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**FPL's Responses to OPC's Eighth
Request for Production of Documents
(Nos. 71-82)**

WITHDRAWN

87

**FPL's Responses to OPC's Tenth
Request for Production of Documents
(Nos. 87, 88, 90, 92, and 93)**

**See Staff's Exhibit CD
for files re: Nos. 87 and 90**

POD No. 88

2009-2013 PGD Base O&M Fossil Expense (Steam & Other)

	2009		2010		2011		2012		2013	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Test Year
Daily Work										
FPL Sites	64,229,364	86,136,310	67,483,488	89,487,769	92,125,143	96,866,252	92,860,703	96,866,252	92,860,703	96,864,810
New Plant Costs	26,218,365	21,681,874	29,765,775	27,056,964	26,293,093	27,222,281	31,462,266	27,222,281	31,462,266	26,830,710
West County Units 1, 2, 3	9,716,221	5,396,591	17,428,993	16,600,502	21,307,150	22,113,944	24,876,028	22,113,944	24,876,028	25,176,300
Pt Everglades Modernization	8,225,293	8,542,725	7,302,388	7,171,858	4,130,107	4,980,320	6,467,380	4,980,320	6,467,380	1,555,488
Cape Canaveral Modernization	5,793,842	5,530,938	3,700,906	2,505,505	23,000	33,522	61,456	33,522	61,456	0
Riviera Modernization	2,483,009	2,211,621	1,333,581	779,079	830,836	94,795	57,402	94,795	57,402	98,922
Scherer Daily Work	14,587,000	12,346,013	15,375,000	13,876,491	14,614,000	14,396,734	15,638,895	14,396,734	15,638,895	15,172,000
Scherer Unit 4 Performance Fee	6,545,000	8,597,200	550,000	1,148,939	7,617,000	5,468,240	0	5,468,240	0	8,014,000
SJRPP Units 1&2	8,350,000	8,323,404	9,252,000	9,288,690	9,013,251	8,968,424	9,742,434	8,968,424	9,742,434	9,921,990
Material Writeoffs	3,000,000	847,966	1,774,199	1,808,976	1,073,680	919,073	636,635	919,073	636,635	337,365
Performance Excellence Reward Program (PERP)	3,617,000	4,379,531	4,251,000	4,063,323	4,061,000	4,716,052	3,736,375	4,716,052	3,736,375	4,006,943
Service Fee	(2,380,138)	(2,941,332)	(2,646,538)	(3,147,506)	(2,945,175)	(1,737,466)	0	(1,737,466)	0	0
FPL Work Comp	734,000	720,909	930,830	918,226	958,644	918,428	730,534	918,428	730,534	755,376
Contractor Wrapup Insurance	352,000	287,026	327,684	219,408	252,126	260,907	366,368	260,907	366,368	377,354
Total	145,252,591	140,378,901	147,063,438	144,741,301	153,062,962	157,998,925	155,194,210	157,998,925	155,194,210	164,279,658
Overhauls										
FPL Sites	40,982,970	29,519,141	41,003,344	43,148,271	39,860,736	47,155,641	43,760,599	47,155,641	43,760,599	67,410,811
Scherer Unit 4	0	0	10,199,000	10,319,386	0	0	12,294,122	0	12,294,122	0
SJRPP Units 1&2	1,400,000	1,400,000	1,100,000	1,025,451	1,100,000	1,190,610	1,260,000	1,190,610	1,260,000	1,335,600
Reliability Projects	2,591,638	1,592,644	1,887,518	1,867,570	1,717,358	2,681,095	2,816,542	2,681,095	2,816,542	600,950
Total	44,974,608	32,511,785	54,189,862	56,360,678	42,678,094	51,007,346	60,131,263	51,007,346	60,131,263	69,347,361
Structural										
Painting	8,347,800	3,686,355	3,996,685	4,023,940	1,112,350	1,992,809	964,501	1,992,809	964,501	541,601
Insulation	680,000	419,587	410,000	339,646	0	80,396	0	80,396	0	0
Foundation (Concrete)	584,000	161,109	3,066	29,685	5,001	28,292	0	28,292	0	0
Structural (Steel)	261,000	351,321	477,366	638,384	490,002	1,081,433	374,000	1,081,433	374,000	258,389
Fuel Infrastructure	0	0	0	0	950,241	158,268	1,099,001	158,268	1,099,001	474,001
Total	9,872,800	4,616,371	4,887,117	5,031,666	2,657,694	3,341,198	2,436,502	3,341,198	2,436,502	1,274,001
Cost of New Plants										
Cape Canaveral Repowering	0	0	0	0	0	0	0	0	0	6,958,554
Total	0	0	0	0	0	0	0	0	0	6,958,554
Total PGD Base O&M	200,099,999	177,509,057	206,140,417	206,133,644	198,298,651	212,347,468	217,761,974	212,347,468	217,761,974	241,859,374
less A&G Expenses	(734,000)	(720,909)	(630,830)	(918,226)	(958,844)	(918,428)	(639,402)	(918,428)	(639,402)	(649,155)
FPL Work Comp	(352,000)	(287,026)	(327,684)	(219,408)	(252,126)	(260,907)	(366,368)	(260,907)	(366,368)	(377,354)
Contractor Wrapup Insurance	0	(450,000)	0	(119,483)	0	(1,294)	0	(1,294)	0	0
Other A&G	0	(7,524)	0	(86,340)	0	159	0	159	0	0
less Distribution Expense	(61,021)	(32,983)	(62,000)	(216,575)	(62,500)	(101,467)	(96,492)	(101,467)	(96,492)	(93,672)
less Transmission Expense	0	0	0	0	0	(4,036)	0	(4,036)	0	0
SJRPP	0	0	0	0	0	(347,747)	0	(347,747)	0	0
Pt Myers Gas Turbines	0	0	0	0	0	0	0	0	0	0
PGD Base O&M Fossil Expense (Steam & Other)	198,952,978	176,010,515	204,819,903	204,623,613	197,025,181	210,713,748	216,659,712	210,713,748	216,659,712	240,739,384
Non PGD Depts Charge to Steam & Other	5,758,897	4,680,860	6,640,040	5,697,348	6,235,002	5,669,842	5,747,053	5,669,842	5,747,053	5,770,046
Total Base O&M Steam & Other	204,711,875	180,691,375	211,460,943	210,320,961	203,260,183	216,383,590	222,406,765	216,383,590	222,406,765	246,509,430

Q.

Capital Expenditures and O&M Forecasts. Refer to Company witness Reed's testimony at page 17 (lines 10-13).

- a. Please provide documents on which FPL relies for Mr. Reed's statement that transmission and substation capital expenditures to maintain reliability of delivery service are forecasted to increase 60% over 2010 levels.
- b. Please provide documents on which FPL relies for Mr. Reed's statement that O&M expenses are forecasted to increase by approximately 7% from 2010 to 2013.
- c. Please provide the documents that support FPL's forecasted percentage changes in capital expenditures and O&M expenses from 2011 to 2012.

A.

- a. Please see document provided.
- b. Please see document provided.
- c. There are no responsive documents.
See FPL's response to OPC's Tenth Set of Interrogatories No. 219.

Transmission and Substation Business Unit			
	2010 ¹	2013 Forecast	% Difference
O&M Actual	68.0		7%
Test Year Forecast O&M		73.1	
Capital Actual	114.3		60%
Test Year Forecast CAPITAL		182.6	

¹ Excludes Transmission Nuclear actuals and forecast

Q.

Non-Fuel O&M Expense. Refer to Company witness Reed's testimony at pages 24 (lines 22-23) and 25 (lines 1-3).

- a. Please provide documents underlying or supporting Mr. Reed's statement that FPL's performance in controlling non-fuel O&M expenses saved ratepayers approximately \$1.6 billion in 2010.
- b. Please provide similar data which reflects FPL's performance in controlling non-fuel O&M expenses in 2011.
- c. Please provide the documents that support or underlie FPL's forecasts for controlling non-fuel O&M expenses in 2012 and 2013.

A.

- a. Please see document provided.
- b. There are no responsive documents. The 2011 operating year is outside of the benchmarking study period of 2001 through 2010.
- c. There are no responsive documents. The 2012 and 2013 operating years are outside of the benchmarking study period of 2001 through 2010.

Annual Customer Savings - Total Non-Fuel O&M Expenses

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Total Ultimate Electric Customers										
Florida Power & Light Company	3,935,293	4,019,814	4,117,229	4,224,520	4,321,892	4,409,566	4,496,593	4,509,739	4,499,079	4,520,327
Total Non-Fuel O&M (\$/Customer)										
Florida Power & Light Company	\$ 280.95	\$ 305.87	\$ 303.28	\$ 290.77	\$ 336.76	\$ 357.59	\$ 333.51	\$ 316.34	\$ 330.97	\$ 358.30
Straight Electric Group Mean (excluding FPL)	\$ 520.81	\$ 549.60	\$ 550.67	\$ 561.50	\$ 594.33	\$ 602.16	\$ 645.65	\$ 653.85	\$ 662.69	\$ 713.61
Regional Group Mean (excluding FPL)	\$ 435.33	\$ 484.26	\$ 479.41	\$ 471.33	\$ 534.43	\$ 518.89	\$ 555.66	\$ 554.90	\$ 579.58	\$ 601.57
Large Utilities Group Mean (excluding FPL)	\$ 530.65	\$ 544.56	\$ 565.05	\$ 560.22	\$ 595.57	\$ 617.24	\$ 666.47	\$ 661.36	\$ 680.30	\$ 734.86
Annual FPL Customer Savings in Total Non-Fuel O&M Expenses on Customer Basis										
Annual Savings (millions \$)										
Savings over Straight Electric Group Mean	\$ 943.92	\$ 979.72	\$ 1,018.55	\$ 1,143.71	\$ 1,113.16	\$ 1,078.42	\$ 1,403.55	\$ 1,522.08	\$ 1,492.45	\$ 1,606.14
Florida Utility/Regional Group Mean	\$ 607.52	\$ 717.09	\$ 725.18	\$ 762.82	\$ 854.30	\$ 711.25	\$ 988.93	\$ 1,075.84	\$ 1,118.55	\$ 1,099.69
Savings over Large Utilities Group Mean	\$ 982.64	\$ 959.47	\$ 1,077.78	\$ 1,138.29	\$ 1,118.54	\$ 1,144.95	\$ 1,497.20	\$ 1,555.94	\$ 1,571.67	\$ 1,702.19

Source: SNL Interactive, FERC Form 1
 Total O&M Expenses less Fuel, Purchased Power, and Other
 Total Ultimate Customers

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**FPL's Responses to OPC's Eleventh
Request for Production of Documents
(No. 96)**

Japan Nuclear Event Lessons Learned Implementation Cost Estimates							
	Project Title	Funding Category	Site	2011 Year-end forecast	2012 Request	2013	Cost Basis
1	JB Japan Event Team Contractor Support	O&M	Per site	\$36,000	\$72,000	\$72,000	3000 hours at \$120/hr = \$360K \$72K/site Year-to-date 2011 costs not included.
2	Perform studies for Japan Nuclear Event lessons learned focus areas	O&M	Per site	\$220,000	\$130,000	\$0	Total estimate for outside services associated with studies is \$260K starting in 2011; 50% per year 2011/2012. Additional \$90K added for 2011 to cover project team costs. Cost breakdown provided below in 2a-2e
2a	Preliminary Seismic Fragility Evaluation	O&M	Per site	\$20,000	\$0	\$0	Estimated Vendor cost
2b	Seismic GJ-199 Gap analysis	O&M	Per site	\$40,000	\$0	\$0	Estimated Vendor cost
2c	Flooding reanalysis	O&M	Per site	\$40,000	\$60,000	\$0	Estimated Vendor cost
2d	Study for battery load shedding and life extension/ charging capability - A/E Costs	O&M	Per site	\$30,000	\$70,000	\$0	Estimated A/E cost

Japan Nuclear Event Lessons Learned Implementation Cost Estimates							
	Project Title	Funding Category	Site	2011 Year-end forecast	2012 Request	2013	Cost Basis
2e	Project Team 1. Management of Vendor and A/E activities 2. Perform in-house studies in coordination with sites - Emergency portable equipment needs - Portable equipment protection options - Low-leakage or zero leakage RCP seal implementation - SFP cooling defense-in-depth options - Accelerated spent fuel offloading to ISFSI - Hydrogen control process	O&M	Per site	\$90,000	Covered in estimates below	\$0	1. PM, 1000 hrs @ \$150/hr = \$150K 2. Engineers, 2000 hrs @ \$120/hr = \$240K 3. Cost/Schedule, 750 hrs @ \$80/hr = \$60K Total = \$450K -> \$90K/site
5	Project Team Management of modification design and implementation. 2012 projected scope: - DC coping strategy - Additional B5b type pumps - Spent fuel pool cooling enhancements	CAP	Per site	\$0	\$2,500,000	\$2,500,000	Order of magnitude estimate for 2012: - DC coping, \$1,400K - B5b pumps, \$300K - SFP enhancements, \$800K 2013 estimate is a placeholder pending further industry developments. Estimates include project costs.
Total Cost Per Site				\$350,000	\$130,000 O&M \$2,500,000 CAP	\$2,500,000 CAP	

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**FPL's Responses to OPC's Thirteenth
Request for Production of Documents
(No. 104)**

Power Generation Division - 2012 O&M Overhaul Spend By Detailed Component						
Site	Unit	Contractor \$	Material \$	Labor \$	Total \$	
FT. MYERS	02	1,592,529	204,309	206,420	2,003,258	
FT. MYERS 3	03	121,576	11,462	27,676	160,714	
FT. MYERS GT S	11	90,488	-	-	90,488	
LAUDERDALE	04	917,286	176,869	139,035	1,233,190	
LAUDERDALE	05	1,761,088	580,082	255,290	2,596,460	
MANATEE	01	1,650,125	896,893	188,718	2,735,736	
MANATEE	02	32,244	7,530	20,429	60,203	
MANATEE UNIT 3 CC	03	1,083,410	139,777	70,030	1,293,217	
MARTIN-UNIT 8	08	964,337	348,423	98,071	1,410,831	
MARTIN-UNITS 1 & 2	01	579,576	342,633	123,939	1,046,148	
MARTIN-UNITS 1 & 2	02	3,682,842	1,183,802	392,353	5,258,997	
MARTIN-UNITS 3 & 4	03	499,815	125,007	49,130	673,952	
MARTIN-UNITS 3 & 4	04	742,524	219,493	77,451	1,039,468	
PT EVERGLADES GT S	00	4,203,411	-	-	4,203,411	
PUTNAM	00	291,534	99,539	20,886	411,959	
PUTNAM	01	707,265	229,850	73,653	1,010,768	
PUTNAM	02	296,340	92,862	45,850	435,052	
SANFORD 4 & 5 CC	04	1,273,882	383,561	270,895	1,928,338	
SANFORD 4 & 5 CC	05	8,241,758	1,934,251	775,257	10,951,266	
SCHERER	04	-	12,294,122	-	12,294,122	
ST. JOHNS RIVER POWER PARK	02	135,000	1,125,000	-	1,260,000	
TURKEY POINT UNIT 5	05	657,443	115,874	61,229	834,546	
TURKEY POINT FOSSIL	01	172,401	31,399	14,633	218,433	
TURKEY POINT FOSSIL	02	91,369	43,241	29,091	163,701	
Variable Work Group	00	1,169,937	-	-	1,169,937	
WEST COUNTY ENERGY CENTER	02	1,154,336	393,610	237,581	1,785,527	
WEST COUNTY ENERGY CENTER	03	694,719	227,153	123,126	1,044,998	
2012 O&M Overhaul Total		32,807,235	21,206,742	3,300,742	57,314,719	

Power Generation Division - 2013 O&M Overhaul Spend By Detailed Component						
Site	Unit	Contractor \$	Material \$	Labor \$	Total \$	
CAPE CANAVERAL	03	862,200	-	-	862,200	
FT. MYERS	02	6,559,837	1,092,890	770,910	8,423,637	
FT. MYERS 3	03	1,109,975	320,333	128,432	1,558,740	
FT. MYERS GT S	01	32,686	1,825	7,148	41,659	
LAUDERDALE	04	679,431	104,557	112,898	896,886	
LAUDERDALE	05	887,115	109,213	88,272	1,084,600	
MANATEE	01	2,487,647	304,187	487,928	3,279,762	
MANATEE	02	1,224,842	195,207	293,634	1,713,683	
MANATEE UNIT 3 CC	03	1,101,242	229,176	61,400	1,391,818	
MARTIN-UNIT 8	08	2,287,429	763,890	227,866	3,279,185	
MARTIN-UNITS 1 & 2	01	1,653,631	1,224,115	442,711	3,320,457	
MARTIN-UNITS 1 & 2	02	456,941	151,423	57,210	665,574	
MARTIN-UNITS 3 & 4	03	1,291,941	487,582	147,844	1,927,367	
MARTIN-UNITS 3 & 4	04	1,065,070	401,695	133,197	1,599,962	
PT EVERGLADES GT S	00	5,360,236	-	-	5,360,236	
PUTNAM	00	319,399	2,916	4,369	326,684	
PUTNAM	01	947,401	185,267	111,106	1,243,774	
PUTNAM	02	516,231	145,829	77,777	739,837	
SANFORD 4 & 5 CC	04	6,333,730	2,442,377	728,020	9,504,127	
SANFORD 4 & 5 CC	05	1,093,342	560,171	262,333	1,915,846	
ST. JOHNS RIVER POWER PARK	01	1,335,600	-	-	1,335,600	
TURKEY POINT UNIT 5	05	5,048,247	2,949,794	518,029	8,516,070	
TURKEY POINT FOSSIL	01	3,230,144	960,084	288,660	4,478,888	
TURKEY POINT FOSSIL	02	166,520	23,066	50,066	239,652	
Variable Work Group	00	1,265,349	-	-	1,265,349	
WEST COUNTY ENERGY CENTER	01	918,179	333,958	170,142	1,422,279	
WEST COUNTY ENERGY CENTER	02	797,413	234,197	162,689	1,194,299	
WEST COUNTY ENERGY CENTER	03	1,354,926	359,505	306,009	2,020,440	
2013 O&M Overhaul Total		50,386,703	13,583,257	5,638,648	69,608,609	

Power Generation Division - 2012 Capital Overhaul Spend By Detailed Component					
Site	Unit	Contractor \$	Material \$	FPL Labor \$	Total \$
CAPE CANAVERAL	00	1,300,000	-	-	1,300,000
CORP PGD	00	1,381,200	460,400	460,400	2,302,000
FT. MYERS	00	3,414,792	402,208	-	3,817,000
FT. MYERS	02	1,153,720	2,416,410	67,872	3,638,002
FT. MYERS 3	03	-	20,351,000	-	20,351,000
FT. MYERS GT S	11	294,504	107,317	638,179	1,040,000
LAUDERDALE	00	7,560,630	7,562,370	-	15,123,000
LAUDERDALE	04	9,279,924	2,090,161	305,915	11,676,000
LAUDERDALE	05	13,511,536	1,858,227	103,237	15,473,000
MANATEE	00	1,200,000	-	-	1,200,000
MANATEE	01	2,157,737	3,095,160	210,103	5,463,000
MANATEE	02	402,274	302,551	6,176	711,001
MANATEE UNIT 3 CC	03	2,123,097	2,233,383	43,519	4,399,999
MARTIN COMMON	00	394,000	16,000	-	410,000
MARTIN-UNIT 8	08	3,637,006	25,796,413	47,581	29,481,000
MARTIN-UNITS 1 & 2	00	94,374	230,691	1,935	327,000
MARTIN-UNITS 1 & 2	01	294,090	779,452	7,458	1,081,000
MARTIN-UNITS 1 & 2	02	6,096,494	2,445,527	309,976	8,851,997
MARTIN-UNITS 3 & 4	00	5,715,462	15,522,087	1,451	21,239,000
MARTIN-UNITS 3 & 4	03	147,093	107,335	20,572	275,000
MARTIN-UNITS 3 & 4	04	1,681,457	336,740	806	2,019,003
PT EVERGLADES GT S	00	4,562,294	72,706	-	4,635,000
PUTNAM	00	4,858,073	1,486,665	48,308	6,393,046
PUTNAM	01	4,658,280	423,984	42,326	5,124,590
PUTNAM	02	35,607	164,597	40,330	240,534
SANFORD	03	663,296	206,270	108,434	978,000
SANFORD 4 & 5 CC	00	-	41,706,000	-	41,706,000
SANFORD 4 & 5 CC	04	5,235,515	863,060	8,424	6,106,999
SANFORD 4 & 5 CC	05	14,618,609	3,743,953	234,438	18,597,000
SCHERER	00	667,081	166,770	-	833,851
SCHERER	04	11,484,141	2,871,035	1,451	14,355,176
ST. JOHNS RIVER POWER PARK	01	13,440	3,360	-	16,800
ST. JOHNS RIVER POWER PARK	02	334,980	83,720	-	418,600
TURKEY POINT UNIT 5	05	724,737	712,696	47,567	1,485,000
TURKEY POINT FOSSIL	01	1,985,012	1,329,250	12,738	3,327,000
TURKEY POINT FOSSIL	02	376,391	522,865	13,744	913,000
WEST COUNTY ENERGY CENTER	00	21,570,089	37,986,911	-	59,557,000
WEST COUNTY ENERGY CENTER	01	189,834	4,081,949	28,217	4,300,000
WEST COUNTY ENERGY CENTER	02	7,639,570	991,331	96,087	8,726,988
WEST COUNTY ENERGY CENTER	03	3,130,193	564,941	45,907	3,741,041
2012 Capital Overhaul Total		144,586,432	184,095,496	2,951,710	331,633,638

Power Generation Division - 2013 Capital Overhaul Spend By Detailed Component						
Site	Unit	Contractor \$	Material \$	Labor \$	Total \$	
CAPE CANAVERAL	00	1,063,600	1,599,400	-	2,663,000	
CORP PGD	00	222,000	74,000	1,540,000	1,836,000	
FT. MYERS	02	7,343,931	8,248,249	509,820	16,102,000	
FT. MYERS 3	03	9,773,623	3,406,257	16,120	13,196,000	
FT. MYERS GT S	11	200,000	450,000	-	650,000	
LAUDERDALE	00	2,734,520	2,352,480	-	5,087,000	
LAUDERDALE	04	7,045,791	2,259,942	66,267	9,372,000	
LAUDERDALE	05	8,202,343	2,208,893	68,764	10,480,000	
MANATEE	01	1,418,626	469,414	137,960	2,026,000	
MANATEE	02	329,248	20,394	16,358	366,000	
MANATEE UNIT 3 CC	03	3,320,188	4,498,154	34,658	7,853,000	
MARTIN-UNIT 8	08	4,150,336	10,679,746	55,918	14,886,000	
MARTIN-UNITS 1 & 2	00	-	250,000	-	250,000	
MARTIN-UNITS 1 & 2	01	9,126,437	7,206,922	257,641	16,591,000	
MARTIN-UNITS 1 & 2	02	881,241	437,696	12,063	1,331,000	
MARTIN-UNITS 3 & 4	00	5,118,423	4,528,764	8,813	9,656,000	
MARTIN-UNITS 3 & 4	03	3,390,785	537,812	31,403	3,960,000	
MARTIN-UNITS 3 & 4	04	8,211,344	3,127,838	42,818	11,382,000	
PT EVERGLADES GT S	00	2,982,500	-	-	2,982,500	
PUTNAM	00	2,084,263	6,969,617	25,743	9,079,623	
PUTNAM	01	4,141,091	655,774	165,184	4,962,049	
PUTNAM	02	1,717,623	115,034	55,655	1,888,312	
SANFORD 4 & 5 CC	00	612,371	34,238,629	18,000	34,869,000	
SANFORD 4 & 5 CC	04	10,564,968	4,420,150	144,882	15,130,000	
SANFORD 4 & 5 CC	05	2,718,814	308,948	26,238	3,054,000	
SCHERER	04	3,632,445	-	-	3,632,445	
ST. JOHNS RIVER POWER PARK	01	2,032,600	-	-	2,032,600	
TURKEY POINT UNIT 5	05	11,370,463	78,096,106	103,432	89,570,001	
TURKEY POINT FOSSIL	00	24,004	225,000	996	250,000	
TURKEY POINT FOSSIL	01	7,451,899	4,278,064	25,037	11,755,000	
TURKEY POINT FOSSIL	02	150,000	450,000	-	600,000	
WEST COUNTY ENERGY CENTER	00	23,054,510	1,753,490	-	24,808,000	
WEST COUNTY ENERGY CENTER	01	3,212,302	1,504,416	61,281	4,777,999	
WEST COUNTY ENERGY CENTER	02	2,876,352	291,648	-	3,168,000	
WEST COUNTY ENERGY CENTER	03	7,052,294	4,088,037	128,670	11,269,001	
2013 Capital Overhaul Total		158,210,935	189,750,874	3,553,721	351,515,529	

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**FPL's Responses to FIPUG's
First Set of Interrogatories
(Nos. 8 and 9)**

Florida Power & Light Company
Docket No. 120015-EI
FIPUG's First Set of Interrogatories
Interrogatory No. 8
Page 1 of 1

Q.

On page 15, l. 20 – page 16, l. 3, Ms. Slattery discusses FPL’s performance-based merit program and describes the two components of the program (merit award and variable pay). Referring to MFR C-35, for each year listed on the MFR, how much is allocated to the merit award program and how much is allocated to the variable pay program?

A.

As referenced in the testimony of Kathleen Slattery on page 14, FPL has excluded from its expense request the portions of executive and non-executive compensation that were excluded from the 2010 rate order, Order No. PSC-10-0153-FOF. FPL has chosen to forego recovery of these expenses in this rate case in an effort to narrow the items at issue. The table below provides the gross amounts (before allocations to affiliates) for the non-executive, non-bargaining merit and variable pay programs and does not include amounts excluded in the 2010 rate order:

(Dollars in millions)	2009	2010	2011	2012	2013
Performance-based Variable Compensation	\$ 47.6	\$ 46.7	\$ 56.5	\$ 60.8	\$ 59.0
Merit Increase Dollars (Base Salary Increase)	\$ 10.2	\$ 10.1	\$ 14.7	\$ 15.3	\$ 15.7

Please note that no amounts relating to executive performance-based variable compensation are being requested. Please also note that the bargaining unit employee base increases are contractual and are not performance based. Bargaining unit employees also do not receive performance-based variable compensation.

Q.

List each factor and the weight given to that factor in determining whether an employee will receive a merit award.

A.

As referenced in the testimony of Kathleen Slattery, FPL's merit program is designed to recognize and reward performance and keep salaries in line with rates paid by its competitors for employees performing similar jobs and with similar skill sets. All merit adjustments are at the discretion of the Company.

The following general guidelines are designed to assist management with distributing performance rewards based on the budget available.

Merit Adjustments

Designed to recognize and reward performance and keep salaries in line with the competitive market, merit adjustments are in the form of base or lump sums and are given on a common review date. Merit adjustments are for non-bargaining exempt and non-exempt employees and are typically effective in March. For lump sum payouts, the Participants must be employed in good standing on the date of payout (paycheck date). All merit adjustments are at the sole and absolute discretion of the Company.

A merit (or base pay) adjustment is a tool to manage base salary versus market pay rates (external competitiveness), based on the following guidelines:

- **Eligibility** – Employees hired during the performance year generally should receive a prorated base increase award
- **Performance** – Were performance goals met or exceeded? Were they stretch goals or easily reached? How did the results contribute to the business unit or the Company's success? Employees whose performance does not meet expectations should not receive a merit increase. Recognize excellent performance and ensure top performers are rewarded most favorably (do not spread dollars evenly to all).
- **Market value** – Review the relationship of base salary to market for each employee
 - Someone newly promoted generally earns less than 50th percentile
 - Experienced top performers generally earn more than 50th percentile
- **Internal equity** – Managers should consider all the employees in the work unit and each of their salaries to ensure equity
- **Budget** – The overall merit pool may not be exceeded.
- **Other considerations** – include experience, competencies, and criticality of the job to achieving business objectives.
- The annual Partners in Performance (PIP) process is the first step in linking pay to performance prior to distributing compensation awards
- It is important to align employees' compensation with performance and organizational contributions and to identify exceptional levels of performance

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**FPL's Responses to FIPUG's
Third Request for
Production of Documents
(No. 12)**

WITHDRAWN

**FPL's Responses to SFHHA's
First Set of Interrogatories
(Nos. 3, 4, 44, 49, 53-56, 61, 66, 75, 78-
89, 91-95, 102, 106, 109 Corrected,
109 Corrected Supplemental, 110, 117,
122, 123, 123 Supplemental,
125, 126, 129, 133, 138-146,
161-163, and 167)**

**See Staff's Exhibit CD
for files re: Nos. 102, 109, and 123**

Q.

General: Please provide the average daily balance and percentage cost of FPL's short-term debt by month from January 2007 through the most recent month for which actual information is available, including underlying calculations.

A.

Please see Attachment No. 1.

Florida Power and Light - Average Monthly Outstanding Commercial Paper Balance			Wtd. Avg. Rate of Outstanding CP
	Total		
Jan-07	\$ 345,348,387.10		5.301%
Feb-07	\$ 288,439,285.71		5.268%
Mar-07	\$ 279,283,870.97		5.267%
Apr-07	\$ 138,226,666.67		5.290%
May-07	\$ 213,441,935.48		5.269%
Jun-07	\$ 287,313,333.33		5.285%
Jul-07	\$ 489,241,935.48		5.332%
Aug-07	\$ 533,664,516.13		5.297%
Sep-07	\$ 425,858,333.33		5.288%
Oct-07	\$ 167,600,000.00		4.827%
Nov-07	\$ 4,763,333.33		4.740%
Dec-07	\$ 350,183,870.97		4.400%
Jan-08	\$ 195,022,580.65		4.306%
Feb-08	\$ -		0.000%
Mar-08	\$ -		0.000%
Apr-08	\$ -		0.000%
May-08	\$ -		0.000%
Jun-08	\$ -		0.000%
Jul-08	\$ 99,158,129.03		2.241%
Aug-08	\$ 435,150,000.00		2.166%
Sep-08	\$ 638,873,100.00		2.326%
Oct-08	\$ 1,289,851,548.39		2.682%
Nov-08	\$ 460,088,366.67		2.141%
Dec-08	\$ 742,165,225.81		0.659%
Jan-09	\$ 579,641,935.48		0.265%
Feb-09	\$ 311,076,785.71		0.292%
Mar-09	\$ 250,396,774.19		0.290%
Apr-09	\$ 264,133,333.33		0.221%
May-09	\$ 230,920,774.19		0.213%
Jun-09	\$ 225,100,000.00		0.217%
Jul-09	\$ 461,716,000.00		0.262%
Aug-09	\$ 404,420,193.55		0.213%
Sep-09	\$ 318,586,666.67		0.186%
Oct-09	\$ 347,241,870.97		0.168%
Nov-09	\$ 175,423,333.33		0.142%
Dec-09	\$ 291,570,967.74		0.152%
Jan-10	\$ 393,491,806.45		0.163%
Feb-10	\$ 500,907,250.00		0.188%
Mar-10	\$ 815,220,548.39		0.270%
Apr-10	\$ 984,782,033.33		0.331%
May-10	\$ 741,669,709.68		0.360%
Jun-10	\$ 694,015,400.00		0.352%
Jul-10	\$ 527,661,483.87		0.392%
Aug-10	\$ 338,617,096.77		0.335%
Sep-10	\$ 96,749,266.67		0.312%
Oct-10	\$ 156,274,387.10		0.308%
Nov-10	\$ 142,442,166.67		0.278%
Dec-10	\$ 118,096,774.19		0.266%
Jan-11	\$ 134,224,677.42		0.264%
Feb-11	\$ 277,778,571.43		0.263%
Mar-11	\$ 274,965,806.45		0.263%
Apr-11	\$ 484,690,000.00		0.267%
May-11	\$ 494,580,645.16		0.261%
Jun-11	\$ 406,243,333.33		0.246%
Jul-11	\$ 508,925,806.45		0.245%
Aug-11	\$ 312,051,612.90		0.260%
Sep-11	\$ 163,225,833.33		0.238%
Oct-11	\$ 315,222,580.65		0.225%
Nov-11	\$ 402,450,000.00		0.209%
Dec-11	\$ 361,870,967.74		0.231%
Jan-12	\$ 314,320,709.68		0.219%
Feb-12	\$ 489,086,206.90		0.216%
Mar-12	\$ 643,903,225.81		0.220%

Q.

Regarding MFR No. C-31 at Attachment 1: Please provide a computation of the carrying cost of the assets included on pages 60-62 that was sold to affiliates, for the time period in which FPL owned the asset and indicate for each such asset whether the cost of a comparable asset is now contained in the derivation of the rates requested in this case.

A.

FPL's inventory system does not track when individual materials and supplies (M&S) are added or removed from inventory and therefore, we are unable to provide a computation of the carrying cost associated with the assets for the time period in which FPL owned the asset or the extent to which assets of comparable value will be added. This reporting is performed manually when M&S or assets are transacted between FPL and an affiliate.

Please note that there are certain assets which are shown on pages 60-62 of Attachment 1 to MFR C-31 as being sold to affiliates that were not included in FPL's M&S inventory prior to their sale.

These assets are as follows:

- 1) FPL-NED Seabrook Substation - Transaction represents the sale of FERC jurisdictional assets, which are recoverable through wholesale rates. Therefore, these assets were not included in FPL's retail jurisdictional rate base during the time FPL owned the assets;
- 2) Hanger leasehold improvements and deposit - The improvements were recorded in plant in service, while the deposit was recorded as a prepaid asset. FPL did not replace its aviation fleet;
- 3) Jet contract and deposit - Beginning in August 2007, the jet deposits were recorded in a deferred debit account and then reclassified to CWIP in December 2007. It remained in CWIP until it was sold in May 2010;
- 4) Sale of Miscellaneous Accounts Receivable - FPL sells its accounts receivable to its subsidiary, KPB Financial Corp., each December and buys it back each January as part of a financial tax planning strategy to reduce costs to FPL's customers. The sale and purchase of receivables has no effect on rates; and
- 5) 1997 Toyota Lift Truck - The truck was recorded in plant in service and was fully depreciated at the time it was sold to the affiliate at fair market value.

Q.

Regarding Barrett at 25:21-23: Please provide a detailed explanation, including computations, explaining how “[i]n 2010, extreme weather almost completely offset the need to use surplus depreciation to earn a return on equity of 11%.”

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%.

Q.

Regarding Deaton at 5:8-12: With respect to the additional step increase of 3.5% or \$173.9 million in June 2013 for the Cape Canaveral Next Generation Energy Center, please explain in detail whether in your proposed step increase in rates, FPL has taken into consideration (1) an associated reduction to rate base to reflect depreciation and/or retirements that have occurred, (2) adjustments to billing units to reflect growth that occurred on its system and/or (3) adjustments to bring all rate schedules closer to 100% than reflected for "2013 proposed" in Exh. No. RBD-5, and show all such adjustments, if any.

A.

(1) We did not take into consideration any changes in investment, revenues or expenses that may occur outside the test period of 2013. Were we to do so, it is likely that revenue requirements would increase as a result.

(2) We did not adjust billing units for changes that may occur outside the test period of 2013. The billing units are the forecast sales for 2013 and reflect the growth expected throughout 2013.

(3) Other than using the equalized revenue requirements from the cost of service, there were no additional adjustments to move classes closer to 100% parity.

Q.

Regarding Deaton at 10:16-20: Please identify by page, line, and column number the points in the MFRs where FPL states that the total amount of West County Energy Center Unit 3 ("WCEC3") costs that FPL includes in the projected 2013 Test Period.

A.

Consistent with FPL's response to Staff's First Set of Interrogatories No. 4, FPL is able to identify the following amounts associated with WCEC3 in its 2013 Test Year:

See MFR B-7, page 2, line 31 for the 13-month average plant in service, excluding transmission; See MFR B-9, page 2, line 30, for the 13-month average accumulated depreciation, excluding transmission; and

See MFR C-4, page 4, line 35, for amounts associated with FERC Account 552, page 5, line 1, for amounts associated with FERC Account 553, and page 5, line 4, for amounts associated with FERC Account 554.

In addition, see MFR B-2 and C-2 which removes all amounts associated with WCEC3 from the 2013 Test Year.

Q.

Regarding Deaton at 21:22-23: Please fully and specifically describe how adjusting fuel factors concurrent with implementing the step base rate increase better aligns costs with fuel savings. Your answer should include any alternative mechanisms that FPL considered to reflect cost savings associated with the Canaveral Modernization Project.

A.

FPL proposes to increase base rates to recover the Cape Canaveral revenue requirements starting on the day Cape Canaveral begins service (estimated for June 1, 2013). Implementing the fuel savings associated with Cape Canaveral at the same time base rates are increased, and over the seven month period that the savings are occurring matches the monthly costs with the monthly savings.

FPL did not consider proposing any alternative mechanisms to reflect cost savings associated with the Canaveral Modernization Project. FPL plans to request that the seven months fuel savings for 2013 be reflected in the projected fuel factor effective on the day Cape Canaveral begins service (estimated for June 1, 2013). Although FPL plans to request to exclude the savings due to Canaveral from the fuel factor effective January 1, 2013 and include the savings in the fuel factor effective on the day Cape Canaveral begins service, FPL will also report the resulting fuel factor if the fuel savings are included on January 1, 2013.

Q.

Regarding Deaton at 22:6-17 and MFR E-6b: Please fully describe (including specification of allocation factors) whether and how the Canaveral Modernization Project revenue requirement is allocated to rate classes based on the same allocation factors developed for other projected 2013 Test Year costs.

A.

The allocation factors are shown in Canaveral Step Increase Schedule E8, column 5 and are based on the allocation of Other Production demand and energy revenue requirements shown in MFR E6b, attachment 2. In preparing this response, FPL discovered a cell reference error in the calculation of the allocation factors for Cape Canaveral. The corrected allocation factors and rates are shown below.

FPL will use the corrected allocation factors in the compliance filing should the Commission approve FPL's proposed allocation methodology for the Cape Canaveral Step increase.

<u>Revised Revenue Requirement Allocation and Rates for Cape Canaveral Step Increase</u>					
Rate Class	Other Production Demand & Energy Revenue Requirements per E-6b (\$000s)	Allocation %	Canaveral Allocated Revenue Requirements (\$000s)	Sales kWh	Canaveral Step Increase ¢/kWh
CILC-1D	22,378	2.1%	3,622	2,865,110,154	0.126
CILC-1G	1,442	0.1%	233	177,812,951	0.131
CILC-1T	9,888	0.9%	1,600	1,342,962,457	0.119
GS(T)-1	61,812	5.8%	10,004	5,851,293,153	0.171
GSCU-1	288	0.0%	47	37,911,020	0.123
GSD(T)-1	237,906	22.1%	38,504	25,106,278,915	0.153
GSLD(T)-1	105,089	9.8%	17,008	11,323,169,609	0.150
GSLD(T)-2	20,042	1.9%	3,244	2,453,405,165	0.132
GSLD(T)-3	1,575	0.1%	255	199,703,548	0.128
MET	936	0.1%	152	92,800,603	0.163
OL-1	274	0.0%	44	99,468,089	0.045
OS-2	101	0.0%	16	12,592,879	0.130
RS(T)-1	609,861	56.8%	98,703	53,081,851,668	0.186
SL-1	1,438	0.1%	233	532,201,007	0.044
SL-2	256	0.0%	41	32,761,953	0.126
SST-DST	49	0.0%	8	7,621,954	0.103
SST-TST	849	0.1%	137	97,718,947	0.141
Total Retail	1,074,183	100.0%	173,851	103,314,664,074	0.168

Q.

Regarding Deaton at Schedule A-2, page 4-6, lines 12-13, 15: Please explain why only the Energy Charge regarding the Canaveral Modernization project for rate classes GSLD-1, GSLD-2, and GSLD-3 increases for the proposed 2013 Test Year, as opposed to the customer, demand, fuel, conservation, capacity, environmental, and storm charges.

A.

First, the Canaveral Modernization project is not the type of project that FPL would normally be allowed to recover through the fuel, conservation, capacity, environmental, or storm charges. As such, Canaveral is properly recoverable through base rates.

Regarding a rate design methodology, i.e., recovery through energy, demand or customer charge, under accepted rate design principles, production costs should not be recovered through the customer charge. Applying the step increase to energy charges rather than demand charges is administratively efficient, matches the cost with the benefit in fuel savings, and helps to mitigate the bill impacts to low load factor customers.

Q.

Regarding Dewhurst at 5:21-23: Please provide FPL's capital structure for each quarter from the first quarter of 2006 through the first quarter of 2012.

A.

See Attachment No. 1.

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

CAP STRUCT ITEM - MONTHLY
2006

Company Per Book

AMOUNT.	200603	200606	200609	200612
CATEGORY				
COMMON_EQUITY	(6,859,197,573)	(7,041,526,578)	(7,369,298,913)	(7,539,303,124)
CUSTOMER_DEPOSITS	(433,476,773)	(445,952,022)	(467,055,547)	(499,842,435)
DEFERRED_INCOME_TAX	(2,580,686,181)	(2,694,245,615)	(2,555,351,108)	(2,545,943,276)
INVESTMENT_TAX_CREDITS	(57,430,904)	(53,485,346)	(49,605,586)	(45,857,422)
LONG_TERM_DEBT	(3,802,043,180)	(4,335,851,175)	(4,338,822,748)	(4,366,387,791)
PREFERRED_STOCK	0	0	0	0
SHORT_TERM_DEBT	(1,252,000,000)	(760,000,000)	(385,900,000)	(409,500,000)
Grand Total	(14,984,834,610)	(15,331,060,735)	(15,166,033,901)	(15,406,834,047)

CAP STRUCT ITEM - MONTHLY
2007

Company Per Book

AMOUNT.	200703	200706	200709	200712
CATEGORY				
COMMON_EQUITY	(7,315,434,197)	(6,776,695,205)	(7,102,517,180)	(7,275,307,981)
CUSTOMER_DEPOSITS	(511,166,731)	(517,304,713)	(524,979,045)	(530,979,340)
DEFERRED_INCOME_TAX	(2,378,331,754)	(2,675,780,078)	(2,656,555,993)	(2,891,846,705)
INVESTMENT_TAX_CREDITS	(42,109,258)	(38,361,094)	(34,612,930)	(30,864,766)
LONG_TERM_DEBT	(4,379,859,044)	(5,062,449,770)	(5,157,208,331)	(5,469,688,106)
PREFERRED_STOCK	0	0	0	0
SHORT_TERM_DEBT	(301,900,000)	(641,100,000)	(482,900,000)	(529,600,000)
Grand Total	(14,928,800,985)	(15,711,690,859)	(15,958,773,479)	(16,728,286,898)

CAP STRUCT ITEM - MONTHLY
2008

Company Per Book

AMOUNT.	200803	200806	200809	200812
CATEGORY				
COMMON_EQUITY	(7,333,080,571)	(7,549,880,745)	(7,938,410,920)	(8,089,653,570)
CUSTOMER_DEPOSITS	(540,894,510)	(551,625,554)	(559,336,373)	(569,612,838)
DEFERRED_INCOME_TAX	(3,044,682,338)	(3,231,100,472)	(3,208,908,502)	(3,189,782,434)
INVESTMENT_TAX_CREDITS	(26,943,248)	(23,021,729)	(19,100,210)	(15,601,369)
LONG_TERM_DEBT	(6,034,730,211)	(5,840,719,662)	(5,836,472,800)	(5,848,619,327)
PREFERRED_STOCK	0	0	0	0
SHORT_TERM_DEBT	0	0	(1,206,095,000)	(426,300,000)
Grand Total	(16,980,330,878)	(17,196,348,162)	(18,768,323,805)	(18,139,569,537)

CAP STRUCT ITEM - MONTHLY
2009

Company Per Book

AMOUNT.	200903	200906	200909	200912
CATEGORY				
COMMON_EQUITY	(8,016,657,072)	(8,104,296,120)	(8,250,215,093)	(8,435,841,407)
CUSTOMER_DEPOSITS	(583,330,799)	(586,645,246)	(595,505,589)	(606,620,384)
DEFERRED_INCOME_TAX	(3,419,408,897)	(3,543,927,127)	(3,639,284,584)	(3,633,630,786)
INVESTMENT_TAX_CREDITS	(13,689,943)	(11,778,517)	(9,867,091)	(51,889,388)
LONG_TERM_DEBT	(6,350,339,056)	(6,136,416,496)	(6,137,707,551)	(6,136,498,753)
PREFERRED_STOCK	0	0	0	0
SHORT_TERM_DEBT	(95,000,000)	(372,000,000)	(435,500,000)	(393,000,000)
Grand Total	(18,478,425,767)	(18,755,063,505)	(19,068,079,908)	(19,257,480,718)

CAP STRUCT ITEM - MONTHLY
2010

Company Per Book

AMOUNT.	201003	201006	201009	201012
CATEGORY				
COMMON_EQUITY	(8,626,891,833)	(9,026,609,869)	(9,609,689,416)	(9,790,435,006)
CUSTOMER_DEPOSITS	(620,768,016)	(629,250,392)	(625,307,089)	(628,366,891)
DEFERRED_INCOME_TAX	(3,756,216,517)	(3,763,221,924)	(3,840,008,918)	(3,975,919,566)
INVESTMENT_TAX_CREDITS	(50,639,210)	(69,363,950)	(68,050,835)	(190,261,004)
LONG_TERM_DEBT	(6,219,902,897)	(6,221,596,139)	(6,203,904,070)	(6,599,329,503)
PREFERRED_STOCK	0	0	0	0
SHORT_TERM_DEBT	(1,244,087,000)	(888,789,000)	(240,000,000)	(101,000,000)
Grand Total	(20,518,505,473)	(20,598,831,275)	(20,586,960,329)	(21,285,311,970)

CAP STRUCT ITEM - MONTHLY
2011

Company Per Book

AMOUNT.	201103	201106	201109	201112
COMMON_EQUITY	(9,576,318,654)	(9,877,440,016)	(10,534,065,761)	(10,849,749,786)
CUSTOMER_DEPOSITS	(630,684,284)	(631,581,482)	(632,548,667)	(540,641,598)
DEFERRED_INCOME_TAX	(4,133,258,413)	(4,276,323,139)	(4,360,267,593)	(4,602,670,147)
INVESTMENT_TAX_CREDITS	(187,916,495)	(185,571,986)	(183,227,477)	(180,882,968)
LONG_TERM_DEBT	(6,635,654,934)	(6,884,200,497)	(6,864,523,067)	(7,455,975,697)
PREFERRED_STOCK	0	0	0	0
SHORT_TERM_DEBT	(431,300,000)	(654,900,000)	(407,700,000)	(330,000,000)
Grand Total	(21,595,132,779)	(22,510,017,119)	(22,982,332,565)	(23,959,920,196)

Q.

Regarding Dewhurst at 30:16-18: Please specifically describe how each debt or equity offering made by FPL after the issuance of the 2010 Pre-Settlement Order demonstrates that FPL was impeded from raising capital on competitive terms after the issuance of the 2010 Pre-Settlement Order?

A.

Mr. Dewhurst's testimony at page 30, lines 16-18 states: "Regulatory risk, as perceived by investors, can be an important impediment to FPL's ability to raise capital on competitive terms, which in the long run is not good for its customers."

First Mortgage Bonds were issued on December 6, 2010, about nine months after the 2010 Pre-Settlement order – and, importantly, months after FPL had filed and the FPSC Staff had recommended approval of the stipulation and settlement agreement that would enable the Company to earn an 11% return on equity.

FPL also issued First Mortgage Bonds in June 2011 and December 2011, which issuances both were after the Commission's approval of the stipulation and settlement agreement enabling FPL to earn an 11% return on equity.

In general, investor perceptions are critical to bond issuances. Accordingly, public service commission rate orders are scrutinized by the investor community as to whether they are fair and reasonable outcomes, particularly as those orders pertain to return on capital and return on equity. The settlement agreement expires at the end of 2012 and FPL has proposed a return on equity and capital structure that will allow FPL to attract capital on competitive terms.

Florida Power & Light Company
Docket No. 120015-EI
SFHHA's First Set of Interrogatories
Interrogatory No. 75
Page 1 of 1

Q.

Regarding Hardy at 4, 7-11 and Exh. No. GKH-2: Please identify the docket and the date when the FPSC last reviewed and approved FPL's storm hardening plan, pole inspection program, and vegetation management program, as well as for the other initiatives/programs discussed herein, and identify and quantify the annual costs for each such program and provide such costs over the past 5 years or since the date of the inception of each program if younger than 5 years.

A.

<u>Initiatives/Programs</u>	<u>FPSC Docket No.</u>	<u>FPSC Order Date</u>	<u>Total Costs (\$ Millions)</u>				
			<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Storm Hardening Plan	100266-EI	1/31/2011	26.8	54.6	80.2	45.4	44.1
Pole Inspection Program	100266-EI	1/31/2011	35.5	39.9	36.0	50.0	67.0
Vegetation Management Program	100266-EI	1/31/2011	65.2	57.9	52.6	57.6	60.6
Distribution-Related Storm Preparedness Initiatives - Initiative 1 - Vegetation Management (see above); Initiatives 2, 5, 6, 7, 9 & 10 - costs not specifically tracked)	100266-EI	1/31/2011	(a)	(a)	(a)	(a)	(a)
	070231-EI						
	080244-EI						
Government Adjustment Factor (GAF) Tariff	080522-EI	4/6/2010	0	4.1	6.8	3.9	4.5
Reliability Initiatives							
Feeder/Lateral Cable			27.8	18.5	16.6	19.5	48.8
Priority Feeders			6.3	12.0	8.5	7.0	10.9
Overhead Line Inspections			6.7	3.6	2.0	4.3	6.4
Vault Inspections			1.9	1.4	1.2	2.6	7.9
Submarine Cable			.1	1.1	.3	.1	1.2
Var Management			2.7	2.2	1.1	.5	2.4
Switch Cabinets			1.2	1.0	1.3	.9	7.4
Handhole Inspections			0	3.1	2.9	2.9	3.2
Small Wire Replacement			1.5	.2	.2	0	3.5
Cathodic Protection			0	0	0	.2	.1
System Expansion			52.3	31.2	16.6	5.3	8.4

(a) Costs are not specifically tracked

Q.

Regarding Kennedy at Exh. Nos. RRK-4 through RRK-6: Please identify each of the generation units and their age (for FPL and non-FPL entities) used in developing the data reflected in Exh. Nos. RRK-4 through RRK-6.

A.

The non-FPL generating unit names, ages or associated in-service dates are not obtained or utilized in conjunction with developing the data comparisons reflected in Exhibits RRK 4 through 6. The in-service dates of FPL's units are available however in Schedule 1 of FPL's Annual Ten Year Site Plans on file with the FPSC.

Q.

Regarding Kennedy at 5-7: Please identify, quantify, and explain the new generating units and costs that FPL would have otherwise had to expend without the activities of the Power Generation Division as discussed therein and explain and provide all calculations upon which you rely in support of the claim that FPL has saved \$5.5 billion since 2001 with respect to fuel costs.

A.

FPL's success in avoiding and reducing fossil fleet expenses has been the collective result of more than two decades of improvement efforts by the Power Generation Division. While witness Kennedy's testimony provided several examples of such savings, no comprehensive study has been performed to quantify the cumulative cost savings or avoidance over the full 1990 through 2011 continuum. In attempting to respond to this question, however, approximate cost avoidance estimates were undertaken for this extended timeframe for three major categories: 1) PEPO new capacity Capital and O&M cost avoidance, 2) Non-fuel O&M cost reductions and productivity improvements to existing fossil fleet, and 3) Fuel cost reduction/avoidance from heat rate generating efficiency improvements, each summarized as follows:

1. PEPO new capacity Capital and O&M cost avoidance – As referenced in witness Kennedy's testimony pg 18, more than 2,000 MW of cumulative additional generating capability was avoided through FPL's PEPO (Perfect Execution of Peak Operations) program, potentially representing two to three new generating units. To determine this avoided new plant cost, cumulative PEPO MW benefits were multiplied by the average of FPL's new unit addition costs of approximately \$600/kW, avoiding over \$1.25 billion of capital expenditure. The additional avoided non-fuel O&M cost associated with this capacity was quantified by applying FPL's estimated CPI-based annual O&M \$/kW cost to the cumulative PEPO capacity avoided each year, producing more than \$560 million of cost benefit, and together with Capital, representing a total PEPO cost avoidance of \$1.8 billion since this program began in the early 1990s.
2. Existing fossil fleet improvement non-fuel O&M cost avoidance – To capture the cumulative benefits of numerous actions undertaken by Power Generation Division since 1990 to reduce or avoid non-fuel O&M costs as described in responding to SFHHA's First Set of Interrogatories #80, FPL applied, to its annual operating generating fleet capacity, the unitized cost difference between actual fossil non-fuel O&M \$/kW and the avoided CPI-driven non-fuel O&M \$/kW (which tracked the industry – see Exhibit RRK-7) as if no cost reduction and productivity improvements had been achieved – this quantification represented another \$4.7 billion in cumulative non-fuel O&M cost avoidance from 1990 through 2011.

3. Lastly, Fuel cost reduction/avoidance from heat rate efficiency improvements – FPL has estimated a cumulative 2001 through 2011 fuel cost avoidance resulting from the 19 percent cumulative fossil system heat rate generating efficiency improvement as \$5.5 billion as referenced in witness Kennedy's testimony pg 7. The approach used for developing this savings involved a Company estimation of annual fuel energy (in MMBTU) avoided by comparing each year's actual combined gas and oil heat rate with the 2001 start-point heat rate and multiplying by the associated generation-weighted dispatch cost of fuel in \$/MMBTU. The sum of the resulting annual fuel cost savings amounted to more than the cumulative \$5.5 billion over this 2001 – 2011 timeframe.

Approximating the fossil fleet generating efficiency improvement benefits for the greater heat rate improvement (i.e. 24 percent) since 1990 involves an expansion of the calculation (as described above) occurring over the same 2001 through 2011 period, by adjusting the fossil fleet heat rate start-point from 2001 back to 1990. This expanded fuel cost avoidance amounted to approximately \$8 billion. This is a conservative estimate since it excludes additional fuel cost avoidance occurring within the earlier 1991 through 2001 timeframe.

Together, the three cost avoidance category contributions above: \$1.8 billion from PEPO, \$4.7 billion from non-fuel O&M efficiency/productivity improvements, and \$8.0 billion from generating efficiency/heat rate improvements combine to achieve \$14.6 billion in total cost avoidance for FPL's fossil system from 1990 through 2011. These estimations do not account for more difficult to quantify savings associated with: system availability/reliability improvements, potential catastrophic generating unit failure avoidances by FPL's FPDC (Fleet Performance Diagnostics Center), and additional heat rate efficiency fuel cost avoidance during the years prior to 2001.

Q.

Regarding Kennedy at 8: Please identify and explain what you believe to be the major contributing factors to FPL's reduction to "Total" non-fuel O&M costs per unit of installed capacity by 41 percent between 1990 and 2011.

A.

FPL's success in reducing fossil fleet non-fuel O&M expenses per unit of capacity operated has been the collective result of more than two decades of improvement efforts by FPL's Power Generation Division and begins with its leadership, mentioned in witness Kennedy's testimony page 5, that establishes direction, aligns people, inspires the workforce, and drives organizational change. FPL's 41 percent O&M \$/kW cost improvement progression is reflected in such overall outcome indicators as shown in Exhibit RRK 7, rather than a line item cost avoidance tabulation, and was also influenced by contributing factors that Power Generation considers its distinguishing characteristics, including being early innovators with a continuous-improvement, process-focused, and total operational excellence mindset. Actions arising from this philosophy, some already referenced throughout witness Kennedy's testimony, involve:

- Transforming the generating fleet from older conventional steam technology to primarily modern, cleaner, highly efficient combined cycle technology, leveraging cost/resource saving opportunities. This was accomplished primarily by expanding existing sites, through repowering with a combined 4,200 MW of generating capacity at Lauderdale in 1993, Ft. Myers in 2002, and Sanford in 2003, and also adding another combined 6,800 MW at existing sites including Martin 3&4 in 1994, Martin 8 in 2005, Manatee 3 in 2005, Turkey Point 5 in 2007, and West County 2 & 3 in 2009 & 2011 respectively.
- Organizational streamlining/restructuring efforts, and ongoing organizational enhancements, contributing to reducing staffing needs by about 50% (~ 1,100 personnel) even with the generating fleet doubling in capacity over two decades - effectively quadrupling FPL's fossil fleet resource productivity over that timeframe (reflected in Exhibit RRK - 10 as MW of capacity-managed/employee).
- A strong focus on quality improvement tools/techniques (e.g. LEAN/Six Sigma/Risk Management) as a continuation of winning the first Overseas Deming Prize from J.U.S.E. (Japanese Union of Scientists and Engineers) in 1989.
- Centralized major maintenance approach planning and allocating resources at a fleet-wide effort versus each site determining requirements independently.
- Fleet Team management approach further optimizing resources by providing concentrated, efficient, technical support by equipment experts to operating plants.

- Leveraging technology (e.g. FPDC – Fleet Performance Diagnostics Center) optimizing portfolio operations by providing centralized real-time monitoring, benchmark assessments, and rapid issue response.
- Placing older, less-efficient units on inactive reserve beginning 2009 to further avoid or reduce operating and maintenance costs.
- Leveraging contracts for goods and services during overhaul sessions.
- Improving operational and maintenance practices, and upgrading to more durable combustion turbine (CT) components, allowing extended intervals between overhauls.

Absent all these actions, if FPL had continued to operate like the industry since 1990, it would have potentially had triple the \$/kW costs in 2011 as reflected in Exhibit RRK 7.

Q.

Regarding Kennedy at 9-10: Please identify all factors and calculations upon which you rely and explain in detail why you believe the benchmark calculation does not provide for fossil capacity growth and why FPL should be able to recover \$12.1 million over the benchmark.

A.

Regarding Witness Kennedy Testimony pg 9, line 21 and pg 10, line 3, FPL's basis for stating that the Commission's Base non-fuel O&M Benchmark calculation is purely based on CPI, and has no allowance for capacity growth, is based on page 43 of FPSC Order No. 13537 (Docket No. 83465-EI dated 7-24-84), section entitled 'Appropriateness of CPI and Customer Growth Benchmark'. (Note: subject FPSC order transmitted separately for FPL reference and potential inclusion.). Order Number 13537 Docket No. 830465-EI filed dated 07-24-84 on page 43 addresses the appropriateness of CPI and Customer Growth Benchmark. "Specifically, we find that the production plant O&M should only be inflated for the CPI increases and not for customer growth."

As shown in Ms. Kennedy's testimony exhibit RRK-9, the costs to operate and maintain the new capacity provided by West County Unit 3 and the Cape Canaveral modernization is approximately \$17.4 million. Planned maintenance overhaul spend increases approximate \$18.1 million. This is comprised of a \$27.3 million increase for combined cycle maintenance offset by \$(9.2) million of reductions in steam unit maintenance. In addition to the 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 capacity in the six prior years. In order to achieve and sustain optimal operational performance in the PGD fleet, maintenance programs specific to each operating unit are developed and executed. Equivalent operating hours, condition equipment assessment, and best practice maintenance intervals are used to define work scope for a given maintenance period. Original Equipment Manufacturer recommendations coupled with input from PGD Fleet Team Subject Matter Experts, Operations and Central Maintenance personnel all contribute to equipment assessment. Equipment matrices document optimal maintenance intervals for the critical components of each operating unit. As equivalent operating hours for a unit increase, so does the required maintenance and associated costs in order to maintain optimal performance and maximize equipment life.

In order to diligently manage its cost structure, PGD placed less efficient steam units in inactive reserve. This resulted in approximately \$(20.4) million in savings for the test year and included Riviera Units 3 and 4, Cutler Units 5 and 6, Sanford Unit 3, Port Everglades Units 1 - 4 and Cape Canaveral Units 1 and 2. The balance of approximately \$(3.0) million dollars is primarily associated with a lower level of material write offs. The net of all of these activities is the reason why FPL should be able to recover the \$12.1 increase relative to the benchmark. The response to SFHHA interrogatory # 175 details the components of the new capacity, planned maintenance and inactive reserve items that make up the \$12.1 million variance to the benchmark by FERC function. Planned maintenance is essential to sustain the viability of the fleet. Incremental maintenance costs associated with upgraded technology and operating units is justified by the significant reliability, efficiency and availability customer benefits outlined in Ms. Kennedy's testimony and exhibits.

Q.

Regarding Kennedy at 10, 28: Please explain in detail and provide a breakdown comparison of the construction estimates and non-fuel O&M costs provided in Docket No. 080246-EI with such costs in the current proceeding regarding the Canaveral Modernization Project. Please explain the basis for any variances between the Docket No. 080246-EI costs and the costs now at hand.

A.

PGD

The O&M costs provided in Docket No. 080246-EI had approximately \$7.7 million of O&M costs for year 1 while the current proceeding has approximately \$10.5 million of O&M costs for year 1. The primary drivers of the \$2.8 million difference are:

- (1) Startup costs were not included in the needs filing but were included in the modernization filing - \$0.8 million;
- (2) The needs filing assumed that anhydrous ammonia rather than aqueous ammonia would be used in the plant - \$0.6 million;
- (3) The needs filing pro forma assumed a headcount of 32 plant personnel and the modernization pro forma was increased to 41 plant personnel - \$0.6 million;
- (4) The payroll assumption built in to the needs filing pro forma was later updated - \$0.8 million.

Startup costs were identified and quantified after the submission of the needs filing and included in the current proceeding.

The primary reasons for the change in the ammonia assumption used in the current proceeding were safety and environmental. An evaluation of the Safety and environmental risks of using anhydrous (gaseous) ammonia was performed after a leak occurred at one of Next Era's non-FPL sites. The recommendations included utilizing aqueous ammonia (dissolved in water) at any new facilities to mitigate the gaseous leak safety and environmental risk exposure.

Reasons for increase in headcount assumptions and salary assumptions used in the current proceeding filing are that the modernized facility utilizes the latest in Combustion Turbine Technology, with leading efficiency and heat rate in the industry. With this advanced technology also comes an added level of automation and complexity. These changes require an increase in the complement of Instrumentation and Controls (I&C) skill sets. The complement of I&C skilled craft labor was increased and an independent I&C coach (exempt level) employee was added to oversee this area rather than sharing the accountability between and Electrical & I&C coach combined.

Engineering & Construction

With respect to construction costs, please see FPL's response to SFHHA's First Set of Interrogatories No. 39.

Q.

Regarding Kennedy at 18: Please state whether you believe FPL has been able to achieve certain economies of scale or other such cost advantages due to the increase in generation since 1990 and discuss the impact of such circumstances on FPL, its plans to expand generation, the costs incurred to do so, and whether FPL ever realized a decrease in the average cost per installed kW of generating capacity.

A.

FPL believes it has been able to achieve some economies of scale and cost advantages from its fossil generating fleet growth over time. As such, FPL customers have benefited from the shared expertise and enhanced purchasing power of the overall fossil fleet, including both the expanded sites and larger number and similarity of major generating components (e.g., combustion turbine based combined cycle fleet). This has allowed FPL to operate and maintain its generating system more cost-effectively and efficiently, which has contributed to FPL's typical bill being 25 percent lower than the national average and the lowest of the state's 55 electric utilities as already mentioned on page 5 of witness Silagy's testimony.

Witness Kennedy Exhibits RRK-7 and 10 reflect such economy-of-scale benefits achieved over the past two decades in Fossil Total non-fuel O&M cost per kW, which has in fact decreased by 41 percent since 1990, and the associated fossil fleet resource staffing/management trends reflecting quadruple the productivity in terms of MWs of capacity managed per employee. The collective effect of such economy-of-scale-driven cost effectiveness has contributed to FPL receiving repetitive approval orders from the Commission for continuing to expand and update its fleet, at the costs referenced within those orders, with cleaner and higher efficiency generating units that lower fuel costs to customers and emission rates.

While FPL has experienced these favorable economies-of-scale in the past, this is no guarantee of lower costs in the future due to increasingly-challenging factors outside of FPL's control including regulatory, safety, environmental, technological requirements, and site or resource constraints, along with inherent economic inflationary forces. Nevertheless, FPL's modernization and capacity expansion efforts to serve customer needs will continue to reflect that they are performed in a cost-justifiable manner.

Q.

Regarding Kennedy at 25-26: Of the 2013 increase to \$371.4 million for FPL's annual fossil Base capital expenditures, please identify the amount(s), if any, of the increase has already been approved by the FPSC and provide the relevant docket in which the amount(s) was approved.

A.

The level of capital expenditure that was requested in Docket No. 080677-EI in 2009 as outlined in Keith Hardy's direct testimony on page 23 line 12 was approximately \$258 million. There was no commission adjustments to the \$258 million of capital expenditures requested in the last case.

The new capacity expenditures for Cape Canaveral and West County Unit 3 for 2013 in the current proceeding are \$14.0 million. The Cape Canaveral expenditure is approximately \$2.7 million and West County Unit is approximately \$11.3 million. The needs filings for West County Unit 3 and Cape Canaveral have provisions for operating and maintenance capital expenditures after the units go commercial that are consistent with these levels.

The West County Unit 3 and Cape Canaveral modernizations were approved by the Florida Public Service Commission (FPSC) on September 12, 2008 order number 08-0591-FOF-EI for docket 080203-EI and 080246-EI respectively.

Q.

Regarding Kennedy at 28:11-18: Please provide the amount of “additional costs” associated with an increase in skilled labor personnel, plant start-up costs, and the change in ammonia, and confirm that all these costs are directly related to the Canaveral Modernization project.

A.

See FPL's response to SFHHA's First Set of Interrogatories No. 82 for response to this question.

Q.

Regarding Miranda at 6-11: Please identify and quantify the costs of the programs/initiatives discussed herein and identify and quantify the benefits, including cost savings, of such programs/initiatives to FPL's customers.

A.

FPL's Transmission and Substation integrates reliability programs across multiple budget activities. Reliability programs are designed to adhere to FPSC approved dockets and other regulatory compliance and to maintain our position as the most reliable investor-owned electric utility in Florida. Our primary metric for reliability of service to our Customers is the System Average Interruption Duration Index (SAIDI), which is a measure of average Customer minutes of interruption (lower is better). Transmission & Substation average SAIDI has been the lowest of all investor-owned electric utilities in Florida for 2006 through 2011.

Reliability programs result in cost avoidance and or cost savings; for example, by prevention through prediction we replace major equipment such as transformers in a predictive manner, before a failure can occur. This eliminates the reliability impact to customers avoiding costs associated with restoration and potential environmental impacts from catastrophic failure. Proactive placement of on-line transformer monitoring defers capital expenditures associated with the replacement of transformers and their installation costs. 500kV program reliability initiatives include welding and foundation solutions that return structures back to their original design, eliminate previous design limitations, and avoid the cost of entire structure replacements. As another example, relay upgrades extend maintenance cycles lowering overall operational cost. In 2011, reliability program activities performed by our Station Area Operations Department prevented 6.2 minutes of SAIDI and the associated outage restoration costs. Collectively these programs ensure regulatory compliance and maintain our position as the most reliable investor-owned electric utility in Florida.

Q.

Regarding Miranda at MFR C-8 and Kennedy at 21: Please identify each factor and explain in detail the significant increase in costs between Years 2012 and 2013 and provide a breakdown of such costs for Accounts 518, 528, 553 and 557.

A.

Nuclear - Refer to FPL's response to SFHHA's First Request for Production of Documents No. 65. FPL seeks recovery of costs for Account 518 through the Fuel Cost Recovery Clause. All clause recoverable expenses/revenues are removed from base rate revenue requirements in FPL's MFRs through Commission adjustments. In addition, all clause-related balance sheet items are removed from rate base via Commission adjustments or proposed Company adjustments. See FPL's objection previously served April 16, 2012.

Account 553 Maintenance of Generating and Electric Plant

\$18.5 million of the \$18.7 million increase to Account 553 is related to non-cost recovery clause expenses. The condition based maintenance process has identified a higher level of planned maintenance (overhaul) work for the combined cycle fleet in 2013, increasing planned maintenance costs over 2012 by \$17.4 million. To sustain the reliability, availability and efficiency of this fuel efficient fleet, planned unit maintenance is scheduled based on service hours and cycles to repair, refurbish and overhaul generating and plant equipment. The planned maintenance increase driver is overhaul work on the following combined cycle units:

Turkey Point Unit 5 - Hot gas path inspections and steam turbine generator inspection	\$7.3 million
Ft Myers Unit 2 - Heat recovery steam generator inspections, steam turbine overhaul and steam turbine generator inspection	\$5.6 million
Martin Unit 8 - Combustor inspection and heat recovery steam generator inspections	\$1.5 million
Martin Unit 3 - Combustor, heat recovery steam generator and hot gas path inspection	\$1.1 million
Martin Unit 4 - Major, heat recovery steam generator, and generator inspection	\$0.6 million
West County Unit 1 - Combustor inspections	\$1.4 million
West County Unit 3 - Hot gas path inspections and steam turbine generator inspection	\$1 million

The \$18.5 million increase for the combined cycle units listed above is offset by a \$1.1 million decrease from 2012 to 2013, for other units governed by Account 553.

The balance of the increase from 2012 to 2013 is \$1.1 million for 7 months of daily-maintenance work at the new Cape Canaveral combined cycle plant starting in June, 2013.

Q.

Regarding Miranda at 17-22 (and the projects identified therein): Please provide the amounts actually expended on each project and the amount budgeted for each project, both during the first quarter 2012.

A.

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

Q.

Regarding Miranda at 4:1-19: Please furnish three different mathematical illustrations as part of an explanation of the method of how costs of transmission facilities and capital additions are attributed to non-retail sales or non-retail services provided by FPL.

A.

Please see FPL's objections previously filed on April 16, 2012.

Q.

Regarding Miranda at 7-8: Please quantify the amount that implementation of the programs identified at pp. 7-8 has saved with regard to storms experienced over the last 3 years.

A.

FPL's Transmission & Substation reliability programs are designed to maintain our position as the most reliable investor-owned electric utility in Florida. Our primary metric for reliability of service to our Customers is the System Average Interruption Duration Index (SAIDI), which is a measure of average Customer minutes of interruption (lower is better). Transmission & Substation average SAIDI has been the lowest of all investor-owned electric utilities in Florida for 2006 through 2011. Reliability programs are designed to adhere to FPSC approved dockets and other regulatory compliance. FPL's Transmission & Substation has not quantified any incremental cost savings due to implementation of the reliability programs identified at pp. 7-8 with regard to storms experienced over the last 3 years; and the requested response regarding the amount of such savings is not available.

Q.

Regarding Miranda at 11:15-23: Does the reference to “feeder breaker failures” [page 11:21] indicate that the TPDC has not resulted in an improvement in restoration times for failures other than for “feeder breaker failures”?

A.

No, feeder breaker failures are simply an example of an outage cause category that was highlighted in the written testimony because it was analyzed and showed a statistically significant improvement in restoration times after deployment of the TPDC. It was chosen for analysis because it is one of the highest outage cause categories in our substations. We have not performed detailed statistical analysis of the “before and after” restoration times for other outage cause categories.

Q.

Regarding Miranda at 12:12-13:12 (and wooden transmission structures): Please discuss and provide, by year, your estimate of replacements during the period 2012-2016, and the data for replacements during 2009-2011. Please discuss and provide comparable data with regard to ceramic post insulators on concrete structures (page 13:6).

A.

Please refer to the table below for the number of wood structures replaced and the number of ceramic post insulators on concrete structures reinsulated for each year between 2009 and 2011:

Year	Wood Structures Replaced	CPOC Structures Reinsulated
2009	3,206	1,055
2010	1,409	113
2011	1,559	574

In year 2012, FPL estimates approximately 950 wood structures will be replaced with either concrete or steel and between 800 and 1,000 wood structures will be replaced each year between 2013 and 2016. This performance will meet the 10-point storm secure initiative as approved by the Florida Public Service Commission under Order No. PSC-06-0351-PAA-E1. FPL estimates approximately 280 concrete structures with ceramic post insulators will be reinsulated in year 2012 and between 300 to 600 structures each year between 2013 and 2016. This performance will meet the 10-point storm secure initiative as approved by the Florida Public Service Commission under Order No. PSC-06-0351-PAA-E1.

Q.

Regarding Miranda at 14:9-16: Please identify (by page, line and column number) each instance in which the "projected incremental cost" or a portion thereof (page 14:15) is reflected in the MFRs.

A.

MFR C-41 Page 1, Line 9, column 2 includes 368 (\$000) projected incremental cost for remediation, and MFR C-41 Page 1, Line 11, column 2 includes 432 (\$000) projected incremental cost for remediation.

Q.

Regarding Morley at 40, Hardy at 24 and Barrett at 21: Please explain each purpose for which the CPI projections are used in deriving FPL's requested rates and/or the portion of expenses for which you are responsible, FPL's primary costs that escalate less rapidly than the CPI, and discuss whether FPL considered other measures in place of the CPI to derive FPL's rates/expenses and identify all such measures.

A.

Due to the hundreds of FPL employees involved in the budgeting process and the thousands of associated forecasts developed, FPL is unable to provide detailed responses to the questions contained in this interrogatory. However, FPL will provide more general responses to these questions and include some examples for further understanding/illustration.

Prior to developing FPL's budget/forecast, certain assumptions, e.g., CPI and customer growth, are provided to the organization to assist in the development of a consistent budget/forecast. However, FPL's budgeting/forecasting process is not formulaic, so the various business units and their organizations must determine the best means for developing each budget/forecast expense amount. Examples would include, in addition to the provided corporate assumptions, historical trends, contractual considerations, productivity improvements, changes in laws or regulations, etc. As part of the budget review process, each business unit's budget/forecast is reviewed by the Budget Review Committee (see FPL's response to SFHHA's First Set of Interrogatories No. 35), and to the extent it is increasing, in total, at a rate materially different than CPI, the major drivers are identified and discussed (e.g., medical costs and power plant overhauls). For primary costs that escalate more or less rapidly than CPI, see MFR's C-6, C-40 and C-41.

FPL has selected CPI as a general measure of inflation, where appropriate, for consistency with the Commission, which uses CPI in computing the O&M benchmark (see MFR C-40). In the past, FPL included other forms of inflation in its published assumptions (e.g., PPI Materials and Supplies), but found them to be of limited use by the business units, so discontinued publishing them.

Q.

Regarding Morley at 13:10-18: Please provide an annual breakdown in percentages and numbers of customer growth per rate class since 1999 with page and line references to supporting documentation.

A.

See Attachment No. 1 for actual average annual customer count by rate class for 1999-2011.

Q.

Regarding Morley at 25:11-26:6: Please attribute by number and percentage, and provide underlying calculations related to, the amount of the 93 GWh addition to net energy for load in 2013 to the rate classes defined in FPL's projected 2013 Test Period.

A.

The 93 GWh addition to net energy for load is a result of the following:

15 customers with 450 kW of demand and an annual load factor of 74% and a loss adjustment factor of 1.067231 = $450 \text{ kW} * 74\% * 8760 \text{ hours} * 1.067231 * 15 = 46.698$ GWh or 50% of the total EDR load

10 customers with 350 kW of demand and an annual load factor of 50% and a loss adjustment factor of 1.067231 = $350 \text{ kW} * 50\% * 8760 \text{ hours} * 1.067231 * 10 = 16.361$ GWh or 17.5% of the total EDR load

5 customers with 1,000 kW of demand and an annual load factor of 65% and a loss adjustment factor of 1.066054 = $1,000 \text{ kW} * 65\% * 8760 \text{ hours} * 1.066054 * 5 = 30.351$ GWh or 32.5% of the total EDR load

Total EDR load = 93.41 GWh

The 25 customers whose loads are below 500 kW would be in the GSD(T)-1 rate class. The 5 customers whose loads are 1000 kW would be in the GSLD(T)-1 rate class.

Q.

Regarding Morley at 39:1-14: Please specify the annual summer and winter peak values for years 2010 through 2013 inclusive by each customer group.

A.

Please see Attachment No. 1.

2013 WINTER & SUMMER PEAK ANALYSIS (KW)

RATE CLASS	Jan-13		Aug-13		2013 Line Loss Study Expansion Factor	Jan-13		Aug-13		Jan-13		Aug-13		% Contribution to Winter Peak		% Contribution to Summer Peak		
	CP @ METER	Peak	CP @ METER	Peak		CP @ GEN	Winter Peak	Summer Peak	Variance	CP @ GEN	Winter Peak	Summer Peak	Variance	Adjusted CP @ GEN	Winter Peak	Summer Peak	Adjusted CP @ GEN	Summer Peak
CILC-1D	265,433	366,131	1,066,30684	283,033	390,408	21,647	28,343	304,679	418,750	1.44%	1.91%	0.09%	26,719	0.09%	0.12%	26,719	0.12%	
CILC-1G	17,216	23,057	1,080,41500	18,600	24,911	1,423	1,808	20,023	26,719	0.64%	0.84%	0.02%	184,474	0.64%	0.84%	184,474	0.84%	
CILC-1T	121,647	167,166	1,028,84289	125,155	171,988	9,572	12,486	134,727	184,474	3.81%	6.27%	0.02%	1,375,442	3.81%	6.27%	1,375,442	6.27%	
GS(T)-1	691,089	1,186,638	1,080,65580	746,830	1,282,347	57,118	93,095	803,948	1,375,442	16.65%	21.93%	9.30%	4,809,800	16.65%	21.93%	4,809,800	21.93%	
GSCU-1	4,102	4,271	1,080,65580	4,433	4,615	339	335	4,772	4,950	7.27%	9.30%	7.27%	2,038,698	7.27%	9.30%	2,038,698	9.30%	
GSD(T)-1	3,020,069	4,150,002	1,080,54287	3,263,314	4,484,255	249,581	325,546	3,512,895	4,809,800	1.41%	1.75%	1.75%	384,459	1.41%	1.75%	384,459	1.75%	
GSLD(T)-1	1,319,772	1,761,138	1,079,25153	1,424,366	1,900,711	108,937	137,987	1,533,302	2,038,698	0.13%	0.13%	0.13%	28,337	0.13%	0.13%	28,337	0.13%	
GSLD(T)-2	258,850	335,497	1,068,37657	276,549	358,437	21,151	26,022	297,700	384,459	0.08%	0.08%	0.08%	17,708	0.08%	0.08%	17,708	0.08%	
GSLD(T)-3	24,259	25,679	1,028,84289	24,958	26,419	1,909	1,918	26,867	28,337	0.01%	0.00%	0.00%	-	0.01%	0.00%	-	0.00%	
MET	15,360	15,835	1,042,58337	16,014	16,509	1,225	1,199	17,238	17,708	66.27%	55.67%	66.27%	12,209,470	66.27%	55.67%	12,209,470	55.67%	
OL-1	1,561	-	1,080,65580	1,687	-	129	-	1,816	-	0.05%	0.00%	0.05%	-	0.05%	0.00%	-	0.00%	
OS-2	710	1,017	1,069,14945	759	1,087	58	79	817	1,166	0.00%	0.01%	0.00%	1,166	0.00%	0.01%	1,166	0.01%	
RS(T)-1	12,021,250	10,533,499	1,080,65580	12,990,834	11,383,087	993,549	826,383	13,984,382	12,209,470	0.02%	0.02%	0.02%	4,265	0.02%	0.02%	4,265	0.02%	
SL-1	8,470	-	1,080,65580	9,154	-	700	-	9,854	-	0.00%	0.01%	0.00%	1,306	0.00%	0.01%	1,306	0.01%	
SL-2	3,628	3,679	1,080,65580	3,920	3,976	300	289	4,220	4,265	0.00%	0.01%	0.00%	0	0.00%	0.01%	0	0.01%	
SST-DST	0	1,168	1,042,58337	0	1,218	0	88	0	1,306	0.09%	0.11%	0.09%	24,782	0.09%	0.11%	24,782	0.11%	
SST-TST	16,845	22,457	1,028,84289	17,330	23,104	1,325	1,677	18,656	24,782	97.99%	98.17%	97.99%	21,530,326	97.99%	98.17%	21,530,326	98.17%	
Total Retail	17,790,259	18,597,232		19,206,936	20,073,072	1,468,961	1,457,254	20,675,896	21,530,326	0.53%	0.66%	0.53%	144,085	0.53%	0.66%	144,085	0.66%	
FKEC	109,090	140,046	1,028,84289	112,237	144,085	-	-	112,237	144,085	0.22%	0.00%	0.22%	-	0.22%	0.00%	-	0.00%	
KWEST	45,000	-	1,028,84289	46,298	-	-	-	46,298	-	0.01%	0.01%	0.01%	1,352	0.01%	0.01%	1,352	0.01%	
MDCSWM	1,314	1,314	1,028,84289	1,352	1,352	-	-	1,352	1,352	1.19%	1.10%	1.19%	241,554	1.19%	1.10%	241,554	1.10%	
LCEC	244,404	234,782	1,028,84289	251,453	241,554	-	-	251,453	241,554	0.07%	0.06%	0.07%	13,683	0.07%	0.06%	13,683	0.06%	
WAUCHULA	13,378	13,299	1,028,84289	13,764	13,683	-	-	13,764	13,683	2.01%	1.83%	2.01%	400,674	2.01%	1.83%	400,674	1.83%	
Total Wholesale	413,186	389,441		425,104	400,674	-	-	425,104	400,674	100.00%	100.00%	100.00%	21,931,000	100.00%	100.00%	21,931,000	100.00%	
Total Retail & Wholesale	18,203,445	18,986,674		19,632,039	20,473,746			21,101,000	21,931,000									
System Peak Forecasted per Morley													21,101,000	21,931,000	Variance		1,468,961	1,457,254

Notes:

- 1) For purposes of responding to this request we have defined "customer group" to mean rate classes.
- 2) Any variance between the sum of the individual rate classes and the system peak is allocated proportionally to the retail rate classes.
- 3) With respect to that portion of Interrogatory No. 109 which calls for data from 2011, see FPL's objections previously filed on April 16, 2012.

2012 WINTER & SUMMER PEAK ANALYSIS (KW)

RATE CLASS	Jan-12		Aug-12		2012 Line Loss Study Expansion Factor	Jan-12		Aug-12		Jan-12		Aug-12		Jan-12		Aug-12		
	CP @ METER	Winter Peak	CP @ METER	Summer Peak		CP @ GEN	Winter Peak	CP @ GEN	Summer Peak	Variance	Winter Peak	Variance	Summer Peak	Adjusted CP @ GEN	Winter Peak	Adjusted CP @ GEN	Summer Peak	% Contribution to Winter Peak
CILC-1D	265,465		367,962		1.06950543	283,916		393,537	24,207	22,227		306,143		306,143		417,744	1.47%	1.93%
CILC-1G	17,137		23,114		1.08596148	18,610		25,101	1,544	1,457		20,067		20,067		26,645	0.10%	0.12%
CILC-1T	123,961		170,114		1.02794200	127,425		174,867	10,756	9,976		137,401		137,401		185,623	0.66%	0.86%
GS(T)-1	673,726		1,165,536		1.08624230	731,830		1,266,055	77,878	57,293		789,123		789,123		1,343,933	3.78%	6.22%
GSCU-1	4,030		4,194		1.08624230	4,378		4,556	280	343		4,721		4,721		4,836	0.02%	0.02%
GSD(T)-1	2,946,107		4,079,166		1.08611058	3,199,798		4,430,425	272,525	250,503		3,450,301		3,450,301		4,702,950	16.52%	21.75%
GSLD(T)-1	1,289,393		1,731,958		1.08460434	1,398,481		1,878,489	115,550	109,483		1,507,964		1,507,964		1,994,039	7.22%	9.22%
GSLD(T)-2	252,138		333,739		1.07191961	270,272		357,741	22,005	21,159		291,430		291,430		379,747	1.40%	1.76%
GSLD(T)-3	24,735		26,109		1.02794200	25,427		26,838	1,651	1,991		27,417		27,417		28,489	0.13%	0.13%
MET	14,178		15,835		1.04183396	14,771		16,497	1,015	1,156		15,928		15,928		17,512	0.08%	0.08%
OL-1	1,569		-		1.08624230	1,705		-	-	133		-		-		-	0.01%	0.00%
OS-2	725		1,019		1.07282108	778		1,093	67	61		839		839		1,160	0.00%	0.01%
RS(T)-1	11,860,035		10,457,015		1.08624230	12,882,872		11,358,852	698,708	1,008,562		13,891,435		13,891,435		12,057,560	66.50%	55.76%
SL-1	8,280		-		1.08624230	8,994		-	-	704		9,698		9,698		-	0.05%	0.00%
SL-2	3,540		3,592		1.08624230	3,846		3,902	240	301		4,147		4,147		4,142	0.02%	0.02%
SST-DST	0		1,168		1.04183396	0		1,217	0	0		0		0		1,292	0.00%	0.01%
SST-TST	16,845		22,457		1.02794200	17,315		23,084	1,420	1,356		18,671		18,671		24,504	0.09%	0.11%
Total Retail	17,501,865		18,402,977			18,990,417		19,962,255	1,486,704	1,486,704		20,477,121		20,477,121		21,190,177	98.03%	98.00%
FKEC	105,754		135,763		1.02794200	108,709		139,557	108,709	108,709		108,709		108,709		139,557	0.52%	0.65%
KWEST	43,886		43,886		1.02794200	45,112		45,112	45,112	45,112		45,112		45,112		45,112	0.22%	0.21%
MDCSWM	1,281		1,281		1.02794200	1,317		1,317	1,317	1,317		1,317		1,317		1,317	0.01%	0.01%
LCEC	236,757		227,203		1.02794200	243,373		233,551	243,373	243,373		243,373		243,373		233,551	1.17%	1.08%
WAUCHULA	13,005		12,925		1.02794200	13,368		13,286	13,368	13,368		13,368		13,368		13,286	0.06%	0.06%
Total Wholesale	400,683		421,058			411,879		432,823	411,879	432,823		411,879		411,879		432,823	1.97%	2.00%
Total Retail & Wholesale	17,902,548		18,824,035			19,402,296		20,395,078	19,402,296	20,395,078		20,889,000		20,889,000		21,623,000	100.00%	100.00%
System Peak Forecasted per Morley										20,889,000	21,623,000							
Variance										1,486,704	1,227,922							

Notes:

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Q.

Regarding Morley at 39:1-14: Please specify the annual summer and winter peak values for years 2010 through 2013 inclusive by each customer group.

A.

Please see corrected Attachment No. 1. On page 3 of 3 of the original attachment, the titles for the last two columns were switched. The next to last column said "% Contribution to Summer Peak" and it should have said "% Contribution to Winter Peak", and the last column said "% Contribution to Winter Peak" and it should have said "% Contribution to Summer Peak."

2013 WINTER & SUMMER PEAK ANALYSIS (KW)

RATE CLASS	Jan-13		Aug-13		2013 Line Loss Study Expansion Factor	Jan-13		Aug-13		Jan-13		Aug-13		% Contribution to Winter Peak	% Contribution to Summer Peak	
	CP @ METER	Winter Peak	CP @ METER	Summer Peak		CP @ GEN	Winter Peak	Variance	CP @ GEN	Summer Peak	Variance	Adjusted CP @ GEN	Winter Peak			Adjusted CP @ GEN
CILC-1D	265,433		366,131		1.06630684	283,033		390,408		21,647	28,343		304,679		1.44%	1.91%
CILC-1G	17,216		23,057		1.08041500	18,600		24,911		1,423	1,808		20,023		0.09%	0.12%
CILC-1T	121,647		167,166		1.02884289	125,155		171,988		9,572	12,486		134,727		0.64%	0.84%
GS(T)-1	691,089		1,186,638		1.08065580	746,830		1,282,347		57,118	93,095		803,948		3.81%	6.27%
GSCU-1	4,102		4,271		1.08065580	4,433		4,615		339	335		4,772		0.02%	0.02%
GSD(T)-1	3,020,069		4,150,002		1.08054287	3,263,314		4,484,255		249,581	325,546		3,512,895		16.65%	21.93%
GSLD(T)-1	1,319,772		1,761,138		1.07925153	1,424,366		1,900,711		108,937	137,987		1,533,302		7.27%	9.30%
GSLD(T)-2	258,850		335,497		1.06837657	276,549		358,437		21,151	26,022		297,700		1.41%	1.75%
GSLD(T)-3	24,259		25,679		1.02884289	24,958		26,419		1,909	1,918		26,867		0.13%	0.13%
MET	15,360		15,835		1.04258337	16,014		16,509		1,225	1,199		17,238		0.08%	0.08%
OL-1	1,561		-		1.08065580	1,687		-		129	-		1,816		0.01%	0.00%
OS-2	710		1,017		1.06914945	759		1,087		58	79		817		0.00%	0.01%
RS(T)-1	12,021,250		10,533,499		1.08065580	12,990,834		11,383,087		993,549	826,383		13,984,382		66.27%	55.67%
SL-1	8,470		-		1.08065580	9,154		-		700	-		9,854		0.05%	0.00%
SL-2	3,628		3,679		1.08065580	3,920		3,976		300	289		4,220		0.02%	0.02%
SST-DST	0		1,168		1.04258337	0		1,218		0	88		0		0.00%	0.01%
SST-TST	16,845		22,457		1.02884289	17,330		23,104		1,325	1,677		18,656		0.09%	0.11%
Total Retail	17,790,259		18,597,232			19,206,936		20,073,072		1,468,961	1,457,254		20,675,896		97.99%	98.17%
FKEC	109,090		140,046		1.02884289	112,237		144,085					112,237		0.53%	0.66%
KWEST	45,000		-		1.02884289	46,298		-					46,298		0.22%	0.00%
MDCSWM	1,314		1,314		1.02884289	1,352		1,352					1,352		0.01%	0.01%
LCEC	244,404		234,782		1.02884289	251,453		241,554					251,453		1.19%	1.10%
WAUCHULA	13,378		13,299		1.02884289	13,764		13,683					13,764		0.07%	0.06%
Total Wholesale	413,186		389,441			425,104		400,674					425,104		2.01%	1.83%
Total Retail & Wholesale	18,203,446		18,986,674			19,632,039		20,473,746					21,101,000		100.00%	100.00%
System Peak Forecasted per Morley										21,101,000		21,931,000				
Variance										1,468,961		1,457,254				

Notes:

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- 2) Any variance between the sum of the individual rate classes and the system peak is allocated proportionally to the retail rate classes.
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2012 WINTER & SUMMER PEAK ANALYSIS (KW)

RATE CLASS	Jan-12		Aug-12		2012 Line Loss Study Expansion Factor	Jan-12		Aug-12		Jan-12		Aug-12		% Contribution to Winter Peak	% Contribution to Summer Peak
	CP @ METER	Winter Peak	CP @ METER	Summer Peak		CP @ GEN	Winter Peak	Variance	Winter Peak	CP @ GEN	Summer Peak	Variance	Summer Peak		
CILC-1D	265,465		367,962		1.06950543	283,916	22,227	393,537	24,207	306,143	417,744	1.47%	1.93%		
CILC-1G	17,137		23,114		1.08596148	18,610	1,457	25,101	1,544	20,067	26,645	0.10%	0.12%		
CILC-1T	123,961		170,114		1.02794200	127,425	9,976	174,867	10,756	137,401	185,623	0.66%	0.86%		
GS(T)-1	673,726		1,165,536		1.08624230	731,830	57,293	1,266,055	77,878	789,123	1,343,933	3.78%	6.22%		
GSCU-1	4,030		4,194		1.08624230	4,378	343	4,556	280	4,721	4,836	0.02%	0.02%		
GSD(T)-1	2,946,107		4,079,166		1.08611058	3,199,798	250,503	4,430,425	272,525	3,450,301	4,702,950	16.52%	21.75%		
GSLD(T)-1	1,289,393		1,731,958		1.08460434	1,398,481	109,483	1,878,489	115,550	1,507,964	1,994,039	7.22%	9.22%		
GSLD(T)-2	252,138		333,739		1.07191961	270,272	21,159	357,741	22,005	291,430	379,747	1.40%	1.76%		
GSLD(T)-3	24,735		26,109		1.02794200	25,427	1,991	26,838	1,651	27,417	28,489	0.13%	0.13%		
MET	14,178		15,835		1.04183396	14,771	1,156	16,497	1,015	15,928	17,512	0.08%	0.08%		
OL-1	1,569		-		1.08624230	1,705	133	-	-	1,838	-	0.01%	0.00%		
OS-2	725		1,019		1.07282108	778	61	1,093	67	839	1,160	0.00%	0.01%		
RS(T)-1	11,860,035		10,457,015		1.08624230	12,882,872	1,008,562	11,358,852	698,708	13,891,435	12,057,560	66.50%	55.76%		
SL-1	8,280		-		1.08624230	8,994	704	-	-	9,698	-	0.05%	0.00%		
SL-2	3,540		3,592		1.08624230	3,846	301	3,902	240	4,147	4,142	0.02%	0.02%		
SST-DST	0		1,168		1.04183396	0	0	1,217	75	0	1,292	0.00%	0.01%		
SST-TST	16,845		22,457		1.02794200	17,315	1,356	23,084	1,420	18,671	24,504	0.09%	0.11%		
Total Retail	17,501,865		18,402,977			18,990,417	1,486,704	19,962,255	1,227,922	20,477,121	21,190,177	98.03%	98.00%		
FKEC	105,754		135,763		1.02794200	108,709		139,557		108,709	139,557	0.52%	0.65%		
KWEST	43,886		43,886		1.02794200	45,112		45,112		45,112	45,112	0.22%	0.21%		
MDC-SWM	1,281		1,281		1.02794200	1,317		1,317		1,317	1,317	0.01%	0.01%		
LOEC	236,757		227,203		1.02794200	243,373		233,551		243,373	233,551	1.17%	1.08%		
WAUCHULA	13,005		12,925		1.02794200	13,368		13,286		13,368	13,286	0.06%	0.06%		
Total Wholesale	400,683		421,058			411,879		432,823		411,879	432,823	1.97%	2.00%		
Total Retail & Wholesale	17,902,548		18,824,035			19,402,296		20,395,078		20,889,000	21,623,000	100.00%	100.00%		
System Peak Forecasted per Morley													20,889,000	21,623,000	
Variance													1,486,704	1,227,922	

Notes:

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- 2) Any variance between the sum of the individual rate classes and the system peak is allocated proportionally to the retail rate classes.
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2010 WINTER & SUMMER PEAK ANALYSIS (KW)

Page 3 of 3

DATE OF SYSTEM PEAK DAY OF SYSTEM PEAK HOUR ENDING	Jan-10		Aug-10		2010 Line Loss Study Expansion Factor	Jan-10		Aug-10		Jan-10		Aug-10		% Contribu- tion to Winter Peak	% Contribu- tion to Summer Peak
	CP @ METER 01/11/10 Monday 8:00	CP @ METER 08/19/10 Thursday 16:00	CP @ METER 08/19/10 Thursday 16:00	CP @ METER 08/19/10 Thursday 16:00		CP @ GEN Winter Peak	CP @ GEN Summer Peak	Variance Winter Peak	Variance Summer Peak	Adjusted CP @ GEN Winter Peak	Adjusted CP @ GEN Summer Peak	Variance Winter Peak	Variance Summer Peak		
RS(T)-1	17,581,968	11,585,581	11,585,581	11,585,581	1.088810438	19,131,016	12,606,321	(922,168)	85,378	18,208,848	12,691,700	74.79%	57.03%		
GSD(T)-1	3,084,088	4,377,317	4,377,317	4,377,317	1.08798057	3,355,428	4,762,436	(161,741)	32,254	3,193,687	4,794,690	13.12%	21.54%		
GSLD(T)-1	1,216,935	1,875,988	1,875,988	1,875,988	1.08631646	1,321,977	2,037,917	(63,723)	13,802	1,258,254	2,051,719	5.17%	9.22%		
GS(T)-1	709,029	1,149,627	1,149,627	1,149,627	1.088810438	771,498	1,250,914	(37,188)	8,472	734,309	1,259,386	3.02%	5.66%		
CILC-ID	72,622	385,572	385,572	385,572	1.07005334	77,709	412,583	(3,746)	2,794	73,964	415,377	0.30%	1.87%		
GSLD(T)-2	212,604	319,369	319,369	319,369	1.07312987	228,152	342,724	(10,998)	2,321	217,154	345,046	0.89%	1.55%		
CILC-1T	52,867	175,401	175,401	175,401	1.02560889	54,221	179,893	(2,614)	1,218	51,607	181,111	0.21%	0.81%		
GSLD(T)-3	32,950	26,299	26,299	26,299	1.02560889	33,794	26,972	(1,629)	183	32,165	27,155	0.13%	0.12%		
CILC-1G	3,272	23,666	23,666	23,666	1.088810438	3,560	25,751	(172)	174	3,389	25,925	0.01%	0.12%		
SST-1(T)	34,516	12,607	12,607	12,607	1.02560889	35,400	12,930	(1,706)	88	33,694	13,017	0.14%	0.06%		
METRO	12,696	12,808	12,808	12,808	1.03932081	13,195	13,312	(636)	90	12,559	13,402	0.05%	0.06%		
GSCU	5,914	5,616	5,616	5,616	1.088810438	6,435	6,111	(310)	41	6,125	6,152	0.03%	0.03%		
SL-2	3,427	3,544	3,544	3,544	1.088810438	3,729	3,856	(180)	26	3,549	3,882	0.01%	0.02%		
SL-1	11,823	-	-	-	1.088810438	12,865	-	(620)	-	12,245	-	0.05%	0.00%		
OS-2	687	1,176	1,176	1,176	1.03932081	714	1,222	(34)	8	680	1,231	0.00%	0.01%		
SST-1(D)	-	1,450	1,450	1,450	1.03932081	-	1,507	-	10	-	1,517	0.00%	0.01%		
OL-1	2,414	-	-	-	1.088810438	2,627	-	(127)	-	2,500	-	0.01%	0.00%		
Total Retail	23,037,812	19,956,021	19,956,021	19,956,021		25,052,319	21,684,449	(1,207,591)	146,862	23,844,728	21,831,311	97.94%	98.09%		
LEE	320,762	232,250	232,250	232,250	1.02560889	328,976	238,198			328,976	238,198	1.35%	1.07%		
CNTR	167,383	181,209	181,209	181,209	1.02560889	171,669	185,850			171,669	185,850	0.71%	0.84%		
MDWS	611	626	626	626	1.02560889	627	642			627	642	0.00%	0.00%		
SEC	-	-	-	-	1.02560889	-	-			-	-	0.00%	0.00%		
Total Wholesale	488,756	414,085	414,085	414,085		501,272	424,689			501,272	424,689	2.06%	1.91%		
Total Retail & Wholesale	23,526,568	20,370,106	20,370,106	20,370,106		25,553,591	22,109,138			24,346,000	22,256,000	100.00%	100.00%		
					System Peak	24,346,000	22,256,000								
					Variance	(1,207,591)	146,862								

Notes:

- 1) For purposes of responding to this request we have defined "customer group" to mean rate classes.
- 2) Any variance between the sum of the individual rate classes and the system peak is allocated proportionally to the retail rate classes.
- 3) With respect to that portion of Interrogatory No. 109 which calls for data from 2011, see FPL's objections previously filed on April 16, 2012.

Q.

Regarding Morley at 5:9-10: Regarding your statement that by 2013, a cumulative increase of almost 105,000 customers since 2010 is projected, please state the increase in customers you project for each rate class.

A.

See Attachment No. 1 for forecast of number of customers by rate class for 2012 and 2013. See FPL's response to SFHHA's First Set of Interrogatories No. 102 for number of customers by rate in 2010 and 2011.

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Customer Forecast COS Code	2012												Annual Average		
	January	February	March	April	May	June	July	August	September	October	November	December	2012	2012	
CILC-1D	331	331	331	331	331	331	331	331	331	331	331	331	331	331	331
CILC-1G	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104
CILC-1T	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
GS(T)-1	403,364	403,983	404,586	405,186	405,785	406,410	407,036	407,664	408,302	408,947	409,581	410,196	406,753	406,753	406,753
GSCU-1	4,315	4,321	4,328	4,334	4,340	4,347	4,353	4,360	4,366	4,373	4,379	4,386	4,386	4,386	4,350
GSD(T)-1	102,499	102,648	102,794	102,937	103,082	103,226	103,381	103,533	103,689	103,829	103,983	104,125	103,311	103,311	103,311
GSLD(T)-1	3,195	3,198	3,203	3,206	3,211	3,215	3,220	3,224	3,229	3,234	3,239	3,243	3,218	3,218	3,218
GSLD(T)-2	148	148	148	148	149	149	150	150	150	150	150	151	149	149	149
GSLD(T)-3	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
ISST-1(D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISST-1(T)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MET	24	26	26	26	26	26	26	26	26	26	26	26	26	26	26
OL-1	6,035	6,032	6,029	6,026	6,023	6,020	6,017	6,014	6,011	6,008	6,005	6,002	6,019	6,019	6,019
OS-1	188	188	188	188	188	188	188	188	188	187	187	187	188	188	188
RS(T)-1	4,030,339	4,035,252	4,040,855	4,043,593	4,044,032	4,044,421	4,046,189	4,050,038	4,049,960	4,050,505	4,052,366	4,054,878	4,045,202	4,045,202	4,045,202
SL-1	8,409	8,422	8,435	8,451	8,465	8,478	8,492	8,506	8,520	8,534	8,548	8,562	8,485	8,485	8,485
SL-2	857	859	861	862	864	866	867	869	871	873	874	876	867	867	867
SST-1D	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
SST-1T	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
	4,559,850	4,565,554	4,571,931	4,575,434	4,576,642	4,577,823	4,580,396	4,585,049	4,585,789	4,587,143	4,589,815	4,593,109	4,579,045	4,579,045	4,579,045

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Customer Forecast COS Code	2013												Annual Average	
	January	February	March	April	May	June	July	August	September	October	November	December		2013
CILC-1D	331	331	331	331	331	331	331	331	331	331	331	331	331	331
CILC-1G	104	104	104	104	104	104	104	104	104	104	104	104	104	104
CILC-1T	18	18	18	18	18	18	18	18	18	18	18	18	18	18
GS(T)-1	410,796	411,421	412,078	412,732	413,401	414,072	414,751	415,418	416,076	416,735	417,390	418,041	414,409	414,409
GSGU-1	4,392	4,399	4,405	4,412	4,419	4,425	4,432	4,439	4,446	4,453	4,459	4,465	4,429	4,429
GSD(T)-1	104,279	104,432	104,587	104,733	104,889	105,044	105,207	105,366	105,526	105,672	105,833	105,984	105,129	105,129
GSLD(T)-1	3,248	3,252	3,257	3,261	3,265	3,270	3,275	3,280	3,284	3,288	3,294	3,296	3,273	3,273
GSLD(T)-2	151	151	151	151	151	151	151	151	151	151	152	151	151	151
GSLD(T)-3	7	7	7	7	7	7	7	7	7	7	7	7	7	7
ISST-1(D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISST-1(T)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MET	26	26	26	26	26	26	26	26	26	26	26	26	26	26
OL-1	5,999	5,996	5,993	5,990	5,987	5,984	5,981	5,978	5,975	5,972	5,969	5,966	5,983	5,983
OS-1	186	186	186	186	186	186	186	186	186	185	185	185	186	186
RS(T)-1	4,060,218	4,065,643	4,071,586	4,075,182	4,077,429	4,079,653	4,082,998	4,088,063	4,089,927	4,092,309	4,095,756	4,099,731	4,081,541	4,081,541
SL-1	8,576	8,591	8,605	8,618	8,632	8,647	8,662	8,676	8,691	8,704	8,718	8,733	8,654	8,654
SL-2	878	879	881	883	885	886	888	890	891	893	895	896	887	887
SSST-1D	4	4	4	4	4	4	4	4	4	4	4	4	4	4
SSST-1T	13	13	13	13	13	13	13	13	13	13	13	13	13	13
	4,599,226	4,605,453	4,612,232	4,616,651	4,619,747	4,622,821	4,627,034	4,632,950	4,635,656	4,638,865	4,643,154	4,647,951	4,625,145	4,625,145

Q.

Regarding Morley at 8:3-15: For each econometric model referred to or relied upon, in your testimony, please list each adjustment you made to the model's output and the reason(s) for each such adjustment.

A.

A list of any adjustment(s) made to the econometric models referred to or relied upon in FPL witness Morley's direct testimony is provided in MFR F 7.

The adjustments to the econometric model used to forecast net energy for load are discussed on pages 22-26 of FPL witness Morley's direct testimony. This discussion includes the reason(s) for each adjustment. Adjustments to the econometric model used to forecast the summer peak are made for the incremental load and changes to wholesale contracts not otherwise addressed in the forecast. These adjustments are discussed on page 36 of FPL witness Morley's direct testimony. Adjustments to the econometric model used to forecast the winter peak are made for the impact of incremental energy efficiency standards and for the incremental load and changes to wholesale contracts not otherwise addressed in the forecast. These adjustments are discussed on pages 37-38 of FPL witness Morley's direct testimony.

An intercept adjustment is made to the econometric model used to forecast total customers in order to correct a negative pattern in the model's residuals. Intercept adjustments are also made to correct a negative pattern on the model residuals for the commercial sales model and the large industrial sales model. The econometric model used to forecast residential sales is adjusted for the increase in sales resulting from the deployment of smart meters. The econometric model used to forecast commercial sales is adjusted for the increase in sales resulting from the Economic Development Riders. An adjustment is made to the econometric model used to forecast total residential customers in order to maintain consistency with the forecast of total customers. As discussed on pages 33-34 of FPL witness Morley's direct testimony, this adjustment is made to the residential customer forecast because the model used to forecast total customers has a superior statistical fit relative to the individual class models.

Finally, an adjustment is made to the forecasts of residential and commercial sales in order to maintain consistency with the forecast of total billed sales derived from the forecast of net energy for load. As discussed in page 33-34 of FPL witness Morley's direct testimony this adjustment is needed to ensure internal consistency within the forecast and because the model used to forecast net energy for load has a superior statistical fit relative to the individual class models. In addition, this adjustment is needed because the individual class models do not reflect the impact of energy efficiency standards, incremental DSM or plug-in electric hybrids which are incorporated into the net energy for load forecast.

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Q.

Regarding Morley at 16:2-8: Please state the number of new service accounts FPL projects in 2012 and 2013 broken down by rate class.

A.

Forecasts of new service accounts are not produced or broken down at the rate class level.

Q.

Regarding Morley at 33:11-19: Please state whether it would be possible to proportionately adjust the sales forecasts for residential, commercial, industrial, wholesale, street and highway lighting, railroads and other revenue classes to account for the difference between the sum of the revenue classes and the overall billed sales derived from the total net energy for load forecast, and if so, set forth calculations implementing such adjustments and comparing those adjustments to the adjustments under FPL's sponsored methodology.

A.

See FPL's objections previously filed on April 16, 2012.

It is arithmetically possible to proportionately adjust the sales forecast for residential, commercial, industrial, wholesale, street and highway lighting, railroads and other revenue classes. However, FPL believes the method described in FPL witness Morley's testimony is the appropriate methodology and as a result the requested calculations have not been made in the development of the FPL load forecast. The data for performing the requested adjustment has been provided in FPL's response to SFHHA's First Request for Production of Documents No. 5.

Q.

Regarding Morley at 40-42: Please describe how you determined that the forecasts and documents reviewed by FPL “in order to ensure the reasonableness of IHS Global Insight’s forecast” when making FPL’s CPI forecast was the appropriate universe of data and sources to review.

A.

The forecasts and documents reviewed by FPL were appropriate for determining the reasonableness of IHS Global Insight’s forecast of CPI because the material reviewed included widely recognized consensus forecasts as well as the forecasts from other leading industry sources. For example, the Federal Reserve Quarterly Survey of Professional Forecasters was reviewed. The Federal Reserve Quarterly Survey of Professional Forecasters is the oldest quarterly survey of macroeconomic forecasts in the country and incorporates forecasts from almost 40 of the leading forecasters in the industry. In addition, surveys from the National Association of Business Economists (NABE) were also reviewed. The NABE survey represents the consensus forecast from 45 professional forecasts. Other forecasts reviewed include those from Morgan Stanley, Wells Fargo and TD Bank. FPL also reviewed historical trends in CPI as well as recent actuals.

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Q.

Regarding Ousdahl at 29:11-30:22: Please identify and describe the specific information used in each document relied upon to establish the allocation percentages (e.g., time studies, generation unit "headcounts," etc.) for each of the costs or fees that is identified in the cited testimony.

A.

See FPL's response to SFHHA's First Request for Production of Documents No. 91.

Q.

Regarding Ousdahl at MFR B-1: For the 2013 Projected Test Year, please identify and provide a detailed description of the projects that make up the CWIP listed in column (5), the Plant Held For Future Use listed in column (6), and the "Commission Adjustments" and "Company Adjustments" identified in rows (4) and (5), respectively.

A.

Detailed explanation of projects were provided based on the required detail and criteria established on Schedule B-13 for CWIP, and on Schedule B-15 for Future Use. Please see Attachment Nos. 1 and 2 for detailed explanation of those projects.

Commission and Company adjustments reflected on MFR B-1 are not maintained or tracked at a project level. For the explanations of what is included in each of these adjustments, please refer to MFR B-2 for the 2013 Test Year.

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Project No.	Project listed from MFR F-8 and MFR B-13 Description - Major Projects	Test Year 2013	
		13 Month Average CWIP (\$000)	Explanation of Project
<u>Intangible Plant</u>			
UIMS00000198	FENA Phase 2 Project	18,238	[A]
UCUS00000100	AMI Software	4,605	[B]
	All Other Intangible Plant	15,814	[C]
	Total Intangible Plant	38,658	
<u>Steam Production</u>			
UENC00000050	Martin ESP U1 E&C Support	12,638	[D]
UENC00000051	Martin ESP U2 E&C Support	2,180	[E]
UENC00000048	Manatee ESP U1 Support	30,948	[F]
	All Other Steam Production	23,602	[G]
	Total Steam Production	69,368	
<u>Nuclear Production</u>			
UNUC00000052	Turkey Point Unit 4 Extended Power Uprate Project	137,364	[H]
Various	St Lucie Reactor Coolant Pump (RCP) Motor Refurbishments	15,352	[I]
Various	St Lucie Emergency Diesel Generator (EDG) and Radiator Replacements	9,650	[J]
	All Other Nuclear Production	292,584	[K]
	Total Nuclear Production	454,950	
<u>Other Production</u>			
UENC00000004	Cape Canaveral Modernization	423,583	[L]
UENC00000065	Port Everglades Modernization	84,121	[M]
UENC00000003	Riviera Modernization	943,701	[N]
	All Other Other Production	147,131	[O]
	Total Other Production	1,598,536	
<u>Transmission Plant</u>			
UENC00000004	Cape Canaveral Modernization	1,840	[P]
UENC00000003	Riviera Modernization	64,650	[Q]
	All Other Transmission	75,693	[R]
	Total Transmission	142,183	
<u>Distribution Plant</u>			
	All Other Distribution Plant	86,343	[S]
	Total Distribution Plant	86,343	
<u>General Plant</u>			
UCUS00000100	AMI Hardware	355	[T]
UENC00000025	Corporate Data Center	7,458	[U]
UTRN00000015	SCC EMS Project	10,927	[V]
	All Other General Plant	18,852	[W]
	Total General Plant	37,592	
	Total CWIP-13 Month Average-Schedule B1 column (5)	2,427,629	

- [A] The Future Enterprise Network Architecture (FENA) project in 2013 continues the multi-year replacement effort of the legacy Nortel network with a new Cisco data network. This network lifecycle upgrade program involves upgrading network equipment at 118 Florida utility sites. To date, 43 sites have been completed including 5 priority 1 sites, 2 priority 2 sites, and 36 priority 3 sites leaving 75 sites remaining to be completed between 2012 and 2013. The benefits of the FENA project include increased network stability and availability, site to site bandwidth scalability, multicast for improved video conference quality, and wiring upgrades at select sites.
- [B] Ongoing software purchases and system integration efforts needed to provide key functionality to support AMI business requirements.
- [C] Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.
- [D] Installation of an Electrostatic Precipitator on Martin Unit #1 to comply with the Environmental Protection Agency's Maximum Achievable Controls Technology ruling to reduce emissions of hazardous air pollutants.
- [E] Installation of an Electrostatic Precipitator on Martin Unit #2 to comply with the Environmental Protection Agency's Maximum Achievable Controls Technology ruling to reduce emissions of hazardous air pollutants.

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Project No.	Description - Major Projects	Test Year 2013	
		13 Month Average CWIP (\$000)	Explanation of Project
[F]	Installation of an Electrostatic Precipitator on Manatee Unit #1 to comply with the Environmental Protection Agency's Maximum Achievable Controls Technology ruling to reduce emissions of hazardous air pollutants.		
[G]	Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.		
[H]	<p>The power uprates at Turkey Point will be completed in 2013. FPL estimates that approximately 490 megawatts electric power (MWe) will be provided by the St. Lucie and Turkey Point Extended Power Uprate (EPU) project for FPL's customers, and that customers will realize significant fuel cost savings as a result. Customers began benefiting from an additional 31 MWe from St. Lucie Unit 2 in 2011. Most of the additional output from the EPU project – about 336 MWe – is expected to come on line by the end of 2012. The remaining approximately 123 MWe will be realized in 2013 after the final Turkey Point outage.</p> <p>The EPU project will increase FPL's nuclear generating capacity from its four existing nuclear units by fitting the units with higher capacity and more efficient turbines and other necessary equipment to accommodate increased steam flow that will result from increased reactor power. This involves the modification or outright replacement of a large number of components and support structures within FPL's operating nuclear power plants. The need for this project was previously determined by the Florida Public Service Commission. This project is subject to the Nuclear Cost Recovery process, and the CWIP amount included in MFR B-1 is excluded from FPL's base rate request.</p>		
[I]	Multi-year project to replace RCP Motors, Seals, and Rotating Elements. The Motors and rotating elements have been in operation since the units were placed in service and are showing signs of age related wear. The pipe leading to the seals has experienced stress related cracking. The purpose of this project is improved equipment reliability.		
[J]	Multi-year project to replace the Emergency Diesel Generators (EDG) Voltage Regulator and Generators. The EDG Voltage Regulator/Excitation systems for both Units 1&2 are nearing the end of their useful lives. The systems were installed during the original EDG installation. The Voltage Regulator/Excitation system is a vital part of the EDG, whose design-basis-function is to supply electricity in the event of a Loss-of-Offsite-Power or a Safety-Injection-Actuation-Signal. With the plant license extension, the Voltage Regulation/Excitation systems will go beyond their present design life. The typical winding insulation is rated for 20 to 40 years; not 60 years, which is the current plant life expectancy.		
[K]	Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.		
[L]	<p>FPL is modernizing the existing 43-year-old Cape Canaveral Plant [i.e., two nominal 400-megawatt (MW) conventional dual-fuel fired generating units and support facilities] into a modern, highly efficient, lower-emission next-generation clean energy center using the latest combined cycle technology. The modernized Plant will be located within the existing Plant Site boundaries. The modernization will result in increased power generation without using additional land and water sources.</p> <p>The modernized Plant will be more energy efficient than the existing Plant and will provide cleaner energy to FPL's customers. The modernized Plant will use at least 33 percent less fuel than the existing Plant, for an equivalent amount of electricity production. Moreover, it will be capable of producing nearly 54 percent more power (i.e., 1,250 MW vs. current 800 MW). The existing Cape Canaveral Plant is anticipated to be renamed the Cape Canaveral Energy Center (CCEC), with an in-service date for the modernized Plant of June 2013. The Project includes CCEC, an offsite construction laydown and parking area, and a minor upgrade to existing transmission lines/switchyard/substation to connect CCEC to the FPL transmission system.</p> <p>The existing Cape Canaveral Plant Site is located between Cocoa and Titusville, in unincorporated Brevard County, Florida. The commercial in-service dates for Units 1 and 2 were April 1965 and May 1969, respectively. The CCEC Site is bounded on the east by the Indian River Lagoon (Intracoastal Waterway), on the west by U.S. Highway 1, on the south by Cottrell Avenue, and on the north by a private medical/office facility.</p> <p>The CCEC Site includes the land that extends east into the Indian River Lagoon (Intracoastal Waterway), which is also referred to as "the peninsula". This man-made peninsula is a functioning and integral component of the Site and the Cape Canaveral Plant operations; specifically, the peninsula was constructed by FPL to serve as a barrier for thermal discharge between the Plant intake and discharge structures. In addition, the peninsula has a functioning barge slip that services the Plant and that includes leased sovereign submerged lands.</p>		
[M]	FPL is planning to modernize the existing Port Everglades Plant Units 1 through 4 (i.e., conventional 1960s era residual oil and gas-fired generating units and support facilities) into a modern, highly efficient, lower-emission next generation clean energy center using the latest combined cycle technology. The modernized unit will be located wholly within the existing Port Everglades Plant Property. The modernization will result in a small increase in power generation without using additional land and using less water. The Project will be more energy efficient than the existing Units 1 through 4 and will provide cleaner energy to FPL's customers. The Project will use approximately 35 percent less fuel than the existing Units 1 through 4, for an equivalent amount of electricity production. The Project name is the Port Everglades Next Generation Clean Energy Center, with an in-service date for the Project of June 2016.		

Project No.	Project listed from MFR F-8 and MFR B-13 Description - Major Projects	Test Year 2013		Explanation of Project
		13 Month Average CWIP (\$000)		
	<p>There will be significant benefits associated with the Project. The Project allows the redevelopment of the existing Port Everglades Plant Property and existing infrastructure. The Port Everglades Plant provides the infrastructure for a new combined cycle unit that includes an existing developed site dedicated to generation of electricity, existing cooling water systems, existing gas delivery infrastructure, and access to the FPL transmission system.</p> <p>Regulated air emissions with the Project will be approximately 90 percent lower than the existing emissions for Units 1 through 4, resulting in significant air quality benefits. In addition, there will be a cumulative reduction of approximately 22 million tons of CO2 emissions in FPL's system from 2016 through 2047 with the Project. The existing FPL Port Everglades Plant Property is located within the City of Hollywood on approximately 92.5 acres within the jurisdictional area of Port Everglades (mid-port section).</p>			
[N]	<p>FPL is modernizing the existing Riviera Plant [i.e., two nominal 300-megawatt (MW) conventional dual-fuel fired generating units and support facilities] into a modern, highly efficient, lower-emission next-generation clean energy center using the latest combined cycle technology. The modernized Plant will be located wholly within the existing Plant Site boundaries. The modernization will result in increased power generation without using additional land and water sources. The modernized Plant will be more energy efficient than the existing Plant and will provide cleaner energy to FPL's customers. The modernized Plant will use at least 33 percent less fuel than the existing Plant, for an equivalent amount of electricity production. Moreover, it will be capable of producing over 100 percent more power (i.e., 1,250 MW vs. current 600 MW). The existing Riviera Plant is expected to be renamed the Riviera Beach Energy Center (RBEC), with an in-service date for the modernized Plant of June 2014. Once RBEC is constructed, a manatee viewing center open to the public will be built in the southern portion of the Site.</p> <p>There will be significant benefits associated with the RBEC Project. The Project allows the beneficial reuse of the existing Plant Site and some Plant infrastructure, with a substantial increase in electrical generating capacity and less environmental impact. RBEC regulated air emissions will be more than 90 percent lower than the existing Riviera Plant's emissions are, resulting in significant annual emissions reductions and air quality benefits. In addition, there will be significant reductions in FPL's system-wide carbon dioxide (CO2) emissions from 2014 through 2040 with the RBEC. CO2 emissions will be lower with the conversion of the Riviera Plant – a cumulative reduction of about 8 million tons of CO2 emissions from 2014 through 2040 as a direct result of the RBEC.</p> <p>The existing FPL Riviera Plant Site is located primarily within the City of Riviera Beach with a small portion in the City of West Palm Beach on approximately 46 acres southwest of the Lake Worth Inlet and Peanut Island, and across the Intracoastal Waterway from Palm Beach, Florida. The Site includes approximately 39 acres bounded on the west by U.S. Highway 1, on the north by Port of Palm Beach, on the south by 59th Street, and on the east by Lake Worth Lagoon (Intracoastal Waterway) and approximately 7 acres located to the west of U.S. Highway 1 where transmission lines are located.</p> <p>FPL has operated a power plant at the Site since the mid-1940s. Units 1 and 2 went into service in 1946 and 1953, respectively. Both units have been permanently retired and removed from the Site. The commercial in-service dates for Units 3 and 4 were 1962 and 1963, respectively, and they have remained in service since those dates.</p>			
[O]	Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.			
[P]	Cape Canaveral Plant Modernization Transmission - project scope related to transmission integration and interconnection for the Cape Canaveral Energy Center.			
[Q]	Riviera Plant Modernization Transmission - project scope related to transmission integration and interconnection for the Riviera Beach Energy Center.			
[R]	Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.			
[S]	Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.			
[T]	Required computer database and associated servers for AML business case applications			
[U]	FPL facilities related Maintenance/Construction Projects			
[V]	The System Control Center (SCC) Upgrade Project is a system upgrade to the current Energy Management System (EMS) 2.1.1, which includes the applications systems, databases, and user interfaces for the entire EMS system currently licensed from Alstom; formally known as Areva. The project design, development, integration, and testing of subsystems and components of the EMS is being done by Alstom with extended partnership from FPL's resources as determined.			

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Project listed from MFR F-8 and MFR B-13

Test Year 2013

Project
No.

Description - Major Projects

13 Month
Average CWIP
(\$000)

Explanation of Project

There are three critical reasons for the SCC Upgrade Project. First, the current EMS Servers are obsolete; as the Compaq GS 160 Servers were purchased in 1999, used during the development phase, and are being used to run the EMS today. HP support for these servers will end in 2012. Second, end of support life for the TRU64 UNIX Operating System will end by HP in 2012 because After the acquisition of Compaq by HP, True64 was dropped. Third, there are new functionalities available in the upgraded EMS 2.5 System, which include: several application enhancements and increased security functionality that will enhance and facilitate NERC-CIP compliance. Risks of not upgrading at this time will prevent FPL from receiving any vendor support when issues occur, and should equipment failure occur or be destroyed by a natural disaster, replacement equipment will not be available from the vendor. Any decision to prevent upgrading at this time would also disallow FPL from being equipped with the latest EMS tools available in the industry.

FPL evaluations of the 2.5 Base System started in September of 2007, and the Statement of Work was officially signed in December of 2008. To date, system evaluations and determinations for the EMS 2.1.1 to EMS 2.5 upgrade have been completed, including most application design and development. The project is currently undergoing Site Acceptance Testing (SAT) which, as expected, is generating Software Problem Reports. Both FPL and Alstom has dedicated much of its resources to focus on resolving these SPR's as testing continues. This project must be completed no later than June 1, 2012.

[W] Represents aggregation of hundreds of individual smaller projects which did not meet the criteria set forth on Schedule B-13 for further itemization.

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<u>Description of Item</u>	<u>Schedule B-15 Test Year 2013 13 Month Average</u>	<u>Detail Explanation</u>
<u>NUCLEAR FUTURE USE</u>		
DESOTO PLANT SITE	9,316	The 13,515 acre Desoto plant site was purchased to construct a power generation facility in future periods.
AGGREGATE PROPERTY UNDER 5%	-	
TOTAL NUCLEAR FUTURE USE	<u>9,316</u>	
<u>OTHER PRODUCTION FUTURE USE</u>		
FORT DRUM	17,755	The 2,842 acre Fort Drum Plant site was purchased to construct a power generation facility in future periods.
HENDRY CTY LAND	51,215	Planned purchase of additional lands associated with the future power plant on the McDaniel site to provide necessary water rights.
MCDANIEL SITE	39,982	The 3,200 acre McDaniel plant site was purchased to construct a power generation facility in future periods.
AGGREGATE PROPERTY UNDER 5%	-	
TOTAL OTHER PRODUCTION FUTURE USE	<u>108,951</u>	
<u>TRANSMISSION FUTURE USE</u>		
GACO	7,602	Property needed for a new transmission switching station in central Volusia County. Gaco Substation is part of the Norris-Volusia Transmission Expansion Project, needed to comply with NERC Transmission Planning Standards TPL-002 (overload conditions).
GREEN	9,778	Property needed for a new transmission switching and transformation station in western Palm Beach County. Green Substation is part of the Green-Sugar 500kV Project, proposed to address NERC Transmission Planning Standards TPL-002. This project is part of longer range plans.
BOB WHITE SUBSTATION	4,134	Property needed for a new transmission switching station in north-central Sarasota County. Bob White Substation is part of the Bobwhite-Manatee Project, needed to comply with NERC Transmission Planning Standards TPL-002 (overload conditions).
ST JOHNS-PELLICER-PRINGLE	6,809	The St. Johns-Pellicer-Pringle transmission right-of-way was purchased for a future 230kV transmission line in Flagler and St. Johns counties. The line segment between Pellicer-Pringle has been constructed and is currently in-service.
T-LEVEE-CONSERVATION 500KV (BROWARD CO)	5,672	Property needed for a new transmission line in western Broward and Miami-Dade Counties. Conservation-Levee transmission line is part of the Levee-Midway 500kV Project, proposed to address NERC Transmission Planning Standards TPL-002. This project is part of longer range plans.
AGGREGATE PROPERTY UNDER 5%	13,926	Represents total aggregated transmission properties which are individually less than 5% of the total future use property per criteria established on Schedule B-15 of the Company's Minimum Filing Requirements.
TOTAL TRANSMISSION FUTURE USE	<u>47,920</u>	
<u>DISTRIBUTION FUTURE USE</u>		
AGGREGATE PROPERTY UNDER 5%	40,976	Represents total aggregated distribution properties which are individually less than 5% of the total future use property per criteria established on Schedule B-15 of the Company's Minimum Filing Requirements.
TOTAL DISTRIBUTION FUTURE USE	<u>40,976</u>	
<u>GENERAL PLANT FUTURE USE</u>		
INDIAN RIVER SERVICE CENTER	5,951	The 40.84 acre Indian River Service Center property was purchase to construct a Distribution service center. This service center will be utilized to house construction, maintenance and restoration personnel and crews for the area. It may also be utilized as a storm restoration and staging site in future events.

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PGA BLVD PROPERTY	24,285	This property was purchased for future growth and business continuity purposes.
TOTAL GENERAL PLANT FUTURE USE	<u>30,237</u>	
TOTAL PROPERTY HELD FOR FUTURE USE	<u>237,400</u>	Schedule B-1; Line 1 Column (6)

Q.

Regarding Ousdahl at MFR C-6: Please provide your understanding and identify all factors regarding why FPL's operating revenues were over budget for Years 2007, 2008 and 2009, but below budget for 2010 and 2011?

A.

Please see Attachment No. 1.

<u>Per MFR C-6</u>	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>	<u>Variance Explanation</u>
2007	11,952,720	11,620,011	(332,709)	Total actual operating revenues were lower in 2007 than Plan, due primarily to lower than expected usage represented particularly in base and fuel clause revenues.
2008	12,244,114	11,646,791	(597,323)	Total actual operating revenues were lower in 2008 than Plan, due primarily to lower than expected usage base and lower than expected retail customer growth represented particularly in base and fuel clause revenues.
2009	11,843,194	11,487,761	(355,433)	Total actual operating revenues were lower in 2009 than Plan, due to a lower than expected usage which was only partially offset by favorable weather impact. The lower than expected usage in particular resulted in lower base and fuel clause revenues. In addition, other revenues were lower than expected as the result of lower performance contract revenue versus Plan, which has an equivalent offset in expenses.
2010	10,258,511	10,482,019	223,508	Total actual operating revenues, in particular base and fuel clause revenues, were higher in 2010 than Plan due to favorable weather impact. Fuel clause revenues were offset by the \$405m one-time customer refund processed in early 2010, to all customer classes, as ordered by the FPSC.
2011	10,501,373	10,609,210	107,837	Total actual operating revenues, in particular base and clause revenues, were higher in 2011 than Plan due to favorable weather impact which offset lower than expected price per kilowatt hour.

Q.

Regarding Ousdahl at 20:23-21:2: Ms. Ousdahl addresses the Company's adjustments to remove "the capital expenditures associated with this project to be recovered prospectively through the ECRC." Please describe the Company's treatment of plant retirements in the test year related to the ESP project at the Manatee and Martin plants. Indicate whether it reduced gross plant used to quantify depreciation expense.

A.

The referenced ESP projects at the Manatee and Martin plants are new investments which the Company needs to make in order to comply with newly issued EPA regulations; therefore, there are no retirements associated with the project during the 2013 Test Year. Also, note that due to the nature of this regulation, costs associated with the investment will be collected through the Environmental Cost Recovery Clause (ECRC).

FPL removed depreciation expense and accumulated depreciation reserve amounts associated with the Manatee and Martin ESP's from this proceeding as part of the referenced Commission adjustments. These amounts are included in FPL's response to SFHHA's First Request for Production of Documents No. 96.

Q.

Regarding Ousdahl at 20:23-21:2: Ms. Ousdahl addresses the Company's adjustments to remove "the capital expenditures associated with this project to be recovered prospectively through the ECRC." Please fully explain how the Company quantified the retirements in the test year related to the ESP project at the Manatee and Martin plants, if indeed it did so.

A.

The referenced ESP projects at the Manatee and Martin plants are new investments which the Company needs to make in order to comply with newly issued EPA regulations; therefore, there are no retirements associated with the project during the 2013 Test Year. Also, note that due to the nature of this regulation, costs associated with the investment will be collected through the Environmental Cost Recovery Clause (ECRC) as approved by the Commission in Order No PSC-11-0553-FOF-EI .

In witness Ousdahl's testimony, the term "adjustments to remove capital expenditures" relates to the adjustment made to reflect these expenditures as ECRC recoverable, instead of base recoverable.

Q.

Regarding Ousdahl at 20:23-21:2: Ms. Ousdahl addresses the Company's adjustments to remove "the capital expenditures associated with this project to be recovered prospectively through the ECRC." Please provide a quantification of the retirements in the test year related to the ESP project at the Manatee and Martin plants if the Company did not reflect these retirements as a reduction to gross plant. Your answer should include all assumptions, data, computations, and electronic spreadsheets with formulas intact.

A.

In witness Ousdahl's testimony, the term "adjustments to remove capital expenditures" relates to the adjustment made to reflect expenditures associated with the installation of Electrostatic Precipitators (ESP's) in the Manatee and Martin plants as ECRC recoverable, instead of base recoverable. The recovery of these expenditures through the ECRC was approved in Order No PSC-11-0553-FOF-EI. Also note that these are new investments which the Company is required to make in order to comply with newly issued EPA regulations; therefore, there are no retirements associated with the project during the 2013 Test Year.

Q.

Regarding Ousdahl at Exh. No. KO-11: Please provide a schedule in the same format by affiliate entity for FPL Service Fees.

A.

All FPL Service Fees are allocated to NextEra Energy Resources, LLC. Please see FPL's response to OPC's First Set of Interrogatories No. 7 for details.

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Q.

Regarding Ousdahl at Exh. No. KO-11: Please provide a schedule in the same format by affiliate entity for FPL Affiliate Management Fees.

A.

Affiliate Management Fee (AMF) amounts charged to affiliates prior to the implementation of SAP (July 1, 2011) were all charged to NextEra Energy Capital Holdings. For the requested information by affiliate after July 1, 2011, see FPL's response to OPC's First Set of Interrogatories No. 7.

Q.

Regarding Ousdahl at MFR Schedule D-1a for the test year, the prior year, and the historical year: Please provide a schedule for each year providing the ADIT amounts by FERC account by temporary difference.

A.

The amounts reported on MFR D-1a are on a 13 month average basis and FPL does not accumulate the temporary differences on a 13 month average basis. The deferred tax balances and the deferred income tax expense are calculated on a monthly basis and reported each period based on the change in the aggregated temporary differences. Individual temporary difference balances are not accumulated for the prior or test period. The historical year temporary difference balances as of December 31, 2011 have been provided in Attachment No. 1.

Q.

Regarding Ousdahl at MFR Schedule D-1a for the test year, the prior year, and the historical year: For each ADIT amount listed in response to Interrogatory No. 143, please provide a complete description of the cause(s) and source(s) of each temporary difference.

A.

The historical year temporary differences as of December 31, 2011 have been provided in the schedule attached to FPL's response to SFHHA's First Set of Interrogatories No. 143. The cause and source of those temporary differences are provided on that schedule. The amounts reported on MFR D-1a are on a 13 month average basis and FPL does not accumulate the temporary differences on a 13 month average basis. The deferred tax balances and the deferred income tax expense are calculated on a monthly basis and reported each period based on the change in the temporary difference.

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Q.

Regarding Ousdahl at MFR Schedule D-1a for the test year, the prior year, and the historical year: For each ADIT listed in response to Interrogatory No. 143, please indicate where the temporary difference is included either in rate base or the capitalization used in the rate of return calculation.

A.

All Accumulated Deferred Income Taxes are included in the capital structure reflected on MFR D-1a.

Q.

Regarding Ousdahl at MFR Schedule D-1a for the test year, the prior year, and the historical year: For each ADIT amount listed in response to Interrogatory No. 143, please fully explain (including citation to supporting rulings) why the Company believes that it should be included in the ADIT amount included in the capitalization used in the rate of return calculation.

A.

With the exception of the deferred income taxes related to the securitized storm assets and the deferred taxes related to the storm reserve (Order No PSC-06-0464-FOF-EI), the Florida Public Service Commission has consistently included all deferred income taxes in the capital structure. Most recently in the Company's last rate case the Commission found our treatment appropriate. Refer to Order No. FPSC-10-0153-FOF-EI.

Q.

Regarding Slattery at 6: Please identify the “median of the combined compensation and benefits program of the appropriate comparator groups” and explain how this factor is derived.

A.

As indicated in witness Slattery’s testimony on page 6, FPL continuously monitors and benchmarks the compensation and benefits components of the total rewards package individually, since no composite benchmarks are available for the combined programs.

The results of compensation program benchmarking are included in exhibits KS-2 through KS-4 to witness Slattery’s direct testimony. The median for the Company base pay is reflected in KS -2 and reflects a 2011 below market 50th percentile (median) position of 2.8%. The methodology for deriving this factor is explained in FPL's response to SFHHA's First Set of Interrogatories No. 167.

The results of the benefit program benchmarking are included in exhibits KS-5, KS-6 and KS-8 to witness Slattery’s testimony. The information reflects that the relative value of NextEra Energy’s benefit programs is below those of comparable utilities, the general industry and Fortune 500 companies. Please see Attachment No. 1 which provides a description of the Benefit Index methodology used to determine the relative values.

The individual studies taken together reflect that both the compensation and benefit programs are below market.



Methodology

General Premises

We use different methods to value the various parts of a benefit program. In developing and refining these methods, we have used the following criteria:

- The method must give a reasonable comparison of the value of the different types of plans within a benefit area (e.g., a reasonable comparison of a final pay versus a career pay pension formula requires an assumption about pay increases; a comparison of the value of medical benefits should not depend on whether the benefits are insured or self-insured).
- The method must give a reasonable comparison of the value of the overall program, recognizing that certain parts of it are more valuable than others.

Employee Population Base

To facilitate comparisons, one common population is used in determining the relative value indexes. This population has the characteristics of the salaried personnel, exempt and nonexempt, found in a typical industrial organization.

As part of the development of this population, personnel data was collected from a number of major U.S. industrial corporations (chosen across industry and geographical lines). This data was considered in constructing the employee population base. It does not represent any one company; nor is it a composite of all the companies.

This population also does not represent your actual salaried employee mix. However, we do not think the use of your actual salaried employee workforce would have significantly altered the relative values shown in this report or the conclusions to be drawn from them.

Developing the Relative Value Indexes

In general, the value of a benefit is determined in one of two ways:

- For each individual in the population, the probability of an event (such as disability) is multiplied by the lump sum value of all amounts to be paid arising from that event, or
- A value is calculated by establishing the value of benefits accruing during the year (an allocation of postretirement values to working years).

The actuarial and employee participation assumptions used are chosen with the intention of being as "realistic" as possible. In effect, these values are summed up for all the employees in the population, recognizing that the value of the various benefits varies by the individual's circumstances—age, service, gender, compensation level. The relative value in any benefit area then recognizes, on a composite basis, the value to an entire employee group—using a mix of employees who have a variety of individual circumstances.

The overall benefit program indexes are not based on an arbitrary weighting of the individual program indexes; instead, the composite indexes reflect the relative value calculated for each program for each organization. Therefore, the Health Care index has more impact than the Postretirement Death index in determining the All Benefits index. The composite indexes are determined by first adding together your organization's benefit plan values for the benefit areas included, and then comparing the result with the average for the base companies.

The index base point of 100.0 is set as the average of the values of the base companies. An index of 97.6, for example, means the value assigned is 2.4% below the base company average.

Treatment of Flexible Benefits

For companies with broad flexible benefits plans, the credits are allocated back to the benefit areas that generated them. For example, flex credits equal to the cost of one times pay life insurance are valued in the group life area, and medical price tags are valued net of any medical credits. Sometimes the pool of credits cannot be identified with specific benefit areas (e.g., credits that vary by pay or service). In these cases, the procedure for developing values is:

- The employees in the model population are assumed to elect the various benefits in the same percentages as each employer's own experience.
- Based on these elections and the price tags of each option, the required employee contributions are calculated.
- The pool of flexible credits is calculated based on the employer's credit-generation formula(s).
- The pool of flexible credits is allocated to each benefit area in proportion to the required employee contributions.

A Note of Clarification

This study is an analysis of the value of the benefits provided within an organization's employee benefit program. This has been done with the objective of focusing on the question of benefit program design, and is not intended to be an analysis of cost. An organization's benefit "costs" are affected not only by the benefits themselves, but also by accounting and financing decisions and background, such as:

- Use of a conservative versus a liberal basis for funding the pension plan (e.g., low interest rate versus high interest rate).
- The number of years a pension plan has been in existence and its asset performance during that time.
- Decisions to provide directly or insure a particular benefit.
- An organization's internal accounting practices (e.g., for vacation time).
- Pooling of experience among groups (e.g., a disability benefit plan covering hourly and salaried employees).

The items in the above list are not benefit design and are not elements in this analysis. The question of whether the present funding-financing-accounting decisions are the most appropriate or the best "buy" is a separate subject.

Benefit Areas Included

The benefits included are those which have substantial value and which can be fairly compared. Additional forms of direct compensation and government-required programs are not included.

The benefits are grouped as shown below. Benefits not included in this index are severance pay, supplemental unemployment benefits, travel accident, extra individual accident coverage, tuition refund, matching donations, work and family benefits, and government-required programs.

- Retirement

- Primary

Includes all postretirement payments to an employee and spouse from defined benefit pension plans and noncontributory defined contribution plans (e.g., excludes savings plans). Excludes payment of Medicare premiums and lump sum death benefits under a formula (e.g., a flat \$1,000 postretirement death benefit is not included, while a subsidized 50% spouse's annuity is included). Vested benefits and disability benefits payable after age 65 are included. Preretirement death benefits (lump sum and annuity-type) and the portion of any disability pension prior to age 65 are not included (these benefits are reflected in the Death and Disability indexes).

- Matched Savings

Includes 401(k) and 403(b) savings plans with a direct and significant employer subsidy. Only the employer provided retirement value of savings plans has been included. Any assumed payment due to death prior to retirement has been included in the Death indexes. Payments that occur upon disability are considered to be retirement benefits.

- Death

The preretirement portion includes all lump sum payments and annuity or periodic payments resulting from preretirement death, including those that are insured, self-insured, or payable from the defined benefit and defined contribution plans. Group life benefits have been shown in a separate index. The postretirement death benefits include lump sum benefits from a pension plan. They do not include postretirement benefits that result from pensions paid on other than a single life annuity basis (whether automatic or through an option); these are included in the pension area.

- Disability

Has been split into short-term and long-term by defining short-term benefits as those payable in the first six months, without regard to source. That is, the Short-Term Disability index includes long-term disability plan benefits if they are payable in the first six months of disability. Similarly, the Long-Term Disability index includes accident and sickness and salary continuation benefits payable after six months.

- Health Care

Includes the traditional medical benefits such as hospital, surgical, doctor visits, prescription drugs, etc; dental and vision. The index for preretirement benefits is developed with and without dental, vision, accounts, and credits to allow for specific analysis of medical plans. The Postretirement Health Care index includes not only the package available to a retiree (including dependent coverage) who is over age 65, but also the coverage in the postretirement, pre-Medicare period for the "early" retiree. The payment by the employer of the employee's share of Medicare premiums is included in this index, even if the source is the pension plan.

- Time Off With Pay

Includes holidays and vacations, which are shown combined as well as separately, recognizing that planning decisions on number of holidays are sometimes influenced by the amount of vacation provided and by the flexibility an employee has in scheduling vacation.

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Q.

Regarding Slattery at 14: Please identify and quantify the executive and non-executive incentive compensation expenses excluded from FPL's projected total compensation expense for 2013, and provide all assumptions, data, and computations, including all electronic spreadsheets used to quantify these amounts.

A.

As discussed with counsel for SFHHA, FPL will respond to this Interrogatory no later than May 1, 2012.

Q.

Regarding Slattery at 14: Please identify and quantify the executive and non-executive incentive compensation expenses excluded from FPL's projected total compensation expense for 2013, and provide all assumptions, data, and computations, including all electronic spreadsheets used to quantify these amounts.

A.

FPL has excluded the following amounts from the 2013 Test Year. The rate base adjustments are reflected on MFR B-2 and the net operating income adjustments are reflected on MFR C-3. Note the amounts reflected on MFR C-3 are net of income taxes and amounts below are pre-tax.

	(\$'000)	
	Per \$oo	Jurisdictional
Rate Base	1,535	1,511
Net Operating Income	28,898	28,459

Note, in preparing the response to this request, it was determined that the Net Operating Income (NOI) adjustment noted above should have been \$29,640,132, not \$28,897,940. FPL inadvertently omitted the non-executive performance share amount from the Commission adjustment, which totaled \$742,191. The calculation of the amount related to non-executive performance shares and the amount reflected in the NOI adjustment are both included in Attachment No. 1. For the rate base adjustment calculation, please see Exhibit KO-7 attached to Witness Ousdahl's direct testimony.

Month	FPL Compensation Exclusions		Non-Exec Perform Shares	Total Exclusion
	Exec Budget			
Jan-13	\$ 1,862,623	\$	61,849	\$ 1,924,472
Feb-13	2,080,018		61,849	2,141,868
Mar-13	2,511,378		61,849	2,573,228
Apr-13	2,401,455		61,849	2,463,305
May-13	2,632,075		61,849	2,693,924
Jun-13	2,401,417		61,849	2,463,266
Jul-13	2,520,110		61,849	2,581,959
Aug-13	2,632,251		61,849	2,694,100
Sep-13	2,293,928		61,849	2,355,778
Oct-13	2,634,612		61,849	2,696,462
Nov-13	2,518,816		61,849	2,580,665
Dec-13	2,409,256		61,849	2,471,106
Annual Total	\$ 28,897,940	\$	742,191	\$ 29,640,132

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FPL Compensation Exclusions – Executive Budget
Jan 2013 - MTD BUDGET

	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	100% PSA at 0.4 x	50% PSA at 1.0 x	TOTAL	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
(In Millions)											
WITHIN LOC 1 BUDGET											
O&M	735,165	802,918	200,456	887,370	2,625,909	57,472	792,637	802,918	200,456	887,370	2,683,381
AFFILIATE ALLOCATION (O&M)	(227,975)	(248,985)	(62,161)	(263,815)	(802,936)	(17,822)	(245,797)	(248,985)	(62,161)	(263,815)	(820,758)
O&M NET OF AFFIL. ALLOC.	507,190	553,933	138,295	623,555	1,822,973	39,650	546,840	553,933	138,295	623,555	1,862,623
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	735,165	802,918	200,456	887,370	2,625,909	57,472	792,637	802,918	200,456	887,370	2,683,381
TOTAL	735,165	802,918	200,456	887,370	2,625,909	57,472	792,637	802,918	200,456	887,370	2,683,381
AFFILIATE ALLOCATION	(227,975)	(248,985)	(62,161)	(263,815)	(802,936)	(17,822)	(245,797)	(248,985)	(62,161)	(263,815)	(820,758)
TOTAL NET OF AFFIL. ALLOC.	507,190	553,933	138,295	623,555	1,822,973	39,650	546,840	553,933	138,295	623,555	1,862,623

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
 Feb 2013 - MTD - BUDGET

	OFFICER			NON-OFFICER			COMBINED					
	100% RSA	100% PSA	100% NQSO	50% RSA	100% PSA at 0.4 x	50% PSA at 1.0 x	TOTAL	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET												
O&M	860,702	939,361	233,807	59,069	-	-	59,069	919,771	939,361	233,807	905,223	2,998,162
AFFILIATE ALLOCATION (O&M)	(266,904)	(291,296)	(72,504)	(18,317)	-	-	(18,317)	(285,221)	(291,296)	(72,504)	(269,123)	(918,143)
O&M NET OF AFFIL. ALLOC.	593,798	648,065	161,303	40,751	-	-	40,751	634,550	648,065	161,303	636,100	2,080,019
WITHIN HR BUDGET												
O&M	-	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL												
O&M	860,702	939,361	233,807	59,069	-	-	59,069	919,771	939,361	233,807	905,223	2,998,162
TOTAL	860,702	939,361	233,807	59,069	-	-	59,069	919,771	939,361	233,807	905,223	2,998,162
AFFILIATE ALLOCATION	(266,904)	(291,296)	(72,504)	(18,317)	-	-	(18,317)	(285,221)	(291,296)	(72,504)	(269,123)	(918,143)
TOTAL NET OF AFFIL. ALLOC.	593,798	648,065	161,303	40,751	-	-	40,751	634,550	648,065	161,303	636,100	2,080,019

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
Mar 2013 – MID BUDGET

(In Millions)	OFFICER			NON-OFFICER			COMBINED			
	100% PSA	100% NQSO	Ann. Incent. 1.4 x	50% PSA	100% PSA at 0.4 x	50% PSA 1.0 x	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET										
O&M	1,114,276	1,216,109	302,689	69,799	69,799	-	1,216,109	302,689	920,260	3,623,133
AFFILIATE ALLOCATION (O&M)	(945,537)	(377,115)	(273,593)	(21,645)	(21,645)	-	(377,115)	(93,864)	(273,593)	(1,111,754)
O&M NET OF AFFIL. ALLOC.	768,739	838,994	649,097	48,154	48,154	-	838,994	208,825	646,667	2,511,379
WITHIN HR BUDGET										
O&M	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL										
O&M	1,114,276	1,216,109	302,689	69,799	69,799	-	1,184,075	302,689	920,260	3,623,133
TOTAL	(945,537)	(377,115)	(273,593)	(21,645)	(21,645)	-	(377,115)	(93,864)	(273,593)	(1,111,754)
AFFILIATE ALLOCATION	768,739	838,994	649,097	48,154	48,154	-	838,994	208,825	646,667	2,511,379
O&M NET OF AFFIL. ALLOC.										

Note 1: Affiliate Allocation percentages for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

**FPL Compensation Exclusions – Executive Budget
 April 2013 - MTD BUDGET**

(In Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	100% PSA at 0.4 x	50% PSA at 1.0 x	TOTAL	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,063,627	1,160,832	288,931	72,757	-	3,391,820	1,136,384	1,160,832	288,931	878,430	3,464,577
AFFILIATE ALLOCATION (O&M)	(329,831)	(359,974)	(89,598)	(22,562)	-	(1,040,559)	(352,393)	(359,974)	(89,598)	(261,157)	(1,063,121)
O&M NET OF AFFIL. ALLOC.	733,796	800,858	199,333	50,195	-	2,351,261	783,991	800,858	199,333	617,273	2,401,456
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,063,627	1,160,832	288,931	72,757	-	3,391,820	1,136,384	1,160,832	288,931	878,430	3,464,577
TOTAL	1,063,627	1,160,832	288,931	72,757	-	3,391,820	1,136,384	1,160,832	288,931	878,430	3,464,577
AFFILIATE ALLOCATION	(329,831)	(359,974)	(89,598)	(22,562)	-	(1,040,559)	(352,393)	(359,974)	(89,598)	(261,157)	(1,063,121)
TOTAL NET OF AFFIL. ALLOC.	733,796	800,858	199,333	50,195	-	2,351,261	783,991	800,858	199,333	617,273	2,401,456

Note 1: Affiliate Allocation percentages for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
May 2013 - MTD BUDGET

	OFFICER		NON-OFFICER			COMBINED	
	100% RSA	100% PSA	100% RSA	50% PSA	RSA	PSA	NOSO
<i>(in Millions)</i>			0.4 x	1.0 x			
WITHIN LOC 1 BUDGET							
O&M	1,164,925	1,271,387	316,448	962,090	3,714,850	316,448	962,090
AFFILIATE ALLOCATION (O&M)	(361,243)	(394,257)	(98,131)	(286,029)	(1,139,660)	(394,257)	(286,029)
O&M NET OF AFFIL. ALLOC.	803,682	877,130	218,317	676,061	2,575,190	877,130	676,061
WITHIN HR BUDGET							
O&M	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-
COMBINED TOTAL							
O&M	1,164,925	1,271,387	316,448	962,090	3,714,850	316,448	962,090
TOTAL	803,682	877,130	218,317	676,061	2,575,190	877,130	676,061
AFFILIATE ALLOCATION	(361,243)	(394,257)	(98,131)	(286,029)	(1,139,660)	(394,257)	(286,029)
TOTAL NET OF AFFIL. ALLOC.	803,682	877,130	218,317	676,061	2,575,190	877,130	676,061

Note 1: Affiliate Allocation percentage for RSA, PSA & NOSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
June 2013 - MID BUDGET

(in Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	50% RSA	100% PSA at 0.4 x	50% PSA at 1.0 x	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,063,627	1,160,832	288,931	72,701	-	-	1,136,328	1,160,832	288,931	878,430	3,464,521
AFFILIATE ALLOCATION (O&M)	(329,831)	(359,974)	(89,598)	(22,545)	-	-	(352,375)	(359,974)	(89,598)	(261,157)	(1,063,104)
O&M NET OF AFFIL. ALLOC.	733,796	800,858	199,333	50,156	-	-	783,953	800,858	199,333	617,273	2,401,417
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,063,627	1,160,832	288,931	72,701	-	-	1,136,328	1,160,832	288,931	878,430	3,464,521
TOTAL	1,063,627	1,160,832	288,931	72,701	-	-	1,136,328	1,160,832	288,931	878,430	3,464,521
AFFILIATE ALLOCATION	(329,831)	(359,974)	(89,598)	(22,545)	-	-	(352,375)	(359,974)	(89,598)	(261,157)	(1,063,104)
TOTAL NET OF AFFIL. ALLOC.	733,796	800,858	199,333	50,156	-	-	783,953	800,858	199,333	617,273	2,401,417

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
 July 2013 - MTD BUDGET

	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	50% RSA	50% PSA	50% PSA at 1.0 x	RSA	PSA	NQSO	Ann. Incent.	TOTAL
<i>(in Millions)</i>											
WITHIN LOC 1 BUDGET											
O&M	1,114,276	1,216,109	302,689	82,455	-	-	1,196,731	1,216,109	302,689	920,260	3,635,789
AFFILIATE ALLOCATION (O&M)	(345,537)	(377,115)	(93,864)	(25,569)	-	-	(371,106)	(377,115)	(93,864)	(273,593)	(1,115,679)
O&M NET OF AFFIL. ALLOC.	768,739	838,994	208,825	56,885	-	-	825,624	838,994	208,825	646,667	2,520,110
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,114,276	1,216,109	302,689	82,455	-	-	1,196,731	1,216,109	302,689	920,260	3,635,789
TOTAL	1,114,276	1,216,109	302,689	82,455	-	-	1,196,731	1,216,109	302,689	920,260	3,635,789
AFFILIATE ALLOCATION	(345,537)	(377,115)	(93,864)	(25,569)	-	-	(371,106)	(377,115)	(93,864)	(273,593)	(1,115,679)
TOTAL NET OF AFFIL. ALLOC.	768,739	838,994	208,825	56,885	-	-	825,624	838,994	208,825	646,667	2,520,110

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
 Aug 2013 - MTD BUDGET

(in Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	100% RSA	50% PSA at 1.0 x	TOTAL	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,164,925	1,271,387	316,448	82,710	-	3,714,850	1,247,635	1,271,387	316,448	962,090	3,797,560
AFFILIATE ALLOCATION (O&M)	(361,243)	(394,257)	(98,131)	(25,648)	-	(1,139,860)	(386,891)	(394,257)	(98,131)	(286,029)	(1,165,308)
O&M NET OF AFFIL. ALLOC.	803,682	877,130	218,317	57,061	-	2,575,000	860,743	877,130	218,317	676,061	2,632,251
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,164,925	1,271,387	316,448	82,710	-	3,714,850	1,247,635	1,271,387	316,448	962,090	3,797,560
TOTAL	(361,243)	(394,257)	(98,131)	(25,648)	-	(1,139,860)	(386,891)	(394,257)	(98,131)	(286,029)	(1,165,308)
TOTAL NET OF AFFIL. ALLOC.	803,682	877,130	218,317	57,061	-	2,575,000	860,743	877,130	218,317	676,061	2,632,251

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

Florida Power & Light Company
 Docket No. 120015-EI
 SFHHA 's First Set of Interrogatories
 Interrogatory No. 162
 Attachment No. 1
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FPL Compensation Exclusions -- Executive Budget
 Sep 2013 - MTD BUDGET

(In Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	50% RSA	100% PSA at 0.4 x	50% PSA at 1.0 x	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,012,979	1,105,554	275,172	79,189	-	-	1,092,168	1,105,554	275,172	836,600	3,309,494
AFFILIATE ALLOCATION (O&M)	(314,125)	(342,832)	(85,331)	(24,557)	-	-	(338,661)	(342,832)	(85,331)	(248,721)	(1,015,566)
O&M NET OF AFFIL. ALLOC.	698,854	762,722	189,841	54,632	-	-	753,467	762,722	189,841	587,879	2,293,928
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,012,979	1,105,554	275,172	79,189	-	-	1,092,168	1,105,554	275,172	836,600	3,309,494
TOTAL	1,012,979	1,105,554	275,172	79,189	-	-	1,092,168	1,105,554	275,172	836,600	3,309,494
AFFILIATE ALLOCATION	(314,125)	(342,832)	(85,331)	(24,557)	-	-	(338,661)	(342,832)	(85,331)	(248,721)	(1,015,566)
TOTAL NET OF AFFIL. ALLOC.	698,854	762,722	189,841	54,632	-	-	753,467	762,722	189,841	587,879	2,293,928

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

Florida Power & Light Company
 Docket No. 120015-E1
 SFHHA 's First Set of Interrogatories
 Interrogatory No. 162
 Attachment No. 1
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FPL Compensation Exclusions – Executive Budget
 Oct 2013 - MTD BUDGET

(in Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	50% RSA	50% PSA	TOTAL	RSA	PSA	NQSO	Ann. Incent.	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,164,925	1,271,387	316,448	86,132	-	3,714,850	1,251,057	1,271,387	316,448	962,090	3,800,982
AFFILIATE ALLOCATION (O&M)	(361,243)	(394,257)	(98,131)	(26,710)	-	(1,139,660)	(387,953)	(394,257)	(98,131)	(286,029)	(1,166,370)
O&M NET OF AFFIL. ALLOC.	803,682	877,130	218,317	59,422	-	2,575,190	863,104	877,130	218,317	676,061	2,634,812
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,164,925	1,271,387	316,448	86,132	-	3,714,850	1,251,057	1,271,387	316,448	962,090	3,800,982
TOTAL	1,164,925	1,271,387	316,448	86,132	-	3,714,850	1,251,057	1,271,387	316,448	962,090	3,800,982
AFFILIATE ALLOCATION	(361,243)	(394,257)	(98,131)	(26,710)	-	(1,139,660)	(387,953)	(394,257)	(98,131)	(286,029)	(1,166,370)
TOTAL NET OF AFFIL. ALLOC.	803,682	877,130	218,317	59,422	-	2,575,190	863,104	877,130	218,317	676,061	2,634,812

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
Nov 2013 - MTD BUDGET

(In Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	50% RSA	50% PSA	50% PSA at 1.0 x	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,114,266	1,216,098	302,686	80,603	-	-	1,194,869	1,216,098	302,686	920,260	3,633,913
AFFILIATE ALLOCATION (O&M)	(945,534)	(377,112)	(93,863)	(24,995)	-	-	(370,529)	(377,112)	(93,863)	(273,593)	(1,115,097)
O&M NET OF AFFIL. ALLOC.	768,732	838,986	208,823	55,608	-	-	824,340	838,986	208,823	646,667	2,518,816
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,114,266	1,216,098	302,686	80,603	-	-	1,194,869	1,216,098	302,686	920,260	3,633,913
TOTAL	1,114,266	1,216,098	302,686	80,603	-	-	1,194,869	1,216,098	302,686	920,260	3,633,913
AFFILIATE ALLOCATION	(945,534)	(377,112)	(93,863)	(24,995)	-	-	(370,529)	(377,112)	(93,863)	(273,593)	(1,115,097)
TOTAL NET OF AFFIL. ALLOC.	768,732	838,986	208,823	55,608	-	-	824,340	838,986	208,823	646,667	2,518,816

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

FPL Compensation Exclusions – Executive Budget
Dec. 2013 - MTD BUDGET

(In Millions)	OFFICER			NON-OFFICER			COMBINED				
	100% RSA	100% PSA	100% NQSO	100% PSA at 0.4 x	50% PSA at 1.0 x	TOTAL	RSA	PSA	NQSO	Ann. Incent. 1.4 x	TOTAL
WITHIN LOC 1 BUDGET											
O&M	1,063,617	1,160,821	288,928	878,430	3,391,796	84,088	1,147,705	1,160,821	288,928	878,430	3,475,884
AFFILIATE ALLOCATION (O&M)	(329,828)	(359,971)	(89,597)	(261,157)	(1,040,552)	(26,076)	(355,903)	(359,971)	(89,597)	(261,157)	(1,066,628)
O&M NET OF AFFIL. ALLOC.	733,789	800,850	199,331	617,273	2,351,244	58,012	791,802	800,850	199,331	617,273	2,409,256
WITHIN HR BUDGET											
O&M	-	-	-	-	-	-	-	-	-	-	-
AFFILIATE ALLOCATION	-	-	-	-	-	-	-	-	-	-	-
O&M NET OF AFFIL. ALLOC.	-	-	-	-	-	-	-	-	-	-	-
COMBINED TOTAL											
O&M	1,063,617	1,160,821	288,928	878,430	3,391,796	84,088	1,147,705	1,160,821	288,928	878,430	3,475,884
TOTAL	1,063,617	1,160,821	288,928	878,430	3,391,796	84,088	1,147,705	1,160,821	288,928	878,430	3,475,884
AFFILIATE ALLOCATION	(329,828)	(359,971)	(89,597)	(261,157)	(1,040,552)	(26,076)	(355,903)	(359,971)	(89,597)	(261,157)	(1,066,628)
TOTAL NET OF AFFIL. ALLOC.	733,789	800,850	199,331	617,273	2,351,244	58,012	791,802	800,850	199,331	617,273	2,409,256

Note 1: Affiliate Allocation percentage for RSA, PSA & NQSO is 31.01% and for Annual Incentive is 29.73% based on SAP calculations

2013 Non-Executive Performance Shares

O&M EXPENSES	Forecast												Forecast Total
	January	February	March	April	May	June	July	August	September	October	November	December	
TYPE OF COST DISALLOWED	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Grants - 1.4 multiple	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	71,429	857,143
1.0 multiple - calculation purposes	35,714	35,714	35,714	35,714	35,714	35,714	35,714	35,714	35,714	35,714	35,714	35,714	428,571
0.4 multiple - 50% disallowance	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	28,571	342,857
0.4 multiple - 100% disallowance	64,286	64,286	64,286	64,286	64,286	64,286	64,286	64,286	64,286	64,286	64,286	64,286	771,429
Sub-total: multiple disallowance	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(2,436)	(29,237)
Less AMF: 4.7% effective rate	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	742,191
TOTAL Disallowance(Net of AMF)	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	61,849	742,191

Note 1: O&M Expense amounts are gross of AMF credit
 Note 2: AMF rate as of Sept 2011

Q.

Regarding Slattery at 14: Please identify and quantify the amounts included in FPL's total compensation expense that will be ultimately allocated to other subsidiaries.

A.

The amount of gross payroll forecasted to be charged to affiliates in the 2013 Test Year is:

Affiliate Management Fee:	\$27,609,401
Direct Charges:	\$15,018,463
Service Fees:	\$ 8,930,888

Q.

Regarding Slattery at Exh. No. KS-2: Please explain how the average market reference points were calculated and explain how FPL determined that such reference points were comparable to the average base salary for FPL's exempt, non-exempt and organization wide mix of employees.

A.

FPL utilizes nationally-recognized third-party compensation survey sources to aggregate and provide comparative data from other national and regional employers, both general industry and the utility industry. The company performs a comprehensive benchmarking analysis of its pay rates to determine "position to market". The process includes 100% of the employee population. As common practice, the market reference points reflect base salary at the 50th percentile. In reference to Exhibit KS-2 of witness Slattery's testimony, the average market reference points ("MRP") were determined by averaging salaries and market reference points for all non-bargaining employees (e.g., add the total salaries of all non-bargaining employees and divide by the number of non-bargaining employees; add the total value of MRPs for all non-bargaining employees and divide by the number of MRPs for all non-bargaining employees).

FPL utilizes survey data that is updated and published annually to ensure that all jobs are refreshed with updated survey data points. In addition to the annual benchmarking process, ad hoc analyses of jobs may be performed throughout the year. Ad hoc analysis is used for jobs that are new to the organization or jobs that have a substantial change in responsibility. This evaluation process requires a complete review of the job responsibilities, scope, and requirements. For benchmarking purposes it is the Company's practice to use a minimum of two survey sources for each job where possible. Exhibit KS-2 demonstrates that, as of the date of the latest study, FPL has maintained its average base pay for exempt and non-exempt jobs below the 50th percentile (below market) in the aggregate.

In 2010, FPL engaged Mercer, a wholly owned subsidiary of Marsh & McLennan Companies, to execute an independent audit of FPL's benchmarking process and results. Mercer is considered a premier human resources consulting firm utilized by over 40% of Dun & Bradstreet's top 500 US companies. The purpose of the audit was to validate the appropriateness of the overall benchmarking philosophy and the job matching process as compared to typical industry practice. The results of Mercer's audit findings confirmed that FPL's benchmarking philosophy and practices are in line with best practices.

Definitive statements included in Mercer's final review included:

- "It is clear that FPL strives to provide competitive, market based pay levels for their employees."
- "FPL's annual compensation benchmarking review is in line with best practices."
- "As previously stated, the overall effectiveness of the company's compensation benchmarking process is in line with market practices and clearly described in the associated documentation."

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**FPL's Responses to SFHHA's
Fourth Set of Interrogatories
(Nos. 193-196, 209, 210, 214,
215, 226, 228, and 231)**

**Florida Power & Light Company
Docket No. 120015-EI
SFHHA's Fourth Set of Interrogatories
Interrogatory No. 193
Page 1 of 1**

Q.

Refer to the Company's response to SFHHA 1st Set Interrogatory 75. Please cite to the specific provisions of the Commission order in Docket No. 100266-EI in which the Company believes the Commission "last reviewed and approved FPL's storm hardening plan, pole inspection program, and vegetation management program, as well as for the other initiatives/programs discussed herein" for each of the initiatives/programs listed by the Company in its response.

A.

See Item No. IX entitled "Conclusion," which states "we approve FPL's updated storm hardening plan," and the first ordering paragraph, which states that "Florida Power & Light Company's updated 2010-2012 storm hardening plan is hereby approved as set forth in this order," located on page 10 of Order No. PSC-11-0082-PAA-EI.

Q.

Refer to the Company's response to SFHHA 1st Set Interrogatory 87. For account 528, please provide the monthly outage expense accrual authorized by the FPSC for each unit and in total for all units by month from January 2008 through December 2013. Provide the support for the monthly expense accruals that were authorized by citations to Commission orders or to the Company's rate filings.

A.

See Attachment Nos. 1 - 3.

The total nuclear outage reserve is Commission approved pursuant to docket 961164-EI, order number PSC-96-1421-FOF-EI, issue date of November 21, 1996. FPL is not required to obtain separate FPSC approval for each unit, each year. FPL internal controls as defined in Sarbanes-Oxley 404 process narrative 08.03.03 requires proper internal approvals whenever there is a change to the approved operating schedule or the estimated cost of the outage.

1236103PSL1 - PSL 1 Fall 2008 Maintenance Reserve

Current Accrual: \$ 25,897,519
 Requested Change: \$ 1,130,301 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,027,820

Revised Entry Start Month: Sep-07 <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Days Remaining: 15.00
 Remaining to Accrue: \$ 21,515,005

	Current Accrual July 27, 2007	Requested Change	month calc	Revised Accrual
Jan-07	A -	-	-	-
Feb-07	A -	-	-	-
Mar-07	A -	-	-	-
Apr-07	A -	-	-	-
May-07	A 1,134,576	-	-	1,134,576
Jun-07	A 1,459,413	-	-	1,459,413
Jul-07	A 1,459,413	-	-	1,459,413
Aug-07	A 1,459,413	-	-	1,459,413
Sep-07	F 1,459,413	(25,079)	1.00	1,434,334
Oct-07	F 1,459,413	(25,079)	1.00	1,434,334
Nov-07	F 1,459,413	(25,079)	1.00	1,434,334
Dec-07	F 1,459,413	(25,079)	1.00	1,434,334
Jan-08	F 1,459,413	(25,079)	1.00	1,434,334
Feb-08	F 1,459,413	(25,079)	1.00	1,434,334
Mar-08	F 1,459,413	(25,079)	1.00	1,434,334
Apr-08	F 1,459,413	(25,079)	1.00	1,434,334
May-08	F 1,459,413	(25,079)	1.00	1,434,334
Jun-08	F 1,459,413	(25,079)	1.00	1,434,334
Jul-08	F 1,459,413	(25,079)	1.00	1,434,334
Aug-08	F 1,459,413	(25,079)	1.00	1,434,334
Sep-08	F 1,459,413	(25,079)	1.00	1,434,334
Oct-08	F 1,412,335	21,999	1.00	1,434,334
Nov-08	F -	1,434,334	1.00	1,434,334
Dec-08	F -	-	-	-
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	F -	-	-	-
Apr-09	F -	-	-	-
May-09	F -	-	-	-
Jun-09	F -	-	-	-
Jul-09	F -	-	-	-
Aug-09	F -	-	-	-
Sep-09	F -	-	-	-
Oct-09	F -	-	-	-
Nov-09	F -	-	-	-
Dec-09	F -	-	-	-
Total 2007	11,350,467	(100,317)		11,250,150
Total 2008	14,547,052	1,230,618		15,777,670
Total 2009	-	-		-
Total Reserve	25,897,519	1,130,301	15.00	27,027,820

Notes

1. The change is a result of new estimates provided through the 2008 Planning Cycle and updated Operating Schedule dated July 30, 2007.
2. The outage estimate has been reviewed and approved by Nancy Sorensen, Site Business Operations Manager-St. Lucie Plant & Gordon Johnston, Vice President-St. Lucie Plant
3. Assumes revised entry start of September 2007.

2

1336109PSL2 - PSL 2 Spring 2009 Maintenance Reserve

Current Accrual: \$ 27,067,731
 Requested Change: \$ 505,644 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,573,375

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Days Remaining: 17.10
 Remaining to Accrue: \$ 27,573,375

	Current Accrual July 27, 2007	Requested Change	month calc	Revised Accrual
Jan-07	A -	-	-	-
Feb-07	A -	-	-	-
Mar-07	A -	-	-	-
Apr-07	A -	-	-	-
May-07	A -	-	-	-
Jun-07	A -	-	-	-
Jul-07	A -	-	-	-
Aug-07	A -	-	-	-
Sep-07	F -	-	-	-
Oct-07	F -	-	-	-
Nov-07	F -	-	-	-
Dec-07	F 619,012	(301,718)	0.20	317,294
Jan-08	F 1,585,900	26,578	1.00	1,612,478
Feb-08	F 1,585,900	26,578	1.00	1,612,478
Mar-08	F 1,585,900	26,578	1.00	1,612,478
Apr-08	F 1,585,900	26,578	1.00	1,612,478
May-08	F 1,585,900	26,578	1.00	1,612,478
Jun-08	F 1,585,900	26,578	1.00	1,612,478
Jul-08	F 1,585,900	26,578	1.00	1,612,478
Aug-08	F 1,585,900	26,578	1.00	1,612,478
Sep-08	F 1,585,900	26,578	1.00	1,612,478
Oct-08	F 1,585,900	26,578	1.00	1,612,478
Nov-08	F 1,585,900	26,578	1.00	1,612,478
Dec-08	F 1,585,900	26,578	1.00	1,612,478
Jan-09	F 1,585,900	26,578	1.00	1,612,478
Feb-09	F 1,585,900	26,578	1.00	1,612,478
Mar-09	F 1,585,900	26,578	1.00	1,612,478
Apr-09	F 1,585,900	26,578	1.00	1,612,478
May-09	F 1,074,319	382,113	0.90	1,456,432
Jun-09	F -	-	-	-
Jul-09	F -	-	-	-
Aug-09	F -	-	-	-
Sep-09	F -	-	-	-
Oct-09	F -	-	-	-
Nov-09	F -	-	-	-
Dec-09	F -	-	-	-
Total 2007	619,012	(301,718)		317,294
Total 2008	19,030,800	318,937		19,349,737
Total 2009	7,417,919	488,425		7,906,344
Total Reserve	27,067,731	505,644	17.10	27,573,375

Notes

1. The change is a result of new estimates provided through the 2008 Planning Cycle and updated Operating Schedule dated July 30, 2007.
2. The outage estimate has been reviewed and approved by Nancy Sorensen, Site Business Operations Manager-St. Lucie Plant & Gordon Johnston, Vice President-St. Lucie Plant

1336109PTN3 - PTN 3 Spring 2009 Maintenance Reserve

Current Accrual: \$ 25,968,507
 Requested Change: \$ 5,630,958 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 31,599,465

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Days Remaining: 17.58
 Remaining to Accrue: \$ 31,599,465

	Current Accrual July 27, 2007	Requested Change	month calc	Revised Accrual
Jan-07	A -	-	-	-
Feb-07	A -	-	-	-
Mar-07	A -	-	-	-
Apr-07	A -	-	-	-
May-07	A -	-	-	-
Jun-07	A -	-	-	-
Jul-07	A -	-	-	-
Aug-07	A -	-	-	-
Sep-07	F -	-	-	-
Oct-07	F 1,371,227	(32,119)	0.75	1,339,108
Nov-07	F 1,460,758	336,313	1.00	1,797,071
Dec-07	F 1,460,758	336,313	1.00	1,797,071
Jan-08	F 1,460,758	336,313	1.00	1,797,071
Feb-08	F 1,460,758	336,313	1.00	1,797,071
Mar-08	F 1,460,758	336,313	1.00	1,797,071
Apr-08	F 1,460,758	336,313	1.00	1,797,071
May-08	F 1,460,758	336,313	1.00	1,797,071
Jun-08	F 1,460,758	336,313	1.00	1,797,071
Jul-08	F 1,460,758	336,313	1.00	1,797,071
Aug-08	F 1,460,758	336,313	1.00	1,797,071
Sep-08	F 1,460,758	336,313	1.00	1,797,071
Oct-08	F 1,460,758	336,313	1.00	1,797,071
Nov-08	F 1,460,758	336,313	1.00	1,797,071
Dec-08	F 1,460,758	336,313	1.00	1,797,071
Jan-09	F 1,460,758	336,313	1.00	1,797,071
Feb-09	F 1,460,758	336,313	1.00	1,797,071
Mar-09	F 1,225,152	282,069	0.84	1,507,221
Apr-09	F -	-	-	-
May-09	F -	-	-	-
Jun-09	F -	-	-	-
Jul-09	F -	-	-	-
Aug-09	F -	-	-	-
Sep-09	F -	-	-	-
Oct-09	F -	-	-	-
Nov-09	F -	-	-	-
Dec-09	F -	-	-	-
Total 2007	4,292,743	640,507		4,933,250
Total 2008	17,529,096	4,035,756		21,564,852
Total 2009	4,146,668	954,695		5,101,363
Total Reserve	25,968,507	5,630,958	17.58	31,599,465

Notes

1. The change is a result of new estimates provided through the 2008 Planning Cycle and updated Operating Schedule dated July 30, 2007.
2. The outage estimate change of \$5,630,965 includes \$4,449,465 related to the PTN "Road to Excellence" program
2. The outage estimate has been reviewed and approved by Timothy O'Keefe, Site Business Operations Manager-Turkey Point Plant & William Jefferson, Vice President-Turkey Point Plant

4

1336108PTN4 - PTN 4 Spring 2008 Maintenance Reserve

Current Accrual: \$ 26,251,693
 Requested Change: \$ 4,436,069 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 30,687,762

Entry Start Month: Sep-07 <=Note: Enter new starting month for accrual (only if entries have already been recorded)
 Days Remaining: 8.13
 Remaining to Accrue: \$ 15,937,535

	Current Accrual July 27, 2007	Requested Change	month calc	Revised Accrual
Jan-06	A -	-	-	-
Feb-06	A -	-	-	-
Mar-06	A -	-	-	-
Apr-06	A -	-	-	-
May-06	A -	-	-	-
Jun-06	A -	-	-	-
Jul-06	A -	-	-	-
Aug-06	A -	-	-	-
Sep-06	A -	-	-	-
Oct-06	A 4,757	-	-	4,757
Nov-06	A 1,474,547	-	-	1,474,547
Dec-06	A 1,474,547	-	-	1,474,547
Jan-07	A 1,474,547	-	-	1,474,547
Feb-07	A 1,474,547	-	-	1,474,547
Mar-07	A 1,474,547	-	-	1,474,547
Apr-07	A 1,474,547	-	-	1,474,547
May-07	A 1,474,547	-	-	1,474,547
Jun-07	A 1,474,547	-	-	1,474,547
Jul-07	A 1,474,547	-	-	1,474,547
Aug-07	A 1,474,547	-	-	1,474,547
Sep-07	F 1,474,547	486,023	1.00	1,960,570
Oct-07	F 1,474,547	486,023	1.00	1,960,570
Nov-07	F 1,474,547	486,023	1.00	1,960,570
Dec-07	F 1,474,547	486,023	1.00	1,960,570
Jan-08	F 1,474,547	486,023	1.00	1,960,570
Feb-08	F 1,474,547	486,023	1.00	1,960,570
Mar-08	F 1,474,547	486,023	1.00	1,960,570
Apr-08	F 1,179,637	780,933	1.00	1,960,570
May-08	F -	252,977	0.13	252,977
Jun-08	F -	-	-	-
Jul-08	F -	-	-	-
Aug-08	F -	-	-	-
Sep-08	F -	-	-	-
Oct-08	F -	-	-	-
Nov-08	F -	-	-	-
Dec-08	F -	-	-	-
Total 2006	2,953,851	-	-	2,953,851
Total 2007	17,694,564	1,944,091	-	19,638,655
Total 2008	5,603,278	2,491,978	-	8,095,256
Total Reserve	26,251,693	4,436,069	8.13	30,687,762

Notes

1. The change is a result of new estimates provided through the 2008 Planning Cycle and updated Operating Schedule dated July 30, 2007.
2. The outage estimate change of \$4,436,069 includes \$4,187,762 related to the PTN "Road to Excellence" program
2. The outage estimate has been reviewed and approved by Timothy O'Keefe, Site Business Operations Manager-Turkey Point Plant & William Jefferson, Vice President-Turkey Point Plant

~~1336109PTN4 - PTN 4 Fall 2009 Maintenance Reserve~~

Current Accrual: \$ 30,642,077
 Requested Change: \$ 3,739,838 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 34,381,915

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Days Remaining: 18.51
 Remaining to Accrue: \$ 34,381,915

	Current Accrual July 27, 2007	Requested Change	month calc	Revised Accrual
Jan-08	F -	-	-	-
Feb-08	F -	-	-	-
Mar-08	F -	-	-	-
Apr-08	F 330,768	(330,768)	-	-
May-08	F 1,626,725	(2,713)	0.87	1,624,012
Jun-08	F 1,626,725	231,001	1.00	1,857,726
Jul-08	F 1,626,725	231,001	1.00	1,857,726
Aug-08	F 1,626,725	231,001	1.00	1,857,726
Sep-08	F 1,626,725	231,001	1.00	1,857,726
Oct-08	F 1,626,725	231,001	1.00	1,857,726
Nov-08	F 1,626,725	231,001	1.00	1,857,726
Dec-08	F 1,626,725	231,001	1.00	1,857,726
Jan-09	F 1,626,725	231,001	1.00	1,857,726
Feb-09	F 1,626,725	231,001	1.00	1,857,726
Mar-09	F 1,626,725	231,001	1.00	1,857,726
Apr-09	F 1,626,725	231,001	1.00	1,857,726
May-09	F 1,626,725	231,001	1.00	1,857,726
Jun-09	F 1,626,725	231,001	1.00	1,857,726
Jul-09	F 1,626,725	231,001	1.00	1,857,726
Aug-09	F 1,626,725	231,001	1.00	1,857,726
Sep-09	F 1,626,725	231,001	1.00	1,857,726
Oct-09	F 1,626,725	231,001	1.00	1,857,726
Nov-09	F 1,030,259	146,301	0.63	1,176,560
Dec-09	F -	-	-	-
Jan-10	F -	-	-	-
Feb-10	F -	-	-	-
Mar-10	F -	-	-	-
Apr-10	F -	-	-	-
May-10	F -	-	-	-
Jun-10	F -	-	-	-
Jul-10	F -	-	-	-
Aug-10	F -	-	-	-
Sep-10	F -	-	-	-
Oct-10	F -	-	-	-
Nov-10	F -	-	-	-
Dec-10	F -	-	-	-
Total 2008	13,344,568	1,283,527		14,628,095
Total 2009	17,297,509	2,456,311		19,753,820
Total 2010	-	-		-
Total Reserve	30,642,077	3,739,838	18.51	34,381,915

Notes

1. The change is a result of new estimates provided through the 2008 Planning Cycle and updated Operating Schedule dated July 30, 2007.
2. The outage estimate change of \$3,739,077 includes \$4,381,915 related to the PTN "Road to Excellence" program and approved by Timothy O'Keefe, Site Business Operations Manager-Turkey Point Plant & William Jefferson, Vice President-Turkey Point Plant

6

1336108PTN4 - PTN 4 Spring 2008 Maintenance Reserve

PTN4-24

Current Accrual: \$ 27,374,877
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,374,877

Entry Start Month: Sep-08 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 0.00
 Remaining to Accrue: \$ -

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-06	A	-	-	-
Feb-06	A	-	-	-
Mar-06	A	-	-	-
Apr-06	A	-	-	-
May-06	A	-	-	-
Jun-06	A	-	-	-
Jul-06	A	-	-	-
Aug-06	A	-	-	-
Sep-06	A	-	-	-
Oct-06	A	4,757	-	4,757
Nov-06	A	1,474,547	-	1,474,547
Dec-06	A	1,474,547	-	1,474,547
Jan-07	A	1,474,547	-	1,474,547
Feb-07	A	1,474,547	-	1,474,547
Mar-07	A	1,474,547	-	1,474,547
Apr-07	A	1,474,547	-	1,474,547
May-07	A	1,474,547	-	1,474,547
Jun-07	A	1,474,547	-	1,474,547
Jul-07	A	1,474,547	-	1,474,547
Aug-07	A	1,474,547	-	1,474,547
Sep-07	A	1,960,570	-	1,960,570
Oct-07	A	1,960,570	-	1,960,570
Nov-07	A	1,960,570	-	1,960,570
Dec-07	A	1,960,570	-	1,960,570
Jan-08	A	1,960,570	-	1,960,570
Feb-08	A	1,960,570	-	1,960,570
Mar-08	A	1,960,570	-	1,960,570
Apr-08	A	1,960,570	-	1,960,570
May-08	A	252,977	-	252,977
Jun-08	A	(3,312,885)	-	(3,312,885)
Jul-08	A	-	-	-
Aug-08	A	-	-	-
Sep-08	A	-	-	-
Oct-08	A	-	-	-
Nov-08	A	-	-	-
Dec-08	A	-	-	-
Total 2006		2,953,851	-	2,953,851
Total 2007		19,638,655	-	19,638,655
Total 2008		4,782,371	-	4,782,371
Total Reserve		27,374,877	-	27,374,877

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.

7

1336108PSL1 - PSL 1 Fall 2008 Maintenance Reserve PSL 1-22

Current Accrual: \$ 27,027,820
 Requested Change: \$ 1,307,149 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 28,334,969

Revised Entry Start Month: Sep-08 <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Months Remaining: 3.00
 Remaining to Accrue: \$ 5,610,150

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-07	A -	-	-	-
Feb-07	A -	-	-	-
Mar-07	A -	-	-	-
Apr-07	A -	-	-	-
May-07	A 1,134,576	-	-	1,134,576
Jun-07	A 1,459,413	-	-	1,459,413
Jul-07	A 1,459,413	-	-	1,459,413
Aug-07	A 1,459,413	-	-	1,459,413
Sep-07	A 1,434,334	-	-	1,434,334
Oct-07	A 1,434,334	-	-	1,434,334
Nov-07	A 1,434,334	-	-	1,434,334
Dec-07	A 1,434,334	-	-	1,434,334
Jan-08	A 1,434,334	-	-	1,434,334
Feb-08	A 1,434,334	-	-	1,434,334
Mar-08	A 1,434,334	-	-	1,434,334
Apr-08	A 1,434,334	-	-	1,434,334
May-08	A 1,434,334	-	-	1,434,334
Jun-08	A 1,434,334	-	-	1,434,334
Jul-08	A 1,434,334	-	-	1,434,334
Aug-08	A 1,434,334	-	-	1,434,334
Sep-08	F 1,434,334	435,716	1.00	1,870,050
Oct-08	F 1,434,334	435,716	1.00	1,870,050
Nov-08	F 1,434,334	435,716	1.00	1,870,050
Dec-08	F -	-	-	-
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	F -	-	-	-
Apr-09	F -	-	-	-
May-09	F -	-	-	-
Jun-09	F -	-	-	-
Jul-09	F -	-	-	-
Aug-09	F -	-	-	-
Sep-09	F -	-	-	-
Oct-09	F -	-	-	-
Nov-09	F -	-	-	-
Dec-09	F -	-	-	-
Total 2007	11,250,150	-	-	11,250,150
Total 2008	15,777,670	1,307,149	-	17,084,819
Total 2009	-	-	-	-
Total Reserve	27,027,820	1,307,149	3.00	28,334,969

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - C. Revised due to station scope changes as identified and communicated 9-30-08.
- Approved by PSL station VP.

1336110PSL1 - PSL 1 Spring 2010 Maintenance Reserve

PSL1-23

Current Accrual: \$ 27,849,857
 Requested Change: \$ <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,849,857

Revised Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Days Remaining: 18.34
 Remaining to Accrue: \$ 27,849,857

	Current Accrual as of 09/2007	Requested Change	month calc.	Revised Accrual as of 09/2008
Jan-08	F -	-	-	-
Feb-08	F -	-	-	-
Mar-08	F -	-	-	-
Apr-08	F -	-	-	-
May-08	F -	-	-	-
Jun-08	F -	-	-	-
Jul-08	F -	-	-	-
Aug-08	F -	-	-	-
Sep-08	F -	-	-	-
Oct-08	F -	-	-	-
Nov-08	F 5,460	(397)	0.00	5,063
Dec-08	F 1,637,906	(119,099)	1.00	1,518,807
Jan-09	F 1,637,906	(119,099)	1.00	1,518,807
Feb-09	F 1,637,906	(119,099)	1.00	1,518,807
Mar-09	F 1,637,906	(119,099)	1.00	1,518,807
Apr-09	F 1,637,906	(119,099)	1.00	1,518,807
May-09	F 1,637,906	(119,099)	1.00	1,518,807
Jun-09	F 1,637,906	(119,099)	1.00	1,518,807
Jul-09	F 1,637,906	(119,099)	1.00	1,518,807
Aug-09	F 1,637,906	(119,099)	1.00	1,518,807
Sep-09	F 1,637,906	(119,099)	1.00	1,518,807
Oct-09	F 1,637,906	(119,099)	1.00	1,518,807
Nov-09	F 1,637,906	(119,099)	1.00	1,518,807
Dec-09	F 1,637,906	(119,099)	1.00	1,518,807
Jan-10	F 1,637,906	(119,099)	1.00	1,518,807
Feb-10	F 1,637,906	(119,099)	1.00	1,518,807
Mar-10	F 1,637,906	(119,099)	1.00	1,518,807
Apr-10	F 1,637,906	(119,099)	1.00	1,518,807
May-10	F -	1,518,807	1.00	1,518,807
Jun-10	F -	506,269	0.33	506,269
Jul-10	F -	-	-	-
Aug-10	F -	-	-	-
Sep-10	F -	-	-	-
Oct-10	F -	-	-	-
Nov-10	F -	-	-	-
Dec-10	F -	-	-	-
Total 2008	1,643,365	(119,496)		1,523,870
Total 2009	19,654,869	(1,429,185)		18,225,684
Total 2010	6,551,623	1,548,681		8,100,304
Total Reserve	27,849,857	0	18.34	27,849,857

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 A. Revised using pro-forma operating schedule dated 8/15/08.

1336109PSL2- PSL 2 Spring 2009 Maintenance Reserve

SI 2-18

Current Accrual: \$ 27,573,375
 Requested Change: \$ (1,500,000) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 26,073,375

Entry Start Month: Sep-08 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 9.07
 Remaining to Accrue: \$ 12,856,256

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-07	A	-	-	-
Feb-07	A	-	-	-
Mar-07	A	-	-	-
Apr-07	A	-	-	-
May-07	A	-	-	-
Jun-07	A	-	-	-
Jul-07	A	-	-	-
Aug-07	A	-	-	-
Sep-07	A	-	-	-
Oct-07	A	-	-	-
Nov-07	A	-	-	-
Dec-07	A	317,294	-	317,294
Jan-08	A	1,612,478	-	1,612,478
Feb-08	A	1,612,478	-	1,612,478
Mar-08	A	1,612,478	-	1,612,478
Apr-08	A	1,612,478	-	1,612,478
May-08	A	1,612,478	-	1,612,478
Jun-08	A	1,612,478	-	1,612,478
Jul-08	A	1,612,478	-	1,612,478
Aug-08	A	1,612,478	-	1,612,478
Sep-08	F	1,612,478	(194,509) 1.00	1,417,969
Oct-08	F	1,612,478	(194,509) 1.00	1,417,969
Nov-08	F	1,612,478	(194,509) 1.00	1,417,969
Dec-08	F	1,612,478	(194,509) 1.00	1,417,969
Jan-09	F	1,612,478	(194,509) 1.00	1,417,969
Feb-09	F	1,612,478	(194,509) 1.00	1,417,969
Mar-09	F	1,612,478	(194,509) 1.00	1,417,969
Apr-09	F	1,612,478	(194,509) 1.00	1,417,969
May-09	F	1,456,432	(38,462) 1.00	1,417,969
Jun-09	F	-	94,531 0.07	94,531
Jul-09	F	-	-	-
Aug-09	F	-	-	-
Sep-09	F	-	-	-
Oct-09	F	-	-	-
Nov-09	F	-	-	-
Dec-09	F	-	-	-
Total 2007	317,294	-		317,294
Total 2008	19,349,737	(778,034)		18,571,702
Total 2009	7,906,344	(721,966)		7,184,379
Total Reserve	27,573,375	(1,500,000)	9.07	26,073,375

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using pro-forma operating schedule dated 8/15/08.
 - B. Revised estimates from 2009 planning cycle.

1336109PTN3 - PTN 3 Spring 2009 Maintenance Reserve

PTN3-24

Current Accrual: \$ 31,599,465
 Requested Change: \$ (3,821,101) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,778,364

Entry Start Month: Sep-08 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 7.17
 Remaining to Accrue: \$ 8,468,546

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-07	A	-	-	-
Feb-07	A	-	-	-
Mar-07	A	-	-	-
Apr-07	A	-	-	-
May-07	A	-	-	-
Jun-07	A	-	-	-
Jul-07	A	-	-	-
Aug-07	A	-	-	-
Sep-07	A	-	-	-
Oct-07	A	1,339,108	-	1,339,108
Nov-07	A	1,797,071	-	1,797,071
Dec-07	A	1,797,071	-	1,797,071
Jan-08	A	1,797,071	-	1,797,071
Feb-08	A	1,797,071	-	1,797,071
Mar-08	A	1,797,071	-	1,797,071
Apr-08	A	1,797,071	-	1,797,071
May-08	A	1,797,071	-	1,797,071
Jun-08	A	1,797,071	-	1,797,071
Jul-08	A	1,797,071	-	1,797,071
Aug-08	A	1,797,071	-	1,797,071
Sep-08	F	1,797,071	(615,413) 1.00	1,181,658
Oct-08	F	1,797,071	(615,413) 1.00	1,181,658
Nov-08	F	1,797,071	(615,413) 1.00	1,181,658
Dec-08	F	1,797,071	(615,413) 1.00	1,181,658
Jan-09	F	1,797,071	(615,413) 1.00	1,181,658
Feb-09	F	1,797,071	(615,413) 1.00	1,181,658
Mar-09	F	1,507,221	(325,563) 1.00	1,181,658
Apr-09	F	-	196,943 0.17	196,943
May-09	F	-	-	-
Jun-09	F	-	-	-
Jul-09	F	-	-	-
Aug-09	F	-	-	-
Sep-09	F	-	-	-
Oct-09	F	-	-	-
Nov-09	F	-	-	-
Dec-09	F	-	-	-
Total 2007	4,933,250	-		4,933,250
Total 2008	21,564,852	(2,461,654)		19,103,199
Total 2009	5,101,363	(1,359,447)		3,741,916
Total Reserve	31,599,465	(3,821,101)	7.17	27,778,364

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using pro-forma operating schedule dated 8/15/08.
 - B. Revised estimates from 2009 planning cycle.

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1336109PTN4 - PTN 4 Fall 2009 Maintenance Reserve

PTN4-25

Current Accrual: \$ 34,381,915
 Requested Change: \$ (1,235,691) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 33,146,224

Entry Start Month: Sep-08 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 15.13
 Remaining to Accrue: \$ 25,949,034

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-08	A	-	-	-
Feb-08	A	-	-	-
Mar-08	A	-	-	-
Apr-08	A	-	-	-
May-08	A	1,624,012	-	1,624,012
Jun-08	A	1,857,726	-	1,857,726
Jul-08	A	1,857,726	-	1,857,726
Aug-08	A	1,857,726	-	1,857,726
Sep-08	F	1,857,726	(142,545) 1.00	1,715,181
Oct-08	F	1,857,726	(142,545) 1.00	1,715,181
Nov-08	F	1,857,726	(142,545) 1.00	1,715,181
Dec-08	F	1,857,726	(142,545) 1.00	1,715,181
Jan-09	F	1,857,726	(142,545) 1.00	1,715,181
Feb-09	F	1,857,726	(142,545) 1.00	1,715,181
Mar-09	F	1,857,726	(142,545) 1.00	1,715,181
Apr-09	F	1,857,726	(142,545) 1.00	1,715,181
May-09	F	1,857,726	(142,545) 1.00	1,715,181
Jun-09	F	1,857,726	(142,545) 1.00	1,715,181
Jul-09	F	1,857,726	(142,545) 1.00	1,715,181
Aug-09	F	1,857,726	(142,545) 1.00	1,715,181
Sep-09	F	1,857,726	(142,545) 1.00	1,715,181
Oct-09	F	1,857,726	(142,545) 1.00	1,715,181
Nov-09	F	1,176,560	538,621 1.00	1,715,181
Dec-09	F	-	221,314 0.13	221,314
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	F	-	-	-
Dec-10	F	-	-	-
Total 2008	14,628,095	(570,179)		14,057,916
Total 2009	19,753,820	(665,512)		19,088,308
Total 2010	-	-		-
Total Reserve	34,381,915	(1,235,691)	15.13	33,146,224

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using pro-forma operating schedule dated 8/15/08.
 - B. Revised estimates from 2009 planning cycle.

Revised 4/29/09 12

Superseded

1336109PSL2, PSL 2 Spring 2009 Maintenance Reserve

SL2-18

Current Accrual: \$ 26,073,375 ✓
 Requested Change: \$ 3,727,555 ←Note: Leave at \$0 if no changes
 Revised Accrual: \$ 29,800,930 ✓

Entry Start Month: Apr-09 ←Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 2.07
 Remaining to Accrue: \$ 6,658,025

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-07	A -			
Feb-07	A -			
Mar-07	A -			
Apr-07	A -			
May-07	A -			
Jun-07	A -			
Jul-07	A -			
Aug-07	A -			
Sep-07	A -			
Oct-07	A -			
Nov-07	A -			
Dec-07	A 317,294			317,294
Jan-08	A 1,612,478			1,612,478
Feb-08	A 1,612,478			1,612,478
Mar-08	A 1,612,478			1,612,478
Apr-08	A 1,612,478			1,612,478
May-08	A 1,612,478			1,612,478
Jun-08	A 1,612,478			1,612,478
Jul-08	A 1,612,478			1,612,478
Aug-08	A 1,612,478			1,612,478
Sep-08	A 1,417,969			1,417,969
Oct-08	A 1,417,969			1,417,969
Nov-08	A 1,417,969			1,417,969
Dec-08	A 1,417,969			1,417,969
Jan-09	A 1,417,969			1,417,969
Feb-09	A 1,417,969			1,417,969
Mar-09	A 1,417,969			1,417,969
Apr-09	F 1,417,969	1,803,656	1.00	3,221,625
May-09	F 1,417,969	1,803,656	1.00	3,221,625
Jun-09	F 94,531	120,244	0.07	214,775
Jul-09	F -			-
Aug-09	F -			-
Sep-09	F -			-
Oct-09	F -			-
Nov-09	F -			-
Dec-09	F -			-
Total 2007	317,294			317,294
Total 2008	18,571,702			18,571,702
Total 2009	7,184,379	3,727,555		10,911,934
Total Reserve	26,073,375	3,727,555	2.07	29,800,930

Notes
 1. Reviewed for changes as a result of the 2009 planning cycle process.
 A. Revised using pro-forma operating schedule dated 8/15/08.
 B. Revised estimates from 2009 planning cycle.

Revised on 6/16/09
Based on new outage
end date of 6/13/09.
(was 6/2/09)

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Superseded

1030110PSL2 - PSL 2 Fall 2010 Maintenance Reserve PSL 2-19

Current Accrual: \$ 25,351,373
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 25,351,373

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 19.15
 Remaining to Accrue: \$ 25,351,373

	Current Accrual as of 09/2008	Requested Change	month calc	Revised Accrual as of 04/2009
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	F -	-	-	-
Apr-09	F -	-	-	-
May-09	F -	-	-	-
Jun-09	F 1,216,652	(462,094)	0.57	754,559
Jul-09	F 1,298,917	24,870	1.00	1,323,787
Aug-09	F 1,298,917	24,870	1.00	1,323,787
Sep-09	F 1,298,917	24,870	1.00	1,323,787
Oct-09	F 1,298,917	24,870	1.00	1,323,787
Nov-09	F 1,298,917	24,870	1.00	1,323,787
Dec-09	F 1,298,917	24,870	1.00	1,323,787
Jan-10	F 1,298,917	24,870	1.00	1,323,787
Feb-10	F 1,298,917	24,870	1.00	1,323,787
Mar-10	F 1,298,917	24,870	1.00	1,323,787
Apr-10	F 1,298,917	24,870	1.00	1,323,787
May-10	F 1,298,917	24,870	1.00	1,323,787
Jun-10	F 1,298,917	24,870	1.00	1,323,787
Jul-10	F 1,298,917	24,870	1.00	1,323,787
Aug-10	F 1,298,917	24,870	1.00	1,323,787
Sep-10	F 1,298,917	24,870	1.00	1,323,787
Oct-10	F 1,298,917	24,870	1.00	1,323,787
Nov-10	F 1,298,917	24,870	1.00	1,323,787
Dec-10	F 1,298,917	24,870	1.00	1,323,787
Jan-11	F 754,210	14,440	0.58	768,650
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F -	-	-	-
Total 2009	9,010,156	(312,876)		8,697,280
Total 2010	15,587,007	298,436		15,885,443
Total 2011	754,210	14,440		768,650
Total Reserve	25,351,373	0	19.15	25,351,373

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 A. Revised using pro-forma operating schedule dated 8/15/08.

Revised 2-13-09

14

Outage End Date Changed from #15/09 to 4/20/09.

Superseded 5/12/09

Current Accrual: \$ 27,778,367
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,778,367

Entry Start Month: Feb-09 <=Note: Enter new starting month for accrual (only if entries have already been recorded)
 Months Remaining: 2.67
 Remaining to Accrue: \$ 2,560,259

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-07	A -	-	-	-
Feb-07	A -	-	-	-
Mar-07	A -	-	-	-
Apr-07	A -	-	-	-
May-07	A -	-	-	-
Jun-07	A -	-	-	-
Jul-07	A -	-	-	-
Aug-07	A -	-	-	-
Sep-07	A -	-	-	-
Oct-07	A 1,339,108	-	-	1,339,108
Nov-07	A 1,797,071	-	-	1,797,071
Dec-07	A 1,797,071	-	-	1,797,071
Jan-08	A 1,797,071	-	-	1,797,071
Feb-08	A 1,797,071	-	-	1,797,071
Mar-08	A 1,797,071	-	-	1,797,071
Apr-08	A 1,797,071	-	-	1,797,071
May-08	A 1,797,071	-	-	1,797,071
Jun-08	A 1,797,071	-	-	1,797,071
Jul-08	A 1,797,071	-	-	1,797,071
Aug-08	A 1,797,071	-	-	1,797,071
Sep-08	A 1,181,658	-	-	1,181,658
Oct-08	A 1,181,658	-	-	1,181,658
Nov-08	A 1,181,658	-	-	1,181,658
Dec-08	A 1,181,658	-	-	1,181,658
Jan-09	A 1,181,658	-	-	1,181,658
Feb-09	F 1,181,658	(221,561)	1.00	960,097
Mar-09	F 1,181,658	(221,561)	1.00	960,097
Apr-09	F 196,943	443,122	0.67	640,065
May-09	F -	-	-	-
Jun-09	F -	-	-	-
Jul-09	F -	-	-	-
Aug-09	F -	-	-	-
Sep-09	F -	-	-	-
Oct-09	F -	-	-	-
Nov-09	F -	-	-	-
Dec-09	F -	-	-	-
Total 2007	4,933,250	-	-	4,933,250
Total 2008	19,103,200	-	-	19,103,200
Total 2009	3,741,917	-	-	3,741,917
Total Reserve	27,778,367	-	2.67	27,778,367

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using pro-forma operating schedule dated 8/15/08.
 - B. Revised estimates from 2009 planning cycle.

Revised 2-13-09 15

Prior Outage End Date
Changed from 4/15/09
to 4/20/09.

1336110PTN3 -- PTN 3 Fall 2010 Maintenance Reserve

PTN3-25

Current Accrual: \$ 36,352,642
 Requested Change: \$ 975,324 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 37,327,966

Superseded 5/12/09

Entry Start Month: <=Note: Enter new starting month for accrual
 (only if entries have already been recorded)
 Months Remaining: 19.50
 Remaining to Accrue: \$ 37,327,966

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	F 317,409	(317,409)	-	-
Apr-09	F 1,929,348	(1,284,814)	0.34	644,533
May-09	F 1,929,348	(14,892)	1.00	1,914,455
Jun-09	F 1,929,348	(14,892)	1.00	1,914,455
Jul-09	F 1,929,348	(14,892)	1.00	1,914,455
Aug-09	F 1,929,348	(14,892)	1.00	1,914,455
Sep-09	F 1,929,348	(14,892)	1.00	1,914,455
Oct-09	F 1,929,348	(14,892)	1.00	1,914,455
Nov-09	F 1,929,348	(14,892)	1.00	1,914,455
Dec-09	F 1,929,348	(14,892)	1.00	1,914,455
Jan-10	F 1,929,348	(14,892)	1.00	1,914,455
Feb-10	F 1,929,348	(14,892)	1.00	1,914,455
Mar-10	F 1,929,348	(14,892)	1.00	1,914,455
Apr-10	F 1,929,348	(14,892)	1.00	1,914,455
May-10	F 1,929,348	(14,892)	1.00	1,914,455
Jun-10	F 1,929,348	(14,892)	1.00	1,914,455
Jul-10	F 1,929,348	(14,892)	1.00	1,914,455
Aug-10	F 1,929,348	(14,892)	1.00	1,914,455
Sep-10	F 1,929,348	(14,892)	1.00	1,914,455
Oct-10	F 1,306,977	607,478	1.00	1,914,455
Nov-10	F -	1,914,455	1.00	1,914,455
Dec-10	F -	308,783	0.16	308,783
Jan-11	F -	-	-	-
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F -	-	-	-
Total 2009	17,681,537	(1,721,361)		15,960,175
Total 2010	18,671,105	2,696,685		21,367,791
Total 2011	-	-		-
Total Reserve	36,352,642	975,324	19.50	37,327,966

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using pro-forma operating schedule dated 8/15/08.
 - B. Revised estimates from 2009 planning cycle.

Revised 5/21/09
 Prior Outage End Date 11/6
 Changed from 4/20/09 to 5/17/09
 Superseded

~~1036110PTN3 - PTN 3 Fall 2010 Maintenance Reserve~~ ~~PTN3-25~~

Current Accrual: \$ 37,327,966
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 37,327,966

Entry Start Month: May-09 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 18.87
 Remaining to Accrue: \$ 36,683,433

	Current Accrual as of 09/2007	Requested Change	month calc	Revised Accrual as of 09/2008
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	A -	-	-	-
Apr-09	A 644,533	-	-	644,533
May-09	F 1,914,455	(528,874)	0.71	1,385,582
Jun-09	F 1,914,455	29,121	1.00	1,943,576
Jul-09	F 1,914,455	29,121	1.00	1,943,576
Aug-09	F 1,914,455	29,121	1.00	1,943,576
Sep-09	F 1,914,455	29,121	1.00	1,943,576
Oct-09	F 1,914,455	29,121	1.00	1,943,576
Nov-09	F 1,914,455	29,121	1.00	1,943,576
Dec-09	F 1,914,455	29,121	1.00	1,943,576
Jan-10	F 1,914,455	29,121	1.00	1,943,576
Feb-10	F 1,914,455	29,121	1.00	1,943,576
Mar-10	F 1,914,455	29,121	1.00	1,943,576
Apr-10	F 1,914,455	29,121	1.00	1,943,576
May-10	F 1,914,455	29,121	1.00	1,943,576
Jun-10	F 1,914,455	29,121	1.00	1,943,576
Jul-10	F 1,914,455	29,121	1.00	1,943,576
Aug-10	F 1,914,455	29,121	1.00	1,943,576
Sep-10	F 1,914,455	29,121	1.00	1,943,576
Oct-10	F 1,914,455	29,121	1.00	1,943,576
Nov-10	F 1,914,455	29,121	1.00	1,943,576
Dec-10	F 308,783	4,697	0.16	313,480
Jan-11	F -	-	-	-
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F -	-	-	-
Total 2009	15,960,175	(325,027)		15,635,148
Total 2010	21,367,791	325,027		21,692,818
Total 2011	-	-		-
Total Reserve	37,327,966	(0)	18.87	37,327,966

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using pro-forma operating schedule dated 8/15/08.
 - B. Revised estimates from 2009 planning cycle.

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~~1336410PTN3~~ ~~PTN 3 Fall 2010 Maintenance Reserve~~ ~~PTN3-25~~

Current Accrual: \$ 37,327,966
 Requested Change: \$ - <=>Note: Leave at \$0 if no changes
 Revised Accrual: \$ 37,327,966

Entry Start Month: Aug-09 <=>Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 15.03
 Remaining to Accrue: \$ 31,410,699
 Outage End Date: 11/1/2010

	Current Accrual as of 07/2009	Requested Change	month calc	Revised Accrual as of 08/2009
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	A -	-	-	-
Apr-09	A 644,533	-	-	644,533
May-09	A 1,385,582	-	-	1,385,582
Jun-09	A 1,943,576	-	-	1,943,576
Jul-09	A 1,943,576	-	-	1,943,576
Aug-09	F 1,943,576	145,827	1.00	2,089,403
Sep-09	F 1,943,576	145,827	1.00	2,089,403
Oct-09	F 1,943,576	145,827	1.00	2,089,403
Nov-09	F 1,943,576	145,827	1.00	2,089,403
Dec-09	F 1,943,576	145,827	1.00	2,089,403
Jan-10	F 1,943,576	145,827	1.00	2,089,403
Feb-10	F 1,943,576	145,827	1.00	2,089,403
Mar-10	F 1,943,576	145,827	1.00	2,089,403
Apr-10	F 1,943,576	145,827	1.00	2,089,403
May-10	F 1,943,576	145,827	1.00	2,089,403
Jun-10	F 1,943,576	145,827	1.00	2,089,403
Jul-10	F 1,943,576	145,827	1.00	2,089,403
Aug-10	F 1,943,576	145,827	1.00	2,089,403
Sep-10	F 1,943,576	145,827	1.00	2,089,403
Oct-10	F 1,943,576	145,827	1.00	2,089,403
Nov-10	F 1,943,576	(1,873,929)	0.03	69,647
Dec-10	F 313,480	(313,480)	-	-
Jan-11	F -	-	-	-
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F -	-	-	-
Total 2009	15,635,148	729,136		16,364,285
Total 2010	21,692,818	(729,136)		20,963,681
Total 2011	-	-		-
Total Reserve	37,327,966	0	15.03	37,327,966

Notes
 1. Reviewed for changes as a result of the 2009 planning cycle process.
 A. Revised using approved operating schedule dated 8/1/09.
 B. Revised estimates from 2009 planning cycle.
 C. Revised using actual prior outage end date.

1336110PSL1 - PSL 1 Spring 2010 Maintenance Reserve

PSL1-23

Current Accrual: \$ 27,849,857
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,849,857

Revised Entry Start Month: Aug-09 <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Days Remaining: 9.65
 Remaining to Accrue: \$ 15,694,339
 Outage End Date: 5/20/2010

	Current Accrual as of 07/2009	Requested Change	month calc	Revised Accrual as of 08/2009
Jan-08	F -	-	-	-
Feb-08	F -	-	-	-
Mar-08	F -	-	-	-
Apr-08	F -	-	-	-
May-08	F -	-	-	-
Jun-08	F -	-	-	-
Jul-08	F -	-	-	-
Aug-08	F -	-	-	-
Sep-08	F -	-	-	-
Oct-08	F -	-	-	-
Nov-08	A 5,063	-	-	5,063
Dec-08	A 1,518,807	-	-	1,518,807
Jan-09	A 1,518,807	-	-	1,518,807
Feb-09	A 1,518,807	-	-	1,518,807
Mar-09	A 1,518,807	-	-	1,518,807
Apr-09	A 1,518,807	-	-	1,518,807
May-09	A 1,518,807	-	-	1,518,807
Jun-09	A 1,518,807	-	-	1,518,807
Jul-09	A 1,518,807	-	-	1,518,807
Aug-09	F 1,518,807	108,365	1.00	1,627,172
Sep-09	F 1,518,807	108,365	1.00	1,627,172
Oct-09	F 1,518,807	108,365	1.00	1,627,172
Nov-09	F 1,518,807	108,365	1.00	1,627,172
Dec-09	F 1,518,807	108,365	1.00	1,627,172
Jan-10	F 1,518,807	108,365	1.00	1,627,172
Feb-10	F 1,518,807	108,365	1.00	1,627,172
Mar-10	F 1,518,807	108,365	1.00	1,627,172
Apr-10	F 1,518,807	108,365	1.00	1,627,172
May-10	F 1,518,807	(469,018)	0.65	1,049,789
Jun-10	F 506,269	(506,269)	-	-
Jul-10	F -	-	-	-
Aug-10	F -	-	-	-
Sep-10	F -	-	-	-
Oct-10	F -	-	-	-
Nov-10	F -	-	-	-
Dec-10	F -	-	-	-
Total 2008	1,523,870	-		1,523,870
Total 2009	18,225,684	541,826		18,767,510
Total 2010	8,100,304	(541,826)		7,558,477
Total Reserve	27,849,857	(0)	9.65	27,849,857

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using approved operating schedule dated 8/1/09.

~~1336110PSL2 PSL 2 Fall 2010 Maintenance Reserve~~

RSI-2-19

Current Accrual: \$ 25,351,373
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 25,351,373

Entry Start Month: Aug-09 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 17.35
 Remaining to Accrue: \$ 23,273,028
 Outage End Date: 1/11/2011

	Current Accrual as of 07/2009	Requested Change	month calc	Revised Accrual as of 08/2009
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	F -	-	-	-
Apr-09	F -	-	-	-
May-09	F -	-	-	-
Jun-09	A 754,559	-	-	754,559
Jul-09	A 1,323,787	-	-	1,323,787
Aug-09	F 1,323,787	17,224	1.00	1,341,011
Sep-09	F 1,323,787	17,224	1.00	1,341,011
Oct-09	F 1,323,787	17,224	1.00	1,341,011
Nov-09	F 1,323,787	17,224	1.00	1,341,011
Dec-09	F 1,323,787	17,224	1.00	1,341,011
Jan-10	F 1,323,787	17,224	1.00	1,341,011
Feb-10	F 1,323,787	17,224	1.00	1,341,011
Mar-10	F 1,323,787	17,224	1.00	1,341,011
Apr-10	F 1,323,787	17,224	1.00	1,341,011
May-10	F 1,323,787	17,224	1.00	1,341,011
Jun-10	F 1,323,787	17,224	1.00	1,341,011
Jul-10	F 1,323,787	17,224	1.00	1,341,011
Aug-10	F 1,323,787	17,224	1.00	1,341,011
Sep-10	F 1,323,787	17,224	1.00	1,341,011
Oct-10	F 1,323,787	17,224	1.00	1,341,011
Nov-10	F 1,323,787	17,224	1.00	1,341,011
Dec-10	F 1,323,787	17,224	1.00	1,341,011
Jan-11	F 768,650	(292,808)	0.36	475,843
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F -	-	-	-

Notes

1. Reviewed for changes as a result of the 2009 planning cycle process.
 - A. Revised using approved operating schedule dated 8/1/09.
 - B. Revised using actual prior outage end date.

Total 2009	8,697,280	86,120		8,783,400
Total 2010	15,885,443	206,688		16,092,131
Total 2011	768,650	(292,808)		475,843
Total Reserve	25,351,373	(0)	17.35	25,351,373

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1336110PSL1 - PSL 1 Spring 2010 Maintenance Reserve

PSL1.23

Current Accrual: \$ 27,849,857
 Requested Change: \$ (497,000) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 27,352,857

Revised Entry Start Month: Nov-09 <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Days Remaining: 6.65
 Remaining to Accrue: \$ 10,315,822
 Outage End Date: 5/20/2010

	Current Accrual as of 09/2009	Requested Change	month calc	Revised Accrual as of 09/2009
Jan-08	F -	-	-	-
Feb-08	F -	-	-	-
Mar-08	F -	-	-	-
Apr-08	F -	-	-	-
May-08	F -	-	-	-
Jun-08	F -	-	-	-
Jul-08	F -	-	-	-
Aug-08	F -	-	-	-
Sep-08	F -	-	-	-
Oct-08	F -	-	-	-
Nov-08	A 5,063	-	-	5,063
Dec-08	A 1,518,807	-	-	1,518,807
Jan-09	A 1,518,807	-	-	1,518,807
Feb-09	A 1,518,807	-	-	1,518,807
Mar-09	A 1,518,807	-	-	1,518,807
Apr-09	A 1,518,807	-	-	1,518,807
May-09	A 1,518,807	-	-	1,518,807
Jun-09	A 1,518,807	-	-	1,518,807
Jul-09	A 1,518,807	-	-	1,518,807
Aug-09	A 1,627,172	-	-	1,627,172
Sep-09	A 1,627,172	-	-	1,627,172
Oct-09	A 1,627,172	-	-	1,627,172
Nov-09	F 1,627,172	(74,791)	1.00	1,552,381
Dec-09	F 1,627,172	(74,791)	1.00	1,552,381
Jan-10	F 1,627,172	(74,791)	1.00	1,552,381
Feb-10	F 1,627,172	(74,791)	1.00	1,552,381
Mar-10	F 1,627,172	(74,791)	1.00	1,552,381
Apr-10	F 1,627,172	(74,791)	1.00	1,552,381
May-10	F 1,049,789	(48,252)	0.65	1,001,536
Jun-10	F -	-	-	-
Jul-10	F -	-	-	-
Aug-10	F -	-	-	-
Sep-10	F -	-	-	-
Oct-10	F -	-	-	-
Nov-10	F -	-	-	-
Dec-10	F -	-	-	-
Total 2008	1,523,870	-		1,523,870
Total 2009	18,767,510	(149,583)		18,617,927
Total 2010	7,558,477	(347,417)		7,211,060
Total Reserve	27,849,857	(497,000)	6.65	27,352,857

Notes

1. Reviewed for changes as a result of the 2010 planning cycle process.
 - A. Revised using change to PSL2-19 start date to 1/3/2011 (pending approved operating schedule to be issued in Nov).
 - B. Revised estimates from 2010 planning cycle dated 11/9/2009.

1336110PSL2 - PSL 2 Winter 2011 Maintenance Reserve PSL2-19

Current Accrual: \$ 25,351,372
 Requested Change: \$ 3,282,731 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 28,634,103

Entry Start Month: Nov-09 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 16.26
 Remaining to Accrue: \$ 22,532,726
 Outage End Date: 3/8/2011

	Current Accrual as of 09/2009	Requested Change	month calc	Revised Accrual as of 09/2009
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	F	-	-	-
Apr-09	F	-	-	-
May-09	F	-	-	-
Jun-09	A	754,559	-	754,559
Jul-09	A	1,323,787	-	1,323,787
Aug-09	A	1,341,011	-	1,341,011
Sep-09	A	1,341,011	-	1,341,011
Oct-09	A	1,341,011	-	1,341,011
Nov-09	F	1,341,011	44,931 1.00	1,385,941
Dec-09	F	1,341,011	44,931 1.00	1,385,941
Jan-10	F	1,341,011	44,931 1.00	1,385,941
Feb-10	F	1,341,011	44,931 1.00	1,385,941
Mar-10	F	1,341,011	44,931 1.00	1,385,941
Apr-10	F	1,341,011	44,931 1.00	1,385,941
May-10	F	1,341,011	44,931 1.00	1,385,941
Jun-10	F	1,341,011	44,931 1.00	1,385,941
Jul-10	F	1,341,011	44,931 1.00	1,385,941
Aug-10	F	1,341,011	44,931 1.00	1,385,941
Sep-10	F	1,341,011	44,931 1.00	1,385,941
Oct-10	F	1,341,011	44,931 1.00	1,385,941
Nov-10	F	1,341,011	44,931 1.00	1,385,941
Dec-10	F	1,341,011	44,931 1.00	1,385,941
Jan-11	F	475,842	910,099 1.00	1,385,941
Feb-11	F	-	1,385,941 1.00	1,385,941
Mar-11	F	-	357,662 0.26	357,662
Apr-11	F	-	-	-
May-11	F	-	-	-
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-

Notes

- Reviewed for changes as a result of the 2010 planning cycle process.
 - Revised using change to PSL2-19 start date to 1/3/2011 (pending approved operating schedule to be issued in Nov).
 - Revised estimates from 2010 planning cycle dated 11/9/2009.

Total 2009	8,783,400	89,861		8,873,261
Total 2010	16,092,131	539,167		16,631,297
Total 2011	475,842	2,653,703		3,129,545
Total Reserve	25,351,372	3,282,731	16.26	28,634,103

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1336110PTN3 - PTN 3 Fall 2010 Maintenance Reserve

PTN3-25

Current Accrual: \$ 37,327,968
 Requested Change: \$ (2,364,793) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 34,963,175

Entry Start Month: Nov-09 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 12.03
 Remaining to Accrue: \$ 22,777,696
 Outage End Date: 11/1/2010

	Current Accrual as of 09/2009	Requested Change	month calc	Revised Accrual as of 08/2009
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	A	-	-	-
Apr-09	A	644,533	-	644,533
May-09	A	1,385,582	-	1,385,582
Jun-09	A	1,943,576	-	1,943,576
Jul-09	A	1,943,576	-	1,943,576
Aug-09	A	2,089,403	-	2,089,403
Sep-09	A	2,089,404	-	2,089,404
Oct-09	A	2,089,403	-	2,089,403
Nov-09	F	2,089,403	(196,520) 1.00	1,892,883
Dec-09	F	2,089,403	(196,520) 1.00	1,892,883
Jan-10	F	2,089,404	(196,521) 1.00	1,892,883
Feb-10	F	2,089,404	(196,521) 1.00	1,892,883
Mar-10	F	2,089,403	(196,520) 1.00	1,892,883
Apr-10	F	2,089,403	(196,520) 1.00	1,892,883
May-10	F	2,089,403	(196,520) 1.00	1,892,883
Jun-10	F	2,089,403	(196,520) 1.00	1,892,883
Jul-10	F	2,089,403	(196,520) 1.00	1,892,883
Aug-10	F	2,089,403	(196,520) 1.00	1,892,883
Sep-10	F	2,089,403	(196,520) 1.00	1,892,883
Oct-10	F	2,089,403	(196,520) 1.00	1,892,883
Nov-10	F	69,647	(6,551) 0.03	63,096
Dec-10	F	-	-	-
Jan-11	F	-	-	-
Feb-11	F	-	-	-
Mar-11	F	-	-	-
Apr-11	F	-	-	-
May-11	F	-	-	-
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009	16,364,285	(393,040)		15,971,245
Total 2010	20,963,682	(1,971,753)		18,991,930
Total 2011	-	-		-
Total Reserve	37,327,968	(2,364,793)	12.03	34,963,175

Notes

1. Reviewed for changes as a result of the 2010 planning cycle process.
 - A. Revised using change to PSL2-19 start date to 1/3/2011 (pending approved operating schedule to be issued in Nov).
 - B. Revised estimates from 2010 planning cycle dated 11/9/2009.

1336111PTN4 - PTN 4 Spring 2011 Maintenance Reserve

PTN4-26

Current Accrual: \$ 37,962,505
 Requested Change: \$ (2,761,002) <--Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,201,503

Entry Start Month: [] <--Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 16.64
 Remaining to Accrue: \$ 35,201,503
 Outage End Date: 4/23/2011

	Current Accrual as of 09/2009	Requested Change	month calc	Revised Accrual as of 09/2009
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	F	-	-	-
Apr-09	F	-	-	-
May-09	F	-	-	-
Jun-09	F	-	-	-
Jul-09	F	-	-	-
Aug-09	F	-	-	-
Sep-09	F	-	-	-
Oct-09	F	-	-	-
Nov-09	F	-	-	-
Dec-09	F	1,994,283	(145,044) 0.87	1,849,239
Jan-10	F	2,281,283	(165,917) 1.00	2,115,366
Feb-10	F	2,281,283	(165,917) 1.00	2,115,366
Mar-10	F	2,281,283	(165,917) 1.00	2,115,366
Apr-10	F	2,281,283	(165,917) 1.00	2,115,366
May-10	F	2,281,283	(165,917) 1.00	2,115,366
Jun-10	F	2,281,283	(165,917) 1.00	2,115,366
Jul-10	F	2,281,283	(165,917) 1.00	2,115,366
Aug-10	F	2,281,283	(165,917) 1.00	2,115,366
Sep-10	F	2,281,283	(165,917) 1.00	2,115,366
Oct-10	F	2,281,283	(165,917) 1.00	2,115,366
Nov-10	F	2,281,283	(165,917) 1.00	2,115,366
Dec-10	F	2,281,283	(165,917) 1.00	2,115,366
Jan-11	F	2,281,283	(165,917) 1.00	2,115,366
Feb-11	F	2,281,283	(165,917) 1.00	2,115,366
Mar-11	F	2,281,283	(165,917) 1.00	2,115,366
Apr-11	F	1,748,983	(127,203) 0.77	1,621,780
May-11	F	-	-	-
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009	1,994,283	(145,044)		1,849,239
Total 2010	27,375,391	(1,991,004)		25,384,387
Total 2011	8,592,831	(624,954)		7,967,877
Total Reserve	37,962,505	(2,761,002)	16.64	35,201,503

Notes

1. Reviewed for changes as a result of the 2010 planning cycle process.
 - A. Revised using change to PSL2-19 start date to 1/3/2011 (pending approved operating schedule to be issued in Nov).
 - B. Revised estimates from 2010 planning cycle dated 11/9/2009.

1336110PSL1 - PSL 1 Spring 2010 Maintenance Reserve

PSL1-23

Current Accrual: \$ 27,352,857
 Requested Change: \$ 4,535,501 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 31,888,358

Revised Entry Start Month: Mar-10 <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Days Remaining: 2.65
 Remaining to Accrue: \$ 8,641,799
 Outage End Date: 5/20/2010

	Current Accrual as of 09/2009	Requested Change	month calc	Revised Accrual as of 03/2010
Jan-08	F	-	-	-
Feb-08	F	-	-	-
Mar-08	F	-	-	-
Apr-08	F	-	-	-
May-08	F	-	-	-
Jun-08	F	-	-	-
Jul-08	F	-	-	-
Aug-08	F	-	-	-
Sep-08	F	-	-	-
Oct-08	F	-	-	-
Nov-08	A	5,063	-	5,063
Dec-08	A	1,518,807	-	1,518,807
Jan-09	A	1,518,807	-	1,518,807
Feb-09	A	1,518,807	-	1,518,807
Mar-09	A	1,518,807	-	1,518,807
Apr-09	A	1,518,807	-	1,518,807
May-09	A	1,518,807	-	1,518,807
Jun-09	A	1,518,807	-	1,518,807
Jul-09	A	1,518,807	-	1,518,807
Aug-09	A	1,627,172	-	1,627,172
Sep-09	A	1,627,172	-	1,627,172
Oct-09	A	1,627,172	-	1,627,172
Nov-09	A	1,552,381	-	1,552,381
Dec-09	A	1,552,381	-	1,552,381
Jan-10	A	1,552,381	-	1,552,381
Feb-10	A	1,552,381	-	1,552,381
Mar-10	F	1,714,641	1.00	3,267,022
Apr-10	F	1,714,641	1.00	3,267,022
May-10	F	1,001,536	0.65	2,107,756
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	F	-	-	-
Dec-10	F	-	-	-
Total 2008		1,523,870	-	1,523,870
Total 2009		18,617,927	-	18,617,927
Total 2010		7,211,060	4,535,501	11,746,561
Total Reserve		27,352,857	4,535,501	31,888,358

Notes

1. Reviewed for changes as a result of the 2010 planning cycle process.
 - A. Revised using change to PSL2-19 start date to 1/3/2011 (pending approved operating schedule to be issued in Nov).
 - B. Revised estimates from 2010 planning cycle dated 11/9/2009.
 - C. Revised scope of \$4,535,501 as of 3/31/10.

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133611PSL1 - PSL 1 Fall 2011 Maintenance Reserve

PSL1-24

Current Accrual: \$ 28,370,879
 Requested Change: \$ 7,424,064 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,794,943

Revised Entry Start Month: <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Months Remaining: 18.09
 Remaining to Accrue: \$ 35,794,943
 Outage End Date: 12/17/2011

	Current Accrual as of 05/2010	Requested Change	month calc	Revised Accrual as of 06/2010
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	163,222	0.54	1,062,200
Jul-10	F	304,140	1.00	1,979,256
Aug-10	F	304,140	1.00	1,979,256
Sep-10	F	304,140	1.00	1,979,256
Oct-10	F	304,140	1.00	1,979,256
Nov-10	F	304,140	1.00	1,979,256
Dec-10	F	304,140	1.00	1,979,256
Jan-11	F	304,140	1.00	1,979,256
Feb-11	F	304,140	1.00	1,979,256
Mar-11	F	304,140	1.00	1,979,256
Apr-11	F	304,140	1.00	1,979,256
May-11	F	304,140	1.00	1,979,256
Jun-11	F	304,140	1.00	1,979,256
Jul-11	F	304,140	1.00	1,979,256
Aug-11	F	304,140	1.00	1,979,256
Sep-11	F	304,140	1.00	1,979,256
Oct-11	F	304,140	1.00	1,979,256
Nov-11	F	1,309,209	1.00	1,979,256
Dec-11	F	1,085,398	0.55	1,085,398
Jan-12	F	-	-	-
Feb-12	F	-	-	-
Mar-12	F	-	-	-
Apr-12	F	-	-	-
May-12	F	-	-	-
Jun-12	F	-	-	-
Jul-12	F	-	-	-
Aug-12	F	-	-	-
Sep-12	F	-	-	-
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010		1,988,060		12,937,734
Total 2011		5,436,004		22,857,209
Total 2012				
Total Reserve	28,370,879	7,424,064	18.09	35,794,943

Notes

- Reviewed for changes as a result of the 2011 planning cycle process.
 - Revised estimates from Change in Outage Estimate Authorization Form dated 8/30/10.
 - Estimate remained unchanged for the final Outage Budget
- Outage dates are based on the Approved Operating Schedule dated 6/23/2010.

26

1336110PSL2 - PSL 2 Winter 2011 Maintenance Reserve PSL2-19

Current Accrual: \$ 28,634,103
 Requested Change: \$ 7,263,212 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,897,315

Entry Start Month: Jun-10 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 9.84
 Remaining to Accrue: \$ 20,094,347
 Outage End Date: 3/26/2011

	Current Accrual as of 05/2010	Requested Change	month calc	Revised Accrual as of 6/2010
Jan-09	F -	-	-	-
Feb-09	F -	-	-	-
Mar-09	F -	-	-	-
Apr-09	F -	-	-	-
May-09	F -	-	-	-
Jun-09	A 754,559	-	-	754,559
Jul-09	A 1,323,787	-	-	1,323,787
Aug-09	A 1,341,011	-	-	1,341,011
Sep-09	A 1,341,011	-	-	1,341,011
Oct-09	A 1,341,011	-	-	1,341,011
Nov-09	A 1,385,941	-	-	1,385,941
Dec-09	A 1,385,941	-	-	1,385,941
Jan-10	A 1,385,941	-	-	1,385,941
Feb-10	A 1,385,941	-	-	1,385,941
Mar-10	A 1,385,941	-	-	1,385,941
Apr-10	A 1,385,941	-	-	1,385,941
May-10	A 1,385,941	-	-	1,385,941
Jun-10	F 1,385,941	656,435	1.00	2,042,376
Jul-10	F 1,385,941	656,435	1.00	2,042,376
Aug-10	F 1,385,941	656,435	1.00	2,042,376
Sep-10	F 1,385,941	656,435	1.00	2,042,376
Oct-10	F 1,385,941	656,435	1.00	2,042,376
Nov-10	F 1,385,941	656,435	1.00	2,042,376
Dec-10	F 1,385,941	656,435	1.00	2,042,376
Jan-11	F 1,385,941	656,435	1.00	2,042,376
Feb-11	F 1,385,941	656,435	1.00	2,042,376
Mar-11	F 357,662	1,355,298	0.84	1,712,961
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F -	-	-	-
Total 2009	8,873,261	-		8,873,261
Total 2010	16,631,297	4,595,044		21,226,341
Total 2011	3,129,545	2,668,168		5,797,713
Total Reserve	28,634,103	7,263,212	9.84	35,897,315

Notes
 1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised using Approved Operating Schedule dated 6/23/10.
 B. Revised approved estimates dated 7/1/10.

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1336110PSL2 - PSL 2 Winter 2011 Maintenance Reserve

PSL2-19

Current Accrual: \$ 35,897,315
 Requested Change: \$ (1,179,459) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 34,717,856

Entry Start Month: Aug-10 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 7.84
 Remaining to Accrue: \$ 14,830,136
 Outage End Date: 3/26/2011

	Current Accrual as of 07/2010	Requested Change	month calc	Revised Accrual as of 08/2010
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	F	-	-	-
Apr-09	F	-	-	-
May-09	F	-	-	-
Jun-09	A	754,559	-	754,559
Jul-09	A	1,323,787	-	1,323,787
Aug-09	A	1,341,011	-	1,341,011
Sep-09	A	1,341,011	-	1,341,011
Oct-09	A	1,341,011	-	1,341,011
Nov-09	A	1,385,941	-	1,385,941
Dec-09	A	1,385,941	-	1,385,941
Jan-10	A	1,385,941	-	1,385,941
Feb-10	A	1,385,941	-	1,385,941
Mar-10	A	1,385,941	-	1,385,941
Apr-10	A	1,385,941	-	1,385,941
May-10	A	1,385,941	-	1,385,941
Jun-10	A	2,042,376	-	2,042,376
Jul-10	A	2,042,376	-	2,042,376
Aug-10	F	2,042,376	(150,466) 1.00	1,891,910
Sep-10	F	2,042,376	(150,466) 1.00	1,891,910
Oct-10	F	2,042,376	(150,466) 1.00	1,891,910
Nov-10	F	2,042,376	(150,466) 1.00	1,891,910
Dec-10	F	2,042,376	(150,466) 1.00	1,891,910
Jan-11	F	2,042,376	(150,466) 1.00	1,891,910
Feb-11	F	2,042,376	(150,466) 1.00	1,891,910
Mar-11	F	1,712,961	(126,197) 0.84	1,586,763
Apr-11	F	-	-	-
May-11	F	-	-	-
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009	8,873,261	-	-	8,873,261
Total 2010	21,226,341	(752,330)	-	20,474,011
Total 2011	5,797,713	(427,129)	-	5,370,584
Total Reserve	35,897,315	(1,179,459)	7.84	34,717,856

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 - A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Accrual as of 7/2010 is based on estimate from Change in Outage Estimate Authorization Form dated 6/30/2010.
3. Outage dates are based on the Approved Operating Schedule dated 6/23/2010.

1336110PTN3 - PTN 3 Fall 2010 Maintenance Reserve

PTN3-25

Current Accrual: \$ 34,963,175
 Requested Change: <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 34,963,175

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 5.17
 Remaining to Accrue: \$ 9,527,513
 Outage End Date: 11/5/2010

	Current Accrual as of 05/2010	Requested Change	month calc	Revised Accrual as of 06/2010
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	A	-	-	-
Apr-09	A	644,533	-	644,533
May-09	A	1,385,582	-	1,385,582
Jun-09	A	1,943,576	-	1,943,576
Jul-09	A	1,943,576	-	1,943,576
Aug-09	A	2,089,403	-	2,089,403
Sep-09	A	2,089,404	-	2,089,404
Oct-09	A	2,089,403	-	2,089,403
Nov-09	A	1,892,883	-	1,892,883
Dec-09	A	1,892,883	-	1,892,883
Jan-10	A	1,892,883	-	1,892,883
Feb-10	A	1,892,883	-	1,892,883
Mar-10	A	1,892,883	-	1,892,883
Apr-10	A	1,892,883	-	1,892,883
May-10	A	1,892,883	-	1,892,883
Jun-10	F	1,892,883	(48,849) 1.00	1,844,035
Jul-10	F	1,892,883	(48,849) 1.00	1,844,035
Aug-10	F	1,892,883	(48,849) 1.00	1,844,035
Sep-10	F	1,892,883	(48,849) 1.00	1,844,035
Oct-10	F	1,892,883	(48,849) 1.00	1,844,035
Nov-10	F	63,096	244,243 0.17	307,339
Dec-10	F	-	-	-
Jan-11	F	-	-	-
Feb-11	F	-	-	-
Mar-11	F	-	-	-
Apr-11	F	-	-	-
May-11	F	-	-	-
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009	15,971,245	-		15,971,245
Total 2010	18,991,930	(0)		18,991,930
Total 2011	-	-		-
Total Reserve	34,963,175	(0)	5.17	34,963,175

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 - A. Revised using change to PSL2-19 start date to 1/3/2011 (pending approved operating schedule to be issued in Nov).
 - B. Revised estimates from 2011 planning cycle dated 8/10/2010.

133614PTN3 - PTN 3 Spring 2012 Maintenance Reserve

PTN3-26

Current Accrual: \$ 33,568,414
 Requested Change: \$ (1,265,851) <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 32,302,563

Entry Start Month: [] <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 18.09
 Remaining to Accrue: \$ 32,302,563
 Outage End Date: 5/8/2012

	Current Accrual as of 07/2010	Requested Change	month calc	Revised Accrual as of 08/2010
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	F 1,896,410	(402,800)	0.84	1,493,610
Dec-10	F 1,955,062	(169,870)	1.00	1,785,192
Jan-11	F 1,955,062	(169,870)	1.00	1,785,192
Feb-11	F 1,955,062	(169,870)	1.00	1,785,192
Mar-11	F 1,955,062	(169,870)	1.00	1,785,192
Apr-11	F 1,955,062	(169,870)	1.00	1,785,192
May-11	F 1,955,062	(169,870)	1.00	1,785,192
Jun-11	F 1,955,062	(169,870)	1.00	1,785,192
Jul-11	F 1,955,062	(169,870)	1.00	1,785,192
Aug-11	F 1,955,062	(169,870)	1.00	1,785,192
Sep-11	F 1,955,062	(169,870)	1.00	1,785,192
Oct-11	F 1,955,062	(169,870)	1.00	1,785,192
Nov-11	F 1,955,062	(169,870)	1.00	1,785,192
Dec-11	F 1,955,062	(169,870)	1.00	1,785,192
Jan-12	F 1,955,062	(169,870)	1.00	1,785,192
Feb-12	F 1,955,062	(169,870)	1.00	1,785,192
Mar-12	F 1,955,062	(169,870)	1.00	1,785,192
Apr-12	F 391,012	1,394,179	1.00	1,785,192
May-12	F	460,695	0.26	460,695
Jun-12	F	-	-	-
Jul-12	F	-	-	-
Aug-12	F	-	-	-
Sep-12	F	-	-	-
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010	3,851,472	(572,670)		3,278,802
Total 2011	23,460,744	(2,038,444)		21,422,300
Total 2012	6,256,198	1,345,263		7,601,461
Total Reserve	33,568,414	(1,265,851)	18.09	32,302,563

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Outage dates are based on the Approved Operating Schedule dated 6/23/10.

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1336111PTN4 - PTN 4 Spring 2011 Maintenance Reserve

PTN4-26

Current Accrual: \$ 35,201,503
 Requested Change: \$ - <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,201,503

Entry Start Month: Jun-10 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 11.42
 Remaining to Accrue: \$ 22,775,436
 Outage End Date: 5/13/2011

	Current Accrual as of 05/2010	Requested Change	month calc	Revised Accrual as of 6/2010
Jan-09	A	-	-	-
Feb-09	A	-	-	-
Mar-09	A	-	-	-
Apr-09	A	-	-	-
May-09	A	-	-	-
Jun-09	A	-	-	-
Jul-09	A	-	-	-
Aug-09	A	-	-	-
Sep-09	A	-	-	-
Oct-09	A	-	-	-
Nov-09	A	-	-	-
Dec-09	A	1,849,239	-	1,849,239
Jan-10	A	2,115,366	-	2,115,366
Feb-10	A	2,115,366	-	2,115,366
Mar-10	A	2,115,366	-	2,115,366
Apr-10	A	2,115,366	-	2,115,366
May-10	A	2,115,366	-	2,115,366
Jun-10	F	2,115,366	(120,906) 1.00	1,994,459
Jul-10	F	2,115,366	(120,906) 1.00	1,994,459
Aug-10	F	2,115,366	(120,906) 1.00	1,994,459
Sep-10	F	2,115,366	(120,906) 1.00	1,994,459
Oct-10	F	2,115,366	(120,906) 1.00	1,994,459
Nov-10	F	2,115,366	(120,906) 1.00	1,994,459
Dec-10	F	2,115,366	(120,906) 1.00	1,994,459
Jan-11	F	2,115,366	(120,906) 1.00	1,994,459
Feb-11	F	2,115,366	(120,906) 1.00	1,994,459
Mar-11	F	2,115,366	(120,906) 1.00	1,994,459
Apr-11	F	1,621,780	372,679 1.00	1,994,459
May-11	F	-	836,386 0.42	836,386
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009	1,849,239	-		1,849,239
Total 2010	25,384,387	(846,345)		24,538,042
Total 2011	7,967,877	846,345		8,814,222
Total Reserve	35,201,503	(0)	11.42	35,201,503

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised using approved Operating Schedule dated 6/23/10.

1336111PTN4 - PTN 4 Spring 2011 Maintenance Reserve PTN4-26

Current Accrual: \$ 35,201,503
 Requested Change: \$ 304,570 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,506,073

Entry Start Month: Aug-10 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 9.42
 Remaining to Accrue: \$ 19,091,088
 Outage End Date: 5/13/2011

	Current Accrual as of 07/2010	Requested Change	month calc	Revised Accrual as of 08/2010
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	F	-	-	-
Apr-09	F	-	-	-
May-09	F	-	-	-
Jun-09	F	-	-	-
Jul-09	F	-	-	-
Aug-09	F	-	-	-
Sep-09	F	-	-	-
Oct-09	F	-	-	-
Nov-09	F	-	-	-
Dec-09	A	1,849,239	-	1,849,239
Jan-10	A	2,115,366	-	2,115,366
Feb-10	A	2,115,366	-	2,115,366
Mar-10	A	2,115,366	-	2,115,366
Apr-10	A	2,115,366	-	2,115,366
May-10	A	2,115,366	-	2,115,366
Jun-10	A	1,994,459	-	1,994,459
Jul-10	A	1,994,459	-	1,994,459
Aug-10	F	1,994,459	32,334 1.00	2,026,794
Sep-10	F	1,994,459	32,334 1.00	2,026,794
Oct-10	F	1,994,459	32,334 1.00	2,026,794
Nov-10	F	1,994,459	32,334 1.00	2,026,794
Dec-10	F	1,994,459	32,334 1.00	2,026,794
Jan-11	F	1,994,459	32,334 1.00	2,026,794
Feb-11	F	1,994,459	32,334 1.00	2,026,794
Mar-11	F	1,994,459	32,334 1.00	2,026,794
Apr-11	F	1,994,459	32,334 1.00	2,026,794
May-11	F	836,386	13,560 0.42	849,946
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009	1,849,239	-		1,849,239
Total 2010	24,538,042	161,672		24,699,714
Total 2011	8,814,222	142,898		8,957,120
Total Reserve	35,201,503	304,570	9.42	35,506,073

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 - A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Outage dates are based on the Approved Operating Schedule dated 6/23/10.

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1336111PSL1 - PSL 1 Fall 2011 Maintenance Reserve

PSL1-24

Current Accrual: \$ 35,794,943
 Requested Change: [] <=Note: Leave at 30 if no changes
 Revised Accrual: \$ 35,794,943

Revised Entry Start Month: [Mar-11] <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Months Remaining: 12.48
 Remaining to Accrue: \$ 18,898,698
 Outage End Date: 3/15/2012

	Current Accrual as of 06/2010	Requested Change	month calc	Revised Accrual as of 03/2011
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	A	1,062,200	-	1,062,200
Jul-10	A	1,979,256	-	1,979,256
Aug-10	A	1,979,256	-	1,979,256
Sep-10	A	1,979,256	-	1,979,256
Oct-10	A	1,979,256	-	1,979,256
Nov-10	A	1,979,256	-	1,979,256
Dec-10	A	1,979,256	-	1,979,256
Jan-11	A	1,979,256	-	1,979,256
Feb-11	A	1,979,256	-	1,979,256
Mar-11	F	1,979,256	(465,406) 1.00	1,513,849
Apr-11	F	1,979,256	(465,406) 1.00	1,513,849
May-11	F	1,979,256	(465,406) 1.00	1,513,849
Jun-11	F	1,979,256	(465,406) 1.00	1,513,849
Jul-11	F	1,979,256	(465,406) 1.00	1,513,849
Aug-11	F	1,979,256	(465,406) 1.00	1,513,849
Sep-11	F	1,979,256	(465,406) 1.00	1,513,849
Oct-11	F	1,979,256	(465,406) 1.00	1,513,849
Nov-11	F	1,979,256	(465,406) 1.00	1,513,849
Dec-11	F	1,085,388	428,451 1.00	1,513,849
Jan-12	F	-	1,513,849 1.00	1,513,849
Feb-12	F	-	1,513,849 1.00	1,513,849
Mar-12	F	-	732,508 0.48	732,508
Apr-12	F	-	-	-
May-12	F	-	-	-
Jun-12	F	-	-	-
Jul-12	F	-	-	-
Aug-12	F	-	-	-
Sep-12	F	-	-	-
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010	12,937,734	-	-	12,937,734
Total 2011	22,867,209	(3,760,206)	-	19,097,003
Total 2012	-	3,760,206	-	3,760,206
Total Reserve	35,794,943	-	12.48	35,794,943

Notes
 1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised estimates from Change in Outage Estimate Authorization Form dated 6/30/10.
 B. Estimate remained unchanged for the final Outage Budget
 2. Outage dates are based on the Approved Operating Schedule dated 6/23/2010.
 3. Outage dates are based on the Approved Operating Schedule dated 3/11/11.

1336410PSL2 - PSL 2 Winter 2011 Maintenance Reserve

PSL2-19

Current Accrual: \$ 34,717,856
 Requested Change: <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 34,717,856

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 1.50
 Remaining to Accrue: \$ 1,586,763
 Outage End Date: 4/15/2011

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 03/2011
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	F	-	-	-
Apr-09	F	-	-	-
May-09	F	-	-	-
Jun-09	A	754,559	-	754,559
Jul-09	A	1,323,787	-	1,323,787
Aug-09	A	1,341,011	-	1,341,011
Sep-09	A	1,341,011	-	1,341,011
Oct-09	A	1,341,011	-	1,341,011
Nov-09	A	1,385,941	-	1,385,941
Dec-09	A	1,385,941	-	1,385,941
Jan-10	A	1,385,941	-	1,385,941
Feb-10	A	1,385,941	-	1,385,941
Mar-10	A	1,385,941	-	1,385,941
Apr-10	A	1,385,941	-	1,385,941
May-10	A	1,385,941	-	1,385,941
Jun-10	A	2,042,376	-	2,042,376
Jul-10	A	2,042,376	-	2,042,376
Aug-10	A	1,891,910	-	1,891,910
Sep-10	A	1,891,910	-	1,891,910
Oct-10	A	1,891,910	-	1,891,910
Nov-10	A	1,891,910	-	1,891,910
Dec-10	A	1,891,910	-	1,891,910
Jan-11	A	1,891,910	-	1,891,910
Feb-11	A	1,891,910	-	1,891,910
Mar-11	F	1,586,763	(528,921) 1.00	1,057,842
Apr-11	F	-	528,921 0.50	528,921
May-11	F	-	-	-
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009		8,873,261	-	8,873,261
Total 2010		20,474,011	-	20,474,011
Total 2011		5,370,584	0	5,370,584
Total Reserve		34,717,856	0 1.50	34,717,856

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Accrual as of 7/2010 is based on estimate from Change in Outage Estimate Authorization Form dated 6/30/2010.
3. Outage dates are based on the Approved Operating Schedule dated 6/23/2010.
4. Outage dates are based on the Approved Operating Schedule dated 3/11/11.

1336112PTN3 - PTN 3 Spring 2012 Maintenance Reserve

PTN3-26

Current Accrual: \$ 32,302,563
 Requested Change: <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 32,302,563

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 15.17
 Remaining to Accrue: \$ 25,453,378
 Outage End Date: 6/5/2012

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 03/2011
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	A	1,493,610	-	1,493,610
Dec-10	A	1,785,192	-	1,785,192
Jan-11	A	1,785,192	-	1,785,192
Feb-11	A	1,785,192	-	1,785,192
Mar-11	F	1,785,192	(106,947) 1.00	1,678,245
Apr-11	F	1,785,192	(106,947) 1.00	1,678,245
May-11	F	1,785,192	(106,947) 1.00	1,678,245
Jun-11	F	1,785,192	(106,947) 1.00	1,678,245
Jul-11	F	1,785,192	(106,947) 1.00	1,678,245
Aug-11	F	1,785,192	(106,947) 1.00	1,678,245
Sep-11	F	1,785,192	(106,947) 1.00	1,678,245
Oct-11	F	1,785,192	(106,947) 1.00	1,678,245
Nov-11	F	1,785,192	(106,947) 1.00	1,678,245
Dec-11	F	1,785,192	(106,947) 1.00	1,678,245
Jan-12	F	1,785,192	(106,947) 1.00	1,678,245
Feb-12	F	1,785,192	(106,947) 1.00	1,678,245
Mar-12	F	1,785,192	(106,947) 1.00	1,678,245
Apr-12	F	1,785,192	(106,947) 1.00	1,678,245
May-12	F	460,695	1,217,550 1.00	1,678,245
Jun-12	F	-	279,707 0.17	279,707
Jul-12	F	-	-	-
Aug-12	F	-	-	-
Sep-12	F	-	-	-
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010	3,278,802	-	-	3,278,802
Total 2011	21,422,300	(1,069,470)	-	20,352,830
Total 2012	7,601,461	1,069,470	-	8,670,931
Total Reserve	32,302,563	-	15.17	32,302,563

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Outage dates are based on the Approved Operating Schedule dated 6/23/10.
3. Outage dates are based on the Approved Operating Schedule dated 3/11/11.

1336111PTN4 - PTN 4 Spring 2011 Maintenance Reserve

PTN4-26

Current Accrual: \$ 35,506,073
 Requested Change: <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,506,073

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 1.48
 Remaining to Accrue: \$ 2,876,739
 Outage End Date: 5/15/2011

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 04/2011
Jan-09	F	-	-	-
Feb-09	F	-	-	-
Mar-09	F	-	-	-
Apr-09	F	-	-	-
May-09	F	-	-	-
Jun-09	F	-	-	-
Jul-09	F	-	-	-
Aug-09	F	-	-	-
Sep-09	F	-	-	-
Oct-09	F	-	-	-
Nov-09	F	-	-	-
Dec-09	A	1,849,239	-	1,849,239
Jan-10	A	2,115,366	-	2,115,366
Feb-10	A	2,115,366	-	2,115,366
Mar-10	A	2,115,366	-	2,115,366
Apr-10	A	2,115,366	-	2,115,366
May-10	A	2,115,366	-	2,115,366
Jun-10	A	1,994,459	-	1,994,459
Jul-10	A	1,994,459	-	1,994,459
Aug-10	A	2,026,794	-	2,026,794
Sep-10	A	2,026,794	-	2,026,794
Oct-10	A	2,026,794	-	2,026,794
Nov-10	A	2,026,794	-	2,026,794
Dec-10	A	2,026,794	-	2,026,794
Jan-11	A	2,026,794	-	2,026,794
Feb-11	A	2,026,794	-	2,026,794
Mar-11	A	2,026,794	-	2,026,794
Apr-11	F	2,026,794	(88,121) 1.00	1,938,672
May-11	F	849,946	88,121 0.48	938,067
Jun-11	F	-	-	-
Jul-11	F	-	-	-
Aug-11	F	-	-	-
Sep-11	F	-	-	-
Oct-11	F	-	-	-
Nov-11	F	-	-	-
Dec-11	F	-	-	-
Total 2009		1,849,239	-	1,849,239
Total 2010		24,699,714	-	24,699,714
Total 2011		8,957,120	(0)	8,957,120
Total Reserve		35,506,073	(0) 1.48	35,506,073

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 - A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Outage dates are based on the Approved Operating Schedule dated 6/23/10.
3. Realized outage end date was not correct on 4/6/11 and changed accordingly.

1336112PTN4 - PTN 4 Fall 2012 Maintenance Reserve

PTN4-27

Current Accrual: \$ 36,749,036
 Requested Change: [] <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 36,749,036

Entry Start Month: [] <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 20.45
 Remaining to Accrue: \$ 36,749,036
 Outage End Date: 1/29/2013

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 04/2011
Jan-11	F	-	-	-
Feb-11	F	-	-	-
Mar-11	F	-	-	-
Apr-11	F	-	-	-
May-11	F	1,045,681	(112,611) 0.52	933,070
Jun-11	F	1,790,945	5,649 1.00	1,796,594
Jul-11	F	1,790,945	5,649 1.00	1,796,594
Aug-11	F	1,790,945	5,649 1.00	1,796,594
Sep-11	F	1,790,945	5,649 1.00	1,796,594
Oct-11	F	1,790,945	5,649 1.00	1,796,594
Nov-11	F	1,790,945	5,649 1.00	1,796,594
Dec-11	F	1,790,945	5,649 1.00	1,796,594
Jan-12	F	1,790,945	5,649 1.00	1,796,594
Feb-12	F	1,790,945	5,649 1.00	1,796,594
Mar-12	F	1,790,945	5,649 1.00	1,796,594
Apr-12	F	1,790,945	5,649 1.00	1,796,594
May-12	F	1,790,945	5,649 1.00	1,796,594
Jun-12	F	1,790,945	5,649 1.00	1,796,594
Jul-12	F	1,790,945	5,649 1.00	1,796,594
Aug-12	F	1,790,945	5,649 1.00	1,796,594
Sep-12	F	1,790,945	5,649 1.00	1,796,594
Oct-12	F	1,790,945	5,649 1.00	1,796,594
Nov-12	F	1,790,945	5,649 1.00	1,796,594
Dec-12	F	1,790,945	5,649 1.00	1,796,594
Jan-13	F	1,675,400	5,285 0.94	1,680,685
Feb-13	F	-	-	-
Mar-13	F	-	-	-
Apr-13	F	-	-	-
May-13	F	-	-	-
Jun-13	F	-	-	-
Jul-13	F	-	-	-
Aug-13	F	-	-	-
Sep-13	F	-	-	-
Oct-13	F	-	-	-
Nov-13	F	-	-	-
Dec-13	F	-	-	-
Total 2011	13,582,296	(73,070)		13,509,226
Total 2012	21,491,340	67,785		21,559,125
Total 2013	1,675,400	5,285		1,680,685
Total Reserve	36,749,036	0	20.45	36,749,036

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Outage dates are based on the Approved Operating Schedule dated 6/23/10.

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1336112PSL2 - PSL 2 Spring 2012 Maintenance Reserve

PSL2-20

Current Accrual: \$ 37,658,585
 Requested Change: <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 37,658,585

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 16.75
 Remaining to Accrue: \$ 37,658,585
 Outage End Date: 9/30/2012

	Current Accrual as of 08/2010	Requested Change	month calc.	Revised Accrual as of 03/2011
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	F	-	-	-
Dec-10	F	-	-	-
Jan-11	F	-	-	-
Feb-11	F	-	-	-
Mar-11	F	389,493	(389,493)	-
Apr-11	F	2,367,504	(2,367,504)	-
May-11	F	2,367,504	(691,693)	1,675,811
Jun-11	F	2,367,504	(118,580)	2,248,923
Jul-11	F	2,367,504	(118,580)	2,248,923
Aug-11	F	2,367,504	(118,580)	2,248,923
Sep-11	F	2,367,504	(118,580)	2,248,923
Oct-11	F	2,367,504	(118,580)	2,248,923
Nov-11	F	2,367,504	(118,580)	2,248,923
Dec-11	F	2,367,504	(118,580)	2,248,923
Jan-12	F	2,367,504	(118,580)	2,248,923
Feb-12	F	2,367,504	(118,580)	2,248,923
Mar-12	F	2,367,504	(118,580)	2,248,923
Apr-12	F	2,367,504	(118,580)	2,248,923
May-12	F	2,367,504	(118,580)	2,248,923
Jun-12	F	2,367,504	(118,580)	2,248,923
Jul-12	F	1,756,535	492,388	2,248,923
Aug-12	F	-	2,248,923	2,248,923
Sep-12	F	-	2,248,923	2,248,923
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010				
Total 2011	21,697,027	(4,278,753)		17,418,275
Total 2012	15,961,558	4,278,753		20,240,311
Total Reserve	37,658,585	0	16.75	37,658,585

Notes

1. Reviewed for changes as a result of the 2011 planning cycle process.
 A. Revised estimates from 2011 planning cycle dated 08/10/10.
2. Outage dates are based on the Approved Operating Schedule dated 6/23/2010.
3. Outage dates are based on the Approved Operating Schedule dated 3/11/11.

1336111PSL1 - PSL 1 Fall 2011 Maintenance Reserve

PSL1-24

Current Accrual: \$ 35,794,943
 Requested Change: <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 35,794,943

Revised Entry Jun-11 <=Note: Enter new starting month for accrual.
 Start Month: (only if entries have already been recorded)
 Months Remaining: 10.03
 Remaining to Accrue: \$ 14,357,151
 Outage End Date: 4/1/2012

	Current Accrual as of 06/2011	Requested Change	month calc	Revised Accrual as of 06/2011
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	A	1,062,200	-	1,062,200
Jul-10	A	1,979,256	-	1,979,256
Aug-10	A	1,979,256	-	1,979,256
Sep-10	A	1,979,256	-	1,979,256
Oct-10	A	1,979,256	-	1,979,256
Nov-10	A	1,979,256	-	1,979,256
Dec-10	A	1,979,256	-	1,979,256
Jan-11	A	1,979,256	-	1,979,256
Feb-11	A	1,979,256	-	1,979,256
Mar-11	A	1,513,849	-	1,513,849
Apr-11	A	1,513,849	-	1,513,849
May-11	A	1,513,849	-	1,513,849
Jun-11	F	1,513,849	(82,904) 1.00	1,430,945
Jul-11	F	1,513,849	(82,904) 1.00	1,430,945
Aug-11	F	1,513,849	(82,904) 1.00	1,430,945
Sep-11	F	1,513,849	(82,904) 1.00	1,430,945
Oct-11	F	1,513,849	(82,904) 1.00	1,430,945
Nov-11	F	1,513,849	(82,904) 1.00	1,430,945
Dec-11	F	1,513,849	(82,904) 1.00	1,430,945
Jan-12	F	1,513,849	(82,904) 1.00	1,430,945
Feb-12	F	1,513,849	(82,904) 1.00	1,430,945
Mar-12	F	732,508	698,438 1.00	1,430,945
Apr-12	F	-	47,698 0.03	47,698
May-12	F	-	-	-
Jun-12	F	-	-	-
Jul-12	F	-	-	-
Aug-12	F	-	-	-
Sep-12	F	-	-	-
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010	12,937,734	-		12,937,734
Total 2011	19,097,003	(580,328)		18,516,675
Total 2012	3,760,206	580,328		4,340,534
Total Reserve	35,794,943	(0)	10.03	35,794,943

Notes
 1. Reviewed for changes as a result of the 2012 planning cycle process.
 2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

1336112PSL2 - PSL 2 Spring 2012 Maintenance Reserve

PSL2-20

Current Accrual: \$ 37,658,585
 Requested Change: \$ 554,304 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 38,212,889

Entry Start Month: Jun-11 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 16.97
 Remaining to Accrue: \$ 36,537,079
 Outage End Date: 10/30/2012

	Current Accrual as of 05/2011	Requested Change	month calc	Revised Accrual as of 06/2011
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	F	-	-	-
Dec-10	F	-	-	-
Jan-11	F	-	-	-
Feb-11	F	-	-	-
Mar-11	F	-	-	-
Apr-11	F	-	-	-
May-11	A	1,675,811	-	1,675,811
Jun-11	F	2,248,923	(95,597) 1.00	2,153,326
Jul-11	F	2,248,923	(95,597) 1.00	2,153,326
Aug-11	F	2,248,923	(95,597) 1.00	2,153,326
Sep-11	F	2,248,923	(95,597) 1.00	2,153,326
Oct-11	F	2,248,923	(95,597) 1.00	2,153,326
Nov-11	F	2,248,923	(95,597) 1.00	2,153,326
Dec-11	F	2,248,923	(95,597) 1.00	2,153,326
Jan-12	F	2,248,923	(95,597) 1.00	2,153,326
Feb-12	F	2,248,923	(95,597) 1.00	2,153,326
Mar-12	F	2,248,923	(95,597) 1.00	2,153,326
Apr-12	F	2,248,923	(95,597) 1.00	2,153,326
May-12	F	2,248,923	(95,597) 1.00	2,153,326
Jun-12	F	2,248,923	(95,597) 1.00	2,153,326
Jul-12	F	2,248,923	(95,597) 1.00	2,153,326
Aug-12	F	2,248,923	(95,597) 1.00	2,153,326
Sep-12	F	2,248,923	(95,597) 1.00	2,153,326
Oct-12	F	-	2,083,864 0.97	2,083,864
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010				
Total 2011	17,418,275	(669,182)		16,749,092
Total 2012	20,240,311	1,223,486		21,463,797
Total Reserve	37,658,585	554,304	16.97	38,212,889

Notes
 1. Reviewed for changes as a result of the 2012 planning cycle process.
 2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

40

1336112PTN3 - PTN 3 Spring 2012 Maintenance Reserve

PTN3-26

Current Accrual: \$ 32,302,563
 Requested Change: \$ 4,280,401 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 36,582,964

Entry Start Month: Jun-11 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 13.26
 Remaining to Accrue: \$ 24,699,045
 Outage End Date: 7/8/2012

\$36,582,964 \$ - \$4,280,401

	Current Accrual as of 05/2011	Requested Change	months calc	Revised Accrual as of 06/2011
Jan-10	F	-	-	-
Feb-10	F	-	-	-
Mar-10	F	-	-	-
Apr-10	F	-	-	-
May-10	F	-	-	-
Jun-10	F	-	-	-
Jul-10	F	-	-	-
Aug-10	F	-	-	-
Sep-10	F	-	-	-
Oct-10	F	-	-	-
Nov-10	A	1,493,610	-	1,493,610
Dec-10	A	1,785,192	-	1,785,192
Jan-11	A	1,785,192	-	1,785,192
Feb-11	A	1,785,192	-	1,785,192
Mar-11	A	1,678,245	-	1,678,245
Apr-11	A	1,678,245	-	1,678,245
May-11	A	1,678,245	-	1,678,245
Jun-11	F	1,678,245	184,700 1.00	1,862,945
Jul-11	F	1,678,245	184,700 1.00	1,862,945
Aug-11	F	1,678,245	184,700 1.00	1,862,945
Sep-11	F	1,678,245	184,700 1.00	1,862,945
Oct-11	F	1,678,245	184,700 1.00	1,862,945
Nov-11	F	1,678,245	184,700 1.00	1,862,945
Dec-11	F	1,678,245	184,700 1.00	1,862,945
Jan-12	F	1,678,245	184,700 1.00	1,862,945
Feb-12	F	1,678,245	184,700 1.00	1,862,945
Mar-12	F	1,678,245	184,700 1.00	1,862,945
Apr-12	F	1,678,245	184,700 1.00	1,862,945
May-12	F	1,678,245	184,700 1.00	1,862,945
Jun-12	F	279,707	1,583,238 1.00	1,862,945
Jul-12	F	-	480,760 0.26	480,760
Aug-12	F	-	-	-
Sep-12	F	-	-	-
Oct-12	F	-	-	-
Nov-12	F	-	-	-
Dec-12	F	-	-	-
Total 2010		3,278,802	-	3,278,802
Total 2011		20,352,830	1,292,902	21,645,732
Total 2012		8,670,931	2,987,499	11,658,430
Total Reserve		32,302,563	4,280,401	36,582,964

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

41

1336112PTN4 - PTN 4 Fall 2012 Maintenance Reserve

PTN4-27

Current Accrual: \$ 36,749,030
 Requested Change: \$ 1,484,685 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 38,233,714

Entry Start Month: Jun-11 <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 21.48
 Remaining to Accrue: \$ 37,300,645
 Outage End Date: 3/15/2013

	Current Accrual as of 05/2011	Requested Change	month calc	Revised Accrual as of 06/2011
Jan-11	F -	-	-	-
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	A 993,070	-	-	993,070
Jun-11	F 1,796,593	(60,377)	1.00	1,736,216
Jul-11	F 1,796,593	(60,377)	1.00	1,736,216
Aug-11	F 1,796,593	(60,377)	1.00	1,736,216
Sep-11	F 1,796,593	(60,377)	1.00	1,736,216
Oct-11	F 1,796,593	(60,377)	1.00	1,736,216
Nov-11	F 1,796,593	(60,377)	1.00	1,736,216
Dec-11	F 1,796,593	(60,377)	1.00	1,736,216
Jan-12	F 1,796,593	(60,377)	1.00	1,736,216
Feb-12	F 1,796,593	(60,377)	1.00	1,736,216
Mar-12	F 1,796,593	(60,377)	1.00	1,736,216
Apr-12	F 1,796,593	(60,377)	1.00	1,736,216
May-12	F 1,796,593	(60,377)	1.00	1,736,216
Jun-12	F 1,796,593	(60,377)	1.00	1,736,216
Jul-12	F 1,796,593	(60,377)	1.00	1,736,216
Aug-12	F 1,796,593	(60,377)	1.00	1,736,216
Sep-12	F 1,796,593	(60,377)	1.00	1,736,216
Oct-12	F 1,796,593	(60,377)	1.00	1,736,216
Nov-12	F 1,796,593	(60,377)	1.00	1,736,216
Dec-12	F 1,796,593	(60,377)	1.00	1,736,216
Jan-13	F 1,680,684	55,532	1.00	1,736,216
Feb-13	F -	1,736,216	1.00	1,736,216
Mar-13	F -	840,105	0.48	840,105
Apr-13	F -	-	-	-
May-13	F -	-	-	-
Jun-13	F -	-	-	-
Jul-13	F -	-	-	-
Aug-13	F -	-	-	-
Sep-13	F -	-	-	-
Oct-13	F -	-	-	-
Nov-13	F -	-	-	-
Dec-13	F -	-	-	-
Total 2011	13,509,224	(422,641)		13,086,583
Total 2012	21,559,122	(724,527)		20,834,594
Total 2013	1,680,684	2,631,863		4,312,537
Total Reserve	36,749,030	1,484,685	21.48	38,233,714

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

1336111PSL1 - PSL 1 Spring 2013 Maintenance Reserve

PSL1-25

Current Accrual: \$ 30,131,402
 Requested Change: \$ 2,411,377 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 32,542,779

Revised Entry Start Month: <=Note: Enter new starting month for accrual. (only if entries have already been recorded)
 Months Remaining: 18.39
 Remaining to Accrue: \$ 32,542,779
 Outage End Date: 10/13/2013

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 06/2011
Jan-11	F -	-	-	-
Feb-11	F -	-	-	-
Mar-11	F -	-	-	-
Apr-11	F -	-	-	-
May-11	F -	-	-	-
Jun-11	F -	-	-	-
Jul-11	F -	-	-	-
Aug-11	F -	-	-	-
Sep-11	F -	-	-	-
Oct-11	F -	-	-	-
Nov-11	F -	-	-	-
Dec-11	F 807,551	(807,551)	-	-
Jan-12	F 1,775,468	(1,775,468)	-	-
Feb-12	F 1,775,468	(1,775,468)	-	-
Mar-12	F 1,775,468	(1,775,468)	-	-
Apr-12	F 1,775,468	(58,904)	0.97	1,716,564
May-12	F 1,775,468	(5,814)	1.00	1,769,653
Jun-12	F 1,775,468	(5,814)	1.00	1,769,653
Jul-12	F 1,775,468	(5,814)	1.00	1,769,653
Aug-12	F 1,775,468	(5,814)	1.00	1,769,653
Sep-12	F 1,775,468	(5,814)	1.00	1,769,653
Oct-12	F 1,775,468	(5,814)	1.00	1,769,653
Nov-12	F 1,775,468	(5,814)	1.00	1,769,653
Dec-12	F 1,775,468	(5,814)	1.00	1,769,653
Jan-13	F 1,775,468	(5,814)	1.00	1,769,653
Feb-13	F 1,775,468	(5,814)	1.00	1,769,653
Mar-13	F 1,775,468	(5,814)	1.00	1,769,653
Apr-13	F 1,775,468	(5,814)	1.00	1,769,653
May-13	F 916,370	853,283	1.00	1,769,653
Jun-13	F -	1,769,653	1.00	1,769,653
Jul-13	F -	1,769,653	1.00	1,769,653
Aug-13	F -	1,769,653	1.00	1,769,653
Sep-13	F -	1,769,653	1.00	1,769,653
Oct-13	F -	742,113	0.42	742,113
Nov-13	F -	-	-	-
Dec-13	F -	-	-	-
Total 2011	807,551	(807,551)		
Total 2012	21,305,610	(5,431,822)		15,873,788
Total 2013	8,018,240	8,650,750		16,668,991
Total Reserve	30,131,402	2,411,377	18.39	32,542,779

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

1336413PSL2 - PSL 2 Fall 2013 Maintenance Reserve

PSL2-21

Current Accrual: \$ 31,050,084
 Requested Change: \$ 1,737,405 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 32,787,489

Entry Start Month: [] <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 17.24
 Remaining to Accrue: \$ 32,787,489
 Outage End Date: 4/6/2014

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 08/2011
Jan-12	F -	-	-	-
Feb-12	F -	-	-	-
Mar-12	F -	-	-	-
Apr-12	F -	-	-	-
May-12	F -	-	-	-
Jun-12	F -	-	-	-
Jul-12	F 480,798	(480,798)	-	-
Aug-12	F 1,840,093	(1,840,093)	-	-
Sep-12	F 1,840,093	(1,840,093)	-	-
Oct-12	F 1,840,093	(1,772,591)	0.04	67,502
Nov-12	F 1,840,093	62,232	1.00	1,902,325
Dec-12	F 1,840,093	62,232	1.00	1,902,325
Jan-13	F 1,840,093	62,232	1.00	1,902,325
Feb-13	F 1,840,093	62,232	1.00	1,902,325
Mar-13	F 1,840,093	62,232	1.00	1,902,325
Apr-13	F 1,840,093	62,232	1.00	1,902,325
May-13	F 1,840,093	62,232	1.00	1,902,325
Jun-13	F 1,840,093	62,232	1.00	1,902,325
Jul-13	F 1,840,093	62,232	1.00	1,902,325
Aug-13	F 1,840,093	62,232	1.00	1,902,325
Sep-13	F 1,840,093	62,232	1.00	1,902,325
Oct-13	F 1,840,093	62,232	1.00	1,902,325
Nov-13	F 1,840,093	62,232	1.00	1,902,325
Dec-13	F 1,127,799	774,526	1.00	1,902,325
Jan-14	F -	1,902,325	1.00	1,902,325
Feb-14	F -	1,902,325	1.00	1,902,325
Mar-14	F -	1,902,325	1.00	1,902,325
Apr-14	F -	380,465	0.20	380,465
May-14	F -	-	-	-
Jun-14	F -	-	-	-
Jul-14	F -	-	-	-
Aug-14	F -	-	-	-
Sep-14	F -	-	-	-
Oct-14	F -	-	-	-
Nov-14	F -	-	-	-
Dec-14	F -	-	-	-
Total 2012	9,681,263	(5,809,112)		3,872,152
Total 2013	21,368,821	1,459,077		22,827,898
Total 2014	-	6,087,439		6,087,439
Total Reserve	31,050,084	1,737,405	17.24	32,787,489

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

44

1336113PTN3 - PTN 3 Fall 2013 Maintenance Reserve

PTN3-27

Current Accrual: \$ 48,502,040
 Requested Change: \$ (3,330,613) <--Note: Leave at \$0 if no changes
 Revised Accrual: \$ 45,171,427 **\$45,171,427** \$ - \$(3,330,613)

Entry Start Month: <--Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 16.68
 Remaining to Accrue: \$ 45,171,427
 Outage End Date: 11/28/2013

	Current Accrual as of 08/2010	Requested Change	month calc.	Revised Accrual as of 06/2011
Jan-12	F	-	-	-
Feb-12	F	-	-	-
Mar-12	F	-	-	-
Apr-12	F	-	-	-
May-12	F	2,047,884	(2,047,884)	-
Jun-12	F	2,748,242	(2,748,242)	-
Jul-12	F	2,748,242	(730,074)	0.75 2,018,168
Aug-12	F	2,748,242	(39,879)	1.00 2,708,364
Sep-12	F	2,748,242	(39,879)	1.00 2,708,364
Oct-12	F	2,748,242	(39,879)	1.00 2,708,364
Nov-12	F	2,748,242	(39,879)	1.00 2,708,364
Dec-12	F	2,748,242	(39,879)	1.00 2,708,364
Jan-13	F	2,748,242	(39,879)	1.00 2,708,364
Feb-13	F	2,748,242	(39,879)	1.00 2,708,364
Mar-13	F	2,748,242	(39,879)	1.00 2,708,364
Apr-13	F	2,748,242	(39,879)	1.00 2,708,364
May-13	F	2,748,242	(39,879)	1.00 2,708,364
Jun-13	F	2,748,242	(39,879)	1.00 2,708,364
Jul-13	F	2,748,242	(39,879)	1.00 2,708,364
Aug-13	F	2,748,242	(39,879)	1.00 2,708,364
Sep-13	F	2,748,242	(39,879)	1.00 2,708,364
Oct-13	F	2,482,283	226,080	1.00 2,708,364
Nov-13	F	2,527,806	0.93	2,527,806
Dec-13	F	-	-	-
Jan-14	F	-	-	-
Feb-14	F	-	-	-
Mar-14	F	-	-	-
Apr-14	F	-	-	-
May-14	F	-	-	-
Jun-14	F	-	-	-
Jul-14	F	-	-	-
Aug-14	F	-	-	-
Sep-14	F	-	-	-
Oct-14	F	-	-	-
Nov-14	F	-	-	-
Dec-14	F	-	-	-
Total 2012	21,286,678	(5,725,693)		16,560,985
Total 2013	27,216,462	2,394,980		29,611,441
Total 2014	-	-		-
Total Reserve	48,502,040	(3,330,613)	16.68	45,171,427

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

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1336114PTN4 - PTN 4 Spring 2014 Maintenance Reserve

PTN4-28

Current Accrual: \$ 35,049,100
 Requested Change: \$ 5,434,999 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 40,484,099

Entry Start Month: 15.15 <=Note: Enter new starting month for accrual.
 Months Remaining: (only if entries have already been recorded)
 Remaining to Accrue: \$ 40,484,099
 Outage End Date: 6/19/2014

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 06/2011
Jan-12	F -	-	-	-
Feb-12	F -	-	-	-
Mar-12	F -	-	-	-
Apr-12	F -	-	-	-
May-12	F -	-	-	-
Jun-12	F -	-	-	-
Jul-12	F -	-	-	-
Aug-12	F -	-	-	-
Sep-12	F -	-	-	-
Oct-12	F -	-	-	-
Nov-12	F -	-	-	-
Dec-12	F -	-	-	-
Jan-13	F 189,190	(169,190)	-	-
Feb-13	F 2,411,451	(2,411,451)	-	-
Mar-13	F 2,497,574	(1,109,991)	0.52	1,387,583
Apr-13	F 2,497,574	174,170	1.00	2,671,744
May-13	F 2,497,574	174,170	1.00	2,671,744
Jun-13	F 2,497,574	174,170	1.00	2,671,744
Jul-13	F 2,497,574	174,170	1.00	2,671,744
Aug-13	F 2,497,574	174,170	1.00	2,671,744
Sep-13	F 2,497,574	174,170	1.00	2,671,744
Oct-13	F 2,497,574	174,170	1.00	2,671,744
Nov-13	F 2,497,574	174,170	1.00	2,671,744
Dec-13	F 2,497,574	174,170	1.00	2,671,744
Jan-14	F 2,497,574	174,170	1.00	2,671,744
Feb-14	F 2,497,574	174,170	1.00	2,671,744
Mar-14	F 2,497,574	174,170	1.00	2,671,744
Apr-14	F -	2,671,744	1.00	2,671,744
May-14	F -	2,671,744	1.00	2,671,744
Jun-14	F -	1,692,104	0.63	1,692,104
Jul-14	F -	-	-	-
Aug-14	F -	-	-	-
Sep-14	F -	-	-	-
Oct-14	F -	-	-	-
Nov-14	F -	-	-	-
Dec-14	F -	-	-	-
Total 2012	-	-	-	-
Total 2013	27,656,378	(2,123,102)	-	25,433,276
Total 2014	7,492,721	7,558,101	-	15,050,823
Total Reserve	35,049,100	5,434,999	15.15	40,484,099

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

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1336114PSL1 - PSL 1 Fall 2014 Maintenance Reserve

PSL1-26

Current Accrual: \$ 29,369,143
 Requested Change: \$ 890,766 <=<Note: Leave at \$0 if no changes
 Revised Accrual: \$ 30,259,909

Revised Entry Start Month: <=<Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 17.75
 Remaining to Accrue: \$ 30,259,909
 Outage End Date: 4/5/2015

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 08/2011
Jan-13	F -	-	-	-
Feb-13	F -	-	-	-
Mar-13	F -	-	-	-
Apr-13	F -	-	-	-
May-13	F 798,285	(798,285)	-	-
Jun-13	F 1,638,864	(1,638,864)	-	-
Jul-13	F 1,638,864	(1,638,864)	-	-
Aug-13	F 1,638,864	(1,638,864)	-	-
Sep-13	F 1,638,864	(1,638,864)	-	-
Oct-13	F 1,638,864	(643,520)	0.58	995,344
Nov-13	F 1,638,864	65,868	1.00	1,704,732
Dec-13	F 1,638,864	65,868	1.00	1,704,732
Jan-14	F 1,638,864	65,868	1.00	1,704,732
Feb-14	F 1,638,864	65,868	1.00	1,704,732
Mar-14	F 1,638,864	65,868	1.00	1,704,732
Apr-14	F 1,638,864	65,868	1.00	1,704,732
May-14	F 1,638,864	65,868	1.00	1,704,732
Jun-14	F 1,638,864	65,868	1.00	1,704,732
Jul-14	F 1,638,864	65,868	1.00	1,704,732
Aug-14	F 1,638,864	65,868	1.00	1,704,732
Sep-14	F 1,638,864	65,868	1.00	1,704,732
Oct-14	F 1,638,864	65,868	1.00	1,704,732
Nov-14	F 710,174	994,558	1.00	1,704,732
Dec-14	F -	1,704,732	1.00	1,704,732
Jan-15	F -	1,704,732	1.00	1,704,732
Feb-15	F -	1,704,732	1.00	1,704,732
Mar-15	F -	1,704,732	1.00	1,704,732
Apr-15	F -	284,122	0.17	284,122
May-15	F -	-	-	-
Jun-15	F -	-	-	-
Jul-15	F -	-	-	-
Aug-15	F -	-	-	-
Sep-15	F -	-	-	-
Oct-15	F -	-	-	-
Nov-15	F -	-	-	-
Dec-15	F -	-	-	-
Total 2013	12,270,331	(7,885,524)		4,404,807
Total 2014	17,098,812	3,357,972		20,456,784
Total 2015	-	5,398,318		5,398,318
Total Reserve	29,369,143	890,766	17.75	30,259,909

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 6/22/2011.

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1336115PTN3 - PTN 3 Spring 2015 Maintenance Reserve

PTN3-28

Current Accrual: \$ 34,367,357
 Requested Change: \$ 2,189,829 <=Note: Leave at \$0 if no changes
 Revised Accrual: \$ 36,557,186

Entry Start Month: <=Note: Enter new starting month for accrual.
 (only if entries have already been recorded)
 Months Remaining: 17.75
 Remaining to Accrue: \$ 36,557,186
 Outage End Date: 5/21/2015

	Current Accrual as of 08/2010	Requested Change	month calc	Revised Accrual as of 06/2011
Jan-13	F	-	-	-
Feb-13	F	-	-	-
Mar-13	F	-	-	-
Apr-13	F	-	-	-
May-13	F	-	-	-
Jun-13	F	-	-	-
Jul-13	F	-	-	-
Aug-13	F	-	-	-
Sep-13	F	-	-	-
Oct-13	F	201,359	-	-
Nov-13	F	(1,869,395)	0.07	144,190
Dec-13	F	46,274	1.00	2,059,859
Jan-14	F	46,274	1.00	2,059,859
Feb-14	F	46,274	1.00	2,059,859
Mar-14	F	46,274	1.00	2,059,859
Apr-14	F	46,274	1.00	2,059,859
May-14	F	46,274	1.00	2,059,859
Jun-14	F	46,274	1.00	2,059,859
Jul-14	F	46,274	1.00	2,059,859
Aug-14	F	46,274	1.00	2,059,859
Sep-14	F	46,274	1.00	2,059,859
Oct-14	F	46,274	1.00	2,059,859
Nov-14	F	46,274	1.00	2,059,859
Dec-14	F	46,274	1.00	2,059,859
Jan-15	F	46,274	1.00	2,059,859
Feb-15	F	46,274	1.00	2,059,859
Mar-15	F	1,948,631	1.00	2,059,859
Apr-15	F	2,059,859	1.00	2,059,859
May-15	F	1,395,389	0.88	1,395,389
Jun-15	F	-	-	-
Jul-15	F	-	-	-
Aug-15	F	-	-	-
Sep-15	F	-	-	-
Oct-15	F	-	-	-
Nov-15	F	-	-	-
Dec-15	F	-	-	-
Total 2013	4,228,529	(2,024,480)		2,204,049
Total 2014	24,163,025	555,286		24,718,311
Total 2015	5,975,802	3,659,024		9,634,825
Total Reserve	34,367,357	2,189,829	17.75	36,557,186

Notes

1. Reviewed for changes as a result of the 2012 planning cycle process.
2. Outage dates are based on the Approved Operating Schedule dated 5/22/2011.

A

Approved Operating Schedule

*July 30, 2007

PSL1	PSL2	PTN3	PTN4	Year	Notes:
12/19/2005 CY 20 101.3 11400 4/2/2007 50 5/22/2007	6/12/2006 CY 16 98.4 11240 10/1/2007 SGR 85 RVHR 12/25/2007	4/6/2006 CY 22 105.2 12950 9/3/2007 35 10/8/2007	12/6/2006 CY 23 99.8 11420 3/30/2008 35 5/4/2008		Information for current cycles. Note 1: Fuel load for PTN-3 Cycle 22 was designed to run to October, 2007, in case PSL-2 needed to move up its Steam Generator replacement. The additional load was to avoid 2 units down, during September 2007. Note 2: PSL-1 Spring 2007 outage reflects additional time for 1st of a kind ICI thimble tube repair/replacement. Note 3: PTN-3 Fall 2007 increased to 35 days because of split pin replacement. Other major activities include: BMJ inspection, GROADS replacement, Generator exciter rotor sweep, HP turbine overhaul, and S/G ECT. Note 4: PSL-2 Fall 2007 outage reflects steam generator and reactor vessel head replacements. Note 5: PTN-4 Spring 2008 increased to 35 days because of split pin replacement. Note 6: Except as noted, all subsequent outages currently assumed @ 25 days. May be updated, if needed in subsequent updates to this schedule. Note 7: PSL-1 Fall 2008 outage increased to 41 days due to Reactor Vessel ISI being performed in conjunction with RCP Seal Replacement. Note 8: PSL-2 Spring 2009 increased to 31 days due to Pressurizer Heater Sleeve replacement.
	CY 17 98.5 11560	CY 23 99.8 12220	CY 24 98.4 12730	2007	
10/20/2008 41 11/30/2008				2008	
CY 22 97.5 11490	4/27/2009 31 5/28/2009	3/1/2009 25 3/26/2009			
		CY 24 98.4 12970	10/25/2009 25 11/19/2009	2009	
4/5/2010 25 4/30/2010			CY 25 98.4		
		9/26/2010 25 10/21/2010		2010	
	11/15/2010 43 12/28/2010				Note 10: PSL-2 Fall 2010 increased to 43 days due to ICI thimble replacement.

Approved Operating Schedule

July 30, 2007

Signature on File with Nuclear Fuels

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Vice President, Turkey Point Nuclear Plant

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Gordon Johnston
Vice President, St. Lucie Nuclear Plant

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William E Webster
Vice President, Nuclear Operations

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R. S. Kundalkar
Vice President, Nuclear Engineering

Signature on File with Nuclear Fuels

C. M. Mennas
Vice President of Transmission and Substation

B

Approved Operating Schedule

*Aug 15, 2008

PSL1	PSL2	PTN3	PTN4	Year	Notes:
			3/30/2008		information for current cycles.
CY 21	CY 17	CY 23	40		
98.7	100.6	103.3	5/9/2008		
12130	11560	12516		2008	
10/20/2008			CY 24		
41			99.5		
11/30/2008			12749		Note 1: PSL-1 Fall 2008 RV ISI inspection increased to 41 days due to Reactor Vessel ISI being performed in conjunction with RCP replacement
CY 22		3/1/2009			Note 2: Increased from 25 to 35 due to concern with resources (OPS)
97.5		35			
11490	4/27/2009	4/5/2009			
	36			2009	Note 3: PSL-2 Spring 2009 increased to 36 days RCP Motor Replacement, Polar Crane Mods, Project duration 25 days-RCP, Minimum outage duration - 34 days (added 2 days) (Previous duration 31 days)
	6/2/2009	CY 24			
		97.6			
	CY 18	12620	10/25/2008		Note 4: PTN-4 Fall 2009 increased to 40 days due to fatigue rule, main gen replacement, ECT, thimble replacement, BMI modifications RPI impact 40-50 hours during stepping exercise Previous was 25 day duration
	97.5		40		
	12430		12/4/2009		
			CY 25		
4/5/2010			97.6		Note 5: PSL-1 Spring increased to 66 days due to EPU Generator rotor repl, gen & stator rewind & H2 coolers, exciter upgrade, CTs and bushings Iso-phase bus duct cooling, TCW HX Replacement, CW 1B1, 1B2 refurb HP FW Heater # 5 replacement 2 days to ECO, Project duration - 58 days, (MT ECO-Mode 2), add 3 day PMT add 3 days
66			10890		
6/10/2010				2010	
CY 23		9/26/2010			Note 6: PTN-3 Fall 2010 increased to 70 days due to Generator rotor replacement, stator rewind, main transformer, FWHs 1-6, Condenser Replacement - (2 days to ECO, project 55 days, 3 days PMT, add 10 days
97.5		70			
11190	11/15/2010	12/5/2010			Note 7: PSL-2 Fall 2010 increased to 64 days due to EPU Condensate Pumps Replacement (1A, 1B, & 1C), 1C Cond Pump Motor Rewind, DEH Comp replacement, CW Pump Refurbishment, Main Txmtr upgrade, FW Reg valve replacement, MSSV Tailpipe, HP Rotor, LP Rotor, Heater Drain Digital Controls, *** Alloy 600 Cold Leg RCP nozzles repair techniques not developed 2 days for ECO, project duration 56 days, 1 day PMT, add 5 days
	64				
	1/18/2011	CY 25			
		97.5			
	CY 19	10510	3/14/2011		Note 8: PTN-4 Spring 2011 increased to 70 days due to Condenser replacement, FWHs 1-6, Generator rotor replacement, stator rewind Main Transformer 2 days to ECO, project 55 days, 3 day PMT, add 10 days
	97.6		70		
	10700		5/23/2011	2011	
			CY 26		
10/1/2011			97.6		Note 9: PSL-1 Fall increased to 64 days due to EPU Condensate Pumps (1A, 1B, 1C) Replacement, 1C Cond Pump Motor Rewind, DEH Computer Replacement, HP & LP Rotor, MFW Pump Replacement, MSIV Actuator Upgrade, CW Pump Refurbishment 1A2, MSR Replacement, Main TXFMR Replacement, DEH Constant Press Pumps 2 days to ECO, project 56 days, 1 day PMT, add 5 days
64			12130		
12/4/2011					
CY 24		2/27/2012			Note 10: PTN-3 Spring increased to 65 days due to EPU Turbine upgrade SGFP replacements, ECF removals, MSR replacements, Steam Dump valve/piping upgrades - 2 days ECO, project 55 days, 3 day PMT add 5 days
		65			
	4/19/2012	5/2/2012			Note 11: PSL-2 Spring increased to 68 days due to EPU Condensate Pumps Replacement (2A, 2B, 2C, 2C Cond Pump Rewind, Gen CTs and bushings FW Reg Valve Replacement, HP Rotor, Generator rotor replacement, Iso Phase Bus Duct Cooling, Generator stator rewind & H2 Coolers, Main TXFMR replacement, Exciter upgrade, Heater Drain digital control, DEH computer replacement, DEH Constant Press Pumps 2 days to ECO, project 58 days, 3 day PMT, add 5 days
	68			2012	
	6/26/2012	CY 26			

Approved Operating Schedule

"Aug 15, 2008

	CY 20				
			10/22/2012		Note 12: PTN-4 Fall increased to 65 days due to Turbine Upgrade, SGFP replacements, ECF removals, MSR replacements, and Steam dump valve and piping upgrades 2 days to ECO, project 55 days, 3 day PMT, add 5 days
			65		
			12/26/2012		

Signature on File with Nuclear Fuel
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 Vice President, Turkey Point Nuclear Plant

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 Gordon Johnston
 Vice President, St Lucie Nuclear Plant

Signature on File with Nuclear Fuel
 Don Grissette
 Vice President, Nuclear Operations South Region

Signature on File with Nuclear Fuel
 Rajiv Kundaikar
 Vice President, Power Upgrade

Signature on File with Nuclear Fuel
 Mano Nazar
 CNOC

Signature on File with Nuclear Fuel
 J A Keener
 Vice President of Transmission and Substation

C

Approved Operating Schedule

"Aug 1, 2009"

PSL1	PSL2	PTN3	PTN4	Year	Notes
11/21/2008	6/13/2009	5/9/2009	5/9/2008		Note 1: Information for current cycles
CY 22	CY 18	CY 24	CY 24		
95.8	101.0	101.0	99.5	2009	
11490	12430	12270	12749		
			10/25/2009		Note 2: PTN-4 Fall 2009 increased to 40 days due to fatigue rule, ECT, thimble replacement, BMI modifications RPI impact 40-50 hours during stepping exercise Previous was 25 day duration
			40		
			12/4/2009		
4/5/2010			CY 25		Note 3: PSL-1 Spring at 45 days due to Alloy 600 repairs.
45			96.5		
5/20/2010			10890		
CY 23				2010	
97.6		9/27/2010			Note 4: PTN-3 Fall 2010 at 35 days RFO with ECT of S/Gs
10910		35			
	11/8/2010	11/1/2010			Note 5: PSL-2 Fall 2010 increased to 64 days due main generator rewind and rotor replacement LP turbine replacement and Alloy 600 repairs.
	64				
	1/11/2011	CY 25			
		97.5			
	CY 19	10160	3/19/2011		Note 6: PTN-4 Spring 2011 at 35 days due to routine RFO with ECT of S/G
	97.5		35		
	10860		4/23/2011	2011	
			CY 26		
8/29/2011			97.6		Note 7: PSL-1 Fall increased to 75 days due to EPU modifications main generator rewind and rotor replacement LP turbine replacement, HP turbine replacement Main Xfmr replacement, FW htr replacement, condenser upgrades
75			12340		
11/12/2011					
CY 24		1/9/2012			Note 8: PTN-3 increased to 88 days due to EPU modifications Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement
97.5		88			
12010	4/19/2012	4/6/2012			Note 9: PSL-2 Spring increased to 68 days due to EPU modifications HP turbine rotor replacement, main Xfmr replacement, Condenser upgrades MFW Pp replacement, FW and MSR replacements and upgrades
	65			2012	
	6/23/2012	CY 26			
	CY 20	97.6	10/1/2012		Note 10: PTN-4 Fall increased to 88 days due to EPU modifications Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement
	97.6	12690	88		
	11850		12/28/2012		
			CY 27		
4/8/2013			97.5		Note 13: PSL-1 Spring is baseline 25 day business case
25					
5/3/2013					
CY 25				2013	Note 14: PTN-3 Fall Spring is baseline 25 day business case

Approved Operating Schedule

"Aug 1, 2009"

97.5		9/30/2013	
		25	
	11/11/2013	10/25/2013	
	25	CY 27	
	12/6/2013		

Note 15: PSL-2 Fall is baseline 25 day business case

Signature on file
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 Mark Warner
 Vice President, Nuclear Operations South Region

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 Mano Nazar
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 Terry Jones
 Vice President, Power Uprate

Signature on file
 J A Keener
 Vice President of Transmission and Substation

D

Approved Operating Schedule

"Dec 1, 2009"

PSL1	PSL2	PTN3	PTN4	Year	Notes:
11/21/2008	6/13/2009	5/8/2009	5/9/2008		Note 1: information for current cycles
CY 22	CY 18	CY 24	CY 24		
95.8	81.0	101.0	99.5	2009	
11490	12430	12270	12749		
			10/25/2009		Note 2: PTN-4 Fall 2009 increased to 40 days due to fatigue rule, ECT, thimble replacement, BMI modifications RPI impact 40-50 hours during stepping exercise Previous was 25 day duration
			40		
			12/4/2009		
4/5/2010			CY 25		Note 3: PSL-1 Spring at 45 days due to Alloy 600 repairs.
45			96.5		
5/20/2010			10890		
CY 23				2010	
97.6		9/27/2010			Note 4: PTN-3 Fall 2010 at 35 days RFO with ECT of S/Gs
10910		35			
		11/1/2010			
		CY 25			Note 5: PSL-2 Winter 2011 increased to 64 days due main generator rewind and rotor replacement LP turbine replacement and Alloy 600 repairs.
	1/3/2011	97.5			
	64	10160	3/19/2011		
	3/8/2011		35		Note 6: PTN-4 Spring 2011 at 35 days due to routine RFO with ECT of S/G
	CY 19		4/23/2011	2011	
	97.5				
	9550		CY 26		Note 7: PSL-1 Fall increased to 75 days due to EPU modifications main generator rewind and rotor replacement LP turbine replacement, HP turbine replacement Main Xfmr replacement, FW htr replacement, condenser upgrades
8/29/2011			97.6		
75			12340		
11/12/2011					
CY 24		1/9/2012			Note 8: PTN-3 increased to 88 days due to EPU modifications Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement
97.5		88			
12010	4/19/2012	4/6/2012			Note 9: PSL-2 Spring increased to 68 days due to EPU modifications HP turbine rotor replacement, main Xfmr replacement, Condenser upgrades MFW Pp replacement, FW and MSR replacements and upgrades
	65			2012	
	6/23/2012	CY 26			
	CY 20	97.6	10/1/2012		Note 10: PTN-4 Fall increased to 88 days due to EPU modifications Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement
	97.6	12680	88		
	11850		12/28/2012		
			CY 27		
4/8/2013			97.5		Note 13: PSL-1 Spring is baseline 25 day business case
25					
5/3/2013					
CY 25				2013	Note 14: PTN-3 Fall Spring is baseline 25 day business case

Approved Operating Schedule

"Dec 1, 2009"

		9/30/2013		
87.5		25		
	11/11/2013	10/25/2013		
	25	CY 27		
	12/6/2013			

Note 15: PSL-2 Fail is baseline 25 day business case

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Final

E

Approved Operating Schedule

"June 23, 2010"

PSL1	PSL2	PTN3	PTN4	Year
6/14/2010 ✓ CY 23	8/13/2009 Cy 18	5/8/2009 ✓ 9/27/2010 39	12/4/2009 CY 25	2010
103.1	91.0	11/5/2010 ✓	96.5	
10910	12430		10890	
		CY 25		
	1/3/2011 82	98.4	3/19/2011	
	3/26/2011 ✓ CY 19	10160	65	
	102.0		5/13/2011 ✓	2011
	9550			
8/28/2011 110			CY 26	
12/17/2011 ✓			97.6	
			11870	
CY 24		1/9/2012 120		
97.5		5/8/2012 ✓		
11190	4/19/2012 96			
	7/23/2012 ✓ CY 20	CY 26		2012
		97.5	10/1/2012	
			120	
		97.5	1/29/2013 ✓	
		11140		
			CY 27	
4/8/2013 38			97.5	
5/16/2013 ✓				2013
CY 25		9/30/2013 28		
97.5		10/28/2013 ✓		
11890	11/11/2013 38	CY 27		
	12/19/2013 ✓	97.5		
	CY 21		3/3/2014	
	97.5		28	
			3/31/2014 ✓	
			CY 28	2014
			97.5	
10/8/2014 38				
11/13/2014 ✓				
CY 26		3/2/2015		

Notes:

- Note 1: PTN-3 Fall 2010 at 39 days RFO with ECT of S/Gs
- Note 2: PSL-2 Winter 2011 increased to 82 days due to EPU modifications (main generator rewind and rotor replacement LP turbine replacement and Alloy 600 repairs and other EPU modifications).
- Note 3: PTN-4 Spring 2011 at 55 days due to EPU modifications (Aux transformer, main transformer replacement, upgrade and replacement of 5th and 6th feedwater heaters)
- Note 4: PSL-1 Fall increased to 110 days due to EPU modifications (main generator rewind and rotor replacement LP turbine replacement, HP turbine replacement Main Xfmr replacement, FW htr replacement, condenser upgrades)
- Note 5: PTN-3 increased to 120 days due to EPU modifications (Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement, 5th and 6th feedwater heater replacements, feedpump and condensate pump replacement and upgrade)
- Note 6: PSL-2 Spring increased to 95 days due to EPU modifications (HP turbine rotor replacement, main Xfmr replacement, Condenser upgrades MPW Pp replacement, FW and MSR replacements and upgrades)
- Note 7: PTN-4 Fall increased to 120 days due to EPU modifications (Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement, replace feedpumps and condensate pumps and perform other EPU mods)
- Note 8: PSL-1 Spring 38 day with RCP motor and rotating element replacement being critical path)
- Note 9: PTN-3 Fall is baseline 28 day business case, with no SG ECT.
- Note 10: PSL-2 Fall 38 day outage with RCP motor and rotating element replacement being critical path.

Approved Operating Schedule

"June 23 2010"

97.5		III 28 III			
	4/27/2015	3/30/2015 ✓			
	III 38 III	Cy 28			
	6/4/2015 ✓	97.5		2015	
	CY 22				
	97.5		10/5/2015		
			III 28 III		
			11/2/2015 ✓		

F

Approved Operating Schedule

"March 11, 2011"

PSL1	PSL2	PTN3	PTN4	Year	Notes:
6/14/2010 CY 23	6/13/2009 Cy 18	5/9/2009	12/4/2009	2010	
85.8	91.0	9/27/2010 =====	CY 25		Note 1: All outage start dates are set at 00.01 hour on the indicated Monday's
10910	12430	39 =====	96.1		
		11/5/2010	10890		
		CY 25			Note 2: PSL-2 Winter 2011 increased to 82 days due to EPU modifications (main generator rewind and rotor replacement LP turbine replacement and Alloy 600 repairs and other EPU modifications).
	1/3/2011	92.4			
	=====	10160	3/21/2011		
	82		=====		
	3/28/2011 CY 19		55		Note 3: PTN-4 Spring 2011 at 55 days due to EPU modifications (Aux transformer, main transformer replacement)
	66.7		5/15/2011	2011	
	9650				
			CY 28		Note 4: PSL-1 Fall Increased to 110 days due to EPU modifications (main generator rewind and rotor replacement LP turbine replacement, HP turbine replacement Main Xfmr replacement, FW hr replacement, condenser upgrades) PSL-1 will start Tavg coastdown on about 10/3/2011, power coastdown on about 10/13/2011 and power decay to 60% on day prior to shutdown
11/26/2011			97.9		
=====			11870		
110					
3/15/2012					
CY 24		2/6/2012			Note 5: PTN-3 Increased to 120 days due to EPU modifications (Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement, 5th and 6th feedwater heater PTN-3 will start power coastdown on about 1/24/2011 power will decay to about 85% on day before shutdown
97.8		=====			
		120			
9110	6/27/2012	6/5/2012			
	=====				
	95			2012	Note 6: PSL-2 outage increased to 85 days due to EPU modifications (HP turbine rotor replacement, main Xfmr replacement, Condenser upgrades MFW Pp replacement, FW and MSR replacements and upgrades) PSL-2 will start Tavg coastdown on about 5/8/2012, power coastdown on about 5/18/2012 and power decay to 60% on day prior to shutdown
	9/30/2012 CY 20	CY 26	10/1/2012		
		97.5	=====		
		97.6	120		
	9530	11120	1/29/2013		Note 7: PTN-4 Fall increased to 120 days due to EPU modifications (Condenser replacement, Main generator rewind, replacement of 5th and 6th feedwater heaters, HP turbine modifications, MSR replacement, replace feedpumps and condensate pumps and perform other EPU moda)
			CY 27		
4/8/2013			97.5		
=====					
38					Note 8: PSL-1 Spring 38 day with RCP motor and rotating element replacement being critical path)
5/16/2013					
CY 25				2013	Note 9: PTN-3 Fall 2013 includes Steam Generator ECT and the 10 year Reactor Vessel Internal inspection
97.5		9/23/2013			
		=====			
		35			
11890	11/11/2013	10/28/2013			
	=====				
	38	CY 27			Note 10: PSL-2 Fall 38 day outage with RCP motor and rotating element replacement being critical path.
	12/19/2013	97.5			
	CY 21				
	97.5		3/3/2014		
			=====		
			35		
			4/7/2014		
			CY 28	2014	
			97.5		
10/6/2014					
=====					
38					
11/13/2014					
CY 26		3/2/2015			
		=====			

Approved Operating Schedule

"March 11, 2011"

4/27/2016 38 6/4/2016 CY 22 97.5	3/30/2016 Cy 28 97.5	2015	10/5/2016 38 11/8/2016
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Note 12: PTN-4 Fall 2015 Includes Steam Generator ECT

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Vice President, Fleet Support

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Mehmet Nezar
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On file
M. B. Miranda
Vice President of Transmission and Substation

G

Approved Operating Schedule

"June 22, 2011"

PSL1	PSL2	PTN3	PTN4	Year	Notes:
5/14/2010 CY 23	6/13/2009 Cy 18	5/9/2009	12/4/2009	2010	
85.8	91.0	9/27/2010 39	CY 25		Note 1: All outage start dates are set at 00:01 hour on the indicated Dates
10910	12430	11/5/2010	96.1 10890		
	1/3/2011 125	CY 25 93.9 10180	3/21/2011 56		Note 2: PSL-2 Winter 2011 longer outage due to EPU modifications (main generator rewind and rotor replacement LP turbine replacement and Alloy 600 repairs and other EPU modifications).
	5/8/2011 CY 19		5/18/2011	2011	Note 3: PTN-4 Spring 2011 at 56 days due to EPU modifications (Aux transformer, main transformer replacement)
	93.0 9550		CY 28 97.8 12620		Note 4: PSL-1 Fall increased to 127 days due to EPU modifications (main generator rewind and rotor replacement LP turbine replacement, HP turbine replacement Main Xfmr replacement, FW htr replacement, condenser upgrades) PSL-1 will start Tavq coastdown on about 10/3/2011, power coastdown on about 10/13/2011 and power decay to 60% on day prior to shutdown
11/26/2011 127		1/30/2012 160			Note 5: PTN-3 increased to 160 days due to EPU modifications (Condenser replacement, Main generator rewind, HP turbine modifications, MSR replacement, 5th and 6th feedwater heater)
4/1/2012					
CY 24	7/9/2012 113	7/9/2012		2012	Note 6: PSL-2 outage increased to 113 days due to EPU modifications (HP turbine rotor replacement, main Xfmr replacement, Condenser upgrades MFV Pp replacement, FW and MSR replacements and upgrades) PSL-2 will start Tavq coastdown on about 5/6/2012, power coastdown on about 5/18/2012 and power decay to 60% on day prior to shutdown. PSL-1 CY24 will start Tavq coastdown on about 8/17/13 power coastdown on about 8/25/13 and power decay to about 90% on day prior to shutdown.
93.5 11710	10/30/2012	CY 28 104.4 11780	11/5/2012 130		Note 7: PTN-4 Fall increased to 130 days due to EPU modifications (Condenser replacement, Main generator rewind, replacement of 5th and 6th feedwater heaters, HP turbine modifications, MSR replacement, replace feedpumps and condensate pumps and perform other EPU mods)
	CY 20		3/16/2013		Note 8: PSL-1 2013 Fall outage 38 day with RCP motor and rotating element replacement being critical path)
	97.5		CY 27	2013	Note 9: PTN-3 Fall 2013 includes Steam Generator ECT and the 10 year Reactor Vessel Internal Inspection
9/5/2013 38	11350		97.5		
10/13/2013		10/21/2013 38	9900		
CY 25		11/28/2013			
97.5	2/27/2014 38	CY 27			Note 10: PSL-2 Spring 38 day outage with RCP motor and rotating element replacement being critical path.
11730	4/6/2014	97.5	5/12/2014 38		Note 11: PTN-4 Spring 2014 includes 10 year Reactor Vessel Internal Inspection
	CY 21	11730	6/19/2014	2014	
	97.5				
	12710		CY 28 97.5		
2/28/2015					

Approved Operating Schedule

"June 22, 2011"

38			12000	
-----		4/13/2015		
4/5/2015		-----		
CY 26		38		
97.5		-----		
		5/21/2015	2015	
		Cy 28		
	10/1/2015	97.5		

	38		11/16/2015	
	-----		-----	
	11/6/2015		38	

	CY 22		12/24/2015	
	97.5			

Note 12: PTN-4 Fall 2015 includes Steam Generator ECT

Signature on File
 Michael W Kiley
 Vice President, Turkey Point Nuclear Plant

Signature on File
 Gene St Pierre
 Vice President, Fleet Support

Signature on File
 Kevin Walsh
 Vice President, Nuclear Operations South Region

Signature on File
 Mano Nazar
 CNO

Signature on File
 Richard L Anderson
 Vice President, St Lucia Nuclear Plant

Signature on File
 Terry Jones
 Vice President, Power Uprate

Signature on File
 M. B. Miranda
 Vice President of Transmission and Substation

Q.

Refer to the Company's response to SFHHA 1st Set Interrogatory 87. For account 528, please provide a schedule by month from January 2008 through December 2013 showing the beginning outage reserve balance, the monthly accrual, the monthly charges, any transfers/adjustments, and ending balance. Provide this information for each nuclear unit and each outage and in the aggregate for all nuclear units.

A.

Refer to FPL's response to SFHHA's Fourth Set of Interrogatories No. 194.

Q.

Refer to the Company's response to SFHHA 1st Set Interrogatory 87. For account 528, please provide the following information:

Please provide the underlying computational support for the monthly accruals by unit provided in response to part (b) of this question. This support includes, but is not limited to, the estimated costs of each outage and the basis for the estimated costs, the amortization period, and treatment of over/under accruals for each outage.

A.

Refer to FPL's response to SFHHA's Fourth Set of Interrogatories No. 194. Additionally, FPL's Accounting Policy # 7.6 states actual expenditures are applied to the reserve up to the limit of the reserve, excess outage costs are then expensed as incurred. When the actual expenditures are less than the reserve, the excess accrual expense is reversed.

Q.

Please explain why the Company does not quantify its cash working capital using the lead/lag methodology and provide citations to all prior Commission orders relied on by the Company to not use the lead/lag methodology, if any.

A.

The Commission has consistently approved the use of a balance sheet approach, not a lead lag study, in determining the amount of working capital to include in rate base. It appears that the balance sheet approach was first used in FPL's 1981 base rate case and was approved by Order No. 10306 in Docket No. 810002-EU. FPL's use of the balance sheet approach was subsequently approved by Order No. 11437 in Docket No. 820097-EU, Order No. 13537 in Docket No. 830465-EI and, most recently, Order No. PSC-10-01530FOF-EI, Docket No. 080677-EI. The balance sheet approach defines working capital as current assets and deferred debits that are utility related and do not already earn a return, less current liabilities, deferred credits and operating reserves that are utility related and upon which the Company does not already pay a return. FPL has not identified any instance in which the Commission approved the use of a lead-lag study for calculating working capital (prior to 1981, the Commission approved what it called a "formula" approach that entailed using one-eighth of annual O&M expenses; *see* Order No. 7843, Docket No. 760727-EU).

Q.

Please provide a cash working capital study using the lead/lag methodology.

A.

FPL has not prepared a lead lag study. As stated in its general objections, FPL objects to discovery requests that call for FPL to prepare information in a particular format or perform calculations or analyses not previously prepared or performed as unduly burdensome and as purporting to expand FPL's obligations under applicable law.

Q.

Please confirm that the Company could develop a cash working capital study using the lead/lag methodology, but chose not to do so.

A.

As discussed in FPL's response to SFHHA's Fourth Set of Interrogatories No. 210, FPL has consistently used, and the Commission has consistently approved, the balance sheet approach to calculating working capital since 1981, more than 30 years ago. FPL reasonably used the balance sheet approach in preparing its working capital calculation in this case, based on that 30-year consistent practice and precedent. If the Commission were to require FPL to prepare a cash working capital study using the lead/lag methodology, FPL would have to acquire external resources and incur additional costs to assist it in doing so. In any event, FPL would not be able to develop a cash working capital study using the lead/lag methodology within the time frame of this proceeding.

Q.

Please confirm that the Company agrees that a cash working capital study using the lead/lag methodology provides a more accurate measure of the time weighted cash flows on a daily basis than does the balance sheet methodology, which does not measure the timing of cash flows during the month and instead relies only on a snapshot of month end balances and explain your response.

A.

FPL has relied on and believes that the balance sheet approach is a reasonable measure of working capital to be included in rate base, and is consistent with more than 30 years of Commission precedent. Preparation of a lead lag study may be a more precise method under certain conditions which could be present in other regulatory jurisdictions. In the case of FPL and many other Florida IOUs, however, it is not clear that a lead lag study would be a more precise method for base rate purposes due to the nature of the diverse costs that are recovered through the various clauses. In addition, due to the routine use of a forecast test year in rate cases for FPL and other Florida IOUs, a lead lag study would be limited to forecast data and could not be formulated at the transactional level. Therefore, it may not necessarily provide greater precision at all. Lastly, preparation of a lead lag study would result in an increase to rate case expenses as it is a laborious undertaking which would likely require the use of outside resources.

Q.

Refer to Schedule C-27 and the statement that “Under the tax sharing agreement, FPL and its subsidiaries are allocated income taxes on a separate company basis. Therefore, the amount of tax allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated tax return.” Was the income tax expense for FPL in the test year affected by any limitations on the NextEra consolidated return, including, but not limited to, the ability to use the Section 199 deduction. If so, then identify each such limitation, describe the effect that it has on the Company’s income tax expense calculations shown on Schedule C-22, and quantify the effect on the Company’s test year income tax expense. Provide all assumptions, data, computations, and electronic spreadsheets with formulas intact for the quantifications requested.

A.

The income tax expense for FPL for the test year was calculated as if FPL filed a separate return and was not affected by any limitations of the NextEra consolidated return.

Q.

Refer to Schedule C-44. Please provide a computation of the revenue expansion factor on a standalone basis for FP&L without consideration of any limitations imposed on FP&L because it is a member of the NextEra affiliated group that files a consolidated tax return. Provide all assumptions, data, and computations, including electronic spreadsheets with formulas intact used for this computation.

A.

Schedule C-44 as filed reflects the computation of the revenue expansion factor for the Company as if FPL filed a separate return.

Q.

In response to SFHHA INT No. 56 you state that “[a]pplying the step increase to energy charges rather than demand charges is administratively efficient, matches the cost with the benefit in fuel savings, and helps to mitigate the bill impacts to low load factor customers.” Please describe every way of which you are aware in which the step increase matches the cost with the benefit in fuel savings.

A.

FPL's response to SFHHA's First Set of Interrogatories No. 56 states that applying the step increase to energy charges matches the cost with the benefit in fuel savings. With both charged on a per kWh basis, increased usage will result in higher base energy charges and higher fuel savings. Implementing the step increase at the same time as fuel savings are realized in customer bills also matches Cape Canaveral costs with the fuel savings benefits.

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**FPL's Responses to SFHHA's
Fifth Set of Interrogatories
(Nos. 235)**

Q.

Refer to Schedule B-6, page 8 of 13, line 25. Please provide a schedule of each type or category of other accounts receivable – miscellaneous listing each debtor with a balance of more than \$1 million and the amount owed the Company by month from December 2010 through December 2013 and provide a detailed description of each type of other accounts receivable – miscellaneous.

A.

See Attachment No. 1 which includes a breakdown of what is included on MFR B-6, page 8 of 13, line 25, by month for December 2010 through December 2011. Note that prior to when FPL implemented SAP in July 2011, FPL utilized various point accounts in order to distinguish miscellaneous accounts receivable (FERC Account 143) balances at a lower level. Post SAP implementation, FPL consolidated these point accounts into four point accounts but utilizes SAP natural accounts to further distinguish these receivables. In regards to customer specific balances included in FERC Account 143, FPL does not have a breakdown of FERC Account 143 at the customer level, as these balances include accruals for receivables from customers that have not yet been invoiced or the accruals aggregate multiple customers into one grouping. In order for FPL to provide complete customer specific balances in FERC Account 143 for the historical time periods requested, FPL would have to perform a detailed analysis involving a review of each and every accrual transaction. This would be a burdensome exercise to which FPL objects consistent with its general objections. Notwithstanding this objection, FPL has prepared Attachment Nos. 2 and 3 showing customer-specific balances included in FERC Account 143 that are readily identifiable because they have been invoiced. Attachment No. 2 shows customer specific balances greater than \$1 million that are readily identifiable for December 2010 through June 2011, and Attachment No. 3 for customer balances greater than \$1 million that are readily identifiable for July 2011 through December 2011.

For 2012 thru 2013, FPL does not forecast other accounts receivable miscellaneous by specific debtor. The forecast method for each account is described below.

- 143.450 Fuels Receivable - The forecast is based on last historical year plus CPI.
- 143.100 Other A/R Misc. – The forecast is comprised of miscellaneous service charge revenues, rent revenues and late payment revenue with a one month lag on receipt of payment
- 143.810 Income Tax Receiv LT – The forecast is based on the last historical balance as of September 2011.
- 144.100 Accum Prov for Uncoll Accts - Misc – The forecast is based on the last historical balance as of September 2011.

See Attachment No. 4 for the monthly other accounts receivable miscellaneous balances for 2012 and 2013.

OTHER ACCOUNTS RECEIVABLE - MISCELLANEOUS

AMOUNT.	EDGER_MONTH	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112
GL_ACCT_DESC													
143099-OTH ACCTS REC-ACCRUALS	70,840,953	70,407,620	72,572,630	74,415,532	76,025,422	77,921,131	86,561,047	158,435,466	160,949,136	171,194,847	165,874,516	100,110,528	78,913,233
143100-SAP-Other Accounts Receivable	4,431,876	16,507,740	23,650,469	26,048,512	18,874,420	16,347,021	16,000,879						
143104-OTH ACCTS RECEIV-INVSTMT RCVRY-GEN (ARMS)	572,881	653,383	388,232	505,753	1,389,081	1,921,637	700,868						
143110-MISC RECEIV-STORM AND DECOMMISSIONING	11,613,439	11,024,662	213,167	512,063	1,467,806	2,167,077	4,188,201						
143124-SAP-Ord A/R-NonFPL Retiree Med Benefits	117,705	100,339	374,746	503,294	866,155	1,160,936	1,334,776	1,599,561	1,995,585	2,277,362	2,646,234	2,735,959	0
143125-FT MYERS REPOWERING CLAIMS		196,679	196,679	310,857	751,146	751,146	866,553						
143126-OTH ACCT RECEIV-RETIREE MED REIMBURSE		903,050	3,372,715	4,529,649	7,795,397	10,448,422	12,012,981						
143127-OTH ACCTS RECEIV-BENEFIT PLAN REIMBURS	128,818	141,119	140,161	123,909	200,617	183,258	162,762						
143128-OTH ACCTS RECEIV-PARTICIP MAINT RESERVE	2,398,647	254,415	1	1	1	249,622	570,371						
143129-OTH ACCTS RECEIV-POWER SUPPLY ARMS CLG	(2,815,322)	(3,790,876)	2,217,830	2,471,771	3,319,231	3,790,933	3,793,882						
143130-OTH ACCTS RECEIV-EMT TRADING	3,189,340	4,559,063	1,285,996	1,161,093	104,631	1,281,376	3,429,310						
143140-OTH ACCTS RECEIV-TRANSMISSION SERVICE	665,910	3,276,753	2,838,971	1,504,814	1,397,694	2,173,817	3,052,517						
143160-OTH ACCTS RECEIV-BILL ACTUAL REIMBURSBL	10,485,546	11,103,069	9,471,565	6,631,067	5,855,400	5,247,839	4,571,264						
143180-OTH ACCTS RECEIV-ARMA-PSL PART BILLINGS	5,432,368	6,927,185	614,575	480,248	7,519,705	7,642,221	6,229,037						
143191-OTH ACCTS RECEIV-ARMA-UM INVESTIGT FEES	2,753	3,948	5,291	10,700	58,203	59,863	64,703						
143192-OTH ACCTS RECEIVABLE-STIMULUS GRANT	133,779,506	133,377,211	10,562,950	10,967,451	13,056,668	11,161,846	11,732,175						
143230-OTH ACCTS RECEIV-EMPLOYEE TOOLS RECEIVAB	17,736	17,817	17,069	16,962	17,952	16,700	14,291						
143240-OTH ACCTS RECEIV-EMPLOYEE PAY ADVANCE	7,500	7,500	9,611	9,611	9,611	9,611	9,611						
143371-OTH ACCTS REC-FAS 106 MEDICAL SUBSIDY	441,108	669,186	897,261	1,084,461	853,079	1,140,378	1,368,453						
143450-SAP-Other Accounts Receivable-Fuels	375,355	905,291	217,652	514	0	167	4,704,594	1,617,483	129,812	662,546	40,947	91,007	109,258
143455-OTH A/R-FORMER EMPL RELOCAT REIMB-CARMS	68,619	65,468	62,957	62,667	54,989	44,178	43,522						
143615-OTH ACCTS RECEIV-APPLIANCEGARD-TAXED	26,461	25,378	26,792	24,437	25,540	22,969	24,072						
143616-OTH ACCTS RECEIV-APPLIANCEGARD-NO TAX	11,155	13,050	13,172	12,180	13,229	11,532	12,137						
143620-PAYMENT POWER PROGRAM-CIS II BILLINGS	82	(362)	(478)	(478)	(478)	(478)	(478)						
143625-0AR-LIGHTNING GUARD PROG-CIS II BILLINGS	160,230	163,591	171,617	153,927	167,486	151,564	157,775						
143635-FPL SVCS MKTG PROGRAMS-CIS II BILLINGS	497,716	96,664	96,664	93,086	189,750	93,238	1,548,747						
143644-MISC REC-UTILITY GARD PROG-ELECT LINE	1,204	1,261	1,304	1,348	1,395	1,190	1,243						
143645-MISC REC-UTILITY GARD PROG-WATER LINE	3,166	3,382	3,486	3,210	3,491	3,129	3,421						
143647-MISC REC-UTILITY GARD PROG-COMBO LINE	52,684	53,957	56,452	50,390	54,678	49,262	51,410						
143648-MISC RECEIV-APPLIANCE WARRANTY TAXED	39,412	39,767	41,155	36,463	39,230	36,122	36,566						
143649-MISC RECEIV-APPLIANCE WARRANTY NO TAX	7,576	7,651	7,793	6,854	7,393	6,644	7,042						
143650-MISC RECEIV-SHIELD SURGE-TAXED	851,074	865,395	914,427	829,007	905,649	865,503	930,703						
143654-REC SURGESHIELD COMMERCIAL-TAXED SSC RECQ	21,633	21,510	22,424	19,655	22,223	20,991	21,073						
143655-MISC RECEIV-FUTURE PROGRAM I						15	15						
143800-SAP-Ord Accounts Recv-Federal & State Inc Tax	25,890,767	25,890,767	25,890,767	30,260,037	30,260,037	30,260,037	34,693,666	37,870,724	37,870,724	41,336,359	41,336,359	41,336,359	57,682,365
143810-OTH ACCTS RECEIV-STATE INCOME TAXES	3,406,395	3,406,395	3,406,395	3,177,057	3,177,057	3,177,057	3,177,057						
143820-OTH ACCTS RECEIV-FUEL TAX REFUNDS	88,019	90,957	93,191	96,539	97,558	99,786	40,452						
143910-OTH ACCTS RECEIV-DAMAGE CLAIMS (ARM)	897,660	999,299	1,076,009	1,097,546	1,125,210	1,117,843	1,100,401						
143920-OTH ACCTS RECEIV-WORK ORDERS (ARM)	4,673,507	4,612,344	4,932,191	3,494,999	1,773,703	2,475,881	3,119,851						
143950-OTH ACCTS RECEIV-CLAIMS EXCESS PAYMENTS	15,498	17,423	(98,941)	17,030	92,030	16,289	220,624						
143990-OTH ACCTS RECEIV-CASH CLEARING	683,988	(11,685,293)	(1,614,161)	(17,900,020)	(11,763,928)	(12,907,826)	(12,592,069)						
Grand Total	279,095,934	281,994,325	164,151,269	152,823,994	165,808,464	169,219,927	193,965,505	199,523,234	200,945,256	215,471,113	209,898,056	144,273,852	136,704,855

13 MONTH AVERAGE

13-Month Average 193,370,445

Florida Power & Light Company
Docket No. 120015-EI
SFHHA's Fifth Set of Interrogatories
Interrogatory No. 235
Attachment No. 1
Page 2 of 2

FERC Account 143.100 - July 2011 through December 2011

Company code	SAP Natural Account	Account Description	Ending Balance JUL 2011	Ending Balance AUG 2011	Ending Balance SEP 2011	Ending Balance OCT 2011	Ending Balance NOV 2011	Ending Balance DEC 2011
1500	FLORIDA POWER & LIGHT CO	ACCOUNTS RECEIVABLE: Non-Trade	\$ 24,932,952.19	\$ 30,460,831.23	\$ 32,617,796.25	\$ 28,290,100.37	\$ 15,404,125.69	\$ 20,330,400.08
		ACCOUNTS RECEIVABLE: Investment Recovery	\$ 677,941.14	\$ 495,602.42	\$ 900,764.93	\$ 823,953.30	\$ 604,392.34	\$ 686,780.29
		ACCOUNTS RECEIVABLE: Other	\$ 28,569,743.37	\$ 29,576,471.58	\$ 31,883,511.15	\$ 28,333,450.77	\$ 31,169,035.64	\$ 3,071,419.04
		ACCOUNTS RECEIVABLE: Other Benefit Plan Reimburse	\$ 168,643.75	\$ 235,875.90	\$ 262,244.45	\$ 295,079.39	\$ 327,287.05	\$ 210,342.43
		ACCOUNTS RECEIVABLE: Other - Non Trade BU Accruals	\$ 86,050,925.10	\$ 87,708,519.77	\$ 92,045,792.58	\$ 96,626,330.74	\$ 38,010,993.01	\$ 0.00
		ACCOUNTS RECEIVABLE: Employee Tools Receivable	\$ 14,515.57	\$ 15,127.79	\$ 17,751.22	\$ 16,762.78	\$ 17,467.17	\$ 0.00
		ACCOUNTS RECEIVABLE: Other - CARMS	\$ (555.55)	\$ (555.55)	\$ (555.55)	\$ 0.00	\$ 0.00	\$ 0.00
		ACCOUNTS RECEIVABLE: Former Employee-Relo Rec	\$ 42,866.80	\$ 42,211.25	\$ 41,455.70	\$ 40,700.15	\$ 39,944.60	\$ 39,180.05
		ACCOUNTS RECEIVABLE: Cash Clearing	\$ (1,425.51)	\$ (2,265.51)	\$ (2,265.51)	\$ (1,225.51)	\$ 0.00	\$ 0.00
		ACCOUNTS RECEIVABLE: Customer Accrual - Affiliate	\$ (1,566,415.97)	\$ (1,215,800.43)	\$ (777,995.64)	\$ (712,350.44)	\$ (796,762.11)	\$ (910,513.45)
		OTHER RECEIVABLE: Participation-Maint Reserve	\$ 891,119.60	\$ 1,211,868.60	\$ 1,492,101.81	\$ 1,725,034.30	\$ 2,026,581.68	\$ 2,261,379.73
		OTHER RECEIVABLE: Purchased Power Estimated Sales	\$ 10,552,279.79	\$ 4,261,567.15	\$ 4,315,902.29	\$ 3,428,698.77	\$ 5,217,553.54	\$ 0.00
		OTHER RECEIVABLE: EMT-Purchased Power Est. Sales	\$ 2,145,315.66	\$ 4,248,750.78	\$ 3,571,337.38	\$ 5,079,867.52	\$ 602,911.76	\$ 303,484.92
		OTHER RECEIVABLE: Transmission Service	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Reimbursable Projects	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Damage Claims	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Damage Claims	\$ 1,082,272.19	\$ 1,416,235.88	\$ 1,266,591.58	\$ 1,188,923.88	\$ 1,094,167.20	\$ 848,537.42
		OTHER RECEIVABLE: Work Orders	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		ACCOUNTS RECEIVABLE CLEARING: Conversion	\$ 102,959.19	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 459.87
		Total	\$ 153,813,137.32	\$ 158,455,440.84	\$ 167,634,475.64	\$ 160,876,365.82	\$ 94,042,566.04	\$ 26,821,458.39
1520	KPB FINANCIAL CORP.	ACCOUNTS RECEIVABLE: Other	\$ 4,622,328.58	\$ 2,483,694.83	\$ 3,560,370.92	\$ 4,998,129.92	\$ 6,067,959.54	\$ 10,685,216.06
		ACCOUNTS RECEIVABLE: Other Benefit Plan Reimburse	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 134,007.44
		ACCOUNTS RECEIVABLE: Other - Non Trade BU Accruals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,089,447.61
		ACCOUNTS RECEIVABLE: Employee Tools Receivable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,971.93
		ACCOUNTS RECEIVABLE: Other - CARMS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Participation-Maint Reserve	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Purchased Power Estimated Sales	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,154,131.59
		OTHER RECEIVABLE: Transmission Service	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Reimbursable Projects	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Damage Claims	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		OTHER RECEIVABLE: Work Orders	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		Total	\$ 4,622,328.58	\$ 2,483,694.83	\$ 3,560,370.92	\$ 4,998,129.92	\$ 6,067,959.54	\$ 52,091,774.63
		Grand Total	\$ 158,435,465.90	\$ 160,949,135.67	\$ 171,194,846.56	\$ 165,874,495.74	\$ 100,110,527.58	\$ 78,913,233.02

**Other Accounts Receivable Balances by Customer
Greater than \$1 Million
December 2010 through June 2011**

FERC Account	Customer Name	Ending Balance Dec-10	Ending Balance Jan-11	Ending Balance Feb-11	Ending Balance Mar-11	Ending Balance Apr-11	Ending Balance May-11	Ending Balance Jun-11
\$		\$ -	\$ 10,478,898	\$ 11,924,278	\$ 9,279,453	\$ 11,768,388	\$ 10,243,535	\$ 9,766,861
143.100	U.S. DEPARTMENT OF ENERGY	-	-	-	7,924,176	-	-	-
143.100	NUCLEAR ELECTRIC INSTITUTE	-	-	-	-	-	-	-
143.100	VERIZON COMMUNICATIONS	-	-	2,059,934	-	-	-	-
143.100	CENTURYLINK	-	-	1,628,574	1,628,574	1,628,574	-	-
143.100	MITSUBISHI POWER SYSTEMS, INC.	-	1,588,490	1,588,490	1,588,490	1,588,490	1,588,490	1,588,490
143.100	FIDELITY INVESTMENTS	-	-	1,252,693	-	-	-	-
143.124	Retiree Medical Benefits Reimb from NextEra Energy Capital Holdings, Inc.	-	1,695,969	1,525,181	-	-	1,160,936	1,334,776
143.140	SEMINOLE ELECTRIC COOPERATIVE	-	1,027,593	-	-	-	1,140,108	1,258,712
143.140	FLORIDA MUNICIPAL POWER AGENCY	-	-	-	-	-	-	-
143.160	METRO DADE COUNTY TRANSIT	5,837,111	3,241,686	4,748,583	3,476,200	1,459,683	1,683,046	1,683,046
143.160	FLORIDA DEPT OF TRANSPORTATION	2,696,981	2,696,981	2,696,981	2,296,869	2,462,263	2,462,263	2,462,263
143.160	FDOT / DIST. FOUR	-	3,143,188	-	-	-	-	-
143.160	DRAGADOS - Architectural Services / General Contractor	-	-	-	-	1,116,416	-	-
143.450	GULFSTREAM	-	-	-	-	-	-	3,038,258
143.450	FLORIDA GAS TRANSMISSION	-	-	-	-	-	-	1,710,805
143.800	Internal Revenue Service/NextEra Energy, Inc.	25,890,767	25,890,767	25,890,767	30,260,037	30,260,037	30,260,037	34,693,666
143.810	State of Florida	3,406,395	3,406,395	3,406,395	3,177,057	3,177,057	3,177,057	3,177,057
143.920	CITY OF ROCKLEDGE	1,379,518	1,379,518	1,379,518	-	-	-	-
143.920	South Florida Water Management District	-	-	1,109,680	-	-	-	-
Totals		\$ 39,210,772	\$ 54,549,486	\$ 59,211,073	\$ 59,630,856	\$ 53,460,908	\$ 51,715,472	\$ 60,713,934

**Other Accounts Receivable Balances by Customer
Greater than \$1 Million
July 2011 through December 2011**

SAP FERC Account	SAP Natural Account	SAP Customer Name	Ending Balance Jul-11	Ending Balance Aug-11	Ending Balance Sep-11	Ending Balance Oct-11	Ending Balance Nov-11	Ending Balance Dec-11
9143100	2000070	U.S. DEPARTMENT OF ENERGY	\$ 9,213,132	\$ 8,931,455	\$ 9,298,852	\$ 7,218,179	\$ -	\$ -
9143100	2000070	METRO DADE COUNTY TRANSIT	-	-	-	-	2,730,903	2,730,903
9143100	2000070	FLORIDA DEPT OF TRANSPORTATION	2,477,593	2,477,593	2,477,593	1,527,977	1,512,647	1,512,647
9143100	2000070	SEMINOLE ELECTRIC COOPERATIVE	1,424,602	1,603,711	2,145,440	1,345,877	-	-
9143100	2000070	MITSUBISHI POWER SYSTEMS, INC.	2,161,740	2,161,740	2,161,740	-	-	-
9143100	2000070	FLORIDA MUNICIPAL POWER AGENCY	-	-	1,015,263	-	-	-
9143100	2000070	FDOT / DIST. FOUR	-	1,593,864	1,593,864	1,593,864	1,593,864	1,593,864
9143100	2000070	Defense Finance and Accounting Service	-	-	5,489,439	5,977,431	1,915,685	1,663,633
9143100	2000070	FLORIDA DEPT OF CORRECTIONS	-	2,407,293	-	-	-	-
9143100	2000070	DEPT OF VET AFFAIRS	1,249,143	1,249,143	1,249,143	1,249,143	1,763,080	1,763,080
9143100	2000070	Alabama Power Company	-	2,434,575	-	-	-	-
9143100	2000070	Baltimore Gas and Electric Company	-	-	-	-	-	2,077,507
9143100	2000070	Delmarva Power (Pepco Holdings Co)	-	-	-	-	-	1,699,613
9143124	2002010	Retiree Medical Benefits Reimb from NextEra Energy Capital Holdings, Inc.	1,599,561	1,995,585	2,277,362	2,646,234	2,735,959	-
9143800	2708100	Internal Revenue Service/NextEra Energy, Inc.	34,693,666	34,693,666	38,159,301	38,159,301	38,159,301	52,702,347
9143800	2708000	State of Florida	3,177,057	3,177,057	3,177,057	3,177,057	3,177,057	4,980,017
Totals			\$ 55,996,495	\$ 62,725,682	\$ 69,045,055	\$ 62,895,065	\$ 53,588,497	\$ 70,723,612

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**FPL's Responses to SFHHA's
Sixth Set of Interrogatories
(Nos. 245, 254-256, 262, 264, and 265)**

Q.

Regarding FPL's response to OPC INT No. 62a, Barrett at p. 8:10-13, FPL compared two 2010 resource plans, one of which included the costs of the Cape Canaveral Modernization and the Riviera Modernization projects, to determine the cost savings attributable to the Cape Canaveral modernization project. In using the 2010 analysis to determine the \$600 million cost savings attributable to the Cape Canaveral modernization project, please explain how FPL allocated the cost savings between the Cape Canaveral Modernization and the Riviera Modernization projects.

A.

To determine the cost savings attributable to the Cape Canaveral modernization project, FPL compared two resource plans. The first resource plan had the Cape Canaveral Modernization project, the second resource plan had a greenfield combined cycle project. Neither of the two resource plans included the Riviera Modernization project, but both resource plans included the Riviera plant as it existed at the time. This approach allowed FPL to isolate the cost savings to FPL's customers due to the Cape Canaveral Modernization project on a stand alone basis.

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SFHHA's Sixth Set of Interrogatories
Interrogatory No. 254
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Q.

Refer to the Company's response to OPC Interrogatory 61. Please provide the amounts for 2011 and 2012 in as much detail as is available.

A.

SFHHA clarified that this interrogatory should read: "Refer to the Company's response to OPC Interrogatory 61. Please provide the amounts for 2012 and 2013 in as much detail as possible." See Attachment No. 1.

FERC O&M Trend Analysis (A/FRC/FFC)

Q. Refer to the Company's response to OPC Interrogatory 61. Please provide the amounts for 2012 and 2013 in as much detail as possible.

930.2 - Miscellaneous General Expenses

Business Unit	Cost Center	Work Breakdown Structure - Level 1	Work Breakdown Structure - Level 3	Account	2012 Budget	2013 Forecast
Nuclear	620080	IB ND Admin-00	UNUC.00000401.01.01	5610500	\$ 3,084,325.00	\$ 3,207,686.00
Nuclear	620080	IB ND Admin-00	UNUC.00000401.01.02	5610500	\$ 1,317,002.00	\$ 1,389,437.00
FPL Corporate Finance	670008	Investor Relations-00	UCOR.00000053.01.08	5610100	\$ 50,372.00	\$ 51,329.00
FPL Corporate Finance	670018	Investment-00	UCOR.00000051.01.01	5610100	\$ 1,245.00	\$ 1,270.00
FPL Corporate Finance	670018	Investment-00	UCOR.00000051.01.02	5610100	\$ 130.00	\$ 135.00
FPL Corporate Finance	670020	Tax-00	UCOR.00000050.02.01	5610100	\$ 1,020.00	\$ 1,020.00
FPL Utility Finance	670033	Corporate Acq Dir-00	UCOR.00000108.01.01	5610100	\$ 19,860.00	\$ 20,256.00
FPL Utility Finance	670033	Corporate Acq Dir-00	UCOR.00000108.01.02	5610100	\$ 250.00	\$ 255.00
FPL Utility Finance	670048	Asset Recover Aspd-00	UCOR.00000119.01.01	5610500	\$ 250.00	\$ 250.00
FPL Utility Finance	670048	FPL Accounting-00	UCOR.00000101.01.01	5610300	\$ 300.00	\$ 306.00
General Counsel	671014	Corp. Secretary-00	UAW.00000005.09.01	5610100	\$ 800.00	\$ 872.00
General Counsel	671021	Dir. FrackExp-00	UAW.00000003.01.01	5709000	\$ 3,228,276.00	\$ 3,303,036.00
Information Mgt	671517	MGT TELECOMM SVCS	UMS.00000019.01.01	5610100	\$ 19,205.00	\$ 19,569.10
Information Mgt	671537	MSPA PLAN & CONTR	UMS.00000048.01.01	5610100	\$ 84,000.00	\$ 85,260.00
Information Mgt	671542	INS SECURITY	UMS.00000024.01.01	5610100	\$ 300.82	\$ 306.92
Supply Chain	672135	Supplier Diversity	UENC.00000021.03.03	5600000	\$ 95.35	\$ 97.26
Supply Chain	672135	Supplier Diversity	UENC.00000021.03.06	5610300	\$ 750.00	\$ 765.00
Strategy & Policy	672224	CRE - Admin	UENC.00000015.09.01	5600000	\$ 8.80	\$ 9.84
Strategy & Policy	673007	Corp Oper Excal-00	UENC.00000005.01.01	5610500	\$ 7,000.00	\$ 7,000.00
Reg & State Gov Aff	673010	Environmental Svcs-00	UCOR.00000008.01.01	5610500	\$ 295,000.00	\$ 295,000.00
Reg & State Gov Aff	674002	Reg. Comm. Exp.-00	UCOR.00000050.01.01	5610100	\$ 3,568.84	\$ 3,568.84
Reg & State Gov Aff	674002	Reg. Comm. Exp.-00	UCOR.00000050.01.01	5610300	\$ 55,459.28	\$ 56,448.83
Corp & Ext. Affairs	674504	EA - VP -00	UCOR.00000054.02.01	5610100	\$ 76,000.00	\$ 79,500.00
Corp & Ext. Affairs	674505	Comm. Relations-00	UCOR.00000054.02.01	5610100	\$ 31,866.00	\$ 35,000.00
Corp & Ext. Affairs	674506	EA - Dade Region-00	UCOR.00000050.02.01	5610100	\$ 150,000.00	\$ 153,000.00
Corp & Ext. Affairs	674507	EA - Central Reg-00	UCOR.00000050.02.01	5610100	\$ 117,045.00	\$ 119,385.90
Corp & Ext. Affairs	674509	EA - NW Reg-00	UCOR.00000052.01.01	5610100	\$ 44,155.00	\$ 44,155.00
Energy Mkt & Trading	676503	EMT-Wholesale Op-00	UCOR.00000200.01.01	5610100	\$ 3,965.89	\$ 3,519.28
Energy Mkt & Trading	676509	EMT - Systems-00	UCOR.00000200.03.01	5610500	\$ 4,432.20	\$ 4,432.20
Energy Mkt & Trading	676511	EMT-Risk Mgmt-00	UCOR.00000200.04.01	5610100	\$ 1,500.00	\$ 1,500.00
Executive	677048	Executive-00	UCOR.00000250.01.09	5610100	\$ 280,225.00	\$ 285,830.00
Executive	677048	Executive-00	UCOR.00000250.01.09	5610300	\$ 28,917.00	\$ 29,695.00
Executive	677048	Executive-00	UCOR.00000250.01.09	5610500	\$ 8,665,663.00	\$ 9,617,716.00
Executive	677300	Agg/Fn Other-00	UCOR.00000622.01.01	5420300	\$ (37,357.75)	\$ (421,330.49)
Other					\$ (69,823.33)	\$ (74,000.00)
					\$ 11,141,036.00	\$ 11,315,820.64

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Interrogatory No. 255
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Q.

Refer to the Company's response to OPC Interrogatory 61. Please provide a detailed explanation for each increase in 2013 compared to 2012.

A.

See Attachment No. 1.

Q. Refer to the Company's response to OPC Interrogatory 61. Please provide a detailed explanation for each increase in 2013 compared to 2012.

930.2 - Miscellaneous General Expenses

Industry Association Dues					
Business Unit	Account	2012 Budget	2013 Forecast	Inc. / (Dec)	Explanation
Executive	5610500	\$ 9,665,663.00	\$ 9,617,716.00	\$ 962,033.00	Anticipated increase of \$935K (10.6%) for North American Electric Reliability Corporation (NERC) and Florida Reliability Coordinating Council (FRCC) dues, based on historical annual increases. Remaining increase of \$17K (0.2%) is for any other potential increases in various industry association dues.
Nuclear	5610500	\$ 4,401,327.00	\$ 4,597,135.00	\$ 195,808.00	Increase in Institute of Nuclear Power Operations (INPO) dues and Nuclear Energy Institute (NEI) dues, based on estimates provided by the respective organizations.
FPL Utility Finance	5610500	\$ 550.00	\$ 561.00	\$ 11.00	CPI - 2% Increase
Strategy & Policy	5610500	\$ 302,000.00	\$ 302,000.00	\$ 0.00	No Increase
Energy Mkt & Trading	5610500	\$ 4,432.20	\$ 4,432.20	\$ 0.00	No Increase
Total Industry Association Dues		\$ 13,373,952.20	\$ 14,521,844.20	\$ 1,147,892.00	

Membership Fees / Dues					
Business Unit	Account	2012 Budget	2013 Forecast	Inc. / (Dec)	Explanation
Corp & External Affairs	5610100	\$ 421,066.00	\$ 431,100.90	\$ 10,034.90	A 2% increase of \$8.4K for CPI, and an additional 0.4% increase of \$1.7K to accommodate any additional potential increases in membership dues across the service territory.
Executive	5610100	\$ 280,225.00	\$ 285,830.00	\$ 5,605.00	CPI - 2% Increase
Information Management	5610100	\$ 83,505.92	\$ 85,176.02	\$ 1,670.10	CPI - 2% Increase
FPL Corporate Finance	5610100	\$ 72,607.00	\$ 74,010.00	\$ 1,403.00	CPI - 2% Increase
Regulatory & State Gov Affs	5610300	\$ 55,458.28	\$ 56,446.83	\$ 988.55	CPI - 2% Increase
Executive	5610300	\$ 38,917.00	\$ 39,695.00	\$ 778.00	CPI - 2% Increase
General Counsel	5610100	\$ 3,600.00	\$ 3,696.00	\$ 96.00	CPI - 2% Increase, plus immaterial additional increase of \$25
Engineering Const & Corp Svcs	5610300	\$ 750.00	\$ 765.00	\$ 15.00	CPI - 2% Increase
FPL Utility Finance	5610100	\$ 600.00	\$ 612.00	\$ 12.00	CPI - 2% Increase
FPL Utility Finance	5610100	\$ 250.00	\$ 255.00	\$ 5.00	CPI - 2% Increase
Regulatory & State Gov Affs	5610100	\$ 3,558.84	\$ 3,558.84	\$ 0.00	No Increase
Energy Mkt & Trading	5610100	\$ 5,405.89	\$ 5,016.28	\$ (387.61)	No Increase
Total Membership Fees / Dues		\$ 965,943.93	\$ 986,163.87	\$ 20,219.94	

Director Fees					
Business Unit	Account	2012 Budget	2013 Forecast	Inc. / (Dec)	Explanation
General Counsel	5709000	\$ 3,236,276.00	\$ 3,303,036.00	\$ 66,760.00	CPI - 2% Increase
					FEES: Directors

PSL Participation Credit					
Business Unit	Account	2012 Budget	2013 Forecast	Inc. / (Dec)	Explanation
Location 10	5420300	\$ (377,357.75)	\$ (421,330.49)	\$ (43,972.74)	No Increase
					(CREDITS: St Lucie 2 Cost Recovery)

Other					
Business Unit	Account	2012 Budget	2013 Forecast	Inc. / (Dec)	Explanation
Engineering Const & Corp Svcs	5600000	\$ 104.95	\$ 107.10	\$ 2.15	CPI - 2% Increase
Other		\$ (59,923.33)	\$ (74,000.00)	\$ (14,076.67)	No Increase
Total Other		\$ (59,818.38)	\$ (73,892.90)	\$ (14,074.52)	No Increase

Total FERC Account 930 - Miscellaneous General Expenses Per Books		\$ 17,141,036.00	\$ 18,315,820.68	\$ 1,174,784.68	
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Q.

Refer to the Company's response to OPC Interrogatory 61. Please provide a detailed explanation for each increases in 2013 compared to 2011.

A.

Please see the Attachment No. 1.

Q. Refer to the Company's response to OPC Interrogatory 61. Please provide a detailed explanation for each increase in 2013 compared to 2011.

930.2 - Miscellaneous General Expenses

Industry Association Dues					
Business Unit	Account	2011 Actual	2013 Forecast	Inc./ (Dec)	Explanation
Executive	5610500	\$ 7,967,070.40	\$ 9,617,716.00	\$ 2,050,645.60	Anticipated increase of \$1.9 MM for North American Electric Reliability Corporation (NERC), Florida Reliability Coordinating Council (FRCC), and Edison Electric Institute (EEI) dues, based on historical annual increases. Remaining increase of \$0.1 MM (2.0%) is for any other potential increases in various industry association dues.
Nuclear	5610500	\$ 4,241,592.55	\$ 4,597,135.00	\$ 355,542.45	Increase in Institute of Nuclear Power Operations (INPO), dues and Nuclear Energy Institute (NEI) dues, based on estimates provided by the respective organizations.
Strategy & Policy	5610500	\$ 2,000.00	\$ 302,000.00	\$ 300,000.00	\$299.7K of the 2011 actuals were recorded in accounts 5610100 and 5610300 (see Strategy & Policy in Membership Fees / Dues section). Adjusting for the reclassification, Industry Association Dues are increasing \$1.7K, or \$0.6%, which is less than CPI and not material.
Energy Mkt. & Trading	5610500	\$ 2,632.50	\$ 4,432.20	\$ 1,799.70	2011 actuals of \$2.6K were recorded in FERC account 930-Miscellaneous Expenditures. An additional \$3.1K was recorded in FERC accounts 557-Other Power Supply and 921-Office Supplies and Expenses, for a 2011 actual total of \$5.7K. Adjusting for the classification differences, there is a reduction of \$1.3K from 2011 to 2013 for Industry Dues. The reduction is primarily due to fewer employees performing activities in the systems and operations area.
FPL Utility Finance	5610500	\$ 0.00	\$ 561.00	\$ 561.00	Not material. 0.02% of the increase in the Industry Association Dues category
Engineering Const & Corp Svcs	5610500	\$ 5,400.00	\$ 0.00	\$ (5,400.00)	The 2011 actual amount includes \$5K for participation in a mitigation banking industry organization. The corresponding 2013 forecast of \$5K is in FERC account 921 - Office Supplies & Expenses. Adjusting for the reclassification there is no increase between 2011 and 2013. The remaining \$0.4K in the 2011 actuals has a corresponding 2013 forecast of \$0.9K in FERC account 921 - Office Supplies & Expenses. The increase of \$0.5K is not material at less than 0.02% of the increase in the Industry Association Dues category.
Total Industry Association Dues		\$ 11,818,695.45	\$ 14,521,844.20	\$ 2,703,148.75	

Membership Fees / Dues					
Business Unit	Account	2011 Actual	2013 Forecast	Inc./ (Dec)	Explanation
FPL Corporate Finance	5610100	\$ 8,335.00	\$ 74,010.00	\$ 65,675.00	The Tax department's 2013 budget for participation in the Manufacturers Alliance for Productivity and Innovation (MAPI) is increasing \$13.1K over 2011 actuals owing to increased participation in the climate change council (\$10.1K) and the state tax issues council (\$3K).
FPL Corporate Finance	5610300	\$ 215.00	\$ 0.00	\$ (215.00)	No increase, not material.
Information Management	5610100	\$ 10,332.66	\$ 85,176.02	\$ 74,843.36	The annual dues of \$24K for participation in the Corporate Executive Board (CEB) were included twice in the Investor Relations department's 2013 budget, resulting in a budget of \$48K for this membership. The 2011 dues were accrued in late 2010. The 2011 accrual reversal and subsequent payment resulted in an actual net expense of \$0 in 2011. The combination of the foregoing events resulted in a calculated increase of \$48K between the 2011 actuals and the 2013 plan for CEB membership.
Information Management	5610300	\$ 12,504.01	\$ 0.00	\$ (12,504.01)	The 2011 amount represents an Information Management corporate membership that should have been charged to the 5610100 account. See explanation for row above.

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Regulatory & State Gov Affs	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 358.00	\$ 55,446.83	\$ 56,068.83	The 2013 budget is for participation in the PJRC (Public Utilities Research Center). The corresponding 2011 actuals of \$55.9K were recorded in FERC account 921 - Office Supplies & Expenses. Adjusting for the reclassification, the increase from 2011 to 2013 is \$0.1, or 0.2%.
Regulatory & State Gov Affs	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 5,000.00	\$ 3,558.84	\$ (1,441.16)	No increase.
Corp & External Affairs	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 379,828.13	\$ 431,100.90	\$ 51,274.77	The 2013 budget of \$431.1K corresponds to the 2011 actual amounts shown in External Affairs' GL accounts 5610100 and 5610300, which total \$418.6K. Adjusting for the reclassification, from 2011 to 2013 External Affairs' memberships are increasing \$12.5K, or 2.9%. This increase accommodates inflation and any other potential increases in membership dues across the service territory. In 2011, External Affairs participated in 222 memberships.
Corp & External Affairs	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 38,789.73	\$ 0.00	\$ (38,789.73)	The 2011 amount represents a corporate membership that should have been charged to GL account 5610100. See explanation for row above.
Energy Mkt & Trading	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 0.00	\$ 5,018.28	\$ 5,018.28	2011 actuals of \$6.5K were recorded in FERC account 577-Other Power Supply. This amount was higher than the 2011 budget of \$4.5, which was increased to \$6.0 in 2013. Adjusting for the classification differences, there is a decrease of \$1.5K from 2011 to 2013 related to this expense for Corporate Dues.
Energy Mkt & Trading	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 106.00	\$ 0.00	\$ (106.00)	No increase, not material.
General Counsel	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 1,095.00	\$ 3,696.00	\$ 2,601.00	The increase between 2011 and 2013 pertains to memberships for the Office of the Corporate Secretary.
General Counsel	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 290.00	\$ 0.00	\$ (290.00)	No increase, not material.
Engineering Const & Corp Svcs	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 0.00	\$ 765.00	\$ 765.00	Not material.
Engineering Const & Corp Svcs	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 554.17	\$ 0.00	\$ (554.17)	No increase, not material.
FPL Utility Finance	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 0.00	\$ 612.00	\$ 612.00	Not material.
FPL Utility Finance	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 0.00	\$ 255.00	\$ 255.00	Not material.
Internal Audit	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 9,107.00	\$ 0.00	\$ (9,107.00)	No increase. Nonrecurring items.
Executive	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 310,869.30	\$ 285,830.00	\$ (25,039.30)	No increase. Decreases in various corporate dues and subscriptions
Executive	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 43,027.30	\$ 39,695.00	\$ (3,332.30)	No increase. Decreases in various civic organizations' dues and subscriptions
Executive	5610000	DUES & SUBSCRIPTIONS: Personal	\$ 450.00	\$ 0.00	\$ (450.00)	No increase.
Human Resources	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 65,186.95	\$ 0.00	\$ (65,186.95)	The corresponding 2013 budget of \$74.0K is in FERC account 921 - Office Supplies & Expenses. Adjusting for the reclassification, there is an increase of \$9K, primarily for anticipated growth in various memberships.
Human Resources	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 41,500.00	\$ 0.00	\$ (41,500.00)	The corresponding 2013 budget of \$41.5K is in FERC account 921 - Office Supplies & Expenses. Adjusting for the reclassification, there is no increase between 2011 and 2013.
Marketing & Communications	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 77,296.79	\$ 0.00	\$ (77,296.79)	\$34K of the 2011 actuals was for a corporate subscription for Energy Daily. The corresponding 2013 budget of \$34K is in FERC account 923 - Outside Services. \$40K of the 2011 actuals was for Lexis Nexis services. The corresponding 2013 budget of \$48K is in FERC account 923 - Outside Services.
Strategy & Policy	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 299,531.40	\$ 0.00	\$ (299,531.40)	See explanation for Strategy & Policy in the Industry Association dues category.
Strategy & Policy	5610300	DUES & SUBSCRIPTIONS: Civic Orgs	\$ 135.00	\$ 0.00	\$ (135.00)	See explanation for Strategy & Policy in the Industry Association dues category.
Total Membership Fees / Dues			\$ 1,304,478.44	\$ 986,163.87	\$ (318,314.57)	

Director Fees						
Business Unit	Account		2011 Actual	2013 Forecast	Inc./Decr	Explanation
General Counsel	5709000	FEES: Directors	\$ 2,523,218.37	\$ 3,303,036.00	\$ 779,817.63	Each year a budget is established based on an anticipated number of board meetings, committee meetings and attendance. Compensation levels are also addressed and adjusted at that time.

PSL Participation Credit						
Business Unit	Account		2011 Actual	2013 Forecast	Inc./Decr	Explanation
Location 10	5420300	CREDITS: S1 Lucie 2 Cost Recovery	\$ (154,173.30)	\$ (421,330.49)	\$ (267,157.19)	No increase, not material.

Operating Reserves					
Business Unit	Account	2011 Actual	2013 Forecast	Inc./ (Dec)	Explanation
Engineering Const & Corp Svcs	5901000 RESERVES: Operating Expenses	\$ 10,405,707.26	\$ 0.00	\$ (10,405,707.26)	No increase. Nonrecurring cost: variance owing to the 2011 write off of the FL Energy Secure Line project.
Strategy & Policy	5901000 RESERVES: Operating Expenses	\$ 1,000,000.62	\$ 0.00	\$ (1,000,000.62)	No increase. Nonrecurring cost: variance owing an adjustment to the Environmental Liabilities Reserve in 2011, with no corresponding adjustment anticipated in 2013.
Total Operating Reserves		\$ 11,405,707.88	\$ 0.00	\$ (11,405,707.88)	

Other					
Business Unit	Account	2011 Actual	2013 Forecast	Inc./ (Dec)	Explanation
Corp & External Affairs	Various	\$ 145,830.92	\$ 0.00	\$ (145,830.92)	
Engineering Const & Corp Svcs	Various	\$ 6,140.39	\$ 0.00	\$ (6,140.39)	
Human Resources	Various	\$ (7,535.13)	\$ 0.00	\$ 7,535.13	No increase; combination of nonrecurring 2011 costs and 2013 budgets that have been reclassified to other FERC accounts
Strategy & Policy	Various	\$ 1,176.50	\$ 0.00	\$ (1,176.50)	
FPL Corporate Finance	Various	\$ 212.86	\$ 0.00	\$ (212.86)	
Engineering Const & Corp Svcs	Various	\$ 0.00	\$ 107.10	\$ 107.10	Not material
General Counsel	Various	\$ (0.01)	\$ 0.00	\$ 0.01	Not material
Total Other	Various	\$ 145,825.53	\$ 107.10	\$ (145,718.43)	
Total FERC Account 930 - Miscellaneous General Expenses Per Books		\$ 27,043,752.37	\$ 18,389,820.68	\$ (8,653,931.69)	

Q.

Please provide a schedule showing all incentive compensation by program/plan included in the test year per books amounts, all adjustments, and the remaining amounts included in the revenue requirement. The term incentive compensation includes, but is not limited to, all stock based compensation.

A.

Attachment No. 1 contains a breakdown of program/plan for the 2013 Test Year.

Note that in connection with the response filed to SFHHA's First Set of Interrogatories No. 162, FPL determined that the non-executive performance share amount of \$742,191 was inadvertently omitted from the Commission adjustment number. While completing the response for this interrogatory, FPL also noted that schedules used to prepare the Commission adjustment were based in preliminary affiliate allocation rates and not on final allocation rates. This inconsistency resulted in a difference of (\$964,128). Taking the two adjustments, the total Commission adjustment should have been \$28,676,003 (\$28,897,940 as reflected in MFR C-3, plus \$742,191, less \$964,128 = \$28,676,003). This total ties to column C in the attachment.

FPL will reflect these two adjustments for a net of (\$221,937) as part of its "Identified Adjustments" exhibit to be filed with rebuttal testimony.

Q.

Refer to the Company's response to OPC Interrogatory 103 regarding the costs to upgrade the hot gas path of CTs. Please provide a schedule showing the capital expenditures and transfers from CWIP to plant in service for each unit that was or will be upgraded by month from January 2010 through December 2013. Provide the transfers to plant in service by plant account.

A.

Refer to Attachment No. 1 for the capital expenditures for each unit that was or is scheduled to be upgraded through December 2013.

Note that there were no expenditures in 2010 for the upgrade. The 2011 figures represent actual costs incurred through December 2011, whereas the 2012-2013 figures are projected, based upon actual expenditures through September 2011.

The parts purchased to upgrade the hot gas path of CT's are considered capital spare parts. They are recorded to plant in service upon purchase as they are deemed to be used and useful at that point. Therefore, the Company has not shown any transfers from CWIP for the amounts incurred through December 31, 2013.

2011 Actual	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	Year 2011
	(Amounts in \$000) *												
Plant Account 343000													
MARTIN U8 DOT 04 UPGRADE PARTS									42,774	14,726	8	13,331	70,839
SANFORD 4&5 DOT 04 UPGRADE CT PARTS									43,553	9,241	3,366	24,333	80,493
Total Expenditures/Plant Additions									86,327	23,967	3,374	37,664	151,332

(1)

Forecast 2012-2013	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Year 2012
	(Amounts in \$000) *												
Plant Account 343000													
Expenditures/Plant Additions													
MARTIN U8 DOT 04 UPGRADE PARTS			162					15,029					15,192
TURKEY PT DOT 04 UPGRADE CT SPARE PARTS													
MANATEE DOT 04 UPGRADE CT SPARE PARTS													
FT MYERS DOT 04 UPGRADE CT SPARE PARTS													
SANFORD 4&5 DOT 04 UPGRADE CT PARTS			645					15,029	15,029	15,029			30,703
Total Expenditures/Plant Additions			807					15,029	15,029	15,029			45,895
Engineering Overheads													
			(2)					(41)	(41)	(41)			(126)
Direct Cost Provided In OPC 6th Interrogatories Question 105			805					14,988	14,988	14,988			45,768

2013	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	Year 2013
	(Amounts in \$000) *												
Plant Account 343000													
Expenditures/Plant Additions													
MARTIN U8 DOT 04 UPGRADE PARTS													
TURKEY PT DOT 04 UPGRADE CT SPARE PARTS							30,970		15,485	2,947			2,947
MANATEE DOT 04 UPGRADE CT SPARE PARTS													61,940
FT MYERS DOT 04 UPGRADE CT SPARE PARTS													
SANFORD 4&5 DOT 04 UPGRADE CT PARTS		19,356	3,871	3,871				3,871					30,969
Total Expenditures/Plant Additions		19,356	3,871	3,871			30,970	3,871	15,485	18,432			95,856
Engineering Overheads													
		(60)	(12)	(12)			(95)	(12)	(48)	(57)			(295)
Direct Cost Provided In OPC 6th Interrogatories Question 105		19,296	3,859	3,859			30,875	3,859	15,437	18,375			95,561

* Amounts in the schedules above include engineering overheads (EO) in 2011, 2012 and 2013. This equates to approximately .275% of capital spend in 2012 and .308% of capital spend in 2013.

(1) OPC 6th Set Int No 105, \$115M included in the forecast completed prior to year end.

Q.

Refer to the Company's response to OPC Interrogatory 103 regarding the costs to upgrade the hot gas path of CTs. Please provide the operating expenses related to the upgrades for each month January 2010 through December 2013 by FERC O&M and A&G expense accounts and any other FERC accounts, such as account 403 for depreciation expense and 408 for other taxes expense, etc.

A.

Refer to "Attachment No. 1 for depreciation expense associated with the hot gas path of CTs for 2011.

Refer to Attachment No. 2 for the monthly projected depreciation expense associated with the hot gas path parts for 2012-2013. The projected periods 2012 and 2013 were based on actuals thru September 2011.

There are no operating expenses associated with the hot gas path upgrades.

Calculation of Depreciation Expense For DOT 04 Assets Added In 2011

Ledger Date	Martin US								
	Begin of Period Balance a	Additions b	End of Period Balance c = a + b	Average Balance d = (a + c) / 2	Depreciation Rate e	Depreciation Expense (3) f = d X e / 12	Depreciation Adjustment For New g	Total Depreciation For Month h = f + g	Accumulated Reserve i = Sum h
Total For 2010					4.3%				
Jan-11	-	-	-	-	4.3%	-	-	-	-
Feb-11	-	-	-	-	4.3%	-	-	-	-
Mar-11	-	-	-	-	4.3%	-	-	-	-
Apr-11	-	-	-	-	4.3%	-	-	-	-
May-11	-	-	-	-	4.3%	-	-	-	-
Jun-11	-	-	-	-	4.3%	-	-	-	-
Jul-11	-	-	-	-	4.3%	-	-	-	-
Aug-11	-	-	-	-	4.3%	-	-	-	-
Sep-11	-	42,773,571	42,773,571	21,386,786	4.3%	76,636	(51,091) (1)	25,545	25,545
Oct-11	42,773,571	14,726,286	57,499,857	50,136,714	4.3%	179,657		179,657	205,202
Nov-11	57,499,857	-	57,499,857	57,499,857	4.3%	206,041	(24,682) (2)	181,359	386,561
Dec-11	57,499,857	13,338,791	70,838,648	64,169,253	4.3%	229,940	(19,262) (1)	210,678	597,238
Total For 2011		\$ 70,838,648				\$ 692,274	\$ (95,035)	\$ 597,238	

Notes:

1. Additions of \$10M or greater have depreciation expense calculated to the in-service date of the work order(s).
2. Due to timing issues during closing, the adjustment of expense to the in-service date for the \$14.7M additions in October 2011 was not made.
3. All depreciation expense recorded above is recorded in FERC Account 403.

Ledger Date	Sanford UA									
	Begin of Period Balance j	Additions k	End of Period Balance l = j + k	Average Balance m = (j + l) / 2	Depreciation Rate n	Depreciation Expense o = m X n / 12	Depreciation Adjustment For New p	See Note	Total Depreciation For Month q = o + p	Accumulated Reserve r = Sum q
Total For 2010					4.8%					
Jan-11	-				4.8%					
Feb-11					4.8%					
Mar-11					4.8%					
Apr-11					4.8%					
May-11					4.8%					
Jun-11					4.8%					
Jul-11					4.8%					
Aug-11					4.8%					
Sep-11	-	43,553,489	43,553,489	21,776,745	4.8%	87,107	(58,071)	(1)	29,036	29,036
Oct-11	43,553,489	9,240,755	52,794,244	48,173,867	4.8%	192,695			192,695	221,731
Nov-11	52,794,244	3,365,986	56,160,230	54,477,237	4.8%	217,909			217,909	439,640
Dec-11	56,160,230	24,332,703	80,492,933	68,326,581	4.8%	273,306	(37,838)	(1)	235,469	675,109
Total For 2011		\$ 80,492,933				\$ 771,018	\$ (95,909)		\$ 675,109	

until the following month.

Calculation of Depreciation Expense For DOT 04 Assets Added In 2011

Ledger Date	Total				
	Begin of Period Balance <i>s = a + j</i>	Additions <i>t = b + k</i>	End of Period Balance <i>u = s + t</i>	Monthly Depreciation Expense <i>v = h + q</i>	Accumulated Reserve <i>w = Sum v</i>
Total For 2010	-	-	-	-	-
Jan-11	-	-	-	-	-
Feb-11	-	-	-	-	-
Mar-11	-	-	-	-	-
Apr-11	-	-	-	-	-
May-11	-	-	-	-	-
Jun-11	-	-	-	-	-
Jul-11	-	-	-	-	-
Aug-11	-	-	-	-	-
Sep-11	-	86,327,060	86,327,060	54,581	54,581
Oct-11	86,327,060	23,967,041	110,294,101	372,352	426,933
Nov-11	110,294,101	3,365,986	113,660,087	399,268	826,201
Dec-11	113,660,087	37,671,494	151,331,581	446,146	1,272,347
Total For 2011		\$ 151,331,581		\$ 1,272,347	

Florida Power & Light Company
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 SFHHA's Sixth Set of Interrogatories
 Interrogatory No. 265
 Attachment No. 2
 Page 1 of 1

Account #403

	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	Year 2012
Book Depreciation													
MARTIN U8 DOT 04 UPGRADE PARTS	197	197	197	197	197	197	197	223	249	249	249	249	2,596
TURKEY PT DOT 04 UPGRADE CT SPARE PARTS													
MANATEE DOT 04 UPGRADE CT SPARE PARTS													
FT MYERS DOT 04 UPGRADE CT SPARE PARTS													
SANFORD 485 DOT 04 UPGRADE CT PARTS	200	200	201	202	202	202	202	202	228	281	307	307	2,734
Total Book Depreciation	396	396	398	399	399	399	399	425	477	529	556	556	5,329

	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	Year 2013
Book Depreciation													
MARTIN U8 DOT 04 UPGRADE PARTS	249	249	249	249	249	249	249	249	249	254	259	259	3,007
TURKEY PT DOT 04 UPGRADE CT SPARE PARTS													
MANATEE DOT 04 UPGRADE CT SPARE PARTS													
FT MYERS DOT 04 UPGRADE CT SPARE PARTS							65	129	161	226	258	258	1,097
SANFORD 485 DOT 04 UPGRADE CT PARTS													0
Total Book Depreciation	590	630	644	651	651	651	715	786	825	895	932	932	8,901

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**FPL's Responses to SFHHA's
Eighth Set of Interrogatories
(Nos. 303-313)**

Q.

Regarding Miranda at 4:11-12: Should FPL be required to provide a projected in-service date in order to be able to include property costs in its Plant Held for Future Use account, and if so, please identify what you believe "an appropriate cut-off" date should be.

A.

No, FPL should not be required to provide a projected in-service date in order to include property costs in its Plant Held for Future Use account. FPL follows the Uniform System of Accounts, which has no such requirement.

Q.

Regarding Miranda at 7-8. For those properties you indicate will be “warranted” or “completed” “when load growth materializes in the area,” please identify and explain the basis for FPL’s calculations regarding when such happenings are projected to occur.

A.

As part of the annual transmission planning process, system load forecasts are represented into the transmission models which, along with the generation expansion plan and projected firm network transactions, make up the transmission load flow representations. Each of the model years are assessed against the NERC Reliability Standards to ensure compliance and when needed additional transmission facilities are planned to mitigate potential system limitations identified through the planning process.

Q.

Regarding Miranda at 6-10: For the nine properties discussed, please state whether FPL has delayed, deferred or voided previously anticipated in-service dates or otherwise rendered the in-service dates "TBA" due to, for example, decreases in projected population growth, residential development, or related load growth, or due to a decrease in "usefulness" pursuant to an FPL Transmission department evaluation, and explain the basis for your answer with regard to each such instance.

A.

The nine properties under discussion have all been deferred. The following table gives the reason for the deferrals.

	Reduced Load Growth	Changes to Generation Expansion Plan
Turkey Point-Levee (Levee-South Dade)		X
Manatee-Ringling	X	
Desoto-Orange River EHV RW	X	X
Arch Creek	X	
Harbor-Punta Gorda #2 - Easements	X	
Rima Sub	X	
Line to Port Said Sub	X	
Levee Sub	X	X
Galloway SW Sub	X	

Q.

Regarding Miranda at 6-10: Has FPL sold in the past decade a property initially acquired as Plant Held for Future Use, and if so, please identify when the property was acquired, when the property was sold, the basis for the sale of the property, and the amount gained or lost due to the sale.

A.

See Attachment No. 1 for the requested information relating to transmission properties initially acquired as Plant Held for Future Use that were sold in the past decade.

Question 306:

Regarding Miranda at 6-10: Has FPL sold in the past decade a property initially acquired as Plant Held for Future Use and if so, please identify when the property was acquired, when the property was sold, and basis for the sale of the property, and the amount gained or lost due to the sale.

Description	Date Included in PHFU	Date Property Sold	Basis of the Property Sold	(Gain) / Loss
seaboard airline rr r/w sale to donald d carter (Site:sect36,tship45,ran24,lee)	1954/07	2002/03	37.67	(33,433.68)
seaboard airline railroad right of way sale to (Site:sec36,tship45,ran24,lee)	1954/07	2002/07	21.94	(34,251.96)
Wilcox substation sale to Florida Department of Transportation	1986/07	2003/12	2,558,626.48	(4,371,503.55)
rinehart substation (2002) grant easement to bgzm (Site:sec28,tship19s ran30e,sem)	1999/12	2004/02	53,375.93	3,312.51
bunnell-angela r/w partial release of easement (Site:sec29,32,52 tship11s,r31e)	1974/07	2004/03	83,684.95	(53,991.54)
seaboard airline railroad r/w sale to george (Site:section 36 township 45)	1954/07	2005/01	82.36	(61,191.70)
manatee-ringlin r/w subordination of vacant (Site:section 21 township 35)	1996/07	2005/12	160,684.09	98,011.72
bunnell st augustine r/w partial release of easeme (Site:section 17 township 8)	1980/07	2006/06	67,870.04	(31,332.08)
coral springs substation sale to scott daiagi (Site:section 22 township 48)	1998/07	2006/09	639,846.75	(322,876.45)
gillette-port manatee surplus r/w release of trans (Site:section 7 township 33)	1966 /07	2006/10	17,982.06	(408,937.03)
pruce substation sale to volusia county (Site:section 19 township 16 ra)	1992/07	2006/10	6,548.97	(18,059.27)
spangler substation exchange of land-swap (Site:s14 t50 r42 broward cnty)	1982/07	2006/12	52,575.70	(1,270,342.93)
lauderdale ranch r/w sale to sawgrass (Site:broward county sec 27)	2001/07	2006/11	6,702.68	(23,270.32)
Gillette-Port Manatee RW - Sale of 0.594 acres (+ or -) of transmission easement r/w. Section 8; Township 33; Range 18 in Manatee County	1970/07	2007/12	13,582.61	(10,536.89)
Final Judgement on Turkey Point Levee ROW 22.37 acres w/easement retainment of 1,314.225 acres. Section 10 & 15; Township 55S; Range 38 in Dade County	1966/07	2008/01	40,919.81	(626,120.95)
Riverbend Substation - sale of 5 acres . Section 5; Township 41 South; Range 41 East in Palm Beach County	2004/12	2009/05	204,989.38	(18,264.59)
Barnes Substation - sale of 6.65 acres to in Brevard County to Brevard County (EEL Program) for \$300,000. Easement retainment of 1.62 acres with a value of \$7,898.00	1974/07	2011/06	37,065.89	(257,339.02)
Bunnell/St. Augustine ROW Lot 75 - Sale of 4.8 acres, no easement retainment. Section 2; Township 8; Range 29 in St. John's County	1992/12	2010/04	27,924.83	(28,541.89)
Bunnell/St. Augustine ROW Lot 93 - Sale of 4.6 acres, no easement retainment. Section 2, Township 8; Range 29 in St. John's County.	1992/12	2010/04	28,308.81	(28,157.92)
prospect substation sale to the shamrock of brow (Site:sect2,tship51,ran42 bro)	1998/07	2002/12	480,770.19	(517,978.81)
las olas subst sale to maison saint antoine llc (Site:sect34,tship49,ran42)	2001/01	2002/03	129,630.83	79,763.32
Total			\$ 4,611,231.97	\$ (7,935,043.03)

Q.

Regarding Miranda at 7:9-14: Please state whether the entirety of the remaining parcels necessary to accommodate a 230 kV line and, if not, please identify the property not necessary, and describe in detail the reasons why the parcels must be retained, their cost and dates in which related plant additional would be placed in service.

A.

The entire amount of this right-of-way will be required for placement of transmission lines to: 1) integrate additional generation at FPL's Desoto site – where FPL currently has 25MW of solar generation and the potential to install a considerable amount of additional generation; 2) integrate the generation of Independent Power Producers (IPPs) in the vicinity, of which we currently have 62MW in FPL's Large Generator Interconnection Queue; and 3) integrate up to 75MW of solar generation into the transmission grid; additionally this property may serve new customer load growth in the area.

Q.

Regarding Miranda at 6:7-10:6: For all of the properties identified, please state whether the entire size and scope of each property (or parcel thereof) is necessary to accommodate the intended purposes identified (if any) and, if not, please identify the property (or portion of property) not necessary, and describe in detail the reasons why the parcels must be retained, their cost and dates in which related plant additional would be placed in service.

A.

Turkey Point-Levee (Levee-South Dade): The entire amount of this right-of-way will be required to accommodate the two 500kV lines and one 230kV line planned to integrate Turkey Point generating units 6 and 7 into the transmission grid.

Manatee-Ringling : The entire amount of the easements included in this Property Held for Future Use (PHFU) will be required to complete the second phase of the Manatee-Ringling 230kV #2 line projects which are needed to resolve projected contingency overload scenarios in the area.

Desoto-Orange River EHV RW : The entire amount of this right-of-way will ultimately be required for placement of transmission lines to integrate future growth and to support development in the area.

Arch Creek: All of the property included in this Property Held for Future Use will be required to accommodate the installation of 230kV line terminal equipment and a 230/138kV autotransformer in the future. This property must be retained because it is in a very congested, developed area in Miami-Dade County; and would be virtually impossible to replace with another site immediately adjacent to an existing major substation suitable for a 230kV injection point.

Harbor-Punta Gorda #2 Easements: All of the easements that make up this Property Held for Future Use will be needed to provide right-of-way for an additional 138kV line between Harbor and Punta Gorda substations.

Rima Sub: A layout for the Rima substation site has not yet been developed; and it is not yet known where the substation will be placed on the property, or the total acreage required. The final layout will be subject to permitting, environmental and constructability considerations. The substation site is strategically located under FPL's existing 500kV backbone transmission lines that run from Georgia to South Florida. The right-of-way was acquired to accommodate six 230kV lines, which are required to integrate the Rima 500/230kV substation into the 230kV grid around FPL's existing Volusia transmission substation.

Line to Port Said Sub: All of the easement that comprises this property will be required to loop the Garden-Little River 138kV line into Port Said substation.

Galloway-South Miami Loop to S West Sub: All of the right-of-way that comprises this property will be required to loop the Galloway-South Miami 138kV line into Southwest substation.

Levee Sub: All of this Property Held for Future Use will be required to accommodate the installation of the southern terminus of the Conservation-Levee 500kV line.

Q.

Regarding Flaherty at 20:23-24: With respect to the market price data FPL develops or obtains for cost benchmarking purposes, does FPL rely upon such data to calculate what it believes to be the appropriate affiliate charges in all instances, and if not, please identify each instance in which FPL does not rely upon the market price data, and provide the market rate data and amount actually paid in the affiliate transaction (with each amount stated on a comparable basis).

A.

FPL follows traditional regulatory standards and either directly assigns costs based on fully distributed cost or allocates costs based on causal or general factors. Benchmarking is performed throughout the business as requirements dictate and often involves collecting market prices to compare with internal costs. FPL primarily performs benchmarking analysis as a cost control and performance enhancement mechanism.

Q.

Regarding Flaherty at 23:2-5: Please state whether it is your opinion that in all instances, FPL would have to incur the entirety of costs necessary to provide the service at issue regardless of whether FPL actually performed such service on behalf of the affiliate and identify each such instances of which you are aware that is not the case.

A.

FPL corporate costs are generally incurred on behalf of all business units or affiliates and are substantially nondiscretionary. These costs are incurred by FPL on behalf of the NextEra enterprise, rather than solely for itself or for any single affiliate. Consequently, FPL would have to incur the entirety of these costs as part of providing support to the NextEra family of companies. For other non-corporate costs, e.g., nuclear support, other cost distribution mechanisms are utilized to assure that costs are properly allocated to the appropriate business unit.

FPL cannot avoid incurrence of corporate costs such as governance and fiduciary related functions, as long as NextEra is a publically-traded entity. Moreover, the primary corporate functions are necessary to support the business and would have to be incurred at some level if FPL were not to perform these activities.

FPL is not aware of any types of costs that it incurs in providing services to affiliates where it would not have to incur those same types of costs itself if it did not provide the services to affiliates.

Q.

Regarding Flaherty at 26:11-13: Please identify all utilities of which you are aware that exceed FPL's test period direct charge level and state whether you conducted a study beyond the "somewhat limited" data set taken from matters with which you were previously involved.

A.

The list of utilities with their direct charge levels was taken from cases where Mr. Flaherty has previously filed direct testimony regarding allocations or was involved with the case preparation. Mr. Flaherty is also aware of a recent Entergy rate case where the level of direct charges was similar to that of FPL. Mr. Flaherty has not conducted a specific study beyond the information provided in his rebuttal testimony and hence is not aware of whether there are other utilities that have higher levels of direct charges than FPL.

Q.

Regarding Exhibit No. TJF-3: Please define the percentages listed, explain how the percentages were calculated, describe the corporate structure of each utility considered in the computation, including all affiliates, service companies, and the corporate parent, and identify all such entities included in your computation, and identify all studies/reports conducted or reviewed with respect to whether the personnel for each entity assessed are employed in the same manner as those of FPL (e.g., are the same functions conducted by the operating utilities as those conducted by FPL or are more or less of such functions housed in the holding companies or service companies)?

A.

The percentages provided indicate the level of corporate costs that are billed out using direct charging rather than any form of allocation. The details regarding how the direct charges were calculated, description of corporate structure, service companies, and corporate parent are available in Attachment Nos. 1-8, which are testimonies which were either prepared by Mr. Flaherty or where he was involved with its preparation.

The specific corporate structures are identified in Mr. Flaherty's prior testimony and include formal service companies and formal shared services entities. Mr. Flaherty did not conduct a specific study to determine whether the personnel for each entity assessed are employed in the same manner as those of FPL. He would generally expect that each company would have a somewhat different structure and composition related to centralized services support. However, the level of direct charging of corporate services is a meaningful indicator of how costs are distributed as it reflects how "common" costs are treated within a centralized service organization.

Q.

Regarding Flaherty at 26:19-22: Please state whether you conducted any study or reviewed any studies regarding potential alternatives to the Massachusetts Formula (e.g., the modified Massachusetts Formula, Distrigas Method, or some other alternative allocator) and describe the results of such studies.

A.

Mr. Flaherty is aware that other general allocation bases exist, but he has not conducted a specific study and would have no need to conduct one given the comparability of FPL's approach to that used by other similar companies.