

**69**

**FPL's Responses to  
OPC's Third Set of Interrogatories  
(Nos. 69, 77, 84, 84 Supplemental,  
85, and 87)**

**Q.**

Affiliate Assets, Revenues and Net Income. With reference to the direct testimony of Dr. Avera at page 16, lines 6-21, please provide a breakdown by assets, revenues, and net income for NextEra Energy Inc., NextEra Energy Resources, and FPL for year-end 2010 and 2011.

**A.**

Consistent with FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, the financial statements for FPL for the requested periods are included in NextEra Energy, Inc.'s 2011 10-K, which is included in this filing as MFR F-2. See FPL's objections previously served on April 13, 2012.

**Q.**

NextEra Energy Capital Structure. Note 15 of the 2010 NextEra Energy, Inc. 10-K states that interest expense from Capital Holdings is allocated on a capital structure deemed at 70%. Why was this capital structure pegged to be 70%?

**A.**

Regarding the 70% allocation of interest expense, please refer to the second and third sentences of the note found in the 2010 Form 10-K.

“NextEra Energy Resources’ segment information includes an allocation of interest expense from Capital Holdings based on a deemed capital structure of 70% debt and allocated shared service costs. These changes were made to reflect an expected average capital, structure at Capital Holdings and more accurately reflect NextEra Energy Resources’ operating costs.”

In general, the 70% deemed capital structure is a financial reporting convention designed to make reported results more readily comparable from period to period.

**Q.**

Amortization of reserve surplus. Please state, by month, the actual amount of depreciation reserve surplus that FPL amortized during calendar year 2011 and, to the extent they have been determined, actual monthly amounts that FPL has amortized during 2012. With respect to the actual monthly amounts for calendar year 2011, are these monthly amounts the same as or different than the values shown as "Other Rate Case Adjustments" in the Income Statement (at Schedule 2, page 2) in FPL's monthly surveillance reports for calendar year 2011? In your answer, please identify and explain any differences.

**A.**

The total amount of depreciation reserve surplus amortized in 2011 is shown below. Note, consistent with FPL's obligations to the Securities Exchange Commission, the information requested for 2012 actuals (i.e., actual amounts 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.

	<b>TOTAL RESERVE SURPLUS AMORTIZATION</b>	
Jan-11	\$	(54,938,000)
Feb-11		(13,885,313)
Mar-11		(30,624,446)
Apr-11		30,786,732
May-11		(37,625,340)
Jun-11		(24,256,658)
Jul-11		14,938,605
Aug-11		(37,933,377)
Sep-11		69,808,540
Oct-11		(22,463,751)
Nov-11		(35,827,262)
Dec-11		(44,943,362)
	\$	(186,963,632)

The amounts reflected above are different than what is reflected as "Other Rate Case Adjustments" on Schedule 2, page 2 of FPL's earnings surveillance report. FPL's settlement agreement provides an opportunity for the Company to earn a return of 11% on regulatory ROE from 2010 through 2012. The cap of 11% on regulatory ROE is applied on a non weather adjusted basis as required by the settlement. In order to be provided the opportunity to earn 11% in any month, the Company must estimate the regulatory net operating income and rate base that will ultimately be reflected in that month's surveillance report, which is not available at the time earnings for that month is recorded. Therefore, an estimate of surplus amortization is recorded for that period's financial close. Once the final surveillance report is prepared, an entry is recorded to true-up that surplus accrual to 11% regulatory ROE. This true-up entry is reflected in the surveillance report each month on the "Other Rate Case Adjustments" line on Schedule 2, page 2.

**Q.**

Amortization of reserve surplus. Please state, by month, the actual amount of depreciation reserve surplus that FPL amortized during calendar year 2011 and, to the extent they have been determined, actual monthly amounts that FPL has amortized during 2012. With respect to the actual monthly amounts for calendar year 2011, are these monthly amounts the same as or different than the values shown as "Other Rate Case Adjustments" in the Income Statement (at Schedule 2, page 2) in FPL's monthly surveillance reports for calendar year 2011? In your answer, please identify and explain any differences.

**A.**

As indicated in FPL's response filed on April 23, 2012, FPL stated that 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 total amount of depreciation reserve surplus amortized during 2012 is shown below. Please see FPL's response to OPC's Third Set of Interrogatories No. 84 for explanation of why the values shown as "Other Rate Case Adjustments" per FPL's monthly surveillance reports differ from the values below.

	<b>TOTAL RESERVE SURPLUS AMORTIZATION</b>
Jan-12	(89,436,266.00)
Feb-12	(25,848,063.00)
Mar-12	(49,332,642.00)

**Q.**

Amortization of reserve surplus. Please provide a detailed narrative, along with a detailed step-by-step numerical calculation, including account numbers, corresponding account titles, and values, used to develop the monthly actual and forecasted amortizations of surplus depreciation as set forth on Exhibit REB-8. In your answer, please include an explanation of the entries shown on MFR C-4, page 9 of 13, lines 9 and 12, and reconcile those values to Exhibit REB-8 (including application of jurisdictional factor). The response should specifically identify which values are actual and which are forecasted.

**A.**

Please see Attachment No.1.

**OPC INTERROGATORY NO. 85**

Per paragraph 7(b) of FPL's 2010 Stipulation and Settlement Agreement approved in Order No. PSC-11-0089-5-EI issued February 1, 2011, FPL has the discretion to vary the amount of depreciation surplus amortization taken in a year, provided that the amount does not result in FPL achieving a return on equity greater than 11% in any 12-month period as measured by the surveillance reports submitted by FPL during the Term. Based on that provision, FPL calculates the depreciation reserve surplus amortization accrual each month for both history (as part of its month-end closing process) and in its financial forecasts in the following manner: develops an estimate of FPL's jurisdictional adjusted return on common equity without any depreciation surplus amortization; compares that return to the 11% return on equity it is allowed to earn per the Settlement Agreement; and, then based on the resulting NOI deficiency or surplus, calculate the amount of depreciation surplus reserve amortization credit (or debit) it can accrue that month. As an example, the detail calculation of the December 2011 amortization is shown on Attachment 1 of this response.

FERC will not allow the recording of surplus amortization under the settlement agreement to depreciation reserve. Therefore, for FERC reporting FPL records instead a debit to a regulatory asset and credit to amortization expense. As its SAP trial balance for FERC is the starting point for these MFRs, adjustments are made to reclass entries back to depreciation reserve. Therefore, entry on line 9, page 9 of MFR C-4 is an offset account that re-classifies the yearly depreciation reserve surplus amortization amounts that are embedded in the depreciation expense accounts to a 407 - amortization of regulatory asset - account (line 12, page 12 of Test Year MFR C-4; line 13 of the historical year) for FERC reporting purposes. Since these accounts are used for FERC reporting purposes only, both of these accounts receive a zero jurisdictional separation factor.

The total company depreciation surplus amortization amount of (\$190.918M) shown on the Test Year MFR Schedule C-4, page 12, line 12 ties to the annual amount shown on Exhibit REB-8 for 2013. The total company depreciation surplus amortization amount of (\$186.964M) shown on Historical Year MFR Schedule C-4, page 12, line 13 does not tie to the 2011 amount for REB-8 (\$174M) because the historical year MFR shows the actual results for 2011 while Exhibit REB-8 shows actual results for January through November and a forecasted December amount. The difference between the annual results is the difference between the forecasted December amount shown on REB-8 (\$32M) and the actual December amount shown on the attachment to the response to OPC Interrogatory No. 84 (\$44.9M).

The entry on line 12, page 9 of MFR C-4 is zero for the Test Year. In the early months 2011, the amortization of the surplus was booked with a one month lag to their respective functional depreciation plant accounts. The net current months' accrual before the re-class was assigned to the intangible function. This is the source of the amount shown on the 2011 historical MFR. No such lag exists for the forecasted surplus amortization amounts or 2012 historical results.

ROE CALCULATION DECEMBER 2011		Before Adjustment	Flowback Adjustment	After Adjustment	COMMENTS
(1)	NET OPERATING INCOME	1,237,695	28,101	1,265,796	Input
(2)	RATE BASE	18,334,095	3,519	18,337,615	Input
(3)	EARNED RATE OF RETURN	6.75%		6.90%	= (1) / (2)
(4)	NON EQUITY COST RATES	1.7349%		1.7349%	Input
(5)	EQUITY RATIO	46.9798%		46.9798%	Input
(6)	EARNED RETURN ON EQUITY	10.677%		11.000%	= (3) - (4) / ( (2) * (5) )
(7)	ROE DEFICIENCY (SURPLUS)	0.323%			= 11.00% - (6)
(8)	NOI DEFICIENCY	27,855			= (2) * (5) * (7)
(8)	EXPENSE ADJUSTMENT	(45,349)			= - ( (8) / ( 1 - Income Tax Rate ) )
(9)	RATE BASE OFFSET	(400)			Manual Input
(10)	WITH RATE BASE OFFSET	(45,749)			= (8) + (9)
(11)	FLOWBACK JURIS FACTOR	0.97763815			Manual Input
(12)	FLOWBACK ACCRUAL (FERC GL 407408)	(46,795,132)			= (10) / (11)
<b>INPUTS:</b>					
	ALLOWED ROE	11.00%			Manual Input
	JURIS ADJUSTED NOI	1,237,695			Estimate from per book closing data.
	JURIS ADJUSTED RATE BASE	18,334,095			Estimate from financial forecast model
	EQUITY RATIO	46.9798%			Estimate from financial forecast model
	NON EQUITY COST RATES	1.7349%			Estimate from financial forecast model
	INCOME TAX RATE	38.575%			Estimate from financial forecast model



**Q.**

Amortization of reserve surplus. This interrogatory refers to the direct testimony of witness Ms. Ousdahl, at page 22, lines 4-5. Please identify the point in time when “the 2013 Test Year forecast was prepared” and state the actual monthly surplus amortizations that were known at that time.

**A.**

FPL's 2013 Test Year forecast was finalized in early 2012. At that time, in developing its forecast, FPL considered the actual monthly surplus amortization through November 2011.

**AFFIDAVIT**

*Julie S Holmes*  
Julie Holmes

State of Florida )

County of Palm Beach )

I hereby certify that on this 20<sup>th</sup> day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Julie Holmes**, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory No. 83, from OPC's Third 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 20 day of April, 2012.

*Kathleen L. Hall*  
Notary Public, State of Florida

Notary Stamp:



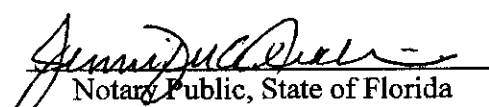
**AFFIDAVIT**

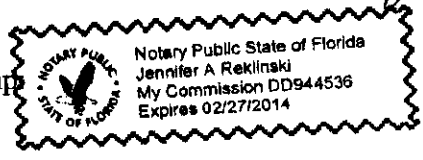
  
**Robert E. Barrett, Jr.**

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

I hereby certify that on this 19<sup>th</sup> 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). **81** from **OPC's 3rd** 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 19<sup>th</sup> day of April, 2012.

  
Notary Public, State of Florida

Notary Stamp 

**AFFIDAVIT**

  
Robert E. Barrett, Jr.

State of Florida )

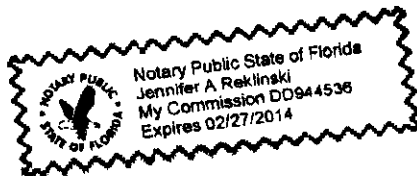
County of **Palm Beach**)

I hereby certify that on this 13<sup>th</sup> 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). 73 from **OPC's 3rd** 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<sup>th</sup> day of April, 2012.

  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

  
William E. Avera

State of Texas

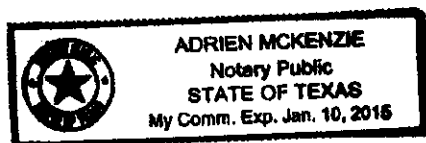
County of Travis

I hereby certify that on this 19<sup>th</sup> day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **William E. Avera**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s).70, 71, 72, 74, 75, 76 from OPC's Third 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 19<sup>th</sup> day of April, 2012.

  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

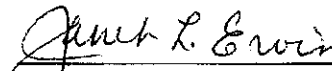
  
Judith J. Kahn

State of Florida )

County of Palm Beach )

I hereby certify that on this 20 day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Judith J. Kahn, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory No. 68, from OPC's Third 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 20 day of April, 2012.

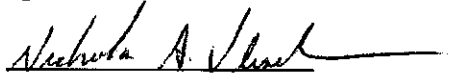
  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

Sponsor:

  
**Nicholas Vlisides**

State of Florida

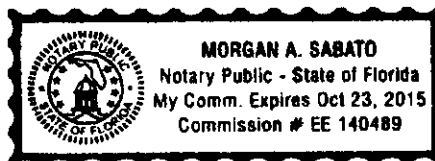
County of Palm Beach

I hereby certify that on this 20<sup>th</sup> day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Nicholas Vlisides**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to **Interrogatory No. 67, 77, 78, 79, 80, and 82** from **Office of Public Counsel's Third 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 20<sup>th</sup> day of April, 2012.

  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

*Kim Ousdahl*

Kim Ousdahl

State of Florida )

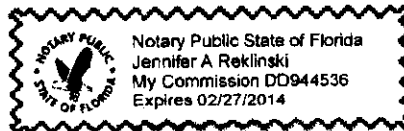
County of Palm Beach )

I hereby certify that on this 23<sup>rd</sup> 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. 69 and 84-87 from OPC's 3<sup>rd</sup> 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 23<sup>rd</sup> day of April, 2012.

*Jennifer A. Reklinski*  
Notary Public, State of Florida

Notary Stamp:





**70**

**FPL's Responses to  
OPC's Fourth Set of Interrogatories  
(Nos. 89-95)**

**Q.**

Net Operating Income. Refer to Schedule C-4. Provide a comparative summary of revenues and expenses for 2012 that will reconcile to Company Schedule C-1 for the year 2012.

**A.**

See Attachment No. 1, which is prepared in the form of MFR C-4 for 2012.

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
 EXPLANATION: PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
 TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDED 12/31/2013  
 PRIOR YEAR ENDED 12/31/2012  
 HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
 WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2			4,186,097	4,186,097	1.000000
3	440-446	RETAIL SALES - BASE REVENUES	3,740,621	3,740,621	1.000000
4	440-446	RETAIL SALES - FUEL REVENUES	443,286	443,286	1.000000
5	440-446	RETAIL SALES - FRANCHISE REVENUES	220,402	220,402	1.000000
6	440-446	RETAIL SALES - CONSERVATION REVENUES	173,080	173,080	1.000000
7	440-446	RETAIL SALES - ENVIRONMENTAL REVENUES	102,091	102,091	1.000000
8	440-446	RETAIL SALES - STORM RECOVERY REVENUES	0	0	1.000000
9	440-446	RETAIL SALES - OIL BACKUP REVENUES	709,499	709,499	1.000000
10	440-446	RETAIL SALES - CAPACITY REVENUES	232,522	232,522	1.000000
11	440-446	GROSS RECEIPTS TAX REVENUES	(34,875)	(34,875)	1.000000
12	440-446	RECOV CILC INCENTIVES & PENALTY	0	0	0.000000
13	440-446	NON RECOV CILC INCENTIVE	34,875	34,875	1.000000
14	440-446	CILC INCENTIVES OFFSET	57,850	0	0.000000
15	447	SALES FOR RESALE - BASE REVENUES	98,227	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	29,969	29,340	0.979022
17	447	INTERCHANGE SALES RECOVERABLE	0	0	0.000000
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	1,576	1,545	0.980139
19	447	CAPACITY SALES - INTERCHG -	0	0	0.000000
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	0	0	0.000000
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	9,995,221	9,838,484	0.984319
26					
27		OTHER OPER REVENUES			
28					
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	33,587	33,587	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	485	485	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	7,184	7,184	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	15,612	15,612	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	4,661	4,661	1.000000
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	1,853	1,853	1.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
 SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19  
 RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
 PRIOR YEAR ENDED 12/31/2012  
 HISTORICAL YEAR ENDED 12/31/2011

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

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,554	2,554	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(399)	(399)	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	10,887	10,885	0.999852
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORA	3,430	3,359	0.979383
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	29,209	29,209	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	0	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	0	0	0.000000
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM F	35,801	0	0.000000
12	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM	3,822	3,421	0.895275
13	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLT	0	0	0.000000
14	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING &	1,882	1,843	0.979654
15	456	OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	149	149	1.000000
16	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECRC	0	0	0.000000
17	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	0	0	0.000000
18	456	OTH ELECTRIC REVENUES - MISC	22,709	22,709	1.000000
19	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	23,210	23,210	1.000000
22	456	OTH ELECTRIC REVENUES - NET METERING	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	410	0	0.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
26	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
29	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
31	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	(1,284)	(1,284)	1.000000
32	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	0	0	0.000000
33	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	10,163	10,163	1.000000
34	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	0	0	0.000000
35		OTHER OPER REVENUES	205,923	169,202	0.821675
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
\_\_\_ PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		TOTAL OPER REVENUES	10,201,144	10,007,686	0.981036
2		STEAM POWER GENERATION			
3					
4					
5	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	4,090	4,007	0.979654
6	501	STEAM POWER - FUEL - OIL, GAS & COAL	750,101	734,365	0.979022
7	501	STEAM POWER - FUEL - NON RECV EXP	9,112	8,915	0.978402
8	502	STEAM POWER - STEAM EXPENSES	6,519	6,386	0.979654
9	505	STEAM POWER - ELECTRIC EXPENSES	2,570	2,518	0.979654
10	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	22,993	22,525	0.979654
11	506	STEAM POWER - MISC STEAM POWER EXPENSES-ECRC -	6,253	6,129	0.980140
12	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,402	1,374	0.980140
13	507	STEAM POWER - RENTS	3	3	0.979655
14	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
15	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	5,031	4,923	0.978402
16	511	STEAM POWER - MAINTENANCE OF STRUCTURES	6,120	5,996	0.979654
17	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	2,099	2,058	0.980140
18	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
19	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	29,878	29,233	0.978402
20	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	6,974	6,836	0.980139
21	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	10,961	10,724	0.978402
22	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	1,335	1,309	0.980139
23	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	3,596	3,519	0.978402
24	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	242	237	0.980140
25		STEAM POWER GENERATION	869,283	851,058	0.979035
26					
27					
28		NUCLEAR POWER GENERATION			
29	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	101,073	99,256	0.982022
30	518	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	133,477	130,677	0.979022
31	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	14,425	14,122	0.979022
32	524	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	39,883	39,091	0.980140
33	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
34	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
35	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
36	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
PROJECED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	518	NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	0	0	0.000000
2	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,776	4,684	0.980767
3	519	NUCLEAR POWER - COOLANTS AND WATER	9,343	9,175	0.982022
4	520	NUCLEAR POWER - STEAM EXPENSES	69,141	67,898	0.982022
5	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
6	523	NUCLEAR POWER - ELECTRIC EXPENSES	95	94	0.982022
7	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	75,477	74,120	0.982022
8	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	(11)	(11)	0.980140
9	524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	8,133	8,133	1.000000
10	524	NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	0	0	0.000000
11	525	NUCLEAR POWER - RENTS	0	0	0.000000
12	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	74,408	72,977	0.980767
13	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	8,186	8,038	0.982022
14	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,887	1,850	0.980140
15	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	38,755	38,010	0.980767
16	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	17,931	17,586	0.980767
17	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	6,412	6,289	0.980767
18	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	100	98	0.980140
19		NUCLEAR POWER GENERATION	603,490	592,086	0.981103
20					
21		OTHER POWER GENERATION			
22					
23	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	12,274	12,024	0.979654
24	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	387	379	0.980140
25	547	OTHER POWER - FUEL - OIL, GAS & COAL	2,488,860	2,436,649	0.979022
26	547	OTHER POWER - FUEL - NON RECOV ANNUAL EMISSIONS FEE	2,124	2,078	0.978402
27	548	OTHER POWER - GENERATION EXPENSES	17,420	17,066	0.979654
28	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	26,804	26,258	0.979654
29	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,829	1,792	0.980140
30	549	OTHER POWER - WC H2O RECLAMATION	0	0	0.000000
31	549	OTHER POWER - ADDITIONAL SECURITY	458	449	0.980139
32	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVICING	0	0	0.000000
33	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,971	7,799	0.978402
34	552	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	297	292	0.980139
35	552	OTHER POWER - MAINTENANCE OF STRUCTURES	9,599	9,404	0.979654
36	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	322	315	0.980139
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
DOCKET NO. 120015-EI  
\_\_\_\_\_ PROJECTED TEST YEAR ENDED 12/31/2013  
**X** \_\_\_\_\_ PRIOR YEAR ENDED 12/31/2012  
\_\_\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	52,407	51,275	0.978402
2	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
3	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	2,987	2,927	0.980139
4	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	4,169	4,079	0.978402
5	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	34	33	0.980140
6		OTHER POWER GENERATION	2,627,941	2,572,820	0.979025
7					
8		OTHER POWER SUPPLY			
9					
10	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	440,548	431,306	0.979022
11	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
12	555	OTHER POWER - SURPP - FPSC - 88TSR	0	0	0.000000
13	555	OTHER POWER - UPS CAPACITY CHGS -	521,642	511,281	0.980139
14	555	OTHER POWER - SURPP CAP - - 88TSR	0	0	0.000000
15	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	3,064	3,002	0.979654
16	557	OTHER POWER - OTHER EXPENSES	2,851	2,793	0.979654
17	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	11,857	11,857	1.000000
18	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	(83,959)	(83,959)	1.000000
19	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0	0.000000
20	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	13,661	0	0.000000
21		OTHER POWER SUPPLY	909,664	876,281	0.963301
22					
23		TRANSMISSION			
24					
25	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	7,446	6,666	0.895275
26	561	TRANS EXP - LOAD DISPATCHING	4,703	4,210	0.895275
27	562	TRANS EXP - STATION EXPENSES	1,619	1,450	0.895275
28	562	TRANS EXP - STATION EXPENSES - FPLNE	0	0	0.000000
29	563	TRANS EXP - OVERHEAD LINE EXPENSES	1,163	1,041	0.895275
30	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
31	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	14,600	13,071	0.895275
32	565	TRANS EXPENSE BY OTHERS FPL SALES -	3	3	0.980000
33	565	TRANS EXP - INTERCHANGE RECOVERABLE	6,793	6,650	0.979022
34	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
35	566	TRANS EXP - MISC TRANSMISSION EXPENSES	3,901	3,492	0.895275
36	567	TRANS EXP - RENTS	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	889	796	0.895275
2	569	TRANS EXP - MAINTENANCE OF STRUCTURES	5,710	5,112	0.895275
3	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	5,713	5,115	0.895275
4	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	0	0	0.000000
5	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	1,160	1,137	0.980139
6	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	11,929	10,680	0.895275
7	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,218	1,090	0.895275
8	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT TRANSMISSION	517	463	0.895275
9			67,360	60,973	0.905182
10					
11					
12		DISTRIBUTION			
13	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	14,558	14,558	1.000000
14	581	DIST EXP - LOAD DISPATCHING	966	966	1.000000
15	582	DIST EXP - SUBSTATION EXPENSES	3,059	3,059	1.000000
16	583	DIST EXP - OVERHEAD LINE EXPENSES	19,026	19,026	1.000000
17	584	DIST EXP - UNDERGROUND LINE EXPENSES	6,247	6,247	1.000000
18	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,211	3,211	1.000000
19	586	DIST EXP - METER EXPENSES	14,762	14,725	0.997449
20	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,002	2,002	1.000000
21	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECRC	433	433	1.000000
22	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	27,902	27,902	1.000000
23	589	DIST EXP - RENTS	8,749	8,749	1.000000
24	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	14,262	14,262	1.000000
25	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECRC	1,903	1,903	1.000000
26	591	DIST EXP - MAINTENANCE OF STRUCTURES	0	0	0.000000
27	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	7,619	7,619	1.000000
28	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,553	3,483	0.980140
29	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	107,261	107,261	1.000000
30	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	34,395	34,395	1.000000
31	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	25	25	1.000000
32	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,072	6,072	1.000000
33	597	DIST EXP - MAINTENANCE OF METERS	2,806	2,799	0.997449
34	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT DISTRIBUTION	5,653	5,653	1.000000
35			284,464	284,349	0.999594
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B



**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		CUSTOMER ACCOUNTS EXPENSES			
2					
3	901	CUST ACCT EXP - SUPERVISION	5,338	5,330	0.998466
4	902	CUST ACCT EXP - METER READING EXPENSES	36,415	36,194	0.993945
5	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	91,773	91,772	0.999999
6	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	15,633	15,633	1.000000
7	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	0	0	0.000000
8	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
9		CUSTOMER ACCOUNTS EXPENSES	149,159	148,930	0.998466
10					
11		CUSTOMER SERVICE & INFORMATION EXPENSES			
12					
13	907	CUST SERV & INFO - SUPERVISION	3,186	3,186	0.999999
14	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	8,344	8,344	1.000000
15	908	CUST SERV & INFO - CUST ASSISTANCE EXP	3,196	3,196	0.999999
16	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	101,012	101,012	1.000000
17	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	763	763	0.999999
18	909	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	7,186	7,186	1.000000
19	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	2,548	2,548	0.999999
20	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	4,200	4,200	1.000000
21		CUSTOMER SERVICE & INFORMATION EXPENSES	130,436	130,436	1.000000
22					
23		SALES EXPENSES			
24					
25	911	SUPERVISION-SALES EXPENSES	0	0	0.000000
26	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
27	916	MISCELLANEOUS AND SELLING EXPENSES	15,361	15,361	0.999999
28		SALES EXPENSES	15,361	15,361	0.999999
29					
30		ADMINISTRATIVE & GENERAL			
31					
32	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	194,883	191,878	0.984580
33	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	0	0	0.000000
34	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	60,497	59,564	0.984580
35	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	0	0	0.000000
36	921	A&G EXP - ADMINISTRATION FEES - FREC	125	125	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING. SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19			

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(75,572)	(74,406)	0.984580
2	922	A&G EXP - EXPENSES TRANSFERRED - FREC	0	0	0.000000
3	922	A&G EXP - PENSION & WELFARE CR. - FPLINE	0	0	0.000000
4	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	36,728	36,161	0.984580
5	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
6	923	A&G EXP - SERVICING FEES - FREC	326	326	1.000000
7	923	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	0	0.000000
8	924	A&G EXP - PROPERTY INSURANCE	18,017	17,629	0.978442
9	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	2,228	2,188	0.982022
10	924	A&G EXP - STORM DEFICIENCY RECOVERY	0	0	0.000000
11	924	A&G EXP - PROPERTY INSURANCE - FPLINE	0	0	0.000000
12	925	A&G EXP - INJURIES AND DAMAGES	29,923	29,461	0.984580
13	925	A&G EXP - INJURIES & DAMAGES - CPRC	358	351	0.980140
14	925	A&G EXP - INJURIES & DAMAGES - NUC	0	0	0.000000
15	925	A&G EXP - INJURIES & DAMAGES - ECCR	334	334	1.000000
16	925	A&G EXP - INJURIES & DAMAGES - ECRC	19	18	0.980139
17	925	A&G EXP - INJURIES AND DAMAGES - FPLINE	0	0	0.000000
18	926	A&G EXP - EMP PENSIONS & BENEFITS	93,049	91,614	0.984580
19	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	0	0	0.000000
20	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	290	285	0.980140
21	926	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(1)	(1)	0.980142
22	926	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	0	0.000000
23	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,777	2,777	1.000000
24	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
25	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLINE	0	0	0.000000
26	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,120	2,120	1.000000
27	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	496	0	0.000000
28	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	835	0	0.000000
29	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	48,503	48,503	1.000000
30	930	A&G EXP - MISC GENERAL EXPENSES	17,141	16,877	0.984580
31	930	MISC GENERAL EXPENSES - FREC	0	0	0.000000
32	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
33	931	A&G EXP - RENTS	8,452	8,322	0.984580
34	931	A&G EXP - RENTS - ECCR	0	0	0.000000
35	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	10,864	10,697	0.984580
36	935	A&G EXP - MAINT GENERAL PLANT - ECRC	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19  
RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

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

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

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		ADMINISTRATIVE & GENERAL	452,392	444,822	0.983266
2					
3		TOTAL O&M EXPENSES	6,109,550	5,977,115	0.978323
4					
5		INTANGIBLE DEPRECIATION			
6					
7	403 & 404	DEPR & AMORT EXP - INTANGIBLE	57,424	56,538	0.984580
8	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(1,578)	(1,554)	0.984580
9	403 & 404	DEPR & AMORT EXP - SURPLUS FLOWBACK OFFSET	525,529	0	0.000000
10	403 & 404	DEPR & AMORT EXP - INT ECRC	2,005	2,005	1.000000
11	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
12	403 & 404	DEPR & AMORT EXP - INTANG DEPREC SURPLUS FLOWBACK	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - INT ECRC	0	0	0.000000
14		INTANGIBLE DEPRECIATION	583,379	56,989	0.097688
15					
16		STEAM DEPRECIATION			
17					
18	403 & 404	DEPR & AMORT EXP - STEAM	(113,902)	(111,584)	0.979654
19	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	10,624	10,407	0.979654
20	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	15,032	14,733	0.980139
21	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
22	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
23	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	1,660	1,660	1.000000
24		STEAM DEPRECIATION	(86,586)	(84,783)	0.979180
25					
26		NUCLEAR DEPRECIATION			
27					
28	403 & 404	DEPR & AMORT EXP - TURKEY POINT	42,054	41,298	0.982022
29	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	25,259	24,805	0.982022
30	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	36,856	36,193	0.982022
31	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	31,326	30,763	0.982022
32	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC - OFFSET	0	0	0.000000
33	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	245	241	0.980139
34	403 & 404	DEPR & AMORT EXP - NUCLEAR FLOWBACK	0	0	0.000000
35		NUCLEAR DEPRECIATION	135,741	133,300	0.982019
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

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

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

TYPE OF DATA SHOWN:  
\_\_\_ PROJECTED TEST YEAR ENDED 12/31/2013  
**X** PRIOR YEAR ENDED 12/31/2012  
\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
		OTHER PROD DEPRECIATION			
1					
2					
3	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION	181,301	177,612	0.979654
4	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	7,477	7,324	0.979654
5	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	0	0	0.000000
6	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	20,768	20,356	0.980140
8		OTHER PROD DEPRECIATION	209,546	205,293	0.979702
9					
10		TRANSMISSION DEPRECIATION			
11					
12	403 & 404	DEPR & AMORT EXP - TRANSMISSION	76,868	68,818	0.895275
13	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	164	160	0.980140
14	403 & 404	DEPR & AMORT EXP - TRANS ECRC	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - FPLE NED	0	0	0.000000
16	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET	0	0	0.000000
17	403 & 404	DEPR & AMORT EXP - TRANSMISSION - GSN	8,084	7,926	0.980517
18	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL	1,891	1,891	1.000000
19	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE	110	0	0.000000
20		TRANSMISSION DEPRECIATION	87,116	78,795	0.904484
21					
22		DISTRIBUTION DEPRECIATION			
23					
24	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361	3,404	3,404	1.000000
25	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362	35,858	35,858	1.000000
26	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	42,332	42,332	1.000000
27	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	50,081	50,081	1.000000
28	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	21,878	21,878	1.000000
29	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	(211,225)	(211,225)	1.000000
30	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	74,955	74,955	1.000000
31	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	27,008	27,008	1.000000
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370	29,631	29,555	0.997449
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371	2,731	2,731	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	16,446	16,446	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	245	240	0.980139
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECRC	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	757	757	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	4,435	4,435	1.000000
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION FLOWBACK	0	0	0.000000
10		DISTRIBUTION DEPRECIATION	98,538	98,457	0.999184
11		GENERAL DEPRECIATION			
12		GENERAL DEPRECIATION			
13		GENERAL DEPRECIATION			
14	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	7,359	7,245	0.984580
15	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERG)	12,575	12,382	0.984580
16	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	393	393	1.000000
17	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	56	55	0.980139
18	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES	0	0	0.000000
19		GENERAL DEPRECIATION	20,383	20,074	0.984865
20		NUCLEAR DECOMMISSIONING			
21		NUCLEAR DECOMMISSIONING			
22		NUCLEAR DECOMMISSIONING			
23	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
24	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
25		NUCLEAR DECOMMISSIONING	0	0	0.000000
26		TOTAL DEPRECIATION & AMORTIZATION	1,048,117	508,126	0.484799
27		AMORT OF PROP & REGULATORY ASSETS			
28		AMORT OF PROP & REGULATORY ASSETS			
29		AMORT OF PROP & REGULATORY ASSETS			
30		REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
31	405	ACCRETION EXPENSE - ARO REG DEBIT	61,435	60,488	0.984580
32	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(2,977)	(2,916)	0.979383
33	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(59,857)	(58,934)	0.984580
34	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
35	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	407	AMORT OF GLADES POWER PARK	6,818	6,679	0.979654
2	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
3	407	AMORT OF STORM SECURITIZATION	77,713	77,713	1.000000
4	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	0	0	0.000000
5	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
6	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
7	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
8	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
9	407	NUCLEAR RECOVERY AMORTIZATION	136,184	136,184	1.000000
10	407	AMORT NCR BASE RATE REV REQ	0	0	0.000000
11	407	AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS	1,948	1,909	0.980139
12	407	AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP	(10,101)	(9,901)	0.980140
13	407	AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS	(525,529)	0	0.000000
14	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP	0	0	0.000000
15		AMORT OF PROP & REGULATORY ASSETS	(321,322)	204,267	-0.635709
16					
17		TAXES OTHER THAN INCOME TAX			
18					
19	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	96	94	0.979383
20	408	TAX OTH TH INC TAX - PAYROLL - CAPACITY	179	176	0.980139
21	408	TAX OTH TH INC TAX - PAYROLL - ECCR	0	0	0.000000
22	408	TAX OTH TH INC TAX - PAYROLL - ECCR	0	0	0.000000
23	408	TAX OTH TH INC TAX - PAYROLL - NUC	0	0	0.000000
24	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	324,980	318,280	0.979383
25	408	TAX OTH TH INC TAX - FRANCHISE TAX	431,884	431,884	1.000000
26	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	353	348	0.984580
27	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	1,202	1,183	0.984580
28	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	46,837	46,114	0.984580
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	232,483	232,483	1.000000
32	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	11,082	11,082	1.000000
33	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
34	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
35	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	3,297	3,297	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
 PRIOR YEAR ENDED 12/31/2012  
 HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	319	319	1.00000000
2	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	133	133	1.00000000
3	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	2,693	2,693	1.00000000
4	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.00000000
5	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	511	511	1.00000000
6	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.00000000
7	408	TAX OTH TH INC TAX - DEF GROSS RECEPT TX - OTHER	0	0	0.00000000
8	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRG	132	132	1.00000000
9	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENCES	31	31	0.98458030
10	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.00000000
11	408	TAX OTH TH INC TAX - FPNE	0	0	0.00000000
12		TAXES OTHER THAN INCOME TAX	1,056,212	1,048,760	0.99294422
13		OPERATING INCOME TAXES			
14		INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	(140,608)	(138,271)	0.98338346
15		INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	29,036	28,553	0.98338346
16	409	INCOME TAXES - DEFERRED FEDERAL	770,636	757,806	0.98335137
17	410	INCOME TAXES - DEFERRED STATE	76,095	74,825	0.98330575
18	411	AMORTIZATION OF ITC	(2,104)	(2,061)	0.97938274
19		OPERATING INCOME TAXES	733,055	720,852	0.98335314
20		GAIN LOSS ON DISPOSITION OF PROPERTY			
21		GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(3,066)	(3,066)	1.00000000
22	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.00000000
23	411	GAIN FROM DISP OF ALLOWANCE - ECRG -	(590)	(578)	0.98013950
24	411	GAIN LOSS ON DISPOSITION OF PROPERTY	(3,655)	(3,644)	0.99679634
25		NET OPERATING INCOME	1,579,187	1,552,209	0.98291707

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**Q.**

Operating Revenues and Expenses. Refer to Schedule C-6. Provide a comparative summary of revenues and expenses for 2012 and the projected test year 2013. If one cannot be provided explain in detail why the Company is unable to provide this summary especially when account detail for 2012 and 2013 is selectively shown on Schedule C-8.

**A.**

Attachment No. 1 is a Schedule C-6 comparative summary of revenues and expenses for 2012 and the projected test year 2013. As described in Robert E. Barrett Jr.'s testimony, page 13 lines 4-9: "FPL prepares its O&M budget and forecasts at the activity level, consistent with the way it manages its business, and does not normally include FERC account detail. Because this additional level of detail is needed to meet the requirements of certain MFR's, FPL converts the budget and forecasts from an activity level to FERC accounts."



MFR ACCT	CDS ID_DESC	2012	2013
440 - 446	INC004020 - CILC INCENTIVES OFFSET	(34,875,394)	(35,498,520)
440 - 446	INC004010 - NON RECOV CILC INCENTIVE	(232,522,257)	(238,373,143)
440 - 446	INC004030 - GROSS RECEIPTS TAX REVENUES	(4,186,097,049)	(4,423,746,950)
440 - 446	INC004000 - RETAIL SALES - BASE REVENUES	(3,740,621,230)	(3,650,373,357)
440 - 446	INC004050 - RETAIL SALES - FUEL REVENUES	34,875,394	35,498,520
440 - 446	INC004060 - RECOV CILC INCENTIVES & PENALTY	(709,498,719)	(815,522,656)
440 - 446	INC004030 - RETAIL SALES - CAPACITY REVENUES	(443,285,738)	(457,296,588)
440 - 446	INC004010 - RETAIL SALES - FRANCHISE REVENUES	(220,402,310)	(175,151,665)
440 - 446	INC004030 - RETAIL SALES - OIL BACKUP REVENUES	(173,079,855)	(183,067,690)
440 - 446	INC004020 - RETAIL SALES - CONSERVATION REVENUES	(102,091,373)	(105,185,965)
440 - 446	INC004020 - RETAIL SALES - ENVIRONMENTAL REVENUES	(1,576,367)	(1,576,367)
440 - 446	INC004030 - RETAIL SALES - STORM RECOVERY REVENUES	(29,968,996)	(30,762,501)
440 - 446	INC004030 - RETAIL SALES - INTERCHG -	(57,849,804)	(60,806,008)
447	INC004710 - INTERCHANGE SALES RECOVERABLE	(98,227,366)	(77,153,074)
447	INC004700 - SALES FOR RESALE - BASE REVENUES	-	-
447	INC004700 - SALES FOR RESALE - FUEL REVENUES	-	-
447	INC004700 - SALES FOR RESALE - FUEL REVENUES	-	-
447	INC004710 - 20% OF GAIN ON ECONOMY SALES FPSC	-	-
447	INC004720 - INTERCHANGE SALES NON RECOVERABLE	-	-
447	INC004715 - CAP REV CCR-FPSC 1990 RATE REDUCTION	-	-
447	INC004730 - CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	-	-
449	INC004910 - PROVISION FOR RATE REFUNDS - FERC	-	-
449	INC004910 - PROVISION FOR RATE REFUNDS - FPSC	-	-
449	INC004910 - FIELD COLLECTION LATE PAYMENT CHARGES	(33,586,952)	(33,045,625)
450	INC005000 - FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHOLE ACCTS	-	-
450	INC005000 - FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	-	-
451	INC005100 - MISC SERVICE REVENUES - OTHER BILLINGS	(2,553,544)	(2,590,994)
451	INC005100 - MISC SERVICE REVENUES - INITIAL CONNECTION	(484,880)	(612,892)
451	INC005100 - MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(15,611,642)	(15,611,642)
451	INC005100 - MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	399,476	282,707
451	INC005100 - MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	(4,660,805)	(4,696,757)
451	INC005100 - MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	(1,853,436)	(2,332,763)
451	INC005100 - MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	(7,184,081)	(8,654,863)
451	INC005100 - RENT FROM ELECTRIC PROPERTY - GENERAL	(10,886,964)	(12,304,781)
454	INC005400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	(29,209,306)	(29,732,820)
454	INC005400 - RENT FROM ELECTRIC PROPERTY - FUEL & PLT IN SERV & STORAGE TANKS	(3,429,960)	(3,464,288)
454	INC005610 - OTH ELECTRIC REVENUES - FPLE NED	(22,708,764)	(22,499,722)
456	INC005610 - OTH ELECTRIC REVENUES - WHOLESALE	-	-
456	INC005610 - OTH ELECTRIC REVENUES - TRANSMISSION	-	-
456	INC005620 - OTH ELECTRIC REVENUES - NET METERING	-	-
456	INC005620 - OTH ELECTRIC REVENUES - OTHER REVENUE - FOR	-	-
456	INC005690 - OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	-	-
456	INC005690 - OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	-	-
456	INC005690 - OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	1,283,812	(1,221,584)
456	INC005690 - OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	(10,162,990)	(7,304,211)
456	INC005690 - OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	-	-
456	INC005690 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	(23,210,267)	8,371,857
456	INC005690 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	(408,856)	63,037
456	INC005694 - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	-	-
456	INC005694 - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	-	-
456	INC005694 - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	-	-
456	INC005694 - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	-	-
456	INC005694 - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	-	-
456	INC005694 - OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	-	-
456	INC005694 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	-	-
456	INC005690 - OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	-	-
456	INC005690 - OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	-	-
456	INC005615 - OTH ELECTRIC REVENUES - DEF REG STORM SECURITIZATION	-	-
456	INC005610 - OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECRC	-	-
456	INC005624 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	(149,118)	(149,118)
456	INC005621 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM)	(35,800,590)	(36,504,293)
456	INC005622 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE ONTL SVC)	-	-
456	INC005624 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING & SUPPLEMENTAL)	(1,881,532)	(1,918,387)
456	INC005621 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM)	(3,821,629)	(3,821,629)
446 - 446	TOTAL REVENUES	(10,201,144,095)	(10,406,754,734)

MFR ACCT	COS ID_DESC	2012	2013
500	INC100000 - STEAM POWER - OPERATION SUPERVISION & ENGINEERING	4,090,458	7,794,021
501	INC101210 - STEAM POWER - FUEL - NON RECV EXP	9,112,160	9,995,115
501	INC101110 - STEAM POWER - FUEL - OIL, GAS & COAL	750,540,893	700,540,893
502	INC102000 - STEAM POWER - STEAM EXPENSES	6,518,883	5,964,288
505	INC105000 - STEAM POWER - ELECTRIC EXPENSES	2,570,185	2,263,815
506	INC106310 - STEAM POWER - MISC - ADDITIONAL SECURITY	1,401,663	1,337,940
506	INC106100 - STEAM POWER - MISC STEAM POWER EXPENSES - ECRC -	6,253,440	6,688,174
506	INC106000 - STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	22,993,246	21,079,312
507	INC107000 - STEAM POWER - RENTS	3,420	3,483
508	INC109000 - STEAM POWER - EMISSION ALLOWANCES - ECRC -	-	-
510	INC110000 - STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	5,031,325	8,749,318
511	INC111880 - STEAM POWER - LOW GRAVITY FUEL OIL MOD	-	-
511	INC111000 - STEAM POWER - MAINTENANCE OF STRUCTURES	6,120,306	6,135,306
511	INC111100 - STEAM POWER - MAINT OF STRUCTURES - ECRC -	2,089,392	1,721,542
512	INC112000 - STEAM POWER - MAINTENANCE OF BOILER PLANT	29,878,310	19,993,881
512	INC112100 - STEAM POWER - MAINT OF BOILER PLANT - ECRC -	6,974,431	8,594,280
513	INC113000 - STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	10,960,606	10,599,593
513	INC113100 - STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	1,335,073	1,335,073
514	INC114000 - STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	242,260	242,685
514	INC114000 - STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	3,596,394	2,763,049
517	INC117000 - NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	101,072,555	105,717,146
518	INC118100 - NUCLEAR POWER - NUCLEAR FUEL EXPENSE	133,477,169	189,576,565
518	INC118170 - NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	-	-
518	INC118175 - NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	-	-
518	INC118180 - NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	-	-
518	INC118165 - NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	-	-
518	INC118166 - NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	-	-
518	INC118210 - NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,775,916	11,753,702
518	INC118151 - NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	14,424,945	21,490,239
519	INC119000 - NUCLEAR POWER - COOLANTS AND WATER	9,342,799	8,984,826
520	INC120000 - NUCLEAR POWER - STEAM EXPENSES	69,140,996	64,486,955
520	INC120100 - NUCLEAR POWER - STEAM EXPENSES - ECRC -	-	-
523	INC123000 - NUCLEAR POWER - ELECTRIC EXPENSES	95,264	86,333
524	INC118160 - NUCLEAR POWER - MISC - ADDITIONAL SECURITY	39,882,613	35,346,332
524	INC124100 - NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	(10,831)	11,553
524	INC124502 - NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	-	-
524	INC124000 - NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	75,476,645	66,368,877
524	INC124500 - NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCR)	8,132,765	6,707,476
525	INC125000 - NUCLEAR POWER - RENTS	-	-
528	INC128000 - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	74,407,984	110,908,125
529	INC129000 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES	8,185,648	5,708,158
529	INC129100 - NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,887,065	1,300,000
530	INC130000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	38,755,281	30,268,151
531	INC131000 - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	17,931,001	11,593,463
532	INC132100 - NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	100,000	-
532	INC132000 - NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	6,412,223	3,111,861
546	INC146000 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING	12,273,712	15,097,340
546	INC146100 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	386,836	396,329
547	INC147110 - OTHER POWER - FUEL - OIL, GAS & COAL	2,488,860,314	2,324,417,979
547	INC147200 - OTHER POWER - FUEL - NON RECOV ANNUAL EMISSIONS FEE	2,123,625	2,177,974
548	INC148000 - OTHER POWER - GENERATION EXPENSES	17,420,080	19,969,276
549	INC149111 - OTHER POWER - WC H2O RECLAMATION	-	-
549	INC149600 - OTHER POWER - ADDITIONAL SECURITY	458,300	483,370
549	INC149100 - OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,828,767	1,707,720
549	INC149000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	26,803,639	29,988,636
550	INC150000 - OTHER POWER - RENTS - GAS TURBINES ENGINE SERVICING	-	-
551	INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,971,451	9,045,676
552	INC152000 - OTHER POWER - MAINTENANCE OF STRUCTURES	9,596,922	11,292,081
552	INC152100 - OTHER POWER - MAINT OF STRUCTURES - ECRC -	321,733	209,269
552	INC151100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	297,472	293,728
553	INC153060 - OTHER POWER - GAS TURBINE MAINTENANCE FUEL	-	-
553	INC153100 - OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	2,986,755	3,167,257
553	INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	52,406,962	70,892,244
554	INC154100 - OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	33,712	33,179
554	INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	4,168,867	4,837,952
555	INC155410 - OTHER POWER - UPS CAPACITY CHGS -	521,641,541	496,239,809
555	INC155250 - OTHER POWER - SJRRP - FPSC - BRTRS	-	-

MFR ACCT	COS_ID_DESC	2012	2013
555	INC155431 - OTHER POWER - SJRPP CAP - . 887SR	-	-
555	INC155210 - OTHER POWER - PURCHASED POWER - NON RECOVERABLE	440,548.136	467,170.233
555	INC155110 - OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	3,064.140	3,338.175
556	INC156000 - OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	2,851.188	2,961.018
557	INC157000 - OTHER POWER - OTHER EXPENSES	-	-
557	INC157949 - OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	(83,958,789)	97,305,662
557	INC157944 - OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	11,857,122	11,857,122
557	INC157900 - OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	13,681,146	39,942,774
557	INC157980 - OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	7,445,549	7,779,253
560	INC260010 - TRANS EXP - OPERATION SUPERV & ENGINEERING	4,702,980	4,866,101
561	INC261000 - TRANS EXP - LOAD DISPATCHING	1,619,484	1,675,447
562	INC262000 - TRANS EXP - STATION EXPENSES	-	-
562	INC262005 - TRANS EXP - STATION EXPENSES - FFLINE	1,162,570	1,197,464
563	INC263000 - TRANS EXP - OVERHEAD LINE EXPENSES	-	-
564	INC264000 - TRANS EXP - UNDERGROUND LINE EXPENSES	-	-
565	INC265120 - TRANS EXPENSE BY OTHERS FPL SALES -	3	3
565	INC265130 - TRANS EXP - INTERCHANGE RECOVERABLE	6,792,707	5,995,702
565	INC265200 - TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	-	-
565	INC265000 - TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	14,600,352	15,038,364
566	INC266000 - TRANS EXP - MISC TRANSMISSION EXPENSES	3,900,826	4,658,791
567	INC267000 - TRANS EXP - RENTS	-	-
568	INC268010 - TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	889,117	914,795
569	INC269000 - TRANS EXP - MAINTENANCE OF STRUCTURES	5,709,906	6,283,359
570	INC270020 - TRANS EXP - MAINT OF STATION EQUIP - ECRC -	1,160,360	920,105
570	INC270000 - TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	5,712,800	5,770,251
570	INC270005 - TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	-	-
571	INC271000 - TRANS EXP - MAINTENANCE OF OVERHEAD LINES	11,928,884	12,247,361
572	INC272000 - TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,217,533	1,254,069
573	INC273000 - TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	516,833	542,573
580	INC380000 - DIST EXP - OPERATION SUPERVISION AND ENGINEERING	14,558,437	12,548,291
581	INC381000 - DIST EXP - LOAD DISPATCHING	966,173	1,070,809
582	INC382000 - DIST EXP - SUBSTATION EXPENSES	3,058,942	3,152,833
583	INC383000 - DIST EXP - OVERHEAD LINE EXPENSES	19,025,902	20,282,993
584	INC384000 - DIST EXP - UNDERGROUND LINE EXPENSES	6,246,570	6,380,811
585	INC385000 - DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,211,097	3,291,161
586	INC386000 - DIST EXP - METER EXPENSES	14,762,376	14,947,671
587	INC387000 - DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,002,370	2,048,409
587	INC387010 - DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECRC	432,506	444,320
588	INC388000 - DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	27,901,621	26,954,772
589	INC389000 - DIST EXP - RENTS	8,749,000	8,821,216
590	INC390000 - DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	14,262,488	13,246,461
590	INC390010 - DIST EXP - MAINT-JMS-LOAD CONTROL RECOVERABLE -ECRC	1,903,389	1,877,769
591	INC391000 - DIST EXP - MAINTENANCE OF STRUCTURES	-	-
592	INC392010 - DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,553,162	5,574,606
592	INC392000 - DIST EXP - MAINTENANCE OF STATION EQUIPMENT	7,619,304	7,928,781
593	INC393000 - DIST EXP - MAINTENANCE OF OVERHEAD LINES	107,260,676	116,780,870
594	INC394000 - DIST EXP - MAINTENANCE OF UNDERGROUND LINES	34,394,502	34,463,070
595	INC395000 - DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	24,594	25,332
596	INC396000 - DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,072,131	6,151,740
597	INC397000 - DIST EXP - MAINTENANCE OF METERS	2,806,259	2,806,259
598	INC398000 - DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	5,652,844	5,761,235
901	INC401000 - CUST ACCT EXP - SUPERVISION	5,337,834	4,275,594
902	INC402000 - CUST ACCT EXP - METER READING EXPENSES	36,414,751	33,418,384
903	INC403000 - CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	91,772,598	94,157,958
904	INC404000 - CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	15,633,445	18,407,703
905	INC404151 - CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	-	-
905	INC405000 - CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	-	-
907	INC407000 - CUST SERV & INFO - SUPERVISION	3,185,941	3,382,156
907	INC407100 - CUST SERV & INFO - SUPERVISION - ECRC RECOVERABLE	8,344,259	9,158,232
908	INC408000 - CUST SERV & INFO - CUST ASSISTANCE EXP	3,195,950	3,151,402
908	INC408100 - CUST SERV & INFO - CUST ASSISTANCE EXP - ECRC RECOV	101,012,433	102,734,637
909	INC409000 - CUST SERV & INFO - INFO & INST ADV - GENERAL	762,887	821,179
909	INC409100 - CUST SERV & INFO - INFO & INST ADV - ECRC RECOV	7,186,267	8,507,569
910	INC410000 - CUST SERV & INFO - MISC CUST SERV & INFO EXP	2,548,169	5,496,432
910	INC410100 - CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECRC	4,200,156	4,185,952
911	INC411000 - SUPERVISION-SALES EXPENSES	-	-
912	INC510000 - DEMONSTRATING AND SELLING EXPENSES	-	-

MFR ACCT	COS_ID_DESC	2012	2013
916	INC516000 - MISCELLANEOUS AND SELLING EXPENSES	15,361,740	15,169,939
920	INC520010 - A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	194,883,178	202,048,227
920	INC520998 - A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	-	-
921	INC521151 - A&G EXP - ADMINISTRATION FEES - FREC	125,000	125,000
921	INC521000 - A&G EXP - OFFICE SUPPLIES AND EXPENSES	60,487,132	62,964,861
921	INC521005 - A&G EXP - OFFICE SUPPLIES AND EXPENSES - FPLNE NED	-	-
922	INC522151 - A&G EXP - EXPENSES TRANSFERRED - FREC	-	-
922	INC522998 - A&G EXP - PENSION & WELFARE CR - FPLNE	-	-
922	INC522000 - A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR	(75,571,694)	(80,944,295)
923	INC523151 - A&G EXP - SERVICING FEES - FREC	326,000	326,000
923	INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	36,727,516	41,412,437
923	INC523100 - A&G EXP - LEGAL EXPENSES - SEABROOK	-	-
923	INC523500 - OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	-	-
924	INC524000 - A&G EXP - PROPERTY INSURANCE	18,017,334	20,415,966
924	INC524121 - A&G EXP - STORM DEFICIENCY RECOVERY	-	-
924	INC524898 - A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	-	-
924	INC524100 - A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	2,227,966	2,288,623
925	INC525000 - A&G EXP - INJURIES AND DAMAGES	29,922,882	30,687,747
925	INC525101 - A&G EXP - INJURIES & DAMAGES - NUC	-	-
925	INC525100 - A&G EXP - INJURIES & DAMAGES - CPCC	357,631	370,071
925	INC525110 - A&G EXP - INJURIES & DAMAGES - ECRC	333,988	362,274
925	INC525120 - A&G EXP - INJURIES & DAMAGES - ECRC	18,725	19,041
925	INC525998 - A&G EXP - INJURIES AND DAMAGES - FPLNE	-	-
925	INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	93,049,032	107,783,316
926	INC526131 - A&G EXP - EMP PENSIONS & BENEFITS - NUC	-	-
926	INC526130 - A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	-	-
926	INC526110 - A&G EXP - EMP PENSIONS & BENEFITS - FUEL	290,340	359,695
926	INC526120 - A&G EXP - EMP PENSIONS & BENEFITS - ECRC	2,777,054	3,463,507
926	INC526211 - A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	-	-
926	INC526998 - A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	(1,485)	(1,586)
926	INC526650 - A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	-	-
928	INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,119,563	2,457,680
928	INC528020 - A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	496,278	539,580
928	INC528100 - A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	835,000	860,000
929	INC529100 - A&G EXP - DUPLICATE CHARGES CR - ECRC COSTS DEFERRED	48,503,025	0
930	INC530151 - MISC GENERAL EXPENSES - FREC	-	-
930	INC530000 - A&G EXP - MISC GENERAL EXPENSES	17,141,036	18,315,839
930	INC530300 - A&G EXP - MISC GENERAL EXPENSES - EPRI	-	-
931	INC531000 - A&G EXP - RENTS	8,452,186	9,261,282
931	INC531100 - A&G EXP - RENTS - ECRC	-	-
931	INC535100 - A&G EXP - MAINT GENERAL PLANT - ECRC	-	-
935	INC535000 - A&G EXP - MAINTENANCE OF GENERAL PLANT	10,854,190	10,924,837
500 - 935	TOTAL OPERATING EXPENSES	5,109,560,280	5,191,209,476

**Q.**

Depreciation Reserve Surplus. Refer to Schedule C-4. Explain the accounting for the amortization of the depreciation reserve surplus (i.e. the debit on page 9 is offset by credit on page 12 resulting in a zero impact on the net operating income) and provide a detailed explanation as to why the projected test year and the historic test year do not reflect an amortization of the depreciation reserve surplus on a jurisdictional basis.

**A.**

For both the 2013 Test Year and the 2011 Historical Year, the amounts associated with the amortization of the depreciation reserve surplus, (\$191 million) and (\$187 million), respectively, are embedded within each functions' depreciation expense line items. These depreciation expense line items are included in the calculation of FPL's retail jurisdictional net operating income. See Attachment No. 1 for the amount of depreciation reserve surplus amortization recorded to each function and where it appears on MFR B-6 and C-4 for both the 2013 Test Year and 2011 Historical Year.

The Company's FERC ledger is the basis for its system records. As such, reclasses are performed to move surplus out of FERC Account 407 and into FERC Account 403 for FPSC reporting purposes. The specific lines on MFR C-4 referenced in this request represent offsetting depreciation reserve surplus amounts, for the same amounts noted above, which are recorded to accounts used for FERC reporting purposes only. As such, these offsetting line items receive a retail jurisdictional factor of zero and are excluded in the calculation of FPL's retail jurisdictional net operating income.

**2011 DEPRECIATION RESERVE SURPLUS FLOWBACK  
REFLECTED ON MFR C-4**

MONTH	Page 9 of 13, Line 12	Page 9 of 13, Line 18	Page 9 of 13, Line 34	Page 10 of 13, Line 3	Page 10 of 13, Line 12	Page 10 of 13, Line 9	Page 11 of 13, Line 15	Page 11 of 13, Line 15	TOTAL COMPANY
	INTANGIBLE	STEAM	NUCLEAR	OTHER PROD	TRANSMISSION	DISTRIBUTION	GENERAL PLANT	GENERAL PLANT	
1	\$ (63,591,000)	\$ 2,981,810	\$ (399,048)	\$ 1,156,569	\$ 116,756	\$ 4,396,691	\$ 400,223	\$ (54,938,000)	
2	41,052,687	(18,931,549)	2,533,563	(7,343,071)	(741,282)	(27,914,642)	(2,541,019)	(13,885,313)	
3	(16,739,133)	(4,784,857)	640,346	(1,855,926)	(187,355)	(7,055,290)	(642,230)	(30,624,446)	
4	61,411,178	(10,553,136)	1,412,300	(4,093,296)	(413,218)	(15,560,640)	(1,416,457)	30,786,732	
5	(68,412,072)	10,609,060	(1,419,784)	4,114,987	415,407	15,643,100	1,423,963	(37,625,340)	
6	13,368,682	(12,965,633)	1,735,159	(5,029,043)	(507,681)	(19,117,877)	(1,740,265)	(24,256,658)	
7	39,195,263	(8,358,806)	1,118,639	(3,242,170)	(327,297)	(12,325,093)	(1,121,931)	14,938,605	
8	(52,871,982)	5,147,820	(688,920)	1,996,710	201,568	7,590,480	690,948	(37,933,377)	
9	107,741,917	(13,071,782)	1,749,365	(5,070,215)	(511,838)	(19,274,394)	(1,754,513)	69,808,540	
10	(92,272,291)	24,055,913	(3,219,344)	9,330,683	941,931	35,470,538	3,228,818	(22,463,751)	
11	22,463,751	(20,086,991)	2,688,193	(7,791,239)	(786,524)	(29,618,348)	(2,696,104)	(35,827,262)	
12	-	(15,487,412)	2,072,642	(6,007,171)	(606,424)	(22,836,249)	(2,078,742)	(44,943,362)	
<b>TOTAL</b>	<b>\$ (8,653,000)</b>	<b>\$ (61,445,563)</b>	<b>\$ 8,223,109</b>	<b>\$ (23,833,188)</b>	<b>\$ (2,405,957)</b>	<b>\$ (90,601,724)</b>	<b>\$ (8,247,309)</b>	<b>\$ (186,963,632)</b>	

**FORECASTED 2013 DEPRECIATION RESERVE SURPLUS FLOWBACK  
REFLECTED ON MFR C-4**

MONTH	Page 9 of 13, Line 12	Page 9 of 13, Line 17	Page 9 of 13, Line 29	Page 10 of 13, Line 1	Page 10 of 13, Line 10	Page 10 of 13, Line 27	Page 11 of 13, Line 14	Page 11 of 13, Line 14	TOTAL COMPANY
	INTANGIBLE	STEAM	NUCLEAR	OTHER PROD	TRANSMISSION	DISTRIBUTION	GENERAL PLANT	GENERAL PLANT	
1	\$ -	\$ (5,482,502)	\$ 733,710	\$ (2,126,524)	\$ (214,672)	\$ (8,083,971)	\$ (735,869)	\$ (15,909,828)	
2	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
3	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
4	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
5	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
6	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
7	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
8	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
9	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
10	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
11	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
12	-	(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ (65,790,024)</b>	<b>\$ 8,804,520</b>	<b>\$ (25,518,288)</b>	<b>\$ (2,576,064)</b>	<b>\$ (97,007,652)</b>	<b>\$ (8,830,428)</b>	<b>\$ (190,917,936)</b>	

2011 DEPRECIATION RESERVE SURPLUS FLOWBACK  
REFLECTED ON MFR B-6

MONTH	Page 4 of 13, Line 31	INTANGIBLE	Page 5 of 13, Line 8	STEAM	Page 5 of 13, Line 22	NUCLEAR	Page 5 of 13, Line 28	OTHER PROD	Page 6 of 13, Line 6	TRANSMISSION	Page 7 of 13, Line 9	DISTRIBUTION	Page 7 of 13, Line 16	GENERAL PLANT	Page 7 of 13, Line 16	TOTAL COMPANY
Dec-12	\$	(8,653,000)	\$	(303,919,453)	\$	40,672,795	\$	(117,882,703)	\$	(11,900,245)	\$	(448,130,419)	\$	(40,792,490)	\$	(890,605,515)
Jan-13		54,938,000		(306,901,263)		41,071,844		(119,039,272)		(12,017,001)		(452,527,110)		(41,192,713)		(835,667,515)
Feb-13		13,885,313		(287,969,714)		38,538,281		(111,696,201)		(11,275,719)		(424,612,468)		(38,651,694)		(821,782,202)
Mar-13		30,624,446		(283,184,857)		37,897,935		(109,840,275)		(11,088,363)		(417,557,177)		(38,009,464)		(791,157,756)
Apr-13		(30,786,732)		(272,631,721)		36,485,635		(105,746,980)		(10,675,145)		(401,996,637)		(36,593,007)		(821,944,488)
May-13		37,625,340		(283,240,781)		37,905,419		(109,861,967)		(11,090,553)		(417,639,637)		(38,016,970)		(784,319,148)
Jun-13		24,256,658		(270,275,148)		36,170,260		(104,832,924)		(10,582,872)		(398,521,760)		(36,276,705)		(760,062,490)
Jul-13		(14,938,605)		(261,916,341)		35,051,622		(101,590,754)		(10,255,575)		(386,196,668)		(35,154,774)		(775,001,095)
Aug-13		37,933,377		(267,064,161)		35,740,542		(103,587,463)		(10,457,142)		(393,787,148)		(35,845,722)		(737,067,718)
Sep-13		(69,808,540)		(253,992,379)		33,991,177		(98,517,248)		(9,945,305)		(374,512,754)		(34,091,209)		(806,876,258)
Oct-13		22,463,751		(278,048,292)		37,210,521		(107,847,931)		(10,887,236)		(409,983,292)		(37,320,027)		(784,412,507)
Nov-13		-		(257,961,301)		34,522,328		(100,056,693)		(10,100,712)		(380,364,945)		(34,623,923)		(748,585,245)
Dec-13		-		(242,473,889)		32,449,686		(94,049,515)		(9,494,288)		(357,528,695)		(32,545,181)		(703,641,883)
<b>13-MO AVG</b>	<b>\$</b>	<b>7,503,078</b>	<b>\$</b>	<b>(274,583,023)</b>	<b>\$</b>	<b>36,746,773</b>	<b>\$</b>	<b>(106,503,840)</b>	<b>\$</b>	<b>(10,751,550)</b>	<b>\$</b>	<b>(404,873,739)</b>	<b>\$</b>	<b>(36,854,914)</b>	<b>\$</b>	<b>(789,317,217)</b>

FORECASTED 2013 DEPRECIATION RESERVE SURPLUS FLOWBACK  
REFLECTED ON MFR B-6

MONTH	Page 4 of 13, Line 31	INTANGIBLE	Page 5 of 13, Line 8	STEAM	Page 5 of 13, Line 19	NUCLEAR	Page 5 of 13, Line 28	OTHER PROD	Page 6 of 13, Line 6	TRANSMISSION	Page 6 of 13, Line 24	DISTRIBUTION	Page 7 of 13, Line 16	GENERAL PLANT	Page 7 of 13, Line 16	TOTAL COMPANY
Dec-12	\$	-	\$	(65,787,219)	\$	8,804,142	\$	(25,517,205)	\$	(2,575,958)	\$	(97,003,512)	\$	(8,830,051)	\$	(190,909,803)
Jan-13		-		(60,304,717)		8,070,432		(23,390,681)		(2,361,285)		(88,919,541)		(8,094,182)		(174,999,974)
Feb-13		-		(54,822,215)		7,336,723		(21,264,156)		(2,146,613)		(80,835,571)		(7,358,313)		(159,090,145)
Mar-13		-		(49,339,713)		6,603,013		(19,137,632)		(1,931,941)		(72,751,600)		(6,622,444)		(143,180,317)
Apr-13		-		(43,857,211)		5,869,303		(17,011,108)		(1,717,268)		(64,667,630)		(5,886,575)		(127,270,489)
May-13		-		(38,374,709)		5,135,593		(14,884,583)		(1,502,596)		(56,583,659)		(5,150,706)		(111,360,660)
Jun-13		-		(32,892,207)		4,401,883		(12,758,059)		(1,287,923)		(48,499,689)		(4,414,837)		(95,450,832)
Jul-13		-		(27,409,705)		3,668,174		(10,631,534)		(1,073,251)		(40,415,718)		(3,678,968)		(79,541,002)
Aug-13		-		(21,927,203)		2,934,464		(8,505,010)		(858,579)		(32,331,748)		(2,943,099)		(63,631,175)
Sep-13		-		(16,444,701)		2,200,754		(6,378,485)		(643,906)		(24,247,777)		(2,207,230)		(47,721,345)
Oct-13		-		(10,962,199)		1,467,044		(4,251,961)		(429,234)		(16,163,807)		(1,471,361)		(31,811,518)
Nov-13		-		(5,479,697)		733,334		(2,125,436)		(214,561)		(8,079,836)		(735,492)		(15,901,688)
Dec-13		-		-		(375)		1,088		111		4,135		377		8,141
<b>13-MO AVG</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(32,892,207)</b>	<b>\$</b>	<b>4,401,883</b>	<b>\$</b>	<b>(12,758,059)</b>	<b>\$</b>	<b>(1,287,923)</b>	<b>\$</b>	<b>(48,499,689)</b>	<b>\$</b>	<b>(4,414,837)</b>	<b>\$</b>	<b>(95,450,831)</b>

**Q.**

Depreciation Reserve Surplus. Refer to Schedule C-4. Explain why in the 2011 test year there is an intangible depreciation reserve flowback on Line 12 of Page 9 but the 2013 projected year does not show an amount that would reduce expenses. As part of this response explain whether the amount on line 12 of Page 9 on the 2011 Schedule C-4 is the actual amortization required to achieve the 11% return on equity. If your answer is that it is not the amortization – actual or otherwise – required to achieve an 11% return on equity for 2011, then what is the basis for the amount of this amortization?

**A.**

For both the 2013 Test Year and the 2011 Historical Year, the amounts associated with the amortization of the depreciation reserve surplus, (\$191 million) and (\$187 million), respectively, are embedded within each functions' depreciation expense line items. These depreciation expense line items are included in the calculation of FPL's retail jurisdictional net operating income. See Attachment No. 1 included in FPL's response to OPC's Fourth Set of Interrogatories No. 91 for the amount of depreciation reserve surplus amortization recorded to each function and where it appears on MFR B-6 and C-4 for both the 2013 Test Year and 2011 Historical Year.

The intangible depreciation reserve amortization amount on page 9, line 12 for 2011 cited in this interrogatory is only a portion of the 2011 total company depreciation reserve surplus amortization total of (\$187 million) embedded in the functional depreciation expense amounts on pages 9 through 12 of Historic Year MFR C-4. The total company (\$187 million) 2011 annual depreciation reserve surplus credit – not the amount shown on page 9, line 12 – is amount of surplus credit that is required to achieve an 11% jurisdictional ROE in 2011.



**Q.**

Depreciation Reserve Surplus. Refer to the testimony of Robert Barrett at page 18, line 22. Provide a summary of revenue and expenses (i.e. with schedules comparable to Schedules A-1, C-1 and C-4 but specifically highlighting where the credit amortization is reflected) that would show how the Company determined that \$526 million was required in 2012 to achieve a 11% return on equity.

**A.**

For comparable schedules to schedules A-1, C-1, and C-4 for 2012, identifying surplus where feasible, refer to attachments and the following:

A-1: There is not an MFR A-1 for 2012. However, we have attached the 2012 Forecast Earnings Surveillance Report (Attachment No. 1), which provides similar information. Please refer to the footnote on this schedule for further guidance. Surplus is not specifically identified in this schedule.

C-1: MFR C-1 2012 Prior Year is attached (Attachment No. 2). Surplus is embedded in Depreciation & Amortization on page 1, line 16, column 10.

C-4: There is no requirement to file an MFR C-4 for the 2012 Prior Year. In order to respond to this interrogatory, however, FPL has prepared the attached 2012 MFR C-4 (Attachment No. 3). The amounts associated with the amortization of the depreciation reserve surplus on this schedule are embedded within each functions' depreciation expense line items and receive a jurisdictional factor other than zero. These line items are included in the calculation of FPL's net operating income on both a total company per book and retail jurisdictional basis for FPSC purposes. The specific line items regarding surplus amortization on this schedule are page 9 of 13, line 9, column 3 and page 12 of 13, line 13, column 3 which represent offsetting depreciation reserve surplus accounts that are used for FERC reporting purposes because FPL is not authorized to record the flowback to FERC Account 403. As such, these offsetting line items receive a retail jurisdictional factor of zero.

FLORIDA PUBLIC SERVICE COMMISSION  
 ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
 (\$000'S)

Company: Florida Power & Light Company and Subsidiaries  
 Year: 2012

I. AVERAGE RATE OF RETURN (JURISDICTIONAL)	(1)	(2)	(3)
	PER BOOKS	ADJUSTMENTS	FPSC ADJUSTED
NET OPERATING INCOME	\$1,552,210	(\$151,344)	\$1,400,866
AVERAGE RATE BASE	\$22,269,829	(\$1,869,172)	\$20,400,657
AVERAGE RATE OF RETURN	6.97%		6.87%

AVERAGE CAPITAL STRUCTURE  
 (FPSC ADJUSTED BASIS)

	LOW	MIDPOINT	HIGH
	5.89%	6.36%	6.82%

IV. FINANCIAL INTEGRITY INDICATORS

A. TIE WITH AFUDC	5.36	(SYSTEM PER BOOK BASIS)
B. TIE WITHOUT AFUDC	5.20	(SYSTEM PER BOOK BASIS)
C. AFUDC TO NET INCOME	5.24%	(SYSTEM PER BOOK BASIS)
D. INTERNALLY GENERATED FUNDS	73.51%	(SYSTEM PER BOOK BASIS)
E. LTD TO INVESTOR FUNDS	37.48%	(FPSC ADJUSTED BASIS)
F. STD TO INVESTOR FUNDS	2.92%	(FPSC ADJUSTED BASIS)
G. RETURN ON COMMON EQUITY	11.10%	(FPSC ADJUSTED BASIS)

NOTE: THE FORECAST RESULTS CONTAINED IN THIS ESR REFLECT THE COMPANY'S 2012 PLANNING ASSUMPTIONS. IN ACCORDANCE WITH THE 2010 STIPULATION AND SETTLEMENT AGREEMENT, THE COMPANY WILL VARY THE AMOUNT OF SURPLUS DEPRECIATION AMORTIZED TO MAINTAIN A RETURN ON EQUITY WITHIN A RANGE OF 9% TO 11%.

FLORIDA PUBLIC SERVICE COMMISSION  
 ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
 AVERAGE RATE OF RETURN  
 RATE BASE (\$'000's)

Company: Florida Power & Light Company and Subsidiaries  
 Year: 2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PLANT IN SERVICE	ACCUMULATED DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE	PROPERTY HELD FOR FUTURE USE	CONSTRUCTION WORK IN PROGRESS	NUCLEAR FUEL (NET)	NET UTILITY PLANT	WORKING CAPITAL	TOTAL RATE BASE
SYSTEM PER BOOKS	\$32,647,380	(\$13,188,758)	\$19,458,622	\$221,435	\$3,059,735	\$583,233	\$23,323,025	(\$572,399)	\$22,750,626
JURISDICTIONAL PER BOOKS	31,942,858	(12,411,346)	19,531,512	214,285	2,994,450	572,016	23,312,263	(1,042,434)	22,269,829
<b>FPSC ADJUSTMENTS:</b>									
FUEL TRANSPORTATION EQUIPMENT	(35,649)	35,578	(71)				(71)		(71)
CONSERVATION PLANT	(37,693)	18,705	(18,988)				(18,988)		(18,988)
ENVIRONMENTAL PLANT	(1,274,059)	102,497	(1,171,562)		(148,797)		(1,320,359)		(1,320,359)
NUCLEAR RECOVERY PLANT	(653,065)	4,045	(649,020)				(649,020)		(649,020)
ASSET RETIREMENT OBLIGATIONS - PLANT	(8,430)	(2,691,914)	(2,700,344)		(2,249,594)		(2,700,344)		(2,700,344)
CONSTRUCTION WORK IN PROGRESS			0				(2,249,594)		(2,249,594)
AVIATION ADJUSTMENT			0				0		0
ACCUM PROVISION FOR DECOMMISSIONING		2,867,254	2,867,254				2,867,254		2,867,254
CAPITAL LEASE	(57,488)	(2,783)	(60,271)				(60,271)		(60,271)
TEMPORARY CASH INVESTMENTS			0				0		0
ACCOUNTS RECEIVABLE/PAYABLE ASSOC. COS.			0				0	(20,750)	(20,750)
ACCUM PROV FOR PROPERTY INSURANCE			0				0	203,442	203,442
ASSET RETIREMENT OBLIGATIONS - WORKING CAPITAL			0				0	2,700,344	2,700,344
NET UNDER RECOVERED FUEL CAPACITY, ECCR, ECRC			0				0	(111,973)	(111,973)
STORM DEFICIENCY RECOVERY			0				0	(705,878)	(705,878)
NUCLEAR COST RECOVERY			0				0	175,014	175,014
SURPP ACCELERATED RECOVERY			0				0	55,172	55,172
RATE CASE EXPENSE			0				0	(4,306)	(4,306)
OTHER MISCELLANEOUS WORKING CAPITAL			0				0	(28,844)	(28,844)
TOTAL FPSC ADJUSTMENTS	(2,066,384)	333,382	(1,733,002)	0	(2,398,391)	0	(4,131,393)	2,262,221	(1,869,172)
FPSC ADJUSTED	\$29,876,474	(\$12,077,964)	\$17,798,510	\$214,285	\$596,059	\$572,016	\$19,180,870	\$1,219,787	\$20,400,657

FLORIDA PUBLIC SERVICE COMMISSION  
ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
AVERAGE RATE OF RETURN  
INCOME STATEMENT (\$000's)

Company: Florida Power & Light Company and Subsidiaries  
Year: 2012

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	OTHER O&M	DEPRECIATION AND AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES AND INVESTMENT TAX CREDIT	GAIN LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME
SYSTEM PER BOOKS	\$10,201,144	\$4,306,624	\$1,802,926	\$726,795	\$1,056,212	\$733,055	(\$3,655)	\$8,621,957	\$1,579,187
JURISDICTIONAL PER BOOKS	10,007,686	4,201,977	1,775,138	712,393	1,048,760	720,852	(3,644)	8,455,476	1,552,210
FPSC ADJUSTMENTS:									
CAPACITY COST RECOVERY	(711,044)	(427,322)	(49,395)	(149,719)	(686)	(32,373)		(659,495)	(51,549)
CONSERVATION COST RECOVERY	(184,243)		(174,693)	(7,589)	(133)	(705)		(183,120)	(1,123)
ENVIRONMENTAL COST RECOVERY	(183,243)		(29,168)	(28,269)	(132)	(48,702)	578	(105,693)	(77,550)
FUEL COST RECOVERY	(3,769,962)	(3,758,977)	(6,650)		(2,693)	(633)		(3,768,953)	(1,009)
STORM RECOVERY	(102,091)		(451)	(77,713)		(9,230)		(87,394)	(14,697)
FRANCHISE REVENUE & EXPENSE	(443,286)				(443,286)	0		(443,286)	0
GROSS RECEIPTS TAX	(232,522)				(232,483)	(15)		(232,498)	(24)
ECONOMY SALES					0	0		0	0
MISCELLANEOUS O&M EXPENSES			(1,061)		0	409		(652)	652
GAIN/LOSS ON SALE OF LAND					0	0		0	0
AVIATION EXPENSE ADJUSTMENT					0	64		(103)	103
EXECUTIVE COMPENSATION ADJUSTMENT						13,955		(22,221)	22,221
INTEREST TAX DEFICIENCIES						(630)		1,004	(1,004)
INTEREST SYNCHRONIZATION						27,363		27,363	(27,363)
TOTAL FPSC ADJUSTMENTS	(5,626,391)	(4,186,299)	(296,127)	(263,290)	(679,413)	(50,496)	578	(5,475,047)	(151,344)
FPSC ADJUSTED	\$4,381,295	\$15,678	\$1,479,011	\$449,103	\$369,347	\$670,356	(\$3,066)	\$2,980,429	\$1,400,866

FLORIDA PUBLIC SERVICE COMMISSION  
ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
CAPITAL STRUCTURE (\$000'S)  
FPSC ADJUSTED BASIS

Company: Florida Power & Light Company and Subsidiaries  
Year 2012

AVERAGE	SYSTEM PER BOOKS	RETAIL PER BOOKS	ADJUSTMENTS PRORATA	ADJUSTMENTS SPECIFIC	ADJUSTED RETAIL	RATIO	LOWPOINT COST RATE	WEIGHTED COST	MIDPOINT COST RATE	WEIGHTED COST	HIGHPOINT COST RATE	WEIGHTED COST
LONG TERM DEBT	\$6,924,634	\$6,781,082	(\$291,854)	(\$508,415)	\$5,980,813	29.32%	5.20%	1.53%	5.20%	1.53%	5.20%	1.53%
SHORT TERM DEBT	500,638	489,534	(22,776)	0	466,758	2.29%	1.62%	0.04%	1.62%	0.04%	1.62%	0.04%
PREFERRED STOCK	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER DEPOSITS	469,856	468,481	(21,797)	0	446,684	2.19%	5.99%	0.13%	5.99%	0.13%	5.99%	0.13%
COMMON EQUITY	10,200,895	9,874,649	(464,098)	0	9,510,551	46.62%	9.00%	4.20%	10.00%	4.66%	11.00%	5.13%
DEFERRED INCOME TAXES	4,478,138	4,383,125	(194,898)	(194,262)	3,983,965	19.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TAX CREDITS WEIGHTED COST	176,467	172,958	(93)	(170,979)	1,886	0.01%	7.53%	0.00%	8.15%	0.00%	8.76%	0.00%
<b>TOTAL</b>	<b>\$22,750,628</b>	<b>\$22,269,829</b>	<b>(\$995,516)</b>	<b>(\$873,656)</b>	<b>\$20,400,657</b>	<b>100.00%</b>		<b>5.89%</b>		<b>6.36%</b>		<b>6.82%</b>

FLORIDA PUBLIC SERVICE COMMISSION  
ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
FINANCIAL INTEGRITY INDICATORS

Company: Florida Power & Light Company and Subsidiaries  
Year 2012

<b>A. TIMES INTEREST EARNED WITH AFUDC</b>		
EARNINGS BEFORE INTEREST	\$1,642,536	\$1,220,011
AFUDC - DEBT	23,722	0
INCOME TAXES	725,979	(2,000)
TOTAL	\$2,392,237	(73,049)
INTEREST CHARGES (BEFORE DEBT AFUDC)	\$446,247	726,795
TIE WITH AFUDC	5.36	844,627
		<u>(22,472)</u>
		\$2,693,912
<b>B. TIMES INTEREST EARNED WITHOUT AFUDC</b>		
EARNINGS BEFORE INTEREST	\$1,642,536	
AFUDC - EQUITY	(49,327)	
INCOME TAXES	725,979	
TOTAL	\$2,319,188	
INTEREST CHARGES (BEFORE DEBT AFUDC)	\$446,247	
TIE WITHOUT AFUDC	5.20	
		\$3,684,563
		73.51%
<b>C. PERCENT OF AFUDC TO NET INCOME AVAILABLE TO COMMON</b>		
AFUDC - DEBT	\$23,722	\$5,960,813
X (1-INCOME TAX RATE)	61.43%	466,758
SUBTOTAL	\$14,571	0
AFUDC - OTHER	49,327	9,510,551
TOTAL	\$63,898	\$15,956,122
NET INCOME AVAILABLE TO COMMON	\$1,220,011	37.46%
PERCENT AFUDC TO AVAILABLE NET INCOME	5.24%	2.92%
<b>D. PERCENT INTERNALLY GENERATED FUNDS</b>		
NET INCOME		\$1,220,011
PREFERRED DIVIDENDS		0
COMMON DIVIDENDS		(2,000)
AFUDC (DEBT & OTHER)		(73,049)
DEPRECIATION & AMORTIZATION		726,795
DEFERRED INC TAXES & INVESTMENT CREDITS		844,627
OTHER SOURCES/USES OF FUNDS		(22,472)
TOTAL		\$2,693,912
CONSTRUCTION EXPENDITURES		
(EXCLUDING AFUDC DEBT & OTHER)		\$3,684,563
PERCENT INTERNALLY GENERATED FUNDS		73.51%
<b>E. &amp; F. LONG TERM AND SHORT TERM DEBT AS A PERCENT OF INVESTOR CAPITAL</b>		
RECONCILED AVERAGE RETAIL AMOUNTS:		
LONG TERM DEBT	\$5,960,813	
SHORT TERM DEBT	466,758	
PREFERRED STOCK	0	
COMMON EQUITY	9,510,551	
TOTAL	\$15,956,122	
% LONG TERM DEBT TO TOTAL	37.46%	
% SHORT TERM DEBT TO TOTAL	2.92%	
<b>G. AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY</b>		
		FPSC ADJUSTED
AVERAGE JURISDICTIONAL EARNED RATE OF RETURN		6.87%
LESS: RECONCILED AVERAGE RETAIL WEIGHTED COST RATES:		
LONG TERM DEBT	1.53%	
SHORT TERM DEBT	0.04%	
PREFERRED STOCK	0.00%	
CUSTOMER DEPOSITS	0.13%	
TAX CREDITS - WEIGHTED COST (MIDPOINT)	0.00%	
SUBTOTAL	1.69%	
TOTAL	5.17%	
DIVIDED BY COMMON EQUITY RATIO	46.62%	
JURISDICTIONAL RETURN ON COMMON EQUITY	11.10%	

FLORIDA PUBLIC SERVICE COMMISSION  
ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
FORECAST ASSUMPTIONS

Company: Florida Power & Light Company and Subsidiaries  
Year 2012

FORECASTED ASSUMPTIONS:

CUSTOMERS	FORECASTED YEAR	PRIOR YEAR
RESIDENTIAL	4,048,790	4,026,760
COMMERCIAL	517,894	508,005
INDUSTRIAL	8,813	9,691
OTHER	3,672	3,591
<b>TOTAL</b>	<b>4,579,169</b>	<b>4,547,047</b>

MWH SALES	FORECASTED YEAR (1)	PRIOR YEAR (2)
RESIDENTIAL	52,457,407	54,642,499
COMMERCIAL	45,566,765	45,052,291
INDUSTRIAL	3,091,843	3,086,118
OTHER	569,985	546,534
<b>TOTAL</b>	<b>101,686,000</b>	<b>103,327,442</b>

(1) Includes forecasted weather normal sales  
(2) 2011 actual sales

OTHER MAJOR FORECASTED ASSUMPTIONS:

- A. INFLATION FACTORS (ANNUAL RATE OF CHANGE):
- 1. CONSUMER PRICE INDEX (CPI) 1.9%
  - 2. GROSS DOMESTIC PRODUCT (GDP) DEFLATOR 1.4%
  - 3. PRODUCER PRICE INDEX (PPI) - ALL GOODS -0.4%
  - 4. PRODUCER PRICE INDEX (PPI) - INTERMEDIATE MATERIALS -0.7%
  - 5. PRODUCER PRICE INDEX (PPI) - FINISHED PRODUCT GOOL 0.6%
- B. CAPITAL OVERHEAD RATES
- 1. PENSION & WELFARE 11.6%
  - 2. PAYROLL TAXES & INSURANCE 7.6%
- C. OTHER CORPORATE ASSUMPTIONS
- INTEREST RATES -
    - 1) 30 DAY COMMERCIAL PAPER 0.2%
    - 2) LONG TERM DEBT 4.9%
  - DEPRECIATION RESERVE SURPLUS AMORTIZATION \$525,529
- D. WEST COUNTY 3 CAPACITY CLAUSE REVENUE REQUIREMENTS ARE REFLECTED AS BASE IN FPSC ADJUSTED RESULTS

I AM THE PERSON RESPONSIBLE FOR PREPARATION OF THIS DOCUMENT AND I AM AWARE THAT SECTION 837.06, FLORIDA STATUTES, PROVIDES:

WHOEVER KNOWINGLY MAKES A FALSE STATEMENT IN WRITING WITH THE INTENT TO MISLEAD A PUBLIC SERVANT IN THE PERFORMANCE OF HIS OFFICIAL DUTY SHALL BE GUILTY OF A MISDEMEANOR OF THE SECOND DEGREE, PUNISHABLE AS PROVIDED IN S. 775.082 OR S. 775.083

Robert E. Barrett, Jr.  
NAME

Vice President - Finance  
TITLE

SIGNATURE

4/4/2012  
DATE

FLORIDA PUBLIC SERVICE COMMISSION  
 ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT  
 INDIVIDUAL PROJECTS COMMENCING DURING 2011 WHICH EXCEED \$10 MILLION  
 (AMOUNTS IN 000'S)

Company: Florida Power & Light Company and Subsidiaries  
 Year 2012

Schedule of individual projects that commence during 2012 and exceed a gross cost of \$10 million:

Project	Estimated Total Cost	Estimated Commencement Date	Estimated In-Service Date
Manatee ESP Unit 1	\$51,342	Aug-12	Oct-13



Schedule C - 1 ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO. 120015-EI

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

TYPE OF DATA SHOWN:

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

LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY PER BOOKS	(3) NON-ELECTRIC UTILITY	(4) TOTAL ELECTRIC (2)-(3)	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL AMOUNT (4) X (5)	(7) JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(8) JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	(9) JURISDICTIONAL COMPANY ADJUSTMENTS	(10) JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1										
2	REVENUE FROM SALES	10,018,841	0	10,018,841	0.984315	9,861,994	(5,617,511)	4,244,183	0	4,244,183
3										
4	OTHER OPERATING REVENUES	182,303	0	182,303	0.800818	145,991	(8,878)	137,112	0	137,112
5										
6	TOTAL OPERATING REVENUES	10,201,144	0	10,201,144	0.981036	10,007,986	(5,626,391)	4,381,295	0	4,381,295
7										
8	OTHER O&M	1,802,926	0	1,802,926	0.984587	1,775,138	(296,127)	1,479,011	0	1,479,011
9										
10	FUEL & INTERCHANGE	3,402,875	0	3,402,875	0.979022	3,331,491	(3,315,814)	15,677	0	15,677
11										
12	PURCHASED POWER	962,190	0	962,190	0.979628	942,588	(942,588)	0	0	0
13										
14	DEFERRED COSTS	(58,441)	0	(58,441)	1.233762	(72,102)	72,102	0	0	0
15										
16	DEPRECIATION & AMORTIZATION	726,795	0	726,795	0.980184	712,393	(263,269)	449,104	0	449,104
17										
18	TAXES OTHER THAN INCOME TAXES	1,056,212	0	1,056,212	0.992944	1,048,760	(679,413)	369,347	0	369,347
19										
20	INCOME TAXES	733,055	0	733,055	0.983353	720,852	(50,496)	670,355	0	670,355
21										
22	(GAIN)LOSS ON DISPOSAL OF PLANT	(3,655)	0	(3,655)	0.966796	(3,644)	578	(3,066)	0	(3,066)
23										
24	TOTAL OPERATING EXPENSES	8,821,958	0	8,821,958	0.980691	8,455,476	(5,475,047)	2,980,429	0	2,980,429
25										
26	NET OPERATING INCOME	1,579,187	0	1,579,187	0.982917	1,552,209	(151,343)	1,400,866	0	1,400,866
27										
28										
29	TOTALS MAY NOT ADD DUE TO ROUNDING.									
30										

Supporting Schedules: C-2, C-3

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

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

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

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2			4,186,097	4,186,097	1.000000
3	440-446	RETAIL SALES - BASE REVENUES	3,740,621	3,740,621	1.000000
4	440-446	RETAIL SALES - FUEL REVENUES	443,286	443,286	1.000000
5	440-446	RETAIL SALES - FRANCHISE REVENUES	220,402	220,402	1.000000
6	440-446	RETAIL SALES - CONSERVATION REVENUES	173,080	173,080	1.000000
7	440-446	RETAIL SALES - ENVIRONMENTAL REVENUES	102,091	102,091	1.000000
8	440-446	RETAIL SALES - STORM RECOVERY REVENUES	0	0	0.000000
9	440-446	RETAIL SALES - OIL BACKUP REVENUES	709,499	709,499	1.000000
10	440-446	RETAIL SALES - CAPACITY REVENUES	232,522	232,522	1.000000
11	440-446	GROSS RECEIPTS TAX REVENUES	(34,875)	(34,875)	1.000000
12	440-446	RECOV CILC INCENTIVES & PENALTY	0	0	0.000000
13	440-446	NON RECOV CILC INCENTIVE	34,875	34,875	1.000000
14	440-446	CILC INCENTIVES OFFSET	57,850	0	0.000000
15	447	SALES FOR RESALE - BASE REVENUES	98,227	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	29,969	29,340	0.979022
17	447	INTERCHANGE SALES RECOVERABLE	0	0	0.000000
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	1,576	1,545	0.980139
19	447	CAPACITY SALES - INTERCHG -	0	0	0.000000
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	0	0	0.000000
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	9,995,221	9,838,484	0.984319
26		OTHER OPER REVENUES			
27			0	0	0.000000
28			0	0	0.000000
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	33,587	33,587	1.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	485	485	1.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	7,184	7,184	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	15,612	15,612	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	4,661	4,661	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	1,853	1,853	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS			
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY			
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,554	2,554	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(399)	(399)	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	10,887	10,885	0.999852
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORA	3,430	3,359	0.979383
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	29,209	29,209	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	0	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	0	0	0.000000
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM F	35,801	0	0.000000
12	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM	3,822	3,421	0.895275
13	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLT	0	0	0.000000
14	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING &	1,882	1,843	0.979654
15	456	OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	149	149	1.000000
16	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECRC	0	0	0.000000
17	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	0	0	0.000000
18	456	OTH ELECTRIC REVENUES - MISC	22,709	22,709	1.000000
19	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	23,210	0	0.000000
22	456	OTH ELECTRIC REVENUES - NET METERING	0	23,210	1.000000
23	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	410	0	0.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
26	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
29	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
31	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	(1,284)	(1,284)	1.000000
32	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	0	0	0.000000
33	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	10,163	10,163	1.000000
34	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	0	0	0.000000
35		OTHER OPER REVENUES	205,923	169,202	0.821675
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  PRIOR YEAR ENDED 12/31/2012  
 HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		TOTAL OPER REVENUES	10,201,144	10,007,686	0.981036
2		STEAM POWER GENERATION			
3		STEAM POWER - OPERATION SUPERVISION & ENGINEERING	4,090	4,007	0.979654
4	500	STEAM POWER - FUEL - OIL, GAS & COAL	750,101	734,365	0.979022
5	501	STEAM POWER - FUEL - NON RECV EXP	9,112	8,915	0.978402
6	502	STEAM POWER - STEAM EXPENSES	6,519	6,386	0.979654
7	505	STEAM POWER - ELECTRIC EXPENSES	2,570	2,518	0.979654
8	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	22,993	22,525	0.979654
9	506	STEAM POWER - MISC STEAM POWER EXPENSES-ECRC -	6,253	6,129	0.980140
10	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,402	1,374	0.980140
11	507	STEAM POWER - RENTS	3	3	0.979655
12	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
13	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	5,031	4,923	0.978402
14	511	STEAM POWER - MAINTENANCE OF STRUCTURES	6,120	5,996	0.979654
15	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	2,099	2,058	0.980140
16	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
17	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	29,878	29,233	0.978402
18	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	6,974	6,836	0.980139
19	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	10,961	10,724	0.978402
20	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	1,335	1,309	0.980139
21	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	3,596	3,519	0.978402
22	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	242	237	0.980140
23		STEAM POWER GENERATION	869,283	851,058	0.979035
24		NUCLEAR POWER GENERATION			
25		NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	101,073	99,256	0.982022
26	517	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	133,477	130,677	0.979022
27	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	14,425	14,122	0.979022
28	518	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	39,883	39,091	0.980140
29	524	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
30	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
31	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
32	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
33		NUCLEAR POWER GENERATION	284,378	283,075	0.995322
34		TOTAL OPERATING INCOME	10,201,144	10,007,686	0.981036

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	518	NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	0	0	0.000000
2	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,776	4,684	0.980767
3	519	NUCLEAR POWER - COOLANTS AND WATER	9,343	9,175	0.982022
4	520	NUCLEAR POWER - STEAM EXPENSES	69,141	67,898	0.982022
5	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
6	523	NUCLEAR POWER - ELECTRIC EXPENSES	95	94	0.982022
7	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	75,477	74,120	0.982022
8	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	(11)	(11)	0.980140
9	524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCR)	8,133	8,133	1.000000
10	524	NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	0	0	0.000000
11	525	NUCLEAR POWER - RENTS	0	0	0.000000
12	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	74,408	72,977	0.980767
13	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	8,186	8,038	0.982022
14	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,887	1,850	0.980140
15	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	38,755	38,010	0.980767
16	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	17,931	17,586	0.980767
17	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	6,412	6,289	0.980767
18	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	100	98	0.980140
19		NUCLEAR POWER GENERATION	603,490	592,086	0.981103
20					
21		OTHER POWER GENERATION			
22					
23	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	12,274	12,024	0.979654
24	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	387	379	0.980140
25	547	OTHER POWER - FUEL - OIL, GAS & COAL	2,488,860	2,436,649	0.979022
26	547	OTHER POWER - FUEL - NON RECOV ANNUAL EMISSIONS FEE	2,124	2,078	0.978402
27	548	OTHER POWER - GENERATION EXPENSES	17,420	17,066	0.979654
28	548	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	26,804	26,258	0.979654
29	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,829	1,792	0.980140
30	549	OTHER POWER - WC H2O RECLAMATION	0	0	0.000000
31	549	OTHER POWER - ADDITIONAL SECURITY	458	449	0.980139
32	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVICING	0	0	0.000000
33	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,971	7,799	0.978402
34	552	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	297	292	0.980139
35	552	OTHER POWER - MAINTENANCE OF STRUCTURES	9,599	9,404	0.979654
36	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	322	315	0.980139
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	52,407	51,275	0.978402
2	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
3	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	2,987	2,927	0.980139
4	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	4,169	4,079	0.978402
5	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	34	33	0.980140
6		OTHER POWER GENERATION	2,627,941	2,572,820	0.979025
7					
8		OTHER POWER SUPPLY			
9					
10	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	440,548	431,306	0.979022
11	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
12	555	OTHER POWER - SJRPP - FPSC - 88TSR	0	0	0.000000
13	555	OTHER POWER - UPS CAPACITY CHGS -	521,642	511,281	0.980139
14	555	OTHER POWER - SJRPP CAP - - 88TSR	0	0	0.000000
15	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	3,064	3,002	0.979654
16	557	OTHER POWER - OTHER EXPENSES	2,851	2,793	0.979654
17	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	11,857	11,857	1.000000
18	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	(83,959)	(83,959)	1.000000
19	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0	0.000000
20	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	13,661	0	0.000000
21		OTHER POWER SUPPLY	909,564	876,281	0.963301
22					
23		TRANSMISSION			
24					
25	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	7,446	6,666	0.895275
26	561	TRANS EXP - LOAD DISPATCHING	4,703	4,210	0.895275
27	562	TRANS EXP - STATION EXPENSES	1,619	1,450	0.895275
28	562	TRANS EXP - STATION EXPENSES - FPLNE	0	0	0.000000
29	563	TRANS EXP - OVERHEAD LINE EXPENSES	1,163	1,041	0.895275
30	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
31	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	14,600	13,071	0.895275
32	565	TRANS EXPENSE BY OTHERS FPL SALES -	3	3	0.980000
33	565	TRANS EXP - INTERCHANGE RECOVERABLE	6,793	6,650	0.979022
34	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
35	566	TRANS EXP - MISC TRANSMISSION EXPENSES	3,901	3,492	0.895275
36	567	TRANS EXP - RENTS	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19  
RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  PRIOR YEAR ENDED 12/31/2012  
AND SUBSIDIARIES \_\_\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	889	796	0.895275
2	569	TRANS EXP - MAINTENANCE OF STRUCTURES	5,710	5,112	0.895275
3	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	5,713	5,115	0.895275
4	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	0	0	0.000000
5	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	1,160	1,137	0.980139
6	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	11,929	10,680	0.895275
7	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,218	1,090	0.895275
8	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT TRANSMISSION	517	463	0.895275
9			67,360	60,973	0.905182
10					
11					
12		DISTRIBUTION			
13	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	14,558	14,558	1.000000
14	581	DIST EXP - LOAD DISPATCHING	966	966	1.000000
15	582	DIST EXP - SUBSTATION EXPENSES	3,059	3,059	1.000000
16	583	DIST EXP - OVERHEAD LINE EXPENSES	19,026	19,026	1.000000
17	584	DIST EXP - UNDERGROUND LINE EXPENSES	6,247	6,247	1.000000
18	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,211	3,211	1.000000
19	586	DIST EXP - METER EXPENSES	14,725	14,725	0.997449
20	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,002	2,002	1.000000
21	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	433	433	1.000000
22	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	27,902	27,902	1.000000
23	589	DIST EXP - RENTS	8,749	8,749	1.000000
24	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	14,262	14,262	1.000000
25	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	1,903	1,903	1.000000
26	591	DIST EXP - MAINTENANCE OF STRUCTURES	0	0	0.000000
27	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	7,619	7,619	1.000000
28	593	DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,553	3,483	0.980140
29	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	107,261	107,261	1.000000
30	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	34,395	34,395	1.000000
31	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	25	25	1.000000
32	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,072	6,072	1.000000
33	597	DIST EXP - MAINTENANCE OF METERS	2,806	2,799	0.997449
34	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT DISTRIBUTION	5,653	5,653	1.000000
35			284,464	284,349	0.999594
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		CUSTOMER ACCOUNTS EXPENSES			
2		CUST ACCT EXP - SUPERVISION	5,338	5,330	0.998466
3	901	CUST ACCT EXP - METER READING EXPENSES	36,415	36,194	0.993945
4	902	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	91,773	91,772	0.999999
5	903	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	15,633	15,633	1.000000
6	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	0	0	0.000000
7	904	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
8	905	CUSTOMER ACCOUNTS EXPENSES	149,159	148,930	0.998466
9					
10		CUSTOMER SERVICE & INFORMATION EXPENSES			
11		CUST SERV & INFO - SUPERVISION	3,186	3,186	0.999999
12		CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	8,344	8,344	1.000000
13	907	CUST SERV & INFO - CUST ASSISTANCE EXP	3,196	3,196	0.999999
14	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	101,012	101,012	1.000000
15	908	CUST SERV & INFO - INFO & INST ADV - GENERAL	763	763	0.999999
16	909	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	7,186	7,186	1.000000
17	909	CUST SERV & INFO - MISC CUST SERV & INFO EXP	2,548	2,548	0.999999
18	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	4,200	4,200	1.000000
19	910	CUSTOMER SERVICE & INFORMATION EXPENSES	130,436	130,436	1.000000
20					
21		SALES EXPENSES			
22		SUPERVISION-SALES EXPENSES	0	0	0.000000
23		DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
24		MISCELLANEOUS AND SELLING EXPENSES	15,361	15,361	0.999999
25	911	SALES EXPENSES	15,361	15,361	0.999999
26	912				
27	916	ADMINISTRATIVE & GENERAL			
28		A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	194,883	191,878	0.984580
29		A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	0	0	0.000000
30	920	A&G EXP - OFFICE SUPPLIES AND EXPENSES	60,497	59,564	0.984580
31	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	0	0	0.000000
32	921	A&G EXP - ADMINISTRATION FEES - FREC	125	125	1.000000
33	921				
34	921				
35	921				
36	921				
37	921				
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19



**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(75,572)	(74,406)	0.984580
2	922	A&G EXP - EXPENSES TRANSFERRED - FREC	0	0	0.000000
3	922	A&G EXP - PENSION & WELFARE CR - FPLINE	0	0	0.000000
4	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	36,728	36,161	0.984580
5	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
6	923	A&G EXP - SERVICING FEES - FREC	326	326	1.000000
7	923	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	0	0.000000
8	924	A&G EXP - PROPERTY INSURANCE	18,017	17,629	0.978442
9	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	2,228	2,188	0.982022
10	924	A&G EXP - STORM DEFICIENCY RECOVERY	0	0	0.000000
11	924	A&G EXP - PROPERTY INSURANCE - FPLINE	0	0	0.000000
12	925	A&G EXP - INJURIES AND DAMAGES	29,923	29,461	0.984580
13	925	A&G EXP - INJURIES & DAMAGES - CPRC	358	351	0.980140
14	925	A&G EXP - INJURIES & DAMAGES - NUC	0	0	0.000000
15	925	A&G EXP - INJURIES & DAMAGES - ECCR	334	334	1.000000
16	925	A&G EXP - INJURIES & DAMAGES - ECR	19	18	0.980139
17	925	A&G EXP - INJURIES AND DAMAGES - FPLINE	0	0	0.000000
18	926	A&G EXP - EMP PENSIONS & BENEFITS	93,049	91,614	0.984580
19	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	0	0	0.000000
20	926	A&G EXP - EMP PENSIONS & BENEFITS - ECR	290	285	0.980140
21	926	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(1)	(1)	0.980142
22	926	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	0	0.000000
23	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,777	2,777	1.000000
24	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
25	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLINE	0	0	0.000000
26	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,120	2,120	1.000000
27	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	496	0	0.000000
28	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	835	0	0.000000
29	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	48,503	48,503	1.000000
30	930	A&G EXP - MISC GENERAL EXPENSES	17,141	16,877	0.984580
31	930	MISC GENERAL EXPENSES - FREC	0	0	0.000000
32	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
33	931	A&G EXP - RENTS	8,452	8,322	0.984580
34	931	A&G EXP - RENTS - ECCR	0	0	0.000000
35	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	10,864	10,697	0.984580
36	935	A&G EXP - MAINTENANCE OF GENERAL PLANT - ECCR	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

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

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

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR ENDED 12/31/2013  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		ADMINISTRATIVE & GENERAL	452,392	444,822	0.983266
2		TOTAL O&M EXPENSES	6,109,550	5,977,115	0.978323
3		INTANGIBLE DEPRECIATION			
4		DEPR & AMORT EXP - INTANGIBLE	57,424	56,538	0.984580
5		DEPR & AMORT EXP - INTANGIBLE ARO	(1,578)	(1,554)	0.984580
6		DEPR & AMORT EXP - SURPLUS FLOWBACK OFFSET	525,529	0	0.000000
7		DEPR & AMORT EXP - INT ECCR	2,005	2,005	1.000000
8		DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
9		DEPR & AMORT EXP - INTANG DEPREC SURPLUS FLOWBACK	0	0	0.000000
10		DEPR & AMORT EXP - INT ECRC	0	0	0.000000
11		INTANGIBLE DEPRECIATION	583,379	56,989	0.097688
12		STEAM DEPRECIATION			
13		DEPR & AMORT EXP - STEAM	(113,902)	(111,584)	0.979654
14		DEPR & AMORT EXP - FOSSIL DECOMM	10,524	10,407	0.979654
15		DEPR & AMORT EXP - STEAM PLANT - ECRC -	15,032	14,733	0.980139
16		DEPR & AMORT EXP - COAL CARS	0	0	0.000000
17		DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
18		DEPR EXP - AMORT ELECT PLT - ACQUIADJ	1,660	1,660	1.000000
19		STEAM DEPRECIATION	(86,586)	(84,783)	0.979180
20		NUCLEAR DEPRECIATION			
21		DEPR & AMORT EXP - TURKEY POINT	42,054	41,298	0.982022
22		DEPR & AMORT EXP - ST LUCIE 1	25,259	24,805	0.982022
23		DEPR & AMORT EXP - ST LUCIE COMMON	36,856	36,193	0.982022
24		DEPR & AMORT EXP - ST LUCIE 2	31,326	30,763	0.982022
25		DEPR & AMORT EXP - NCRC AVOIDED AFUDC - OFFSET	0	0	0.000000
26		DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	245	241	0.980139
27		DEPR & AMORT EXP - NUCLEAR FLOWBACK	0	0	0.000000
28		NUCLEAR DEPRECIATION	135,741	133,300	0.982019
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  PRIOR YEAR ENDED 12/31/2012  
AND SUBSIDIARIES  HISTORICAL YEAR ENDED 12/31/2011

COMPANY: FLORIDA POWER & LIGHT COMPANY  
DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		OTHER PROD DEPRECIATION			
2			181,301	177,612	0.979654
3	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION			0.979654
4	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	7,477	7,324	0.979654
5	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	0	0	0.000000
6	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	20,768	20,356	0.980140
8		OTHER PROD DEPRECIATION	209,546	205,293	0.979702
9					
10		TRANSMISSION DEPRECIATION			
11			76,868	68,818	0.895275
12	403 & 404	DEPR & AMORT EXP - TRANSMISSION	164	160	0.980140
13	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	0	0	0.000000
14	403 & 404	DEPR & AMORT EXP - TRANS ECRC	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - FPLE NED	0	0	0.000000
16	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET	0	0	0.000000
17	403 & 404	DEPR & AMORT EXP - TRANSMISSION - GSU	8,084	7,926	0.980517
18	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL	1,891	1,891	1.000000
19	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE	110	0	0.000000
20		TRANSMISSION DEPRECIATION	87,116	78,795	0.904484
21					
22		DISTRIBUTION DEPRECIATION			
23			3,404	3,404	1.000000
24	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361			1.000000
25	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362	35,858	35,858	1.000000
26	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	42,332	42,332	1.000000
27	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	50,081	50,081	1.000000
28	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	21,878	21,878	1.000000
29	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	(211,225)	(211,225)	1.000000
30	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	74,955	74,955	1.000000
31	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	27,008	27,008	1.000000
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370	29,631	29,555	0.997449
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371	2,731	2,731	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	16,446	16,446	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	245	240	0.980139
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECRC	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	757	757	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	4,435	4,435	1.000000
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION FLOWBACK	0	0	0.000000
10		DISTRIBUTION DEPRECIATION	98,538	98,457	0.999184
11		GENERAL DEPRECIATION			
12					
13					
14	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	7,359	7,245	0.984580
15	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	12,575	12,382	0.984580
16	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	393	393	1.000000
17	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	56	55	0.980139
18	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES	0	0	0.000000
19		GENERAL DEPRECIATION	20,383	20,074	0.984865
20					
21		NUCLEAR DECOMMISSIONING			
22					
23	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
24	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
25		NUCLEAR DECOMMISSIONING	0	0	0.000000
26					
27		TOTAL DEPRECIATION & AMORTIZATION	1,048,117	508,126	0.484799
28					
29		AMORT OF PROP & REGULATORY ASSETS			
30					
31	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
32	405	ACCRETION EXPENSE - ARO REG DEBIT	61,435	60,488	0.984580
33	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(2,977)	(2,916)	0.979383
34	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(59,857)	(58,934)	0.984580
35	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
36	407	AMORT OF OKEALANTA SETTLEMENT - CPRC	0	0	0.000000
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19  
RECAP SCHEDULES: C-1, E-3-B

**SCHEDULE C - 4 JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

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

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	407	AMORT OF GLADES POWER PARK	6,818	6,679	0.979654
2	407	AMORT OF OKEALANTA SETTLEMENT - FUEL	0	0	0.000000
3	407	AMORT OF STORM SECURITIZATION	77,713	77,713	1.000000
4	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	0	0	0.000000
5	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
6	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
7	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
8	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
9	407	NUCLEAR RECOVERY AMORTIZATION	136,184	136,184	1.000000
10	407	AMORT NCR BASE RATE REV REQ	0	0	0.000000
11	407	AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS	1,948	1,909	0.980139
12	407	AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP	(10,101)	(9,901)	0.980140
13	407	AMORT OF REG ASSETS - DEPRG RESERVE SURPLUS	(525,529)	0	0.000000
14	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP	0	0	0.000000
15		AMORT OF PROP & REGULATORY ASSETS	(321,322)	204,267	-0.635709
16					
17		TAXES OTHER THAN INCOME TAX			
18					
19	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	96	94	0.979383
20	408	TAX OTH TH INC TAX - PAYROLL - CAPACITY	179	176	0.980139
21	408	TAX OTH TH INC TAX - PAYROLL - ECCR	0	0	0.000000
22	408	TAX OTH TH INC TAX - PAYROLL - ECRC	0	0	0.000000
23	408	TAX OTH TH INC TAX - PAYROLL - NUC	0	0	0.000000
24	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	324,980	318,280	0.979383
25	408	TAX OTH TH INC TAX - FRANCHISE TAX	431,884	431,884	1.000000
26	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	353	348	0.984580
27	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	1,202	1,183	0.984580
28	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	46,837	46,114	0.984580
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	232,483	232,483	1.000000
32	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	11,082	11,082	1.000000
33	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
34	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
35	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	3,297	3,297	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

**JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME**

FLORIDA PUBLIC SERVICE COMMISSION  
EXPLANATION: TYPE OF DATA SHOWN:  
PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET PROJECTED TEST YEAR ENDED 12/31/2013  
OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
X PRIOR YEAR ENDED 12/31/2012  
\_\_\_ HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI  
WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	319	319	1.00000000
2	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	133	133	1.00000000
3	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	2,693	2,693	1.00000000
4	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.00000000
5	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	511	511	1.00000000
6	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.00000000
7	408	TAX OTH TH INC TAX - DEF GROSS RECEPT TX - OTHER	0	0	0.00000000
8	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	132	132	1.00000000
9	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENCES	31	31	0.98458030
10	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.00000000
11	408	TAX OTH TH INC TAX - FPNE	0	0	0.00000000
12		TAXES OTHER THAN INCOME TAX	1,056,212	1,048,760	0.99294422
13		OPERATING INCOME TAXES			
14					
15					
16	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	(140,608)	(138,271)	0.98338346
17	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	29,036	28,553	0.98338346
18	410	INCOME TAXES - DEFERRED FEDERAL	770,636	757,806	0.98335137
19	410	INCOME TAXES - DEFERRED STATE	76,095	74,825	0.98330575
20	411	AMORTIZATION OF ITC	(2,104)	(2,061)	0.97938274
21		OPERATING INCOME TAXES	733,055	720,852	0.98335314
22					
23		GAIN LOSS ON DISPOSITION OF PROPERTY			
24					
25	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(3,066)	(3,066)	1.00000000
26	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.00000000
27	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(590)	(578)	0.98013950
28		GAIN LOSS ON DISPOSITION OF PROPERTY	(3,655)	(3,644)	0.99679634
29					
30		NET OPERATING INCOME	1,579,187	1,552,209	0.98291707
31					
32					
33					
34					
35					
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.  
SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

**Q.**

Amortization of reserve surplus. Please state, by month, the actual amount of depreciation reserve surplus that FPL amortized during calendar year 2010. With respect to the actual monthly amounts for calendar year 2010, are these monthly amounts the same as or different than the values shown as "Other Rate Case Adjustments" in the Income Statement (at Schedule 2, page 2) in FPL's monthly surveillance reports for calendar year 2010? In your answer, please identify and explain any differences.

**A.**

The total amount of depreciation reserve surplus amortized in 2010 is shown below:

	<b>TOTAL RESERVE SURPLUS AMORTIZATION</b>
Jan-10	\$ (18,637,500)
Feb-10	(18,637,500)
Mar-10	(18,637,500)
Apr-10	(18,637,500)
May-10	(18,622,137)
Jun-10	0
Jul-10	0
Aug-10	0
Sep-10	93,172,137
Oct-10	0
Nov-10	(12,500,000)
Dec-10	8,653,000
	<b>\$ (3,847,000)</b>

See FPL's response to OPC's Third Set of Interrogatories No. 84 for an explanation of the difference between the "Other Rate Case Adjustment" amount and the amounts reflected above.

**Q.**

Depreciation Reserve Surplus. Refer to the testimony of Kim Ousdahl at pages 21-22. Explain in detail why the use of \$191 million amortization, instead of some other amount, would be the most reasonable and balanced approach when the amortization for 2012 is not known and measurable given the Company cannot accurately predict the amount that will be amortized through the end of 2012.

**A.**

Because the actual recorded surplus amortization may be impacted by the effects of weather on FPL's revenue, neither the Commission nor the Company can predict the total amount of net Theoretical Reserve Imbalance (TRI) surplus amortized through the end of 2012, or what will be remaining to be amortized in 2013 of the original \$894 million at the time a final order is issued in this proceeding. Therefore, FPL believes the best approach is to fix the amount of net TRI surplus amortization for 2013, for both ratemaking and accounting purposes, based on the Company's current forecast, which assumes normal weather. It would likewise record this fixed amount of net TRI surplus amortization to the cost of removal component of depreciation reserve in 2013 to ensure that the amount of net TRI surplus amortization on the financial statements is equal to the amount of net TRI surplus amortization reflected in rates.

The \$191 million is the estimated amount of remaining surplus of \$894 million for the 12 months of 2013, based on the forecast prepared for this rate filing. FPL will amortize in its books and records the \$191 million throughout 2013, and that amortization, if approved by the Commission, will be consistent with the credit reflected in its rates set in this proceeding.



**AFFIDAVIT**

*Kim Ousdahl*

Kim Ousdahl

State of Florida )

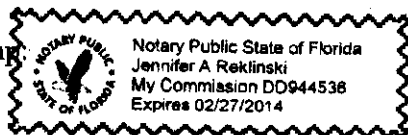
County of Palm Beach )

I hereby certify that on this 26<sup>th</sup> 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. 88-89, 91-92, and 94-95 from OPC's 4<sup>th</sup> 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 26<sup>th</sup> day of April, 2012.

*Jennifer A. Reklinski*  
Notary Public, State of Florida

Notary Stamp:




**AFFIDAVIT**

  
**Robert E. Barrett, Jr.**

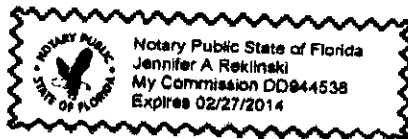
State of Florida            )  
County of **Palm Beach**)

I hereby certify that on this 25<sup>th</sup> 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). **93, 96, 90** from **OPC's 4th** 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 25<sup>th</sup> day of April, 2012.

  
Notary Public, State of Florida

Notary Stamp:



**71**

**FPL's Responses to  
OPC's Fifth Set of Interrogatories  
(Nos. 97-101)**

**Q.**

Please state whether FPL or its parent or affiliate has made a Notification of Intent pursuant to s.220.153(3)(a), Florida Statutes, and whether FPL or its parent or affiliate intends to submit an application pursuant to s.220.153(3)(a), Florida Statutes, to apportion its adjusted federal income using the single sales factor under s.220.153, Florida Statutes.

**A.**

Consistent with FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, FPL responds as follows:

FPL does not intend to submit an application.

FPL calculates the state income tax on a separate-return basis, which has been the Commission's long-standing practice. Under the separate-return basis, FPL is treated for ratemaking purposes as paying the amount of tax due under a separate tax return rather than being included in a consolidated tax return. This practice ensures that any benefits or burdens that result from FPL's operations accrue to its ratepayers and insulates those ratepayers from the benefits and risks associated with non-regulated operations.

The operations of FPL, with the exception of the Scherer generation plant in Georgia, are totally within the state of Florida. Accordingly, the adoption of the single sales factor approach pursuant to Section 220.153 of the Florida Statutes would not materially change the determination of the apportionment factor for FPL, which is nearly 100% based on its business within Florida.

**Q.**

Please state whether, and if so, how FPL has adjusted its test year current state income tax expense as the result of expected or potential qualification for 2013 by FPL or its parent or affiliate as a taxpayer eligible to apportion its adjusted federal income tax under s.220.153, Florida Statutes.

**A.**

See FPL's response to OPC's Fifth Set of Interrogatories No. 97.

**Q.**

Please identify the dollar amount of capital expenditures by specific project and operating entity that FPL or its parent or affiliate expects to make for purposes of qualifying as a taxpayer who is eligible to apportion its adjusted federal income taxes under s.220.153(2), Florida Statutes.

**A.**

See FPL's response to OPC's Fifth Set of Interrogatories No. 97.

**Q.**

If it is FPL's position that state income tax in the test year should be calculated pursuant to the three factor formula without regard to the availability of s.220.153(2), Florida Statutes, please explain why you believe the Commission should not require FPL to reflect state income tax expense in a manner that reflects the availability of s.220.153(2), Florida Statutes, to FPL or its parent or affiliate?

**A.**

See FPL's response to OPC's Fifth Set of Interrogatories No. 97.

**Q.**

Please state the reduction in annual state income tax expense that FPL or its parent or affiliate expects to realize if it is approved as a taxpayer eligible to apportion its adjusted federal income tax under s.220.153, Florida Statutes, using the single sales factor formula instead of the three factor formula.

**A.**

See FPL's response to OPC's Fifth Set of Interrogatories No. 97.



**FPL's Responses to  
OPC's Sixth Set of Interrogatories  
(Nos. 102-112, 115-118, 124,  
124 Supplemental, 125-128,  
Amended 131, 132-135)**

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

In narrative form, please describe in detail FPL's plan to upgrade the "hot gas path" of certain combustion turbines ("CTs"). In your answer, please identify (by location, manufacturer, model, MW rating, and vintage) the specific CTs that are the subjects of the planned program of upgrades, identify the specific components that comprise the "hot gas path," and clarify whether the upgrades are based on an ongoing, previously existing program and schedule of replacing worn or deteriorated parts or instead involve a decision to replace parts that have not reached the ends of their service lives. Address whether the longer lasting components to be installed are newly available to the industry or could have been installed at the time of original construction, and if they could have been installed at the time of original construction why they were not installed at that time. Identify when and how the decision to upgrade the "hot gas paths" was made, the specific cost/benefit considerations on which the decision was based, the manner in which such cost/benefit considerations were applied and analyzed (whether by individual combustion turbine, plant site, vintage of unit, achieved hours of operation, manufacturer's recommendations, etc.), the time frame during which the program was developed, and the extent (broken down by the amount of expenditures and the specific CTs that have been upgraded in each calendar year) to which FPL has carried out the described program and the agenda and schedule for remaining upgrades. State whether the program of replacing "hot gas path" components is specific to FPL or is more broadly being undertaken in the electric industry. In your answer, please clarify whether the upgrades of "hot gas path" components "from 2010 through 2013" are the continuation of an existing and ongoing program that began prior to 2011 and will extend beyond 2013, or whether the upgrades began after calendar year 2010.

**A.**

FPL plans to upgrade the hot gas path components on 26 GE (General Electric) 7FA CTs. These upgrades are scheduled in conjunction with the next planned maintenance interval for each specific CT. The upgrade program began in 2011, and is scheduled to continue across the fleet through 2015 in accordance with planned maintenance intervals. Upgrades will include combined cycle generating unit CTs reflected in the table below, each nominally rated at approximately 160 MW.

<b>FPL CT Upgrade Project Summary Table</b>			
<b>Site</b>	<b>Unit #</b>	<b># CTs</b>	<b>CODs</b>
Ft Myers	2	3	2000
		3	2001
Sanford	4	4	2003
		4	2002
Martin	8	2	2001
		2	2005
Manatee	3	4	2005
Turkey Point	5	4	2007
<b>Total</b>	<b>6</b>	<b>26</b>	

To clarify the nature of the upgrade, this is a new offer from the OEM (original equipment manufacturer) offering incremental power and improved heat rate for the GE 7FA fleet. The program to replace hot gas path components is being marketed to the electric power industry and not unique to FPL. The upgrade is not in response to a fleet reliability or durability concern with existing components involved in the upgrade. The existing components are to be run to the next planned service interval, and then replaced with upgraded components that improve power and heat rate. These upgraded components being offered by the OEM to the industry are of new design that was not available at the time of original construction. There are eleven (11) new components introduced as part of the upgrade program: combustion liner, combustion flowsleeve, turbine buckets stage 1, turbine bucket stage 2, turbine bucket stage 3, turbine nozzles stages 1, turbine nozzle stage 2, turbine nozzle stage 3, turbine shrouds stages 1, turbine shroud stage 2, and turbine shroud stage 3.

The annual expenditures and CT upgrades over the 2010 to 2013 timeframe are reflected in the table below.

<b>CT Upgrades (2010 - 2013)</b>		
<b>Year</b>	<b>Base Capital Forecast Summary</b>	<b>CT Unit Upgrades</b>
2010	0	0
2011	\$114,542	PMG-8A
		PMG-8C
		PMG-8D
2012	\$45,767	PSN-5A
		PSN-5D
		PSN-4B
		PSN-4A
		PMG-8B
2013	\$95,561	PSN-5C
		PSN-4D
		PSN-4C
		PTF-5B
		PTF-5D
		PSN-5B
<b>Total</b>	<b>\$255,870</b>	

The decision to make the upgrade was made in August 2011, after evaluating the related costs and benefits of the upgrade components versus the components currently used in FPL's 26 GE 7FA CTs. The cost/benefit analysis used projections for the 25 year period from 2011-2035. It included a 5 year period to fully convert to the new technology, followed by 20 years of operating projections. This projection period was chosen to coincide with the approximate remaining average service life of the CTs to be converted. The costs considered were the additional customer revenue requirements to purchase and install the new components versus the same costs to continue utilizing the existing technology during the projection period. The primary benefits to customers considered, as compared to the components currently in use in FPL's fleet, included revenue requirement reductions due to: the value of extended service lives and repair intervals of the new components; the value of the sale of existing components to GE which was enabled by the upgrade; the value of fuel and emission cost savings provided by heat rate efficiencies of the new components; and the value of deferred generation additions as a result of improved power output from the new technology. Additional considerations included: potential transmission system impacts; fleet operation and maintenance changes; new component durability; and GE contractual warranties. The cost/benefit analysis was applied and analyzed on a GE 7FA CT fleet-wide basis with unit conversions and future overhauls aligned with FPL's long-range maintenance outage schedule for the entire projection period.

The upgrades "from 2010 to 2013" statement represents a continuation of the hot gas path upgrades that began in 2011 and will extend beyond 2013.

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Identify the specific milestones and timing of each milestone associated with planning and implementing both the "hot gas path" upgrades and the overhaul of CT sites referenced at pages 23 and 24 of witness Barrett's direct testimony. Further, identify the approval process, timing of each decision and the specific items submitted to each decision maker(s) in the approval process.

**A.**

The milestones for implementing "hot gas path" upgrades and the overhaul of CT sites is as follows:

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Sixth Set of Interrogatories  
Interrogatory No. 103  
Page 2 of 2**

CT Upgrades (2010 - 2013)		
Year	Base Capital Forecast Summary	CT Unit Upgrades
2010	0	0
2011	\$114,542	MR-8A
		MR-8C
		MR-8D
		SN-5A
2012	\$45,767	SN-5D
		SN-4B
		SN-4A
		MR-8B
		SN-5C
2013	\$95,561	SN-4D
		SN-4C
		TP-5B
		TP-5D
		SN-5B
<b>Total</b>	<b>\$266,870</b>	

CT Site Outages (2010) *		
Year	Base Capital Forecast Summary	CT Unit Outages
2010	\$ 168,449,276	FL4A
		FL4B
		FL4ST
		FL5A
		FL5B
		FL5ST
		FM2D
		FM2E
		FM2F
		MR3A
		MR3B
		MR4A
		MR4B
		MR8
		MR8A
		MR8B
		MR8C
		MR8D
		MT3
		MT3A
		MT3B
		MT3C
		MT3D
		PN1
		PN1ST
		PN2
		PWC1
		PWC1A
		PWC1B
		PWC1C
		PWC1D
		PWC2A
		PWC2B
		PWC2C
		PWC2ST
		SN4A
		SN4B
		SN4C
		SN4D
		SN4ST
SN5A		
SN5B		
SN5D		
TP5		
TP5A		
TP5B		
TP5C		
TP5D		
TP5ST		

CT Site Outages (2011) *		
Year	Base Capital Forecast Summary	CT Unit Outages
2011	\$ 321,269,164	FL4A
		FL4B
		FL4ST
		FM2A
		FM2B
		FM2C
		FM2D
		FM2E
		FM2F
		FM2ST2
		FM3A
		FM3B
		MR3
		MR3A
		MR3B
		MR4A
		MR4B
		MR8B
		MR4ST
		MR8A
		MR8B
		MR8C
		MR8D
		MR8ST
		MT3A
		MT3B
		MT3D
		PN1
		PN2GT1
		PN2GT2
		PN2ST
		PWC1A
		PWC1B
		PWC1C
		PWC1ST
		PWC2A
		PWC2B
		PWC2C
		SN4A
		SN4B
SN4C		
SN4D		
SN4ST		
SN5A		
SN5B		
SN5C		
SN5D		
TP5		
TP5A		
TP5B		
TP5C		
TP5D		

CT Site Outages (2012) *		
Year	Base Capital Forecast Summary	CT Unit Outages
2012	\$ 241,462	FL4A
		FL4B
		FL4ST
		FL5A
		FL5B
		FL5ST
		FM2A
		FM2B
		FM2C
		FM2D
		FM2E
		FM2F
		FM3A
		FM3B
		MR3B
		MR4A
		MR4B
		MR8B
		MT3C
		MT3D
		PN1
		PN1GT1
		PN1GT2
		PN2
		PN2GT1
		PN2GT2
		PWC2A
		PWC2B
		PWC2C
		PWC3A
PWC3B		
PWC3C		
SN4A		
SN4B		
SN4C		
SN4D		
SN5A		
SN5B		
SN5C		
SN5D		
SN5ST		
TP5A		
TP5B		
TP5C		
TP5D		

CT Site Outages (2013) *		
Year	Base Capital Forecast Summary	CT Unit Outages
2013	\$ 213,488	FL4A
		FL4B
		FL4ST
		FL5A
		FL5B
		FL5ST
		FM2A
		FM2B
		FM2C
		FM2D
		FM2E
		FM2F
		FM2ST2
		FM3A
		FM3B
		MR3B
		MR4A
		MR4B
		MR8A
		MR8B
		MR8C
		MR8D
		MT3A
		MT3B
		PN1
		PN1GT2
		PN2
		PN2GT1
		PWC1A
		PWC1B
PWC1C		
PWC2A		
PWC2B		
PWC2C		
PWC3A		
PWC3B		
PWC3C		
PWC3ST		
SN4A		
SN4B		
SN4C		
SN4D		
SN5A		
SN5B		
SN5C		
SN5D		
TP5A		
TP5B		
TP5C		
TP5D		
TP5A		
TP5C		
TP5D		
TP5ST		

\* CT site outages include work on the Combustion Turbines (CT)'s, Heat Recovery Steam Generator (HRSG)'s and Balance of Plant (BOP)

The approval process for both the "hot gas path" upgrades and the overhaul of CT sites follows the standard budgetary review process utilized for all projects, where five year expenses are reviewed and approved by management.

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Are the upgrades to "hot gas path" components related in any way, in whole or in part, to manufacturing defects, unanticipated deterioration found in, and/or operational problems encountered with the combustion turbines? If so, please identify and describe the specific defects, deteriorations, and/or problems that contributed to the decision to undertake the upgrades, and clarify whether the upgrades are necessary for continued operation or are in the nature of discretionary improvements. Also, if you answer that defects, deteriorations, or operational problems are contributing factors: Is the manufacturer of the CTs involved in the program, whether in terms of advisories, recommendations, consultations, warranty claims, discounts, cost sharing, or other arrangements? Please explain your answer in detail. In your answer, please identify and describe the status of any litigation between or among FPL, manufacturers, and/or contractors regarding the CTs that are the subject of the program.

**A.**

The "hot gas path" upgrades are not related to, nor undertaken with the objective of remedying any manufacturing defects, unanticipated deterioration, or operational problems encountered with the combustion turbines.

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

State whether the "more than \$250 million" amount (witness Barrett, at page 24, line3) invested "from 2010 through 2013" represents the total amount associated with the "hot gas path" upgrades, or whether instead it is the portion of a larger amount that has been allocated between categories of expense and capitalized items. By calendar year, beginning with the initiation of the program of "hot gas path" upgrades, state the monthly amount related to hot gas path upgrades that has been treated as O&M expense and the amount that has been capitalized and added to rate base. Include the corresponding monthly projections through 2012 and the end of the 2013 test year. In your answer, explain and support in detail the basis for the division between O&M and capitalization. Is this basis the same as or different from the basis that FPL applies to other installations, upgrades and overhauls of plant? Explain and support any difference.

**A.**

The "more than \$250 million" amount (witness Barrett, at page 24, line 3) invested "from 2010 through 2013" does represent the total amount associated with the "hot gas path" upgrades for that period. The entire amount is capital and has been added to the rate base; there is no O&M. Combustion turbines are defined as units of property in the Property Retirement Unit Catalogue (PRUC) and this is the basis of capitalization. The amount of capital projected through 2013 for the "hot gas path" upgrades is presented in the table below:

Power Generation Division - Hot Gas Path (.04) Upgrade Capital Cash Flows in '000s 2011 Forecast and 2012/2013 Budgets			
Month	2011	2012	2013
January	-	-	19,296
February	-	-	3,859
March	-	805	3,859
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	30,875
August	-	14,988	3,859
September	57,811	14,988	15,437
October	52,483	14,988	18,375
November	3,366	-	-
December	882	-	-
<b>Totals</b>	<b>114,542</b>	<b>45,768</b>	<b>95,561</b>



**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Identify and describe the specific economic analysis that was performed for and that justifies the upgrading of each combustion turbine (or group of turbines, if the analysis was not performed at the level of individual CTs) that is the subject of the program to upgrade "hot gas path" components as referenced by witness Barrett at page 23. Identify the specific criterion or criteria that FPL applied to each CT to determine whether a CT qualified or qualifies for the upgrade program, and describe the "base case" and "change case" that was reviewed for each when determining the expenditure was or will be justified from the standpoint of a comparison of costs with benefits to be derived. For each combustion turbine that is included in the program to upgrade "hot gas path" components, summarize the results of the specific cost/benefit analysis that supports the investment. In your answer, with respect to each analysis that was performed to support the upgrade(s), quantify the benefits to be derived and the payback period required before customers served by the combustion turbine will realize a net financial benefit, in the form of lower overall costs, from the expenditure to upgrade the CT.

**A.**

The general overview of the economic analysis FPL performed is provided in the answer to OPC's Sixth Set of Interrogatories, Question 102. Of the 32 GE 7FA CTs in FPL's fleet, 26 were selected to be upgraded. Of the 6 units excluded, 4 are of a vintage that is incompatible with the upgrade components and 2 other units are peaking units less likely to operate with enough frequency to take full advantage of the new components' longer lives and fuel efficiencies. As also described in the answer to Interrogatory No. 102, the "base case" assumed that FPL would continue to utilize its current hot gas path components for the period from 2011-2035. The "change case" assumed that 26 units would be upgraded to the new technology.

The projected incremental costs and benefits of the upgrade during the 25 year projection period were then compared to the "base case" estimates over that same period. The result of that comparison was that the projected present value of revenue requirement reductions (i.e. customer benefits) from the upgrade exceeded its incremental revenue requirements by more than \$200 million. The costs and benefits measured in the analysis are described in detail in the answer to Interrogatory No. 102 and the quantified values of each are provided below:

	<u><b>CPVRR</b></u>
7FA.04 Parts Capital Expenditures (excluding life/interval extensions)	\$508.5
Life/Interval Extensions:	
- Extension of Hot Gas Path parts life from 72k to 96k hours	(\$87.8)
- Extension of Hot Gas Path repair interval from 24k to 32k hours	<u>(\$94.9)</u>
CPVRR of Net Incremental Parts Capital Expenditures – Subtotal	\$325.8
Sale of Parts to GE	(\$165.8)
Turbine Wheel Price	
Concessions	(\$26.4)
Net System Benefits (fuel, emission and deferred generation savings)	<u>(\$355.7)</u>
<b>Upgrade CPVRR (favorable) - TOTAL</b>	<u><b>(\$222.1)</b></u>

The payback period required before customers will see a net financial benefit from the upgrade is in the 9th year after the initiation of the upgrade. This is equivalent to 4 years after the upgrade period is completed.

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Please identify with specificity the nature and purpose of, and justification for each component of the "other overhaul-related expenditures of more than \$750 million from 2010 to 2013" (witness Barrett, at page 24, lines 3-4) that FPL intends to spend on CT sites. Provide the amount that has been or will be expended to overhaul FPL's combustion turbines by month during the period 2009-2011, inclusive, 2012 to date, and the amount budgeted for 2012 and 2013. In your answer, please clarify whether the expenditures of \$750 million to which the witnesses refer represent a continuation of a program of normal overhauls that existed prior to 2010, or whether instead the witness is describing a new or modified program of CT overhaul activity. If the latter, please describe the nature of the departure from prior programs and explain the specific reasons for the changes. Does the amount of \$750 million relate to routine maintenance of existing units, or does it involve upgrades other than the replacement of "hot gas path" components? If the latter, please identify the precise nature of upgrades, the economic and/or cost/benefit analyses that were performed to support the activities, and the results (in terms of lower costs, payback period, etc.) that warrant the activities.

**A.**

The purpose and justification for each component of the "other overhaul-related expenditures of more than \$750 million from 2010 to 2013" that FPL intends to spend on CT sites is to maintain operational performance for the expanded CT fleet sites. The CT fleet includes 2,400 MW of new combined cycle capacity added at West County Units 2 & 3 during 2010 and 2011; FPL also added approximately 8,000 MW of new combined cycle capacity during the eight prior years. These expenditures are a continuation of the program for normal overhauls for the expanded fleet and represents routine CT fleet site maintenance. The table below summarizes the requested information for 2009-2013.

<b>Power Generation Division - Base Combined Cycle Maintenance Non Hot Gas Path Upgrade Capital Cash Flows</b>						
	<b>Actuals By Month Thru April 2012</b>				<b>Projected - Annual Only</b>	
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2012</b>	<b>2013</b>
January	8,535,084	16,859,130	50,917,886	4,538,328		
February	9,131,452	13,273,479	24,632,990	13,911,869		
March	5,052,595	12,990,905	17,277,304	42,127,679		
April	9,746,562	16,619,383	14,171,672	32,838,029		
May	9,010,989	14,574,090	21,044,713			
June	3,694,431	13,985,738	29,829,393			
July	15,543,880	11,921,135	14,975,750			
August	6,841,881	11,876,721	15,118,713			
September	13,161,371	8,837,203	54,872,773			
October	20,895,004	13,422,491	15,014,378			
November	16,343,149	13,584,821	20,633,400			
December	19,214,308	10,504,179	42,780,193			
<b>Totals</b>	<b>137,170,706</b>	<b>158,449,276</b>	<b>321,269,164</b>	<b>93,415,905</b>	<b>241,452,210</b>	<b>213,487,983</b>

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

With respect to the combustion turbines that are included in the plan to expend \$750 million in "overhaul-related expenditures," please compare the planned overhaul activities with those recommended by the manufacturers of the CTs. If the planned activities exceed the manufacturer's recommendations in scope or cost, please describe the analysis that was performed to determine the increased activities (and related costs) are warranted on the basis of a comparison of costs to be incurred and benefits to be derived.

**A.**

The planned overhaul activities are in agreement with the manufacturer recommendations.

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Please identify, quantify, and describe in detail the impact of the \$250 million of expenditures to upgrade hot gas components and \$750 million of expenditures for other CT overhaul activities during 2011-2013 on FPL's test period depreciation expense, early retirements, extended life spans for upgrade units, capital recovery requests, and the amount of the depreciation reserve surplus that is the subject of the settlement agreement that the Florida Public Service Commission approved in Order No. PSC-11-0089-S-EI. Do the matters described represent incremental increases to CT maintenance and overhaul activities relative to prior years? If so, please quantify the incremental impact on depreciation expense, early retirements, extended life spans for upgrade units, capital recovery schedules, and depreciation reserve surplus relative to calendar years 2010, 2011, and 2012 to date.

**A.**

The approximate impact on depreciation expense and associated early retirements for the \$250 million of expenditures associated with the hot gas component upgrades and the \$750 million expenditures for CT overhaul activities is shown by year in the following table.

Ledger Year	\$250 Million Hot Gas Path Upgrades		\$750 Million CT Overhaul Activities	
	Depreciation Expense (\$000)	Early Retirements (\$000)	Depreciation Expense (\$000)	Early Retirements (\$000)
2011	226	27,898	5,758	0
2012	1,746	52,734	13,390	0
2013	5,318	88,913	21,425	0
Total : 2011-2013	7,290	169,545	40,573	0

The early retirements associated with the \$250 million hot gas path upgrades are associated with existing hot end components that will be removed before installing the upgraded hot gas path components. There are no early retirements associated with the \$750 million CT overhaul activities. One of the benefits of the upgrade is life extensions for the hot gas path parts life but there is no extended life span for the units. There is also no extended life span associated with the CT Overhaul activities.

There is no impact on capital recovery schedules either from the 2009 rate case or any capital recovery schedules requested in the current docket as a result of hot gas path or CT overhaul activities.

These hot end component upgrades and CT outage activities have no impact on the theoretical reserve surplus determined in the last rate case (FPSC Order No. PSC-10-0153-FOF-EI, issued on March 17, 2010 in Docket Nos. 080677-EI / 090130-EI) since it was based on a point in time calculation of the theoretical reserve position using projected year-end 2009 plant and reserve balances.

The only matter described above that represents an incremental increase to CT maintenance and overhaul activities relative to prior years is the \$250 million hot gas path upgrades. The \$250 million of expenditures associated with the hot gas component upgrades in the 2011-2013 period are incremental increases to CT maintenance and overhaul activities relative to prior years. Approximately \$46 million of the \$750 million related to CT overhaul activities is for new capacity for West County Unit 3 and Cape Canaveral. The balance of the \$750 million is exclusively for existing units in the fleet and is non-incremental.

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Does/will FPL perform the upgrades and overhaul activities described by witnesses Barrett and Kennedy, or is the work performed by contractors? In your answer, explain whether and to what extent the upgrades and overhauls fall within the provisions of, and are performed pursuant to, long term service agreements or other contracts with the manufacturers or other contractors. In your answer, please quantify the amount paid under each such long term service agreement for work related to the upgrades and overhauls described by witnesses Barrett and Kennedy per calendar year during the period 2009-2011 and the amount that FPL projects it will pay in 2012 and 2013.

**A.**

Contractors are utilized for upgrades and overhaul activities described by witnesses Barrett and Kennedy. FPL has agreements and/or contracts with the CT original equipment manufacturers (oem's) to perform maintenance on FPL's combustion turbine equipment. Work performed on non-CT equipment at the CT fleet sites is performed by a mixture of FPL and contractor labor. The table below summarizes the historical expenditures for contractors for all CT site work for the period of 2009 - 2011 and projected use of contract labor for the periods requested above (2012 and 2013).

<b>Year</b>	<b>Contractor \$</b>
2009	\$ 25,924,970
2010	\$ 29,958,404
2011	\$ 203,587,380
2012	\$ 85,887,896
2013	\$ 134,899,886



**Florida Power & Light Company**  
**Docket No. 120015-EI**  
**OPC's Sixth Set of Interrogatories**  
**Interrogatory No. 111**  
**Page 1 of 1**

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Ms. Kennedy's testimony indicates that FPL's projected 2013 test year fossil base capital expenditures include CT hot end component upgrades of \$95.6 million. Please confirm that this amount is embedded in the \$250 million referenced in Mr. Barrett's testimony. If not confirmed, explain fully why not.

**A.**

The \$95.6 million is embedded in the \$250 million referenced in Mr. Barrett's testimony.

Power Generation Division FPL Base Capital Summary in 000's								Total 2011 - 2013	
2010 ACTUALS		2011 FORECAST		2012		2013			
\$	%	\$	%	\$	%	\$	%		
GE7FA Combustion Turbine .04 Upgrades	-	0.0%	114,842	23.8%	45,767	12.7%	95,561	26.7%	255,870

**Q.**

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Ms. Kennedy's testimony indicates that FPL's projected 2013 test year fossil base capital expenditures include CT planned maintenance overhauls of \$41.1 million. Please confirm that this amount is embedded in the \$750 million referenced in Mr. Barrett's testimony. If not confirmed, explain fully why not.

**A.**

The \$41.1 million of CT planned maintenance overhauls is embedded in the \$750 million referenced in Mr. Barrett's testimony, and represents all outage work at FPL's combustion turbine-based combined cycle sites.

**Q.**

Canaveral Modernization Project. Refer to the testimony of Company witness Kim Ousdahl at page 11 (lines 11-14), Exhibit KO-5 and MFR Schedule C-8, page 3 (lines 12-13). Ms. Ousdahl stated in her testimony that FPL has removed all amounts associated with the Canaveral Modernization Project from the 2013 test year revenue requirements. However, as it relates to the \$18.7 million increase to Account 553 in the test year, the referenced section of MFR Schedule C-8 states that of this amount "The balance of the increase of \$1.1 million relates to daily maintenance work for the addition of new fuel efficient combined cycle generation at Cape Canaveral, starting in June 2013". Please explain and reconcile this discrepancy. Identify, quantify and explain each reconciling item.

**A.**

MFR C-8 is prepared based on total company per book amounts; therefore, it does not reflect amounts by FERC account after Company or Commission adjustments. In contrast, Exhibit KO-5 summarizes all Cape Canaveral Modernization Project per book and jurisdictional amounts removed from revenue requirements via a Company adjustment, including the net operating income adjustments which are reflected on page 2, line 4 of MFR C-3 for the 2013 Test Year. Therefore, there is no discrepancy between the aforementioned schedules; they just represent different sets of data.

**Q.**

Rate Case Expense. Refer to the testimony of Company witness Kim Ousdahl at page 12 (lines 13-19), MFR Schedule B-2 and MFR Schedule C-10.

- a. Please explain fully and in detail why the Company proposes to include the unamortized balance of rate case expense as a component of working capital (i.e. in rate base). In addition, cite (by date and Order number) all Commission Orders in which the Commission authorized the inclusion of unamortized rate case expense in rate base.
- b. Referring to MFR Schedule B-2, page 3 (line 12), page 4 (line 27), page 7 (line 18) and page 9 (line 9), please explain fully and in detail FPL's rationale for including the unamortized balance of its projected rate case expense (\$4.826 million) in rate base when it is removing from rate base the unamortized rate case expense (\$6.050 million) associated with FPL's last rate case in Docket No. 080677-EI.

**A.**

- a. Rate case expenses are a necessary cost for any regulated public utility, just like any other cost included in FPL's revenue requirement calculation. The unamortized rate case balance must be included in rate base in the Test Year in order to avoid an implicit disallowance of these deferred costs. Commission order, Order No. PSC-08-0327-FOF-EI, issued on May 19, 2008, allowed Florida Public Utilities Company to include one half of their unamortized rate case expense balance in working capital.
- b. The amount reflected on MFR B-2, page 3, line 12 of (\$6.050 million) represents the Commission adjustment to remove the sum of the unamortized balance of all rate case expenses from FPL's prior rate case proceeding in Docket No. 080677-EI of \$0.535 million and current proceeding of \$5.515 million, as ordered by the Commission in that proceeding. Although the Company believes this treatment to be inappropriate and confiscatory, it is not requesting reconsideration of that previous order on these prior costs. The amount reflected on MFR B-2, page 4, line 27 of \$4.826 million represents the Company adjustment to add back the unamortized balance of rate case expenses associated with the current proceeding assuming the Company is granted a four year amortization as requested in this proceeding. The Company requests the Commission to consider full recovery of these prudently incurred costs. See Attachment No. 1 for details for both of the calculations.

**2013 Rate Case Expenses  
Account 186 - Deferred Debit**

	Prior Rate Case (2009)	Current Rate Case (2012)	Total Unamortized
Dec-12	\$ 935,560	\$ 5,515,000	\$ 6,450,560
Jan-13	868,760	5,515,000	6,383,760
Feb-13	801,960	5,515,000	6,316,960
Mar-13	735,160	5,515,000	6,250,160
Apr-13	668,360	5,515,000	6,183,360
May-13	601,560	5,515,000	6,116,560
Jun-13	534,760	5,515,000	6,049,760
Jul-13	467,960	5,515,000	5,982,960
Aug-13	401,160	5,515,000	5,916,160
Sep-13	334,360	5,515,000	5,849,360
Oct-13	267,560	5,515,000	5,782,560
Nov-13	200,760	5,515,000	5,715,760
Dec-13	133,960	5,515,000	5,648,960
<b>13-month Average</b>	<b>\$ 534,760</b>	<b>\$ 5,515,000</b>	<b>\$ 6,049,760 (A)</b>

	Prior Rate Case (2009)	Current Rate Case (2012)	Total Unamortized
Dec-12	\$ 935,560	\$ 5,515,000	\$ 6,450,560
Jan-13	868,760	5,400,104	6,268,864
Feb-13	801,960	5,285,208	6,087,168
Mar-13	735,160	5,170,313	5,905,473
Apr-13	668,360	5,055,417	5,723,777
May-13	601,560	4,940,521	5,542,081
Jun-13	534,760	4,825,625	5,360,385
Jul-13	467,960	4,710,729	5,178,689
Aug-13	401,160	4,595,833	4,996,993
Sep-13	334,360	4,480,938	4,815,298
Oct-13	267,560	4,366,042	4,633,602
Nov-13	200,760	4,251,146	4,451,906
Dec-13	133,960	4,136,250	4,270,210
<b>13-month Average</b>	<b>\$ 534,760</b>	<b>\$ 4,825,625</b>	<b>\$ 5,360,385</b>

(B)

Notes:

(A) Amount removed as a Commission adjustment from the 2013 Test Year

(B) Amount added back to FPL's 2013 working capital as a Company adjustment

**Q.**

Uncollectible Expense. Refer to MFR Schedule C-11. Please state whether the amounts in Column 2 represent net write-offs. If not, please provide the net write-offs for each period shown on MFR Schedule C-11.

**A.**

The amounts in Column 2 are net write-offs.

**Q.**

Administrative Expenses. Refer to MFR Schedules C-12 and C-14.

- a. Referring to MFR Schedule C-12, please explain fully and in detail why customer accounts expense is projected to increase by \$13.258 million between the 2011 historical year and the 2013 test year.
- b. Referring to MFR Schedule C-12, please provide a breakout of the 2013 test year Miscellaneous Expenses in the amount of \$18.037 million.
- c. Referring to MFR Schedule C-12, please explain fully and in detail why A&G expenses are projected to increase by \$84.757 million between the 2011 historical year and the 2013 test year. In addition, provide a breakout of the \$404.159 million of projected test year A&G expense.

**A.**

Please see Attachment No. 1 for FPL's response to subpart (a). See Attachment No. 2 for FPL's response to subpart (b). FPL's response to subpart (c) will be provided tomorrow under separate cover.

**Customer Accounts  
(\$000)**

<u>Function</u>	<u>Test Year Ended 12/31/2013</u>	<u>Historical Year Ended 12/31/2011</u>	<u>Increase / (Decrease)</u>	<u>Comments</u>
Uncollectible Accounts	18,408	7,193	11,215	(M = \$millions K = \$thousands) Increase is due to higher net write-offs driven primarily by lower levels of federal payment assistance funding and post write-off recoveries. This increase in net write-offs also results in an increase to the provision balance.
Smart Meter Project	20,954	13,545	7,409	Higher operating expense for smart meter project.
Customer Service Field Operations	13,570	10,871	2,698	Increase is driven by higher staffing expense related to account management and contractor administration, staffing to support technology and analytics, higher overtime, training, and 2012 and 2013 salary increases per standard HR compensation programs.
Customer Care	34,062	32,343	1,719	Increase is driven primarily by higher telecommunication and systems maintenance expense and higher staffing expense driven by higher call volume forecast and 2012 and 2013 salary increases per standard HR compensation programs.
Information Management	4,837	3,297	1,541	Increase in information management support expense of customer service systems and projects.
Revenue Recovery	15,773	14,878	895	Increase is driven primarily by higher staffing expense based on 2012 and 2013 salary increases per standard HR compensation programs.
Meter Reading	12,233	22,658	(10,425)	Decrease is due to staffing reductions driven by smart meter project.
Customer Billing	24,016	25,689	(1,673)	Decrease is driven primarily by lower postage and paper expense of \$(2.5M) partially offset by higher staffing expense based on 2012 and 2013 salary increases per standard HR compensation programs.
Other	6,407	6,320	87	Not material.
Per book on MFR C-4	150,260	136,794	13,466	
Jurisdictional amount on MFR C-12	150,025	136,766	13,258	



**FERC O&M Trend Analysis (A/FFc/FFc)**  
**FERC Account 930 - Miscellaneous General Expenses**

Final Responsible CC	Account		2013
<b>Base O&amp;M</b>			
Nuclear Division	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 4,597,135.00
FPL Corporate Financ	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 74,010.00
FPL Utility Finance	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 255.00
FPL Utility Finance	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 612.00
FPL Utility Finance	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 561.00
FPL Utility Finance	Result		\$ 1,428.00
General Counsel	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 3,696.00
General Counsel	5709000	FEES: Directors	\$ 3,303,036.00
General Counsel	Result		\$ 3,306,732.00
Information Managemen	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 85,176.02
Engineering Const &	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 765.00
Engineering Const &	5800000	OTHER EXPENSE	\$ 107.10
Engineering Const &	Result		\$ 872.10
Strategy & Policy	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 302,000.00
Regulatory & State G	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 3,558.84
Regulatory & State G	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 56,446.83
Regulatory & State G	Result		\$ 60,005.67
Corp & External Affa	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 431,100.90
Executive	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 285,830.00
Executive	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 39,695.00
Executive	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 9,617,716.00
Executive	Result		\$ 9,943,241.00
ACG/Finance Other	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost Recovery	\$ (421,330.49)
Energy Marketing & T	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 5,018.28
Energy Marketing & T	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 4,432.20
Energy Marketing & T	Result		\$ 9,450.48
<b>Total Base O&amp;M</b>	<b>Result</b>		<b>\$ 18,389,820.68</b>
Reconciling items from conversion of Budget to FERC			\$ (352,820.68)
<b>MFR C-12 Total FERC Account 930 - Miscellaneous General Expenses</b>			<b>\$ 18,037,000.00</b>

**Q.**

Plant Held For Future Use (PHFFU). Refer to MFR Schedule B-14. For each item PHFFU listed on MFR Schedule B-14 that comprises the total amount of \$237.4 million, please provide a schedule which shows the following:

- a. Description of the property or item;
- b. Purchase dates and related amounts;
- c. Current anticipated in-service date;
- d. Documentation for system planning which supports the expected in-service dates.

**A.**

Please see Attachment No. 1 in response to this question.

FPL  
Property Held for Future Use

Property Name	Cost	Prior Year 2012 13 mo avg.	Test Year 2013 13 mo avg.	Purchase Date	Expected In Service Date	Capacity	Planning	Description
<b>NUCLEAR FUTURE USE (transferred to Other Production 1211):</b>								
DESOTO (RANDOLPH PURCHASE)	154,272	154,272	154,272	Dec. 1974	Note 1	Note 1	Note 1	Approximately 30 Acres In The No 1/4 Of Section 27, T36S, R25E, Desoto County.
DESOTO (PRICE PURCHASE)	26,595	26,595	26,595	Aug. 1975	Note 1	Note 1	Note 1	Approximately 120 Acres In The Se 1/4 Of Section 28, T36S, R25E, Desoto County.
DESOTO PLANT SITE	9,135,401	9,135,401	9,135,401	Dec. 1974	Note 1	Note 1	Note 1	Approximately 13,305 Acres Northeast Of Arcadia In Desoto County.
<b>total Nuclear Future Use (transferred to Other Production 1211):</b>	<b>9,316,268</b>	<b>9,316,268</b>	<b>9,316,268</b>					
<b>OTHER PRODUCTION FUTURE USE:</b>								
Fort Drum	17,754,918	17,754,918	17,754,918	June 2011	Note 2	Potential for up to 3 combined cycle (1,200 MWs) units	Note 2	Approximately 2,832 acres of land in Okeechobee County - Section 1,2,11,12 & 12, Township 33S, Range 35E
MC Daniel Site	41,975,443	39,981,552	39,981,552	June 2011	Note 2	Potential for natural gas up to 3 combined cycle (1,200 MWs) units	Note 2	Approximately 3,126 Acres of land in Hendry County for Mc Daniel Site - Sections 20,21, 22, 27, 28, 29, 33 & 34, Township 47S, Range 33 E
Hendry City Land	70,000,000	32,342,908	51,214,773	Note 2	Note 2	natural gas	Note 2	Approximately 9,426 acres of land in Hendry County, adjacent to the McDaniels Site.
<b>Total Other Production Future Use</b>	<b>129,730,361</b>	<b>90,079,378</b>	<b>108,981,243</b>					
<b>TRANSMISSION FUTURE USE:</b>								
BOB WHITE SUBSTATION:								
BOBWHITE SUBSTATION - ACQUIRE SITE	4,134,353	4,134,353	4,134,353	Jan. 2007	Dec 2013	N/A	Note 3	Approximately 39.02 acres of land for the Bobwhite Transmission Substation in Sarasota County, FL.
BOB WHITE MANATEE 230KV TRANS LINE	2,831,410	653,402	-	June 2011	Dec 2014	N/A	Note 3	Sarasota County, FL.
Total Bob White Substation	6,965,763	4,787,755	4,134,353					
GACO:								
Gaco Site Prep	3,498,325	3,498,325	3,498,325	Nov. 2010	Dec. 2021	N/A	Note 3	Site preparation for new GACO substation in Volusia County, FL
GACO TRANS SWITCHING STATION - ACO SITE	4,103,599	4,103,599	4,103,599	Oct. 2007	Dec. 2020	N/A	Note 3	Section 23 & 26, Township 17S, Range 31E, Volusia County, FL. Approximately 200 acres for a new 500/230KV GACO transmission switching substation. An increase in transmission capability is needed to support load growth in Northeast FL.
<b>Total GACO</b>	<b>7,601,924</b>	<b>7,601,924</b>	<b>7,601,924</b>					
GREEN:								
GREEN TRANS SWITCHING STATION+ACO SITE	9,777,915	9,777,915	9,777,915	Sept. 2006	2020-21	N/A	Note 3	Approximately 60 acres of land for the Green Transmission Substation in Section 24 Township 46 Range 41 Palm Beach County, FL for a 500KV transmission switching station. The purchase was based on the need for additional electrical injection to the southern portion of FPL's system. A new 500KV transmission line is proposed to be constructed from the existing Corbett Substation to this new site.

FPL  
Property Held for Future Use

Property Name	Cost	Prior Year 2012 13 mo avg.	Test Year 2013 13 mo avg.	Purchase Date	Expected In Service Date	Capacity	Planning	Description
ST JOHNS-PELLICER-PRINGLE; ST JOHNS-PELLICER-PRINGLE ACQUIRE EASEMENT	6,808,945	6,808,945	6,808,945	Dec. 2010	Dec. 2016	N/A	Note 3	St Johns-Pellicer-Pringle Acquire Easements On Bunnell-St Johns Line
T LEVEE-CONSERVATION 50KV (BROWARD CO); CONSERVATION-LEVEE 50KV LINE	5,671,738	5,671,738	5,671,738	April 1985	June 2021	N/A	Note 3	Approximately 33 Miles Of Right-Of-Way, Typically 200' In Width, For One 500Kv Line Between Conservation And Levee Substations In Broward And Dade Counties.
AGREGATE TRANSMISSION PROPERTY UNDER 5% GALLOWAY-SOUTH MIAMI LOOP TO S WEST SUB	1,834,050	1,834,050	1,834,050	Oct. 2005	TBA	N/A	Note 3	Approximately 1.1 miles of land in S14623, T54S, R40E, Miami Dade County for the Galloway-South Miami Loop To Southwest Substation.
PT SEWELL-SANDPIPER - ACQUIRE EASEMENTS PIROLO INJECTION	1,767,016 1,636,768	1,767,016 377,716	1,767,016	Feb. 2008 - June 2011	June 2017 June 2017	N/A N/A	Note 3 Note 3	Prolo Injection Acquire Easements, A Portion Of Lot 14, Palmetto Unrecorded Subdivision Located In Section 23, Township 17, South, Range 31 East, Volusia County, Florida.
MANATEE-RINGLING 138KV TRM LINE	1,518,475	1,518,475	1,518,475	June 1996	TBA	N/A	Note 3	Approximately 6 Miles Of Right-Of-Way In Manatee County, Total Acreage Originally Purchased 25.87 Acres On Wc 2510-70-507.
TURKEY POINT-LEVEE (LEVEE-SOUTH DADE)	1,444,922	1,444,922	1,444,922	July 1977	2022-2023	N/A	Note 3	Eiv Right-Of-Way, 330 Feet In Width And Containing 1560 Acres Traversing South And West Dade County.
DESOTO-ORANGE RIVER EHV RW	900,792	900,792	900,792	July 1978	TBA	N/A	Note 3	Approximately 4.25 Miles Of Various Width Right-Of-Way (250-390 Feet) From Orange River EHV Substation North To Approximately 2 Miles North Of Ft. Myers Plant.
LEVEE SUB	789,030	789,030	789,030	Jan. 1996	2022-2023	N/A	Note 3	Property Plat For Levee Substation, FPL owns approximately - 65.5 Acres. Expenses Associated With The Expansion Of The 500Kv Yard (Site Prep Accounts 352 And 353). In 1990, Er (#6346) For The Fill And Grade For A 500Kv Yard Expansion.
POSSUM TRANSMISSION SWITCH STATION ACQ	751,505	751,505	751,505	March 2008	2020-2021	N/A	Note 3	Section 38, Township 18S, Range 34E, Volusia County, Acquire Approximately 23 Acres For Possum Transmission Switching Substation
HARBOR PUNTA GORDA #2 - ACQ EASEMENTS	738,483	738,483	738,483	Sept. 2008	TBA	N/A	Note 3	Acquire Approx. 2 Miles Of Transmission Right Of Way For The Harbor-Punta Gorda #2 Line, Section 6, Township 41, Range 23 And Section 36, Township 40, Range 22
ARCH CREEK	682,809	682,809	682,809	Dec. 1983	TBA	N/A	Note 3	Approximate 1.49 Acres In Section 29, T52, Dade County, North Of The Existing Arch Creek Substation, 35010 - Land 35200 - Structures & Improvements
RIMA SUB & RIMA-VOLLUSIA 230KV RW LINE	619,861	619,861	619,861	Dec. 1988	TBA	N/A	Note 3	Acquire Site For Proposed Rima 500 Kv Sub And Acquire RW For Six 230 Kv Line From The Proposed Rima Sub To Provide Integration Into The Existing 230 Kv Transmission System.
EDGEWATER-SCOTTSMOOR 115KV RW	585,188	585,188	585,188	Nov. 1994	2020-2021	N/A	Note 3	Approximately 1.5 Miles Of ROW From The Scottsmoor To The Edgewater Substations In Volusia County.
RAVEN - ACQ TRANS SUB (FKA-PRICE TRANS)	568,890	568,890	568,890	May 2008	2020	N/A	Note 3	Approximately 21 Acres Of Land In Columbia County, Section 12; Township 4S; Range 08323-00HK.
VOLLUSIA-SMYRNA 115KV RW WILLOW SECT ACQ	566,376	566,376	566,376	Mar. 2003	June 2017	N/A	Note 3	Section 2 And 11, Township 16, Range 32, Volusia County/Acquire Two Miles Of Right Of Way.
DUVAL-KINGSLAND-O'NEIL RW-ACQ ESMNT	423,982	423,982	423,982	Oct. 2007	2018-2019	N/A	Note 3	Section 1, Township 3 South, Range 23 East And Section 36, Township 2 South, Range 23 East, Duval County
ENGLEWOOD-PLACIDA-MYAKKA	298,406	298,406	298,406	Dec. 2003	2012-2013	N/A	Note 3	Section 1, Township 3 South, Range 23 East And Section 36, Township 2 South, Range 23 East, Duval County Englewood-Placida-Myakka - The Rotonda And General Development Corporation Projects In And Around The Placida Area Will Add Additional Load To This Area. Large Scale Land Development Made A Mandatory That The Right-Of-Way For A Transmission Line To S
ANGLER INTERCONNECT TRANS. RW - ACQ EAS	196,078	196,078	196,078	Mar. 2009	June 2017	N/A	Note 3	Approximately 4 miles of line in Collier County for Angler Interconnect Transmission Right of Way, Section 10, Township 48, Range 25E
COMMERCE SUBSTATION TRANS LOOP-ACQ ESMIT	179,028	179,028	179,028	Oct. 2007	Jan. 2018	N/A	Note 3	Approximately 2.58 acres of land in Section 35, Township 53S, Range 39E, Miami Dade County for the Commerce Substation.

FPL  
Property Held for Future Use

Property Name	Cost	Prior Year 2012 13 mo avg.	Test Year 2013 13 mo avg.	Purchase Date	Expected in Service Date	Capacity	Planning	Description
CENTER SUB TRANS PULL OFF - ACQ EASMENTS LINE TO PORTSAND SUB	27,988 27,177	27,988 27,177	27,988 27,177	Aug. 2006 Dec. 1995	Dec. 2018 TBA	N/A N/A	Note 3 Note 3	S17, T38S, R19E, Sarasota County Transmission Easement (D017204910) Acquired Between Str. 211A2 And The Port Sand Site, Orb 17052, Page 5517, From Csx Transportation Inc.
BOBWHITE LINDVEST LAND SWAP	5,474	5,474	5,474	Dec. 2010	Dec. 2014	N/A	Note 3	BobWhite Lindvest Land Swap of 19.79 acres of land in Sarasota County, Section 22, Range 36, Township 19, Transaction is an even swap. There is no exchange of monies.
Total Aggregate Transmission Under 5%		15,562,309	14,303,256					
<b>TOTAL TRANSMISSION FUTURE USE</b>		<b>49,951,533</b>	<b>47,920,415</b>					
<b>DISTRIBUTION FUTURE USE</b>								
BRONCO SUB - ACQ DISTRIBUTION SUBSTATION	4,064,145	1,875,759		Jan. 2009	June 2012	N/A		Approximately 1.44 Acres Of Land In Broward County For Bronco Substation (New Substation), Section 15, Township 50, Range 41E.
ASANTE SUB (FKA HYPERNAP)	3,156,227	3,156,227	3,156,227	June 2004	June 2018	N/A	Note 4	Approximately 7.8 acres of land in Section 19, T 49, R 42, Broward County.
PAINTREE SUBSTATION - ACQ SITE	3,073,762	3,073,762	3,073,762	Dec. 2007	June 2018	N/A	Note 4	Approximately 4.82 Acres Of Land In Charlotte County For Rainfree Substation, Section 4, Township 40, Range 22.
COMMERCE SUBSTATION - ACQ SITE	2,739,091	2,739,091	2,739,091	Dec. 2007	June 2018	N/A	Note 4	2.58 Acres of property for the Commerce Substation in Miami Dade County.
POWERLINE SUBSTATION	2,510,370	2,510,370	2,510,370	Dec. 2002	June 2018	N/A	Note 4	Approximately 3.5 acres of land in Section 10, Township 49, Range 42, Broward County for the Powerline Substation.
ZILADEN SUB (FORMER DILLARD)	2,509,723	2,509,723	2,509,723	Aug. 2002	June 2019	N/A	Note 4	Approximately 4.83 Acres in Broward County for the Ziladen Substation.
ANGLER SUBSTATION - ACQUIRE SITE	2,085,469	2,085,469	2,085,469	Jan. 2007	June 2018	N/A	Note 4	Approximately 3.5 acres of land in Section 10, Township 46, Range 25, Collier County for the Angler Substation (Distribution Sub.).
JACKSON SUBSTATION - SITE ACQ	2,045,637	2,045,637	2,045,637	Dec. 2007	June 2019	N/A	Note 4	Miami Dade County - Sec26, Twp53 S, Range 41E
BROADMOOR (formerly Melrose)	1,861,500	1,861,500	1,861,500	Aug. 2008	June 2019	N/A	Note 4	Section 10, Township 53S, Range 41E, Dade County.
TREELINE SUBSTATION - ACQ SITE	1,739,975	1,739,975	1,739,975	Jan. 2008	June 2018	N/A	Note 4	5.195 Acres of land for the Treeline Substation (Distribution Sub.) In Lee County.
TIMUCAN SUBSTATION - ACQUIRE SITE	1,714,138	1,714,138	1,714,138	Aug. 2005	June 2018	N/A	Note 4	3.92 Acres of land in Manatee County for the Timucan Substation.
PENINSUCCO EXPANSION OF TRANS SUB	1,580,143	1,580,143	1,580,143	Dec. 2010	Dec. 2019	N/A	Note 4	Approximately 2.27 acres of land in Dade County for Pennisucco Substation Expansion, Section 31, Township 52S, Range 40E.
MUSTANG - ACQ DI SUB	1,524,872	1,524,872	1,524,872	Dec. 2007	June 2018	N/A	Note 4	Approximately 15.1 acres of land in Lee County for the Mustang Substation, Section 26; Township 43, Range 26
PIRATE SUBSTATION - ACQ SITE	1,230,042	1,230,042	1,230,042	Sept. 2008	June 2018	N/A	Note 4	Approximately 6.45 Acres of land in Manatee County for the Pirate Substation, Section 7, Township 35, Range 18 - Manatee County
MEMPHIS SUBSTATION - ACQUIRE SITE	1,028,785	1,028,785	1,028,785	Jan. 2007	June 2019	N/A	Note 4	Approximately 3.7 acres of land in Section 7, Township 34, Range 18, Manatee County for the Memphis Substation (Distribution Sub.) In Manatee County.
MINOTON SUBSTATION - ACQ SITE (FKA HENRY)	1,000,545	1,000,545	1,000,545	Feb. 2004	June 2018	N/A	Note 4	4 Acres In The NW 1/4 Of Section 19, TABS, R41E, Broward County
HARGROVE SUBSTATION - ACQUIRE SITE	866,415	866,415	866,415	June 2005	June 2018	N/A	Note 4	3 acres of land in Section 29, Township 56, Range 40 in Flagler County located adjacent to the existing Turkey Point- Davis 240 KV RW.
ALTON SUBSTATION	795,284	795,284	795,284	July 2004	June 2018	N/A	Note 4	Approximately 0.177 acres of land in S 3, T 54S, R 42E, Miami Dade County for the Alton Sub.
WELLEBY	788,112	788,112	788,112	Aug. 1974	June 2019	N/A	Note 4	4 Acres In The NW 1/4 Of Section 19, T48S, R41E, Broward County.
DEERWOOD SUBSTATION - ACQUIRE SITE	787,349	787,349	787,349	Jan. 2006	June 2018	N/A	Note 4	Approximately 22.6 acres of land in Sections 28, 29, Township 7, Range 29, St. Johns County for the Deerwood Substation.
ARIEL SUBSTATION - ACQ SITE	774,060	774,060	774,060	May 2008	Dec. 2018	N/A	Note 4	Approximately 3.65 acres of land in Volusia County - Section 24, Township 18 S, Range 34 for the Ariel Substation
WOLFSON SUB (FORMER INTERAMA)	759,442	759,442	759,442	Oct. 2003	June 2019	N/A	Note 4	Approximately 1.81 acres of land in Section 20, Township 52, Range 42, Dade County for the Wolfson Substation
VERMONT SUBSTATION-ACQUIRE SITE	702,668	702,668	702,668	July 2009	June 2018	N/A	Note 4	Approximately 4.2 Acres of land for the Vermont Substation in St. Johns County.
SOUTHWEST SUB-ACQUIRE ADTNL PROPERTY	627,322	627,322	627,322	Sept. 2009	June 2018	N/A	Note 4	Approximately 49 acres of land in Miami Dade County
RINKER	601,808	601,808	601,808	Mar. 1984	June 2019	N/A	Note 4	Approximately 10 Acres Section 19, T52S, R40E, Dade County
SPEEDWAY SUBSTATION (FORMERLY PELICAN)	520,185	520,185	520,185	Feb. 2002	June 2018	N/A	Note 4	Approximately 5 acres of land Section 2, Township 16, Range 32, Volusia County for the Speedway Substation

FPL  
Property Held for Future Use

Property Name	Cost	Prior Year 2012 13 mo avg.	Test Year 2013 13 mo avg.	Purchase Date	Expected In Service Date	Capacity	Planning	Description
ELY SUBSTATION EXPANSION	507,656	507,656	507,656	Feb. 2002	June 2019	N/A	Note 4	Approximately 2.18 Acres of land in Section 35, Township 48S, Range 42E, Broward County for the expansion of Ely Substation.
BAUER SUBSTATION - ACQUIRE SITE	495,141	495,141	495,141	Dec. 2012	June 2018	N/A	Note 4	2.5 Acres of Property For The Bauer Substation.
PORTSAID SUBSTATION	487,194	487,194	487,194	Dec. 1995	June 2018	N/A	Note 4	2.76 Acres of land in Dade County, Florida for the Portsaid Substation.
OYSTER SUBSTATION	468,605	468,605	468,605	Sept. 2004	June 2018	N/A	Note 4	Approximately 2.7 Acres of land in Charlotte County for The Oyster Substation.
CHESTER SUBSTATION	374,695	374,695	374,695	Feb. 2004	Dec. 2018	N/A	Note 4	Nassau County.
TERMINAL	283,266	283,266	283,266	Aug. 1994	June 2019	N/A	Note 4	2.5 Acres of additional property for the Terminal Substation in Section 9, T43S, R43E, Palm Beach County.
CHALLENGER (formerly Harrison St Sub)	251,661	251,661	251,661	Nov. 1994	June 2019	N/A	Note 4	2.2 Acres in Section 9, T22S, R38E, Brevard County.
GREEN FROG	232,104	232,104	232,104	Feb. 2001	June 2018	N/A	Note 4	Approximately 10 Acres of land for the Green Frog Substation in Dade County South Of Tamiami Trail And West Of Sw 137 Ave. Section 8, Township 54S, Range 39E.
GARVEY SUBSTATION	215,737	215,737	215,737	Feb. 2004	June 2019	N/A	Note 4	Approximately 2.81 acres of land in S13, T29S, R38E, Brevard County for the Garvey Substation
PACETTI	204,487	204,487	204,487	Mar. 1994	June 2019	N/A	Note 4	4.76 Acres in Section 36, T6S, R28E, St. Johns County
SARTORI	117,958	117,958	117,958	Oct. 1994	Aug. 2019	N/A	Note 4	6.63 Acres in Section 7, T30S, R37E, Brevard County.
CENTER SUBSTATION	92,470	92,470	92,470	Dec. 2004	Dec. 2018	N/A	Note 4	Approximately 5 Acres of land in Sarasota County for the Purpose Of Center Substation.
OAKFORD (FORMERLY HIHAT)	69,702	69,702	69,702	May 1990	June 2018	N/A	Note 4	Approximately 5.28 Acres Located in Section 22, T36S, R20E, Sarasota County.
MANOR SUBJFKA MIDDLE RIVER PURCHASE LAND	65,543	65,543	65,543	Feb. 2004	Dec. 2018	N/A	Note 4	Broward County 27-48S-42E
MELALEUCA SUBSTATION	28,495	28,495	28,495	Aug. 2008	June 2019	N/A	Note 4	Approximately 18 acres of land located in Broward County
OVERBROOK	21,586	21,586	21,586	June 1976	June 2018	N/A	Note 4	Approximately 5.8 acres located in Sec 11, T40S, R19E, Sarasota County.
REDLANDS SUBSTATION	20,135	20,135	20,135	Feb. 2002	June 2019	N/A	Note 4	Approximately 7.5 Acres of land in Dade County purchased for the Redlands Substation.
TOWNSHIP	14,520	14,520	14,520	Oct. 1973	June 2018	N/A	Note 4	Approximately 4 acres in the SE 1/4 of Section 36, T28S, R37E, Brevard County
HICKSON SUBSTATION	1,830	1,830	1,830	Feb. 2002	June 2019	N/A	Note 4	Approximately 3 acres of land in Section 29, Township 56, Range 40 in Dade County adjacent to the existing Turkey Point- Davis 240 Kv RW.
<b>TOTAL DISTRIBUTION UNDER 5%</b>	<b>45,039,854</b>	<b>42,851,468</b>	<b>40,975,709</b>					
<b>GENERAL PLANT FUTURE USE:</b>								
PGA BLVD CAMPUS	24,285,454	24,285,454	24,285,454	Dec. 2011	June 2015	N/A	Note 5	Note 5
INDIAN RIVER SERVICE CENTER - ACC SITE	5,951,051	5,951,051	5,951,051	Feb. 2006	Aug. 2017	N/A	Note 6	Approximately 39.02 acres of land in Section 9, Township 33S, Range 38E, Indian River County for a new service center needed to serve customer growth.
<b>TOTAL GENERAL PLANT FUTURE USE</b>	<b>30,236,505</b>	<b>30,236,505</b>	<b>30,236,505</b>					
<b>TOTAL PROPERTY HELD FOR FUTURE USE</b>	<b>286,711,581</b>	<b>221,435,152</b>	<b>237,400,140</b>					

Notes:

- (1) The DeSoto Site is listed as a "Potential Site" in FPL's most recent Ten-Year Site Plan, and it is currently home to a 25 MW photovoltaic (PV) facility, which has been in operation since 2009. Up to an additional 275 MW of PV generation could be constructed in phases on the remaining undeveloped land. FPL has initiated permitting for the additional PV facilities, and interconnection dates have been scheduled for 2014 and 2015 related to the different phases, assuming that FPL is able to obtain cost recovery approval for the additional PV facilities. See Staff's 3rd Set - INT 59 for further discussion on the DeSoto Site.
- (2) The Hendry County property (i.e., Hendry City Land and McDaniel Site) and the Okaloosa County property (i.e., Fort Drum) were both acquired for future use as generation sites (most likely, combined cycle gas-fired and/or renewable generation facilities). FPL does not currently have a specific expected in-service date for generation facilities at these sites. FPL is acquiring these properties in order to have definite, secure access to desirable locations with necessary water rights for future generation expansion. In a state such as Florida where demand for electricity is growing at the same time that desirable sites are rapidly becoming scarce, acquiring and holding sites for anticipated future generation expansion is prudent and in the best interest of FPL and its customers. Moreover, there are at least two considerations that could accelerate FPL's need to add generation resources at these sites. First, if the in-service dates for FPL's planned new nuclear units (i.e., Turkey Point Units 6 and 7) were delayed beyond the current projection of 2022-23, FPL likely would find it economically beneficial for customers to build a combined cycle unit in 2021 rather than making a short-term power purchase in that year. Second, it may become appropriate for FPL to add generation resources in 2020 or earlier beyond those identified in the 2012 Ten Year Site Plan, in order to maintain a sufficient percentage of its reserve margin from generation as opposed to demand side management (DSM). See further discussion of Hendry County Land at Staff's 3rd Set - INT 57.

FPL  
 Property Held for Future Use

Property Name	Cost	Prior Year 2012 13 mo avg.	Test Year 2013 13 mo avg.	Purchase Date	Expected In Service Date	Capacity	Planning	Description
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(3) On an annual basis, FPL conducts planning studies to determine what facilities will be needed over the next ten years in order to meet NERC reliability standards. Typically, projects resulting from these studies require FPL to purchase property which can require zoning, permitting or lengthy eminent domain proceedings. Large projects, such as Bobwhite-Manatee, are subject to the Transmission Line Siting Act which can add several years to the process. All of these processes dictate that the property is purchased ahead of the projected in-service date. Changes to the load growth forecast can result in modification to the transmission expansion plans and associated property in-service dates.

(4) Generally, the need for a distribution substation site is identified based upon a load forecasting/planning horizon of up to ten years. Distribution substation sites needed within a 5-year range require more detailed plans, including design, construction, budgeting and a more definitive in-service date. All other distribution future use sites not included in these more detailed 5-year plans are assigned in-service dates beyond the current 5-year planning window.

(5) In June 2011, FPL purchased approximately 76 acres located 5 miles east of FPL's Headquarters in Juno Beach, FL (the Property) for the purpose of expanding its current headquarters, potentially as early as 2015, to accommodate the expected long-term growth at FPL. The Company has no plans to use the Property to replace its Juno Beach Headquarters. FPL purchased the Property for \$10 million less than the appraised value of \$35 million, and it is located off the barrier island and outside of the flood and hurricane evacuation zones.

(6) The in-service date is based on FPL's system planning projections.

**Q.**

Plant Held For Future Use (PHFFU). Refer to MFR Schedule B-14. For each item PHFFU listed on MFR Schedule B-14 that comprises the total amount of \$237.4 million, please provide a schedule which shows the following:

- a. Description of the property or item;
- b. Purchase dates and related amounts;
- c. Current anticipated in-service date;
- d. Documentation for system planning which supports the expected in-service dates.

**A.**

Based on further discussions between the Transmission and Distribution business units concerning Distribution's need for transmission lines to deliver electric power for projected expansions of its distribution system, FPL has determined that the projected in-service date for the following two transmission properties included in Attachment No. 1 to FPL's original response to OPC's Sixth Set of Interrogatories No. 124 should be listed as "2018" instead of "TBA."

1. Galloway-South Miami Loop to S. West Sub
2. Line to PortSaid Sub

In addition, FPL has determined that the projected in-service date for the Levee Sub transmission property included in Attachment No. 1 to FPL's original response to OPC's Sixth Set of Interrogatories No. 124 should be listed as "2021" instead of "2022-2023."



**Q.**

Canaveral Modernization Project. Refer to the testimony of Company witness Kim Ousdahl at page 11 (lines 4-14), MFR Schedule B-2, page 4 (lines 6 and 13) and MFR Schedule B-7, page 2 (line 31). Ms. Ousdahl stated in her testimony that since FPL is requesting a step increase related to the Canaveral Modernization Project the Company "has removed all amounts associated with the Canaveral Modernization Project from its 2013 Test Year revenue requirements increase requested to be effective January 1, 2013" (as reflected on the referenced page of MFR Schedule B-2). However, the referenced page of MFR Schedule B-7 indicates that plant additions related to the Canaveral Modernization Project, which total \$965 million, are included in the 2013 test year 13-month average rate base. Please explain and reconcile this discrepancy. Identify, quantify and explain each reconciling item.

**A.**

MFR B-7 is prepared based on total company per book amounts; therefore, it does not reflect amounts after Company or Commission adjustments. In contrast, all rate base items related to the Cape Canaveral Modernization Project were removed as a Company adjustment, as reflected on MFR B-2, page 4, lines 6 and 13. In addition, MFR B-7 reflects the total balance of Cape Canaveral costs added to electric plant in service in the balance sheet where MFR B-2 reflects the Company adjustment to remove Cape Canaveral from rate base on a 13-month average basis. Therefore, there is no discrepancy between the aforementioned schedules.

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Sixth Set of Interrogatories  
Interrogatory No. 126  
Page 1 of 1**

**Q.**

Plant Additions. Refer to MFR Schedules B-7, page 2 (line 16) and B-12, page 2 (line 2). MFR Schedule B-12 includes plant additions related to the Turkey Point Unit 4 Extended Power Uprate Project which total \$620 million. The footnote for this project states: "FPL is authorized to seek recovery of this amount through the Nuclear Cost Recovery Mechanism. However, the \$620 million for this project is included in the Nuclear Production related plant additions on the referenced page of MFR Schedule B-7. Please explain and reconcile this discrepancy. Identify, quantify and explain each reconciling item.

**A.**

MFR B-7 and MFR B-12 are both prepared based on total company per book amounts; therefore, neither of these MFRs reflect amounts after Company or Commission adjustments. In contrast, all rate base items related to FPL's extended power uprate project were removed as part of FPL's Commission adjustments reflected on MFR B-2, page 1, lines 11 and 18. Therefore, there is no discrepancy between the aforementioned schedules; they just represent different sets of data.

**Q.**

Accumulated Deferred Income Taxes (ADIT). Refer to MFR Schedule B-22.

- a. Please explain fully and in detail why the ADIT for the 2012 prior year (\$5,371,988) and projected 2013 test year (\$5,662,006) are reflected in Account 282 only when the ADIT for each year during the period 2008 through 2011 was reflected in Accounts 190, 282 and 283.
- b. Please provide a breakout of each component of forecasted ADIT that comprises the \$5,371,988 (2012) and \$5,662,006 (2013).
- c. Please identify exactly where the projected 2013 test year ADIT of \$5,662,006 is reflected in the Company's revenue requirement calculation.

**A.**

- a. Actual accumulated deferred income tax (ADIT) balances (2008-2011) are calculated and maintained at an account level. For forecasting purposes, temporary timing differences are aggregated and the ADIT activity is calculated in total. The calculated ADIT amount is posted to Account 282 in total, with the exception of the storm fund and decommissioning related amount, which is posted to Account 190. Since ADIT activity is not accumulated at a detail level, the combined balance is reflected in total on MFR B-22 for the prior (2012) and test (2013) periods.
- b. Component detail of forecasted ADIT is not available. See response to subpart "a" above.
- c. The 13-month average of all ADIT balances for the 2013 Test Year of \$5,610,164 is reflected in FPL's capital structure on MFR D-1a, line 6, column 2.

**Q.**

Smart Grid Technologies. Refer to the testimony of Company witness Marlene Santos at pages 17-22.

- a. Referring to Ms. Santos' testimony at page 18 (lines 19-22), please state whether the reimbursement of the \$200 million DOE grant is reflected in the Company's revenue requirement calculation. If so, quantify and identify exactly where in FPL's filing this reimbursement is reflected. If not, explain fully why not.
- b. Please provide the costs associated with the 3 million installed meters and state how many of them are being reimbursed by the \$200 million DOE grant. In addition, for the portion of the cost of the 3 million meters that is not being reimbursed, state whether this amount is included in the Company's revenue requirement calculation. If so, provide detailed calculations showing how this amount was derived. If not, explain fully why not.
- c. Referring to Ms. Santos' testimony at page 19 (lines 12-15), please state how many additional meters, beyond the 3 million referenced, will be installed to reach full deployment by the end of 2013. To the extent not provided in part "b" above, state how many of the remaining meters (if any) will be reimbursed by the \$200 million DOE grant. For any remaining meters not being reimbursed, provide the cost and state whether this amount is included in the revenue requirement calculation.
- d. Referring to Ms. Santos testimony at pages 20 (line 23) and 21 (lines 1-3), please explain full and in detail how the "additional information" captured by the smart meters has assisted in the identification and reduction of theft of electricity.

**A.**

a. FPL reflects the reimbursement of the \$200 million DOE grant as either a reduction in O&M expense or a reduction to capital as costs are incurred. For the current rate case proceeding, FPL has forecasted the entire reimbursement to be utilized by December 2012. See details of the forecasted application of the \$200 million DOE grant below for the period 2009 through 2012:

Projects	Project Forecast - \$ Millions		
	Capital	O&M	Total
Transmission Systems	\$79.2	\$0.1	\$79.3
Distribution Systems	39.2	1.1	40.2
Accelerated Smart Meter Deployment	34.6	0.1	34.7
Customer Portal	2.0	-	2.0
Commercial and Industrial Smart Meter Pilot	23.8	0.2	24.0
Enhanced Performance and Diagnostic Centers	8.7	1.8	10.5
In Home Technology Pilot	1.3	1.8	3.1
Distributed Generation Pilot	0.3	0.3	0.6
Smart Grid Education Program	-	1.5	1.5
Workforce Curriculum Program	-	0.5	0.5
Project Management and Grant Compliance	3.2	0.3	3.6
<b>Total Grant</b>	<b>\$192.3</b>	<b>\$7.7</b>	<b>\$200.0</b>

The \$192.3 million capital portion of the reimbursement is reflected in FPL's 2013 revenue requirements, as a reduction to various plant accounts reflected on MFR B-7. Only the O&M expense reimbursement of \$7.7 million does not affect the 2013 revenue requirements, because it is expected to be utilized prior to the 2013 Test Year.

b. & c. As of March 1, 2012, the capital cost associated with the 3 million meter installation is \$453 million. Out of the 3 million installed meters, there were 273,000 installed meters at a cost of \$35 million that were reimbursed as part of the \$200 million DOE grant. In addition to the 3 million meters installed as of March 1, 2012, there are 1.5 million meters remaining to be deployed by the end of 2013. The total estimated cost of \$229 million for the remaining deployment is all capital related and will not be reimbursed by the \$200 million DOE grant. Note: the amounts associated with the 4.5 million meters represent actual and forecasted dollars spent, including cost of removal, and excludes all payroll and stores loading overheads.

In regards to what is included in FPL's 2013 revenue requirement calculation, the total forecasted plant-in-service amount for the entire meter installation of 4.5 million meters, net of any DOE reimbursement, is included in plant account 370 and reflected on MFR B-7, page 4 of 6, line 14. This amount is based on actual plant-in-service amounts as of September 30, 2011 and forecasted plant-in-service amounts for October 1, 2011 through December 31, 2013.

d. Prior to the introduction of smart meters, FPL relied primarily on physical observations to generate leads. Smart meters assist in the identification and reduction of theft by allowing FPL to capture consumption data at more frequent intervals than field observations would allow, and to receive electronic signals, or "flags", that indicate changes in meter status, such as loss of communication and power interruptions. Analysis of this data assists with the identification of theft leads.

Note, in preparation of this response, the following was determined:

- 1) FPL included a credit of \$115 million to the AMI Meters amount reflected on line 14, page 4 of 6, on MFR B-7 that should have been reflected in various plant accounts on MFR B-7. In addition, only a portion of this amount, \$91 million, relates to the \$192.3 million capital reimbursement reflected above.
- 2) FPL did not forecast the associated plant-in-service additions associated with the forecasted \$91 million capital reimbursement from the DOE. Therefore, plant-in-service is understated by this amount for the 2013 Test Year.
- 3) FPL included \$3.8 million as a credit to working capital which should have been reflected as a reduction to O&M expenses from October 1, 2011 through December 31, 2012. Therefore, working capital is understated.

If corrected, revenue requirements would be increased. FPL is evaluating the impact of these adjustments and will include it along with all other identified adjustments as part of its filed rebuttal testimony.

**Q.**

Amortization of Depreciation Surplus. Please explain fully and in detail the circumstances which lead FPL to project that it will amortize \$526 million of the depreciation reserve surplus in order to offset increased revenue requirements in 2012. In your answer, and with specific references to actual 2010 data and actual 2011 data, identify each category of expenses and each source of revenues within 2012 results (actual to date and projected) that differs materially from actual 2010 and 2011 results, quantify the projected impact of each on 2012 revenues, expenses, and rate of return with and without amortization of the depreciation reserve surplus, and describe the reasons for the difference in each category.

**A.**

The \$526 million of depreciation surplus projected in 2012 is on a total company basis. After jurisdictionalization of the \$526 million, the retail related portion of depreciation surplus amortization projected for 2012 is \$520 million. The 2010 jurisdictionalized surplus amortization was \$4 million. Actual year-to-date total surplus amortization recorded thru March 2012 was \$165 million vs. \$168 million as filed for the projected 2012.

With surplus amortization, the rate of return for 2012 is projected to be 11%. Without surplus, the rate of return for 2012 would be projected to be 8%.

The need to amortize \$520 million of surplus on a jurisdictional basis can be primarily explained by the following:

- Higher revenues from sales: There is a difference of \$66 million from 2010 to 2012, which reduces the need to amortize surplus in 2012. Of this difference, \$39 million is related to 2010 vs. 2011, while \$27 million is projected from 2011 vs. 2012.
- Operating costs, excluding surplus: Operating costs in 2012 are \$207 million higher than in 2010, with increases of \$54M from 2010 to 2011, and of \$153M from 2011 to 2012. Of this total, \$106 million relates to a change in depreciation expense. Depreciation expense increased \$50 million from 2010 to 2011, and is projected to increase \$56 million from 2011 to 2012. The increase in depreciation expense is related to the higher depreciable asset balance in each respective year. From 2010 to 2012, there is projected to be an increase of \$67 million in O&M, primarily from the period 2011 to 2012, while 2010 to 2011 held flat.
- Capital costs: These costs primarily related to the growth in rate base, and contribute to an increase in surplus amortization in 2012 of \$375 million, with a \$166 million change from 2010 to 2011 and a \$209 million projected change from 2011 to 2012.

The major drivers above account for \$516M, which is the total difference between the 2012 jurisdictionalized surplus of \$520 million and the total 2010 jurisdictionalized surplus of \$4 million.

Note: All figures are rounded to the nearest whole number.

**Q.**

Refer to the testimony of witness Robert E. Barrett, Jr. at pages 25 (lines 21-23) and 26 (line 1). Please provide a detailed explanation and all relevant calculations to justify FPL's positions that "[i]n 2010, extreme weather almost completely offset the need to use surplus depreciation to earn a return on equity of 11%" and that "[f]or 2011, above normal weather limited the use of surplus depreciation in the forecast to \$174 million."

**A.**

Please refer to the December 2010 surveillance report provided in FPL's response to SFHHA's First Request for Production of Documents No. 37. Refer to schedule 2, page 2a of 3 in the surveillance report. Weather in 2010 contributed \$182,479,227 in revenues, which offsets directly the amortization of surplus depreciation required to achieve a return on equity of 11%. Since the actual amount of surplus used in 2010 to achieve a return on equity of 11% was approximately \$4 Million, the absence of the additional revenues provided by extreme weather would have required the surplus amortization to be approximately \$186 Million to enable the company to earn a return on equity of 11%.

Similarly, for the year 2011, refer to Attachment No. 1 for the December 2011 surveillance report. Refer to schedule 2, page 2a of 3 in the surveillance report. Weather in 2011 contributed \$75,994,054 in revenues, which offsets directly a portion of the amortization of surplus depreciation required to achieve a return on equity of 11%.



Florida Power & Light Company, P.O. Box 029100, Miami, FL 33102



February 15, 2012

Mr. John Slemkewicz  
Public Utilities Supervisor  
Division of Economic Regulation  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399

Dear Mr. Slemkewicz:

Enclosed is Florida Power & Light Company's Rate of Return Surveillance Report to the Florida Public Service Commission for December 2011. This report was prepared using a thirteen month average and year-end rate base and adjustments consistent with Docket No. 080677-EI, Order No. PSC-10-0153-FOF-EI. The required rate of return was calculated using the return on common equity as authorized in the aforementioned docket and order.

This report also includes a pro forma adjustment to net operating income which reflects the annual effect of revenue normalization due to abnormal weather conditions. The pro forma return on common equity is 10.46%.

This report was prepared consistent with the guidelines provided in Commission Form PSC/AFA 14.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sol L. Stamm', written over a horizontal line.

Sol L Stamm  
Director of Regulatory Accounting

Enclosures

Copy: J. R. Kelly, Office of Public Counsel

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
EARNINGS SURVEILLANCE REPORT SUMMARY  
DECEMBER, 2011

SCHEDULE 1: PAGE 1 OF 1

	ACTUAL PER BOOKS	FPSC ADJUSTMENTS	FPSC ADJUSTED	PRO FORMA ADJUSTMENTS	PRO FORMA ADJUSTED
<u>I. AVERAGE RATE OF RETURN (JURISDICTIONAL)</u>					
NET OPERATING INCOME	\$ 1,416,226,422 (A)	(151,946,574) (B)	1,264,279,848	(46,645,736)	\$ 1,217,634,110
RATE BASE	\$ 19,220,512,038	(896,765,779)	18,323,746,259	0	\$ 18,323,746,259
AVERAGE RATE OF RETURN	7.37%		6.90%		6.65%
<u>II. YEAR END RATE OF RETURN (JURISDICTIONAL)</u>					
NET OPERATING INCOME	\$ 1,416,226,422 (A)	(146,852,967) (B)	1,269,373,855	(46,645,736)	\$ 1,222,728,117
RATE BASE	\$ 20,736,346,654	(1,358,273,172)	19,378,073,482	0	\$ 19,378,073,482
YEAR END RATE OF RETURN	6.83%		6.55%		6.31%

(A) INCLUDES AFUDC EARNINGS (B) INCLUDES REVERSAL OF AFUDC EARNINGS

III. REQUIRED RATES OF RETURN AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)

LOW	5.96%
MIDPOINT	6.43%
HIGH	6.90%

IV. FINANCIAL INTEGRITY INDICATORS

A. TIMES INTEREST EARNED WITH AFUDC	5.30	(SYSTEM PER BOOKS BASIS)
B. TIMES INTEREST EARNED WITHOUT AFUDC	5.17	(SYSTEM PER BOOKS BASIS)
C. AFUDC AS PER CENT OF NET INCOME	4.13%	(SYSTEM PER BOOKS BASIS)
D. PERCENT OF CONSTRUCTION GENERATED INTERNALLY	63.63%	(SYSTEM PER BOOKS BASIS)
E. LTD TO TOTAL INVESTOR FUNDS	37.41%	(FPSC ADJUSTED BASIS)
F. STD TO TOTAL INVESTOR FUNDS	2.47%	(FPSC ADJUSTED BASIS)
G. RETURN ON COMMON EQUITY (AVERAGE)	11.00%	(FPSC ADJUSTED)
H. RETURN ON COMMON EQUITY	10.46%	(PROFORMA ADJUSTED)

NOTE: THIS REPORT HAS BEEN PREPARED USING A THIRTEEN MONTH AVERAGE AND END OF PERIOD RATE BASE AND ADJUSTMENTS CONSISTENT WITH DOCKET NO. 080677-EI, ORDER NO. PSC-10-0153-FOF-EI. THIS REPORT DOES NOT NECESSARILY REPRESENT THE OPINION OF THE COMPANY AS

I AM AWARE THAT SECTION 837.06, FLORIDA STATUTES, PROVIDES: WHOEVER KNOWINGLY MAKES A FALSE STATEMENT IN WRITING WITH THE INTENT TO MISLEAD A PUBLIC SERVANT IN THE PERFORMANCE OF HIS OFFICIAL DUTY SHALL BE GUILTY OF A MISDEMEANOR OF THE SECOND DEGREE, PUNISHABLE AS PROVIDED IN S. 775.082, S. 775.083, OR S. 775.084

\_\_\_\_\_  
(VICE PRESIDENT AND CHIEF ACCOUNTING OFFICER)

*[Signature]*  
(SIGNATURE)

2/14/12  
(DATE)

Kim OUSDahl

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

SCHEDULE 2: PAGE 1 OF 3

	PLANT IN SERVICE	ACCUMULATED DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE	PROPERTY HELD FOR FUTURE USE	CONSTRUCTION WORK IN PROGRESS	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL	TOTAL RATE BASE
SYSTEM PER BOOKS	\$ 30,613,639,289	12,786,046,509	17,827,592,780	156,551,933	2,346,699,190	431,643,730	20,762,487,633	(1,124,809,836)	\$ 19,637,677,797
JURISDICTIONAL PER BOOKS	\$ 28,956,705,730	12,442,946,981	17,513,758,850	149,879,316	2,290,641,468	427,157,808	20,391,437,442	(1,169,925,459)	\$ 19,220,512,098
FPSC ADJUSTMENTS (SEE SCHEDULE 2, PAGE 3 OF 3 AND SCHEDULE 2, PAGE 38 OF 3)	\$ (1,287,254,650)	(310,383,164)	(976,891,497)	0	(1,951,611,515)	0	(2,908,522,952)	2,011,737,173	\$ (896,765,779)
FPSC ADJUSTED:	\$ 28,669,451,130	12,132,563,717	16,536,867,413	149,879,316	359,029,953	427,157,808	17,472,934,491	850,811,768	\$ 18,323,746,269
PRO-FORMA ADJUSTMENTS	\$ 0	0	0	0	0	0	0	0	\$ 0
TOTAL PRO-FORMA ADJUSTMENTS:	\$ 0	0	0	0	0	0	0	0	\$ 0
PRO-FORMA ADJUSTED	\$ 28,669,451,130	12,132,563,717	16,536,867,413	149,879,316	359,029,953	427,157,808	17,472,934,491	850,811,768	\$ 18,323,746,269

NOTE:  
THE PRO-FORMA ADJUSTMENTS ARE NOT NECESSARILY ALL OF THE PRO-FORMA ADJUSTMENTS THAT WOULD BE MADE IN A BASE RATE FILING.

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

SCHEDULE 2: PAGE 2 OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	OTHER	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
SYSTEM PER BOOKS	\$ 10,609,210,465	4,946,770,210	1,713,479,648	866,768,949	1,064,817,401	151,393,593	483,954,261	(3,173,400)	(2,001,520)	9,221,881,132	\$ 1,387,229,333
JURISDICTIONAL PER BOOKS	\$ 10,494,235,310	4,850,336,128	1,696,878,326	850,422,655	1,057,210,889	149,454,049	477,795,343	(3,099,518)	(1,996,185)	9,067,001,694	\$ 1,387,233,618
FPSC ADJUSTMENTS											
FRANCHISE REVENUE	\$ (479,364,381)	0	0	0	(12,174,932)	(177,903,830)	0	0	0	(190,078,762)	\$ (283,285,619)
FRANCHISE EXPENSE	0	0	0	0	(461,189,632)	177,903,901	0	0	0	(283,285,731)	283,285,731
GROSS RECEIPTS TAX	(242,359,929)	0	0	0	(242,079,426)	(109,204)	0	0	0	(242,187,630)	(172,299)
FINANCIAL PLANNING SERVICES	0	0	(411,425)	0	0	158,707	0	0	0	(252,718)	252,718
INDUSTRY ASSOCIATION DUES	0	0	(1,072,051)	0	0	419,344	0	0	0	(656,507)	656,507
ECONOMIC DEVELOPMENT 5%	0	0	(23,656)	0	0	9,125	0	0	0	(14,530)	14,530
AVIATION - EXPENSES	0	0	(171,475)	(508,661)	0	262,362	0	0	0	(417,774)	417,774
EXECUTIVE COMPENSATION	0	0	(28,075,594)	0	0	10,830,149	0	0	0	(17,245,445)	17,245,445
NOI FUEL COST REC RETAIL	(4,329,245,338)	(4,304,773,395)	(12,924,436)	0	(3,102,033)	(84,713,721)	61,459,651	0	0	(4,324,056,909)	(5,186,404)
CONSERVATION COST RECOVERY	(147,822,894)	0	(138,388,347)	(7,546,847)	(189,671)	(1,795,810)	1,084,043	0	0	(146,806,493)	(1,117,461)
CAPACITY COST RECOVERY	(616,678,855)	(529,374,920)	(71,940,209)	(19,969,475)	(441,799)	(15,639,232)	17,582,898	0	0	(618,778,696)	3,069,842
ENVIRONMENTAL COST RECOVERY	(170,366,348)	0	(29,049,646)	(23,615,204)	(200,267)	(35,964,026)	(11,782,333)	0	274,168	(94,337,310)	(76,029,036)
OTHER RATE CASE ADJUSTMENTS (1)	0	0	0	2,567,962	0	(890,869)	0	0	0	1,577,363	(1,577,363)
STORM DEFICIENCY RECOVERY	(100,322,974)	0	(905,891)	(73,059,227)	0	(10,206,119)	0	0	0	(84,071,296)	(16,251,738)
GAIN ON SALE LAND (PROPERTY)	0	0	0	0	0	0	0	0	0	0	0
INTEREST TAX DEFICIENCIES	0	0	772,296	0	0	(297,913)	0	0	0	474,383	(474,383)
INTEREST SYNCHRONIZATION	0	0	0	0	0	28,994,930	(5,160,969)	0	0	23,833,961	(23,833,961)
TOTAL FPSC ADJUSTMENTS	\$ (6,080,260,719)	(4,834,148,315)	(276,090,405)	(122,131,232)	(719,357,751)	(89,043,796)	63,190,369	0	274,168	(5,977,306,951)	\$ (102,963,763)
FPSC ADJUSTED	\$ 4,353,974,591	16,187,814	1,410,787,923	728,291,433	337,855,122	60,410,253	540,985,733	(3,099,518)	(1,722,016)	3,069,694,743	\$ 1,284,279,848

PRO FORMA ADJUSTMENTS	\$ (75,994,054)	0	0	0	(64,716)	(28,293,600)	0	0	0	(29,348,316)	\$ (46,645,736)
(SEE SCHEDULE 2, PAGE 2A OF 3)											
PRO FORMA SYSTEM PER BOOKS ADJUSTED	\$ 4,277,980,537	16,187,814	1,410,787,923	728,291,433	337,790,407	31,116,653	540,985,733	(3,099,518)	(1,722,016)	3,069,346,427	\$ 1,217,634,110

(A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM NOI BY AND THE JURISDICTIONAL NOI BY

CURRENT MONTH AMOUNT	\$ 50,113,435	344,800,513	168,644,004	48,498,057	79,070,366	(86,100,668)	120,256,813	(284,450)	(138,514)	672,785,820	\$ 81,848,629
SYSTEM PER BOOKS	\$ 48,882,906	336,465,708	186,115,028	45,367,956	78,466,063	(85,905,326)	119,933,015	(288,263)	(138,097)	662,036,076	\$ 81,128,787
JURISDICTIONAL PER BOOKS											

NOTE:  
(1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.  
THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL THE PROFORMA THAT WOULD BE MADE IN A BASE RATE FILING.

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
AVERAGE RATE OF RETURN  
INCOME STATEMENT  
DETAIL OF PRO FORMA ADJUSTMENTS  
DECEMBER, 2011

SCHEDULE 2: PAGE 2A OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
WEATHER NORMALIZATION ADJUSTMENT (1)	\$ (75,894,054)	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,738)
TOTAL PROFORMA ADJUSTMENTS	\$ (75,894,054)	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,738)

FOOTNOTES:

(1) ADJUSTMENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD.

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

SCHEDULE 2: PAGE 3 OF 3

	RATE BASE ADJUSTMENTS	SYSTEM	JURISDICTIONAL
<b>PLANT IN SERVICE:</b>			
ENVIRONMENTAL	\$ 1,067,849,549		\$ 1,047,469,555
FUEL AND CAPACITY	134,668,909		131,982,612
AVIATION - PLANT	8,157,805		8,064,074
LOAD CONTROL	38,035,782		38,035,782
ASSET RETIREMENT OBLIGATION	8,816,526		8,715,226
CAPITAL LEASES	53,603,184		52,987,351
TOTAL	\$ 1,311,131,755		\$ 1,287,254,600
<b>ACCUMULATED PROVISION FOR DEPRECIATION:</b>			
ENVIRONMENTAL	\$ (72,259,133)		\$ (70,880,062)
ACCUM PROV DECOMMISSIONING COSTS	(2,890,566,924)		(2,856,405,828)
ASSET RETIREMENT OBLIGATION	39,475,681		38,022,116
ASSET RETIREMENT OBLIGATION DECOMMISSIONING	2,679,179,678		2,648,396,654
AVIATION - RESERVE	(4,709,504)		(4,555,393)
FUEL AND CAPACITY	(47,351,025)		(46,383,968)
OTHER RATE CASE ADJUSTMENTS (1)	202,065		197,537
LOAD CONTROL	(20,511,126)		(20,511,126)
CAPITAL LEASES	886,864		856,905
TOTAL	\$ (315,673,433)		\$ (310,363,164)
<b>CONSTRUCTION WORK IN PROGRESS:</b>			
CONSTRUCTION WORK IN PROGRESS	\$ 1,683,576,406		\$ 1,658,228,232
CWIP - ECRG PROJECTS	278,702,339		273,383,283
TOTAL	\$ 1,962,278,745		\$ 1,931,611,515
<b>NUCLEAR FUEL:</b>			
NUCLEAR FUEL IN PROCESS	\$ 0		\$ 0
NUCLEAR FUEL CAPITAL LEASES	0		0
TOTAL	\$ 0		\$ 0
<b>WORKING CAPITAL:</b>			
(SEE SCHEDULE 2, PAGE 3B OF 3)	\$ (2,043,604,803)		\$ (2,011,737,173)
<b>TOTAL ADJUSTMENTS</b>	\$ 914,132,265		\$ 896,765,779

NOTE:  
(1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
AVERAGE RATE OF RETURN  
SYSTEM ADJUSTMENTS  
INCOME STATEMENT  
DECEMBER, 2011

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
SYSTEM PER BOOKS	\$ 10,069,210,465	4,946,770,210	1,713,479,648	869,768,949	1,084,817,401	191,365,593	483,954,261	(3,173,400)	9,221,981,132	\$ 1,387,229,333
FPSC ADJUSTMENTS										
FRANCHISE REVENUE	\$ (473,364,391)	0	0	(12,174,932)	(177,903,830)	0	0	0	(190,078,762)	\$ (283,285,619)
FRANCHISE EXPENSE	0	0	0	(481,189,632)	177,903,901	0	0	0	(283,285,731)	283,285,731
GROSS RECEIPTS TAX	(242,359,829)	0	0	(242,079,426)	(108,204)	0	0	0	(242,187,630)	(172,298)
FINANCIAL PLANNING SERVICES	0	0	(416,207)	0	160,352	0	0	0	(255,855)	255,855
INDUSTRY ASSOCIATION DUES	0	0	(1,084,512)	0	418,350	0	0	0	(666,161)	666,161
ECONOMIC DEVELOPMENT 5%	0	0	(23,991)	0	9,231	0	0	0	(14,760)	14,760
AVIATION - EXPENSES	0	0	(173,469)	(514,573)	265,412	0	0	0	(422,629)	422,629
EXECUTIVE COMPENSATION	0	0	(28,401,894)	0	10,956,031	0	0	0	(17,445,864)	17,445,864
ADVERTISING EXPENSES	0	0	0	0	0	0	0	0	0	0
NOI FUEL COST REC RETAIL	(4,416,405,728)	(4,391,228,129)	(13,194,056)	(3,102,093)	(84,720,144)	61,294,102	0	0	(4,410,950,261)	(5,455,467)
CONSERVATION COST RECOVERY	(147,929,894)	0	(139,388,347)	(7,546,647)	(1,820,526)	1,094,043	0	0	(146,831,148)	(1,092,745)
CAPACITY COST RECOVERY	(616,710,735)	(538,091,896)	(73,158,179)	(19,969,475)	(11,430,553)	17,582,998	0	0	(628,508,891)	9,798,155
ENVIRONMENTAL COST RECOVERY	(170,366,348)	0	(29,498,110)	(24,074,671)	(95,633,131)	(11,782,393)	0	279,502	(94,910,521)	(75,455,827)
OTHER RATE CASE ADJUSTMENTS (1)	0	0	0	2,828,720	(1,013,257)	0	0	0	1,815,463	(1,815,463)
STORM DEFICIENCY RECOVERY	(100,322,974)	0	(918,666)	(73,059,227)	(10,201,190)	0	0	0	(84,079,082)	(16,243,891)
GAIN ON SALE LAND (PROPERTY)	0	0	0	0	0	0	0	0	0	0
INTEREST TAX DEFICIENCIES	0	0	781,273	0	(301,376)	0	0	0	479,897	(479,897)
INTEREST SYNCHRONIZATION	0	0	0	0	29,472,976	(5,278,018)	0	0	24,195,958	(24,195,958)
TOTAL FPSC ADJUSTMENTS	\$ (6,167,453,989)	(4,930,320,025)	(278,376,096)	(122,537,873)	(83,945,769)	62,908,792	0	279,502	(6,071,349,717)	\$ (96,104,272)
FPSC ADJUSTED	\$ 4,441,756,476	16,450,184	1,435,103,552	744,231,077	345,458,152	67,419,814	546,864,053	(1,722,018)	3,150,631,414	\$ 1,291,125,062
PRO FORMA ADJUSTMENTS	\$ (73,994,064)	0	0	(54,716)	(29,283,600)	0	0	0	(29,348,316)	\$ (48,645,736)
(SEE SCHEDULE 2, PAGE 3C OF 3)										
PRO FORMA SYSTEM PER BOOKS ADJUSTED	\$ 4,365,762,412	16,450,184	1,435,103,552	744,231,077	345,458,152	67,419,814	546,864,053	(1,722,018)	3,121,283,098	\$ 1,244,479,324

(A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM NOI BY \$ 50,113,435

NOTE:

(1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT. THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL THE PROFORMA THAT WOULD BE MADE IN A BASE RATE FILING.

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

SCHEDULE 2: PAGE 38 OF 3

WORKING CAPITAL ADJUSTMENTS	SYSTEM	JURISDICTIONAL
<b>ADJUSTMENTS TO ASSETS PER BOOKS:</b>		
ACCOUNTS RECEIVABLE - ASSOC COS	\$ 22,912,496	\$ 22,618,987
INTEREST & DIVIDENDS RECEIVABLE	16,481,410	16,270,290
ACCTS RECEIVABLE - TAX REFUND	0	0
NET UNDERRECOVERED FUEL CAPACITY, ECCR, ECR	303,869,648	303,814,613
CASH CAPITAL SUB ACCOUNT	0	0
POLE ATTACHMENTS RENTS RECEIVABLE	12,675,273	12,512,902
PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	4,309,439	4,213,072
RATE CASE EXPENSE	2,158,197	2,158,197
TEMPORARY CASH INVESTMENTS	8,646,273	8,595,514
ASSET RETIREMENT OBLIGATION	0	0
STORM DEFICIENCY RECOVERY	781,333,880	781,333,880
NUCLEAR COST RECOVERY	11,828,183	11,828,183
JOBGING ACCOUNTS	13,792,712	13,616,029
<b>TOTAL ADJUSTMENTS TO ASSETS PER BOOKS</b>	<b>\$ 1,178,007,511</b>	<b>\$ 1,176,901,666</b>
<b>ADJUSTMENTS TO LIABILITIES PER BOOKS:</b>		
ACCOUNTS PAYABLE - ASSOC COS	\$ 0	\$ 0
ACCUM DEFERRED RETIREMENT BENEFITS	(225,785)	(223,191)
ACCUM. PROV. - PROPERTY & STORM INSURANCE	(203,613,301)	(203,613,301)
ACCUM. PROV. - RATE REFUNDS	(79,156)	0
GAIN ON SALE OF EMISSION ALLOWANCE	(1,927,101)	(1,890,322)
JOBGING ACCOUNTS	(24,648,338)	(24,332,598)
PAYABLE TO NUCLEAR DECOMMISSIONING FUND	0	0
LEHMAN HEDGE	0	0
POLE ATTACHMENT RENTS PAYABLE	(6,598,275)	(6,513,752)
PREFERRED STOCK DIVIDENDS ACCRUED	0	0
SURPP ACCELERATED RECOVERY	(54,652,527)	(53,576,446)
STORM DEFICIENCY RECOVERY	0	0
ASSET RETIREMENT OBLIGATION	(2,727,473,748)	(2,696,135,838)
MARGIN CALL CASH COLLATERAL	0	0
NUCLEAR COST RECOVERY	(199,217,621)	(199,217,621)
TRANSMISSION RELIABILITY ENHANCEMENT	(3,176,462)	(3,135,773)
<b>TOTAL ADJUSTMENTS TO LIABILITIES PER BOOKS</b>	<b>\$ (3,221,612,314)</b>	<b>\$ (3,185,638,841)</b>
<b>NET ADJUSTMENTS TO WORKING CAPITAL PER BOOKS</b>	<b>\$ (2,043,604,803)</b>	<b>\$ (2,011,737,173)</b>



FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
AVERAGE RATE OF RETURN  
INCOME STATEMENT  
DETAIL OF PRO FORMA ADJUSTMENTS  
DECEMBER, 2011

SCHEDULE 2: PAGE 9C OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	OTHER	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
WEATHER NORMALIZATION ADJUSTMENT (1)	\$ (75,994,054)	0	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,739)
TOTAL PROFORMA ADJUSTMENTS	\$ (75,994,054)	0	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,739)

FOOTNOTES:

(1) ADJUSTMENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD.

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
YEAR END RATE OF RETURN  
RATE BASE  
DECEMBER, 2011

SCHEDULE 3: PAGE 1 OF 3

	PLANT IN SERVICE	ACCUMULATED DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE	PROPERTY HELD FOR FUTURE USE	CONSTRUCTION WORK IN PROGRESS	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL	TOTAL RATE BASE
SYSTEM PER BOOKS	\$ 31,547,571,243	12,876,708,555	18,670,862,688	196,888,245	2,836,136,381	569,428,344	22,273,317,658	(1,124,609,636)	\$ 21,146,607,822
JURISDICTIONAL PER BOOKS	\$ 20,866,818,512	12,413,173,887	18,453,644,616	189,261,284	2,690,855,584	563,510,474	21,897,272,059	(1,163,925,404)	\$ 20,739,346,654
FPSC ADJUSTMENTS (SEE SCHEDULE 3, PAGE 3 OF 3 AND SCHEDULE 2, PAGE 3B OF 3)	\$ (1,355,527,596)	(313,635,533)	(1,041,892,063)	0	(2,328,119,282)	0	(3,370,010,345)	2,011,737,173	\$ (1,339,273,172)
FPSC ADJUSTED:	\$ 29,511,290,917	12,099,538,364	17,411,752,553	189,261,284	362,737,402	563,510,474	18,527,261,714	850,811,768	\$ 19,378,073,482
PRO FORMA ADJUSTMENTS	\$ 0	0	0	0	0	0	0	0	\$ 0
TOTAL PRO FORMA ADJUSTMENTS:	\$ 29,511,290,917	12,099,538,364	17,411,752,553	189,261,284	362,737,402	563,510,474	18,527,261,714	850,811,768	\$ 19,378,073,482
PRO FORMA ADJUSTED									

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
YEAR END RATE OF RETURN  
INCOME STATEMENT  
DECEMBER, 2011

SCHEDULE 3: PAGE 2 OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
SYSTEM PER BOOKS	\$ 10,609,210,465	4,946,770,210	886,788,949	1,064,817,401	151,385,583	483,954,261	(3,173,400)	(2,001,520)	9,221,981,132	\$ 1,987,229,933
JURISDICTIONAL PER BOOKS	\$ 10,434,235,310	4,850,338,129	850,422,865	1,057,210,883	149,454,049	477,793,343	(3,099,518)	(1,998,185)	9,057,001,694	\$ 1,367,233,616
FPSC ADJUSTMENTS										
FRANCHISE REVENUE	\$ (473,364,381)	0	0	(12,174,932)	(177,903,830)	0	0	0	(190,078,782)	\$ (283,285,619)
FRANCHISE EXPENSE	0	0	0	(461,189,832)	177,903,901	0	0	0	(283,285,731)	283,285,731
GROSS RECEIPTS TAX	(242,359,929)	0	0	(242,079,426)	(108,204)	0	0	0	(242,187,630)	(172,259)
FINANCIAL PLANNING SERVICES	0	0	0	(411,425)	158,707	0	0	0	(252,718)	252,718
INDUSTRY ASSOCIATION DUES	0	0	0	(1,072,051)	418,544	0	0	0	(653,507)	653,507
ECONOMIC DEVELOPMENT 5%	0	0	0	(23,656)	9,125	0	0	0	(14,530)	14,530
AVIATION - EXPENSES	0	0	0	(171,475)	262,352	0	0	0	(417,774)	417,774
EXECUTIVE COMPENSATION	0	0	0	(28,075,564)	10,830,149	0	0	0	(17,245,415)	17,245,415
NOI FUEL COST REC RETAIL	(4,329,243,339)	(4,304,775,395)	0	(3,102,093)	(64,713,721)	81,456,651	0	0	(4,304,656,936)	(5,188,404)
CONSERVATION COST RECOVERY	(147,923,884)	0	0	(169,671)	1,094,048	1,094,048	0	0	(146,806,435)	(1,117,461)
CAPACITY COST RECOVERY	(616,678,855)	(528,374,920)	(7,546,647)	(441,798)	(15,836,292)	17,582,998	0	0	(619,779,696)	3,099,842
ENVIRONMENTAL COST RECOVERY	(170,366,346)	0	(23,049,046)	(200,267)	(53,964,026)	(11,782,333)	0	274,168	(84,337,310)	(76,029,038)
OTHER RATE CASE ADJUSTMENTS (1)	0	0	2,567,982	0	(990,599)	0	0	0	1,577,383	(1,577,383)
STORM DEFICIENCY RECOVERY	(100,322,974)	0	(73,059,227)	0	(10,208,118)	0	0	0	(84,071,236)	(16,251,739)
GAIN ON SALE LAND (PROPERTY)	0	0	0	0	0	0	0	0	0	0
INTEREST TAX DEFICIENCIES	0	0	0	0	(297,913)	0	0	0	474,383	(474,383)
INTEREST SYNCHRONIZATION	0	0	0	0	28,900,923	(5,160,969)	0	0	18,739,954	(18,739,954)
TOTAL FPSC ADJUSTMENTS	\$ (6,080,280,719)	(4,834,148,315)	(122,131,232)	(719,357,781)	(84,137,803)	63,190,389	0	274,168	(5,982,400,958)	\$ (97,659,781)
FPSC ADJUSTED	\$ 4,353,974,591	16,187,814	728,291,433	337,853,123	56,316,246	540,965,733	(3,099,518)	(1,722,018)	3,094,600,736	\$ 1,269,373,855
PRO FORMA ADJUSTMENTS	\$ (75,994,054)	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,738)
(SEE SCHEDULE 2, PAGE 2A OF 3)										
PRO FORMA SYSTEM PER BOOKS ADJUSTED	\$ 4,277,980,537	16,187,814	728,291,433	337,798,407	26,022,646	540,965,733	(3,099,518)	(1,722,018)	3,065,252,420	\$ 1,222,728,117

(A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM NOI BY AND THE JURISDICTIONAL NOI BY

NOTE:  
(1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.  
THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL THE PROFORMA THAT WOULD BE MADE IN A BASE RATE FILING.

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
YEAR END RATE OF RETURN  
INCOME STATEMENT  
DETAIL OF PRO FORMA ADJUSTMENTS  
DECEMBER, 2011

SCHEDULE 3: PAGE 2A OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
WEATHER NORMALIZATION ADJUSTMENT (1)	\$ (75,994,054)	0	0	(54,716)	(29,239,600)	0	0	0	(29,248,316)	\$ (46,645,738)
TOTAL PROFORMA ADJUSTMENTS	\$ (75,994,054)	0	0	(54,716)	(29,239,600)	0	0	0	(29,248,316)	\$ (46,645,738)

FOOTNOTES:

(1) ADJUSTMENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
YEAR END RATE OF RETURN  
SYSTEM ADJUSTMENTS  
DECEMBER, 2011

SCHEDULE 3: PAGE 3 OF 3

	RATE BASE ADJUSTMENTS	SYSTEM	JURISDICTIONAL
<b>PLANT IN SERVICE:</b>			
ENVIRONMENTAL	\$ 1,083,243,264		\$ 1,062,569,480
FUEL AND CAPACITY	187,537,306		183,817,700
AVIATION - PLANT	0		0
LOAD CONTROL	39,823,248		39,823,248
ASSET RETIREMENT OBLIGATION	11,718,061		11,583,423
CAPITAL LEASES	58,404,741		57,733,744
TOTAL	\$ 1,380,726,620		\$ 1,355,527,596
<b>ACCUMULATED PROVISION FOR DEPRECIATION:</b>			
ENVIRONMENTAL	\$ (88,747,264)		\$ (87,053,515)
ACCUM PROV DECOMMISSIONING COSTS	(2,948,380,486)		(2,913,536,142)
ASSET RETIREMENT OBLIGATION	40,201,843		39,739,935
ASSET RETIREMENT OBLIGATION DECOMMISSIONING	2,732,749,117		2,701,350,595
AVIATION - RESERVE	0		0
FUEL AND CAPACITY	(38,593,289)		(37,806,281)
OTHER RATE CASE ADJUSTMENTS (1)	2,826,720		2,567,982
LOAD CONTROL	(20,742,380)		(20,742,380)
CAPITAL LEASES	1,865,707		1,844,272
TOTAL	\$ (319,020,030)		\$ (313,635,533)
<b>CONSTRUCTION WORK IN PROGRESS:</b>			
CONSTRUCTION WORK IN PROGRESS	\$ 2,036,878,585		\$ 2,006,666,562
CWIP - ECRC PROJECTS	327,708,016		321,451,720
TOTAL	\$ 2,364,586,601		\$ 2,328,118,282
<b>NUCLEAR FUEL:</b>			
NUCLEAR FUEL IN PROCESS	\$ 0		\$ 0
NUCLEAR FUEL CAPITAL LEASES	0		0
TOTAL	\$ 0		\$ 0
<b>WORKING CAPITAL:</b>			
(SEE SCHEDULE 2, PAGE 3B OF 3)	\$ (2,043,604,803)		\$ (2,011,737,173)
<b>TOTAL ADJUSTMENTS</b>	\$ 1,382,686,387		\$ 1,358,273,172

NOTE:  
(1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
YEAR END RATE OF RETURN  
SYSTEM ADJUSTMENTS  
INCOME STATEMENT  
DECEMBER, 2011

SCHEDULE 3, PAGE 3A OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	OTHER	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
SYSTEM PER BOOKS	\$ 10,609,210,465	4,946,770,210	1,713,479,648	866,788,949	1,064,817,401	151,365,683	483,854,261	(3,173,400)	(2,501,520)	9,221,981,132	\$ 1,387,229,333
FPSC ADJUSTMENTS											
FRANCHISE REVENUE	\$ (473,364,381)	0	0	0	(12,174,932)	(177,903,630)	0	0	0	(190,078,762)	\$ (283,285,619)
FRANCHISE EXPENSE	0	0	0	0	(461,189,632)	177,903,901	0	0	0	(283,285,731)	283,285,731
GROSS RECEIPTS TAX	(242,359,829)	0	0	0	(242,079,426)	(108,204)	0	0	0	(242,187,630)	(172,299)
FINANCIAL PLANNING SERVICES	0	0	(416,207)	0	0	160,552	0	0	0	(255,655)	255,655
INDUSTRY ASSOCIATION DUES	0	0	(1,084,512)	0	0	418,350	0	0	0	(666,161)	666,161
ECONOMIC DEVELOPMENT 5%	0	0	(23,881)	0	0	9,231	0	0	0	(14,650)	14,650
AVIATION - EXPENSES	0	0	(173,468)	(514,573)	0	265,412	0	0	0	(422,629)	422,629
EXECUTIVE COMPENSATION	0	0	(28,401,894)	0	0	10,956,091	0	0	0	(17,445,804)	17,445,804
NOI FUEL COST REC RETAIL	(4,416,405,728)	(4,391,228,129)	(13,184,056)	0	(3,102,033)	(64,720,144)	61,284,102	0	0	(4,410,960,261)	(5,455,467)
CONSERVATION COST RECOVERY	(147,823,894)	0	(198,988,347)	(7,546,647)	(169,671)	(1,800,526)	1,094,043	0	0	(146,891,148)	(1,092,745)
CAPACITY COST RECOVERY	(616,710,736)	(539,091,896)	(73,158,179)	(19,969,475)	(441,776)	(11,430,563)	17,582,998	0	0	(626,508,891)	9,798,155
ENVIRONMENTAL COST RECOVERY	(170,365,346)	0	(23,498,110)	(24,074,671)	(201,777)	(35,638,131)	(11,782,353)	0	279,502	(84,910,521)	(75,455,827)
OTHER RATE CASE ADJUSTMENTS (1)	0	0	0	2,626,720	0	(1,013,257)	0	0	0	1,613,463	(1,613,463)
STORM DEFICIENCY RECOVERY	(100,322,874)	0	(818,665)	(73,059,227)	0	(10,201,190)	0	0	0	(84,079,082)	(16,243,861)
GAIN ON SALE LAND (PROPERTY)	0	0	0	0	0	0	0	0	0	0	0
INTEREST TAX DEFICIENCIES	0	0	791,273	0	0	(301,376)	0	0	0	479,897	(479,897)
INTEREST SYNCHRONIZATION	0	0	0	0	0	24,480,457	(5,279,018)	0	0	19,201,439	(19,201,439)
TOTAL FPSC ADJUSTMENTS	\$ (6,187,453,989)	(4,930,320,025)	(278,376,096)	(122,537,873)	(719,359,246)	(68,938,288)	62,909,792	0	279,502	(6,076,342,237)	\$ (91,111,752)
FPSC ADJUSTED	\$ 4,441,756,476	16,450,184	1,485,103,552	744,231,077	345,458,152	62,427,285	546,864,053	(3,173,400)	(1,722,019)	3,145,638,895	\$ 1,296,117,581
PRO FORMA ADJUSTMENTS	\$ (75,984,054)	0	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,845,798)
(SEE SCHEDULE 3, PAGE 3B OF 3)											
PRO FORMA SYSTEM PER BOOKS ADJUSTED	\$ 4,365,762,422	16,450,184	1,435,103,552	744,231,077	345,403,436	33,133,685	546,864,053	(3,173,400)	(1,722,019)	3,116,290,579	\$ 1,249,471,843

(A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM NOI BY \$ 50,113,436

NOTE:  
(1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.  
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FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
YEAR END RATE OF RETURN  
INCOME STATEMENT  
DETAIL OF PRO FORMA ADJUSTMENTS  
DECEMBER, 2011

SCHEDULE 3: PAGE 38 OF 3

	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
WEATHER NORMALIZATION ADJUSTMENT (1)	\$ (75,894,054)	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,738)
TOTAL PROFORMA ADJUSTMENTS	\$ (75,894,054)	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,645,738)

FOOTNOTES:

(1) ADJUSTMENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
CAPITAL STRUCTURE  
FPSC ADJUSTED BASIS  
DECEMBER, 2011

SCHEDULE 4: PAGE 1 OF 2

AVERAGE	SYSTEM PER BOOKS 1	RETAIL PER BOOKS 2	ADJUSTMENTS PRO RATA 3	ADJUSTMENTS SPECIFIC 4	ADJUSTED RETAIL 5	RATIO (%) 6	LOW POINT			MIDPOINT			HIGH POINT		
							COST RATE (%) 7	WEIGHTED COST (%) 8	WEIGHTED COST (%) 12	COST RATE (%) 9	WEIGHTED COST (%) 10	WEIGHTED COST (%) 12	COST RATE (%) 11	WEIGHTED COST (%) 10	WEIGHTED COST (%) 12
LONG TERM DEBT	\$ 6,002,869,606	\$ 5,877,972,859	\$ 12,274,223	\$ (537,608,255)	\$ 5,352,639,827	29.21%	5.27%	1.54%	5.27%	1.54%	5.27%	5.27%	1.54%	5.27%	1.54%
SHORT TERM DEBT	360,826,082	352,626,776	810,473	(0)	353,437,249	1.93%	1.49%	0.03%	1.49%	0.03%	1.49%	1.49%	0.03%	1.49%	0.03%
PREFERRED STOCK	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	8,782,323,351	8,582,756,407	19,728,484	(0)	8,602,482,901	46.95%	9.00%	4.23%	10.00%	4.69%	11.00%	11.00%	5.16%	11.00%	5.16%
CUSTOMER DEPOSITS	537,923,747	537,517,846	1,235,423	0	538,753,069	2.94%	5.62%	0.17%	5.62%	0.17%	5.62%	5.62%	0.17%	5.62%	0.17%
DEFERRED INCOME TAX	3,768,788,083	3,688,236,788	7,962,213	(223,974,986)	3,472,224,016	18.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INVESTMENT TAX CREDITS (1)	184,946,928	181,401,562	9,654	(177,201,018)	4,210,198	0.02%	7.57%	0.00%	8.19%	0.00%	8.80%	8.80%	0.00%	8.80%	0.00%
<b>TOTAL</b>	<b>\$ 19,637,677,797</b>	<b>\$ 19,220,512,038</b>	<b>\$ 42,018,481</b>	<b>\$ (938,784,260)</b>	<b>\$ 18,323,748,259</b>	<b>100.00%</b>		<b>5.96%</b>		<b>6.43%</b>			<b>6.80%</b>		<b>6.80%</b>
YEAR END	SYSTEM PER BOOKS 1	RETAIL PER BOOKS 2	ADJUSTMENTS PRO RATA 3	ADJUSTMENTS SPECIFIC 4	ADJUSTED RETAIL 5	RATIO (%) 6	LOW POINT			MIDPOINT			HIGH POINT		
							COST RATE (%) 7	WEIGHTED COST (%) 8	WEIGHTED COST (%) 12	COST RATE (%) 9	WEIGHTED COST (%) 10	WEIGHTED COST (%) 12	COST RATE (%) 11	WEIGHTED COST (%) 10	WEIGHTED COST (%) 12
LONG TERM DEBT	\$ 8,615,174,838	\$ 8,488,914,559	\$ (125,169,208)	\$ (543,342,015)	\$ 8,020,363,336	30.04%	5.18%	1.56%	5.18%	1.56%	5.18%	5.18%	1.56%	5.18%	1.56%
SHORT TERM DEBT	289,860,930	283,890,428	(9,977,560)	0	277,912,868	1.43%	0.24%	0.00%	0.24%	0.00%	0.24%	0.24%	0.00%	0.24%	0.00%
PREFERRED STOCK	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	9,518,095,742	9,321,400,584	(196,270,207)	0	9,125,130,377	47.09%	9.00%	4.24%	10.00%	4.71%	11.00%	11.00%	5.18%	11.00%	5.18%
CUSTOMER DEPOSITS	474,914,210	474,635,027	(9,983,854)	0	464,641,173	2.40%	8.15%	0.15%	6.15%	0.15%	6.15%	6.15%	0.15%	6.15%	0.15%
DEFERRED INCOME TAX	4,070,130,386	3,990,649,582	(79,310,487)	(223,974,986)	3,687,368,089	19.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INVESTMENT TAX CREDITS (1)	180,311,714	176,862,485	(66,947)	(174,157,808)	2,647,639	0.01%	7.51%	0.00%	8.12%	0.00%	8.73%	8.73%	0.00%	8.73%	0.00%
<b>TOTAL</b>	<b>\$ 21,148,507,822</b>	<b>\$ 20,736,346,654</b>	<b>\$ (416,788,263)</b>	<b>\$ (841,474,806)</b>	<b>\$ 19,378,073,482</b>	<b>100.00%</b>		<b>5.96%</b>		<b>6.42%</b>			<b>6.89%</b>		<b>6.89%</b>

NOTE:  
(1) INVESTMENT TAX CREDITS COST RATES ARE BASED ON THE WEIGHTED AVERAGE COST OF LONG TERM DEBT, PREFERRED STOCK AND COMMON EQUITY.  
(2) COLUMNS MAY NOT FOOT DUE TO ROUNDING.



FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
CAPITAL STRUCTURE  
PRO-FORMA ADJUSTED BASIS  
DECEMBER, 2011

SCHEDULE 4: PAGE 2 OF 2

AVERAGE	FPSC ADJUSTED 1	PRO-FORMA ADJUSTMENTS 2	TOTAL PRO-FORMA ADJUSTED 3	TOTAL RATIO (%) 4	LOW POINT			MIDPOINT			HIGH POINT				
					COST RATE (%) 5	WEIGHTED COST (%) 6	TOTAL RATIO (%) 4	COST RATE (%) 7	WEIGHTED COST (%) 8	TOTAL RATIO (%) 4	COST RATE (%) 9	WEIGHTED COST (%) 10	TOTAL RATIO (%) 4	COST RATE (%) 7	WEIGHTED COST (%) 8
LONG TERM DEBT	\$ 5,352,638,827	\$ (0)	\$ 5,352,638,827	29.21%	5.27%	1.54%	29.21%	5.27%	1.54%	29.21%	5.27%	1.54%	29.21%	5.27%	1.54%
SHORT TERM DEBT	353,437,249	0	353,437,249	1.93%	1.49%	0.03%	1.93%	1.49%	0.03%	1.93%	1.49%	0.03%	1.93%	1.49%	0.03%
PREFERRED STOCK	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	8,602,482,901	0	8,602,482,901	46.95%	9.00%	4.23%	46.95%	10.00%	4.69%	46.95%	11.00%	5.16%	46.95%	11.00%	5.16%
CUSTOMER DEPOSITS	588,753,069	0	588,753,069	2.94%	5.62%	0.17%	2.94%	5.62%	0.17%	2.94%	5.62%	0.17%	2.94%	5.62%	0.17%
DEFERRED INCOME TAX	3,472,224,016	(0)	3,472,224,016	18.95%	0.00%	0.00%	18.95%	0.00%	0.00%	18.95%	0.00%	0.00%	18.95%	0.00%	0.00%
INVESTMENT TAX CREDITS (1)	4,210,198	(0)	4,210,198	0.02%	7.57%	0.00%	0.02%	7.57%	0.00%	0.02%	8.19%	0.00%	0.02%	8.19%	0.00%
TOTAL	\$ 18,323,746,259	\$ (0)	\$ 18,323,746,259	100.00%		5.96%	100.00%		6.43%	100.00%		6.90%	100.00%		6.90%
YEAR END															
LONG TERM DEBT	\$ 5,820,383,336	\$ 0	\$ 5,820,383,336	30.04%	5.18%	1.56%	30.04%	5.18%	1.56%	30.04%	5.18%	1.56%	30.04%	5.18%	1.56%
SHORT TERM DEBT	277,912,868	(0)	277,912,868	1.43%	0.24%	0.00%	1.43%	0.24%	0.00%	1.43%	0.24%	0.00%	1.43%	0.24%	0.00%
PREFERRED STOCK	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMMON EQUITY	9,125,130,377	(0)	9,125,130,377	47.09%	9.00%	4.24%	47.09%	10.00%	4.71%	47.09%	11.00%	5.16%	47.09%	11.00%	5.16%
CUSTOMER DEPOSITS	464,641,173	(0)	464,641,173	2.40%	6.15%	0.15%	2.40%	6.15%	0.15%	2.40%	6.15%	0.15%	2.40%	6.15%	0.15%
DEFERRED INCOME TAX	3,687,358,089	(0)	3,687,358,089	19.03%	0.00%	0.00%	19.03%	0.00%	0.00%	19.03%	0.00%	0.00%	19.03%	0.00%	0.00%
INVESTMENT TAX CREDITS (1)	2,647,639	(0)	2,647,639	0.01%	7.51%	0.00%	0.01%	8.12%	0.00%	0.01%	8.73%	0.00%	0.01%	8.73%	0.00%
TOTAL	\$ 19,378,073,482	\$ (0)	\$ 19,378,073,482	100.00%		5.95%	100.00%		6.42%	100.00%		6.89%	100.00%		6.89%

NOTE:  
(1) INVESTMENT TAX CREDITS COST RATES ARE BASED ON THE WEIGHTED AVERAGE COST OF LONG TERM DEBT, PREFERRED STOCK AND COMMON EQUITY.  
(2) COLUMNS MAY NOT FOOT DUE TO ROUNDING.

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DECEMBER, 2011

SCHEDULE 5: PAGE 1 OF 2

<u>A. TIMES INTEREST EARNED WITH AFUDC</u>			
EARNINGS BEFORE INTEREST CHARGES	\$ 1,453,153,720	NET INCOME	\$ 1,068,164,598
ALLOWANCE FOR BORROWED FUNDS DURING CONSTRUCTION	15,612,253	PREFERRED DIVIDENDS DECLARED	0
INCOME TAXES	654,428,893	COMMON DIVIDENDS	(418,949,818)
TOTAL	\$ 2,123,192,666	AFUDC (DEBT & OTHER)	(50,113,435)
INTEREST CHARGES EXCLUDING DEBT AFUDC	\$ 400,601,374	DEPRECIATION AND AMORTIZATION EXPENSE	866,768,949
TIMES INTEREST EARNED WITH AFUDC	5.90	DEFERRED INCOME TAXES	464,551,046
		INVESTMENT TAX CREDITS	(3,173,400)
		OTHER SOURCEUSES OF FUNDS	174,745,924
		INTERNALLY GENERATED FUNDS	\$ 2,102,093,864
<u>B. TIMES INTEREST EARNED WITHOUT AFUDC</u>		CONSTRUCTION EXPENDITURES	\$ 3,303,778,823
EARNINGS BEFORE INTEREST CHARGES	\$ 1,453,153,720	PERCENT INTERNALLY GENERATED FUNDS	63.63%
ALLOWANCE FOR EQUITY FUNDS USED DURING CONSTRUCTION	(34,501,182)		
INCOME TAXES	654,428,693		
TOTAL	\$ 2,073,079,231		
INTEREST CHARGES EXCLUDING DEBT AFUDC	\$ 400,601,374		
TIMES INTEREST EARNED WITHOUT AFUDC	5.17		
<u>C. PERCENT AFUDC TO NET INCOME AVAILABLE FOR COMMON STOCKHOLDERS</u>		<u>E. LONG TERM DEBT AS A PERCENT OF TOTAL INVESTOR CAPITAL</u>	
ALLOWANCE FOR BORROWED FUNDS DURING CONSTRUCTION	\$ 15,612,253	AVERAGE RETAIL AMOUNTS	
X (1 - INCOME TAX RATE)	0.6143	JURIS ADJUSTED LONG TERM DEBT	\$ 5,352,638,827
SUBTOTAL	\$ 9,589,826	JURIS ADJUSTED SHORT TERM DEBT	353,437,249
ALLOWANCE FOR EQUITY FUNDS USED DURING CONSTRUCTION	\$ 34,501,182	JURIS ADJUSTED PREFERRED STOCK	0
TOTAL	\$ 44,091,008	JURIS ADJUSTED COMMON STOCK	8,602,482,901
NET INCOME AVAILABLE FOR COMMON	\$ 1,068,164,598	TOTAL	\$ 14,908,558,976
AFUDC AS PER CENT OF NET INCOME	4.13%	LTD TO TOTAL INVESTOR FUNDS	37.41%
		STD TO TOTAL INVESTOR FUNDS	2.47%
<u>FOOTNOTES</u>		<u>F. SHORT TERM DEBT AS A PERCENT OF TOTAL INVESTOR CAPITAL</u>	
CLAUSE OVER/UNDER RECOVERY	\$ 176,747,443	AVERAGE RETAIL AMOUNTS	
GAINS ON DISPOSITION OF PROPERTY	(2,001,520)	JURIS ADJUSTED LONG TERM DEBT	\$ 5,352,638,827
LONG TERM DEBT RETIREMENTS & REDEMPTIONS	0	JURIS ADJUSTED SHORT TERM DEBT	353,437,249
INCREASE/DECREASE IN DECOMMISSIONING FUNDS	0	JURIS ADJUSTED PREFERRED STOCK	0
	\$ 174,745,924	JURIS ADJUSTED COMMON STOCK	8,602,482,901
		TOTAL	\$ 14,908,558,976
** INCLUDES EXPENDITURES FOR NUCLEAR FUELS OF:	0	LTD TO TOTAL INVESTOR FUNDS	37.41%
		STD TO TOTAL INVESTOR FUNDS	2.47%
		<u>G. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY</u>	
		FPSC RATE OF RETURN	6.90%
		LESS: RECONCILED AVG. RETAIL WEIGHTED COST RATES FOR:	
		LONG TERM DEBT	1.54%
		SHORT TERM DEBT	0.03%
		PREFERRED STOCK	0.00%
		CUSTOMER DEPOSITS	0.17%
		TAX CREDITS - WTD COST	0.00%
		SUBTOTAL	1.74%
		TOTAL	5.16%
		DIVIDED BY COMMON EQUITY RATIO	46.95%
		JURISDICTIONAL RETURN ON COMMON EQUITY	11.00%

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
FINANCIAL INTEGRITY INDICATORS  
DECEMBER, 2011

SCHEDULE 5: PAGE 2 OF 2

H. PRO FORMA ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY

PRO FORMA RATE OF RETURN 6.66%

LESS: AVERAGE RETAIL WEIGHTED COST RATES FOR:

LONG TERM DEBT	1.54%
SHORT TERM DEBT	0.03%
PREFERRED STOCK	0.00%
CUSTOMER DEPOSITS	0.17%
TAX CREDITS - WTD COST	0.00%
SUBTOTAL	<u>1.74%</u>

PRO FORMA FOR LESS NON EQUITY COST

4.91%

PRO FORMA COMMON EQUITY RATIO

46.95%

PRO FORMA RETURN ON COMMON EQUITY

10.46%

**Q.**

Storm Cost Recovery. Refer to the testimony of Company witness Moray Dewhurst at pages 53 (lines 22-23) and 54. Referring to page 54 (lines 3-7), please explain fully and in detail how and why the three-part framework for storm cost recovery is a “complex issue” given the fact that this framework has been approved by the Commission in the past.

**A.**

Moray Dewhurst doesn't say that the three part framework is a complex issue. Storm cost recovery itself is a complex issue that has been a very controversial matter in recent cases.

**Q.**

Distribution O&M Expense. Refer to the testimony of Company witness George Hardy at page 23 and MFR Schedule C-6.

- a. For each cost category of Distribution O&M expenses discussed in Mr. Hardy's testimony (restoration, reliability, hardening, customer response, field support and other FPL business units) that totals the \$295 million for the projected 2013 test year, please provide a breakout of the components that comprise each such category (e.g. the Distribution Reliability Programs listed on Exhibit GKH-2) and reconcile to the distribution related accounts listed on MFR Schedule C-6 (pages 4-5).
- b. For each cost category of Distribution O&M expense listed in part "a" above, please provide a breakout of the components that comprise each such category for the 2012 prior year and reconcile to the distribution related accounts listed on MFR Schedule C-6 (pages 4-5).

**A.**

- a. See Attachment No. 1.
- b. See Attachment No. 2.

<u>COST CATEGORY</u>	<u>Description</u>	<u>2013</u>
<u>GROWTH</u>	New Service Accounts	\$ 10,863,593
	System Expansion (also provides reliability benefits)	\$ 223,535
	Subtotal - Growth	<u>\$ 11,087,128</u>
<u>RELIABILITY</u>	Vegetation Management	\$ 49,627,653
	Feeder/Lateral Cable	\$ 757,542
	Priority Feeders	\$ 2,893,410
	Overhead Line Inspections	\$ 2,790,483
	Vault Inspections	\$ 2,145,921
	Submarine Cable	\$ 219,096
	VAR Management	\$ 1,557,162
	Switch Cabinets	\$ 102,231
	Handhole Inspections	\$ 3,243,169
	Small Wire Replacement	\$ 550,016
	Cathodic Protection	\$ 208,185
	Other	\$ 1,354,738
		Subtotal - Reliability
<u>HARDENING</u>	Pole Inspections (also provides reliability benefits)	\$ 9,273,103
	Vegetation (6-yr. cycle laterals) (also provides reliability benefits)	\$ 19,027,010
	Hardening Plan	\$ 7,487,743
	Underground Conversion (GAF)	\$ 334,630
	Subtotal - Hardening	<u>\$ 36,122,486</u>
<u>RESTORATION</u>	Out of Service	\$ 74,156,861
	No Loss of Service (e.g., voltage issues)	\$ 6,567,796
	Subtotal - Restoration	<u>\$ 80,724,657</u>
<u>CUSTOMER RESPONSE</u>	Joint Use Pole Attachment Expense	\$ 8,821,216
	Response to Customer Inquiries/Requests	\$ 6,452,690
	Underground Cable Locate Requests	\$ 3,362,661
	Regulatory and Environmental Compliance	\$ 7,473,647
		Subtotal - Customer Response
<u>FIELD SUPPORT</u>	Service Center Staff Support	\$ 18,299,654
	Staff Support	\$ 17,977,251
	Meter/Transformer Installation Credits	\$ (13,942,492)
	Environmental Cost Recovery Expenses	\$ 2,199,994
		Subtotal - Field Support
	Subtotal - Distribution Business Unit	<u>\$ 244,028,799</u>
<u>OTHER BUS'S</u>	<u>Other Business Units</u>	
	Transmission - primarily Distribution substation expenses	\$ 20,815,044
	Customer Service - primarily meter expenses	\$ 21,728,515
	Other Business Units - (e.g., Corporate Real Estate, Human Resources)	\$ 7,987,052
	TOTAL DISTRIBUTION	<u>\$ 294,559,410</u>
	<u>Total Distribution per MFR C-6 (000)</u>	
	Distribution Expenses Operating	\$ 99,943
	Distribution Expenses Maintenance	\$ 194,616
	TOTAL DISTRIBUTION PER MFR C-6	<u>\$ 294,559</u>

Note 1: During the preparation of this interrogatory response, FPL determined that the amounts shown in the cost categories that FPL Witness Hardy uses on page 23 of his testimony to explain the activities and programs included in Distribution's O&M expenses need to be adjusted, although the total amount for all categories remains unchanged. Below are the as-filed and adjusted amounts for the O&M cost categories.

	<u>As Filed</u>	<u>Corrected</u>
Growth	12	11
Reliability	66	65
Hardening	37	36
Restoration	92	81
Customer Response	31	26
Field Support	30	25
Other Business Units	27	51
Total Distribution	295	295

Prior to the hearing, FPL will file an errata sheet to reflect these adjustments in Witness Hardy's testimony.

Note 2: As noted on MFR C-6, FPL does not budget at the FERC account level, therefore, FPL is providing its reconciliation at the level of detail provided in MFR C-6.

<u>COST CATEGORY</u>	<u>DESCRIPTION</u>	<u>2012</u>
<u>GROWTH</u>	New Service Accounts	\$ 10,053,163
	System Expansion (also provides reliability benefits)	\$ 142,553
	<b>Subtotal - Growth</b>	<b>\$ 10,195,716</b>
<u>RELIABILITY</u>	Vegetation Management	\$ 46,553,069
	Feeder/Lateral Cable	\$ 1,122,984
	Priority Feeders	\$ 2,830,603
	Overhead Line Inspections	\$ 3,152,483
	Vault Inspections	\$ 2,103,835
	Submarine Cable	\$ 214,804
	VAR Management	\$ 1,526,615
	Switch Cabinets	\$ 98,189
	Handhole Inspections	\$ 3,148,159
	Small Wire Replacement	\$ 534,753
	Cathodic Protection	\$ 204,402
	Other	\$ 1,325,867
<b>Subtotal - Reliability</b>	<b>\$ 62,815,762</b>	
<u>HARDENING</u>	Pole Inspections (also provides reliability benefits)	\$ 9,452,504
	Vegetation (6-yr. cycle laterals) (also provides reliability benefits)	\$ 12,677,021
	Hardening Plan	\$ 7,151,846
	Underground Conversion (GAF)	\$ 324,878
<b>Subtotal - Hardening</b>	<b>\$ 29,606,249</b>	
<u>RESTORATION</u>	Out of Service	\$ 75,324,343
	No Loss of Service (e.g., voltage issues)	\$ 6,439,041
	<b>Subtotal - Restoration</b>	<b>\$ 81,763,384</b>
<u>CUSTOMER RESPONSE</u>	Joint Use Pole Attachment Expense	\$ 8,749,000
	Response to Customer Inquiries/Requests	\$ 5,861,536
	Underground Cable Locate Requests	\$ 3,271,397
	Regulatory and Environmental Compliance	\$ 8,343,332
	<b>Subtotal - Customer Response</b>	<b>\$ 26,225,265</b>
<u>FIELD SUPPORT</u>	Service Center Staff Support	\$ 17,893,387
	Staff Support	\$ 17,851,720
	Meter/Transformer Installation Credits	\$ (11,810,098)
	Environmental Cost Recovery Expenses	\$ 133,642
	<b>Subtotal - Field Support</b>	<b>\$ 24,068,651</b>
<b>Subtotal - Distribution Business Unit</b>	<b>\$ 234,675,027</b>	
	<u>Other Business Units</u>	
<u>OTHER BUS</u>	Transmission (primarily Distribution substation expenses)	\$ 20,177,627
	Customer Service (primarily meter expenses)	\$ 21,204,509
	Other Business Units (e.g., Corporate Real Estate, Human Resources)	\$ 8,407,191
	<b>TOTAL DISTRIBUTION</b>	<b>\$ 284,464,354</b>
	<u>Total Distribution per MFR C-6 (000)</u>	
	Distribution Expenses Operating	\$ 100,915
	Distribution Expenses Maintenance	\$ 183,549
	<b>TOTAL DISTRIBUTION PER MFR C-6</b>	<b>\$ 284,464</b>

Note 1: As noted on MFR C-6, FPL does not budget at the FERC account level, therefore, FPL is providing its reconciliation at the level of detail provided in MFR C-6.

**Q.**

Injuries and Damages. Refer to the testimony of Company witness George Hardy at page 20 (lines 3-8). Please provide the level of injuries and damages expense included in FPL's filing for the 2012 prior year and the 2013 test year.

**A.**

Injuries and Damages Reserve (expense) budgets for 2012 and 2013 are \$12 million and 12.2 million, respectively.

The Injuries and Damages Reserve amounts are unrelated to George Hardy's testimony. Mr. Hardy's testimony relates to OSHA, which is employee related claims (Worker's Comp), whereas the Injuries and Damages Reserve relates to third party claims.



**73**

**FPL's Responses to  
OPC's Seventh Set of Interrogatories  
(No. 142)**

**Q.**

Amortization of Reserve Surplus. Please provide a detailed reconciliation of each of the following amounts (shown in \$000s) and explain, in detail, why the amounts differ between the various source documents.

- a. Please provide a detailed reconciliation of the 2012 Retail Net Operating Income contained in response to POD 48 at Bates # OPC007925 of \$1,396,074 to the jurisdictional adjusted 2012 Net Operating Income on Schedule C-1 for the Prior Year Ended 12/31/12 of \$1,400,866. For each item that contributes to the difference between the \$1,396,074 and the \$1,400,866, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2012 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.
- b. Please provide a detailed reconciliation of the 2012 Retail Rate Base contained in response to POD 48 at Bates # OPC007925 of \$20,448,031 to the 2012 Jurisdictional Utility Rate Base of on Schedule B-1 for the prior Year Ended 12/31/12 of \$20,400,657. For each item that contributes to the difference between the \$20,448,031 and the \$20,400,657, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2012 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.
- c. Please provide a detailed reconciliation of the 2013 Retail Net Operating Income contained in response to POD 48 at Bates # OPC007926 of \$1,212,330, to the jurisdictional adjusted 2013 Net Operating Income on Schedule C-1 for the Test Year Ended 12/31/13 of \$1,156,359. For each item that contributes to the difference between the \$1,212,330 and the \$1,156,359, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2013 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts. Please also separately identify the portion of the difference that results from the Cape Canaveral plant treatment.
- d. Please provide a detailed reconciliation of the 2013 Retail Rate Base contained in response to POD 48 at Bates # OPC007926 of \$22,989,182 to the jurisdictional adjusted 2012 Jurisdictional Utility Rate Base of on Schedule B-1 for the Test Year Ended 12/31/13 of \$21,036,823. For each item that contributes to the difference between the \$22,989,182 and the \$21,036,823, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2013 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts. Please also separately identify the portion of the difference that results from the Cape Canaveral plant treatment in the MFRs.

- e. Please provide a detailed reconciliation of the 2011 Retail Net Operating Income contained in response to POD 48 at Bates # OPC008088 of \$1,265,796 (same amount also identified in response to OPC Interrogatory 85, Attachment 1, page 2 of 2) to the jurisdictional adjusted 2011 Net Operating Income on Schedule C-1 for the Historic Year Ended 12/31/11 of \$1,264,280. For each item that contributes to the difference between the \$1,265,796 and the \$1,264,280, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2011 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.
- f. Please provide a detailed reconciliation of the 2011 Retail Rate Base contained in response to POD 48 at Bates # OPC008088 of \$18,337,615 (same amount also identified in response to OPC Interrogatory 85, Attachment 1, page 2 of 2) to the 2011 Jurisdictional Utility Rate Base on Schedule B-1 for the Historic Year Ended 12/31/11 of \$18,323,746. For each item that contributes to the difference between the \$18,337,615 and the \$18,323,746, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2012 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.

**A.**

a. through d. - Please see Attachment No. 1.

e. & f.

FPL's settlement agreement provides an opportunity for the Company to earn a return of 11% on regulatory ROE from 2010 through 2012. The cap of 11% on regulatory ROE is applied on a non-weather adjusted basis as required by the Settlement. In order to be provided the opportunity to earn 11% in any month, the Company must estimate the regulatory net operating income and rate base that will ultimately be reflected in that month's surveillance report, which is not available at the time earnings for that month are recorded. Therefore, an estimate of surplus amortization is recorded for that period's financial close. Once the final surveillance report is prepared, an entry is recorded to true-up that surplus accrual to 11% regulatory ROE.

The estimated surplus amortization referenced above is based on an estimate of the annual FPSC jurisdictional earnings, which is determined using high-level actual per book income statement data, forecasted rate base, and retail separation factors. The NOI amount of \$1,265,796 and rate base amount of \$18,337,615 referenced in POD 48, Bates # OPC008088 represent estimated amounts used to develop the estimated surplus amortization for December 2011. In contrast, the NOI amount of \$1,264,280 reflected on MFR C-1 and rate base amount of \$18,323,746 reflected on MFR B-1 for the Historical Year represent actual amounts as calculated and reported on FPL's December 2011 earnings surveillance report, which includes both the estimated surplus amortization and the true-up entry as described above. See Attachment No. 2 for a comparison of the estimated and actual inputs used to calculate NOI and rate base for December 2011.

Note: The December 2011 earnings surveillance report filed with the Commission on February 15, 2012 reconciles in all respects with MFR B-1, C-1, and the related MFR's for the historical year ended December 31, 2011.

**Part (a):**

The difference in 2012 Retail Net Operating Income (NOI) per POD 48 at Bates # OPC007925 is mainly due to timing of the development of the financial forecast per books in the Consolidated Financial Model (CFM) and the completion of the 2012 Jurisdictional Adjusted NOI amount on MFR C-1. There was a difference in the assumed amount of incentive compensation disallowed between the CFM and the Regulatory Information System (RIS) in which RIS's assumption was a higher disallowance. Additionally, consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFRs. The level and preliminary timing at which the income statement jurisdictional factors are incorporated into the calculation of NOI is at a higher level in the CFM than the detailed level incorporated by RIS for jurisdictional adjusted MFR filing purposes. The RIS incorporated jurisdictional factors are the result of the final completed cost of service study prepared in support of this base rate filing.

	(000's)
	<u>2012</u>
Retail NOI per POD 48 at Bates #OPC007925 (CFM)	\$ 1,396,074
Difference	<u>4,792</u>
Retail NOI per MFR C-1 (RIS)	<u>\$ 1,400,866</u>
Difference:	
NOI Adjustment Difference in Assumption for Disallowed Incentive Comp.	\$ 3,167
NOI Manatee U2 ESP Plant (MFR C-2, page 2 of 2)	292
NOI Jurisdictional Factors and Other	<u>1,333</u>
Total	<u>\$ 4,792</u>

**Part (b):**

The difference in 2012 Retail Rate Base is primarily due to two items within Retail Rate Base. 1.) Consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFR; 2.) Associated Company Payables, was removed from rate base in the CFM financial forecast while appropriately kept in rate base in the Regulatory Informational System (RIS), for jurisdictional adjusted MFR filing purposes. The remaining portion of the difference is due to the level and preliminary timing at which the rate base jurisdictional factors are incorporated into the calculation of rate base in the CFM. The detail level is higher in the CFM than the detailed level incorporated by RIS for jurisdictional adjusted MFR filing purposes. The RIS incorporated jurisdictional factors are the result of the final completed cost of service study prepared in support of this base rate filing.

	(000's)
	<u>2012</u>
Retail Rate Base per POD 48 at Bates #OPC007925 (CFM)	\$ 20,448,031
Difference	<u>(47,374)</u>
Retail Rate Base per MFR B-1 (RIS)	<u>\$ 20,400,657</u>
Difference:	
Manatee U2 ESP	\$ (19,997)
Associated Company Payables	(18,735)
Rate Base Jurisdictional Factors and Other	<u>(8,641)</u>
Total	<u>\$ (47,374)</u>

**Part (c):**

The difference in 2013 Retail Net Operating Income (NOI) per POD 48 at Bates # OPC007926 and 2013 Retail Rate Base per MFR C-1 is primarily due to different treatment of four items within Retail NOI. The differences in Retail NOI treatment of these four items have no impact on the amortization of earnings surplus calculation in the 2013 test year. The amortization of reserve surplus of approximately \$191 million in the 2013 test year is simply the projected remaining amount of the original approximately \$895 million depreciation reserve surplus that must be amortized per the 2010 Rate Stipulation and Settlement Agreement after considering the amounts amortized in 2010-2012. See below for a description of the four primary differences in retail NOI.

1.) Consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFRs.

2.) Cape Canaveral Modernization projected Retail NOI amount was included in the CFM's 2013 Retail NOI. This amount was removed from the 2013 general base rate request in the MFR's and shown as part of a June 2013 Step Increase request in the separate Canaveral Step Increase MFR's for the Year Ended 5/31/2014.

3.) Extended Power Uprate projects (EPU's) which were projected to placed into service during 2012 are included in the CFM's Retail NOI beginning January 1, 2013. These 2012 EPU additions NOI amounts were removed from the MFR's, as they are subject to the Nuclear Cost Recovery mechanism and are not part of the 2013 general base rate request in this case.

4.) Differences are also caused by: a) the preliminary timing of the development of the financial forecast per books in the Consolidated Financial Model (CFM) and the completion of the Jurisdictional Adjusted NOI amount on MFR C-1 as prepared by the Regulatory Information System (RIS); and b) the level at which the income statement jurisdictional factors are incorporated into the calculation of NOI is at a higher level in the CFM than the detailed level incorporated by RIS for jurisdictional adjusted MFR filing purposes. The RIS incorporated jurisdictional factors are the result of the final completed cost of service study prepared in support of this base rate filing.

	(000's)
	<u>2013</u>
Retail NOI per POD 48 at Bates #OPC007926 (CFM)	\$ 1,212,330
Difference	<u>(55,971)</u>
Retail NOI per MFR C-1 (RIS)	<u>\$ 1,156,359</u>
Difference:	
NOI Manatee U1 & U2 ESP Plant (MFR C-2, page 2 of 3)	\$ 1,170
NOI Cape Canaveral Modernization Plant (MFR C-2, page 3 of 3)	22,590
NOI on EPU 2012 Plant additions	(77,746)
NOI Jurisdictional Factors and Other	<u>(1,985)</u>
Total	<u>\$ (55,971)</u>

**Part (d):**

The difference in 2013 Retail Rate Base per POD 48 at Bates # OPC007926 and 2013 Retail Rate Base per MFR B-1 is primarily due to different treatment of four items within Retail Rate Base. The differences in rate base treatment of these four items have no impact on the amortization of earnings surplus calculation in the 12/31/2013 test year. The amortization of reserve surplus of approximately \$191 million in the 2013 test year is simply the projected remaining amount of the original approximately \$895 million depreciation reserve surplus that must be amortized per the 2010 Rate and Stipulation and Settlement Agreement after considering the amounts amortized in 2010-2012. See below for a description of the four primary differences in retail rate base.

- 1.) Consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFRs.
- 2.) Associated Company Payables were removed from rate base in the CFM financial forecast while appropriately remaining in rate base within the Regulatory Information System (RIS) for jurisdictional adjusted MFR's filing purposes.
- 3.) Cape Canaveral Modernization projected 13 month average net plant in-service amount was included in the CFM's 2013 Retail Rate Base. This amount was removed from the 2013 general base rate request in the MFR's and shown as a component of the June 2013 Step Increase request in the separate Canaveral Step Increase MFR's for the Year Ended 5/31/2014.
- 4.) Extended Power Uprate projects (EPU's) which were projected to placed into service during 2012 are included in the CFM's rate base beginning January 1, 2013. These 2012 EPU additions were removed from the MFR's, as they are subject to the Nuclear Cost Recovery mechanism and are not part of the general base rate request in this case.

The remaining portion of the difference is due to the detail level and preliminary timing at which the rate base jurisdictional factors are incorporated into the calculation of rate base in the CFM. The detail level is higher in the CFM than the detailed level incorporated by RIS for MFR filing purposes. The RIS incorporated juris factors are the result of the final completed cost of service study prepared in support of this base rate filing.

	(000's)
	<u>2013</u>
Retail Rate Base per POD 48 at Bates #OPC007926 (CFM)	\$ 22,989,182
Difference	<u>(1,952,359)</u>
Retail Rate Base per MFR B-1 (RIS)	<u>\$ 21,036,823</u>
Difference:	
Manatee U2 & U1 ESP	\$ (76,070)
Associated Company Payables	(19,149)
Cape Canaveral Modernization Plant	(509,477)
EPU 2012 Plant additions less accumulated depreciation	(1,320,357)
Rate Base Jurisdictional Factors and Other	<u>(27,306)</u>
Total	<u>\$ (1,952,359)</u>



OPC INTERROGATORY REQUEST NO. 142  
 ESTIMATED EARNINGS VERSUS SURVEILLANCE REPORT EARNINGS

Actual Vs. Revised Est.	Estimated	Actual	Difference	% Diff
Juris Noi	1,367,069	1,367,234	165	0.01%
Juris Noi Adj	(101,273)	(102,954)	(1,681)	-0.13%
Juris Adj Noi	1,265,796	1,264,280	(1,516)	-0.12%
Rate base	18,337,615	18,323,746	(13,868)	-0.08%
ROR	6.9027%	6.90%	0.00%	-0.04%
NEQ Cost	1.7349%	1.7354%	0.0005%	0.03%
EQ Ratio	46.9798%	46.9472%	-0.0326%	-0.07%
ROE	11.000%	11.000%	0.000%	0.00%

INPUTS:	Estimated	Actual	Difference	% Diff
ALLOWED ROE	11.000%	11.000%	0	0.00%
JURIS ADJUSTED NOI	1,265,796	1,264,280	(1,516)	-0.12%
JURIS ADJ RATE BASE	18,337,615	18,323,746	(13,868)	-0.08%
EQUITY RATIO	46.9798%	46.9472%	(0)	-0.07%
NON EQUITY COST RATES	1.7349%	1.7354%	0	0.03%
JURIS NOI	1,367,069	1,367,234	165	0.01%
JURIS NOI ADJ	(101,273)	(102,954)	(1,681)	1.63%
FLOWBACK ADJ	(45,749)			
ESR FLOWBACK ADJ				

OPC INTERROGATORY REQUEST NO. 142  
ESTIMATED EARNINGS VERSUS SURVEILLANCE REPORT EARNINGS

JURIS NET OPERATING INCOME -ANNUAL	Estimated	Actual	Difference	% Diff
REVENUES FROM SALES	(10,265,497)	(10,265,485)	(12)	0.00%
OTHER OPERATING REVENUES	(168,739)	(168,751)	12	-0.01%
OPERATING REVENUE	(10,434,236)	(10,434,235)	(0)	0.00%
FUEL_&_INTERCH_EXPENSE	4,850,336	4,850,336	0	0.00%
OTH_OPER_&_MAINT_EXP	1,686,807	1,686,878	(72)	0.00%
DEPRECIATION_EXPENSE	850,958	850,423	535	0.06%
TAXES_OTH_THAN_INC_TAX	1,057,267	1,057,211	57	0.01%
OPER_INCOME_TAXES	623,795	624,160	(365)	-0.06%
GAIN_LOSS_PROPERTY	(1,996)	(1,996)	(0)	0.00%
NET OPERATING INCOME	(1,367,069)	(1,367,234)	165	-0.01%

JURIS NOI ADJUSTMENTS - ANNUAL	Estimated	Actual	Difference	% Diff
NOI_AVIATION	(418)	(418)	0	0.00%
NOI_CAP_COST_REC	(3,108)	(3,100)	(8)	0.27%
NOI_COST_REC_ECCR	1,113	1,117	(4)	-0.36%
NOI_ECON_DEVELOP	(14)	(15)	0	-3.20%
NOI_ECRC_COST_REC	76,032	76,029	3	0.00%
NOI_EXEC_COMP	(17,325)	(17,245)	(80)	0.46%
NOI_FIN_PLANNING_SERVICES	(253)	(253)	0	0.00%
NOI_FRANCHISE_EXPENSE	(262,888)	(283,286)	20,398	-7.76%
NOI_FRANCHISE_REVENUE	262,888	283,286	(20,398)	-7.76%
NOI_FUEL_COST_REC_RETAIL	5,185	5,186	(1)	-0.03%
NOI_GRT_ABOVE_1_5	172	172	0	0.05%
NOI_IND_ASSOC_DUES	(659)	(659)	0	0.00%
NOI_INTEREST_SYNCHRONIZATION	23,822	23,834	(12)	-0.05%
NOI_INTEREST_TAX_DEFICIENCIES	474	474	0	0.00%
NOI_RATE_CASE_ADJ*	0	1,577	(1,577)	0.00%
NOI_STORM_DEF_RECOVERY	16,250	16,252	(2)	-0.01%
TOTAL	101,273	102,954	(1,681)	-1.66%

SURPLUS ADJUSTMENT

TOTAL EXCLUDING SURPLUS ADJ	101,273	102,863	(104)	
JURIS ADJUSTED NOI	(1,265,796)	(1,264,280)	(1,516)	0.12%

\* NOTE: NOI\_RATE\_CASE\_ADJ represents the incremental surplus depreciation Surveillance Report true-up necessary to earn 11.0% ROE.

**AFFIDAVIT**

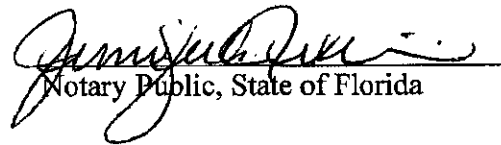
  
**(Robert E. Barrett, Jr.)**

State of Florida            )

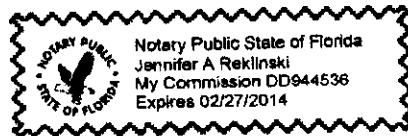
County of **Palm Beach**)

I hereby certify that on this 22<sup>nd</sup> day of May, 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 co-sponsored the answer(s) to Interrogatory No(s). **142** from **OPC's Seventh** 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 22<sup>nd</sup> day of May, 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 21 day of May, 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. 142 from OPC's 7<sup>th</sup> 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 21 day of May, 2012.

Nicole Andrea Gregory  
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# EE173212  
Expires 2/26/2016

**74**

**FPL's Responses to  
OPC's Eighth Set of Interrogatories  
(Nos. 143, 145, 147, 150,  
152-156, 158-160, 162-169,  
169 Supplemental, and 170)**

**Q.**

Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Refer to Ousdahl testimony page 29 and Exhibit KO-11. For the 2011 allocations for EMT costs, please provide all of the specific analyses for each function that form the basis for these allocations. Please include a detailed description and explanation of each that includes: a) the connection between each study or analysis and the allocation basis; and b) the total cost pool and the allocation to FPL and each affiliate for each function and allocation basis.

**A.**

The Energy Marketing & Trading Service Fee, also identified as the Back Office Allocation, is comprised of service costs for Systems and Risk Management activities that are charged to NextEra. The charges to NextEra are based on the actual costs for FPL employees to provide these services. The first step in the process is to determine which FPL employees are involved with providing services to NextEra. These employees are then categorized and included in the allocation model as a quantity of Full-Time Equivalent Employees (FTEs), that provide services from a particular group, such as Systems. These primary groupings are further broken down into smaller groups, such as Data Base Administrator, where appropriate. The next step is to determine the salaries and payroll loadings that correspond to the groupings of FTEs. Finally, a percentage value is applied to the payroll values for each group to calculate the amount that will be charged to NextEra. The percentage values are determined by time studies which identify the employees providing services to NextEra and determine how much time the employees spend on those activities. Non-payroll O&M expenses, such as employee cellular charges, are charged to NextEra using the same charge percentages used for payroll. Non-payroll O&M expenses, such as vendor charges for software, are charged to NextEra based on allocations determined by the specific use of or purpose for the expense.

The 2011 Back Office Allocation costs, allocations, and supporting information have been included in the Attachment No. 1. The 2011 time studies have been provided in FPL's response to OPC's Eighth Request for Production of Documents No. 75.

**Q.**

Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Refer to Ousdahl testimony page 29 and Exhibit KO-11. Please explain in detail how the Power Generation Division costs are allocated and provide the relevant cost, allocation basis statistics, and cost allocations for each of the years 2011 through 2013.

**A.**

Power Generation Division (PGD) does not use an allocation methodology to charge NextEra for support except for certain specific transactions. A direct charge methodology is used by PGD employees when supporting NextEra Energy Resources (NEER). Internal orders are set up to capture direct support by PGD employees for their time, expenses and payroll loadings. When PGD employees support NEER, the appropriate NEER internal order is charged for time, expenses and payroll loadings. The fully loaded costs are charged to NextEra at months end.

As stated above, PGD does use an allocation methodology for specific direct payroll and non-payroll charges. Direct payroll charges that are allocated include work performed at the Fleet Performance and Diagnostics Center (FPDC) and the FPL/NEER payroll allocation is derived from an average of: (1) Installed MW, (2) Number of Generators monitored and (3) Number of Enterprise Wide Information System (EWIS) data points used to monitor fleet performance. Direct non-payroll charges that use an allocation methodology include a storage fee for access to two rotors that is allocated based on the number of rotors in the fleet (NEER vs FPL). Other direct non-payroll charges include training (allocated based on attendees) software licensing (allocated on a user basis) and costs for access to a backup site for the FPDC (allocated based on square footage used by each entity).

Fully loaded support costs for 2011, 2012 and 2013 are listed below:

2011 Historical \$6,060,263

2012 Prior Year \$5,702,149

2013 Test Year \$5,909,678

**Q.**

Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Refer to Ousdahl testimony page 30 and Exhibit KO-12, for 2011. Please list each application of each cost driver including: a) which costs were allocated using each driver; b) why each driver was chosen for each cost; and c). show the total cost and the amount allocated for each application of each driver.

**A.**

In response to questions a) and c), please see Attachment Nos. 1 & 2. They are being provided in two parts due to the implementation of SAP in July 2011. For January to June 2011, a ratable amount of 2011 budgeted AMF was billed. For July - December 2011, actual cost pool amounts incurred were billed via SAP. Also at year end 2011, a true-up for the Massachusetts Formula was performed due to the divestiture of fossil units by NEER. In response to question b), the driver for each cost pool was selected because it represents the best indicator of cost causation. During the budget process, the Cost Measurement and Allocation department meets with each business unit (BU) to review each BU's activities and determine the continued appropriateness of the AMF drivers. Attachment No. 3 includes a key to identify the drivers.



FPL  
Application of Cost Drivers  
For the period Jan-June 2011

Corp. Staff Group	BA	BASA Dspt	Loc/Sec	Driver	Yr/Mth	Data		Jan to June - one half of Total
						2011 Estimate as of July 2010	Affiliate Driver %	
Cap'd HW & SW	Manual	Capitalized Hardware Benefiting Affil	Manual	c10	Cost Pool	Affiliate Amount	Affiliate Driver %	Jan to June - one half of Total
Cap'd HW & SW Total								
Corporate Comm.	11683	EDITORIAL	All	c1	9,829,106	12.11%	1,190,305	595,152
	11684	ELECTRONIC	All	c1	121,401	28.40%	34,478	17,239
	11686	ADMINISTRATION	All	c1	9,950,508	40.51%	1,224,783	612,391
	11695	MEDIA RELATIONS	All	c1	0	34.65%	0	0
	12056	MANAGEMENT	All	c1	3,930,907	34.65%	1,362,059	681,030
	11694	NUCLEAR COMMUNICATION	All	c1	1,328,485	34.65%	480,320	230,160
	00059	HISTORICAL MUSEUM	All	c1	337,198	50.00%	168,599	84,299
	01740	CENTRALIZED SERVICES	All	c1	0	34.65%	0	0
	01741	COMPANY INITIATIVE	All	c1	435,022	34.65%	150,735	75,368
	12049	ENERGY ENCOUNTER	All	c1	40,000	34.65%	13,860	6,930
	01748	ANNUAL REPORT	All	c1	0	34.65%	0	0
		Communication Services Internal	All	c1	20,000	34.65%	6,930	3,465
		Communication Services Nuclear	All	c1	130,000	34.65%	45,045	22,523
	10422	ADMINISTRATION	All	c1	1,332,623	34.65%	461,754	230,877
	01743	Email External	All	c1	796,600	34.65%	276,022	138,011
		Interactive/External	All	c1	0	34.65%	0	0
		Interactive/Internal	All	c1	129,500	34.65%	44,872	22,436
	01744	Customer Basic	All	c1	1,159,798	34.65%	401,870	200,935
	01746	Employee Communication	All	c1	358,910	34.65%	124,362	62,181
Corporate Comm. Total					9,989,042	673.70%	3,516,428	1,758,274
Eng. Constr & Cor	01522	DRE - Cafeteria Operations	002301	c4	561,272	33.29%	186,847	93,424
	10301	ISC - BIS MANAGER	008115	c1	1,705,215	34.65%	590,857	295,429
	10341	MIAMI & LFO MAIL SERVICES	All	c2	440,257	1.88%	8,277	4,138
	10357	JUNO MAIL SERVICES	All	c1	176,920	34.65%	61,303	30,651
	12260	ISC - CORPORATE TRAVEL / SUPP	008104	c1	90,199	34.65%	31,254	15,627
	12405	INTERSITE COURIER - CORP.	All	c1	710,858	34.65%	246,312	123,156
	12406	MIAMI PRINT & COPY CENTER(rem)	All	c1	0	34.65%	0	0
	12407	JUNO COPY CENTER(remove as of	All	c1	0	34.65%	0	0
	25386	ISC - BIS MANAGER	008114	c1	498,571	34.65%	172,755	86,377
		ISC - BUSINESS ANALYTICS	008118	c1	573,779	34.65%	198,814	99,407
		ISC - PERFORMANCE MGMT/SRCIN	008119	c1	0	34.65%	0	0
		ISC - TRANSPORTATION LOGISTIC	067100	c3	1,920	33.73%	648	324
		ISC - VP INTEGRATED SUPPLY C	008101	c1	2,234,697	69.30%	774,322	387,161
Eng. Constr & Corp Svcs Total					6,993,688	450.05%	2,271,390	1,135,695
Finance	01215	COST ALLOCATIONS	000948	c1	260,026	34.65%	90,089	45,050
	10361	DELOITTE HASKINS & SELLS	000985	c1	0	34.65%	0	0
	10362	GEN ACCTG - CORP ACCTG DIR S	000914	c1	0	34.65%	0	0
	10367	ACCOUNTS PAYABLE - DISBURSE	000903	c2	0	1.88%	0	0
		ACCOUNTS PAYABLE - CASH CON	000916	c1	0	34.65%	0	0
	11111	BUDGETING DEPT GENERAL EXP	061200	c1	0	34.65%	0	0
	11448	QUALITY PLANNING & ANALYSIS	060003	c1	0	34.65%	0	0
	11540	TAX DEPARTMENT - TAX ACCOUN	000924	c1	0	34.65%	0	0
	M10360	COMPTROLLER'S STAFF (2) (now	M000900	c1	0	34.65%	0	0
		Casualty Program - FPL Group	Manual	c1	6,999	34.65%	2,425	1,213
		Workers Comp. Actuarial Reserve Ar	Manual	c1	0	34.65%	0	0
		GROUP CRIME INSURANCE	Manual	c1	346	34.65%	120	60
		GROUP FIDUCIARY	Manual	c1	586	34.65%	203	102
	01866	GEN ACCTG - ACG/FINANCIAL ACC	000901	c1	0	34.65%	0	0
	01870	GEN ACCTG - CORP/REG/ASSET/A	000955	c1	929,386	34.65%	322,032	161,016
Finance Total					1,197,343	486.98%	414,879	207,440
General Counsel	10021	MANAGEMENT & ADMINISTRATIVE	0065301	c1	2,918,570	34.65%	1,011,285	505,642
	10025	FPL GRP SUP / COR REC. DOCFILE	0065319	c1	0	34.65%	0	0
		FPL GRP SUP / DIRECTORS FEES	0065321	c1	0	34.65%	0	0
		FPL GRP SUP / FPL GROUP SUPP	0065370	c1	0	34.65%	0	0
		FPL GRP SUP / GC NUCLEAR_IB	0065345	c1	0	34.65%	0	0
		FPL GRP SUP / GC REGULATORY	0065340	c1	0	34.65%	0	0
		FPL GRP SUP / GC REGULATORY-I	0065342	c1	0	34.65%	0	0
		FPL GRP SUP / GC-BENEFITS	0065348	c1	0	34.65%	0	0

FPL  
Application of Cost Drivers  
For the period Jan-June 2011

Corp. Staff Group	BA	BASA Dscept	Loc/Sec	Driver	Yr/Mth	Data		Jan to June - one half of Total
						2011 Estimate as of July 2010	Affiliate Driver %	
General Counsel	10025	FPL GRP SUP / GC-COMMERCIAL	005350	c1	Cost Pool	Affiliate Amount		
		FPL GRP SUP / GC-LABOR&EMPL	005344	c1	0	34.65%	0	0
		FPL GRP SUP / GC-LITIGATION-GC	005331	c1	0	34.65%	0	0
		FPL GRP SUP / GC-LITIGATION-JB	005330	c1	0	34.65%	0	0
		FPL GRP SUP / GC-RELEND USE EN	005360	c1	0	34.65%	0	0
		FPL GRP SUP / GC-SUPPORT SERV	005375	c1	0	34.65%	0	0
		FPL GRP SUP / LAW- CORPORATE AI		c1	4,614,273	34.65%	1,598,846	799,423
		FPL GRP SUP / Compliance AI		c1	1,865,262	34.65%	653,243	326,622
					9,418,105	554.40%	3,263,374	1,631,667
General Counsel Total								
Human Resources		10037 Compensation HR Services	002526	c4	0	33.29%	0	0
		Compensation Exec Comp and Ben A	002530	c4	0	33.29%	0	0
		12348 Employee Screening TMO Recruiting	002544	c4	284,662	33.29%	94,764	47,362
		01177 FMLA	002310	c4	0	33.29%	0	0
		01419 GO Health Center	002320	hr2	980,000	12.00%	117,600	58,800
		01420 JB Health Center	002320	hr3	995,000	39.70%	395,015	197,508
		01439 TMO Operations/Administration	002542	c4	0	33.29%	0	0
		01444 Group University Administration	061800	c4	1,922,271	33.29%	639,924	319,962
		01539 FPL Group Benefits Administration	002305	c4	1,837,276	33.29%	611,629	305,815
		01541 LFO Health Center	002320	hr4	286,000	7.50%	21,450	10,725
		01569 Workforce Planning	002543	c4	276,802	33.29%	92,081	46,040
		01591 Benefits Operations	002505	c4	1,449,799	33.29%	482,638	241,319
		01592 Wellness Operations	002546	c4	221,189	73.634	73,634	36,817
		01593 IDM OPS - Worker's Comp	002415	c4	358,429	33.29%	119,321	59,660
		IDM OPS - Corporate Safety	002450	c4	0	33.29%	0	0
		01597 EEO & Diversity	002545	c4	499,717	33.29%	166,356	83,178
		01611 Recruiting Administration	002544	c4	759,269	33.29%	252,761	126,380
		10028 C&P - Management & Administration	002425	c4	1,852,932	33.29%	616,841	308,421
		10030 Safety & Health Program	002450	c4	600,940	33.29%	200,053	100,026
		10034 Employee Relations	065000	c4	228,837	33.29%	76,180	38,090
		Employee Relations - Corp Staff Emp	002403	c4	228,466	33.29%	75,390	37,695
		Employee Relations - IM Employee Re	002404	c4	352,983	33.29%	117,508	58,754
		Employee Relations - Finl Empl Relati	002406	c4	363,861	33.29%	121,129	60,565
		Employee Relations - HR Empl Relati	002407	c4	0	33.29%	0	0
		Employee Relations - Nuclear Mgmt.	002420	c11	637,461	50.00%	318,730	159,365
		Employee Benefit Plans Administrat	002510	c4	929,476	33.29%	309,422	154,711
		10364 PAYROLL	002535	c4	907,640	33.29%	302,153	151,077
		12168 EAP	002320	c4	239,000	33.29%	79,563	39,782
		12348 Drug Testing & Pre-employment Scr	002510	c4	186,000	33.29%	61,919	30,960
		12350 FPL Well Program	002320	hr5	869,898	27.40%	238,352	119,176
		12368 MAP	002320	c4	0	33.29%	0	0
		13394 LTD	002310	c4	0	33.29%	0	0
		13397 Ben and Works - Secondary Benefit F	002305	c4	710,500	33.29%	236,525	118,263
		13405 HR Management/Planning	002530	c4	1,084,988	33.29%	361,193	180,596
		13418 Ben and Works - Pension Plan	002305	c4	0	33.29%	0	0
		01694 CORP TOTAL REWARDS	002520	c4	0	33.29%	0	0
		TBA HR - Employee Relations	002407	c4	0	33.29%	0	0
		01725 FPL Group Consulting	002305	c4	250,920	33.29%	83,531	41,766
		01724 HR Projects	002550	c4	614,116	33.29%	204,439	102,220
		01701 Employee Relations - HR Empl Relati	002407	c4	39,521	33.29%	13,157	6,578
		10834 Executive Development	002526	c4	0	33.29%	0	0
		01594 LTI Programs	002315	c1	612,481	34.65%	212,225	106,112
		01814 LTI Programs-HR Services	002526	c4	70,148	33.29%	23,352	11,676
		01814 FPLG Comp and RELO Admih	002515	c4	49,793	33.29%	16,576	8,288
		01596 HR Perp	002315	c1	1,687,109	34.65%	584,583	292,292
		Human Resources Total			22,385,283	1470.92%	7,319,968	3,659,998
		Information Mgmt			1,965,089	31.80%	621,718	310,859
		10040 HR SYSTEMS	004012	YK	79,000	13.035	26,035	13,018
		00515 INFRA LIFE CYCLE AND CAPACITY	005102	Y1	400,000	8.60%	34,400	17,200
		00718 COREM	008800	Y7	306,766	27.80%	84,667	42,334
		01034 ASSET MANAGEMENT SUPPORT	003702	X2	5,495,028	9.80%	536,513	269,256
		01080 FIBER NETWORK	003703	XF	1,341,428	19.50%	261,579	130,789
		01152 ENTERPRISE SYSTEMS MANAGE	005101	XS1				

FPL  
Application of Cost Drivers  
For the period Jan-June 2011

Corp. Staff Group BA Information Mgmt	BA	BASA Descpt	Loc/Sec	Driver	Data		Jan to June - one half of Total
					Yr/Mth 2011 Estimate as of July 2010 Cost Pool	Affiliate Driver % Affiliate Amount	
01231	ENTERPRISE SUPPORT SERVICES	004116	X2		351,783	27.60%	97,092
01288	SAP INFRASTRUCTURE SUPPORT	004018	YM		1,016,581	41.40%	420,864
01271	BLACKBERRY	003702	Y2		65,000	24.80%	16,120
01284	ARCHITECTURE And PLANNING	006801	Y7		727,591	8.60%	62,573
01285	DESKTOP SVCS And CONTRACT A	003701	XF		220,824	9.80%	21,641
01286	MAINFRAME SOFTWARE	003701	X4		3,245,613	1.10%	17,851
01287	OPERATIONS SOFTWARE	003701	XF		0	9.80%	0
	ENTERPRISE SW	003701	XS1		3,807,445	19.50%	742,452
	ORACLE SW	003701	XF		892,076	9.80%	87,423
	TECHNICAL SERVICES SW	003701	XF		1,064,444	9.80%	104,316
	OPERATIONS SW - TELCOM	003701	XF		324,051	9.80%	31,757
	CLIENT SERVICES SW	003701	XF		7,076	9.80%	693
	OPERATIONS SOFTWARE(see below)	003701	XF		0	9.80%	0
	MICROSOFT SW(mo fee per fabrican)	003701	XF		0	9.80%	0
01288	SECURITY SOFTWARE	003701	X2		322,303	27.60%	88,956
01290	WEBSOFTWARE WITH ECCR	003701	Y1		103,108	41.40%	42,887
01295	WEBSOFTWARE WITHOUT ECCR	003701	Y2		105,040	24.80%	26,050
01299	MAINFRAME SUPPORT	005101	X4		966,308	1.10%	10,629
01303	CHANGE MANAGEMENT	003706	X2		474,209	27.60%	130,882
01303	PERFORMANCE MANAGEMENT	003801	X2		0	27.60%	0
01304	DATA CENTER	005101	XS1		2,397,843	19.50%	467,540
01311	PORTAL SUPPORT	004017	YM		415,143	41.40%	171,869
01320	APPLICATION HOSTING SVCS	005103	XS1		288,193	19.50%	56,198
01321	LOTUS NOTES SUPPORT	004005	X2		533,089	27.60%	147,133
01322	TELECOM PLANNING	006806	XF		1,157,108	27.60%	159,681
01383	TELECOMM OPER NORTH And EA	009800	XF		616,903	9.80%	60,457
01384	NETWORK OPERATIONS CENTER	003703	X2		680,710	9.80%	66,710
01385	FIBERNET CLEC	003703	XF		1,321,324	27.60%	478,672
01388	DISASTER RECOVERY	005103	X4		448,727	9.80%	129,490
01492	IM CHALLENGE	003701	YS1		(797,776)	16.50%	(131,533)
01580	BW OPERATOR	004018	YM		592,892	41.40%	245,457
01572	REAL ESTATE INFO SYS	004012	Y7		0	8.60%	0
10335	ISC PROCUREMENT SYSTEMS	004012	YN		0	1.30%	0
10607	DATA COMMUNICATIONS OPERAT	003703	XF		6,016,927	9.80%	589,659
10999	FINANCIAL PLANNING	004102	Y7		600,521	8.60%	51,645
11025	SOUTH And WEST SUPPORT	003704	XF		1,635,436	9.80%	160,273
12174	PROCUREMENT SYSTEMS DEVEL	004012	YM		1,310,795	41.40%	542,669
12175	WORKSTATION SUPPORT	003702	X2		363,399	27.60%	100,288
12176	CENTRAL AND NORTH SUPPORT	003705	XF		1,872,060	9.80%	183,462
12177	HELP DESK	003703	X2		1,314,701	27.60%	362,857
12179	DATA SECURITY OPERATIONS/AD	060100	X2		2,554,255	27.60%	704,974
12248	IMS DATA SECURITY ACCESS ADM	060100	X2		0	27.60%	0
12362	WORKSTATION BREAK/FIX	003702	XF		965,146	9.80%	94,584
	DOCUMENT SERVICES	004116	Y3		802,618	20.00%	160,524
	MANAGEMENT And ADMINISTRAT	003700	Y2		323,899	24.80%	80,327
		004700	Y7		7,563,888	8.60%	650,494
		005100	YS1		273,916	16.50%	45,196
		006800	Y2		17,056	24.80%	4,230
		009101	YS1		23,091	16.50%	3,810
	MANAGEMENT And ADMINISTRAT	004017	Y2		0	24.80%	0
12384	MGMT & ADMIN SOX	004104	Y7		808,130	8.60%	69,489
00164	HR APPLICATION SUPPORT	004018	YK		674,904	31.80%	214,588
012334	SAP UPGRADE TO ERP 2005	004018	YN		551,831	1.30%	7,174
01706	DISTRIBUTED TECHNICAL SERVIC	005102	XS1		2,740,214	19.50%	534,342
12180	CELLULAR SERVICES	003702	X2		220,949	27.60%	60,982
01749	DESKTOP QUALITY ASSURANCE	003702	X2		710,280	27.60%	196,032
01547	RECRUITING SYSTEM BC	004012	YK		0	31.80%	0
01723	ISC SOFTWARE MAINTENANCE	003701	YM		2,618,249	41.40%	1,083,955
01145	HR SW MAINTENANCE	003701	YK		25,213	31.80%	8,018
	WHOLESALE SUPPORT	004005	EWT		0	50.00%	0

Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Eighth Set of Interrogatories  
Interrogatory No. 147  
Attachment No. 1  
Page 4 of 5

FPL  
Application of Cost Drivers  
For the period Jan-June 2011

		Data			
Yr/Mth	2011 Estimate as of July 2010	Cost Pool	Affiliate Driver %	Affiliate Amount	Jan to June - one half of Total
Corp. Staff Group BA	BASA Descpt	Loc/Sec	Driver		
Information Mgmt	01198	004010	CBU	451,228	144,393
	01720	004010	PGD	199,075	72,196
	00427	009800	Y7	175,000	39,812
	00814	060100	Y2	130,000	15,050
	00816	060100	Y2	0	7,525
	00817	060100	Y2	0	32,240
				24,800%	16,120
				24,800%	0
Information Mgmt Total				67,511,701	5,835,419
Internal Audit	MT2458	Auditing Activities	c1	816,878	283,048
Internal Audit Total				816,878	141,524
NUC Executive	Manual	NUC Executive	c11	12,167,705	6,083,853
	Manual	NUC Executive 100% Allocation	c11c	0	0
NUC Executive Total				12,167,705	6,083,853
PGD Executive	Manual	PGD Executive	c12	5,095,128	2,257,142
PGD Executive Total				5,095,128	1,128,571
Strategy Pol Bus R	10018	Corporate Security	c6	1,625,613	216,044
	11448	Quality Planning and Analysis	c4	2,234,715	743,937
	13333	ENVIRONMENTAL SERVICES - AD	c3a	0	0
		ENVIRONMENTAL SERVICES - AIR	c3a	0	0
		ENVIRONMENTAL SERVICES - AU	c3a	0	0
		ENVIRONMENTAL SERVICES - NA	c3a	0	0
		ENVIRONMENTAL SERVICES - SEC	c3a	0	0
		ENVIRONMENTAL SERVICES - STR	c3a	0	0
		ENVIRONMENTAL SERVICES - WA	c3a	0	0
		ENVIRONMENTAL SERVICES - SUP	c3a	0	0
		ENVIRONMENTAL SERVICES - WA	c3a	0	0
		All	c3a	3,390,504	1,162,265
	Manual	Aircraft Capital AMF Loading (2005 D)	AVI	0	0
	MT1707	AIRCRAFT OPERATIONS	AVI	0	0
	MT0342	GO - BLDG SECURITY	M0003400	0	0
	MT0358	JB - BUILDING SECURITY	M000500	1,204,202	41,063
	01721	POLICY STRATEGY BUS ADM	AI	1,099,534	332,279
			c1	1,144,686	396,634
			c3a	0	0
	01689	BUSINESS CONTINUITY	002426	1,238,429	424,533
		AIRCRAFT Additional	Manual	0	0
Strategy Pol Bus Proc Total			c1c	11,937,683	3,316,755
Executive	M000900	ONGOING ACTIVITIES (1)	c1	55,344,866	19,176,996
	Manual	Director's & Officers Personal Excess	Manual	0	0
		Affiliate Officer Personal Excess	Liab	0	0
		Affiliate Officer Personal Excess	Liab	14,520	5,031
		Affiliate Officer Personal Excess	Liab	3,960	1,980
	M000900b	ONGOING ACTIVITIES - Corp. Devel	M000100	1,980	877
			c1c	0	0
Executive Total				55,365,326	19,184,884
Corp. & Ext. Affairs	1658	Employee Community Involvement	AI	65,400	22,661
Corp. & Ext. Affairs Total				65,400	22,661
GRP Finance	10037	COMPENSATION (PERP)	000947	1,774,843	614,983
	10382	GEN ACCTG - BENEFIT ACCOUNT	000907	0	0
		GEN ACCTG - INTERNAL CONTROL	000904	250,000	86,625
	11209	RESEARCH	000983	5,626,824	1,949,684
	11211	FINANCIAL REPORTING	000982	2,339,403	810,603
	11540	TAX DEPARTMENT - GROUP TAX	066000	5,464,999	1,893,622
	11564	INVESTOR RELATIONS	AI	561,000	194,387
	11566	ANALYST MEETINGS	AI	229,514	79,527
	11623	ALL OTHER	AI	31,637	10,962
	11745	TRUST FUND INVESTMENT - GRP	066400	161,832	56,075
	12050	ANNUAL MEETING	AI	20,408	7,071
	12051	TRANS AGENT - GEN EXP	AI	234,727	81,333
	12066	PAYROLL	AI	573,951	198,874
	12245	INVESTOR TARGETING	AI	7,142	2,475
	20100	INFORMATION SERVICES	AI	315,132	109,193
	MT0306	RISK MANAGEMENT PROGRAM	M066200	1,967,596	681,772
	MT0393	COMPTROLLER'S STAFF (Group S)	M000900	1,487,363	518,836

FPL  
 Application of Cost Drivers  
 For the period Jan-June 2011

				Data				
				Yr/Mth	2011 Estimate as of July 2010			
Corp. Staff Group	BA	BASA Descn	Loc/Sec	Driver	Cost Pool	Affiliate Driver %	Affiliate Amount	Jan to June - one half of Total
GRP Finance	M11750	FINANCE DEPARTMENT - CORP	M000305	c1	2,854,141	34.65%	988,960	494,480
	01826	GROUP FORECASTING	080740	c1	337,706	34.65%	117,015	58,508
	01722	Income Tax Controller	All	c1	133,195	34.65%	46,152	23,076
	01879	SOX	All	c1	110,689	34.65%	38,354	19,177
GRP Finance Total					24,492,103	727.65%	8,486,514	4,243,257
Grand Total					237,395,893	7280.64%	69,316,544	34,658,272



FPL	AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/2011	Table	WBS-Reporting WBS	WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
					1	2	3	4	#
					Amount JUL 2011- DEC 2011				
			UHRS.00000003.04.04	HR Projects	\$ (89,686)	\$ (2,006)	\$ (3,438)	\$ (258)	\$ (191,149)
			UHRS.00000003.04.05	Talent Mgmt	\$ (51,526)	\$ (1,152)	\$ (1,975)	\$ (148)	\$ (109,819)
			UHRS.00000003.04.08	Employee Engagement	\$ (6,675)	\$ (149)	\$ (256)	\$ (19)	\$ (14,226)
			UHRS.00000003.05.01	Payroll	\$ (149,841)	\$ (3,351)	\$ (5,745)	\$ (431)	\$ (319,359)
			UHRS.00000003.05.02	Cost & Performance	\$ (304,071)	\$ (6,800)	\$ (11,656)	\$ (874)	\$ (648,070)
			UHRS.00000003.05.03	Benefits Admin	\$ (217,661)	\$ (4,866)	\$ (8,345)	\$ (626)	\$ (463,903)
			UHRS.00000003.05.04	Employee Services	\$ (184,108)	\$ (4,117)	\$ (7,059)	\$ (529)	\$ (392,392)
			UHRS.00000003.05.05	Health & Well-being	\$ (34,294)	\$ (767)	\$ (1,315)	\$ (99)	\$ (73,092)
			UHRS.00000003.06.01	Nuclear Employee Relations	\$ (118,988)				\$ (197,779)
			UHRS.00000003.07.01	FPL Empl Rel-shared	\$ (141,336)	\$ (3,161)	\$ (5,419)	\$ (406)	\$ (301,231)
			UHRS.00000003.07.06	Matrix Empl Rel	\$ (16,063)	\$ (359)	\$ (616)	\$ (46)	\$ (34,234)
			UHRS.00000004.01.01	Grant FOA 152 - Workforce Training	\$ 17,944	\$ 401	\$ 688	\$ 52	\$ 38,245
			UHRS.00000005.01.01	Human Resources AMF True Up	\$ (410,833)	\$ 29,568	\$ 11,454	\$ (2,518)	\$ 372,329
			ULAW.00000002.01.01	Doc Files and Corp Records	\$ (45,940)	\$ (1,134)	\$ (622)	\$ (221)	\$ (90,373)
			ULAW.00000003.01.01	Directors Fees & Benefits	\$ (224,995)	\$ (5,546)	\$ (3,044)	\$ (1,082)	\$ (442,017)
			ULAW.00000003.03.01	Law - AMF	\$ (54,706)	\$ (1,350)	\$ (741)	\$ (263)	\$ (107,616)
			ULAW.00000003.04.01	Law-Corp Sec & Bens	\$ (57,287)	\$ (1,414)	\$ (776)	\$ (276)	\$ (112,695)
			ULAW.00000003.05.01	Nuc Lab Emp SS	\$ (79,963)	\$ (1,974)	\$ (1,083)	\$ (385)	\$ (157,302)
			ULAW.00000003.06.01	Law - Admn	\$ (21,161)	\$ (522)	\$ (287)	\$ (102)	\$ (41,627)
			ULAW.00000003.08.01	Law - Litigation	\$ (2,457)	\$ (61)	\$ (33)	\$ (12)	\$ (4,834)
			ULAW.00000004.01.01	Law - Admn	\$ (107,115)	\$ (2,644)	\$ (1,451)	\$ (516)	\$ (210,715)
			ULAW.00000025.01.01	General Counsel AMF True Up	\$ (132,048)	\$ (156)	\$ (2,041)	\$ (1,511)	\$ 135,756
			UIMS.00000001.01.01	IMCT Management and Admin - Base O&M	\$ (34,156)	\$ (1,619)	\$ (736)		\$ (110,712)
			UIMS.00000002.01.01	WorkStation Support - Base O&M	\$ (35,699)	\$ (1,740)	\$ (791)		\$ (114,841)
			UIMS.00000003.01.01	Asset Management Support	\$ (45,903)	\$ (2,366)	\$ (1,076)		\$ (156,162)
			UIMS.00000004.01.01	Client System Engineering - Base O&M	\$ (142,777)	\$ (6,770)	\$ (3,077)		\$ (446,792)
			UIMS.00000005.01.01	WorkStation Break/Fix - O&M Base	\$ (1,610)	\$ (7,452)	\$ (4,347)		\$ (551,481)
			UIMS.00000006.01.01	Blackberry Changes - Base O&M	\$ (10,658)	\$ (505)	\$ (230)		\$ (34,545)
			UIMS.00000007.01.01	Cellular Services - O&M Base	\$ (23,267)	\$ (1,103)	\$ (501)		\$ (72,808)
			UIMS.00000008.01.01	Fiber Network - O&M Base	\$ (204,112)	\$ (36,587)	\$ (21,325)		\$ (2,705,245)
			UIMS.00000009.01.01	Change Management - Base O&M	\$ (61,047)	\$ (2,894)	\$ (1,316)		\$ (191,035)
			UIMS.00000010.01.01	Network Operations Center - O&M Base	\$ (275,147)	\$ (13,046)	\$ (5,930)		\$ (861,022)
			UIMS.00000011.01.01	Fibernet Non Alloc Circuits - Base O&M	\$ (68,209)	\$ (17,590)	\$ (10,261)		\$ (1,301,640)
			UIMS.00000012.01.01	Data Communications Opns - O&M Base	\$ (270,121)	\$ (48,380)	\$ (28,222)		\$ (3,580,112)
			UIMS.00000013.01.01	Help Desk Operations - Base O&M	\$ (171,444)	\$ (8,129)	\$ (3,695)		\$ (536,501)
			UIMS.00000015.01.01	South and West Support - Base O&M	\$ (71,207)	\$ (12,753)	\$ (7,440)		\$ (943,755)
			UIMS.00000016.01.01	Central and North Support - Base O&M	\$ (69,293)	\$ (12,411)	\$ (7,240)		\$ (918,387)
			UIMS.00000017.01.01	Telecom Planning - Base O&M	\$ (40,231)	\$ (7,205)	\$ (4,203)		\$ (533,206)
			UIMS.00000021.01.01	Telecomm Project Support - Base O&M	\$ (23,815)	\$ (4,265)	\$ (2,488)		\$ (315,640)
			UIMS.00000023.01.01	IMS Management and Admin - Base O&M	\$ (615)	\$ (39)	\$ (18)		\$ (2,642)
			UIMS.00000024.01.01	IM Security Opns-Data Security-Base O&M	\$ (195,707)	\$ (9,279)	\$ (4,218)		\$ (612,427)

FPL	AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/2011	Table	Amount JUL 2011- DEC 2011	1	2	3	4	#
Resp. cost cntr	WBS-Reporting WBS	WBS-Reason for Investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL	
	UIMS.00000024.03.01	IM Security Opns-Access Admin -Base O&M	\$(112,327)	\$(5,326)	\$(2,421)		\$(351,507)	
	UIMS.00000024.04.01	IM Security Ops-Comp Supt - Base O&M	\$(59,078)	\$(2,801)	\$(1,273)		\$(184,874)	
	UIMS.00000025.01.01	IM VP Management and Admin - Base O&M	\$(31,579)	\$(5,656)	\$(3,299)		\$(430,792)	
	UIMS.00000027.01.01	Desktop Svcs and Contracts - Base O&M	\$(8,444)	\$(1,512)	\$(882)		\$(111,916)	
	UIMS.00000028.01.01	Mainframe Software - Base O&M	\$(19,685)				\$(1,769,859)	
	UIMS.00000029.01.01	Software Maint-Client Services-Base O&M	\$(347)	\$(62)	\$(36)		\$(4,597)	
	UIMS.00000029.02.01	Software Maint - Enterprise - Base O&M	\$(312,757)	\$(29,585)	\$(6,340)		\$(1,709,599)	
	UIMS.00000029.04.01	Software Maintenance - Oracle - Base O&M	\$(41,193)	\$(7,378)	\$(4,304)		\$(545,958)	
	UIMS.00000029.05.01	Software Maint-Tech Services - Base O&M	\$(44,008)	\$(7,882)	\$(4,598)		\$(583,271)	
	UIMS.00000029.06.01	Software Maint-Telecom Software-Base O&M	\$(11,998)	\$(2,149)	\$(1,254)		\$(159,026)	
	UIMS.00000036.01.01	Security Software - Base O&M	\$(35,796)	\$(1,697)	\$(771)		\$(112,017)	
	UIMS.00000043.01.01	ISC Software O&M - Base O&M	\$(634,209)	\$(41,615)	\$(13,317)		\$(932,171)	
	UIMS.00000045.01.01	NIS Software Maintenance - Base O&M					\$(593,271)	
	UIMS.00000046.01.01	HR Software Maintenance - O&M Base	\$(6,253)	\$(240)	\$(138)		\$(14,227)	
	UIMS.00000048.01.01	Mgmt & Admin - Performance Base O&M	\$(24,403)	\$(4,371)	\$(2,550)		\$(332,902)	
	UIMS.00000049.01.01	Financial Planning - Base O&M	\$(21,983)	\$(3,937)	\$(2,297)		\$(299,884)	
	UIMS.00000050.01.01	Architecture and Planning - Base O&M	\$(23,513)	\$(4,211)	\$(2,457)		\$(320,756)	
	UIMS.00000051.01.01	IMSPA Management and Admin - Base O&M	\$(2,412)	\$(228)	\$(49)		\$(13,608)	
	UIMS.00000052.01.01	IMN From FPLE Charges - Base O&M					\$(192,033)	
	UIMS.00000054.01.01	IMN Admin To FPLE Charges - Base O&M					\$7,000	
	UIMS.00000054.02.01	IMN JB To FPLE Charges - Base O&M					\$(514,727)	
	UIMS.00000054.03.01	IMN Dist Tech To FPLE Charges-Base O&M					\$(61,954)	
	UIMS.00000054.04.01	IMN Data Svcs To FPLE Charges-Base O&M					\$(144,293)	
	UIMS.00000054.05.01	IMN Dist Comp Ctr To FPLE-Base O&M					\$(62,699)	
	UIMS.00000055.01.01	PTN NIS - Base O&M					\$(589,683)	
	UIMS.00000056.01.01	PSL NIS - Base O&M					\$(587,343)	
	UIMS.00000057.01.01	JB NIS - Base O&M					\$(207,032)	
	UIMS.00000059.01.01	Collaboration Svcs Admin & Prj O&M B	\$(45,833)	\$(2,173)	\$(988)		\$(143,427)	
	UIMS.00000060.01.01	Collaboration Svcs Infra Supt - Base O&M	\$(146,895)	\$(6,965)	\$(3,166)		\$(459,681)	
	UIMS.00000061.01.01	COLLAB SVC CUST SUP - Base O&M	\$(72,215)	\$(3,801)			\$(304,061)	
	UIMS.00000062.01.01	IMO Management and Admin - Base O&M	\$(19,639)	\$(1,858)	\$(398)		\$(110,802)	
	UIMS.00000063.01.01	IMO Enterprise Systems Supt - Base O&M	\$(140,107)	\$(13,253)	\$(2,840)		\$(765,856)	
	UIMS.00000064.01.01	IMO Mainframe Support - Base O&M	\$(5,041)				\$(453,245)	
	UIMS.00000065.01.01	IMO Data Center Support - Base O&M	\$(274,792)	\$(25,994)	\$(5,570)		\$(1,502,074)	
	UIMS.00000066.01.01	IMO Dist Technical Support - Base O&M	\$(234,271)	\$(22,161)	\$(4,749)		\$(1,280,576)	
	UIMS.00000068.01.01	IMO Application Hosting - Base O&M	\$(39,351)	\$(3,722)	\$(798)		\$(215,100)	
	UIMS.00000069.01.01	IMO Disaster Recovery - O&M Base	\$(1,998)				\$(179,600)	
	UIMS.00000081.01.01	DCC LN-MS-B2B-EDI CC - Base O&M	\$(77,470)	\$(3,673)	\$(1,670)		\$(242,429)	
	UIMS.00000090.01.01	IMB Corp BU Supt - Base O&M	\$(34,636)	\$(15,744)			\$(107,056)	
	UIMS.00000097.01.01	IMB HR Systems - Base O&M	\$(338,919)	\$(22,239)	\$(7,116)		\$(498,149)	
	UIMS.00000098.01.01	IMB Procurement Sys - Base O&M	\$(215,268)	\$(14,125)	\$(4,520)		\$(316,404)	
	UIMS.00000100.01.01	IMB SAP Infrastructure - Base O&M	\$(243,404)	\$(15,971)	\$(5,111)		\$(357,759)	



FPL	AMF by Cost Center By WBS by Driver	WBS-Reporting WBS	WBS-Reason for investment	Amount				FPL
				1	2	3	4	
AMF by Cost Center By WBS by Driver				AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
For the six Months Ending 12/31/ 2011				JUL 2011-				
				DEC 2011				#
Table								
				1	2	3	4	#
Resp. cost cntr				AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
	UIMS.00000101.01.01	IMB Portal Support - Base O&M	XM	\$ (98,060)	\$ (6,434)	\$ (2,059)		\$ (144,130)
	UIMS.00000102.01.01	IMB ABAP Development Supt - Base O&M	XM	\$ (349,547)	\$ (22,936)	\$ (7,340)		\$ (513,770)
	UIMS.00000103.01.01	IMB BW Operator - Base O&M	XM	\$ (134,665)	\$ (8,836)	\$ (2,828)		\$ (197,932)
	UIMS.00000104.01.01	IMB ABAP Appl Supt - Base O&M	XM	\$ (1,546)	\$ (101)	\$ (32)		\$ (2,272)
	UIMS.00000127.01.01	Supply Chain Hist BC - Base O&M	NU					\$ 47,606
	UIMS.00000162.01.01	Infra Lifecycle Server BC -HW Base Capit	YS					\$ (261,636)
	UIMS.00000162.02.01	Infra Lifecycle Server BC - O&M	YS	\$ (3,096)	\$ (293)	\$ (63)		\$ (17,465)
	UIMS.00000165.01.01	FENA Voice Upgrade BC -HW Base Capital	Y7					\$ (1,754,676)
	UIMS.00000165.02.01	FENA Voice Upgrade BC - O&M	Y7	\$ (5,902)	\$ (1,057)	\$ (617)		\$ (80,510)
	UIMS.00000167.01.01	Firewall Mgmt Infr BC -HW Base Capital	Y7					\$ (1,200,630)
	UIMS.00000167.02.01	Firewall Mgmt Infr BC - O&M	Y7	\$ (1,570)	\$ (281)	\$ (164)		\$ (21,419)
	UIMS.00000168.01.01	Remote Access BC -HW Base Capital	Y2					\$ (326,634)
	UIMS.00000168.02.01	Remote Access BC - O&M	Y2	\$ (3,104)	\$ (147)	\$ (67)		\$ (10,060)
	UIMS.00000169.01.01	NERC CIP Compliance BC -HW Base Capital	Y7					\$ (180,528)
	UIMS.00000170.01.01	IMS Prov Tools EAMS BC -DEV Base Capital	Y2					\$ (1,007,403)
	UIMS.00000170.02.01	IMS Prov Tools EAMS BC - O&M	Y2	\$ (21,028)	\$ (997)	\$ (453)		\$ (68,160)
	UIMS.00000171.01.01	Network Anomaly Detection BC -HW Base Ca	Y2					\$ (1,563,266)
	UIMS.00000171.02.01	Network Anomaly Detection BC - Base O&M	Y2	\$ (24,773)	\$ (1,175)	\$ (534)		\$ (80,298)
	UIMS.00000198.01.01	FENA COREWL BC -Dev Base Capital	Y7					\$ (3,755,343)
	UIMS.00000198.06.01	FENA COREWL BC - Base O&M	Y7					\$ (684,215)
	UIMS.00000199.01.01	Perp Budget	Y7					\$ (1,398)
	UIMS.00000221.01.01	FPL IM AMF True Up	TU	\$ (655,795)	\$ (17,441)	\$ (7,991)		\$ 681,227
	UIMS.00000234.01.01	Lake City DC BC -HW Base Cap	Y7					\$ (8,245,320)
	UIMS.00000234.01.02	Lake City DC O&M	Y7	\$ (29,548)	\$ (5,292)	\$ (3,087)		\$ (415,020)
	UIMS.00000238.01.01	Small O&M Projects - Base O&M	NU					\$ (515,343)
	UIMS.00000256.01.01	Bus Agility with an Ent SOA Framework -D	Y2					\$ (520,000)
20148	Engineering Const & Corp Svcs	GIFT SHOP BASE OPERATIONS	H6	\$ (2,812)	\$ (108)	\$ (63)	\$ (8)	\$ (5,993)
	UENC.00000016.02.01	IB CAFE BASE OPERATIONS	H6	\$ (30,093)	\$ (1,154)	\$ (673)	\$ (87)	\$ (64,137)
	UENC.00000016.03.01	CSE CAFE BASE OPERATIONS	H6	\$ (16,756)	\$ (642)	\$ (375)	\$ (48)	\$ (35,711)
	UENC.00000016.04.01	LFO CAFE BASE OPERATIONS	H6	\$ (17,631)	\$ (676)	\$ (394)	\$ (51)	\$ (37,576)
	UENC.00000016.05.01	GO CAFE BASE OPERATIONS	H6	\$ (32,301)	\$ (1,238)	\$ (722)	\$ (93)	\$ (68,844)
	UENC.00000016.06.01	PTN CAFE BASE OPERATIONS	H6	\$ 1,302	\$ 50	\$ 29	\$ 4	\$ 2,775
	UENC.00000016.07.01	PSL CAFE BASE OPERATIONS	H6	\$ 5,925	\$ 227	\$ 133	\$ 17	\$ 12,627
	UENC.00000016.08.01	JB CAFE SITE REQUESTED WORK	H6	\$ (433)	\$ (17)	\$ (10)	\$ (1)	\$ (923)
	UENC.00000016.09.01	CSE CAFE SITE REQUESTED WORK	H6	\$ (1,024)	\$ (39)	\$ (23)	\$ (3)	\$ (2,183)
	UENC.00000016.10.01	LFO CAFE SITE REQUESTED WORK	H6	\$ (482)	\$ (18)	\$ (11)	\$ (1)	\$ (1,027)
	UENC.00000016.11.01	GIFT SHOP SITE REQ WORK (JUNO & GO)	H6	\$ (1,775)	\$ (68)	\$ (40)	\$ (5)	\$ (3,782)
	UENC.00000016.12.01	GO CAFE SITE REQUESTED WORK	H6	\$ (648)	\$ (25)	\$ (14)	\$ (2)	\$ (1,380)
	UENC.00000016.13.01	PTN CAFE SITE REQUESTED WORK	H6	\$ (706)	\$ (27)	\$ (16)	\$ (2)	\$ (1,506)
	UENC.00000016.14.01	PSL CAFE SITE REQUESTED WORK	H6	\$ 6,637	\$ 254	\$ 148	\$ 19	\$ 14,146
	UENC.00000016.15.01	VENDING OPERATIONS	H6	\$ 2,774	\$ 106	\$ 62	\$ 8	\$ 5,911

FPL	AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/ 2011	WBS-Reporting WBS	WBS-Reason for Investment	Amount JUL 2011- DEC 2011				#
				1	2	3	4	
Resp. cost cntr				AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
		UENC.00000016.16.01	BUILDING SERVICES					\$ (222,368)
		UENC.00000016.17.01	JB-BUILDING SERVICES					\$ (130,689)
		UENC.00000016.18.01	INTERSITE COURIER					\$ (239,781)
		UENC.00000016.33.01	JUPITER WEST SITE REQ.WORK	\$ (9,480)		\$ (363)	\$ (212)	\$ (27)
		UENC.00000016.34.01	JUPITER WEST BASE OPS	\$ (26,532)		\$ (1,021)	\$ (596)	\$ (77)
		UENC.00000021.01.05	PROCUREMENT & LOGISTICS	\$ (106,955)		\$ (2,640)	\$ (1,448)	\$ (515)
		UENC.00000021.03.02	CORPORATE PROCUREMENT	\$ (236,102)		\$ (5,828)	\$ (3,198)	\$ (1,137)
		UENC.00000021.03.06	CORPORATE TRAVEL SERVICES	\$ (12,008)		\$ (296)	\$ (163)	\$ (58)
		UENC.00000021.05.01	ISC BUSINESS ANALYTICS	\$ (86,652)		\$ (2,139)	\$ (1,174)	\$ (417)
		UENC.00000021.06.01	CORPORATE PROCUREMENT	\$ (192,347)		\$ (4,748)	\$ (2,606)	\$ (926)
		UENC.00000021.07.01	CORPORATE PROCUREMENT	\$ (1,578)		\$ (39)	\$ (21)	\$ (8)
		UENC.00000022.03.02	TRANSPORTATION LOGISTICS	\$ (63,236)		\$ (1,555)	\$ (857)	\$ (317)
		UENC.00000043.01.01	ECCS AMF True-up	\$ 110,209		\$ 5,943	\$ 1,820	\$ (1,530)
20150	Strategy & Policy	UCOR.00000001.01.01	Strategy & Policy Admin	\$ (60)		\$ (19)		\$ (14,545)
		UCOR.00000003.01.01	Security O&M	\$ (77,054)		\$ (9,654)	\$ (1,771)	\$ (29,227)
		UCOR.00000004.02.01	Security Contractors GO	\$ (27,439)		\$ (3,436)	\$ (631)	\$ (10,408)
		UCOR.00000004.04.01	Security Contractors JB	\$ (37,785)		\$ (4,734)	\$ (869)	\$ (14,332)
		UCOR.00000005.01.01	Operational Excellence	\$ (332,243)		\$ (3,920)	\$ (3,430)	\$ (637,044)
		UCOR.00000005.01.02	Operational Excellence Training	\$ (2,829)		\$ (33)	\$ (29)	\$ (5,424)
		UCOR.00000005.01.04	Operational Excellence C	\$ (4)		\$ (0)	\$ (0)	\$ (7)
		UCOR.00000006.01.02	Emergency Planning	\$ (12,002)		\$ (135)	\$ (96)	\$ (26,159)
		UCOR.00000007.01.01	Strategic Initiatives	\$ (86,508)		\$ (970)	\$ (693)	\$ (788,543)
		UCOR.00000008.01.01	Environmental Services O&M Base	\$ (107,475)		\$ (3,583)	\$ (3,583)	\$ (240,028)
		UCOR.00000008.01.02	Environmental Strategic & Regulatory	\$ (98,812)		\$ (3,294)	\$ (3,294)	\$ (220,680)
		UCOR.00000008.01.03	Environmental Capital Projects-Utility	\$ (16,683)		\$ (556)	\$ (556)	\$ (55,704)
		UCOR.00000008.01.04	Environmental Licensing_Renewables	\$ (2,073)		\$ (69)	\$ (69)	\$ (4,629)
		UCOR.00000008.01.05	Environmental Licensing Transmission	\$ (12,390)		\$ (413)	\$ (413)	\$ (27,672)
		UCOR.00000008.01.06	Environ. Licensing Nuclear	\$ (2,196)		\$ (73)	\$ (73)	\$ (4,905)
		UCOR.00000008.01.07	Environmental Liabilities Reserve					\$ 1,197,897
		UCOR.00000008.01.08	Environmental Compliance	\$ (42,532)		\$ (1,418)	\$ (1,418)	\$ (94,988)
		UCOR.00000008.01.09	Environmental Support & Admin.	\$ (49,813)		\$ (1,661)	\$ (1,661)	\$ (11,249)
		UCOR.00000008.01.10	Environmental Services Water & Wildlife	\$ (75,249)		\$ (2,508)	\$ (2,508)	\$ (168,055)
		UCOR.00000008.01.11	Environ. Services Air Media	\$ (49,583)		\$ (1,653)	\$ (1,653)	\$ (110,734)
		UCOR.00000008.01.12	Environ Svcs Oil & Hazardous Substances	\$ (47,909)		\$ (1,597)	\$ (1,597)	\$ (106,998)
		UCOR.00000008.01.13	Environmental Services Relation Mgr	\$ (32,753)		\$ (1,092)	\$ (1,092)	\$ (73,149)
		UCOR.00000020.01.01	Strategy & Policy AMF True Up	\$ (136,485)		\$ 7,011	\$ (1,175)	\$ (8,892)
								\$ 139,539
20152	Marketing & Communications	UCOR.00000150.01.01	MC Administrative Base	\$ (57,027)		\$ (1,406)	\$ (772)	\$ (275)
		UCOR.00000150.02.01	MC Corporate Initiatives Base	\$ (101,744)		\$ (2,511)	\$ (1,376)	\$ (490)
		UCOR.00000151.01.01	MR Administrative Base	\$ (85,839)		\$ (2,119)	\$ (1,163)	\$ (413)

FPL	AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/ 2011	WBS-Reporting WBS	WBS-Reason for investment	1	2	3	4	#
				AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
				Amount JUL 2011- DEC 2011				
		UCOR.00000151.02.01	MR Corporate Initiatives Base	\$ (63,226)	\$ (1,567)	\$ (856)	\$ (305)	\$ (124,377)
		UCOR.00000151.03.01	MR Customer Comm Initiatives Base					\$ (71,014)
		UCOR.00000152.01.01	EC Administrative Base	\$ (47,187)	\$ (1,165)	\$ (639)	\$ (227)	\$ (92,825)
		UCOR.00000152.02.01	EC Corporate Reports Base	\$ (6,117)	\$ (151)	\$ (83)	\$ (29)	\$ (12,033)
		UCOR.00000152.03.01	EC Corporate Projects Base	\$ (2,994)	\$ (74)	\$ (41)	\$ (14)	\$ (5,880)
		UCOR.00000153.01.01	SR Centralized Services Base	\$ (66,371)	\$ (1,638)	\$ (899)	\$ (320)	\$ (130,563)
		UCOR.00000153.02.01	SR Centralized Services Base	\$ (162,025)	\$ (980)	\$ (538)	\$ (191)	\$ (78,072)
		UCOR.00000153.04.01	SR Corporate Metric Base	\$ (79,945)	\$ (1,949)	\$ (1,069)	\$ (380)	\$ (155,300)
		UCOR.00000153.06.01	SR General Research Base	\$ (34,955)	\$ (863)	\$ (474)	\$ (168)	\$ (68,764)
		UCOR.00000154.01.01	IC Administrative Base	\$ (46,876)	\$ (1,157)	\$ (659)	\$ (226)	\$ (92,212)
		UCOR.00000154.02.01	IC Employee Website Base	\$ (21,266)	\$ (525)	\$ (288)	\$ (102)	\$ (41,838)
		UCOR.00000154.03.01	IC Employee Comm Base	\$ (63,777)	\$ (1,574)	\$ (864)	\$ (307)	\$ (125,462)
		UCOR.00000155.01.01	CS-AV Administrative Base	\$ (89,889)	\$ (2,219)	\$ (1,218)	\$ (433)	\$ (176,829)
		UCOR.00000155.02.01	CS-AV General Support Base	\$ (4,139)	\$ (102)	\$ (56)	\$ (20)	\$ (8,141)
		UCOR.00000155.03.01	CS-AV Video Production Base	\$ (6,333)	\$ (156)	\$ (86)	\$ (31)	\$ (12,459)
		UCOR.00000155.04.01	CS-AV Photography Base	\$ (6,524)	\$ (161)	\$ (88)	\$ (31)	\$ (12,834)
		UCOR.00000156.01.01	CS-ST Administrative Base	\$ (67,850)	\$ (1,675)	\$ (919)	\$ (327)	\$ (133,474)
		UCOR.00000156.02.01	CS-ST Centralized Services Base	\$ (6,206)	\$ (203)	\$ (111)	\$ (40)	\$ (16,143)
		UCOR.00000156.03.01	CS-ST General Support Base	\$ (24,756)	\$ (611)	\$ (335)	\$ (119)	\$ (48,700)
		UCOR.00000157.01.01	HR CLS Administrative Base	\$ (59,616)	\$ (1,471)	\$ (807)	\$ (287)	\$ (117,274)
		UCOR.00000157.02.01	CLS Emergency Comm Base					\$ (13,481)
		UCOR.00000157.03.01	CLS Distribution Support Base					\$ (83,891)
		UCOR.00000157.06.01	HR CLS Human Resources Support Base	\$ (18,426)	\$ (455)	\$ (250)	\$ (89)	\$ (36,248)
		UCOR.00000157.07.01	CLS Administrative-PS Base					\$ (30,721)
		UCOR.00000159.47.01	PM Events Base	\$ (10,462)	\$ (258)	\$ (142)	\$ (50)	\$ (20,580)
		UCOR.00000160.01.01	CM Administrative Base	\$ (49,811)	\$ (1,230)	\$ (675)	\$ (240)	\$ (97,987)
		UCOR.00000161.01.01	INT Administrative Base	\$ (40,697)	\$ (1,005)	\$ (551)	\$ (196)	\$ (80,059)
		UCOR.00000161.02.01	INT Website Content Base	\$ (151,324)	\$ (3,735)	\$ (2,050)	\$ (729)	\$ (297,683)
		UCOR.00000161.03.01	INT Social Media Base	\$ (12,369)	\$ (305)	\$ (168)	\$ (60)	\$ (24,333)
		UCOR.00000162.01.01	NU Administrative Base					\$ (231,051)
		UCOR.00000162.02.01	NU Nuclear Communications Base					\$ (36,572)
		UCOR.00000162.03.01	NU Nuclear Plant Support Base					\$ (39,182)
		UCOR.00000162.04.01	NU Energy Encounter Base					\$ (362)
		UCOR.00000163.01.01	PA Administrative Base	\$ (39,131)	\$ (966)	\$ (530)	\$ (188)	\$ (76,976)
		UCOR.00000166.01.01	Mktg Communication AMF True Up	\$ 236,450	\$ 9,662	\$ 3,145	\$ 89	\$ (249,346)
	Corp & External Affairs	UCOR.00000506.01.01	External Affairs AMF True Up	\$ 10,863	\$ 268	\$ 147	\$ 52	\$ (11,330)
	20156	UCOR.00000400.02.01	UTILITY AUDITING	\$ (189,912)	\$ (4,688)	\$ (2,573)	\$ (915)	\$ (1,074,798)
	20158	UCOR.00000400.04.01	ETHICS OFFICE	\$ (141,600)	\$ (3,495)	\$ (1,918)	\$ (682)	\$ (278,555)
		UCOR.00000400.05.01	NERC CORP COMPLIANCE	\$ (158,560)	\$ (3,914)	\$ (2,148)	\$ (764)	\$ (311,918)
		UCOR.00000400.05.02	FERC CORP COMPLIANCE	\$ (80,130)	\$ (1,978)	\$ (1,085)	\$ (386)	\$ (157,631)
		UCOR.00000400.06.01	New JA Software Project	\$ (15,740)	\$ (389)	\$ (213)	\$ (76)	\$ (30,964)



FPL	WBS-Reporting WBS	WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/ 2011							
Table							
			Amount JUL 2011- DEC 2011				#
Resp. cost cnr			1	2	3	4	
	UCOR.00000259.01.20	Executive 20	\$ (164,277)	\$ (4,055)	\$ (2,225)	\$ (791)	\$ (323,164)
	UCOR.00000259.01.21	Executive 21	\$ (50,636)	\$ (1,250)	\$ (686)	\$ (244)	\$ (99,610)
	UCOR.00000259.01.22	Executive 51	\$ (191,925)	\$ (4,737)	\$ (2,600)	\$ (924)	\$ (377,563)
	UCOR.00000259.01.23	Executive 56	\$ (68,769)	\$ (1,698)	\$ (932)	\$ (331)	\$ (135,282)
20130	Corporate Support	Strategy & Policy Admin	\$ (60)	\$ (19)			\$ (14,545)
	UCOR.00000003.01.01	Security O&M	\$ (77,054)	\$ (9,654)	\$ (1,771)	\$ (29,227)	\$ (789,669)
	UCOR.00000004.02.01	Security Contractors GO	\$ (27,439)	\$ (3,438)	\$ (631)	\$ (10,408)	\$ (273,471)
	UCOR.00000004.04.01	Security Contractors JB	\$ (37,785)	\$ (4,734)	\$ (869)	\$ (14,332)	\$ (376,566)
	UCOR.00000005.01.01	Operational Excellence	\$ (332,243)	\$ (3,920)	\$ (3,430)	\$ (3,430)	\$ (637,044)
	UCOR.00000005.01.02	Operational Excellence Training	\$ (33)	\$ (29)	\$ (29)	\$ (29)	\$ (5,424)
	UCOR.00000005.01.04	Operational Excellence C	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ (7)
	UCOR.00000006.01.02	Emergency Planning	\$ (12,002)	\$ (135)	\$ (96)	\$ (77)	\$ (26,159)
	UCOR.00000007.01.01	Strategic Initiatives	\$ (86,508)	\$ (970)	\$ (693)	\$ (555)	\$ (188,543)
	UCOR.00000008.01.01	Environmental Services O&M Base	\$ (107,475)	\$ (3,583)	\$ (3,582)	\$ (3,582)	\$ (240,028)
	UCOR.00000008.01.02	Environmental Strategic & Regulatory	\$ (98,812)	\$ (3,294)	\$ (3,294)	\$ (3,294)	\$ (220,680)
	UCOR.00000008.01.03	Environmental Capital Projects-Utility	\$ (16,883)	\$ (556)	\$ (556)	\$ (556)	\$ (35,704)
	UCOR.00000008.01.04	Environmental Licensing Renewables	\$ (2,073)	\$ (69)	\$ (69)	\$ (69)	\$ (4,629)
	UCOR.00000008.01.05	Environmental Licensing Transmission	\$ (12,390)	\$ (413)	\$ (413)	\$ (413)	\$ (27,672)
	UCOR.00000008.01.06	Environ. Licensing Nuclear	\$ (2,196)	\$ (73)	\$ (73)	\$ (73)	\$ (4,905)
	UCOR.00000008.01.07	Environmental Liabilities Reserve					\$ 1,197,897
	UCOR.00000008.01.08	Environmental Compliance	\$ (42,532)	\$ (1,418)	\$ (1,418)	\$ (1,418)	\$ (94,988)
	UCOR.00000008.01.09	Environmental Support & Admin.	\$ (49,813)	\$ (1,661)	\$ (1,661)	\$ (1,660)	\$ (111,249)
	UCOR.00000008.01.10	Environmental Services Water & Wildlife	\$ (75,249)	\$ (2,506)	\$ (2,506)	\$ (2,508)	\$ (188,065)
	UCOR.00000008.01.11	Environ. Services Air Media	\$ (49,563)	\$ (1,653)	\$ (1,653)	\$ (1,653)	\$ (110,734)
	UCOR.00000008.01.12	Environ Svcs Oil & Hazardous Substances	\$ (47,909)	\$ (1,597)	\$ (1,597)	\$ (1,597)	\$ (106,998)
	UCOR.00000008.01.13	Environmental Services Relation Mgr	\$ (32,753)	\$ (1,092)	\$ (1,092)	\$ (1,092)	\$ (73,149)
	UCOR.00000020.01.01	Strategy & Policy AMF True Up	\$ (136,485)	\$ 7,011	\$ (1,173)	\$ (8,852)	\$ 139,539
	UCOR.00000050.02.01	Tax Department O&M	\$ (87,047)	\$ (21,649)	\$ (11,881)	\$ (4,224)	\$ (1,941,156)
	UCOR.00000051.01.01	Trust Funds Corporate Activity	\$ (62,560)	\$ (1,544)	\$ (647)	\$ (301)	\$ (123,066)
	UCOR.00000052.01.01	Corporate Finance	\$ (534,223)	\$ (13,187)	\$ 2,237	\$ (2,573)	\$ (1,050,918)
	UCOR.00000053.01.01	Annual Report	\$ (545)	\$ (13)	\$ (7)	\$ (3)	\$ (1,072)
	UCOR.00000053.01.02	Analyst Meetings	\$ (27,029)	\$ (667)	\$ (366)	\$ (130)	\$ (53,170)
	UCOR.00000053.01.03	All Other	\$ (4,690)	\$ (116)	\$ (64)	\$ (23)	\$ (9,225)
	UCOR.00000053.01.04	Annual Meeting	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (6)
	UCOR.00000053.01.05	Transfer Agent	\$ (22,082)	\$ (545)	\$ (299)	\$ (106)	\$ (43,440)
	UCOR.00000053.01.06	Payroll	\$ (115,437)	\$ (2,849)	\$ (1,564)	\$ (556)	\$ (227,087)
	UCOR.00000053.01.07	Investor Targeting	\$ (1,152)	\$ (28)	\$ (16)	\$ (6)	\$ (2,267)
	UCOR.00000053.01.08	Information Services	\$ (60,349)	\$ (1,490)	\$ (817)	\$ (291)	\$ (118,718)
	UCOR.00000054.01.01	Group Forecasting	\$ (77,746)	\$ (1,919)	\$ (1,053)	\$ (374)	\$ (152,942)
	UCOR.00000054.02.01	NEE Controller's Staff O&M	\$ (132,543)	\$ (3,272)	\$ (1,795)	\$ (638)	\$ (280,737)
	UCOR.00000056.01.01	SOX Internal Controls O&M	\$ (144,793)	\$ (3,574)	\$ (1,961)	\$ (697)	\$ (284,835)

FPL AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/ 2011	Table	WBS-Reporting WBS	WBS-Reason for Investment	Amount JUL 2011- DEC 2011				#
				1	2	3	4	
				AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
		UCOR.00000058.01.01	NEE Financial Reporting O&M	\$ (431,675)	\$ (10,655)	\$ (5,846)	\$ (2,079)	\$ (849,185)
		UCOR.00000060.01.01	Accounting Policy O&M	\$ (653,690)	\$ (21,072)	\$ (11,564)	\$ (4,112)	\$ (1,679,369)
		UCOR.00000081.01.01	Income Tax Controller O&M	\$ (46,939)	\$ (1,159)	\$ (636)	\$ (226)	\$ (92,339)
		UCOR.00000062.01.02	Crime Insurance Amortizations	\$ (0)	\$ (0)		\$ (0)	\$ (87,896)
		UCOR.00000062.01.09	Fiduciary Liability Amortizations					\$ (134,698)
		UCOR.00000062.01.13	Other Liability Amortizations	\$ (13,213)	\$ (326)	\$ (179)	\$ (64)	\$ (55,309)
		UCOR.00000062.01.14	Risk Mgmt Programs - AMF	\$ (140,031)	\$ (3,374)	\$ (1,687)	\$ (843)	\$ (275,844)
		UCOR.00000072.01.01	Corp Finance AMF True Up	\$ 97,516	\$ 11,629	\$ 580	\$ (2,619)	\$ (107,106)
		UCOR.00000073.01.01	Corp Finance Admin					\$ (26,580)
		UCOR.00000101.01.01	FPL Accounting O&M	\$ (104,038)	\$ (2,566)	\$ (1,409)	\$ (501)	\$ (204,662)
		UCOR.00000102.01.03	Cost Allocations	\$ (163,335)	\$ (4,032)	\$ (2,213)	\$ (787)	\$ (321,310)
		UCOR.00000120.01.01	FPL Finance AMF True Up	\$ 44,624	\$ 1,638	\$ 562	\$ (863,281)	\$ 816,457
		UCOR.00000123.01.01	FPL ACG Asst Controller-Base				\$ (1)	\$ (1)
		UCOR.00000150.01.01	MC Administrative Base	\$ (57,027)	\$ (1,408)	\$ (772)	\$ (275)	\$ (112,182)
		UCOR.00000150.02.01	MC Corporate Initiatives Base	\$ (107,744)	\$ (2,511)	\$ (1,378)	\$ (490)	\$ (200,149)
		UCOR.00000151.01.01	MR Administrative Base	\$ (85,839)	\$ (2,119)	\$ (1,163)	\$ (413)	\$ (168,862)
		UCOR.00000151.02.01	MR Corporate Initiatives Base	\$ (63,226)	\$ (1,561)	\$ (856)	\$ (305)	\$ (124,377)
		UCOR.00000151.03.01	MR Customer Comm Initiatives Base					\$ (71,014)
		UCOR.00000152.01.01	EC Administrative Base	\$ (47,187)	\$ (1,165)	\$ (639)	\$ (227)	\$ (92,825)
		UCOR.00000152.02.01	EC Corporate Reports Base	\$ (6,117)	\$ (151)	\$ (83)	\$ (29)	\$ (12,033)
		UCOR.00000152.03.01	EC Corporate Projects Base	\$ (2,994)	\$ (74)	\$ (41)	\$ (14)	\$ (5,890)
		UCOR.00000153.01.01	SR Administrative Base	\$ (66,371)	\$ (1,636)	\$ (899)	\$ (320)	\$ (130,563)
		UCOR.00000153.02.01	SR Centralized Services Base	\$ (162,025)	\$ (980)	\$ (538)	\$ (191)	\$ (78,072)
		UCOR.00000153.04.01	SR Corporate Metric Base	\$ (78,945)	\$ (1,949)	\$ (1,069)	\$ (380)	\$ (155,300)
		UCOR.00000153.06.01	SR General Research Base	\$ (34,955)	\$ (863)	\$ (474)	\$ (168)	\$ (68,764)
		UCOR.00000154.01.01	IC Administrative Base	\$ (46,875)	\$ (1,157)	\$ (635)	\$ (226)	\$ (92,212)
		UCOR.00000154.02.01	IC Employee Website Base	\$ (21,268)	\$ (525)	\$ (286)	\$ (102)	\$ (41,838)
		UCOR.00000154.03.01	IC Employee Comm Base	\$ (63,777)	\$ (1,574)	\$ (864)	\$ (307)	\$ (125,462)
		UCOR.00000155.01.01	CS-AV Administrative Base	\$ (89,889)	\$ (2,219)	\$ (1,218)	\$ (433)	\$ (176,829)
		UCOR.00000155.02.01	CS-AV General Support Base	\$ (4,139)	\$ (102)	\$ (56)	\$ (20)	\$ (8,141)
		UCOR.00000155.03.01	CS-AV Video Production Base	\$ (6,333)	\$ (156)	\$ (86)	\$ (31)	\$ (12,459)
		UCOR.00000155.04.01	CS-AV Photography Base	\$ (6,524)	\$ (161)	\$ (88)	\$ (31)	\$ (12,834)
		UCOR.00000156.01.01	CS-ST Administrative Base	\$ (67,850)	\$ (1,675)	\$ (919)	\$ (327)	\$ (133,474)
		UCOR.00000156.02.01	CS-ST Centralized Services Base	\$ (8,206)	\$ (203)	\$ (111)	\$ (40)	\$ (16,143)
		UCOR.00000156.03.01	CS-ST General Support Base	\$ (24,756)	\$ (611)	\$ (335)	\$ (119)	\$ (48,700)
		UCOR.00000157.01.01	HR CLS Administrative Base	\$ (59,615)	\$ (1,471)	\$ (807)	\$ (287)	\$ (117,274)
		UCOR.00000157.02.01	CLS Emergency Comm Base					\$ (13,481)
		UCOR.00000157.03.01	CLS Distribution Support Base					\$ (83,891)
		UCOR.00000157.06.01	HR CLS Human Resources Support Base	\$ (18,426)	\$ (455)	\$ (250)	\$ (89)	\$ (36,248)
		UCOR.00000157.07.01	CLS Administrative-PS Base					\$ (30,721)
		UCOR.00000159.47.01	PM Events Base	\$ (10,462)	\$ (258)	\$ (142)	\$ (50)	\$ (20,580)
		UCOR.00000160.01.01	CM Administrative Base	\$ (49,811)	\$ (1,230)	\$ (675)	\$ (240)	\$ (97,987)

FPL	AMF by Cost Center By WBS by Driver For the six Months Ending 12/31/ 2011	WBS-Reporting WBS	WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
Table				1	2	3	4	#
				Amount JUL 2011- DEC 2011				
Resp. cost cntr								
	UCOR.00000161.01.01	INT Administrative Base	M1	\$ (40,697)	\$ (1,005)	\$ (551)	\$ (196)	\$ (80,059)
	UCOR.00000161.02.01	INT Website Content Base	M1	\$ (151,324)	\$ (3,735)	\$ (2,050)	\$ (729)	\$ (237,683)
	UCOR.00000161.03.01	INT Social Media Base	M1	\$ (12,369)	\$ (305)	\$ (168)	\$ (60)	\$ (24,333)
	UCOR.00000162.01.01	NU Administrative Base	M1					\$ (231,051)
	UCOR.00000162.02.01	NU Nuclear Communications Base	M1					\$ (36,572)
	UCOR.00000162.03.01	NU Nuclear Plant Support Base	M1					\$ (39,182)
	UCOR.00000162.04.01	NU Energy Encounter Base	M1					\$ (362)
	UCOR.00000163.01.01	PA Administrative Base	M1	\$ (39,131)	\$ (966)	\$ (530)	\$ (188)	\$ (76,978)
	UCOR.00000166.01.01	Mktg Communication AMF True Up	TU	\$ 236,450	\$ 9,662	\$ 3,145	\$ 89	\$ (249,346)
	UCOR.00000250.01.01	Executive O&M Mass Formula	M1	\$ (307,054)	\$ (7,579)	\$ (4,160)	\$ (1,479)	\$ (604,032)
	UCOR.00000250.01.02	Executive O&M FPL	NU					\$ (38,872)
	UCOR.00000250.01.03	Executive O&M FPL/Nuclear	NU	\$ (20,079)				\$ (20,079)
	UCOR.00000250.01.04	Executive O&M FPL/PGD	PG	\$ (13,937)				\$ (17,524)
	UCOR.00000250.01.09	Non Payroll and Compensation Charges	M1	\$ (1,911,898)	\$ (31,636)	\$ (17,202)	\$ (6,189)	\$ (4,754,186)
	UCOR.00000251.01.01	Exec AMF True Up	TU	\$ (51,402)	\$ 5,002	\$ (9,573)	\$ (9,039)	\$ 65,012
	UCOR.00000252.01.04	Exec Third Party Expenses - Utility	M1	\$ (175,450)	\$ (4,331)	\$ (2,377)	\$ (845)	\$ (345,143)
	UCOR.00000254.01.01	Executive 23	M1					\$ (1,642,719)
	UCOR.00000254.01.02	Executive 24	M1					\$ (323,322)
	UCOR.00000254.01.03	Executive 25	M1	\$ (81,167)	\$ (2,003)	\$ (1,100)	\$ (391)	\$ (159,671)
	UCOR.00000254.01.10	Executive 33	M1					\$ (141,186)
	UCOR.00000254.01.14	Executive 87	M1	\$ (88,742)				\$ (444,972)
	UCOR.00000255.01.01	Executive 37	NU	\$ (799,746)				\$ (799,746)
	UCOR.00000255.01.02	Executive 38	NU	\$ 53,242				\$ 53,242
	UCOR.00000255.01.03	Executive 39	NU	\$ (194,926)				\$ (194,926)
	UCOR.00000255.01.04	Executive 40	NU					\$ (206,610)
	UCOR.00000255.01.05	Executive 42	NU	\$ (206,610)				\$ (621,704)
	UCOR.00000256.01.01	Executive 43	PG	\$ (410,321)				\$ (515,912)
	UCOR.00000256.01.02	Executive 44	M1	\$ (180,691)				\$ (6,812)
	UCOR.00000256.01.03	Executive 45	PG					\$ (220,376)
	UCOR.00000256.01.04	Executive 46	PG	\$ (151,996)				\$ (191,110)
	UCOR.00000259.01.01	Executive 1	M1	\$ (2,096,925)	\$ (51,760)	\$ (28,405)	\$ (10,100)	\$ (4,125,046)
	UCOR.00000259.01.02	Executive 2	M1	\$ (544,412)	\$ (13,438)	\$ (7,375)	\$ (2,622)	\$ (1,070,962)
	UCOR.00000259.01.03	Executive 3	M1	\$ (844,568)	\$ (20,847)	\$ (11,441)	\$ (4,068)	\$ (1,661,424)
	UCOR.00000259.01.04	Executive 4	M1	\$ (258,559)	\$ (6,382)	\$ (3,502)	\$ (1,245)	\$ (508,634)
	UCOR.00000259.01.05	Executive 5	M1	\$ (310,327)	\$ (7,660)	\$ (4,204)	\$ (1,495)	\$ (610,472)
	UCOR.00000259.01.06	Executive 6	M1	\$ (210,399)	\$ (5,193)	\$ (2,850)	\$ (1,013)	\$ (413,894)
	UCOR.00000259.01.07	Executive 7	M1	\$ (373,637)	\$ (9,223)	\$ (5,061)	\$ (1,800)	\$ (735,015)
	UCOR.00000259.01.08	Executive 8	M1	\$ (25)	\$ (1)	\$ (0)	\$ (0)	\$ (50)
	UCOR.00000259.01.09	Executive 9	M1	\$ (294,420)	\$ (7,267)	\$ (3,988)	\$ (1,418)	\$ (579,179)
	UCOR.00000259.01.10	Executive 10	M1	\$ (162,828)	\$ (4,019)	\$ (2,206)	\$ (784)	\$ (320,314)
	UCOR.00000259.01.11	Executive 11	M1	\$ (153,234)	\$ (3,782)	\$ (2,076)	\$ (738)	\$ (301,441)





FPL	AMF by Cost Center By WBS by Driver	WBS-Reporting WBS	WBS-Reason for Investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
AMF by Cost Center By WBS by Driver	For the six Months Ending 12/31/ 2011			1	2	3	4	#
Table				Amount JUL 2011- DEC 2011				
Resp. cost cntr								
		UJNC.000000021.03.06	M1	\$ (12,008)	\$ (296)	\$ (163)	\$ (58)	\$ (23,622)
		UJNC.000000021.05.01	M1	\$ (86,652)	\$ (2,139)	\$ (1,174)	\$ (417)	\$ (170,462)
		UJNC.000000021.06.01	M1	\$ (192,347)	\$ (4,748)	\$ (2,606)	\$ (826)	\$ (378,383)
		UJNC.000000021.07.01	M1	\$ (1,578)	\$ (39)	\$ (21)	\$ (8)	\$ (3,104)
		UJNC.000000022.03.02	M1	\$ (63,236)	\$ (1,555)	\$ (657)	\$ (317)	\$ (1,530)
		UJNC.000000043.01.01	TU	\$ 110,209	\$ 5,943	\$ 1,820	\$ (246)	\$ (52,420)
		UJNC.000000001.03.05	H1	\$ (4,747)	\$ (106)	\$ (182)	\$ (14)	\$ (10,118)
		UJNC.000000002.01.02	LT	\$ (43,306)	\$ (637)	\$ (1,114)	\$ (159)	\$ (1,546,906)
		UJNC.000000003.01.01	H1	\$ (106,971)	\$ (2,392)	\$ (4,101)	\$ (308)	\$ (227,989)
		UJNC.000000003.01.02	H1	\$ (58,496)	\$ (1,308)	\$ (2,243)	\$ (168)	\$ (124,673)
		UJNC.000000003.01.06	H1	\$ (56,113)	\$ (1,255)	\$ (2,151)	\$ (161)	\$ (119,593)
		UJNC.000000003.01.07	H1	\$ (78,140)	\$ (1,748)	\$ (2,986)	\$ (225)	\$ (166,540)
		UJNC.000000003.02.03	H1	\$ (90,808)	\$ (2,031)	\$ (3,481)	\$ (261)	\$ (193,540)
		UJNC.000000003.02.04	H1	\$ (51,214)	\$ (1,145)	\$ (1,964)	\$ (147)	\$ (109,154)
		UJNC.000000003.03.01	H1	\$ (149,982)	\$ (3,354)	\$ (5,750)	\$ (431)	\$ (319,657)
		UJNC.000000003.03.03	H1	\$ (51,128)	\$ (1,143)	\$ (1,960)	\$ (147)	\$ (108,989)
		UJNC.000000003.03.04	H1	\$ (52,787)	\$ (1,180)	\$ (2,024)	\$ (152)	\$ (112,506)
		UJNC.000000003.03.05	H1	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
		UJNC.000000003.04.01	H1	\$ (150,013)	\$ (3,355)	\$ (5,751)	\$ (431)	\$ (319,724)
		UJNC.000000003.04.04	H1	\$ (89,686)	\$ (2,006)	\$ (3,438)	\$ (258)	\$ (191,149)
		UJNC.000000003.04.05	H1	\$ (51,526)	\$ (1,152)	\$ (1,975)	\$ (148)	\$ (109,819)
		UJNC.000000003.04.08	H1	\$ (6,675)	\$ (149)	\$ (256)	\$ (19)	\$ (14,226)
		UJNC.000000003.05.01	H1	\$ (149,841)	\$ (3,351)	\$ (5,745)	\$ (431)	\$ (319,359)
		UJNC.000000003.05.02	H1	\$ (304,071)	\$ (6,800)	\$ (11,658)	\$ (874)	\$ (648,070)
		UJNC.000000003.05.03	H1	\$ (217,661)	\$ (4,868)	\$ (8,345)	\$ (626)	\$ (463,903)
		UJNC.000000003.05.04	H1	\$ (184,108)	\$ (4,117)	\$ (7,059)	\$ (529)	\$ (392,392)
		UJNC.000000003.05.05	H1	\$ (34,284)	\$ (767)	\$ (1,315)	\$ (99)	\$ (73,092)
		UJNC.000000003.06.01	N1	\$ (118,988)	\$ (3,161)	\$ (5,419)	\$ (406)	\$ (197,779)
		UJNC.000000003.07.01	H1	\$ (141,336)	\$ (3,359)	\$ (6,161)	\$ (46)	\$ (301,231)
		UJNC.000000003.07.06	H1	\$ (16,063)	\$ 401	\$ 688	\$ 52	\$ (64,234)
		UJNC.000000004.01.01	H1	\$ 17,944	\$ 29,568	\$ 11,454	\$ (2,518)	\$ 37,239
		UJNC.000000005.01.01	TU	\$ (410,833)	\$ (1,519)	\$ (7,791)	\$ (110,712)	\$ (1,148,414)
		UJMS.000000001.01.01	X2	\$ (36,659)	\$ (1,740)	\$ (7,911)	\$ (156,162)	\$ (446,792)
		UJMS.000000002.01.01	X2	\$ (49,903)	\$ (2,366)	\$ (4,347)	\$ (330)	\$ (551,481)
		UJMS.000000003.01.01	X2	\$ (142,771)	\$ (6,770)	\$ (3,077)	\$ (4,347)	\$ (1,148,414)
		UJMS.000000004.01.01	X2	\$ (416,161)	\$ (7,452)	\$ (4,347)	\$ (230)	\$ (72,808)
		UJMS.000000005.01.01	XF	\$ (10,658)	\$ (505)	\$ (230)	\$ (2,705,245)	\$ (191,035)
		UJMS.000000006.01.01	X2	\$ (23,267)	\$ (1,103)	\$ (501)	\$ (661,022)	\$ (861,022)
		UJMS.000000007.01.01	X2	\$ (204,112)	\$ (36,557)	\$ (21,325)	\$ (1,316)	\$ (191,035)
		UJMS.000000008.01.01	XF	\$ (61,047)	\$ (13,046)	\$ (5,930)	\$ (861,022)	\$ (861,022)
		UJMS.000000009.01.01	X2	\$ (275,147)	\$ (13,046)	\$ (5,930)	\$ (861,022)	\$ (861,022)
		UJMS.000000010.01.01	X2	\$ (275,147)	\$ (13,046)	\$ (5,930)	\$ (861,022)	\$ (861,022)







FPL  
Legend for Driver Codes

AMF Title	Jan to Jun	July to Dec	
Drivers:			
	c1	M1	MF-Shared
	c1c	M2	MF-Shared - For costs manually already applied.
	c2	M3	MF-FPLES & Fibernet
	c3	M4	MF-FPLE & FPL NED
	c3a	H1	MF-FPLE, FPL NED, & Fibernet
	c4	S1	Headcount Incl. Affiliates
	c6	S2	Sq Ft Avg Incl. Subs
	c7	S3	Sq Ft - GO
	c8	CS	Sq Ft - JB
	c9	CH	Average of Shared Benefit Capitalized Software Drivers
	c10	N2	Average of Shared Benefit Capitalized Hardware Drivers
	c11c	N1	Affiliate Megawatts - NUC Executive 100%
	c11	MW	Affiliate Megawatts - NUC Executive
	c12	HG	Affiliate Megawatts - PGD Executive
	hr2	HJ	GO Building Affiliate FTE %
	hr3	HL	JB Building Affiliate FTE %
	hr4	H5	LFO Building Affiliate FTE%
	hr5	X2	Well Program FTE%
	X2	X4	Actual number of workstations per business unit. (includes Subsidiaries) (W/S Model #2)
	X4	XF	Actual number of mainframe MVS CPU hours by business unit.
	XF	XM	Actual number of workstations per business unit. (includes subsidiaries in FPL utility facilities)
	XM		SAP User count per BU/Aff
	XS1		Based on server ownership information - IM percent allocated out by total workstation count
	XS2		Datacenter alloc. based on server located in GO and JB - IM percent allocated by total workstation count
	Y1	Y1	Not used
	Y2	Y2	Actual number of workstations per business unit. (includes Subsidiaries) (W/S Model #2)
	Y3	Y3	Based on documents processed by BU
	Y7	Y7	Actual number of workstations per business unit (Inc subs in FPL facilities) (W/S Model #4)
	YM	YM	SAP user count
	YK	YK	Actual % of FPL's subsidiaries workforce as a % of total FPL workforce for subs allocation.
	YN	YN	Actual % of FPL's subsidiaries SAP transactions as a % of total FPL transactions for subs allocation.
	YS1	TS	Based on server ownership information - IM percent allocated out by total workstation count
	EMT		Specific support of EMT/Trade Floor
	CBU		Resource allocation supporting Affiliates
	PGD		Resource allocation supporting Affiliates
	AVI		Aviation

**Q.**

Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Please list each FPL 2011 cost center by name and number, the total actual cost for each cost center, and the amount allocated to affiliates by each allocation method (direct charge, FTE, Massachusetts formula, etc.) utilized. Please use a separate column for each allocation method and total each column.

**A.**

The information requested is not available in the format requested; however, FPL can provide the equivalent information in the following attachments:

For the six months ended June 30, 2011:

- Attachment No. 1 – FPL Total Costs by Cost Center
- Attachment No. 2 – FPL Direct Charges by Cost Center
- Attachment No. 3 – FPL Service Fees by Cost Center
- Attachment No. 4 – FPL AMF by Cost Center by Driver (see Attachment No. 7 to FPL's response to OPC's First Set of Interrogatories No. 7 for 2011 driver key)

For the six months ended December 31, 2011:

- Attachment No. 5 – FPL Total Costs by Cost Center
- Attachment No. 6 – FPL Direct Charges and Service Fees by Cost Center
- Attachment No. 7 – FPL AMF by Cost Center by Driver (see Attachment No. 7 to FPL's response to OPC's First Set of Interrogatories No. 7 for 2011 driver key)

**Q.**

Please Refer to FPL's Responses to OPC First Request for Production of Documents (POD):

Referring to the document provided in response to OPC POD No. 2, please provide a detailed explanation of the document, including: a) what it is and where it came from; b) why it is relevant to POD No. 2; and c) for each page, please spell out each acronym, explain each column and note the source, explain each row and note the source, and explain any notes.

**A.**

See Attachment No. 1 for an explanation of the documents provided in response to OPC's First Request for Production of Documents No. 2, as well as walkthrough explaining the various sections of a sample report.

The attachment responsive to this interrogatory is confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

**Q.**

Please Refer to FPL's Responses to OPC First Request for Production of Documents (POD):

Referring to the document provided in response to OPC POD No. 4, please provide a detailed explanation of each of the pages included in the response, including: a) what it is and where it came from; b) why it is relevant to POD No. 4; and c) for each page, please spell out each acronym, explain each column and note the source, explain each row and note the source, and explain any notes.

**A.**

The documents provided in response to OPC POD 4 provide the underlying numbers and calculations to support the overhead rates included in Exhibit KO-9, page 15. The title of each page corresponds to an overhead rate shown in the Exhibit. These spreadsheets are prepared by the Cost Measurements and Allocations department using data provided by various sources. Attachment No. 1 explains each rate and details the processes used to compute them.



**Q.**

Please Refer to FPL's Responses to OPC First Request for Production of Documents (POD):

Referring to the response to OPC POD No. 5, please explain in detail each of the documents provided.

**A.**

Bate Stamp Page OPC 004558 is a circuit pricing analysis supporting the selection of Fibernet as the lowest cost provider. The document also indicates that FPL selected an alternate vendor in cases where Fibernet was unavailable in the area.

Bate Stamp Pages OPC 004561 and OPC 004562 are a memorandum that details the evaluation of REDI Power against project specifications, alternatives and outlines the reasons this vendor was selected.

Bate Stamp Pages OPC 004559 and OPC 004560 provide pricing and transaction details for the Turkey Point purchase and also spells out warranty information and services provided.

Bate Stamp Page OPC 004563 is single source justification memo. This memo is required by FPL's procurement policies for any purchase greater than \$25k that is not competitively bid.

**Q.**

Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to OPC Interrogatory No. 1, do any NEECH, NEER or other subsidiary employees receive their pay and benefits initially from FPL as the NEE executive employees do? If so, please list the employees by company and position, indicate their 2011 costs, and explain in detail how their costs are allocated from FPL to their companies.

**A.**

No employees from either NEER, NEECH, or any other subsidiary of NEE receive their pay and benefits initially from FPL.

**Q.**

Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

FPL's response to Interrogatory No. 7, Attachments 6 and 7 showed the percentages for each AMF driver. Please provide the underlying statistics and their vintage for each driver of each relevant component.

**A.**

Please see FPL's responses to OPC's Eighth Set of Interrogatories Nos. 146 and 148 for 2011 information. Please see Attachment Nos. 1 through 5 for the underlying statistics of the 2010 rates.

Attachment Nos. 4 and 5 responsive to this interrogatory are confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

**Q.**

Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to OPC Interrogatory No. 9, please provide actual employee examples of the factors and calculations for four types of employees with charges to affiliates in 2011: fixed and variable employees, with and without an unproductive time overhead adder. Please explain which employees receive the unproductive overhead adder, which do not, and why.

**A.**

Based on FPL's response to OPC's First Set of Interrogatories No. 9, see Attachment No. 1, which are examples of a fixed employee and a variable employee for the first pay period in 2012. All direct charges of payroll include a non-productive overhead loader. The only time the non-productive loader is not included in services provided to affiliates is in Service Fees and Affiliate Management Fee (AMF) charges. The Service Fee and AMF are based on a percentage of total payroll costs (including vacation, holiday, sick, etc.), as opposed to charging the specific hours worked on an affiliate project, as is done with direct charges.

Florida Power & Light  
Example Employee Overhead Calculations

Time Sheet Date	Posting Date	Hours	Type	Receiver Order	Amount JAN 2012- JAN 2012
<b>Employee A - Fixed</b>					
1/3/2012	1/12/2012	3	Regular Hours	6150001608	
1/4/2012	1/12/2012	2	Regular Hours	6150001608	
1/5/2012	1/12/2012	2	Regular Hours	6150001608	
1/6/2012	1/12/2012	1	Regular Hours	6150001608	
1/9/2012	1/12/2012	3	Regular Hours	6150001608	
1/10/2012	1/12/2012	3	Regular Hours	6150001608	
1/11/2012	1/12/2012	1	Regular Hours	6150001608	
1/12/2012	1/12/2012	2	Regular Hours	6150001608	
1/13/2012	1/13/2012	3	Regular Hours	6150001608	
<b>Total Payroll</b>					\$ 1,299
FPL Payroll Tax OH					\$ 253 6.85%
FPL Funded Welfare					\$ 182 14.05%
FPL Unfunded Service Cost					\$ 71 5.50%
External - A&G Payroll					\$ 169 8.79%
External - A&G Expenses					\$ 119 6.89%
External - Non-Productive					\$ 259 19.91%
External - Workers Comp					\$ 12 0.72%
Performance Incentives					\$ 164 12.66%
FPL Unfunded Benefits Costs					\$ (105) -7.94%
					\$ 2,425

Time Sheet Date	Posting Date	Hours	Type	Receiver Order	Amount JAN 2012- JAN 2012
<b>Employee B - Variable</b>					
1/3/2012	1/3/2012	2.25	Regular Hours	6150001608	
1/5/2012	1/5/2012	2.25	Regular Hours	6150001608	
1/6/2012	1/6/2012	1	Regular Hours	6150001608	
1/9/2012	1/10/2012	3	Regular Hours	6150001608	
1/10/2012	1/10/2012	4	Regular Hours	6150001608	
1/11/2012	1/11/2012	2.5	Regular Hours	6150001608	
1/12/2012	1/13/2012	2.5	Regular Hours	6150001608	
1/13/2012	1/13/2012	3	Regular Hours	6150001608	
<b>Total Payroll</b>					401.61
FPL Payroll Tax OH					27.51 6.85%
FPL Funded Welfare					182.48 14.05%
FPL Unfunded Service Cost					71.43 5.50%
External - A&G Payroll					64.63 9.79%
External - A&G Expenses					45.49 6.89%
External - Non-Productive					258.59 19.91%
External - Workers Comp					4.75 0.72%
FPL Unfunded Benefits Costs					-103.12 -7.94%
					953.38

**Q.**

Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to FPL's response to OPC Interrogatory No.12, please identify the dated cost study and rate development for each service described in Attachment 1. Include all factors used in calculating rates and a detailed narrative explanation of each cost study and rate development.

**A.**

See below for the detailed narrative explanations and attached for the cost studies requested:

**BILLING AND PAYMENTS (items 1-4 in matrix of services from OPC Interrogatory No. 12)**

During the fall of each year, the cost per transaction calculations for printing and payment processing services performed by Customer Billing for the benefit of FPL's affiliated companies are updated with the current costs. Once the calculations are approved by Cost Accounting, the updated cost per transaction is applied during the following year based upon the actual volume of transactions processed.

**Printing Services:**

See Attachment No. 1.

The current cost per transaction calculation for printing services itemizes the volumes and all costs associated with the different document types printed (Bills, Vendor Checks, Payroll Checks, Direct Deposit Statements, etc.) for the affiliated companies. The calculation captures the following costs:

- .. Salary costs loaded with an external Pension, Welfare, Taxes and Insurance (PWTI) rate
- .. Forms costs (paper and envelopes)
- .. Maintenance costs (high speed printers and inserters)
- .. Supplies costs (toner and developer)
- .. Software costs
- .. Equipment costs (includes Depreciation, Return on Investment, Taxes and Insurance)
- .. Building space usage and,
- .. Postage costs (when applicable)

The aggregate of the costs associated with each document type is divided by the previous year's volume to arrive at a cost per transaction. In the case of Affiliated Company Products and Services that appear as line items on the utility bill, a printing and mailing cost per print line is applied according to the number of product/services the Customer receives.

**Payment Processing Services:**

See Attachment Nos. 2 & 3.

The current cost per transaction calculation for payment processing services itemizes the volumes and all costs associated with the automated and manual processing of payments for the affiliated companies. The calculation captures the following costs;

- .. Salary costs loaded with an external PWTI rate
- .. Maintenance costs (high speed printers and inserters)
- .. Supplies costs
- .. Software costs
- .. Building space usage

The aggregate of the costs associated with service type is divided by the previous year's volume to arrive at a cost per transaction. In the case of Affiliated Company Products and Services that appear as line items on the utility bill, a payment processing cost per charge line is applied according to the number of product/services the Customer receives.

**MISCELLANEOUS CALLS OVERVIEW (item 5 in matrix of services)**

See Attachment No. 6.

FPL will assist FPLES customers who call FPL with FPLES inquiries and complaints related to the various value added products and services offered by FPLES. FPL is reimbursed for the time its agents (FPL and outsourcer) spend handling FPLES customer inquiries and complaints. Since the volume of these calls is relatively low, this reimbursement is processed quarterly.

Every quarter FPL provides data for the calculation of the amount that FPLES will reimburse FPL for handling the FPLES customer inquiries and complaints. The calculation contains the following components: monthly cost per call for FPL agent handled calls (total monthly payroll divided by the number of calls handled by FPL agents), monthly cost per call for outsource agent handled calls (total monthly outsourcer expenses divided by the number of calls handled by outsource agents), number of calls handled monthly by FPL and outsource agents, number of FPLES customer inquiry/complaint calls handled monthly by FPL and outsource agents, percentage of average handle time per transfer relative to overall average handle time for all calls handled by FPL (FPL and outsource agents combined).

**Assumptions:**

- Average handle times vary by each value added product or service call type and are provided by system generated reports from the Automatic Call Distributor (ACD)
- Total average handle time for all calls is the previous year's year-end average provided by system generated reports from the ACD

**Process:**

The following process steps are taken to calculate the appropriate amounts that FPLES reimburses FPL for services.

### Determining Call Handling Costs

Payroll Expenses - Determine regular and overtime payroll expenses for customer care agents and supervision via SAP BW reports that are extracted to capture regular and overtime payroll costs associated with customer care operations

Outsourcing Expenses - Record outsourcer expenses for call handling, which are determined by either recording monthly invoices or accruals for outsourcing. If accruals are used in the calculation then adjustments are made in the following month to true-up the difference when the actual invoice is processed.

### Determining Call Volume

- Call volumes are provided by system generated reports from the Automatic Call Distributor (ACD)
- FPL agent handled calls are recorded separately from outsourcer agent handled calls to determine the percentage of work performed by each entity which affects the distribution of reimbursed expenses (payroll and non-payroll outside services)
- The FPLES calls handled by FPL are recorded and used to determine the reimbursement amounts

### Determining Cost per Call

- Calculating FPL and outsourcer costs per call:

FPL cost per call is determined by dividing the total payroll costs by the total number of calls handled by FPL agents

Outsourcer cost per call is determined by dividing the total outsourcer expense (invoice or accrual amount) by the total number of calls handled by outsourcer agents

### Determining Average Handle Time (AHT)

- Calculating AHT percentages:

The AHT to handle an FPLES call is divided by the total overall AHT (see assumptions above) to create an AHT percentage which is used in the reimbursement calculation

### Determining Reimbursement Amounts

- Calculating payroll reimbursements:

Payroll expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPLES calls handled by FPL agents

Calculated FPL cost per call

Calculated AHT percentage

- Calculating non-payroll outside services reimbursements:

Non-payroll (outside services) expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPLES calls handled by outsourcer agents

Calculated outsourcer cost per call

Calculated AHT percentage



**Miscellaneous Calls – FPSC Complaint Handling Related to FPLES (included in item 5 in matrix of services)**

See Attachment Nos. 7 & 8.

Throughout the course of the year, FPL's customer advocacy group responds to customer complaints received at the FPSC. Included in these complaints are complaints specific to FPLES products and services.

Once a year, the cost associated with handling the complaints specific to FPLES are charged back to FPLES. The costs are calculated by taking the average complaint handling cost from the prior year times the number of FPLES complaints handled.

The average cost per complaint is calculated by taking the total prior year budget (actual) for the customer advocacy group responsible for complaint handling and dividing it by the total number of complaints handled. The budget includes:

- Payroll
- Telephone Service
- Postage
- Other costs

The costs are updated on an annual basis.

**TRANSFER CALLS OVERVIEW (item 6 in matrix of services)**

See Attachment Nos. 4 & 5.

FPL provides service to FPLES by transferring calls to them when customers call to connect or transfer electrical service. FPLES provides customers with opportunities for value added services (e.g., home newspaper delivery, phone service, satellite television, etc) during the call. FPL is reimbursed for the time its agents (FPL and outsourcer) spend transferring the call to FPLES.

Every month FPL calculates the amount that FPLES will reimburse FPL. The calculation contains the following components: monthly cost per call for FPL agent handled calls (total monthly payroll divided by the number of calls handled by FPL agents), monthly cost per call for outsource agent handled calls (total monthly outsourcer expenses divided by the number of calls handled by outsource agents), number of calls handled monthly by FPL and outsource agents, number of calls transferred monthly to FPLES by FPL and outsource agents, percentage of average handle time per transfer relative to overall average handle time for all calls handled by FPL (FPL and outsource agents combined).

Note: In March 2012, FPL began notifying customers that they would be transferred to an affiliate and allowed customers to opt-out of being transferred. This process change increased the percentage of average handle time FPL agents spent speaking with customers which also increased the reimbursement to FPL.

**Assumptions:**

- Average handle time to transfer calls to FPLES is 10 seconds
- Total average handle time for all calls is the previous year's year-end average provided by system generated reports from the Automatic Call Distributor

**Process:**

The following process steps are taken to calculate the appropriate amounts that FPLES reimburses FPL for services.

Determining Call Handling Costs

Payroll Expenses - Determine regular and overtime payroll expenses for customer care agents and supervision via SAP BW reports that are extracted to capture regular and overtime payroll costs associated with customer care operations

Outsourcing Expenses - Record outsourcer expenses for call handling which are determined by either recording monthly invoices or accruals for outsourcing. If accruals are used in the calculation then adjustments are made in the following month to true-up the difference when the actual invoice is processed.

Determining Call Volume

- Call volumes are provided by system generated reports from the Automatic Call Distributor (ACD)
- FPL agent handled calls are recorded separately from outsourcer agent handled calls to determine the percentage of work performed by each entity which affects the distribution of reimbursed expenses (payroll and non-payroll outside services)
- The calls transferred to FPLES are also recorded separately and are used to calculate the reimbursement amounts

Determining Cost per Call

- Calculating FPL and outsourcer costs per call:

FPL cost per call is determined by dividing the total payroll costs by the total number of calls handled by FPL agents

Outsourcer cost per call is determined by dividing the total outsourcer expense (invoice or accrual amount) by the total number of calls handled by outsourcer agents

Determining Average Handle Time (AHT)

- Calculating AHT percentages:

The AHT to transfer a call to FPLES is divided by the total overall AHT (see assumptions above) to create an AHT percentage which is used in the reimbursement calculation

Determining Reimbursement Amounts

- Calculating payroll reimbursements:

Payroll expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPL agent handled calls transferred to FPLES

Calculated FPL cost per call  
Calculated AHT percentage

- Calculating non-payroll outside services reimbursements:

Non-payroll (outside services) expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of outsourcer agent handled calls transferred to FPLES

Calculated outsourcer cost per call

Calculated AHT percentage

**SPACE CHARGES (items 7-8 in matrix of services)**

Each month the Corporate Real Estate department (CRE) performs an analysis of the utilization of space and furniture by affiliates. The utilization, multiplied by the market rate, (which is based on an analysis prepared every 5 years) is billed to affiliates on a monthly basis. Please see FPL's response to OPC Eighth Set of Interrogatories No. 80 for the calculations of these billings and market study information.

**EMT SERVICES (items 9-11 in matrix of services)**

FPL provides a limited amount of front-office trading and mid-office risk management services to FPLES. Employee costs are charged directly to FPLES through a fixed payroll distribution from personnel involved with providing services. The payroll distribution percentages are developed by department managers after completing a critical review of the amount of time they expect various personnel to spend on performing each FPLES-related activity. In addition, the payroll distribution values are reviewed based on a comparison to prior years' actual results/expenses to confirm the reasonableness of the established rates.

The attachments responsive to this interrogatory are confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

**Q.**

Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to FPL's response to OPC Interrogatory No.12, for 2011, please list the total FPL rate factors and the number, rate and dollars charged to FPLES for each service described in Attachment 1.

**A.**

Please see Confidential Attachment Nos. 1-3 reflecting the services charged to FPL Energy Services for 2011 that are based on calculations using rate factors and quantities. The factors used in these calculations are described and provided in FPL's response to OPC's Eighth Set of Interrogatories No. 159.

The attachments responsive to this interrogatory are confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No: 120015-EI

Filed: August 16, 2012

**JOINT INITIAL AND PRELIMINARY  
RESPONSE TO MOTION TO SUSPEND HEARING BY OFFICE OF PUBLIC  
COUNSEL AND THE FLORIDA RETAIL FEDERATION**

The Citizens of the State of Florida, through the Office of Public Counsel (OPC) and the Florida Retail Federation (FRF), submit their joint initial and preliminary response to the Joint Motion to Suspend Procedural Schedule (“Motion to Suspend”) filed by Florida Power & Light Company (FPL), South Florida Hospital and Health Care Association (SFHHA), Florida Industrial Power Users Group (FIPUG), and Federal Executive Agencies (FEA) (collectively “FPL”) on August 15, 2012. OPC and FRF state that they do not oppose the Motion at this time only to the extent that it requests the Commission to suspend the hearing currently scheduled to begin on August 20, 2012 in this Docket and establish procedures and time frames adequate to provide due process to OPC and other parties.

1. The Motion to Suspend recites that it is filed contemporaneously with a Motion to Approve Settlement. The “settlement” to which the pleading refers is a document that only FPL, SFHHA, FIPUG, and FEA have executed. Coming on the eve of a hearing scheduled to start in three business days, the “settlement” has created a situation of first impression which the parties must evaluate and brief as part of their full response. Despite the vigorous objection by OPC and FRF to it, which OPC and FRF will develop in a separate pleading, the practical impact of the “settlement” filing and the accompanying Motion to Suspend is that the hearing cannot proceed without the Commission first

conducting a full analysis of the impact of the filing on the case and the respective rights and obligations of the parties to the case.

2. The OPC and FRF further assert that the one-day hearing requested for consideration of the "settlement" and the alternative 6 day hearing time proposed by FPL are legally and logistically inadequate. This argument will also be supported in the OPC's and FRF's fuller response that will be timely filed at a later date. To be clear, this statement of no opposition to the suspension of the hearing is not an agreement that the procedure suggested by FPL is lawful or that it should be followed or that there is any linkage between suspension and the further procedures suggested by FPL. Rather, this statement is a recognition of the reality that the hearing cannot practically go forward on its current schedule, given the timing of the "settlement" filing and the need for time and opportunity to respond to it fully without sacrificing the requirements of case preparation.

For the foregoing reasons, OPC and FRF state that they do not oppose suspension of the hearing.



Charles J. Rehwinkel  
Deputy Public Counsel

Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400  
(850) 488-9330

Attorney for the Citizens of the  
State of Florida



Robert Scheffel Wright  
John T. LaVia

c/o Gardner Law Firm  
1300 Thomaswood Drive  
Tallahassee, FL 32308

Attorneys for the Florida Retail  
Federation

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and foregoing **JOINT INITIAL AND PRELIMINARY RESPONSE TO MOTION TO SUSPEND HEARING BY OFFICE OF PUBLIC COUNSEL AND THE FLORIDA RETAIL FEDERATION** has been furnished by electronic mail and/or U.S. Mail on this 16<sup>th</sup> day of August, 2012, to the following:

Caroline Klancke  
Keino Young  
Florida Public Service Commission  
Office of the General Counsel  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

John T. Butler  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420

Ken Hoffman  
R. Wade Litchfield  
Florida Power & Light Company  
215 South Monroe Street, Suite 810  
Tallahassee, FL 32301-1858

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AARP, Associate State Director  
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Tallahassee, FL 32301

Vickie Gordon Kaufman  
Jon C. Moyle  
c/o Moyle Law Firm  
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Tallahassee, FL 32301

Robert Scheffel Wright  
John T. LaVia  
Gardner Law Firm  
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Karen White  
Federal Executive Agencies  
c/o AFLOA/JACL-ULFSC  
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John W. Hendricks  
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Linda S. Quick, President  
South Florida Hospital and  
Healthcare Association  
6030 Hollywood Blvd., Suite 140  
Hollywood, FL 33024

Quang Ha, Paul Woods, Patrick Ahlm  
Algenol Biofuels, Inc.  
28100 Bonita Grande Drive, Suite 200  
Bonita Springs, FL 24135

William C. Garner  
Brian P. Armstrong  
Nabors, Giblin & Nickerson, P.A.  
1500 Mahan Drive, Suite 200  
Tallahassee, FL 32308

Mr. Larry Nelson  
312 Roberts Road  
Nokomis, FL 34275

Mr. Glen Gibellina  
7106 28<sup>th</sup> Street East  
Sarasota, Florida 34243



Charles J. Kehwinkel  
Deputy Public Counsel



**Q.**

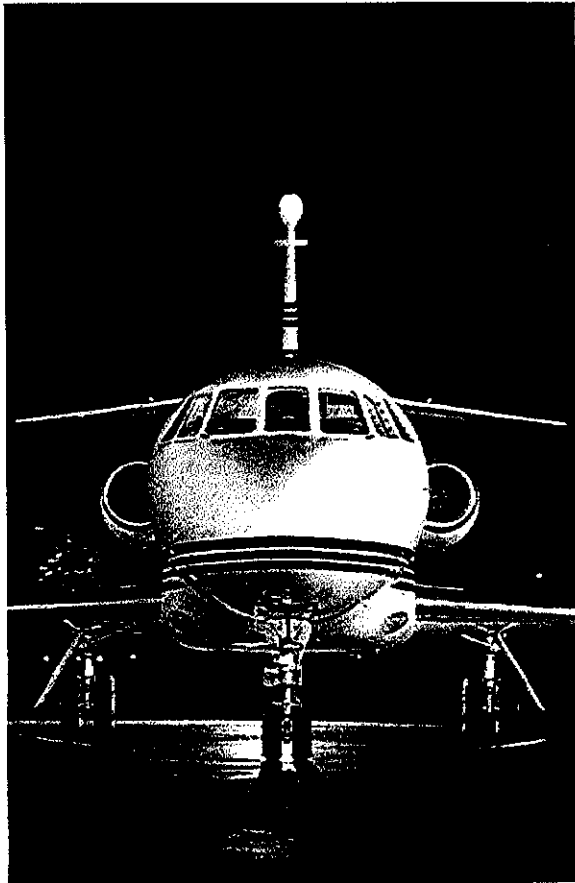
Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to FPL's response to OPC Interrogatory No. 22, Attachment 1, page 2, please provide the results of the appraisal for the aviation assets, including a detailed description of the qualifications of the appraiser and whether the appraiser is an FPL employee or affiliate employee.

**A.**

See appraisals for the aviation assets listed below. Qualifications for each of the parties who completed the appraisals can be found in Attachment Nos. 1-4. Also, please note that a copy of each appraisal can be found in FPL's response to Staff's Fifth Request for Production of Documents No. 41.

Assets Description	FMV <sup>(1)</sup>	Appraisal Performed by	Independent Party from FPL
<b>May 2010 Transaction</b>			
Dassault Falcon - New Purchase Agreement Transfer	\$ 12,264,960	Aviation Management Consulting, Inc	Yes
<b>February 2011 Transaction</b>			
Falcon 2000 Serial Number 83	\$ 9,000,000	Jet Perspectives	Yes
Cessna Citation Excel Serial Number 560-5346	\$ 4,900,000	Jet Perspectives	Yes
Cessna Citation XLS Serial Number 560-5630	\$ 6,900,000	Jet Perspectives	Yes
2004 Agusta A109E Power Helicopter Registration # N197J	\$ 2,884,000	Aircraft Valuation	Yes
2004 Agusta A109E Power Helicopter Registration # N298R	\$ 2,975,000	Aircraft Valuation	Yes
Spare parts, GSE Inventory & Tooling	\$ 625,545	Aviation Asset Management, Inc	Yes
Office Furniture	\$ 10,003	Aviation Asset Management, Inc	Yes
Computer Equipment	\$ 13,705	Aviation Asset Management, Inc	Yes
Security Cameras at Hangar	\$ 36,925	N/A <sup>(3)</sup>	N/A
<b>Total</b>	<b>\$ 39,610,138</b> <sup>(2)</sup>		
<b>Notes:</b>			
<sup>(1)</sup> FMV equals Sales Price.			
<sup>(2)</sup> There were no closing costs associated with the transfer of these assets.			
<sup>(3)</sup> No appraisal made. Transferred at book value.			



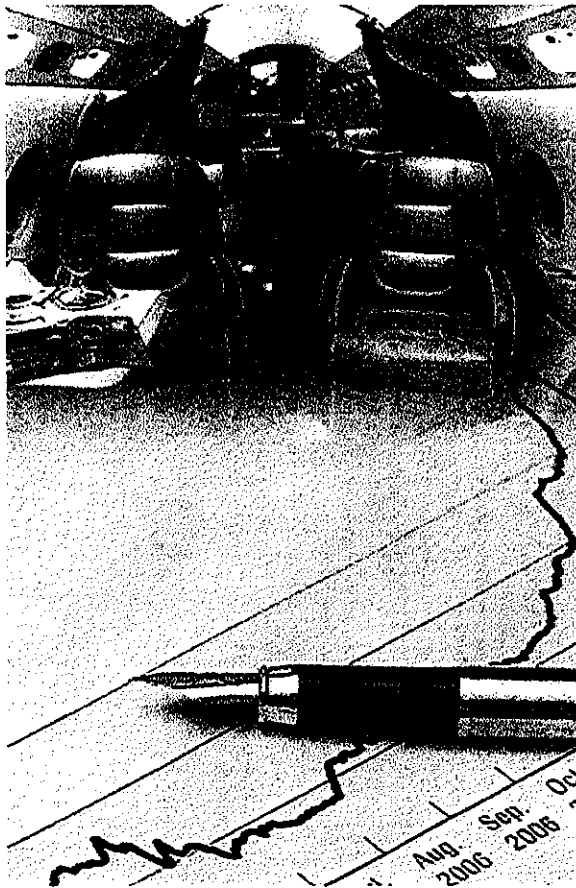
## Appraisers to the Corporate Aviation Industry

Since 1999, Jet Perspectives has grown to be one of corporate aviation's most prestigious aircraft appraisal companies. Its founder, Robert Zuskin, is an industry veteran having excelled as a consultant, aircraft broker, and buyer's representative.

The creation of Jet Perspectives was the culmination of over 20 years of work in the aviation business. The company does not sell, broker, or participate in any aircraft transaction, other than providing value opinions. JPI's assignments are performed using contacts in virtually every sector of the corporate aircraft community (dealers, brokers, manufacturers, operators, and lenders) to provide as much detail and comprehensive analysis as possible. As a member of the American Society of Appraisers, each assignment is conducted within the strict professional requirements of the organization. Jet Perspectives is also a member of the National Business Aviation Association and the National Aircraft Finance Association.

OVERVIEW SERVICES EXPERIENCE STRATEGIC PARTNERS CONTACT

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Future Value Forecasts

Sample Desk Top

Sample I&A

## Services - Work Product

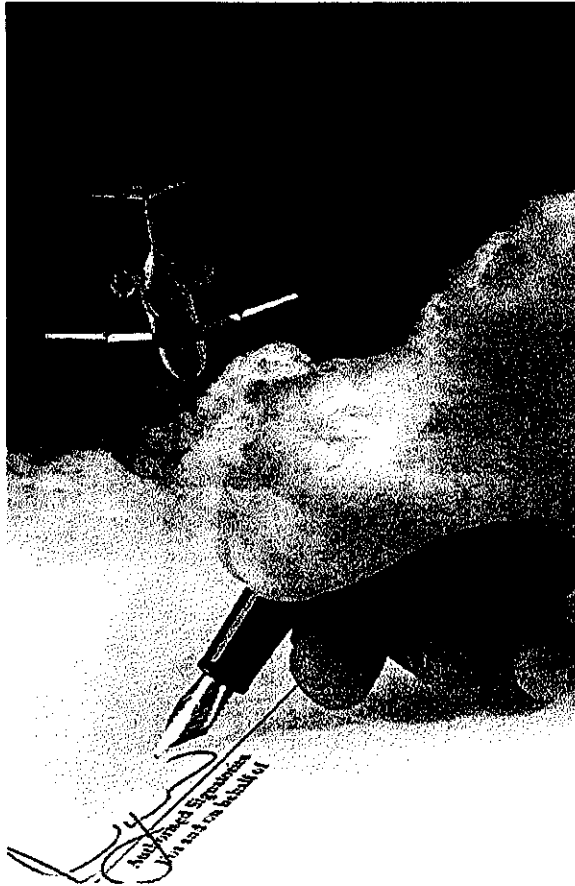
Depending on the need for an appraisal, our clients require varied appraisal products. In that regard, Jet Perspectives offers various appraisal styles:

- *Value Opinion Letter.* Typically a 3 to 7 page letter, based on information provided by the client, which simply offers the opinion of Jet Perspectives as to the value of the aircraft with cursory market information to support that opinion.
- *Desktop Appraisal Report.* A bound report, based on information provided by the client, which offers the opinion of Jet Perspectives as to the value of the aircraft. This report also provides detailed background information on the subject aircraft model, its competitive environment and details the existing marketplace with information regarding available aircraft and review of relevant transactions. In valuing the aircraft, these data points serve to define the market extremes and to appropriately place the Subject Aircraft within these parameters. (Sample report provided.)
- *Inspection & Appraisal Report.* In addition to the detailed market information provided in the Desktop Appraisal, Jet Perspectives performs a rigorous on-site inspection of the aircraft and its documentation. The inspection process establishes our opinion as to the overall condition of the aircraft and its logbooks. The final report details the status of major maintenance issues and the impact these have upon the value of the aircraft. In addition, the report offers copies of the relevant ownership and airworthiness documentation, photographs and, if available, an Aircraft Status Report generated by the aircraft's computerized maintenance program. This latter information details the status of every inspection and every component of the aircraft. (Sample report provided.)

The pricing and availability of these appraisal products are available on request.

OVERVIEW SERVICES EXPERIENCE STRATEGIC PARTNERS CONTACT

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Robert Zuskin

Client List

## Real World Experience

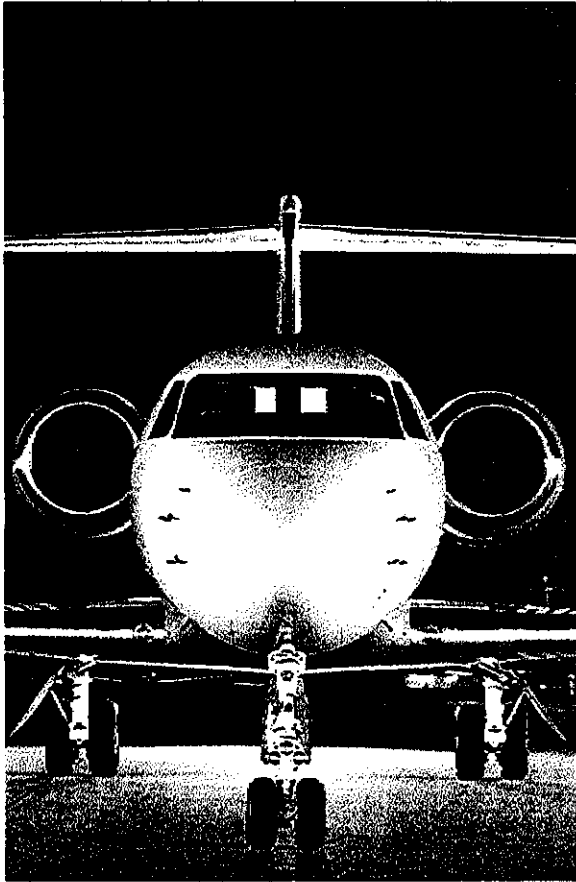
Jet Perspectives is honored to have worked for some of the world's largest companies and entrepreneurial elite. Since 1999, some of our notable assignments have included:

- *For a major leasing company*, Jet Perspectives appraised the portfolio of an acquisition target providing both current values and future values of a host of corporate aircraft. The final report was internally reproduced and provided to the staff of the leasing company as a market primer.
- *On behalf of an engine manufacturer*, Jet Perspectives provided expert testimony relating to the value of an aircraft which had suffered multiple in-flight engine shutdowns.
- *Retained by the Prime Minister of an Asian country* to provide impartial opinion regarding the value of his personal Gulfstream.
- Numerous assignments relating to the *possible loss of value* due to maintenance issues, incidents of damage and other events which could diminish the value of an aircraft.
- Retained by individuals and companies who were seeking to exit *fractional ownership programs* and who required an impartial opinion as to the value of their share. In virtually every case, the involvement of Jet Perspectives led to increased payouts.
- Hired by partners to *establish an equitable Fair Market Value* for the purpose of dissolving the partnership.
- *For a major airframe manufacturer*, market analysis and future value projections of their line of aircraft.

Over the past few years, Bob Zuskin has spoken at Falcon Jet's Aviation Professionals Conference as well as at the Equipment Leasing Association's annual conference.

OVERVIEW SERVICES EXPERIENCE STRATEGIC PARTNERS CONTACT

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## RESUME / CV

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Surprise, AZ 85379

Business- (623) 398-7970

[www.aircraftvaluation.com](http://www.aircraftvaluation.com)

### PROFESSIONAL SCHOOLS

- \* Certification of an Aircraft Appraiser by National Association of Aircraft Appraisers (NAAA)
- \* Former member of the American Society of Appraisers (ASA)
- \* Crew Resource Management Facilitator--FlightSafety International.
- \* FlightSafety International.
- \* Crew Resource Management--FlightSafety International.
- \* Instructor Development Course--FlightSafety International.
- \* Heliprocs Aeronautical Judgment Training
- \* Factory MBB Ground and Flight Training Course
- \* Factory Agusta International Maintenance Test Flight Training Course,
- \* Factory Aerospatale Initial Pilot Training Course
- \* Instructor Pilot Training and MOI Course, Isfahan, Iran.
- \* Factory Bell Helicopter Commercial Maintenance Course
- \* Airframe and Powerplant Course (A&P) -- El Paso Community College. Colo. Spgs., Co.

### PROFESSIONAL EXPERIENCE (10 years only)

Jun 98 to Present. Owner/Appraiser, Aircraft Valuation - Aircraft Appraiser/Consultant, both airplanes and helicopters.

### PERSONAL DATA

- \* Bachelor of Science Degree; Professional Aeronautics (Embry Riddle University)
- \* Airline Transport Rating (ATP) Airplane & Helicopter, CFI, CFII, AGI, AGII USA
- \* Airline Transport Rating (ATP) Egypt
- \* Commercial Pilot Rating (CPL) Indonesia
- \* Certified Aircraft Appraiser. (NAAA)

Worked in the following countries: Iran, Indonesia, Singapore, Saudi Arabia, Egypt, Zaire, and Italy.

Over 11,000 hours total flight time as pilot.

Over 3,000 hours Full Motion Level C&D Flight Simulator Instructor.

## RESUME

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[bill2124@cox.net](mailto:bill2124@cox.net)

William B Kellogg  
14860 W. Maui Ln.  
Surprise, AZ 85379

Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Eighth Set of Interrogatories  
Interrogatory No. 162  
Attachment No. 2  
Page 2 of 2

### PROFESSIONAL SCHOOLS

- \* Crew Resource Management Facilitator--FlightSafety International.
- \* Bell 412 Pilot Training--FlightSafety International.
- \* Bell 212 Pilot Training--FlightSafety International.
- \* Crew Resource Management--FlightSafety International.
- \* Sikorsky S-76 Initial Pilot Training--FlightSafety International.
- \* Instructor Development Course--FlightSafety International.
- \* Heliprocs Aeronautical Judgment Training--MBB Helicopter Corp.
- \* Factory MBB Ground and Flight Recurrent Training Course BO-105.
- \* Factory MBB Ground and Flight Initial Training Course BK-117.
- \* Bell Helicopter Differences Training, Bell-412/212 -- Gatari Hutama Air Services. Jakarta, Indonesia.
- \* Factory Agusta International Maintenance Test Flight Training, Bell-212 & UH-1H. Milan, Italy.
- \* Factory MBB Ground and Flight Training Course BO-105 & BK-117.
- \* Factory Aerospace Initial Pilot Training Course AS-350B.
- \* Helicopter Mountain Training Course (winter)--Rocky Mountain Helicopters.
- \* Instructor Pilot Training and MOI Course AH-1J and B-206B--Isfahan, Iran. Bell Helicopter Int'l. (BHI)
- \* Factory Bell Helicopter Commercial Maintenance Course AH-1J.
- \* Airframe and Powerplant Course (A&P) -- El Paso community college. Colo. Spgs., Co.

### PERSONAL DATA & EDUCATION

Bachelor of Science Degree; Professional Aeronautics (Embry Riddle University), Airline Transport Pilot (ATP) Airplane & Helicopter, CFI, CFII, AGI, AGII, Certified Aircraft Appraiser.

Prior experience: worked in the following countries: Iran, Indonesia, Singapore, Saudi Arabia, Egypt, Zaire, and Italy. Over 11,000 hours total flight time & over 3,000 hours Full Motion Level C&D Flight Simulator Instructing. (See Supplement for more)

### PROFESSIONAL EXPERIENCE (Past 10 years only)

Jun 98 to Present. Aircraft Valuation -Self Employed Aircraft Appraiser/Consultant. Includes extensive overseas travel as well as domestic.

May 93 - June 98. FlightSafety International. Fort Worth, TX. Instructor: Simulator, Flight, and Ground. Program Manager for Pilot Ground School and Flight Simulator Training. (Bell 212, 412, and CH 146). Promoted April 94 to Instructor Development Specialist: Technical Writing and Courseware Development. Promoted July 95 to Product Marketing Manager. I also facilitated seminars on Crew Resource Management (CRM)

Aug 91- May 93. Aircraft Valuation --Self Employed Aircraft Appraiser, Consultant. Scottsdale, AZ. (1992) Certificate of Appointment as a Certified Aircraft Appraiser by the National Association of Aircraft Appraisers (NAAA).

Feb 91 - Aug 91 Herman Hospital, Houston, TX. EMS and program instrument instructor in a Cessna 177 Cardinal. Flying BK117 and BO105. Left for death in the family (father) and medical problems.

Feb 90 - Feb. 91. FlightSafety International. West Palm Beach, FL. Pilot Ground School and Flight Simulator Instructor. Courseware Development for the Sikorsky S-76 Initial and Recurrent Pilot Courses, Instrument Course, EMS Pilot Course, and EFIS/DDFCS Course.

Feb 89 - Feb. 90. Petroleum Air Services. Cairo, Egypt. Offshore Contract. Company Check Airmen, Instructor Pilot and Maintenance Test Pilot. Bell-212 & 206B/206L3.

Feb 88 - Jan. 89. MBB Helicopter Corporation. West Chester, Pa. Factory Demonstration Pilot/Ground Instructor and Courseware Development for the BK-117 & BO-105.


Feb 87 - Feb 88 Aircraft Valuation -Self Employed Aircraft Appraiser, Consultant. (Scottsdale, AZ)

Aircraft Valuation - Appraiser for Helicopters

Page 2 of 2



**The experienced staff at AAMI brings over 100 years of aviation experience in an integrated consulting group**



- On-Site Technical Representation
- Safety Assessments
- Appraisals
- Finance & Strategic Planning
- Aircraft Surveys
- Records Audits
- Technical Services
- Portfolio Management
- Tax Letters
- Remarketing Support
- Legal Support & Testimony

Aviation Asset Management Inc (AAMI) has worldwide experience working with: Airlines, Aircraft Manufacturers and Corporate Clients Attorneys Banking, Finance, Leasing and Investment Concerns Federal and Local Assessing and Taxing Authorities Government and Military Authorities Insurance Companies Repair Stations

AAMI is able to provide expertise tailored to each individual client while maintaining an overall perspective of how each client's needs relate to the company's goals and the worldwide aviation industry.

*Aviation Asset Management Inc.  
10570 NW 27 Street  
Suite 102  
Doral, FL 33172-2105  
Tel: 305-599-8325  
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# Appraisals

On-Site Technical  
Representation  
Safety  
Assessments  
Appraisals  
Finance &  
Strategic Planning  
Aircraft Surveys  
Records Audits  
Technical  
Services  
Portfolio  
Management  
Tax Letters  
Remarketing  
Support  
Legal Support &  
Testimony

-----Aviation Asset Management performs "full" and "desk top" appraisals on Commercial Jets, Regional/Commuter and Executive/Business aircraft. Each appraisal determines an aircraft's Fair Market Value, its Forecasted Value, and Residual Value using refined methodology developed over many years of appraisal experience. Market values are based on knowledge of the industry as to the asking, offered and transaction prices for similar, competitive and alternative equipment, as well as, transactions and/or negotiations involving basically identical aircraft, acquired from AAMI's experience in the continual tracking of aircraft transactions and values.

-----Experienced personnel who are experts in each type of aircraft perform physical inspections. We have compiled accurate airframe, engine and component overhaul cost information, which we update constantly. We maintain a complete, up-to-date library of aircraft technical data and a computerized database of all FAA Airworthiness Directives, Service Bulletins and Notices of Proposed Rulemaking. Knowing the cost of compliance of each of these is paramount in valuing the aircraft.

-----We also specialize in the audit and appraisal of engines, spares, inventories and support equipment. AAMI has built up an extensive database of prices for parts and support equipment. We always use the most current values and actual transaction prices when valuing an inventory.

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## Safety Assessments

On-Site Technical  
Representation  
Safety  
Assessments  
Appraisals  
Finance &  
Strategic Planning  
Aircraft Surveys  
Records Audits  
Technical  
Services  
Portfolio  
Management  
Tax Letters  
Remarketing  
Support  
Legal Support &  
Testimony

-----Recently, several Air Carriers have had their operating certificates suspended by the FAA due to the results of a "NASIP" inspection conducted by the FAA. Some were able to regain their certificate and start operations; some were not able to make it back. They all believed that they were in compliance with FAA regulations and that their records and record keeping systems were in compliance. The "FAA NASIP" inspection proved otherwise which resulted in their operating certificates being revoked. An advanced, properly conducted, "NASIP" type evaluation by the experienced personnel of Aviation Asset Management, Inc. will uncover hidden problems and non-compliance of FAA regulations within the airline. AAMI will offer recommendations to correct the problems found during the inspection. AAMI provides complete and comprehensive reviews of manuals, training programs, record keeping, flight operations, station operations, dispatch centers, maintenance facilities & procedures, and overall management effectiveness. AAMI's experienced and qualified personnel in airline management, operations and maintenance, enable AAMI to provide excellent results that are responsive to the clients needs.

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## Finance & Strategic Planning

On-Site Technical  
Representation  
Safety  
Assessments  
Appraisals  
Finance &  
Strategic Planning  
Aircraft Surveys  
Records Audits  
Technical  
Services  
Portfolio  
Management  
Tax Letters  
Remarketing  
Support  
Legal Support &  
Testimony

-----AAMI is pleased to provide a broadened level of client service in the areas of aviation strategic planning and finance through an association with one of the industry leaders in these specialized areas. Klaskin, Kushner & Company, Inc. (KKC) is a Miami-based firm whose personnel bring more than eighty years of aviation experience to our organization. KKC's principals and associates are experienced in air carrier and aviation maintenance facility feasibility evaluation, business planning and development, aviation-related capital sourcing and investment opportunity evaluation, and bankruptcy workout organization.

-----Although KKC is a separate organization, we collaborate on an ongoing basis and function seamlessly as members of our respective firm's project teams. KKC shares our corporate philosophy and values, and we are confident our clients will appreciate their high standards of customer service and quality.

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# Tax Letters

- On-Site Technical Representation
- Safety Assessments
- Appraisals
- Finance & Strategic Planning
- Aircraft Surveys
- Records Audits
- Technical Services
- Portfolio Management
- Tax Letters**
- Remarketing Support
- Legal Support & Testimony

-----AAMI gives owners, operators, airlines and taxing authorities the valuations and documentation they require to support their claims by accurately calculating airline fleet values, institution portfolio values, or individual aircraft values.

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AVIATION MANAGEMENT  
CONSULTING, INC.



"The Wright Appraisers"

# Curriculum Vitae Kenneth M. Dufour

## AMCIVALUES

### "THE AEROSPACE VALUATION AUTHORITY"

#### OVER 40 YEARS OF AVIATION EXPERIENCE

Kenneth M. Dufour brings a unique combination of flying, hands on aviation experience, and academic involvement to his consulting practice. for his excellence in Business Development, Customer Growth, Sales Achievement, and Customer Support throughout his career.

His portfolio includes a wealth of avionics experiences and knowledge on various Flight Deck Systems in numerous aircraft including Corporate, Air Transport, Regional Airline, and Military Applications.

Avionics experiences include Conceptual and Systems Design, Flight Operations, FAA Certification, and marketing/business development of these systems. These systems include Inertial, Omega, GPS Long-range Navigation System, Reactive and Forward Looking Windshear, TCAS I & II, CNI, ACARS, Satcom, as well as Flight Management Systems.

Mr. Dufour's aviation career spans over 30 years of aviation involvement. He has held positions of increasing responsibility; including Regional Marketing Manager, Area Manager, Regional Vice-President, for Gulfstream Aerospace; Honeywell, BF Goodrich Aerospace, Allied-Signal, and Litton Aero Products. He has been involved in several business expansions; corporate re-engineering programs and has a leadership record of exceptional performance results. His contribution to these programs has been in the development and program management of key corporate initiatives (including Market Analysis and Forecast, New Product Introduction, Product-Line Expansion, Budgeting, Staffing, and Business Development Programs). He has been recognized

Mr. Dufour provides aircraft appraisal, valuations, audit, inspection services for different segments within the aviation community, performs duties as an arbitrator and forensic appraiser. These services include current and future value



assessments for different aircraft as well as expert testimony in reference to aircraft values. He is an Author of Aerospace Technical/Valuation Reports, a course developer, as well as a Consultant, Adjunct Professor, and Guest Lector for Embry-Riddle Aeronautical University\*.

#### AMERICAN SOCIETY OF APPRAISERS ACCREDITED SENIOR APPRAISER



Mr. Dufour belongs to the American Society of Appraisers where he holds the designation of ASA\*\*\*\* (Accredited Senior Appraiser), an aviation course developer and instructor, and a member of the International MTS Committee. Additionally, he is a member of the Business Aviation Subcommittee under the Transportation Research Board.\*\* He is a past (2003-2005) member of the Board of Directors of the National Aircraft Finance Association.

Mr. Dufour earned a Bachelor of Professional Aeronautics and Master of Aviation Management Degree from Embry-Riddle Aeronautical University\* in Daytona Beach, Florida. He is a licensed Airline Transport Pilot and a Certified Flight Instructor for Single-Engine, Multi-Engine, and Instruments. Ken is a Co-Chairman Trustee of Embry-Riddle Aeronautical University, on the Board of Directors for Aviation & Space Technology Academy at ERAU, and a member trustee of the Association of Governing Boards of Universities and Colleges.

Mr. Dufour currently is an aerospace consultant for the Gerson Lehman Industrial Council and Vista Research (division of Standard & Poor's) and the Round Table Group, where he provides consulting on Aerospace/Aviation topics. Mr. Dufour has been a full-time, independent aircraft and aerospace asset appraiser and portfolio manager for the last ten years with over 30 years of aviation industry experience.

*Curriculum Vitae Kenneth M. Dufour Page 2*

In 1991 Mr. Dufour established Aviation Management Consulting, Inc. in Rockford, Illinois to furnish management, marketing/business development, valuation services, and technical needs for the aerospace marketplace.

\*Embry-Riddle, the world's largest, fully accredited university specializing in aviation and aerospace, offers more than 30 degree programs in its colleges of Arts and Sciences, Aviation, Business, and Engineering and meets the needs of students and industry through its educational, training, research, and consulting activities. Embry-Riddle educates more than 40,000 students annually through the master level at residential campuses in Prescott, Arizona and Daytona Beach, Florida, through the Worldwide Campus at more than 130 teaching centers in the United States and Europe, and worldwide through distance learning. Mr. Dufour is the Chairman of Student Affairs Committee, a member of the Executive Committee, Flight Safety and Institutional Advancement Committees. He has been a Embry-Riddle Aeronautical University Board of Trustee member for over 10 years.

\*\* The Transportation Research Board (TRB) is a unit of the National Research Council, a private, nonprofit institution that is the principal operating agency of the National Academy of Sciences and the National Academy of Engineering. The Board's mission is to promote innovation and progress in transportation by stimulating and conducting research, facilitating the dissemination of information, and encouraging the implementation of research results.

TRB fulfills this mission through the work of its standing technical committees and task forces addressing all modes and aspects of transportation; publication and dissemination of reports and peer-reviewed technical papers on research findings; administration of two contract research programs; conduct of special studies on transportation policy issues at the request of the U.S. Congress and government agencies.

\*\*\* The National Aircraft Finance Association (NAFA) was established to promote the general welfare of those persons and organizations who provide financing/leasing for the purchase of aircraft or who make loans secured by aircraft; to improve such industry's service to the public; to cooperate with government officials in furthering the national welfare; and to carry out other activities recognized as lawful and beneficial for such type of organization.

\*\*\*\* The American Society of Appraisers is an organization of appraisal professionals and others interested in the appraisal profession. International in structure, it is self-supporting and independent. The oldest and only major appraisal organization representing all of the disciplines of appraisal specialists, the society originated in 1936 and incorporated in 1952. ASA's headquarters is in the metropolitan Washington, D.C., area.

The society is dedicated to the benefit of the appraisal profession. It is one of eight major appraisal societies that, in 1987, founded the Appraisal Foundation, a national nonprofit organization created to establish uniform criteria for professional appraisers. Since 1989 The Appraisal Foundation has been recognized by the U.S. Congress as the source for the development and promulgation of appraisal standards and qualifications.

Mr. Dufour has been officially recognized by ASA (2002-2003) for his exemplary service, dedication, and untiring efforts in the development, coordination, and implementation of the Technical Management Professional Valuation Specialty degree program at Embry-Riddle Aeronautical University and the aviation specific MTS courses for the American Society of Appraisers.

In August 2008, Mr. Dufour received the Jerry F. Larkins Award from the ASA recognizing his exceptional volunteer service and leadership on the part of an ASA member.

*Kenneth M. Dufour, Accredited Senior Appraiser  
Property Economics Professional*

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Greater Rockford Airport  
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CURRICULUM VITAE

LEO V. HEIDEMANN, ASA

822 Woodlane Avenue  
Rockford, IL 61107

Cell: 815.519.7311



Accredited Senior Appraiser  
American Society of Appraisers

**PROFILE**

Dedicated aircraft appraiser with over 30 years of an accomplished aviation background, as a results oriented after-market specialist and managing customers needs.

**EDUCATION**

Parks College of St. Louis University\*\*, B.S. Aviation Maintenance Management

Technical Skills  
FAA Licensed Airframe and Power Plant Mechanic

**PROFESSIONAL EXPERIENCE**

Since October 2001, Mr. Heidemann has been a full time appraiser and consultant with Aviation Management Consulting, Inc., His duties include aircraft appraisal valuations (current and future value assessments), audit, consulting and inspection services.

During his tenure in the aviation industry he has held increasingly demanding positions. These include Business Repairs Manager, Customer Service Supervisor and Customer Support Representative with Envirovac, Inc., Vacuum Waste Systems, creating and implementing a stand-alone repair business, forecasting sales and development of a state of the art repair-tracking database.

He has further experience as a Product Support Engineer, Advanced Technology Group, with Sundstrand Corporation. He contributed to monitoring in-service product performance, analysis and technical support for manufacturing and customer support departments.



**Q.**

Please Refer to the MFRs

Referring to the MFR C-31 Update, pages 58-61 of 83, for each new or amended contract with affiliates and each affiliate transaction in excess of \$500,000, please provide a detailed explanation of how FPL documented that the contract was in FPL's rate payers' interests.

**A.**

Except for the transactions listed below, each new or amended contract with affiliates and each affiliate transaction in excess of \$500,000 listed on MFR C-31 Update, pages 58-61 of 83 follow the procedures and processes defined in FPL's cost allocation manual and compliant with FPSC Rule No. 25-6.1351, F.A.C. This ensures that they are transacted consistent with the interests of FPL's customers. FPL has included documentation demonstrating the higher of cost or market in regards to the sale of assets and/or services for 2011 in FPL's response to OPC's Eighth Request for Production of Documents No. 80 and lower of cost of market in regards to the purchase of assets and/or services in FPL's response for 2011 in its response to OPC's Eighth Request of Production of Documents No. 82.

FPL's contracts with the following entities are considered sole source arrangements and hence are not amenable to market comparisons. To the extent that costs associated with these arrangements are included in FPL's test year revenue requirements, FPL's customers benefit from unique services that they facilitate:

- 1) KPB Financial Corporation - KPB was formed and exists to hold certain intangible assets for FPL in order to minimize intangible taxes. If KPB did not exist, those intangible assets would have to be recorded on FPL's books with adverse tax consequences for FPL and its customers.
- 2) FPL Recovery Funding - A wholly owned bankruptcy remote special purpose entity of Florida Power & Light that was formed in 2007 for the sole purpose of issuing storm recovery bonds pursuant to the securitization provisions of the Florida Statutes and a financing order of the FPSC. There is a separate mechanism for the recovery of these amounts from FPL retail customers and therefore, not subject to the revenue requirements included in this proceeding.

- 3) NextEra Energy, Inc. - Includes tax sharing agreement (see MFR C-27 for explanation of the tax sharing agreement), deferred compensation, incentives and awards, and thrift plan. FPL benefits are administered at the parent company level and FPL records the allocated portion related to the employees for FPL.
- 4) NextEra Energy Foundation, Inc. - All amounts recorded for this non-for-profit organization that financially assists charitable, scientific, and educational organizations are recorded below the line.
- 5) FPL Historical Museum - As of January 31, 2011, FPL is no longer the sole member of this non-for-profit organization. NextEra Energy Inc. is now the sole owner.

**Q.**

Please Refer to the MFRs

Referring to the MFR C-31 Update, pages 70-72 of 83, for each affiliate asset transfer listed, please provide a detailed explanation of how FPL documented that the transfer was in FPL's ratepayers' interests.

**A.**

FPL does not document the ratepayer benefit at the transaction level of detail, however each asset transfer listed on MFR C-31 Update, pages 70-72 of 83 is consistent with the procedures and processes defined in FPL's cost allocation manual and compliant with FPSC Rule No. 25-6.1351, F.A.C. For supporting documentation for assets sold to an affiliate in 2011 at the higher of cost or market, see FPL's response to OPC's Eighth Request for Production of Documents No. 80. For supporting documentation for assets purchased from an affiliate in 2011 at the lower of cost of market, see FPL's response to OPC's Eighth Request of Production of Documents No. 82.

**Q.**

Please Refer to the MFRs

Referring to the response to OPC Interrogatory No.27 and MFR No. C-31 Update, pages 62-69 of 83: If other subsidiaries are rolled up to higher levels for the purposes of affiliate transaction billing and reporting, such as, NEER's subsidiaries being included in the NEER affiliate transaction numbers, please list each subsidiary included in each FPL affiliate transaction roll-up and the share of the affiliate transactions attributable to each. Please explain each roll-up in detail. Please provide a description of each subsidiary included in each roll-up.

**A.**

Based on the clarification FPL received from OPC on Monday, May 21, 2012, see Attachment No. 1 for MFR C-31 Update, pages 62-69 of 83 modification. Line items from subsidiaries shown on page 457 of the 2011 Diversification Report have been shown individually and cross referenced to the entities reported on MFR C-30 to facilitate comparability.

**Q.**

Market Rate Studies:

For each relationship for the purchase of goods or services by FPL from an affiliate from January 1, 2011 through the present, please provide a detailed explanation for each contract or purchase of how the market price and fully allocated cost of the affiliate were determined.

**A.**

In regards to FPL purchase of goods (i.e., transfer of tangible assets), the relationships are as documented in FPL's response to OPC's Eighth Request for Production of Documents No. 81. The same methodology is applied across all transactions with regard to how market price and fully allocated cost of the affiliate are determined. Pursuant to a request to transfer an asset between FPL and an affiliate, FPL obtains two prices, which are used to determine the purchase price. The prices are termed Fully Allocated Price (FAC) and Market Price (MP) and are determined as follows:

- FAC is the sum of Average Unit Price (book value) + Indirect Cost (carrying cost) + Handling Cost (labor to prepare asset to ship) + Loading Rate (payroll loaders)
- MP is derived as the last purchase price (if purchased less than 6 months) or current quote (obtained by procurement agent if longer than 6 months), or if the unit price of the asset is >\$1M, an independent evaluator performs an appraisal to determine MP
- FPL buys from an affiliate at the lesser of the MP and the FAC

The methodology described above for FPL purchase of goods (i.e., transfer of tangible assets) is documented for each transaction via a worksheet that reflects both the MP and the FAC with backup documentation to substantiate the FPL purchase decision based upon the lower of MP and FAC.

In regards to services provided to FPL, please see FPL's response to Staff's Fourth Set of Interrogatories No. 129.

**Q.**

Market Rate Studies:

For each relationship for the purchase of goods or services by FPL from an affiliate from January 1, 2011 through the present, please provide a detailed explanation of results of any competitive bidding by FPL that was conducted for the purchase, including how each FPL affiliate purchase was in compliance with the requirement for it to be at the lower of market price or fully allocated cost and that it was a lower cost than was available from non-affiliated suppliers.

**A.**

See FPL's response to OPC's Eighth Set of Interrogatories No. 166.

**Q.**

Aircraft Operations:

The aircraft fleet and staff were transferred from FPL to NEE in 2011. Please explain whether and the extent to which there have been charges from NEE to FPL for aircraft usage. Also, please provide the total aircraft fleet costs for each of the years 2010 through 2013, the allocations or costs charged to FPL and each affiliate and the allocation methodology and supporting factors (passenger miles, flights, hours, whatever is used) for each entity allocated costs.

**A.**

After the transfer of the aviation fleet and staff from FPL to NEE in 2011, FPL receives charges from NEE for its actual aircraft usage based on SIFL, a proxy for a commercial airfare rate. FPL has removed these charges from the 2013 Test Year, as reflected on MFR C-3, page 1 of 6, Line 4. Therefore, consistent with FPL's general objections to requests for affiliate information that does not affect FPL's rates or cost of service to customers, FPL objects to providing the additional requested information.

**Q.**

Affiliates Using the FPL Name:

Please provide a list of all NEE subsidiaries with FPL in the name or that use the FPL connection in their marketing or advertising. For each such subsidiary, list the actual 2011 total revenues and the 2012 and 2013 projected revenues.

**A.**

See Attachment No. 1 for list of subsidiaries. As to total revenues, please see FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, filed May 24, 2012.



OPC Interrogatory No. 169

FPL Energy American Wind Holdings, LLC  
FPL Energy American Wind, LLC  
FPL Energy Bastrop GP, LLC  
FPL Energy Bastrop LP, LLC  
FPL Energy Burleigh County Wind, LLC  
FPL Energy Cabazon Wind, LLC  
FPL Energy California Wind, LLC  
FPL Energy Callahan Wind GP, LLC  
FPL Energy Callahan Wind LP, LLC  
FPL Energy Callahan Wind, LP  
FPL Energy Cape, LLC  
FPL Energy Cowboy Wind, LLC  
FPL Energy Doswell Holdings, Inc.  
FPL Energy East Mesa Holdings LLC  
FPL Energy East Mesa LLC  
FPL Energy Geo East Mesa Partners, Inc.  
FPL Energy Green Power Wind, LLC  
FPL Energy Hancock County Wind, LLC  
FPL Energy Horse Hollow Wind II, LLC  
FPL Energy Horse Hollow Wind, LLC  
FPL Energy Illinois Wind, LLC  
FPL Energy Island End GP, LLC  
FPL Energy Maine Hydro LLC  
FPL Energy Marcus Hook LLC  
FPL Energy Marcus Hook, L.P.  
FPL Energy Mason LLC  
FPL Energy MH50 GP, LLC  
FPL Energy MH50 LP, LLC  
FPL Energy MH50, L.P.  
FPL Energy MH700, LLC  
FPL Energy Mojave Operating Services, LLC  
FPL Energy Montezuma Wind, LLC  
FPL Energy Morwind, LLC  
FPL Energy Mower County, LLC  
FPL Energy National Wind Holdings, LLC  
FPL Energy National Wind Investments, LLC  
FPL Energy National Wind Portfolio, LLC  
FPL Energy National Wind, LLC  
FPL Energy Natural Gas Holdings, LLC  
FPL Energy New Mexico Holdings, LLC  
FPL Energy New Mexico Wind Financing, LLC  
FPL Energy New Mexico Wind Holdings II, LLC  
FPL Energy New Mexico Wind II, LLC  
FPL Energy New Mexico Wind, LLC  
FPL Energy New York, LLC  
FPL Energy North Dakota Wind II, LLC  
FPL Energy North Dakota Wind, LLC  
FPL Energy Oklahoma Wind Finance, LLC  
FPL Energy Oklahoma Wind, LLC  
FPL Energy Oliver Wind I, LLC  
FPL Energy Oliver Wind II, LLC  
FPL Energy Pacific Crest Partner, LLC  
FPL Energy Pecos Wind I, LLC  
FPL Energy Pecos Wind II, LLC  
FPL Energy Pennsylvania Wind, LLC  
FPL Energy Post Wind GP, LLC  
FPL Energy Post Wind LP, LLC  
FPL Energy Rockaway Peaking Facilities, LLC  
FPL Energy SEGS III-VII GP, LLC  
FPL Energy SEGS III-VII LP, LLC  
FPL Energy Services II, Inc.  
FPL Energy Services, Inc.  
FPL Energy Sky River Wind, LLC  
FPL Energy Solar Funding Corp.  
FPL Energy Solar Partners III-VII, LLC  
FPL Energy Sooner Wind, LLC  
FPL Energy South Dakota Wind, LLC  
FPL Energy Spruce Point LLC  
FPL Energy Stateline Holdings, L.L.C.  
FPL Energy Stateline II Holdings, LLC  
FPL Energy Stateline II, Inc.  
FPL Energy Texas Keir, LLC  
FPL Energy Texas Wind GP, LLC  
FPL Energy Texas Wind Holdings, LP  
FPL Energy Texas Wind Marketing GP, LLC  
FPL Energy Texas Wind Marketing LP  
FPL Energy Texas Wind Marketing LP, LLC  
FPL Energy Texas Wind, LP  
FPL Energy Texas, LLC  
FPL Energy Tyler Texas LP, LLC  
FPL Energy Upton Wind I, LLC  
FPL Energy Upton Wind II, LLC  
FPL Energy Upton Wind III, LLC  
FPL Energy Upton Wind IV, LLC  
FPL Energy Vansycle L.L.C.  
FPL Energy VG Wind, LLC  
FPL Energy Virginia Power Services, Inc.  
FPL Energy Waymart GP, LLC  
FPL Energy Waymart LP, LLC  
FPL Energy Wind Financing, LLC  
FPL Energy Wind Funding Holdings, LLC  
FPL Energy Wind Funding, LLC  
FPL Energy WindRidge Acquisitions, LLC  
FPL Energy WPP 93 GP, LLC  
FPL Energy WPP 93 LP, LLC  
FPL Energy WPP94 GP, LLC  
FPL Energy WPP94 LP, LLC  
FPL Energy Wyman IV LLC  
FPL Energy Wyman LLC  
FPL Energy Wyoming, LLC  
FPL Enersys, Inc.  
FPL Ethanol Holdings, LLC  
FPL FiberNet, LLC  
FPL Group Capital Trust I

**OPC Interrogatory No. 169**

FPL Group Capital Trust II  
FPL Group Capital Trust III  
FPL Group Holdings 1, Inc.  
FPL Group Holdings 2, Inc.  
FPL Group International Brazil (Cayman) I, Inc.  
FPL Group International Brazil (Cayman) II, Inc.  
FPL Group International, Inc.  
FPL Group Interstate Pipeline Co., LLC  
FPL Group Resources Marketing Holdings, LLC  
FPL Group Trust I  
FPL Group Trust II  
FPL Historical Museum, Inc.  
FPL Holdings Inc  
FPL Investments, LLC  
FPL Leasing I, LLC  
FPL Read-Power, LLC  
FPL Recovery Funding LLC  
FPL Services  
FPL Services, LLC  
FPL Tel, LLC  
FPL-BT Ventures  
FPL-I TPP (Cayman)  
FPL-I TPP II (Cayman)  
JEA/FPL Duval T & D Line

**Q.**

Affiliates Using the FPL Name:

Please provide a list of all NEE subsidiaries with FPL in the name or that use the FPL connection in their marketing or advertising. For each such subsidiary, list the actual 2011 total revenues and the 2012 and 2013 projected revenues.

**A.**

See Attachment No. 1 for a revised list of NEE subsidiaries that contain the element "FPL" in their company name. Entities that contain the element "FPL Group" in their name denoted affiliation with FPL Group, Inc., now NextEra Energy, Inc., the parent company. Entities that contain the element "FPL Group Capital" in their name denoted affiliation with FPL Group Capital Inc, now NextEra Energy Capital Holdings, Inc. Entities that contain the element "FPL Energy" in their name denoted affiliation with FPL Energy, LLC, now NextEra Energy Resources, LLC. The majority of the companies listed are subsidiaries of NextEra Energy Resources, LLC, FPL Energy, LLC. On January 7, 2009, FPL Energy, LLC formally changed its name to NextEra Energy Resources, LLC. Subsidiaries of NextEra Energy Resources, LLC formed prior to that date were generally formed with, and generally retain, company names that include the element "FPL Energy" at the beginning of their company names. Subsidiaries of NextEra Energy Resources, LLC formed after January 7, 2009 have company names that do not include the element "FPL Energy." NextEra Energy Resources, LLC and its subsidiaries do not use the FPL name (and no longer use the "FPL Energy" name) in connection with their marketing or advertising, nor do they reference affiliation with FPL in their marketing or advertising.

As to such companies' total revenues, please see FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, filed May 24, 2012.

FPL Energy American Wind Holdings, LLC  
FPL Energy American Wind, LLC  
FPL Energy Bastrop GP, LLC  
FPL Energy Bastrop LP, LLC  
FPL Energy Burleigh County Wind, LLC  
FPL Energy Cabazon Wind, LLC  
FPL Energy California Wind, LLC  
FPL Energy Callahan Wind GP, LLC  
FPL Energy Callahan Wind LP, LLC  
FPL Energy Callahan Wind, LP  
FPL Energy Cape, LLC  
FPL Energy Cowboy Wind, LLC  
FPL Energy Doswell Holdings, Inc.  
FPL Energy East Mesa Holdings LLC  
FPL Energy East Mesa LLC  
FPL Energy Geo East Mesa Partners, Inc.  
FPL Energy Green Power Wind, LLC  
FPL Energy Hancock County Wind, LLC  
FPL Energy Horse Hollow Wind II, LLC  
FPL Energy Horse Hollow Wind, LLC  
FPL Energy Illinois Wind, LLC  
FPL Energy Island End GP, LLC  
FPL Energy Maine Hydro LLC  
FPL Energy Marcus Hook LLC  
FPL Energy Marcus Hook, L.P.  
FPL Energy Mason LLC  
FPL Energy MH50 GP, LLC  
FPL Energy MH50 LP, LLC  
FPL Energy MH50, L.P.  
FPL Energy MH700, LLC  
FPL Energy Mojave Operating Services, LLC  
FPL Energy Montezuma Wind, LLC  
FPL Energy Morwind, LLC  
FPL Energy Mower County, LLC  
FPL Energy National Wind Holdings, LLC  
FPL Energy National Wind Investments, LLC  
FPL Energy National Wind Portfolio, LLC  
FPL Energy National Wind, LLC  
FPL Energy Natural Gas Holdings, LLC  
FPL Energy New Mexico Holdings, LLC  
FPL Energy New Mexico Wind Financing, LLC  
FPL Energy New Mexico Wind Holdings II, LLC  
FPL Energy New Mexico Wind II, LLC  
FPL Energy New Mexico Wind, LLC  
FPL Energy New York, LLC  
FPL Energy North Dakota Wind II, LLC  
FPL Energy North Dakota Wind, LLC  
FPL Energy Oklahoma Wind Finance, LLC  
FPL Energy Oklahoma Wind, LLC  
FPL Energy Oliver Wind I, LLC  
FPL Energy Oliver Wind II, LLC

FPL Energy Pacific Crest Partner, LLC  
FPL Energy Pecos Wind I, LLC  
FPL Energy Pecos Wind II, LLC  
FPL Energy Pennsylvania Wind, LLC  
FPL Energy Post Wind GP, LLC  
FPL Energy Post Wind LP, LLC  
FPL Energy Rockaway Peaking Facilities, LLC  
FPL Energy SEGS III-VII GP, LLC  
FPL Energy SEGS III-VII LP, LLC  
FPL Energy Services II, Inc.  
FPL Energy Services, Inc.  
FPL Energy Sky River Wind, LLC  
FPL Energy Solar Funding Corp.  
FPL Energy Solar Partners III-VII, LLC  
FPL Energy Sooner Wind, LLC  
FPL Energy South Dakota Wind, LLC  
FPL Energy Spruce Point LLC  
FPL Energy Stateline Holdings, L.L.C.  
FPL Energy Stateline II Holdings, LLC  
FPL Energy Stateline II, Inc.  
FPL Energy Texas Keir, LLC  
FPL Energy Texas Wind GP, LLC  
FPL Energy Texas Wind Holdings, LP  
FPL Energy Texas Wind Marketing GP, LLC  
FPL Energy Texas Wind Marketing LP  
FPL Energy Texas Wind Marketing LP, LLC  
FPL Energy Texas Wind, LP  
FPL Energy Texas, LLC  
FPL Energy Tyler Texas LP, LLC  
FPL Energy Upton Wind I, LLC  
FPL Energy Upton Wind II, LLC  
FPL Energy Upton Wind III, LLC  
FPL Energy Upton Wind IV, LLC  
FPL Energy Vansycle L.L.C.  
FPL Energy VG Wind, LLC  
FPL Energy Virginia Power Services, Inc.  
FPL Energy Waymart GP, LLC  
FPL Energy Waymart LP, LLC  
FPL Energy Wind Financing, LLC  
FPL Energy Wind Funding Holdings, LLC  
FPL Energy Wind Funding, LLC  
FPL Energy WindRidge Acquisitions, LLC  
FPL Energy WPP 93 GP, LLC  
FPL Energy WPP 93 LP, LLC  
FPL Energy WPP94 GP, LLC  
FPL Energy WPP94 LP, LLC  
FPL Energy Wyman IV LLC  
FPL Energy Wyman LLC  
FPL Energy Wyoming, LLC  
FPL Enersys, Inc.  
FPL Ethanol Holdings, LLC  
FPL FiberNet, LLC  
FPL Group Capital Trust I

FPL Group Capital Trust II  
FPL Group Capital Trust III  
FPL Group Holdings 1, Inc.  
FPL Group Holdings 2, Inc.  
FPL Group International Brazil (Cayman) I, Inc.  
FPL Group International Brazil (Cayman) II, Inc.  
FPL Group International, Inc.  
FPL Group Interstate Pipeline Co., LLC  
FPL Group Resources Marketing Holdings, LLC  
FPL Group Trust I  
FPL Group Trust II  
FPL Historical Museum, Inc.  
FPL Holdings Inc  
FPL Investments, LLC  
FPL Leasing I, LLC  
FPL Read-Power, LLC  
FPL Recovery Funding LLC  
FPL Services  
FPL Services, LLC  
FPL Tel, LLC  
FPL-BT Ventures  
FPL-I TPP (Cayman)  
FPL-I TPP II (Cayman)  
JEA/FPL Duval T & D Line  
NextEra Energy Fibernet, LLC d/b/a FPL Fibernet

**Q.**  
Pole Attachments:

Please explain in detail how pole attachment charges to FPL FiberNet are calculated including the number of attachments by type, the rate for each, and the total charges for 2011, 2012 and 2013, and a detailed explanation of how pole attachment rates to FiberNet are calculated. Also provide the same information for each unaffiliated entity charged for pole attachments.

**A.**  
Attachment rates for all Federal Communication Commission (FCC) regulated telecommunication carriers, affiliated or not affiliated with FPL, are calculated exactly the same and consistent with the FCC's regulated rate formula. The FCC's rate formula includes utilizing actual pole owner capital costs, O&M expenses, capital costs and other required components (e.g., the amount of pole space utilized and the average number attachments per pole). Projected pole attachment rates are developed utilizing actual historical rates/trends. Below is the requested information for FPL FiberNet and all other FCC-regulated telecommunication carriers attached to FPL poles:

<u>Telecommunication Carriers (FCC regulated)</u>	<u>2011 ***</u>	<u>2012</u>	<u>2013</u>
<u>FPL Fibernet</u>			
Number of Distribution pole attachments	[REDACTED]	[REDACTED]	[REDACTED]
Distribution annual attachment rate (\$) *	[REDACTED]	[REDACTED]	[REDACTED]
Total Distribution charges (\$)	101,619	85,147	88,192
Number of Transmission pole attachments	[REDACTED]	[REDACTED]	[REDACTED]
Transmission annual attachment rate (\$) *	[REDACTED]	[REDACTED]	[REDACTED]
Total Transmission charges (\$)	560,716	451,163	478,954
Number of Transmission tower attachments	[REDACTED]	[REDACTED]	[REDACTED]
Transmission tower annual attachment rate (\$) *	[REDACTED]	[REDACTED]	[REDACTED]
Total Transmission tower charges (\$)	699,291	562,662	597,322
Total FPL FiberNet Pole Attachment Charges (\$)	1,361,626	1,098,972	1,164,468

\* Rates are adjusted for billings that occur in June and December each year. In May 2011, in response to the National Broadband Plan, the FCC revised its telecommunication attachment rate formula, which reduced the attachment rate for telecommunication carriers. FPL and other electric utilities throughout the U.S are appealing the rate decision.

Other Telecommunication Carriers (Unaffiliated) \*\*

<u>MFS</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	315	551	571
<u>Level 3</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	53,252	93,135	96,465
Number of Transmission pole attachments	█	█	█
Total Transmission charges (\$)	4,115	7,308	7,758
<u>Extenet</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	21,359	6,989	7,238
<u>Hotwire</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	8,600	13,045	13,512
<u>ITS Telecom</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	103	181	187
<u>Sprint/Nextel</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	9,215	16,117	16,693
<u>Fiber Light</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	3,534	3,518	3,644
<u>US Metro Telecom</u>			
Number of Distribution pole attachments	█	█	█
Total Distribution charges (\$)	53,925	9,784	10,134
<u>t w telecom</u>			
Number of Distribution pole attachments	█	-	-
Total Distribution charges (\$)	81	-	-

<u>Brighthouse Networks</u>			
Number of Distribution pole attachments	████	████	████
Total Distribution charges (\$)	61,344	63,584	65,824
<u>Comcast</u>			
Number of Distribution pole attachments	████	████	████
Total Distribution charges (\$)	17,028	17,650	18,272
Number of Transmission pole attachments	████	████	████
Total Transmission charges (\$)	14,109	14,979	15,901

\*\* All rates are the same as provided for FPL FiberNet above.

\*\*\* Attachment charges in 2011 include adjustments, where applicable, resulting from 5-year attachment survey true-ups.

The redacted information is confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.