

62

**FPL's Responses to Staff's Tenth
Request for Production of Documents
(No. 79)
Files are on Staff's Exhibits CD**

63

**FPL's Responses to Staff's Eleventh
Request for Production of Documents
(Nos. 82 and 83)**

**See also files re: 82
on Staff's Exhibits CD**

Q.

Refer to FPL's Response to Interrogatory No. 273. Provide workpapers or spreadsheets or other documents which show how FPL's Total Customer Forecast accuracy (based on econometric models), up to three years out, for forecast years 2008 through 2011 compares to the forecast accuracy of total customers using the summation of FPL's "customers by revenue class" forecasts for that same time period, including all statistical output showing the goodness of fit of the models (R-square), the Mean Absolute Percent Error, and other diagnostic statistics.

A.

For the forecast years 2008 through 2011, the forecast accuracy of the total customer model has been superior to the forecast accuracy of total customers based on the sum of the revenue classes. The table below shows the forecast errors of both the total customer model and the total customer forecast based on the sum of the revenue classes. In all but one period out of twelve, the forecast based on the total customer model is more accurate than the forecast based on the sum of the revenue classes.

Supporting documents including total customer and revenue class econometric models are attached.

	Total Customer Forecast (FPL Model)						Total Customer Forecast (Sum of Revenue Classes)				
	Actual	Forecast Year					Forecast Year				
		2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
2008	4,509,730	4,554,808					4,561,475				
2009	4,499,067	4,628,744	4,519,986	4,499,593			4,636,088	4,525,476	4,498,143		
2010	4,520,328	4,708,603	4,548,763	4,501,332			4,719,632	4,562,784	4,500,780		
2011	4,547,051	4,796,344	4,607,594	4,530,367	4,549,837	4,548,154	4,811,198	4,627,891	4,528,092	4,546,957	4,549,746

	Total Customer Forecast (FPL Model)					Total Customer Forecast (Sum of Revenue Classes)				
	Forecast Year					Forecast Year				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
2008	-0.990%					-1.134%				
2009	-2.802%	-0.463%	-0.012%			-2.956%	-0.584%	0.021%		
2010	-3.999%	-0.625%	0.422%			-4.223%	-0.930%	0.434%		
2011	-5.198%	-1.314%	0.368%	-0.061%	-0.024%	-5.490%	-1.747%	0.419%	0.002%	-0.059%

Q.

Provide workpapers or spreadsheets or other documents which show FPL's Residential Customer Forecast accuracy (based on econometric models), with and without "out of model adjustments for reconciliation to Total Customers", up to three years out, for the forecast years 2008 through 2011.

A.

Please see FPL's response to Staff's Fourteenth Set of Interrogatories No. 431 for the forecast accuracy of the residential customer forecast with and without "out of model adjustments for reconciliation to Total Customers." For supporting documents, please see FPL's response to Staff's Eleventh Request for Production of Documents No. 82, documents:

- LF_Staff_POD_82_doc2.xls;
- LF_Staff_POD_82_doc3.xls;
- LF_Staff_POD_82_doc4.xls;
- LF_Staff_POD_82_doc5.xls;
- LF_Staff_POD_82_doc6.xlsx;
- LF_Staff_POD_82_doc7.xls;
- LF_Staff_POD_82_doc8.xls;
- LF_Staff_POD_82_doc9.xls;
- LF_Staff_POD_82_doc10.xls; and
- LF_Staff_POD_82_doc11.xls.

64

**FPL's Responses to Staff's Twelfth
Request for Production of Documents
(Nos. 84-89)**

**See also files re: 84, 86, and 87
on Staff's Exhibits CD**

Q.

Please provide an updated MFR Schedule D-4a that includes the recent One Hundred Nineteenth Supplemental Indenture, dated May 1, 2012, for \$600,000,000 of First Mortgage Bonds, 4.05% series due June 1, 2042, and any other recent changes to projected long-term debt issuances.

A.

The documents being provided are the original as filed MFR D-4a, a corrected MFR D-4a, and an updated MFR D-4a for the May 2012 bond issuance. In the course of updating MFR D-4a, FPL discovered that the expense for reacquired debt was inadvertently missing from MFR D-4a as originally filed, causing the embedded cost of debt to be 2 basis points lower than it should have been. The original MFR D-4a stated 5.24% as the embedded cost of debt; the corrected MFR D-4a shows the embedded cost of debt to be 5.26% using the as-filed projections for the May 2012 bond issuance; and the updated MFR D-4a shows a reduction in the embedded cost of debt to 5.20% when the actuals for the May 2012 bond issuance are included.

FLORIDA PUBLIC SERVICE COMMISSION

Type of Data Shown:

EXPLANATION: Provide the company's 13-month average cost of capital for the Canaveral Modernization Project.

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

X Projected Year Ended 05/31/14

DOCKET NO.: 120015-EI

Witness: Kim Ousdahl, Moray P. Dewhurst, Robert E. Barrett, Jr.

Line No.	(1) Class of Capital	(2) Company Total Per Books (\$000)	(3) Specific Adjustments	(4) Pro Rata Adjustments	(5) System Adjusted (\$000)	(6) Jurisdictional Factor	(7) Jurisdictional Capital Structure (\$000)	(8) Ratio	(9) Cost Rate	(10) Weighted Cost Rate
1	LONG TERM DEBT	326,805	0	0	326,805	0.980925	320,571	34.07%	5.26%	1.79%
2										
3	SHORT TERM DEBT	0	0	0	0		0	0.00%	0.00%	0.00%
4										
5	PREFERRED STOCK	0	0	0	0		0	0.00%	0.00%	0.00%
6										
7	COMMON EQUITY	510,491	0	0	510,491	0.980925	500,754	53.22%	11.50%	6.12%
8										
9	CUSTOMER DEPOSITS	0	0	0	0		0	0.00%	0.00%	0.00%
10										
11	DEFERRED TAXES	121,936	0	0	121,936	0.980925	119,610	12.71%	0.00%	0.00%
12										
13	INVESTMENT CREDITS	0	0	0	0		0	0.00%	0.00%	0.00%
14										
15	TOTAL	959,233	0	0	959,233		940,935	100.00%		7.91%
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										

NOTES: (1) The capital structure reflects incremental sources of capital consistent with the analyses submitted in connection with its need determination proceeding.
(2) The proposed long term debt rate and proposed rate of return on common equity are consistent with FPL's January 2013 Base Rate Increase request.

Totals may not add due to rounding.

Q.

For Interrogatory No. 454, please provide all adjustments/journal entries of other identified adjustments that has impacted the different MFR Schedules due to the Company's corrections or updates.

A.

In addition to documents being provided, see FPL witness Ousdahl's Exhibit No. KO-16 for listing of all identified adjustments impacting revenue requirements associated with the 2013 Test Year and Canaveral Step Increase, and the following rebuttal exhibits provided by FPL witness Ousdahl for detailed calculations for some of these adjustments:

- 1) Exhibit No. KO-18 - Identified Adjustment – Cost of Removal,
- 2) Exhibit No. KO-19 - Identified Adjustment – DOE & AMI
- 3) Exhibit No. KO-20 - Identified Adjustment – Change in Customer Deposit Rule

7FA Advanced Gas Path Uprate

Increased Efficiency and Output

Using existing advanced technology in both turbine materials and design, combined with GE's F-technology operating experience of more than 30 million hours, GE Energy has developed a performance uprate for the current 7FA gas turbine. The Advanced Gas Path (AGP) uprate provides improved heat rate and increased output while maintaining the 7FA's current F-class leading level of reliability and availability. The benefits translate into lower fuel costs and improved revenues for 7FA users in both simple and combined-cycle operation.

How It Works

The AGP uprate is based on an enhanced version of the buckets, shrouds, and nozzles of the 7FA turbine section. The stage 1 section has flow down technology from the FB, while stages 2 and 3 have been improved based on operating data of GE's FA fleet. This flow down of advanced technology allows the 7FA to achieve near 7FB performance while maintaining equivalent 7FA combustion temperatures. The result is a higher performing gas turbine with the same proven emission characteristics as today's 7FA.

In addition to an enhanced hot gas path, the uprate incorporates two key elements of GE's Cooling Optimization uprate package. These features include an active clearance control system and a high efficiency low-pressure drop combustion liner.

Reducing Operating Costs, Improving Performance

GE Energy's advanced technology gas turbine upgrades enhance unit performance and yield benefits with an attractive economic payback.

AGP Uprate Improvements

	Output	Heat Rate
CC	up to +3.0%	up to 1.1%
SC	up to +4.2%	up to 2.2%

With no additional impact on the life of the parts

Minimal System Changes

The only significant change to the unit is the incorporation of this proven new hot gas path; all other systems remain identical to earlier models and operation is largely unchanged. This uprate can be installed during a typical hot gas path or major inspection.

Extended Turndown

Along with this uprate, GE has an extended turndown option that will provide up to seven points of additional turndown, depending on the overall combined-cycle plant design.

The GE Advantage – Our Fleet Enhancing Performance

The uprated 7FA gas turbine capitalizes on GE Energy's extensive domain knowledge, delivering an improved hot gas path section based on fleet experience. Uprated turbines will benefit from higher levels of performance without sacrificing the industry-leading flexibility and reliability of the 7FA.

Maintaining World Class F-technology Emission Levels

The AGP uprate will provide emissions performance equivalent to the current 7FA machine – 9 ppm NO_x and CO. This result is achieved by lowering the amount of cooling needed in the hardware, resulting in a higher firing temperature without increasing the combustion temperature.

Most Reliable Fleet in the Industry

Per ORAP* data, over the past two decades GE's 7FA has led F-technology gas turbines in reliability and availability. This high reliability and availability rate translates to increased operability and reduction in life cycle cost.

Wide Range of Applications

GE Energy's wide range of flexible power generation applications for the 7FA gas turbine include combined cycle, cogeneration, simple-cycle peaking, and Integrated Gasification Combined Cycle (IGCC) in both cyclic and base load operation using a wide range of fuels.



For more information, contact your GE representative or visit www.ge.com/energy.

* Source: ORAP®. All rights reserved. SPS®.
 * ORAP® is a registered trademark of Operational Reliability Analysis Program.
 SPS is a registered trademark of Strategic Power Systems, Inc.
 Copyright © 2010 General Electric Company. All rights reserved.



Q.

FPL stated in its response to the Office of Public Counsel's Six Set of Interrogatories No. 102, that hot gas path maintenance is a new offer from the original equipment manufacturer (OEM). Please provide all documentation and supporting detail from the manufacturer that suggests the use of hot gas path components.

A.

Responsive documents for the major combustion turbine manufacturer's in the FPL fleet were provided in FPL's response to OPC's Sixth Request for Production of Documents No. 59, which was confidential. Additionally, FPL is producing a .04 fact sheet that is not confidential and a .04 overview document obtained at a Technical Symposium sponsored by General Electric that is confidential.

65

**FPL's Responses to Staff's Thirteenth
Request for Production of Documents
(No. 90)**

See file re: 90 on Staff's Exhibits CD

Q.

Please provide FPL's 2012 Load Forecast Variance Report through June 2012.

A.

Please see document provided for the 2012 Load Forecast Variance Report.

66

**FPL's Responses to Staff's First
Request for Admissions
(Nos. 11 and 12)**

Q.

Admit that Attachment E is the Review of Florida's Investor-Owned Electric Utilities 2010 Service Reliability Reports dated November 2011.

A.

Admit.

Q.

Admit that there is no regulatory standard, Commission Rule, or Florida Statute that establishes "superior customer value" as explained by FPL's witness Dewhurst's direct testimony on page 47, lines 10 through 23.

A.

Deny to the extent the request for admission is intended to suggest that the Commission would not have jurisdiction to grant a performance award in terms of return on equity for delivering superior customer value. In setting rates, the Commission may "give consideration, among other things, to the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered; the cost of providing such service and *the value of such service to the public.*" Section 366.041(1), Florida Statutes (2012) (emphasis added). The Commission has previously exercised this authority. See Docket No. 010949-EI, Order No. PSC-02-0787-FOF-EI (Commission rewarded Gulf Power Company with a 25 basis point adder in recognition of Gulf's past performance and as an incentive for Gulf's future performance); Docket No. 800001-EU, Order No. 9852 (Commission rewarded Gulf Power Company with a 25 basis point adder in recognition of Gulf's conservation efforts). Admit to the extent that no regulatory standard, Commission rule or Florida Statutes precisely defines "superior customer value." FPL's use of the phrase "superior customer value" is based on the standard dictionary definitions of superior -- that the value FPL provides to its customers is "of higher rank" and "better" than the other utilities.

67

**FPL's Responses to
OPC's First Set of Interrogatories
(Nos. 3-12 and 14-27)
See Staff's Exhibits CD for
files re: Nos. 7, 9, 10, 11, 21**

Q.

Please refer to Ousdahl Pre-filed Direct Testimony, Section VIII, "Affiliate Transactions," for the following interrogatory:

Please identify and describe in detail the specific functions (e.g., engineering, operations, customer service, human resources, information technology, etc.) that are completely centralized in FPL, those functions that are provided to FPL by affiliates, those functions that are performed independently by FPL and other NEE subsidiaries, the functions that are performed at the NEE holding company level and those that are decentralized to the subsidiaries. For each function, please list the relevant divisions or departments in FPL and each applicable affiliate.

A.

The following functions include services provided to affiliates by FPL:

Corporate Communications – internal and external communications to stakeholders about corporate programs, accomplishments, changes, and events, as well as the management of public relations and media interfaces.

Engineering, Construction and Corporate Services – includes engineering and design efforts; performs procurement functions; manages the maintenance of corporate buildings; oversees real estate management; and provides common corporate services, such as meal services and print shops.

Finance and Accounting – includes preparation of investor relations materials; focused internal financial planning activities; market services (banking and ratings agency relationships); tax advisory and planning; and general accounting activities. Accounting compliance activities are included in this category of service.

General Counsel – includes legal support for business units (e.g., litigation, labor, and employment, commercial contracting, corporate governance, regulatory proceedings, as well as all other operational legal matters); monitor compliance with federal, state, and / or local laws, regulations and ordinances; draft, negotiate, and review agreements.

Human Resources – includes compensation and benefits; workforce planning to establish optimal staffing levels; specific labor-related compliance issues; and skills and knowledge delivery in line with employee development objectives.

Internal Audit – includes compliance and process reviews related to adequacy of internal control mechanisms and adherence with Sarbanes-Oxley and internal risk minimization objectives.

Information Management – includes management, operations and support of applications, architecture and network infrastructure; oversight of security to protect physical and intellectual property; and support for the technology environment through testing, help desk, and telecommunications.

Regulatory Affairs – includes assistance in development of information supporting rate filings, regulatory process management, and serving as point of contact for regulatory proceedings.

Strategy, Policy and Process Improvement – includes evaluating emerging market trends and policies; conducting strategic performance initiatives; performing operational improvement analyses; managing the suite of environmental services; and managing security assets, such as guard services, security devices, incident awareness, etc.

External Affairs – includes support for governmental relations programs; informing stakeholders, such as local government agencies and internal groups, about ongoing company projects.

Transmission and Substation – includes engineering and design support for transmission projects, line routing, substations, and related capital projects. Also includes maintenance support for transmission lines and substations; safety training and consulting services related to sourcing, compliance, and similar transmission and substation operations related tasks.

Power Generation Division – Operating support activities provided by the Power Generation Division (PGD) relate to the following services: technical services related to engineering, environmental, quality, and information management; central maintenance related to scheduled outage planning and execution; production assurance related to reliability, performance, compliance, training, due diligence, and document control; and business support related to workforce tracking, performance benchmarking, regulatory reporting, and invoice processing.

Nuclear – Operating support activities provided by the Nuclear division includes governance, oversight, and monitoring of non-nuclear generation assets and relate to the following services: fuel, training, business and regulatory support, engineering, assurance and licensing. In addition, support is provided for services related to due diligence, construction projects, transition teams, outages, and support specific to NextEra Energy Resources capital projects.

Energy Market Trading– includes fundamentals analysis, fuel price forecasting, fuel hedging strategy, risk analytics, and fuel purchasing.

Some of these functions are provided through matrixed FPL organizations which are led by FPL and include employees of both the utility and certain affiliates. In addition, where provided functions may be comprised of both NEER and FPL employees (i.e. Legal), the employees actually performing the services are directly designated by the performing entity based on the nature of the work performed and expertise required. Services provided by Affiliates on behalf of FPL include Nuclear, IM and Legal Services provided by NEER, fiber services provided by FiberNet, and ESCO support provided by FPLES. In addition, NEE provides aviation operations on behalf of the enterprise.

See Attachment No. 1, which shows the FPL functions that have provided to or received services from affiliates in the second half of 2011 by type of service and by affiliate name.

Services Provided	Partner Company										
	NextEra Energy, Inc.	NEE Capital Holdings Inc	FPL Energy Services, Inc.	FPL Ready-Power, LLC	FPL Fibernet, LLC	NextEra Fibernet dba FNET	NextEra Energy Infrastructure LLC	Lone Star Transmission, LLC	New Hampshire Transmission, LLC	Alando, Inc.	NextEra Energy Resources, LLC
Power Generation Division FPL											D
Nuclear Division											D, S
Fossil Fuel & Interchange			D								D
Transmission				D							D
Distribution	D										D
Customer Service											D
FPL Corporate Finance	A, D	D	A, D	D	A, D	A, D	A	A, D	A, D		A, D
FPL Utility Finance	A	D	A		A, D	A	A	A, D	A		A
Human Resources	A		A, D		A, D	A	A, D	A, D	A		A, D
General Counsel	A	D	A, D	D	A, D	A	A, D	A, D	A, D		A, D
Information Management	A		A		A, D	A, D	A	A, D	A		A, D, S
Engineering Const & Corp Svcs	A, D	D	A, D		A, D	A, D	A, D	A, D	A, D	D	A, D
Strategy & Policy	A		A		A, D	A	A	A, D	A		A, D
Marketing & Communications	A		A		A, D	A	A	A, D	A		A, D
Regulatory & State Gov Affairs					D			D			
Corp & External Affairs											
Internal Audit	A		A		A, D	A	A	A, D	A		A, D
Executive	A	D	A		A, D	A	A, D	A	A		A, D
Energy Marketing & Trading			D	D							D, S

Services Received	Partner Company										
	NextEra Energy, Inc.	NEE Capital Holdings Inc	FPL Energy Services, Inc.	FPL Ready-Power, LLC	FPL Fibernet, LLC	NextEra Fibernet dba FNET	NextEra Energy Infrastructure LLC	Lone Star Transmission, LLC	New Hampshire Transmission, LLC	Alando, Inc.	NextEra Energy Resources, LLC
Power Generation Division FPL											D
Nuclear Division											D
Fossil Fuel & Interchange											D
Transmission							D	D			D
Distribution											D
Customer Service											D
FPL Corporate Finance			D								D
FPL Utility Finance							D				D
Human Resources											D
General Counsel								D			D
Information Management											D
Engineering Const & Corp Svcs											D
Strategy & Policy											D
Marketing & Communications											D
Regulatory & State Gov Affairs							D				D
Corp & External Affairs											D
Internal Audit											D
Executive											D
Energy Marketing & Trading			D								D

A - Affiliate Management Fee Services
D - Direct Charges
S - Service Fee

Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 4
Page 1 of 1

Q.

Referring to the testimony of witness Ousdahl, at page 26, line 9, please explain in detail the meaning and significance of being the "primary operating entity of NEE".

A.

FPL, in its primary role of providing affordable and reliable electric service to its customers, conducts all necessary operating and support functions for itself and conducts most if not all of those same functions for affiliates. FPL has operated as a stand-alone entity for many years. As affiliate operations began, FPL leveraged its fleet and support organizations to serve the enterprise while reducing its costs billed to customers. It continues to be the largest operating entity of NEE as measured by assets, employees, payroll and revenues.

Q.

Referring to the testimony of witness Ousdahl, at page 26, line 20, please detail the “operating support activities” performed by the nuclear and power generation divisions.

A.

Operating support activities provided by the Nuclear division relate to the following services: fuel, training, business and regulatory support, engineering, assurance and licensing. In addition, support is provided for services related to due diligence, construction projects, transition teams, outages, and support specific to NextEra Energy Resources capital projects.

Operating support activities provided by the Power Generation Division (PGD) relate to the following services: technical services related to engineering, environmental, quality, and information management; central maintenance related to scheduled outage planning and execution; production assurance related to reliability, performance, compliance, training, due diligence, and document control; and business support related to workforce tracking, performance benchmarking, regulatory reporting, and invoice processing.

Q.

On page 27, line 13, FPL witness Ousdahl states that FPL's CAM "largely follows" NARUC's published guidelines. Please explain in detail each instance in which FPL's CAM differs from NARUC guidelines.

A.

Paragraph two of the NARUC guidelines states in part: "The guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight."

There are no material differences between the NARUC guidelines and the CAM. A specific example where inconsequential differences exist between the NARUC guidelines and FPL's CAM is that FPL does not include an organizational chart in its CAM as suggested in C(1) of the guidelines, but instead includes the organizational charts in its annual diversification report filing with the FPSC. FPL's CAM is consistent in all material respects with NARUC guidelines.

Q.

Referring to the testimony of witness Ousdahl, at pages 27- 28, please list separately all “strategic and governance” cost pools, all “fleet construction and operations support” cost pools, and all “general operations and support” cost pools. In your answer, for each cost pool within the three categories detail which departments and cost centers are included and how each cost pool is accumulated and allocated (direct charge, service fee or AMF). Also provide the total cost pool, the allocation method, the allocation to each entity and the numbers underlying the allocation calculations for each of the years 2010 through 2013.

A.

The testimony of witness Ousdahl describes three major categories of support as part of an overall explanation of the types of shared services that FPL provides to Affiliates. Costs are captured by cost center, and not necessarily by those specific illustrative categories, so each cost center could have charges relating to one or all these types of services. In general, FPL would include the departments in the illustrative categories as follows:

<u>Strategic and Governance</u>	<u>Fleet Construction and Operations Support</u>	<u>General Operations and Support</u>
General Counsel	Power Generation	Information Management
Finance	Nuclear	Marketing & Communications
Human Resources	Transmission	Engineering & Construction – ISC
Internal Audit	EMT	Engineering & Construction – CRE
Strategy & Policy	Engineering & Const. – Construction	
Executive		

Charges by cost center can not be broken down into these specific categories, however, the attached reports provide the requested information for all allocated costs organized by cost center. Note that cost pools and the allocation methodology applies only to services included in Service Fees and AMF charges. Note that Service Fees are allocated 100% to NextEra Energy Resources, LLC. Prior to July 1, 2011, the total amount of the AMF was billed to FPL Group Capital.

See the Attachment Nos. 1-7.

Q.

Referring to witness Ousdahl's testimony at page 28, please list each cost center that has "Direct Charges" to affiliates by name and number. For payroll time related charges, please indicate whether the cost center and individual employee use positive time reporting (each hour specifically charged to a work order or account) or exception reporting, which normally uses a standard time allocation but reports direct charge hours to affiliates only on an exception basis.

A.

For payroll related charges, FPL used both positive and exception reporting. Employees are designated as either fixed or variable based on their individual job description. Fixed employees use exception reporting and variable employees use positive time reporting. At any point in time, any FPL cost center could provide services to affiliates in accordance with the control procedures described in Exhibit KO – 9. As such, FPL has provided the following cost centers that had "Direct Charges" to Affiliates for the period July through December 2011 as an example.

20100	Power Generation Division FPL
20105	Nuclear Division
20111	Fossil Fuel & Interchange
20115	Transmission
20120	Distribution
20125	Customer Service
20140	FPL Corporate Finance
20141	FPL Utility Finance
20142	Human Resources
20144	General Counsel
20146	Information Management
20148	Engineering Const & Corp Svcs
20150	Strategy & Policy
20152	Marketing & Communications
20154	Regulatory & State Gov Affairs
20156	Corp & External Affairs
20158	Internal Audit
20168	Executive
20172	ACG/Finance Other
20176	Misc GL Entry/Staff
20111	Energy Marketing & Trading

Q.

Referring to the testimony of witness Ousdahl at page 28, please detail the procedure and calculations for determining the hourly charge used for time allocations from FPL to affiliates for direct charges. Please include an explanation and detailed example for a specific real (but unidentified by name) employee showing all factors and calculations.

A.

When FPL direct charges an affiliate for services provided, each employee charges an internal order on their timesheet for specific hours worked which translates to a receivable from that particular affiliate based on the employee's actual hourly rate. The charges to affiliate internal orders are accumulated each month and loaded with the appropriate payroll and non-payroll overhead loaders by FPL's accounting system (SAP) during the month-end closing process. See Attachment No. 1 for an example of amounts charged to an affiliate using actual data from January 2012.

**Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 10
Page 1 of 1**

Q.

Referring to the testimony of witness Ousdahl at page 28, please list by name and number all FPL cost centers that have charges to affiliates and map them to each cost pool and allocation method. If a cost center is divided among two or more cost pools, please explain the method for determining which cost pool is charged.

A.

See Attachment No. 1.

Q.

Referring to witness Ousdahl testimony at page 32, lines 8-16, please provide the original budget, actual charges and the variance for each cost pool for 2011.

A.

Page 32, lines 8-16 of witness Ousdahl's direct testimony references the review procedures performed by the Cost Measurement and Allocations department, which includes analysis of actual charges versus original budget for costs pools related to Affiliate Management Fee (AMF). See Attachment Nos. 1 and 2, which reflect the original budget, actual charges, and variances for each cost pool in the AMF for 2011.

Q.

Please explain in detail the specific services (billing, customer referrals, etc.) FPL provides for FPLES and how FPLES is charged for each service provided by FPL.

A.

Operational costs are determined by cost study and then rates are developed and charged as described in Attachment No. 1.

FPL SERVICES PROVIDED TO FPLES

Service FPL provides for FPLEnergy Services, Inc. (FPLES)	How FPLES is Charged
FPL provides billing and payment processing services for some FPLES customers. FPLES program charges are itemized in the utility bill as separate charges.	FPL charges FPLES based on the number of line items in the bills. These charges are settled through the intercompany account.
FPL provides billing and payment processing services for FPLES miscellaneous receivables.	FPL charges FPLES based on the number of items processed. These charges are settled through the intercompany account.
FPL provides printing and mailing services for FPLES miscellaneous payables and payroll checks.	FPL charges FPLES based on the number of items printed and mailed. These charges are settled through the intercompany account.
FPL provides bill printing, mailing and processing services for FPLES retail gas business.	FPL charges FPLES through the intercompany account based on the number of bills printed and processed. These charges are settled through the intercompany account.
FPL will assist FPLES customers who call FPL with FPLES inquiries and complaints.	FPL charges FPLES through the intercompany account based on the number of calls handled and the time associated with the call. These charges are settled through the intercompany account.
Upon obtaining permission, FPL will transfer new customer calls answered by FPL's Customer Care Center to FPLES, for the purpose of offering move-related services.	FPL charges FPLES through the intercompany account based on the number of calls handled and the time associated with the call.
FPL provides warehousing services for some FPLES products.	FPL charges FPLES through the intercompany account based on the square footage used.
FPL provides facility space and maintenance to FPLES.	FPL charges FPLES based on a fee per square footage. These charges are billed to FPLES on a miscellaneous receivable.
Prior to February 2012, FPL gas traders secured and scheduled physical gas purchases for FPLES.	Employees directly charged FPLES for activities through a fixed payroll distribution, that was developed after completing a review of the amount of time spent by EMT personnel when performing each FPLES-related activity. Charges were settled through the intercompany account.
FPL financial traders enter into financial hedge transactions for the benefit of FPLES.	Employees directly charge FPLES for activities through a fixed payroll distribution, developed after completing a review of the amount of time spent by EMT personnel when performing each FPLES-related activity. Charges are settled through intercompany account. FPL will discontinue this service mid-2012.
FPL determines the derivative treatment and records the monthly Mark to Market adjustment for FPLES hedges, as well as provides the quarterly reporting to be included in the 10Q/K.	Employees directly charge FPLES for activities through a fixed payroll distribution, developed after completing a review of the amount of time spent by EMT personnel when performing each FPLES-related activity. Charges are settled through intercompany account.
On an as-needed basis, FPL employees provide specialized services to FPLES (e.g., regulatory and legal support).	FPL employees directly charge FPLES for time spent supporting FPLES activities.
As described in the Cost Allocation Manual (CAM), FPL acts as the centralized service company for general services such as information management, human resources, etc.	These services are charged through the Affiliate Management Fee, which is settled through the intercompany account.

Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 14
Page 1 of 1

Q.

Please explain in detail how NEE non-regulated subsidiaries compensate Florida Power & Light (FPL) for use of the Florida Power & Light (FPL) name and show the amounts for the years 2010 through 2013.

A.

FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., *Cost Allocations and Affiliate Transactions*. There is no separate compensation provided to FPL by affiliates for the use of the Florida Power & Light name.

**Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 15
Page 1 of 1**

Q.

Are any of FPL's subsidiaries not regulated by the FPSC? If so, which ones and why?

A.

All of FPL's subsidiaries are consolidated as part of FPL's financials and thus their financial results are considered in the course of the FPSC's rate regulation of FPL.

**Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 16
Page 1 of 1**

Q.

Is any portion of FPL's or its subsidiaries' operations unregulated (below the line)? If so, which ones and why?

A.

No. Neither FPL, nor its subsidiaries, have any unregulated operations.

Q.

The following interrogatories refer to exhibits to witness Ousdahl's Pre-filed Direct Testimony

Referring to KO-9, is this the CAM for FPL only, or is it the CAM for FPL and all affiliates that charge FPL? If it is not the CAM for all affiliates that charge FPL, please identify the relevant CAMs for those affiliate relationships. Please ensure that the cost allocation methodology or pricing mechanism for every affiliate charge to FPL is covered.

A.

The CAM included as Exhibit KO-9 is the CAM that governs all charges to affiliates from FPL and FPL's terms and conditions for charges to FPL from affiliates. In regards to CAMs for affiliates that charge FPL, FPL has identified only one document that would be responsive to this request. NextEra Energy Resources, Inc., an affiliate of FPL, maintains a cost allocation process which is included in FPL's response to OPC's First Request for Production of Documents No. 10.

Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 18
Page 1 of 1

Q.

Referring to KO-9, page 1, third paragraph, if affiliates utilize separate affiliate purchase orders to order from FPL vendor contracts or relationships, how do the affiliates pay for the value of having FPL establish the vendor contracts or relationships?

A.

FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., *Cost Allocations and Affiliate Transactions*. There is no separate compensation provided to FPL by affiliates for having FPL establish vendor contracts or relationships.

Q.

Referring to Exhibit KO-9, pages 13 and 14, Section F, please provide the recommended information (a, b, and c) for each of the years 2010 and 2011 and the projections for 2012 and 2013.

A.

Section F in Exhibit KO-9 reflects NARUC guidelines which recommend that regulated entities provide annual information related to non-tariffed charges associated with services/products and the sale/use of assets which are provided/received from each non-regulated affiliate. For non-regulated affiliate transactions, please see below. Note, with the exception of FPL's affiliate Lone Star Transmission Holdings, LLC, all FPL affiliates are non-regulated. FPL does not provide corporate support services as described in its CAM to non-affiliated third parties.

For non-regulated affiliate transactions for 2010, please see MFR C-31, which includes FPL's 2010 diversification report filed with the FPSC.

For non-regulated affiliate transactions for 2011, FPL will provide this information in a supplemental response once FPL's files its 2011 Diversification Report with the FPSC, which is expected to be on April 30, 2012.

For non-regulated affiliate transactions forecasted to be allocated from FPL to its affiliates for 2012 and 2013, please see FPL's response to OPC's First Set of Interrogatories No. 7.

For non-regulated affiliate transactions forecasted to be direct charged from FPL to each affiliate for 2012 and 2013, see Attachment No. 1.

For non-regulated affiliate transactions forecasted to be charged from affiliates to FPL for 2012 and 2013, see Attachment No. 2.

Florida Power & Light Company
Docket No. 120015-E1
OPC's First Set of Interrogatories
Interrogatory No. 19
Attachment No. 1
Page 1 of 2

Table	2012	1	2	3	4	5	6	7	8	Overall Result
Resp. cost ctr	NEER	FIBERNET	FPLES	OTHER	NEW HAMPSHIRE	LONE STAR TRAN	U.S. TRANSMISS	NEXTERA FIBERN		
Total	\$5,702,149	\$1,133,836	\$0	\$0	\$294,564	\$261,046	\$0	\$0	\$0	\$5,702,149
Power Generation Div	\$8,182,848	\$1,586,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,182,848
Nuclear Division	\$1,114,785	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,114,785
Transmission	\$3,000,485	\$48,319	\$52,358	\$1,787,972	\$5,760	\$0	\$0	\$0	\$0	\$4,894,894
Customer Service	\$1,003,063	\$0	\$0	\$6,050,000	\$0	\$0	\$0	\$0	\$0	\$7,053,063
FPL Corporate Finar	\$2,408,873	\$0	\$0	\$21,936	\$0	\$0	\$0	\$0	\$0	\$2,430,809
Human Resources	\$10,296,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,296,983
General Counsel	\$3,733,451	\$262,756	\$0	\$21,832	\$0	\$0	\$0	\$0	\$0	\$4,038,039
Information Management	\$340,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340,254
Engineering Const & Regulatory & State C	\$1,506,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,506,042
Internal Audit	\$2,482,568	\$12,000	\$193,441	\$3,297,339	\$0	\$0	\$0	\$0	\$0	\$3,502,781
Executive	\$24,801,719	\$323,075	\$280,560	\$11,179,080	\$5,760	\$0	\$0	\$0	\$0	\$25,277,328
Energy Marketing & Corporate Support	\$40,388,304	\$1,457,911	\$280,560	\$11,179,080	\$300,324	\$261,046	\$0	\$0	\$0	\$36,590,193
Florida Power & Ligh	\$9,313,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,313,398
Less Service Fee	\$31,074,906	\$1,457,911	\$280,560	\$11,179,080	\$300,324	\$261,046	\$0	\$0	\$0	\$44,553,826
Direct Charges	\$1,624,688.37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,624,688
Add Overheads on Nuclear Direct	\$5,997,506	\$1,278,897	\$381,514	\$1,603,736	\$32,893	\$0	\$0	\$0	\$0	\$9,294,546
Rental Revenues (See Tab Other R)	\$38,697,100	\$2,736,808	\$662,073	\$12,782,816	\$300,324	\$293,939	\$0	\$0	\$0	\$55,473,060
Rate Case Files/Rate Case 2012/2012 Rate Case Exhibits 2011 Intercompany.xls										

Revised to
Correct
Fibernet by
\$121K

Source SAP BW Report
Plan Current Year

Note: Other Column L includes \$6050k for Palms(line 9)

Table	1	2013	2	3	4	5	6	7	8
Resp. cost entr	NEER	FIBERNET	FPLES	OTHER	NEW HAMPSHIRE	LONE STAR TRAN	U.S. TRANSMISS	NEXTERA FIBERN	
Power Generation Div	\$5,909,678								
Nuclear Division	\$8,348,697								
Transmission	\$1,967,971	\$1,406,196				\$336,945			\$0
Customer Service	\$116,514	\$1,000							\$0
FPL Corporate Final	\$3,140,110	\$49,947	\$54,073	\$1,804,740	\$5,966				\$0
Human Resources	\$1,050,557	\$0	\$0	\$6,231,500	\$0				\$0
General Counsel	\$2,541,872	\$0	\$0	\$5,000	\$0				\$0
Information Management	\$13,321,187								\$0
Engineering Const & Regulatory & State C	\$9,935,122	\$274,987	\$0	\$22,264	\$0				\$0
Internal Audit	\$1,577,377								
Executive	\$0	\$10,000	\$200,863	\$3,015,338	\$0				\$0
Energy Marketing & Corporate Support	\$2,545,386	\$0	\$35,375	\$0	\$0				\$0
Florida Power & Light	\$28,111,710	\$334,934	\$290,331	\$11,078,842	\$5,966				\$0
	\$44,454,470	\$1,742,129	\$290,331	\$11,078,842	\$342,911	\$323,751			\$0
	\$9,557,837								
	\$34,896,633	\$1,742,129	\$290,331	\$11,078,842	\$342,911	\$323,751			\$0
Rental Revenues (See Tab Other Re									
G/Kate Case Files/Kate Case 2012/2012 Rate Case Exhibits 12011 Intercompany.xls	\$7,241,598	\$1,282,429	\$396,138	\$1,863,430		\$38,126			\$0
To Exhibit KO-	\$43,862,768	\$3,034,559	\$686,468	\$12,942,272	\$342,911	\$361,876			\$0

Source SAP BW Report
Plan Current Year
Note: Other Column W includes \$6232k for Palms(line 9)

**Florida Power & Light Company
Forecasted Purchases from Affiliates
Non Tariff Transactions
(\$000)**

	2012	2013
NextEra Energy Resources, LLC	\$4,804	\$4,973
FPL Energy Services, Inc.	\$724	\$751
FPL FiberNet, LLC	\$6,180	\$6,304
Palms Insurance Company, LTD	\$10,157	\$10,161
	<u>\$21,865</u>	<u>\$22,189</u>

Note: The above amounts do not include transactions related to the funding of shared benefit plans or the funding for the tax sharing agreement.

**Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 20
Page 1 of 1**

Q.

Referring to Exhibit KO-9, page 15, please identify the supporting documents, that include the underlying numbers and calculations for each of the overhead rates shown on page 15.

A.

See FPL's response to OPC's First Request for Production of Documents No. 4.

Q.

Referring to Exhibit KO-9, Exhibit C, page 16, please identify fully each entity listed and provide the actual underlying allocation number for each factor for each entity and its vintage.

- a) Please show the projected 2012 dollars to be allocated to each entity according to the allocation factors on this chart.
- b) Please reconcile the 2012 dollar allocations represented by this chart to the Schedule C-30 2013 projected allocations. Explain which affiliates change and why, and identify any material differences in the amount of allocations from 2012 to 2013.

A.

The entities included in KO-9, Exhibit C are:

FPL = Florida Power & Light Company
NEER = NextEra Energy Resources, LLC
Florida Fibernet = FPL FiberNet, LLC
FPLES = FPL Energy Services, Inc.
NHT = New Hampshire Transmission, LLC
LST = Lone Star Transmission Holdings, LLC
UST = NextEra Energy Transmission, LLC
Texas Fibernet = NextEra FiberNet, LLC

The tables in Attachment No. 1 include the allocation numbers for each entity for 2012 and 2013. The change in dollars allocated to affiliates can be attributed to two main factors. The first is an increase in the size of the pool being allocated. The second cause of the increase is due to the fact that the affiliates are growing at a faster rate than FPL and are therefore being allocated a larger proportion of the cost pools. As evidenced by the attached, the most significant example of this is the increase in the amount of costs allocated to Lone Star Transmission. As the affiliate moves from construction through start-up in 2012 to full operation in 2013, there is significant growth in all factors.

Note that the "AMF-Other" reference on the attached file refers to the AMF that is allocated to NextEra Energy Capital Holdings, LLC for allocation to Palms Insurance under the Mass Formula.

Q.

Please explain in detail each of the transactions listed on Schedule C-29.

A.

See Attachment No. 1.

Sanford Plant Buffer Property

As a result of the Florida Department of Transportation (FDOT) exercising a stipulated order of taking, on June 22nd, 2010, FPL sold to the FDOT the Sanford Plant Buffer Property for the stipulated value of \$2.31 million. The sale included 7.52 acres of land (which was purchased in 1982) as well as structures and improvements. The sale resulted in a gain of \$1.769 million, which was deferred and is being amortized into income over five years. Historically, FPL has deferred gains or losses on the sale or exchange of property and amortized those gains/losses into income over a five year period consistent with Order No. 13537, Docket No. 830465-EI, which reaffirmed the Florida Public Service Commission's (FPSC) policy.

Sale of the General Office (GO) Property

In April 2011, FPL entered into a sale-leaseback transaction with OROT Flagler, LLC for the Miami GO at a sales price of \$37 million, which included a leaseback period of seven years. The assets sold included the General Office land and structures, furniture, satellite antenna, and land held for future use. The GO property was purchased in 1975 and the land held for future use was purchased in 1974. After taking into account closing costs, this transaction resulted in a gain of \$3.79 million, which was deferred and is being amortized into income over a five year period consistent with the policy referenced above.

Mitigation Phase I

FPL granted a conservation easement to federal and state agencies for the development of wetlands on 4,313 acres of land adjacent to its Turkey Point generating facility. In return, upon reaching certain development milestones, the government agencies granted FPL 421 mitigation credits, which it can sell to third parties. During 2008, FPL recorded a \$1.135 million gain from the sale of mitigation credits to various third parties. The gain represents the proceeds received over and above the cost of the land and its development and maintenance. The gain was deferred and is being amortized into income over a five year period consistent with the policy referenced above.

Aviation Assets Transfer

In 2011, FPL recorded a gain of \$6.149 million as a result of transferring its aviation assets to its parent, Next Era Energy, Inc. The net book value of the transferred aircraft, related assets and the sale of a purchase contract for an aircraft under construction, amounted to \$33.462 million. The resulting gain for the difference between the appraised value of transferred assets and net book value was deferred and will be amortized into income over a five year period consistent with the policy referenced above.

Q.

Please explain the transactions related to the funding of shared benefit plans and provide the transaction amounts to and from FPL for each of the years 2010-2013 described in Schedule C-30, Note 5.

A.

The reference to shared benefit plans included in Note 5 on MFR C-30 for the 2013 Test Year relates to amounts allocated by NextEra Energy, Inc. (NEE) to FPL for benefits associated with the qualified non-contributory defined benefit pension plan for all employees (Pension), supplemental executive retirement plan (SERP), contributory post retirement plan for health and life insurance for eligible retirees (Post Retirement), life insurance, medical insurance, dental insurance, employee savings plan, workers compensation, educational assistance, and post employment benefits, all of which are sponsored by NEE. The amounts allocated to FPL for the requested periods are itemized on MFR C-35, except for SERP, which is included in the total reported for employee welfare. Below are the requested amounts relating to SERP:

2010	\$5,981,906
2011	\$6,409,388
2012	\$6,847,273
2013	\$6,021,317

**Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 24
Page 1 of 1**

Q.

Referring to Schedule C-31, Entity Organization Chart, are the entity organization charts provided the same as the tax entity roll-up chart? If not, please provide the current tax entity roll-up chart.

A.

We do not maintain a tax entity roll up chart. Florida Power & Light Company and its subsidiaries are members of a federal consolidated income tax return filed with the IRS. The parent entity for this consolidated return is NextEra Energy Inc., and Subsidiaries.

Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 25
Page 1 of 1

Q.

For each affiliate relationship listed in Schedule C-31, Contract with Affiliates, please identify and describe documents establishing that the contract was developed competitively at arms-length. List the non-affiliated bidders/proposers for each deal and identify the summary bid evaluation spreadsheet.

A.

"Schedule C-31, Contracts with Affiliates" is apparently referencing page 455 of FPL's 2010 FERC Form 1. The majority of the contracts included on page 455 are considered sole source arrangements. FPL has identified one document responsive to this request and has included it in FPL's response to OPC's First Set of Production of Documents No. 5. FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., *Cost Allocations and Affiliate Transactions*.

Q.

Referring to Schedule C-31, Employee Transfers, in addition to the aviation group, there were a number of transfers of executives from FPL to NEE. Does this indicate a shift of corporate support services from FPL to NEE? Please explain any expected evolution of organization structure, roles and responsibilities from 2010 through 2013 regarding shared services and affiliate relationships.

A.

FPL continues to be the primary support provider across the enterprise. As business needs dictate, there will be shifts in resources between FPL and its affiliates. There is no expected evaluation of organizational structure, roles, and responsibilities from 2010 through 2013 regarding shared services and affiliate relationships.

**Florida Power & Light Company
Docket No. 120015-EI
OPC's First Set of Interrogatories
Interrogatory No. 27
Page 1 of 1**

Q.

Please explain in detail any transactions with affiliates listed on Schedule C-31, Page 69 of 72.

A.

With the exception of the \$2,000,000 cash donation to NextEra Foundation (a non-for-profit organization that financially assists charitable, scientific, and educational organizations), there are no affiliate transactions reported on this Schedule.

AFFIDAVIT

Kimberly Bozetarnik
Kimberly Bozetarnik

State of Florida

County of Palm Beach

I hereby certify that on this 11th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kimberly Bozetarnik who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No. 24 from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 11th day of April, 2012.

Jodi Marris-Gonzalez
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Kim Ousdahl

Kim Ousdahl

State of Florida)

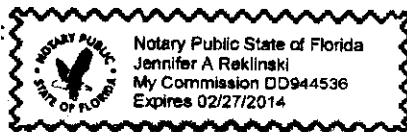
County of Palm Beach)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 3-4, 6-13, 15-17, 19-23, and 25-27 from OPC's 1st Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Roxane R. Kennedy

State of Florida)

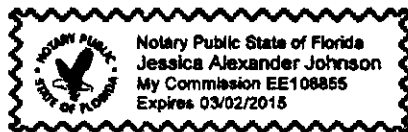
County of Palm Beach)

I hereby certify that on this 5th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Roxane R. Kennedy, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 5 from OPC's 1st Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 6th day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Kim Ousdahl

Kim Ousdahl

State of Florida)

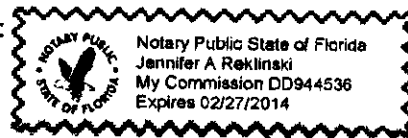
County of Palm Beach)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 5 from OPC's 1st Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Pamela L Metz
Pamela L. Metz

State of Florida)

County of Palm Beach)

I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Pamela L. Metz, who is personally known to me, and he/she acknowledged before me that he/she cosponsored the answer(s) to Interrogatory No(s). 5 from OPC 1ST Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.


In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20th day of April, 2012.

Morgan A. Sabato
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT




Maria J. Moncada

State of Florida)

County of Palm Beach)

I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Maria J. Moncada, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 2, 14, and 18 from the Office of Public Counsel's First Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20 day of April, 2012.



Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



Kathleen Slattery

State of Florida)

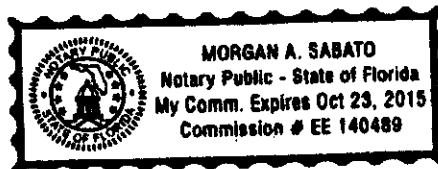
County of Palm Beach)

I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Kathleen Slattery**, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory No(s). 1 from Office of Public Counsel's First Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20th day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



**FPL's Responses to
OPC's Second Set of Interrogatories
(Nos. 30-33, 33 Supplemental,
33 Amended, 34, 34 Amended, 35,
35 Amended, 37, 38, 41-46, 48,
48 Corrected, 50, 51, 52,
52 Supplemental, 53, 56,
56 Supplemental, 58, 59,
59 Supplemental, 60, 60 Supplemental,
61, 62 and 65)**

**See Staff's Exhibits CD for
files re: Nos. 33, 34, and 35**

Q.

Accumulated Deferred Income Taxes (ADIT). For FPL please provide a detailed itemization of each item of ADIT as of 12/31/2009, 12/31/2010, 12/31/2011 and 2012 to date. For each item, identify the book/tax-timing difference that causes the ADIT, explain when that temporary timing difference first arose, identify the amount of the timing difference as of each date, and describe in detail whether and how that particular timing difference relates to an item of utility rate base, utility revenue and/or utility expense, and how the related item has been reflected in the Company's filing for ratemaking purposes.

A.

See Attachment No. 1 for the book/tax timing differences as of December 31, 2009, 2010 and 2011.

Consistent with FPL's obligations to the Securities Exchange Commission, the information requested for 2012 to date (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Florida Power & Light Company
 Docket No. 120015-EI; OPC's Second Set of Interrogatories; Interrogatory No. 30; Attachment No. 1; Page 1 of 3

FERC ACCT	Temporary Difference	ADT Dec 2011	ADT Dec 2010	ADT Dec 2011	Pre-Tax Dec 2009	Pre-Tax Dec 2010	Pre-Tax Dec 2011	Inception Date	Rate Basis, Revenue or Expense	Rate Basis Treatment
190	5 Year Mand Agmt/Latiff Billing	4,018	0	0	10,416	1	(1)	May 2005	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	AX Software	30,596	0	0	107,647	1	(1)	Oct 2006	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Bad Debt Expense	8,688,415	6,688,535	3,223,323	21,955,709	17,803,253	8,355,989	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Bonuses	1,266,704	1,900,985	(43,637)	3,293,744	5,677,498	1,735,222	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Cap Gain Emis Allow	857,846	792,511	669,362	2,223,838	2,054,468	1,735,222	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Core ITC Asset & GU	37,519,456	26,923,613	25,574,258	71,340,132	68,758,555	66,297,494	Oct 2009	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	DeCommissioning Account	312,926,213	323,448,604	335,953,407	811,215,071	838,495,411	870,905,676	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Def Compensation	4,482,723	4,230,503	3,183,550	11,670,789	10,965,956	8,252,883	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Def Franchise Fee Rev	2,437,875	(174,847)	2,384,968	6,319,832	(1,230,970)	6,182,730	May 2010	Temporary Difference related to amount included in Reg. Lab. on balance sheet/Rate Base	Rate Base
190	Deferred Gain-Aviation	0	340,926	1,976,503	0	883,800	5,123,929	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Deferred Interest - NC	0	117,430	95,406	0	304,421	247,327	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Deferred Material	244,679	241,495	241,495	634,293	626,040	626,040	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Early Capacity Payments	238,128	238,128	238,128	617,312	617,312	617,312	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Env Litigation Reserve	173,588	218,488	276,789	450,000	568,783	717,482	Aug 2009	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Environmental Liability	11,788,107	10,139,212	9,784,014	30,551,521	26,284,411	25,311,766	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Extended Warranty	0	510,907	461,933	0	1,324,450	1,197,492	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	FAS109 - 139	19,245,125	20,307,721	16,092,593	19,540,415	18,410,011	1,350,597	Various	Temporary Difference related to amount included in Reg. Lab. on balance sheet/Rate Base	Rate Base
190	Interest Payable	7,537,714	1,101,661	520,992	5,030,600	2,079,972	2,085,600	Nov 1989	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	IRMA Settlement Agreement	1,940,554	1,372,576	604,597	2,079,972	5,749,667	5,749,667	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	PPSC Revenue Rulid	802,348	0	0	5,749,667	5,749,667	5,749,667	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Fuel Storage Reserve	2,217,934	2,217,934	2,217,934	4,206,170	4,159,177	6,206,196	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Gain Due Prop Allow	1,622,530	1,604,402	2,432,229	2,228,258	(1)	(1)	Feb 2006	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Gain Gas Contracts - FPLES	47,161	0	0	3,103,944	2,881,856	2,881,856	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Gain on Resc Ind	1,283,048	1,177,362	1,111,676	2,500,000	2,000,000	2,000,000	Dec 2008	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Gain on Coal Debt	964,375	1,791,500	771,500	236,417	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Home Purchase Program - Liability	91,198	0	0	72,655	(102,646)	0	Jan 2007	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	IBM Credit - LT	26,104	(39,586)	0	26,102,485	26,903,700	24,415,232	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Injuries and Damages	10,069,034	10,378,102	9,418,176	85,676	0	85,676	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Interest Accrued State Current	0	7,435,943	0	0	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Intercurrent Bkng	33,060	0	33,060	(6,021)	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	JVA Variable Income	(2,323)	(2,323)	0	1,347,845	2,019,305	2,557,069	Nov 2010	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Marsh Sale ITC GU	519,931	931,704	986,366	8,345	8,345	6,345	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Measurement And Verification Incom	0	77,572,824	74,981,954	1,347,845	2,019,305	2,557,069	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Mitigation Bank Expenses	3,219	3,219	3,219	66,153,755	57,667,085	46,299,002	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Mitigation Bank Gains	25,518,811	22,245,078	17,659,840	17,048,678	17,048,678	18,272,043	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Mitigation Banking Credits	6,576,528	6,576,528	7,045,441	14,390,955	8,121,570	7,055,146	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Non-Ded Bank Cost	5,551,311	3,132,896	2,721,523	39,306,633	44,082,553	48,858,474	Nov 2002	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Non-Ded Core Expenses	15,162,534	17,004,845	18,847,156	13,248,260	14,319,999	15,391,738	Nov 2002	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Non-Mand S Inventory	5,110,516	5,523,940	5,937,363	45,260,925	56,713,366	47,510,376	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Non-Mand Res-Purp	17,459,055	21,877,181	(872,327)	46,079,483	39,124,079	(2,261,380)	Apr 2002	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Nuclear Authorization - Reg Credit	17,175,161	15,092,113	12,409,066	6,195,841	11,303,320	10,700,439	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Nuclear Fuel Waste	2,380,046	4,350,256	4,127,684	188,168,689	242,178,761	181,396,109	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Nuclear Fuel Book/Tax Base	72,965,103	93,420,457	69,969,692	2,472,070	3,389,363	2,256,616	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Over/Under Recovery - FREC	963,601	1,307,447	1,037,567	345,694,091	336,574,576	306,508,871	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Paid Retirement Benefits	133,351,495	129,833,643	118,235,797	11,148,635	10,670,705	10,117,562	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Premium Lighting Prog Rev	4,300,509	4,116,224	3,902,850	84,608	84,608	84,608	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	PTE Trans Intern Study	32,638	32,638	32,638	1,752,675	166,562	166,562	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Refund Aviation	676,984	64,251	0	140,000	(304,164)	140,041	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Refund Life Insurance	54,095	(100,400)	(117,331)	(260,271)	(300,164)	(304,164)	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Refund Partnership Book (Income) Less	(100,400)	(117,331)	(117,331)	1,357,114	967,793	0	Apr 2009	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Regulatory Obligation	525,507	525,507	373,326	0	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Salts Tax	3,084	0	0	8,022	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	State/Wharff Revenue	0	87,350	103,258	0	0	267,682	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	State/Wharff Tax	10,893,109	11,503,843	12,114,578	28,238,778	29,622,018	31,405,258	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	S-PREP Def Interest	14,966,349	13,692,617	12,418,865	38,798,052	35,496,090	32,194,228	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	State Capital ITC GU	0	11,296,508	10,913,745	0	0	29,292,276	Apr 2010	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	State Capital Loss Carryforward 1997	0	15,012	0	0	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	State Capital Loss Carryforward 1997	66,931,537	67,573,733	64,822,932	173,510,141	175,187,900	168,043,995	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Storm - Regulatory Asset	(1,727,865)	(1,727,865)	(1,727,865)	(4,479,313)	(4,479,313)	(4,479,313)	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Storm Fund Allow	1,079	1,079	2,798	2,798	2,798	2,798	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	Storm Fund Earnings	8,135,418	10,457,865	11,360,177	21,069,871	27,110,474	29,449,584	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base

FERC ACCT	ADT Dec 2009	ADT Dec 2010	ADT Dec 2011	Pre-Tax Dec 2009	Pre-Tax Dec 2010	Pre-Tax Dec 2011	Inception Date	Rate Basis, Revenue or Expense	Rate Basis Treatment
180	212,163	212,163	212,163	550,000	550,000	550,000	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
180	5,974	1,483	6,746,622	15,486	3,870	17,489,624	Various	Temporary Difference related to amount included as Reg. Lab. on balance sheet/Rate Base	Rate Base
180	11,464,686	75,193,337	50,966,396	29,772,355	194,927,639	128,789,749	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
190	17,224,914	14,814,379	7,786,220	44,662,205	38,559,634	20,184,627	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
	862,896,244	1,034,478,753	847,919,359	2,161,143,630	2,428,049,964	2,415,623,578		Account 190 Total	
282	(14,532,116)	(9,884,752)	(12,767,471)	(37,672,373)	(25,624,764)	(33,997,785)	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
282	1,326,141	671,912	(1,396,616)	3,437,824	1,741,833	(3,620,521)	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
282	(60,487)	(60,487)	0	0	66,368	0	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
282	1,899	27,501	27,501	0	66,368	66,368	Various	Temporary Difference related to amount included as Reg. Lab. on balance sheet/Rate Base	Rate Base
282	627,536	612,904	512,904	1,626,795	1,329,827	22,022,959	Feb 2011	Temporary Difference related to amount included as Reg. Lab. on balance sheet/Rate Base	Rate Base
282	(2,555,653)	(2,300,187)	(2,563,501)	(6,316,828)	(6,659,754)	(6,342,514)	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
282	0	(1,724,168)	(1,366,507)	0	(4,495,574)	(3,386,927)	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
282	(29,143,823)	(33,644,283)	(32,628,484)	(75,551,088)	(87,217,816)	(84,325,351)	Various	Temporary Difference related to property capitalized for book, not tax/Rate Base	Rate Base
282	(28,641,643)	(28,384,343)	(26,130,911)	(74,230,836)	(73,642,148)	(63,657,988)	Various	Temporary Difference related to removal cost incurred for book, not tax/Rate Base	Rate Base
282	2,615,301	2,615,301	0	6,779,781	6,779,781	6,779,781	Various	Temporary Difference related to depreciation recognized for book, not spread/Rate Base	Rate Base
282	(325,188)	(8,801,413)	(8,801,413)	(842,951)	(1)	(1)	Various	Temporary Difference related to basis adjustment from IRS audit/Rate Base	Rate Base
282	3,803,837	8,917,444	0	(499,999,999)	(499,999,999)	0	Various	Temporary Difference related to book depreciation recognized for book, not spread/Rate Base	Rate Base
282	(192,874,000)	(192,874,000)	0	(297,166)	(142,156)	0	Jan 2006	Temporary Difference related to tax depreciation on distribution reirements/Rate Base	Rate Base
282	(33,035)	(33,035)	0	(85,639)	221,587	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
282	816,697	65,437	0	2,111,167	0	0	Various	Deferred taxes related to amounts accrued prior to change in tax rates	Rate Base
282	(22,163,774)	(22,297,064)	(22,288,498)	160,086,935	134,469,544	109,957,251	Various	Temporary Difference related to bonus depreciation for state spread over seven years/Rate Base	Rate Base
282	(66,987,969)	(96,429,392)	(106,136,427)	912,200,410	525,902,871	420,722,296	Jan 2008	Temporary Difference related to bonus depreciation for state spread over seven years/Rate Base	Rate Base
282	6,006,108	4,807,286	15,040,822	0	0	0	Jan 2009	Temporary Difference related to bonus depreciation for state spread over seven years/Rate Base	Rate Base
282	32,611,165	18,801,028	17,604,806	0	0	0	Jun 2011	Temporary Difference related to bonus depreciation for state spread over seven years/Rate Base	Rate Base
282	140,451,040	145,468,545	146,807,718	364,098,614	377,160,194	390,577,363	Various	Temporary Difference related to accrual for books of final demaintenance/Rate Base	Rate Base
282	765,031	1,748,803	3,004,975	1,983,231	4,535,589	7,789,955	Various	Temporary Difference related to property capitalized for book, not tax/Rate Base	Rate Base
282	(23,547)	(23,547)	(23,547)	(61,041)	(61,041)	(61,041)	Various	Temporary Difference related to audit adjustment for plant capitalization/Rate Base	Rate Base
282	(22,341,862)	(17,115,540)	(10,174,604)	(57,323,167)	(44,369,515)	(26,376,161)	Various	Temporary Difference related to property capitalized for book, not tax/Rate Base	Rate Base
282	(17,241,968)	(16,807,642)	(16,807,642)	(44,697,329)	(43,571,403)	(43,571,403)	Various	Temporary Difference related to transition property not deductible for tax/Rate Base	Rate Base
282	12,657,715	11,967,052	14,256,061	32,813,796	28,690,081	36,957,116	Various	Temporary Difference related to CIAC recognized as income for tax, not book/Rate Base	Rate Base
282	448,022	444,022	444,022	1,161,430	1,161,430	1,161,430	Various	Temporary Difference related to CIAC recognized as income for tax, not book/Rate Base	Rate Base
282	48,992,987	35,804,695	46,252,086	126,779,176	92,818,394	119,901,713	Various	Temporary Difference related to interest capitalized for book, not tax/Rate Base	Rate Base
282	(95,257,344)	(116,672,461)	(86,248,851)	(247,198,482)	(302,714,014)	(223,845,318)	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
282	0	(8,007,633)	2	482,319	482,319	4	Various	Temporary Difference on Nuclear cost recognized for tax, not book/Rate Base	Rate Base
282	(174,259)	(174,259)	(3)	482,319	482,319	4	Various	Temporary Difference on Nuclear cost recognized for tax, not book/Rate Base	Rate Base
282	(2,610,424)	(474,098)	(452,468)	(6,767,140)	(1,229,028)	(1,172,957)	Various	Temporary Difference on Nuclear cost recognized for tax, not book/Rate Base	Rate Base
282	9,031,633	(7,589,522)	(7,589,522)	23,413,176	(19,672,123)	(19,672,123)	Various	Temporary Difference on Nuclear cost recognized for tax, not book/Rate Base	Rate Base
282	(951,991)	(951,991)	(951,991)	618,107	0	0	Various	Deferred taxes related to amounts accrued prior to change in tax rates	Rate Base
282	(901,044)	(901,044)	(901,044)	2,335,823	(2,335,823)	(2,335,823)	Various	Temporary Difference related to CIAC included in income for tax/Rate Base	Rate Base
282	238,666	194,508	150,128	618,107	504,234	389,102	Various	Temporary Difference related to book depreciation not spread/Rate Base	Rate Base
282	(16,328,800)	(18,633,971)	(7,524,346)	0	0	(19,505,758)	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	(247,763,153)	(267,584,439)	(244,747,176)	(694,633,871)	(47,418,117)	55,431,794	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	608,202,267	1,206,239,591	1,443,946,200	2,984,988,186	3,126,992,260	3,743,217,628	Various	Temporary Difference for depreciation recognized for book/Rate Base	Rate Base
282	225,470	225,470	225,470	584,468	584,468	584,468	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	(66,810,123)	(4,968,568)	55,044,961	(173,195,934)	(12,860,279)	101,846,791	Dec 2011	Temporary Difference reflected as a reduction to plant for book and capitalized for tax/Rate Base	Rate Base
282	0	(30,636,631)	0	0	(79,420,949)	142,695,946	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	0	(4,564,324)	1	0	(11,632,336)	0	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	781	781	781	2,024	2,024	2,024	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	(1,989,250)	(1,989,250)	(1,989,250)	(5,156,837)	(5,156,837)	(5,156,837)	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	(3,910,454,718)	(4,602,633,653)	(5,725,990,656)	(10,138,252,283)	(12,020,688,537)	(14,844,971,301)	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	90,844	90,844	235,499	235,499	235,499	235,499	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
282	0	(1,112,994)	17,206,969	0	(2,885,274)	44,594,686	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base

FEEC ACCT	ADIT	ADIT	ADIT	ADIT	Pre-Tax	Pre-Tax	Pre-Tax	Inception	Rate Basis, Revenue or Expense	Rate Basis, Revenue or Expense	Rate Basis
Temporarily Deferred	Dec 2010	Dec 2011	Dec 2010	Dec 2011	Dec 2010	Dec 2011	Date	Temporary Difference	Temporary Difference	Temporary Difference	Temporary Difference
282	33,233	(3,431,320)	(3,431,320)	0	241,682	0	Various	Temporary Difference for depreciation recognized for book/Rate Base	Temporary Difference for depreciation recognized for book/Rate Base	0	Rate Base
282	12,003,856	13,944,422	13,944,422	9,247,558	31,357,538	23,972,931	Various	Temporary Difference related to unfiled amounts not recognized in plant/Rate Base	Temporary Difference related to unfiled amounts not recognized in plant/Rate Base	(8,384,607)	Rate Base
282	(3,568,064,438)	(4,055,353,841)	(4,055,353,841)	(4,472,880,519)	(8,682,436,958)	(8,382,436,958)	Various	Account 282 Total	Account 282 Total	0	Rate Base
283	2,842,101	2,842,101	2,842,101	0	7,380,690	7,380,690	Various	Temporary Difference reflected as deferred liability on balance sheet/Rate Base	Temporary Difference reflected as deferred liability on balance sheet/Rate Base	0	Rate Base
283	(13,226,136)	(10,536,136)	(10,536,136)	(7,966,132)	(34,286,615)	(27,468,919)	Oct 2009	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	(6,818,700)	Rate Base
283	(912,418)	(912,418)	(912,418)	0	(2,365,310)	(2,468,919)	Various	Temporary Difference related to litigation capitalized with nuclear license renewal payroll costs deducted for tax/Rate Base	Temporary Difference related to litigation capitalized with nuclear license renewal payroll costs deducted for tax/Rate Base	0	Rate Base
283	(2,087,078)	(2,385,823)	(2,385,823)	(2,683,971)	(6,184,121)	(6,957,789)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	1,157,250	1,157,250	1,157,250	0	3,000,000	3,000,000	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(13,759,728)	(13,759,728)	(13,759,728)	(12,781,129)	(34,379,275)	(33,148,747)	Oct 2009	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(1,341,285)	(1,341,285)	(1,341,285)	0	(3,477,084)	(3,477,084)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(19,359,074)	(23,762,147)	(23,762,147)	(6,205,149)	(61,677,632)	(16,096,303)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(5,597,418)	(17,030,717)	(17,030,717)	(15,636,734)	(44,149,719)	(41,313,634)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(4,463,983)	(4,463,983)	(4,463,983)	(5,808)	(940)	(23,629)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(244,868)	(101,158,599)	(101,158,599)	(39,705,676)	(634,866)	(262,238,752)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	129,556	(54,989)	(54,989)	161,959	335,854	419,854	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(88,787,177)	(74,810,931)	(74,810,931)	(80,651,860)	(20,927,646)	(177,652)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(1,646,783)	(1,081,981)	(1,081,981)	(1,170,363)	(282,518)	(3,057,402)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(12,389)	(2,866,938)	(2,866,938)	(8,898,231)	(7,532,113)	(23,326,937)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(1,885)	16,910	16,910	0	43,836	43,836	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(2,241,937)	(2,320,723)	(2,320,723)	(2,213,589)	(6,016,133)	(5,738,033)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(3,709,637)	(3,824,682)	(3,824,682)	(5,643,610)	(9,925,294)	(14,645,783)	Various	Temporary Difference due to casualty losses recognized for tax, not book/Rate Base	Temporary Difference due to casualty losses recognized for tax, not book/Rate Base	0	Rate Base
283	(11,250,269)	(10,067,149)	(10,067,149)	(8,844,030)	(29,268,357)	(26,097,601)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(9,872)	(404,152)	(404,152)	0	(1,033,657)	(1,033,657)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(12,389)	(3,786,412)	(3,786,412)	(37,490,917)	(100,548,054)	(97,189,830)	Nov 2010	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(3,203,750)	(4,823,889)	(4,823,889)	(6,109,526)	(8,305,250)	(12,505,221)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(2,712,999)	(2,754,407)	(2,754,407)	(2,775,112)	(7,033,048)	(7,194,069)	Various	Temporary Difference reflected in CWIP for books and deducted for tax/Rate Base	Temporary Difference reflected in CWIP for books and deducted for tax/Rate Base	0	Rate Base
283	(15,806,305)	(32,242,691)	(32,242,691)	(34,255,866)	(83,584,422)	(88,892,764)	Various	Temporary Difference reflected in CWIP for books and deducted for tax/Rate Base	Temporary Difference reflected in CWIP for books and deducted for tax/Rate Base	0	Rate Base
283	9	9	9	4,404	0	11,418	Various	Temporary Difference reflected as an intangible for book and deducted for tax/Rate Base	Temporary Difference reflected as an intangible for book and deducted for tax/Rate Base	0	Rate Base
283	(392,123,920)	(399,271,656)	(399,271,656)	(419,808,120)	(1,016,523,447)	(1,088,290,650)	Various	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	0	Rate Base
283	(4,522,669)	(4,252,885)	(4,252,885)	(4,809,816)	(11,725,129)	(12,321,154)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(328,070)	(336,060)	(336,060)	(337,535)	(923,033)	(875,010)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(1,410,688)	(979,371)	(979,371)	(771,300)	(2,538,875)	(1,989,888)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(333,229)	(1,483,960)	(1,483,960)	(73,605,201)	(3,847,000)	(190,810,632)	Dec 2010	Temporary Difference for book depreciation recognized as flow bank for book/Rate Base	Temporary Difference for book depreciation recognized as flow bank for book/Rate Base	0	Rate Base
283	(26,761,911)	(26,809,805)	(26,809,805)	(5,456,877)	(14,646,154)	(14,145,149)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(317,194,291)	(288,346,466)	(288,346,466)	(257,410,265)	(747,596,554)	(807,453,701)	Apr 2010	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(3,382,226)	(3,382,225)	(3,382,225)	(3,382,225)	(8,767,919)	(8,767,919)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283	(7,186,838)	(1,105,375,175)	(1,105,375,175)	(1,078,000,033)	(2,613,128,540)	(2,613,128,540)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	0	Rate Base
283								Total Account 283	Total Account 283		
GRAND TOTAL											
											(8,366,612,117)
											(8,152,495,907)

Q.

Taxes. Has FP&L changed any tax accounting methods in any year, 2009, 2010 or 2011? If so, please identify each such change and quantify and explain the impact on income tax expense and on FP&L's Accumulated Deferred Income Tax balances as of each date: 1/1/2009; 12/31/2009, 12/31/2010 and 12/31/2011. Show in detail how such impacts were determined.

- a. Please identify all accounting entries and journal entry workpapers for FPL 2009, 2010, 2011 and for 2012 to date related to any tax accounting method changes in any year since 2009.

A.

Florida Power & Light Company did not change any tax accounting methods in years 2009, 2010, or 2011.

- a. N/A

Q.

AFUDC. Explain in detail the Company's procedure for accruing AFUDC, and provide examples of AFUDC accrued in the test year. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, and adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation.

A.

FPL computes the AFUDC rate in accordance with Commission Rule 25-6.0141. An example of FPL's computation of the AFUDC rate (per FPL's December 2011 Earnings Surveillance Report) is included in Attachment No. 1. For an explanation of FPL's procedure for accruing actual AFUDC, including a sample calculation, see Attachment No. 2. For an example of AFUDC accrued in the test year, see Attachment No. 3.

In regards to the impact of the Alternative Minimum Tax, FPL is not in an alternative minimum tax position. The Company calculates any tax effects of the alternative minimum tax (if applicable) and the interest capitalized for federal income tax purposes and includes these amounts in deferred income taxes in the capital structure as required per the Rule.

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
BASIS FOR THE REQUESTED AFUDC RATE
FPSC ADJUSTED BASIS
DECEMBER, 2011

SCHEDULE A: PAGE 1 OF 1

CAPITAL COMPONENTS	JURISDICTIONAL AVERAGE	CAPITAL RATIO	COST OF CAPITAL	AFUDC WEIGHTED COMPONENTS
LONG TERM DEBT	\$ 5,352,638,827	29.21%	5.18%	1.51%
SHORT TERM DEBT	353,437,249	1.93%	1.49% *	0.03%
PREFERRED STOCK	-	0.00%	0.00%	0.00%
CUSTOMER DEPOSITS	538,753,069	2.94%	5.62% *	0.17%
COMMON EQUITY	8,602,482,901	46.95%	10.00%	4.69%
DEFERRED INCOME TAX	3,472,224,016	18.95%	0.00%	0.00%
INVESTMENT TAX CREDITS	4,210,198	0.02%	0.00%	0.00%
TOTAL	\$ 18,323,746,259	100.00%		6.40%

* 13-MONTH AVERAGE

NOTE:
EFFECTIVE APRIL 1, 2010 THE COMMISSION APPROVED AFUDC RATE IS 6.41%

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
BASIS FOR THE REQUESTED AFUDC RATE
FPSC ADJUSTED BASIS
DECEMBER, 2011

SCHEDULE B: PAGE 1 OF 3

AVERAGE	SYSTEM PER BOOKS	RETAIL PER BOOKS	COMMISSION ADJUSTMENTS *	ADJUSTED RETAIL
LONG TERM DEBT	\$ 6,002,869,606	5,877,972,859	(525,334,032)	5,352,638,827
SHORT TERM DEBT	360,826,082	352,626,776	810,473	353,437,249
PREFERRED STOCK	-	-	-	-
COMMON EQUITY	8,782,323,351	8,582,756,407	19,726,494	8,602,482,901
CUSTOMER DEPOSITS	537,923,747	537,517,646	1,235,423	538,753,069
DEFERRED INCOME TAX	3,766,788,083	3,688,236,788	(216,012,773)	3,472,224,016
INVESTMENT TAX CREDITS	184,946,928	181,401,562	(177,191,363)	4,210,198
TOTAL	\$ 19,637,677,797	19,220,512,038	(696,765,779)	18,323,746,259

* FOR ADJUSTMENT DETAILS, SEE SCHEDULE B, PAGES 2 AND 3

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
AVERAGE RATE OF RETURN
DECEMBER, 2011

SCHEDULE B: PAGE 2 OF 3

RATE BASE ADJUSTMENTS	JURISDICTIONAL
PLANT IN SERVICE:	
ENVIRONMENTAL	\$ 1,047,469,555
FUEL AND CAPACITY	131,982,612
AVIATION - PLANT	8,064,074
LOAD CONTROL	38,035,782
ASSET RETIREMENT OBLIGATION	8,715,226
CAPITAL LEASES	52,987,351
TOTAL	<u>\$ 1,287,254,600</u>
ACCUMULATED PROVISION FOR DEPRECIATION:	
ENVIRONMENTAL	\$ (70,880,062)
ACCUM PROV DECOMMISSIONING COSTS	(2,856,405,828)
ASSET RETIREMENT OBLIGATION	39,022,116
ASSET RETIREMENT OBLIGATION DECOMMISSIONING	2,648,396,654
AVIATION - RESERVE	(4,655,393)
FUEL AND CAPACITY	(46,383,968)
OTHER RATE CASE ADJUSTMENTS	197,537
LOAD CONTROL	(20,511,126)
CAPITAL LEASES	856,905
TOTAL	<u>\$ (310,363,164)</u>
CONSTRUCTION WORK IN PROGRESS:	
CONSTRUCTION WORK IN PROGRESS	\$ 1,658,228,232
CWIP - ECRG PROJECTS	\$ 273,383,283
TOTAL	<u>\$ 1,931,611,515</u>
NUCLEAR FUEL:	
NUCLEAR FUEL IN PROCESS	\$ 0
NUCLEAR FUEL CAPITAL LEASES	0
TOTAL	<u>\$ 0</u>
WORKING CAPITAL:	
(SEE SCHEDULE B, PAGE 3 OF 3)	\$ (2,011,737,173)
TOTAL ADJUSTMENTS	<u>\$ 896,765,779</u>

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
AVERAGE RATE OF RETURN
DECEMBER, 2011

SCHEDULE B: PAGE 3 OF 3

WORKING CAPITAL ADJUSTMENTS	JURISDICTIONAL
ADJUSTMENTS TO ASSETS PER BOOKS:	
ACCOUNTS RECEIVABLE - ASSOC COS	\$ 22,618,987
INTEREST & DIVIDENDS RECEIVABLE	16,270,290
ACCTS RECEIVABLE - TAX REFUND	0
NET UNDERRECOVERED FUEL, CAPACITY,ECCR, ECR	303,814,613
CASH CAPITAL SUB ACCOUNT	0
POLE ATTACHMENTS RENTS RECEIVABLE	12,512,902
PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	4,213,072
RATE CASE EXPENSE	2,158,197
TEMPORARY CASH INVESTMENTS	8,535,514
ASSET RETIREMENT OBLIGATION	0
STORM DEFICIENCY RECOVERY	781,333,880
NUCLEAR COST RECOVERY	11,828,183
JOBGING ACCOUNTS	13,616,029
TOTAL ADJUSTMENTS TO ASSETS PER BOOKS	\$ 1,176,901,668
ADJUSTMENTS TO LIABILITIES PER BOOKS:	
ACCOUNTS PAYABLE - ASSOC COS	\$ 0
ACCUM DEFERRED RETIREMENT BENEFITS	(223,191)
ACCUM. PROV. - PROPERTY & STORM INSURANCE	(203,613,301)
ACCUM. PROV. - RATE REFUNDS	0
GAIN ON SALE OF EMISSION ALLOWANCE	(1,990,322)
JOBGING ACCOUNTS	(24,332,598)
PAYABLE TO NUCLEAR DECOMMISSIONING FUND	0
LEHMAN HEDGE	0
POLE ATTACHMENT RENTS PAYABLE	(6,513,752)
PREFERRED STOCK DIVIDENDS ACCRUED	0
SJRPP ACCELERATED RECOVERY	(53,576,446)
ASSET RETIREMENT OBLIGATION	(2,696,135,838)
MARGIN CALL CASH COLLATERAL	0
STORM DEFICIENCY RECOVERY	0
NUCLEAR COST RECOVERY	(199,217,621)
TRANSMISSION RELIABILITY ENHANCEMENT	(3,135,773)
TOTAL ADJUSTMENTS TO LIABILITIES PER BOOKS	\$ (3,188,638,841)
NET ADJUSTMENTS TO WORKING CAPITAL PER BOOKS	\$ (2,011,737,173)

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
METHODODOLOGY FOR MONTHLY COMPOUNDING
OF THE AFUDC RATE
DECEMBER, 2011

SCHEDULE C: PAGE 1 OF 1

AFUDC COMPOUNDING

$((1+R/12)^{12}-1) =$
 $((1+R/12)^{12}-1) =$ 6.40%
 $((1+R/12)^{12}-1) =$ 1.06400000
 $(1+R/12) =$ 1.00518300
 $(R/12) =$ 0.00518300

MONTHS	AFUDC		MONTHLY AFUDC	CUMULATIVE AFUDC
	BASE			
JAN	1.00000000	0.00518300	0.00518300	0.00518300
FEB	1.00518300	0.00520986	0.00520986	0.01039287
MAR	1.01039287	0.00523687	0.00523687	0.01562973
APR	1.01562973	0.00526401	0.00526401	0.02089374
MAY	1.02089374	0.00529129	0.00529129	0.02618504
JUN	1.02618504	0.00531872	0.00531872	0.03150376
JUL	1.03150376	0.00534629	0.00534629	0.03685004
AUG	1.03685004	0.00537400	0.00537400	0.04222404
SEP	1.04222404	0.00540185	0.00540185	0.04762589
OCT	1.04762589	0.00542985	0.00542985	0.05305573
NOV	1.05305573	0.00545799	0.00545799	0.05851372
DEC	1.05851372	0.00548628	0.00548628	0.06400000

AFUDC Accrual Methodology and Sample Calculation

Allowance for Funds Used During Construction (AFUDC) Accrual Methodology

AFUDC is recorded monthly according to FPSC Rule 25-6.0141 which states that CWIP or Nuclear Fuel in Process not under lease agreement that is not included in rate base may accrue AFUDC under the following conditions:

Eligibility test:

A project is eligible to accrue AFUDC if it meets the following requirements: a) estimated additions exceed 0.5 percent of the sum of the total balance in general ledger accounts Electric Plant in Service (Account 101) and Completed Construction not Classified (Account 106) as of the prior month and b) the construction period is greater than a year. Note: Projects originally estimated to be completed in less than one year but are suspended for six months or more, or are not ready for service after one year become eligible for AFUDC on a prospective basis only.

An AFUDC rate is calculated annually as per FPSC rule and the FERC regulations. The information provided includes the monthly discounted AFUDC rate, the debt/equity split for the income statement and the debt/equity split to be used in calculating deferred income taxes. The debt/equity splits are based on the approved weighted cost rates used to develop the overall AFUDC rate as approved by the FPSC. AFUDC borrowed funds component is reflected in the interest section while the other funds component is reflected in the other-income and deduction section. Upon receiving the FPSC's approval, the new rates are loaded into the PowerPlant fixed asset system and verified for accuracy on a monthly basis prior to AFUDC being recognized. The accrual of AFUDC is discontinued when the asset being constructed is placed into service.

Time Test:

The construction period must exceed 12 months to be eligible for AFUDC under FPSC Rule 25-6.0141.

- The AFUDC time test is performed the month the work order has its first eligible charge (cash voucher, payroll or engineering – includes applied engineering).
- If the calculation of the estimated construction period in months equals to or exceeds thirteen (13) months the work order would qualify for the AFUDC time period criteria.

Application of AFUDC on Land and Site Preparation:

AFUDC is not applied on land work orders which are to be transferred to Account 105, Plant held for future use. AFUDC is applied to land work orders when the related on-going construction is eligible for AFUDC. AFUDC is applied to site preparation work orders that are either eligible for AFUDC on their own or eligible under the project concept. If the work order is subsequently transferred to Account 105, Plant held for future use, no AFUDC is reversed. AFUDC is applied on all related land, site preparation and construction work orders when the first work order becomes eligible for AFUDC either on its own or through the project concept.

The AFUDC application is to be suspended prospectively when:

- construction activity will cease for a period greater than six months due to circumstances within FPL's control. Construction activity is defined to include all preconstruction engineering, legal fees, licensing requirements, etc.
- a work order/project has not received charges for cash voucher, payroll or engineering for a period of six months. Suspension will be automatic on the seventh month.

The AFUDC application is not suspended when:

- The construction delay is caused by circumstances beyond FPL's control. (i.e. government action, vendors, acts of God. etc.)
- The work order is part of a larger project and all activities for that project have not ceased.

Calculation Methodology

Base: AFUDC is calculated on a monthly basis for the eligible projects in the PowerPlant fixed asset system based on the FPSC approved rates and the actual cash outlay. Therefore the CWIP beginning balance is adjusted for certain exclusions such as Unfunded Pension and Welfare Costs and accruals were added to one-half of the adjusted current month expenditures. Only eligible Internal Orders (IOs) are flagged in the PowerPlant fixed asset system and by so doing, included in the CWIP balance eligible to accrue AFUDC. See Appendix I for an example calculation based on a single IO.

Rate: The prescribed rates per the FPSC are applied to the base calculation. These rates are discounted and a monthly AFUDC rate is applied.

Convention: One-half month convention is followed in the month an IO becomes eligible to accrue AFUDC. AFUDC uses the one-half month convention for the in-service date for IOs less than \$10,000,000 and to actual date of in-service for IOs with estimated property additions of \$10,000,000 or more.

Appendix I

The following is an example AFUDC calculation based on a single IO (P00000002574). The approved AFUDC rates were as follows:

November 2011 Debt: 0.00161142 Equity: 0.00357945

AFUDC Calculation (IO #)

	<u>Beginning Month Balance</u>	<u>Current Month</u>	<u>Total</u>
CWIP (Account 107)	\$479,871,773.37	\$24,055,720.23	
Less: Unfunded Pension	(\$3,128,017.01)	(\$1,034,363.64)	
	-----	-----	
	\$476,743,716.36	\$23,021,356.59	
Half Current Month		\$11,510,678.30	
	-----	-----	
Base before Exclusions	\$476,743,716.36	\$11,510,678.30	
	=====	=====	
Other Exclusions:			
Less: Accrued Expenses	(\$18,200,678.39)	(\$1,779,915.81)	
	-----	-----	
	(\$18,200,678.39)	(\$1,779,915.81)	
Half Current Month Accrual		(\$889,957.91)	
	-----	-----	
Adjusted AFUDC Base	\$458,543,037.97	\$10,620,720.39	\$469,163,758.36
	=====	=====	=====

AFUDC Debt -	0.00161142 @ \$469,163,758.36 = \$756,019.86
AFUDC Equity -	0.00357945 @ \$469,163,758.36 = \$1,679,348.21

Definitions:

- CWIP (Account 107):** Construction Work In Progress (CWIP) refers to eligible AFUDC internal orders only.
- Unfunded Pension:** Recognized pension liability relating to the Internal Order; cash payment has not been applied.
- Accrued Expenses:** Expenses which have been recognized in relation to the Internal Order in the current fiscal period.

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 32
Attachment No. 3; Page 1 of 1

OPC 2nd Set Int. #32 - Attachment 3 2013 Rate Case Forecast	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	Year 2013
In-Service Date													
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,147	3,469	4,113	5,079	8,297								3,147
Beginning CWIP - AFUDC	43	60	81	105	141								43
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,147	3,469	4,113	5,079	8,297								3,147
Beginning CWIP - AFUDC	43	60	81	105	141								43
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,147	3,469	4,113	5,079	8,297								3,147
Total Expenditures PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,308	3,791	4,596	6,688	8,780								27,324
Cash Basis for AFUDC & CPI	3,308	3,791	4,596	6,688	8,780								27,324
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,308	3,791	4,596	6,688	8,780								27,324
Gross AFUDC Basis	3,351	3,851	4,676	6,793	8,922								27,754
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,351	3,851	4,676	6,793	8,922								27,754
(*) AFUDC Percent Eligible	90.00%	90.00%	90.00%	90.00%	90.00%								360.00%
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	90.00%	90.00%	90.00%	90.00%	90.00%								360.00%
Net AFUDC Basis	3,016	3,466	4,209	6,114	8,070								16,805
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,016	3,466	4,209	6,114	8,070								16,805
AFUDC Debt Rate	0.15%	0.15%	0.15%	0.15%	0.15%								1.76%
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	0.15%	0.15%	0.15%	0.15%	0.15%								1.76%
Total AFUDC Debt Calculated	4	5	6	9	9								25
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	4	5	6	9	9								25
AFUDC Equity Rate	0.44%	0.44%	0.44%	0.44%	0.44%								5.29%
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	0.44%	0.44%	0.44%	0.44%	0.44%								5.29%
Total AFUDC Equity Calculated	13	15	19	27	27								74
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	13	15	19	27	27								74
Total AFUDC Debt plus Total AFUDC Equity	18	20	25	36	36								99
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	18	20	25	36	36								99
Ending CWIP - Depreciable	3,469	4,113	5,079	8,297									
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	3,469	4,113	5,079	8,297									
Ending CWIP - AFUDC	60	81	105	141									
PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	60	81	105	141									

Q.

Payroll. Please provide the following monthly labor data for any payroll dollars charged by, or allocated to, FPL for 2009, 2010, 2011 and 2012 to date, showing annual totals.

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized and other.
- d. Overtime payroll broken down between expensed, capitalized and other.
- e. Temporary payroll broken down between expensed, capitalized and other; and
- f. Other payroll (specify).

A.

a and b - Services provided to affiliates are projected and incurred based on the cost to provide. Whether that service is provided by contractor or employee is determined at service delivery time, not when projected. Therefore, FPL does not track the number of employees providing affiliate services.

c, d, and e – Payroll charged to FPL's affiliates, either directly or through allocation, does not carry the designation of expensed, capitalized, or other. It is only the payroll that remains in FPL that is ultimately classified in this manner. Therefore, the breakdown of payroll charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of payroll directly charged or allocated to affiliates by payroll expense classification. This includes details by type of employee (bargaining, non-bargaining, exempt, non exempt, regular payroll, overtime payroll, etc.). Below is a description of the data being provided:

- o Attachment No. 1 - includes direct charged payroll to affiliates by month and in total for 2009, 2010, and the six months ended June 30, 2011.
- o Attachment No. 2 - includes direct charge and service fee payroll charged to affiliates by payroll expense type by month for July through December 31, 2011.
- o Attachment No. 3 - includes Affiliate Management Fee (AMF) payroll charged to affiliates by payroll expense type by month for the six months ended December 31, 2011.
- o Attachment No. 4 - includes Affiliate Management Fee (AMF) payroll charged to affiliates by payroll expense type by month for the six months ended June 30, 2011, 2010 and 2009.
- o Attachment No. 5 - includes direct charge payroll charged to FPL by affiliates by payroll expense type by month for July through December 31, 2011.

Consistent with FPL's obligations to the Securities and Exchange Commission, the information requested for 2012 to date (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Q.

Payroll. Please provide the following monthly labor data for any payroll dollars charged by, or allocated to, FPL for 2009, 2010, 2011 and 2012 to date, showing annual totals.

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized and other.
- d. Overtime payroll broken down between expensed, capitalized and other.
- e. Temporary payroll broken down between expensed, capitalized and other; and
- f. Other payroll (specify).

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012.

a and b - Services provided to affiliates are projected and incurred based on the cost to provide. Whether that service is provided by contractor or employee is determined at service delivery time, not when projected. Therefore, FPL does not track the number of employees providing affiliate services.

c, d, and e – Payroll charged to FPL's affiliates, either directly or through allocation, does not carry the designation of expensed, capitalized, or other. It is only the payroll that remains in FPL that is ultimately classified in this manner. Therefore, the breakdown of payroll charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of payroll directly charged or allocated to affiliates by payroll expense classification. This includes details by type of employee (bargaining, non-bargaining, exempt, non exempt, regular payroll, overtime payroll, etc.). Below is a description of the data being provided for the period January thru March 2012:

- o Attachment No. 1 - shows direct charge and service fee payroll charged to affiliates by payroll expense type by month for January through March 31, 2012.
- o Attachment No. 2 - shows Affiliate Management Fee (AMF) payroll charged to affiliates by payroll expense type by month for January through March 31, 2012.
- o Attachment No. 3 - shows direct charge payroll charged to FPL by affiliates by payroll expense type by month for January through March 31, 2012.

FPL
Payroll Charged to Affiliates by Payroll account(Direct Charge and Service Fee)
Three months ending March 31, 2012

Chart Filter Information

Summary Transactions: CO (CC/IO/PS) Detail (A)

Account	Time: Fiscal year/period	Amount JAN 2012- MAR 2012	JAN 2012	FEB 2012	MAR 2012	Overall Result
Account	Time: Fiscal year/period	Outputs	Outputs	Outputs	Outputs	
8100006	Corporate Payroll	\$ (3,259)	\$ (2,529)	\$ (1,819)	\$ (7,607)	
8100008	Other Payroll	\$ (262,178)	\$ (83,818)	\$ (78,941)	\$ (424,937)	
8100059	FPLE Payroll	\$ (4,510)	\$ (3,663)	\$ (2,725)	\$ (10,897)	
8100063	Project Mgmt Payroll	\$ (2,218)	\$ (1,926)	\$ (938)	\$ (5,083)	
8100090	Accrued Payroll	\$ 66,300			\$ 66,300	
8100200	FPL Exempt ST	\$ (1,825,459)	\$ (1,715,277)	\$ (1,924,536)	\$ (5,465,272)	
8100201	FPL N-Exempt ST	\$ (155,380)	\$ (146,097)	\$ (163,323)	\$ (464,799)	
8100202	FPL Bargaining Variable ST		\$ (84)	\$ 28	\$ (56)	
8100203	FPL Bargaining Fixed ST	\$ (137)			\$ (137)	
8100204	FPL Exempt OT	\$ (1,424)	\$ (2,399)	\$ (3,825)	\$ (7,648)	
8100205	FPL N-Exempt OT	\$ (10,507)	\$ (9,271)	\$ (12,647)	\$ (32,425)	
8100206	FPL Bargaining Variable OT			\$ (1,540)	\$ (1,540)	
8100207	FPL Bargaining Fixed OT	\$ (897)	\$ (70)	\$ 70	\$ (897)	
8100208	FPL Other Labor	\$ (55,413)	\$ (40,128)	\$ (33,668)	\$ (129,209)	
8100288	Other Payroll Clearing	\$ 3	\$ 2	\$ 1	\$ 6	
8100295	Payroll Expense: Exempt (Restricted)	\$ (353,382)	\$ (324,843)	\$ (354,747)	\$ (1,032,972)	
8110006	Corporate Payroll	\$ (219)	\$ (2,977)	\$ (2,778)	\$ (5,974)	
8110008	Other Payroll	\$ (10,898)	\$ (3,457)	\$ (1,340)	\$ (15,694)	
8110059	FPLE Payroll	\$ (403)	\$ (3,384)	\$ (3,999)	\$ (7,786)	
8110063	Project Mgmt Payroll	\$ (83)	\$ (107)	\$ (107)	\$ (297)	
8110072	Seabrook P/R Overtime		\$ (1,649)	\$ (1,000)	\$ (2,649)	
8110090	Accrued Payroll	\$ 980			\$ 980	
8110114	Duane Arnold P/R Overtime		\$ (667)	\$ (54)	\$ (721)	
8110200	FPL Exempt ST	\$ (97,600)	\$ (114,378)	\$ (148,351)	\$ (360,329)	
8110201	FPL N-Exempt ST	\$ (29,767)	\$ (26,917)	\$ (28,082)	\$ (84,766)	
8110204	FPL Exempt OT	\$ (38)	\$ (4,929)	\$ (3,239)	\$ (8,206)	
8110205	FPL N-Exempt OT	\$ (1,478)	\$ (564)	\$ (888)	\$ (2,930)	
8110208	FPL Other Labor	\$ (986)	\$ (596)	\$ (389)	\$ (1,972)	
8110295	Payroll Expense: Exempt (Restricted)	\$ (3,768)	\$ (3,370)	\$ (4,287)	\$ (11,425)	
8120006	Corporate Payroll	\$ (194)	\$ (2,834)	\$ (2,592)	\$ (5,619)	
8120008	Other Payroll	\$ (11,650)	\$ (5,863)	\$ (3,724)	\$ (21,237)	
8120059	FPLE Payroll	\$ (356)	\$ (3,120)	\$ (3,726)	\$ (7,202)	
8120072	Seabrook P/R Overtime		\$ (1,649)	\$ (1,000)	\$ (2,649)	
8120090	Accrued Payroll	\$ 640			\$ 640	
8120114	Duane Arnold P/R Overtime		\$ (667)	\$ (54)	\$ (721)	
8120200	FPL Exempt ST	\$ (1,100,393)	\$ (1,191,552)	\$ (1,323,652)	\$ (3,615,597)	
8120201	FPL N-Exempt ST	\$ (29,162)	\$ (30,650)	\$ (31,137)	\$ (90,950)	
8120202	FPL Bargaining Variable ST	\$ (4,240)		\$ (58)	\$ (4,298)	
8120203	FPL Bargaining Fixed ST	\$ (68)	\$ (34)	\$ (1,498)	\$ (1,600)	
8120204	FPL Exempt OT	\$ (25,733)	\$ (30,026)	\$ (35,408)	\$ (91,167)	
8120205	FPL N-Exempt OT	\$ (3,511)	\$ (4,130)	\$ (4,295)	\$ (11,935)	
8120206	FPL Bargaining Variable OT	\$ (81)	\$ (11,104)	\$ (3,709)	\$ (14,893)	
8120207	FPL Bargaining Fixed OT	\$ (2)		\$ (1,123)	\$ (1,125)	
8120208	FPL Other Labor	\$ (565)	\$ (554)	\$ (1,562)	\$ (2,681)	
8120288	Other Payroll Clearing	\$ (854,246)	\$ (5,391,698)	\$ (44,039)	\$ (6,289,982)	
8120295	Payroll Expense: Exempt (Restricted)	\$ (19,672)	\$ (18,231)	\$ (25,311)	\$ (63,214)	
Overall Result		\$ (4,801,952)	\$ (9,185,211)	\$ (4,256,007)	\$ (18,243,171)	

FPL
Payroll Charged to Affiliates by Payroll account(AMF)
Three months ending March 31, 2012

Chart Filter Information

Table						
		Amount JAN 2012- MAR 2012				
Account	Inputs/Outputs	Outputs	JAN 2012	FEB 2012	MAR 2012	Result
8110006	Corporate Payroll		\$ (3,283)	\$ (2,461)	\$ (1,780)	\$ (7,524)
8110008	Other Payroll		\$ (265,724)	\$ (72,442)	\$ (80,187)	\$ (418,353)
8110059	FPLE Payroll		\$ (4,553)	\$ (3,536)	\$ (2,594)	\$ (10,684)
8110063	Project Mgmt Payroll		\$ (2,302)	\$ (2,033)	\$ (1,045)	\$ (5,380)
8110090	Accrued Payroll		\$ 67,220			\$ 67,220
8110200	FPL Exempt ST		\$ (1,416,106)	\$ (1,271,905)	\$ (1,479,466)	\$ (4,167,477)
8110201	FPL N-Exempt ST		\$ (144,722)	\$ (134,712)	\$ (152,427)	\$ (431,861)
8110204	FPL Exempt OT		\$ (1,157)	\$ (549)	\$ (1,081)	\$ (2,788)
8110205	FPL N-Exempt OT		\$ (9,525)	\$ (9,315)	\$ (12,614)	\$ (31,454)
8110207	FPL Bargaining Fixed OT		\$ (194)			\$ (194)
8110208	FPL Other Labor		\$ (56,324)	\$ (40,674)	\$ (35,222)	\$ (132,220)
8110288	Other Payroll Clearing		\$ 3	\$ 2	\$ 1	\$ 6
8110295	Payroll Expense: Exempt (Restricted)		\$ (346,154)	\$ (319,747)	\$ (346,925)	\$ (1,012,826)
8120008	Other Payroll				\$ (12,778)	\$ (12,778)
8120200	FPL Exempt ST				\$ (5,360)	\$ (5,360)
Overall Result			\$ (2,182,822)	\$ (1,857,373)	\$ (2,131,477)	\$ (6,171,672)

FPL
Payroll Charged by Affiliates by Payroll account
Three months ending March 31, 2012

Chart Filter Information

Table					
		Amount JAN 2012- MAR 2012			
Account	Inputs/Outputs	Inputs			Result
		JAN 2012	FEB 2012	MAR 2012	
8110006	Corporate Payroll	\$ 118,525	\$ 144,863	\$ 158,202	\$ 421,590
8110008	Other Payroll			\$ 5,000	\$ 5,000
8110057	FPL Grp Res Payroll	\$ 455	\$ 50	\$ 949	\$ 1,454
8110059	FPLE Payroll	\$ 214,672	\$ 227,473	\$ 222,687	\$ 664,832
8110061	PMI Payroll	\$ 4,064	\$ 4,548	\$ 3,906	\$ 12,519
8110063	Project Mgmt Payroll	\$ 70,692	\$ 41,307	\$ 71,275	\$ 183,273
8110064	Project Mgmt Payroll Overtime	\$ 9,090	\$ 7,788	\$ 3,644	\$ 20,521
8110065	FPL Grp Resource Payroll Overtime		\$ 119		\$ 119
8110071	Seabrook P/R	\$ 46,805	\$ 36,682	\$ 55,527	\$ 139,014
8110072	Seabrook P/R Overtime	\$ 9,506	\$ 6,108	\$ 11,218	\$ 26,832
8110113	Duane Arnold P/R	\$ 3,481	\$ 19,940	\$ 15,717	\$ 39,138
8110114	Duane Arnold P/R Overtime	\$ 684	\$ 3,977	\$ 146	\$ 4,808
8110125	Point Beach Payroll	\$ 11,373	\$ 25,083	\$ 17,547	\$ 54,003
8110126	Point Beach Payroll OT	\$ 2,345	\$ 9,064	\$ 1,265	\$ 12,674
8110154	Lone Star Transmission Payroll Overtime	\$ 458			\$ 458
8110247	Energy Services Exempt ST	\$ 42,135	\$ 41,909	\$ 51,247	\$ 135,291
8110248	Energy Services N-Exempt ST	\$ 3,570	\$ 3,685	\$ 6,365	\$ 13,620
8110251	Energy Services N-Exempt OT	\$ 5	\$ 5	\$ 1,465	\$ 1,475
Overall Result		\$ 537,861	\$ 572,602	\$ 626,160	\$ 1,736,622

Q.

Payroll. Please provide the following monthly labor data for any payroll for FPL for 2009, 2010, 2011 and 2012 to date, showing annual totals.

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized and other.
- d. Overtime payroll broken down between expensed, capitalized and other.
- e. Temporary payroll broken down between expensed, capitalized and other; and
- f. Other payroll (specify)

A.

- a. Actual Employees by Type 2009 - 2012 YTD

Month / Year	Exempt	Non-Exempt	Union	Temporary	Total
01/2009	4,598	2,654	3,396	34	10,682
02/2009	4,591	2,635	3,380	35	10,641
03/2009	4,593	2,630	3,363	105	10,691
04/2009	4,591	2,637	3,356	101	10,685
05/2009	4,595	2,651	3,350	124	10,720
06/2009	4,606	2,650	3,333	82	10,671
07/2009	4,618	2,645	3,318	85	10,666
08/2009	4,617	2,629	3,312	22	10,580
09/2009	4,618	2,622	3,294	28	10,562
10/2009	4,618	2,618	3,266	71	10,573
11/2009	4,618	2,617	3,261	63	10,559
12/2009	4,619	2,602	3,250	18	10,489
01/2010	4,609	2,581	3,234	26	10,450
02/2010	4,595	2,576	3,230	34	10,435
03/2010	4,586	2,564	3,220	91	10,461
04/2010	4,571	2,556	3,214	89	10,430
05/2010	4,561	2,541	3,204	89	10,395
06/2010	4,438	2,482	3,193	100	10,213
07/2010	4,391	2,473	3,170	67	10,101
08/2010	4,320	2,436	3,169	46	9,971
09/2010	4,317	2,464	3,126	53	9,960
10/2010	4,326	2,458	3,111	75	9,970
11/2010	4,341	2,446	3,105	71	9,963
12/2010	4,355	2,423	3,100	112	9,990
01/2011	4,361	2,409	3,087	148	10,005
02/2011	4,358	2,393	3,085	137	9,973
03/2011	4,360	2,377	3,066	135	9,938
04/2011	4,384	2,366	3,063	115	9,928
05/2011	4,402	2,358	3,069	118	9,947
06/2011	4,412	2,352	3,061	162	9,987
07/2011	4,418	2,344	3,044	148	9,954
08/2011	4,427	2,334	3,037	84	9,882
09/2011	4,459	2,324	3,056	88	9,927
10/2011	4,468	2,307	3,068	115	9,958
11/2011	4,484	2,261	3,071	200	10,016
12/2011	4,506	2,244	3,077	196	10,023
01/2012	4,534	2,252	3,074	196	10,056
02/2012	4,538	2,239	3,074	174	10,025
03/2012	4,553	2,219	3,080	119	9,971
04/2012	4,559	2,214	3,087	72	9,932

Note: Exempt represents 'salaried' and non-exempt represents 'hourly.' Both exempt and non-exempt are 'non-union.' Temporary may be 'union' or 'non-union.'

Please see Attachment No. 1 for the response to subpart (b), and Attachment No. 2 for the response to subparts (c) through (f).

Q.

Payroll. Please provide the following data for any payroll dollars charged by, or allocated to, FPL for each year 2002 through 2008:

- a. The average number of employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. The average number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).

A.

FPL does not track payroll allocations at this level of detail.

Q.

Payroll. Please provide the following data for payroll information for FPL for each year 2002 through 2008:

- a. The average number of employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. The average number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).

A.

a.

Average Employees by Type -- 2002 - 2008					
	Exempt	Non-Exempt	Union	Temporary	Total
2002	3,989	2,657	3,285	43	9,973
2003	3,970	2,610	3,188	39	9,807
2004	4,227	2,608	3,212	60	10,107
2005	4,319	2,619	3,203	84	10,225
2006	4,407	2,679	3,216	88	10,390
2007	4,517	2,660	3,271	109	10,557
2008	4,632	2,619	3,379	82	10,711

Note: Exempt represents 'salaried' and non-exempt represents 'hourly.' Both exempt and non-exempt are 'non-union.' Temporary may be 'union' or 'non-union.'

- b. Please see Attachment No. 1 for the response to subpart (b).

Q.

Payroll. Please provide the following data for any payroll dollars charged by, or allocated to, FPL for each year 2006 through 2008:

- a. Regular payroll broken down between expensed, capitalized and other.
- b. Overtime payroll broken down between expensed, capitalized and other.
- c. Temporary payroll broken down between expensed, capitalized and other.
- d. Other payroll (specify).

A.

Payroll charged to FPL's affiliates, either directly or through allocation, does not carry the designation of expensed, capitalized, or other. It is only the payroll that remains recorded on the books of FPL that is ultimately classified in this manner. Therefore, the breakdown of payroll charged to others is not available in the requested format. In addition, FPL is unable to separately identify payroll dollars charged to FPL or allocated from FPL to its affiliates. Notwithstanding the above, FPL is able to provide the breakdown of payroll directly charged to affiliates by payroll expense classification. This includes details by type of employee (bargaining, non-bargaining, exempt, non exempt, regular payroll, overtime payroll, etc.). See Attachment No. 1 for monthly direct charged payroll by payroll expense type for 2006, 2007, and 2008. See Attachment No. 2 for AMF allocated payroll by payroll expense type for 2006, 2007, and 2008.

FPL
Monthly Direct Charge Payroll by Payroll Account
2006, 2007, and 2008

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006		
CORPORATE SUMMARY	January	CHRGEBACK-BARGAINING	\$ 234	\$ 6,705		
		CHARGEBACK-NON BARGA	\$ 4,792	\$ 7,568	\$ 8,454	
		CHARGEBACK-EXEMPT/RE	\$ 128,406	\$ 139,550	\$ 123,219	
		CHARGEBACK-BARGAININ	\$ 3,760	\$ 4,823		
		CHARGEBACK-NON BARGA	\$ 1,261	\$ 1,246	\$ 1,957	
		CHARGEBACK-EXEMPT/OV	\$ 7,675	\$ 5,516	\$ 8,752	
		CHARGEBACK-BARGAININ	\$ 1,284	\$ 126	\$ 1,340	
		CHARGEBACK-BARGAININ			\$ 1,599	
		CHARGE IN-OTHER EARN	\$ 95,936	\$ 187,411	\$ 187,879	
		PAYROLL-ACCRUED				
		MEALS - OVERTIME	\$ 99	\$ 341	\$ 66	
		REGULAR PAYROLL-NON	\$ 19,679	\$ 7,543	\$ 9,932	
		REGULAR PAYROLL-EXEM	\$ 160,633	\$ 200,878	\$ 202,383	
		OVERTIME PAYROLL - B				
		OVERTIME PAYROLL - N	\$ 2,466	\$ 5,049	\$ 1,476	
		OVERTIME PAYROLL - E	\$ 390	\$ 8,312	\$ 3,535	
		REGULAR PAYROLL-BARG		\$ 925		
		EXECUTIVE LONG TERM				
		INCENTIVE PAYMENTS		\$ 5,000		
		PAYROLL-OTHER EARNIN	\$ 1,545	\$ 5,737	\$ 5,806	
		PAYROLL LUMP SUM INC			\$ 889	
		MANUALLY ENTERED PAY	\$ 53,032	\$ 50,495	\$ 79	
		Result	\$ 481,191	\$ 637,223	\$ 557,367	
		February	CHRGEBACK-BARGAINING	\$ 323		
			CHARGEBACK-NON BARGA	\$ 9,447	\$ 4,765	\$ 7,954
			CHARGEBACK-EXEMPT/RE	\$ 223,424	\$ 236,226	\$ 155,585
			CHARGEBACK-BARGAININ	\$ 1,132	\$ 668	
		CHARGEBACK-NON BARGA	\$ 2,524	\$ 797	\$ 3,175	
		CHARGEBACK-EXEMPT/OV	\$ 10,791	\$ 11,695	\$ 8,063	
		CHARGEBACK-BARGAININ	\$ 1,146	\$ 115	\$ 183	
		CHARGEBACK-BARGAININ	\$ 1,139		\$ 1,736	
		CHARGE IN-OTHER EARN	\$ 79,442	\$ 1,058,467	\$ 314,923	
		PAYROLL-ACCRUED				
		MEALS - OVERTIME	\$ 308	\$ 121	\$ 33	
		REGULAR PAYROLL-NON	\$ 22,962	\$ 13,536	\$ 13,064	
		REGULAR PAYROLL-EXEM	\$ 168,895	\$ 253,316	\$ 171,448	
		OVERTIME PAYROLL - B				

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	OVERTIME PAYROLL - N	\$ 5,561	\$ 7,283	\$ 4,777
	OVERTIME PAYROLL - E	\$ 6,464	\$ 39,171	\$ (18,276)
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS			\$ (7)
	PAYROLL-OTHER EARNIN	\$ 1,410	\$ 8,113	\$ 13,178
	PAYROLL LUMP SUM INC			\$ 474
	MANUALLY ENTERED PAY	\$ 107,941	\$ (16,370)	\$ 128,683
	Result	\$ 642,908	\$ 1,617,902	\$ 804,994
March	CHRGEBACK-BARGAINING	\$ 5,124		
	CHARGEBACK-NON BARGA	\$ 16,035	\$ 3,168	\$ 26,653
	CHARGEBACK-EXEMPT/RE	\$ 445,760	\$ 207,847	\$ 158,213
	CHARGEBACK-BARGAININ	\$ 9,657		
	CHARGEBACK-NON BARGA	\$ 4,804	\$ 271	\$ 3,205
	CHARGEBACK EXEMPT/OV	\$ 33,948	\$ 1,679	\$ 11,823
	CHARGEBACK-BARGAININ	\$ 7,075	\$ 1,037	
	CHARGEBACK-BARGAININ	\$ 7,920	\$ 378	\$ 1,142
	CHARGE IN-OTHER EARN	\$ 318,960	\$ 7,142	\$ 9,493
	PAYROLL-ACCRUED			
	MEALS - OVERTIME	\$ 286	\$ 11	
	REGULAR PAYROLL-NON	\$ 30,242	\$ 17,898	\$ 23,568
	REGULAR PAYROLL-EXEM	\$ 378,622	\$ 297,691	\$ 242,215
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 7,517	\$ 3,921	\$ 2,882
	OVERTIME PAYROLL - E	\$ 11,656	\$ 52,920	\$ 1,901
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM		\$ (23,867)	
	INCENTIVE PAYMENTS	\$ 502,083	\$ 829,158	\$ (340)
	PAYROLL-OTHER EARNIN	\$ 555	\$ 5,832	\$ 6,574
	PAYROLL LUMP SUM INC	\$ 376	\$ 7,218	\$ 4,817
	MANUALLY ENTERED PAY	\$ 101,053	\$ 60,257	\$ 132,850
	Result	\$ 1,881,673	\$ 1,472,561	\$ 624,997
April	CHRGEBACK-BARGAINING	\$ 3,400		
	CHARGEBACK-NON BARGA	\$ 14,269	\$ 4,274	\$ 19,956
	CHARGEBACK-EXEMPT/RE	\$ 375,457	\$ 390,111	\$ 286,130
	CHARGEBACK-BARGAININ	\$ 781	\$ 2,104	
	CHARGEBACK-NON BARGA	\$ 7,021	\$ 1,164	\$ 1,293
	CHARGEBACK EXEMPT/OV	\$ 52,875	\$ 14,926	\$ 18,221
	CHARGEBACK-BARGAININ	\$ 2,958	\$ 4,110	\$ 1,938
	CHARGEBACK-BARGAININ	\$ 1,807	\$ 2,788	\$ 2,239
	CHARGE IN-OTHER EARN	\$ 728,621	\$ 732,760	\$ 735,886

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	CHARGEBACK-NON BARGA	\$ 1,764	\$ 2,005	\$ (135)
	CHARGEBACK EXEMPT/OV	\$ 17,290	\$ 12,925	\$ 4,546
	CHARGEBACK-BARGAININ	\$ 112	\$ 2,657	\$ 338
	CHARGEBACK-BARGAININ	\$ 273	\$ 2,687	
	CHARGE IN-OTHER EARN	\$ 166,363	\$ 177,815	\$ 189,141
	PAYROLL-ACCRUED			\$ 750
	MEALS - OVERTIME	\$ 187	\$ 55	\$ 11
	REGULAR PAYROLL-NON	\$ 19,151	\$ 29,665	\$ 18,464
	REGULAR PAYROLL-EXEM	\$ 139,779	\$ 243,309	\$ 246,247
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 4,360	\$ 3,608	\$ 2,745
	OVERTIME PAYROLL - E	\$ 4,713	\$ 2,860	\$ 487
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS	\$ 33,841	\$ 3,000	\$ 62,500
	PAYROLL-OTHER EARNIN	\$ (1,408)	\$ 131,328	\$ 135,002
	PAYROLL LUMP SUM INC	\$ 32,500	\$ 1,500	\$ 889
	MANUALLY ENTERED PAY	\$ 47,676	\$ 28,925	\$ 127,150
	Result	\$ 811,554	\$ 902,825	\$ 968,709
July	CHRGEBACK-BARGAINING			
	CHARGEBACK-NON BARGA	\$ 6,947	\$ 5,645	\$ 8,330
	CHARGEBACK-EXEMPT/RE	\$ 331,222	\$ 325,423	\$ 184,183
	CHARGEBACK-BARGAININ			
	CHARGEBACK-NON BARGA	\$ 4,169	\$ 1,285	\$ 518
	CHARGEBACK EXEMPT/OV	\$ 28,182	\$ 2,328	\$ 6,794
	CHARGEBACK-BARGAININ	\$ 1,333	\$ 146	\$ 22
	CHARGEBACK-BARGAININ	\$ 3,658	\$ 44	\$ 1,192
	CHARGE IN-OTHER EARN	\$ (335)	\$ 989	\$ 513
	PAYROLL-ACCRUED			\$ (750)
	MEALS - OVERTIME	\$ 88	\$ 55	\$ 33
	REGULAR PAYROLL-NON	\$ 16,914	\$ 22,859	\$ 21,513
	REGULAR PAYROLL-EXEM	\$ 386,810	\$ 247,021	\$ 234,698
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 4,322	\$ 3,139	\$ 4,949
	OVERTIME PAYROLL - E	\$ 3,232	\$ 1,239	\$ 306
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS	\$ 1,805		
	PAYROLL-OTHER EARNIN	\$ 1,143	\$ 2,886	\$ 18,125
	PAYROLL LUMP SUM INC	\$ 30,000	\$ 1,500	\$ 8,389
	MANUALLY ENTERED PAY	\$ 54,802	\$ 87,753	\$ 104,764

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	Result	\$ 874,293	\$ 702,313	\$ 593,578
	August			
	CHRGEBACK-BARGAINING	\$ 4,630		
	CHARGEBACK-NON BARGA	\$ 13,492	\$ 8,547	\$ 8,597
	CHARGEBACK-EXEMPT/RE	\$ 343,759	\$ 264,753	\$ 209,561
	CHARGEBACK-BARGAININ	\$ 10,912		
	CHARGEBACK-NON BARGA	\$ 1,640	\$ 2,555	\$ 2,911
	CHARGEBACK EXEMPT/OV	\$ 31,937	\$ 5,475	\$ 2,426
	CHARGEBACK-BARGAININ	\$ 2,834	\$ 578	\$ 2,545
	CHARGEBACK-BARGAININ	\$ 5,376	\$ 96	\$ 1,301
	CHARGE IN-OTHER EARN	\$ (71,358)	\$ (227)	\$ 143,305
	PAYROLL-ACCRUED			
	MEALS - OVERTIME	\$ 209	\$ (11)	\$ 44
	REGULAR PAYROLL-NON	\$ 17,259	\$ 28,096	\$ 35,226
	REGULAR PAYROLL-EXEM	\$ 285,767	\$ 267,392	\$ 261,907
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 6,783	\$ 3,634	\$ 5,197
	OVERTIME PAYROLL - E	\$ 12,084	\$ 3,897	\$ 46
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS	\$ 9,213		\$ 500
	PAYROLL-OTHER EARNIN	\$ 5,044	\$ 2,517	\$ 467
	PAYROLL LUMP SUM INC	\$ 5,000	\$ 1,500	\$ 889
	MANUALLY ENTERED PAY	\$ 55,797	\$ 59,206	\$ 105,128
	Result	\$ 740,377	\$ 648,008	\$ 780,051
	September			
	CHRGEBACK-BARGAINING	\$ 394	\$ 990	
	CHARGEBACK-NON BARGA	\$ 31,902	\$ 16,101	\$ 7,170
	CHARGEBACK-EXEMPT/RE	\$ 496,452	\$ 410,648	\$ 166,890
	CHARGEBACK-BARGAININ	\$ 2,348	\$ 998	
	CHARGEBACK-NON BARGA	\$ 5,090	\$ 6,339	\$ 1,685
	CHARGEBACK EXEMPT/OV	\$ 28,799	\$ 6,191	\$ 1,990
	CHARGEBACK-BARGAININ	\$ 346	\$ 4,943	\$ 152
	CHARGEBACK-BARGAININ	\$ 1,093	\$ 1,870	
	CHARGE IN-OTHER EARN	\$ 236,547	\$ 236,001	\$ 93,850
	PAYROLL-ACCRUED			
	MEALS - OVERTIME	\$ 440	\$ 440	\$ 77
	REGULAR PAYROLL-NON	\$ 25,776	\$ 33,697	\$ 24,730
	REGULAR PAYROLL-EXEM	\$ 593,104	\$ 355,571	\$ 264,761
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 4,911	\$ 8,270	\$ 7,859
	OVERTIME PAYROLL - E	\$ 6,401	\$ 2,447	\$ 7,163
	REGULAR PAYROLL-BARG			

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS	\$ 11,712		
	PAYROLL-OTHER EARNIN	\$ (28)	\$ 2,851	\$ 10,745
	PAYROLL LUMP SUM INC	\$ 12,500	\$ 1,500	\$ 889
	MANUALLY ENTERED PAY	\$ 42,970	\$ 69,652	\$ 69,045
	Result	\$ 1,500,755	\$ 1,158,508	\$ 657,007
October	CHRGEBACK-BARGAINING	\$ 345	\$ 189	\$ 224
	CHARGEBACK-NON BARGA	\$ 22,945	\$ 9,142	\$ 8,469
	CHARGEBACK-EXEMPT/RE	\$ 433,961	\$ 224,548	\$ 298,298
	CHARGEBACK-BARGAININ	\$ 1,735	\$ 257	\$ 134
	CHARGEBACK-NON BARGA	\$ 4,788	\$ 1,459	\$ 2,991
	CHARGEBACK EXEMPT/OV	\$ 62,430	\$ 7,617	\$ 11,556
	CHARGEBACK-BARGAININ	\$ 5,638	\$ 2,771	\$ 1,869
	CHARGEBACK-BARGAININ	\$ 6,924	\$ 2,803	\$ 2,230
	CHARGE IN-OTHER EARN	\$ (4,459)	\$ 2,445	\$ 7,285
	PAYROLL-ACCRUED			
	MEALS - OVERTIME	\$ 473	\$ 143	\$ 220
	REGULAR PAYROLL-NON	\$ 14,620	\$ 20,034	\$ 27,278
	REGULAR PAYROLL-EXEM	\$ 358,062	\$ 218,004	\$ 437,384
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 7,776	\$ 4,189	\$ 12,320
	OVERTIME PAYROLL - E	\$ 39,143	\$ 2,875	\$ 65,776
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS	\$ 5,046		
	PAYROLL-OTHER EARNIN	\$ 2,017	\$ 633	\$ 18,604
	PAYROLL LUMP SUM INC	\$ 5,000	\$ 1,500	\$ 889
	MANUALLY ENTERED PAY	\$ 96,012	\$ 72,024	\$ 83,767
	Result	\$ 1,062,456	\$ 570,632	\$ 979,293
November	CHRGEBACK-BARGAINING		\$ 238	\$ 255
	CHARGEBACK-NON BARGA	\$ 22,062	\$ 8,595	\$ 4,349
	CHARGEBACK-EXEMPT/RE	\$ 574,518	\$ 195,637	\$ 191,473
	CHARGEBACK-BARGAININ	\$ 192	\$ 450	\$ 7,210
	CHARGEBACK-NON BARGA	\$ 2,854	\$ 1,382	\$ 1,792
	CHARGEBACK EXEMPT/OV	\$ 65,558	\$ 8,974	\$ 4,551
	CHARGEBACK-BARGAININ	\$ 6,773	\$ 2,262	\$ 1,351
	CHARGEBACK-BARGAININ	\$ 9,649	\$ 1,832	\$ 2,363
	CHARGE IN-OTHER EARN	\$ 1,671	\$ 2,072	\$ 2,294
	PAYROLL-ACCRUED			\$ 119
	MEALS - OVERTIME	\$ 319	\$ 132	\$ 253
	REGULAR PAYROLL-NON	\$ 12,968	\$ 19,581	\$ 10,702

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	REGULAR PAYROLL-EXEM	\$ 145,119	\$ 220,343	\$ 269,946
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 5,687	\$ 3,943	\$ 5,601
	OVERTIME PAYROLL - E	\$ 29,800	\$ 2,332	\$ 7,716
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			\$ (24,304)
	INCENTIVE PAYMENTS	\$ 5,046		
	PAYROLL-OTHER EARNIN	\$ (125)	\$ 2,549	\$ 4,623
	PAYROLL LUMP SUM INC		\$ 1,500	\$ 3,064
	MANUALLY ENTERED PAY	\$ 63,669	\$ 107,334	\$ 64,621
	Result	\$ 945,760	\$ 579,156	\$ 557,979
December	CHRGEBACK-BARGAINING		\$ 275	\$ 10,083
	CHARGEBACK-NON BARGA	\$ 24,153	\$ 11,357	\$ 6,949
	CHARGEBACK-EXEMPT/RE	\$ 493,205	\$ 350,688	\$ 365,642
	CHARGEBACK-BARGAININ		\$ 413	\$ 26,115
	CHARGEBACK-NON BARGA	\$ 2,351	\$ 1,984	\$ 3,456
	CHARGEBACK EXEMPT/OV	\$ 9,335	\$ 14,205	\$ 8,506
	CHARGEBACK-BARGAININ	\$ 4,118	\$ 1,849	\$ 905
	CHARGEBACK-BARGAININ	\$ 1,350	\$ 2,178	\$ 1,512
	CHARGE IN-OTHER EARN	\$ 961	\$ 25,935	\$ 47,534
	PAYROLL-ACCRUED			\$ (119)
	MEALS - OVERTIME	\$ 187	\$ 154	\$ 1,628
	REGULAR PAYROLL-NON	\$ 12,713	\$ 20,112	\$ 6,839
	REGULAR PAYROLL-EXEM	\$ 291,621	\$ 221,164	\$ 240,009
	OVERTIME PAYROLL - B			
	OVERTIME PAYROLL - N	\$ 916	\$ 4,334	\$ 3,141
	OVERTIME PAYROLL - E	\$ 2,028	\$ 7,115	\$ 3,477
	REGULAR PAYROLL-BARG			
	EXECUTIVE LONG TERM			
	INCENTIVE PAYMENTS	\$ 5,046		
	PAYROLL-OTHER EARNIN	\$ 1,810	\$ 1,320	\$ 208
	PAYROLL LUMP SUM INC	\$ 12,500	\$ 1,500	\$ 889
	MANUALLY ENTERED PAY	\$ 76,620	\$ 26,476	\$ 68,484
	Result	\$ 938,914	\$ 691,059	\$ 795,259
Total	CHRGEBACK-BARGAINING	\$ 15,793	\$ 17,458	\$ 10,561
	CHARGEBACK-NON BARGA	\$ 188,384	\$ 90,012	\$ 120,814
	CHARGEBACK-EXEMPT/RE	\$ 4,515,067	\$ 3,266,222	\$ 2,485,183
	CHARGEBACK-BARGAININ	\$ 34,612	\$ 23,314	\$ 39,590
	CHARGEBACK-NON BARGA	\$ 40,724	\$ 21,324	\$ 23,984
	CHARGEBACK EXEMPT/OV	\$ 392,324	\$ 119,163	\$ 100,644
	CHARGEBACK-BARGAININ	\$ 34,070	\$ 22,600	\$ 12,467

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	A. SALARIES & WAGES
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	CHARGEBACK-BARGAININ	\$ 40,368	\$ 18,040	\$ 16,336
	CHARGE IN-OTHER EARN	\$ 1,555,612	\$ 2,437,271	\$ 1,731,913
	PAYROLL-ACCRUED			
	MEALS - OVERTIME	\$ 2,937	\$ 1,540	\$ 2,508
	REGULAR PAYROLL-NON	\$ 234,915	\$ 259,711	\$ 237,264
	REGULAR PAYROLL-EXEM	\$ 3,360,663	\$ 3,126,553	\$ 3,149,391
	OVERTIME PAYROLL - B	\$ 21		
	OVERTIME PAYROLL - N	\$ 58,774	\$ 56,736	\$ 60,604
	OVERTIME PAYROLL - E	\$ 221,514	\$ 134,322	\$ 77,934
	REGULAR PAYROLL-BARG		\$ 925	
	EXECUTIVE LONG TERM		\$ (23,867)	\$ (24,304)
	INCENTIVE PAYMENTS	\$ 573,793	\$ 837,158	\$ 57,653
	PAYROLL-OTHER EARNIN	\$ 11,104	\$ 172,812	\$ 240,023
	PAYROLL LUMP SUM INC	\$ 102,336	\$ 29,818	\$ 39,855
	MANUALLY ENTERED PAY	\$ 865,675	\$ 637,415	\$ 1,084,018
	Result	\$ 12,248,685	\$ 11,248,527	\$ 9,466,440

FPL AMF DATABASE
Payroll Allocated in the AMF Corporate Staff Groups with Affiliate Benefit
2008

Yr/Mth	Corp. Staff Group	AMF BASA	Payroll	Affiliate Driver %	Allocated Payroll
200801 ACT	NUC Executive	BASA Dscpt	\$4,500,815	50.00%	\$2,250,408
200801 ACT	PGD Executive	NUC Executive	\$1,609,321	42.10%	\$677,524
200801 ACT	Internal Audit	PGB Executive	\$600,250	31.06%	\$186,449
200801 ACT	Finance	Auditing Activities	\$1,877,308	31.06%	\$583,127
200801 ACT	Finance	AIRCRAFT OPERATIONS	\$249,611	7.19%	\$17,947
200801 ACT	Finance	GO - BLDG SECURITY	\$292,187	22.11%	\$64,502
200801 ACT	Finance	GROUP CRIME INSURANCE	\$370	31.06%	\$115
200801 ACT	Finance	GROUP FIDUCIARY	\$22	31.06%	\$7
200801 ACT	Finance	RISK MANAGEMENT PROGRAM	\$793,582	31.06%	\$246,501
200801 ACT	Finance	FINANCE DEPARTMENT- CORPORATE FINANCE	\$1,611,700	31.06%	\$500,624
200801 ACT	Finance	GEN ACCTG - INTERNAL CONTROL	\$152,000	31.06%	\$47,214
200801 ACT	Finance	GEN ACCTG - BENEFIT ACCOUNTING	\$245,565	31.06%	\$76,277
200801 ACT	Finance	GEN ACCTG - ACG/FINANCIAL ACCTG	\$435,538	31.06%	\$135,286
200801 ACT	Finance	GEN ACCTG - CORP ACCTG DIR STAFF	-\$38,515	31.06%	-\$11,963
200801 ACT	Finance	GEN ACCTG - CONSOLTRN/REVENUE TAX	\$259,841	31.06%	\$80,712
200801 ACT	Finance	GEN ACCTG - CORP/REGI/ASSET/Actg	\$430,000	31.06%	\$133,566
200801 ACT	Finance	ACCOUNTS PAYABLE - DISBURSEMENT ACCOUNT	\$270,574	1.37%	\$3,703
200801 ACT	Finance	ACCOUNTS PAYABLE - CASH CONTROL	\$244,188	31.06%	\$75,849
200801 ACT	Finance	COST ALLOCATIONS	\$185,313	31.06%	\$57,562
200801 ACT	Finance	REGULATORY MANAGEMENT AND ADMINISTR	\$311,172	31.06%	\$96,656
200801 ACT	Finance	RESEARCH	\$712,500	31.06%	\$221,316
200801 ACT	Finance	FINANCIAL REPORTING	\$680,000	31.06%	\$211,221
200801 ACT	Finance	TRUST FUND INVESTMENT - GRP INVESTMNT ACTIVITY	\$130,660	31.06%	\$40,585
200801 ACT	Finance	TAX DEPARTMENT - GROUP TAX	\$2,724,345	31.06%	\$846,233
200801 ACT	Finance	BUDGETING DEPT GENERAL EXPENSE	\$1,265,439	31.06%	\$393,069
200801 ACT	Finance	COMPENSATION (PERP)	\$2,320,000	31.06%	\$720,636
200801 ACT	Finance	PAYROLL	\$485,000	31.06%	\$150,650
200801 ACT	General Counsel	MANAGEMENT & ADMINISTRATIVE	\$1,738,000	31.06%	\$539,855
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR	\$285,644	30.94%	\$86,390
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS	\$300,734	30.94%	\$93,060
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG	\$358,488	30.94%	\$110,931
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - AUDITING	\$197,698	30.94%	\$61,176
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - AIR	\$435,612	30.94%	\$134,797
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - WATER	\$180,304	30.94%	\$55,794
200801 ACT	General Counsel	ENVIRONMENTAL SERVICES - WASTE	\$203,490	30.94%	\$62,968
200801 ACT	Corporate Comm.	ELECTRONIC	\$265,843	31.06%	\$82,576
200801 ACT	Corporate Comm.	ADMINISTRATION	\$1,469,859	31.06%	\$456,566
200801 ACT	Corporate Comm.	MEDIA RELATIONS	\$871,270	31.06%	\$270,633
200801 ACT	Corporate Comm.	MANAGEMENT	\$1,021,908	31.06%	\$317,424
200801 ACT	Corporate Comm.	NUCLEAR COMMUNICATION	\$56,000	50.00%	\$28,000
200801 ACT	Corporate Comm.	HISTORICAL MUSEUM	\$20,000	31.06%	\$6,212
200801 ACT	Corporate Comm.	ENERGY ENCOUNTER	\$73,556	31.06%	\$22,848

FPL AMF DATABASE
Payroll Allocated in the AMF Corporate Staff Groups with Affiliate Benefit
2008

200801 ACT	Human Resources	AMF BASA			
200801 ACT	Human Resources	CORP TOTAL REWARDS	\$331,500	27.84%	\$92,290
200801 ACT	Human Resources	EAP	\$94,760	27.84%	\$26,381
200801 ACT	Human Resources	Quality, Planning, and Analysis	\$171,800	27.84%	\$47,829
200801 ACT	Human Resources	C&P - Management & Administration	\$572,775	27.84%	\$159,461
200801 ACT	Human Resources	Safety & Health Program	\$541,068	27.84%	\$150,633
200801 ACT	Human Resources	Benefits Operations	\$887,068	27.84%	\$246,960
200801 ACT	Human Resources	Wellness Operations	\$157,080	27.84%	\$43,731
200801 ACT	Human Resources	IDM Operations	\$308,041	27.84%	\$85,759
200801 ACT	Human Resources	Employee Relations - Corp Staff Emp Relns	\$178,732	27.84%	\$49,759
200801 ACT	Human Resources	Employee Relations - IM Employee Relations	\$174,904	27.84%	\$48,693
200801 ACT	Human Resources	Employee Relations - Flint Empl Relations	\$254,538	27.84%	\$70,863
200801 ACT	Human Resources	Employee Relations - HR Empl Relations	\$118,718	27.84%	\$33,051
200801 ACT	Human Resources	Employee Relations - Nuclear Mgmt.	\$320,292	50.00%	\$160,146
200801 ACT	Human Resources	Employee Benefit Plans Administration	\$1,013,725	27.84%	\$282,221
200801 ACT	Human Resources	HR Management/Planning	\$474,202	27.84%	\$132,018
200801 ACT	Human Resources	Payroll	\$610,942	27.84%	\$170,086
200801 ACT	Human Resources	Workforce Planning	\$141,077	27.84%	\$39,276
200801 ACT	Human Resources	Recruiting Administration	\$563,518	27.84%	\$156,883
200801 ACT	Human Resources	EEO & Diversity	\$207,570	27.84%	\$57,787
200801 ACT	Human Resources	Group University Administration	\$399,563	27.84%	\$111,238
200801 ACT	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$202,140	22.00%	\$44,471
200801 ACT	Information Mgmt	DESKTOP SVCS And CONTRACT ADM	\$169,862	5.92%	\$10,049
200801 ACT	Information Mgmt	ASSET MANAGEMENT SUPPORT	\$296,860	24.61%	\$73,053
200801 ACT	Information Mgmt	CELLULAR SERVICES	\$136,045	24.61%	\$33,479
200801 ACT	Information Mgmt	WORKSTATION SUPPORT	\$354,276	24.61%	\$87,182
200801 ACT	Information Mgmt	DESKTOP QUALITY ASSURANCE	\$244,356	24.61%	\$60,132
200801 ACT	Information Mgmt	NETWORK OPERATIONS CENTER	\$863,439	24.61%	\$212,479
200801 ACT	Information Mgmt	HELP DESK	\$1,122,640	24.61%	\$276,265
200801 ACT	Information Mgmt	SOUTH AND WEST SUPPORT	\$1,662,016	1.98%	\$32,830
200801 ACT	Information Mgmt	CENTRAL AND NORTH SUPPORT	\$1,725,366	1.98%	\$34,081
200801 ACT	Information Mgmt	CHANGE MANAGEMENT	\$1,106,396	24.61%	\$272,267
200801 ACT	Information Mgmt	PERFORMANCE MANAGEMENT	\$271,122	24.61%	\$66,719
200801 ACT	Information Mgmt	LOTUS NOTES SUPPORT	\$335,462	5.92%	\$19,846
200801 ACT	Information Mgmt	REAL ESTATE INFO SYS	\$97,146	5.15%	\$5,000
200801 ACT	Information Mgmt	ISC PROCUREMENT SYSTEMS	\$199,578	1.30%	\$2,595
200801 ACT	Information Mgmt	HR SYSTEMS	\$935,082	19.94%	\$186,473
200801 ACT	Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$314,534	1.30%	\$4,089
200801 ACT	Information Mgmt	HR APPLICATION SUPPORT	\$627,640	19.94%	\$125,164
200801 ACT	Information Mgmt	PORTAL SUPPORT	\$262,998	24.61%	\$64,720
200801 ACT	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$200,383	22.00%	\$44,084
200801 ACT	Information Mgmt	SAP UPGRADE TO ERP 2005	\$1,400,000	1.30%	\$18,200
200801 ACT	Information Mgmt	ESS ON INTERNET	\$60,000	19.94%	\$11,965
200801 ACT	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$513,377	24.16%	\$124,008
200801 ACT	Information Mgmt	BW OPERATOR	\$354,150	1.30%	\$4,604

FPL AMF DATABASE
Payroll Allocated in the AMF Corporate Staff Groups with Affiliate Benefit
2008

200801 ACT	Information Mgmt	AMF BASA	\$39,390	22.00%	\$8,666
200801 ACT	Information Mgmt	COLLABORATION PLATFORM IMPLEMENTATION	\$331,111	24.61%	\$81,481
200801 ACT	Information Mgmt	ENTERPRISE SUPPORT SERVICES	\$393,156	24.61%	\$96,750
200801 ACT	Information Mgmt	LOTUS NOTES SUPPORT	\$493,918	0.00%	\$0
200801 ACT	Information Mgmt	DOCUMENT SERVICES	\$5,535,212	22.00%	\$1,217,747
200801 ACT	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$189,684	21.46%	\$40,704
200801 ACT	Information Mgmt	ENTERPRISE Systems Management Support	\$1,084,724	28.58%	\$310,024
200801 ACT	Information Mgmt	MAINFRAME SUPPORT	\$977,725	5.61%	\$54,898
200801 ACT	Information Mgmt	DATA CENTER	\$1,044,052	25.92%	\$270,580
200801 ACT	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	\$2,356,881	26.58%	\$626,370
200801 ACT	Information Mgmt	APPLICATION HOSTING SVCS	\$292,890	28.58%	\$83,711
200801 ACT	Information Mgmt	DISASTER RECOVERY	\$110,540	5.61%	\$6,207
200801 ACT	Information Mgmt	ARCHITECTURE And PLANNING	\$803,236	5.15%	\$41,342
200801 ACT	Information Mgmt	TELCOM PLANNING	\$474,387	5.92%	\$28,065
200801 ACT	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$3,000	21.46%	\$644
200801 ACT	Information Mgmt	TELECOMM OPER NORTH And EAST	\$868,103	5.92%	\$51,357
200801 ACT	Information Mgmt	NERC CIP COMPLIANCE BUSINESS CASE	\$216,750	22.00%	\$47,685
200801 ACT	Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	\$256,220	22.00%	\$56,368
200801 ACT	Information Mgmt	CORP ATIVIRUS UPGRADE	\$112,410	22.00%	\$24,730
200801 ACT	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	\$468,802	24.61%	\$115,365
200801 ACT	Information Mgmt	IMS DATA SECURITY ACCESS ADMINISTRATION	\$379,138	24.61%	\$93,300
200801 ACT	Information Mgmt	MIAMI & LFO MAIL SERVICES	\$342,207	1.37%	\$4,684
200801 ACT	Eng. Constr & Corp Svcs	JUNO MAIL SERVICES	\$280,930	31.06%	\$87,262
200801 ACT	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY	\$32,844	31.06%	\$10,202
200801 ACT	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$692,232	31.06%	\$215,020
200801 ACT	Eng. Constr & Corp Svcs	ISC - BUSINESS ANALYTICS	\$348,434	31.06%	\$108,230
200801 ACT	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$354,750	31.06%	\$110,192
200801 ACT	Eng. Constr & Corp Svcs	ISC - TRANSPORTATION LOGISTICS	\$56,178	30.35%	\$17,052
200801 ACT	Eng. Constr & Corp Svcs	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	\$135,930	31.06%	\$42,222
200801 ACT	Eng. Constr & Corp Svcs	ISC - VP INTERGRATED SUPPLY CHAIN	\$52,198	31.06%	\$16,214
			<u>\$69,530,964</u>		<u>\$17,983,002</u>

FPL
Payroll Allocated in the AMF
2008
AMF DATABASE
Corporate Staff Groups with Affiliate Benefit

Yr/Mth	AMF BSA	AMF BSA	AMF BSA	Payroll	Affiliate Driver %	Allocated Payroll
200701 Act	Corp. Staff Group	BASA Dscpt		\$4,124,352	37.70%	\$1,554,881
200701 Act	NUC Executive	NUC Executive		\$2,570,521	42.10%	\$1,082,189
200701 Act	PGD Executive	PGD Executive		\$470,377	26.21%	\$123,281
200701 Act	Internal Audit	Auditing Activities		\$1,686,380	26.21%	\$441,982
200701 Act	Finance	AIRCRAFT OPERATIONS		\$264,921	7.19%	\$19,048
200701 Act	Finance	GO - BLDG SECURITY		\$254,360	22.11%	\$56,239
200701 Act	Finance	JB - BUILDING SECURITY		\$697,910	26.21%	\$182,915
200701 Act	Finance	RISK MANAGEMENT PROGRAM		\$1,556,500	26.21%	\$407,942
200701 Act	Finance	FINANCE DEPARTMENT- CORPORATE FINANCE		\$145,000	26.21%	\$38,003
200701 Act	Finance	GEN ACCTG - INTERNAL CONTROL		\$493,458	26.21%	\$129,330
200701 Act	Finance	GEN ACCTG - ACG/FINANCIAL ACCTG		-\$37,900	26.21%	-\$9,933
200701 Act	Finance	GEN ACCTG - CORP ACCTG DIR STAFF		\$262,455	26.21%	\$68,787
200701 Act	Finance	GEN ACCTG - CONSOLTR/REVENUE TAX		\$46,000	26.21%	\$12,056
200701 Act	Finance	GEN ACCTG - CORP/REG/ASSET/Actg		\$321,568	26.21%	\$84,279
200701 Act	Finance	ACCOUNTS PAYABLE		\$342,891	26.21%	\$89,868
200701 Act	Finance	COST ALLOCATIONS		\$305,370	26.21%	\$80,034
200701 Act	Finance	REGULATORY MANAGEMENT AND ADMINSTR		\$689,538	26.21%	\$180,720
200701 Act	Finance	RESEARCH		\$547,000	26.21%	\$143,363
200701 Act	Finance	FINANCIAL REPORTING		\$80,540	26.21%	\$21,109
200701 Act	Finance	TRUST FUND INVESTMENT - GRP INVESTMNT ACTIVITY		\$2,483,527	26.21%	\$650,905
200701 Act	Finance	TAX DEPARTMENT - GROUP TAX		\$410,000	26.21%	\$107,457
200701 Act	Finance	PAYROLL		\$1,720,000	26.21%	\$450,793
200701 Act	General Counsel	MANAGEMENT & ADMINISTRATIVE		\$213,648	26.21%	\$55,995
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR		\$277,960	25.40%	\$70,589
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS		\$341,416	25.40%	\$86,704
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG		\$186,944	26.21%	\$48,996
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - AUDITING		\$403,546	26.21%	\$105,765
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - AIR		\$178,304	26.21%	\$46,732
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - WATER		\$190,896	26.21%	\$50,032
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - WASTE		\$175,084	26.21%	\$45,882
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - SEC 20		\$214,326	25.40%	\$54,429
200701 Act	Corporate Comm.	ENVIRONMENTAL SERVICES - DUE DILIGENCE		\$460,355	1.36%	\$6,269
200701 Act	Corporate Comm.	MIAMI & LFO MAIL SERVICES		\$185,825	26.21%	\$48,703
200701 Act	Corporate Comm.	JUNO MAIL SERVICES		\$619,895	26.21%	\$162,468
200701 Act	Corporate Comm.	EDITORIAL		\$227,571	26.21%	\$59,644
200701 Act	Corporate Comm.	ELECTRONIC		\$386,523	26.21%	\$101,303
200701 Act	Corporate Comm.	ADMINISTRATION		\$645,116	26.21%	\$169,078
200701 Act	Corporate Comm.	MEDIA RELATIONS		\$439,563	26.21%	\$115,205
200701 Act	Corporate Comm.	MANAGEMENT		\$72,605	5.91%	\$4,291
200701 Act	Human Resources	GO Health Center				

FPL Payroll Allocated in the AMF	AMF DATABASE Corporate Staff Groups with Affiliate Benefit	AMF BASA	AMF BASA	Payroll	Affiliate Driver %	Allocated Payroll
200701 Act	Corp. Staff Group	BASA Dscpt	BASA Dscpt	\$25,000	21.94%	\$5,485
200701 Act	Human Resources	Ben and Works - Secondary Benefit Programs	Ben and Works - Secondary Benefit Programs	\$101,220	21.94%	\$22,208
200701 Act	Human Resources	EAP	EAP	\$35,000	7.51%	\$2,629
200701 Act	Human Resources	FPL Well Program	FPL Well Program	\$431,347	21.94%	\$94,638
200701 Act	Human Resources	Quality, Planning, and Analysis	Quality, Planning, and Analysis	\$466,468	21.94%	\$102,343
200701 Act	Human Resources	C&P - Management & Administration	C&P - Management & Administration	\$275,323	21.94%	\$60,406
200701 Act	Human Resources	Safety & Health Program	Safety & Health Program	\$751,597	21.94%	\$164,900
200701 Act	Human Resources	Benefits Operations	Benefits Operations	\$133,455	21.94%	\$29,280
200701 Act	Human Resources	Wellness Operations	Wellness Operations	\$269,316	21.94%	\$59,088
200701 Act	Human Resources	IDM Operations	IDM Operations	\$23,508	21.94%	\$5,158
200701 Act	Human Resources	Employee Relations	Employee Relations	\$652,075	21.94%	\$143,065
200701 Act	Human Resources	Employee Benefit Plans Administration	Employee Benefit Plans Administration	\$48,840	10.35%	\$5,055
200701 Act	Human Resources	Drug Testing & Pre-employment Screening	Drug Testing & Pre-employment Screening	\$576,973	21.94%	\$126,588
200701 Act	Human Resources	HR Management/Planning	HR Management/Planning	\$503,314	21.94%	\$110,427
200701 Act	Human Resources	Payroll	Payroll	\$187,667	21.94%	\$41,174
200701 Act	Human Resources	TMO Operations/Administration	TMO Operations/Administration	\$303,267	21.94%	\$66,537
200701 Act	Human Resources	Workforce Planning	Workforce Planning	\$276,150	21.94%	\$60,587
200701 Act	Human Resources	Recruiting Administration	Recruiting Administration	\$243,083	21.94%	\$53,332
200701 Act	Human Resources	EEO & Diversity	EEO & Diversity	\$100,642	24.74%	\$24,899
200701 Act	Human Resources	JB Health Center	JB Health Center	\$182,517	21.70%	\$39,606
200701 Act	Information Mgmt	MANAGEMENT And ADMINISTRATION	MANAGEMENT And ADMINISTRATION	\$80,908	6.59%	\$5,332
200701 Act	Information Mgmt	DESKTOP SVCS And CONTRACT ADM	DESKTOP SVCS And CONTRACT ADM	\$289,609	24.35%	\$70,533
200701 Act	Information Mgmt	ASSET MANAGEMENT SUPPORT	ASSET MANAGEMENT SUPPORT	\$362,030	24.35%	\$88,171
200701 Act	Information Mgmt	WORKSTATION SUPPORT	WORKSTATION SUPPORT	\$692,343	24.35%	\$168,618
200701 Act	Information Mgmt	NETWORK OPERATIONS CENTER	NETWORK OPERATIONS CENTER	\$1,030,970	24.35%	\$251,089
200701 Act	Information Mgmt	HELP DESK	HELP DESK	\$1,274,859	1.73%	\$22,117
200701 Act	Information Mgmt	SOUTH And WEST SUPPORT	SOUTH And WEST SUPPORT	\$1,281,832	1.73%	\$22,237
200701 Act	Information Mgmt	CENTRAL AND NORTH SUPPORT	CENTRAL AND NORTH SUPPORT	\$1,031,217	24.35%	\$251,149
200701 Act	Information Mgmt	CHANGE MANAGEMENT	CHANGE MANAGEMENT	\$193,991	24.35%	\$47,246
200701 Act	Information Mgmt	PROBLEM MANAGEMENT	PROBLEM MANAGEMENT	\$293,878	24.35%	\$71,573
200701 Act	Information Mgmt	LOTUS NOTES SUPPORT	LOTUS NOTES SUPPORT	\$90,984	5.72%	\$5,204
200701 Act	Information Mgmt	REAL ESTATE INFO SYS	REAL ESTATE INFO SYS	\$197,270	1.30%	\$2,565
200701 Act	Information Mgmt	ISC PROCUREMENT SYSTEMS	ISC PROCUREMENT SYSTEMS	\$79,650	1.30%	\$1,035
200701 Act	Information Mgmt	SUPPLIER PERF MGT	SUPPLIER PERF MGT	\$502,662	1.30%	\$6,535
200701 Act	Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$696,142	18.71%	\$130,247
200701 Act	Information Mgmt	HR APPLICATION SUPPORT	HR APPLICATION SUPPORT	\$282,389	24.35%	\$68,775
200701 Act	Information Mgmt	PORTAL SUPPORT	PORTAL SUPPORT	\$179,300	21.70%	\$38,908
200701 Act	Information Mgmt	MANAGEMENT And ADMINISTRATION	MANAGEMENT And ADMINISTRATION	\$30,000	1.30%	\$390
200701 Act	Information Mgmt	SAP UPGRADE TO ERP	SAP UPGRADE TO ERP	\$537,788	24.16%	\$129,905
200701 Act	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	SAP INFRASTRUCTURE SUPPORT			

FPL
Payroll Allocated in the AMF
2008
AMF DATABASE
Corporate Staff Groups with Affiliate Benefit

Yr/Mth	AMF BASA	AMF BASA	AMF BASA	Payroll	Affiliate Driver %	Allocated Payroll
200701 Act	Corp. Staff Group	BASA Dscpt	BASA Dscpt	\$375,646	1.30%	\$4,883
200701 Act	Information Mgmt	BW OPERATOR	LOTUS NOTES INFRASTRUCTURE PROJECT	\$158,000	21.70%	\$34,286
200701 Act	Information Mgmt	ENTERPRISE SUPPORT SERVICES	ENTERPRISE SUPPORT SERVICES	\$318,652	24.35%	\$77,607
200701 Act	Information Mgmt	LOTUS NOTES SUPPORT	LOTUS NOTES SUPPORT	\$420,758	24.35%	\$102,474
200701 Act	Information Mgmt	DOCUMENT SERVICES	DOCUMENT SERVICES	\$468,923	8.14%	\$38,170
200701 Act	Information Mgmt	MANAGEMENT And ADMINISTRATION	MANAGEMENT And ADMINISTRATION	\$4,650,717	21.70%	\$1,009,206
200701 Act	Information Mgmt	MANAGEMENT And ADMINISTRATION	MANAGEMENT And ADMINISTRATION	\$185,292	11.15%	\$20,660
200701 Act	Information Mgmt	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	\$1,013,300	12.69%	\$128,569
200701 Act	Information Mgmt	MAINFRAME SUPPORT	MAINFRAME SUPPORT	\$863,836	4.53%	\$39,155
200701 Act	Information Mgmt	DATA CENTER	DATA CENTER	\$1,007,776	13.68%	\$137,872
200701 Act	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	DISTRIBUTED TECHNICAL SERVICES	\$1,945,941	13.45%	\$261,711
200701 Act	Information Mgmt	APPLICATION HOSTING SVCS	APPLICATION HOSTING SVCS	\$265,483	12.69%	\$33,685
200701 Act	Information Mgmt	DISASTER RECOVERY	DISASTER RECOVERY	\$108,150	4.53%	\$4,902
200701 Act	Information Mgmt	ARCHITECTURE And PLANNING	ARCHITECTURE And PLANNING	\$686,323	5.72%	\$39,256
200701 Act	Information Mgmt	TELCOM PLANNING	TELCOM PLANNING	\$426,470	6.59%	\$28,103
200701 Act	Information Mgmt	MANAGEMENT And ADMINISTRATION	MANAGEMENT And ADMINISTRATION	\$3,000	11.15%	\$334
200701 Act	Information Mgmt	TELECOMM OPER NORTH And EAST	TELECOMM OPER NORTH And EAST	\$602,615	6.59%	\$39,710
200701 Act	Information Mgmt	NERC CIP COMPLIANCE BUSINESS CASE	NERC CIP COMPLIANCE BUSINESS CASE	\$279,000	5.72%	\$15,958
200701 Act	Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	DATA CLASSIFICATION BUSINESS CASE	\$225,000	5.72%	\$12,870
200701 Act	Information Mgmt	LAPTOP ENCRYPTION BC	LAPTOP ENCRYPTION BC	\$79,650	5.72%	\$4,556
200701 Act	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	DATA SECURITY OPERATIONS/ADMINISTRATION	\$946,662	24.35%	\$230,556
200701 Act	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY	ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY	\$77,835	26.21%	\$20,400
200701 Act	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	ISC - BIS MANAGER	\$842,561	26.21%	\$220,826
200701 Act	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	ISC - BIS MANAGER	\$160,804	26.21%	\$42,145
200701 Act	Eng. Constr & Corp Svcs	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	\$309,258	26.21%	\$81,053
200701 Act	Eng. Constr & Corp Svcs	ISC - VP INTERGRATED SUPPLY CHAIN	ISC - VP INTERGRATED SUPPLY CHAIN	\$331,078	26.21%	\$86,772
				<u>\$56,121,639</u>		<u>\$12,462,082</u>

FPL
Payroll Allocated in the AMF
2008 True-up 2006
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Driver %	Allocated Payroll
200604-12 TU	NUC Executive	NUC Executive	\$2,529,160	37.3%	\$943,377
200604-12 TU	PGD Executive	PGD Executive	\$1,946,245	43.4%	\$844,670
200604-12 TU	Finance	COMPTROLLER'S STAFF (Affiliate Benefit) (3)	\$373,141	22.6%	\$84,386
200604-12 TU	Internal Audit	Auditing Activities	\$333,626	22.6%	\$75,450
200604-12 TU	Finance	AIRCRAFT OPERATIONS	\$1,190,594	22.6%	\$269,255
200604-12 TU	Finance	GO - BLDG SECURITY	\$246,927	5.2%	\$12,890
200604-12 TU	Finance	JB - BUILDING SECURITY	\$90,570	14.9%	\$13,450
200604-12 TU	Finance	RISK MANAGEMENT PROGRAM	\$468,418	22.6%	\$105,933
200604-12 TU	Finance	RISK MANAGEMENT - CORPORATE FINANCE	\$1,189,285	22.6%	\$268,959
200604-12 TU	Finance	GEN ACCTG - ACG/FINANCIAL ACCTG	\$318,084	22.6%	\$71,935
200604-12 TU	Finance	GEN ACCTG - CORP ACCTG DIR STAFF	\$94,115	22.6%	\$21,284
200604-12 TU	Finance	GEN ACCTG - CASH CNTRL/DEFCOMP	\$575	22.6%	\$130
200604-12 TU	Finance	GEN ACCTG - CONSOLTN/REVENUE TAX	\$323,460	22.6%	\$73,151
200604-12 TU	Finance	GEN ACCTG - ACG - REG & TAX ACTG	\$41,880	22.6%	\$9,471
200604-12 TU	Finance	GEN ACCTG - CORP/REG/ASSET/Actg	\$13,673	22.6%	\$3,092
200604-12 TU	Finance	ACG - INTERNAL CONTROL	\$46,291	22.6%	\$10,469
200604-12 TU	Finance	ACCOUNTS PAYABLE	\$206,652	1.2%	\$2,514
200604-12 TU	Finance	ACCOUNTS PAYABLE	\$213,284	22.6%	\$48,235
200604-12 TU	Finance	COST ALLOCATIONS	\$135,751	22.6%	\$30,700
200604-12 TU	Finance	REGULATORY MANAGEMENT AND ADMINISTR	\$177,151	22.6%	\$40,063
200604-12 TU	Finance	RESEARCH	\$518,541	22.6%	\$117,269
200604-12 TU	Finance	FINANCIAL REPORTING	\$422,781	22.6%	\$95,613
200604-12 TU	Finance	FINANCE DEPARTMENT - FINANCE	\$875,486	22.6%	\$197,993
200604-12 TU	Finance	FINANCE DEPARTMENT - CASH MGMT/BANKING	\$128	22.6%	\$29
200604-12 TU	Finance	TRUST FUND INVESTMENT - GRP INVESTMENT ACTIVITY	\$44,924	22.6%	\$10,160
200604-12 TU	Finance	TAX DEPARTMENT - GROUP TAX	\$1,639,209	22.6%	\$370,710
200604-12 TU	Finance	BUDGETING DEPT GENERAL EXPENSE	\$704,213	22.6%	\$159,259
200604-12 TU	Finance	CORPORATE SECURITY	\$696,616	5.7%	\$39,498
200604-12 TU	Finance	FPL GROUP & SUBS - GRP INVEST. ACTIVITY (Newly chrgd)	\$6,706	22.6%	\$1,517
200604-12 TU	General Counsel	MANAGEMENT & ADMINISTRATIVE	\$364,838	22.6%	\$82,509
200604-12 TU	General Counsel	FPL GRP SUP / LEGAL EXPENSES - AFFIL	\$23,422	22.6%	\$5,297
200604-12 TU	General Counsel	FPL GRP SUP / COR REC, DOCFILES&PRO	\$2,295	22.6%	\$519
200604-12 TU	General Counsel	FPL GRP SUP / GC-LITIGATION-GO	\$29,073	22.6%	\$6,575
200604-12 TU	General Counsel	FPL GRP SUP / GC REGULATORY	\$32,245	22.6%	\$7,292
200604-12 TU	General Counsel	FPL GRP SUP / GC REGULATORY-DC	\$2,705	22.6%	\$612
200604-12 TU	General Counsel	FPL GRP SUP / GC-LABOR&EMPLOYMENT	\$234,236	22.6%	\$52,973
200604-12 TU	General Counsel	FPL GRP SUP / GC NUCLEAR JB	\$6,396	22.6%	\$1,446
200604-12 TU	General Counsel	FPL GRP SUP / GC-BENEFITS	\$180,744	22.6%	\$40,876

FPL
Payroll Allocated in the AMF
2008 True-up 2006
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Affiliate Driver %	Allocated Payroll
200604-12 TU	General Counsel	FPL GRP SUP / GC-COMMERCIAL	\$3,926	22.6%	\$888
200604-12 TU	General Counsel	FPL GRP SUP / GC-RE.LND USE,ENV	\$3,152	22.6%	\$713
200604-12 TU	General Counsel	FPL GRP SUP / GC-SUPPORT SERVICES	\$3,008	22.6%	\$680
200604-12 TU	General Counsel	FPL GRP SUP / AFFILIATE SERVICES	\$373	22.6%	\$84
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR	\$133,524	22.6%	\$30,197
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - CAP PROJ	-\$25,215	22.5%	-\$5,676
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS	\$205,711	21.8%	\$44,922
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG	\$200,454	21.8%	\$43,774
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - AUDITING	\$134,257	22.6%	\$30,362
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - AIR	\$290,360	22.6%	\$65,665
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - WATER	\$131,699	22.6%	\$29,784
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - WASTE	\$141,075	22.6%	\$31,904
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - SEC 20	\$135,773	22.6%	\$30,705
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - DUE DILIGENCE	\$93,512	21.8%	\$20,421
200604-12 TU	Corporate Comm.	MIAMI & LFO MAIL SERVICES	\$316,337	1.2%	\$3,849
200604-12 TU	Corporate Comm.	JUNO MAIL SERVICES	\$139,612	22.6%	\$31,573
200604-12 TU	Finance	ANNUAL REPORT	\$1,944	22.6%	\$440
200604-12 TU	Finance	ANALYST MEETINGS	\$67	22.6%	\$15
200604-12 TU	Finance	ALL OTHER	\$1,320	22.6%	\$299
200604-12 TU	Corporate Comm.	EDITORIAL	\$470,661	22.6%	\$106,441
200604-12 TU	Corporate Comm.	ELECTRONIC	\$89,984	22.6%	\$20,350
200604-12 TU	Corporate Comm.	ADMINISTRATION	\$41,029	22.6%	\$9,279
200604-12 TU	Corporate Comm.	MEDIA RELATIONS	\$357,960	22.6%	\$80,953
200604-12 TU	Finance	ANNUAL MEETING	\$154	22.6%	\$35
200604-12 TU	Finance	TRANS AGENT - GEN EXP	\$64,340	22.6%	\$14,551
200604-12 TU	Corporate Comm.	MANAGEMENT	\$215,274	22.6%	\$48,685
200604-12 TU	Finance	PAYROLL	\$259,791	22.6%	\$58,752
200604-12 TU	Corporate Comm.	MIAMI PRINT & COPY CENTER	-\$152,380	22.5%	-\$34,301
200604-12 TU	Corporate Comm.	JUNO COPY CENTER	-\$16,796	22.5%	-\$3,781
200604-12 TU	Finance	INFORMATION SERVICES	\$203,469	22.6%	\$46,015
200604-12 TU	Finance	COMMUNITY RELATIONS	\$218,784	22.6%	\$49,478
200604-12 TU	Human Resources	GO Health Center	\$48,990	5.7%	\$2,788
200604-12 TU	Human Resources	FPL Group Benefits Administration	\$84	19.9%	\$17
200604-12 TU	Human Resources	Ben and Works - Secondary Benefit Programs	\$15,500	19.9%	\$3,088
200604-12 TU	Human Resources	Ben and Works - Pension Plan	-\$10,268	19.9%	-\$2,045
200604-12 TU	Human Resources	EAP	\$69,656	19.9%	\$13,875
200604-12 TU	Human Resources	FPL Well Program	\$29,787	19.9%	\$5,934
200604-12 TU	Human Resources	MAP	\$49,590	19.9%	\$9,878

FPL
Payroll Allocated in the AMF
2008 True-up 2006
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Affiliate Driver %	Allocated Payroll
200604-12 TU	Human Resources	Quality, Planning, and Analysis	\$182,722	19.9%	\$36,398
200604-12 TU	Human Resources	C&P - Management & Administration	\$451,191	19.9%	\$89,877
200604-12 TU	Human Resources	Safety & Health Program	\$378,474	19.9%	\$75,392
200604-12 TU	Human Resources	Benefits Operations	\$524,819	19.9%	\$104,544
200604-12 TU	Human Resources	Wellness Operations	\$94,857	19.9%	\$18,896
200604-12 TU	Human Resources	IDM Operations	\$188,560	19.9%	\$37,561
200604-12 TU	Human Resources	Employee Benefit Plans Administration	\$480,475	19.9%	\$95,711
200604-12 TU	Human Resources	Drug Testing & Pre-employment Screening	\$34,966	19.9%	\$6,965
200604-12 TU	Information Mgmt	Employee Information Systems	\$658,396	19.9%	\$130,992
200604-12 TU	Human Resources	HR Management/Planning	\$465,143	19.9%	\$92,656
200604-12 TU	Human Resources	Payroll	\$377,595	19.9%	\$75,217
200604-12 TU	Human Resources	TMO Operations/Administration	\$110,522	19.9%	\$22,016
200604-12 TU	Human Resources	Workforce Planning	\$255,244	19.9%	\$50,845
200604-12 TU	Human Resources	Recruiting Administration	\$85,805	19.9%	\$17,092
200604-12 TU	Human Resources	EEO & Diversity	\$161,142	19.9%	\$32,099
200604-12 TU	Human Resources	Group University Administration	\$362,995	19.9%	\$72,309
200604-12 TU	Human Resources	JB Health Center	\$73,485	22.6%	\$16,578
200604-12 TU	Human Resources	LFO Health Center	\$6,349	3.3%	\$210
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$138,131	14.3%	\$19,753
200604-12 TU	Information Mgmt	DESKTOP SVCS And CONTRACT ADM	\$67,051	4.3%	\$2,883
200604-12 TU	Information Mgmt	XP MIGRATION	\$51,079	14.3%	\$7,304
200604-12 TU	Information Mgmt	ASSET MANAGEMENT SUPPORT	\$209,167	16.1%	\$33,676
200604-12 TU	Information Mgmt	WORKSTATION SUPPORT	\$263,108	16.1%	\$42,360
200604-12 TU	Information Mgmt	NETWORK OPERATIONS CENTER	\$466,367	16.1%	\$75,085
200604-12 TU	Information Mgmt	HELP DESK	\$680,702	16.1%	\$106,373
200604-12 TU	Information Mgmt	SOUTH And WEST SUPPORT	\$954,073	1.4%	\$13,357
200604-12 TU	Information Mgmt	CENTRAL AND NORTH SUPPORT	\$935,789	1.4%	\$13,101
200604-12 TU	Information Mgmt	CHANGE MANAGEMENT	\$750,638	16.1%	\$120,853
200604-12 TU	Information Mgmt	PROBLEM MANAGEMENT	\$199,780	16.1%	\$32,165
200604-12 TU	Information Mgmt	LOTUS NOTES SUPPORT	\$200,943	16.1%	\$32,352
200604-12 TU	Information Mgmt	LOTUS NOTES COMP CENTER	-\$11,881	3.8%	-\$451
200604-12 TU	Information Mgmt	REAL ESTATE INFO SYS	\$124,144	3.8%	\$4,717
200604-12 TU	Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$243,665	1.3%	\$3,168
200604-12 TU	Information Mgmt	HR APPLICATION SUPPORT	\$393,069	15.4%	\$60,533
200604-12 TU	Information Mgmt	PORTAL SUPPORT	\$96,620	16.1%	\$15,556
200604-12 TU	Information Mgmt	PORTAL TACTICAL PROJECT	\$168,995	14.3%	\$24,166
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$135,711	14.3%	\$19,407
200604-12 TU	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$320,567	23.9%	\$76,616

FPL
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
2008 True-up 2006
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Affiliate Driver %	Allocated Payroll
200604-12 TU	Information Mgmt	BW OPERATOR	\$175,808	1.3%	\$2,286
200604-12 TU	Information Mgmt	SAP COMPETENCY CENTER	\$71,524	1.3%	\$930
200604-12 TU	Information Mgmt	LOTUS NOTES INFRASTRUCTURE PROJECT	\$25,435	14.3%	\$3,637
200604-12 TU	Information Mgmt	ENTERPRISE SUPPORT SERVICES	\$230,488	16.1%	\$37,109
200604-12 TU	Information Mgmt	DOCUMENT SERVICES	\$286,366	8.1%	\$23,196
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$678,875	14.3%	\$97,079
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$139,108	15.9%	\$22,118
200604-12 TU	Information Mgmt	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	\$759,071	18.9%	\$143,464
200604-12 TU	Information Mgmt	MAINFRAME SUPPORT	\$610,407	7.9%	\$48,222
200604-12 TU	Information Mgmt	DATA CENTER	\$682,088	19.4%	\$132,325
200604-12 TU	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	\$1,374,250	19.3%	\$265,230
200604-12 TU	Information Mgmt	APPLICATION HOSTING SVCS	\$197,157	18.9%	\$37,263
200604-12 TU	Information Mgmt	DISASTER RECOVERY	\$77,611	7.9%	\$6,131
200604-12 TU	Information Mgmt	ARCHITECTURE And PLANNING	\$581,741	3.8%	\$22,106
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$2,300	15.9%	\$366
200604-12 TU	Information Mgmt	TELECOM PLANNING	-\$108,541	4.3%	-\$4,667
200604-12 TU	Information Mgmt	TELECOMM OPER NORTH And EAST	\$241,274	4.3%	\$10,375
200604-12 TU	Information Mgmt	IDENTITY ACCESS MANAGEMENT	\$2,559	14.3%	\$366
200604-12 TU	Information Mgmt	NERC CIP COMPLIANCE BUSINESS CASE	\$138,075	14.3%	\$19,745
200604-12 TU	Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	\$79,342	14.3%	\$11,346
200604-12 TU	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	\$465,227	16.1%	\$74,902
200604-12 TU	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL	\$54,120	22.6%	\$12,239
200604-12 TU	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$290,610	22.6%	\$65,722
200604-12 TU	Eng. Constr & Corp Svcs	ISC - TRANSPORTATION LOGISTICS	\$47,003	22.6%	\$10,630
200604-12 TU	Eng. Constr & Corp Svcs	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	\$35,004	22.6%	\$7,916
200604-12 TU	Eng. Constr & Corp Svcs	ISC - VP INTEGRATED SUPPLY CHAIN	\$280,421	22.6%	\$63,418
200604-12 TU	Eng. Constr & Corp Svcs	CRE - Cafeteria Operations	\$408,985	8.8%	\$35,909
200601 MAR YTD	NUC Executive	NUC Executive	\$814,617	28.6%	\$232,981
200601 MAR YTD	PGD Executive	PGD Executive	\$649,464	43.4%	\$281,867
200601 MAR YTD	Internal Audit	Auditing Activities	\$111,209	22.5%	\$25,030
200601 MAR YTD	Finance	AIRCRAFT OPERATIONS	\$383,954	22.5%	\$86,417
200601 MAR YTD	Finance	GO - BLDG SECURITY	\$52,414	5.2%	\$2,736
200601 MAR YTD	Finance	JB - BUILDING SECURITY	\$65,581	14.9%	\$9,739
200601 MAR YTD	Finance	ACG - INTERNAL CONTROL	\$13,783	22.5%	\$3,102
200601 MAR YTD	Finance	ACCOUNTS PAYABLE	\$69,561	1.3%	\$925
200601 MAR YTD	Finance	ACCOUNTS PAYABLE	\$73,820	22.5%	\$16,615
200601 MAR YTD	Finance	COST ALLOCATIONS	\$42,653	22.5%	\$9,600
200601 MAR YTD	Finance	REGULATORY MANAGEMENT AND ADMINISTR	\$51,793	22.5%	\$11,657

FPL
Payroll Allocated in the AMF
2008 True-up 2006
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Affiliate Driver %	Allocated Payroll
200601 MAR YTD	Finance	RESEARCH	\$194,212	22.5%	\$43,712
200601 MAR YTD	Finance	FINANCIAL REPORTING	\$130,000	22.5%	\$29,259
200601 MAR YTD	Finance	FINANCE DEPARTMENT- CORPORATE FINANCE	\$357,000	22.5%	\$80,351
200601 MAR YTD	Finance	TRUST FUND INVESTMENT - GRP INVESTMNT ACTIVITY	\$25,106	22.5%	\$5,651
200601 MAR YTD	Finance	TAX DEPARTMENT - GROUP TAX	\$576,611	22.5%	\$129,779
200601 MAR YTD	Finance	CORPORATE SECURITY	\$224,502	5.7%	\$12,729
200601 MAR YTD	Finance	COMPENSATION	\$440,780	22.5%	\$99,207
200601 MAR YTD	Finance	RISK MANAGEMENT PROGRAM	\$169,627	22.5%	\$38,178
200601 MAR YTD	General Counsel	MANAGEMENT & ADMINISTRATIVE	\$293,267	22.5%	\$66,006
200601 MAR YTD	General Counsel	FPL GROUP SUPPORT	\$275,000	22.5%	\$61,895
200601 MAR YTD	General Counsel	FPL GROUP SUPPORT	\$699,626	22.5%	\$157,466
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR	\$133,171	22.5%	\$29,973
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - CAP PROJ	\$1,890	22.5%	\$425
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS	\$29,850	21.7%	\$6,463
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG	\$15,688	21.7%	\$3,396
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - AUDITING	\$10,050	22.5%	\$2,262
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - EMF	\$9,750	21.7%	\$2,111
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - AIR	\$10,400	22.5%	\$2,341
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - WATER	\$4,925	22.5%	\$1,108
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - WASTE	\$8,250	22.5%	\$1,857
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - SEC 20	\$6,650	22.5%	\$1,497
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - DUE DILIGENCE	\$8,210	21.7%	\$1,778
200601 MAR YTD	Corporate Comm.	MIAMI & LFO MAIL SERVICES	\$113,839	1.3%	\$1,513
200601 MAR YTD	Corporate Comm.	JUNO MAIL SERVICES	\$45,406	22.5%	\$10,220
200601 MAR YTD	Corporate Comm.	EDITORIAL	\$130,579	22.5%	\$29,390
200601 MAR YTD	Corporate Comm.	ELECTRONIC	\$123,882	22.5%	\$27,882
200601 MAR YTD	Corporate Comm.	ADMINISTRATION	\$12,261	22.5%	\$2,760
200601 MAR YTD	Corporate Comm.	MEDIA RELATIONS	\$148,520	22.5%	\$33,428
200601 MAR YTD	Corporate Comm.	MANAGEMENT	\$150,150	22.5%	\$33,795
200601 MAR YTD	Corporate Comm.	MIAMI PRINT & COPY CENTER	\$111,869	22.5%	\$25,179
200601 MAR YTD	Corporate Comm.	JUNO COPY CENTER	\$15,542	22.5%	\$3,498
200601 MAR YTD	Human Resources	GO Health Center	\$16,327	5.7%	\$929
200601 MAR YTD	Human Resources	EAP	\$24,568	16.7%	\$4,100
200601 MAR YTD	Human Resources	FPL Well Program	\$10,000	16.7%	\$1,669
200601 MAR YTD	Human Resources	MAP	\$16,250	16.7%	\$2,712
200601 MAR YTD	Human Resources	Quality, Planning, and Analysis	\$64,264	16.7%	\$10,726
200601 MAR YTD	Human Resources	C&P - Management & Administration	\$190,185	16.7%	\$31,742
200601 MAR YTD	Human Resources	Safety & Health Program	\$122,460	16.7%	\$20,439

FPL
Payroll Allocated in the AMF
2008 True-up 2006
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Affiliate Driver %	Allocated Payroll
200601 MAR YTD	Human Resources	Benefits Operations	\$279,479	16.7%	\$46,645
200601 MAR YTD	Human Resources	Employee Benefit Plans Administration	\$145,825	16.7%	\$24,338
200601 MAR YTD	Human Resources	Drug Testing & Pre-employment Screening	\$13,000	16.7%	\$2,170
200601 MAR YTD	Human Resources	Employee Information Systems	\$292,109	16.7%	\$48,753
200601 MAR YTD	Human Resources	HR Management/Planning	\$78,785	16.7%	\$13,149
200601 MAR YTD	Human Resources	Payroll	\$134,225	16.7%	\$22,402
200601 MAR YTD	Human Resources	TMO Operations/Administration	\$29,326	16.7%	\$4,895
200601 MAR YTD	Human Resources	Workforce Planning	\$56,826	16.7%	\$9,484
200601 MAR YTD	Human Resources	Recruiting Administration	\$80,143	16.7%	\$13,376
200601 MAR YTD	Human Resources	EEO & Diversity	\$65,358	16.7%	\$10,908
200601 MAR YTD	Human Resources	Group University Administration	\$128,221	16.7%	\$21,400
200601 MAR YTD	Human Resources	JB Health Center	\$25,420	22.5%	\$5,725
200601 MAR YTD	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$45,404	14.3%	\$6,493
200601 MAR YTD	Information Mgmt	DESKTOP SVCS And CONTRACT ADM	\$34,911	4.3%	\$1,501
200601 MAR YTD	Information Mgmt	XP MIGRATION	\$28,840	14.3%	\$4,124
200601 MAR YTD	Information Mgmt	ASSET MANAGEMENT SUPPORT	\$75,713	16.1%	\$12,190
200601 MAR YTD	Information Mgmt	WORKSTATION SUPPORT	\$88,432	16.1%	\$14,238
200601 MAR YTD	Information Mgmt	NETWORK OPERATIONS CENTER	\$165,607	16.1%	\$26,663
200601 MAR YTD	Information Mgmt	HELP DESK	\$260,783	16.1%	\$41,986
200601 MAR YTD	Information Mgmt	SOUTH And WEST SUPPORT	\$288,198	1.4%	\$4,035
200601 MAR YTD	Information Mgmt	CENTRAL AND NORTH SUPPORT	\$331,716	1.4%	\$4,644
200601 MAR YTD	Information Mgmt	CHANGE MANAGEMENT	\$270,527	16.1%	\$43,555
200601 MAR YTD	Information Mgmt	PROBLEM MANAGEMENT	\$69,200	16.1%	\$11,141
200601 MAR YTD	Information Mgmt	LOTUS NOTES SUPPORT	\$57,529	16.1%	\$9,262
200601 MAR YTD	Information Mgmt	LOTUS NOTES COMP CENTER	\$13,550	3.8%	\$515
200601 MAR YTD	Information Mgmt	REAL ESTATE INFO SYS	\$24,875	3.8%	\$945
200601 MAR YTD	Information Mgmt	REAL ESTATE INFO SYS	\$43,189	3.8%	\$1,641
200601 MAR YTD	Information Mgmt	ISC PROCUREMENT SYSTEMS	\$33,750	1.3%	\$439
200601 MAR YTD	Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$102,757	1.3%	\$1,336
200601 MAR YTD	Information Mgmt	HR APPLICATION SUPPORT	\$164,709	15.4%	\$25,365
200601 MAR YTD	Information Mgmt	PORTAL SUPPORT	\$48,018	16.1%	\$7,731
200601 MAR YTD	Information Mgmt	PORTAL TACTICAL PROJECT	\$22,250	14.3%	\$3,182
200601 MAR YTD	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$46,324	14.3%	\$6,624
200601 MAR YTD	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$141,662	23.9%	\$33,857
200601 MAR YTD	Information Mgmt	BW OPERATOR	\$81,475	1.3%	\$1,059
200601 MAR YTD	Information Mgmt	SAP COMPETENCY CENTER	\$31,000	1.3%	\$403
200601 MAR YTD	Information Mgmt	LOTUS NOTES INFRASTRUCTURE PROJECT	\$59,766	14.3%	\$8,547
200601 MAR YTD	Information Mgmt	ENTERPRISE SUPPORT SERVICES	\$79,029	16.1%	\$12,724

FPL
Payroll Allocated in the AMF
2008 True-up 2006
200604-12 AMF True-up
Corporate Staff Groups with Affiliate Benefit
200604-12 December YTD (less 1st Qtr Actuals)

Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroll	Affiliate Driver %	Allocated Payroll
200601 MAR YTD	Information Mgmt	LOTUS NOTES SUPPORT	\$117,479	16.1%	\$18,914
200601 MAR YTD	Information Mgmt	DOCUMENT SERVICES	\$88,965	8.1%	\$7,206
200601 MAR YTD	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$1,117,578	14.3%	\$159,814
200601 MAR YTD	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$46,160	15.9%	\$7,339
200601 MAR YTD	Information Mgmt	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	\$259,838	18.9%	\$49,109
200601 MAR YTD	Information Mgmt	MAINFRAME SUPPORT	\$216,540	7.9%	\$17,107
200601 MAR YTD	Information Mgmt	DATA CENTER	\$249,152	19.4%	\$48,335
200601 MAR YTD	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	\$480,367	19.3%	\$92,711
200601 MAR YTD	Information Mgmt	APPLICATION HOSTING SVCS	\$73,203	18.9%	\$13,835
200601 MAR YTD	Information Mgmt	DISASTER RECOVERY	\$22,700	7.9%	\$1,793
200601 MAR YTD	Information Mgmt	ARCHITECTURE And PLANNING	\$162,432	3.8%	\$6,172
200601 MAR YTD	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$750	15.9%	\$119
200601 MAR YTD	Information Mgmt	TELECOM PLANNING	\$97,057	4.3%	\$4,173
200601 MAR YTD	Information Mgmt	TELECOMM OPER NORTH And EAST	\$122,321	4.3%	\$5,260
200601 MAR YTD	Information Mgmt	IMT PROGRAMS	\$28,883	3.8%	\$1,098
200601 MAR YTD	Information Mgmt	NERC CIP COMPLIANCE BUSINESS CASE	\$50,600	14.3%	\$7,236
200601 MAR YTD	Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	\$11,628	14.3%	\$1,663
200601 MAR YTD	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	\$195,402	16.1%	\$31,460
200601 MAR YTD	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL	\$20,861	22.5%	\$4,695
200601 MAR YTD	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$132,056	22.5%	\$29,722
200601 MAR YTD	Eng. Constr & Corp Svcs	ISC - TRANSPORTATION LOGISTICS	\$34,750	22.5%	\$7,821
			<u>\$53,592,866</u>		<u>\$10,498,962</u>

Q.

Payroll. Please provide the following data for any payroll for FPL for each year 2006 through 2008:

- a. Regular payroll broken down between expensed, capitalized and other.
- b. Overtime payroll broken down between expensed, capitalized and other.
- c. Temporary payroll broken down between expensed, capitalized and other.
- d. Other payroll (specify).

A.

a-d. Please see Attachment No. 1.

Q.

Payroll. Please provide the wage rate increases granted by the Company by date and employee category for 2009, 2010, 2011 and 2012.

A.

Non-bargaining annual wage rate increases are typically awarded in the first quarter of the year. Bargaining unit base pay increases are determined based on contractual agreement.

The following schedule reflects FPL's wage rate increases for non-bargaining employees and bargaining unit employees for 2009 through 2012.

Date	Non-Bargaining	Bargaining
Q1 2009	2%	N/A
8/2009	N/A	2.60%
11/2009	N/A	2.95%
Q1 2010	2%	N/A
11/2010	N/A	3.20%
Q1 2011	3%	N/A
8/2011	N/A	3.05%
Q1 2012	3%	N/A
11/2012	N/A	2.85%

Q.

Payroll. Please indicate if the employee positions used in the Company's labor calculations are authorized or actually filled positions for 2013.

A.

The 2013 labor totals were calculated based on 2011 year-to-date actual filled positions at the time of budget preparation adjusted for forecasted increases or decreases in headcount.

Q.

Incentive Compensation. Please explain how the Company determines that the achievement of any incentive compensation goals are reached as a result of the current incentive compensation plan(s), as opposed to other reasons. Provide all supporting empirical data.

A.

Goals are established based on company and business unit performance such as excellent reliability and customer service that, if achieved, result in funding of annual performance-based variable compensation awards. Incentive opportunities at the individual employee level vary based on the position's roles and responsibilities. As illustrated in Exhibits KS-2 and KS-4 of FPL witness Slattery's testimony, the Company has historically paid below market for base and at-market for variable pay. Given that employees would only be paid at market if goals are achieved, we are confident the performance-based variable compensation program directly drives the achievement of the performance-based compensation goals. The achievement of these performance goals is supported empirically through the results to our customers. FPL customers benefit from the lowest typical residential electric bill out of the state's 55 electric utilities, a bill that is 25 percent below the national average. FPL's reliability is among the best in the country because we've invested in smart, cost-efficient technologies and worked hard to keep operating costs down.

Subsequent to determination of corporate goal achievements and funding, the next step in determining achievement of performance-based compensation goals at the individual eligible employee level is the successful achievement of performance goals as determined through the Performance Management process called "Partners in Performance" or "PIP". As stated in the FPL's response to OPC's Second Set of Interrogatories No. 39, PIP is a systematic process by which our company ensures people are working on the "right" things that will help accomplish the corporate goals. Since recognition and awards are based on individual and work group performance, following the process benefits the employee, the organization, and ultimately the customer. Leaders guide employees in setting objectives that are aligned with the company's strategic direction using SMART (Specific, Measurable, Aligned, Realistic but challenging and Time-bound) performance objectives. Ultimately, the PIP process encourages clear alignment between strategic direction and individual employee. Successful performance against individual objectives is necessary to receive an annual performance-based variable compensation award.

In the planning stage of the PIP process, each leader and eligible employee:

- jointly review achievement of performance objectives for past period;
- identify critical SMART performance objectives for coming period;
- actively plan for how the employee will achieve those objectives; and
- clarify the employee's role in achieving the desired business goals.

Following the planning stage, there is an ongoing, cyclical process that includes:

- ongoing coaching and feedback;
- biannual review of performance objectives; and
- rewards for achievement of stated objectives.

At the end of the performance year, employees are rated on a 1-5 scale on their success against their specific SMART performance objectives. If the company, the business unit, and the employee have satisfactorily achieved their objectives, the employee may receive a performance-based variable compensation award. This award may be in the form of an immediate payment or may be a combination of an immediate payment and a 3-year deferred payment (subject to additional performance criteria). For non-executive, non-bargaining employees, guidelines are provided to leaders that suggest the range of value for an employee's annual performance-based variable compensation award.

Occasionally a limited-participation, project-specific incentive program is created to address a specific project or business unit need. These programs would contain specific criteria for achieving incentive compensation.

Q.

Incentive Compensation. Please provide the number of Company employees that were eligible to receive incentive compensation for each year 2009 through 2011, and for each year indicate how many did not or will not receive an award?

A.

Non-executive, non-bargaining employees' annual discretionary performance-based variable compensation

Year	# Eligible for Award	# Received Award	# Did Not Receive Award
2011	4,243	4,089	154
2010	4,496	4,209	287
2009	4,526	4,238	288

Q.

Incentive Compensation. Please provide for each year 2007 through 2011 a detailed summary of the corporate and/or group goals (i.e. threshold, target, maximum) for the incentive compensation plans of FPL and the actual achievement metric attained within each respective period.

A.

Please see Attachment No. 1.

43. Incentive Compensation. Please provide for each year 2007 – 2011 a detailed summary of the corporate and/or group goals (i.e. – threshold, target, maximum) for the incentive compensation plans of FPL and the actual achievement metric attained within each respective period.

The non-executive performance-based variable compensation awards are funded based on a balanced scorecard of customer-focused operational goals. Such goals encompass a series of indicators related to operations & maintenance costs, capital expenditures, fossil generation availability, nuclear industry composite performance index, service reliability, employee safety (OSHA recordables), environmental compliance, and customer satisfaction ratings. Actual achievement compared to goals and pool funding is based on the indicators above.

2007

Florida Power & Light Company			
Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,365 million(1)	\$1,322 million(1)	
Capital expenditures (plan-adjusted)(1b)	\$2,048 million(1)	\$1,935 million(1)	
Net income	\$838 million	\$836 million	50%
Regulatory return on equity	performance consistent with rate agreement with Florida Public Service Commission	achieved performance consistent with rate agreement	
Plant availability—fossil generation	target best in class	best in class performance	
Nuclear industry composite performance index	aggressive target	substantially met—missed target by less than 1%	
Distribution service reliability—service unavailability	within the top quartile (76.0 minutes)	within the top quartile (78.4 minutes)	25%
Distribution service reliability—frequency of service interruptions	1.60 interruptions per customer per year (average)	1.47 (best performance in a year without hurricanes since at least 1993)	
Service reliability—frequency of momentary interruptions	15.0 momentary interruptions per customer per year (average)	15.8	
Employee safety—OSHA recordables/200,000 hours	1.78	1.98—2 nd best performance in Florida Power & Light history and 6% improvement over prior year	
Significant environmental violations	0	0	25%
Customer satisfaction—residential	very aggressive target	missed target, but improved by 5% versus prior year	
Customer satisfaction—business	very aggressive target	missed target, but improved by 5% versus prior year	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

2008

Florida Power & Light Company:

Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,416 million(1)	\$1,299 million(1)	
Capital expenditures (plan-adjusted)(1b)	\$2,851 million(1)	\$2,318 million(1)	
Net income	\$875 million	\$789 million	50%
Regulatory return on equity	performance consistent with rate agreement with Florida Public Service Commission	achieved performance consistent with rate agreement	
Fossil generation availability	target top decile performance	top decile	
Nuclear industry composite performance index	aggressive target	missed target	
Service reliability—service unavailability	within the top quartile (76 minutes)	within the top quartile—significantly better than national average (83.2 minutes)	
Service reliability—average frequency of customer interruptions	1.52 interruptions per customer per year (average)	1.61	22.5%
Service reliability—average number of momentary interruptions per customer	15 momentary interruptions per customer per year	14.3 (second best performance ever)	
Employee safety—OSHA recordables/200,000 hours	1.78	1.63—best performance in Florida Power & Light history and 18% improvement over prior year	
Significant environmental violations	0	0	
Customer satisfaction—residential	very aggressive target	substantially met—missed by less than 1%	27.5%
Customer satisfaction—business	very aggressive target	beat target	
Obtain necessary approvals for generation additions	obtain approval	met	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

2009

Florida Power & Light Company:

Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,434 million(1)	\$1,327 million(1)	
Capital expenditures (plan-adjusted)(1b)	\$2,790 million(1)	\$2,507 million(1)	
Net income	\$790 million	\$831 million (\$779 million, weather-normalized)	40%
Regulatory return on equity	performance consistent with rate agreement with Florida Public Service Commission	achieved performance consistent with rate agreement	
Fossil generation availability	target top decile performance	met - best in class performance	
Nuclear industry composite performance index	aggressive target	missed target, but above industry average	
Service reliability—service unavailability (minutes)	within the top quartile (76 minutes)	within the top quartile—significantly better than national average (84 minutes)	15%
Service reliability—average frequency of customer interruptions	1.50 interruptions per customer per year (average)	1.42	
Service reliability—average number of momentary interruptions per customer	14.5 momentary interruptions per customer per year	15.2	
Employee safety—OSHA recordables/200,000 hours	1.70	1.67	
Significant environmental violations	0	0	
Customer satisfaction—residential value surveys	aggressive target	met target	
Customer satisfaction—business value surveys	aggressive target	beat target	45%
Successful completion of new generation build	aggressive target	met target	
Base rate proceeding	successful completion	short of expectation	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

2010

Florida Power & Light Company:

Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,434 million(1)	\$1,419 million(1)	40%
Capital expenditures (plan-adjusted)(1b)	\$2,607 million(1)	\$2,506 million(1)	
Fossil generation availability	top decile performance	beat goal—top decile performance	
Nuclear industry composite performance index	aggressive goal	missed goal	
Service reliability—service unavailability (minutes)	within the top quartile (80 minutes)	missed goal—but performance significantly better than industry average (83.5 minutes)	30%
Service reliability—average frequency of customer interruptions	1.41 interruptions per customer per year (average)	1.22—FPL's best performance ever	
Service reliability—average number of momentary interruptions per customer	14.9 momentary interruptions per customer per year	12.3—FPL's best performance ever	
Employee safety—OSHA recordables/200,000 hours	1.59	1.45—FPL's best performance ever	
Significant environmental violations	0	0	30%
Customer satisfaction—residential value surveys	aggressive goal	beat goal	
Customer satisfaction—business value surveys	aggressive goal	beat goal	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

2011

Florida Power & Light Company:

Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,471 million(1)	\$1,452 million(1)	
Capital expenditures (plan-adjusted)(1b)	\$3,377 million(1)	\$3,709 million(1)	40%
Fossil generation availability	top quartile performance	beat goal—just shy of top decile performance	
Nuclear industry composite performance index	aggressive goal	narrowly missed goal	
Service reliability—service unavailability (minutes)	within the top quartile (79 minutes)	missed goal—second quartile performance (85.3 minutes)	30%
Service reliability—average frequency of customer interruptions	1.28 interruptions per customer per year (average)	1.24	
Service reliability—average number of momentary interruptions per customer	13.4 momentary interruptions per customer per year	13.8	
Employee safety—OSHA recordables/200,000 hours	1.47	.97—FPL's best performance ever	
Significant environmental violations	0	0	
Customer satisfaction—residential value surveys	aggressive goal	beat goal	30%
Customer satisfaction—business value surveys	aggressive goal	beat goal	
Performance under FERC and NERC reliability standards	no significant violations	no significant violations	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

Q.

Incentive Compensation. Please provide the level of related incentive compensation bonus payments included in the projected test year ending December 31, 2013.

A.

The non-executive, non-bargaining employee incentive payments expected to be made in 2013 total \$59.0 MM. This amount is prior to allocations to affiliates.

Q.

Stock Based Compensation. (a) Please list, by amount and account, all stock based compensation expense that the Company has included in cost of service for the projected test year ending December 31, 2013, including but not limited to executive stock options, performance share awards, accruals made pursuant to SFAS 123R and any other stock based compensation awards that will result in such costs being charged to FPL during the projected test year ending December 31, 2013. (b) Also, provide a description of each distinct stock based compensation program that will result in charges to FPL during the test year.

A.

a.

Stock Based Compensation	Account	Projected Test Year Ending December 31, 2013 (\$)
Included in Cost of Service		
50% of Non-Officer Restricted Stock Awards	920000	\$568,818
50% of Non-Officer Performance Share Award target shares (excluding estimated performance multiples)	920000	\$395,148 **

b. The Company's compensation program components that will result in charges to FPL include a mix of performance shares and restricted stock. Eligibility for stock based compensation varies by employee level.

- Restricted stock awards typically vest ratably over three years after the date of grant and are subject to, among other things, restrictions on transferability prior to vesting.
- Performance shares are phantom shares of Company stock that are earned based on the performance of the Company over a three-year period. The shares earned are issued after the performance period.

Please note that the Company has excluded from its expense request the portions of executive and non-executive compensation** that were excluded from the 2010 rate order (Order No. PSA-10-0153-FOF-EI, Docket No. 080677-EI).

**Note, in preparing FPL's response for SFHHA's First Set of Interrogatories No. 162, it was determined that the Net Operating Income (NOI) adjustment should have been \$29,640,132 not \$28,897,940. FPL inadvertently omitted the non-officer performance share amount from the Commission Adjustment, which totaled \$742,191. The calculation of the amount related to non-officer performance shares and the amount reflected in the NOI adjustment are both included as part of FPL's response to SFHHA's First Set of Interrogatories No. 162.

The amount of \$395,148 in above table is prepared based on what the NOI adjustment should have been (i.e., assuming the non-officer performance share amount of \$742,191 was included in the Commission Adjustment).

Q.

Supplemental Employee Retirement Plan (SERP). Please provide the level of SERP expense, by account, included in the Company's cost of service for the projected test year ending December 31, 2013.

A.

The level of SERP expense included in the Company's cost of service is recorded in account 926000 and for the projected test year ending December 31, 2013 the amount is \$4,333,131.

Q.

Payroll. Does the Company anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during the next three years (2012-2014)? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.

A.

FPL has no planned programs at the corporate level to reduce the number of employees through voluntary early retirement or other forced reduction programs. However, the Customer Service business unit does expect to reduce the number of employees during the next three years as a result of the Smart Meter deployment. These reductions are already included in the rate case filing. The timing, number of affected employees, cost and savings are as follows:

	2012	2013	2014
No. of Employees	152	141	206
Cost (\$MM)	\$1.8	\$2.7	\$4.3
Payroll Savings (\$MM)	\$5.3	\$5.7	\$9.3

Note: Payroll Savings excludes loaders.

Q.

Payroll. Does the Company anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during the next three years (2012-2014)? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.

A.

FPL has no planned programs at the corporate level to reduce the number of employees through voluntary early retirement or other forced reduction programs. However, the Customer Service business unit does expect to reduce the number of employees during the next three years as a result of the Smart Meter deployment. These reductions are already included in the rate case filing. The timing, number of affected employees, cost and savings are as follows:

	2012	2013	2014
No. of Employees	152	163	213
Cost (\$MM)	\$1.8	\$2.9	\$4.3
Payroll Savings (\$MM)	\$5.3	\$6.1	\$9.6

Note: Payroll savings excludes loaders.

**Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 50
Page 1 of 1**

Q.

Benefits. Please provide a description of the Company's each employee benefit program(s) or plan(s) in effect currently as well as for those in effect the test year if different from the current program(s) or plan(s).

A.

See Attachment No. 1 for a description of the Company's employee benefits plans.

Benefits. Please provide a description of the Company's employee benefit program(s) or plan(s) in effect currently as well as for those in effect the test year if different from the current program(s) or plan(s).

The benefit program(s) and plan(s) in effect during the current year and the test year include:

Medical
Pharmacy
Mental Health/Substance Abuse/EAP
Dental
Vision
Defined contribution (401(k))
Defined benefit pension
Retiree medical and life (subsidized for grandfathered employees; new hires receive medical access and pay the full cost)
Holidays
Vacation
Vacation buy
Sick / sick in family
Short- and long-term disability
Adoption assistance
Education assistance
Life insurance
Dependent life insurance
Flexible spending accounts
Group legal
NextEra health & well-being programs
Executive medical
Non-qualified supplemental executive retirement plan (SERP).

Please see the matrices below for a summary of the program(s) and plan(s) currently in effect for newly hired FPL non-bargaining and bargaining employees. Other paid and unpaid leaves such as jury duty for up to two weeks, military training for up to two weeks and unpaid leaves are also available to employees. There are currently no identified changes for the benefit program(s) and plan(s) for the test year.

FPL Non-bargaining New Hire Summary of Benefits (Full-Time)

Benefit	Overview	Eligibility	Important Information
Medical	<p>High Deductible Health Plan¹ Health Select¹ Health Maintenance¹ Health Choice¹ All plans use the CIGNA Open Access Plus network of providers (when you are searching for providers at www.cigna.com via the Find a Doctor tab select the "Open Access Plus, OA Plus, Choice Fund OA Plus" plan type).</p> <p>All plans cover doctor and hospital services, prescription drugs, and preventive care. Mental health/substance abuse benefits are provided by CIGNA.</p> <p>There are four levels of premiums. Your level is determined by your base salary. A Surcharge or Incentive may be applicable for employees with spouses or same-gender partners enrolled in the medical plan. You may receive a \$15 biweekly credit per paycheck if you complete a Health Assessment (HA). If you and your covered spouse or same-gender partner each complete a HA the credit increases to \$30 per paycheck. In addition, if an employee is a non-</p>	<p>First of the month following one full month of employment</p>	<ul style="list-style-type: none"> • Company pays the majority of medical premiums • Your cost depends upon the plan you select, your base pay, the number of covered dependents and whether your spouse or same-gender partner has coverage available from his/her employer • High Deductible Health Plan* – 80% after \$1,600 individual, \$3,000 employee plus child (ren) and \$3,300 family deductible in-network. No charge for preventive visit (in-network only). Health Savings Account (HSA) available for pre-tax contributions by employee. • Health Select* - Plan pays 70% after \$800 individual, \$1,400 employee plus child(ren) and \$1,700 family deductible in-network; No charge for preventive visit (in-network only) • Health Maintenance* - Plan pays 80% after \$700 individual, \$1,200 employee plus child(ren), and \$1,500 family deductible in-network; No charge for preventive visit (in-network only) • Health Choice* - Plan pays 85% after \$500 individual, \$800 employee plus child(ren) and \$1,100 family deductible in-network; No charge for preventive visit (in-network only) <p>*If you earn the Health Screening Incentive, \$300 will be deposited into your Health Reimbursement Account (HRA) that will be used to automatically reimburse you for your medical expenses, such as your deductible. If your covered spouse or same-gender partner also receives a health screening incentive you will receive a total of \$600 in your (HRA). Those enrolled in the High Deductible plan will receive their health screening credit into their Health Savings Account (HSA), if established, as an employer contribution. <u>Prescription Drugs (Caremark) – applies to all medical plans except the High Deductible plan with HSA</u> Retail - \$5 for generic, 25% coinsurance (up to a maximum of \$125 per script) for preferred; 35% coinsurance (up to a maximum</p>

Benefit	Overview	Eligibility	Important Information
	<p>tobacco user they may also receive a \$5 per paycheck non-tobacco user biweekly credit. You may complete your HA once your medical coverage is effective. The HA biweekly credit will be effective the first paycheck of the quarter after the quarter in which you completed the HA.</p> <p>¹ if available in home zip code</p>		<p>of \$125 per script) for non-preferred; 30 day supply Mail Service: \$10 for generic, 25% coinsurance (up to a maximum of \$250 per script) for preferred; 35% coinsurance (up to a maximum of \$250 per script) for non-preferred; 90 day supply NOTE: <i>There is an annual prescription out of pocket maximum of \$5,000 (\$10,000 for family) which includes coinsurance and copays for both retail and home delivery.</i> <i>Under the High Deductible plan, you will pay 20% of the discounted cost of your prescriptions in-network after you have met the deductible.</i> <i>In-network coinsurance is always applied to the discounted rates for the services provided.</i></p>
Dental	<p>CIGNA PPO¹ or Out of Area Plan DHMO – (CIGNA Dental Care)¹</p> <p>¹ if available in home zip code</p>	<p>First of the month following one full month of employment</p>	<ul style="list-style-type: none"> • Company pays the majority of dental premiums • Your cost depends upon the plan you select and the number of covered dependents <p>In-Network for PPO Plan:</p> <ul style="list-style-type: none"> • Preventive services covered at 100%, no deductible • Basic services covered at 85% • Major services covered at 50% <p>DHMO benefits are based on a copayment and benefits schedule</p>
Vision	<p>Vision Coverage (Superior Vision Services, Inc.)</p> <p>Even if you don't enroll in the vision program, a discount only plan is provided for all employees and their family at no cost.</p>	<p>First of the month following one full month of employment</p>	<p>In-Network Coverage</p> <ul style="list-style-type: none"> • Eye Exam - once every calendar year • Frames - up to \$150, once every other calendar year • Lenses - one pair every calendar year • Contact Lenses (elective) - up to \$120 (in lieu of frames/lenses, one allowance every calendar year) <p>Discount plan also available</p>

Benefit	Overview	Eligibility	Important Information								
Retirement Savings Plan 401(k)	<ul style="list-style-type: none"> The Retirement Savings Plan allows you to contribute up to 50% of your base pay on a pretax, after-tax or combination basis (up to IRS limits) The Company provides up to 4.75% match in company stock The plan offers investment options across three tiers targeting the novice investor to the more advanced investor Fidelity is the recordkeeper Pretax catch-up feature for those who will be age 50 or older who contribute the maximum allowed under the plan or the annual pre-tax maximum in the calendar year. 	First of the month following one full month of employment	<ul style="list-style-type: none"> Immediate vesting in employee contributions 100% vested in company match following 5 full years of service (20% per year) If you are participating, Company match is determined as follows 100 percent on the first 3 percent you contribute; plus 50 percent on your 4th through 6th percentages; and another 25 percent on the 7th percentage <table border="0" style="width: 100%;"> <tr> <td style="text-align: right;"><u>Employee Contribution</u></td> <td style="text-align: left;"><u>Company Match</u></td> </tr> <tr> <td style="text-align: right;">Up to 3% of pay</td> <td style="text-align: left;">100%</td> </tr> <tr> <td style="text-align: right;">4th – 6th% of pay</td> <td style="text-align: left;">50%</td> </tr> <tr> <td style="text-align: right;">7th% of pay</td> <td style="text-align: left;">25%</td> </tr> </table>	<u>Employee Contribution</u>	<u>Company Match</u>	Up to 3% of pay	100%	4th – 6th% of pay	50%	7th% of pay	25%
<u>Employee Contribution</u>	<u>Company Match</u>										
Up to 3% of pay	100%										
4th – 6th% of pay	50%										
7th% of pay	25%										
Pension Plan	<p>Plan provides basic credits toward your cash balance account based on years of vesting service</p> <ul style="list-style-type: none"> Less than 5 years - 4.5% of pensionable earnings 5 + years - 6.0% of pensionable earnings 	Immediate	<ul style="list-style-type: none"> The Company funds the entire cost of the pension plan Employees are 100% vested following 3 full years of continuous service Interest credit, tied to the 1 year Treasury constant maturity (floor of 4%; max of 14%), is applied to your Jan. 1 account balance posted quarterly Upon termination, vested employees may elect a distribution of their pension as a lump sum or various annuity payment options 								
Retiree Medical Ins	New hires eligible for retiree health access coverage. Provides access to group retiree medical coverage with premiums paid by the retiree.	Age 55 with 10 years of continuous service	Provides guarantee issue coverage with group rates. Employees are eligible for this program once they reach age 55 and have 10 years of continuous service. Plan is sponsored by the company but premiums are paid in full by the employee.								
Holidays	11 paid holidays each year – 9 fixed / 2 floating	Immediate	The number of floating holidays you receive in your first year of employment will be determined by your hire date.								

Benefit	Overview	Eligibility	Important Information
Vacation	<p>Paid vacation based on length of service</p> <p>Annual vacation allowance granted on January 1st of each year</p> <p>Vacation is earned over the first ten months of the year</p>	<p>After six months of employment</p>	<p><u>Vacation schedule</u></p> <p>New Hire *</p> <ul style="list-style-type: none"> up to 80 hours (10 days) 80 hours (10 days) 120 hours (15 days) 160 hours (20 days) 200 hours (25 days) <p>1st - 4th year</p> <p>5th - 14th year</p> <p>15th - 22nd year</p> <p>23rd year and after</p> <p>* based on hire date</p>
Vacation Buy	<p>The company allows you to purchase up to 40 hours (5 days) of additional vacation</p>	<p>Available during annual enrollment</p>	<p>Employee may purchase up to 40 hours over 26 pay periods on a before-tax basis</p>
Sick Leave/ Sickness in Family	<p>Paid sick leave is available when personal illness or injury prevents you from working</p>	<p>Immediate</p>	<ul style="list-style-type: none"> • 80 hours (10 days) upon hire • Accrue up to 48 hours (6 days) each January 1st • Maximum sick leave bank is 320 hours (40 days) • Up to 32 hours of your sick bank can be used to care for an immediate family member
Short Term Disability	<p>This benefit may replace part of your income if you become disabled as a result of a non work related injury or illness and cannot work for periods up to 26 weeks</p>	<p>One full month of employment</p>	<p>The Company will provide income replacement of 60% - 100% depending on your years of service</p>
Long Term Disability	<p>This benefit may replace part of your income if you have a qualifying disability that prevents you from working for over five months</p>	<p>First of the month following one full month of employment</p>	<p>The Company provides you with income replacement of 60% at no cost to you and you have the option to purchase the 60% + COLA coverage level. Cost is based on age and salary.</p>
Adoption Assistance	<p>If you are adopting a child, this benefit will reimburse eligible expenses</p>	<p>Immediate</p>	<p>Up to \$4,000 reimbursed per child</p>
Employee Assistance Program (EAP)	<p>Employee Assistance Program is available to all employees and family members</p>	<p>Immediate</p>	<ul style="list-style-type: none"> • Offers free initial counseling and referral for further treatment. • Family or marital issues, job-related issues, substance abuse, financial concerns, stress, etc.

Benefit	Overview	Eligibility	Important Information
Education Assistance	Tuition assistance is available for professional development	Immediate	<ul style="list-style-type: none"> The Company will pay up to \$5,250 for full -time employees and \$2,625 for part-time employees per year for undergraduate or graduate degree courses Non-degree reimbursement also available
Life Insurance	The Company offers life insurance with accidental death and dismemberment coverage (Hartford)	First of the month following one full month of employment	<ul style="list-style-type: none"> The Company provides 1.0 times base pay coverage up to a maximum of \$150,000 Employee may elect up to 4 times base pay additional life coverage; cost is based on coverage amount and your age Total minimum coverage: \$15,000; Total maximum coverage: \$3,000,000. Total coverage over \$1,750,000 requires evidence of insurability.
Dependent Life	This optional benefit allows you to purchase life insurance for your spouse or same-gender partner and/or children including same-gender partner's children (Hartford)	First of the month following one full month of employment	<ul style="list-style-type: none"> Employee pays the entire cost of this benefit with after-tax payroll deductions May elect up to \$50,000 spouse or same-gender partner and \$10,000 child coverage Spouse's or same-gender partner's coverage cannot exceed 50% of the employee's total life insurance
Flexible Spending Accounts	These optional accounts allow you to set aside before-tax dollars to pay for qualified health care and dependent care expenses	First of the month following one full month of employment	Employees may contribute a minimum of \$120 and up to \$5,000 to each account annually
Group Legal	Offered through ARAG Group	First of the month following one full month of employment	After-tax payroll deductions. Provides professional legal services.
NextEra Health & Well-being	NextEra Health & Well-being offers health management programs, including but not limited to on-site health centers, fitness centers and health promotion, to improve and maintain the health and well-being of our employees	Immediate	<ul style="list-style-type: none"> All program offerings may not be available at all locations There may be a charge for some NextEra Health & Well-being services and programs

Benefit	Overview	Eligibility	Important Information
Executive Medical	Indemnity medical insurance, which covers 100% of eligible medical expenses for participants and eligible dependents	3 employee participants	<ul style="list-style-type: none"> Plan is closed, participation has been frozen A portion of premiums is paid by the participant
Nonqualified SERP	The nonqualified SERP provides a defined contribution benefit which is designed to (1) make up for the lost Company matching contributions on the 401(k) plan due to IRS limits, and (2) provide Company matching contributions on annual incentive compensation	Officers of the Company	<ul style="list-style-type: none"> The nonqualified SERP provides a defined contribution benefit which is designed to (1) make up for the lost Company matching contributions on the 401(k) plan due to IRS limits, and (2) provide Company matching contributions on annual incentive compensation Under the SERP, each defined contribution account is credited annually with phantom NextEra Energy common stock with a value equal to 4.75% of base earnings above IRS limits plus annual incentive compensation. Each such account is also credited annually with additional phantom NextEra Energy common stock with a value based on phantom dividend income on the phantom shares in the account

FPL Bargaining New Hire Summary of Benefits

Benefit	Overview	Eligibility	Important Information
Medical	<p>CIGNA Open Access Plus 400¹ CIGNA Open Access Plus¹</p> <p>All plans use the CIGNA Open Access Plus network of providers (when you are searching for providers at www.cigna.com via the Find a Doctor tab select the "Open Access Plus, OA Plus, Choice Fund OA Plus" plan type).</p> <p>All plans cover doctor and hospital services, prescription drugs (administered by Caremark), and preventive care. Medical and mental health/substance abuse benefits are provided by CIGNA</p> <p>¹ if available in home zip code</p>	<p>First of the month following one full month of employment</p>	<ul style="list-style-type: none"> The company pays the majority of medical premiums Your cost depends upon the plan you select and the number of covered dependents Open Access Plus - \$25/\$45/\$35 copay for in network physician/specialist/chiropractic office visits after \$200 individual /\$600 family deductible is met; copays for other services Open Access Plus 400 – no PCP required; \$25/\$45/\$35 copay for in network physician/specialist/chiropractic office visits after \$400 individual/\$1,200 family deductible is met; 80% coinsurance on hospital services <p><u>Prescription Drugs (Caremark)</u> Retail - \$5 for generic, \$35 for preferred after \$100 deductible*; \$50 for non-preferred after \$100 deductible*; 30 day supply</p> <p>Mail Service- \$10 for generic, \$70 for preferred after \$100 deductible*; \$100 for non-preferred after \$100 deductible*; 90 day supply.</p> <p>* This represents the copay after you have met your annual prescription deductible. The deductible is per covered individual. Therefore each covered person has to satisfy a \$100 annual prescription deductible each year before the plan will begin paying for his or her brand name prescriptions. Once each covered member has satisfied his or her annual prescription deductible he or she will only have to pay the copay amount for a brand name prescription in Tier 2 or Tier</p>

Benefit	Overview	Eligibility	Important Information
Dental	CIGNA PPO ¹ or Out of Area Plan DHMO – (CIGNA Dental Care) ¹ ¹ if available in home zip code	First of the month following one full month of employment	3. This is a separate deductible from your medical plan. <ul style="list-style-type: none"> • The company pays the majority of dental premiums • Your cost depends upon the plan you select and the number of covered dependents In-Network for PPO Plan: <ul style="list-style-type: none"> • Preventive services covered at 100%, no deductible • Basic services covered at 85% • Major services covered at 50% DHMO benefits are based on a copayment and benefits schedule
Vision	Vision Coverage (Superior Vision Services, Inc.)	First of the month following one full month of employment	In-Network Coverage <ul style="list-style-type: none"> • Eye Exam - once every calendar year • Frames - up to \$125, once every other calendar year • Lenses - one pair every calendar year • Contact Lenses (elective) - up to \$120 (in lieu of frames/lenses, one allowance every calendar year)

Benefit	Overview	Eligibility	Important Information								
Retirement Savings Plan 401(k)	<ul style="list-style-type: none"> The company's Retirement Savings Plan allows you to contribute up to 50% of your base pay on a pretax, after-tax or combination basis (up to IRS limits) The company provides up to 4.75% match in NextEra Energy, Inc. stock The plan offers investment options across three tiers targeting the novice investor to the more advanced investor Fidelity is the recordkeeper Pre-tax catch-up feature for those who will be age 50 or older who contribute the maximum allowed under the plan or the annual pre-tax maximum in the calendar year. 	First of the month following one full month of employment	<ul style="list-style-type: none"> Immediate vesting in employee contributions 100% vested in company match following 5 full years of service (20% per year) If you are participating, Company match is determined as follows 100 percent on the first 3 percent you contribute; plus 50 percent on your 4th through 6th percentages; and another 25 percent on the 7th percentage <table border="0" style="width: 100%;"> <tr> <td style="text-align: right;"><u>Employee Contribution</u></td> <td style="text-align: left;"><u>Company Match</u></td> </tr> <tr> <td>Up to 3% of pay</td> <td>100%</td> </tr> <tr> <td>4th – 6th% of pay</td> <td>+50%</td> </tr> <tr> <td>7th% of pay</td> <td>+25%</td> </tr> </table>	<u>Employee Contribution</u>	<u>Company Match</u>	Up to 3% of pay	100%	4th – 6th% of pay	+50%	7th% of pay	+25%
<u>Employee Contribution</u>	<u>Company Match</u>										
Up to 3% of pay	100%										
4th – 6th% of pay	+50%										
7th% of pay	+25%										
Pension Plan	<p>Plan provides basic credits toward your cash balance account based on years of vesting service</p> <ul style="list-style-type: none"> 6.0% of pensionable earnings 	Immediate	<ul style="list-style-type: none"> The company funds the entire cost of the pension plan Employees are 100% vested following 3 full years of continuous service Interest credit, tied to the 1 year Treasury constant maturity (floor of 4%; max of 14%), is applied to your Jan. 1 account balance posted quarterly Upon termination, vested employees may elect a distribution of their pension as a lump sum or various annuity payment options 								
Retiree Medical Insurance	New hires eligible for retiree health access coverage. Provides access to group retiree medical coverage with premiums paid by the retiree.	Age 55 with 10 years of continuous service	Provides guarantee issue coverage with group rates. Employees are eligible for this program once they reach age 55 and have 10 years of continuous service. Plan is sponsored by the company but premiums are paid in full by the employee								
Holidays	11 paid holidays each year – 10 fixed / 1 floating	Immediate									

Benefit	Overview	Eligibility	Important Information
Vacation	Paid vacation based on length of service	After six months of employment	<p><u>Vacation schedule</u></p> <p>New Hire *</p> <ul style="list-style-type: none"> up to 80 hours (10 days) 80 hours (10 days) 120 hours (15 days) 160 hours (20 days) 200 hours (25 days) <p>1st - 4th year 5th - 14th year 15th - 22nd year 23rd year and after * based on hire date</p>
Sick Leave	Paid sick leave is available when personal illness or injury prevents you from working	Immediate	<ul style="list-style-type: none"> • 80 hours (10 days) upon hire • Accrue up to 80 hours (10 days) each January 1st • Maximum sick leave bank is 320 hours (40 days)
Short Term Disability	This benefit may replace part of your income if you become disabled as a result of a non work related injury or illness and cannot work for periods up to 26 weeks	After one full month of employment	The company will provide income replacement of 60% - 100% depending on your years of service
Long Term Disability	This benefit may replace part of your income if you have a qualifying disability that prevents you from working for over five months	First of the month following one full month of employment	The company provides you with 60% of coverage at no cost to you and you have the option to purchase the 60% + COLA coverage level. Cost is based on age and salary.
Adoption Assistance	If you are adopting a child, this benefit will reimburse eligible expenses	Immediate	Up to \$4,000 reimbursed per child
Employee Assistance Program (EAP)	Employee Assistance Program is available to all employees and family members	Immediate	<ul style="list-style-type: none"> • Offers free initial counseling and referral for further treatment • Family or marital issues, job-related issues, substance abuse, financial concerns, stress, etc.
Education Assistance	Tuition assistance is available for professional development	Immediate	<ul style="list-style-type: none"> • The Company will pay up to \$2,400 per year for undergraduate degree courses and up to \$4,200 for graduate degree courses • Non-degree reimbursement also available

Benefit	Overview	Eligibility	Important Information
Life Insurance	The company offers life insurance with accidental death and dismemberment coverage (Hartford)	First of the month following one full month of employment	<ul style="list-style-type: none"> The company provides 1.0 times base pay coverage up to a maximum of \$150,000 Employee may elect up to 4 times base pay in additional life coverage; cost is based on coverage amount and your age Total minimum coverage: \$15,000; Total maximum coverage: \$1,750,000
Dependent Life	This optional benefit allows you to purchase life insurance for your spouse or same-gender partner and/or children including same-gender partner's children. (Hartford)	First of the month following one full month of employment	<ul style="list-style-type: none"> Employee pays the entire cost of this benefit with after-tax payroll deductions May elect up to \$50,000 spouse or same-gender partner and \$10,000 child coverage Spouse's or same-gender partner's coverage cannot exceed 50% of the employee's total life insurance.
Flexible Spending Accounts	These optional accounts allow you to set aside before-tax dollars to pay for qualified health care and dependent care expenses	First of the month following one full month of employment	Employees may contribute a minimum of \$120 up to \$5,000 to each account annually
NextEra Health & Well-being	NextEra Health & Well-being offers health management programs, including but not limited to fitness centers and health promotion, to improve and maintain the health and well-being of our employees	Immediate	<ul style="list-style-type: none"> All program offerings may not be available at all locations There may be a charge for some NextEra Health & Well-being services and programs

**Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 51
Page 1 of 1**

Q.

Benefits. Please provide the basis for the Company's cost of each separate current employee benefit (e.g., flat rate per employee, percentage of payroll, claims experience, etc.), and provide the most current known cost rate for each separate benefit and provide the same information for test year costs and rates as used in the development of test year revenue requirements.

A.

See Attachment No. 1.

Benefit	Cost Basis		Test Year Rate - 2013	
	Current Cost Rate-2012	Test Year Rate - 2013	Current Cost Rate-2012	Test Year Rate - 2013
Medical (including pharmacy, mental health, substance abuse and EAP)	Based on claims experience, medical/pharmacy trend, increases in administrative fees, anticipated enrolled headcount and adjustments for plan design changes - calculated as per employee per year cost (Note: for bargaining employees this is negotiated with union)	Per Employee Per Year: \$9,876; Total Company Cost: \$97,300,000	Per Employee Per Year: \$9,084; Total Company Cost: \$89,500,000	Per Employee Per Year: \$9,876; Total Company Cost: \$97,300,000
Dental	Based on claims experience, dental trend, increases in administrative fees, anticipated enrolled headcount and adjustments for plan design changes - calculated as per employee per year cost (Note: for bargaining employees this is negotiated with union)	Per Employee Per Year: \$648; Total Company Cost: \$6,340,000	Per Employee Per Year: \$617; Total Company Cost: \$6,039,218	Per Employee Per Year: \$648; Total Company Cost: \$6,340,000
Vision	Insured benefit with employee paying 100% of cost; plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee based on dependents covered (Note: for bargaining employees this is negotiated with union)	No cost	No Cost	No cost included in rate request
Defined contribution (401(k))	Company match is a percent of base pay and is based on the contribution made by the employee: 100% on the first 3% (1-3%) 50% on the next 3% (4th%-6th%) 25% on the next 1% (7th%)	\$30,561,240	\$30,561,240	\$32,200,000
Defined benefit pension	The defined benefit pension plan has a basic credit which is 4.5% of base pay for the first five years of employment and 6% of base pay for five or more years of service (FPL bargaining receive 6% basic credit regardless of years of service). The pension plan also has an interest credit provision which is a percent (tied to the one year Treasury constant maturities) applied to the January 1 opening account balance of each year. Some employees who were employed on April 1, 1997, were over the age of 40 on this date and are still employed and under the age of 60 receive transition credits which are a percent of base pay. Administrative costs paid to the third party administrator which is a per employee per month fee.	(\$45,080,196)	(\$45,080,196)	(\$38,641,000)
Short-term disability	Administrative costs paid to the third party administrator which is a per employee per month fee.	\$298,000	\$298,000	\$298,000
Family Medical Leave Act (FMLA)	Administrative costs paid to the third party administrator which is a per employee per month fee.	\$292,817	\$292,817	\$308,000
		\$2.11 per eligible employee	\$2.11 per eligible employee	\$2.11 per eligible employee
		\$2.11 per eligible employee	\$2.11 per eligible employee	\$2.11 per eligible employee

Benefit	Cost Basis	Current Cost Rate-2012	Test Year Rate - 2013
Long-term disability	Insurance premiums payable to third party insurer for the income replacement benefit which is determined based on eligible compensation. Additionally, actuarially determined costs are reflected for the self-insured medical costs (and other required benefits) under ASC-712.	\$5,600,000 0.425% or 0.603% with COLA adj per \$1 eligible monthly base compensation - Income Replacement	\$6,125,000 0.425% or 0.603% with COLA adj per \$1 eligible monthly base compensation - Income Replacement
Adoption assistance	Flat dollar amount budgeted based on anticipated volume of adoption requests assuming \$4,000 reimbursement for each adoption.	\$40,000	\$40,000
Education assistance	Flat dollar amount based on prior year experience with utilization of the program by employees.	\$750,000	\$850,000
Life insurance	Company provided life insurance utilizes base pay times a rate negotiated with the third party insurer.	\$1,533,000 \$0.15 per \$1,000 base pay	\$1,645,000 \$0.15 per \$1,000 base pay
Dependent life insurance	Insured benefit with employee paying 100% of cost; plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee based on dependents covered (Note: for bargaining employees this is negotiated with union)	No Cost	No cost included in rate request
Group legal	Insured benefit with employee paying 100% of cost; plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee (Note: for bargaining employees this is negotiated with union)	No Cost	No cost included in rate request
NextEra health & well-being programs	Flat dollar amount based on prior year experience with utilization of the program by employees.	\$3,417,913	\$3,487,610
Executive medical	Insured benefit; plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee based on dependents covered.	\$223,576	\$228,056
Non-qualified supplemental executive retirement plan (SERP)	Defined benefit pension based upon benefit formula similar to tax qualified pension plan with an alternative pay definition that includes bonus. Gross benefit under defined benefit SERP is calculated and then offset for benefits payable from the tax qualified plan. Defined contribution plan reflecting company match benefit for salary and annual incentive in excess of the annual compensation limits.	\$6,847,273	\$6,021,317

Q.

For any benefit costs charged by, or allocated to FPL, please provide the monthly level of each separate benefit cost broken down between expensed, capitalized and other for 2009, 2010, 2011 and 2012 to date with annual totals.

A.

FPL is interpreting this request to ask for benefits charged by FPL to affiliates.

Benefits applied to payroll charged to affiliates, either directly or through allocation, do not carry the designation of expensed, capitalized, or other. Therefore, the breakdown of benefit allocations charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of benefits directly charged or allocated by benefit account classification. Below is a description of the data being provided:

For benefits charged to affiliates prior to June 30, 2011, the available data is for total benefits applied to payroll directly charged to affiliates. Attachment No. 1 includes total benefits applied to payroll directly charged to affiliates for 2009, 2010, and the six months ended June 30, 2011.

For benefits charged to affiliates by benefit account after the implementation of SAP on July 1, 2011:

- o Attachment No. 2 includes overheads applied to direct charges and service fee payroll by benefit account by month charged to affiliates. These amounts are reflected as negative amounts since they are decreasing expense on FPL's books.
- o Attachment No. 3 includes overheads applied to affiliate management fee (AMF) payroll by benefit account by month.
- o Attachment No. 4 includes overheads applied to direct charge payroll by benefit account by month charged by affiliates.

Benefit expenses allocated to FPL by NextEra Energy, Inc. are described and detailed on MFR C-35.

Consistent with FPL's obligations to the Securities and Exchange Commission, the information requested for 2012 to date (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

FPL
Total Benefits Applied to Direct Charged Payroll
2009, 2010, and Six months ending June 30, 2011

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Value Entry, Mandat	2011
Version	Actual version
Select Expense Types	Empty Demarcation
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	920 APPLIED PENSION & WELFARE (FUNDED & UNFUNDED)
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC		Actual version 2011	Actual version 2010	Actual version 2009	
R21000 ACCOUNTING FINANCIAL/OTHER	January	920	APPLIED PENSION & WE	\$ 447,410	\$ 463,026	\$ 505,402
		Result		\$ 447,410	\$ 463,028	\$ 505,402
	February	920	APPLIED PENSION & WE	\$ 643,561	\$ 340,530	\$ 440,512
		Result		\$ 643,561	\$ 340,530	\$ 440,512
	March	920	APPLIED PENSION & WE	\$ 496,964	\$ 580,508	\$ 498,491
		Result		\$ 496,964	\$ 580,508	\$ 498,491
	April	920	APPLIED PENSION & WE	\$ 674,183	\$ 915,893	\$ 898,718
		Result		\$ 674,183	\$ 915,893	\$ 898,718
	May	920	APPLIED PENSION & WE	\$ 681,169	\$ 526,339	\$ 541,682
		Result		\$ 681,169	\$ 526,339	\$ 541,682
	June	920	APPLIED PENSION & WE	\$ 559,153	\$ 487,557	\$ 569,756
		Result		\$ 559,153	\$ 487,557	\$ 569,756
	July	920	APPLIED PENSION & WE		\$ 470,575	\$ 541,430
	Result			\$ 470,575	\$ 541,430	
August	920	APPLIED PENSION & WE		\$ 487,288	\$ 497,528	
	Result			\$ 487,288	\$ 497,528	
September	920	APPLIED PENSION & WE		\$ 778,084	\$ 778,304	
	Result			\$ 778,084	\$ 778,304	
October	920	APPLIED PENSION & WE		\$ 537,361	\$ 511,417	
	Result			\$ 537,361	\$ 511,417	
November	920	APPLIED PENSION & WE		\$ 547,045	\$ 661,593	
	Result			\$ 547,045	\$ 661,593	
December	920	APPLIED PENSION & WE		\$ 540,914	\$ 573,478	
	Result			\$ 540,914	\$ 573,478	
Total	920	APPLIED PENSION & WE	\$ 3,502,440	\$ 6,675,120	\$ 7,018,313	
	Result		\$ 3,502,440	\$ 6,675,120	\$ 7,018,313	
CORPORATE SUMMARY	January	920	APPLIED PENSION & WE	\$ 447,410	\$ 463,026	\$ 505,402
		Result		\$ 447,410	\$ 463,026	\$ 505,402
	February	920	APPLIED PENSION & WE	\$ 643,561	\$ 340,530	\$ 440,512
		Result		\$ 643,561	\$ 340,530	\$ 440,512
	March	920	APPLIED PENSION & WE	\$ 496,964	\$ 580,508	\$ 498,491
		Result		\$ 496,964	\$ 580,508	\$ 498,491
	April	920	APPLIED PENSION & WE	\$ 674,183	\$ 915,893	\$ 898,718
		Result		\$ 674,183	\$ 915,893	\$ 898,718
	May	920	APPLIED PENSION & WE	\$ 681,169	\$ 526,339	\$ 541,682
		Result		\$ 681,169	\$ 526,339	\$ 541,682
	June	920	APPLIED PENSION & WE	\$ 559,153	\$ 487,557	\$ 569,756
		Result		\$ 559,153	\$ 487,557	\$ 569,756
	July	920	APPLIED PENSION & WE		\$ 470,575	\$ 541,430
	Result			\$ 470,575	\$ 541,430	
August	920	APPLIED PENSION & WE		\$ 487,288	\$ 497,528	
	Result			\$ 487,288	\$ 497,528	
September	920	APPLIED PENSION & WE		\$ 778,084	\$ 778,304	
	Result			\$ 778,084	\$ 778,304	
October	920	APPLIED PENSION & WE		\$ 537,361	\$ 511,417	
	Result			\$ 537,361	\$ 511,417	
November	920	APPLIED PENSION & WE		\$ 547,045	\$ 661,593	
	Result			\$ 547,045	\$ 661,593	

Budget 3 Years Trend

User Selected Report Variable Values	
Select a BRC	R10000
Current Fiscal Year (Single Value Entry, Mandat	2011
Version	Actual version
Select Expense Types	Empty Demarcation
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics	
BRC	
BASA	
EAC	920 APPLIED PENSION & WELFARE (FUNDED & UNFUNDED)
Exp Type	NONUTILITY EXPENSES
Months	
Key Figures	

BRC	EAC	Actual version 2011	Actual version 2010	Actual version 2009	
					Result
	December	920	APPLIED PENSION & WE	\$ 547,045	\$ 661,593
		Result		\$ 540,914	\$ 573,478
	Total	920	APPLIED PENSION & WE	\$ 540,914	\$ 573,478
		Result		\$ 3,502,440	\$ 6,675,120
				\$ 3,502,440	\$ 6,675,120
					\$ 7,018,313

FPL
Overheads Applied to Direct Charged and Service Fee Payroll
For the six months ending December 31, 2011

Chart Filter Information

Summary Transactions: CO (CC/IO/PS) Detail (A)

Account		* Amount JUL 2011- DEC 2011						
Account		JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Overall Result
8100073	Benefits - FPLE	\$ (314)	\$ (523)	\$ (358)	\$ (703)	\$ (515)	\$ (830)	\$ (3,243)
8100075	Benefits - Project Mgmt	\$ (57)	\$ (97)	\$ (90)	\$ (97)	\$ (95)	\$ (67)	\$ (503)
8100210	FPL Funded Welfare	\$ (290,759)	\$ (336,984)	\$ (343,151)	\$ (331,158)	\$ (363,436)	\$ (301,673)	\$ (1,967,161)
8100211	FPL Unfunded Service Cost	\$ (116,605)	\$ (135,143)	\$ (137,617)	\$ (62,898)	\$ (69,028)	\$ 66,148	\$ (455,143)
8100257	FPL Unfunded Benefits Costs	\$ 171,136	\$ 198,343	\$ 201,974	\$ 221,364	\$ 242,941	\$ 248,342	\$ 1,284,101
8110073	Benefits - FPLE	\$ (11)	\$ (27)	\$ (302)	\$ (90)	\$ (7)	\$ (11)	\$ (448)
8110075	Benefits - Project Mgmt	\$ (5)	\$ (9)	\$ (8)	\$ (9)	\$ (8)	\$ (6)	\$ (45)
8110210	FPL Funded Welfare	\$ (19,195)	\$ (25,042)	\$ (25,007)	\$ (25,483)	\$ (21,353)	\$ (20,116)	\$ (136,196)
8110211	FPL Unfunded Service Cost	\$ (7,698)	\$ (10,043)	\$ (10,029)	\$ (4,840)	\$ (4,200)	\$ 4,411	\$ (32,399)
8110257	FPL Unfunded Benefits Costs	\$ 11,298	\$ 14,739	\$ 14,719	\$ 17,035	\$ 14,219	\$ 16,560	\$ 88,569
8120073	Benefits - FPLE	\$ (8)	\$ (22)	\$ (299)	\$ (71)	\$ (3)	\$ (4)	\$ (409)
8120210	FPL Funded Welfare	\$ (112,145)	\$ (159,272)	\$ (149,374)	\$ (198,328)	\$ (193,251)	\$ (152,356)	\$ (964,725)
8120211	FPL Unfunded Service Cost	\$ (44,974)	\$ (63,874)	\$ (59,904)	\$ (37,669)	\$ (36,849)	\$ 33,407	\$ (209,864)
8120257	FPL Unfunded Benefits Costs	\$ 66,007	\$ 93,745	\$ 87,919	\$ 132,574	\$ 129,125	\$ 125,422	\$ 634,791
Overall Result		\$ (343,330)	\$ (424,208)	\$ (421,529)	\$ (290,372)	\$ (302,463)	\$ 19,227	\$ (1,762,675)

FPL
Overheads Applied to Affiliate Management Fee (AMF) Payroll
For the six months ending December 31, 2011

Chart Filter Information

Table								
		Amount JUL 2011- DEC 2011						
	Inputs/Outputs	Outputs						
Account		JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Result
8110073	Benefits - FPLE	\$ (320)	\$ (533)	\$ (365)	\$ (704)	\$ (525)	\$ (846)	\$ (3,294)
8110075	Benefits - Project Mgmt	\$ (62)	\$ (106)	\$ (98)	\$ (105)	\$ (104)	\$ (73)	\$ (547)
8110210	FPL Funded Welfare	\$ (227,904)	\$ (258,875)	\$ (269,178)	\$ (268,567)	\$ (301,278)	\$ (245,587)	\$ (1,571,388)
8110211	FPL Unfunded Service Cost	\$ (91,398)	\$ (103,819)	\$ (107,950)	\$ (51,010)	\$ (57,222)	\$ 53,850	\$ (357,549)
8110257	FPL Unfunded Benefits Costs	\$ 134,141	\$ 152,370	\$ 158,434	\$ 179,525	\$ 201,391	\$ 202,171	\$ 1,028,032
Overall Result		\$ (185,543)	\$ (210,963)	\$ (219,158)	\$ (140,860)	\$ (157,738)	\$ 9,516	\$ (904,747)

**FPL
Overheads on Payroll Directly Charged to FPL from Affiliates
For the six months ending December 31, 2011**

Chart Filter Information

Table									
		▶ Amount JUL 2011- DEC 2011							
	Inputs/Outputs	Inputs							
Account		JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Result	
8110073	Benefits - FPLE	\$ 21,674	\$ 26,395	\$ 32,509	\$ 31,979	\$ 25,333	\$ 24,877	\$ 162,767	
8110074	Benefits - PMI	\$ 209	\$ 635	\$ 300	\$ 299	\$ 392	\$ 293	\$ 2,128	
8110075	Benefits - Project Mgmt	\$ 2,530	\$ 4,886	\$ 4,820	\$ 4,007	\$ 5,414	\$ 5,272	\$ 26,930	
8110076	Benefits - FPL Group Res	\$ 3	\$ 2	\$ 1,631	\$ 207	\$ 259	\$ 124	\$ 2,226	
8110077	Benefits - OSI		\$ 427	\$ 106				\$ 533	
8110079	Benefits - Seabrook		\$ 276	\$ 340	\$ 107	\$ 4,458	\$ 4,398	\$ 9,580	
8110115	Benefits - Duane Arnold	\$ 249						\$ 249	
8110127	Benefits Point Beach	\$ 683	\$ 1,185	\$ 951	\$ 1,147	\$ 1,241	\$ 1,860	\$ 7,067	
8110155	Benefits - Lone Star Transmission			\$ 56				\$ 56	
8110255	ES Funded Welfare	\$ 5,765	\$ 9,037	\$ 6,544	\$ 5,881	\$ 5,598	\$ 5,546	\$ 38,372	
Overall Result		\$ 31,112	\$ 42,843	\$ 47,257	\$ 43,628	\$ 42,697	\$ 42,371	\$ 249,908	

Q.

For any benefit costs charged by, or allocated to FPL, please provide the monthly level of each separate benefit cost broken down between expensed, capitalized and other for 2009, 2010, 2011 and 2012 to date with annual totals.

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. See below for requested information for year-to-date March 2012.

Benefits applied to payroll charged to affiliates, either directly or through allocation, do not carry the designation of expensed, capitalized, or other. Therefore, the breakdown of benefit allocations charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of benefits directly charged or allocated by benefit account classification. Below is a description of the data being provided:

For benefits charged to affiliates by benefit account for the period January thru March 2012:

- o Attachment No. 1 shows overheads applied to direct charges and service fee payroll by benefit account by month charged to affiliates. These amounts are reflected as negative amounts since they are decreasing expense on FPL's books.
- o Attachment No. 2 shows overheads applied to affiliate management fee (AMF) payroll by benefit account by month.
- o Attachment No. 3 shows overheads applied to direct charge payroll by benefit account by month charged by affiliates.

FPL
Overheads Applied to Direct Charged and Service Fee Payroll
For the three months ending March 31, 2012

[Chart](#) | [Filter](#) | [Information](#)

Table					
Account		Amount			Overall Result
		JAN 2012	FEB 2012	MAR 2012	
8100073	Benefits - FPLE	\$ (331)	\$ (504)	\$ (269)	\$ (1,104)
8100075	Benefits - Project Mgmt	\$ (220)	\$ (234)	\$ (61)	\$ (515)
8100210	FPL Funded Welfare	\$ (374,401)	\$ (326,243)	\$ (361,521)	\$ (1,062,165)
8100211	FPL Unfunded Service Cost	\$ (146,563)	\$ (127,711)	\$ (141,521)	\$ (415,794)
8100257	FPL Unfunded Benefits Costs	\$ 211,583	\$ 184,368	\$ 204,304	\$ 600,255
8110073	Benefits - FPLE	\$ (30)	\$ (465)	\$ (394)	\$ (889)
8110075	Benefits - Project Mgmt	\$ (8)	\$ (13)	\$ (7)	\$ (28)
8110210	FPL Funded Welfare	\$ (20,307)	\$ (21,667)	\$ (26,222)	\$ (68,196)
8110211	FPL Unfunded Service Cost	\$ (7,949)	\$ (8,482)	\$ (10,089)	\$ (26,520)
8110257	FPL Unfunded Benefits Costs	\$ 11,476	\$ 12,244	\$ 14,899	\$ 38,620
8120073	Benefits - FPLE	\$ (26)	\$ (429)	\$ (367)	\$ (822)
8120210	FPL Funded Welfare	\$ (167,908)	\$ (181,502)	\$ (201,131)	\$ (550,541)
8120211	FPL Unfunded Service Cost	\$ (65,729)	\$ (71,051)	\$ (78,558)	\$ (215,338)
8120257	FPL Unfunded Benefits Costs	\$ 94,889	\$ 102,572	\$ 113,744	\$ 311,205
Overall Result		\$ (465,524)	\$ (439,117)	\$ (487,191)	\$ (1,391,832)

FPL
Overheads Applied to Affiliate Management Fee (AMF) Payroll
For the three months ending March 31, 2012

Chart Filter Information

Table					
		Amount JAN 2012- MAR 2012			
Account	Inputs/Outputs	Outputs			
		JAN 2012	FEB 2012	MAR 2012	Result
8110073	Benefits - FPLE	\$ (334)	\$ (486)	\$ (256)	\$ (1,076)
8110075	Benefits - Project Mgmt	\$ (228)	\$ (247)	\$ (68)	\$ (543)
8110210	FPL Funded Welfare	\$ (314,707)	\$ (259,833)	\$ (296,163)	\$ (870,703)
8110211	FPL Unfunded Service Cost	\$ (123,195)	\$ (101,714)	\$ (115,936)	\$ (340,844)
8110257	FPL Unfunded Benefits Costs	\$ 177,849	\$ 146,838	\$ 167,369	\$ 492,055
8120210	FPL Funded Welfare			\$ (2,548)	\$ (2,548)
8120211	FPL Unfunded Service Cost			\$ (998)	\$ (998)
8120257	FPL Unfunded Benefits Costs			\$ 1,440	\$ 1,440
Overall Result		\$ (260,615)	\$ (215,443)	\$ (247,159)	\$ (723,217)

FPL
Overheads on Payroll Direct Charged by Affiliates
For the three months ending March 31, 2012

[Chart](#) [Filter](#) [Information](#)

Table					
Account	Inputs/Outputs	Amount			
		JAN 2012- MAR 2012			
		Inputs			
		JAN 2012	FEB 2012	MAR 2012	Result
8110073	Benefits - FPLE	\$ 22,488	\$ 39,374	\$ 26,249	\$ 88,111
8110074	Benefits - PMI	\$ 418	\$ 579	\$ 317	\$ 1,314
8110075	Benefits - Project Mgmt	\$ 7,902	\$ 5,973	\$ 4,863	\$ 18,737
8110076	Benefits - FPL Group Res	\$ 53	\$ 22	\$ 83	\$ 158
8110079	Benefits - Seabrook	\$ 4,699	\$ 2,782	\$ 3,004	\$ 10,485
8110115	Benefits - Duane Arnold	\$ 321	\$ 3,328	\$ 3,123	\$ 6,772
8110127	Benefits Point Beach	\$ 2,176	\$ 4,564	\$ 3,023	\$ 9,763
8110155	Benefits - Lone Star Transmission	\$ 43			\$ 43
8110255	ES Funded Welfare	\$ 5,942	\$ 5,928	\$ 7,680	\$ 19,550
Overall Result		\$ 44,042	\$ 62,550	\$ 48,342	\$ 154,933

Q.

Pensions. Please provide the level of FPL's current accumulated pension plan over funding (if any) and explain any how such amounts (of over funding) are treated for ratemaking purposes, and why.

A.

As of December 31, 2011, the fair value of the NextEra Energy, Inc.'s (NEE) qualified pension plan assets exceeded the benefit obligation by \$1.021 billion. Accordingly, the expected return on assets component of the net periodic pension cost exceeded all other components and resulted in net periodic benefit income allocable to FPL. This net periodic benefit income allocated to FPL from NEE is recorded as a credit to pension expense (FERC Account 926) and a debit to the deferred pension debit (FERC Account 186). The total cumulative amount in FERC Account 186 as of December 31, 2011 was \$1.088 billion. For ratemaking purposes, this deferred pension debit is included in working capital as it reflects the savings passed on to customers through the realization of pension income vs. pension expenses as would otherwise result absent the plans funded position. This rate making treatment is consistent with guidance in ASC 715 - Compensation-Retirement Benefits and the Commission's decision in Order No. PSC-94-0147-FOF-PU, Docket No. 881170.

Q.

Uncollectables. For FPL please provide the following annual jurisdictional data related to uncollectible accounts for 2009, 2010, 2011 and 2012 to date.

- a. bad debt expense
- b. bad debt write-offs
- c. collections of written-off accounts
- d. billed revenues

A.

Below is the information requested for the period of 2009 to 2011. Please note that billed revenues are comprised of total sales of electricity, excluding sales for resale.

FPSC Jurisdictional	2009	2010	2011
Uncollectible Accounts Expense	30,473,083	15,474,181	7,192,510
Write-Offs	28,181,829	18,682,993	16,594,672
Cash Collections on accounts previously written off	14,586,518	14,429,701	13,362,790
Billed Retail Electric Revenues	11,543,552,221	9,812,194,072	10,230,347,776

Consistent with FPL's obligations to the Securities and Exchange Commission, the information requested for 2012 actuals (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Q.

Uncollectables. For FPL please provide the following annual jurisdictional data related to uncollectible accounts for 2009, 2010, 2011 and 2012 to date.

- a. bad debt expense
- b. bad debt write-offs
- c. collections of written-off accounts
- d. billed revenues

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. Also, please note that in FPL's original response, the amounts reported for uncollectible accounts expense for 2009 and 2010 were incorrectly reported. The correct amounts are reflected in FPL's revised response below along with the requested information for year-to-date March 2012.

	2009	2010	2011	YTD Mar-12
Uncollectible Accounts Expense	\$ 30,274,628	\$ 14,919,221	\$ 7,192,510	\$ 129,027
Write-offs, net of recoveries	28,181,829	18,682,993	16,594,672	3,168,494
Billed Retail Electric Revenues	11,543,552,221	9,812,194,072	10,230,347,776	2,135,273,007
Cash Collections on accounts previously written off	14,586,518	14,429,701	13,362,790	3,784,595

Q.

Revenues. For FPL please provide the number of customers, by rate class, by month, for the historic test year and those projected for the test year ending December 31, 2013.

A.

Attachment No. 1 provides the number of customers by month for the historic and test years.

Florida Power & Light Company
Docket No. 120015-EJ
OPC's Second Set of Interrogatories
Interrogatory No. 58
Attachment No. 1
Page 1 of 2

2011

Rate Class	January	February	March	April	May	June	July	August	September	October	November	December
CILC-1D	336	336	337	336	337	336	334	332	331	331	331	331
CILC-1G	103	103	101	102	102	103	103	104	104	104	104	104
CILC-1T	18	18	18	18	18	18	18	18	17	17	17	17
GS(T)-1	395,819	396,375	397,325	397,898	398,543	399,196	399,722	400,353	400,353	400,665	401,041	401,540
GSCU-1	4,680	4,597	4,525	4,445	4,353	4,261	4,180	4,087	4,000	3,933	3,867	3,798
GSD(T)-1	101,767	101,252	101,006	101,173	101,359	101,463	101,459	101,377	101,201	101,127	101,096	100,746
GSLD(T)-1	3,169	3,187	3,188	3,195	3,188	3,162	3,149	3,157	3,140	3,105	3,095	3,059
GSLD(T)-2	143	143	143	142	146	147	146	146	148	148	150	150
GSLD(T)-3	8	8	8	8	8	8	8	8	8	7	7	7
ISST-1(D)	-	-	-	-	-	-	-	-	-	-	-	-
ISST-1(T)	-	-	-	-	-	-	-	-	-	-	-	-
MET	23	23	23	23	23	23	23	23	23	23	23	23
OL-1	6,145	6,129	6,123	6,117	6,098	6,093	6,066	6,062	6,047	6,036	6,010	6,011
OS-1	189	189	189	189	189	188	188	188	187	187	187	186
RS(T)-1	4,011,469	4,017,863	4,024,418	4,027,437	4,026,275	4,025,162	4,025,106	4,025,279	4,021,236	4,021,942	4,024,092	4,028,886
SL-1	8,296	8,302	8,306	8,307	8,308	8,311	8,317	8,325	8,330	8,344	8,355	8,366
SL-2	842	842	842	842	842	845	846	847	848	849	857	858
SST-1D	4	4	4	4	4	4	4	4	4	4	4	4
SST-1T	13	13	13	13	13	13	13	13	13	13	15	15
	4,533,024	4,539,384	4,546,569	4,550,249	4,549,806	4,549,333	4,549,682	4,550,323	4,545,990	4,546,835	4,549,251	4,554,101

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 58
Attachment No. 1
Page 2 of 2

2013

January	February	March	April	May	June	July	August	September	October	November	December
331	331	331	331	331	331	331	331	331	331	331	331
104	104	104	104	104	104	104	104	104	104	104	104
18	18	18	18	18	18	18	18	18	18	18	18
410,796	411,421	412,078	412,732	413,401	414,072	414,751	415,418	416,076	416,735	417,390	418,041
4,392	4,399	4,405	4,412	4,419	4,425	4,432	4,439	4,446	4,453	4,459	4,465
104,279	104,432	104,587	104,733	104,889	105,044	105,207	105,366	105,526	105,672	105,833	105,984
3,248	3,252	3,257	3,261	3,265	3,270	3,275	3,280	3,284	3,288	3,294	3,296
151	151	151	151	151	151	151	151	151	151	152	151
7	7	7	7	7	7	7	7	7	7	7	7
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
26	26	26	26	26	26	26	26	26	26	26	26
5,999	5,996	5,993	5,990	5,987	5,984	5,981	5,978	5,975	5,972	5,969	5,966
186	186	186	186	186	186	186	186	186	185	185	185
4,060,218	4,065,643	4,071,586	4,075,182	4,077,429	4,079,653	4,082,998	4,088,063	4,089,927	4,092,309	4,095,756	4,099,731
8,576	8,591	8,605	8,618	8,632	8,647	8,662	8,676	8,691	8,704	8,718	8,733
878	879	881	883	885	886	888	890	891	893	895	896
4	4	4	4	4	4	4	4	4	4	4	4
13	13	13	13	13	13	13	13	13	13	13	13
4,599,226	4,605,453	4,612,232	4,616,551	4,619,747	4,622,821	4,627,034	4,632,950	4,635,656	4,638,865	4,643,154	4,647,951

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 59
Page 1 of 1

Q.

Injuries and Damages. State the amount of FPL's injuries and damages expense for 2009, 2010, 2011 and 2012 to date.

A.

2009	\$10,111,839
2010	\$14,391,154
2011	\$13,000,066

Consistent with FPL's obligations to the U.S. Securities and Exchange Commission, the information requested for 2012 to date (i.e., actuals for 1st Quarter 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Q.

Injuries and Damages. State the amount of FPL's injuries and damages expense for 2009, 2010, 2011 and 2012 to date.

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. The amount of injuries and damages expense for year-to-date March 2012 is \$3,758,564.

Q.

Insurance Expense. Itemize each component of insurance expense included in the test year, and provide comparative information for calendar year 2009, 2010, 2011 and 2012 to date. Indicate the accounts and amounts in which each item of insurance is recorded.

A.

See Attachment No. 1 for requested information for 2009 through 2011, and the 2013 Test Year. Consistent with FPL's obligations to the U.S. Securities and Exchange Commission, the information requested for 2012 actuals (i.e. for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012. In addition, for amounts associated with medical and dental insurance, please see MFR C-35.

Expense Description	2009	2010	2011	2013 Test year
Acct 924 - Property Insurance				
Property Insurance				
Prop insurance-Other	6,541,272.69	7,619,832.83	8,499,870.39	10,629,598.00
Prop insurance-PSL/PTN	8,416,680.73	7,924,585.00	7,619,703.64	9,603,209.00
Property Ins Nuclear Outage-PSL/PTN	2,172,616.93	2,173,261.82	2,126,557.57	2,288,623.00
FMPA and Participation Agreement Reimb	1,084,173.79	(304,096.51)	(69,418.90)	-
Nucl Outage distribution refund-PSL/PTN	(4,629,325.04)	-	(3,237,258.00)	-
Nuclear Property Distribution Refund-PSL/PTN	(6,642,546.30)	-	(4,614,418.00)	-
Property insurance - Storm	321,678.10	806,236.38	571,221.16	-
Prop insurance-Aircraft	210,720.26	17,372.17	-	-
Prop insurance-Crime	208,436.62	188,513.57	178,153.19	183,179.00
Orot Flagler	-	-	258,149.13	-
Other miscellaneous (items less than \$100K)	48,294.20	10,977.66	56,908.14	-
Total	7,732,001.98	18,436,682.92	11,389,468.32	22,704,609.00

Expense Description	2009	2010	2011	2013 Test year
Acct 925 - Liability Insurance Premiums				
Liability Insurance				
Liability insurance-Excess	5,135,231.00	5,291,503.00	5,645,822.00	7,162,464.00
Liability insurance-D&O	3,033,245.00	2,815,502.03	2,623,203.22	2,781,173.00
Liability insurance-PSL/PTN	1,867,241.08	2,540,279.71	2,689,355.77	2,581,878.00
Liability insurance-Fiduciary	318,728.54	308,301.66	275,642.47	282,103.00
Worker's Comp				
Premium	7,839,304.17	7,899,270.52	7,394,907.14	7,540,123.00
Admin Costs	1,860,142.13	1,787,604.22	869,452.16	-
Bankrupt Carriers Adj	(484,493.56)	157,003.39	(428,614.81)	-
Payroll OH Loading	(1,948,216.82)	(1,470,093.51)	(896,968.45)	-
Employee Self Ins Reserve Adj	(405,960.85)	(485,134.00)	(330,635.43)	-
Affiliate Management Fee	(235,505.85)	(219,847.45)	(160,485.12)	-
Other miscellaneous (items less than \$100K)	(165,296.61)	(186,758.12)	(69,998.20)	(34,742.00)
Total	16,814,418.23	18,437,631.45	17,611,680.75	20,312,999.00

Expense Description	2009	2010	2011	2013 Test year
Acct 926				
Life Insurance & Long Term Disability				
	1,397,798.51	1,447,419.53	4,940,728.83	5,245,000.00
Total	1,397,798.51	1,447,419.53	4,940,728.83	5,245,000.00
Grand Total	25,944,218.72	38,321,733.90	33,941,877.90	48,262,608.00

Q.

Insurance Expense. Itemize each component of insurance expense included in the test year, and provide comparative information for calendar year 2009, 2010, 2011 and 2012 to date. Indicate the accounts and amounts in which each item of insurance is recorded.

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. See Attachment No. 1 for the requested information for year-to-date March 2012, except for medical and dental insurance. The year-to-date amounts for medical and dental insurance as of March 2012 are \$20,423,121 and \$1,309,546, respectively.

	<u>YTD March 2012</u>
Property Insurance	
Prop insurance-Other	2,207,311.12
Prop insurance-PSL/PTN	1,894,084.56
Property Ins Nuclear Outage-PSL/PTN	536,864.64
Property insurance - Storm	137,361.20
Prop insurance-Crime	43,948.11
Orot Flagler	80,707.74
Total	<u>4,900,277.37</u>

	<u>YTD March 2012</u>
--	---------------------------

Liability Insurance	
Liability insurance-Excess	1,415,333.31
Liability insurance-D&O	627,909.61
Liability insurance-PSL/PTN	915,442.95
Liability insurance-Fiduciary	66,514.25
Worker's Comp	
Premium	1,785,064.80
Admin Costs	87,251.39
OUC & FMPA Reimbursement	(239,032.68)
Bankrupt Carriers Adj	25,077.61
Payroll OH Loading	91,088.48
Other miscellaneous (items less than \$25K)	2,173.51
Total	<u>4,776,823.23</u>

	<u>YTD March 2012</u>
Life Insurance & Long Term Disability	1,326,113.53
Total	<u>1,326,113.53</u>
Grand Total	<u>11,003,214.13</u>

FERC Acct 924 - Property Insurance	<u>Expense Description</u>
Property Insurance	
Prop insurance-Other	
Prop insurance-PSL/PTN	
Property Ins Nuclear Outage-PSL/PTN	
Property insurance - Storm	
Prop insurance-Crime	
Orot Flagler	
Total	

FERC Acct 925 - Liability Insurance Premiums	<u>Expense Description</u>
Liability Insurance	
Liability insurance-Excess	
Liability insurance-D&O	
Liability insurance-PSL/PTN	
Liability insurance-Fiduciary	
Worker's Comp	
Premium	
Admin Costs	
OUC & FMPA Reimbursement	
Bankrupt Carriers Adj	
Payroll OH Loading	
Other miscellaneous (items less than \$25K)	
Total	

FERC Acct 926	<u>Expense Description</u>
Life Insurance & Long Term Disability	
Total	
Grand Total	

Q.
Miscellaneous Expenses. Please provide a detailed listing of FPL's miscellaneous expenses for the 2011 historical year.

A.
Attachment No. 1 contains detail listing of miscellaneous expenses for the 2011 historical period.

Miscellaneous Expense 2011
 Totals By Date Range & Source

Walker; January - June
 930.200 4,336,962.60
 930.260 6,999,959.83
 930.490 2,540.50
11,339,462.93

SAP / BW; July - December
 930.200 15,704,289.44
 15,704,289.44

Total 27,043,752.37

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 61
Attachment No. 1
Page 7 of 26

DATE	ACCOUNT	PLANT ACCT	LOCN	AMOUNT	GROUP	SRC	EAC	DESCRIPTION	BUGS DISTRIBUTION
201106	930.2	0	53	(2,226.94)	JV	65000	745	CORR GRP JV29-1	4597-92-000.210-053
201106	930.2	0	53	18,057.91	JV	65000	745	GRPIV29-1 DEF RSA BOD	4597-92-000.210-053
201106	930.2	0	53	21,000.00	JV	65000	745	JV07 BOD DEFERRALS	4597-92-000.210-053
201106	930.2	0	626	200,000.00	JV	65000	827	DAYTONA MGP	0228-92-000.000-626
201106	930.2	0	626	250,000.00	JV	65000	827	PALATKA MGP	0228-92-000.000-626
201106	930.2	0	626	300,000.00	JV	65000	827	ST AUGUSTINE & SERV. CNTR	0228-92-000.000-626
201106	930.2	0	626	1,250,000.00	JV	65000	827	MIAMI/RINKER FACILITY	0228-92-000.000-626
201106	930.2	0	81	0.01	MS	15450	676	HOSE, HYDRAULIC TOOLS	1239-92-000.140-081
201101	930.26	0	1	350.00	CV	52450	681	Holiday Fund Wilson ROBERT TRENT JONES G1900005101	2480-90-000.300-001
201101	930.26	0	1	720.00	CV	52450	681	CC Dues 2011 Chapel 116 INC 1900005108	2480-90-000.300-001
201101	930.26	0	1	1,200.00	CV	52450	681	CC Dues 2011 Wilson BELLE HAVEN COUNTRY 1900005095	2480-90-000.300-001
201101	930.26	0	1	1,200.00	CV	52450	681	CC Dues 2011 Chapel BELLE HAVEN COUNTRY 1900005155	2480-90-000.300-001
201101	930.26	0	1	4,616.30	CV	52450	681	CC Dues 2011 Hay RBF LLC 1900006477	2480-90-000.300-001
201101	930.26	0	1	6,160.00	CV	52450	681	CC Dues 2011 Wilson BELLE HAVEN COUNTRY 1900005104	2480-90-000.300-001
201101	930.26	0	1	10,331.00	CV	52450	739	AEC2011MembershipDuASSOCIATION OF EDISO1900001091	2294-90-000.050-001
201101	930.26	0	1	50,000.00	CV	52450	739	FY10-11AnnualInvestmENTERPRISE FLORIDA 11900001098	2294-90-000.050-001
201101	930.26	0	1	66,487.00	CV	52450	739	TransForum-2011Dues NORTH AMERICAN TRANS1900001102	2294-90-000.050-001
201101	930.26	0	1	67,095.60	CV	52450	739	2011AnnualDues THE BUSINESS ROUNDTA1900004002	2480-90-000.050-001
201101	930.26	0	1	17,256.00	JV	65000	739	FECC 1Q INDUSTRY DUES	2294-90-000.050-001
201101	930.26	0	1	492,197.75	JV	65000	739	FRCC 1Q INDUSTRY DUES	2294-90-000.050-001
201101	930.26	0	1	862,796.70	JV	65000	739	NERC 1Q INDUSTRY DUES	2294-90-000.050-001
201101	930.26	0	1	1,877,355.00	JV	65000	739	AC-REV RECLASS EEI INV TO PPD	2480-90-000.050-001
201101	930.26	0	951	95,434.92	JV	65000	739	NEI	7141-91-000.020-951
201101	930.26	0	951	251,987.50	JV	65000	739	INPO	2480-90-000.020-951
201102	930.26	0	1	3,100.00	CV	52450	681	ExAirline MembershipUS BANK NATIONAL ASS1900011210	2480-90-000.300-001
201102	930.26	0	1	17,256.00	CV	52450	739	1stQtr2011TacAssessmFLORIDA ELECTRIC POW1900012036	2294-90-000.050-001
201102	930.26	0	1	492,197.75	CV	52450	739	1stQtr2011FRCCAssesmFLORIDA RELIABILITY 1900012045	2294-90-000.050-001
201102	930.26	0	1	862,796.70	CV	52450	739	1stQtr2011NERC/FRCC NORTH AMERICAN ELECT1900012063	2294-90-000.050-001
201102	930.26	0	1	(17,256.00)	JV	65000	739	AC-REV FECC 1Q INDUSTRY DUES	2294-90-000.050-001
201102	930.26	0	1	(164,065.92)	JV	65000	739	FECC INV RECLASS TO PPD	2294-90-000.050-001
201102	930.26	0	1	(287,598.90)	JV	65000	739	NERC INV RECLASS TO PPD	2294-90-000.050-001
201102	930.26	0	1	(492,197.75)	JV	65000	739	AC-REV FRCC 1Q INDUSTRY DUES	2294-90-000.050-001
201102	930.26	0	1	(862,796.70)	JV	65000	739	AC-REV NERC 1Q INDUSTRY DUES	2294-90-000.050-001
201102	930.26	0	951	95,434.92	JV	65000	739	NEI	7141-91-000.020-951
201102	930.26	0	951	251,987.50	JV	65000	739	INPO	2480-90-000.020-951
201103	930.26	0	1	400.00	CV	50000	681	AIRLINE FEE-G. K. HARDY	2480-90-000.300-001
201103	930.26	0	1	1,175.00	CV	52450	681	Airline Membership US BANK NATIONAL ASS1900022566	2480-90-000.300-001
201103	930.26	0	1	1,200.00	CV	52450	681	CC Dues Chapel BELLE HAVEN COUNTRY 1900024599	2480-90-000.300-001
201103	930.26	0	1	1,421.00	JV	65000	681	VISA-CHAPEL	2480-90-000.300-001
201103	930.26	0	1	164,065.92	JV	65000	739	FECC DUES	2294-90-000.050-001
201103	930.26	0	1	287,598.90	JV	65000	739	NERC DUES	2294-90-000.050-001
201103	930.26	0	951	95,434.92	JV	65000	739	NEI	7141-91-000.020-951
201103	930.26	0	951	251,987.50	JV	65000	739	INPO	2480-90-000.020-951
201104	930.26	0	1	2,300.00	CV	52450	681	Airline Membership US BANK NATIONAL ASS1900027691	2480-90-000.300-001
201104	930.26	0	1	17,356.00	CV	52450	739	2QTR2011-TACAssmnt FLORIDA ELECTRIC POW1900026008	2294-90-000.050-001
201104	930.26	0	1	492,197.75	CV	52450	739	2QTR2011-FRCCAssmnt FLORIDA RELIABILITY 1900026006	2294-90-000.050-001
201104	930.26	0	1	862,796.70	CV	52450	739	2Q2011-NERC/FRCCAssmNORTH AMERICAN ELECT1900026000	2294-90-000.050-001
201104	930.26	0	951	95,434.92	JV	65000	739	NEI	7141-91-000.020-951
201104	930.26	0	951	251,987.50	JV	65000	739	INPO	2480-90-000.020-951
201105	930.26	0	1	450.00	CV	52450	680	Airline Membership US BANK NATIONAL ASS1900037485	2480-90-000.300-001
201105	930.26	0	951	95,434.92	JV	65000	739	NEI	7141-91-000.020-951
201105	930.26	0	951	251,987.50	JV	65000	739	INPO	2480-90-000.020-951
201106	930.26	0	1	450.00	CV	52450	681	ExTrvl Membership SILAGY E E 1900050874	2480-90-000.300-001
201106	930.26	0	1	690.00	CV	52450	681	Club Dues CAPITAL TIGER BAY CL1900046689	2480-90-000.300-001
201106	930.26	0	1	1,600.00	CV	52450	681	Airline Membership US BANK NATIONAL ASS1900046849	2480-90-000.300-001
201106	930.26	0	1	6,500.00	CV	52450	739	9/11-8/12-WEQM,TransNORTH AMERICAN ENER1900050286	2294-90-000.050-001
201106	930.26	0	1	17,356.00	CV	52450	739	3rdQtrTACAssessment FLORIDA ELECTRIC POW1900050289	2294-90-000.050-001
201106	930.26	0	1	492,197.75	CV	52450	739	3rdQtrFRCCNon-StatAsFLORIDA RELIABILITY 1900050299	2294-90-000.050-001
201106	930.26	0	1	862,796.70	CV	52450	739	NERC/FRCC-3rdQtrAssmNORTH AMERICAN ELECT1900050295	2294-90-000.050-001
201106	930.26	0	951	139,416.00	CV	52450	739	NUCLEAR ENERGY INSTINUCLEAR ENERGY INST1900045621	7141-91-000.020-951
201106	930.26	0	1	(1,378,850.45)	JV	65000	739	RECLASS TO PREPAID	2294-90-000.050-001
201106	930.26	0	951	95,434.92	JV	65000	739	NEI	7141-91-000.020-951
201106	930.26	0	951	(66,892.49)	JV	69000	739	FPL-NEI SPECIAL ASSESS	7141-91-000.020-951
201106	930.26	0	951	251,987.50	JV	65000	739	INPO	2480-90-000.020-951
201101	930.49	0	34	2,758.56	CV	51450	668	TRNG-MAINT 6/30/11 FLIGHTSAFETY INTERNAS000004014	2034-90-000.000-034
201101	930.49	0	34	6,796.81	CV	51450	668	TRNG-MAINT 6/30/11 FLIGHTSAFETY INTERNAS000004013	2034-90-000.000-034
201101	930.49	0	34	(9,555.37)	CV	59000	668	RECLASS JAN EXP TO NEE	2034-90-000.000-034
201101	930.49	0	81	54.00	CV	52450	668	WORKSHOP JORDAN L 1900007442	6133-90-000.040-081
201102	930.49	0	81	595.00	CV	52450	668	EEI/GSA/SBA Wkshop US BANK NATIONAL ASS19000015924	6133-90-000.040-081
201103	930.49	0	612	101.50	JV	65000	668	VISA-BENNETT	0700-93-000.700-612
201104	930.49	0	81	1,790.00	CV	52450	668	CONF REGISTRATION US BANK NATIONAL ASS1900031292	6133-90-000.040-081

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 61
Attachment No. 1
Page 9 of 26

Time: Fiscal year/period	Account: Regulatory	Account	Final IM/Program Position	Reg. Comm. Exp.-00	Source Internal Order	Final WBS Element	Document Posting date	Document Number	Amount
007/2011	9930200	5610300	Reg. Affairs	Dir. Fees/Exp-00	6120006160	Reg and State Gov Affairs - Base O&M 920	7/15/2011	100240618	10
007/2011	9930200	5610300	Sec. Contractors-IB	Corp Oper Excell-00	6120000021	Operational Excellence	7/19/2011	1900004815	88
007/2011	9930200	5610300	Sec. Contractors-IB	Corp Oper Excell-00	6120000021	Operational Excellence	7/19/2011	1900004815	46
007/2011	9930200	5610300	Sec. Contractors-IB	Corp Oper Excell-00	6120000021	Operational Excellence	7/19/2011	1900004815	1
007/2011	9930200	5610300	Sec. Contractors-IB	Corp Oper Excell-00	6120000021	Operational Excellence	7/19/2011	1900004815	0
007/2011	9930200	5610300	Sec. Contractors-IB	Corp Oper Excell-00	6120000021	Operational Excellence	7/19/2011	1900004815	0
007/2011	9930200	5610300	Executive	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	7/31/2011	100282375	977,665
007/2011	9930200	5610300	Executive	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	7/31/2011	100282375	390,215
007/2011	9930200	5610300	Executive	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	7/31/2011	100282375	6,343
007/2011	9930200	5610300	Executive	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	7/31/2011	100282375	3,447
007/2011	9930200	5610300	Executive	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	7/31/2011	100282375	1,241
007/2011	9930200	5610300	O&M Base	ISC Dir-Bus (Incl) 53rc	6120000467	POWER SYSTEMS SOURCING / MATERIALS	7/14/2011	1900003420	15
007/2011	9930200	5610300	Base	JB ND Admin-00	6030001400	INPO Dues	7/27/2011	100522220	251,988
007/2011	9930200	5610300	Base	JB ND Admin-00	6030001401	NE Dues	7/27/2011	100522220	95,435
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	8,169
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	8,169
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	9,803
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	8,169
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	8,169
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	6,359
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	5,228
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	5,065
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	9,803
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	9,803
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	8,169
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	10,619
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	8,169
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,983
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	3,322
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	2,658
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	2,575
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,983
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,983
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	5,398
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	4,153
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	103
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	123
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	103
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	103
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	103
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	82
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	66
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	64
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	123
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	123
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	103
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	103
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	56
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	68
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	56
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	68
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	56
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	73
007/2011	9930200	5709000	General Counsel	Dir. Fees/Exp-00	6120001032	Directors Fees and Expenses	7/13/2011	1900002151	56

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Attachment No. 1
Page 10 of 26

Time: Fiscal year/period	Account: Regulatory	Account:	Final IM/Program Position	Source Internal Order	Final WBS Element	Document Posting date	Document Number	Amount JUL 2011 - DEC
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002149	45
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002151	20
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002152	24
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002154	20
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002156	20
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002157	16
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002159	13
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/11/2011	1900002160	12
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/13/2011	1900002652	24
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/13/2011	1900002654	24
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/13/2011	1900002655	20
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/13/2011	1900002657	26
06/7/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	7/13/2011	1900002659	20
06/7/2011	9930200	5901000	RESERVES: Operating Expenses	Env Liability Res-00	6120000984 Environmental Liabilities: Reserve	7/31/2011	100383943	(1,100,000)
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	45
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	89
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	336
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	425
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	22
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	23
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	45
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	371
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	216
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	11
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	1
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	1
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	4
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	5
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	0
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	0
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	1
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	2
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	3
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	0
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	0
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	1
06/7/2011	9930200	8926000	FPL Exempt ST	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses		5719212	0
06/7/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Asg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	8/31/2011	100440387	(6,393)
06/7/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Asg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	8/31/2011	100445282	(9,245)
06/7/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Asg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	8/31/2011	100446651	(5,300)
06/7/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Asg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	8/31/2011	100446655	(7,700)
06/7/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Asg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	8/31/2011	100446671	5,300
06/7/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Asg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	8/31/2011	100446691	7,700
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	8/29/2011	100433198	851
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	8/29/2011	100433198	340
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	8/29/2011	100433198	6
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	8/29/2011	100433198	3
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	8/29/2011	100433198	1
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001638 Ent&Gov Affairs-General	8/15/2011	100418124	916
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001638 Ent&Gov Affairs-General	8/18/2011	100377568	(451)
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120006136 Economic Development - Admin	8/18/2011	100377568	451
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120006137 Economic Development - Activities	8/15/2011	1700000440	(315)
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/4/2011	190010421	250
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/4/2011	190013739	315
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/15/2011	190013742	550
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/15/2011	190013753	10,000
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/15/2011	190013754	2,000
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/15/2011	190013754	3,115
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/15/2011	190014213	285
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/25/2011	190015819	590
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120001613 Membership Fees, Dues	8/26/2011	190017938	664
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	612000855 Safety - Corporate	8/17/2011	190013212	311
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	612000855 Safety - Corporate	8/17/2011	190013212	7
06/7/2011	9930200	5610100	DUES & SUBSCRIPTIONS: Corporate	Executive-00	612000855 Safety - Corporate	8/17/2011	190013212	12

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 61
Attachment No. 1
Page 11 of 26

Time: Fiscal year/period	Account: Regulatory	Account	Final IM/Program Position	Source Internal Order	Final WHS Element	Document Posting date	Document Number	Amount JUL 2011 - DEC
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Labor Relations-00	6120000855	8/17/2011	1900013217	1
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Strategic Projects-00	6120000862	8/17/2011	1900009886	4,670
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Strategic Projects-00	6120000862	8/17/2011	1900009886	2,191
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Strategic Projects-00	6120000862	8/17/2011	1900009886	49
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Strategic Projects-00	6120000862	8/17/2011	1900009886	84
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Strategic Projects-00	6120000862	8/17/2011	1900009886	6
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Internal Audit	6120001404	8/17/2011	1900011380	4,112
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	MCC BASE	6120000446	8/24/2011	5400035987	6,395
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	MCC BASE	6120000446	8/24/2011	5400035987	158
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	MCC BASE	6120000446	8/24/2011	5400035987	87
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	MCC BASE	6120000446	8/24/2011	5400035987	31
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	MCC BASE	6120000446	8/24/2011	5400035987	12,580
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Environmental Svs-Base	6120000028	8/17/2011	1900013133	441
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Environmental Svs-Base	6120000028	8/17/2011	1900013133	197
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Environmental Svs-Base	6120000028	8/17/2011	1900013133	7
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Environmental Svs-Base	6120000028	8/17/2011	1900013133	7
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Environmental Svs-Base	6120000028	8/17/2011	1900013133	7
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	(95)
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	95
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	141
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	(48)
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	48
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	71
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	(1)
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	1
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	2
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	(1)
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	1
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	1
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	(6)
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	0
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Corp Finance	6120000108	8/17/2011	1900012203	53
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	282
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	470
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	138
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	10,006
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	4,695
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	105
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	180
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	14
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	290
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	654
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	2,571
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	7,428
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	523
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	893
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	436
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	94
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	94
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	345
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	345
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	(15)
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	261,988
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	95,435
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	2,614
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	3,921
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	2,614
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	3,921
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	2,614
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	2,614
08/2011	9930200	5610300	DUES & SUBSCRIPTIONS: Corporate	Local Government Affairs	6120000693	8/23/2011	1900016095	1,307

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Attachment No. 1
Page 19 of 26

Time Fiscal year/period	Account: Regulatory	Account:	Final IM/Program Position	Source Internal Order	Document Filing date	Document Number	Amount
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900027671	35
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032607	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032609	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032611	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032616	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032617	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032635	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032637	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032641	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032646	18
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032651	27
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/31/2011	1900036315	0
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/28/2011	1800007895	(6)
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/28/2011	1800007896	(6)
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/28/2011	1800007897	(6)
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076525	20
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076526	20
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076530	24
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076535	20
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076537	24
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076440	16
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076443	24
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076553	20
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076562	26
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076565	20
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076669	33
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/4/2011	1900076711	12
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032607	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032611	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032616	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032617	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032626	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032635	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032641	10
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032646	6
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/17/2011	1900032651	0
01/01/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	10/31/2011	1900056315	(5,300)
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/30/2011	1009465657	(7,700)
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/30/2011	1009465673	5,300
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/30/2011	1008465278	7,700
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/30/2011	1008465285	(7,689)
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/30/2011	1009465886	(5,289)
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	1,905
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	125
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	40
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	720
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	335
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	320
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	100
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	155
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/16/2011	1900042314	825
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/18/2011	1900042889	131
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/18/2011	1900042889	66
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/18/2011	1900042889	2
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/18/2011	1900042889	1
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/18/2011	1900042889	0
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/17/2011	1900036886	35,450
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/17/2011	1900036886	14,150
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/17/2011	1900036886	230
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/17/2011	1900036886	125
01/01/2011	9930200	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost	Agg/Fin Other-00	11/17/2011	1900036886	45

Florida Power & Light Company
Docket No. 120015-El
OPC's Second Set of Interrogatories
Interrogatory No. 61
Attachment No. 1
Page 21 of 26

Time: Fiscal year/period	Account: Regulatory	Final I/M/Program Position	Source Internal Order	Final WBS Element	Document Posting date	Document Number	Amount
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Security-00	6120000004 Corporate Security Management	11/30/2011	1900037645	0
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Security-00	6120000004 Corporate Security Management	11/28/2011	1900044652	0
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Security-00	6120000004 Corporate Security Management	11/28/2011	1900044654	0
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Security-00	6120000004 Corporate Security Management	11/28/2011	1900037645	5
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Security-00	6120000004 Corporate Security Management	11/28/2011	1900044652	5
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Security-00	6120000004 Corporate Security Management	11/28/2011	1900044654	5
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	1,064
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	1,064
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/29/2011	1900043340	425
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/29/2011	1900043340	425
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	7
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	7
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	4
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	4
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	1
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	11/30/2011	1900043340	53
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Executive-00	6120000693 EMT-SYSTEMS & OPERAT	11/29/2011	1900038795	119
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001620 Exec&Gov Affairs-North	11/30/2011	1900043127	400
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001620 Exec&Gov Affairs-North	11/30/2011	1900043127	150
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	150
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	3,500
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	395
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	1,000
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	6,188
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	250
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	1,561
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	425
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	500
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	EA - N/W Reg-00	6120001621 Membership Fees, Dues	11/29/2011	1900044130	261
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Reg. Comm. Exp-00	6120006160 Reg and State Gov Affairs - Base O&M 920	11/29/2011	190004387	133
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Svs & Support	6120004829 CORPORATE PROCUREMENT - 921100 O&M	11/29/2011	1900041387	3
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Svs & Support	6120004829 CORPORATE PROCUREMENT - 921100 O&M	11/29/2011	1900041387	2
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Svs & Support	6120004829 CORPORATE PROCUREMENT - 921100 O&M	11/29/2011	1900041387	251,988
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Svs & Support	6120004829 CORPORATE PROCUREMENT - 921100 O&M	11/29/2011	1900041387	95,415
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Corp Svs & Support	6120004829 CORPORATE PROCUREMENT - 921100 O&M	11/29/2011	1900041387	1,483
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	163
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	607
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	151
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	456
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	1,307
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	1,307
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	1,307
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	71
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	51
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	43
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	1,094
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	754
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	(83)
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	83
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	309
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	77
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	232
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	664
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	664
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	36
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	26
01/1/2011	9930200	5610100 DUES & SUBSCRIPTIONS: Corporate	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	11/29/2011	1900037007	586

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 61
Attachment No. 1
Page 23 of 26

Time: Fiscal year/period	Account: Regulatory	Account	Final IM/Program: Position	Source Internal Order	Final WBS Element	Document Posting date	Document Number	Amount
01/27/2011	9930200	5610100	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	12/30/2011	1900055315	313
01/27/2011	9930200	5610100	Executive-00	6120000714	Exec O&M - Various Non-payroll Expenses	12/30/2011	1900055315	113
01/27/2011	9930200	5610100	O&M Base	6120000867	POWER SYSTEMS SOURCING / MATERIALS	12/21/2011	1900053495	135
01/27/2011	9930200	5610100	O&M Base	6120000867	POWER SYSTEMS SOURCING / MATERIALS	12/21/2011	1900053495	28
01/27/2011	9930200	5610100	O&M Base	6120000835	PERFORMANCE MANAGEMENT - 920, 921, 923	12/21/2011	1900054081	43
01/27/2011	9930200	5610100	Local Government Affairs	6120001638	Exec&Gov Affairs-General	12/21/2011	101061651	262
01/27/2011	9930200	5610100	Local Government Affairs	6120000989	Economic Development - Activities	12/16/2011	5400139928	10,000
01/27/2011	9930200	5610100	Local Government Affairs	6120000989	Economic Development - Activities	12/16/2011	5400141408	4,975
01/27/2011	9930200	5610100	Local Government Affairs	6120001646	Membership Fees, Dues	12/19/2011	1010463728	4,000
01/27/2011	9930200	5610100	Local Government Affairs	6120001613	Membership Fees, Dues	12/28/2011	1010883355	(0)
01/27/2011	9930200	5610100	Local Government Affairs	6120001613	Membership Fees, Dues	12/14/2011	1900050842	30
01/27/2011	9930200	5610100	Local Government Affairs	6120001613	Membership Fees, Dues	12/14/2011	1900050753	160
01/27/2011	9930200	5610100	Local Government Affairs	6120001630	Membership Fees, Dues	12/20/2011	1900053238	624
01/27/2011	9930200	5610100	Local Government Affairs	6120000857	Executive Benefits & Services	12/20/2011	1900053238	293
01/27/2011	9930200	5610100	Local Government Affairs	6120000857	Executive Benefits & Services	12/20/2011	1900053238	11
01/27/2011	9930200	5610100	Local Government Affairs	6120000857	Executive Benefits & Services	12/20/2011	1900053238	1
01/27/2011	9930200	5610100	Local Government Affairs	6120000857	Executive Benefits & Services	12/20/2011	1900053238	(3,556)
01/27/2011	9930200	5610100	Local Government Affairs	6120000858	FPL Salary Program & Admin	12/29/2011	1900054461	7,112
01/27/2011	9930200	5610100	Local Government Affairs	6120000858	FPL Salary Program & Admin	12/22/2011	1900054461	235
01/27/2011	9930200	5610100	Local Government Affairs	6120000858	FPL Salary Program & Admin	12/29/2011	1010946696	2,372
01/27/2011	9930200	5610100	Local Government Affairs	6120000859	NEE Relocation Administration	12/29/2011	1010946696	1,113
01/27/2011	9930200	5610100	Local Government Affairs	6120000859	NEE Relocation Administration	12/29/2011	1010946696	25
01/27/2011	9930200	5610100	Local Government Affairs	6120000859	NEE Relocation Administration	12/29/2011	1010946696	45
01/27/2011	9930200	5610100	Local Government Affairs	6120000859	NEE Relocation Administration	12/29/2011	1900054447	32,688
01/27/2011	9930200	5610100	Local Government Affairs	6120000859	NEE Relocation Administration	12/22/2011	1900054447	15,337
01/27/2011	9930200	5610100	Local Government Affairs	6120000860	Executive & Ad-hoc Projects	12/22/2011	1900054427	343
01/27/2011	9930200	5610100	Local Government Affairs	6120000860	Executive & Ad-hoc Projects	12/22/2011	1900054427	588
01/27/2011	9930200	5610100	Local Government Affairs	6120000860	Executive & Ad-hoc Projects	12/22/2011	1900054427	44
01/27/2011	9930200	5610100	Local Government Affairs	6120000860	Executive & Ad-hoc Projects	12/21/2011	1900054337	7,000
01/27/2011	9930200	5610100	Local Government Affairs	6120000865	Labor Relations - General	12/19/2011	1900048808	113
01/27/2011	9930200	5610100	Local Government Affairs	6120000865	Labor Relations - General	12/19/2011	1900048808	53
01/27/2011	9930200	5610100	Local Government Affairs	6120000865	Labor Relations - General	12/19/2011	1900048808	1
01/27/2011	9930200	5610100	Local Government Affairs	6120000865	Labor Relations - General	12/19/2011	1900048808	2
01/27/2011	9930200	5610100	Local Government Affairs	6120000865	Labor Relations - General	12/19/2011	1900048808	0
01/27/2011	9930200	5610100	Local Government Affairs	6120000865	Labor Relations - General	12/19/2011	1900048808	463
01/27/2011	9930200	5610100	Local Government Affairs	6120000401	MC ER Base	12/9/2011	1900049241	11
01/27/2011	9930200	5610100	Local Government Affairs	6120000401	MC ER Base	12/9/2011	1900049241	6
01/27/2011	9930200	5610100	Local Government Affairs	6120000401	MC ER Base	12/9/2011	1900049241	2
01/27/2011	9930200	5610100	Local Government Affairs	6120000401	MC ER Base	12/9/2011	1900049241	912
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	11,428
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	11,428
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	282
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	(282)
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	282
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	155
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	(105)
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	55
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	(55)
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	55
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	55
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	22,480
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	(22,480)
01/27/2011	9930200	5610100	Local Government Affairs	6120000414	MR Corp Subscriptn	12/7/2011	5400129105	22,480
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	314
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	8
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	4
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	7
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	637
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	308
01/27/2011	9930200	5610100	Local Government Affairs	6120000493	CS-ST ER Base	12/19/2011	1900052824	1,211
01/27/2011	9930200	5610100	Local Government Affairs	6120000354	Radio Operations	12/19/2011	5400142804	3,499
01/27/2011	9930200	5610100	Local Government Affairs	6120000354	Radio Operations	12/19/2011	5400142804	746

Florida Power & Light Company
Docket No. 120015-EI
OPC's Second Set of Interrogatories
Interrogatory No. 1
Attachment No. 1
Page 26 of 26

Term: Fiscal year/period	Account: Regulatory	Account	Final IM/Program Position	Source Internal Order	Final WBS Element	Document Posting date	Document Number	Amount JUL 2011 - DEC
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/28/2011	1900053217	33
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/28/2011	1900053217	49
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900055144	3
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900055144	9
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900047082	93
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900048849	1
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053201	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053203	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053207	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053209	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053211	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053212	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053214	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053216	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053217	18
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053217	27
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900055144	2
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900055144	33
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900047082	0
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900048849	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053201	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053203	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053206	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053207	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053209	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053211	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053212	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053214	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053216	6
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053217	10
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900053217	1
01/2/2011	9930200	5709000	FEES: Directors	Dir. Fees/Exp-00	6120001032	12/29/2011	1900055144	(2,027)
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.01	12/29/2011	101102472	1,675
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.01	12/29/2011	1900051919	335
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.01	12/29/2011	1900052216	(968)
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.02	12/29/2011	1900051919	750
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.02	12/29/2011	1900052216	150
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.03	12/29/2011	101102472	(30)
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.03	12/29/2011	1900051919	25
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.03	12/29/2011	1900052216	5
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Environmental Svcs-00	UCOR.000000008.01.01.03	12/29/2011	1900052216	17
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Capital Proj-UH-00	UCOR.000000008.01.03.01	12/29/2011	1900045326	8
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Capital Proj-UH-00	UCOR.000000008.01.03.02	12/29/2011	1900045326	0
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Capital Proj-UH-00	UCOR.000000008.01.03.03	12/29/2011	1900045326	0
01/2/2011	9930200	5780100	CONTRIBUTIONS: Charitable	Capital Proj-UH-00	UCOR.000000008.01.03.05	12/29/2011	1900045326	0
01/2/2011	9930200	5901000	RESERVES: Operating Expenses	Eng & Const	UFMC.000000012.05.01.01	12/29/2011	101102458	10,405,707
01/2/2011	9930200	5901000	RESERVES: Operating Expenses	Envr Liability Res-00	UCOR.000000008.01.07.06	12/16/2011	101037338	1

Q.

Cape Canaveral Modernization Project. Refer to the testimony of Company witness Robert Barrett, Jr. at page 8, lines 10-13.

- a. Please quantify and explain fully and in detail how the projected customer savings of approximately \$600 million associated with the Canaveral project were derived. Show detailed calculations.
- b. Please provide the level of the immediate fuel savings for FPL's customers associated with the Canaveral Modernization project and show how this amount was derived. Show detailed calculations.

A.

a.

The Canaveral and Riviera Modernization projects were granted Need Determination in 2008.

In 2010, FPL compared the cost to its customers of a resource plan that includes the Cape Canaveral Modernization in 2013 and the Riviera Modernization in 2014 to an alternate resource plan that excludes both projects and, instead, adds one new combined cycle unit at a greenfield site in 2020. The result of this analysis indicated that together the two modernizations would result in customer savings of up to approximately \$950 million (CPVRR, 2010\$).

FPL then used the projected savings of both Modernization projects obtained from this 2010 analysis to determine the portion of the savings that corresponds to the Canaveral Modernization project alone. The savings of this project consist of system fuel and emission savings due to the improved efficiency of the FPL system due to the Modernization of Cape Canaveral, and avoidance of higher operation and maintenance costs of the existing Canaveral units that have been dismantled as part of the Modernization project, less the higher capital costs of the Canaveral Modernization relative to the capital costs of a combined cycle at a greenfield site. The net result are projected savings of \$671 million, CPVRR (2010 dollars) due to the Modernization of Cape Canaveral. FPL conservatively estimated the savings as approximately \$600 million (CPVRR) in its petition and prefiled testimony.

The table below presents the cost components that contribute to the Cape Canaveral Modernization projected savings, compared to a resource plan without the Cape Canaveral Modernization:

Cape Canaveral Modernization
Projected Customer Savings
CPVRR (2010 – 2040, 2010\$)
(negative values indicate FPL customer savings)

Resource Plans	Fixed Costs * (Millions)	Variable Costs ** (Millions)	Total (Millions)
w/Canaveral Modernization	\$11,564	\$119,349	\$130,913
w/o Canaveral Modernization	\$9,311	\$122,273	\$131,584
Difference	\$2,253	(\$2,924)	(\$671)

* Fixed costs include generation and transmission capital costs, fixed O&M, capital replacement and firm gas transportation costs.

** Variable costs include system fuel, startup costs, variable O&M, emission costs and transmission losses.

b.

Projected fuel savings for FPL's customers in 2013 due to the Canaveral Modernization project are approximately \$64 million. This value is based on the differential of two FPL system production costing simulation runs performed in late 2011: a resource plan with Canaveral Modernization in-service on June 1, 2013 and a resource plan without the Canaveral Modernization.

The table below provides the projected monthly fuel savings:

2013 Canaveral Modernization Projected Customer Fuel Savings
(negative values represent fuel savings)

Year	Month	System Fuel Costs		
		Case with Canaveral Modernization \$Millions	Case without Canaveral Modernization \$Millions	Canaveral Modernization Fuel Savings \$Millions
2013	1	227	227	0
2013	2	198	198	0
2013	3	213	213	0
2013	4	215	215	0
2013	5	242	242	0
2013	6	250	254	(4)
2013	7	281	291	(10)
2013	8	291	309	(18)
2013	9	285	302	(17)
2013	10	253	263	(10)
2013	11	208	211	(3)
2013	12	212	215	(3)
			Total:	<u>(64)</u>

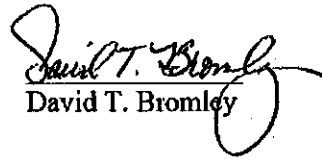
Q.

Distribution Expense. Please provide FPL's actual and projected incremental expenses and savings associated with the substation and distribution system investments for each of the years 2010 through the projected test year ending December 31, 2013.

A.

FPL makes investments and incurs expenses associated with the substation and distribution systems for a variety of reasons, including system growth, storm hardening and, regulatory requirements, as well as to improve the efficiency of those systems. FPL does not specifically track incremental savings associated with substation and distribution system investments. See MFR C-6 (pages 4 and 5 of 6) for total Distribution operating and maintenance expenses for the years 2010-2013.

AFFIDAVIT

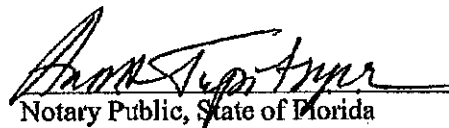

David T. Bromley

State of Florida)

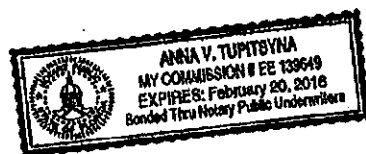
County of Broward)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answer to Interrogatory No. 65 from Florida's Citizen's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



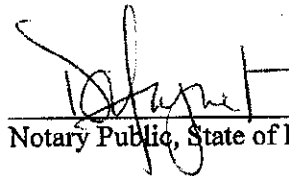
AFFIDAVIT


Kenneth Getchell

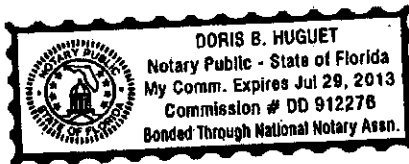
State of Florida)
County of Palm Beach)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kenneth Getchell, who is personally known to me, and he acknowledged before me that he co-sponsored the answer to Interrogatory No. 48 and sponsored the answer to Interrogatory No. 64 from the Office of Public Counsel's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



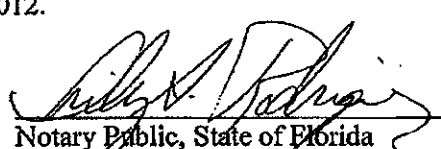
Daisy Iglesias

State of Florida)

County of Palm Beach)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Daisy Iglesias who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 62 from OPC's 2nd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.



Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Robert E. Barrett, Jr.
Robert E. Barrett, Jr.

State of Florida)

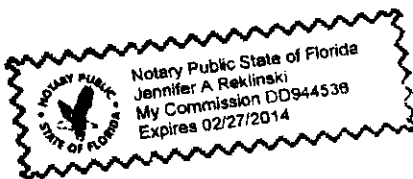
County of **Palm Beach**)

I hereby certify that on this 19th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). **66** from **OPC's 2nd** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 19th day of April, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Robert E. Barrett, Jr.

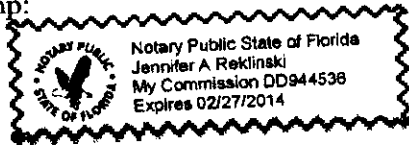
State of Florida)
County of **Palm Beach**)

I hereby certify that on this 13th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). **63** from **OPC's 2nd Set of Interrogatories to Florida Power & Light Company** in Docket No. 120015-El, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13th day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



State of Florida)

County of Palm Beach)

I hereby certify that on this 13 day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Renae Deaton, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 58 from Office of Public Counsel's 2nd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13 day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT



Tom Flowers

State of Florida

County of Palm Beach

I hereby certify that on this 12th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Tom Flowers** who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No. 57 from OPC's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 12th day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT


Korel M. Dubin

State of Florida

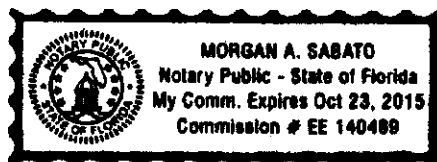
County of Palm Beach

I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kory Dubin, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatories No. 54, 55 from OPC's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20th day of April, 2012.


Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

K. R. Monserrat
(Name of Sponsor)

State of Florida

County of Palm Beach County

I hereby certify that on this 11th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robin Monserrat** who is personally known to me, and he (she) acknowledged before me that he (she) sponsored the answer(s) to Interrogatory No(s). (55) from (OPC 2nd) Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 11th day of April, 2012.

Heather P. Meligonis
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Kathleen Slattery
Kathleen Slattery

State of Florida)

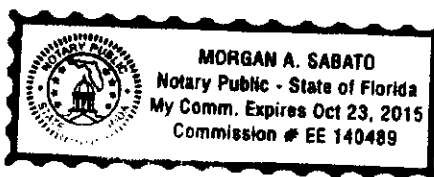
County of Palm Beach)

I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Kathleen Slattery**, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory No(s). 34; 36 to 44; and 46 to 51 from Office of Public Counsel's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20th day of April, 2012.

Morgan A. Sabato
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Kim Ousdahl
Kim Ousdahl

State of Florida)

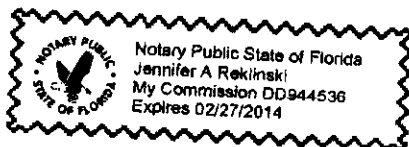
County of Palm Beach)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 28-31, 33, 35, 52-53, 56 59, and 61 from OPC's 2nd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Robert E. Barrett, Jr.
Robert E. Barrett, Jr.

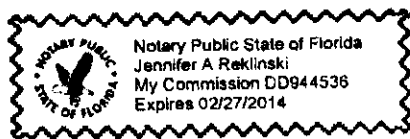
State of Florida)
County of **Palm Beach**)

I hereby certify that on this 19th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). **32** from **OPC's 2nd** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 19th day of April, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Kim Ousdahl
Kim Ousdahl

State of Florida)

County of Palm Beach)

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 32 from OPC's 2nd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.

Jennifer A. Reklinski
Notary Public, State of Florida

Notary Stamp:

