & LUNDY LLC	EPU: ON-SITE SUPPORT FOR DAMPENING FLOW OSCILLATIO		4/3/2013	Y	Y	Y	Y	Y	Conduct an engineering evaluation and provide recommendation to address main steam and feed water flow measurement oscillation at PTN #3
640730	UNUC.00000069.01.01	MPR ASSOCIATES INC	EPU: MPR TO PERFORM REVIEW OF UNCERTAINTY ANALYSIS		3/14/2013	Y	Y	Y	Y	Y	Engaged to perform an independent review of the Uncertainty Analysis for the EPU modification of Leading Edge Flow Meter (LEFM).
698506	UNUC.00000070.01.01	FLOWSERVE US INC	ASSEMBLY: PUMP, ROTATING ELEMENT; MAIN FEEDWATER PUM		6/12/2013	Y	Y	Y	Y	Y	PTN #3 Rotor refurbishment for 12X14X18 DVMX (double volute, multistage) pumps - part replacement and configuration changes
698505	UNUC.00000070.01.01	FLOWSERVE US INC	ASSEMBLY: PUMP, ROTATING ELEMENT; MAIN FEEDWATER PUM		6/12/2013	Y	Y	Y	Y	Y	PTN #3 Rotor refurbishment for 12X14X18 DVMX (double volute, multistage) pumps - part replacement and configuration changes
684915	UNUC.00000070.01.01	C H ROBINSON COMPANY	CHR PTN 5/27		5/29/2013	Y	Y	Y	Y	Y	Shipment to TPN. Shipping services for purchased EPU Freight. This invoice was for the emergent PTN Unit 3 Steam Generator Feed Pump outage.
698508	UNUC.00000070.01.01	INVENTORY: M&S	0000366564 LITHIUM-7 HYDROXIDE MONOHYDRATE	16,726.74	6/4/2013	Y	Y	Y	Y	Y	2 pails of lithium hydroxide requested for EPU outage scope for PTN Unit 4 Cycle 27.
684918	UNUC.00000070.01.01	STONE & WEBSTER CONSTRUCTION INC	SUPPLEMENTARY MAINTENANCE & RELATED SERVICES FOR E		5/23/2013	Y	Y	Y	Y	Y	Shaw maintenance contract provides EPU with supplementary maintenance personnel. Shaw supported TPN #3 emergent EPU Steam Generator Feed Pump scope

Title O&M Testing

Florida Power & Light Co.
 Uprate
 St. Lucie 1 & 2 & Turkey Pt. 3&4
 Dkt. 14009-El, ACN 14-007-4-1
 TYE 2013

1
2
3
4
5
6
7

43-1-1-1/1
1-1-1-1/1

PBC

SOURCE Reg #1 32

2/15/14
H
M

CONFIDENTIAL

INDEX NO	WBS Element	Object	CO object name	Cost Element	Cost Element Description	Document type	Document No	Document Header Text	Purch Doc	RefDocNo	Per	Year
698716	UNUC.00000073.01.02	6030001311	EPU PTN 27 MATERIAL WRITE- OFF	5400100	MATERIALS & SUPPLIES: General	XF	21295523	102620300000 PTN		104260069	6	2013
640802	UNUC.00000076.01.01	6030001315	EPU PTN COMMON ONLINE RECOVERABLE O&M	5760200	SOFTWARE EXPENSE	ZM	19383344	01/25/13-02/25/13		1900185287	3	2013
582733	UNUC.00000076.01.01	6030001315	EPU PTN COMMON ONLINE RECOVERABLE O&M	5760220	SOFTWARE PURCHASES	RE	17661276		2200023817	5112393798	1	2013
608417	UNUC.00000076.01.01	6030001315	EPU PTN COMMON ONLINE RECOVERABLE O&M	5760220	SOFTWARE PURCHASES	SA	18524455	C&A SW CHARGEBACK		103563612	2	2013
582736	UNUC.00000076.01.01	6030001315	EPU PTN COMMON ONLINE RECOVERABLE O&M	5760500	OFFICE FURNITURE AND EQUIPMENT	ZM	17760060	1/26/12-12/26/12		1900165157	1	2013

Title C&M Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
IYE 2013

43-1
1-1 ps



SOURCE Req#132

BM
1/15/14
1/15/14

Attributes

- 1 Proper Period
- 2 Proper Amt
- 3 Proper Classification
- 4 Proper Support
- 5 Uprate Related

CONFIDENTIAL

INDEX NO	WBS Element	Name of offsetting account	Name	Value in Rep Cur	Postg Date	1	2	3	4	5	Staff's Description
698716	UNUC.00000073.01.02	CURTISS WRIGHT FLOW CONTROL CORP	CANCELLATION FEE FOR PO 101102 DUE TO EPU		6/18/2013	Y	Y	Y	Y	Y	As part of the obsolete inventory assessment, EPU Engineering Modification 246930 and 246931 resulted in the obsolescence of these valves that were ordered prior to EPU. Although the inventory was not in the warehouse, Engineering identified that inventory was ordered and on hand at the vendor, Curtis Wright, totaling [REDACTED] Instead of the vendor sending the valves to EPU and EPU writing off the full value of the valves, EPU entered into a cancellation agreement for [REDACTED] resulting in cost avoidance of [REDACTED]
640802	UNUC.00000076.01.01	US BANK NATIONAL ASSOCIATION ND		7,600.93	3/29/2013	Y	Y	Y	Y	Y	Purchase of system software and server for EPU PTN test group
582733	UNUC.00000076.01.01	COMPUCOM SYSTEMS INC	PO INVOICE		1/11/2013	Y	Y	Y	Y	Y	EPU portion of Acrobat Pro version 11 purchase - 37 units of 83 total units purchased.
608417	UNUC.00000076.01.01	SOFTWARE PURCHASES	C&A SW CHARGEBACK	201.22	2/20/2013	Y	Y	Y	Y	Y	Adobe software license purchase
582736	UNUC.00000076.01.01	US BANK NATIONAL ASSOCIATION ND		1,446.64	1/16/2013	Y	Y	Y	Y	Y	Thermal labeling system with ribbon for EPU/Shaw to label wires.
Total				3,032,630.50							

Title OPM Testing

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

SOURCE Reg #13243-1
1-1 P6

2/15/14
6/1/14

Title Inventory Write Off

PSL EPU Obsolete Inventory Analysis

Bm
5/23/14
5/14/14

The following steps were taken to ensure that any station parts inventory made obsolete any the EPU project were correctly identified.

The individual EPU ECs were reviewed to determine if there were parts inventory associated with the modified system. In EDMS, these are listed as UNIT 1 OBSOLETE PARTS STATUS FINAL, UNIT 2 OBSOLETE PARTS STATUS FINAL. These lists identify the EPU ECs that impacted station inventory. Many of the EPU ECs were related to structural mods, design and calculations only, instrument calibration or re span etc, thus parts are not affected.

For each EC that potentially affects station inventory, the starting point was the potentially obsolete material identified in each EC package. The affected equipment for each EC was also checked to see if there were associated parts. Finally word searches were done to find parts that are possibly obsolete that may not have been associated with affected equipment in NAMS.

CONFIDENTIAL

Once a list of potentially obsolete parts was identified, each part had to be checked to see if it was associated with plant equipment that was not removed or modified by EPU. For example, some valves were replaced as part of EPU on the Feedwater heaters. These valve parts are then potentially obsolete. However, there are identical valves used on other Feedwater heaters that can use these spare parts, thus they are not obsolete. Each potentially obsolete part was checked to see if there were other host components to which it was applicable. Each EC was reviewed in this way, and if an unaffected by EPU host component was found, then the part was not obsolete. EDMS contains the listing of potentially obsolete parts for each EC, and if it is not obsolete, the unaffected by EPU host component is listed as a reference to demonstrate that fact that the part is not obsolete. These lists are identified by the six digit EC number.

The last listing is a roll up of all the individual EC listings to get a consolidated obsolete inventory listing. This roll up includes the parts already made obsolete and disposed (written off) earlier in 2012. The listings from each EC were combined and examined for duplicate entries, including those parts already made obsolete and disposed. This is the complete roll up of all parts and material made obsolete by the PSL EPU project. This is included in EDMS as "PSL EPU Obsolete Cost Review Summary_12-18-12.xls"

The listing of the inventory previously made obsolete and disposed (written off) is also included in EDMS as "SL1-24 Material Write-off thru Sept 2012"

These documents collectively provide the back up listings and data to validate the EPU obsolete inventory.

There is one other issue that was discovered during this obsolete inventory evaluation: some of the write offs made thru September 2012 were in error as the parts were later



SOURCE

Reg #2

43-1
1-1
1

SLC

CONFIDENTIAL

DR 03 question 1 O&M Payroll Schedule

EPU 2013 YTD Rec O&M ST Payroll

Personnel No.	Name	Home Cost Center Description	Title	Duties	New to Charge EPU In 2013	Q1	Q2	Q3	Q4	Hrs YTD	Q1	Q2	Q3	Q4	\$ YTD
12206		PSL Eng Summary-00		Engineering	Yes	-	-	24.00	-	24.00					
12318		Sub Op-Martin/Delr-00		Engineering - Protection & Controls	Yes	-	7.00	-	-	7.00					
13788		JB Nuc Eng Projs-00		Engineering	No	-	-	24.00	-	24.00					
18383		PSL Eng Summary-00		Engineering	Yes	-	-	9.00	-	9.00					
19402		PSL Eng Summary-00		Engineering	Yes	-	-	23.50	-	23.50					
22466		JB Nuc Eng Projs-00		Engineering	No	-	-	16.00	-	16.00					
28558		PTN I&C-00		I&C Maintenance	No	-	-	-	-	-					
29705		ISC PTN Matl Opns		Inventory Controls	Yes	-	10.00	-	-	10.00					
43503		JB Nuc Eng Projs-00		Engineering	Yes	-	-	20.00	-	20.00					
69791		PTN Health Physic-00		Radiation Protection	No	-	-	-	-	-					
74729		JB Nuc Eng Projs-00		Engineering	Yes	-	-	42.00	-	42.00					
75036		PSL I&C-00		I&C Maintenance	Yes	-	-	-	120.00	120.00					
75039		PSL I&C-00		I&C Maintenance	Yes	-	-	-	8.00	8.00					
						-	17.00	158.50	128.00	303.50					

A B C D E



SOURCE Reg # 3

CONFIDENTIAL

Title O&M Payroll

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

143-1
1-2

877
5/23/14
5/14/14

FPL - Uprate
O&M Participants' Credit Recal Using G/L Detail
TYE 12/31/2013

CONFIDENTIAL

PSL 2

Sum of Value in Rep Cur

WBS Element	CO object name	1	3	4	5	7	10	11	Grand Total
UNUC.00000063.01.02	EPU PSL2 19 MATERIAL WRITE-OFF				39				39
UNUC.00000064.01.01	EPU PSL2 20 RECOVERABLE O&M	7,825						62,300	70,125
UNUC.00000064.01.02	EPU PSL2 20 MATERIAL WRITE-OFF	0	236,533	199,146	1,415	4,439	3,187	(1,516)	443,204
Grand Total		7,825	236,533	199,146	1,454	4,439	3,187	60,784	513,367

SOURCE Reg #1

PSL COMMON ONLINE

Sum of Value in Rep Cur

same as Acct/Obj: 5760200, 6030001300

Note A

WBS Element	CO object name	1	2	3	5	6	10	Grand Total
UNUC.00000067.01.01	EPU PSL COMMON ONLINE RECOVERABLE O&M	9,594	(935)	16,974	476	11,415	174	37,697
Grand Total		9,594	(935)	16,974	476	11,415	174	37,697
1/2 of Common allocated to PSL 2		4,797	(468)	8,487	238	5,707	87	18,849

Per Staff:

	Month	1	2	3	4	5	6	7	10	11	Grand Total
Total PSL 2 Cost		12,621	(468)	245,020	199,146	1,692	5,707	4,439	3,274	60,784	532,216
Participants Credit	0.1489551	1,880	(70)	36,497	29,664	252	850	661	488	9,054	79,276
Per filing		1,793	14	35,233	29,664	247	850	661	488	9,054	78,004
Difference		87	(84)	1,264	(0)	5	0	0	0	(0)	1,272

Note A: Utility excluded 1/2 of common account/IO 5760200, 6030001300 in part. credit computation. Error results in a decrease of \$1,242 in Jurisdictional O&M Costs and Interest.

1,264 March Part Not Excluded from Filing

0.98194011 Factor

1,241 Juris. Part.

1 Interest Provision

1,242 Immaterial

Co explained the \$16,974 was booked to the wrong account and should not be included in the calculation. See WP 43-1/2-1

Title Participation Recal

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EL, ACN 14-007-4-1
TYE 2013

43-1
2-1

43-1
2-1

WBS Element	Object	CO object name	Cost Element	Cost Element Description
UNUC.00000067.01.01	6030001300	EPU PSL COMMON ONLINE RECOVERABLE O&M	5760200	SOFTWARE EXPENSE

INDEX NO	DocumentN	Document Header Text	RefDocNo	Name of offsetting account	Name	Value in Rep	Cur	Postg Date
640653	19550574	RCLS Recoverable O&M	103810494	SOFTWARE EXPENSE	Rcls Recoverable O&M to correct IO see JE 10380234	pi 16974.46		3/31/2013
640654	18937428	872579200000 JB	103663695	ORACLE AMERICA INC	RENEWAL ORACLE PRIMAVERA LICENSE/SOFTWARE SUPPORT	B [REDACTED]		3/7/2013

Ⓑ = Nets to ~~0~~ with [REDACTED] bal
in acct /obj: 5760220, 6030001300

43-1
2-1

1
2
3

CONFIDENTIAL

SOURCE Reg #1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013
Title Participation Reg #1

5/14/14
5/23/14

43-1
2-1



March 2013 ME Close			
PSL 1&2			
Participants			
	a	b	c
Account/IO Number	PSL 1&2	a*.5 PSL 2 Portion - 50%	b*.1489551 Participants
5400100, 6030001300		0.00	0.00
5440100, 6030001300		0.00	0.00
5750700, 6030001300		0.00	0.00
5760110, 6030001300		0.00	0.00
5760120, 6030001300		0.00	0.00
5800200, 6030001300		0.00	0.00
5800700, 6030001300		0.00	0.00
5760500, 6030001300		0.00	0.00
5800000, 6030001300		0.00	0.00
5800100, 6030001300		0.00	0.00
5800500, 6030001300		0.00	0.00
5760100, 6030001300		0.00	0.00
5760210, 6030001300		0.00	0.00
5760220, 6030001300		0.00	0.00
5400400, 6030001300		0.00	0.00
5760350, 6030001300		0.00	0.00
5400700, 6030001300		0.00	0.00
5410120, 6030001300		0.00	0.00
5750450, 6030001300		0.00	0.00
5751500, 6030001300		0.00	0.00
8260030, 6030001300		0.00	0.00
8260070, 6030001300		0.00	0.00
5760200, 6030001300	(A)	0.00	0.00
5270700, 6030001300		0.00	0.00
5274000, 6030001300		0.00	0.00
Total O&M PSL Common/Participants	0.00	0.00	0.00

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title March Part. Credit Per Co.

5/14/14
BM
5/2/14

CONFIDENTIAL

(A) = G/L is \$16,974

(43-1/2) ✓

March 2013 ME Close		
PSL 2		
Participants		
	a	b
Account/IO Number	PSL 2	a*.1489551 Participants
5750700, 6030001293		0.00
5277000, 6030001295		0.00
5750700, 6030001295		0.00
5751500, 6030001295		0.00
5750320, 6030001295		0.00
8260040, 6030001295		0.00
5270700, 6030001295	43-1/2	0.00
5400100, 6030001296	236,532.90	35,232.78
5750500, 6030001295		0.00
Total PSL 2/Participants	236,532.90	35,232.78

March 2013 ME Close		
Totals		
Participants		
	a	b
Account Number	PSL 1 Portion & PSL 2	a*.1489551 Participants
5400100, 6030001300	0.00	0.00
5440100, 6030001300	0.00	0.00
5750700, 6030001300	0.00	0.00
5760110, 6030001300	0.00	0.00
5760120, 6030001300	0.00	0.00
5800200, 6030001300	0.00	0.00
5760500, 6030001300	0.00	0.00
5800700, 6030001300	0.00	0.00
5800000, 6030001300	0.00	0.00
5800100, 6030001300	0.00	0.00
5800500, 6030001300	0.00	0.00
5760100, 6030001300	0.00	0.00
5760210, 6030001300	0.00	0.00
5760220, 6030001300	0.00	0.00
5400400, 6030001300	0.00	0.00
5760350, 6030001300	0.00	0.00
5400700, 6030001300	0.00	0.00
5410120, 6030001300	0.00	0.00
5750450, 6030001300	0.00	0.00
5751500, 6030001300	0.00	0.00
8260030, 6030001300	0.00	0.00
8260070, 6030001300	0.00	0.00
5400700, 6030001300	0.00	0.00
5750700, 6030001293	0.00	0.00
5277000, 6030001295	0.00	0.00
5750700, 6030001295	0.00	0.00
5751500, 6030001295	0.00	0.00
5750320, 6030001295	0.00	0.00
8260040, 6030001295	0.00	0.00
5274000, 6030001300	0.00	0.00
5270700, 6030001295	0.00	0.00
5400100, 6030001296	236,532.90	35,232.78
5750500, 6030001295	0.00	0.00
Total Participants	236,532.90	35,232.78
Jurisdiction		

SOURCE Reg # 16

43-1
2-1



CONFIDENTIAL

DR 16, Question 3
1) T-4 Line 15 : Support for 30 day financial rates used

Interest Calculation

	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013
ACCOUNT	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Interest Rate - First Day Reporting Business Month	0.05000%	✓ 0.08000% (A)	0.10000%	✓ 0.07000% (B)	0.09000% (C)	0.07000%	✓ 0.09000% (D)	0.05000%	✓ 0.06000%	✓ 0.05000%	✓ 0.04000%	(E)	0.07000% (F)
Interest Rate - First Day Subsequent Business Month	0.08000%	0.10000%	0.07000%	0.09000%	0.07000%	0.08000%	0.05000%	0.06000%	0.05000%	0.04000%	0.07000%	0.05000%	
Total (Line D5 + Line D6)	0.13000%	0.18000%	0.17000%	0.16000%	0.16000%	0.15000%	0.14000%	0.11000%	0.11000%	0.09000%	0.11000%	0.12000%	
Average Interest Rate (50% of Line D7)	0.06500%	0.09000%	0.08500%	0.08000%	0.08000%	0.08000%	0.07000%	0.05500%	0.05500%	0.04500%	0.05500%	0.06000%	
Monthly Average Interest Rate (Line D8 / 12)	0.00542%	0.00750%	0.00708%	0.00657%	0.00667%	0.00667%	0.00583%	0.00458%	0.00458%	0.00375%	0.00458%	0.00500%	

X

X

X

X

- (A) = Jan 29th rate
- (B) = Apr 1st rate
- (C) = May 1st rate
- (D) = July 1st rate
- (E) = Nov 1st rate
- (F) = Dec 2nd rate
- (G) = Jan 2nd rate

✓ = Agrees to memo of Fed Reserve rates WP 40-2/1
X = Agrees to staff's recal on WP 40-2.

SOURCE Reg #16

The appropriate rates were not used for the first day of the month for the following months:
Feb, Apr, May, July, Nov, Dec, and Jan (2014)
We recomputed the monthly avg interest rates on WP 40-2.

Title 30-Day Financial Paper Rates

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

4/23/14
5/1/14

43-1
3

PRIVILEGED & CONFIDENTIAL

Title Separate 3 Asset Policy
Nuclear Cost Recovery Team

5/14/14
OM
4/30/14



Purpose: Determine allowable costs to be charged to the Nuclear Cost Recovery Clause (NCRC)

Process:

CONFIDENTIAL

1. Department identifies potential project cost
2. Department gathers facts around the issue and completes template determining:
 - a. Does the cost meet the nuclear cost recovery rule 25-6.0423? (Rule states that "cost" includes, but it is not limited to all capital investments... including O&M expenses, related to or resulting from the siting, licensing, design, construction or operation of the plant)
 - i. Yes – proceed to b
 - ii. No – Cannot be charged to NCRC
 - b. Is the cost capital or O&M?
 - i. Capital costs are recorded on AE-6. Capital costs must meet FERC and FPSC capital requirements and FPL's Property Retirement Unit Catalog.
 - ii. O&M costs are recorded on AE-4.
3. Template and supporting documentation are forwarded to Soria Talbot and Travis Contratto for review and distribution to Cost Recovery Team.
4. Cost Recovery Team reviews the facts.
5. Department gathers additional information, if needed.
6. Cost Recovery Team determines final disposition of cost.
7. Department finalized memo and has witness sign the form.
8. Regulatory Affairs maintains the final signed form in the Lotus Notes database.

Cost Recovery Team

Sol Stamm
Winnie Powers
Bryan Anderson/ Jessica Cano
Terry Keith
Scott Bores/ Sharon Richards-Brown
Soria Talbot/ Travis Contratto
Bruce Beisler/ Clyde Newson
Pam Metz/ Stephanie Castaneda

SOURCE Reg # 1

45-1



Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Inter-Office Correspondence

5/14/13
BM
1/5/13

Title Guidelines for Incremental Labor**CONFIDENTIAL**

TO: Distribution

DATE: April 8, 2013

FROM: Kim Ousdahl

SUBJECT: Compliance with FPSC Nuclear Power Plant and Renewable Project Cost Recovery Rules and
Determination of Incremental labor for Recovery in FPL's Cost Recovery Clauses

Background

The Florida Public Service Commission (FPSC) adopted the Nuclear Cost Recovery Rule which allows FPL to recover certain reasonable and prudently incurred costs during specified nuclear construction projects through the Capacity Clause, and provides for cost recovery through a base rate increase when qualified projects are placed into service. Likewise, the FPSC adopted Order No. 08-0491-PAA which also provides for recovery of certain reasonable prudently incurred solar project costs during the construction project through the Environmental Clause.

FPL's uprates of St. Lucie Units 1 and 2, Turkey Point Units 3 and 4 and the new nuclear units, Turkey Point Units 6 and 7 (the Projects) qualify for Nuclear Cost Recovery Rule treatment. As part of the Nuclear Cost Recovery Rule process, until completed and placed into service, each of the Projects will undergo annual FPSC reviews of the prudence and reasonableness of FPL's costs and management of the Projects as well as periodic regulatory and internal audits.

FPL's Martin, DeSoto and Space Coast solar projects already in service also qualify for clause cost recovery treatment and will also be subject to project performance and other periodic reviews and audits.

Guidelines

As a result of FPL's rate case (Docket No. 120015-EI), the Company's 2013 test year resets the basis upon which incremental employee labor will be established in determining which employees are clause recoverable. Any dedicated employee charging time to the Nuclear Cost Recovery Clause (NCRC) or the Environmental Cost Recovery Clause (ECRC) during 2013 (i.e. 100% of time to the project), will be considered incremental for the entire year 2013. Any employee charging a percentage of his time to NCRC or ECRC in 2013 will be designated incremental for that percentage of his costs going forward.

If employee labor costs are incurred in direct support of the project, they shall be charged to one of the project internal orders set up to capture costs for the New Nuclear Projects (Turkey Point 6&7 and St. Lucie 1&2 and Turkey Point 3&4 Uprates) and the Environmental Cost Recovery Clause.

For purposes of determining whether labor is incremental, beginning January 1, 2014, using the actual payroll charges in 2013 as a baseline, the following guidelines shall be used.

- Employees charging the NCRC or the ECRC in 2014 will continue to charge the NCRC or ECRC at the same percentages charged in 2013 (refer below for further detail on capital, clause, and O&M splits).
- Employees who did not charge the NCRC or ECRC in 2013 and whose labor was included in O&M in 2013 will be evaluated as clause recoverable based on one of the following: 1) employee is dedicated to the project and his position prior to service on the project has been filled by another employee; or 2) he is a new employee hired specifically for the project. Unless one of these two guidelines is met, labor costs should be charged to either a designated non-incremental project internal order which will be capitalized, accrue AFUDC and be transferred to plant in service for base rate recovery when the related NCRC plant is placed into service or for the ECRC to the appropriate non-clause recoverable O&M account to be



Source: Reg # 3

45-2 p1

Title Guidelines for Incremental Labor

recovered through base rates. This will ensure consistency with the Company's policy regarding the proper categorization of costs as O&M or Capital to be recovered.

- If an individual was charged to O & M, capital, and clause recoverable in 2013 and the department can substantiate this, then the percentage charged to capital and clause recoverable in 2013 can be charged to the clause recoverable internal orders. As an example, if an employee previously included in the test year was split 50 percent capital, 40 percent O & M, and 10 percent clause recoverable, then no more than 60 percent of that employee's time could be charged to the clause recoverable internal orders. If the employee is now 100% dedicated to a recoverable project, the remaining 40% of his labor should be charged to either a designated non-incremental project internal order which will be capitalized, accrue AFUDC and be transferred to plant in service for base rate recovery when the related NCRC plant is placed into service or for ECRC to the appropriate O&M account to be recovered in base rates. This will ensure consistency with the Company's capitalization policy, or charging to O&M as appropriate and capture all project costs. It will be the responsibility of the business unit to maintain adequate documentation to support this type of an allocation.

Master Data

Internal orders have been or should be established for future projects to appropriately capture costs for use in reporting labor and expenditures associated with the Projects to correctly record the Company's clause recoverable costs for the Projects. In addition, separate but linked internal orders should be established to capture non-incremental project labor that is capitalizable under the Company's capitalization policy and is base rate recoverable but not currently eligible for clause recovery treatment provided by these Rules.

Each area is responsible for keeping a copy of source documents and ensuring they are submitted for input into Documentum (payments) or Accounting (JV's) on a timely basis.

All costs charged to these Projects are subject to rigorous Company and regulatory review and scrutiny and we want to ensure costs are properly charged and that we are not requesting recovery of costs already included in base rates. It is the responsibility of the business units to prepare their budgets and track actual payroll in a manner consistent with those guidelines and allow the FPSC Staff to confirm that the policy is followed.

Please also note that it is important to review all other charges to the project internal orders to ensure that only those appropriate are included. Pay close attention to employee related expenses charged to ensure they are legitimate, necessary charges in support of these projects.

If you have any questions regarding what costs should or should not be recorded to the Nuclear Project internal orders, please contact Winnie Powers, New Nuclear Accounting Project Manager at 561-691-2884. For questions regarding what costs should or should not be recorded to the Solar project internal orders, please contact Lorreta Duran 305-485-6650 or Sol Stamm 561-691-7489, in Regulatory Accounting.

Please share this memo with any other personnel who might require this information.

CONFIDENTIAL



SOURCE Req #3

45-2 p2

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO. 120015-EI
MFR NO. E-10
ATTACHMENT 2 OF 2
PAGE 1 OF 1

Title Generation Jurisdictional Factor

2013 COST OF SERVICE STUDY ALLOCATION FACTORS
FPL102 - Average of 12CP Demand - Excluding Key West Contract

Explanation: The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses, excluding the Key West contract. The Key West contract with FPL expires in the second quarter of 2013. FPL102 is used for Jurisdictional Separation Study purposes only.

	12CP @ Meter			Voltage Level			Loss Expansion Factor			12CP @ Generation				% of Total	
	@ Meter (1)	Adjustment (2)	Adjusted (3) = (1)+(2)	Tranam (4)	Primary (5)	Secondary (6)	Tranam (7)	Primary (8)	Secondary (9)	Tranam (3) x (4) x (7)	Primary (3) x (5) x (8)	Secondary (3) x (6) x (9)	Total	Retail	System
CILC-1D	344,443	0	344,443	0.000000	0.376880	0.823110	1.029	1.043	1.081	0	135,345	231,937	367,282	1.9562%	1.9209%
CILC-1G	21,894	0	21,894	0.000000	0.006320	0.993680	1.029	1.043	1.081	0	144	23,510	23,655	0.1260%	0.1237%
CILC-1T	156,671	0	156,671	1.000000	0.000000	0.000000	1.029	1.043	1.081	161,189	0	0	161,189	0.8585%	0.8430%
GSCU-1	4,281	0	4,281	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	4,626	4,626	0.0246%	0.0242%
GSD(T)-1	3,770,047	0	3,770,047	0.000000	0.002970	0.997030	1.029	1.043	1.081	0	11,674	4,062,039	4,073,713	21.6971%	21.3052%
GSLD(T)-1	1,683,261	0	1,683,261	0.000000	0.036880	0.963120	1.029	1.043	1.081	0	64,722	1,751,947	1,816,669	9.6758%	9.5010%
GSLD(T)-2	314,754	0	314,754	0.000000	0.322520	0.677480	1.029	1.043	1.081	0	105,837	230,440	336,277	1.7910%	1.7587%
GSLD(T)-3	25,303	0	25,303	0.000000	0.000000	0.000000	1.029	1.043	1.081	26,033	0	0	26,033	0.1387%	0.1361%
GS(T)-1	989,869	0	989,869	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	1,069,711	1,069,711	5.6974%	5.5945%
MET	15,853	0	15,853	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	16,528	0	16,528	0.0890%	0.0864%
OL-1	1,831	0	1,831	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	1,978	1,978	0.0105%	0.0103%
OS-2	1,625	0	1,625	0.000000	1.000000	0.000000	1.029	1.043	1.081	0	1,694	0	1,694	0.0090%	0.0088%
RS(T)-1	10,038,091	0	10,038,091	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	10,847,763	10,847,763	57.7764%	56.7330%
SL-1	9,389	0	9,389	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	10,146	10,146	0.0540%	0.0531%
SL-2	3,711	0	3,711	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	4,011	4,011	0.0214%	0.0210%
SST-DST	716	0	716	0.000000	1.000000	0.000000	1.029	1.043	1.081	0	746	0	746	0.0040%	0.0039%
SST-TST	13,010	0	13,010	1.000000	0.000000	0.000000	1.029	1.043	1.081	13,385	0	0	13,385	0.0713%	0.0700%
Total Retail	17,394,749	0	17,394,749							200,607	336,690	18,238,110	18,775,406	100.0000%	98.1940%
FKEC	116,324	0	116,324	1.000000	0.000000	0.000000	1.029	1.043	1.081	119,679	0	0	119,679	0.6259%	0.0000%
KWEST	18,240	-18,240	0	1.000000	0.000000	0.000000	1.029	1.043	1.081	0	0	0	0	0.0000%	0.0000%
LCEC	206,682	0	206,682	1.000000	0.000000	0.000000	1.029	1.043	1.081	212,643	0	0	212,643	1.1211%	1.1121%
MDCSWM	1,065	0	1,065	1.000000	0.000000	0.000000	1.029	1.043	1.081	1,096	0	0	1,096	0.0057%	0.0057%
WAUCHULA	11,567	0	11,567	1.000000	0.000000	0.000000	1.029	1.043	1.081	11,901	0	0	11,901	0.0622%	0.0622%
Total Wholesale	353,879	-18,240	335,638							345,318	0	0	345,318		1.8060%
Total	17,748,628	-18,240	17,730,387							545,926	336,690	18,238,110	19,120,726		100.0000%

Jurisdictional Separation Factor

Totals may not add due to rounding.

CONFIDENTIAL

Generation $\frac{0.98194011}{16.104} = A/B$

$\frac{1}{16} = \text{Retail}$

Source: Reg # 14

4/22/14
5/14/14

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO. 120015-EI
MFR NO. E-10
ATTACHMENT 2 OF 2
PAGE 1 OF 1

Title Trans Jurisdictional factor

2013 COST OF SERVICE STUDY ALLOCATION FACTORS
FPL101 - Average of 12CP Demand

Explanation: The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses. The contribution to 12CP demand by wholesale classes and transmission services is included in the calculation of FPL101 for Jurisdictional Separation Study purposes only.

	12CP @ Meter			Voltage Level %			Loss Expansion Factor			12CP @ Generation				% of Total	
	@ Meter (1)	Adjustment (2)	Adjusted (3) = (1)+(2)	Transm (4)	Primary (5)	Secondary (6)	Transm (7)	Primary (8)	Secondary (9)	Transm (3) x (4) x (7)	Primary (2) x (5) x (8)	Secondary (3) x (6) x (9)	Total	Retail	System
CILC-1D	344,443	0	344,443	0.000000	0.376890	0.623110	1.029	1.043	1.081	0	135,345	231,937	367,282	1.9562%	1.7502%
CILC-1G	21,894	0	21,894	0.000000	0.005320	0.993680	1.029	1.043	1.081	0	144	23,510	23,655	0.1260%	0.1127%
CILC-1T	156,671	0	156,671	1.000000	0.000000	0.000000	1.029	1.043	1.081	161,189	0	0	161,189	0.8585%	0.7681%
GSCU-1	4,281	0	4,281	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	4,626	4,626	0.0246%	0.0220%
GSD(T)-1	3,770,047	0	3,770,047	0.000000	0.002870	0.997030	1.029	1.043	1.081	0	11,674	4,062,039	4,073,713	21.6971%	19.4129%
GSLD(T)-1	1,683,261	0	1,683,261	0.000000	0.036880	0.963120	1.029	1.043	1.081	0	64,722	1,751,947	1,816,669	9.6758%	8.6572%
GSLD(T)-2	314,754	0	314,754	0.000000	0.322520	0.677480	1.029	1.043	1.081	0	105,837	230,440	336,277	1.7910%	1.6025%
GSLD(T)-3	25,303	0	25,303	1.000000	0.000000	0.000000	1.029	1.043	1.081	26,033	0	0	26,033	0.1387%	0.1241%
GS(T)-1	989,869	0	989,869	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	1,059,711	1,059,711	5.6974%	5.0976%
MET	15,853	0	15,853	0.000000	0.000000	0.000000	1.029	1.043	1.081	0	16,528	0	16,528	0.0880%	0.0788%
OL-1	1,831	0	1,831	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	1,978	1,978	0.0105%	0.0094%
OS-2	1,625	0	1,625	0.000000	1.000000	0.000000	1.029	1.043	1.081	0	1,694	0	1,694	0.0090%	0.0081%
RS(T)-1	10,038,081	0	10,038,081	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	10,847,753	10,847,753	57.7764%	51.6940%
SL-1	9,389	0	9,389	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	10,146	10,146	0.0540%	0.0484%
SL-2	3,711	0	3,711	0.000000	0.000000	1.000000	1.029	1.043	1.081	0	0	4,011	4,011	0.0214%	0.0191%
SST-DST	716	0	716	0.000000	1.000000	0.000000	1.029	1.043	1.081	0	746	0	746	0.0040%	0.0036%
SST-TST	13,010	0	13,010	1.000000	0.000000	0.000000	1.029	1.043	1.081	13,385	0	0	13,385	0.0713%	0.0638%
Total Retail	17,394,749	0	17,394,749							200,607	336,690	18,238,110	18,775,408	100.0000%	89.4724%
FKEC	116,324	0	116,324	1.000000	0.000000	0.000000	1.029	1.043	1.081	119,679	0	0	119,679	0.5703%	0.5703%
KWEST	18,240	0	18,240	1.000000	0.000000	0.000000	1.029	1.043	1.081	18,766	0	0	18,766	0.0894%	0.0894%
LCEC	206,682	0	206,682	1.000000	0.000000	0.000000	1.029	1.043	1.081	212,643	0	0	212,643	1.0133%	1.0133%
MDCSWM	1,065	0	1,065	1.000000	0.000000	0.000000	1.029	1.043	1.081	1,066	0	0	1,066	0.0052%	0.0052%
WAUCHULA	11,667	0	11,667	1.000000	0.000000	0.000000	1.029	1.043	1.081	11,901	0	0	11,901	0.0567%	0.0567%
TRANS-SERV										1,845,083			1,845,083	8.7826%	8.7826%
Total Wholesale	353,879	0	353,879							2,209,168	0	0	2,209,168	10.5276%	10.5276%
Total	17,748,628	0	17,748,628							2,409,775	336,690	18,238,110	20,984,576	100.0000%	100.0000%

CONFIDENTIAL

Jurisdictional Separation Factor

Totals may not add due to rounding.

Trans $\frac{18,775,408}{18,238,110} = \frac{A}{B}$
 $\frac{18,775,408}{18,238,110} = 1.0322$
 $\frac{18,775,408}{18,238,110} = 1.0322$

Source: Reg #14

2/12/14
Bry
1/11/15

NCRC Financial EPU DR 18 Part 1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Title *Trans-Other Factor Error*

5/14/14
BM
5/17/14

Question:

1) For the 2012 test year, the jurisdictional separation factor for Transmission GSU and Transmission was calculated using the average production and transmission plant separation factors. Please explain why the methodology has changed for the 2013 test year.

Response:

For the 2013 audit test year, the jurisdictional separation factors for Transmission GSU and Transmission were calculated using the same methodology as was used in the 2012 audit test year. For both the 2012 and 2013 audit test years, the methodology used to calculate the jurisdictional separation factor for transmission incorporates the average 12CP at generation. Also for both the 2012 and 2013 audit test years, the methodology used for Transmission GSU is a weighted factor calculation based on average 12CP at generation for transmission and production.

In the 2012 audit test year, a composite factor was calculated for Transmission - Other using the average 12CP at generation for transmission and GSU's as well as including radials. However, in the 2013 audit test year, FPL inadvertently did not calculate a composite factor for Transmission - Other.

Were FPL to use a composite factor to calculate the jurisdictional separation for Transmission - Other for the 2013 audit test year, the result would be a factor of .90376086, the application of which would result in a decrease in revenue requirements of \$2,616. FPL will make an adjustment to the revenue requirements to reflect the application of the composite factor.

- Company explains this is not an error and the factors used in the filing are appropriate.

CONFIDENTIAL



SOURCE Reg #18

48-3
1

Florida Power & Light Co.
Uprate
St. Lucie 1 & 2 & Turkey Pt. 3&4
Dkt. 140009-EI, ACN 14-007-4-1
TYE 2013

Florida Power & Light Company
Docket No. 140009-EI
Staff's Financial Audit EPU
Interrogatory No. 25
Page 1 of 1

Title Footnote Error - Jurisdictional
Separation Factor

5/14/14
Bm
5/22/14

Q.

Please provide the following:

- 1) Regarding response #18, item 1: Please support the following for Transmission - Other:
 - a) Jurisdictional separation factor
 - b) Decrease in revenue requirement.
- 2) Please reconcile DR 18, item 2, CATS 2012 summary column to DR#12 Power Plant ending balance at 12/2012 for each workorder listed in this year's filing that has a beginning CWIP balance at 01/2013. Explain any differences.
- 3) Reconcile the FPL's jurisdictional separation factors to January 2013 Earnings Surveillance Report.

A.

CONFIDENTIAL

- 1) Please see FPL's supplemental response to EPU DR 18. FPL has determined that an adjustment is not appropriate. Please see support for the 2013 jurisdictional factors provided in response to EPU DR 14 part 3.
- 2) Please see attached reconciliation.
- 3) The footnote "FPL's jurisdictional separation factor based on the January 2013 Earnings Surveillance Report filed with the FPSC" was included in error in FPL's March 3, 2014 NFRs.

The jurisdictional separation factors used in FPL's NFRs filed March 1, 2014 for its final true-up of 2013 costs are consistent with the jurisdictional separation factors used in FPL's NFRs filed May 1, 2013 for its actual/estimated 2013 costs and with FPL's MFR E-10 filed in Docket No. 120015-EI ("2012 Rate Case"). FPL considers these jurisdictional separation factors to reflect the appropriate methodology and assumptions.

The jurisdictional separation factors used in the January 2013 Earnings Surveillance Report (ESR) were calculated in the same manner as those filed in the 2012 Rate Case, but used different load and loss factor forecasts causing the difference between the jurisdictional separation factors. Furthermore, for that reason, they do not tie to the jurisdictional separation factors used in FPL's 2012 rate case, 2013 NFRs, or 2014 NFRs.



SOURCE Req #25

48-4

EXHIBIT C

JUSTIFICATION TABLE

Exhibit C
Company: Florida Power and Light Company
Title: List of Confidential Workpapers Audit Control No. 14-007-4-1
Docket No. 140009-EI

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
Index	Confidentiality Index	2	N			
9-1	List of Internal Audits	4	Y	All	(b)	Antonio Maceo
9-1/1	Internal Audit Notes	12	Y	All	(b)	Antonio Maceo
12-1	Trial Balance	5	N			
12-1/1	Reconciliation of GL to CATS CWIP	1	N			
12-1/1-1	Reconciliation of EPU CWIP Beginning Balance to Power Plant	2	N			
12-1/1-2	Power Plant Balances	1	N			
12-1/1-2/1	Reconciliation of EPU Power Plant CWIP to Filing	2	N			
12-1/2	Reconciliation of Trial Balance to O&M	1	N			
12-2	Reconciliation of G/L Transaction Detail to Filing	1	N			
12-2/1	Transmission Reconciliation Discrepancies Explanation	8	N			
12-3	Transmission CWIP G/L Transaction Detail	2	N			
12-4	Gen CWIP G/L Transaction Detail	3	N			
12-5	O&M G/L Transaction Detail	2	N			
15-2/1-3	Plant Split Summary	1	N			
15-2/2-1/1	Reconciliation of PTN #4 Post In Service Cost to Books	1	N			
15-2/6	Per Diem Adjustment	2	N			
15-2/7	Salvage Adjustment	1	N			
15-2/8	Salvage Adjustment	2	N			

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
16-2/1	Power Plant Balances as of Month Placed In Service	2	N			
16-2/2	Power Plant Balances as of Month Placed In Service - Accruals and Unfunded	1	N			
16-2/2-1	PSL 2 Participant Credit Error	1	N			
16-4	PSL 2 Beginning Balance Adjustment to Accruals for Participation	4	N			
16-4/1	Staff's Recalculation of PSL 2 Accrual Participation Adjustment	1	N			
18-2	AFUDC Rates	1	N			
19-1/1	1/2 Month Carrying Charge Adjustment	2	N			
19-1/1-1	Power Plant Balance for Month Placed in Service	1	N			
19-1/3	T-3 Beginning Balance Adjustment: Salvage	3	Y N	Page 1 Line 1 Pages 2-3	(f)	Stephanie Castaneda
19-1/4	T-3 Beginning Balance Adjustment: Guidant	2	N			
19-1/5	T-3 Beginning Balance Adjustment: Per Diem	3	Y	Page 1 Lines 1-4 Page 2 Lines 1, 2, 4-6, Line 3 Page 3 Lines 1-40	(d)(e) (d)(e) (f) (d)(e)	Stephanie Castaneda
19-1/6	T-3 Beginning Balance Adjustment: Per Diem	2	N Y	Page 1 Page 2 Line 1	(f)	Stephanie Castaneda
19-2/1	Construction Costs Pivot	3	N			
19-2/1-1	Gen Construction Cost Testing	8	N Y	Page 1 Page 2 Lines 1-20	(d)(e)	Stephanie Castaneda

Document	Description	No. of Pages	Conf. Y/N	Line No./Col. No.	Florida Statute 366.093 (3) Subsection	Affiant
			N	Page 3		
			Y	Page 4 Lines 1-10	(d)(e)	
			N	Page 5		
			Y	Page 6 Lines 1-17	(d)(e)	
			N	Page 7		
			Y	Page 8 Lines 1-5	(d)(e)	
19-2/1-1/1	Sample #17 Support	4	N			
19-2/1-1/2	Sample #19 Support	4	N			
19-2/1-1/3	Sample #35 Support	4	Y	Page 1 Lines 1-29; Page 2 Lines 1-10; Pages 3-4 Lines 1-6	(d)(e)	Stephanie Castaneda
19-2/1-1/4	Catering Cost Reclassified Out of EPU	3	Y	Page 1 Lines 1-5; Page 2 Lines 1-11; Page 3 Lines 1-6	(d)(e)	Stephanie Castaneda
19-2/1-1/5	Follow Up Response	1	N			
19-2/1-2	Trans Construction Cost Testing	1	Y	Page 1 Line 1	(e)	Stephanie Castaneda
19-2/1-2/1	Follow Up Response	1	N			
19-2/1-3	Gen Construction Payroll	5	Y	Pages 1-5 Columns A-E	(e)	Stephanie Castaneda
19-2/1-4	Trans Construction Payroll	3	Y	Page 1 Columns A-C; Pages 2-3 Columns A-B	(e)	Stephanie Castaneda
19-2/2	Unfunded Adjustment Participation Recalculation	3	N			
19-2/3	Participant Credit Calculation	1	N			

20-1/1-1	2012 Tax Return	4	Y	Page 1 Lines 1-2; Pages 2-3 Columns A-D; Page 4 Columns A-C	(d)(e)	Stephanie Castaneda
20-1/1-2	2012 Tax Deduction True-up Carrying Cost Adjustment	2	N			
20-1/2-1	2012 Ending Balance at 2013 Jurisdictional Factor Calculation	6	N			
20-2/4-1	Jurisdictional Plant Balance for CPI	1	N			
21-1	Open Contracts at 12/2013 and Equal to or Greater than \$250,000	3	Y	Pages 1-3 Columns A-B	(d)(e)	Stephanie Castaneda
21-2	Schedule T-7A	8	Y	Pages 1-8 Columns A-D	(d)(e)	Stephanie Castaneda
21-2/1	Schedule T-7B Sample	8	Y	Pages 1-8 Line 1	(d)(e)	Stephanie Castaneda
23-1/4	Base Rate Increase Initial True-Up	1	N			
25-1	Affiliate Charges Pivot	1	N			
25-2	Affiliate Charges Per SAP	2	Y	Page 1 Columns A-G and Lines 1-4; Page 2 Columns A-G	(d)(e)	Stephanie Castaneda
25-2/1	Affiliate Employees' Job Title	1	Y	Page 1 Column A	(d)(e)	Stephanie Castaneda
25-2/1-1	Affiliate Employees' Job Description	1	Y	Page 1 Lines 1-5	(d)(e)	Stephanie Castaneda
25-3	Breakdown of Affiliate Charges	2	Y	Page 1 Columns A-J and Lines 1-2; Page 2 Columns A-J	(d)(e)	Stephanie Castaneda
25-3/1	Loader Rates	7	Y N	Page 1 Columns A-D and Lines 1-4; Page 2 Columns A-D; Page 3 Lines 1-5; Page 4 Columns A-B; Page 5 Columns A-D and Lines 1-2 Page 6	(d)(e)	Stephanie Castaneda

			Y	Page 7 Columns A-C and Lines 1-10	(d)(e)	
25-3/2	Loader Rates Overstatement	1	Y	Page 1 Lines 1-3	(d)(e)	Stephanie Castaneda
25-3/3	Loader Rates Adjusting Entry	7	N			
25-4	Lower of Cost Versus Market Analysis	1	Y	Page 1 Lines 1-5	(d)(e)	Stephanie Castaneda
25-4/1	Rate Support	2	Y	Page 1 Lines 1-18; Page 2 Lines 1-12	(d)(e)	Stephanie Castaneda
25-4/1-1	Job Description for Market Rates	4	Y	Page 1 Lines 1-5; Page 2 Lines 1-4; Page 3 Lines 1-2; Page 4 Lines 1-4	(d)(e)	Stephanie Castaneda
43-1/1	O&M Costs Pivot	1	N			
43-1/1-1	O&M Testing	6	Y	Page 1 No Page 2 Lines 1-13; Page 3 Lines 1-2; Page 4 Lines 1-7; Page 5 Line 1; Page 6 Lines 1-3	(d)(e)	Stephanie Castaneda
43-1/1-1/1	Inventory Write-off Explanation	1	N			
43-1/1-2	O&M Payroll	1	Y	Page 1 Lines A-E	(e)	Stephanie Castaneda
43-1/2	Participant Credit Recalculation	2	N Y	Page 1 Page 2 Lines 1-3	(d)(e)	Stephanie Castaneda
43-1/2-1	Participant Credit Calculation	1	N			
43-1/3	30 Day Financial Paper Rates	1	N			
45-1	Separate and Apart Policy	1	N			
45-2	Incremental Labor Guidelines	2	N			
48-1	Generation Jurisdictional Factor	1	N			
48-2	Transmission Jurisdictional Factor	1	N			

48-3/1	Transmission Other Factor	1	N			
48-4	Jurisdictional Separation Factors Footnote Error	1	N			

EXHIBIT D

AFFIDAVITS

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Power Plant Cost)
Recovery Clause)

DOCKET NO. 140009-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF STEPHANIE CASTANEDA

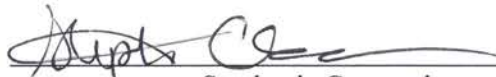
BEFORE ME, the undersigned authority, personally appeared Stephanie Castaneda who, being first duly sworn deposes and says:

1. My name is Stephanie Castaneda. I am currently employed by Florida Power & Light Company ("FPL") as NBO Manager, Fleet Accounting/Regulatory. I have personal knowledge of the matters stated in this affidavit.

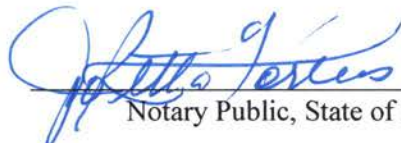
2. I have reviewed Exhibit C and the documents that are included in FPL's Request for Confidential Classification of information contained in Staff's work papers for Audit No. 14-007-4-1, for which I am listed as the affiant. The documents and materials that I have reviewed contain proprietary confidential business information, including contractual data and competitively sensitive data. Disclosure of this information would violate FPL's contracts with its vendors, work to the detriment of FPL's competitive interests, impair the competitive interests of its vendors and/or impair FPL's efforts to enter into contracts on commercially favorable terms. Finally, these documents include employee cell phone numbers which FPL has an obligation to maintain as confidential. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.


Stephanie Castaneda

SWORN TO AND SUBSCRIBED before me this 24th day of June 20 14, by Stephanie Castaneda, who is personally known to me or who has produced N/A (type of identification) as identification and who did take an oath.


Notary Public, State of Florida

My Commission Expires:



BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Power Plant Cost)
Recovery Clause)

DOCKET NO. 140009-EI

STATE OF FLORIDA)
MIAMI-DADE COUNTY)

AFFIDAVIT OF ANTONIO MACEO

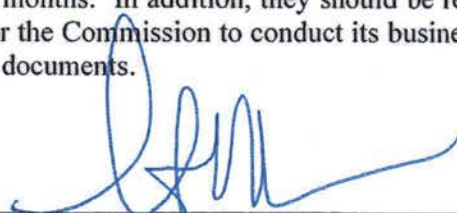
BEFORE ME, the undersigned authority, personally appeared Antonio Maceo who, being first duly sworn, deposes and says:

1. My name is Antonio Maceo. I am currently employed by Florida Power & Light Company ("FPL") as Manager of Auditing. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C and the documents that are included in FPL's Request for Confidential Classification concerning information contained in Staff's work papers for Audit No. 14-007-4-1, for which I am identified on Exhibit C as the affiant. The documents or materials that I have reviewed contain information related to reports of internal auditors. Full and frank disclosure of information to the Internal Auditing department is essential for the department to fulfill its role, and the confidential status of internal auditing process, findings, and reports supports such disclosure. The release of information related to reports of internal auditors would be harmful to FPL and its customers because it may affect the effectiveness of the Internal Auditing Department itself. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.


Antonio Maceo

SWORN TO AND SUBSCRIBED before me this 25th day of June, 2014, by Antonio Maceo who is personally known to me or who has produced _____ (type of identification) as identification and who did take an oath.


Notary Public, State of Florida

My Commission Expires:

