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Public Service Commission

February 1, 2016

RECEIVED-FPSC
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COMMISSION
CLERK

Mr. John T. Butler
Assistant General Counsel – Regulatory
700 Universe Boulevard
Juno Beach, FL 33408-0420


Re: Docket No. 150265-EI, Petition for approval of 2015 nuclear decommissioning study, by Florida Power & Light Company.

Mr. Butler:

Staff has completed its initial review regarding Florida Power & Light's 2015 Nuclear Decommissioning Study and we have some questions. Please provide your responses to the attached data and documents request by March 2, 2016.

Should you have any questions, or need further information, please do not hesitate to contact Devlin Higgins at (850) 413-6433.

Sincerely,


Devlin Higgins
Public Utilities Analyst

Attachment

cc: Office of Public Counsel
Office of Commission Clerk ✓

General

1. Has Florida Power & Light (FPL) received Spent Nuclear Fuel (SNF) reimbursements from the Federal Government as a result of the 2009 Settlement Agreement? If yes, please indicate the date each reimbursement was received and its associated reimbursement amount.
2. Please indicate any state jurisdictions FPL is aware of that have not allowed utilities to include SNF settlements in their decommissioning funding analyses. Please include the respective order numbers with the decisions.
3. Do the costs included in the subcategory Spent Fuel Management (as seen on Tables 3.1b of both Studies) relate entirely to the Department of Energy's (DOE) failure to meet its contractual obligations for SNF disposal? If not, please identify the portion of costs that is solely related to the DOE's failure to meet its contractual obligations.
4. What activities and costs does FPL intend to credit with its SNF reimbursements?
5. Please explain the basis for FPL's assumed projected date for the DOE to begin any transfers/pick up of commercial SNF in 2030.
6. The following requests addresses matters relating to independent spent fuel storage installations (ISFSI).
 - a. What is the operational status' of both ISFSIs at the TP and SL sites?
 - b. If either ISFSIs at the TP and SL sites are operational, please indicate their respective in-service dates.
 - c. If the response to (b.) is affirmative, is there any spent fuel currently being stored in either ISFSI?

7. The following request relates to ISFSI capital and operations & maintenance (O&M) costs.
 - a. Has FPL recovered any ISFSI costs through the Environmental Cost Recovery Clause (ECRC)?
 - b. If the response to (a.) is affirmative, have any ISFSI capital costs been recovered through the ECRC?
 - c. If the response to (a.) is affirmative, what, if any, operating and maintenance costs have been recovered through the ECRC?
 - d. How do such costs identified in (a.) differ from the costs included in FPL's 2015 Decommissioning Study?
 - e. Please identify the number of ISFSIs in FPL's cost estimates that it anticipates for each site.
 - f. Please identify the annual costs, excluding labor, used for O&M of the spent fuel pool and the ISFSI, respectively.
 - g. Please identify the unit cost used for pricing internal multi-purpose canisters for use with the ISFSIs. Please identify the source for the unit cost.

8. For the purposes of the following request, please refer to page xii of xx, of the Decommissioning Cost Analysis (in either of the TP or SL studies).
 - a. Please elaborate on the discussion/statement (in the first full paragraph) of the ability of the Waste Control Specialists (WCS) facility to "accept limited quantities of non-Compact waste." Specifically, what is meant by "limited quantities"?

- b. Please separately indicate the per unit disposal cost for Class A, B, and C wastes assumed in the decommissioning cost estimates.
 - c. Has the DOE agreed with FPL that it is responsible for disposing Greater than Class C (GTCC) waste? Please identify any documents where the DOE's position on this matter is specified.
 - d. To what waste facility was it assumed that GTCC waste be sent for disposal in the 2010 TP & SL decommissioning studies?
9. For the purposes of the following requests, please refer to the Tables titled "DECON Cost Summary" of the TP and SL Plants, located on pages xix of xx in both studies.
 - a. Please explain each of the cost elements listed in these summary tables, including a sample listing of what each cost element contains.
 - b. Please explain the development of the allocation of costs assigned to the three aggregate categories of NRC License Termination, Spent Fuel Management, and Site Restoration.
 - c. Please explain how the fixed overhead charges shown in this summary table were developed.
 - d. Please identify the fixed overhead percent used in the decommissioning cost studies.
10. Please refer to Appendix A of the Decommissioning Cost Analysis, pages 1-4.
 - a. Please generally describe the "Unit Cost Factor" method of estimating the costs of decommissioning nuclear facilities.
 - b. Does the "[c]rew" on page 3 of 4 assume in-house or contract labor? Please explain the basis for the assumption.

- c. Do the labor rates on page 3 of 4 reflect fully loaded rates? If affirmative, what portion of each rate is associated with the base rate, labor overhead (including fringe benefits), and general and administrative overhead.
 - d. Please explain how the labor rates on page 3 of 4 were determined, including any assumptions.
 - e. The third note on page 4 of 4 indicates that material and consumable costs were adjusted using the regional indices for Miami, Florida. Please provide an example showing a calculation of the cost adjustment.
 - f. Please provide the regional indices for Miami, Florida used to adjust material and consumable costs.
 - g. Please identify the item, or items, for which the costs were obtained from McMaster Carr Spill Control.
 - h. Please explain how R.S. Means was used in deriving the equipment and consumables costs.
 - i. Please provide the two pages from R.S. Means that are referenced on page 4 of 4.
11. Please explain the Nuclear Regulatory Commission (NRC) requirements, if any, regarding site restoration.
12. Please describe, if known, FPL's future plans for the St. Lucie and Turkey Point (Units 3 & 4) sites after decommissioning.
13. The nature of this request is an attempt to gain insight into general industry experience. From study to study, staff has seen variances in volumes of nuclear waste (including soils) assumed for controlled disposal. Not specific to any study comparisons, and generally speaking only, please discuss some factors that lead to changes in volumes of

waste assumed for disposal, i.e. larger area of the nuclear site surveyed/incorporated into the study, more advanced characterizations, etc.

14. Please identify each item that requires specific FPSC ruling to obtain IRS approval of FPL's treatment of decommissioning costs for tax purposes.
15. Please confirm that both the TP and SL decommissioning cost analyses assumed no net-positive salvage value (decommissioning cost offset) for scrap metals.
16. To the extent the Company can disclose, please generally describe the security measures that will be in place during plant decommissioning periods through the conclusion of ISFSI operational/ISFSI decommissioning periods.

Turkey Point

17. For the purposes of the following requests, please refer to page xi of xx, Turkey Point Nuclear Plant, Units 3 and 4, Decommissioning Cost Analysis, the narrative under Methodology states that the decommissioning cost estimates reflect:

lessons learned from TLG's involvement in the Shippingport Station Decommissioning Project, completed in 1989, as well as the decommissioning of the Cintichem reactor, hot cells and associated facilities, completed in 1997. In addition, the planning and engineering for the Rancho Seco, Trojan, Yankee Rowe, Big Rock Point, Maine Yankee, Humboldt Bay-3, Oyster Creek, Connecticut Yankee, Crystal River, San Onofre and Vermont Yankee nuclear units have provided additional insight into the process, the regulatory aspects, and technical challenges of decommissioning commercial nuclear units.

- a. Please explain in detail how the lessons learned were specifically reflected in the current decommissioning cost estimates.
 - b. Please detail what additional insight the planning and engineering for the Rancho Seco, Trojan, Yankee Rowe, Big Rock Point, Maine Yankee, Humboldt Bay-3, Oyster Creek, Connecticut Yankee, Crystal River, San Onofre and Vermont Yankee nuclear units nuclear units provided in the cost estimate process, the regulatory aspects, and technical challenges.
18. For the purposes of the following request, please refer to Section 3, page 53 of 60, Turkey Point Nuclear Plant, Units 3 and 4, Decommissioning Cost Analysis. Please explain the basis for FPL's assumed start date of 2031 for pickup and transfer to the DOE of SNF fuel from the TP Site.

The following requests (19-31) refer to Section 11, Comparison Report, Comparative Analysis of Cost Studies, 2010 & 2015 Cost Studies.

Security

19. Please refer to page 2 of 15. To the extent the Company can disclose, please further discuss the factors leading to a increase of approximately \$92,000,000, or 66%, in security costs from 2010-2015.

Spent Fuel Management (ISFSI Related)

20. Please refer to page 3 of 15. Please further explain the causes of increase in Spent Fuel Management (ISFSI related) costs. Specifically, why did costs related to the three campaigns (Pool to DOE, Pool to ISFSI, and ISFSI Unloading) increase by a combined approximate 1300% from 2010 to 2015.

Low-Level Radioactive Waste Disposal

21. Please refer to page 4 of 15. It is stated in the Low-Level Radioactive Waste Disposal narrative that “[t]he waste inventory, against which the disposal rate was applied, was increased with a one-time change in the packaging density for containerized waste.” Please discuss when and why this change in the packaging density for containerized waste was performed.
22. In the fourth paragraph, the narrative reads “disposition of the horizontal storage modules used to store fuel and targeted for remediation” as adding to the cost increase in this category. Are any of these costs for disposing of the horizontal storage modules factored into the DOE settlement and reimbursement analysis?
23. Also in the fourth paragraph, the narrative reads “[a]dditionally... contaminated soils from past construction projects (approximately 5,220 cubic yards) were added to the current estimate.” Please identify the construction projects being referred to and elaborate on why the additional soil/disposal costs are being added to the 2015 Study.

Transportation

24. Please refer to page 6 of 15. The narrative indicates the increase in transportation costs are a result of a combination of a higher tariffs, fuel charges, and additional shipments in 2015 as opposed to 2010.
- a. How does the Company ascertain or estimate tariff charges? If a third-party is relied upon, please identify the source.
 - b. How are fuel surcharges determined and/or estimated?
 - c. Please explain in detail how fuel surcharges/costs increased from the 2010 estimate.

Energy

25. Please refer to page 6 of 15. The narrative indicates the increase in energy costs are a result of a higher purchase power cost rate in 2015, as opposed to 2010. Is this the rate FPL currently pays for purchase power? If not, please identify the entity's purchase power rate being referred to.

Packaging

26. Please refer to page 6 of 15. The narrative reads "[t]he 2015 cost model assumed a lower waste packaging density than the prior study (based upon industry experience). Please identify the "cost model" and elaborate on the specific industry experience being referred to in this passage.

Property Taxes

27. Please refer to pages 6 and 8 of 15. Please further explain how property taxes associated with the TP site increased by an approximate 835% from 2010 – 2015 given what

seemingly would constitute a tax reduction in that site structures are no longer included/estimated for tax assessment purposes.

Site Characterization and License Termination Surveys

28. Please refer to page 7 of 15. Please further explain how site characterization and license termination survey costs associated with the TP site increased by an approximate 107% from 2010 – 2015.

Fixed Overhead

29. Please refer to page 7 of 15. Please elaborate on what is meant by “the annual site cost, as provided for Turkey Point.”

Florida LLRW Inspection Fees

30. Please refer to page 8 of 15, Table 1, titled “Cost Comparison,” of both the Turkey Point (Section 11) and St. Lucie (Section 12) Comparison Reports (2010 – 2015). Please elaborate on what led to an increase of Florida LLRW (low-level radioactive waste) Inspection Fees (approximately 82%) at Turkey Point when the Company estimated a much lower increase at St. Lucie (4%). Please also briefly discuss why the overall 2015 Dollar costs of inspection fees are significantly higher at St. Lucie versus Turkey Point (\$5,130,000 SL vs. 1,074,000 TP).
31. Please explain the methodology used in estimating costs for each cost center shown in Table 1 of the Cost Comparison Report, 2010-2015. How, if at all, did that methodology change from the 2004-2010 Cost Comparison Report filed in Docket No. 100458-EI?

St. Lucie

32. For the purposes of the following request, please refer to FPL's 2015 Nuclear Decommissioning Study, St. Lucie Nuclear Units Assumptions, page 2 of 11. In the first paragraph titled "Decommissioning Methods," it is written that "Decommissioning also includes the dismantlement, disposal and site restoration activities associated with the non-contaminated portion of the facilities. These activities are not required for termination of the operating license, but are required to address other non-radiological requirements associated with the release of the site." Please identify what specific requirements are being referred to in this passage.
33. For the purposes of the following request, please refer to FPL's 2015 Nuclear Decommissioning Study, St. Lucie Nuclear Units Assumptions, page 3 of 11. Please provide a sample of the items contained in the costs category "other."
34. For the purposes of the following request, please refer to FPL's 2010 Nuclear Decommissioning Study, St. Lucie Nuclear Units Assumptions, page 7 of 11, and FPL's 2015 Nuclear Decommissioning Study, St. Lucie Nuclear Units Assumptions, also page 7 of 11. Please discuss why the "Cost Allocation Factors" for "Participants" - Orlando Utilities Commission and Florida Municipal Power Agency - of St. Lucie Unit No. 2 changed from 14.84152%, in 2010, to 14.85067%, in 2015.
35. Do Orlando Utilities Commission and Florida Municipal Power Agency have their respective shares of the current decommissioning cost estimate accumulated in their decommissioning funds as of December 31, 2015?
36. For the purposes of the following requests, please refer to Section 3, page 53 of 60, St. Lucie Nuclear Plant, Units 1 and 2, Decommissioning Cost Analysis. Please explain the

basis for FPL's assumed start date of 2032 for pickup and transfer to the DOE of SNF fuel from the SL Site.

The following requests (37-42) refer to Section 12, Comparison Report, Comparative Analysis of Cost Studies, 2010 & 2015 Cost Studies. Please note for questions regarding St. Lucie's comparative analysis that if the Company's responses and reasoning are the same, or nearly the same, for earlier questions concerning Turkey Point's Comparison Report, please indicate that only. Staff's analysis for its recommendation can be based on a single response of similar reasoning across all units provided there is no material difference.

Transportation

37. Please refer to pages 6 and 8 of 15, of both the St. Lucie and Turkey Point Comparison Reports (2010 – 2015). The narrative indicates the increase in transportation costs are a result of a combination of higher tariffs, fuel charges, and additional shipments in 2015, as opposed to 2010.
- a. Please generally explain how estimated transportation costs are formulated.
 - b. How does the Company ascertain or estimate tariff charges? If a third-party is relied upon, please identify the source.
 - c. How are fuel surcharges determined and/or estimated?
 - d. Please explain why fuel surcharges/costs increased from the 2010 estimate.
 - e. Why is the transportation cost increase only approximately 8% from 2010 – 2015 for St. Lucie, when the transportation cost assumed for Turkey Point increased 44% over the same study period?

Packaging

38. Please refer to page 6 of 15. The narrative reads “[t]he 2015 cost model assumed a lower waste packaging density than the prior study (based upon industry experience). Please elaborate on the specific industry experience being referred to in this passage.

Property Taxes

39. Please refer to page 6 of 15, of both the St. Lucie and Turkey Point comparison Reports (2010 – 2015). Please further discuss the reasons for the reduction in assumed property taxes (approximately 50%) from 2010 to 2015 for the St. Lucie site. Please also elaborate on what led to a reduction in assumed property taxes at St. Lucie when the Company is estimating a substantial increase at Turkey Point (approximately 835%).
40. Please refer to page 8 of 15, Table 1, titled “Cost Comparison,” of both the St. Lucie and Turkey Point comparison Reports (2010 – 2015).
- a. Please define the acronyms “INPO” and “NEI,” which are both located in the second to last row of distinct cost centers.
 - b. Please also elaborate on what led to a increase of INPO and NEI Fees (approximately 83%) at St. Lucie at the same time the Company estimated a much smaller increase of similar fees at Turkey Point (approximately 10%).
41. Please refer to page 13 of 15, Table 6, titled “Decommissioning Waste Summary.”
- a. Please discuss what material and/or factors led to an approximate 94,000 additional cubic feet of containerized and bulk debris (Class A Waste) assumed for disposal.
 - b. Please discuss what material and/or factors led to 4,270 additional cubic feet of GTCC assumed for disposal.

- c. For the following request, please also refer to page 7 of 15. On this page, the narrative under title "Off-Site Waste Processing," indicates EnergySolutions rates, under contract were used to estimate costs. In what row or waste class in Table 6 is this statement corresponding to?
 - d. Please explain why the total volume of waste (excluding Processed/Conditioned) assumed for disposal at the St. Lucie site is approximately five times greater than the total volume of waste at the Turkey Point site (as shown on page 13 of 15, Table 6, of Turkey Point's 2010 - 2015 Comparison Report)? Please list a sample of items assumed for disposal that account for, or contribute to, this variance.
42. Please explain the methodology used in estimating the costs for each cost center shown on page 8 of 15, Table 1, of the Cost Comparison Report, 2010-2015. How, if at all, did that methodology change from the 2004-2010 Cost Comparison Report filed in Docket No. 100458-EI?

Contingency

43. Generally speaking, please list possible examples of unforeseeable events that a contingency percentage might address.
44. From the decommissioning experience perspective of TLG Services, Inc. (TLG), please identify some of the activities for which contingency dollars have been needed to respond to, compensate for, and/or provide adequate funding of decontamination and dismantling/decommissioning tasks.
45. Has the AIF/NESP-036 report, "Guidelines for Producing Commercial Nuclear Power Plant Decommissioning Cost Estimates" been changed or updated since 2010? If not, is the version relied upon for the 2015 analysis the same version FPL utilized for its 2010 Turkey Point and St. Lucie decommissioning estimates?

End of Life Materials and Supplies

46. For the purposes of the following requests, please refer to the Assumptions tab of the 2015 Decommissioning Studies, page 7 of 10 for Turkey Point, and page 8 of 11 for St. Lucie. FPL states that the Florida Public Service Commission (Commission) authorized it in Order No. PSC-02-0055-PAA-EI to begin recording the amortization of estimated end of life materials and supplies (EOL M&S) costs as a base rate fuel expense with a credit to a separate unfunded sub-account of Reserve Account 228. However, page 25 of that Order indicates that the Commission found that the amortization expense associated with EOL M&S inventories be accounted for as a debit to nuclear maintenance expense and not as a base rate fuel expense.
- a. Please explain how FPL has been accounting for the annual EOL M&S amortization expenses approved in Order PSC-02-0055-PAA-EI and whether its accounting treatment complies with the Commission's Order.
 - b. Based on current estimates shown in Support Schedule E of both studies, please indicate the resulting annual amortization expenses (for both plants) for EOL M&S inventories and provide the supporting calculations.
 - c. Is FPL proposing a different accounting treatment for the EOL M&S inventories amortization in the current decommissioning studies? If so, please explain the change and why the accounting treatment previously approved is not still appropriate.
 - d. FPL proposes that any change in amortization accruals relating to EOL M&S inventories amortization should be addressed in FPL's next base rate proceeding. Please explain why.

47. For the following request, please refer to Schedule E, Page 1 of 1, 2015 Decommissioning Studies, for both Turkey Point and St. Lucie Nuclear Units.
- a. Please identify the major factors that would affect the cost estimate of EOL M&S.
 - b. Please explain how the amounts on lines "Adjusted Ending Inventory Value @ End of License" were derived for each nuclear plant (TP and SL). Please provide any supporting work papers.
 - c. How does FPL determine the salvage values of its EOL M&S?
 - d. Based on current estimates shown in Support Schedule E, please indicate the resulting annual amortization expense for EOL M&S inventories (both TP and SL) and provide the supporting calculations.

Last Core of Nuclear Fuel

48. The following series of questions relate to research and possible findings surrounding the last core of nuclear fuel (last core):
- a. Please identify and describe any research FPL is aware of that has been or is currently being undertaken regarding possible ways to minimize the costs of the last core.
 - b. Please identify any information regarding the feasibility of moving the unburned fuel remaining at any nuclear unit at the time of unit shutdown to another unit.
 - c. Please indicate any new technologies on the horizon that would allow FPL to burn all the nuclear fuel by the time each nuclear unit ceases operation so there is no unburned fuel remaining.
 - d. Please indicate any information regarding the possibility of redesigning the burn cycles to reinsert once-burned fuel instead of fresh fuel in the last cycles prior to shutdown. What would be the effect?
 - e. Please indicate any information regarding the possibility of a fuel designed specifically for the last cycles to eliminate the last core.
 - f. Please indicate the possibility of a nuclear fuel reprocessing industry being developed in the future.
 - g. Please identify orders from the Federal Government and/or any other states that FPL knows to have addressed cost recovery of the last core.
49. Please explain how FPL is currently accounting for the amortization of the last core.
50. Please identify the amount of annual amortization expense associated with the last core that FP&L is currently recording.

51. Please detail FPL's exact methodology for determining the cost of unburned fuel remaining in the reactor at the end of plant life.
52. For the following request, please refer to Schedule F, Page 1 of 1, 2015 Decommissioning Studies, for both the Turkey Point and St. Lucie Nuclear Units. Please indicate the resulting annual amortization expense for the last core and please provide the supporting calculations for this request.

Nuclear Decommissioning Trust Fund

53. For the following request, please refer to FPL's 2015 Nuclear Decommissioning Study, Executive Summary page 1 of 2. Here it is stated that "the currently calculated funding position has narrowed primarily because the increase in decommissioning costs outpaced the realized earnings from the trust fund investments over the last five years."
- a. Has FPL's total decommissioning fund earned at least the Consumer Price Index (CPI) level during the last five years? (December 31, 2010 to December 31, 2015)?
 - b. Please provide a schedule detailing the nuclear decommissioning trust fund performance (calculated net of administrative costs on an after-tax, time weighted rate of return basis as of 12/31/2015) relative to the CPI for the past one year, two years, three years, five years, ten years, and since inception.
 - c. Please further elaborate on the statement "[t]he 2015 study and the 2010 study have been prepared excluding the unrealized gains and losses. If one includes these unrealized gains, the funding position actually increased modestly between 2010 and 2015, reflecting an average annual earnings rate for the trust funds of about 5.1 percent over the five year period."
54. Please explain how FPL's current Decommissioning Cost Studies comply with the NRC's rule on financial requirements for nuclear power reactors.
55. Please provide the NRC's minimum decommissioning trust fund requirements for Turkey Point Units 3 and 4, and St. Lucie Units 1 and 2, expressed in 2015 dollars.

56. Please explain the extent to which FPL's collections made to assure the availability of adequate decommissioning funds exceed the minimum NRC requirements. Please include copies of any correspondence to or from the NRC regarding this matter.
57. Please explain how FPL is complying with NRC requirements as they pertain to control of the nuclear decommissioning trust funds.
58. Please explain how FPL is complying with NRC requirements as they pertain to management of the investments in the decommissioning trust funds.
59. Please explain whether FPL has requested any exceptions to the NRC guidelines on decommissioning reserves. If so, please provide copies of any related correspondence to and from the NRC regarding this matter.
60. Please provide the most recent status report FPL submitted to the NRC of its decommissioning funds. When is the next status report due to the NRC?
61. Should a minimum fund earnings rate be imposed by the Commission? If affirmative, please explain how and why a minimum fund earnings rate should be determined.
62. For the purposes of the following request, please refer to Section 2, Assumptions, page 1 of 10 for the TP Plant, and page 1 of 11 for the SL Plant. Given that funding status is highly dependent on assumed escalation rates, please explain why FPL believes its range of 3.11 percent, to 3.23 percent (for all TP and SL Nuclear Units), in assumed average escalation rates are appropriate for use in this proceeding.
63. For the purposes of the following request, please refer to Support Schedule G in both the TP and SL studies. Regarding the determination of escalation rates, please discuss in detail the reasons why each of the individual inflation indices for labor, materials, shipping, burial, and other were selected.

64. Please identify the discount rate used throughout the decommissioning studies to arrive at 2015 dollar values.
65. Please explain FPL's investment strategy for its nuclear decommissioning trust. Please discuss in detail the objectives and guidelines governing the trust funds such as dollar/portfolio size limitations on issuers, and any other restrictions or constraints.
66. Please provide a detailed breakdown of the trust fund portfolio by type of securities held, maturity composition (average maturity), credit rating of fixed income investments, and other relevant categories.
67. Please discuss the relationship FPL has with the trustee of its nuclear decommissioning trust funds from the inception of the trust through the present. Please include in this discussion an explanation of how the trustee was selected, whether or not the trustee is affiliated with the utility, and how the trustee or its role has changed over time.
68. Please discuss the relationship FPL has with the fund manager of its nuclear decommissioning trust funds from the inception of the trust through the present. Please include in this discussion an explanation of how the fund manager was selected, whether or not the fund manager is affiliated with the utility, and how the fund manager or its role has changed over time.
69. Please provide a schedule detailing the trustee fee (all costs as a percentage of average asset balance as of 12/31/2015) for FPL's pension fund, employee savings fund, storm damage reserve, and nuclear decommissioning trust fund. Please include an explanation of the differences, if any, in the trustee fees for each of these funds.
70. Please provide a schedule detailing the investment manager fee (all costs as a percentage of average asset balance as of 12/31/2015) for FPL's pension fund, employee savings

fund, storm damage reserve, and nuclear decommissioning trust fund. Please include an explanation of the differences, if any, in the investment manager fees for each of these funds.

71. Please provide a schedule detailing the total administrative costs (all costs as a percentage of average asset balance as of 12/31/2015) for FPL's pension fund, employee savings fund, storm damage reserve, and nuclear decommissioning trust fund. Please include an explanation of the differences, if any, in the total administrative costs for each of these funds.
72. What rate of growth on the investments of the decommissioning fund, qualified and nonqualified, does FPL forecast for each of the next five years?
73. Please verify that the deferred taxes associated with the Nuclear Decommissioning Reserve Fund were generated by the book tax timing differences associated with the annual amortization of the capitalized decommissioning liability because decommissioning expenses paid from the nonqualified fund cannot be deducted for tax purposes until actually incurred.
74. What are the legal investment constraints on the decommissioning fund? Does the company have any additional investment constraints? Please explain.
75. Please provide a detailed explanation of all assumptions used to determine the projected Fund Earnings Rate of 3.7 percent. Please include all source materials and information used to formulate the assumptions.

Document Requests - General

76. This request is associated with Data Request No. 45. If the AIF/NESP-036 study report, "Guidelines for Producing Commercial Nuclear Power Plant Decommissioning Cost Estimates" upon which contingency values were based has been updated or changed since 2010, please provide a copy. If the report has not changed and is the same version as the one FPL utilized for its 2010 decommissioning studies, please simply state so and no copy of the report is necessary.
77. Please provide a copy of the Settlement Agreement executed in 2009 with the U.S. Government that resolved FPL's lawsuit for damages resulting from the DOE's delay in commencement of disposal of SNF.
78. For the purposes of the following request, please refer to Sections 3, pages 53 - 56 of 60, in both the Turkey Point and St Lucie Studies. Please provide a copy of the 1995 Acceptance Priority Ranking & Annual Capacity Report Table 1 for both the TP and SL Plants (only one copy of the Report is needed if it contains/shows the same information for both plants).
79. Please provide a copy of the EnergySolutions' agreement/contract that provides for the long-term disposal of Class A waste.
80. Please provide EnergySolutions' most recent schedule of rates for disposal of radioactive waste.
81. Please provide a copy of the WCS agreement/contract that provides for the disposal of Class B and C wastes.
82. Please provide WCS most recent schedule of rates for disposal of radioactive waste.

83. Please provide a copy of the local labor rate schedule used for estimating the cost of decommissioning FPL's St Lucie Nuclear Units.
84. Please provide a copy of the local labor rate schedule used for estimating the cost of FPL's Turkey Point Nuclear Units.
85. Please provide copies of the contracts with Orlando Utilities Commission and Florida Municipal Power Agency that illustrate their decommissioning obligations with FPL.

End of Life Materials and Supplies

86. Please provide all supporting work papers and calculations of the EOL M&S inventories as of December 31, 2015 shown on Support Schedule E, line 1, for both the Turkey Point and St. Lucie Studies, with a detailed explanation of all assumptions used in determining the estimates.
87. Please provide all supporting work papers and calculations of the estimated salvage shown on Support Schedule E, for both the Turkey Point and St. Lucie Studies, with a detailed explanation of all assumptions used in determining the estimate.

Last Core of Nuclear Fuel

88. Please provide all supporting work papers and calculations of the December 31, 2015 estimated cost of unburned fuel at the end of license shown on Support Schedule F, line 1, for both the Turkey Point and St. Lucie Studies, with a detailed explanation of all assumptions used in determining the estimate.
89. Please provide copies of all documents relating to research currently being undertaken by FPL regarding possible ways to minimize the last core of nuclear fuel, including the use of shorter refueling cycles as the nuclear unit nears shutdown so that fewer fuel

assemblies will require replacing, or an enrichment of the fuel specifically designed for the last cycles that would minimize the amount of unburned fuel remaining at shutdown.

Nuclear Decommissioning Trust Fund

90. Please provide all the source materials and information used to determine the Average Annual Escalation Rate for St. Lucie Units 1 & 2 and Turkey Point Units 3 & 4.
91. Please provide an electronic copy of the working spreadsheets in Excel format with all formulas intact used to create Schedules G (Sections 9) for both the 2015 Turkey Point and St. Lucie estimates.
92. Please provide the "The U.S. Economy, The 30 – Year Focus, August 2015," published by Global Insight.
93. Please provide the most recent edition of "The U.S. Economy, The 30 – Year Focus," published by Global Insight, if different from the August 2015 edition.