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FPL's Responses to SFHHA's First Request for Production of Documents (Nos. 50, 73, and 91)

120015 Hearing Exhibits - 02871

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	<u>2010</u>	77.3	84.2	93.3	145.7
	<u>2009</u>	78	76.7	82.8	140
	2008	67.2	65.6	75.7	132.5
	2007	73.2	76.8	78.3	124.8
	<u>2006</u>	74.3	69.2	74.8	205.1
	<u>2005</u>	69.69	84	75	115
	2004	69.7	73	77	93
	<u>2003</u>	68.2	11	86	80
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Florida Power & Light Company Docket No. 120015-El SFHHA's First Request for Production of Documents Request No. 73 Page 1 of 1

Q.

Regarding Miranda at 12:3-14:22: Please provide all documents that discuss or relate to efficiencies or scale economies achieved by replacing or upgrading equipment to conform to NERC requirements that had to be replaced in order to either repair storm damage, or conform with Order No. PSC-06-0351-PAA-EI, including all documents that discuss the effect of such scale economy/economies or efficiencies on SAIDI ratings.

A.

None. To the best of my knowledge, FPL has no (0) documents that discuss or relate to efficiencies or scale economies achieved by replacing or upgrading equipment to conform with NERC requirements that had to be replaced in order to either repair storm damage or conform with FPSC storm secure order.

SFHHA 001551 FPL RC-12 POD No. 91

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INFORMATION MANAGEMENT

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2011 AMF Drivers and Supporting Models.45

INFORMATION MANAGEMENT

MVS MIPS BY BU and % Usage by BU Data: (Provided by Robert Chavez & N Orozco in 03/2010) (see e-mail from Robert dated 3/17/10)

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	9610 U.G. 864 3.2%	120	1.0% 6.6% 70.1%		2.3% 2.1% 2.1%	50 02
				Subsidery breakout 2.0% 4.4%	93,2% 99,6%	
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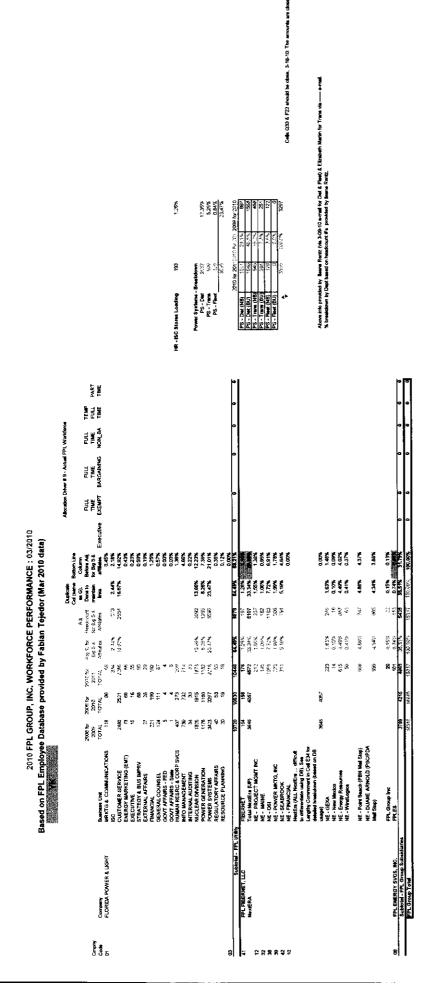
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FPL Confidential

		August. Sept. & Oct 2009 data - received in Mar 2018	
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	Long Distance Phone data from Ben Thompson	3	•
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										total HR / ISC employecs. 209 total ISC-Stores employecs. 103 5. of Stores employees: 52.3%												
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Total	Adjusted .	14,515	286,156	258,509	7,962	32,935	54,509			126,300		5,062	7\$2,563	7,919	67,182	52,405	116,036	12,335	5,429		1,831,443	303,300
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October 2009	Calls Salls																					
2009	J Ř	4,532	69,060	3¢,026	2,895	10,215	19.717	137		42,331		1,608	66.9,367	2.357	23,910	\$6,240	47,012	4,332	1,206	'	1,018,267	101.853
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	J W	4,301	102,884	26,897	2,345	10,615	19,137	5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		39,456		1,658	695,223	2,322	23,376	16,255	36,511	3,722	1.548	1	1,048,412	101,556
Thompson ved in Mar 2018 August 2009	o altro																					
Long Distance Phone data from Ben Thompson August. Sept. & Oct 2009 data - received in Mar 2018 August 2009	80	SDN Dir Assistiloc 99	SDN Dir Assistfloc 99	SDN Dir Assist/loc 99	SDN Dir Assistrioc 99	SDN Dir Assist/loc 99	SDN Dir Assistioc 99	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99	SDN Dir Assistac 99	SDN Dir AssistAcc 99	SDN Dir Assistfloc 99	SDN Dir Assist/loc 99	SDN Dir Assistiloc 99	SDN Dir Assist/loc 99	SDN Dir Assistfloc 99		SDN Dir Assist				
Long Distance P <u>August, Sept, A</u>	<u>FPL Utikity</u> Summany	Mrktg & Comm	Cust Svc	Dist	EMT	Gen Counsel	Finance	Govt Aff Fed	Govt Aff State	HR (ind CRE)	ISC (Corp Svc)	Ext Affairs	Σ	Internal Audit	Nucl Div	PS - PD (Trans)	5	RAF	Res Planning		Total FPL Utility	FPL Grp

120015 Hearing Exhibits - 02879



% of the total workforce that is Subsidiaries

FiberNet FPL Energy, LLC. FPL Energy Services % of the total workforce that Is FPL Utility

TOTAL %

31.75% 11.55% 25.68% 0.66% 66.24% 2011 AMF Drivers and Supporting Models of

XA/XB/XC/XD No AMF

	Corp BU % 61.9% XC	Corp BU % 100.0% XD	Corp BU % 46.5% XB	Corp BU % 82.2% XA
		. 5.1aff % 0.0%	53.4% 53.4%	Staff % 37.8%
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Count of User Name							
Company Name	Personnel Subarea Text	Total				-	
Florida Power & Light CdCorp Real Est	Corp Real Est	31	Corp	31	Florida Power & Light Company	Corp Real Est	31
	Cust Serv BU	19	Cust	346		Cust Serv BU	19
	Cust Serv NB	327				Cust Serv NB	327
	Distrib BC	7	Distribution	588		Distrib BC	7
	Distrib BNC	55				Distrib BNC	55
	Distrib NB	526				Distrib NB	526
	Energy Mktg	30	EMT	30		Energy Mktg	30
	Eng & Constr	18	Other			Eng & Constr	18
	Executive	26				Executive	26
	Ext Affairs	19				Ext Affairs	19
	Financial	78				Financial	78
	FPL Finance	65				FPL Finance	65
	General Counsel	55				General Counsel	55
	Gov Affairs Fed	2				Gov Affairs Fed	2
	Gov Affairs Sta	æ				Gov Affairs Sta	m
	Human Res NB	140				Human Res NB	140
	Info Mgmt BU	1				Info Mgmt BU	~
	Info Mgmt NB	296				Info Mgmt NB	296
	Internal Audit	õ				Internal Audit	30
	Mrkting & Comm	21				Mrkting & Comm	21
	Nuclear BU	32				Nuclear BU	32
	Nuclear NB	377				Nuclear NB	377
	PGD Bus Serv	11				PGD Bus Serv	11
	PGD Cen Mnt BU	ß				PGD Cen Mnt BU	50
	PGD Cen Mnt NB	55				PGD Cen Mnt NB	55
	PGD Executive	4				PGD Executive	4
	PGD FPL Opns BU	527				PGD FPL Opns BU	527
	PGD FPL Opns NB	143				PGD FPL Opns NB	143
	PGD Prod Assur	16				PGD Prod Assur	16
	PGD Tech Svcs	45				PGD Tech Svcs	45
	Project Develop	80				Project Develop	30
	Reg Affairs	22				Reg Affairs	22
	Res Planning	11				Res Planning	11
	Strat/Bus Imprv	34				Strat/Bus Imprv	34
	Supply Chain NB	269				Supply Chain NB	269
	Trans Subst BC	6				Trans Subst BC	6

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Trans Subst BNC Trans Subst NR			Info Mgmt NB Project Develon		Controller	Executive	Finance	Marketing	Operations	Supply Chain NB		Executive Trans Subst NB		Executive		Cust Serv NB	Human Resources	NextEra Finance	NextEra MIS	Operations	Risk Management	Dales		Business Mgt NB	Engineering	Human Resources	Mrkting & Comm	Nuclear StfSvNB	Nuclr Oversight	Supply Chain NB		Business Mgmt	Corp Develop	Development	Eng & Constr	Environ Support
	Elorida Douror 8. Linht Company Total		FPL Energy Services, Inc	FPL Energy Services. Inc Total							FPL FiberNet, LLC Total	FPL Group Resources, LLC	FPL Group Resources, LLC Total	Group Inc		Gexa Energy LP							Gexa Energy LP Total	NextEra Duane Arnold							NextEra Duane Arnold Total	NextEra Energy Resources, LLC				

Florida Power & Light CdTrans Subst BNC	יי
Trans Subst NB	186
Florida Power & Light Company Total	3589
Energy Services, Inc Info Mgmt NB	1
Project Develop	27
Energy Services, Inc Total	28
	14
Executive	m
Finance	1
Marketing	ŝ
Operations	102
Supply Chain NB	2
FiberNet, LLC Total	152
Group Resources, LL Executive	2
Trans Subst NB	1
Group Resources, LLC Total	3
Group, Inc Executive	18
Total	18
Gexa Energy LP Cust Serv NB	10
	1
NextEra Finance	10
NextEra MIS	9
Operations	11
Risk Management	ъ
Sales	7
Gexa Energy LP Total	50
NextEra Duane Arnold Business Mgt NB	76
Engineering	31
Human Resources	4
Mrkting & Comm	
Nuclear StfSvNB	س
Nuclr Oversight	9
Supply Chain NB	10
NextEra Duane Arnold Total	131
NextEra Energy Resourc Business Mgmt	60
Corp Develop	-
Development	1
Eng & Constr	4
Environ Support	4
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General Counsel Human Resources Mrkting & Comm NextFra Einance	NextEra MIS	PGD Bus Serv PGD Cen Mnt NB	PGD Executive	PGD Prod Assur	PGD Tech Svcs	PGD Wind Opns	Supply Chain NB		Business Mgt NB	Engineering	Human Resources	Mrkting & Comm	Nuclear NB	Nuclear StfSvNB	Nuclr Oversight	Supply Chain NB	Trans Subst NB		Business Mgmt	PGD T&H Opns BU	PGD T&H Opns NB	PGD Tech Svcs	Supply Chain NB		PGD Wind Opns		PGD T&H Opn BBU	PGD T&H Opns NB	PGD Wind Opns	Supply Chain NB	Trans Subst NB		Business Mgmt Engineering
								NextEra Energy Resources, LLC Total	NextEra Energy Seabrook, LLC									NextEra Energy Seabrook, LLC Total	NextEra Maine Op Srvs					NextEra Maine Op Srvs Total	NextEra N Mex Op Srvs	NextEra N Mex Op Srvs Total	NextEra Operating Srvs					NextEra Operating Srvs Total	NextEra Point Beach

NextEra Energy Resource General Counsel	Seneral Counsel	29
<u> </u>	Human Resources	16
<u> </u>	Mrkting & Comm	1
<u> </u>	NextEra Finance	128
<u>_</u>	NextEra MIS	24
	PGD Bus Serv	12
	PGD Cen Mnt NB	4
	PGD Executive	4
<u>u</u>	PGD Prod Assur	12
	PGD Tech Svcs	9
	PGD Wind Opns	4
01	Supply Chain NB	23
	Trans Subst NB	4
NextEra Energy Resource	Resources, LLC Total	447
NextEra Energy Seabrool	Seabroo Business Mgt NB	100
	Engineering	23
	Human Resources	S
	Mrkting & Comm	2
	Nuclear NB	1
	Nuclear StfSvNB	10
	Nuclr Oversight	9
0,	Supply Chain NB	8
	Trans Subst NB	1
NextEra Energy Seabrook, LLC	t, LLC Total	156
svis do	Business Mgmt	1
	PGD T&H Opns BU	84
	PGD T&H Opns NB	30
	PGD Tech Svcs	σ
	Supply Chain NB	
NextEra Maine Op Srvs To	Total	125
NextEra N Mex Op Srvs	PGD Wind Opns	14
NextEra N Mex Op Srvs T	Total	14
Srvs	PGD T&H Opn BBU	15
	PGD T&H Opns NB	364
	PGD Wind Opns	493
	Supply Chain NB	17
	Trans Subst NB	22
NextEra Operating Srvs T	Total	911
	Business Mgmt	102
	Engineering	10

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IBEW 2150 PSQ 2 IBEW 2150 PU 6 IBEW 2150 PU 5 IBEW 2150 PU 1 Nuclear NB 147 Nuclear NB 147 Supply Chain NB 5 Supply Chain NB 5 Nuclear NB 13 General Counsel 13 General Counsel 13 General Counsel 13 NextEra Finance 28 PMI Trading 13 General Counsel 13 Business Mgmt 10 Development 115 Business Mgmt 10 Development 115 PGD Prod Assur 2 Info Mgmt NB 5 PGD Prod Assur 5 PGD Prod Assur 127 PGD Prod Assur 127 PGD Wind Opns 2 PGD Wind Opns 2 PGD Wind Opns 3 PGD Wind Opns 3 PGD Wind Opns 3 PGD Wind Opns 3 PGN 3
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NextEra Point Beach	Human Resources	<u> </u>
	IBEW 2150	8
	IBEW 2150 PSQ	7
	IBEW 2150 PU	9
	IBEW 2150 TRN	2
	Nuclear NB	1
	Nucir Oversight	m
	SupChn BU2150PU	1
	Supply Chain NB	5
NextEra Point Beach To	Total	147
NextEra Power Mktg	Gas Trading	13
	General Counsel	12
	NextEra Finance	28
	PMI Trading	38
	Retail Markets	9
	Risk Management	18
NextEra Power Mktg Total	ital	115
NextEra Project Mgmt	Business Mgmt	10
	Development	∞
	Environ Support	2
	General Counsel	4
	Human Resources	∞
	Info Mgmt NB	ъ
	Market Services	m
	Nuclear NB	12
	PGD Cen Mnt NB	35
	PGD Prod Assur	Ś
	PGD T&H Opns NB	17
	PGD Tech Svcs	∞
	PGD Wind Opns	8
	Spain Solar	2
NextEra Project Mgmt	Total	127
WindLogics Inc	Development	12
WindLogics Inc Total		12
#N/A	#N/A	93
#N/A Total		93
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5.7%	9.6%	3.5%	6.7%	14.4%	0.5%	0.5%	13.4%	4.4%	58.7%	38.1%	2.5%	0.5%	0.3%	41.3%	100.0%
346	588	214	409	881	31	30	821	269	3589	2328	152	28	21	2529	6118
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Driver # 3 - MVS Allocation

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MIPS Power by Machine per PL 1,074,00 777,00 0.0% - 1,851,0 32.70 30 10 MIPS Power by Machine per PL 1,112,00 1,148,00 0% - - 1,861,0 32.70 56% 50.65 100.00% approximation 56% 5170 365 5170 365 5170 516% 516% 5170 516% 5170 516% 5170 365 5170 365 5170 365 5170 516% 516% 5170 516% 516% 5170 365 5170				:)	00.42			,		'	•	0.0%
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1,851 0% - 1,83.10 inctionalized portion of MVS Total SAP ISC users 2065 100.00% approximation 35.40 2.1% ISC Inventory Serv 185 8.96% 35.40 2.1% MIPS allocated to SAP - ISC 3.65 ading 32.70 1.8% Portion of MIPS for Stores 32.70		Total	MIPS Power by Machine per PL	1,112.00	1,148.00							1001
Total SAP ISC users 2065 100.00% approximation 9.40 2.1% ISC Inventory Serv 185 8.96% 9.60 0.6% MIPS allocated to SAP - ISC 365 0.70 1.8% Portion of MIPS for Stores 32.70 0.6% Functionalized % 36.5 36.5				1,851		×0	•	•	•	•	1,883.70	*001
9.40 2.1% ISC Inventory Serv 185 8.96% 0.60 0.6% MIPS allocated to SAP - ISC 365 0.70 1.8% Portion of MIPS for Stores 32.70		-		vitro-line iteration	S/U/S		Ţ	dal SAP ISC users	206	•	approximation	27.8%
35.40 2.1% 10.60 0.6% MIPS allocated to SAP - ISC 32.70 1.8% Portion of MIPS for Stores t 4.4.7% Euroritonalized %			Analysis for Full Total MIPS				: -	ISC Inventory Serv	18			72.2%
10.60 0.6% MIPS allocated to SAP - ISC as Loading 32.70 1.8% Portion of MiPS for Stores at 1.8% 0%			PS - Dist		39.40							
es Loading 32.70 1.8% Portion of MIPS for Stores st <u>4.47%</u> , Functionalized %			PS - Del		10.60			MIPS allocated to :	SAP - ISC	365		
			ISC Stores Load	lina	32.70			Portion of MIPS 1	for Stores	32.7L	6	
			PS - Fleet	•								
						A 47%	Eurotionalized %					

Allocation Driver # B - Server Model

information Management Workstation Asset Allocations	or 2010 All	locations		1	PS Dist - Heet		L	BC - Store												¥.	NextEn			-	Cotal FPL	
BIJ SURDAY	1	Power Bystens		Mittig A	K of Total PS Del	Dei 582% CRE &	1	X dealed	40.05	CAF CAF	SA5	AF RAF	42 1	FPL. Limitery	FPLES En 8ves	FPLES NextEra N En Sver Fibernet NextEra Maine	NextEra Ma	Era NextEr	Seubrool	NextEra T E D Amoldex	Sch. Ner. Ner. Bon, Will Perr	dEra Nex Mitig Proj	Mentera Nextera Nextera Nextera I Sch. Nex Mantera Nextera Nextera Manine Oxi SeabroolD Arnobloxico, VV. Perr Mildig Proj Mignet total	Total Subs.	Uclery A subs	
Total PCs		1817		±	1			1	2					16,450	181	1 244	174	234 1,683	1,506	5	2	114	2005 0hC	Ŧ	24,916	
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														w	Subsidery breakout 2.7%	X 46%							92.7%	4 100.0%		
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it of Lating	4	4.2% 6.9%	2.6% 4	4.2% 0.2%	0.2% 8.0% 1.8%	8% 1.0%	1.1% 0		76.6%	UP0 %970	0.0% 0.0% 0.0% 0.2%	5.0 XM.0	X- 0.0X	100.00%			200 C	N. ANI &	7. Z. 20. 10 C	80 S. S. 200	1.022 A 100	AUTO C. 1 A	17 State	St. 2 20 25		In addit:
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FT - Staff Server % to be alloc FT - MK Server % to be alloc	12.1% 21.9%	. 2. 2																								
allocation of RA servers	4.1% 10.2%		14.4% 5.9% 10.2% 0.4% 0.0% 4.0% 2.6% 2.7% 0.0%	X410 X210	A 200	NAZ 240	2.7%	370 X00		1.2% 2.0	72% 0.0% 0.0% 0.0% 0.4% 0.0%	5 740	X010 X3	57.0%	9.0	79'L 7.9'O	1.00 X011 X01	NA 1. NO	× 65		ş	6.0%	0.0% 13.1%	4 15.2%	72.1%	
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FT- adjocation of Staff servers	6.8% 14.1%	1% 18.6%	5	12.7% 0.0%	20%	2010 2002	22.1	%0°0 %0°0	0.0X	0.0% 0.0%	0.0%	0.0 10.0	0.0% D.0%	Y46°19	0.7	0.7% 1.1%	1.1% 3.4% 0.5%	X., X.	×5'5 ×	3.1%	0.1%	1.5%	1.5% 22.1%	×812 ×	18.7%	
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NCM ICALCOLUCY BOLLING IO BE 100																										
Methodology: 1) obtains wordcation and seven counts 2) use itss wordcation count is charitolue the percentage of servers allocated to M	the percentag	le of servers alloc	atted to IM	¥	SC - Slores Esten ISC Stores - IN Tot	EC - Stove Estimated Servers \$ 0.46% EC Stores - M Servers Aloc \$ 0.66% Total \$ ISC Store	0.45N 0.65N NSH	•	PS Dial - Real Estimated Servers % PS Dat - Fjeal JK Serves Alac % Total & PS Dat - Reel	l Extimated Servers X and JM Servers Alac X Total X, PS Diat - Fleet	42 MAG	ھ														

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Page 1

										tottal HR / ISO employees. 209 total ISO Stores empl. 1855	ze or ordress unproyents, i as a a a full min alloc to Stores: 6,1%											
	alfesn % .	0.8%	15.6% 2	14.1%	0.4%	1, 8, 1 X	3.0%		%0 0	6.9% Kotal Hi Kotal K	0.0% LD mm	0.3%	42.8%	0.4%	3.7%	2.9%	6.3% 8	0.7%	0.3%	×0.0	100.0%	
Total	Adjusted Min	14,515	286,156	258,509	7,952	32,935	54,509	537		126,300	•	5,062	782,663	7,919	67,182	52,405	116,036	13,335	5,429	•	1,531,443	303,300
Adjust. For node min	& other in IM loc												(1.332,643)								(1,332,643)	
	Total LD Calls		• •	7 I		• •														• •		
	Total LD min	14,515	286,156 -	258,509	7,952	32,935 -	54,509 -	537	, .	126,300	• •	5,062 -	2,115,306	7,919	67,182 -	52,405 -	116,036 -	- - -	5,429		3,164,086	303,300 ,
	J ž	5,631	94.212	87,586	2,912	12,101	18,555	253		44,513		1,799	750,717	3,240	19,894	005'31	32,514	5,280	2,182	:	1,097,388	99,883
October 2009	크 뿖																					
53	<u>9</u> §	4,583	090'68	84,026	2,695	10,215	16,717	137		42,331		1,806	669,367	2,357	23.910	18.240	47,012	4.333	1,700	,	1,018,287	101,853
September 2009	리 웹																				•	
	리	4,301	102,884	88,897	2,345	10,619	19, 137	148		39,456		1,658	695,223	2,322	23.378	18,265	36,511	3,722	1,548		1,048,412	101,566
hampson ef in Mar 2019 August 2009	al sile																					
INFORMATION MANAGEMENT Long Distance Phone data from Ben Thompson August, Sept. & Oct 2005 data - received in Mar. 2019 August 20	BU	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99	SDN Dir Assistfloc 99	SDN Dir Assist/loc 99	SDN Dir Assistfloc 99	SDN Dir Assist/loc 99	SDN Dir AssisVloc 99	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99	SDN D i r Assist/loc 99	SDN Dir Assistrac 99	SDN Dir Assist/loc 99	SDN Dir Assistfloc 99	SDN Dir Assistioc 99	SDN Dir Assist/loc 99	SDN Dir Assist/loc 99		SDN Dir Assist
INFORMATION MA Long Distance Phu <u>August, Sept, & Oc</u>	FPL, Utility Summary		Cust Svc S	Dist	EMT S	Gen Counsel S	Finance S	Govi Aff Fed S	Govt Aff State S	HR (incl CRE) S D	ISC (Corp Svc) S	Ext Affairs S	ω Π	Internal Audit S	Nucl Div S	PS - PD (Trans) S	PG D	RAF S	Res Planning S	о, Ц	Total FPL Utility	LPL Grp S

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76.26% 23.72% 0.50% 101.00%

% of the total worldorce that is Subsidiaries

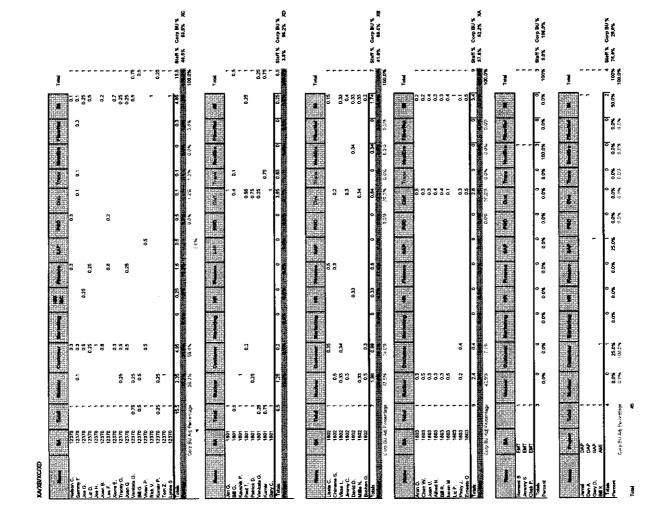
FiberNet FPL Energy, LLC, FPL Energy Services

% of the total worldorce that is FPL Utility

TOTAL X

31.79% 21.85% 21.85% 0.66% 68.41%

SPHKA 105755 FPL RC-12



Note: Per validation of SAP team the 2011 user based model is still applicable in 2012, with the exception of the NextEra AMF that was further broken down to allocate a small percent to LoneStar and UST.

Lount of User Name										
Company Name	oarea Text	Total					1			
Florida Power & Light CoCorp Real Est	Corp Real Est	31	Corp	31	Florida Power & Light Company	Corp Real Est	31	Cust	346	5.7%
	Cust Serv BU	19	Cust	346		Cust Serv BU	ព	Distribution	588	9.6%
	Cust Serv NB	327				Cust Serv NB	327	Transmissio	214	3.5%
	Distrib BC	~	Distribution	588		Distrib BC	~	Nuclear	6 9	6.7%
	Distrib BNC	55				Distrib BNC	55	PGD	881	14.4%
	Distrib NB	526				Distrib NB	526	Corp	31	0.5%
	Energy Mktg	õ	EMT	30		Energy Mktg	õ	EMT	õ	0.5%
	Eng & Constr	18	Other			Eng & Constr	18	Other	821	13.4%
	Executive	36				Executive	26	SI	269	4.4%
	Ext Affairs	19				Ext Affairs	19		3589	58.7%
	Financial	78				Financial	78			
	FPL Finance	65				FPL Finance	65	Next Era	2328	38.1%
	General Counsel	55				General Counsel	55	Fibernet	152	2.5%
	Gov Affairs Fed	7				Gov Affairs Fed	7	FPLES	28	0.5%
	Gov Affairs Sta	m				Gov Affairs Sta	m	Group/Othe	21	0.3%
	Human Res NB	140				Human Res NB	140]	2529	41.3%
	Info Memt BU	-				Info Memt BU				
	Info Memt NB	296				Info Memt NB	296	Total	6118	100.0%
	Internal Audit	8				Internal Audit	30			
	Metting & Comm	5				Miktine & Comm	21			
		16				Niclear Bil	32			
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		5				PCD Bure Service	; :			
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		2 :					21			
	PGD Cen Mnt NB	<u>.</u>					<u>,</u> ,			
	PGD Executive	4				PGU EXECUTIVE	4 [
	PGD FPL Opris BU	527				PGD FPL Opris BU	527			
	PGD FPL Opns NB	143				PGU FPL UPPS NB	143			
	PGD Prod Assur	16				PGD Prod Assur	16			
	PGD Tech Svcs	5				PGD Tech Svcs	45			
	Project Develop	R				Project Develop	õ			
	Reg Affairs	22				Reg Affairs	2			
	Res Planning	11				Res Planning	11			
	Strat/Bus Imprv	34				Strat/Bus Imprv	34			
	Suppty Chain NB	269				Supply Chain NB	269			
	Trans Subst BC	ö				Trans Subst BC	Ø			
-	Trans Subst BNC	19				Trans Subst BNC	19			
	Trans Subst NB	186				Trans Subst NB	186			
Florida Power & Light Company Total	ompany Total	3589			Florida Power & Light Company Total		3589			
FPL Energy Services, Inc Info Mgmt NB	Info Mgmt NB				FPL Energy Services, Inc	Info Mgmt NB	-			
	Project Develop	27				Project Develop	27			
FPL Energy Services, Inc Total	Total	28			FPL Energy Services, Inc Total		28			
FPL FiberNet, LLC	Controller	14			FPL FiberNet, LLC	Controller	14			
	Executive	m				Executive	m			
	Finance					Finance	H.			
	Marketing	R				Marketing	30			
	Operations	102				Operations	102			
	Supply Chain NB	2				Supply Chain NB	2			
FPL FiberNet, LLC Total		152			FPL FiberNet, LLC Total		152			
FPL Group Resources, LI Executive	Executive	77			FPL Group Resources, t.t.C	Executive	7 7			
_	Trans Subst NB	-			_		Ť			

		1
FPL Group, Inc	Executive	81
Group.		181
Gexa Energy LP	Cust Serv NB	19
5	Human Resources	1
	NextEra Finance	10
	NextEra MIS	9
	Operations	Ħ
	Risk Management	'n
	Sales	~
Gexa Energy LP Total		50
NextEra Duane Arnold	Business Mgt NB	26
	Engineering	5
	Human Resources	4
	Mrkting & Comm	1
	Nuclear StfSvNB	6
	Nuclr Oversight	9
	Supply Chain NB	10
NextEra Duane Arnold T		131
NextEra Energy Resourc	Business Mgmt	99
	Corp Develop	F
	Development	11
	Eng & Constr	40
	Environ Support	4
	Executive	4
	General Counsel	29
	Human Resources	16
	Mrkting & Comm	1
	NextEra Finance	128
	NextEra MIS	24
	Bus Serv	12
	PGD Cen Mnt NB	4
	PGD Executive	4
	PGD Prod Assur	12
	PGD Tech Svcs	9
	PGD Wind Opns	4
	Supply Chain NB	23
1	Trans Subst NB	4
Energy	Resources, LLC Total	447
Nextora onorgy seaproc	epusities wigt rec Ensineering	
	Human Resources	
	Mrkting & Comm	5
	Nuclear NB	1
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NextEra Energy Seabrook, LLC Total	ok, LLC Total	156
VextEra Maine Op Srvs	Ĕ	- :
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FPL Group, Inc Total		18
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NextEra Duane Arnold	Business Mgt NB	76
	Engineering	31
	Human Resources	4
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NextEra Duane Arnold Total		131
NextEra Energy Resources 11	Rusiness Mamt	3
	Corn Develop	} -
	Development	1
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	Executive	4
	General Counsel	29
	Human Resources	16
	Mrkting & Comm	F
	NextEra Finance	128
	NextEra MIS	24
	PGD Bus Serv	12
	PGD Cen Mnt NB	4
	PGD Executive	4
	PGD Prod Assur	12
	PGD Tech Svcs	9
	PGD Wind Opns	4
	Supply Chain NB	33
	I LEADS SUDST NB	447
NextEra Eriergy Nesources, ELC 10141 NextEra Energy Seahronk, 11C	Business Met NB	ţ
	Engineering	12
	Human Resources	5
	Mrkting & Comm	2
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	Nuclear StfSvNB	10
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	Supply Chain NB	. 00
NextFra Energy Seabrook U.C. Total		12
NextEra Maine On Srvs	Business Memt	Ē
	PGD T&H Opns BU	- 28
	PGD T&H Opns NB	30
	PGD Tech Svcs	σ
	Supply Chain NB	-1
NextEra Maine Op Srvs Total		125

NextEra N Mex On Srvs JE	PGD Wind Cons	14	
2	Tota!	14	
Š	PGD T&H Opn BBU	15	
	PGD T&H Opns NB	364	
<u>u</u>	PGD Wind Opns	493	
	Supply Chain NB	17	
L .	Trans Subst NB	22	
NextEra Operating Srvs To	Total	911	
NextEra Point Beach	Business Mgmt	102	
	Engineering	01	
	Human Resources	~	
_	IBEW 2150	8	
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NextEra Point Beach Total		147	
Power Mkte	Gas Trading	13	
	General Counsel	12	
	NextEra Finance	28	
	PMI Trading	8	
<u> </u>	Retail Markets	L.C.	
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1	Kisk Management	110	
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NextEra Project Mgmt	Business Mgmt	10	
	Development	00	
	Environ Support	2	
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	Human Resources	80	
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	Market Services	'n	
	Nuclear NB	12	
	PGD Cen Mnt NB	ŝ	
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<u>u</u>	PGD T&H Opns NB	17	
<u>u</u>	PGD Tech Svcs	80	
	PGD Wind Opns	80	
	Spain Solar	2	
NextEra Project Mgmt To	Total	127	
WindLogics Inc	Development	12	
WindLogics Inc Total		12	
	#//#	93	
#N/A Total		93	
	(blank)		
(blank) Totai			
Grand Total		6118	

NextEra Point Earling Srvs Total NextEra Operating Srvs Total NextEra Operating Srvs Total PGD Vind Opens NB PGD Vind Opens NB NextEra Point Beach NextEra Point Beach Business Mgmt Engineering Human Resources BEW 2150 PU IBEW	A Construction of the set of the
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Market Services Nuclear NB PGD Cen Mnr NF	_
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Docket No. 120015-El Affiliate Management Fee Cost Drivers Exhibit KO-12, Page 1 of 1

Florida Power & Light Company

Affiliate Management Fee Specific Cost Drivers

	<u>2011</u>	2012	<u>2013</u>
	Historical		
Description	Year	Prior Year	Test Year
Headcount (including Affiliates)	33.29%	33.98%	33.98%
Square Footage (including Affiliates)	13.29%	18.53%	18.53%
Square Footage - General Office - Miami	3.41%	8.03%	8.03%
Square Footage - Juno Beach	30.22%	30.96%	30.96%
Capitalized Software shared with Affiliates	28.40%	28.40%	28.40%
Capitalized Hardware shared with Affiliates	12.11%	11.37%	11.37%
Shared Nuclear Executives (allocated by # of units)	50.00%	50.00%	50.00%
Shared Power Generation Division Executives (allocated by megawatts)	44.30%	42.87%	43.00%
Corporate Business Unit resource supporting Affiliates	32.00%	32.00%	32.00%
Actual number of workstations per Business Unit (including Affiliates)	27.60%	26.00%	26.00%
Actual number of mainframe MIPS CPU hours by Business Unit / Affiliate for support activities	1.10%	1.30%	1.30%
Database Administrator Resource - Business Intelligence Data Movement	0.00%	4.90%	4.90%
Database Administrator Resource - Technical Support	0.00%	1.90%	1.90%
Actual number of workstations per Business Unit (includes Affiliates in FPL facilities) for support activities	9.80%	8.80%	8.80%
SAP User count per Business Unit / Affiliate for support activities	41.40%	41.40%	41.40%
Servers per Business Unit / Affiliate for support activities	19.50%	21.00%	21.00%
Actual number of workstations per Business Unit (including all Affiliates) for project activities	24.80%	26.00%	26.00%
Actual number of workstations per business unit (includes Affiliates in FPL facilities) for project activities	8.60%	8.80%	8.80%
Actual number of mainframe MIPS CPU hours by Business Unit / Affiliate for project activities	1.10%	1.30%	1.30%
Actual % of FPL's Affiliates workforce as a % of total FPL workforce for Affiliate allocation	31.80%	33.60%	33.60%
SAP user count per Business Unit / Affiliate for project activities	41.40%	41.40%	41.40%
Servers per Business Unit / Affiliate for project activities	16.50%	21.00%	21.00%

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Docket No. 120015-El Affiliate Management Fee Cost Drivers Exhibit KO-12, Page 1 of 1

Florida Power & Light Company

Affiliate Management Fee Specific Cost Drivers

		2011	2012	2013
	Description	Historical Year	Prior Year	Test Year
	Headcount (including Affiliates)	33.29% p2	33.98% p7	33.98% p7
	Square Footage (including Affiliates)	13.29% p3	18.53% p8	18.53% p8
	Square Footage - General Office - Miami	3.41% p3	8.03% p8	8.03% p8
	Square Footage - Juno Beach	30.22% p3	30.96% p8	30.96% ps
	Capitalized Software shared with Affiliates	28.40% p4	28.40% p9	28.40% p9
	Capitalized Hardware shared with Affiliates	12.11% p5	11.37% p10	11.37% p10
	Shared Nuclear Executives (allocated by # of units)	50.00%	50.00%	50.00%
	Shared Power Generation Division Executives (allocated by megawatts)	44.30% p6	42.87% p11	43.00% p11
CB	Corporate Business Unit resource supporting Affiliates	32.00% p12	32.00% p13	32.00% p13
X	Actual number of workstations per Business Unit (including Affiliates)	27.60% p12	26.00% p13	26.00% p13
X4	Actual number of mainframe MIPS CPU hours by Business Unit / Affiliate for support activities	1.10% p12	1.30% p13	1.30% p13
XB	Database Administrator Resource - Business Intelligence Data Movement	0.00%	4.90% p13	4 .90% p13
X	Database Administrator Resource - Technical Support	0.00%	1.90% p13	1.90% p13
XF	Actual number of workstations per Business Unit (includes Affiliates in FPL facilities) for support activities	9.80% p12	8.80% p13	8.80% p13
МХ	SAP User count per Business Unit / Affiliate for support activities	41.40% p12	41.40% p13	41.40% p13
XS	Servers per Business Unit / Affiliate for support activities	19.50% p12	21.00% p13	21.00% p13
Υ2	Actual number of workstations per Business Unit (including all Affiliates) for project activities	24.80% p12	26.00% p13	26.00% p13
77	Actual number of workstations per business unit (includes Affiliates in FPL facilities) for project activities	8.60% p12	8.80% p13	8.80% p13
Y8	Actual number of mainframe MIPS CPU hours by Business Unit / Affiliate for project activities	1.10% p12	1.30% p13	1.30% p13
Ϋ́	Actual % of FPL's Affiliates workforce as a % of total FPL workforce for Affiliate allocation	31.80% p12	33.60% p13	33.60% p13
Μλ	SAP user count per Business Unit / Affiliate for project activities	41.40% p12	41.40% p13	41.40% p13
۲S	Servers per Business Unit / Affiliate for project activities	16.50% p12	21.00% p13	21.00% p13

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SFHHA 005764 FPL RC-12

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Square Footage Drivers January 2010

Exhibit KO-12 WITH BACKUP TABS JJR.xls / p4 2011 MW Driver SFHHA 005765 FPL RC-12

AFFILIATE MEGAWATTS As of Sept 2010

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FPL recon 23513.3 2010 bal 1366.8 WC3 -311.0 Riviera3 -402.0 CC1 -402.0 CC1 -23455.1		FPL recon 23455.2 2012 bal 1343.0 CC 24798.2	FPL recon 24798.2 2013 bal 1310.0 Riviera 26108.2	
USING Nameplate MWs	USING Nameplate MWs	USING Nameplate MWs	USING Nameplate MWs	USING Nameplate MWs
Itype Type Other 23,513.3 17,5618.1 41,018.1 42,7%	Type Type 0ther 23,455.2 18,65.2 42,13% 44.3% To KO-12	Type Other 23,455.2 43,455.2 43,458.9 43,758.9 45,7%	st Type 24,798.2 20,978.6 45,776.7 45.2%	type Type Other 26,108.2 26,108.2 22,303.6 48,411.7 63.9% 46,1%
2010 Forecast Avg Total Ty Co. Co. FPL FPL Grand Total FPL	2011 Forecast Avg Total Ty Co. FPL FPL Grand Total FPL FPL	2012 Forecast Avg Total Ty Co. FPL FPLE FPLE FPLE FPL	2013 Forecast Avg Total Ty FPLE FPLE FPLE FPLE	2014 Forecast Avg Total Ty Co. FPL FPLE Grand Total FPLE

	Rate													(0 0)																	Ϋ́Ν		·				•••							191	1	To KD-12		
2010	SUBS % Alloc, Descr.	5.7% W/S Model #4	21.7% W/S Model #2	5.7% W/S Model #4	0.0% # of pagers (Note 3)	5,7% W/S Model #4	5.7% W/S Model #4	5,7% W/S Model #4	5. / 76 W/S Model #4	6,1% # of pagers	24.4.4 Model #2	24,4% W/S Model #2	24.4% W/S Model #2	0.0% % of EAI info exch. (Note 3)	24.4% W/S Model #2	24.4% W/S Model #2	5.7% W/S Model #4	5.7% W/S Model #4	21./75 W/S MOORF#2 11 Off. DASD server alloc	19.2% DASD server alloc.	10.4% Based on server	21.7% W/S Model #2	11.0% DASD server alloc.	19.2% DASD server alloc.	21.7% W/S Model #2	23.9% W/S Model #2	21.175 WIS MORE #2	11.0% W/S Model #2	10,4% W/S Model #2	B.1% W/S Model #2 6.0% W/S Model #2	23.9% VV/S Model #2	21.7% W/S Model #2	21.7% W/S Model #2 10.7% W/S Model #2	8.1% W/S Model #2	Nis	5.0% W/S Model #2	19.2% W/S Model #2	6.0% W/S Model #2	27.9% W/S Model #2	6.0% W/S Model #4	6.0% W/S Model #4 7.1% W/S Model #4	7.1% W/S Model #4	N/S	731.1%	14.33%	87 A 104-1		
	Alloc. Driver S	77	72	2	۲.	5	52	> u	2	₽ F S	23	źŚ	22	N.	2	\$	7	5	24	VS3	YS1	5 S	rs3	CSA CSA	72	5	¢ \$	YS3	YS1	<u>۶</u>	22	72	53	84	ΥB	14	YS3	4	YS1	5	52	:5	11		I	I		
101 Net Book	as of 12/09 Allo	0.0	0.0	0.00								8.6												0.0						(6,500.00) E20.452.00			800			1,440,035.11					6,011,734.50 2 010 507 00			24,291,314,35	3,920,056,11		11,581,586	12,709,728,02
Accumulated Amortization A	Thru 12/09 as	1 563 000 00	125,000.00	150,000.00	500,000.00	405,388.23	260,078.42	740,000.00	1,200,000.00	183,000.00	4.746.000.00	1,023,000.00	76,000,000	128,000.00	95,000,00	735,000.00	2,032,000.00	1,000,000.00	500,000.00	241.000.00	600,000.00	110,000,00 2 860 528 00	1,819,668.00	792,688.00	2,034,100,00 637,869.00	1,756,460.00	532,499.00	2,189,830.00	3,255,789.00	1,176,500.00	z.uzu, tos. 51 84,329.91	428, 189.00	3,519,00	1,241,319,44	1,334,982.54	2,614,588.89 + 204 305 55		_			3,339,852,50 861 644 10				-		0098	Variance 1
2010 Ar	Amortization 7		ł	0.00	0.00	0.00	0.00			(14,960)	0.00	00'0			,	·	,	,	4 ·	• •	,	- 000	00'0	_	(FCC, DCC)	365,929	0.00			117,000	8,386		- UCA OF A	275,000	295,750	579,232	241.060	860, 148	208,250	380,759	1,335,941	219,039	1,411,409	7,567,565.51	6,467,852.39		6,675 891.75	(AC 375 DAF 1)
(b) Months Amtz	Thru 12-09 🔥	9 6	06	36	84	90 90	09	60	20	84	60	20	36 ¥	36	36	36	8	36	£ #	8 09	36	g ¥	88	8	3 8	09	88	8	36	67	19	36	83	8 2	54	5	¥ 4	5	42	30	8	0 9		5009	2008		2005	
ABN	Jan. 2010	<u> </u>	•		•	•		,	•	(14,960)	•	,	• •			•	•		•		•			(85,875)	(#SC.782)	365,929	•		,	110,500	2.192016 1.920			408,681	439,517	2,019,267	502 650	3,960,664	520,626	1,339,004	7,347,676	2,304,332	9,174,159					
Amtz. Thru	Dec-09	1 563 000 00 \$	125,000,00 \$	150,000.00 \$	\$00,000,003	405,308.23 \$	260 078 42 \$	740,000,00 \$	1,200,000.00 \$	197,959,52 \$	4,746,000.00	1.023,000.00 \$	26,000,000 Set	128.000.00 \$	\$ 000.00 \$	735,000.00 \$	2,032,000.00 \$	1,000,000,00	500,000.00 5	241 000:00 5	600,000,000 S	110,000,00 \$	1,819,869,000 \$	878,562.53 \$	2,941,594,00 \$ 637,869,00 \$	1,390,530.83 \$	532 499.00 5	2,189,830,00 \$	3 255 789.00 \$	1,059,500.00	75,943,51 \$	428,189.00 \$	3,519.00 \$	966.319.44 \$	1,039,232,64 \$	2,035,356.89 \$	837, 505, 56 602, 650, 00 5	2.200.368.93	\$20,625,50	564,793.11 \$	2,003,911,50 \$	28/,274./U \$	705 704 57 \$	53,486,687.79				
(a) Months Amtz	Thru 12-09	5	99	36	2	\$	50	60	6 0	. 6	\$0	8	70 ¥	3	36	8	8	92 : 22	8 S	8 6	18	36	98 98	67	90 30	67	9 6 6	8 8	36	3	10	36	89	4 4	4	G 1	4 8	38	8	18	ę,	<u>م</u> م	, o					
Total Hardware M	Arrount 1	1 663 000 00	125,000.00	150,000.00	500,000.00	405,388,23	260,078.42	740,000.00	1,200,000.00	183,000.00	4,746,000.00	1,023,000.00	455,000.00 76.000.00	128 000.00	05,000,00	735,000.00	2,032,000.00	1,000,000.00	600,000.00	241 000 00	600,000.00	110,000,00	2,000,328,00 1 819 669.00	792,688,00	2,654,160,00 #37 869 00	1,756,460.00	532,499.00 1 000 000 00	2,189,830,00	3,255,789.00	1,170,000.00	2,504,942.00 83.864.00	425,189.00	3,519,00	2,152,000.00	1,478,750.00	4,054,624.00	1,334,000,00	6.181.033.00	1,041,251.00	1,903,797.00	9,351,587.00	2,872,147.00	9,679,864.00	85,345,787.65	1000 U 1000			
F	Description		• •		*	•	*	*	•	Communication Services - IMO S	Infrastructure Resource Expansi 5	Network Infrastructure - Growth 2	internet retried Access 5	Enterprise Application Integration s	Network Security \$	Corporate Information Portal 🔹	Windows NT Migration \$	Workstation Deployment \$	Data Infrastructure Growth \$	initastructure Resource Expansis # Infrastructure Recource Expansis \$	Application Hosting Infrastructure \$	SAP Infrastructure	AP Migration 3 Intra Recourse Rusines Case 3	Infra Resource Busines Case \$	Application Hosting	Network Improvement Project S	Security Controls & Enhancemen 5	AF Migration \$ Inte Cycle Bus. 5	Server Consolidation & Capacity \$	Mainframe Capacity Upgrade \$	Enterprise Network Imp/, Project 5 Victorability Management Project 5	Security Controls & Enhancemer \$	Identity Access Mgmt Project \$	Intra Capacity and LifeCycle Bus 5 Mainframe Capacity Undrade 5	Maintrame Capacity Upgrade S	Future Enterprise Network Archil \$	Server Consolidation & Capacity 5 Infra Consolity and Historica Rise &	Finite Capacity and Lifecycle pus a Future Enterprise Network Archit S	Server Consolidation & Capacity \$	Infra Capacity and LifeCycle Bus \$	Future Enterprise Network Archit \$	Infra Capacity and EffeCycle Bus 5 FPI Wireless LAN-Hardware 3	Future Enterprise Network Archif \$		e. none huis van soordaat kur Taition Taitioka Information Manasaamant on 2006 Buritiase Casaa	, intornation management on zooo buan te first and last war	105 105	
	Yr. Added	Conc.	2002	2002	2002	2002	2002	2002	2002	2003	2003	2003	2002	2002	2003	2003	2004	2004	1002	2004	2004	2004	2005	2005	2005	2005	2005		2008	2002	2002	2006	2006	2007	2007	2007	2007	2006	2005	20:09	2009	2010	2010		Tablas Taiadae	Habkan lejedor 16 months in th	er tracked, a 20	
(a) (b) Monthly	e Annual Dapr.	e 76 050 00	5 2,063,33	\$ 4,166.67	\$ 5,952.38	\$ 6,756.47	\$ 4,334,64	\$ 12,333.33	\$ 20,000.00	\$ 2,178.57	5 79 100.00	\$ 17,050,00	5 (,583.33 * 7.11.11	3 565 56	\$ 2,638,89	\$ 20,416.67	\$ 56,444,44	\$ 27,777,78	5 16,666.67	35.722.22	\$ 16,666,67	3 055 56	50.546.35	\$ 13,211.47	\$ 44,236.00 \$ 17,718.58	\$ 20,910.24	\$ 14,791,64	\$ 60.828.61	\$ 90,438.58	\$ 19,500.00	5 30,535,02 5 1,397,73	\$ 11,B94,14	\$ 97.75	5 35,856.67 5 27,916.67	\$ 24,645,83	\$ 48,269,33	5 22 233.33			\$ 31,729.95	\$ 111,328.42	\$ 47,869,12	117,617,43			Jata was provided by Aditions are emortized	 Yes additions are anoticed of nonine in the initial of the second se second second sec	
year end ear end	Depr.Life		8		84								8 %																													09 W					3. YF &	
Dec-09 previous year end Dec-10 current year end	In-Svc	101-11		10-110	Juh01	66:HUL	99-JUL	ECHINI,	10-Ini	Sul-02	Jul-02	JuH02	20-ID7		141-02	Jul-02	Jul-03	Jul-03	50-Inf	ED-IN	EO-INF	50-In;		Jul-04	20-jn;	- Inf	20-105 20-105	6-m) 9-m		20-Inr		Jul-05	50-Inf-05	90-101 191-102	90-In;	30-Ju/-06	20-190 20-1-1	20-Inc		Jul-08	90-Inf	90-IN	BOHN(11101	NOTES:		
Dec-09 J Dec-10 c	CPR	s00100610	605100610	6081000630	5061000580	50810005805	5081000980	6081000380	6081000380														5/00 BA664 5103 BA615	5102 BA615	5103 BA579 41 48 BA601	9800 BA687	60100 BA690	3/02 BA00655 5102 BA00555	5103 BA00027	5101 BA00073	9800 5A00715 60100 84000715	60100 BA00690	G0100 BA0C019	00515 005102 ER3485 20073 005101 ER3485	00361 005101 ER4650	00718 005101 ER3473	00027 005105 ER3470			5102 BA000515 ER5952	9800 BA000718 ER6046	7642	6046 6046		-			

g Alloc Rate

Exhibit KO-12 WITH BACKUP TABS J.R.xis / p5 2011 Cap HW Driver SPHHA 005766 FPL RC-12

120015 Hearing Exhibits - 02904

	2009																																		28.40%		28.40%	1.00	28.40%	To KO-12		
	2007	24.35%	24.35%	24.35%	24.35%	24.35%	24.35%	24.35%	24,35%	24.35%	24.35%	24.35%	24,35%	24,35%	24,35%	5.72%	Z1.70%	21.70%	21.70%	21.70%	10.44%	21.70%	21.70%			24.35%									28.40%		664.89%	sets 29.00	Avg % 22.93%			
	4	X2	X	2	2	2	2	2	2	2	2	2	2	2		5	0 Y2	5	5	0 72 0	YS1	5	7			0 X			2	2							اما	# of Assets			5	
Annual Amortization		Ģ	3	ç	Ģ	0	0	Ð	0		5	0	0	0	0			0		0	0		0	0		0	5						01		85.557 96 567	100'00	85,557,00	1,284,767.26	2,876,950.92		(76.060'LA')	
Net Book The Dec 10		0.00	0.0	0,0	0.00	0.0	8.0	•		•	•	•	•	•	•		•	•	•		,		-	0.00		0.00	00.0		0.00		•	,	.'		385,008.30	365,008,30	365,008.30	308,744.59	1,593,555.40	107 LF3 800 M	(n1'746'en7'1)	
Accumulated Amortization Thrue Tec 10		2,075,219,57	447,155,78	3,714,248,86	5,700,121.40	1,417,307,47	1,366,079,57	450,000.00	476,000.00	577,000.00	502,000.00	1,734,000.00	1,888,000.00	410,000.00	1,910,000.00	1,572,074.57	839,448.00	147,229.00	814,129.00	713,969.00	506,900.00	469,369.44	506,900.00	28,237,151,66		3,141,325.21	3,141,325.21		701,398.04	1,496,393.69	467,415.67	115,860.96	2,455,252.54	534,223,28	42,778.70	3613,322,86		2008	2007		Variatice	
Months Amortized That Dec 10		09	60	60	60	66	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	80			69			60	8	8	67	80	8	9						Var	
In-Serv Pate		99-Inf	00-Ini,	30-Jul-99	96-171	10110	10-100	JuH02	Jul-02	Jul-02	Jul-02	JuH02	Jui+02	Jui+02	Jul-02	20403	Jui+03	Jul-03	Jul-03	Jud-03	504111	10-10	5ul-04			00-Inf.			10Hor			Jul-05	Jul-03	Jul-02	60Hnr							
Project er Det		2.075.219.57	447,155.78	3,714,246.86	5,700,121,40	1,417,307,47	1,366,079.57	450,000	476,000	577,000	502.000	1,734,000	1,888,000	410,000	1,910,000	1,572,075	639,445.00	147,229,00	814.129.00	713,969.00	506,900.00	469,369.44	506,900.00	28,237,151.66		3,141,325,21	3,141,325,21		701,398.04	1,496,393.69	467,415.67	104,536,20	2.455,252.54	534,223,28	427,787.00	6,187,006.42	37,565,483,29			tion Management		
Monthly		34,586,99	7,452,60	61,904.15	95,002.02	23,621,79	22,767.89	7,500,00 \$	7,933.33 \$	9,616,67 \$	8.366.67 \$	28,900,00 \$	31.466.67 \$	6,833,33 \$	31,833,33 \$	26.201.24 \$	13,990.80 S	2 453.82 \$	13,568.82 \$	11,899.48 \$	8,448.33 \$	7,822.82 \$	8,448.33 \$	470,619,19		52,355,42	52,355.42		11,689.97	24,939.89	7,790.26	1,742.27	40,920.86	8,903.72	B7.821.7]	I		xian Tejedor, Informat		
		8	3	63	60	8	60	69	09	8	6	3	3	99	8	3	5	09	60	09	60	60	60	•		8			60	60	60	60	60	60	8					ule provided by Fat		
	Cescription	ntrastructure Servers Netware Development	Vew Sustem Interance Contractions - Enablers 1999 Dev	NT Writstrits Devio - (Dvio Only)	Svs Marnt Project - Development	Mail. Messaging & Print Management - Development	Systems Management - 2000 (Development)	Arridows 2000 Develop / Deciormani - File / Print	Merteus 2000 Develop / Decimanti - WS Deliv	Commission Sarvisas - MO / IMA	Contraction Services - Paris	toti is Notes - a -mail follositucture i moreovernents.	Enderstring Acceleration Internation	Methodate Security	Compatible Information Portal	MICROSOFT DESKTOP SOFTWARE	NFORMATION TECHNOLOGY OPTIMIZATION	MEORMATION TECHNOLOGY OPTIMIZATION	NFORMATION TECHNOLOGY OPTIMIZATION	NFORMATION TECHNOLOGY OPTIMIZATION	ORACLE LISCENSE PURCHASES 2003-2004	Microsoft XP Migration Primary Use	Security Controls and Architecture	TOTAL INFORMATION MANAGEMENT		EMIP - ARMS (CARMS/Bilind)	TOTAL FINANCE BUSINESS UNIT		E-Business-Security Infratstructure (IMA) Development	Corporate Information Portal Carryout	SAP - Enterprise Infrastructure 2004 (IM Funded) - Arch Devip	SAP - Enterprise Infrastructure 2005 (IM Funded) - Arch Devip	Enterprise Systems - Management Tools	E-Business-Security infrastructure-Network Security 2001	ESIS Replacement	TOTAL CORPORATE SERVICES				1. Using balances as of December 2005 based on the Capitalized Software schedule provided by Fatrian Tejedor, Information Management	New additions are amortized 6 months in the first and last year 3. Canital Software lives are 5 vrs (60 months)	
ł	8			_					Window	Commu	Commu	N Subol	Findman	Network	Cemod	MCRC			_	-	Ĩ	-		TOTA												TOTA				balances a:	dditions are I Software I	
	LOCH WORK UNDER	7170	C177	7053	7049	8251	8261									1054	Ĩ					1642	1637			7349			8259	9882	1951	1951	9628	8732	7732						2. New a	
12/31/10 Dec 10	LOCI	17	ì	4	Ŧ	Ŧ	4	006101	OUTED	A drie		101700	200400	Detab	00400	37	3700	1116	5108	60100	5	37	109			600			601	4	4	врг 40		601	4012					NOTES:		
	Business Unit	Intormation Management						2002	2000		2002	2006	2005	2006	2002	2005	2003	2003	2003	2003	2003	2005	2005		General Business hit			Corporate Services		2005	2005	New 2006 - added 1/2 yr Depr	2005		2009		TOTALS					

Exhibit KO-12 WITH BACKUP TABS JJR. Jb 2011 Cap SW Driver SFHHA 005767 FPL RC-12

Data as of September 30, 2011

Breakdown of AMF Allocations - Affiliate Headcount Driver

Data as of September 30, 2011				
	# 00	Current Co Name	Total Headcount	
Florida Power & Light Percent of Total	0001	Florida Power & Light Company	9,946 66.0250%	
AMF 1 - NextEra Energy Resources	0010 0012 0032 0039 0044 0044 0046 0046 0049 0049 0049	NextEra Energy Resources LLC NextEra Project Mgmt NextEra Maine Op Srvs NextEra Doerating Srvs NextEra Power Mktg NextEra Energy Seabrook, LLC NextEra NMex Op Srvs NextEra Duane Amold WindLogics inc Gexa Energy LP NextEra Point Beach NextEra Point Beach NextEra Energy Espana	616 209 1,135 267 267 607 607 607 607 696 696	
Total Headcount AMF 1 - Allocation			4 ,742 31,4790%	
AMF 2 - FiberNet AMF 2 - Allocation	0041	FPL FiberNet, LLC	173	
AMF 3 - FPL Energy Services AMF 3 - Altocation	0008	FPL Energy Services, Inc	0.7302%	
AMF 4 - FPL Group AMF 4 - Allocation	0003	NextEra Energy, Inc.	42 0.2788%	
AMF 5 - New Hampshire Transmission AMF 5 - Allocation	*As of 9/30 FPL Group	'As of 9/30/11, 1 employee resides in Co. 43, FPL Group Resources	0.000%	
AMF 6 - Lone Star AMF 6 - Allocation	0050	Lone Star Transmission, LLC	0.1660%	
AMF 7 - US Transmission Holdings AMF 7 - Allocation	0043	FPL Group Resources, LLC	14 0.0929%	
AMF 8 - Fibernet AMF 8 - Allocation	0051	NextEra FiberNet, LLC	12 0.0797%	
		Total Headcount	15,064	

																											CHARLEN AND AND AND AND AND AND AND AND AND AN		A M ANNUAR A A MAR IS AN A MU MAN MANANA INI INI A AAAA MAXIMAA MAXIMAA						UR CIR		THE REAL PROPERTY IN CONTRACTOR
		196 909	63 796	93.817	216,243	14,000	19,353	90,067	25,578	4504	24,300	51,506	40,139	485	174	65,640	137,308	32,326	14,626	199,818	75,444	52,831	207,151	25,522	900'71	2,490	243	1414	1,657,819	307,241	1	Totals	-	021%	3 11% FPL Groun		U.S.N 5000
	150) Į	1 281	5,155	80,179			371									5,234						105,352				and a subject to the		197,572	0		LFO	0.00%	0.00Ms	0.00%	AND A DECK	%00%
Summary	IR Sum	79 214	33 700	76.249	¢	14,000	19,353	40,982	25,578	0	165	29,593	20,885	485	174	52,532	27,326	28,246	7,857	199,668	64,926	52,831	43,348	7,539	162	1,962	243	1414	828,645	256,540		JBSum	27.18%	000	3 57%	SHEEKEEKEE	0.17%
	9	117 695	78 807	12 413	136,065			38,714		4.504	24,135	21,913	19,254			13,108	104,748	4,080	6,769	150	10,518		58,451	17,983	11,168	528	All south and the state of the state		631,602	50,702		CO	0.02%	071%	3.47%		0.00%
	Grand Total	106 000	-	93.817			19,353	80,067	25,578	4 504	24,300	51,506	40,139	485	174	65,640	137,306	32,326	14,626	199.818	75,444	52,831	207,151	25,522	12,006	2,490	647	1414	1,657,819		I						
			1 281	5 155	80,179			371									5,234						105,352				Statute States		197,572								
		240 240	ţ	16 161		2,532	9,810		25,578				20,539			1,342				128,663									205,167								
	190	7 778	2011	14 179		11,468	2,342	30,844				29,593	346	485	174	51,190		28,246		4,048	58,817		381	7,539			249	1 414	249,093								
			200 0	27 454	Ì			5.733			8						27,326		5,879	41,089	6,109		42,967						209,438								
	Uq.		21,600	17 021			7.201	4.405		but he main filled		Artist													237	1,962			66,314								
	00	11 577	770'11	5 436	224					CITES AND ADDRESS OF A									1.978	25,867		52,831							98,633								
Bide Code		117 COF	200 00	10,02	136.065			38.714		A 504	24.135	21.913	19,254			13,108	104,748	4,080	6,769	150	10,518		58,451	17,983	11,768	528			631,602	1							
Common of Tabul	a di	Τ.	Contract Stratedy & Fully	Comorate Real Fetate	Customer Service	Energy Marketing & Trading	Engineering & Construction	Financial	FPL Energy Power Mktg	CDI Crame Carlosa	FPL FiberNet	FPL Group	General Counsel	Govt Affairs - Fed	Govt Affairs - State	HR & Corporate Services	Information Management	Integrated Supply Chain	Internal Auditing	NextEra Energy Resources	Nuclear Division	Power Generation	Power Systems	Regulatory Affairs	Resource Planning	FPi. Group - Museum	Project Development	LORD AND AND AND AND AND AND AND AND AND AN	Grand Total								

Square Footage Drivers April 2011

18.53% 2010-2011 percentages 13.29% 2009-2010 percentages 2007-2008 percentages 2005-2006 percentages

0.00% 0.00% 0.00%

30.96% 30.22% 22.11% 14.85%

8.03% 3.41%

Affiliate %

To KO-12

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46,52,00 B 1,51,00,00 B	46.52.00 8 7.13.0000 9 7.33.0000 1.23.00000 1.23.00000 1.23.00000 <td>46,52,000 90 1,51,0000 100 1,51,0000 101 1,51,0000 101 1,51,0000 101 1,51,0000 101<</td> <td>8</td> <td>145,83</td> <td></td> <td>ainframe Capacity Upgrade 5</td> <td>1,478,750.00</td> <td>8:</td> <td>1,478,750.00</td> <td>• • • • • •</td> <td></td> <td></td> <td></td> <td>00,0</td> <td></td> <td>S. TWO MADE IN COMPANY</td> <td>6.0%</td>	46,52,000 90 1,51,0000 100 1,51,0000 101 1,51,0000 101 1,51,0000 101 1,51,0000 101<	8	145,83		ainframe Capacity Upgrade 5	1,478,750.00	8:	1,478,750.00	• • • • • •				00,0		S. TWO MADE IN COMPANY	6.0%
MARKON MARKON<	Marketion Marke	Control	9 9	269,33		uture Enterprise Network Archit \$	4,064,624,00	88	3,169,7/8.00	<u>م</u> ب				0000		27,9% WIS Model II/2	
(i) (1000) (i) (10000) (i) (10000) (i) ((6) (0000) (5) (0000) <td>(1)(2)(2)(2) (4)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(</td> <td>2</td> <td>263.JB</td> <td></td> <td>erver Lansoldshon & Capacity 3</td> <td>1.124.000</td> <td>8</td> <td></td> <td></td> <td>and the second se</td> <td></td> <td>THE PARTY OF</td> <td>CLARK .</td> <td>i.</td> <td>TAXABLE IN THE OWNER</td> <td></td>	(1)(2)(2)(2) (4)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2)(2)(2) (4)(2	263.JB		erver Lansoldshon & Capacity 3	1.124.000	8			and the second se		THE PARTY OF	CLARK .	i.	TAXABLE IN THE OWNER	
11/25/00 2 15/17/26 10 10/17/26/16 11/17/26/16 10/11/26/16 11/11/26/16 10/11/26/16 11/11/26/16 10/1	(1) (1) <td>41/25100 2 150/100 2 150/100 1 100/124/10</td> <td>5</td> <td>M5.63</td> <td></td> <td>uture Enterprise Network Archit \$</td> <td>6,161,033.00</td> <td>3</td> <td>3,985,112,62</td> <td>N 44</td> <td></td> <td></td> <td></td> <td>1.230, 72,11</td> <td></td> <td></td> <td>L0.0</td>	41/25100 2 150/100 2 150/100 1 100/124/10	5	M5.63		uture Enterprise Network Archit \$	6,161,033.00	3	3,985,112,62	N 44				1.230, 72,11			L0.0
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579.6400 30 3.5.25 57.248 6.5.61/341 42 1.41/400 579.632.00 7.334.320.00 7.334.340.00 </td <td>17.564.00 20 3.552 5.551.341 42 1.411 46 4.556.521 42 4.541 46 1.412 4.556.521 42 4.541 42 4.545.51 42 4.541 455 4.541 45 4.556 4.556 4.545 4.545 4.556 4.566 4.556</td> <td>7584.00 20 3.556.7248 4 1.411.400 4.598.922.00 7 7.111.400 7.598.922.00 7 7.111.400 7.598.922.00 7 7.111.400 7.598.922.00 7 7.111.400 7.111.400 7.111.400 7.111.400 7.111.400 7 7.111.400 7.1</td> <td></td> <td>53.25</td> <td></td> <td>PL Windows LAN-Hardware 5</td> <td>1,533,273.00</td> <td>8</td> <td>547,597,50</td> <td>\$ 985,876</td> <td></td> <td></td> <td></td> <td>766,636,50</td> <td></td> <td>M/S Mode</td> <td></td>	17.564.00 20 3.552 5.551.341 42 1.411 46 4.556.521 42 4.541 46 1.412 4.556.521 42 4.541 42 4.545.51 42 4.541 455 4.541 45 4.556 4.556 4.545 4.545 4.556 4.566 4.556	7584.00 20 3.556.7248 4 1.411.400 4.598.922.00 7 7.111.400 7.598.922.00 7 7.111.400 7.598.922.00 7 7.111.400 7.598.922.00 7 7.111.400 7.111.400 7.111.400 7.111.400 7.111.400 7 7.111.400 7.1		53.25		PL Windows LAN-Hardware 5	1,533,273.00	8	547,597,50	\$ 985,876				766,636,50		M/S Mode	
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	84 54 FT	1. 10 MO	*	209.12		Vernote Access Projec	ĝi.	1	01.067.264.10	17.270.519.46	2012		73,077	11,672,966,84			170.6%
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Errich KO-12 WITH BACKUP TABS JUR da / pd 2012 Cap Inn Driver SFHHA 005770 FPL RC-12

12/31/12	12/31/12 Dec 12				441	to since 0	and and	Months	Accumulated Amortization	Met Book	Annual			
Rusiness Unit	Locn W	Locn Work Order	Descriction	Oebr Life	Annual Depr.	to Date	Date	Thru Dec 12	Thru Dec 12	Thru Dec 12	Amortization			
Information Management	5		informations Community Providence Community	S.	14 596 DO	2 075 210 57	14.00	ų	2 075 249 57	08.0		\$	24.35%	2003
	5		ulli degukkura centerelerender Detekoriani. Maur Statem Internationar Erektore 1000 Deu	3 2	1 457 ED	447 155 78	00-141	99	447 155 78	0.0	0	2	24.35%	
	85	2053	NT Writethts David - (Dub Only)	8	61.904.15	3.714.248.86	66-INF	00	3,714,248,86	0.0	0	X	24.35%	
	-		Svs Marnit Project - Development	8	95,002.02	5,700,121,40	96-Inc	60	5,700,121.40	0.0	Ð	X	24.35%	
	4	_	Mail. Messaging & Print Management - Development	8	23,621.79	1,417.307.47	10-10-	60	1,417,307.47	0,0	0	X	24.35%	
	4		Systems Management - 2000 (Development)	8	22,767.99	1,366,079,57	10-11-0	60	1,366.079.57	00,0	0	ĸ	24.35%	
2002	101-000	-	Windows 2000 Develop / Depteyment - File / Print	99	7,500.00 \$	450,000	JuH02	60	450,000.00	•	Ð	2	24,35%	
2002	002500	-	Windows 2000 Develop / Deptyment - WS Dativ	99	7,933,33 5	476,000	1-1-02	60	476.000.00		0	ğ	24,35%	
2002	Multiple.	-	Communication Services - MAD / IMA	60	9,616.67 \$	577,000	20-Ju-P02	99	577,000.00	•	0	2	24.35%	
2002	Multiple	2	Communication Services - Paging	60	8,366.67 \$	502,000	JuH02	80	502,000.00	•	0	2	24,35%	
2002	004101	-	Lotus Notes - e-mail intrustructure improvements	8	26,900.00 \$	1,734,000	Jul-02	69	1,734,000.00	•	0	2	24.35%	
2002	004003		Enterprise Application integration	60	31,466,67 \$	1,868,000	Jul-02	60	1.888,000.00	•			24,35%	
2002	060100		Network Security	6 0	6,833,33 \$	410,000	Jul-02	80	410,000,00	•	0		24,35%	
2002	00400		Corporate Information Portei	60	31,833,33 \$	1,910,000	Jul-02	60	1,910,000.00	•	0	Z	24.35%	
2003	37	_	MICROSOFT DESKTOP SOFTWARE	80	26,201.24 \$	1,572,075	EOHIN	99	1,572,074.57	•	0	5	5.72%	
2003	3700	_	INFORMATION TECHNOLOGY OPTIMIZATION	8	13,990.80 \$	539,448.00		8	839,448.00	•		5	21.70%	
2003	4116	-	INFORMATION TECHNOLOGY OPTIMIZATION	8	2,453.82 \$	147,229.00	Dul-03	60	147,229.00	•	0	2	21.70%	
2003	5108	6266	INFORMATION TECHNOLOGY OPTIMIZATION	8	13,566,82 \$	814,129.00	Jul-03	80	814,129,00	•	0	73	21.70%	
2003	60100	-	INFORMATION TECHNOLDGY OPTIMIZATION	8	11,899.48 \$	713,969.00	Jul-03	60	713,969,00	•	0	72	21.70%	
2003	51	-	ORACLE LISCENSE PURCHASES 2003-2004	60	8,448.33 \$	506,900,00	Jul-03	99	506,900.00	'	0	YS1	10.44%	
2005	37	1642	Microsoft XP Migration Primary Use	60	7,822.82 \$	469,369.44		66	469,369,44	•	c	Ç i	21.70%	
2005	601	•	Security Controls and Architecture	09	B,448.33 \$	506,900.00		9 8	506,900,00	4	Ð	ç	21.70%	
			TOTAL INFORMATION MANAGEMENT		470,619.19	28,237,151,66			28,237,151,66	00'0	Đ			
Finance Business Unit								;			•			
	600	7349	FMIP - ARMS (CARMS/Billing)	9	52,355.42	3,141,325,21	001111	98 86	3,141,325.21	90:0	0	R.	24.35%	
			TOTAL FIMANCE BUSINESS UNIT		52,355.42	3,141,325,21			12.626,141,6	00.0	5			
Corporate Services														
	601		E-Business-Security Infratstructure (IMA) Development	60	11,689.97	701,398.04	10-InC	3	701,398.04	00'0	0		24.35%	
2005	ş	9882	Corporate Information Portal Carryout	60	24,939,89	1,496,393,69		33	1,496,393.69	,	D	۶.	21.70%	
2005	ę		SAP - Enterprise Infrestructure 2004 (IM Funded) - Arch Devip	6	7,790,26	467,415.67		8	467,415.67		0		21.70%	
New 2006 - added 1/2 yr Depr			SAP - Enterprise Infrastructure 2005 (IM Funded) - Arch Devip	60	1,742,27	104.536.20	2010	5	158,314.27	•	0		21.70%	
2005			Enterprise Systems - Management Tools	60	40,920.88	2,455,252,54	Jui-03	60	2,455,252.54		0	- γs3	11.00%	
	601	8732	E-Business-Security Infrastructure-Network Security 2001	8	8,903.72	534,223.28	Jul-02	ା ଟ	534,223,28	,	Ċ	<u>ଟ୍</u>	24.35%	
2009	4012		ESIS Replacement	60	7,129.78	427,787,00	10-09	42	299,450.90	128,336.10	85,557	¥	28.40%	28.40%
			TOTAL CORPORATE SERVICES			6,187,006.42			6,112,448.39	128,336.10	85,557			
						17 EEE 483 30		I		178 136 10	<u>85 557 00</u>		28.40%	28 4D94
TOTALS					1	ETTON CEC 10		1		A1-84-6 871		at decete		101
												A DI ASSets	28.40%	28.40%
	NOTES: 1.	Using balan	1. Using balances as of December 2005 based on the Capitatized Software schedule provided	lle provided by Fa	by Fabian Tejedor, Information Management	ion Management								To K0-12
	∼i i	New additio	2. New additions are amortized 6 months in the first and last year											
	ni	Capital Sol	Capital Software lives are 5 yrs (60 months)											

Exhibit KCi-12 WITH BACKUP TABS JJR.xis / p10 2012 Cap SW Driver SFHHA 605771 FPL RC-12

AFFILIATE MEGAWATTS As of July 2011

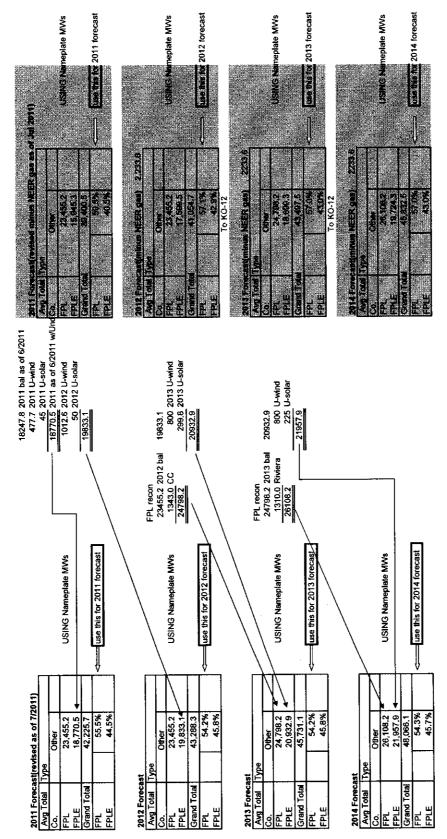


Exhibit KO-12 WITH BACKUP TABS JJR.Jds / p11 2012 MW Driver SFHHA 005772 FPL RC-12

Allocation of time for Shared Risk Management Directors and VP FPL Employees (stated in Full-Time Equivalents (FTE)) - 2010-2011

Juno Risk Operations

EMT Emp	EMT employees FPLE employees Total	FTE 2 8 10	% NEPM 8.00 8.00	% FPL 2.00 	100% No open positions to consider
Credit Risk Operations EMT Emp EMT Emp EMT Emp EMT Emp	EMT employees FPLE employees Total	FTE 4 11 15	% NEPM 2.00 11.00	2.00 2.00 13%	50% 50% Total includes Jessica Horan

VP Risk Management

Direct Reports & Management	FTE	% NEPM	% FPL
VP Risk Mgmt	1	0.92	80.0
Assistant	1	0.92	0.08
Manager Structured Credit Risk - Juno (1)	1	1.00	-
Director Credit Risk - Juno (1)	1	0.80	0.20
Director of Credit Risk - Juno (1)	1	0.80	0.20
Sr Director Risk Operations & Credit	1	0.80	0.20
Manager Risk Operations -Juno (1)	1	0.85	0.15
Sr Director of Risk Operations - Houston	1	1.00	-
Sr Director of Market Risk	1	0.95	0.05
Director Market Risk Operations	1	0.95	0.05
Manager of Market Risk	1	1.00	-
Director Credit Risk - Houston (1)	1	1.00	-
Manager of Compliance	1	0.90	0.10
Director of Retail Risk Management (GEXA)	1	1.00	-
	14	12.89	1.11
	*****	92%	8%

(1) Reports to Sr Director of Risk Operations

Credit includes all employees (Juno & Houston) since credit is allocated across entities Risk only includes Juno since the repsonsibilities are separate between Juno & Houston offices. Employee names have been redacted from the file titled "Risk Cost Allocation 2010-2011 VP and Directors.xls" in order to protect the privacy of the individual employees. The information in the file on the employees' positions remains accessible, and the employees' names are not relevant to the allocation process.

SFHHA 005773 FPL RC-12 Employee names have been redacted from the file titled "Systems time allocation 2010-2011.xls" in order to protect the privacy of the individual employees. The employees' names are not relevant to the allocation process. Each line item listed on this file represents a separate employee in Energy Marketing & Trading, and is identified with the numbers 1 through 17 to facilitate references to the line items.

SFHHA 005775 FPL RC-12

FPL Energy Marketing & Trading Systems Time Allocation 2010 - 2011

		2010 - 2011	2011			
	50% FPL	50% NextEra	20% FPL	80% NextEra 5% FPL	5% FPL	95% NextEra
~	×	×				
2	×	×				
e					×	×
4	×	×				
5	×	×				
9					×	×
7			×	×		
8			×	×		
ი	×	×				
10	×	×				
11	×	×				
12					×	×
13			×	×		
14	×	×				
15			×	×		
16	×	×				
17	×	×				

98

FPL's Responses to Pinecrest's First Set of Interrogatories, (Nos. 4-7)

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

Q.

Please indicate the source and amount of all CIAC, and the purpose of each contribution, for the period beginning January 1, 2007 through the present date. Where the purpose of a contribution is for the construction or relocation of transmission or distribution facilities, please indicate whether the contribution is made for the purpose of placing facilities underground.

А.

FPL objects to providing details on the requested CIAC amounts as to whether or not the contribution was made for the purpose of placing facilities underground. FPL's accounting records do not separately identify CIAC that relates to placing facilities underground. Therefore, obtaining this information would require an enormous amount of time to review thousands of transactions, all of which is irrelevant to FPL's current base rate proceeding.

Pursuant to FPL's objections to Pinecrest's First Set of Interrogatories and First Request for Production of Documents filed July 18, 2012, and without waiver of such objections, see Attachment No. 1 for all CIAC received by FPL from January 1, 2007 through June 30, 2012. The amounts are segregated between operations and maintenance expense and capital, and for those capital contributions received from customers, segregated by utility account.

Florida Power & Light Company Docket No. 120015-E1 Pinecrest's First Sct of Interrogatories Interrogatory No. 4 Attachment No. 1 Page 1 of 1

ļ	Year ended December 31, 2007	Year ended December 31, 2008	Year ended December 31, 2009	Year ended December 31, 2010	Year ended December 31, 2011	Six Months ended June 30, 2012	Total CIAC Received from January 1, 2007 -
Amounte recorded to Creations P. Mainteance Evence							7707 'TC 1110141
Autounts recorded to operations or manucality Expense Onerations and Maintenance Exmanse	(7 060 110 83)	(6 116 772.95)	(4.281.874.28)	(5.089.398.71)	(4.578.611.09)	(2,040,694,95)	\$ (29,167,462.81)
Total Operations and Maintenance Expense	(7,060,110.83)	(6,116,772.95)	(4,281,874.28)	(12,089,398.71)	(4,578,611.09)	(2,040,694.95)	\$ {29,167,462.81}
							ų
Amounts recorded to Capital by Utility Account							· (1 cor 100 co)
35010 - Land	1	(1,096,389.92)	•	•	•	•	(757522'960'T) <
35020 - Land Rights - Easements		,	,	•	•	•	•
35200 - Structures & improvements	•	•	•	•	•	(1,321,785.80)	\$ (1,321,785.80)
35300 - Station Equipment	,	(136,161.39)	[343,482.23]	(3,272,812.96)	(6,121,754.13)	(9,376,388.27)	\$ (19,250,598.98)
35310 - Station Equipt-Gen Step-Ups	•	•	,	•	,	•	ۍ ۲
35400 - Towers & Fixtures	(03,389,50)			•	(328,000.00)	328,000.00	\$ (933,389.50)
35500 - Poles & Fixtures	987,378.98	•	(195,380.06)	(703,153.42)	(924,784.27)	401,000.00	\$ (434,938.77)
35600 - Overhead Cond & Devices	(223,787.62)	•	(115,447.35)	(326,056.69)	53,546.19	401,000.00	\$ (210,745.47)
35700 - Underground Conduit	•	•	,			•	÷ \$
35800 - Underground Conduct&Devices		•	•	۰		(104,432.16)	\$ (104,432.16)
35900 - Roads & Trails	•	•	•	•		•	•
36000 - Land & Land Rights	•	•	•	,		•	•
36100 - Structures & improvements		•	(25,977.10)	(10,801.31)	(110,533.70)	(85,577.18)	\$ (232,889.29)
36200 - Station Equipment	•	•	(1,365,328.83)	(3,360,825.29)	(25,348,204.95)	(12,861,845.71)	\$ (42,936,204.78)
36290 - Substation Equipt - LMS	٠	•	•	•	ı	•	•
36300 - Storage Battery Equipment	,	•	•	•	ŀ	•	•
36400 - Poles. Towers & Fixtures	(3,745,126.18)	(3,703,554.90)	(2,834,864.60)	(3,537,574.39)	(3,658,441.70)	(1,191,148.56)	\$ (18,670,710.33)
36500 - Overhead Cond & Devices	(3.349.978.23)	(3.081.884.49)	(2,214,339.45)	(11,236,944.39)	(5,544,743.74)	(3,283,896.69)	\$ (28,711,786.99)
36660 - Hindersonund Conduit (Duct Svc)	(9.796.384.57)	(8,792,906.63)	(9.936.311.32)	(6,279,768.14)	(9,784,813.60)	[7,061,414.66]	\$ (51,651,598.92)
accto - thatamound Conduit (Direct Burdad)	(4 001 636 60)	(1 220 412 42)	115 449 901	(282,725,19)	(318,239,20)	(141,295,96)	\$ (6.380.760.27)
36700 - Viladersound Conductors & Devices	(504.00)	(469.58)	-	-		,	\$ (973.58)
	lease and						¢ (1 081 86)
36750 - Undergound Cond & Device - 20+Yrs		(12,126,1)		, (10 220 400 C1)	- 197 003 031 017	- (cr ost cot o)	
36760 - Undergound Cond & Device (Duct Sys)	[26,193,827.94]	(23,394,048.07)	(13,/3/,816.23	(IU, 538, 480. b1)	(13,708,bU8,29)	(77-007'96T'6)	(serten/aza/a6) ¢
36770 - Undergound Cond & Device (Direct)	(1,788,824.91)	(1,987,137.61)	(1,628,368.10)	(864,808.57)	[463,983.89]	{9 4 ,227.03}	5 (6,827,350.11)
36790 - Undergound Cond & Device • 10Yr	(1,153.69)	•	•	,		•	\$ (1,153.69)
36800 - Line Transformers	(16,367.63)	(55,498.36)	10,014.13	(39,678.12)	(1,704,883.10)	(2,414,345.69)	\$ (4,220,758.77)
36900 - Services					•	•	\$
36910 - Services, Overhead	3,439.62	(32,541.22)	(29,164.98)	{23,762.35}	(48,294.67)	(18,892.59)	\$ {149,216.19}
36920 - Services Overhead (Lashed)	(415.75)	(617.79)		•	•	•	\$ (917.79)
36960 - Services. Undergound (in Duct)	(3.034,596.36)	(2,334,942.85)	(1,499,117.30)	(1,776,499.09)	(1,655,794.64)	(991,313.92)	\$ (11,292,264.16)
36920 - Services (Indersound (Buried)	(265.52)	•	•	•	0.02	•	\$ (265.50)
37000 - Meters	[8.335.86]	(31,068.98)	(19,099.38)	(20,910.46)	(21, 181.70)	(34,176.86)	\$ (134,773.24)
37010 - Meters-AMR				(15,363,791.03)	(17,399,118.68)	(9,236,166.71)	\$ (41,999,076.42)
32100 - Installations On Cust Prem	(13.200.81)	(8.612.96)	[10.308.93]	(3,947.79)	(10,902,14)	(2,412.11)	\$ (49,384.74)
27130 - Decidential Load Monsterment					•		
3/120 - Residential Load Mahagement 37300 - Steast Linhte & Simol Sue	(867 685 19)	1643 908 471	1368 340 131	[404.842.45]	[845.864.64]	(239.731.43)	\$ (3.365.372.31)
2/200 - Street Lights of Signal Sys	(c1.000,200)	(AE E33 A36 E0)	(CLUDE, UCL	ICT 847 387 351	(85 DAA 600 78)	ICE 577 301 551	¢ 1236 665 750 871
lotal capital	10.2 ELL 000 037	(DC-0Ch'77C'0h)	(cn.00c,cz/,Pc)	120 VOL 200 C31 2	(00'000'00'00'00'00)	(US 200 C32 03) 3	1970/100/001 4
Grand Lotal	(6C'7//660'09) ¢		٨	12-201 (DEC(30) C	investinguises &		

CIAC Received January 1, 2007 - June 30, 2012

Florida Power & Light Company Docket No. 120015-El Pinecrest's First Set of Interrogatories Interrogatory No. 5 Page 1 of 1

Q.

Please describe FPL's method of charging overhead to customers contributing capital for capital projects, including a description of what items are included in overhead for such projects and the allocation percentage for each item of overhead. If FPL utilizes different methodologies applicable to different project types, please explain each methodology and why a different methodology is utilized.

А.

FPL charges overhead to all capital projects, regardless of whether the customer is contributing capital for the work to be performed. The chart below lists the overheads that are applied to capital jobs by sector (Federal, State, County/Municipal, and Private Citizen/Contractor), along with the rates used in the test year. The Supervision and Support Loading Rate is charged to Federal jobs in accordance with Title 23, Section 645.117 of the Code of Federal Regulations, which allows for all indirect construction costs to be allocated to the job and subject to Federal reimbursement.

Capital Overheads		P	roject Type		Rates
	Federal	State	County/Municipal	Private	
Administrative & General Payroll	Yes	Yes	Yes	Yes	9,79
Administrative & General Expense	Yes	Yes	Yes	Yes	6.89
Pension, Welfare, Taxes and Insurance	Yes	Yes	Yes	Yes	
- Funded Welfare - FPL Utility					15.68
- Unfunded Service Cost					5.95
- Unfunded Benefits Cost					-7.71
- Payroll Taxes - FPL Utility					6.85
External Workers Compensation					0.74
Performance Incentive	Yes	Yes	Yes	Yes	13.21
Non-Productive Payroll Rate	Yes	Yes	Yes	Yes	23.35
Supervision and Support Loading Rate	Yes	No	Nû	No	Varies
Store Loading Rates	Yes	Yes	Yes	Yes	Varies
EngineeringOverheads	Ves	Yes	Yes	Yes	Varies

Refer to Attachment No. 1 for a description of each of the overheads applied.

Florida Power & Light Company Docket No. 120015-El Pinecrest's First Set of Interrogatories Interrogatory No. 5 Attachment No. 1 Page 1 of 5

LOADING RATE DEVELOPMENT PROCESSES

Pension, Welfare, Taxes and Insurance

PWTI is an acronym for <u>Pension</u>, <u>Welfare</u>, Payroll <u>Taxes</u> and Workers Compensation Insurance.

<u>Pension & Welfare</u> – Recovers company dollars budgeted for current year for expenses related to life, medical and dental insurance, thrift plan, and long term disability benefits. Also pension, retiree medical, employee education assistance and benefit costs.

Calculation of rates:

- Funded pension and welfare costs are accumulated by work breakdown structure (WBS) in SAP. The total expense for Funded Pension & Welfare is divided by total payroll base (accounts 5260000 and 599XXX) to get to the overhead rate component for Funded Welfare.
- The overhead rate component for Unfunded Service Costs is calculated by dividing the sum of total pension service costs, retiree medical service costs and post-employment benefit costs (each accumulated in a separate WBS) by the total payroll base.
- The overhead rate component for Unfunded Benefits Costs is calculated by dividing the sum of the pension credit and the retiree medical costs (each accumulated in a separate WBS) by the total payroll base.

<u>Taxes & Insurance</u> – Recovers estimated company payments for social security, Medicare, state & federal unemployment and workers compensation insurance. Information is obtained from the Payroll Department and is based on wage type.

Calculation of rates:

1. Current Year FICA Rate and Amount

The Current Year FICA Rate is set to equal the Prior year's effective rate. However, the mechanics of the PWTI summary sheet require that a FICA amount be input. Formulas for both are shown below.

- a. Prior Year Effective FICA Rate = the sum of Medicare Taxes and Social Security Taxes divided by Gross Payroll (Example: \$13,022,484 + \$45,309,936 ÷ \$888,944,685 = 6.56%).
- b. Current Year FICA Amount = Prior Year Effective FICA Rate multiplied by Budgeted Payroll for the New Year (Example: 6.56% X \$851,050,397 = \$55,845,611).
- 2. Current Year FUTA Amount and Rate

Florida Power & Light Company Docket No. 120015-EI Pinecrest's First Set of Interrogatories Interrogatory No. 5 Attachment No. 1 Page 2 of 5

- The Current Year FUTA amount is calculated by computing a "People Count" (effective number of employees subject to the maximum tax during the year) for the prior year and then multiplying that number by the Statutory Base Tax amount and then by the Statutory Tax Rate for the new year. The mechanics of the PWTI summary sheet require that a FUTA amount be input. Formulas for both are shown below.
 - a. Prior Year "People Count" = Unemployment Limited Base Wages divided by the Statutory Wage Maximum (Example: \$79,553,320 ÷ \$7,000 = 11,365).
 - b. Current Year FUTA Amount = the Prior Year "People Count" multiplied by the Statutory Base Tax amount and the Statutory Tax Rate for the new year (Example: $11,365 \times 7,000 \times 0.80\% = - $636,427$).
 - c. Current Year FUTA Rate = Current Year FUTA Amount divided by Budgeted Payroll for the New Year (Example: \$636,427 ÷ \$851,050,397 = 0.07%).
- 3. Current Year SUTA Amount and Rate

The Current Year SUTA amount is calculated by computing a "People Count" (effective number of employees subject to the maximum tax during the year) for the prior year and then multiplying that number by the Statutory Base Tax amount and then by the Statutory Tax Rate for the new year. The mechanics of the PWTI summary sheet require that a SUTA amount be input. Formulas for both are shown below.

- a. Prior Year "People Count" = Unemployment Limited Base Wages divided by the Statutory Wage Maximum (Example: \$79,566,244 ÷ \$7,000 = 11,367).
- b. Current Year SUTA Amount = the Prior Year "People Count" multiplied by the Statutory Base Tax amount and the Statutory Tax Rate for the new year (Example: $11,367 \times 7,000 \times 2.70\% = - 2,148,289$).
- c. Current Year SUTA Rate = Current Year SUTA Amount divided by Budgeted Payroll for the New Year (Example: \$2,148,289 ÷ \$851,050,397 = 0.25%).
- 4. Current Year Workers Compensation Amount and Rate

The Current Year Workers Compensation amount equals the Budgeted amount. The mechanics of the PWTI summary sheet require that a Workers Compensation amount be input. Formula for the rate is shown below.

 a. Current Year Workers Compensation Rate = Budgeted Current Year Workers Compensation Amount divided by Budgeted Payroll for the New Year (Example: \$9,320,753 ÷ \$851,050,397 = 1.10%).

Performance Incentive

Recovers the cost on the budgeted performance incentive for exempt employees. It is calculated by dividing the exempt incentive estimate by the exempt employee payroll, excluding executive compensation.

Non-Productive Payroll Rate

Non-Productive time is applied to FPL payroll in accordance with the PSC rule that charges to affiliates must be at the higher of cost or market. To achieve this, FPL charges fully loaded costs, which include the cost of non-productive time, such as vacation, sick time, and other excused absences plus non-distributed (other earnings) such as relieving time, shift differential, and merit pay. Employees whose time is recorded on daily time reports have their non-productive/non-distributed rate charged directly to the same work order and O&M accounts as indicated on their time sheets. The non-productive rate is calculated based on wage type from information received from the payroll department, and is applied to both straight time and overtime. Non-Productive time is a component of the overall Administrative & General (A&G) overhead loading rate applied to productive FPL employee payroll dollars. The rate is reviewed and updated annually.

Administrative & General Payroll (A&G Rate)

Recovers the O&M payroll of corporate center staff and business unit staff. Corporate Center staff includes Corporate Communications, Finance, General Counsel, Human Resources, Information Management, Internal Audit, QPA, Regulatory Affairs, and Resource Assessment. Business Unit staff includes Retail, Power Systems, EMT, Nuclear, and Power Generation.

The Corporate A&G rate is calculated by determining the actual corporate O&M payroll divided by total company payroll less corporate O&M payroll plus contractor payments.

This rate is applied to direct payroll, non-productive payroll, applied engineering, and contractor payments.

The business units are requested to identify their staff groups. The business payroll rate is calculated by dividing the business unit staff O&M payroll by total business unit payroll less business unit staff payroll plus business unit contractor payments.

Administrative & General Expenses (A&G Rate)

Recovers the O&M expenses of Corporate Center and Business Unit staff. Costs relating to the General Office and Juno buildings such as property taxes, property insurance,

electricity, depreciation, and return on investment. Also includes amortization and return on investment relating to capitalized corporate software such as SAP.

Corporate Center staff includes Corporate Communications, Finance, General Counsel, Human Resources, Information Management, Internal Audit, QPA, Regulatory Affairs, and Resource Assessment. Business Unit staff includes Retail, Power Systems, EMT, Nuclear, and Power Generation.

The Corporate A&G expense rate is calculated by taking the actual corporate O&M expenses plus associated corporate costs divided by total company payroll less corporate payroll plus contractor payments.

The business units are requested to identify their staff groups. The business expense rate is calculated by dividing the business unit staff O&M expenses by total business unit payroll less business unit staff payroll plus business unit contractor payments.

Supervision and Support Loading Rate

Supervision and support time is applied to FPL payroll in accordance with the PSC rule that charges to affiliates must be at the higher of cost or market. To achieve this, FPL charges fully loaded costs, which include the cost of supervision and support time. In this case supervision and support time is a component of the overall Administrative & General (A&G) overhead loading rate applied to productive FPL employee payroll dollars. Supervision and support payroll related costs applied to productive payroll and charged to FPL affiliates or third parties. The total hourly payroll rates of the applicable business unit's exempt personnel are divided by the total hourly rates of the same business unit's non-exempt personnel are divided by the business unit's line personnel (crews) to determine the supervisory rate. The total hourly rate of the business unit's line personnel are divided by the business unit's line personnel (crews) to determine the supervisory rate.

Store Loading Rates

Stores Loading recovers the stores expense as well as the cost of truck stock for distribution jobs. Stores Expense consists of the cost to operate the various Storerooms. The Stores Expense is then allocated to all work orders receiving Materials & Supplies (M & S) charges out of the storerooms. The allocation is on a year-to-date (Y-T-D) basis to the eligible Y-T-D M & S base.

Calculation of rate:

<u>Y-T-D Stores Expense</u> = Rate Y-T-D M & S issues

Numerator calculation:

Florida Power & Light Company Docket No. 120015-EI Pinecrest's First Set of Interrogatories Interrogatory No. 5 Attachment No. 1 Page 5 of 5

YTD Stores Expenses

Denominator calculation:

YTD M & S issues = Operating Budget M & S Corrections & Adjustments **plus** Issues **plus** absolute value of Returns **plus** absolute value of Salvage.

Engineering Overhead

The Engineering Overhead ("EO") pool was designed to capture the labor and other costs associated with the design, engineering and support of capital jobs. For transmission and distribution jobs, engineers and other support staff do not directly charge individual jobs; rather their costs are tracked in an EO pool and allocated to all capital jobs on a monthly basis.

Calculation: To calculate the rate, divide the total dollars in the EO cost pool by the sum of the eligible base (total capital and removal costs). This will give you the ratio, or rate, of dollars in the cost pool to dollars in the total eligible base. This rate is then multiplied by each individual job eligible base to allocate the dollars in the cost pool to the eligible jobs.

For example: EO cost pool 1 has \$100,000 in engineering charges at the end of the month. The sum of the eligible bases of all jobs that receive engineering overhead from EO cost pool 1 is \$1,000,000.

Cost for Allocation/Sum of Total Eligible Base = Rate \$100,000/\$1,000,000 = 0.10 or 10%

Application: Engineering overhead uses a year to date concept. This means that each month the prior months applied engineering charge is reversed, the eligible base is recalculated (to account for new charges, if any), the new rate is calculated and then the current month's engineering overhead application is made.

Florida Power & Light Company Docket No. 120015-EI Pinecrest's First Set of Interrogatories Interrogatory No. 6 Page 1 of 1

Q.

Are customer contributions excluded from rate base and from operating expense?

А.

Yes. Customer contributions are reflected as an offset to plant-in-service and/or operating expenses, depending on the nature of the activity requested by the customer.

Florida Power & Light Company Docket No. 120015-El Pinecrest's First Set of Interrogatories Interrogatory No. 7 Page 1 of 1

Q.

For each FPL employee providing public relations, communications, external affairs or lobbying services, please indicate the total salary and overhead for said employee, indicate the percentage and amount of said salary and overhead attributable to activities related to public relations, communications, external affairs or lobbying, and indicate the amount of salary and overhead for each employee attributable to said activities for which FPL is seeking recovery in customer rates and charges. If any of said salaries and overheads that are attributable to any of said activities is recovered in customer rates and charges, please explain why FPL should be allowed to recover such costs from customers.

А.

FPL's revenue requirements appropriately include the costs of communicating essential information via mail, web and other channels to FPL's 4.6 million customers and 10,000 employees. These costs, including salaries, materials and other overhead costs, total \$6,779,101 during the test year. Additionally, FPL appropriately seeks to include the costs of employing professionals who are responsive to the expectations and needs of local government leaders and community interests. These salaries and overhead costs total \$5,021,694 during the test year.

FPL's Responses to Hendrick's First Set of Interrogatories, (Nos. 1-5)

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120015 Hearing Exhibits - 02926

Florida Power & Light Company Docket No. 120015-El Hendricks' First Set of Interrogatories Interrogatory No. 1 Page 1 of 1

Q.

Please refer to the direct testimony of witness Avera, page 21, lines 19-20. Please explain in detail why "FPL's significant exposure to natural gas detracts from the Company's credit quality and should be considered in evaluating a fair ROE," Note that on the next page (22, lines 14-16) this witness states that "...FPL earns no return on fuel costs...." Fuel charges appear to pass through to the ratepayers most of the fuel price risks with relatively minor financial impact to the Company. In your response, please explain how you would calculate an estimate of the effects of natural gas fuel price volatility on the Company's cost of capital, given your planed risk management strategies. If possible, provide a numerical estimate of the impact of natural gas exposure on the Company's cost of capital, comparing conditions before and after the Cape Canaveral modernization project.

А.

As discussed in Dr. Avera's testimony at 20-21, in recent years utilities and their customers have had to contend with dramatic fluctuations in fuel costs due to ongoing price volatility in the spot markets, and investors recognize the potential for further turmoil in energy markets. In times of extreme volatility, utilities can quickly find themselves in a significant under-recovery position with respect to power costs, which can severely stress liquidity. Moody's recently concluded that, "Should fuel and commodity costs rise, utilities will face growing underfunded fuel balances or potential rate shock issues when they seek to recover the higher costs. Liquidity profiles could become strained." Moody's Investors Service, "US Regulated Electric and Gas Utilities: Stable Despite Rising Headline Rhetoric," *Industry Outlook* (Jan. 17, 2012). As a result, investors recognize that exposure to volatile fuel costs detracts from credit quality and is one consideration in establishing a fair ROE for FPL.

Dr. Avera has not conducted any studies or analyses to quantify the impact of exposure to fuel cost volatility on FPL's cost of capital; nor was such a study necessary to support his opinions and recommendations in this case. Moreover, because the cost of equity is unobservable and can only be estimated, it is generally not possible to precisely quantify the impact of individual risk factors on investors' required rate of return.

Florida Power & Light Company Docket No. 120015-El Hendricks' First Set of Interrogatories Interrogatory No. 2 Page 1 of 1

Q.

Please refer to the direct testimony of witness Avera on page 22, lines 12-14, where he states that "... despite the significant investment of resources to manage fuel procurement, investors are aware that the best FPL can do is to recover its actual costs." Please explain, and quantify if possible, the financial and other incentives that currently motivate Company efforts to manage fuel costs. Comment on the adequacy of these incentives for the operating environment that you expect in the next 5 to 10 years. Consider if they are likely to provide reasonable incentives to encourage economically efficient use of various risk management strategies, which might include financial hedging, long-term fuel supply contracts (including take or pay), and building, investing in or contracting for additional natural gas pipelines and capacity enhancements (including alternative routes) to supply the FPL territory.

A.

Dr. Avera's testimony that investors recognize the complexities faced by FPL in managing fuel procurement, including ongoing exposure to potential disallowances, was not based on any detailed studies or analyses to review FPL's fuel procurement and management activities; nor were such studies necessary to support his evaluation and recommendations.

Florida Power & Light Company Docket No. 120015-El Hendricks' First Set of Interrogatories Interrogatory No. 3 Page 1 of 1

Q.

Please refer to the direct testimony of witness Avera on page 83, lines 11-20, where he asserts that the capital structure of a utility is relevant in assessing its return on equity. Exhibit WEA-15 describes the capital structure of "Electric Utility Operating Cos.", but does not provide the allowed ROE or the yield on Long-term Debt for these entities, which are required to understand the relationship of their cost of capital to the ROE and capital structure proposed for FPL. ROE and Yield data at the holding company level is not an adequate substitute for operating company data. Please provide the allowed ROE and Long-term Debt Yield data for these Electric Utility Operating Companies and for FPL at the same time period, using comparable assumptions.

А.

As discussed in Dr. Avera's testimony at page 33, the accepted approach to estimate the cost of equity is to apply quantitative methods to a proxy group of risk comparable, publicly traded companies. The electric utility operating companies included on Exhibit WEA-15 do not have publicly traded common stock and do not raise equity capital directly in the financial markets. As a result, it is not possible to estimate investors' required ROE directly for these companies. Rather, Dr. Avera developed cost of equity estimate for the holding companies, because these are the entities that actually raise common equity capital from investors. As a result, his analyses are directly relevant to the issue of a fair ROE as it relates to the underlying capital structures of these other operating utilities.

Dr. Avera has not compiled data regarding the allowed ROEs or embedded debt costs of the individual electric utility operating companies listed in Exhibit WEA-15, as this information was not necessary to support his analyses and conclusions. To the extent it is available, this information may be obtained from the Form 10-K reports filed with the Securities and Exchange Commission, which are publicly available at:

http://www.sec.gov/edgar/searchedgar/companysearch.htmlhttp://www.sec.gov/edgar/search edgar/companysearch.html.

Florida Power & Light Company Docket No. 120015-El Hendricks' First Set of Interrogatories Interrogatory No. 4 Page 1 of 1

Q.

Exhibit WEA-11, Page 3 provides time series data for Allowed ROE, Average Utility Bond Yield, and Risk Premium for the U.S. Electric Utilities industry in the period 1974-2011. Please provide company specific yearly time series data on these metrics, over the same period using comparable assumptions, for FPL and each of the individual Utility Operating Companies that are listed in Exhibit WEA-15. Many of these operating companies have a substantial history, but it is recognized that there will be blank cells where an operating company or its obvious predecessor has not been in operation during all of this time period.

А.

Dr. Avera has not conducted any research study to compile allowed ROEs at the operating company level; nor does he have the information in his possession necessary to develop the requested calculations. Rather, as explained in his direct testimony (p. 65), he relied on average allowed ROEs computed and reported on a consistent basis by an objective third party source that is recognized in the utility industry and has been widely cited in regulatory proceedings.

Florida Power & Light Company Docket No. 120015-El Hendricks' First Set of Interrogatories Interrogatory No. 5 Page 1 of 1

Q.

Please refer to the direct testimony of witness Dewhurst on page 40, lines 16-22, where he recommends that an equity ratio of 59.6% based on investor sources be approved, as it is consistent with FPL's practice for many years and with the ratio approved by the Commission in 2010. Exhibit Schedule D-2 provides a Five Year History of the FPL and Parent Company Cost of Capital by Class. Please extend the yearly data as shown in Schedule D-2 back at least to 1990 to provide a more complete perspective on the history of FPL and the parent's capital structure and costs.

А.

Please see Attachment Nos. 1 and 2. Attachment No. 1 is MFR D-2 that was provided in the 2009 FPL rate case, and Attachment No. 2 is from the 2005 FPL rate case. The data goes back to 2002. FPL was not required to file MFR D-2 prior to the 2005 FPL rate case.

Schedule D-2	le D-2			COST OF CAPI	COST OF CAPITAL - 5 YEAR HISTORY	ORY		Flori Docb Henc Inter Atta	Florida Power & Ligh Docket No. 120015-EI Hendricks' First Set o' Interrogatory No. 5 Attachment No. 1 Page 1 of 1	Florida Power & Light Company Docket No. 120015-EI Hendricks' First Set of Interrogatories Interrogatory No. 5 Attachment No. 1 Page 1 of 1	es Page 1 of 1
FLORII COMP.	FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES DOCKET NO.: 080677-EI	VMPANY	EXPLANATION:		Porida utility, all oth i operations combir is, provide the yea utity, preferred stoci through the end of	For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capital (i.e. common equity, preferred stock, long-term debt, and short-term debt) for the five years through the end of the projected test year.	For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capital (i.e. common equity, preferred stock, long-term debt, and short-term debt) for the five years through the end of the projected test year.		T ^T YPE	Type of Data Shown: <u>X</u> Projected Test Year Ended <u>12/31/10</u> <u>X</u> Prior Year Ended <u>12/31/09</u> <u>X</u> Historical Test Year Ended <u>12/31/08</u> Witness: Armando Pimentel	ar Ended <u>12/31/10</u> 12/31/09 ar Ended <u>12/31/08</u> ntel
	(1)	(2)	(8)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)
Line No.	Class of Capital	As of 12/31/2006 Amount Per (\$000)	of 2006 Percent of Total	As 12/31 Amount (\$000)	As of 12/31/2007 Percent of Total	12/31 Amount (\$000)	As of 12/31/2008 Percent of Total	As of 12/31/20 Amount F (\$000)	As of 12/31/2009 Percent of Total	As of 12/31/2010 Amount P ⁴ (\$000)	f 1010 Percent of Total
- O to to to to	Florida Utility (Florida Power & Light Company and Subsidiaries) ^[1] Common Equity 7,533,303 60.9% Preferred Stock 7,533,115 34.0% Long-Term Debt 4,213,715 34.0% Short-Term Debt 630,100 5,1%	ht Company and 7,539,303 4,213,715 630,100	Subsidiaries) ⁽¹⁾ 60.9% 0.0% 34.0% 5.1%	7,275,308 7,275,308 6,216,622 842,300	54.6% 0.0% 39.1% 6.3%	8,089,654 8,089,654 0 5,574,297 772,934	56.0% 38.6% 38.6% 5.4%	8,648,116 8,648,116 6,312,418 710,087	55.2% 0.0% 40.3% 4.5%	9,559,882 0 7,670,689 549,207	53.8% 5.0% 43.1% 3.1%
- 00 07	Other Regulated Utility Operations (None)	s (None)									
01111111111	Non-Regulated Operations Combined (FPL Group Capital) ^[213] Common Equity 2,353,195 23.39 Preferend Stock 2,353,195 23.49 Preferend Stock 7,024,803 71.4 Long-Term Debt 9,844,998 100.00 Total 7.020 7.1	ined (FPL Group (2,353,195 2,353,195 0 7,024,803 9,844,998	Capital) ^(2/13) 23.9% 0.0% 71.4% 4.7% 100.0%	3,198,252 0 7,464,792 175,000 10,838,044	29.5% 0.0% 68.9% 1.6%	3,421,351 0 9,646,809 1,092,477 14,160,637	24.2% 0.0% 68.1% 7.7%				
5 8 6 0 7 7 8 5 2 7 8 6 0 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7	Parent Company (FPL Group) ^[3] Common Equity Preferred Slock Long-Term Debt Short-Term Debt Total	9,927,115 0 0 9,927,115	100.0% 0.0% 0.0% 0.0%	10,734,625 0 10,734,625	100.0% 0.0% 0.0% 100.0%	11,677,791 0 0 11,677,791	100.0% 0.0% 0.0% 0.0%				
* % % % % % % % %	<u>Eliminations</u> Common Equity Preferred Stock Long-Term Debt Short-Term Debt Total	(9,892,499) 0 0 0 0 0 0 0 0 0 0	100.0% 0.0% 0.0% 0.0%	(10,473,560) 0 0 (10,473,560)	100.0% 0.0% 0.0% 0.0%	(11,507,998) 0 0 0 (11,507,998)	100.0% 0.0% 0.0% 100.0%				
2 2 8 8 8 8 8 9 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Consolidated Basis (FPL Group Consolidated) ^(11,13) Common Equity 9,927,114 Preferred Stock 0 Long-Term Debt 11,238,518 Short-Term Debt 1,927,100 Total 22,562,732	20nsolidated/"1213 9,927,114 0 11,238,518 1,097,100 22,262,732	44.6% 0.0% 50.5% 100.0%	10,734,625 0 12,681,414 1,017,300 24,433,339	43.9% 0.0% 51.9% 4.2% 100.0%	11,680,798 0 15,221,106 <u>1,865,411</u> 28,767,315	40.6% 0.0% 52.9% 6.5% 100.0%				
884444	^[1] Excludes impact of off-balance sheet adjustments evaluated by credit rating agencies when evaluating financial strength. ^[2] Includes project level financings which excluded from debt by the credit rating agencies when evaluating financial position. ^[3] Does not reflect equity credit given by rating agencies for hybrid equity securities.	sheet adjustment: s which excluded i iven by rating age	s evaluated by cr from debt by the ncies for hybrid e	edit rating agencies credit rating agenci aquity securities.	: when evaluating fi es when evaluating	nancial strength. I financial position.					
Suppo	Supporting Schedules:					Recap Schedules	S.				

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Schedule D-2	0.2				COST OF CA	COST OF CAPITAL - 5 YEAR HISTORY	ſORŶ	Flori Docl Henc Inter Atta	Florida Power & Light Company Docket No. 120015-E1 Hendricks' First Set of Interroga Interrogatory No. 5 Attachment No. 2 Page 1 of 1	Florida Power & Light Company Docket No. 120015-EI Hendricks' First Set of Interrogatorics Interrogatory No. 5 Attachment No. 2 Page 1 of 1	es Page 1 of 1	
FLORIDA PUI COMPANY: F DOCKET NO.	FLORIDA PUBLIC SERVICE COMMISSION COMPARY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES DOCKET NO. 050045-E1		EXPLANATION:	ਯ ਜ ਠ ≎ ≎ ₽	For the subject Florida utility, all other regulated utility opera all non-regulated operations combined, the parent company consolidated basis, provide the year-end capital structure fo (i.e. common equity, preferred stock, long-term debt, and sh for the five years through the end of the projected test year.	utility, all other regul ations combined, the avide the year-end ca referred shock, long-te gh the end of the pro	For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capital (i.e. common equity, preferred stock, kng-term debt, and short-term debt) for the five years through the end of the projected test year.	combined on a stor capital rm debt}	F 1 1 18	Type of Data Shown: Type of Data Shown: A Phor Year Ended 12/31/05 A Historic Test Year Ended 12/31/04 Witness: Moray P. Dewhurst	ar Ended 12/31/06 12/31/05 Ended 12/31/04 Murst	
e j	(1) Class of Capital	(2) Actual Year Amount (\$000)	(3) Percent of Total	(4) Amount (\$D00)	(5) Actual (5) Year 2003 Percent of Total	(6) Amourtt (\$000)	(7) Actual Year 2004 Percent of Total	(8) Amount 2 (5000)	(9) Projected Year 2005 Percent of Total	(10) Projected Y ear Amount (\$000)	(11) (11) ar S6 Percent of Total	
-NU4450-00	Florida Utility (Florida Power & Light Company and Subsidiaries) ¹¹ Common Equity 5,381,760 Prefarend Stock 2,381,750 Long-Term Debt 2,433,675 Short-Term Debt 2,433,675 Total 8,763,685 Other Requisited Utility Operations (None)	<u>v and Subsidiaries¹⁹</u> 5,381,760 226,250 2,433,675 722,200 8,763,885	61.4% 2.8% 27.8% 8.2% 100.0%	6,004,028 5,000 3,073,592 8,39,300 9,712,920	61.8% 0.1% 31.6% 6.5%	6,150,021 25,000 3,311,282 491,500 9,977,903	61.6% 0.3% 33.2% 4.9%	6,511,514 0 3,914,896 52,535 <u>10,478,947</u>	62.1% 0.0% 37.4% 0.5%	6,575,139 6,575,139 0 4,515,980 36,746 11,127,865	59.1% 0.0% 40.6% 100.0%	
9615555 261555 26155 2615 2615 2615 2615	Non-Regulated Operations Combined (FPL Group Capital) ³²³ Common Equity 839,264 Preferred Stock 0 Long-Term Debt 3,461,339 Short-Term Debt 1,414,700 Total 7,753,300	iroup Capital) ^{ram} 839,264 0 3,461,339 1,414,700 5,775,303	14.5% 0.0% 59.9% 25.5%	1,213,853 0 6,015,962 289,926 7,519,741	16.1% 0.0% 80.0% 3.9%	1,524,244 0 5,936,380 7,480,624	20.4% 0.0% 79.6% 0.0%					
8 5 8 6 8 7 8	Parent Company (FPL Group) ^{en} Common Equity Preleared Stock Long-Term Debt Short-Term Debt Total	6,389,602 0 0 6,389,602	100.0% 0.0% 0.0% 100.0%	6,967,422 0 0 6,967,422	100.0% 0.0% 0.0% 0.0%	7,536,350 0 7,536,350	100.0% 0.0% 0.0% 100.0%					
2 2 2 2 2 2 2 2 2 2 2	Etiminations Common Equity Preferend Stock Long-Term Debt Stort-Term Debt Total	(6,221,024) 0 0 (6,221,024)	100.0% 0.0% 0.0% 100.0%	(7,217,881) 0 0 0 (7,217,881)	100.0% 0.0% 0.0% 10.0%	(7,674,265) (20,000) 0 (7,694,265)	93.7% 0.3% 0.0% 100.0%					
******	Consolidated Pasis (FPL Group Consolidated/vera Common Equity 6.3 Dreferred Stock 2 Preferred Stock 5.8 Short-Term Debt 5.1 Total	0,11423 6,389,602 5,885,014 2,196,900 14,707,766	43.4% 1.5% 40.1% 14.9%	6,967,422 5,000 9,089,554 920,226 16,982,202	41.0% 0.0% 53.5% 5.4%	7,536,350 5,000 9,247,862 491,600 17,280,612	43.6% 0.0% 53.5% 2.8%			:		
4 3 8 3 3	^{In} Excludes impact of off-balance sheet adjustments evaluated by credit rating agencies when evaluating financial strength. ^{In} Includes project level financings which excluded from debt by the credit rating agencies when evaluating financial position ^{In} Does not reflect the substantial equity credit given by the credit rating agencies for the 2002 equity unit issuances. Equity is reflected when issued (\$575 million in 2005 and \$506 million in 2009). ^{In} Does not reflect the substantial equity credit given by the credit rating agencies for the 2002 equity unit issuances. Equity is reflected when issued (\$575 million in 2005 and \$506 million in 2009).	ments evaluated by c ded from debt by the d given by the credit r	redit rating agenci credit rating agen ating agencies for	es when evaluat cies when evaluat the 2002 equity the 2002 equity	ing financial strength ating financial positic unit issuances. Equi	n ity is reflected when i	sued (\$575 million in	2005 and \$506 mills	m in 2006).			

Recap Schedules:

Supporting Schedules:

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OPC's Responses to FPL's Second Set of Interrogatories, (Nos. 13-19)

120015 Hearing Exhibits - 02934

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company Docket No: 120015-EI

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Dated: July 30, 2012

<u>CITIZENS' ANSWERS TO FLORIDA POWER & LIGHT COMPANY'S SECOND SET</u> OF INTERROGATORIES TO OFFICE OF PUBLIC COUNSEL (NOS. 4-19)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC") hereby submit their answers to Florida Power & Light Company's Second Set of Interrogatories (Nos. 4-19) to Office of Public Counsel.

All documents will be made available by OPC for inspection and review by FPL at Room 812, 111 South Madison Street, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, as a mutually convenient time, upon reasonable notice of OPC's counsel.

OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Florida Power & Light's Second Set of Interrogatories (Nos. 4-19) dated July 18, 2012. OPC's answer is without waiver of those prior objections.

13. Regarding Witness Vondle: Please list the jurisdiction in which the alternative to the Massachusetts Formula described on page 19 of Witness Vondle's testimony has been used as a general allocator.

ANSWER:

Mr. Vondle did not recommend another company's or jurisdiction's general allocation formula. He recommended that one be developed specifically for FPL that is fair to the ratepayers.

14. Regarding Witness Vondle (testimony page 20): Please explain in detail how an affiliate would comply with all applicable federal financial accounting rules and yet overcharge FPL for services that is provides.

ANSWER:

An affiliate could charge FPL the higher of market price or fully allocated cost.

 Regarding Witness Vondle (testimony page 30): State whether any states other than Texas and Maine require the use of commission-approved service agreements.

ANSWER:

Mr. Vondle did not survey other states for this engagement. Mr. Vondle did a recent project in Maine in which affiliate contracts were a topic of interest. In Mr. Vondle's experience, affiliate agreements are both a good management practice and a good regulatory practice.

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16. Regarding Witness Vondle (testimony page 31): What is the market value to an affiliate of using FPL's name? As part of your answer, state how you calculated the market value.

ANSWER:

Mr. Vondle recommended that an independent firm be engaged to determine the market value of affiliates using the FPL name.

17. Regarding Witness Vondle (testimony pages 34-35): State how the 20% increase in charges to affiliates and 20% reduction to charges from affiliates was derived.

ANSWER:

It is an order of magnitude estimate based upon Mr. Vondle's experience.

18. State whether Witness Vondle has ever proposed an across-the-board percentage increase to a utility's charges to affiliates before and, if so where? As part of your answer, state whether the proposal was accepted.

ANSWER:

Mr. Vondle does not recall making a similar recommendation before.

7

19. State whether Witness Vondle has ever proposed an across-the-board percentage decrease to a utility's charges from affiliates before and, if so where? As part of your answer, sate whether the proposal was accepted.

ANSWER:

Mr. Vondle does not recall making a similar recommendation before.

Respectfully submitted this 30th day of July, 2012.

Joseph A. Mc Olothin

Joseph A. McGlothlin Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, Florida 32399-1400

Attorney for the Citizens of the State of Florida

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OPC's Responses to FPL's Third Set of Interrogatories, (Nos. 20 and 22)

120015 Hearing Exhibits - 02939

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No: 120015-EI

Dated: July 30, 2012

CITIZENS' ANSWERS TO FLORIDA POWER & LIGHT COMPANY'S THIRD SET OF INTERROGATORIES (NOS. 20-27)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC"), hereby submit their Answers to Florida Power & Light Company's Third Set of Interrogatories (Nos. 20-27) to Office of Public Counsel.

All documents will be made available by OPC for inspection and review by FPL at Room

812, 111 South Madison Street, Tallahassee, Florida, during regular business hours, 8 a.m. to 5

p.m., Monday through Friday, as a mutually convenient time, upon reasonable notice of OPC's counsel.

OPC adopts and incorporates by reference, as though fully restated herein, all objections

listed in OPC's Objections to Florida Power & Light's Third Set of Interrogatories (Nos. 20-27)

dated July 20, 2012. OPC's answers are without waiver of those prior objections.

INTERROGATORIES

Regarding Witness Vondle: Please detail your experience with positive time reporting and 20. state why you believe it would benefit FPL

ANSWER:

Mr. Vondle has conducted dozens of work management and affiliate relationship related consulting engagements. Time reporting has been an important element of each one. It is Mr. Vondle's opinion that positive time reporting is more accurate for cost accounting than exception reporting. Therefore, Mr. Vondle has recommended that FPL adopt positive time reporting for improved costing of its affiliate transactions for regulatory purposes.

Beyond the regulatory need for positive time reporting, Mr. Vondle is also of the opinion that FPL could benefit from improved work management that is enabled by positive time reporting.

22. Regarding Witness Vondle at page 19: Your testimony states that newness and growth are important cost drivers. Please explain how you would calculate such cost drivers and how you would quantify such allocation factors.

ANSWER:

Mr. Vondle recommends that a new general allocation formula be developed that includes appropriate elements recognizing that newness and growth are cost drivers. Examples of newness and growth indicators are the amount and year-to-year growth rate of capital expenditures and the year-to-year growth rate in revenues. There could be others.

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OPC's Responses to FPL's Fourth Set of Interrogatories, (Nos. 69-73)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company Docket No: 120015-EI

Dated: July 31, 2012

<u>CITIZENS' ANSWERS TO FLORIDA POWER & LIGHT COMPANY'S FOURTH SET</u> OF INTERROGATORIES TO OFFICE OF PUBLIC COUNSEL (NOS. 28-73)

The Citizens of the State of Florida, through the Florida Office of Public Counsel

("OPC") hereby submit their Answers to Florida Power & Light Company's Fourth Set of

Interrogatories (Nos. 28 -73) to Office of Public Counsel.

All documents will be made available by OPC for inspection and review by FPL at Room

812, 111 South Madison Street, Tallahassee, Florida, during regular business hours, 8 a.m. to 5

p.m., Monday through Friday, as a mutually Convenient Time, upon reasonable notice of OPC's counsel.

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OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Florida Power & Light's Fourth Set of Interrogatories (Nos. 28-73) dated July 23, 2012. OPC's answers are without waiver of those prior objections.

INTERROGATORIES

69. Regarding OPC witness Vondle (page 9): In Mr. Vondle's experience, do single state utility operating companies typically have a service company structure?

ANSWER:

Much of Mr. Vondle's experience is with single state utility operating companies that are part of larger families of companies that are served by a service company. For example, Mr. Vondle recently conducted a management audit of Jersey Central Power & Light, which is part of FirstEnergy, which has multiple single state utility operating companies, unregulated subsidiaries and a service company.

70. Regarding OPC witness Vondle (page 9): Identify which single state utility operating

companies have a service company structure?

ANSWER:

Mr. Vondle did not conduct a survey identifying all single state utility operating companies that have a service company structure. With the rise of large utility holding companies, there are now many single state utility operating companies that are part of a larger organization and are served by service companies.

71. Regarding OPC witness Vondle: Identify and describe in detail any and all instances in which Mr. Vondle has testified as an expert witness on the basis of his review of a single state public utility operating company. In your response, identify the utility company, the proceeding, on whose behalf Mr. Vondle testified, and whether such utility company employed a service company structure.

ANSWER:

The following table presents Mr. Vondle's responsive experience, to the best of his recollection.

Utility Company	Proceeding	Client	Service Company Structure
Glacier State Telephone Company	Rate Case, 1982, Docket Number Unknown	Alaska Attorney General	Glacier State received multiple affiliate services from several service company-like affiliates.
Pacific Gas & Electric	Financial Crisis Investigation, 2001, Docket Number Unknown	California Public Utility Commission	PG&E did not have a service company. The relationship with the holding company was an issue.
Southern Connecticut Gas	Affiliate Interests Investigation, 2000, Docket Number 99-04-18	Connecticut Department of Public Utility Control	Do not recall the specific Energy East corporate structure at the time. The SCG relationship with an unregulated affiliate was the issue studied.
Maine Public Service Company	Merger Case, 2010, Docket Number 2010-89	Maine Office of Public Advocate	This case was about a requested merger with Emera. The potential future affiliate relationships were the issue. Emera uses its Nova Scotia Power Company as a service company.
Bangor Hydro Electric and Maine Public Service Company	Reorganization Case, 2011, Docket Number 2011-170	Maine Office of Public Advocate	This case was about the requested addition of affiliates to BHE and MPS.

Utility Company	Proceeding	Client	Service Company Structure
Bay State Gas Company	Rate Case, 2009, Docket Number 09-30	Massachusetts Attorney General	Bay State is part of the NiSource family. However, this case was about its capital program, not affiliate relationships.
Public Service Company of New Mexico and the Gas Company of New Mexico	Merger Case, 1984, Docket Number 1891/2	New Mexico Attorney General	Do not recall the specific structures at the time. This case was about future affiliate relationships.
Guam Power Authority	Rate Case, 1995, Docket Number 94-001	Guam Public Utilities Commission	GPA is owned by the Guam Government. Affiliate relationships was not an issue

72. Identify any reports or documents that OPC witness Vondle reviewed other than FPLfurnished materials in connection with his engagement in this case.

ANSWER:

Please see OPC's answer to FPL Interrogatory 3 to OPC.

73. Identify and describe in detail any instance in which OPC Witness Vondle as a expert witness has proposed an adjustment to affiliate transaction costs in the nature of or similar to his 20% adjustment. Include in your answer an identification of the utility company in question, the proceeding, the client he represented, the basis for the specific amount of the proposed adjustment, and whether his proposal was accepted by the regulator.

ANSWER:

Please see OPC's answer to FPL Interrogatories 18 and 19 to OPC.

Respectfully submitted this 31st day of July, 2012.

oseph A. McGlothlin

Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, Florida 32399-1400

Attorney for the Citizens of the State of Florida

103

OPC's Responses to FPL's Sixth Set of Interrogatories, (No. 85)

120015 Hearing Exhibits - 02948

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company / Docket No: 120015-EI

Dated: August 7, 2012

CITIZENS' ANSWERS TO FLORIDA POWER & LIGHT COMPANY'S SIXTH SET OF INTERROGATORIES (NO. 85)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC"), hereby submit their Answers to Florida Power & Light Company's Sixth Set of Interrogatories (No. 85) to Office of Public Counsel.

OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Florida Power & Light's Sixth Set of Interrogatories (No. 85) dated July 30, 2012. OPC's answers are without waiver of those prior objections.

INTERROGATORIES

85. Regarding OPC witness Vondle's testimony at page 37, please list decisions in which a Commission has required compensations for the use of the utility's name by its affiliates. As part of your answer, please specify the jurisdiction, docket number, order number or rule citation, as applicable.

RESPONSE:

Mr. Vondel is aware of the <u>United Telephone v. Nichols</u>, 546 So. 2d. 717, (1989), and Orders Nos. 18939 and 19734 in Docket No. 870285-TI. Mr. Vondle did not research other Commissions' decisions regarding compensation for the use of a utility's name by its affiliates for this case. Respectfully submitted this 7th day of August, 2012.

Patricia A. Christensen Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, Florida 32399-1400

Attorney for the Citizens of the State of Florida

104

OPC's Responses to Staff's First Request for the Production of Documents (Nos. 1-3)

120015 Hearing Exhibits - 02951

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No: 120015-EI

Dated: August 13, 2012

CITIZENS' RESPONSE TO STAFF'S FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 1-3)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC"), hereby submit their Responses to Staff's First Request for Production of Documents to Office of Public Counsel (Nos. 1-3).

OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Staff's First Set of Requests for Production of Documents Nos. 1-3, filed on August 1, 2012. OPC's response is without waiver of those prior objections.

DOCUMENTS REOUESTED

For the following questions, please refer to the direct testimony of OPC witness Helmuth Schultz III:

 Please provide all work papers, calculations, and source documents for Exhibit No. HWS-6 and HWS-7.

RESPONSE:

Please see OPC's response to FPL's Third Request for Production of Documents No. 8.

Please provide, in EXCEL format with formulas intact, showing the calculations for lines
 1 through 16 in Exhibit No. HWS-6. In your response, please include the identification
 and explanation of each input and assumption used.

RESPONSE:

Please see OPC's response to FPL's Third Request for Production of Documents No. 8.

Please provide, in EXCEL format with formulas intact, showing the calculations for lines
 1 through 14 in Exhibit No. HWS-7. In your response, please include the identification
 and explanation of each input and assumption used.

RESPONSE:

Please see OPC's response to FPL's Third Request for Production of Documents No. 8.

Toseph A. McGlothlin

Associate Public Counsel

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

Attorney for the Citizens of the State of Florida

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105

OPC's Responses to FPLs Third Request for the Production of Documents (Nos. 8-9)

See also files on Staff's Exhibit CD

120015 Hearing Exhibits - 02954

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company Docket No: 120015-EI

Filed: July 30, 2012

CITIZENS' RESPONSE TO FLORIDA POWER & LIGHT COMPANY'S THIRD REQUEST FOR PRODUCTION OF DOCUMENTS (Nos. 8-9)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC"), hereby submit their Responses to Florida Power & Light Company's Third Request for Production of Documents (Nos. 8-9) to Office of Public Counsel.

All documents will be made available by OPC for inspection and review by FPL at Room 812, 111 South Madison Street, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, at a mutually convenient time, upon reasonable notice to OPC's counsel.

OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Florida Power & Light's Third Set of Production of Documents (Nos. 8-9) dated July 20, 2012. OPC's response is without waiver of those prior objections.

DOCUMENTS REQUESTED

 Regarding Witness Schultz: Please provide all documentation, calculations, analyses and work papers with formulas intact used to calculate your OPC's requested adjustment to bad debt expense.

RESPONSE:

See documents in the folder OPC Response to FPL 3rd POD No. 8. Also see the source documents shown on Exhibit HWS-9 attached to Mr. Schultz' prefiled direct testimony.

9. Please provide copies of all invoices received from each witness who submitted prefiled testimony or who will testify on behalf of Citizens/Office of Public Counsel.

RESPONSE:

See documents in the folder OPC Response to FPL 3rd POD No. 9,

Joséph A. McGlothlin Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street Room 812 Tallahassee, FL 32399-1400

(850) 488-9330 Attorney for Florida's Citizens

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LARKIN & ASSOCIATES, PLLC

CERTIFIED PUBLIC ACCOUNTANTS **15728 FARMINGTON ROAD** LIVONIA, MICHIGAN 48154 PHONE (734) 522-3420 FAX (734) 522-1410

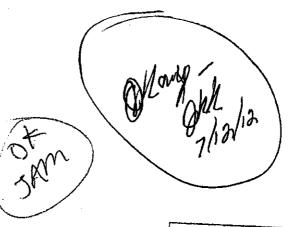
RECEIVED

JUL 0 6 2012

OFFICE OF PUBLIC COUNSEL

July 3, 2012 Invoice No. 4

State of Florida



Office of the Public Counsel 111 W. Madison Suite 812 Tallahassee, FL 32399-1400

Florida Power & Light; Docket No. 120015-El Billing for Professional Services Rendered through July 1, 2012.

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Approved to Pay.	Date: 7/13/17

			Hourly		Total		
	Hours	_		Rate		Amount	
Hugh Larkin, Jr.	45.0	0	\$	130.00	\$	5,850.00	
Helmuth W. Schultz	130.5	@	\$	120.00	\$	15,660.00	
Ralph C. Smith	0,0	@	\$	120.00	\$	-	
Donna M. Ramas	95.5	@	\$	120.00	\$	11,460.00	
Mark S. Dady	116.0	0	\$	75.00	\$	8,700.00	
Christine Miller	12.0	@	\$	75.00	\$	900.00	
John Defever	7.0	0	\$	75.00	\$	525.00	
Dawn Bisdorf	0.0	0	\$	45.00	\$	-	
Word Processing/Clerical	3.0	_ @	\$	20.00	\$	60.00	
Total Professional	409.0	_			\$	43,155.00	
Expenses (See attached detail)		_			\$	-	
Total Amount					\$	43,155.00	

Florida Power & Light

June 2012 (06/04/12-07/01/12)

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Name	Dale	Client	Case	Work Description	Hours Expenses
H, Larkin	06/04/12	FL OPC	Floride Power & Light	Anelyzed discovery	3.0
H. Lerkin	06/05/12	FL OPC	Florida Power & Light		2.0
H. Lerkin	06/06/12	FL OPC	Florida Power & Light	Analyzed discovery	4.0
H. Lerkin	06/11/12	FL OPC	Floride Power & Light	Review discovery	3.0
H. Lerkin	05/12/12	FL OPC	Floride Power & Light	Review discovery	2.0
H. Larkin	06/13/12	FL OPC	Florida Power & Light	Review discovery	5.0
H. Larkin	06/14/12	FL OPC	Florida Power & Light	Review discovery	4.0
H. Larkin	06/19/12	FL OPC	Florida Power & Light	Work on issues	4.0
H. Larkin	06/20/12	FL OPC	Floride Power & Light	Work on issues	3.0
H, Larkin	06/21/12	FL OPC	Florida Power & Light	Work on issues	2.0
H. Lerkin	06/22/12	FL OPC	Florida Power & Light	Work on issues	4.0
H. Larkin	06/25/12	FL OPC	Ficrida Power & Light	Working Capital issues	4.0
H. Lerkin	06/26/12	FL OPC	Fiorida Power & Light	Working Capital issues	5.0
				Total Hours	45.0
H.W. Schultz	06/04/12	FL OPC	Florida Power & Light	Review responses	1.0
H.W. Schultz	06/05/12	FL OPC	Florida Power & Light	Review responses	1.0
H.W. Schultz	06/06/12	FL OPC	Floride Power & Light	Review responses	1.5
H.W. Schultz	05/07/12	FL OPC	Florida Power & Light	Review responses & lestimony	8.0
H.W. Schultz	06/10/12	FL OPC	Fiorida Power & Light	Review responses and filing	3.5
H.W. Schultz	06/11/12	FL OPC	Florida Power & Light	Review informetion; draft exhibits	12.5
H.W. Schultz	06/12/12	FL OPC	Florida Power & Light	Review information; draft exhibits	11.0
H.W. Schultz	06/13/12	FL OPC	Florida Power & Light	Review information; draft exhibits	4.0
H.W. Schuliz	06/14/12	FL OPC	Florida Power & Light	Review information; draft exhibits	10.0
H.W. Schultz	06/15/12	FL OPC	Fiorida Power & Light	Review Information; draft exhibits, testimony	8.5
H.W. Schultz	06/16/12	FL OPC	Florida Power & Light	Review filing information	2.0
H.W. Schultz	05/18/12	FL OPC	Florida Power & Light	Review responses & filing; draft lestimony	2.5
H.W. Schultz	06/19/12	FL OPC	Florida Power & Light	Review responses & filing; draft lestimony	2,0
H.W. Schultz	06/20/12	FL OPC	Florida Power & Light	Review responses & filing; draft testimony	5.0

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H.W. Schultz	06/21/12	FL OPC	Florida Power & Light	Review responses & filing; dreft testimony	13.0
H.W. Schultz	06/22/12	FL OPC	Floride Power & Light	Review responses & filing; dreft testimony	11.0
H.W. Schultz	06/23/12	FL OPC	Floride Power & Light	Raview responses & filing; dreft testimony	8.0
H.W. Schultz	06/24/12	FL OPC	Floride Power & Light	Review response & filing	2.5
H.W. Schultz	06/25/12	FL OPC	Florida Power & Light	Review edits and responses	2.0
H.W. Schultz	06/26/12	FL OPC	Floride Power & Light	Review edits and responses	1.5
H.W. Schultz	06/27/12	FL OPC	Florida Power & Light	Review edits and responses	1.0
H.W. Schultz	06/28/12	FL OPC	Florida Power & Light	Review edits and responses	7.0
H.W. Schultz	06/29/12	FL OPC	Floride Power & Light	Review edits and responses	10.0
H.W. Schultz	07/01/12	FL OPC	Floride Power & Light	Edits	2.0
				Total Hours -	130.5
				-	
D. Remas	06/06/12	FL OPC	Florida Power & Light	Review responses; coordinate case in-house	1.0
D. Ramas	06/09/12	FL OPC	Floride Power & Light	Review responses; analyze information	8,0
D. Remes	06/10/12	FL OPC	Florida Power & Light	Review responses; analyze information	8.5
D. Remes	06/11/12	FL OPC	Florida Power & Light	Review responses; analyze info; participate in conference call on project	7.5
D. Remas	06/12/12	FL OPC	Florida Power & Light	status Review other consultents draft testimony; review responses; enelyze info	4.0
D. Ramas	06/14/12	FL OPC	Florida Power & Light	Cell with group; review filing and responses; enalysis	8.5
D. Ramas	06/15/12	FL OPC	Florida Power & Light	Work on testimony & exhibits; enalyze info; discussion with client and	5.0
D. Ramas	06/18/12	FL OPC	Florids Power & Light	other consultants Work on testimony & exhibits; review responses	5.0
D. Rames	06/19/12	FL OPC	Florida Power & Light	Work on testimony & exhibits; energize information	4.5
D. Ramas	06/20/12	FL OPC	Florida Power & Light	Conference cell with client to discuss revenue issues, coordinate with	5.0
D. Remes	06/21/12	FL OPC	Floride Power & Light	ROR witnesses, review responses, work on exhibits Work on exhibits and testimony, analyze information	7.0
D, Remes	06/22/12	FL OPC	"Floride Power & Light	Work on schedules and exhibits, work on testimony, review responses	8.0
D. Rames	06/23/12	FL OPC	Florida Power & Light	Analyze info, work on lestimony end exhibits	10.0
D. Rames	06/25/12	FL OPC	Floride Power & Light	Edit testimony; discussion with other consultants on case	1.0
D. Remas	06/27/12	FL OPC	Floride Power & Light	Conference calls; revise adjustments; coordinate with other consultants;	4.5
D. Remas	06/28/12	FL OPC		edits, etc. Review testimony and exhibits; coordinate with consultants; review	7.0
D, Ramas	06/29/12	FL OPC	Floride Power & Light	responses; edits; respond to inquiries More edits	1.0
				Totel Hours	95.5
				-	
M. Dedy	08/04/12	FL OPC	Florida Power & Light	Review responses and work on issue folders	5.5
M. Dady	06/05/12	FL OPC	-	Review responses and Commission Order from 2010 rate case	6.5
M. Dedy	06/06/12	FLOPC	-	Review responses and work on issue folders	8,5
	06/07/12	FLOPC		Review responses and work on issue folders	10.0
M. Dady	50001156		, mine , ener a cigni	······································	

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OPCPOD3-9-012383

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M. Dady	06/08/12	FL OPC	Florida Powar & Light	Review rasponses and work on issue folders	1.5
M. Dady	06/09/12	FL OPC	Florida Power & Light	Review responses and analyze issues	5.0
M. Dady	06/10/12	FL OPC	Florida Power & Light	Review responses and analyze issues	6.5
M. Dady	06/11/12	FL OPC	Florida Power & Light	Conference call; review responses & work on schedules	8.0
M. Dady	06/12/12	FL OPC	Florida Power & Light	Review responses and work on schedules	4.0
M. Dady	06/13/12	FL OPC	Fiorida Power & Light	Review responses and work on schedules	2.0
M. Dady	06/14/12	FL OPC	Florida Power & Lighi	Review responses and work on achedulas	8.5
M. Dedy	06/15/12	FL OPC	Florida Power & Light	Review responses and work on schedules	8.5
M. Dady	06/17/12	FL OPC	Fiorida Power & Light	Work on testimony	5.5
M. Dady	06/18/12	FL OPC	Floride Power & Light	Review responses	2.0
M. Dedy	D6/19/12	FL OPC	Florida Power & Light	Work an testimony	2.5
M. Dady	06/20/12	FL OPC	Floride Power & Light	Work on testimony	7.0
M. Dady	06/21/12	FL OPC	Florida Power & Light	Review responses; work on testimony	9.0
M. Dady	06/22/12	FL OPC	Florida Power & Light	Review responses; work on testimony	8.0
M. Dady	06/25/12	FL OPC	Florida Power & Light	Review responses	4.0
M. Dedy	06/26/12	FL OPC	Florida Power & Light	Review responses	0.5
M. Dady	06/27/12	FL OPC	Florida Power & Light	Edit testimony	3.0
				Total Hours	116.0
					<u></u>
C. Miller	06/26/12	FL OPC	Florida Power & Light	Review responses, workpepers; edit testimony; prepara exhibit	4.0
C. Miller	06/27/12	FL OPC	Florida Power & Light	Edit testimony; research prior orders; testimony; conference call	7.0
C. Miller	06/28/12	FL OPC	Florida Power & Light	Edit testimony, exhibite	1.0
				Total Hours	12.0
J. Defever	06/21/12	FL OPC	Florida Power & Light	Prepare schedules	3.0
J. Dafever	06/22/12	FL OPC	Florida Powar & Light	Prepare schedules	3.0
J. Defever	06/28/12	FL OPC	Florida Power & Light	Review testimony	1.0
				Total Hours	7.0
					1
K. Niemiac	06/25/12	FL OPC	Florida Power & Light	Word Processing - testimony and exhibit	3.0
				Total Hours	3.0

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OPCPOD3-9-012384

120015 Hearing Exhibits - 02960

LARKIN & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS 15728 FARMINGTON ROAD LIVONIA, MICHIGAN 48154 PHONE (734) 522-3420 FAX (734) 522-1410

RECEIVED JUN 1 1 2012 PUBLIC COUNSEL

June 3, 2012 Invoice No. 3

State of Florida Office of the Public Counsel 111 W. Madison Suite 812 Tallahassee, FL 32399-1400

Approved to Pay,

By:

Date:

PCIID

Florida Power & Light; Docket No. 120015-El

Billing for Professional Services Rendered through June 3, 2012

				Hourly	Total		
•	Hours			Rate		Amount	
Hugh Larkin, Jr.	28.0	@	\$	130.00	\$	3,640.00	
Helmuth W. Schultz	25.5	@	\$	120.00	\$	3,060.00	
Ralph C. Smith	0.0	@	\$	120.00	\$	-	
Donna M. Ramas	33.0	@	\$	120.00	\$	3,960.00	
Mark S. Dady	80.0	@	\$	75.00	\$	6,000.00	
Christine Miller	1.0	@	\$	75.00	\$	75.00	
John Defever	7.5	@	\$	75.00	\$	562.50	
Dawn Bisdorf	0.0	@	\$	45.00	\$, -	
Word Processing/Clerical	0.0	@	\$	20.00	\$	-	
Total Professional	175.0				\$	17,297.50	
Expenses (See attached detail)					\$	-	
Total Amount					\$	17,297.50	

Florida Powar & Light

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May 2012 (04/30/12-06/03/12)

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Name	Data	Client	Саза	Wark Description	Houre	Expanses
H. Larkin	05/11/12	FL OPC	Florida Power & Light	Review lasimony	4.0	
H. Larkin	05/12/12	FL OPC	Fiorida Power & Light	Review lastimony	3,0	
H. Larkin	05/14/12	FL OPC	Fiorida Powar & Light	Review MFR	6.0	
H. Lerkin	05/15/12	FL OPC	Florida Power & Light	Review MFR	4.0	
i. Larkin	05/16/12	FL OPC	Florida Power & Light	Review MFR	3.0	
I. Larkin	05/18/12	FL OPC	Florida Power & Light	Raview MFR	4.0	
1. Larkin	05/24/12	FL OPC	Fiorida Powar & Light	Prapara discovery	4.0	
				Tata) Hours	28.0	
H.W. Schultz	05/01/12	FL OPC	Florida Power & Light	Review rasponses	0.5	
(.W. Schultz	05/16/12	FL OPC	Florida Power & Light	Raview rasponses	1.5	
H.W. Schultz	05/17/12	FL OPC	Florida Power & Light	Review testimony/responses; draft discovery	8.0	
I.W. Schultz	05/18/12	FL OPC	Florida Power & Light	Reviaw rasponses; draft discovary	5.0	
I.W. Schultz	05/25/12	FL OPC	Florida Power & Light	Review rasponses	2.0	
I.W. Schultz	05/29/12	FL OPC	Fiorida Power & Light	Review responses; draft questions	6 .0	
i.W. Schultz	05/30/12	FL OPC	Florida Powar & Light	Review responses	1.0	
ł.W. Schultz	05/31/12	FL OPC	Fiorida Power & Light	Review responses	1.5	
				Total Hours	25,5	
D. Ramas	04/30/12	FL OPC	Fiorida Powar & Light	Dawnlaad & review responses	4.5	
D. Ramas	05/01/12	FL OPC	Florida Power & Light	Download & raview responses; determine if deficient, participate in	8.5	
), Ramas	05/02/12	FL OPC	Florida Power & Light	conferance call regarding responsas Reviaw rasponsas; participate in discovery call; analyze information;	6.0	
). Ramas	05/03/12	FL OPC	Fiorida Power & Light	prepare discovery Edit discovery; review responses to discovery	1.0	
), Ramas	05/07/12	FL OPC	Florida Power & Light	Download and review responses	3.0	
), Ramas	05/08/12	FL OPC	Florida Power & Light	Review Information	1.0	
). Ramas	05/09/12	FL OPC	Florida Power & Light	Raview information; prapare data request	1.6	
). Ramas	05/14/12	FL OPC	Fiorida Power & Light	Review file memo sent by counsel; research AMR issue; propose approach to client	1.5	
), Ramas	05/16/12	FL OPC	Florida Power & Light	Review rasponses	1.5	
), Ramas	05/18/12	FL OPC	Fiorida Power & Light	Review and distribute files/discovery	1.0	
), Ramas	05/30/12	FL OPC	Florida Power & Light	Raview rasponses and filling	1.0	
), Ramas	05/31/12	FL OPC	Florida Power & Light	Discussions with client & enginaers; review responsas; prepare data requests on overhaul issue	2.5	
				Tatal Hours	33.0	•

M. Dedy	05/01/12	FL OPC	Florida Power & Light	Review responses	5.0
M. Dedy	05/07/12	FL OPC	Floride Power & Light	Work on and review discovery	4.0
M. Dedy	05/13/12	FL OPC	Floride Power & Light	Work on discovery	3.0
M, Dedy	05/14/12	FL OPC	Floride Power & Light	Review filing; work on discovery	4.0
M. Dedy	05/15/12	FL OPC	Florida Power & Light	Review filing and work on discovery	4.0
M. Dedy	05/16/12	FL OPC	Fiorida Power & Light	Review filing; work on discovary	5.5
M. Dedy	05/17/12	FL OPC	Floride Power & Light	Review responses and work on discovery	7.0
M. Dedy	05/18/12	FL OPC	Floride Power & Light	Review responses & work on discovery	5.0
M, Dedy	05/21/12	FL OPC	Floride Power & Light	Review responses	4.5
M. Dedy	05/22/12	FL OPC	Floride Power & Light	Review responses	5.6
M. Dedy	05/24/12	FL OPC	Floride Power & Light	Review responses; work on discovery	6.0
M. Dedy	05/29/12	FL OPC	Florida Powar & Light	Review responses and set up issue folders	8.0
M. Dedy	05/30/12	FL OPC	Florida Power & Light	Review responses and set up issue folders	4.0
M. Dedy	05/31/12	FL OPC	Fiorida Power & Light	Review responses and set up issue folders	7.5
M. Dedy	06/01/12	FL OPC	Floride Power & Light	Review updated accounting policies and procedures	7.0
				Totel Hours	80.0
C. Miller	05/24/12	FL OPC	Floride Power & Light	Prepare dete requests	1.0
				Totel Hours	1.0
J. Defever	05/07/12	FL OPC	Florida Power & Light	Prepare discovery	3.5
J. Defeyer	05/18/12	FLOPC	Florida Power & Light	Review schedule	4.0
				Total Hours	7.5

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RECEIVED

LARKIN & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS 15728 FARMINGTON ROAD LIVONIA, MICHIGAN 48154 PHONE (734) 522-3420 FAX (734) 522-1410 MAY 0 4 2012

OFFICE OF PUBLIC COUNSEL

May 2, 2012 Invoice No. 2

State of Florida Office of the Public Counsel 111 W. Madison Suite 812 Tallahassee, FL 32399-1400

Pay. Approved in Date

ALL JA

Florida Power & Light; Docket No. 120015-EL

Billing for Professional Services Rendered through April 29, 2012.

j x	Hours		 Hourly Rate	Total Amount	
				•	
Hugh Larkin, Jr.	0.0	0	\$ 130.00	\$	-
Helmuth W. Schultz	6.5	@	\$ 120.00	\$	780.00
Ralph C. Smith	0,0	@	\$ 120.00	\$	•
Donna M. Ramas	33.0	@	\$ 120.00	\$	3,960.00
Mark S. Dady	38.0	@	\$ 75.00	\$	2,850.00
Christine Miller	0.0	@	\$ 75.00	\$	-
John Defever	0.0	0	\$ 75.00	\$	
Dawn Bisdorf	0.0	@	\$ 45.00	\$	-
Word Processing/Clerical	7.5	@	\$ 20.00	\$	150.00
Total Professional	85.0	_		\$	7,740.00
Expenses (See attached detail)				\$	
Total Amount	•			\$	7,740.00

Fiorida Powar & Light

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April 2012 (04/02/12-04/28/12)

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Neme	Data	Client	Casa	Work Description	Hours	Expense
H.W. Schuilz	04/03/12	FL OPC	Floride Power & Light	Review filing and schedules	1.5	
H.W. Schuliz	04/08/12	FL OPC	Florida Power & Light	Reed lestimony	1.5	
H.W. Schultz	04/09/12	FL OPC	Florida Power & Light	Review filing and other information	1.5	
H.W. Schultz	04/23/12	FL OPC	Florida Power & Light	Review discovery quessions	0.5	
H.W. Schultz	04/25/12	FL OPC	Florida Power & Light	Review lestimony & responses	1.0	
H.W. Schultz	04/26/12	FL OPC	Florida Power & Light	Review responses	0.5	
				Total Hours	6.5	
D. Rames	04/06/12	FL OPC	Florida Power & Light	Review filing end data requests	2.5	
D. Rames	04/13/12	FL OPC	Floride Power & Light	Review filing; perticipate in conference call	3.0	
D. Remas	04/20/12	FL OPC	Fioride Power & Light	Review filing and discovery requests	3.0	
D. Rames	04/22/12	FL OPC	Florida Power & Light	Review filling and annual report	3.0	
D, Rames	04/23/12	FL OPC	Floride Power & Light	Review filing & lestimonies; discussion on AMI project and revenue projections; research prior docket	4,0	
), Rames	04/24/12	FL OPC	Fioride Power & Light		2.0	
). Rames	04/25/12	FL OPC	Florida Power & Light	Review filing and responses	2.5	
). Remes	04/28/12	FL OPC	Florida Power & Light	Review responses and filing	5.5	
), Ramas	04/27/12	FL OPC	Fiorida Power & Light	Review Company filed corrections; review responses	3,0	
D. Remat	04/28/12	FL OPC	Florida Power & Light	Review responses to discovery	4.5	
				Totel Hours	33.0	
M. Dedy	04/03/12	FL OPC	Fiorida Power & Light	Review filing and work on discovery	8.0	
M. Dady	04/05/12	FL OPC	Floride Power & Light	Review (king and work on discovery	2,0	
M, Dady	04/06/12	FL OPC	Florida Power & Light	Review filing and work on discovery	8.0	
i. Dady	04/05/12	FL OPC	Florida Power & Light	Review filing and work on discovery	3.5	
l. Dady	04/10/12	FL OPC	Florida Power & Light	Review filing and work on discovery	5.0	
f. Dady	04/13/12	FL OPC	Fiorida Power & Light	Work on discovery and conference call	3,0	
l. Dady	04/17/12	FL OPC	Florida Power & Light	Review lifing and work on discovery	6.0	
I. Dady	04/18/12	FL OPC	Floride Power & Light	Work an discovery	1.5	
i, Dady	04/23/12	FL OPC	Floride Power & Light	Work an discovery	1.0	
				Tolet Hours	38.0	
C Niemiec	04/02/12	FLOPC	Florida Power & Light	Cianical - prepare copies of Company leattmonies and exhibits; organize and bind	1.0	
C. Niemlec	04/28/12	FL OPC	Fiorida Power & Light	Cierical - print and organize documents	2.5	
. Nismiec	04/27/12	FL OPC	Florida Power & Light	Clericel - print and organize documents	4.0	
				Telai Hours	7.5	

OPCPOD3-9-012389

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LARKIN & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS 15728 FARMINGTON ROAD LIVONIA, MICHIGAN 48154 PHONE (734) 522-3420 FAX (734) 522-1410 RECEIVED

APR 09 2012

OFFICE OF PUBLIC COUNSEL

April 4, 2012 Invoice No. 1

per

State of Florida Office of the Public Counsel 111 W. Madison Suite 812 Tallahassee, FL 32399-1400

oł

Florida Power & Light; Docket No. 120015-El Billing for Professional Services Rendered through April 1, 2012.

Approved to me Date: 4/12/15 By: And July -	7 Hours		<u></u> ,	Hourly Rate	 Total Amount
Hugh Larkin, Jr.	0.0	@	\$	130.00	\$ -
Helmuth W. Schultz	6.5	@	\$	120.00	\$ 780.00
Ralph C. Smith	0.0	@	\$	120.00	\$ •
Donna M. Ramas	7.0	@	\$	120.00	\$ 840.00
Mark S. Dady	30.0	@	\$	75.00	\$ 2,250.00
Christine Miller	0.0	@	\$	75.00	\$ -
John Defever	. 2.0	@	\$	75.00	\$ 150.00
Dawn Bisdorf	0.0	@	\$	45.00	\$ -
Word Processing/Clerical	17.0	_ @	\$	20.00	\$ 340.00
Total Professional	62.5	_			\$ 4,360.00
Expenses (See attached detail)		_			\$ -
Total Amount					\$ 4,360.00

Florida Power & Light

March 2012 (03/05/12-04/01/12)

Name	Date	Client	Case	Work Description	Haurs	Expense
H.W. Schultz	03/23/12	FL OPC	Fiorida Power & Light	Review discovery	0.5	
H.W. Schultz	03/26/12	FL OPC	Florida Powar & Light	Discuss case	0.5	
H.W. Schultz	03/27/12	FL OPC	Florida Power & Light	Review information; conference call	1.0	
H.W. Schultz	03/29/12	FL OPC	Florida Power & Light	Review filing and draft discovery	4.5	
				Total Hours	6.5	
D. Ramas	03/22/12	FL OPC	Flarida Power & Light	Review information; conference cell with client and consultant addressing affiliates; review draft discovery	5.0	
), Ramas	03/23/12	FL OPC	Florida Power & Light	Review filing and draft discovery	2.0	
				Total Hours	7.0	
ň. Dedy	03/23/12	FL OPC	Florida Powar & Light	Review filing	8,0	
ł. Dady	03/26/12	FL OPC	Florida Power & Light	Review filing	6.0	
1. Dedy	03/27/12	FL OPC	Florida Power & Light	Review filing	5.5	
1. Dady	03/28/12	FL OPC	Florida Power & Light	Review filing; work on discovery	3.0	
1. Dady	03/29/12	FL OPC	Florida Power & Light	Review filing; work an discovery	7.5	
				Total Hours	30.0	
Defever	03/27/12	FL OPC	Florida Power & Light	Review filing; conference cell	2.0	
				Total Hours	2.0	
. Niemiec	03/23/12	FL OPC	Flarida Power & Light	Clorical - Print and organize exhibits	6.0	
, Niemiec	03/26/12	FL OPC	Florida Power & Light	Clerical - prepare copies of Company lestimonies and exhibits; organize and bind	6.0	
. Niemiec	03/29/12	FL OPC	Florida Power & Light	Clerical - print and organize exhibits	2.0	
Niemiec	03/30/12	FLOPC	Florida Power & Light	Clerical - print and organize exhibits	3.0	
				Total Hours —	17.0	

VONDLE & ASSOCIATES, Inc.

4926 Calle de Tierra, NE Albuquerque, NM 87111 (505) 292-8961

June 30, 2012

Ms. Brenda Roberts Florida Office of Public Counsel 111 West Madison Street Room 812 Tallahassee, Florida 32399-1400

Abditioved to Pay. Date: 7/1/2

Regarding: June Invoice for Vondle & Associates, Inc. Assistance on the Petition for Rate Increase by Florida Power & Light Company, Docket Number 120015-EI

Via email: ROBERTS.BRENDA@leg.state.fl.us

Dear Ms. Roberts:

Invoice for time and expenses for June 2012.

Consultant	Hours	Rate	Fees	Expenses	Total
Vondle	46.1	\$195	\$8,989.50	\$0.00	\$8,989.50
	\$8,989.50				

Attached is the time log for this project for June.

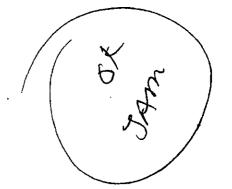
Please call me at (505) 292-8961 if you have any questions.

Thank you,

David P. 1/Audle

David P. Vondle, CMC Vondle & Associates, Inc.

Federal Tax Identification Number 85-0375115



Florida Office of Public Counsel FP&L 2012 Rate Case Docket Number 120015-EI

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David P. Vondle 2012 Time Log for June

June	Activities	Hours
4	Teleconference with Patty	,3
	Downloaded second set of ROG and POD responses	
5	Organized and printed second ROG and POD responses	2.2
	Began reviewing the ROG and POD responses	2.2
	Began organizing deposition topics	
	Reviewed confidential responses	1
6	• Teleconference with Joe and Patty	3.8
	• Began reviewing deposition references for questions	
	• Began preparing question table	
7	Continued reviewing case documents for questions	3.7
	Continued preparing question table	5.7
8	Continued reviewing case documents for questions	2.8
0	Continued preparing question table	2.0
	Continued reviewing case documents for questions	
9	Continued preparing question table	.7
	Sent first draft to Joe and Patty	
12	Correspondence with Joe	.1
	• Preparation for and teleconference with Joe	
13	• Teleconference with Joe on TMG FPL involvement	1.3
	Ousdahl questions update	
14	Vondle testimony edits	4.2
15	Ousdahl interview preparation and document assembly	.8
16	Vondle testimony edits	1.4
17	Vondle testimony edits	1.1
17	Ousdahl interview preparation	1.1
	Ousdahl interview preparation	
18	Ousdahl interview	4.7
	Vondle testimony edits and transmittal	
19	Correspondence from Joe on testimony edits	.1
20	Correspondence with Donna Ramas on adjustments	.1
21	Received FPL's discovery to witnesses	.1
22	Received OPC's long and short form testimony edits	.1
22	Received Ousdahl interview follow-up from FPL	.1
23	Reviewed testimony edits from Joe	.6
24	Reviewed OPC's short form testimony suggested edits	1.2

25	 Reviewed Ousdahl interview follow-up from FPL Vondle testimony edits Correspondence with Patty Transmitted revised testimony to the OPC 	6.8
26	 Began responses to FPL's discovery Assembled POD documents Transmitted ROG and POD responses to OPC Reviewed Patty's testimony edits Correspondence with Patty on testimony and the CT expert report Reviewed revised ROG on FPL name Transmitted revised testimony to the OPC 	5.9
27	 Teleconference with Patty ROG response update for CT report 	.2
28	 Testimony edits from Patty Additional testimony edits from JR and Charles after already doing Patty's edits. Teleconference with Patty Transmitted revised testimony to the OPC Reviewed Ramas comments Teleconference with Patty 	3.9
	Total June	46.1

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VONDLE & ASSOCIATES, Inc.

4926 Calle de Tierra, NE Albuquerque, NM 87111 (505) 292-8961

May 31, 2012

Ms. Brenda Roberts Florida Office of Public Counsel 111 West Madison Street Room 812 Tallahassee, Florida 32399-1400

PCODD

Regarding: May Invoice for Vondle & Associates, Inc. Assistance on the Petition for Rate Increase by Florida Power & Light Company, Docket Number 120015-El

Via email: <u>ROBERTS.BRENDA@leg.state.fl.us</u>

Dear Ms. Roberts:

Invoice for time and expenses for May 2012.

Consultant	Hours	Rate	Fees	Expenses	Total
Vondle	20.8	\$195	\$4,056.00	\$0.00	\$4,056.00
	\$4,056.00				

Attached is the time log for this project for May.

Please call me at (505) 292-8961 if you have any questions.

Thank you,

David P. 1/puble

David P. Vondle, CMC Vondle & Associates, Inc.

Federal Tax Identification Number 85-0375115

OPCPOD3-9-012395

Approved to Pav.

Dale: 6

Florida Office of Public Counsel FP&L 2012 Rate Case Docket Number 120015-EI

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David P. Vondle 2012 Time Log for May

May	Activities	Hours			
	 Correspondence with Charles Teleconference with Patty on non-responsive rogs and pods 				
1	 Worked on draft testimony and follow-up rogs 	7.3			
	Conference call on non-responsive replies				
2	Communications with Patty	.3			
2	Discovery conference call	3.6			
3	Worked on draft testimony and follow-up rogs				
	• Finished next iteration of draft testimony				
4	• Finished second set of ROGS	3.9			
	 Transmitted testimony and ROGS to Patty and Joe 				
	Correspondence with Joe				
	Correspondence with Patty				
7	 Reviewed FPL's responses to follow-up questions 	3.1			
	Edited second ROGS				
	Reviewed Patty's edits to second ROGs				
8	Correspondence with Patty	1.2			
0	Final edit of second ROGs and PODS				
	• Preparation and teleconference with Patty on latest testimony draft				
15	Notes on teleconference	.9			
15	Read Joe's comments				
	Correspondence with Patty	<u> </u>			
18	Responded to FPL question on ROG 165	.4			
29	Correspondence with Patty on deposition scheduling	.1			
	Total May	20.8			

VONDLE & ASSOCIATES, inc.

4926 Calle de Tierra, NE Albuquerque, NM 87111 (505) 292-8961

April 29, 2012

Ms. Brenda Roberts Florida Office of Public Counsel 111 West Madison Street Room 812 Tallahassee, Florida 32399-1400

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Approved to Pay.

PC OBD

Regarding: March Invoice for Vondle & Associates, Inc. Assistance on the Petition for Rate Increase by Florida Power & Light Company, Docket Number 120015-El

Via email: ROBERTS.BRENDA@leg.state.fl.us

Dear Ms. Roberts:

Invoice for time and expenses for April 2012.

Consultant	Hours	Rate	Fees	Expenses	Total
Vondle	34.7	\$195	\$6,766.50	\$0.00	\$6,766.50
	\$6,766.50				

Attached is the time log for this project for April.

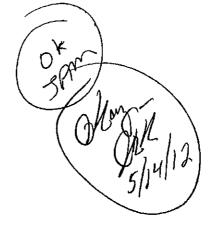
Please call me at (505) 292-8961 if you have any questions.

Thank you,

David P. 1/Audle

David P. Vondle, CMC Vondle & Associates, Inc.

Federal Tax Identification Number 85-0375115



Florida Office of Public Counsel FP&L 2012 Rate Case Docket Number 120015-EI

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David P. Vondle 2012 Time Log for April

April	Activities	Hours
	Reviewed FIPUG DRs	.9
2	Reviewed SFHHA DRs	
4	Correspondence with Patty	.1
5	Reviewed additional OPC and Staff DRs	.2
	• Preparation for an teleconference with Patty	
6	Reviewed Tricia's summary of DRs	5.8
	Reviewed Kim's testimony from the last case	
10	• Correspondence with Patty on telephone appointment	.2
16	Downloaded testimony edits and additional DRs	.2
	Teleconference with Patty and Joe	
17	Read testimony edits and researched questions	2.8
	Made edits to testimony	
	• Reviewed, signed, emailed and mailed confidentiality agreement	.8
23	Reviewed FIPUG First Data Responses	.0
	Attempted to log into FL Leg site – unsuccessful	
	• Teleconferences with Monica on web access	
	Completed initial testimony Joe and Patty suggested edits	
	 Downloaded OPC first rogs and pods responses 	7.9
25	Printed AFI relevant rogs and pods	1.5
	• First quick review of rogs and pods	
	• Assembled paper and electronic versions of available prior	
	testimonies	
	Read OPC first rogs and pods	
	Correspondence setting up teleconference	
	• Teleconference with Joe and Patty regarding first rogs and pods	7.4
26	Began second set of rogs and pods	1 , 1
	Began fleshing out testimony	
	Began list of unresponsive rogs and pods	
	Developed list of unresponsive rogs	
27	Developed follow-up rogs	5.5
	Continued to flesh out testimony	
	Developed list of unresponsive pods	
20	Developed follow-up rogs	3.1
29	Continued to flesh out testimony	5.1
	Transmitted unresponsive rogs and pods to Joe and Patty	
	Total April	34.7

VONDLE & ASSOCIATES, Inc $\bigcirc \mathcal{M}_{i}$

4926 Calle de Tierra, NE Albuquerque, NM 87111 (505) 292-8961

DAVE JUMPED THE Gun a BIT. \$ 1,950 ok Mulle

March 31, 2012

Ms. Brenda Roberts Florida Office of Public Counsel 111 West Madison Street Room 812 Tallahassee, Florida 32399-1400

Regarding: March Invoice for Vondle & Associates, Inc. Assistance on the Petition for Rate Increase by Florida Power & Light Company, Docket Number 120015-EI PC 08 D

Via email: ROBERTS.BRENDA@leg.state.fl.us

Dear Ms. Roberts:

Invoice for time and expenses for March 2012.

Consultant	Hours	Rate	Fees	Expenses	Total
Vondle	28	\$195	\$5,460	\$0.00	\$5,460.00
	Total F	aymen	t Due		\$5,460.00
	10 \$1,950			\$	1,950

Attached is the time log for this project.

Please call me at (505) 292-8961 if you have any questions.

Thank you,

Dovid P. 1/puble

David P. Vondle, CMC Vondle & Associates, Inc.

Federal Tax Identification Number 85-0375115

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Florida Office of Public Counsel FP&L 2012 Rate Case Docket Number 120015-EI

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David P. Vondle 2012 Time Log

March	Activities	Hours	
2	Signed contract		
2	Correspondence with Tricia Merchant and Joe McGlothlin		
5	Began downloading information		
	Correspondence with Joe		
7	Teleconference with OPC team	2	\mathbf{i}
	Reviewed basic information)
	Correspondence with Tricia		
	 Downloaded Dismukes testimony and exhibits 		
8	Installed Dropbox on desktop and laptop		
0	• Reviewed 10k		NOT
	Reviewed Dismukes testimony		
	Reviewed prior order		y.
9	Requested relevant legal standards from Joe		(
9	Received rule from Patty		
13	Began review of legal standards		\mathbf{X}
10	Correspondence with Patty and Phyllis		
19	Started formatting testimony		\
	• Began downloading and reviewing MFR - Litchfield Filing,		1
20	Ousdahl testimony and exhibits, MFR-C	<u> </u>	
20	Correspondence with Tricia	Ŭ	
	Began reviewing filing and drafting questions		
21	• Completed first draft of questions and sent to Joe and Patty	-6	
21	Continued review of case filing and added questions		
	Teleconference with Patty, Joe, Brenda and Donna Ramos		
22	 Edited interrogatories and document requests and resent 	4	
	Correspondence with Patty		
	Worked on legal standard testimony		
23	 Correspondence with Joe on interrogatories 		
	Correspondence on team conference call		
25	Worked on legal standard testimony	1	
	Draft of legal standard testimony		
27	Reviewed Order Establishing Procedure and calendared dates	4	
	Reviewed second DR		
	Team conference call		
28	Call to Patty on depositions and draft testimony		
20	Edit first draft testimony		

Total	28
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OPC's Responses to FPL's Fourth Request for the Production of Documents (Nos. 12-17)

120015 Hearing Exhibits - 02978

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company Docket No: 120015-EI

Dated: July 31, 2012

CITIZENS' RESPONSE TO FLORIDA POWER & LIGHT COMPANY'S FOURTH REQUEST FOR PRODUCTION OF DOCUMENTS (NOS. 10-17)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC"), hereby submit their Responses to Florida Power & Light Company's Fourth Request for Production of Documents (Nos. 10-17) to Office of Public Counsel. All documents have been made available to FPL.

OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Florida Power & Light's Fourth Set of Production of Documents (Nos. 10-17) dated July 23, 2012. OPC's response is without waiver of those prior objections.

DOCUMENTS REQUESTED

12. Regarding OPC witness Vondle (page 2): Provide a copy of the ethical standards by which Mr. Vondle is governed.

RESPONSE:

Please see: http://www.imcusa.org/?page=ethicscode

13. Regarding OPC witness Vondle (page 2): Provide a copy of Mr. Vondle's original application to the IMC USA and any renewal applications or materials submitted to IMC USA in support of Mr. Vondle's certification.

RESPONSE:

Mr. Vondle does not have the requested documents.

Regarding OPC witness Vondle (page 2): Provide a copy of IM C USA's Competency
 Framework and Certification Scheme for Certified Management Consultants.

RESPONSE:

Please see: http://www.imcusa.org/resource/collection/EBB9404A-403E-494E-9473-C2867A83420E/IMC_USA_Competency_Framework_-_Competency_Framework_Scheme_Document_Revision_4_06_18_2010.pdf?hhSearchT erms=competency+and+framework

15. Provide copies of any and all reports or documents that OPC Witness Vondle reviewed other than FPL-furnished materials in connection with the engagement in this case.

RESPONSE:

Please see OPC's answer to FPL Interrogatory 3 to OPC.

16. Provide any and all documents, analyses, orders, materials that OPC Witness Vondle relies upon as support for his proposed 20% adjustment.

RESPONSE:

Please see OPC's answer to FPL Interrogatory 3 to OPC.

17. Provide copies or transcripts of any testimony provided by OPC Witness Vondle in the matters identified in response to FPL's Interrogatory No. 73.

RESPONSE:

There are no responsive documents.

Joseph A Me Joseph A. McGlothlin

Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, Florida 32399-1400

Attorney for the Citizens of the State of Florida

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and foregoing Citizens' Response to Florida Power & Light Company's Fourth Request for Production of Documents (Nos. 10-17) has been furnished electronically and/or by U.S. Mail on this 31st day of July, 2012, to the following:

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

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

Daniel R. and Alexandria Larson 06933 W. Harlena Drive Loxahatchee, FL 33470

Vickie Gordon Kaufman Jon C. Moyle c/o Moyle Law Firm 118 North Gadsden Street Tallahassee, FL 32301

Karen White Federal Executive Agencies c/o AFLOA/JACL-ULFSC 139 Barnes Drive, Suite 1 Tyndall Air Force Base, FL 32403

John W. Hendricks 367 S. Shore Drive Sarasota, FL 34234 John T. Butler Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420

Kenneth L. Wiseman Mark F. Sundback J. Peter Ripley Andrews Kurth LLP 1350 I Street, NW, Suite 1100 Washington, DC 20005

Charles Milsted AARP, Associate State Director 200 West College Avenue Tallahassee, FL 32301

Robert Scheffel Wright John T. LaVia Gardner Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308

Thomas Saporito 6701 Mallards Cove Rd., Apt. 28H Jupiter, FL 33458

Linda S. Quick, President South Florida Hospital and Healthcare Association 6030 Hollywood Blvd., Suite 140 Hollywood, FL 33024

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

Mr. Larry Nelson 312 Roberts Road Nokomis, FL 34275 William C. Garner Brian P. Armstrong Nabors, Giblin & Nickerson, P.A. 1500 Mahan Drive, Suite 200 Tallahassee, FL 32308

Joseph a Mittathan

Oseph A. McGlothlin Associate Public Counsel

107

OPC's Responses to FPL's Sixth Request for the Production of Documents (No. 24)

120015 Hearing Exhibits - 02985

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company Docket No: 120015-EI

Dated: August 7, 2012

CITIZENS' RESPONSE TO FLORIDA POWER & LIGHT COMPANY'S SIXTH REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 24)

The Citizens of the State of Florida, through the Florida Office of Public Counsel ("OPC"), hereby submit their Responses to Florida Power & Light Company's Sixth Request for Production of Documents (No. 24) to Office of Public Counsel.

OPC adopts and incorporates by reference, as though fully restated herein, all objections listed in OPC's Objections to Florida Power & Light's Sixth Set of Requests for Production of Documents (No. 24). OPC's answers are without waiver of those prior objections.

DOCUMENTS REQUESTED

24. Regarding OPC Witness Vondle's testimony at page 37, please provide copies of all decisions in which a Commission has required compensation for the use of the utility's name by its affiliate.

RESPONSE:

Mr. Vondle did not research other Commissions' decisions regarding compensation for the use of a utility's name by its affiliates for this case. See attached Orders which are responsive to Interrogatory No. 85.

Respectfully submitted this 7th day of August, 2012.

Patricia A. Christensen Associate Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, Florida 32399-1400

Attorney for the Citizens of the State of Florida

Westlaw.

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P

Supreme Court of Florida. UNITED TELEPHONE LONG DISTANCE, INC., and United Telephone Company of Florida, Appellants, v. Katie NICHOLS, etc., et al., Appellees.

No. 72988. July 6, 1989.

Appeal was taken from order of Public Service Commission granting long-distance subsidiary's application for certificate of public convenience and necessity to provide long-distance service as interexchange carrier but conditioning such grant on subsidiary's compensating local exchange parent and its ratepayers for use of its goodwill and intangible benefits. The Supreme Court, Overton, J., held that: (1) requirement that subsidiary compensate parent was both authorized by statute and supported by evidence, and (2) requirement was neither confiscatory nor violative of due process or equal protection clauses of either State or Federal Constitutions.

Affirmed.

West Headnotes

11] Telecommunications 372

<u>372</u> Telecommunications <u>372111</u> Telephones <u>372111(F)</u> Telephone Service <u>372k854</u> Competition, Agreements and Connections Between Companies <u>372k866</u> k. Pricing, Rates and Access Charges. <u>Most Cited Cases</u> (Formerly 372k75.1, 372k75)

Evidence supported Public Service Commission's decision to require long-distance telephone subsidiary, as condition for certificate of public convenience and necessity to provide service as interexchange carrier, to compensate local exchange parent and its ratepayers for intangible benefits it received from parent as result of use of its name, logo, and goodwill, as well as from availability of financing and trained personnel.

2] Telecommunications 372

<u>372</u> Telecommunications <u>372111</u> Telephones <u>372111(F)</u> Telephone Service <u>372k854</u> Competition, Agreements and Connections Between Companies <u>372k866</u> k. Pricing, Rates and Access Charges. <u>Most Cited Cases</u> (Formerly 372k75.1, 372k75)

Public Service Commission had statutory authority to require long-distance telephone subsidiary, as condition for certificate of public convenience and necessity to provide service as interexchange carrier, to compensate local exchange parent and its ratepayers for intangible benefits it received as result of use of parent's name, logo, and goodwill, as well as from availability of financing and trained nel. <u>F.S.1979, § 364.35; U.S.C.A. Const.Amends.</u> 5, 14.

131 Constitutional Law 92 -3686

92 Constitutional Law 92XXVI Equal Protection 92XXVI(E) Particular Issues and Applications 92XXVI(E)12 Trade or Business 92k3681 Licenses and Regulation 92k3686 k. Carriers and Public Utilities; Railroads. Most Cited Cases (Formerly 92k241)

Constitutional Law 92 -4370

<u>92</u> Constitutional Law <u>92XXVII</u> Due Process <u>92XXVII(G)</u> Particular Issues and Applications <u>92XXVII(G)17</u> Carriers and Public Utilities <u>92k4370</u> k. Telecommunications. <u>Most</u> <u>Cited Cases</u> (Formerly 92k297)

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Eminent Domain 148

148 Eminent Domain

1481 Nature, Extent, and Delegation of Power 148k2 What Constitutes a Taking; Police and Other Powers Distinguished 148k2.15 k. Telecommunications. Most Cited Cases

(Formerly 148k2(1.1))

Telecommunications 372

372 Telecommunications

<u>372111</u> Telephones <u>372111(F)</u> Telephone Service <u>372k854</u> Competition, Agreements and Connections Between Companies <u>372k866</u> k. Pricing, Rates and Access Charges. <u>Most Cited Cases</u> (Formerly 372k75.1, 372k75)

Public Service Commission order requiring long-distance telephone subsidiary, as condition for certificate of public convenience and necessity to provide service as interexchange carrier, to compensate local exchange parent and its ratepayers for intangible benefits it received by using parent's name, logo, and goodwill, and by having access to parent's financing and trained personnel was neither confiscatory nor violative of due process and equal protection clauses of either State and Federal Constitutions. West's F.S.A. Const. Art. 5, \S 3(b)(2); U.S.C.A. Const.Amends. 5, 14.

*718 Julian Clarkson and Michael L. Rosen of Holland & Knight, Tallahassee, and Jerry M. Johns, Altamonte Springs, for appellants.

Susan F. Clark, Gen. Counsel, Florida Public Service Com'n, Tallahassee, for appellees.

Jack Shreve, Public Counsel, and Charles J. Rebwinkel, Associate Public Counsel, Tallahassee, for Citizens of the State of Florida.

OVERTON, Justice.

This cause is before us on appeal from a Public Service Commission ("PSC" or "Commission") order granting the application of United Telephone Long Distance, Inc., for a Certificate of Public Convenience and Necessity to provide long distance telephone service as an interexchange carrier. The Public Service Commission's order required United Telephone Long Distance, Inc., to compensate its parent corporation, United Telephone Company of Florida, for use of its good will and intangible benefits. Both the long distance carrier and its parent challenge the latter compensation requirement. We have jurisdiction, <u>article</u> V_s section 3(b)(2), Florida Constitution, and affirm.

The pertinent facts are as follows. United Telephone Long Distance, Inc. (UTLD), is a wholly owned subsidiary of United Telephone Company of Florida (UTF), a local exchange telephone company certificated and regulated by the Public Service Commission (PSC) to provide telecommunication services to all or parts of twenty-four Florida counties. United Telephone of Florida is a subsidiary of United Telecommunications, Inc. (UTI), and another subsidiary of UTI is a fifty percent owner of U.S. Sprint, a national long distance company. These corporate interrelationships raised some unique concerns, the principal one being UTLD's close affiliation, as a wholly owned subsidiary of UTF, with a major local exchange company. The PSC ordered a public hearing because of certain concerns with cost allocation which that relationship presented. As a result, a number of long distance exchange companies, as well as public counsel, intervened to oppose UTLD's application. The Public *719 Service Commission considered numerous issues, but the only issue now before this Court was framed in the following manner:

Should UTLD compensate UTF and its ratepayers for services and tangible and intangible benefits (including, but not limited to, use of UTF's name, logo, good will, information, personnel, facilities and financial resources), if any, UTLD receives from its association with UTF and its ratepayers?

This issue was first raised by public counsel, who was joined by PSC staff and several intervenors who suggested that the failure to compensate for these intangible benefits would give UTLD an unfair competitive advantage and deprive UTF's ratepayers of compensation for a benefit provided. They further asserted that UTF's name, logo, reputation, and heritage "was generated" to a large extent by ratepayers' funds and that UTF and its ratepayers should be compensated for their use. Two other major intangibles besides good will were the ready availability of

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financing and trained personnel on call from UTF.

UTLD and UTF took the position that it was proper for UTLD to compensate UTF for tangible benefits but no compensation was justified for intangible benefits. The appellants argued that UTF's local ratepayers would be fully compensated by the payment of a premium excess charge and fees for services provided to UTLD under contractual arrangements plus the assigned portion of common cost assets and services shared by the two companies through PSC approved allocations. Appellants adamantly opposed any compensation for use of the United Telephone name, logo, and good will, as well as the intangible benefit provided by the availability of financing and trained personnel. UTF suggested that its good will and reputation and the availability of personnel and financing were acquired from expenditures borne by its stockholders and not furnished by the ratepayers.

The Commission, while accepting the principle advocated by public counsel of requiring compensation for intangibles, reduced the suggested amount of the required compensation, stating:

We find it is in the public interest to require UTLD to compensate UTF for the many intangible benefits it receives, including, but not limited to the following: the use of the United name; the use of the United logo; reliance on the United reputation; immediate access to financing; and the ability to capitalize, through contractual arrangements, on a trained, skilled workforce.

UTLD's relationship to UTF avoids all the start-up costs a fledgling competitor faces when it enters the long distance market. UTF is essentially a one-stop-shopping center for all of UTLD's technical, personnel, administrative, informational and financial needs. We find it unfair to allow UTLD to rely on these benefits without compensating UTF.

Accordingly, the compensatory fee reflects our belief that these benefits were established and are being maintained by the monopoly company, UTF, at ratepayers' expense. The actual fee to be collected shall equal 2.8% of the difference between net revenues (gross revenues minus uncollectibles) and originating and terminating access charges. However, in no event shall the fee exceed, on an after tax basis, 17.5% of UTLD's net operating income to be computed without the fee....

Finally, we recognize that in the future additional services will be provided by the unregulated entity. The result will be a vast pool of resources developed and maintained at the expense of the monopoly's ratepayers but used increasingly by unregulated operations. Therefore, by our action in this docket, we announce our intention to require payments to regulated utilities for intangible benefits provided to nonregulated affiliates.

[1][2][3] In this appeal, appellants argue that the imposition of the royalty requirement is (1) not supported by competent, substantial evidence; (2) unauthorized by statute; and (3) constitutionally impermissible because it is confiscatory and violative of due process and equal protection.

*720 With regard to the first point, we find substantial competent evidence was provided by expert testimony and appellants' argument is without merit. As to the authority of the Commission, we find the condition on this certificate is in the public interest and authorized by <u>section 364.35</u>, Florida Statutes (1979). We note the appellants acknowledged that UTLD should compensate UTF for tangible benefits but took issue on the intangible benefits. The dispute, in our view, is a matter of degree-not a matter of authority.

Lastly, we find the order is neither confiscatory, nor violative of the due process or equal protection clauses of the state and federal constitutions. In effect, the Commission found that substantial resources developed by local telephone exchange ratepayers should not be utilized without compensation by the long distance service. In making this decision, the Commission attempted to balance two competing public interest considerations. The first was whether the public interest required a denial of UTLD's long distance application for the protection of UTF's monopoly customers and UTLD's market competitors from potential abuses arising through inappropriate allocation of costs or discrimination. The second was whether UTLD's application would be in the public interest and provide UTF's local customers with the opportunity for one-stop shopping for telephone service needs and the chance to have local rates positively affected by cost and revenue sharing with UTLD. After hearing substantial competing expert

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testimony, the PSC resolved this dilemma by granting the application but making it conditional on paying for intangible benefits. We find its decision is consistent with its statutory authority and in accordance with the principles we have previously approved in $AT \leq T$ <u>Communications v. Marks. 515 So.2d 741</u> (Fla.1987); <u>U.S. Sprint Communications Co. v. Marks. 509 So.2d 1107 (Fla.1987); and Microtel. Inc. v. Florida Public Service Commission, 483 So.2d 415 (Fla.1986).</u>

Accordingly, the order of the Commission is affirmed.

It is so ordered.

EHRLICH, C.J., and McDONALD, SHAW, BAR-KETT, GRIMES and KOGAN, JJ., concur.

Fla., 1989. United Telephone Long Distance, Inc. v. Nichols 105 P.U.R.4th 532, 546 So.2d 717, 14 Fla. L. Weekly 326

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Westlaw.

88 FPSC 3:35, 1988 WL 1527064 (Fla.P.S.C.)

P

In Re: Application of United Telephone Long Distance for Resale Certificate Docket No. 870285-TI Order No. 18939

Florida Public Service Commission March 2, 1988

APPEARANCES: PATRICK K. WIGGINS, Esquire, Ranson and Wiggins, Post Office Box 1657, Tallahassee, Florida 32301, on behalf of Microtel, Inc. BARRETT G. JOHNSON, Esquire, 116 South Monroe Street, P. O. Box 1308, Tallahassee, Florida 32302, on behalf of the Florida Association of Concerned Telephone Companies and Metromedia Long Distance, Inc. RICHARD D. MELSON, Esquire, Hopping, Boyd, Green & Sams, Post Office Box 6526, Tallahassee, Florida 32301, and KENRIC E. PORT, 400 Perimeter Center Terrace, N.E., Suite 400, Atlanta, Georgia 30346, on behalf of MCI Telecommunications. ROBERT J. McKEE, JR., Esquire, 1200 Peachtree Street, Northeast, Post Office Box 7800, Atlanta, Georgia 30357, on behalf of AT&T Communications of the Southern States, Inc. PAUL SEXTON, Esquire, 1017 Thomasville Road, Suite C, Tallahassee, Florida 32303, on behalf of Teltec Savings Communications Company, CHARLES J. REHWINKEL, Esquire, c/o Florida House of Representatives, The Capital, Tallahassee, Florida 32399-1300, on behalf of the Citizens of the State of Florida, JERRY M. JOHNS, Esquire, Post Office Box 5000, Altamonte Springs, Florida 34716-5000, on behalf of United Telephone Company of Florida. ALAN N. BERG, Esquire, Box 5000, Altamonte Springs, Florida 32715-5000, on behalf of United Telephone Company of Florida, EVERETT BOYD, JR., Esquire, Ervin, Varn, Jacobs, Odom and Kitchen, Post Office Drawer 1170, Tallahassee, Florida 32302, on behalf of United Telephone Long Distance, Inc. DEBRA W. SCHIRO, ROBERT VANDIVER and TRACY HATCH, Esquires, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399-0850, on behalf of the Commission Staff. PRENTICE P. PRUITT, Esquire, Florida Public Service Commission, 101 E. Gaines Street, Tallahassee, Florida 32399-0850, Counsel to the Commissioners.

Before Katie Nichols, Chairman, Thomas M. Beard, Gerald L. Gunter, John T. Herndon and Michael McK. Wilson, Commissioners.

ORDER GRANTING AUTHORITY TO OPERATE AS AN INTEREXCHANGE CARRIER

BY THE COMMISSION:

Upon proper notice, a public hearing was held in the above-noted docket, on September 23-24, 1987, in Tallahassee, Florida.

United Telephone Long Distance, Inc. (UTLD) filed an application for a Certificate of Public Convenience and Necessity, pursuant to Rule 25-24.470, Florida Administrative Code, to provide interexchange service in the interLATA market. UTLD is a wholly-owned subsidiary of United Telephone Company of Florida (UTF), a certificated local exchange company. UTLD's application asked that it be granted authority to provide MTS and WATS service in UTF's service area. We will grant UTLD's application, however not to the extent requested. Accordingly, UTLD will be restricted in the services it may receive through UTF's nonregulated accounting procedures. UTLD will also be required to compensate UTF for the intangible benefits it receives because of its association with UTF. Therefore, in consideration of the modifications we impose on UTLD, we hereby grant UTLD the authority to provide intrastate long distance service.

CASE BACKGROUND

UTLD's application stated its primary business would be the resale of interLATA MTS and WATS to business and residential customers located within the certificated service area of UTLD's parent, UTF. Such service offerings are to coincide with the conversion of UTF's local exchange central offices to equal access. The underlying facilities for WATS and MTS services will be those of US Sprint Communications Company (US Sprint), an interexchange company (IXC) certificated to operate in Florida. The facilities of other IXCs may also be used.

By Order No. 11206, issued September 29, 1982, this

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Commission ordered the removal of tariff restrictions prohibiting the resale of intrastate WATS and MTS telephone service. In that order, we found that resellers were to be defined as, and treated as, telephone companies. As such, resellers must be certificated under Chapter 364, Florida Statutes, before they can provide telephone communication for hire within Florida. On October 4, 1982, we voted to allow the filing of applications for resale certificates and the submission of proposed tariffs. Since that date, we have approved certificates for over ninety providers of intrastate long distance service.

Most applications for an IXC certificate have been approved by issuance of a Proposed Agency Action (PAA) order. However, the specific nature of this application led us to set the matter for hearing on our own motion. UTLD's parent, UTF, is itself a subsidiary of United Telecommunications, Inc. Another subsidiary of United Telecommunications, Inc., U.S. Telecom, Inc., is a fifty percent owner of US Sprint. The interrelationship of the companies involved in UTLD's application, as well as other matters could best be addressed through the hearing process.

We granted intervention to the following telecommunications companies: AT&T Communications of the Southern States, Inc. (ATT-C); Florida Association of Concerned Telephone Companies (FACT); MCI Telecommunications Corporation, Inc, (MCI); Microtel, Inc. (Microtel); Metromedia Long Distance, Inc. (Metromedia); and Teltec Saving Communications Company (Teltec). Public Counsel also intervened in this docket.

The intervenors argued against UTLD's application to operate as an interexchange company. Several parties, as well as staff, took the position that, should approval be given, UTF's ratepayers should receive compensation for the benefits UTLD's association with UTF would provide.

UTF never formally intervened, but its attorneys appeared on its behalf at hearing and certain witnesses testified for both UTLD and UTF.

Of the over ninety certificated IXCs, only three are subsidiaries of local exchange companies (LECs). UTLD's application is significant because it represents the first instance in which a major local exchange company established a separate but wholly-owned subsidiary to provide long distance service. It also represents the first instance in which a LEC-affiliated IXC will participate in equal access conversion. Therefore, UTLD's application raises significant public policy questions regarding both structural and functional separation, cost allocation, and the possibility that UTLD may enter the intraLATA competitive market against UTF in the event the toll monopoly currently reserved for the local exchange companies is eliminated.

UNITED TELEPHONE LONG DISTANCE'S PROPOSAL

Initially, UTLD will have only one full-time employce whose primary function will be to place facilities orders with UTF's interexchange carrier services center. UTLD will have no assets or facilities of its own. The majority of its functions will be performed by UTF employees. UTLD's proposal stated UTF would provide floor space and employee time (accounting, legal, tariff development, general services and engineering) through use of the nonregulated accounting procedures (NAP).

UTLD's capital will be provided by UTF through a combination of debt and equity investments. Interest on the debt will be charged to UTLD at UTF's short-term rate of interest, plus a portion of UTF's line of credit costs.

UTLD will provide originating interLATA service to UTF's customers in those exchanges converted to equal access. UTLD will order Feature Group D (FGD) premium access from UTF and deliver only originating traffic to US Sprint at a co-located point-of-presence (POP). Initially, UTLD intends to charge the same rates as AT&T Communications of the Southern States, Inc. (ATT-C).

UTF will provide billing and collection service and FGD access under UTF's Access Tarriff. Operator services, telemarketing services, direct mail service, advertising and trouble reporting, which are presently being provided or offered to other IXCs, will be provided pursuant to contract.

It is UTLD's position that its proposal, as outlined above, meets the criteria set forth in <u>Rule 25-24.471</u>, <u>Florida Administrative Code</u>, and therefore is in the public interest and should be approved.

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Our rules provide that a public interest determination must be made before granting a Certificate of Public Convenience and Necessity. On the record before us, we must deny UTLD's application as filed. To do otherwise would introduce certain anti-competitive IXC market. foster practices into the cross-subsidization and permit UTLD to benefit from its close association with UTF without providing adequate compensation to UTF's ratepayers. We will, however, grant the application with certain modifications necessary to protect the public interest.

In reaching our decision, we have balanced the potential benefits to UTF's ratepayers against the potential detriments to UTLD's competitors. Witness Bruce Reynolds testified on behalf of UTLD/UTF and cited the following benefits:

1. UTLD will provide an additional choice for customers presubscribing to a long distance company, particularly in less populated areas.

2. UTLD's use of nonregulated accounting procedures will allocate a portion of UTF's common costs to UTLD.

3. By 1990, AT&T Communications of the Southern States, inc. will significantly decrease its reliance on UTF's billing and collection services. Therefore, UTLD's use of UTF's billing and collection services will minimize UTF's loss of these above-the-line revenues.

4. UTLD will rely on the services of UTF operators.

5. Since UTLD will use UTF's billing and collection services, customers will receive only one bill, thereby reducing customer confusion.

In response, the intervenors cited several potential detriments:

1. Due to UTF's control of the local monopoly bottleneck, the arrangements between UTF and UTLD present the very real possibility of UTF acting unfairly and discriminatorily toward the other IXCs. 2. The entry of UTLD into the market will result in the decrease in the market share of the other IXCs.

3. Without full structural separation between UTF and UTLD, there are opportunities and incentives for UTLD's expenditures to be assigned to UTF without hope of detection.

4. Allowing UTF to provide capital to UTLD will result in a higher risk to UTF's ratepayers, thereby resulting in a more expensive cost of capital for the regulated company.

5. Customers will be confused as to who is actually providing their long distance service.

6. Due to the relationship between UTLD and UTF, UTF may be inclined to manipulate network development and attempt to optimize the interests of both UTF and UTLD, not just UTF's ratepayers.

The majority of the potential benefits and detriments presented by both sides are based on speculation. There is very little actual data available to predict how the long distance market will be affected by UTLD's entrance. We nevertheless reject Witness Reynolds's contention that, since the intervenors' concerns are speculative, they do not merit our consideration. Of the three IXC certificates previously awarded to affiliates of other LECs, not one of those LECs involved possessed a substantial customer base or had converted to equal access. These differences indicate we should proceed with caution before granting IXC authority to UTLD.

UTF serves thirty percent of the state with a customer base of over 800,000. In the past year, whenever UTLD appeared on the presubscription ballots in other state jurisdictions, it made a substantial impact on the market, garnering between 18 and 26 percent of presubscribed customers. This is a significant share of the market in view of the fact that this figure is higher than the combined percentage of all the other IXCs, excluding ATT-C. Therefore, despite arguments to the contrary, we find it appropriate to impose safeguards and monitoring procedures upon UTLD's operations.

An argument raised in opposition to UTLD's application was the high rates it intends to charge its customers. As stated earlier, UTLD proposes to mirror

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ATT-C's rates, which are usually the highest inter-LATA long distance rates in the state. However, this factor alone is not enough to cause us to deny the application. We find that price alone is not the reason customers choose an IXC (if it were, ATT-C would not serve over 80% of the interLATA market). Instead, it is evident that customers consider many intangible, uneconomic factors, such as the familiarity of the IXC, its perceived service standards, its reputation, and the convenience of one-stop-shopping before determining from whom they will order long distance service. UTLD offers customers another IXC carrier, and that is a benefit we encourage.

Although Microtel and MCI questioned whether UTLD's existence would result in UTF's failure to spend resources and time on its equal access conversions, we believe UTLD's existence will enhance UTF's equal access conversions to the benefit of the ratepayers. We believe that, as a result of equal access conversion, there will be a corresponding increase in access rates, i.e., from nonpremium access rates to premium access rates, which will enhance UTF's access revenues, ultimately to the benefit of its ratepayers.

A review of the record demonstrates UTLD will directly capitalize on its association with UTF. The evidence indicates UTLD is relying on the name recognition and reputation of UTF and on the customers' assumption that United Telephone and United Telephone Long Distance are the same company. In fact, Witness Reynolds' statement that UTLD would rethink its entry into the market if it were required to change its name completely supports this belief.

UTLD directly benefits from UTF's established name and reputation. UTLD will be the only IXC in UTF's service area that consumers will directly associate with the company providing their local service. Witness Reynolds testified that UTF would oppose the use of the United name by any unaffiliated IXC. Thus, UTLD would be in an advantageous position if this benefit were without cost to it. It is therefore appropriate to require UTLD to pay to UTF a compensatory fee which will be addressed in further detail below.

CROSS-SUBSIDIZATION

During the hearing, MCI, Microtel and Teltec contended that the potential for cross-subsidization was too great to justify approval of the proposed relationship between UTLD and UTF. We view concerns about cross-subsidization as valid and recognize that there will always be the potential for misallocations under any system which attempts to allocate shared resources. We have considered this issue in prior dockets in which UTF's use of allocation procedures was presented as an alternative to full structural separation.

In Dockets Nos. 860114-TL and 861017-TL, we approved UTF's nonregulated accounting procedures for separating the costs of its deregulated customer premises equipment and inside wire offerings. We based our approval upon a determination that the procedures adequately protect against appeared to cross-subsidies. However, in the instant case, we find UTF's procedures inadequate to protect against cross-subsidization. UTF's entire venture into the long distance market through a subsidiary is replete with new issues and concerns. We view the IXC market as a developing one, with the potential to be highly competitive. As such, we must ensure that the actions we take do not give any one IXC an undue competitive advantage. Accordingly, we direct that UTF may only employ nonregulated accounting procedures for those services it also offers to other IXCs.

To further protect against cross-subsidization, without completely eliminating UTF's ability to deal with its subsidiary, we will allow UTLD and UTF to enter into contractual arrangements for services that UTF may or may not choose to offer other IXCs. However, any such contract is subject to review pursuant to the following stipulation which the parties offered and we hereby approve:

United Telephone Company of Florida, UTF, agrees to make available to any certificated interexchange carrier, upon request, a list of UTF's departments providing services to United Telephone Long Distance and a copy of all contracts, agreements, memoranda or other documents that govern the price, terms or conditions on which services are provided to UTLD. The Commission shall have jurisdiction to enforce this agreement.

We believe this stipulation adequately protects the interests of all the parties and ensures that favoritism and discrimination will be minimized.

Staff recommended that UTLD should be certificated

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only as a separate subsidiary of United Telecommunications, Inc., rather than as a subsidiary of UTF. Staff based its position upon its belief that the cost of capital to the regulated entity will increase to the extent the financial risk associated with the unregulated entity is greater. This tenet of public utility financial theory was supported by UTLD/UTF Witness McRae. Mr, McRae testified:

No one would disagree that the risk associated with most interexchange carriers is greater than the risk of most regulated utilities.

Additionally, Teltec, MCI and Public Counsel opposed the provision of capital by UTF to UTLD due to the potential cross-subsidization effects, both to the ratepayers of UTF and the competitors of UTLD. These parties, along with staff, argued that the financing of nonregulated activities by a utility could have both cross-subsidization and anti-competitive implications. Staff argued that UTF is in the business of providing local telephone service, not financing the operations of an IXC, therefore UTF should be prohibited from providing capital to UTLD under any conditions. Staff stated that, even if UTF provided funds to UTLD at the market rate available to UTLD (thereby alleviating some of the concerns raised by Teltec and Public Counsel), it would place UTF in the unacceptable position of being in the financing business. In rebuttal, UTLD argued that conditions imposed upon its receipt of financing from UTF would impede its ability to compete and would unduly advantage its competitors without any corresponding public interest benefit. UTF attempted to relieve some of these concerns by pointing out that any capital UTF provides UTLD will be removed from the regulated rate base of UTF and not affect its ratepayers.

Upon review of the evidence before us, we reject staff's recommendation and hereby grant UTLD the authority to be structured as a subsidiary of UTF. This authority is broad enough to allow UTF to provide debt advances and equity capital to UTLD.

We believe the modifications outlined in this section will sufficiently "level the playing field" without completely destroying the benefits inherent in the relationship between UTF and UTLD.

COMPETITION

The evidence establishes that UTLD has the ability

and incentive to engage in anti-competitive conduct due to its affiliation with UTF, which controls the local exchange bottleneck. We recognize that ATT-C's control of local exchange facilities was one reason the Bell system was divested into an interexchange company and seven regional Bell holding companies. ATT-C's substantial domination of the telecommunications industry was another reason for divestiture. Thus, control of the local exchange network alone was not the sole basis for divestiture.

However, the incentive of those who control the local network to discriminate against competitors was one of the reasons for prohibiting the Bell operating companies from providing interexchange services. While these restrictions may not last indefinitely, it is unlikely they will be lifted until it is shown that adequate safeguards exist to ensure against anti-competitive conduct.

Ensuring against anti-competitive conduct is also the goal of this Commission. Restricting UTLD's use of nonregulated accounting procedures is intended to meet this objective. Accordingly, UTF may provide the following services to UTLD through tariff or contract:

- 1, Billing and Collection Services (tariffed);
- 2. Operator Services;
- 3. Telemarketing Services;
- 4. Direct Mail Services;
- 5. Trouble Reporting;
- 6. Feature Group D Access (tariffed);
- 7. Floor Space; and

8. Employee Time (eg., accounting, legal, tariff development, general services, engineering).

Fair competition will be maintained in UTF's offering of these services. UTF's Billing and Collection Service is presently being offered to ATT-C, as well as to other IXCs, pursuant to the Access Services Tariff. UTF already provides FGD access service, pursuant to tariff to several IXCs. Therefore, in situations in-

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volving services provided pursuant to tariff, UTF must comply with tariff charges pursuant to <u>Section 364.09</u>, <u>Florida Statutes</u>, which prohibits rebates or special rates.

All other services enumerated in the foregoing list are to be offered pursuant to contract (unless the service is offered to all other IXCs in which case nonregulated accounting procedures may be used). These contractual arrangements may be afforded to all IXCs, and if so, will be provided in an equitable manner with similar terms and conditions as offered to UTLD. We are satisfied that the stipulation regarding the disclosure of contracts between UTF and UTLD will help ensure fair competition in the services provided by UTF. The record demonstrates that it is in UTF's best interest to deal fairly and equitably with all IXCs, whether through tariffed services or those offered pursuant to contract.

UTF will purchase UTLD's accounts receivable pursuant to UTF's Access Services Tariff which provides an adjustment for uncollectibles and how deposits held by UTF are applied. UTF's billing and collection services for UTLD should be in accordance with UTF's Access Services Tariff (Section E-8) which is identical to those billing and collection services performed for ATT-C and other IXCs.

We are satisfied that competition has been adequately addressed. However, we believe it is appropriate to impose certain conditions upon UTF's ability to share its proprietary information and/or other information with UTLD.

The following list, though by no means exclusive, identifies information considered proprietary by the IXCs: their access contracts; the number of customers they each serve; their individual traffic patterns; their credit reports; etc. Each of the IXCs in turn expressed the concern that the potential for abuse of proprietary information held by UTF was too great not to require some Commission intervention.

UTF responded that it intends to treat as confidential any information for which an IXC requests such treatment. Witness Reynolds stated that UTF maintains the confidentiality of contracts as standard practice. It was his opinion that the IXCs should be assured of fair treatment given UTF's track record in that area. Although the record supports UTF's assertions regarding its prior "track record", we believe that, given the competitive nature of the IXC market, the certification of UTLD may provide UTF an incentive to misuse information. Therefore, we impose the following safeguards:

1. No officer or employee of UTLD shall have access to any proprietary information held by UTF unless somehow it meets condition 2;

2. Any information provided to UTLD should be available to all other Florida IXCs, be it confidential or otherwise;

3. UTF shall take steps to inquire of every IXC, whenever any IXC information is given to UTF, whether that information should be held confidential; and

4. Following the above guidelines, UTF and UTLD should submit to the Commission, for its approval, a plan on how UTF proposes to ensure that all proprietary information held by UTF will remain confidential.

Another potential threat to competition was raised by ATT-C. During the hearing, the attorney for ATT-C questioned whether the likelihood existed that UTLD would sell or transfer its eventual customer base to US Sprint. To alleviate this concern, UTF stipulated that there would be no transfer of a customer base from UTLD to anyone, without seeking the Commission's specific approval. We accept UTF's representation and believe it adequately addresses ATT-C's concern.

Finally, the parties and staff questioned whether the potential for customer confusion would hinder competition. UTLD is clearly relying on the United name to garner market share, and it's doubtful customers of UTLD will consider it an entity unrelated to UTF. Our desire is that UTF not purposely promote this concept through misleading advertisements. UTLD's marketing strategy, employed in other jurisdictions, encourages the customer to "stay with United, the people you know", or "avoid dealing with a stranger". We find this type of advertising to be misleading. Therefore, UTLD and UTF may not directly state or imply that doing business with UTLD is the same as doing business with UTF.

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While we recognize this condition may prove difficult to enforce, we believe monitoring of the calls handled by marketing representatives will indicate if problems exist. Accordingly, UTF is directed to instruct its marketing agents not to discriminate against the other IXCs by suggesting potential customers subscribe to UTLD. Additionally, UTF shall provide to its presubscription customers, as a matter of practice, a list of all IXCs which will participate in presubscription in a given UTF service area.

We believe the conditions outlined in this section sufficiently lesson the potential anti-competitive effect UTLD's entrance into the market has upon the entire IXC industry.

COMPENSATION TO UNITED TELEPHONE COMPANY OF FLORIDA

Our final modification to UTLD's grant of authority is the imposition of the compensation payment. We find it is in the public interest to require UTLD to compensate UTF for the many intangible benefits it receives, including, but not limited to the following: the use of the United name; the use of the United logo; reliance on the United reputation; immediate access to financing; and the ability to capitalize, through contractual arrangements, on a trained, skilled workforce.

UTLD's relationship to UTF avoids all the start-up costs a fledgling competitor faces when it enters the long distance market. UTF is essentially a one-stop-shopping center for all of UTLD's technical, personnel, administrative, informational and financial needs. We find it unfair to allow UTLD to rely on these benefits without compensating UTF.

Accordingly, the compensatory fee reflects our belief that these benefits were established and are being maintained by the monopoly company, UTF, at ratepayers' expense. The actual fee to be collected shall equal 2.8% of the difference between net revenues (gross revenues minus uncollectibles) and originating and terminating access charges. However, in no event shall the fee exceed, on an after tax basis, 17.5% of UTLD's net operating income to be computed without the fee. Because UTLD only directly pays originating access charges, it must estimate its terminating access charges in order to implement this formula, because its terminating access charges will be paid through another carrier. Therefore, for purposes of calculation, terminating access charges can be derived from conversation minutes. Conversation triggers the imposition of terminating access charges. Terminating minutes can then be estimated from originating minutes, since originating access minutes consist of two elements: conversation minutes and nonconversation minutes. Nonconversation time amounts approximately to 8.92% of intrastate interLATA 1+ messages. Therefore, intrastate interLATA terminating access minutes shall be computed by dividing originating access minutes by the variable 1.0892.

Finally, we recognize that in the future additional services will be provided by the unregulated entity. The result will be a vast pool of resources developed and maintained at the expense of the monopoly's ratepayers but used increasingly by unregulated operations. Therefore, by our ?? in this docket, we announce our intention to require payments to regulated utilities for intangible benefits provided to nonregulated affiliates.

FINDINGS OF FACT

1. United Telephone Long Distance's application for a Certificate of Public Convenience and Necessity must be modified to minimize the potential for anti-competitive practices and the possibility of cross-subsidization.

2. United Telephone Long Distance may exist as a separate subsidiary of United Telephone Company of Florida.

3. United Telephone Long Distance may receive financing from United Telephone Company of Florida.

4. United Telephone Company of Florida may employ its nonregulated accounting procedures for services it provides to United Telephone Long Distance only if it offers that service to all interexchange companies.

5. United Telephone Long Distance shall compensate United Telephone Company of Florida for use of the United name, logo and reputation, pursuant to the terms of this order.

CONCLUSIONS OF LAW

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1. Approval of United Telephone Long Distance's application for a Certificate of Public Convenience and Necessity to provide intrastate long distance service is in the public interest.

2. United Telephone Company of Florida shall not discriminate in providing services to United Telephone Long Distance.

3. United Telephone Long Distance must comply with the terms of this order, as well as all applicable statutes and rules, including, but not limited to, Chapter 364, Florida Statutes, and <u>Rules</u> 25-24.455 through 25-24.495, Florida Administrative Code.

4. The stipulation among the parties, pursuant to which United Telephone Company of Florida will make available, to a requesting IXC, a list of its departments providing service to United Telephone Long Distance and a copy of all contracts, agreements, memorandum or other documents that govern the price, terms or conditions on which services are provided to United Telephone Long Distance, is in the public interest and is hereby approved.

ORDERING PARAGRAPHS

In view of the foregoing, it is therefore,

ORDERED by the Florida Public Service Commission, that all findings in the body of this order are hereby expressly adopted both in form and content. It is further

ORDERED that United Telephone Long Distance, Inc.'s application for a Certificate of Public Convenience and Necessity to provide long distance service is hereby granted in accordance with the requirements of this order. It is further

ORDERED that United Telephone Company of Florida, in conjunction with United Telephone Long Distance, Inc. submit a plan within thirty days of the issuance date of this order which outlines how United Telephone Company of Florida proposes to ensure that all proprietary information held by it remains confidential. It is further

ORDERED that United Telephone Company of Florida is bound by the representation of its attorney

that United Telephone Long Distance, Inc. will not sell of transfer its customer base without first obtaining this Commission's approval. It is further

ORDERED that this docket be closed upon receipt of United Telephone Company of Florida's plan (to be developed with United Telephone Long Distance, Inc.) which outlines the procedures it will follow in handling proprietary information.

By ORDER of the Florida Public Service Commission, this <u>2nd</u> day of <u>MARCH</u>, <u>1988</u>.

STEVE TRIBBLE, Director

Division of Records and Reporting

by: <u>Kay Flynn</u>

Chief, Bureau of Records

(SEAL)

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Westlaw.

88 FPSC 7:309, 1988 WL 1527707 (Fla.P.S.C.)

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In Re: Application of United Telephone Long Distance for Resale Certificate. Docket No. 870285-TI Order No. 19734

> Florida Public Service Commission July 27, 1988

Before Katie Nichols, Chairman, Thomas M. Beard, Gerald L. Gunter, John T. Herndon and Michael McK. Wilson, Commissioners. <u>ORDER DISPOSING OF MOTION FOR RECON-</u>

SIDERATION

BY THE COMMISSION:

The motion for reconsideration of certain portions of Order No. 18939, filed by United Telephone Long Distance, Inc. and United Telephone Company of Florida (UTF/UTLD) is denied. UTF/UTLD failed to allege sufficient facts for this Commission to conclude that it arrived at its decisions in that order due to mistake, oversight or misapprehension of law or fact. However, upon this Commission's own motion it has considered some of the rulings set forth in Order No. 18939 and hereby clarifies that order to the extent set forth below.

CASE BACKGROUND

Order No. 18939, issued March 2, 1988, granted UTLD the authority to provide interexchange services and allowed it to be structured as a subsidiary of UTF. That order imposed certain conditions and limitations upon the type of relationship that could exist between UTF, the parent and UTLD, its subsidiary. For instance, while we allowed UTF to provide financing to UTLD, we required UTLD to pay a compensatory payment to UTF for the benefits UTLD derived due to its affliation with UTF. We also imposed conditions and limitations upon UTLD's authority to provide long distance service due to our concerns that the nature of the relationship between UTF/UTLD would increase the opportunity for anti-competitive practices or the possibility of cross-subsidization. All modifications to the original application reflected our attempt to balance the potential benefits to UTF's ratepayers with the potential detriments to UTLD's competitors that UTLD's entry into the marketplace could create.

On March 17, 1988, UTF/UTLD filed its motion for reconsideration alleging that portions of Order No. 18939 were "unnecessary, inappropriate and inconsistent with other findings and conclusions reached by the Commission."Specifically, UTF/UTLD asked for reconsideration of our prohibition against UTF employing its nonregulated accounting procedures for services it offers to UTLD unless those services were offered to other interexchange carriers (IXCs); our restriction on the manner in which UTF/UTLD could identify their business relationship; our requirement that UTF purposefully inquire of every IXC as to whether the information the IXC provides to UTF is confidential; and our statement in the order which announced our intention to require nonregulated affliates to compensate the ratepayers of the regulated utilities for the benefits derived from the association.

DISCUSSION

Having considered the criteria necessary to sustain a motion for reconsideration, pursuant to <u>Rule</u> <u>25-22.060</u>. Florida Administrative Code we conclude that UTF/UTLD failed to allege sufficient facts to support its position that our decisions in Order No. 18939 were arrived at due to error, oversight or misapprehension of law or fact. Accordingly, the motion is denied. However, we find it necessary to clarify certain portions of the order.

Our first modification to Order No. 18939 will be to delete the entire fourth paragraph on page ten of the order. We believe this paragraph contemplates a policy much broader than the one which may be drawn from out requirement of the compensatory payment in this docket. Accordingly, the paragraph will be striken from the order.

Our second point of clarification will be to remove the affirmative obligation we imposed upon UTF to inquire of every IXC, each time the IXC provides information to UTF, whether the information must be treated as confidential. Instead, we will place the

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burden on each IXC to classify its information as confidential and the responsibility on UTF to comply with such requests. We believe it is more appropriate to require each IXC to identify what material it wants handled confidentially than to order UTF to assume this responsibility.

The third point we considered will not result in a change to the order but will merely provide clarification. Order No. 18939 provides that "UTLD and UTF may not directly state or imply that doing business with UTLD is the same as doing business with UTF."We believe this statement sufficiently restricts UTF/UTLD from declaring that the two companies are one and the same. However, upon consideration, we conclude that the terms of the order do not prohibit UTF/UTLD from publicly identifying the relationship that exists between the regulated utility and the unregulated utility. Accordingly we have no objection to UTLD identifying itself as a subsidiary of UTF.

The final point we have considered results in a significant modification to the order. We have decided that UTF will be allowed to employ its nonregulated accounting procedures for services and facilities it deems appropriate to offer only to UTLD. We had originally limited UTF's use of its nonregulated accounting procedures to only those services and facilities it offered to other IXCs. Our prior decision to limit UTF's use of its nonregulated accounting procedures was done to ensure, to the greatest extent possible, an arms length relationship would exist between the parent company, UTF, and its subsidiary, UTLD. However, upon consideration we find that we have created an artificial barrier that would likely result in UTF either being forced to enter into contrived contracts in order to offer services to UTLD, or being forced to "offer" services to other IXCs knowing that no IXC would want the service. This was not the result we intended. Accordingly, we will permit UTF to utilize its nonregulated accounting procedures to govern the services and facilities it offers to UTLD which are not tariffed or suitable for contract. We are confident that this objective method of allocating costs will lessen the opportunity for cross-subsidization.

Therefore, based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Motion for Reconsideration of Order No. 18939 filed by United Telephone Long Distance, Inc. and United Telephone Company of Florida is hereby denied. It is further

ORDERED that on our own motion Order No. 18939 is clarified or modified to the extent outlined in the body of this order. It is further

ORDERED that this docket remain open pending completion of our review of United Telephone Company of Florida's plan regarding its treatment of proprietary information submitted pursuant to Order No. 18939.1t is further

ORDERED that Order No. 18939 is affirmed in all other respects, except as to portions modified by this order.

By Order of the Florida Public Service Commission, this 27th day of JULY, 1988.

STEVE TRIBBLE, Director

Division of Records and Reporting

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