BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 100009-EI FLORIDA POWER & LIGHT COMPANY

MARCH 1, 2010 (**REVISED**)

IN RE: NUCLEAR POWER PLANT COST RECOVERY
FOR THE YEAR ENDING
DECEMBER 2009

TESTIMONY & EXHIBITS OF:

WINNIE POWERS

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1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		FLORIDA POWER & LIGHT COMPANY
3		DIRECT TESTIMONY OF WINNIE POWERS
4		DOCKET NO. 100009-EI
5		MAY 3, 2010
6		
7	Q.	Please state your name and business address.
8	A.	My name is Winnie Powers. My business address is 9250 W. Flagler St,
9		Miami, Florida 33174.
10	Q.	By whom are you employed and what is your position?
11	A.	I am employed by Florida Power & Light Company (FPL or the Company) as
12		New Nuclear Accounting Project Manager.
13	Q.	Have you previously filed testimony in this docket?
14	A.	Yes.
15	Q.	Are you sponsoring any exhibits in this case?
16	A.	Yes. I am sponsoring or co-sponsoring the following exhibits:
17		• Exhibit WP-5 summarizes the costs, carrying charges, carrying charges on
18		the deferred tax asset/(liability), recoverable operations & maintenance
19		costs (recoverable O&M), and base rate revenue requirements for which
20		FPL requests a prudence/reasonableness determination from this
21		Commission.

- Exhibit WP-6 details the estimated in-service dates and amounts of plant going into service in 2010 and 2011, the reasonableness, necessity and timing of which is discussed in the testimony of FPL Witness Jones.
 - Exhibit TOJ-14, sponsored by FPL Witness Jones, consists of Appendix I containing the Nuclear Filing Requirements Schedules (NFR) for the St. Lucie Unit 1 & 2 and Turkey Point Unit 3 & 4 Uprate Project (Uprate Project). Appendix I contains a table of contents listing the NFR Schedules that are sponsored and co-sponsored by FPL Witness Jones, FPL Witness Sim and me, respectively.
 - Exhibit SDS-9, sponsored by FPL Witness Scroggs, consists of Appendix II containing the NFR Schedules for Turkey Point 6 & 7 Preconstruction costs. Appendix II contains a table of contents listing the NFRs that are sponsored and co-sponsored by FPL Witness Scroggs, FPL Witness Sim and me, respectively.
 - Exhibit SDS-10, sponsored by FPL Witness Scroggs, consists of Appendix III containing the NFR Schedules for Turkey Point 6 & 7 Site Selection costs. Appendix III contains a table of contents listing the NFRs sponsored and co-sponsored by FPL Witness Scroggs and me, respectively.

20 Q. What is the purpose of your testimony?

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A. The purpose of my testimony is to provide an overview of FPL's filing and demonstrate the filing complies with the Florida Public Service Commission (FPSC or Commission) Rule No. 25-6.0423, Nuclear or Integrated

1	Gasification Combined Cycle Power Plant Cost Recovery (Nuclear Cost
2	Recovery Rule). Consistent with the Nuclear Cost Recovery Rule, FPL
3	requests that the Commission:
4	Determine as reasonable and approve for recovery a Nuclear Power Plan
5	Cost Recovery (NPPCR) amount of \$28,754,660 \$31,288,445, on a
6	jurisdictional adjusted basis to be recovered through the 2011 Capacity
7	Cost Recovery Clause (CCRC);
8	Uprate Project:
9	• Determine as reasonable 2010 Actual/Estimated and 2011 Projected
10	construction expenditures and approve for recovery the related carrying
11	charges;
12	• Determine as reasonable the 2010 Actual/Estimated and 2011 Projected
13	recoverable O&M and approve for recovery;
14	• Determine as reasonable the 2010 and 2011 base rate revenue
15	requirements related to plant going into service in 2010 and 2011 and
16	approve for recovery.
17	Turkey Point 6 & 7:
18	Determine as reasonable the Preconstruction 2010 Actual/Estimated and
19	2011 Projected expenditures and related carrying charges and approve for
20	recovery;
21	• Determine as reasonable the Site Selection 2010 Actual/Estimated and
22	2011 Projected carrying charges and approve for recovery.
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NUCLEAR COST RECOVERY RULE

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- Q. Please describe the Commission's Nuclear Cost Recovery Rule and the
- 4 NFR Schedules.
- A. On March 20, 2007, in Order No. PSC-07-0240-FOF-EI, the FPSC adopted 5 6 the Nuclear Cost Recovery Rule to implement Section 366.93, Florida Statutes (the Statute), which was enacted by the Florida Legislature in 2006. 7 The stated purpose of the Statute is to promote utility investment in nuclear 8 power plants. The Statute directed the Commission to establish alternative 9 10 mechanisms for cost recovery and annual prudence determinations with respect to the costs incurred to both build and uprate nuclear power plants. 11 The Nuclear Cost Recovery Rule implements this mechanism for cost 12 recovery and provides for the annual recovery of eligible costs through the 13 14 CCRC. FPL continues to work with Commission Staff, the Office of Public Counsel, Progress Energy Florida (PEF) and interested parties to refine a 15 comprehensive set of NFR Schedules, which details construction and cost 16 information on nuclear power plant projects. 17

Q. Please describe the NFR Schedules.

19 A. The NFR Schedules provide an overview of the nuclear power plant projects
20 and a roadmap to the detailed project costs. The NFR Schedules consist of
21 True-up (T), Actual/Estimated true-up (AE), Projected (P), and True-up to
22 Original (TOR) Schedules. FPL filed its T-Schedules on March 1, 2010 in
23 this docket. The AE, P, and TOR Schedules are filed each year in May and

1	provide an overview of the financial and construction aspects of nuclear plant
2	projects, outline the categories of costs represented, and provide a roadmap to
3	the calculation of detailed project revenue requirements.

- Q. Does the Nuclear Cost Recovery Rule describe the annual filing requirements that a utility is to make in support of its current year expenditures for Commission review and approval?
- 7 A. Yes. The Nuclear Cost Recovery Rule states:

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- "1. Each year, a utility shall submit, for Commission review and approval, as part of its Capacity Cost Recovery Clause filings: ...
 - b. True-Up and Projections for Current Year. By May 1, a utility shall submit for Commission review and approval its Actual/Estimated true-up of Projected pre-construction expenditures based on a comparison of current year Actual/Estimated expenditures and previously-filed estimated the expenditures for such current year and a description of the pre-construction work projected to be performed during such year; or, once construction begins, its Actual/Estimated true-up of Projected carrying costs on construction expenditures based on a comparison of current year Actual/Estimated carrying costs on construction expenditures and the previously filed estimated carrying costs on construction expenditures for such current year and a description of the construction work projected to be performed during such year."
- Q. Is FPL complying with these requirements with respect to its 2010
 Actual/Estimated Uprate Project and Turkey Point 6 & 7 Project costs?

A.	Yes. FPL has included the AE Schedules in Exhibit TOJ-14, Appendix I for
	the Uprate Project, Exhibit SDS-9, Appendix II for Turkey Point 6 & 7
	Preconstruction costs and Exhibit SDS-10, Appendix III for Turkey Point 6 &
	7 Site Selection carrying charges in this filing. Included in these schedules is
	the impact of the 2009 T Schedule true-up amounts as reflected in FPL's
	March 1, 2010 NFR filing. As contemplated by the Nuclear Cost Recovery
	Rule, these AE schedules provide the basis for determining the reasonableness
	of FPL's 2010 Actual/Estimated costs. In their testimony, FPL Witness Jones
	for the Uprate Project and FPL Witness Scroggs for the Turkey Point 6 & 7
	Project provide the reasons why these Actual/Estimated costs are reasonable.

- Q. Does the Nuclear Cost Recovery Rule describe the annual filing requirements that a utility is to make for the projected year expenditures for Commission review and approval?
- 14 A. Yes. The Nuclear Cost Recovery Rule states:

- "1. Each year, a utility shall submit, for Commission review and approval, as part of its Capacity Cost Recovery Clause filings: ...
 - c. Projected Costs for Subsequent Years. By May 1, a utility shall submit, for Commission review and approval, its Projected pre-construction expenditures for the subsequent year and a description of the pre-construction work projected to be performed during such year; or, once construction begins, its Projected construction expenditures for the subsequent year and a description of the construction work projected to be performed during such year."

1	Q.	Is FPL complying with these requirements with respect to its 201
2		Projected Uprate Project and Turkey Point 6 & 7 Project costs?

A. FPL has included the Projected (P) Schedules in Exhibit TOJ-14, 3 Yes. Appendix I for the Uprate Project, Exhibit SDS-9, Appendix II for Turkey Point 6 & 7 Preconstruction costs and Exhibit SDS 10, Appendix III for 5 6 Turkey Point 6 & 7 Site Selection carrying charges in this filing. 7 contemplated by the Nuclear Cost Recovery Rule, these P schedules provide 8 the basis for determining the reasonableness of FPL's 2011 Projections. Any (over)/under recovery of 2009 actual costs also flow through these schedules. 10 as shown in Exhibit WP-5, and 2010 Actual/Estimated costs, as shown in Exhibit WP-5, compared to costs that FPL previously projected. In their 11 12 testimony, FPL Witness Jones for the Uprate Project and FPL Witness Scroggs for the Turkey Point 6 & 7 Project, provide the reasons why the 2011 13 Projected costs are reasonable. 14

Q. Please explain the costs that FPL is requesting to include for recovery effective January 1, 2011.

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A. The total amount FPL is requesting to recover in 2011 is \$28,754,660.

\$31,288,445. This amount reflects the true-up of 2009 Actual costs as filed on March 1, 2010 of (\$14,623,840) (\$14,619,975), the true-up of 2010 Actual/Estimated costs of (\$67,433,574) (\$66,890,360), and the recovery of 2011 Projected costs of \$110,812,074 \$112,798,780 presented in this May 3, 2010 filing as shown on Exhibit WP-5.

1	Q.	How is FPL providing an update to the original Uprate Project and
2		Turkey Point Unit 6 & 7 Project costs, respectively?

A. FPL has included the True up to Original (TOR) Schedules in Exhibit TOJ-14, Appendix I for the Uprate Project, Exhibit SDS-9, Appendix II for Turkey Point 6 & 7 Preconstruction costs and Exhibit SDS-10, Appendix III for Turkey Point 6 & 7 Site Selection carrying charges in this filing. The TOR schedules follow the format of the T, AE, and P schedules but also detail the actual to date project costs and projected total retail revenue requirements for the duration of the project based on the best available information at the time of filing.

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- Schedule TOR-1 Reflects the jurisdictional amounts used to calculate the final true-up, estimated true-up, projection, deferrals, and recovery of deferrals for each project included in the Nuclear Cost Recovery Clause (NCRC). The sum of the amounts should be the total amount requested for recovery in the projected period through the NCRC.
- Schedule TOR-2 Reports the budgeted and actual costs as compared to 17 18
 - the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary.
- Schedule TOR-3 Provides a summary of the actual to date and projected 20 total amounts for the project.

1	•	Schedule TOR-4 - Provides the Annual Construction O&M expenditures								
2		by function as reported for all historical years, for the current year, and for								
3		the projected year.								
4	•	Schedule TOR-6 - Provides the actual to date and projected annual								

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- Schedule TOR-6 Provides the actual to date and projected annual expenditures by major tasks performed within Site Selection, Pre-Construction, and Construction for the project.
- Schedule TOR-6a Provides a description of the major tasks performed within the Site Selection, Pre-construction, and Construction category for the years filed.
 - Schedule TOR-7 reflects initial project milestones in terms of costs,
 budget levels, initiation dates, and completion dates as well as all revised milestones and reasons for each revision.

Q. Does the Nuclear Cost Recovery Rule address FPL's annual feasibility analysis?

- Yes. The annual feasibility analyses are presented to satisfy the requirements of Subsection 5(c)5 of the Florida Administrative Code Rule 25-6.0423, Nuclear Power Plant Cost Recovery, which states "By May 1 of each year, along with the filings required by this paragraph, a utility shall submit for Commission review and approval a detailed analysis of the long-term feasibility of completing the power plant."
- Q. Is there any other guidance as to what should be included in this feasibility analysis?

1	A.	Yes. The Commission determined in Docket No. 080009-EI in Order No.
2		PSC-08-0237-FOF-EI that, "FPL shall provide a long-term feasibility analysis
3		as part of its annual cost recovery process which, in this case, shall also
4		include updated fuel forecasts, environmental forecasts, break-even costs, and
5		capital cost estimates. In addition, FPL should account for sunk costs.
6		Providing this information on an annual basis will allow us to monitor the
7		feasibility regarding the continued construction of Turkey Point 6 and 7."
8	Q.	Is FPL complying with these requirements as noted in the Rule and
^		Ondon No. DCC 09 0227 EQE E19

- Order No. PSC-08-0237-FOF-E1?
- Α. Yes. As described in FPL Witness Sim's testimony, FPL is providing its 10 annual feasibility analysis, the assumptions used and the results of the 11 12 analysis. Witness Sim also addresses in his testimony the items mentioned 13 above from Order No. PSC-08-0237-FOF-EI.
- Q. What are the sunk costs that FPL is accounting for in the feasibility 14 analysis? 15
- For the Uprate Project, FPL is excluding a total of approximately \$346 million 16 A. of sunk costs as of December 31, 2009. For Turkey Point 6&7, FPL is 17 excluding a total of approximately \$99 million of sunk costs as of December 18 31, 2009. As explained in Witnesses Reed's testimony, sunk costs should not 19 impact the decision as to whether a project is still feasible; that is, the "to-go" 20 costs are the total cost of the project less those costs which have already been 21 incurred. Accordingly, the sunk costs have been excluded from the feasibility 22 analysis. 23

UPRATES

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What are FPL's 2010 Actual/Estimated Uprate Project expenditures compared to costs previously projected?

A. As presented in FPL Witness Jones' testimony and shown on Exhibit TOJ-14, Appendix I, Schedule AE-6, FPL's Actual/Estimated Uprate generation and transmission expenditures for the period January through December 2010 are \$318,166,769, total company. Schedule AE-6 of Appendix I deducts the portion of this total for which the St. Lucie Unit 2 participants are responsible and then applies the retail jurisdictional factor to the remainder. This results in jurisdictional, net of participants Uprate generation and transmission expenditures of \$302,009,710.

For actuals, further adjustments are made to present the expenditures on a cash basis (i.e., excluding accruals and pension and welfare benefit credits) for the calculation of carrying charges. These adjustments are necessary in order to comply with the Commission's current practice regarding AFUDC accruals. Since the estimated costs are on a cash basis, it is not necessary to project any non-cash accruals for the remainder of the year. After making these additional adjustments for calculating carrying charges, the jurisdictional, net of participants 2010 Actual/Estimated Uprate Project expenditures are \$305,809,823, as noted on AE-6. FPL's previously Projected 2010 Uprate Project expenditures as filed in Docket No. 090009-EI as noted

1	on P-6	were	\$391,614,248,	(\$376,703,895	on	a	jurisdictional,	net	of
2	participa	nts bas	is).						

- What are FPL's 2010 Actual/Estimated Uprate Project carrying charges,
 recoverable O&M, and base rate revenue requirements for plant placed
 into service in 2010 compared to costs previously projected and any
 resulting (over)/under recoveries of costs?
- 7 A. FPL's 2010 Actual/Estimated Uprate Project carrying charges, recoverable O&M, and base rate revenue requirements for plant placed into service in 8 2010 are \$46,510,726 \$47,053,850. FPL's previously projected costs were 9 10 \$59,620,247, resulting in an overrecovery of (\$13,109,520) (\$12,566,397), which will reduce the CCRC charge paid by customers when the CCRC is 11 reset in 2011. The details of these jurisdictional costs (carrying charges, 12 recoverable O&M and base rate revenue requirements) are summarized on 13 Exhibit WP-5. 14
- Q. Where can the calculation of FPL's Uprate Project 2010
 Actual/Estimated carrying charges be found?
- The calculation of the Uprate Project 2010 Actual/Estimated carrying charges of \$42,352,262 \$42,352,323 are shown on Exhibit TOJ-14, Appendix I, Schedules AE-3 and AE-3A. FPL's previously projected 2010 Uprate carrying charges of \$41,594,586 were filed in Docket No. 090009-EI. As a result of the Actual/Estimated True-up of 2010 carrying charges in this May 3, 2010 filing, there is an underrecovery of \$757,675 \$757,736 in 2010.

1	Q.	Where can	FPL's	Uprate	Project	2010	Actual/Estimated	recoverable
2		O&M costs	he foun	d?				

- A. Exhibit TOJ-14, Appendix I, Schedule AE-4, in this filing shows there is \$3,210,753 (\$3,139,397 **\$3,140,969** jurisdictional, net of participants) of recoverable O&M. FPL previously projected 2010 recoverable O&M on Schedule P-4 in Docket No. 090009-EI, in the amount of \$2,209,376 (\$2,147,983 jurisdictional, net of participants). As a result of the Actual/Estimated True-up of 2010 Uprate Project recoverable O&M, there is an underrecovery of \$991,413 \$992,986 in 2010. As explained in Schedule AE-4, over/under recoveries of recoverable O&M are reflected in the CCRC ealculation and incur carrying charges at the commercial paper rate.
 - Q. Where can the calculations of the base rate revenue requirements for plant being placed into service in 2010 for the Uprate Project be found?

A. Exhibit WP-6 presents the calculations of the \$1,481,719 \$2,018,321 of 2010 Uprate Project Actual/Estimated base rate revenue requirements for plant going into service in 2010. FPL previously projected base rate revenue requirements in the amount of \$15,877,677 as filed in Docket No. 090009-EI. As a result of the Actual/Estimated True-up of 2010 Uprate Project base rate revenue requirements, there is a net true-up amount of (\$14,858,609) (\$14,317,118) in 2010 which includes carrying charges on the overrecovery of (\$462,651) (\$457,762). This is further explained by Exhibit TOJ-14, Appendix C.

1	Q.	What is the 2010 amount FPL is requesting to true-up for the Uprate
2		Project?

- A. FPL is requesting to true-up Uprate project costs by (\$13,109,520)

 (\$12,566,397), representing a true-up of carrying charges of \$757,675

 \$757,736, recoverable O&M of \$991,413 \$992,986, and base rate revenue requirements of (\$14,858,609) (\$14,317,118). The (\$13,109,520)

 (\$12,566,397) will reduce the CCRC charge paid by customers when the CCRC is reset in 2011.
- Q. What are FPL's Projected Uprate Project expenditures for the period
 January through December 2011?
- A. As presented in FPL Witness Jones' testimony and provided on Exhibit TOJ-11 14, Appendix I, Schedule P-6, FPL's Projected Uprate generation and 12 transmission expenditures for the period January through December 2011 are 13 14 \$547,756,895, total company. Schedule P-6 of Appendix I deducts the portion of this total for which the St. Lucie Unit 2 participants are responsible 15 and then applies the retail jurisdictional factor to the remainder. Since FPL's 16 projections are on a cash basis, it is not necessary to project any non-cash 17 18 accruals. After making the above two adjustments, the jurisdictional, net of participants, 2011 Projected Uprate Project expenditures are \$521,701,593. 19
- Q. What are FPL's 2011 Projected Uprate Project carrying charges, recoverable O&M, and base rate revenue requirements for plant placed into service in 2011?

1	A.	FPL's 2011 Projected Uprate Project carrying charges, recoverable O&M, and
2		base rate revenue requirements for plant placed into service in 2011, are
3		\$79,330,675 \$81,317,333. The jurisdictional, net of participants costs
4		(carrying charges, recoverable O&M, and base rate revenue requirements) are
5		shown on Exhibit WP-5.
6	Q.	Where can the calculation of FPL's Uprate Project 2011 Projected
7		carrying charges be found?
8	A.	The calculation of the Uprate Project 2011 carrying charges of \$49,101,231
9		\$49,129,740 are shown on Exhibit TOJ-14, Appendix I, Schedules P-3 and P-
10		3A.
11	Q.	Where can FPL's Uprate Project 2011 Projected recoverable O&M costs
12		be found?
13	A.	Exhibit TOJ-14, Appendix I, Schedule P-4, in this filing shows there is
14		\$4,161,728 (\$3,916,249 \$3,917,202 , jurisdictional, net of participants) of
15		projected recoverable O&M. As explained in Schedule P-4, over/under
16		recoveries of recoverable O&M are reflected in the CCRC calculation and
17		incur carrying charges at the commercial paper rate.
18	Q.	Where can the calculations of the base rate revenue requirements for
19		plant being placed into service in 2011 for the Uprate Project be found?
20	A.	Exhibit WP-6 presents the calculations of the \$26,313,195 \$28,270,391 of
21		projected base rate revenue requirements for plant going into service in 2011.
22	0.	What is the amount FPL is requesting to recover in 2011 for the Uprate

Project?

1 A. The costs, carrying charges, and base rate revenue requirements FPL is
2 requesting to recover in 2011 for the Uprate Project is \$62,246,419
3 \$64,779,238. This amount consists of the 2011 Projected Uprate costs to be
4 recovered of \$79,330,675 \$81,317,333, the true-up of 2009 Actual Uprate
5 Project costs of (\$3,974,736) (\$3,971,698) described in my March 1, 2010
6 testimony, and the true-up of 2010 Actual/Estimated Uprate Project costs of
7 (\$13,109,520) (\$12,566,397) as shown on Exhibit WP-5.

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For the reasons stated in FPL Witness Jones' testimony, FPL respectfully requests that the Commission approve FPL's 2010 Actual/Estimated and 2011 Projected Uprate expenditures as reasonable. FPL also requests the Commission approve the Uprate Project costs of \$62,246,419 \$64,779,238 described in my testimony for recovery in FPL's 2011 CCRC charge.

14 Q. How is FPL treating O&M for NCRC purposes?

- 15 A. Prior to 2010, FPL deferred recoverable O&M as a regulatory asset.

 16 Beginning January 1, 2010, FPL began expensing recovering the prior

 17 amount deferred and current month actual projected O&M incurred through

 18 the CCRC. Any resulting (over)/under recovery will remain in the CCRC and

 19 incur interest at the commercial paper rate (as required in Order No. PSC-09
 20 0783-FOF-EI).
- Q. Please describe the transfers to plant in-service for the Uprate Project in 22 2010.

As shown on Exhibit WP-6, in 2010 FPL will transfer to plant in service plant related to an outage at Turkey Point Unit 3, the turbine gantry crane at St. Lucie Unit 1, the turbine gantry crane at Turkey Point, and transmission assets. The total company plant to be placed into service in 2010 is \$139,345,988 (\$137,479,791 jurisdictional, net of participants). The details of the plant to be placed into service and the work expected to be performed are explained in witness Jones' testimony and exhibits. As described in Order No. PSC-08-0749-FOF-EI in Docket No. 080009-EI, FPL "shall be allowed to recover through the NCRC associated revenue requirements for a phase or portion of a system placed into commercial service during a projected recovery period. The revenue requirement shall be removed from the NCRC at the end of the period. Any difference in recoverable costs due to timing (projected versus actual placement in service) shall be reconciled through the true-up provision". Until the plant goes into service, FPL will continue to recover the carrying charges on the construction costs. Effective in the month each transfer to plant in-service is made, FPL will transfer the related costs from CWIP to plant in-service and the carrying charges will cease. Subsequent to the month the plant is placed into service, inclusion of the 2010 base rate revenue requirements related to the plant going into service is included for recovery through the NCRC. Included in the base rate revenue requirement impact is any non-incremental labor related to the Uprate Project. Non-incremental labor is due to the fact that the labor was included in base While FPL is not requesting recovery of carrying charges on this

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amount through the NCRC, these capital costs should be included in our base rate calculation. As shown in Exhibit WP-6, the total base rate revenue requirements related to plant going into service for the Uprate Projects in 2010 is \$1,481,719—\$2,018,321. Base rate recovery of the annualized revenue requirements subsequent to the year the plant is placed into service will be requested in a separate petition outside of the NCRC as required by the Nuclear Cost Recovery Rule.

Q. Please describe the transfers to plant in-service for the Uprate Project in 2011.

A.

As shown on Exhibit WP-6, in 2011 FPL will transfer to plant in service plant related to outages for St. Lucie Units 1 and 2, an outage at Turkey Point Unit 4, simulator modifications for Turkey Point, and transmission assets. The total company plant to be placed into service in 2011 is \$701,683,862 (\$667,295,960 jurisdictional, net of participants). The details of the plant to be placed into service and the work expected to be performed are explained in Witness Jones' testimony and exhibits. As shown in Exhibit WP-6, the total base rate revenue requirements related to plant going into service for the Uprate Projects in 2011 is \$26,313,195-\$28,270,391. Included in the base rate revenue requirement impact is any non-incremental labor related to the Uprate Project. Non-incremental labor is due to the fact that the labor was included in base rates. While FPL is not requesting recovery of carrying charges on this amount through the Clause, these capital costs should be included in our base rate calculation. The total amount of the base rate

1		revenue requirements for the true-up of 2009 and 2010, and for 2011													
2		projections are shown on Exhibit WP-5.													
3 4		COST RECOVERY FOR TURKEY POINT 6 & 7													
5															
6		Turkey Point 6 & 7 Preconstruction costs													
7															
8	Q.	What are FPL's 2010 Actual/Estimated Turkey Point 6 & 7													
9		Preconstruction expenditures compared to costs previously projected and													
10		any resulting (over)/under recoveries of costs?													
11	A.	FPL's Actual/Estimated Turkey Point 6 & 7 Preconstruction expenditures for													
12		the period January through December 2010 are \$42,629,655 (\$42,125,853 on													
13		a jurisdictional basis) as presented in FPL Witness Scroggs' testimony and													
14		provided on SDS-9, Appendix II, Schedule AE-6.													
15															
16		FPL's previously projected 2010 jurisdictional Preconstruction expenditures													
17		were \$90,654,124 as filed in Docket No. 090009-EI. As a result of the													
18		Actual/Estimated True-up of 2010, as filed in this May 3, 2010 filing, there is													
19		an overrecovery of Preconstruction costs of (\$48,528,272) in 2010 which will													
20		reduce the CCRC charge paid by customers when the CCRC is reset in 2011.													
21	Q.	What are FPL's 2010 Actual/Estimated Turkey Point 6 & 7													
22		Preconstruction carrying charges compared to carrying charges													

previously projected and any resulting (over)/under recoveries of costs?

1	A.	FPL's 2010 Actual/Estimated Turkey Point 6 & 7 Preconstruction carrying
2		charges as filed in this docket are (\$4,734,838) (\$4,734,785). FPL's
3		previously projected carrying costs were \$973,735, resulting in an
4		overrecovery of (\$5,708,573) (\$5,708,520), as shown on Exhibit WP-5. This
5		amount will reduce the CCRC charge paid by customers when the CCRC is
6		reset in 2011. The calculations of the carrying charges can be found in
7		Exhibit SDS-9, Appendix II, Schedules AE-2 and AE-3A.
8	Q.	What is the amount FPL is requesting to true-up in 2010 for Turkey
9		Point 6 & 7 Preconstruction Costs?
10	A.	FPL is requesting to true-up 2010 Preconstruction Costs by (\$54,236,845)
11		(\$54,236,792), representing an overrecovery of Preconstruction costs of
12		(\$48,528,272), and carrying charges of (\$5,708,573) (\$5,708,520). This
13		amount will reduce the CCRC charge paid by customers when the CCRC is
14		reset in 2011.
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16		For reasons stated in FPL Witness Scroggs' testimony, FPL respectfully
17		requests that the Commission approve FPL's 2010 Actual/Estimated
18		Preconstruction costs as reasonable and the true-up of costs and related
19		carrying charges to be included for recovery in FPL's 2011 revenue
20		requirements request as shown on Exhibit WP-5.
21	Q.	What are FPL's 2011 Projected Turkey Point 6 & 7 Preconstruction

expenditures?

1	A.	FPL's 2011 Projected Turkey Point 6 & 7 Preconstruction expenditures are
2		\$29,469,475 (\$29,121,201 on a jurisdictional basis) as presented in FPL
3		Witness Scroggs' testimony and provided in Exhibit SDS-9, Appendix II,
4		Schedule P-6.
5	Q.	What are FPL's 2011 Projected Turkey Point 6 & 7 Preconstruction
6		carrying charges?
7	A.	FPL's 2011 Projected Turkey Point 6 & 7 Preconstruction carrying charges
8		are \$2,189,166 \$2,189,194, as shown on Exhibit SDS-9, Appendix II,
9		Schedules P-2 and P-3A.
10	Q.	What is FPL's 2011 Projected Turkey Point 6 & 7 Preconstruction costs
11		and carrying charges FPL is requesting to recover?
12	A.	FPL's 2011 Projected Turkey Point 6 & 7 Preconstruction costs and carrying
13		charges FPL is requesting to recover is \$31,310,367 \$31,310,395 as shown on
14		Exhibit WP-5.
15	Q.	What is the amount FPL is requesting to include in FPL's 2011 NCRC
16		recovery request for the Turkey Point 6 & 7 Preconstruction costs?
17	A.	FPL is requesting to include a true-up amount of (\$33,475,461) (\$33,474,898)
18		in 2011 for Turkey Point 6 & 7 Preconstruction costs which will reduce the
19		CCRC paid by customers when the CCRC is reset in 2011.
20		
21		This amount consists of the 2011 Projected Turkey Point 6 & 7
22		Preconstruction costs to be recovered of \$31,310,367 \$31,310,395, the true-
23		up of 2009 Actual Turkey Point 6 & 7 Preconstruction costs of (\$10,548,983)

1		(\$10,548,501), described in my March 1, 2010 testimony, and the true-up of
2		2010 Actual/Estimated Turkey Point 6 & 7 Preconstruction costs of
3		(\$54,236,845) (\$54,236,792), as shown on Exhibit WP-5.
4		
5		For the reasons stated in FPL Witness Scroggs' testimony, FPL respectfully
6		requests the Commission approve as reasonable FPL's Actual/Estimated 2010
7		and 2011 Projected Turkey Point 6 & 7 expenditures as shown on AE-6 and
8		P-6 of this filing.
9		
10		Turkey Point 6 & 7 Site Selection costs
11		
12	Q.	What are FPL's 2010 Actual/Estimated Turkey Point 6 & 7 Site Selection
12 13	Q.	What are FPL's 2010 Actual/Estimated Turkey Point 6 & 7 Site Selection expenditures compared to costs previously projected?
	Q. A.	·
13		expenditures compared to costs previously projected?
13 14		expenditures compared to costs previously projected? FPL's Turkey Point 6 & 7 Site Selection expenditures ceased with the filing
13 14 15		expenditures compared to costs previously projected? FPL's Turkey Point 6 & 7 Site Selection expenditures ceased with the filing of our need petition on October 16, 2007. All Site Selection expenditures
13 14 15 16		expenditures compared to costs previously projected? FPL's Turkey Point 6 & 7 Site Selection expenditures ceased with the filing of our need petition on October 16, 2007. All Site Selection expenditures were determined prudent by this Commission as of Order No. PSC-09-0783-
13 14 15 16 17		expenditures compared to costs previously projected? FPL's Turkey Point 6 & 7 Site Selection expenditures ceased with the filing of our need petition on October 16, 2007. All Site Selection expenditures were determined prudent by this Commission as of Order No. PSC-09-0783-FOF-EI and all recoveries of costs with resulting true-ups have been reflected
13 14 15 16 17 18	A.	expenditures compared to costs previously projected? FPL's Turkey Point 6 & 7 Site Selection expenditures ceased with the filing of our need petition on October 16, 2007. All Site Selection expenditures were determined prudent by this Commission as of Order No. PSC-09-0783-FOF-EI and all recoveries of costs with resulting true-ups have been reflected in nuclear cost recovery filings.
13 14 15 16 17 18	A.	expenditures compared to costs previously projected? FPL's Turkey Point 6 & 7 Site Selection expenditures ceased with the filing of our need petition on October 16, 2007. All Site Selection expenditures were determined prudent by this Commission as of Order No. PSC-09-0783-FOF-EI and all recoveries of costs with resulting true-ups have been reflected in nuclear cost recovery filings. Is FPL filing any NFRs related to Turkey Point 6 & 7 Project Site

- created by the recovery of Site Selection costs and the payment of income taxes before a deduction for the costs is allowed for income tax purposes.
- Q. What are FPL's 2010 Turkey Point 6 & 7 Project Site Selection

 Actual/Estimated carrying charges compared to carrying charges

 previously projected and any resulting (over)/under recoveries of costs?
- 6 A. FPL's 2010 Actual/Estimated Turkey Point 6 & 7 Site Selection carrying
 7 charges as filed in this docket are \$145,927 \$145,965 as shown in Exhibit
 8 SDS-10, Appendix III, Schedules AE-2 and AE-3A.

FPL is currently collecting \$233,136 in Site Selection carrying charges, as filed in Docket No. 090009-EI, through the CCRC in 2010 resulting in an overrecovery amount of (\$87,209) (\$87,171) which will reduce the CCRC charge paid by customer when the CCRC is reset in 2011.

- Q. What are FPL's 2011 Projected Turkey Point 6 & 7 Project Site Selection carrying charges?
- 16 A. FPL's 2011 Projected Turkey Point 6 & 7 Project Site Selection carrying
 17 charges are \$171,032 \$171,052 as reflected on Witness Scroggs' Exhibit
 18 SDS-10, Appendix III, Schedules P-2 and P-3A.
- Q. What is the amount FPL is requesting to include in FPL's 2011 NCRC recovery request for the Turkey Point 6 & 7 Site Selection carrying charges?
- A. FPL is requesting to include a true-up amount of (\$16,297) (\$15,895) in 2011 for Turkey Point 6 & 7 Site Selection carrying charges. This amount consists

of the 2011 Projected Turkey Point 6 & 7 Site Selection carrying charges of \$171,032 \$171,052, the true-up of 2009 Turkey Point 6 & 7 Site Selection carrying charges of (\$100,120) (\$99,776) as described in my March 1, 2010 testimony, and the true-up of 2010 Actual/Estimated Turkey Point 6 & 7 Site Selection carrying charges of (\$87,209) (\$87,171) as shown on Exhibit WP-5.

ACCOUNTING CONTROLS

A.

- Q. Please describe the accounting controls that provide you reasonable assurance that the costs included in the filing are correct.
 - FPL has a robust system of corporate accounting controls. The Company relies on its comprehensive corporate and overlapping business unit controls for recording and reporting transactions associated with any of its capital projects including the Uprate Project and Turkey Point 6 & 7 Project. The system is described in detail in the March 1, 2010 testimony filed by me in this docket. Highlights of the Company's comprehensive and overlapping controls include:
 - FPL's Accounting Polices and Procedures;
 - Financial systems and related controls including FPL's general ledger and construction asset tracking system (CATS);
 - FPL's annual budgeting and planning process;
 - Reporting and monitoring of plan costs to actual costs incurred; and
- Business Unit specific controls and processes.

- These accounting controls and project controls are further discussed in the testimony of FPL Witnesses Jones and Scroggs.
- Q. Are these controls documented, assessed and audited and/or tested on an
 ongoing basis?

A.

- Yes. The FPL corporate accounting policies and procedures are documented and published on the Company's internal website, INFPL. Included in the Company's internal website are the corporate procedures regarding cash disbursements, accounts payable, contract administration, and financial closing schedules, which provide the business units guidance as to the processing and recording of transactions. The business units then build their more specific procedures around these corporate procedures. FPL's internal audit department continues to audit the Uprate and Turkey Point 6 & 7 Projects, and Witness Reed from Concentric provides testimony regarding his Company's review of FPL's system of internal controls. The FPSC staff also is continuing its audits. Additionally, by virtue of the schedules themselves, a high level of transparency allows all parties to review and determine the prudence and reasonableness of our filing. On pages 17 32 of the March 1, 2010 testimony filed by me in this docket, is a more detailed discussion of these interrelated controls.
- Q. How does FPL ensure only incremental payroll is charged to the projects?
- 22 A. The Company has issued specific guidelines for charging labor costs to the 23 project work orders. These guidelines emphasize the need for particular care

in charging only incremental labor to the project work orders included for nuclear cost recovery and ensuring consistent application of the Company's capitalization policy. These guidelines describe the process for the exclusion of non-incremental labor from current NCRC recovery while providing full capitalization of all appropriate labor costs through the implementation of separate project capital work orders that will be included in future base rate recoveries.

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8 Q. Did FPL's recent base rate case affect the process for determining 9 incremental payroll?

- 10 A. Yes. In FPL's rate case in Docket No. 080677-EI, FPL excluded all labor costs projected to be incurred for the projects from base rate revenue 11 12 requirements through Commission and company adjustments for 2010. In 2010, all dedicated and support employees working on the projects will charge 13 14 their time to the Nuclear Cost Recoverable incremental work orders. Actual 15 costs charged to the NCRC, O&M or capital in 2010 will be used to set the baseline for determining whether future labor costs are incremental effective 16 January 1, 2011, using the previously issued guidelines. 17
- Q. Are there any changes to existing controls or additional controls implemented and relied upon for these projects and the related reporting?
- 21 A. Yes. There was a revision to EPU Project Invoice Process Instruction (EPPI-22 230) revising invoice approvers for certain dollar limits. Secondly, the 23 Nuclear Business Operations Manager as described in my March 1, 2010

testimony was subsequently promoted to another position within the Company. The Nuclear Division Controller hired an internal candidate with substantial FPL experience in the regulatory and financial areas to fill the position and both the exiting and incoming Managers will work closely to ensure a seamless transition of responsibilities. Lastly, as discussed in more detail in my March 1, 2010 testimony, with the ramping up of transmission related costs in 2010, FPL is utilizing additional transmission business unit accounting controls.

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10 SUMMARY

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Q. What is the total jurisdictional amount to be included in establishing
FPL's 2011 Capacity Cost Recovery Clause factor?

A. FPL is requesting recovery of \$28,754,660 \$31,288,445 over a 12 month 14 period in 2011 as detailed in the 2009 T-Schedules filed on March 1, 2010, the 15 2010 AE Schedules and the 2011 P Schedules filed on May 3, 2010 in this 16 Docket No. 100009-EI. These schedules are included in Exhibit TOJ-14, 17 Appendix I for the Uprate Project, Exhibit SDS-9, Appendix II for Turkey 18 Point 6 & 7 Preconstruction costs and in Exhibit SDS-10, Appendix III for 19 Turkey Point 6 & 7 Site Selection costs. A summary of these items is 20 included in Exhibit WP-5. 21

- 22 Q. Does this conclude your testimony?
- 23 A. Yes.

Docket No. 100009-EI Costs Presented in Docket No. 100009-EI Exhibit WP-5, Page 1 of 1

Exhibit WP-5 is superseded by Exhibit WP-7.

Florida Power & Light Company 2010 & 2011 Base Rate Revenue Requirement To be recovered through the NCRC St. Lucie & Turkey Polint Uprate Project Revised Exhibit WP-8

		2010																
		2010				2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	2010	
Detail	In-Service Date	Total Company Incremental Plant In- Service (Exhibit TOJ- 14, Appendix I A/E 2010, Appendix A)	In-Service	Incremental & Non-	Plant In-Service - Includes Non- Incremental Costs (Jurisdictional, Net of Participants)	January	February	March	April	May	June	hib	August					
ct 2010 - Turb Gantry Crane - St. Lucie Unit	Oct-10	\$5,814,841	\$5,746,121	\$5,814,841	\$5,746,121			111011011	гарти	way	Julie	July	August	September	October	November	December	
November 2010 - Turkey Point Unit 3 (f)	Nov-10	\$130,496,310													\$28,337	\$56,628	\$56,537	
Navember 2010 - Transmission	Nov-10	\$197,292	\$174,991	\$197,292	\$129,307,294											\$621,371	\$1,241,853	
December 2010 - Transmission	Dec-10	\$1,970,271			\$174,991											\$921	\$1,840	
ember 2010 - Turb Gantry Crane - Turkey Po			\$1,747,567		\$1,747,567												\$8,350	
on bot 2010 1 to b Cantry Craile - Turkey Pr		\$509,844	\$503,818		\$503,818												\$2,485	
	Total	\$138,988,557			\$137,479,791													
		Base Rat	e Revenue Requirer	ment 2010		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,337	\$678,920	\$1,311,065	1
								2011										
		2011				2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011		-
		Total Company Incremental Plant In-	Incremental Plant	Total Company	Plant In-Service - Includes Non-						2011	2011	2011	2011	2011	2011	2011	
		Service (Exhibit TOJ- 14, Appendix I P 2011,	In-Service	Incremental & Non-	Incremental Costs													
Detail	In-Service Date	Appendix A)	of Participants)	In-Service	Participants)	January	February	March	April	May	June	July	August	September	October	November	December	
March 2011 - St. Lucie Unit 2 (f)	Mar-11	\$175,195,093	\$147,130,349	\$175,638,972	\$147,504,788			\$726,361	\$1,451,570	\$1,449,265	\$1,446,959	\$1,444,654	\$1,442,348	\$1,440,043	\$1,437,738	\$1,435,432	\$1,433,127	
March 2011 - Transmission	Mar-11	\$364,091	\$322,937	\$364,091	\$322,937			\$1,619	\$3,236	\$3,230	\$3,225	\$3,219	\$3,214	\$3,208	\$3,203	\$3,197	\$3,192	
May 2011 - Turkey Point Unit 4 (f)	May-11	\$181,239,420	\$179,097,509	\$181,695,752	\$179,548,448					\$861,605	\$1,721,985	\$1,719,536	\$1,717,086	\$1,714,636	\$1,712,186	\$1,709,736	\$1,707,286	
December 2011 - St. Lucie Unit 1 (f)	Dec-11	\$340,679,260	\$336,653,068	\$341,485.047	\$337,449,332												\$1,656,725	
December 2011 - Simulator - Turkey Point	Dec-11	\$2,500,000	\$2,470,455	\$2,500,000	\$2,470,455												\$11,568	
	Total	\$699,977,865	\$665,674,319	\$701,683,862	\$667,295,960													
		Base Rate	e Revenue Requiren	nent 2011		\$0	\$0	\$727,981	\$1,454,806	\$2,314,100	\$3,172,170	\$3,167,409	\$3,162,648	\$3,157,887	\$3,153,127	\$3,148,366	\$4,811,898	
												40,101,400	40,102,040	90,107,007	93,103,121	93,140,360	34,811,090	-
. N	otes: (a) Base rate revenue r	requirements to be recov	ered through the NC	CRC are those related	to plant going into cor	nmercial servir	e durino a pro	ierted period										
	(b) The Cost Rates use	d to calculate the base of d in the December 2009	ate revenue requirer	ments are based on I	PL's December 2009	Earnings Surve	illance Report	filed with the EDS	C. The Return on									
	adjusted the return	on equity as reported in t	the December 2009	Earnings Surveilland	e Report to the 10% R	DE rate approv	red in the orde	r. s rate case Dkt (380677-EI, FPL									
		reflect new rates as orde eing placed in to service			and subtilia													
	(e) In-service dates utili	ze a haif month conventi		ness somes (estimon)	dire exilibits.													
	(f) Includes non-increm	nental costs.																
Errata No	(9) See Exhibit WP-6 fo	or errata. Supporting doc	umentation pages 2	- 11, used the avera	ge plant in service bala	nce as a starti	ng point instea	ed of the plant in se	ervice balance.									
	Average net plant in	service was then calculated as a sequent months. See ea	ated resulting in an a	average of the average	ge in calculating the firs	t month's retur	n. This then in	pacted the averag	e calculation and									
	Total Base Revenue	Requirement Impact	2010	2011														
	Errata - Base Rate	Revenue Requirement Revenue Requirement		\$28,270,391 \$26,313,195														
			\$536,602	\$1,957,196														

October 2010 - Turbine Gantry Crane Modifications - St Lucie Unit 1

Work Order #	Plant Account	Detail		Incremental Plant			Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount		
		5000		moremental Flam			(Attrical)		Return (Annual)	Total Co. In-Service	Reconciliation to AE-3		
06992-070-0915-00		Structures & Im	provements				1.80%		9.44%	Total Co. In-Service	\$5,814,841 0.98818187		
	322	Reactor Plant					2.00%		0.3470		\$5.746.121		
	323	Turbogenera		\$5,814,841			2.40%			Adjustments	(\$20)		
In-Service Date	324	Accessory Electr					1.80%			100	0.98818187		
Oct-10	325 353.1	Miscellaneous					1.80%				(\$20)		
	353.1	Station Equipment - St	ep up Transformer: Company In-Service	\$5.814.841			2.90%			AE-3 Transfer to Plan	\$5,746,141		
	Original = \$2,907,421	Total	Company In-Service	35,814,841 0.98818187									
	See Footnote (a)	Jurisdictional Pla	ant In-Service	\$5,746,121									
	The state of the s	DOTTO OTOTO THE P TO	ant mi-del vide	40,140,121									
		2010	2010	2010	2011	2011	2011	2011	2011	2011	2011	2011	2011
Account	Detail	October	November	December	January	February	March	April	May	June	July	August	September
		-					Service of Control	To the state of the				riogous	Coptember
32	23 Plant in Service Jurisdictional Factor	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814,841	\$5,814.
	Jurisdictional Plant	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818
2.40	% Depr Rate (monthly)	\$5,746,121 0.0020	\$5,746,121 0.0020	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746,121	\$5,746.
2.40	Depreciation	\$5.746	\$11,492	0.0020 \$11,492	0.0020 \$11,492	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.00
	Accumulated Depreciation	\$5,746	\$17,238	\$28.731	\$11,492	\$11,492 \$51,715	\$11,492 \$63,207	\$11,492 \$74,700	\$11,492	\$11,492	\$11,492	\$11,492	\$11,4
	Net Plant in Service	\$5,740,375	\$5,728,883	\$5,717.390	\$5,705,898	\$5,694,406	\$5,682,914	\$74,700 \$5,671,421	\$86,192	\$97,684	\$109,176	\$120,669	\$132,1
	Average Plant	\$2,870,187	\$5,734,629	\$5,723,136	\$5,711,644	\$5,700,152	\$5,688,660	\$5,677,167	\$5,659,929 \$5,665,675	\$5,648,437 \$5,654,183	\$5,636,945	\$5,625,452	\$5,613,9
9.44	% Return	\$22,590	\$45,136	\$45,045	\$44,955	\$44,864	\$44,774	\$44.683	\$44,593	\$5,654,163	\$5,642,691 \$44,412	\$5,631,198 \$44,322	\$5,619,7
	Collins III physical and the Collins III and t				****	411,001	044,774	944,000	444,053	\$44,502	\$44,412	\$44,322	\$44,2
Monthly Jurisdiction	al Revenue Requirement - Errata (a)	\$28,337	\$56,628	\$56,537	\$56,447	\$56,357	\$56,266	\$56,176	\$56,085	\$55,995	\$55,904	\$55,814	\$55,7
Total Jurisdictional	Revenue Requirement - Errata			\$141,502								,	
Original Monthly J	urisdictional Revenue Requirement	\$17,030	\$45,321	\$56,537	\$56,447	\$56,357	\$56,266	\$56,176	\$56,085	\$55,995	\$55,904	\$55,814	\$55.7
Original Total Juri	sdictional Revenue Requirement			\$118,889									
	Monthly Difference	\$11,307	\$11,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Difference			\$22,613								-	

November 2010 - Nuclear - Turkey Point Unit 3 Outage 3_25

ine No. Work Ore	der#	Plant Account	Detail		Incremental Plant	Non-incremental Payroll	Generating Step Up Unit	Total	Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount Reconciliation to AE-3	
1 06414-070-0 2 07990-070-0	914-007	321 322	Structures & Im Reactor Plant		\$103,582,595	\$291.807		\$0 \$103.874.402	1.80%		9.44%	Total Co. In-Service	\$130,496,310 (a 0.98818187)
3 08103-070-0 4 5 In-Service	Date:	323 324 325	Turbogenerator units Accessory Electric Equipment Miscellaneous Equipmen		\$23,294,233	\$65,623		\$23,359,856 \$0 \$0	2.40% 1.80%			Adjustments	\$128,954,088 \$1,948,592 0.98818187	
6 Nov-1	Original = \$51,7		Station Equipment - St		\$126,876,828	\$357.430	\$3,619,483 \$3,619,483	\$3,619,483 \$130,853,740	1.80% 2.90%			AE-3 Transfer to Plan	\$1,925,563 \$127,028,524 (a)
8	\$14 \$51,93 See Footnote (b)		1000	Joinparly III-Delvice	9120,010,020	1353311195	Plant In-Service	0.98818187						
10			2010	-			7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	\$129,307,294						
12 Accou	int	Detail	Novembei	2010 December	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October
14	322 Total Plant in §		\$103,582,595	\$103,582,595	\$103,582,595	\$103,582,595	\$103,582,595	\$103,582,595	\$103,582,595	\$103,582,595	\$103,582,595	\$103.582.595		
16	Non-Increment Total Plant in S		\$291,807	\$291,807	\$291,807	\$291,807	\$291,807	\$291,807	\$291,807	\$291,807	\$291,807	\$103,562,595	\$103,582,595 \$291,807	\$103,582,59 \$291.80
17	Jurisdictional F		\$103,874,402 0.98818187	\$103,874,402 0.98818187	\$103,874,402 0.98818187	\$103,874,402 0.98818187	\$103,874,402 0.98818187	\$103,874,402 0.98818187	\$103,874,402	\$103,874,402	\$103,874,402	\$103,874,402	\$103,874,402	\$103,874,40
18	Jurisdictional P	Plant	\$102,646,801	\$102,646,801	\$102,646,801	\$102,646,801	\$102,646,801	\$102,646,801	0.98818187 \$102,646,801	0.98818187	0.98818187	0.98818187	0.98818187	0.988181
19	2.00% Depr Rate (mo	nthly)	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	\$102,646,801 0.0017	\$102,646,801 0.0017	\$102,646,801 0.0017	\$102,646,801	\$102,646,801	\$102,646,80
20	Depreciation	as respectively.	\$85,539	\$171,078	\$171,078	\$171,078	\$171,078	\$171,078	\$171.078	\$171,078	\$171,078	0.0017 \$171,078	0.0017	0.001
21 22	Accumulated D	pepreciation	\$85,539 \$102,561,262	\$256,617	\$427,695	\$598,773	\$769,851	\$940,929	\$1,112,007	\$1,283,085	\$1,454,163	\$1,625,241	\$171,078 \$1,796,319	\$171,07 \$1,967.39
23	Average Plant		\$102,561,262 \$51,280,631	\$102,390,184 \$102,475,723	\$102,219,106 \$102,304,645	\$102,048,028 \$102,133,567	\$101,876,950	\$101,705,872	\$101,534,794	\$101,363,716	\$101,192,638	\$101,021,560	\$100,850,482	\$100.679.40
	9.44% Return		\$403,615	\$806,557	\$805,211	\$803.864	\$101,962,489 \$802,518	\$101,791,411	\$101,620,333 \$799,825	\$101,449,255	\$101,278,177	\$101,107,099	\$100,936,021	\$100,764,94
25 Original =	The state of the s	SALL STATE	Selver Nous Continues	UNITED DESIGNATION OF THE PERSON OF THE PERS	A CONTRACTOR OF THE PARTY OF TH	4000,004	9002,010	3001,171	\$799,025	\$798,478	\$797,132	\$795,785	\$794,439	\$793,09
11,647,116	323 Total Plant in S		\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	\$23,294,233	
\$32,812	Non-Increment Total Plant in S		\$65,623	\$65,623	\$65,623	\$65,623	\$65,623	\$65,623	\$65,623	\$65,623	\$65,623	\$65.623	\$65,623	\$23,294,23 \$65,623
iee Footnote (b)	Jurisdictional F		\$23,359,856 0.98818187	\$23,359,856 0.98818187	\$23,359,856 0.98818187	\$23,359,856	\$23,359,856	\$23,359,856	\$23,359,856	\$23,359,856	\$23,359,856	\$23,359,856	\$23,359,856	\$23,359,856
30	Jurisdictional P		\$23.083.786	\$23.083.786	\$23,083,786	0.98818187 \$23,083,786	0.98818187 \$23,083,786	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.9881818
31	2.40% Depr Rate (mo	nthly)	0.0020	0.0020	0.0020	0.0020	0.0020	\$23,083,786 0,0020	\$23,083,786 0.0020	\$23,083,786	\$23,083,786	\$23,083,786	\$23,083,786	\$23,083,788
32	Depreciation	y chiefe C	\$23,084	\$46,168	\$46,168	\$46,168	\$46,168	\$46,168	\$46.168	0.0020 \$46,168	0.0020 \$46,168	0.0020 \$46,168	0.0020	0.0020
33 34	Accumulated D	Pepreciation	\$23,084	\$69,251	\$115,419	\$161,587	\$207,754	\$253,922	\$300.089	\$346.257	\$392,424	\$438,592	\$46,168 \$484,760	\$46,168
35	Net Plant in Se Average Plant		\$23,060,702 \$11,530,351	\$23,014,535	\$22,968,367	\$22,922,199	\$22,876,032	\$22,829,864	\$22,783,697	\$22,737,529	\$22,691,362	\$22,645,194	\$22,599,026	\$530,92° \$22,552,850
36	9.44% Return		\$11,530,351	\$23,037,618 \$181,323	\$22,991,451 \$180,959	\$22,945,283 \$180,596	\$22,899,116	\$22,852,948	\$22,806,780	\$22,760,613	\$22,714,445	\$22,668,278	\$22,622,110	\$22,575,943
Original =			450,132	\$101,323	\$100,959	\$180,596	\$180,232	\$179,869	\$179,506	\$179,142	\$178,779	\$178,416	\$178,052	\$177,689
\$1,809,741 See Footnote (b)	353.1 Plant in Service		\$3,619,483	\$3,619,483	\$3.619.483	\$3,619,483	\$3,619,483	\$3,619,483	\$3,619,483	\$3,619,483	***************************************			ACTOR TO SE
	Jurisdictional F.		0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	\$3,619,483 0.98818187	\$3,619,483 0,98818187	\$3,619,483	\$3,619,483
10	Jurisdictional P		\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3.576.707	0.98818187 \$3,576,707	0.9881818
12	2.90% Depr Rate (mor Depreciation	nthly)	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	\$3,576,707 0.0024
13	Accumulated D	lenreciation	\$4,322 \$4,322	\$8,644 \$12,966	\$8,644 \$21,609	\$8,644	\$8,644	\$8,644	\$8,644	\$8,644	\$8,644	\$8,644	\$8,644	\$8.644
14	Net Plant in Se		\$3,572,385	\$3,563,741	\$3,555,098	\$30,253 \$3,546,454	\$38,897 \$3,537,810	\$47,540 \$3,529,167	\$56,184 \$3,520,523	\$64,828	\$73,472	\$82,115	\$90,759	\$99,403
15	Average Plant		\$1,786,193	\$3,568,063	\$3,559,420	\$3,550,776	\$3,542,132	\$3,529,167	\$3,520,523	\$3,511,879 \$3,516,201	\$3,503,235	\$3,494,592	\$3,485,948	\$3,477,304
16	9.44% Return		\$14,059	\$28,083	\$28,015	\$27,947	\$27,879	\$27.811	\$27,743	\$27,675	\$3,507,557 \$27,607	\$3,498,914 \$27,539	\$3,490,270	\$3,481,626
8				AND ASSESSMENT						927,073	\$21,007	\$27,539	\$27,471	\$27,403
9	Total Return		\$508,426	\$1,015,963	\$1.014.185	\$1,012,407	\$1,010,630	\$1,008,852	\$1.007.074	84 005 05-				
1	Total Depreciat		\$112,945	\$225,889	\$225,889	\$225,889	\$225,889	\$225.889	\$1,007,074	\$1,005,296 \$225,889	\$1,003,518 \$225,889	\$1,001,740	\$999,962	\$998,184
2 Monthly Juriso	dictional Revenue Requ	irement - Errata (b)	\$621,371	\$1,241,853	\$1,240,075	\$1,238,297	\$1,236,519	\$1,234,741	\$1,232,963	\$1,231,185	\$225,889	\$225,889 \$1,227,629	\$225,889 \$1,225,851	\$225,889 \$1,224,073
	tional Revenue Requirer	ment - Errata		\$1,863,223								-1/66/1069	V-,220,001	91,224,073
6 Original Mont	thly Jurisdictional Rev	venue Requirement	\$366,935	\$987,417	\$1,240,075	\$1,238,297	\$1,236,519	\$1,234,741	\$1,232,963	\$1,231,185	\$1,229,407	\$1,227,629	\$1,225,851	64 224 222
8 Original Total	Jurisdictional Reven	ue Requirement	Oliver Control	\$1,354,353						2.100.11.00	*1,220,101	91,227,029	\$1,220,001	\$1,224,073
0	Monthly Differ	rence	\$254,435	\$254,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	**	**
1	Total Differe									**	90	\$0	\$0	\$0
3	Total Differe	noe		\$508,871										

(a) Total Company In-Service and Jurisdictional Transfer to Plant as shown on the 2010 AE-3.8 2011 P-3 Transfer to Plant excludes the non-incremental costs that are being placed into service. While FPL is not requesting recovery of carrying charges on this amount through the NCRC, these capital costs should be included in our base rate calculation.

Errata Notes:
(b) Original calculation used the average plant in service balance as a starting point instead of the plant in service balance. Results in an increase in the Revenue Requirement of \$508,871

Florida Power & Light Company St. Lucie & Turkey Point Uprate Project Base Rate Revenue Requirement For the year plant is placed into service

November 2010 - Transmission

ne o.	Work Order#	Plant Account	Detail		Incremental Plant			3	Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount Reconciliation to AE-3	
0	1285-009-0889-000 In-Service Date	352 353 356	Structures & Im Station Eq. OH Conductors	uipment	\$197,292				1.90% 2.60% 3.20%		9.44%	Total Co. In-Service Adjustments	\$197,292 0.88696801 \$174,991 (\$2,097) 0.88696801	
3	Nov-10	Original = \$98,646	Total	Company In-Service	\$197,292							AE-3 Transfer to Plan	(\$1,860) \$176,851	
0_		See Footnote (a)	Jurisdictional Pla	ant In-Service	0.88696801 \$174,991									
_	Account	Detail	2010 November	2010 December	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October
5	Jur	ant in Service risdictional Factor	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,292 0.88696801	\$197,21 0.886968
	3.20% De	risdictional Plant pr Rate (monthly)	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991 0.0027	\$174,991	\$174,9
,	Ac	preciation cumulated Depreciation	\$233 \$233	\$467 \$700	\$467 \$1,167	\$467 \$1.633	\$467 \$2,100	\$467 \$2,567	\$467 \$3.033	\$467 \$3,500	\$467 \$3.966	\$467	0.0027 \$467	0.002
		t Plant in Service erage Plant	\$174,758 \$87.379	\$174,291 \$174,525	\$173,825 \$174,058	\$173,358 \$173,591	\$172,891 \$173,125	\$172,425 \$172,658	\$171,958 \$172,191	\$171,491 \$171,725	\$171,025	\$4,433 \$170,558	\$4,900 \$170,092	\$5,3 \$169,6
	9.44% Re	turn	\$688	\$1,374	\$1,370	\$1,366	\$1,363	\$1,359	\$1,355	\$1,352	\$171,258 \$1,348	\$170,792 \$1,344	\$170,325 \$1,341	\$169.8 \$1,3
M	onthly Jurisdictional Re	venue Requirement - Errata (a)	\$921	\$1,840	\$1,837	\$1,833	\$1,829	\$1,826	\$1,822	\$1,818	\$1,815	\$1,811	\$1,807	\$1,8
To	otal Jurisdictional Rever	nue Requirement - Errata		\$2,761										
O	riginal Monthly Jurisd	lictional Revenue Requirement	\$577	\$1,496	\$1,837	\$1,833	\$1,829	\$1,826	\$1,822	\$1,818	\$1,815	\$1,811	\$1,807	\$1,8
O	riginal Total Jurisdictional Revenue Requirement			\$2,073										
=	M	fonthly Difference	\$344	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
-		Total Difference		\$689										

Errata Notes:

(a) Original calculation used the average plant in service balance as a starting point instead of the plant in service balance. Results in an increase in the Revenue Requirement of \$669.

Florida Power & Light Company St. Lucie & Turkey Point Uprate Project Base Rate Revenue Requirement For the year plant is placed into service

December 2010 - Transmission

Work Order #	Plant Account	Detail		Incremental Plant			Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount Reconciliation to AE-3		
00378-009-0379-000	352 353	Structures & In		\$1,602,985			1.90%		9.44%	Total Co. In-Service	\$1,970,271 0.88696801		
00004-000-0018-000	356	Station Eq		\$367,286			2.60%			-	\$1,747.567		
In-Service Date	550	OH Conductor	s & Devices				3.20%			Adjustments	(\$588)		
Dec-10											0.88696801		
										-	(\$521)		
-		Total	Company In-Service	84 670 674						AE-3 Transfer to Plan	\$1,748,088		
	Original = \$801,492 See Footnote (a)	Total	Company in-Service	\$1,970,271 0.88696801									
	see Pootnote (a)	Jurisdictional Pla	ant In-Service	\$1,747,567									
1000000		2010	2011	2011	2011	2044							
Account	Detail	December	January	February	March	2011	2011	2011	2011	2011	2011	2011	2011
			our ideal y	rebruary	march	April	May	June	July	August	September	October	Novembei
352 P	fant in Service	\$1,602,985	\$1,602,985	\$1,602,985	\$1,602,985	*4 *** ***				1400 MM Ann. I			
	urisdictional Factor	0.88696801	0.88696801	0.88696801	0.88696801	\$1,602,985 0.88696801	\$1,602,985 0.88696801	\$1,602,985	\$1,602,985	\$1,602,985	\$1,602,985	\$1,602,985	\$1,602
	urisdictional Plant	\$1,421,796	\$1,421,796	\$1,421,796	\$1,421,796			0.88696801	0.88696801	0.88696801	0.88696801	0.88696801	0.88696
1.90% D	lepr Rate (monthly)	0.0016	0.0016	0.0016	0.0016	\$1,421,796 0.0016	\$1,421,796	\$1,421,796	\$1,421,796	\$1,421,796	\$1,421,796	\$1,421,796	\$1,421
	epreciation	\$1,126	\$2,251	\$2,251	\$2,251	\$2,251	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0
	ocumulated Depreciation	\$1,126	\$3.377	\$5.628	\$7,879	\$10,130	\$2,251	\$2,251	\$2,251	\$2,251	\$2,251	\$2,251	\$2
	et Plant in Service	\$1,420,671	\$1,418,420	\$1,416,168	\$1,413,917	\$1,411,666	\$12,381	\$14,633	\$16,884	\$19,135	\$21,386	\$23,637	\$25
A	verage Plant	\$710,335	\$1,419,545	\$1,417,294	\$1,415,043	\$1,412,792	\$1,409,415	\$1,407,164	\$1,404,912	\$1,402,661	\$1,400,410	\$1,398,159	\$1,395
9.44% R	eturn	\$5,591	\$11,173	\$11,155	\$11,137	\$11,120	\$1,410,540	\$1,408,289	\$1,406,038	\$1,403,787	\$1,401,536	\$1,399,285	\$1,397
		THE RESIDENCE OF THE PARTY OF T	NAME OF STREET	417,100	911,137	\$11,120	\$11,102	\$11,084	\$11,067	\$11,049	\$11,031	\$11,013	\$10
	lant in Service	\$367,286	\$367,286	\$367,286	\$367,286	\$367,286	\$367,286						
	urisdictional Factor	0.88696801	0.88696801	0.88696801	0.88696801	0.88696801	0.88696801	\$367,286	\$367,286	\$367,286	\$367,286	\$367,286	\$367
	urisdictional Plant	\$325,771	\$325,771	\$325,771	\$325,771	\$325,771	\$325,771	0.88696801	0.88696801	0.88696801	0.88696801	0.88696801	0.88696
	epr Rate (monthly)	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	\$325,771	\$325,771	\$325,771	\$325,771	\$325,771	\$325.
	epreciation	\$353	\$706	\$706	\$706	\$706	\$706	0.0022	0.0022	0.0022	0.0022	0.0022	0.0
	ccumulated Depreciation	\$353	\$1,059	\$1,765	\$2,470	\$3,176	\$3,882	\$706	\$706	\$706	\$706	\$706	\$
	et Plant in Service	\$325,418	\$324,712	\$324,006	\$323,300	\$322.595	\$3,002	\$4,588 \$321,183	\$5,294	\$6,000	\$6,705	\$7,411	\$8.
	verage Plant	\$162,709	\$325,065	\$324,359	\$323,653	\$322,947	\$322,242		\$320,477	\$319,771	\$319,065	\$318,360	\$317,
9.44% R	aturn	\$1,281	\$2,558	\$2,553	\$2.547	\$2,542	\$2,536	\$321,536 \$2,531	\$320,830	\$320,124	\$319,418	\$318,712	\$318,0
				A RESIDENCE OF THE SECOND			92,000	\$2,531	\$2,525	\$2,520	\$2,514	\$2,508	\$2,
	otal Return	\$6,871	\$13,731	\$13,708	\$13,685	\$13,662	\$13,638	812.015	*****				
To	otal Depreciation	\$1,479	\$2,957	\$2.957	\$2,957	\$2,957	\$2,957	\$13,615 \$2,957	\$13,592	\$13,568	\$13,545	\$13,522	\$13,4
Monthly Jurisdictional R	evenue Requirement - Errata (a)	\$8,350	\$16,688	\$16,665	\$16,642	\$16,619	\$16,595	\$16.572	\$2,957	\$2,957	\$2,957	\$2,957	\$2,9
Total Jurisdictional Reve	nue Requirement - Errata	\$8,350			\$10,012	\$10,018	\$10,090	\$10,572	\$16,549	\$16,525	\$16,502	\$16,479	\$16,4
from the late of t													
Original Monthly Juris	dictional Revenue Requirement	\$4,911	\$13,250	\$16,665	\$16,642	\$16,619	\$16,595	\$16,572	\$16,549	\$16,525	\$16,502	\$16.479	\$16,4
Original Total Jurisdict	tional Revenue Requirement	\$4,911										570,410	\$10,4
	Monthly Difference	\$3,439	\$3,439	\$0	\$0	\$0	\$0	\$0					
	Total Difference	\$3,439			-	40	- 50	\$0	\$0	\$0	\$0	\$0	3
		90,438											
Errata Notes:				the plant in service ba									

Docket No. 100009-EI
Base Rate Revenue Requirements
Exhibit WP-6, Page 5 of 11

Florida Power & Light Company St. Lucie & Turkey Point Uprate Project Base Rate Revenue Requirement For the year plant is placed into service

December 2010 - Turbine Gantry Crane Modifications - Turkey Point

o. Work Order#	Plant Account	Detail		Incremental Plant			Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount Reconciliation to AE-3		
08760-070-0914-007	321 322 323	Structures & Im Reactor Plant	Equipment ator units	\$509,844			1.80% 2.00% 2.40%		9.44%	Total Co. In-Service	\$509,844 0.98818187 \$503,818		
Dec-10	324 325 353.1	Accessory Electr Miscellaneous Station Equipment - St	Equipment ap up Transformer:				1.80% 1.80% 2.90%			Adjustments AE-3 Transfer to Plan	0.98818187 \$0 \$503,818		
	Original = \$254,922 See Footrote (a)	Total (Company In-Service	\$509,844 0.98818187 \$503,818									
Account	Detail	2010 December	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October	2011 November
Ju	ant in Service risdictional Factor	\$509,844 0.98818187	\$509,844 0.98818187	\$509,844 0.98818187	\$509,844 0.98818187	3509,844 0.98818187	\$509,844 0.98818187	\$509,844 0.98818187	\$509,844 0.98818187	\$509,844 0.98818187	\$509,844 0.98818187	\$509,844 0,98818187	\$509,8
2.40% De	risdictional Plant tpr Rate (monthly)	\$503,818 0.0020	\$503,818 0.0020	\$503,818 0.0020	\$503,818 0.0020	\$503,818 0.0020	\$503,818 0.0020	\$503,818 0.0020	\$503,818 0,0020	\$503,818 0.0020	\$503,818 0.0020	\$503,818	0.98818 \$503,8 0.00
Ac	cumulated Depreciation	\$504 \$504 \$503,314	\$1,008 \$1,511 \$502,307	\$1,008 \$2,519 \$501,299	\$1,008 \$3,527 \$500,292	\$1,008 \$4,534 \$499,284	\$1,008 \$5,542	\$1,000 \$6,550	\$1,008 \$7,557	\$1,008 \$8,565	\$1,008 \$9,573	\$1,008 \$10,580	\$1,0 \$11,5
9.44% Re	rerage Plant	\$251,657 \$1,981	\$502,811 \$3,957	\$501,803 \$3,950	\$500,795 \$3,942	\$499,788 \$3,934	\$498,276 \$498,780 \$3,926	\$497,269 \$497,772 \$3,918	\$496,261 \$496,765 \$3,910	\$495,253 \$495,757 \$3,902	\$494,246 \$494,750 \$3,894	\$493,238 \$493,742 \$3,886	\$492,2 \$492,7 \$3,8
Monthly Jurisdictional Re	evenue Requirement - Errata (a)	\$2,485	\$4,965	\$4,957	\$4,949	\$4,941	\$4,933	\$4,925	\$4,918	\$4,910	\$4,902	\$4,894	\$4,8
Total Jurisdictional Reve	nue Requirement - Errata	\$2,485											
	dictional Revenue Requirement	\$1,493	\$3,974	\$4,957	\$4,949	\$4,941	\$4,933	\$4,925	\$4,918	\$4,910	\$4,902	\$4,894	\$4.8
No. of the last of	ional Revenue Requirement	\$1,493											
	Monthly Difference Total Difference	\$891	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Frrata Notes	TOTAL CHIEF STATE	\$991											

a Notes:

Errata Notes

(a) Original calculation used the average plant in service balance as a starting point instead of the plant in service balance. Results in an increase in the Revenue Requirement of \$991.

lo. Work Order#	Plant Account	Detail		Incremental Plant (Net of Participants)	Non-incremental Payroll	Generating Step Up Unit	Total	Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount Reconciliation to P-3	
06412-070-0910-007	7 321	Structures & Im	provements				\$0	1.80%		9.44%	Total Co. In-Service	\$175,195,093 (a)
06612-070-0010-007		Reactor Plant	Equipment	\$10,154,693	\$27,149		\$10,181,842	2.00%		9.44%	Participant Credit Plant In-Service (Net of Part)		
08008-070-0910-007		Turbogenera		\$128,150,599	\$342,611		\$128,493,211	2.40%			Plant In-Service (Net of Part)		
08153-070-0010-007		Accessory Electri Miscellaneous		\$3,424,990	\$9,157		\$3,434,146	1.80%				\$147,130,349	
08316-070-0010-007		Station Equipment - Sta	ep up Transformer			\$7,159,668	\$0 \$7,159,668	1,80% 2,90%			Adjustments	\$903,997	
In-Service Date		Total Company In-	Service (Net of Part	\$141,730,282	\$378,917	\$7,159,668	\$149,268,867	2.0070					
Mar-11	Original = \$5,077,347	Particip		\$25,052,014	\$64,962	\$1,253,129	\$26,370,105				P-3 Transfer to Plan	\$146.237.036	2)
	\$13,574	Total Company	In-Service	\$166,782,296	\$443,879	\$8,412,797 Participant Credi	\$175,638,972 (\$26,370,105)			'		(1	*
	\$5,090,921 See Footnote (b)			-	Total Company In	-Service (Net of Part)	\$149,268,867						
	see routine (b)						0.98818187						
1				=	Jurisdicti	onal Plant In-Service	\$147,504,788						
		2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2012	2042
Account	Detail	March	April	May	June	July	August	September	October	November	December	January	2012 February
322	Total Plant in Service	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10,154,693	\$10.154.603	\$10,154
	Non-Incremental Payroll Total Plant in Service	\$27,149	\$27,149	\$27,149	\$27,149	\$27,149	\$27,149	\$27,149	\$27,149	\$27,149	\$27,149		\$10,154
	Jurisdictional Factor	\$10,181,842 0.98818187	\$10,181,842 0.98818187	\$10,181,842 0.98818187	\$10,181,842 0.98818187	\$10,181,842 0.98818187	\$10,181,842	\$10,181,842	\$10,181,842	\$10,181,842	\$10,181,842	\$10,181,842	\$10,181
	Jurisdictional Plant	\$10,061,512	\$10,061,512	\$10,061,512	\$10.061.512	\$10,061,512	0.98818187 \$10,061,512	0.98818187 \$10,061,512	0.98818187 \$10,061,512	0.98818187 \$10,061,512	0.98818187	0.98818187	0.988
2.00%	Depr Rate (monthly)	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	\$10,061,512	\$10,061,512 0,0017		\$10,061
	Depreciation	\$8,385	\$16,769	\$16,769	\$16,769	\$16,769	\$16,769	\$16,769	\$16,769	\$16,769	\$16,769		0. \$16
	Accumulated Depreciation Net Plant in Service	\$8,385 \$10,053,127	\$25,154 \$10,036,358	\$41,923 \$10,019,589	\$58,692	\$75,461	\$92,231	\$109,000	\$125,769	\$142,538	\$159,307	\$176,076	\$192
	Average Plant	\$10,053,127 \$5,026,564	\$10,036,358 \$10,044,742	\$10,019,589 \$10,027,973	\$10,002,820 \$10,011,204	\$9,986,050 \$9,994,435	\$9,969,281 \$9,977,666	\$9,952,512 \$9,960,897	\$9,935,743	\$9,918,974	\$9,902,204	\$9,885,435	\$9,86
9.44%	Return	\$39,563	\$79,059	\$78,927	\$78,795	\$78,663	\$78,531	\$9,960,897	\$9,944,127 \$78,267	\$9,927,358 \$78,135	\$9,910,589 \$78,003		\$9,87
ninal = 664 grs and	Total Clean in Comin							AVAIDADE SERVICE	EASTERN TO THE		\$78,003	\$/7,871	\$7
\$171,306	Total Plant in Service Non-Incremental Payroll	\$126,150,599 \$342,611	\$128,150,599 \$342,611	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150,599	\$128,150
4,246,605	Total Plant in Service	\$128,493,211	\$128,493,211	\$342,611 \$128,493,211	\$342,611 \$128,493,211	\$342,611 \$128,493,211	\$342,611 \$128,493,211	\$342,611 \$128,493,211	\$342,611	\$342,611	\$342,611	\$342,611	\$34
roothote (b)	Jurisdictional Factor	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	\$128,493,211 0.98818187	\$128,493,211 0.98818187	\$128,493,211 0.98818187		\$128,493
	Jurisdictional Plant	\$126,974,661	\$126,974,661	\$126,974,661	\$126,974,661	\$126,974,661	\$126,974,661	\$126,974,661	\$126,974,661	\$126.974.661	\$126,974,661		0.988 \$126,974
2.40%	Depr Rate (monthly) Depreciation	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020		0.
	Accumulated Depreciation	\$126,975 \$126,975	\$253,949 \$380,924	\$253,949 \$634,873	\$253,949 \$888.823	\$253,949	\$253,949	\$253,949	\$253,949	\$253,949	\$253,949	\$253,949	\$253
	Net Plant in Service	\$126,847,686	\$126,593,737	\$126,339,788	\$126,085,838	\$1,142,772 \$125.831.889	\$1,396,721 \$125,577,940	\$1,650,671 \$125,323,990	\$1,904,620 \$125,070,041	\$2,158,569 \$124,816,092	\$2,412,519		\$2,920
	Average Plant	\$63,423,843	\$126,720,712	\$126,466,762	\$126,212,813	\$125,958,864	\$125,704,914	\$125,450,965	\$125,070,041	\$124,816,092	\$124,562,143 \$124,689,117		\$124,054 \$124,181
9.44%	Return	\$499,191	\$997,383	\$995,384	\$993,385	\$991,387	\$989,388	\$987,389	\$985,390	\$983,392	\$981,393		\$124,181
riginal = 324	Total Plant in Service	\$3,424,990	\$3,424,990	\$3,424,990	\$3,424,990	\$3,424,990	\$3,424,990		品品的表现的	第三条三式图 50 次图式			
	Non-Incremental Payroll	\$9,157	\$9,157	\$9,157	\$9,157	\$9,157	\$9,157	\$3,424,990 \$9,157	\$3,424,990	\$3,424,990 \$9,157	\$3,424,990		\$3,424
717,073	Total Plant in Service	\$3,434,146	\$3,434,146	\$3,434,146	\$3,434,146	\$3,434,146	\$3,434,146	\$3,434,146	\$3,434,146	\$3,434,146	\$9,157 \$3,434,146		\$3,434
	Jurisdictional Plant	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187		0.9881
	Depr Rate (monthly)	\$3,393,561 0.0015	\$3,393,561	\$3,393,561 0.0015	\$3,393,561 0,0015	\$3,393,561	\$3,393,561	\$3,393,561	\$3,393,561	\$3,393,561	\$3,393,561	\$3,393,561	\$3,393
	Depreciation	\$2,545	\$5,090	\$5.090	\$5,090	0.0015 \$5.090	0.0015 \$5,090	0.0015 \$5,090	0.0015 \$5,090	0.0015 \$5,090	0.0015	0.0015	0.0
	Accumulated Depreciation	\$2,545	\$7,636	\$12,726	\$17,816	\$22,907	\$27.997	\$3,090	\$38,178	\$5,090 \$43,268	\$5,090 \$48,358		\$5
	Net Plant in Service	\$3,391,016	\$3,385,926	\$3,380,835	\$3,375,745	\$3,370,655	\$3,365,564	\$3,360,474	\$3,355,384	\$3,350,293	\$3,345,203		\$58 \$3,335
0.44%	Average Plant	\$1,695,508 \$13,345	\$3,388,471 \$26,670	\$3,383,381	\$3,378,290	\$3,373,200	\$3,368,109	\$3,363,019	\$3,357,929	\$3,352,838	\$3,347,748	\$3,342,658	\$3,337
	Neturi	\$13,345	\$25,670	\$26,630	\$26,590	\$26,550	\$26,509	\$26,469	\$26,429	\$26,389	\$26,349	\$26,309	\$26
iginal = 353.1	Plant in Service	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	\$7,159,668	27 450 000	
e Footnote (b)	Jurisdictional Factor	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187		\$7,159 0.9881
2 000	Jurisdictional Plant Depr Rate (monthly)	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054	\$7,075,054		\$7,075
	Depreciation	0.0024 \$8,549	0.0024 \$17,098	0.0024 \$17,098	0.0024 \$17,098	0.0024 \$17.098	0.0024	0.0024	0.0024	0.0024	0.0024	\$176,195,083 (\$23,095,195,195,195,195,195,195,195,195,195,1	0.0
12	Accumulated Depreciation	\$8,549	\$25,647	\$42,745	\$17,098 \$59.843	\$17,098 \$76,941	\$17,098 \$94,039	\$17,098 \$111,137	\$17,098	\$17,098	\$17,098		\$17
	Net Plant in Service	\$7,066,505	\$7,049,407	\$7,032,309	\$7,015,211	\$6,998,112	\$6,981,014	\$6,963,916	\$128,235 \$6,946,818	\$145,333 \$6,929,720	\$162,431		\$196
2.00% 9.44% 2.40% 2.40% 2.40% 1.80% 1.80% 9.44% 9.44% 4.499 3.24 3.28 3.28 3.	Average Plant	\$3,533,252	\$7,057,956	\$7,040,858	\$7,023,760	\$7,006,661	\$6,989,563	\$6,972,465	\$6,955,367	\$6,938,269	\$6,912,622 \$6,921,171	\$6,904,073	\$6,878 \$6,886
9.44%	Keturn	\$27,809	\$55,551	\$55,417	\$55,282	\$55,147	\$55,013	\$54,878	\$54,744	\$54,609	\$54,475		\$54
	Total Return	\$579,908	\$1,158,663	\$1,156,358	** *** ***	91791730-	26/2013/0						
	Total Depreciation	\$146.453	\$1,156,663	\$1,156,358	\$1,154,052 \$292,907	\$1,151,747 \$292,907	\$1,149,442 \$292,907	\$1,147,136	\$1,144,831	\$1,142,525	\$1,140,220		\$1,135
	Revenue Requirement - Errata (b)	\$726,361	\$1,451,570	\$1,449,265	\$1,446,959	\$1,444,654	\$1,442,348	\$292,907 \$1,440,043	\$292,907 \$1,437,738	\$292,907 \$1,435,432	\$292,907 \$1,433,127	\$292,907	\$292
Total Jurisdictional De	venue Requirement. Errota		- 14 - 15 - 1- 1-					71,110,010	41,401,130	91,400,432		\$1,430,822	\$1,428
		The second second		2.1.1							\$13,707,497		
Original Monthly Jur	isdictional Revenue Requirement	\$436,119	\$1,161,328	\$1,449,265	\$1,446,959	\$1,444,654	\$1,442,348	\$1,440,043	\$1,437,738	\$1,435,432	\$1,433,127	\$1,430,822	\$1,428
Original Total Jurisd	ictional Revenue Requirement										\$13,127.013		
The state of the s	Monthly Difference	\$290,242	\$290,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
							20	40					
	Total Difference											90	

⁽⁸⁾ Total Company In-Service and Jurisdictional Transfer to Plant as shown on the 2010 AE-3 & 2011 P-3 Transfer to Plant excludes the non-incremental costs that are being placed into service. While FPL is not requesting recovery of carrying charges on this amount through the NCRC, these capital costs should be included in our base rate calculation.

Notes:

Florida Power & Light Company St. Lucie & Turkey Point Uprate Project Base Rate Revenue Requirement For the year plant is placed into service

March 2011 - Transmission

91ant Account 352 353 356	Structures & Impr	rovements	ncremental Plant						Total Co. In-Service	\$364,091		
	OH Conductors 8		\$364,091			1.90% 2.60% 3.20%		9.44%	Adjustments P-3 Transfer to Plan	0.88696801 \$322,937 (\$1) 0.88696801 (\$1) \$322,939	2012 January \$384 091 0.88696901 \$322 937 0.0022 \$7.347 \$315,940 \$2,487 \$3,186	
Original = 5182,046 See Footnote (a)			\$364,091 0.88696801 \$322,937									
	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011		2012 February
Detail	March	April	May	June	July	August	September	October	November	December	January	repruary
Plant in Service	\$364,091	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801	\$364,091 0.88696801		\$364, 0.88696
				\$322,937	\$322,937	\$322,937	\$322,937	\$322,937	\$322,937	\$322,937		\$322,
	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022					0.0
ciation	\$350	\$700	\$700	\$700								\$ \$8.
ulated Depreciation	\$350											\$314.
ant in Service												\$315.
ge Plant												\$2.
	\$1,269	\$2,536	\$2,531	\$2,525	\$2,520	\$2,514	\$2,509	\$2,000	92,480	92,402	92,401	
ue Requirement - Errata (a)	\$1,619	\$3,236	\$3,230	\$3,225	\$3,219	\$3,214	\$3,208	\$3,203	\$3,197	\$3,192	\$3,186	\$3.
Requirement - Errata										\$30,545		
	\$094	\$2,801	\$3.230	\$3 225	\$3.219	\$3.214	\$3,208	\$3,203	\$3,197	\$3,192	\$3,186	\$3.
	3304	92,001	90,200	- Tolker						\$29.274		
al Revenue Requirement						Tylk Dark					***	
hly Difference	\$635	\$635	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
Il Difference										\$1,271		
Pi o c c c c c c c c c c c c c c c c c c	Detail Detail Interest of the Control of the Cont	Jurisdictional Plant	187,046	Detail D			Detail Detail		Total Company In-Service S344,091 Detail Detail 2011	Total Company In-Service S354,091 Jurisdictional Pfant In-Service S322,937 S32	Total Company In-Service 182,046 Jurisdictional Plant In-Service 5322,937 2011 2011 2011 2011 2011 2011 2011 201	Total Company In-Service 3.84,091

May 2011 - Nuclear - Turkey Point Unit 4 Outage 4 26

	Month	ly Difference	\$353,294	\$353,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Original Tot	al Jurisdictional	Revenue Requirement								\$12,157,469				
Original Mo	nthly Jurisdictio	nai Revenue Requiremen	s508,311	\$1,368,692	\$1,719,536	\$1,717,086	\$1,714,636	\$1,712,186	\$1,709,736	\$1,707,286	\$1,704,837	\$1,702,387	\$1,699,937	\$1,697
Total Jurisdi	ctional Revenue I	Requirement - Errata								\$12,864,056				
Monthly Juri	sdictional Revenu	ue Requirement - Errata (b)	\$861,605	\$1,721,985	\$1,719,536	\$1,717,086	\$1,714,636	\$1,712,186	\$1,709,736	\$1,707,286	\$1,704,837	\$1,702,387	\$311,260	\$31 \$1,69
Monthly		epreciation	\$155,630	\$311,260	\$311,260	\$311,260	\$311,260	\$311,260	\$1,398,476 \$311,260	\$1,396,026 \$311,260	\$1,393,576 \$311,260	\$1,391,127 \$311,260	\$1,388,677 \$311,260	\$1,38
	Total R	eturn	\$705,975	\$1,410,725	\$1,408,275	\$1,405,826	\$1,403,376	\$1,400,926	61 200 476	64 200 000		1.40.40000000		
											NAMES OF STREET	and the state of the		20/16/3
	9.44% Return		\$14,065	\$28,109	\$28,067	\$28,025	\$27,982	\$27,940	\$27,898	\$27,856	\$27,813	\$27,771	\$3,523,056	\$3,5
	Averag		\$1,787,012	\$3,571,342	\$3,565,977	\$3,557,929	\$3,555,247	\$3,547,199	\$3,541,834 \$3,544,517	\$3,536,469 \$3,539,152	\$3,531,104 \$3,533,787	\$3,525,739 \$3,528,421	\$3,520,374 \$3,523,056	\$3,5
	Net Pla	nt in Service	\$3,574,024	\$3,568,659	\$13,413 \$3,563,294	\$18,778 \$3,557,929	\$24,143 \$3,552,564	\$29,508 \$3,547,199	\$34,873 \$3,541.834	\$40,238 \$3,536,469	\$45,603	\$50,968	\$56,333	\$
	Deprec	lation ulated Depreciation	\$2,683 \$2,683	\$5,365 \$8,048	\$5,365 \$13.413	\$5,365	\$5,365	\$5,365	\$5,365	\$5,365	\$5,365	\$5,365	\$5,365	
	1.80% Depr R		0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	\$3,576,707	\$3,5
	Jurisdio	tional Plant	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3,576,707	\$3.576.707	0.98818187 \$3.576.707	0.98818187 \$3,576,707	0.98818187 \$3,576,707	0.98818187 \$3.576.707	0.98818187	0.98
Footnote (b)		tional Factor	\$3,619,483 0.98818187	\$3,619,483 0.98818187	\$3,619,483 0.98818187	\$3,619,483 0.98818187	\$3,619,483 0.98818187	\$3,619,483 0.98818187	\$3,619,483	\$3,619,483	\$3,619,483	\$3,619,483	\$3,619,483	\$3,6
inal = 09,741	353.1 Plant in	C	-		of the second lines	Market Black Black	March March College			4200,000	9202,308	9292,364	\$291,768	\$2
	9.44% Return		\$148,713	\$297,127	\$296,532	\$295,936	\$295.341	\$37,448,365 \$294,745	\$37,372,712 \$294,150	\$37,297,059 \$293,555	\$37,221,405 \$292,959	\$37,145,752 \$292,364	\$37,070,099	\$36,9
		nt in Service e Plant	\$37,788,805 \$18,894,402	\$37,713,152 \$37,750,978	\$37,637,498 \$37,675,325	\$37,561,845 \$37,599,672	\$37,486,192 \$37,524,018	\$37,410,539	\$37,334,885	\$37,259,232	\$37,183,579	\$37,107,925	\$37,032,272	\$36,9
		ulated Depreciation	\$37,827	\$113,480	\$189,133	\$264,786	\$340,440	\$416,093	\$491,746	\$567,399	\$643,053	\$718,706	\$75,653 \$794.359	\$8
	Deprec	iation	\$37,827	\$75,653	\$75,653	\$75,653	\$75,653	\$75,653	\$75,653	0.0020 \$75,653	0.0020 \$75.653	0.0020 \$75,653	0.0020 \$75,653	
	2.40% Depr R		0.0020	0.0020	\$37,826,631 0.0020	\$37,826,631 0.0020	\$37,826,631 0.0020	\$37,826,631 0.0020	\$37,826,631 0.0020	\$37,826,631	\$37,826,631	\$37,826,631	\$37,826,631	\$37,8
		ctional Factor	0.98818187 \$37,826,631	0.98818187 \$37,826,631	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.9
ootnote (b)		lant in Service	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279,018	\$38,279.018	\$98,092 \$38,279,018	\$38,2
49,046 39,509	Non-In	cremental Payroll	\$98,092	\$98,092	\$98,092	\$98,092	\$98,092	\$98,092	\$38,180,926 \$98,092	\$38,180,926 \$98.092	\$38,180,926 \$98.092	\$38,180,926 \$98,092	\$38,180,926	\$38,
90,463	323 Total P	lant in Service	\$38,180,926	\$38,180,926	\$38,180,926	\$38,180,926	\$38,180,926	\$38,180,926	400 400 000					2011203
sal =	9.44% Return		\$543,198	\$1,085,489	\$1,083,677	\$1,081,865	\$1,080,052	\$1,078,240	\$1,076,428	\$1,074,616	\$1,072,804	\$1,070,992	\$1,069,179	\$135, \$1,
		e Plant	\$69,014,994	\$137,914,867	\$137,684,625	\$137,454,384	\$137,224,142	\$136,993,900	\$136,763,658	\$136,533,416	\$136,188,053 \$136,303,174	\$135,957,812 \$136,072,933	\$135,727,570 \$135,842,691	\$135,
		int in Service	\$138,029,988	\$137,799,746	\$575,605 \$137,569,505	\$805,846 \$137,339,263	\$1,036,088 \$137,109,021	\$1,266,330 \$136,878,779	\$1,496,572 \$136,648,537	\$1,726,814 \$136,418,295	\$1,957,056	\$2,187,298	\$2,417,539	\$2,
	Deprec	dation ulated Depreciation	\$115,121 \$115,121	\$230,242 \$345,363	\$230,242	\$230,242	\$230,242	\$230,242	\$230,242	\$230,242	\$230,242	\$230,242	\$230.242	\$:
	2.00% Depr R		0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	\$138,145,109 0.0017	\$138,145,109 0.0017	\$138,
	Jurisdic	ctional Plant	\$138,145,109	\$138,145,109	\$138,145,109	0.98818187 \$138,145,109	0.98818187 \$138,145,109	0.98818187 \$138,145,109	0.98818187 \$138,145,109	0.98818187 \$138,145,109	0.98818187 \$138,145,109	0.98818187	0.98818187	0.9
		lant in Service	\$139,797,251 0.98818187	\$139,797,251 0.98818187	\$139,797,251 0.98818187	\$139,797,251	\$139,797,251	\$139,797,251	\$139,797,251	\$139,797,251	\$139,797,251	\$139,797,251	\$139,797,251	\$139,7
		cremental Payroll	\$358,239	\$358,239	\$358,239	\$358,239	\$358,239	\$358,239	\$358,239	\$139,439,012 \$358,239	\$139,439,012 \$358,239	\$139,439,012 \$358,239	\$139,439,012 \$358,239	\$139, \$1
	322 Total P	fant in Service	\$139,439,012	\$139,439,012	\$139,439,012	\$139,439,012	\$139,439,012	\$139,439,012	\$139,439,012	6420 420 040		0,000	Contraction (Locality of	1000
Acco	unt	Detail	May	June	July	August	September	October	November	December	January	February	March	2012 April
-		See Footnote (b)	2011	2011	2011	2011	2011	2011	2011	2011	2012	2012	2012	
		\$179,119 \$69,898,626				Jurisdictional F	Plant In-Service	\$179,548,448						
		\$69,719,506	1000	onipally in dervice	9177,019,930	\$400,001	\$3,019,403	0.98818187						
may		Original =	Station Equipment - Sta	company In-Service	\$177,619,938	\$456,331	\$3,619,483 \$3,619,483	\$3,619,483 \$181,695,752	2.90%			P-3 Transfer to Plan	\$177,995,05€ (a)	
In-Service May-		325 353.1	Miscellaneous					\$0	1.80%			-	0.98818187 \$1,102.453	
		324	Accessory Electr		\$38,180,926	\$98,092		\$38,279,018 \$0	2.40%			Adjustments	\$1,115,638	
07996-070-		322 323	Reactor Plant Turbogeners		\$139,439,012	\$358,239		\$139,797,251	2.00%		0.4476		\$179.097.509	
		321	Structures & Im					\$0	1.80%		9.44%		0.98818187	
06416-070-													\$181,239,420 (a)	

(a) Total Company In-Service and Jurisdictional Transfer to Plant as shown on the 2010 AE-3 & 2011 P-3 Transfer to Plant excludes the non-incremental costs that are being placed into service. While FPL is not requesting recovery of carrying charges on this amount through the NCRC, these capital costs should be included in our base rate calculation.

66 67 68 69

Errata Notes:
(b) Original calculation used the average plant in service balance as a starting point instead of the plant in service balance. Results in an increase in the Revenue Requirement of \$706,588.

December 2011 - Nuclear - St Lucie Unit 1 Outage 1_24

Line No. Work Orde	er# Plant Account	Detail		Incremental Plant	Non-incremental Payroll	Generating Step Up Unit	Total	Depreciation Rate (Annual)		Pre-Tax Rate of Return (Annual)		In-Service Amount Reconciliation to P-3	
1 06411-070-09 2 08002-070-09	915-007 322	Reactor Pla	Improvements nt Equipment	\$46,326,842	\$112,929		\$0 \$46,439,770	1.80%		9.44%	Total Co. In-Service	\$340,679,260 0.98818187	a)
3 08266-070-09 4 5 In-Service	324 Date 325	Accessory Ele Miscellaneo	erator units ctric Equipment us Equipmen	\$276,782,697 \$7,449,253	\$674,700 \$18,159		\$277,457,396 \$7,467,411 \$0	2.40% 1.80%			Adjustments	\$336,653,068 \$1,920,111 0.98818187	
6 Dec-11 7	353.1 Original = \$23,163,421	Station Equipment - Total	Step up Transformer: al Company In-Service	\$330,558,791	\$805,787	\$10,120,469 \$10,120,469	\$10,120,469 \$341,485,047	2.90%			P-3 Transfer to Plant	\$1,897,419 \$334,755,650 (a)
9	\$55,464 \$23,219,885 See Footnote (b)				Jurisdictional I	Plant In-Service	0.98818187 \$337,449,332						
12 Accoun		2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June	2012 July	2012 August	2012 September	2012 October	2012 November
14	322 Total Plant in Service Non-Incremental Payroll	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,842	\$46,326,84
6	Total Plant in Service	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929 \$46,439,770	\$112,929	\$112,929	\$112,92
7 8	Jurisdictional Factor Jurisdictional Plant	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	\$46,439,770 0.98818187	\$46,439,770 0.98818187	\$46,439,77 0.988181
	2.00% Depr Rate (monthly)	\$45,890,939 0.0017	\$45,890,939 0.0017	\$45,890,939 0.0017	\$45,890,939 0.0017	\$45,890,939	\$45,890,939	\$45,890,939	\$45,890,939	\$45,890,939	\$45,890,939	\$45,890,939	\$45,890,93
0	Depreciation	\$38,242	\$76,485	\$76,485	\$76,485	0.0017 \$76,485	0.0017 \$76,485	0.0017 \$76,485	0.0017 \$76,485	0.0017 \$76.485	0.0017	0.0017	0.001
1	Net Plant in Service	\$38,242	\$114,727	\$191,212	\$267,697	\$344,182	\$420,667	\$497,152	\$573,637	\$650,122	\$76,485 \$726,607	\$76,485 \$803,091	\$76,48 \$879,57
3	Average Plant	\$45,852,697 \$22,926,348	\$45,776,212 \$45,814,454	\$45,699,727 \$45,737,969	\$45,623,242 \$45,661,484	\$45,546,757 \$45,585,000	\$45,470,272	\$45,393,787	\$45,317,302	\$45,240,818	\$45,164,333	\$45,087,848	\$45,011,36
Name and Address of the Owner, where	9.44% Return	\$180,447	\$360,593	\$359,991	\$359,389	\$45,585,000 \$358,787	\$45,508,515 \$358,185	\$45,432,030 \$357,583	\$45,355,545 \$356,981	\$45,279,060 \$356,379	\$45,202,575 \$355,777	\$45,126,090 \$355,175	\$45,049,60
iginal =	323 Total Plant in Service	***************************************				EN ADOLESTICATE			\$300,801	9330,378	\$355,777	\$355,175	\$354,57
\$337,350	Non-Incremental Payroll	\$276,782,697 \$674,700	\$276,782,697 \$674,700	\$276,782,697 \$674,700	\$276,782,697 \$674,700	\$276,782,697 \$674,700	\$276,782,697	\$276,782,697	\$276,782,697	\$276,782,697	\$276,782,697	\$276,782,697	\$276,782,69
38,728,698	Total Plant in Service	\$277,457,396	\$277,457,396	\$277,457,396	\$277,457,396	\$277,457,396	\$674,700 \$277,457,396	\$674,700 \$277,457,396	\$674,700 \$277,457,396	\$674,700 \$277,457,396	\$674,700	\$674,700	\$674,70
e Footnote (b)	Jurisdictional Factor	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	\$277,457,396 0.98818187	\$277,457,396 0.98818187	\$277,457,39
	Jurisdictional Plant 2.40% Depr Rate (monthly)	\$274,178,369 0.0020	\$274,178,369 0.0020	\$274,178,369 0.0020	\$274,178,369	\$274,178,369	\$274,178,369	\$274,178,369	\$274,178,369	\$274,178,369	\$274,178,369	\$274,178,369	\$274,178,36
	Depreciation	\$274,178	\$548.357	\$548,357	0.0020 \$548,357	0.0020 \$548,357	0.0020 \$548.357	0.0020 \$548.357	0.0020 \$548,357	0.0020 \$548,357	0.0020	0.0020	0.002
	Accumulated Depreciation	\$274,178	\$822,535	\$1,370,892	\$1,919,249	\$2,467,605	\$3,015,962	\$3,564,319	\$4,112,676	\$4,661,032	\$548,357 \$5,209,389	\$548,357 \$5,757,746	\$548,35
4	Net Plant in Service Average Plant	\$273,904,190	\$273,355,834	\$272,807,477	\$272,259,120	\$271,710,763	\$271,162,407	\$270,614,050	\$270,065,693	\$269,517,337	\$268,968,980	\$268,420,623	\$6,306,103 \$267,872,266
3	9.44% Return	\$136,952,095 \$1,077,911	\$273,630,012 \$2,153,664	\$273,081,655 \$2,149,349	\$272,533,299 \$2,145,033	\$271,984,942 \$2,140,717	\$271,436,585 \$2,136,401	\$270,888,228 \$2,132,085	\$270,339,872	\$269,791,515	\$269,243,158	\$268,694,801	\$268,146,445
riginal = 1,724,626					92,140,000	42,140,717	32,130,401	\$2,132,000	\$2,127,769	\$2,123,453	\$2,119,137	\$2,114,821	\$2,110,505
\$9,079	324 Total Plant in Service Non-Incremental Payroll	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253	\$7,449,253
,733,706 e Footnote (b)	Total Plant in Service	\$18,159 \$7,467,411	\$18,159 \$7,467,411	\$18,159 \$7,467,411	\$18,159 \$7,467,411	\$18,159 \$7,467,411	\$18,159	\$18,159	\$18,159	\$18,159	\$18,159	\$18,159	\$18,159
	Jurisdictional Factor	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	\$7,467,411 0.98818187	\$7,467,411 0.98818187	\$7,467,411 0.98818187	\$7,467,411 0.98818187	\$7,467,411 0.98818187	\$7,467,411	\$7,467,41
2	Jurisdictional Plant	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	\$7,379,161	0.98818187 \$7,379,161	0.9881818 \$7,379,16
	1.80% Depr Rate (monthly) Depreciation	0.0015 \$5,534	0.0015 \$11,069	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015
i	Accumulated Depreciation	\$5,534	\$16,603	\$11,069 \$27,672	\$11,069 \$38,741	\$11,069 \$49,809	\$11,069 \$60,878	\$11,069 \$71,947	\$11,069	\$11,069	\$11,069	\$11,069	\$11,069
3	Net Plant in Service	\$7,373,626	\$7,362,557	\$7,351,489	\$7,340,420	\$7.329.351	\$7,318,282	\$7,307,214	\$83,016 \$7,296,145	\$94,084 \$7,285,076	\$105,153 \$7,274,007	\$116,222	\$127,291
3	Average Plant 9.44% Return	\$3,686,813	\$7,368,092	\$7,357,023	\$7,345,954	\$7,334,886	\$7,323,817	\$7,312,748	\$7,301,679	\$7,290,611	\$7,279,542	\$7,262,939 \$7,268,473	\$7,251,870 \$7,257,404
riginal =	3.44% Return	\$29,018	\$57,992	\$57,905	\$57,818	\$57,731	\$57,644	\$57,557	\$57,469	\$57,382	\$57,295	\$57,208	\$57,121
5,060,235 se Footnote (b)	353.1 Plant in Service	\$10,120,469	\$10,120,469	\$10,120,469	\$10,120,469	\$10,120,469	\$10,120,469	\$10,120,469	\$10,120,469	\$10,120,469	£40,400,400		
	Jurisdictional Factor	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	\$10,120,469 0.98818187	\$10,120,469 0.98818187	\$10,120,469
	Jurisdictional Plant 2.90% Depr Rate (monthly)	\$10,000,864 0.0024	\$10,000,864 0.0024	\$10,000,864 0.0024	\$10,000,864	\$10,000,864	\$10,000,864	\$10,000,864	\$10,000,864	\$10,000,864	\$10,000,864	\$10,000,864	\$10,000,864
	Depreciation	\$12,084	\$24,169	\$24,169	0.0024 \$24,169	0.0024 \$24,169	0.0024 \$24,169	0.0024 \$24,169	0.0024 \$24,169	0.0024	0.0024	0.0024	0.0024
	Accumulated Depreciation	\$12,084	\$36,253	\$60,422	\$84,591	\$108,759	\$132,928	\$157,097	\$181,266	\$24,169 \$205,434	\$24,169 \$229,603	\$24,169 \$253,772	\$24,169
	Net Plant in Service Average Plant	\$9,988,780	\$9,964,611	\$9,940,442	\$9,916,273	\$9,892,105	\$9,867,936	\$9,843,767	\$9,819,598	\$9,795,430	\$9,771,261	\$9,747,092	\$277,941 \$9,722,923
	9.44% Return	\$4,994,390 \$39,309	\$9,976,695 \$78,524	\$9,952,526 \$78,334	\$9,928,358 \$78,143	\$9,904,189 \$77,953	\$9,880,020 \$77,763	\$9,855,851	\$9,831,683	\$9,807,514	\$9,783,345	\$9,759,176	\$9,735,008
		450,000	\$10,024	\$10,334	\$70,143	\$77,953	\$77,763	\$77,573	\$77,382	\$77,192	\$77,002	\$76,812	\$76,621
2	Total Return	\$1,326,685	\$2,650,773	\$2,645,578	\$2,640,382	\$2,635,187	\$2,629,992	\$2,624,797	\$2,619,601	\$2.614.406	\$2,609,211		
Monthly Jurisdi	Total Depreciation ctional Revenue Requirement - Errat	\$330,040	\$660,079	\$660,079	\$660,079	\$660,079	\$660,079	\$660,079	\$660,079	\$660,079	\$660,079	\$2,604,015 \$660,079	\$2,598,820 \$660,079
,	onal Revenue Requirement - Errata		\$3,310,852	\$3,305,657	\$3,300,462	\$3,295,266	\$3,290,071	\$3,284,876	\$3,279,680	\$3,274,485	\$3,269,290	\$3,264,094	\$3,258,899
	hly Jurisdictional Revenue Require	\$1,656,725 ment \$992,733	60 040 0CC	85 505 007	*****								
			\$2,646,860	\$3,305,657	\$3,300,462	\$3,295,266	\$3,290,071	\$3,284,876	\$3,279,680	\$3,274,485	\$3,269,290	\$3,264,094	\$3,258,899
Original Total	Jurisdictional Revenue Requireme												
	Monthly Difference	\$863,992											
	Total Difference	\$663,992											

Not

Total Company In-Service and Jurisdictional Transfer to Plant as shown on the 2010 AE-3 & 2011 P-3 Transfer to Plant excludes the non-incremental costs that are being placed into service. While FPL is not requesting recovery of carrying charges on this amount through the NCRC, these capital costs should be included in our base rate calculation.

Errata Notes:

(b) Original calculation used the average plant in service balance as a starting point instead of the plant in service balance. Results in an increase in the Revenue Requirement of \$663,962.

December 2011 - Simulator - Turkey Point

Work Order#	Plant Account	Detail		Incremental Plant			Depreciation Rate		Pre-Tax Rate of		In-Service Amount		
TBD	321 322	Structures & I Reactor Ptar	nt Equipment				(Annual)		Return (Annual)	Total Co. In-Service	Reconciliation to P-3 \$2,500,000		
In-Service Date	323 324 325	Yurbogenerator units Accessory Electric Equipmen Miscellaneous Equipmen		2000			2.00% 2.40% 1.80%		0.4770	Adjustments **	0.98818187 \$2,470,455 \$0		
-	353.1 Original =	Station Equipment - S	Step up Transformer Company In-Service	\$2,500,000			1.80%			P-3 Transfer to Plan	0.98818187		
	\$1,250,000 See Footnote (a)	Jurisdictional P	lant In-Service	0.98818187 \$2,470,455						r-5 mansier to man	\$2,470,455		
Account	Detail	2011 December	2012 January	2012 February	2012 March	2012 April	2012	2012	2012	2012	2012		
325 Tot Jur	al Plant in Service isdictional Factor	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500.000		May	June	July	August	September	2012 October	2012 November
Jur	sdictional Plant or Rate (monthly)	0.98818187 \$2,470,455	0.98818187 \$2,470,455	0.98818187 \$2,470,455	0.98818187 \$2,470,455	\$2,500,000 0.98818187 \$2,470,455	\$2,500,000 0.98818187	\$2,500,000 0.98818187	\$2,500,000 0.98818187	\$2,500,000 0.98818187	\$2,500,000 0.98818187	\$2,500,000	\$2,500
Dep	preciation numulated Depreciation	0.0015 \$1,853 \$1,853	0.0015 \$3,706	0.0015 \$3,706	0.0015 \$3,706	0.0015	\$2,470,455 0.0015 \$3,706	\$2,470,455 0.0015	\$2.470,455 0.0015	\$2,470,455 0.0015	\$2,470,455	0.98818187 \$2,470,455 0.0015	0.98818 \$2,470,
Ave	Plant in Service trage Plant	\$2,468,602 \$1,234,301	\$5,559 \$2,464,896 \$2,466,749	\$9,264 \$2,461,190	\$12,970 \$2,457,485	\$16,676 \$2,453,779	\$20,381 \$2,450,073	\$3,706 \$24,087 \$2,446,368	\$3,706 \$27,793	\$3,706 \$31,498	\$3,706 \$35,204	\$3,706 \$38,910	\$3,
9.44% Ret	um renue Requirement - Errata (a)	\$9,715	\$19,415	\$2,463,043 \$19,386	\$2,459,338 \$19,357	\$2,455,632 \$19,328	\$2,451,926 \$19,298	\$2,448,221 \$19,269	\$2,442,662 \$2,444,515 \$19,240	\$2,438,956 \$2,440,809	\$2,435,251 \$2,437,104	\$2,431,545 \$2,433,398	\$42,8 \$2,427,8 \$2,429,6
otal Jurisdictional Reven	The second secon	\$11,568	\$23,121	\$23,092	\$23,062	\$23,033	\$23,004	\$22,975	\$22,946	\$19,211	\$19,182	\$19,153	\$19,
And the second second	ctional Revenue Requirement	\$11,568							388,040	\$42,817	\$22,887	\$22,858	\$22,8
	inal Revenue Requirement	\$6,707	\$18,260	\$23,092	\$23,962	\$23,033	\$23,004	\$22,975	\$22,946	\$22.917	\$22.887		
	onthly Difference	\$6,707								462,011	422,007	\$22,858	\$22,8
	otal Difference	\$4,861											

Errata Notes:

(a) Original calculation used the swiringe plant in service balance as a starting point instead of the plant in service balance. Results in an increase in the Revenue Requirement of \$4,851.