

**FLORIDA PUBLIC SERVICE COMMISSION**  
**EXHIBIT INDEX**

FILED 7/3/2024  
DOCUMENT NO. 07264-2024  
FPSC - COMMISSION CLERK

**FOR THE HEARING DATED 06/18/2024 IN DOCKET 20230017**

1.	Comprehensive Exhibit List	4
2.	Hurricane Ian – National Hurricane Center’s Forecast Track	8
3.	Hurricane Ian – Satellite View	10
4.	Hurricane Nicole – National Hurricane Center’s Forecast Track	12
5.	Hurricane Nicole – Satellite View	13
6.	FPL’s T&D Hurricane Ian Restoration Costs	14
7.	FPL’s T&D Hurricane Nicole Restoration Costs	15
8.	Hurricane Ian Incremental Cost and Capitalization Approach Adjustments as of June 1, 2023	16
9.	Hurricane Nicole Incremental Cost and Capitalization Approach Adjustments as of June 1, 2023	17
10.	Total Storm Costs to be Recovered from Customers	18
11.	PwC Engagement Letter	19

12.	PwC Attestation Report	26
13.	Consolidated Interim Storm Restoration Recovery Charge Revenues	34
14.	Audit Report of Florida Power & Light	35
15.	FPL's Response to Staff's First Data Request	45
16.	FPL's Response to Staff's Second Data Request	81
17.	FPL's Supplemental Response to Staff's Second Data Request	85
18.	FPL's Response to Staff's Third Data Request	104
19.	FPL's Responses to OPC's First set of Interrogatories, Nos. 3, 7, 9-11, & 21, including all attachments Confidential DN 06137-2023	107
20.	FPL's Responses to OPC's Second set of Interrogatories, Nos. 22-27, including all attachments	115
21.	FPL's Responses to OPC's First Request for Production of Documents, Nos. 1, 2, 6, 13, 14, 16, 24, 25, 26 & 28, including all attachments Confidential DNs 06137-2023 and 00336-2024	124
22.	FPL's Responses to OPC's Second Request for Production of Documents, Nos. 31 & 32	135
23.	Stipulations between FPL and OPC (1-16)	138



ADMITTED

<b>Docket No. 20230017-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(June 18-20, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
<b>STAFF</b>					
1		Exhibit List	Comprehensive Exhibit List		
<b>FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)</b>					
2	Michael Jarro	MJ-1	Hurricane Ian – National Hurricane Center’s Forecast Track	9-10	
3	Michael Jarro	MJ-2	Hurricane Ian – Satellite View	9-10	
4	Michael Jarro	MJ-3	Hurricane Nicole – National Hurricane Center’s Forecast Track	9-10	
5	Michael Jarro	MJ-4	Hurricane Nicole – Satellite View	9-10	
6	Michael Jarro	MJ-5	FPL’s T&D Hurricane Ian Restoration Costs	3-6, 8-10	
7	Michael Jarro	MJ-6	FPL’s T&D Hurricane Nicole Restoration Costs	3-6, 8-10	
8	Keith Ferguson	KF-1	Hurricane Ian Incremental Cost and Capitalization Approach Adjustments as of June 1, 2023	1-12	
9	Keith Ferguson	KF-2	Hurricane Nicole Incremental Cost and Capitalization Approach Adjustments as of June 1, 2023	1-12	
10	Keith Ferguson	KF-3	Total Storm Costs to be Recovered from Customers	1-12	
11	Keith Ferguson	KF-4	PwC Engagement Letter	1-12	

ADMITTED

<b>Docket No. 20230017-EI</b>					
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>					
(June 18-20, 2024)					
<b>EXH #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Issue Nos.</b>	<b>Entered</b>
12	Keith Ferguson	KF-5	PwC Attestation Report	1-12	
13	Tiffany C. Cohen	TCC-1	Consolidated Interim Storm Restoration Recovery Charge Revenues	13-15	
<b>STAFF – (DIRECT)</b>					
14	Yen Ngo	YN-1	Audit Report of Florida Power & Light	As Needed	
<b>STAFF HEARING EXHIBITS</b>					
15		Staff Exhibit 15	FPL's Response to Staff's First Data Request		
16		Staff Exhibit 16	FPL's Response to Staff's Second Data Request		
17		Staff Exhibit 17	FPL's Supplemental Response to Staff's Second Data Request		
18		Staff Exhibit 18	FPL's Response to Staff's Third Data Request		
19	Ferguson 3, 7, 9-11, 21 Jarro 3, 7, 9, 10 & 21	Staff Exhibit 19	FPL's Responses to OPC's First set of Interrogatories, Nos. 3, 7, 9-11, & 21, including all attachments  <b>Confidential DN 06137-2023</b>	3-11	
20	Ferguson 22-27 Jarro 22-25	Staff Exhibit 20	FPL's Responses to OPC's Second set of Interrogatories, Nos. 22-27, including all attachments	3-11	

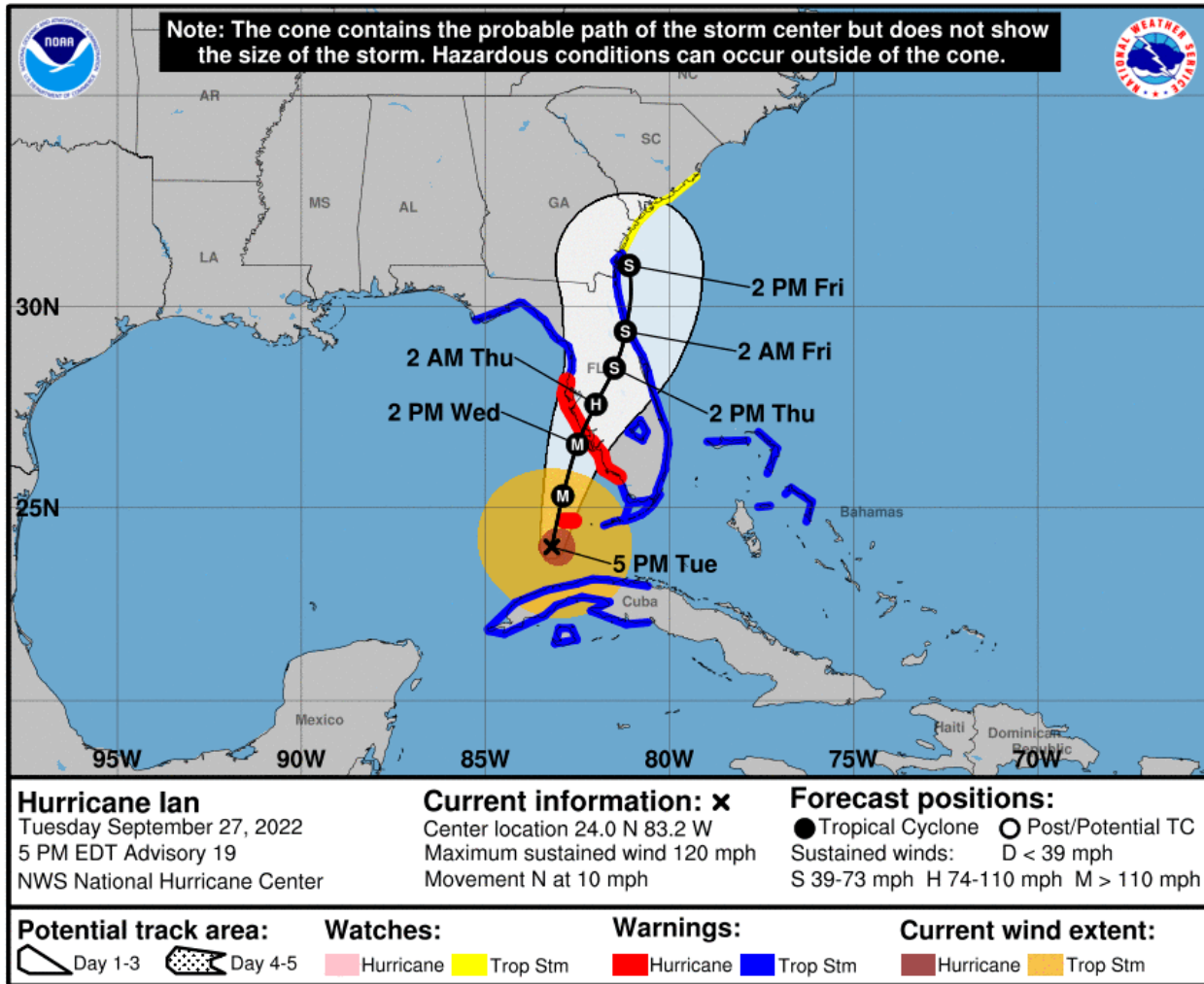
ADMITTED

**Docket No. 20230017-EI**  
**Comprehensive Exhibit List for Entry into Hearing Record**  
(June 18-20, 2024)

<b>EXH #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Issue Nos.</b>	<b>Entered</b>
21		Staff Exhibit 21	FPL's Responses to OPC's First Request for Production of Documents, Nos. 1, 2, 6, 13, 14, 16, 24, 25, 26 & 28, including all attachments  <b>Confidential DNs 06137-2023 and 00336-2024</b>	3-11	
22		Staff Exhibit 22	FPL's Responses to OPC's Second Request for Production of Documents, Nos. 31 & 32	5-6	
23		Staff Exhibit 23	Stipulations between FPL and OPC (1-16)		
24		Staff Exhibit 24	Walmart Acceptance of Certain Stipulations (1-4 and 12-13)		



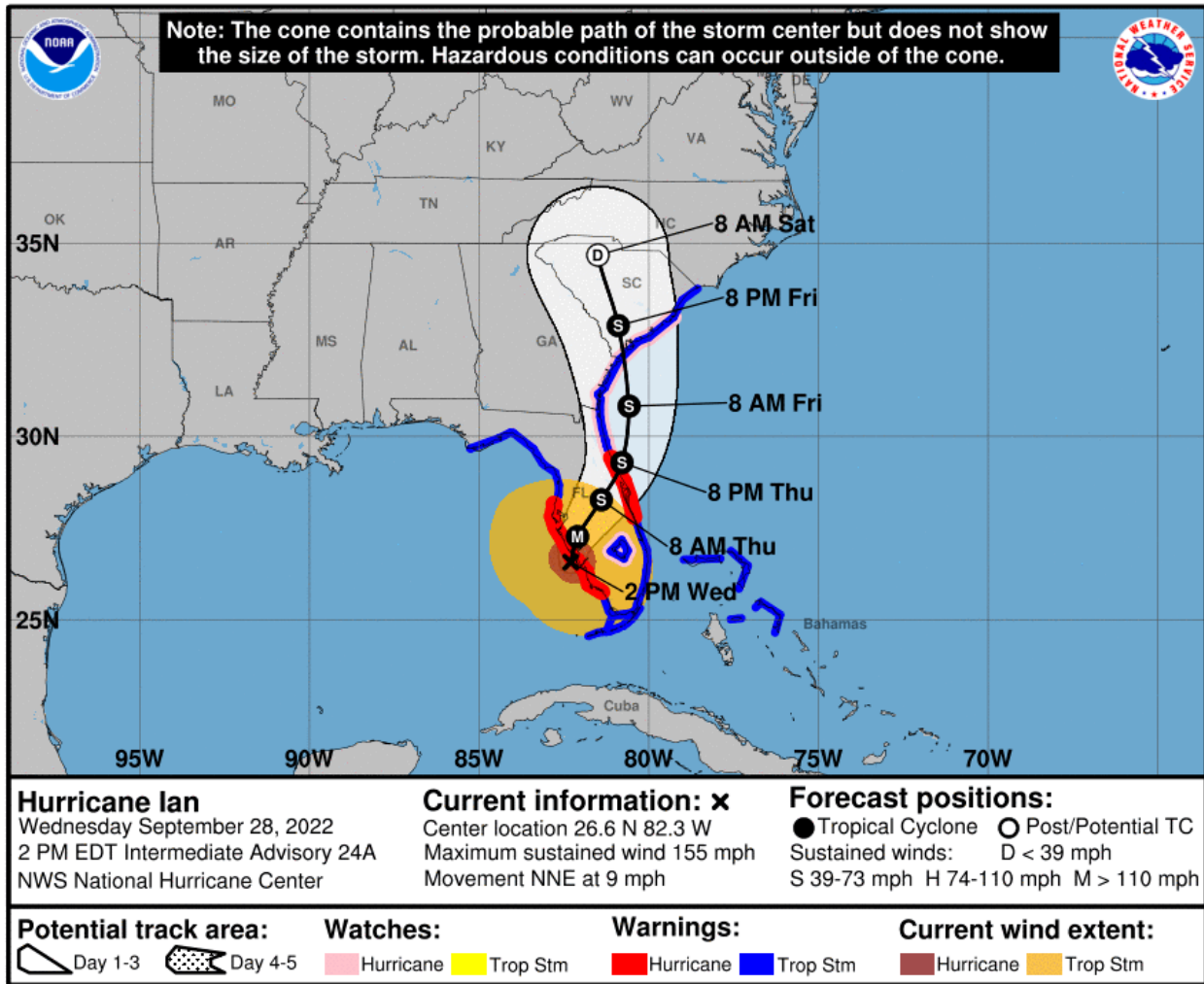
**Hurricane Ian - National Hurricane Center's Forecast Track  
Tuesday, September 27, 2022**



Source: National Hurricane Center, Ian Graphics Archive, available at [https://www.nhc.noaa.gov/archive/2022/IAN\\_graphics.php](https://www.nhc.noaa.gov/archive/2022/IAN_graphics.php).

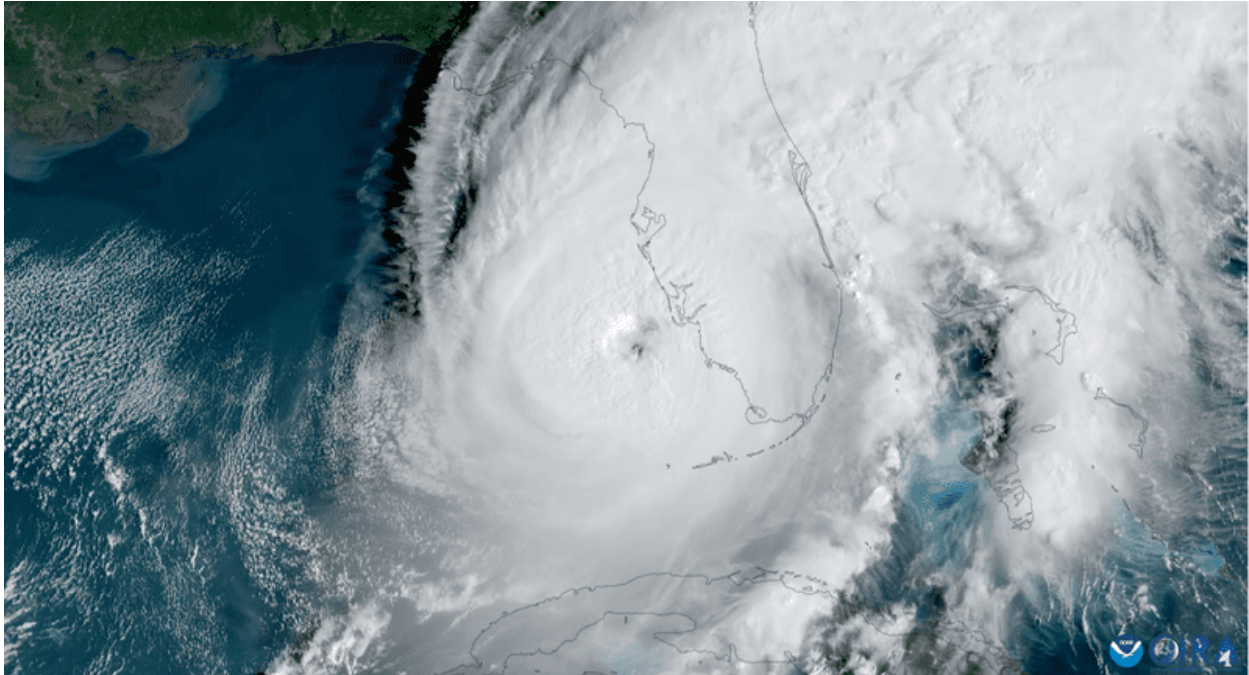


### Hurricane Ian - National Hurricane Center's Forecast Track Wednesday, September 28, 2022



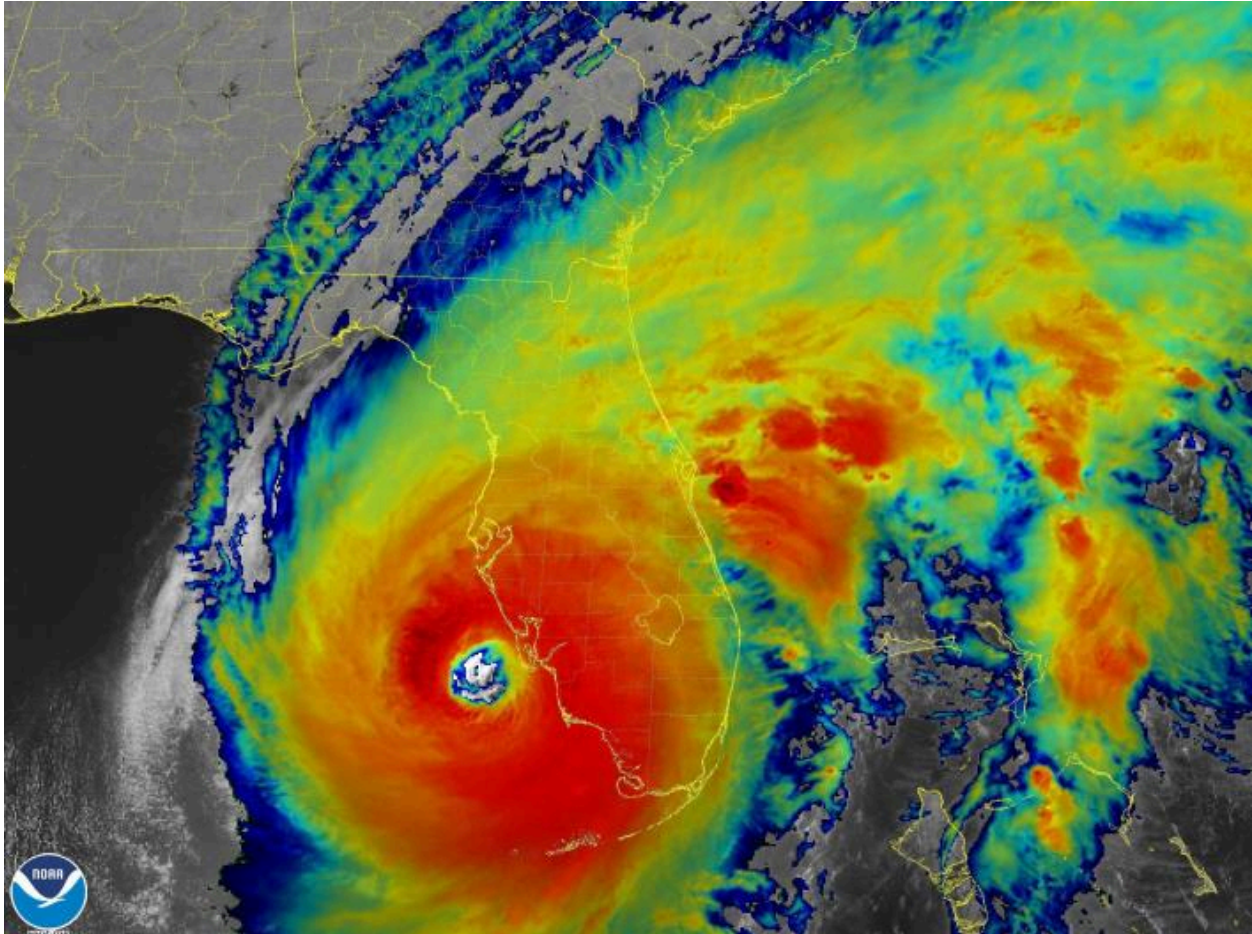
Source: National Hurricane Center, Ian Graphics Archive, available at [https://www.nhc.noaa.gov/archive/2022/IAN\\_graphics.php](https://www.nhc.noaa.gov/archive/2022/IAN_graphics.php).

**Hurricane Ian – Satellite View  
Wednesday, September 28, 2022**



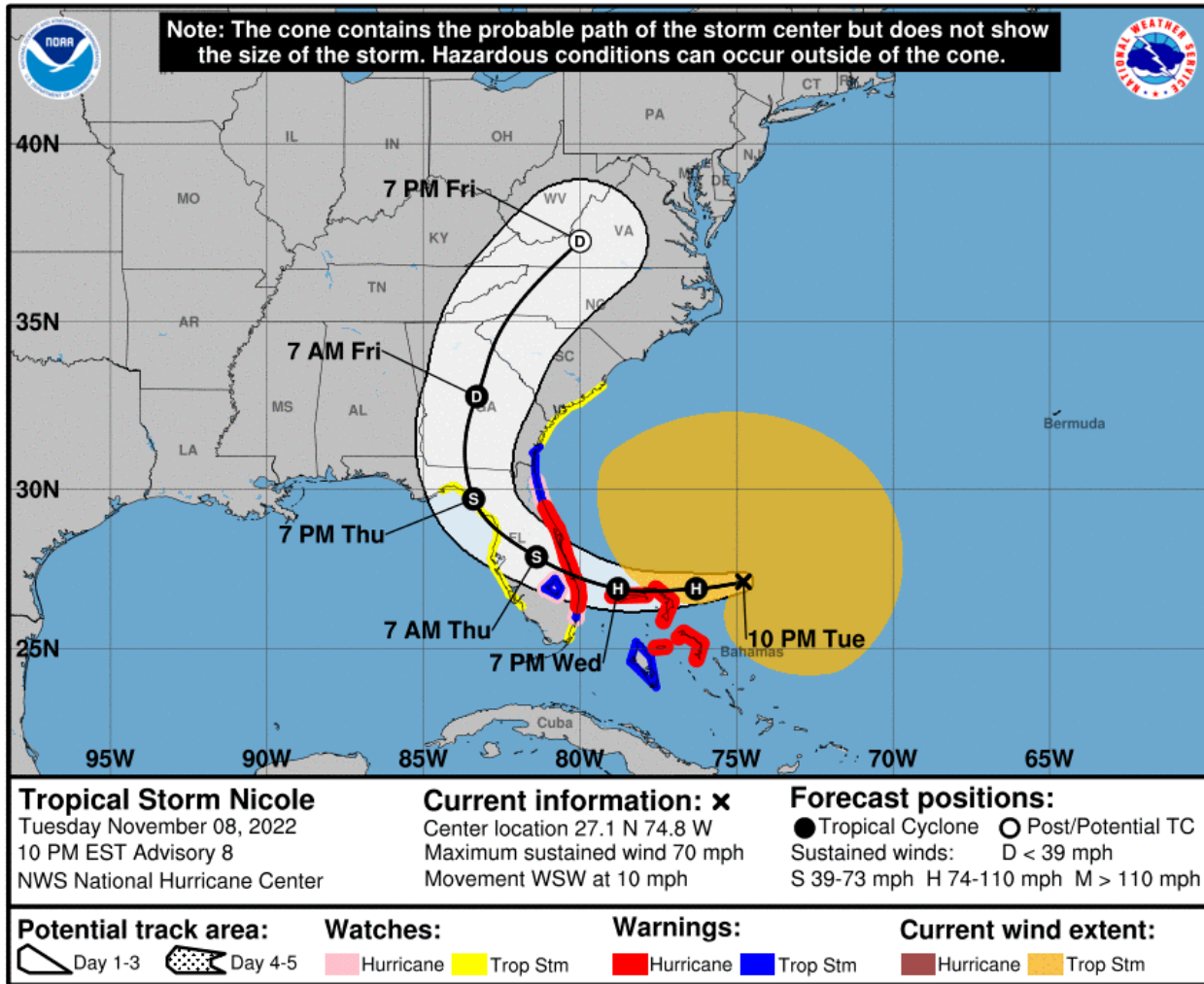
Source: Jeff George, Hurricane Ian upgraded to Category 5 before Florida landfall, WFSU PUBLIC MEDIA (April 3, 2023) <https://news.wfsu.org/2023-04-03/hurricane-ian-upgraded-to-category-5-before-florida-landfallJ>.

**Hurricane Ian – Satellite (IR) View  
Wednesday, September 28, 2022**



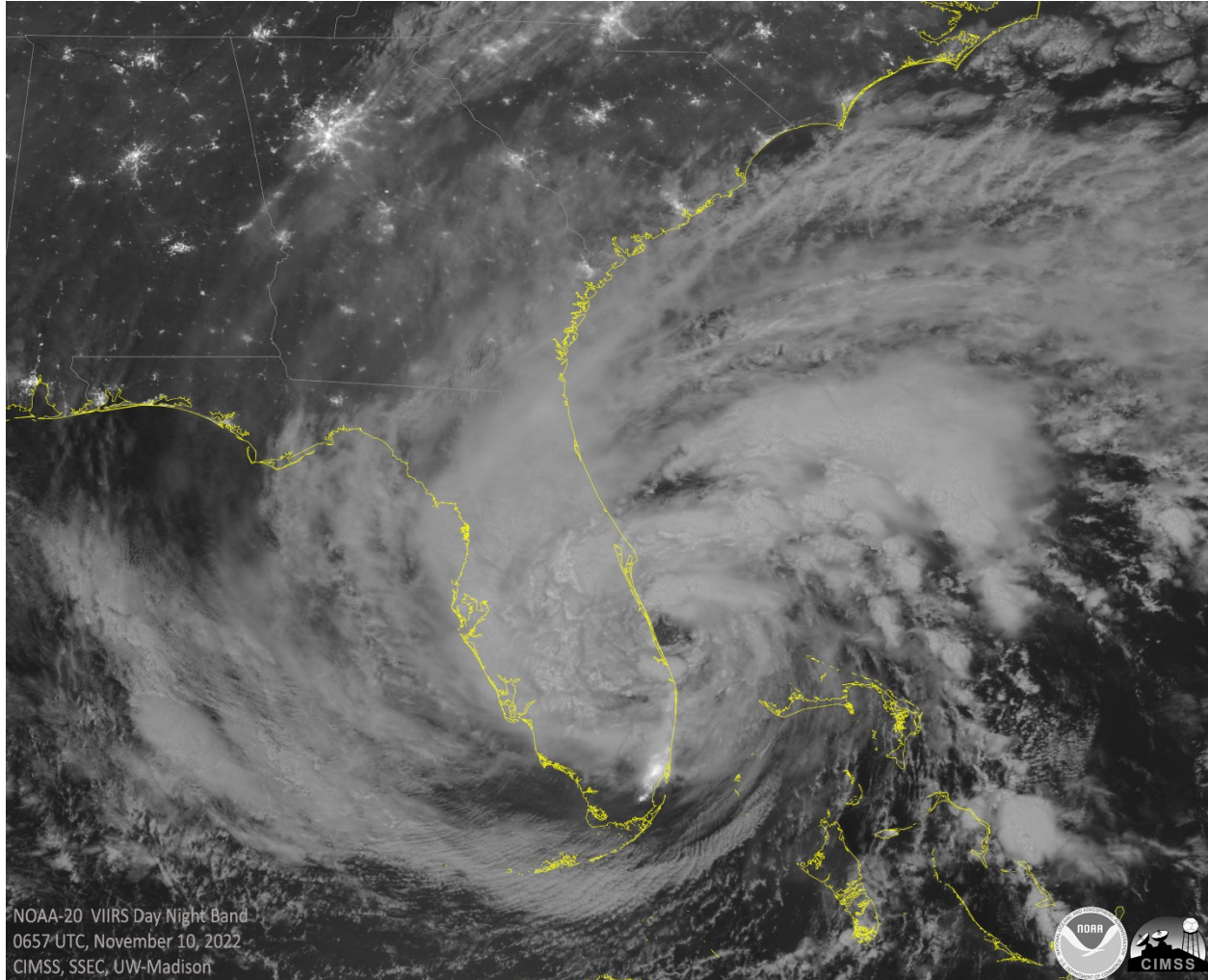
Source: Kimberly Miller, Hannah Phillips, Hurricane Ian live updates Wednesday: Palm Beach under tropical storm warning as Ian hits coast, THE PALM BEACH POST (September 30, 2022), available at <https://www.palmbeachpost.com/story/weather/2022/09/28/hurricane-ian-live-updates-tropical-storm-force-winds-expected-today/10445213002/>.

**Hurricane Nicole - National Hurricane Center's Forecast Track  
Tuesday, November 8, 2022**



Source: National Hurricane Center, Nicole Graphics Archive, available at [https://www.nhc.noaa.gov/archive/2022/NICOLE\\_graphics.php?product=3day\\_cone\\_with\\_line\\_and\\_wind](https://www.nhc.noaa.gov/archive/2022/NICOLE_graphics.php?product=3day_cone_with_line_and_wind)

**Hurricane Nicole – Satellite View  
Thursday, November 10, 2022**



Source: National Hurricane Center, [Tropical Cyclone Report, Hurricane Nicole](https://www.nhc.noaa.gov/data/tcr/AL172022_Nicole.pdf) (March 17, 2023), available at [https://www.nhc.noaa.gov/data/tcr/AL172022\\_Nicole.pdf](https://www.nhc.noaa.gov/data/tcr/AL172022_Nicole.pdf).

ADMITTED

Docket No. 20230017-EI  
FPL's T&D Hurricane Ian Restoration Costs  
Exhibit MJ-5, Page 1 of 1

**FPL's T&D Hurricane Ian Restoration Costs (A) (\$000s)**  
*Storm Costs as of June 1, 2023*

	<u>Transmission</u>	<u>Distribution</u>	<u>Total T&amp;D (E)</u>	<u>% (E)</u>
Regular Payroll and Related Costs (B)	\$ 1,146	\$ 12,070	\$ 13,216	1%
Overtime Payroll and Related Costs (B)	\$ 2,458	\$ 23,614	\$ 26,071	2%
Contractors (C)	\$ 27,554	\$ 745,362	\$ 772,915	70%
Vehicle & Fuel	\$ 348	\$ 35,333	\$ 35,681	3%
Materials & Supplies	\$ 1,346	\$ 45,413	\$ 46,758	4%
Logistics	\$ 585	\$ 202,422	\$ 203,007	18%
Other (D)	\$ 789	\$ 4,261	\$ 5,050	0%
<b>Total (E)</b>	<b>\$ 34,224</b>	<b>\$ 1,068,474</b>	<b>\$ 1,102,699</b>	<b>100%</b>

(A) Includes costs associated with follow up work

(B) Represents total payroll charged to business unit (function) being support – see KF-1(Ian) footnote (C)

(C) Includes line clearing - \$322 for Transmission and \$165,382 for Distribution

(D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration

(E) Totals might not add due to rounding

ADMITTED

Docket No. 20230017-EI  
FPL's T&D Hurricane Nicole Restoration Costs  
Exhibit MJ-6, Page 1 of 1

**FPL's T&D Hurricane Nicole Restoration Costs (A) (\$000s)**  
*Storm Costs as of June 1, 2023*

	<u>Transmission</u>	<u>Distribution</u>	<u>Total T&amp;D (E)</u>	<u>% (E)</u>
Regular Payroll and Related Costs (B)	\$ 180	\$ 2,322	\$ 2,502	2%
Overtime Payroll and Related Costs (B)	\$ 335	\$ 5,151	\$ 5,486	5%
Contractors (C)	\$ 1,631	\$ 82,455	\$ 84,086	72%
Vehicle & Fuel	\$ 84	\$ 3,794	\$ 3,878	3%
Materials & Supplies	\$ 1	\$ 1,966	\$ 1,967	2%
Logistics	\$ 12	\$ 16,603	\$ 16,614	14%
Other (D)	\$ 61	\$ 1,710	\$ 1,770	2%
<b>Total (E)</b>	<b>\$ 2,302</b>	<b>\$ 114,001</b>	<b>\$ 116,304</b>	<b>100%</b>

(A) Includes costs associated with follow up work

(B) Represents total payroll charged to business unit (function) being support – see KF-2(Nicole) footnote (C)

(C) Includes line clearing - \$0 for Transmission and \$23,451 for Distribution

(D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration

(E) Totals might not add due to rounding

FPSC EXH No. 8  
06/17/2024

ADMITTED

Florida Power & Light Company  
Hurricane Ian Incremental Cost and Capitalization Approach Adjustments  
through June 1, 2023  
(\$000s)

LINE NO.	Storm Costs By Function (A)						Total (7)	
	Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)		
1	<u>Storm Restoration Costs</u>							
2		\$172	\$47	\$1,146	\$12,070	\$1,197	\$631	\$15,263
3		392	27	2,458	23,614	1,744	1,044	29,277
4		8,428	660	27,232	579,979	4,833	357	621,490
5		-	-	322	165,382	-	-	165,704
6		8	-	348	35,333	583	13	36,286
7		695	-	1,346	45,413	210	127	47,790
8		1,187	-	585	202,422	571	17	204,781
9		1,177	3	789	4,261	6,963	447	13,640
10	Total Storm Restoration Costs	\$12,058	\$737	\$34,224	\$1,068,474	\$16,101	\$2,635	\$1,134,230
11								
12	<u>Less: Capitalizable Costs</u>							
13		\$0	-	-	\$3,584	\$178	\$28	\$3,789
14		5,640	-	-	49,446	425	-	55,511
15		395	-	-	31,138	109	124	31,766
16		-	-	-	2,159	2,417	-	4,576
17	Total Capitalizable Costs	\$6,035	-	-	\$86,328	\$3,128	\$152	\$95,642
18								
19	<u>Less: Insurance Receivables</u>							
20		-	-	-	-	-	-	-
21	Net Storm Restoration Costs Incurred	\$6,024	\$737	\$34,224	\$982,147	\$12,973	\$2,483	\$1,038,588
22								
23	<u>Less: ICCA Adjustments</u>							
24		\$178	\$0	\$204	\$3,514	\$1,043	\$534	\$5,472
25		-	27	3	381	36	116	562
26		666	47	7	328	148	-	1,195
27	<u>Line Clearing:</u>							
28	Vegetation Management (F)	-	-	-	-	-	-	-
29	<u>Vehicle &amp; Fuel:</u>							
30	Vehicle Utilization	-	-	347	3,105	-	-	3,452
31	Fuel	-	-	-	-	-	-	-
32	<u>Other</u>							
33	Legal Claims	-	-	-	-	-	-	-
34	Employee Assistance and Childcare	-	-	-	-	614	-	614
35	Total ICCA Adjustments	\$844	\$74	\$560	\$7,328	\$1,841	\$650	\$11,296
36								
37	<u>Incremental Storm Losses</u>							
38	Regular Payroll and Related Costs	-\$6	\$47	\$942	\$4,972	-\$24	\$69	\$6,001
39	Overtime Payroll and Related Costs	392	0	2,455	23,233	1,708	928	28,715
40	Contractors	2,123	614	27,225	530,205	4,261	357	564,784
41	Line Clearing	-	-	322	165,382	-	-	165,704
42	Vehicle & Fuel	8	-	2	32,228	583	13	32,834
43	Materials & Supplies	300	-	1,346	14,275	101	3	16,024
44	Logistics	1,187	-	585	202,422	571	17	204,781
45	Other	1,177	3	789	2,102	3,932	447	8,449
46	Total Incremental Storm Losses (G)	\$5,180	\$663	\$33,665	\$974,819	\$11,132	\$1,834	\$1,027,293
47								
48	Jurisdictional Factor (H)	0.9556	0.9431	0.9065	0.9999	0.9690	1.0000	
49								
50	Retail Recoverable Costs	\$4,950	\$626	\$30,517	\$974,679	\$10,787	\$1,834	\$1,023,393
51								
52								

- Notes:
- (A) Storm costs are as of June 1, 2023. Totals may not add due to rounding.
  - (B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Corporate Real Estate, Regulatory Affairs, Development, Corporate Security and Marketing and Communications departments.
  - (C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in FPL Development but is supporting Distribution during storm restoration would charge their time to Distribution.
  - (D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.
  - (E) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit, which may not be the business unit that the employee supported during the storm. Therefore, in the example in Note C above, if the FPL Development employee had payroll which cannot be charged to the Storm Reserve, that amount would be charged to FPL Development (General) whereas the recoverable portion of their time would remain in Distribution.
  - (F) Since FPL recovers all actual vegetation costs incurred through the storm charge or the Storm Protection Plan Cost Recovery Clause, there is no ICCA applicable.
  - (G) General function includes Audit Fees pursuant to Paragraph 18, of the Hurricane Irma Settlement.
  - (H) Jurisdictional Factors are based on factors approved in Docket No. 20210015-EI.



FPSC EXH No. 9  
06/17/2024

Florida Power & Light Company  
Hurricane Nicole Incremental Cost and Capitalization Approach Adjustments  
through June 1, 2023  
(\$000s)

ADMITTED

LINE NO.	Storm Costs By Function (A)						Total (7)	
	Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)		
1	<u>Storm Restoration Costs</u>							
2		\$54	\$126	\$180	\$2,322	\$279	\$113	\$3,075
3	Regular Payroll and Related Costs (C)	173	236	335	5,151	241	86	6,222
4	Overtime Payroll and Related Costs (C)	594	3,566	1,631	59,004	318	25	65,138
5	Contractors	-	-	-	23,451	-	-	23,451
6	Line Clearing	0	-	84	3,794	24	-	3,902
7	Vehicle & Fuel	5	33	1	1,966	-	5	2,010
8	Materials & Supplies	0	207	12	16,603	18	1	16,841
9	Logistics	21	33	61	1,710	383	27	2,233
9	Other (D)							
10	Total Storm Restoration Costs	\$848	\$4,200	\$2,302	\$114,001	\$1,263	\$257	\$122,871
11	Sum of Lines 2 - 9							
12	<u>Less: Capitalizable Costs</u>							
13	Payroll and Related Costs	-	-	-	\$110	-	\$2	\$112
14	Contractors	-	-	-	661	-	-	661
15	Materials & Supplies	-	-	-	1,046	-	5	1,051
16	Other	-	-	-	121	-	-	121
17	Total Capitalizable Costs	-	-	-	\$1,938	-	\$7	\$1,945
18	Sum of Lines 13 - 16							
19	Less: Insurance Receivables	-	-	-	-	-	-	-
20								
21	Net Storm Restoration Costs Incurred	\$848	\$4,200	\$2,302	\$112,063	\$1,263	\$250	\$120,926
22	Lines 10 - 17 - 19							
23	<u>Less: ICCA Adjustments</u>							
24	Regular Payroll and Related Costs (E)	\$0	\$35	\$2	\$461	\$123	\$0	\$621
25	Overtime Payroll and Related Costs (E)	56	4	0	21	5	0	87
26	Contractors	-	368	-	-	-	25	393
27	Line Clearing:							
28	Vegetation Management (F)	-	-	-	-	-	-	-
29	Vehicle & Fuel:							
30	Vehicle Utilization	-	-	84	781	-	-	\$865
31	Fuel	-	-	-	-	-	-	-
32	Other							
33	Legal Claims	-	-	-	-	-	-	-
34	Employee Assistance and Childcare	-	-	-	-	28	-	\$28
35	Total ICCA Adjustments	\$56	\$407	\$86	\$1,264	\$156	\$25	\$1,994
36	Sum of Lines 24 - 34							
37	<u>Incremental Storm Losses</u>							
38	Regular Payroll and Related Costs	\$54	\$91	\$179	\$1,750	\$156	\$111	\$2,342
39	Overtime Payroll and Related Costs	117	232	334	5,130	236	86	6,135
40	Contractors	594	3,198	1,631	58,343	318	0	64,083
41	Line Clearing	-	-	-	23,451	-	-	23,451
42	Vehicle & Fuel	0	-	0	3,013	24	-	3,037
43	Materials & Supplies	5	33	1	920	-	0	959
44	Logistics	0	207	12	16,603	18	1	16,841
45	Other	21	33	61	1,589	355	27	2,084
46	Total Incremental Storm Losses	\$791	\$3,793	\$2,216	\$110,799	\$1,107	\$225	\$118,931
47	Sum of Lines 38 - 45							
48	Jurisdictional Factor (G)	0.9556	0.9431	0.9065	0.9999	0.9690	1.0000	
49								
50	Retail Recoverable Costs	\$756	\$3,577	\$2,009	\$110,783	\$1,072	\$225	\$118,423
51	Line 46 * 48							

Notes:

(A) Storm costs are as of June 1, 2023. Totals may not add due to rounding.

(B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Corporate Real Estate, Regulatory Affairs, Development, Corporate Security, and Marketing and Communications departments.

(C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in FPL Development but is supporting Distribution during storm restoration would charge their time to Distribution.

(D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.

(E) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit, which may not be the business unit that the employee supported during the storm. Therefore, in the example in Note C above, if the FPL Development employee had payroll which cannot be charged to the Storm Reserve, that amount would be charged to Development (General) whereas the recoverable portion of their time would remain in Distribution.

(F) Since FPL recovers all actual vegetation costs incurred through the storm charge or the Storm Protection Plan Cost Recovery Clause, there is no ICCA applicable.

(G) Jurisdictional Factors are based on factors approved in Docket No. 20210015-EI.

ADMITTED

**Florida Power & Light Company**  
**Calculation of Total Storm Costs to be Recovered from Customers**  
**(\$000s)**

Line No.		(1) Modified Interim Storm Charge (A)	(2) Total Recoverable Storm Amount	Notes
1	Retail Recoverable Costs:			
2	Hurricane Michael	-	-	(B)
3	Hurricane Sally	\$132,247	\$132,247	(C)
4	Hurricane Zeta	4,552	4,552	(D)
5	Hurricane Ian	1,024,211	1,023,393	(E)
6	Hurricane Nicole	120,840	118,423	(F)
7	Total Retail Recoverable Costs	\$1,281,849	\$1,278,614	
8				
9	Less:			
10	Funded Storm Reserve Balance as of 9/30/22	(114,872)	(114,872)	(G)
11	Unfunded Storm Reserve Balance as of 9/30/22	(105,034)	(105,034)	(H)
12	Storm Reserve Activity for the period October 2022 through October 2023	1,010	781	(I)
13				
14	Balance of Retail Recoverable Costs after Storm Reserve Funding ("Eligible Restoration Costs") (Line 7 + 10 + 11 + 12)	\$1,062,953	\$1,059,490	
15				
16	Plus:			
17	Interest on Unrecovered Storm Costs for the period April 2023 through November 2023	\$19,043	\$18,631	(J)
18	Amount to Replenish Storm Reserve Pursuant to FPL's 2021 Settlement Agreement ("Storm Reserve Replenishment")	219,906	219,906	(K)
19				
20	Total Amount to be Recovered from Customers ("Recoverable Storm Amount") (Line 14 + 17 + 18)	\$1,301,903	\$1,298,027	
21				

Notes:

- 23 (A) Amounts reflected in column (1) represents amounts presented on Appendix C of FPL's Supplemental Petition to Modify the Interim Storm Surcharge Related to Hurricanes Ian and Nicole filed on September 5, 2023 and approved for recovery by the Commission at the November 9, 2023 Agenda Conference.
- 24 (B) Incremental storm costs associated with the Hurricane Michael surcharge approved by the Commission in Order No. PSC-2020-0349-S-EI, Docket No. 20190038-EI were fully recovered as of March 31, 2023.
- 25 (C) Amount represents the actual amount of the Hurricane Sally surcharge (approved by the Commission in Order No. PSC-2022-0406-FOF-EI, Docket No. 20200241-EI) remaining to be recovered as of March 31, 2023.
- 26 (D) Represents the actual amount of Hurricane Zeta incremental costs approved by the Commission for recovery in Order No. PSC-2022-0406-FOF-EI, Docket No. 20210179-EI less additional Storm Accruals reflected on Gulf Power's books and records as of December 31, 2021.
- 27 (E) Amount reflected in column (2) represents incremental storm costs for Hurricane Ian incurred as of June 1, 2023 as reflected on Exhibit KF-1.
- 28 (F) Amount reflected in column (2) represents incremental storm costs for Hurricane Nicole incurred as of June 1, 2023 as reflected on Exhibit KF-2.
- 29 (G) Represents funded storm reserve balance as of September 30, 2022 prior to Hurricanes Ian and Nicole.
- 30 (H) Represents unfunded storm reserve balance as of September 30, 2022 prior to Hurricanes Ian and Nicole.
- 31 (I) Represents the following: (1) \$2.3 million of losses upon liquidation of the storm fund in the fourth quarter of 2022, offset by (2) \$1.3 million of storm reserve accrual recorded during October through December 2022, which were authorized under paragraph 16 of FPL's 2021 Settlement Agreement approved by the Commission in Order No. PSC-2021-0446-S-EI, Docket No. 20210015-EI, and (3) \$0.2 million of true-ups for storm costs associated with storms that occurred prior to Hurricane Ian.
- 32 (J) Amount reflected in column (2) includes actual interest recorded on FPL's books and records for the period April 2023 through October 2023, and forecasted interest for the month of November 2023. Incremental storm costs are forecasted to be recovered during the month of November 2023 and then FPL will begin to apply surcharge revenues to the replenishment of the storm reserve.
- 33 (K) Represents storm reserve replenishment allowed under paragraph 10 of FPL's 2021 Settlement Agreement approved by the Commission in Order No. PSC-2021-0446-S-EI, Docket No. 20210015-EI.

July 14, 2023

Mr. Keith Ferguson  
Vice President, Accounting and Controller  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, Florida 33408-0420

Dear Mr. Ferguson:

The purpose of this letter is to confirm our understanding of the terms of our engagement to provide services to Florida Power & Light Company (the "Company").

#### Services and related report

We will examine management's assertion that the Summary of Hurricane Ian Storm Costs ("Storm Costs") is an accurate presentation of the incremental storm restoration costs incurred for the period from September 25, 2022 through June 30, 2023 in accordance with the Hurricane Irma settlement in Docket No. 20180049-EI, Order No. PSC-2020-0104-PAA-EI and Florida Public Service Commission Rule No. 25-6.0143 (the "subject matter").

A draft management assertion stating the subject matter is presented in accordance with the criteria is included as Exhibit I. The final management assertion, including the subject matter and criteria, will be acknowledged by management through the written representation letter and will also be attached to our report of independent accountants.

Upon completion of our examination, we will issue our report of independent accountants stating whether, in our opinion, management's assertion, referred to above, is fairly stated, in all material respects (or the subject matter, referred to above, is in accordance with the criteria, in all material respects). If for any reason we are unable to complete the engagement, we may decline to issue a report as a result of this engagement.

#### Our responsibilities and limitations

The objective of an examination is the expression of an opinion in a written practitioner's report about whether management's assertion, referred to above, is fairly stated, in all material respects (or the subject matter, referred to above, is in accordance with the criteria, in all material respects). We will perform this engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the subject matter as measured or evaluated against the criteria is free from material misstatement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our engagement cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any illegal act, material errors, or evidence that fraud may exist that come to our attention.

The examination will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

As required by professional standards, we will (i) make specific inquiries of management and others about the subject matter and (ii) request written representations relating to the subject matter from certain members of management. The results of our examination procedures, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the subject matter.

#### Management's responsibilities

The subject matter referred to above and the determination of whether the criteria are suitable are the responsibility of the management of the Company. Management also is responsible for making available to us, on a timely basis, access to all information necessary for purposes of the engagement and unrestricted access to personnel of the Company to whom we may direct inquiries.

Management also acknowledges and understands their responsibility for the design, implementation and maintenance of internal control relevant to the preparation of the subject matter that is free from material misstatement, whether due to fraud or error. Management is responsible for (i) disclosing all deficiencies in internal control relevant to the engagement of which they are aware, (ii) disclosing their knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter, (iii) if applicable, determining whether the effects of any uncorrected misstatements are immaterial, individually and in the aggregate, to the subject matter, and (iv) providing us a representation letter relating to the subject matter at the conclusion of the engagement.

#### Release and indemnification

Because of the importance of oral and written management representations to an effective examination, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

#### Dispute resolution procedures

Any controversy or claim between the parties arising out of or relating to this engagement letter or the services provided hereunder (a "Dispute") shall be submitted first to non-binding, confidential mediation, and if not resolved by mediation, then to binding arbitration as described herein. The mediation shall be conducted in accordance with these procedures and, except to the extent inconsistent with these procedures, the Mediation Procedure of International Institute for Conflict Prevention and Resolution ("CPR") then in effect.

A party shall submit a Dispute to mediation by written notice to the other party or parties. The mediator shall be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, the CPR shall designate a mediator in accordance with its Mediation Procedure. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of PricewaterhouseCoopers LLP or any PricewaterhouseCoopers LLP audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The mediation shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. The mediator may not testify for either party in any later proceeding relating to the Dispute. The mediation proceeding shall not be recorded or transcribed. Each

party shall bear its own costs (including attorneys' fees) of the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a Dispute within 90 days after the written notice beginning the mediation process is served (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the Dispute shall be settled by binding arbitration. The arbitration shall be conducted in accordance with these procedures and, except to the extent inconsistent with these procedures, the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration shall be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute regarding the extent to which a Dispute is subject to arbitration, or relating to the interpretation, applicability, enforceability or formation of the engagement letter.

Any Dispute between the parties, including any claims or defenses asserted, and the interpretation of the engagement letter shall be governed by the law of New York State, without giving effect to its choice-of-law rules. The arbitrators may render early or summary disposition of some or all issues, after the parties have had a reasonable opportunity to make submissions on those issues. Discovery shall be conducted in accordance with the Rules. Upon a showing that the evidence sought is material to the Dispute, hearing sessions attended by one or more panel members may be convened to secure (i) documents from third-party witnesses, if the production cannot reasonably be obtained by other means; and/or (ii) testimony from third-party witnesses who could not be compelled to attend the arbitration hearing at its scheduled location.

Judgment on an arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential, except to the limited extent necessary to obtain entry of the award by a court. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort.

The arbitration panel shall have no power to award damages that are punitive in nature, that do not measure a party's actual damages, or that are inconsistent with the Release and Indemnification provisions or any other terms of the engagement letter. The parties further agree that if the arbitration panel determines to award pre- or post-judgment interest, any such interest shall be computed on a simple basis at a rate of three percent. The parties accept and acknowledge that any demand for arbitration must be issued within one year from the date the demanding party becomes aware or should reasonably have become aware of the facts that give rise to the alleged liability and, in any event, no later than two years after the cause of action accrued.

#### Other PricewaterhouseCoopers firms and subcontractors

PricewaterhouseCoopers LLP is a U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PricewaterhouseCoopers LLP, the "Other PwC Firms"). PricewaterhouseCoopers LLP may, in its discretion, draw on the resources of and/or subcontract to its subsidiaries and affiliates, the Other PwC Firms and/or third party contractors and subcontractors (each, a "PwC Subcontractor"), in each case within or outside the United States in connection with the provision of the services and/or for internal, administrative and/or regulatory compliance purposes. The Company agrees that PricewaterhouseCoopers LLP may provide information PricewaterhouseCoopers LLP receives in connection with this agreement to the PwC Subcontractors for such purposes. PricewaterhouseCoopers LLP will be solely responsible for the provision of the services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors. You agree that neither you nor any group entity will bring any claim, whether in contract, tort (including negligence) or otherwise against any PwC Subcontractor in respect of this engagement letter or in connection with the services herein.

FPSC EXH No. 11

06/17/2024

Timing and fees  
ADMITTED

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel including timely preparation of necessary information, 2) timely responses to our inquiries, and 3) timely communication of all significant matters relating to the subject matter. When and if for any reason the Company is unable to provide such information and assistance, PricewaterhouseCoopers LLP and the Company will mutually revise the fee to reflect additional services, if any, required of us to complete the examination.

Our fees for this examination engagement will be \$875,000 subject to the terms and conditions above. We will advise management should any circumstances arise which may require a change in scope and/or fee.

We also will bill the Company for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses.

Invoices rendered are due and payable upon receipt.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

#### Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer this engagement letter or any rights, obligations, claims or proceeds from claims against PricewaterhouseCoopers LLP arising out of or in any way relating to this engagement letter, any services provided hereunder, or any fees for this engagement or such services, to anyone, except to an entity with which the Company merges or an entity which acquires all or substantially all of the assets of the Company and where, in either case, the assignee entity agrees to be bound by this provision. Any assignment or transfer by the Company in violation of this paragraph shall be void and invalid.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements of the Company and PricewaterhouseCoopers LLP contained in this engagement letter shall survive the completion or termination of this engagement.

The Company agrees that PricewaterhouseCoopers may use the Company's name and logo in experience citations.

Notwithstanding any other provision of this engagement letter, PwC and the Other PwC Firms may use the information received under this engagement letter, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. PwC

C2-11

and the Other PwC Firms will not use or disclose the information in a way that would permit the Company to be identified by third parties without the Company's consent.

With respect to tax return information, the Company may request in writing a more limited use and disclosure than the foregoing. The foregoing consent is valid until further notice by the Company.



ADMITTED

\* \* \* \* \*

We are pleased to have the opportunity to provide services to Florida Power & Light Company. If you have any questions about this letter, please discuss them with Dan McGill at (310) 872-8226 or daniel.r.mcgill@pwc.com. If the services and terms outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to me. You may return the signed copy by hand, by mail or by air courier, attached to an email as a pdf, jpeg or similar file type sent to me at daniel.r.mcgill@pwc.com, or by electronic signature.

Very truly yours,

DocuSigned by:  
*PricewaterhouseCoopers LLP*  
71E95B8ED29540E...  
PricewaterhouseCoopers LLP

Date:

July 14, 2023

The services and terms as set forth in this letter are agreed to.

**Florida Power & Light Company**

DocuSigned by:  
*Keith Ferguson*  
2408BB14CFCC421...  
Keith Ferguson

Vice President, Accounting and Controller

Date:

July 14, 2023



ADMITTED

Exhibit I – Draft Management Assertion

**Management Assertion on the Summary of Hurricane Ian Storm Restoration Costs**

Management of Florida Power and Light Company (“Florida Power and Light” or the “Company”) asserts that the accompanying Summary of Hurricane Ian Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs incurred for the period from September 25, 2022 through June 30, 2023 based on the criteria described in Notes A and B.

Management also asserts that it has prepared the appropriate documentation to support the accompanying Summary of Hurricane Ian Storm Restoration Costs, as well as established and maintained internal controls over the Summary of Hurricane Ian Storm Restoration Costs, based on the criteria described in Note C and D, respectively.

**Report of Independent Accountants**

To the Management of Florida Power & Light Company

We have examined the accompanying management assertion of Florida Power & Light Company that (i) the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs incurred for the period from September 24, 2022 through June 1, 2023 based on the criteria described in Notes 1 and 2 and (ii) that appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared, as well as that internal controls over the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained, based on the criteria described in Note 3. Florida Power & Light Company's management is responsible for the assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. In performing our examination, consistent with the Florida Power & Light Company Hurricane Irma settlement issued on August 1, 2019 (Docket No. 20180049-EI), our examination procedures included the following activities:

- i. Interviewed key personnel
- ii. Reviewed operating policies and procedures
- iii. Reviewed relevant documents, such as executed contracts, labor and equipment rates, established work day hours, over time and double time criteria, and vendor employee rosters
- iv. Compared vendor employee rosters to approved timesheets and expense receipts
- v. Inspected and compared paid invoices to submitted expense receipts and timesheets

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Management's assertion and our examination procedures were limited to evaluating the accuracy of the information presented in the Summary of Hurricane Ian Incremental Storm Restoration Costs and did not consider the completeness of the information presented in the Summary of Hurricane Ian Incremental Storm Restoration Costs.

The supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs, included on page 8, has been presented by Florida Power & Light Company for additional analysis. Florida Power & Light Company's filing on January 23, 2023 (Docket No. 20230017) was not part of our examination engagement, and accordingly, we do not express an opinion or provide any assurance on Florida Power & Light Company's filing on January 23, 2023 (Docket No. 20230017) or the supplemental information.

In our opinion, management's assertion is fairly stated, in all material respects.

*PricewaterhouseCoopers LLP*

Columbus, Ohio  
October 17, 2023

**ADMITTED** Management Assertion on the Summary of Hurricane Ian Incremental Storm Restoration Costs

Management of Florida Power & Light Company ("FPL" or the "Company") asserts that the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs incurred for the period from September 24, 2022 through June 1, 2023 based on the criteria described in Notes 1 and 2.

Management also asserts that appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared, as well as that internal controls over the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained, based on the criteria described in Note 3.

Florida Air Mail Flight Company

ADMITTED

Summary of Hurricane Ian Incremental Storm Restoration Costs  
As of June 1, 2023

<u>Incremental Storm Losses</u>		<u>Amount</u> <u>(\$000)</u>
A	Regular Payroll and Related Costs	\$6,001
B	Overtime Payroll and Related Costs	28,715
C	Contractors	564,784
D	Line Clearing	165,704
E	Vehicle & Fuel	32,834
F	Materials & Supplies	16,024
G	Logistics	204,781
H	Other	7,574
<b>Total Incremental Storm Restoration Costs</b>		<b>\$1,026,418</b>

Note: Totals may not add due to rounding.

The accompanying notes are an integral part of this Summary of Hurricane Ian Incremental Storm Restoration Costs.

Florida Power & Light Company  
**ADMITTED**

Notes to the Summary of Hurricane Ian Incremental Storm Restoration Costs  
As of June 1, 2023

## 1. Background

Florida Power & Light Company (“FPL” or the “Company”) is a public utility providing electric service to more than 5.8 million customers in Florida.

In September 2022, Hurricane Ian struck the Company’s service territory, severely damaging parts of the electrical system and causing power outages. In total, FPL restored service to more than 2.1 million customers. The accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs includes the total incremental storm restoration costs incurred for the period September 24, 2022, through June 1, 2023 to repair FPL’s electrical system as a direct result of the effects of Hurricane Ian.

For purposes of this assertion, incurred costs are those for which 1) employees, or employees of affiliated companies, have delivered a service for which base pay, overtime, and related costs and overheads have been paid, or 2) vendors have delivered a service for which an amount has been paid or is owed to the vendor.

### Accounting Policies & Regulation

The Company’s accounting policies conform to generally accepted accounting principles in the United States of America (US GAAP), including the accounting principles for rate-regulated entities and are in accordance with the accounting requirements and ratemaking practices of the applicable regulatory authorities of the Florida Public Service Commission (FPSC). Specifically, the FPSC requires FPL to adhere to Florida Administrative Code (FAC) Rule 25-6.0143 and FPSC Order No. 2019-0319-S-EI, Docket No. 20180049-EI, issued on August 1, 2019 (hereinafter referred to as the “2019 Irma Storm Cost Settlement Agreement”), which resolved all issues related to the recovery of storm restoration costs associated with Hurricane Irma. FPL’s operations are subject to regulation by the Federal Energy Regulatory Commission (FERC) and FPL’s retail operations are also subject to regulation by the FPSC.

## 2. Cost Identification and Basis of Preparation

FPL is required to follow the Incremental Capital and Cost Approach (“ICCA”) Methodology set forth in Rule 25-6.0143 FAC and “proposed procedures for processing invoices from third-party storm restoration contractors” in the 2019 Irma Storm Cost Settlement Agreement. Based on these requirements, the incremental storm restoration costs for Hurricane Ian incurred during the period from September 24, 2022 through June 1, 2023 include the following:

- A. **Regular Payroll and Related Costs** represents labor costs (base pay and payroll overheads) incurred by employees of FPL for time spent related to storm restoration activities. Only those actual labor costs charged to the storm internal orders (i.e., charge codes) that were comprised of base pay plus overheads for employees of FPL whose cost would otherwise have been recovered via existing regulatory mechanisms (“base employees”) greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*.
- B. **Overtime Payroll and Related Costs** represents labor costs (overtime pay and payroll overheads) incurred by employees of FPL for time spent related to storm restoration; activities as governed by FPL’s bargaining unit employee compensation policy and FPL’s storm compensation policy. Only those actual labor costs charged to storm restoration internal orders (i.e., charge codes) that were comprised of overtime pay plus overheads for employees of FPL whose cost would otherwise have been recovered via existing regulatory mechanisms (“base employees”) greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*.

ADMITTED

- Contractors** represents labor costs (base pay, overtime) and other expenses (e.g., lodging, per diem, and fuel) incurred by third party overhead and underground line contractors hired for storm restoration activities. Contractors primarily relate to crews from Florida and out-of-state that are not employees of FPL or its affiliate entities. Contractor costs were evaluated on a monthly basis and only those actual contractor labor costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Contractors are third party vendors providing contract services in the utility industry.
- D. **Line Clearing** represents third party vendor costs incurred for vegetation management services related to storm restoration activities. Costs incurred for vegetation management were evaluated on a monthly basis and only those actual vegetation management costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense (excluding vegetation management costs recovered through existing regulatory mechanisms) three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Since FPL recovers all actual vegetation costs incurred through the storm charge or the Storm Protection Plan Cost Recovery Clause, there is no need for an ICCA.
- E. **Vehicle and Fuel** represents costs incurred for fuel provided at staging sites by way of fueling trucks, miscellaneous fuel costs and costs associated with the utilization of FPL vehicles related to storm restoration activities. Fuel costs were evaluated on a monthly basis and only those actual fuel costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Per FAC 25-6.0143, vehicle utilization is prohibited from being charged to the storm reserve and therefore removed from total Vehicle and Fuel costs.
- F. **Materials and Supplies** represents costs of materials issued out of inventory and related transportation and other charges, net of returns.
- G. **Logistics** represent third party vendor costs incurred related to providing staging areas for employees of FPL, employees of affiliate entities of FPL, and contractors at locations throughout the service territory in which FPL provided storm restoration services to customers. Includes, but not limited to, hotel/lodging, catering, ice, water, tents, and generators.
- H. **Other** represents various other expenses not included in the above cost categories, including, but not limited to, employee related expenses (e.g., mileage and cell phone charge reimbursement), securing and repairing corporate facilities, and payroll and overheads associated with support provided by employees from FPL's affiliates.

*\*Under the ICCA methodology set forth in FAC 25-6.0143, additional internal and contract labor hired (or related costs) and fuel costs for storm restoration activities (i.e., transmission and distribution (T&D) utility field activities) (including vegetation management) were only charged to the storm reserve project work orders when greater than the actual monthly average of internal and contract labor (or related) costs and fuel costs, respectively, charged to operation and maintenance expense for the same month in the three previous calendar years. The three-year average was based on calendar years 2019-2021. As permitted by FAC 25-6.0143, and as applicable, management adjusted the historical monthly internal and contract labor (or related) costs and fuel costs charged to operation and maintenance expense from calculated monthly averages. Each adjustment was properly documented, including a detailed explanation of the nature and derivation of the adjustment.*

ADMITTED

3. Documentation and Internal Controls

*Storm Cost Documentation*

For purposes of this assertion, “appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared” means the following:

- i. For all Hurricane Ian costs summarized in Note 2, a detailed listing of transactions from FPL’s general ledger.
- ii. For types A and B in Note 2, a labor analysis workpaper, which summarized the payroll costs presented in the Summary, including the inputs used to calculate the actual labor costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- iii. For types C and D in Note 2, a reconciliation of files by third party vendor, which included electronic timesheets and expense information from the iStormed App or “flat files” containing detailed information by contractor including crew information and daily timesheets with billing and point of origin location, distance to travel, travel days, dates secured, date started travel, date arrived, date released, time released, released to whom and, if vendor travels home, the date arrived at home, and claimed expenses such as lodging, per diem, and fuel not otherwise provided by FPL.
- iv. For type C in Note 2, a contractor analysis workpaper, which summarized the contractor labor costs related to restoration presented in the Summary, including the inputs used to calculate the actual restoration contractor labor costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- v. For third party services and out-of-pocket costs incurred in connection with types C through E and G through H in Note 2, a summary in a format that shows total billing by vendor.
- vi. For type E in Note 2, a fuel analysis workpaper, which summarized the fuel costs presented in the Summary, including the inputs used to calculate the actual fuel costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- vii. The Company’s request and collection of support obtained for invoice payment was not limited to a pre-established materiality threshold therefore for types C through H in Note 2, storm restoration costs approved for payment are supported by the items described in 2) and 3) in Note 3.

ADMITTED  
*Internal Controls*

For purposes of this assertion, “internal controls over the Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained” means the following:

Control objective

To ensure that storm restoration costs incurred and included in the Company’s Summary of Hurricane Ian Incremental Storm Restoration Costs are accurate and meet the criteria necessary for recovery under the 2019 Irma Storm Cost Settlement Agreement.

Control activities

- 1) For the analysis workpapers described in ii., iv and vi. in Note 3, an individual other than the preparer of the analysis reviewed the analysis and documented their approval of the analysis.
- 2) For each line clearing and overhead contractor (types C and D in Note 2), described in iii. in Note 3, “flat files” exported from the iStormed App containing timesheet and expense data. There are multiple levels of review/approval through the production lead overseeing the team in the field, finance and cost finalization review/approval for adherence to the contract. Additionally, the Company prepared a storm audit narrative, and check list summarizing the review process of the Cost Finalization team and the Company’s conclusions with respect to the accuracy of such costs, including but not limited to, the Company’s review for reasonableness, allowability and compliance with contract terms.
- 3) For each third-party vendor invoice described in iii. and v. in Note 3, an individual other than the preparer of the storm restoration costs approval documentation reviewed the invoice, supporting documentation, and where applicable, the storm audit narrative.
- 4) For the Summary of Hurricane Ian Incremental Storm Restoration Costs, the numerical schedules and accompanying notes have been reviewed and approved by the Company’s Vice President, Accounting and Controller.
- 5) The company determines its capitalized costs as follows. An individual other than the preparer of the amounts included in the calculations reviews and documents their approval.
  - a. Distribution storm restoration capital work is calculated utilizing the material issued to the storm internal orders. The material and related labor is identified as capital based on the predetermined classification in the work management system and mapping to retirement units.
  - b. For Distribution follow-up work and all other capital work across FPL, the process follows the same business process as it does under non-storm conditions where the necessary work is designed and engineered and bid out. The capitalized costs are removed from the storm internal orders and booked to capital internal orders at the respective business unit level.



ADMITTED

Florida Power & Light Company  
Supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs (unaudited – not part of the examination engagement)  
As of June 1, 2023

The information to the Summary of Hurricane Ian Incremental Storm Restoration Costs is a roll forward of the incremental storm restoration costs recognized as of December 31, 2022 (the date of the Company's original filing with the FPSC) to June 1, 2023 for costs incurred for the period from September 24, 2022 through June 1, 2023 plus recoverable costs related to the third party examination of the Summary of Hurricane Ian Incremental Storm Restoration Costs.

	<b>Incremental Storm Restoration Costs (\$000)</b>
<b>Recognized as of December 31, 2022 (presented in Petition filed on January 23, 2023, Docket No. 20230017)</b>	<b>\$ 1,137,313</b>
<b><u>Adjustments subsequent to filing on January 23, 2023:</u></b>	
<b>Storm Restoration Costs Changes:</b>	
Change in Contractor Costs	(165,216)
Change in Line Clearing Costs	20,368
Change in Logistics Costs	(21,652)
Change in Other Costs	2,001
	<b>(164,499)</b>
<b>Less: Capital and ICCA Changes:</b>	
Change in Capitalizable Costs	(56,907)
Change in ICCA Adjustments	3,303
	<b>(53,604)</b>
<b>Recognized as of June 1, 2023 (Presented in Management's Assertion)</b>	<b>\$ 1,026,418</b>
<b>Additional costs incurred after June 1, 2023 for Hurricane Ian Incremental Storm Restoration Costs:</b>	
Third Party Examination of Hurricane Ian Incremental Storm Restoration Costs Summary	\$875
<b>Total Hurricane Ian Incremental Storm Restoration Costs</b>	<b>\$ 1,027,293</b>

Note: Totals may not add due to rounding.

ADMITTED

**FLORIDA POWER & LIGHT COMPANY**  
Consolidated Interim Storm Restoration Recovery Charge Revenues  
April 2023-March 2024

<b>Year</b>	<b>Month</b>	<b>Amount<sup>(1)</sup></b>
2023	Apr	\$116,175,798
2023	May	\$119,908,913
2023	Jun	\$133,900,204
2023	Jul	\$154,028,105
2023	Aug	\$159,628,281
2023	Sep	\$155,527,883
2023	Oct	\$132,938,090
2023	Nov	\$110,946,345
2023	Dec	\$100,824,298
2024	Jan	\$43,983,588
2024	Feb	\$43,456,807
2024	Mar	\$42,446,156
<b>Total Recovery</b>		<b>\$1,313,764,469</b>

<sup>(1)</sup> Interim Storm Charge amounts collected by FPL pursuant to Order Nos. PSC-2023-0110-PCO-EI and PSC-2023-0354-PCO-EI

ADMITTED

State of Florida



**Public Service Commission**

Office of Auditing and Performance Analysis  
Bureau of Auditing

**Revised Auditor's Report**

Florida Power & Light  
Storm Recovery Cost Audit – Hurricanes Ian and Nicole

**As of June 1, 2023**

Docket No. 20230017-EI  
Audit Control No. 2023-341-1-1  
**March 12, 2024**

Handwritten signature of Yen Ngo in blue ink.

Yen Ngo  
Audit Manager

Handwritten signature of Donna Brown in blue ink.

Donna Brown  
Reviewer

FPSC EXH No. 14  
06/17/2024

ADMITTED

Table of Contents

Purpose..... 1

Objectives and Procedures..... 2

Audit Findings

    None..... 5

Exhibits

    1: Hurricane Ian Company Exhibit KF-1..... 6

    2: Hurricane Nicole Company Exhibit KF-2 ..... 7

    3: Calculation of Total Storm Costs to be Recovered..... 8

FPSC EXH No. 14  
06/17/2024

ADMITTED

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated December 1, 2023. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company in support of its filing for storm recovery costs in Docket No. 20230017-EI.

The report is intended only for internal Commission use.

FPSC EXH No. 14  
06/17/2024

ADMITTED

## Objectives and Procedures

### **General**

#### Definition

Florida Power & Light Company hereinafter referred to as FPL or Utility.

Incremental Costs are costs that are incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm (ICCA).

Non-incremental Costs are costs that are not incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm.

#### Background

On January 23, 2023, FPL filed a petition for approval to implement an Interim Storm Charge to recover an initial estimate of \$1.5 billion for the combined incremental restoration costs related to Hurricanes Ian and Nicole with the remaining amounts to be collected for Hurricanes Michael, Sally, and Zeta, and to replenish the storm reserve, which was approved by Order No. PSC-2023-0110-PCO-EI, issued on March 23, 2023. On September 5, 2023, FPL filed a supplemental petition with the Commission requesting to reduce the Interim Storm Charge to reflect a decrease in the estimated incremental storm restoration from the original estimate of \$1.5 billion to \$1.3 billion, which was approved by Order No. PSC-2023-0354-PCO-EI, issued on November 27, 2023. On November 17, 2023, FPL filed a petition for approval of the final actual incremental storm restoration costs of \$1.3 billion to be recovered through the Interim Storm Charge, including the replenishment of the storm reserve, and for approval of the proposed process for determining and applying a one-time true-up of the actual revenues collected under the Interim Storm Charge.

### **Expense**

#### Payroll, Overtime, and Related Costs

**Objectives:** The objectives were to determine whether regular payroll, overtime, and related costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed regular payroll, overtime, and related costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to payroll records. No exceptions were noted.

#### Contractor Costs

**Objectives:** The objectives were to determine whether contractor costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedure:** We reviewed contractor costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

#### Line Clearing

**Objectives:** The objectives were to determine whether line clearing costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed line clearing costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

#### Vehicle and Fuel

**Objectives:** The objectives were to determine whether vehicle and fuel costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed vehicle and fuel costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to source documents. No exceptions were noted.

#### Materials and Supplies

**Objectives:** The objectives were to determine whether materials and supplies were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed materials and supplies from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or inventory records. We also verified that the materials and supplies listed were specifically utilized in the restoration process. No exceptions were noted.

#### Logistics

**Objectives:** The objectives were to determine whether logistics costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed logistics costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to source documents. No exceptions were noted.

FPSC EXH No. 14  
06/17/2024

Other ADMITTED

**Objectives:** The objectives were to determine whether other costs were properly stated, storm-related, and recoverable pursuant to Rule 25-6.0143, Florida Administrative Code (F.A.C.).

**Procedures:** We reviewed other costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and traced the amounts to purchase orders, invoices, or contracts. No exceptions were noted.

## Other

### Capitalizable Costs

**Objectives:** The objectives were to determine whether the capitalizable costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1)(d), F.A.C.

**Procedures:** We reviewed capitalizable costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of the capitalizable costs. We selected a statistical sample of costs for detail testing test to determine if the Utility included for recovery only those costs that are allowed by the applicable rule. No exceptions were noted.

### Incremental Cost and Capitalization Approach Methodology (ICCA)

**Objectives:** The objective was to determine whether non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143, Florida Administrative Code F.A.C.

**Procedures:** We reviewed ICCA costs from Account 186 – Miscellaneous Deferred Debits by function and reconciled the balances to the storm restoration costs filing. We selected a statistical sample of costs for detail testing and recalculated the allocation of the ICCA to charge types. We determined the Utility calculated the ICCA adjustments as allowed by Rule 25-6.0143, F.A.C. No exceptions were noted.

### Jurisdictional Factors

**Objectives:** The objective was to determine whether the Utility used the appropriate jurisdictional factors for the filing.

**Procedures:** We obtained and reviewed Order No. PSC-2021-0446-S-EI in Docket No. 20210015-EI, issued December 2, 2021, regarding the jurisdictional factors for the storm costs. We reconciled the jurisdictional factors from the support documentation provided by the Utility to the utility filing and verified the calculation of these factors. No exceptions were noted.



FPSC EXH No. 14  
06/17/2024

ADMITTED

Audit Findings

**None**

ADMITTED

Exhibits

Exhibit 1: Hurricane Ian Company Exhibit KF-1

Florida Power & Light Company  
Hurricane Ian Incremental Cost and Capitalization Approach Adjustments  
through June 1, 2023  
(\$000s)

		Storm Costs By Function (A)							
		Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)	Total (7)	
1	Storm Restoration Costs								
2	Regular Payroll and Related Costs (C)	\$172	\$47	\$1,146	\$12,070	\$1,197	\$631	\$15,263	
3	Overtime Payroll and Related Costs (C)	392	27	2,458	23,614	1,744	1,044	29,277	
4	Contractors	8,428	660	27,232	579,979	4,833	357	621,490	
5	Line Clearing	-	-	322	165,382	-	-	165,704	
6	Vehicle & Fuel	8	-	348	35,333	583	13	36,286	
7	Materials & Supplies	695	-	1,346	45,413	210	127	47,790	
8	Logistics	1,187	-	585	202,422	571	17	204,781	
9	Other (D)	1,177	3	789	4,261	6,963	447	13,640	
10	Total Storm Restoration Costs	\$12,058	\$737	\$34,224	\$1,068,474	\$16,101	\$2,635	\$1,134,230	
11									
12	Less: Capitalizable Costs								
13	Payroll and Related Costs	\$0	-	-	\$3,584	\$178	\$28	\$3,789	
14	Contractors	5,640	-	-	49,446	425	-	55,511	
15	Materials & Supplies	395	-	-	31,138	109	124	31,766	
16	Other	-	-	-	2,159	2,417	-	4,576	
17	Total Capitalizable Costs	\$6,035	-	-	\$86,328	\$3,128	\$152	\$95,642	
18									
19	Less: Insurance Receivables	-	-	-	-	-	-	-	
20									
21	Net Storm Restoration Costs Incurred	\$5,024	\$737	\$34,224	\$982,147	\$12,973	\$2,483	\$1,038,588	
22									
23	Less: ICCA Adjustments								
24	Regular Payroll and Related Costs (E)	\$178	\$0	\$204	\$3,514	\$1,043	\$534	\$5,472	
25	Overtime Payroll and Related Costs (E)	-	27	3	381	36	116	562	
26	Contractors	666	47	7	328	148	-	1,195	
27	Line Clearing:								
28	Vegetation Management (F)	-	-	-	-	-	-	-	
29	Vehicle & Fuel:								
30	Vehicle Utilization	-	-	347	3,105	-	-	3,452	
31	Fuel	-	-	-	-	-	-	-	
32	Other	-	-	-	-	-	-	-	
33	Legal Claims	-	-	-	-	-	-	-	
34	Employee Assistance and Childcare	-	-	-	-	614	-	614	
35	Total ICCA Adjustments	\$844	\$74	\$580	\$7,328	\$1,841	\$650	\$11,296	
36									
37	Incremental Storm Losses								
38	Regular Payroll and Related Costs	Lines 2 - 13 - 24	\$-6	\$47	\$942	\$4,972	-\$24	\$69	\$6,001
39	Overtime Payroll and Related Costs	Lines 3 - 25	392	0	2,455	23,233	1,708	928	28,715
40	Contractors	Lines 4 - 14 - 26	2,123	614	27,225	530,205	4,261	357	564,784
41	Line Clearing	Lines 5 - 28	-	-	322	165,382	-	-	165,704
42	Vehicle & Fuel	Lines 6 - 30 - 31	8	-	2	32,228	583	13	32,834
43	Materials & Supplies	Lines 7 - 15	300	-	1,346	14,275	101	3	16,024
44	Logistics	Line 8	1,187	-	585	202,422	571	17	204,781
45	Other	Line 9 - 16 - 33 - 34	1,177	3	789	2,102	3,932	447	8,449
46	Total Incremental Storm Losses (G)	Sum of Lines 38 - 45	\$5,180	\$663	\$33,665	\$974,819	\$11,132	\$1,834	\$1,027,293
47									
48	Jurisdictional Factor (H)	0.9556	0.9431	0.9065	0.9999	0.9690	1.0000		
49									
50	Retail Recoverable Costs	Line 46 * 48	\$4,950	\$626	\$30,517	\$974,679	\$10,787	\$1,834	\$1,023,393

51 (A) Storm costs are as of June 1, 2023. Totals may not add due to rounding.  
 52 (B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Corporate Real Estate, Regulatory Affairs, Development, Corporate Security and Marketing and Communications departments.  
 53 (C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in FPL Development but is supporting Distribution during storm restoration would charge their time to Distribution.  
 54 (D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.  
 55 (E) Represents regular payroll normally recovered through base rate O&M and not charged to the Storm Reserve. The amounts are charged to the employee's normal business unit, which may not be the business unit that the employee supported during the storm. Therefore, in the example in Note C above, if the FPL Development employee had payroll cannot be charged to the Storm Reserve, that amount would be charged to FPL Development (General) whereas the recoverable portion of their time would remain in Distribution.  
 56 (F) Since FPL recovers all actual vegetation costs incurred through the storm charge or the Storm Protection Plan Cost Recovery Clause, there is no ICCA applicable.

Exhibit ADMITTED Hurricane Nicole Company Exhibit KF-2

Florida Power & Light Company  
Hurricane Nicole Incremental Cost and Capitalization Approach Adjustments  
through June 1, 2023  
(\$000s)

LINE NO.			Storm Costs By Function (A)						Total (7)
			Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (B) (5)	Customer Service (6)	
1	Storm Restoration Costs								
2	Regular Payroll and Related Costs (C)		\$54	\$126	\$180	\$2,322	\$279	\$113	\$3,075
3	Overtime Payroll and Related Costs (C)		173	236	335	5,151	241	86	6,222
4	Contractors		594	3,566	1,631	59,004	318	25	65,138
5	Line Clearing		-	-	-	23,451	-	-	23,451
6	Vehicle & Fuel		0	-	84	3,794	24	-	3,902
7	Materials & Supplies		5	33	1	1,966	-	5	2,010
8	Logistics		0	207	12	16,603	18	1	16,841
9	Other (D)		21	33	61	1,710	383	27	2,233
10	Total Storm Restoration Costs	Sum of Lines 2 - 9	\$848	\$4,200	\$2,302	\$114,001	\$1,263	\$257	\$122,871
11									
12	Less: Capitalizable Costs								
13	Payroll and Related Costs		-	-	-	\$110	-	\$2	\$112
14	Contractors		-	-	-	661	-	-	661
15	Materials & Supplies		-	-	-	1,046	-	5	1,051
16	Other		-	-	-	121	-	-	121
17	Total Capitalizable Costs	Sum of Lines 13 - 16	-	-	-	\$1,938	-	\$7	\$1,945
18									
19	Less: Insurance Receivables		-	-	-	-	-	-	-
20									
21	Net Storm Restoration Costs Incurred	Lines 10 - 17 - 19	\$848	\$4,200	\$2,302	\$112,063	\$1,263	\$250	\$120,926
22									
23	Less: ICCA Adjustments								
24	Regular Payroll and Related Costs (E)		\$0 56	\$35	\$2 0	\$461	\$123	\$0 0	\$621
25	Overtime Payroll and Related Costs (E)		-	4	-	21	5	25	87
26	Contractors		-	368	-	-	-	-	393
27	Line Clearing:		-	-	84	-781	-	-	-
28	Vegetation Management (F)		-	-	-	-	-	-	-
29	Vehicle & Fuel:		-	-	-	-	-	-	-
30	Vehicle Utilization		-	-	-	-	28	-	\$655
31	Fuel		-	-	-	-	-	-	-
32	Other		-	-	-	-	-	-	-
33	Legal Claims		-	-	-	-	-	-	-
34	Employee Assistance and Childcare		-	-	-	-	-	-	\$28
35	Total ICCA Adjustments	Sum of Lines 24 - 34	\$56	\$407	\$86	\$1,264	\$156	\$25	\$1,994
36									
37	Incremental Storm Losses								
38	Regular Payroll and Related Costs	Lines 2 - 13 - 24	\$54	\$91	\$179	\$1,750	\$156	\$111	\$2,342
39	Overtime Payroll and Related Costs	Lines 3 - 25	117	232	334	5,130	236	86	6,135
40	Contractors	Lines 4 - 14 - 26	594	3,198	1,631	58,343	318	0	64,083
41	Line Clearing	Lines 5 - 28	-	-	-	23,451	-	-	23,451
42	Vehicle & Fuel	Lines 6 - 30 - 31	0	-	0	3,013	24	-	3,037
43	Materials & Supplies	Lines 7 - 15	5	33	1	920	-	0	959
44	Logistics	Line 8	0	207	12	16,603	18	1	16,841
45	Other	Line 9 - 16 - 33 - 34	21	33	61	1,589	355	27	2,084
46	Total Incremental Storm Losses	Sum of Lines 38 - 45	\$791	\$3,793	\$2,216	\$110,799	\$1,107	\$225	\$118,931
47									
48	Jurisdictional Factor (G)		0.9556	0.9431	0.9065	0.9999	0.9690	1.0000	
49									
50	Retail Recoverable Costs	Line 46 * 48	\$756	\$3,577	\$2,009	\$110,783	\$1,072	\$225	\$118,423
51									
52									
53	Notes:								
54	(A) Storm costs are as of June 1, 2023. Totals may not add due to rounding.								
55	(B) General plant function reflects restoration costs associated with FPL's Human Resources, External Affairs, Information Technology, Corporate Real Estate, Regulatory Affairs, Development, Corporate Security, and Marketing and Communications departments.								
56	(C) Represents total payroll charged to the business unit (function) being supported. For example, an employee that works in FPL Development but is supporting Distribution during storm restoration would charge their time to Distribution.								
57	(D) Includes other miscellaneous costs, including payroll and related overheads from affiliate personnel directly supporting storm restoration.								

Exhibit ADMITTED Calculation of Total Storm Costs to be Recovered

Florida Power & Light Company Calculation of Total Storm Costs to be Recovered from Customers (\$000s) Modified Interim Storm Charge (A) Total Recoverable Storm Amount				
Line No.		(1) Modified Interim Storm Charged (A)	(2) Total Recoverable Storm Amount	Notes
2	Hurricane Michael	-	-	(B)
3	Hurricane Sally	\$132,247	\$132,247	(C)
4	Hurricane Zeta	4,552	4,552	(D)
5	Hurricane Ian	1,024,211	1,023,393	(E)
6	Hurricane Nicole	120,840	118,423	(F)
7	Total Retail Recoverable Costs	<u>\$1,281,849</u>	<u>\$1,278,614</u>	
8				
9	Less:			
10	Funded Storm Reserve Balance as of 9/30/22	(114,872)	(114,872)	(G)
11	Unfunded Storm Reserve Balance as of 9/30/22	(105,034)	(105,034)	(H)
12	Storm Reserve Activity for the period October 2022 through October 2023	1,010	781	(I)
13				
14	Balance of Retail Recoverable Costs after Storm Reserve Funding ("Eligible Restoration Costs") (Line 7 + 10 + 11 + 12)	<u>\$1,062,953</u>	<u>\$1,059,490</u>	
15				
16	Plus:			
17	Interest on Unrecovered Storm Costs for the period April 2023 through November 2023	\$19,043	\$18,631	(J)
18	Amount to Replenish Storm Reserve Pursuant to FPL's 2021 Settlement Agreement ("Storm Reserve Replenishment")	219,906	219,906	(K)
19				
20	Total Amount to be Recovered from Customers ("Recoverable Storm Amount") (Line 14 + 17 + 18)	<u>\$1,301,903</u>	<u>\$1,298,027</u>	
21				
22	Notes:			
23	(A) Amounts reflected in column (1) represents amounts presented on Appendix C of FPL's Supplemental Petition to Modify the Interim Storm Surcharge Related to Hurricanes Ian and Nicole filed on September 5, 2023 and approved for recovery by the Commission at the November 9, 2023 Agenda Conference.			
24	(B) Incremental storm costs associated with the Hurricane Michael surcharge approved by the Commission in Order No. PSC-2020-0349-S-EI, Docket No. 20190038-EI were fully recovered as of March 31, 2023.			
25	Amount represents the actual amount of the Hurricane Sally surcharge (approved by the Commission in Order No. PSC-2022-0406-FOF-EI, Docket No. 20200241-EI) remaining to be recovered as of March 31, 2023.			
26	(D) Represents the actual amount of Hurricane Zeta incremental costs approved by the Commission for recovery in Order No. PSC-2022-0406-FOF-EI, Docket No. 20210719-EI less additional Storm Accruals reflected on Gulf Power's books and records as of December 31, 2021.			
27	(E) Amount reflected in column (2) represents incremental storm costs for Hurricane Ian incurred as of June 1, 2023 as reflected on Exhibit KF-1.			
28	(F) Amount reflected in column (2) represents incremental storm costs for Hurricane Nicole incurred as of June 1, 2023 as reflected on Exhibit KF-2.			
29	(G) Represents funded storm reserve balance as of September 30, 2022 prior to Hurricanes Ian and Nicole.			
30	(H) Represents unfunded storm reserve balance as of September 30, 2022 prior to Hurricanes Ian and Nicole.			
31	(I) Represents the following: (1) \$2.3 million of losses upon liquidation of the storm fund in the fourth quarter of 2022, offset by (2) \$1.3 million of storm reserve accrual recorded during October through December 2022, which were authorized under paragraph 16 of FPL's 2021 Settlement Agreement approved by the Commission in Order No. PSC-2021-0446-S-EI, Docket No. 20210015-EI.			
32	(J) Amount reflected in column (2) includes actual interest recorded on FPL's books and records for the period April 2023 through October 2023, and forecasted interest for the month of November 2023. Incremental storm costs are forecasted to be recovered during the month of November 2023 and then FPL will begin to apply surcharge revenues to the replenishment of			
33	(K) Represent storm serve replenishment allowed under paragraph 10 of FPL's 2021 Settlement Agreement approved by the Commission in Order No. PSC-2021-0440S-EI, Docket No. 20210015-EI.			

15

# **FPL's Response to Staff's First Data Request**

QUESTION:

Has FPL identified any legal prohibitions or impediments to implementing the alternate storm charge calculation described in paragraph 24 of the Petition for Limited Proceeding in this docket?

- a. If so, please identify the specific authority (order, case, rule, statute, or other) that FPL relied upon to reach that conclusion.
- b. As to each authority you have identified, please explain in detail the reason(s) why you believe that authority prevents or inhibits FPL from implementing the alternate storm charge calculation.

RESPONSE:

No. FPL has identified no such legal prohibitions or impediments.

QUESTION:

Does FPL believe that implementation of the alternate storm charge calculation would result in rates that are fair, just, and reasonable?

- a. If so, please explain why FPL believes the relief requested in the Petition for Limited Proceeding is more appropriate.
- b. If not, please explain why FPL believes implementation of the alternate storm charge calculation would result in rates that are not fair, just, and reasonable.

RESPONSE:

FPL believes both the proposed and alternate storm charge calculations would result in fair, just, and reasonable rates. FPL has no position on whether the proposed or alternate storm charge methodology is "more appropriate." Rather, FPL views both as being potentially appropriate options for storm cost recovery.

QUESTION:

The alternate storm charge calculation shows that costs for Hurricanes Ian, Nicole, Sally, and Zeta will be recovered by March 2024. Under the currently-approved storm recovery schedule, recovery of Hurricanes Sally and Zeta costs are projected to be complete in December 2024.

- a. Please discuss whether a shorter recovery period provides benefits to the general body of ratepayers and FPL.
- b. If you contend it does not, please explain why.

RESPONSE:

As a general matter, if the Commission decides to approve the alternate storm calculation, the resulting acceleration of recovery of storm costs would benefit FPL and its general body of customers by reducing the amount of interest recovered from customers and regulatory lag, while also mitigating the potential for overlapping storm recovery charges in the future.



QUESTION:

The alternate storm charge calculation shows costs for Hurricanes Ian, Nicole, Michael, Sally, and Zeta being recovered through a uniform surcharge (\$15.30/kWh) applicable to all current FPL ratepayers. FPL in its Petition has requested recovery of costs from Hurricanes Ian and Nicole through a uniform surcharge (\$13.84/kWh) applicable to all current ratepayers, with the ratepayers of the former Gulf Power Company continuing to pay an additional, separate surcharge for Hurricanes Michael, Sally, and Zeta (\$11.00/kWh).

- a. Please discuss whether the consolidation of storm costs proposed in the alternate storm charge calculation provides benefits to the general body of ratepayers and FPL.
- b. If you contend it does not, please explain why.

RESPONSE:

Consolidation of the storm charges under the alternate calculation provides benefits described in FPL's response to Staff's Data Request No. 3.

QUESTION:

Please state when and how the Company will notify customers of the requested storm surcharge.

RESPONSE:

FPL began notifying customers of a potential storm surcharge in December 2022. Since filing its request with the Public Service Commission on Jan. 23, 2023, FPL has used various channels to notify customers of the requested storm surcharge and plans additional notifications.

**FPL Communications notifying customers of potential storm cost surcharge on bills**

- In December 2022, FPL updated its “2023 Bills” webpage to alert customers that “Fuel and storm costs to drive higher bills in 2023” and that FPL would file a cost recovery plan in January to take effect in April. (See Attachment 1.)
- In December 2022, FPL’s eNewsletter to customers who receive electronic bills included the message “ELECTRICITY COSTS ARE INCREASING. Learn how to save.” (See Attachments 2a-2c.) The message included a link to the FPL.com/rates webpage, which features the “2023 Bills” webpage. (See Attachment 1 above.)
- In January 2023, the top item in FPL’s monthly eNewsletter to customers was titled “2023 rate adjustments” and informed customers that “Changes to fuel, severe weather and other costs will impact your bill this year. Find out why and how to start saving today.” (See Attachments 3a-3d.) The message includes a link to the FPL “2023 bills” webpage, which noted FPL’s plans to file a cost recovery plan in January to take effect in April.

**Communications notifying customers of FPL’s petition for storm cost surcharge on bills**

- On Jan. 23, 2023, the day of its filing with the Public Service Commission, FPL issued a news release that addressed FPL’s requests to adjust the 2023 fuel charge and for cost recovery associated with Hurricanes Ian and Nicole. This news release was covered in all media markets in FPL’s service area. (See Attachment 4.)
- On Jan. 23, 2023, FPL updated its “2023 Bills” webpage to include a description of its filing with the PSC. (See Attachments 5a-5b.)
- After Jan. 23, 2023, FPL contacted all of the approximately 3,400 large commercial and governmental customers with an email address on file to inform them of the rate proposal and its impact on their bills. (See Attachment 6.)

- After Jan. 24, 2023, FPL contacted all of the more than 150,000 small and medium business customers with an email address on file to inform them of the rate proposal and its impact on their bills. (See Attachments 7a-7b.) The email includes a link to the “2023 Bills” webpage (See Attachments 5a-5b above.)
- On Jan. 24, 2023, FPL sent an email to more than 100,000 residential customers in peninsular Florida who had contacted FPL in the past about high bills or requested assistance in paying bills. (See Attachment 8.) The message includes a link to the “2023 Bills” webpage. (See Attachments 5a-5b above.)

### **Recent and planned future communications to customers**

- In FPL’s February 2023 eNewsletter, “Upcoming rate adjustments” is the top item. (See Attachments 9a-9c.) The message states: “We filed a plan with the Public Service Commission to adjust rates following hurricane restorations and high natural gas prices. Plan now and discover ways to save.” It includes a link to [FPL.com/rates](http://FPL.com/rates), which features the updated “2023 bills” webpage.
- On Feb. 2, 2023, FPL revised its “Rates and Your Bill” webpage to include charts detailing the residential and business rates proposed to take effect in April. (See Attachments 10a-10e.)
- On Feb. 7, 2023, FPL emailed more than 2,100 customers in Northwest Florida who have contacted FPL in the past about high bills or requested assistance in paying bills. Content will be similar to the Jan. 24 email to peninsular Florida customers. (See Attachment 8 above.)
- On Feb. 8, 2023, FPL began including this message on all customer bills: “New February rates are in effect. State regulators are reviewing FPL’s plan for fuel and storm costs that would take effect in April. Learn more at [FPL.com/rates](http://FPL.com/rates).” The [FPL.com/rates](http://FPL.com/rates) webpage includes the charts detailing the residential and business rates proposed to take effect in April.
- Once the Public Service Commission rules on FPL’s petition, FPL plans to add this message to customer bills: “The Florida Public Service Commission approved new FPL rates to balance fuel and hurricane costs that will take effect in April. Learn more at [FPL.com/rates](http://FPL.com/rates).” The [FPL.com/rates](http://FPL.com/rates) webpage will include charts detailing the residential and business rates the Commission voted to approve.
- Once the Public Service Commission rules on FPL’s petition, FPL also plans to send an email to business customers, issue a news release and post an article in its eNewsletter.

FPL 'ADMITTED' webpage as revised in December 2022  
(<https://www.fpl.com/rates/2023-bills.html>)

[Back To Rates and Your Bill](#)

## 2023 Bills

### Bill adjustments to begin 2023

The Florida Public Service Commission (PSC) has approved an increase to FPL rates, beginning in January 2023, to account for sustained investments we're making in infrastructure, clean energy and technology, as well as higher natural gas prices. State regulators also approved FPL's plan to pass on nearly \$400 million in new federal tax savings over the next three years, including a one-time, \$36 million refund that will be included in January bills and partially offset the approved rate increase.

FPL Typical 1,000-kWh Residential Bill

Dec. 2022	Jan. 2023*	Feb. 2023
\$120.67	\$125.39	\$129.59

\*Includes one-time, \$36 million refund reflecting solar production tax credits in 2022 as part of the Inflation Reduction Act

Typical business customer bills will increase 1.4% to 3.8% in January, depending on rate class. Following the one-time federal tax savings refund in January, typical business customer bills will increase 3.3% to 4.7% in February, depending on rate class.

### Fuel and storm costs to drive higher bills in 2023

The price of fuels that utilities use to generate electricity is up across the globe. In fact, the price of natural gas – which FPL uses to power its plants – is now at its highest point since 2008, up more than 75% in just the past year. The volatility in natural gas prices has resulted in additional 2022 fuel costs – that FPL has yet to include in customer bills. Rather than immediately adjust bills in 2022, we've closely monitored the still highly volatile market in order to get a more accurate assessment of final fuel costs for 2022, with the goal of easing the impact for our customers.

FPL also safely and quickly restored power after two hurricanes struck our state in 2022 – including Hurricane Ian, the fifth most powerful storm to ever make landfall in the United States. FPL plans to seek cost recovery through a surcharge on customer bills for the incremental costs related to restoration from Hurricane Ian and Hurricane Nicole.

In January 2023, FPL will file a proposed cost recovery plan with the PSC. While we continue to evaluate options, we anticipate requesting approval to recover these fuel and storm costs over a 21-month period, beginning in April 2023. Spreading these costs out over 21 months, instead of the typical 12-month recovery period, would help minimize the monthly bill increase for customers. FPL is still finalizing fuel and storm costs and will have bill projections for April 2023 once we file our formal proposal.

### What FPL is doing to help

We recognize many Floridians are facing challenging times and no one wants to pay more for electricity. While natural gas prices have increased sharply and the fuel market remains volatile, FPL continues to improve the fuel efficiency of its power plants and invest in low-cost renewable energy that is reducing the fuel portion of customer bills.

In fact, FPL is committed to reducing and eventually eliminating the fuel portion of customer bills, but it will take time. As natural gas costs are increasingly expensive, unstable and hard to predict, the company is embarking on a Real Zero™ goal to reduce and, by 2045, eliminate natural gas from our regular operations – and the fuel portion of customer bills along with it.

### What customers can do right now

Saving energy is the most effective way for customers to save on their electric bills. For energy savings tips and ways to monitor your daily usage, visit [FPL.com/SaveControl](https://www.fpl.com/SaveControl).


FPSC EXH No. 15  
06/17/2024

Florida Power & Light Company  
Docket No. 20230017-EI  
Staff's First Data Request  
Request No. 5  
Attachment 2a of 10  
Page 1 of 1


E9

FPL ADMITTED 2022 eNewsletter to peninsular Florida residential customers with link to "Rates and Your Bill" webpage (<https://www.fpl.com/rates.html>)

Safety tips to know before decorating [View in Browser](#) [Update Email](#)


 [LOG IN](#) [PAY BILL](#)


**Your good energy neighbor**  
We put the people of Florida first. Every day we work hard to deliver clean, reliable, and affordable energy because to us, this is more than a job; it is our responsibility to our community. And it's what's best for Florida, the place we call home.  
[LEARN MORE](#)

**ELECTRICITY COSTS ARE INCREASING.**  
Learn how to save. [PLAN NOW](#) 

**Your energy insights** [TAKE A LOOK »](#)


Did your Thanksgiving festivities gobble up your energy use last month?

 **\$112.13**  
Daily Average Cost

 **1,250**  
Energy used in kWh


**Your energy insights** [TAKE A LOOK »](#)

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Did your Thanksgiving festivities gobble up your energy use last month?  
[TAKE A LOOK »](#)


**Picture your savings**  
Immerse yourself in our new augmented reality experience, House of Savings, designed to show you how to conserve energy at home and save money.  
[CHECK IT OUT »](#)

**Deck the holidays safely**  
When putting up or taking down holiday decorations, look for power lines and make sure you and anything you are touching stay at least 10 feet away.  
[GET SAFETY TIPS »](#)

**'Tis the season for scams**  
Holidays are a busy time for scammers. If you receive a call asking for immediate payment, hang up and call the number on your FPL bill to verify.  
[VIEW OTHER SCAMS »](#)

**In Case You Missed It**

[MANATEES NEED YOUR HELP »](#) | [HELP OTHERS AFTER IAN »](#)

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06/17/2024

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Docket No. 20230017-EI  
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Request No. 5  
Attachment 2b of 10  
Page 1 of 1

E10

FPL ADMITTED 2022 eNewsletter to Northwest Florida residential customers with link to "Rates and Your Bill" webpage (<https://www.fpl.com/northwest/rates.html>)

Safety tips to know before decorating View in Browser Update Email

LOG IN PAY BILL

**Your good energy neighbor**  
We put the people of Florida first. Every day we work hard to deliver clean, reliable, and affordable energy because to us, this is more than a job. It is our responsibility to our community. And it's what's best for Florida, the place we call home.  
[LEARN MORE](#)

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**A WonderFL place for business**  
Discover "WonderFL" Florida — a great place for your business with a unique diversity of industries, employment opportunities and quality of life.  
[SEE THE DIFFERENCE »](#)

**In Case You Missed It**

[MANATEES NEED YOUR HELP »](#) [HELP OTHERS AFTER IAN »](#)

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E10

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**Your good energy neighbor**  
We put the people of Florida first. Every day we work hard to deliver clean, reliable, and affordable energy because to us, this is more than a job; it is our responsibility to our community. And it's what's best for Florida, the place we call home.  
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Discover "WonderFL" Florida — a great place for your business with a unique diversity of industries, employment opportunities and quality of life.  
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[GET SAFETY TIPS »](#)

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[MANATEES NEED YOUR HELP »](#) | [HELP OTHERS AFTER IAN »](#)

Our Business Customer Care Center professionals are here to help when you need us.  
Broward County: 954-581-5658 • Miami Dade County: 305-442-0388  
Palm Beach County: 561-478-4399 • All other areas: 800-375-2434

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FPL ADMITTED 2023 eNewsletters to peninsular Florida residential customers with link to "2023 Bills" webpage (<https://www.fpl.com/rates/2023-bills.html>)

The screenshot shows the FPL customer portal interface. At the top, there are links for 'LOG IN' and 'PAY BILL'. A prominent banner titled '2023 rate adjustments' is circled in red. It features an image of a woman looking at her phone and text explaining that changes in fuel, weather, and other costs will impact bills. Below this banner are several 'Your energy insights' sections, each with a 'SEE MY STATS' link. These sections display metrics like 'Daily Average Cost' (\$112.13) and 'Energy used in kWh' (1,250). There is also a 'How to save more than \$15 a month' section with a 'START SAVING' button. At the bottom, there are two promotional cards: 'Lower bills powered by the sun' with a 'RESERVE YOUR SPOT' button, and 'Update your contact info today' with a 'VERIFY NOW' button. The footer includes the FPL logo and the slogan 'CHANGING THE CURRENT.'

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FPL ADMITTED 2023 eNewsletters to Northwest Florida residential customers with link to  
"2023 Bills" webpage (<https://www.fpl.com/northwest/rates/2023-bills.html>)

Easy tips to save more than \$15 a month View in Browser Update Email

LOG IN PAY BILL

**2023 rate adjustments**  
Changes to fuel, severe weather and other costs will impact your bill this year. Find out why and how to start saving today.  
WAYS TO SAVE

**Your energy insights** SEE MY STATS  
December is a festive month — merry and bright. With holiday decorations and lighting, did you see an increase in your energy use?  
\$112.13 Daily Average Cost  
1,250 Energy used in kWh

**Your energy insights** SEE MY STATS  
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SEE MY STATS

**How to save more than \$15 a month**  
Winter is here and even Florida experiences some chilly days. Check out our energy saving tips and learn how you can save on your bill this season.  
START SAVING

**Lower bills powered by the sun**  
New year, new goals. Lower your carbon footprint and save money over time with FPL Solar Together®. Reserve your spot or share with loved ones.  
RESERVE YOUR SPOT

**Update your contact info today**  
It's faster and easier to get the help you need if we have your accurate contact information in our system. Log in to your account to ensure it's correct.  
VERIFY NOW

**In Case You Missed It**  
YOUR GOOD ENERGY NEIGHBOR | PICTURE YOUR SAVINGS

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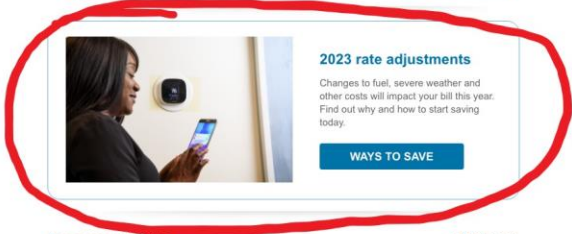
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FPL ADMITTED 2023 eNewsletter to small business customers with link to "2023 Bills" webpage (<https://www.fpl.com/rates/2023-bills.html>)

More SolarTogether subscriptions are coming. View in Browser Update Email  
FPL LOG IN PAY BILL



Your energy insights SEE MY STATS

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\$112.13 Daily Average Cost

1,250 Energy used in kWh

Your energy insights SEE MY STATS

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1,250 Energy used in kWh

Your energy insights  
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SEE MY STATS

Cooler weather, hotter savings  
Winter is here and even Florida will see some chilly days. Check out these energy saving tips so your business won't break the bank on heating costs this season.  
LEARN MORE

Lower bills powered by the sun  
New year, new goals. Lower your carbon footprint and save money over time with FPL SolarTogether®. Reserve your spot or share with loved ones.  
RESERVE YOUR SPOT

Update your contact info today  
It's faster and easier to get the help you need if we have your accurate contact information in our system. Log in to your account to ensure it's correct.  
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FPSC EXH No. 15  
06/17/2024

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Docket No. 20230017-EI  
Staff's First Data Request  
Request No. 5  
Attachment 3d of 10  
Page 1 of 1

E15

FPL ADMITTED 2023 eNewsletter to commercial industrial customers with link to "2023 Bills" webpage (<https://www.fpl.com/rates/2023-bills.html>)


 [Update your contact info](#)  
[View in Browser](#) | [Unsubscribe](#)



### 2023 rate adjustments

Changes to fuel, severe weather and other costs will impact your bill this year. Find out why and how to start saving today.


[WAYS TO SAVE](#)



### Keep away from power lines

Work at a safe distance from power lines. Stay at least 10 feet away and assume overhead and underground lines and cables are energized.

[STAY SAFE](#)



### Update your contact info today

It's faster and easier to get the help you need if we have your accurate contact information. Log in to your account to ensure it's correct.

[VERIFY NOW](#)

## In Case You Missed It

[USE LESS. SAVE MORE.](#)

[MULTI-ACCOUNT MANAGEMENT](#)

  
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E15



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Media Line: 561-694-4442  
Jan. 23, 2023  
@FPL\_Newsroom

**FOR IMMEDIATE RELEASE**

**FPL proposes plan to recover costs of increased fuel prices and hurricane responses**

- *Two hurricanes and natural gas price increases expected to impact customer bills*
- *Fuel bills from 2022 already paid by FPL but not yet recovered would be spread over 21 months while lower projected fuel costs for 2023 would provide a partial offset*
- *Cost recovery for Hurricanes Ian and Nicole would be spread over a 12-month period*
- *Typical 1,000-kWh residential bill would remain below national average after the proposed changes*

JUNO BEACH, Fla. – Florida Power & Light Company today filed a proposal with the Florida Public Service Commission (PSC) to adjust customer rates to recover costs associated with two hurricane restorations and the volatility of natural gas prices during 2022.

The plan, which must be approved by the PSC, seeks to balance unrecovered fuel and storm costs from 2022 and a recent decline in projected 2023 fuel costs to minimize the impact on customer bills.

<b>FPL Proposal for Fuel and Storm Costs</b> Effective April 2023			
<b>Item</b>	<b>Description</b>	<b>Duration on Bill</b>	<b>Bill Impact</b>
<b>2022 Fuel Under-recovery</b>	2022 natural gas prices higher than projected	21 months	Expected Increase
<b>2022 Storm Costs</b>	Incremental restoration costs from Hurricanes Ian and Nicole	12 months	Expected Increase
<b>2023 Fuel Over-recovery</b>	2023 natural gas prices expected to be lower than initial forecast	9 months	Expected Decrease

“FPL has a proven track record of keeping bills below the national average. When events beyond our control – like hurricanes and significant changes in fuel prices – force a change to customer bills, we try to do so in a thoughtful way that minimizes the impact on our customers while balancing the risk of invoices piling up,” said FPL Chairman and CEO Eric Silagy. “Still, we recognize that every dollar matters, which is why we encourage customers to use FPL’s free tools and simple tips to save energy and money on their electric bills.”

If the proposal is approved, FPL’s typical 1,000-kWh residential bill for customers in peninsular Florida would increase in April by approximately 10%, as compared to rates that were approved to take effect in February. Even under the proposed plan, FPL’s typical residential bill in

peninsula. FPL is expected to remain well below the national average and remain the lowest among Florida's investor-owned utilities, which collectively serve more than 75% of the state's population. FPL's typical, 1,000-kWh residential bill for customers in Northwest Florida would increase roughly 8% in April as compared to rates effective in February but remain below the national average.

FPL typical 1,000-kWh residential customer bill			
FPL		FPL Northwest	
April 2023 (proposed)	% Increase*	April 2023 (proposed)	% Increase*
\$142.88	~10%	\$173.09	~8%
*As compared to rates effective beginning Feb. 1, 2023			

**Rapid responses to restore power after Ian and rare November hurricane**

Under PSC rules, FPL and other utilities are responsible for restoring power and paying bills upfront after a hurricane strikes. Utilities then recover their restoration costs through a surcharge on customer bills, subject to PSC review and approval of expenses incurred. In this case, FPL is seeking recovery of \$1.3 billion for incremental restoration costs from Hurricanes Ian and Nicole. As part of FPL's plan, customers would pay a temporary storm surcharge for 12 months, beginning in April. Recovering these costs over one year rather than a longer time period reduces the risk of storm costs piling up on customer bills if there are additional hurricanes or severe weather events in 2023.

FPL's investments in hardening the energy grid since the destructive 2004-05 hurricane seasons helped speed restoration times and likely reduced total restoration costs for Ian and Nicole. After Hurricane Irma in 2017, FPL calculated that restoration would have taken four days longer and cost \$496 million more if the energy grid had not been hardened. FPL's continued investments in storm hardening led to a rapid response to Ian – [earning national honors](#) this month, the 13<sup>th</sup> time FPL's emergency response has been recognized by industry peers.

As part of today's filing, FPL also responded to the PSC's request to calculate the impact of spreading the remaining costs from past hurricanes that affected customers of the former Gulf Power across all FPL customer bills. Doing so would reduce the monthly storm charge on a typical 1,000-kWh bill in Northwest Florida by nearly \$10.

**Volatility in price of natural gas**

FPL is also seeking permission to recover about \$2.1 billion to make up for the difference between projections and actual costs for natural gas in 2022. FPL's proposal would spread these unrecovered 2022 fuel costs over a 21-month period beginning in April 2023 to reduce the impact on customer bills. Partially offsetting these higher fuel costs, FPL plans to decrease its projected 2023 fuel factor by about \$1 billion during the final nine months of this year due to a sharp drop in projected natural gas prices after 2023 projections were filed with the PSC in the third quarter of 2022.

Even with the volatility in the natural gas market and sharp increases experienced in 2022, natural gas remains far more cost-effective than fuel oil and coal to generate electricity. FPL's decision in the early 2000s to seek energy independence and modernize its generating fleet by

ADMITTED  
moving away from foreign oil and constructing ultra fuel-efficient clean energy centers and leading America's largest solar expansion has saved customers more than \$14 billion while dramatically reducing carbon emissions. In fact, FPL's 50 solar power plants – the largest fleet in America – don't use fuel at all to generate electricity, avoiding about \$375 million in fuel costs in 2022 alone. FPL will add 16 more solar plants in 2023 as part of plans to install 90,000 megawatts of solar energy in Florida and massively expand battery storage over the next two decades.

### **FPL offers energy-saving tips to customers**

With the bill increase proposed to take effect in April 2023, FPL is encouraging customers to take steps now to lower their bills by reducing energy use and making their homes more energy efficient. For example:

- Depending on the season, customers should cool their home at 78° or warmer or heat their home at 68° or cooler. Each degree customers lower or increase the temperature on their thermostat can reduce their bill by 5% a month for heating or cooling costs.
- Customers can clean the lint filter in their dryer before each load to minimize drying time.
- Turn off ceiling fans and lights in unoccupied rooms.
- View daily, weekly and monthly energy use by using the FPL Mobile App, which is available on the Apple App store, Google Play or by texting "App" to MyFPL (69375).
- Customers can activate the free FPL Energy Manager tool to monitor how their home is using energy and identify ways to save.
- For more helpful tips, customers can visit [FPL.com/waystosave](https://www.fpl.com/waystosave).

### **Florida Power & Light Company**

As America's largest electric utility, Florida Power & Light Company serves more customers and sells more power than any other utility, providing clean, affordable, reliable electricity to approximately 5.8 million accounts, or more than 12 million people. FPL operates one of the most fuel efficient and cleanest power generation fleets in the U.S and in 2022 won the ReliabilityOne® National Reliability Award for the seventh time in the last eight years. The company was also recognized by Escalent in 2022 as one of the most trusted U.S. electric utilities for the ninth consecutive year. FPL is a subsidiary of Juno Beach, Florida-based NextEra Energy, Inc. (NYSE: NEE), a clean energy company widely recognized for its efforts in sustainability, corporate responsibility, ethics and compliance, and diversity. NextEra Energy is ranked No. 1 in the electric and gas utilities industry in Fortune's 2022 list of "World's Most Admired Companies" and recognized on Fortune's 2021 list of companies that "Change the World." NextEra Energy is also the parent company of NextEra Energy Resources, LLC, which, together with its affiliated entities, is the world's largest generator of renewable energy from the wind and sun and a world leader in battery storage. For more information about NextEra Energy companies, visit these websites: [www.NextEraEnergy.com](https://www.NextEraEnergy.com), [www.FPL.com](https://www.FPL.com), [www.NextEraEnergyResources.com](https://www.NextEraEnergyResources.com).

###

FPL "ADMITTED" Page for Peninsular Florida as updated to reflect Jan. 23, 2023 filing  
(<https://www.fpl.com/rates/2023-bills.html>)

[Back To Rates and Your Bill](#)

## 2023 Bills

### Proposed bill adjustments in April 2023

Florida Power & Light Company has filed a proposal with the Florida Public Service Commission (PSC) to adjust customer rates beginning in April to recover costs associated with two hurricane restorations and the volatility of natural gas prices during 2022. The plan, which must be approved by the PSC, seeks to balance these unrecovered fuel and storm costs from 2022 and a recent decline in projected 2023 fuel costs to minimize the impact on customer bills.

FPL Proposal for Fuel and Storm Costs Effective April 2023			
Item	Description	Duration on Bill	Bill Impact
2022 Fuel Under-recovery	2022 natural gas prices higher than projected	21 months	Expected Increase
2022 Storm Costs	Incremental restoration costs from Hurricanes Ian and Nicole	12 months	Expected Increase
2023 Fuel Over-recovery	2023 natural gas prices expected to be lower than initial forecast	9 months	Expected Decrease

If the proposal is approved, FPL's typical residential bill will remain well below the national average and the lowest among Florida's investor-owned utilities, which collectively serve more than 75% of Floridians.

FPL Typical 1,000-kWh Residential Bill	
Apr. 2023 (proposed)	% Increase*
\$142.88	~10%
*As compared to rates effective beginning Feb. 1, 2023	

If approved by the PSC, typical business customer bills would increase starting in April between 4-9% depending on rate class as compared to February rates.

### Response to 2022 Hurricanes

Florida was hit by two hurricanes in 2022, including Hurricane Ian, one of the most powerful storms ever to make landfall in the United States. FPL restored power safely and quickly after each storm and is now seeking to recover those costs through a temporary surcharge on customer bills over a 12-month period beginning in April, subject to PSC review and approval of expenses incurred. Recovering these costs over one year rather than a longer time period reduces the risk of storm costs piling up on customer bills if there are additional hurricanes or severe weather events in 2023.

### Volatile fuel prices

The price of fuels that utilities use to generate electricity is up across the globe. In 2022, the price of natural gas – which FPL uses to fuel much of its generating fleet – reached its highest point since 2008. As a result, fuel costs were significantly higher than projected when FPL set its rates for 2022. FPL is proposing to recover these additional fuel costs over a 21-month period to reduce the impact on customer bills. Partially offsetting these higher fuel costs, FPL plans to decrease its projected 2023 fuel factor by about \$1 billion during the final nine months of this year due to a sharp drop in projected natural gas prices after 2023 projections were filed with the PSC in the third quarter of 2022.

### What FPL is doing to help

We recognize many Floridians are facing challenging times and no one wants to pay more for electricity. FPL continues to improve the fuel efficiency of its power plants and invest in low-cost renewable energy that is reducing the fuel portion of customer bills. In fact, the ongoing modernization of our power plant fleet has saved customers more than \$14 billion in avoided fuel costs since 2001. In addition, investments in storm hardening, which improve the resiliency of the energy grid and help speed restorations after storms, also help to reduce storm costs.

### What customers can do right now

Saving energy is the most effective way for customers to save on their electric bills. For energy savings tips and ways to monitor your daily usage, check out the [FPL Energy Manager](#). You can also check your eligibility for [FPL Budget Billing](#), which gives you more predictable electric bills by evening out your energy costs over the year so you pay about the same amount each month.

FPL "ADMITTED" Page for Northwest Florida as updated to reflect Jan. 23, 2023 filing  
(<https://www.fpl.com/northwest/rates/2023-bills.html>)

< Back to Rates and Your Bill

## 2023 Bills

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2023 Fuel Over-recovery	2023 natural gas prices expected to be lower than initial forecast	9 months	Expected Decrease

If the proposal is approved, FPL's typical residential bill in Northwest Florida will remain below the national average.

FPL Northwest Typical 1,000-kWh Residential Bill	
April 2023 (proposed)	% Increase
\$173.09	~8%
*As compared to rates effective beginning Feb. 1, 2023	

If approved by the PSC, typical business customer bills would increase starting in April between 3-8% depending on rate class as compared to February rates.

As part of the proposal, FPL also responded to the PSC's request to calculate the impact of spreading the remaining costs from past hurricanes that affected customers of the former Gulf Power across all FPL customer bills. Doing so would reduce the monthly storm charge on a typical 1,000-kWh bill in Northwest Florida by nearly \$10.

### Response to 2022 Hurricanes

Florida was hit by two hurricanes in 2022, including Hurricane Ian, one of the most powerful storms ever to make landfall in the United States. FPL restored power safely and quickly after each storm and is now seeking to recover those costs through a temporary surcharge on customer bills over a 12-month period beginning in April, subject to PSC review and approval of expenses incurred. Recovering these costs over one year rather than a longer time period reduces the risk of storm costs piling up on customer bills if there are additional hurricanes or severe weather events in 2023.

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### What FPL is doing to help

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### What customers can do right now

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FPSC EXH No. 15  
06/17/2024

FPL ADMITTED

Admitted to Edge commercial or governmental customer with reply (Jan. 24, 2023)

From: [REDACTED]  
Sent: Tuesday, January 24, 2023 2:53 PM  
To: [REDACTED]@fpl.com  
Subject: Re: 2023 FPL Bill Projection Update

[REDACTED]  
I am available with notice. Let me know when you want to come to [REDACTED]

THANKS

On Tue, Jan 24, 2023 at 2:50 PM [REDACTED]@fpl.com wrote:

Hi [REDACTED]  
FPL recognizes many of our customers are facing challenging economic times and that no one wants to see their power bill rise. I want to share an update regarding your bill in 2023, so you can plan for the rest of the year. Earlier today, FPL presented its plan to the Florida Public Service Commission (PSC) to recover costs associated with two hurricane restorations and the volatility of natural gas prices during 2022. You can read the details of our [plan](#). As we look ahead toward the PSC's review of our proposal, starting in April, the incremental increase of the combined fuel under recovery and storm charges is estimated to be between 3% - 8% for commercial customers, depending on rate class. FPL continues to improve the fuel efficiency of its power plants and invest in low-cost renewable energy that is reducing the fuel portion of customer bills. In fact, the ongoing modernization of our power plant fleet has saved customers more than \$14 billion in avoided fuel costs since 2001. In addition, investments in storm hardening, which improve the resiliency of the energy grid and help speed restorations after storms, also help to reduce storm costs. I would like to schedule time with you to review your estimated bill impact at your earliest convenience and will follow-up to get some time on your calendar. In the meantime, know that we value you as a customer and will continue to keep you updated regarding our recovery plans and any decisions made by the PSC.  
Thank you,  
[REDACTED]  
FPL Customer Advisor

FPSC EXH No. 15  
06/17/2024

**FPL ADMITTED** **FPL Admitted Small business customers in peninsular Florida on proposed rate adjustments**

Rate adjustment proposed for April

[View in Browser](#)

[Update Email](#)



LOG IN

## Reduce the impact of proposed April rate adjustment

FPL recognizes many of our customers are facing challenging economic times and that no one wants to see their power bill rise. I want to share an update regarding your bill in 2023, so you can plan for the rest of the year.

In recent filings with the Florida Public Service Commission (PSC), FPL presented its plan to adjust customer rates to recover costs associated with two hurricane restorations and the volatility of natural gas prices during 2022. You can [read the details](#) of our plan. If approved by the PSC, typical business customer bills would increase starting in April between 4-9%, depending on rate class as compared to February rates.

FPL continues to improve the fuel efficiency of its power plants and invest in low-cost renewable energy that is reducing the fuel portion of customer bills. In fact, the ongoing modernization of our power plant fleet has saved customers more than \$14 billion in avoided fuel costs since 2001. In addition, investments in storm hardening, which improve the resiliency of the energy grid and help speed restorations after storms, also help to reduce storm costs.

We want to help minimize the impact to your business starting today. The first step is understanding how your business is using energy. To get the details, [try our free FPL Business Energy Manager](#). Next, you'll get personalized tips to help you save on your bill. You may also be [eligible for savings programs](#) with rebates on cooling costs and demand control ventilation, which could save your business as much as 20% per year on HVAC energy costs while improving air quality inside your facility.

We appreciate your business and thank you for being our customer.

Sincerely,

McKenley Romeo  
Director, Customer Solutions & Sales  
Florida Power & Light Company



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FPSC EXH No. 15  
06/17/2024

Florida Power & Light Company  
Docket No. 20230017-EI  
Staff's First Data Request  
Request No. 5  
Attachment 7b of 10  
Page 1 of 1

E23

**FPL ADMITTED**  
**FPL Admitted Small business customers in Northwest Florida on proposed rate adjustments**

Rate adjustment proposed for April

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We want to help minimize the impact to your business starting today. The first step is understanding how your business is using energy. To get the details, start your [free Energy Checkup](#). Next, you'll get personalized tips to help you save on your bill. You may also be [eligible for savings programs](#) with rebates on cooling costs and demand control ventilation, which could save your business as much as 20% per year on HVAC energy costs while improving air quality inside your facility.

We appreciate your business and thank you for being our customer.

Sincerely,

McKenley Romeo  
Director, Customer Solutions & Sales  
Florida Power & Light Company



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E23

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06/17/2024

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Docket No. 20230017-EI  
Staff's First Data Request  
Request No. 5  
Attachment 8 of 10  
Page 1 of 1

E24

**FPL ADMITTED 2023 email to residential customers who contacted FPL in the past about high bills or requested assistance paying bills; link to "2023 Bills" webpage (<https://www.fpl.com/rates/2023-bills.html>)**

Get tips to save up to \$17 a month

View in Browser

Update Email



LOG IN



### Electricity costs are increasing

With new rates that went into effect January 2023, learn how your bill is changing this year and what you can do to start saving today.

LEARN MORE

Get five tips to help you reduce energy use and save up to \$17 a month.

#### Financial resource options

We understand sometimes you need more than savings tips and we're here to help. There are multiple financial resource programs available, and you may be eligible.

FIND HELP NOW



#### Free tool to help you save

Did you know simple changes to the way you use energy can reduce your bill? Use our free FPL Energy Manager to see when, where and how your home uses energy.

SEE MY USAGE



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06/17/2024


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Docket No. 20230017-EI  
Staff's First Data Request  
Request No. 5  
Attachment 9a of 10  
Page 1 of 1

E25

FPL ADMITTED 2023 en Newsletter to peninsular Florida residential customers with link to "Rates and Your Bill" webpage (<https://www.fpl.com/rates.html>)

Rate changes are coming soon, find ways to save now. [View in Browser](#) [Update Email](#)

 [LOG IN](#) [PAY BILL](#)





### Upcoming rate adjustments

We filed a plan with the Public Service Commission to adjust rates following hurricane restoration and high natural gas prices. Plan now and discover ways to save.

[LEARN MORE](#)


**Your energy insights** [CHECK YOUR STATS](#)

Parts of Florida saw record low temps this January. Did you notice a difference in your energy use?

 <b>\$112.13</b> Daily Average Cost	 <b>1,250</b> Energy used in kWh
---	--


**Your energy insights** [CHECK YOUR STATS](#)

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---	--

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[CHECK YOUR STATS](#)

 **Do fuel prices impact my bill?**


Some of our power plants use natural gas, so when that price goes up, bills are impacted. Find ways to offset rising costs and save on your energy bill.

[WATCH NOW](#)

 <h3>National Reliability Award winner</h3> <p>It's all about keeping your lights on — our investments to strengthen the grid and make it smarter have earned us a best-in-nation award.</p> <p><a href="#">SEE HOW</a></p>	 <h3>Charge at home for less than a tank of gas</h3> <p>With FPL EVolution Home<sup>SM</sup>, enjoy unlimited night and weekend EV charging for \$38 a month — with no upfront costs and hassle-free setup.</p> <p><a href="#">GET MORE INFO</a></p>
--	---

**In Case You Missed It**

<a href="#">2023 RATE ADJUSTMENTS</a>	<a href="#">UPDATE YOUR CONTACT INFO</a>
---------------------------------------	--

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FPSC EXH No. 15  
06/17/2024


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Docket No. 20230017-EI  
Staff's First Data Request  
Request No. 5  
Attachment 9b of 10  
Page 1 of 1

E26

**FPL ADMITTED** 2023 eNewsletter to Northwest Florida residential customers with link to "Rates and Your Bill" webpage (<https://www.fpl.com/northwest/rates/2023-bills.html>)

Rate changes are coming soon, find ways to save now View in Browser Update Email


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[LEARN MORE](#)



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[CHECK YOUR STATS](#)



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[WATCH NOW](#)



### Save big — \$150 instant rebate

A big part of your energy use is heating and cooling. Upgrade to a new heat pump and cash in on a \$150 instant rebate — plus tax credits.

[GET YOUR REBATE](#)



### Charge at home for less than a tank of gas

With FPL EVolution Home®, enjoy unlimited night and weekend EV charging for just \$38 a month — with no upfront costs and hassle-free setup.

[GET MORE INFO](#)

### In Case You Missed It

[2023 RATE ADJUSTMENTS](#)

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E26

FPL ADMITTED 2023 enewsletter to small business customers with link to "Rates and Your Bill" webpage (<https://www.fpl.com/northwest/rates/2023-bills.html>)

The screenshot shows the FPL website interface. At the top, there are navigation links for 'LOG IN' and 'PAY BILL'. A red circle highlights a section titled 'Upcoming rate adjustments' which includes a photo of a man and a woman looking at a laptop, and text stating: 'We filed a plan with the Public Service Commission to adjust rates following hurricane restorations and high natural gas prices. Plan now and discover ways to save.' Below this, there are three 'Your energy insights' sections, each with a 'CHECK YOUR STATS' link. The first insight shows a 'Daily Average Cost' of \$112.13. The second and third insights show 'Energy used in kWh' of 1,250. There are also sections for 'Add EV fast charging at zero cost', 'National Reliability Award winner', and 'Lighting the way to savings'. At the bottom, there is an 'In Case You Missed It' section with links for '2023 RATE ADJUSTMENTS' and 'UPDATE YOUR CONTACT INFO'. The footer contains contact information for Business Customer Care Center, the FPL logo with the slogan 'CHANGING THE CURRENT', and a disclaimer: 'Please do not reply to this email. This address is not monitored. For help, visit FPL.com'. It also includes a link to unsubscribe and copyright information for 2023.

**FPL "Rates and Your Bill" webpage with links to proposed April 2023 rates**



**Keeping Bills Low**

Learn how FPL works to keep your bills low and how you can help.

- [Common Causes of High Residential Bills](#)
- [Why Business Bills Fluctuate](#)

**Understanding Your Bill**

Learn about the different charges that make up your bill.

**Residential Customers**

- [How to Read Your Bill](#)
- [Explanation of Charge](#)
- [Residential Deposits](#)

**Business Customers**

- [Explanation of Charge - Small Businesses](#)
- [Explanation of Charge - with Demand Charge](#)
- [Sample Bill](#)
- [Understanding Demand](#)
- [Business Deposits](#)

**Rates and Charges**

View your rates and other charges, such as fuel and energy protection.

- [Residential](#)
- [Residential \(Proposed April 2023\)](#)
- [Business](#)
- [Business \(Proposed April 2023\)](#)
- [New Customer Overview](#)
- [Información para Nuevos Clientes](#)
- [Service Charges](#)
- [Minimum Base Bill](#)
- [2023 Bills](#)

**Meters**

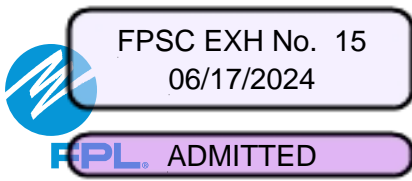
Learn how we determine how much energy you've used and why you may get an estimated bill.

- [Meters](#)
- [How to Read Your Meter](#)
- [Meter Options](#)

**Regulatory, Rates, Rules and Tariffs**

- [Wholesale Regulatory, Rates and Tariffs](#)
- [Retail Regulatory, Rates, Rules and Tariffs](#)
- [Tax Exemptions for Businesses](#)
- [Residential Time of Use Rate](#)
- [Business Rate Options](#)





# Residential Rates and Clauses

Proposed April 2023\*

RATES AND CHARGES	Base Charge/ Month	< 1,000 kWh/ Energy Charge (¢/kWh)	> 1,000 kWh/ Energy Charge (¢/kWh)	Conservation (¢/kWh)	Capacity (¢/kWh)	Environmental (¢/kWh)	Storm Protection (¢/kWh)	< 1,000 kWh / Fuel Charge (¢/kWh)	> 1,000 kWh / Fuel Charge (¢/kWh)	2022 Interim Storm Restoration Recovery (¢/kWh)	Transition Credit (¢/kWh)
Residential Service (RS-1)	\$9.48	7.063	8.055	0.122	0.212	0.312	0.382	3.656	4.656	1.384	-0.158
Residential TOU Rider (RTR-1)	\$9.48	12.697**	-5.552**	0.122	0.212	0.312	0.382	0.286**	-0.123**	1.384	-0.158

\*\*Except for base charges, all rates and charges under Rate Schedule RS-1 shall apply to RTR-1. RTR-1 Base Energy and Fuel Charges and Credits applicable to on- and off-peak usage are in addition to the RS-1 charges  
 Note: Residential customers whose monthly base electric service costs fall below \$25 are subject to a minimum \$25 base bill.

	Monthly Program Charge	Monthly Off-Peak Energy Charge	On-Peak Energy Charge (¢/kWh)	Off-Peak Energy Charge (¢/kWh)
RS-1 EV Full Installation	\$25.57	\$12.81	23.71	N/A
RS-1 EV Equipment only Installation	\$18.41	\$12.81	23.71	N/A

## OUTDOOR LIGHTING

	FPL-Owned Units (Fixture, Maintenance, and Base Non-Fuel Energy)	Customer-Owned Units (Relamping and Base Non-Fuel Energy)
Sodium Vapor 6,300 lu 70 watts	\$9.12	\$3.09
Sodium Vapor 9,500 lu 100 watts	\$9.68	\$3.52
Sodium Vapor 12,000 lu 150 watts	\$11.42	\$5.09
Sodium Vapor 16,000 lu 150 watts	\$10.61	\$4.23
Sodium Vapor 22,000 lu 200 watts	\$15.09	\$5.79
Sodium Vapor 50,000 lu 400 watts	\$18.47	\$8.61
Mercury Vapor 6,000 lu 140 watts	\$8.69	\$4.54
Mercury Vapor 8,600 lu 175 watts	\$9.27	\$4.63
Mercury Vapor 21,500 lu 400 watts	\$15.94	\$8.06

## LED LIGHTING (LT-1)<sup>1</sup>

Conversion Fee	\$2.08
Maintenance per Fixture (Company-Owned LED Fixture and Pole)	\$1.45
Maintenance per Fixture (Company Fixture on Customer Pole)	\$1.16
Standard Wood pole	\$5.94
Standard Concrete pole	\$8.14
Standard Fiberglass pole	\$9.61
Decorative Concrete pole	\$17.46
Facilities Charge	1.28%
Underground Conductors (¢ per foot)	4.865

Non-Fuel Energy (¢ per kWh)	3.571
-----------------------------	-------

Base Non-Fuel Energy (¢ per kWh)	3.410
----------------------------------	-------

Other Charges	
Wood Pole	\$12.92
Concrete/Steel Pole	\$17.46
Fiberglass Pole	\$20.51
Underground conductors excluding Trenching (\$ per foot)	\$0.099
Down-guy, Anchor and Protector	\$11.75

<sup>1</sup> Catalog of available fixtures and the assigned billing tier for each can be viewed at [www.FPL.com/partner/builders/lighting.html](http://www.FPL.com/partner/builders/lighting.html).

\* Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 202100165-EI, 20220002-EI, 20220007-EI and 20220010-EI.



FPSC EXH No. 15

06/17/2024

FPL

ADMITTED

Florida Power & Light Company
Docket No. 20230017-EI
Staff's First Data Request
Request No. 5
Attachment 10c of 10
Page 1 of 2

Business rates and clauses

Proposed April 2023\*

BUSINESS RATE CLASS

Table with columns: BUSINESS RATE CLASS, Base Charge / Month, Maximum Demand Charge (\$/kW), On-Peak Demand Charge (\$/kW), Demand Charge - Firm On-Peak (\$/kW), Demand Charge - Load Control On-Peak (\$/kW), Energy Charge (¢/kWh), On-Peak Energy Charge (¢/kWh), Off-Peak Energy Charge (¢/kWh), Conservation Charge (¢/kWh or \$/kW), Capacity Charge (¢/kWh or \$/kW), Environmental Charge (¢/kWh), Storm Protection Charge (¢/kWh or \$/kW), Fuel Charge (¢/kWh), On-Peak Fuel Charge (¢/kWh), Off-Peak Fuel Charge (¢/kWh), 2022 Interim Storm Restoration Recovery (¢/kWh), Transition Credit (¢/kWh or \$/kW), Curtailment Credit (\$/kW), Curtailment Penalty (\$/kW), Early Termination (\$/kW)

E30

E30

\*Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI and 20220010-EI. Note: Metered GS-1 and GST-1 customers whose monthly base electric service costs fall below \$25 are subject to a minimum \$25 base bill.



FPSC EXH No. 15

06/17/2024

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Florida Power & Light Company  
 Docket No. 20230017-EI  
 Staff's First Data Request  
 Request No. 5  
 Attachment 10c of 10  
 Page 2 of 2

# Business rates and clauses E31

Proposed April 2023\*

		Base Charge	Contract Standby Demand Charge (\$/kW)	Demand Charge Interruptible (\$/kW)	Demand Charge Firm (\$/kW)	Demand Charge (\$/kW)	On-Peak Energy Charge (¢/kWh)	Off-Peak Energy Charge (¢/kWh)	Conservation Charge (\$/kW)	Capacity Charge (\$/kW)	Environmental Charge (¢/kWh)	Storm Protection Charge (\$/kW)	On-Peak Fuel Charge (¢/kWh)	Off-Peak Fuel Charge (¢/kWh)	2022 Interim Storm Restoration Recovery (¢/kWh)	Transition Credit (\$/kW)
Standby and Supplemental Service (SST-1D)	RDC	\$173.82	\$4.17			\$2.05	0.990	0.990	\$0.05	\$0.09	0.565	\$0.12	4.254	3.845	1.712	-\$0.06
	DDC					\$0.99			\$0.03	\$0.04		\$0.05				-\$0.03
Standby and Supplemental Service (SST-2D)	RDC	\$173.82	\$4.17			\$2.05	0.990	0.990	\$0.05	\$0.09	0.565	\$0.12	4.249	3.840	1.712	-\$0.06
	DDC					\$0.99			\$0.03	\$0.04		\$0.05				-\$0.03
Standby and Supplemental Service (SST-3D)	RDC	\$591.00	\$4.17			\$2.05	0.990	0.990	\$0.05	\$0.09	0.565	\$0.12	4.217	3.812	1.712	-\$0.06
	DDC					\$0.99			\$0.03	\$0.04		\$0.05				-\$0.03
Standby and Supplemental Service (SST-1T)	RDC	\$2,506.23				\$1.88	0.986	0.986	\$0.05	\$0.09	0.292	\$0.01	4.125	3.728	0.052	-\$0.06
	DDC					\$0.59			\$0.03	\$0.04		\$0.01				-\$0.03
Interruptible Standby and Supplemental (ISST-1D)	RDC	\$675.97	\$4.17	\$0.36	\$2.05		0.990	0.990	\$0.05	\$0.09	0.565	\$0.12	4.219	3.813	1.712	-\$0.06
	DDC			\$0.17	\$0.99				\$0.03	\$0.04		\$0.05				-\$0.03
Interruptible Standby and Supplemental (ISST-1T)	RDC	\$2,764.83		\$0.41	\$1.88		0.986	0.986	\$0.05	\$0.09	0.292	\$0.01	4.125	3.728	0.052	-\$0.06
	DDC			\$0.16	\$0.59				\$0.03	\$0.04		\$0.01				-\$0.03

OUTDOOR LIGHTING	FPL-Owned Units (Fixture, Maintenance, and Base Non-Fuel Energy)	Customer-Owned Units (Relamping and Base Non-Fuel Energy)
Sodium Vapor 6,300 lu 70 watts	\$9.12	\$3.09
Sodium Vapor 9,500 lu 100 watts	\$9.68	\$3.52
Sodium Vapor 12,000 lu 150 watts	\$11.42	\$5.09
Sodium Vapor 16,000 lu 150 watts	\$10.61	\$4.23
Sodium Vapor 22,000 lu 200 watts	\$15.09	\$5.79
Sodium Vapor 50,000 lu 400 watts	\$18.47	\$8.61
Mercury Vapor 6,000 lu 140 watts	\$8.69	\$4.54
Mercury Vapor 8,600 lu 175 watts	\$9.27	\$4.63
Mercury Vapor 21,500 lu 400 watts	\$15.94	\$8.06
Non-Fuel Energy (¢ per kWh)	3.571	

STREET LIGHTING	FPL-Owned Units (Fixture, Maintenance, and Base Non-Fuel Energy)	Customer-Owned Units (Relamping and Base Non-Fuel Energy)
Sodium Vapor 6,300 lu 70 watts	\$8.45	\$3.16
Sodium Vapor 9,500 lu 100 watts	\$8.49	\$3.57
Sodium Vapor 16,000 lu 150 watts	\$9.31	\$4.25
Sodium Vapor 22,000 lu 200 watts	\$13.50	\$5.80
Sodium Vapor 27,500 lu 250 watts	\$15.19	\$7.01
Sodium Vapor 50,000 lu 400 watts	\$16.30	\$8.54
Sodium Vapor 140,000 lu 1,000 watts	\$31.80	\$19.50
Mercury Vapor 6,000 lu 140 watts	\$7.86	\$4.05
Mercury Vapor 8,600 lu 175 watts	\$8.45	\$4.56
Mercury Vapor 11,500 lu 250 watts	\$12.81	\$6.86
Mercury Vapor 21,500 lu 400 watts	\$14.66	\$8.83
Non-Fuel Energy (¢ per kWh)	3.410	

LED LIGHTING (LT-1) <sup>1</sup>	
Conversion Fee	\$2.08
Maintenance per Fixture (Company-Owned LED Fixture and Pole)	\$1.45
Maintenance per Fixture (Company Fixture on Customer Pole)	\$1.16
Standard Wood pole	\$5.94
Standard Concrete pole	\$8.14
Standard Fiberglass pole	\$9.61
Decorative Concrete pole	\$17.46
Facilities Charge	1.28%
Underground Conductors (¢ per foot)	4.865
Base Non-Fuel Energy (¢ per kWh)	3.410

Other Charges	
Wood Pole	\$12.92
Concrete/Steel Pole	\$17.46
Fiberglass Pole	\$20.51
Underground conductors excluding Trenching (\$ per foot)	\$0.099
Down-guy, Anchor and Protector	\$11.75

Other Charges	
Wood Pole	\$5.94
Concrete/Steel Pole	\$8.14
Fiberglass Pole	\$9.61
Underground Conductors not Under Paving (¢ per Foot)	4.865
Underground Conductors Under Paving (¢ per Foot)	11.884

<sup>1</sup> Catalog of available fixtures and the assigned billing tier for each can be viewed at [www.FPL.com/partner/builders/lighting.html](http://www.FPL.com/partner/builders/lighting.html).  
 \* Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI and 20220010-EI.

E31



FPSC EXH No. 15

06/17/2024

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E32

# Residential Rates and Clauses

Proposed April 2023\*

RATES AND CHARGES	Base Charge/ Month	< 1,000 kWh/ Energy Charge (¢/kWh)	> 1,000 kWh/ Energy Charge (¢/kWh)	Conservation (¢/kWh)	Capacity (¢/kWh)	Environmental (¢/kWh)	Storm Protection (¢/kWh)	< 1,000 kWh / Fuel Charge (¢/kWh)	> 1,000 kWh / Fuel Charge (¢/kWh)	Hurricane Michael Storm Restoration Recovery Charge (¢/kWh)	Hurricane Sally Storm Restoration Recovery Charge (¢/kWh)	2022 Interim Storm Restoration Recovery (¢/kWh)	Transition Rider (¢/kWh)
Residential Service (RS-1)	\$9.48	7.063	8.055	0.122	0.212	0.312	0.382	3.656	4.656	0.800	0.300	1.384	1.685
Residential TOU Rider* (RTR-1)	\$9.48	12.697**	-5.552**	0.122	0.212	0.312	0.382	0.286**	-0.123**	0.800	0.300	1.384	1.685

\*Except for base charges, all rates and charges under Rate Schedule RS-1 shall apply to RTR-1. RTR-1 Base Energy and Fuel Charges and Credits applicable to on- and off-peak usage are in addition to the RS-1 charges. Note: Residential customers whose monthly base electric service costs fall below \$25 are subject to a minimum \$25 base bill.

	Monthly Program Charge	Monthly Off-Peak Energy Charge	On-Peak Energy Charge (¢/kWh)	Off-Peak Energy Charge (¢/kWh)
RS-1 EV Full Installation	\$25.57	\$12.81	23.71	N/A
RS-1 EV Equipment only Installation	\$18.41	\$12.81	23.71	N/A

## LIGHTING RATES

COMPANY-OWNED UNITS (FIXTURE, MAINTENANCE, AND BASE NON-FUEL ENERGY)

	OS I/II High Pressure Sodium Vapor	OS I/II Metal Halide	OS I/II LED
Open Bottom 5,400 lu 70 watts	\$6.66	Acorn 12,000 lu 175 watts \$25.10	Acorn 3,776 lu 75 watts \$33.69
Open Bottom 8,800 lu 100 watts	\$6.39	Colonial 12,000 lu 175 watts \$10.34	Street Light 4,440 lu 72 watts \$23.38
Open Bottom with Shield 8,800 lu 100 watts	\$7.84	English Coach 12,000 lu 175 watts \$27.40	Acorn A5 2,820 lu 56 watts \$38.36
Acorn 8,800 lu 100 watts	\$22.56	Destin Single 12,000 lu 175 watts \$43.59	Cobrahead S2 5,100 lu 73 watts \$12.12
Colonial 8,800 lu 100 watts	\$7.75	Destin Double 24,000 lu 350 watts \$85.63	Cobrahead S3 10,200 lu 135 watts \$15.09
English Coach 8,800 lu 100 watts	\$24.39	Small Flood 32,000 lu 400 watts \$15.81	ATB071 S2/S3 6,320 lu 71 watts \$15.10
Destin Single 8,800 lu 100 watts	\$40.33	Small Parking Lot 32,000 lu 400 watts \$23.61	ATB1 105 S3 9,200 lu 105 watts \$20.63
Destin Double 17,600 lu 200 watts	\$79.79	Large Flood 100,000 lu 1,000 watts \$29.26	ATB2 280 S4 23,240 lu 280 watts \$25.42
Cobrahead 5,400 lu 70 watts	\$8.59	Large Parking Lot 100,000 lu 1,000 watts \$44.26	E132 A3 7,200 lu 132 watts \$44.92
Cobrahead 8,800 lu 100 watts	\$7.84		E157 SAW 9,600 lu 157 watts \$31.35
Cobrahead 20,000 lu 200 watts	\$11.32		WP9 A2/S2 7,377 lu 140 watts \$69.62
Cobrahead 25,000 lu 250 watts	\$11.80		Destin Double 15,228 lu 210 watts \$117.95
Cobrahead 46,000 lu 400 watts	\$14.37		ATB0 108 S2/S3 9,336 lu 108 watts \$14.24
Cutoff Cobrahead 8,800 lu 100 watts	\$8.43	OS I/II Metal Halide Pulse Start	Colonial 3,640 lu 45 watts \$15.51
Cutoff Cobrahead 25,000 lu 250 watts	\$11.88	Acorn 13,000 lu 150 watts \$26.85	LG Colonial 5,032 lu 72 watts \$17.87
Cutoff Cobrahead 46,000 lu 400 watts	\$14.38	Colonial 13,000 lu 150 watts \$10.89	Security Lt 4,204 lu 43 watts \$8.76
Bracket Mount CIS 25,000 lu 250 watts	\$21.61	English Coach 13,000 lu 150 watts \$27.37	Roadway 1 5,510 lu 62 watts \$10.85
Tenon Top CIS 25,000 lu 250 watts	\$21.62	Destin Single 13,000 lu 150 watts \$53.93	Galleon 6s q 32,327 lu 315 watts \$40.58
Bracket Mount CIS 46,000 lu 400 watts	\$24.82	Destin Double 26,000 lu 300 watts \$108.57	Galleon 7s q 38,230 lu 370 watts \$45.32
Small ORL 20,000 lu 200 watts	\$21.35	Small Flood 33,000 lu 350 watts \$16.63	Galleon 10s q 53,499 lu 528 watts \$62.21
Small ORL 25,000 lu 250 watts	\$21.39	Shoobox 33,000 lu 350 watts \$18.67	Flood 421 W 36,000 lu 421 watts \$34.99
Small ORL 46,000 lu 400 watts	\$24.35	Flood 68,000 lu 750 watts \$24.67	Wildlife Cert 5,355 lu 106 watts \$30.30
Large ORL 20,000 lu 200 watts	\$32.49		Evolve Area 8,300 lu 72 watts \$24.52
Large ORL 46,000 lu 400 watts	\$39.02	OS I/II Mercury Vapor	ATB0 70 8,022 lu 72 watts \$14.19
Shoobox 46,000 lu 400 watts	\$21.41	Open Bottom 7,000 lu 175 watts \$6.43	ATB0 100 11,619 lu 104 watts \$15.45
Directional 16,000 lu 150 watts	\$11.57	Cobrahead 3,200 lu 100 watts \$8.30	ATB2 270 30,979 lu 274 watts \$28.11
Directional 20,000 lu 200 watts	\$15.76	Cobrahead 7,000 lu 175 watts \$8.66	Roadway 2 9,514 lu 95 watts \$12.08
Directional 46,000 lu 400 watts	\$15.51	Cobrahead 9,400 lu 250 watts \$11.46	Roadway 3 15,311 lu 149 watts \$16.45
Large Flood 125,000 lu 1,000 watts	\$28.34	Cobrahead 17,000 lu 400 watts \$14.02	Roadway 4 28,557 lu 285 watts \$23.19
		Cobrahead 48,000 lu 1,000 watts \$29.70	
		Directional 17,000 lu 400 watts \$18.42	

\*Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20190038-EI, 20200241-EI, 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI, 20220010-EI and 20210170-EI.

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COMPANY-OWNED UNITS (CONT.)

	OS VII LED Cont.
Colonial Large 5,963 lu 72 watts	\$16.39
Colonial Small 4,339 lu 45 watts	\$15.42
Acorn A 8,704 lu 81 watts	\$32.37
Destin I 7,026 lu 99 watts	\$53.11
Flood Large 37,400 lu 297 watts	\$31.33
Flood Medium 28,700 lu 218 watts	\$26.49
Flood Small 18,600 lu 150 watts	\$22.42
ATB2 210 23,588 lu 208 watts	\$23.98
Destin 8,575 lu 77 watts	\$40.95
Destin Wildlife 1,958 lu 56 watts	\$48.43
AEL Roadway ATBS 3K 8,212 lu 76 watts	\$9.14
AEL Roadway ATBS 4K 8,653 lu 76 watts	\$9.14
Cree RSW Amber - XL 5,300 lu 144 watts	\$22.12
Cree RSW Amber - Large 3,715 lu 92 watts	\$16.46
EPTC 7,300 lu 65 watts	\$23.77
Cont American Elect 3K 3,358 lu 38 watts	\$10.93
Cont American Elect 4K 3,615 lu 38 watts	\$10.93
Acuity AEL ATB2 Gray 16,593 lu 133 watts	\$14.09
Holophane Granville (Black/Black) 3K 6,586 lu 51 watts	\$24.03
Cree XSPM 12,000 lu 95 watts	\$12.38

CUSTOMER-OWNED UNITS  
(RELAMPING AND BASE NON-FUEL ENERGY)

	OS VII
Sodium Vapor 8,800 lu 100 watts	\$2.20
Sodium Vapor 16,000 lu 150 watts	\$3.14
Sodium Vapor 20,000 lu 200 watts	\$3.54
Sodium Vapor 25,000 lu 250 watts	\$4.23
Sodium Vapor 46,000 lu 400 watts	\$6.41
Sodium Vapor 125,000 lu 1,000 watts	\$14.01
Metal Halide 32,000 lu 400 watts	\$6.53
Metal Halide 100,000 lu 1,000 watts	\$16.60

Base Non-Fuel Energy (¢ per kWh)	3.410
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LED LIGHTING (LT-1)<sup>1</sup>

Conversion Fee	\$2.08
Maintenance per Fixture (Company-Owned LED Fixture and Pole)	\$1.45
Maintenance per Fixture (Company Fixture on Customer Pole)	\$1.16
Standard Wood pole	\$5.94
Standard Concrete pole	\$8.14
Standard Fiberglass pole	\$9.61
Decorative Concrete pole	\$17.46
Facilities Charge	1.28%
Underground Conductors (¢ per foot)	4.865

Base Non-Fuel Energy (¢ per kWh)	3.410
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CUSTOMER-OWNED UNITS

	Other Charges
13 ft. Decorative Concrete Pole	\$21.15
13 ft. Decorative High Gloss Concrete Pole	\$18.58
16 ft. Decorative Base Aluminum Pole with 6" Tenon	\$14.73
17 ft. Decorative Base Aluminum Pole	\$21.52
18 ft. (14 ft. Mounting Height) Aluminum Decorative York Pole	\$19.56
20 ft. (16 ft. Mounting Height) Aluminum Decorative Grand Pole	\$15.99
20 ft. Fiberglass Pole	\$7.62
20 ft. (16 ft. mounting Height) Aluminum, Round, Tapered Pole (Spun Tenon)	\$6.70
20 ft. (16 ft. mounting Height) Aluminum, Round, Tapered Pole (Welded Tenon)	\$22.81
25 ft. (20 ft. Mounting Height) Aluminum, Round, Tapered Pole	\$23.84
30 ft. Wood Pole	\$4.94
30 ft. Concrete Pole	\$10.33
30 ft. Fiberglass Pole with Concrete, Anchor-Based Pedestal	\$48.90
30 ft. (25 ft. Mounting Height) Aluminum, Round, Tapered Pole	\$26.43
30 ft. Aluminum Pole with Concrete Adjustable Base	\$24.16
35 ft. Concrete Pole	\$15.05
35 ft. Concrete Pole (Teton Top)	\$20.78
35 ft. Wood Pole	\$7.17
35 ft. (30 ft. mounting Height) Aluminum, Round, Tapered Pole	\$29.64
40 ft. Wood Pole	\$8.82
45 ft. Concrete Pole (Teton Top)	\$27.27
22 ft. Aluminum Pole	\$17.04
25 ft. Aluminum Pole	\$17.72
30 ft. Aluminum, Anchor-Based Pole with 8' Arm	\$44.33
30 ft. Aluminum, Anchor-Based Pole with 10' Arm	\$46.45
30 ft. Aluminum, Anchor-Based Pole with 12' Arm	\$43.00
35 ft. Aluminum, Anchor-Based Pole with 8' Arm	\$48.81
35 ft. Aluminum, Anchor-Based Pole with 10' Arm	\$48.22
35 ft. Aluminum, Anchor-Based Pole with 12' Arm	\$49.36
40 ft. Aluminum, Anchor-Based Pole with 8' Arm	\$50.52
40 ft. Aluminum, Anchor-Based Pole with 10' Arm	\$53.35
40 ft. Aluminum, Anchor-Based Pole with 12' Arm	\$55.10
16 ft. Aluminum, Decorative Pole	\$18.58
16 ft. Aluminum, Decorative Pole with Banner Arms	\$22.94
40 ft. Concrete Pole	\$36.99
45 ft. Wood Pole	\$9.07
50 ft. Wood Pole	\$10.86
18 ft. Aluminum, Round, Tapered Pole	\$8.76
14.5 ft. Concrete, Round, Tapered Pole	\$20.58
Single Arm Shoebox/Small Parking Lot Fixture	\$2.87
Double Arm Shoebox/Small Parking Lot Fixture	\$3.18
Triple Arm Shoebox/Small Parking Lot Fixture	\$4.44
Quadruple Arm Shoebox/Small Parking Lot Fixture	\$5.61
Tenon Top Adapter for 100,000 Lumen Large Parking Lot fixture	\$5.27
Optional 100 amp Relay	\$29.54
25 kVA transformer (non-coastal)	\$42.19
25 kVA transformer (coastal)	\$60.15
Additional Facilities	1.28%

<sup>1</sup> Catalog of available fixtures and the assigned billing tier for each can be viewed at [www.FPL.com/partner/builders/lighting.html](http://www.FPL.com/partner/builders/lighting.html).

\* Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20190038-EI, 20200241-EI, 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI, 20220010-EI and 20210170-EI.



FPSC EXH No. 15

06/17/2024

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Florida Power & Light Company
Docket No. 20230017-EI
Staff's First Data Request
Request No. 5
Attachment 10e of 10
Page 1 of 3

Business rates and clauses E34

Proposed April 2023\*

BUSINESS RATE CLASS

Table with columns: BUSINESS RATE CLASS, Base Charge / Month, Maximum Demand Charge, On-Peak Demand Charge, Demand Charge - Firm On-Peak, Demand Charge - Load Control On-Peak, Energy Charge, On-Peak Energy Charge, Off-Peak Energy Charge, Conservation Charge, Capacity Charge, Environmental Charge, Storm Protection Charge, Fuel Charge, On-Peak Fuel Charge, Off-Peak Fuel Charge, Hurricane Michael Storm Restoration Charge, Hurricane Sally Storm Restoration Recovery Charge, 2022 Interim Storm Restoration Recovery, Transition Rider, Curtailment Credit, Curtailment Penalty, Early Termination.

\* Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20190038-EI, 20200241-EI, 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI, 20220010-EI and 20210170-EI. Note: Metered GS-1 and GST-1 customers whose monthly base electric service costs fall below \$25 are subject to a minimum \$25 base bill.



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Staff's First Data Request
Request No. 5
Attachment 10e of 10
Page 2 of 3

Business rates and clauses

Proposed April 2023\*

E35

Table with columns for Standby and Supplemental Service (SST-1D to SST-1T), Interruptible Standby and Supplemental (ISST-1D to ISST-1T), and various energy charges (On-Peak, Off-Peak, Conservation, Capacity, Environmental, Storm Protection, Fuel, Hurricane Michael, Hurricane Sally, 2022 Interim Storm, Transition Rider).

COMPANY-OWNED UNITS (FIXTURE, MAINTENANCE, AND BASE NON-FUEL ENERGY)

OS I/II High Pressure Sodium Vapor

Table listing various lighting fixtures and their prices, including Open Bottom, Acorn, English Coach, Destin, Cobrahead, Cutoff, Bracket Mount, Tenon Top, Small ORL, Large ORL, Shoebox, Directional, and Large Flood.

OS I/II Metal Halide

Table listing Metal Halide lighting fixtures: Acorn 12,000 lu 175 watts, Colonial 12,000 lu 175 watts, English Coach 12,000 lu 175 watts, Destin Single 12,000 lu 175 watts, Destin Double 24,000 lu 350 watts, Small Flood 32,000 lu 400 watts, Small Parking Lot 32,000 lu 400 watts, Large Flood 100,000 lu 1,000 watts, Large Parking Lot 100,000 lu 1,000 watts.

OS I/II Metal Halide Pulse Start

Table listing Metal Halide Pulse Start lighting fixtures: Acorn 13,000 lu 150 watts, Colonial 13,000 lu 150 watts, English Coach 13,000 lu 150 watts, Destin Single 13,000 lu 150 watts, Destin Double 26,000 lu 300 watts, Small Flood 33,000 lu 350 watts, Shoebox 33,000 lu 350 watts, Flood 68,000 lu 750 watts.

OS I/II Mercury Vapor

Table listing Mercury Vapor lighting fixtures: Open Bottom 7,000 lu 175 watts, Cobrahead 3,200 lu 100 watts, Cobrahead 7,000 lu 175 watts, Cobrahead 9,400 lu 250 watts, Cobrahead 17,000 lu 400 watts, Cobrahead 48,000 lu 1,000 watts, Directional 17,000 lu 400 watts.

OS I/II LED

Table listing various LED lighting fixtures: Acorn 3,776 lu 75 watts, Street Light 4,440 lu 72 watts, Acorn A5 2,820 lu 56 watts, Cobrahead S2 5,100 lu 73 watts, Cobrahead S3 10,200 lu 135 watts, ATB071 S2/S3 6,320 lu 71 watts, ATB1 105 S3 9,200 lu 105 watts, ATB2 280 S4 23,240 lu 280 watts, E132 A3 7,200 lu 132 watts, E157 SAW 9,600 lu 157 watts, WP9 A2/S2 7,377 lu 140 watts, Destin Double 15,228 lu 210 watts, ATB0 108 S2/S3 9,336 lu 108 watts, Colonial 3,640 lu 45 watts, LG Colonial 5,032 lu 72 watts, Security Lt 4,204 lu 43 watts, Roadway 1 5,510 lu 62 watts, Galleon 6s q 32,327 lu 315 watts, Galleon 7s q 38,230 lu 370 watts, Galleon 10s q 53,499 lu 528 watts, Flood 421 W 36,000 lu 421 watts, Wildlife Cert 5,355 lu 106 watts, Evolve Area 8,300 lu 72 watts, ATB0 70 8,022 lu 72 watts, ATB0 100 11,619 lu 104 watts, ATB2 270 30,979 lu 274 watts.

COMPANY-OWNED UNITS (CONT.)

OS I/II LED Cont.

Table listing various LED lighting fixtures: Roadway 2 9,514 lu 95 watts, Roadway 3 15,311 lu 149 watts, Roadway 4 28,557 lu 285 watts, Colonial Large 5,963 lu 72 watts, Colonial Small 4,339 lu 45 watts, Acorn A 8,704 lu 81 watts, Destin I 7,026 lu 99 watts, Flood Large 37,400 lu 297 watts, Flood Medium 28,700 lu 218 watts, Flood Small 18,600 lu 150 watts, ATB2 210 23,588 lu 208 watts, Destin 8,575 lu 77 watts, Destin Wildlife 1,958 lu 56 watts, AEL Roadway ATBS 3K 8,212 lu 76 watts, AEL Roadway ATBS 4K 8,653 lu 76 watts, Cree RSW Amber - XL 5,300 lu 144 watts, Cree RSW Amber - Large 3,715 lu 92 watts, EPTC 7,300 lu 65 watts, Cont American Elect 3K 3,358 lu 38 watts, Cont American Elect 4K 3,615 lu 38 watts, Acuity AEL ATB2 Gray 16,593 lu 133 watts, Holophane Granville (Black/Black) 3K 6,586 lu 51 watts, Cree XSPM 12,000 lu 95 watts.

E35

\* Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20190038-EI, 20200241-EI, 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI, 20220010-EI and 20210170-EI.



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06/17/2024

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Request No. 5  
Attachment 10e of 10  
Page 3 of 3

# Business rates and clauses ~~E36~~

Proposed April 2023\*

## CUSTOMER-OWNED UNITS

(RELAMPING AND BASE NON-FUEL ENERGY)

	OS VII
Sodium Vapor 8,800 lu 100 watts	\$2.20
Sodium Vapor 16,000 lu 150 watts	\$3.14
Sodium Vapor 20,000 lu 200 watts	\$3.54
Sodium Vapor 25,000 lu 250 watts	\$4.23
Sodium Vapor 46,000 lu 400 watts	\$6.41
Sodium Vapor 125,000 lu 1,000 watts	\$14.01
Metal Halide 32,000 lu 400 watts	\$6.53
Metal Halide 100,000 lu 1,000 watts	\$16.60

Base Non-Fuel Energy (¢ per kWh)	3.410
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## LED LIGHTING (LT-1)<sup>1</sup>

Conversion Fee	\$2.08
Maintenance per Fixture (Company-Owned LED Fixture and Pole)	\$1.45
Maintenance per Fixture (Company Fixture on Customer Pole)	\$1.16
Standard Wood pole	\$5.94
Standard Concrete pole	\$8.14
Standard Fiberglass pole	\$9.61
Decorative Concrete pole	\$17.46
Facilities Charge	1.28%
Underground Conductors (¢ per foot)	4.865

Base Non-Fuel Energy (¢ per kWh)	3.410
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## CUSTOMER-OWNED UNITS

	Other Charges
13 ft. Decorative Concrete Pole	\$21.15
13 ft. Decorative High Gloss Concrete Pole	\$18.58
16 ft. Decorative Base Aluminum Pole with 6" Tenon	\$14.73
17 ft. Decorative Base Aluminum Pole	\$21.52
18 ft. (14 ft. Mounting Height) Aluminum Decorative York Pole	\$19.56
20 ft. (16 ft. Mounting Height) Aluminum Decorative Grand Pole	\$15.99
20 ft. Fiberglass Pole	\$7.62
20 ft. (16 ft. mounting Height) Aluminum, Round, Tapered Pole (Spun Tenon)	\$6.70
20 ft. (16 ft. mounting Height) Aluminum, Round, Tapered Pole (Welded Tenon)	\$22.81
25 ft. (20 ft. Mounting Height) Aluminum, Round, Tapered Pole	\$23.84
30 ft. Wood Pole	\$4.94
30 ft. Concrete Pole	\$10.33
30 ft. Fiberglass Pole with Concrete, Anchor-Based Pedestal	\$48.90
30 ft. (25 ft. Mounting Height) Aluminum, Round, Tapered Pole	\$26.43
30 ft. Aluminum Pole with Concrete Adjustable Base	\$24.16
35 ft. Concrete Pole	\$15.05
35 ft. Concrete Pole (Teton Top)	\$20.78
35 ft. Wood Pole	\$7.17
35 ft. (30 ft. mounting Height) Aluminum, Round, Tapered Pole	\$29.64
40 ft. Wood Pole	\$8.82
45 ft. Concrete Pole (Teton Top)	\$27.27
22 ft. Aluminum Pole	\$17.04
25 ft. Aluminum Pole	\$17.72
30 ft. Aluminum, Anchor-Based Pole with 8' Arm	\$44.33
30 ft. Aluminum, Anchor-Based Pole with 10' Arm	\$46.45
30 ft. Aluminum, Anchor-Based Pole with 12' Arm	\$43.00

## CUSTOMER-OWNED UNITS

	Other Charges
35 ft. Aluminum, Anchor-Based Pole with 8' Arm	\$48.81
35 ft. Aluminum, Anchor-Based Pole with 10' Arm	\$48.22
35 ft. Aluminum, Anchor-Based Pole with 12' Arm	\$49.36
40 ft. Aluminum, Anchor-Based Pole with 8' Arm	\$50.52
40 ft. Aluminum, Anchor-Based Pole with 10' Arm	\$53.35
40 ft. Aluminum, Anchor-Based Pole with 12' Arm	\$55.10
16 ft. Aluminum, Decorative Pole	\$18.58
16 ft. Aluminum, Decorative Pole with Banner Arms	\$22.94
40 ft. Concrete Pole	\$36.99
45 ft. Wood Pole	\$9.07
50 ft. Wood Pole	\$10.86
18 ft. Aluminum, Round, Tapered Pole	\$8.76
14.5 ft. Concrete, Round, Tapered Pole	\$20.58
Single Arm Shoebox/Small Parking Lot Fixture	\$2.87
Double Arm Shoebox/Small Parking Lot Fixture	\$3.18
Triple Arm Shoebox/Small Parking Lot Fixture	\$4.44
Quadruple Arm Shoebox/Small Parking Lot Fixture	\$5.61
Tenon Top Adapter for 100,000 Lumen Large Parking Lot fixture	\$5.27
Optional 100 amp Relay	\$29.54
25 kVA transformer (non-coastal)	\$42.19
25 kVA transformer (coastal)	\$60.15
Additional Facilities	1.28%

E36

<sup>1</sup> Catalog of available fixtures and the assigned billing tier for each can be viewed at [www.FPL.com/partner/builders/lighting.html](http://www.FPL.com/partner/builders/lighting.html)

\* Fuel and 2022 Interim Storm Restoration Recovery rates are proposed in Docket Nos. 20230001-EI and 20230017-EI. All other rates as approved by the Florida Public Service Commission in Docket Nos. 20190038-EI, 20200241-EI, 20210015-EI, 20220165-EI, 20220002-EI, 20220007-EI, 20220010-EI and 20210170-EI.



16

# **FPL's Response to Staff's Second Data Request**

QUESTION:

Section 18 states that the independent audit will utilize generally accepted sampling techniques. Please detail the specific sampling techniques being utilized in FPL's independent audit of storm costs in Docket No. 20230017-EI.

RESPONSE:

The requested information is not available at this time. The information and documentation requested in Staff's Second Set of Data Requests will be provided upon the completion of the independent audit required by the Stipulation and Settlement Agreement approved by Commission Order No. PSC-2019-0319-S-EI. FPL is currently in the process of finalizing the engagement with an outside independent auditor. FPL estimates that it will take at least three months to complete the audit. Upon completion, FPL will submit a supplemental response that will include the results of the audit and the information requested in Staff's Second Set of Data Requests.

FPSC EXH No. 16  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
Staff's Second Data Request  
Request No. 2  
Page 1 of 1

E39

QUESTION:

Please provide documentation from FPL's independent audit, such as the audit program, that reflects the purpose, scope, and activities specified in Section 18 (a) and (c).

RESPONSE:

Please see FPL's response to Staff's Second Set of Data Requests, No. 1.

E39

FPSC EXH No. 16  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
Staff's Second Data Request  
Request No. 3  
Page 1 of 1

E40

QUESTION:

If not included in the Company's response to Item 2, please list the key personnel interviewed or to be interviewed for the audit.

RESPONSE:

Please see FPL's response to Staff's Second Set of Data Requests, No. 1.

E40

17

# **FPL's Supplemental Response to Staff's Second Data Request**

**Florida Power & Light Company**  
**Docket No: 20230017-EI**  
**Staff's Second Data Request**  
**Request No: 1 Supplemental**  
**Page 1 of 1**

QUESTION:

Section 18 states that the independent audit will utilize generally accepted sampling techniques. Please detail the specific sampling techniques being utilized in FPL's independent audit of storm costs in Docket No. 20230017-EI.

RESPONSE:

The information requested in Staff's Second Set of Data Requests, No. 1 is provided in the July 14, 2023 Engagement Letter between FPL and PricewaterhouseCoopers LLP and the October 17, 2023 Attestation Report from PricewaterhouseCoopers LLP for the Hurricane Ian Incremental Storm Restoration Cost. A copy of the Engagement Letter is provided as Attachment 1 to this supplemental response and a copy of the Attestation Report is provided as Attachment 2 to this supplemental response.

FPSC EXH No. 17  
06/17/2024

ADMITTED

July 14, 2023

Mr. Keith Ferguson  
Vice President, Accounting and Controller  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, Florida 33408-0420

Dear Mr. Ferguson:

The purpose of this letter is to confirm our understanding of the terms of our engagement to provide services to Florida Power & Light Company (the "Company").

#### Services and related report

We will examine management's assertion that the Summary of Hurricane Ian Storm Costs ("Storm Costs") is an accurate presentation of the incremental storm restoration costs incurred for the period from September 25, 2022 through June 30, 2023 in accordance with the Hurricane Irma settlement in Docket No. 20180049-EI, Order No. PSC-2020-0104-PAA-EI and Florida Public Service Commission Rule No. 25-6.0143 (the "subject matter").

A draft management assertion stating the subject matter is presented in accordance with the criteria is included as Exhibit I. The final management assertion, including the subject matter and criteria, will be acknowledged by management through the written representation letter and will also be attached to our report of independent accountants.

Upon completion of our examination, we will issue our report of independent accountants stating whether, in our opinion, management's assertion, referred to above, is fairly stated, in all material respects (or the subject matter, referred to above, is in accordance with the criteria, in all material respects). If for any reason we are unable to complete the engagement, we may decline to issue a report as a result of this engagement.

#### Our responsibilities and limitations

The objective of an examination is the expression of an opinion in a written practitioner's report about whether management's assertion, referred to above, is fairly stated, in all material respects (or the subject matter, referred to above, is in accordance with the criteria, in all material respects). We will perform this engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the subject matter as measured or evaluated against the criteria is free from material misstatement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our engagement cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any illegal act, material errors, or evidence that fraud may exist that come to our attention.

The examination will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

As required by professional standards, we will (i) make specific inquiries of management and others about the subject matter and (ii) request written representations relating to the subject matter from certain members of management. The results of our examination procedures, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the subject matter.

#### Management's responsibilities

The subject matter referred to above and the determination of whether the criteria are suitable are the responsibility of the management of the Company. Management also is responsible for making available to us, on a timely basis, access to all information necessary for purposes of the engagement and unrestricted access to personnel of the Company to whom we may direct inquiries.

Management also acknowledges and understands their responsibility for the design, implementation and maintenance of internal control relevant to the preparation of the subject matter that is free from material misstatement, whether due to fraud or error. Management is responsible for (i) disclosing all deficiencies in internal control relevant to the engagement of which they are aware, (ii) disclosing their knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter, (iii) if applicable, determining whether the effects of any uncorrected misstatements are immaterial, individually and in the aggregate, to the subject matter, and (iv) providing us a representation letter relating to the subject matter at the conclusion of the engagement.

#### Release and indemnification

Because of the importance of oral and written management representations to an effective examination, the Company releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

In no event shall PricewaterhouseCoopers LLP be liable to the Company, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

#### Dispute resolution procedures

Any controversy or claim between the parties arising out of or relating to this engagement letter or the services provided hereunder (a "Dispute") shall be submitted first to non-binding, confidential mediation, and if not resolved by mediation, then to binding arbitration as described herein. The mediation shall be conducted in accordance with these procedures and, except to the extent inconsistent with these procedures, the Mediation Procedure of International Institute for Conflict Prevention and Resolution ("CPR") then in effect.

A party shall submit a Dispute to mediation by written notice to the other party or parties. The mediator shall be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, the CPR shall designate a mediator in accordance with its Mediation Procedure. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of PricewaterhouseCoopers LLP or any PricewaterhouseCoopers LLP audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The mediation shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. The mediator may not testify for either party in any later proceeding relating to the Dispute. The mediation proceeding shall not be recorded or transcribed. Each



FPSC EXH No. 17

06/17/2024

party shall bear its own costs (including attorneys' fees) of the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a Dispute within 90 days after the written notice beginning the mediation process is served (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the Dispute shall be settled by binding arbitration. The arbitration shall be conducted in accordance with these procedures and, except to the extent inconsistent with these procedures, the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration shall be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute regarding the extent to which a Dispute is subject to arbitration, or relating to the interpretation, applicability, enforceability or formation of the engagement letter.

Any Dispute between the parties, including any claims or defenses asserted, and the interpretation of the engagement letter shall be governed by the law of New York State, without giving effect to its choice-of-law rules. The arbitrators may render early or summary disposition of some or all issues, after the parties have had a reasonable opportunity to make submissions on those issues. Discovery shall be conducted in accordance with the Rules. Upon a showing that the evidence sought is material to the Dispute, hearing sessions attended by one or more panel members may be convened to secure (i) documents from third-party witnesses, if the production cannot reasonably be obtained by other means; and/or (ii) testimony from third-party witnesses who could not be compelled to attend the arbitration hearing at its scheduled location.

Judgment on an arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential, except to the limited extent necessary to obtain entry of the award by a court. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort.

The arbitration panel shall have no power to award damages that are punitive in nature, that do not measure a party's actual damages, or that are inconsistent with the Release and Indemnification provisions or any other terms of the engagement letter. The parties further agree that if the arbitration panel determines to award pre- or post-judgment interest, any such interest shall be computed on a simple basis at a rate of three percent. The parties accept and acknowledge that any demand for arbitration must be issued within one year from the date the demanding party becomes aware or should reasonably have become aware of the facts that give rise to the alleged liability and, in any event, no later than two years after the cause of action accrued.

#### Other PricewaterhouseCoopers firms and subcontractors

PricewaterhouseCoopers LLP is a U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PricewaterhouseCoopers LLP, the "Other PwC Firms"). PricewaterhouseCoopers LLP may, in its discretion, draw on the resources of and/or subcontract to its subsidiaries and affiliates, the Other PwC Firms and/or third party contractors and subcontractors (each, a "PwC Subcontractor"), in each case within or outside the United States in connection with the provision of the services and/or for internal, administrative and/or regulatory compliance purposes. The Company agrees that PricewaterhouseCoopers LLP may provide information PricewaterhouseCoopers LLP receives in connection with this agreement to the PwC Subcontractors for such purposes. PricewaterhouseCoopers LLP will be solely responsible for the provision of the services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors. You agree that neither you nor any group entity will bring any claim, whether in contract, tort (including negligence) or otherwise against any PwC Subcontractor in respect of this engagement letter or in connection with the services herein.

FPSC EXH No. 17

06/17/2024

Timing and fees  
ADMITTED

Completion of our work is subject to, among other things, 1) appropriate cooperation from the Company's personnel including timely preparation of necessary information, 2) timely responses to our inquiries, and 3) timely communication of all significant matters relating to the subject matter. When and if for any reason the Company is unable to provide such information and assistance, PricewaterhouseCoopers LLP and the Company will mutually revise the fee to reflect additional services, if any, required of us to complete the examination.

Our fees for this examination engagement will be \$875,000 subject to the terms and conditions above. We will advise management should any circumstances arise which may require a change in scope and/or fee.

We also will bill the Company for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses.

Invoices rendered are due and payable upon receipt.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.

#### Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that it will not, directly or indirectly, agree to assign or transfer this engagement letter or any rights, obligations, claims or proceeds from claims against PricewaterhouseCoopers LLP arising out of or in any way relating to this engagement letter, any services provided hereunder, or any fees for this engagement or such services, to anyone, except to an entity with which the Company merges or an entity which acquires all or substantially all of the assets of the Company and where, in either case, the assignee entity agrees to be bound by this provision. Any assignment or transfer by the Company in violation of this paragraph shall be void and invalid.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements of the Company and PricewaterhouseCoopers LLP contained in this engagement letter shall survive the completion or termination of this engagement.

The Company agrees that PricewaterhouseCoopers may use the Company's name and logo in experience citations.

Notwithstanding any other provision of this engagement letter, PwC and the Other PwC Firms may use the information received under this engagement letter, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. PwC

FPSC EXH No. 17

06/17/2024

and the Other PwC Firms will not use or disclose the information in a way that would permit the Company to be identified by third parties without the Company's consent.

With respect to tax return information, the Company may request in writing a more limited use and disclosure than the foregoing. The foregoing consent is valid until further notice by the Company.

FPSC EXH No. 17  
06/17/2024

ADMITTED

\* \* \* \* \*

We are pleased to have the opportunity to provide services to Florida Power & Light Company. If you have any questions about this letter, please discuss them with Dan McGill at (310) 872-8226 or daniel.r.mcgill@pwc.com. If the services and terms outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to me. You may return the signed copy by hand, by mail or by air courier, attached to an email as a pdf, jpeg or similar file type sent to me at daniel.r.mcgill@pwc.com, or by electronic signature.

Very truly yours,

DocuSigned by:  
*PricewaterhouseCoopers LLP*  
71E95B5ED29540E...  
PricewaterhouseCoopers LLP

Date:

July 14, 2023

The services and terms as set forth in this letter are agreed to.

**Florida Power & Light Company**

DocuSigned by:  
*Keith Ferguson*  
2408BB14CFGG421...  
Keith Ferguson

Vice President, Accounting and Controller

Date:

July 14, 2023

FPSC EXH No. 17  
06/17/2024

ADMITTED

Exhibit I – Draft Management Assertion

### **Management Assertion on the Summary of Hurricane Ian Storm Restoration Costs**

Management of Florida Power and Light Company (“Florida Power and Light” or the “Company”) asserts that the accompanying Summary of Hurricane Ian Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs incurred for the period from September 25, 2022 through June 30, 2023 based on the criteria described in Notes A and B.

Management also asserts that it has prepared the appropriate documentation to support the accompanying Summary of Hurricane Ian Storm Restoration Costs, as well as established and maintained internal controls over the Summary of Hurricane Ian Storm Restoration Costs, based on the criteria described in Note C and D, respectively.

Report of Independent Accountants

To the Management of Florida Power & Light Company

We have examined the accompanying management assertion of Florida Power & Light Company that (i) the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs incurred for the period from September 24, 2022 through June 1, 2023 based on the criteria described in Notes 1 and 2 and (ii) that appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared, as well as that internal controls over the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained, based on the criteria described in Note 3. Florida Power & Light Company's management is responsible for the assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. In performing our examination, consistent with the Florida Power & Light Company Hurricane Irma settlement issued on August 1, 2019 (Docket No. 20180049-EI), our examination procedures included the following activities:

- i. Interviewed key personnel
- ii. Reviewed operating policies and procedures
- iii. Reviewed relevant documents, such as executed contracts, labor and equipment rates, established work day hours, over time and double time criteria, and vendor employee rosters
- iv. Compared vendor employee rosters to approved timesheets and expense receipts
- v. Inspected and compared paid invoices to submitted expense receipts and timesheets

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Management's assertion and our examination procedures were limited to evaluating the accuracy of the information presented in the Summary of Hurricane Ian Incremental Storm Restoration Costs and did not consider the completeness of the information presented in the Summary of Hurricane Ian Incremental Storm Restoration Costs.

The supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs, included on page 8, has been presented by Florida Power & Light Company for additional analysis. Florida Power & Light Company's filing on January 23, 2023 (Docket No. 20230017) was not part of our examination engagement, and accordingly, we do not express an opinion or provide any assurance on Florida Power & Light Company's filing on January 23, 2023 (Docket No. 20230017) or the supplemental information.

In our opinion, management's assertion is fairly stated, in all material respects.

*PricewaterhouseCoopers LLP*

Columbus, Ohio  
October 17, 2023

**ADMITTED** Management Assertion on the Summary of Hurricane Ian Incremental Storm Restoration Costs

Management of Florida Power & Light Company ("FPL" or the "Company") asserts that the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs is an accurate presentation of the incremental storm restoration costs incurred for the period from September 24, 2022 through June 1, 2023 based on the criteria described in Notes 1 and 2.

Management also asserts that appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared, as well as that internal controls over the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained, based on the criteria described in Note 3.

**ADMITTED**  
Florida Power & Light Company  
Summary of Hurricane Ian Incremental Storm Restoration Costs  
As of June 1, 2023

<b>Incremental Storm Losses</b>		<b>Amount</b>
		<b>(\$000)</b>
A	Regular Payroll and Related Costs	\$6,001
B	Overtime Payroll and Related Costs	28,715
C	Contractors	564,784
D	Line Clearing	165,704
E	Vehicle & Fuel	32,834
F	Materials & Supplies	16,024
G	Logistics	204,781
H	Other	7,574
<b>Total Incremental Storm Restoration Costs</b>		<b>\$1,026,418</b>

Note: Totals may not add due to rounding.

The accompanying notes are an integral part of this Summary of Hurricane Ian Incremental Storm Restoration Costs.



Florida Power & Light Company  
**ADMITTED**

Notes to the Summary of Hurricane Ian Incremental Storm Restoration Costs  
As of June 1, 2023

## 1. Background

Florida Power & Light Company ("FPL" or the "Company") is a public utility providing electric service to more than 5.8 million customers in Florida.

In September 2022, Hurricane Ian struck the Company's service territory, severely damaging parts of the electrical system and causing power outages. In total, FPL restored service to more than 2.1 million customers. The accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs includes the total incremental storm restoration costs incurred for the period September 24, 2022, through June 1, 2023 to repair FPL's electrical system as a direct result of the effects of Hurricane Ian.

For purposes of this assertion, incurred costs are those for which 1) employees, or employees of affiliated companies, have delivered a service for which base pay, overtime, and related costs and overheads have been paid, or 2) vendors have delivered a service for which an amount has been paid or is owed to the vendor.

### Accounting Policies & Regulation

The Company's accounting policies conform to generally accepted accounting principles in the United States of America (US GAAP), including the accounting principles for rate-regulated entities and are in accordance with the accounting requirements and ratemaking practices of the applicable regulatory authorities of the Florida Public Service Commission (FPSC). Specifically, the FPSC requires FPL to adhere to Florida Administrative Code (FAC) Rule 25-6.0143 and FPSC Order No. 2019-0319-S-EI, Docket No. 20180049-EI, issued on August 1, 2019 (hereinafter referred to as the "2019 Irma Storm Cost Settlement Agreement"), which resolved all issues related to the recovery of storm restoration costs associated with Hurricane Irma. FPL's operations are subject to regulation by the Federal Energy Regulatory Commission (FERC) and FPL's retail operations are also subject to regulation by the FPSC.

## 2. Cost Identification and Basis of Preparation

FPL is required to follow the Incremental Capital and Cost Approach ("ICCA") Methodology set forth in Rule 25-6.0143 FAC and "proposed procedures for processing invoices from third-party storm restoration contractors" in the 2019 Irma Storm Cost Settlement Agreement. Based on these requirements, the incremental storm restoration costs for Hurricane Ian incurred during the period from September 24, 2022 through June 1, 2023 include the following:

- A. **Regular Payroll and Related Costs** represents labor costs (base pay and payroll overheads) incurred by employees of FPL for time spent related to storm restoration activities. Only those actual labor costs charged to the storm internal orders (i.e., charge codes) that were comprised of base pay plus overheads for employees of FPL whose cost would otherwise have been recovered via existing regulatory mechanisms ("base employees") greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*.
- B. **Overtime Payroll and Related Costs** represents labor costs (overtime pay and payroll overheads) incurred by employees of FPL for time spent related to storm restoration; activities as governed by FPL's bargaining unit employee compensation policy and FPL's storm compensation policy. Only those actual labor costs charged to storm restoration internal orders (i.e., charge codes) that were comprised of overtime pay plus overheads for employees of FPL whose cost would otherwise have been recovered via existing regulatory mechanisms ("base employees") greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*.

ADMITTED

- Contractors** represents labor costs (base pay, overtime) and other expenses (e.g., lodging, per diem, and fuel) incurred by third party overhead and underground line contractors hired for storm restoration activities. Contractors primarily relate to crews from Florida and out-of-state that are not employees of FPL or its affiliate entities. Contractor costs were evaluated on a monthly basis and only those actual contractor labor costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Contractors are third party vendors providing contract services in the utility industry.
- D. **Line Clearing** represents third party vendor costs incurred for vegetation management services related to storm restoration activities. Costs incurred for vegetation management were evaluated on a monthly basis and only those actual vegetation management costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense (excluding vegetation management costs recovered through existing regulatory mechanisms) three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Since FPL recovers all actual vegetation costs incurred through the storm charge or the Storm Protection Plan Cost Recovery Clause, there is no need for an ICCA.
- E. **Vehicle and Fuel** represents costs incurred for fuel provided at staging sites by way of fueling trucks, miscellaneous fuel costs and costs associated with the utilization of FPL vehicles related to storm restoration activities. Fuel costs were evaluated on a monthly basis and only those actual fuel costs charged to storm reserve project work orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month, were deemed recoverable under the ICCA methodology set forth in FAC 25-6.0143\*. Per FAC 25-6.0143, vehicle utilization is prohibited from being charged to the storm reserve and therefore removed from total Vehicle and Fuel costs.
- F. **Materials and Supplies** represents costs of materials issued out of inventory and related transportation and other charges, net of returns.
- G. **Logistics** represent third party vendor costs incurred related to providing staging areas for employees of FPL, employees of affiliate entities of FPL, and contractors at locations throughout the service territory in which FPL provided storm restoration services to customers. Includes, but not limited to, hotel/lodging, catering, ice, water, tents, and generators.
- H. **Other** represents various other expenses not included in the above cost categories, including, but not limited to, employee related expenses (e.g., mileage and cell phone charge reimbursement), securing and repairing corporate facilities, and payroll and overheads associated with support provided by employees from FPL's affiliates.

*\*Under the ICCA methodology set forth in FAC 25-6.0143, additional internal and contract labor hired (or related costs) and fuel costs for storm restoration activities (i.e., transmission and distribution (T&D) utility field activities) (including vegetation management) were only charged to the storm reserve project work orders when greater than the actual monthly average of internal and contract labor (or related) costs and fuel costs, respectively, charged to operation and maintenance expense for the same month in the three previous calendar years. The three-year average was based on calendar years 2019-2021. As permitted by FAC 25-6.0143, and as applicable, management adjusted the historical monthly internal and contract labor (or related) costs and fuel costs charged to operation and maintenance expense from calculated monthly averages. Each adjustment was properly documented, including a detailed explanation of the nature and derivation of the adjustment.*

ADMITTED

3. Documentation and Internal Controls

*Storm Cost Documentation*

For purposes of this assertion, "appropriate documentation to support the accompanying Summary of Hurricane Ian Incremental Storm Restoration Costs has been prepared" means the following:

- i. For all Hurricane Ian costs summarized in Note 2, a detailed listing of transactions from FPL's general ledger.
- ii. For types A and B in Note 2, a labor analysis workpaper, which summarized the payroll costs presented in the Summary, including the inputs used to calculate the actual labor costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- iii. For types C and D in Note 2, a reconciliation of files by third party vendor, which included electronic timesheets and expense information from the iStormed App or "flat files" containing detailed information by contractor including crew information and daily timesheets with billing and point of origin location, distance to travel, travel days, dates secured, date started travel, date arrived, date released, time released, released to whom and, if vendor travels home, the date arrived at home, and claimed expenses such as lodging, per diem, and fuel not otherwise provided by FPL.
- iv. For type C in Note 2, a contractor analysis workpaper, which summarized the contractor labor costs related to restoration presented in the Summary, including the inputs used to calculate the actual restoration contractor labor costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- v. For third party services and out-of-pocket costs incurred in connection with types C through E and G through H in Note 2, a summary in a format that shows total billing by vendor.
- vi. For type E in Note 2, a fuel analysis workpaper, which summarized the fuel costs presented in the Summary, including the inputs used to calculate the actual fuel costs charged to storm restoration internal orders (i.e., charge codes) that were greater than the operation and maintenance expense three-year average for the same month.
- vii. The Company's request and collection of support obtained for invoice payment was not limited to a pre-established materiality threshold therefore for types C through H in Note 2, storm restoration costs approved for payment are supported by the items described in 2) and 3) in Note 3.

ADMITTED  
*Internal Controls*

For purposes of this assertion, "internal controls over the Summary of Hurricane Ian Incremental Storm Restoration Costs have been established and maintained" means the following:

Control objective

To ensure that storm restoration costs incurred and included in the Company's Summary of Hurricane Ian Incremental Storm Restoration Costs are accurate and meet the criteria necessary for recovery under the 2019 Irma Storm Cost Settlement Agreement.

Control activities

- 1) For the analysis workpapers described in ii., iv and vi. in Note 3, an individual other than the preparer of the analysis reviewed the analysis and documented their approval of the analysis.
- 2) For each line clearing and overhead contractor (types C and D in Note 2), described in iii. in Note 3, "flat files" exported from the iStormed App containing timesheet and expense data. There are multiple levels of review/approval through the production lead overseeing the team in the field, finance and cost finalization review/approval for adherence to the contract. Additionally, the Company prepared a storm audit narrative, and check list summarizing the review process of the Cost Finalization team and the Company's conclusions with respect to the accuracy of such costs, including but not limited to, the Company's review for reasonableness, allowability and compliance with contract terms.
- 3) For each third-party vendor invoice described in iii. and v. in Note 3, an individual other than the preparer of the storm restoration costs approval documentation reviewed the invoice, supporting documentation, and where applicable, the storm audit narrative.
- 4) For the Summary of Hurricane Ian Incremental Storm Restoration Costs, the numerical schedules and accompanying notes have been reviewed and approved by the Company's Vice President, Accounting and Controller.
- 5) The company determines its capitalized costs as follows. An individual other than the preparer of the amounts included in the calculations reviews and documents their approval.
  - a. Distribution storm restoration capital work is calculated utilizing the material issued to the storm internal orders. The material and related labor is identified as capital based on the predetermined classification in the work management system and mapping to retirement units.
  - b. For Distribution follow-up work and all other capital work across FPL, the process follows the same business process as it does under non-storm conditions where the necessary work is designed and engineered and bid out. The capitalized costs are removed from the storm internal orders and booked to capital internal orders at the respective business unit level.

ADMITTED

Florida Power & Light Company  
Supplemental information to the Summary of Hurricane Ian Incremental Storm Restoration Costs (unaudited – not part of the examination engagement)  
As of June 1, 2023

The information to the Summary of Hurricane Ian Incremental Storm Restoration Costs is a roll forward of the incremental storm restoration costs recognized as of December 31, 2022 (the date of the Company's original filing with the FPSC) to June 1, 2023 for costs incurred for the period from September 24, 2022 through June 1, 2023 plus recoverable costs related to the third party examination of the Summary of Hurricane Ian Incremental Storm Restoration Costs.

	<b>Incremental Storm Restoration Costs (\$000)</b>
<b>Recognized as of December 31, 2022 (presented in Petition filed on January 23, 2023, Docket No. 20230017)</b>	<b>\$ 1,137,313</b>
<b><u>Adjustments subsequent to filing on January 23, 2023:</u></b>	
<b>Storm Restoration Costs Changes:</b>	
Change in Contractor Costs	(165,216)
Change in Line Clearing Costs	20,368
Change in Logistics Costs	(21,652)
Change in Other Costs	2,001
	<b>(164,499)</b>
<b>Less: Capital and ICCA Changes:</b>	
Change in Capitalizable Costs	(56,907)
Change in ICCA Adjustments	3,303
	<b>(53,604)</b>
<b>Recognized as of June 1, 2023 (Presented in Management's Assertion)</b>	<b>\$ 1,026,418</b>
<b>Additional costs incurred after June 1, 2023 for Hurricane Ian Incremental Storm Restoration Costs:</b>	
Third Party Examination of Hurricane Ian Incremental Storm Restoration Costs Summary	\$875
<b>Total Hurricane Ian Incremental Storm Restoration Costs</b>	<b>\$ 1,027,293</b>

Note: Totals may not add due to rounding.

FPSC EXH No. 17  
06/17/2024

ADMITTED

E58

**Florida Power & Light Company**  
**Docket No: 20230017-EI**  
**Staff's Second Data Request**  
**Request No: 2 Supplemental**  
**Page 1 of 1**

QUESTION:

Please provide documentation from FPL's independent audit, such as the audit program, that reflects the purpose, scope, and activities specified in Section 18 (a) and (c).

RESPONSE:

See FPL's supplemental response to Staff's Second Set of Data Requests, No. 1.

E58

ADMITTED

**Florida Power & Light Company**  
**Docket No: 20230017-EI**  
**Staff's Second Data Request**  
**Request No: 3 Supplemental**  
**Page 1 of 1**

**QUESTION:**

If not included in the Company's response to Item 2, please list the key personnel interviewed or to be interviewed for the audit.

**RESPONSE:**

The following key personnel were interviewed by the outside independent auditor, PricewaterhouseCoopers LLP, as part of its examination and evaluation of the Hurricane Ian Incremental Storm Restoration Cost:

<b><u>Name</u></b>	<b><u>Title</u></b>	<b><u>Business Unit</u></b>
Keith Ferguson	VP Accounting and Controller	FPL Finance
Liz Fuentes	Executive Director Regulatory Accounting	FPL Finance
Loretta Duran	Accounting Manager	FPL Finance
Monica Vargas	Principal Accountant	FPL Finance
Katerina Kramarchuk	Regulatory Issues Manager	Regulatory Affairs
Jennifer Walker	Director of Property Accounting	Accounting
Marisa Suarez	Director Finance Operations	Accounting
Dianne Lavado	Senior Manager Accounting	Accounting
Karla Barnes	Senior Accounting Technician	Accounting
Jeanne Catron	ISC Business Unit Strategy Senior Manager	Supply Chain
Benjamin Brodbeck	Senior Manager Emergency Preparedness	Supply Chain
Max Avila	ISC Business Unit Strategy Senior Manager	Supply Chain
Charlene Damron	Senior Emergency Preparedness Specialist	Power Delivery
Michael Mccurdy	Manager Payroll	Human Resources
Debra Moye	Tax Manager	Tax
Amber De Lucenay	Director Business Services	Power Delivery
Marianna Preston	Principal Business Analyst	Power Delivery
Nicole Desposati	Manager of Finance	Power Delivery
David Martelo	Director Business Services	Power Delivery
Corey Kramer	Manager Business Services	Power Delivery

18

# **FPL's Response to Staff's Third Data Request**



QUESTION:

Please fully explain how application of Rule 25-6.0143(1)(g), Florida Administrative Code, to require the Florida Power & Light Company to file its petition for disposition of storm restoration costs for Hurricanes Ian and Nicole by September 30, 2023, would create a “substantial hardship” or would violate “principles of fairness” as those phases are used and defined in Section 120.542(2), Florida Statutes.

RESPONSE:

On July 28, 2023, FPL filed a petition in Docket No. 20230017-EI requesting a temporary variance/waiver of Rule 25-6.0143(1)(g), Florida Administrative Code (“Storm Rule”). More specifically, FPL seeks a three-month variance/waiver of the September 30 date for filing a petition and documentation supporting the review and true-up of the total actual incremental storm restoration costs related to Hurricanes Ian and Nicole. Section 120.542(2), Florida Statutes, provides that “[v]ariations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person and when application of a rule would create a substantial hardship or would violate principles of fairness.” FPL submits that its requested temporary variance/waiver fully satisfies the requirements of Section 120.542(2).

The Storm Rule was adopted to implement Sections 350.115 and 366.04(2)(a), Florida Statutes. Section 350.115 provides that the “commission may prescribe by rule uniform systems and classifications of accounts for each type of regulated company and approve or establish adequate, fair, and reasonable depreciation rates and charges.” Similarly, Section 366.04(2)(a) provides that the “commission shall have power over electric utilities...[t]o prescribe uniform systems and classifications of accounts.” FPL’s requested three-month variance/waiver of the filing date for its final Hurricane Ian and Hurricane Nicole storm restoration costs will have no impact on the use and application of the Accumulated Provision Accounts 228.1, 228.2, and 228.4 adopted in the Storm Rule. Indeed, the requested variance/waiver will only delay the final accounting of the incremental storm restoration costs to be charged to Account 228.1 upon Commission approval. Thus, the purpose of the statutes underlying the Storm Rule will continue to be achieved if the requested variance/waiver is granted.

FPL also submits that strict application of the Storm Rule without the requested variance/waiver of the September 30 filing date would, under the present circumstances, result in a substantial hardship. Section 120.542(2), Florida Statutes, defines “substantial hardship” as an “economic, technological, legal, or other type of hardship to the person requesting the variance or waiver.” Pursuant to Section 18 of the Stipulation and Settlement of FPL’s Hurricane Irma storm restoration costs approved by Commission Order No. PSC-2019-0319-S-EI in Docket No. 20180049-EI (“Irma Settlement”), FPL is required to engage an outside independent auditor to audit FPL’s requested storm restoration costs for the first named tropical system whose damages exceed \$250 million, which is Hurricane Ian. Section 17 of the Irma Settlement further provides that FPL’s petition and pre-filed direct testimony will be filed after any required audit is concluded. However

as fully explained in its pending petition, FPL currently does not anticipate that the outside independent audit required by the Irma Settlement will be completed until sometime in November 2023 due to the very significant volume of storm-related costs and invoices for Hurricane Ian. Stated differently, the outside independent audit will not be completed until after the September 30 filing date in the Storm Rule. Under these circumstances, FPL submits that strict application of the September 30 filing date in the Storm Rule would result in a substantial hardship because FPL simply cannot technically and legally comply with both the September 30 filing date of the Storm Rule and Sections 17 and 18 of the Irma Settlement.

Further, without the requested waiver/variance, FPL and its customers would be required to incur unnecessary and duplicative costs to file the petition and documentation supporting the total actual incremental storm restoration costs related to Hurricanes Ian and Nicole twice: first, on September 30 as required by the Storm Rule; and second, after the audit has been completed as required by the Irma Settlement. FPL submits that it would not be prudent to incur the costs and time needed to prepare and submit such duplicative filings and to respond to discovery arising from such duplicative filings.

Relatedly, the results of the outside independent audit potentially could impact the final Hurricane Ian and Hurricane Nicole storm restoration costs. If the requested variance/waiver is not granted and FPL is required to file its petition on September 30 as required by the Storm Rule, there is a risk that the September 30 filing potentially could be inconsistent with the final Hurricane Ian and Hurricane Nicole storm restoration costs that must be filed after the audit is complete. The potential for filing conflicting final Hurricane Ian and Hurricane Nicole storm restoration costs in this proceeding could, again, lead to unnecessary discovery and costs and could create unnecessary confusion regarding the final costs at issue for stakeholders and FPL's customers.

For the foregoing reasons, as well as those more fully explained in FPL's pending petition, FPL's requested three-month variance/waiver of the September 30 filing date in the Storm Rule fully satisfies the requirements of Section 120.542(2), Florida Statutes.

19

**FPL's Responses to OPC's First set of  
Interrogatories, Nos. 3, 7, 9-11, & 21**

**(Including All Attachments)**

QUESTION:

**Standby.** For Hurricanes Ian and Nicole, please identify the costs, separately for each storm, specifically incurred for standby time of line contractors and line clearing contractors once mobilized. If this information is not available, explain the following: why the Company does not analyze these costs, how the Company mitigates standby time, and how the Company supports the position that all the costs requested are reasonable.

RESPONSE:

Please see the Confidential Vendor Flat File(s) provided with the Notice of Filing submitted on November 20, 2023. Standby time, where it occurred and was approved, is noted in the Confidential Vendor Flat File(s), in the tab labeled "TimeSheet" under the "Standby ST" and "Standby OT" columns.

QUESTION:

**Line Contractors.** Please describe and completely explain all measures the Company takes to determine that line contractor rates are reasonable and comparable from contractor to contractor.

RESPONSE:

Measures taken by the Company to determine that line contractor rates are reasonable and comparable from contractor to contractor start with competitive bidding. Potential line contractors are sent a Request for Proposal (RFP) bid package and asked to provide blended hourly rates (e.g., straight time, overtime, mobilization/demobilization straight time, and mobilization/demobilization overtime) for all classifications of personnel that will be performing work. Hourly rates are a blended composition of labor and standard equipment necessary to perform the scope of work.

Because contractors are not able to see bids submitted by other contractors, there is a resulting range of agreed rates considered reasonable, taking into consideration the nature of the work and the circumstances under which those resources may be called upon to provide support. Bids are compared to each other and compared against existing rates for contracts already in place. Other factors also reviewed during this process include but are not limited to: safety performance rating; distance to mobilize to Florida; and whether the crew can meet the required arrival time.

Typically, three-year contracts are established to lock in pricing. In cases where pricing is higher than market, contracts may still be established/awarded but only called upon where more cost effective options are not available. The establishment of the contract does not constitute a Company financial commitment until a commitment is given via the resource acquisition process.

Due to the unpredictable nature of storms and resource requirements, and to ensure the customer receives the best value, contractors are generally prioritized by rates (low to high) during the resource acquisition process, although several factors may and do impact the order in which resources are mobilized.

QUESTION:

**Contractor Rates.** Please describe each difference in contractor rates (line contractors and vegetation management contractors) that depend on whether the contractor is performing embedded and day-to-day services as opposed to performing storm restoration services. Specifically identify each relevant contract provision supporting your answer.

RESPONSE:

Embedded contractors are paid for “day-to-day services” pursuant to their contracts for blue-sky work. Contractors who hold contracts to support Company storm restoration efforts will also have appropriate storm rates built into their contracts. When contractors are mobilized for storm, the applicable storm restoration exhibit of their contract will go into effect and the appropriate storm rates built into the contract will apply to both embedded and non-embedded contractors.

In the section titled “Storm Rate: Embedded and Non-Embedded Contractors” of the Florida Power & Light Company *Statement of Work Distribution Storm and Emergency Restoration* exhibit, which has been provided with FPL’s response to OPC First Request for Production of Documents No. 6, it provides there are two separate storm price structures — mobilization/demobilization and working/standby — applicable for restoration work in Florida.

- Mobilization/demobilization price structure is an hourly composite rate inclusive of fuel, equipment, and other cost drivers necessary to travel from a crew's normal work location to an area designated by FPL.
- Working/standby price structure is an hourly composite rate inclusive of equipment and other cost drivers necessary to perform restoration under this contract. Fuel is not to be included in this rate.

In the sections titled “iStormed Application Reporting and Invoicing”, “Logistics” and “Rate Structure/Bid Form” of the Florida Power & Light Company *Vegetation Management Storm Restoration Handbook* exhibit, which has been provided with FPL’s response to OPC First Request for Production of Documents No. 6, provides details on reimbursable expenses, logistics, and time related to storm restoration efforts. It also reiterates the two separate storm price structures — mobilization/demobilization and working/standby — applicable for restoration work in Florida.

FPSC EXH No. 19  
06/17/2024

ADMITTED

Florida Power & Light Company **E67**  
Docket No. 20230017-EI  
OPC's First Set of Interrogatories  
Interrogatory No. 10  
Page 1 of 1

QUESTION:

**Contractor Rates.** Please describe each difference in contractor rates (line contractors and vegetation management contractors) that depend on the type or extent of the storm restoration services, e.g., the intensity of the storm. Specifically identify each relevant contract provision supporting your answer.

RESPONSE:

Contractor rates are not dependent on, and do not vary, based on the type or the extent of the storm or the storm restoration services (e.g., the intensity of the storm).

Please also refer to FPL's response to OPC's 1st Set of Interrogatories, No. 9.

**E67**

QUESTION:

**Restoration vs Follow-Up.** Please provide a summary, separately by storm, which distinguishes costs included in the Company's request broken down between "restoration" costs and "follow-up" costs. Provide in electronic format with all formulas intact. If the costs are distinguished by date, please explain.

RESPONSE:

**Restoration:**

Costs associated with preparing for, responding to, and restoring service and facilities impacted by a tropical cyclone.

**Follow-up:**

Post-storm restoration, FPL performs inspections or assessments to restore FPL's facilities to their pre-storm condition (including associated labor, equipment, vehicle/fuel, and materials) by using either visual patrols or thermovision. The follow-up work includes streetlight repairs, equipment damaged because of flooding, as well as repair and replacement of damaged conductors and smart grid devices on storm-affected feeders. All follow-up work is incremental to FPL's normal workload, and most of this work is contracted to third parties. Furthermore, this includes costs associated with the Cost Finalization team, as discussed in FPL witness DeLucenay's testimony filed on November 17, 2023.

FPL began incurring follow up costs for Hurricane Ian on October 15, 2022 and for Hurricane Nicole on November 12, 2022. Total restoration costs for Hurricane Ian were \$1,019,414,084 and follow up costs were \$114,816,300. For Hurricane Nicole, total restoration costs were \$118,153,885 and follow up costs were \$4,716,948. Please refer to "Attachment 1 Consolidated Ian Final" and "Attachment 2 Consolidated Nicole Final."



QUESTION:

**Mobilization/Demobilization.** For Hurricanes Ian and Nicole restoration activities, please describe in detail the Company policy for determining whether mobilization/demobilization travel time is considered reasonable, why that policy should be considered reasonable, and whether the Company (or any other entity) has performed a study supporting that policy. Identify each document containing all or part of that policy.

RESPONSE:

The Company's policy for determining whether mobilization/demobilization travel time is considered reasonable is based on closely monitoring the travel time of storm crews to and from FPL's service area, as well as FPL's significant experience traveling to assist other utilities following storm events. Paragraphs 9 through 11 of the Stipulation and Settlement of FPL's Hurricane Irma storm restoration costs approved by Commission Order No. PSC-2019-0319-S-EI in Docket No. 20180049-EI ("Irma Settlement") describes the policy.

FPL submits that the policy is reasonable for several reasons. First, the policy is based on the significant experiences of FPL, both as the recipient and provider of restoration resources in advance of, in connection with, and following storm events. Additionally, the reasonableness of the policy is further supported by the fact that parties agreed to, and the Commission approved paragraphs 9 through 11 of the Irma Settlement.

To facilitate the implementation of this policy, FPL employs Travel Coordinators as part of its storm response and restoration efforts. As FPL witness De Lucenay describes in her pre-filed Direct Testimony, FPL "relied upon information gathered by its Travel Coordinators as the most reliable data to monitor travel time and expenses during mobilization and demobilization." Reliance upon this process is further described in more detail in FPL witness De Lucenay's pre-filed Direct Testimony.

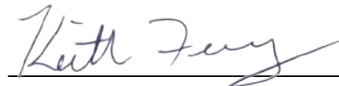
FPL has not conducted a formal "study" supporting the policy that was agreed to in the Irma Settlement and approved by the Commission. The Company has real time experience in tracking hundreds of crews during the numerous storms that have impacted FPL's territory over the years, and the hundreds of times FPL has traveled out of its service territory to assist other utilities following storm events. In arriving at its policy, FPL considered a number of factors affecting the pace of travel, including but not limited to: the speed with which a convoy of utility vehicles (as opposed to passenger cars) can reasonably travel while carrying equipment; breakdowns; the time needed for repairs and fuel; normal and storm related traffic congestion; road work construction; accidents; stops for meals and other personal needs; ingress and egress to and from highways at the beginning and end of the travel day; adverse weather conditions; and a number of other conditions that can be encountered as crews travel to and from FPL's service territory.

ADMITTED

**DECLARATION**

I, Keith Ferguson, co-sponsored the answer to Interrogatory No. 11 from **OPC's First Set of Interrogatories (Nos. 3, 7, 9-11, and 21) to Florida Power & Light Company** in Docket No. 20230017-EI, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answer identified above, and that the facts stated therein are true.



\_\_\_\_\_  
Keith Ferguson

Date: 1/24/2024

**20**

**FPL's Responses to OPC's Second set of  
Interrogatories, Nos. 22-27**

**(Including All Attachments)**

QUESTION:

**Future Process Improvements.** Has the Company identified any modifications or improvements to the current processes being used for hurricane recovery efforts that would enhance recovery efforts and/or lower recovery costs in the future? If so, please provide a detailed explanation of modifications or improvements.

RESPONSE:

While no electrical system can be made completely resistant to the impacts of hurricanes and other extreme weather events, as part of FPL's culture of continuous improvement, FPL implemented several enhancements to its processes based on the experiences and lessons learned during recent storm seasons.

As described on pages 10-12 and 40-42 of the Direct Testimony of FPL witness Michael Jarro, enhancements adopted and utilized by FPL during Hurricane Ian and Hurricane Nicole include, but are not limited to:

- Implementing an aggressive and prudent acquisition, pre-positioning, and redeployment of external resources. This includes, committing to acquire external resources and having them travel and pre-staging them closer, yet out of danger, to the areas expected to be affected by the approaching storm to enable FPL to begin restoration work more quickly.
- Increasing the utilization of advanced technology, such as using smart grid technology, drones, and mobile devices to facilitate damage assessments. These new technologies provide better, faster, and more efficient support to the restoration effort.
- Robust outage management through system functionality and real-time information, which allowed FPL to continually gauge restoration progress and make appropriate adjustments for changing conditions, requirements, and needs.
- Expanded pre-provisioning and capital enhancements (*e.g.*, paved parking lots, installed technology) of strategic staging site locations for faster set-up and activation, which enabled rapid activation of these sites to support restoration work.
- Prepositioning of critical equipment and logistical support closer to the areas expected to be affected by the approaching storms, possible through strong alliances with vendors, which assured an ample, readily available supply of materials.

FPL expects that these process improvements and enhancements will continue to be used in response to future storm events. However, every restoration event is different, and each event presents opportunities to learn and continue to refine and improve our processes and planning.

QUESTION:

**Automated POs.** Please explain what types of invoices the “automated POs” were used for, i.e. labor, equipment rental, etc.

RESPONSE:

For purposes of this request, FPL is interpreting the reference to “Automated POs” means the purchase documents set up to support E-Receiving. E-Receiving is further explained in OPC's Second Set of Interrogatories, No. 25.

Examples where E-Receiving Purchase Documents (POs and Contracts) were utilized:

- Contractors
- Line Clearing
- Materials & Supplies
- Logistics
- Other

QUESTION:

**Automated POs.** Please provide a list of all automated POs and all corresponding invoices created.

RESPONSE:

For purposes of this request, FPL is interpreting the reference to "Automated POs" to mean the purchase documents set up to support E-Receiving. E-Receiving is further explained in OPC's Second Set of Interrogatories, No. 25.

Please refer to the attachments listed below for a list of all Ian and Nicole E-Receiving Purchase Orders, their governing Contracts, and associated Goods Receipts.

- Ian E-Receiving Purchase Orders
- Nicole E-Receiving Purchase Orders

QUESTION:

**Automated POs.** Please provide a detailed explanation of the electronic preparation by FPL of invoices for contractor's costs to be recovered. Also explain if this is part of the function of the iStormed App.

RESPONSE:

For purposes of this request, FPL is interpreting the reference to "Automated POs" to mean the purchase documents set up to support E-Receiving.

**Overview:**

- E-Receiving is an established billing method within the Company procurement system which allows suppliers to submit their charges and related support for services (and occasionally non-inventory materials) without submitting a hardcopy invoice.
- E-Receiving may be used for services performed on a time and materials (T&M) basis, and for lump sum/fixed billings where supporting documentation is attached.

**FPL Setup:**

- Authorized Purchasing Agents create contracts in the Company procurement system that are broken out in detail by line item and hourly billing rate. Contract rates can only be established or modified by Authorized Purchasing Agents.
- Releases are then created by authorized Company personnel with a "Purchaser" or "Releaser" job role in the procurement system for specific scopes of work referencing the contract.

**Supplier Confirmation:**

- Upon completion of work per the PO release, Suppliers enter the quantity of hours worked per employee and other associated charges by contract line item into the procurement system through the corporate Supplier Portal. This creates a "Confirmation".
- Unitized rates are adopted from the contract and cannot be edited or adjusted by the supplier at time of Confirmation (enforces contract rate compliance).
- Certain circumstances involve charges for materials or services with variable rates. In such circumstances, the contract will include a named detail line (e.g., rental equipment, travel expenses) utilizing a \$1.00 unit rate where the total charges will be entered as the quantity.
- Charges submitted against any \$1.00 detail line on a contract require the supplier to attach sufficient backup documentation for review/approval by NEE Company Representatives. The proceeding requirement is systematically imposed before submission of the confirmation by the supplier to NEE.

**FPL Confirmation Review and Approval:**

- The hours and associated charges are reviewed by authorized Company personnel with a “Reviewer” job role in the procurement system (optional step) and approved by authorized Company personnel with an “Approval” job role in the procurement system (required step) electronically.
- The business unit will determine the need for the Reviewer step on an individual Release basis.
- The business unit will determine the appropriate individuals to perform the Reviewer (when utilized) and Approver steps.
- The Reviewer and Approver steps within E-Receiving do not invoke system enforced fiduciary approval limits at the time of confirmation, as such required fiduciary approval is obtained at issuance of the Release.
- Approved system confirmation data is used to systematically create an internal invoice (Evaluated Receipt Settlement), eliminating the need for paper invoices.
- The supplier receives electronic payment in accordance with the established contract payment terms.

Automated POs are not a function utilized in the iStormed App.



QUESTION:

**Embedded Line Contractors.** Please identify the amount of annual expense associated with embedded line contractors providing day-to-day service that was included in base rates in effect during 2020, 2021 and 2022 separately. Identify each document containing the source (s) of this expense amount, e.g., rate filing schedule and workpapers. (The underlined words/numbers indicate the modification from the prior discovery request, Interrogatory No. 4).

RESPONSE:

The base rates in effect for 2020 and 2021 were the result of a full comprehensive, settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement"). The base rates in effect for 2022 were also the result of a full comprehensive, settlement agreement approved by the Commission in Docket No. 20210015-EI ("2021 Settlement").

The 2016 and 2021 Settlements were achieved after extensive, good-faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirements adopted under the 2016 and 2021 Settlements were significantly less than the as-filed revenue requirements. The fixed base rates approved under the 2016 and 2021 Settlements were designed to achieve settled revenue requirements, not the as-filed revenue requirements. Although the base rates charged to customers under the 2016 and 2021 Settlements are fixed, the 2016 and 2021 Settlement agreements did not fix or otherwise specify the amounts attributable, for example, to embedded line contractors to be charged to base rates in any given year. The actual amount of embedded line contractor expense to be charged to base rates can and does fluctuate from year to year – meaning the amount of embedded line contractors charged to base rates in one year could be the same, more, or less than the amount charged to base rates in prior or subsequent years. However, these fluctuations do not alter the fixed base rates charged to customers under the 2016 Settlement or the 2021 Settlement.

Please refer to support files "KF-1 2022 IAN Support\_11.17 Filing", Tab "3(c)" and "KF-2 2022 Nicole Support\_11.17 Filing", Tab "3(c)" for supporting calculation of the Incremental Cost and Capitalization Approach adjustments using the three-year averages for the months in which storm restoration activities were incurred, that were filed and served on November 17, 2023. On November 20, 2023, FPL served a disk with electronic versions of the cost support information and workpapers.

QUESTION:

**Embedded Vegetation Management Contractors.** Please identify the amount of annual expense associated with embedded vegetation management contractors providing day-to-day services that was included in base rates in effect during 2020, 2021 and 2022 separately. Identify each document containing the source(s) of this expense amount, e.g., rate filing.

RESPONSE:

The base rates in effect for 2020 and 2021 were the result of a full comprehensive, settlement agreement approved by the Commission in Docket No. 20160021-EI ("2016 Settlement").

The 2016 Settlement was achieved after extensive, good faith negotiations among the signatory parties and represented a compromise of many diverse and competing litigation positions. As a result, the actual revenue requirement adopted under the 2016 Settlement was significantly less than the as-filed revenue requirement. The fixed base rates approved under the 2016 Settlement were designed to achieve a settled revenue requirement, not the as-filed revenue requirement. Although the base rates charged to customers under the 2016 Settlement are fixed, the 2016 Settlement agreement did not fix or otherwise specify the amount attributable, for example, to embedded vegetation management contractors to be charged to base rates in any given year. The actual amount of embedded vegetation management contractors' expense to be charged to base rates can and does fluctuate from year to year – meaning the amount of embedded line contractors charged to base rates in one year could be the same, more, or less than the amount charged to base rates in prior or subsequent years. However, these fluctuations do not alter the fixed base rates charged to customers under the 2016 Settlement.


Consistent with FPL's 2021 Settlement Agreement approved by the Commission in Docket No. 20210015-EI, FPL moved all O&M associated with the storm protection programs and projects from base rates in 2022 to the Storm Protection Plan Cost Recovery Clause ("SPPCRC"), which included all costs associated with vegetation management. As a result, all actual non-storm vegetation management costs incurred are recovered through the annual SPPCRC, subject to true-up and Commission approval, and all storm related vegetation management costs are booked to the storm reserve. FPL's annual SPPCRC filings, including its non-storm vegetation management costs, are publicly available from the Commission's website.

ADMITTED

**DECLARATION**

I, Keith Ferguson, sponsored the answers to Interrogatory Nos. 26-27 from **OPC's Second Set of Interrogatories (Nos. 22-27) to Florida Power & Light Company** in Docket No. 20230017-EI, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

  
\_\_\_\_\_

Keith Ferguson

Date: 1/24/2024

**21**

**FPL's Responses to OPC's First Request  
for Production of Documents, Nos. 1, 2, 6,  
13, 14, 16, 24, 25, 26 & 28**

**(Including All Attachments)**

QUESTION:

**Recoverable Costs.** Please provide all electronic worksheets supporting the Calculation of Hurricane Ian Recoverable Costs, Appendix B, Page 1 of 1, of the Company's January 23, 2023 petition.

RESPONSE:

Appendix B to FPL's January 23, 2023 petition has been completely superseded by Exhibit KF-1 that was filed and served on November 17, 2023. On November 20, 2023, FPL served a disk with electronic versions of the cost support information and workpapers, including:

- Exhibits KF-1 (Ian) and KF-2 (Nicole), which provide a summary of all costs by category and function, and which reflect adjustments made under the Incremental Cost and Capitalization Approach methodology.
- Exhibits KF-1 (Ian) and KF-2 (Nicole) Support Files, which provide supporting information for all costs and adjustments on Exhibits KF-1 (Ian) and KF-2 (Nicole), with formulas left intact. These files include the following:
  - Tabs with detail supporting categories of costs, line-item detail for all items recorded to the general ledger which are categorized as PO Invoices, Non-PO Invoices, Accruals and Reversals, and Journal Entries & Internal Work.
  - A reconciliation of the amounts recorded in FPL's general ledger (GL Detail File), a subset of which represents line and vegetation contractor costs.
  - Extracted files from the iStormed App (referred to as flat files) containing detailed cost information for line and vegetation contractors.
- Flat files containing line and vegetation contractor crew information and daily timesheets, crew expenses where applicable, approvals by responsible employees, documentation of exceptions, and, where appropriate, adjustments to vendor invoices.

QUESTION:

**Recoverable Costs.** Please provide all electronic worksheets supporting the Calculation of Hurricane Nicole Recoverable Costs, Appendix C, Page 1 of 1, of the Company's January 23, 2023 petition.

RESPONSE:

Appendix C to FPL's January 23, 2023 petition has been completely superseded by Exhibit KF-2 that was filed and served on November 17, 2023. On November 20, 2023, FPL served a disk with electronic versions of the cost supporting information and workpapers, including:

- Exhibits KF-1 (Ian) and KF-2 (Nicole), which provide a summary of all costs by category and function, and which reflect adjustments made under the Incremental Cost and Capitalization Approach methodology.
- Exhibits KF-1 (Ian) and KF-2 (Nicole) Support Files, which provide supporting information for all costs and adjustments on Exhibits KF-1 (Ian) and KF-2 (Nicole), with formulas left intact. These files include the following:
  - Tabs with detail supporting categories of costs, line-item detail for all items recorded to the general ledger which are categorized as PO Invoices, Non-PO Invoices, Accruals and Reversals, and Journal Entries & Internal Work.
  - A reconciliation of the amounts recorded in FPL's general ledger (GL Detail File), a subset of which represents line and vegetation contractor costs.
  - Extracted files from the iStormed App (referred to as flat files) containing detailed cost information for line and vegetation contractors.
- Flat files containing line and vegetation contractor crew information and daily timesheets, crew expenses where applicable, approvals by responsible employees, documentation of exceptions, and, where appropriate, adjustments to vendor invoices.

QUESTION:

**Incremental Costs and Capitalized Costs.** Please provide all storm procurement policies and procedures that address the procurement of resources related to FPL's response to Hurricanes Ian and Nicole and the related restoration work, including, but not limited to, all Hurricanes Ian and Nicole specific storm procurement communications to employees and vendors, if any.

RESPONSE:

See attached confidential responsive documents.

- CONFIDENTIAL Purchasing Goods and Services
- CONFIDENTIAL 2022 Storm Restoration Bid

FPSC EXH No. 21  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's First Request for Production  
Request No. 13  
Page 1 of 1

E142

QUESTION:

**Mobilization/Demobilization.** Please provide all studies performed by you or on your behalf that support the travel time benchmark utilized in determining whether travel time related to FPL's response to Hurricanes Ian and Nicole and the related restoration work was reasonable.

RESPONSE:

No responsive documents. Please see FPL's response to OPC's First Set of Interrogatories, No. 21.

E84



FPSC EXH No. 21  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's First Request for Production  
Request No. 14  
Page 1 of 1

E143

QUESTION:

**Mobilization/Demobilization.** Please provide all documents, separately by storm, related to any analysis performed by you or on your behalf that identifies the amount of mobilization or demobilization time billed, identifies the amount of mobilization or demobilization time paid, and supports the reasonableness of these hours and costs incurred to respond to Hurricanes Ian and Nicole and the related restoration work.

RESPONSE:

Please see Confidential Vendor Flat File(s) as provided with the Notice of Filing submitted on November 20, 2023.

E85

FPSC EXH No. 21  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's First Request for Production  
Request No. 16  
Page 1 of 1

E144

QUESTION:

**Mobilization/Demobilization.** Please provide all records identified in or responsive to Interrogatory No. 21 in OPC's First Set of Interrogatories to FPL in this docket.

RESPONSE:

Please see Confidential Vendor Flat File(s) as provided with the Notice of Filing submitted on November 20, 2023.

E86

FPSC EXH No. 21  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's First Request for Production  
Request No. 24  
Page 1 of 1

E145

QUESTION:

**Contractors.** Please provide any analysis performed by you or on your behalf that contains a comparison between or among contractor rates for specific work or types of work to assess the reasonableness of the rates charged and costs incurred, including, but not limited to, the Hurricanes Ian and Nicole restoration work.

RESPONSE:

Please see FPL's response to OPC's First Set of Interrogatories, No. 7. Please also see Confidential Vendor Flat File(s) as provided with the Notice of Filing submitted on November 20, 2023.

E87

QUESTION:

**Contractor Rates.** Please provide all documents identified in or responsive to Interrogatory No. 9 in the OPC First Set of Interrogatories to FPL in this docket.

RESPONSE:

See attached confidential responsive documents.

- Florida Power & Light Company, *Statement of Work Distribution Storm and Emergency Restoration*, Revision 07/15/2019.
- Florida Power & Light Company, *Vegetation Management Storm Restoration Handbook*, Revision 05/2021.

Please see Confidential Vendor Flat File(s) as provided with the Notice of Filing submitted on November 20, 2023.

FPSC EXH No. 21  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's First Request for Production  
Request No. 26  
Page 1 of 1

E147

QUESTION:

**Contractor Rates.** Please provide all documents identified in or responsive to Interrogatory No. 10 in the OPC First Set of Interrogatories to FPL in this docket.

RESPONSE:

Please refer to FPL's response to OPC's 1st Request for Production of Documents, No. 25.

E89

FPSC EXH No. 21  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's First Request for Production  
Request No. 28  
Page 1 of 1

E148

QUESTION:

**Restoration vs. Follow-Up.** Please provide all documents used to answer or referenced in the response to Interrogatory No. 11 in the OPC First Set of Interrogatories to FPL in this docket.

RESPONSE:

Please refer to confidential summary cost support excel files "KF-1 2022 IAN Support\_11.17 Filing" and "KF-2 2022 Nicole Support\_11.17 Filing" that were filed and served on November 17, 2023. On November 20, 2023, FPL served a disk with electronic versions of the cost support information and workpapers. In addition, please refer to the attachments provided in FPL's response to OPC's First Set of Interrogatories, No. 11.

E90

22

**FPL's Responses to OPC's Second  
Request for Production of Documents,  
Nos. 31 & 32**

FPSC EXH No. 22  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's Second Request for Production  
Request No. 31  
Page 1 of 1

E154

QUESTION:

**Embedded Line Contractors.** Please provide all records identified in or responsive to Interrogatory No. 26 in this docket. (The underlined words/numbers indicate the modification from the prior discovery request, Production of Document Request No. 7).

RESPONSE:

There are no documents responsive to this request. See FPL's response to OPC's Second Set of Interrogatories, No. 26.

E92



FPSC EXH No. 22  
06/17/2024

ADMITTED

Florida Power & Light Company  
Docket No. 20230017-EI  
OPC's Second Request for Production  
Request No. 32  
Page 1 of 1

E155

QUESTION:

**Embedded Vegetation Management Contractors.** Please provide all records identified in or responsive to Interrogatory No. 27 in this docket. (The underlined words/numbers indicate the modification from the prior discovery request, Production of Document Request No. 8).

RESPONSE:

There are no documents responsive to this request. See FPL's response to OPCs Second Set of Interrogatories, No. 27.

E93

**23**

## **Stipulations between FPL and OPC (1-16)**

ADMITTED

In re: Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Ian and Nicole, by Florida Power & Light Company

Docket No. 20230017-EI

### STIPULATIONS

Florida Power & Light Company (“FPL” or the “Company”) and the Office of Public Counsel (“OPC”) (hereinafter referred to individually as “Party” or collectively as “Parties”) herby agree to submit for approval by the Florida Public Service Commission (“Commission”) the following stipulations to fully resolve the Parties’ respective issues in Docket No. 20230017-EI on the following terms and conditions:

1. The Parties stipulate to having all pre-filed testimony and exhibits filed in this docket entered into the record; specifically the following:
  - a. The direct testimony of FPL witnesses Michael Jarro, along with Exhibits MJ-1 through MJ-6;
  - b. The direct testimony of FPL witness Amber De Lucenay;
  - c. The direct testimony of FPL witness Keith Ferguson, along with Exhibits KF-1 through KF-5;
  - d. The direct testimony of Tiffany C. Cohen, along with Exhibit TCC-1; and
  - e. The direct testimony of Staff witness Yen Ngo, along with Exhibit YN-1.
2. The Parties agree to waive cross-examination of all witnesses and, upon Commission approval, have no objection witnesses being excused from appearing at the hearing.
3. The Parties stipulate to having all FPL’s responses to Staff’s data requests entered into the record.

4 ADMITTED

- The Parties stipulate to having all FPL responses to interrogatories and requests for production of documents entered into the record.
5. The Parties stipulate and agree that the Incremental Cost and Capitalization Approach prescribed in Rule 25-6.0143, Florida Administrative Code, is applicable to determining the reasonable and prudent amounts to be included in FPL's final Recoverable Storm Amount<sup>1</sup> to be approved in this docket.
  6. The Parties stipulate and agree that the record supports a Commission finding that the terms of the Stipulation and Settlement of FPL's Hurricane Irma storm restoration costs approved by Commission Order No. PSC-2019-0319-S-EI in Docket No. 20180049-EI ("Irma Settlement") have been satisfied and met.
  7. The Parties stipulate and agree that the record supports a Commission finding that the actual retail incremental storm restoration costs of \$1,023.393 million associated with Hurricane Ian, as shown in Exhibit KF-1, were reasonable and prudent.
  8. The Parties stipulate and agree that the record supports a Commission finding that the actual retail incremental storm restoration costs of \$118.423 million associated with Hurricane Nicole, as shown in Exhibit KF-2, were reasonable and prudent.
  9. The Parties stipulate and agree that the record supports a Commission finding that FPL's total Recoverable Storm Amount is \$1,298.027 million, as shown on Exhibit KF-3.

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<sup>1</sup> The Recoverable Storm Amount, upon which the Consolidated Interim Storm Restoration Recovery Charge ("Interim Storm Charge") was based, includes: (i) the actual retail incremental storm restoration costs associated with Hurricane Ian; (ii) the actual retail incremental storm restoration costs associated with Hurricane Nicole; (iii) the replenishment of FPL's storm reserve in accordance with Paragraph 10 of the Stipulation and Settlement approved in Order No. PSC-2021-0446-S-EI; and (iv) the remaining amounts to be collected for Hurricanes Michael, Sally, and Zeta, which have been previously approved by the Commission Order Nos. PSC-2020-0349-S-EI and PSC-2022-0406-FOF-EI.

10. ADMITTED

- The Parties stipulate and agree that the record supports a Commission finding that FPL's final Recoverable Storm Amount was calculated in compliance with the Incremental Cost and Capitalization Approach prescribed in Rule 25-6.0143, Florida Administrative Code.
11. The Parties stipulate and agree that the record supports a Commission finding that the actual revenues collected under the Interim Storm Charge was \$1,313.764 million, as shown on Exhibit TCC-1.
  12. The Parties stipulate and agree that the record supports a Commission finding that the one-time true-up methodology for the actual revenues collected under the Interim Storm Charge, as proposed in the direct testimony of FPL witness Tiffany C. Cohen, is reasonable and appropriate. Specifically, the Parties agree that once the Commission has made its final determination of the final actual Recoverable Storm Amount in this proceeding, FPL shall compare the approved Recoverable Storm Amount to the actual total revenues collected from the Interim Storm Charge, as shown on Exhibit TCC-1, in order to determine any excess or shortfall in recovery. The Parties also agree that interest shall be applied to any excess or shortfall at the thirty-day commercial paper rate consistent with Rule 25-6.109, Florida Administrative Code.
  13. The Parties stipulate and agree that the record supports a Commission finding that FPL's proposal to make a compliance filing with the Commission that sets forth the calculation of the appropriate true-up rates to apply to customer bills for a one-month period in order to refund the excess or collect the shortfall is reasonable and appropriate. Specifically, the Parties agree that the true-up rates shall be designed in a manner that is consistent with the cost allocation used for the Interim Storm Charge rates filed and approved in Order Nos. PSC-2023-0110-PCO-EI and PSC-2023-0354-PCO-EI, and that FPL shall apply the true-

ADMITTED

updates through the non-fuel energy charge on customers' bills starting on Cycle Day 1 of the first month that is more than thirty days after Commission approval.

14. The Parties stipulate and agree that the Commission should authorize its Staff to review and verify the final true-up rates contained in FPL's proposed compliance filing referenced in Paragraph 13 above.
15. The Parties stipulate and agree that the record supports a Commission finding that FPL's proposal to notify customers of the change in their rates, due to the one-time true-up, at least thirty days in advance in the form of a message on their bill, with more detailed information regarding the revised Interim Storm Charge tariff provided on FPL's website, [www.FPL.com/rates](http://www.FPL.com/rates), is reasonable and appropriate.
16. The Parties stipulate and agree that FPL will continue to implement and update the process provisions set forth in Sections 5 through 17 of the Irma Settlement.

ADMITTED

In Witness Whereof, FPL and OPC evidence their acceptance and agreement with all provisions of these Stipulations by their signature.

**FLORIDA POWER & LIGHT COMPANY**

**OFFICE OF PUBLIC COUNSEL**

By: \_\_\_\_\_

John T. Burnett  
Vice President and General Counsel  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420

By: \_\_\_\_\_

Walt Trierweiler  
Public Counsel  
Office of Public Counsel  
111 West Madison Street, Room 812  
Tallahassee, FL 32399-1400

24

## **Walmart Acceptance of Certain Stipulations (1-4 and 12-13)**



**ADMITTED**  
In re: ~~Public~~ Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Ian and Nicole, by Florida Power & Light Company

Docket No. 20230017-EI

**WALMART ACCEPTANCE OF CERTAIN STIPULATIONS**

Without waiving its right to challenge rate design or cost allocation in future Dockets, Walmart Inc. (“Walmart”) hereby agrees to join paragraphs 1-4 and 12-13 of the Stipulations between Florida Power & Light Company (“FPL”) and the Office of Public Counsel (“OPC”) originally provided as Attachment A to the Prehearing Statement submitted by FPL on June 6, 2024 (hereinafter, the “Stipulations”). Walmart herein affirms it takes no position and has no objections to the remaining paragraphs of the Stipulations. Walmart submits that, if approved by the Florida Public Service Commission (“Commission”), the Stipulations will fully resolve the parties’ respective issues in Docket No. 20230017-EI.

In Witness Whereof, Walmart evidences its acceptance and agreement with paragraphs 1-4 and 12-13 of the Stipulations by signature its counsel, and takes no position on paragraphs 5-11 and 14-16 of the Stipulations.

***WALMART INC.***

By: 

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